

LINDON CITY UTAH

ANNUAL BUDGET 2020-2021



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



LINDON CITY ANNUAL BUDGET

**FOR THE FISCAL YEAR
JULY 1, 2020 – JUNE 30, 2021**

JEFF ACERSON

MAYOR

VAN BRODERICK

COUNCIL MEMBER

JAKE HOYT

COUNCIL MEMBER

CAROLYN LUNDBERG

COUNCIL MEMBER

RANDI POWELL

COUNCIL MEMBER

MIKE VANCHIERE

COUNCIL MEMBER

ADAM COWIE

CITY ADMINISTRATOR

KRISTEN COLSON

FINANCE DIRECTOR

LINDON CITY EMPLOYEES' VALUE STATEMENT

WE ARE HONEST.

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

WE ARE RESPONSIBLE

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

WE ARE RESPECTFUL.

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

WE ARE PROFESSIONAL.

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

WE ARE LOYAL.

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

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

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June 15, 2020

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

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

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

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

ECONOMIC OVERVIEW

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

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

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

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

BUDGET POLICIES

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

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

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

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

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

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

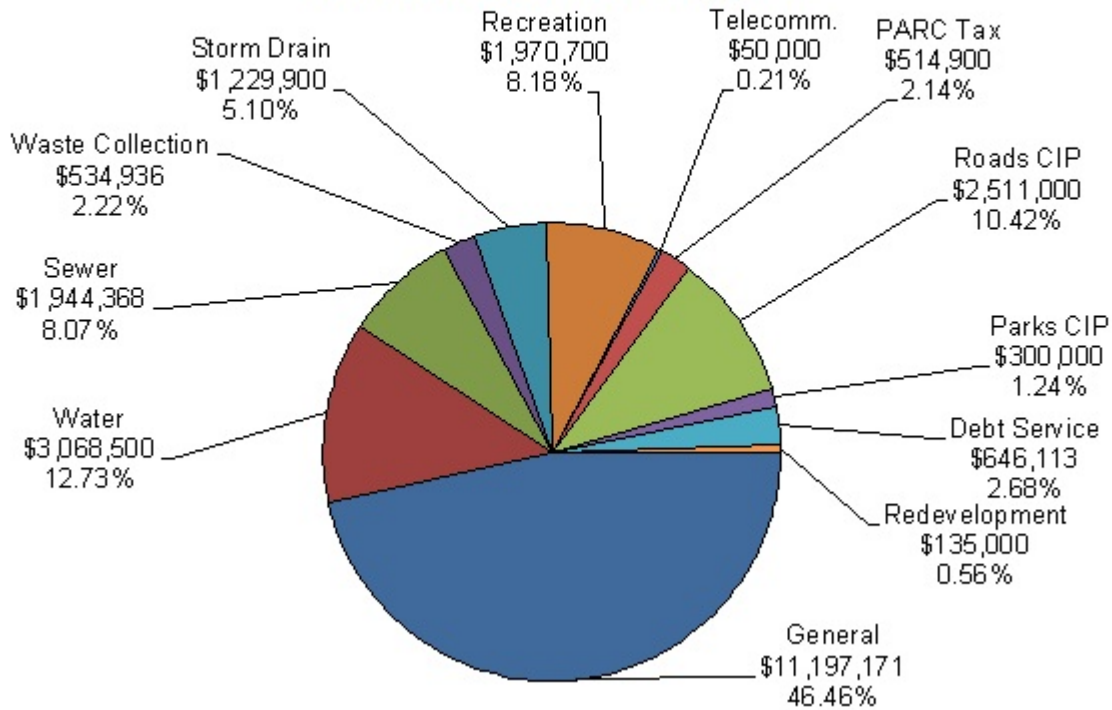
CITY WIDE BUDGET

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

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

Citywide Expenditures by Fund

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



REVENUE HIGHLIGHTS

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

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

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

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

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

EXPENDITURE HIGHLIGHTS

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

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

Operations

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

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

Personnel

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

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

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

Capital

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

The capital projects budgeted for this fiscal year consist of:

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

Debt

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

This budget does not include the issuance of additional bonds.

BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lindon City, Utah for its annual budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

A reproduction of the certificate is in the Appendix.

CONCLUSION

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

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

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

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

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

Respectfully submitted,
Kristen Colson, Finance Director

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Lindon City Community Profile Section

This section of the City's 2020-2021 Budget presents information regarding the City's rich culture, location, population, education, economic development, and statistics.

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LINDON CITY COMMUNITY PROFILE

HISTORY

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

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

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

Some notable historic sites include:

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



LINDON CITY COMMUNITY PROFILE

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

LOCATION

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



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

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

Lindon City Recognitions

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

LAND USE

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

LINDON CITY COMMUNITY PROFILE


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

POPULATION

According to the 2010 census, Lindon has a population of 10,070 and a median annual household income of \$78,385. Lindon is classified by the State of Utah as a 4th Class City. Total build-out population estimates for Lindon City are about 17,000. In the past, the City experienced a yearly growth rate of around three percent until the economic downturn slowed the growth rate substantially. Since 2010, the growth rate has averaged about 1.1% per year. The 2019 estimated population was 11,100.

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, 95.3% have a high school education and 43.9% 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
 Response Marketing Group
 Bamboo HR
 Wal-mart Supercenter
 Cascade Stucco and Exteriors

IMS Masonry
 Pharmatech
 Home Depot
 Boostability
 Universal Industrial Sales

Major sales tax payers include

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

Larry H Miller Lexus of Lindon
 Wheeler Machinery
 Low Book Sales
 Dastrup Auto
 Timpanogos Harley Davidson

APPROVED BUDGET
LINDON CITY COMMUNITY PROFILE

LINDON CITY STREET MAP



APPROVED BUDGET LINDON CITY COMMUNITY PROFILE

LINDON DAYS

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



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

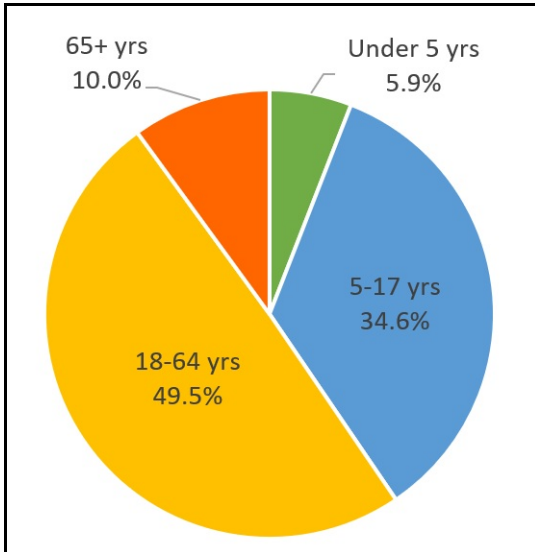
STATISTICS

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



APPROVED BUDGET
LINDON CITY COMMUNITY PROFILE

Lindon Population by Age Group



| Population Projections | |
|------------------------|--------|
| Current (2019 est.) | 11,100 |
| 2030 | 12,459 |
| 2040 | 13,721 |
| 2050 | 14,600 |
| 2060 | 15,900 |

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

| General Information | |
|------------------------------------|--------------------|
| Date of Incorporation | Mar. 5, 1924 |
| Form of Government | Six Member Council |
| Assessed Value of the City | \$1,737,242,569 |
| Area of the City | 8.5 sq. mi. |
| Elevation | 4,640 ft |
| Median Household Income | \$85,671 |
| 2010 Census Population | 10,070 |
| Population Composition | |
| White alone | 87.9% |
| Hispanic | 6.3% |
| Two or more races | 3.3% |
| Asian alone | 1.6% |
| African American alone | 0.1% |
| Pacific Islander alone | 0.9% |
| Gender | |
| Male | 48.8% |
| Female | 51.2% |
| Education of Persons Age 25+ Years | |
| High school grad or higher | 95.3% |
| Bachelor's degree or higher | 43.9% |

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



Lindon Days Parade

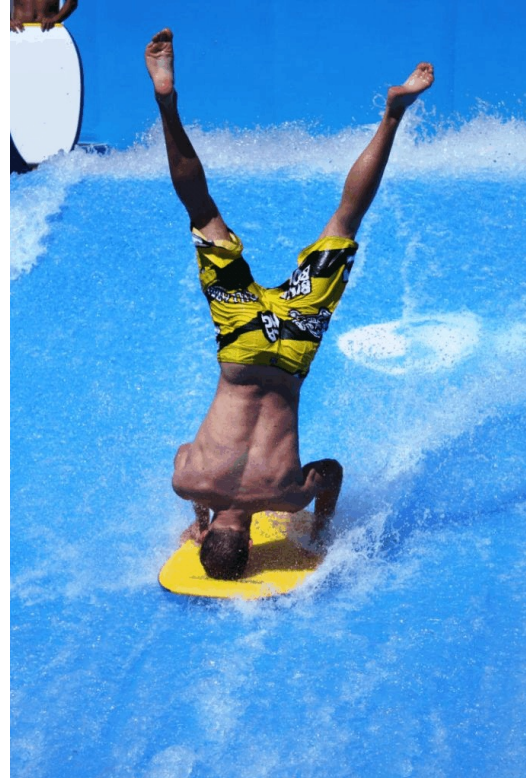
Murdock Trail Ribbon Cutting



APPROVED BUDGET
LINDON CITY COMMUNITY PROFILE



Aerial view of Aquatics Center



Patron enjoying the Flow Rider

| Recreation | |
|--------------------------|-----|
| Aquatics Center | 1 |
| Swimming pools | 5 |
| Community Center | 1 |
| Parks | 13 |
| Park Acreage (developed) | 58 |
| Playgrounds | 8 |
| Sports Fields | 9 |
| Tennis/Pickleball Courts | 7 |
| City Trails (miles) | 6.5 |

| Entertainment and Businesses | |
|------------------------------|-----|
| Parades | 1 |
| Restaurants | 22 |
| Home-Based Businesses | 265 |
| Total Businesses | 860 |

Aquatics Center



Little Miss Lindon Parade Float



APPROVED BUDGET
LINDON CITY COMMUNITY PROFILE

Churches

Fellowship Bible Church
The Church of Jesus Christ of Latter-day Saints



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



Community Development Building Permits Issued 2020 Fiscal Year

| | |
|--|-----|
| New Residence Single-Family Building Permits | 107 |
| New Commercial Building Permits | 10 |
| Total Building Permits | 359 |

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**

| Streets and Transportation | |
|-----------------------------------|-----------------|
| Miles of Paved Streets | 55 |
| Number of City Street Lights | 350 |
| Major Highway | I-15 |
| Distance to International Airport | 40 |
| Public Transportation | UTA Bus & Train |



| Sewer and Storm Drainage System | |
|--|-----------|
| Total Sewer Line Miles | 83 |
| Sewer Service Connections | 3,197 |
| Sewer Treatment Facility Location | Orem City |
| Storm Water Drainage Line Miles | 49 |



APPROVED BUDGET
LINDON CITY COMMUNITY PROFILE



| Police Protection 2020 Fiscal Year | |
|---------------------------------------|-------|
| Stations | 1 |
| Full-time Police Officers | 15 |
| Patrol Units | 15 |
| Calls for Service | 6,029 |
| Offenses | 4,059 |
| Arrests | 500 |
| Traffic Accidents | 311 |

| Culinary Water | |
|---|-------|
| Customer Connections | 3,220 |
| Average Daily Consumption (thousand gal.) | 1,250 |
| Water Main Line Miles | 88 |
| Storage Capacity (thousand gallons) | 3,830 |



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Budget Highlights and Overview Section

This section of the City's 2020-2021 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 | 23 |
| This section talks about the funds and fund types Lindon City utilizes. | |
| Lindon City Initiatives. | 29 |
| The Lindon City Initiatives talks about Staffing Level Changes, Salary and Benefit Increases, Tax Levels, Fee Changes, Capital Improvements, Fund Balance, and the Budget Calendar. | |
| Capital Projects | 36 |
| This section talks about all of the capital projects the City has planned for this fiscal year. | |
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| The Personnel Summary lists all of the positions by classification Citywide. | |
| Citywide Debt. | 42 |
| 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 2020-2021 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.).

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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 2020-2021 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

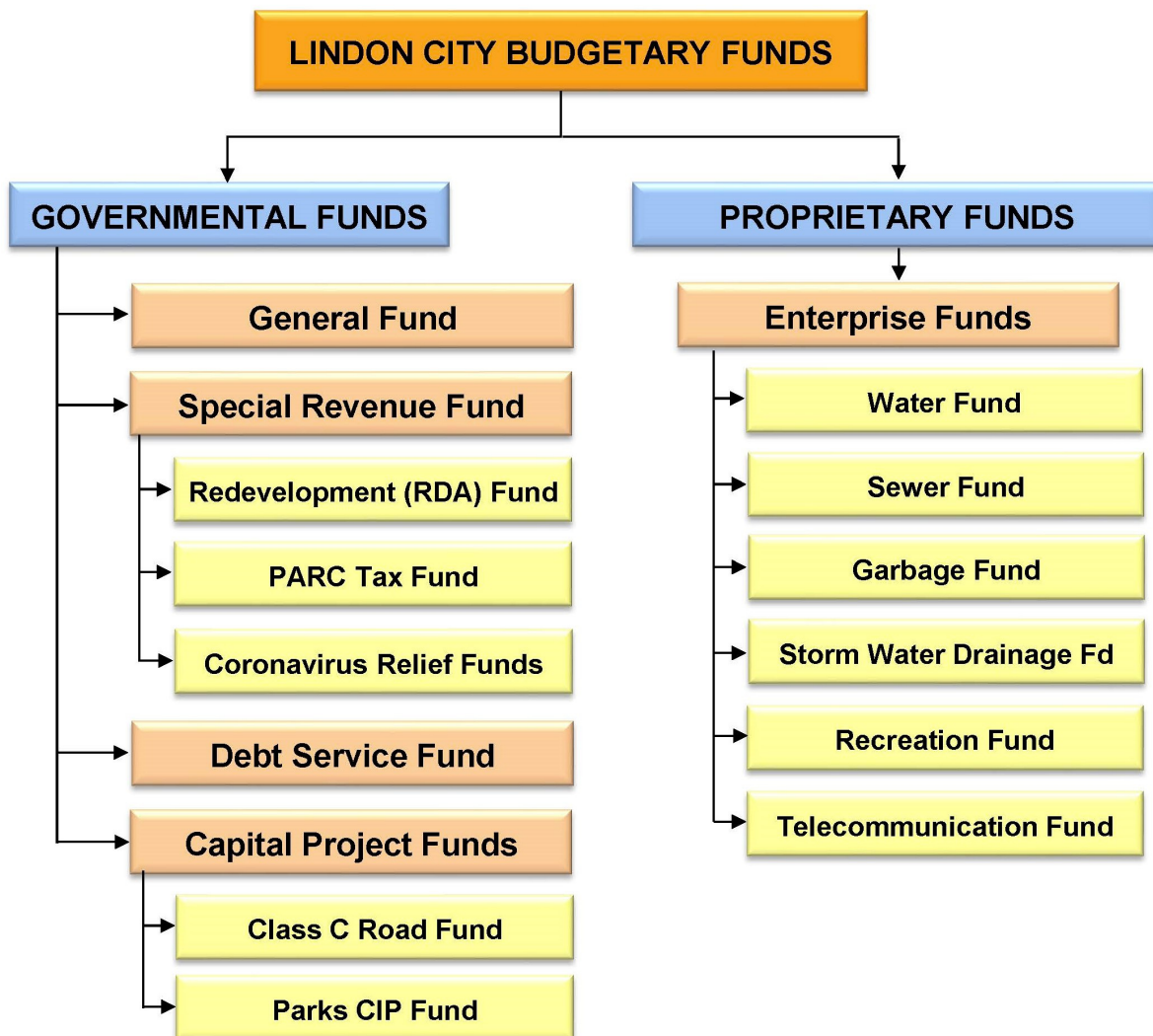
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accrual basis of budgeting, these amounts are recorded as expenditures in the current year. Depreciation is not budgeted. These types of differences occur in all proprietary funds for the 2020-2021 budget.

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 |
| Legal Services | Protective Inspections | Cemetery |
| Engineering | Animal Control | Planning & Economic Development |
| Elections | Streets | Transfers & Contributions |

Special Revenue Funds

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

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

The Coronavirus Relief Funds (CRF) Fund is a temporary fund used to track CARES Act funds distributed to Utah County and then shared with municipalities in Utah County including Lindon City. Lindon City received \$837,872.68 on June 26, 2020. Some of the funds were used in the 2020 fiscal year to reimburse the City for COVID-19 related costs already expended. The remaining funds will be expended in the 2021 fiscal year.

Debt Service Fund

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

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Capital Projects Funds

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

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 |

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

* Contracted Services

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

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

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

LINDON CITY INITIATIVES

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

Over the last twenty 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

Utah County's economy was pretty good up through the second week of March when Governor Herbert closed schools and businesses and encouraged residents to quarantine at home due to the COVID-19 pandemic. According to Utah Department of Workforce Services, jobs in Utah County increased by 2.2% from February 2019 to February 2020, but then decreased by 6.4% from April 2019 to April 2020. In addition, unemployment levels in Utah County went from 2.8% in March 2020 to 7.9% in April 2020. This dramatic change is still dampened compared to the state and national unemployment increases for the same time frames of 3.6% to 10.4% and 4.4% to 14.7%, respectively.

This has been an unprecedented time for creating a budget! With the COVID-19 pandemic and subsequent economic shutdowns, the future is completely unknown. Utah economists are estimating decreased sales tax revenues of 15-25% for at least the first quarter of the fiscal year, but could continue throughout the year. Some health officials are saying that the COVID-19 pandemic can last up to 2 years.

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In this economic environment, the Lindon City Budget was prepared with the philosophy of “hoping for the best, but preparing for the worst”. The budget includes a decrease in sales tax of 20% with overall revenues decreasing 5.8% and overall expenditures decreasing 10.5%. Leaders and Staff will continually monitor the economy and modify the City Budget as needed throughout the year.

Staffing Level Changes

In light of the current economic environment, there are no new staff proposed in the 2020-2021 budget. Leaders have not yet issued a hiring freeze, but will continue to evaluate that need as city revenues come in.

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 this and past economic crises, the Mayor or City Council recognize that this is not always possible, but will re-commit to these ideals when the economy improves.

The City Council has not approved a Cost of Living Allowance (COLA) increase which is normally effective July 1. However, the City Council stated that if revenues come in better than expected, this issue can be revisited later this year,

Merit increases, which are awarded based on performance evaluations and are normally effective January 1, were conditionally approved. Staff has worked for almost a year on changing the pay scale. Employees who are currently between “mid” and “high” on their pay scale range will be placed on steps 5-12. This change is reflected in the 2020-2021 budget, but will need final Council approval after reviewing the City’s financial situation in December 2020.

Lindon City continues to contract with NFP to manage the employee benefits. Medical and other insurances were bid out. Benefits remained mostly unchanged although the health insurance premiums increased 7.6% in the 2020-2021 fiscal year. Dental insurance premiums decreased 10% by switching providers. This year the employees will start paying 3% of their health insurance premiums. These changes resulted in a 3.7% increase to the City for employee medical and dental benefits. More information on employee benefits can be found in the Compensation Programs section of this budget.

Retirement contributions to Utah Retirement Systems remained largely unchanged. There was legislation passed which goes into effect July 1, which increases contributions for public safety personnel on Tier 2 of the Utah Retirement System by 4.27%. Currently, Lindon City only has 4 employees to which this applies.

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.

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

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

Rate and Fee Changes

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

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

These proposed increases result in the following changes.

Culinary Water Utility Fee

| ZONES | METER SIZE | | | | | | |
|-------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| | 1" | 1 ½" | 2" | 3" | 4" | 6" | 8" |
| Below North Union Canal | \$24.90 \$27.14 | \$48.64 \$53.12 | \$77.14 \$84.30 | \$167.37 \$183.03 | \$300.34 \$328.52 | \$618.54 \$676.67 | \$761.01 \$832.55 |
| Above North Union Canal | \$29.35 \$31.51 | \$53.09 \$57.49 | \$81.59 \$88.67 | \$171.82 \$187.40 | \$304.79 \$332.89 | \$622.99 \$681.04 | \$765.46 \$836.92 |
| Upper Foothills | \$46.54 \$45.44 | \$70.28 \$71.42 | \$98.78 \$102.60 | \$189.01 \$201.33 | \$321.98 \$346.82 | \$640.18 \$694.97 | \$782.65 \$850.85 |

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Usage Rate per 1,000 gallons

| ZONES | BLOCK | | | |
|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 1 | 2 | 3 | 4 |
| Below North Union Canal | \$1.48 \$1.62 | \$1.92 \$2.11 | \$2.59 \$2.84 | \$3.55 \$3.89 |
| Above North Union Canal | \$1.84 \$2.00 | \$2.35 \$2.60 | \$3.17 \$3.50 | \$4.34 \$4.80 |
| Upper Foothills | \$1.84 \$2.00 | \$2.35 \$2.60 | \$3.17 \$3.50 | \$4.34 \$4.80 |

Secondary Water - Metered secondary water (where available; in addition to fee based on lot size)

Base \$6.20

| Meter Size | ≤1" | 1.5" | 2" | 3" | 4" |
|------------|--------|---------|---------|---------|---------|
| Base Rate | \$6.39 | \$12.78 | \$20.45 | \$44.73 | \$80.51 |

Usage rate per 1,000 gallons

- If using treated water See Culinary Water Usage Rates and Blocks
- If using untreated water \$0.57 **\$0.58**

Sewer Utility Fee

Base charge - Based on Table 403.1 in 2015 International Plumbing Code as currently adopted or as may be amended.

- Single Family Residential (R-3, R-4) \$20.22 **\$21.03**
 - 1 base rate fee covers up to 2 units (home + accessory apartment)
- Multi-family Residential (R-2), per unit \$10.11 **\$10.52**
(½ base rate fee for Single Family Residential)
- Other Residential (R-1, R-2 [dormitories], Institutional), per unit \$5.06 **\$5.26**
(¼ base rate fee for Single Family Residential)
- Non-Residential, per water meter \$20.22 **\$21.03**

Usage rate per 1000 gallons \$2.67 **\$2.78**

Storm Water Utility Fee \$10.08 **\$10.38**

Garbage (Residential Only)

First garbage can \$10.30 **\$10.61**
Each additional garbage can \$8.76 **\$9.02**

Recycling, per can \$3.71 **\$3.82**

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

| | |
|--------------|---------------|
| Water | \$3.46 |
| Sewer | \$1.66 |
| Storm | \$1.31 |
| Garbage | \$0.31 |
| Recycling | \$0.11 |
| add'l tax | <u>\$0.41</u> |
| Total | \$7.26 |

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, the City does rely on sales tax revenue to fund operational costs. Lindon City's sales tax revenue is double the property tax revenue in a normal year, but sales tax revenue is less dependable than property tax revenue. With the expected decline in sales tax revenue, the City is projected to use 15.0% of the general fund's fund balance. The following chart shows the fund balance changes for the City's governmental funds.

The PARC Tax and Road CIP Funds have significant decreases in fund balances of 15.9% and 45.1%, respectively, due to capital projects. The other governmental funds have smaller changes in fund balances.

