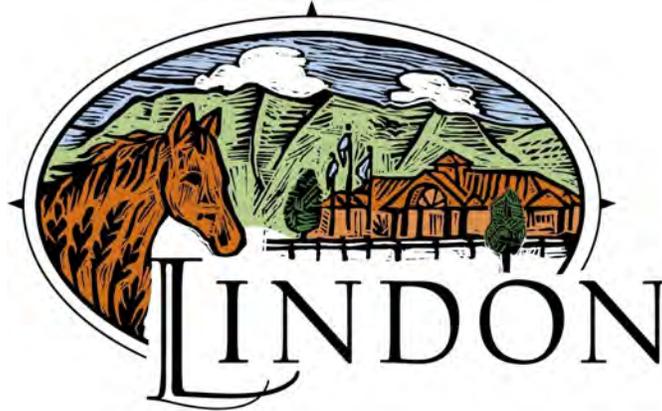


# **LINDON CITY UTAH**

## **ANNUAL BUDGET 2019-2020**



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



# **LINDON CITY ANNUAL BUDGET**

**FOR THE FISCAL YEAR  
JULY 1, 2019 – JUNE 30, 2020**

**JEFF ACERSON**

MAYOR

**MATT BEAN**

COUNCIL MEMBER

**VAN BRODERICK**

COUNCIL MEMBER

**JAKE HOYT**

COUNCIL MEMBER

**CAROLYN LUNDBERG**

COUNCIL MEMBER

**MIKE VANCHIERE**

COUNCIL MEMBER

**ADAM COWIE**

CITY ADMINISTRATOR

**KRISTEN COLSON**

FINANCE DIRECTOR

## LINDON CITY EMPLOYEES' VALUE STATEMENT

### **WE ARE HONEST.**

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

### **WE ARE RESPONSIBLE**

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

### **WE ARE RESPECTFUL.**

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

### **WE ARE PROFESSIONAL.**

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

### **WE ARE LOYAL.**

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

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

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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.

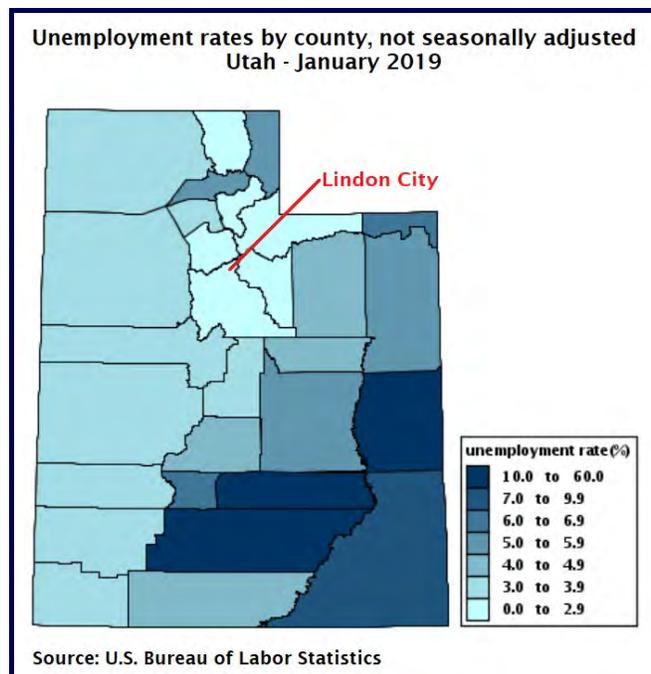
The budget is the financial plan for the 2019-2020 fiscal year (July 1, 2019 to June 30, 2020). It represents the financial guidance necessary to prudently implement the goals and plans of the Mayor and City Council. The budget is one of the most important documents that the City prepares each year because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

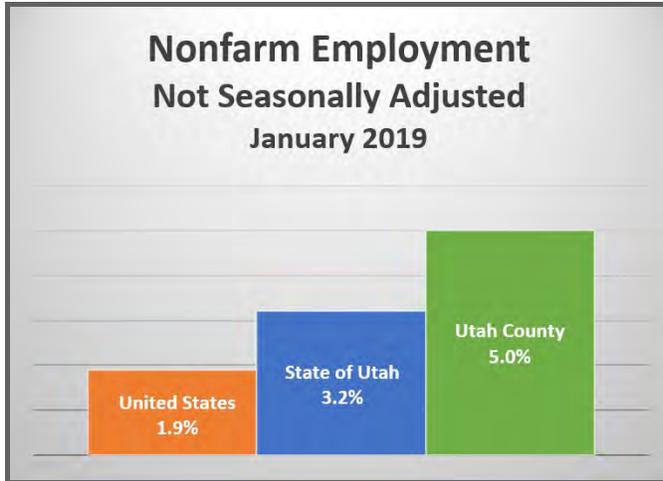
## ECONOMIC OVERVIEW

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%.

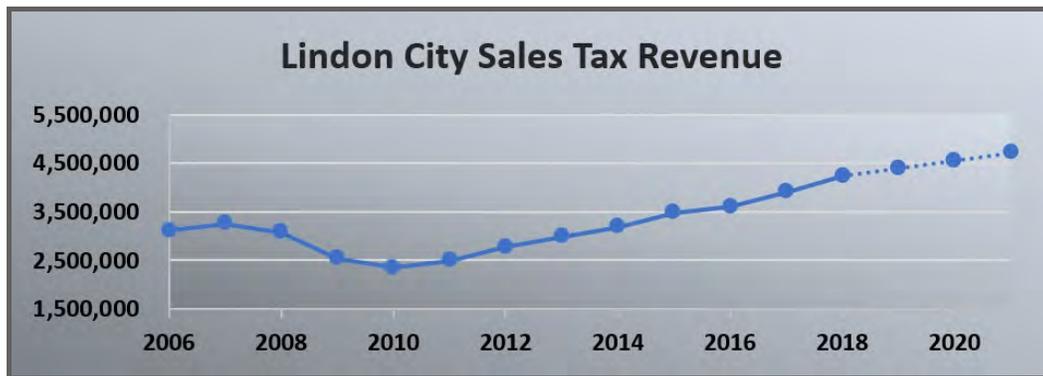
Additionally, Nonfarm Employment has increased in Utah County by 5.0%, which is above the State of Utah's increase of 3.2% and the Nation's



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:

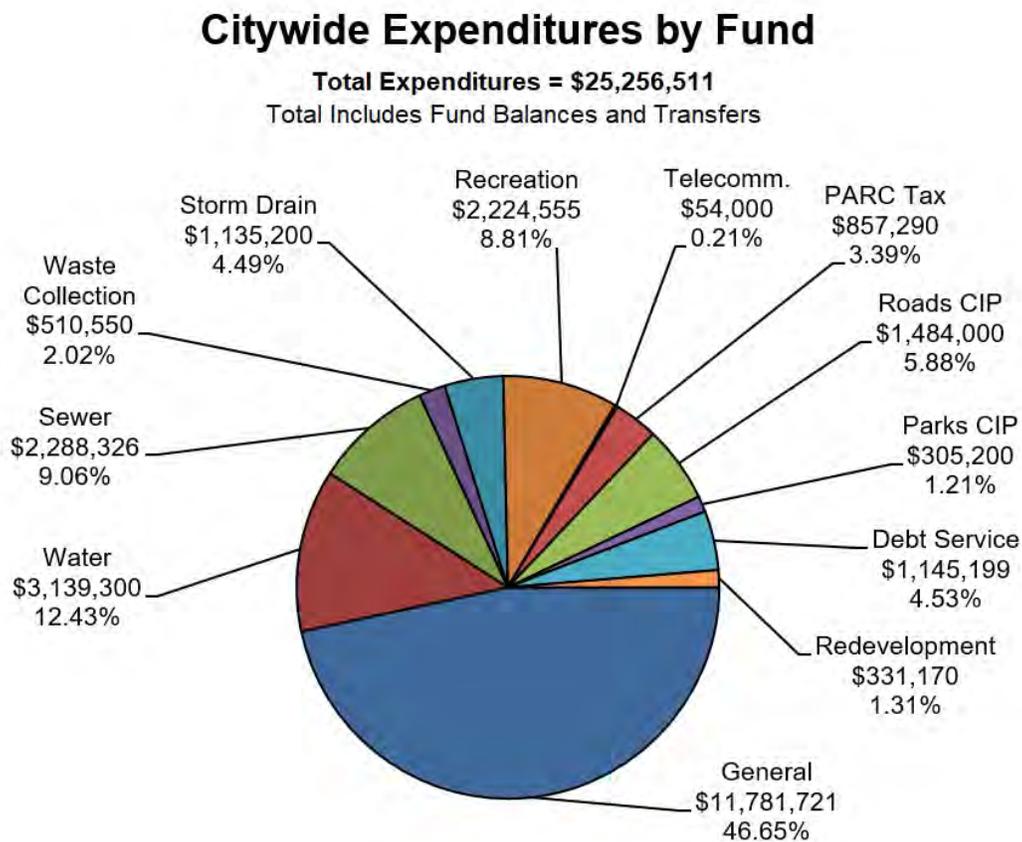
- ▶ Incorporate policies and vision of the City Council consistent with adopted ordinances, General Plan, and Capital Facilities plans.
- ▶ Revenues and expenditures should be estimated at levels that are believed to be achievable.
- ▶ Enterprise funds should be self-sustaining. The City should develop 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.

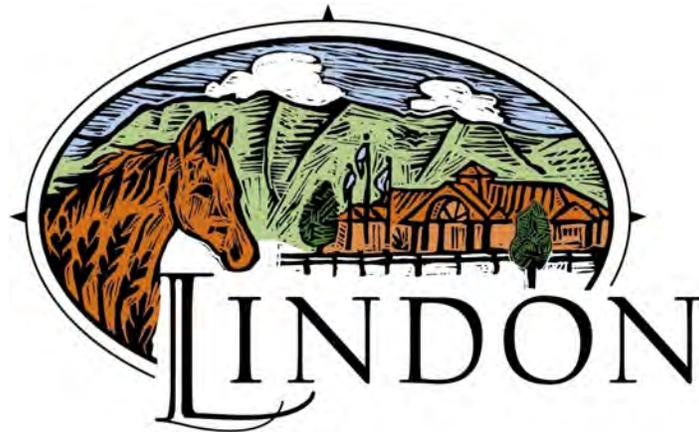
#### **CONCLUSION**

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

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## **Lindon City Community Profile Section**

This section of the City's 2019-2020 Budget presents information regarding the City's rich culture, location, population, education, economic development, and statistics.

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## LINDON CITY COMMUNITY PROFILE

## HISTORY

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

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

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

Some notable historic sites include:

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



## LINDON CITY COMMUNITY PROFILE

4. Lindon Elementary School – Main Street and Center Street.  
Lindon Elementary school was built for \$5,200 in 1900. It was annexed by the Pleasant Grove School District and was torn down in 1966. A new school was constructed for \$510,000 in November 1967.

### LOCATION

Lindon City is a full-service suburban community located in the north of Utah County, the 2<sup>nd</sup> largest county in Utah. Lindon is approximately 45 minutes south of Salt Lake City, and 20 minutes north of Provo, Utah. It extends east to the Wasatch Mountains and the Great Western Trail and west to the Lindon Marina on Utah Lake. The City shares a boundary with Orem on the south and with Pleasant Grove and American Fork on the north. The mean elevation of the City is 4,640 feet above sea level. The City has an area of about 8.38 square miles.



Lindon City is a beautiful and fun place to live. Nestled below beautiful Mount Timpanogos and east of Utah Lake, Lindon is an attractive destination for residents and businesses alike. Lindon supports hundreds of businesses and is rich in outdoor recreation opportunities.

A variety of sights and activities for people of all ages can be found in and around the Lindon area. The City operates an aquatics center and multiple parks as well as trails which can be used for bicycling, jogging, walking, or horseback riding. Mountain ranges, such as the beautiful Wasatch Mountains at Lindon's east border, as well as the White and Oquirrh Mountains within a forty-five minute drive to the northwest, offer activities such as hiking, mountain biking, fishing, camping, and skiing.

### Lindon City Recognitions

- ★ 2019: Best Suburb in Utah to Raise a Family (17<sup>th</sup>), *Niche*
- ★ 2017: Safest cities in the State of Utah (6<sup>th</sup>), *LendEDU*
- ★ 2016 & 2013: Business Friendly City Award, *State of Utah Governor's Office*
- ★ 2015: Best Commuter Cities in the State of Utah (13<sup>th</sup>), *www.obrella.com*
- ★ 2013, 2011, 2009: 100 Best Small Cities to Live in America (29<sup>th</sup>, 81<sup>st</sup>, 74<sup>th</sup>, respectively), *CNN Money Magazine*

### LAND USE

Lindon City has three basic types of land use: residential, commercial, and industrial. About 50 percent of the land is zoned for residential, while 27 percent of the land is

## LINDON CITY COMMUNITY PROFILE

zoned commercial. Approximately 20 percent of Lindon is zoned for industrial and manufacturing uses. Approximately 70 percent of the land within the City has been developed to date.

### POPULATION

According to the 2010 census, Lindon has a population of 10,070 and a median annual household income of \$78,385. Lindon is classified by the State of Utah as a 4<sup>th</sup> Class City. Total build-out population estimates for Lindon City are about 17,000. In the past, the City experienced a yearly growth rate of around three percent until the economic downturn slowed the growth rate substantially. Since 2010, the growth rate has averaged about 1.1% per year. The 2018 estimated population was 10,970.

### EDUCATION

The Alpine School District operates the public and charter schools in Lindon. Lindon Elementary, Rocky Mountain Elementary, Timpanogos Academy, Maeser Preparatory Academy and Oak Canyon Junior High School are in Lindon. Lindon students also attend Aspen Elementary (Orem) and Pleasant Grove High School. The City is 15 minutes from Utah Valley University in Orem and 25 minutes from Brigham Young University in Provo. There are also several smaller universities, community colleges, and vocational institutions that can be found in and around Utah County.

Of residents at least 25 years old, 95.5% have a high school education and 42.5% have a bachelor's degree or higher.  
  
 (Source: [www.census.gov](http://www.census.gov): Lindon City, UT quick facts.)

### ECONOMIC DEVELOPMENT

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

Major employers include:

Alpine School District  
 Response Marketing Group  
 Bamboo HR  
 Wal-mart Supercenter  
 Frontier Communications

Cascade Stucco and Exteriors  
 Boostability  
 Pharmatech  
 IMS Masonry  
 Schuff Steel

Major sales tax payers include

Wal-mart Supercenter  
 Home Depot  
 Murdock Hyundai  
 Sunroc Corp.  
 Burton Lumber

Wheeler Machinery  
 Larry H Miller Lexus of Lindon  
 Roofers Supply  
 BMC West  
 Low Book Sales

APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE

LINDON CITY STREET MAP



APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE

## LINDON DAYS

Lindon residents come together with many from neighboring communities to celebrate Lindon Days, an annual community celebration. Festivities run the first full week of August, Monday through Saturday, and have evolved over the years. Some old favorites include a car show, Family Arena Events, Mini Rodeo, 5K fun run, Mayor's Breakfast, Grand Parade, and Huck Finn Fishing (at which an irrigation ditch at Creekside Park is dammed and the City adds fish for children to try to catch with poles and then nets). Some new favorite events include activities at the Aquatics Center, such as Cardboard Regatta, Dime Dive, and Ken-duck-y Derby. The week's activities are concluded with a concert and fireworks.



*(Top Right: Mayor's Breakfast, Above: Cardboard Regatta, Above Right: Huck Finn Fishing, Right: Mutton Busting at the Family Arena Events)*

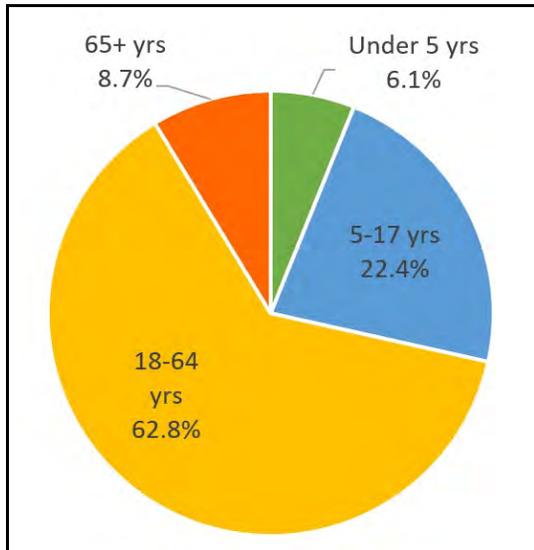
## STATISTICS

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



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

Lindon Population by Age Group



Population Projections	
Current (2017 est.)	10,968
2020	11,753
2030	12,459
2040	13,721
2050	14,600
2060	15,900

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

General Information	
Date of Incorporation	Mar. 5, 1924
Form of Government	Six Member Council
Assessed Value of the City	\$1,504,890,138
Area of the City	8.4 sq. mi.
Elevation	4,640 ft
Median Household Income	\$81,789
2010 Census Population	10,070
Population Composition	
White alone	86.3%
Hispanic	8.4%
Two or more races	2.9%
Asian alone	1.4%
African American alone	0.3%
Pacific Islander alone	0.9%
Gender	
Male	48.1%
Female	51.9%
Education of Persons Age 25+ Years	
High school grad or higher	95.5%
Bachelor's degree or higher	42.5%

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



Lindon Days Parade

Murdock Trail Ribbon Cutting





*Aerial view of Aquatics Center*



*Patron enjoying the Flow Rider*

Recreation	
Aquatics Center	1
Swimming pools	5
Community Center	1
Parks	13
Park Acreage (developed)	58
Playgrounds	8
Sports Fields	9
City Trails (miles)	6

Entertainment and Businesses	
Parades	1
Restaurants	24
Home-Based Businesses	254
Total Businesses	897

*Aquatics Center*



*Little Miss Lindon Parade Float*



APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE

<b>Churches</b>
Fellowship Bible Church The Church of Jesus Christ of Latter-day Saints



Original Lindon Church on 400 North Church of Jesus Christ of Latter-day Saints  
1891 - 1941



<b>Community Development Building Permits Issued 2019 Fiscal Year</b>	
New Residence Single-Family Building Permits	97
New Commercial Building Permits	13
<b>Total Building Permits</b>	<b>306</b>

<b>Healthcare Facilities Hospitals Within 10 Miles</b>
American Fork Hospital Orem Community Hospital Timpanogos Regional Hospital Utah Valley Regional Medical Center



**APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE**

<b>Streets and Transportation</b>	
Miles of Paved Streets	54
Number of City Street Lights	286
Major Highway	I-15
Distance to International Airport	40
Public Transportation	UTA Bus & Train



<b>Sewer and Storm Drainage System</b>	
Total Sewer Line Miles	74.7
Sewer Service Connections	3,328
Sewer Treatment Facility Location	Orem City
Storm Water Drainage Line Miles	47



APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE

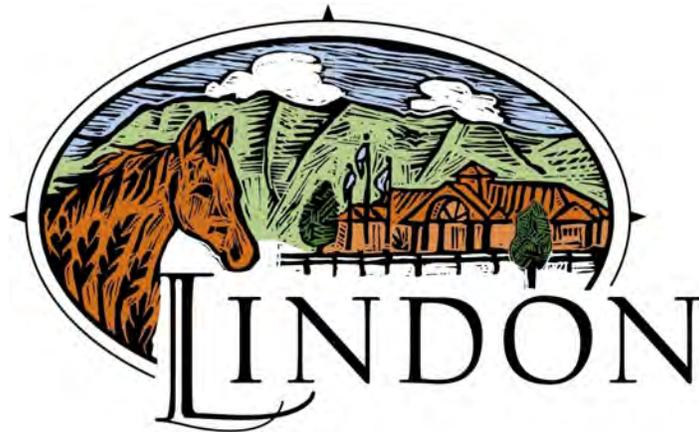


Police Protection 2017 Fiscal Year	
Stations	1
Full-time Police Officers	15
Patrol Units	15
Calls for Service	7,494
Offenses	6,287
Arrests	634
Traffic Accidents	353

Culinary Water	
Customer Connections	3,328
Average Daily Consumption (thousand gal.)	1,208
Water Main Line Miles	86
Storage Capacity (thousand gallons)	3,830



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## **Budget Highlights and Overview Section**

This section of the City’s 2019-2020 Budget presents information regarding Lindon City’s focus, initiatives and capital improvements; provides a Citywide budget summary; and gives an overview of the City’s accounting structure, personnel, budget issues and Citywide debt.

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This section talks about the Mayor and City Council’s goals for Lindon City.	
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This section talks about the funds and fund types Lindon City utilizes.	
Lindon City Initiatives. . . . .	29
The Lindon City Initiatives talks about Staffing Level Changes, Salary and Benefit Increases, Tax Levels, Fee Changes, Capital Improvements, Fund Balance, and the Budget Calendar.	
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This section covers all the major budget issues reviewed by the City Council.	
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This section talks about all of the capital projects the City has planned for this fiscal year.	
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The Personnel Summary lists all of the positions by classification Citywide.	
Citywide Debt. . . . .	49
This section covers the entire Citywide debt, by fund and by obligation.	
Lindon City Budget Summary . . . . .	52
This section covers Citywide Revenues and Expenditures with several charts and graphs to illustrate sources and uses of City funds. This section also provides a simple overview of the entire budget.	

**BUDGET HIGHLIGHTS AND OVERVIEW**

This is a balanced budget for Fiscal Year 2019-2020 that meets all legal requirements and accepted administrative practices. This budget document is the culmination of a major effort by numerous members of the City staff and officials. We have again endeavored to apply the standards of the Government Finance Officer's Association (GFOA) to both the budget process and this document, and will submit the document for consideration of the GFOA's Distinguished Budget Award. In applying the GFOA standards, we benchmark our performance against the standard for this process in local government.

**LINDON CITY FOCUS****Mission**

Lindon City's mission is to provide high quality, cost-effective services to our community now and in the future, while preserving and enriching Lindon City's identity.

**Community Vision**

It is Lindon City's community vision to provide for a strong, positive civic image and identity within a clean and attractive physical setting which seeks to preserve a high quality, open, rural living atmosphere which is also receptive to compatible services and amenities provided by some elements of urban living.

The Objectives of this Community Vision are to:

1. Recognize and promote Lindon as a dynamic Utah County community with a distinctive rural environment consistent with its traditional, family-oriented values.
2. Promote Lindon as a regional center for technology, commercial, and industrial facilities with excellent accessibility and a high quality business environment.
3. Organize and develop land use areas to take full advantage of Lindon's strategic location in regard to the major rail, highway, and air amenities.
4. Preserve, protect and enhance the historical, cultural, and natural resources of the community.
5. Maintain the quality of existing and future neighborhoods and land use areas within the City through preservation of animal rights, community beautification, improved parks & trails, and other pursuits relating to provident living, recognizing all segments of our community (age, economic status, etc.).

**BUDGET HIGHLIGHTS AND OVERVIEW**

6. Channel future growth and development into areas that can be efficiently and effectively served by public infrastructure and facilities.
7. Ensure that new development is of high quality and reflects quality architectural and site design standards consistent with its particular use and location.
8. Promote intergovernmental cooperation and communication regarding issues of future development within and around Lindon City.
9. Protect and maintain the rights of Lindon City residents to own and possess on their property, as is appropriate for property size, farm animals such as horses, cows, chickens, pigs, goats, sheep, etc., as well as cats and dogs; and provide these same rights to new residential developments.
10. Consider and provide for efficient public safety services either through a Lindon City Public Safety Department and/or contracting services from neighboring municipalities.

**Goals**

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

The City Council has seven ongoing goals for 2019-2020 which guide departmental functions throughout the City.

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

**OVERVIEW OF LINDON CITY ACCOUNTING STRUCTURE****Basis of Accounting**

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

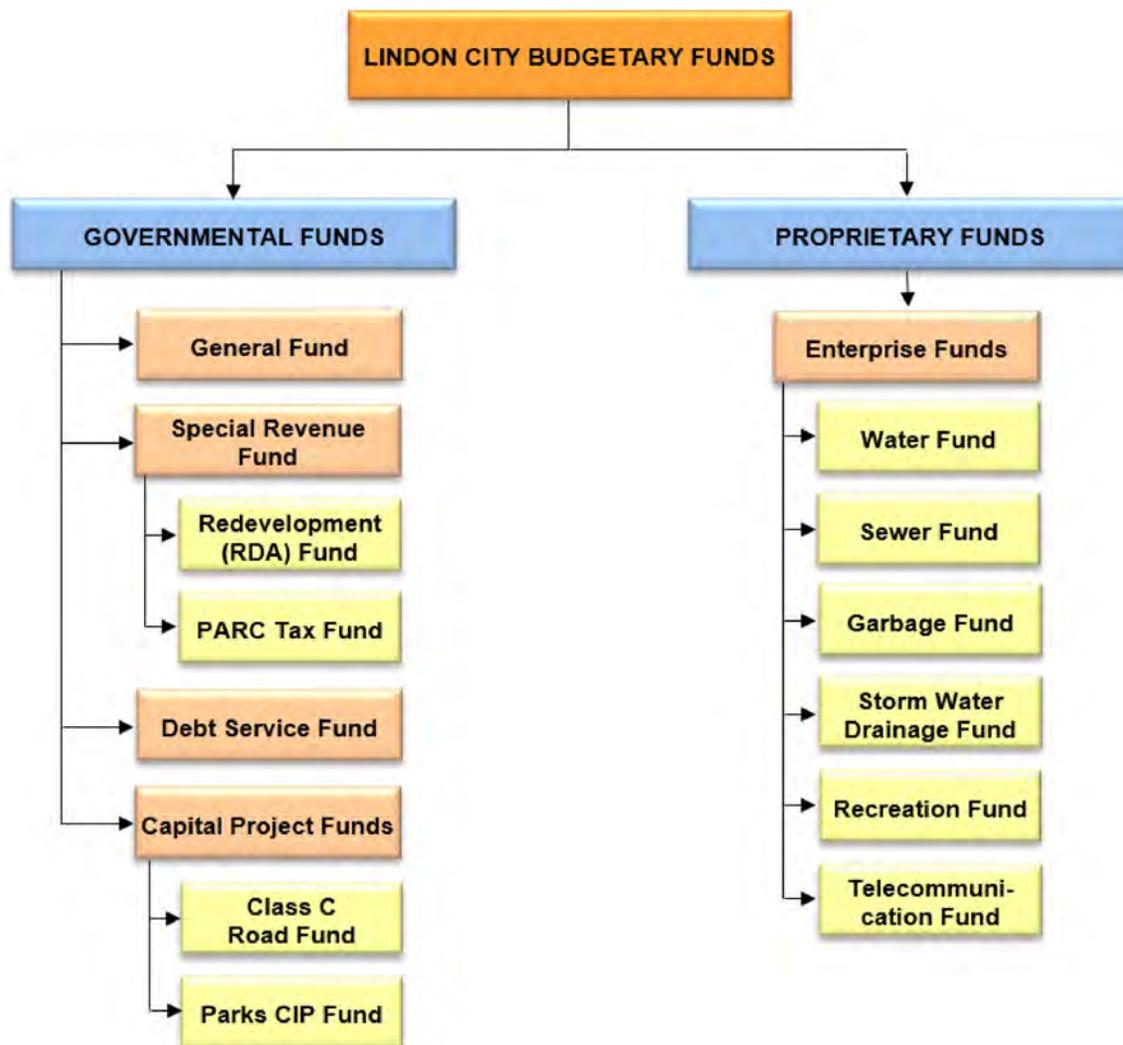
**BUDGET HIGHLIGHTS AND OVERVIEW**

accrual basis of budgeting, these amounts are recorded as expenditures in the current year. Depreciation is not budgeted. These types of differences occur in all proprietary funds for the 2019-2020 budget.

