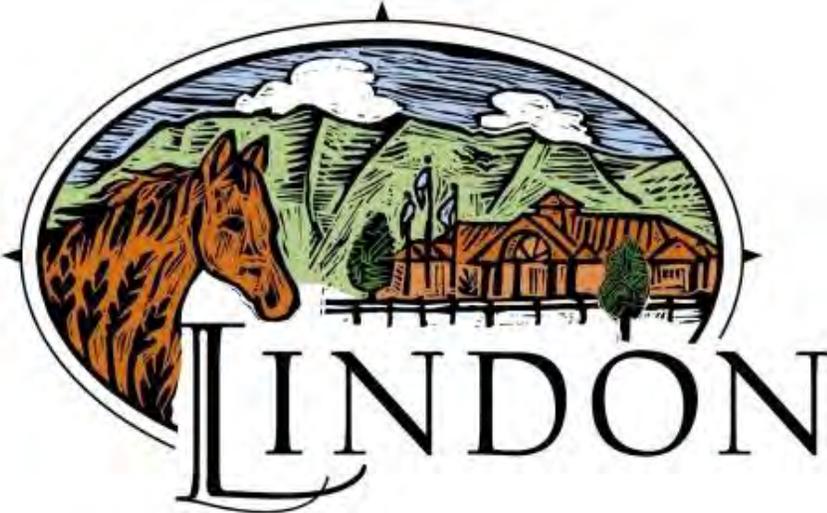
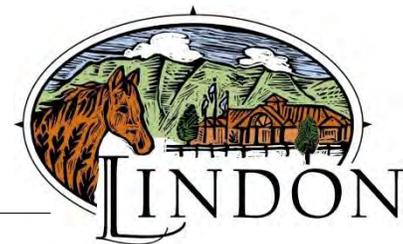


Lindon City Council Staff Report



Prepared by Lindon City
Administration

June 17, 2014



Notice of Meeting of the Lindon City Council

The Lindon City Council will hold a regularly scheduled meeting beginning at **7:00 p.m.** on **Tuesday, June 17, 2014** in the Lindon City Center council chambers, 100 North State Street, Lindon, Utah. The agenda will consist of the following:

Scan or click here for link to download agenda & staff report materials:



(Review times are estimates only)

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

Pledge of Allegiance: By Invitation
Invocation: Carolyn Lundberg

- 1. **Call to Order / Roll Call**
- 2. **Presentations and Announcements** *(5 minutes)*
(20 minutes)

- a) Comments / Announcements from Mayor and Council members.
- b) **Presentation — Marketing Lindon’s recycling program.** Damian Howard, BYU Political Science student, will present information that can be used for a future awareness campaign as the City Council contemplates ways to increase recycling of waste in Lindon City.

- 3. **Approval of minutes from May 13, 2014 and June 3, 2014** *(5 minutes)*
- 4. **Consent Agenda – No Items**
- 5. **Open Session for Public Comment** *(For items not on the agenda)* *(10 minutes)*

6. **Public Hearing — UTOPIA / Macquarie Public-Private Partnership** *(90 minutes)*

The City Council will hear public comment on the proposed UTOPIA / Macquarie Capital public-private partnership that will complete the installation of the fiber optic infrastructure network to every address in the City. This is the fourth public meeting that the Lindon City Council has held to discuss and receive input on the proposal. After receiving public comment the Council will take action on whether or not Lindon City will participate in the second stage of the business development plan (Milestone 2 of the Macquarie proposal).

7. **Public Hearing — Final Budget for fiscal year 2014-2015 (Resolution 2014-7-R); Amend 2013-2014 Budget** *(60 minutes)*

Kristen Colson, Lindon City Finance Director, will present the proposed Lindon City Budget documents for fiscal year beginning July 1, 2014. The City Council will hear public comment on the final city budget for fiscal year 2014-2015, including the allocation of revenue from the water, sewer, storm water and other enterprise funds to the general fund. The Tentative Budget was presented and approved on May 6, 2014. The City Council also held a public work session on the budget on May 20, 2014 and a public hearing on June 3, 2014 where budget issues were discussed in detail. The City Council will review the final budget for fiscal year 2014-15, review the amended budget for fiscal year 2013-2014, review the agreement for services between the RDA and the City, and review the city-wide fee schedule and compensation programs.

8. **Recess to Lindon City Redevelopment Agency Meeting (RDA)** *(10 minutes)*

9. **Council Reports:** *(20 minutes)*

- A) MAG, COG, UIA, Utah Lake, ULCT, Budget Committee
 - B) Public Works, Irrigation/water, City Buildings
 - C) Planning, BD of Adjustments, General Plan, Budget Committee
 - D) Parks & Recreation, Trails, Tree Board, Cemetery
 - E) Administration, Com Center Board, Lindon Days, Chamber of Commerce
 - F) Public Safety, Court, Animal Control, Historic Commission, Budget Committee
- Jeff Acerson
 - Van Broderick
 - Matt Bean
 - Carolyn Lundberg
 - Randi Powell
 - Jacob Hoyt

10. **Administrator’s Report** *(15 minutes)*

Adjourn

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

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

Posted By: Kathy Moosman

Date: June 11, 2014

Time: ~1:00 p.m.

Place: Lindon City Center, Lindon Police Dept, Lindon Community Center

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

Pledge of Allegiance: By Invitation

Invocation: Carolyn Lundberg

Item 1 – Call to Order / Roll Call

June 17, 2014 Lindon City Council meeting.

Jeff Acerson

Matt Bean

Van Broderick

Jake Hoyt

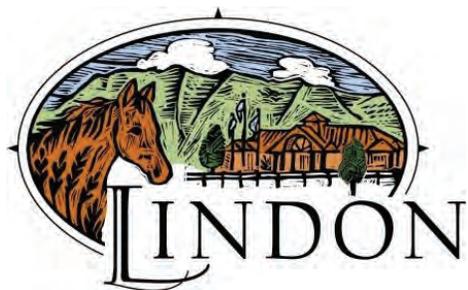
Carolyn Lundberg

Randi Powell

Staff present: _____

Item 2 – Presentations and Announcements

- a) Comments / Announcements from Mayor and Council members.
- b) **Presentation — Marketing Lindon’s recycling program.** Damian Howard, BYU Political Science student, will present information that can be used for a future awareness campaign as the City Council contemplates ways to increase recycling of waste in Lindon City.



Let's Get Rolling With Recycling

Did you know?

Nearly **70% of trash** that goes into the landfill can be recycled.

With Lindon's "**All-in-One**" recycling can there's no sorting – just toss approved paper, plastic, cardboard, and metal into your blue container.



Recycle and Save

Going from 2 black garbage cans to 1 black garbage can and 1 blue recycle can will save you money.



Monthly

Annually

\$17²²

\$206⁶⁴



\$14⁰³

\$168³⁶

It's easy, it saves money, it's good for the community, and it all starts with you!

Item 3 – Approval of Minutes

- Review and approval of City Council minutes from **May 13, 2014** and **June 3, 2014**.

(See attached draft minutes)

The Lindon City Council and Lindon City Planning Commission held a Joint Work Session on **Tuesday, May 13, 2014 at 6:00 p.m.** in the Lindon City Center, City Council Chambers, 100 North State Street, Lindon, Utah.

WORK SESSION – 6:00 P.M.

Conducting: Adam Cowie, City Administrator

PRESENT

ABSENT

- Matt Bean, Councilmember
- Randi Powell, Councilmember
- Van Broderick, Councilmember
- Jacob Hoyt, Councilmember
- Carolyn Lundberg, Councilmember
- Sharon Call, Chairperson
- Ron Anderson, Commissioner
- Del Ray Gunnell, Commissioner
- Mike Marchbanks, Commissioner
- Rob Kallas, Commissioner
- Bob Wily, Commissioner
- Jeff Wilson, Board Of Adjustment
- Glenn Mitchell, Board Of Adjustment

Jeff Acerson, Mayor

Staff Present

- Adam Cowie, City Administrator
- Hugh Van Wagenen, Planning Director
- Jordan Cullimore, Associate Planner
- Brian Haws, City Attorney
- Kathy Moosman, City Recorder

1. Call to Order – The meeting was called to order at 6:05 p.m.

Discussion Item: Lindon City Attorney, Brian Haws, will give training to the City Council and Planning Commission regarding Open Public Meetings and email communications between elected and appointed City officials.

Brian Haws, City Attorney, was in attendance to present training on the open meetings law which is required yearly by state law. Mr. Haws opened the discussion by stating the job of government is to do the public’s work and to involve the public as much as possible; basically the purpose is to do the peoples work and also to promote transparency and accountability which is the underlying principle.

Mr. Haws stated that a quorum consists of a simple majority of whatever the body is. He noted the open meeting law applies bodies that consist of more than two people that are appointed and have the authority to act on behalf of the public and also have authority to use public funds or be supported by public funds i.e., (City Council, Planning

Commission, Tree Board, etc. but does not include committees). This does not apply to social meetings or chance meetings.

Mr. Haws stated that closed meetings are closed for very specific reasons as follows:

1. Discuss the character, professional competence, or physical or mental health of an individual.
2. Hold a strategy session to discuss collective bargaining.
3. Hold a strategy session to discuss pending or imminent litigation.
4. Hold a strategy session to discuss the purchase, exchange or lease of real property when public discussion of the transaction would disclose the appraisal or estimated value of the property.
5. Discuss deployment of security personnel, devices, or systems.
6. Hold investigative proceedings regarding allegations of criminal misconduct.

Mr. Haws explained that open meetings have to be posted and opened by a majority of the body, and in a closed session no action can be taken. He further explained that closed meetings need to be recorded and have minutes, except when the reason is for the competency of an individual. He noted, generally speaking, it is prudent to try and limit closed meetings as much as possible.

Mr. Haws then referenced GRAMA laws stating that all documents generated are deemed to be public records unless they contain confidential information of an individual; other documents that are classified fall within that category which is part of transparency and openness. Mr. Haws reminded the Council that when creating a document it can be classified as a public record.

Mr. Haws then mentioned that public access to emails is important to note. He stated that electronic communication regarding public business are public records that can be requested through a GRAMA request and needs to be provided and to be aware of that. He added that whether private or public, to try to use the devices (tablets etc.) that have been provided by the city and to keep public and private correspondence separate.

Mr. Haws stated that in 2011 the Utah Legislature, by Utah Statute, states those email communications (texts etc.) are not prohibited and not in violation of the open meetings act. He also noted to keep in mind that it may become a public record. He then referenced the following informational bullet points:

- Email created on city computers or using a city email account is public as well as its Meta Data.
- Research gathered on city computers is public.
- City related material created on private computers may be subject to GRAMA laws.

Mr. Haws then discussed the general rules of procedure and order. He noted the Legislature amended the State Statute and it is clear that the majority of the body must vote in order to pass a resolution or ordinance by a roll call vote; each member votes yes or no, of which the vote is recorded. He then referenced the following informational bullet points:

- The agenda guides the meeting.

- Items may only be placed on the agenda by the Mayor or two members of the City Council.
- Items not noticed on the agenda may come up for discussion but no final action can be taken on any matter not on the agenda.

Mr. Haws stated that the Mayor or Mayor Pro Tem guides the meeting, discussion and motions and regulates the proper order of the meeting. He noted that it is very important to treat each other with respect at all times during the meeting and in a civil and courteous manner to each other and also to the public.

Mr. Haws then discussed abstaining and how it works in a meeting. He noted you can abstain for any reason you want to and you do not have to articulate the reason why. If there is a conflict that is business or personal related, the law does require that you declare the conflict but it does require that you recuse yourself; you can participate if you so choose. However, Mr. Haws stated that he strongly advises not to participate, as anything you say can link you to the decision made. Mr. Haws stated that perception is reality in this context and he would advise to error on the side of pulling away from being involved in the meeting if there is a conflict. He re-iterated that the law states you do not have to give a reason or articulate to step down, but if you choose to participate, and you do have a conflict, the law requires you to articulate and give the reason why.

Mr. Haws noted that a meeting may be closed by a 2/3 quorum vote and the reason for closing the meeting must be publically announced; the closed meeting must also be held in the same place as the regular noticed meeting. There was then some general discussion following Mr. Haws' presentation.

Mayor Acerson called for any further comments or discussion from the Council or Commission. Hearing none he adjourned the meeting.

Adjourn – The meeting was adjourned at 6:35

Kathryn Moosman, City Recorder

Jeff Acerson, Mayor

Sharon Call, Chairperson

The Lindon City Council held a regularly scheduled meeting on **Tuesday, June 3, 2014 at 7:00 p.m.** in the Lindon City Center, City Council Chambers, 100 North State Street, Lindon, Utah.

REGULAR SESSION – 7:00 P.M.

Conducting: Jeff Acerson, Mayor
 Pledge of Allegiance: Stephanie Acerson, Miss Pleasant Grove
 Invocation: Jake Hoyt, Councilmember

PRESENT

ABSENT

Jeff Acerson, Mayor
 Matt Bean, Councilmember
 Randi Powell, Councilmember
 Van Broderick, Councilmember
 Jacob Hoyt, Councilmember
 Carolyn Lundberg, Councilmember
 Adam Cowie, City Administrator
 Hugh Van Wagenen, Planning Director
 Cody Cullimore, Chief of Police
 Kathryn Moosman, City Recorder

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

2. **Presentations/Announcements** –

a) **Mayor/Council Comments** – There were no comments at this time.

b) **Presentation** – *Strawberry Days Royalty*. Representatives from the Strawberry Days Royalty and the Rodeo Royalty were in attendance and shared their favorite events and provided information regarding the upcoming Strawberry Days festival to be held June 17th – 21st in Pleasant Grove. Miss Pleasant Grove, Stephanie Acerson and her attendants introduced themselves and presented the Council with a Strawberry Cheesecake and invited them to the festivities. The Rodeo Royalty also shared their favorite events at the Strawberry Days Rodeo and invited the Mayor and Council out to the Strawberry Days Rodeo events.

c) **Proclamation** – Mayor Acerson read a proclamation declaring June 6, 2014 as June Norton Ferrel Day. Mrs. Ferrel is a resident of Lindon who has just turned 100 years of age. Mayor Acerson commented that this is a milestone birthday and Mrs. Ferrel still contributes to the community and society to this day.

3. **Approval of Minutes** – The minutes of the regular meeting of the City Council of May 20, 2014 were reviewed.

COUNCILMEMBER POWELL MOVED TO APPROVE THE MINUTES OF
 2 THE MEETING OF MAY 20, 2014 AS AMENDED. COUNCILMEMBER
 BRODERICK SECONDED THE MOTION. THE VOTE WAS RECORDED AS
 4 FOLLOWS:

5	COUNCILMEMBER POWELL	AYE
6	COUNCILMEMBER BEAN	AYE
7	COUNCILMEMBER BRODERICK	AYE
8	COUNCILMEMBER HOYT	AYE
9	COUNCILMEMBER LUNDBERG	AYE

10 THE MOTION CARRIED UNANIMOUSLY.

12 **4. Consent Agenda** – No items.

14 **5. Open Session for Public Comment** – Mayor Acerson called for any public comment
 16 not listed as an agenda item. There were several residents in attendance who
 addressed the Council at this time as follows:

18 **Eric Anthony:** Mr. Anthony mentioned a pressurized irrigation problem (low water
 20 pressure) he has had on his property for 10 or 15 years. He noted that his neighbor has
 complained frequently to the city (and has followed the advice of the city) with no
 22 resolution. He added that this is a broader issue than involving just a few residents.
 Mr. Anthony noted that he will be going to public works to address this issue. Adam
 24 Cowie, City Administrator, stated that he will also follow-up discuss the issue with
 the Public Works Director.

26 **Brad Godfrey:** Mr. Godfrey stated that he lives on the west side of Lindon
 (Fieldstone Development). He noted that they have gotten together as a community to
 28 discuss issues as a unified body. Mr. Godfrey thanked the Council for building their
 development on the west side of the City and for their homes there. He also expressed
 30 his appreciation for their park and also for the fiber coming in to their area which they
 are very excited about. Mr. Godfrey stated they have started a Facebook account for
 32 west Lindon City to talk about things they like or concerns they may have. He noted
 they have also been talking with Heath Bateman, Lindon City Parks and Recreation
 34 Director, about amenities the community would like to have in their area and they
 would like to participate where they can. Mr. Godfrey concluded by thanking the
 36 Mayor and Council, on behalf of his neighbors for all that they have in their
 community.

38 **Maxine Smith:** Ms. Smith commented that her neighbors have been moving large
 40 quantities of sand with dust issues etc. She stated that she contacted the city and
 spoke with Jordan Cullimore, Associate Planner, about ordinances covering dust etc.
 42 She stated that Mr. Cullimore talked to the neighbors and still nothing was done. Ms.
 Smith stated she then asked a Lindon City Police officer about the issue and he didn't
 44 know anything about the situation. Ms. Smith stated that she had no answers by
 Friday so she contacted the police again to see if they could do anything. She
 46 complained that there had been 13 hours of enormous dust and wanted the issues

2 addressed. She also contacted the City Administrator and she indicated that it was
 4 convened that the officers could not do anything and that he would write a letter to
 6 the neighbors that would take up to seven days. Ms. Smith complained that the
 8 neighbors are now on day five and they start at 7:30 in the morning and work to the
 10 evening moving the dirt. She added the contractor is digging down 4 or 5 feet and
 12 hauling the dirt from their property to the neighbor's property. Ms. Smith's stated her
 14 complaint is that the city ordinance is not being enforced.

16 Mr. Cowie commented that immediately following Ms. Smith's initial
 18 complaint, Jordan Cullimore, Associate Planner, did speak with the neighbors and a
 20 police officer went to the property the same day and on Friday another officer was
 22 dispatched to the property. Mr. Cowie noted there were three visits to the property in
 24 three days by city officials regarding this issue, which in his opinion is very
 26 responsive. Mr. Cowie stated that the city policies regarding dust and dirt can be
 28 subjective. He added the neighbors have been noticed to try and curtail the dust and
 30 they did spray it down. Mr. Cowie stated that a code violation letter of notification
 32 will be sent if needed. Mr. Cowie commented that the city has had no additional
 34 negative feedback from the other neighbors in the area. Ms. Smith also mentioned a
 36 Lindon sign on 200 south that is being repaired and suggested using pavers instead of
 38 the grass as it would save on water and maintenance.

40 **Jocelyn Soderstrom:** Ms. Soderstrom stated that she is also a Fieldstone resident.
 42 She noted one of the things her neighborhood is concerned about are the mosquitos;
 44 which is a pretty bad problem. Ms. Soderstrom commented that they were told this is
 46 a county issue but they are wondering if the city can do anything to work with the
 county to help alleviate the problem. Mayor Acerson commented that he will talk
 with County Commissioner, Larry Ellertson regarding the issue. Ms. Soderstrom
 stated they have contacted the Utah County Mosquito Abatement. She also gave her
 contact number 801-785-7592.

30 **Roy Shepherd:** Mr. Shepherd inquired if Lindon City has a beautification law in
 32 place. Mr. Cowie stated the city does not. Mr. Shepherd mentioned the "white top
 34 law" which is a law against culturing noxious weeds, which includes the same
 36 category as Russian Olives and Siberian Elms, which can't be cultivated with white
 38 top in the same category. Mr. Shepherd inquired if there is any recourse regarding this
 40 issue. Mr. Cowie stated that the County keeps a running tally of noxious weeds and if
 42 we are familiar with the affected locations we can work with the County to have them
 44 come and spray. He added the County has sprayed areas in the past but there is
 46 nothing specific in the city ordinances. Mayor Acerson stated that they will be in
 contact with the County regarding this issue.

40 **MacKinlay Timms:** Mr. Timms stated that he is also a Fieldstone resident. He
 42 inquired what the best procedure is on how to address issues in the city and if the
 44 open session is the right forum. Mayor Acerson commented that the open session at
 46 City Council meetings is a great forum to get questions and issues addressed and the
 Council is open to any and all input and concerns. Mr. Timms stated that his
 neighbors met as a community and discussed some issues and noted they do have a

lengthy list of items they would like to have addressed. Mayor Acerson directed Mr. Timms to provide the list to the City Manager. Mr. Cowie suggested scheduling a Mayor's Open house at the Fieldstone Development to address the issues. Councilmember Powell commented that each of the Councilmembers has an email account and all are happy to take emails and to contact them as a group or individually.

Lindsay Heidbrink: Ms. Heidbrink commented that the park at Fieldstone is awesome but it does not have any shade and pointed out that a lot of the other parks in the city a pavilion. She suggested using the PARC tax to get a pavilion at the park for shade which would help to get more use out of the park as it does get very hot. Councilmember Lundberg suggested that Ms. Heidbrink contact Heath Bateman, Parks and Recreation Director, and also let him be aware of the items they would like to see in their development. Councilmember Powell noted that Mr. Bateman would also be in attendance at the Mayor's Open House.

Errol Porter: Mr. Porter mentioned his concerns with Utopia. He noted that many years ago when Utopia was voted on there wasn't a resident in attendance who was in support of expanding to guarantee more funds to Utopia at that time. He noted that an increase in fees or "obligation" is still a tax increase. Mr. Porter urged the Council to listen to the residents and noted that he has lost a lot of trust in the leaders because of what happened years ago. Mayor Acerson commented that the Council will go through the survey taken from the residents later tonight, and noted they are serious about trying to hear what the residents want as representatives of the city. Mayor Acerson encouraged Mr. Porter to stay for the Utopia discussion agenda item. Mr. Porter concluded by stating he does not want the Council to make further commitments to Utopia.

Mayor Acerson called for any further public comments or questions in the open session. Hearing none he moved on to the next agenda item.

CURRENT BUSINESS

- 6. Public Hearing**— *General Plan Map Amendment, Rossi Project.* Brent Skidmore requests a General Plan Map Amendment to change the General Plan designation of property located at approximately 600 North 2000 West from Commercial to Mixed Commercial. The applicant intends to establish office/warehousing uses on the site. The Planning Commission recommended approval.

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

Hugh Van Wagenen, Planning Director gave a brief summary of this agenda item explaining that the applicant, who was in attendance, proposes to develop these parcels with a site configuration similar to the site plan concept in attachment 3 (included in the

packets), and the structures' architectural design will be similar to the structures portrayed in attachment 4 (included in the packets). He noted the complex (located at approximately 97 North 400 West) near the former Noah's Building, and will likely serve businesses that require office/warehousing space in which light assembly, packaging, and shipping activities will occur, and the site currently includes two lots. Mr. Van Wagenen further explained the southernmost lot is split zoned between MC and CG, and when a lot is split zoned the more restrictive zone, which is the CG zone, controls the entire lot. He added that the northern lot is also zoned CG. Mr. Van Wagenen stated the applicant's proposed use is not allowed in the CG, but it is allowed in the MC zone. Therefore, the applicant requests that the two lots be rezoned to the MC zone; City Code requires that any zone change must be consistent with the City's General Plan Designation. The General Plan mirrors the current zoning, so the applicant is requesting that the General Plan designation be changed to permit the zone change and allow their desired uses.

Mr. Van Wagenen then referenced an aerial photo of the proposed area to be re-classified, photographs of the existing site, the conceptual site plan, conceptual architectural renderings and the use comparison between CG and MC zones. He noted the applicants would like this general plan amendment approved in order to have the second agenda item (zone map change) in order to put up a project that is being referred to as flex office warehouse space on about 10.7 acres with twin buildings on each parcel (he showed several examples of similar buildings in the city). He also presented a concept plan (early stages) submitted by the applicants for the Council's review. He noted that the Planning Commission (five Commissioners) reviewed and unanimously recommended approved this General Plan Amendment to the City Council. Mr. Van Wagenen commented that the Planning Commission discussed that the City needs to be conscientious and sensitive about what to allow on the 700 North Corridor because of what it may spur in the future. He then presented a short video submitted by the applicant of a similar project (Blender Bottle) for the Council's review.

Mr. Van Wagenen then presented the findings of fact as follows:

- 1) The General Plan currently designates the property under the category of General Commercial. This category includes retail and service oriented businesses, and shopping Centers that serve community and regional needs.
- 2) The applicant requests that the General Plan designation of the property be changed to Mixed Commercial, which includes the uses in the General Commercial designation, as well as light industrial and research and business uses.

Mr. Van Wagenen also presented the analysis as follows:

- a) Relevant General Plan policies to consider in determining whether the requested change will be in the public interest:
- b) It is the purpose of the commercial area to provide areas in appropriate locations where a combination of business, commercial, entertainment, and related activities may be established, maintained, and protected.
- c) Commercial use areas should be located along major arterial streets for high visibility and traffic volumes.
- d) The goal of commercial development is to encourage the establishment and development of basic retail and commercial stores which will satisfy the ordinary

2 and special shopping needs of Lindon citizens, enhance the City's sales and
 2 property tax revenues, and provide the highest quality goods and services for area
 residents.

4 He noted the objectives of this goal are to:

- 6 1. Expand the range of retail and commercial goods and services available
 within the community.
- 8 2. Promote new office, retail, and commercial development along State
 Street and 700 North.

10 He also note the applicable city-wide land use guidelines as follows:

- 12 a) The relationship of planned land uses should reflect consideration of existing
 development, environmental conditions, service and transportation needs, and
 fiscal impacts.
- 14 b) Transitions between different land uses and intensities should be made gradually
 with compatible uses, particularly where natural or man-made buffers are not
 16 available.
- 18 c) Commercial and industrial uses should be highly accessible, and developed
 compatibly with the uses and character of surrounding districts.

20 Mr. Van Wagenen then turned the time over to the applicants for discussion. Mr.
 22 Skidmore, Mr. Dodge and Mr. Miner approached the Council at this time. Mr. Dodge
 also commented that the Planning Commission questioned if it makes sense to build a
 24 building like this in this corridor as they did not have the sketches when they addressed
 the Commission. Mr. Dodge stated they had Curtis Miner Architects design the building
 as they have concerns also with the 700 North Corridor to ensure that it is done right. He
 26 then showed photos of other Class "A" building office parks in the area and stated that
 they plan on building a nice flex space building with the truck drop docks screened on the
 28 inside. He noted that the drawings are conceptual only to get the zone changed and each
 of the buildings are approximately 86,000 square feet. He stated they anticipate getting
 30 larger size tenants that will take entire buildings if not multiple buildings (with some
 tenants already committed if this is approved). They also plan to lease or sell, but most
 32 likely there will be more leasing. Mr. Dodge added the project will look extremely nice
 and attractive. This type of a project is very hot in the market right now and will attract
 34 good companies and tenants and they anticipate it too be full even before it is completed.

36 Curtis Miner, with Curtis Miner Architecture, noted that he is working with Mr.
 Skidmore and the developers on this project. Mr. Miner then shared his comments on
 why this proposed development is an appropriate use for this property. He commented
 38 that they understand that 700 North is a critical commercial corridor and the City wants
 to preserve it, as that, as long as it functions correctly and this will not detract from that.
 40 He explained how a Commercial development works and noted that Commercial
 developers evaluated this piece of property and they realized that this would be a good
 42 transition piece. The main factors commercial developers look at to determine if a
 property would work as a viable commercial property are traffic factors, intersections,
 44 rooftops and lot configuration. 700 North will have the traffic advantage but 2000 West
 will not. Additionally the lot is too deep going east to west. This will be a well done
 46 office warehouse/use with storefront. He noted that where the transition happens depends

on traffic, transportation etc. He added that the building will screen the property and have very nice architectural features.

Councilmember Bean asked to hear from Planning Commission members present as to what led to their approval of this item. Sharon Call, Planning Commission Chairperson, noted that the Commission had similar concerns as the Council. What convinced the commissioners more than anything was (from the information received) that this type of project would be a good transition into retail space, and they felt it would add to the area rather than take away. Bob Wily, Planning Commissioner, commented that they had an extended discussion on how commercial development would spin out from the intersection at 700 North. Mr. Wily stated that following their discussion the Commissioners were convinced that this concept, with the appearance of Class "A" office space with the bays inside and buffering to residential neighborhoods, was logical and a good transitional step for development on what is now a low traffic corridor. He added they felt it would get something started in the area that will bring positive attention to the corridor, which makes sense for that location.

Mayor Acerson called any public comments at this time. There were several residents in attendance who addressed the Council as follows:

Lynn Chase: Mr. Chase commented that this looks like a good project but he has concerns about increased truck traffic and how the existing road will be upgraded to handle the increased traffic. Mr. Van Wagenen commented that the existing road in front of the two parcels is not a fully built out road and if approved the road would get built out and would be expanded and would be built to full width on their frontage (eastern portion of the road along the two lots).

Brad Godfrey: Mr. Godfrey commented that he has observed that when traffic gets congested a lot of people take a right off of 2000 west and take a short cut through their neighborhood (Fieldstone Development). He noted that there are a lot of children in their community and he has concerns about safety with a lot of vehicles going through their neighborhood at high speeds.

Jocelyn Soderstrom: Ms. Soderstrom also voiced her concerns of traffic through the neighborhood and stated if this is approved they would like to see at a light at the intersection so people can get out and are not going through the subdivision.

Kathy Rockhill: Ms. Rockhill voiced her concerns that this is a big piece of ground and worries that it would take away from prime land on 700 north. She questioned if this is that a good choice to do a warehouse at this location and if it wouldn't be better suited on Sam Whites Lane and if this piece is landlocked. She also voiced her concerns about safety and noise issues and issues with the many abandoned warehouses in the city.

Linda Nelson: Ms. Nelson commented that this is an important corridor that goes right to the freeway and questioned if this is the most profitable type of building for the city and if the city is not being premature in making this decision.

2 **Eric Anthony:** Mr. Anthony mentioned the challenge of the erosion of boundaries and
 4 how they impede on each other. He stated that the city needs to be solid now on this issue
 6 and suggested to error on the benefit of the city in the long run. He commented that the
 8 corridor is a natural investment for Lindon City and to be cautious today for the benefit
 10 tomorrow. He voiced his opinion that more retail is needed to protect future tax revenue,
 12 and to do their best to shrink the mixed commercial zone. He encouraged the Council to
 14 have a discussion with Pleasant Grove City to see what their plans are for the area.

16 **David Danielson:** Mr. Danielson voiced his opinion that the truck noise will bother them
 18 in the residential area. He commented that the residents could hear the noise from the
 20 “Noah’s Building.” He also inquired what other options there are and what Pleasant
 22 Grove City has zoned or planned at this point in the area.

24 Mr. Dodge commented that this project is a flex base development, which he feels
 26 is a great use for the property. Mr. Dodge feels the argument is that the 700 North
 28 corridor is not impacted by pushing the zoning to the north because it will be the last to
 30 fill in. He also feels that noise will not be an issue as the truck bays are located on the
 32 inside of the buildings. He understands that this corridor is the city’s “golden egg” and as
 34 far a kick starting the corridor, this is a nice tilt up building with a glass front and he feels
 36 it will be a great start for the 700 North corridor and will bring retail revenue.

38 Mr. Van Wagenen showed the current zoning map for reference to show the
 40 commercial and mixed commercial zones in the city.

42 Mayor Acerson called for any further public comments or questions. Hearing none
 44 he called for a motion to close the public hearing.

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

30 Councilmember Powell commented that she likes the thoughtfulness of the
 32 Planning Commission regarding this issue. She noted that she has seen similar projects
 34 with this type of building on Sam White lane that seems to add to the area. They have
 36 come a long way with these types of buildings and she feels they are attractive and they
 38 are advantageous to our community’s growth.

40 Mayor Acerson mentioned the noise and traffic issues and stated that there are
 42 city ordinances in place pertaining to these issues that they would have to adhere to. Mr.
 44 Cowie added that there may be problems arise from the residential zones that are
 46 surrounded by commercial zones. He noted at the site plan stage they will look at things
 to mitigate these issues.

40 Councilmember Bean commented the borders in all of the zones are somewhat
 42 arbitrary. He noted there is the potential on 700 north to do something important there
 44 and it is certainly an important part in the hopes for the future of the sales tax base in the
 46 city. He also stated where this parcel is on 2000 west he feels it is a little different and
 pointed out that it is on a non-arterial road.

46 Councilmember Lundberg commented that the applicants indicated they will be
 working with city staff regarding the architectural look and feel of the exterior/visible

aspects of the building. Mr. Dodge stated that the city’s architectural design guidelines requires them to work with staff on the building exterior requirements.

Councilmember Hoyt expressed his appreciation to the residents for their comments tonight and commented that he feels noise will be coming one way or another because of the corridor. He stated that 700 north is sacred but he is leaning toward supporting the Planning Commission on this decision, mainly because he agrees that 2000 west will never get a retail business or anything besides something like this proposed project and he noted that he likes this concept and design and he feels it will bring great employees and businesses. It is his hope that this will start the ball rolling in the area and support businesses to come to 700 north.

Mayor Acerson inquired if this project will move the discussion (CDA) further with the Alpine School District and how this project will tie into that. Mr. Van Wageningen stated that the School District’s big concern in the area is the residential and too much retail and this not being a residential piece and has some possibility for retail. They would like to see high paying retail jobs etc. and flex space use may not provide that. This is a nice pocket and he feels they would consider this project somewhat favorable.

