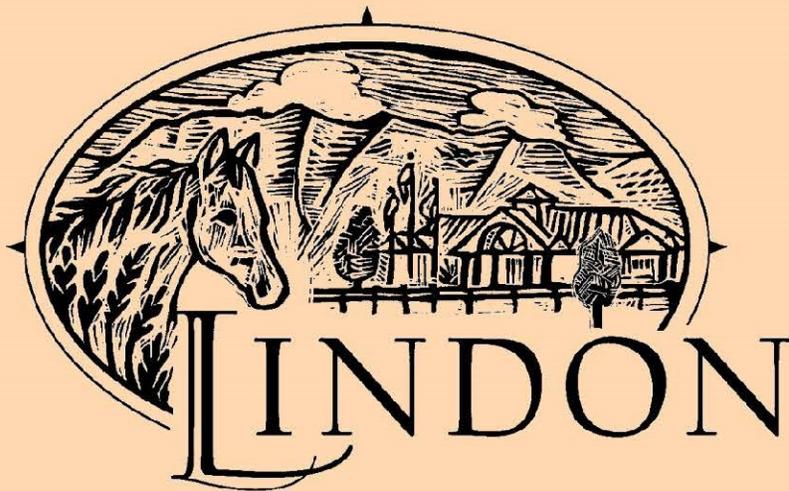
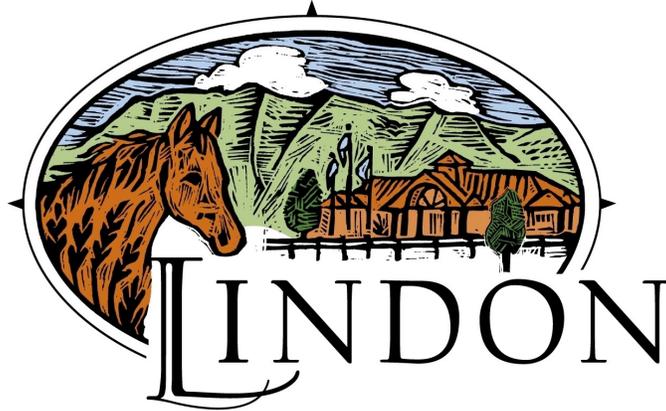


LINDON CITY UTAH

ANNUAL BUDGET 2013-2014



**100 NORTH STATE STREET
LINDON, UT 84042
(801) 785-5043
www.lindoncity.org**



LINDON CITY ANNUAL BUDGET

**FOR THE FISCAL YEAR
JULY 1, 2013 – JUNE 30, 2014**

JAMES A. DAIN
MAYOR

JEFF ACERSON
COUNCIL MEMBER

MATT BEAN
COUNCIL MEMBER

BRET D. FRAMPTON
COUNCIL MEMBER

RANDI POWELL
COUNCIL MEMBER

MARK L. WALKER
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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**LINDON CITY
2013-2014 APPROVED BUDGET**

June 4, 2013

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

It is our privilege to present the Fiscal Year 2013-2014 Budget to you for your approval. This document is prepared for your review following the presentation of the Tentative Budget on April 16, 2013 and in anticipation of a public hearing scheduled for the purpose of adopting the final budget on June 4, 2013 at 7:00 p.m. in the Lindon City Council Chambers at 100 N State St, Lindon, Utah. The following Budget Message is a brief overview of the highlights in the budget. It is our intent to again submit the budget for consideration of the Government Finance Officers Association (GFOA) Distinguished Budget Award.

BUDGET MESSAGE

This budget has been prepared in a very similar economic environment compared to a year ago. The national and local economies have shown some signs of improvement over the past year; however, it is commonly accepted that any recovery will be a slow process. The good news with this budget is the economy is coming back. The April 2013 unemployment rate in Utah County, as well as the State of Utah, is 4.7% compared to 7.2% nationally. Nationally the housing industry is beginning to improve. The City's sales tax growth confirms that the economy is improving. The City's sales tax receipts have shown an increase for the third consecutive year. Sales tax receipts for the City are up 4.7% over last year.

Despite such indicators causing general optimism, the recovery is slow. Key decisions that have been delayed for several years now face the City leaders. Cost saving measures that have been, and will continue to be utilized, cannot provide the solution to these problems. After years of postponing capital improvements and many maintenance programs due to the Great Recession, Lindon City is feeling the pressure to "catch up". In this budget, there are some maintenance projects, such as road surface repairs, but there will also be significant effort to evaluate the City's infrastructure, identify and rank needs and then make plans for future budgets to meet those needs.

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 a recession is experienced, as has happened twice in the last decade. In poor times, the City lacks funding for one-time expenditures, such as road and building maintenance and vehicle replacement and repair. Additionally, the City has

**LINDON CITY
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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 very tight budget resources. This budget contains no wiggle room and lacks the ability to properly fund capital improvements and maintenance programs. 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. This requires a revenue stream that can weather the inevitable ups and downs of the economy without causing dramatic swings in service levels. This budget attempts to maintain the excellent quality of service of the past with fewer resources to accomplish it.

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 is to be commended for working together to continue providing 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.
- ▶ Revenues and expenditures should be estimated at levels that are believed to be achievable.
- ▶ Enterprise funds should be self-sustaining.
- ▶ One-time revenues should be used for one-time expenses.
- ▶ Sustainable, ongoing revenue sources should be used to pay for ongoing expenses.
- ▶ Develop capital facility master plans for buildings, utilities, and other significant City infrastructure. The master plans should include strategic operations, maintenance, and replacement guidelines with a supporting financial plan. The financial plan should justify a rate structure that supports the implementation of the master plan. Adopt a rate structure that supports the implementation of the master plan for a five-year period and redevelop the plan every five years.
- ▶ Vehicle replacement--Fund an annual vehicle replacement plan that prioritizes the replacement of qualified vehicles.
- ▶ 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.

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- ▶ Evaluate the health of revenue sources on a regular basis. The General Fund should be supported by diverse, stable revenue sources that do not collectively cause dramatic fluctuations over time.
- ▶ Develop and maintain healthy enterprise fund reserves to sustain impacts of emergencies. Manage the General Fund reserves according to the State code.
- ▶ Plan ahead with the big picture in mind. Provide a means for employees across department lines to consult with each other during the budget planning process. Seek community input through a variety of means. (For example Citizen Survey).
- ▶ Debt will only be issued for projects that cannot be reasonably afforded through a pay-as-you-go savings 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 Master Plan.

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.

EXPENDITURE HIGHLIGHTS

Personnel

There will not be an increase in the number of full time employees. In fact, as employees leave employment with the City, we evaluate each position to determine the need for replacement.

The City conducted a salary survey in August 2012. The last salary survey was conducted five years ago. The survey included eight Utah County cities and the results showed that, except for five positions, employees are paid within 5% of the average of their counterparts. The five positions that are compensated more than 10% below the average will be adjusted in this budget.

Personnel wages are proposed to increase by the average annual increase in the Consumer Price Index from March 2012 to February 2013 of 1.9% in order to provide employees with a cost of living allowance increase. Benefits are proposed to increase to help cover the 4.9% combined increase in medical and dental insurance premiums.

More information can be found in the "Budget Issues" subsection of the Budget Highlights and Overview Section.

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Operations

Reductions were made in many operating accounts although a few accounts were increased when the additional expenditures were unavoidable, e.g., increased fuel or utility costs.

Capital

Capital expenditures continue to be postponed whenever possible; however in the long run, this may impede the ability of the City to perform adequately, i.e., vehicles, heavy equipment or infrastructure will break down more often or require more costly repairs. As the economy is improving, Lindon is prioritizing needs and beginning to increase a few capital expenditures.

The capital projects budgeted for this fiscal year consist of

- improving infrastructure in Redevelopment Agency districts within the city
- street resurfacing
- park improvements at Citizenship, Lindon View, and Fryer Parks
- waterline replacement on Geneva Rd, Center St - 200 South
- relocating water, sewer and storm water utility lines as part of Utah County's Murdock Canal piping project
- phase one of three to build drying bed at Public Works

Most of these projects are not funded by taxes, but by restricted revenues which are designated for such projects.

Debt

The City has an annual debt service obligation of approximately \$2.1 million through the year 2016. This budget does not recommend the issuance of additional long-term bonds. Of significance is the fact that the City maintains an "AA" bond rating, which is one of the highest ratings of cities in Utah, including cities much larger than Lindon.

REVENUE HIGHLIGHTS

The Lindon City 2013-2014 budget does not include tax increases though a few increases are requested to bring various services more in-line with their delivery costs.

Minimal increases are requested for water and storm water utility rates. These rates are proposed to increase by the average annual increase in the Consumer Price Index from March 2012 to February 2013 of 1.9% in order to cover the increasing cost of operations. Garbage and recycling rates were evaluated. The garbage rates will be increasing 3.3% for the first can and 48.2% for each additional can. Recycling rates will be decreasing 13.8%.

**LINDON CITY
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A 15% increase in the sewer utility rate is necessary to cover the debt service for the new bond. The City Engineer conducted a study of the sewer fund and recommended that the sewer rate increase 15% this year in order to cover the debt service requirements. Lindon City has been able to spread the necessary increase over several years by using the fund reserves during this time period. This is the last substantial increase recommended by the City Engineer.

More information about these utility rate changes can be found in the “Budget Issues” subsection of the Budget Highlights and Overview Section.

CHALLENGES FOR THE FUTURE

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

- the economy failing to improve before general fund reserves are depleted
- the construction of a public safety building
- the continually increasing need of funding for infrastructure maintenance such as road overlays and water, sewer and storm water systems repair and replacement

BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lindon City, Utah for its annual budget for the fiscal year beginning July 1, 2012. 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 ninth consecutive award.

A reproduction of the certificate is in the Appendix.

CONCLUSION

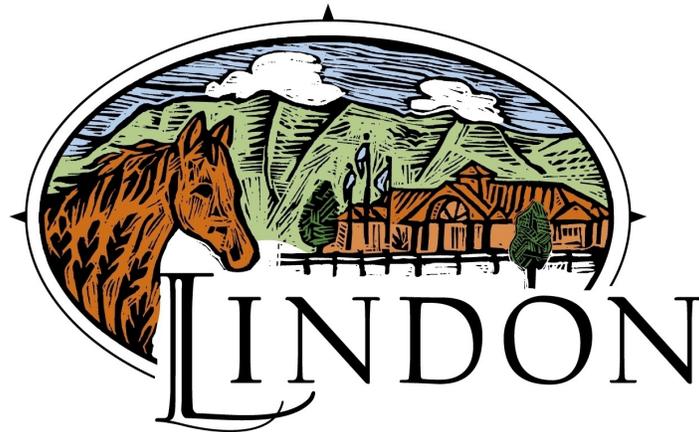
This budget emphasizes maintaining the high level of service that the residents of Lindon have come to expect. I appreciate the dedication of our many employees and volunteers that serve in this community. Thank you for taking the time to read this Budget Message. Please feel free to call me if you have any questions.

Respectfully submitted,

Kristen Colson
Finance Director

**LINDON CITY
2013-2014 APPROVED BUDGET**

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Lindon City Community Profile Section

This section of the City’s 2013-2014 Budget presents information regarding the City’s rich culture, location, population, education, economic development, and statistics.

Lindon History..	7
The history of Lindon describes the rich cultural background that residents enjoy on a daily basis.	
Lindon Location.	9
The location of Lindon is centered between Orem City and Pleasant Grove City, and gives details on elevation, acres, and boundaries.	
Lindon Land Use, Population, Education, Economic Development.	9
Voted 81 st in the nation as one of the best small towns to live in, this section gives more detailed information regarding the land use, population, education, and economic development of Lindon City.	
Lindon Statistics.	10
This section covers all the statistical information of the City such as population projections, population make-up, and the assessed value of the City, recreation statistics, and police statistics.	

LINDON CITY COMMUNITY PROFILE

HISTORY

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

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

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

Some notable historic sites include:

1. The Gillman Farm – 584 West Gillman Lane.
James Henry Gillman bought 10 acres of land late in the 1800s. Now, over a hundred years later, four generations of Gillman's have restored and continue to work the land today. The Gillman Farm has been identified as one of Utah's "Century Farms."
2. Lindon Cider Mill – 395 North State Street.
Built by Lewis Robinson in 1857, the Lindon Cider Mill provided cider for City residents every fall and winter. Later in the summer, residents would use the aged cider as vinegar. Today the cider mill stands with its original honeycomb limestone that was quarried from American Fork Canyon.
3. Lindon Ward Chapel – 400 North and Main Street.
The Lindon Ward Chapel was built by early members of The Church of Jesus Christ of Latter-Day Saints (LDS Church) who settled in Lindon in the late 1800s. The chapel was dedicated in 1891 by Reed Smoot, a member of the quorum of the twelve apostles of the LDS Church. Today, the original iron fence and pine trees remain where the church once stood.
4. Lindon Elementary School – Main Street and Center Street.
Lindon Elementary school was built for \$5,200 in 1900. It was annexed by the Pleasant Grove School District and was torn down in 1966. A new school was constructed for \$510,000 in November 1967.

LINDON CITY

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LOCATION

Lindon City is located in the north of Utah County, the 2nd largest county in Utah. Lindon is approximately 40 minutes south of Salt Lake City, and 20 minutes north of Provo, Utah. It extends east to the Wasatch Mountains and the Great Western Trail and west to the Lindon Marina on Utah Lake. The City shares a boundary with Orem on the south and with Pleasant Grove and American Fork on the north. The mean elevation of the City is 4,640 feet above sea level. The City has an area of about 5,453 acres.



A Beautiful Place

Lindon City is a beautiful and fun place to live. Ranked in 2011 by CNN Money Magazine as the 81st best small towns in America to live in, residents here think Lindon should have been number 1. A variety of sights and activities for people of all ages can be found in and around the Lindon area. Utah Lake, Utah's largest freshwater lake, lies to the west of Lindon's marina and offers a wide array of activities such as boating, waterskiing, and fishing. A paved scenic trail runs through the City and under State Street called the Lindon Heritage Trail. This trail can be used for bicycling, jogging, walking, or horseback riding. Mountain ranges, such as the beautiful Wasatch Mountains to the east and the White and Oquirrh Mountains to the northwest, can also be found within a forty-five minute drive of the City and offer activities such as hiking, mountain biking, fishing, camping, and skiing.

Land Use

Lindon City has three basic types of land use: residential, commercial, and industrial. About 50 percent of the land is zoned for residential, while 27 percent of the land is zoned commercial. Approximately 20 percent of Lindon is zoned for industrial and manufacturing uses. Approximately 64 percent of the land within the City has been developed to date.

Population

According to the 2010 census, Lindon has a population of 10,070 and a median annual household income of \$78,385. Lindon is classified by the State of Utah as a 4th Class City. Total build-out population estimates for Lindon City are about 17,000 and is expected to occur around the year 2050. In the past, the City experienced a yearly growth rate of around three percent, but with the economic downturn the growth rate has slowed substantially to about 0.5-1.0% over the last several years.

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Education

The Alpine School District operates the public and charter schools in Lindon. Lindon Elementary, Rocky Mountain Elementary, Timpanogos Academy, Maeser Academy and Oak Canyon Junior High School are in Lindon. Lindon students also attend Aspen Elementary and Pleasant Grove High School. The City is 15 minutes from Utah Valley University in Orem and 20 minutes from Brigham Young University in Provo. There are also several smaller universities, community colleges, and vocational institutions that can be found in and around Utah County.

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

Of residents at least 25 years old, 93.9% have a high school education, 35.8% have a bachelor's degree or higher.

Economic Development

Lindon City is bisected by Interstate 15 with two freeway interchange accesses in Lindon. The City has created a business-friendly climate. Major employers include Walmart, Home Depot, Canopy Group, Altiris Inc., Teleperformance USA, Utah Pacific Bridge & Steel, Mountain State Steel, Sunroc Corp, and Stock Building Supply. Major taxpayers include Walmart, Home Depot, Murdock Hyundai, Sunroc Corp, Burton Lumber, Larry H. Miller Lexus and Mercedes Dealerships, Low Book Auto Sales and UIS Inc.

STATISTICS

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

**LINDON CITY
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Dry Canyon in Lindon at dusk

Population Projections	
Current (2013 est.)	10,442
2020	11,627
2030	14,173
2040	16,285
2050	17,118
Total build-out would occur in 2050	



General Information	
Date of Incorporation	Mar. 5, 1924
Form of Government	Traditional
Assessed Value of the City	\$907,445,459
Area of the City (sq. mi.)	8.4
Median Household Income	\$78,385
Population Growth Rate	1.2%
2010 Census Population	10,070
Population Composition	
White	88.3%
Hispanic	7.1%
Asian	1.3%
African American	0.5%
Pacific Islander	0.4%
Native American	0.4%
Other	2.0%
Gender	
Male	50.3%
Female	49.7%
Age	
Median Age	26.3
Under 18 Years	38.3%
18 - 64 Years	54.3%
65 and Over	7.4%

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

Entertainment and Businesses	
Parades	1
Rodeos	1
Restaurants	19
Hotels and Motels	0
Total Businesses	754



**LINDON CITY
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Churches
Fellowship Bible Church The Church of Jesus Christ of Latter-day Saints



Original Lindon LDS Chapel on 400 North
1891 - 1941



Community Development Building Permits Issued 2012 Fiscal Year	
New Building Permits	
New Residence Single-Family	25
New Residence Multi-Family	0
New Commercial	1
Total Building Permits	147

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



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



Sewer and Storm Drainage System	
Sewer Line Miles Inspected	4
Total Sewer Line Miles	59
Sewer Service Connections	2,685
Sewer Treatment Facility Location	Orem City
Storm Water Drainage Line Miles	40



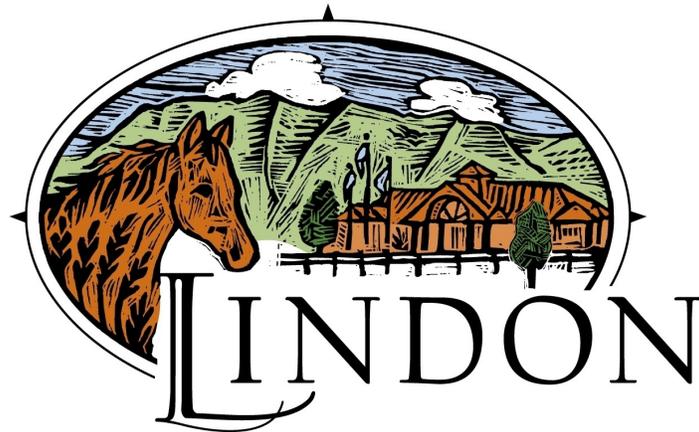
LINDON CITY
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Police Protection 2012 Fiscal Year	
Stations	1
Full-time Police Officers	15
Patrol Units	15
Calls for Service	9,228
Offenses	2,473
Arrests	787
Traffic Accidents	323

Culinary Water	
Customer Connections	2,775
Average Daily Consumption (thousand gal.)	1,605
Water Main Line Miles	71
Storage Capacity (thousand gallons)	3,830





Budget Highlights and Overview Section

This section of the City’s 2013-2014 Budget presents information regarding Lindon City’s focus, initiatives and capital improvements; provides a Citywide budget summary; and gives an overview of the City’s accounting structure, personnel, budget issues and Citywide debt.

Lindon City Focus.....	18
The Lindon City Focus talks about the Mayor and City Council’s goals for Lindon City.	
Overview of Lindon City’s Accounting Structure.....	19
Talks about the funds and fund types Lindon City utilizes.	
Lindon City Initiatives.	24
The Lindon City Initiatives talks about Staffing Level Changes, Salary and Benefit Increases, Tax Levels, Fee Changes, Capital Improvements, and Fund Balance.	
Major Budget Issues.....	29
This section covers all the major budget issues reviewed by the City Council.	
Capital Projects.	35
This section talks about all of the capital projects the City has planned for 2013-2014.	
Personnel Summary.....	38
The Personnel Summary lists all of the positions by classification and grade Citywide.	
Citywide Debt.	40
This section covers the entire Citywide debt, by fund and by obligation.	
Lindon City Budget Summary.....	44
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 2013-2014 that meets all legal requirements and accepted administrative practices. This budget document is the culmination of a major effort by numerous members of the City staff and officials. We have again endeavored to apply the standards of the Government Finance Officer's Association (GFOA) to both the budget process and this document, and will submit the document for consideration of the GFOA's Distinguished Budget Award. In applying the GFOA standards, we benchmark our performance against the standard for this process in local government.



LINDON CITY FOCUS

Lindon City's mission is to provide high quality, cost-effective service to our community now and in the future, while preserving and enriching Lindon City's identity as "A Little Bit of Country."

In addition, the Mayor and City Council strive to:

- Enhance livability by maintaining open space, developing and expanding the City's parks and trails systems, planning for low density housing, and promoting cohesion throughout the community.
- Support economic development by attracting quality businesses that compliment our community as well as addressing the needs of current businesses and commercial developments.
- Evaluate and improve aging infrastructure, as well as provide for future growth.
- Conduct City operations so as to avoid, eliminate, reduce, transfer and manage risks and thus provide a safe environment in which to work, live and play.
- Provide accountable, progressive, responsive, and open government while treating our residents, businesses, employees and visitors with fairness, respect and honesty.

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

**LINDON CITY
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The City Council has seven ongoing goals for 2013-2014 which guide departmental functions throughout the City.

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

OVERVIEW OF LINDON CITY ACCOUNTING STRUCTURE

Basis of Accounting

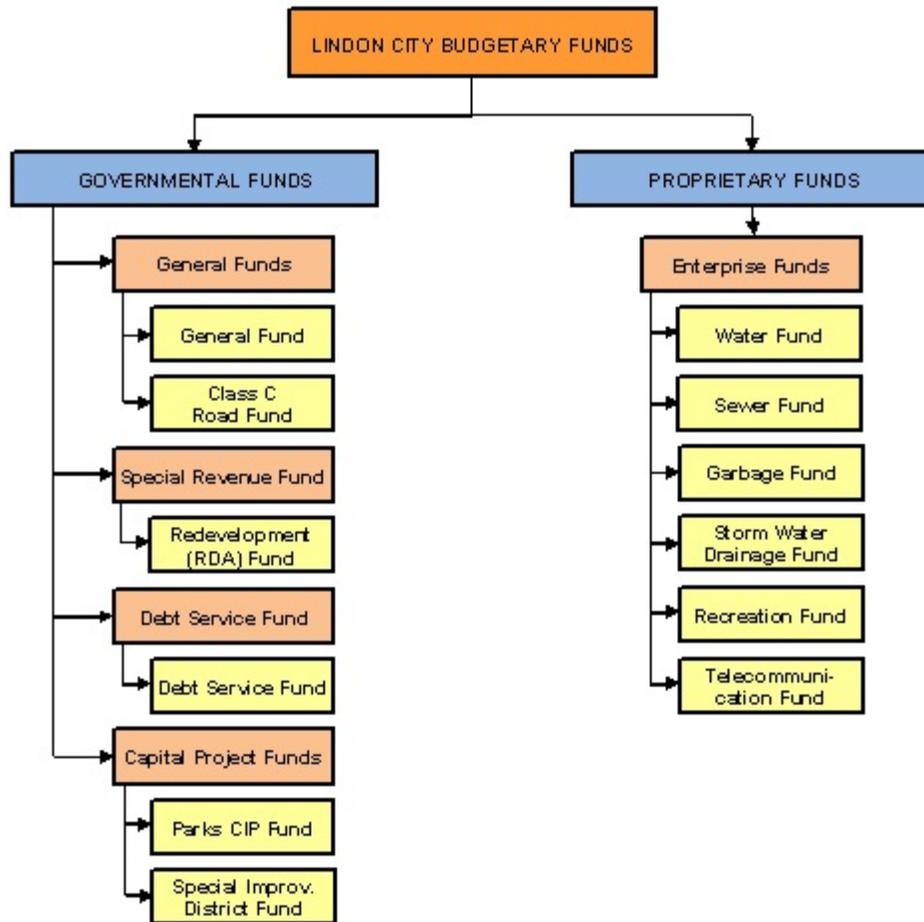
Lindon City's fiscal year is July 1 through June 30. The City follows GAAP (Generally Accepted Accounting Principles) guidelines to account for all funds. GAAP requires using the Modified Accrual basis of accounting for all governmental funds, and the Accrual basis of accounting for proprietary funds. 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 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 2013-2014 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. The only proprietary funds that Lindon City has are all enterprise funds.

The following page has a chart of funds used by Lindon City to track resources and outlay. The funds are listed by fund classification and fund type. All of these funds are appropriated as well as accounted for in the City's financial statements. Lindon City accounts for these funds in accordance with generally accepted accounting principles (GAAP).

**LINDON CITY
2013-2014 APPROVED BUDGET**



Governmental Funds

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

General Funds

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

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

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

Special Revenue Fund

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

Debt Service Fund

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

Capital Projects Funds

Lindon City has two capital projects funds. The Parks Capital Improvement Project (CIP) Fund tracks the receipt of park impact fees. These fees are appropriated for the purchase and development of city parks.

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

Proprietary Funds

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

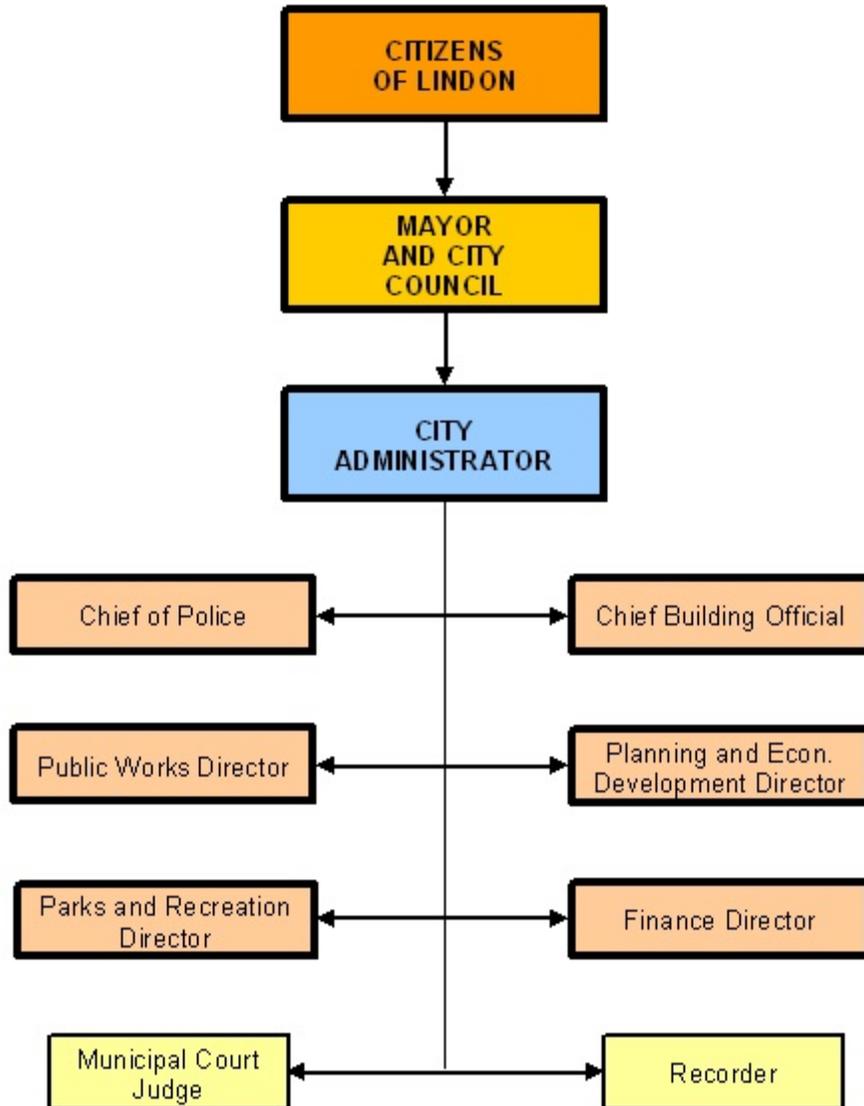
Water Fund
Sewer Fund
Waste Collection Fund

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 next two 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, as well as the accounting fund in which it is located.

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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

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Supervising Position	Accounting Fund	Accounting Department
City Administrator	General Fund RDA Fund	Legislative Judicial City Attorney* City Engineer* Elections Fire Safety* 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 Road Fund Water Fund Sewer Fund Garbage Fund Storm Water Drainage Fund	Streets PW Administration Cemetery Roads Water Sewer Garbage* Storm Water Drainage
Planning & Econ. Dev. Director	General Fund	Planning & Econ. Development
Parks & Recreation Director	General Fund Parks CIP Fund Recreation Fund	Parks Parks CIP Aquatics Center Community Center
Finance Director	General Fund Debt Service Fund SID Fund Telecommunication Fund	Administration Libraries Transfers & Contributions Debt Service SID 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.

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

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



700 North Corridor

Economic Factors

Lindon's economy has seen a downturn just as the rest of the nation has. Lindon City's sales tax revenue reduced a total of 27.9% from the 2006-2007 fiscal year to the 2009-2010 fiscal year. However, since the 2009-2010 fiscal year, Lindon City has seen an 18.1% increase in sales tax revenue. 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 expenditures, but providing for expenditures which will maintain service levels which the citizens of Lindon have come to expect.

Staffing Level Changes

The City Council did not approve any new staff positions. A full-time water technician and increasing a part-time community center program coordinator from part-time to full-time were both requested during the budget process. However, the City Council and staff concluded that these staff level changes should be postponed in order to continue watching the local and the national economy for more improvement.

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Salary and Benefit Increases

The administration of the City is committed to ensuring that employees are adequately compensated for the work they perform, that there are enough employees to do all the work necessary and there is adequate work space. However, due to the economic conditions over the last several years, meeting these criteria have not always been possible. The Mayor and City Council have told the employees that as the economy improves, they would like to re-commit to these ideals.

The City Administrator requested that a salary survey be conducted to determine if the salaries of the City's employees were comparable with other cities. Lindon City has historically conducted salary surveys every 3-5 years. The last survey was conducted 5 years ago. The salary survey showed 5 positions that were more than 10% below the average. The City Council approved increasing the salary levels for all 5 positions. More information on this can be found later in this section, under the "Major Budget Issues" sub-section, specifically Budget Issue #1.

The City Council has approved a 1.9% Cost of Living Allowance (COLA) increase effective July 1, 2013. This increase is based on the average annual increase of the Consumer Price Index from March 2012 to February 2013. Merit increases which would be earned and are normally effective January 1, were conditionally approved, pending final Council approval after reviewing the City's financial situation in December 2013. More information on this can be found later in this section, under the "Major Budget Issues" sub-section, specifically Budget Issue #2.

Lindon City continues to contract with First West Benefits Solutions (FWBS) to manage the employee benefits. FWBS bid out the insurance coverage again this year. In switching providers for both medical and dental insurance, premiums only increased 4.77%. The City Council approved funding the increase less the employee's participation. More information on this can be found later in this section, under the "Major Budget Issues" sub-section, specifically Budget Issue #3.

Tax Levels

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

The total sales tax rate for Lindon City is 6.75%. The municipal portion of the sales tax remains at one percent, of which Lindon receives about 65-70%. The municipal energy sales and use tax rate is still at 6.0%. The cable franchise tax rate is still 5.0%. The telecommunications license tax is still at 3.5%.

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Rate and Fee Changes

Lindon City increases utility rates by the CPI increase each year in an effort to keep rates adequate to cover the expenses of maintaining the utility lines and in order to avoid huge increases sporadically. This year, water and storm water rates increased 1.9%.

The sewer utility rate increased 15% in accordance to a rate study which was part of the 2011 sewer bond process. In order to cover bond payments for the \$3 million bond, rates are increasing over a 3 year period. This was the final rate increase for the bond. Future rate increases will be the equivalent of the CPI increase.

The average increase on a residential utility bill effective July 1, 2013 will be \$6.05 per month. More information on the utility rate increases can be found later in this section, under the "Major Budget Issues" sub-section, specifically Budget Issue #5.

Garbage and Recycling collection rates were altered in order to cover the costs of the services provided by Allied Waste and the North Pointe Solid Waste Transfer Station. The cost per can for first and extra garbage cans increased \$0.32 and \$2.38, respectively. The cost per recycling can decreased \$0.66. More information on this can be found later in this section, under the "Major Budget Issues" sub-section, specifically Budget Issue #6.

This document contains a complete listing of fees in the Fee Schedule Section.

Use of Reserves or Fund Balance

An important aspect of the financial health of a city is the fund balance. The fund balance is the excess of an entity's assets over its liabilities in governmental funds. A negative fund balance is also called a deficit. The State of Utah requires cities to maintain a fund balance in the General Fund of at least 5%, and no more than 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, in these economic times, it has become necessary to draw on fund balance for operations and as you can see in the next table, the fund balance for the General Fund decreases 1.3%. However, the Road, Redevelopment (RDA) and Parks Capital Improvement Project (CIP) Funds have significant decreases in fund balance (66.2%, 19.4% and 35.0%, respectively) due to capital projects. These funds have restricted revenues that have been set aside in past years and are now being used to

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fund qualifying projects. The Road and RDA Funds have street and sidewalk improvements and the Parks CIP Fund is improving 2 parks.