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

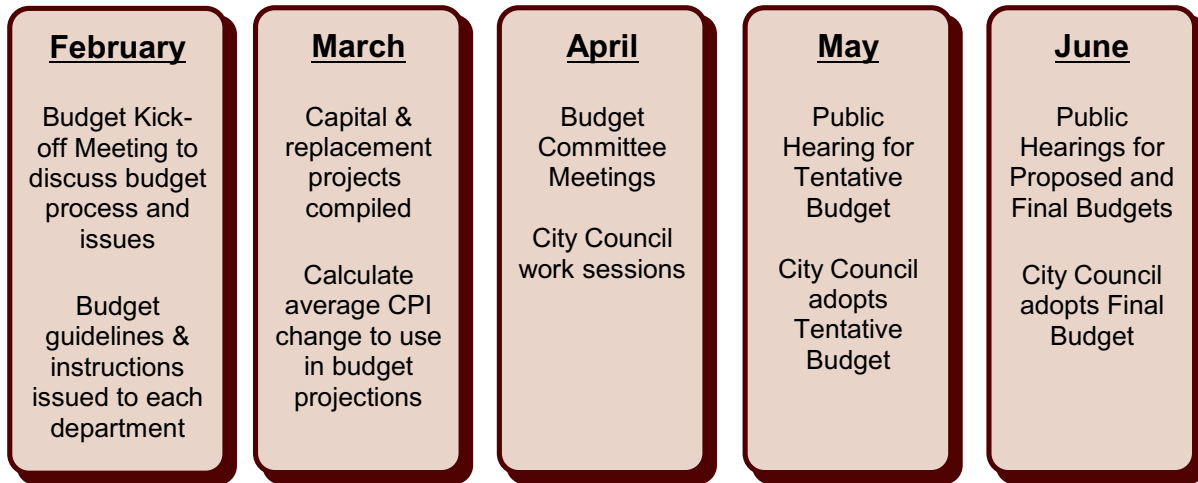
Summary of Changes in Fund Balances

| | Governmental Funds | | | | | |
|---------------------------|--------------------|------------------|----------------|------------------|------------------|----------------|
| | General | RDA | PARC Tax | Roads CIP | Parks CIP | Debt Svc |
| Beginning Balances | 2,320,352 | 1,168,362 | 458,464 | 4,287,075 | 1,687,255 | - |
| Revenues | | | | | | |
| Program revenues | | | | | | |
| Charges for services | 1,854,168 | | | | | |
| Impact Fees | 34,875 | | | 5,000 | 220,000 | |
| Grants and contributions | 18,200 | | | | | |
| General revenues | | | | | | |
| Property taxes | 2,323,887 | | | | | |
| Sales tax | 3,521,500 | | | | | |
| Other taxes | 1,487,000 | 120,000 | 432,000 | 562,500 | | |
| Other | 1,609,860 | 12,800 | 10,000 | 12,000 | - | |
| Total revenues | 10,849,490 | 132,800 | 442,000 | 579,500 | 220,000 | - |
| Transfers In | - | - | - | - | 10,000 | 646,113 |
| Expenses | | | | | | |
| General government | 3,385,650 | 34,400 | | | | |
| Public safety | 5,186,073 | | | | | |
| Streets | 421,360 | | | 411,000 | | |
| Parks and recreation | 514,600 | | 294,900 | | | |
| Capital projects | - | - | | 2,100,000 | 290,000 | |
| Debt Service | - | | | | | 646,113 |
| Water | | | | | | |
| Sewer | | | | | | |
| Solid Waste | | | | | | |
| Storm Water Drainage | - | | | | | |
| Recreation Fund | | | | | | |
| Telecomm. Fund | | | | | | |
| Total expenses | 9,507,683 | 34,400 | 294,900 | 2,511,000 | 290,000 | 646,113 |
| Transfers Out | 1,689,488 | - | 220,000 | - | 10,000 | - |
| Ending Balances | 1,972,671 | 1,266,762 | 385,564 | 2,355,575 | 1,617,255 | - |
| Percent Change | -15.0% | 8.4% | -15.9% | -45.1% | -4.1% | 0.0% |

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Budget Calendar

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



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

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

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

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

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

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

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

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

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

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

CAPITAL PROJECTS

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

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| Fund | Project | Budget |
|--------------|---|------------------|
| General | Government Building Improvements | 15,000 |
| General | Vehicles | 650,000 |
| General | New program for inspections and permits | 21,000 |
| Road | Streets projects and overlays | 2,100,000 |
| Park CIP | Pheasant Brook Park Improvements | 150,000 |
| Park CIP | Meadow Park improvements | 30,000 |
| Park CIP | Fryer Park improvements | 100,000 |
| Water | Well construction | 550,000 |
| Water | Various water line improvements | 590,000 |
| Sewer | Equipment upgrades | 89,000 |
| Sewer | Infiltration Elimination | 100,000 |
| Storm Water | Piping improvements | 270,000 |
| Recreation | Various pool improvements | 105,000 |
| Recreation | Community Center improvements | 20,000 |
| TOTAL | | 4,790,000 |

Description of significant capital projects

The Police Department will replace 15 fleet vehicles as part of an estimated \$650,000 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 \$80,000. Fuel and maintenance costs are not anticipated to increase noticeably since these vehicles will replace current lease vehicles.

The Road Fund has allocated \$2,100,000 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.

The Parks CIP Fund has budgeted \$280,000 for improvements in three different parks. The City will add two additional pickleball courts in Pheasant Brook Park, picnic areas in Meadow Park, and a second pavilion in Fryer Park. The City's maintenance contract for these parks is expected to decrease several hundred dollars annually as the expanded infrastructure will leave less grass to mow.

The Water Fund has budgeted \$550,000 to engineer and purchase property for a new well. Well #2 is becoming less efficient and needs to be replaced. This year a new well site will be determined and property will be secured for the site. Construction of the new well will take place in the next few years and is anticipated to be about \$1 million.

Other water system improvements include replacing an aging waterline under Canal Drive, booster station upgrades, water system meter upgrades on both the culinary and secondary (irrigation) water systems, and pressure reducing valve upgrades in two

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

different locations. These projects are not expected to impact future budgets for the next five years at least.

The Sewer Fund has allocated \$100,000 for sewer line infiltration elimination. Sewer pipes that have cracks in them will be lined to keep waste from leaking out and storm water from seeping in. This will be an ongoing project throughout the City for the next several years, thus impacting future capital budgets. As the sewer lines are sealed, keeping storm water from seeping in, the City's treatment costs are expected to decrease several hundred dollars annually. The exact amount is not known since it is not known how much storm water is entering into the City's sewer system.

The Storm Water Fund has allocated \$270,000 for lining and de-rooting existing pipes and installing piping in part of the Main Ditch. These projects will help the City avoid future claims of damages to personal property due to flooding during storm events.

The Recreation Fund has budgeted \$105,000 for various improvements to the Aquatics Center, including a new slide. These projects are intended to improve the quality of the facility and anticipated to increase the number of returning customers and thus are expected to increase revenue several thousand dollars annually in future budgets.

Future Projects

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

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

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

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

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

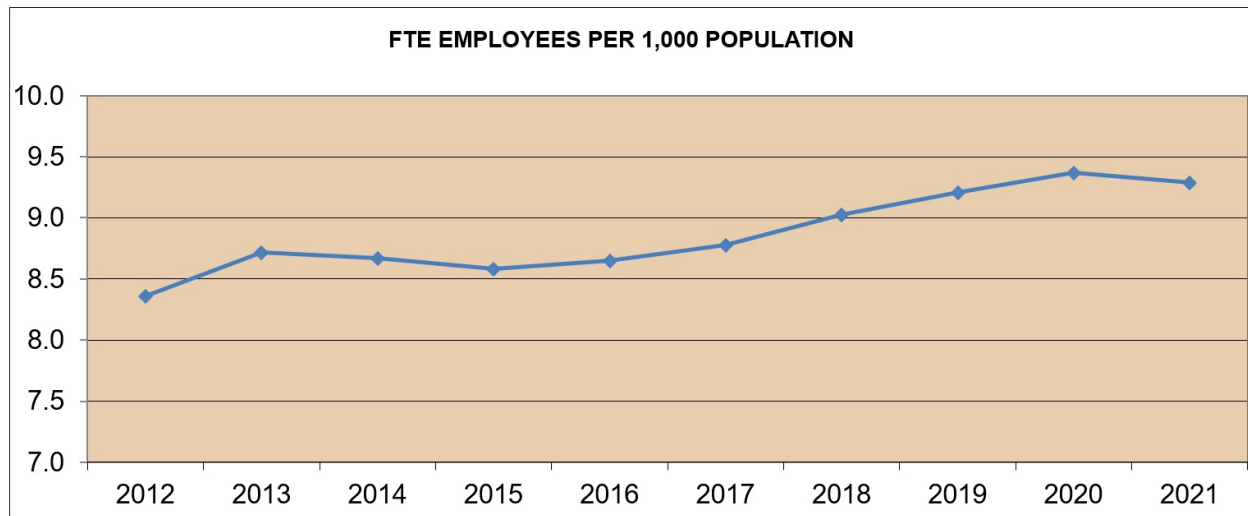
APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

| Fund | Category | Cost for fiscal year ending: | | | | |
|--------------|--------------------------------|------------------------------|------------------|------------------|------------------|------------------|
| | | 2022 | 2023 | 2024 | 2025 | 2026 |
| General | Building Improvements | 101,000 | 84,000 | 68,000 | 96,000 | - |
| General | Machinery & Equipment | 375,000 | 180,000 | 200,000 | - | - |
| General | Parks & Trails Improvements | 57,000 | 12,000 | 30,000 | 12,000 | 12,000 |
| General | Personnel | 70,000 | 130,000 | 200,000 | 200,000 | 200,000 |
| General | Vehicles | 685,000 | - | 680,500 | 60,000 | 660,000 |
| PARC Tax | Aquatics Center Improvements | 50,000 | 15,000 | 14,000 | - | - |
| PARC Tax | Community Center Improvements | - | - | - | 13,000 | - |
| PARC Tax | Parks & Trails Improvements | 38,000 | 80,000 | 80,000 | 5,000 | - |
| Park CIP | Parks & Trails Improvements | - | - | - | 25,000 | 150,000 |
| Recreation | Aquatics Center Improvements | 95,000 | 60,000 | 155,000 | 60,000 | 30,000 |
| Recreation | Community Center Improvements | 95,000 | 70,000 | 70,000 | 50,000 | - |
| Road | System Improvements | 250,000 | 250,000 | 250,000 | - | - |
| Sewer | Collection System Improvements | - | - | 90,000 | - | - |
| Sewer | Machinery & Equipment | 200,000 | - | 120,000 | - | - |
| Sewer | System Improvements | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Storm Water | Personnel | - | - | 70,000 | 70,000 | 70,000 |
| Storm Water | System Improvements | - | 250,000 | - | - | - |
| Storm Water | Vehicles | - | - | 40,000 | - | - |
| Water | Machinery & Equipment | 120,000 | - | - | - | - |
| Water | System Improvements | 1,240,000 | 1,390,000 | 1,410,000 | 370,000 | 370,000 |
| Total | | 3,426,000 | 2,571,000 | 3,527,500 | 1,011,000 | 1,542,000 |

PERSONNEL SUMMARY

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

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW



On the following page is a summary of the changes in the number of full-time (FT) and part-time (PT) personnel in the different departments and divisions. There are no personnel changes in the 2020-2021 fiscal year.

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

Summary of Personnel Positions

| | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2020-21 VARIANCE</u> |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------------------|
| LEGISLATIVE | | | | | | |
| Mayor & Council | | | | | | |
| FT | 0 | 0 | 0 | 0 | 0 | 0 |
| PT | 6 | 6 | 6 | 6 | 6 | 0 |
| Planning Commission | | | | | | |
| FT | 0 | 0 | 0 | 0 | 0 | 0 |
| PT | 7 | 7 | 7 | 7 | 7 | 0 |
| COURT | | | | | | |
| FT | 1 | 1 | 1 | 1 | 1 | 0 |
| PT | 2 | 2 | 2 | 2 | 2 | 0 |
| ADMINISTRATIVE | | | | | | |
| Administration | | | | | | |
| FT | 2 | 3 | 3 | 3 | 3 | 0 |
| PT | 0 | 0 | 0 | 0 | 0 | 0 |
| Finance & Treasury | | | | | | |
| FT | 4 | 4 | 4 | 4 | 4 | 0 |
| PT | 1 | 1 | 1 | 1 | 1 | 0 |
| Legal Services | | | | | | |
| FT | 0 | 0 | 1 | 1 | 1 | 0 |
| PT | 0 | 0 | 1 | 1 | 1 | 0 |
| COMMUNITY DEVELOPMENT | | | | | | |
| Protective Inspections | | | | | | |
| FT | 2 | 2 | 2 | 2 | 2 | 0 |
| PT | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning | | | | | | |
| FT | 3 | 3 | 3 | 3 | 3 | 0 |
| PT | 1 | 1 | 1 | 1 | 1 | 0 |
| PARKS & RECREATION | | | | | | |
| FT | 4 | 4 | 5 | 5 | 5 | 0 |
| PT | 95 | 95 | 95 | 95 | 95 | 0 |
| POLICE | | | | | | |
| FT | 17 | 17 | 17 | 17 | 17 | 0 |
| PT | 3 | 3 | 4 | 4 | 4 | 0 |
| PUBLIC WORKS | | | | | | |
| Administration | | | | | | |
| FT | 4 | 5 | 6 | 6 | 6 | 0 |
| PT | 1 | 1 | 1 | 1 | 1 | 0 |
| Sewer | | | | | | |
| FT | 3 | 3 | 3 | 3 | 3 | 0 |
| PT | 0 | 0 | 0 | 0 | 0 | 0 |
| Storm Drainage | | | | | | |
| FT | 2 | 2 | 2 | 2 | 2 | 0 |
| PT | 0 | 0 | 0 | 0 | 0 | 0 |
| Streets | | | | | | |
| FT | 2 | 2 | 2 | 2 | 2 | 0 |
| PT | 0 | 0 | 0 | 0 | 0 | 0 |
| Water | | | | | | |
| FT | 4 | 4 | 4 | 4 | 4 | 0 |
| PT | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | | | | | |
| FT | 48 | 50 | 52 | 52 | 52 | 0 |
| PT | 115 | 115 | 117 | 117 | 117 | 0 |

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

CITYWIDE DEBT

Lindon City does not have any general obligation debt. During the 2018-2019 fiscal year, the City had the opportunity to sell 9 acres of property. The City Council chose to use the proceeds from that sale to pay off the 2005 Sales Tax Revenue Bond 7 years early and pay down the last 5 years of the 2016 Sales Tax Revenue Bond. The City Council also allocated excess sales tax revenue to be used in the 2020 fiscal year and had hoped to allocate more in the 2021 fiscal year. These accelerated principal payments on the 2016 Sales Tax Revenue Bond were anticipated to pay it off 10 years early. However, with the COVID-19 pandemic and economic uncertainty, there are not excess funds to pay extra principal in the 2021 fiscal year. There are sufficient funds to cover all required debt service payments for the 2021 fiscal year.

The City's debt service requirements for the 2020-2021 fiscal year are detailed in the table below. Descriptions of long-term debt follow.

| Fund Type | 2020-2021 FY Debt Requirements | | Outstanding Principal as of June 30, 2021 |
|----------------|-----------------------------------|-------------|---|
| Governmental | Principal | \$173,000 | \$343,000 |
| | Interest | \$ 8,510 | |
| | Total | \$181,510 | |
| Proprietary | Principal | \$775,264 | \$12,894,203 |
| | Interest | \$410,610 | |
| | Total | \$1,185,874 | |
| Citywide Total | Principal | \$948,264 | \$13,237,203 |
| | Interest | \$419,120 | |
| | Total | \$1,367,384 | |

Governmental Activities2013 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, 2020 was \$20,000. This note is scheduled to mature in July 2021.

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, 2020 was \$496,000 with interest requirements totaling \$17,883. These bonds are scheduled to mature in March 2031, but as discussed earlier are anticipated to be retired earlier during the 2022-2023 fiscal year.

Business-type Activities

1998 Central Utah Projects (CUP) Allotment Obligation

The City entered into an agreement with the Central Utah Water Conservancy District (CUWCD) to acquire an allotment of 1,425 acre feet of Central Utah Projects (CUP) water. The agreement was for 50 years starting in 1998 at an estimated cost of \$160 per acre foot. The City deferred payments for 10 years and is amortizing the payments over forty years. In January 2000, the City received a grant of \$1,899,011 from CUWCD. As part of the terms of the grant, the City gave back rights to 500 acre feet, leaving the City with rights to 925 acre feet per year. Lindon City received notice that the total repayment for the block is \$3,279,033 with an annual payment of \$142,404 beginning February 2008. Debt service payments are made annually with interest at 3.222%. The principal outstanding at June 30, 2020 was \$2,542,451 with interest requirements totaling \$1,302,599. 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, 2020 was \$1,331,016. This note is scheduled to mature in February 2032.

2011 Sewer Revenue Bond

The 2011 Sewer Revenue Bond was issued for \$3,000,000 at an interest rate of 2.5%. The proceeds from this bond were used to improve and upgrade sewer lines, pump and lift station on Geneva Road near the Orem City border. The principal outstanding at June 30, 2020 was \$1,832,000 with interest requirements totaling \$286,225. These bonds are scheduled to mature in July 2031.

2017 Sewer Revenue Bond

The 2017 Sewer Revenue Bond was issued for \$1,262,000 at an interest rate of 2.86%. The proceeds from this bond were used to reimburse Ivory Development for the City's portion of the construction of Sewer Lift #7. The principal outstanding at June 30, 2020 was \$1,033,000 with interest requirements totaling \$189,146. These bonds are scheduled to mature in June 2033.

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 refund in advance the 2008 Sales Tax Revenue Bond. The principal outstanding at June 30, 2020 was \$6,840,000 with interest requirements totaling \$2,051,925. These bonds are scheduled to mature in July 2033.

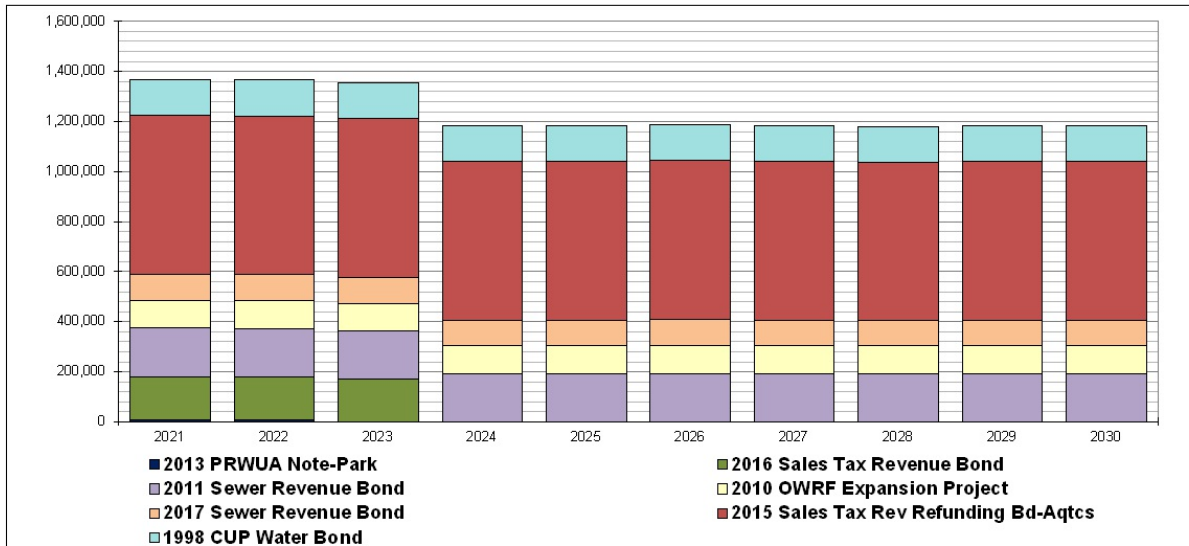
Legal Limits

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 2020 real property taxable value for Lindon City is \$1,743,089,128. This sets the limit of indebtedness at \$69,723,565. As of June 30, 2020, Lindon City’s total outstanding debt principal is \$13,237,203. This is well within the state limit.

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

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

ANNUAL DEBT PAYMENTS BY OBLIGATION



| Obligation | Principal & interest payments for fiscal year ending: | | | | | | | | | | Original Principal | Maturity Date |
|----------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|---------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | | |
| 2013 PRWUA Note-Park | 10,000 | 10,000 | | | | | | | | | 100,000 | 7/30/2021 |
| 2016 Sales Tax Revenue Bond | 171,510 | 171,098 | 171,276 | | | | | | | | 2,600,000 | 3/1/2031 |
| 2011 Sewer Revenue Bond | 192,800 | 192,125 | 192,375 | 192,525 | 192,575 | 192,525 | 192,375 | 192,125 | 192,775 | 192,300 | 3,000,000 | 7/1/2031 |
| 2010 OWRF Expansion Project | 110,778 | 110,778 | 110,778 | 110,965 | 110,965 | 110,965 | 110,965 | 110,965 | 110,965 | 110,965 | 2,217,241 | 2/1/2032 |
| 2017 Sewer Revenue Bond | 103,117 | 104,015 | 103,841 | 103,610 | 103,322 | 103,963 | 103,532 | 103,044 | 103,484 | 103,838 | 1,262,000 | 6/1/2033 |
| 2015 Sales Tax Rev Refunding Bd. | 636,775 | 635,075 | 633,075 | 635,700 | 635,700 | 637,900 | 634,400 | 630,300 | 635,400 | 634,600 | 7,470,000 | 7/15/2033 |
| 1998 CUP Water Bond | 142,404 | 142,404 | 142,404 | 142,404 | 142,404 | 142,404 | 142,404 | 142,404 | 142,404 | 142,404 | 3,279,033 | 2/28/2047 |
| TOTALS | 1,367,384 | 1,365,494 | 1,353,749 | 1,185,204 | 1,184,966 | 1,187,756 | 1,183,675 | 1,178,837 | 1,185,028 | 1,184,107 | 19,928,274 | |

BUDGET SUMMARY

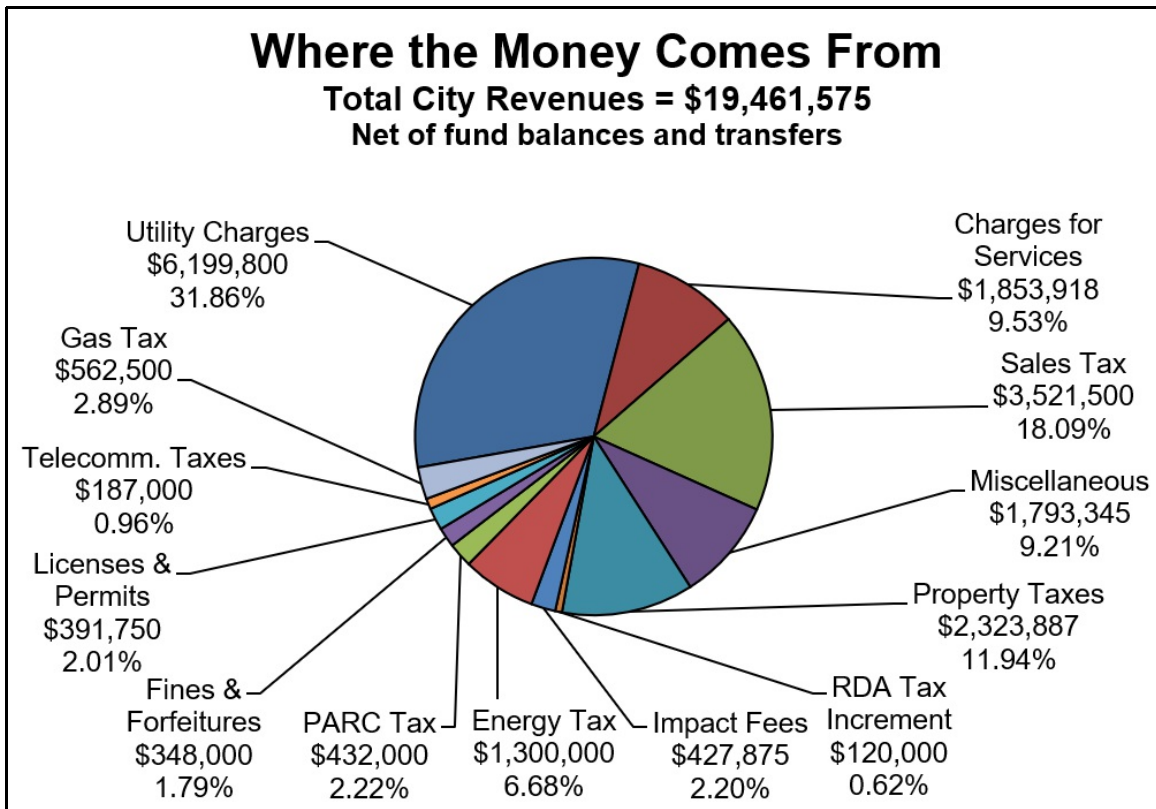
Citywide Revenues

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

Utility Charges

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

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW



Sales Tax

The combined sales tax rate in Lindon is 7.25%. The rate is a combination of various sales tax assessments with the majority of the tax rate charged for the State of Utah (4.85%) and the remaining for various transportation taxes (1.05%), Lindon City (1%), Utah County (0.25%), and Lindon’s PARC tax (0.1%).

The Utah State Tax Commission collects all of the sales tax. The State requires cities to share half of their 1% local sales tax which is then pooled and redistributed back to every city based on population. Since Lindon has a smaller population, the City is only able to retain about two-thirds of the local sales taxes from sales in the city. The City’s functioning sales tax rate is about 0.66%.