Councilmember Lundberg commented that she feels this flex space would fit in the vision for the corridor, but her only hesitancy is that there is the possibility to lose a potential big box in the area.

Mayor Acerson called for any further comments or questions from the Council. Hearing none he called for a motion.

COUNCILMEMBER BRODERICK MOVED TO APPROVE THE APPLICANTS REQUEST TO CHANGE THE GENERAL PLAN DESIGNATION OF THE LOTS IDENTIFIED BY UTAH COUNTY PARCEL #14:057:0052 AND 14:057:0061 FROM GENERAL COMMERCIAL TO MIXED COMMERCIAL. COUNCILMEMBER POWELL SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

- COUNCILMEMBER POWELL AYE
- COUNCILMEMBER BEAN AYE
- COUNCILMEMBER BRODERICK AYE
- COUNCILMEMBER HOYT AYE
- COUNCILMEMBER LUNDBERG AYE

THE MOTION CARRIED UNANIMOUSLY.

7. Public Hearing – *Zoning Map Amendment, Rossi Project.* Brent Skidmore requests a Zone Map amendment to change the zoning designation of property located at approximately 600 North 2000 West from General Commercial (CG) to Mixed Commercial (MC). The applicant intends to establish office/warehousing uses on the site. The Planning Commission recommended approval.

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

2 Mr. Van Wagenen led the discussion by explaining now that the Council has
 4 passed the General Plan Map Amendment the zoning map, as it currently stands, can now
 6 be amended, which is the request of the applicant and will allow them to move forward
 8 with the potential site plan. Mr. Van Wagenen directed the Council to refer to the
 10 previous discussion regarding this agenda item. He also directed the Council to reference
 12 the discussion on agenda item #6 as part of the motion. Mayor Acerson called for any
 14 public comments at this time.

16 **Eric Anthony:** Mr. Eric Anthony encouraged the Council to consider holding off on this
 18 piece and to think about it for a week or two and to introduce the alignment with Pleasant
 20 Grove again and discuss their vision. He would suggest to learn a little bit more and get
 22 some education, and to have a discussion with Pleasant Grove City before making a
 24 decision.

26 There was then some general discussion between Mr. Anthony and the Council regarding
 28 his comments.

30 **Kathy Rockhill:** Ms. Rockhill commented that this could potentially be like Alpine with
 32 shopping strip malls etc. which are very nice and Lindon really needs some shopping
 34 areas. She feels that this project would hinder the strip mall approach and really doesn't
 36 fit into the vision of the area.

38 **David Danielson:** Mr. Danielson asked if there has been an economic study done to
 40 validate to change the commercial zone as this is a concern.

42 **Linda Nelson:** Ms. Nelson commented that if this is going to happen to ensure that the
 44 buildings are very nice and she can see the value of seeing something built that will
 46 encourage or signal other businesses to move into the area also.

Mayor Acerson commented that the concept or idea of the Council and Planning
 Commission is to try and have a vision and do what is in the best interest for the citizens
 of Lindon and generating an economic base that will provide good jobs and sales tax
 revenue and property taxes; that is really how cities operate. Coming up with that plan
 can be challenging and the implementation is always challenging. The Council has tried
 to come up with a vision to have as a guiding factor as to how to approach these things.
 Mayor Acerson commented that it is the intent of the Council to be proactive in
 encouraging businesses to come to the area.

Councilmember Lundberg commented that the Council appreciates the citizen input
 and noted that she is not sure this project eliminates opportunities necessarily if they are
 going to do a building that is aesthetically pleasing because there are developments of
 this nature that are very successful. Councilmember Bean commented that he feels it
 would be meaningful to sit down and talk with Pleasant Grove about what is defined in
 their zones.

Following some additional discussion Mayor Acerson called for further public
 comment. Hearing none he called for a motion to close the public hearing.

2 COUNCILMEMBER POWELL MOVED TO CLOSE THE PUBLIC HEARING.
COUNCILMEMBER BRODERICK SECONDED THE MOTION. ALL PRESENT
VOTED IN FAVOR. THE MOTION CARRIED.

4

Mayor Acerson called for any further discussion from the Council. Hearing none
he called for a motion.

8 COUNCILMEMBER BRODERICK MOVED TO APPROVE THE
APPLICANT’S REQUEST TO CHANGE THE ZONING DESIGNATION OF THE
10 LOTS IDENTIFIED BY UTAH COUNTY PARCEL #14:057:0052 AND 14:057:0061
FROM GENERAL COMMERCIAL (CG) TO MIXED COMMERCIAL (MC) AS
12 REFERENCED IN THE DISCUSSION FROM AGENDA ITEM NUMBER SIX.
COUNCILMEMBER POWELL SECONDED THE MOTION. THE VOTE WAS
14 RECORDED AS FOLLOWS:

16	COUNCILMEMBER POWELL	AYE
16	COUNCILMEMBER BEAN	NAY
16	COUNCILMEMBER BRODERICK	AYE
18	COUNCILMEMBER HOYT	AYE
18	COUNCILMEMBER LUNDBERG	ABSTAIN

20 THE MOTION CARRIED THREE TO ONE WITH ONE IN ABSTENTION.

22 **8. Concept Review** – *National Packaging Innovations General Plan and Zone Change.*
Ed Daley, of National Packaging Innovations, requests feedback on a proposal to
24 change the General Plan designation of Parcel #13:063:0057 (approx. 750 N 2800 W)
from Mixed Commercial to Commercial and to rezone the property from General
26 Commercial (CG-A8) to Mixed Commercial (MC). The applicant intends to establish
office/warehousing uses on the site. No official motions will be made.

28

Mr. Van Wagenen led this discussion by explaining this is item is similar to the
30 previous agenda items tonight. He noted this is a request by Ed Daley, who was in
attendance, of National Packaging Innovations, for feedback on a proposal to change the
32 General Plan designation of Utah County Parcel #13:063:0057 from Mixed Commercial
to Commercial and to rezone the property from General Commercial (CG-A8) to Mixed
34 Commercial (MC). Mr. Van Wagenen then presented an aerial photo of the proposed
area to be re-classified, photos of the existing site, a conceptual site plan, and a
36 conceptual architectural rendering.

Mr. Van Wagenen stated the applicant intends to establish office/warehouse uses
38 on the site. He noted that no official motions will be made tonight as this is just an
opportunity for the applicants to receive feedback from the Council before they submit
40 their official proposal. He added they have already been before the Planning
Commission. Mr. Van Wagenen added this application is similar to the previous agenda
42 items discussed tonight as it is a flex space project.

Mr. Van Wagenen noted the applicant proposes to develop these parcels with a
44 site configuration similar to the site plan concept in attachment 3 (included in packets).
The structures’ architectural design will be similar to the structures portrayed in
46 attachment 4 (included in packets). He added the complex will likely serve businesses

that require office/warehousing space where light assembly, packaging, and shipping activities will occur. Mr. Van Wagenen stated the lot currently has a General Plan designation of General Commercial and is zoned CG-A8. The applicant’s proposed use is not allowed in the CG-A8, but it is in the MC zone. Consequently, the applicant seeks feedback on a proposal to rezone the lot to the MC zone. Mr. Van Wagenen stated that City Code requires any zone change must be consistent with the City’s General Plan Designation. Mr. Van Wagenen stated the General Plan mirrors the current zoning, so the applicant would also request that the General Plan designation be changed to permit the zone change.

The applicant, Mr. Daley, addressed the Council at this time. He noted this project is similar to the previous applications discussed (flex space) but they will owner occupy it themselves. He stated they plan on extending from what the “Blind Man” business is currently doing and move the border down to transition in to that area. Mr. Daley stated they are a packaging business supply house warehousing providing boxes, peanuts, tape, shipping etc. and they will distribute them. They plan on having trucks come in (8-5) there will not be a constant flow of trucks only two or three a day. They will also have their own delivery vehicles to deliver products. He stated they have been located in American Fork for the past seven years and have grown to a point where they need to relocate. He noted they are building because they have not found any facilities that will fit their needs.

Following some general discussion by the Council Mayor Acerson moved on to the next agenda item.

9. Review and Action – *Notice of Intent to Withdraw from URMMA*. The City Council will review and take action on a proposed one-year advance Notice of Intent to Withdraw from the Utah Risk Management Mutual Association (URMMA) and its joint protection insurance program, which withdrawal will be effective July 1, 2015. This notice is being provided in order to solicit competitive bids and select best overall services for insurance coverage prior to Lindon’s 2015-2016 fiscal year. Requests for competitive bids will be solicited in the spring of 2015. URMMA will be invited to be part of the bid process.

Mr. Cowie opened the discussion by stating the City Council will review and take action on a proposed one-year advance “Notice of Intent to Withdraw” from the Utah Risk Management Mutual Association (URMMA) and its joint protection insurance program, which withdrawal will be effective July 1, 2015. He noted this action item was initiated by discussion with the Council several months ago where staff was given direction to explore other insurance costs. There is enough information to warrant giving the year notice to URMMA to be able to explore and receive official proposals on other options for insurance coverage. The decision to leave URMMA would be a financial issue for the City. Mr. Cowie stated this notice is being provided in order to solicit competitive bids and select best overall services for insurance coverage prior to Lindon’s 2015-16 fiscal year. Requests for competitive bids will be solicited in the spring of 2015. URMMA will be invited to be part of the bid process. He noted that Lindon City has enjoyed a positive relationship with URMMA for several decades. Mr. Cowie discussed that during its tenure with URMMA the City has not taken opportunity to officially

2 evaluate its insurance rates and services through competitive market proposals. He further
 4 discussed that Lindon has recently received preliminary information that other insurance
 6 providers may be able to provide similar or better insurance coverage with significantly
 8 lower overall cost to the city. However, quotes for insurance services are typically valid
 10 for only a short period of time and the founding URMMA Interlocal Agreement requires
 12 member organizations to give one-year advanced notice prior the end of the fiscal year if
 it chooses to leave the organization. Mr. Cowie stated that since it is unknown if a new
 insurance provider will be selected after evaluating future proposals/bids, the City is
 obligated to give notice of its intent to leave URMMA at this point in time. Mr. Cowie
 added that the City desires continued positive relationships with URMMA's staff and
 board members as URMMA will continue to provide insurance coverage and risk
 management services to the City during the 2014-15 fiscal year.

14 He went on to say the notice of intent to withdraw from URMMA is strictly being
 16 considered by the City Council to ensure the best use of financial resources for insurance
 18 coverage and risk management activities of Lindon City. He explained if the Council
 20 approves the Notice of Intent to Withdraw from URMMA, staff anticipates a Request for
 22 Proposals (RFP) will be prepared and sent to various insurance providers in the spring of
 24 2015. Mr. Cowie commented that the City will invite URMMA to respond to the RFP
 26 and participate in the bid selection process for insurance coverage during Lindon's 2015-
 28 16 fiscal year. Mr. Cowie then referenced the letter that will be provided to URMMA if
 the Council determines to approve the withdrawal notice.

30 Paul Johnson and Karl Parker, loss control manager, representing URMMA
 32 addressed the Council at this time. Mr. Johnson, Litigation Manager, stated that they
 34 certainly understand why the City is checking in to other options. He noted they have
 36 loved the relationship over the years with Lindon City and he expressed that Lindon is a
 38 very well-run city with a stellar history. He commented that they also understand the
 pressures on city government with balancing the budget on limited resources. Mr.
 Johnson explained that they are in attendance tonight to say "please don't write us off."
 He further explained they are taking note of this situation and will bring suggestions to
 the Board that will make URMMA more competitive financially. They hope to be
 making some changes in the next year to lower the deductible amounts that the city will
 be happy with. He encouraged the city to keep them in the mix and they will not turn
 their backs on the city for the next year and they want to maintain the partnership and
 hope to be partners well into the future. Mayor Acerson stated that the city appreciates
 the partnership and hopes it will go forward in the future. He noted this action is to keep
 the options open but it is prudent to look at different options. He also expressed that he
 appreciates them going forward with their efforts.

40 Councilmember Powell commented that she is grateful the City is taking the
 42 opportunity to re-evaluate but she also appreciates what URMMA does and has done for
 the City in the past. Councilmember Lundberg commented that she feels it is good
 business practice to periodically check rates and other options. She expressed that she
 hopes the Council will also consider the service and relationship which has a value and
 noted that it is not always best to go with the lowest rate.

44 Mayor Acerson called for any further comments or questions from the Council.
 46 Hearing none he called for a motion.

COUNCILMEMBER HOYT MOVED TO AUTHORIZE THE MAYOR TO SEND A ONE-YEAR ADVANCE “NOTICE OF INTENT TO WITHDRAW” AS A MEMBER OF THE UTAH RISK MANAGEMENT MUTUAL ASSOCIATION, WITH THE WITHDRAWAL EFFECTIVE JULY 1, 2015. COUNCILMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER POWELL AYE

COUNCILMEMBER BEAN AYE

COUNCILMEMBER BRODERICK AYE

COUNCILMEMBER HOYT AYE

COUNCILMEMBER LUNDBERG AYE

THE MOTION CARRIED UNANIMOUSLY.

10. Discussion Item – *Utopia/Macquarie Public/Private Partnership*. The City Council will discuss and evaluate the Macquarie Capital public-private partnership proposal and review preliminary results from the on-line public survey sent to Lindon utility customers. Representatives from Macquarie Capital will be available to answer questions from the City Council. Per the UTOPIA/Macquarie Pre-development Agreement, the City has until Friday, June 27, 2014 to notify Macquarie of its intent to proceed with Macquarie’s proposal or not. Additional discussions regarding other UTOPIA/UIA business matters will also occur. No motions will be made.

Mr. Cowie opened the discussion by explaining the discussion tonight will be to evaluate the Macquarie Capital public-private partnership proposal and review the preliminary results from the on-line public survey sent to Lindon utility customers. Mr. Cowie noted that representatives from Macquarie Capital are in attendance to answer questions from the Council. He went on to say that per the UTOPIA/Macquarie Pre-development Agreement, the City has until Friday, June 27, 2014 to notify Macquarie of its intent to proceed with Macquarie’s proposal or not. He added that no motion is necessary for this discussion item tonight.

Mr. Cowie further explained this is the third public meeting that Lindon City Council has held to discuss the UTOPIA / Macquarie public-private partnership opportunity provided in Macquarie’s Milestone 1 report. He stated that this proposal will enable full completion of the fiber optic network to every address in the City with Macquarie covering the cost of installation and operation of the network in exchange for a utility fee collected by the City (\$18-\$20) from each residence and business over the next 30 years. He commented that those residents provided with the connection will receive a basic level of internet service at no additional charge. Mr. Cowie then referenced website links to view additional information about Macquarie’s proposal for UTOPIA, milestone 1 and Macquarie’s responses to the questions sent by the City Council, and also the link to an additional set of questions/responses prepared for Centerville City.

Mr. Cowie further discussed that on May 28th the UTOPIA Board of Directors received a proposal from FirstDigital Telecom of Salt Lake City expressing their interest in the UTOPIA network. He noted the Board passed a resolution authorizing this proposal to be vetted over the next 60 days, in conjunction with continuing to progress

2 through the Macquarie proposal (copy of the resolution is included in the packets). An
4 additional resolution was passed to prohibit any additional proposals until the Macquarie,
6 FirstDigital, and other proposals that Orem City is exploring are vetted (copy of the
8 resolution is included in the packets).

10 Mr. Cowie then presented a brief slideshow presentation. He stated the proposal
12 includes providing fiber to be installed to every home in Lindon as well as all of the
14 member cities approximately (160,000) addresses that would be served on the network if
16 entirely built out and would provide to each address a basic level of internet service. He
reiterated in exchange for this service a utility fee will be assessed to each single family
home of \$18-\$20 and half that amount for multifamily residences of which 95% are
single family residences in Lindon City and double the fee for businesses. He added that
any revenue received from the upselling of services is a potential key to success and
would be split between the Internet Service Provider and wholesaler and the cities. This
proposal is a thirty year partnership (utility fees collected for 30 years) and at the end of
the thirty year period the network would be returned to the cities in an upgraded state
which would cover Macquarie’s costs of operation and maintenance of the system.

18 Mr. Cowie then covered the network scale of service levels and agency objectives
20 that would provide the basic internet service. Mr. Cowie also referenced the agency
22 objectives to complete the network coverage and noted there is not currently enough
24 political will to see that happen if all of the cities were able to bond together it could be
26 done a lot cheaper and cost less, but he does not see all eleven member cities coming
together to make that happen. Mr. Cowie stated the current model (5-6 year model) is
slow and the political will is struggling to continue to pay the OpEx deficits; with this
partnership that would go away. He noted that open access for ISP’s would be
maintained and paying down the Utopia bonds and looking for upsell opportunities in any
number of ways would certainly be a benefit of the partnership. Mr. Cowie then stated
the costs associated with moving forward to Milestone 2 would be around \$30,000 which
would be owed to Macquarie if Utopia backs out, and as the deal progresses there will
additional charges. He noted the way the PDA was set up allows some off-ramps for the
cities to exit if they choose to do so.

32 Mr. Cowie then referenced the survey sent to Lindon residents and utility
34 customers whose email addresses were available to the City. He noted the City also
36 posted the survey on the City’s Facebook page and website. He added the Daily Herald
ran an article promoting the survey several days after it had been emailed to residents. He
noted that hard copies have also been collected at the Lindon Senior Center.

38 Mr. Cowie noted to date they have had 535 respondents which gives a general
40 framework of Lindon residents (with respondents overwhelmingly reported to be Lindon
42 residents (91%). He noted that most of the emails were directly from utility paying
44 residents. Mr. Cowie commented that this level of response is not uncharacteristic of
other self-reporting surveys that Lindon City has performed in the past. He then presented
the results of the survey to the Council.

Mr. Cowie further explained that self-reporting surveys cannot be relied upon to
be statistically accurate, but it is the hope that enough responses are received to
understand the general opinions of Lindon residents regarding the proposed partnership
details.

Mr. Cowie then turned the time over to the Macquarie representatives, Duncan Ramage and Mike Lee.

Mr. Ramage commented that he would like to share some observations of the results of the survey and clarifications of the model as follows:

1. Lindon has more connections than most member cities. 69% said they would upgrade. 41% say it is similar to other fees (water, sewer, etc.)
2. The rebate concept applies to UIA customers (who have entered into a loan on their home or paid upfront). The idea would be that they are recovered through a grace period on the utility fee going forward.
3. The Utopia customers who currently pay something would effectively be trading the fee for the utility fee.

Mr. Ramage explained they explored possible options and said shutting down the network would not be an attractive option as there is a valuable option in the ground. Another option would be to sell the asset that the Board is looking at. He noted that Macquarie's understanding was that Google may or may not be interested in the asset. Other options for selling would likely not increase competition in the market, nor would other options address ubiquity. Macquarie's model would address all of the key objectives and it would clearly reduce the operating deficit from day one. It would also build out to everyone in every city. He added that Macquarie would provide a firm, fixed price for the delivery of the build out, and the risk transfer would be complete and none of the sales solutions would address the current debt.

Mr. Ramage then reviewed the Macquarie's Proposal Business Model Roles and Responsibilities. Mr. Ramage also highlighted the value-for-money idea by comparing the proposed utility fee of \$18-\$20 per month to standard service prices for Comcast and CenturyLink for both internet services and bundled internet/phone services. Mr. Ramage noted that DSL and Cable internet services were last-generation technologies and fiber services are faster and provide more consistent service than DSL and Cable.

Mr. Ramage also covered the financing with regard to project implementation. He noted that lenders were highly confident that the proposal was financeable, but as such it needed to be structured tightly. The nature of the PPP financing world was that financing needed to face the cities rather than the ultimate user. This was why the fee was structured as a utility fee to be paid by all addresses.

Mr. Ramage addressed the idea that the utility is a tax. He agrees this is the hardest pill to swallow. Relative to what you could get in the market it is a good deal and if you choose not to take the service there is significant improvement in the service as you do get something directly in return. The concept that it is different that a tax as you get something from it. Their position is that the basic service compares very well to other providers.

Mr. Ramage said there was no guarantees to pay off the debt. He also encouraged the Council to remember that Macquarie will be putting forth a substantial amount of equity, and that they are not guaranteed its money back over the thirty year partnership. They are still facing risks of many kinds, including real cost risk, operating risk, development risk, and refresh risk. He noted the proposed \$20 utility fee may not cover all the cost required either.

2 Councilmember Lundberg commented that she is hearing from residents that the
 4 compulsory fee is not feasible and they will have to upgrade. Mr. Ramage stated they will
 6 provide a menu of service and pricing the ISP's will go by. Mr. Lee said it was important
 to keep in mind the root cause as to why some ISPs were racing to the bottom, that being
 operating expenses. He added that Macquarie's model would mandate a certain level of
 customer service.

8 Mayor Acerson opened the meeting to public comment at this time. He also
 10 encouraged the comments to be limited to 3 minutes. Mr. Cowie made mention that the
 12 decision made by the Council on June 17th just be whether to move on to Milestone #2
 and will be a small commitment to get more information to move forward. There were
 several residents in attendance who addressed the Council including discussion by the
 Council and the Macquarie representatives:

14 **Roy Shepherd:** Mr. Shepherd commented that years ago he attended a meeting at the
 16 inception of Utopia there was only one person in the whole crowd who was not in
 opposition. He added that it not the proper place for city officials to hire a company to
 18 come to our city and build high technology all for competition. He cannot believe we
 shouldn't be in as deep as we are. Mr. Shepherd suggested putting this proposal in black
 20 and white and send it to every resident in Lindon.

22 **Kathy Rockhill:** Ms. Rockhill expressed her concerns of the 30 year contract. She noted
 it worries her that she doesn't hear any confidence about getting the debt down, and she
 24 doesn't want to see more money spent. She also worries about getting involved and then
 not being able to pay for this.

26 **Larry Ellertson:** Commissioner Ellertson inquired if the utility fee will increase and if
 28 all cities don't participate will it go up even further. Commissioner Ellertson also asked
 about ISP marketing. Mr. Lee said a part of the reason why ISPs were not marketing was
 30 due to the lack of ubiquity. He noted the proven most effective means of marketing had
 been door-to-door approach. There was then some lengthy discussion on ISP providers,
 32 fees and services.

34 **Linda Nelson:** Ms. Nelson commented about assurances and relationship with other
 cities. Mr. Cowie stated that Lindon is small percentage overall.

36 **Errol Porter:** Mr. Porter expressed his concerns that forcing everyone to have the
 38 internet is not wise and could possibly be a huge potential of promoting bad things for
 our city.

40 **Kurt Stenbridge:** Mr. Stenbridge commented that he feels the \$18-\$20 utility fee is ok
 42 because we owe a debt and questioned if we do this when would the debt be paid off? He
 also suggested putting this to the city as a vote. He also has concerns about the 30 year
 44 contract.

2 **David Smithson:** Mr. Smithson, with the Orem City Council, questioned with the
 4 competition with the ISP's and the rates drop 70% will they be able to sustain the
 customers as an ISP or will it be a race to the bottom. He also voiced his concerns that the
 Macquarie deal, over a period of 30 years, is 256 million dollars.

6 **Eric Anthony:** Mr. Anthony commented that it sounds like "we need to vote for the bill
 8 to know what's in it." He noted that he was on the City Council on the second round of
 Utopia where a lot of promises were made that were not kept. Mr. Anthony stated that he
 10 thinks Utopia is what it is and he feels this is a company that is coming in from a socialist
 country to try to save this; he is a capitalist and believes in paying the piper. He would
 12 rather choose for himself than have any government agency owning his access to the
 market. This is not a utility or a right. He encouraged the Council not to vote for the bill
 and then find out what's in it.

14 **Robert Jackson:** Mr. Jackson stated that he is a Sumo Fiber customer. He also
 16 commented that he knows this is a tough decision. He noted that assuming the city
 chooses to go to Milestone 2 he would like to see more firm numbers like how much of
 18 the utility fee (tax) will go to debt and service. Mr. Jackson suggested to the Council to
 be forward looking as fiber is the future. He also agreed that there is bad things on the
 20 internet but there are a lot of great things too.

22 **Maxine Smith:** Ms. Smith voiced her concerns that a utility fee being charged to those
 24 who will never use it and it does not seem right to those citizens who won't utilize it.

26 **David Danielson:** Mr. Danielson asked if there isn't a more strategic approach and is
 there a risk that allows the customer to tailor it; perhaps subsidizing. Mr. Danielson stated
 that he is happy to pay as a consumer and noted that running cable is not a big deal.

28
 30 Following an additional question and answer period Mayor Acerson brought the
 discussion back to the Council.

32 Councilmember Lundberg asked for clarification if the thirty year contract that
 they will collect the utility fee per serviceable address from each city, whether the city
 34 can collect or not, if Macquarie does not perform to what is outlined, can they sell their
 concession agreement to another operator. Mr. Ramage stated that it would not be them
 36 selling it but the control of it would effectively revert to the cities and the lenders. For the
 most part there will be significant penalties for non-performance.

38 Mayor Acerson asked about the penalties and if they will go to off-setting those
 monthly fees. Mr. Ramage confirmed that is the primary mechanism. Councilmember
 40 Broderick inquired if there will be an ISP package proposal at any point during the
 milestones. Mr. Ramage confirmed they will pull some together. Councilmember Powell
 42 commented that she would like to hear from the Fieldstone residents.

44 Mayor Acerson encouraged those in attendance to stay engaged and talk to
 neighbors and friends about this issue as the Council wants as many people involved as
 possible as there are still issues to flesh out to ensure the best decision is made.

46

Mayor Acerson called for any further comments or questions from the Council.
 Hearing none he moved on to the next agenda item.

11. Public Hearing – *Proposed Lindon City Budget, Fiscal Year 2014-15*. Kristen Colson, Lindon City Finance Director, will present the proposed Lindon City Budget document for fiscal year beginning July 1, 2014, which includes recommended changes to the city-wide fee schedule and the proposed Lindon City Redevelopment Agency budget. They City Council will hear public comment on the proposed City and RDA budget, including the allocation of revenue from the water, sewer, storm water, and other enterprise funds to the general fund. The Council will direct staff on major budget issues. The Tentative Budget was presented and approved on May 6, 2014. The City Council also held a public work session on the budget on May 20, 2014. Final recommendations from the City Council will be implemented prior to final budget adoption in a public hearing scheduled for June 17, 2014.

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

Mr. Cowie opened the discussion by stating Kristen Colson, Lindon City Finance Director, is in attendance to present the proposed Lindon City Budget documents for fiscal year beginning July 1, 2014, which includes the recommended changes to the city-wide fee schedule and the proposed Lindon City Redevelopment Agency budget. Mr. Cowie noted the City Council will also hear public comment on the proposed City and RDA budget, including the allocation of revenue from the water, sewer, storm water, and other enterprise funds to the general fund. He stated the Council will then direct staff on major budget issues.

Mr. Cowie stated the Tentative Budget was presented and approved on May 6, 2014. He added the City Council also held a public work session on the budget on May 20, 2014. Mr. Cowie commented that the final recommendations from the City Council will be implemented prior to final budget adoption in a public hearing scheduled for June 17, 2014. He noted the Council will be presented the budget materials tonight and will take a straw poll vote on major budgetary issues. Mr. Cowie noted that the City is still awaiting the certified property tax rates from Utah County and will update the projected revenues accordingly after receiving the new rate.

Mr. Cowie then referenced the following items that will be presented for the Council's review and consideration followed by discussion:

- Finance Director's Budget Message
- Summary Budget and Fund Balance Overview
- Updated Utility Fee Rate Study Letter from JUB Engineers
- Summary of Proposed Fee Schedule Changes
- Major Budget Issues – Straw Poll (*to be provided at meeting*)
- Elected & Appointed Officials and Employee Compensation Programs
- Proposed 2014-15 Fiscal Year Budget
- Proposed 2014-15 Fiscal Year Fee Schedule

2 Mr. Cowie stated after Council review and input, recommended changes will be updated and presented in the final budget on June 17th.

4 Ms. Colson addressed the Council at this time. She referenced the following major budget items and noted they will be the budget issues for 2014-15. She noted that
6 more information will be presented throughout the budget process.

8 **Budget Issue #1**

10 **Issue: Should Lindon City provide employees with a 1.4% Cost Of Living Allowance (COLA) increase and provide for a merit step increase in January?**

12 Ms. Colson began by giving a summary of Budget Issue #1. She noted that this is a budget issue that is done annually (except for three years due to the recession) and
14 noted the increase to the budget is shown by fund. She added that the Consumer Price Index (CPI) had an average annual increase of 1.4% from March 2013 to February 2014
16 according to US Department of Labor. Ms. Colson stated the performance evaluations are performed annually in January at which time merit increases will be made available to
18 those who meet the criteria. She went on to say that historically, COLA and merit increases have provided somewhat consistent buying power for the employees and have
20 kept salaries competitive and employee morale high.

22 Ms. Colson then referenced the Differential Fiscal Impact as follows:

	COLA only	Merit Only	COLA & Merit
General Fund	\$43,933	\$36,984	\$82,390
Water Fund	\$2,766	\$2,697	\$5,501
Sewer Fund	\$1,632	\$1,592	\$3,246
Storm Water Fund	\$2,182	\$2,128	\$4,340
Recreation Fund	\$2,358	\$2,299	\$4,689
Citywide Totals	\$52,871	\$45,699	\$100,166

24 Ms. Colson noted that both the COLA and Merit increases are reflected in the Proposed Budget.

26 **BUDGET ISSUE #1:**

28 THE CITY COUNCIL STRAW POLL VOTE WAS RECORDED AS FOLLOWS:

- 30 COUNCILMEMBER POWELL AYE
- 30 COUNCILMEMBER BEAN AYE
- 32 COUNCILMEMBER BRODERICK AYE
- 32 COUNCILMEMBER HOYT AYE
- 34 COUNCILMEMBER LUNDBERG AYE

36 **Budget Issue #2**

38 **Issue: Should Lindon City hire a full-time Water Technician, a part-time Utilities Technician, and change the Community Center Program Coordinator from part time to full-time?**

Ms. Colson began by giving a summary of Budget Issue #2. She noted the Public Works Director has requested that a full-time Water Technician be hired to assist in the water division. He has also requested a part-time Utilities Technician be hired to manage Blue Stake requests and assist with water meter reading and shut offs.

Ms. Colson also noted the Parks and Recreation Director has requested that the Community Center Program Coordinator be changed from part-time to full-time, which would allow more time to initiate and oversee classes and activities held at the Community Center. Ms. Colson stated that they are recommending that half of the cost of this position be funded by the PARC Tax and so the net increase to the recreation fund would only be \$7,785 for the 2014-2015 fiscal year (including salary and benefits).

Ms. Colson then referenced the Fiscal Impact. She noted that the amounts shown below reflect both salaries and benefits, without COLA and Merit increases for these positions. She added that the COLA and Merit increase costs for these positions are included with Budget Issue #1.

Water Technician
Water Fund \$62,068

Utilities Technician
Water Fund \$9,150
Sewer Fund \$4,575
Storm Water Fund \$4,575
Total \$18,300

Program Coordinator
Recreation Fund \$32,272
PARC Tax \$32,272
Total \$64,544

Ms. Colson noted that all of these positions are reflected in the Proposed Budget.

BUDGET ISSUE #2:
THE CITY COUNCIL STRAW POLL VOTE WAS RECORDED AS FOLLOWS:

- COUNCILMEMBER POWELL AYE
- COUNCILMEMBER BEAN AYE
- COUNCILMEMBER BRODERICK AYE
- COUNCILMEMBER HOYT AYE
- COUNCILMEMBER LUNDBERG AYE

Budget Issue #3
Issue: Should Lindon City increase Water, Sewer and Storm Water utility rates?

Ms. Colson began by giving a summary of Budget Issue #3. She explained that the utility rates should not only cover current operational expenses, but also allow reserves to be established over time in order to fund repairing and/or replacing aging

system components. Ms. Colson noted that the current utility rates do not meet this objective.

She noted that the City Engineer conducted a utility rate study to determine and recommend utility rate increases for water, sewer, and storm water utilities. The recommendation was to implement an annual increase over the next five years of 3% for water rates, 4% for sewer rates, and 13% for storm water rates. Additional information can be found in the engineer’s rate study report.

Ms. Colson then referenced the recommended rate changes listed below along with the 2013-2014 rates as follows:

Utility	2013-2014 Rates	Recommended 2014-2015 Rates
Water (1" meter)		
Below North Union Canal	\$15.70	\$16.17
Base	\$1.29 / kgal	\$1.33/kgal
Usage		
Above North Union Canal	\$16.91	\$17.51
Base	\$1.34 / kgal	\$1.40/kgal
Usage		
Upper Foothills	\$26.14	\$26.24
Base	\$1.63 / kgal	\$1.63/kgal
Usage		
Sewer		
Base	\$16.32	\$16.97
Usage	\$2.93 / kgal	\$3.05/kgal
Storm Water (per ESU)	\$4.84	\$5.47

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

Ms. Colson noted the monthly increase on an average resident’s utility bill (below North Union Canal) would be:

Water	\$1.02
Sewer	\$1.74
Storm	\$0.63
add'l tax	<u>\$0.20</u>
Total	\$3.59

Differential Fiscal Impact:

Water Fund	\$33,775
Sewer Fund	\$54,355
Storm Water Fund	\$54,600

Ms. Colson noted these changes are reflected in the Proposed Budget and the revised Fee Schedule.

