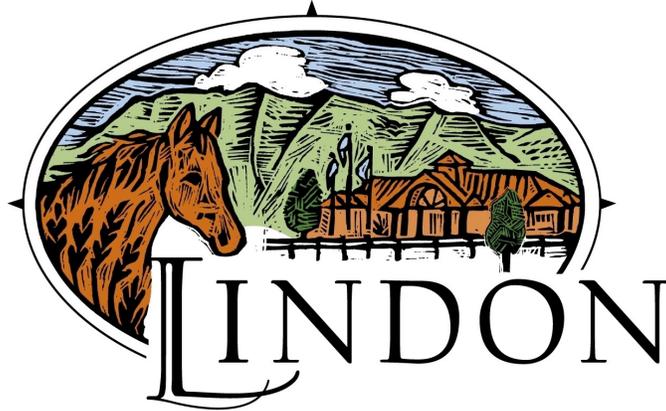


# **LINDON CITY UTAH**

## **ANNUAL BUDGET 2017-2018**



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



# **LINDON CITY ANNUAL BUDGET**

**FOR THE FISCAL YEAR  
JULY 1, 2017 – JUNE 30, 2018**

**JEFF ACERSON**

MAYOR

**MATT BEAN**

COUNCIL MEMBER

**VAN BRODERICK**

COUNCIL MEMBER

**JAKE HOYT**

COUNCIL MEMBER

**CAROLYN LUNDBERG**

COUNCIL MEMBER

**DUSTIN SWEETEN**

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.**

**APPROVED BUDGET  
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June 15, 2017

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

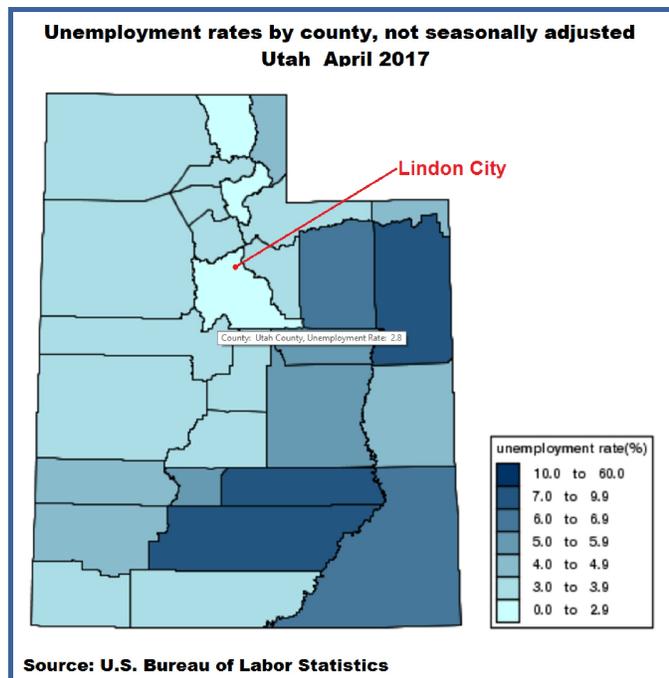
It is a pleasure to present the Fiscal Year (FY) 2017-2018 Budget to you for your approval. This document is prepared for your review following the presentations of the Tentative Budget on April 18, 2017, the Proposed Budget on May 16, and in anticipation of a public hearing scheduled for the purpose of adopting the Final Budget on June 20, 2017, 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.

The budget is the financial plan for the 2017-2018 fiscal year. It represents the financial guidance necessary to prudently implement the goals and plans of the Mayor and City Council. The budget is one of the most important documents that the City prepares each year because a delicate balance must be maintained to ensure that City resources are managed responsibly; and essential because it allows the City to identify the services it provides to its residents and then allocate the funding necessary for the continued existence of such services.

## BUDGET MESSAGE

This budget has been prepared in a good economic environment. The national and local economies continue to show signs of improvement. The April 2017 unemployment rate in Utah County was 2.8%, which is below the State of Utah's average of 3.1% and the national average of 4.4%. Nationally, as well as locally, the housing industry is continuing 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 seventh consecutive year. Sales tax receipts for the 2017 Fiscal Year (FY) are up 2.4% over the 2016 FY.

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



The City engineers recently inventoried and evaluated the City's infrastructure. In this budget, there are some maintenance projects, such as road surface repairs, but there will also be significant effort to 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 another recession is experienced. In poor times, the City lacks funding for one-time expenditures, such as equipment and vehicle replacement and repair. Additionally, the City has outside obligations that compete for the same revenues as on-going costs and capital maintenance.

The City's Department Heads work hard to continue providing excellent service with very tight budget resources. A fully sustainable budget provides for operations, personnel, capital investment and replacement sufficient to provide the services desired by the residents of Lindon on an on-going basis. This requires a revenue stream that can weather the inevitable ups and downs of the economy without causing dramatic swings in service levels.

## **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 are 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 consistent with adopted ordinances, General Plan, and Capital Facilities plans.
- ▶ Revenues and expenditures should be estimated at levels that are believed to be achievable.
- ▶ Enterprise funds should be self-sustaining. The City should develop healthy reserves in enterprise funds for long-term replacement needs and emergency repair and maintenance of critical facilities.
- ▶ The General Fund should be supported by diverse, stable revenue sources that do not collectively cause dramatic fluctuations over time. The City should not be dependent on limited funding sources to sustain its services and encourages implementation of a broad base of revenue sources with low rates.

- One-time revenues should be used for one-time expenses.
- Sales taxes should typically be used for one-time expenses and not for long-term financial commitments due to its volatility in poor economic times.
- ▶ Property taxes, fees, and other more stable sources of revenue should be set at sufficient rates to support critical services and programs essential for maintaining the public health, safety, and welfare.
  - Sustainable, ongoing revenue sources should be used to pay for ongoing expenses.
  - Fees and utility rates should be annually increased consistent with inflationary rates in order to maintain the buying power of the revenues and also to protect the public from significant increases in rates and fees.
- ▶ Develop capital facility master plans for buildings, parks, utilities, and other significant City infrastructure. The master plans should include strategic operations, maintenance, and replacement guidelines with supporting financial plans. Financial plans should justify rate structures that support the implementation of the master plan.
  - Adopt rate structures that support the implementation of the master plan for a five-year period and update the plan every five years, or as needed.
- ▶ Develop and follow a market driven compensation plan that will entice and retain good, quality employees. Analyze the need for additions to staff and evaluate the need to replace staff when a position becomes open due to resignation or retirement.
- ▶ Seek public input on budgetary decisions through a variety of means. (Exit surveys, community-wide surveys, public meetings, open houses, etc.).
- ▶ Use debt sparingly. Debt will only be issued for projects that cannot be reasonably afforded through a pay-as-you-go plan. For example, a pay-as-you-go scenario may be rejected if to do so would require cutting services or increasing service fees higher than would be necessary to pay debt service. As much as possible, debt will be planned as part of the financial component of the Capital Facilities Master Plans.

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

## EXPENDITURE HIGHLIGHTS

### Personnel

This budget includes two additional full-time employees, a Public Works Engineer and a Facilities Manager. Additional information can be found in the “Major Budget Issues” subsection of the Budget Highlights and Overview Section of this document.

Personnel wages are proposed to increase by the average annual increase in the Consumer Price Index from March 2016 to February 2017 of 1.5% in order to provide employees with a cost of living allowance increase effective July 1, 2017. This budget also includes a 3.0% merit increase. In December 2017, the Administration will evaluate the year-to-date revenues and expenditures compared to budget and inform the Council whether or not merit increases will be paid based on the City’s financial health and the economic outlook at that time. Merit increases would be effective January 1, 2018 and would be contingent upon employee evaluation scores.

Medical and dental insurance premiums will increase 7.1% in the 2017-2018 fiscal year (2018FY) More information concerning employee benefits can be found in the Compensation Programs Section of this document.

### Operations

Many operating accounts remained unchanged although a few accounts were increased when the additional expenditures were unavoidable, e.g., increased utility costs or necessary maintenance costs to continue providing a service.

### Capital

Lindon City went many years putting off capital improvements and expenditures during the Great Recession. Now capital expenditures are being evaluated, prioritized and implemented as possible while trying to build and maintain the City’s reserves for a possible future downturn in the economy.

The capital projects budgeted for this fiscal year consist of:

- installing an elevator in the City Center
- vehicle and large equipment purchases in the Police, Parks, Planning, and Water departments
- multiple street resurfacing projects
- park improvements at Meadow Park
- waterline, well and pump station improvements
- new sewer lift station

Lindon City was approved for a CDBG grant to help pay for the installation of an elevator in the City Center.

Lindon City entered into an agreement for a developer to build a new sewer lift station and then reimburse the developer for the proportional cost of the lift station that will service parts of the City outside of the development. Lindon City will bond for the amount of the reimbursement when the project is complete. The debt service payments will be made from the Sewer Fund.

### Debt

The City has an annual debt service obligation of approximately \$1.6 million. This budget includes the issuance of additional debt of about \$1.4 million in the Sewer Fund. Debt service payments would begin in the 2018-2019 fiscal year.

## **REVENUE HIGHLIGHTS**

The Lindon City 2017-2018 budget does not include tax increases though a few increases are requested to bring various services more in-line with their delivery costs.

Increases are requested for water, sewer and storm water utility rates. These utility funds were reviewed by J-U-B Engineers. The firm issued a rate study with proposed rate increases for the next 2 years which are designed to cover projected operational expenses, as well as increase the coverage of repair and replacement costs.

More information about these utility rate changes can be found in the "Major 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 continually increasing need of funding for road maintenance and improvement
- identifying and prioritizing infrastructure improvement projects to maximize the City's investment

## **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, 2016. 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.

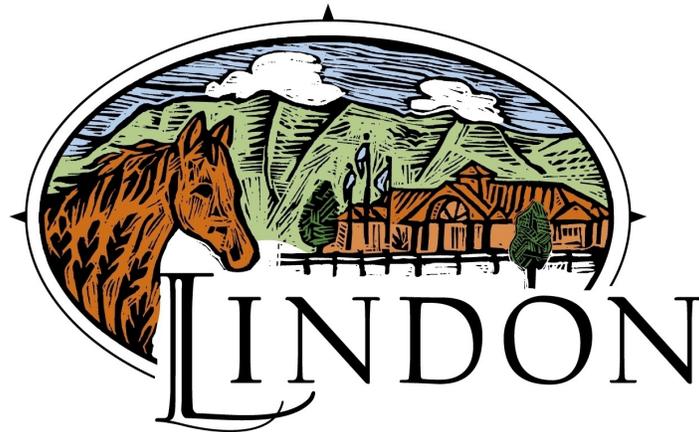
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for the City's thirteenth consecutive award.

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 contact me if you have any questions.

Respectfully submitted,  
Kristen Colson, Finance Director



## **Lindon City Community Profile Section**

This section of the City's 2017-2018 Budget presents information regarding the City's rich culture, location, population, education, economic development, and statistics.

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APPROVED BUDGET  
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.

## APPROVED BUDGET

### LINDON CITY COMMUNITY PROFILE

#### LOCATION

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



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

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

The city was honored in 2009, 2011, and 2013 when CNN Money Magazine ranked Lindon within the "100 Best Small Cities to Live In America". Also in 2013, CNN Money Magazine ranked Lindon City as #1 for "ease of living".

#### 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 70 percent of the land within the City has been developed to date.

#### POPULATION

According to the 2010 census, Lindon has a population of 10,070 and a median annual household income of \$78,385. Lindon is classified by the State of Utah as a 4<sup>th</sup> Class

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

City. Total build-out population estimates for Lindon City are about 17,000. In the past, the City experienced a yearly growth rate of around three percent until the economic downturn slowed the growth rate substantially. Since 2010, the growth rate has averaged about 1.3% per year. The 2016 estimated population was 10,939.

### **EDUCATION**

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

Of residents at least 25 years old, 95.4% have a high school education and 41.1% have a bachelor's degree or higher. (*Source: www.census.gov: Lindon City, UT quick facts.*)

### **ECONOMIC DEVELOPMENT**

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

Major employers include:

Alpine School District  
 Vivint Inc.  
 Response Marketing Group  
 Wal-mart Supercenter  
 Bamboo HR

Niels Fugal Sons Co.  
 Universal Industrial Sales  
 Accessdata Group Inc.  
 Symantec Corp.  
 Boostability

Major sales tax payers include

Wal-mart Supercenter  
 Home Depot  
 Murdock Hyundai  
 Mercedes Benz of Lindon  
 Sunroc Corp.

Stock Building Supply West  
 Burton Lumber  
 Larry H Miller Lexus of Lindon  
 Wheeler Machinery  
 Siemens Energy

### **STATISTICS**

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

APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE

LINDON CITY STREET MAP



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



Dry Canyon in Lindon at dusk

Population Projections	
Current (2016 est.)	10,939
2020	11,753
2030	12,459
2040	13,721
2050	14,600
2060	15,900

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



Lindon Days Parade

General Information	
Date of Incorporation	Mar. 5, 1924
Form of Government	Six Member Council
Assessed Value of the City	\$1,412,693,928
Area of the City	8.4 sq. mi.
Elevation	4,640 ft
Median Household Income	\$86,495
Population Growth Rate (5 year average)	1.3%
2010 Census Population	10,070
Median Age	26.4 yrs
Population Composition	
White alone	88.3%
Hispanic	7.1%
Two or more races	1.9%
Asian alone	1.3%
African American alone	0.5%
Pacific Islander alone	0.4%
Native American alone	0.3%
Other race alone	0.1%
Gender	
Male	50.3%
Female	49.7%

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

Murdock Trail Ribbon Cutting



APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE



Recreation	
Aquatics Center	1
Swimming pools	5
Community Center	1
Parks	13
Park Acreage (developed)	56
Playgrounds	9
Sports Fields	7
City Trails (miles)	10

Entertainment and Businesses	
Parades	1
Rodeos	1
Restaurants	30
Home-Based Businesses	248
Total Businesses	791



APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE

**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  
2016 Fiscal Year**

New Residence Single-Family Building Permits	39
New Commercial Building Permits	17
Total Building Permits	291

**Healthcare Facilities  
Hospitals Within 10 Miles**

American Fork Hospital  
Orem Community Hospital  
Timpanogos Regional Hospital  
Utah Valley Regional Medical Center



**APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE**

<b>Streets and Transportation</b>	
Miles of Paved Streets	54
Number of Street Lights	258
Major Highway	I-15
Distance to International Airport	40
Public Transportation	UTA Bus & Train



<b>Sewer and Storm Drainage System</b>	
Total Sewer Line Miles	71
Sewer Service Connections	2,871
Sewer Treatment Facility Location	Orem City
Storm Water Drainage Line Miles	45



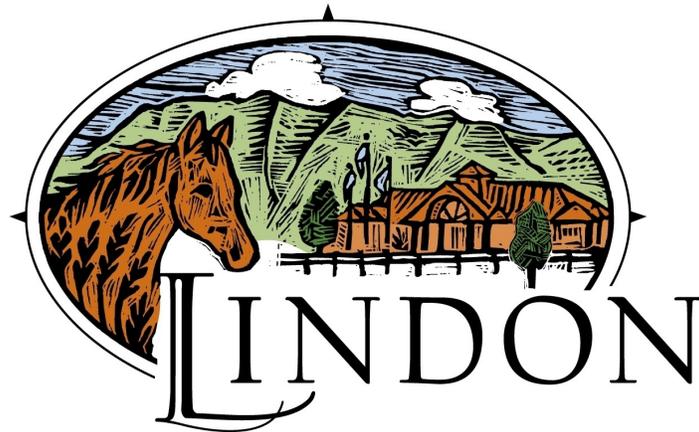
APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE



Police Protection 2016 Fiscal Year	
Stations	1
Full-time Police Officers	15
Patrol Units	15
Calls for Service	5,285
Offenses	6,510
Arrests	775
Traffic Accidents	371

Culinary Water	
Customer Connections	2,923
Average Daily Consumption (thousand gal.)	1,004
Water Main Line Miles	80
Storage Capacity (thousand gallons)	3,830





## **Budget Highlights and Overview Section**

This section of the City's 2017-2018 Budget presents information regarding Lindon City's focus, initiatives and capital improvements; provides a Citywide budget summary; and gives an overview of the City's accounting structure, personnel, budget issues and Citywide debt.

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This section talks about the Mayor and City Council's goals for Lindon City.	
Overview of Lindon City's Accounting Structure.....	19
This section talks about the funds and fund types Lindon City utilizes.	
Lindon City Initiatives.....	25
The Lindon City Initiatives talks about Staffing Level Changes, Salary and Benefit Increases, Tax Levels, Fee Changes, Capital Improvements, Fund Balance, and the Budget Calendar.	
Major Budget Issues.....	31
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 this fiscal year.	
Personnel Summary.....	38
The Personnel Summary lists all of the positions by classification Citywide.	
Citywide Debt.....	41
This section covers the entire Citywide debt, by fund and by obligation.	
Lindon City Budget Summary.....	45
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.	

This is a balanced budget for Fiscal Year 2017-2018 that meets all legal requirements and accepted administrative practices. This budget document is the culmination of a major effort by numerous members of the City staff and officials. We have again endeavored to apply the standards of the Government Finance Officer's Association (GFOA) to both the budget process and this document, and will submit the document for consideration of the GFOA's Distinguished Budget Award. In applying the GFOA standards, we benchmark our performance against the standard for this process in local government.



## LINDON CITY FOCUS

### Mission

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

### Community Vision

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

The Objectives of this Community Vision are to:

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

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

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

### Goals

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

The City Council has seven ongoing goals for 2017-2018 which guide departmental functions throughout the City.

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

### OVERVIEW OF LINDON CITY ACCOUNTING STRUCTURE

#### Basis of Accounting

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

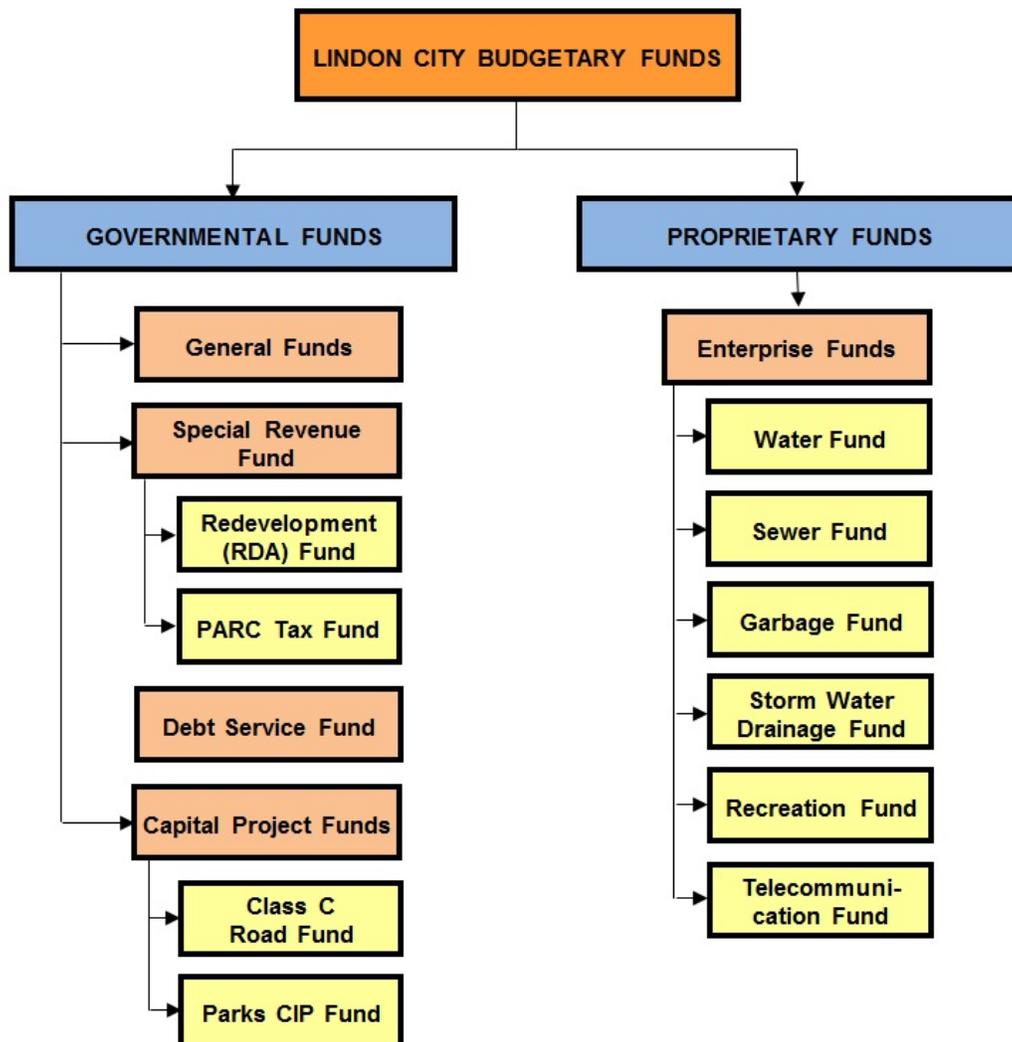
**APPROVED BUDGET  
BUDGET HIGHLIGHTS AND OVERVIEW**

accrual basis of budgeting, these amounts are recorded as expenditures in the current year. Depreciation is not budgeted. These types of differences occur in all proprietary funds for the 2017-2018 budget.

**Fund and Fund Types**

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

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



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### Governmental Funds

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

#### *General Fund*

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

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

#### *Special Revenue Funds*

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

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

#### *Debt Service Fund*

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

#### *Capital Projects Funds*

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

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

Proprietary Funds

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

Water Fund

Sewer Fund

Waste Collection Fund

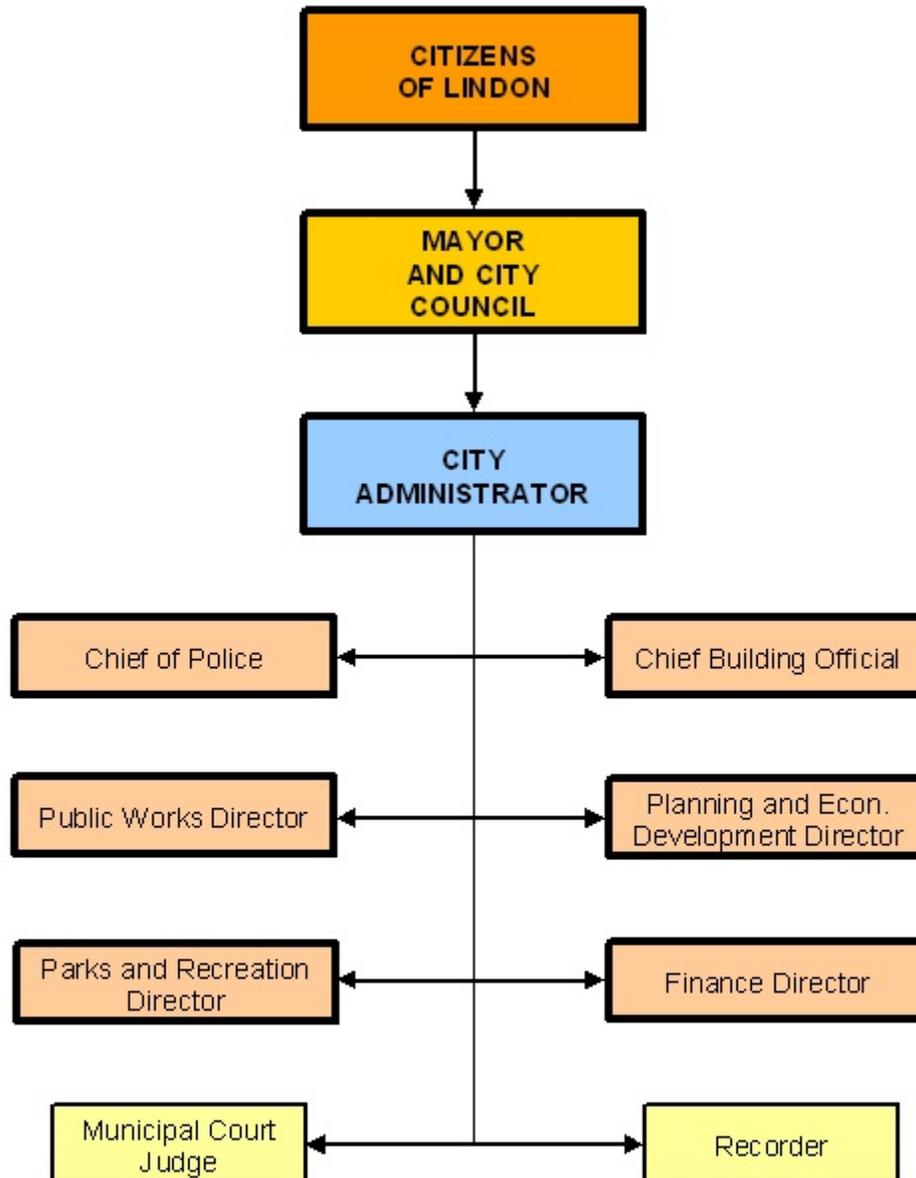
Storm Water Drainage Fund

Recreation Fund

Telecommunication Fund

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

### 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

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

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

\* 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.

## LINDON CITY INITIATIVES

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

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

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



700 North Corridor, west of Geneva Road

## Economic Factors

According to Utah Department of Workforce Services, jobs in Utah County increased by 4.6% from March 2016 to March 2017. In addition to strong job growth, unemployment levels in Utah County are among the lowest in the state. Nationally, as well as locally, the housing industry is continuing to improve. Sales tax revenue increased 8% in Lindon over the last year. In the 2014 fiscal year, Lindon's portion of the 1% local sales tax revenue finally caught up to and surpassed the City's 2007 fiscal year sales tax revenue, before the Great Recession. This is significant for Lindon City since sales tax is currently the source of about one-third of the City's revenue.

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

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

### Staffing Level Changes

Two new positions are being added for the 2017-2018 fiscal year. A full-time engineer is being added in the Public Works department and a full-time facilities manager will be added in the Government Buildings department. There are still a few positions that have not been filled since the hiring freeze, which was imposed during the recession, was lifted in the 2012 fiscal year.

### Salary and Benefit Increases

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

The City Council has approved a 1.5% Cost of Living Allowance (COLA) increase effective July 1, 2017. This increase is based on the average annual increase of the Consumer Price Index (CPI) from March 2015 to February 2017, as shown below.

Consumer Price Index - All Urban Consumers													
Original Data Value													
Series id:	CUUR0000SA0												
Not Seasonally Adjusted													
Area:	U.S. city average												
Item:	All Items												
Base Period:	1982-84=100												
	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Average
2015-2016	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525	236.916	237.111	237.484
2016-2017	238.132	239.261	240.229	241.018	240.628	240.849	241.428	241.729	241.353	241.432	242.839	243.603	241.042
% Change	0.9%	1.1%	1.0%	1.0%	0.8%	1.1%	1.5%	1.6%	1.7%	2.1%	2.5%	2.7%	1.5%

Millions of Americans receive cost of living wage adjustments based on the CPI changes over a period of time. Lindon City has opted to use the period of March to February in order to have the most recent information while preparing the City Budget. The February CPI is released mid to late March. Lindon City uses the average of each month's percent change from the same time the previous year. This average shows where the CPI was for most of the year rather than just taking a snapshot of the change from one month to the same month one year later. For example, as you can see in the

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

table, if you compare March to March the COLA increase would be 0.9%, but if you compare February to February then the COLA would be 2.7%. These can undercut or inflate a COLA increase. Taking the average provides a COLA increase which is more inline with what Lindon employees had to spend as consumers and is more consistent from year to year.

Merit increases, which are awarded based on performance evaluations and are normally effective January 1, were conditionally approved. They are reflected in the 2017-2018 budget, but will need final Council approval after reviewing the City's financial situation in December 2017.

Lindon City continues to contract with NFP, formerly First West Benefits Solutions, to manage the employee benefits. Medical and dental insurance is provided through Public Employees Health Plan (PEHP). For the 2017-2018 fiscal year, medical insurance premiums increased 7.2% and dental premiums increased 4.0%. Retirement contributions from Utah Retirement Systems remained unchanged.

### **Tax Levels**

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

The total sales tax rate for Lindon City is 6.85%. The municipal portion of the sales tax remains at one percent, of which Lindon receives about 65-70% due to the distribution calculations used by the Utah State Tax Commission. Lindon residents voted to approve a Parks, Arts, Recreation and Culture (PARC) tax in November 2013. This added 0.1% to the sales tax rate in Lindon starting April 1, 2014. The PARC tax will remain in effect for 10 years, at which time residents will vote again on whether to renew it.

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

### **Rate and Fee Changes**

In the 2016 legislative session, the State passed Senate Bill 28 which requires that all public water suppliers charge customers using "increasing block pricing." Lindon City is implementing a tiered water rate structure effective July 1, 2017. Tiered pricing and tiered allotments were created to:

- comply with the law
- pay for infrastructure improvements and replacement

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

- promote wise water use
- distribute costs fairly and equitably (the more you use, the more you pay)

Additionally, Lindon City commissioned a utility rate study in 2014 to ensure that revenues are sufficient to not only cover current operational expenses, but also allow reserves to be established over time in order to fund repairing and/or replacing aging system components. The City Engineer conducted the utility rate study and determined that utility rates did not meet this objective. The study recommended an annual increase over five years, beginning in the 2015 fiscal year, of 9% for water rates, 4% for sewer rates, and 13% for storm water rates.

More information on the utility rate increases can be found later in this section, under the “Major Budget Issues” sub-section, specifically “Budget Issue #3”.

Garbage and Recycling collection rates were evaluated and remained unchanged. The collection fee charged to Lindon City increased, but variable costs, such as fuel and the amount of garbage being disposed of, have decreased. There is sufficient reserves in the Waste Collection Fund’s net position should these variables increase during the year.

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

### **Use of Reserves or Fund Balance**

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

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

Unfortunately, as the City strives to recover in these economic times, the City must still rely heavily on sales tax revenue, which is less dependable than property tax revenue, to fund operational costs. However, the City is not using fund balance, but is expecting to increase the fund balance by 7.7%. The following chart shows the fund balance changes for the City’s governmental funds.

The Road Fund has a significant decrease in fund balance of 63.0% due to capital projects. The Redevelopment Agency (RDA), PARC Tax, and Park CIP Funds are

increasing their fund balances by 49.3%, 16.6%, and 29.7%, respectively, to save for future projects.

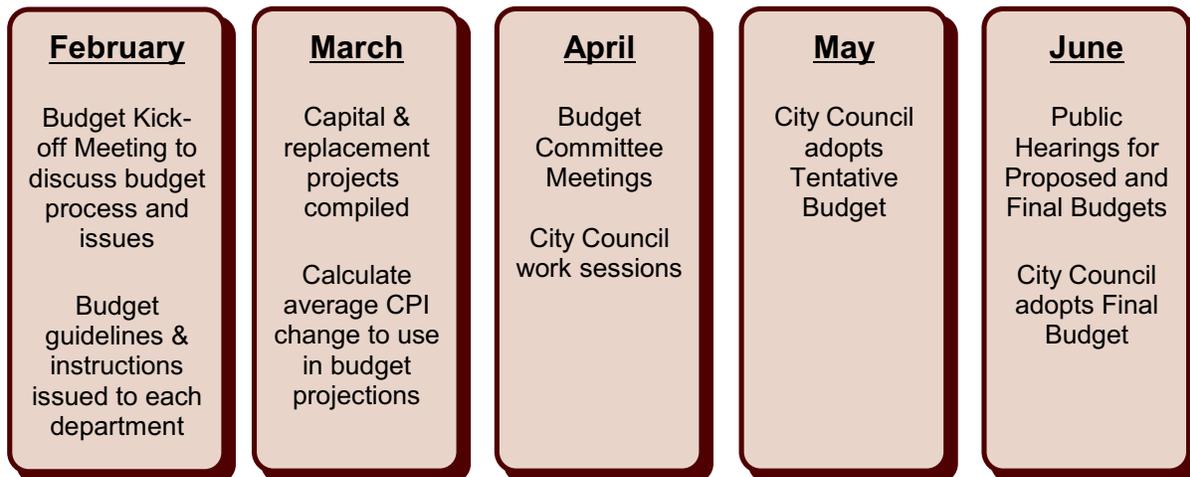
**SUMMARY OF CHANGES IN FUND BALANCES**

	Governmental Funds					
	General	RDA	PARC Tax	Roads CIP	Parks CIP	Debt Svc
<b>Beginning Balances</b>	<b>1,977,674</b>	<b>318,581</b>	<b>424,301</b>	<b>324,844</b>	<b>527,456</b>	<b>-</b>
<b>Revenues</b>						
Program revenues						
Charges for services	2,395,210					
Impact Fees	45,000			55,000	166,500	
Grants and contributions	58,500					
General revenues						
Property taxes	2,072,082					
Sales tax	3,801,000					
Other taxes	1,615,000	191,000	525,000	415,000		
Other	323,800	5,500	5,750	2,600	-	
<b>Total revenues</b>	<b>10,310,592</b>	<b>196,500</b>	<b>530,750</b>	<b>472,600</b>	<b>166,500</b>	<b>-</b>
<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>858,371</b>
<b>Expenses</b>						
General government	3,499,115	39,510				
Public safety	4,219,609					
Streets	428,580			164,000		
Parks and recreation	487,475		377,550			
Capital projects	-	-		500,000	-	
Debt Service	-					858,371
Water						
Sewer						
Solid Waste						
Storm Water Drainage	-					
Recreation Fund						
Telecomm. Fund						
<b>Total expenses</b>	<b>8,634,779</b>	<b>39,510</b>	<b>377,550</b>	<b>664,000</b>	<b>-</b>	<b>858,371</b>
<b>Transfers Out</b>	<b>1,524,025</b>	<b>-</b>	<b>82,950</b>	<b>213,396</b>	<b>10,000</b>	<b>-</b>
<b>Ending Balances</b>	<b>2,129,461</b>	<b>475,571</b>	<b>494,551</b>	<b>120,047</b>	<b>683,956</b>	<b>-</b>
<b>Percent Change</b>	<b>7.7%</b>	<b>49.3%</b>	<b>16.6%</b>	<b>-63.0%</b>	<b>29.7%</b>	<b>0.0%</b>

### 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.

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW



An annual Budget Kick-off Meeting is held in February at which the Mayor, City Council and Department Heads meet to discuss and brainstorm City issues. This influences the City's budget by addressing new projects and goals that stem from concerns raised by staff, Council Members and residents. These items may be immediately addressed or may need many years of planning, such as public safety (police, fire & EMS) facilities.