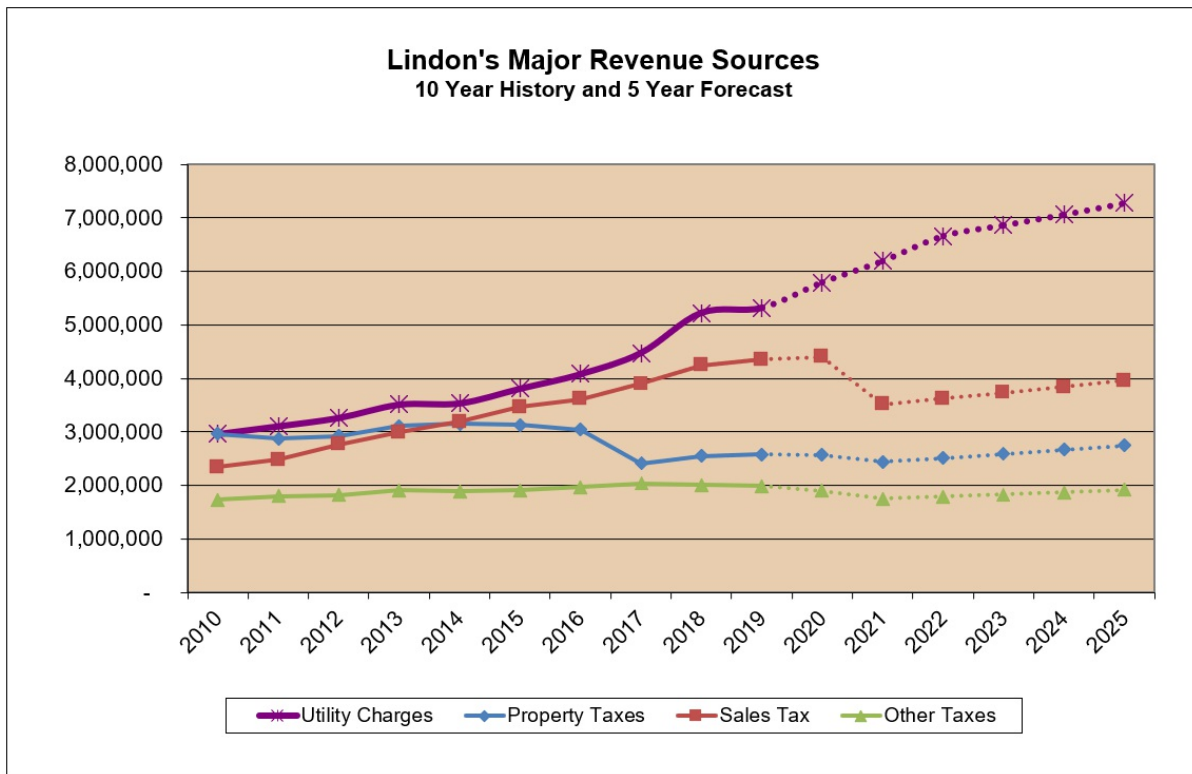
Sales tax has been a major source of revenue in the last decade. Of all the taxes, Lindon City receives the most revenue from sales tax. However it is also one of the most volatile of the City’s revenues, reacting with the economy. Lindon City’s sales tax revenue reduced a total of 27.9% during the Great Recession, from the 2006-2007 fiscal year to the 2009-2010 fiscal year. However, the sales tax revenue increased an average of 6.5% annually 2010-2020.

With the unprecedented COVID-19 pandemic and shutdowns of national and local economy’s, City leaders are left wondering what the 2020-2021 fiscal year will bring.

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

The future is unknown and difficult to forecast. With an abundance of caution, Lindon City is “planning for the worst while hoping for the best”. Sales tax revenues are budgeted at \$3.5 million, which is a 20% reduction from the 2019-2020 fiscal year. Revenues will be watched closely and the budget will be amended throughout the year as needed.

As you can see from the following chart, sales tax revenue is expected to increase by about 3% each year for the 4 years following the expected dip in the 2021 fiscal year.



Property Taxes

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

In the 2020 fiscal year, Lindon City received about 12.3% of the total property taxes paid. For example, on a primary residence taxed on a value of \$300,000, the owner would pay a property tax bill of \$2,873, of which, Lindon would receive \$352. The majority of the property tax paid (\$2,040) would go to the Alpine School district.

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

Lindon's Certified Tax Rate (CTR) will decrease from 0.001241 to 0.001174 for taxes collected in the 2020-2021 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 \$2.3 million in property tax revenues this fiscal year.

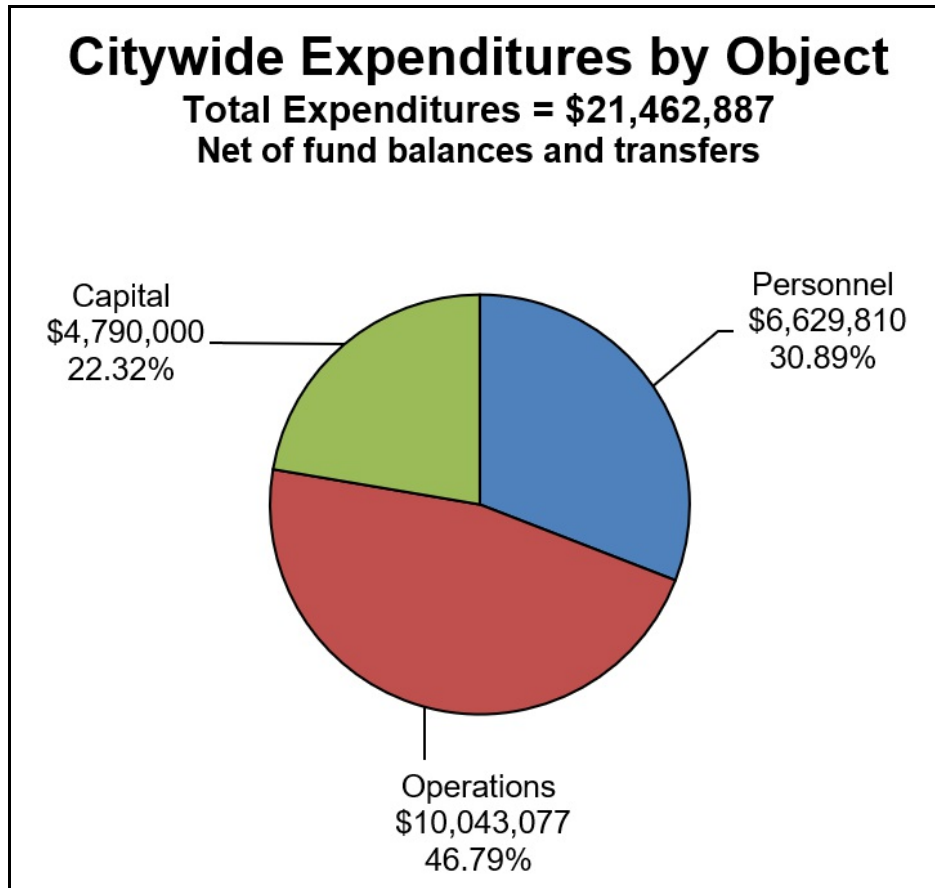
Property taxes also include the tax increment that the Redevelopment Agency (RDA) receives for the project areas. The decline in property taxes in 2017 is because District 3 of the RDA ended and stopped collecting tax increment. The State Street District ended in 2019 with the final year of tax increment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

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

Citywide Expenditures

The following graph shows Citywide expenditures classified by type (personnel, operational and capital) and does not include transfers and fund balance appropriations. You can see that capital expenditures are 22.32% of budgeted expenses while the majority (46.79%) of the City's budget is for operational expenditures.

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

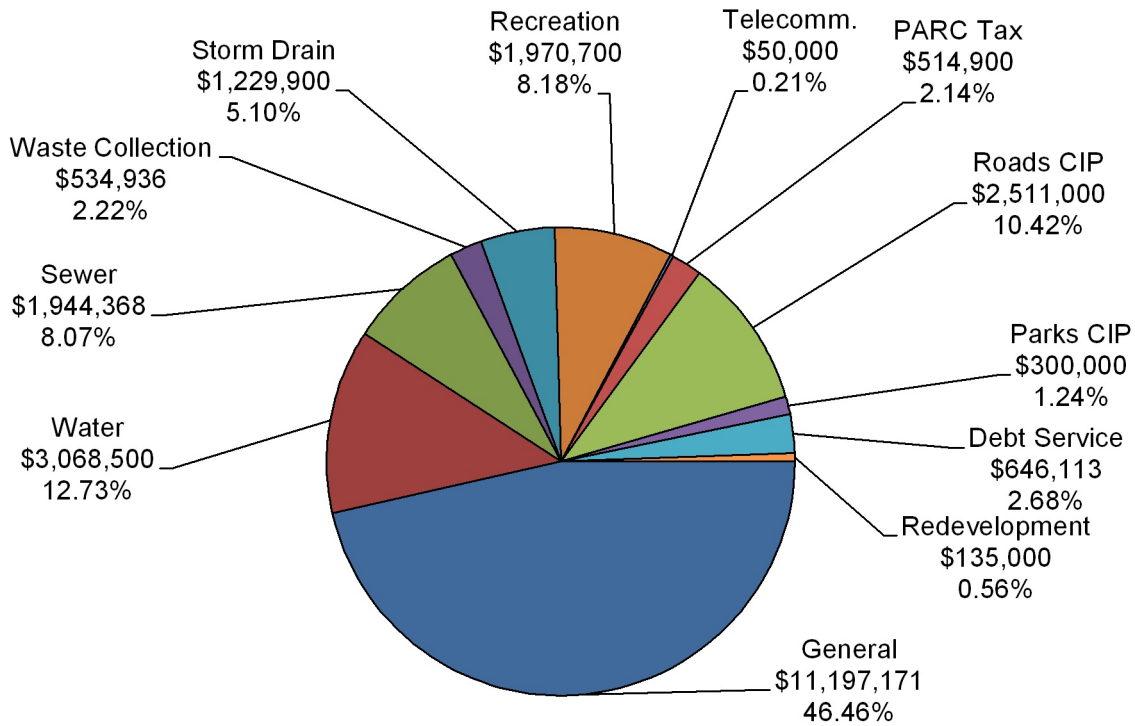


When you include the transfers and fund balance appropriations, the total Citywide Budget is \$24,102,588 for 2020-2021. On the next few pages is a chart depicting the Citywide Budget by Funds followed by the Budget Summary for the City.

**APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW**

Citywide Expenditures by Fund

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



| <u>Fund</u> | <u>Budget</u> |
|------------------|---------------------|
| General | \$11,197,171 |
| Water | \$3,068,500 |
| Sewer | \$1,944,368 |
| Waste Collection | \$534,936 |
| Storm Drain | \$1,229,900 |
| Recreation | \$1,970,700 |
| Telecomm. | \$50,000 |
| PARC Tax | \$514,900 |
| Roads CIP | \$2,511,000 |
| Parks CIP | \$300,000 |
| Debt Service | \$646,113 |
| Redevelopment | \$135,000 |
| Total | \$24,102,588 |

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

BUDGET SUMMARY

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

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

BUDGET SUMMARY

| DESCRIPTION | 2017-2018 ACTUAL | 2018-2019 ACTUAL | 2019-2020 AMENDED | 2020-2021 REQUESTED |
|--|---------------------|---------------------|----------------------|------------------------|
| WEST SIDE DISTRICT REVENUES | | | | |
| Other | 414 | 513 | 375 | 200 |
| Use of Fund Balance | 1,420 | 0 | 0 | 0 |
| TOTAL WEST SIDE DISTRICT REVENUES | 1,833 | 513 | 375 | 200 |
| WEST SIDE DISTRICT EXPENDITURES | | | | |
| Operations | 1,833 | 0 | 0 | 0 |
| Appropriation to Fund Balance | 0 | 513 | 375 | 200 |
| TOTAL WEST SIDE DISTRICT EXPENDITURES | 1,833 | 513 | 375 | 200 |
| DISTRICT #3 REVENUES | | | | |
| Tax Increment | 0 | 0 | 0 | 0 |
| Other | 6,295 | 10,324 | 8,000 | 4,800 |
| Use of Fund Balance | 687 | 0 | 0 | 2,200 |
| TOTAL DISTRICT #3 REVENUES | 6,982 | 10,324 | 8,000 | 7,000 |
| DISTRICT #3 EXPENDITURES | | | | |
| Operations | 6,982 | 5,148 | 7,000 | 7,000 |
| Capital | 0 | 0 | 0 | 0 |
| Appropriation to Fund Balance | 0 | 5,176 | 1,000 | 0 |
| TOTAL DISTRICT #3 EXPENDITURES | 6,982 | 10,324 | 8,000 | 7,000 |
| 700 NORTH CDA REVENUES | | | | |
| Tax Increment | 72,958 | 102,228 | 118,010 | 120,000 |
| Other | 201 | 1,823 | 3,000 | 1,800 |
| Use of Fund Balance | 0 | 0 | 0 | 0 |
| TOTAL 700 NORTH CDA REVENUES | 73,159 | 104,051 | 121,010 | 121,800 |
| 700 NORTH CDA EXPENDITURES | | | | |
| Operations | 49,510 | 16,614 | 19,700 | 21,800 |
| Appropriation to Fund Balance | 23,650 | 87,437 | 101,310 | 100,000 |
| TOTAL 700 NORTH CDA EXPENDITURES | 73,159 | 104,051 | 121,010 | 121,800 |
| PARC TAX FUND REVENUES | | | | |
| PARC Tax | 595,280 | 610,362 | 576,000 | 432,000 |
| Other | 10,839 | 20,081 | 15,000 | 10,000 |
| Use of Fund Balance | 0 | 0 | 384,305 | 72,900 |
| TOTAL PARC TAX FUND REVENUES | 606,119 | 630,443 | 975,305 | 514,900 |
| PARC TAX FUND EXPENDITURES | | | | |
| Operations | 468,294 | 427,014 | 725,305 | 514,900 |
| Capital | 56,975 | 0 | 250,000 | 0 |
| Appropriation to Fund Balance | 80,851 | 203,429 | 0 | 0 |
| TOTAL PARC TAX FUND EXPENDITURES | 606,119 | 630,443 | 975,305 | 514,900 |
| DEBT SERVICE REVENUES - transfers | | | | |
| | 858,371 | 2,946,429 | 1,174,552 | 646,113 |
| DEBT SERVICE EXPENDITURES | | | | |
| Principal | 760,998 | 2,844,850 | 1,149,876 | 635,953 |
| Interest | 94,260 | 98,386 | 23,026 | 8,510 |
| Paying Agent Fees | 3,114 | 3,193 | 1,650 | 1,650 |
| TOTAL DEBT SERVICE EXPENDITURES | 858,371 | 2,946,429 | 1,174,552 | 646,113 |

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

BUDGET SUMMARY

| DESCRIPTION | 2017-2018 ACTUAL | 2018-2019 ACTUAL | 2019-2020 AMENDED | 2020-2021 REQUESTED |
|--|---------------------|---------------------|----------------------|------------------------|
| CLASS C ROADS C.I.P. REVENUES | | | | |
| Taxes | 444,465 | 474,449 | 750,000 | 562,500 |
| Impact Fees | 65,711 | 181,412 | 5,000 | 5,000 |
| Transfers In | 1,700,000 | 1,000,000 | 900,000 | 0 |
| Other | 255,235 | 164,508 | 24,000 | 12,000 |
| Use of Fund Balance | 0 | 0 | 0 | 1,931,500 |
| TOTAL CLASS C ROADS C.I.P. REVENUES | 2,465,410 | 1,820,369 | 1,679,000 | 2,511,000 |
| CLASS C ROADS C.I.P. EXPENDITURES | | | | |
| Operations | 367,901 | 333,229 | 426,400 | 411,000 |
| Capital | 565,144 | 128,526 | 1,200,000 | 2,100,000 |
| Appropriation to Fund Balance | 1,532,365 | 1,358,615 | 52,600 | 0 |
| TOTAL CLASS C ROADS C.I.P. EXPENDITURES | 2,465,410 | 1,820,369 | 1,679,000 | 2,511,000 |
| PARKS C.I.P. REVENUES | | | | |
| Impact Fees | 399,508 | 475,543 | 480,000 | 220,000 |
| Transfers In | 0 | 10,593 | 6,000 | 10,000 |
| Use of Fund Balance | 0 | 0 | 0 | 70,000 |
| TOTAL PARKS C.I.P. REVENUES | 399,508 | 486,136 | 486,000 | 300,000 |
| PARKS C.I.P. EXPENDITURES | | | | |
| Operations | 10,000 | 10,000 | 20,000 | 20,000 |
| Capital | 1,785 | 60,045 | 180,500 | 280,000 |
| Appropriation to Fund Balance | 387,723 | 416,091 | 285,500 | 0 |
| TOTAL PARKS C.I.P. EXPENDITURES | 399,508 | 486,136 | 486,000 | 300,000 |
| WATER FUND REVENUES | | | | |
| Utility Fees | 2,233,925 | 2,408,750 | 2,598,200 | 2,794,200 |
| Impact Fees | 156,506 | 221,425 | 172,000 | 78,000 |
| Other | 1,931,594 | 710,242 | 430,870 | 74,300 |
| Use of Fund Balance | 0 | 0 | 0 | 122,000 |
| TOTAL WATER FUND REVENUES | 4,322,025 | 3,340,417 | 3,201,070 | 3,068,500 |
| WATER FUND EXPENDITURES | | | | |
| Personnel | 290,910 | 335,892 | 308,390 | 353,900 |
| Operations | 1,166,785 | 1,061,655 | 1,240,175 | 1,337,690 |
| Capital | 365,686 | 501,933 | 963,500 | 1,140,000 |
| Appropriation to Fund Balance | 2,498,644 | 1,440,937 | 689,005 | 236,910 |
| TOTAL WATER FUND EXPENDITURES | 4,322,025 | 3,340,417 | 3,201,070 | 3,068,500 |
| SEWER FUND REVENUES | | | | |
| Utility Fees | 1,773,733 | 1,508,923 | 1,647,360 | 1,713,300 |
| Impact Fees | 100,760 | 184,732 | 110,000 | 40,000 |
| Other | 2,005,578 | 105,173 | 43,285 | 33,885 |
| Use of Fund Balance | 236,442 | 240,011 | 0 | 157,183 |
| TOTAL SEWER FUND REVENUES | 4,116,513 | 2,038,840 | 1,800,645 | 1,944,368 |
| SEWER FUND EXPENDITURES | | | | |
| Personnel | 231,623 | 178,592 | 227,220 | 271,350 |
| Operations | 2,051,788 | 1,149,051 | 1,485,430 | 1,484,018 |
| Capital | 902,024 | 413,896 | 35,000 | 189,000 |
| Appropriation to Fund Balance | 931,078 | 297,301 | 52,995 | 0 |
| TOTAL SEWER FUND EXPENDITURES | 4,116,513 | 2,038,840 | 1,800,645 | 1,944,368 |

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

BUDGET SUMMARY

| DESCRIPTION | 2017-2018 ACTUAL | 2018-2019 ACTUAL | 2019-2020 AMENDED | 2020-2021 REQUESTED |
|--|---------------------|---------------------|----------------------|------------------------|
| WASTE COLLECTION REVENUES | | | | |
| Utility Fees | 415,471 | 479,759 | 513,000 | 528,400 |
| Use of Fund Balance | 36,178 | 9,195 | 13,900 | 6,536 |
| TOTAL WASTE COLLECTION REVENUES | 451,649 | 488,955 | 526,900 | 534,936 |
| WASTE COLLECTION EXPENDITURES | | | | |
| Operations | 451,649 | 488,955 | 526,900 | 534,936 |
| Appropriation to Fund Balance | 0 | 0 | 0 | 0 |
| TOTAL WASTE COLLECTION EXPENDITURES | 451,649 | 488,955 | 526,900 | 534,936 |
| STORM WATER DRAINAGE REV. | | | | |
| Utility Fees | 799,344 | 920,072 | 1,030,000 | 1,163,900 |
| Impact Fees | 124,858 | 207,429 | 83,000 | 50,000 |
| Other | 469,047 | 56,268 | 16,000 | 16,000 |
| Use of Fund Balance | 0 | 0 | 0 | 0 |
| TOTAL STORM WATER DRAINAGE REV. | 1,393,249 | 1,183,769 | 1,129,000 | 1,229,900 |
| STORM WATER DRAINAGE EXP. | | | | |
| Personnel | 183,501 | 197,500 | 201,670 | 203,015 |
| Operations | 697,551 | 787,118 | 454,860 | 374,182 |
| Capital | 51,581 | 9,361 | 183,000 | 270,000 |
| Appropriation to Fund Balance | 460,617 | 189,789 | 289,470 | 382,703 |
| TOTAL STORM WATER DRAINAGE EXP. | 1,393,249 | 1,183,769 | 1,129,000 | 1,229,900 |
| RECREATION FUND REVENUES | | | | |
| Bond Proceeds/Interest | 2,069 | 4,896 | 3,800 | 3,000 |
| Admission | 405,834 | 405,022 | 344,100 | 400,000 |
| Lessons/Programs | 178,150 | 158,703 | 76,210 | 133,500 |
| Rentals | 150,244 | 127,992 | 124,750 | 153,000 |
| Grants and Contributions | 847,163 | 5,864 | 11,475 | 6,300 |
| Transfers In | 976,300 | 985,512 | 1,462,900 | 1,263,375 |
| Use of Fund Balance | 0 | 0 | 56,185 | 11,525 |
| TOTAL RECREATION FUND REVENUES | 2,559,760 | 1,687,988 | 2,079,420 | 1,970,700 |
| RECREATION FUND EXPENDITURES | | | | |
| Personnel | 558,800 | 579,692 | 731,455 | 779,225 |
| Operations | 855,045 | 893,446 | 1,062,110 | 1,066,475 |
| Capital | 134,300 | 142,675 | 285,855 | 125,000 |
| Appropriation to Fund Balance | 1,011,615 | 72,176 | 0 | 0 |
| TOTAL RECREATION FUND EXPENDITURES | 2,559,760 | 1,687,988 | 2,079,420 | 1,970,700 |
| TELECOMMUNICATIONS FUND REV. | | | | |
| Customer Connection Fee | 45,055 | 57,067 | 54,000 | 50,000 |
| Other | 21,204 | 2,872 | - | - |
| Use of Fund Balance | 0 | - | - | - |
| TOTAL TELECOMMUNICATIONS FUND REV. | 66,259 | 59,939 | 54,000 | 50,000 |
| TELECOMMUNICATIONS FUND EXP. | | | | |
| Operations | 51,877 | 59,683 | 54,000 | 50,000 |
| Appropriation to Fund Balance | 14,383 | 256 | - | - |
| TOTAL TELECOMMUNICATIONS FUND EXP. | 66,259 | 59,939 | 54,000 | 50,000 |
| TOTAL CITY BUDGET | 28,710,474 | 29,919,921 | 25,963,612 | 24,102,588 |



General Fund Section

This section of the 2020-2021 Budget presents information regarding the City’s General Fund which makes up most of the Citywide Budget. The General Fund is balanced at \$11,197,171 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. | |
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| This section talks about the goals and objectives for the municipal court. | |
| Administrative Division..... | 69 |
| This section lists the description associated with the Admin division. | |
| Government Buildings | 75 |
| This section lists the capital projects planned throughout the City pertaining to Buildings. | |
| Planning and Zoning Division | 76 |
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| Protective (Building) Inspections Division | 79 |
| This lists details on what this division is in charge of accomplishing each year. | |

Public Safety Division 83
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.

Parks Division 98
Included here is the Recreation personnel hired to run the new Aquatics Center.

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

GENERAL FUND REVENUE AND EXPENDITURES

General Fund Revenues

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

Sales Tax

Sales tax has been a major source of revenue in the last decade. Of all the taxes, Lindon City receives the most revenue from sales tax. As discussed earlier, with the unknown future being shaped by the COVID-19 pandemic and economic shutdowns, Lindon City is forecasting a 20% decline in sales tax which would be \$3.5 million this fiscal year.

The combined sales tax rate in Lindon is 7.25%. The rate is a combination of various sales tax assessments with the majority of the tax rate charged for the State of Utah (4.85%) and the remaining for various transportation taxes (1.05%), Lindon City (1%), Utah County (0.25%), and Lindon's PARC tax (0.1%).

The Utah State Tax Commission collects all of the sales tax. The State requires cities to share half of their 1% local sales tax which is then pooled and re-distributed back to every city based on population. Since Lindon has a smaller population, the City is only able to retain about two-thirds of the sales taxes it generates. The City's functioning sales tax rate is about 0.66%.

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 2020 fiscal year, Lindon City received about 12.3% of the total property taxes paid. For example, on a primary residence taxed on a value of \$300,000, the owner would pay a property tax bill of \$2,873, of which, Lindon would receive \$350. The majority of the property tax paid (\$2,040) would go to the Alpine School district.

Lindon's Certified Tax Rate (CTR) will decrease from 0.001241 to 0.001174 for taxes collected in the 2020-2021 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 \$2.3 million in property tax revenues this fiscal year.