BUDGET ISSUE #3:

THE CITY COUNCIL STRAW POLL VOTE WAS RECORDED AS FOLLOWS:

- 2 COUNCILMEMBER POWELL AYE
- COUNCILMEMBER BEAN AYE
- COUNCILMEMBER BRODERICK AYE
- 4 COUNCILMEMBER HOYT AYE
- COUNCILMEMBER LUNDBERG AYE

6 Ms. Colson then reviewed the proposed 2014-2015 fee schedule changes followed by
8 discussion:

10 **Additions:**

- Land Use
- 12 Miscellaneous Application - \$150 plus Actual Engineering Cost
- Recreation
- 14 Indoor Soccer \$35
- Volleyball \$35
- 16 Other programs may be added with fees set under the direction of the Community Center
Advisory Board.
- 18 Exceeding Rental Time - \$5 for every 5 minutes past the scheduled time

20 **Changes:**

- Cancellation Fee (rentals & programs) - increase from \$5 to \$10
- 22
- Land Use
- 24 Conditional Use Permit
- Change from “Animals” to “Wild and Exotic Animals” (Price will remain at \$50)
- 26 Miscellaneous
- Request for Information - increase from \$10/hr to \$20/hr to recoup cost of employee’s
28 time (First 15 minutes are free. Fee will be charged in quarter-hour increments.)
- Police
- 30 Investigative Subpoena, Subpoena Ducus Tecum, Civil Lawsuit - make consistent with
Request for Information - decrease from \$50/hr (1 hour minimum) to \$20/hr (First 15
32 minutes are free. Fee will be charged in quarter-hour increments.)
- Photos
- 34 Per page \$5 - change to emailed \$5
- 36 Traffic Accident Report - change from \$7 (photos cost extra) to \$10 Emailed (with photos) or \$15
On CD (with photos)
- 38
- Recreation
- 40 Basketball - increase from \$42 to \$45
- Baseball - increase from \$32 to \$35
- 42 Spring Soccer - increase from \$32 to \$35

44 Community Center Rental Rates

	<u>Area</u>	<u>Resident</u>	<u>Non-profit</u>
46	Classroom	\$20 25 /hr	\$10 15 /hr
48	Gymnasium	\$40 50 /hr \$	20 30 /hr
	Kitchen	\$10 20 /hr	\$10 20 /hr
50	Cultural Art Auditorium	\$40 45 /hr	\$20 25 /hr

2 Councilmember Broderick expressed his concerns at this time stating in 2011 the
 4 budget was 15.9 million and four years later we are at 19.9 million. He stated he has a
 6 hard time explaining this to his neighbors. He also mentioned that the police budget has
 8 gone from 2 million to 3 million in four years which is a 50% increase. He stated that he
 10 cannot in good conscious accept those numbers. Mr. Cowie explained that part of the
 12 police numbers are specifically due to the change in accounting policies this past year.
 14 The new accounting firm is now requiring that the leases on the police vehicles have to
 16 be capitalized in the same fiscal year that the contract is signed. Mr. Cowie explained
 18 that we are not spending more money each fiscal year but on the books it has to show that
 20 we are accumulating that entire contractual debt obligation. Councilmember Broderick
 22 asked if we will spend \$733,000 this year in police vehicle expenses. Ms. Colson replied
 24 not in this case as we are also recognizing lease revenue and the sale of the old fleet.
 26 There was then some general discussion regarding this issue.

28 Mr. Cowie pointed out that the city is growing and paying for programs and
 30 services that are provided. He pointed out that five years ago we did not have the aquatics
 32 center, community center, police and fire departments and a number of parks and trails,
 34 so there are increased expenditures because of increased level of service. He noted that
 36 this is a big aspect as we look at these issues.

38 Councilmember Lundberg stated there are residents in the city that have
 40 questioned the pay range scale and there is a concern after looking at the online “Utah
 42 Right to Know” regarding staff wage and if a study should be looked at and the pay scale
 44 be more defined. She suggested having more discussion on this issue. Mr. Cowie stated
 46 that the city does look at the pay scale and he would be happy to present the last study
 done to the Council. Councilmember Hoyt commented that he would like to be involved
 in that discussion as well. He also mentioned his concerns about increasing revenues
 because in 2 or 3 years if there is another dip in the economy we will not make ends
 meet. He feels we should be pre-emptive now and be lean so when that time comes we
 won’t have to lay staff off. Councilmember Lundberg stated that she would like the city
 to get serious about getting a good economic plan in place. Councilmember Powell
 commented that 2 1/2 years ago there was not much dialogue about economic
 development and it is refreshing to hear the current dialogue.

At this time Mayor Acerson called for any public questions or comments.
 Hearing none he called for a motion to close the public hearing.

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

Following some additional discussion, Mayor Acerson called for any further
 comments or questions from the Council. Hearing none he moved on to the next agenda
 item.

12. COUNCIL REPORTS:

Councilmember Powell – Councilmember Powell had nothing to report.

Councilmember Bean – Councilmember Bean had nothing to report

2

Chief Cullimore – Chief Cullimore expressed his thanks to all who participated in the Memorial Day Ceremony and noted that it was a success. Chief Cullimore also reported that they will be filming a movie in town and they will be blocking the roads while they are filming. He also presented the final statistics for the DUI checkpoint area and noted it was extremely effective. He reported that in four hours they had six (6) DUI's, six (6) misdemeanors and a total of 20 arrests and 35 citations. Chief Cullimore also reported that there has been no progress on the AmBank robbery.

10

Councilmember Hoyt – Councilmember Hoyt had nothing to report.

12

Councilmember Broderick – Councilmember Broderick reported on the upcoming kickoff of the Parade of Homes and stated that they seemed cooperative and helpful in reaching out to make it a positive experience. He noted that Lindon has a house in the parade of homes.

16

Councilmember Lundberg – Councilmember Lundberg had nothing to report.

18

Mayor Acerson – Mayor Acerson mentioned upcoming Strawberry Days Parade in Pleasant Grove.

20

22

Administrator's Report:

Mr. Cowie reported on the following items:

24

Misc. Updates:

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- Project Tracking List
- Reminder of Planning Commission vacancies
- Lindon Days Grand Marshal – *response?*
- Landfill – all north Utah County cities approved Interlocal Agreement except Alpine and Eagle Mountain
- Center Street road parcels
- Possible Mayor's Open House dates:
 - o Thursday, June 19th at 6:30pm.
 - o Thursday, July 17th at 6:30pm.
 - o Thursday, August 21st at 6:30pm.
- Misc. Items:

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Upcoming Meetings & Events:

- Newsletter Assignment: Councilmember Bean - JULY newsletter article. *Due by the last week in June.*
- June 10th at Noon. Engineering Coordination Meeting at Public Works. Mayor Acerson and Councilmember Broderick will attend
- June 30th at Dusk. Movies in the Park. Meadow Park (1700 W 500 N)
- July 16th at Dusk. Movies in the Park. Creekside Park (100 S 600 W)
- August 4th - 9th – Lindon Days festival.

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- August 5th at Dusk – Movies in the Park. City Center Park (200 N State)
- September 5th at Dusk – Movies in the Park. Citizenship Park (500 N 800 E)

4 **Future Items:**

- Employee Policy Manual updates
- Impact Fee and Utilities rate studies

8 Mayor Acerson called for any further comments or discussion from the Council.
Hearing none he called for a motion to adjourn.

10

12 **Adjourn –**

12 COUNCILMEMBER BRODERICK MOVED TO ADJOURN THE MEETING
14 AT 12:35 P.M. COUNCILMEMBER POWELL SECONDED THE MOTION. ALL
PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

16

Approved – June 17, 2014

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Kathryn Moosman, City Recorder

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Jeff Acerson, Mayor

Item 4 – Consent Agenda – *(Consent agenda items are only those which have been discussed beforehand and do not require further discussion)*

- No Items.

Item 5 – Open Session for Public Comment *(For items not on the agenda)*

6. Public Hearing — UTOPIA / Macquarie Public-Private Partnership (90 minutes)

The City Council will hear public comment on the proposed UTOPIA / Macquarie Capital public-private partnership that will complete the installation of the fiber optic infrastructure network to every address in the City. This is the fourth public meeting that the Lindon City Council has held to discuss and receive input on the proposal. After receiving public comment the Council will take action on whether or not Lindon City will participate in the second stage of the business development plan (Milestone 2 of the Macquarie proposal).

This is the fourth public meeting that Lindon City Council has held to discuss the UTOPIA / Macquarie public-private partnership opportunity provided in Macquarie's Milestone 1 report. The proposal will enable full completion of the fiber optic network to every address in the City with Macquarie covering the cost of installation and operation of the network in exchange for an \$18-\$20 monthly utility fee collected by the City from each residence and business over the next 30 years. The utility fee will increase annually according to a set index. Those provided with the connection will receive a basic level of internet service at no additional charge (3mbps up/down with 20GB cap per month). Existing customers who have paid for a UTOPIA connection up front will receive a 'credit' on their utility account in the amount they've paid for the connection. Others who have signed up for fiber service through a \$20 or \$30 monthly payment plan will have the payments replaced with the new utility fee. Those paying \$30/month would see a reduction in monthly cost.

Macquarie has required that the 11 UTOPIA member cities respond by June 27, 2014 on whether or not each city will be proceeding with the next phase in their proposal (Milestone 2). Macquarie is seeking reimbursement of costs should Lindon move forward with Milestone 2 and then at a later date decides not to continue with the proposal. Approximate financial impact for Lindon City to participate in the payback requests (if Lindon backs out of the proposal) is as follows:

Milestone 1: ~\$16,080
 Milestone 2: ~\$30,150
 Milestone 3: ~\$59,965
 Milestone 4: ~\$72,527

Additional information about Macquarie's proposal for UTOPIA can be found at www.gofiberutah.org. A copy of the full Macquarie Capital Milestone 1 report can be found at this link: <http://www.gofiberutah.org/milestone/UTOPIA%20Network%20PPP%20-%20Milestone%20One%20Report%20-%20FINAL.pdf>

The Lindon City Council sent a list of questions to Macquarie and received a response to the questions on May 19th. The questions are available for review at this link:

<https://docs.google.com/file/d/0Bz23Fnfkm24bcEozRnBRYkZEbkU/edit>

An additional set of questions/responses were prepared for Centerville City on May 15th at this link:

<https://docs.google.com/file/d/0Bz23Fnfkm24bRz15b0RQd1pSQ00/edit>

Pros of current proposal:

- Experienced financial lender (Macquarie) with proven ability to complete projects of this magnitude
- Completes the fiber optic network to every address in the city w/in 3-year period
- Basic-level internet service provided to each address w/option to purchase additional speeds
- Transfers many risks to private party
 - Construction / installation
 - Network operations & management

- Performance guarantees
- Debt obligation is on Macquarie (does not impact debt limits for cities)
- Ends operational shortfalls being paid by city
- Opportunity for increased revenues to help pay down existing debts owed by city
- Maintains 'open network' allowing multiple service providers on network
- Network re-refresh costs covered by partnership
 - Network updated before returning to city control
- City maintains ultimate control and ownership of assets
- Increased economic development opportunities due to fiber availability
- All member cities that participate will achieve 'equity' through completed fiber development

Cons of current proposal:

- Financing is more expensive than if member cities completed fiber project on their own
 - Over the 30 yr partnership this proposal equates to ~\$30.3 Million total cost to the current Lindon residents and businesses
- Mandatory monthly utility fee
 - Imposed whether properties use the service or not
 - Fee will annually increase at indexed rate (~2.5% / yr)
 - Fee is collected with utility bills and failure to pay will result in utilities being shut off
 - Fee must be paid to Macquarie regardless of city's ability to collect from customers
- 30-year commitment
 - Other unknown technological advances may arise
 - Take rates and network stability over 30-years is very difficult to predict
- Heavy reliance on ISP's to market network and provide basic-level services and installation, primarily at their own expense
- Limited Video/TV offerings from ISP's currently on network
- Basic-level internet service may not be perceived as sufficient for the cost of utility fee
- Increased potential for litigation against UTOPIA, UIA, and/or Lindon City
- Appearance of limited incentive for Macquarie to ensure network sales and revenues are successful
- Increased potential for reactionary political and/or legislative actions that may be deemed unbeneficial to cities
- Some uncertainty in the proposal will exist until final stages in the plan have occurred

Cons of non-participation in Macquarie proposal (assuming most other cities move forward)

- Continued and/or increased operations assessments may be placed on city
- Potential for stagnated growth of network in Lindon
- Limited and/or costly options for new user hook-ups where service already exists
- Potential costs imposed on city to refresh and/or maintain portions of network
- Potential for increased instability of network within Lindon City
- Potential for other member cities seeking financial 'equity' for prior construction costs
- Increased potential for litigation against Lindon City
- Limited economic development opportunities due to lack of fiber

At the Council's direction, on May 23rd the City emailed a short survey to Lindon residents and utility customers whose email addresses were available to the City. The City also posted the survey on the City's Facebook page and City website. The Daily Herald ran an article promoting the survey several days after it had been emailed to residents. Hard copies have also been collected at the Lindon Senior Center with the

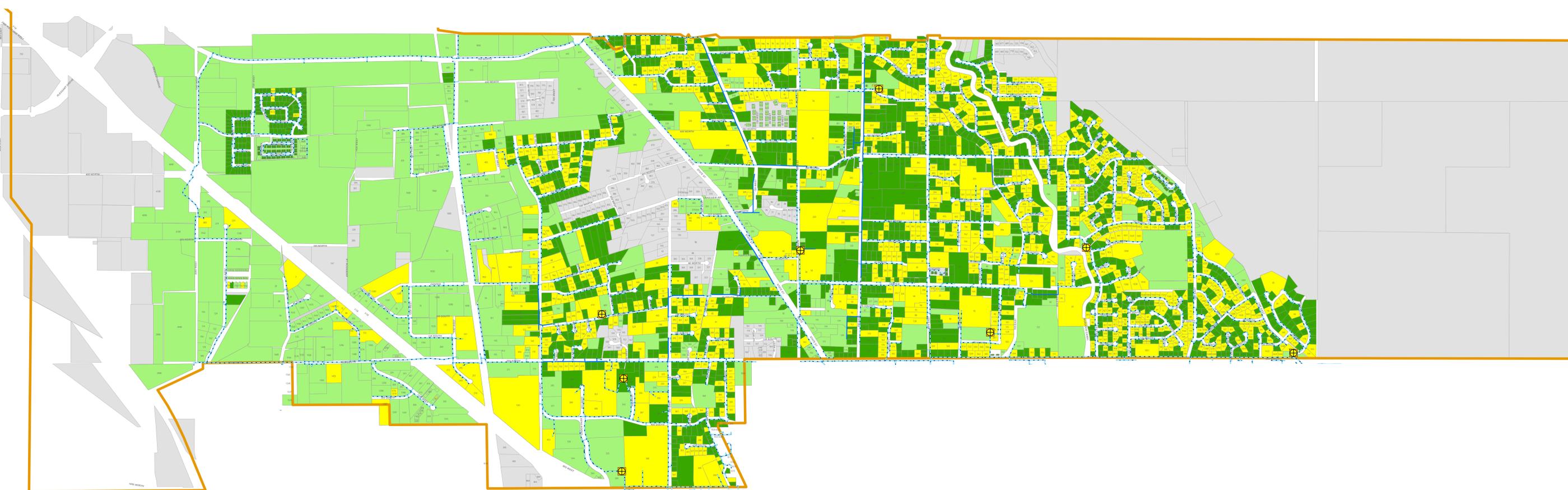
responses being entered into the on-line survey system. The Council understands that the self-reporting survey cannot be relied upon to be statistically accurate, but hopes that large number of responses will provide general opinions of Lindon residents regarding the proposed partnership details.

As of June 13, 2014 the City has received 677 responses to the survey. Respondents overwhelmingly report to be Lindon residents (~93%). Most report a moderate to high level of satisfaction with internet offerings in Lindon, and express a high demand for broadband services. Approximately 38% feel that fiber/broadband infrastructure should be characterized as a critical 'utility'. Nearly 70% indicate they do not want a utility fee imposed upon them. Summary graphical results of the survey have been provided.

Sample Motion: I move to (proceed, not proceed) to Milestone 2 in the UTOPIA / Macquarie Capital public-private partnership proposal, and authorize use of city funds to pay Lindon's proportional share of costs for Milestone 2 of the proposal should the deal not be fully executed.

Lindon Marketable Addresses

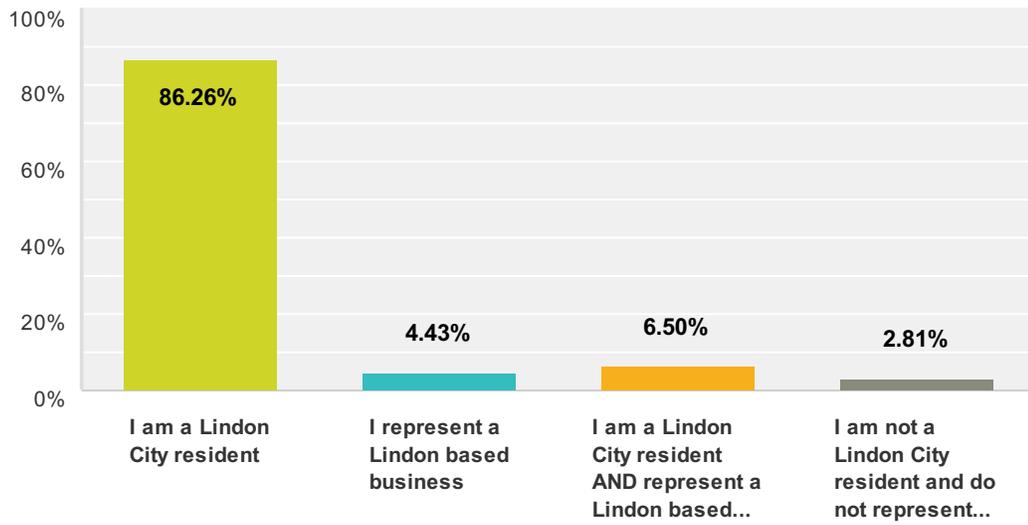
6-5-14



-  CABINETS
-  OVERHEAD
-  UNDERGROUND
-  ORDERABLE
-  AVAILABLE
-  ACTIVE CUSTOMER

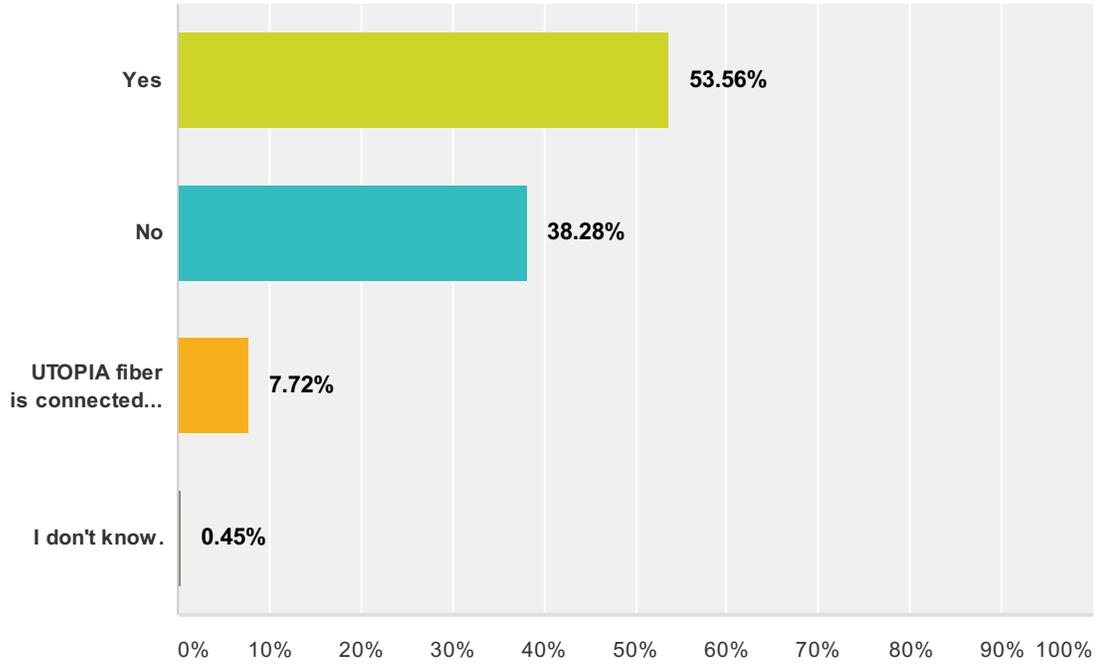
Q1 Please select the best answer below.

Answered: 677 Skipped: 0



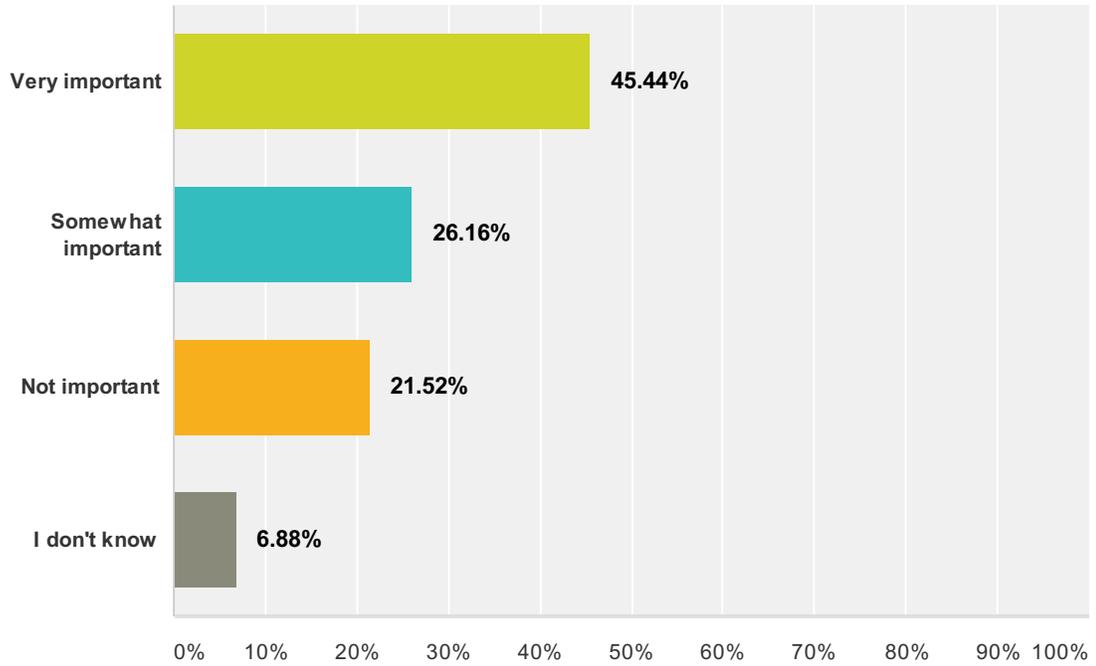
Q2 Does your household or business currently use fiber optic services provided by UTOPIA or one of its service providers such as Xmission, Veracity, Summo, Integra, Windstream, InfoWest, etc.?

Answered: 674 Skipped: 3



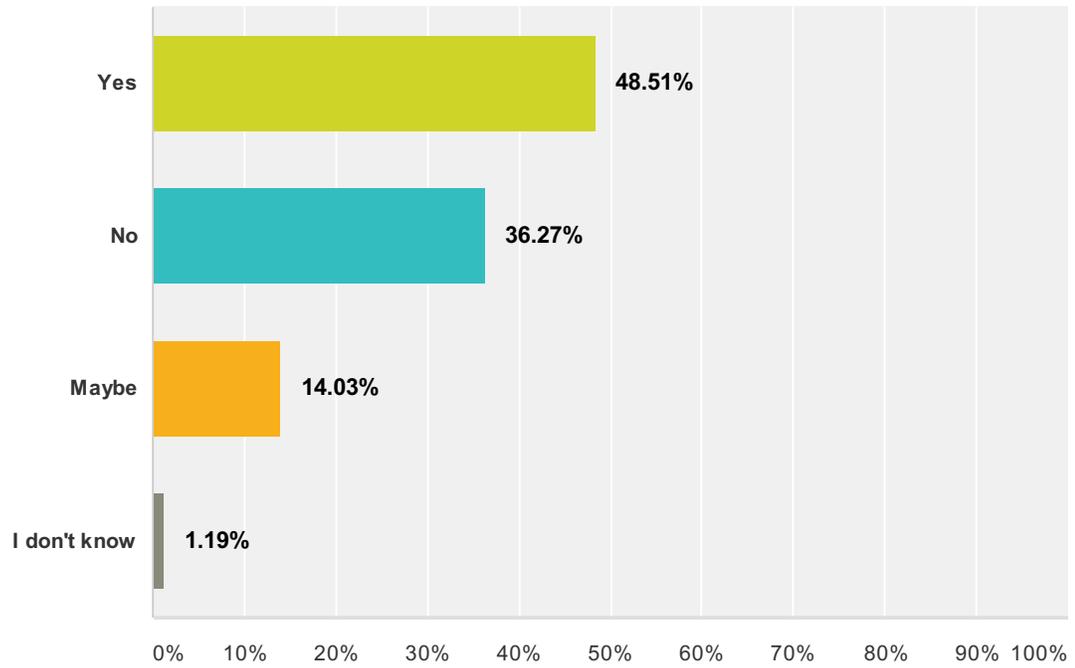
Q3 How important to you is an 'open network' allowing multiple companies to offer services on the same fiber optic line to your property?

Answered: 669 Skipped: 8



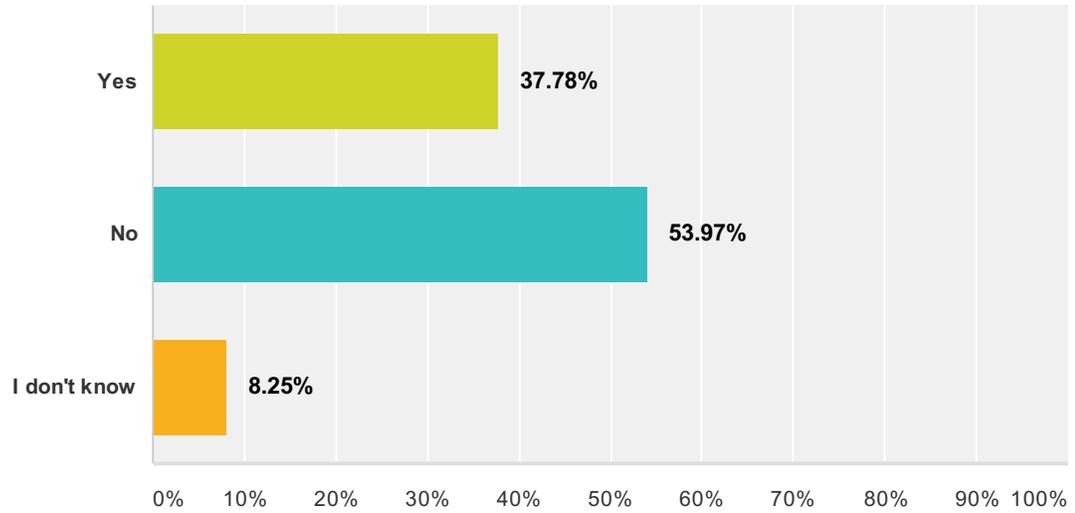
Q4 Is the availability of high-speed internet services a deciding factor in where you chose to live or locate a business?

Answered: 670 Skipped: 7



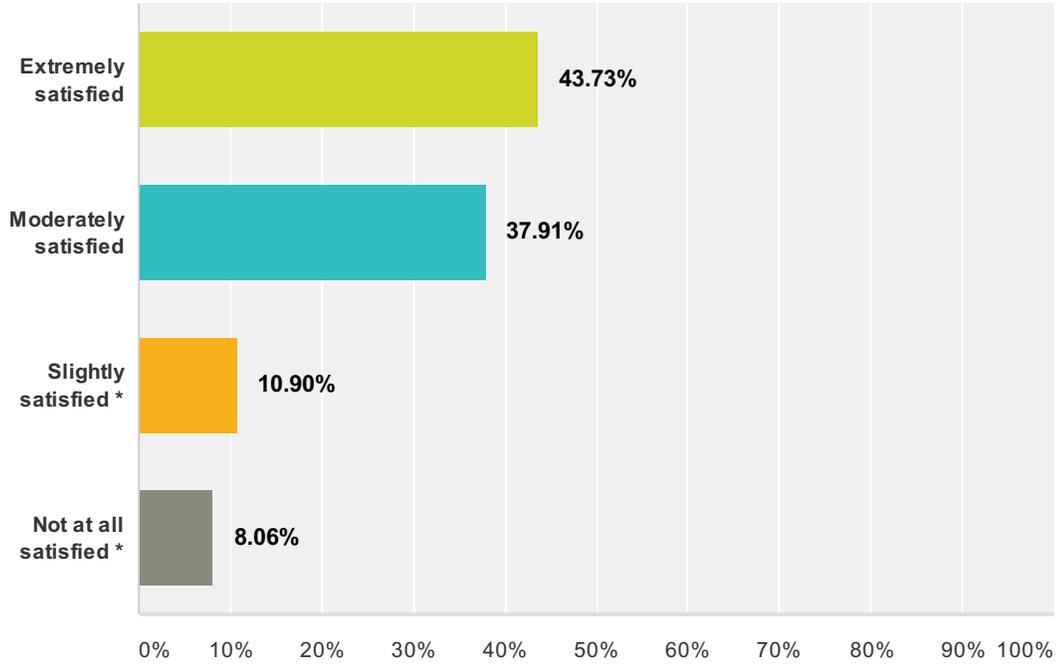
Q5 Is high speed internet service a critical utility (like water, sewer, power) that should be provided by Lindon City wherever you live or do business?

Answered: 667 Skipped: 10



Q6 Overall, how satisfied are you with the currently offered broadband services (internet, TV, phone) available in your neighborhood or place of business?

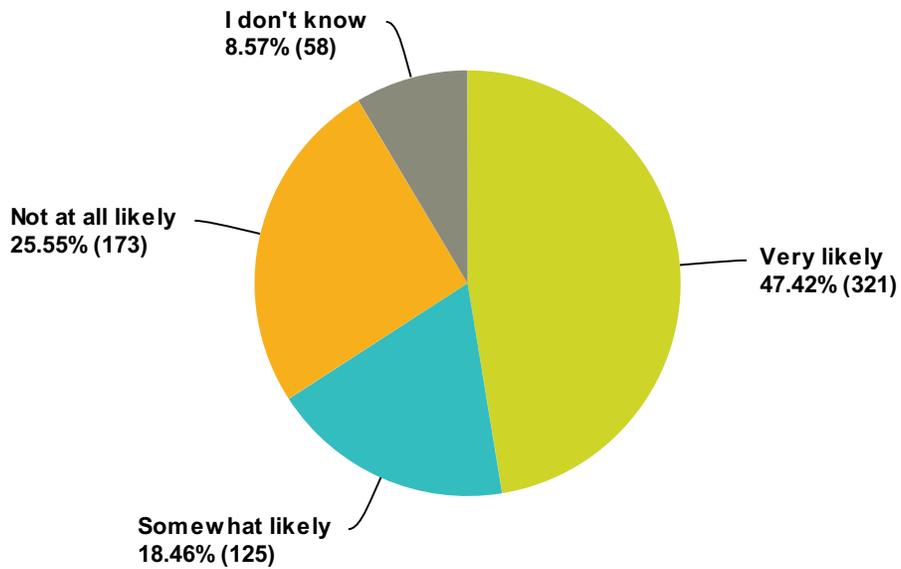
Answered: 670 Skipped: 7



Answer Choices	Responses	Count
Extremely satisfied	43.73%	293
Moderately satisfied	37.91%	254
Slightly satisfied *	10.90%	73
Not at all satisfied *	8.06%	54
Total Respondents: 670		

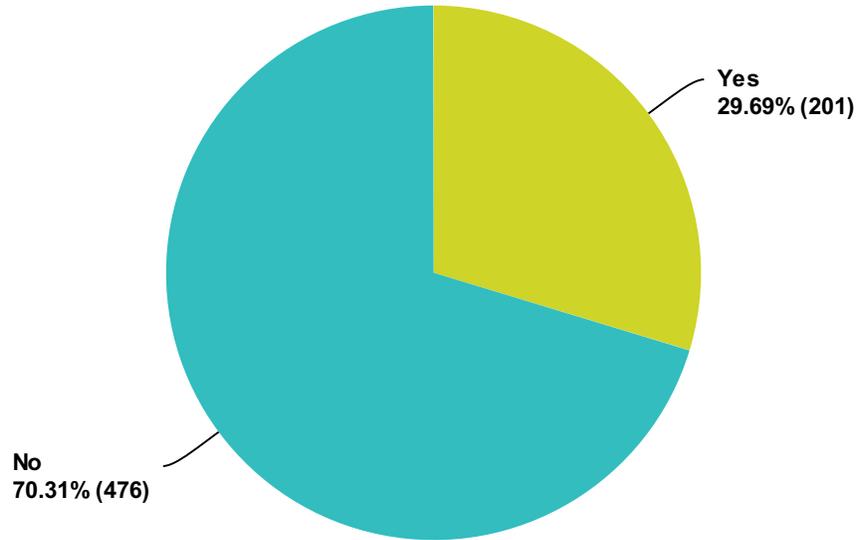
Q7 In exchange for Macquarie's proposed \$18-\$20 per month utility fee, a basic-level of internet service will be provided at no additional charge (3Mbps upload / 3Mbps download, with 20GB per month data cap). Additional speeds and services (faster internet, TV, or phone) can be purchased through a service provider of your choosing. How likely would you be to purchase additional services than what is offered with the basic-level package?