**Fund and Fund Types**

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

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



## BUDGET HIGHLIGHTS AND OVERVIEW

### Governmental Funds

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

#### *General Fund*

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

Legislative	General Government Buildings	Public Works Administration
Judicial	Police	Parks
Administration	Fire Safety	Library
Legal Services	Protective Inspections	Cemetery
Engineering	Animal Control	Planning & Economic Development
Elections	Streets	Transfers & Contributions

#### *Special Revenue Funds*

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

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

#### *Debt Service Fund*

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

#### *Capital Projects Funds*

Lindon City has two capital projects funds. The Road Capital Improvement Project (CIP) Fund accounts for moneys distributed by the State of Utah which are collected from a tax on gasoline. This revenue is allotted based on the miles of class B & C roads maintained by a municipality. Road impact fees and the new road portion of sales tax are also recorded in this fund as well as the installation, maintenance and improvement of roads within the City.

**BUDGET HIGHLIGHTS AND OVERVIEW**

The Parks (CIP) Fund tracks the receipt of park impact fees. These fees are appropriated for the purchase and development of city parks.

Proprietary Funds

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

Water Fund

Sewer Fund

Waste Collection Fund

Storm Water Drainage Fund

Recreation Fund

Telecommunication Fund

So how does the accounting structure fit in with Lindon City's organization? Refer to the exhibits on the following pages. The first is Lindon City's Organizational Chart showing the hierarchy from the citizens of Lindon to the department heads. Following that is a list of Lindon City's accounting departments listed by the supervising position and includes the accounting fund in which it is located.

**APPROVED BUDGET  
BUDGET HIGHLIGHTS AND OVERVIEW**

**LINDON CITY ORGANIZATIONAL CHART**



Color coding for all organizational charts in the budget document

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

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

\* Contracted Services

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

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

**BUDGET HIGHLIGHTS AND OVERVIEW****LINDON CITY INITIATIVES**

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

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

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



*700 North Corridor, west of Geneva Road*

**Economic Factors**

According to Utah Department of Workforce Services, jobs in Utah County increased by 3.4% from March 2018 to March 2019. In addition to strong job growth, unemployment levels in Utah County are among the lowest in the state at 2.6%. Lindon is benefitting from the information sector job growth that has occurred in Utah County. Sales tax revenue increased 3.7% in Lindon over the last year. In the 2014 fiscal year, Lindon's portion of the 1% local sales tax revenue finally caught up to and surpassed the City's 2007 fiscal year sales tax revenue, which was the highest prior the Great Recession. This is significant for Lindon City since sales tax is currently the source of about one-third of the City's revenue.

The increased revenues are needed to support services that were added as the Great Recession began. In the last eleven years, Lindon City has added its own police force, the Aquatics Center, the Community Center, and the Public Safety Building. Infrastructure such as roads, parks, and water, sewer, and storm drainage lines have also been added through development. These new services have exponentially increased the demands on the City's recovering revenue sources.

## BUDGET HIGHLIGHTS AND OVERVIEW

Economists are hopeful that the economy will continue to rebound and show improvement. With this in mind, Lindon City's budget has been prepared with the intent to continue minimizing costs, but providing for expenditures which will maintain service levels which the citizens of Lindon have come to expect.

### Staffing Level Changes

A Lieutenant position will be added in the Police Department for the 2019-2020 fiscal year. There will not be additional personnel, but rather a restructuring of the department to provide opportunity to advance and expand responsibilities. In an environment where hiring new public safety personnel is becoming more difficult as the demand increases faster than the "supply" of trained personnel, Lindon officials have proposed this restructuring in an effort to retain the officers who make the Lindon Police Department great. This restructuring is anticipated to cost the City an additional \$32,700 in wages and benefits.

### Salary and Benefit Increases

The administration of the City is committed to ensuring that employees are adequately compensated for the work they perform, that there are enough employees to do all the work necessary and there is adequate work space. However, during the economic crisis, there were several years when meeting these criteria was not always possible. The Mayor and City Council re-committed to these ideals when the economy improved.

The City Council has approved a 2.0% Cost of Living Allowance (COLA) increase effective July 1, 2019. Usually the COLA increase is based on the average annual increase of the Consumer Price Index (CPI). This year, from March 2018 to February 2019, the CPI's average annual increased was 2.3% as shown below.

Consumer Price Index - All Urban Consumers													
Original Data Value													
Series Id:	CUUR0000SA0												
Not Seasonally Adjusted													
Area:	U.S. city average												
Item:	All items												
Base Period:	1982-84=100												
	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Average
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

Millions of Americans receive cost of living wage adjustments based on the CPI changes over a period of time. Lindon City has opted to use the period of March to

**BUDGET HIGHLIGHTS AND OVERVIEW**

February in order to have the most recent information while preparing the City Budget. The February CPI is released mid to late March. Lindon City uses the average of each month's percent change from the same time the previous year. This average shows where the CPI was for most of the year rather than just taking a snapshot of the change from one month to the same month one year later. For example, as you can see in the table, if you compare June to June the COLA increase would be 2.9%, but if you compare February to February then the COLA would be 1.5%. These can undercut or inflate a COLA increase. Taking the average provides a COLA increase which is more inline with what Lindon employees had to spend as consumers and is more consistent from year to year.

Merit increases, which are awarded based on performance evaluations and are normally effective January 1, were conditionally approved for a 3.0% increase. They are reflected in the 2019-2020 budget, but will need final Council approval after reviewing the City's financial situation in December 2019.

The City Council was reluctant to combine a 2.3% COLA increase and a 3.0% merit increase and worked with Staff to reach a compromise of 1.5% COLA increase and a 3.0% merit increase. More information on the increases can be found in "Budget Issue #1" in the "Major Budget Issues" subsection of this Overview section.

Lindon City continues to contract with NFP to manage the employee benefits. Medical and other insurances were bid out. Benefits remained mostly unchanged with the exception of limiting the medical provider network. By doing this, the City will save almost \$24,000 in the 2019-2020 fiscal year. Retirement contributions to Utah Retirement Systems remained unchanged.

**Tax Levels**

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

The total sales tax rate for Lindon City is 7.25%. The municipal portion of the sales tax remains at one percent, of which Lindon receives about 65-68% due to the distribution calculations used by the Utah State Tax Commission. Lindon residents voted to approve a Parks, Arts, Recreation and Culture (PARC) tax in November 2013. This added 0.1% to the sales tax rate in Lindon starting April 1, 2014. The PARC tax will remain in effect for 10 years, at which time residents will vote again on whether to renew it.

## BUDGET HIGHLIGHTS AND OVERVIEW

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

### Rate and Fee Changes

Lindon City commissions JUB Engineers to evaluate the City's utility rates each year to ensure that revenues are sufficient to not only cover current operational expenses, but also allow reserves to be established over time in order to fund repairing and/or replacing aging system components. They determined that utility rates for water, sewer and storm water need to increase by 9%, 4% and 13%, respectively.

Garbage and Recycling collection rates were evaluated and increased to pass through increases from the contracted collection company, Republic Services.

#### Garbage

First garbage can	from \$10.00	to \$10.30
Each additional can	from \$8.50	to \$8.76
Recycling, per can	from \$3.60	to \$3.71

More information on the utility rate increases can be found later in this section, under the "Major Budget Issues" sub-section, specifically "Budget Issue #2".

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

### Use of Reserves or Fund Balance

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

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

Unfortunately, as the City strives to recover in these economic times, the City must still rely heavily on sales tax revenue, which is less dependable than property tax revenue, to fund operational costs. However, the City is not using fund balance, but is expecting to increase the fund balance by 3.0%. The following chart shows the fund balance changes for the City's governmental funds.

## BUDGET HIGHLIGHTS AND OVERVIEW

The PARC Tax and Road CIP Funds have significant decreases in fund balances of 27.8% and 26.7%, respectively, due to capital projects. The other governmental funds have smaller changes in fund balances.

## Summary of Changes in Fund Balances

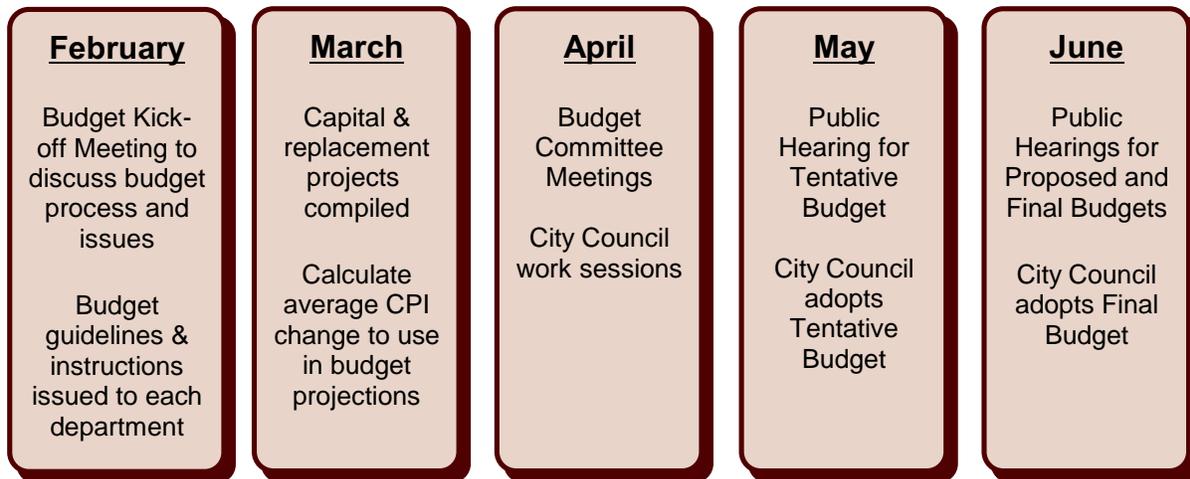
	Governmental Funds					
	General	RDA	PARC Tax	Roads CIP	Parks CIP	Debt Svc
<b>Beginning Balances</b>	<b>2,498,124</b>	<b>900,286</b>	<b>762,487</b>	<b>2,485,548</b>	<b>1,016,019</b>	<b>-</b>
<b>Revenues</b>						
Program revenues						
Charges for services	2,479,397					
Impact Fees	74,000			60,000	260,000	
Grants and contributions	174,360					
General revenues						
Property taxes	2,160,069					
Sales tax	4,555,600					
Other taxes	1,594,000	295,000	630,000	450,000		
Other	744,295	19,300	15,000	10,000	-	
<b>Total revenues</b>	<b>11,781,721</b>	<b>314,300</b>	<b>645,000</b>	<b>520,000</b>	<b>260,000</b>	<b>-</b>
<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>11,000</b>	<b>1,145,199</b>
<b>Expenses</b>						
General government	3,874,990	61,070				
Public safety	4,242,293					
Streets	450,080			184,000		
Parks and recreation	950,575		611,290			
Capital projects	-	30,000		1,300,000	295,200	
Debt Service	-					1,145,199
Water						
Sewer						
Solid Waste						
Storm Water Drainage	-					
Recreation Fund						
Telecomm. Fund						
<b>Total expenses</b>	<b>9,517,938</b>	<b>91,070</b>	<b>611,290</b>	<b>1,484,000</b>	<b>295,200</b>	<b>1,145,199</b>
<b>Transfers Out</b>	<b>2,188,099</b>	<b>150,000</b>	<b>246,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>
<b>Ending Balances</b>	<b>2,573,808</b>	<b>973,516</b>	<b>550,197</b>	<b>1,821,548</b>	<b>981,819</b>	<b>-</b>
<b>Percent Change</b>	<b>3.0%</b>	<b>8.1%</b>	<b>-27.8%</b>	<b>-26.7%</b>	<b>-3.4%</b>	<b>0.0%</b>

## APPROVED BUDGET

### BUDGET HIGHLIGHTS AND OVERVIEW

#### Budget Calendar

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



An annual

Budget Kick-off Meeting is held in February at which the Mayor, City Council and Department Heads meet to discuss and brainstorm City issues, review long-term goals and establish the priorities for the upcoming budget. This influences the City's budget by addressing new projects and goals that stem from concerns raised by staff, Council Members and residents. These items may be immediately addressed or may need many years of planning, such as public safety (police, fire & EMS) facilities. This meeting also ensures that department head requests will be in synch with council directives.

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

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

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

**BUDGET HIGHLIGHTS AND OVERVIEW**

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

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

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

The City holds two more public hearings on the budget. The next public hearing is on or before the first Council meeting in June to present and discuss the Proposed Budget. The final public hearing is held on or before the second Council Meeting in June to present and adopt the Final Budget. Utah State Code mandates that the Final Budget must be adopted before June 30. The budget is then provided in digital format on the City's website and is available to all departments for their use in the upcoming year.

Once the budget is adopted by the Council, the Department Heads are responsible for working within their budgets. Monthly financial summaries provided by the Finance Director will keep the Council informed of operating trends and developing problems. Under this approach, needs to amend the budget are identified early.

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

**MAJOR BUDGET ISSUES**

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

**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?

## BUDGET HIGHLIGHTS AND OVERVIEW

**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 Approved 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
<b>Citywide Totals</b>	<b>\$166,187</b>

**City Council Action:** Approved

## BUDGET HIGHLIGHTS AND OVERVIEW

**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
<b>New Meter Factors</b>	<b>1.0</b>	<b>2.0</b>	<b>3.2</b>	<b>7.0</b>	<b>12.6</b>	<b>26.0</b>	<b>32.0</b>

- 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.

**BUDGET HIGHLIGHTS AND OVERVIEW**

- ▶ 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 and 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.

**BUDGET HIGHLIGHTS AND OVERVIEW**

- 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"	<del>0-8</del> 0-12	<del>9-15</del> 13-24	<del>16-31</del> 25-48	more than <del>31</del> 48
2"	<del>0-12</del> 0-19	<del>13-25</del> 20-38	<del>26-50</del> 39-77	more than <del>50</del> 77
3"	<del>0-47</del> 0-42	<del>48-94</del> 43-84	<del>95-189</del> 85-168	more than <del>189</del> 168
4"	<del>0-60</del> 0-76	<del>61-120</del> 77-151	<del>121-240</del> 152-302	more than <del>240</del> 302
6"	<del>0-90</del> 0-156	<del>91-180</del> 157-312	<del>181-360</del> 313-624	more than <del>360</del> 624
8"	<del>0-124</del> 0-192	<del>125-249</del> 193-384	<del>250-497</del> 385-768	more than <del>497</del> 768

## BUDGET HIGHLIGHTS AND OVERVIEW

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

Base		<del>\$6.00</del> <b>\$6.20</b>
Usage rate per 1,000 gallons		
• If using treated water	See Culinary Water Usage Rates and Blocks	
• If using untreated water		<del>\$0.55</del> <b>\$0.57</b>

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

**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	<del>\$10.00</del> <b>\$10.30</b>
Each additional garbage can	<del>\$8.50</del> <b>\$8.76</b>

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

The monthly change 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	<u>\$0.37</u>
<b>Total</b>	<b>\$6.59</b>

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

**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 Approved 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.

## BUDGET HIGHLIGHTS AND OVERVIEW

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

## BUDGET HIGHLIGHTS AND OVERVIEW

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

**City Council Action:** Approved

## CAPITAL PROJECTS

Expenditures for purchase or improvement of assets or infrastructure qualify as a capital expenditure if they exceed \$5,000 and have or extend a useful life 5 years or more. The capital projects listed on the following table have been approved for this fiscal year.

Fund	Project	Budget
General	Government Building Improvements	109,000
General	Vehicles	257,000
General	ADA ramps and traffic calming projects	32,000
General	New program for inspections and permits	36,000
General	Creekside Park improvements	314,300
Road	Streets projects and overlays	1,300,000
RDA	Bus stop shelter	30,000
PARC Tax	City Center Park playground replacement	250,000
Park CIP	Pheasant Brook Park Improvements	150,000
Park CIP	City Center Park improvements	25,000
Park CIP	Fryer Park improvements	100,000
Water	Well reconstruction	50,000
Water	Piping North Union Canal	582,000
Water	Various water line improvements	390,000
Sewer	Infiltration Elimination	50,000
Storm Water	Piping improvements	165,000
Recreation	Various pool improvements	335,000
Recreation	Community Center improvements	75,000
<b>TOTAL</b>		<b>4,250,300</b>

## Description of significant capital projects

The City Center will be updated with new flooring, security cameras and monitoring system and HVAC upgrades. The Veterans Memorial Hall, located in the City Center Park will be updated with new flooring and security cameras. The Public Works Building will be updated with new flooring and paint and finishing a new office above the bays. These improvements are intended to prolong the life of these buildings, maintain their aesthetic appeal and improve functionality. The security upgrades will help monitor and deter vandalism and theft. The additional security monitoring will increase the City's security system contract about \$1,500 annually.

**BUDGET HIGHLIGHTS AND OVERVIEW**

The Police Department will replace 2 fleet vehicles as part of a lease agreement. Using a lease option for the police vehicles allows Lindon City to maintain a dependable fleet and minimize breakdowns and maintenance costs. The annual payments on this lease are anticipated to be about \$9,000. Four additional fleet vehicles will be purchased to replace vehicles in the Parks and Public Works departments. Fuel costs are not anticipated to increase noticeably since these vehicles will replace current vehicles. Maintenance costs are expected to decrease \$5,000 annually as older vehicles are replaced by new ones.

Creekside Park will be overhauled as the aging playground and pavilion are removed and replaced with the addition of two new pickleball courts. Lindon City has been awarded a 50/50 matching grant from the State of Utah Department of Natural Resource's Land and Water Conservation Fund. By replacing the aging infrastructure, Lindon City will avoid the possibility of personal injury claims from unsafe playground equipment. The City's maintenance contract for this park will be put on hold during construction and, once reinstated, is expected to decrease several hundred dollars annually as the expanded infrastructure will leave less grass to mow.

The Road Fund has allocated \$1,300,000 for street reconstruction and overlays. The Public Works Director will work with the City Engineer to prioritize projects for these funds. These road improvements are not expected to impact future budgets for the next five years at least.

In the PARC Tax Fund, \$250,000 has been budgeted to replace the existing playground at City Center Park. The new playground equipment will be safer and have more amenities. The City's maintenance contract for this park is expected to decrease several hundred dollars annually as the expanded infrastructure will leave less grass to mow.

The Parks CIP Fund has budgeted \$275,000 for improvements in three different parks. The City will add two additional pickleball courts in Pheasant Brook Park, baseball fences in City Center Park, and a new restroom facility in Fryer Park. The City's maintenance contract for these parks is expected to decrease several hundred dollars annually as the expanded infrastructure will leave less grass to mow.

The Water Fund has budgeted \$582,000 to pipe the North Union Canal and \$390,000 for various system improvements. The North Union Canal provides untreated water which is used in Lindon's pressurized irrigation system. The canal is not currently piped and loses water to seepage and evaporation. The U.S. Bureau of Reclamation has awarded Lindon City a grant of 45% of project costs, up to \$300,000 to assist in this project. The funds are not sufficient to pipe all of the canal that is in the City, but it is a start. This project will not have a financial impact on future operating budgets, as this water is not metered and is shared with other cities. The impact of this project will be to conserve water for all cities using this canal. Depending on how well this project goes, there is a possibility continuing the piping project in the future thus impacting future capital budgets. The City will continue to look for funding to help with the piping project.

**BUDGET HIGHLIGHTS AND OVERVIEW**

Other water system improvements include replacing an aging waterline under Canal Drive, booster station upgrades, water system meter upgrades on both the culinary and secondary (irrigation) water systems, and pressure reducing valve upgrades in two different locations. These projects are not expected to impact future budgets for the next five years at least.

The Sewer Fund has allocated \$50,000 for sewer line infiltration elimination. Sewer pipes that have cracks in them will be lined to keep waste from leaking out and storm water from seeping in. This will be an ongoing project throughout the City for the next several years, thus impacting future capital budgets. As the sewer lines are sealed, keeping storm water from seeping in, the City's treatment costs are expected to decrease several hundred dollars annually. The exact amount is not known since it is not known how much storm water is entering into the City's sewer system.

The Storm Water Fund has allocated \$165,000 for lining and de-rooting existing pipes and installing piping in part of the Main Ditch. These projects will help the City avoid future claims of damages to personal property due to flooding during storm events.

The Recreation Fund has budgeted \$335,000 for various improvements to the Aquatics Center, including a new slide. There is \$75,000 budgeted for improvements to the Community Center. These projects are intended to improve the quality of both facilities and anticipated to increase the number of returning customers and thus are expected to increase revenue several thousand dollars annually in future budgets.

**Future Projects**

Lindon City is committed to continuing to provide the current levels of service. As our community grows, City officials and staff, as well as developers, will work together to ensure that City services grow as well.

The following table is a summary of significant expenses which are expected to impact Lindon City's budget over the next five years.

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

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

## BUDGET HIGHLIGHTS AND OVERVIEW

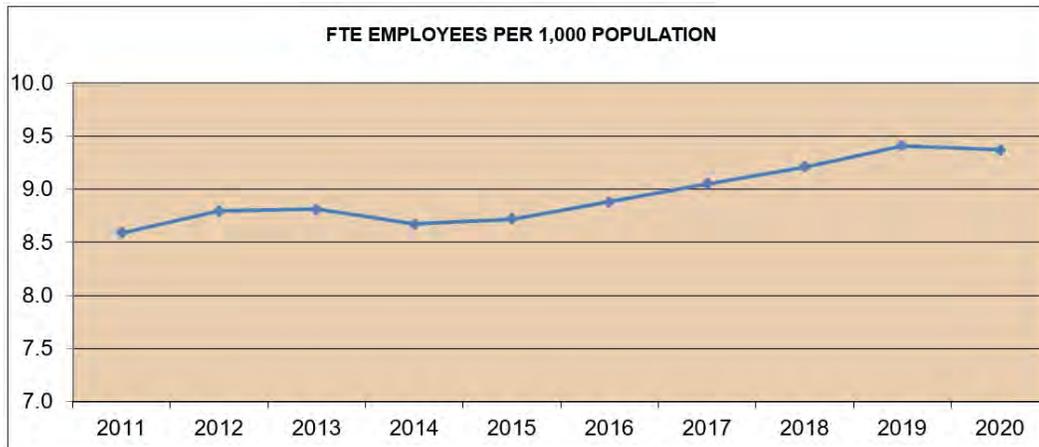
Fund	Category	Cost for fiscal year ending:			
		2021	2022	2023	2024
General	Building Improvements	101,000	84,000	68,000	96,000
General	Machinery & Equipment	375,000	180,000	200,000	-
General	Parks & Trails Improvements	57,000	12,000	30,000	12,000
General	Personnel	70,000	130,000	200,000	200,000
General	Vehicles	685,000	-	680,500	60,000
PARC Tax	Aquatics Center Improvements	50,000	15,000	14,000	-
PARC Tax	Community Center Improvements	-	-	-	13,000
PARC Tax	Parks & Trails Improvements	38,000	80,000	80,000	5,000
Park CIP	Parks & Trails Improvements	-	-	-	25,000
Recreation	Aquatics Center Improvements	95,000	60,000	155,000	60,000
Recreation	Community Center Improvements	95,000	70,000	70,000	50,000
Road	System Improvements	250,000	250,000	250,000	-
Sewer	Collection System Improvements	-	-	90,000	-
Sewer	Machinery & Equipment	200,000	-	120,000	-
Sewer	System Improvements	50,000	50,000	50,000	50,000
Storm Water	Personnel	-	-	70,000	70,000
Storm Water	System Improvements	-	250,000	-	-
Storm Water	Vehicles	-	-	40,000	-
Water	Machinery & Equipment	-	-	120,000	-
Water	System Improvements	240,000	1,390,000	1,410,000	370,000
Water	Vehicles	40,000	-	-	-
<b>Total</b>		<b>2,346,000</b>	<b>2,571,000</b>	<b>3,647,500</b>	<b>1,011,000</b>

Infrastructure maintenance and improvement projects which do not qualify for impact fee funding are determined by strategic improvement plans which are compiled and maintained by the appropriate Department Heads with the aid of the City Engineer. As funding becomes available, or as necessity dictates, Department Heads will request projects be considered for future budgets. Please refer to the "Capital Planning" subsection of the Financial Policies Section for more information.

### PERSONNEL SUMMARY

The following chart shows the ratio of full-time equivalent (FTE) employees to population based on the number of employees needed to staff the Aquatics Center for the season. The City is maintaining a ratio of less than 9.5 FTE per 1,000 population. During the winter months when the Aquatics Center is closed, Lindon City maintains a ratio of about 5 FTE per 1,000 population. Additional personnel information, including the Position Schedule and the Pay Range Schedule, is available in the Compensation Programs section.

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW



On the following page is a summary of the changes in the number of full-time (FT) and part-time (PT) personnel in the different departments and divisions. Although a new position will be created for Police Lieutenant, this is merely a department restructuring of current personnel. There are no changes in FTE's in the 2019-2020 fiscal year.

**Summary of Personnel Positions**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u> <u>VARIANCE</u>
<b>LEGISLATIVE</b>						
Mayor & Council						
FT	0	0	0	0	0	0
PT	6	6	6	6	6	0
Planning Commission						
FT	0	0	0	0	0	0
PT	7	7	7	7	7	0
<b>COURT</b>						
FT	1	1	1	1	1	0
PT	2	2	2	2	2	0
<b>ADMINISTRATIVE</b>						
Administration						
FT	2	2	3	3	3	0
PT	0	0	0	0	0	0
Finance & Treasury						
FT	4	4	4	4	4	0
PT	1	1	1	1	1	0
Legal Services						
FT	0	0	0	1	1	0
PT	0	0	0	1	1	0
<b>COMMUNITY DEVELOPMENT</b>						
Protective Inspections						
FT	2	2	2	2	2	0
PT	0	0	0	0	0	0
Planning						
FT	3	3	3	3	3	0
PT	1	1	1	1	1	0
<b>PARKS &amp; RECREATION</b>						
FT	4	4	4	5	5	0
PT	95	95	95	95	95	0
<b>POLICE</b>						
FT	17	17	17	17	17	0
PT	3	3	3	4	4	0
<b>PUBLIC WORKS</b>						
Administration						
FT	3	4	5	6	6	0
PT	1	1	1	1	1	0
Sewer						
FT	2	3	3	3	3	0
PT	0	0	0	0	0	0
Storm Drainage						
FT	2	2	2	2	2	0
PT	0	0	0	0	0	0
Streets						
FT	2	2	2	2	2	0
PT	0	0	0	0	0	0
Water						
FT	3	4	4	4	4	0
PT	0	0	0	0	0	0
<b>TOTAL</b>						
FT	<b>45</b>	<b>48</b>	<b>50</b>	<b>52</b>	<b>52</b>	<b>0</b>
PT	<b>115</b>	<b>115</b>	<b>115</b>	<b>117</b>	<b>117</b>	<b>0</b>

## BUDGET HIGHLIGHTS AND OVERVIEW

## CITYWIDE DEBT

Lindon City does not have any general obligation debt. During the 2018-2019 fiscal year, the City had the opportunity to sell 9 acres of property. The City Council chose to use the proceeds from that sale to pay off the 2005 Sales Tax Revenue Bond 7 years early and pay down the last 5 years of the 2016 Sales Tax Revenue Bond. The City Council also allocated excess sales tax revenue to be used in the 2020 and 2021 fiscal years to accelerate principal payments on the 2016 Sales Tax Revenue Bond in order to pay it off 10 years early. Paying off both of these bonds early will save over \$402,000 in interest and will free up about \$463,000 per year starting in the 2022 fiscal year which the City Council has earmarked for road improvements.

The City's debt service requirements for the 2019-2020 fiscal year are detailed in the table below. Descriptions of long-term debt follow.