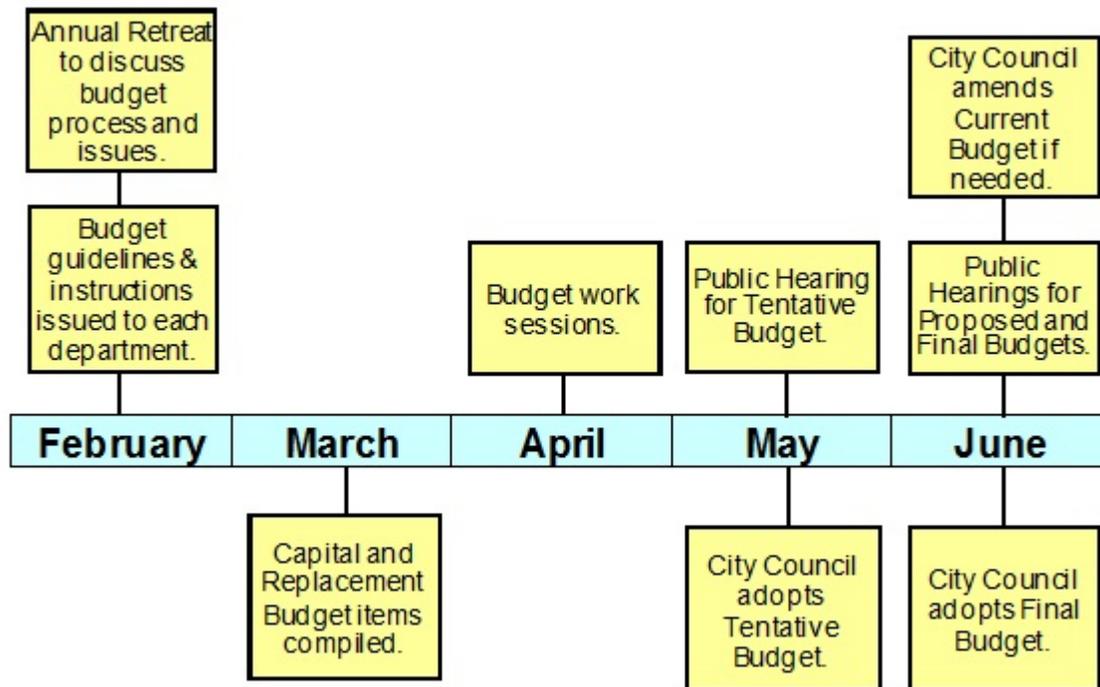
	Governmental Funds				
	General	Road	RDA	Parks CIP	Debt Svc
Beginning Balances	891,901	628,412	1,787,987	141,301	-
Revenues					
Program revenues					
Charges for services	1,526,339				
Grants and contributions	10,000	-			
General revenues					
Property taxes	1,832,407				
Sales tax	3,000,000				
Other taxes	1,495,000	357,000	1,070,000		
Other	126,352	2,650	10,000	70,500	
Total revenues	7,990,098	359,650	1,080,000	70,500	-
Transfers In	950,000	-	-	-	953,749
Expenses					
General government	2,832,403		427,600		
Public safety	3,660,865				
Streets	426,265	262,000			
Parks and recreation	488,570				
Capital projects	-	300,000	662,436	120,000	
Debt Service	-				953,749
Water					
Sewer					
Solid Waste					
Storm Water Drainage	-				
Recreation Fund					
Telecomm. Fund					
Total expenses	7,408,103	562,000	1,090,036	120,000	953,749
Transfers Out	1,565,112	213,396	337,324	-	-
Ending Balances	858,784	212,666	1,440,627	91,801	-
Percent Change	-3.7%	-66.16%	-19.43%	-35.03%	0.00%

Budget Calendar

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

An annual Retreat is held in February at which the Mayor, City Council and Department Heads meet to discuss and brainstorm City issues. This influences the City's budget by addressing new projects and goals that stem from concerns raised by residents and Council Members. These items may be immediately addressed or may need many years of planning, such as a Public Safety Building.

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Following the Retreat, the Finance Director prepares worksheets for Department Heads with the following information.

- Last two (2) years of audited amounts
- Original current year budget amounts
- Year-to-date 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 detail 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.

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.

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The Finance Director presents the Tentative Budget to the Mayor and City Council on or before the first meeting in May. 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 public hearings on the budget. The first public hearing is on or before the first meeting in June to present and discuss the Proposed Budget. The second public hearing is held on or before the second Council Meeting in June to present and adopt Final Budget. Utah State Code mandates that the Final Budget must be adopted before June 22. 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, the necessity to amend the budget of any fund during the year should be rare.

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 six budget issues.

Budget Issue #1

Issue: Should Lindon City implement changes recommended in the Salary Survey Report?

Background: This year Lindon City conducted a salary survey to determine if the salaries of the City's employees were comparable with other cities. Lindon City has historically conducted salary surveys every 3-5 years. The last survey was conducted 5 years ago.

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Salary surveys provide useful information to attract, support and retain employees. A salary survey is a standard method of finding out what other organizations are paying for specific jobs or job classes.

The survey included eight Utah County cities: Alpine, American Fork, Highland, Payson, Pleasant Grove, Saratoga Springs, Spanish Fork and Springville. The survey results show that most positions at Lindon City are paid within a 5% variance of the average of their counterparts. There are, however, five positions with salaries that are more than 10% below average. In order to bring the salaries for these positions closer to the survey's averages, the positions should be moved on Lindon's Pay Scale from their current range to the recommended range. More detail is available in the Salary Survey Report. The recommended changes are summarized below.

<u>Position</u>	<u>Move from Range</u>	<u>Move to Range</u>	<u>Fiscal Impact</u>
Clerk/Typist I	6	8	\$1,467
Finance Director	23	26	\$14,189
Parks & Recreation Director	21	25	\$16,112
Police Chief	25	27	\$12,708
Public Works Director	25	27	\$13,436
			<hr/>
			\$57,912

Differential Fiscal Impact: The increase of \$57,912 in the general fund is reflected in the Final Budget.

City Council Action: Approved

Budget Issue #2

Issue: Should Lindon City provide employees with a 1.9% Cost Of Living Allowance (COLA) increase and provide for a merit step increase in January?

Background: The Consumer Price Index (CPI) had an average annual increase of 1.9% from March 2012 to February 2013 according to US Department of Labor. Performance evaluations are performed annually in January at which time merit increases would be available to those who meet a predetermined criteria. Historically, COLA and merit increases have provided somewhat consistent buying power for the employees and have kept salaries competitive and employee morale high.

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Differential Fiscal Impact:

	COLA <u>only</u>	Merit <u>only</u>	COLA & Merit <u></u>
General Fund	\$62,636	\$40,775	\$98,789
Water Fund	\$2,748	\$1,974	\$4,760
Sewer Fund	\$2,046	\$1,470	\$3,544
Storm Water Fund	\$2,649	\$1,903	\$4,588
Recreation Fund	\$2,514	\$1,806	\$4,355
Citywide Totals	\$72,593	\$47,929	\$116,035

Both the COLA and Merit increases are reflected in the Final Budget.

City Council Action: Approved

Budget Issue #3

Issue: Should Lindon City fund the increase in insurance benefits for city employees?

Background: Lindon City continues to contract with First West Benefits Solutions (FWBS) to manage the employee benefits. Renewal rates for Altius, who currently provides the medical insurance for employees, were estimated to increased 20%. Staff asked FWBS to bid out the medical insurance coverage again this year in hopes that the bidding process would help the City to find lower rates or other plan options. Two providers, Altius and PEHP, turned in competitive rates and plans and the employees met to discuss the options. Employees opted to switch medical coverage to PEHP, saving Lindon City over \$23,000.

Lindon City was notified by EMI, the dental insurance provider, that premiums would be increasing 4.0%. In the bidding process, FWBS received a lower bid from PEHP, lowering dental premiums 25.1%.

As of July 1, 2013, the City will have 43 full-time employees and 1 city council member with benefits. Lindon City has provided full-time employees a benefit allowance equal to the family premiums for the traditional medical plan and the dental plan less the determined amount for the employee participation. The amount for the employee participation changes each year by half of the percentage increase (or decrease) in the family medical and dental premiums. This year there is an increase of 4.77% so the employee participation will increase 2.38%.

The overall benefit allowance increase, as determined by the increase in medical insurance premiums and decrease in dental insurance premiums and offset by the increase in employee participation, is approximately 4.86% or \$808 per month for full-

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time employees taking medical insurance. Employees who do not participate in medical insurance through Lindon City will not receive an increase in their benefit allowance.

Differential Fiscal Impact:

General Fund	\$24,506
Water Fund	\$808
Sewer Fund	\$808
Storm Water Fund	\$808
Recreation Fund	<u>\$533</u>
Citywide Total	\$27,463

These increases are reflected in the Final Budget.

City Council Action: Approved

Budget Issue #4

Issue: Should Lindon City hire a full-time water technician and change the Community Center Program Coordinator from part time to full time?

Background: The Public Works Director has requested that a full-time water technician be hired to assist in the water division.

The Parks and Recreation Director has requested that the Community Center Program Coordinator be changed from part time to full time. This would allow more time to initiate and oversee classes and activities which will be held in the Community Center.

Fiscal Impact: The amounts below reflect salaries and benefits with COLA and Merit increases for these positions.

<u>Water Technician</u>	
Water Fund	\$63,991
<u>Program Coordinator</u>	
Recreation Fund	\$41,706

The Budget Committee recommended that Lindon City postpone filling these requests and the amounts are **NOT** reflected in the Final Budget.

City Council Action: Denied

Budget Issue #5

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

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Background: The City Engineer recommends that these utility rates be increased annually using the Consumer Price Index (CPI) in order to cover the rising costs associated with operating and maintaining the systems. The average annual CPI increase from March 2012 to February 2013 is 1.9%.

The City Engineer completed a review of the Sewer utility rates as part of the sewer bond process. The analysis concluded that Lindon City should increase sewer rates in order to cover the bond payments. The recommended increase for 2013-2014 is 15%. This is the final increase to cover bond payments. Future increases will be at the CPI rate.

The recommended rate changes are listed below along with the 2012-2013 rates.

Utility	2012-2013 Rates	Recommended 2013-2014 Rates
Water (1" meter)		
Below North Union Canal		
Base	\$15.41	\$15.70
Usage	\$1.27 / kgal	\$1.29 / kgal
Above North Union Canal		
Base	\$16.35	\$16.91
Usage	\$1.30 / kgal	\$1.34 / kgal
Upper Foothills		
Base	\$25.20	\$26.14
Usage	\$1.55 / kgal	\$1.63 / kgal
Sewer		
Base	\$14.19	\$16.32
Usage	\$2.55 / kgal	\$2.93 / kgal
Storm Water (per ESU)	\$4.75	\$4.84

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

The monthly increase on an average resident's utility bill (below North Union Canal) would be:

Water	\$0.45
Sewer	\$5.17
Storm	\$0.09
add'l tax	<u>\$0.34</u>
Total	\$6.05

Differential Fiscal Impact:

Water Fund	\$20,970
Sewer Fund	\$177,000
Storm Water Fund	\$7,580

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

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City Council Action: Approved

Budget Issue #6

Issue: Should Lindon City increase Garbage and Recycling rates?

Background: Lindon City charges residents for garbage and recycling collection. The rates are determined by three factors.

- Allied Waste's collection rates
- Allied Waste's fuel surcharge (variable)
- North Pointe Solid Waste Transfer Stations tipping fees (based on varying weights)

The rates that Lindon City charges residents on their utility bills for garbage and recycling services were evaluated this year. Staff found that the City is not collecting enough from customers to cover costs on additional garbage cans and this deficiency was being compensated by excess revenue from recycling containers.

Allied Waste Services is requesting a CPI increase of 2.1% on the garbage and recycling collection services for Lindon City. This rate was last increased 1.5% in July 2012 (they had requested a 3.0% increase). The increase applies only to Allied Waste's collection rates as their fuel surcharge is re-evaluated monthly.

North Pointe Solid Waste Transfer Station is also increasing their fees. Their per ton tipping fee will increase \$2.50, going from \$29/ton to \$31.50/ton.

With these fee increases and the rate evaluation, the following rate changes are recommended.

Service	2012-2013 Rates	Recommended 2013-2014 Rates	Change
Garbage - First Can	\$9.58	\$9.90	\$0.32
Garbage - Each Add'l Can	\$4.94	\$7.32	\$2.38
Recycling - Each Can	\$4.79	\$4.13	(\$0.66)

Differential Fiscal Impact: An estimated increase in revenue and expenses of approximately \$11,000 is reflected in the Final Budget. These changes are reflected in the revised Fee Schedule.

City Council Action: Approved

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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 on the following page, totaling \$1,795,551, have been approved for 2013-2014.

Fund	Project	Budget
General	Sidewalk improvements	\$20,000
Road	Streets projects and overlays	\$300,000
RDA	Enlarge State of Utah's detention basin; street projects within district	\$162,500
RDA	Sidewalk and 20 ft landscaping throughout District 3	\$500,000
Parks	Citizenship Park: picnic gazebo and electrical	\$5,000
Parks	Lindon View Trailhead Park: sod, sprinklers, annual pmt to Utah County	\$60,000
Parks	Fryer Park: Walking trail with lights	\$50,000
Water	Various waterline improvements	\$305,000
Water	Water line relocation for Murdock Canal piping project	\$51,064
Sewer	Lindon's portion of UV upgrade at Orem Water Reclamation Facility	\$97,920
Sewer	Sewer lateral camera	\$10,000
Sewer	Infiltration Elimination	\$40,000
Sewer	Sewer line relocation for Murdock Canal piping project	\$29,600
Storm Water	Phase 1 of 3 for PW dumping and washout basin	\$40,000
Storm Water	Special projects reserve	\$12,000
Storm Water	Storm water drain line relocation for Murdock Canal piping project	\$36,637
Recreation	Aqua climbing wall	\$23,330
Recreation	Passenger van for seniors	\$52,500

Description of significant capital projects

The Class C Road Fund has budgeted \$300,000 for street overlays. The Public Works Director is still working with the City Engineer to prioritize which street projects need to be done this year. There should not be a maintenance expense on the newly overlaid roads in the immediate future.

In the RDA Fund, the West Side District will spend the remaining \$162,500 in its reserves to enlarge the state of Utah's detention basin. Any remaining funds will go to road, water, and sewer infrastructure improvements along 1200 West. District 3 will fund a total of \$500,000 for improvements throughout the district. These improvements include installing sidewalks and 20 foot landscaping strips where they do not already exist and reconstruction of asphalt on 800 West. Lindon City does not foresee any impact on operational costs in future budgets due to these projects.

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The Parks CIP Fund has allocated \$115,000 in park impact fees to put a picnic gazebo with electricity in Citizenship Park, enhance Lindon View Trailhead Park with sod and sprinklers, and add a walking trail with lights at Fryer Park. Utah County owned the property that Lindon View Trail Park is on. As part of the Murdock Canal piping project, this property was selected to be a trailhead for the Murdock Canal Trail. Utah County built a restroom and covered picnic area and is selling the property and improvements to Lindon City of 10 annual payments of \$10,000.



One of many trails in Lindon

The Water Fund has budgeted \$305,000 for waterline projects. The Public Works Director is still working with the City Engineer to prioritize which projects need to be done this year. There should not be a maintenance expense on these improvements in the immediate future.

The Provo River Water Users Association (PRWUA), in cooperation with the US Bureau of Reclamation, will be piping, or enclosing, the Murdock Canal. This project is federally funded. The only costs that Lindon City will pay will be to relocate utility lines around the project. PRWUA will relocate Lindon City utility lines and spread the estimated reimbursement cost over 3 years starting in the 2010-2011 fiscal year. The project engineers estimated the costs for the first 2 years, which are assigned to the Water, Sewer and Storm Water Drainage Funds. The final payment totaling \$117,301 will be made in the 2013-2014 fiscal year and is based on actual cost less payments received. Lindon City does not foresee any impact on operational costs in future budgets due to this project.

Lindon City pipes sewage to Orem Water Reclamation Facility (OWRF). Lindon has agreed to share a portion of improvement costs for OWRF. In 2013-2014, Orem is upgrading to an ultraviolet (UV) treatment. Lindon's share of this is \$97,920. There will not be a continued payment for the operation of this UV treatment. In fact, both cities are hoping this treatment will see a decrease in operational costs, which Lindon will also share. The cost savings is unknown and has not been quantified yet.

The Storm Water Fund has budgeted \$40,000 for the first of three phases to install a dumping and dry out basin at the Public Works Building. This is an area for collected waste material (i.e. from the street sweeper) to be dumped and allowed to drain and dry out before being taken to the landfill. This project will continue for two more years. When complete, this project should save about \$1,000 annually in tipping fees at the landfill.

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The Recreation Fund has budgeted for two purchases which will be funded by grants. The first purchase is an Aqua climbing wall for the Aquatics Center for \$23,330. About \$12,000 of this is funded by a Utah County grant. The second purchase is \$52,500 for a passenger van to transport senior citizens for various programs. Lindon has been awarded a \$50,000 Community Development Block Grant (CDBG) for this purchase. The Aqua wall will draw patrons to the Aquatics Center and increase daily admission and season pass revenue \$5,000 annually.

Future Projects

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 and appropriate Department Heads. These formal plans are instituted for following areas to comply with impact fee regulations.

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

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. Due to the recent economic downturn, Lindon City has had to postpone most of the planned projects as well as the scheduled maintenance of infrastructure citywide over the past five years.

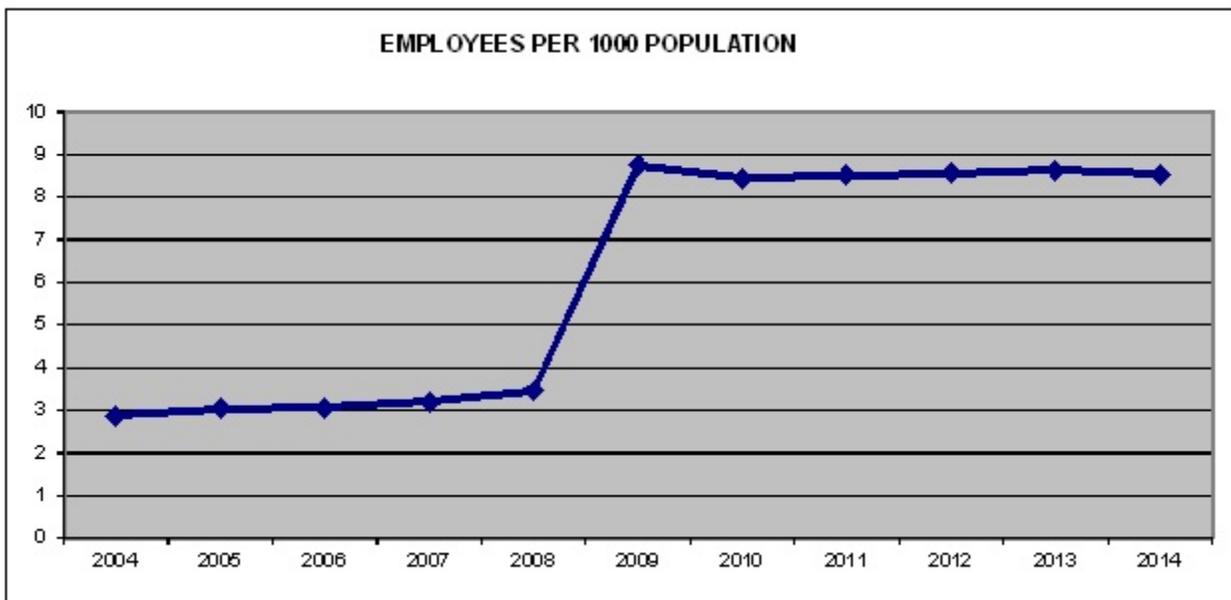
With the improvement in the economy, the Mayor, Council, City Engineer and staff will work together this year to evaluate the condition and needs of infrastructure and compile new maintenance schedules and strategic improvement plans. The City Engineer will also update the Water Capital Facilities Plan.

Lindon City currently contracts Fire and Emergency Medical Services (EMS) with Orem City. Lindon also owns a small fire station with a neighboring home for Orem Fire and EMS personnel to use. When the agreement with Orem City began five years ago, Lindon City officials committed to build a Public Safety Building within the next three to five years. The Public Safety Building would house both Lindon Police and Orem Fire/EMS. The funds to build the Public Safety Building are still not available. Orem and Lindon City have extended the deadline for completion of the Public Safety Building to 2018. Lindon City is currently working on the design and looking at possible locations within the City.

**LINDON CITY
2013-2014 APPROVED BUDGET**

PERSONNEL SUMMARY

The 2008-2009 fiscal year saw the staffing of the new Aquatics Center and Police Department. Since then, the City has maintained a ratio of about 8½ employees per 1000 population as depicted in the chart below. During the winter months when the Aquatics Center is closed, Lindon City maintains a ratio of about 4 employees per 1000 population. The chart below shows the ratio of employees to population based off the number of employees needed to staff the Aquatics Center for the season. Additional personnel information, including the Position Schedule and the Pay Range Schedule, is available in the Compensation Programs section.



On the following page is a summary of the changes in the number of full time and part time personnel in the different departments and divisions. There is not an increase in personnel for the 2013-2014 fiscal year.

**LINDON CITY
2013-2014 APPROVED BUDGET**

PERSONNEL SUMMARY

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14 VARIANCE</u>
LEGISLATIVE					
Mayor & Council					
FT	0	0	0	0	0
PT	6	6	6	6	0
Planning Commission					
FT	0	0	0	0	0
PT	7	7	7	7	0
COURT					
FT	1	1	1	1	0
PT	3	3	3	3	0
ADMINISTRATIVE					
Administration					
FT	2	2	2	2	0
PT	0	0	0	0	0
Finance & Treasury					
FT	4	4	4	4	0
PT	0	1	1	1	0
COMMUNITY DEVELOPMENT					
Building					
FT	2	2	2	2	0
PT	0	0	0	0	0
Planning					
FT	3	3	3	3	0
PT	1	1	1	1	0
PARKS & RECREATION					
FT	3	3	3	3	0
PT	87	87	88	88	0
POLICE					
FT	14	14	15	15	0
PT	5	5	5	5	0
PUBLIC WORKS					
Director, Inspector & Clerical					
FT	3	3	3	3	0
PT	0	0	0	0	0
Sewer					
FT	1	1.5	1.5	1.5	0
PT	0	0	0	0	0
Storm Drainage					
FT	2	2.5	2.5	2.5	0
PT	0	0	0	0	0
Streets					
FT	2	2	2	2	0
PT	0	0	0	0	0
Water					
FT	2	2	2	2	0
PT	0	0	0	0	0
TOTAL					
FT	39	40	41	41	0
PT	109	110	111	111	0

**LINDON CITY
2013-2014 APPROVED BUDGET**

CITYWIDE DEBT

Lindon City does not have any general obligation debt. The City's debt service requirements for the 2013-2014 fiscal year are detailed in the table below. Descriptions of long-term debt follow.

Fund Type	2013-2014 FY Debt Requirements		Outstanding Principal
Governmental	Principal	\$437,236	\$2,465,196
	Interest	\$110,340	
	Total	\$547,576	
Proprietary	Principal	\$864,283	\$16,903,318
	Interest	\$802,766	
	Total	\$1,467,019	
Citywide	Principal	\$1,301,519	\$19,368,514
	Interest	\$913,106	
	Total	\$2,214,625	

Governmental Activities

2005 RDA District 3 Refunding Bond

The Lindon City Redevelopment Agency, Tax Increment Revenue Refunding Bonds Series 2005 was issued by the Lindon City Redevelopment Agency in August 2005 in the amount of \$3,095,000 with a coupon rate of 3.92%. The proceeds were used to refund the Lindon City Redevelopment Agency, Utah Neighborhood Redevelopment Tax Increment Revenue Bonds, Series 1999 which was used to install infrastructure and related improvements as part of the District Three Redevelopment Project Area. The principal outstanding at June 30, 2013 was \$882,000 with interest requirements totaling \$57,350. Although it is included in the general long-term debt account group of Lindon City for reporting purposes, Lindon City has no obligation to repay these bonds. The bonds are repaid from the tax increment revenue of the Redevelopment Agency. These bonds are scheduled to mature in June 2015.

2005 Sales Tax Revenue Bond

The Sales Tax Revenue Bonds Series 2005 was issued for \$3,700,000. Debt service payments are made annually with interest at 3.75%. The liability was split between Governmental and Proprietary funds in order to help finance the road, water and storm drain improvements of 700 North, west of Geneva Road. The principal outstanding at June 30, 2013 for the Road portion of this debt was \$2,020,431 with interest requirements totaling \$525,643. These bonds are scheduled to mature in June 2025.

**LINDON CITY
2013-2014 APPROVED BUDGET**

Business-type Activities

2005 Sales Tax Revenue Bond

The Sales Tax Revenue Bonds Series 2005 was issued for \$3,700,000. Debt service payments are made annually with interest at 3.75%. The liability was split between Governmental and Proprietary funds in order to help finance the road, water and storm drain improvements of 700 North, west of Geneva Road. The principal outstanding at June 30, 2013 for the Water portion of this debt was \$138,719 with interest requirements totaling \$36,090. The principal outstanding at June 30, 2012 for the Storm Water portion of this debt was \$376,850 with interest requirements totaling \$98,042. These bonds are scheduled to mature in June 2025.

2006 Water Revenue Bond

The Water Revenue Bonds Series 2006, Lindon City, Utah consisted of \$256,000 in debt issued to finance the replacement of the culinary waterline on 400 North, from Canal Drive to 200 East. Debt service payments are made annually with interest at 5.0%. The principal outstanding at June 30, 2013 was \$117,560 with interest requirements totaling \$15,053. These bonds are scheduled to mature in September 2016.

2010 Water Meter Replacement Lease

In 2010, Lindon City entered into a lease agreement of \$385,075 to replace the water meters throughout the City with radio-read meters. The lease agreement has an interest rate of 3.5%. The principal outstanding at June 30, 2013 was \$238,943 with interest requirements totaling \$16,918. This obligation will be satisfied in July 2015.

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, 2013 was \$2,916,163 with interest requirements totaling \$1,925,715. These bonds are scheduled to mature in February 2047.

**LINDON CITY
2013-2014 APPROVED BUDGET**

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, 2013 was \$2,095,367 with interest requirements totaling \$0. 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 are being used to improve and upgrade sewer lines, pump and lift station on Geneva Road near the Orem City border. The principal outstanding at June 30, 2013 was \$2,763,000 with interest requirements totaling \$702,275. These bonds are scheduled to mature in July 2031.

2008 Sales Tax Revenue Bond – Aquatics Center Bond

The 2008 Sales Tax Revenue Bond was issued for \$9,565,000. Debt service payments are made annually with interest at 3.75%. The proceeds were used to build the Lindon Aquatics Center which opened May 2009. The principal outstanding at June 30, 2013 was \$8,780,000 with interest requirements totaling \$5,092,340. These bonds are scheduled to mature in July 2033.

2009 Sales Tax Revenue Bond – Hogan

The 2009 Sales Tax Revenue Bond was issued for \$800,000. Debt service payments are made annually with interest at 3.88%. The proceeds were used to build the Flow Rider in conjunction with the Aquatics Center. The City had excess funds from the completion of the Aquatics Center and the flow rider, and thus used the remaining funds in the Hogan Bond to reduce the outstanding principal. The principal outstanding at June 30, 2013 was \$341,000 with interest requirements totaling \$13,367. These bonds are scheduled to mature in July 2014.

Legal Limits

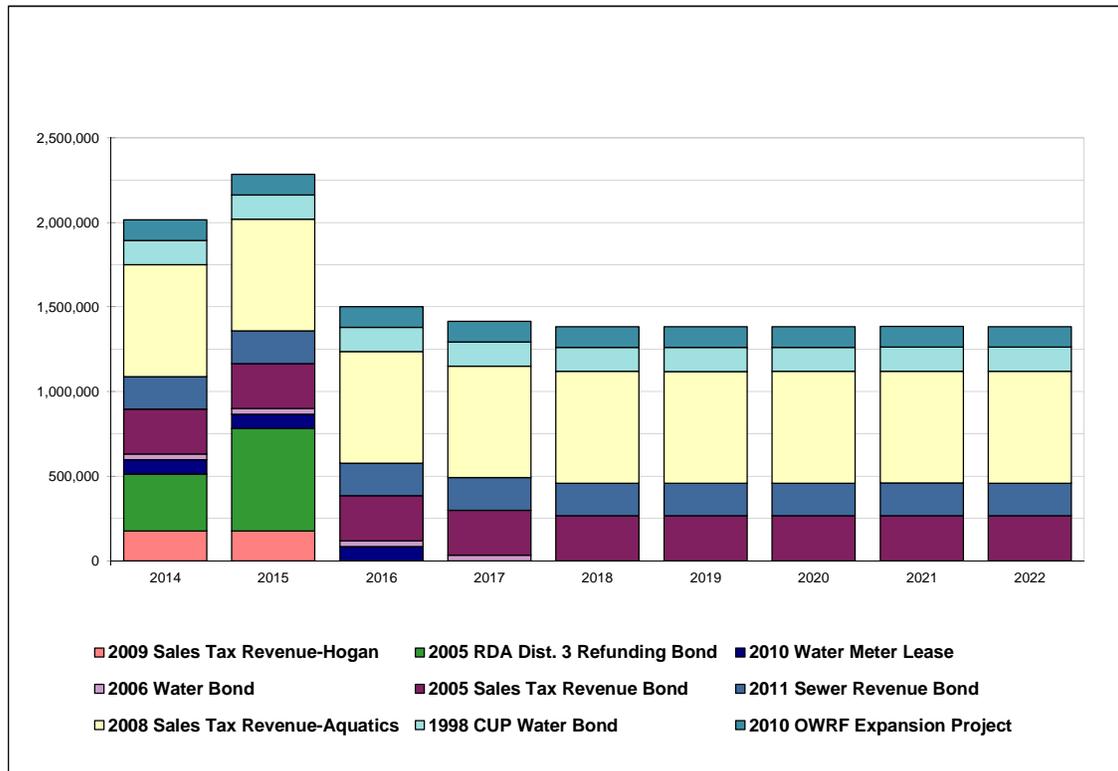
The Utah State Constitution, Article XIV, Section 4 states, “no city ... shall become indebted to an amount, including existing indebtedness, exceeding four percent of the value of the taxable property therein...” According to the Utah County Auditor’s Office, the 2013 real property taxable value for Lindon City is \$907,445,459. This sets the limit of indebtedness at \$36,279,818. As of June 30, 2013, Lindon City’s total outstanding debt principal is \$20,670,032. This is well within the state limit.

Lindon City’s debt policy is located in the Financial Policies section.

LINDON CITY 2013-2014 APPROVED BUDGET

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.