Answered: 677 Skipped: 0



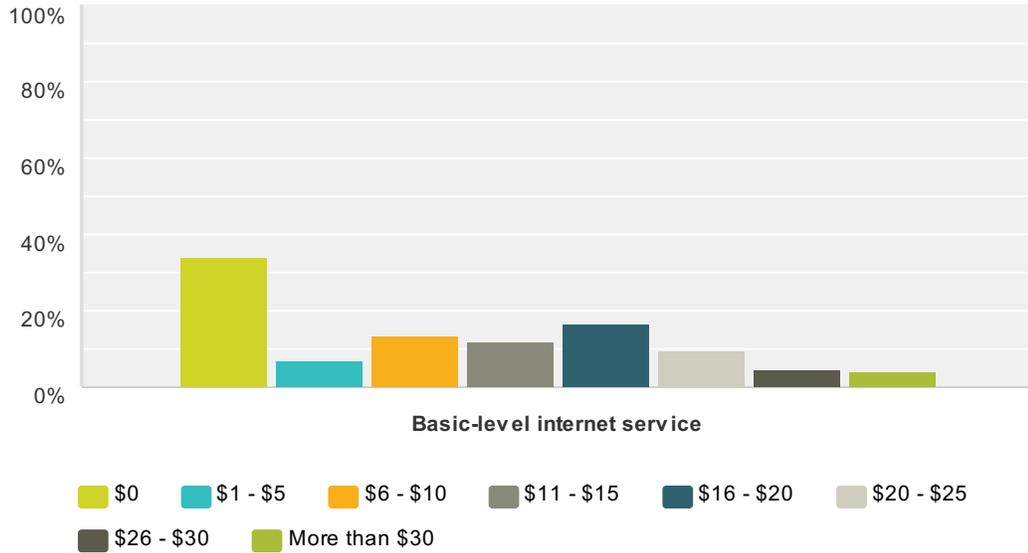
Q8 Do you feel Lindon City should impose a utility fee on each address enabling the fiber optic network to be connected to every property in the City?

Answered: 677 Skipped: 0



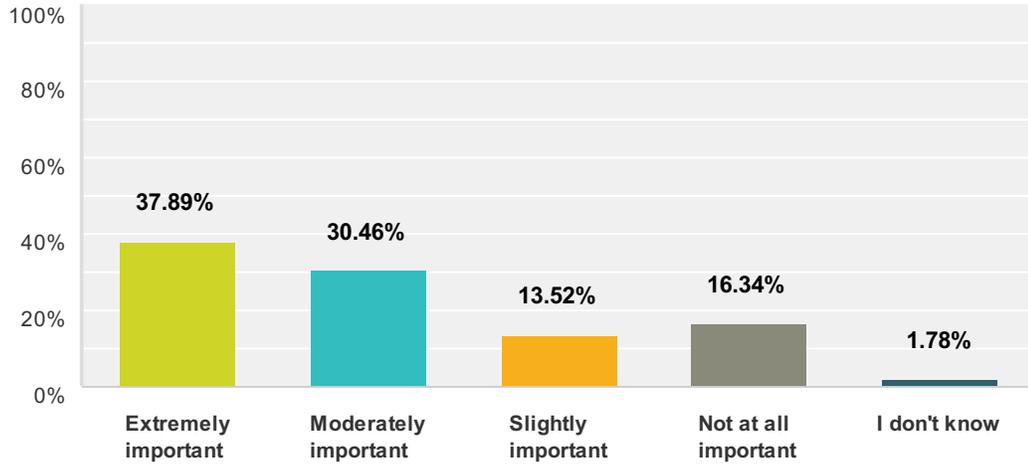
Q9 How much per month would you be willing to pay for the proposed basic-level of service if the \$18-\$20 utility fee were NOT imposed by the city? (3Mbps upload / 3Mbps download, with 20GB cap per month)

Answered: 648 Skipped: 29



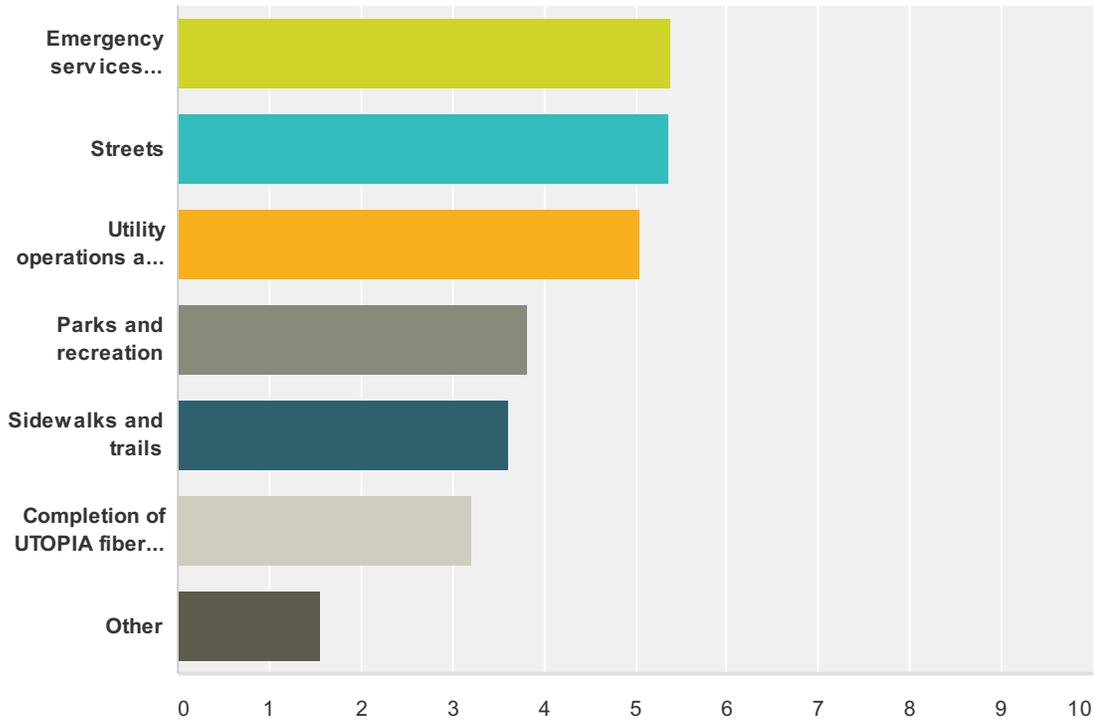
Q10 The fiber optic network has potential to deliver 1GB internet speeds, which is up to 100 times faster than the national average household internet speeds. How important to you is high-speed internet data service with potential for up to 1GB speeds?

Answered: 673 Skipped: 4



Q11 What do you feel should be Lindon City's highest priority for investment? (please rank highest to lowest with 1 being highest priority)

Answered: 645 Skipped: 32



	1	2	3	4	5	6	7	Total	Average Ranking
Emergency services (police, fire, ems)	35.93% 231	21.77% 140	14.46% 93	11.35% 73	9.02% 58	4.98% 32	2.49% 16	643	5.39
Streets	22.67% 146	25.00% 161	29.81% 192	13.82% 89	6.21% 40	1.55% 10	0.93% 6	644	5.36
Utility operations and replacement (sewer, water, storm water)	20.81% 134	27.80% 179	20.96% 135	7.61% 49	11.34% 73	11.34% 73	0.16% 1	644	5.05
Parks and recreation	4.96% 32	10.54% 68	10.85% 70	25.43% 164	33.02% 213	14.42% 93	0.78% 5	645	3.83
Sidewalks and trails	3.42% 22	7.00% 45	13.06% 84	25.82% 166	27.68% 178	21.77% 140	1.24% 8	643	3.62
Completion of UTOPIA fiber network to every address	10.09% 65	7.14% 46	10.09% 65	14.91% 96	10.56% 68	18.48% 119	28.73% 185	644	3.21
Other	2.17% 14	0.78% 5	0.78% 5	1.09% 7	2.33% 15	27.60% 178	65.27% 421	645	1.56

Q12 Do you have any comments, questions, or concerns?

Answered: 379 Skipped: 298

7. Public Hearing — Final Budget for fiscal year 2014-2015 (Resolution 2014-7-R); Amend 2013-2014 Budget *(60 minutes)*

Kristen Colson, Lindon City Finance Director, will present the proposed Lindon City Budget documents for fiscal year beginning July 1, 2014. The City Council will hear public comment on the final city budget for fiscal year 2014-2015, including the allocation of revenue from the water, sewer, storm water and other enterprise funds to the general fund. The Tentative Budget was presented and approved on May 6, 2014. The City Council also held a public work session on the budget on May 20, 2014 and a public hearing on June 3, 2014 where budget issues were discussed in detail. The City Council will review the final budget for fiscal year 2014-15, review the amended budget for fiscal year 2013-2014, review the agreement for services between the RDA and the City, and review the city-wide fee schedule and compensation programs.

See attached budget information. The Council will be presented with the budget materials and asked to vote on specific budgetary issues that have been reviewed in past meetings. This is a balanced budget proposal for the 2014-15 fiscal year. The City anticipates increased revenues and expenditures as it grows and sees new development. The budget includes proposed increases in miscellaneous fees to help cover costs in specific areas, and minor increases in utility rates that will be implemented over a multi-year period in order to re-build depleted fund balances and cover costs of future utility replacements. No increase in property taxes or other taxes is proposed.

The following items will be presented for the Council's review and consideration:

- Finance Director's Budget Message
- Major Budget Issues
- Elected & Appointed Officials and Employee Compensation Programs
- Complete 2014-15 Fiscal Year Budget
- Complete 2014-15 Fiscal Year Fee Schedule
- Resolutions / agreements for services between the City and the RDA

Sample Motion: I move (approve, deny, continue) Resolution 2014-7-R , approving the final 2014-2015 fiscal year budget, amending the 2013-2014 fiscal year budget, and approving services between the City and the RDA, with the following recommendations:

RESOLUTION 2014-7-R

A RESOLUTION OF THE CITY COUNCIL OF LINDON CITY, UTAH APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR 2014-2015, AMENDING THE BUDGET FOR THE 2013-2014 FISCAL YEAR, SETTING THE CERTIFIED TAX RATE, ADOPTING A FEE SCHEDULE, ADOPTING THE COMPENSATION PROGRAMS, AND ENTERING INTO THE AGREEMENT WITH THE LINDON REDEVELOPMENT AGENCY.

WHEREAS, the Mayor and staff of Lindon City, Utah has, on May 6, 2014, presented to the City Council a Tentative Budget for fiscal year 2014-2015; and

WHEREAS, the City Council has reviewed and modified the Tentative budget during a series of public work sessions and budget committee meetings and has developed a budget for fiscal year 2014-2015; and

WHEREAS, the City Council, on due public notice, held public hearings on June 3 and June 17, 2014 in the Council Chamber of the Lindon City Center to receive input regarding the budget prior to adopting the final 2014-2015 budget and amending the 2013-2014 budget; and

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

WHEREAS, the City Council desires to set a certified tax rate in accordance with Utah State Code 59-2-912; and

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

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

WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City during fiscal year 2014-2015, and Lindon City is willing to make the desired services and facilities available to the Agency; and

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

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

- Section 1. The City Council hereby adopts the following for fiscal year 2014-2015, effective July 1, 2014 which are attached hereto and incorporated herein by references:
- The Budget as amended and revised
 - The City Wide Fee Schedule establishing all fees and charges
 - The Elected and Appointed Officials Compensation and the Employee Compensation Programs
- Section 2. The City Council hereby amends the fiscal year 2013-2014 budget which is attached hereto and incorporated herein by reference.

- Section 3. The Certified Tax Rate is hereby set at 0.001862.
- Section 4. The City Council authorizes Lindon City to renew the contract substantially in the form of the Agreement concerning Redevelopment Agency Use of City Services and Facilities During Fiscal 2014-2015 ("Agreement") which is attached hereto as Exhibit A and incorporated herein by reference.
- Section 5. The Mayor is authorized to execute the Agreement on behalf of Lindon City.
- Section 6. A copy of the Lindon City Budget shall be placed in the Lindon City Center and be available for review.
- Section 7. This resolution shall take effect immediately upon passage.
- Section 8. All other resolutions, ordinances and policies in conflict herewith, either in whole or in part, are hereby repealed.

PASSED and ADOPTED by the City Council of Lindon City, Utah this 17th day of June 2014.

Jeff Acerson, Mayor

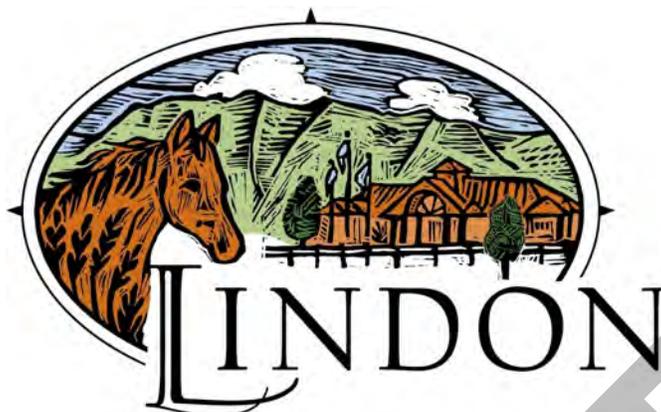
ATTEST:

Kathy Moosman, City Recorder

{Seal}

COUNCIL MEMBERS VOTING "AYE"

COUNCIL MEMBERS VOTING "NAY"



LINDON CITY ANNUAL BUDGET

**FOR THE FISCAL YEAR
JULY 1, 2014 – JUNE 30, 2015**

JEFF ACERSON

MAYOR

MATT BEAN

COUNCIL MEMBER

VAN BRODERICK

COUNCIL MEMBER

JAKE HOYT

COUNCIL MEMBER

CAROLYN LUNDGREN

COUNCIL MEMBER

RANDI POWELL

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.**

	Page
Budget Message	1
Budget Message	1
Budget Policies	2
Expenditure Highlights	4
Revenue Highlights	5
Challenges For the Future	5
Budget Award	5
Lindon City Community Profile	7
History	8
Location	9
Land Use	9
Population	9
Education	10
Economic Development	10
Statistics	10
Budget Highlights	17
Lindon City Focus	18
Overview of Lindon City Accounting Structure	19
Lindon City Initiatives	24
Major Budget Issues	29
Capital Projects	33
Personnel Summary	35
Citywide Debt	38
Citywide Budget Summary	43
General Funds	51
General Fund Budget	51
Other Governmental Funds	61
Special Revenue Funds	62
Capital Projects Fund	65
Debt Service Fund	66
Enterprise Funds	67
Water Fund	68
Sewer Fund	70
Solid Waste Collection Fund	72
Storm Water Drainage System Fund	73
Recreation Fund	75
Telecommunications Fund	78

	Page
Financial Policies	79
Goals of City Government	80
Benefits of Written Policies	81
Basis of Accounting	83
 Compensation Programs	 97
Elected and Appointed Officials	98
Employee Compensation Program	100
Lindon City Position Schedule	111
 Fee Schedule	 113
Aquatics Center	114
Cemetery	116
Development Fees	117
Land Use Fees	119
Licenses	120
Miscellaneous Fees	121
Orem Fire Service Fees	122
Police	123
Public Works	124
Recreation	124
Rentals	125
Utilities	127
Addendum - Prices per Linear Foot	129
 Appendix	 131
Lindon City Organizational Chart	132
GFOA Distinguished Budget Presentation Award	133
Glossary	134
Acronyms	151

June 12, 2014

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

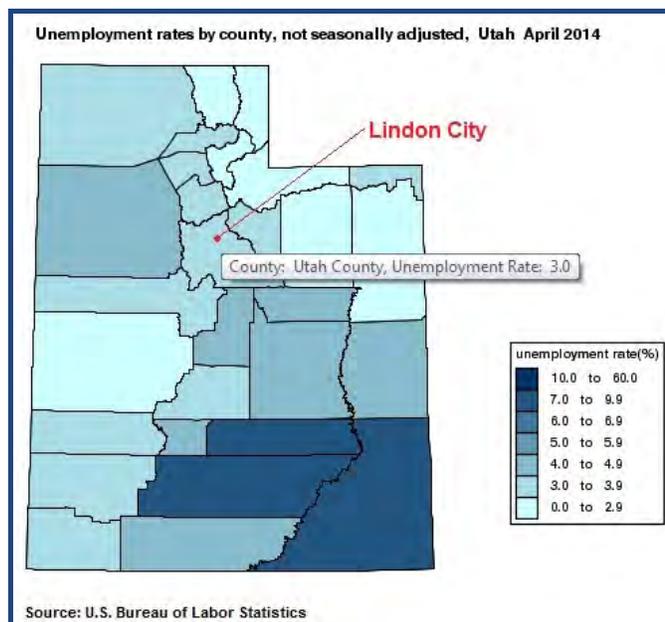
It is my privilege to present the Fiscal Year 2014-2015 Budget to you for your approval. This document is prepared for your review following the presentations of the Tentative Budget on May 6, 2014 and the Proposed budget on June 3, 2014 and in anticipation of the public hearing for the purpose of adopting the final Fiscal Year 2014-2015 Budget on June 17, 2014, at 7:00 p.m. in the Lindon City Council Chambers at 100 N State St, Lindon, Utah. The following Budget Message is a brief overview of the highlights in the budget.

The budget is one of the most important documents that the City prepares each year because a delicate balance must be maintained to ensure that City resources are managed responsibly; and essential because it allows the City to identify the services it provides to its residents and then allocate the funding necessary for the continued existence of such services.

BUDGET MESSAGE

This budget has been prepared in a very similar economic environment compared to a year ago. The national and local economies have shown some signs of improvement over the past year; however, it is commonly accepted that any recovery will be a slow process. The good news with this budget is the economy is coming back. The April 2014 unemployment rate in Utah County was 3.0, which is below the State of Utah's average of 3.2% and the national average of 6.3%. Nationally the housing industry is beginning to improve. The City's sales tax growth confirms that the economy is improving. The City's sales tax receipts have shown an increase for the fourth consecutive year. Sales tax receipts for the City are up 3.7% over last year.

Despite such indicators causing general optimism, the recovery is slow. Key decisions that have been delayed for several years now face the City leaders. Cost saving



measures that have been, and will continue to be utilized, cannot provide the solution to these problems. After years of postponing capital improvements and many maintenance programs due to the Great Recession, Lindon City is feeling the pressure to “catch up”. In this budget, there are some maintenance projects, such as road surface repairs, but there will also be significant effort to evaluate the City’s infrastructure, identify and rank needs and then make plans for future budgets to meet those needs.

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

The City’s Department Heads work hard to continue providing excellent service with very tight budget resources. This budget contains no wiggle room and lacks the ability to properly fund capital improvements and maintenance programs. A fully sustainable budget provides for operations, personnel, capital investment and replacement sufficient to provide the services desired by the residents of Lindon on an on-going basis. This requires a revenue stream that can weather the inevitable ups and downs of the economy without causing dramatic swings in service levels. This budget attempts to maintain the excellent quality of service of the past with fewer resources to accomplish it.

BUDGET POLICIES

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

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

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

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

The budget is a financial plan for the fiscal year. It is in essence a plan of operation based upon an expected economy. At times the best that can be said about

expectations is to expect the unexpected. As a safeguard, all revenue collections and expenditures are monitored throughout the year by management and software programs are utilized to assist in analyzing and controlling expenditures. This allows staff to reduce budgets quickly to minimize the impact of a faltering economy on the City's ability to deliver key services.

EXPENDITURE HIGHLIGHTS

Personnel

This budget includes three personnel changes. There is a new full-time water technician, a new part-time utilities technician and changing one of the recreation program coordinators from part-time to full-time. These personnel changes are in enterprise funds. There are no changes in personnel positions in the governmental funds.

Personnel wages are proposed to increase by the average annual increase in the Consumer Price Index from March 2013 to February 2014 of 1.4% in order to provide employees with a cost of living allowance increase. Benefits are proposed to increase 11% due to increases in retirement contribution rates. This year medical and dental insurance premiums have not increased.

More information on the personnel position changes and the cost of living increase can be found in the "Budget Issues" subsection of the Budget Highlights and Overview Section.

Operations

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

Capital

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

The capital projects budgeted for this fiscal year consist of

- improving infrastructure in Redevelopment Agency districts within the city
- street resurfacing

- park improvements at Meadow and Fryer Parks
- waterline replacement on Geneva Rd, Center St - 200 South
- phase one of three to build drying bed at Public Works

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

Debt

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

REVENUE HIGHLIGHTS

The Lindon City 2014-2015 budget does not include tax increases though a few increases are requested to bring various services more in-line with their delivery costs.

Increases are requested for water and storm water utility rates. These utility funds were reviewed by J-U-B Engineers. The firm issued a rate study with proposed rate increases for the next 5 years which are designed to cover projected operational expenses, as well as increase the coverage of repair and replacement costs.

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

CHALLENGES FOR THE FUTURE

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

- the economy failing to improve before general fund reserves are depleted
- the construction of a public safety building
- the continually increasing need of funding for road maintenance and improvement

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, 2013. 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 tenth consecutive award.

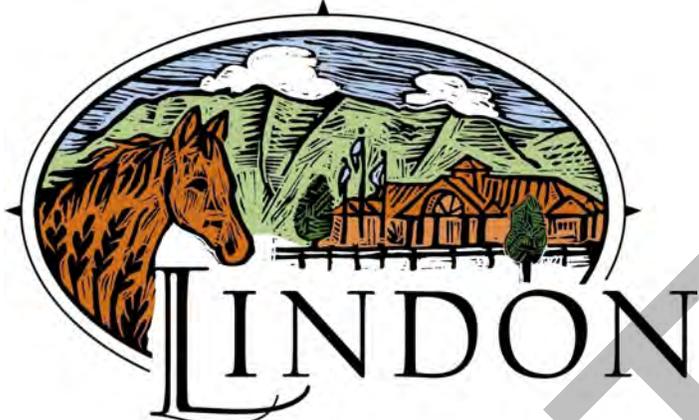
A reproduction of the certificate is in the Appendix.

CONCLUSION

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

Respectfully submitted,
Kristen Colson, Finance Director

DRAFT



Lindon City Community Profile Section

This section of the City's 2014-2015 Budget presents information regarding the City's rich culture, location, population, education, economic development, and statistics.

History.....	8
Location.....	9
Land Use.....	9
Population.....	9
Education.....	10
Economic Development.....	10
Statistics.....	10

LINDON CITY COMMUNITY PROFILE

HISTORY

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

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

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

Some notable historic sites include:

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

LINDON CITY COMMUNITY PROFILE

LOCATION

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



A Beautiful Place

Lindon City is a beautiful and fun place to live. In 2013, CNN Money Magazine ranked Lindon City as #1 for "ease of living" and #29 for "overall best small city in America" (<http://time.com/money/2791443/29-lindon-ut/>).

A variety of sights and activities for people of all ages can be found in and around the Lindon area. Utah Lake, Utah's largest freshwater lake, lies to the west of Lindon and offers a wide array of activities such as boating, waterskiing, and fishing. A paved scenic trail runs through the City and under State Street called the Lindon Heritage Trail. This trail can be used for bicycling, jogging, walking, or horseback riding. Mountain ranges, such as the beautiful Wasatch Mountains 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.

LAND USE

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

POPULATION

According to the 2010 census, Lindon has a population of 10,070 and a median annual household income of \$78,385. Lindon is classified by the State of Utah as a 4th Class City. Total build-out population estimates for Lindon City are about 17,000 and is expected to occur around the year 2050. In the past, the City experienced a yearly

APPROVED BUDGET
LINDON CITY COMMUNITY PROFILE

growth rate of around three percent, but with the economic downturn the growth rate has slowed substantially to about 0.5-1.0% over the last several years.

EDUCATION

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

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

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

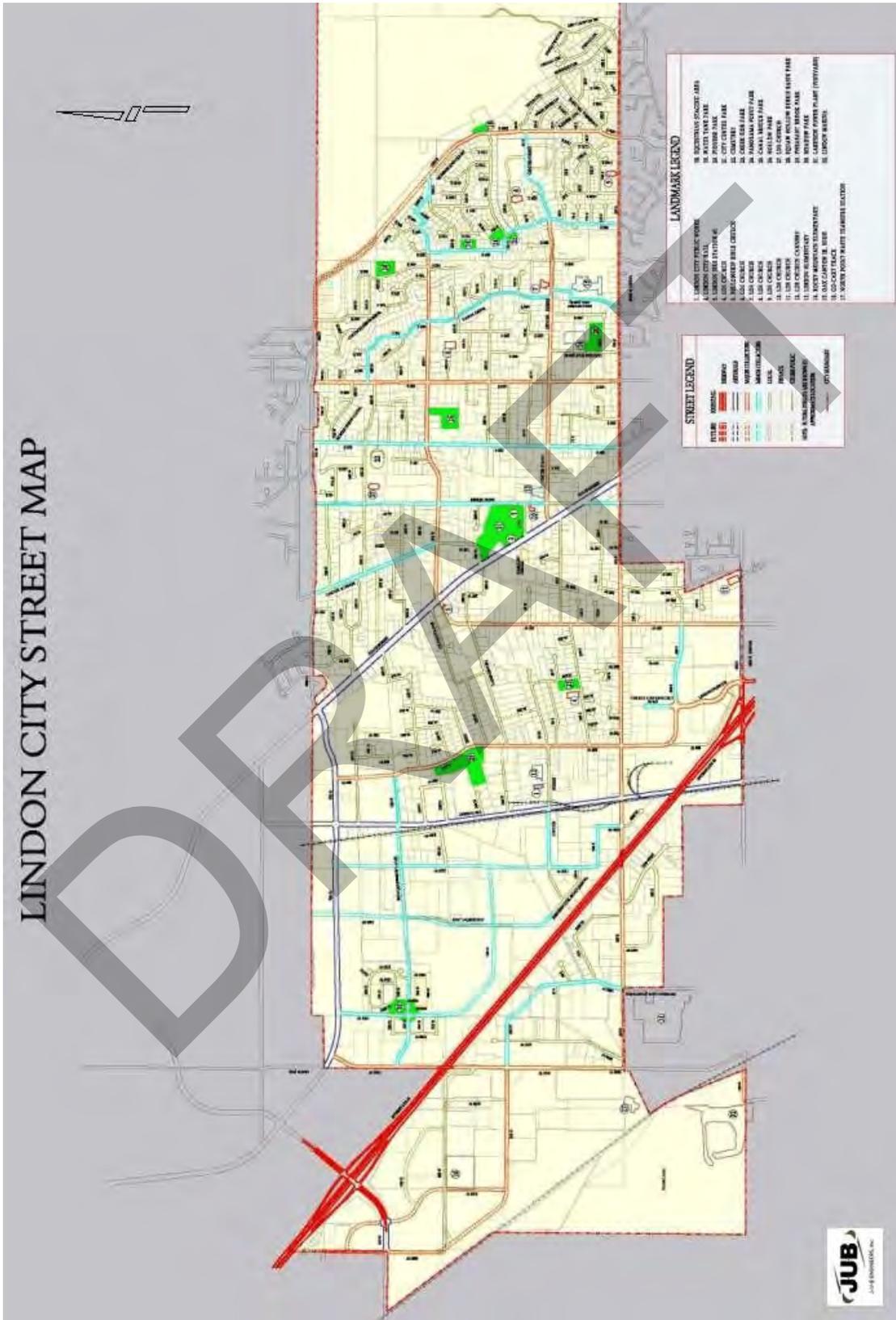
ECONOMIC DEVELOPMENT

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

STATISTICS

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

APPROVED BUDGET LINDON CITY COMMUNITY PROFILE



APPROVED BUDGET
LINDON CITY COMMUNITY PROFILE



Dry Canyon in Lindon at dusk

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



Lindon Days Parade 2013

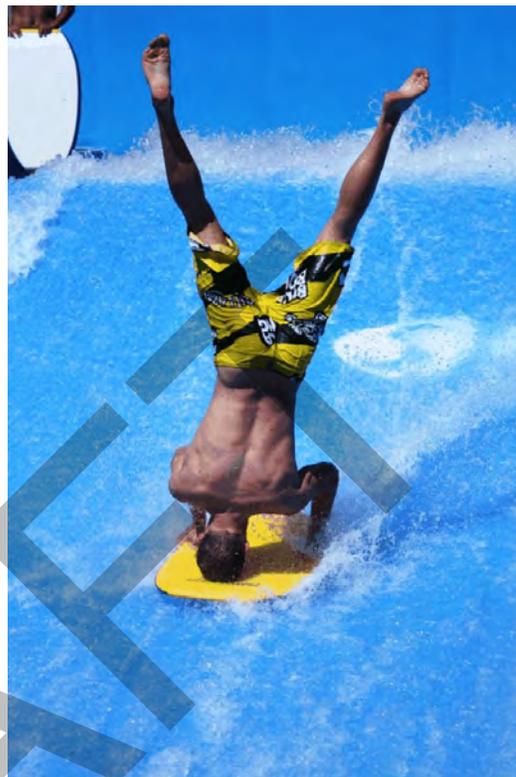
General Information	
Date of Incorporation	Mar. 5, 1924
Form of Government	Six Member Council
Assessed Value of the City	\$970,939,712
Area of the City	8.4 sq. mi.
Elevation	4,640 ft
Median Household Income	\$86,175
Population Growth Rate	1.2%
2010 Census Population	10,070
Median Age	26.3 yrs
Population Composition	
White	88.3%
Hispanic	7.1%
Asian	1.3%
African American	0.5%
Pacific Islander	0.4%
Native American	0.4%
Other	2.0%
Gender	
Male	50.3%
Female	49.7%

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

Murdock Trail Ribbon Cutting



APPROVED BUDGET
LINDON CITY COMMUNITY PROFILE



Recreation	
Aquatics Center	1
Swimming pools	5
Parks	13
Park Acreage (developed)	56
Playgrounds	8
Sports Fields	6
Ski Resorts within 40 miles	5
Lakes within 40 miles	20
Community Center	1

Entertainment and Businesses	
Parades	1
Rodeos	1
Restaurants	17
Home-Based Businesses	248
Total Businesses	732



APPROVED BUDGET
LINDON CITY COMMUNITY PROFILE

Churches

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



Original Lindon LDS Chapel on 400 North
1891 - 1941



**Community Development
Building Permits Issued
2013 Fiscal Year**

New Building Permits	28
New Residence Single-Family	25
New Commercial	3
Total Building Permits	162

**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	54
Number of Street Lights	275
Major Highway	I-15
Distance to International Airport	40
Public Transportation	UTA Bus Routes



Sewer and Storm Drainage System	
Sewer Line Miles Inspected	3.7
Total Sewer Line Miles	61.3
Sewer Service Connections	2,732
Sewer Treatment Facility Location	Orem City
Storm Water Drainage Line Miles	46



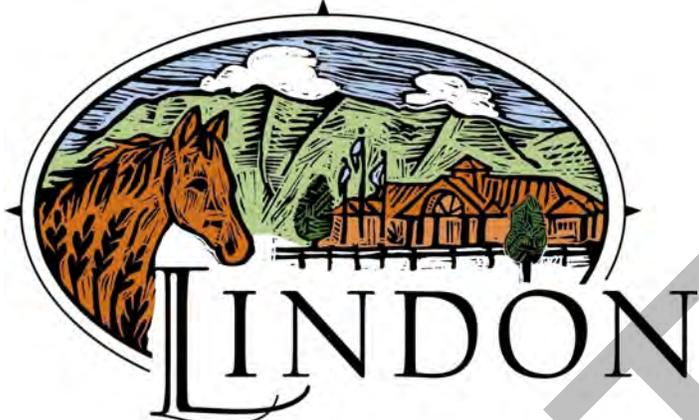
APPROVED BUDGET
LINDON CITY COMMUNITY PROFILE



Police Protection 2013 Fiscal Year	
Stations	1
Full-time Police Officers	15
Patrol Units	15
Calls for Service	8,467
Offenses	2,451
Arrests	735
Traffic Accidents	262

Culinary Water	
Customer Connections	2,818
Average Daily Consumption (thousand gal.)	1,200
Water Main Line Miles	71
Storage Capacity (thousand gallons)	3,830





Budget Highlights and Overview Section

This section of the City’s 2014-2015 Budget presents information regarding Lindon City’s focus, initiatives and capital improvements; provides a Citywide budget summary; and gives an overview of the City’s accounting structure, personnel, budget issues and Citywide debt.