Fund Type	2019-2020 FY Debt Requirements		Outstanding Principal as of June 30, 2020
Governmental	Principal	\$667,000	\$545,000
	Interest	\$ 22,724	
	Total	\$689,724	
Proprietary	Principal	\$757,376	\$13,669,467
	Interest	\$427,628	
	Total	\$1,185,004	
Citywide Total	Principal	\$1,424,376	\$14,214,467
	Interest	\$450,352	
	Total	\$1,874,728	

## Governmental Activities

2013 PRWUA Note Payable

The 2013 Provo River Water Users Association (PRWUA) Note Payable consisted of \$100,000 in debt issued for the purchase of Lindon View Trailhead Park property. Debt service payments are made annually with interest at 0% from park impact fee revenues. The principal outstanding at June 30, 2019 was \$30,000. This note is scheduled to mature in January 2022.

2016 Sales Tax Revenue Bond

The Sales Tax Revenue Bonds Series 2016 was issued for \$2,600,000 for the construction of the Public Safety Building. Debt service payments are made annually with interest rates ranging 1.00-2.45%. The principal outstanding at June 30, 2019 was

**BUDGET HIGHLIGHTS AND OVERVIEW**

\$1,182,000 with interest requirements totaling \$101,838. These bonds are scheduled to mature in March 2031, but as discussed earlier are anticipated to be retired earlier during the 2020-2021 fiscal year.

**Business-type Activities**1998 Central Utah Projects (CUP) Allotment Obligation

The City entered into an agreement with the Central Utah Water Conservancy District (CUWCD) to acquire an allotment of 1,425 acre feet of Central Utah Projects (CUP) water. The agreement was for 50 years starting in 1998 at an estimated cost of \$160 per acre foot. The City deferred payments for 10 years and is amortizing the payments over forty years. In January 2000, the City received a grant of \$1,899,011 from CUWCD. As part of the terms of the grant, the City gave back rights to 500 acre feet, leaving the City with rights to 925 acre feet per year. Lindon City received notice that the total repayment for the block is \$3,279,033 with an annual payment of \$142,404 beginning February 2008. Debt service payments are made annually with interest at 3.222%. The principal outstanding at June 30, 2019 was \$2,601,049 with interest requirements totaling \$1,386,405. This obligation will be satisfied in February 2047.

2010 Orem Water Reclamation Facility (OWRF) Expansion Note Payable

The 2010 OWRF Expansion Note Payable was issued for \$2,217,241 with a 0% interest rate. Orem City expanded their water reclamation facility in order to accommodate current and future needs for both cities, as well as the Town of Vineyard. Orem City is allowing Lindon City to pay its share of the cost over time and without interest. The principal outstanding at June 30, 2019 was \$1,441,794. This note is scheduled to mature in February 2032.

2011 Sewer Revenue Bond

The 2011 Sewer Revenue Bond was issued for \$3,000,000 at an interest rate of 2.5%. The proceeds from this bond were used to improve and upgrade sewer lines, pump and lift station on Geneva Road near the Orem City border. The principal outstanding at June 30, 2019 was \$1,975,000 with interest requirements totaling \$335,600. These bonds are scheduled to mature in July 2031.

2017 Sewer Revenue Bond

The 2017 Sewer Revenue Bond was issued for \$1,262,000 at an interest rate of 2.86%. The proceeds from this bond were used to reimburse Ivory Development for the City's portion of the construction of Sewer Lift #7. The principal outstanding at June 30, 2019 was \$1,194,000 with interest requirements totaling \$254,826. These bonds are scheduled to mature in June 2033.

**BUDGET HIGHLIGHTS AND OVERVIEW**2015 Sales Tax Revenue Refunding Bond – Aquatics Center Bond

The 2015 Sales Tax Revenue Refunding Bond was issued for \$7,470,000. Debt service payments are made semiannually with interest rates 2.0-4.0%. The bond was issued to partially refund in advance the 2008 Sales Tax Revenue Bond. The principal outstanding at June 30, 2019 was \$7,215,000 with interest requirements totaling \$2,313,225. These bonds are scheduled to mature in July 2033.

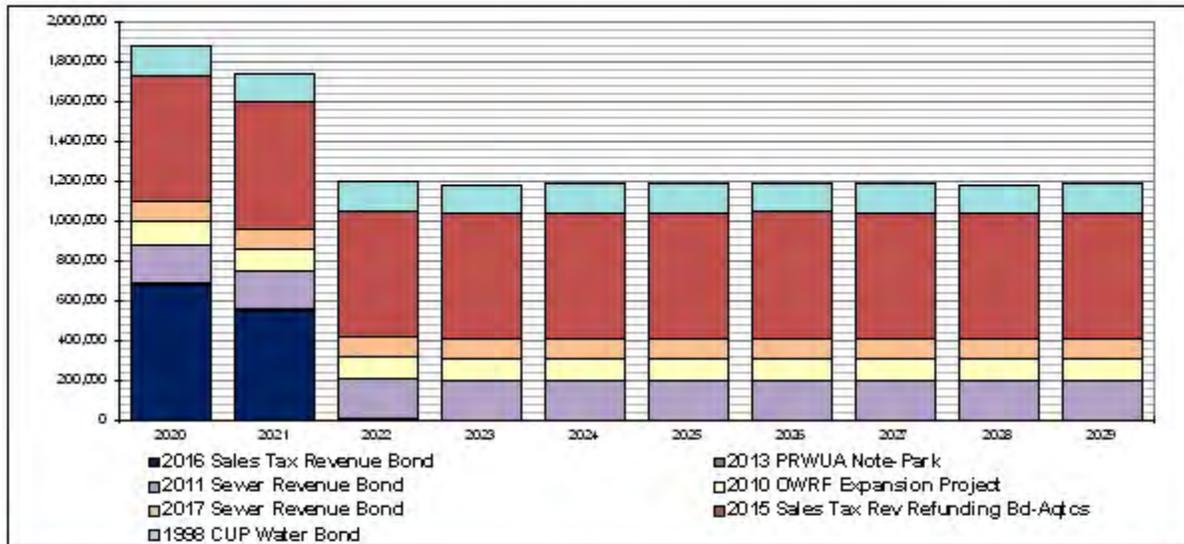
**Legal Limits**

The Utah State Constitution, Article XIV, Section 4 states, “no city ... shall become indebted to an amount, including existing indebtedness, exceeding four percent of the value of the taxable property therein...” According to the Utah County Auditor’s Office, the 2018 real property taxable value for Lindon City is \$1,504,890,138. This sets the limit of indebtedness at \$60,195,606. As of June 30, 2019, Lindon City’s total outstanding debt principal is \$15,638,843. This is well within the state limit.

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

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

### ANNUAL DEBT PAYMENTS BY OBLIGATION



Obligation	Principal & Interest payments for fiscal year ending:										Original Principal	Maturity Date
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029		
2016 Sales Tax Revenue Bond	679,724	545,614									2,600,000	3/1/2031
2013 PRWUA Note-Park	10,000	10,000	10,000								100,000	7/30/2021
2011 Sewer Revenue Bond	192,375	192,600	192,125	192,375	192,525	192,575	192,525	192,375	192,125	192,775	3,000,000	7/1/2031
2010 OWRF Expansion Project	110,778	110,778	110,778	110,778	110,965	110,965	110,965	110,965	110,965	110,965	2,217,241	2/1/2032
2017 Sewer Revenue Bond	103,147	103,117	104,015	103,841	103,610	103,322	103,963	103,532	103,044	103,484	1,262,000	6/1/2033
2015 Sales Tax Rev Refunding Bd	636,300	636,775	635,075	633,075	635,700	635,700	637,900	634,400	630,300	635,400	7,470,000	7/15/2033
1998 CUP Water Bond	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404	3,279,033	2/28/2047
<b>TOTALS</b>	<b>1,874,728</b>	<b>1,741,488</b>	<b>1,194,397</b>	<b>1,182,473</b>	<b>1,185,204</b>	<b>1,184,966</b>	<b>1,187,756</b>	<b>1,183,675</b>	<b>1,178,837</b>	<b>1,185,028</b>	<b>19,928,274</b>	

## BUDGET SUMMARY

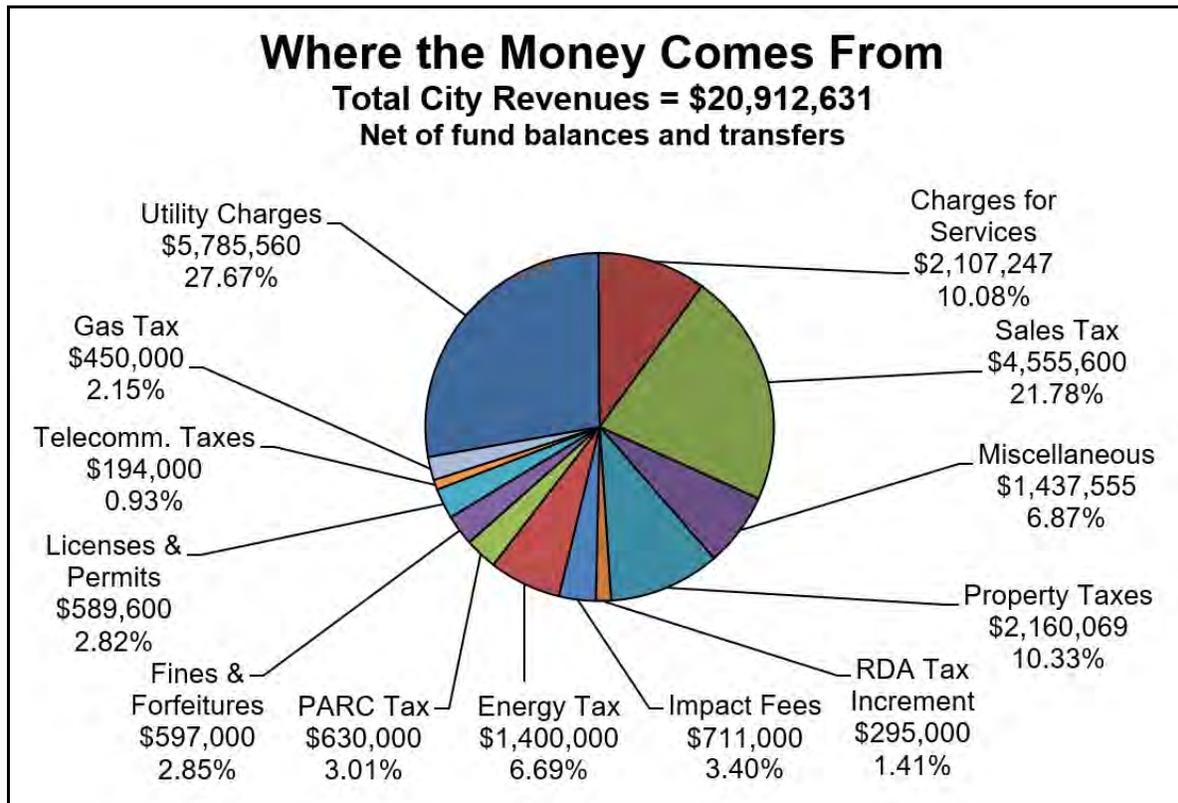
### Citywide Revenues

The following chart shows the sources of Lindon City’s revenue net of transfers and the use of fund balances.

#### Utility Charges

This year, just over one-quarter of the revenue comes from utility charges. Utility charges consist of water, sewer, garbage, recycling, pressurized irrigation and storm water drainage charges to Lindon residents. The utility charges are projected to increase about seven percent per year based on rate increases, growth of the City and the economy.

## BUDGET HIGHLIGHTS AND OVERVIEW

Sales Tax

Sales tax has been a major source of revenue in the last decade. Of all the taxes, Lindon City receives the most revenue from sales tax and forecasts receiving about \$4.55 million in sales taxes this fiscal year. The combined sales tax rate in Lindon is 7.25%. The rate is a combination of various sales tax assessments with the majority of the tax rate charged for the State of Utah (4.85%) and the remaining for various transportation taxes (1.05%), Lindon City (1%), Utah County (0.25%), and Lindon's PARC tax (0.1%).

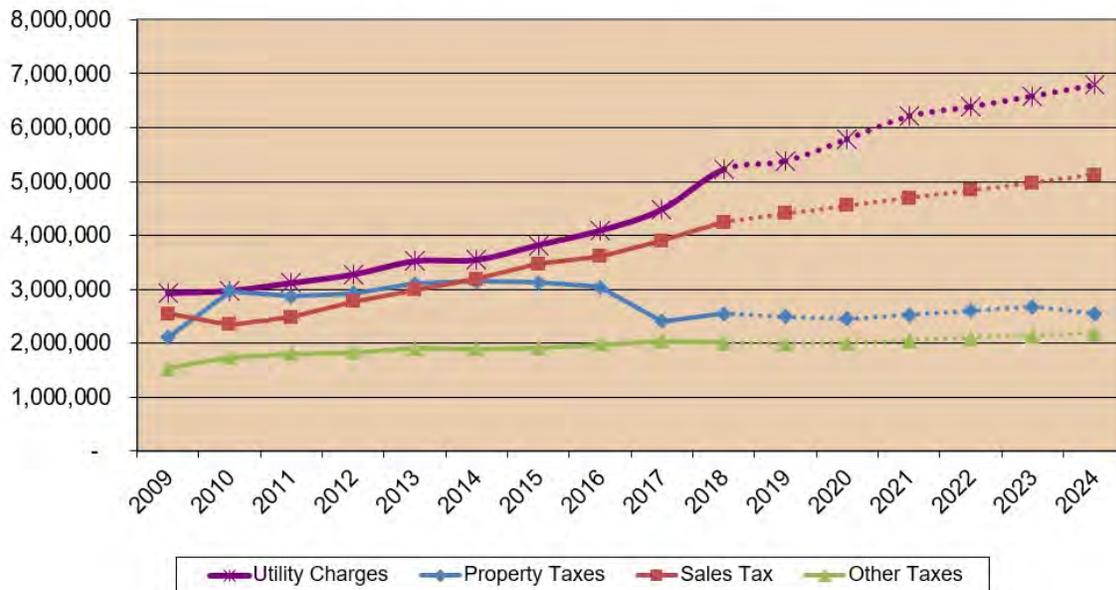
The Utah State Tax Commission collects all of the sales tax. The State requires cities to share half of their 1% local sales tax which is then pooled and redistributed back to every city based on population. Since Lindon has a smaller population, the City is only able to retain about two-thirds of the local sales taxes from sales in the city. The City's functioning sales tax rate is about 0.67%.

The Mayor and City Council recognize the unpredictable nature of sales tax. They prefer to use the majority of this revenue for improvements, capital purchases and other one time expenditures, rather than relying on it for operational costs. Lindon City's sales tax revenue reduced a total of 27.9% during the Great Recession, from the 2006-2007 fiscal year to the 2009-2010 fiscal year. However, the sales tax revenue has increased

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

an average of 6.9% annually since 2010. As you can see from the following chart, sales tax revenue is expected to increase by about 3% each year for the next 5 years.

**Lindon's Major Revenue Sources**  
 10 Year History and 5 Year Forecast



**Property Taxes**

Property taxes are assessed at rates set by the taxing entities (Alpine School District, Lindon City, Utah County, and special service districts) and collected by Utah County. The County assessors appraise properties then a tax bill is sent based on those appraisals. Homes used as a primary residence are taxed at 55% of the assessed value, while secondary homes and non-residential properties (commercial, industrial) are taxed at 100% of the assessed value. Lindon’s largest property tax payers are commercial, office, and industrial properties.

In the 2019 fiscal year, Lindon City received about 14.3% of the total property taxes paid. For example, on a primary residence taxed on a value of \$300,000, the owner would pay a property tax bill of \$1,606, of which, Lindon would receive \$230. The majority of the property tax paid (\$1,160) would go to the Alpine School district.

Lindon’s Certified Tax Rate (CTR) will decrease from 0.001392 to 0.001241 for taxes collected in the 2019-2020 fiscal year due to increasing property valuations in the City. Essentially, when valuations increase, the CTR will decrease to guarantee the City the same revenue from year to year, excluding increases due to growth. Lindon anticipates receiving about \$2.45 million in property tax revenues this fiscal year.

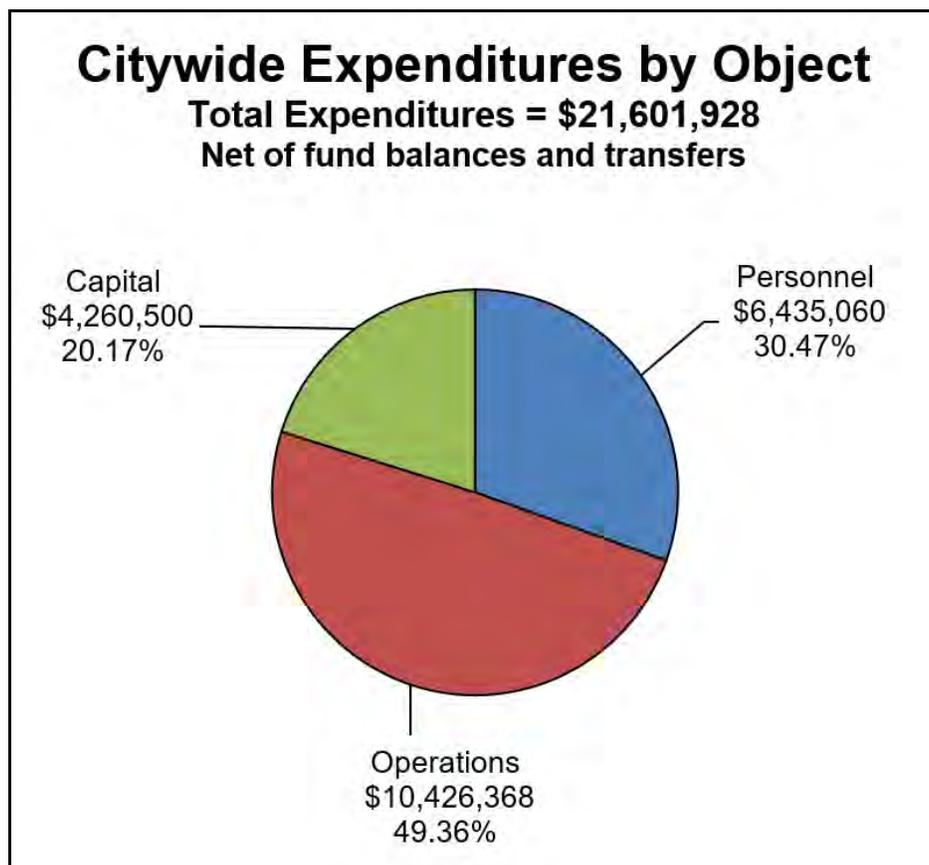
**BUDGET HIGHLIGHTS AND OVERVIEW**

Property taxes also include the tax increment that the Redevelopment Agency (RDA) receives for the project areas. The decline in property taxes in 2017 is because District 3 of the RDA ended and stopped collecting tax increment. The State Street District, will discontinue in 2019 with the final year of tax increment collection in the 2019-2020 fiscal year. The 700 N project area was activated and began receiving tax increment in the 2018 fiscal year.

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

**Citywide Expenditures**

The following graph shows Citywide expenditures classified by type (personnel, operational and capital) and does not include transfers and fund balance appropriations. You can see that capital expenditures are 20.17% of budgeted expenses while the majority (49.36%) of the City's budget is for operational expenditures.



**BUDGET HIGHLIGHTS AND OVERVIEW**

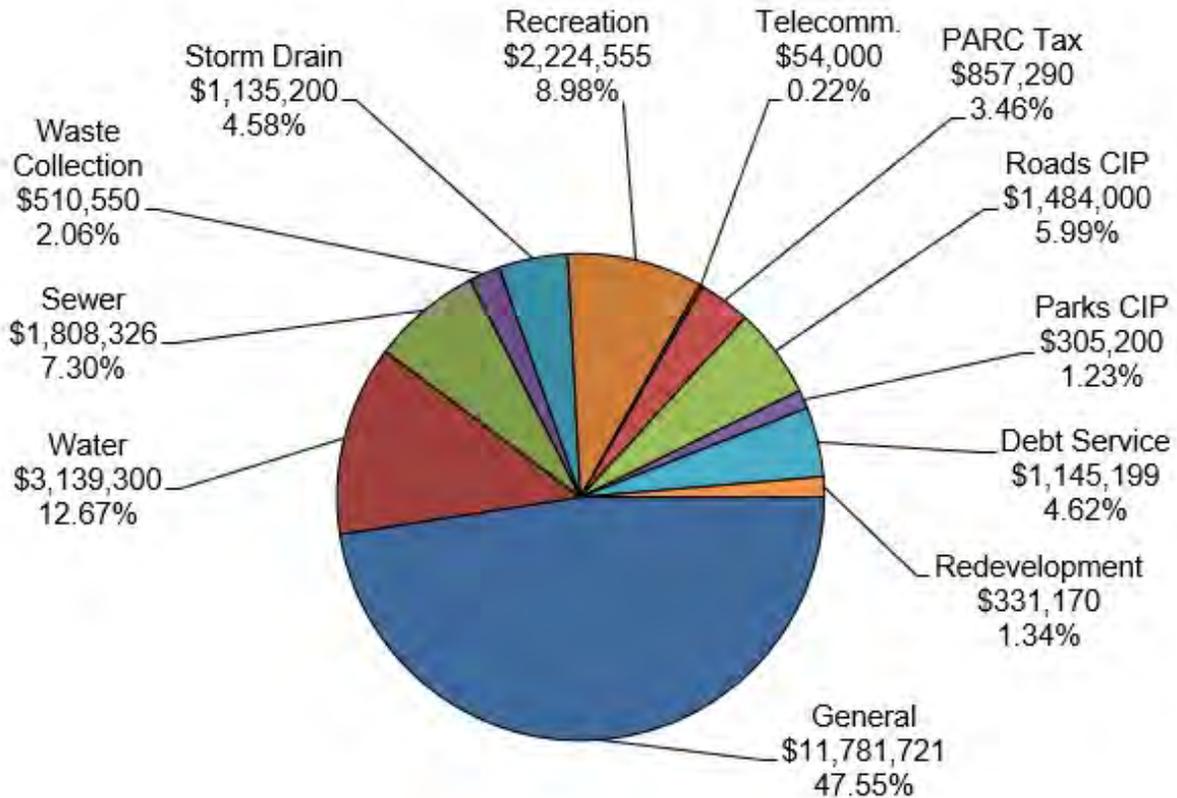
When you include the transfers and fund balance appropriations, the total Citywide Budget is \$24,776,511 for 2019-2020. On the next few pages is a chart depicting the Citywide Budget by Funds followed by the Budget Summary for the City.

**APPROVED BUDGET  
BUDGET HIGHLIGHTS AND OVERVIEW**

### Citywide Expenditures by Fund

**Total Expenditures = \$24,776,511**

Total Includes Fund Balances and Transfers



<u>Fund</u>	<u>Budget</u>
General	\$11,781,721
Water	\$3,139,300
Sewer	\$1,808,326
Waste Collection	\$510,550
Storm Drain	\$1,135,200
Recreation	\$2,224,555
Telecomm.	\$54,000
PARC Tax	\$857,290
Roads CIP	\$1,484,000
Parks CIP	\$305,200
Debt Service	\$1,145,199
Redevelopment	\$331,170
<b>Total</b>	<b>\$24,776,511</b>

## BUDGET SUMMARY

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

## BUDGET SUMMARY

DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 REQUESTED
<b>WEST SIDE DISTRICT REVENUES</b>				
Other	665	414	500	500
Use of Fund Balance	91,402	1,420	1,335	1,335
<b>TOTAL WEST SIDE DISTRICT REVENUES</b>	<b>92,067</b>	<b>1,833</b>	<b>1,835</b>	<b>1,835</b>
<b>WEST SIDE DISTRICT EXPENDITURES</b>				
Operations	1,667	1,833	1,835	1,835
Capital	90,401	0	0	0
Appropriation to Fund Balance	0	0	0	0
<b>TOTAL WEST SIDE DISTRICT EXPENDITURES</b>	<b>92,067</b>	<b>1,833</b>	<b>1,835</b>	<b>1,835</b>
<b>DISTRICT #3 REVENUES</b>				
Tax Increment	0	0	0	0
Other	5,204	6,295	10,000	10,000
Use of Fund Balance	228,302	687	0	0
<b>TOTAL DISTRICT #3 REVENUES</b>	<b>233,505</b>	<b>6,982</b>	<b>10,000</b>	<b>10,000</b>
<b>DISTRICT #3 EXPENDITURES</b>				
Operations	23,564	6,982	7,000	7,000
Capital	209,942	0	0	0
Appropriation to Fund Balance	0	0	3,000	3,000
<b>TOTAL DISTRICT #3 EXPENDITURES</b>	<b>233,505</b>	<b>6,982</b>	<b>10,000</b>	<b>10,000</b>
<b>700 NORTH CDA REVENUES</b>				
Tax Increment	0	72,958	102,230	105,000
Other	0	201	1,800	1,800
Use of Fund Balance	0	0	0	0
<b>TOTAL 700 NORTH CDA REVENUES</b>	<b>0</b>	<b>73,159</b>	<b>104,030</b>	<b>106,800</b>
<b>700 NORTH CDA EXPENDITURES</b>				
Operations	0	49,510	15,214	19,700
Capital	0	0	0	0
Appropriation to Fund Balance	0	23,650	88,816	87,100
<b>TOTAL 700 NORTH CDA EXPENDITURES</b>	<b>0</b>	<b>73,159</b>	<b>104,030</b>	<b>106,800</b>
<b>PARC TAX FUND REVENUES</b>				
PARC Tax	545,149	595,280	612,000	630,000
Other	5,663	10,839	18,000	15,000
Use of Fund Balance	0	0	0	212,290
<b>TOTAL PARC TAX FUND REVENUES</b>	<b>550,812</b>	<b>606,119</b>	<b>630,000</b>	<b>857,290</b>
<b>PARC TAX FUND EXPENDITURES</b>				
Operations	387,996	468,294	506,853	607,290
Capital	48,227	56,975	0	250,000
Appropriation to Fund Balance	114,589	80,851	123,147	0
<b>TOTAL PARC TAX FUND EXPENDITURES</b>	<b>550,812</b>	<b>606,119</b>	<b>630,000</b>	<b>857,290</b>
<b>DEBT SERVICE REVENUES - transfers</b>				
	<b>850,728</b>	<b>858,371</b>	<b>2,946,429</b>	<b>1,145,199</b>
<b>DEBT SERVICE EXPENDITURES</b>				
Principal	746,867	760,998	2,844,850	1,120,876
Interest	100,748	94,260	98,386	22,724
Paying Agent Fees	3,114	3,114	3,193	1,600
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>850,728</b>	<b>858,371</b>	<b>2,946,429</b>	<b>1,145,199</b>