ANNUAL DEBT PAYMENTS BY OBLIGATION



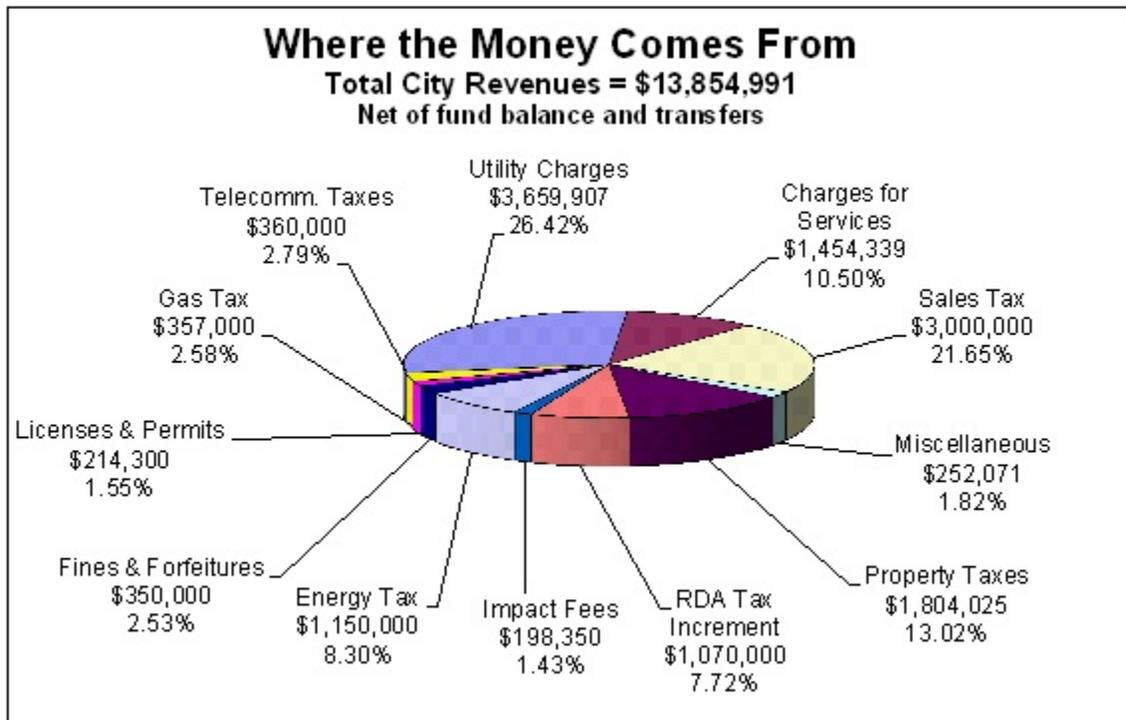
Obligation	Principal & interest payments for fiscal year ending:										Original Principal	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
2009 Sales Tax Revenue-Hogan	176,991	177,376										800,000
2005 RDA Dist. 3 Refunding Bond	335,574	603,775										3,095,000
2010 Water Meter Lease	85,287	85,287	85,287									385,075
2006 Water Bond	33,153	33,153	33,153	33,153								256,000
2005 Sales Tax Revenue Bond	266,100	266,688	266,013	266,113	265,950	266,525	266,800	266,775	266,450	265,825		3,700,000
2010 OWRF Expansion Project	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	110,778	2,217,241
2011 Sewer Revenue Bond	192,075	192,000	192,850	192,600	192,275	192,875	192,375	192,800	192,125	192,375		3,000,000
2008 Sales Tax Revenue-Aquatics	661,166	661,041	660,185	658,585	661,485	658,885	660,618	661,400	661,385	660,645		9,565,000
1998 CUP Water Bond	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404		3,279,033
TOTALS	2,014,625	2,283,598	1,501,766	1,414,729	1,383,989	1,382,564	1,384,071	1,385,254	1,384,239	1,372,027		26,297,349

**LINDON CITY
2013-2014 APPROVED BUDGET**

BUDGET SUMMARY

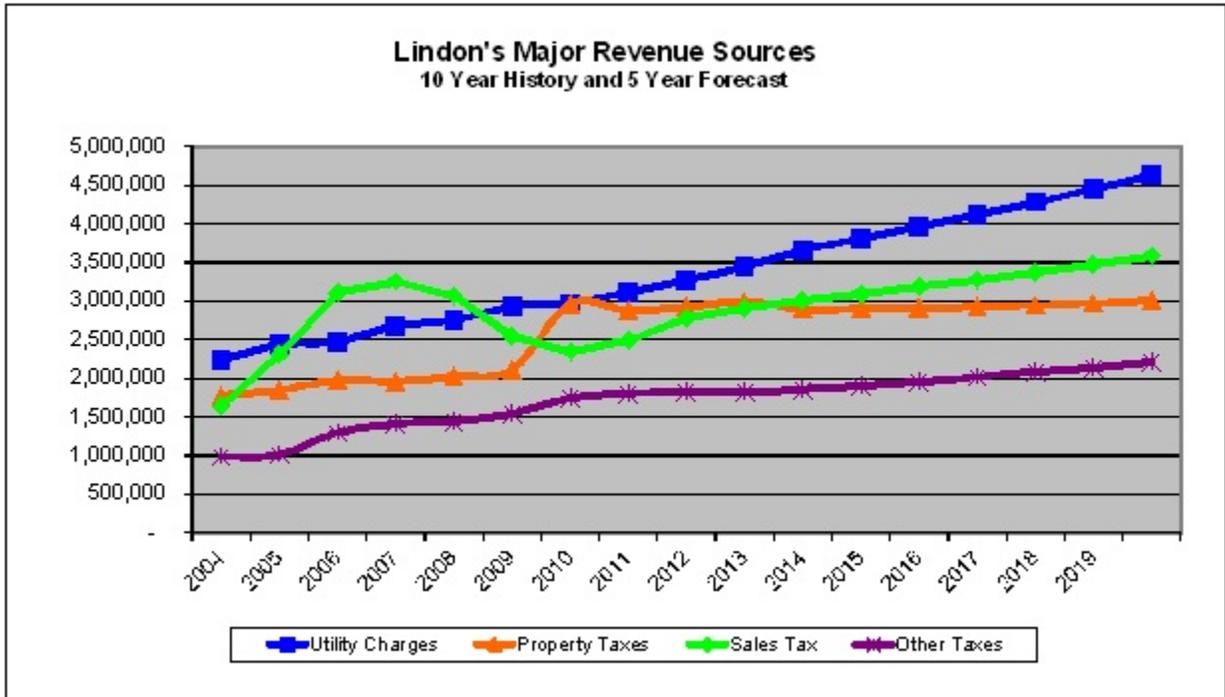
Citywide Revenues

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



Sales tax has been a major source of revenue in the last decade. The Mayor and City Council recognize the unpredictable nature of sales tax. They prefer to use the majority of this revenue for improvements, capital purchases and other one time expenditures, rather than relying on it for operational costs. Lindon City's sales tax revenue reduced a total of 27.9% from the 2006-2007 fiscal year to the 2009-2010 fiscal year. However, the sales tax revenue has increased and average of 6.4% since 2010. As you can see from the chart on the next page, sales tax revenue is expected to improve by about 3% each year for the next 5 years.

**LINDON CITY
2013-2014 APPROVED BUDGET**



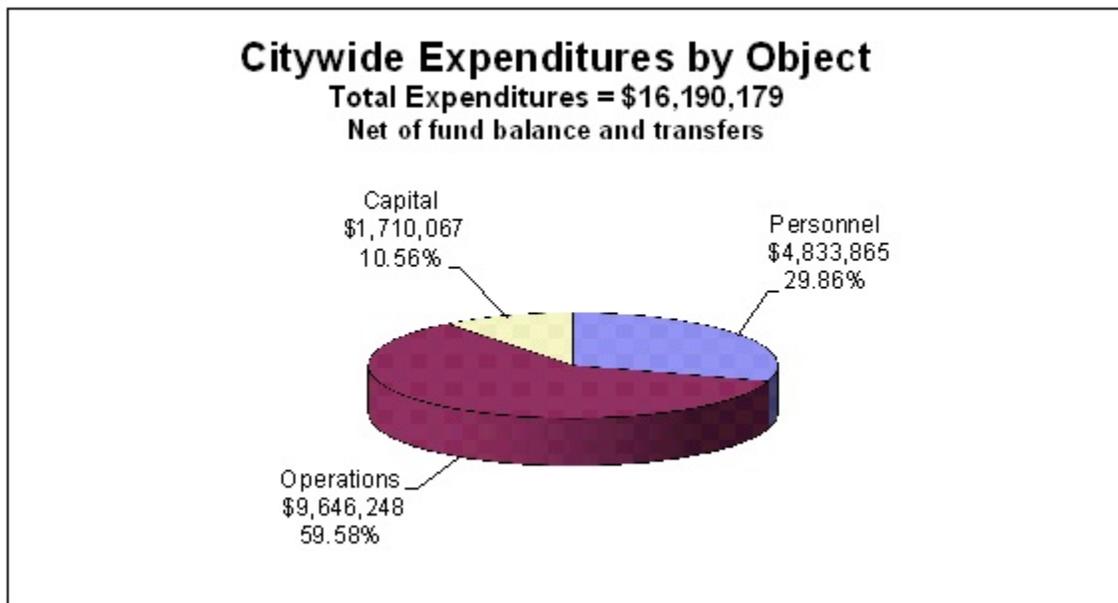
In 2012, Lindon City received about 16.6% of the total property taxes paid by residential and commercial owners. Lindon's Certified Tax Rate (CTR) will decrease from .002107 to .002043 for taxes collected in the 2013-2014 fiscal year due to increasing property valuations in the City. Essentially when valuations increase, the CTR will decrease to guarantee the City the same revenue from year to year, excluding increases due to growth. Property taxes also include the tax increment that the Redevelopment Agency (RDA) receives for two project areas.

The chart above refers to Other Taxes which included franchise taxes and Class C road fund allotment. These are also expected to steadily increase over the next five years.

**LINDON CITY
2013-2014 APPROVED BUDGET**

Citywide Expenditures

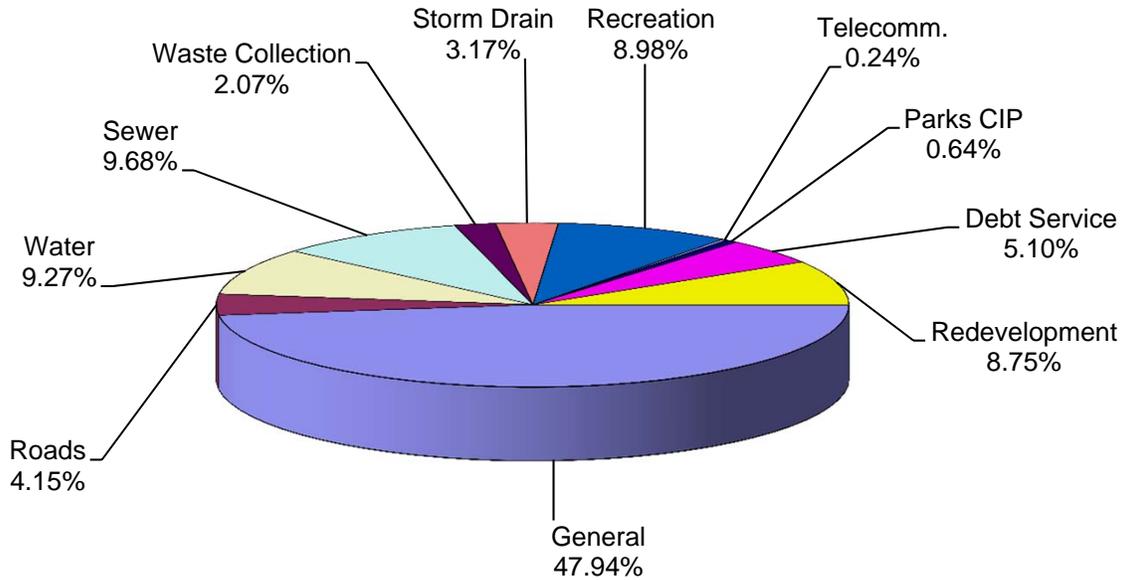
The graph below shows Citywide expenditures classified by type (personnel, operational and capital) and does not include transfers and fund balance appropriations. You can see that capital expenditures are only 10.56% of budgeted expenses while the majority (59.58%) of the City's budget is for operational expenditures.



The total Citywide Budget for 2013-2014 is \$18,548,455, including transfers and fund balance appropriations. On the next few pages is a chart depicting the Citywide Budget by Funds followed by the Budget Summary for the City.

**LINDON CITY
2013-2014 APPROVED BUDGET**

CITY WIDE EXPENDITURES BY FUNDS



<u>Fund</u>	<u>Budget</u>
General	\$8,973,215
Roads	\$777,546
Water	\$1,735,325
Sewer	\$1,811,631
Waste Collection	\$388,295
Storm Drain	\$594,101
Recreation	\$1,681,352
Telecomm.	\$45,000
Parks CIP	\$120,000
Debt Service	\$953,749
Redevelopment	\$1,638,760
Total	<u><u>\$18,718,973</u></u>

**LINDON CITY
2013-2014 APPROVED BUDGET**

BUDGET SUMMARY

	<u>2010-2011 ACTUAL</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ORIGINAL</u>	<u>2012-2013 AMENDED</u>	<u>2013-2014 REQUESTED</u>
GENERAL FUND REVENUES					
Taxes					
Property Taxes	1,748,330	1,844,907	1,814,025	1,847,025	1,832,407
General Sales & Use Tax	2,485,409	2,770,958	2,800,000	2,900,250	3,000,000
Other Taxes	1,436,983	1,471,554	1,460,000	1,460,000	1,495,000
Licenses & Permits	226,138	199,211	197,300	214,300	214,300
Grants & Intergovernmental	159,974	83,777	210,000	10,000	10,000
Charges for Services	31,802	30,154	25,500	39,500	29,500
Fines & Forfeitures	436,573	400,540	385,000	350,000	350,000
Miscellaneous Revenue	546,449	102,485	97,500	196,900	126,352
Class B & C Roads	390,540	355,540	364,650	365,800	359,650
Cemetery	63,881	50,100	31,000	54,800	50,000
Transfers & Contributions	1,565,376	809,565	836,729	1,479,725	1,832,539
Use of Fund Balance, General Fund	-	9,690	928,418	100,041	33,117
Use of Fund Balance, Road Fund	431,245	255,353	373,045	479,445	417,896
Use of Impact Fee Fund Bal, Road Fund	-	-	-	-	-
TOTAL GENERAL FUND REVENUES	<u>9,522,700</u>	<u>8,383,832</u>	<u>9,523,167</u>	<u>9,497,786</u>	<u>9,750,761</u>
GENERAL FUND EXPENDITURES					
Legislative	93,978	101,994	97,286	100,186	98,572
Judicial	507,649	477,433	522,640	471,935	466,255
Administrative	623,981	689,527	767,010	786,500	766,200
City Attorney	42,052	52,704	57,500	62,500	85,000
City Engineer	86,519	91,286	100,000	200,000	250,000
Elections	0	8,934	1,000	0	9,600
Government Buildings	679,454	149,161	164,700	203,200	116,800
Police Services	2,471,866	2,020,151	2,198,997	2,158,102	2,347,702
Fire Protection Services	1,127,378	1,270,180	1,293,146	1,291,346	1,293,913
Protective Inspections	212,343	220,469	229,140	232,520	242,840
Animal Control Services	20,191	20,561	22,250	22,250	19,250
Highway & Public Improvements	219,474	291,129	618,102	525,434	426,265
Class B & C Roads	420,169	397,377	522,000	627,400	562,000
Public Works Administration	292,874	310,049	318,915	323,945	342,575
Parks	452,190	430,627	575,310	467,145	488,570
Library Services	24,763	25,169	27,000	27,000	27,000
Cemetery	147,463	9,727	14,400	9,810	10,810
Planning & Economic Developmnt	273,550	274,286	296,410	230,697	265,607
Transfers	1,544,364	1,498,153	1,649,011	1,651,006	1,778,508
Contributions	230,037	44,916	46,200	102,510	151,144
Appropriation, General Fund Bal.	52,406	0	0	0	0
Appropriation, Class B & C Fund Bal.	0	0	0	0	0
Appropriation, Road Impact Fees	0	0	2,150	4,300	2,150
TOTAL GENERAL FUND EXPENDITURES	<u>9,522,700</u>	<u>8,383,832</u>	<u>9,523,167</u>	<u>9,497,786</u>	<u>9,750,761</u>
REDEVELOPMENT AGENCY FUND					
STATE STREET DISTRICT REVENUES					
Tax Increment	230,608	256,706	260,000	328,000	240,000
Other	13,919	12,623	7,400	7,400	5,000
Use of Fund Balance	0	0	0	0	0
TOTAL STATE STREET DISTRICT REVENUES	<u>244,527</u>	<u>269,329</u>	<u>267,400</u>	<u>335,400</u>	<u>245,000</u>
STATE ST DISTRICT EXPENDITURES					
Operations	39,915	111,670	83,800	143,300	33,600
Capital	0	0	0	0	0
Appropriation to Fund Balance	204,612	157,659	183,600	192,100	211,400
TOTAL STATE ST DISTRICT EXPENDITURES	<u>244,527</u>	<u>269,329</u>	<u>267,400</u>	<u>335,400</u>	<u>245,000</u>
WEST SIDE DISTRICT REVENUES					
Tax Increment	0	0	0	0	0
Other	657	5,867	0	0	0
Use of Fund Balance	0	21,471	445,957	274,050	172,736
TOTAL WEST SIDE DISTRICT REVENUES	<u>657</u>	<u>27,338</u>	<u>445,957</u>	<u>274,050</u>	<u>172,736</u>
WEST SIDE DISTRICT EXPENDITURES					
Operations	606	15,338	10,300	10,300	10,300
Capital	0	12,000	435,657	263,750	162,436
Appropriation to Fund Balance	51	0	0	0	0
TOTAL WEST SIDE DISTRICT EXPENDITURES	<u>657</u>	<u>27,338</u>	<u>445,957</u>	<u>274,050</u>	<u>172,736</u>

**LINDON CITY
2013-2014 APPROVED BUDGET**

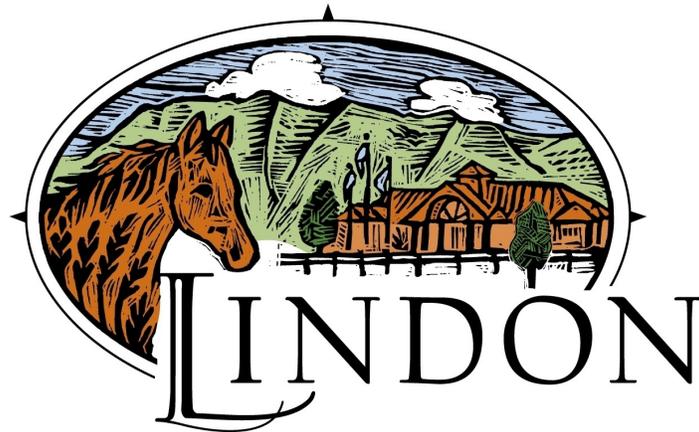
BUDGET SUMMARY

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL	2012-2013 AMENDED	2013-2014 REQUESTED
DISTRICT #3 REVENUES					
Tax Increment	899,897	828,862	830,000	830,000	830,000
Other	5,123	5,867	5,000	5,000	5,000
Use of Fund Balance	116,867	0	400,853	150,353	386,024
TOTAL DISTRICT #3 REVENUES	1,021,888	834,729	1,235,853	985,353	1,221,024
DISTRICT #3 EXPENDITURES					
Operations	1,021,888	723,995	720,353	970,353	721,024
Capital	0	0	515,500	15,000	500,000
Appropriation to Fund Balance	0	110,734	0	0	0
TOTAL DISTRICT #3 EXPENDITURES	1,021,888	834,729	1,235,853	985,353	1,221,024
DEBT SERVICE REVENUES - transfers	938,578	965,677	978,432	977,004	953,749
DEBT SERVICE EXPENDITURES					
Principal	764,895	815,458	845,581	845,581	840,265
Interest	169,111	145,646	128,279	128,279	110,340
Paying Agent Fees	4,572	4,572	4,572	3,144	3,144
TOTAL DEBT SERVICE EXPENDITURES	938,578	965,677	978,432	977,004	953,749
PARKS C.I.P. REVENUES					
Impact Fees	73,826	88,313	30,500	93,800	70,500
Use of Fund Balance	449,831	0	114,500	21,200	49,500
TOTAL PARKS C.I.P. REVENUES	523,657	88,313	145,000	115,000	120,000
PARKS C.I.P. EXPENDITURES					
Operations	0	1,610	5,000	5,000	5,000
Capital	523,657	26,548	140,000	110,000	115,000
Appropriation to Fund Balance	0	60,156	0	0	0
TOTAL PARKS C.I.P. EXPENDITURES	523,657	88,313	145,000	115,000	120,000
WATER FUND REVENUES					
Utility Fees	1,426,367	1,465,154	1,483,800	1,483,800	1,505,876
Impact Fees	36,397	34,950	32,000	32,000	32,000
Other	870,704	145,065	30,100	30,100	30,100
Use of Fund Balance	0	0	23,211	147,168	167,349
TOTAL WATER FUND REVENUES	2,333,468	1,645,170	1,569,111	1,693,068	1,735,325
WATER FUND EXPENDITURES					
Personnel	255,428	197,129	186,770	192,940	203,395
Operations	870,310	917,120	1,098,771	1,115,828	1,125,866
Capital	650,816	200,563	283,570	384,300	406,064
Appropriation to Fund Balance	556,914	330,358	0	0	0
TOTAL WATER FUND EXPENDITURES	2,333,468	1,645,170	1,569,111	1,693,068	1,735,325
SEWER FUND REVENUES					
Utility Fees	940,994	1,045,161	1,180,500	1,180,500	1,358,756
Impact Fees	75,359	73,613	64,000	64,000	64,000
Other	5,436,489	17,554	2,800	2,800	2,800
Use of Fund Balance	0	32,006	232,853	545,625	386,075
TOTAL SEWER FUND REVENUES	6,452,842	1,168,335	1,480,153	1,792,925	1,811,631
SEWER FUND EXPENDITURES					
Personnel	92,557	125,187	126,170	126,320	138,300
Operations	4,211,423	-44,509	1,125,373	1,122,505	1,384,445
Capital	1,893,152	1,087,656	228,610	544,100	89,600
Appropriation to Fund Balance	255,710	0	0	0	199,286
TOTAL SEWER FUND EXPENDITURES	6,452,842	1,168,335	1,480,153	1,792,925	1,811,631
WASTE COLLECTION REVENUES					
Utility Fees	369,809	373,817	377,000	377,000	388,295
Use of Fund Balance	21,449	0	0	0	0
TOTAL WASTE COLLECTION REVENUES	391,258	373,817	377,000	377,000	388,295
WASTE COLLECTION EXPENDITURES					
Operations	391,258	354,947	373,550	373,550	388,169
Appropriation to Fund Balance	0	18,871	3,450	3,450	126
TOTAL WASTE COLLECTION EXPENDITURES	391,258	373,817	377,000	377,000	388,295

**LINDON CITY
2013-2014 APPROVED BUDGET**

BUDGET SUMMARY

	<u>2010-2011 ACTUAL</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ORIGINAL</u>	<u>2012-2013 AMENDED</u>	<u>2013-2014 REQUESTED</u>
STORM WATER DRAINAGE REV.					
Utility Fees	378,554	387,187	399,000	399,000	406,980
Impact Fees	36,673	18,377	30,000	30,000	30,000
Other	402,359	210,113	156,511	156,511	50
Use of Fund Balance	0	8,735	376,603	363,070	157,071
TOTAL STORM WATER DRAINAGE REV.	<u>817,586</u>	<u>624,412</u>	<u>962,114</u>	<u>948,581</u>	<u>594,101</u>
STORM WATER DRAINAGE EXP.					
Personnel	130,620	158,498	161,700	165,900	178,800
Operations	349,701	423,621	286,659	287,716	326,664
Capital	157,379	42,293	513,755	494,965	88,637
Appropriation to Fund Balance	179,886	0	0	0	0
TOTAL STORM WATER DRAINAGE EXP.	<u>817,586</u>	<u>624,412</u>	<u>962,114</u>	<u>948,581</u>	<u>594,101</u>
RECREATION FUND REVENUES					
Bond Proceeds/Interest	607	796	500	500	500
Admission	336,329	316,779	283,600	292,100	292,100
Lessons/Programs	86,614	99,197	93,200	104,600	115,200
Rentals	28,253	38,911	34,700	40,400	39,500
Grants and Contributions	0	20,973	6,000	22,000	71,969
Transfer from General Fund	809,389	898,098	1,037,940	1,039,935	1,162,083
Use of Fund Balance	0	0	0	0	0
TOTAL RECREATION FUND REVENUES	<u>1,261,192</u>	<u>1,374,754</u>	<u>1,455,940</u>	<u>1,499,535</u>	<u>1,681,352</u>
RECREATION FUND EXPENDITURES					
Personnel	276,605	329,354	336,850	358,120	401,570
Operations	948,997	957,113	1,119,090	1,141,415	1,203,952
Capital	0	11,210	0	0	75,830
Appropriation to Fund Balance	35,590	77,077	0	0	0
TOTAL RECREATION FUND EXPENDITURES	<u>1,261,192</u>	<u>1,374,754</u>	<u>1,455,940</u>	<u>1,499,535</u>	<u>1,681,352</u>
TELECOMMUNICATIONS FUND REV.					
Customer Connnection Fee	-	18,165	20,000	40,000	45,000
Other	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
TOTAL TELECOMMUNICATIONS FUND REV.	<u>-</u>	<u>18,165</u>	<u>20,000</u>	<u>40,000</u>	<u>45,000</u>
TELECOMMUNICATIONS FUND EXP.					
Operations	-	15,757	20,000	40,000	45,000
Appropriation to Fund Balance	-	2,408	-	-	-
TOTAL TELECOMMUNICATIONS FUND EXP.	<u>-</u>	<u>18,165</u>	<u>20,000</u>	<u>40,000</u>	<u>45,000</u>
SPECIAL IMPROVEMENT DIST. REV.					
Special Assessments	35,197	33,983	2,100	385	0
Other	2,307	0	0	0	0
Use of Fund Balance	0	1,000	31,008	69,519	0
TOTAL SPECIAL IMPROVEMENT DIST. REV.	<u>37,505</u>	<u>34,983</u>	<u>33,108</u>	<u>69,904</u>	<u>0</u>
SPECIAL IMPROVEMENT DIST. EXP.					
Operations	36,858	34,983	33,108	69,904	0
Appropriation to Fund Balance	647	0	0	0	0
TOTAL SPECIAL IMPROVEMENT DIST. EXP.	<u>37,505</u>	<u>34,983</u>	<u>33,108</u>	<u>69,904</u>	<u>0</u>
TOTAL CITY BUDGET	<u>23,545,858</u>	<u>15,808,853</u>	<u>18,493,235</u>	<u>18,605,607</u>	<u>18,718,973</u>



General Funds Section

This section of the 2013-2014 Budget presents information regarding the City’s General Fund which makes up most of the Citywide Budget. The General Fund is balanced at \$9,750,761 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.

General Funds Revenues and Expenditures.....	53
This gives details on the expenditures and revenues for the General Fund.	
Legislative Division.....	57
This gives details of the vision, description, and strategic plan for this division.	
Municipal Justice Court Division.....	60
This section talks about the goals and objectives for the municipal court.	
Administrative Division.....	64
This section lists the description associated with the Admin division.	
Government Buildings.....	70
This section lists the capital projects planned throughout the City pertaining to Buildings.	
Planning and Zoning Division.....	71
This gives details on their strategic plans.	
Protective (Building) Inspections Division.....	73
This lists details on what this division is in charge of accomplishing each year.	

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Public Safety Division.	78
This discusses the vision the police division strives for within Lindon City.	
Public Works Administration.	88
This division tracks the salaries and expenses of public works administration.	
Streets Division.	90
This section talks about goals necessary to maintain roads in top shape.	
Parks Department.	93
Included here is the Recreation personnel hired to run the new Aquatics Center.	
Cemetery Division.	95
This section describes the goals and objectives made for the Cemetery.	
Lindon City General Fund Budget.	97
Details the entire General Fund Budget by line item.	

GENERAL FUNDS

The General Funds are used to account for resources and activities that are not required to be accounted for in another fund. Lindon City accounts for Class C road improvements and associated funding in a separate fund referred to as the Road Fund.

The General Fund is the largest portion of the budget and is primarily supported by the taxes received by the City. The General Fund pays for the public safety services which include police and animal control, with fire and emergency medical services being contracted with Orem City. Other services provided for in this fund include court, planning and zoning, protective inspections, streets, parks, cemetery and various administrative and support services such as attorneys and engineers.

The activities financed in the Road Fund are of a general governmental nature and are therefore accounted for with the General Fund. However, Lindon City frequently desires to show these activities separately. The major revenue stream for this fund is the portion of the State gas tax that is distributed to cities for local road maintenance. This fund is also used to track road impact fees and the debt service payments for the road portion of the 2005 Sales Tax bond which was used for the 700 North road and utilities constructions.

GENERAL FUND REVENUE AND EXPENDITURES

General Fund Revenues

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

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

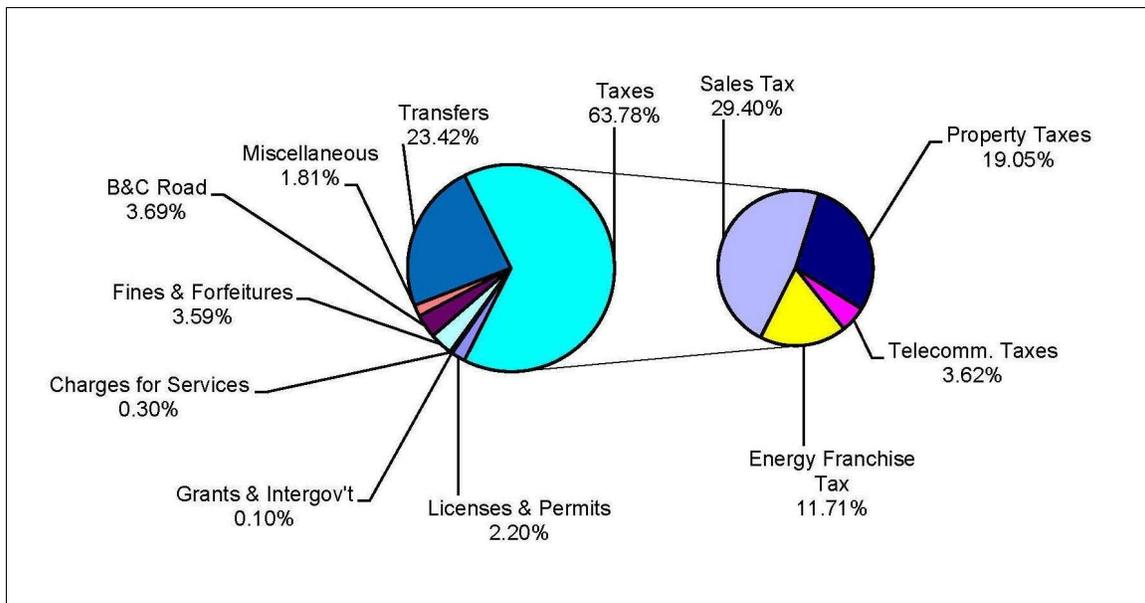
Following is a chart showing the General Fund revenues for the City for the FY 2013 budget compared to the FY 2014 budget. The General Fund revenues budgeted in 2013-2014 is \$9,750,761 which is a 2.66% increase from the 2012-2013 Amended Budget. Taxes, which are projected to increase 1.94%, make up the largest share of the General Fund revenue, accounting for 63.78% of the total. This increase is anticipated from revenue forecasts being projected throughout the State of 2.4%, plus sales tax revenue from additional businesses already calling Lindon home.

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2013-2014 APPROVED BUDGET**

GENERAL FUND REVENUE

Description	2012-2013	2013-2014	Variance	
	Budget	Budget	Amt	Percent
Taxes	\$ 6,207,275	\$ 6,327,407	\$ 120,132	1.94%
Licenses & Permits	214,300	214,300	\$ -	0.00%
Grants & Intergov't	10,000	10,000	\$ -	0.00%
Charges for Services	39,500	29,500	\$ (10,000)	-25.32%
Fines & Forfeitures	350,000	350,000	\$ -	0.00%
B&C Road	365,800	359,650	\$ (6,150)	-1.68%
Misc.	251,700	176,352	\$ (75,348)	-29.94%
Transfers	2,059,211	2,283,552	\$ 224,341	10.89%
	<u>\$ 9,497,786</u>	<u>\$ 9,750,761</u>	<u>\$ 252,975</u>	<u>2.66%</u>

The next chart depicts the General Fund Revenue by percentages. As you can see, taxes on the biggest circle represent 63.78% 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.



**LINDON CITY
2013-2014 APPROVED BUDGET**

General Fund Expenditures

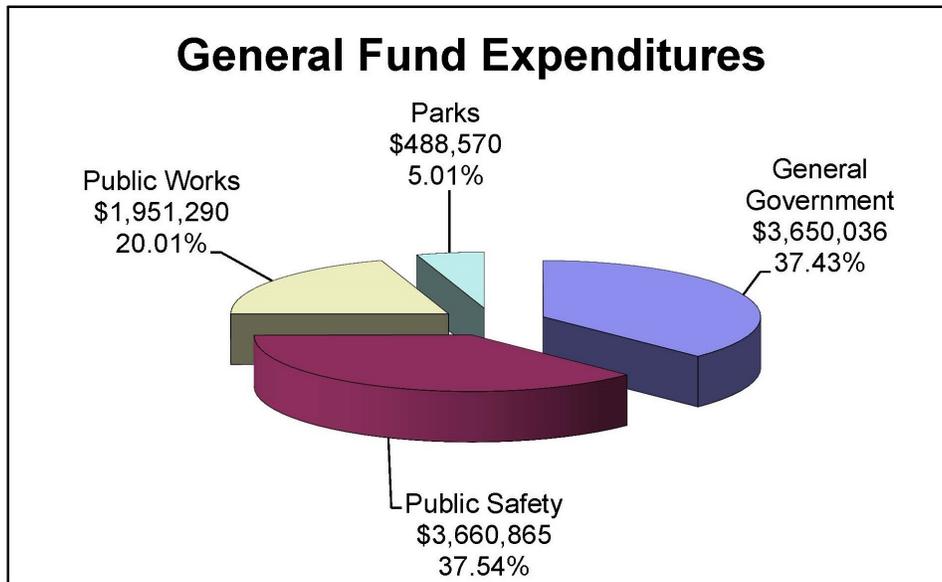
The total General Fund budget for the 2013-2014 budget year is \$9,750,761. This is an increase of 2.66% from the 2012-2013 budget.