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

- Last two (2) years of audited amounts
- 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 notes on those line items

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

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.

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

The Finance Director presents the Tentative Budget to the Mayor and City Council on or before the first City Council 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 Council 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 the 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 three budget issues.

#### Budget Issue #1

**Issue:** Should Lindon City provide employees with a 1.5% Cost Of Living Allowance (COLA) increase and provide for a merit step or 3.0% increase in January?

**Background:** The Consumer Price Index (CPI) had an average annual increase of 1.5% from March 2016 to February 2017 according to US Department of Labor. Performance evaluations are performed annually in January at which time merit

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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.

**Differential Fiscal Impact:**

	COLA <u>only</u>	Merit <u>only</u>	COLA & Merit
General Fund	\$55,007	\$43,687	\$99,261
Water Fund	\$3,736	\$4,836	\$8,645
Sewer Fund	\$2,979	\$3,516	\$6,548
Storm Water Fund	\$2,124	\$2,093	\$4,249
Recreation Fund	\$2,840	\$3,035	\$5,912
<b>Citywide Totals</b>	<b>\$66,686</b>	<b>\$57,167</b>	<b>\$124,614</b>

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

**City Council Action:** Approved

**Budget Issue #2**

**Issue:** Should Lindon City hire a full-time Public Works Engineer and a full-time Facilities Manager?

**Background:** As Lindon City continues to grow, so do the responsibilities placed upon City personnel. This also increases expenses for services that are contracted. One of these services is engineering. Lindon City does not currently have an in-house City Engineer and instead contracts with JUB Engineers. JUB Engineers uses about 10 engineers to provide services for Lindon City, with 3 of those engineers working almost exclusively on Lindon City projects. JUB Engineers help with tasks ranging from reviewing site plans for subdivisions and commercial properties to overseeing large scale City projects.

A City Engineer could take on reviewing site plans, providing guidance at DRC meetings, representing Lindon City at governmental coordination meetings (ie. UDOT, other cities), and helping with various City projects. Staff estimates that an in-house engineer could reduce JUB Engineers hours by the equivalent of one of their staff engineers. JUB bills an hourly rate which includes their overhead. The estimated savings could be about \$188,000. The cost of the City Engineer is \$136,000, which results in a net savings of \$52,000 per year.

The growth in Lindon City has also resulted in an increase in facilities owned by the City. The City currently owns about 113,000 square feet of roofed facilities. This includes government buildings, park pavilions and restrooms, and water and sewer facilities. Department heads currently manage these facilities and vehicles in addition to

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

their other responsibilities. This has resulted in inconsistencies between departments, maintenance items not taking priority, and extra hours worked by personnel. For example, maintenance projects for the City Center and Public Works have been budgeted and then postponed each year for the past several years due to lack of manpower to get these projects started. The City Administrator put in extra hours overseeing details of the Public Safety Building construction and the Chief Building Official comes in early or on the weekends to attend to simple maintenance issues with the City Center, as well as helping with other department projects such as the water chlorination at well houses and construction of park pavilions.

A Facilities Manager could oversee City facilities maintenance, assist with department projects, oversee the upcoming City Center elevator remodel project, maintain the Aquatics Center during the winter months, supervise janitorial services, and also manage the City's vehicle registration and maintenance scheduling.

**Fiscal Impact:** The salary and benefits for these positions is listed below without COLA and Merit increases. COLA and Merit increase costs for these positions are included with Budget Issue #1.

	<u>PW Engineer</u>	<u>Facilities Mgr</u>
Salary	\$90,001.60	\$43,659.20
Benefits	\$46,077.60	\$32,304.63
Total	\$136,079.20	\$75,963.83

Both positions would be paid from the General Fund. The Public Works Engineer would have equal cost share contributions from the Water, Sewer and Storm Water Funds totaling \$102,059.40. The total impact by fund is shown below.

General Fund	\$109,983.63
Water Fund	\$34,019.80
Sewer Fund	\$34,019.80
Storm Water Fund	\$34,019.80

These positions are reflected in the Approved Budget.

**City Council Action:** Approved

**Budget Issue #3**

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

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

**BUDGET HIGHLIGHTS AND OVERVIEW**

addition, recent legislation mandates that culinary water rates be structured in a tier format to encourage conservation.

JUB Engineers conducted an infrastructure assessment and maintenance evaluation as well as a utility rate study to determine and recommend utility rate increases for water, sewer, and storm water utilities. The recommendation was to implement an annual increase over five years of 9% for water rates, 4% for sewer rates, and 13% for storm water rates. The annual rate increases began July 1, 2014. Additional information can be found in the engineer's rate study report.

The recommended rate changes are listed below along with the 2016-2017 rates.

**Culinary Water Utility Fees**

		METER SIZE						
ZONES		1"	1 ½"	2"	3"	4"	6"	8"
Below North Union Canal	base	\$19.22 \$20.95	\$34.60 \$37.71	\$55.74 \$60.76	\$211.42 \$230.45	\$384.40 \$419.00	\$713.06 \$777.25	\$1,230.08 \$1,340.80
	ea. 1000 gal.	\$1.58	\$1.58	\$1.45	\$1.45	\$1.45	\$1.45	\$1.45
	Usage Block 1	\$1.24	\$1.24	\$1.24	\$1.24	\$1.24	\$1.24	\$1.24
	Usage Block 2	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49
	Usage Block 3	\$1.98	\$1.98	\$1.98	\$1.98	\$1.98	\$1.98	\$1.98
	Usage Block 4	\$2.73	\$2.73	\$2.73	\$2.73	\$2.73	\$2.73	\$2.73
Above North Union Canal	base	\$20.62 \$22.48	\$37.21 \$40.46	\$59.94 \$65.19	\$227.37 \$247.28	\$413.40 \$449.60	\$766.86 \$834.01	\$1,319.68 \$1,438.72
	ea. 1000 gal.	\$1.67	\$1.67	\$1.67	\$1.67	\$1.67	\$1.67	\$1.67
	Usage Block 1	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68
	Usage Block 2	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01
	Usage Block 3	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68
	Usage Block 4	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69
Upper Foothills	base	\$31.74 \$34.60	\$57.13 \$62.28	\$92.05 \$100.34	\$349.14 \$380.60	\$634.80 \$692.00	\$1,177.55 \$1,283.66	\$2,031.36 \$2,214.40
	ea. 1000 gal.	\$1.88	\$1.88	\$1.88	\$1.88	\$1.88	\$1.88	\$1.88
	Usage Block 1	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68
	Usage Block 2	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01
	Usage Block 3	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68
	Usage Block 4	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69

Thousands of Gallons of Water Included in Each Block of Water

Meter Size	Block of Water			
	1	2	3	4
1"	6	12	24	more than 24
1½"	8	15	31	more than 31
2"	12	25	50	more than 50
3"	47	94	189	more than 189
4"	60	120	240	more than 240
6"	90	180	360	more than 360
8"	124	249	497	more than 497

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**BUDGET HIGHLIGHTS AND OVERVIEW**

Utility	2016-2017 Rates	Recommended 2017-2018 Rates
<b>Sewer</b>		
Base	\$18.69	\$19.44
Usage	\$3.30 / kgal	\$3.43 / kgal
<b>Storm Water (per ESU)</b>	\$6.98	\$7.89

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

The monthly increase on a resident's utility bill who has a 1" meter and uses 8,000 gallons below North Union Canal would be:

Water	-\$0.49
Sewer	\$1.79
Storm	\$0.91
add'l tax	<u>\$0.13</u>
Total	\$2.34

**Differential Fiscal Impact:**

Water Fund	\$122,780
Sewer Fund	\$60,890
Storm Water Fund	\$81,505

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

**City Council Action:** Approved

**CAPITAL PROJECTS**

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

Fund	Project	Budget
General	Install elevator in City Center	100,000
General	Vehicles	221,665
General	ADA ramps	10,000
Road	Streets projects and overlays	500,000
PARC Tax	Improve Meadow Park playground	100,000
Water	Fleet vehicle	39,000
Water	Well reconstruction	52,000
Water	Various water line improvements	600,000
Sewer	Computer and software for TV truck	25,000
Sewer	Sewer lift station #7	1,470,000
Storm Water	Storm water portion of sewer lift station #7	35,000
<b>TOTAL</b>		<b>3,152,665</b>

**APPROVED BUDGET**  
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**Description of significant capital projects**

The Lindon City Center was built in 1997 with two floors connected by stairs, but there is not an elevator. The lower level was left unfinished for about eight years. The building was not designed with an elevator because there is parking and main entrances available on both levels. However, there have been occasions when customers have had to go to a different level by using the road outside of the building. In an effort to accommodate all customers, the City applied for, and was awarded, a CDBG grant of \$50,000 to help fund the installation of an elevator in the City Center. This is expected to impact future years' budgets with increased electricity costs, maintenance and inspection services of about \$5,000 per year.

The Police Department will replace 2 fleet vehicles as part of a lease agreement. Using a lease option for the police vehicles allows Lindon City to maintain a dependable fleet and minimize breakdowns and maintenance costs. The annual payments on this lease are anticipated to be about \$17,000. Five additional vehicles have been budgeted for departments in the general fund. Fuel costs are not anticipated to increase noticeably since fuel prices have declined since last year's budget was prepared.

The Road Fund has allocated \$500,000 for street reconstruction and overlays. The Public Works Director will work with the City Engineer to prioritize projects for these funds. These road improvements are not expected to impact future budgets for the next five years at least.

In the PARC Tax Fund, \$100,000 has been budgeted to replace the existing playground at Meadow Park. The playground is often flooded during storm events and so the foundation needs to be raised and improved. During this process, new playground equipment will be installed. There will not be a budgetary savings since no maintenance has occurred on this playground when it was flooded. This playground is not expected to impact future budgets for the next five years at least.

The Water Fund has budgeted \$39,000 for a new service vehicle, \$52,000 for well reconstruction and \$600,000 for various system improvements including waterline components of sewer lift station #7, upgrading three pressure reducing valves, replacing part of the waterlines on 835 East and 400 West and pump station improvements. These projects are not expected to impact future budgets for the next five years at least.

The Sewer Fund has allocated \$1,470,000 for work on sewer lift stations. The majority of this (\$1.4 million) is Lindon City's portion of sewer lift station #7 which is being constructed in conjunction with a developer to service a large residential development on the west side of town. This sewer lift station will also have some water and storm water components. Once this lift station is complete, it will replace 2 other aging lift stations. There is \$50,000 budgeted to demolish the old lift stations. These projects are

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

not expected to significantly impact future budgets for at least the next five years since the new larger sewer lift station will be replacing the 2 smaller and older lift stations.

The Storm Water Fund has budgeted \$35,000 for storm water components in the construction of sewer lift station #7. This project is not expected to impact future budgets for this fund for the next five years at least.

### **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 the following areas and also 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.

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

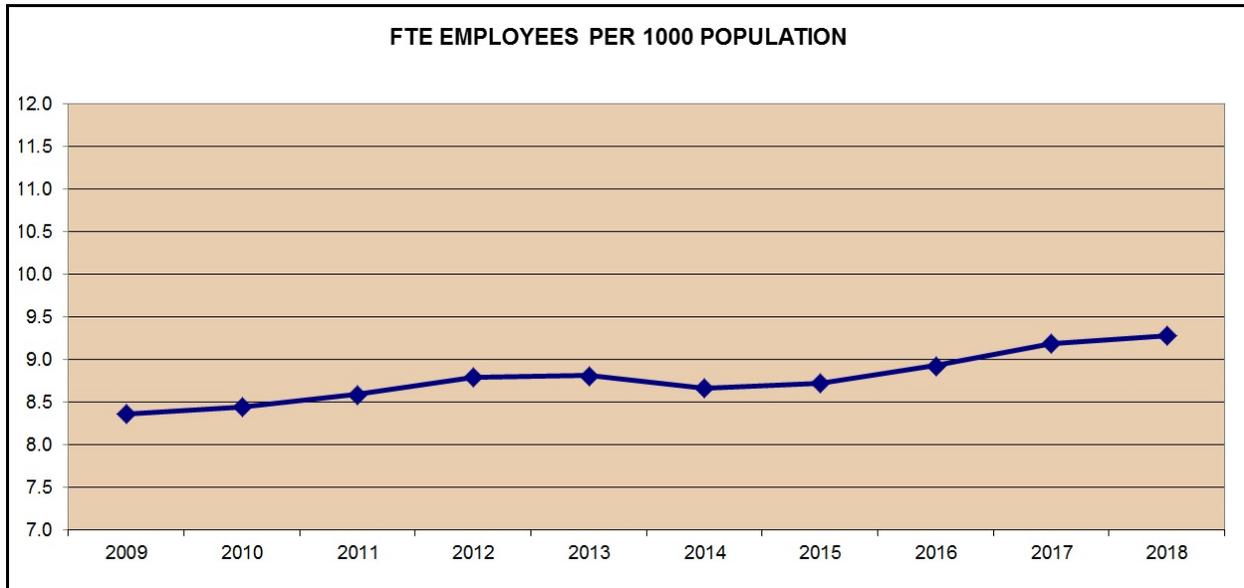
**APPROVED BUDGET**  
**BUDGET HIGHLIGHTS AND OVERVIEW**

Fund	Category	Cost for fiscal year ending:				
		2019	2020	2021	2022	2023
General	Building Improvements	20,000	-	-	-	-
General	Machinery & Equipment	-	-	375,000	180,000	200,000
General	Miscellaneous	5,000	-	-	-	-
General	Parks & Trails Improvements	39,000	66,000	30,000	12,000	12,000
General	Personnel	-	130,000	200,000	200,000	200,000
General	Vehicles	535,000	80,000	635,000	105,000	562,387
PARC Tax	Aquatics Center Improvements	30,842	50,000	-	100,000	15,000
PARC Tax	Community Center Improvements	75,000	-	-	13,000	-
PARC Tax	Parks & Trails Improvements	6,200	102,200	81,200	71,200	-
Park CIP	Parks & Trails Improvements	80,000	-	-	-	-
Recreation	Aquatics Center Improvements	-	100,000	-	-	-
Road	System Improvements	250,000	250,000	250,000	250,000	250,000
Sewer	Collection System Improvements	90,000	90,000	-	-	90,000
Sewer	Machinery & Equipment	57,500	-	200,000	-	35,000
Sewer	System Improvements	35,000	35,000	35,000	35,000	35,000
Sewer	Vehicles	-	40,000	-	-	-
Storm Water	Personnel	-	-	-	70,000	70,000
Storm Water	System Improvements	65,000	85,000	-	250,000	-
Storm Water	Vehicles	-	-	-	-	40,000
Water	Machinery & Equipment	37,500	-	-	-	35,000
Water	System Improvements	842,000	230,000	290,000	290,000	310,000
Water	Vehicles	-	-	-	-	40,000
<b>Total</b>		<b>2,168,042</b>	<b>1,258,200</b>	<b>2,096,200</b>	<b>1,576,200</b>	<b>1,894,387</b>

## PERSONNEL SUMMARY

The chart below shows the ratio of full-time equivalent (FTE) employees to population based on the number of employees needed to staff the Aquatics Center for the season. The City is maintaining a ratio of less than 9.5 FTE per 1000 population. During the winter months when the Aquatics Center is closed, Lindon City maintains a ratio of about 5 FTE per 1000 population. Additional personnel information, including the Position Schedule and the Pay Range Schedule, is available in the Compensation Programs section.

**APPROVED BUDGET  
BUDGET HIGHLIGHTS AND OVERVIEW**



On the following page is a summary of the changes in the number of full-time (FT) and part-time (PT) personnel in the different departments and divisions. In the 2017-2018 fiscal year, there is an additional full-time employee in the Governmental Buildings Department and another in the Public Works Administration Department.

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

**Summary of Personnel Positions**

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18 VARIANCE</u>
<b>LEGISLATIVE</b>					
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
<b>COURT</b>					
FT	1	1	1	1	0
PT	2	2	2	2	0
<b>ADMINISTRATIVE</b>					
Administration					
FT	2	2	2	3	1
PT	0	0	0	0	0
Finance & Treasury					
FT	4	4	4	4	0
PT	1	1	1	1	0
<b>COMMUNITY DEVELOPMENT</b>					
Protective Inspections					
FT	2	2	3	3	0
PT	0	0	0	0	0
Planning					
FT	3	3	3	3	0
PT	1	1	1	1	0
<b>PARKS &amp; RECREATION</b>					
FT	4	4	4	4	0
PT	89	95	95	95	0
<b>POLICE</b>					
FT	17	17	17	17	0
PT	3	3	3	3	0
<b>PUBLIC WORKS</b>					
Administration					
FT	3	3	4	5	1
PT	1	1	1	1	0
Sewer					
FT	2	2	3	3	0
PT	0	0	0	0	0
Storm Drainage					
FT	2	2	2	2	0
PT	0	0	0	0	0
Streets					
FT	2	2	2	2	0
PT	0	0	0	0	0
Water					
FT	3	3	4	4	0
PT	0	0	0	0	0
<b>TOTAL</b>					
FT	<b>45</b>	<b>45</b>	<b>49</b>	<b>51</b>	<b>2</b>
PT	<b>110</b>	<b>116</b>	<b>116</b>	<b>116</b>	<b>0</b>

## CITYWIDE DEBT

Lindon City does not have any general obligation debt. The City's debt service requirements for the 2017-2018 fiscal year are detailed in the table below. Descriptions of long-term debt follow.

Fund Type	2017-2018 FY Debt Requirements		Outstanding Principal as of June 30, 2018
Governmental	Principal	\$324,746	\$3,611,874
	Interest	\$104,260	
	Total	\$429,006	
Proprietary	Principal	\$732,614	\$14,270,193
	Interest	\$444,959	
	Total	\$1,177,573	
Citywide	Principal	\$1,057,360	\$17,882,067
	Interest	\$539,219	
	Total	\$1,596,579	

### Governmental 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, 2017 for the Road portion of this debt was \$1,443,620 with interest requirements totaling \$313,880. These bonds are scheduled to mature in June 2025.

#### 2013 PRWUA Note Payable

The 2013 Provo River Water Users Association (PRWUA) Note Payable consisted of \$100,000 in debt issued for the purchase of Lindon View Trailhead Park property. Debt service payments are made annually with interest at 0% from park impact fee revenues. The principal outstanding at June 30, 2017 was \$50,000. This note is scheduled to mature in January 2022.

#### 2016 Sales Tax Revenue Bond

The Sales Tax Revenue Bonds Series 2016 was issued for \$2,600,000 for the construction of the Public Safety Building. Debt service payments are made annually

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

with interest rates ranging 1.00-2.45%. The principal outstanding at June 30, 2017 was \$2,443,000 with interest requirements totaling \$320,820. These bonds are scheduled to mature in March 2031.

### **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, 2017 for the Water portion of this debt was \$99,116 with interest requirements totaling \$21,550. The principal outstanding at June 30, 2017 for the Storm Water portion of this debt was \$269,263 with interest requirements totaling \$58,545. These bonds are scheduled to mature in June 2025.

#### 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, 2017 was \$2,712,815 with interest requirements totaling \$1,559,447. This obligation will be satisfied in February 2047.

#### 2010 Orem Water Reclamation Facility (OWRF) Expansion Note Payable

The 2010 OWRF Expansion Note Payable was issued for \$2,217,241 with a 0% interest rate. Orem City expanded their water reclamation facility in order to accommodate current and future needs for both cities, as well as the Town of Vineyard. Orem City is allowing Lindon City to pay its share of the cost over time and without interest. The principal outstanding at June 30, 2017 was \$1,663,350. This note is scheduled to mature in February 2032.

#### 2011 Sewer Revenue Bond

The 2011 Sewer Revenue Bond was issued for \$3,000,000 at an interest rate of 2.5%. The proceeds from this bond were used to improve and upgrade sewer lines, pump and

**APPROVED BUDGET**  
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lift station on Geneva Road near the Orem City border. The principal outstanding at June 30, 2017 was \$2,251,000 with interest requirements totaling \$444,750. These bonds are scheduled to mature in July 2031.

2013 Street Sweeper Capital Lease

The 2013 Street Sweeper Capital Lease was issued for \$242,750 at an interest rate of 2.69% for the purchase of a street sweeper. Lease payments are made from the Storm Water Fund. The principal outstanding at June 30, 2017 was \$82,262 with interest requirements totaling \$3,334. This lease is scheduled to mature in August 2018.

2008 Sales Tax Revenue Bond – Aquatics Center Bond

The 2008 Sales Tax Revenue Bond was issued for \$9,565,000 with interest rates 3.75-5.0%. The proceeds were used to build the Lindon Aquatics Center which opened May 2009. Debt service payments are made semiannually with the final payment due July 2033. Payments after July 2018 were refunded in advance using the proceeds of the 2015 Sales Tax Revenue Refunding Bond. The principal portion refunded in advance and still outstanding is \$7,030,000. Proceeds from the Series 2015 bond remain in escrow until the Series 2008 bond can be called and refunded in July 2018. The principal and interest requirements which are not covered by the refunding and outstanding as of June 30, 2017 are \$630,000 and \$222,743, respectively.

2015 Sales Tax Revenue Refunding Bond – Aquatics Center Bond

The 2015 Sales Tax Revenue Refunding Bond was issued for \$7,470,000. Debt service payments are made semiannually with interest rates 2.0-4.0%. The bond was issued to partially refund in advance the 2008 Sales Tax Revenue Bond. The principal outstanding at June 30, 2017 was \$7,295,000 with interest requirements totaling \$2,844,925. These bonds are scheduled to mature in July 2033.

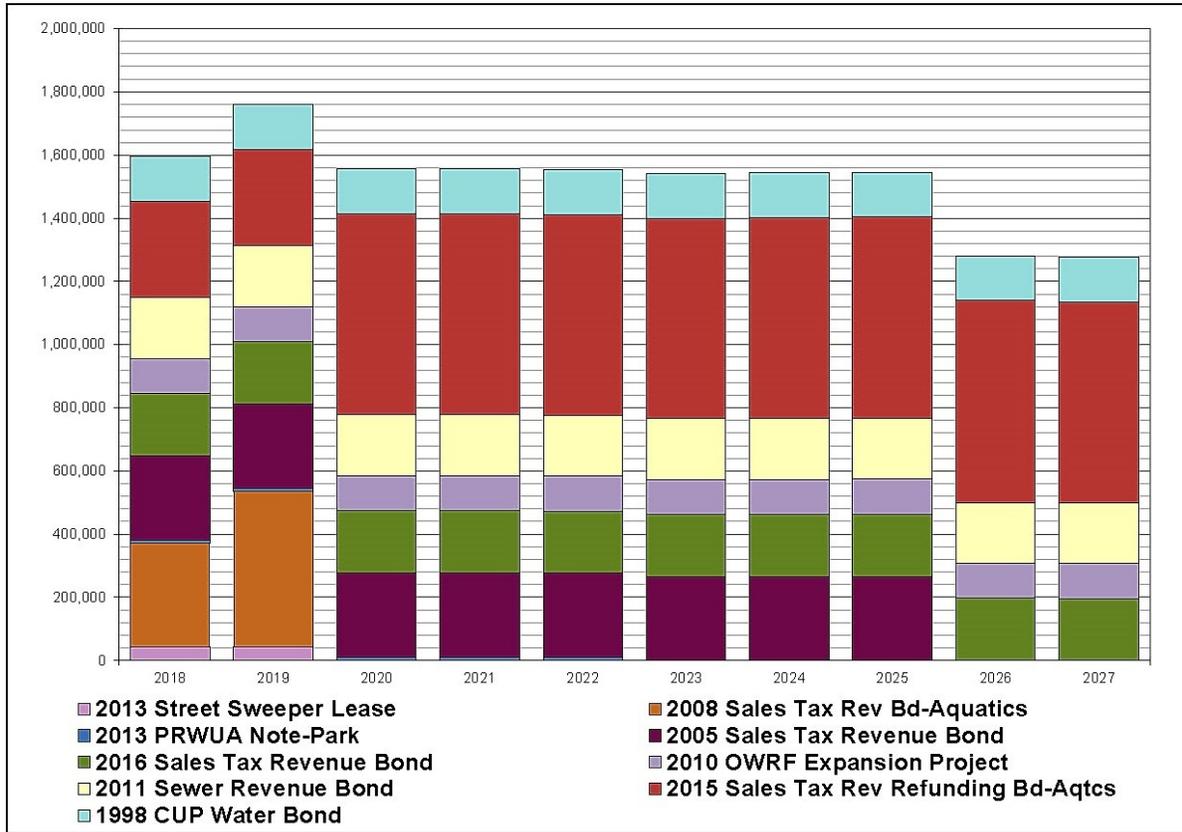
**Legal Limits**

The Utah State Constitution, Article XIV, Section 4 states, “no city ... shall become indebted to an amount, including existing indebtedness, exceeding four percent of the value of the taxable property therein...” According to the Utah County Auditor’s Office, the 2017 real property taxable value for Lindon City is \$1,412,693,928. This sets the limit of indebtedness at \$56,507,757. As of June 30, 2017, Lindon City’s total outstanding debt principal is \$18,939,428. This is well within the state limit.

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

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

### ANNUAL DEBT PAYMENTS BY OBLIGATION



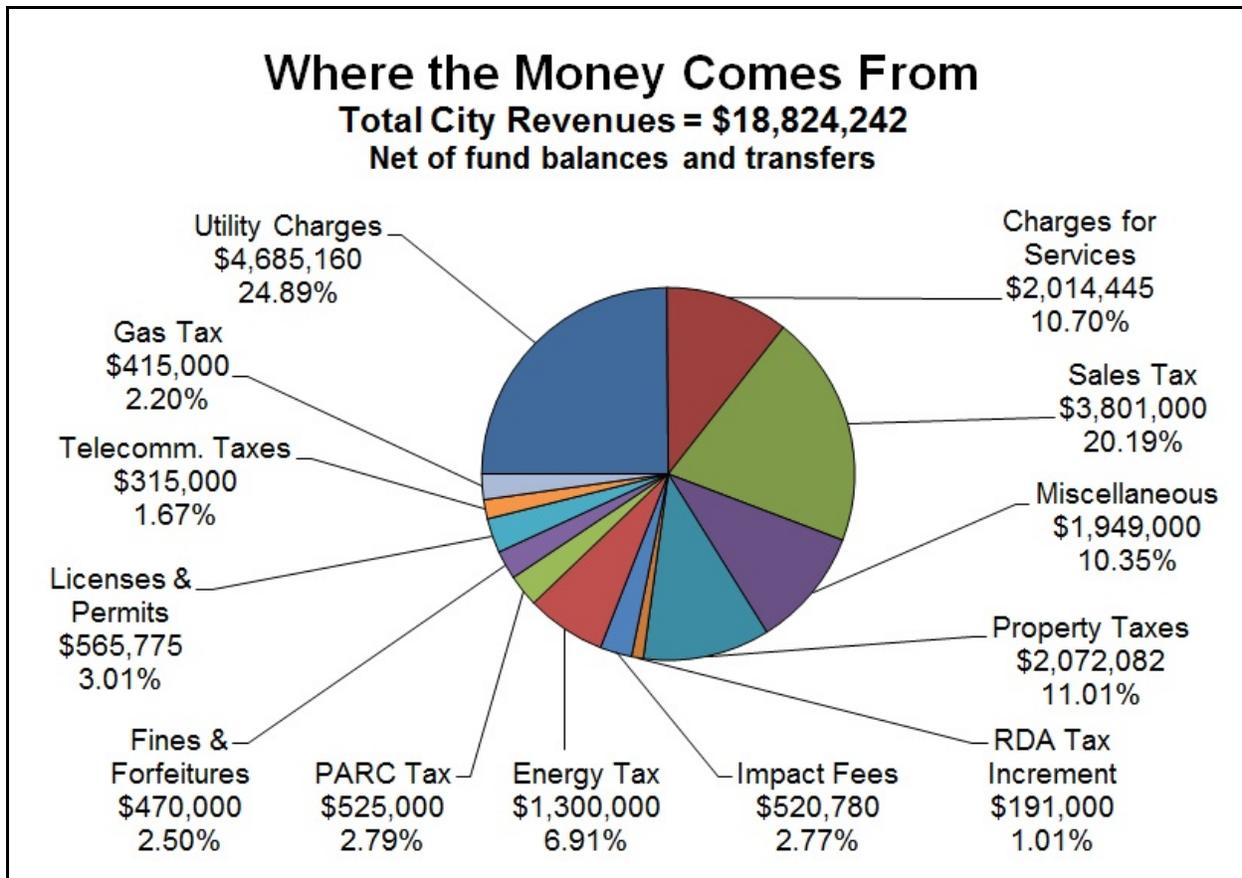
Obligation	Principal & interest payments for fiscal year ending:										Original Principal
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
2013 Street Sweeper Lease	42,798	42,798									242,750
2008 Sales Tax Rev Bd-Aquatics	329,000	492,643									9,565,000
2013 PRWUA Note-Park	10,000	10,000	10,000	10,000	10,000						100,000
2005 Sales Tax Revenue Bond	265,950	266,525	266,800	266,775	266,450	265,825	265,900	266,638			3,700,000
2016 Sales Tax Revenue Bond	197,124	197,554	197,710	197,600	197,188	197,367	197,091	197,414	197,372	196,986	2,600,000
2010 OWRP Expansion Project	110,778	110,778	110,778	110,778	110,778	110,778	110,965	110,965	110,965	110,965	2,217,241
2011 Sewer Revenue Bond	192,275	192,875	192,375	192,800	192,125	192,375	192,525	192,575	192,525	192,375	3,000,000
2015 Sales Tax Rev Refunding Bd-	306,250	305,450	636,300	636,775	635,075	633,075	635,700	635,700	637,900	634,400	7,470,000
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
<b>TOTALS</b>	<b>1,596,579</b>	<b>1,761,027</b>	<b>1,556,367</b>	<b>1,557,133</b>	<b>1,554,020</b>	<b>1,541,824</b>	<b>1,544,584</b>	<b>1,545,695</b>	<b>1,281,165</b>	<b>1,277,130</b>	<b>32,174,024</b>

**APPROVED BUDGET  
BUDGET HIGHLIGHTS AND OVERVIEW**

**BUDGET SUMMARY**

**Citywide Revenues**

The chart below shows the sources of Lindon City’s revenue net of transfers and using fund balance.



Utility Charges

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

Sales Tax

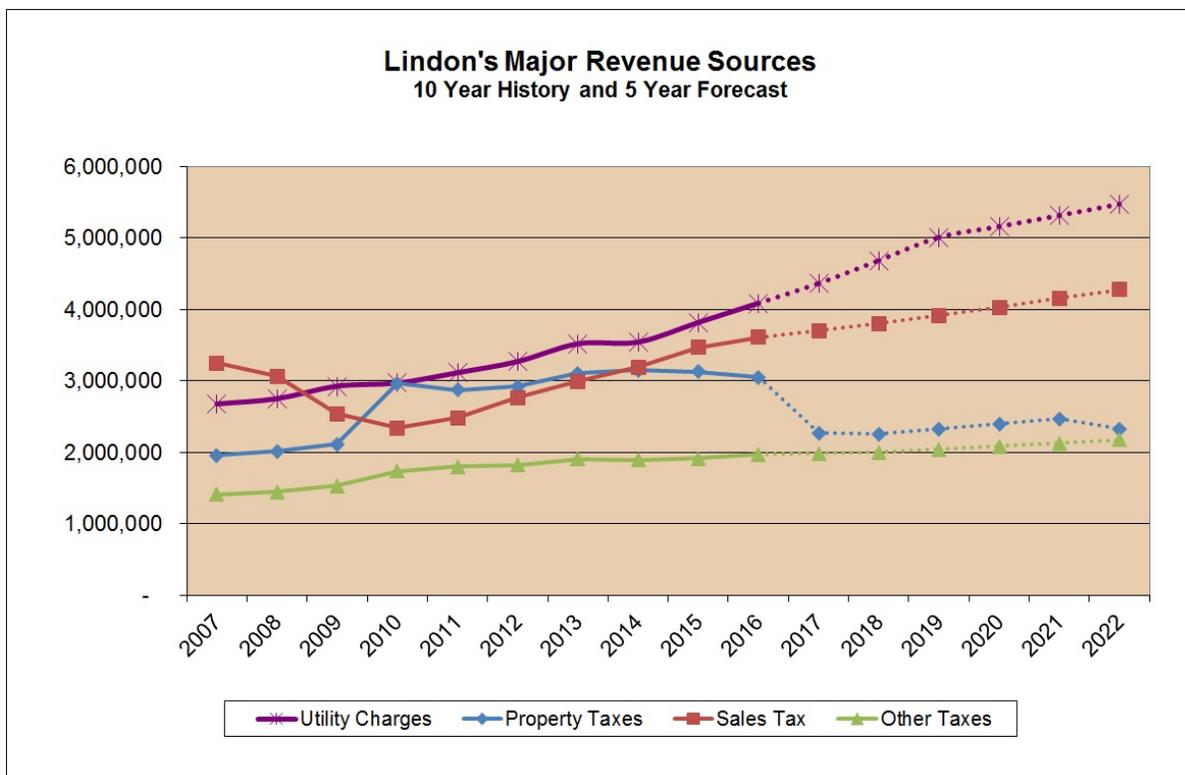
Sales tax has been a major source of revenue in the last decade. Of all the taxes, Lindon City receives the most revenue from sales tax and forecasts receiving about \$3.8 million in sales taxes this fiscal year. The combined sales tax rate in Lindon is 6.85%. The rate is a combination of various sales tax assessments with the majority of

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

the tax rate going to the State of Utah (4.7%) and the remaining going to the City (1%), Utah Transit Authority (0.55%), Utah County (0.5%), and Lindon's PARC tax (0.1%).