Franchise Tax

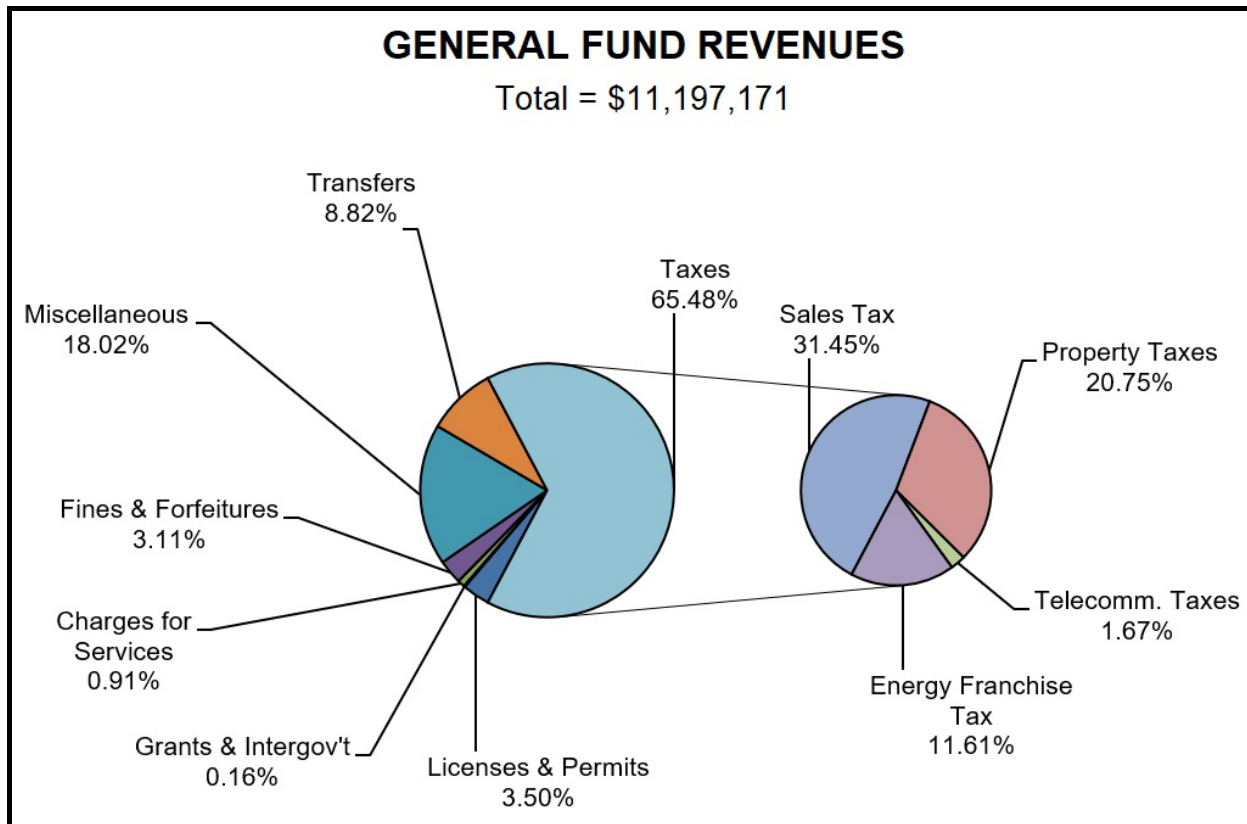
The City charges utility franchise taxes on energy, cable, and telecommunication activities within the City. Most private utility service companies use Lindon's streets and right-of-ways to install their infrastructure and do business. Cities commonly assess fees for the use of these public corridors. Lindon's franchise tax rates match that of most other Utah cities. Lindon anticipates receiving about \$1.5 million in franchise taxes this fiscal year.

The following chart shows the General Fund revenues for the City for the 2020 FY budget compared to the 2021 FY budget. The General Fund revenues budgeted in 2020-2021 total \$11,197,171 which is a 10.5% decrease from the 2019-2020 Amended Budget.

| GENERAL FUND REVENUE | | | | |
|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------|
| Description | 2019-2020 | 2020-2021 | Variance | |
| | Budget | Budget | Amt | Percent |
| Taxes | \$ 8,187,930 | \$ 7,332,387 | \$ (855,543) | -10.4% |
| Licenses & Permits | 502,700 | 391,750 | \$ (110,950) | -22.1% |
| Grants & Intergov't | 241,255 | 18,200 | \$ (223,055) | -92.5% |
| Charges for Services | 159,500 | 101,375 | \$ (58,125) | -36.4% |
| Fines & Forfeitures | 517,000 | 348,000 | \$ (169,000) | -32.7% |
| Misc. | 789,635 | 1,669,860 | \$ 880,225 | 111.5% |
| Transfers | 2,111,315 | 1,335,599 | \$ (775,716) | -36.7% |
| | <u><u>\$ 12,509,335</u></u> | <u><u>\$ 11,197,171</u></u> | <u><u>\$ (1,312,164)</u></u> | <u><u>-10.5%</u></u> |

Taxes are expected to decrease about 10%. While sales tax is expected to decrease 20%, property taxes are expected to increase about 8% due to new growth. The 111.5% increase in Miscellaneous Revenue is due to the sale of police vehicles and funding for new police vehicles which is anticipated in the 2021 FY. The 22.1% decrease in Licenses and Permits along with the 36.4% decrease in Charges for Services is due to the increased development that occurred in Lindon City in the 2020 FY. Development is likely to slow down in the 2021 FY due to the pandemic and economic shutdowns.

The next chart depicts the General Fund Revenue by percentages. As you can see, taxes on the big circle represent 65.48% 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. With the dependence on sales tax, the City must cut expenses as a result of the anticipated cut in sales tax revenue. Lindon City is also having to use reserves to make up the short fall in taxes and avoid cutting services to its citizens. City leaders and staff will watch the economy closely and adjust the budget throughout the coming year as needed.



General Fund Expenditures

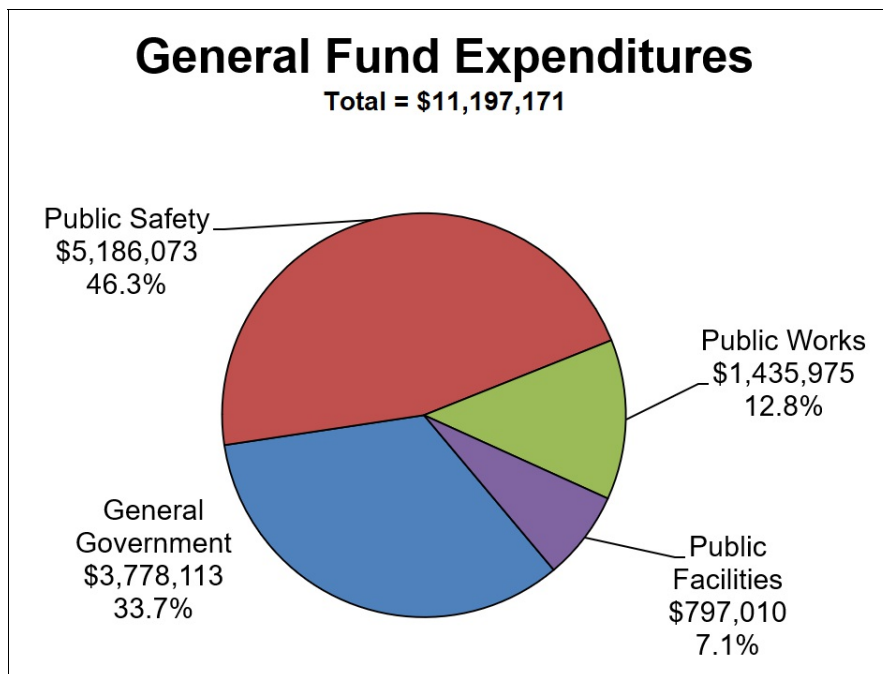
The total General Fund budget for the 2020-2021 budget year is \$11,197,171. This is a decrease of 10.5% from the 2019-2020 budget.

| GENERAL FUND SUMMARY | 2019-2020 | 2020-2021 | Variance | |
|-----------------------|---------------------|---------------------|---------------------|---------------|
| | Budget | Budget | Amount | Percent |
| Personnel | \$4,923,530 | \$5,022,320 | \$98,790 | 2.0% |
| Operations | \$6,754,850 | \$5,488,851 | -\$1,265,999 | -18.7% |
| Capital | \$830,955 | \$686,000 | -\$144,955 | -17.4% |
| Total Expenses | \$12,509,335 | \$11,197,171 | -\$1,312,164 | -10.5% |

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.

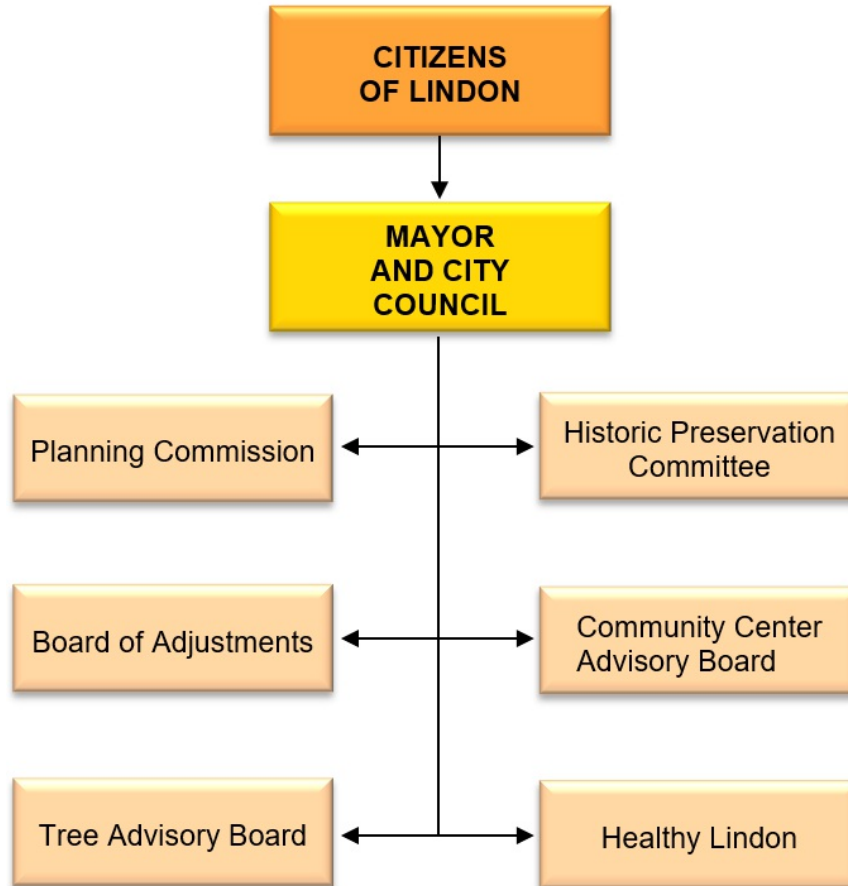
| Description | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance | Actual Variance |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| General Government | | | | | | |
| Legislature | 101,862 | 100,722 | 102,820 | 101,900 | -0.9% | (920) |
| Judicial | 552,216 | 563,662 | 505,840 | 461,805 | -8.7% | (44,035) |
| Administration | 872,476 | 1,024,857 | 974,925 | 974,250 | -0.1% | (675) |
| Legal Services | 100,653 | 105,721 | 119,475 | 121,520 | 1.7% | 2,045 |
| Elections | 8,476 | 89 | 10,700 | - | 0.0% | (10,700) |
| Library Services | 13,663 | 14,470 | 15,000 | 15,000 | 0.0% | - |
| Planning | 353,941 | 309,597 | 366,735 | 401,150 | 9.4% | 34,415 |
| Contributions and Transfers | 2,961,523 | 5,541,511 | 3,230,452 | 1,702,488 | -47.3% | (1,527,964) |
| Total General Government | 4,964,808 | 7,660,629 | 5,325,947 | 3,778,113 | -29.1% | (1,547,834) |
| Public Safety | | | | | | |
| Police | 2,545,668 | 3,330,235 | 2,628,361 | 3,654,586 | 39.0% | 1,026,225 |
| Fire/EMS | 1,480,200 | 1,508,666 | 1,508,762 | 1,508,762 | 0.0% | - |
| Animal Control | 18,118 | 22,650 | 23,225 | 22,725 | -2.2% | (500) |
| Total Public Safety | 4,043,986 | 4,861,551 | 4,160,348 | 5,186,073 | 24.7% | 1,025,725 |
| Public Works | | | | | | |
| Engineering | 147,237 | 76,494 | 50,000 | 50,000 | 0.0% | - |
| Inspections | 293,223 | 298,674 | 285,370 | 290,055 | 1.6% | 4,685 |
| Streets | 378,828 | 340,411 | 463,070 | 421,360 | -9.0% | (41,710) |
| Public Works Administration | 586,192 | 499,459 | 772,620 | 658,360 | -14.8% | (114,260) |
| Cemetery | 12,912 | 13,293 | 35,525 | 16,200 | -54.4% | (19,325) |
| Total Public Works | 1,418,393 | 1,228,331 | 1,606,585 | 1,435,975 | -10.6% | (170,610) |
| Public Facilities | | | | | | |
| Government Buildings | 246,182 | 569,003 | 338,845 | 282,410 | -16.7% | (56,435) |
| Parks | 487,693 | 539,433 | 1,077,610 | 514,600 | -52.2% | (563,010) |
| Total Public Facilities | 733,875 | 1,108,436 | 1,416,455 | 797,010 | -43.7% | (619,445) |
| Total General Fund | 11,161,063 | 14,858,947 | 12,509,335 | 11,197,171 | -10.5% | (1,312,164) |

Lindon's overall expenditures in the General Fund are projected to decrease by 10.5% overall from fiscal year 2019-2020 to fiscal year 2020-2021. The 47.3% (\$1,527,964) decrease in Contributions and Transfers is because of a large transfers to the Road Fund and Debt Service Fund completed in the 2020 FY which will not happen in the 2021 FY. The 39.0% (\$1,026,225) increase in Police is because the Police department will pay off the remaining principal on lease for their 15 vehicles and purchase 15 new vehicles 2021 FY as opposed to replacing 2 vehicles in the 2020 FY.

The Public Works Administration department expenses will decrease 10.6% (170,610). Most of this is due to capital improvements to the Public Works building which were finished in the 2020 FY. The 52.2% (\$563,010) decrease in Parks is due to renovations to the Creekside Park which were completed in the 2020 FY.

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 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------|-----------|-----------|-----------|-----------|
| Mayor | 1 | 1 | 1 | 1 |
| City Council | 5 | 5 | 5 | 5 |
| Planning Commission | 7 | 7 | 7 | 7 |
| Total | <u>13</u> | <u>13</u> | <u>13</u> | <u>13</u> |

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 Mondays 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 | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$67,302 | \$65,255 | \$69,900 | \$69,900 | 0.00% |
| Operations | \$34,560 | \$35,467 | \$32,920 | \$32,000 | -2.79% |
| Capital | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total Expenses | \$101,862 | \$100,722 | \$102,820 | \$101,900 | -0.89% |

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

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

Performance Measures (services provided)

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

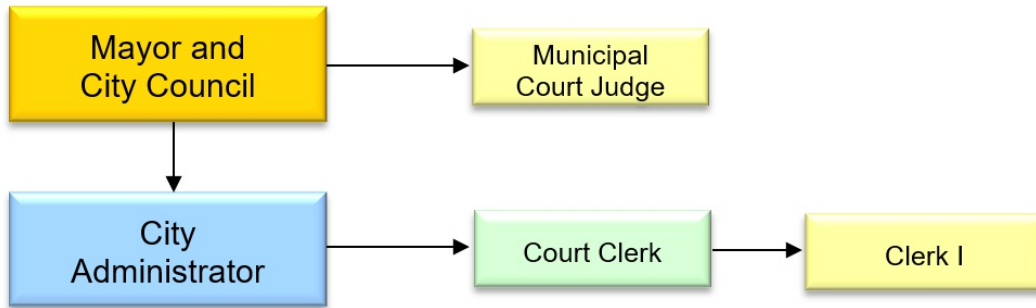
| | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21*</u> |
|--------------------------|----------------|----------------|----------------|-----------------|
| Regular Council Meetings | 20 | 16 | 20 | 20 |
| Number of Ordinances | 15 | 16 | 16 | 15 |
| Number of Resolutions | 7 | 28 | 32 | 10 |
| Population Served | 10,968 | 10,970 | 11,100 | 11,200 |

*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 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|-----------------------------|----------|----------|----------|----------|
| Judge | 1 | 1 | 1 | 1 |
| Court Clerk (full-time) | 1 | 1 | 1 | 1 |
| Court Clerk (part-time) | 1 | 1 | 1 | 1 |
| City Attorney | 0 | 0.5 | 0.5 | 0.5 |
| Legal Secretary (part-time) | 0 | 0.5 | 0.5 | 0.5 |
| Total | <u>3</u> | <u>4</u> | <u>4</u> | <u>4</u> |

Vision

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

Description

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

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

| Workload Measures: | | | | |
|----------------------------|----------------|----------------|----------------|-----------------|
| Charges Filed | 2017-18 | 2018-19 | 2019-20 | 2020-21* |
| Moving Violations | 2,435 | 3,062 | 2,919 | 2,500 |
| Non-Moving Violations | 265 | 229 | 225 | 225 |
| Totals | 2,700 | 3,291 | 3,144 | 2,725 |
| Other Charges Filed | | | | |
| DUI | 28 | 30 | 33 | 30 |
| Theft Crimes | 98 | 87 | 100 | 70 |
| Assault | 7 | 9 | 10 | 10 |
| Local Ordinances | 14 | 25 | 18 | 15 |
| Narcotic Violations | 73 | 70 | 71 | 70 |
| Other Violations | 90 | 82 | 83 | 80 |
| Totals | 310 | 303 | 315 | 275 |
| Traffic Cases Filed | 2,412 | 3,032 | 2,886 | 2,500 |
| Total Criminal Cases Filed | 265 | 259 | 263 | 250 |
| Total Warrants Issued | 489 | 539 | 388 | 500 |

*figures are estimates or goals

Performance Outcomes

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

Collection of monetary penalties will be increased through process improvement and active collection efforts by the Court staff. Uncollectible fines will be sent to the State Collection services.

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

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

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

Expenditure Requirements

| JUDICIAL | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$146,093 | \$203,351 | \$246,640 | \$253,105 | 2.62% |
| Operations | \$406,123 | \$360,312 | \$259,200 | \$208,700 | -19.48% |
| Capital | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total Expenses | \$552,216 | \$563,662 | \$505,840 | \$461,805 | -8.71% |

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

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

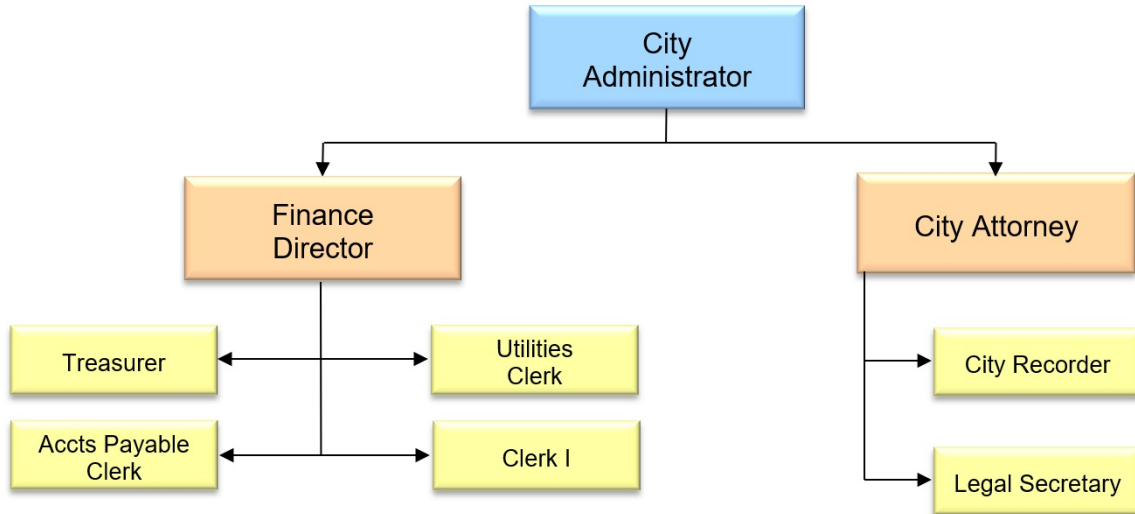
Program Trends, Needs and Performance

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

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

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

ADMINISTRATIVE



Personnel Table

| Personnel | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|-----------------------------|----------|----------|----------|----------|
| City Administrator | 1 | 1 | 1 | 1 |
| Finance Director | 1 | 1 | 1 | 1 |
| Treasurer | 1 | 1 | 1 | 1 |
| Utility Clerk | 1 | 1 | 1 | 1 |
| Accounts Payable Clerk | 1 | 1 | 1 | 1 |
| Clerk/Typist | 1 | 1 | 1 | 1 |
| City Recorder | 1 | 1 | 1 | 1 |
| City Attorney | 0 | 0.5 | 0.5 | 0.5 |
| Legal Secretary (part-time) | 0 | 0.5 | 0.5 | 0.5 |
| Total | <u>7</u> | <u>8</u> | <u>8</u> | <u>8</u> |

Vision

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

Description

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

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

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

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

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

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

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

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

Budget Highlights

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

Program Goal

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

APPROVED BUDGET GENERAL FUNDS

| ADMINISTRATION | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$676,392 | \$710,243 | \$738,650 | \$754,550 | 2.15% |
| Operations | \$218,222 | \$321,790 | \$257,400 | \$234,700 | -8.82% |
| Capital | \$0 | \$7,383 | \$4,575 | \$0 | 0.00% |
| Total Expenses | \$894,614 | \$1,039,415 | \$1,000,625 | \$989,250 | -1.14% |

| LEGAL SERVICES | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$0 | \$58,393 | \$106,825 | \$108,820 | 1.87% |
| Operations | \$100,653 | \$47,328 | \$12,650 | \$12,700 | 0.40% |
| Capital | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total Expenses | \$100,653 | \$105,721 | \$119,475 | \$121,520 | 1.71% |

Program Objectives (services provided)

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

| <u>Workload Measures</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|-----------------|-----------------|-----------------|-----------------|
| Receive GFOA's Distinguished Budget Presentation Award | Achieved | Achieved | Achieved | Objective |
| Receive GFOA's CAFR Award | Achieved | Achieved | Objective | Objective |
| City's Taxable Assessed Valuation | \$1,214,529,505 | \$1,300,005,358 | \$1,504,890,138 | \$1,737,242,569 |

Performance Outcomes

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

Program Trends, Needs and Performance

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

Program Goal

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

Program Objective (services provided)

(All objectives relate closely to Council Goal #2)

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

Performance Outcomes

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

Program Trends, Needs and Performance

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

Sustainability Efforts

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

Program Goal

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

Program Objective (service provided)

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

Performance Outcomes

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

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

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

Program Trends, Needs and Performance

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

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

Sustainability Efforts

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

GOVERNMENT BUILDINGS



Personnel Table

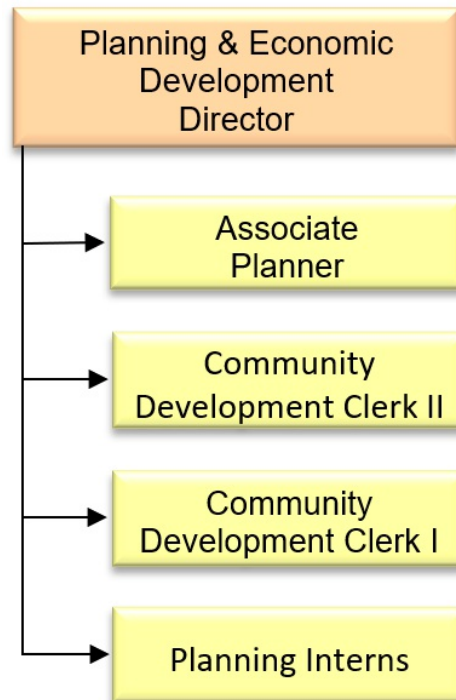
| Personnel | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------|---------|---------|---------|---------|
| Facilities Manager | 1 | 1 | 1 | 1 |

Description

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

| GOVERNMENT BUILDINGS | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Personnel | \$68,840 | \$81,237 | \$95,195 | \$97,160 | 2.06% |
| Operations | \$151,796 | \$160,643 | \$179,650 | \$170,250 | -5.23% |
| Capital | \$25,546 | \$327,123 | \$64,000 | \$15,000 | -76.56% |
| Total Expenses | \$246,182 | \$569,003 | \$338,845 | \$282,410 | -16.66% |

PLANNING AND ZONING DEPARTMENT



Personnel Table

| Personnel | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------|----------------|----------------|----------------|----------------|
| 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 |
| Total | 4 | 4 | 4 | 4 |

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. | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Personnel | \$317,919 | \$297,184 | \$313,415 | \$323,300 | 3.15% |
| Operations | \$13,906 | \$12,412 | \$49,170 | \$70,850 | 44.09% |
| Capital | \$22,115 | \$0 | \$4,150 | \$7,000 | 68.67% |
| Total Expenses | \$353,941 | \$309,597 | \$366,735 | \$401,150 | 9.38% |

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.

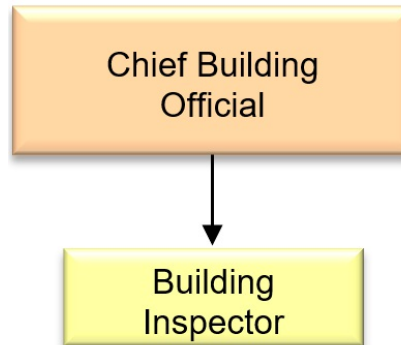
Program Trends, Needs and Performance

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 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|-------------------------|----------------|----------------|----------------|----------------|
| Chief Building Official | 1 | 1 | 1 | 1 |
| Building Inspector | 1 | 1 | 1 | 1 |
| Bldg Insp/ Code Enfor. | 0 | 0 | 0 | 0 |
| Total | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |

The City Council approved hiring a full-time Building Inspector/Code Enforcement Officer for the 2017 FY. This position has been difficult to fill and has remained vacant and is not expected to be filled in the 2021 FY.