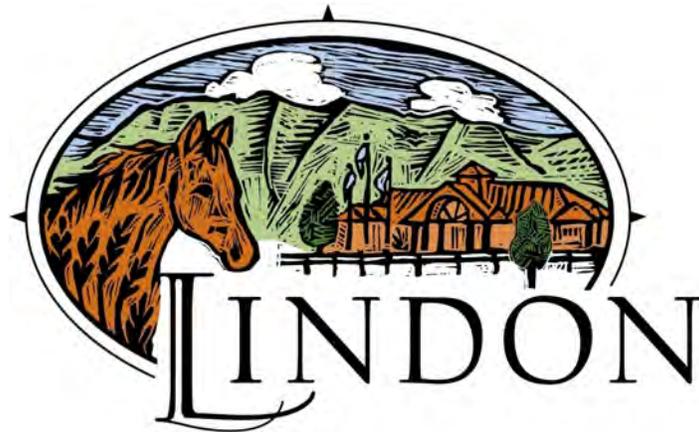
## BUDGET SUMMARY

DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 REQUESTED
<b>CLASS C ROADS C.I.P. REVENUES</b>				
Road Fund Allotment	443,368	444,465	450,000	450,000
Impact Fees	60,975	65,711	181,415	60,000
Transfers In	750,000	1,700,000	1,000,000	300,000
Other	6,721	124,327	25,260	10,000
Use of Fund Balance	0	0	127,325	664,000
<b>TOTAL CLASS C ROADS C.I.P. REVENUES</b>	<b>1,261,064</b>	<b>2,334,503</b>	<b>1,784,000</b>	<b>1,484,000</b>
<b>CLASS C ROADS C.I.P. EXPENDITURES</b>				
Operations	396,480	367,901	394,000	184,000
Capital	334,422	434,236	1,390,000	1,300,000
Appropriation to Fund Balance	530,163	1,532,365	0	0
<b>TOTAL CLASS C ROADS C.I.P. EXPENDITURES</b>	<b>1,261,064</b>	<b>2,334,503</b>	<b>1,784,000</b>	<b>1,484,000</b>
<b>PARKS C.I.P. REVENUES</b>				
Impact Fees	161,573	399,508	413,500	260,000
Transfers In	5,000	0	10,593	11,000
Use of Fund Balance	108,586	0	0	34,200
<b>TOTAL PARKS C.I.P. REVENUES</b>	<b>275,159</b>	<b>399,508</b>	<b>424,093</b>	<b>305,200</b>
<b>PARKS C.I.P. EXPENDITURES</b>				
Operations	27,071	10,000	10,000	20,000
Capital	248,088	1,785	104,600	285,200
Appropriation to Fund Balance	0	387,723	309,493	0
<b>TOTAL PARKS C.I.P. EXPENDITURES</b>	<b>275,159</b>	<b>399,508</b>	<b>424,093</b>	<b>305,200</b>
<b>WATER FUND REVENUES</b>				
Utility Fees	1,825,906	2,233,925	2,410,000	2,598,200
Impact Fees	69,203	156,506	204,300	132,000
Other	1,071,073	1,931,594	195,475	409,100
Use of Fund Balance	0	0	0	0
<b>TOTAL WATER FUND REVENUES</b>	<b>2,966,182</b>	<b>4,322,025</b>	<b>2,809,775</b>	<b>3,139,300</b>
<b>WATER FUND EXPENDITURES</b>				
Personnel	282,820	290,910	358,325	292,010
Operations	1,296,911	1,166,785	1,381,892	1,310,838
Capital	487,657	365,686	465,000	1,022,000
Appropriation to Fund Balance	898,795	2,498,643	604,559	514,453
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>2,966,182</b>	<b>4,322,025</b>	<b>2,809,775</b>	<b>3,139,300</b>
<b>SEWER FUND REVENUES</b>				
Utility Fees	1,561,189	1,773,733	1,584,000	1,647,360
Impact Fees	78,485	100,760	173,870	90,000
Other	624,691	2,005,578	81,165	49,000
Use of Fund Balance	373,496	236,442	537,606	21,966
<b>TOTAL SEWER FUND REVENUES</b>	<b>2,637,861</b>	<b>4,116,513</b>	<b>2,376,641</b>	<b>1,808,326</b>
<b>SEWER FUND EXPENDITURES</b>				
Personnel	217,823	231,623	254,915	256,950
Operations	1,106,429	2,051,788	1,586,726	1,501,376
Capital	572,139	902,024	535,000	50,000
Appropriation to Fund Balance	741,469	931,078	0	0
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>2,637,861</b>	<b>4,116,513</b>	<b>2,376,641</b>	<b>1,808,326</b>

## BUDGET SUMMARY

DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 REQUESTED
<b>WASTE COLLECTION REVENUES</b>				
Utility Fees	404,744	415,471	476,000	510,000
Use of Fund Balance	26,241	36,178	15,940	550
<b>TOTAL WASTE COLLECTION REVENUES</b>	<b>430,985</b>	<b>451,649</b>	<b>491,940</b>	<b>510,550</b>
<b>WASTE COLLECTION EXPENDITURES</b>				
Operations	430,985	451,649	491,940	510,550
Appropriation to Fund Balance	0	0	0	0
<b>TOTAL WASTE COLLECTION EXPENDITURES</b>	<b>430,985</b>	<b>451,649</b>	<b>491,940</b>	<b>510,550</b>
<b>STORM WATER DRAINAGE REV.</b>				
Utility Fees	686,372	799,344	911,500	1,030,000
Impact Fees	49,476	124,858	199,450	95,000
Other	541,520	469,323	2,500	10,200
Transfers In	121,253	0	0	0
Use of Fund Balance	0	0	0	0
<b>TOTAL STORM WATER DRAINAGE REV.</b>	<b>1,398,621</b>	<b>1,393,525</b>	<b>1,113,450</b>	<b>1,135,200</b>
<b>STORM WATER DRAINAGE EXP.</b>				
Personnel	181,818	183,501	189,370	190,375
Operations	493,410	697,551	710,398	399,578
Capital	296,256	51,581	25,000	165,000
Appropriation to Fund Balance	427,138	460,893	188,683	380,248
<b>TOTAL STORM WATER DRAINAGE EXP.</b>	<b>1,398,621</b>	<b>1,393,525</b>	<b>1,113,450</b>	<b>1,135,200</b>
<b>RECREATION FUND REVENUES</b>				
Bond Proceeds/Interest	180	2,069	4,500	4,500
Admission	365,554	405,834	415,500	425,500
Lessons/Programs	187,979	178,150	183,440	187,650
Rentals	119,421	150,244	139,460	142,800
Grants and Contributions	6,081	847,163	5,500	6,300
Transfers In	1,541,250	976,300	997,548	1,137,900
Use of Fund Balance	0	0	123,007	319,905
<b>TOTAL RECREATION FUND REVENUES</b>	<b>2,220,465</b>	<b>2,559,760</b>	<b>1,868,955</b>	<b>2,224,555</b>
<b>RECREATION FUND EXPENDITURES</b>				
Personnel	568,901	558,800	616,695	703,455
Operations	780,910	855,045	1,072,460	1,111,100
Capital	149,776	134,300	179,800	410,000
Appropriation to Fund Balance	720,877	1,011,615	0	0
<b>TOTAL RECREATION FUND EXPENDITURES</b>	<b>2,220,465</b>	<b>2,559,760</b>	<b>1,868,955</b>	<b>2,224,555</b>
<b>TELECOMMUNICATIONS FUND REV.</b>				
Customer Connection Fee	52,613	45,055	54,000	54,000
Other	54,200	21,204	-	-
Use of Fund Balance	0	-	-	-
<b>TOTAL TELECOMMUNICATIONS FUND REV.</b>	<b>106,813</b>	<b>66,259</b>	<b>54,000</b>	<b>54,000</b>
<b>TELECOMMUNICATIONS FUND EXP.</b>				
Operations	56,730	51,877	54,000	54,000
Appropriation to Fund Balance	50,084	14,383	-	-
<b>TOTAL TELECOMMUNICATIONS FUND EXP.</b>	<b>106,813</b>	<b>66,259</b>	<b>54,000</b>	<b>54,000</b>
<b>TOTAL CITY BUDGET</b>	<b>27,478,471</b>	<b>28,579,843</b>	<b>29,620,812</b>	<b>24,776,511</b>

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## **General Fund Section**

This section of the 2019-2020 Budget presents information regarding the City’s General Fund which makes up most of the Citywide Budget. The General Fund is balanced at \$11,806,058 for expenditures and revenues. The General Fund is divided into 18 accounting units and each unit has funds appropriated for it. This section gives an accounting of the expenditures and revenues for the General Fund along with numerous charts and graphs detailing the numbers.

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This gives details on the expenditures and revenues for the General Fund.	
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This division tracks the salaries and expenses of public works administration.

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

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

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

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Details the entire General Fund Budget by line item.

## GENERAL FUNDS

The General Fund is used to account for resources and activities that are not required to be accounted for in another fund. The General Fund is the largest portion of the budget and is primarily supported by the taxes received by the City. The General Fund pays for the public safety services which include police and animal control, with fire and emergency medical services being contracted with Orem City. Other services provided for in this fund include court, planning and zoning, protective inspections, streets, parks, cemetery and various administrative and support services such as attorneys and engineers.

### GENERAL FUND REVENUE AND EXPENDITURES

#### General Fund Revenues

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

#### Sales Tax

Sales tax has been a major source of revenue in the last decade. Of all the taxes, Lindon City receives the most revenue from sales tax and forecasts receiving about \$4.55 million in sales taxes this fiscal year. The combined sales tax rate in Lindon is 7.25%. The rate is a combination of various sales tax assessments with the majority of the tax rate charged for the State of Utah (4.85%) and the remaining for various transportation taxes (1.05%), Lindon City (1%), Utah County (0.25%), and Lindon's PARC tax (0.1%).

The Utah State Tax Commission collects all of the sales tax. The State requires cities to share half of their 1% local sales tax which is then pooled and re-distributed back to every city based on population. Since Lindon has a smaller population, the City is only able to retain about two-thirds of the sales taxes it generates. The City's functioning sales tax rate is about 0.67%.

#### Property Taxes

Property taxes are assessed at rates set by the taxing entities (Alpine School District, Lindon City, Utah County, and special service districts) and collected by Utah County. The County sends assessors to all properties to be appraised then a tax bill is sent based on those appraisals. Homes used as a primary residence are taxed at 55% of the assessed value, while secondary homes and non-residential properties (commercial, industrial) are taxed at 100% of the assessed value. Lindon's largest property tax payers are commercial, office, and industrial properties.

In the 2019 fiscal year, Lindon City received about 14.3% of the total property taxes paid. For example, on a primary residence taxed on a value of \$300,000, the owner would pay a property tax bill of \$1,606, of which, Lindon would receive \$230. The majority of the property tax paid (\$1,160) would go to the Alpine School district.

Lindon's Certified Tax Rate (CTR) will decrease from 0.001392 to 0.001241 for taxes collected in the 2019-2020 fiscal year due to increasing property valuations in the City. Essentially, when valuations increase, the CTR will decrease to guarantee the City the same revenue from year to year, excluding increases due to growth. Lindon anticipates receiving about \$2.45 million in property tax revenues this fiscal year.

#### Franchise Tax

The City charges utility franchise taxes on energy, cable, and telecommunication activities within the City. Most private utility service companies use Lindon's streets and right-of-ways to install their infrastructure and do business. Cities commonly assess fees for the use of these public corridors. Lindon's franchise tax rates match that of most other Utah cities. Lindon anticipates receiving about \$1.4 million in franchise taxes this fiscal year.

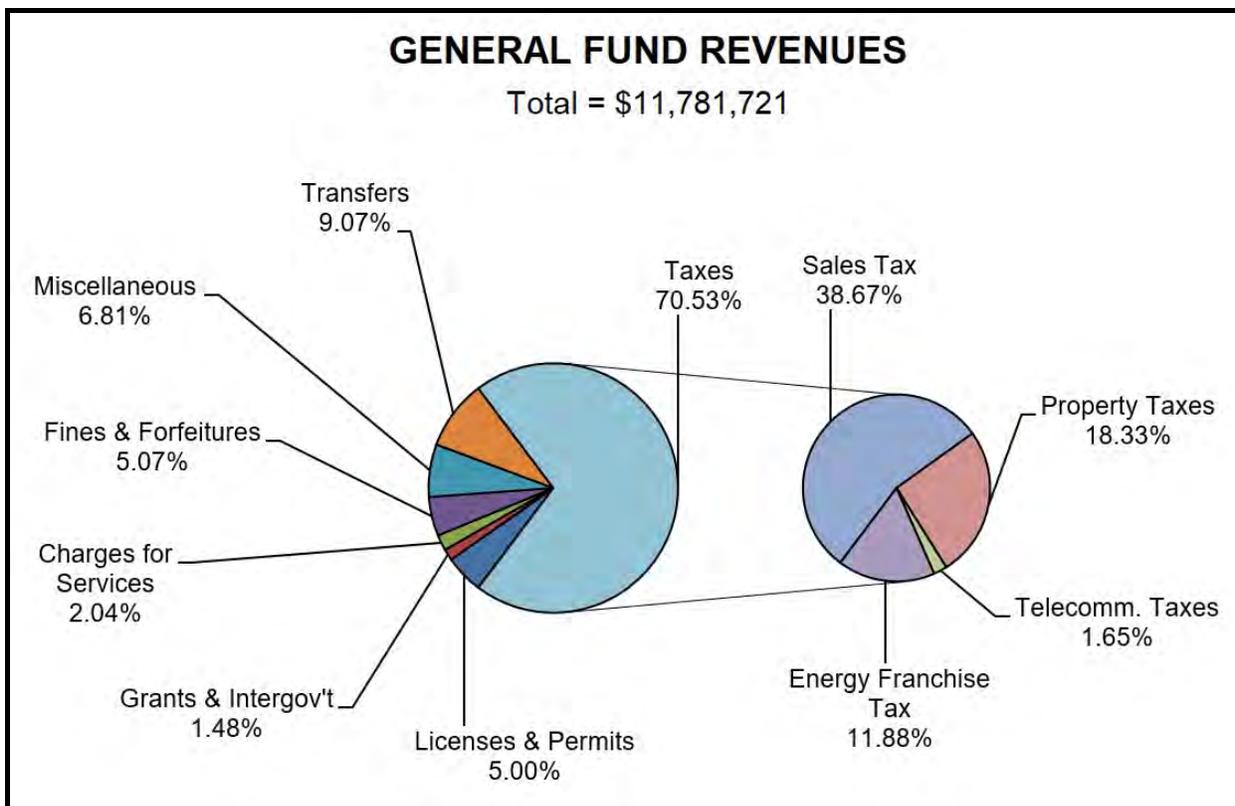
In order to project revenues for the upcoming fiscal year, the City does not have some elaborate method. The method used is to simply compare prior years' revenues to what the current economic conditions are, and use that to calculate what we think we will receive for the coming year.

The following chart shows the General Fund revenues for the City for the 2019 FY budget compared to the 2020 FY budget. The General Fund revenues budgeted in 2019-2020 total \$11,781,721 which is a 20.1% decrease from the 2018-2019 Amended Budget.

GENERAL FUND REVENUE				
Description	2018-2019	2019-2020	Variance	
	Budget	Budget	Amt	Percent
Taxes	\$ 8,114,600	\$ 8,309,669	\$ 195,069	2.4%
Licenses & Permits	1,027,300	589,600	\$ (437,700)	-42.6%
Grants & Intergov't	189,851	174,360	\$ (15,491)	-8.2%
Charges for Services	389,050	240,000	\$ (149,050)	-38.3%
Fines & Forfeitures	597,000	597,000	\$ -	0.0%
Misc.	3,306,100	802,295	\$ (2,503,805)	-75.7%
Transfers	1,120,473	1,068,797	\$ (51,676)	-4.6%
	<u>\$ 14,744,374</u>	<u>\$ 11,781,721</u>	<u>\$ (2,962,653)</u>	<u>-20.1%</u>

Taxes are expected to remain about the same. While sales tax is expected to increase, payment of delinquent property taxes is expected to decrease. The 75.7% decrease in Miscellaneous Revenue due to the sale of surplus property and police vehicles and funding for new police vehicles which occurred in the 2019 FY. The 42.6% decrease in Licenses and Permits along with the 38.3% decrease in Charges for services is due to the increased development that occurred in Lindon City in the 2019 FY. Development is hard to predict and is therefore budgeted conservatively.

The next chart depicts the General Fund Revenue by percentages. As you can see, taxes on the big circle represent 70.53% of budgeted revenues. The little circle shows a breakdown of the taxes that Lindon City receives. Lindon City relies on Sales Tax revenue to fund certain operational expenses for the City. The Mayor and City Council recognize the unpredictable nature of sales tax. They prefer to use the majority of this revenue for improvements, capital purchases and other one time expenditures, rather than relying on it for operational costs.



**General Fund Expenditures**

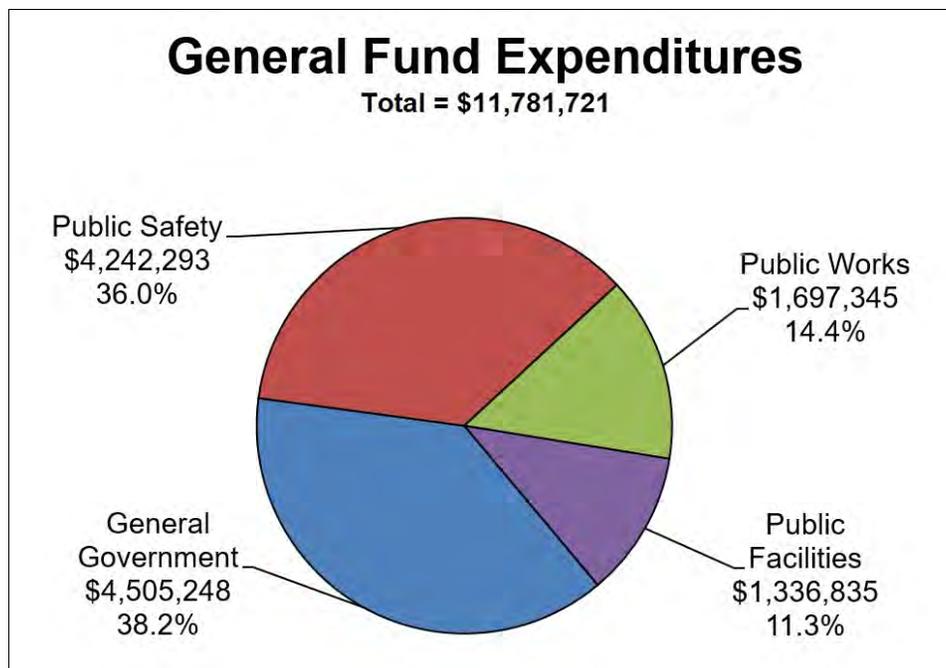
The total General Fund budget for the 2019-2020 budget year is \$11,781,721. This is a decrease of 20.1% from the 2018-2019 budget.

GENERAL FUND SUMMARY	2018-2019	2019-2020	Variance	
	Budget	Budget	Amount	Percent
Personnel	\$4,890,920	\$4,992,270	\$101,350	2.1%
Operations	\$8,833,624	\$6,041,151	-\$2,792,473	-31.6%
Capital	\$1,019,830	\$748,300	-\$271,530	-26.6%
<b>Total Expenses</b>	<b>\$14,744,374</b>	<b>\$11,781,721</b>	<b>-\$2,962,653</b>	<b>-20.1%</b>

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

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

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



The following table shows the accounting departments in these four categories.

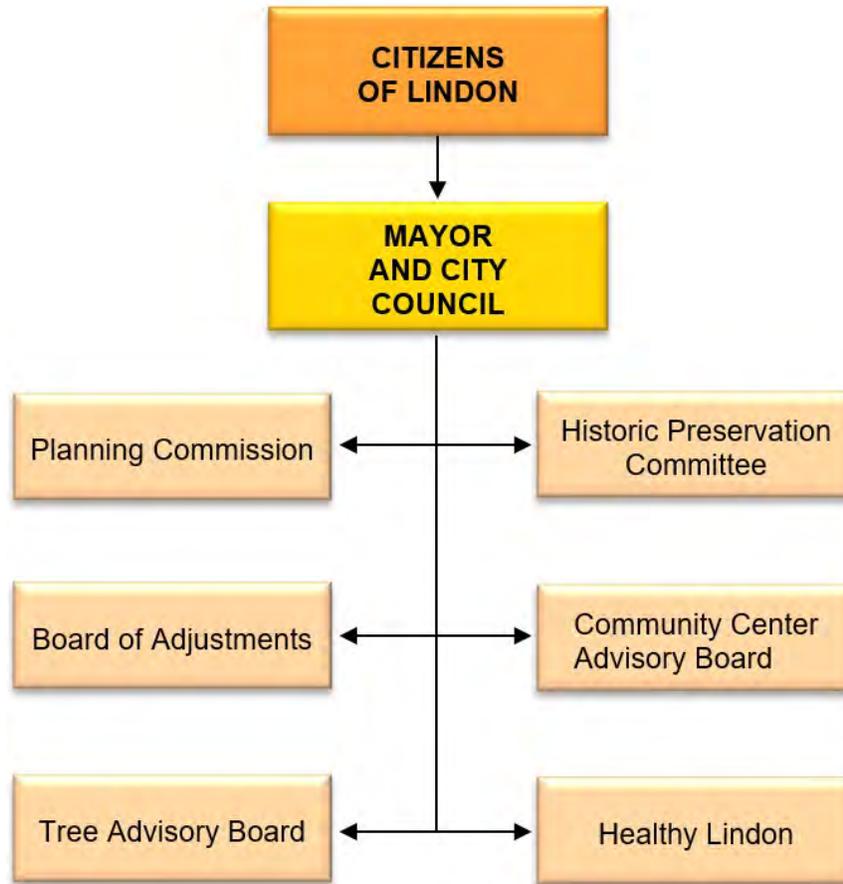
Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance	Actual Variance
<b>General Government</b>						
Legislature	99,549	101,862	104,565	106,315	1.7%	1,750
Judicial	524,800	552,216	585,165	560,940	-4.1%	(24,225)
Administration	841,249	872,476	1,062,850	981,850	-7.6%	(81,000)
Legal Services	69,828	100,653	120,915	130,975	8.3%	10,060
Elections	433	8,476	100	25,000	24900.0%	24,900
Library Services	14,040	13,863	16,000	16,000	0.0%	-
Planning	317,777	353,941	331,475	407,385	22.9%	75,910
Contributions and Transfers	2,702,950	2,981,523	4,803,572	2,276,783	-52.6%	(2,526,789)
<b>Total General Government</b>	<b>4,570,426</b>	<b>4,964,808</b>	<b>7,024,642</b>	<b>4,505,248</b>	<b>-35.9%</b>	<b>(2,519,394)</b>
<b>Public Safety</b>						
Police	3,194,972	2,545,668	3,477,315	2,708,631	-22.1%	(768,684)
Fire/EMS	1,443,776	1,480,200	1,508,762	1,508,762	0.0%	-
Animal Control	24,315	18,118	24,900	24,900	0.0%	-
<b>Total Public Safety</b>	<b>4,663,063</b>	<b>4,043,986</b>	<b>5,010,977</b>	<b>4,242,293</b>	<b>-15.3%</b>	<b>(768,684)</b>
<b>Public Works</b>						
Engineering	207,660	147,237	150,000	150,000	0.0%	-
Inspections	269,331	293,223	311,530	303,945	-2.4%	(7,585)
Streets	578,020	378,828	423,235	450,080	6.3%	26,845
Public Works Administration	347,574	586,192	598,250	776,470	29.8%	178,220
Cemetery	13,610	12,912	36,850	16,850	-54.3%	(20,000)
<b>Total Public Works</b>	<b>1,416,195</b>	<b>1,418,393</b>	<b>1,519,865</b>	<b>1,697,345</b>	<b>11.7%</b>	<b>177,480</b>
<b>Public Facilities</b>						
Government Buildings	129,844	246,182	625,690	388,260	-38.3%	(239,430)
Parks	450,838	487,693	563,200	950,575	68.8%	387,375
<b>Total Public Facilities</b>	<b>580,682</b>	<b>733,875</b>	<b>1,188,890</b>	<b>1,336,835</b>	<b>12.4%</b>	<b>147,945</b>
<b>Total General Fund</b>	<b>11,230,366</b>	<b>11,161,063</b>	<b>14,744,374</b>	<b>11,781,721</b>	<b>-20.1%</b>	<b>(2,962,653)</b>

Lindon's overall expenditures in the General Fund are projected to decrease by 20.1% overall from fiscal year 2018-2019 to fiscal year 2019-2020. The 52.6% (\$2,526,789) decrease in Contributions and Transfers is because of a large transfers to the Road Fund and Debt Service Fund completed in the 2019 FY which will not happen in the 2020 FY. The 22.1% (\$768,684) decrease in Police is because the Police department paid off the remaining principal on lease for 13 of their vehicles and purchased 13 new vehicles 2019 FY as opposed to replacing 2 vehicles in the 2020 FY.

The Public Works Administration department expenses will increase 29.8% (178,220). Most of this is due to the purchase of 2 new fleet vehicles and hiring a new Staff Engineer who only worked part of the 2019 FY. The 68.8% (\$387,375) increase in Parks is due to renovations to the Creekside Park. The project is budgeted for \$314,286, with \$142,857 of the funding coming from a state grant.

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

LEGISLATIVE



Personnel Table

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

Personnel	2016-17	2017-18	2018-19	2019-20
Mayor	1	1	1	1
City Council	5	5	5	5
Planning Commission	7	7	7	7
<b>Total</b>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>

**Vision**

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

**Description**

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

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

**Business, Economic and Community Development**

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

**Expenditure Requirements**

LEGISLATIVE	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$66,894	\$67,302	\$68,150	\$69,900	2.57%
Operations	\$32,655	\$34,560	\$36,415	\$36,415	0.00%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$99,549</b>	<b>\$101,862</b>	<b>\$104,565</b>	<b>\$106,315</b>	<b>1.67%</b>

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

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

**Performance Measures (services provided)**

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

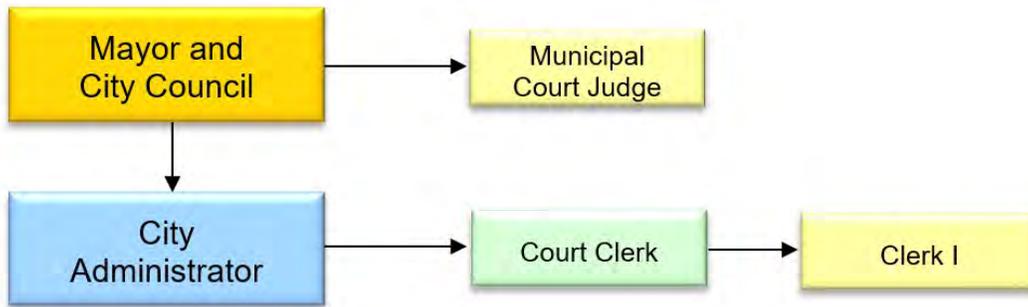
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20*</u>
Regular Council Meetings	20	20	16	20
Number of Ordinances	13	15	16	15
Number of Resolutions	30	7	28	10
Population Served	10,939	10,968	11,050	11,300

\*figures are estimates or goals

**Program Trends, Needs and Performance**

- Increase engagement with the community
- Manage City finances responsibly and with transparency
- Encourage growth of Lindon on the 700 North Corridor to attract new businesses

**MUNICIPAL JUSTICE COURT**



**Personnel Table**

Personnel	2016-17	2017-18	2018-19	2019-20
Judge	1	1	1	1
Court Clerk (full-time)	1	1	1	1
Court Clerk (part-time)	1	1	1	1
City Attorney	0	0	0.5	0.5
Legal Secretary (part-time)	0	0	0.5	0.5
<b>Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>

**Vision**

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

**Description**

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

**Program Goals**

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

**Program Objectives (services provided)**

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

**Performance Measures**

<b>Workload Measures:</b>				
<b>Charges Filed</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20*</b>
Moving Violations	2,223	2,435	3,062	2,500
Non-Moving Violations	200	265	229	225
<b>Totals</b>	<b>2,423</b>	<b>2,700</b>	<b>3,291</b>	<b>2,725</b>
<b>Other Charges Filed</b>				
DUI	31	28	30	30
Theft Crimes	72	98	87	70
Assault	13	7	9	15
Local Ordinances	14	14	25	15
Narcotic Violations	77	73	70	70
Other Violations	105	90	82	80
<b>Totals</b>	<b>312</b>	<b>310</b>	<b>303</b>	<b>280</b>
Traffic Cases Filed	2,163	2,412	3,032	2,500
Total Criminal Cases Filed	260	265	259	250
Total Warrants Issued	470	489	539	500

\*figures are estimates or goals

**Performance Outcomes**

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

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

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

A large portion of the Court's budget is for professional services, covering Court-appointed representation, bailiffs services and interpreters. The Court continues to

refine the indigent defense process, both for verification of applicants' information and approval of representation as well as the monitoring of indigent defense expenses.