The Utah State Tax Commission collects all of the sales tax. The State requires cities to share half of their collected sales tax which is then pooled and re-distributed back to every city based on population. Since Lindon has a smaller population, the City is only able to retain a little more than half of the sales taxes it generates. The City's functioning sales tax rate is about 0.65%.

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 an average of 8.2% annually 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.



**Property Taxes**

Property taxes are assessed at rates set by the taxing entities (Alpine School District, Lindon City, Utah County, and special service districts) and collected by Utah County. The County sends assessors to all properties to be appraised then a tax bill is sent based on those appraisals. Homes used as a primary residence are taxed at 55% of

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

the assessed value, while secondary homes and non-residential properties (commercial, industrial) are taxed at 100% of the assessed value. Lindon's largest property tax payers are commercial, office, and industrial properties.

In the 2017 fiscal year, Lindon City received about 15.1% of the total property taxes paid. For example, on a property taxed on a value of \$200,000, the owner would pay a property tax bill of \$2,159, of which, Lindon would receive \$326. The majority of the property tax paid (\$1,544) would go to the Alpine School district.

Lindon's Certified Tax Rate (CTR) will decrease from 0.001630 to 0.001451 for taxes collected in the 2017-2018 fiscal year due to increasing property valuations in the City. Essentially, when valuations increase, the CTR will decrease to guarantee the City the same revenue from year to year, excluding increases due to growth. Lindon anticipates receiving about \$2.07 million in property tax revenues this fiscal year.

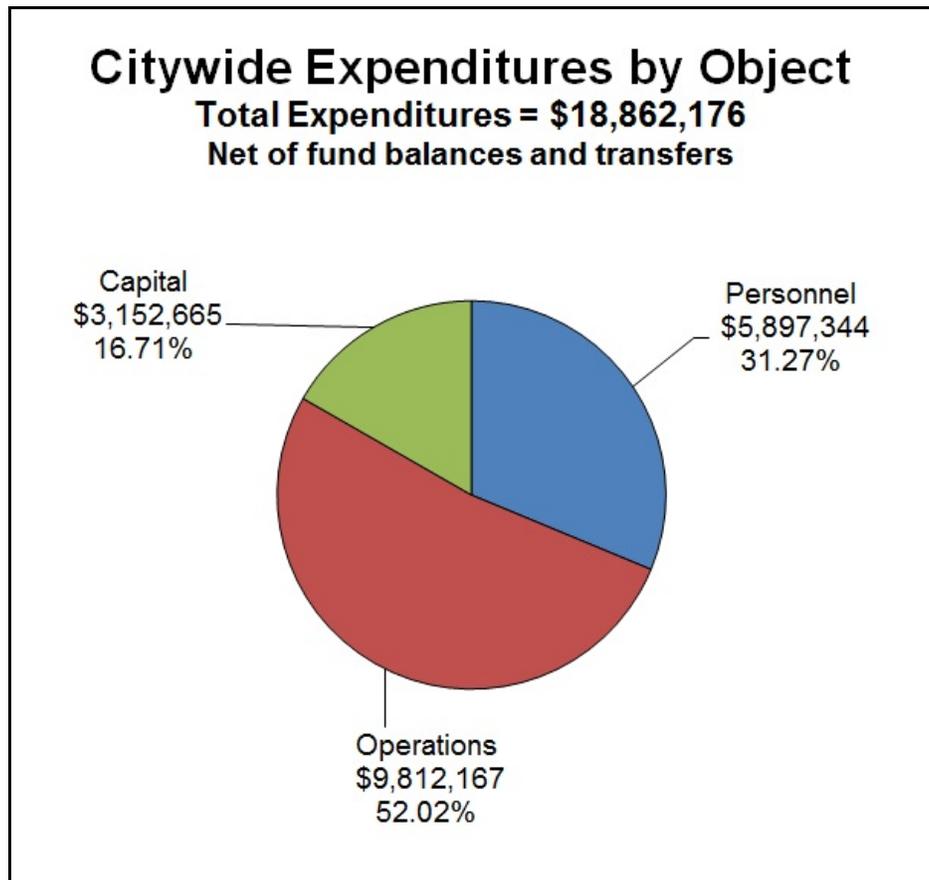
Property taxes also include the tax increment that the Redevelopment Agency (RDA) receives for two project areas. The decline in property taxes in 2017 was because District 3 of the RDA ended and stopped collecting tax increment. The remaining district, the State Street District, will discontinue in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

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

### Citywide Expenditures

The following graph shows Citywide expenditures classified by type (personnel, operational and capital) and does not include transfers and fund balance appropriations. You can see that capital expenditures are 16.71% of budgeted expenses while the majority (52.02%) of the City's budget is for operational expenditures.

APPROVED BUDGET  
BUDGET HIGHLIGHTS AND OVERVIEW

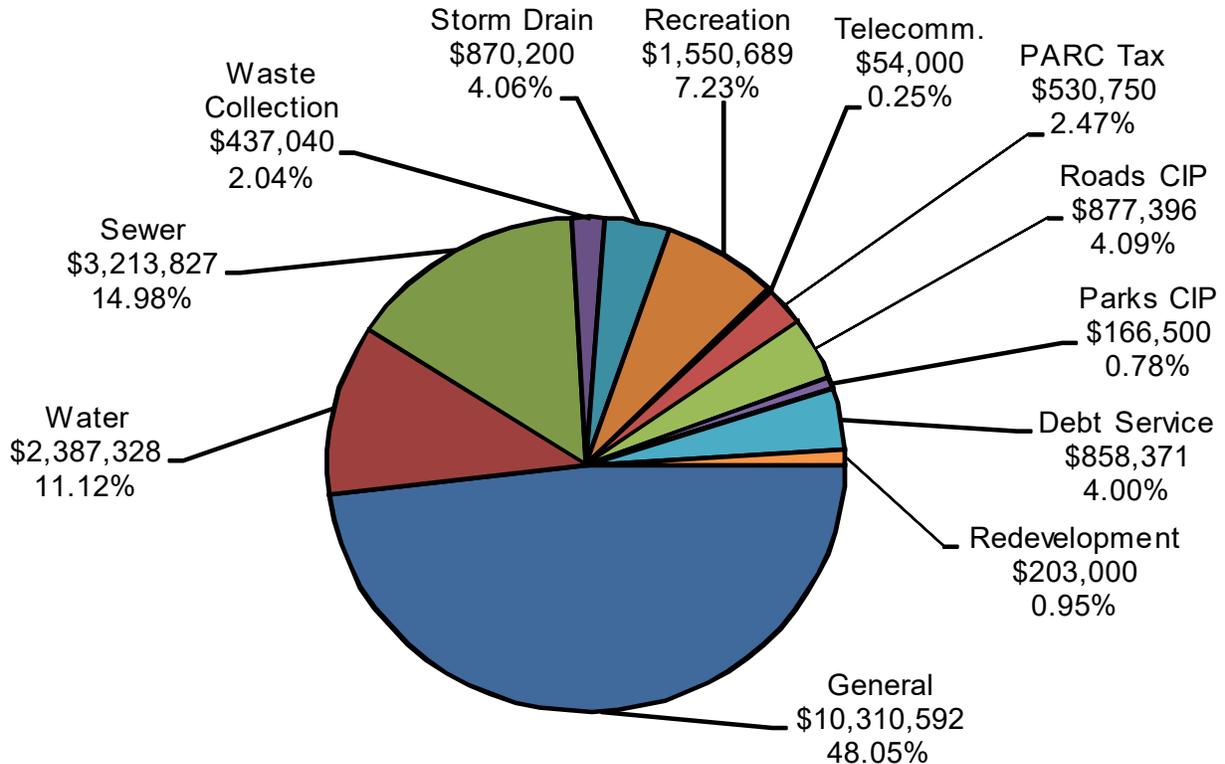


When you include the transfers and fund balance appropriations, the total Citywide Budget is \$21,459,694 for 2017-2018. On the next few pages is a chart depicting the Citywide Budget by Funds followed by the Budget Summary for the City.

**APPROVED BUDGET  
BUDGET HIGHLIGHTS AND OVERVIEW**

## City Wide Expenditures by Fund

**Total Expenditures = \$21,459,694**  
Total Includes Fund Balances and Transfers



<u>Fund</u>	<u>Budget</u>
General	\$10,310,592
Water	\$2,387,328
Sewer	\$3,213,827
Waste Collection	\$437,040
Storm Drain	\$870,200
Recreation	\$1,550,689
Telecomm.	\$54,000
PARC Tax	\$530,750
Roads CIP	\$877,396
Parks CIP	\$166,500
Debt Service	\$858,371
Redevelopment	\$203,000
<b>Total</b>	<b><u><u>\$21,459,694</u></u></b>

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

### BUDGET SUMMARY

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 REQUESTED
<b>GENERAL FUND REVENUES</b>				
Taxes				
Property Taxes	2,078,798	2,011,630	2,071,127	2,072,082
General Sales & Use Tax	3,467,624	3,612,259	3,701,000	3,801,000
Other Taxes	1,582,143	1,625,446	1,618,000	1,615,000
Licenses & Permits	494,081	638,662	511,500	565,775
Grants & Intergovernmental	19,939	8,611	8,530	58,500
Charges for Services	160,925	262,789	232,255	245,700
Fines & Forfeitures	346,747	360,413	470,000	470,000
Miscellaneous Revenue	911,132	437,731	1,119,013	323,800
Cemetery	56,885	80,370	56,000	56,000
Transfers & Contributions	917,788	943,691	978,424	1,102,735
Use of Fund Balance, General Fund	-	-	434,932	-
<b>TOTAL GENERAL FUND REVENUES</b>	<b>10,036,061</b>	<b>9,981,602</b>	<b>11,200,781</b>	<b>10,310,592</b>
<b>GENERAL FUND EXPENDITURES</b>				
Legislative	85,941	86,508	103,235	103,365
Judicial	418,593	426,981	520,690	532,165
Administrative	808,479	814,339	854,130	896,925
City Attorney	81,344	77,574	116,000	116,000
City Engineer	190,377	227,603	230,000	75,000
Elections	26	3,300	0	15,600
Government Buildings	82,900	97,649	154,000	344,625
Police Services	3,057,211	2,374,459	3,208,760	2,713,877
Fire Protection Services	1,356,282	1,415,328	1,443,920	1,480,282
Protective Inspections	254,190	268,656	282,580	389,330
Animal Control Services	24,322	17,856	25,450	25,450
Streets	402,410	392,549	599,915	428,580
Public Works Administration	353,477	352,916	365,800	610,630
Parks	414,691	409,709	458,745	487,475
Library Services	15,005	13,708	16,000	16,000
Cemetery	13,501	9,281	23,160	17,850
Planning & Economic Developmnt	280,988	285,271	317,000	368,625
Transfers	1,451,406	2,240,059	2,468,396	1,524,025
Contributions	17,184	23,079	13,000	13,000
Appropriation, General Fund Bal.	727,737	444,780	0	151,788
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>10,036,061</b>	<b>9,981,602</b>	<b>11,200,781</b>	<b>10,310,592</b>
<b>REDEVELOPMENT AGENCY FUND</b>				
<b>STATE STREET DISTRICT REVENUES</b>				
Tax Increment	213,798	186,268	206,500	191,000
Other	6,665	9,650	7,000	5,000
Use of Fund Balance	0	883,806	461,020	0
<b>TOTAL STATE STREET DISTRICT REVENUES</b>	<b>220,463</b>	<b>1,079,724</b>	<b>674,520</b>	<b>196,000</b>
<b>STATE ST DISTRICT EXPENDITURES</b>				
Operations	39,845	1,079,724	474,520	32,510
Capital	0	0	200,000	0
Appropriation to Fund Balance	180,618	0	0	163,490
<b>TOTAL STATE ST DISTRICT EXPENDITURES</b>	<b>220,463</b>	<b>1,079,724</b>	<b>674,520</b>	<b>196,000</b>

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

**BUDGET SUMMARY**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 REQUESTED
<b>WEST SIDE DISTRICT REVENUES</b>				
Other	784	838	0	0
Use of Fund Balance	12,476	16,150	92,071	0
<b>TOTAL WEST SIDE DISTRICT REVENUES</b>	<b>13,259</b>	<b>16,988</b>	<b>92,071</b>	<b>0</b>
<b>WEST SIDE DISTRICT EXPENDITURES</b>				
Operations	13,259	16,988	1,670	0
Capital	0	0	90,401	0
Appropriation to Fund Balance	0	0	0	0
<b>TOTAL WEST SIDE DISTRICT EXPENDITURES</b>	<b>13,259</b>	<b>16,988</b>	<b>92,071</b>	<b>0</b>
<b>DISTRICT #3 REVENUES</b>				
Tax Increment	839,304	852,915	0	0
Other	3,660	4,521	5,000	500
Use of Fund Balance	182,660	0	307,607	6,500
<b>TOTAL DISTRICT #3 REVENUES</b>	<b>1,025,624</b>	<b>857,435</b>	<b>312,607</b>	<b>7,000</b>
<b>DISTRICT #3 EXPENDITURES</b>				
Operations	1,000,883	346,581	27,607	7,000
Capital	24,741	177,134	285,000	0
Appropriation to Fund Balance	0	333,720	0	0
<b>TOTAL DISTRICT #3 EXPENDITURES</b>	<b>1,025,624</b>	<b>857,435</b>	<b>312,607</b>	<b>7,000</b>
<b>PARC TAX FUND REVENUES</b>				
PARC Tax	475,198	497,163	510,000	525,000
Other	881	2,474	5,600	5,750
Use of Fund Balance	0	0	19,600	0
<b>TOTAL PARC TAX FUND REVENUES</b>	<b>476,079</b>	<b>499,636</b>	<b>535,200</b>	<b>530,750</b>
<b>PARC TAX FUND EXPENDITURES</b>				
Operations	270,512	306,986	425,200	360,500
Capital	33,306	30,806	110,000	100,000
Appropriation to Fund Balance	172,261	161,844	0	70,250
<b>TOTAL PARC TAX FUND EXPENDITURES</b>	<b>476,079</b>	<b>499,636</b>	<b>535,200</b>	<b>530,750</b>
<b>DEBT SERVICE REVENUES - transfers</b>				
	<b>1,240,748</b>	<b>642,757</b>	<b>850,729</b>	<b>858,371</b>
<b>DEBT SERVICE EXPENDITURES</b>				
Principal	1,143,902	575,904	746,867	760,998
Interest	93,433	65,339	100,748	94,260
Paying Agent Fees	3,414	1,514	3,114	3,114
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>1,240,748</b>	<b>642,757</b>	<b>850,729</b>	<b>858,371</b>
<b>CLASS C ROADS C.I.P. REVENUES</b>				
Road Fund Allotment	362,702	386,004	400,000	415,000
Impact Fees	98,218	82,551	60,975	55,000
Transfers In	0	500,000	750,000	200,000
Other	2,252	1,541	90,730	2,600
Use of Fund Balance	239,165	0	0	204,796
<b>TOTAL CLASS C ROADS C.I.P. REVENUES</b>	<b>702,338</b>	<b>970,096</b>	<b>1,301,705</b>	<b>877,396</b>

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

### BUDGET SUMMARY

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 REQUESTED
<b>CLASS C ROADS C.I.P. EXPENDITURES</b>				
Operations	346,075	314,119	472,526	377,396
Capital	257,919	28,283	800,000	500,000
Appropriation to Fund Balance	98,344	627,694	29,179	0
<b>TOTAL CLASS C ROADS C.I.P. EXPENDITURES</b>	<b>702,338</b>	<b>970,096</b>	<b>1,301,705</b>	<b>877,396</b>
<b>PARKS C.I.P. REVENUES</b>				
Impact Fees	294,807	266,915	166,000	166,500
Other	0	5,000	5,000	0
Use of Fund Balance	0	0	179,070	0
<b>TOTAL PARKS C.I.P. REVENUES</b>	<b>294,807</b>	<b>271,915</b>	<b>350,070</b>	<b>166,500</b>
<b>PARKS C.I.P. EXPENDITURES</b>				
Operations	10,000	10,000	27,070	10,000
Capital	94,265	104,421	323,000	0
Appropriation to Fund Balance	190,542	157,494	0	156,500
<b>TOTAL PARKS C.I.P. EXPENDITURES</b>	<b>294,807</b>	<b>271,915</b>	<b>350,070</b>	<b>166,500</b>
<b>PUBLIC SAFETY C.I.P. REVENUES</b>				
Transfers In	0	1,632,990	0	0
Funds from Financing Sources	0	2,600,000	0	0
Other	0	4,582	4,840	0
Use of Fund Balance	0	0	2,728,437	0
<b>TOTAL PUBLIC SAFETY C.I.P. REVENUES</b>	<b>0</b>	<b>4,237,572</b>	<b>2,733,277</b>	<b>0</b>
<b>PUBLIC SAFETY C.I.P. EXPENDITURES</b>				
Operations	0	63,250	77,477	0
Capital	0	1,445,885	2,655,800	0
Appropriation to Fund Balance	0	2,728,437	0	0
<b>TOTAL PUBLIC SAFETY C.I.P. EXPENDITURES</b>	<b>0</b>	<b>4,237,572</b>	<b>2,733,277</b>	<b>0</b>
<b>WATER FUND REVENUES</b>				
Utility Fees	1,529,841	1,643,242	1,762,200	1,905,620
Impact Fees	76,808	99,145	78,500	78,500
Other	760,909	706,508	88,250	80,700
Use of Fund Balance	0	0	580,570	322,508
<b>TOTAL WATER FUND REVENUES</b>	<b>2,367,558</b>	<b>2,448,895</b>	<b>2,509,520</b>	<b>2,387,328</b>
<b>WATER FUND EXPENDITURES</b>				
Personnel	241,630	258,409	282,825	332,980
Operations	1,332,548	1,348,100	1,495,351	1,324,396
Capital	23,387	37,882	677,400	691,000
Appropriation to Fund Balance	769,993	804,504	53,944	38,953
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>2,367,558</b>	<b>2,448,895</b>	<b>2,509,520</b>	<b>2,387,328</b>
<b>SEWER FUND REVENUES</b>				
Utility Fees	1,378,891	1,430,918	1,522,230	1,598,340
Impact Fees	280,251	261,572	80,780	80,780
Other	200,084	258,661	176,200	1,466,200
Use of Fund Balance	0	0	393,761	68,507
<b>TOTAL SEWER FUND REVENUES</b>	<b>1,859,226</b>	<b>1,951,151</b>	<b>2,172,971</b>	<b>3,213,827</b>

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

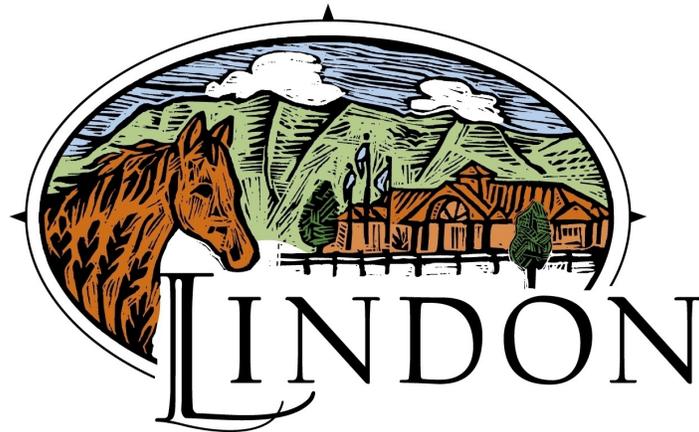
**BUDGET SUMMARY**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 REQUESTED
<b>SEWER FUND EXPENDITURES</b>				
Personnel	159,176	169,629	210,425	244,200
Operations	1,435,942	1,484,775	1,417,281	1,474,627
Capital	0	0	545,265	1,495,000
Appropriation to Fund Balance	264,108	296,747	0	0
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>1,859,226</b>	<b>1,951,151</b>	<b>2,172,971</b>	<b>3,213,827</b>
<b>WASTE COLLECTION REVENUES</b>				
Utility Fees	420,806	431,193	400,000	406,000
Use of Fund Balance	0	0	25,200	31,040
<b>TOTAL WASTE COLLECTION REVENUES</b>	<b>420,806</b>	<b>431,193</b>	<b>425,200</b>	<b>437,040</b>
<b>WASTE COLLECTION EXPENDITURES</b>				
Operations	404,864	406,166	425,200	437,040
Appropriation to Fund Balance	15,942	25,027	0	0
<b>TOTAL WASTE COLLECTION EXPENDITURES</b>	<b>420,806</b>	<b>431,193</b>	<b>425,200</b>	<b>437,040</b>
<b>STORM WATER DRAINAGE REV.</b>				
Utility Fees	489,158	582,672	680,000	775,200
Impact Fees	86,702	104,829	95,000	95,000
Other	269,966	328,274	0	0
Transfers In	0	18,935	121,253	0
Use of Fund Balance	0	0	0	0
<b>TOTAL STORM WATER DRAINAGE REV.</b>	<b>845,827</b>	<b>1,034,710</b>	<b>896,253</b>	<b>870,200</b>
<b>STORM WATER DRAINAGE EXP.</b>				
Personnel	157,213	163,938	171,100	178,730
Operations	640,292	618,549	397,412	470,304
Capital	0	0	171,176	35,000
Appropriation to Fund Balance	48,322	252,223	156,565	186,166
<b>TOTAL STORM WATER DRAINAGE EXP.</b>	<b>845,827</b>	<b>1,034,710</b>	<b>896,253</b>	<b>870,200</b>
<b>RECREATION FUND REVENUES</b>				
Bond Proceeds/Interest	100	13	100	100
Admission	298,924	293,029	321,750	326,750
Lessons/Programs	142,099	169,508	188,920	173,700
Rentals	56,464	72,116	97,960	100,460
Grants and Contributions	13,073	26,641	5,950	5,950
Transfers In	1,116,809	837,075	1,541,250	772,000
Use of Fund Balance	0	81,467	0	171,729
<b>TOTAL RECREATION FUND REVENUES</b>	<b>1,627,469</b>	<b>1,479,847</b>	<b>2,155,930</b>	<b>1,550,689</b>
<b>RECREATION FUND EXPENDITURES</b>				
Personnel	495,685	536,588	553,775	571,139
Operations	1,061,085	943,260	990,380	979,550
Capital	0	0	162,605	0
Appropriation to Fund Balance	70,700	0	449,170	0
<b>TOTAL RECREATION FUND EXPENDITURES</b>	<b>1,627,469</b>	<b>1,479,847</b>	<b>2,155,930</b>	<b>1,550,689</b>

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

**BUDGET SUMMARY**

	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>ACTUAL</u>	<u>2016-2017</u> <u>AMENDED</u>	<u>2017-2018</u> <u>REQUESTED</u>
<b>TELECOMMUNICATIONS FUND REV.</b>				
Customer Conncection Fee	49,052	53,817	52,500	54,000
Other	38,230	43,776	-	-
Use of Fund Balance	-	-	515	-
<b>TOTAL TELECOMMUNICATIONS FUND REV.</b>	<u><b>87,282</b></u>	<u><b>97,593</b></u>	<u><b>53,015</b></u>	<u><b>54,000</b></u>
<b>TELECOMMUNICATIONS FUND EXP.</b>				
Operations	45,316	55,452	53,015	54,000
Appropriation to Fund Balance	41,967	42,141	-	-
<b>TOTAL TELECOMMUNICATIONS FUND EXP.</b>	<u><b>87,282</b></u>	<u><b>97,593</b></u>	<u><b>53,015</b></u>	<u><b>54,000</b></u>
<b>TOTAL CITY BUDGET</b>	<u><b>21,217,548</b></u>	<u><b>26,001,117</b></u>	<u><b>26,263,849</b></u>	<u><b>21,459,694</b></u>



## **General Funds Section**

This section of the 2017-2018 Budget presents information regarding the City’s General Fund which makes up most of the Citywide Budget. The General Fund is balanced at \$10,310,592 for expenditures and revenues. The General Fund is divided into 18 accounting units and each unit has funds appropriated for it. This section gives an accounting of the expenditures and revenues for the General Fund along with numerous charts and graphs detailing the numbers.

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This gives details on the expenditures and revenues for the General Fund.	
Legislative Division.....	62
This gives details of the vision, description, and strategic plan for this division.	
Municipal Justice Court Division.....	65
This section talks about the goals and objectives for the municipal court.	
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This section lists the description associated with the Admin division.	
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This section lists the capital projects planned throughout the City pertaining to Buildings.	
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This gives details on their strategic plans.	
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This lists details on what this division is in charge of accomplishing each year.	

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This discusses the vision the police division strives for within Lindon City.

Public Works Administration. .... 93  
This division tracks the salaries and expenses of public works administration.

Streets Division. .... 95  
This section talks about goals necessary to maintain roads in top shape.

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Cemetery Division. .... 100  
This section describes the goals and objectives made for the Cemetery.

Lindon City General Fund Budget. .... 102  
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. The General Fund is the largest portion of the budget and is primarily supported by the taxes received by the City. The General Fund pays for the public safety services which include police and animal control, with fire and emergency medical services being contracted with Orem City. Other services provided for in this fund include court, planning and zoning, protective inspections, streets, parks, cemetery and various administrative and support services such as attorneys and engineers.

### GENERAL FUND REVENUE AND EXPENDITURES

#### General Fund Revenues

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

#### Sales Tax

Sales tax has been a major source of revenue in the last decade. Of all the taxes, Lindon City receives the most revenue from sales tax and forecasts receiving about \$3.8 million in sales taxes this fiscal year. The combined sales tax rate in Lindon is 6.85%. The rate is a combination of various sales tax assessments with the majority of the tax rate going to the State of Utah (4.7%) and the remaining going to the City (1%), Utah Transit Authority (0.55%), Utah County (0.5%), and Lindon's PARC tax (0.1%).

The Utah State Tax Commission collects all of the sales tax. The State requires cities to share half of their collected sales tax which is then pooled and re-distributed back to every city based on population. Since Lindon has a smaller population, the City is only able to retain a little more than half of the sales taxes it generates. The City's functioning sales tax rate is about 0.65%.

#### Property Taxes

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

In the 2017 fiscal year, Lindon City received about 15.1% of the total property taxes paid. For example, on a property taxed on a value of \$200,000, the owner would pay a property tax bill of \$2,159, of which, Lindon would receive \$326. The majority of the property tax paid (\$1,544) would go to the Alpine School district.

Lindon's Certified Tax Rate (CTR) will decrease from 0.001630 to 0.001451 for taxes collected in the 2017-2018 fiscal year due to increasing property valuations in the City. Essentially, when valuations increase, the CTR will decrease to guarantee the City the same revenue from year to year, excluding increases due to growth. Lindon anticipates receiving about \$2.07 million in property tax revenues this fiscal year.

#### Franchise Tax

The City charges utility franchise taxes (fees) on energy, cable, and telecommunication activities within the City. Most private utility service companies use Lindon's streets and right-of-ways to install their infrastructure and do business. Cities commonly assess fees for the use of these public corridors. Lindon's franchise tax rates match that of most other Utah cities. Lindon anticipates receiving about \$1.3 million in franchise taxes this fiscal year.

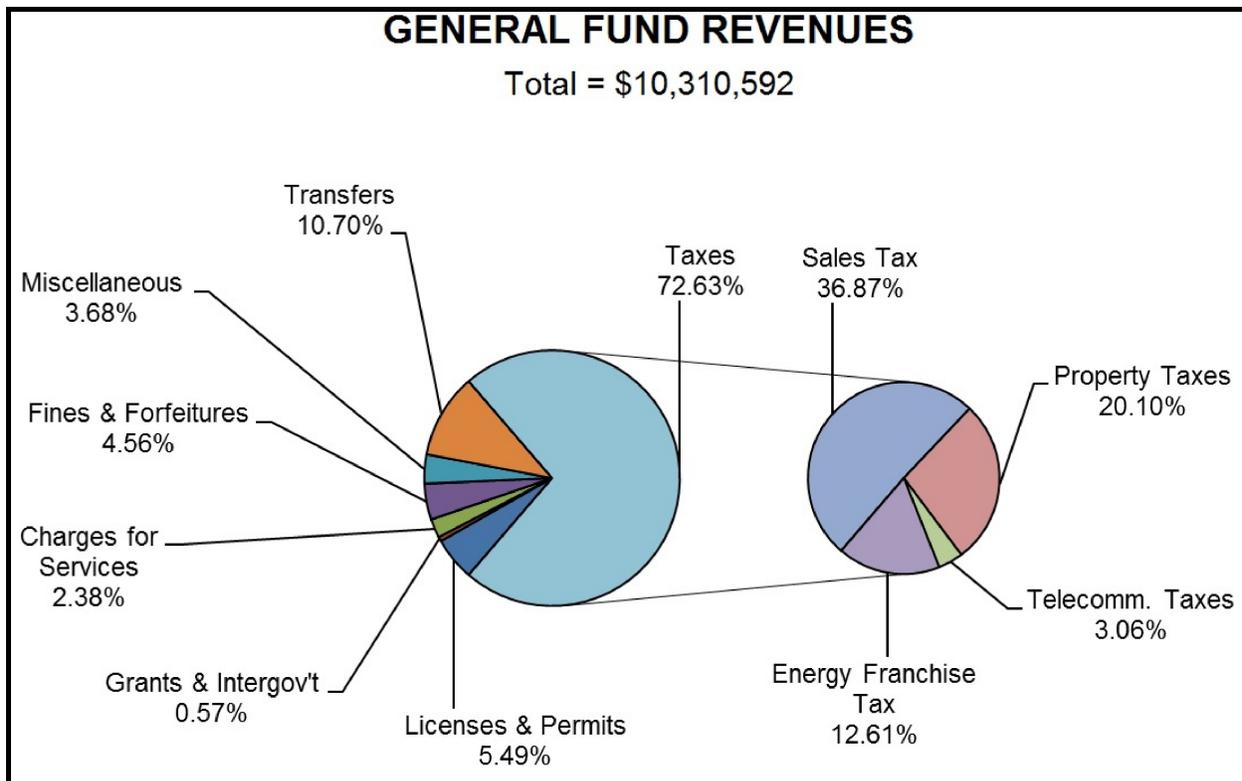
In order to project revenues for the upcoming fiscal year, the City does not have some elaborate method. The method we use is simply comparing prior years revenues to what the current economic conditions are, and use that to calculate what we think we will receive for the coming year.

The following chart shows the General Fund revenues for the City for the 2017 FY budget compared to the 2018 FY budget. The General Fund revenues budgeted in 2017-2018 total \$10,310,592 which is a 7.9% decrease from the 2016-2017 Amended Budget.

<b>GENERAL FUND REVENUE</b>				
<b>Description</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>Variance</b>	
	<b>Budget</b>	<b>Budget</b>	<b>Amt</b>	<b>Percent</b>
Taxes	\$ 7,390,127	\$ 7,488,082	\$ 97,955	1.3%
Licenses & Permits	511,500	565,775	\$ 54,275	10.6%
Grants & Intergov't	8,530	58,500	\$ 49,970	585.8%
Charges for Services	232,255	245,700	\$ 13,445	5.8%
Fines & Forfeitures	470,000	470,000	\$ -	0.0%
Misc.	1,175,013	379,800	\$ (795,213)	-67.7%
Transfers	1,413,356	1,102,735	\$ (310,621)	-22.0%
	<b><u>\$ 11,200,781</u></b>	<b><u>\$ 10,310,592</u></b>	<b><u>\$ (890,189)</u></b>	<b><u>-7.9%</u></b>

Taxes are expected to increase 1.3%. The 585.8% increase in Grants and Intergovernmental is due to a \$50,000 CDBG grant awarded to the City for the installation of an elevator in the City Center Building. The 67.7% decrease in Miscellaneous Revenue is a result of funding which occurred in the 2017 fiscal year (FY), but did not in the 2018FY. This was recognizing over \$500,000 in funding received for the lease of 14 police fleet vehicles as well as about \$280,000 in proceeds from the sale of 14 used police vehicles, which was used to pay off the remaining balance owed on those vehicles.