Vision

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

Description

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

Program Goal

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

Program Objective (services provided)

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

Performance Outcomes

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

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

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

Program Trends, Needs and Performance

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

(reductions) to inspection staffing in November of 2008 that kept the City from filling a vacant position when a building inspector retired. The City has seen an increase in building permits beginning early 2013 and a new position for a Building Inspector/Code Enforcement Officer was approved in the 2017 FY. This position has been difficult to fill and has remained vacant and is not expected to be filled in the 2021 FY.

Sustainability Efforts

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

| PROTECTIVE INSPECTIONS | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$244,828 | \$247,231 | \$249,745 | \$253,055 | 1.33% |
| Operations | \$22,849 | \$24,013 | \$31,475 | \$30,000 | -4.69% |
| Capital | \$25,546 | \$27,430 | \$4,150 | \$7,000 | 68.67% |
| Total Expenses | \$293,223 | \$298,674 | \$285,370 | \$290,055 | 1.64% |

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.

| Workload Measures | 2017-18 | 2018-19 | 2019-20 | 2020-21* |
|-------------------------------|----------------|----------------|----------------|-----------------|
| Residential Permits Issued | | | | |
| # of New Residential Permits | 82 | 97 | 107 | 50 |
| Other Residential | 175 | 143 | 170 | 120 |
| Commercial Permits Issued | | | | |
| New Commercial Permits | 8 | 13 | 10 | 5 |
| Other Commercial | 40 | 53 | 72 | 30 |
| Total Building Permits Issued | 305 | 306 | 359 | 205 |
| Total Inspections | 2,385 | 3,000 | 3,752 | 1,800 |

*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.

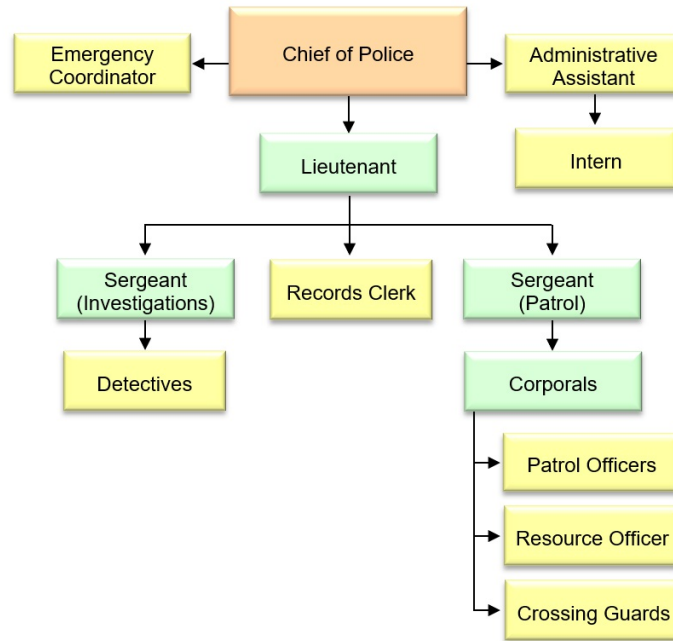
Program Trends, Needs and Performance

The state's housing market has been growing stronger in the last several years. However, with the economic shutdowns with the COVID-19 pandemic, the City expects there will be a housing slump similar to that of the Great Recession. The City is anticipating a decrease in new single-family home permit activity in the City. Considering this, an estimate of 50 new home permits is anticipated for fiscal year 2020-2021.

Sustainability Efforts

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

PUBLIC SAFETY



Personnel Table

| Personnel | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|-----------------|-----------|-----------|-----------|-----------|
| Chief of Police | 1 | 1 | 1 | 1 |
| Lieutenant | 0 | 0 | 1 | 1 |
| Sergeants | 2 | 2 | 2 | 2 |
| Corporals | 2 | 2 | 2 | 2 |
| Detectives | 2 | 2 | 2 | 2 |
| Officers | 8 | 8 | 7 | 7 |
| Clerks/Intern | 3 | 3 | 3 | 3 |
| Crossing Guards | 3 | 3 | 3 | 3 |
| Total | <u>21</u> | <u>21</u> | <u>21</u> | <u>21</u> |

Vision

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

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

Lindon City Police Department Core Values

P.R.I.D.E.

Professionalism

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

Respect

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

Integrity

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

Duty

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

Excellence

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

“Everything begins with Professionalism and ends with Excellence”

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 11th 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.

**APPROVED BUDGET
GENERAL FUNDS**

| POLICE AND ANIMAL CONTROL | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Personnel | \$1,985,722 | \$2,054,601 | \$2,033,700 | \$2,091,650 | 2.85% |
| Operations | \$482,893 | \$751,303 | \$532,721 | \$935,661 | 75.64% |
| Capital | \$95,171 | \$546,982 | \$85,165 | \$650,000 | 663.22% |
| Total Expenses | \$2,563,786 | \$3,352,885 | \$2,651,586 | \$3,677,311 | 38.68% |

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.

| <u>Workload Measures</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21*</u> |
|---------------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| Total training hours given | 1,599 | 1,283 | 1,693 | 1,500 |
| Case numbers issued | 5,783 | 5,551 | 4,466 | 4,500 |
| Calls received | 7,818 | 7,494 | 6,029 | 6,500 |
| Total traffic citations issued | 993 | 690 | 632 | 600 |
| Alarm permits processed | 7 | 6 | 4 | 4 |
| Total traffic stops | 2,197 | 2,417 | 2,324 | 2,300 |
| DUI arrests | 26 | 26 | 23 | 25 |
| Total number of accidents | 334 | 353 | 311 | 350 |
| Youth Court Attendees | 26 | 37 | 24 | 25 |

*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 2020-2021 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.

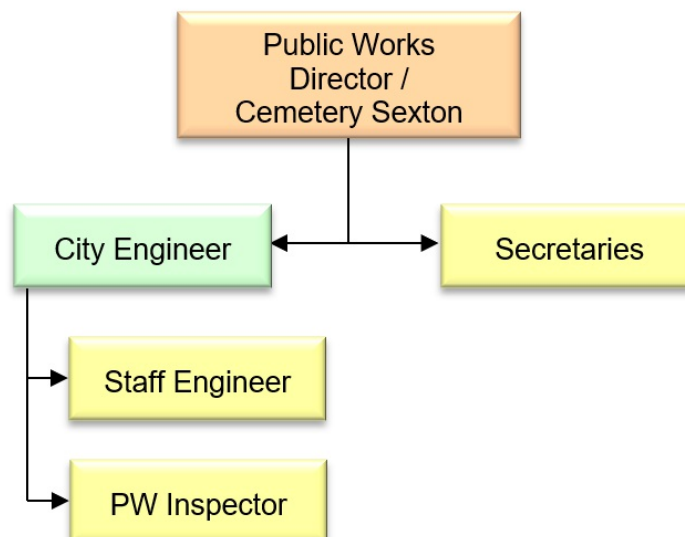
Performance Outcomes

July 1, 2020 will begin the thirteenth 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

| Personnel | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|----------------------|----------------|----------------|----------------|----------------|
| PW Director & Sexton | 1 | 1 | 1 | 1 |
| City Engineer | 1 | 1 | 1 | 1 |
| Staff Engineer | 0 | 0 | 1 | 1 |
| PW Inspector | 2 | 2 | 2 | 2 |
| Secretaries | 2 | 2 | 2 | 2 |
| Total | 6 | 6 | 7 | 7 |

Vision

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

Description

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

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

| PUBLIC WORKS ADMINISTRATION | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Personnel | \$542,320 | \$477,214 | \$603,910 | \$593,200 | -1.77% |
| Operations | \$18,326 | \$18,780 | \$43,710 | \$58,160 | 33.06% |
| Capital | \$25,546 | \$3,465 | \$125,000 | \$7,000 | -94.40% |
| Total Expenses | \$586,192 | \$499,459 | \$772,620 | \$658,360 | -14.79% |

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.

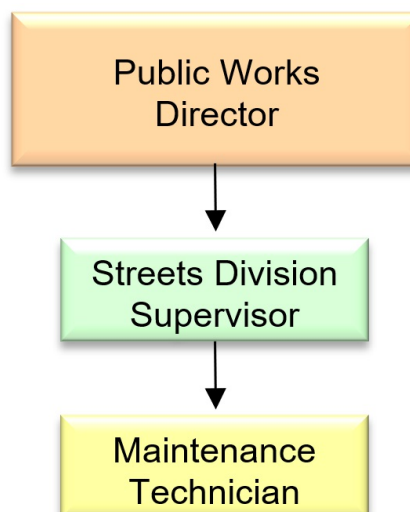
Program Objective (services provided)

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 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------|----------|----------|----------|----------|
| Streets Supervisor | 1 | 1 | 1 | 1 |
| Maintenance Technician | 1 | 1 | 1 | 1 |
| Total | 2 | 2 | 2 | 2 |

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 | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$203,270 | \$198,142 | \$224,890 | \$230,680 | 2.57% |
| Operations | \$175,558 | \$142,268 | \$230,180 | \$190,680 | -17.16% |
| Capital | \$0 | \$0 | \$8,000 | \$0 | 0.00% |
| Total Expenses | \$378,828 | \$340,411 | \$463,070 | \$421,360 | -9.01% |

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>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21*</u> |
|--|----------------|----------------|----------------|-----------------|
| # of street signs requiring annual maintenance | 598 | 600 | 635 | 635 |
| # of regulatory signs requiring annual maintenance | 327 | 330 | 350 | 350 |

*figures are estimates or goals

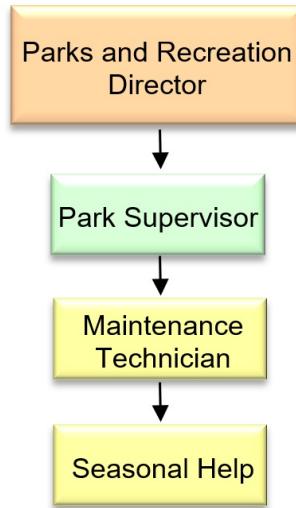
Performance Outcomes

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

| Personnel | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|-------------------------|----------------|----------------|----------------|----------------|
| 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 |
| Total | 5 | 5 | 5 | 5 |

Vision

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

Description

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

| PARKS | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$232,970 | \$243,991 | \$240,660 | \$246,900 | 2.59% |
| Operations | \$227,376 | \$232,172 | \$321,035 | \$267,700 | -16.61% |
| Capital | \$27,347 | \$63,271 | \$515,915 | \$0 | 0.00% |
| Total Expenses | \$487,693 | \$539,433 | \$1,077,610 | \$514,600 | -52.25% |

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>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21*</u> |
|----------------------------------|----------------|----------------|----------------|-----------------|
| Miles of trails | 6 | 6 | 6.5 | 6.5 |
| Acreage of irrigated parks | 58 | 58 | 58 | 58 |
| Number of playgrounds | 8 | 8 | 8 | 8 |
| Number of pavilions | 9 | 10 | 13 | 13 |
| 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 | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Operations | \$12,912 | \$13,293 | \$15,525 | \$16,200 | 4.35% |
| Capital | \$0 | \$0 | \$20,000 | \$0 | 0.00% |
| Total Expenses | \$12,912 | \$13,293 | \$35,525 | \$16,200 | -54.40% |

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>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21*</u> |
|-----------------------------|----------------|----------------|----------------|-----------------|
| Interments | 25 | 39 | 46 | 35 |
| Headstone repairs | 0 | 0 | 0 | 0 |

*figures are estimates or goals

Performance Outcomes

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

Program Trends, Needs and Performance

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

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

APPROVED BUDGET GENERAL FUNDS

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

APPROVED BUDGET GENERAL FUNDS

| GENERAL FUND | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|--|---------------------|---------------------|--------------------------------|---------------------|
| Lindon Youth Court | 690 | 780 | 720 | 720 |
| LD Car Show Contrib to Police | 9,100 | 9,004 | 8,150 | - |
| Pmt Service/Convenience Fee | 3,288 | 4,641 | 20,000 | 20,000 |
| Misc Attorney Fees | - | 90 | - | - |
| Donations | - | - | - | - |
| Fixed Asset Disposal Gain/Loss | 45,898 | 2,152,907 | 65,400 | 491,240 |
| Misc. Park Revenue | 1,404 | - | - | - |
| Sundry Revenue | 7,881 | 20,790 | 5,000 | 5,000 |
| Lease Revenue | 135,924 | 178,669 | 175,000 | 175,000 |
| Funds from Financing Sources | 81,344 | 546,982 | 85,165 | 650,000 |
| TOTAL MISCELLANEOUS REVENUE | 516,784 | 3,287,213 | 697,335 | 1,609,860 |
| CEMETERY | | | | |
| Sale of Burial Plots | 36,910 | 52,425 | 72,000 | 40,000 |
| Transfer Fees | 40 | 40 | 200 | - |
| Interment Fees | 12,075 | 21,050 | 18,000 | 18,000 |
| Headstone Inspection Fee | - | 1,875 | 2,100 | 2,000 |
| TOTAL CEMETERY | 49,025 | 75,390 | 92,300 | 60,000 |
| TRANSFERS AND CONTRIBUTIONS | | | | |
| Admin Costs from RDA | 26,740 | 38,624 | 41,300 | 16,800 |
| Transfer from PARC Tax Fund | - | - | 55,400 | - |
| Admin Costs from Water | 266,787 | 265,100 | 207,856 | 223,536 |
| PW Admin Dept cost share-Water | 146,548 | 124,865 | 193,155 | 164,590 |
| Admin Costs from Sewer | 223,768 | 174,240 | 131,789 | 137,064 |
| PW Admin Dept cost share-Sewer | 146,548 | 124,865 | 193,155 | 164,590 |
| Admin Costs frm Solid Waste Fd | 16,240 | 17,940 | 20,400 | 21,136 |
| Admin Costs from Storm Drain | 108,528 | 100,100 | 82,400 | 93,112 |
| PW Admin Dept cost share-Storm | 146,548 | 124,865 | 193,155 | 164,590 |
| Admin Costs from Telecomm Fd | 2,700 | 2,700 | 2,700 | 2,500 |
| Use of Fund Balance | - | - | 990,005 | 347,681 |
| TOTAL TRANSFERS AND CONTRIBUTIONS | 1,084,407 | 973,298 | 2,111,315 | 1,335,599 |
| TOTAL GENERAL FUND REVENUES | 11,161,063 | 14,858,947 | 12,509,335 | 11,197,171 |
| GENERAL FUND EXPENDITURES | | | | |
| DEPT: LEGISLATIVE | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 52,746 | 51,644 | 54,200 | 54,200 |
| Planning Commission Allowance | 8,700 | 8,300 | 9,600 | 9,600 |
| Benefits - FICA | 4,701 | 4,586 | 4,900 | 4,900 |
| Benefits - Workers Comp. | 1,155 | 726 | 1,200 | 1,200 |
| TOTAL PERSONNEL | 67,302 | 65,255 | 69,900 | 69,900 |
| OPERATIONS | | | | |
| Travel & Training | 2,600 | 4,846 | 1,500 | 500 |
| Miscellaneous Expense | 4,649 | 2,716 | 2,500 | 2,500 |
| Mountainland Assoc of Govt | 4,508 | 4,508 | 4,480 | 4,500 |
| Utah Lake Commission | 3,100 | 3,193 | 3,245 | 3,300 |
| Utah League of Cities & Towns | 9,703 | 10,203 | 11,195 | 11,200 |
| Chamber of Commerce | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL OPERATIONS | 34,560 | 35,467 | 32,920 | 32,000 |
| TOTAL LEGISLATIVE | 101,862 | 100,722 | 102,820 | 101,900 |
| DEPT: JUDICIAL | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 101,962 | 144,414 | 174,000 | 178,500 |
| Salaries & Wages - Overtime | - | - | - | - |
| Benefits - FICA | 7,800 | 11,006 | 13,350 | 13,655 |

APPROVED BUDGET GENERAL FUNDS

| GENERAL FUND | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|---------------------------------|-----------------------|-------------------------|--------------------------------|-----------------------|
| Benefits - LTD | 251 | 424 | 580 | 550 |
| Benefits - Life | 158 | 187 | 260 | 200 |
| Benefits - Insurance Allowance | 19,218 | 24,280 | 29,150 | 30,300 |
| Benefits - Retirement | 16,571 | 22,563 | 27,900 | 28,500 |
| Benefits - Workers Comp. | 133 | 476 | 1,400 | 1,400 |
| TOTAL PERSONNEL | <u>146,093</u> | <u>203,351</u> | <u>246,640</u> | <u>253,105</u> |
| OPERATIONS | | | | |
| Membership Dues & Subscriptions | - | 315 | 400 | 400 |
| Travel & Training | 1,094 | 2,348 | 1,500 | 2,000 |
| Office Supplies | 3,002 | 2,754 | 2,750 | 2,750 |
| Operating Supplies & Maint | 778 | 531 | 500 | 500 |
| Telephone | 373 | 1,420 | 850 | 850 |
| Gasoline | 29 | 246 | 500 | 500 |
| Professional & Tech Services | 201,588 | 127,147 | 55,000 | 70,000 |
| Insurance | 1,834 | 1,834 | 2,200 | 2,200 |
| Court Surcharges & Fees | 186,929 | 209,283 | 185,000 | 120,000 |
| Bailiff & Transport Services | 10,496 | 9,647 | 8,000 | 8,000 |
| Purchase of Equipment | - | 4,788 | 2,500 | 1,500 |
| TOTAL OPERATIONS | <u>406,123</u> | <u>360,312</u> | <u>259,200</u> | <u>208,700</u> |
| TOTAL JUDICIAL | <u>552,216</u> | <u>563,662</u> | <u>505,840</u> | <u>461,805</u> |
| DEPT: ADMINISTRATION | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 458,577 | 484,520 | 501,650 | 513,500 |
| Salaries & Wages - Overtime | 240 | - | - | - |
| Salaries - Temp Employees | 680 | 252 | 2,000 | - |
| Benefits - FICA | 35,897 | 36,607 | 38,550 | 39,300 |
| Benefits - LTD | 2,367 | 2,322 | 2,350 | 2,250 |
| Benefits - Life | 898 | 823 | 1,000 | 800 |
| Benefits - Insurance Allowance | 81,878 | 86,163 | 88,500 | 91,650 |
| Benefits - Retirement | 93,014 | 96,826 | 101,600 | 104,000 |
| Benefits - Workers Comp. | 2,842 | 2,730 | 3,000 | 3,050 |
| TOTAL PERSONNEL | <u>676,392</u> | <u>710,243</u> | <u>738,650</u> | <u>754,550</u> |
| OPERATIONS | | | | |
| Membership Dues & Subscriptions | 1,455 | 1,641 | 1,800 | 1,800 |
| Public Notices | 3,153 | 2,947 | 3,000 | 3,000 |
| Clothing Allowance | - | - | 700 | 700 |
| Travel & Training | 5,912 | 5,969 | 3,500 | 3,000 |
| Tuition Reimbursement Program | 4,000 | 6,000 | 6,000 | 2,000 |
| Office Supplies | 6,335 | 6,919 | 7,000 | 7,000 |
| Operating Supplies & Maint | 1,641 | 2,698 | 2,500 | 2,000 |
| Miscellaneous Expense | 260 | 552 | 500 | 500 |
| Telephone | 1,776 | 2,108 | 2,500 | 2,500 |
| Gasoline | 956 | 1,350 | 1,500 | 1,500 |
| Employee Recognition | 2,577 | 1,108 | 2,500 | 2,500 |
| Professional & Tech Services | 102,969 | 199,854 | 120,000 | 120,000 |
| Merchant Fees | 59,778 | 71,608 | 70,000 | 70,000 |
| Bad Debt Expense | - | - | - | - |
| Insurance & Surety Bond | 1,834 | 1,891 | 2,200 | 2,200 |
| Insurance - Treasury Bond | 1,415 | - | - | - |
| Other Services | - | 19 | - | - |
| Purchase of Equipment | 2,022 | 2,567 | 8,000 | 1,000 |
| TOTAL OPERATIONS | <u>196,083</u> | <u>307,231</u> | <u>231,700</u> | <u>219,700</u> |
| CAPITAL OUTLAY | | | | |
| Purchase of Capital Asset | - | 7,383 | 4,575 | - |
| TOTAL CAPITAL OUTLAY | <u>-</u> | <u>7,383</u> | <u>4,575</u> | <u>-</u> |
| TOTAL ADMINISTRATION | <u>872,476</u> | <u>1,024,857</u> | <u>974,925</u> | <u>974,250</u> |

APPROVED BUDGET GENERAL FUNDS

| GENERAL FUND | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|-----------------------------------|-----------------------|-----------------------|--------------------------------|-----------------------|
| DEPT: LEGAL SERVICES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | 42,089 | 76,400 | 77,800 |
| Benefits - FICA | - | 3,185 | 5,900 | 6,000 |
| Benefits - LTD | - | 181 | 350 | 320 |
| Benefits - Life | - | 42 | 150 | 125 |
| Benefits - Insurance Allowance | - | 5,776 | 9,750 | 10,100 |
| Benefits - Retirement | - | 6,712 | 13,000 | 13,200 |
| Benefits - Workers Comp. | - | 408 | 1,275 | 1,275 |
| TOTAL PERSONNEL | <u>-</u> | <u>58,393</u> | <u>106,825</u> | <u>108,820</u> |
| OPERATIONS | | | | |
| Membership Dues & Subscriptions | - | 315 | 400 | 400 |
| Travel & Training | - | 634 | 1,800 | 500 |
| Office Supplies | - | 194 | 250 | 250 |
| Operating Supplies & Maint | - | 183 | 250 | 250 |
| Telephone | - | 917 | 300 | 300 |
| Gasoline | - | 99 | 500 | 500 |
| Professional & Tech Services | 94,121 | 36,799 | - | 10,000 |
| Claims Settlement Contingencies | 6,532 | 6,532 | 8,250 | - |
| Purchase of Equipment | - | 1,655 | 900 | 500 |
| TOTAL OPERATIONS | <u>100,653</u> | <u>47,328</u> | <u>12,650</u> | <u>12,700</u> |
| TOTAL LEGAL SERVICES | <u>100,653</u> | <u>105,721</u> | <u>119,475</u> | <u>121,520</u> |
| DEPT: ENGINEERING | | | | |
| Professional & Tech Services | 147,237 | 76,494 | 50,000 | 50,000 |
| TOTAL ENGINEERING | <u>147,237</u> | <u>76,494</u> | <u>50,000</u> | <u>50,000</u> |
| DEPT: ELECTIONS | | | | |
| Election Judges | 74 | - | - | - |
| Special Department Supplies | - | - | - | - |
| Other Services | 8,402 | 89 | 10,700 | - |
| TOTAL ELECTIONS | <u>8,476</u> | <u>89</u> | <u>10,700</u> | <u>-</u> |
| DEPT: GOVERNMENT BUILDINGS | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 39,213 | 54,629 | 63,800 | 64,800 |
| Benefits - FICA | 3,376 | 3,879 | 4,900 | 5,000 |
| Benefits - LTD | 246 | 224 | 260 | 260 |
| Benefits - Life | 145 | 145 | 135 | 100 |
| Benefits - Insurance Allowance | 22,440 | 18,297 | 19,450 | 20,300 |
| Benefits - Retirement | 2,592 | 3,236 | 5,450 | 5,500 |
| Benefits - Workers Comp. | 828 | 826 | 1,200 | 1,200 |
| TOTAL PERSONNEL | <u>68,840</u> | <u>81,237</u> | <u>95,195</u> | <u>97,160</u> |
| OPERATIONS | | | | |
| Membership Dues & Subscriptions | - | 750 | 1,000 | 1,000 |
| Uniform Expense | - | 150 | 250 | 150 |
| Travel & Training | - | - | 1,000 | 1,000 |
| Office Supplies | - | - | - | - |
| Operating Supplies & Maint | 17,386 | 17,022 | 22,000 | 20,000 |
| Miscellaneous Expense | 11,223 | 13,937 | 15,000 | 15,000 |
| Utilities | 50,336 | 45,266 | 50,000 | 50,000 |
| Telephone | 155 | 572 | 400 | 400 |
| Gasoline | 353 | 1,055 | 1,200 | 1,200 |
| Professional & Tech Services | 23,447 | 19,817 | 25,000 | 25,000 |
| Insurance | 8,947 | 9,007 | 8,800 | 9,000 |
| Other Services | 38,865 | 51,235 | 50,000 | 45,000 |
| Purchase of Equipment | 1,085 | 1,831 | 5,000 | 2,500 |
| TOTAL OPERATIONS | <u>151,796</u> | <u>160,643</u> | <u>179,650</u> | <u>170,250</u> |