Lindon City Focus.....	18
The Lindon City Focus talks about the Mayor and City Council’s goals for Lindon City.	
Overview of Lindon City’s Accounting Structure.....	19
Talks about the funds and fund types Lindon City utilizes.	
Lindon City Initiatives.	24
The Lindon City Initiatives talks about Staffing Level Changes, Salary and Benefit Increases, Tax Levels, Fee Changes, Capital Improvements, Fund Balance, and the Budget Calendar.	
Major Budget Issues.....	29
This section covers all the major budget issues reviewed by the City Council.	
Capital Projects.	33
This section talks about all of the capital projects the City has planned for 2014-2015.	
Personnel Summary.....	35
The Personnel Summary lists all of the positions by classification and grade Citywide.	
Citywide Debt.	38
This section covers the entire Citywide debt, by fund and by obligation.	
Lindon City Budget Summary.....	43
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 2014-2015 that meets all legal requirements and accepted administrative practices. This budget document is the culmination of a major effort by numerous members of the City staff and officials. We have again endeavored to apply the standards of the Government Finance Officer's Association (GFOA) to both the budget process and this document, and will submit the document for consideration of the GFOA's Distinguished Budget Award. In applying the GFOA standards, we benchmark our performance against the standard for this process in local government.



LINDON CITY FOCUS

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

In addition, the Mayor and City Council strive to:

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

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

The City Council has seven ongoing goals for 2014-2015 which guide departmental functions throughout the City.

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

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 GAAP (Generally Accepted Accounting Principles) guidelines to account for all funds. GAAP requires using the Modified Accrual basis of accounting for all governmental funds, and the Accrual basis of accounting for proprietary funds. Lindon City uses the modified accrual basis of accounting to budget ALL funds. Thus, the basis of budgeting is not the same as the basis of accounting for all proprietary funds. Under GAAP basis of accounting, capital outlays and debt service payments are not reported as expenditures in the current year, but allocations are made for depreciation and amortization expense. Under the modified accrual basis of budgeting, these amounts are recorded as expenditures in the current year. Depreciation is not budgeted. These types of differences occur in all proprietary funds for the 2014-2015 budget.

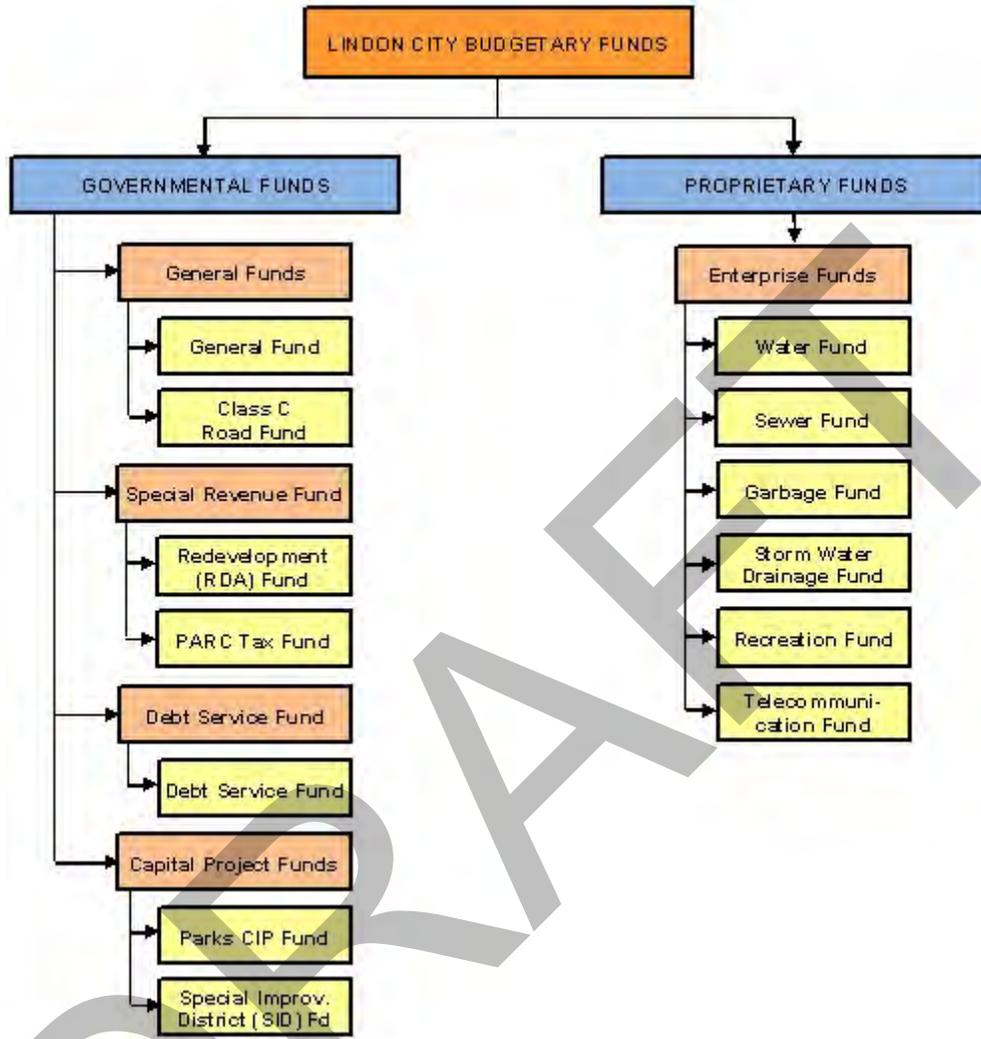
Fund and Fund Types

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.

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

Governmental Funds

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



General Funds

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

Legislative
Judicial
Administration
City Attorney
City Engineer
Elections

General Government Bldgs
Police
Fire Safety
Protective Inspections
Animal Control
Streets

Public Works Administration
Parks
Library
Cemetery
Planning & Economic Development
Transfers & Contributions

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

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

Special Revenue Fund

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 began when the PARC tax was approved by voters in November 2013. The PARC tax is a .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.

Debt Service Fund

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

Capital Projects Funds

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

The Special Improvement District (SID) Fund accounts for payments made by property owners in the only SID in the City. The funds are then appropriated for debt service payments on the bond which was used to make special improvements in behalf of the property owners in that district. The debt was paid off in September 2013. There is no budget for this fund for the 2014-2015 fiscal year. Actual revenues and expenditures are included in the citywide summaries for the 2012 and 2013 fiscal years.

Proprietary Funds

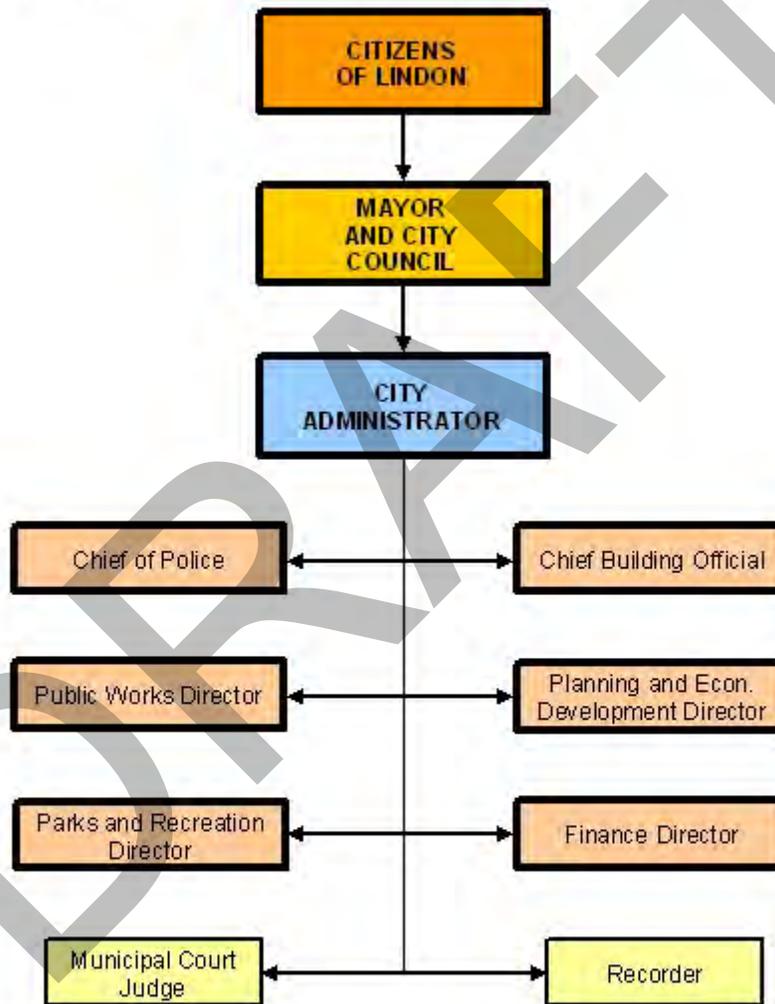
These funds are used to account for the City's ongoing business-like activities. The City uses enterprise funds to account for activities in the following funds. Lindon City does not have any other types of proprietary funds, other than enterprise funds.

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 this and the next page. The first is Lindon City’s Organizational Chart showing the hierarchy from the citizens of Lindon to the department heads. Following that is a list of Lindon City’s accounting departments listed by the supervising position, as well as the accounting fund in which it is located.

LINDON CITY ORGANIZATIONAL CHART



Color coding for all organizational charts in the budget document

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

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

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

* Contracted Services

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

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

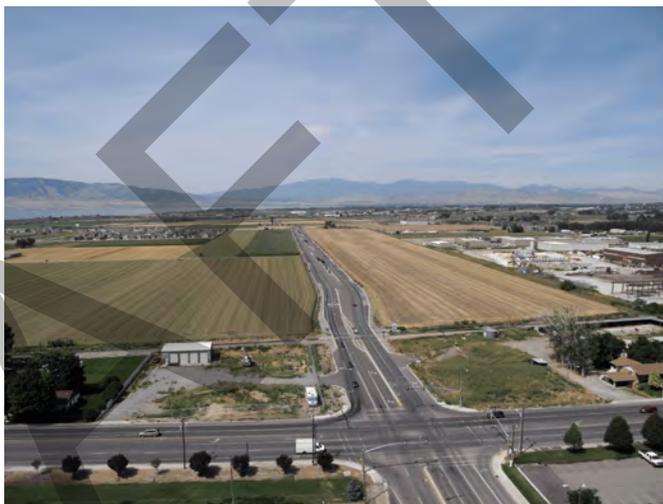
APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

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 ten years, there has been a dramatic increase in the number of parks, miles of streets, and City operated buildings and grounds. Each of these expansions, though often undertaken and funded in a single year, represents a commitment of time and resources for maintenance in the future. All 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 a relatively new road surrounded by open area and is anchored to State Street by a Wal-Mart Supercenter.



700 North Corridor

Economic Factors

Lindon’s economy saw a downturn just as the rest of the nation did. Lindon City’s sales tax revenue reduced a total of 27.9% from the 2006-2007 fiscal year to the 2009-2010 fiscal year. However, since the 2009-2010 fiscal year, Lindon City has seen an 36.4% increase in sales tax revenue, an annual average increase of 7.3%. The increased revenues are needed to support services that were added as the Great Recession began. In the last six years, Lindon City has added its own police force, the Aquatics Center and the Community Center. Infrastructure such as roads, parks, and water, sewer, and storm drainage lines have also been added through development. These new services have exponentially increased the demands on the City’s recovering revenue sources.

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

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

Staffing Level Changes

The City Council approved two new staff positions and changed another position from part-time to full-time. A full-time water technician and a part-time utilities technician were added to the Public Works department. The part-time Community Center program coordinator was increased from part-time to full-time. The water and Community Center staff level changes were postponed from last fiscal year. More information about these staffing changes can be found in the "Major Budget Issues" sub-section beginning on page 29, specifically "Budget Issue #2".

Salary and Benefit Increases

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

The City Council has approved a 1.4% Cost of Living Allowance (COLA) increase effective July 1, 2014. This increase is based on the average annual increase of the Consumer Price Index from March 2013 to February 2014. Merit increases which would be earned and are normally effective January 1, were conditionally approved, pending final Council approval after reviewing the City's financial situation in December 2014. More information on this can be found later in this section, under the "Major Budget Issues" sub-section, specifically "Budget Issue #1".

Lindon City continues to contract with First West Benefits Solutions (FWBS) to manage the employee benefits. FWBS bid out the insurance coverage in the Spring of 2013 and Lindon City switched providers for both medical and dental insurance. For the 2014-2015 fiscal year, the combined medical and dental premiums remained static, actually seeing a minimal decrease of 0.04%.

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 had an increase in the Certified Tax Rate in 2009-2010 fiscal year of 30% and has opted not to pursue another tax increase given the current state of the economy.

The total sales tax rate for Lindon City is 6.85%. The municipal portion of the sales tax remains at one percent, of which Lindon receives about 65-70%. Lindon residents voted

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

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 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 commissioned a utility rate study to ensure that revenues are sufficient to not only cover current operational expenses, but also allow reserves to be established over time in order to fund repairing and or replacing aging system components. The City Engineer conducted the utility rate study and determined that current utility rates do not meet this objective. The study recommends an annual increase over the next five years of 3% for water rates, 4% for sewer rates, and 13% for storm water rates.

The average increase on a residential utility bill effective July 1, 2014 will be \$3.59 per month. More information on the utility rate increases can be found later in this section, under the "Major Budget Issues" sub-section, specifically "Budget Issue #3".

Garbage and Recycling collection rates will remain the same. 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, in these economic times, it has become necessary to draw on fund balances for operations and as you can see in the next table, the fund balance for the General Fund decreases 16.8%. The Road and Parks Capital Improvement Project (CIP) Funds have significant decreases in fund balance of 81.9% and 20.4%, respectively, due to capital projects. These funds have restricted revenues that have been set aside in past years and are now being used to fund qualifying projects. The Road Fund has street improvements and the Parks CIP Fund is improving 2 parks. The PARC Tax Fund is increasing its fund balance 51.4% to save for future projects.

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

	Governmental Funds					
	General	Road	RDA	PARC Tax	Parks CIP	Debt Svc
Beginning Balances	1,110,266	430,100	1,686,771	75,000	264,498	-
Revenues						
Program revenues						
Charges for services	1,619,702					
Grants and contributions	8,500					
General revenues						
Property taxes	1,828,419					
Sales tax	3,200,000					
Other taxes	1,565,000	360,000	1,055,000	325,000		
Other	747,000	3,800	10,200	500	71,000	
Total revenues	8,968,621	363,800	1,065,200	325,500	71,000	-
Transfers In	700,000	-	-	-	-	1,240,748
Expenses						
General government	2,933,447		425,200			
Public safety	4,442,969					
Streets	433,000	202,000				
Parks and recreation	450,020			254,000		
Capital projects	-	300,000	103,623		115,000	
Debt Service	-					1,240,748
Water						
Sewer						
Solid Waste						
Storm Water Drainage	-					
Recreation Fund						
Telecomm. Fund						
Total expenses	8,259,436	502,000	528,823	254,000	115,000	1,240,748
Transfers Out	1,595,796	213,984	605,675	32,925	10,000	-
Ending Balances	923,656	77,916	1,617,473	113,575	210,498	-
Percent Change	-16.8%	-81.9%	-4.1%	51.4%	-20.4%	0.0%

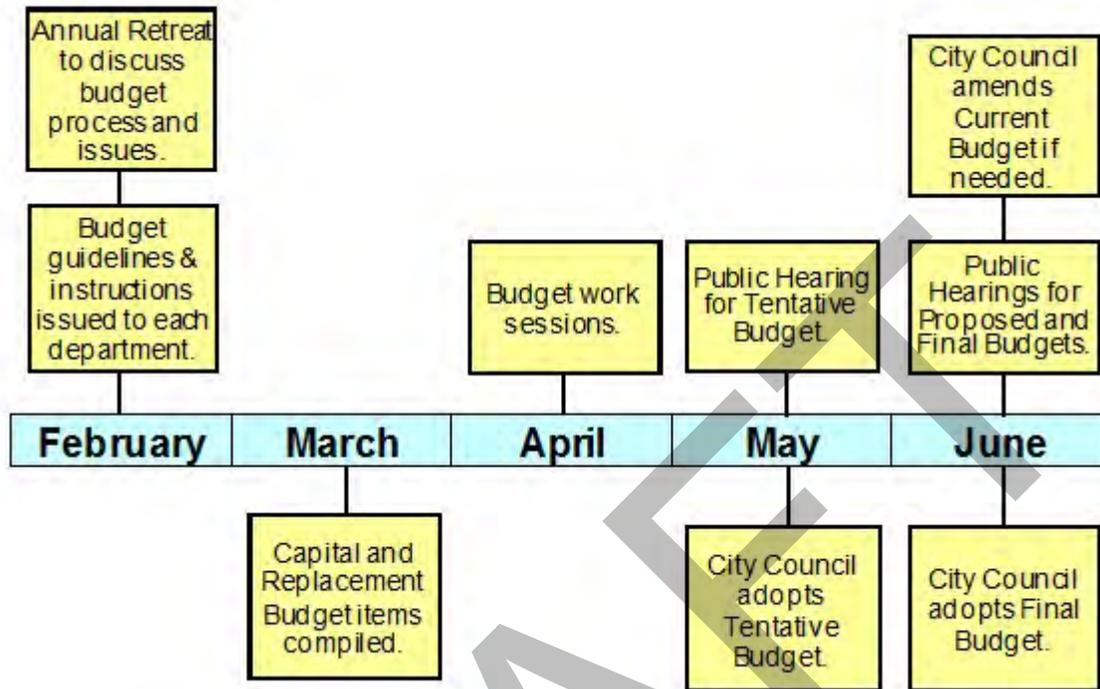
Budget Calendar

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

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

APPROVED BUDGET

BUDGET HIGHLIGHTS AND OVERVIEW



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

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

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

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

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

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

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

The City holds two public hearings on the budget. The first public hearing is on or before the first meeting in June to present and discuss the Proposed Budget. The second public hearing is held on or before the second Council Meeting in June to present and adopt Final Budget. Utah State Code mandates that the Final Budget must be adopted before June 22. The budget is then provided in digital format on the City's website and is available to all departments for their use in the upcoming year.

Once the budget is adopted by the Council, the Department Heads are responsible for working within their budgets. Monthly financial summaries provided by the Finance Director will keep the Council informed of operating trends and developing problems. Under this approach, the necessity to amend the budget of any fund during the year should be rare.

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

MAJOR BUDGET ISSUES

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

Budget Issue #1

Issue: Should Lindon City provide employees with a 1.4% Cost Of Living Allowance (COLA) increase and provide for a merit step increase in January?

Background: The Consumer Price Index (CPI) had an average annual increase of 1.4% from March 2013 to February 2014 according to US Department of Labor. Performance evaluations are performed annually in January at which time merit increases would be available to those who meet a predetermined criteria. Historically,

**APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW**

COLA and merit increases have provided somewhat consistent buying power for the employees and have kept salaries competitive and employee morale high.

Differential Fiscal Impact:

	<u>COLA only</u>	<u>Merit only</u>	<u>COLA & Merit</u>
General Fund	\$43,933	\$36,984	\$82,390
Water Fund	\$2,766	\$2,697	\$5,501
Sewer Fund	\$1,632	\$1,592	\$3,246
Storm Water Fund	\$2,182	\$2,128	\$4,340
Recreation Fund	<u>\$2,358</u>	<u>\$2,299</u>	<u>\$4,689</u>
Citywide Totals	\$52,871	\$45,699	\$100,166

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

CITY COUNCIL ACTION: Approved

Budget Issue #2

Issue: Should Lindon City hire a full-time Water Technician, a part-time Utilities Technician, and change the Community Center Program Coordinator from part-time to full-time?

Background: The Public Works Director has requested that a full-time Water Technician be hired to assist in the water division. He has also requested a part-time Utilities Technician be hired to manage Blue Stake requests and assist with water meter reading and shut offs.

The Parks and Recreation Director has requested that the Community Center Program Coordinator be changed from part-time to full-time. This would allow more time to initiate and oversee classes and activities which will be held in the Community Center. Half of the cost of this position will be funded by the PARC Tax. The net increase to the Recreation would be \$7,785 for the 2014-2015 fiscal year.

Fiscal Impact: The amounts below reflect salaries and benefits, without COLA and Merit increases for these positions. COLA and Merit increase costs for these positions are included with Budget Issue #1.

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

<u>Water Technician</u>	
Water Fund	\$62,068
<u>Utilities Technician</u>	
Water Fund	\$9,150
Sewer Fund	\$4,575
Storm Wtr Fund	\$4,575
Total	\$18,300
<u>Program Coordinator</u>	
Recreation Fund	\$32,272
PARC Tax	\$32,272
Total	\$64,544

All of these positions are reflected in the Approved Budget.

CITY COUNCIL ACTION: Approved

Budget Issue #3

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

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

The City Engineer conducted a utility rate study to determine and recommend utility rate increases for water, sewer, and storm water utilities. The recommendation was to implement an annual increase over the next five years of 3% for water rates, 4% for sewer rates, and 13% for storm water rates. Additional information can be found in the engineer's rate study report.

**APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW**

The recommended rate changes are listed below compared to the 2013-2014 rates.

Utility	2013-2014 Rates	Recommended 2014-2015 Rates
Water (1" meter)		
Below North Union Canal		
Base	\$15.70	\$16.17
Usage	\$1.29 / kgal	\$1.33 / kgal
Above North Union Canal		
Base	\$16.91	\$17.51
Usage	\$1.34 / kgal	\$1.40 / kgal
Upper Foothills		
Base	\$26.14	\$26.24
Usage	\$1.63 / kgal	\$1.63 / kgal
Sewer		
Base	\$16.32	\$16.97
Usage	\$2.93 / kgal	\$3.05 / kgal
Storm Water (per ESU)	\$4.84	\$5.47

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

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

Water	\$1.02
Sewer	\$1.74
Storm	\$0.63
add'l tax	<u>\$0.20</u>
Total	\$3.59

Differential Fiscal Impact:

Water Fund	\$33,775
Sewer Fund	\$54,355
Storm Water Fund	\$54,600

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

CITY COUNCIL ACTION: Approved

CAPITAL PROJECTS

Expenditures for purchase or improvement of assets or infrastructure qualify as a capital expenditure if they exceed \$5,000 and have (or extend) a useful life 5 years or more.

The capital projects listed below, totaling \$1,659,123, have been approved for 2014-2015.

Fund	Project	Budget
General	Police vehicles	\$400,000
General	Sidewalk improvements	\$22,000
Road	Streets projects and overlays	\$300,000
RDA	Enlarge State of Utah's detention basin; street projects within district	\$103,623
PARC Tax	Lights at Aquatic Center	\$30,000
PARC Tax	Electric backboards at Community Center	\$16,000
PARC Tax	NEOS play system at City Center Park	\$30,000
Parks	Pavilion at Meadow Park	\$60,000
Parks	Playground Fryer Park	\$50,000
Water	Reconstruct roof at Well #2	\$45,000
Water	Various water line improvements	\$400,000
Water	Recondition pressure reducing stations	\$50,000
Sewer	Badger transport for sewer line camera	\$5,500
Sewer	Run power to Lift Station #5	\$60,000
Storm Water	Phase 1 of 3 for PW dumping and washout basin	\$40,000
Storm Water	Special projects reserve	\$12,000
Storm Water	Install new storm water drain line	\$35,000

Description of significant capital projects

The Police Department will replace 12 fleet vehicles as part of a lease agreement. Using a lease option for the police vehicles allows Lindon City to maintain a dependable fleet and minimize breakdowns and maintenance costs. The annual payments on this lease are about \$85,000.

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

In the RDA Fund, the West Side District will spend the remaining \$103,623 in its reserves to enlarge the state of Utah's detention basin. Any remaining funds will go to road, water, and sewer infrastructure improvements along 1200 West. Lindon City does not foresee any impact on operational costs in future budgets due to these projects.

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

The Parks CIP Fund has allocated \$110,000 in park impact fees to put a new pavilion at Meadow Park and a new playground at Fryer Park. Lindon City will have minimal costs maintaining these structures in the immediate future.



Pavilion at Hollow Park

The Water Fund has budgeted \$400,000 for waterline projects. The Public Works Director is still working with the City Engineer to prioritize which projects need to be done this year. There should not be a maintenance expense on these improvements in the immediate future.

The Sewer Fund has budgeted \$60,000 to run a power line to Lift Station #5. Currently, the lift station has to be monitored and adjusted manually. Personnel must visit the lift station at least every other day to make adjustments on the system. This means that technicians must be called out on long weekends. By running power to the lift station, demands on personnel will be alleviated and reduce the amount of compensatory time accruing.

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

Future Projects

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

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

Infrastructure maintenance and improvement projects which do not qualify for impact fee funding are determined by strategic improvement plans which are compiled and maintained by the appropriate Department Heads with the aid of the City Engineer. As

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

funding becomes available, or as necessity dictates, Department Heads will request projects be considered for future budgets. Due to the recent economic downturn, Lindon City has had to postpone most of the planned projects as well as the scheduled maintenance of infrastructure citywide over the past five years.

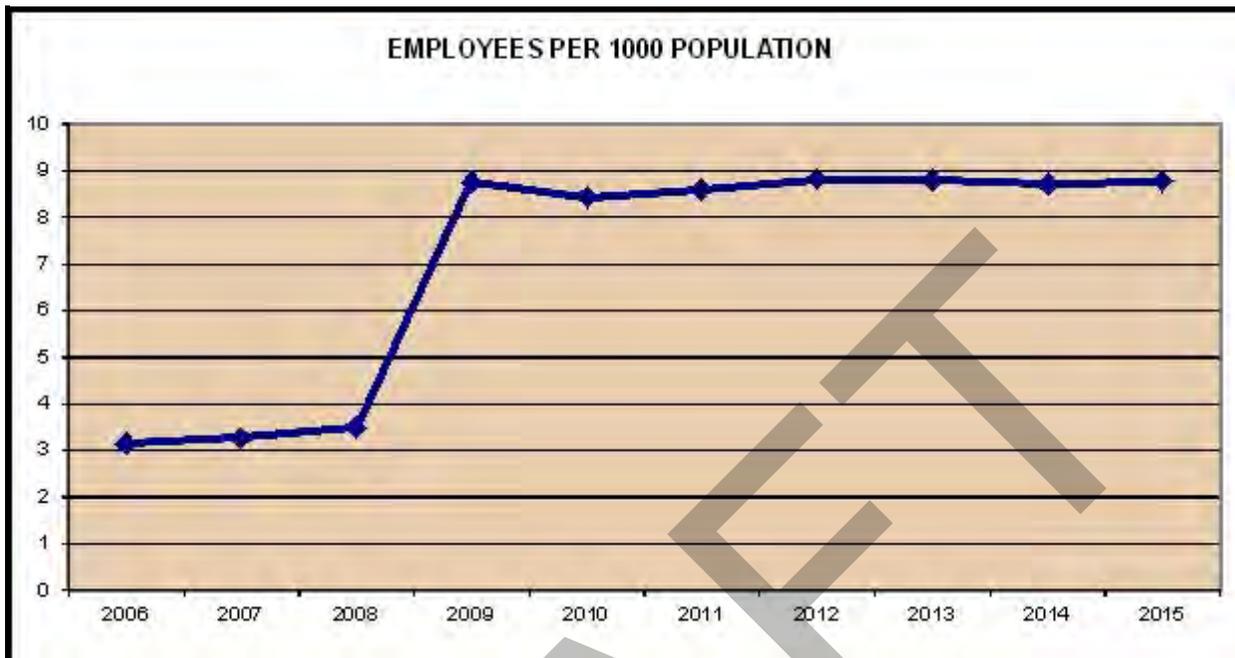
With the improvement in the economy, the Mayor, Council, City Engineer and staff will work together this year to evaluate the condition and needs of infrastructure and compile new maintenance schedules and strategic improvement plans.

Lindon City currently contracts Fire and Emergency Medical Services (EMS) with Orem City. Lindon also owns a small fire station with a neighboring home for Orem Fire and EMS personnel to use. When the agreement with Orem City began in July 2008, Lindon City officials committed to build a Public Safety Building within the next three to five years. The Public Safety Building would house both Lindon Police and Orem Fire/EMS. The funds to build the Public Safety Building were not available. Orem and Lindon City have extended the deadline for completion of the Public Safety Building to 2018. Lindon City is currently working on the design and looking at possible locations within the City.

PERSONNEL SUMMARY

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

APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW



On the following page is a summary of the changes in the number of full time and part time personnel in the different departments and divisions. In the 2014-2015 fiscal year, there is a decrease in Court and an increase in personnel in Parks and Recreation and Public Works. A part-time court clerk quit and the department determined that filling the position was not necessary.

New full-time water technician and part-time utilities technician positions will be created in the 2014-2015 fiscal year. The utilities technician will be in the water division (50%), sewer division (25%), and storm water division (25%). A current position in Parks and Recreation will increase from a part-time to full-time position.

Summary of Personnel Positions

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2014-15</u> <u>VARIANCE</u>
LEGISLATIVE					
Mayor & Council					
FT	0	0	0	0	0
PT	6	6	6	6	0
Planning Commission					
FT	0	0	0	0	0
PT	7	7	7	7	0
COURT					
FT	1	1	1	1	0
PT	3	3	3	2	-1
ADMINISTRATIVE					
Administration					
FT	2	2	2	2	0
PT	0	0	0	0	0
Finance & Treasury					
FT	4	4	4	4	0
PT	1	1	1	1	0
COMMUNITY DEVELOPMENT					
Building					
FT	2	2	2	2	0
PT	0	0	0	0	0
Planning					
FT	3	3	3	3	0
PT	1	1	1	1	0
PARKS & RECREATION					
FT	3	3	3	4	1
PT	90	90	90	89	-1
POLICE					
FT	14	15	15	15	0
PT	5	5	5	5	0
PUBLIC WORKS					
Director, Inspector & Clerical					
FT	3	3	3	3	0
PT	0	0	0	0	0
Sewer					
FT	1.5	1.5	1.5	1.5	0
PT	0	0	0	0.25	0.25
Storm Drainage					
FT	2.5	2.5	2.5	2.5	0
PT	0	0	0	0.25	0.25
Streets					
FT	2	2	2	2	0
PT	0	0	0	0	0
Water					
FT	2	2	2	3	1
PT	0	0	0	0.5	0.5
TOTAL					
FT	40	41	41	43	2
PT	113	113	113	112	-1

CITYWIDE DEBT

Lindon City does not have any general obligation debt. The City's debt service requirements for the 2014-2015 fiscal year are detailed in the table below. Descriptions of long-term debt follow.

Fund Type	2014-2015 FY Debt Requirements		Outstanding Principal
Governmental	Principal	\$732,813	\$1,812,383
	Interest	\$ 93,433	
	Total	\$826,245	
Proprietary	Principal	\$928,802	\$16,172,266
	Interest	\$581,349	
	Total	\$1,510,151	
Citywide	Principal	\$1,661,615	\$17,984,649
	Interest	\$674,782	
	Total	\$2,336,396	

Governmental Activities

2005 RDA District 3 Refunding Bond

The Lindon City Redevelopment Agency, Tax Increment Revenue Refunding Bonds Series 2005 was issued by the Lindon City Redevelopment Agency in August 2005 in the amount of \$3,095,000 with a coupon rate of 3.92%. The proceeds were used to refund the Lindon City Redevelopment Agency, Utah Neighborhood Redevelopment Tax Increment Revenue Bonds, Series 1999 which was used to install infrastructure and related improvements as part of the District Three Redevelopment Project Area. The principal outstanding at June 30, 2014 was \$581,000 with interest requirements totaling \$22,775. The bonds are repaid from the tax increment revenue of the Redevelopment Agency. These bonds are scheduled to mature in June 2015.

2005 Sales Tax Revenue Bond

The Sales Tax Revenue Bonds Series 2005 was issued for \$3,700,000. Debt service payments are made annually with interest at 3.75%. The liability was split between Governmental and Proprietary funds in order to help finance the road, water and storm drain improvements of 700 North, west of Geneva Road. The principal outstanding at June 30, 2014 for the Road portion of this debt was \$1,884,196 with interest requirements totaling \$449,877. These bonds are scheduled to mature in June 2025.