The next chart depicts the General Fund Revenue by percentages. As you can see, taxes on the biggest circle represent 72.63% of budgeted revenues. The little circle shows a breakdown of the taxes that Lindon City receives. Lindon City relies on Sales Tax revenue to fund certain operational expenses for the City. The Mayor and City Council recognize the unpredictable nature of sales tax. They prefer to use the majority of this revenue for improvements, capital purchases and other one time expenditures, rather than relying on it for operational costs.



**General Fund Expenditures**

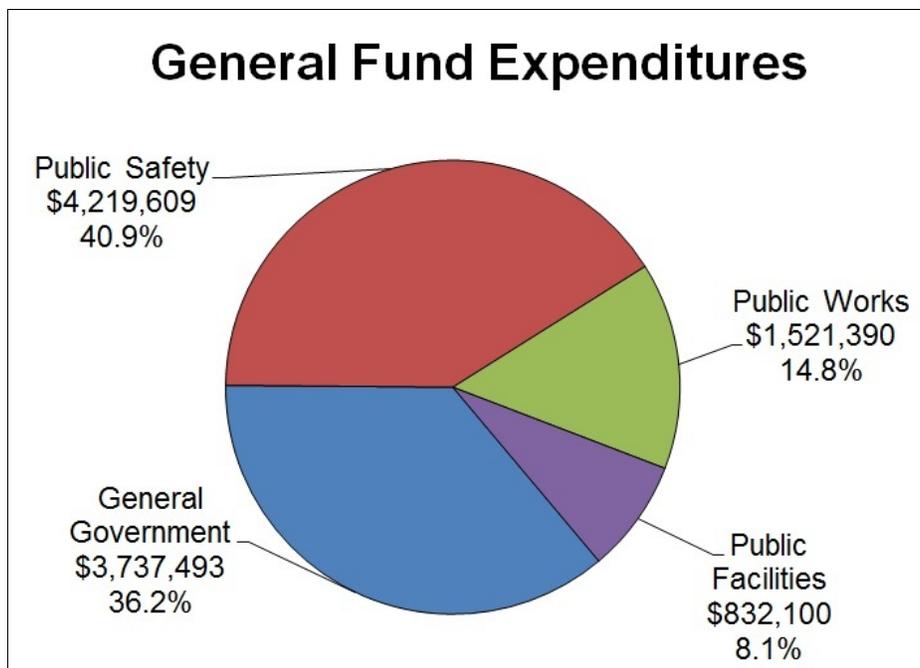
The total General Fund budget for the 2017-2018 budget year is \$10,310,592. This is an decrease of 7.9% from the 2016-2017 budget.

GENERAL FUND SUMMARY	2016-2017	2017-2018	Variance	
	Budget	Budget	Amount	Percent
Personnel	\$4,070,545	\$4,570,295	\$499,750	12.3%
Operations	\$6,392,321	\$5,408,632	-\$983,689	-15.4%
Capital	\$737,915	\$331,665	-\$406,250	-55.1%
<b>Total Expenses</b>	<b>\$11,200,781</b>	<b>\$10,310,592</b>	<b>-\$890,189</b>	<b>-7.9%</b>

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

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

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



## APPROVED BUDGET GENERAL FUNDS

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

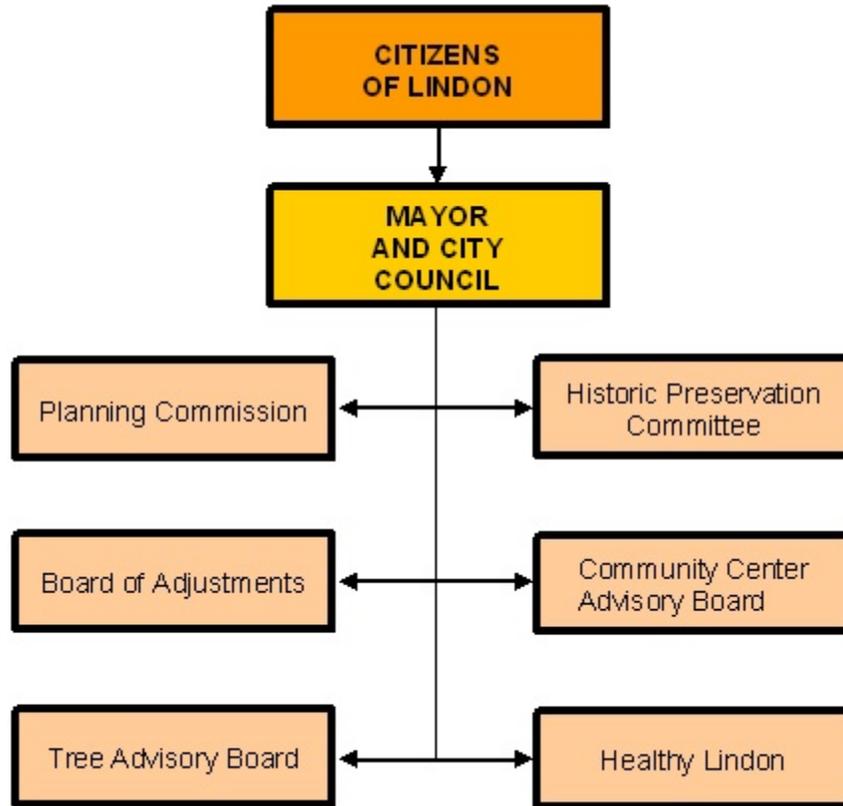
Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance	Actual Variance
<b>General Government</b>						
Legislature	85,941	86,508	103,235	103,365	0.1%	130
Judicial	418,593	426,981	520,690	532,165	2.2%	11,475
Administration	808,479	814,339	854,130	896,925	5.0%	42,795
City Attorney	81,344	77,574	116,000	116,000	0.0%	-
Elections	26	3,300	-	15,600	0.0%	15,600
Library Services	15,005	13,708	16,000	16,000	0.0%	-
Planning	280,988	285,271	317,000	368,625	16.3%	51,625
Contributions and Transfers	2,196,327	2,707,918	2,481,396	1,688,813	-31.9%	(792,583)
<b>Total General Government</b>	<b>3,886,702</b>	<b>4,415,597</b>	<b>4,408,451</b>	<b>3,737,493</b>	<b>-15.2%</b>	<b>(670,958)</b>
<b>Public Safety</b>						
Police	3,057,211	2,374,459	3,208,760	2,713,877	-15.4%	(494,883)
Fire/EMS	1,356,282	1,415,328	1,443,920	1,480,282	2.5%	36,362
Animal Control	24,322	17,856	25,450	25,450	0.0%	-
<b>Total Public Safety</b>	<b>4,437,814</b>	<b>3,807,643</b>	<b>4,678,130</b>	<b>4,219,609</b>	<b>-9.8%</b>	<b>(458,521)</b>
<b>Public Works</b>						
City Engineer	190,377	227,603	230,000	75,000	-67.4%	(155,000)
Inspections	254,190	268,656	282,580	389,330	37.8%	106,750
Streets	402,410	392,549	599,915	428,580	-28.6%	(171,335)
Public Works Administration	353,477	352,916	365,800	610,630	66.9%	244,830
Cemetery	13,501	9,281	23,160	17,850	-22.9%	(5,310)
<b>Total Public Works</b>	<b>1,213,954</b>	<b>1,251,005</b>	<b>1,501,455</b>	<b>1,521,390</b>	<b>1.3%</b>	<b>19,935</b>
<b>Public Facilities</b>						
Government Buildings	82,900	97,649	154,000	344,625	123.8%	190,625
Parks	414,691	409,709	458,745	487,475	6.3%	28,730
<b>Total Public Facilities</b>	<b>497,591</b>	<b>507,358</b>	<b>612,745</b>	<b>832,100</b>	<b>35.8%</b>	<b>219,355</b>
<b>Total General Fund</b>	<b>10,036,061</b>	<b>9,981,602</b>	<b>11,200,781</b>	<b>10,310,592</b>	<b>-7.9%</b>	<b>(890,189)</b>

Lindon's overall expenditures in the General Fund are projected to decrease by 7.9% overall from fiscal year 2016-2017 to fiscal year 2017-2018. The 31.9% (\$792,583) decrease in Contributions and Transfers is because of large transfers to the Road Fund and Storm Water Fund completed in the 2017 FY which will not happen in the 2018 FY. The 15.4% (\$494,883) decrease in police is because the Police department will pay off the remaining principal on 2 of their vehicle leases and purchase 2 new vehicles this year as opposed to replacing 14 vehicles in the 2017 FY.

The 67.4% (\$155,000) decrease in the City Engineer services is due to hiring a Public Works Engineer which will decrease the amount of work sent to the City Engineer which is currently contracted with JUB Engineers. Public Works Administration and Government Buildings both increased (66.9% and 123.8%, respectively), due to hiring additional personnel and increasing projects in those departments.

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

LEGISLATIVE



Personnel Table

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

Personnel	2014-15	2015-16	2016-17	2017-18
Mayor	1	1	1	1
City Council	5	5	5	5
Planning Commission	7	7	7	7
<b>Total</b>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>

**Vision**

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

**Description**

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

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

**Business, Economic and Community Development**

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

**Expenditure Requirements**

LEGISLATIVE	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$63,167	\$64,742	\$67,850	\$67,550	-0.44%
Operations	\$22,774	\$21,766	\$35,385	\$35,815	1.22%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$85,941</b>	<b>\$86,508</b>	<b>\$103,235</b>	<b>\$103,365</b>	<b>0.13%</b>

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

Amounts budgeted under the Operations category are for travel and training as well as various intergovernmental dues and expenses such as the Utah Lake Commission, the Utah League of Cities and Towns, and the 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.

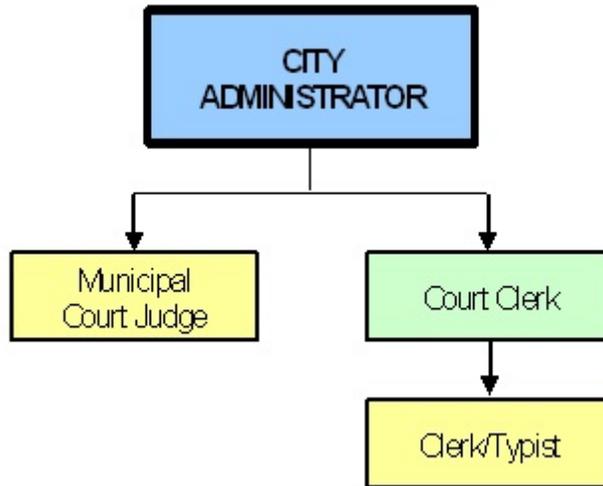
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18*</u>
Regular Council Meetings	23	22	20	22
Number of Ordinances	23	27	13	15
Number of Resolutions	12	16	30	20
Population Served	10,723	10,810	10,939	11,040

\*figures are estimates or goals

**Program Trends Needs and Performance**

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

**MUNICIPAL JUSTICE COURT**



**Personnel Table**

Personnel	2014-15	2015-16	2016-17	2017-18
Judge	1	1	1	1
Court Clerk (full-time)	1	1	1	1
Court Clerk (part-time)	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Vision**

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

**Description**

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

## Program Goals

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

## Program Objectives (services provided)

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

**Performance Measures**

<b>Workload Measures:</b>				
<b>Charges Filed</b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17*</u></b>	<b><u>2017-18*</u></b>
Moving Violations	1,304	1,729	1,500	1,500
Non-Moving Violations	133	207	200	200
<b>Totals</b>	<b>1,437</b>	<b>1,936</b>	<b>1,700</b>	<b>1,700</b>
<b>Other Charges Filed</b>				
DUI	10	39	30	30
Theft Crimes	49	75	60	60
Assault	6	24	15	15
Failure to Appear	105	127	75	75
Local Ordinances	22	31	25	25
Narcotic Violations	30	51	40	40
Other Violations	49	69	60	60
<b>Totals</b>	<b>271</b>	<b>416</b>	<b>305</b>	<b>305</b>
Traffic Cases Filed	1,288	1,677	1,500	1,500
Total Criminal Cases Filed	149	246	200	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 verification of applicants' information and approval of representation as well as the monitoring of indigent defense expenses.

### Expenditure Requirements

JUDICIAL	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$145,765	\$140,144	\$141,140	\$142,615	1.05%
Operations	\$272,828	\$286,836	\$379,550	\$389,550	2.63%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$418,593</b>	<b>\$426,981</b>	<b>\$520,690</b>	<b>\$532,165</b>	<b>2.20%</b>

The Personnel expenditures are for the one part time judge the City employs, one full time clerk and one part time clerk. 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.

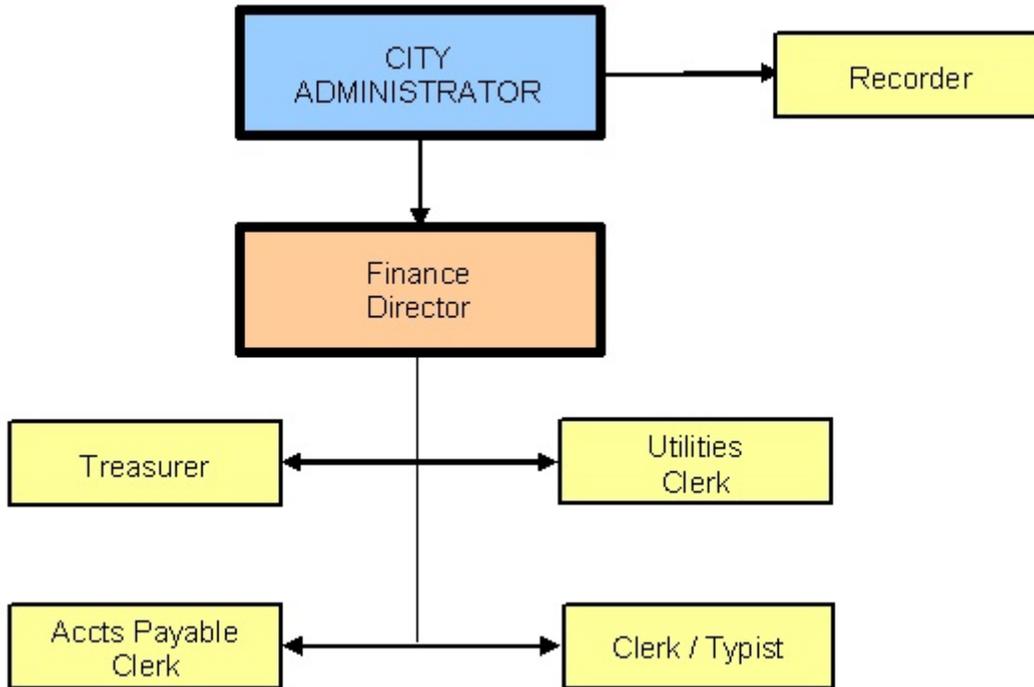
### Program Trends, Needs and Performance

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.

ADMINISTRATIVE



Personnel Table

Personnel	2014-15	2015-16	2016-17	2017-18
City Administrator	1	1	1	1
Finance Director	1	1	1	1
Treasurer	1	1	1	1
Utility Clerk	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Clerk/Typist	1	1	1	1
City Recorder	1	1	1	1
<b>Total</b>	<u>7</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: Use City resources efficiently to ensure long-*

*term financial responsibility; #4: Provide a responsive, cost effective services to the community).*

### **Description**

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

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

The City 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 Attorneys
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 challenges the staff to continually review all internal processes in order to eliminate unnecessary or non-beneficial procedures and activities and to provide valuable and timely financial reporting to the operating departments. This past year, we have achieved the following improvements in efficiency, services and reporting:

- ▶ Improved our on-line payment system for Utility billing so customers have the ease of a more user friendly system.
- ▶ Maintained an underlying bond rating of AA- for our most current bond issued, our Sales Tax Revenue Refunding Bond for the Aquatics Center.

- ▶ Received the Distinguished Budget Presentation Award from the Government Finance Officer's Association for the 2016-2017 fiscal year.

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

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

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

### **Budget Highlights**

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

### **Program Goal**

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

## APPROVED BUDGET GENERAL FUNDS

ADMINISTRATION	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$628,708	\$635,970	\$645,200	\$682,175	5.73%
Operations	\$194,801	\$195,376	\$224,930	\$246,350	9.52%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$823,509</b>	<b>\$831,346</b>	<b>\$870,130</b>	<b>\$928,525</b>	<b>6.71%</b>

CONTRACTED SERVICES	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Attorney	\$81,344	\$77,574	\$116,000	\$116,000	0.00%
Engineer	\$190,377	\$227,603	\$230,000	\$75,000	-67.39%
Fire and EMS	\$1,356,282	\$1,415,328	\$1,443,920	\$1,480,282	2.52%
<b>Total Expenses</b>	<b>\$1,628,002</b>	<b>\$1,720,504</b>	<b>\$1,789,920</b>	<b>\$1,671,282</b>	<b>-6.63%</b>

### Program Objectives (services provided)

- ▶ Continue developing multi-year Financial Plans for the General Fund, Street Fund, and Building Fund. (*Council Goal #2: Use City resources efficiently to ensure long-term financial stability.*)
- ▶ Review the administration department's information systems to eliminate duplication and ineffective, non-beneficial procedures.
- ▶ Continue to participate in the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting (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 Impact Fee Facilities Plans especially regarding Water, Sewer, and Storm Water System Development Charges.

<b>Workload Measures</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
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	\$970,939,712	\$1,056,802,752	\$1,264,968,356	\$1,412,693,928

### Performance Outcomes

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

### Program Trends, Needs and Performance

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

### Program Goal

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

### Program Objective (services provided)

(All objectives relate closely to Council Goal #2)

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

### Performance Outcomes

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

### Program Trends, Needs and Performance

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

## Sustainability Efforts

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

## Program Goal

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

## Program Objective (service provided)

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

## Performance Outcomes

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

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

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

**Program Trends, Needs and Performance**

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

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

**Sustainability Efforts**

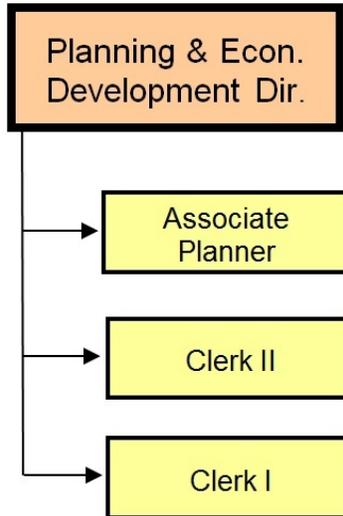
For the past few years, the City has offered its residents the ability to pay their bills online through the City's online web program. This offers convenience to the customer so they don't have to come directly to the office to pay their bills. The City has not yet implemented a Citywide electronic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

**GOVERNMENT BUILDINGS**

GOVERNMENT BUILDINGS	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$5,777	\$3,078	\$0	\$77,625	0.00%
Operations	\$77,123	\$94,571	\$148,000	\$142,000	-4.05%
Capital	\$0	\$0	\$6,000	\$125,000	1983.33%
<b>Total Expenses</b>	<b>\$82,900</b>	<b>\$97,649</b>	<b>\$154,000</b>	<b>\$344,625</b>	<b>123.78%</b>

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

**PLANNING AND ZONING DEPARTMENT**



**Personnel Table**

<b>Personnel</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Planning Director	1	1	1	1
Associate Planner	1	1	1	1
Comm. Dev. Clerk II	1	1	1	1
Comm. Dev. Clerk I	1	1	1	1
<b>Total</b>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

**Vision**

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

**Description**

This department performs a variety of professional and administrative duties related to planning, zoning, building permit review and economic development activities within the City. This department is responsible for planning, organizing, coordinating and advising the Planning Commission and City Council in citywide planning and zoning issues as

well as coordinating activities related to attraction and expansion of commercial and industrial companies. The Planning Director oversees the development of and compliance to the City's General Plan and ensures that Lindon City Code remains in compliance with State and Federal requirements.

PLANNING & ECONOMIC DEV.	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$267,445	\$274,755	\$297,500	\$322,555	8.42%
Operations	\$13,543	\$10,516	\$19,500	\$26,070	33.69%
Capital	\$0	\$0	\$0	\$20,000	0.00%
<b>Total Expenses</b>	<b>\$280,988</b>	<b>\$285,271</b>	<b>\$317,000</b>	<b>\$368,625</b>	<b>16.29%</b>

### Program Goal

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

### Program Objective (services provided)

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

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

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

### Performance Outcomes

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

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

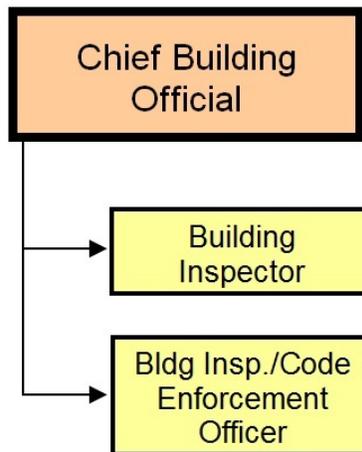
**Program Trends, Needs and Performance**

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

**Sustainability Efforts**

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

**PROTECTIVE INSPECTIONS (BUILDING) DEPARTMENT**



**Personnel Table**

Personnel	2014-15	2015-16	2016-17	2017-18
Chief Building Official	1	1	1	1
Building Inspector	1	1	1	1
Bldg Insp/ Code Enfor.	0	0	0	1
<b>Total</b>	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>

The City Council approved hiring a full-time Building Inspector/Code Enforcement Officer for the 2017 FY. This position was difficult to fill and remained vacant during the 2017 FY.

### Vision

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

### Description

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

PROTECTIVE INSPECTIONS	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$232,736	\$232,692	\$249,130	\$321,930	29.22%
Operations	\$21,454	\$35,964	\$33,450	\$37,400	11.81%
Capital	\$0	\$0	\$0	\$30,000	0.00%
<b>Total Expenses</b>	<b>\$254,190</b>	<b>\$268,656</b>	<b>\$282,580</b>	<b>\$389,330</b>	<b>37.78%</b>

### Program Goal

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

**Program Objective (services provided)**

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

**Performance Outcomes**

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

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

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

**Program Trends, Needs and Performance**

In the years prior to fiscal year 2006-2007, construction inspection activity was consistently at a high level; however, beginning with fiscal year 2006-2007, small declines in development were experienced with a sharp decline in fiscal year 2008-2009 as the full brunt of the housing slump hit Utah. These declines caused adjustments (reductions) to inspection staffing in November of 2008 that kept the City from filling a vacant position when a building inspector retired. The City has seen an increase in building permits beginning early 2013 and will finally fill the vacant position in the 2018 FY.

**Sustainability Efforts**

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

**Program Goal**

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

**Program Objective (services provided)**

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

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

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

<b>Workload Measures</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18*</b>
Residential Permits Issued				
# of New Residential Permits	43	39	27	45
Other Residential	127	182	177	120
Commercial Permits Issued				
New Commercial Permits	8	17	7	10
Other Commercial	45	53	46	45
Total Building Permits Issued	223	291	257	220
Total Inspections	1,929	2,449	2,211	2,400

\*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.

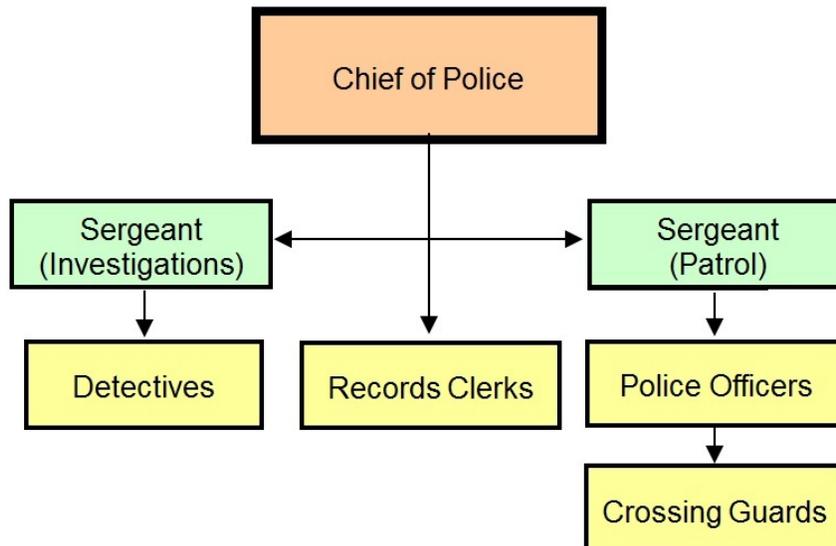
**Program Trends, Needs and Performance**

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 2017-2018 are optimistically suggesting that current growth will continue. Considering this, an estimate of 45 new home permits is anticipated for fiscal year 2017-2018.

**Sustainability Efforts**

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

**PUBLIC SAFETY**



**Personnel Table**

<b>Personnel</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Chief of Police	1	1	1	1
Sergeants	2	2	2	2
Detectives	1	1	1	1
Officers	11	11	11	11
Clerks	2	2	2	2
Crossing Guards	3	3	3	3
<b>Total</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>

**Vision**

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

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

## Lindon City Police Department Core Values

**P.R.I.D.E.****Professionalism**

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

**Respect**

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

**Integrity**

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

**Duty**

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

**Excellence**

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

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

## Description

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

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

### Traffic School

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

### Youth Court

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

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

“Night Out Against Crime”

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

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

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

“9/11 Drill Down for Safety”

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

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

POLICE AND ANIMAL CONTROL	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$1,899,855	\$1,836,286	\$1,908,150	\$1,966,450	3.06%
Operations	\$701,158	\$476,135	\$797,280	\$690,877	-13.35%
Capital	\$480,520	\$79,894	\$528,780	\$82,000	-84.49%
<b>Total Expenses</b>	<b>\$3,081,533</b>	<b>\$2,392,315</b>	<b>\$3,234,210</b>	<b>\$2,739,327</b>	<b>-15.30%</b>

### Program Goal

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

### Program Objectives (services provided)

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

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

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

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

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

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

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

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

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

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

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

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

Monitor and review all department projects.

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

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

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

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

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

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

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

<b>Workload Measures</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17*</b>	<b>2017-18*</b>
Total training hours given	3,192	3,355	3,200	3,200
Case numbers issued	4,602	5,346	5,000	5,000
Calls received	8,685	5,285	5,500	5,500
Total traffic citations issued	1,086	1,605	1,500	1,500
Alarm permits processed	13	15	15	15
Total traffic stops	2,345	7,001	6,000	6,000
DUI arrests	8	57	35	35
Total number of accidents	292	371	300	300
Youth Court Attendees	19	18	20	20

\*figures are estimates or goals

### Performance Outcomes

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

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

### Program Trends, Needs and Performance

The Police Department will continue to process and issue residential burglar alarm permits. Permit forms provide details as to the business/residence for customer service and officer safety purposes. The department remains committed to reducing the volume of false alarms, and staff continues to provide customers with personalized assistance and educational materials to reduce false alarm occurrences. The department will continue to review the effectiveness of the alarm ordinance in 2017-2018 to ensure police resources are maximized to their fullest extent.

**Program Goal**

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

**Program Objectives (services provided)**

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

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

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

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

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

**Performance Outcomes**

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

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

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

### **Program Goal**

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

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

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

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

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

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

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

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

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

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

### **Performance Outcomes**

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

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

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

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

### **Program Goal**

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

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

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

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

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

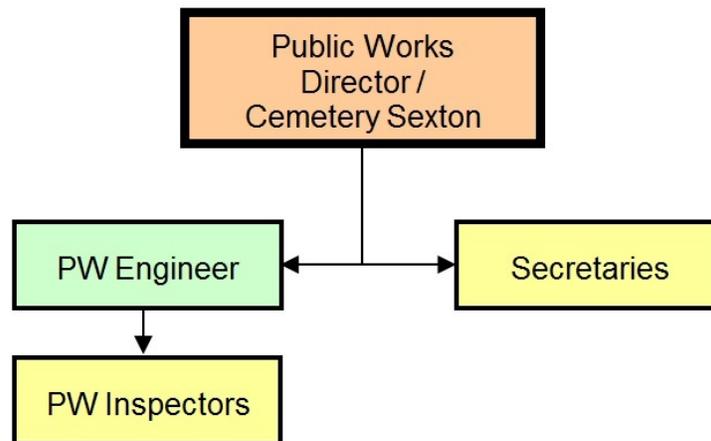
### Performance Outcomes

July 1, 2017 will begin the tenth year of Lindon City's police department. Before that time, the City contracted with Pleasant Grove City for law enforcement. Since the inception of the police department, the residents have slowed down and know that speeding will not be tolerated, especially in school zones. In addition, traffic citations have reduced in frequency. Lindon City police officers are more concerned with educating the residents – and will issue citations at their own discretion.

### Program Trends, Needs and Performance

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

### PUBLIC WORKS ADMINISTRATION



**Personnel Table**

<b>Personnel</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
PW Director & Sexton	1	1	1	1
PW Engineer	0	0	0	1
PW Inspector	1	1	2	2
Secretaries	2	2	2	2
<b>Total</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>6</b>

**Vision**

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

**Description**

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

The Public Works activities accounted 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.

<b>PUBLIC WORKS ADMINISTRATION</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>	<b>Percent Variance</b>
Personnel	\$350,006	\$347,201	\$345,450	\$554,030	60.38%
Operations	\$3,471	\$5,716	\$20,350	\$31,600	55.28%
Capital	\$0	\$0	\$0	\$25,000	0.00%
<b>Total Expenses</b>	<b>\$353,477</b>	<b>\$352,916</b>	<b>\$365,800</b>	<b>\$610,630</b>	<b>66.93%</b>

**Program Goal**

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

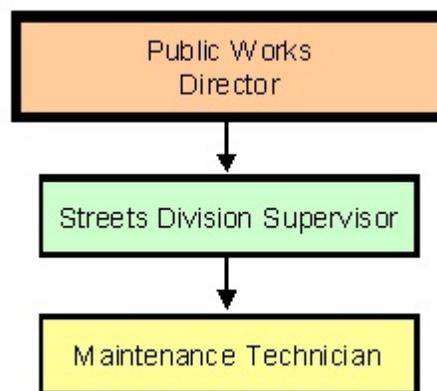
**Program Objective (services provided)**

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

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

**Performance Outcomes**

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

**STREETS DIVISION**

**Personnel Table**

Personnel	2014-15	2015-16	2016-17	2017-18
Streets Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Vision**

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

**Description**

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

STREETS & HIGHWAYS	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$194,043	\$193,549	\$200,480	\$209,280	4.39%
Operations	\$192,288	\$199,000	\$218,675	\$209,300	-4.29%
Capital	\$16,080	\$0	\$180,760	\$10,000	-94.47%
<b>Total Expenses</b>	<b>\$402,410</b>	<b>\$392,549</b>	<b>\$599,915</b>	<b>\$428,580</b>	<b>-28.56%</b>

**Program Goal**

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

**Program Objective**

The Streets Division enhances public safety through the preservation of the City's streets, sidewalks, sidewalk ramps, pedestrian pathways and bridges. Maintenance is

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

### Performance Outcomes

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

### Program Trends, Needs and Performance

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

### Program Goal

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

<u>Performance Measures</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17*</u>	<u>2017-18*</u>
# of street signs requiring annual maintenance	565	570	570	570
# of regulatory signs requiring annual maintenance	312	315	315	315

\*figures are estimates or goals

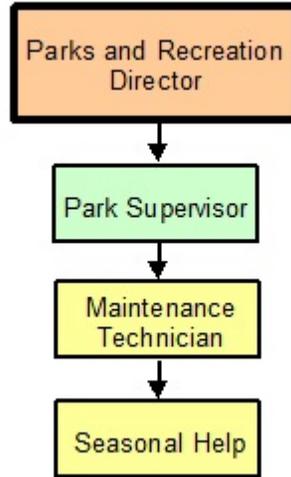
### Performance Outcomes

Maintain a accurate and visible inventory of street signs.

### Programs Trends, Needs and Performance

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

**PARKS DIVISION**



**Personnel Table**

<b>Personnel</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Parks and Rec. Director	1	1	1	1
Parks Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
Seasonal Help	2	2	2	2
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Vision**

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

**Description**

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

PARKS	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$211,637	\$220,611	\$215,645	\$226,085	4.84%
Operations	\$203,054	\$189,098	\$220,725	\$221,725	0.45%
Capital	\$0	\$0	\$22,375	\$39,665	77.27%
<b>Total Expenses</b>	<b>\$414,691</b>	<b>\$409,709</b>	<b>\$458,745</b>	<b>\$487,475</b>	<b>6.26%</b>

### Program Goal

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

### Program Objectives

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

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

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

<u>Performance Measures</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17*</u>	<u>2017-18*</u>
Miles of trails	6	6	6	6
Acreage of irrigated parks	55	58	58	58
Number of playgrounds	10	10	10	10
Number of pavilions	10	10	10	10
Number of baseball/soccer fields	9	9	9	9

\*figures are estimates or goals

### Performance Outcomes

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

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

**Program Trends, Needs and Performance**

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

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

**CEMETERY DIVISION****Vision**

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

**Description**

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

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

CEMETERY	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$0	\$0	\$0	\$0	0.00%
Operations	\$13,501	\$9,281	\$23,160	\$17,850	-22.93%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$13,501</b>	<b>\$9,281</b>	<b>\$23,160</b>	<b>\$17,850</b>	<b>-22.93%</b>

**Program Goal**

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

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

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

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

<u>Performance Measures</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18*</u>
Interments	39	45	36	35
Headstone repairs	1	0	3	2

\*figures are estimates or goals

**Performance Outcomes**

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

**Program Trends, Needs and Performance**

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

The following pages contain a detail of the General Fund budget.