### Expenditure Requirements

JUDICIAL	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$143,090	\$146,093	\$215,215	\$246,640	14.60%
Operations	\$381,509	\$406,123	\$369,950	\$314,300	-15.04%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$524,600</b>	<b>\$552,216</b>	<b>\$585,165</b>	<b>\$560,940</b>	<b>-4.14%</b>

The Personnel expenditures are for one part time judge, one full time Court Clerk, and one part time Court Clerk, as well as half of the salary and benefits for the City Attorney and Legal Secretary who were hired in December 2018 to handle prosecuting as well as civil legal matters for the City. Prior to December 2018, the prosecuting services were contracted out and classified as operational expenses.

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

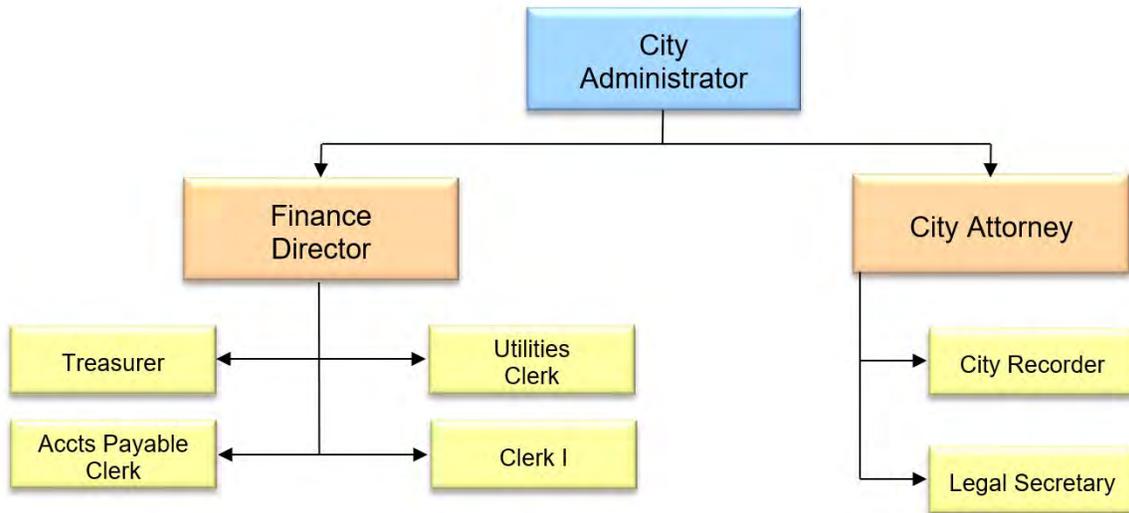
### Program Trends, Needs and Performance

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

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

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

**ADMINISTRATIVE**



**Personnel Table**

Personnel	2016-17	2017-18	2018-19	2019-20
City Administrator	1	1	1	1
Finance Director	1	1	1	1
Treasurer	1	1	1	1
Utility Clerk	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Clerk/Typist	1	1	1	1
City Recorder	1	1	1	1
City Attorney	0	0	0.5	0.5
Legal Secretary (part-time)	0	0	0.5	0.5
<b>Total</b>	<u>7</u>	<u>7</u>	<u>8</u>	<u>8</u>

**Vision**

To provide a high level of service to customers and other departments while ensuring that all of the City’s operations are carried out efficiently and in compliance with Lindon’s ordinances and policies and effectively managing and safeguarding the City’s financial resources and assets. *(Council Goal #2: Use City resources efficiently to ensure long-term financial responsibility; #4: Provide a responsive, cost effective services to the community).*

**Description**

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

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

The City Attorney supervises the City Recorder and Legal Secretary. The City Attorney and Legal Secretary were hired in December 2018 to handle civil legal matter as well as prosecuting cases in court. Prior to December 2018, the legal services were contracted out and classified as operational expenses. The City Recorder is responsible for managing all City records and ensuring compliance with State and Federal laws pertaining to public records and elections.

The Administration Department consists of 7 full time employees, all in the General Fund. The major program areas include Financial Reporting, Budgeting, Accounting, Payroll, Accounts Payable and Receivable, Treasury Management, Utility Billing, Legal Services, and Customer Service. The Department's mission challenges the staff to continually review all internal processes in order to eliminate unnecessary or non-beneficial procedures and activities and to provide valuable and timely financial reporting to the operating departments. This past year, we have achieved the following improvements in efficiency, services and reporting:

- ▶ Improved our on-line payment system for Utility billing so customers have the ease of a more user friendly system.
- ▶ Maintained an underlying bond rating of AA- for our most current bond issued, our Sales Tax Revenue Refunding Bond for the Aquatics Center.
- ▶ Received the Distinguished Budget Presentation Award for the 2018-2019 fiscal year and the Certificate of Achievement for Excellence in Financial Reporting for the 2017-2018 fiscal year from the Government Finance Officer's Association.
- ▶ Brought legal services in-house during the 2018-2019 fiscal year in order to save money and maximize workload.

The department's mission provides support for both internal and external customers. Financial services that relate to public trust are among our highest priorities. These services assure that City finances are conducted in a manner to foster trust and confidence by the public, that City policies and procedures are fair and that all practices are open and above board. The financial system, comprised of accounting, purchasing, cash management, treasury services and budgeting are managed to provide maximum assurance of adherence to those high standards.

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

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

### **Budget Highlights**

We continue devoting resources to staff training and equipment that will continue our direction of outstanding customer service and team building. Additionally, funding for specific functional training is allocated to keep our financial staff current with the professional requirements of municipal government finance. *(Council Goal #2: Use City resources efficiently to ensure long-term financial stability; #4: Provide a responsive, cost effective services to the community; #7: Provide and support a highly qualified and motivated City workforce).*

### **Program Goal**

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

## APPROVED BUDGET GENERAL FUNDS

ADMINISTRATION	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$653,416	\$676,392	\$726,200	\$738,650	1.71%
Operations	\$202,305	\$218,222	\$345,350	\$284,200	-17.71%
Capital	\$0	\$0	\$7,400	\$0	0.00%
<b>Total Expenses</b>	<b>\$855,721</b>	<b>\$894,614</b>	<b>\$1,078,950</b>	<b>\$1,022,850</b>	<b>-5.20%</b>

LEGAL SERVICES	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$0	\$0	\$68,780	\$106,825	55.31%
Operations	\$69,828	\$100,653	\$52,135	\$24,150	-53.68%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$69,828</b>	<b>\$100,653</b>	<b>\$120,915</b>	<b>\$130,975</b>	<b>8.32%</b>

### Program Objectives (services provided)

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

<u>Workload Measures</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Receive GFOA's Distinguished Budget Presentation Award	Achieved	Achieved	Achieved	Objective
Receive GFOA's CAFR Award	Achieved	Achieved	Objective	Objective
City's Taxable Assessed Valuation	\$1,049,894,007	\$1,214,529,505	\$1,300,005,358	\$1,504,890,138

### Performance Outcomes

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

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

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

### **Program Goal**

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

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

(All objectives relate closely to Council Goal #2)

- ▶ To process all Accounts Payable and purchase order transactions in a timely manner.
- ▶ To ensure that requests for purchase orders are obtained for all goods and services that exceed \$2,500.
- ▶ To process all Accounts Payable and purchase order requests within one week from date of receipt.
- ▶ Maintain listing of all purchase orders, surplus property, and document disposal of surplus items.
- ▶ Monitor use of open purchase orders for compliance and necessity.

### **Performance Outcomes**

The program assists department heads in adhering to purchasing policies and processes purchase orders with the assurance that the best price was obtained through market place competition.

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

Ensure purchase orders are processed for all purchases over \$2,500. Follow up with the purchase order vendors to ensure the City was billed correctly and received the best merchandise at the lowest price possible.

## Sustainability Efforts

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

## Program Goal

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

## Program Objective (service provided)

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

## Performance Outcomes

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

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

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

**Program Trends, Needs and Performance**

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

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

**Sustainability Efforts**

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

**GOVERNMENT BUILDINGS**



**Personnel Table**

Personnel	2016-17	2017-18	2018-19	2019-20
Facilities Manager	0	1	1	1

**Description**

This division called Government Buildings, located in the General Fund, is separate from the Protective Inspections Department that is also referred to as the Building Department. The Government Buildings Division recently tried hiring janitors, but then returned to contracting the service. A new position for a full-time facilities manager was approved for the 2017-2018 fiscal year. This section is also used to record the operating and capital expenditures for the City Buildings. Operational expenses for the buildings are things such as utilities, insurance, operating supplies and maintenance, and other miscellaneous items needed for the city buildings.

GOVERNMENT BUILDINGS	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$1	\$68,840	\$84,480	\$89,210	5.60%
Operations	\$129,843	\$151,796	\$196,210	\$188,050	-4.16%
Capital	\$0	\$25,546	\$345,000	\$109,000	-68.41%
<b>Total Expenses</b>	<b>\$129,844</b>	<b>\$246,182</b>	<b>\$625,690</b>	<b>\$386,260</b>	<b>-38.27%</b>

**PLANNING AND ZONING DEPARTMENT**



**Personnel Table**

<b>Personnel</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Planning Director	1	1	1	1
Associate Planner	1	1	1	1
Comm. Dev. Clerk II	1	1	1	1
Comm. Dev. Clerk I	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**Vision**

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

**Description**

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

<b>PLANNING &amp; ECONOMIC DEV.</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>	<b>2019-2020 Budget</b>	<b>Percent Variance</b>
Personnel	\$306,686	\$317,919	\$307,005	\$313,415	2.09%
Operations	\$11,091	\$13,906	\$24,470	\$81,970	234.98%
Capital	\$0	\$22,115	\$0	\$12,000	0.00%
<b>Total Expenses</b>	<b>\$317,777</b>	<b>\$353,941</b>	<b>\$331,475</b>	<b>\$407,385</b>	<b>22.90%</b>

**Program Goal**

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

**Program Objective (services provided)**

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

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

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

**Performance Outcomes**

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

It is our goal that Land Use Application reviews are conducted within a 7-working day turnaround time. Applicants should be notified of incomplete information and/or corrections within the 7-day time frame.

**Program Trends, Needs and Performance**

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

**Sustainability Efforts**

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

**PROTECTIVE INSPECTIONS (BUILDING) DEPARTMENT****Personnel Table**

<b>Personnel</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Chief Building Official	1	1	1	1
Building Inspector	1	1	1	1
Bldg Insp/ Code Enfor.	0	0	0	0
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

The City Council approved hiring a full-time Building Inspector/Code Enforcement Officer for the 2017 FY. This position has been difficult to fill and has remained vacant and is not expected to be filled in the 2020 FY.

**Vision**

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

**Description**

The Protective Inspections Department, also called the Building Department, performs routine inspections to ensure all building activities are done in compliance with codes adopted by Lindon City and in conformance with all other applicable ordinances and zoning requirements. This department issues building permits, maintains records and provides reports regarding building activities. The code enforcement officer works with residents and businesses in Lindon to improve safety, quality of life and pride in the community through compliance to Lindon City Code. The table below shows personnel, operations, and capital expenditures for the Protective Inspections Department.

**Program Goal**

To provide building, plumbing, and electrical inspections within acceptable time frames established by the development community for construction regulated by the State-adopted specialty codes, thereby assisting in keeping construction projects proceeding with a minimum of delays due to required inspections. To provide high quality, accurate inspections to afford users and occupants of buildings and structures with safe and hazard-free use. To provide resources to maintain inspection levels that promote quality and accurate inspections, thereby ensuring safer buildings and structures. (*Council Goal #2: Use City resources efficiently to ensure long-term financial stability; #4: Provide responsive, cost effective services to the community; #5: Assure a safe and healthy community; #7: Provide and support a highly-qualified and motivated City work force*).

**Program Objective (services provided)**

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

**Performance Outcomes**

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

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

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

**Program Trends, Needs and Performance**

In the years prior to fiscal year 2006-2007, construction inspection activity was consistently at a high level; however, beginning with fiscal year 2006-2007, small declines in development were experienced with a sharp decline in fiscal year 2008-2009 as the full brunt of the housing slump hit Utah. These declines caused adjustments

(reductions) to inspection staffing in November of 2008 that kept the City from filling a vacant position when a building inspector retired. The City has seen an increase in building permits beginning early 2013 and a new position for a Building Inspector/Code Enforcement Officer was approved in the 2017 FY. This position has been difficult to fill and has remained vacant and is not expected to be filled in the 2020 FY.

### Sustainability Efforts

The department is working to receive and review building plans digitally rather than receiving and storing the large paper plans. Also, the department is scanning closed files in order to store them digitally and clear room in the City archives.

PROTECTIVE INSPECTIONS	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$244,833	\$244,828	\$248,400	\$249,745	0.54%
Operations	\$24,498	\$22,849	\$35,700	\$42,200	18.21%
Capital	\$0	\$25,546	\$27,430	\$12,000	-56.25%
<b>Total Expenses</b>	<b>\$269,331</b>	<b>\$293,223</b>	<b>\$311,530</b>	<b>\$303,945</b>	<b>-2.43%</b>

### Program Goal

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

### Program Objective (services provided)

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

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

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

<b>Workload Measures</b>	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20*</u></b>
Residential Permits Issued				
# of New Residential Permits	27	82	97	90
Other Residential	177	175	143	150
Commercial Permits Issued				
New Commercial Permits	7	8	13	10
Other Commercial	46	40	53	50
Total Building Permits Issued	257	305	306	300
Total Inspections	2,211	2,385	3,000	3,000

\*figures are estimates or goals

### **Performance Outcomes**

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

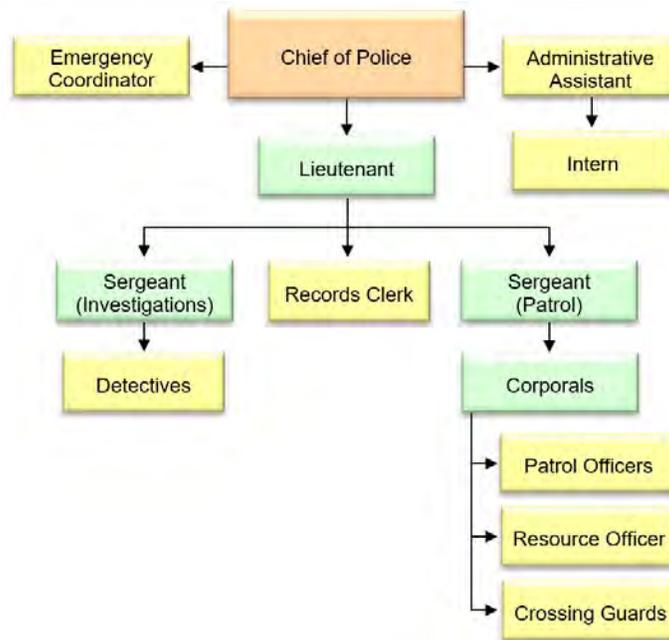
### **Program Trends, Needs and Performance**

The nation's housing market slump hit Utah in fiscal year 2008-2009 with new single-family home permit activity in the City dropping significantly. Economic forecasts for the housing market in fiscal year 2019-2020 are optimistically suggesting that current growth will continue. Considering this, an estimate of 90 new home permits is anticipated for fiscal year 2019-2020.

### **Sustainability Efforts**

The Protective Inspections (Building) Department shares a full time secretary and a part time clerk typist with the Planning and Zoning Department. They help with customer building permits, customer service, and general office duties.

**PUBLIC SAFETY**



**Personnel Table**

Personnel	2016-17	2017-18	2018-19	2019-20
Chief of Police	1	1	1	1
Lieutenant	0	0	0	1
Sergeants	2	2	2	2
Corporals	2	2	2	2
Detectives	2	2	2	2
Officers	8	8	8	7
Clerks	2	2	2	2
Crossing Guards	3	3	3	3
<b>Total</b>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>

**Vision**

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

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

### Lindon City Police Department Core Values

## P.R.I.D.E.

### Professionalism

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

### Respect

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

### Integrity

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

### Duty

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

### Excellence

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

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

## Description

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

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

### Traffic School

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

### Youth Court

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

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

“Night Out Against Crime”

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

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

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

“9/11 Drill Down for Safety”

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

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

POLICE AND ANIMAL CONTROL	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$1,921,931	\$1,985,722	\$2,158,800	\$2,093,100	-3.04%
Operations	\$768,612	\$482,893	\$793,415	\$558,431	-29.62%
Capital	\$528,744	\$95,171	\$550,000	\$82,000	-85.09%
<b>Total Expenses</b>	<b>\$3,219,287</b>	<b>\$2,563,786</b>	<b>\$3,502,215</b>	<b>\$2,733,531</b>	<b>-21.95%</b>

### Program Goal

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

### Program Objectives (services provided)

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

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

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

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

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

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

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

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

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

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

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

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

Monitor and review all department projects.

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

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

Closely review and respond to all correspondence received, utilizing feedback from citizens to compliment, improve and/or enhance police services.

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

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

International events resulting in elevated national alerts and/or acts of terrorism will continue to have an impact on policing at all levels. The Police Department will continue

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

<b>Workload Measures</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20*</b>
Total training hours given	1,968	1,599	1,283	1,500
Case numbers issued	5,289	5,783	5,551	5,500
Calls received	5,579	7,818	7,494	7,500
Total traffic citations issued	1,311	993	690	700
Alarm permits processed	14	7	6	5
Total traffic stops	2,553	2,197	2,417	2,400
DUI arrests	32	26	26	30
Total number of accidents	363	334	353	350
Youth Court Attendees	25	26	37	30

\*figures are estimates or goals

### Performance Outcomes

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

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

### Program Trends, Needs and Performance

The Police Department will continue to process and issue residential burglar alarm permits. Permit forms provide details as to the business/residence for customer service and officer safety purposes. The department remains committed to reducing the volume of false alarms, and staff continues to provide customers with personalized assistance and educational materials to reduce false alarm occurrences. The department will continue to review the effectiveness of the alarm ordinance in 2019-2020 to ensure police resources are maximized to their fullest extent.

**Program Goal**

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

**Program Objectives (services provided)**

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

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

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

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

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

**Performance Outcomes**

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

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

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

### **Program Goal**

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

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

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

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

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

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

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

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

Disseminate information to the community via meetings, training session, and public appearances on the philosophy and strategies of community-based policing and

problem solving and how it defines the roles of both the police and citizens in community safety. (*Council Goal #1: Preserve and enhance our sense of community*).

### **Performance Outcomes**

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

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

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

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

### **Program Goal**

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

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

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

The Police Department develops and selects enforcement areas with the use of statistical analysis and community input. The criteria for selecting areas to patrol

include: history of excessive speeding, risk for accidents, history of citizen complaints, special circumstances like construction zones, and use by emergency vehicles.

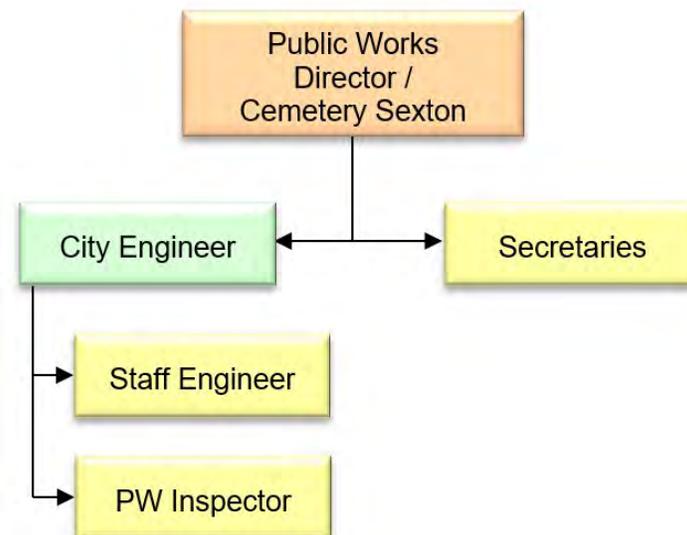
### Performance Outcomes

July 1, 2019 will begin the twelfth year of Lindon City's police department. Before that time, the City contracted with Pleasant Grove City for law enforcement. Since the inception of the police department, the residents have slowed down and know that speeding will not be tolerated, especially in school zones. In addition, traffic citations have reduced in frequency. Lindon City police officers are more concerned with educating the residents – and will issue citations at their own discretion.

### Program Trends, Needs and Performance

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

### PUBLIC WORKS ADMINISTRATION



**Personnel Table**

<b>Personnel</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
PW Director & Sexton	1	1	1	1
City Engineer	0	1	1	1
Staff Engineer	0	0	0	1
PW Inspector	2	2	2	2
Secretaries	2	2	2	2
<b>Total</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>7</b>

**Vision**

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

**Description**

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

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

<b>PUBLIC WORKS ADMINISTRATION</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>	<b>2019-2020 Budget</b>	<b>Percent Variance</b>
Personnel	\$325,903	\$542,320	\$570,860	\$637,210	11.62%
Operations	\$21,672	\$18,326	\$27,390	\$42,260	54.29%
Capital	\$0	\$25,546	\$0	\$97,000	0.00%
<b>Total Expenses</b>	<b>\$347,574</b>	<b>\$586,192</b>	<b>\$598,250</b>	<b>\$776,470</b>	<b>29.79%</b>

**Program Goal**

Deliver high quality services that preserve and enhance the value of the City's facilities and infrastructure. Maintain a standard of service delivery that is consistently superior and fully responsive to a request or a need for service. Provide services efficiently at the least possible cost.

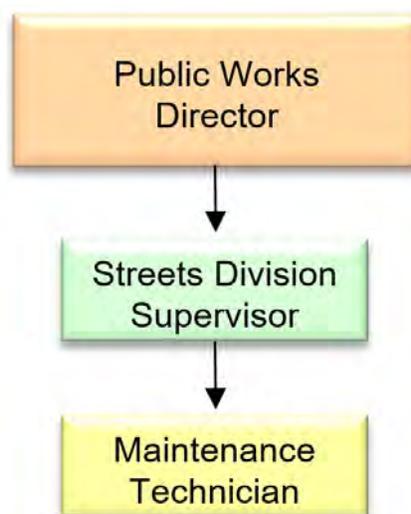
**Program Objective (services provided)**

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

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

**Performance Outcomes**

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

**STREETS DIVISION**

**Personnel Table**

Personnel	2016-17	2017-18	2018-19	2019-20
Streets Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Vision**

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

**Description**

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

STREETS	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$203,304	\$203,270	\$204,855	\$206,600	0.85%
Operations	\$193,957	\$175,558	\$208,380	\$211,480	1.49%
Capital	\$180,759	\$0	\$10,000	\$32,000	220.00%
<b>Total Expenses</b>	<b>\$578,020</b>	<b>\$378,828</b>	<b>\$423,235</b>	<b>\$450,080</b>	<b>6.34%</b>

**Program Goal**

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

**Program Objective**

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

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

### Performance Outcomes

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

### Program Trends, Needs and Performance

The City is maintaining an annual allocation of \$10,000 for the installation of sidewalks and ADA ramps which allows easy access to residents. These expenditures represent a mere fraction of the road work necessary within the City in order to have and maintain high quality roads. This is a common problem throughout Utah. State and local officials throughout the state are all looking for additional funding sources to help with road repairs.

### Program Goal

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

<u>Performance Measures</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19*</u>	<u>2019-20*</u>
# of street signs requiring annual maintenance	595	598	600	600
# of regulatory signs requiring annual maintenance	321	327	330	330

\*figures are estimates or goals

### Performance Outcomes

Maintain a accurate and visible inventory of street signs.

### Programs Trends, Needs and Performance

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

**PARKS DIVISION**



**Personnel Table**

<b>Personnel</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Parks and Rec. Director	1	1	1	1
Parks Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
Seasonal Help	2	2	2	2
<b>Total</b>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>

**Vision**

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

**Description**

The Parks Division is responsible for 114 acres of park land, trails and other landscapes. City Center, Pioneer, Creekside, Pheasant Brook, Hollow, and Meadow Parks have restrooms, playground facilities and at least one pavilion. The City Center Park also features baseball fields and a horse arena and is the home of the Veteran’s Memorial Hall. Pioneer Park also has a soccer field, a walking path and a historic replica of the Harris Pioneer home. Hollow Park also has pickleball courts. Lindon View Trailhead Park has restrooms with an attached pavilion. The Parks Division oversees the grounds keeping, most of which is performed by a contractor.

PARKS	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$229,139	\$232,970	\$238,175	\$240,975	1.18%
Operations	\$199,326	\$227,376	\$265,025	\$305,300	15.20%
Capital	\$22,373	\$27,347	\$60,000	\$404,300	573.83%
<b>Total Expenses</b>	<b>\$450,838</b>	<b>\$487,693</b>	<b>\$563,200</b>	<b>\$950,575</b>	<b>68.78%</b>

### Program Goal

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

### Program Objectives

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

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

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

<u>Performance Measures</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20*</u>
Miles of trails	6	6	6	6
Acreage of irrigated parks	58	58	58	58
Number of playgrounds	8	8	8	8
Number of pavilions	9	9	10	10
Number of baseball/soccer fields	9	9	9	9

\*figures are estimates or goals

### Performance Outcomes

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

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

**Program Trends, Needs and Performance**

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

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

**CEMETERY DIVISION****Vision**

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

**Description**

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

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

CEMETERY	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$0	\$0	\$0	\$0	0.00%
Operations	\$13,610	\$12,912	\$16,850	\$16,850	0.00%
Capital	\$0	\$0	\$20,000	\$0	0.00%
<b>Total Expenses</b>	<b>\$13,610</b>	<b>\$12,912</b>	<b>\$36,850</b>	<b>\$16,850</b>	<b>-54.27%</b>

**Program Goal**

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

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

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

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

<u>Performance Measures</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20*</u>
Interments	36	25	39	30
Headstone repairs	3	0	0	0

\*figures are estimates or goals

**Performance Outcomes**

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

**Program Trends, Needs and Performance**

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

The following pages contain a detail of the General Fund budget alongside prior years' history.