GENERAL FUND SUMMARY				
	2012-2013	2013-2014	Variance	
	<u>Budget</u>	<u>Budget</u>	<u>Amount</u>	<u>Percent</u>
Personnel	\$3,672,790	\$3,911,800	\$239,010	6.51%
Operations	\$5,168,464	\$5,513,961	\$345,497	6.68%
Capital	\$656,532	\$325,000	-\$331,532	-50.50%
Total Expenses	<u>\$9,497,786</u>	<u>\$9,750,761</u>	<u>\$252,975</u>	<u>2.66%</u>

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

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

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



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

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2013-2014 APPROVED BUDGET**

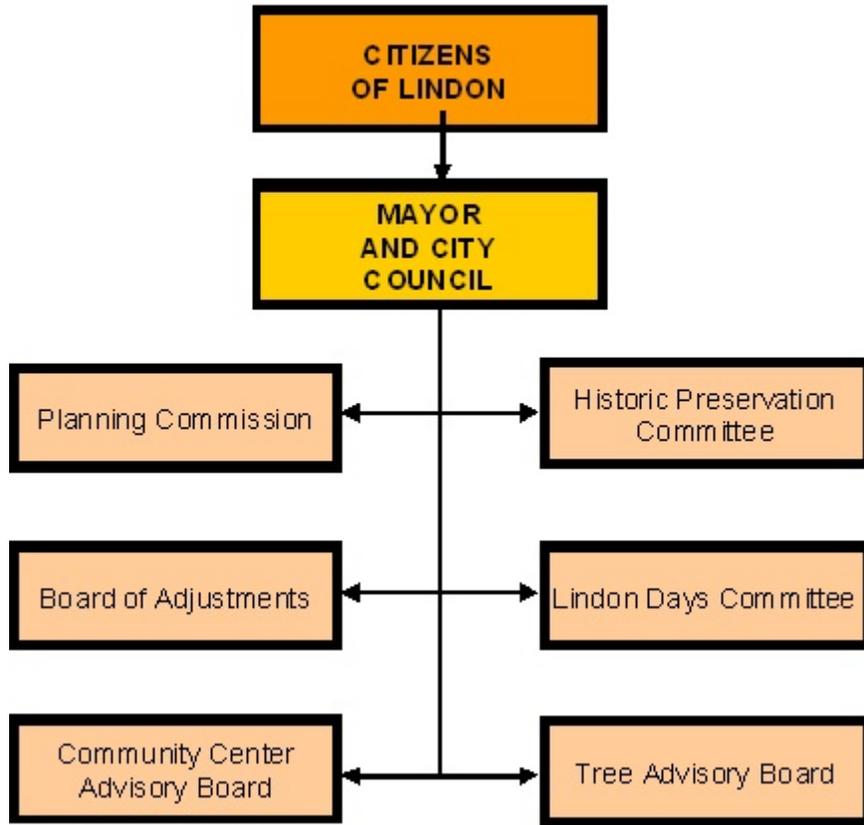
Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	Percent Variance	Actual Variance
General Government						
Legislature	93,978	101,994	100,186	98,572	-1.61%	(1,614)
Judicial	507,649	477,433	471,935	466,255	-1.20%	(5,680)
Administration	623,981	689,527	786,500	766,200	-2.58%	(20,300)
City Attorney	42,052	52,704	62,500	85,000	36.00%	22,500
Elections	-	8,934	-	9,600	0.00%	9,600
Library Services	24,763	25,169	27,000	27,000	0.00%	-
Planning	273,550	274,286	230,697	265,607	15.13%	34,910
Contributions and Transfers	1,826,807	1,543,069	1,757,816	1,931,802	9.90%	173,986
Total General Government	3,392,780	3,173,116	3,436,634	3,650,036	6.21%	213,402
Public Safety						
Police	2,471,866	2,020,151	2,158,102	2,347,702	8.79%	189,600
Fire/EMS	1,127,378	1,270,180	1,291,346	1,293,913	0.20%	2,567
Animal Control	20,191	20,561	22,250	19,250	-13.48%	(3,000)
Total Public Safety	3,619,435	3,310,892	3,471,698	3,660,865	5.45%	189,167
Public Works						
City Engineer	86,519	91,286	200,000	250,000	25.00%	50,000
Government Buildings	679,454	149,161	203,200	116,800	-42.52%	(86,400)
Inspections	212,343	220,469	232,520	242,840	4.44%	10,320
Streets	219,474	291,129	525,434	426,265	-18.87%	(99,169)
Class B&C Road	420,169	397,377	627,400	562,000	-10.42%	(65,400)
Public Works Administration	292,874	310,049	323,945	342,575	5.75%	18,630
Cemetery	147,463	9,727	9,810	10,810	10.19%	1,000
Total Public Works	2,058,296	1,469,197	2,122,309	1,951,290	-8.06%	(171,019)
Parks						
Total Parks	452,190	430,627	467,145	488,570	4.59%	21,425
Total General Fund	9,522,700	8,383,832	9,497,786	9,750,761	2.66%	252,975

In the previous chart, you can see that Lindon's overall expenditures in the General Fund are projected to increase by 2.66% overall from fiscal year 2012-2013 to fiscal year 2013-2014. The decreases in Administration, Government Buildings, Streets and Class B&C Road expenses are because these divisions had capital and one-time expenditures in the previous year which are not continuing to the next fiscal year.

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.

**LINDON CITY
2013-2014 APPROVED 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	2010-11	2011-12	2012-13	2013-14
Mayor	1	1	1	1
City Council	5	5	5	5
Planning Commission	7	7	7	7
Total	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>

**LINDON CITY
2013-2014 APPROVED BUDGET**

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 – CDBG, Recruitment (when hiring again).
 - d. Fill vacant Storm Water Drainage position.
2. Marketing and Community Relations.
 - a. Continue mapping out Lindon City's general plan.
 - b. Market Lindon City to future business opportunities.
3. Visioning
 - a. Create and actively participate in a strategic visioning process to shape the future of the City.
 - b. Engage Community through various programs offered at the new Community Center and the Aquatics Center.
 - c. Continue to provide Fire/EMS Services through Orem City for the citizens of Lindon.
 - d. Continue to be a part of "Tree City USA" by participating in tree planting activities, like Arbor Day celebration.

**LINDON CITY
2013-2014 APPROVED BUDGET**

Expenditure Requirements

LEGISLATIVE	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Personnel	\$75,545	\$81,069	\$78,000	\$76,120	-2.41%
Operations	\$18,433	\$20,925	\$22,186	\$22,452	1.20%
Capital	\$0	\$0	\$0	\$0	0.00%
Total Expenses	<u>\$93,978</u>	<u>\$101,994</u>	<u>\$100,186</u>	<u>\$98,572</u>	<u>-1.61%</u>

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

Amounts budgeted under the Operations category are for travel and training as well as various intergovernmental dues and expenses such as the Utah Lake Commission, the Utah League of Cities and Towns, and the Utah Valley Chamber of Commerce. Operations also include any supplies and materials the City Council may need 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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14*</u>
Regular Council Meetings	22	21	20	23
Number of Ordinances	10	16	18	10
Number of Resolutions	13	22	12	10
Population Served	10,209	10,348	10,442	10,546

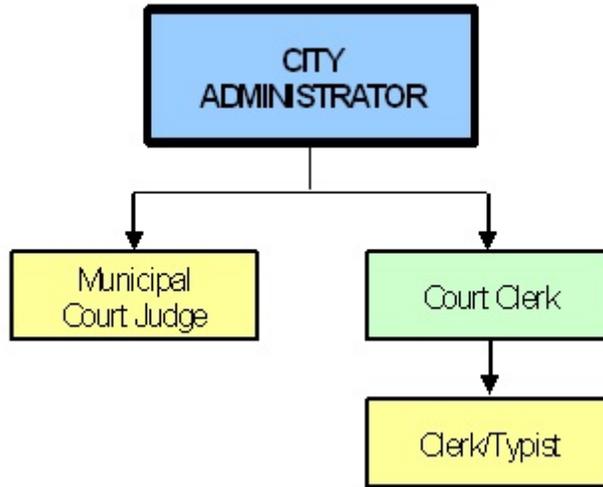
*figures are estimates or goals

Program Trends Needs and Performance

- Increase engagement with the community.
- Manage City finances responsibly given current economic circumstances.
- Encourage growth of Lindon on the 700 North Corridor to attract new businesses.

**LINDON CITY
2013-2014 APPROVED BUDGET**

MUNICIPAL JUSTICE COURT



Personnel Table

Personnel	2010-11	2011-12	2012-13	2013-14
Judge	1	1	1	1
Court Clerk (full-time)	1	1	1	1
Court Clerk (part-time)	2	2	2	2
Total	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

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.

**LINDON CITY
2013-2014 APPROVED BUDGET**

Program Goals

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

Program Objectives (services provided)

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

**LINDON CITY
2013-2014 APPROVED BUDGET**

Performance Measures

Workload Measures:				
Charges Filed	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014*</u>
Moving Violations	1,345	1,349	1,319	1,200
Non-Moving Violations	616	596	205	600
Totals	1,961	1,945	1,524	1,800
Other Charges Filed				
DUI	46	40	21	20
Theft Crimes	42	78	85	80
Assault	27	14	20	20
Failure to Appear	307	50	49	50
Local Ordinances	21	91	19	20
Narcotic Violations	27	33	40	30
Other Violations	103	114	66	75
Totals	573	420	300	295
Traffic Cases Filed	1,691	1,780	1,289	1,300
Total Criminal Cases Filed	192	274	235	200

*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 prosecuting attorney's fees as well as Court-appointed representation, bailiffs services and interpreters. The Court continues to refine the indigent defense process, both for

**LINDON CITY
2013-2014 APPROVED BUDGET**

verification of applicants' information and approval of representation as well as the monitoring of indigent defense expenses.

Expenditure Requirements

JUDICIAL	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Personnel	\$144,354	\$154,548	\$152,585	\$157,705	3.36%
Operations	\$363,296	\$322,885	\$319,350	\$308,550	-3.38%
Capital	\$0	\$0	\$0	\$0	0.00%
Total Expenses	<u>\$507,649</u>	<u>\$477,433</u>	<u>\$471,935</u>	<u>\$466,255</u>	<u>-1.20%</u>

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

Operations include items like professional and technical services 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

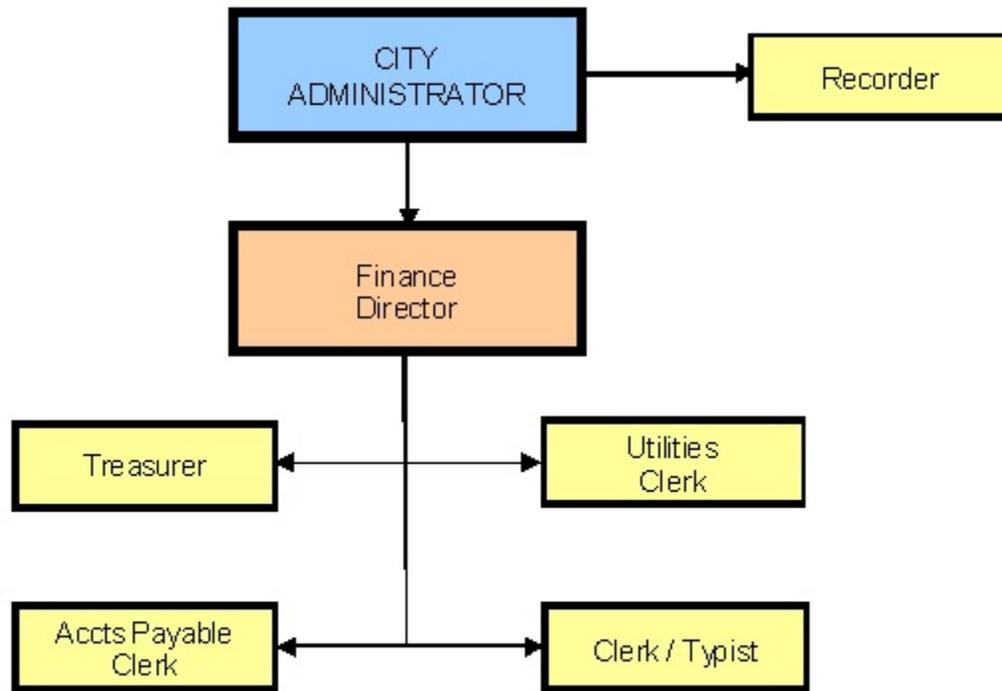
To accommodate the number of traffic citations issued by the Lindon City Police Department, the Utah Highway Patrol and other agencies, yet also keep attorney fees down, the Court has one arraignment session each week. The Lindon City court has an open-court policy to provide excellent customer service.

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.

**LINDON CITY
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ADMINISTRATIVE



Personnel Table

Personnel	2010-11	2011-12	2012-13	2013-14
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	0	1	1	1
City Recorder	1	1	1	1
Total	<u>6</u>	<u>7</u>	<u>7</u>	<u>7</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: Maintain the City's long-term financial stability; #4: Support City employees in providing customer-oriented, quality service).*

**LINDON CITY
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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 75% reimbursement of the cost to obtain a library card in one of the neighboring city. In addition, the Treasury receives all City monies and provides cash management services for various City departments.

The City Recorder is responsible for managing all City records and ensuring compliance with State and Federal laws pertaining to public records and elections.

This department also manages the services contracted to the entities:

Attorney	Hansen, Wright, Eddy & Haws
Engineer	J.U.B Engineers, Inc.

The Administration Department consists of 6 full time employees, all in the General Fund. The major program areas include Financial Reporting, Budgeting, Accounting, Payroll, Accounts Payable and Receivable, Treasury Management, and Utility Billing and Customer Service. The Department's mission has challenged the staff to review all our internal processes in eliminating unnecessary or non-beneficial procedures and activities and to provide valuable and timely financial reporting to the operating departments. This past year, we have achieved the following improvements in efficiency, services and reporting:

- ▶ Improved our on-line payment system for Utility billing so customers have the ease of a more user friendly system.
- ▶ Maintained an underlying bond rating of AA+ for our most current bond issued, our Sales Tax Revenue Bond for the Aquatics Center.
- ▶ Received the Distinguished Budget Presentation Award from the Government Finance Officer's Association for the 2012-2013 fiscal year.
- ▶ Received the Comprehensive Annual Financial Report Award from the Government Finance Officer's Association for the 2011-2012 fiscal year.

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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: Maintain the City's long-term financial stability; #4: Support City employees in providing customer-oriented, quality service).*

Program Goal

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

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ADMINISTRATION	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Personnel	\$514,637	\$549,182	\$591,900	\$586,000	-1.00%
Operations	\$134,107	\$174,448	\$211,100	\$216,800	2.70%
Capital	\$0	\$0	\$10,500	\$0	0.00%
Total Expenses	<u>\$648,744</u>	<u>\$723,630</u>	<u>\$813,500</u>	<u>\$802,800</u>	<u>-1.32%</u>

GENERAL GOVERNMENT CONTRACTED SERVICES	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Attorney	\$42,052	\$52,704	\$62,500	\$85,000	36.00%
Engineer	\$86,519	\$91,286	\$200,000	\$250,000	25.00%
Fire and EMS	<u>\$1,127,378</u>	<u>\$1,270,180</u>	<u>\$1,291,346</u>	<u>\$1,293,913</u>	0.20%
Total Expenses	<u>\$1,255,948</u>	<u>\$1,414,169</u>	<u>\$1,553,846</u>	<u>\$1,628,913</u>	<u>4.83%</u>

Program Objectives (services provided)

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

<u>Workload Measures</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2012-2013</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	\$934,059,190	\$859,168,463	\$868,632,069	\$907,455,459

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 responsive, cost effective service to the community).*

Program Objective (services provided)

(All objectives relate closely to Council Goal #2)

- ▶ To process all Accounts Payable and purchase order transactions in a timely manner.
- ▶ To ensure that bids/requests for purchase orders are obtained for all goods and services that exceed \$100.00.
- ▶ To process all Accounts Payable and purchase order requests within one week from date of receipt.
- ▶ Maintain listing of all purchase orders, surplus property, and supervise disposal of surplus items.
- ▶ Monitor use of open purchase orders for compliance and necessity.

Performance Outcomes

The program places formal bids and purchase orders with the City's purchasing policies and with the assurance that the best price was obtained through market place competition.

Program Trends, Needs and Performance

Ensure purchase orders are processed for all purchases over \$100. Follow up with the purchase order vendors to ensure the City was billed correctly and received the best merchandise at the lowest price possible.

Sustainability Efforts

Ensure Department Heads are 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 service to the community).*
- ▶ Continue to provide Finance personnel with training and equipment to provide excellent customer service. *(Council Goal #7: Provide and support a highly qualified and motivated City workforce).*

Performance Outcomes

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

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

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

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Program Trends, Needs and Performance

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

The Library program continues to be very popular. The City does not offer its residents a library, and has made arrangements with Pleasant Grove City and Orem City to have Lindon City residents buy a non-resident pass at either of these two libraries, and the City will reimburse the resident 75% of the cost of the library pass. This offer is good only once per fiscal year, and is only available once per household.

Sustainability Efforts

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

GOVERNMENT BUILDINGS

GOVERNMENT BUILDINGS	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Personnel	\$0	\$0	\$0	\$0	0.00%
Operations	\$90,643	\$105,003	\$128,200	\$116,800	-8.89%
Capital	\$588,811	\$44,159	\$75,000	\$0	0.00%
Total Expenses	<u>\$679,454</u>	<u>\$149,161</u>	<u>\$203,200</u>	<u>\$116,800</u>	<u>-42.52%</u>

This division called Government Buildings located in the General Fund is separate from the Protective Inspections Department that is also referred to as the Building Department. The Government Buildings Division has no personnel expenditures, as the City uses this section to record the operating and capital expenditures for the City Buildings in this section. Therefore, the city personnel thought it appropriate to list this section separately from the other departments within the General Fund.

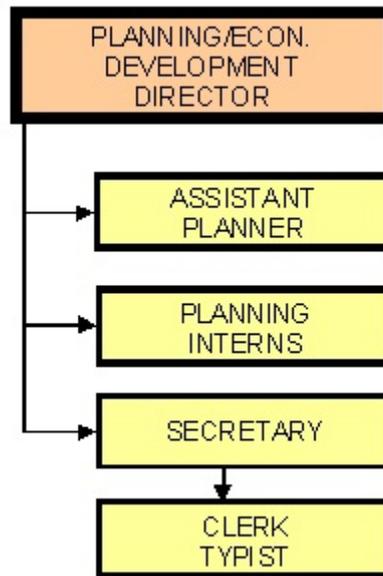
The city made their last payment on the Red Church across the street from the City Center of \$275,000. This building was renovated in order to house our Community

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Center, Senior Center and our Parks and Recreation Department. This new facility, which opened Summer 2011, has various activities for children and adults of all ages.

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

PLANNING AND ZONING DEPARTMENT



Personnel Table

Personnel	2010-11	2011-12	2012-13	2013-14
Planning Director	1	1	1	1
Assistant Planner	1	1	1	1
Planning Intern	0	0	0	0
Secretary	1	1	1	1
Clerk/Typist	1	1	1	1
Total	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

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Vision

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

Description

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

PLANNING & ECONOMIC DEVELOPMENT	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Personnel	\$257,108	\$257,404	\$206,550	\$221,750	7.36%
Operations	\$16,443	\$16,882	\$24,147	\$43,857	81.63%
Capital	\$0	\$0	\$0	\$0	0.00%
Total Expenses	<u>\$273,550</u>	<u>\$274,286</u>	<u>\$230,697</u>	<u>\$265,607</u>	<u>15.13%</u>

Program Goal

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

Program Objective (services provided)

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

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

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

Program Outcomes

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

It is our goal that Land Use Application reviews are conducted within a 30-working day turnaround time. Applicants should be notified of incomplete information and/or corrections within the 30-day time frame.

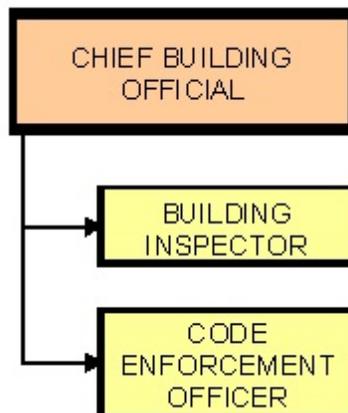
Program Trends, Needs and Performance

With the nation's current economic crisis, new single family home construction and commercial permit activity has declined significantly. Although a continuation of the slow economy is forecasted into FY 2013-2014, some economists suggest a turn-around is slowly happening. The Planning Department has used this time during the economic slow-down for long-range planning and updates to the General Plan and city ordinances as needed.

Sustainability Efforts

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



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Personnel Table

Personnel	2010-11	2011-12	2012-13	2012-13
Chief Building Official	1	1	1	1
Building Inspector	0.5	0.5	0.5	0.5
Code Enforcement Officer	0.5	0.5	0.5	0.5
Total	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

Vision

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

Description

The Building Department performs routine inspections to ensure all building activities are done in compliance with codes adopted by Lindon City and in conformance with all other applicable ordinances and zoning requirements. This department issues building permits, maintains records and provides reports regarding building activities. The code enforcement officer works with residents and businesses in Lindon to improve safety, quality of life and pride in the community through compliance to Lindon City Code. The Building Inspector and Code Enforcement Officer positions have been filled by one full time employee since the Building Inspector retired in 2008. The table below shows Personnel, Operations, and Capital Expenditures for the Protective Inspections Department.

PROTECTIVE INSPECTIONS	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	Percent Variance
Personnel	\$197,055	\$203,951	\$208,520	\$216,340	3.75%
Operations	\$15,288	\$16,517	\$24,000	\$26,500	10.42%
Capital	\$0	\$0	\$0	\$0	0.00%
Total Expenses	<u>\$212,343</u>	<u>\$220,469</u>	<u>\$232,520</u>	<u>\$242,840</u>	<u>4.44%</u>

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

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hazard-free use. To provide resources to maintain inspection levels that promote quality and accurate inspections, thereby ensuring safer buildings and structures. (*Council Goal #2: Use City resources efficiently to ensure long-term financial stability; #4: Provide responsive, cost-effective service to the community; #5: Assure a safe and compliant community; #7: Provide and support a highly-qualified and motivated City work force*).

Program Objective (services provided)

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

Performance Outcomes

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

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

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

Program Trends, Needs and Performance

In the years prior to fiscal year 2006-2007, construction inspection activity was consistently at a high level; however, beginning with fiscal year 2006-2007, small declines in development were experienced with a sharp decline in fiscal year 2008-2009 as the full brunt of the housing slump hit Utah. These declines caused adjustments (reductions) to inspection staffing in November of 2008 that kept the City from filling a vacant position when a building inspector retired. Even with the decline in the housing market, the City is anticipating the economy will improve beginning early 2013.

Sustainability Efforts

The State of Utah is working with the publishers to place the codes adopted by the State of Utah on electronic discs (CDs). When these become available, a further reduction in paper generation could include purchasing the State Building Codes on CDs instead of in book form.

Program Goal

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

Program Objective (services provided)

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

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

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

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<u>Workload Measures</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014*</u>
Residential Permits Issued				
# of New Residential Permits	28	25	25	20
Other Residential	98	83	93	70
Commercial Permits Issued				
New Commercial Permits	3	1	3	1
Other Commercial	46	36	33	30
Total Inspections	1,073	932	536	500

*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

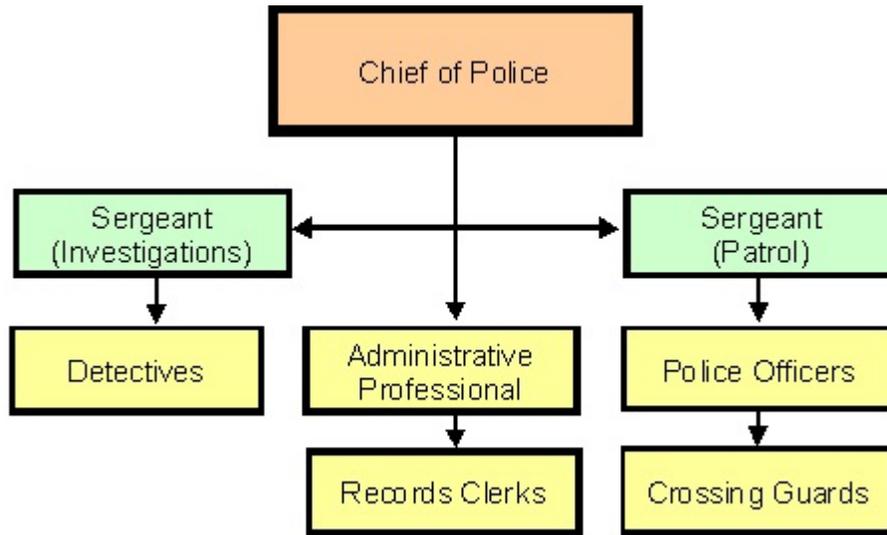
The nation's housing market slump hit Utah in fiscal year 2008-2009 with new single-family home permit activity in the City dropping significantly. Economic forecasts for the housing market in fiscal year 2013-2014 are mixed with some suggesting a turn-around. Considering the varying forecasts, a conservative estimate of 20 new home permits is proposed for fiscal year 2013-2014.

Sustainability Efforts

The Protective Inspections (Building) Department shares a full time secretary and a part time clerk typist with the Planning and Zoning Department. They help with customer building permits, customer service, and general office duties. The City has opted not to fill the position vacated by our retiring Building Inspector since November 2008, and is waiting until the economy improves before considering additional personnel in this Department.

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PUBLIC SAFETY



Personnel Table

Personnel	2010-11	2011-12	2012-13	2013-14
Chief of Police	1	1	1	1
Sergeants	2	2	2	2
Detectives	1	1	1	1
Officers	10	10	11	11
Clerks	3	3	3	3
Crossing Guards	3	3	3	3
Total	<u>20</u>	<u>20</u>	<u>21</u>	<u>21</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”

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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 under the age of 18 and still in high school that get caught committing a crime in Lindon. Youth Court cases will be heard by a panel of three judges who are not tasked with proclaiming guilt or innocence. All offenders must accept responsibility and enter a guilty plea to be eligible for their case to be disposed of through the Youth Court process. The Judges will review cases before the court and will then hear a statement of facts of the allegations against the defendants during the court hearing. Judges may then listen to explanations or mitigating/aggravating circumstances as explained by the defendant or even the victim of the case. Judges will then decide on an appropriate sentence, prescribe requirements of disposition, order restitution or impose other conditions of disposition for each case. State law requires each case to be completed within 180 days.

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

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“Night Out Against Crime”

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

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

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

“9-11 Drill Down for Safety”

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

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

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POLICE SERVICES AND ANIMAL CONTROL	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	Percent Variance
Personnel	\$1,641,448	\$1,623,183	\$1,751,520	\$1,935,850	10.52%
Operations	\$434,008	\$417,530	\$428,832	\$431,102	0.53%
Capital	\$416,601	\$0	\$0	\$0	0.00%
Total Expenses	\$2,492,057	\$2,040,712	\$2,180,352	\$2,366,952	8.56%

Program Goal

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

Program Objectives (services provided)

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

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

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

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

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

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

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

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

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

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

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

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

Monitor and review all department projects.

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

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

The department continues to closely review and respond to all correspondence received, utilizing feedback from citizens to improve and/or enhance police services.

Program Trends, Needs and Performance

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

International events resulting in elevated national alerts and/or acts of terrorism will continue to have an impact on policing at all levels. The Police Department will continue to review the policing strategy, work with regional partners, and make modifications as

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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.

<u>Workload Measures</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013*</u>	<u>2013-2014*</u>
Total training hours given	3,990	3,556	3,500	3,500
Case numbers issued	4,816	4,661	4,800	4,800
Calls received	9,153	9,228	9,200	9,200
Total traffic citations issued	1,891	1,305	1,500	1,500
Alarm permits processed	23	19	20	20
Total traffic stops	2,765	2,850	2,800	2,800
DUI arrests	27	40	30	30
Total number of accidents	338	323	300	300
Youth Court Attendees	38	45	45	45

*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 values a diverse workforce and as such continually tries to recruit reservists. Reserves play an integral role in many police/community functions and substantially augment the department's manpower.

The Police Department will continue to process and issue residential burglar alarm permits. Permit forms provide details as to the business/residence for customer service and officer safety purposes. The department remains committed to reducing the volume of false alarms, and staff continues to provide customers with personalized assistance and educational materials to reduce false alarm occurrences. The department will continue to review the effectiveness of the alarm ordinance in 2013-2014 to ensure police resources are maximized to their fullest extent.

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Program Goal

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

Program Objectives (services provided)

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

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

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

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

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

Performance Outcomes

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

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

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

Program Goal

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

Program Objectives (services provided)

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

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

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

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

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

The department will maintain and support its neighborhood resource centers, and will continue to look for opportunities to establish satellite offices and community outreach centers throughout the City for purposes of officer accessibility and visibility. *(Council Goal #4: Provide responsive, cost effective service to the community).*

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

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Disseminate information to the community via meetings, training session, and public appearances on the philosophy and strategies of community-based policing and problem solving and how it defines the roles of both the police and citizens in community safety. *(Council Goal #1: Preserve and enhance our sense of community).*

Performance Outcomes

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

The department continues to benefit from police volunteers who donate their time, knowledge, and skills to assist with department programs when necessary. The department has three volunteer police officers that can help patrol, write tickets, help detectives, and any other various assignments given to them. Making effective use of the talents and resources available within our community is prudent, and increases understanding and trust between police and community members.

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

Program Trends, Needs and Performance

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

Program Goal

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

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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.

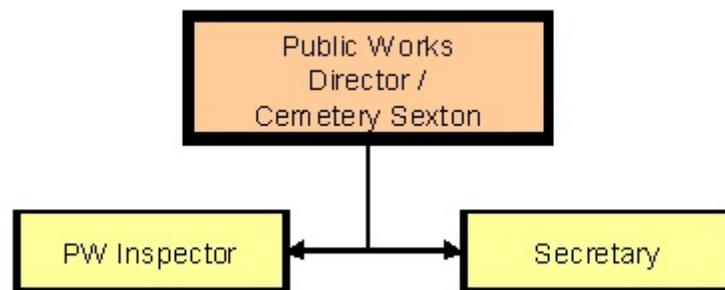
Performance Outcomes

July 1, 2012 will begin the fifth year of Lindon City's police department. Before that time, the City contracted with Pleasant Grove City for law enforcement. Since the inception of the police department, the residents have slowed down and know that speeding will not be tolerated, especially in school zones. However, Lindon City police officers are more concerned with educating the residents – and will issue citations at their own discretion.

Program Trends, Needs and Performance

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

PUBLIC WORKS ADMINISTRATION



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Personnel Table

Personnel	2010-11	2011-12	2012-13	2013-14
PW Director & Sexton	1	1	1	1
PW Inspector	1	1	1	1
Secretary	1	1	1	1
Total	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

Vision

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

Description

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

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

PUBLIC WORKS ADMINISTRATION	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	Percent Variance
Personnel	\$288,876	\$306,991	\$313,495	\$332,125	5.94%
Operations	\$3,998	\$3,058	\$10,450	\$10,450	0.00%
Capital	\$0	\$0	\$0	\$0	0.00%
Total Expenses	<u>\$292,874</u>	<u>\$310,049</u>	<u>\$323,945</u>	<u>\$342,575</u>	<u>5.75%</u>

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.

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Program Objective (services provided)

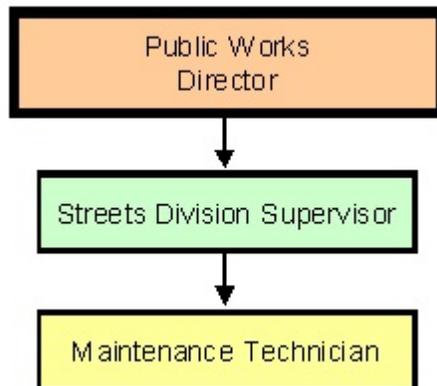
Administer the staff in the City's operations, and help the City's Engineer by providing timely and clear direction and support. Ensure that the staff is properly trained and equipped to competently and efficiently complete assigned duties.

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	2010-11	2011-12	2012-13	2013-14
Streets Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
Total	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

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Vision

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

Description

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

STREETS & HIGHWAYS	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Personnel	\$107,370	\$176,445	\$185,650	\$191,840	3.33%
Operations	\$526,272	\$502,221	\$402,152	\$471,425	17.23%
Capital	\$6,001	\$9,840	\$565,032	\$325,000	-42.48%
Total Expenses	<u>\$639,643</u>	<u>\$688,506</u>	<u>\$1,152,834</u>	<u>\$988,265</u>	<u>-14.28%</u>

Budget Highlights

The expenses depicted above include the Road Fund costs. Improvements to the transportation system are funded in accordance with City Council direction and priority responding to growth, safety, pedestrian, and trail issues. Projects include street extensions and widening, trail improvements, safety improvements, speed table installations and curb extensions. Lindon citizens and the traveling public benefit from these projects that improve safety and circulation, reduce delay, and enhance pedestrian safety.

Program Goal

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

Program Objective

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

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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 has appropriated \$300,000 for overlays and road reconstruction and maintains an annual allocation of \$20,000 for the installation of sidewalks and ADA ramps which allows easy access to residents.

Program Goal

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

Performance Measures	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014*</u>
# of address signs requiring annual maintenance	305	305	310	310
# of regulatory signs requiring annual maintenance	562	562	568	568

*figures are estimates or goals

Performance Outcomes

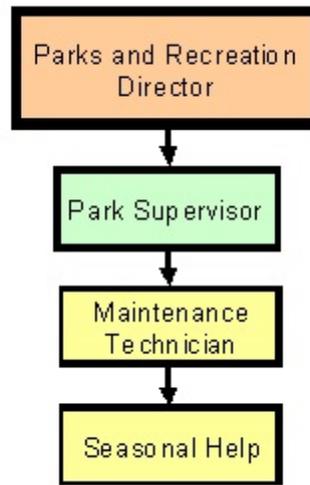
Maintain an accurate and visible inventory of street signs.