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>GENERAL FUND REVENUES</b>				
<b>TAXES</b>				
Gen. Property Taxes - Current	1,707,974	1,697,734	1,711,327	1,762,282
Fees in Lieu of Prop. Tax	125,902	128,156	125,000	125,000
Prior Year Taxes	240,969	181,467	230,000	180,000
Penalties and Interest	3,953	4,273	4,800	4,800
General Sales & Use Tax	3,467,260	3,611,839	3,700,000	3,800,000
Mass Transit Tax	364	309	600	600
Room Tax	-	111	400	400
Telecommunications Tax	202,874	185,825	183,000	180,000
Cable Franchise Tax	32,972	34,699	30,000	30,000
Energy Franchise Tax	1,259,381	1,312,423	1,300,000	1,300,000
911 Telephone Tax	86,915	92,499	105,000	105,000
<b>TOTAL TAXES</b>	<b>7,128,564</b>	<b>7,249,335</b>	<b>7,390,127</b>	<b>7,488,082</b>
<b>LICENSES AND PERMITS</b>				
Business Licenses & Permits	67,710	71,776	73,500	71,500
Home Occupancy Application	525	725	725	-
Alarm Permits & False Alarms	325	375	275	275
Building Permits	301,662	386,901	315,000	372,000
1% State Fee - Bldg Permits	827	777	800	800
Building Bonds Forfeited	-	-	-	-
Plan Check Fee	121,546	177,023	120,000	120,000
Animal License	1,485	1,085	1,200	1,200
<b>TOTAL LICENSES AND PERMITS</b>	<b>494,081</b>	<b>638,662</b>	<b>511,500</b>	<b>565,775</b>
<b>GRANTS &amp; INTERGOVERNMENTAL</b>				
CDBG Grants	-	-	-	50,000
Federal Grants	-	-	-	-
State Liquor Fund Allotment	8,244	8,611	8,530	8,500
Police Misc. Grants	11,696	-	-	-
State Grants	-	-	-	-
MAG Grants	-	-	-	-
County Grants	-	-	-	-
<b>TOTAL GRANTS &amp; INTERGOVERNMENTAL</b>	<b>19,939</b>	<b>8,611</b>	<b>8,530</b>	<b>58,500</b>
<b>CHARGES FOR SERVICES</b>				
Zoning & Subdivision Fee	105,522	115,692	80,000	80,000
Engineering Review Fees	32,786	29,480	10,000	30,000
Planning Admin Fee	10,766	14,541	13,700	13,700
Materials Testing Fee	-	-	-	-
Street and Regulatory Signs	620	1,460	-	-
Construction Services Fee	-	88,340	61,000	61,000
Re-Inspection Fee	-	-	-	-
Park & Public Property Rental	11,230	9,935	16,000	16,000
Police Impact Fees	-	-	27,700	24,000
Fire Impact Fee	-	-	23,855	21,000
Weed Abatement	-	3,340	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>160,925</b>	<b>262,789</b>	<b>232,255</b>	<b>245,700</b>
<b>FINES &amp; FORFEITURES</b>				
Court Fines	335,696	347,861	450,000	450,000
Traffic School Fees	11,051	12,552	20,000	20,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>346,747</b>	<b>360,413</b>	<b>470,000</b>	<b>470,000</b>
<b>MISCELLANEOUS REVENUE</b>				
Interest Earnings	12,472	33,240	68,000	68,000
Police Misc. Fees	4,490	5,270	6,500	6,500

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
Police Training Courses	-	325	-	-
Lindon Youth Court	830	540	600	600
LD Car Show Contrib to Police	5,500	5,000	5,720	-
Payment Convenience Fee	1,832	2,062	2,600	2,600
Donations	-	-	-	-
Fixed Asset Disposal Gain/Loss	291,800	182,749	407,753	45,900
Misc. Park Revenue	3,120	2,145	1,060	1,200
Sundry Revenue	12,100	28,021	5,000	5,000
Lease Revenue	97,818	98,487	100,000	112,000
Maps and Publications	650	-	-	-
Funds from Financing Sources	480,520	79,894	521,780	82,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>911,132</b>	<b>437,731</b>	<b>1,119,013</b>	<b>323,800</b>
<b>CEMETERY</b>				
Sale of Burial Plots	39,155	63,745	40,000	40,000
Transfer Fees	80	-	-	-
Interment Fees	17,650	16,625	16,000	16,000
<b>TOTAL CEMETERY</b>	<b>56,885</b>	<b>80,370</b>	<b>56,000</b>	<b>56,000</b>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Admin Costs from RDA	147,700	141,183	26,740	26,740
Trfr from Parks CIP 47	-	-	17,070	-
Trfr from CIP 49 Pub Sfty Bldg	-	-	61,227	-
Admin Costs from Water	216,251	233,297	249,444	266,787
PW Admin Dept cost share-Water	90,236	87,911	76,269	152,658
Joint Capital Exp from Water	-	-	54,000	-
Admin Costs from Sewer	197,835	208,519	216,860	223,768
PW Admin Dept cost share-Sewer	90,236	87,911	76,269	152,658
Joint Capital Exp from Sewer	-	-	18,000	-
Admin Costs frm Solid Waste Fd	16,600	16,780	16,000	16,240
Admin Costs from Storm Drain	66,444	77,678	87,776	108,528
PW Admin Dept cost share-Storm	90,236	87,911	76,269	152,658
Admin Costs from Telecomm Fd	2,250	2,500	2,500	2,700
Use of Fund Balance	-	-	434,932	-
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>917,788</b>	<b>943,691</b>	<b>1,413,356</b>	<b>1,102,735</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>10,036,061</b>	<b>9,981,602</b>	<b>11,200,781</b>	<b>10,310,592</b>
<b>GENERAL FUND EXPENDITURES</b>				
<b>DEPT: LEGISLATIVE</b>				
<b>PERSONNEL</b>				
Salaries & Wages	49,583	51,057	52,000	52,400
Planning Commission Allowance	8,500	8,100	10,000	9,200
Benefits - FICA	4,444	4,526	4,750	4,800
Benefits - Workers Comp.	641	1,059	1,100	1,150
<b>TOTAL PERSONNEL</b>	<b>63,167</b>	<b>64,742</b>	<b>67,850</b>	<b>67,550</b>
<b>OPERATIONS</b>				
Travel & Training	4,710	4,026	6,000	6,000
Miscellaneous Expense	1,182	1,109	2,500	2,500
Mountainland Assoc of Govt	4,473	4,504	4,525	4,510
Utah Lake Commission	3,019	3,019	3,100	3,100
Utah League of Cities & Towns	8,040	8,609	9,260	9,705
Chamber of Commerce	1,350	499	10,000	10,000
<b>TOTAL OPERATIONS</b>	<b>22,774</b>	<b>21,766</b>	<b>35,385</b>	<b>35,815</b>
<b>TOTAL LEGISLATIVE</b>	<b>85,941</b>	<b>86,508</b>	<b>103,235</b>	<b>103,365</b>
<b>DEPT: JUDICIAL</b>				

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>PERSONNEL</b>				
Salaries & Wages	102,346	99,527	97,840	98,700
Salaries & Wages - Overtime	-	-	-	-
Benefits - FICA	7,989	7,700	7,480	7,550
Benefits - LTD	186	209	250	250
Benefits - Life	158	167	185	185
Benefits - Insurance Allowance	17,338	14,700	18,000	19,200
Benefits - Retirement	17,636	17,725	17,260	16,600
Benefits - Workers Comp.	112	117	125	130
<b>TOTAL PERSONNEL</b>	<b>145,765</b>	<b>140,144</b>	<b>141,140</b>	<b>142,615</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	174	216	350	350
Travel & Training	1,309	1,594	2,000	2,000
Office Supplies	2,833	4,995	4,500	4,500
Operating Supplies & Maint	561	249	500	500
Telephone	1,442	1,260	1,500	1,500
Gasoline & Oil	22	3	-	-
Professional & Tech Services	150,093	147,727	205,000	210,000
Insurance	1,535	2,118	2,200	2,200
Court Surcharges & Fees	109,307	122,787	156,000	160,000
Bailiff Services	5,551	5,887	6,500	6,500
Purchase of Equipment	-	-	1,000	2,000
<b>TOTAL OPERATIONS</b>	<b>272,828</b>	<b>286,836</b>	<b>379,550</b>	<b>389,550</b>
<b>TOTAL JUDICIAL</b>	<b>418,593</b>	<b>426,981</b>	<b>520,690</b>	<b>532,165</b>
<b>DEPT: ADMINISTRATION</b>				
<b>PERSONNEL</b>				
Salaries & Wages	404,467	428,213	438,500	460,900
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	2,760	2,965	-	4,000
Benefits - FICA	32,600	34,281	33,900	35,595
Benefits - LTD	2,008	2,232	2,300	2,300
Benefits - Life	930	947	1,000	1,000
Benefits - Insurance Allowance	98,916	77,981	77,500	81,850
Benefits - Retirement	85,393	86,842	89,400	93,750
Benefits - Workers Comp.	1,633	2,508	2,600	2,780
<b>TOTAL PERSONNEL</b>	<b>628,708</b>	<b>635,970</b>	<b>645,200</b>	<b>682,175</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	1,175	1,079	1,700	1,500
Public Notices	2,887	3,248	5,000	5,000
Travel & Training	5,003	5,337	5,800	5,800
Tuition Reimbursement Program	-	-	-	5,500
Office Supplies	7,078	6,333	8,000	8,000
Operating Supplies & Maint	2,533	4,202	2,500	2,500
Miscellaneous Expense	179	132	300	300
Telephone	4,973	4,279	4,500	4,500
Gasoline & Oil	553	787	750	750
Employee Recognition	3,174	2,510	2,500	2,500
Professional & Tech Services	104,606	99,112	120,000	120,000
Merchant Fees	37,694	43,683	50,000	50,000
Bad Debt Expense	-	24	-	-
Insurance & Surety Bond	4,339	4,539	5,000	5,000
Insurance - Treasury Bond	900	1,266	1,380	1,400
Other Services	1,715	72	-	-
Purchase of Equipment	2,960	1,768	1,500	2,000
<b>TOTAL OPERATIONS</b>	<b>179,770</b>	<b>178,369</b>	<b>208,930</b>	<b>214,750</b>
<b>CAPITAL OUTLAY</b>				
Purchase of Capital Asset	-	-	-	-

## APPROVED BUDGET GENERAL FUNDS

### GENERAL FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
TOTAL CAPITAL OUTLAY	-	-	-	-
<b>TOTAL ADMINISTRATION</b>	<b>808,479</b>	<b>814,339</b>	<b>854,130</b>	<b>896,925</b>
<b>DEPT: CITY ATTORNEY</b>				
Professional & Tech Services	76,269	68,702	96,000	96,000
Claims Settlement Contingencies	5,075	8,871	20,000	20,000
<b>TOTAL CITY ATTORNEY</b>	<b>81,344</b>	<b>77,574</b>	<b>116,000</b>	<b>116,000</b>
<b>DEPT: CITY ENGINEER</b>				
Professional & Tech Services	190,377	227,603	230,000	75,000
<b>TOTAL CITY ENGINEER</b>	<b>190,377</b>	<b>227,603</b>	<b>230,000</b>	<b>75,000</b>
<b>DEPT: ELECTIONS</b>				
Election Judges	-	2,520	-	500
Special Department Supplies	26	-	-	100
Other Services	-	780	-	15,000
<b>TOTAL ELECTIONS</b>	<b>26</b>	<b>3,300</b>	<b>-</b>	<b>15,600</b>
<b>DEPT: GOVERNMENT BUILDINGS</b>				
PERSONNEL				
Salaries & Wages	5,363	2,649	-	44,900
Benefits - FICA	363	250	-	3,450
Benefits - LTD	-	-	-	250
Benefits - Life	-	-	-	160
Benefits - Insurance Allowance	-	-	-	19,175
Benefits - Retirement	-	-	-	8,840

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
Benefits - Workers Comp.	52	178	-	850
TOTAL PERSONNEL	<u>5,777</u>	<u>3,078</u>	<u>-</u>	<u>77,625</u>
OPERATIONS				
Operating Supplies & Maint	4,783	3,897	10,000	15,000
Miscellaneous Expense	14,023	12,226	15,000	20,000
Utilities	30,972	33,362	45,000	45,000
Telephone	-	748	24,000	1,000
Professional & Tech Services	485	791	16,000	2,000
Insurance	9,176	6,959	8,000	9,000
Other Services	17,683	36,588	30,000	50,000
TOTAL OPERATIONS	<u>77,123</u>	<u>94,571</u>	<u>148,000</u>	<u>142,000</u>
CAPITAL OUTLAY				
Building Improvements	-	-	6,000	100,000
Purchase of Capital Asset	-	-	-	25,000
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>125,000</u>
<b>TOTAL GOVERNMENT BUILDINGS</b>	<b><u>82,900</u></b>	<b><u>97,649</u></b>	<b><u>154,000</u></b>	<b><u>344,625</u></b>
<b>DEPT: POLICE SERVICES</b>				
PERSONNEL				
Salaries & Wages	1,086,954	1,084,032	1,100,500	1,116,300
Salaries & Wages, X-ing Guard	18,554	18,214	19,150	20,000
Salaries & Wages - Overtime	45,475	52,325	55,000	55,000
Benefits - FICA	90,460	90,389	90,500	91,150
Benefits - LTD	5,625	5,826	6,100	6,100
Benefits - Life	2,708	2,721	2,800	2,800
Benefits - Insurance Allowance	273,421	232,652	245,000	272,500
Benefits - Retirement	357,829	334,243	369,100	382,000
Benefits - Workers Comp.	18,829	15,883	20,000	20,600
TOTAL PERSONNEL	<u>1,899,855</u>	<u>1,836,286</u>	<u>1,908,150</u>	<u>1,966,450</u>
OPERATIONS				
Membership Dues & Subscriptions	1,215	720	2,000	1,200
Uniform Expense	12,295	11,056	10,000	10,000
Travel & Training	12,384	9,121	10,000	11,000
Office Supplies	4,474	3,856	6,000	5,000
Operating Supplies & Maint	13,389	18,933	23,000	23,000
Telephone	16,929	13,663	17,000	17,000
Gasoline & Oil	42,394	31,812	36,000	36,000
Professional & Tech Services	38,228	42,963	45,000	50,000
Dispatch, Orem City	107,662	122,452	116,203	117,935
K9 Supplies and Services	-	-	5,000	5,000
Special Department Supplies	4,443	3,112	5,000	5,000
Insurance	8,855	6,001	11,000	11,000
Equipment Rental	-	(1)	-	-
Vehicle Lease	266,000	48,956	286,500	150,000
Other Services	-	-	-	-
Risk Management	756	408	1,000	1,000
Emergency Preparedness	4,028	7,465	7,220	1,500
Miscellaneous Exp.-Petty Cash	1,858	2,026	2,000	2,000
Youth Court Expenses	504	1,017	500	500
Nova/RAD Expense	1,492	1,366	1,800	1,800
Use of USAAV Funds	8,244	8,611	8,530	8,500
Public Outreach	-	-	-	2,500
Purchase of Equipment	17,920	5,876	49,000	85,000
Vehicle Lease Principal	112,791	110,754	127,585	119,000
Vehicle Lease Interest	974	8,114	1,492	1,492
TOTAL OPERATIONS	<u>676,836</u>	<u>458,280</u>	<u>771,830</u>	<u>665,427</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	480,520	-	7,000	-

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
Vehicles	-	79,894	521,780	82,000
TOTAL CAPITAL OUTLAY	480,520	79,894	528,780	82,000
<b>TOTAL POLICE SERVICES</b>	<b>3,057,211</b>	<b>2,374,459</b>	<b>3,208,760</b>	<b>2,713,877</b>
<b>DEPT: FIRE PROTECTION SERVICES</b>				
Operating Supplies & Maint	-	-	5,300	-
Telephone	-	-	300	600
Orem Fire/EMS	1,248,260	1,292,549	1,322,117	1,361,747
Dispatch	107,662	122,452	116,203	117,935
Other Services	360	326	-	-
Weed Abatement	-	-	-	-
<b>TOTAL FIRE PROTECTION SERVICES</b>	<b>1,356,282</b>	<b>1,415,328</b>	<b>1,443,920</b>	<b>1,480,282</b>
<b>DEPT: PROTECTIVE INSPECTIONS</b>				
<b>PERSONNEL</b>				
Salaries & Wages	152,358	155,874	161,150	204,900
Salaries & Wages - Overtime	-	-	-	-
Benefits - FICA	12,602	12,000	12,450	15,700
Benefits - LTD	785	833	1,100	1,100
Benefits - Life	316	333	480	480
Benefits - Insurance Allowance	32,109	28,491	35,000	54,100
Benefits - Retirement	32,742	32,188	35,750	41,900
Benefits - Workers Comp.	1,824	2,972	3,200	3,750
TOTAL PERSONNEL	232,736	232,692	249,130	321,930
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	723	341	1,200	1,200
Travel & Training	2,074	2,380	3,000	4,500
Office Supplies	2,103	1,610	3,650	4,000
Operating Supplies & Maint	980	2,427	3,000	5,000
Telephone	2,815	2,897	3,700	3,700
Gasoline & Oil	2,868	2,271	3,600	4,000
Professional & Tech Services	7,918	20,965	10,000	10,000
Insurance	1,974	2,723	3,000	3,000
Purchase of Equipment	-	350	2,300	2,000
TOTAL OPERATIONS	21,454	35,964	33,450	37,400
<b>CAPITAL OUTLAY</b>				
Purchase of Capital Asset	-	-	-	30,000
TOTAL CAPITAL OUTLAY	-	-	-	30,000
<b>TOTAL PROTECTIVE INSPECTIONS</b>	<b>254,190</b>	<b>268,656</b>	<b>282,580</b>	<b>389,330</b>
<b>DEPT: ANIMAL CONTROL SERVICES</b>				
Operating Supplies & Maint	1,246	631	1,000	1,000
Special Dept Supplies	-	-	250	250
North Ut County Animal Shelter	21,591	16,130	23,000	23,000
NUC Shelter-remit license fees	1,485	1,095	1,200	1,200
Purchase of Equipment	-	-	-	-
<b>TOTAL ANIMAL CONTROL SERVICES</b>	<b>24,322</b>	<b>17,856</b>	<b>25,450</b>	<b>25,450</b>
<b>DEPT: STREETS</b>				
<b>PERSONNEL</b>				
Salaries & Wages	118,315	121,381	123,200	128,400
Salaries & Wages - Overtime	210	-	-	-
Salaries - Temp Employees	3,689	3,349	4,000	4,000
Benefits - FICA	9,017	9,567	10,100	10,200
Benefits - LTD	627	711	680	680
Benefits - Life	316	333	350	350
Benefits - Insurance Allowance	34,682	28,908	32,800	35,000
Benefits - Retirement	26,248	25,848	26,150	27,250

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
Benefits - Workers Comp.	938	3,450	3,200	3,400
TOTAL PERSONNEL	<u>194,043</u>	<u>193,549</u>	<u>200,480</u>	<u>209,280</u>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	74	-	100	100
Uniform Expense	150	150	300	300
Travel & Training	1,683	1,659	2,100	2,100
Office Supplies	439	528	500	500
Operating Supplies & Maint	17,485	13,846	19,500	16,000
Miscellaneous Exp	514	167	200	200
Utilities	25,974	31,063	30,000	30,000
Telephone	1,271	1,439	3,500	2,000
Gasoline & Oil	6,249	6,510	10,000	10,000
Professional & Tech Services	65,199	31,456	30,000	27,000
Street-side Landscaping	33,957	44,145	46,000	46,000
Materials Testing	487	-	2,000	2,000
Traffic Study	1,973	-	2,000	2,000
Special Snow Removal	8,422	28,941	34,000	34,000
Sidewalk Maintenance	13,000	24,475	15,000	15,000
Special Dept Supplies	5,070	6,637	9,000	6,000
Insurance	4,283	2,723	5,000	5,000
UTA Tax Payment	364	309	600	600
Equipment Rental	2,289	339	2,500	2,500
Other Services	2,844	3,892	4,000	6,000
Purchase of Equipment	560	720	2,375	2,000
Lease Principal	-	-	-	-
TOTAL OPERATIONS	<u>192,288</u>	<u>199,000</u>	<u>218,675</u>	<u>209,300</u>
<b>CAPITAL OUTLAY</b>				
New Sidewalks	-	-	-	-
ADA Ramps	16,080	-	-	10,000
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	-	180,760	-
Traffic Calming Projects	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>16,080</u>	<u>-</u>	<u>180,760</u>	<u>10,000</u>
<b>TOTAL STREETS</b>	<u><b>402,410</b></u>	<u><b>392,549</b></u>	<u><b>599,915</b></u>	<u><b>428,580</b></u>
<b>DEPT: PUBLIC WORKS ADMINISTRATION</b>				
<b>PERSONNEL</b>				
Salaries & Wages	227,610	250,953	226,155	361,800
Salaries & Wages - Overtime	-	-	-	-
Benefits - FICA	18,557	19,394	17,515	27,690
Benefits - LTD	1,175	1,067	1,295	1,950
Benefits - Life	445	486	570	790
Benefits - Insurance Allowance	50,806	30,126	49,945	80,300
Benefits - Retirement	49,349	42,072	46,670	75,500
Benefits - Workers Comp.	2,064	3,102	3,300	6,000
TOTAL PERSONNEL	<u>350,006</u>	<u>347,201</u>	<u>345,450</u>	<u>554,030</u>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	-	-	500	500
Uniform Expense	150	148	450	600
Travel & Training	2,030	2,133	3,500	5,500
Office Supplies	86	27	1,000	1,000
Operating Supplies & Maint	17	51	500	500
Miscellaneous Expense	-	-	200	200
Telephone/Cell Phone	1,109	1,109	2,200	1,800
Gasoline & Oil	-	-	1,500	5,000
Professional & Tech Services	80	-	1,500	1,500
Purchase of Equipment	-	2,248	9,000	15,000
TOTAL OPERATIONS	<u>3,471</u>	<u>5,716</u>	<u>20,350</u>	<u>31,600</u>

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>CAPITAL OUTLAY</b>				
Purchase of Capital Asset	-	-	-	25,000
TOTAL CAPITAL OUTLAY	-	-	-	25,000
<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>	<b>353,477</b>	<b>352,916</b>	<b>365,800</b>	<b>610,630</b>
<b>DEPT: PARKS</b>				
<b>PERSONNEL</b>				
Salaries & Wages	121,502	128,750	129,200	136,300
Salaries & Wages - Overtime	1,614	2,666	2,150	2,150
Salaries - Temp Employees	13,435	17,304	15,000	15,000
Benefits - FICA	11,191	11,536	11,150	11,750
Benefits - LTD	629	686	725	725
Benefits - Life	364	389	370	370
Benefits - Insurance Allowance	34,017	28,812	26,900	28,150
Benefits - Retirement	27,269	27,715	27,350	28,790
Benefits - Workers Comp.	1,616	2,753	2,800	2,850
TOTAL PERSONNEL	211,637	220,611	215,645	226,085
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	615	440	650	650
Uniform Expense	250	125	375	375
Travel & Training	2,248	1,509	3,000	3,000
Office Supplies	-	98	200	200
Operating Supplies & Maint	25,250	22,246	30,000	30,000
Other Supplies	12,099	8,544	7,000	7,000
Trails Maintenance	1,963	240	13,000	8,000
Utilities	4,094	5,866	8,000	8,000
Telephone	866	1,151	1,200	1,200
Gasoline & Oil	5,037	4,064	5,000	5,000
Professional & Tech Services	3,233	1,892	3,500	8,500
Parks Maintenance Contract	137,627	132,761	134,000	135,000
Special Dept Supplies	2,987	-	-	-
Insurance	2,503	2,723	4,300	4,300
Equipment Rental	81	726	1,000	1,000
Other Services	514	32	1,500	1,500
Tree City USA Expenses	662	846	2,000	2,000
Tree Purchases & Services	1,914	3,901	5,000	5,000
Purchase of Equipment	1,113	1,932	1,000	1,000
TOTAL OPERATIONS	203,054	189,098	220,725	221,725
<b>CAPITAL OUTLAY</b>				
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	-	22,375	39,665
Trails Construction & Improvmt	-	-	-	-
Lindon Heritage Trail	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	22,375	39,665
<b>TOTAL PARKS</b>	<b>414,691</b>	<b>409,709</b>	<b>458,745</b>	<b>487,475</b>
<b>DEPT: LIBRARY SERVICES</b>				
Library Card Reimbursement	15,005	13,708	16,000	16,000
<b>TOTAL LIBRARY SERVICES</b>	<b>15,005</b>	<b>13,708</b>	<b>16,000</b>	<b>16,000</b>
<b>DEPT: CEMETERY</b>				
Operating Supplies & Maint	2,769	115	5,000	2,000
Professional & Tech Services	1,392	266	3,000	3,000
Grounds Maintenance Contract	6,378	7,348	7,350	7,350
Special Dept Supplies	776	989	4,310	2,000
Equipment Rental	2,187	564	3,500	3,500
Purchase of Equipment	-	-	-	-
<b>TOTAL CEMETERY</b>	<b>13,501</b>	<b>9,281</b>	<b>23,160</b>	<b>17,850</b>

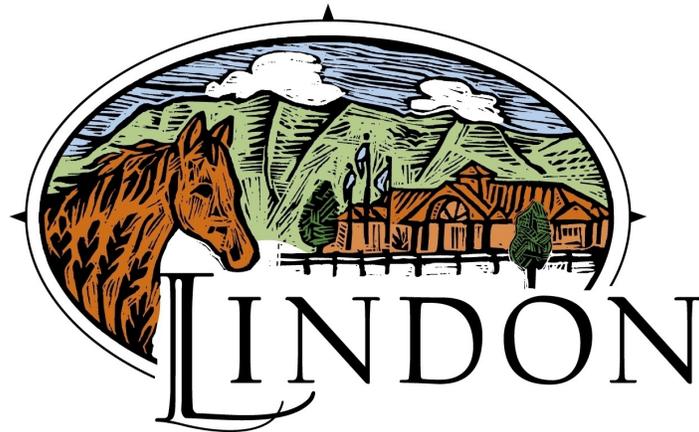
## APPROVED BUDGET GENERAL FUNDS

GENERAL FUND	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>DEPT: PLANNING &amp; ECONOMIC DEVELOPMENT</b>				
<b>PERSONNEL</b>				
Salaries & Wages	168,492	181,031	190,200	203,800
Salaries & Wages - Overtime	-	-	-	-
Salaries - Interns & Temp Emp	-	-	2,000	4,500
Benefits - FICA	13,897	13,947	14,650	15,950
Benefits - LTD	803	886	950	975
Benefits - Life	474	486	500	480
Benefits - Insurance Allowance	49,446	42,496	50,750	54,100
Benefits - Retirement	32,959	33,662	36,150	39,850
Benefits - Workers Comp.	1,374	2,246	2,300	2,900
TOTAL PERSONNEL	267,445	274,755	297,500	322,555
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	1,041	576	1,200	1,670
Travel & Training	1,295	1,607	2,500	2,700
Office Supplies	1,814	1,471	2,800	2,800
Operating Supplies & Maint	503	261	2,000	2,000
Telephone	2,994	2,423	2,900	2,900
Gasoline & Oil	455	458	800	800
Professional & Tech Services	232	264	1,000	5,000
Insurance	2,173	2,723	2,900	2,900
Master Plan	-	-	500	2,000
Miscellaneous Expense	122	32	400	400
Economic Development Expense	-	-	-	-
Purchase of Equipment	2,850	700	2,000	2,400
Historical Preservation Socy	64	-	500	500
Historical Fund Raiser	-	-	-	-
TOTAL OPERATIONS	13,543	10,516	19,500	26,070
<b>CAPITAL OUTLAY</b>				
Purchase of Capital Asset	-	-	-	20,000
TOTAL CAPITAL OUTLAY	-	-	-	20,000
<b>TOTAL PLANNING &amp; ECON. DEVELOPMENT</b>	<b>280,988</b>	<b>285,271</b>	<b>317,000</b>	<b>368,625</b>

**APPROVED BUDGET  
GENERAL FUNDS**

<b>GENERAL FUND</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Budget</b>
<b>DEPT: TRANSFERS AND CONTRIBUTIONS</b>				
<b>TRANSFERS</b>				
Transfer to Road Fund	-	500,000	750,000	200,000
Trfr to Debt Svc - UTOPIA	411,089	419,311	427,697	436,251
Trfr to Debt Svc-Pub Sfty Bldg	-	-	199,506	198,724
Trfr to Fire Station CIP Fd 49	-	1,170,748	-	-
Transfer to Storm Drain Fd 54	-	-	121,253	-
Trfr to Recreation-Aquatics Bd	662,941	-	219,940	589,050
Trfr to Recreation-Hogan Bond	177,376	-	-	-
Trfr to Recreation Fund	200,000	150,000	750,000	100,000
<b>TOTAL TRANSFERS</b>	<b>1,451,406</b>	<b>2,240,059</b>	<b>2,468,396</b>	<b>1,524,025</b>
<b>CONTRIBUTIONS</b>				
Education Grants	1,000	1,000	1,000	1,000
Contrib - Miss Pleasant Grove	2,000	2,000	2,000	2,000
Little Miss Lindon Sponsorship	4,934	4,062	6,000	6,000
Parade Float Sponsorship	9,250	933	4,000	4,000
UTOPIA Assessments	-	15,084	-	-
Appropriate to Fund Balance, General Fund	727,737	444,780	-	151,788
<b>TOTAL CONTRIBUTIONS</b>	<b>744,921</b>	<b>467,859</b>	<b>13,000</b>	<b>164,788</b>
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>2,196,327</b>	<b>2,707,918</b>	<b>2,481,396</b>	<b>1,688,813</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>10,036,061</b>	<b>9,981,602</b>	<b>11,200,781</b>	<b>10,310,592</b>

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## **Other Governmental Funds Section**

This section of the 2017-2018 Budget presents information on the Other Governmental Funds that Lindon City utilizes. Lindon City has two Special Revenue Funds, two Capital Projects Funds, and a Debt Service Fund.

Special Revenue Funds. ....	114
Lindon's Special Revenue Funds are the Redevelopment Agency (RDA) Fund and the PARC Tax Fund. The RDA 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. The PARC Tax Fund receives sales tax.	
Capital Project Fund. ....	117
Lindon City's Capital Project Funds are the Road Capital Improvement Projects (CIP) Fund and the Parks CIP Fund	
Debt Service Fund. ....	119
The Debt Service Fund is used for the accumulation of resources for the payment of current debt liabilities for the General, Road, and Redevelopment Agency Funds.	