APPROVED BUDGET GENERAL FUNDS

| GENERAL FUND | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|---------------------------------------|-------------------------|-------------------------|--------------------------------|-------------------------|
| CAPITAL OUTLAY | | | | |
| Building Improvements | - | 327,123 | 64,000 | 15,000 |
| Purchase of Capital Asset | 25,546 | - | - | - |
| TOTAL CAPITAL OUTLAY | <u>25,546</u> | <u>327,123</u> | <u>64,000</u> | <u>15,000</u> |
| TOTAL GOVERNMENT BUILDINGS | <u>246,182</u> | <u>569,003</u> | <u>338,845</u> | <u>282,410</u> |
| DEPT: POLICE SERVICES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 1,129,117 | 1,183,474 | 1,126,500 | 1,135,000 |
| Salaries & Wages, X-ing Guard | 18,643 | 18,551 | 24,000 | 24,000 |
| Salaries & Wages - Overtime | 76,383 | 87,790 | 75,000 | 75,000 |
| Salaries - Temp Employees | 965 | 10,649 | 30,000 | 25,000 |
| Benefits - FICA | 98,093 | 102,814 | 96,100 | 96,500 |
| Benefits - LTD | 6,205 | 5,705 | 5,550 | 5,550 |
| Benefits - Life | 2,655 | 2,459 | 2,450 | 1,700 |
| Benefits - Insurance Allowance | 253,817 | 257,418 | 280,000 | 303,500 |
| Benefits - Retirement | 375,645 | 365,138 | 370,000 | 400,800 |
| Benefits - Workers Comp. | 24,201 | 20,603 | 24,100 | 24,600 |
| TOTAL PERSONNEL | <u>1,985,722</u> | <u>2,054,601</u> | <u>2,033,700</u> | <u>2,091,650</u> |
| OPERATIONS | | | | |
| Membership Dues & Subscriptions | 1,238 | 4,191 | 4,500 | 4,500 |
| Uniform Expense | 10,884 | 19,108 | 19,000 | 13,000 |
| Travel & Training | 9,379 | 9,560 | 12,000 | 10,000 |
| Office Supplies | 4,623 | 5,412 | 5,300 | 5,000 |
| Operating Supplies & Maint | 10,189 | 9,196 | 15,000 | 15,000 |
| Telephone | 20,776 | 16,919 | 20,000 | 18,000 |
| Gasoline | 30,932 | 33,106 | 30,000 | 33,000 |
| Professional & Tech Services | 36,851 | 37,277 | 47,000 | 45,000 |
| Dispatch, Orem City | 117,935 | 120,446 | 120,446 | 120,446 |
| K9 Supplies and Services | 869 | - | - | - |
| Special Department Supplies | 7,324 | 10,441 | 11,000 | 8,000 |
| Insurance | 4,963 | 3,376 | 5,000 | 5,000 |
| Equipment Rental | 600 | 14,759 | 15,000 | 15,000 |
| Vehicle Lease | 45,898 | 310,157 | 65,400 | 491,240 |
| Other Services | - | 750 | 750 | 750 |
| Risk Management | - | - | - | - |
| Emergency Preparedness | 5,866 | 10,548 | 9,650 | 1,500 |
| Miscellaneous Expense | 2,141 | 2,543 | 1,000 | 3,000 |
| Youth Court Expenses | 168 | 80 | 100 | 500 |
| N.O.V.A. Expense | 1,395 | 2,169 | 1,800 | 1,800 |
| Use of USAAV Funds | 10,878 | 11,158 | 12,015 | 12,200 |
| Public Outreach | 1,398 | 2,387 | 1,500 | - |
| Purchase of Equipment | 20,189 | 14,372 | 23,000 | 30,000 |
| Vehicle Lease Principal | 109,692 | 87,842 | 74,900 | 80,000 |
| Vehicle Lease Interest | 10,586 | 2,856 | 15,135 | - |
| TOTAL OPERATIONS | <u>464,775</u> | <u>728,653</u> | <u>509,496</u> | <u>912,936</u> |
| CAPITAL OUTLAY | | | | |
| Purchase of Capital Asset | 13,741 | - | - | - |
| Vehicles | 81,430 | 546,982 | 85,165 | 650,000 |
| TOTAL CAPITAL OUTLAY | <u>95,171</u> | <u>546,982</u> | <u>85,165</u> | <u>650,000</u> |
| TOTAL POLICE SERVICES | <u>2,545,668</u> | <u>3,330,235</u> | <u>2,628,361</u> | <u>3,654,586</u> |
| DEPT: FIRE PROTECTION SERVICES | | | | |
| Telephone | 519 | 503 | 600 | 600 |
| Orem Fire/EMS | 1,361,746 | 1,387,716 | 1,387,716 | 1,387,716 |
| Dispatch | 117,935 | 120,446 | 120,446 | 120,446 |
| Weed Abatement | - | - | - | - |
| TOTAL FIRE PROTECTION SERVICES | <u>1,480,200</u> | <u>1,508,666</u> | <u>1,508,762</u> | <u>1,508,762</u> |

APPROVED BUDGET GENERAL FUNDS

| GENERAL FUND | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|--------------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| DEPT: PROTECTIVE INSPECTIONS | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 162,114 | 166,381 | 168,000 | 169,800 |
| Salaries & Wages - Overtime | - | - | - | - |
| Benefits - FICA | 12,564 | 12,935 | 12,875 | 13,000 |
| Benefits - LTD | 866 | 806 | 820 | 780 |
| Benefits - Life | 316 | 269 | 350 | 275 |
| Benefits - Insurance Allowance | 32,416 | 30,155 | 29,100 | 30,300 |
| Benefits - Retirement | 33,466 | 34,490 | 35,500 | 35,800 |
| Benefits - Workers Comp. | 3,085 | 2,194 | 3,100 | 3,100 |
| TOTAL PERSONNEL | 244,828 | 247,231 | 249,745 | 253,055 |
| OPERATIONS | | | | |
| Membership Dues & Subscriptions | 837 | 739 | 800 | 800 |
| Uniform Expense | - | 300 | 600 | 300 |
| Travel & Training | 3,025 | 2,469 | 3,500 | 3,000 |
| Office Supplies | 1,813 | 2,089 | 2,000 | 2,000 |
| Operating Supplies & Maint | 3,565 | 851 | 1,500 | 1,000 |
| Telephone | 965 | 1,552 | 1,500 | 1,500 |
| Gasoline | 2,655 | 2,613 | 3,000 | 3,000 |
| Professional & Tech Services | 7,455 | 10,688 | 15,000 | 15,000 |
| Insurance | 1,990 | 2,067 | 2,400 | 2,400 |
| Purchase of Equipment | 544 | 645 | 1,175 | 1,000 |
| TOTAL OPERATIONS | 22,849 | 24,013 | 31,475 | 30,000 |
| CAPITAL OUTLAY | | | | |
| Purchase of Capital Asset | 25,546 | 27,430 | 4,150 | 7,000 |
| TOTAL CAPITAL OUTLAY | 25,546 | 27,430 | 4,150 | 7,000 |
| TOTAL PROTECTIVE INSPECTIONS | 293,223 | 298,674 | 285,370 | 290,055 |
| DEPT: ANIMAL CONTROL SERVICES | | | | |
| Operating Supplies & Maint | 26 | 589 | 1,000 | 500 |
| Special Dept Supplies | - | - | 250 | 250 |
| North Ut County Animal Shelter | 16,887 | 21,376 | 21,325 | 21,325 |
| NUC Shelter-remit license fees | 1,205 | 685 | 650 | 650 |
| Deer Management | - | - | - | - |
| TOTAL ANIMAL CONTROL SERVICES | 18,118 | 22,650 | 23,225 | 22,725 |
| DEPT: STREETS | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 127,787 | 134,747 | 141,900 | 143,800 |
| Salaries & Wages - Overtime | 171 | 233 | - | - |
| Salaries - Temp Employees | 136 | - | 4,000 | 5,000 |
| Benefits - FICA | 9,838 | 10,422 | 11,165 | 11,400 |
| Benefits - LTD | 710 | 728 | 675 | 650 |
| Benefits - Life | 316 | 290 | 300 | 230 |
| Benefits - Insurance Allowance | 33,553 | 20,577 | 33,500 | 35,300 |
| Benefits - Retirement | 27,473 | 28,569 | 29,150 | 29,800 |
| Benefits - Workers Comp. | 3,285 | 2,576 | 4,200 | 4,500 |
| TOTAL PERSONNEL | 203,270 | 198,142 | 224,890 | 230,680 |
| OPERATIONS | | | | |
| Membership Dues & Subscriptions | 140 | 81 | 100 | 100 |
| Uniform Expense | 387 | 382 | 380 | 380 |
| Travel & Training | (340) | 775 | 1,000 | 1,000 |
| Office Supplies | 813 | 592 | 1,000 | 1,000 |
| Operating Supplies & Maint | 18,757 | 15,697 | 18,000 | 18,000 |
| Miscellaneous Expense | 40 | - | 3,400 | 200 |
| Utilities | 18,036 | 1,715 | 2,000 | 2,000 |
| Telephone | 943 | 804 | 1,000 | 1,000 |
| Gasoline | 7,654 | 5,101 | 8,000 | 7,000 |

APPROVED BUDGET GENERAL FUNDS

| GENERAL FUND | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|--|---------------------|---------------------|--------------------------------|---------------------|
| Professional & Tech Services | 47,009 | 5,502 | 30,000 | 10,000 |
| Street-side Landscaping | 44,845 | 60,548 | 63,000 | 65,000 |
| Materials Testing | - | - | 2,000 | 2,000 |
| Traffic Study | - | - | 2,000 | 2,000 |
| Special Snow Removal | 8,358 | 20,998 | 27,000 | 34,000 |
| Sidewalk Maintenance | 7,699 | 9,150 | 15,000 | 18,000 |
| Special Dept Supplies | 4,216 | 4,843 | 36,000 | 5,000 |
| Insurance | 5,053 | 7,797 | 8,000 | 8,000 |
| UTA Tax Payment | 1,000 | 446 | 500 | 500 |
| Equipment Rental | 1,868 | 1,695 | 3,500 | 3,500 |
| Other Services | 5,778 | 4,064 | 6,000 | 6,000 |
| Purchase of Equipment | 3,303 | 2,078 | 2,300 | 6,000 |
| TOTAL OPERATIONS | 175,558 | 142,268 | 230,180 | 190,680 |
| CAPITAL OUTLAY | | | | |
| New Sidewalks | - | - | - | - |
| ADA Ramps | - | - | - | - |
| Purchase of Capital Asset | - | - | - | - |
| Traffic Calming Projects | - | - | 8,000 | - |
| TOTAL CAPITAL OUTLAY | - | - | 8,000 | - |
| TOTAL STREETS | 378,828 | 340,411 | 463,070 | 421,360 |
| DEPT: PUBLIC WORKS ADMINISTRATION | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 356,122 | 306,547 | 396,500 | 382,100 |
| Salaries & Wages - Overtime | - | 6,837 | - | - |
| Salaries - Temp Employees | - | - | - | - |
| Benefits - FICA | 27,183 | 23,437 | 30,350 | 29,250 |
| Benefits - LTD | 1,799 | 1,935 | 2,000 | 1,700 |
| Benefits - Life | 684 | 581 | 860 | 550 |
| Benefits - Insurance Allowance | 80,165 | 70,921 | 90,100 | 95,900 |
| Benefits - Retirement | 69,894 | 63,704 | 77,100 | 77,400 |
| Benefits - Workers Comp. | 6,473 | 3,252 | 7,000 | 6,300 |
| TOTAL PERSONNEL | 542,320 | 477,214 | 603,910 | 593,200 |
| OPERATIONS | | | | |
| Membership Dues & Subscriptions | 85 | 544 | 800 | 500 |
| Uniform Expense | 539 | 641 | 760 | 760 |
| Travel & Training | 1,733 | 2,693 | 8,000 | 4,000 |
| Office Supplies | 1,204 | 1,244 | 2,000 | 2,000 |
| Operating Supplies & Maint | 5,945 | 2,985 | 3,500 | 3,500 |
| Miscellaneous Expense | 66 | 111 | 200 | 1,200 |
| Telephone/Cell Phone | 1,905 | 1,659 | 2,000 | 2,000 |
| Gasoline | 2,253 | 2,728 | 4,000 | 4,000 |
| Professional & Tech Services | 903 | 2,588 | 6,300 | 10,000 |
| Insurance | - | - | 150 | 200 |
| Purchase of Equipment | 3,695 | 3,588 | 16,000 | 30,000 |
| TOTAL OPERATIONS | 18,326 | 18,780 | 43,710 | 58,160 |
| CAPITAL OUTLAY | | | | |
| Building Improvements | - | 3,465 | 40,000 | - |
| Purchase of Capital Asset | 25,546 | - | 85,000 | 7,000 |
| TOTAL CAPITAL OUTLAY | 25,546 | 3,465 | 125,000 | 7,000 |
| TOTAL PUBLIC WORKS ADMINISTRATION | 586,192 | 499,459 | 772,620 | 658,360 |
| DEPT: PARKS | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 140,351 | 148,111 | 155,500 | 158,100 |
| Salaries & Wages - Overtime | 4,019 | 2,578 | - | - |
| Salaries - Temp Employees | 11,564 | 17,838 | 15,000 | 19,000 |
| Benefits - FICA | 11,971 | 12,915 | 13,085 | 13,600 |

APPROVED BUDGET GENERAL FUNDS

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

APPROVED BUDGET GENERAL FUNDS

| GENERAL FUND | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|---|--------------------------|--------------------------|--------------------------------|--------------------------|
| Benefits - LTD | 1,041 | 911 | 950 | 900 |
| Benefits - Life | 474 | 383 | 425 | 300 |
| Benefits - Insurance Allowance | 54,173 | 38,671 | 37,600 | 38,900 |
| Benefits - Retirement | 39,847 | 36,051 | 40,100 | 41,350 |
| Benefits - Workers Comp. | 2,834 | (930) | 3,000 | 3,050 |
| TOTAL PERSONNEL | <u>317,919</u> | <u>297,184</u> | <u>313,415</u> | <u>323,300</u> |
| OPERATIONS | | | | |
| Membership Dues & Subscriptions | 806 | 1,139 | 1,670 | 1,650 |
| Uniform Expense | - | - | 300 | - |
| Travel & Training | 2,303 | 1,087 | 4,000 | 4,000 |
| Office Supplies | 1,589 | 1,870 | 1,800 | 1,800 |
| Operating Supplies & Maint | 1,743 | 412 | 2,000 | 2,000 |
| Telephone | 895 | 2,033 | 2,900 | 2,900 |
| Gasoline | 441 | 271 | 400 | 400 |
| Professional & Tech Services | 3,517 | 998 | 28,000 | 50,000 |
| Insurance | 1,901 | 1,893 | 2,400 | 2,400 |
| Master Plan | 113 | - | 2,000 | 2,000 |
| Miscellaneous Expense | 41 | 15 | 400 | 400 |
| Economic Development Expense | - | 1,603 | 1,800 | 1,800 |
| Purchase of Equipment | 32 | 788 | 1,000 | 1,000 |
| Historical Preservation Socy | 525 | 302 | 500 | 500 |
| TOTAL OPERATIONS | <u>13,906</u> | <u>12,412</u> | <u>49,170</u> | <u>70,850</u> |
| CAPITAL OUTLAY | | | | |
| Purchase of Capital Asset | 22,115 | - | 4,150 | 7,000 |
| TOTAL CAPITAL OUTLAY | <u>22,115</u> | <u>-</u> | <u>4,150</u> | <u>7,000</u> |
| TOTAL PLANNING & ECON. DEVELOPMENT | <u>353,941</u> | <u>309,597</u> | <u>366,735</u> | <u>401,150</u> |
| DEPT: TRANSFERS AND CONTRIBUTIONS | | | | |
| TRANSFERS | | | | |
| Transfer to Road Fund | 1,500,000 | 1,000,000 | 900,000 | - |
| Trfr to Debt Svc-2005 Road Bnd | - | 1,352,777 | - | - |
| Trfr to Debt Svc - UTOPIA | 436,251 | 444,976 | 453,876 | 462,953 |
| Trfr to Debt Svc-Pub Sfty Bldg | 198,724 | 1,138,676 | 710,676 | 173,160 |
| Trfr to CIP - Parks Fd 47 | - | 5,593 | - | - |
| Trfr to Recreation-Aquatics Bd | 589,050 | 548,550 | 552,900 | 553,375 |
| Trfr to Recreation Fund | 170,000 | 300,000 | 600,000 | 500,000 |
| TOTAL TRANSFERS | <u>2,894,025</u> | <u>4,790,573</u> | <u>3,217,452</u> | <u>1,689,488</u> |
| CONTRIBUTIONS | | | | |
| 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 | 5,736 | 5,344 | 6,000 | 6,000 |
| Parade Float Sponsorship | 3,883 | 3,444 | 4,000 | 4,000 |
| Appropriate to Fund Balance, General Fund | 54,878 | 739,151 | - | - |
| TOTAL CONTRIBUTIONS | <u>67,497</u> | <u>750,939</u> | <u>13,000</u> | <u>13,000</u> |
| TOTAL TRANSFERS AND CONTRIBUTIONS | <u>2,961,523</u> | <u>5,541,511</u> | <u>3,230,452</u> | <u>1,702,488</u> |
| TOTAL GENERAL FUND EXPENDITURES | <u>11,161,063</u> | <u>14,858,947</u> | <u>12,509,335</u> | <u>11,197,171</u> |



Other Governmental Funds Section

This section of the 2020-2021 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.

| | |
|--|------------|
| <p>Special Revenue Funds</p> <p style="margin-left: 20px;">Lindon's Special Revenue Funds are the Redevelopment Agency (RDA) Fund and the PARC Tax Fund. The RDA Fund is divided up into four project areas, or districts, that receive property tax increments: the State Street District, the West Side District, District 3, and the 700 N CDA. The PARC Tax Fund receives a 0.1% specialty sales tax.</p> | <p>112</p> |
| <p>Capital Project Fund</p> <p style="margin-left: 20px;">Lindon City's Capital Project Funds are the Road Capital Improvement Projects (CIP) Fund and the Parks CIP Fund</p> | <p>116</p> |
| <p>Debt Service Fund</p> <p style="margin-left: 20px;">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.</p> | <p>118</p> |

APPROVED BUDGET
OTHER GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND

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

Redevelopment Agency (RDA) Fund

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

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

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

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

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

APPROVED BUDGET
OTHER GOVERNMENTAL FUNDS

REDEVELOPMENT AGENCY FUND

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

APPROVED BUDGET
OTHER GOVERNMENTAL FUNDS

REDEVELOPMENT AGENCY FUND

| | <u>2017-2018 Actual</u> | <u>2018-2019 Actual</u> | <u>2019-2020 Amended Budget</u> | <u>2020-2021 Budget</u> |
|------------------------------------|-----------------------------|-----------------------------|---|-----------------------------|
| EXPENDITURES | | | | |
| Miscellaneous Expense | - | - | - | - |
| Professional & Tech Services | 49,510 | 6,400 | 5,000 | 5,000 |
| Insurance | - | - | - | - |
| Other Services | - | - | - | - |
| Other Improvements | - | - | - | - |
| Admin Costs to General Fund | - | 10,214 | 14,700 | 16,800 |
| Appropriate to Fund Balance | 23,650 | 87,437 | 101,310 | 100,000 |
| TOTAL 700N CDA EXPENDITURES | <u><u>73,159</u></u> | <u><u>104,051</u></u> | <u><u>121,010</u></u> | <u><u>121,800</u></u> |

APPROVED BUDGET OTHER GOVERNMENTAL FUNDS

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

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.

| CAPITAL IMPROVEMENT PROGRAM FUNDS | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|--|-----------------------------|-----------------------------|---|-----------------------------|
| CIP 11 - CLASS C ROADS | | | | |
| REVENUES | | | | |
| Road Fund Allotment | 444,465 | 474,449 | 400,000 | 300,000 |
| Transit Tax | - | - | 350,000 | 262,500 |
| Road Impact Fees | 65,711 | 181,412 | 5,000 | 5,000 |
| Interest Earnings, Impact Fees | 799 | - | - | - |
| Interest Earnings PTIF Class C | 8,958 | 29,434 | 24,000 | 12,000 |
| Street Light Reimbursement | 130,908 | 128,526 | - | - |
| Interest, US Bank, 700 N Bond | 741 | 261 | - | - |
| Miscellaneous | 113,828 | 6,287 | - | - |
| Transfer from General Fund | 1,500,000 | 1,000,000 | 900,000 | - |
| Transfer from RDA | 200,000 | - | - | - |
| Use of Fund Balance | - | - | - | 1,931,500 |
| TOTAL ROAD FUND REVENUES | <u>2,465,410</u> | <u>1,820,369</u> | <u>1,679,000</u> | <u>2,511,000</u> |
| EXPENDITURES | | | | |
| OPERATIONS | | | | |
| Operating Supplies & Maint | - | 27 | - | - |
| Street Lights Utilities | 78,083 | 70,228 | 85,000 | 85,000 |
| Professional & Tech Services | 38,439 | 86,583 | 50,000 | 150,000 |
| Street Lights | 32,308 | 6,076 | 30,000 | 30,000 |
| Street Striping | 5,675 | - | 7,000 | 21,000 |
| Crack Sealing | - | 170,316 | 254,400 | 125,000 |
| Trfr to Debt Serv - 700 N Bond | 213,396 | - | - | - |
| Appropriate to Fund Balance | 1,532,365 | 1,358,615 | 52,600 | - |
| TOTAL OPERATIONS | <u>1,900,266</u> | <u>1,691,844</u> | <u>479,000</u> | <u>411,000</u> |
| CAPITAL OUTLAY | | | | |
| Street Light Installation | 130,908 | 128,526 | - | - |
| Class C Capital Improvements | 434,236 | - | 1,200,000 | 2,100,000 |
| TOTAL CAPITAL OUTLAY | <u>565,144</u> | <u>128,526</u> | <u>1,200,000</u> | <u>2,100,000</u> |
| TOTAL ROAD FUND EXPENDITURES | <u>2,465,410</u> | <u>1,820,369</u> | <u>1,679,000</u> | <u>2,511,000</u> |

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.

| CAPITAL IMPROVEMENT PROGRAM FUNDS | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|--|-----------------------------|-----------------------------|---|-----------------------------|
| CIP 47 - PARKS PROJECTS | | | | |
| REVENUES | | | | |
| City Wide Impact Fees | 387,000 | 444,000 | 450,000 | 200,000 |
| City Wide Interest Earned | 12,508 | 31,543 | 30,000 | 20,000 |
| Trfr from General Fund | - | 5,593 | - | - |
| Trfr from PARC Tax | - | 5,000 | 6,000 | 10,000 |
| Use of Fund Balance | - | - | - | 70,000 |
| TOTAL PARKS CIP REVENUES | <u>399,508</u> | <u>486,136</u> | <u>486,000</u> | <u>300,000</u> |
| EXPENDITURES | | | | |
| OPERATIONS | | | | |
| Professional & Tech Services | - | - | 10,000 | 10,000 |
| Trfr to Debt Service | 10,000 | 10,000 | 10,000 | 10,000 |
| Appropriate to Fund Bal | 387,723 | 416,091 | 285,500 | - |
| TOTAL OPERATIONS | <u>397,723</u> | <u>426,091</u> | <u>305,500</u> | <u>20,000</u> |
| CAPITAL OUTLAY | | | | |
| Pioneer Park | - | - | 17,300 | - |
| Pheasant Brook Park | - | - | - | 150,000 |
| Meadow Park Fieldstone | - | - | 1,600 | 30,000 |
| Hollow Park | 1,785 | 10,599 | 17,300 | - |
| City Center Park | - | 49,446 | 43,300 | - |
| Lindon View Trailhead Park | - | - | - | - |
| Fryer Park | - | - | 101,000 | 100,000 |
| TOTAL CAPITAL OUTLAY | <u>1,785</u> | <u>60,045</u> | <u>180,500</u> | <u>280,000</u> |
| TOTAL PARKS CIP EXPENDITURES | <u>399,508</u> | <u>486,136</u> | <u>486,000</u> | <u>300,000</u> |

APPROVED BUDGET
OTHER GOVERNMENTAL FUNDS

DEBT SERVICE FUND

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

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



Enterprise Funds Section

This section of the 2020-2021 Budget presents information regarding the Water, Sewer, Solid Waste Collection, Storm Water Drainage, Recreation and Telecommunication Funds.