## GENERAL FUNDS

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

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
Police Misc. Fees	6,829	6,903	8,800	8,800
Lindon Youth Court	600	690	720	720
LD Car Show Contrib to Police	5,720	9,100	9,000	-
Payment Convenience Fee	2,637	3,288	4,500	60,000
Misc Attorney Fees	-	-	-	-
Donations	1,320	-	-	-
Fixed Asset Disposal Gain/Loss	528,850	45,898	2,152,905	84,200
Misc. Park Revenue	1,060	1,404	1,200	1,200
Sundry Revenue	8,080	7,881	5,000	5,000
Lease Revenue	101,093	135,924	175,000	175,000
Maps and Publications	650	-	-	-
Funds from Financing Sources	521,780	81,344	550,000	82,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,248,791</b>	<b>516,784</b>	<b>3,234,500</b>	<b>744,295</b>
<b>CEMETERY</b>				
Sale of Burial Plots	37,250	36,910	50,000	40,000
Transfer Fees	-	40	-	-
Interment Fees	15,550	12,075	20,000	16,000
Headstone Inspection Fee	-	-	1,600	2,000
<b>TOTAL CEMETERY</b>	<b>52,800</b>	<b>49,025</b>	<b>71,600</b>	<b>58,000</b>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Admin Costs from RDA	26,740	26,740	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	207,856
PW Admin Dept cost share-Water	86,894	146,548	149,563	194,118
Joint Capital Exp from Water	54,000	-	-	-
Admin Costs from Sewer	216,860	223,768	174,240	131,789
PW Admin Dept cost share-Sewer	86,894	146,548	149,563	194,118
Joint Capital Exp from Sewer	18,000	-	-	-
Admin Costs frm Solid Waste Fd	16,000	16,240	17,940	20,400
Admin Costs from Storm Drain	87,776	108,528	100,100	82,400
PW Admin Dept cost share-Storm	86,894	146,548	149,563	194,118
Admin Costs from Telecomm Fd	2,500	2,700	2,700	2,700
Use of Fund Balance	-	-	73,082	-
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>1,010,172</b>	<b>1,084,407</b>	<b>1,120,473</b>	<b>1,068,797</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>11,230,366</b>	<b>11,161,063</b>	<b>14,744,374</b>	<b>11,781,721</b>
<b>GENERAL FUND EXPENDITURES</b>				
<b>DEPT: LEGISLATIVE</b>				
<b>PERSONNEL</b>				
Salaries & Wages	51,997	52,746	53,000	54,200
Planning Commission Allowance	9,250	8,700	9,200	9,600
Benefits - FICA	4,685	4,701	4,800	4,900
Benefits - Workers Comp.	961	1,155	1,150	1,200
<b>TOTAL PERSONNEL</b>	<b>66,894</b>	<b>67,302</b>	<b>68,150</b>	<b>69,900</b>
<b>OPERATIONS</b>				
Travel & Training	2,945	2,600	6,000	6,000
Miscellaneous Expense	2,830	4,649	2,500	2,500
Mountainland Assoc of Govt	4,521	4,508	4,510	4,510
Utah Lake Commission	3,100	3,100	3,200	3,200
Utah League of Cities & Towns	9,259	9,703	10,205	10,205
Chamber of Commerce	10,000	10,000	10,000	10,000
<b>TOTAL OPERATIONS</b>	<b>32,655</b>	<b>34,560</b>	<b>36,415</b>	<b>36,415</b>
<b>TOTAL LEGISLATIVE</b>	<b>99,549</b>	<b>101,862</b>	<b>104,565</b>	<b>106,315</b>

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
<b>DEPT: JUDICIAL</b>				
PERSONNEL				
Salaries & Wages	97,594	101,962	149,600	174,000
Salaries & Wages - Overtime	-	-	-	-
Benefits - FICA	7,749	7,800	11,700	13,350
Benefits - LTD	247	251	475	580
Benefits - Life	171	158	240	260
Benefits - Insurance Allowance	19,501	19,218	26,920	29,150
Benefits - Retirement	17,709	16,571	25,480	27,900
Benefits - Workers Comp.	119	133	800	1,400
<b>TOTAL PERSONNEL</b>	<b>143,090</b>	<b>146,093</b>	<b>215,215</b>	<b>246,640</b>
OPERATIONS				
Membership Dues & Subscriptions	347	-	600	600
Travel & Training	1,352	1,094	2,900	3,800
Office Supplies	2,449	3,002	4,750	2,750
Operating Supplies & Maint	-	778	1,400	1,000
Telephone	1,307	373	1,600	850
Gasoline	23	29	500	1,000
Professional & Tech Services	201,001	201,588	127,000	70,000
Insurance	2,044	1,834	2,000	2,200
Court Surcharges & Fees	165,242	186,929	215,000	220,000
Bailiff & Transport Services	6,844	10,496	9,600	9,600
Purchase of Equipment	900	-	4,600	2,500
<b>TOTAL OPERATIONS</b>	<b>381,509</b>	<b>406,123</b>	<b>369,950</b>	<b>314,300</b>
<b>TOTAL JUDICIAL</b>	<b>524,600</b>	<b>552,216</b>	<b>585,165</b>	<b>560,940</b>
<b>DEPT: ADMINISTRATION</b>				
PERSONNEL				
Salaries & Wages	438,231	458,577	486,100	501,650
Salaries & Wages - Overtime	-	240	-	-
Salaries - Temp Employees	-	680	2,000	2,000
Benefits - FICA	35,107	35,897	37,350	38,550
Benefits - LTD	2,486	2,367	2,450	2,350
Benefits - Life	973	898	1,000	1,000
Benefits - Insurance Allowance	81,449	81,878	95,800	88,500
Benefits - Retirement	92,795	93,014	98,500	101,600
Benefits - Workers Comp.	2,375	2,842	3,000	3,000
<b>TOTAL PERSONNEL</b>	<b>653,416</b>	<b>676,392</b>	<b>726,200</b>	<b>738,650</b>
OPERATIONS				
Membership Dues & Subscriptions	1,763	1,455	2,000	2,000
Public Notices	4,198	3,153	5,000	5,000
Clothing Allowance	-	-	-	700
Travel & Training	5,806	5,912	7,000	7,000
Tuition Reimbursement Program	-	4,000	6,000	6,000
Office Supplies	6,115	6,335	7,500	7,500
Operating Supplies & Maint	1,746	1,641	2,500	2,500
Miscellaneous Expense	-	260	300	500
Telephone	4,178	1,776	2,500	2,500
Gasoline	687	956	1,600	1,800
Employee Recognition	2,467	2,577	2,500	2,500
Professional & Tech Services	102,238	102,969	211,250	120,000
Merchant Fees	51,524	59,778	75,000	80,000
Bad Debt Expense	-	-	-	-
Insurance & Surety Bond	4,492	1,834	2,000	2,200
Insurance - Treasury Bond	1,377	1,415	-	-
Other Services	-	-	-	-
Purchase of Equipment	1,242	2,022	4,100	3,000
<b>TOTAL OPERATIONS</b>	<b>187,832</b>	<b>196,083</b>	<b>329,250</b>	<b>243,200</b>

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
<b>CAPITAL OUTLAY</b>				
Purchase of Capital Asset	-	-	7,400	-
TOTAL CAPITAL OUTLAY	-	-	7,400	-
<b>TOTAL ADMINISTRATION</b>	<b>841,249</b>	<b>872,476</b>	<b>1,062,850</b>	<b>981,850</b>
<b>DEPT: LEGAL SERVICES</b>				
<b>PERSONNEL</b>				
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
<b>OPERATIONS</b>				
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	36,800	10,000
Claims Settlement Contingencies	8,118	6,532	10,000	10,000
Purchase of Equipment	-	-	2,000	500
TOTAL OPERATIONS	69,828	100,653	52,135	24,150
<b>TOTAL LEGAL SERVICES</b>	<b>69,828</b>	<b>100,653</b>	<b>120,915</b>	<b>130,975</b>
<b>DEPT: ENGINEERING</b>				
Professional & Tech Services	207,660	147,237	150,000	150,000
<b>TOTAL ENGINEERING</b>	<b>207,660</b>	<b>147,237</b>	<b>150,000</b>	<b>150,000</b>
<b>DEPT: ELECTIONS</b>				
Election Judges	-	74	-	3,000
Special Department Supplies	-	-	-	-
Other Services	433	8,402	100	22,000
<b>TOTAL ELECTIONS</b>	<b>433</b>	<b>8,476</b>	<b>100</b>	<b>25,000</b>
<b>DEPT: GOVERNMENT BUILDINGS</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	39,213	54,500	58,800
Benefits - FICA	-	3,376	3,750	4,500
Benefits - LTD	-	246	250	260
Benefits - Life	-	145	160	120
Benefits - Insurance Allowance	-	22,440	20,200	19,450
Benefits - Retirement	-	2,592	4,700	5,080
Benefits - Workers Comp.	1	828	920	1,000
TOTAL PERSONNEL	1	68,840	84,480	89,210
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	-	-	750	1,000
Uniform Expense	-	-	150	250
Travel & Training	-	-	500	1,000
Office Supplies	-	-	-	-
Operating Supplies & Maint	11,318	17,386	20,000	22,000
Miscellaneous Expense	13,691	11,223	18,000	15,000
Utilities	39,593	50,336	50,000	50,000
Telephone	15,311	155	600	400
Gasoline	-	353	1,200	1,200

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
Professional & Tech Services	17,816	23,447	25,000	25,000
Insurance	6,717	8,947	9,010	9,700
Other Services	25,397	38,865	63,000	50,000
Purchase of Equipment	-	1,085	8,000	12,500
<b>TOTAL OPERATIONS</b>	<b>129,843</b>	<b>151,796</b>	<b>196,210</b>	<b>188,050</b>
<b>CAPITAL OUTLAY</b>				
Building Improvements	-	-	345,000	109,000
Purchase of Capital Asset	-	25,546	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>25,546</b>	<b>345,000</b>	<b>109,000</b>
<b>TOTAL GOVERNMENT BUILDINGS</b>	<b>129,844</b>	<b>246,182</b>	<b>625,690</b>	<b>386,260</b>
<b>DEPT: POLICE SERVICES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	1,110,764	1,129,117	1,180,000	1,138,000
Salaries & Wages, X-ing Guard	18,652	18,643	24,000	24,000
Salaries & Wages - Overtime	40,064	76,383	110,000	75,000
Salaries - Temp Employees	-	965	15,000	25,000
Benefits - FICA	96,987	98,093	101,700	96,600
Benefits - LTD	6,284	6,205	6,300	5,550
Benefits - Life	2,867	2,655	2,800	2,450
Benefits - Insurance Allowance	259,593	253,817	274,000	304,500
Benefits - Retirement	364,955	375,645	423,000	400,000
Benefits - Workers Comp.	21,765	24,201	22,000	22,000
<b>TOTAL PERSONNEL</b>	<b>1,921,931</b>	<b>1,985,722</b>	<b>2,158,800</b>	<b>2,093,100</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	7,238	1,238	4,500	4,500
Uniform Expense	9,877	10,884	27,200	13,000
Travel & Training	9,737	9,379	11,000	11,000
Office Supplies	5,825	4,623	5,000	5,000
Operating Supplies & Maint	18,705	10,189	20,000	20,000
Telephone	16,153	20,776	17,000	17,000
Gasoline	29,982	30,932	33,000	36,000
Professional & Tech Services	40,079	36,851	46,800	47,000
Dispatch, Orem City	116,203	117,935	120,446	120,446
K9 Supplies and Services	883	869	-	-
Special Department Supplies	750	7,324	8,000	8,000
Insurance	9,125	4,963	3,500	4,200
Equipment Rental	-	600	15,000	26,300
Vehicle Lease	286,344	45,898	310,155	84,200
Other Services	-	-	750	750
Risk Management	163	-	1,000	1,000
Emergency Preparedness	3,033	5,866	10,500	1,500
Miscellaneous Exp.-Petty Cash	1,503	2,141	3,000	3,000
Youth Court Expenses	36	168	500	500
Nova/RAD Expense	1,263	1,395	1,800	1,800
Use of USAAV Funds	8,528	10,878	11,158	11,500
Public Outreach	-	1,398	2,500	2,500
Purchase of Equipment	49,796	20,189	25,000	23,000
Vehicle Lease Principal	127,584	109,692	87,850	76,200
Vehicle Lease Interest	1,492	10,586	2,856	15,135
<b>TOTAL OPERATIONS</b>	<b>744,297</b>	<b>464,775</b>	<b>768,515</b>	<b>533,531</b>
<b>CAPITAL OUTLAY</b>				
Purchase of Capital Asset	6,964	13,741	-	-
Vehicles	521,780	81,430	550,000	82,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>528,744</b>	<b>95,171</b>	<b>550,000</b>	<b>82,000</b>
<b>TOTAL POLICE SERVICES</b>	<b>3,194,972</b>	<b>2,545,668</b>	<b>3,477,315</b>	<b>2,708,631</b>

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
<b>DEPT: FIRE PROTECTION SERVICES</b>				
Operating Supplies & Maint	5,227	-	-	-
Telephone	228	519	600	600
Orem Fire/EMS	1,322,118	1,361,746	1,387,716	1,387,716
Dispatch	116,203	117,935	120,446	120,446
Weed Abatement	-	-	-	-
<b>TOTAL FIRE PROTECTION SERVICES</b>	<b>1,443,776</b>	<b>1,480,200</b>	<b>1,508,762</b>	<b>1,508,762</b>
<b>DEPT: PROTECTIVE INSPECTIONS</b>				
<b>PERSONNEL</b>				
Salaries & Wages	158,476	162,114	164,500	168,000
Salaries & Wages - Overtime	-	-	-	-
Benefits - FICA	12,590	12,564	12,600	12,875
Benefits - LTD	920	866	950	820
Benefits - Life	342	316	350	350
Benefits - Insurance Allowance	35,559	32,416	33,000	29,100
Benefits - Retirement	34,363	33,466	34,000	35,500
Benefits - Workers Comp.	2,582	3,085	3,000	3,100
<b>TOTAL PERSONNEL</b>	<b>244,833</b>	<b>244,828</b>	<b>248,400</b>	<b>249,745</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	455	837	700	700
Uniform Expense	-	-	300	600
Travel & Training	2,947	3,025	3,000	3,000
Office Supplies	2,846	1,813	4,000	4,000
Operating Supplies & Maint	3,196	3,565	4,000	4,000
Telephone	2,212	965	2,500	2,500
Gasoline	2,281	2,655	4,000	4,000
Professional & Tech Services	5,698	7,455	14,000	20,000
Insurance	2,851	1,990	2,200	2,400
Purchase of Equipment	2,011	544	1,000	1,000
<b>TOTAL OPERATIONS</b>	<b>24,498</b>	<b>22,849</b>	<b>35,700</b>	<b>42,200</b>
<b>CAPITAL OUTLAY</b>				
Purchase of Capital Asset	-	25,546	27,430	12,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>25,546</b>	<b>27,430</b>	<b>12,000</b>
<b>TOTAL PROTECTIVE INSPECTIONS</b>	<b>269,331</b>	<b>293,223</b>	<b>311,530</b>	<b>303,945</b>
<b>DEPT: ANIMAL CONTROL SERVICES</b>				
Operating Supplies & Maint	502	26	1,000	1,000
Special Dept Supplies	-	-	250	250
North Ut County Animal Shelter	22,958	16,887	23,000	23,000
NUC Shelter-remit license fees	855	1,205	650	650
<b>TOTAL ANIMAL CONTROL SERVICES</b>	<b>24,315</b>	<b>18,118</b>	<b>24,900</b>	<b>24,900</b>
<b>DEPT: STREETS</b>				
<b>PERSONNEL</b>				
Salaries & Wages	123,811	127,787	134,820	137,500
Salaries & Wages - Overtime	-	171	235	-
Salaries - Temp Employees	2,747	136	4,000	4,000
Benefits - FICA	10,066	9,838	10,650	10,825
Benefits - LTD	744	710	750	675
Benefits - Life	342	316	350	300
Benefits - Insurance Allowance	35,609	33,553	22,000	20,600
Benefits - Retirement	27,470	27,473	28,600	29,150
Benefits - Workers Comp.	2,515	3,285	3,450	3,550
<b>TOTAL PERSONNEL</b>	<b>203,304</b>	<b>203,270</b>	<b>204,855</b>	<b>206,600</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	-	140	100	100
Uniform Expense	300	387	380	380

## GENERAL FUNDS

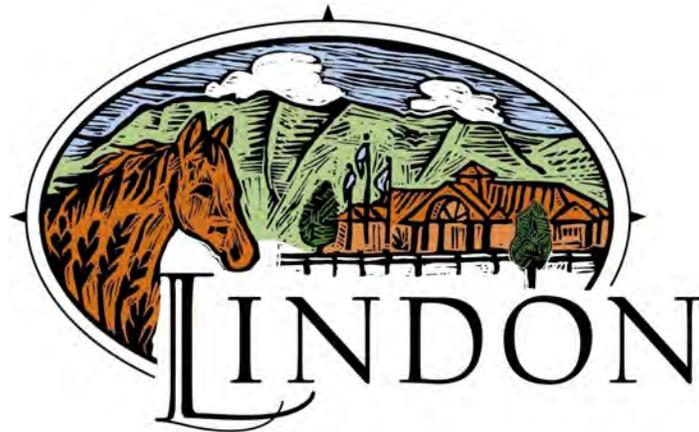
GENERAL FUND	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
Travel & Training	2,149	(340)	2,100	1,000
Office Supplies	929	813	1,000	1,000
Operating Supplies & Maint	23,173	18,757	16,000	18,000
Miscellaneous Exp	9,244	40	200	200
Utilities	13,500	18,036	2,000	2,000
Telephone	2,936	943	1,000	1,000
Gasoline	6,952	7,654	8,000	8,000
Professional & Tech Services	29,618	47,009	30,000	30,000
Street-side Landscaping	45,244	44,845	68,000	70,000
Materials Testing	-	-	2,000	2,000
Traffic Study	-	-	2,000	2,000
Special Snow Removal	29,000	8,358	34,000	34,000
Sidewalk Maintenance	14,220	7,699	15,000	15,000
Special Dept Supplies	5,599	4,216	6,000	6,000
Insurance	3,529	5,053	7,800	8,000
UTA Tax Payment	625	1,000	1,000	1,000
Equipment Rental	2,210	1,868	3,500	3,500
Other Services	2,521	5,778	6,000	6,000
Purchase of Equipment	2,209	3,303	2,300	2,300
TOTAL OPERATIONS	193,957	175,558	208,380	211,480
CAPITAL OUTLAY				
New Sidewalks	-	-	-	-
ADA Ramps	-	-	10,000	10,000
Purchase of Capital Asset	180,759	-	-	-
Traffic Calming Projects	-	-	-	22,000
TOTAL CAPITAL OUTLAY	180,759	-	10,000	32,000
<b>TOTAL STREETS</b>	<b>578,020</b>	<b>378,828</b>	<b>423,235</b>	<b>450,080</b>
<b>DEPT: PUBLIC WORKS ADMINISTRATION</b>				
PERSONNEL				
Salaries & Wages	213,881	356,122	352,500	405,500
Salaries & Wages - Overtime	-	-	6,570	-
Salaries - Temp Employees	-	-	-	7,500
Benefits - FICA	16,841	27,183	28,150	31,600
Benefits - LTD	1,084	1,799	1,950	2,000
Benefits - Life	513	684	790	860
Benefits - Insurance Allowance	46,257	80,165	100,800	97,150
Benefits - Retirement	44,008	69,894	73,500	85,600
Benefits - Workers Comp.	3,319	6,473	6,600	7,000
TOTAL PERSONNEL	325,903	542,320	570,860	637,210
OPERATIONS				
Membership Dues & Subscriptions	73	85	600	800
Uniform Expense	450	539	790	760
Travel & Training	1,379	1,733	5,500	8,000
Office Supplies	966	1,204	1,000	1,000
Operating Supplies & Maint	396	5,945	3,500	3,500
Miscellaneous Expense	178	66	200	200
Telephone/Cell Phone	2,064	1,905	2,300	3,000
Gasoline	1,213	2,253	4,000	4,000
Professional & Tech Services	1,363	903	5,000	5,000
Purchase of Equipment	13,590	3,695	4,500	16,000
TOTAL OPERATIONS	21,672	18,326	27,390	42,260
CAPITAL OUTLAY				
Purchase of Capital Asset	-	25,546	-	97,000
TOTAL CAPITAL OUTLAY	-	25,546	-	97,000
<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>	<b>347,574</b>	<b>586,192</b>	<b>598,250</b>	<b>776,470</b>

## APPROVED BUDGET GENERAL FUNDS

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

## GENERAL FUNDS

GENERAL FUND	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
<b>DEPT: PLANNING &amp; ECONOMIC DEVELOPMENT</b>				
<b>PERSONNEL</b>				
Salaries & Wages	192,335	203,083	206,000	211,700
Salaries & Wages - Overtime	-	-	-	-
Salaries - Interns & Temp Emp	964	735	3,200	3,200
Benefits - FICA	15,393	15,733	16,050	16,440
Benefits - LTD	1,053	1,041	975	950
Benefits - Life	513	474	480	425
Benefits - Insurance Allowance	55,024	54,173	41,300	37,600
Benefits - Retirement	39,055	39,847	36,000	40,100
Benefits - Workers Comp.	2,350	2,834	3,000	3,000
<b>TOTAL PERSONNEL</b>	<b>306,686</b>	<b>317,919</b>	<b>307,005</b>	<b>313,415</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	708	806	1,670	1,670
Uniform Expense	-	-	-	300
Travel & Training	772	2,303	4,000	4,000
Office Supplies	1,255	1,589	1,800	1,800
Operating Supplies & Maint	568	1,743	2,600	2,000
Telephone	1,979	895	2,900	2,900
Gasoline	411	441	400	400
Professional & Tech Services	511	3,517	2,500	60,800
Insurance	2,851	1,901	2,000	2,400
Master Plan	40	113	2,000	2,000
Miscellaneous Expense	76	41	400	400
Economic Development Expense	-	-	1,800	1,800
Purchase of Equipment	1,919	32	1,900	1,000
Historical Preservation Socy	-	525	500	500
<b>TOTAL OPERATIONS</b>	<b>11,091</b>	<b>13,906</b>	<b>24,470</b>	<b>81,970</b>
<b>CAPITAL OUTLAY</b>				
Purchase of Capital Asset	-	22,115	-	12,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>22,115</b>	<b>-</b>	<b>12,000</b>
<b>TOTAL PLANNING &amp; ECON. DEVELOPMENT</b>	<b>317,777</b>	<b>353,941</b>	<b>331,475</b>	<b>407,385</b>
<b>DEPT: TRANSFERS AND CONTRIBUTIONS</b>				
<b>TRANSFERS</b>				
Transfer to Road Fund	750,000	1,500,000	1,000,000	300,000
Trfr to Debt Svc-2005 Road Bnd	-	-	1,352,777	-
Trfr to Debt Svc - UTOPIA	427,697	436,251	444,976	453,876
Trfr to Debt Svc-Pub Sfty Bldg	199,506	198,724	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	548,550	552,900
Trfr to Recreation Fund	750,000	170,000	300,000	200,000
<b>TOTAL TRANSFERS</b>	<b>2,468,396</b>	<b>2,894,025</b>	<b>4,790,572</b>	<b>2,188,099</b>
<b>CONTRIBUTIONS</b>				
Education Grants	1,000	1,000	1,000	1,000
Contrib - Miss Pleasant Grove	-	2,000	2,000	2,000
Little Miss Lindon Sponsorship	4,738	5,736	6,000	6,000
Parade Float Sponsorship	3,852	3,883	4,000	4,000
Appropriate to Fund Balance, General Fund	224,964	54,878	-	75,684
<b>TOTAL CONTRIBUTIONS</b>	<b>234,554</b>	<b>67,497</b>	<b>13,000</b>	<b>88,684</b>
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>2,702,950</b>	<b>2,961,523</b>	<b>4,803,572</b>	<b>2,276,783</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>11,230,366</b>	<b>11,161,063</b>	<b>14,744,374</b>	<b>11,781,721</b>



## **Other Governmental Funds Section**

This section of the 2019-2020 Budget presents information on the Other Governmental Funds that Lindon City utilizes. Lindon City has two Special Revenue Funds, two Capital Projects Funds, and a Debt Service Fund.

Special Revenue Funds .....	120
Lindon's Special Revenue Funds are the Redevelopment Agency (RDA) Fund and the PARC Tax Fund. The RDA Fund is divided up into four project areas, or districts, that receive property tax increments: the State Street District, the West Side District, District 3, and the 700 N CDA. The PARC Tax Fund receives a 0.1% specialty sales tax.	
Capital Project Fund .....	124
Lindon City's Capital Project Funds are the Road Capital Improvement Projects (CIP) Fund and the Parks CIP Fund	
Debt Service Fund .....	126
The Debt Service Fund is used for the accumulation of resources for the payment of current debt liabilities for the General, Road, and Redevelopment Agency Funds.	

**SPECIAL REVENUE FUND**

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

**Redevelopment Agency (RDA) Fund**

Lindon City has four project areas, or districts, that receive or received property tax increments. We refer to these districts as the State Street District, the West Side District District 3, and 700 N CDA. The revenue is restricted to improvements within the corresponding district. The State Street District set aside funds for several years for road improvements which were completed in the 2016-2017 fiscal year. This district will again build reserves for future projects.

The West Side District ceased receiving tax increment in 2010 and the remaining fund balance for that district was appropriated to road projects in the 2015-2016 fiscal year. District 3 ceased receiving tax increment in 2016 and will be evaluating the roads in the district in order to prioritize how the remaining funds should be allocated.

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

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

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

## APPROVED BUDGET

### OTHER GOVERNMENTAL FUNDS

#### REDEVELOPMENT AGENCY FUND

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

#### WEST SIDE DISTRICT

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

#### DISTRICT #3

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

#### 700 NORTH CDA

<b>REVENUES</b>				
700N CDA - Interest Earnings	-	201	1,800	1,800
700N CDA - Tax Increment	-	72,958	95,195	100,000
700N CDA - Prior Yr Tax Incr	-	-	7,035	5,000
700N CDA - Use of Fund Balance	-	-	-	-
<b>TOTAL 700N CDA REVENUES</b>	<b>-</b>	<b>73,159</b>	<b>104,030</b>	<b>106,800</b>

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

**REDEVELOPMENT AGENCY FUND**

	<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Amended Budget</u>	<u>2019-2020 Budget</u>
<b>EXPENDITURES</b>				
Miscellaneous Expense	-	-	-	-
Professional & Tech Services	-	49,510	5,000	5,000
Insurance	-	-	-	-
Other Services	-	-	-	-
Other Improvements	-	-	-	-
Admin Costs to General Fund	-	-	10,214	14,700
Appropriate to Fund Balance	-	23,650	88,816	87,100
<b>TOTAL 700N CDA EXPENDITURES</b>	<u>-</u>	<u>73,159</u>	<u>104,030</u>	<u>106,800</u>

## APPROVED BUDGET

### OTHER GOVERNMENTAL FUNDS

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

**CAPITAL PROJECT FUNDS**

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

**Class C Roads Capital Improvement Program (CIP) Fund**

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

**Parks CIP Fund**

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

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

## APPROVED BUDGET

### OTHER GOVERNMENTAL FUNDS

#### CAPITAL IMPROVEMENT PROGRAM FUNDS

	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
<b>CIP 11 - CLASS C ROADS</b>				
<b>REVENUES</b>				
Road Fund Allotment	443,368	444,465	450,000	450,000
Road Impact Fees	60,975	65,711	181,415	60,000
Interest Earnings, Impact Fees	710	799	-	-
Interest Earnings PTIF Class C	2,504	8,958	25,000	10,000
Interest, US Bank, 700 N Bond	56	741	260	-
Miscellaneous	3,451	113,828	-	-
Transfer from General Fund	750,000	1,500,000	1,000,000	300,000
Transfer from RDA	-	200,000	-	-
Use of Fund Balance	-	-	127,325	664,000
<b>TOTAL ROAD FUND REVENUES</b>	<b><u>1,261,064</u></b>	<b><u>2,334,503</u></b>	<b><u>1,784,000</u></b>	<b><u>1,484,000</u></b>
<b>EXPENDITURES</b>				
<b>OPERATIONS</b>				
Operating Supplies & Maint	-	-	-	-
Street Lights Utilities	81,182	78,083	85,000	85,000
Professional & Tech Services	90,774	38,439	100,000	50,000
Street Lights	9,898	32,308	15,000	15,000
Street Striping	1,100	5,675	7,000	7,000
Crack Sealing	-	-	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	-	-
<b>TOTAL OPERATIONS</b>	<b><u>926,642</u></b>	<b><u>1,900,266</u></b>	<b><u>394,000</u></b>	<b><u>184,000</u></b>
<b>CAPITAL OUTLAY</b>				
Class C Capital Improvements	334,422	434,236	1,390,000	1,300,000
<b>TOTAL CAPITAL OUTLAY</b>	<b><u>334,422</u></b>	<b><u>434,236</u></b>	<b><u>1,390,000</u></b>	<b><u>1,300,000</u></b>
<b>TOTAL ROAD FUND EXPENDITURES</b>	<b><u>1,261,064</u></b>	<b><u>2,334,503</u></b>	<b><u>1,784,000</u></b>	<b><u>1,484,000</u></b>
<b>CIP 47 - PARKS PROJECTS</b>				
<b>REVENUES</b>				
City Wide Impact Fees	154,500	387,000	385,500	240,000
City Wide Interest Earned	7,073	12,508	28,000	20,000
Trfr from General Fund	-	-	5,593	-
Trfr from PARC Tax	5,000	-	5,000	11,000
Use of Fund Balance	108,586	-	-	34,200
<b>TOTAL PARKS CIP REVENUES</b>	<b><u>275,159</u></b>	<b><u>399,508</u></b>	<b><u>424,093</u></b>	<b><u>305,200</u></b>
<b>EXPENDITURES</b>				
<b>OPERATIONS</b>				
Professional & Tech Services	-	-	-	10,000
Trfr to General Fund	17,071	-	-	-
Trfr to Debt Service	10,000	10,000	10,000	10,000
Appropriate to Fund Bal	-	387,723	309,493	-
<b>TOTAL OPERATIONS</b>	<b><u>27,071</u></b>	<b><u>397,723</u></b>	<b><u>319,493</u></b>	<b><u>20,000</u></b>
<b>CAPITAL OUTLAY</b>				
Pioneer Park	-	-	13,000	1,800
Pheasant Brook Park	-	-	-	151,800
Meadow Park Fieldstone	31,562	-	-	1,000
Hollow Park	160,210	1,785	23,600	1,800
Anderson Farms Park	-	-	-	-
City Center Park	-	-	68,000	27,800
Lindon View Trailhead Park	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b><u>248,088</u></b>	<b><u>1,785</u></b>	<b><u>104,600</u></b>	<b><u>285,200</u></b>
<b>TOTAL PARKS CIP EXPENDITURES</b>	<b><u>275,159</u></b>	<b><u>399,508</u></b>	<b><u>424,093</u></b>	<b><u>305,200</u></b>

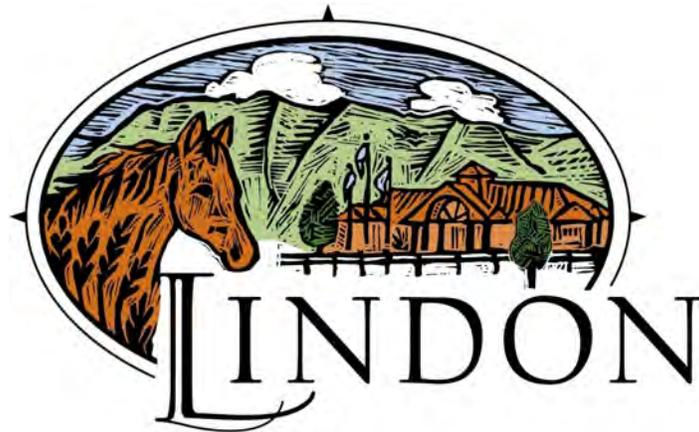
**APPROVED BUDGET**  
**OTHER GOVERNMENTAL FUNDS**

**DEBT SERVICE FUND**

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

**DEBT SERVICE FUND**

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



## **Enterprise Funds Section**

This section of the 2019-2020 Budget presents information regarding the Water, Sewer, Solid Waste Collection, Storm Water Drainage, Recreation and Telecommunication Funds.