**SPECIAL REVENUE FUND**

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

**Redevelopment Agency (RDA) Fund**

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

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

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

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

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

## APPROVED BUDGET OTHER GOVERNMENTAL FUNDS

### REDEVELOPMENT AGENCY FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>STATE STREET DISTRICT</b>				
<b>REVENUES</b>				
State St - Interest Earnings	6,665	9,650	7,000	5,000
State St - Tax Increment	147,454	131,959	163,500	137,000
State St - Prior Yr Tax Incr	66,344	54,309	43,000	54,000
State St - Sundry Revenue	-	-	-	-
State St - Use of Fund Balance	-	883,806	461,020	-
<b>TOTAL STATE ST REVENUES</b>	<b>220,463</b>	<b>1,079,724</b>	<b>674,520</b>	<b>196,000</b>
<b>EXPENDITURES</b>				
Miscellaneous Expense	3,745	107	4,100	4,100
Professional & Tech Services	2,500	1,785	1,670	1,670
Other Improvements	-	-	200,000	-
Admin Costs to General Fund	33,600	24,843	26,740	26,740
Trfr to CIP49-Public Safety Bg	-	462,242	-	-
Trfr to Rereation Fund	-	590,748	442,010	-
Appropriate to Fund Balance	180,618	-	-	163,490
<b>TOTAL STATE ST EXPENDITURES</b>	<b>220,463</b>	<b>1,079,724</b>	<b>674,520</b>	<b>196,000</b>

### WEST SIDE DISTRICT

<b>REVENUES</b>				
West Side - Interest Earnings	784	838	-	-
West Side - Use of Fnd Balance	12,476	16,150	92,071	-
<b>TOTAL WEST SIDE REVENUES</b>	<b>13,259</b>	<b>16,988</b>	<b>92,071</b>	<b>-</b>
<b>EXPENDITURES</b>				
Miscellaneous Expense	-	-	-	-
Professional & Tech Services	13,259	16,988	1,670	-
Other Improvements	-	-	90,401	-
Appropriate to Fund Balance	-	-	-	-
<b>TOTAL WEST SIDE EXPENDITURES</b>	<b>13,259</b>	<b>16,988</b>	<b>92,071</b>	<b>-</b>

### DISTRICT #3

<b>REVENUES</b>				
District 3 - Interest Earnings	3,660	4,521	5,000	500
District 3 - Tax Increment	831,588	850,637	-	-
District 3 - Prior Yr Tax Incr	7,716	2,277	-	-
District 3 - Sundry Revenue	-	-	-	-
District 3 - Use of Fund Bal	182,660	-	307,607	6,500
<b>TOTAL DISTRICT #3 REVENUES</b>	<b>1,025,624</b>	<b>857,435</b>	<b>312,607</b>	<b>7,000</b>
<b>EXPENDITURES</b>				
Miscellaneous Expense	-	107	107	-
Professional & Tech Services	10,128	52,703	25,000	7,000
Insurance	1,138	1,688	2,500	-
Tax Participation Agreements	269,841	175,743	-	-
Other Improvements	24,741	177,134	285,000	-
Trfr to Gen Fund - Admin Costs	114,100	116,340	-	-
Trfr to Debt Service	605,675	-	-	-
Appropriate to Fund Balance	-	333,720	-	-
<b>TOTAL DISTRICT #3 EXPENDITURES</b>	<b>1,025,624</b>	<b>857,435</b>	<b>312,607</b>	<b>7,000</b>

## APPROVED BUDGET

### OTHER GOVERNMENTAL FUNDS

<b>PARC TAX FUND</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Budget</b>
<b>REVENUES</b>				
PARC Tax	475,198	497,163	510,000	525,000
Interest Earnings	881	2,474	5,600	5,750
Use of Fund Balance	-	-	19,600	-
<b>TOTAL PARC TAX FUND REVENUES</b>	<b>476,079</b>	<b>499,636</b>	<b>535,200</b>	<b>530,750</b>
<b>PARC TAX FUND EXPENDITURES</b>				
<b>DEPT: AQUATICS CENTER</b>				
Operating Supplies & Maint	14,171	4,985	15,000	15,000
Pool Chemicals	23,022	28,096	40,000	40,000
Utilities - Electricity	32,801	35,491	42,000	42,000
Utilities - Gas	12,936	16,151	17,000	17,000
Utilities - Telephone	133	798	1,000	1,000
Utilities - Water/Sewer	3,432	3,380	4,000	4,000
Purchase of Equipment	17,359	6,163	45,000	45,000
Trfr to Recreation-Capital Exp	43,568	15,457	49,200	-
<b>TOTAL AQUATICS CENTER</b>	<b>147,420</b>	<b>114,521</b>	<b>218,300</b>	<b>164,000</b>
<b>DEPT: COMMUNITY CENTER</b>				
Operating Supplies & Maint	3,035	3,538	4,000	4,000
Utilities - Electricity	5,561	7,455	8,000	8,000
Utilities - Gas	4,336	4,664	6,000	6,000
Utilities - Telephone	981	1,232	1,200	1,200
Utilities - Water/Sewer	3,307	3,583	4,000	4,000
Professional & Tech Services	-	12,145	15,000	15,000
Purchase of Equipment	3,723	7,480	9,250	-
Trfr to Recreation-Capital Exp	-	-	-	-
<b>TOTAL COMMUNITY CENTER</b>	<b>20,943</b>	<b>40,096</b>	<b>47,450</b>	<b>38,200</b>
<b>DEPT: VETERANS HALL</b>				
Utilities - Electricity	382	285	600	600
Utilities - Gas	529	441	600	600
Utilities - Water/Sewer	492	610	650	650
<b>TOTAL VETERANS HALL</b>	<b>1,403</b>	<b>1,336</b>	<b>1,850</b>	<b>1,850</b>
<b>DEPT: PARKS AND TRAILS</b>				
Operating Supplies & Maint	37,822	28,590	25,000	25,000
Utilities - Electricity	3,992	5,063	7,500	7,500
Utilities - Water/Sewer	22,356	23,456	25,000	26,000
Other Services	-	1,623	-	-
Improvements Other than Bldgs	33,306	30,806	110,000	100,000
Trfr to Parks CIP	-	5,000	5,000	-
<b>TOTAL PARKS AND TRAILS</b>	<b>97,476</b>	<b>94,538</b>	<b>172,500</b>	<b>158,500</b>
<b>DEPT: GRANTS TO OTHER ENTITIES</b>				
Grants to Other Entities	3,650	6,430	15,000	15,000
<b>TOTAL GRANTS TO OTHER ENTITIES</b>	<b>3,650</b>	<b>6,430</b>	<b>15,000</b>	<b>15,000</b>
<b>DEPT: NON-DEPARTMENTAL</b>				
Trfr to Recreation	32,925	80,870	80,100	82,950
Appropriate to Fund Balance	172,261	161,844	-	70,250
<b>TOTAL NON-DEPARTMENTAL</b>	<b>205,186</b>	<b>242,714</b>	<b>80,100</b>	<b>153,200</b>
<b>TOTAL PARC TAX FUND EXPENDITURES</b>	<b>476,079</b>	<b>499,636</b>	<b>535,200</b>	<b>530,750</b>

**APPROVED BUDGET  
OTHER GOVERNMENTAL FUNDS**

**CAPITAL PROJECT FUNDS**

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

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

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

**Parks CIP Fund**

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

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

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

**CAPITAL IMPROVEMENT  
PROGRAM FUNDS**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>CIP 11 - CLASS C ROADS</b>				
<b>REVENUES</b>				
Road Fund Allotment	362,702	386,004	400,000	415,000
Road Impact Fees	98,218	82,551	60,975	55,000
Interest Earnings, Impact Fees	126	295	700	300
Interest Earnings PTIF Class C	2,126	1,246	2,300	2,300
Street Light Reimbursement	-	-	87,730	-
Transfer from General Fund	-	500,000	750,000	200,000
Use of Fund Balance	239,165	-	-	204,796
Use of Impact Fee Fund Balance	-	-	-	-
<b>TOTAL ROAD FUND REVENUES</b>	<b>702,338</b>	<b>970,096</b>	<b>1,301,705</b>	<b>877,396</b>

**EXPENDITURES**

<b>OPERATIONS</b>				
Operating Supplies & Maint	-	-	-	-
Street Lights Utilities	77,933	82,557	85,000	85,000
Professional & Tech Services	24,850	5,442	50,000	30,000
Street Lights	2,808	7,912	90,000	15,000
Street Striping	1,500	4,763	7,000	7,000
Crack Sealing	25,000	-	27,000	27,000
Trfr to Debt Serv - 700 N Bond	213,984	213,446	213,526	213,396
Appropriate to Fund Balance	-	544,848	29,179	-
Appropriate to Impact Fee bal.	98,344	82,846	-	-
<b>TOTAL OPERATIONS</b>	<b>444,419</b>	<b>941,813</b>	<b>501,705</b>	<b>377,396</b>
<b>CAPITAL OUTLAY</b>				
Class C Capital Improvements	257,919	28,283	800,000	500,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>257,919</b>	<b>28,283</b>	<b>800,000</b>	<b>500,000</b>
<b>TOTAL ROAD FUND EXPENDITURES</b>	<b>702,338</b>	<b>970,096</b>	<b>1,301,705</b>	<b>877,396</b>

**CIP 47 - PARKS PROJECTS**

<b>REVENUES</b>				
City Wide Impact Fees	292,500	262,500	159,000	159,000
City Wide Interest Earned	2,307	4,415	7,000	7,500
Funds from Financing Sources	-	-	-	-
Trfr from PARC Tax	-	5,000	5,000	-
Use of Fund Balance	-	-	179,070	-
<b>TOTAL PARKS CIP REVENUES</b>	<b>294,807</b>	<b>271,915</b>	<b>350,070</b>	<b>166,500</b>

**EXPENDITURES**

<b>OPERATIONS</b>				
Professional & Tech Services	-	-	-	-
Trfr to General Fund	-	-	17,070	-
Trfr to Debt Service	10,000	10,000	10,000	10,000
Appropriate to Fund Bal	190,542	157,494	-	156,500
<b>TOTAL OPERATIONS</b>	<b>200,542</b>	<b>167,494</b>	<b>27,070</b>	<b>166,500</b>
<b>CAPITAL OUTLAY</b>				
Pioneer Park	-	-	-	-
Pheasant Brook Park	-	500	-	-
Meadow Park Fieldstone	-	20,809	23,000	-
Hollow Park	-	-	175,000	-
City Center Park	-	-	-	-
Lindon View Trailhead Park	6,269	-	63,000	-
Fryer Park	87,997	83,112	62,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>94,265</b>	<b>104,421</b>	<b>323,000</b>	<b>-</b>
<b>TOTAL PARKS CIP EXPENDITURES</b>	<b>294,807</b>	<b>271,915</b>	<b>350,070</b>	<b>166,500</b>

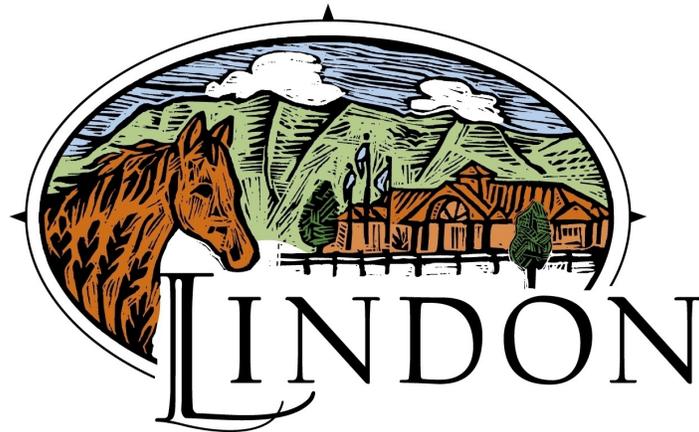
**APPROVED BUDGET**  
**OTHER GOVERNMENTAL FUNDS**

**DEBT SERVICE FUND**

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

<b>DEBT SERVICE FUND</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Budget</b>
Trfr from RDA District 3	605,675	-	-	-
Trfr from Road Fd - 700 N Bond	213,984	213,446	213,526	213,396
Trfr from Gen Fd - UTOPIA	411,089	419,311	427,697	436,251
Trfr From Gen Fd-Pub Sfty Bldg	-	-	199,506	198,724
Trff from Park CIP Fund	10,000	10,000	10,000	10,000
Use of Fund Balance	-	-	-	-
<b>TOTAL DEBT SERVICE REVENUES</b>	<b><u>1,240,748</u></b>	<b><u>642,757</u></b>	<b><u>850,729</u></b>	<b><u>858,371</u></b>
<b>EXPENDITURES</b>				
2016 Public Safety Bldg Princ	-	-	157,000	157,000
2016 Public Safety Bldg Int	-	-	40,906	40,124
2016 Public Safety Bldg AgtFee	-	-	1,600	1,600
RDA District 3 Principal	581,000	-	-	-
RDA District 3 Interest	22,775	-	-	-
RDA District 3 Payng Agent Fee	1,900	-	-	-
Parks Prop. Purchase Principal	10,000	10,000	10,000	10,000
UTOPIA Bond	411,089	419,311	427,697	436,251
700 N Road Bond Principal	141,813	146,593	152,170	157,747
700 N Road Bond Interest	70,657	65,339	59,842	54,136
700 N Road Bond Pay Agent Fees	1,514	1,514	1,514	1,514
Appropriate to Fund Balance	-	-	-	-
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b><u>1,240,748</u></b>	<b><u>642,757</u></b>	<b><u>850,729</u></b>	<b><u>858,371</u></b>

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## **Enterprise Funds Section**

This section of the 2017-2018 Budget presents information regarding the Water, Sewer, Solid Waste Collection, Storm Water Drainage, Recreation and Telecommunication Funds.

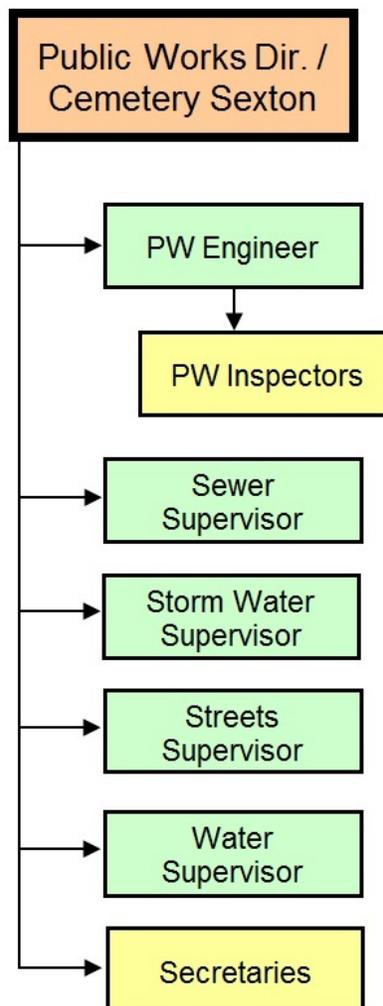
<b>Water Fund</b> .....	123
This information provides details on the Water Funds revenues and expenditures, as well as their expected goals and objectives they plan on accomplishing this year.	
<b>Sewer Fund</b> .....	130
This section is in charge of the sewage collection system within the City, and the installation, maintenance and upgrades of its sewer lines.	
<b>Solid Waste Collection Fund</b> .....	136
The Solid Waste Collection Fund is for the collection and payment of the fees associated with the garbage and recycling collection services.	
<b>Storm Water Drainage Fund</b> .....	137
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.	
<b>Recreation Fund</b> .....	143
The Recreation Fund accounts for the Aquatics Center, Community Center and recreation programs operated by Lindon City.	
<b>Telecommunication Fund</b> .....	149
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**

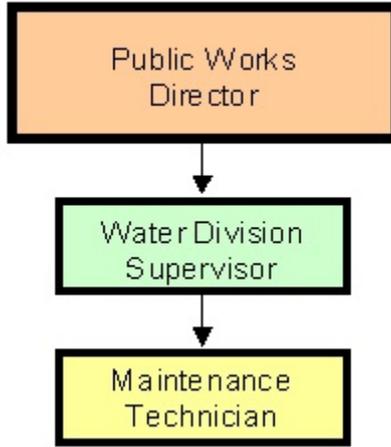
Enterprise Funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily 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 is 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 an access fee from customers and then remit the payment to UIA.

Below is an organizational chart showing the Public Works Department.



**WATER FUND**



**Personnel Table**

<b>Personnel</b>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Water Supervisor	1	1	1	1
Maintenance Technician	2	2	3	3
<b>Total</b>	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>

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

**Vision**

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

**Description**

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

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

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

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

WATER	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$241,630	\$258,409	\$282,825	\$332,980	17.73%
Operations	\$1,332,548	\$1,348,100	\$1,495,351	\$1,324,396	-11.43%
Capital	\$23,387	\$37,882	\$677,400	\$691,000	2.01%
Add to Fund Balance	\$769,993	\$804,504	\$53,944	\$38,953	
<b>Total Expenses</b>	<b>\$2,367,558</b>	<b>\$2,448,895</b>	<b>\$2,509,520</b>	<b>\$2,387,328</b>	<b>-4.87%</b>

### Budget Highlights

Operational expenditures in the water fund will remain relatively static overall. The fund has allotted \$39,000 for the purchase of a service truck, \$52,000 for well reconstruction, and \$600,000 for various system upgrades and replacements.

### Program Goal

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

### Program Objective (services provided)

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

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

<u>Workload Measures</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18*</u>
Average daily consumption (thousands of gallons)	1,034	1,004	1,108	1,000
Number of culinary water accounts	2,896	2,923	2,986	3,000

\*figures are estimates or goals

### Performance Outcomes

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

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

### Program Trends, Needs and Performance

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

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

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

The City Engineer's most recent utility rate study recommended implementing a 9% increase each year for five years beginning with the 2014-2015 fiscal year. There are two zones in the city that have increased rates in order to recover the cost to pump water uphill to those zones.

### Sustainability Efforts

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

### Program Goal

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

### Program Objective (services provided)

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

<u>Workload Measures</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17*</u>	<u>2017-18*</u>
Water meter replacements	12	11	30	30
Water leak repairs	14	13	20	20
Total fire hydrants	680	680	680	680

\*figures are estimates or goals

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

### Performance Outcomes

Leak detection in the Water Distribution System is an important measure of the system's integrity and reliability. Consequently, leak identification and repair is a priority

activity. The leak detection program identifies water leakages for repair, and reduces unaccounted water loss.

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

### **Services and Trends**

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

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

## APPROVED BUDGET ENTERPRISE FUNDS

### WATER FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>REVENUES</b>				
Interest Earnings	548	791	1,200	1,200
Culinary Water Impact Fees	75,367	97,019	75,000	75,000
Interest, PTIF Cul Impact Fees	1,441	2,126	3,500	3,500
Hydrant Meter & Water Usage	5,841	6,552	12,550	5,000
Metered Water User Fees	1,143,350	1,251,579	1,364,200	1,500,620
Secondary Water User Fees	386,491	391,663	398,000	405,000
Water Line Inspection Fee	1,325	1,400	1,200	1,200
Water Main Line Assessment	34,852	13,536	10,000	10,000
Meter Installation, Bldg Permt	19,945	26,035	16,800	16,800
Utility Application Fee	1,550	1,620	1,500	1,500
Utility Collection Fees	47,749	50,528	45,000	45,000
Secondary Water Share Rentals	1,796	-	-	-
Fee in Lieu of Water Stock	82,457	199,744	-	-
Contributions from development	291,473	351,592	-	-
Water shares received	270,743	54,546	-	-
Sundry Revenue	2,631	165	-	-
Use of Impact Fees	-	-	-	-
Use of Fund Balance	-	-	580,570	322,508
<b>TOTAL WATER FUND REVENUES</b>	<b>2,367,558</b>	<b>2,448,895</b>	<b>2,509,520</b>	<b>2,387,328</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	154,385	169,648	162,100	198,100
Salaries & Wages - Overtime	2,773	2,208	5,000	5,000
Salaries - Temp Employees	3,689	2,721	4,000	4,000
Benefits - FICA	12,303	13,238	15,500	15,850
Benefits - LTD	726	851	1,040	1,075
Benefits - Life	421	500	595	635
Benefits - Insurance Allowance	43,497	41,113	52,445	63,550
Benefits - Retirement	31,558	33,464	39,245	40,900
Benefit Expense	(27,794)	(32,924)	-	-
Actuarial Calc'd Pension Exp	18,285	24,420	-	-
Benefits - Workers Comp.	1,787	3,170	2,900	3,870
<b>TOTAL PERSONNEL</b>	<b>241,630</b>	<b>258,409</b>	<b>282,825</b>	<b>332,980</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	249	1,271	1,100	1,900
Uniform Expense	300	140	450	600
Travel & Training	2,463	1,296	3,500	4,400
Office Supplies	19,088	20,038	19,500	19,500
Operating Supplies & Maint	25,922	55,509	60,000	40,000
Miscellaneous Expense	-	-	-	-
Utilities	201,158	218,830	220,000	245,000
Telephone	6,550	6,559	8,000	6,500
Gasoline & Oil	8,251	4,558	10,000	10,000
Professional & Tech Services	117,832	89,550	185,000	105,000
Services - Impact Fees	53,089	42,545	10,000	25,000
Bad Debt Expense	-	-	-	-
Special Dept Supplies	38,047	56,175	52,000	80,000
Insurance	7,497	7,332	8,100	8,100
Equipment Rental	2,018	831	2,500	2,000
Other Services	3,745	2,235	7,000	7,000
CUP/Alpine Reach Watr Carriage	7,882	-	8,000	8,000
Claims Settlement/Expense	-	-	-	-
CUP/Bonneville OM&R	32,398	-	35,000	35,000
Purchase of Equipment	560	1,270	1,375	5,000
CUWCD Power Loss Charge	15,079	5,944	-	15,000
Water Stock Assessment	62,091	84,546	130,000	130,000

## APPROVED BUDGET ENTERPRISE FUNDS

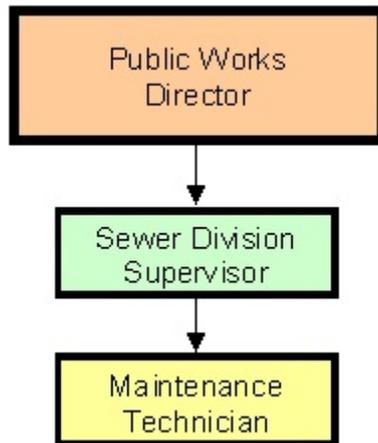
### WATER FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
Depreciation	318,973	331,766	-	-
CUP Water Principal	-	-	53,280	54,997
CUP Water Interest	91,727	90,094	89,124	87,407
700 N Water Bond Interest	4,821	4,454	4,109	3,717
700 N Water Bond Principal	-	-	10,448	10,831
400 N Cul. Water Bond Interest	3,321	1,829	1,579	-
400 N Cul Water Bond Principal	-	-	31,574	-
2010 Wtr Meter Lease Principal	-	-	-	-
2010 Wtr Meter Lease Interest	3,000	120	-	-
Amort of Cost of Issuance	-	-	-	-
Close Out to Balance Sheet	-	-	-	-
Admin Costs to General Fund	216,251	233,297	249,444	266,787
P.W. Admin Costs to Gen. Fund	90,236	87,911	76,269	152,658
Joint Capital Exp to Gen Fund	-	-	54,000	-
Joint Capital Exp to Sewer Fd	-	-	164,000	-
Appropriate to Impact Fee Bal	-	-	53,944	38,953
Appropriate to Fund Balance	769,993	804,504	-	-
<b>TOTAL OPERATIONS</b>	<b>2,102,541</b>	<b>2,152,604</b>	<b>1,549,295</b>	<b>1,363,348</b>
<b>CAPITAL OUTLAY</b>				
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	-	50,000	39,000
Well Reconstruction	-	-	131,500	52,000
Special Projects	23,387	37,882	495,900	600,000
Impact Fee Projects	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>23,387</b>	<b>37,882</b>	<b>677,400</b>	<b>691,000</b>
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>2,367,558</b>	<b>2,448,895</b>	<b>2,509,520</b>	<b>2,387,328</b>

**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 4% to build a repair and replacement reserve.

Sewer usage is not metered. There are two different methods for estimating sewer usage. For customers with secondary water, their sewer usage is estimated to be the same as their metered culinary water usage. For customers who do not have secondary water, and therefore must use their culinary water to water their lawn, their sewer usage is estimated based on the average winter water usage (November - March). The Sewer Fund is administered by the Sewer Division of the Public Works Department.



**Personnel Table**

Personnel	2014-15	2015-16	2016-17	2017-18
Sewer Supervisor	1	1	1	1
Maintenance Technician	1	1	2	2
<b>Total</b>	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>

There are not any personnel position changes in the 2017-2018 fiscal year.

**Vision**

Provide a wastewater collection system that functions reliably, that is routinely subject to preventative maintenance inspections and repairs and that satisfies all of the requirements of the Clean Water Act and City Municipal Code. Provide assistance and

recommendations to residents and property owners that experience problems in private wastewater collection and piping systems.

### Description

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

SEWER	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$159,176	\$169,629	\$210,425	\$244,200	16.05%
Operations	\$1,700,050	\$1,484,775	\$1,417,281	\$1,474,627	4.05%
Capital	\$0	\$0	\$545,265	\$1,495,000	174.18%
Add to Fund Balance	\$0	\$296,747	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,859,226</b>	<b>\$1,951,151</b>	<b>\$2,172,971</b>	<b>\$3,213,827</b>	<b>47.90%</b>

### Budget Highlights

Capital improvements will increase in the 2017-2018 fiscal year by 174% (\$949,735) from the previous year. Lindon City is planning on issuing bonds to reimburse a developer for the City's share of the installation of sewer lift station #7 on the west side of town.

### Program Goal

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

### Program Objective (services provided)

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

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

<u>Workload Measures</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17*</u>	<u>2016-17*</u>
Number of sewer accounts	2,835	2,871	2,930	2,980
Sewer line miles inspected	6	5	5	5

\*figures are estimates or goals

### Performance Outcomes

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

### Program Trends, Needs and Performance

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

### Program Goal

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

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

**SEWER INVENTORY SUMMARY**

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17*</u>	<u>2017-18*</u>
Miles of sewer lines	61.3	71.3	71.3	71.3
Number of manholes	1,450	1,487	1,490	1,490
Number of clean-outs	2,900	2,982	2,900	2,900

\*figures are estimates or goals

**Performance Measures**

<u>Program Objective/Measures</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Perform annual inspections and maintenance to ensure system reliability and to satisfy regulatory requirements.	Achieved	Achieved	Achieved	Goal
Routine line cleaning: clean & remove debris from the sanitary sewer system every 3 years.	Achieved	Achieved	Achieved	Goal
Non-routine line cleaning: lines that have recorded problems (roots, flat grade, under capacity) require more frequent cleaning	Achieved	Achieved	Achieved	Goal

**Performance Outcomes**

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

**Programs Trends, Needs and Performance**

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

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

## APPROVED BUDGET ENTERPRISE FUNDS

### SEWER FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>REVENUES</b>				
Sewer Charges	1,378,891	1,430,918	1,522,230	1,598,340
Interest Earnings	875	1,645	3,000	3,000
Sundry Revenue	-	-	-	-
Sewer Line Inspection Fee	1,325	1,375	1,200	1,200
Sewer Impact Fee	279,940	260,634	80,000	80,000
Interest PTIF Sewer Impact Fee	311	938	780	780
Sewer Assessment, 1900 West	11,315	18,513	-	-
Sewer Assessment, Other	8,353	10,787	8,000	8,000
Bond Proceeds	-	-	-	1,454,000
Contributions from development	178,217	226,341	-	-
Joint Capital Exp from Water	-	-	164,000	-
Use of Impact Fees	-	-	-	-
Use of Fund Balance	-	-	393,761	68,507
<b>TOTAL SEWER FUND REVENUES</b>	<b>1,859,226</b>	<b>1,951,151</b>	<b>2,172,971</b>	<b>3,213,827</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	107,596	119,888	137,500	158,100
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	3,689	2,721	4,000	4,000
Benefits - FICA	9,024	9,548	11,700	12,450
Benefits - LTD	571	622	790	850
Benefits - Life	316	333	445	500
Benefits - Insurance Allowance	20,403	16,781	23,945	33,100
Benefits - Retirement	23,293	23,460	29,645	32,150
Benefit Expense	(20,515)	(23,082)	-	-
Actuarial Calc'd Pension Exp	13,497	17,120	-	-
Benefits - Workers Comp.	1,302	2,237	2,400	3,050
<b>TOTAL PERSONNEL</b>	<b>159,176</b>	<b>169,629</b>	<b>210,425</b>	<b>244,200</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	799	902	800	1,000
Uniform Expense	150	150	300	450
Travel & Training	2,040	1,742	2,100	3,200
Office Supplies	539	590	1,000	800
Operating Supplies & Maint	20,053	26,624	40,000	25,000
Miscellaneous Expense	-	-	-	-
Utilities	21,742	15,671	15,000	25,000
Telephone	1,564	1,599	3,500	2,000
Gasoline & Oil	5,177	5,218	6,000	10,000
Professional & Tech Services	73,315	26,762	200,000	119,000
Services - Impact Fees	9,803	64,228	5,000	5,000
Bad Debt Expense	-	-	-	-
Special Dept Supplies	3,937	5,527	5,000	20,000
Insurance	4,912	3,748	5,500	5,500
Orem City Sewage Collection	408,342	474,470	485,000	495,000
Equipment Rental	-	178	2,500	2,000
Other Services	5,229	3,700	6,000	56,000
Sewer Backup Claims	3,980	4,245	3,000	3,000
Purchase of Equipment	6,037	1,270	6,875	7,000
Depreciation	465,030	473,666	-	-
Orem Swr Plant Expansn Princpl	49,296	15,199	125,977	125,977
Geneva Rd Proj. Bond Principal	-	-	133,000	136,000
Geneva Rd Proj Bond Interest	65,927	62,856	59,600	56,275
Close Out to Balance Sheet	-	-	-	-
Admin Costs to General Fund	197,835	208,519	216,860	223,768
P.W. Admin Costs to Gen. Fund	90,236	87,911	76,269	152,658
Joint Capital Exp to Gen Fund	-	-	18,000	-

**SEWER FUND**

	<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Amended Budget</u>	<u>2017-2018 Budget</u>
Appropriate to Impact Fee Bal	155,225	119,289	-	-
Appropriate to Fund Balance	108,883	177,458	-	-
TOTAL OPERATIONS	<u>1,700,050</u>	<u>1,781,522</u>	<u>1,417,281</u>	<u>1,474,627</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	449,765	25,000
Special Projects	-	-	95,500	1,470,000
Impact Fee Projects	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>545,265</u>	<u>1,495,000</u>
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b><u>1,859,226</u></b>	<b><u>1,951,151</u></b>	<b><u>2,172,971</u></b>	<b><u>3,213,827</u></b>

## SOLID WASTE COLLECTION FUND

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

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

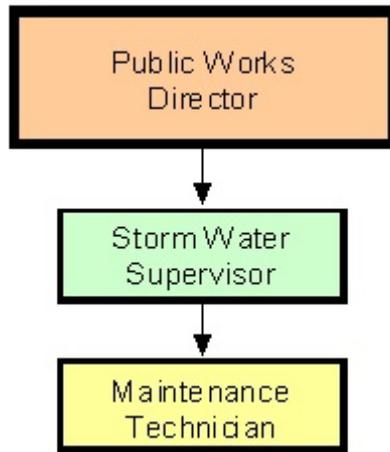
In 2009-2010, the City Council opted to start paying the North Point Solid Waste Service District (NPSWSD) directly. This means that the City receives two separate bills for solid waste collection services. The City receives one from Republic Services for their collections services, and one from NPSWSD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

## SOLID WASTE COLLECTION FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>REVENUES</b>				
Waste Collection Fees	377,724	384,665	360,000	365,400
Recycling Collection Fees	43,082	46,529	40,000	40,600
Use of Fund Balance	-	-	25,200	31,040
<b>TOTAL SOLID WASTE REVENUES</b>	<b>420,806</b>	<b>431,193</b>	<b>425,200</b>	<b>437,040</b>
<b>EXPENDITURES</b>				
Other Supplies & Services	-	-	-	-
Republic Collection Fees	213,737	210,732	219,000	223,600
Landfill	122,501	126,235	132,000	138,000
Republic Recycling Charges	38,441	38,623	42,500	43,000
North Pointe Punch Passes	8,528	7,816	8,000	8,000
City Wide Cleanup	2,925	3,602	5,000	5,500
Insurance	827	1,141	1,200	1,200
Other Services	1,304	1,238	1,500	1,500
Admin Costs to General Fund	16,600	16,780	16,000	16,240
Appropriate to Fund Balance	15,942	25,027	-	-
<b>TOTAL SOLID WASTE EXPENDITURES</b>	<b>420,806</b>	<b>431,193</b>	<b>425,200</b>	<b>437,040</b>

**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**

<b>Personnel</b>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Storm Water Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
<b>Total</b>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

There are not any personnel position changes in the 2017-2018 fiscal year.

**Vision**

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

**Description**

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

The City Engineer conducted a utility rate study to determine and recommend the utility rate for storm water. The City Engineer recommended increasing the rate 13% each year for five years beginning in the 2014-2015 fiscal year.

STORM WATER DRAINAGE	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$157,213	\$163,938	\$171,100	\$178,730	4.46%
Operations	\$640,292	\$618,549	\$397,412	\$470,304	18.34%
Capital	\$0	\$0	\$171,176	\$35,000	-79.55%
Add to Fund Balance	\$48,322	\$252,223	\$156,565	\$186,166	
<b>Total Expenses</b>	<b>\$845,827</b>	<b>\$1,034,710</b>	<b>\$896,253</b>	<b>\$870,200</b>	<b>-2.91%</b>

**Program Goal**

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

**Program Objective (services provided)**

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

<u>Performance Measures</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17*</u>	<u>2017-18*</u>
Number of storm water accounts	2,894	2,927	2,980	3,010
Storm water mainline miles	41.6	45	45	45

\*figures are estimates or goals

### Performance Outcomes

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

### Program Trends, Needs and Performance

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

### Sustainability Efforts

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

### Program Goal

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

<u>Performance Measurers</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17*</u>	<u>2017-18*</u>
Street sweeping hours	213	209	200	200
Street sweeping miles	182	185	180	180
Fall leaf bags picked up	4,223	4,223	4,200	4,200
Manhole cleaning	13	13	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 heavy metals and hydrocarbons, reducing the amounts that enter the Storm Drainage System. The City has a goal to sweep the curbs and gutters at least two times annually. The City will clean sumped catch basins at least once every four years to meet performance and regulatory obligations. Storm sewer line cleaning removes sediments, prevents blockages, and allows inspection of structures and lines through routine maintenance. New additions to the storm system are inspected before final acceptance to assure proper construction.

**Program Trends, Needs and Performance**

The Storm Water fund is still recovering from several years of expenditures exceeding revenues. The City Engineers have conducted a utility rate study and recommended that revenues increase 13% per year for five years. In addition, they are conducting an impact fee study to evaluate impact fees, which have remained at the same level since inception in 1997. In addition, expenditures have been reduced with capital projects being put on hold.