2013 PRWUA Note Payable

The 2013 Provo River Water Users Association (PRWUA) Note Payable consisted of \$100,000 in debt issued for the purchase of Lindon View Park property. Debt service payments are made annually with interest at 0% from park impact fee revenues. The principal outstanding at June 30, 2014 was \$80,000. This note is scheduled to mature in January 2022.

Business-type Activities

2005 Sales Tax Revenue Bond

The Sales Tax Revenue Bonds Series 2005 was issued for \$3,700,000. Debt service payments are made annually with interest at 3.75%. The liability was split between Governmental and Proprietary funds in order to help finance the road, water and storm drain improvements of 700 North, west of Geneva Road. The principal outstanding at June 30, 2014 for the Water portion of this debt was \$129,366 with interest requirements totaling \$30,888. The principal outstanding at June 30, 2014 for the Storm Water portion of this debt was \$351,439 with interest requirements totaling \$83,911. These bonds are scheduled to mature in June 2025.

2006 Water Revenue Bond

The Water Revenue Bonds Series 2006, Lindon City, Utah consisted of \$256,000 in debt issued to finance the replacement of the culinary waterline on 400 North, from Canal Drive to 200 East. Debt service payments are made annually with interest at 5.0%. The principal outstanding at June 30, 2014 was \$90,284 with interest requirements totaling \$9,175. These bonds are scheduled to mature in September 2016.

2010 Water Meter Replacement Lease

In 2010, Lindon City entered into a lease agreement of \$385,075 to replace the water meters throughout the City with radio-read meters. The lease agreement has an interest rate of 3.5%. The principal outstanding at June 30, 2014 was \$162,019 with interest requirements totaling \$8,555. This obligation will be satisfied in July 2015.

1998 Central Utah Projects (CUP) Allotment Obligation

The City entered into an agreement with the Central Utah Water Conservancy District (CUWCD) to acquire an allotment of 1,425 acre feet of Central Utah Projects (CUP) water. The agreement was for 50 years starting in 1998 at an estimated cost of \$160 per acre foot. The City deferred payments for 10 years and is amortizing the payments over forty years. In January 2000, the City received a grant of \$1,899,011 from

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

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, 2014 was \$2,867,718 with interest requirements totaling \$1,831,756. These bonds are scheduled to mature 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, 2014 was \$1,973,492. This note is scheduled to mature in February 2032.

2011 Sewer Revenue Bond

The 2011 Sewer Revenue Bond was issued for \$3,000,000 at an interest rate of 2.5%. The proceeds from this bond are being used to improve and upgrade sewer lines, pump and lift station on Geneva Road near the Orem City border. The principal outstanding at June 30, 2014 was \$2,640,000 with interest requirements totaling \$633,200. These bonds are scheduled to mature in July 2031.

2013 Street Sweeper Capital Lease

The 2013 Street Sweeper Capital Lease was issued for \$242,750 at an interest rate of 2.69% for the purchase of a street sweeper. Lease payments are made from the Storm Water Fund. The principal outstanding at June 30, 2014 was \$197,750 with interest requirements totaling \$16,241. This lease is scheduled to mature in August 2018.

2008 Sales Tax Revenue Bond – Aquatics Center Bond

The 2008 Sales Tax Revenue Bond was issued for \$9,565,000. Debt service payments are made annually with interest at 3.75%. The proceeds were used to build the Lindon Aquatics Center which opened May 2009. The principal outstanding at June 30, 2014 was \$8,515,000 with interest requirements totaling \$4,696,174. These bonds are scheduled to mature in July 2033.

2009 Sales Tax Revenue Bond – Hogan

The 2009 Sales Tax Revenue Bond was issued for \$800,000. Debt service payments are made annually with interest at 3.88%. The proceeds were used to build the Flow

Rider in conjunction with the Aquatics Center. The City had excess funds from the completion of the Aquatics Center and the flow rider, and thus used the remaining funds in the Hogan Bond to reduce the outstanding principal. The principal outstanding at June 30, 2014 was \$174,000 with interest requirements totaling \$3,376. These bonds are scheduled to mature in July 2014.

Legal Limits

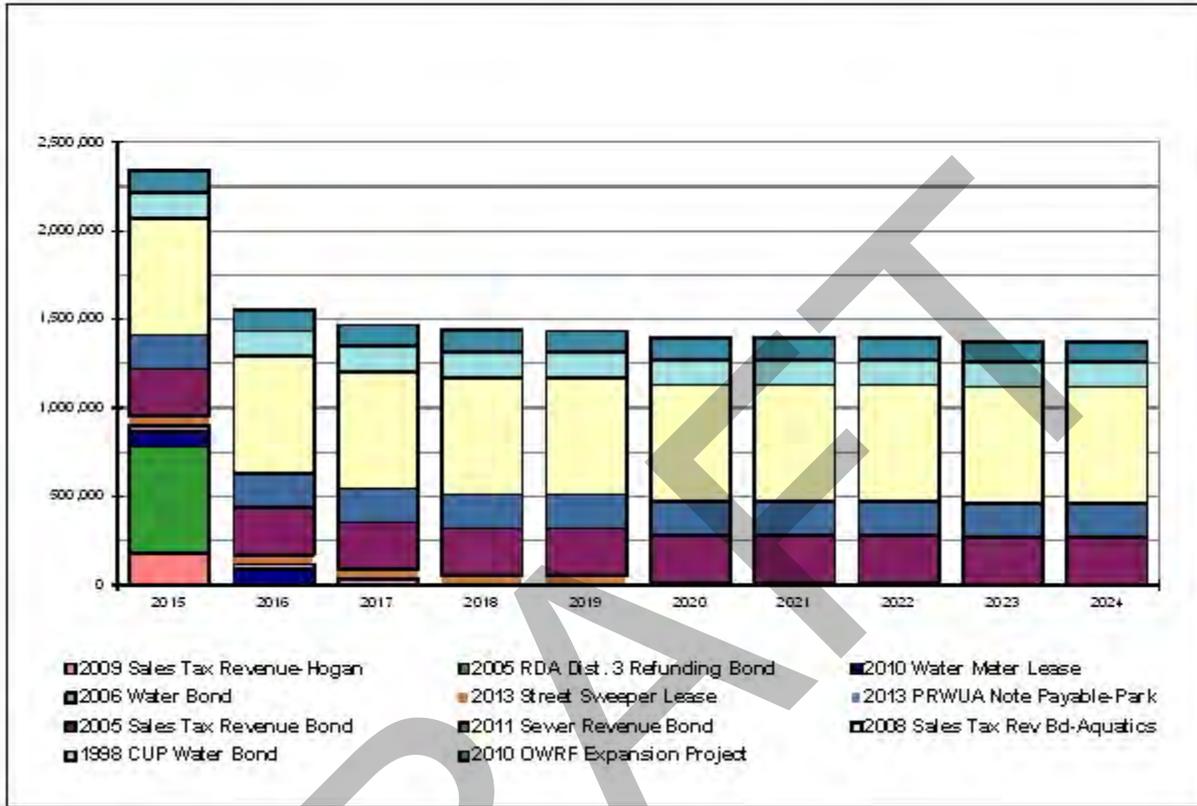
The Utah State Constitution, Article XIV, Section 4 states, “no city ... shall become indebted to an amount, including existing indebtedness, exceeding four percent of the value of the taxable property therein...” According to the Utah County Auditor’s Office, the 2014 real property taxable value for Lindon City is \$970,939,712. This sets the limit of indebtedness at \$38,837,588. As of June 30, 2014, Lindon City’s total outstanding debt principal is \$19,646,264. 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.

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APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

ANNUAL DEBT PAYMENTS BY OBLIGATION



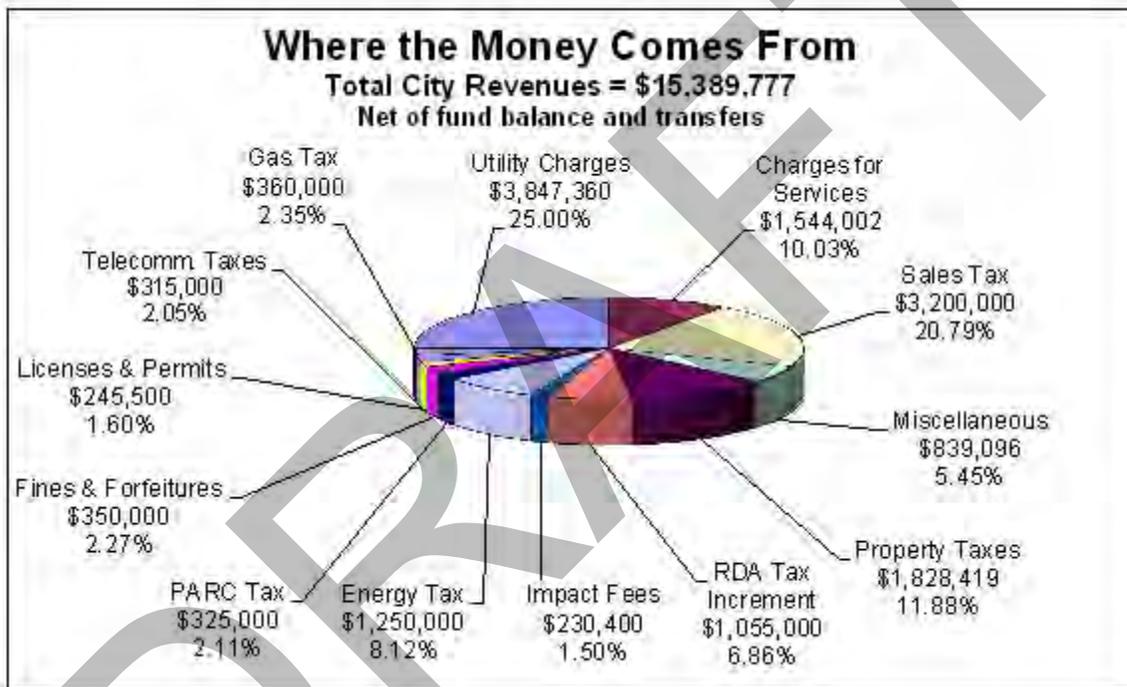
Obligation	Principal & interest payments for fiscal year ending:										Original Principal	
	2016	2018	2017	2018	2019	2020	2021	2022	2023	2024		
2009 Sales Tax Revenue-Hogan	1,773,375											800,000
2005 RDA Dist. 3 Refunding Bond	603,775											3,095,000
2010 Water Meter Lease	85,287	85,287										385,075
2006 Water Bond	33,153	33,153	33,153									256,000
2013 Street Sweeper Lease	42,798	42,798	42,798	42,798	42,798							242,750
2013 PRWUA Note Payable-Park	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000				100,000
2005 Sales Tax Revenue Bond	286,688	286,013	286,113	285,950	285,525	286,200	286,775	286,450	285,825	285,300		3,700,000
2010 OWRP Expansion Project	121,875	121,875	121,875	121,875	121,875	121,875	121,875	121,875	110,778	110,965		2,217,241
2011 Sewer Revenue Bond	192,000	192,850	192,600	192,275	192,375	192,375	192,300	192,125	192,375	192,525		3,000,000
2008 Sales Tax Rev Bd-Aquatics	661,041	660,185	658,585	661,485	658,385	660,618	661,400	661,385	660,645	659,078		9,565,000

**APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW**

BUDGET SUMMARY

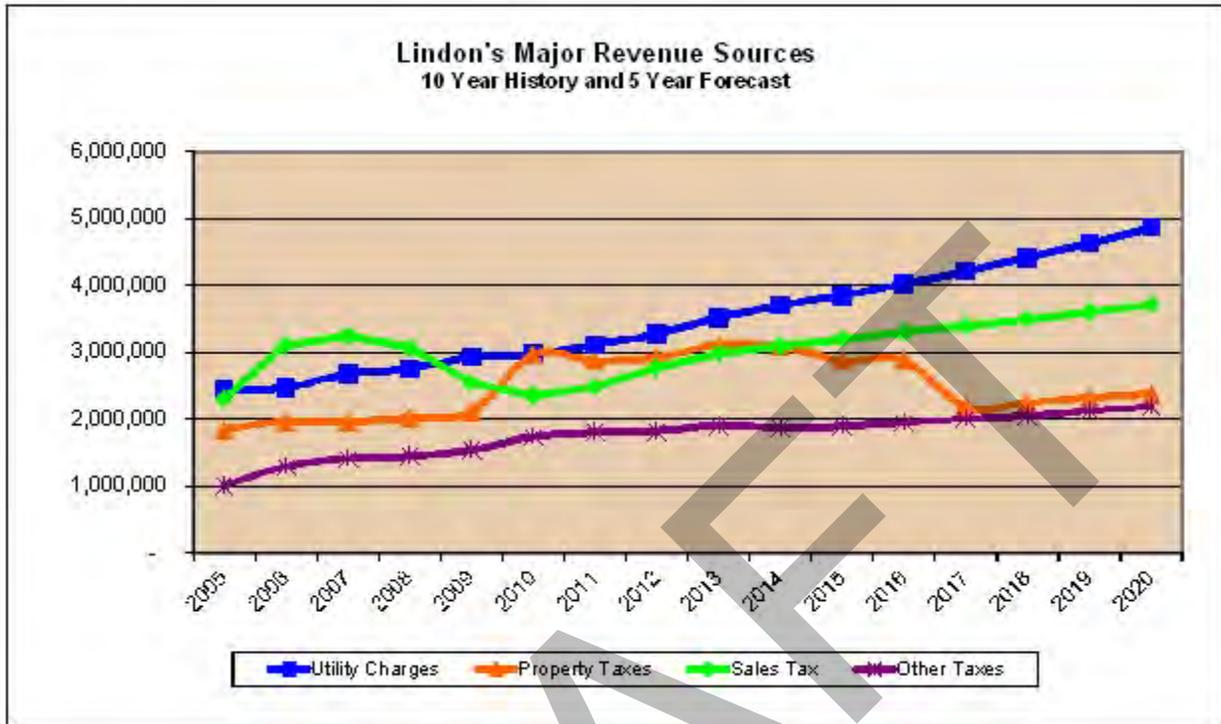
Citywide Revenues

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



Sales tax has been a major source of revenue in the last decade. The Mayor and City Council recognize the unpredictable nature of sales tax. They prefer to use the majority of this revenue for improvements, capital purchases and other one time expenditures, rather than relying on it for operational costs. Lindon City’s sales tax revenue reduced a total of 27.9% from the 2006-2007 fiscal year to the 2009-2010 fiscal year. However, the sales tax revenue has increased an average of 7.3% annually since 2010. As you can see from the chart on the next page, sales tax revenue is expected to improve by about 3% each year for the next 5 years.

**APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW**



In 2013, Lindon City received about 16.4% of the total property taxes paid by residential and commercial owners. For example, on a property taxed on a value of \$200,000, the owner would pay a property tax bill of \$2,489, of which, Lindon would receive \$409. The majority of the property tax paid (\$1,740) would go to the Alpine School district.

Lindon's Certified Tax Rate (CTR) will decrease from .002043 to .001862 for taxes collected in the 2014-2015 fiscal year due to increasing property valuations in the City. Essentially when valuations increase, the CTR will decrease to guarantee the City the same revenue from year to year, excluding increases due to growth.

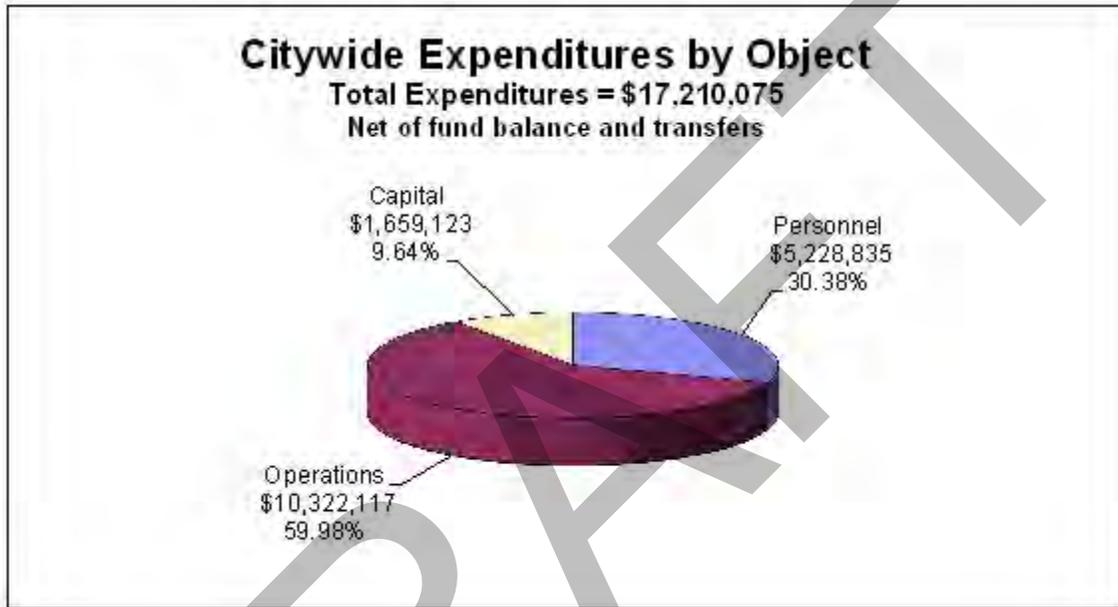
Property taxes also include the tax increment that the Redevelopment Agency (RDA) receives for two project areas. The decline in property taxes in 2017 is because District 3 of the RDA will cease to collect tax increment. The remaining district, the State Street District, will discontinue in 2019 with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

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

APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW

Citywide Expenditures

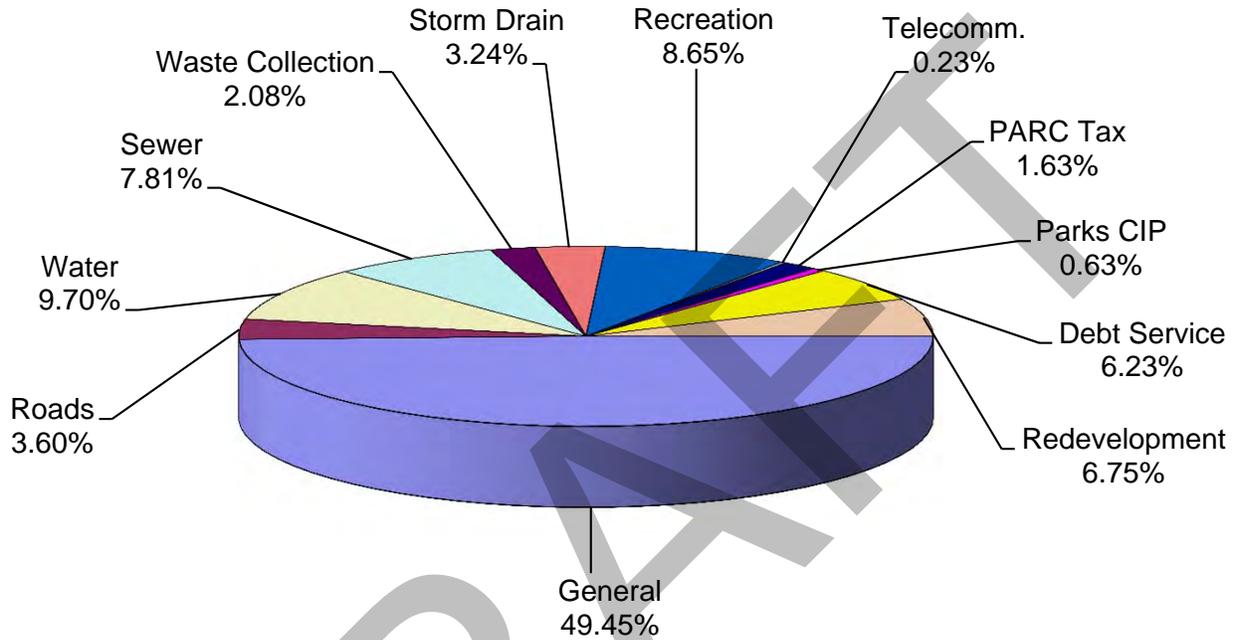
The graph below shows Citywide expenditures classified by type (personnel, operational and capital) and does not include transfers and fund balance appropriations. You can see that capital expenditures are only 9.64% of budgeted expenses while the majority (59.98%) of the City's budget is for operational expenditures.



The total Citywide Budget for 2014-2015 is \$19,929,730, including transfers and fund balance appropriations. On the next few pages is a chart depicting the Citywide Budget by Funds followed by the Budget Summary for the City.

**APPROVED BUDGET
BUDGET HIGHLIGHTS AND OVERVIEW**

CITY WIDE EXPENDITURES BY FUNDS



<u>Fund</u>	<u>Budget</u>
General	\$9,855,232
Roads	\$718,284
Water	\$1,933,507
Sewer	\$1,555,583
Waste Collection	\$415,000
Storm Drain	\$646,546
Recreation	\$1,723,432
Telecomm.	\$45,000
PARC Tax	\$325,500
Parks CIP	\$125,000
Debt Service	\$1,240,748
Redevelopment	\$1,345,898
Total	\$19,929,730

2014-2015

APPROVED BUDGET

BUDGET HIGHLIGHTS AND OVERVIEW



	<u>2011-2012</u> <u>ACTUAL</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>AMENDED</u>	<u>2014-2015</u> <u>REQUESTED</u>
GENERAL FUND REVENUES				
Taxes				
Property Taxes	1,844,907	1,955,377	1,937,907	1,828,419
General Sales & Use Tax	2,770,958	2,989,633	3,100,000	3,200,000
Other Taxes	1,471,554	1,547,626	1,550,000	1,565,000
Licenses & Permits	199,211	224,767	274,800	245,500
Grants & Intergovernmental	83,777	10,730	24,000	8,500
Charges for Services	30,154	44,890	73,200	51,000
Fines & Forfeitures	400,540	339,795	350,000	350,000
Miscellaneous Revenue	102,485	866,115	239,935	747,000
Class B & C Roads	355,540	368,779	373,100	363,800
Cemetery	50,100	60,870	55,000	55,000
Transfers & Contributions	809,565	856,858	1,377,799	1,618,202
Use of Fund Balance, General Fund	9,690	24,455	166,266	186,611
Use of Fund Balance, Road Fund	257,607	380,395	298,146	354,484
Use of Impact Fee Fund Bal, Road Fund	-	-	50,000	-
TOTAL GENERAL FUND REVENUES	<u>8,386,086</u>	<u>9,670,290</u>	<u>9,870,154</u>	<u>10,573,516</u>
GENERAL FUND EXPENDITURES				
Legislative	101,994	93,936	97,617	90,955
Judicial	477,433	449,804	472,770	466,355
Administrative	689,527	783,553	769,700	818,700
City Attorney	52,704	65,800	76,000	85,000
City Engineer	91,286	151,967	200,000	250,000
Elections	8,934	0	8,050	0
Government Buildings	149,161	150,861	117,400	105,300
Police Services	2,020,151	2,807,600	2,433,890	3,055,782
Fire Protection Services	1,270,180	1,269,477	1,270,749	1,368,487
Protective Inspections	220,469	231,654	241,870	262,820
Animal Control Services	20,561	19,327	20,400	18,700
Highway & Public Improvements	291,129	471,469	445,475	433,000
Class B & C Roads	397,377	529,989	507,850	502,000
Public Works Administration	310,049	322,666	338,695	361,495
Parks	430,627	457,669	475,270	450,020
Library Services	25,169	29,816	30,000	32,000
Cemetery	9,727	8,984	9,810	10,410
Planning & Economic Developmnt	274,286	221,659	244,550	262,012
Transfers	1,498,153	1,499,569	2,031,363	1,809,780
Contributions	44,916	98,850	78,695	188,400
Appropriation, General Fund Bal.	0	0	0	0
Appropriation, Class B & C Fund Bal.	0	0	0	0
Appropriation, Road Impact Fees	2,254	5,639	0	2,300
TOTAL GENERAL FUND EXPENDITURES	<u>8,386,086</u>	<u>9,670,290</u>	<u>9,870,154</u>	<u>10,573,516</u>
REDEVELOPMENT AGENCY FUND				
STATE STREET DISTRICT REVENUES				
Tax Increment	256,706	328,687	331,000	240,000
Other	12,623	8,633	5,000	5,000
Use of Fund Balance	0	0	0	0
TOTAL STATE STREET DISTRICT REVENUES	<u>269,329</u>	<u>337,320</u>	<u>336,000</u>	<u>245,000</u>

2014-2015

APPROVED BUDGET

BUDGET HIGHLIGHTS AND OVERVIEW



	<u>2011-2012</u> <u>ACTUAL</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>AMENDED</u>	<u>2014-2015</u> <u>REQUESTED</u>
STATE ST DISTRICT EXPENDITURES				
Operations	111,670	143,779	43,600	33,600
Capital	0	0	55,000	0
Appropriation to Fund Balance	157,659	193,541	237,400	211,400
TOTAL STATE ST DISTRICT EXPENDITURES	<u>269,329</u>	<u>337,320</u>	<u>336,000</u>	<u>245,000</u>
WEST SIDE DISTRICT REVENUES				
Tax Increment	0	0	0	0
Other	5,867	2,434	800	200
Use of Fund Balance	21,471	269,163	64,200	113,423
TOTAL WEST SIDE DISTRICT REVENUES	<u>27,338</u>	<u>271,597</u>	<u>65,000</u>	<u>113,623</u>
WEST SIDE DISTRICT EXPENDITURES				
Operations	15,338	7,869	25,000	10,000
Capital	12,000	263,727	40,000	103,623
Appropriation to Fund Balance	0	0	0	0
TOTAL WEST SIDE DISTRICT EXPENDITURES	<u>27,338</u>	<u>271,597</u>	<u>65,000</u>	<u>113,623</u>
DISTRICT #3 REVENUES				
Tax Increment	828,862	840,756	825,350	815,000
Other	5,867	14,159	5,000	5,000
Use of Fund Balance	0	0	560,040	167,275
TOTAL DISTRICT #3 REVENUES	<u>834,729</u>	<u>854,915</u>	<u>1,390,390</u>	<u>987,275</u>
DISTRICT #3 EXPENDITURES				
Operations	723,995	712,507	1,128,024	987,275
Capital	0	13,464	262,366	0
Appropriation to Fund Balance	110,734	128,944	0	0
TOTAL DISTRICT #3 EXPENDITURES	<u>834,729</u>	<u>854,915</u>	<u>1,390,390</u>	<u>987,275</u>
PARC TAX FUND REVENUES				
PARC Tax	0	0	75,000	325,000
Other	0	0	0	500
Use of Fund Balance	0	0	0	0
TOTAL PARC TAX FUND REVENUES	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>325,500</u>
PARC TAX FUND EXPENDITURES				
Operations	0	0	0	210,925
Capital	0	0	0	76,000
Appropriation to Fund Balance	0	0	75,000	38,575
TOTAL PARC TAX FUND EXPENDITURES	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>325,500</u>
DEBT SERVICE REVENUES - transfers	<u>965,677</u>	<u>977,005</u>	<u>963,749</u>	<u>1,240,748</u>
DEBT SERVICE EXPENDITURES				
Principal	815,458	845,582	850,265	1,143,902
Interest	145,646	128,279	110,340	93,432
Paying Agent Fees	4,572	3,144	3,144	3,414
TOTAL DEBT SERVICE EXPENDITURES	<u>965,677</u>	<u>977,005</u>	<u>963,749</u>	<u>1,240,748</u>
PARKS C.I.P. REVENUES				
Impact Fees	88,313	139,011	216,000	71,000
Funds from Financing Sources	0	100,000	0	0
Use of Fund Balance	0	0	0	54,000
TOTAL PARKS C.I.P. REVENUES	<u>88,313</u>	<u>239,011</u>	<u>216,000</u>	<u>125,000</u>

2014-2015

LINDON

APPROVED BUDGET

BUDGET HIGHLIGHTS AND OVERVIEW

	<u>2011-2012</u> <u>ACTUAL</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>AMENDED</u>	<u>2014-2015</u> <u>REQUESTED</u>
PARKS C.I.P. EXPENDITURES				
Operations	1,610	10,000	15,000	15,000
Capital	26,548	197,314	130,700	110,000
Appropriation to Fund Balance	60,156	31,697	70,300	0
TOTAL PARKS C.I.P. EXPENDITURES	<u>88,313</u>	<u>239,011</u>	<u>216,000</u>	<u>125,000</u>
WATER FUND REVENUES				
Utility Fees	1,465,154	1,542,100	1,508,876	1,544,650
Impact Fees	34,950	42,312	56,000	37,000
Other	145,065	326,726	46,396	37,296
Use of Fund Balance	0	0	150,734	314,561
TOTAL WATER FUND REVENUES	<u>1,645,170</u>	<u>1,911,138</u>	<u>1,762,006</u>	<u>1,933,507</u>
WATER FUND EXPENDITURES				
Personnel	197,129	200,540	203,425	271,450
Operations	917,120	1,018,255	1,157,517	1,167,057
Capital	200,563	237,762	401,064	495,000
Appropriation to Fund Balance	330,358	454,582	0	0
TOTAL WATER FUND EXPENDITURES	<u>1,645,170</u>	<u>1,911,138</u>	<u>1,762,006</u>	<u>1,933,507</u>
SEWER FUND REVENUES				
Utility Fees	1,045,161	1,190,398	1,358,756	1,413,110
Impact Fees	73,613	84,051	125,550	90,400
Other	17,554	110,454	9,025	2,800
Use of Fund Balance	152,483	268,098	288,187	49,273
TOTAL SEWER FUND REVENUES	<u>1,288,812</u>	<u>1,653,001</u>	<u>1,781,518</u>	<u>1,555,583</u>
SEWER FUND EXPENDITURES				
Personnel	125,187	129,499	138,300	147,700
Operations	-44,509	523,424	1,201,249	1,342,383
Capital	1,087,656	545,232	187,010	65,500
Appropriation to Fund Balance	120,477	454,846	254,959	0
TOTAL SEWER FUND EXPENDITURES	<u>1,288,812</u>	<u>1,653,001</u>	<u>1,781,518</u>	<u>1,555,583</u>
WASTE COLLECTION REVENUES				
Utility Fees	373,817	382,234	415,000	415,000
Use of Fund Balance	0	0	0	0
TOTAL WASTE COLLECTION REVENUES	<u>373,817</u>	<u>382,234</u>	<u>415,000</u>	<u>415,000</u>
WASTE COLLECTION EXPENDITURES				
Operations	354,947	353,819	404,932	406,000
Appropriation to Fund Balance	18,871	28,415	10,068	9,000
TOTAL WASTE COLLECTION EXPENDITURES	<u>373,817</u>	<u>382,234</u>	<u>415,000</u>	<u>415,000</u>
STORM WATER DRAINAGE REV.				
Utility Fees	387,187	404,939	420,000	474,600
Impact Fees	18,377	25,158	40,000	30,000
Other	210,113	569,587	242,750	0
Use of Fund Balance	8,735	0	107,881	141,946
TOTAL STORM WATER DRAINAGE REV.	<u>624,412</u>	<u>999,684</u>	<u>810,631</u>	<u>646,546</u>

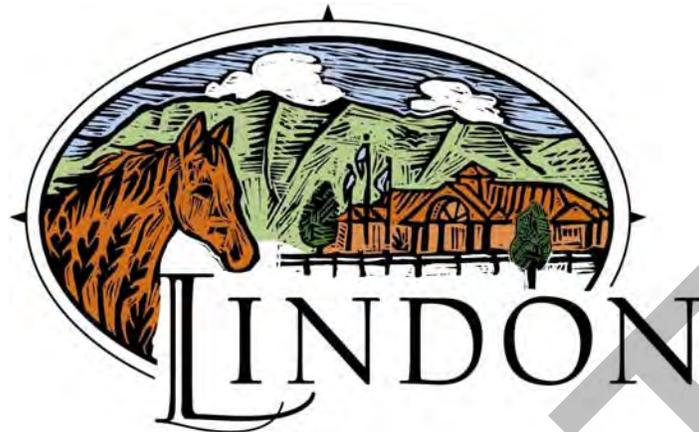
2014-2015

APPROVED BUDGET

BUDGET HIGHLIGHTS AND OVERVIEW



	<u>2011-2012</u> <u>ACTUAL</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>AMENDED</u>	<u>2014-2015</u> <u>REQUESTED</u>
STORM WATER DRAINAGE EXP.				
Personnel	158,498	172,851	178,850	195,100
Operations	423,621	405,579	300,394	364,446
Capital	42,293	325,938	331,387	87,000
Appropriation to Fund Balance	0	95,316	0	0
TOTAL STORM WATER DRAINAGE EXP.	<u><u>624,412</u></u>	<u><u>999,684</u></u>	<u><u>810,631</u></u>	<u><u>646,546</u></u>
RECREATION FUND REVENUES				
Bond Proceeds/Interest	796	610	500	500
Admission	316,779	282,203	260,800	285,800
Lessons/Programs	99,197	131,888	155,750	143,500
Rentals	38,911	41,560	43,500	45,000
Grants and Contributions	20,973	27,391	68,400	31,000
Transfers In	898,098	888,813	1,414,938	1,217,632
Use of Fund Balance	0	0	0	0
TOTAL RECREATION FUND REVENUES	<u><u>1,374,754</u></u>	<u><u>1,372,465</u></u>	<u><u>1,943,888</u></u>	<u><u>1,723,432</u></u>
RECREATION FUND EXPENDITURES				
Personnel	329,354	400,285	454,970	520,945
Operations	957,113	969,316	1,250,977	1,202,487
Capital	11,210	0	70,170	0
Appropriation to Fund Balance	77,077	2,864	167,771	0
TOTAL RECREATION FUND EXPENDITURES	<u><u>1,374,754</u></u>	<u><u>1,372,465</u></u>	<u><u>1,943,888</u></u>	<u><u>1,723,432</u></u>
TELECOMMUNICATIONS FUND REV.				
Customer Connection Fee	18,165	41,869	45,000	45,000
Other	-	-	-	-
Use of Fund Balance	-	4,552	-	-
TOTAL TELECOMMUNICATIONS FUND REV.	<u><u>18,165</u></u>	<u><u>46,421</u></u>	<u><u>45,000</u></u>	<u><u>45,000</u></u>
TELECOMMUNICATIONS FUND EXP.				
Operations	15,757	46,421	42,750	45,000
Appropriation to Fund Balance	2,408	-	2,250	-
TOTAL TELECOMMUNICATIONS FUND EXP.	<u><u>18,165</u></u>	<u><u>46,421</u></u>	<u><u>45,000</u></u>	<u><u>45,000</u></u>
SPECIAL IMPROVEMENT DIST. REV.				
Special Assessments	33,983	385	0	0
Other	0	0	0	0
Use of Fund Balance	1,000	69,519	0	0
TOTAL SPECIAL IMPROVEMENT DIST. REV.	<u><u>34,983</u></u>	<u><u>69,904</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
SPECIAL IMPROVEMENT DIST. EXP.				
Operations	34,983	69,904	0	0
Appropriation to Fund Balance	0	0	0	0
TOTAL SPECIAL IMPROVEMENT DIST. EXP.	<u><u>34,983</u></u>	<u><u>69,904</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
TOTAL CITY BUDGET	<u><u>15,931,584</u></u>	<u><u>18,784,985</u></u>	<u><u>19,674,335</u></u>	<u><u>19,929,730</u></u>



General Funds Section

This section of the 2014-2015 Budget presents information regarding the City's general funds which makes up most of the Citywide Budget. The General Fund is divided into 18 accounting units and each unit has funds appropriated for it. The Road Fund is included as a general fund. This section gives an accounting of the expenditures and revenues for the general funds along with numerous charts and graphs detailing the numbers.