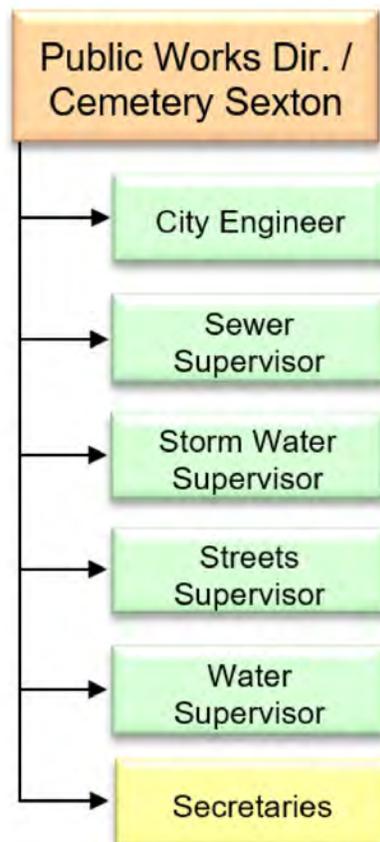
<p><b>Water Fund</b>..... 129</p> <p style="padding-left: 20px;">This information provides details on the Water Funds revenues and expenditures, as well as their expected goals and objectives they plan on accomplishing this year.</p>	129
<p><b>Sewer Fund</b> ..... 136</p> <p style="padding-left: 20px;">This section is in charge of the sewage collection system within the City, and the installation, maintenance and upgrades of its sewer lines.</p>	136
<p><b>Solid Waste Collection Fund</b> ..... 142</p> <p style="padding-left: 20px;">The Solid Waste Collection Fund is for the collection and payment of the fees associated with the garbage and recycling collection services.</p>	142
<p><b>Storm Water Drainage Fund</b>..... 143</p> <p style="padding-left: 20px;">This section provides details on the Storm Water Drainage System Fund and the utility fees paid by system users. It also discusses the impact fees paid by development.</p>	143
<p><b>Recreation Fund</b> ..... 149</p> <p style="padding-left: 20px;">The Recreation Fund accounts for the Aquatics Center, Community Center and recreation programs operated by Lindon City.</p>	149
<p><b>Telecommunication Fund</b> ..... 155</p> <p style="padding-left: 20px;">The Telecommunication Fund is for the collection and payment of the fees associated with Lindon customers accessing Utah Infrastructure Agency (UIA) fiber-optic lines.</p>	155

**ENTERPRISE FUNDS**

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

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

Below is an organizational chart showing the Public Works Department.



**WATER FUND**



**Personnel Table**

<b>Personnel</b>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Water Supervisor	1	1	1	1
Maintenance Technician	2	3	3	3
<b>Total</b>	<u>3</u>	<u>4</u>	<u>4</u>	<u>4</u>

The main revenue sources for the Water Fund are utility fees for the culinary and the secondary water systems paid by users of the systems and culinary water impact fees paid by development. This fund also handles the liability and debt service payments for the portion of the bonds issued in 2005 used to install water utility lines along 700 North; and in 1998 for water rights. The Water Fund is administered by the Water Division of the Public Works Department.

**Vision**

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

**Description**

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

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

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

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

WATER	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$282,820	\$290,910	\$358,325	\$292,010	-18.51%
Operations	\$1,296,911	\$1,166,785	\$1,381,892	\$1,310,838	-5.14%
Capital	\$487,657	\$365,686	\$465,000	\$1,022,000	119.78%
Add to Fund Balance	\$898,795	\$2,498,643	\$604,559	\$514,453	-14.90%
<b>Total Expenses</b>	<b>\$2,966,182</b>	<b>\$4,322,025</b>	<b>\$2,809,775</b>	<b>\$3,139,300</b>	<b>11.73%</b>

### Budget Highlights

Operational expenditures in the water fund will remain relatively static overall. The fund has allotted \$582,000 for piping a section of the North Union Canal, and \$440,000 for various system upgrades and replacements.

### Program Goal

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

### Program Objective (services provided)

- ▶ Coordinate meter reading and generate a timely bill to customers for water usage, water meter and water line service.
- ▶ Post payments of water charges to the appropriate customer account(s).
- ▶ Provide citizens with outstanding customer service for the following functions:
  - Information regarding their water account(s)

- Establishing and closing customer accounts
- Assistance with payment arrangements, delinquent charges, leak adjustments, scheduling turn-on and discontinuance of water services
- ▶ Update and maintain customer records.
- ▶ Implement City Code with respect to water service regulations.
- ▶ Perform prudent and timely collection practices to maintain a low delinquency and non-payment rate.
- ▶ Perform a monthly reconciliation between customer accounts and the general ledger.

<u>Workload Measures</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20*</u>
Average daily consumption (thousands of gallons)	1,108	1,280	1,208	1,200
Number of culinary water accounts	2,963	3,006	3,105	3,180

\*figures are estimates or goals

### Performance Outcomes

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

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

### Program Trends, Needs and Performance

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

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

Lindon City's utility bills consists of water base and usage charges monitored by a meter attached to the house, secondary water fees, sewer base and usage fees, garbage and recycling fees, and a storm water drainage fee. The City contracts with JUB Engineers

to evaluate the Water, Sewer, and Storm Drainage fees on a yearly basis, and recommend to the City Council increases as needed.

JUB Engineer's most recent utility rate study recommended implementing a 9% increase for the 2019-2020 fiscal year. There are two zones in the city that have increased rates in order to recover the cost to pump water uphill to those zones.

Recently Utah State Legislature mandated that cities install pressurized irrigation (secondary water) metering systems by 2030 in order to encourage water conservation. Lindon City engineers are evaluating the secondary water system and rates in order to devise an implementation plan. In the meantime, new development is required to install secondary water meters for new buildings in areas where secondary water is available.

### Sustainability Efforts

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

### Program Goal

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

### Program Objective (services provided)

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

<u>Workload Measures</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19*</u>	<u>2019-20*</u>
Water meter replacements	14	29	15	15
Water leak repairs	12	10	10	10
Total fire hydrants	802	820	825	825

\*figures are estimates or goals

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

**Performance Outcomes**

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

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

**Services and Trends**

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

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

## APPROVED BUDGET ENTERPRISE FUNDS

### WATER FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
<b>REVENUES</b>				
Interest Earnings	1,328	2,785	5,000	2,500
Culinary Water Impact Fees	65,446	149,136	192,300	120,000
Interest, PTIF Cul Impact Fees	3,757	7,370	12,000	12,000
Hydrant Meter & Water Usage	12,548	8,078	25,000	15,000
Metered Water User Fees	1,427,620	1,830,978	2,000,000	2,180,000
Secondary Water User Fees	398,286	402,947	410,000	418,200
Water Line Inspection Fee	1,125	3,895	7,000	5,000
Water Main Line Assessment	9,126	55,794	36,475	10,000
Meter Installation, Bldg Permt	15,850	38,910	60,400	30,000
Utility Application Fee	1,530	1,810	1,600	1,600
Utility Collection Fees	45,367	48,257	45,000	45,000
Secondary Water Share Rentals	-	-	-	-
Fee in Lieu of Water Stock	132,161	171,570	-	-
Federal Capital Grant Proceeds	-	-	-	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	-
Use of Impact Fees	-	-	-	-
Use of Fund Balance	-	-	-	-
<b>TOTAL WATER FUND REVENUES</b>	<b>2,966,182</b>	<b>4,322,025</b>	<b>2,809,775</b>	<b>3,139,300</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	175,627	182,585	240,000	181,700
Salaries & Wages - Overtime	4,512	5,839	11,740	-
Salaries - Temp Employees	292	136	4,000	4,000
Benefits - FICA	14,771	14,099	19,600	14,210
Benefits - LTD	886	939	1,000	900
Benefits - Life	461	501	635	400
Benefits - Insurance Allowance	40,757	35,910	36,000	49,500
Benefits - Retirement	34,047	36,582	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	3,550
<b>TOTAL PERSONNEL</b>	<b>282,820</b>	<b>290,910</b>	<b>358,325</b>	<b>292,010</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	888	1,110	1,200	1,200
Uniform Expense	450	762	745	760
Travel & Training	3,944	1,907	2,800	2,800
Office Supplies	19,653	21,399	20,000	20,000
Operating Supplies & Maint	78,046	82,772	75,000	80,000
Miscellaneous Expense	331	40	200	200
Utilities	227,672	222,960	250,000	250,000
Telephone	7,407	1,444	2,500	2,500
Gasoline	4,574	8,132	8,000	8,000
Professional & Tech Services	209,136	100,325	100,000	120,000
Services - Impact Fees	2,786	-	-	-
Bad Debt Expense	-	-	-	-
Special Dept Supplies	58,044	48,505	80,000	80,000
Insurance	8,069	11,853	13,110	14,000
Equipment Rental	2,072	3,831	3,000	3,000
Other Services	2,943	3,189	7,000	15,000
CUP/Alpine Reach Watr Carriage	7,216	-	12,000	12,000
Claims Settlement/Expense	-	-	-	-
CUP/Bonneville OM&R	27,612	38,191	41,500	42,000
Purchase of Equipment	1,216	465	5,000	5,000

## APPROVED BUDGET ENTERPRISE FUNDS

### WATER FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
CUWCD Power Loss Charge	-	-	5,000	5,000
Water Stock Assessment	118,805	89,057	105,000	105,000
Depreciation	356,615	392,808	-	-
CUP Water Principal	53,280	54,997	56,769	58,598
CUP Water Interest	88,409	86,669	85,635	83,806
700 N Water Bond Interest	4,077	3,717	4,484	-
700 N Water Bond Principal	10,448	10,831	88,286	-
400 N Cul. Water Bond Interest	263	-	-	-
400 N Cul Water Bond Principal	31,575	-	-	-
Close Out to Balance Sheet	(582,957)	(431,514)	-	-
Admin Costs to General Fund	249,444	266,787	265,100	207,856
P.W. Admin Costs to Gen. Fund	86,894	146,548	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	-	-	111,530	132,000
Appropriate to Fund Balance	898,795	2,498,643	493,029	382,453
<b>TOTAL OPERATIONS</b>	<b>2,195,705</b>	<b>3,665,428</b>	<b>1,986,450</b>	<b>1,825,290</b>
<b>CAPITAL OUTLAY</b>				
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	49,298	25,546	-	-
Well Reconstruction	85,515	54,178	50,000	50,000
North Union Canal Piping	-	-	70,000	582,000
Special Projects	352,844	285,962	345,000	390,000
Impact Fee Projects	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>487,657</b>	<b>365,686</b>	<b>465,000</b>	<b>1,022,000</b>
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>2,966,182</b>	<b>4,322,025</b>	<b>2,809,775</b>	<b>3,139,300</b>

**SEWER FUND**

The main revenue sources for the Sewer Fund are utility fees paid by system users and impact fees paid by development. Sewer usage is not metered. There are two different methods for estimating sewer usage. For customers with secondary water, their sewer usage is estimated to be the same as their metered culinary water usage. For customers who do not have secondary water, and therefore must use their culinary water to water their lawn, their sewer usage is estimated based on the average winter water usage (November - March). Lindon City contracts with Orem City and pipes sewage to their water reclamation facility. The Sewer Fund is administered by the Sewer Division of the Public Works Department.



**Personnel Table**

<b>Personnel</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Sewer Supervisor	1	1	1	1
Maintenance Technician	2	2	2	2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

There are not any personnel position changes in the 2019-2020 fiscal year.

**Vision**

Provide a wastewater collection system that functions reliably, that is routinely subject to preventative maintenance inspections and repairs and that satisfies all of the requirements of the Clean Water Act and City Municipal Code. Provide assistance and recommendations to residents and property owners that experience problems in private wastewater collection and piping systems.

**Description**

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

SEWER	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$217,823	\$231,623	\$254,915	\$256,950	0.80%
Operations	\$1,847,898	\$2,051,788	\$1,586,726	\$1,501,376	-5.38%
Capital	\$572,139	\$902,024	\$535,000	\$50,000	-90.65%
Add to Fund Balance	\$0	\$931,078	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$2,637,861</b>	<b>\$4,116,513</b>	<b>\$2,376,641</b>	<b>\$1,808,326</b>	<b>-23.91%</b>

**Budget Highlights**

Capital improvements will decrease in the 2019-2020 fiscal year by 91% (\$485,000) from the previous year. Last year, Lindon City worked with a developer to construct a new sewer lift station. This year the City will line sections of sewer pipe in order to decrease storm water infiltration into the lines.

**Program Goal**

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

**Program Objective (services provided)**

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

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

<b>Workload Measures</b>	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19*</u></b>	<b><u>2019-20*</u></b>
Number of sewer accounts	2,910	2,950	3,050	3,150
Sewer line miles inspected	5	4	5	5

\*figures are estimates or goals

### **Performance Outcomes**

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

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

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

### **Program Goal**

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

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

**SEWER INVENTORY SUMMARY**

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19*</u>	<u>2019-20*</u>
Miles of sewer lines	74.7	74.7	74.7	74.7
Number of manholes	1,490	1,490	1,490	1,490
Number of clean-outs	2,990	2,990	2,990	2,990

\*figures are estimates or goals

**Performance Measures**

<u>Program Objective/Measures</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Perform annual inspections and maintenance to ensure system reliability and to satisfy regulatory requirements.	Achieved	Achieved	Goal	Goal
Routine line cleaning: clean & remove debris from the sanitary sewer system every 3 years.	Achieved	Achieved	Goal	Goal
Non-routine line cleaning: lines that have recorded problems (roots, flat grade, under capacity) require more frequent cleaning	Achieved	Achieved	Goal	Goal

**Performance Outcomes**

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

**Programs Trends, Needs and Performance**

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

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

## ENTERPRISE FUNDS

## SEWER FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
<b>REVENUES</b>				
Sewer Charges	1,561,189	1,773,733	1,584,000	1,647,360
Interest Earnings	3,132	17,994	20,000	20,000
Sundry Revenue	154,037	67,583	-	-
Sewer Line Inspection Fee	1,175	3,895	9,000	9,000
Sewer Impact Fee	77,697	100,629	173,870	90,000
Interest PTIF Sewer Impact Fee	789	131	-	-
Sewer Assessment	8,717	53,655	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	-	-	537,606	21,966
<b>TOTAL SEWER FUND REVENUES</b>	<b>2,637,861</b>	<b>4,116,513</b>	<b>2,376,641</b>	<b>1,808,326</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	141,629	153,257	165,100	168,500
Salaries - Temp Employees	292	136	4,000	4,000
Benefits - FICA	11,440	11,968	13,000	13,200
Benefits - LTD	819	807	850	850
Benefits - Life	434	421	500	400
Benefits - Insurance Allowance	24,823	26,619	34,400	32,500
Benefits - Retirement	28,869	30,040	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	3,250
<b>TOTAL PERSONNEL</b>	<b>217,823</b>	<b>231,623</b>	<b>254,915</b>	<b>256,950</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	908	1,105	1,000	1,000
Uniform Expense	450	580	550	570
Travel & Training	1,708	1,412	3,200	3,200
Office Supplies	1,298	1,037	1,000	1,000
Operating Supplies & Maint	46,044	34,827	30,000	40,000
Miscellaneous Expense	-	99	200	200
Utilities	15,499	27,843	30,000	30,000
Telephone	2,608	894	1,500	1,500
Gasoline	5,033	5,940	8,000	8,000
Professional & Tech Services	219,781	124,713	75,000	75,000
Services - Impact Fees	3,404	-	-	-
Bad Debt Expense	-	-	-	-
Special Dept Supplies	1,742	10,167	-	-
Insurance	5,140	8,464	8,500	8,500
Orem City Sewage Collection	475,571	464,930	665,000	520,000
Equipment Rental	1,950	1,907	3,000	3,000
Other Services	4,644	3,971	7,000	61,000
Sewer Backup Claims	-	-	-	-
Purchase of Equipment	316	465	7,000	1,000
Depreciation	495,922	542,720	-	-
Orem Swr Plant Expansn Princpl	125,977	125,977	125,977	125,977
Geneva Rd Proj. Bond Principal	263,000	136,000	140,000	143,000
Geneva Rd Proj Bond Interest	59,600	56,275	52,875	49,375
2017 Sewer Bond Principal	-	-	68,000	70,000
2017 Sewer Bond Interest	-	18,949	35,121	33,147
Close Out to Balance Sheet	(945,917)	113,198	-	-
Admin Costs to General Fund	216,860	223,768	174,240	131,789
P.W. Admin Costs to Gen. Fund	86,894	146,548	149,563	194,118
Joint Capital Exp to Gen Fund	18,000	-	-	-

**SEWER FUND**

	<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Amended Budget</u>	<u>2019-2020 Budget</u>
Appropriate to Impact Fee Bal	-	-	-	-
Appropriate to Fund Balance	741,469	931,078	-	-
TOTAL OPERATIONS	<u>1,847,898</u>	<u>2,982,867</u>	<u>1,586,726</u>	<u>1,501,376</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	430,365	-	50,000	-
Special Projects	141,774	902,024	480,000	-
TOTAL CAPITAL OUTLAY	<u>572,139</u>	<u>902,024</u>	<u>535,000</u>	<u>50,000</u>
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b><u>2,637,861</u></b>	<b><u>4,116,513</u></b>	<b><u>2,376,641</u></b>	<b><u>1,808,326</u></b>

**SOLID WASTE COLLECTION FUND**

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

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

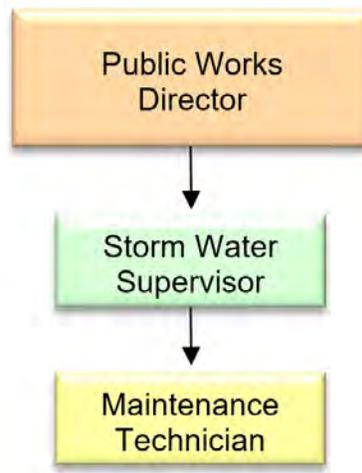
In 2009-2010, the City started paying the North Point Solid Waste Service District (NPSWSD) directly. This means that the City receives two separate bills for solid waste collection services. The City receives one from Republic Services for their collections services, and one from NPSWSD for the dumping of the waste.

**SOLID WASTE COLLECTION FUND**

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

**STORM WATER DRAINAGE SYSTEM FUND**

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



**Personnel Table**

<b>Personnel</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Storm Water Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
<b>Total</b>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

There are not any personnel position changes in the 2019-2020 fiscal year.

**Vision**

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

**Description**

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

The City contracts with JUB Engineers to conduct a utility rate studies to determine and recommend the annual utility rate for storm water. The JUB Engineers recommended increasing the rate 13% for the 2019-2020 fiscal year.

STORM WATER DRAINAGE	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$181,818	\$183,501	\$189,370	\$190,375	0.53%
Operations	\$493,410	\$697,551	\$710,398	\$399,578	-43.75%
Capital	\$296,256	\$51,581	\$25,000	\$165,000	560.00%
Add to Fund Balance	\$427,138	\$460,893	\$188,683	\$380,248	101.53%
<b>Total Expenses</b>	<b>\$1,398,621</b>	<b>\$1,393,525</b>	<b>\$1,113,450</b>	<b>\$1,135,200</b>	<b>1.95%</b>

**Program Goal**

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

**Program Objective (services provided)**

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

<u>Performance Measures</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20*</u>
Number of storm water accounts	2,963	3,008	3,109	3,200
Storm water mainline miles	47	47.4	47.4	48

\*figures are estimates or goals

### Performance Outcomes

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

### Program Trends, Needs and Performance

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

### Sustainability Efforts

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

### Program Goal

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

<u>Performance Measurers</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19*</u>	<u>2019-20*</u>
Street sweeping hours	199	270	250	250
Street sweeping miles	161	199	190	190
Fall leaf bags picked up	4,464	8,930	1,000	1,000
Manhole cleaning	30	64	50	50

\*figures are estimates or goals

**Performance Outcomes**

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

**Program Trends, Needs and Performance**

The Storm Water fund is still recovering from several years of expenditures exceeding revenues. The JUB Engineers are conducting an impact fee study to evaluate impact fees, which have remained at the same level since inception in 1997.

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

## APPROVED BUDGET ENTERPRISE FUNDS

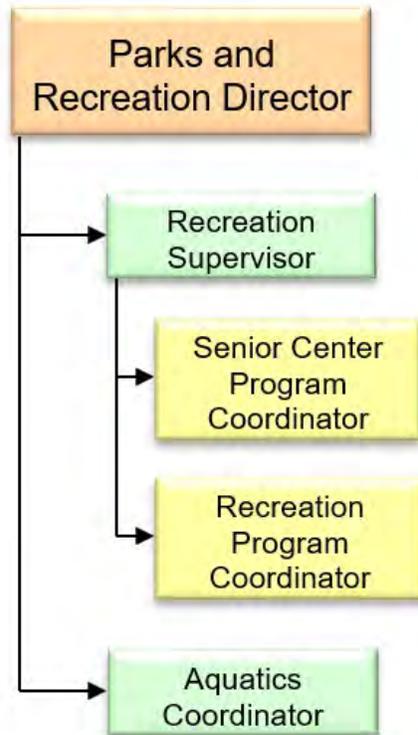
### STORM WATER DRAINAGE SYSTEM FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
<b>REVENUES</b>				
Storm Water Utility	686,372	799,344	911,500	1,030,000
Storm Water Impact Fee	49,476	124,858	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	-	-	-	-
<b>TOTAL STORM WATER REVENUES</b>	<b><u>1,398,621</u></b>	<b><u>1,393,525</u></b>	<b><u>1,113,450</u></b>	<b><u>1,135,200</u></b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	114,273	121,330	118,000	120,600
Salaries & Wages - Overtime	-	638	240	-
Salaries - Temp Employees	292	554	7,260	6,000
Benefits - FICA	9,081	9,327	9,600	9,700
Benefits - LTD	665	595	670	600
Benefits - Life	342	316	350	275
Benefits - Insurance Allowance	25,751	25,218	26,200	25,500
Benefits - Retirement	23,697	24,327	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	2,350
<b>TOTAL PERSONNEL</b>	<b><u>181,818</u></b>	<b><u>183,501</u></b>	<b><u>189,370</u></b>	<b><u>190,375</u></b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	1,629	1,660	2,500	2,500
Uniform Expense	300	387	415	380
Travel & Training	370	810	1,900	1,900
Office Supplies	1,082	890	1,000	1,000
Operating Supplies & Maint	13,692	19,587	20,000	20,000
Miscellaneous Expense	-	40	200	200
Utilities	2,133	20,873	5,000	5,000
Telephone	2,363	890	2,000	2,000
Gasoline	6,351	9,112	8,000	8,000
Professional & Tech Services	62,074	29,564	55,000	45,000
Services - Impact Fees	32,607	54,085	50,000	15,000
Claims Settlement/Expense	4,058	472	720	2,900
Bad Debt Expense	-	-	-	-
Special Dept Supplies	1,196	(115)	2,000	2,000
Insurance	3,765	4,879	4,880	4,880
Equipment Rental	1,669	1,868	3,000	3,000
Other Services	1,771	3,817	4,000	4,000
Storm Water Mgmt Program	880	1,320	3,200	3,200
Purchase of Equipment	1,033	465	2,100	2,100
Depreciation	316,528	333,029	-	-
700N Storm Water Bond Interest	11,023	10,097	12,182	-
700N Storm Wtr Bond Principal	28,383	29,423	239,840	-
Street Sweeper Principal	39,522	40,585	41,677	-
Street Sweeper Interest	2,345	327	1,121	-
Close out to Balance Sheet	(216,033)	(121,589)	-	-
Admin Costs to General Fund	87,776	108,528	100,100	82,400
P.W. Admin Costs to Gen. Fund	86,894	146,548	149,563	194,118
Appropriate to Fund Balance	427,138	460,893	188,683	380,248
<b>TOTAL OPERATIONS</b>	<b><u>920,547</u></b>	<b><u>1,158,444</u></b>	<b><u>899,080</u></b>	<b><u>779,825</u></b>

**STORM WATER DRAINAGE  
SYSTEM FUND**

	<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Amended Budget</u>	<u>2019-2020 Budget</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
Special Projects	296,256	51,581	25,000	165,000
Impact Fee Projects	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>296,256</u>	<u>51,581</u>	<u>25,000</u>	<u>165,000</u>
<b>TOTAL STORM WATER EXPENDITURES</b>	<b><u>1,398,621</u></b>	<b><u>1,393,525</u></b>	<b><u>1,113,450</u></b>	<b><u>1,135,200</u></b>

RECREATION FUND



Personnel Table

Personnel	2016-17	2017-18	2018-19	2019-20
Parks & Rec. Director	1	1	1	1
Recreation Supervisor	1	1	1	1
Senior Ctr Program Dir.	1	1	1	1
Comm. Ctr Program Dir.	1	1	1	1
Aquatics Coordinator	1	1	1	1
Seasonal Aq. Ctr	90	90	90	90
<b>Total</b>	<u>95</u>	<u>95</u>	<u>95</u>	<u>95</u>

Vision

To provide recreational sports leagues that emphasize inclusion, sportsmanship, education and skill development at the lowest possible cost while still meeting a high level of organization and consistency. The Aquatics Center was built to provide swimming lessons and a fun atmosphere while learning valuable life skills in and out of

the water. We will accomplish all these things by focusing on the quality, rather than the quantity, of the programs offered by Lindon City. The Community Center started with programs for Seniors and has expanded to include programs for the whole community.