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

## APPROVED BUDGET ENTERPRISE FUNDS

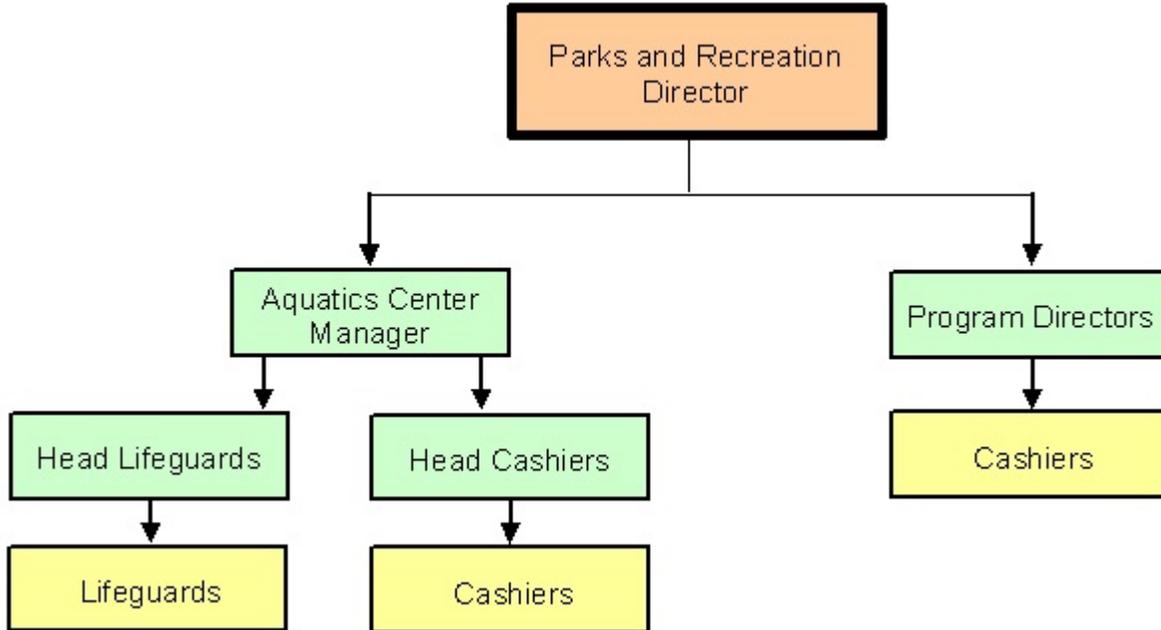
### STORM WATER DRAINAGE SYSTEM FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>REVENUES</b>				
Storm Water Utility	489,158	582,672	680,000	775,200
Storm Water Impact Fee	86,702	104,829	95,000	95,000
Sundry Revenue	(35)	135	-	-
Grant Proceeds	-	-	-	-
Interest Earned	-	-	-	-
Funds from Other Sources	-	-	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	-
Contributions from development	270,001	328,139	-	-
Trfr from General Fund	-	-	121,253	-
Trfr from RDA	-	18,935	-	-
Use of Fund Balance	-	-	-	-
<b>TOTAL STORM WATER REVENUES</b>	<b>845,827</b>	<b>1,034,710</b>	<b>896,253</b>	<b>870,200</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	102,128	109,337	106,900	111,800
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	5,469	4,767	6,000	6,000
Benefits - FICA	8,565	8,852	8,700	9,050
Benefits - LTD	528	576	600	600
Benefits - Life	316	333	350	350
Benefits - Insurance Allowance	23,411	21,213	24,100	25,180
Benefits - Retirement	22,261	22,286	22,600	23,570
Benefit Expense	(19,606)	(21,926)	-	-
Actuarial Calc'd Pension Exp	12,898	16,263	-	-
Benefits - Workers Comp.	1,243	2,236	1,850	2,180
<b>TOTAL PERSONNEL</b>	<b>157,213</b>	<b>163,938</b>	<b>171,100</b>	<b>178,730</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	2,252	1,478	2,500	2,500
Uniform Expense	223	123	300	300
Travel & Training	694	370	800	1,900
Office Supplies	687	636	1,000	1,000
Operating Supplies & Maint	14,925	17,634	20,000	20,000
Miscellaneous Expense	-	-	-	-
Utilities	1,269	1,680	2,000	2,000
Telephone	1,810	1,617	3,500	2,000
Gasoline & Oil	6,072	6,131	6,200	8,000
Professional & Tech Services	78,987	54,423	65,000	55,000
Services - Impact Fees	45,212	37,806	30,000	15,000
Claims Settlement/Expense	-	471	3,000	3,000
Bad Debt Expense	-	-	-	-
Special Dept Supplies	288	1,441	2,000	2,000
Insurance	4,447	2,933	4,600	4,600
Equipment Rental	-	178	2,500	2,000
Other Services	4,553	1,022	5,000	5,000
Storm Water Mgmt Program	800	800	1,000	1,000
Purchase of Equipment	1,640	1,270	1,625	1,500
Depreciation	299,503	307,391	-	-
700N Storm Water Bond Interest	13,096	12,101	11,162	10,097
700N Storm Wtr Bond Principal	-	-	28,383	29,423
Street Sweeper Principal	-	-	39,522	40,585
Street Sweeper Interest	7,155	3,455	3,276	2,213
Amort of Cost of Issuance	-	-	-	-
Close out to Balance Sheet	-	-	-	-
Admin Costs to General Fund	66,444	77,678	87,776	108,528
P.W. Admin Costs to Gen. Fund	90,236	87,911	76,269	152,658

**STORM WATER DRAINAGE  
SYSTEM FUND**

	<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Amended Budget</u>	<u>2017-2018 Budget</u>
Appropriate to Fund Balance	48,322	252,223	156,565	186,166
TOTAL OPERATIONS	<u>688,614</u>	<u>870,772</u>	<u>553,977</u>	<u>656,470</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
Special Projects	-	-	171,176	35,000
Impact Fee Projects	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>171,176</u>	<u>35,000</u>
<b>TOTAL STORM WATER EXPENDITURES</b>	<b><u>845,827</u></b>	<b><u>1,034,710</u></b>	<b><u>896,253</u></b>	<b><u>870,200</u></b>

RECREATION FUND



Personnel Table

Personnel	2014-15	2015-16	2016-17	2017-18
Parks & Rec. Director	1	1	1	1
Senior Ctr Program Dir.	1	1	1	1
Comm. Ctr Program Dir.	1	1	1	1
Recreation Program Dir.	1	1	1	1
Aquatics Center Manager	1	1	1	1
Lifeguards	82	82	82	82
Cashiers	6	6	6	6
<b>Total</b>	<u>93</u>	<u>93</u>	<u>93</u>	<u>93</u>

Vision

To provide recreational sports leagues that emphasize inclusion, sportsmanship, education and skill development at the lowest possible cost while still meeting a high level of organization and consistency. The Aquatics Center was built to provide swimming lessons and a fun atmosphere while learning valuable life skills in and out of the water. We will accomplish all these things by focusing on the quality, rather than the

quantity, of the programs offered by Lindon City. The Community Center started with programs for Seniors and has expanded to include programs for the whole community.

### Description

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

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

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

RECREATION FUND	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Percent Variance
Personnel	\$495,685	\$536,588	\$553,775	\$571,139	3.14%
Operations	\$1,061,085	\$943,260	\$990,380	\$979,550	-1.09%
Capital	\$0	\$0	\$162,605	\$0	0.00%
Add to Fund Balance	\$70,700	\$0	\$449,170	\$0	
<b>Total Expenses</b>	<b>\$1,627,469</b>	<b>\$1,479,847</b>	<b>\$2,155,930</b>	<b>\$1,550,689</b>	<b>-28.07%</b>

### Program Goal

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

### Program Objective (services provided)

- ▶ Evaluate and train employees on recreation programs that are offered to Lindon youth.
- ▶ Create new programs to provide multiple recreational opportunities for Lindon Seniors and youth.
- ▶ Allow for a safe and family oriented environment in all recreational areas within Lindon City.

- ▶ Meet the needs of the youth, adults, and families by offering a variety of recreational programs that encourage fitness and promote healthy lifestyles.
- ▶ Develop and implement educational programs in regard to health, fitness, and recreation that promote education and self awareness of the benefits of health and fitness activities.

<u>Performance Measures</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17*</u>	<u>2017-18*</u>
Number of aquatics programs	6	6	6	6
Participants in aquatics programs	7,370	4,991	7,300	7,300
Number of Community Ctr programs	14	15	15	15
Participants in Comm. Ctr programs	465	534	500	500
Number of Senior Ctr programs	13	14	23	23
Participants in Senior Ctr programs	345	110	500	500
Number of sports programs	5	7	7	7
Participants in sports programs	1,425	1,643	1,600	1,600

\*figures are estimates or goals

### Performance Outcomes

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

### Program Trends, Needs and Performance

The City is very excited about the Community Center. The staff will continue to consider the residents' preferences and the City's physical and financial capabilities when evaluating and implementing new community programs.

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

## APPROVED BUDGET ENTERPRISE FUNDS

### RECREATION FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>REVENUES</b>				
Interest Earnings	100	13	100	100
Daily Admission	177,195	168,558	170,000	170,000
Resident Season Pass	20,931	22,675	7,500	7,500
Non-Resident Season Pass	13,575	12,022	-	-
Flow Rider Daily Admission	19,422	23,030	32,000	32,000
Pool Punch Pass	10,508	7,537	50,000	50,000
Water Aerobics	826	633	700	700
Concessions	55,562	57,502	60,000	65,000
Merchandise	906	1,074	1,550	1,550
Swim Classes	42,588	45,120	45,150	45,500
Swim Team	16,715	18,255	20,100	20,100
Flow Rider Lessons	3,610	4,440	4,000	4,000
Junior Life Guard	-	-	-	-
Flow Rider Rentals	615	1,025	-	-
Private Pool Rentals	44,931	51,841	57,500	60,000
Party Room Rentals	1,340	2,360	1,500	1,500
FlowTour Event	1,715	2,960	2,960	2,960
Recreation Center Classes	12,954	16,290	18,650	16,500
Recreation Sports Fees	46,715	62,242	67,600	67,600
Lindon Days Revenue	19,295	23,234	33,420	20,000
Till Adjustments	87	(335)	-	-
Community Center Donations	7,238	2,284	500	500
MAG Senior Lunch Donations	-	-	8,000	8,000
Community Center Rental	7,863	13,930	28,000	28,000
Grant Proceeds	5,835	24,357	5,450	5,450
Sundry Revenue	134	263	-	-
Transfer from PARC Tax Fund	76,493	96,327	129,300	82,950
Transfer from RDA	-	590,748	442,010	-
Trfr from GF-Aquatic Ctr Bond	662,941	-	219,940	589,050
Trfr from GF-Hogan Bond	177,376	-	-	-
Transfer from General Fund	200,000	150,000	750,000	100,000
Use of Fund Balance	-	81,467	-	171,729
<b>TOTAL RECREATION FUND REVENUES</b>	<b>1,627,469</b>	<b>1,479,847</b>	<b>2,155,930</b>	<b>1,550,689</b>
<b>DEPT: AQUATICS FACILITY</b>				
<b>PERSONNEL</b>				
Salaries & Wages	23,735	27,822	27,200	28,750
Salaries & Wages - Overtime	-	-	-	-
Salaries - Seasonal Help	263,971	307,851	310,000	310,000
Benefits - FICA	21,676	25,101	25,800	26,000
Benefits - LTD	128	140	150	150
Benefits - Life	53	56	75	60
Benefits - Insurance Allowance	5,803	5,055	6,050	6,395
Benefits - Retirement	5,350	5,440	5,700	6,100
Benefit Expense	-	-	-	-
Actuarial Calc'd Pension Exp	-	-	-	-
Benefits - Workers Comp.	3,026	5,191	5,000	6,370
<b>TOTAL PERSONNEL</b>	<b>323,741</b>	<b>376,656</b>	<b>379,975</b>	<b>383,825</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	1,725	3,573	3,400	3,400
Uniform Expense	5,899	5,142	5,500	5,500
Travel & Training	1,376	2,415	1,500	2,000
Licenses & Fees	1,915	2,381	3,500	3,500
Office Supplies	2,074	2,260	2,000	2,000
Operating Supplies & Maint	38,934	30,500	35,000	35,000
Pool Chemicals	11,231	-	-	-
Parts and Supplies	-	4	1,000	1,000

## APPROVED BUDGET ENTERPRISE FUNDS

### RECREATION FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
Miscellaneous Expense	594	5,951	6,000	6,000
Concessions Expenses	31,252	27,525	35,000	35,000
Utilities	45,359	51,642	52,000	52,000
Telephone	382	1,258	2,800	1,300
Gasoline & Oil	323	118	200	200
Professional & Tech Svcs	7,627	9,583	10,000	10,000
Insurance	4,760	1,141	6,000	6,000
Other Services	-	-	-	-
Purchase of Equipment	10,795	-	5,000	-
<b>TOTAL OPERATIONS</b>	<b>164,245</b>	<b>143,492</b>	<b>168,900</b>	<b>162,900</b>
<b>CAPITAL OUTLAY</b>				
Building Improvements	-	-	-	-
Improvements	(0)	-	145,000	-
Purchase of Capital Asset	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>(0)</b>	<b>-</b>	<b>145,000</b>	<b>-</b>
<b>TOTAL AQUATICS FACILITY</b>	<b>487,986</b>	<b>520,148</b>	<b>693,875</b>	<b>546,725</b>

### DEPT: COMMUNITY CENTER

<b>PERSONNEL</b>				
Salaries & Wages	128,899	120,623	128,900	130,500
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	2,529	4,000	14,000
Benefits - FICA	10,812	10,356	10,750	11,288
Benefits - LTD	327	361	400	400
Benefits - Life	194	204	225	225
Benefits - Insurance Allowance	23,214	15,596	13,400	14,070
Benefits - Retirement	12,824	13,222	14,125	14,831
Benefit Expense	(16,007)	(18,362)	-	-
Actuarial Calc'd Pension Exp	10,531	13,618	-	-
Benefits - Workers Comp.	1,149	1,786	2,000	2,000
<b>TOTAL PERSONNEL</b>	<b>171,943</b>	<b>159,932</b>	<b>173,800</b>	<b>187,314</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	680	474	700	700
Uniform Expense	-	479	-	200
Recreation Uniforms	8,821	15,375	13,000	13,000
Travel & Training	591	2,225	2,300	5,000
Licenses & Fees	-	255	300	300
Office Supplies	3,094	3,063	3,000	3,000
Operating Supplies & Maint	11,442	14,098	10,000	9,000
Parts and Supplies	-	-	1,500	1,500
Miscellaneous Expense	246	95	500	500
Concessions Expenses	-	611	600	600
Utilities	10,898	9,522	12,500	12,500
Telephone	1,404	2,056	7,500	2,500
Gasoline & Oil	473	499	1,500	1,500
Professional & Tech Svcs	5,518	7,311	6,500	6,500
Recreation Program Expenses	13,952	25,728	32,000	32,000
Comm. Ctr. Program Expenses	5,696	5,835	8,500	9,500
Senior Ctr. Program Expenses	2,396	1,286	3,500	5,000
Lindon Days	44,423	44,404	59,130	50,300
Other Community Events	4,849	3,498	5,500	5,500
Healthy Lindon	319	80	1,000	1,000
Comm. Ctr Advisory Board	-	-	-	-
Insurance	1,975	-	4,500	4,500
Other Services	8,204	24,190	5,000	5,000
Purchase of Equipment	-	-	5,500	8,000
<b>TOTAL OPERATIONS</b>	<b>124,981</b>	<b>161,085</b>	<b>184,530</b>	<b>177,600</b>

## APPROVED BUDGET ENTERPRISE FUNDS

### RECREATION FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>CAPITAL OUTLAY</b>				
Building Improvements	-	-	-	-
Purchase of Capital Asset	-	-	17,605	-
TOTAL CAPITAL OUTLAY	-	-	17,605	-
<b>TOTAL COMMUNITY CENTER</b>	<b>296,924</b>	<b>321,017</b>	<b>375,935</b>	<b>364,914</b>
<b>NON-DEPARTMENTAL OPERATIONS</b>				
Depreciation Expense	276,368	284,051	-	-
2008 Aquatics Center Principal	-	-	2,515	310,000
2008 Aquatics Center Interest	322,659	73,650	363,585	19,000
Aquatic Ctr Paying Agent Fees	1,900	1,900	1,900	1,900
2009 Hogan Bond Principal	-	-	-	-
2009 Hogan Bond Interest	281	-	-	-
Hogan Bond Paying Agent Fees	-	-	-	-
2015 Refunding Principal	-	-	-	40,000
2015 Refunding Interest	30,392	266,437	267,050	266,250
2015 Refunding Agent Fees	-	1,600	1,900	1,900
2015 Refundng Cost of Issuance	132,201	-	-	-
Bond Amortization	-	-	-	-
COI Amortization	(2,561)	(2,510)	-	-
Premium Amortizatn Series 2015	(20,307)	(75,755)	-	-
Loss Amortization Series 2015	30,927	89,311	-	-
Close Out to Balance Sheet	-	-	-	-
Appropriate to Fund Balance	70,700	-	449,170	-
TOTAL OPERATIONS	842,560	638,683	1,086,120	639,050
<b>TOTAL NON-DEPARTMENTAL</b>	<b>842,560</b>	<b>638,683</b>	<b>1,086,120</b>	<b>639,050</b>
<b>TOTAL RECREATION FUND EXPENDITURES</b>	<b>1,627,469</b>	<b>1,479,847</b>	<b>2,155,930</b>	<b>1,550,689</b>

**TELECOMMUNICATIONS FUND**

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

**TELECOMMUNICATIONS FUND**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended Budget	2017-2018 Budget
<b>REVENUES</b>				
Customer Connection Fee	49,052	53,817	52,500	54,000
Contributions from development	38,230	43,776	-	-
Sundry Revenue	-	-	-	-
Use of Fund Balance	-	-	515	-
<b>TOTAL TELECOMMUNICATIONS REVENUES</b>	<b>87,282</b>	<b>97,593</b>	<b>53,015</b>	<b>54,000</b>
<b>EXPENDITURES</b>				
UTOPIA Customer Services	43,066	51,423	50,515	51,300
Depreciation	-	1,529	-	-
Admin Costs to General Fund	2,250	2,500	2,500	2,700
Appropriate to Fund Balance	41,967	42,141	-	-
<b>TOTAL TELECOMMUNICATIONS EXPENDITURES</b>	<b>87,282</b>	<b>97,593</b>	<b>53,015</b>	<b>54,000</b>

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## **Financial Policies Section**

This section of the 2017-2018 Budget presents the Financial Policies to which the City adheres. This section discusses the goals that every city government should strive for, the benefits from written policies, and the financial policies adopted by Lindon City.

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## INTRODUCTION

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

### Basic Purpose of City Government

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

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

### How Should We Govern?

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

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

## BASIC GOALS OF CITY GOVERNMENT

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

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

### **MAJOR BENEFITS FROM ESTABLISHING WRITTEN FINANCIAL POLICIES**

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

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

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

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

Other major benefits from establishing written financial policies include:

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

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

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

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

## **BASIS OF ACCOUNTING**

### General Policies

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

### Specific Policies

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

## REVENUE AND TAXATION

### General Policies

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

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

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

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

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

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

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

#### Specific Policies

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

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

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

## BUDGETING AND OPERATIONS

### General Policies

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

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

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

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

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

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

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

#### Specific Policies

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

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

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

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

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

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

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

## CAPITAL PLANNING

### General Policies

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

### Specific Policies

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

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

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

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

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

## LONG-TERM CITY DEBT AND PUBLIC BORROWING

### General Policies

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

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

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

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

### Specific Policies

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

## **CASH MANAGEMENT AND INVESTMENT POLICIES**

### General Policies

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

Specific Policies

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

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

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

**ACCOUNTING AND FINANCIAL REPORTING POLICIES**General Policies

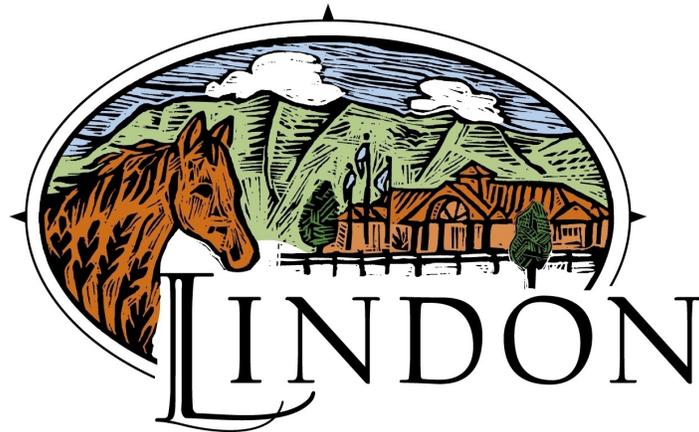
1. The policy of the City shall be to maintain accounting records and to prepare financial statements therefore in conformity with generally accepted accounting principles (GAAP), as promulgated from time to time by authoritative bodies in the United States.
2. No changes in the basic accounting system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

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

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

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

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## **Compensation Programs Section**

This section of the 2017-2018 Budget presents information regarding Elected and Appointed Officials Compensation Programs and Employee Compensation Programs.

Elected and Appointed Officials Compensation Program.....	170
This section discusses Workers Compensation, indemnification, monthly salary, cost of living allowance, expense reimbursement and digital device allowance.	
Employee Compensation Program.....	173
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	\$1,056.07
Council Liaison to Planning Commission	\$721.23
Council Member	\$621.23
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.

## EXPENSES

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

### Mileage Reimbursement

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

### Meal Allowance

Meal allowances will be paid at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$10.00	\$10.00
Lunch	14.00	14.00
Dinner	17.00	22.00
Whole Day	41.00	46.00

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

## DIGITAL DEVICE ALLOWANCE

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

## AQUATICS CENTER PASSES / FITNESS ROOM ACCESS

Members of the City Council, Planning Commission, and Board of Adjustment may receive Aquatics Center passes and/or discounted Aquatics Center fees as described in Resolution No. 2015-3-R. City Council members and their current spouse or partner are also able to use the police & fire department weight room equipment at the Community Center without charge.

**FACILITY RENTALS**

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

**UNIFORM ALLOWANCE**

With the approval of the City Council, the City may provided elected and appointed officials with shirts or other uniforms for use at City meetings, events and programs.

## EMPLOYEE COMPENSATION PROGRAM

This document and the Lindon City Policies and Procedures Manual contain the total compensation program, salaries and benefits for Management (exempt) and Classified (non-exempt) employees and supersedes all previous policies and procedures affecting compensation except for special programs adopted by the City Council.

### OVERTIME

From time to time Department Heads or other management may require employees to work overtime. Overtime work shall occur only in emergency situations. The practice of overtime work shall be kept to 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) guidelines) other than public safety personnel, any time worked over forty (40) hours in one work 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 (comp time) or monetary compensation as specified in this manual. The decision whether to allow compensatory time or overtime pay will be at the discretion of the Personnel Director, after consultation with the Department Head. 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 240 hours, unless otherwise mandated by FLSA guidelines. An employee who has accrued the maximum number of compensatory hours shall be paid monetary overtime compensation for any additional overtime hours of work. The City may prohibit an employee who has accumulated the maximum amount of comp time from working additional overtime hours. The City may require an employee to use accumulated compensatory time before vacation, sick, or personal holiday can be used. Payment for unused compensatory time shall be made in the event of separation from service for any reason.

Many positions are required to work on weekends and holidays (i.e., police, life guards, parks & recreation staff, etc.). Except for employees who are 'called-out' to return to work in emergency situations, employees scheduled or required to work on weekends will not be paid overtime unless they have exceeded forty (40) hours of work during the regularly defined work week. Employees who receive paid holiday benefits and are required to work on a paid City holiday shall receive compensatory time for hours worked on the holiday.

**ON-CALL**

The Public Works Director, or designee, will provide 24 hour on-call coverage to receive and respond to all calls after hours. The Parks & Recreation Director may also assign one parks employee to be on call during the secondary water service operation and during heavy rental periods between April 1st and October 31st.

One qualified and trained public works and/or parks employee will be assigned to be on call for a seven day period. The Department Head will determine if the employee is qualified. The (on-call) coverage will commence at 3:30 pm on Friday and will continue until 3:30 pm the following Friday, or as otherwise relieved of on-call duty. During this time, the on-call employee shall not consume alcohol, or use any drug that may impair the judgment or ability of the employee to perform assigned duties (See Section 7 of the Policies and Procedures Manual, Drug Free Workplace).

The assigned on-call employee will be provided with a vehicle, beeper, and/or 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 carries the beeper and/or phone when using the vehicle. While on-call, the employee must be able to respond to a page or phone call within 15 minutes, and be able to report to work within 30 minutes (including traffic congestion). Employees assigned to be on-call will receive weekly on-call pay. On-call pay will be adjusted to include the same annual cost of living adjustment given to other employee pay scales within the City. With approval from the Department Head, on-call employees may elect to receive the equivalent compensatory time in lieu of monetary on-call pay.

In order to reduce response time of snow removal during winter storm events, if snow is forecasted within a 24-hour period, snow plows may be taken home at night if the employee residence is within one-mile radius of the City limits. The plow is to be parked at a safe location on the employees' property and may not be used for any personal use except returning to work. The employee shall not use the plow for snow removal on personal property or other non-public property. The action of taking a snow plow home after work hours does not constitute being 'on-call' in regards to receiving on-call pay, unless an individual has been specifically assigned as the 'on-call' employee. Employees will not be compensated for commute times to-and-from their place of residence.

**CALL-OUT**

Non-exempt employees who are required to work outside the scope of normal office hours to assist with unscheduled, emergency situations shall receive compensatory time at the time-and-a-half rate for each hour worked. The employee shall be compensated for a minimum of one hour of work for each 'call-out'. All call-out hours will be paid on a time and one-half basis regardless of the number of hours worked during

## APPROVED BUDGET COMPENSATION PROGRAMS

the regular work week. Hours worked by an employee coming in early or staying late to finish a project or other non-emergency work activity are not eligible as call-out or overtime hours worked unless the employee has exceeded 40 hours during the work week.

With direction from the Department Head, employees who are on-call may call other employees for assistance. Other employees who are 'called-out' will be compensated per the call-out requirements in this section, but shall not receive 'on-call' pay. If other employees are not reasonably available to respond to needed assistance, the on-call employee may continue to contact employees from other departments who may be available and/or qualified to assist in the matter. During emergencies, the Personnel Director or Department Head may compel employees to report to work or otherwise respond to call-out situations. Failure of any employee to report to work during emergency call-outs will be reviewed on a case-by-case basis and may result in disciplinary action up to and including termination.

If an employee is required to return to work after having left the premises, all time spent responding to calls, including travel time to and from work, shall be compensated at the time-and-a-half rate as hours worked.

Any employee who is called back to work during non-scheduled emergency work hours and has recently consumed alcohol or drugs which may impair the ability of the employee to safely perform his/her duties shall notify the supervisor of the impairment and shall not report to work (See Section 7 of the Policies and Procedures Manual, Drug Free Workplace).

Scheduled, non-emergency, work activities that are not during regular office hours, in which an employee was given at least 24-hours notice of the activity, are not eligible for call-out / overtime pay unless the employee has worked more than 40 hours during the work week, and has the approval to receive overtime pay (or comp time) from the Department Head.

### **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 Department Head or the City Administrator and be within the confines of the budget. Reasonable travel expenses on duly authorized trips on city business to attend

conventions, conferences, and meetings will be reimbursed by the city. Out-of-state travel must be approved by the City Administrator.

#### Mileage Reimbursement

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

#### Meal Allowance

Meal allowances will be paid at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$ 10.00	\$10.00
Lunch	14.00	14.00
Dinner	17.00	22.00
Whole Day	41.00	46.00

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

#### **UNIFORM ALLOWANCE**

Public Works, Parks, and Protective Inspection employees required to perform manual labor in their own clothes on a regular basis may, depending on budget approval, be given an annual reimbursement allowance of up to \$150 to purchase two pairs of jeans or other work clothing items. Reimbursements will be made from receipts turned in to the appropriate Department Head.

#### **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 / TUITION ASSISTANCE**

Employees are encouraged to take advantage of education and training benefits to improve their job skills and to qualify for transfers and promotions. These benefits are limited to training and education which is relevant to the employee's current position or "reasonable" transfer and promotion opportunities. "Reasonable" is defined as attaining the minimum qualifications for promotion or transfer with no more than two years of

## APPROVED BUDGET COMPENSATION PROGRAMS

additional education or training. These benefits will be available to all employees on a first-come first-serve basis, subject to the availability of budgeted funds.

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

### Differential Pay for Professional Certifications Program

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

### Tuition Reimbursement Program

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

*\*Tuition reimbursement benefits have been proposed in the amount of \$5,500 in the 2017-2018 fiscal year budget.*

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

## MEDICAL AND LIFE INSURANCE

The city shall provide a benefit allowance for regular employees who work an average of thirty (30) hours or more per week per calendar year. Employees may choose how to allocate their benefit allowance for medical, dental, life and other supplemental insurance premiums, as well as health savings and other qualifying tax advantaged spending accounts. The City shall provide each employee a description of the selected insurance plan(s). Employees will be responsible to pay the amount of their selected benefit costs in excess of the benefit allowance through payroll deductions. Any unused portion of the benefit allowance will go through the employee's paychecks and into their choice of URS Savings Plans.

For the 2017-2018 budget year, the monthly benefit allowance for a regular full-time employee is as follows.

<u>Medical Coverage</u>	<u>Emp Hired Prior to 1/1/2015</u>	<u>Emp. Hired After 1/1/2015</u>
Employee & Family	\$1,597.60	\$1,597.60
Employee & Spouse	\$1,312.32	\$1,212.32
Employee only	\$653.26	\$603.26
If not electing medical insurance	\$500.00	\$300.00

## HOLIDAYS

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

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

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

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

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

## **VACATION**

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

### Sick Leave Pay-out for Retiring Employees

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

**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, son-in-law, daughter-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. Seasonal and temporary positions which are filled prior to a COLA increase will not receive the increase until the next season.

**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.

## APPROVED BUDGET COMPENSATION PROGRAMS

### AQUATICS CENTER PASSES / FITNESS ROOM ACCESS

Employees may receive Aquatics Center passes and/or discounted Aquatics Center fees as described in Resolution No. 2015-3-R. Full and permanent part-time employees and their current spouse or partner are also able to use the police & fire department weight room equipment at the Community Center without charge.

### FACILITY RENTALS

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

### EMPLOYEE SALARY RANGE

Employee positions are classified on ranges as listed on the following page. The table with pay ranges and steps follows. Job position pay ranges on the Position Schedule marked with (\*) are compensated in accordance with minimum wage standards or as otherwise listed in annually updated job postings and job descriptions.