Lindon City General Fund Budget	52
Details the entire General Fund Budget by line item.	

2014-2015

APPROVED BUDGET GENERAL FUNDS



GENERAL FUNDS

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
GENERAL FUND REVENUES				
TAXES				
Gen. Property Taxes - Current	1,592,340	1,606,071	1,615,407	1,592,919
Fees in Lieu of Prop. Tax	119,751	119,999	125,000	125,000
Prior Year Taxes	125,911	215,546	187,000	100,000
Penalties and Interest	6,905	13,761	10,500	10,500
General Sales & Use Tax	2,770,804	2,989,353	3,100,000	3,200,000
Room Tax	154	280	-	-
Telecommunications Tax	260,737	241,879	208,000	205,000
Cable Franchise Tax	-	-	32,000	30,000
Energy Franchise Tax	1,113,503	1,209,024	1,227,000	1,250,000
911 Telephone Tax	97,313	96,723	83,000	80,000
TOTAL TAXES	6,087,419	6,492,636	6,587,907	6,593,419
LICENSES AND PERMITS				
Business Licenses & Permits	67,336	66,574	67,800	68,000
Home Occupancy Application	575	1,025	500	500
Alarm Permits & False Alarms	350	475	500	500
Building Permits	98,562	120,295	160,000	140,000
1% State Fee - Bldg Permits	200	239	300	300
Building Bonds Forfeited	2,000	-	1,000	-
Plan Check Fee	28,787	35,034	43,500	35,000
Animal License	1,400	1,125	1,200	1,200
TOTAL LICENSES AND PERMITS	199,211	224,767	274,800	245,500
GRANTS & INTERGOVERNMENTAL				
CDBG Grants	72,974	-	-	-
Federal Grants	-	-	-	-
State Liquor Fund Allotment	10,803	10,042	9,100	8,500
Police Misc. Grants	-	-	13,900	-
State Grants	-	688	1,000	-
MAG Grants	-	-	-	-
County Grants	-	-	-	-
TOTAL GRANTS & INTERGOVERNMENTAL	83,777	10,730	24,000	8,500
CHARGES FOR SERVICES				
Zoning & Subdivision Fee	19,890	35,588	60,000	40,000
Engineering Review Fees	574	641	1,700	1,000
Planning Admin Fee	2,600	2,535	4,500	3,000
Building Re-Inspection Fee	100	-	-	-
Park & Public Property Rental	6,990	6,127	7,000	7,000
Weed Abatement	-	-	-	-
TOTAL CHARGES FOR SERVICES	30,154	44,890	73,200	51,000
FINES & FORFEITURES				
Court Fines	384,931	328,787	340,000	340,000
Traffic School Fees	15,609	11,008	10,000	10,000
TOTAL FINES & FORFEITURES	400,540	339,795	350,000	350,000
MISCELLANEOUS REVENUE				
Interest Earnings	10,947	8,243	5,000	5,000
Police Misc. Fees	2,696	4,019	5,000	5,000
Lindon Youth Court	1,350	660	1,000	1,000
Police Seizure Money	589	-	-	-
Payment Convenience Fee	3,143	1,909	1,000	1,000
Fixed Asset Disposal Gain/Loss	219	234,763	47,000	230,000
Misc. Park Revenue	1,975	-	-	-

2014-2015

APPROVED BUDGET GENERAL FUNDS



GENERAL FUNDS

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
Sundry Revenue	6,482	85,830	7,500	5,000
Lease Revenue	75,036	102,650	100,000	100,000
Maps and Publications	48	12	-	-
Funds from Financing Sources	-	428,029	73,435	400,000
TOTAL MISCELLANEOUS REVENUE	102,485	866,115	239,935	747,000
CLASS B & C ROAD FUND				
Road Fund Allotment	351,186	360,096	357,000	360,000
Road Impact Fees	1,856	5,260	9,500	2,000
Interest Earnings, Impact Fees	397	379	300	300
Interest Earnings PTIF Class C	2,100	3,044	1,500	1,500
Interest, US Bank, 700 N Bond	-	-	-	-
Miscellaneous	-	-	4,800	-
TOTAL CLASS B & C ROAD FUND	355,540	368,779	373,100	363,800
CEMETERY				
Sale of Burial Plots	39,275	45,855	45,000	45,000
Transfer Fees	-	40	-	-
Interment Fees	10,825	14,975	10,000	10,000
TOTAL CEMETERY	50,100	60,870	55,000	55,000
TRANSFERS AND CONTRIBUTIONS				
Admin Costs from RDA	155,400	152,600	149,800	147,700
Admin Costs from Water	205,122	207,732	211,243	216,251
PW Admin Dept cost share-Water	77,512	73,364	84,674	90,374
Admin Costs from Sewer	146,323	165,270	190,226	197,835
PW Admin Dept cost share-Sewer	77,512	73,364	84,674	90,374
Admin Costs frm Solid Waste Fd	14,953	15,080	15,532	16,600
Admin Costs from Storm Drain	54,206	55,860	56,977	66,444
PW Admin Dept cost share-Storm	77,512	73,364	84,674	90,374
Admin Costs from Telecomm Fd	908	2,000	-	2,250
Admin Costs from SID 2000-1	117	-	-	-
Close out trfr from SID Fund	-	38,224	-	-
Use of Funds - Interfund Loan	-	-	500,000	700,000
Use of Fund Balance	9,690	24,455	166,266	186,611
Use of Fund Balance, Road Fund	257,607	380,395	298,146	354,484
Use of Impact Fee Fund Balance	-	-	50,000	-
TOTAL TRANSFERS AND CONTRIBUTIONS	1,076,861	1,261,708	1,892,212	2,159,297
TOTAL GENERAL FUND REVENUES	8,386,086	9,670,290	9,870,154	10,573,516
GENERAL FUND EXPENDITURES				
DEPT: LEGISLATIVE				
PERSONNEL				
Salaries & Wages	46,992	50,026	50,200	50,800
Planning Commission Allowance	8,300	7,400	12,800	9,600
Benefits - FICA	5,425	5,244	5,500	5,000
Benefits - Insurance Allowance	19,630	12,567	4,650	-
Benefits - Workers Comp.	722	757	900	900
TOTAL PERSONNEL	81,069	75,994	74,050	66,300
OPERATIONS				
Travel & Training	1,918	602	4,250	4,200
Miscellaneous Expense	3,388	1,851	3,500	3,500
Mountainland Assoc of Govt	4,607	4,399	4,500	4,500
Utah Lake Commission	2,974	3,019	3,020	3,100

2014-2015

APPROVED BUDGET GENERAL FUNDS



GENERAL FUNDS

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
Utah League of Cities & Towns	7,224	7,257	7,482	8,040
Chamber of Commerce	814	814	815	1,315
TOTAL OPERATIONS	<u>20,925</u>	<u>17,942</u>	<u>23,567</u>	<u>24,655</u>
TOTAL LEGISLATIVE	<u>101,994</u>	<u>93,936</u>	<u>97,617</u>	<u>90,955</u>

DEPT: JUDICIAL

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
PERSONNEL				
Salaries & Wages	114,384	114,521	113,500	113,500
Salaries & Wages - Overtime	-	-	-	-
Benefits - FICA	9,749	9,815	9,800	9,800
Benefits - LTD	208	219	435	435
Benefits - Life	158	158	160	160
Benefits - Insurance Allowance	14,698	14,698	19,015	17,500
Benefits - Retirement	15,096	17,142	18,910	18,910
Benefits - Workers Comp.	255	139	200	200
TOTAL PERSONNEL	<u>154,548</u>	<u>156,692</u>	<u>162,020</u>	<u>160,505</u>
OPERATIONS				
Membership Dues & Subscriptions	110	324	250	350
Travel & Training	1,893	2,547	3,000	3,000
Office Supplies	4,594	4,912	5,000	5,000
Operating Supplies & Maint	487	348	500	500
Miscellaneous Expense	-	-	-	-
Telephone	1,292	1,375	1,900	1,900
Gasoline & Oil	-	8	-	-
Professional & Tech Services	173,645	170,484	180,000	180,000
Insurance	1,874	1,880	2,100	2,100
Court Surcharges & Fees	127,545	101,055	105,000	105,000
Bailiff Services	10,737	9,329	8,000	7,000
Purchase of Equipment	707	850	5,000	1,000
TOTAL OPERATIONS	<u>322,885</u>	<u>293,112</u>	<u>310,750</u>	<u>305,850</u>
TOTAL JUDICIAL	<u>477,433</u>	<u>449,804</u>	<u>472,770</u>	<u>466,355</u>

DEPT: ADMINISTRATION

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
PERSONNEL				
Salaries & Wages	360,224	386,776	374,500	404,800
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	-	-	6,500
Benefits - FICA	29,776	31,496	32,000	33,800
Benefits - LTD	1,793	1,860	2,000	2,000
Benefits - Life	961	954	1,000	1,000
Benefits - Insurance Allowance	90,737	95,101	96,500	99,100
Benefits - Retirement	64,032	72,845	78,500	89,000
Benefits - Workers Comp.	1,659	2,001	2,000	2,000
TOTAL PERSONNEL	<u>549,182</u>	<u>591,032</u>	<u>586,500</u>	<u>638,200</u>
OPERATIONS				
Membership Dues & Subscriptions	1,399	1,079	2,000	2,000
Public Notices	2,224	1,748	3,500	3,500
Travel & Training	4,455	4,354	6,000	6,000
Tuition Reimbursement Program	2,000	2,000	-	-
Office Supplies	10,196	10,005	12,000	12,000
Operating Supplies & Maint	462	2,230	4,000	500
Synergy	-	-	-	300
Telephone	4,081	4,498	4,000	4,500
Gasoline & Oil	-	483	2,000	500
Employee Recognition	1,405	3,795	3,000	6,500
Professional & Tech Services	78,882	99,695	100,000	100,000

2014-2015

APPROVED BUDGET GENERAL FUNDS



GENERAL FUNDS

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
Merchant Fees	24,894	29,597	33,000	34,000
Bad Debt Expense	-	-	-	-
Insurance & Surety Bond	5,234	5,811	6,000	6,000
Insurance - Treasury Bond	837	913	1,100	1,100
Other Services	-	-	100	100
Purchase of Equipment	4,275	5,824	6,500	3,500
TOTAL OPERATIONS	140,345	172,032	183,200	180,500
CAPITAL OUTLAY				
Purchase of Capital Asset	-	20,489	-	-
TOTAL CAPITAL OUTLAY	-	20,489	-	-
TOTAL ADMINISTRATION	689,527	783,553	769,700	818,700
DEPT: CITY ATTORNEY				
Professional & Tech Services	50,182	65,485	65,000	65,000
Claims Settlement Contingencies	2,521	315	11,000	20,000
TOTAL CITY ATTORNEY	52,704	65,800	76,000	85,000
DEPT: CITY ENGINEER				
Professional & Tech Services	91,286	151,967	200,000	250,000
TOTAL CITY ENGINEER	91,286	151,967	200,000	250,000
DEPT: ELECTIONS				
Election Judges	3,510	-	2,800	-
Special Department Supplies	687	-	650	-
Other Services	4,737	-	4,600	-
TOTAL ELECTIONS	8,934	-	8,050	-
DEPT: GOVERNMENT BUILDINGS				
OPERATIONS				
Operating Supplies & Maint	40,982	36,707	12,000	10,000
Miscellaneous Expense	18,233	12,064	16,000	21,000
Utilities	22,008	33,725	40,000	35,000
Telephone	1,833	1,685	1,800	1,800
Professional & Tech Services	60	1,195	500	500
Insurance	4,017	6,177	11,100	12,000
Other Services	17,870	24,021	26,000	25,000
TOTAL OPERATIONS	105,003	115,573	107,400	105,300
CAPITAL OUTLAY				
Building Improvements	10,000	35,288	-	-
Community Center Remodel	16,123	-	-	-
Senior Center Remodel	18,036	-	-	-
Veterans Hall Renovation	-	-	10,000	-
TOTAL CAPITAL OUTLAY	44,159	35,288	10,000	-
TOTAL GOVERNMENT BUILDINGS	149,161	150,861	117,400	105,300
DEPT: POLICE SERVICES				
PERSONNEL				
Salaries & Wages	898,996	982,021	1,032,000	1,075,000
Salaries & Wages, X-ing Guard	18,063	18,824	19,700	19,000
Salaries & Wages - Overtime	87,374	61,816	65,000	65,000
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	79,797	84,244	85,500	89,000
Benefits - LTD	4,715	5,188	5,200	5,500
Benefits - Life	2,628	2,773	2,850	2,850
Benefits - Insurance Allowance	256,273	277,806	305,000	305,000
Benefits - Retirement	258,205	302,550	388,000	423,300

2014-2015

APPROVED BUDGET GENERAL FUNDS



GENERAL FUNDS

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
Benefits - Workers Comp.	17,133	17,372	24,000	24,000
TOTAL PERSONNEL	1,623,183	1,752,595	1,927,250	2,008,650
OPERATIONS				
Membership Dues & Subscriptions	1,180	1,320	2,000	2,000
Uniform Expense	12,349	10,394	12,000	12,000
Travel & Training	15,304	12,773	12,000	12,000
Office Supplies	5,072	3,659	5,500	6,000
Operating Supplies & Maint	24,641	20,534	25,000	25,000
Telephone	22,014	21,798	20,000	19,000
Gasoline & Oil	51,932	52,641	53,000	53,000
Professional & Tech Services	34,468	30,900	30,000	30,000
Dispatch, Orem City	102,105	102,105	102,105	108,632
Special Department Supplies	5,554	5,757	5,500	5,000
Insurance	6,159	5,102	8,000	9,000
Equipment Rental	-	-	-	-
Vehicle Lease	103,514	94,156	98,000	103,000
Other Services	-	-	-	-
Risk Management	687	1,127	1,500	1,500
Emergency Preparedness	4,657	5,618	9,500	3,500
Miscellaneous Exp.-Petty Cash	1,592	2,583	3,000	2,000
Youth Court Expenses	1,807	1,329	1,500	1,500
Nova/RAD Expense	1,399	1,380	2,000	1,500
Use of USAAV Funds	-	10,042	9,100	8,500
Purchase of Equipment	2,535	9,494	11,000	14,000
Vehicle Lease Principal	-	234,262	22,500	230,000
TOTAL OPERATIONS	396,968	626,976	433,205	647,132
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
Vehicles	-	428,029	73,435	400,000
TOTAL CAPITAL OUTLAY	-	428,029	73,435	400,000
TOTAL POLICE SERVICES	2,020,151	2,807,600	2,433,890	3,055,782
DEPT: FIRE PROTECTION SERVICES				
Membership Dues & Subscriptions	-	-	-	-
Operating Supplies & Maint	240	189	1,000	1,000
Other Supplies, Fire Departmen	-	-	350	350
Orem Fire/EMS	1,167,094	1,167,094	1,167,094	1,258,305
Dispatch	102,105	102,105	102,105	108,632
Other Services	-	88	200	200
Weed Abatement	740	-	-	-
TOTAL FIRE PROTECTION SERVICES	1,270,180	1,269,477	1,270,749	1,368,487
DEPT: PROTECTIVE INSPECTIONS				
PERSONNEL				
Salaries & Wages	135,834	138,298	139,000	147,000
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	11,421	11,592	11,800	12,400
Benefits - LTD	706	731	800	800
Benefits - Life	316	316	350	350
Benefits - Insurance Allowance	30,231	31,288	32,200	32,200
Benefits - Retirement	23,956	29,292	30,300	33,800
Benefits - Workers Comp.	1,488	1,673	2,020	2,020
TOTAL PERSONNEL	203,951	213,191	216,470	228,570
OPERATIONS				
Membership Dues & Subscriptions	556	365	1,200	1,200

2014-2015

APPROVED BUDGET GENERAL FUNDS



GENERAL FUNDS

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
Travel & Training	2,072	2,555	2,500	4,500
Office Supplies	2,897	3,042	3,300	3,500
Operating Supplies & Maint	1,797	2,804	4,400	4,400
Telephone	3,137	3,134	3,000	3,200
Gasoline & Oil	3,311	3,331	3,500	3,500
Professional & Tech Services	338	195	1,500	3,500
Insurance	2,410	2,417	3,000	3,000
Purchase of Equipment	-	620	3,000	7,450
TOTAL OPERATIONS	16,517	18,463	25,400	34,250
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL PROTECTIVE INSPECTIONS	220,469	231,654	241,870	262,820
DEPT: ANIMAL CONTROL SERVICES				
Travel & Training	-	881	-	-
Operating Supplies & Maint	1,959	685	3,800	1,500
Special Dept Supplies	-	-	500	500
North Ut County Animal Shelter	16,653	16,637	14,900	15,000
NUC Shelter-remit license fees	1,500	1,125	1,200	1,200
Purchase of Equipment	449	-	-	500
TOTAL ANIMAL CONTROL SERVICES	20,561	19,327	20,400	18,700
DEPT: HIGHWAY & PUBLIC IMPROVEMENTS				
PERSONNEL				
Salaries & Wages	110,854	113,156	114,200	117,100
Salaries & Wages - Overtime	-	1,271	-	-
Salaries - Temp Employees	4,541	4,763	8,000	8,000
Benefits - FICA	8,679	9,751	10,500	10,700
Benefits - LTD	579	600	600	600
Benefits - Life	316	316	350	350
Benefits - Insurance Allowance	30,890	31,708	32,200	32,200
Benefits - Retirement	19,750	23,223	25,000	27,000
Benefits - Workers Comp.	837	1,026	1,050	1,050
TOTAL PERSONNEL	176,445	185,814	191,900	197,000
OPERATIONS				
Membership Dues & Subscriptions	29	-	100	100
Uniform Expense	165	546	1,000	1,000
Travel & Training	1,659	1,610	2,100	2,100
Office Supplies	546	422	700	700
Operating Supplies & Maint	15,754	23,547	16,000	16,000
Other Supplies, PW Bldg	35	48	-	-
Utilities	15,511	29,399	30,000	30,000
Telephone	2,095	1,366	2,000	2,000
Gasoline & Oil	10,984	10,874	13,000	13,000
Professional & Tech Services	5,454	11,134	30,000	30,000
Street-side Landscaping	17,882	19,994	24,600	24,500
Materials Testing	-	-	2,000	2,000
Traffic Study	-	6,770	-	2,500
Special Snow Removal	5,766	31,461	33,600	33,600
Sidewalk Maintenance	8,950	2,630	15,000	15,000
Special Dept Supplies	6,790	7,006	9,000	9,000
Insurance	6,652	6,240	8,000	8,000
Equipment Rental	139	-	6,500	6,500
Other Services	14,892	12,483	15,000	15,000
Purchase of Equipment	1,380	720	3,475	3,000

2014-2015

APPROVED BUDGET GENERAL FUNDS



GENERAL FUNDS

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
Lease Principal	-	-	-	-
TOTAL OPERATIONS	<u>114,684</u>	<u>166,249</u>	<u>212,075</u>	<u>214,000</u>
CAPITAL OUTLAY				
New Sidewalks	-	15,272	-	12,000
ADA Ramps	-	-	10,000	10,000
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	104,134	31,500	-
Traffic Calming Projects	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>119,406</u>	<u>41,500</u>	<u>22,000</u>
TOTAL HIGHWAY & PUBLIC IMPROVEMENTS	<u>291,129</u>	<u>471,469</u>	<u>445,475</u>	<u>433,000</u>
DEPT: CLASS B & C ROAD FUND				
OPERATIONS				
Operating Supplies & Maint	-	-	2,000	2,000
Street Lights Utilities	-	-	85,000	85,000
Professional & Tech Services	50,738	58,265	90,000	70,000
Street Lights	88,427	96,918	15,000	15,000
Street Striping	42,720	-	5,000	5,000
Crack Sealing	-	20,000	50,000	25,000
Overlays	205,652	20,193	-	-
Purchase of Equipment	-	-	-	-
TOTAL OPERATIONS	<u>387,537</u>	<u>195,376</u>	<u>247,000</u>	<u>202,000</u>
CAPITAL OUTLAY				
Class C Capital Improvements	-	334,613	260,850	300,000
Purchase of Capital Asset	9,840	-	-	-
TOTAL CAPITAL OUTLAY	<u>9,840</u>	<u>334,613</u>	<u>260,850</u>	<u>300,000</u>
TOTAL CLASS B & C ROAD FUND	<u>397,377</u>	<u>529,989</u>	<u>507,850</u>	<u>502,000</u>
DEPT: PUBLIC WORKS ADMINISTRATION				
PERSONNEL				
Salaries & Wages	203,251	203,172	214,000	230,000
Salaries & Wages - Overtime	666	1,501	-	-
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	15,574	15,924	16,800	17,600
Benefits - LTD	1,053	1,097	1,120	1,120
Benefits - Life	457	457	475	475
Benefits - Insurance Allowance	47,749	51,113	52,500	52,500
Benefits - Retirement	36,605	43,453	45,500	51,500
Benefits - Workers Comp.	1,637	1,798	1,800	1,800
TOTAL PERSONNEL	<u>306,991</u>	<u>318,515</u>	<u>332,195</u>	<u>354,995</u>
OPERATIONS				
Uniform Expense	75	75	800	800
Travel & Training	1,497	1,610	2,000	2,000
Office Supplies	313	221	500	500
Operating Supplies & Maint	10	214	500	500
Telephone/Cell Phone	1,113	835	1,200	1,200
Professional & Tech Services	50	70	500	500
Purchase of Equipment	-	1,126	1,000	1,000
TOTAL OPERATIONS	<u>3,058</u>	<u>4,150</u>	<u>6,500</u>	<u>6,500</u>
TOTAL PUBLIC WORKS ADMINISTRATION	<u>310,049</u>	<u>322,666</u>	<u>338,695</u>	<u>361,495</u>
DEPT: PARKS				
PERSONNEL				
Salaries & Wages	114,101	111,939	112,000	117,200
Salaries & Wages - Overtime	509	3,270	2,000	2,000
Salaries - Temp Employees	14,324	16,468	15,000	15,000

2014-2015

APPROVED BUDGET GENERAL FUNDS



GENERAL FUNDS

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
Benefits - FICA	10,718	11,101	11,500	12,000
Benefits - LTD	585	575	600	600
Benefits - Life	384	360	370	370
Benefits - Insurance Allowance	28,823	28,557	26,600	26,600
Benefits - Retirement	20,914	24,148	24,500	27,000
Benefits - Workers Comp.	1,470	1,598	1,600	1,600
TOTAL PERSONNEL	191,828	198,017	194,170	202,370
OPERATIONS				
Membership Dues & Subscriptions	340	660	600	650
Uniform Expense	174	236	200	300
Travel & Training	348	2,247	2,600	2,500
Office Supplies	64	420	400	400
Operating Supplies & Maint	15,932	30,178	32,500	32,500
Maintenance - Bldgs & Grounds	9,701	6,592	15,000	15,000
Trails Maintenance	14,467	165	4,000	4,000
Utilities	33,504	46,405	48,000	15,000
Telephone	1,402	1,216	1,800	1,800
Gasoline & Oil	6,905	6,932	6,000	6,000
Professional & Tech Services	5,837	440	8,000	8,000
Parks Maintenance Contract	129,440	135,965	139,000	140,000
Ball Park Lights - Electricity	200	-	-	-
Easter Egg Hunt	503	498	-	-
Special Dept Supplies	1,963	4,973	3,000	3,000
Insurance	7,991	6,240	9,000	9,000
Equipment Rental	369	-	2,000	2,000
Other Services	335	1,548	500	500
Tree City USA Expenses	360	-	500	500
Tree Purchases & Services	7,585	6,771	5,000	5,000
Purchase of Equipment	1,380	2,306	1,500	1,500
TOTAL OPERATIONS	238,800	253,791	279,600	247,650
CAPITAL OUTLAY				
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	-	-	-
Trails Construction & Improvmt	-	-	-	-
Lindon Heritage Trail	-	5,862	1,500	-
TOTAL CAPITAL OUTLAY	-	5,862	1,500	-
TOTAL PARKS	430,627	457,669	475,270	450,020
DEPT: LIBRARY SERVICES				
Library Card Reimbursement	25,169	29,816	30,000	32,000
TOTAL LIBRARY SERVICES	25,169	29,816	30,000	32,000
DEPT: CEMETERY				
Travel & Training	651	-	-	-
Operating Supplies & Maint	1,456	2,951	1,400	2,000
Professional & Tech Services	586	625	2,000	2,000
Grounds Maintenance Contract	5,950	5,408	5,410	5,410
Special Dept Supplies	1,085	-	1,000	1,000
Purchase of Equipment	-	-	-	-
TOTAL CEMETERY	9,727	8,984	9,810	10,410
DEPT: PLANNING & ECONOMIC DEVELOPMENT				
PERSONNEL				
Salaries & Wages	162,083	127,854	138,000	142,200
Salaries & Wages - Overtime	-	-	-	-
Salaries - Interns & Temp Emp	-	-	1,000	1,000

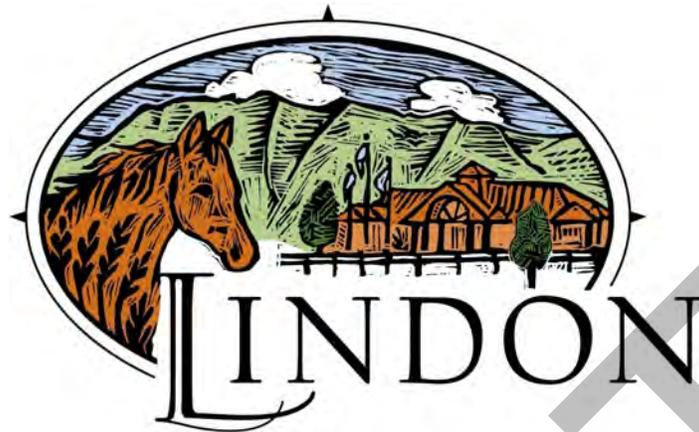
2014-2015

APPROVED BUDGET GENERAL FUNDS



GENERAL FUNDS

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
Benefits - FICA	14,253	11,027	11,900	12,200
Benefits - LTD	894	633	700	700
Benefits - Life	562	426	500	500
Benefits - Insurance Allowance	48,910	37,806	41,000	49,800
Benefits - Retirement	29,430	24,511	27,500	29,500
Benefits - Workers Comp.	1,272	991	1,150	1,150
TOTAL PERSONNEL	257,404	203,248	221,750	237,050
OPERATIONS				
Membership Dues & Subscriptions	500	513	1,000	1,205
Travel & Training	852	1,044	2,000	3,000
Office Supplies	2,990	3,342	3,250	3,250
Operating Supplies & Maint	1,010	178	1,500	1,500
Telephone	2,933	3,225	2,900	2,900
Gasoline & Oil	608	730	1,000	1,000
Professional & Tech Services	43	195	1,000	1,000
Aerial Photos of the City	-	1,000	-	-
Insurance	2,410	2,417	2,800	2,800
Zoning Enforcement & Clean up	-	-	-	-
Master Plan	255	-	500	500
Miscellaneous Expense	161	20	300	300
Zoning & Ordinance Revision	62	-	100	100
Economic Development Expense	-	-	750	750
Purchase of Equipment	941	1,510	2,500	3,100
Historical Preservation Socy	3,510	4,091	3,200	3,200
Historical Fund Raiser	606	147	-	357
TOTAL OPERATIONS	16,882	18,411	22,800	24,962
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL PLANNING & ECON. DEVELOPMENT	274,286	221,659	244,550	262,012
DEPT: TRANSFERS AND CONTRIBUTIONS				
TRANSFERS				
Trfr to Redevelopment	6,756	2,084	-	-
Trfr to Debt Svc - UTOPIA	379,783	395,126	403,029	411,089
Trfr to Recreation-Aquatics Bd	662,041	662,666	662,916	662,791
Trfr to Recreation-Hogan Bond	58,195	178,354	177,991	178,376
Trfr to Recreation Fund	177,861	47,793	574,031	343,540
Trfr to Debt Serv - 700 N Bond	213,516	213,545	213,396	213,984
TOTAL TRANSFERS	1,498,153	1,499,569	2,031,363	1,809,780
CONTRIBUTIONS				
Education Grants	400	1,000	1,000	1,000
Little Miss Lindon Sponsorship	5,568	4,763	5,000	5,000
Lindon Days Sponsorship	29,500	29,500	-	-
Parade Float Sponsorship	4,471	4,901	5,000	5,000
Contrib - Character Connection	1,200	-	1,200	1,200
Community Unification Programs	3,848	2,877	4,150	4,200
UIA Assessments	(71)	55,810	62,345	172,000
Healthy Lindon	-	-	-	-
Appropriate to Fund Balance, General Fund	-	-	-	-
Appropriate to Fund Balance, Road Fund	-	-	-	-
Appropriate to Impact Fee bal.	2,254	5,639	-	2,300
TOTAL CONTRIBUTIONS	47,170	104,490	78,695	190,700
TOTAL TRANSFERS AND CONTRIBUTIONS	1,545,322	1,604,059	2,110,058	2,000,480
TOTAL GENERAL FUND EXPENDITURES	8,386,086	9,670,290	9,870,154	10,573,516



Other Governmental Funds Section

This section of the 2014-2015 Budget presents information on the Other Governmental Funds that Lindon City utilizes. Lindon City has a Special Revenue Fund, Capital Projects Funds, and a Debt Service Fund.

<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 three project areas, or districts, that receive property tax increments: the State Street District, the West Side District, and District 3. The PARC Tax Fund receives sales tax.</p>	<p>62</p>
<p>Capital Project Fund.</p> <p style="margin-left: 20px;">Lindon City's Capital Project Fund is the Parks Capital Improvement Projects (CIP) Fund</p>	<p>65</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>66</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 three project areas, or districts, that receive property tax increments. We refer to these districts as the State Street District, the West Side District and District 3. The revenue is restricted to improvements within the corresponding district. The State Street District is setting aside funds for the purchase of property for a Public Safety Building. The West Side District ceased receiving tax increment in 2010 and the remaining fund balance for that district is appropriated to projects in the 2014-2015 fiscal year. District 3 makes the debt service payments for the 1999 bond which was used to install infrastructure in the area.

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.