### Description

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

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

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

RECREATION FUND	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Percent Variance
Personnel	\$568,901	\$558,800	\$616,695	\$703,455	14.07%
Operations	\$780,910	\$855,045	\$1,072,460	\$1,111,100	3.60%
Capital	\$149,776	\$134,300	\$179,800	\$410,000	128.03%
Add to Fund Balance	\$720,877	\$1,011,615	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$2,220,465</b>	<b>\$2,559,760</b>	<b>\$1,868,955</b>	<b>\$2,224,555</b>	<b>19.03%</b>

### Program Goal

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

### Program Objective (services provided)

- ▶ Evaluate and train employees on recreation programs that are offered to Lindon youth.
- ▶ Create new programs to provide multiple recreational opportunities for Lindon Seniors and youth.

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

<b>Performance Measures</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19*</b>	<b>2019-20*</b>
Number of aquatics programs	10	6	6	6
Participants in aquatics programs	1,372	1,475	1,300	1,300
Number of Community Ctr programs	31	22	22	22
Participants in Comm. Ctr programs	748	398	375	375
Number of Senior Ctr programs	17	17	20	20
Participants in Senior Ctr programs	145	453	300	300
Number of sports programs	5	5	5	5
Participants in sports programs	1,698	1,525	1,400	1,400

\*figures are estimates or goals

### Performance Outcomes

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

### Program Trends, Needs and Performance

The City is very excited about the Community Center. The staff will continue to consider the residents' preferences and the City's physical and financial capabilities when evaluating and implementing new community programs. The City is planning to install a new slide at the Aquatics Center in order to draw more customers.

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

## APPROVED BUDGET ENTERPRISE FUNDS

### RECREATION FUND

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

## APPROVED BUDGET ENTERPRISE FUNDS

### RECREATION FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended Budget	2019-2020 Budget
Telephone	2,188	445	1,300	1,300
Gasoline	56	36	200	200
Professional & Tech Svcs	8,179	11,244	10,000	10,000
Insurance	1,101	8,564	9,000	9,600
Other Services	1,782	6,089	16,000	21,000
Purchase of Equipment	7,018	2,422	3,000	1,000
<b>TOTAL OPERATIONS</b>	<b>184,264</b>	<b>195,450</b>	<b>210,000</b>	<b>236,100</b>
<b>CAPITAL OUTLAY</b>				
Improvements	132,172	122,585	120,000	335,000
Purchase of Capital Asset	-	-	9,800	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>132,172</b>	<b>122,585</b>	<b>129,800</b>	<b>335,000</b>
<b>TOTAL AQUATICS FACILITY</b>	<b>705,601</b>	<b>676,840</b>	<b>746,770</b>	<b>1,036,380</b>

### DEPT: COMMUNITY CENTER

#### PERSONNEL

Salaries & Wages	129,903	138,159	148,000	170,200
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	1,416	9,653	14,000	14,000
Benefits - FICA	11,319	11,353	12,400	14,100
Benefits - LTD	419	417	400	650
Benefits - Life	210	194	225	275
Benefits - Insurance Allowance	14,499	14,261	15,200	15,900
Benefits - Retirement	14,595	15,375	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	3,500
<b>TOTAL PERSONNEL</b>	<b>179,737</b>	<b>199,995</b>	<b>209,725</b>	<b>238,175</b>

#### OPERATIONS

Membership Dues & Subscriptions	515	1,001	1,000	1,000
Uniform Expense	-	731	200	700
Recreation Uniforms	15,346	13,415	13,000	16,000
Travel & Training	2,269	1,550	5,000	5,000
Licenses & Fees	255	622	600	600
Office Supplies	3,685	2,270	2,500	2,500
Operating Supplies & Maint	9,103	16,803	15,000	15,000
Parts and Supplies	20	-	1,500	1,500
Miscellaneous Expense	-	395	1,000	1,000
Concessions Expenses	282	-	600	600
Utilities	11,491	12,529	16,000	17,500
Telephone	6,573	1,493	2,500	2,500
Gasoline	1,852	1,636	1,500	1,500
Professional & Tech Svcs	6,094	5,200	8,500	13,500
Recreation Program Expenses	29,367	20,250	30,000	30,000
Comm. Ctr. Program Expenses	8,550	5,647	9,500	9,500
Senior Ctr. Program Expenses	3,460	5,676	5,500	5,500
Lindon Days	59,212	52,894	63,610	50,000
Other Community Events	4,716	6,674	12,000	13,000
Healthy Lindon	91	-	-	-
Insurance	4	6,403	6,500	7,200
Other Services	4,303	14,097	23,000	23,000
Purchase of Equipment	6,103	13,182	8,000	20,000
<b>TOTAL OPERATIONS</b>	<b>173,293</b>	<b>182,467</b>	<b>227,010</b>	<b>237,100</b>
<b>CAPITAL OUTLAY</b>				
Building Improvements	-	11,715	50,000	75,000
Purchase of Capital Asset	17,604	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>17,604</b>	<b>11,715</b>	<b>50,000</b>	<b>75,000</b>
<b>TOTAL COMMUNITY CENTER</b>	<b>370,634</b>	<b>394,176</b>	<b>486,735</b>	<b>550,275</b>

**APPROVED BUDGET  
ENTERPRISE FUNDS**

**RECREATION FUND**

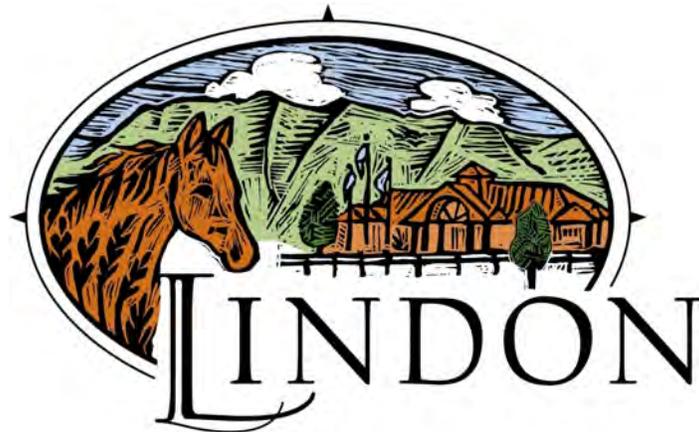
	<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Amended Budget</u>	<u>2019-2020 Budget</u>
<b>NON-DEPARTMENTAL</b>				
<b>OPERATIONS</b>				
Depreciation Expense	284,131	317,067	-	-
2008 Aquatics Center Principal	295,000	310,000	320,000	-
2008 Aquatics Center Interest	19,300	19,000	6,400	-
Aquatic Ctr Paying Agent Fees	1,900	1,900	2,000	-
2015 Refunding Principal	40,000	40,000	40,000	375,000
2015 Refunding Interest	266,684	265,883	265,450	261,300
2015 Refunding Agent Fees	1,600	1,600	1,600	1,600
COI Amortization	(2,512)	(2,511)	-	-
Premium Amortizatr Series 2015	(33,734)	(33,734)	-	-
Loss Amortization Series 2015	27,955	42,224	-	-
Close Out to Balance Sheet	(476,971)	(484,300)	-	-
Appropriate to Fund Balance	720,877	1,011,615	-	-
TOTAL OPERATIONS	<u>1,144,230</u>	<u>1,488,744</u>	<u>635,450</u>	<u>637,900</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<u>1,144,230</u>	<u>1,488,744</u>	<u>635,450</u>	<u>637,900</u>
<b>TOTAL RECREATION FUND EXPENDITURES</b>	<u><u>2,220,465</u></u>	<u><u>2,559,760</u></u>	<u><u>1,868,955</u></u>	<u><u>2,224,555</u></u>

**TELECOMMUNICATIONS FUND**

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

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

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## 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.

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## 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 OPERATIONS

### General Policies

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

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

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

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

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

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

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

#### Specific Policies

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

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

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

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

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

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

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

## CAPITAL PLANNING

### General Policies

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

### Specific Policies

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

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

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

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

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

## LONG-TERM CITY DEBT AND PUBLIC BORROWING

### General Policies

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

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

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

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

### Specific Policies

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

## **CASH MANAGEMENT AND INVESTMENT POLICIES**

### General Policies

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

Specific Policies

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

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

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

**ACCOUNTING AND FINANCIAL REPORTING POLICIES**General Policies

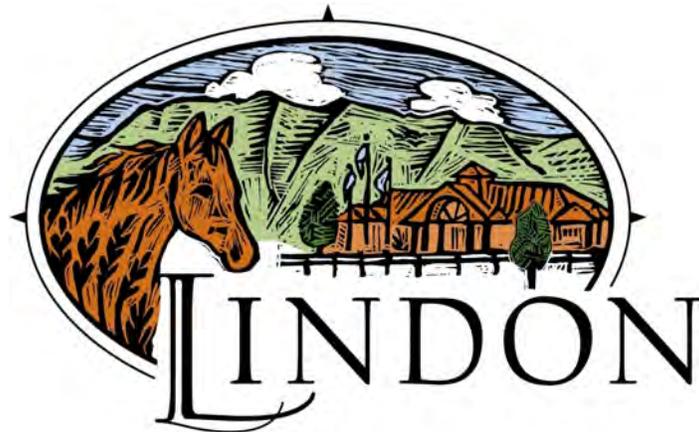
1. The policy of the City shall be to maintain accounting records and to prepare financial statements therefore in conformity with generally accepted accounting principles (GAAP), as promulgated from time to time by authoritative bodies in the United States.
2. No changes in the basic accounting system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

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

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

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

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## **Compensation Programs Section**

This section of the 2019-2020 Budget presents information regarding Elected and Appointed Officials Compensation Programs and Employee Compensation Programs.

Elected and Appointed Officials Compensation Program .....	176
This section discusses salary and benefits available for elected and appointed officials.	
Employee Compensation Program .....	178
This section discusses employee compensation provided through salaries and benefits. This section also includes the Position Schedule and Pay Ranges for employees.	

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.

### **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

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.

## APPROVED 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

## APPROVED BUDGET COMPENSATION PROGRAMS

### Lindon City Position Schedule

Department	Position	FLSA	Range	Status	# Emp.
Administration & Finance	Accounts Payable Clerk	Non-Ex	11	FT	1
Administration & Finance	Assistant Treasurer	Non-Ex	14	FT	0
Administration & Finance	City Administrator	Exempt	31	FT	1
Administration & Finance	Clerk I	Non-Ex	8	PT	1
Administration & Finance	Facilities Manager	Non-Ex	16	FT	1
Administration & Finance	Finance Director	Exempt	26	FT	1
Administration & Finance	Management Intern	Non-Ex	5	Temp	1
Administration & Finance	Recorder	Non-Ex	21	FT	1
Administration & Finance	Treasurer	Non-Ex	20	FT	1
Administration & Finance	Utilities Clerk	Non-Ex	11	FT	1
Building	Building Inspector	Non-Ex	17	FT	1
Building	Building Insp/Code Enforcement	Non-Ex	17	FT	0
Building	Chief Building Official	Exempt	21	FT	1
Court & Legal	City Attorney	Exempt	30	FT	1
Court & Legal	Clerk I	Non-Ex	8	PT	1
Court & Legal	Court Clerk	Non-Ex	13	FT	1
Court & Legal	Legal Secretary	Non-Ex	9	PT	1
Court & Legal	Municipal Court Judge	Non-Ex	26	PT	1
Parks & Recreation	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

## APPROVED BUDGET 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.

### **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

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

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

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

### **Vacation**

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

<b>Years of Service</b>	<b>Hours Earned Annually</b>		
	<b><u>Non-Exempt</u></b>	<b><u>Other Exempt</u></b>	<b><u>Executive Exempt</u></b>
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.

### 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

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**

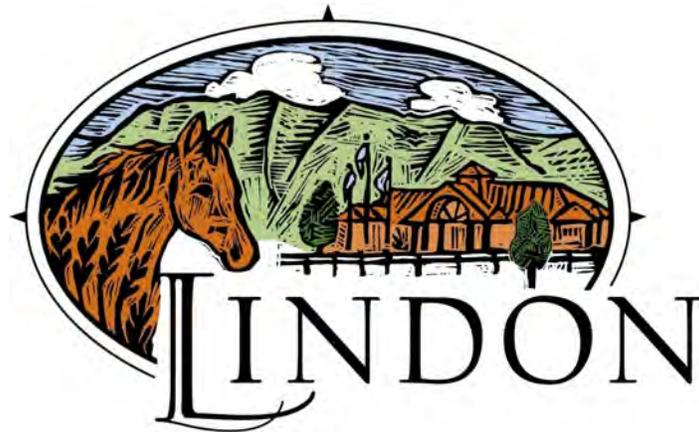
Employees are entitled to four (4) free rentals of city facilities per calendar year, excluding the Aquatics Center facilities. Facilities able to be rented include park pavilions, Veterans Hall, and Community Center rooms. Use of free rentals of City facilities is subject to availability. Free rentals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

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## FEE SCHEDULE

## AQUATICS CENTER

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

- Infants (3 years and under) Free  
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.  
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Youth (4-17) \$4.50  
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.  
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Adults (18-54) \$5.50  
Lindon Residents receive \$1 off Adult admission with I.D.
- Seniors (55+) \$3.50
- Super Seniors (80+) Free  
Seniors age 80 and over admitted FREE with I.D.
- Family Night (Monday 6:00-8:45 pm) \$16.50  
Includes admission for immediate family.
- Fitness/Lap Swim Time (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.

## FEE SCHEDULE

- ✧ 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     |

## FEE SCHEDULE

- Wibit Wiggle Bridge Rental, only available with facility rental \$100.00
- Early Entrance for Rental Set Up \$200.00
- Cancellation Fee for Aquatic Center Rentals
  - More than 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 2018-10-0)*

- 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 2018-10-0)*

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

**Swim Team***(Last updated 6/19/2018 with Ordinance 2018-10-0)*

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

## FEE SCHEDULE

## 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.

## FEE SCHEDULE

**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

## FEE SCHEDULE

<b>Initial Street Light Power Charge (per light)</b>	\$60.00
<b>Park, Recreation and Trails Impact Fee (per dwelling unit)</b>	
▪ Single-Family, detached	\$4,500.00
▪ All other residential	\$1,500.00
<b>Performance Cash Bond (refundable)</b>	\$1,000.00
<b>Plan Review Fee</b>	
▪ Residential	25% of permit fee
▪ Commercial	65% of permit fee
<b>Planning Administrative Fee</b>	
▪ Residential	\$50.00
▪ Commercial/Industrial	\$250/Acre
<b>Police Impact Fee</b>	
<i>(Added 6/21/2016 with Resolution 2016-8-R)</i>	
▪ Residential (per residential unit)	\$162.00
▪ Non-Residential (per 1000 SF floor space)	
• Commercial	\$84.00
• Industrial	\$41.00
<b>Pressurized Irrigation Water Connection</b>	See "Water Shares"
<b>Public Safety Impact Fee (See Fire Impact Fee, Police Impact Fee)</b>	
<b>Road Impact Fee</b>	
To be determined by Impact Fee Study based on size, location and type of business.	
<b>Sewer Impact Fee</b>	\$1,086.00
<i>(Last updated 7/19/2016 with Resolution 2016-14-R)</i>	
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.)	
<b>Sewer Inspection Fee</b>	\$70.00
<i>(Last updated 3/06/2018 with Ordinance 2018-5-O)</i>	
<b>Sewer Line TV Inspection Fee</b>	\$0.85/linear foot
<b>Sewer Main Line Assessment</b>	
	Cost based on Addendum showing prices per linear foot
<b>Sidewalk Assessment</b>	Cost based on Addendum showing prices per linear foot

## FEE SCHEDULE

**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

## FEE SCHEDULE

- 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

<b>Accessory Building Setback Exception Application Fee</b>	\$50.00
<b>Annexation Application Fee</b>	\$1,750 + Actual costs for required noticing
Water shares will need to be turned in at time of development	
<b>Appeal Fee</b>	\$250.00
<b>Application Cancellation Fee</b>	\$25.00
<b>Concept Review</b>	\$100.00
<b>Conditional Use Permit</b>	\$500.00
▪ Wild and Exotic Animals	\$50.00
▪ Temporary	\$250.00
<b>Fence Permit Application Fee</b>	\$50.00
<b>General Plan Amendment</b>	\$650.00
<b>Land Disturbance Permit Fee</b>	\$150 + Actual engineering cost incurred by City
<b>Major Subdivisions (4 lots or more)</b>	\$2,500.00 + \$150.00/lot
<b>Minor Subdivisions (3 lots or less)</b>	\$1,200.00
<b>Miscellaneous Application</b>	\$150 plus Actual Engineering Cost
<b>Non-Conforming Use Application</b>	\$500.00
<b>Ordinance Amendment</b>	\$650.00
<b>Phased Subdivision Application</b>	
Second and each subsequent phase	\$500.00 + Actual engineering cost incurred by City

## FEE SCHEDULE

<b>Planned Residential Development</b>	\$3,500.00
<b>Plat Amendment</b>	\$950.00
<b>Property Line/Lot Line Adjustment</b>	\$350.00
<b>Recording Fee</b>	\$25 + Utah County fees
<b>Reimbursement Agreement</b>	\$600.00 + Actual engineering cost incurred by City
<b>Site Plan</b>	
▪ Up to 2 acres	\$2,000.00
▪ Over 2 acres	\$2,000 + \$250/acre (rounding up to next whole acre)
<b>Staff-approved Amended Site Plan</b>	\$500.00 + Actual engineering cost incurred by City
<b>Standard Land Use Table Compatibility Review</b>	\$500.00
<i>(Added 1/16/2018 with Ordinance 2018-4-O)</i>	
<b>Temporary Site Plan</b>	\$115.00
<b>Variance of Board of Adjustment</b>	\$500.00
<b>Zoning Map Amendment</b>	\$650.00

<b>LICENSES</b>
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**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

## FEE SCHEDULE

▪ 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

## FEE SCHEDULE

**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%

## FEE SCHEDULE

## OREM FIRE SERVICE

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

## POLICE

<b>Alarm Permits</b>	\$25.00
<b>Animal Trap Deposit</b>	
▪ Resident	\$50.00
▪ Non-resident	Not Available
<b>Civil Paper Service</b>	\$75.00
<b>Faxes</b>	
▪ Up to 10 pages	\$1.00
▪ Each additional page	\$0.10
<b>Fingerprinting</b>	
<i>(Updated 1/16/2018 with Ordinance 2018-4-O)</i>	
▪ Resident or employee of Lindon business	Free
▪ Non-resident	\$25.00
<b>Home Drug Test Kit</b>	\$15.00
<b>Investigative Subpoena, Subpoena Ducus Tecum, Civil Lawsuit</b>	
▪ Reports	\$10 minimum, \$0.25 per page
▪ Research Time	\$20.00/hr
(First 15 minutes are free. Fee will be charged in quarter-hour increments.)	
<b>Jail or Department Property Damage Restitution</b>	Actual repair or replacement cost
<b>Mailing/Postage</b>	
▪ Minimum	\$1.00
▪ Maximum	actual cost over \$1.00
<b>Photos</b>	
<i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i>	
▪ Email	\$5.00
▪ On disk or USB flash drive	\$15.00

## FEE SCHEDULE

<b>Prisoner Transportation/Intra-State Extradition Mileage</b> (one-way)	Current Internal Revenue Service Standard Mileage Rate
<b>Private Traffic Control/Security</b> (Officer & Car)	\$75.00 per hour, minimum 2 hours
<b>Property Storage</b>	\$15/day, commencing 72 hours after property is initially held
<b>RAD (Resist Aggression Defensively)</b>	
▪ Kids Class, if class is held outside of school program	\$5.00 per participant
▪ Women's Class	\$15.00 per participant
<b>Sex Offender Registration</b>	\$20.00
<b>Special Event Permit</b>	
▪ 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
<b>Traffic Accident Report</b>	\$10.00
<b>Video</b> (Body Camera or Dashboard Camera)	
<i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i>	
▪ 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	
<b>Youth Court Attendance</b>	\$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

## FEE SCHEDULE

- Linear Projects Component, per infrastructure component  $\frac{1}{3} * \$7.10$  per linear foot  
We consider a component of infrastructure to be sanitary sewer, storm drain, culinary water, pressure irrigation, sewer force main, (but not telecommunications conduit) as well as curb and gutter or curb, gutter and sidewalk on one side of the street. Curb and gutter on both sides of a street would count as two infrastructure components.
- Material Testing Fee Actual cost or based on Engineer estimate

**Hydrant Water Meter Rental***(Last updated 10/16/2018 with Resolution 2018-20-R)*

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

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

**Street Light Installation Fee**

Actual Cost

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

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

**Water Pipe Flushing**

Actual cost as determined by City Engineer

**RECREATION****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 (3<sup>rd</sup> - 4<sup>th</sup> grades) \$50.00
  - Pinto (5<sup>th</sup> - 6<sup>th</sup> grades) \$50.00

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

- Fall Indoor Soccer \$40.00

FEE SCHEDULE

- 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

## FEE SCHEDULE

- 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.

FEE SCHEDULE

**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

**FEE SCHEDULE**

- 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

## FEE SCHEDULE

- 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.**

## FEE SCHEDULE

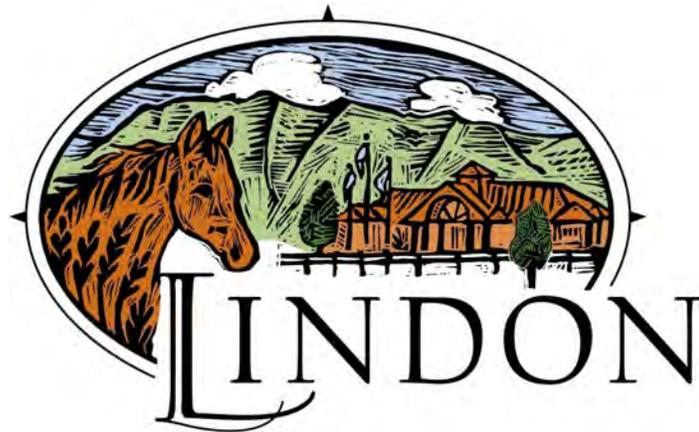
## ADDENDUM - PRICES PER LINEAR FOOT

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

ITEM	UNITS	UNIT PRICE	PER L.F. PRICE	COMMENTS
<b>SANITARY SEWER</b>				
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
<b>STORM WATER</b>				
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
<b>CULINARY WATER</b>				
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
<b>SECONDARY WATER</b>				
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
<b>CONCRETE WORK</b>				
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	
<b>ASPHALT</b>				
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
<b>MISCELLANEOUS</b>				
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.

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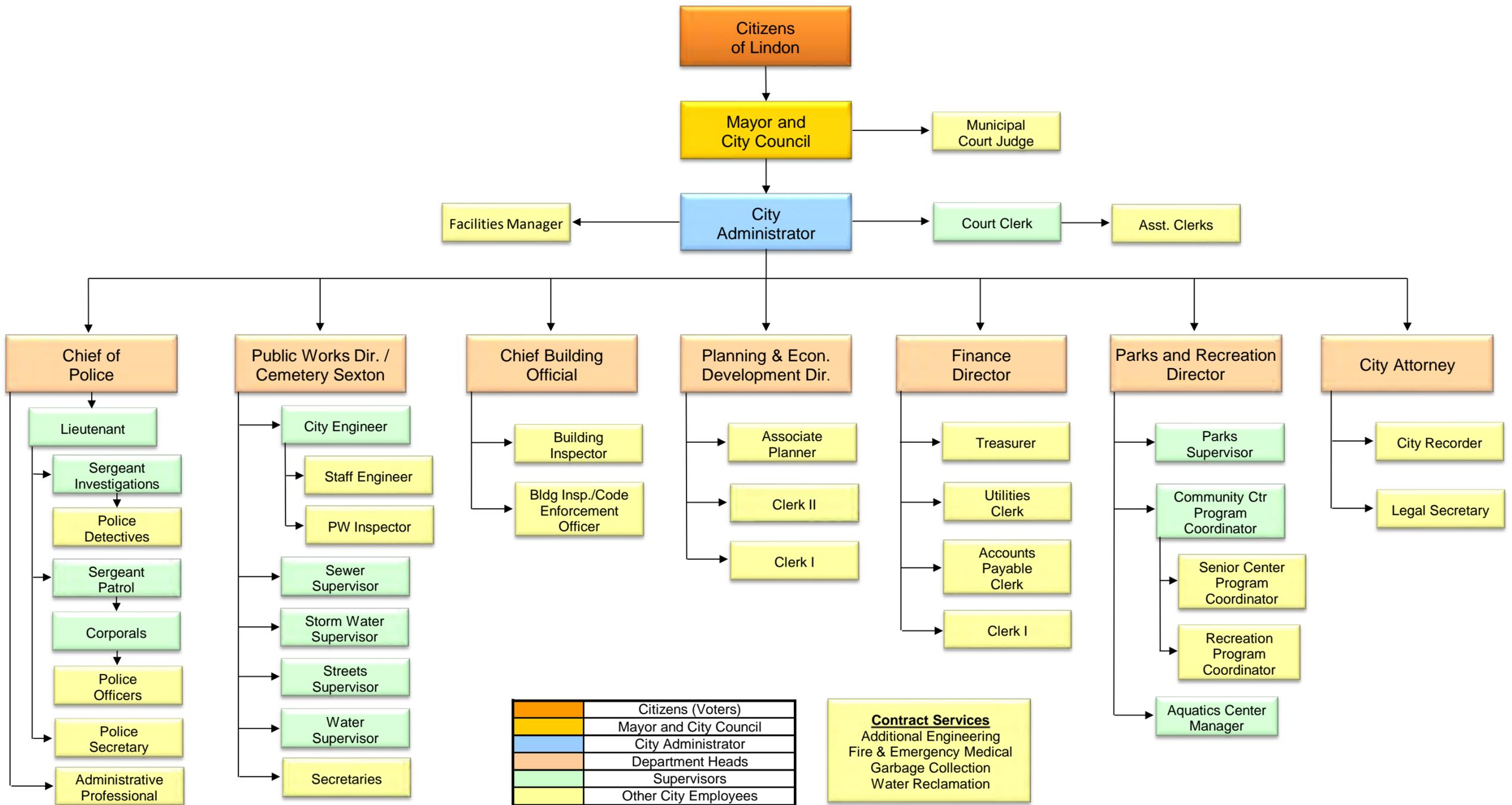


## **Appendix**

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

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This is an overview of Lindon City's organization.	
GFOA Distinguished Budget Presentation Award . . . . .	211
This is a reproduction of the Government Finance Association's Distinguished Budget Presentation Award which was awarded to Lindon City for the 2018-2019 budget document. More information about this award is in the Budget Message or available at <a href="http://www.gfoa.org">www.gfoa.org</a> .	
Glossary . . . . .	212
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Acronyms are defined.	

### 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

## APPENDIX

## GLOSSARY

**A**

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

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

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

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

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

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

**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.

## APPENDIX

**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.

## APPENDIX

**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

## APPENDIX

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

## APPENDIX

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

## APPENDIX

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

## APPENDIX

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.

**ACRONYMS**

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