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.

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PARKS DIVISION



Personnel Table

Personnel	2010-11	2011-12	2012-13	2013-14
Parks and Rec. Director	1	1	1	1
Parks Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
Seasonal Help	1	1	1	1
Total	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</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 112 acres of park land. City Center, Pioneer, Creekside, Pheasant Brook and Hollow Parks have restrooms, playground facilities and at least one pavilion. The City Center Park also features baseball fields and a horse arena and is the home of the Veteran’s Memorial Hall. Pioneer Park also has a soccer field, a walking path and a historic replica of the Harris Pioneer home. There are five other parks planned or currently under construction. The Parks Division oversees the grounds keeping, most of which is performed by a contractor.

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PARKS	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	Percent Variance
Personnel	\$178,613	\$191,828	\$184,570	\$194,070	5.15%
Operations	\$255,652	\$238,800	\$276,575	\$294,500	6.48%
Capital	\$17,925	\$0	\$6,000	\$0	0.00%
Total Expenses	\$452,190	\$430,627	\$467,145	\$488,570	4.59%

Program Goal

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

Program Objectives

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

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

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

Performance Measures	2010-2011	2011-2012	2012-2013	2013-2014*
Miles of trails	7.25	10.25	10.25	10.25
Acreage of parks	112	112	112	113
Number of playgrounds	8	8	8	8
Number of pavilions	8	8	8	8
Number of baseball/soccer fields	6	6	6	6

*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.

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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. Lindon City will make 10 annual payments of \$10,000 for the property. Utah County will construct a restroom facility with an adjoining covered picnic table which it will then give to the City.

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	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	Percent Variance
Personnel	\$0	\$0	\$0	\$0	0.00%
Operations	\$17,188	\$9,727	\$9,810	\$10,810	10.19%
Capital	\$130,275	\$0	\$0	\$0	0.00%
Total Expenses	\$147,463	\$9,727	\$9,810	\$10,810	10.19%

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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>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014*</u>
Interments	25	31	33	30
Headstone repairs	0	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 next pages contain a detail of the General Fund budget.

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GENERAL FUND	2010-2011 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
GENERAL FUND REVENUES				
TAXES				
Gen. Property Taxes - Current	1,495,124	1,587,025	1,587,025	1,615,407
Fees in Lieu of Prop. Tax	119,216	120,000	100,000	110,000
Prior Year Taxes	128,685	100,000	150,000	100,000
Penalties and Interest	5,305	7,000	10,000	7,000
General Sales & Use Tax	2,485,202	2,800,000	2,900,000	3,000,000
Room Tax	208	-	250	-
Telecommunications Tax	261,167	250,000	250,000	250,000
Energy Franchise Tax	1,078,067	1,115,000	1,115,000	1,150,000
911 Telephone Tax	97,749	95,000	95,000	95,000
TOTAL TAXES	5,670,722	6,074,025	6,207,275	6,327,407
LICENSES AND PERMITS				
Business Licenses & Permits	69,603	70,000	70,000	70,000
Home Occupancy Application	325	500	500	500
Alarm Permits & False Alarms	500	500	500	500
Building Permits	110,387	100,000	110,000	110,000
1% State Fee - Bldg Permits	432	300	300	300
Building Bonds Forfeited	7,050	-	-	-
Plan Review Fee	36,846	25,000	32,000	32,000
Animal License	995	1,000	1,000	1,000
TOTAL LICENSES AND PERMITS	226,138	197,300	214,300	214,300
GRANTS & INTERGOVERNMENTAL				
CDBG Grants	139,018	-	-	-
Federal Grants	-	-	-	-
State Liquor Fund Allotment	12,924	10,000	10,000	10,000
Police Misc. Grants	2,995	-	-	-
State Grants	5,036	100,000	-	-
MAG Grants	-	100,000	-	-
County Grants	-	-	-	-
TOTAL GRANTS & INTERGOVERNMENTAL	159,974	210,000	10,000	10,000
CHARGES FOR SERVICES				
Zoning & Subdivision Fee	16,734	16,000	30,000	20,000
Engineering Review Fees	489	1,000	1,000	1,000
Sidewalk Improvements	-	-	-	-
Planning Admin Fee	5,687	2,500	2,500	2,500
Materials Testing Fee	-	-	-	-
Traffic Control Signs	307	-	-	-
Building Re-Inspection Fee	400	-	-	-
Park & Public Property Rental	8,185	6,000	6,000	6,000
Weed Abatement	-	-	-	-
TOTAL CHARGES FOR SERVICES	31,802	25,500	39,500	29,500
FINES & FORFEITURES				
Court Fines	417,781	370,000	340,000	340,000
Bail Bond Receipts	302	-	-	-
Traffic School Fees	18,490	15,000	10,000	10,000
TOTAL FINES & FORFEITURES	436,573	385,000	350,000	350,000
MISCELLANEOUS REVENUE				
Interest Earnings	6,884	12,000	9,000	10,000
Police Misc. Fees	3,222	2,500	3,200	3,000
Lindon Youth Court	860	1,000	1,000	1,000
Police Seizure Money	(4,045)	-	-	-

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GENERAL FUND	2010-2011 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Payment Convenience Fee	3,708	3,000	1,700	-
Maeser Prep-Rec Center Rental	38,560	-	-	-
Little Miss Lindon Application Fees	525	500	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	20,352
Historic Committee Fundraiser	1,110	1,500	-	-
Misc. Park Revenue	-	-	-	-
Sundry Revenue	8,612	2,000	82,000	2,000
Lease Revenue	70,365	75,000	100,000	90,000
Maps and Publications	48	-	-	-
Funds from Financing Sources	416,601	-	-	-
TOTAL MISCELLANEOUS REVENUE	546,449	97,500	196,900	126,352
CLASS B & C ROAD FUND				
Road Fund Allotment	366,009	357,000	357,000	357,000
Road Impact Fees	20,856	1,850	4,000	1,850
Interest Earnings, Impact Fees	217	300	300	300
Interest Earnings PTIF Class C	3,457	500	2,500	500
Interest, US Bank, 700 N Bond	1	-	-	-
Grant Proceeds	-	5,000	2,000	-
TOTAL CLASS B & C ROAD FUND	390,540	364,650	365,800	359,650
CEMETERY				
Sale of Burial Plots	36,750	25,000	41,500	40,000
Transfer Fees	-	-	-	-
Veteran's Memorial	19,106	-	-	-
Interment Fees	8,025	6,000	13,300	10,000
TOTAL CEMETERY	63,881	31,000	54,800	50,000
TRANSFERS AND CONTRIBUTIONS				
Admin Costs from RDA	433,965	152,600	152,600	149,800
Trfr from Parks CIP 47	506,455	-	-	-
Admin Costs from Water	199,691	207,732	207,732	210,823
P.W. Admin Fee from Water	73,218	79,729	80,986	85,644
Admin Costs from Sewer	131,739	165,270	165,270	190,226
P.W. Admin Fee from Sewer	73,218	79,729	80,986	85,644
Admin Costs frm Solid Waste Fd	20,638	15,080	15,080	15,532
Admin Costs from Storm Drain	52,998	55,860	55,860	56,977
P.W Admin Fee from Storm Drain	73,218	79,729	80,986	85,644
Admin Costs from Telecomm Fd	-	1,000	2,000	2,250
Admin Costs from SID 2000-1	234	-	-	-
Close out trfr from SID Fund	-	-	38,224	-
Use of Funds from Interfund Loans	-	850,000	600,000	950,000
Use of Fund Balance, General Fund	-	78,418	100,041	33,117
Use of Fund Balance, Road Fund	431,245	373,045	479,445	417,896
Use of Impact Fee Fund Bal, Road Fund	-	-	-	-
TOTAL TRANSFERS AND CONTRIBUTIONS	1,996,621	2,138,192	2,059,211	2,283,552
TOTAL GENERAL FUND REVENUES	9,522,700	9,523,167	9,497,786	9,750,761
GENERAL FUND EXPENDITURES				
DEPT: LEGISLATIVE				
PERSONNEL				
Salaries & Wages	45,554	48,060	50,600	50,200
Planning Commission Allowance	8,400	8,400	8,400	12,800
Benefits - FICA	4,046	4,320	5,500	5,500
Benefits - Insurance Allowance	17,043	13,440	12,600	6,720
Benefits - Workers Comp.	503	900	900	900
TOTAL PERSONNEL	75,546	75,120	78,000	76,120

**LINDON CITY
2013-2014 APPROVED BUDGET**

GENERAL FUND	2010-2011 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
OPERATIONS				
Travel & Training	2,504	2,500	2,500	2,500
Miscellaneous Expense	561	4,000	4,000	4,000
Mountainland Assoc of Govt	4,896	4,606	4,606	4,650
Utah Lake Commission	2,974	3,000	3,020	3,020
Utah League of Cities & Towns	6,708	7,260	7,260	7,482
Chamber of Commerce	790	800	800	800
TOTAL OPERATIONS	<u>18,433</u>	<u>22,166</u>	<u>22,186</u>	<u>22,452</u>
TOTAL LEGISLATIVE	<u>93,978</u>	<u>97,286</u>	<u>100,186</u>	<u>98,572</u>
DEPT: JUDICIAL				
PERSONNEL				
Salaries & Wages	108,174	110,700	110,700	113,500
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	9,451	9,600	9,600	9,800
Benefits - LTD	202	425	425	435
Benefits - Life	158	160	160	160
Benefits - Insurance Allowance	11,500	14,700	14,700	14,700
Benefits - Retirement	14,740	15,550	16,800	18,910
Benefits - Workers Comp.	129	205	200	200
TOTAL PERSONNEL	<u>144,354</u>	<u>151,340</u>	<u>152,585</u>	<u>157,705</u>
OPERATIONS				
Membership Dues & Subscriptions	70	200	250	250
Travel & Training	899	2,000	2,500	3,000
Office Supplies	4,396	5,500	5,500	5,500
Operating Supplies & Maint	3,505	1,000	1,000	700
Miscellaneous Expense	-	-	-	-
Telephone	1,369	2,000	2,000	2,000
Professional & Tech Services	201,176	205,000	185,000	180,000
Insurance	2,052	2,100	2,100	2,100
Other Supplies	-	-	-	-
Court Surcharges & Fees	138,343	140,000	110,000	100,000
Bailiff Services	11,487	12,500	10,000	10,000
Purchase of Equipment	-	1,000	1,000	5,000
TOTAL OPERATIONS	<u>363,296</u>	<u>371,300</u>	<u>319,350</u>	<u>308,550</u>
TOTAL JUDICIAL	<u>507,649</u>	<u>522,640</u>	<u>471,935</u>	<u>466,255</u>
DEPT: ADMINISTRATION				
PERSONNEL				
Salaries & Wages	338,845	394,000	387,000	374,000
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	27,856	34,100	34,100	32,000
Benefits - LTD	1,764	1,910	2,000	2,000
Benefits - Life	948	1,000	1,000	1,000
Benefits - Insurance Allowance	84,176	94,300	94,300	96,500
Benefits - Retirement	59,567	69,750	71,500	78,500
Benefits - Workers Comp.	1,482	2,600	2,000	2,000
TOTAL PERSONNEL	<u>514,637</u>	<u>597,660</u>	<u>591,900</u>	<u>586,000</u>
OPERATIONS				
Insurance Admin Fee	240	-	-	-
Membership Dues & Subscriptions	954	1,400	1,400	2,000
Public Notices	2,280	3,500	3,500	3,500
Travel & Training	4,291	4,500	4,500	6,000
Tuition Reimbursement Program	2,000	2,000	2,000	-
Office Supplies	13,871	15,000	12,000	12,000

**LINDON CITY
2013-2014 APPROVED BUDGET**

GENERAL FUND	2010-2011 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Operating Supplies & Maint	3,351	3,500	5,500	7,000
Synergy	-	100	-	-
Telephone	4,296	4,000	4,000	4,000
Gasoline & Oil	-	150	500	2,000
Employee Recognition	637	2,000	3,500	2,000
Professional & Tech Services	41,123	90,000	97,000	100,000
Credit and Debit Card Fees	26,453	28,000	28,000	28,000
Bad Debt Expense	613	-	-	-
Insurance & Surety Bond	5,690	6,000	6,000	6,000
Insurance - Treasury Bond	869	1,100	1,100	1,100
Other Services	-	100	100	100
Purchase of Equipment	2,676	8,000	15,000	6,500
TOTAL OPERATIONS	109,344	169,350	184,100	180,200
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	10,500	-
TOTAL CAPITAL OUTLAY	-	-	10,500	-
TOTAL ADMINISTRATION	623,981	767,010	786,500	766,200
DEPT: CITY ATTORNEY				
Professional & Tech Services	40,885	55,000	60,000	65,000
Claims Settlement Contingencies	1,167	2,500	2,500	20,000
TOTAL CITY ATTORNEY	42,052	57,500	62,500	85,000
DEPT: CITY ENGINEER				
Professional & Tech Services	86,519	100,000	200,000	250,000
TOTAL CITY ENGINEER	86,519	100,000	200,000	250,000
DEPT: ELECTIONS				
Election Judges	-	-	-	3,600
Special Department Supplies	-	-	-	5,000
Other Services	-	1,000	-	1,000
TOTAL ELECTIONS	-	1,000	-	9,600
DEPT: GOVERNMENT BUILDINGS				
OPERATIONS				
Operating Supplies & Maint	32,906	45,000	45,000	10,000
Miscellaneous Expense	36,196	16,000	16,000	16,000
Utilities	12,031	27,000	33,000	40,000
Telephone	1,678	1,800	1,800	1,800
Professional & Tech Services	508	-	1,200	10,000
Insurance	4,397	4,400	6,200	7,000
Other Services	2,928	20,000	25,000	32,000
TOTAL OPERATIONS	90,643	114,200	128,200	116,800
CAPITAL OUTLAY				
Building Improvements	34,499	50,500	35,000	-
Property Purchase	275,220	-	25,000	-
Community Center Remodel	253,826	-	-	-
Senior Center Remodel	25,267	-	-	-
Veteran's Hall Renovation	-	-	15,000	-
TOTAL CAPITAL OUTLAY	588,811	50,500	75,000	-
TOTAL GOVERNMENT BUILDINGS	679,454	164,700	203,200	116,800
DEPT: POLICE SERVICES				
PERSONNEL				
Salaries & Wages	889,795	971,150	971,150	1,032,000
Salaries & Wages, X-ing Guard	18,082	19,300	19,300	19,700
Salaries & Wages - Overtime	102,362	65,000	65,000	65,000

**LINDON CITY
2013-2014 APPROVED BUDGET**

GENERAL FUND	2010-2011 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	80,772	80,750	80,750	85,500
Benefits - LTD	4,668	4,850	4,850	5,200
Benefits - Life	2,668	2,840	2,840	2,850
Benefits - Insurance Allowance	272,568	290,330	290,330	313,600
Benefits - Retirement	251,612	294,200	295,000	388,000
Benefits - Workers Comp.	18,921	22,300	22,300	24,000
TOTAL PERSONNEL	<u>1,641,448</u>	<u>1,750,720</u>	<u>1,751,520</u>	<u>1,935,850</u>
OPERATIONS				
Membership Dues & Subscriptions	6,994	3,650	3,650	3,000
Uniform Expense	12,340	12,750	12,750	12,000
Travel & Training	14,986	15,800	12,000	12,000
Office Supplies	6,066	6,000	6,000	5,500
Operating Supplies & Maint	22,645	36,500	25,000	25,000
Telephone	23,913	21,500	21,500	20,000
Gasoline & Oil	49,369	60,000	53,000	53,000
Professional & Tech Services	25,620	31,000	29,000	27,000
Dispatch, Orem City	96,501	103,827	103,827	104,352
Special Department Supplies	5,761	6,250	6,250	5,500
Insurance	6,742	7,000	5,105	6,000
Equipment Rental	-	-	-	-
Vehicle Lease	119,277	111,500	95,000	106,000
Other Services	-	-	-	-
Risk Management	1,052	2,000	1,500	1,500
Emergency Preparedness	3,546	5,000	5,000	3,500
Miscellaneous Exp.-Petty Cash	886	3,000	3,000	3,000
Youth Court Expenses	447	3,000	2,000	1,500
Nova/RAD Expense	2,360	3,000	3,000	2,000
Use of USAAV funds	-	10,000	10,000	10,000
Purchase of Equipment	15,311	6,500	9,000	11,000
TOTAL OPERATIONS	<u>413,817</u>	<u>448,277</u>	<u>406,582</u>	<u>411,852</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
Vehicles	416,601	-	-	-
TOTAL CAPITAL OUTLAY	<u>416,601</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL POLICE SERVICES	<u>2,471,866</u>	<u>2,198,997</u>	<u>2,158,102</u>	<u>2,347,702</u>
DEPT: FIRE PROTECTION SERVICES				
OPERATIONS				
Membership Dues & Subscriptions	-	-	-	-
Operating Supplies & Maint	414	1,000	1,000	1,000
Other Supplies, Fire Departmen	-	350	350	350
Telephone	-	-	-	-
Orem Fire/EMS	1,030,463	1,185,969	1,185,969	1,188,011
Dispatch	96,501	103,827	103,827	104,352
Other Services	-	-	200	200
Weed Abatement	-	2,000	-	-
Purchase of Equipment	-	-	-	-
TOTAL OPERATIONS	<u>1,127,378</u>	<u>1,293,146</u>	<u>1,291,346</u>	<u>1,293,913</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FIRE PROTECTION SERVICES	<u>1,127,378</u>	<u>1,293,146</u>	<u>1,291,346</u>	<u>1,293,913</u>

**LINDON CITY
2013-2014 APPROVED BUDGET**

GENERAL FUND	2010-2011 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
DEPT: PROTECTIVE INSPECTIONS				
PERSONNEL				
Salaries & Wages	131,110	134,750	134,750	139,000
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	11,192	11,450	11,450	11,800
Benefits - LTD	686	700	700	700
Benefits - Life	316	320	320	320
Benefits - Insurance Allowance	29,374	31,300	31,300	32,200
Benefits - Retirement	23,036	24,620	28,000	30,300
Benefits - Workers Comp.	1,342	2,000	2,000	2,020
TOTAL PERSONNEL	197,055	205,140	208,520	216,340
OPERATIONS				
Membership Dues & Subscriptions	475	800	800	800
Clothing Allowance	-	-	-	-
Travel & Training	1,542	4,000	4,000	4,000
Office Supplies	2,937	3,300	3,300	3,300
Operating Supplies & Maint	1,468	3,400	3,400	4,400
Telephone	2,834	3,000	3,000	3,000
Gasoline & Oil	3,068	3,500	3,500	3,500
Professional & Tech Services	325	2,000	2,000	3,500
Insurance	2,638	3,000	3,000	3,000
Purchase of Equipment	-	1,000	1,000	1,000
TOTAL OPERATIONS	15,288	24,000	24,000	26,500
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL PROTECTIVE INSPECTIONS	212,343	229,140	232,520	242,840
DEPT: ANIMAL CONTROL SERVICES				
Operating Supplies & Maint	638	2,500	2,500	2,500
Special Dept Supplies	476	750	750	500
North Ut County Animal Shelter	17,541	17,000	17,000	14,500
NUC Shelter-remit license fees	895	1,000	1,000	1,000
Purchase of Equipment	641	1,000	1,000	750
TOTAL ANIMAL CONTROL SERVICES	20,191	22,250	22,250	19,250
DEPT: HIGHWAY & PUBLIC IMPROVEMENTS				
PERSONNEL				
Salaries & Wages	65,169	110,650	110,650	114,200
Salaries & Wages - Overtime	111	-	-	-
Salaries - Temp Employees	7,982	8,000	8,000	8,000
Benefits - FICA	5,845	9,080	9,080	10,500
Benefits - LTD	356	550	550	570
Benefits - Life	171	320	320	320
Benefits - Insurance Allowance	15,232	33,200	33,200	32,200
Benefits - Retirement	11,997	20,220	22,800	25,000
Benefits - Workers Comp.	508	1,450	1,050	1,050
TOTAL PERSONNEL	107,370	183,470	185,650	191,840
OPERATIONS				
Membership Dues & Subscriptions	15	100	100	100
Uniform Expense	308	1,200	1,000	1,000
Travel & Training	2,029	2,100	2,100	2,100
Office Supplies	579	600	600	700
Operating Supplies & Maint	11,035	25,000	25,000	17,000
Other Supplies, PW Bldg	-	-	-	-
Utilities	12,421	22,000	27,000	30,000

**LINDON CITY
2013-2014 APPROVED BUDGET**

GENERAL FUND	2010-2011 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Telephone	1,252	2,000	2,000	2,000
Gasoline & Oil	8,866	16,700	16,700	16,700
Professional & Tech Services	5,735	8,000	9,000	30,000
Street-side Landscaping	12,457	15,000	24,282	24,750
Materials Testing	226	2,000	2,000	2,000
Traffic Study	-	109,000	6,770	-
Special Snow Removal	12,728	33,600	33,600	33,600
Street Lighting Utility	(1,103)	-	-	-
Sidewalk Maintenance	2,991	8,000	10,000	8,000
Special Dept Supplies	16,526	11,000	11,000	11,000
Insurance	7,049	8,000	8,000	8,000
Equipment Rental	277	4,000	4,000	4,000
Other Services	11,233	15,000	15,000	15,000
Purchase of Equipment	1,479	7,000	2,000	3,475
TOTAL OPERATIONS	106,103	290,300	200,152	209,425
CAPITAL OUTLAY				
New Sidewalks	5,101	10,000	15,300	10,000
ADA Ramps	-	10,000	-	10,000
Improvements Other than Bldgs	-	5,000	5,000	5,000
Purchase of Capital Asset	900	119,332	119,332	-
Traffic Calming Projects	-	-	-	-
TOTAL CAPITAL OUTLAY	6,001	144,332	139,632	25,000
TOTAL HIGHWAY & PUBLIC IMPROVEMENTS	219,474	618,102	525,434	426,265
DEPT: CLASS B & C ROAD FUND				
OPERATIONS				
Operating Supplies & Maint	-	2,000	2,000	2,000
Professional & Tech Services	35,344	65,000	65,000	90,000
Professional Svc-I-15 Intrchn	22	-	-	-
Professional Svc - 700 North	-	-	-	-
Street Lights	182,925	100,000	100,000	100,000
Street Striping	33,455	35,000	10,000	10,000
Chip/Slurry Sealing	21,812	20,000	20,000	50,000
Overlays	146,610	100,000	5,000	-
Purchase of Equipment	-	-	-	10,000
TOTAL OPERATIONS	420,169	322,000	202,000	262,000
CAPITAL OUTLAY				
Class C Capital Improvements	-	200,000	425,400	300,000
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	200,000	425,400	300,000
TOTAL CLASS B & C ROAD FUND	420,169	522,000	627,400	562,000
DEPT: PUBLIC WORKS ADMINISTRATION				
PERSONNEL				
Salaries & Wages	194,023	202,170	202,170	214,000
Salaries & Wages - Overtime	323	-	-	-
Salaries - Temp Employees	105	-	-	-
Benefits - FICA	15,205	15,500	15,500	16,800
Benefits - LTD	1,010	1,050	1,050	1,050
Benefits - Life	457	475	475	475
Benefits - Insurance Allowance	42,009	49,800	49,800	52,500
Benefits - Retirement	34,305	36,950	42,700	45,500
Benefits - Workers Comp.	1,438	2,320	1,800	1,800
TOTAL PERSONNEL	288,876	308,265	313,495	332,125
OPERATIONS				
Uniform Expense	75	1,000	800	800
Travel & Training	1,500	2,750	2,750	2,750

**LINDON CITY
2013-2014 APPROVED BUDGET**

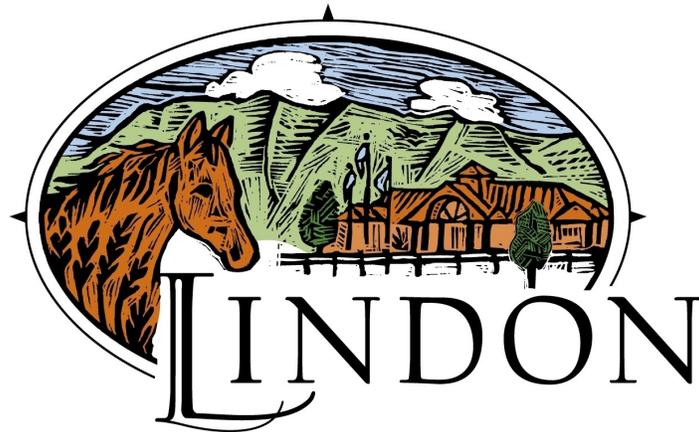
GENERAL FUND	2010-2011 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Office Supplies	642	1,200	1,200	1,200
Operating Supplies & Maint	19	2,000	2,000	2,000
Telephone/Cell Phone	296	1,200	1,200	1,200
Professional & Tech Services	341	500	500	500
Purchase of Equipment	1,125	2,000	2,000	2,000
TOTAL OPERATIONS	3,998	10,650	10,450	10,450
TOTAL PUBLIC WORKS ADMINISTRATION	292,874	318,915	323,945	342,575
DEPT: PARKS				
PERSONNEL				
Salaries & Wages	107,971	103,500	103,500	112,000
Salaries & Wages - Overtime	255	-	2,800	2,000
Salaries - Temp Employees	14,549	15,000	15,000	15,000
Benefits - FICA	11,281	10,650	10,650	11,500
Benefits - LTD	693	520	600	600
Benefits - Life	371	370	370	370
Benefits - Insurance Allowance	22,793	26,350	26,350	26,600
Benefits - Retirement	19,348	18,900	23,800	24,500
Benefits - Workers Comp.	1,352	1,720	1,500	1,500
TOTAL PERSONNEL	178,613	177,010	184,570	194,070
OPERATIONS				
Membership Dues & Subscriptions	165	325	600	600
Uniform Expense	193	175	175	200
Travel & Training	250	1,000	1,500	1,500
Office Supplies	539	500	500	400
Operating Supplies & Maint	27,146	27,500	27,500	32,500
Maintenance - Bldgs & Grounds	4,919	7,500	7,500	15,000
Trails Maintenance	-	5,000	5,000	4,000
Utilities	31,929	35,000	44,000	48,000
Telephone	1,400	1,800	1,800	1,800
Gasoline & Oil	5,985	6,000	6,000	6,000
Professional & Tech Services	36,229	30,000	18,000	18,000
Parks Maintenance Contract	127,404	135,000	136,000	141,000
Ball Park Lights - Electricity	5,293	14,000	-	-
Easter Egg Hunt	401	500	500	-
Special Dept Supplies	629	4,000	4,000	3,000
Insurance	8,515	9,000	9,000	9,000
Equipment Rental	1,476	2,000	2,000	2,000
Other Services	1,926	5,000	2,000	2,000
Tree City USA Expenses	27	500	500	500
Tree Purchases & Services	1,225	8,500	5,000	5,000
Purchase of Equipment	-	5,000	5,000	4,000
TOTAL OPERATIONS	255,652	298,300	276,575	294,500
CAPITAL OUTLAY				
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	-	-	-
Creekside Oversizing	9,107	-	-	-
Trails Construction & Improvmt	8,818	-	-	-
Lindon Heritage Trail	-	100,000	6,000	-
TOTAL CAPITAL OUTLAY	17,925	100,000	6,000	-
TOTAL PARKS	452,190	575,310	467,145	488,570
DEPT: LIBRARY SERVICES				
Library Card Reimbursement	24,763	27,000	27,000	27,000
TOTAL LIBRARY SERVICES	24,763	27,000	27,000	27,000

**LINDON CITY
2013-2014 APPROVED BUDGET**

GENERAL FUND	2010-2011 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
DEPT: CEMETERY				
OPERATIONS				
Travel & Training	-	1,000	-	-
Operating Supplies & Maint	4,458	1,400	1,400	1,400
Professional & Tech Services	6,306	2,000	2,000	3,000
Grounds Maintenance Contract	5,679	6,000	5,410	5,410
Special Dept Supplies	745	1,000	1,000	1,000
Purchase of Equipment	-	3,000	-	-
TOTAL OPERATIONS	17,188	14,400	9,810	10,810
CAPITAL OUTLAY				
Veteran's Memorial	130,275	-	-	-
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	-	-	-
Office/Warehouse	-	-	-	-
TOTAL CAPITAL OUTLAY	130,275	-	-	-
TOTAL CEMETERY	147,463	14,400	9,810	10,810
DEPT: PLANNING & ECONOMIC DEVELOPMENT				
PERSONNEL				
Salaries & Wages	162,443	168,610	128,000	138,000
Salaries & Wages - Overtime	-	-	-	-
Salaries - Interns & Temp Emp	-	3,500	1,000	1,000
Benefits - FICA	14,676	14,470	11,000	11,900
Benefits - LTD	848	850	850	700
Benefits - Life	615	650	650	500
Benefits - Insurance Allowance	48,582	50,210	39,850	41,000
Benefits - Retirement	28,796	30,810	24,200	27,500
Benefits - Workers Comp.	1,149	1,810	1,000	1,150
TOTAL PERSONNEL	257,108	270,910	206,550	221,750
OPERATIONS				
Membership Dues & Subscriptions	400	700	700	700
Travel & Training	1,022	2,000	2,000	2,000
Office Supplies	2,963	3,250	3,250	3,250
Operating Supplies & Maint	1,844	2,000	2,000	2,000
Telephone	2,827	2,900	2,900	2,900
Gasoline & Oil	800	1,200	1,200	1,500
Professional & Tech Services	695	1,000	1,000	1,000
Aerial Photos of the City	-	1,000	1,000	-
Insurance	2,638	2,800	2,800	2,800
Zoning Enforcement & Clean up	-	-	-	20,000
Master Plan	171	500	500	500
Miscellaneous Expense	118	300	300	300
Zoning & Ordinance Revision	-	100	100	100
Economic Development Expense	-	250	250	750
Purchase of Equipment	843	2,000	2,000	2,500
Historical Preservation Socy	2,123	4,000	4,000	3,200
Historical Fund Raiser	-	1,500	147	357
TOTAL OPERATIONS	16,443	25,500	24,147	43,857
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL PLANNING & ECON. DEVELOPMENT	273,550	296,410	230,697	265,607
DEPT: TRANSFERS AND CONTRIBUTIONS				
TRANSFERS				
Trfr to Redevelopment	7,630	2,400	2,400	-
Trfr to Debt Serv - MBA 2005	325,728	-	-	-

**LINDON CITY
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GENERAL FUND	2010-2011 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Trfr to Debt Svc - UTOPIA	-	395,126	395,126	403,029
Trfr to Recreation-Aquatics Bd	661,041	662,666	662,666	662,916
Trfr to Recreation-Hogan Bond	35,681	178,354	178,354	177,991
Trfr to Recreation Fund	112,667	196,920	198,915	321,176
Trfr to Debt Serv - 700 N Bond	213,306	213,545	213,545	213,396
Trfr to Heritage Trail CIP 45	188,310	-	-	-
TOTAL TRANSFERS	<u>1,544,364</u>	<u>1,649,011</u>	<u>1,651,006</u>	<u>1,778,508</u>
CONTRIBUTIONS				
Education Grants	-	500	1,000	1,000
Little Miss Lindon Sponsorship	5,615	5,000	5,000	5,000
Lindon Days Sponsorship	29,500	29,500	29,500	-
Parade Float Sponsorship	4,684	5,000	5,000	5,000
Contrib - Character Connection	1,000	1,200	1,200	1,200
Community Unification Programs	2,838	4,000	4,000	4,000
Contrib - UTOPIA	186,197	-	55,810	133,944
Healthy Lindon	203	1,000	1,000	1,000
Appropriate to Fund Bal, General Fund	52,406	-	-	-
Appropriate to Fund Balance, Road Fund	-	-	-	-
Appropriate to Impact Fee bal., Road Fd	-	2,150	4,300	2,150
TOTAL CONTRIBUTIONS	<u>282,443</u>	<u>48,350</u>	<u>106,810</u>	<u>153,294</u>
TOTAL TRANSFERS AND CONTRIBUTIONS	<u>1,826,807</u>	<u>1,697,361</u>	<u>1,757,816</u>	<u>1,931,802</u>
TOTAL GENERAL FUND EXPENDITURES	<u><u>9,522,700</u></u>	<u><u>9,523,167</u></u>	<u><u>9,497,786</u></u>	<u><u>9,750,761</u></u>



Other Governmental Funds Section

This section of the 2013-2014 Budget presents information on the Other Governmental Funds that Lindon City utilizes. Lindon City has a Special Revenue Fund, Capital Projects Funds, and a Debt Service Fund.

Special Revenue Fund.	108
Lindon's Special Revenue Fund is the Redevelopment Agency (RDA) Fund. This Fund is divided up into three project areas, or districts, that receive property tax increments: the State Street District, the West Side District, and District 3.	
Capital Project Funds.	110
Lindon City's Capital Project Funds is the Parks Capital Improvement Projects (CIP) Fund	
Debt Service Fund.	111
The Debt Service Fund is used for the accumulation of resources for the payment of current debt liabilities for the General, Road, Redevelopment Agency and Special Improvement Districts Funds.	