### LINDON CITY POSITION SCHEDULE

Department	Position	Range	Status	# Emp.
Administration & Finance	Accounts Payable Clerk	11	FT	1
Administration & Finance	Assistant Treasurer	14	FT	0
Administration & Finance	City Administrator	31	FT	1
Administration & Finance	Clerk I	8	PT	1
Administration & Finance	Facilities Manager	16	FT	1
Administration & Finance	Finance Director	26	FT	1
Administration & Finance	Management Intern	5	Temp	1
Administration & Finance	Recorder	21	FT	1
Administration & Finance	Treasurer	20	FT	1
Administration & Finance	Utilities Clerk	11	FT	1
Building	Building Inspector	17	FT	1
Building	Building Insp/Code Enforcement	17	FT	1
Building	Chief Building Official	21	FT	1
Court	Clerk I	8	PT	1
Court	Court Clerk	13	FT	1
Court	Municipal Court Judge	26	PT	1
Parks & Recreation	Aquatics Center Assistant Manager	3	Temp	1
Parks & Recreation	Aquatics Center Cashier	A	Temp	12
Parks & Recreation	Aquatics Center Lifeguard	A	Temp	100
Parks & Recreation	Aquatics Center Manager	5	Temp	1

## APPROVED BUDGET COMPENSATION PROGRAMS

Department	Position	Range	Status	# Emp.
Parks & Recreation	Aquatics Center Supervisor	1	Temp	6
Parks & Recreation	Aquatics Center Swim Team Coach	5	Temp	1
Parks & Recreation	Aquatics Center Swim Instructor	1	Temp	30
Parks & Recreation	Aquatics Center Water Safety Instr.	5	Temp	1
Parks & Recreation	Comm. Ctr. Front Desk Attendant	1	PT	3
Parks & Recreation	Comm. Ctr. Instructor	*	PT	1
Parks & Recreation	Kitchen Aide	A	PT	1
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	FT	1
Parks & Recreation	Program Coordinator	9	PT	2
Parks & Recreation	Seasonal Laborer	1	Temp	2
Parks & Recreation	Youth Sports Referee	1	Temp	4
Parks & Recreation	Youth Sports Site Supervisor	1	Temp	1
Planning	Assistant Planner	16	FT	1
Planning	Associate Planner	17	FT	1
Planning	Comm. Development Clerk II	11	FT	1
Planning	Comm. Development Clerk I	8	PT	1
Planning	Planning & Economic Development Director	26	FT	1
Planning	Planning Intern	5	Temp	1
Police	Administrative Professional	14	FT	1
Police	Crossing Guard	1	PT	3
Police	Patrol Officer	17	FT	12
Police	Police Chief	27	FT	1
Police	Police Sergeant	21	FT	2
Police	Police Secretary	9	FT	2
Public Works	Administrative Secretary	11	FT	1
Public Works	Clerk I	8	PT	1
Public Works	Director of Public Works	27	FT	1
Public Works	Engineer	26	FT	1
Public Works	Equipment Operator	12	FT	1
Public Works	Public Works Inspector	17	FT	2
Public Works	Seasonal Laborer	1	Temp	3
Public Works	Storm Water Superintendent	18	FT	1
Public Works	Storm Water Maintenance Tech.	13	FT	1
Public Works	Streets Superintendent	20	FT	1
Public Works	Utilities Technician	13	PT	1
Public Works	Waste Water Superintendent	20	FT	1
Public Works	Waste Water Maintenance Tech.	13	FT	2
Public Works	Water Superintendent	20	FT	1
Public Works	Water System Maintenance Tech.	13	FT	3

**APPROVED BUDGET  
COMPENSATION PROGRAMS**

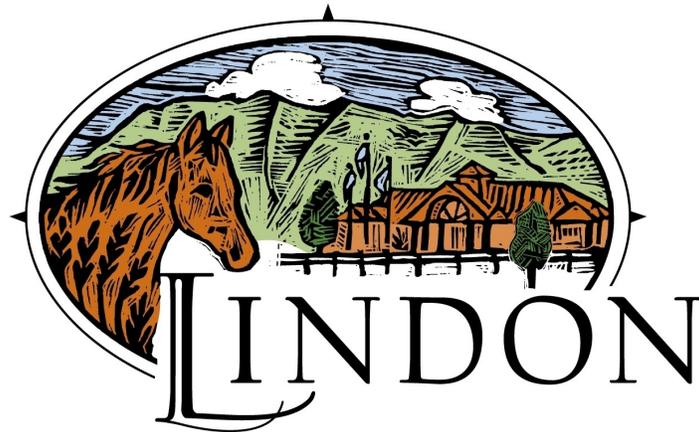
**LINDON CITY PAY RANGES FY 2017-2018**

1.5% Increase

Range	Step 1	Step 2	Step 3	Step 4	Step 5
A	7.25	7.55	7.87	8.20	8.55

Range	Step 1	Step 2	Step 3	Step 4	Mid	High	Range
1	8.88	9.38	9.89	10.43	11.08	13.30	1
2	9.38	9.89	10.43	11.01	11.69	14.03	2
3	9.89	10.43	11.01	11.62	12.35	14.80	3
4	10.43	11.01	11.62	12.26	13.03	15.63	4
5	11.01	11.62	12.26	12.94	13.75	16.48	5
6	11.62	12.26	12.94	13.65	14.51	17.41	6
7	12.26	12.94	13.65	14.41	15.32	18.37	7
8	12.94	13.65	14.41	15.20	16.16	19.39	8
9	13.65	14.41	15.20	16.06	17.04	20.44	9
10	14.41	15.20	16.06	16.94	17.99	21.57	10
11	15.20	16.06	16.94	17.87	18.99	22.78	11
12	16.06	16.94	17.87	18.88	20.05	24.05	12
13	16.94	17.87	18.88	19.90	21.15	25.35	13
14	17.87	18.88	19.90	20.99	22.33	26.77	14
15	18.88	19.90	20.99	22.18	23.56	28.25	15
16	19.90	20.99	22.18	23.40	24.86	29.82	16
17	20.99	22.18	23.40	24.68	26.24	31.47	17
18	22.18	23.40	24.68	26.06	27.69	33.20	18
19	23.40	24.68	26.06	27.50	29.22	35.05	19
20	24.68	26.06	27.50	29.03	30.84	36.99	20
21	26.06	27.50	29.03	30.64	32.55	39.04	21
22	27.50	29.03	30.64	32.34	34.35	41.19	22
23	29.03	30.64	32.34	34.11	36.26	43.47	23
24	30.64	32.34	34.11	36.01	38.26	45.89	24
25	32.34	34.11	36.01	38.00	40.38	48.42	25
26	34.11	36.01	38.00	40.10	42.61	51.10	26
27	36.01	38.00	40.10	42.31	44.96	53.93	27
28	38.00	40.10	42.31	44.67	47.45	56.91	28
29	40.10	42.31	44.67	47.13	50.08	60.06	29
30	42.31	44.67	47.13	49.75	52.86	63.40	30
31	44.67	47.13	49.75	52.50	55.77	66.89	31
32	47.13	49.75	52.50	55.40	58.86	70.60	32
33	49.75	52.50	55.40	58.45	62.13	74.51	33
34	52.50	55.40	58.45	61.71	65.56	78.63	34
35	55.40	58.45	61.71	65.11	69.18	82.98	35
Range	Step 1	Step 2	Step 3	Step 4	Mid	High	Range

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## **Fee Schedule Section**

This section of the 2017-2018 Budget presents information regarding all of the City's services and their corresponding fees.

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## FEE SCHEDULE

## AQUATICS CENTER

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

- Infants (3 years and under) Free  
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.  
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Youth (4-17) \$4.50  
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.  
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Adults (18-54) \$5.50  
Lindon Residents receive \$1 off Adult admission with I.D.
- Seniors (55+) \$3.50
- Super Seniors (80+) Free  
Seniors age 80 and over admitted FREE with I.D.
- Family Night (Monday 6:00-8:45 pm) \$16.50  
Includes admission for immediate family.
- Fitness/Lap Swim Time \$3.50  
For purpose of exercise only.
- Group Rates
  - 25-49 people \$4.50 per person (18% discount)
  - 50-99 people \$4.25 per person (23% discount)
  - 100+ people \$4.00 per person (27% discount)
- Corporate Block Passes, sold in blocks of 10, minimum of 50 passes (each pass is good for one day admission for one person)
  - 50-90 passes \$4.50 per pass
  - 100-990 passes \$4.00 per pass
  - 1,000+ passes \$3.75 per pass

**Flow Rider Fees**

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

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

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

## FEE SCHEDULE

**Punch Pass**

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

Punch passes may be discounted during pre-season sales

**Rental Rates**

- |   |             |
|---|-------------|
| ▪ Flow Rider Rental   |             |
| • Private Rental (before or after Open Plunge hours)        | \$200.00/hr |
| ▪ Leisure and Competition Pool                              |             |
| • Private Rental (after hours) minimum 1 hour               | \$400.00/hr |
| ▪ Leisure/Competition Pool and Flow Rider                   |             |
| • Private Rental (after hours) minimum 1 hour               | \$500.00/hr |
| ▪ Party Room Rental   | \$35.00/hr  |
| ▪ Propane Grill Rental, only available with facility rental | \$75        |

✧ 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.

✧ Refund policy for rentals:

Rentals must be cancelled 24 hours prior to reserved time in order to qualify for a refund less the \$10 cancellation fee. No refunds for weather related cancellations. However, the reservation may be moved to an available date within the same calendar year.

**Resident Season Passes – Does NOT include Flow Rider**

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

Season passes are not available to non-residents

**Swim Lesson (per session)**

- |                 |         |
|-----------------|---------|
| ▪ Residents     | \$37.00 |
| ▪ Non-Residents | \$45.00 |

**Swim Team**

- |                 |          |
|-----------------|----------|
| ▪ Residents     | \$100.00 |
| ▪ Non-Residents | \$115.00 |

## FEE SCHEDULE

## CEMETERY

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

**Purchase of Burial Right (Cemetery Lot)**

- Full-size Lot
  - Resident \$700.00
  - Non-Resident \$1,300.00
  
- Quarter-size Lot (Only available in cremation section; Urns only, no vaults)
  - Resident \$175.00
  - Non-Resident \$325.00

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 \$300.00  
"After hours" rate applies to funerals starting after 12:30 pm on a regular work day.
- Single-Depth Burial
  - Resident \$400.00
  - Non-Resident \$700.00
- Double-Depth Burial  
Double-depth burials are no longer available; however, double-depth burial rights purchased prior to June 20, 2008 will still be honored.
  - Resident \$450.00
  - Non-Resident \$800.00
- Cremation Burial
  - Resident \$350.00
  - Non-Resident \$500.00
- Infant Burial
  - Resident (interment fee is waived for resident infant burials) \$0.00
  - Non-Resident \$250.00

The reduced interment fee is approved for infant burials if using a 18"-36" casket-vault combination made of concrete or other material approved by the Cemetery Sexton.

**Transfer of Burial Right** \$20.00  
Administrative fee to sell, re-issue, or transfer Burial Right back to the City.

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

## DEVELOPMENT

<b>Agricultural Stand Pipe Fee</b> (per year)	\$20.00
<b>Administrative Sign Fee</b>	\$25.00
For painted, laminated or similar signs that do not require a physical on-site inspection.	
<b>Asphalt Assessment</b>	Cost based on Addendum showing prices per linear foot
<b>Building Permit</b>	
Based on evaluation of structure and 1997 Uniform Building Code, Table 1-A rates	
<b>Building Permit Application Deposit</b>	
▪ 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.	
<b>Building Permit State Fee</b>	1% of Building Permit Fee
<b>Contractor Cleanup Fee</b>	
Actual cost, minimum of \$250.00/hr + tipping fees + equipment rental	
<b>Engineering Review Fee</b>	Actual Cost
For reviews not covered by Land Use Application Fees	
<b>Fire Impact Fee</b>	
Residential (per residential unit)	\$152.00
Non-Residential (per 1000 SF floor space)	
Commercial	\$78.00
Industrial	\$31.00
<b>Grading Plan Review</b>	Actual Engineering cost
<b>Initial Street Light Power Charge (per light)</b>	\$60
<b>Park, Recreation and Trails Impact Fee (per dwelling unit)</b>	
▪ Single-Family, detached	\$4,500.00
▪ All other residential	\$1,500.00
<b>Performance Cash Bond</b> (refundable)	\$1,000.00

**Plan Review Fee**

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

**Planning Administrative Fee**

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

**Police Impact Fee**

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

**Pressurized Irrigation Water Connection**

See "Water Shares"

**Road Impact Fee**

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

**Sewer Impact Fee**

\$1,086.00

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**

Actual cost

**Street Excavation (Per cut or trench)**

\$1,000.00

**Water Impact Fees**

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

**Water Inspection Fee**

\$25.00

**Water Line Assessment - Culinary or Secondary**

Cost based on Addendum showing prices per linear foot

**Water Meter Installation**

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

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

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

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

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

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

**LAND USE****Accessory Building Setback Exception Application Fee**

\$50.00

**Annexation Application Fee**

\$1,750 + Actual costs for required noticing

Water shares will need to be turned in at time of development

<b>Appeal Fee</b>		\$250.00
<b>Application Cancellation Fee</b>		\$25.00
<b>Concept Review</b>		\$100.00
<b>Conditional Use Permit</b>		\$500.00
▪ Wild and Exotic Animals		\$50.00
▪ Temporary		\$250.00
<b>Fence Permit Application Fee</b>		\$50.00
<b>General Plan Amendment</b>		\$650.00
<b>Land Disturbance Permit Fee</b>	\$150 + Actual engineering cost incurred by City	
<b>Major Subdivisions (4 lots or more)</b>	\$2,500.00 + \$150.00/lot	
<b>Minor Subdivisions (3 lots or less)</b>		\$1,200.00
<b>Miscellaneous Application</b>	\$150 plus Actual Engineering Cost	
<b>Non-Conforming Use Application</b>		\$500.00
<b>Ordinance Amendment</b>		\$650.00
<b>Phased Subdivision Application</b>		
Second and each subsequent phase	\$500.00 + Actual engineering cost incurred by City	
<b>Planned Residential Development</b>		\$3,500
<b>Plat Amendment</b>		\$950.00
<b>Property Line/Lot Line Adjustment</b>		\$350.00
<b>Recording Fee</b>	\$25 + Utah County fees	
<b>Reimbursement Agreement</b>	\$600.00 + Actual engineering cost incurred by City	
<b>Site Plan</b>		
▪ Up to 2 acres		\$2,000.00
▪ Over 2 acres	\$2,000 + \$250/acre (rounding up to next whole acre)	
<b>Staff-approved Amended Site Plan</b>	\$500.00 + Actual engineering cost incurred by City	

<b>Temporary Site Plan</b>	\$115.00
<b>Variance of Board of Adjustment</b>	\$500.00
<b>Zoning Map Amendment</b>	\$650.00

### LICENSES

**Animal License** As charged by North Utah County Animal Shelter

#### Business License

▪ New Businesses	\$40.00
▪ Amusement Devices	
Annual fee for pool tables, pinball machines, electronic games, juke boxes, etc.	
• 0 - 5 devices	\$ 0.00
• 6 - 15 devices	\$50.00
• More than 15 devices	\$100.00
▪ Auctions	\$300.00
▪ Banks and Savings and Loan Companies	\$300.00
▪ Beer License	\$300.00
(Must be Council approved and provide proof of insurance bond)	
• Additional non-refundable application fee for Class A, B, or C	\$100.00
▪ Firework Sales-per location	\$50.00
• Refundable cash bond	\$300.00
▪ Home Occupation	\$40.00
▪ Industrial, Manufacturing, Distribution, Construction and Assembly	\$310.00
▪ Light Industrial, Manufacturing, Distribution, Construction and Assembly	\$155.00
▪ Pawn Brokers and Loan Companies	\$300.00
▪ Real Estate Brokers	\$50.00
▪ Restaurant and Food Related	\$190.00
▪ Retail	\$100.00
▪ Seasonal	\$40.00
▪ Service Related	\$100.00
▪ Sexually Oriented Business (Must be Council approved)	\$300.00
▪ Special Events	\$100.00
▪ Transient, Itinerant Merchants or Itinerant Vendors	\$40.00
▪ 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

**Contracts and Agreements** \$500 + Actual Attorney Costs

#### Copies

- Black/grayscale \$0.25/page
- Color \$0.75/page

#### Court Payment Convenience Fee

- Court online payments, per transaction \$2.00
- Court telephone payments, per transaction \$1.50

**Document Scanning and CD Creation** \$10 per CD + \$1/page after 10 pages

**Election Candidacy Filing Fee** \$35.00

#### Faxes

- First 10 pages \$1.00
- Each additional page \$0.10

**Large Animal Impounding** \$10.00/day

**Library Card Reimbursement** 50% of cost, \$50 maximum  
Must present library receipt. Only 1 reimbursement will be given each year (from July 1 to June 30) whether on a 6 month or 1 year card and will be limited to 1 per family, not property. Residents that do not have the water bill in their name will have to present other proof of residency (i.e. recent electric bill or phone bill).

#### Maps

- 8½ x 11, black & white, streets Free
- 8½ x 14, black & white, streets \$0.50
- 11 x 17, color, streets \$3.00
- 11 x 17, color, zoning \$3.00

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

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

**Request for Information**

- |  |             |
|--|-------------|
| ▪ Time   | \$20.00/hr  |
| (First 15 minutes are free. Fee will be charged in quarter-hour increments.) |             |
| ▪ Printing/copying, black/grayscale  | \$0.25/page |
| ▪ Printing/copying, color  | \$0.75/page |

<b>Returned Check Fee</b>	<b>\$25.00</b>
---------------------------	----------------

**Tax Rates**

- |  |         |
|--|---------|
| ▪ Cable Service                                | 5.0%    |
| ▪ Energy/Utility                               | 6.0%    |
| ▪ Parks, Arts, Recreation & Culture (PARC) Tax | 0.1%    |
| ▪ Property Tax                                 | 0.1451% |
| ▪ Telecommunications                           | 3.5%    |
| ▪ Transient Room Tax                           | 1.0%    |

**Weed Abatement**

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

**OREM FIRE SERVICE**

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

**POLICE**

<b>Alarm Permits</b>	<b>\$25.00</b>
----------------------	----------------

**Animal Trap Deposit**

- |                |               |
|----------------|---------------|
| ▪ Resident     | \$50.00       |
| ▪ Non-resident | Not Available |

<b>Civil Paper Service</b>	<b>\$75.00</b>
----------------------------	----------------

## FEE SCHEDULE

**Faxes**

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

**Fingerprinting**

- Resident Free
- Non-resident \$25.00

**Home Drug Test Kit**

\$15.00

**Investigative Subpoena, Subpoena Ducus Tecum, Civil Lawsuit**

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

**Jail or Department Property Damage Restitution** Actual repair or replacement cost**Mailing/Postage**

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

**Photos**

- Email \$5.00
- On CD \$15.00

**Prisoner Transportation/Intra-State Extradition Mileage (one-way)**

Current Internal Revenue Service Standard Mileage Rate

**Private Traffic Control/Security (Officer & Car)** \$75.00 per hour, minimum 2 hours**Property Storage** \$15/day, commencing 72 hours after property is initially held**RAD (Resist Aggression Defensively)**

- Kids Class, if class is held outside of school program \$5.00 per participant
- 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

## FEE SCHEDULE

<b>Traffic Accident Report</b>	\$10.00
<b>Video</b> (Body Camera or Dashboard Camera)	\$15.00 per CD
<b>Youth Court Attendance</b>	\$30.00

## PUBLIC WORKS

**Construction Phase Services**

- Area Component
  - Parcel area being developed or changed \$1,200 + \$1,250 per acre
  - Maximum area component fee \$15,000
- Frontage Component
  - Unimproved street frontage \$7.10 per linear foot
  - Partially improved street frontage \$1.42 per linear foot
- Material Testing Fee Actual cost or based on Engineer estimate

**Hydrant Water Meter Rental**

- Hydrant Meter Refundable Deposit \$1,200.00
- Minimum charge \$50.00
- Per Day \$5.00 + applicable water rates
- Per Week \$25.00 + applicable water rates
- Per Month \$75.00 + applicable water rates

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

**Water Pipe Flushing** Actual cost as determined by City Engineer

## RECREATION

**Basketball** \$55.00

**Baseball**

- Pee Wee League
  - Tee Ball \$45.00
  - Coach Pitch \$45.00
  - Machine Pitch \$45.00
- Minors League
  - Mustang (3<sup>rd</sup> - 4<sup>th</sup> grades) \$80.00
  - Pinto (5<sup>th</sup> - 6<sup>th</sup> grades) \$85.00
  - Pony (7<sup>th</sup> - 8<sup>th</sup> grades) \$95.00

**Soccer**

- Fall Indoor Soccer \$40.00
- Spring Soccer \$45.00

**Volleyball** \$35.00

**Late Fee** \$5.00

**Cancellation Fee** \$10.00

☆ Refund policy for sports and other programs:

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

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

**RENTALS**

☆ Refund policy for rentals:

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

For pool rentals, see "Aquatics Center"

**Community Center**

- Deposit \$200.00

▪ Rates

<u>Area</u>	<u>Resident</u>	<u>Non-Resident</u>	<u>Commercial</u>	<u>Non-profit</u>
Classroom	\$25/hr, \$150 max	\$35/hr, \$210 max	\$45/hr, \$270 max	\$20/hr, \$120 max
Gymnasium	\$50/hr, \$300 max	\$60/hr, \$360 max	\$70/hr, \$420 max	\$40/hr, \$240 max
Cultural Arts Aud.	\$45/hr, \$270 max	\$55/hr, \$330 max	\$65/hr, \$390 max	\$36/hr, \$216 max
Whole Building (5% discount)	\$684 max	\$855 max	\$1,026 max	\$547 max
PG/Lindon Chamber Member (5% disc. off Comm. rate only with proof of membership)			\$975 max	

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

## FEE SCHEDULE

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

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

**Parks**

- ✧ Reservations for pavilion rentals will not be taken before the first business day of the current calendar year and are taken throughout the year. Pavilions can be reserved April 15 through October 15 (weather permitting) of the current year.
- ✧ Inflatables, carnival rides, water slides, dunk tanks, etc. require a certificate of insurances naming Lindon City as additionally insured before reservations will be approved.
- 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) \$80.00
- Horse Arena No charge
- Horse Arena - Preparatory Grooming \$30.00
- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00

Signed agreement and payment due at time of reservation.

**Veteran's Memorial Hall**

- Refundable Deposit \$200.00
- Partial Day (10:00 am - 3:30 pm OR 4:30 pm - 10:00 pm)
  - Resident \$100.00
  - Non-Resident \$125.00
  - Commercial \$150.00
  - Non-Profit \$80.00
- Full Day
  - Resident \$200.00
  - Non-Resident \$225.00
  - Commercial \$250.00
  - Non-Profit \$160.00
- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00

FEE SCHEDULE

- Failure to return key Forfeit Deposit (\$200)  
Signed agreement, deposit and rental fee due at time of reservation. Failure to clean as per the Rental Agreement will result in forfeiting the deposit.

**UTILITIES**

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"	8"
Below North Union Canal	base	\$20.95	\$37.71	\$60.76	\$230.45	\$419.00	\$777.25	\$1,340.80
	ea. 1000 gal:							
	Usage Block 1	\$1.24	\$1.24	\$1.24	\$1.24	\$1.24	\$1.24	\$1.24
	Usage Block 2	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49
	Usage Block 3	\$1.98	\$1.98	\$1.98	\$1.98	\$1.98	\$1.98	\$1.98
	Usage Block 4	\$2.73	\$2.73	\$2.73	\$2.73	\$2.73	\$2.73	\$2.73
Above North Union Canal	base	\$22.48	\$40.46	\$65.19	\$247.28	\$449.60	\$834.01	\$1,438.72
	ea. 1000 gal:							
	Usage Block 1	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68
	Usage Block 2	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01
	Usage Block 3	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68
	Usage Block 4	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69
Upper Foothills	base	\$34.60	\$62.28	\$100.34	\$380.60	\$692.00	\$1,283.66	\$2,214.40
	ea. 1000 gal:							
	Usage Block 1	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68
	Usage Block 2	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01	\$2.01
	Usage Block 3	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68
	Usage Block 4	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69	\$3.69

Accessory apartments are charged an additional base rate.

Thousands of Gallons of Water Included in Each Block of Water

Meter Size	Block of Water (thousands of gallons)			
	1	2	3	4
1"	0-6	7-12	13-24	more than 24
1½"	0-8	9-15	16-31	more than 31
2"	0-12	13-25	26-50	more than 50
3"	0-47	48-94	95-189	more than 189
4"	0-60	61-120	121-240	more than 240
6"	0-90	91-180	181-360	more than 360
8"	0-124	125-249	250-497	more than 497

## FEE SCHEDULE

**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           | \$9.00 |
| ▪ Each additional garbage can | \$7.50 |

Accessory apartments are charged for a first garbage can.

<b>Late Fee</b> (on past due balance, charged monthly)	\$10.00
--	---------

<b>Reconnect Fee</b> (per incident)	\$50.00
-------------------------------------	---------

<b>Recycling</b> , per can	\$3.25
----------------------------	--------

**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  | \$19.44 |
| • Accessory apartments are charged an additional base rate.  |         |
| ▪ Usage rate per 1000 gallons  | \$3.43  |
| • For customers with pressurized irrigation, usage is based on water usage   |         |
| • For customers without pressurized irrigation, usage is based on average winter water usage from December to March. |         |

<b>Storm Water</b>	\$7.89
Charged per Equivalent Service Unit (ESU) with credits available for industrial and commercial use as per Council action.	
<b>Utility Sign-up Fee</b>	\$10.00
Utility Agreement must be signed before services commence.	
<b>Utility Shut-off Notice Fee</b>	\$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.**

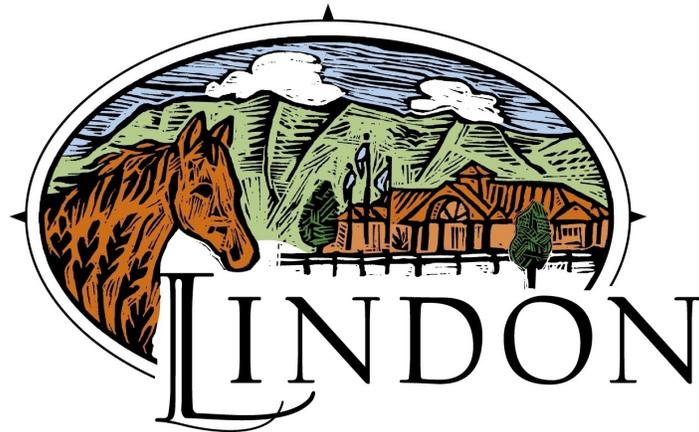
## APPROVED BUDGET FEE SCHEDULE

### ADDENDUM - PRICES PER LINEAR FOOT

ITEM	UNITS	UNIT PRICE	PER LINEAR FOOT PRICE	COMMENTS
<b>SANITARY SEWER</b>				
8" Sewer main	L.F.	\$23.00	\$23.00	
4" Standard manhole	EA.	\$3,180.00	\$7.95	Based on 400' spacing
Sewer pipe embedment material	L.F.	\$4.00	\$4.00	This is mostly needed where groundwater is high
<b>STORM WATER</b>				
12" RCP storm drain	L.F.	\$40.40	\$40.40	
4" Standard manhole	EA.	\$2,955.00	\$7.39	Based on 400' spacing
Curb face inlet box	L.F.	\$2,590.00	\$6.48	Based on 400' spacing
Storm drain line embedment material	L.F.	\$4.00	\$4.00	This is mostly needed where groundwater is high
<b>CULINARY WATER</b>				
8" Water main	L.F.	\$33.20	\$33.20	
10" Water main	L.F.	\$36.55	\$36.55	
12" Water main	L.F.	\$41.45	\$41.45	
8" Gate valve	EA.	\$1,450.00	\$2.20	Based on 660' spacing
10" Gate valve	EA.	\$1,680.00	\$2.52	Based on 660' spacing
12" Butterfly valve	EA.	\$2,230.00	\$3.38	Based on 660' spacing
Culinary line embedment material	L.F.	\$4.00	\$4.00	This is mostly needed where groundwater is high
Fire hydrant assembly	EA.	\$4,355.00	\$10.89	Based on 400' spacing
<b>SECONDARY WATER</b>				
4" Secondary main	L.F.	\$10.60	\$10.60	
6" Secondary main	L.F.	\$14.50	\$14.50	
4" Gate valve	EA.	\$800.00	\$1.21	Based on 660' spacing
6" Gate valve	EA.	\$1,010.00	\$1.53	Based on 660' spacing
Secondary line embedment material	L.F.	\$3.45	\$3.45	This is mostly needed where groundwater is high
<b>CONCRETE WORK</b>				
6" Curb, gutter & sidewalk	L.F.	\$37.30	\$37.30	
Driveway in 6" curb, gutter & s/w	EA.	\$347.00	\$3.47	Based on 1 per 100 linear feet
Disabled pedestrian ramp (entire cost)	EA.	\$1,062.00	\$1,062.00	
4" Base course for 6" curb, gutter & sidewalk	L.F.	\$1.75	\$1.75	
<b>ASPHALT</b>				
Remove asphalt pavement	S.F.	\$0.74	\$3.70	Based on 5' wide strip of pavement removal
3" Asphalt (road widening)	S.F.	\$1.75	\$8.75	Based on 5' of new pavement width
8" Base course (road widening)	S.F.	\$1.60	\$8.00	Based on 5' of new pavement width
Roadway excavation	C.Y.	\$27.75	\$5.55	Based on excavation for 5' of new pavement width
Asphalt Sawcutting	L.F.	\$1.05	\$1.05	
Seal coat	S.F.	\$0.30	\$2.10	Based on 7' of widening
<b>MISCELLANEOUS</b>				
Conduit smaller than 4"	L.F.	\$7.25	\$7.25	Conduit installed in roadways at time of construction
4" Conduit	L.F.	\$8.00	\$8.00	Conduit installed in roadways at time of construction
6" Conduit	L.F.	\$9.30	\$9.30	Conduit installed in roadways at time of construction
Conduit smaller than 4"	L.F.	\$14.00	\$14.00	Conduit installed in existing roads
4" Conduit	L.F.	\$16.00	\$16.00	Conduit installed in existing roads
6" Conduit	L.F.	\$18.40	\$18.40	Conduit installed in existing roads

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

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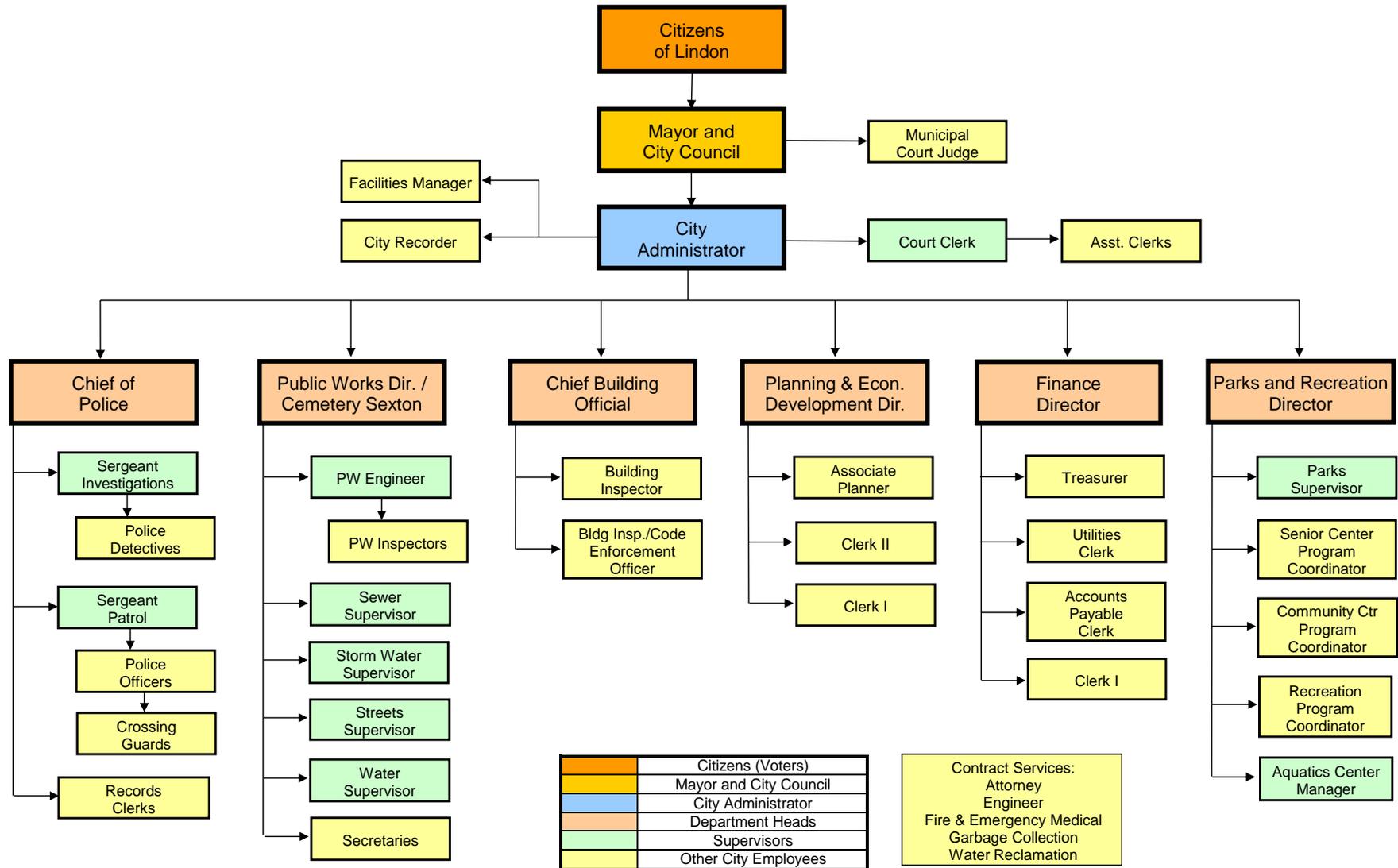


## **Appendix**

This section of the 2017-2018 Budget presents additional useful information.

Lindon City Organizational Charts. . . . .	206
This is an overview of Lindon City's organization.	
GFOA Distinguished Budget Presentation Award. . . . .	207
This is a reproduction of the Government Finance Association's Distinguished Budget Presentation Award which was awarded to Lindon City for the 2015-2016 budget document. More information about this award is in the Budget Message or available at <a href="http://www.gfoa.org">www.gfoa.org</a> .	
Glossary. . . . .	208
Alphabetical list of governmental and financial terms with their definitions.	
Acronyms. . . . .	225
Acronyms are defined.	

LINDON CITY ORGANIZATIONAL CHART  
Fiscal Year 2017-2018





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lindon City  
Utah**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

## APPENDIX

## GLOSSARY

**A**

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

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

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

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

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

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

**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.

## APPENDIX

**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.

## APPENDIX

**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.

## APPENDIX

**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.

## APPENDIX

**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.

## APPENDIX

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

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

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

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

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

**G**

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

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

## APPENDIX

certain conditions, GAAP defines the purchase of some capital equipment as an “investment,” but the training of human resources to run that equipment is called an “expense.”

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

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

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

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

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

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

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** An organization whose mission it is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. In establishing its standards, the GASB exercises its judgment only after research, due process, and careful deliberation. GASB standards

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are officially recognized as authoritative by the American Institute of Certified Public Accountants and by many laws and regulations that apply to state and local governments.

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

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

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

**I**

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

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

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

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

**INTERFUND TRANSFER** Amounts transferred from one fund to another.

**INTERNAL SERVICE FUND** A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or

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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.

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

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

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

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

**P**

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

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

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

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

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

**PROGRAM** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible. A program differs from a division from the standpoint that cost centers from different

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departments may make up a program while cost centers from the same department to make up a division.

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

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

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

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

## R

**RDA** See Redevelopment Agency

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

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

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

**REPLACEMENT SCHEDULE** A schedule used to document information for vehicles and equipment currently used in operations. The information includes description of

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assets, year of purchase, useful life, amount of original purchase, year to be replaced, and estimated future cost of replacement.

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

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

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

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

**REVENUE** The term designates an increase to a fund's assets which does not increase a liability (e.g., proceeds from a loan); does not represent a repayment of an expenditure already made; does not represent a cancellation of certain liabilities; and does not represent an increase in contributed capital.

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

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**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

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community. These sub-elements provide the avenue for which long-range policy making of the General Plan is developed and ultimately implemented.

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

**T**

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

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

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

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

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

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

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

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

**TRANSFERS** A term referring to monies moved from one budgetary fund or sub-fund to another. Because of legal or other restrictions, monies collected in one fund

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may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Inter-fund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intra-fund Transfer.

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

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

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

**U**

**UDOT** An acronym for the Utah Department of Transportation.

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

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

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

**W**

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

**Z**

**ZERO-BASE BUDGETING (ZBB)** A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB

starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

**ACRONYMS**

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