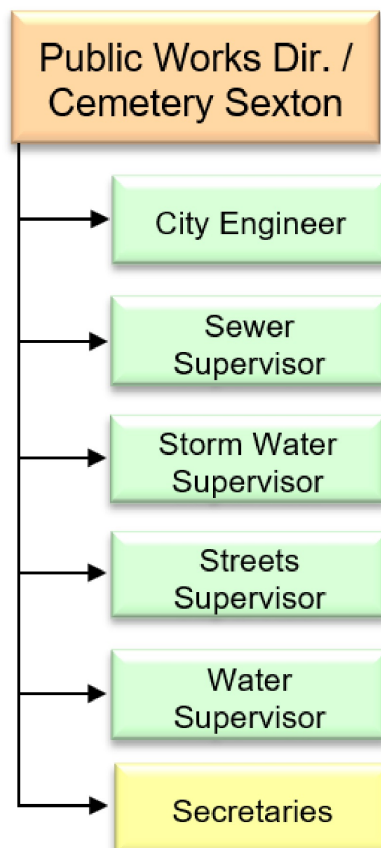
| | |
|---|-----|
| <p>Water Fund..... 121</p> <p style="padding-left: 20px;">This information provides details on the Water Funds revenues and expenditures, as well as their expected goals and objectives they plan on accomplishing this year.</p> | 121 |
| <p>Sewer Fund 128</p> <p style="padding-left: 20px;">This section is in charge of the sewage collection system within the City, and the installation, maintenance and upgrades of its sewer lines.</p> | 128 |
| <p>Solid Waste Collection Fund 134</p> <p style="padding-left: 20px;">The Solid Waste Collection Fund is for the collection and payment of the fees associated with the garbage and recycling collection services.</p> | 134 |
| <p>Storm Water Drainage Fund..... 135</p> <p style="padding-left: 20px;">This section provides details on the Storm Water Drainage System Fund and the utility fees paid by system users. It also discusses the impact fees paid by development.</p> | 135 |
| <p>Recreation Fund 141</p> <p style="padding-left: 20px;">The Recreation Fund accounts for the Aquatics Center, Community Center and recreation programs operated by Lindon City.</p> | 141 |
| <p>Telecommunication Fund 147</p> <p style="padding-left: 20px;">The Telecommunication Fund is for the collection and payment of the fees associated with Lindon customers accessing Utah Infrastructure Agency (UIA) fiber-optic lines.</p> | 147 |

ENTERPRISE FUNDS

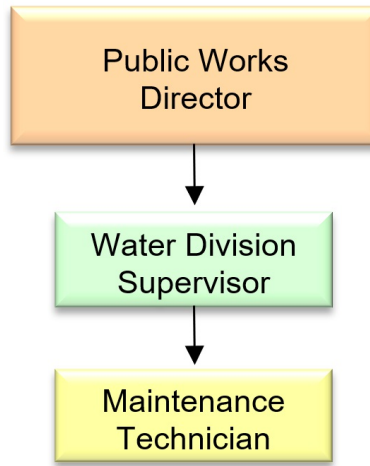
Enterprise Funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily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

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

Below is an organizational chart showing the Public Works Department.



WATER FUND



Personnel Table

| Personnel | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------|----------------|----------------|----------------|----------------|
| Water Supervisor | 1 | 1 | 1 | 1 |
| Maintenance Technician | 3 | 3 | 3 | 3 |
| Total | <u>4</u> | <u>4</u> | <u>4</u> | <u>4</u> |

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

Vision

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

Description

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

Culinary water is the potable water used within a home or business. Lindon’s culinary water originates from springs east of the City and wells located throughout the City and

are consistently monitored for quality and safety. This system is metered and customers are billed monthly.

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

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

| WATER | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$290,910 | \$335,892 | \$308,390 | \$353,900 | 14.76% |
| Operations | \$1,166,785 | \$1,061,655 | \$1,240,175 | \$1,337,690 | 7.86% |
| Capital | \$365,686 | \$501,933 | \$963,500 | \$1,140,000 | 18.32% |
| Add to Fund Balance | \$2,498,644 | \$1,440,937 | \$689,005 | \$236,910 | -65.62% |
| Total Expenses | \$4,322,025 | \$3,340,417 | \$3,201,070 | \$3,068,500 | -4.14% |

Budget Highlights

Operational expenditures in the water fund will increase 7.86%. The fund has allotted \$550,000 for construction of a new well and \$590,000 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>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21*</u> |
|---|----------------|----------------|----------------|-----------------|
| Average daily consumption (thousands of gallons) | 1,280 | 1,208 | 1,250 | 1,200 |
| Number of culinary water accounts | 3,006 | 3,105 | 3,220 | 3,340 |

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

Lindon City's utility bills consists of water base and usage charges monitored by a meter attached to the house, secondary water fees, sewer base and usage fees, garbage and recycling fees, and a storm water drainage fee. The City contracts with JUB Engineers to evaluate the Water, Sewer, and Storm Drainage fees on a yearly basis, and recommend to the City Council increases as needed.

JUB Engineer's most recent utility rate study recommended implementing a 9% increase for the 2020-2021 fiscal year. There are two zones in the city that have increased rates in order to recover the cost to pump water uphill to those zones.

Recently Utah State Legislature mandated that cities install pressurized irrigation (secondary water) metering systems by 2040 in order to encourage water conservation. Lindon City engineers are evaluating the secondary water system and rates in order to devise an implementation plan. In the meantime, new development is required to install secondary water meters for new buildings in areas where secondary water is available.

Sustainability Efforts

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

Program Goal

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

Program Objective (services provided)

The 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.

| Workload Measures | 2017-18 | 2018-19 | 2019-20 | 2020-21* |
|--------------------------|----------------|----------------|----------------|-----------------|
| Water meter replacements | 29 | 20 | 45 | 25 |
| Water leak repairs | 10 | 8 | 60 | 10 |
| Total fire hydrants | 820 | 830 | 840 | 845 |

*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

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

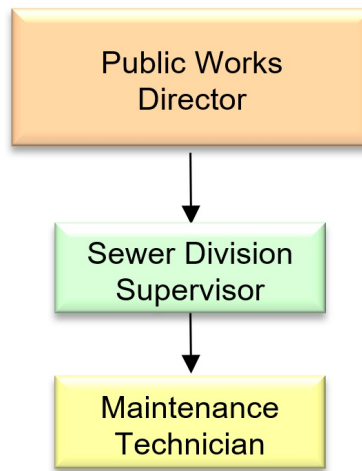
APPROVED BUDGET ENTERPRISE FUNDS

WATER FUND

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|--------------------------------------|-------------------------|-------------------------|--------------------------------|-------------------------|
| CUWCD Power Loss Charge | - | 4,648 | 6,055 | 5,000 |
| Water Stock Assessment | 89,057 | 102,690 | 112,000 | 115,000 |
| Depreciation | 392,808 | 432,595 | - | - |
| CUP Water Principal | 54,997 | 56,769 | 58,598 | 60,486 |
| CUP Water Interest | 86,669 | 84,897 | 83,806 | 81,918 |
| 700 N Water Bond Interest | 3,717 | 4,919 | - | - |
| 700 N Water Bond Principal | 10,831 | 88,286 | - | - |
| Close Out to Balance Sheet | (431,514) | (646,988) | - | - |
| Admin Costs to General Fund | 266,787 | 265,100 | 207,856 | 223,536 |
| P.W. Admin Costs to Gen. Fund | 146,548 | 124,865 | 193,155 | 164,590 |
| Appropriate to Impact Fee Bal | - | - | 172,000 | - |
| Appropriate to Fund Balance | 2,498,644 | 1,440,937 | 517,005 | 236,910 |
| TOTAL OPERATIONS | <u>3,665,429</u> | <u>2,502,592</u> | <u>1,929,180</u> | <u>1,574,600</u> |
| CAPITAL OUTLAY | | | | |
| Improvements Other than Bldgs | - | - | - | - |
| Purchase of Capital Asset | 25,546 | - | - | - |
| Well Reconstruction | 54,178 | 30,555 | 30,000 | 550,000 |
| North Union Canal Piping | - | 37,577 | 873,500 | - |
| Special Projects | 285,962 | 433,801 | 60,000 | 390,000 |
| Impact Fee Projects | - | - | - | 200,000 |
| TOTAL CAPITAL OUTLAY | <u>365,686</u> | <u>501,933</u> | <u>963,500</u> | <u>1,140,000</u> |
| TOTAL WATER FUND EXPENDITURES | <u>4,322,025</u> | <u>3,340,417</u> | <u>3,201,070</u> | <u>3,068,500</u> |

SEWER FUND

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



Personnel Table

| Personnel | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------|----------|----------|----------|----------|
| Sewer Supervisor | 1 | 1 | 1 | 1 |
| Maintenance Technician | 2 | 2 | 2 | 2 |
| Total | <u>3</u> | <u>3</u> | <u>3</u> | <u>3</u> |

There are not any personnel position changes in the 2020-2021 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 | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$231,623 | \$178,592 | \$227,220 | \$271,350 | 19.42% |
| Operations | \$2,982,866 | \$1,149,051 | \$1,485,430 | \$1,484,018 | -0.10% |
| Capital | \$902,024 | \$413,896 | \$35,000 | \$189,000 | 440.00% |
| Add to Fund Balance | \$0 | \$297,301 | \$52,995 | \$0 | 0.00% |
| Total Expenses | \$4,116,513 | \$2,038,840 | \$1,800,645 | \$1,944,368 | 7.98% |

Budget Highlights

Capital improvements will increase in the 2020-2021 fiscal year by 440% (\$154,000) from the previous year. The fund has allotted \$89,000 for equipment upgrades and \$100,000 for infiltration elimination (sealing sewer line pipes so that storm water does not get in and increase treatment costs).

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.

| Workload Measures | 2017-18 | 2018-19 | 2019-20 | 2020-21* |
|----------------------------|----------------|----------------|----------------|-----------------|
| Number of sewer accounts | 2,950 | 3,049 | 3,197 | 3,250 |
| Sewer line miles inspected | 4 | 8 | 9 | 10 |

*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>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21*</u> |
|----------------------|----------------|----------------|----------------|-----------------|
| Miles of sewer lines | 75 | 79 | 83 | 85 |
| Number of manholes | 1,490 | 1,523 | 1,550 | 1,570 |
| Number of clean-outs | 2,990 | 3,001 | 3,264 | 3,300 |

*figures are estimates or goals

Performance Measures

| <u>Program Objective/Measures</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20*</u> |
|---|----------------|----------------|----------------|-----------------|
| Perform annual inspections and maintenance to ensure system reliability and to satisfy regulatory requirements. | Achieved | Achieved | 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. 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

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

SEWER FUND

| | <u>2017-2018 Actual</u> | <u>2018-2019 Actual</u> | <u>2019-2020 Amended Budget</u> | <u>2020-2021 Budget</u> |
|--------------------------------------|-----------------------------|-----------------------------|---|-----------------------------|
| Appropriate to Fund Balance | 931,078 | 297,301 | 52,995 | - |
| TOTAL OPERATIONS | <u>2,982,866</u> | <u>1,446,352</u> | <u>1,538,425</u> | <u>1,484,018</u> |
| CAPITAL OUTLAY | | | | |
| Purchase of Capital Asset | - | 27,428 | - | 89,000 |
| Special Projects | 902,024 | 386,468 | 35,000 | 100,000 |
| Infiltration Elimination | - | - | - | - |
| Impact Fee Projects | - | - | - | - |
| TOTAL CAPITAL OUTLAY | <u>902,024</u> | <u>413,896</u> | <u>35,000</u> | <u>189,000</u> |
| TOTAL SEWER FUND EXPENDITURES | <u>4,116,513</u> | <u>2,038,840</u> | <u>1,800,645</u> | <u>1,944,368</u> |

SOLID WASTE COLLECTION FUND

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

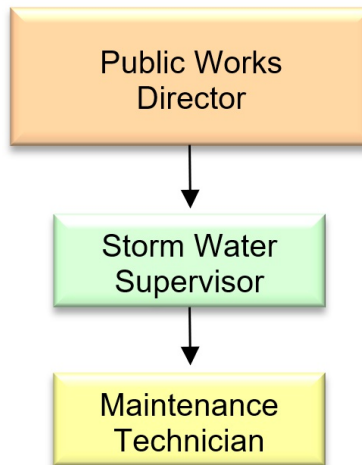
Since Lindon City contracts waste collection services with Republic Services, there are not any personnel or capital expenses associated with this fund.

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

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

STORM WATER DRAINAGE SYSTEM FUND

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



Personnel Table

| Personnel | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------|----------|----------|----------|----------|
| Storm Water Supervisor | 1 | 1 | 1 | 1 |
| Maintenance Technician | 1 | 1 | 1 | 1 |
| Total | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |

There are not any personnel position changes in the 2020-2021 fiscal year.

Vision

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

Description

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

The City contracts with JUB Engineers to conduct a utility rate studies to determine and recommend the annual utility rate for storm water. The JUB Engineers recommended increasing the rate 13% for the 2020-2021 fiscal year.

| STORM WATER DRAINAGE | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$183,501 | \$197,500 | \$201,670 | \$203,015 | 0.67% |
| Operations | \$697,551 | \$787,118 | \$454,860 | \$374,182 | -17.74% |
| Capital | \$51,581 | \$9,361 | \$183,000 | \$270,000 | 47.54% |
| Add to Fund Balance | \$460,617 | \$189,789 | \$289,470 | \$382,703 | 32.21% |
| Total Expenses | \$1,393,249 | \$1,183,769 | \$1,129,000 | \$1,229,900 | 8.94% |

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>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21*</u> |
|--------------------------------|----------------|----------------|----------------|-----------------|
| Number of storm water accounts | 3,008 | 3,109 | 3,261 | 3,400 |
| Storm water mainline miles | 47.4 | 49 | 49 | 50 |

*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>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21*</u> |
|------------------------------|----------------|----------------|----------------|-----------------|
| Street sweeping hours | 270 | 234 | 369 | 250 |
| Street sweeping miles | 199 | 133 | 234 | 190 |
| Fall leaf bags picked up | 8,930 | 7,069 | 6,171 | 5,000 |
| Manholes inspected | 64 | 60 | 77 | 50 |

*figures are estimates or goals

Performance Outcomes

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

Program Trends, Needs and Performance

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

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

**APPROVED BUDGET
ENTERPRISE FUNDS**

**STORM WATER DRAINAGE
SYSTEM FUND**

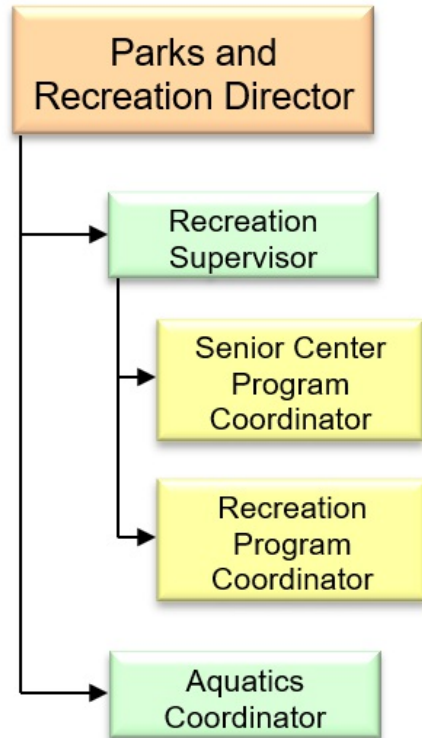
| | <u>2017-2018 Actual</u> | <u>2018-2019 Actual</u> | <u>2019-2020 Amended Budget</u> | <u>2020-2021 Budget</u> |
|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|
| REVENUES | | | | |
| Storm Water Utility | 799,344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

**APPROVED BUDGET
ENTERPRISE FUNDS**

**STORM WATER DRAINAGE
SYSTEM FUND**

| | <u>2017-2018 Actual</u> | <u>2018-2019 Actual</u> | <u>2019-2020 Amended Budget</u> | <u>2020-2021 Budget</u> |
|---------------------------------------|-----------------------------|-----------------------------|---|-----------------------------|
| CAPITAL OUTLAY | | | | |
| Purchase of Capital Asset | - | - | - | - |
| Special Projects | 51,581 | 9,361 | 183,000 | 270,000 |
| Impact Fee Projects | - | - | - | - |
| TOTAL CAPITAL OUTLAY | <u>51,581</u> | <u>9,361</u> | <u>183,000</u> | <u>270,000</u> |
| TOTAL STORM WATER EXPENDITURES | <u>1,393,249</u> | <u>1,183,769</u> | <u>1,129,000</u> | <u>1,229,900</u> |

RECREATION FUND



Personnel Table

| Personnel | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|-------------------------|-----------|-----------|-----------|-----------|
| Parks & Rec. Director | 1 | 1 | 1 | 1 |
| Recreation Supervisor | 1 | 1 | 1 | 1 |
| Senior Ctr Program Dir. | 1 | 1 | 1 | 1 |
| Comm. Ctr Program Dir. | 1 | 1 | 1 | 1 |
| Aquatics Coordinator | 1 | 1 | 1 | 1 |
| Seasonal Aq. Ctr | 92 | 93 | 93 | 93 |
| Total | <u>97</u> | <u>98</u> | <u>98</u> | <u>98</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 | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Budget | 2020-2021 Budget | Percent Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$558,800 | \$579,692 | \$731,455 | \$779,225 | 6.53% |
| Operations | \$855,045 | \$893,446 | \$1,062,110 | \$1,066,475 | 0.41% |
| Capital | \$134,300 | \$142,675 | \$285,855 | \$125,000 | -56.27% |
| Add to Fund Balance | \$1,011,615 | \$72,176 | \$0 | \$0 | 0.00% |
| Total Expenses | \$2,559,760 | \$1,687,988 | \$2,079,420 | \$1,970,700 | -5.23% |

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.

| Performance Measures | 2017-18 | 2018-19 | 2019-20 | 2020-21* |
|-------------------------------------|----------------|----------------|----------------|-----------------|
| Number of aquatics programs | 6 | 7 | 6 | 6 |
| Participants in aquatics programs | 1,475 | 1,103 | 1,230 | 1,200 |
| Number of Community Ctr programs | 22 | 22 | 34 | 25 |
| Participants in Comm. Ctr programs | 398 | 372 | 313 | 375 |
| Number of Senior Ctr programs | 17 | 18 | 16 | 15 |
| Participants in Senior Ctr programs | 453 | 9,482 | 13,561 | 10,000 |
| Number of sports programs | 5 | 5 | 4 | 5 |
| Participants in sports programs | 1,525 | 1,395 | 608 | 1,400 |

*figures are estimates or goals

Performance Outcomes

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

Program Trends, Needs and Performance

The City is very excited about the Community Center. The staff will continue to consider the residents' preferences and the City's physical and financial capabilities when evaluating and implementing new community programs, especially in the midst of the COVID-19 pandemic. The City is planning to install a new slide at the Aquatics Center in order to draw more customers.

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

APPROVED BUDGET ENTERPRISE FUNDS

RECREATION FUND

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

APPROVED BUDGET ENTERPRISE FUNDS

RECREATION FUND

| | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended Budget | 2020-2021 Budget |
|--------------------------------|---------------------|---------------------|--------------------------------|---------------------|
| Telephone | 445 | 710 | 1,300 | 1,300 |
| Gasoline | 36 | 435 | 1,000 | 1,000 |
| Professional & Tech Svcs | 11,244 | 10,364 | 14,375 | - |
| Aquatics Ctr. Program Expenses | - | - | 5,000 | 5,000 |
| Insurance | 8,564 | 7,981 | 9,600 | 9,600 |
| Other Services | 6,089 | 21,378 | 4,500 | 5,000 |
| Purchase of Equipment | 2,422 | 2,741 | 1,000 | 10,000 |
| TOTAL OPERATIONS | 195,450 | 219,316 | 223,025 | 233,400 |
| CAPITAL OUTLAY | | | | |
| Improvements | 122,585 | 73,611 | 185,000 | 105,000 |
| Purchase of Capital Asset | - | 9,799 | 14,105 | - |
| TOTAL CAPITAL OUTLAY | 122,585 | 83,410 | 199,105 | 105,000 |
| TOTAL AQUATICS FACILITY | 676,840 | 667,421 | 915,410 | 872,740 |

DEPT: COMMUNITY CENTER

PERSONNEL

| | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|
| Salaries & Wages | 138,159 | 152,787 | 170,200 | 175,310 |
| Salaries - Temp Employees | 9,653 | 12,546 | 14,000 | 14,000 |
| Benefits - FICA | 11,353 | 12,602 | 14,100 | 14,520 |
| Benefits - LTD | 417 | 418 | 650 | 650 |
| Benefits - Life | 194 | 177 | 275 | 275 |
| Benefits - Insurance Allowance | 14,261 | 13,592 | 15,900 | 16,380 |
| Benefits - Retirement | 15,375 | 16,285 | 19,550 | 20,140 |
| Benefit Expense | (30,256) | (23,141) | - | - |
| Actuarial Calc'd Pension Exp | 38,051 | 27,514 | - | - |
| Benefits - Workers Comp. | 2,787 | 2,215 | 3,500 | 3,610 |
| TOTAL PERSONNEL | 199,995 | 214,996 | 238,175 | 244,885 |

OPERATIONS

| | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|
| Membership Dues & Subscriptions | 1,001 | 1,240 | 1,000 | 1,000 |
| Uniform Expense | 731 | 186 | 700 | 500 |
| Recreation Uniforms | 13,415 | 12,668 | 7,650 | 16,000 |
| Travel & Training | 1,550 | 4,677 | 3,710 | 2,500 |
| Licenses & Fees | 622 | - | 600 | 2,000 |
| Office Supplies | 2,270 | 2,780 | 2,500 | 2,500 |
| Operating Supplies & Maint | 16,803 | 22,267 | 15,000 | 15,000 |
| Parts and Supplies | - | - | 1,500 | 3,000 |
| Miscellaneous Expense | 395 | 783 | 500 | 500 |
| Concessions Expenses | - | - | - | - |
| Utilities | 12,529 | 18,537 | 17,500 | 17,500 |
| Telephone | 1,493 | 983 | 2,500 | 2,500 |
| Gasoline | 1,636 | 1,907 | 2,000 | 2,000 |
| Professional & Tech Svcs | 5,200 | 4,392 | 10,000 | 6,500 |
| Recreation Program Expenses | 20,250 | 20,040 | 20,000 | 20,000 |
| Comm. Ctr. Program Expenses | 5,647 | 4,560 | 3,500 | 13,000 |
| Senior Ctr. Program Expenses | 5,676 | 6,462 | 5,500 | 8,000 |
| Lindon Days | 52,894 | 63,606 | 56,625 | 55,000 |
| Other Community Events | 6,674 | 11,514 | 8,100 | 15,000 |
| Insurance | 6,403 | 6,352 | 6,800 | 7,200 |
| Other Services | 14,097 | 25,645 | 15,500 | 5,000 |
| Purchase of Equipment | 13,182 | 2,999 | 20,000 | - |
| TOTAL OPERATIONS | 182,467 | 211,599 | 201,185 | 194,700 |
| CAPITAL OUTLAY | | | | |
| Building Improvements | 11,715 | 49,265 | 75,000 | 20,000 |
| Purchase of Capital Asset | - | 10,000 | 11,750 | - |
| TOTAL CAPITAL OUTLAY | 11,715 | 59,265 | 86,750 | 20,000 |
| TOTAL COMMUNITY CENTER | 394,176 | 485,861 | 526,110 | 459,585 |

**APPROVED BUDGET
ENTERPRISE FUNDS**

RECREATION FUND

| | <u>2017-2018 Actual</u> | <u>2018-2019 Actual</u> | <u>2019-2020 Amended Budget</u> | <u>2020-2021 Budget</u> |
|---|-----------------------------|-----------------------------|---|-----------------------------|
| NON-DEPARTMENTAL | | | | |
| OPERATIONS | | | | |
| Depreciation Expense | 317,067 | 322,433 | - | - |
| 2008 Aquatics Center Principal | 310,000 | 320,000 | - | - |
| 2008 Aquatics Center Interest | 19,000 | 6,400 | - | - |
| Aquatic Ctr Paying Agent Fees | 1,900 | 2,000 | - | - |
| 2015 Refunding Principal | 40,000 | 40,000 | 375,000 | 385,000 |
| 2015 Refunding Interest | 265,883 | 264,283 | 261,300 | 251,775 |
| 2015 Refunding Agent Fees | 1,600 | 1,600 | 1,600 | 1,600 |
| COI Amortization | (2,511) | - | - | - |
| Premium Amortizatn Series 2015 | (33,734) | (33,734) | - | - |
| Loss Amortization Series 2015 | 42,224 | 42,224 | - | - |
| Close Out to Balance Sheet | (484,300) | (502,675) | - | - |
| Appropriate to Fund Balance | 1,011,615 | 72,176 | - | - |
| TOTAL OPERATIONS | <u>1,488,744</u> | <u>534,707</u> | <u>637,900</u> | <u>638,375</u> |
| TOTAL NON-DEPARTMENTAL | <u>1,488,744</u> | <u>534,707</u> | <u>637,900</u> | <u>638,375</u> |
| TOTAL RECREATION FUND EXPENDITURES | <u>2,559,760</u> | <u>1,687,988</u> | <u>2,079,420</u> | <u>1,970,700</u> |

TELECOMMUNICATIONS FUND

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

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

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Financial Policies Section

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

| | |
|--|-----|
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| This section talks about the goals every City should set. | |
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| This section discusses the benefits from written policies. | |
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| This section covers the policies for Budgeting and Operations. | |
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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 BORROWINGGeneral Policies

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

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

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

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

Specific Policies

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

CASH MANAGEMENT AND INVESTMENT POLICIES

General Policies

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

Specific Policies

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

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

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

CASH RECEIPTING AND DEPOSIT POLICYCash Receipts at Separate Individual Locations

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

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

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

Deposits with Treasurer

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

ACCOUNTING AND FINANCIAL REPORTING POLICIES

General Policies

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

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

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

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

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



Compensation Programs Section

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

| | |
|---|-----|
| Elected and Appointed Officials Compensation Program..... | 168 |
| This section discusses salary and benefits available for elected and appointed officials. | |
| Employee Compensation Program..... | 170 |
| This section discusses employee compensation provided through salaries and benefits. This section also includes the Position Schedule and Pay Ranges for employees. | |

APPROVED BUDGET COMPENSATION PROGRAMS

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

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

ELECTED AND APPOINTED OFFICIALS COMPENSATION PROGRAM

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

MONTHLY SALARY

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

Cost of Living Allowance

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

EXPENSES

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

Mileage Reimbursement

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

Meal Allowance

Meal allowances will be paid at the following rates.