**LINDON CITY
2013-2014 APPROVED BUDGET**

OTHER GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND

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

Redevelopment Agency (RDA) Fund

Lindon City has three project areas, or districts, that receive property tax increments. We refer to these districts as the State Street District, the West Side District and District 3. The revenue is restricted to improvements within the corresponding district. The State Street District is setting aside funds for the purchase of property for a Public Safety Building. The West Side District ceased receiving tax increment in 2010 and the remaining fund balance for that district is appropriated to projects in the 2013-2014 fiscal year. District 3 makes the debt service payments for the 1999 bond which was used to install infrastructure in the area.

**LINDON CITY
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REDEVELOPMENT AGENCY FUND

	2010-2011 Actual	2011-2012 Actual	2012-2013 Amended Budget	2013-2014 Budget
STATE STREET DISTRICT				
REVENUES				
State St - Interest Earnings	5,123	5,867	5,000	5,000
State St - Tax Increment	130,806	156,922	188,000	160,000
State St - Prior Yr Tax Incr	99,802	99,784	140,000	80,000
State St - Sundry Revenue	1,166	-	-	-
Trfr from General Fund	7,630	6,756	2,400	-
State St - Use of Fund Balance	-	-	-	-
TOTAL STATE ST REVENUES	<u>244,527</u>	<u>269,329</u>	<u>335,400</u>	<u>245,000</u>

EXPENDITURES

Miscellaneous Expense	-	-	-	-
Professional & Tech Services	-	-	-	-
Sales Tax Participation Agrmt	7,630	6,756	2,400	-
Tax Incrmt Agrmt, Carter Const	-	69,914	104,500	-
Other Improvements	-	-	-	-
Admin Costs to General Fund	32,285	35,000	36,400	33,600
Appropriate to Fund Balance	204,612	157,659	192,100	211,400
TOTAL STATE ST EXPENDITURES	<u>244,527</u>	<u>269,329</u>	<u>335,400</u>	<u>245,000</u>

WEST SIDE DISTRICT

REVENUES				
West Side - Interest Earnings	657	5,867	-	-
West Side - Tax Increment	-	-	-	-
West Side - Sundry Revenue	-	-	-	-
West Side - Use of Fnd Balance	-	21,471	274,050	172,736
TOTAL WEST SIDE REVENUES	<u>657</u>	<u>27,338</u>	<u>274,050</u>	<u>172,736</u>

EXPENDITURES

Miscellaneous Expense	-	-	-	-
Professional & Tech Services	423	14,724	10,000	10,000
Other Services/Utilities	183	614	300	300
Tax Incrmt Participation Agrmt	-	-	-	-
Other Improvements	-	12,000	263,750	162,436
Admin Costs to General Fund	-	-	-	-
Appropriate to Fund Balance	51	-	-	-
TOTAL WEST SIDE EXPENDITURES	<u>657</u>	<u>27,338</u>	<u>274,050</u>	<u>172,736</u>

DISTRICT #3

REVENUES				
District 3 - Interest Earnings	5,123	5,867	5,000	5,000
District 3 - Tax Increment	893,212	828,862	830,000	830,000
District 3 - Prior Yr Tax Incr	6,685	-	-	-
District 3 - Sundry Revenue	-	-	-	-
District 3 - Use of Fund Bal	116,867	-	150,353	386,024
TOTAL DISTRICT #3 REVENUES	<u>1,021,888</u>	<u>834,729</u>	<u>985,353</u>	<u>1,221,024</u>

EXPENDITURES

Miscellaneous Expense	-	-	-	-
Professional & Tech Services	5,698	13,546	15,000	15,000
Insurance	1,435	2,459	2,500	2,500
Tax Participation Agreements	250,000	250,000	500,000	250,000
Other Improvements	-	-	15,000	500,000
Trfr to Gen Fund - Admin Costs	401,680	120,400	116,200	116,200
Trfr to Debt Service	363,076	337,590	336,653	337,324
Transfer to S.I.D. 2000-01	-	-	-	-
Appropriate to Fund Balance	-	110,734	-	-
TOTAL DISTRICT #3 EXPENDITURES	<u>1,021,888</u>	<u>834,729</u>	<u>985,353</u>	<u>1,221,024</u>

**LINDON CITY
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CAPITAL PROJECT FUNDS

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

Parks Capital Improvement Program (CIP) Funds

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

**CAPITAL IMPROVEMENT
PROGRAM FUNDS**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Amended Budget	2013-2014 Budget
C.I.P. 47 - PARKS PROJECTS				
REVENUES				
City Wide Impact Fees	73,001	87,500	93,000	70,000
City Wide Interest Earned	825	813	800	500
City Wide Use of Fund Balance	449,831	-	21,200	49,500
TOTAL PARKS REVENUES	<u>523,657</u>	<u>88,313</u>	<u>115,000</u>	<u>120,000</u>
EXPENDITURES				
Professional & Tech Services	-	1,610	5,000	5,000
Pioneer Park	-	-	-	-
Pheasant Brook Park	-	-	-	-
Meadow Park Fieldstone	-	-	-	-
Hollow Park	-	-	-	-
East Side/Keenland Park	-	-	-	-
City Center Park	-	-	100,000	-
Citizenship Park	-	-	-	5,000
Lindon View Trailhead Park	-	-	10,000	60,000
Fryer Park	17,203	26,548	-	50,000
City Wide Property Purchase	-	-	-	-
Trfr to General Fund	506,455	-	-	-
Cty Wd Appropriate to Fund Bal	-	60,156	-	-
TOTAL PARKS EXPENDITURES	<u>523,657</u>	<u>88,313</u>	<u>115,000</u>	<u>120,000</u>

**LINDON CITY
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DEBT SERVICE FUND

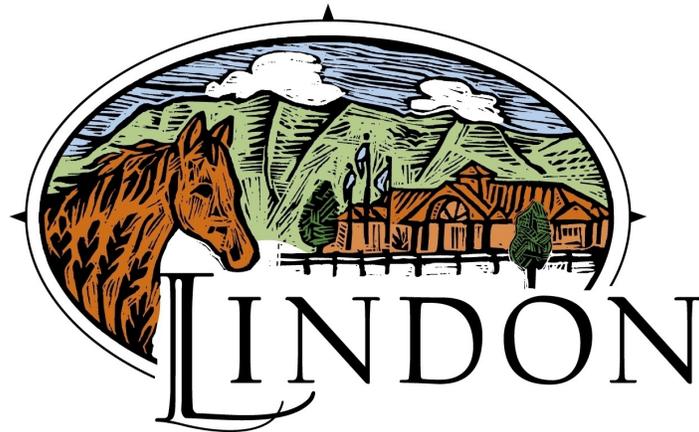
This fund is used for the accumulation of resources for the payment of current debt liabilities for the General, Road, Redevelopment Agency and Special Improvement Districts Funds. Debt liabilities for Enterprise Funds are paid out of those funds.

DEBT SERVICE FUND

	2010-2011 Actual	2011-2012 Actual	2012-2013 Amended Budget	2013-2014 Budget
Trfr from RDA District 3	363,076	337,590	336,653	337,324
Trfr from Road Fd - 700 N Bond	213,306	213,516	213,545	213,396
Trfr from Gen Fd - MBA 2005	325,728	-	-	-
Trfr from Gen Fd - UTOPIA	-	379,783	395,126	403,029
Trfr from SID's	36,468	34,788	31,680	-
Use of Fund Balance	-	-	-	-
TOTAL DEBT SERVICE REVENUES	<u>938,578</u>	<u>965,677</u>	<u>977,004</u>	<u>953,749</u>
EXPENDITURES				
RDA District 3 Principal	293,000	279,000	289,000	301,000
RDA District 3 Interest	68,326	56,840	45,903	34,574
RDA District 3 Payng Agent Fee	1,750	1,750	1,750	1,750
SID 2001 Bond Principal	30,000	30,000	30,000	-
SID 2001 Bond Interest	5,040	3,360	1,680	-
SID 2001 Paying Agent Fees	1,428	1,428	-	-
MBA 2005 Bond Principal	320,000	-	-	-
MBA 2005 Bond Interest	5,728	-	-	-
UTOPIA Bond	-	379,783	395,126	403,029
700 N Road Bond Principal	121,895	126,675	131,455	136,236
700 N Road Bond Interest	90,017	85,446	80,696	75,766
700 N Road Bond Pay Agent Fees	1,394	1,394	1,394	1,394
Appropriate to Fund Balance	-	-	-	-
TOTAL DEBT SERVICE EXPENDITURES	<u>938,578</u>	<u>965,677</u>	<u>977,004</u>	<u>953,749</u>

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Enterprise Funds Section

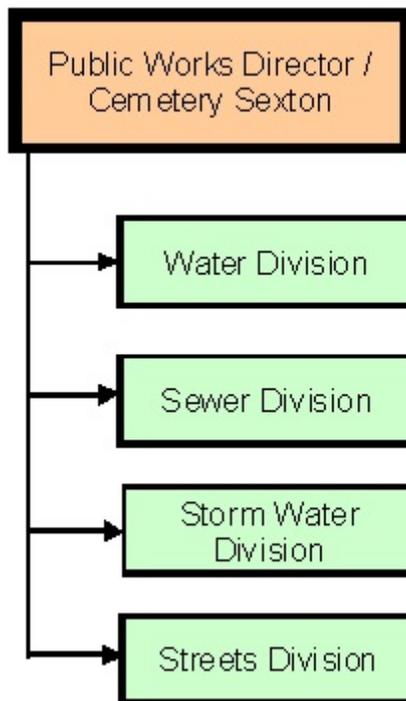
This section of the 2013-2014 Budget presents information regarding the Water Fund, the Sewer Fund, the Solid Waste Collection Fund, the Storm Water Drainage Fund, and the new Recreation Fund.

Water Fund	115
This information provides details on the Water Funds revenues and expenditures, as well as their expected goals and objectives they plan on accomplishing this year.	
Sewer Fund	122
This section is in charge of the sewage collection system within the City, and the installation, maintenance and upgrades of its sewer lines.	
Solid Waste Collection Fund	128
The Solid Waste Collection Fund is for the collection and payment of the fees associated with the garbage and recycling collection services.	
Storm Water Drainage Fund	129
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.	
Recreation Fund	135
The Recreation Fund accounts for the Aquatics Center, Community Center and recreation programs operated by Lindon City.	
Telecommunication Fund	141
The Telecommunication Fund is for the collection and payment of the fees associated with Lindon customers accessing Utah Infrastructure Agency (UIA) fiber-optic lines.	

ENTERPRISE FUNDS

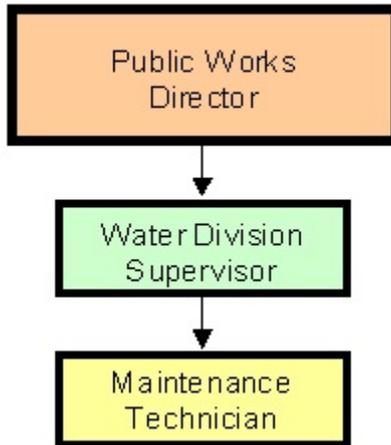
Enterprise Funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily 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 would be billed through the 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.



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WATER FUND



Personnel Table

Personnel	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
Water Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
Total	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</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 bonds issued in 2005, for the portion of the Sales Tax bond proceeds used to install water utility lines along 700 North; in 2006, for culinary water line installation and improvements; and in 2010, for the citywide water meter replacement project. The Water Fund is administered by the Water Division of the Public Works Department.

Vision

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

Description

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

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Culinary water is the potable water used within a home or business. Lindon’s culinary water originates from springs east of the City and wells located throughout the City and are consistently monitored for quality and safety. This system is metered with the meters read in odd months with the exception of January. Bills are sent with the usage estimated in unmetered months. In 2010-2011, the water meters were changed out throughout the whole city to electronically read meters. This enables personnel to read meters every month and bill for actual water usage.

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

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

WATER	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Personnel	\$255,428	\$197,129	\$192,940	\$203,395	5.42%
Operations	\$1,427,224	\$1,247,477	\$1,115,828	\$1,125,866	0.90%
Capital	\$650,816	\$200,563	\$384,300	\$406,064	5.66%
Total Expenses	<u>\$2,333,468</u>	<u>\$1,645,170</u>	<u>\$1,693,068</u>	<u>\$1,735,325</u>	<u>2.50%</u>

Capital Improvements

Capital improvements will increased in the 2012-2013 fiscal year by 5.66% from the previous year. The fund has been allotted \$305,000 for waterline improvements. There are more projects than there is funding. The Public Works Director is working with the City Engineer to prioritize the needed projects.

Another capital improvement in the Water Fund is the Murdock Utility Relocation. The Provo River Water Users Association has been enclosing their canal and relocating City utility lines. The City has been reimbursing the costs over a three year period with the final payment being made in the 2014 fiscal year.

Program Goal

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

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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>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013*</u>	<u>2013-2014*</u>
Average daily consumption (thousands of gallons)	1,140	1,605	1,500	1,500
Number of culinary water accounts	2,748	2,775	2,775	2,775

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

Program Trends, Needs and Performance

Currently Lindon City offers the citizens the opportunity to pay their bill electronically or coming in directly to the office to pay. The electronic billing option means that customers can have their bill automatically deducted from their account every month and not have to worry about their bill being late. The City also sends out the monthly bills electronically to those who sign up in advance, and the convenience fee is waived if they pay online.

The City has been offering the option of electronic billing for the last three years, and the citizens love it. The bills then get downloaded to the Utility Billing system, and then come directly out of the customer's bank account as an automatic withdrawal through

**LINDON CITY
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an electronic ACH transaction. This same process applies to those using a credit card, debit card or electronic check.

The City Engineer recommends an annual increase in the water rates based on the CPI (Consumer Price Index) to keep up with inflation. The City uses the annual average CPI increase from March to February. The 2013 CPI increase was 1.9%, and the water rates were adjusted accordingly for the 2013-2014 fiscal year. Rates two zones are also adjusted based on the cost to pump water to those zones.

Lindon City's utility bills consists of water usage charges monitored by a meter attached to the house, secondary water fees, sewer usage fees, garbage and recycling fees, and a storm water drainage fee. The City Engineer evaluates the Water, Sewer, and Storm Drainage fees on a yearly basis, and recommends to the City Council whether or not an increase is needed.

Sustainability Efforts

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

Program Goal

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

Program Objective (services provided)

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

<u>Workload Measures</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013*</u>	<u>2013-2014*</u>
Water meter replacements	2,191	34	10	10
Water leak repairs	28	23	25	25
Total fire hydrants	631	631	631	631

*figures are estimates or goals

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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.

**LINDON CITY
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WATER FUND

	<u>2010-2011 Actual</u>	<u>2011-2012 Actual</u>	<u>2012-2013 Amended Budget</u>	<u>2013-2014 Budget</u>
REVENUES				
Interest Earnings	2,412	1,711	1,500	1,500
Culinary Water Impact Fees	34,288	32,340	30,000	30,000
Interest, PTIF Cul Impact Fees	2,109	2,610	2,000	2,000
Hydrant Meter & Water Usage	3,301	3,870	1,000	1,000
Metered Water User Fees	1,050,320	1,090,632	1,103,800	1,125,876
Secondary Water User Fees	376,047	374,523	380,000	380,000
Water Line Inspection Fee	800	625	600	600
Water Main Line Assessment	5,482	3,043	2,000	2,000
Meter Installation, Bldg Permt	9,795	8,428	5,000	5,000
Utility Connect/Collect Fees	28,428	22,787	20,000	20,000
Secondary Water Share Rentals	46,159	1,796	-	-
Fee in Lieu of Water Stock	16,535	11,929	-	-
Funds from Financing Sources	385,075	-	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	-
Contributions from development	372,470	79,003	-	-
Water shares received	-	9,025	-	-
Sundry Revenue	246	2,848	-	-
Use of Impact Fees	-	-	9,662	112,556
Use of Fund Balance	-	-	137,506	54,793
TOTAL WATER FUND REVENUES	<u>2,333,468</u>	<u>1,645,170</u>	<u>1,693,068</u>	<u>1,735,325</u>
EXPENDITURES				
PERSONNEL				
Salaries & Wages	152,577	118,684	108,500	114,500
Salaries & Wages - Overtime	2,936	4,032	5,000	5,000
Salaries - Temp Employees	7,982	9,565	8,000	9,000
Benefits - FICA	13,164	10,711	10,500	11,000
Benefits - LTD	725	565	550	575
Benefits - Life	461	316	320	320
Benefits - Insurance Allowance	49,312	31,002	31,300	32,200
Benefits - Retirement	26,772	20,831	27,140	29,050
Benefits - Workers Comp.	1,498	1,425	1,630	1,750
TOTAL PERSONNEL	<u>255,428</u>	<u>197,129</u>	<u>192,940</u>	<u>203,395</u>
OPERATIONS				
Membership Dues & Subscriptions	1,195	1,779	1,500	1,500
Uniform Expense	233	165	1,000	1,000
Travel & Training	2,454	2,688	2,700	3,500
Office Supplies	24,039	22,578	20,000	20,000
Operating Supplies & Maint	8,904	29,396	36,000	36,000
Other Supplies, PW Bldg	-	35	-	-
Utilities	179,067	165,039	200,000	200,000
Telephone	5,970	5,011	6,500	6,500
Gasoline & Oil	8,594	10,587	11,000	11,000
Water Surcharge for Vineyard	-	-	-	-
Professional & Tech Services	54,983	32,146	75,000	80,000
Bad Debt Expense	5,823	2,647	-	-
Special Dept Supplies	15,947	23,256	40,000	30,000
Insurance	14,035	10,998	16,000	16,000
Equipment Rental	-	384	2,000	2,500
Other Services	12,261	6,951	20,000	20,000
Water Rental	-	-	-	-
CUP/Alpine Reach Watr Carriage	4,462	4,942	12,000	12,000
CUP/Bonneville OM&R	16,911	21,392	22,000	22,000
Purchase of Equipment	-	1,380	1,000	7,000
CUWCD Power Loss Charge	3,357	6,253	5,000	5,000
Water Stock Assessment	110,435	71,594	80,000	80,000
Depreciation	270,771	294,679	-	-

**LINDON CITY
2013-2014 APPROVED BUDGET**

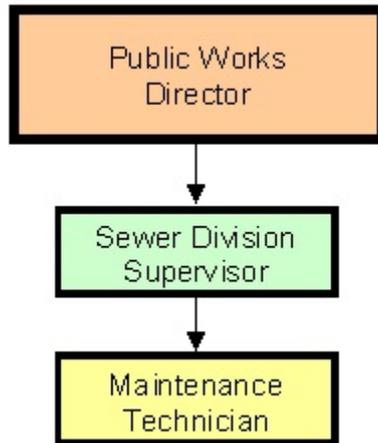
WATER FUND	2010-2011 Actual	2011-2012 Actual	2012-2013 Amended Budget	2013-2014 Budget
1994 Cul. Water Bond Interest	1,000	-	-	-
1994 Cul Water Bond Principal	90,000	-	-	-
CUP Water Principal	44,049	45,468	46,933	48,445
CUP Water Interest	89,568	96,326	95,471	93,959
700 N Cul. Water Bond Interest	6,154	5,839	5,540	5,202
700N Water Bond Principal	8,369	8,697	9,026	9,354
400 N Cul. Water Bond Interest	15,005	7,383	7,177	5,878
400 N Cul Water Bond Principal	23,561	24,739	25,976	27,275
2010 Wtr Meter Lease Principal	-	71,809	74,323	76,924
2010 Wtr Meter Lease Interest	11,973	11,245	10,964	8,363
Amort of Cost of Issuance	-	353	-	-
Close Out to Balance Sheet	(431,721)	(351,273)	-	-
Admin Costs to General Fund	199,691	205,122	207,732	210,823
P.W. Admin Costs to Gen. Fund	73,218	77,512	80,986	85,644
Appropriate to Impact Fee Bal	-	118,700	-	-
Appropriate to Fund Balance	556,914	211,658	-	-
TOTAL OPERATIONS	1,427,224	1,247,477	1,115,828	1,125,866
CAPITAL OUTLAY				
I15 Widening	94,523	-	-	-
Improvements Other than Bldgs	-	-	5,000	5,000
Purchase of Capital Asset	-	-	9,000	-
Creekside Oversizing Water Lin	12,693	-	-	-
Well Reconstruction	23,569	-	45,000	45,000
Special Projects	72,584	150,996	275,000	305,000
Meter replacement	447,447	-	-	-
Murdock Utility Relocation	-	49,568	50,300	51,064
TOTAL CAPITAL OUTLAY	650,816	200,563	384,300	406,064
TOTAL WATER FUND EXPENDITURES	2,333,468	1,645,170	1,693,068	1,735,325

**LINDON CITY
2013-2014 APPROVED BUDGET**

SEWER FUND

The main revenue sources for the Sewer Fund are utility fees paid by system users and impact fees paid by development. The City Engineer recommended that the City Council increase the Sewer rates by 15% to help meet debt service requirements for the 2011 Sewer Revenue Bond (\$3,000,000) which was used to upgrade the sewer system along Geneva Road near the Orem City border. The City Council preferred using fund equity reserves and spreading the rate increases over the three previous years, rather than implementing one enormous rate increase.

Sewer usage is not metered. Instead, it is estimated based on the average winter water usage (November - March). The Sewer Fund is administered by the Sewer Division of the Public Works Department.



Personnel Table

Personnel	2010-11	2011-12	2012-13	2013-14
Sewer Supervisor	1	1	1	1
Maintenance Technician	0	0.5	0.5	0.5
Total	<u>1</u>	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>

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.

**LINDON CITY
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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	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Personnel	\$92,557	\$125,187	\$126,320	\$138,300	9.48%
Operations	\$4,467,133	-\$44,509	\$1,122,505	\$1,583,731	41.09%
Capital	\$1,893,152	\$1,087,656	\$544,100	\$89,600	-83.53%
Total Expenses	<u>\$6,452,842</u>	<u>\$1,168,335</u>	<u>\$1,792,925</u>	<u>\$1,811,631</u>	<u>1.04%</u>

Capital Improvements

Funds have been allocated in 2013-2014 to pay Lindon's portion of Orem City's Water Reclamation Facility expansion project.

Another project in the Sewer Fund is the Murdock Utility Relocation. The Provo River Water Users Association has been enclosing their irrigation canal and relocating City utility lines along the canal. The City is reimbursing the costs over a three year period with the final payment being made in the 2014 fiscal year.

Program Goal

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

Program Objective (services provided)

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

**LINDON CITY
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- ▶ 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.

<u>Workload Measures</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014*</u>
Number of sewer accounts	2,642	2,685	2,732	2,750
Sewer line miles inspected	1	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. Due to the current local and national economic conditions, we are experiencing a rise in uncollectible accounts.

Program Trends, Needs and Performance

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

Program Goal

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

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

**LINDON CITY
2013-2014 APPROVED BUDGET**

SEWER INVENTORY SUMMARY				
	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013*</u>	<u>2013-2014*</u>
Miles of sewer lines	56	59	59	59
Number of manholes	1,443	1,443	1,443	1,443
Number of clean-outs	2,642	2,710	2,700	2,700

*figures are estimates or goals

Performance Measures

<u>Program Objective/Measures</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</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.

LINDON CITY
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SEWER FUND

	<u>2010-2011 Actual</u>	<u>2011-2012 Actual</u>	<u>2012-2013 Amended Budget</u>	<u>2013-2014 Budget</u>
REVENUES				
Sewer Charges	940,994	1,045,161	1,180,500	1,358,756
Interest Earnings	1,961	3,758	300	300
Funds from Financing Sources	2,217,241	-	-	-
Sundry Revenue	-	562	-	-
Sewer Line Inspection Fee	700	575	500	500
Sewer Impact Fee	71,043	67,610	60,000	60,000
Interest PTIF Sewer Impact Fee	4,316	6,003	4,000	4,000
Sewer Assessment, 1900 West	-	-	-	-
Sewer Assessment, 200 South	-	-	-	-
Sewer Assessment, Other	3,066	2,492	2,000	2,000
Bond Proceeds	3,000,000	-	-	-
CDBG Grant	-	-	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	-
Contributions from development	213,522	10,167	-	-
Use of Impact Fees	-	-	288,149	386,075
Use of Fund Balance	-	32,006	257,476	-
TOTAL SEWER FUND REVENUES	<u>6,452,842</u>	<u>1,168,335</u>	<u>1,792,925</u>	<u>1,811,631</u>
EXPENDITURES				
PERSONNEL				
Salaries & Wages	59,035	82,473	82,900	85,000
Salaries & Wages - Overtime	-	229	-	-
Salaries - Temp Employees	693	1,435	-	5,000
Benefits - FICA	5,701	6,567	7,000	7,200
Benefits - LTD	337	406	420	450
Benefits - Life	158	211	250	250
Benefits - Insurance Allowance	14,620	18,677	19,600	20,600
Benefits - Retirement	11,330	14,346	15,150	18,800
Benefits - Workers Comp.	683	843	1,000	1,000
TOTAL PERSONNEL	<u>92,557</u>	<u>125,187</u>	<u>126,320</u>	<u>138,300</u>
OPERATIONS				
Membership Dues & Subscriptions	-	29	500	500
Uniform Expense	158	165	900	900
Travel & Training	1,793	1,508	1,800	1,800
Office Supplies	946	511	800	800
Operating Supplies & Maint	18,869	21,067	25,000	25,000
Other Supplies, PW Bldg	-	35	-	-
Utilities	9,693	10,872	11,000	11,000
Telephone	1,715	1,764	2,100	2,100
Gasoline & Oil	3,839	5,644	9,000	9,000
Professional & Tech Services	30,752	5,279	15,000	125,000
Bad Debt Expense	2,690	55	-	-
Special Dept Supplies	4,931	6,055	15,000	15,000
Insurance	8,335	7,826	9,500	9,500
Orem City Sewage Collection	331,112	371,865	410,000	426,400
Orem Sewer Plant Expansion	34,096	34,096	160,074	258,000
Equipment Rental	-	-	4,000	4,000
Other Services	1,529	4,286	10,000	10,000
Sewer Backup Claims	7,061	-	7,500	7,500
Purchase of Equipment	-	1,380	2,000	10,000
Depreciation	206,291	271,304	-	-
Geneva Rd Proj. Bond Principal	-	117,000	120,000	123,000
Geneva Rd Proj Bond Interest	8,410	75,000	72,075	69,075
Cost of Bond Issuance	44,253	-	-	-
Close Out to Balance Sheet	3,289,992	(1,204,085)	-	-
Admin Costs to General Fund	131,739	146,323	165,270	190,226
P.W. Admin Costs to Gen. Fund	73,218	77,512	80,986	85,644

**LINDON CITY
2013-2014 APPROVED BUDGET**

SEWER FUND

	<u>2010-2011 Actual</u>	<u>2011-2012 Actual</u>	<u>2012-2013 Amended Budget</u>	<u>2013-2014 Budget</u>
Appropriate to Impact Fee Bal	-	-	-	-
Appropriate to Fund Balance	255,710	-	-	199,286
TOTAL OPERATIONS	<u>4,467,133</u>	<u>(44,509)</u>	<u>1,122,505</u>	<u>1,583,731</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	10,000
I15 Widening	109,523	-	-	-
Geneva Road Upgrade Project	1,755,284	1,059,049	450,000	-
Special Projects	28,345	-	23,000	10,000
Infiltration Elimination	-	-	42,000	40,000
Sewer Force Main/Orem	-	-	-	-
Pump/Lift Stations	-	-	-	-
Murdock Utility Relocation	-	28,608	29,100	29,600
TOTAL CAPITAL OUTLAY	<u>1,893,152</u>	<u>1,087,656</u>	<u>544,100</u>	<u>89,600</u>
TOTAL SEWER FUND EXPENDITURES	<u>6,452,842</u>	<u>1,168,335</u>	<u>1,792,925</u>	<u>1,811,631</u>

**LINDON CITY
2013-2014 APPROVED BUDGET**

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

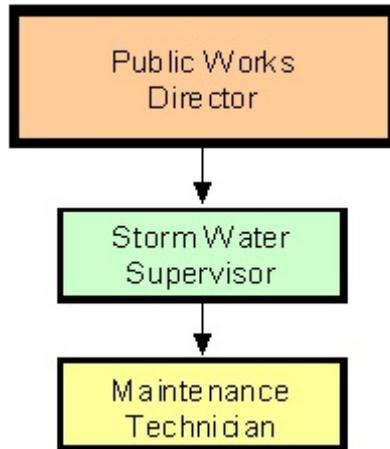
In 2009-2010, the City Council opted to start paying the North Point Solid Waste Transfer Station (NPSWTS) directly. This means that the City receives two separate bills for solid waste collection services. The City receives one from Allied Waste for their collections services, and one from NPSWTS for the dumping of the waste.

SOLID WASTE COLLECTION FUND	2010-2011 Actual	2011-2012 Actual	2012-2013 Amended Budget	2013-2014 Budget
REVENUES				
Waste Collection Fees	332,870	333,807	336,500	347,795
Recycling Collection Fees	36,939	40,010	40,500	40,500
Use of Fund Balance	21,449	-	-	-
TOTAL SOLID WASTE REVENUES	391,258	373,817	377,000	388,295
EXPENDITURES				
Other Supplies & Services	-	-	-	-
Allied Collection Fees	216,806	206,268	212,000	216,452
Landfill	121,122	99,304	111,200	120,200
Allied Recycling Charges	30,346	33,339	34,070	34,785
Bad Debt Expense	1,241	73	-	-
Insurance	1,105	1,009	1,200	1,200
Admin Costs to General Fund	20,638	14,953	15,080	15,532
Appropriate to Fund Balance	-	18,871	3,450	126
TOTAL SOLID WASTE EXPENDITURES	391,258	373,817	377,000	388,295

**LINDON CITY
2013-2014 APPROVED BUDGET**

STORM WATER DRAINAGE SYSTEM FUND

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



Personnel Table

Personnel	2010-11	2011-12	2012-13	2013-14
Storm Water Supervisor	1	1	1	1
Maintenance Technician	1	1.5	1.5	1.5
Total	2	2.5	2.5	2.5

Vision

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

**LINDON CITY
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Description

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

The City Engineer recommends increasing the Storm Water utility fee annually, based on the Consumer Price Index (CPI). The City uses the annual average CPI increase from March to February. The 2013 CPI increase was 1.9%, and the storm water rates were adjusted accordingly for the 2013-2014 fiscal year.

STORM WATER DRAINAGE	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Personnel	\$130,620	\$158,498	\$165,900	\$178,800	7.78%
Operations	\$529,587	\$423,621	\$287,716	\$326,664	13.54%
Capital	\$157,379	\$42,293	\$494,965	\$88,637	-82.09%
Total Expenses	<u>\$817,586</u>	<u>\$624,412</u>	<u>\$948,581</u>	<u>\$594,101</u>	<u>-37.37%</u>

Program Goal

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

Program Objective (services provided)

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

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<u>Performance Measures</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014*</u>
Number of storm water accounts	2,731	2,758	2,803	2,820
Storm water mainline miles	46	46	46	46

*figures are estimates or goals

Performance Outcomes

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

Program Trends, Needs and Performance

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

Sustainability Efforts

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

Program Goal

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

<u>Performance Measurers</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013*</u>	<u>2013-2014*</u>
Street sweeping hours	186	171	200	200
Street sweeping miles	183	136	175	175
Fall leaf bags picked up	2,992	4,323	3,000	3,000
Manhole and inlet cleaning	70	2	10	10

*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

LINDON CITY
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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 major project in the Storm Water fund is the Murdock Utility Relocation. The Provo River Water Users Association has been enclosing their irrigation canal and relocating City utility lines that run along the canal. The City has been reimbursing the costs over a three year period with the final payment being made in the 2014 fiscal year.

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**STORM WATER DRAINAGE
SYSTEM FUND**

	<u>2010-2011 Actual</u>	<u>2011-2012 Actual</u>	<u>2012-2013 Amended Budget</u>	<u>2013-2014 Budget</u>
REVENUES				
Storm Water Utility	378,554	387,187	399,000	406,980
Storm Water Impact Fee	36,673	18,377	30,000	30,000
UDOT Storm Water Agreement	-	-	-	-
Sundry Revenue	-	37,634	-	-
Grant Proceeds	-	-	156,461	-
Orem Reimbursement Wetland Stu	-	-	-	-
PG Reimbursement Wetlands	87,850	-	-	-
Interest Earned	25	-	50	50
Fixed Asset Disposal Gain/Loss	-	-	-	-
Contributions from development	314,484	172,478	-	-
Use of Fund Balance	-	8,735	363,070	157,071
TOTAL STORM WATER REVENUES	<u>817,586</u>	<u>624,412</u>	<u>948,581</u>	<u>594,101</u>
EXPENDITURES				
PERSONNEL				
Salaries & Wages	91,786	104,250	105,500	110,000
Salaries & Wages - Overtime	-	47	-	-
Salaries - Temp Employees	693	1,238	-	5,000
Benefits - FICA	6,890	8,298	8,800	9,500
Benefits - LTD	401	508	550	550
Benefits - Life	290	368	400	400
Benefits - Insurance Allowance	15,059	24,501	25,600	26,600
Benefits - Retirement	14,676	18,223	23,500	25,150
Benefits - Workers Comp.	826	1,066	1,550	1,600
TOTAL PERSONNEL	<u>130,620</u>	<u>158,498</u>	<u>165,900</u>	<u>178,800</u>
OPERATIONS				
Membership Dues & Subscriptions	800	2,366	3,000	3,000
Uniform Expense	308	165	800	800
Travel & Training	1,599	484	1,000	1,200
Office Supplies	487	791	1,500	1,500
Operating Supplies & Maint	13,351	19,306	18,000	20,000
Miscellaneous Expense	-	35	2,000	2,000
Utilities	1,580	1,882	2,000	2,000
Telephone	1,312	1,879	1,800	1,800
Gasoline & Oil	6,610	7,770	10,000	10,000
Professional & Tech Services	90,431	31,578	30,000	70,000
Claims Settlement/Expense	-	-	7,500	7,500
Bad Debt Expense	1,713	38	-	-
Special Dept Supplies	2,070	3,958	6,000	6,000
Insurance	7,545	7,105	7,700	7,700
Equipment Rental	-	-	1,000	1,000
Other Services	1,611	4,145	15,000	5,000
Storm Water Mgmt Program	1,650	-	1,000	1,000
Phase 2 Implementation costs	1,512	-	-	-
Purchase of Equipment	-	1,380	3,000	4,000
Depreciation	230,874	234,755	-	-
700N Storm Water Bond Interest	16,719	15,864	15,051	14,132
700N Storm Wtr Bond Principal	22,736	23,627	24,519	25,411
Amort of Cost of Issuance	695	695	-	-
Close out to Balance Sheet	(180,115)	(65,920)	-	-
Admin Costs to General Fund	52,998	54,206	55,860	56,977
P.W. Admin Costs to Gen. Fund	73,218	77,512	80,986	85,644
Appropriate to Fund Balance	179,886	-	-	-
TOTAL OPERATIONS	<u>529,587</u>	<u>423,621</u>	<u>287,716</u>	<u>326,664</u>

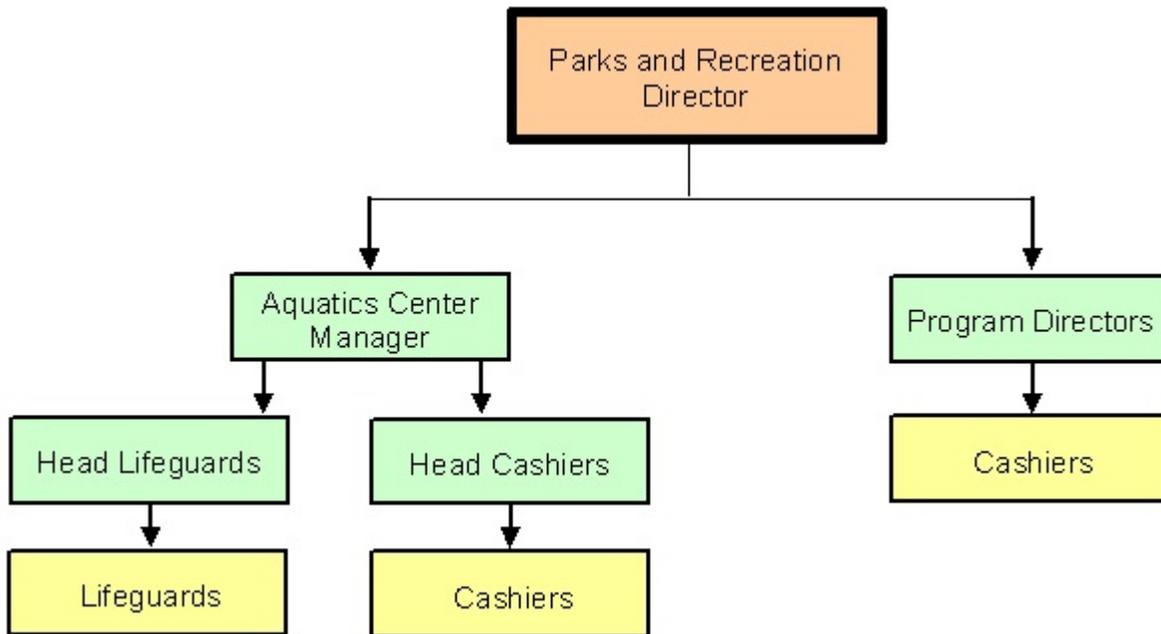
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**STORM WATER DRAINAGE
SYSTEM FUND**

	<u>2010-2011 Actual</u>	<u>2011-2012 Actual</u>	<u>2012-2013 Amended Budget</u>	<u>2013-2014 Budget</u>
CAPITAL OUTLAY				
Main Drain Improvements	-	-	-	-
Purchase of Capital Asset	-	-	22,000	-
Creekside Oversizing	126,741	-	-	-
Special Projects	30,638	-	15,000	52,000
Lindon Hollow Creek	-	6,918	422,000	-
Culverts	-	-	-	-
Murdock Utility Relocation	-	35,375	35,965	36,637
TOTAL CAPITAL OUTLAY	<u>157,379</u>	<u>42,293</u>	<u>494,965</u>	<u>88,637</u>
TOTAL STORM WATER EXPENDITURES	<u>817,586</u>	<u>624,412</u>	<u>948,581</u>	<u>594,101</u>

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RECREATION FUND



Personnel Table

Personnel	2010-11	2011-12	2012-13	2013-14
Parks & Rec. Director	1	1	1	1
Senior Ctr Program Dir.	1	1	1	1
Comm. Ctr Program Dir.	0	0	1	1
Recreation Program Dir.	1	1	1	1
Aquatics Center Manager	1	1	1	1
Lifeguards	80	80	80	80
Cashiers	6	6	6	6
Total	<u>90</u>	<u>90</u>	<u>91</u>	<u>91</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

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

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

As the programming at the Community Center continues to expand, it became necessary for the City to add another part time Program Director. One Program Director facilitates Senior programs while the other director facilitates community programs.

RECREATION FUND	2010-2011 <u>Actual</u>	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>	Percent <u>Variance</u>
Personnel	\$276,605	\$329,354	\$358,120	\$401,570	12.13%
Operations	\$984,587	\$1,034,190	\$1,141,415	\$1,203,952	5.48%
Capital	\$0	\$11,210	\$0	\$23,330	0.00%
Total Expenses	<u>\$1,261,192</u>	<u>\$1,374,754</u>	<u>\$1,499,535</u>	<u>\$1,628,852</u>	<u>8.62%</u>

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.

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

Performance Measures	2010-2011	2011-2012	2012-2013*	2013-2014*
Number of aquatics programs	6	6	6	6
Participants in aquatics programs	1,325	1,380	1,400	1,400
Number of Community Ctr programs	0	5	8	8
Participants in Comm. Ctr programs	0	1,220	1,500	1,500
Number of Senior Ctr programs	0	6	10	10
Participants in Senior Ctr programs	0	194	225	225
Number of sports programs	3	3	3	3
Participants in sports programs	1,668	1,066	1,500	1,500

*figures are estimates or goals

Performance Outcomes

The Parks and Recreation Director in conjunction with the Program Directors are continuing to add programs for the Community Center which came online in August 2011. The Community Center hosts the Senior Center, a basketball court and an exercise and weight training area.

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.

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RECREATION FUND

	<u>2010-2011 Actual</u>	<u>2011-2012 Actual</u>	<u>2012-2013 Amended Budget</u>	<u>2013-2014 Budget</u>
REVENUES				
Interest Earnings	607	796	500	500
Daily Admission	230,855	215,889	200,000	200,000
Resident Season Pass	31,884	27,279	24,500	24,500
Non-Resident Season Pass	15,853	15,088	12,800	12,800
Flow Rider Daily Admission	43,170	33,210	32,000	32,000
Pool Punch Pass	-	6,391	6,000	6,000
Water Aerobics	591	759	500	500
Concessions	11,700	16,543	15,000	15,000
Merchandise	2,276	1,621	1,300	1,300
Swim Lessons	34,785	38,348	31,600	31,600
Swim Team	15,750	16,692	17,000	17,000
Flow Rider Lessons	2,325	1,130	1,000	1,000
Junior Life Guard	475	1,435	-	600
Flow Rider Rentals	2,000	5,720	5,500	5,500
Private Pool Rentals	24,530	28,332	28,000	28,000
Party Room Rentals	1,723	1,659	1,000	1,000
FlowTour Event	-	200	1,900	1,000
Aquatic Center Pavers	-	-	-	-
Recreation Center Classes	-	9,066	14,000	14,000
Recreation Sports Fees	33,280	32,377	41,000	41,000
Lindon Days Registration Fees	-	-	-	10,000
Convenience Fee	-	-	-	-
Till Adjustments	(1)	-	-	-
Community Center Donations	-	9,763	22,000	5,000
Senior Lunch Program Donations	-	-	-	5,000
Community Center Rental	-	3,000	4,000	4,000
Grant Proceeds	-	11,210	-	61,969
Sundry Revenue	-	150	-	-
Trfr from GF-Aquatic Ctr Bond	661,041	662,041	662,666	662,916
Trfr from GF-Hogan Bond	35,681	58,195	178,354	177,991
Transfer from General Fund	112,667	177,861	198,915	321,176
Use of Fund Balance	-	-	-	-
TOTAL RECREATION FUND REVENUES	<u>1,261,192</u>	<u>1,374,754</u>	<u>1,499,535</u>	<u>1,681,352</u>

DEPT: AQUATICS FACILITY

PERSONNEL

Salaries & Wages	26,657	14,241	17,500	21,750
Salaries - Permanent Part Time	(329)	4,552	-	-
Salaries & Wages - Overtime	-	-	-	-
Salaries - Seasonal Help	195,698	207,495	212,000	220,000
Benefits - FICA	19,051	17,203	15,900	18,600
Benefits - LTD	272	74	85	125
Benefits - Life	72	43	50	75
Benefits - Insurance Allowance	7,890	4,063	5,500	5,810
Benefits - Retirement	4,850	2,338	3,200	4,800
Benefits - Workers Comp.	2,270	2,491	2,550	2,700
TOTAL PERSONNEL	<u>256,432</u>	<u>252,499</u>	<u>256,785</u>	<u>273,860</u>

OPERATIONS

Membership Dues & Subscriptions	190	25	500	500
Uniform Expense	2,462	1,808	4,000	4,000
Travel & Training	40	31	1,500	1,500
Licenses & Fees	2,403	1,703	1,700	1,700
Office Supplies	878	1,098	2,000	2,000
Operating Supplies & Maint	57,329	62,097	50,000	30,000
Pool Chemicals	-	-	10,000	25,000
Parts and Supplies	9,261	2,048	4,000	4,000

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RECREATION FUND

	<u>2010-2011 Actual</u>	<u>2011-2012 Actual</u>	<u>2012-2013 Amended Budget</u>	<u>2013-2014 Budget</u>
Miscellaneous Expense	1,072	4,517	1,000	1,000
Aquatic Paver Engraving	-	28	-	-
Utilities	103,944	106,015	100,000	100,000
Telephone	896	501	1,500	1,500
Gasoline & Oil	-	32	-	-
Professional & Tech Svcs	2,935	4,157	5,000	5,000
Insurance	1,442	1,009	1,500	1,500
Other Services	7,175	-	-	-
Contract Services	5,303	5,803	5,000	2,000
Purchase of Equipment	-	799	3,500	3,500
TOTAL OPERATIONS	<u>195,330</u>	<u>191,672</u>	<u>191,200</u>	<u>183,200</u>
CAPITAL OUTLAY				
Buildings	-	-	-	-
Improvements	-	11,210	-	23,330
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>11,210</u>	<u>-</u>	<u>23,330</u>
TOTAL AQUATICS FACILITY	<u>451,762</u>	<u>455,381</u>	<u>447,985</u>	<u>480,390</u>

DEPT: COMMUNITY CENTER

PERSONNEL

Salaries & Wages	1,346	13,645	17,500	107,500
Salaries - Permanent Part Time	19,477	51,220	67,500	-
Salaries & Wages - Overtime	-	-	-	-
Benefits - FICA	38	4,876	6,500	8,200
Benefits - LTD	-	74	85	125
Benefits - Life	-	43	50	75
Benefits - Insurance Allowance	(717)	4,063	5,500	5,810
Benefits - Retirement	25	2,338	3,200	4,800
Benefits - Workers Comp.	5	598	1,000	1,200
TOTAL PERSONNEL	<u>20,173</u>	<u>76,855</u>	<u>101,335</u>	<u>127,710</u>

OPERATIONS

Membership Dues & Subscriptions	-	121	525	525
Uniform Expense	-	-	450	500
Recreation Uniforms	8,449	7,657	7,600	7,600
Travel & Training	288	-	2,000	2,000
Licenses & Fees	114	299	720	720
Office Supplies	28	3,955	4,000	3,000
Operating Supplies & Maint	8,435	15,411	13,500	39,000
Parts and Supplies	42	2,175	5,000	4,000
Miscellaneous Expense	-	1,933	1,000	1,000
Utilities	7,637	20,601	25,000	25,000
Telephone	146	2,203	4,100	4,100
Gasoline & Oil	-	234	-	1,200
Professional & Tech Svcs	-	3,486	3,000	3,000
Recreation Program Expenses	2,815	2,860	6,000	6,000
Comm. Ctr. Program Expenses	-	4,104	11,000	7,000
Senior Ctr. Program Expenses	-	-	3,000	9,000
Lindon Days	-	-	-	40,300
Other Community Events	-	-	-	6,400
Comm. Ctr Advisory Board	-	-	-	2,000
Insurance	1,329	-	4,500	4,500
Contract Services	1,971	12,217	12,300	8,500
Purchase of Equipment	-	-	5,500	4,500
TOTAL OPERATIONS	<u>31,254</u>	<u>77,258</u>	<u>109,195</u>	<u>179,845</u>

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RECREATION FUND	2010-2011 Actual	2011-2012 Actual	2012-2013 Amended Budget	2013-2014 Budget
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	52,500
TOTAL CAPITAL OUTLAY	-	-	-	52,500
TOTAL COMMUNITY CENTER	51,427	154,113	210,530	360,055
NON-DEPARTMENTAL OPERATIONS				
Depreciation Expense	259,422	259,422	-	-
2008 Aquatics Center Principal	235,000	245,000	255,000	265,000
2008 Aquatics Center Interest	420,252	411,080	405,916	396,166
Aquatic Ctr Paying Agent Fees	1,750	1,750	1,750	1,750
2009 Hogan Bond Principal	-	37,000	161,000	167,000
2009 Hogan Bond Interest	39,989	19,537	16,354	9,991
Hogan Bond Paying Agent Fees	1,000	1,000	1,000	1,000
Bond Interest Expense	-	-	-	-
Bond Amortization	-	6,603	-	-
Close Out to Balance Sheet	(235,000)	(293,210)	-	-
Admin Costs to General Fund	-	-	-	-
Appropriate To Fund Balance	35,590	77,077	-	-
TOTAL OPERATIONS	758,003	765,261	841,020	840,907
TOTAL NON-DEPARTMENTAL	758,003	765,261	841,020	840,907
TOTAL RECREATION FUND EXPENDITURES	1,261,192	1,374,754	1,499,535	1,681,352

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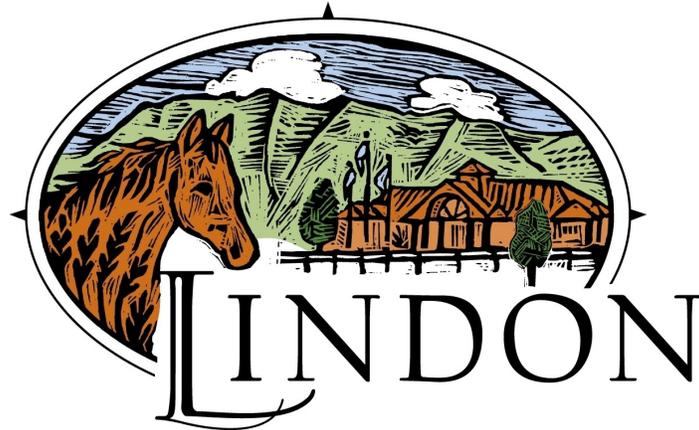
TELECOMMUNICATIONS FUND

The Telecommunication Fund was just recently added to track customer activity with the Utah Infrastructure Agency (UIA) which would be billed through Lindon City. If Lindon residents desire 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.

TELECOMMUNICATIONS FUND	<u>2010-2011 Actual</u>	<u>2011-2012 Actual</u>	<u>2012-2013 Amended Budget</u>	<u>2013-2014 Budget</u>
REVENUES				
Customer Connection Fee	-	18,165	40,000	45,000
Sundry Revenue	-	-	-	-
Use of Fund Balance	-	-	-	-
TOTAL TELECOMMUNICATIONS REVENUES	<u>-</u>	<u>18,165</u>	<u>40,000</u>	<u>45,000</u>
EXPENDITURES				
UTOPIA Customer Services	-	14,849	38,000	42,750
Admin Costs to General Fund	-	908	2,000	2,250
Appropriate to Fund Balance	-	2,408	-	-
TOTAL TELECOMMUNICATIONS EXPENDITURES	<u>-</u>	<u>18,165</u>	<u>40,000</u>	<u>45,000</u>

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Financial Policies Section

This section of the 2013-2014 Budget presents the Financial Policies to which the City adheres. This section discusses the goals that every city government should strive for, the benefits from written policies, and the City’s basis of accounting currently used today.

Goals of City Government.	144
This section talks about the goals every City should set.	
Benefits from Written Policies.	145
Written policies permit City leaders to view their present approach to financial management from an overall, long-range point.	
Basis of Accounting.	147
This section identifies the basis of accounting used for financial reporting and budgeting purposes, as well as covering policies for Revenue and Taxation, Budgeting and Operations, Capital Planning, Long-term City Debt and Public Borrowing, Cash Management and Investment Policies, and Accounting and Financial Reporting.	

FINANCIAL POLICIES

INTRODUCTION

These policies were originally adopted by the Council in FY 1995-1996 and are updated annually as necessary. They are included here for informational purposes.

BASIC PURPOSE OF CITY GOVERNMENT

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

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

HOW SHOULD WE GOVERN?

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

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

BASIC GOALS OF CITY GOVERNMENT

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

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

MAJOR BENEFITS FROM ESTABLISHING WRITTEN FINANCIAL POLICIES

In the field of municipal management, it has been repeatedly demonstrated that enormous benefits will flow from the establishment and continued utilization of written financial policies. One of the most important benefits is that such policies will permit city leaders to view their present approach to financial management from an overall, long-range vantage point. In most communities, policies in one form or another may already exist in budgets, in capital improvement plans, in grant applications, in Council resolutions, and in administrative practices. When financial policies are scattered among these 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.

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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.

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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.

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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.

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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.

**LINDON CITY
2013-2014 APPROVED BUDGET**

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.

**LINDON CITY
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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.

**LINDON CITY
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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

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. Debt Service Fund
 - e. Capital Improvement Project Funds
 - f. 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.

**LINDON CITY
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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:

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2013-2014 APPROVED BUDGET**

- 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).

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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.

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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.

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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.

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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.

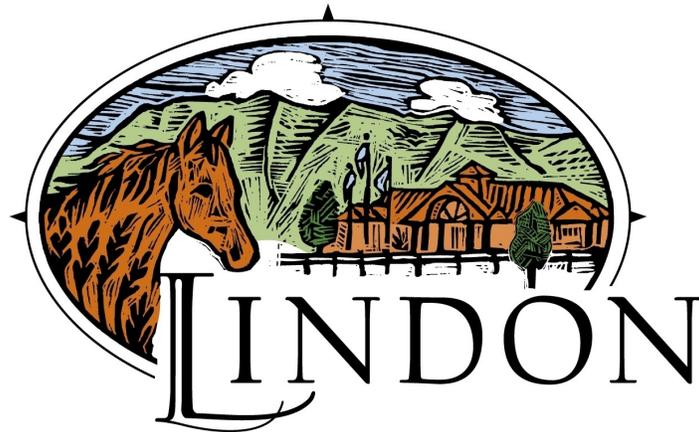
4. Where deemed appropriate, it shall be the policy of the City to impose on individual enterprise funds an annual "payment in lieu of taxes." The computation of the amount imposed must be objective in purpose and based on factual data related to the "fair values" of taxable type assets in the related fund.

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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 2013-2014 Budget presents information regarding Elected and Appointed Officials Compensation Programs and Employee Compensation Programs.

Elected and Appointed Officials Compensation Program.....	162
This section discusses Workers Compensation, indemnification, monthly salary, cost of living allowance, expense reimbursement and digital device allowance.	
Employee Compensation Program.....	164
This section discusses overtime, weekends and on-call, and call-out employees. It talks about administrative leave, severance pay, reimbursement for travel, meal reimbursement, uniform allowance, Workers Compensation, career development, employee retirement system, medical and life insurance, holidays, vacation, bereavement leave, jury duty, employee salary ranges, cost of living allowance, salary advancement and merit increases.	

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, and supersedes all previous policies and procedures affecting compensation except for special programs adopted by the City Council.

WORKERS COMPENSATION

Elected and appointed officials injured during the performance of their duties are covered by Workers Compensation as provided by State Law and described in the Policies and Procedures Manual.

INDEMNIFICATION

Subject to the requirements of federal, state, local law or city policy, Lindon City shall indemnify all elected and appointed officials for any claim for alleged personal legal liability arising out of any act or omission by elected or appointed officials during the performance of their duties, within the scope of their employment, or under color of authority. Lindon City shall also pay the costs of defending any such claim.

The elected or appointed official shall be responsible to comply with all legal requirements concerning notice to Lindon City, cooperation in the defense of the claim, as well as all other requirements. Failure of the official to meet all such requirements may result in the city's refusal to defend or indemnify the official.

MONTHLY SALARY

Mayor	\$1,008.91
Council Liaison to Planning Commission	\$693.48
Council Member	\$593.48
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.

SOCIAL SECURITY

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

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EXPENSES

Elected and appointed officials shall be reimbursed for expenses incurred while performing official assigned duties.

Mileage Reimbursement

Elected and appointed officials shall be reimbursed for actual miles they drive their personal vehicles on city business both within and outside of the city. The reimbursement rate shall be the standard I.R.S. mileage rate.

Meal Reimbursement

Meals will be reimbursed at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$ 9.00	\$10.00
Lunch	13.00	14.00
Dinner	16.00	23.00
Whole Day	36.00	45.00

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

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.

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EMPLOYEE COMPENSATION PROGRAM

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

OVERTIME

The standard work week begins at 12:01 a.m. Saturday morning and ends at midnight the following Friday. From time to time employees may be required to work overtime. Overtime work shall occur only in emergency situations. The practice of overtime work shall be kept at an absolute minimum. All overtime work must have prior approval of the Department Head. For classified employees (non-exempt employees as defined by Fair Labor Standards Act (FLSA) guideline), any time worked over forty (40) hours in one week will be considered overtime. Time worked does include holidays observed by the city, but does not include vacation, sick or compensatory time used or a Personal Holiday taken. Overtime will be paid on a time and one-half basis and may be in the form of compensatory time off or monetary compensation. The decision whether to give comp time or regular pay will be at the discretion of the city. Nothing in this or any other city policy shall be construed to give an expectation or right to continued or future overtime hours.

The maximum accumulation of comp time will be set by FLSA guidelines. An employee who has accrued the maximum number of compensatory hours shall be paid regular overtime compensation for any additional overtime hours of work. The city may require an employee to use accumulated comp time. Payment for unused comp time shall be made in the event of separation from service for any reason.

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

ON-CALL

The Public Works Director will provide 24 hour coverage by a public works employee who will receive and respond to all calls after-hours. One qualified and trained public works employee will be assigned to be on-call for a seven day period. The Public Works Director will determine if the employee is qualified. The assigned employee will be provided with a vehicle and will use their own cellular phone. To accommodate being available to receive all calls, the employee will be allowed to use the vehicle for personal use, provided the employee always carry their phone when using the vehicle. While on-call, the employee will not be allowed to travel beyond the boundaries of Orem on the south and Lehi on the north. On-call compensation is subject to COLA increases.

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CALL-OUT

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

ADMINISTRATIVE LEAVE

Exempt employees who, as part of their *normal* duties, spend more than forty (40) hours a week in work assignments are eligible to receive Administrative Leave. This leave is not accruable nor is it vacation.

SEVERANCE PAY

When a full-time employee is separated from city employment due to a reduction in force through no fault of the employee, and when such separation requires immediate action preventing a two-week notice, the employee shall be paid two weeks severance pay in lieu of the two-week notice.

REIMBURSEMENT FOR TRAVEL

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

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.

Meal Reimbursement

Meals will be reimbursed at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$ 9.00	\$10.00
Lunch	13.00	14.00
Dinner	16.00	23.00
Whole Day	36.00	45.00

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However, by action of the Council, these rates may be adjusted periodically to conform to the Utah State Travel Guidelines. All other expenses will be considered for reimbursement under the guidelines listed in the Policies and Procedures Manual.

UNIFORM ALLOWANCE

Public Works and Protective Inspection employees required to perform manual labor in their own clothes on a regular basis will be given an annual reimbursement allowance of up to \$75 to purchase two pairs of jeans or other work clothing items. Reimbursements will be made from receipts turned in to the Public Works Director or Chief Building Official.

WORKERS COMPENSATION

Employees injured during the performance of their duties are covered by Workers Compensation as provided by State Law and described in the Policies and Procedures Manual.

CAREER DEVELOPMENT

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

Requests for education and training may be initiated by either the employee or the Department Head. Reference to training received should be made on the Performance Evaluation forms. Final decisions on requests for education and training will be made by the City Administrator and appropriate department Council person.

Differential Pay for Professional Certifications Program

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

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Tuition Reimbursement Program

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

SOCIAL SECURITY

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

EMPLOYEE RETIREMENT SYSTEM

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

MEDICAL AND LIFE INSURANCE

The city shall provide medical, dental and life insurance for regular employees who work thirty (30) hours or more per week and their dependents. The City shall provide each employee a description of the selected insurance plan(s). Benefitted employees shall receive a benefit allowance as described in the Policies and Procedures Manual. Employees will be responsible to pay the amount of their selected medical, dental and supplemental insurance premiums in excess of the benefit allowance through payroll deductions. Any unused portion of the benefit allowance will go through the employee's paychecks and into their choice of URS Savings Plan.

HOLIDAYS

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

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

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Regular 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

Employees shall earn vacation time as follows:

	<u>Years of Service</u>	<u>Hours Earned Annually</u>
Exempt Employees	N/A	160
Non-Exempt Employees	<1	40
	1-9	80
	10-19	120
	20+	160

Vacation will be earned and credited each pay period at the applicable rate.

SICK LEAVE

Each regular full-time employee earns 96 hours (12 days) of sick leave each year and is credited each pay period at the applicable rate. Regular employees who are not full-time, but work more than 30 hours per week will earn sick leave on a pro rata basis. Sick leave will not accrue for an employee while on leave without pay except for an on-the-job injury. Sick leave may not be taken until earned. Sick leave shall be used as described in the Policies and Procedures Manual.

Buy Back Option

Each November all employees with more than 500 hours of accumulated sick leave can opt to have the city buy back half of the unused sick leave from the previous twelve month period or trade it for equal vacation time.

Sick Leave Pay-out for Retiring Employees

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

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BEREAVEMENT LEAVE

Leave with pay may be granted to employees to attend the funeral of a member of his/her immediate family. Such leave shall not be charged against accrued vacation or sick leave. The amount of time granted for funeral leave will be governed by the individual circumstances and at the discretion of the City Administrator, but is not to exceed three (3) days.

“Immediate Family” shall be defined as wife, husband, children, parents, grandchildren, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandparents, brothers, or sisters of the employee.

JURY DUTY

An employee who, in obedience to a subpoena or direction by proper authority, appears as a witness or juror for the Federal Government, the State of Utah, or a political subdivision thereof, shall be entitled to the difference between his/her regular compensation and the compensation or fees received (in excess of traveling expenses) as a witness or juror. Time absent by reason of subpoena in private litigation or by some party other than the Federal Government or political subdivision thereof, to testify not in an official capacity, but as an individual, shall be taken as leave without pay or vacation leave at the discretion of the employee.

COST OF LIVING 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.

SALARY ADVANCEMENT

Increases based on the meritorious or superior performance of job duties as indicated by a performance evaluation are available upon approval of the City Administrator and the approval of the Governing Body. A “Salary Advancement” is separate from a “Merit Increase.”

MERIT INCREASE

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

EMPLOYEE SALARY RANGE

Employee positions are classified on ranges as listed on the following page. The table with pay ranges and steps follows.

**LINDON CITY
2013-2014 APPROVED BUDGET**

LINDON CITY POSITION SCHEDULE

<u>Department</u>	<u>Position</u>	<u>Range</u>	<u>Status</u>	<u># Emp.</u>
Administration & Finance	City Administrator	31	FT	1
Administration & Finance	Finance Director	26	FT	1
Administration & Finance	Treasurer	20	FT	1
Administration & Finance	Recorder	17	FT	1
Administration & Finance	Accounts Payable Clerk	11	FT	1
Administration & Finance	Utilities Clerk	11	FT	1
Administration & Finance	Clerk I	8	PT	1
Building	Chief Building Official	23	FT	1
Building	Building Insp/Code Enforcement	17	FT	1
Court	Municipal Court Judge	26	PT	1
Court	Court Clerk	13	FT	1
Court	Clerk I	8	PT	2
Parks & Recreation	Parks & Recreation Director	25	FT	1
Parks & Recreation	Parks Superintendent	17	FT	1
Parks & Recreation	Parks Maintenance Tech.	13	FT	1
Parks & Recreation	Program Coordinator	13	PT	3
Parks & Recreation	Comm. Ctr. Front Desk		PT	5
Parks & Recreation	Comm. Ctr. Instructor		PT	1
Parks & Recreation	Aquatics Center Manager		Temp	1
Parks & Recreation	Aquatics Center Assistant Manager		Temp	1
Parks & Recreation	Aquatics Center Supervisor		Temp	5
Parks & Recreation	Aquatics Center Lifeguard		Temp	100
Parks & Recreation	Aquatics Center Swim Instructor		Temp	30
Parks & Recreation	Aquatics Center Cashier		Temp	10
Planning	Planning & Economic Devel. Dir.	26	FT	1
Planning	Associate Planner	17	FT	1
Planning	Comm. Development Clerk II	11	FT	1
Planning	Comm. Development Clerk I	8	PT	1
Police	Police Chief	27	FT	1
Police	Police Sergeant	21	FT	2
Police	Patrol Officer	17	FT	12
Police	Administrative Professional	14	FT	1
Police	Police Secretary	9	FT	2
Police	Crossing Guard	1	PT	3
Public Works	Director of Public Works	27	FT	1
Public Works	Storm Water Superintendent	18	FT	1
Public Works	Streets Superintendent	18	FT	1
Public Works	Waste Water Superintendent	18	FT	1
Public Works	Water Superintendent	18	FT	1
Public Works	Public Works Inspector	17	FT	1
Public Works	Equipment Operator	13	FT	1
Public Works	Storm Water Maintenance Tech.	13	FT	1
Public Works	Waste Water Maintenance Tech.	13	FT	1
Public Works	Water System Maintenance Tech.	13	FT	1
Public Works	Administrative Secretary	12	FT	1
Public Works	Receptionist	6	PT	1
Public Works	Seasonal Laborer	6	Temp	3

**LINDON CITY
2013-2014 APPROVED BUDGET**

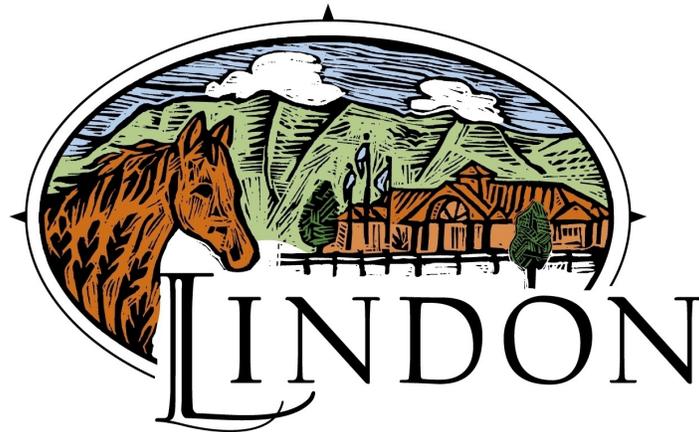
LINDON CITY PAY RANGES FY 2013-2014

1.9% Increase

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Range
1	8.48	8.70	8.95	9.19	9.45	9.69	9.97	10.24	10.52	10.80	11.10	11.40	11.71	12.03	12.36	12.70	1
2	8.95	9.19	9.45	9.69	9.97	10.24	10.52	10.80	11.10	11.40	11.71	12.03	12.36	12.70	13.04	13.40	2
3	9.45	9.69	9.97	10.24	10.52	10.80	11.10	11.40	11.71	12.03	12.36	12.70	13.04	13.40	13.77	14.14	3
4	9.97	10.24	10.52	10.80	11.10	11.40	11.71	12.03	12.36	12.70	13.04	13.40	13.77	14.14	14.53	14.93	4
5	10.52	10.80	11.10	11.40	11.71	12.03	12.36	12.70	13.04	13.40	13.77	14.14	14.53	14.93	15.34	15.75	5
6	11.10	11.40	11.71	12.03	12.36	12.70	13.04	13.40	13.77	14.14	14.53	14.93	15.34	15.75	16.18	16.63	6
7	11.71	12.03	12.36	12.70	13.04	13.40	13.77	14.14	14.53	14.93	15.34	15.75	16.18	16.63	17.08	17.55	7
8	12.36	12.70	13.04	13.40	13.77	14.14	14.53	14.93	15.34	15.75	16.18	16.63	17.08	17.55	18.03	18.52	8
9	13.04	13.40	13.77	14.14	14.53	14.93	15.34	15.75	16.18	16.63	17.08	17.55	18.03	18.52	19.01	19.53	9
10	13.77	14.14	14.53	14.93	15.34	15.75	16.18	16.63	17.08	17.55	18.03	18.52	19.01	19.53	20.06	20.61	10
11	14.53	14.93	15.34	15.75	16.18	16.63	17.08	17.55	18.03	18.52	19.01	19.53	20.06	20.61	21.19	21.76	11
12	15.34	15.75	16.18	16.63	17.08	17.55	18.03	18.52	19.01	19.53	20.06	20.61	21.19	21.76	22.35	22.97	12
13	16.18	16.63	17.08	17.55	18.03	18.52	19.01	19.53	20.06	20.61	21.19	21.76	22.35	22.97	23.59	24.23	13
14	17.08	17.55	18.03	18.52	19.01	19.53	20.06	20.61	21.19	21.76	22.35	22.97	23.59	24.23	24.89	25.57	14
15	18.03	18.52	19.01	19.53	20.06	20.61	21.19	21.76	22.35	22.97	23.59	24.23	24.89	25.57	26.27	26.99	15
16	19.01	19.53	20.06	20.61	21.19	21.76	22.35	22.97	23.59	24.23	24.89	25.57	26.27	26.99	27.73	28.49	16
17	20.06	20.61	21.19	21.76	22.35	22.97	23.59	24.23	24.89	25.57	26.27	26.99	27.73	28.49	29.27	30.06	17
18	21.19	21.76	22.35	22.97	23.59	24.23	24.89	25.57	26.27	26.99	27.73	28.49	29.27	30.06	30.89	31.72	18
19	22.35	22.97	23.59	24.23	24.89	25.57	26.27	26.99	27.73	28.49	29.27	30.06	30.89	31.72	32.59	33.48	19
20	23.59	24.23	24.89	25.57	26.27	26.99	27.73	28.49	29.27	30.06	30.89	31.72	32.59	33.48	34.40	35.34	20
21	24.89	25.57	26.27	26.99	27.73	28.49	29.27	30.06	30.89	31.72	32.59	33.48	34.40	35.34	36.30	37.29	21
22	26.27	26.99	27.73	28.49	29.27	30.06	30.89	31.72	32.59	33.48	34.40	35.34	36.30	37.29	38.31	39.35	22
23	27.73	28.49	29.27	30.06	30.89	31.72	32.59	33.48	34.40	35.34	36.30	37.29	38.31	39.35	40.42	41.53	23
24	29.27	30.06	30.89	31.72	32.59	33.48	34.40	35.34	36.30	37.29	38.31	39.35	40.42	41.53	42.67	43.84	24
25	30.89	31.72	32.59	33.48	34.40	35.34	36.30	37.29	38.31	39.35	40.42	41.53	42.67	43.84	45.02	46.25	25
26	32.59	33.48	34.40	35.34	36.30	37.29	38.31	39.35	40.42	41.53	42.67	43.84	45.02	46.25	47.52	48.82	26
27	34.40	35.34	36.30	37.29	38.31	39.35	40.42	41.53	42.67	43.84	45.02	46.25	47.52	48.82	50.16	51.52	27
28	36.30	37.29	38.31	39.35	40.42	41.53	42.67	43.84	45.02	46.25	47.52	48.82	50.16	51.52	52.93	54.37	28
29	38.31	39.35	40.42	41.53	42.67	43.84	45.02	46.25	47.52	48.82	50.16	51.52	52.93	54.37	55.85	57.38	29
30	40.42	41.53	42.67	43.84	45.02	46.25	47.52	48.82	50.16	51.52	52.93	54.37	55.85	57.38	58.95	60.56	30
31	42.67	43.84	45.02	46.25	47.52	48.82	50.16	51.52	52.93	54.37	55.85	57.38	58.95	60.56	62.21	63.90	31
32	45.02	46.25	47.52	48.82	50.16	51.52	52.93	54.37	55.85	57.38	58.95	60.56	62.21	63.90	65.65	67.45	32
33	47.52	48.82	50.16	51.52	52.93	54.37	55.85	57.38	58.95	60.56	62.21	63.90	65.65	67.45	69.28	71.18	33
34	50.16	51.52	52.93	54.37	55.85	57.38	58.95	60.56	62.21	63.90	65.65	67.45	69.28	71.18	73.11	75.12	34
35	52.93	54.37	55.85	57.38	58.95	60.56	62.21	63.90	65.65	67.45	69.28	71.18	73.11	75.12	77.16	79.27	35

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Fee Schedule Section

This section of the 2013-2014 Budget presents information regarding all of the City's services and their corresponding fees.