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

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

BENEFIT SUMMARY

Digital Device Allowance

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

Aquatics Center Passes / Fitness Room Access

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

Facility Rentals

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

APPROVED BUDGET COMPENSATION PROGRAMS

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

Social Security

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

Workers Compensation Coverage

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

EMPLOYEE COMPENSATION PROGRAM

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

SALARIES AND WAGES

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

Lindon Aquatics Seasonal Pay Ranges

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

APPROVED BUDGET COMPENSATION PROGRAMS

Lindon City Pay Ranges July 1 - December 31, 2020

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

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

APPROVED BUDGET COMPENSATION PROGRAMS

Lindon City Pay Ranges January 1 - June 30, 2021

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

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

APPROVED BUDGET COMPENSATION PROGRAMS

Lindon City Position Schedule

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

APPROVED BUDGET COMPENSATION PROGRAMS

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

There are no new personnel in the 2020-2021 budget.

Cost of Living Allowance

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

Merit Increase

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

Uniform Allowance

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

REIMBURSEMENT FOR TRAVEL

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

Mileage Reimbursement

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

Meal Allowance

Meal allowances will be paid at the following rates.

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

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

BENEFITS SUMMARY

Medical and Life Insurance

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

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

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

APPROVED BUDGET COMPENSATION PROGRAMS

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

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

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

Employee Retirement System

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

Holidays

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

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

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

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

Vacation

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

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

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

Sick Leave

Each regular full-time employee earns 96 hours (12 days) of sick leave each year and is credited each pay period at the applicable rate. Regular employees who work less than 40 hours per week, but more than 30 hours per week will earn sick leave on a pro rata basis. Sick leave will not accrue for an employee while on leave without pay. Sick leave may not be taken until earned. Sick leave shall be used as described in the Policies and Procedures Manual.

Buy Back Option

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

Sick Leave Pay-out for Retiring Employees

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

Career Development / Tuition Assistance

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

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

Differential Pay for Professional Certifications Program

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

Tuition Reimbursement Program

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

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

Aquatics Center Passes / Fitness Room Access

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

Facility Rentals

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

**APPROVED BUDGET
COMPENSATION PROGRAMS**

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

Social Security

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

Workers Compensation

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

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Fee Schedule Section

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

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AQUATICS CENTER

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

Product availability varies. Prices displayed at Aquatics Center.

Daily Admission Fees – Does NOT include Flow Rider

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

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

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

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

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

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

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

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

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

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

Punch passes may be discounted during pre-season sales

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

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

FEE SCHEDULE

- Leisure/Competition Pool and Flow Rider
 - Private Rental (after hours) minimum 1 hour \$500.00/hr
- Propane Grill Rental
 - With Full Facility rental \$75.00
 - With Party Room or FlowRider rental \$25.00
- Shave Ice Shack Open, with full facility rental \$50.00
Concessions sold at prices as displayed
- Wibit Wiggle Bridge Rental, only available with facility rental \$100.00
- Early Entrance for Rental Set Up \$200.00
- Cancellation Fee for Aquatic Center Rentals
 - More than 7 days notice (Administrative Fee)
 - » Pools and/or Full Facility \$100.00
 - » Flow Rider Only \$25.00
 - » Party Room \$10.00
 - 1-7 days notice 50% rental fee
 - Less than 1 day notice no refund
- ✧ All Guests planning to ride the Flow Rider must complete a waiver before they are allowed access. Parent/Guardian signature required for all riders under 18 years of age.
- ✧ The Parks and Recreation Director may offer "Prime" party rental nights by auction in order to give competing party renters the ability to pay more to secure the date they desire. The minimum price will be the regular rate.
- ✧ In order to encourage additional sales, rental rates may be reduced at the discretion of the Parks and Recreation Director after June 30.
- ✧ The Parks and Recreation Director may offer discounted admission rates to patrons for after hours swimming on nights that are not fully booked.
- ✧ Refund policy for rentals:
 - Rentals must be cancelled at least 24 hours prior to reserved time in order to qualify for a refund less the applicable Aquatics Center cancellation fee.
 - If weather (thunder, lightning, wind, etc.) prohibits entry into the water before the rental starts, a full refund will be issued less the \$25 Aquatics Center Administrative Fee as long as the renter notifies the Pool Management within the first 15 min.
 - If weather (thunder, lightning, wind, etc.) prohibits entry into the water before the first half of rental concludes, a refund of 50% will be issued.
 - After the first half of the rental time, no refunds will be given.

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

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

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

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

CEMETERY

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

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

- | | |
|--|------------|
| ▪ Full-size Lot | |
| • Resident | \$700.00 |
| • Non-Resident | \$1,300.00 |
| ▪ Half-size Lot (Only available in cremation section; Urns only, no vaults; up to 2 urns with 1 headstone per half-size lot) | |
| • Resident | \$350.00 |
| • Non-Resident | \$650.00 |
- ✧ There is an option to finance the purchase of Burial Rights for up to 2 years with an 8.0% annual interest charge. Burial Rights must be paid for in full before burial.

Headstone Inspection and Setting Fee

\$75.00

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

Paid for by headstone company prior to installation

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

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

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

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

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

DEVELOPMENT

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

- Agricultural Stand Pipe Fee** (per year) \$20.00
- Administrative Sign Fee** \$25.00
For painted, laminated or similar signs that do not require a physical on-site inspection.
- Asphalt Assessment** Cost based on Addendum showing prices per linear foot
- Building Permit**
Based on evaluation of structure and 1997 Uniform Building Code, Table 1-A rates
- Building Permit Application Deposit**
- Residential \$100.00
 - Commercial \$300.00
- Deposit will be applied toward building permit fees. If application is cancelled, deposit may be refunded depending on amount of review work done by Lindon City.
- Building Permit State Fee** 1% of Building Permit Fee

Contractor Cleanup Fee

Actual cost, minimum of \$250.00/hr + tipping fees + equipment rental

Engineering Review Fee*(Last updated 11/21/2017 with Resolution 2017-20-R)*

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

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

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

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

Grading Plan Review

Actual Engineering cost

Initial Street Light Power Charge (per light)

\$60.00

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

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

Performance Cash Bond (refundable)

\$1,000.00

Plan Review Fee

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

Planning Administrative Fee

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

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

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

Pressurized Irrigation Water Connection

See "Water Shares"

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

Road Impact Fee

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

Sewer Impact Fee

\$1,086.00

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

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

Sewer Inspection Fee

\$70.00

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

Sewer Line TV Inspection Fee

\$0.85/linear foot

Sewer Main Line Assessment

Cost based on Addendum showing prices per linear foot

Sidewalk Assessment

Cost based on Addendum showing prices per linear foot

SWPPP Sign Deposit

\$35.00

Storm Water Impact Fee

\$799.00

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

Street & Regulatory Signs

Actual cost

Street Excavation (Per cut or trench)

\$1,000.00

Water Impact Fees

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

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

Water Inspection Fee - Culinary

\$70.00

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

Water Line Assessment - Culinary or Secondary

Cost based on Addendum showing prices per linear foot

FEE SCHEDULE

Water Meter Installation

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

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

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

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

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

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

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

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

LAND USE

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

| | |
|---|---|
| Accessory Building Setback Exception Application Fee | \$50.00 |
| Annexation Application Fee | \$1,750 + Actual costs for required noticing Water shares will need to be turned in at time of development |
| Appeal Fee | \$250.00 |
| Application Cancellation Fee | \$25.00 |
| Concept Review | \$100.00 |
| Conditional Use Permit | \$500.00 |
| ▪ Wild and Exotic Animals | \$50.00 |
| ▪ Temporary | \$250.00 |
| Fence Permit Application Fee | \$50.00 |
| General Plan Amendment | \$650.00 |
| Land Disturbance Permit Fee | \$150.00 |
| <i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i> | |
| Major Subdivisions (4 lots or more) | \$2,500.00 + \$150.00/lot |
| Minor Subdivisions (3 lots or less) | \$1,200.00 |
| Miscellaneous Application | \$150.00 |
| <i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i> | |
| Non-Conforming Use Application | \$500.00 |
| Ordinance Amendment | \$650.00 |
| Phased Subdivision Application | |
| <i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i> | |
| Second and each subsequent phase | \$500.00 |
| Planned Residential Development | \$3,500.00 |
| Plat Amendment | \$950.00 |
| Property Line/Lot Line Adjustment | \$350.00 |
| Recording Fee | \$25 + Utah County fees |

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

LICENSES

Animal License As charged by North Utah County Animal Shelter

Business License

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

| | |
|--|----------|
| ▪ New Businesses | \$40.00 |
| ▪ Amusement Devices | |
| Annual fee for pool tables, pinball machines, electronic games, juke boxes, etc. | |
| • 0 - 5 devices | \$ 0.00 |
| • 6 - 15 devices | \$50.00 |
| • More than 15 devices | \$100.00 |
| ▪ Auctions | \$300.00 |
| ▪ Banks and Savings and Loan Companies | \$300.00 |
| ▪ Beer License | \$300.00 |
| (Must be Council approved and provide proof of insurance bond) | |
| • Additional non-refundable application fee for Class A, B, or C | \$100.00 |
| ▪ Firework Sales-per location | \$50.00 |
| • Refundable cash bond | \$300.00 |
| ▪ Home Occupation, if required (see business license application) | \$40.00 |
| ▪ Industrial, Manufacturing, Distribution, Construction and Assembly | \$310.00 |
| ▪ Light Industrial, Manufacturing, Distribution, Construction and Assembly | \$155.00 |
| ▪ Pawn Brokers and Loan Companies | \$300.00 |
| ▪ Real Estate Brokers | \$50.00 |
| ▪ Residential Care Facility | \$250.00 |

| | |
|--|-------------------------|
| ▪ Restaurant and Food Related | \$190.00 |
| ▪ Retail | \$100.00 |
| ▪ Seasonal | \$40.00 |
| ▪ Service Related | \$100.00 |
| ▪ Sexually Oriented Business (Must be Council approved) | \$300.00 |
| ▪ Special Events | \$100.00 |
| ▪ Transient, Itinerant Merchants or Itinerant Vendors | \$40.00 |
| ▪ Wireless Communications Antenna Array | \$75.00 |
| Cancellation Fee | \$10.00 |
| Duplicate License | \$10.00 |
| Home Occupation Application Fee | \$25.00 |
| <i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i> | |
| One time fee with Business License, if required (see business license application) | |
| Penalty for Late Licensing or Renewal | 10% plus 1.5% per month |
| Licenses must be purchased before starting business and renewed annually by December 31. | |

MISCELLANEOUS

| | |
|--|---------------------------|
| Contracts and Agreements | \$500.00 |
| <i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i> | |
| Credit Card Payment Service Fees | |
| <i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i> | |
| ▪ Court online payments, per transaction | \$2.00 |
| ▪ Other applicable transactions | 3.0% |
| Discovery Fee | \$15.00 |
| <i>(Added 3/5/2019 with Resolution 2019-5-R)</i> | |
| Election Candidacy Filing Fee | \$35.00 |
| <i>(Added 6/20/2017 with Resolution 2017-17-R)</i> | |
| Large Animal Impounding | \$10.00/day |
| Library Card Reimbursement | 50% of cost, \$50 maximum |
| <i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i> | |
| Must present library receipt. Only 1 reimbursement will be given each year (from July 1 to June 30) whether on a 6 month or 1 year card and will be limited to 1 per | |

FEE SCHEDULE

dwelling unit. Residents that do not have the water bill in their name will have to present other proof of residency (i.e. recent electric bill or phone bill).

Maps

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

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

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

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

Request for Information

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

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

Returned Check Fee

\$25.00

Tax Rates

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

Weed Abatement

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

| |
|--------------------------|
| OREM FIRE SERVICE |
|--------------------------|

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

POLICE

| | |
|---|--|
| Alarm Permits | \$25.00 |
| Animal Trap Deposit | |
| ▪ Resident | \$50.00 |
| ▪ Non-resident | Not Available |
| Civil Paper Service | \$75.00 |
| Deer Removal | |
| <i>(Added 7/16/2019 with Resolution 2019-18-R)</i> | |
| ▪ Residential Deer Assessment & Removal Permit | \$50.00 |
| ▪ Deer Removal and Processing (per animal) | \$75.00 |
| Faxes | |
| ▪ Up to 10 pages | \$1.00 |
| ▪ Each additional page | \$0.10 |
| Fingerprinting | |
| <i>(Updated 1/16/2018 with Ordinance 2018-4-O)</i> | |
| ▪ Resident or employee of Lindon business | Free |
| ▪ Non-resident | \$25.00 |
| Home Drug Test Kit | \$15.00 |
| Investigative Subpoena, Subpoena Ducus Tecum, Civil Lawsuit | |
| ▪ Reports | \$10 minimum, \$0.25 per page |
| ▪ Research Time | \$20.00/hr |
| <i>(First 15 minutes are free. Fee will be charged in quarter-hour increments.)</i> | |
| Jail or Department Property Damage Restitution | Actual repair or replacement cost |
| Mailing/Postage | |
| ▪ Minimum | \$1.00 |
| ▪ Maximum | Actual cost over \$1.00 |
| Photos | |
| <i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i> | |
| ▪ Email | \$5.00 |
| ▪ On disk or USB flash drive | \$15.00 |
| Prisoner Transportation/Intra-State Extradition Mileage (one-way) | Current Internal Revenue Service Standard Mileage Rate |

FEE SCHEDULE

Private Traffic Control/Security (Officer & Car) \$75.00 per hour, minimum 2 hours

Property Storage \$15/day, commencing 72 hours after property is initially held

RAD (Resist Aggression Defensively)

- Kids Class, if class is held outside of school program \$5.00 per participant
- Women's Class \$15.00 per participant

Sex Offender Registration \$20.00

Special Event Permit

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

Traffic Accident Report \$10.00

Video (Body Camera or Dashboard Camera)

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

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

Youth Court Attendance \$30.00

PUBLIC WORKS

Construction Phase Services

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

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

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

- Material Testing Fee Actual cost or based on Engineer estimate

Hydrant Water Meter Rental

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

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

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

Street Light Installation Fee

Actual Cost

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

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

Water Pipe Flushing

Actual cost as determined by City Engineer

RECREATION

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

Basketball

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

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

Baseball

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

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

Gymnastics

\$7-\$20/class

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

Soccer

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

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

Summer Camps

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

\$3-\$20/class

Sports Clinics

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

\$5-\$20/day

Volleyball

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

\$40.00

Late Fee

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

\$10.00

Cancellation Fee

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

\$10.00

☼ Refund policy for sports and other programs:

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

RENTALS

For pool rentals, see “Aquatics Center”

☼ Refund policy for rentals:

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

Community Center

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

▪ Rates

| Area | Resident | Non-Resident |
|-----------|----------|--------------|
| Classroom | \$25/hr | \$35/hr |
| Gymnasium | \$50/hr | \$60/hr |

FEE SCHEDULE

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

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

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

Parks

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

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

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

FEE SCHEDULE

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

Veteran’s Memorial Hall

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

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

Cancellation Fee - for all rentals except Aquatics Center

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

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

UTILITIES

ALL RATES ARE MONTHLY UNLESS OTHERWISE NOTED

Culinary Water

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

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

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

- Usage Rate per 1,000 gallons

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

Thousands of Gallons of Water Included in Each Block of Water

| Meter Size | Block of Water (thousands of gallons) | | | |
|------------|---------------------------------------|---------|---------|---------------|
| | 1 | 2 | 3 | 4 |
| 1" | 0-6 | 7-12 | 13-24 | more than 24 |
| 1½" | 0-12 | 13-24 | 25-48 | more than 48 |
| 2" | 0-19 | 20-38 | 39-77 | more than 77 |
| 3" | 0-42 | 43-84 | 85-168 | more than 168 |
| 4" | 0-76 | 77-151 | 152-302 | more than 302 |
| 6" | 0-156 | 157-312 | 313-624 | more than 624 |
| 8" | 0-192 | 193-384 | 385-768 | more than 768 |

Deposit (one time)

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

FEE SCHEDULE

- Business that files Bankruptcy \$500.00
Customers filing bankruptcy will be given 30 days to pay deposit.

Garbage (Residential Only)*(Last updated 6/15/2020 with Ordinance 2020-12-0)*

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

Groundwater Pumping (where available)*(Last updated 6/19/2018 with Ordinance 2018-10-0)*\$12.00**Late Fee (on past due balance, charged monthly)**\$10.00**Reconnect Fee (per incident)**\$50.00**Recycling, per can***(Last updated 6/15/2020 with Ordinance 2020-12-0)*\$3.82**Secondary Water***(Last updated 6/18/2019 with Ordinance 2019-11-0)*

- Non-Agricultural
 - Lots up to 11,000 sq. ft. \$8.00
 - Lots 11,001 - 21,000 sq. ft. \$10.00
 - Lots 21,001 - 28,000 sq. ft. \$15.00
 - Lots 28,001 - 40,000 sq. ft. \$20.00
 - Lots 40,001 - 60,000 sq. ft. \$30.00
 - Lots 60,001 - 80,000 sq. ft. \$40.00
 - Lots 80,001 - 87,120 sq. ft. \$50.00
 - Lots 2 acres or more
 - » Base rate \$50.00
 - » Each ¼ acre (or part thereof) \$3.00
- Metered secondary water (where available; in addition to fee based on lot size)
 - Base \$6.20
 - Usage rate per 1,000 gallons
 - » If using treated water See Culinary Water Usage Rates and Blocks
 - » If using untreated water \$0.57
- Agricultural rate
 - Base rate \$10.00
 - Each acre (or part thereof) \$3.00

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

Sewer Utility Fee*(Last updated 6/18/2019 with Ordinance 2019-11-0)*

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

FEE SCHEDULE

| | |
|---|----------------|
| • Multi-family Residential (R-2), per unit (½ base rate fee for Single Family Residential) | \$10.11 |
| • Other Residential (R-1, R-2 (dormitories); Institutional), per unit (¼ base rate fee for Single Family Residential) | \$5.06 |
| • Non-Residential, per water meter | \$20.22 |
| ■ Usage rate per 1000 gallons | \$2.67 |
| • For customers with pressurized irrigation, usage is based on water usage | |
| • For customers without pressurized irrigation, usage is based on average winter water usage from December to March. | |
| Storm Water Utility Fee | \$10.38 |
| <i>(Last updated 6/15/2020 with Ordinance 2020-12-O)</i> Charged per Equivalent Service Unit (ESU) with credits available for industrial and commercial use as per Council action. | |
| Utility Sign-up Fee (one-time per account) | \$10.00 |
| <i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i> Utility Agreement must be signed before services commence. | |
| Utility Shut-off Notice Fee (per incident) | \$5.00 |
| <i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i> This fee will not be charged to customer's account if customer responds to notice within 1 week of mailing. | |

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

ADDENDUM - PRICES PER LINEAR FOOT

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

PRICES PER LINEAR FOOT

July 2020

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

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

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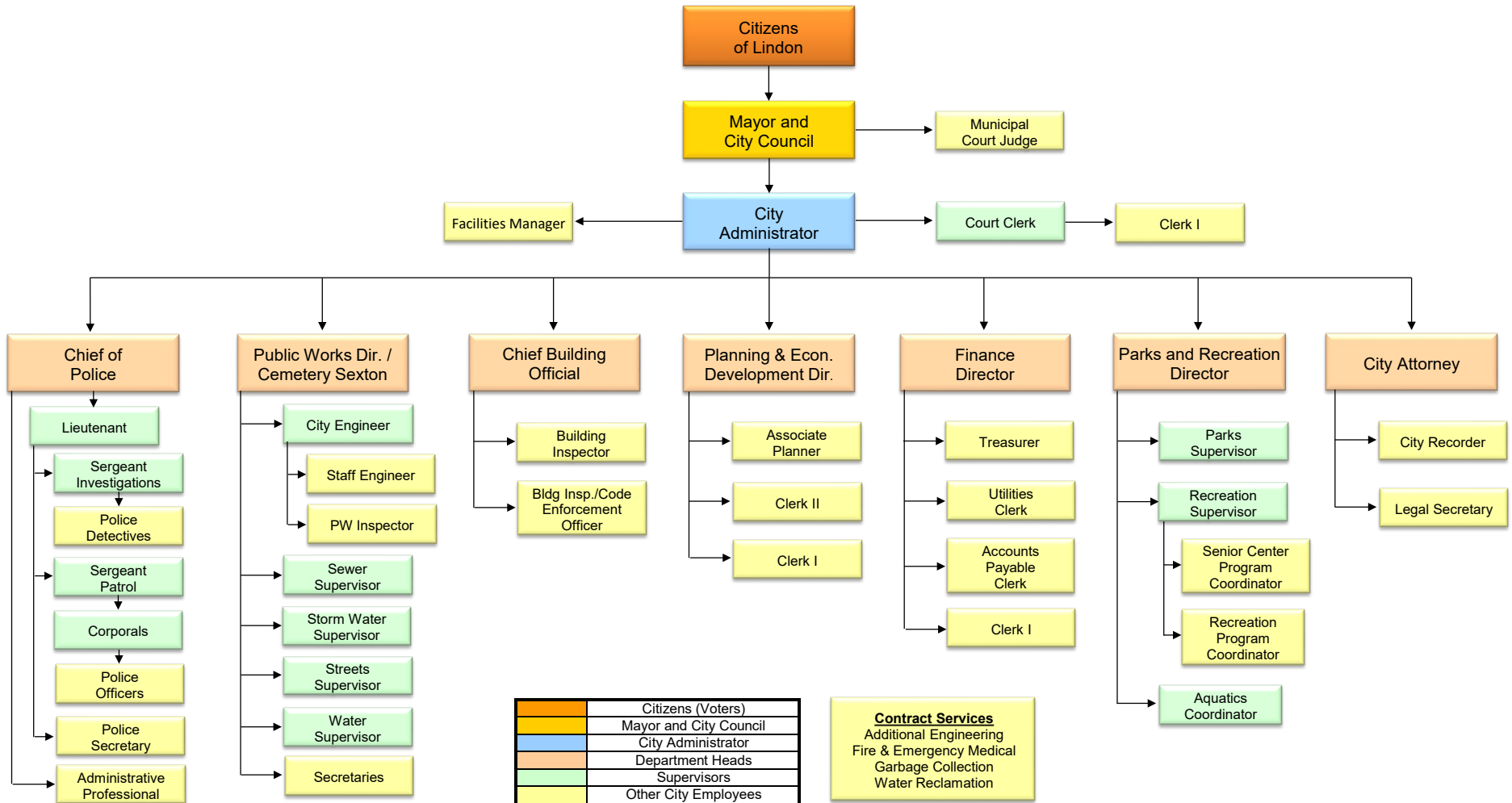


Appendix

This section of the 2020-2021 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 2019-2020 budget document. More information about this award is in the Budget Message or available at www.gfoa.org . | |
| Glossary | 208 |
| Alphabetical list of governmental and financial terms with their definitions. | |
| Acronyms. | 225 |
| Acronyms are defined. | |

LINDON CITY ORGANIZATIONAL CHART
Fiscal Year 2020-2021





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Lindon City

Utah

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

APPENDIX

GLOSSARY

A

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

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

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

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

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

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

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

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

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

APPENDIX

B

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

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

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

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

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

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

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

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

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

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

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C

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

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

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

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

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

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

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

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

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

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

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project area is administered and accounted for by the City's Redevelopment Agency (RDA).

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

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

D

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

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

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

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

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

DIVISION A sub-unit of a Department organization.

E

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

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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.

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

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usually a year, though not necessarily a calendar year. Lindon's fiscal year (FY) runs from July 1 to June 30.

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

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

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

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

FULL-COST ACCOUNTING A branch of managerial accounting concerned with accumulating both direct and indirect costs for financial reporting and decision making 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

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expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

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

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.

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

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

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.

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

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

INTERFUND TRANSFER Amounts transferred from one fund to another.

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

L

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

M

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

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

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

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

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

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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 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

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expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action.

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

OPERATING REVENUE Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, 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.

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

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

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

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)

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to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

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

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

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

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

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

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

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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.

ROLLED-BACK RATE The millage 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.

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

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

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

T

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

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such as special assessments. Neither does the term include charges for services rendered such as sewer services.

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

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

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

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

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

U

UDOT An acronym for the Utah Department of Transportation.

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

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

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

W

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

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

Z

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

ACRONYMS

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