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AQUATICS CENTER

Daily Admission Fees – Does NOT include Flow Rider

- Infants (3 years and under) Free
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Youth (4-17) \$4.00
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Adults (18-54) \$5.00
Lindon Residents receive \$1 off Adult admission with I.D.
- Seniors (55+) \$3.00
- Super Seniors (80+) Free
Seniors age 80 and over admitted FREE with I.D.
- Family Night (Monday 6:00-8:45 pm) \$15.00
Includes admission for immediate family.
- Fitness/Lap Swim Time \$3.00
For purpose of exercise only.

Group Rates

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

Flow Rider Fees

- All Day Flow Rider Pass (per day fee) \$10.00
 - During open plunge hours
- Lessons (per session)
 - Residents \$50.00
 - Non-Residents \$55.00
- Private Rental \$200.00/hr
Private Rental of Flow Rider scheduled before or after Open Plunge hours.

✧ **All Participants must be a minimum of 42 inches to ride attraction, able to swim in turbulent water, and follow and understand the rules.**

✧ **All Participants will be required to sign a release form before they are allowed to use the Flow Rider, this includes hourly rides, pass holders, lessons and private rentals. Riders under 18 years of age must have the release form signed by a parent or guardian. No Exceptions!**

Junior Life Guard Class (per session)

- Residents \$95.00
- Non-Residents \$100.00

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Party Room Rental \$25.00/hr

Punch Pass

- 10 Punches (buy 9, get 1 free)
 - Resident \$36.00
 - Non-resident \$45.00
- 20 Punches (buy 18, get 2 free)
 - Resident \$72.00
 - Non-resident \$90.00

Rental Rates (after hours)

- Leisure and Competition Pool
 - Private Rental (after hours) minimum 1 hour \$300.00/hr
- Leisure/Competition Pool and Flow Rider
 - Private Rental (after hours) minimum 1 hour \$450.00/hr
 All Guests planning to ride the Flow Rider must complete a waiver before they are allowed access. Parent/Guardian signature required for all riders under 18 years of age.

Season Passes – Does NOT include Flow Rider

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

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

Swim Lesson (per session)

- Residents \$35.00
- Non-Residents \$43.00

Swim Team

- Residents \$95.00
- Non-Residents \$110.00

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CEMETERY

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

Purchase of Burial Right (Cemetery Plot)

- Resident \$550.00
- Non-Resident \$1,000.00

There is an option to finance the purchase of Burial Rights for up to 2 years with an 8.0% annual interest charge. Burial Rights must be paid for in full before burial.

Interment (Opening/Closing Costs)

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

- Additional fee for Saturdays/After hours \$275.00
“After hours” rate applies to funerals starting after 12:30 pm on a regular work day.
- Single-Depth Burial
 - Resident \$250.00
 - Non-Resident \$450.00
- 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 \$300.00
 - Non-Resident \$600.00
- Cremation Burial
 - Resident \$200.00
 - Non-Resident \$300.00
- Infant Burial
 - Resident \$100.00
 - Non-Resident \$250.00

Two urns may be buried in one plot with one headstone for both names.

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

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

Disinterment \$1,400.00
No disinterment is permitted on the Saturday before Memorial Day.

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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	Actual Cost
For reviews not covered by Land Use Application Fees	
Grading Plan Review	Actual Engineering cost
Park, Recreation and Trails Impact Fee (per dwelling unit)	
▪ Single-Family, detached	\$4,500.00
▪ All other residential	\$1,500.00
Performance Cash Bond (refundable)	\$1,000.00
Plan Review Fee	
▪ Residential	25% of permit fee
▪ Commercial	65% of permit fee
Planning Administrative Fee	
▪ Residential	\$50.00
▪ Commercial/Industrial	\$250/Acre
Pressurized Irrigation Water Connection	See "Water Shares"

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Road Impact Fee

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

Sewer Impact Fee \$2,561.00

Per equivalent residential unit, with the exception of accessory apartments and accessory buildings. (An equivalent residential unit is a base of 30 fixture units or a single family unit.)

Sewer Inspection Fee \$25.00

Sewer Line TV Inspection Fee \$0.85/linear foot

Sewer Main Line Assessment

Cost based on Addendum showing prices per linear foot

Sidewalk Assessment Cost based on Addendum showing prices per linear foot

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 (Paid before plat is recorded) Actual cost

Street Excavation (Per cut or trench) \$1,000.00

Water Impact Fees - Culinary

- 1" Meter \$1,279.00
- 1½" Meter \$1,644.00
- 2" Meter \$2,649.00
- 3" Meter \$10,049.00
- 4" Meter \$12,790.00
- Larger Meters As per Engineer study, as needed

Water Inspection Fee \$25.00

Water Line Assessment - Culinary or Secondary

Cost based on Addendum showing prices per linear foot

Water Meter Installation

- 1" Meter \$325.00
- Larger sized Meter Actual Cost

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

- Residential 1 share North Union
 - Industrial or Commercial Minimum ½ share North Union
- Actual use will be reviewed after 1 year. Process water users will be considered on a case by case basis.

Accepted equivalents of 1 share North Union (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	1.9 shares Southfield & Spring Ditch

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

LAND USE

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

Appeal Fee \$250.00

Application Cancellation Fee \$25.00

Concept Review \$100.00

Conditional Use Permit \$500.00

- Animals \$50.00
- Temporary \$250.00

Fence Permit Application Fee \$25.00

General Plan Amendment \$650.00

Major Subdivisions (4 lots or more) \$2,500.00 + \$150.00/lot

Minor Subdivisions (3 lots or less) \$1,200.00

Non-Conforming Use Application \$500.00

**LINDON CITY
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Phased Subdivision Final Application	\$500.00 + Actual engineering cost incurred by City	
Plat Amendment		\$950.00
Property Line/Lot Line Adjustment		\$350.00
Recording Fee		\$25 + Utah County fees
Reimbursement Agreement	\$600.00 + Actual engineering cost incurred by City	
Site Plan		
▪ Under 2 acres		\$2,000.00
▪ Over 2 acres	\$2,000 + \$250/acre (rounding up to next whole acre)	
Staff-approved Amended Site Plan	\$600.00 + Actual engineering cost incurred by City	
Temporary Site Plan		\$115.00
Variance of Board of Adjustment		\$500.00

LICENSES

Animal License As charged by North Utah County Animal Shelter

Business License

▪ New Businesses		\$40.00
▪ Amusement Devices		
Annual fee for pool tables, pinball machines, electronic games, juke boxes, etc.		
• 0 - 5 devices		\$ 0.00
• 6 - 15 devices		\$50.00
• More than 15 devices		\$100.00
▪ Auctions		\$300.00
▪ Banks and Savings and Loan Companies		\$300.00
▪ Beer License		\$300.00
(Must be Council approved and provide proof of insurance bond)		
• Additional non-refundable application fee for Class A, B, or C		\$100.00
▪ Firework Sales-per location		\$50.00
• Refundable cash bond		\$300.00
▪ Home Occupation		\$40.00
▪ Industrial, Manufacturing, Distribution, Construction and Assembly		\$310.00
▪ Light Industrial, Manufacturing, Distribution, Construction and Assembly		\$155.00
▪ Pawn Brokers and Loan Companies		\$300.00
▪ Real Estate Brokers		\$50.00

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▪ 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 <i>(These permits/licenses are valid for a maximum of 30 days)</i>	\$100.00
• Additional Refundable cash bond	\$500.00
▪ Wireless Communications Antenna Array	\$75.00
Cancellation Fee	\$10.00
Duplicate License	\$10.00
Home Occupation Application Fee	\$25.00
One time fee with Business License	
Penalty for Late Licensing or Renewal	10% plus 1.5% per month
Licenses must be purchased before starting business and renewed annually by December 31.	

MISCELLANEOUS

Convenience Fee - for Internet & telephone payments, per transaction	\$1.50
Copies	
▪ Black/grayscale	\$0.25/page
▪ Color	\$0.75/page
Document Scanning and CD Creation	\$10 per CD + \$1/page after 10 pages
Faxes	
▪ First 10 pages	\$1.00
▪ Each additional page	\$0.10
Large Animal Impounding	\$10.00/day
Library Card Reimbursement	75 % of cost
For Orem and Pleasant Grove libraries only. Must present library receipt. Only 1 reimbursement will be given each year (from July 1 to June 30) whether on a 6 month or 1 year card and will be limited to 1 per family, not property. Residents that do not have	

**LINDON CITY
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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)

- First pass (Residents only) Free
- Additional pass \$16.00

Notarization

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

Passport Application

- Processing \$25.00
- Photo \$5.00

Request for Information

- Time \$10.00/hr
- Printing/copying, black/grayscale \$0.25/page
- Printing/copying, color \$0.75/page

Returned Check Fee

\$25.00

Tax Rates

- Cable Service 5.0%
- Energy/Utility 6.0%
- Property Tax 0.2043%
- Telecommunications 3.5%
- Collected by Utah State Tax Commission
- Transient Room Tax 1.0%

Weed Abatement

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

**LINDON CITY
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OREM FIRE SERVICE

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

Annual Commercial Inspection

■ Assembly (Permanent Dance Clubs)	\$50.00
• 0-3,000 sq. ft.	\$110.00
• 3,001-6,000 sq. ft.	\$150.00
• 6,001-9,000 sq. ft.	\$190.00
• 9,001-12,000 sq. ft.	\$230.00
• 12,001 sq. ft. and above	\$280.00
■ Fireworks Displays Inside Permanent Retail Outlets	\$110.00
■ Hazardous Materials Dispensing/Use	\$125.00
■ Hazardous Materials Production/Processing	\$175.00
■ Hazardous Materials Storage Sites	\$110.00
■ High Rise Inspections	\$350.00
■ Home Day Care	\$110.00
■ Hospitals	\$220.00
■ Hotel and large apartment complexes (over 16 units)	
• 17-32 units	\$110.00
• 33-48 units	\$150.00
• 49-64 units	\$200.00
• 65-80 units	\$250.00
• 81 units and above	\$300.00
■ Pre-School/Day Care	\$110.00
■ Repair garages/motor fuel dispensing stations	\$110.00
■ Restaurants (fire suppression systems)	\$110.00
■ State Licensed Health Care Facilities	\$110.00

Fire Alarm System Inspections (Includes office plan review, 24 hour test and final inspection.)

Addition, Remodels or New Construction

■ Under 3,000 square feet	\$110.00
■ 3,001 to 8,000 square feet	\$220.00
■ 8,001 square feet or greater	\$165.00 + \$0.005/sf

Other Inspections and Re-inspections

■ Miscellaneous Fire Inspection	
• 0-7,000 sq. ft.	\$110.00
• 7,001-15,000 sq. ft.	\$160.00
• 15,001-30,000 sq. ft.	\$200.00
• 30,001-50,000 sq. ft.	\$240.00
• 50,001 sq. ft. and above	\$280.00

**LINDON CITY
2013-2014 APPROVED BUDGET**

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

Service Fees

- Arson Investigation Actual Cost
- Inspections Mandated by State Law Actual Cost
- Inspections Requested by Insurance Company Actual Cost

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

Addition, Remodels or New Construction

- Under 3,000 square feet \$110.00
- 3,001 to 8,000 square feet \$220.00
- 8,001 square feet or greater \$220.00 + \$0.01/sf

Temporary and Construction Permits

- Above ground storage tank (under 500 gallons) \$150.00
- Above ground storage tank (501 or more gallons) \$250.00
- Fireworks shows (inside and outside) \$250.00
- LPG tank installation per tank (125 gallons and above) \$110.00
- Open flames and candles \$110.00
- Tents or temporary membrane structures \$110.00 per structure
- Underground storage tank installations, per site \$350.00 per tank
- Underground storage tank removal, per site \$350.00 per tank

POLICE

Alarm Permits \$25.00

Animal Trap Deposit

- Resident \$50.00
- Non-resident Not Available

Civil Paper Service \$75.00

Faxes

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

Fingerprinting

- Resident Free
- Non-resident \$25.00

**LINDON CITY
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Home Drug Test Kit	\$15.00
Investigative Subpoena, Subpoena Ducus Tecum, Civil Lawsuit	
▪ Copying Fees	
• Reports	\$10 minimum, \$0.25 per page
• Photos	
» Per page	\$5.00
» On CD	\$15.00
▪ Research Time	\$50 per hour, minimum 1 hour
Jail or Department Property Damage Restitution	Actual repair or replacement cost
Mailing/Postage	
▪ Minimum	\$1.00
▪ Maximum	actual cost over \$1.00
Photos	
▪ Per page	\$5.00
▪ On CD	\$15.00
Prisoner Transportation/Intra-State Extradition Mileage (one-way)	
	Current Internal Revenue Service Standard Mileage Rate
Private Traffic Control/Security (Officer & Car)	\$75.00 per hour, minimum 2 hours
Property Storage	\$15/day, commencing 72 hours after property is initially held
RAD (Resist Aggression Defensively) Kids Class	\$5.00 per participant
If class is held outside of school program	
RAD (Resist Aggression Defensively) Women's Class	\$15.00 per participant
Sex Offender Registration	\$20.00
Special Event Permit	
▪ Minimum Rate, 1 - 50 Participants	\$10.00
▪ 51-250 Participants	\$25.00
▪ 251-500 Participants	\$100.00
▪ Over 500 Participants	\$250.00
▪ Community or Charitable Event	Fee May be Waived
Traffic Accident Report	\$7.00
Youth Court Attendance	\$30.00

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PUBLIC WORKS

Hydrant Water Usage

- Hydrant Meter Refundable Deposit \$975.00
- Per Day \$5.00 + applicable water rates
- Per Week \$25.00 + applicable water rates

Material Testing Fee Actual cost or based on Engineer estimate

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

Swimming Pool Fill Up \$500.00 + cost of water
Includes hydrant meter rental. The cost of water is calculated using the applicable culinary water rates as detailed under "Utilities" heading.

Water Pipe Flushing Actual cost as determined by City Engineer

RECREATION

Basketball \$42.00

Baseball \$32.00

Spring Soccer \$32.00

Late Fee \$5.00

Cancellation Fee \$5.00

RENTALS

City Center (Residents Only)

- Refundable Deposit \$200.00
- City Council Room
 - Evening, Monday-Friday \$60.00
 - Partial Day, Saturday \$75.00
 - Full Day, Saturday \$150.00
- Conference Room
 - Partial Day \$30.00
 - Full Day \$60.00
- Volunteer & Not-for-profit Groups At Cost, Min. \$25.00

**LINDON CITY
2013-2014 APPROVED BUDGET**

- Cancellation Fee \$5.00
Signed agreement, deposit and payment due at time of reservation. Reservations are not accepted for Sundays, holidays, nor during business hours.

Community Center

- Deposit 50% of total rental cost
- Hourly Rates

Area	Resident	Non-profit
Classroom	\$20/hr	\$10/hr
Gymnasium	\$40/hr	\$20/hr
Kitchen	\$10/hr	\$10/hr
Cultural Art Auditorium	\$40/hr	\$20/hr

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.

Public Works - Conference Room (Residents Only)

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

Signed agreement, deposit and payment due at time of reservation. Reservations are not accepted for Sundays, holidays, nor during business hours.

Parks

- Pavilions only (ball fields are not reserved)
 - 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) \$70.00
- Geneva Resort No charge
- Horse Arena No charge
- Horse Arena - Preparatory Grooming \$30.00
- Cancellation Fee \$5.00

Signed agreement and payment due at time of reservation.

Veteran's Memorial Hall (Available only to Residents)

- Refundable Deposit \$200.00
- Partial Day (up to 4 hours) \$100.00
- Full Day (4-8 hours) \$200.00
- Volunteer & Not-for-profit Groups At Cost, Min. \$25.00

**LINDON CITY
2013-2014 APPROVED BUDGET**

- Cancellation Fee \$5.00
Signed agreement, deposit and payment due at time of reservation.

SOLICITING

Individual License \$40.00

Group License \$100.00

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

UTILITIES

RATES ARE MONTHLY AND FOR EACH UNIT
ACCESSORY APARTMENTS ARE TREATED AS AN ADDITIONAL UNIT

Culinary Water

ZONES		METER SIZE					
		1"	1 ½"	2"	3"	4"	6"
Below North Union Canal	base	\$15.70	\$28.26	\$45.53	\$172.70	\$314.00	\$582.47
	ea. 1000 gal.	\$1.29	\$1.29	\$1.29	\$1.29	\$1.29	\$1.29
Above North Union Canal	base	\$16.91	\$30.44	\$49.04	\$186.01	\$338.20	\$627.36
	ea. 1000 gal.	\$1.34	\$1.34	\$1.34	\$1.34	\$1.34	\$1.34
Upper Foothills	base	\$26.14	\$47.05	\$75.81	\$287.54	\$522.80	\$989.79
	ea. 1000 gal.	\$1.63	\$1.63	\$1.63	\$1.63	\$1.63	\$1.63

Accessory apartments are charged an additional base rate.

Deposit (one time)

- Owner (Residential or Business) None
- Resident that files Bankruptcy \$250.00
- Business that files Bankruptcy \$500.00

Customers filing bankruptcy will be given 30 days to pay deposit.

Garbage (Residential Only)

- First garbage can \$9.90
- Each additional garbage can \$7.32

Accessory apartments are charged for a first garbage can.

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

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Reconnect Fee (per incident)

- 7:00 am - 3:30 pm, Monday - Friday \$25.00
- After hours, Weekends, Holidays \$37.50

Recycling, per can \$4.13

Secondary Water

- Non-Agricultural
 - Lots up to 11,000 sq. ft. \$8.00
 - Lots 11,001 - 21,000 sq. ft. \$10.00
 - Lots 21,001 - 28,000 sq. ft. \$15.00
 - Lots 28,001 - 40,000 sq. ft. \$20.00
 - Lots 40,001 - 60,000 sq. ft. \$30.00
 - Lots 60,001 - 80,000 sq. ft. \$40.00
 - Lots 80,001 - 87,120 sq. ft. \$50.00
 - Lots 2 acres or more
 - » Base rate \$50.00
 - » Each ¼ acre (or part thereof) \$3.00
- Agricultural rate
 - Base rate \$10.00
 - Each acre (or part thereof) \$3.00

Agricultural land is that which is planted into pasture, hay, grains, vegetables, fruits, or other identifiable agronomy products and can be subdivided.

Sewer - per Residential Unit

- Base charge \$16.32
- Usage rate per 1000 gallons \$2.93

Based on average winter water usage from December to March. Accessory apartments are charged an additional base rate.

Storm Water \$4.84

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

Utility Sign-up Fee \$10.00

Utility Agreement must be signed before services commence.

Utility Shut-off Notice Fee \$5.00

This fee will not be charged to customer's account if customer responds to notice within 1 week of mailing.

Lindon City does not pay interest on deposits or bonds held by the city.

**LINDON CITY
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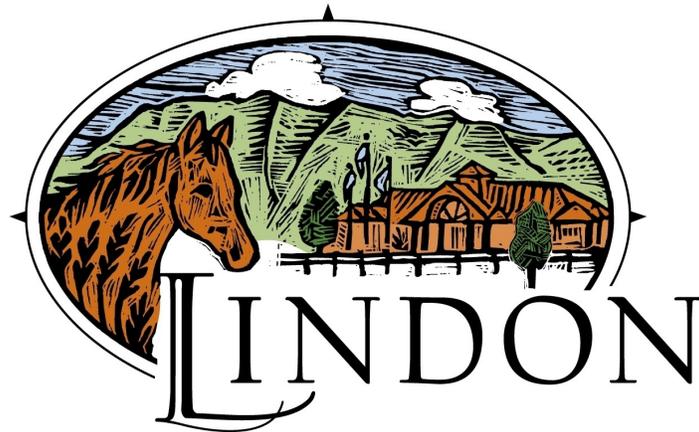
ADDENDUM - PRICES PER LINEAR FOOT

	UNITS	UNIT PRICE	PRICE PER LINEAR FT	COMMENTS	
SANITARY SEWER	LF	\$20.50			
	EA	\$2,850.00		Based on 400' spacing	
	LF	\$3.60		This is mostly needed where groundwater is high	
STORM WATER	LF	\$36.00			
	EA	\$2,650.00		Based on 400' spacing	
	LF	\$5.13		Based on 400' spacing	
	LF	\$3.60		This is mostly needed where groundwater is high	
CULINARY WATER	LF	\$28.50			
	LF	\$32.75			
	LF	\$36.75			
	EA	\$1,025.00		Based on 660' spacing	
	EA	\$1,225.00		Based on 660' spacing	
	EA	\$1,700.00		Based on 660' spacing	
	LF	\$3.60		This is mostly needed where groundwater is high	
	EA	\$2,550.00		Based on 400' spacing	
	SECONDARY WATER	LF	\$9.25		
		LF	\$12.25		
EA		\$650.00		Based on 660' spacing	
EA		\$875.00		Based on 660' spacing	
LF		\$3.10		This is mostly needed where groundwater is high	
LF		\$3.10			
CONCRETE	LF	\$32.75			
	EA	\$310.00		Based on 1 per 100 linear feet	
	LF	\$1.50			
ASPHALT	SF	\$0.60		Based on 5' of new pavement width	
	SF	\$1.50		Based on 5' of new pavement width	
CO-LOMBIA CITY'S CONDUIT	SF	\$1.40		Based on 5' of new pavement width	
	CY	\$24.50		Based on excavation for 5' new pavement width	
	LF	\$0.90			
	LF	\$6.00		Conduit installed in roadways at time of construction	
10" Water main	LF	\$7.00		Conduit installed in roadways at time of construction	
	LF	\$8.00		Conduit installed in roadways at time of construction	
	LF	\$12.00		For conduit installed in existing roads	
	LF	\$14.00		For conduit installed in existing roads	
8" Gate valve	LF	\$16.00		For conduit installed in existing roads	
	LF	\$16.00		For conduit installed in existing roads	

10" Gate valve
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 by the City Engineer on a case-by-case basis, and will be in an amount determined by the City Engineer.

Culinary line bedding material
Fire hydrant assembly

4" Secondary main



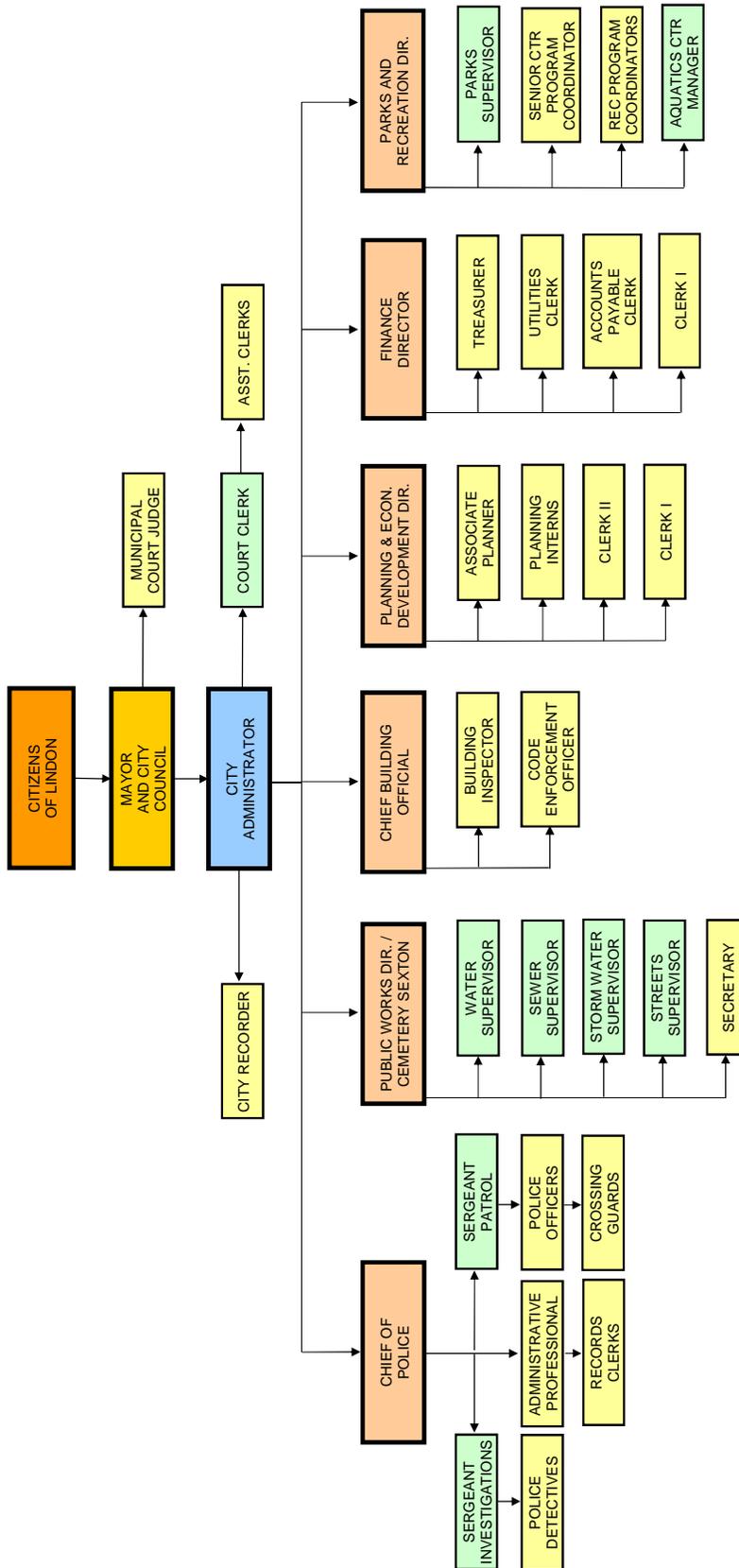
Appendix

This section of the 2013-2014 Budget presents additional useful information.

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This is an overview of Lindon City's organization.	
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This is a reproduction of the Government Finance Association's Distinguished Budget Presentation Award which was awarded to Lindon City for the 2012-2013 budget document. More information about this award is in the Budget Message or available at www.gfoa.org .	
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LINDON CITY
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LINDON CITY ORGANIZATIONAL CHART
Fiscal Year 2013-2014



CITIZENS (VOTERS)
MAYOR AND CITY COUNCIL
CITY ADMINISTRATOR
DEPARTMENT HEADS
SUPERVISORS
OTHER CITY EMPLOYEES

Contract Services:
Attorney
Engineer
Fire & Emergency Medical
Garbage Collection
Water Reclamation



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Lindon City

Utah

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morill

President

Jeffrey R. Snow

Executive Director

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.

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

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

B

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

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

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

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

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

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

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

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

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

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

C

CAPITAL ASSETS Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. 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.

**LINDON CITY
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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.

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.

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

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

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

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

DIVISION A sub-unit of a Department organization.

E

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

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

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

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

LINDON CITY
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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.

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

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purposes. By using this accounting technique, the City is able to assess the true cost of providing a service and its associated benefits.

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

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

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

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

G

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

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

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

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

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

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

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

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS) Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAFFB, the GPFS included financial statements for each individual fund and account group maintained by a government. In Statement 1, the NCGA redefined governmental GPFS to consist of financial statements for each of the eight fund types in use and for both account groups presented in separate adjacent columns on the financial reporting pyramids five Combined Statements Overview.

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

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

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

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

I

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

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

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

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

INTERFUND TRANSFER Amounts transferred from one fund to another.

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

L

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

M

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

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

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

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

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

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

MINIMUM SERVICE LEVEL (MSL) A term which defines the base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

MODIFIED ACCRUAL BASIS The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in

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the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received.

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

N

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

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

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

O

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

OPERATING BUDGET Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating 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,

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interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

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

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

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

P

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

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

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

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

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

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

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

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

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

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

R

RDA See Redevelopment Agency

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

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

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

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

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

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

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

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

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

REVENUE BONDS Bonds payable from a specific source of revenue, which do not pledge the full faith, and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rae. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-property tax.

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

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

S

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

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

SPECIAL ASSESSMENT Another name for NON-AD VALOREM ASSESSMENT.

SID See Special Improvement District

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

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

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

STATISTICAL SIGNIFICANCE The numbers have been “crunched” by specific equations and formulas to indicate what chance the suggested relationship between factors happened just because of random chance, or luck, versus whether the suggested relationship could not have occurred by chance and is due to an objective “cause,” or reason. If a relationship is determined to be statistically significant, it is not due to luck.

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

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

T

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

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.

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

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

U

UDOT An acronym for the Utah Department of Transportation.

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

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

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

W

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

Z

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

ACRONYMS

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