2014-2015

APPROVED BUDGET
OTHER GOVERNMENTAL FUNDS

LINDON

REDEVELOPMENT AGENCY FUND

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
STATE STREET DISTRICT				
REVENUES				
State St - Interest Earnings	5,867	6,549	5,000	5,000
State St - Tax Increment	156,922	188,467	193,000	160,000
State St - Prior Yr Tax Incr	99,784	140,220	138,000	80,000
State St - Sundry Revenue	-	-	-	-
Trfr from General Fund	6,756	2,084	-	-
State St - Use of Fund Balance	-	-	-	-
TOTAL STATE ST REVENUES	269,329	337,320	336,000	245,000

EXPENDITURES

Miscellaneous Expense	-	848	-	-
Professional & Tech Services	-	-	10,000	-
Sales Tax Participation Agrmt	6,756	2,084	-	-
Tax Incrmt Agrmt, Carter Const	69,914	104,446	-	-
Other Improvements	-	-	55,000	-
Admin Costs to General Fund	35,000	36,400	33,600	33,600
Appropriate to Fund Balance	157,659	193,541	237,400	211,400
TOTAL STATE ST EXPENDITURES	269,329	337,320	336,000	245,000

WEST SIDE DISTRICT

REVENUES				
West Side - Interest Earnings	5,867	2,434	800	200
West Side - Tax Increment	-	-	-	-
West Side - Sundry Revenue	-	-	-	-
West Side - Use of Fnd Balance	21,471	269,163	64,200	113,423
TOTAL WEST SIDE REVENUES	27,338	271,597	65,000	113,623

EXPENDITURES

Miscellaneous Expense	-	-	-	-
Professional & Tech Services	14,724	6,882	25,000	10,000
Other Services/Utilities	614	988	-	-
Other Improvements	12,000	263,727	40,000	103,623
Admin Costs to General Fund	-	-	-	-
Appropriate to Fund Balance	-	-	-	-
TOTAL WEST SIDE EXPENDITURES	27,338	271,597	65,000	113,623

DISTRICT #3

REVENUES				
District 3 - Interest Earnings	5,867	8,311	5,000	5,000
District 3 - Tax Increment	828,862	840,756	824,000	815,000
District 3 - Prior Yr Tax Incr	-	-	1,350	-
District 3 - Sundry Revenue	-	5,848	-	-
District 3 - Use of Fund Bal	-	-	560,040	167,275
TOTAL DISTRICT #3 REVENUES	834,729	854,915	1,390,390	987,275

EXPENDITURES

Miscellaneous Expense	-	-	-	-
Professional & Tech Services	13,546	7,974	22,000	15,000
Insurance	2,459	1,680	2,500	2,500
Tax Participation Agreements	250,000	250,000	650,000	250,000
Other Improvements	-	13,464	262,366	-
Trfr to Gen Fund - Admin Costs	120,400	116,200	116,200	114,100
Trfr to Debt Service	337,590	336,653	337,324	605,675
Appropriate to Fund Balance	110,734	128,944	-	-
TOTAL DISTRICT #3 EXPENDITURES	834,729	854,915	1,390,390	987,275

2014-2015

LINDON

APPROVED BUDGET
OTHER GOVERNMENTAL FUNDS

PARC TAX FUND

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
REVENUES				
PARC Tax	-	-	75,000	325,000
Interest Earnings	-	-	-	500
Use of Fund Balance	-	-	-	-
TOTAL PARC TAX FUND REVENUES	-	-	75,000	325,500
PARC TAX FUND EXPENDITURES				
DEPT: AQUATICS CENTER				
Operating Supplies & Maint	-	-	-	-
Utilities - Electricity	-	-	-	35,000
Utilities - Gas	-	-	-	13,000
Utilities - Water/Sewer	-	-	-	3,000
Other Services	-	-	-	-
Purchase of Equipment	-	-	-	15,000
Facility Improvements	-	-	-	30,000
TOTAL AQUATICS CENTER	-	-	-	96,000
DEPT: COMMUNITY CENTER				
Operating Supplies & Maint	-	-	-	20,500
Utilities - Electricity	-	-	-	7,000
Utilities - Gas	-	-	-	5,000
Utilities - Water/Sewer	-	-	-	4,500
Other Services	-	-	-	-
Purchase of Equipment	-	-	-	8,500
Building Improvements	-	-	-	16,000
TOTAL COMMUNITY CENTER	-	-	-	61,500
DEPT: VETERANS HALL				
Operating Supplies & Maint	-	-	-	-
Utilities - Electricity	-	-	-	1,000
Utilities - Gas	-	-	-	500
Utilities - Water/Sewer	-	-	-	500
Other Services	-	-	-	-
Building Improvements	-	-	-	-
TOTAL VETERANS HALL	-	-	-	2,000
DEPT: PARKS AND TRAILS				
Operating Supplies & Maint	-	-	-	15,000
Utilities - Electricity	-	-	-	12,500
Utilities - Water/Sewer	-	-	-	22,000
Other Services	-	-	-	-
Improvements Other than Bldgs	-	-	-	30,000
TOTAL PARKS AND TRAILS	-	-	-	79,500
DEPT: GRANTS TO OTHER ENTITIES				
Grants to Other Entities	-	-	-	15,000
TOTAL GRANTS TO OTHER ENTITIES	-	-	-	15,000
DEPT: NON-DEPARTMENTAL				
Trfr to Recreation	-	-	-	32,925
Appropriate to Fund Balance	-	-	75,000	38,575
TOTAL NON-DEPARTMENTAL	-	-	75,000	71,500
TOTAL PARC TAX FUND EXPENDITURES	-	-	75,000	325,500

APPROVED BUDGET
OTHER GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

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

Parks Capital Improvement Program (CIP) Funds

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

CAPITAL IMPROVEMENT PROGRAM FUNDS

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
C.I.P. 47 - PARKS PROJECTS				
REVENUES				
City Wide Impact Fees	87,500	138,000	215,000	70,000
City Wide Interest Earned	813	1,011	1,000	1,000
Funds from Financing Sources	-	100,000	-	-
City Wide Use of Fund Balance	-	-	-	54,000
TOTAL PARKS REVENUES	88,313	239,011	216,000	125,000
EXPENDITURES				
OPERATIONS				
Professional & Tech Services	1,610	-	5,000	5,000
Payment on Lindon View Park	-	10,000	-	-
Trfr to Debt Service	-	-	10,000	10,000
City Wd Appropriate to Fund Bal	60,156	31,697	70,300	-
TOTAL OPERATIONS	61,765	41,697	85,300	15,000
CAPITAL OUTLAY				
Pioneer Park	-	-	-	-
Pheasant Brook Park	-	-	-	-
Meadow Park Fieldstone	-	-	-	60,000
Hollow Park	-	-	-	-
Keenland Park	-	-	-	-
City Center Park	-	97,314	700	-
Citizenship Park	-	-	-	-
Lindon View Trailhead Park	-	100,000	50,000	-
Fryer Park	26,548	-	80,000	50,000
City Wide Property Purchase	-	-	-	-
TOTAL CAPITAL OUTLAY	26,548	197,314	130,700	110,000
TOTAL PARKS EXPENDITURES	88,313	239,011	216,000	125,000

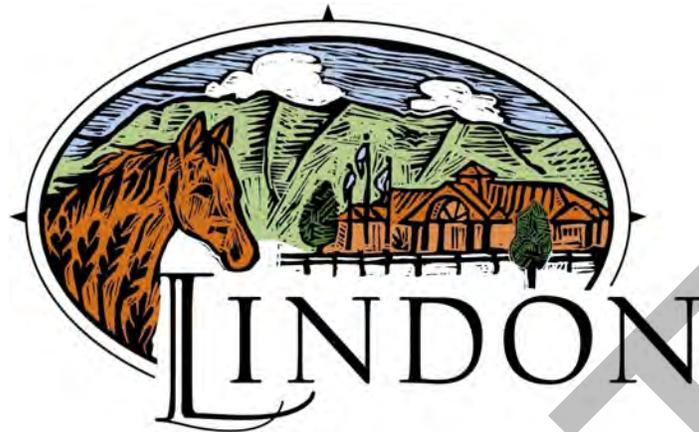
APPROVED BUDGET
OTHER GOVERNMENTAL FUNDS

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

	<u>2011-2012 Actual</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Amended Budget</u>	<u>2014-2015 Budget</u>
Trfr from RDA District 3	337,590	336,653	337,324	605,675
Trfr from Road Fd - 700 N Bond	213,516	213,545	213,396	213,984
Trfr from Gen Fd - UTOPIA	379,783	395,126	403,029	411,089
Trff from Park CIP Fund	-	-	10,000	10,000
Trfr from SID's	34,788	31,680	-	-
Use of Fund Balance	-	-	-	-
TOTAL DEBT SERVICE REVENUES	<u>965,677</u>	<u>977,005</u>	<u>963,749</u>	<u>1,240,748</u>
EXPENDITURES				
RDA District 3 Principal	279,000	289,000	301,000	581,000
RDA District 3 Interest	56,840	45,903	34,574	22,775
RDA District 3 Payng Agent Fee	1,750	1,750	1,750	1,900
SID 2001 Bond Principal	30,000	30,000	-	-
SID 2001 Bond Interest	3,360	1,680	-	-
SID 2001 Paying Agent Fees	1,428	-	-	-
Parks Prop. Purchase Principal	-	-	10,000	10,000
UTOPIA Bond	379,783	395,126	403,029	411,089
700 N Road Bond Principal	126,675	131,456	136,236	141,813
700 N Road Bond Interest	85,446	80,696	75,766	70,657
700 N Road Bond Pay Agent Fees	1,394	1,394	1,394	1,514
Appropriate to Fund Balance	-	-	-	-
TOTAL DEBT SERVICE EXPENDITURES	<u>965,677</u>	<u>977,005</u>	<u>963,749</u>	<u>1,240,748</u>



Enterprise Funds Section

This section of the 2014-2015 Budget presents information regarding the Water, Sewer, Solid Waste Collection, Storm Water Drainage, Recreation and Telecommunication Funds.

Water Fund..... This information provides details on the Water Funds revenues and expenditures.	68
Sewer Fund. This section is in charge of the sewage collection system within the City, and the installation, maintenance and upgrades of its sewer lines.	70
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.	72
Storm Water Drainage Fund..... This section provides details on the Storm Water Drainage System Fund and the utility fees paid by system users.	73
Recreation Fund. The Recreation Fund accounts for the Aquatics Center, Community Center and recreation programs operated by Lindon City.	75
Telecommunication Fund. The Telecommunication Fund is for the collection and payment of the fees associated with Lindon customers accessing Utah Infrastructure Agency (UIA) fiber-optic lines.	78

2014-2015

APPROVED BUDGET ENTERPRISE FUNDS



WATER FUND

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
REVENUES				
Interest Earnings	1,711	582	1,500	1,500
Culinary Water Impact Fees	32,340	40,014	54,000	35,000
Interest, PTIF Cul Impact Fees	2,610	2,298	2,000	2,000
Hydrant Meter & Water Usage	3,870	2,020	3,200	1,000
Metered Water User Fees	1,090,632	1,160,606	1,125,876	1,159,650
Secondary Water User Fees	374,523	381,494	383,000	385,000
Water Line Inspection Fee	625	700	1,000	1,000
Water Main Line Assessment	3,043	1,377	2,000	2,000
Meter Installation, Bldg Permt	8,428	9,750	12,000	10,000
Utility Collection Fees	22,787	26,924	20,000	20,000
Secondary Water Share Rentals	1,796	1,796	1,796	1,796
Fee in Lieu of Water Stock	11,929	28,038	-	-
Contributions from development	79,003	147,960	-	-
Water shares received	9,025	94,462	-	-
Sundry Revenue	2,848	13,117	4,900	-
Use of Impact Fees	-	-	88,556	27,588
Use of Fund Balance	-	-	62,178	286,973
TOTAL WATER FUND REVENUES	1,645,170	1,911,138	1,762,006	1,933,507
EXPENDITURES				
PERSONNEL				
Salaries & Wages	118,684	114,219	114,500	155,300
Salaries & Wages - Overtime	4,032	4,183	5,000	5,000
Salaries - Temp Employees	9,565	9,569	9,000	9,000
Benefits - FICA	10,711	10,606	11,000	14,500
Benefits - LTD	565	588	575	750
Benefits - Life	316	316	350	500
Benefits - Insurance Allowance	31,002	31,959	32,200	49,600
Benefits - Retirement	20,831	27,562	29,050	34,900
Benefits - Workers Comp.	1,425	1,538	1,750	1,900
TOTAL PERSONNEL	197,129	200,540	203,425	271,450
OPERATIONS				
Membership Dues & Subscriptions	1,779	1,050	1,500	1,500
Uniform Expense	165	471	1,000	1,000
Travel & Training	2,688	1,620	3,500	3,500
Office Supplies	22,578	19,571	20,000	18,000
Operating Supplies & Maint	29,396	35,852	36,000	36,000
Other Supplies, PW Bldg	35	48	-	-
Utilities	165,039	190,295	200,000	200,000
Telephone	5,011	4,652	6,500	6,500
Gasoline & Oil	10,587	10,451	11,000	12,000
Professional & Tech Services	32,146	104,347	80,000	80,000
Services - Impact Fees	-	-	-	-
Bad Debt Expense	2,647	-	-	-
Special Dept Supplies	23,256	50,571	30,000	30,000
Insurance	10,998	10,330	16,000	16,000
Equipment Rental	384	2,136	2,500	2,500
Other Services	6,951	22,188	10,000	10,000
CUP/Alpine Reach Watr Carriage	4,942	6,043	8,000	8,000
Claims Settlement/Expense	-	-	-	-
CUP/Bonneville OM&R	21,392	24,613	32,000	32,000
Purchase of Equipment	1,380	720	4,000	3,000
CUWCD Power Loss Charge	6,253	9,583	14,200	15,000
Water Stock Assessment	71,594	68,481	110,000	110,000
Depreciation	294,679	295,995	-	-

2014-2015

**APPROVED BUDGET
ENTERPRISE FUNDS**


WATER FUND

	<u>2011-2012 Actual</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Amended Budget</u>	<u>2014-2015 Budget</u>
CUP Water Principal	45,468	46,933	48,445	50,006
CUP Water Interest	96,326	94,860	93,959	92,398
700 N Cul. Water Bond Interest	5,839	5,513	5,202	4,851
700N Water Bond Principal	8,697	9,026	9,354	9,737
400 N Cul. Water Bond Interest	7,383	6,128	5,878	4,514
400 N Cul Water Bond Principal	24,739	25,976	27,275	28,639
2010 Wtr Meter Lease Principal	71,809	74,323	76,924	79,616
2010 Wtr Meter Lease Interest	11,245	9,050	8,363	5,671
Amort of Cost of Issuance	353	353	-	-
Close Out to Balance Sheet	(351,273)	(394,019)	-	-
Admin Costs to General Fund	205,122	207,732	211,243	216,251
P.W. Admin Costs to Gen. Fund	77,512	73,364	84,674	90,374
Appropriate to Impact Fee Bal	-	-	-	-
Appropriate to Fund Balance	330,358	454,582	-	-
TOTAL OPERATIONS	<u>1,247,477</u>	<u>1,472,836</u>	<u>1,157,517</u>	<u>1,167,057</u>
CAPITAL OUTLAY				
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	8,908	-	-
Well Reconstruction	-	16,622	45,000	45,000
Special Projects	150,996	161,971	175,000	400,000
Murdock Utility Relocation	49,568	50,260	51,064	-
Impact Fee Projects	-	-	130,000	50,000
TOTAL CAPITAL OUTLAY	<u>200,563</u>	<u>237,762</u>	<u>401,064</u>	<u>495,000</u>
TOTAL WATER FUND EXPENDITURES	<u><u>1,645,170</u></u>	<u><u>1,911,138</u></u>	<u><u>1,762,006</u></u>	<u><u>1,933,507</u></u>

2014-2015

APPROVED BUDGET ENTERPRISE FUNDS



SEWER FUND

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
REVENUES				
Sewer Charges	1,045,161	1,190,398	1,358,756	1,413,110
Interest Earnings	3,758	1,031	300	300
Sundry Revenue	562	19,439	-	-
Sewer Line Inspection Fee	575	700	950	500
Sewer Impact Fee	67,610	80,236	125,000	90,000
Interest PTIF Sewer Impact Fee	6,003	3,815	550	400
Sewer Assessment, 1900 West	-	1,066	5,775	-
Sewer Assessment, 200 South	-	-	-	-
Sewer Assessment, Other	2,492	328	2,000	2,000
Contributions from development	10,167	87,890	-	-
Use of Impact Fees	152,483	268,098	288,187	-
Use of Fund Balance	-	-	-	49,273
TOTAL SEWER FUND REVENUES	<u>1,288,812</u>	<u>1,653,001</u>	<u>1,781,518</u>	<u>1,555,583</u>
EXPENDITURES				
PERSONNEL				
Salaries & Wages	82,473	82,396	85,000	91,500
Salaries & Wages - Overtime	229	-	-	-
Salaries - Temp Employees	1,435	-	5,000	6,000
Benefits - FICA	6,567	6,896	7,200	7,800
Benefits - LTD	406	450	450	450
Benefits - Life	211	237	250	250
Benefits - Insurance Allowance	18,677	19,590	20,600	20,600
Benefits - Retirement	14,346	18,935	18,800	20,100
Benefits - Workers Comp.	843	995	1,000	1,000
TOTAL PERSONNEL	<u>125,187</u>	<u>129,499</u>	<u>138,300</u>	<u>147,700</u>
OPERATIONS				
Membership Dues & Subscriptions	29	700	500	500
Uniform Expense	165	396	900	900
Travel & Training	1,508	1,390	1,800	1,800
Office Supplies	511	424	800	800
Operating Supplies & Maint	21,067	25,085	25,000	25,000
Other Supplies, PW Bldg	35	48	-	-
Utilities	10,872	9,457	13,500	15,000
Telephone	1,764	1,548	2,100	2,100
Gasoline & Oil	5,644	6,806	9,000	9,000
Professional & Tech Services	5,279	14,926	25,000	140,000
Bad Debt Expense	55	-	-	-
Special Dept Supplies	6,055	1,753	10,000	10,000
Insurance	7,826	7,149	9,500	9,500
Orem City Sewage Collection	371,865	449,059	450,000	460,000
Equipment Rental	-	-	4,000	4,000
Other Services	4,286	4,368	10,000	6,000
Sewer Backup Claims	-	1,129	7,500	7,500
Purchase of Equipment	1,380	1,570	4,600	10,000
Depreciation	271,304	182,843	-	-
Orem Swr Plant Expansn Princpl	34,096	160,074	160,074	160,074
Geneva Rd Proj. Bond Principal	117,000	120,000	123,000	126,000
Geneva Rd Proj Bond Interest	75,000	72,075	69,075	66,000
Close Out to Balance Sheet	(1,204,085)	(776,011)	-	-
Admin Costs to General Fund	146,323	165,270	190,226	197,835
P.W. Admin Costs to Gen. Fund	77,512	73,364	84,674	90,374
Appropriate to Impact Fee Bal	-	-	-	-
Appropriate to Fund Balance	120,477	454,846	254,959	-
TOTAL OPERATIONS	<u>75,968</u>	<u>978,270</u>	<u>1,456,208</u>	<u>1,342,383</u>

2014-2015

**APPROVED BUDGET
ENTERPRISE FUNDS**


SEWER FUND

	<u>2011-2012 Actual</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Amended Budget</u>	<u>2014-2015 Budget</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	10,000	5,500
Geneva Road Upgrade Project	1,059,049	447,408	2,500	-
Special Projects	-	26,757	10,000	60,000
Infiltration Elimination	-	42,000	-	-
Murdock Utility Relocation	28,608	29,067	29,600	-
Orem Sewer Plant Expansion	-	-	134,910	-
TOTAL CAPITAL OUTLAY	<u>1,087,656</u>	<u>545,232</u>	<u>187,010</u>	<u>65,500</u>
TOTAL SEWER FUND EXPENDITURES	<u>1,288,812</u>	<u>1,653,001</u>	<u>1,781,518</u>	<u>1,555,583</u>

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2014-2015

**APPROVED BUDGET
ENTERPRISE FUNDS**


SOLID WASTE COLLECTION FUND

	<u>2011-2012 Actual</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Amended Budget</u>	<u>2014-2015 Budget</u>
REVENUES				
Waste Collection Fees	333,807	339,745	375,000	373,000
Recycling Collection Fees	40,010	42,489	40,000	42,000
Use of Fund Balance	-	-	-	-
TOTAL SOLID WASTE REVENUES	<u>373,817</u>	<u>382,234</u>	<u>415,000</u>	<u>415,000</u>
EXPENDITURES				
Other Supplies & Services	-	-	-	-
Allied Collection Fees	206,268	195,327	220,000	219,000
Landfill	99,304	110,596	120,200	119,200
Allied Recycling Charges	33,339	31,803	38,000	40,000
North Pointe Punch Passes	-	-	10,000	10,000
Bad Debt Expense	73	-	-	-
Insurance	1,009	1,012	1,200	1,200
Admin Costs to General Fund	14,953	15,080	15,532	16,600
Appropriate to Fund Balance	18,871	28,415	10,068	9,000
TOTAL SOLID WASTE EXPENDITURES	<u>373,817</u>	<u>382,234</u>	<u>415,000</u>	<u>415,000</u>

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2014-2015

APPROVED BUDGET ENTERPRISE FUNDS



STORM WATER DRAINAGE SYSTEM FUND

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
REVENUES				
Storm Water Utility	387,187	404,939	420,000	474,600
Storm Water Impact Fee	18,377	25,158	40,000	30,000
Sundry Revenue	37,634	10,641	-	-
Grant Proceeds	-	395,191	-	-
Interest Earned	-	-	-	-
Funds from Other Sources	-	-	197,750	-
Fixed Asset Disposal Gain/Loss	-	-	45,000	-
Contributions from development	172,478	163,755	-	-
Use of Fund Balance	8,735	-	107,881	141,946
TOTAL STORM WATER REVENUES	624,412	999,684	810,631	646,546
EXPENDITURES				
PERSONNEL				
Salaries & Wages	104,250	111,501	110,000	122,100
Salaries & Wages - Overtime	47	-	-	-
Salaries - Temp Employees	1,238	-	5,000	6,000
Benefits - FICA	8,298	8,895	9,500	10,700
Benefits - LTD	508	572	600	600
Benefits - Life	368	395	400	400
Benefits - Insurance Allowance	24,501	26,262	26,600	26,600
Benefits - Retirement	18,223	23,935	25,150	27,100
Benefits - Workers Comp.	1,066	1,291	1,600	1,600
TOTAL PERSONNEL	158,498	172,851	178,850	195,100
OPERATIONS				
Membership Dues & Subscriptions	2,366	2,312	3,000	3,000
Uniform Expense	165	546	800	800
Travel & Training	484	393	1,200	1,200
Office Supplies	791	1,059	1,500	1,500
Operating Supplies & Maint	19,306	17,492	20,000	20,000
Miscellaneous Expense	35	70	2,000	2,000
Utilities	1,882	2,569	2,000	2,000
Telephone	1,879	1,619	3,500	3,500
Gasoline & Oil	7,770	6,427	8,000	8,000
Professional & Tech Services	31,578	32,622	50,000	50,000
Claims Settlement/Expense	-	-	7,500	7,500
Bad Debt Expense	38	-	-	-
Special Dept Supplies	3,958	1,616	4,000	4,000
Insurance	7,105	6,426	7,700	7,700
Equipment Rental	-	474	1,000	1,000
Other Services	4,145	1,918	5,000	5,000
Disburse Grant to Subrecipient	-	267,703	-	-
Storm Water Mgmt Program	-	558	1,000	1,000
Purchase of Equipment	1,380	1,899	1,000	7,000
Depreciation	234,755	241,036	-	-
700N Storm Water Bond Interest	15,864	14,975	14,132	13,179
700N Storm Wtr Bond Principal	23,627	24,519	25,411	26,451
Street Sweeper Principal	-	-	-	37,479
Street Sweeper Interest	-	-	-	5,319
Amort of Cost of Issuance	695	579	-	-
Close out to Balance Sheet	(65,920)	(350,457)	-	-
Admin Costs to General Fund	54,206	55,860	56,977	66,444
P.W. Admin Costs to Gen. Fund	77,512	73,364	84,674	90,374
Appropriate to Fund Balance	-	95,316	-	-
TOTAL OPERATIONS	423,621	500,895	300,394	364,446

2014-2015

**APPROVED BUDGET
ENTERPRISE FUNDS**



**STORM WATER DRAINAGE
SYSTEM FUND**

	<u>2011-2012 Actual</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Amended Budget</u>	<u>2014-2015 Budget</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	-	21,520	242,750	-
Special Projects	-	21,997	52,000	87,000
Lindon Hollow Creek	6,918	246,456	-	-
Murdock Utility Relocation	35,375	35,966	36,637	-
TOTAL CAPITAL OUTLAY	<u>42,293</u>	<u>325,938</u>	<u>331,387</u>	<u>87,000</u>
TOTAL STORM WATER EXPENDITURES	<u>624,412</u>	<u>999,684</u>	<u>810,631</u>	<u>646,546</u>

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2014-2015

APPROVED BUDGET ENTERPRISE FUNDS



RECREATION FUND

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
REVENUES				
Interest Earnings	796	610	500	500
Daily Admission	215,889	191,243	165,000	165,000
Resident Season Pass	27,279	28,633	26,000	26,000
Non-Resident Season Pass	15,088	16,491	15,000	15,000
Flow Rider Daily Admission	33,210	27,830	32,000	32,000
Pool Punch Pass	6,391	4,708	6,000	6,000
Water Aerobics	759	625	500	500
Concessions	16,543	11,387	15,000	40,000
Merchandise	1,621	1,286	1,300	1,300
Swim Lessons	38,348	39,879	40,000	40,000
Swim Team	16,692	15,339	34,000	15,000
Flow Rider Lessons	1,130	2,395	1,500	1,500
Junior Life Guard	1,435	(395)	-	-
Flow Rider Rentals	5,720	8,995	5,500	5,500
Private Pool Rentals	28,332	24,605	29,000	30,000
Party Room Rentals	1,659	1,685	1,200	1,500
FlowTour Event	200	1,920	1,500	1,500
Recreation Center Classes	9,066	15,446	10,000	12,000
Recreation Sports Fees	32,377	41,922	51,400	55,000
Lindon Days Revenue	-	16,587	18,850	20,000
Till Adjustments	-	(28)	-	-
Community Center Donations	9,763	27,391	5,000	5,000
Senior Lunch Program Donations	-	-	-	-
Community Center Rental	3,000	4,355	6,300	6,500
Grant Proceeds	11,210	-	63,400	26,000
Sundry Revenue	150	744	-	-
Transfer from PARC Tax Fund	-	-	-	32,925
Trfr from GF-Aquatic Ctr Bond	662,041	662,666	662,916	662,791
Trfr from GF-Hogan Bond	58,195	178,354	177,991	178,376
Transfer from General Fund	177,861	47,793	574,031	343,540
Use of Fund Balance	-	-	-	-
TOTAL RECREATION FUND REVENUES	1,374,754	1,372,465	1,943,888	1,723,432
DEPT: AQUATICS FACILITY				
PERSONNEL				
Salaries & Wages	14,241	17,226	22,750	24,000
Salaries - Permanent Part Time	4,552	-	-	-
Salaries & Wages - Overtime	-	-	-	-
Salaries - Seasonal Help	207,495	247,386	270,000	280,000
Benefits - FICA	17,203	20,123	20,700	22,600
Benefits - LTD	74	88	125	125
Benefits - Life	43	48	75	75
Benefits - Insurance Allowance	4,063	5,274	5,810	5,810
Benefits - Retirement	2,338	3,362	4,800	5,500
Benefits - Workers Comp.	2,491	2,859	3,000	3,400
TOTAL PERSONNEL	252,499	296,366	327,260	341,510
OPERATIONS				
Membership Dues & Subscriptions	25	524	500	500
Uniform Expense	1,808	5,074	4,000	4,000
Travel & Training	31	204	1,500	1,500
Licenses & Fees	1,703	1,634	1,700	1,700
Office Supplies	1,098	1,669	2,000	2,000
Operating Supplies & Maint	62,097	38,907	60,000	45,000
Pool Chemicals	-	11,996	25,000	25,000
Parts and Supplies	2,048	4,572	4,000	4,000

2014-2015

APPROVED BUDGET ENTERPRISE FUNDS



RECREATION FUND

	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended Budget	2014-2015 Budget
Miscellaneous Expense	4,517	3,241	7,150	1,000
Concessions Expenses	-	-	15,000	25,000
Aquatic Paver Engraving	28	-	-	-
Utilities	106,015	98,462	100,000	50,000
Telephone	501	550	700	700
Gasoline & Oil	32	80	-	-
Professional & Tech Svcs	4,157	8,112	9,500	6,000
Insurance	1,009	1,012	6,000	6,000
Other Services	5,803	3,437	500	500
Purchase of Equipment	799	2,997	6,250	3,500
TOTAL OPERATIONS	191,672	182,472	243,800	176,400
CAPITAL OUTLAY				
Building Improvements	-	-	-	-
Improvements	11,210	-	20,175	-
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	11,210	-	20,175	-
TOTAL AQUATICS FACILITY	455,381	478,838	591,235	517,910

DEPT: COMMUNITY CENTER

PERSONNEL				
Salaries & Wages	13,645	22,021	107,500	130,000
Salaries - Permanent Part Time	51,220	65,682	-	-
Salaries & Wages - Overtime	-	-	-	-
Benefits - FICA	4,876	6,642	8,200	10,000
Benefits - LTD	74	88	125	310
Benefits - Life	43	48	75	225
Benefits - Insurance Allowance	4,063	5,274	5,810	23,400
Benefits - Retirement	2,338	3,383	4,800	14,000
Benefits - Workers Comp.	598	781	1,200	1,500
TOTAL PERSONNEL	76,855	103,919	127,710	179,435
OPERATIONS				
Membership Dues & Subscriptions	121	525	650	650
Uniform Expense	-	364	500	500
Recreation Uniforms	7,657	8,438	7,600	8,500
Travel & Training	-	1,836	2,300	2,300
Licenses & Fees	299	1,628	720	720
Office Supplies	3,955	3,308	3,000	3,000
Operating Supplies & Maint	15,411	10,056	11,000	13,500
Parts and Supplies	2,175	2,515	2,500	2,500
Miscellaneous Expense	1,933	885	1,000	1,000
Utilities	20,601	23,838	25,000	12,500
Telephone	2,203	2,072	2,500	2,500
Gasoline & Oil	234	198	1,200	2,000
Professional & Tech Svcs	3,486	1,250	3,000	5,400
Recreation Program Expenses	2,860	9,806	12,000	12,000
Comm. Ctr. Program Expenses	4,104	14,305	9,000	10,000
Senior Ctr. Program Expenses	-	2,127	3,000	3,000
Lindon Days	-	204	54,800	54,800
Other Community Events	-	395	6,400	6,400
Healthy Lindon	-	-	1,000	1,000
Comm. Ctr Advisory Board	-	-	2,000	2,000
Insurance	-	-	4,500	4,500
Other Services	12,217	12,238	12,500	32,500
Purchase of Equipment	-	5,457	-	4,500
TOTAL OPERATIONS	77,258	101,444	166,170	185,770

2014-2015

**APPROVED BUDGET
ENTERPRISE FUNDS**


RECREATION FUND

	<u>2011-2012 Actual</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Amended Budget</u>	<u>2014-2015 Budget</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	49,995	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>49,995</u>	<u>-</u>
TOTAL COMMUNITY CENTER	<u>154,113</u>	<u>205,362</u>	<u>343,875</u>	<u>365,205</u>
NON-DEPARTMENTAL OPERATIONS				
Depreciation Expense	259,422	261,024	-	-
2008 Aquatics Center Principal	245,000	255,000	265,000	275,000
2008 Aquatics Center Interest	411,080	401,533	396,166	386,041
Aquatic Ctr Paying Agent Fees	1,750	1,750	1,750	1,900
2009 Hogan Bond Principal	37,000	161,000	167,000	174,000
2009 Hogan Bond Interest	19,537	13,490	9,991	3,376
Hogan Bond Paying Agent Fees	1,000	1,000	1,100	-
Bond Amortization	6,603	6,603	-	-
Close Out to Balance Sheet	(293,210)	(416,000)	-	-
Appropriate to Fund Balance	77,077	2,864	167,771	-
TOTAL OPERATIONS	<u>765,261</u>	<u>688,265</u>	<u>1,008,778</u>	<u>840,317</u>
TOTAL NON-DEPARTMENTAL	<u>765,261</u>	<u>688,265</u>	<u>1,008,778</u>	<u>840,317</u>
TOTAL RECREATION FUND EXPENDITURES	<u>1,374,754</u>	<u>1,372,465</u>	<u>1,943,888</u>	<u>1,723,432</u>

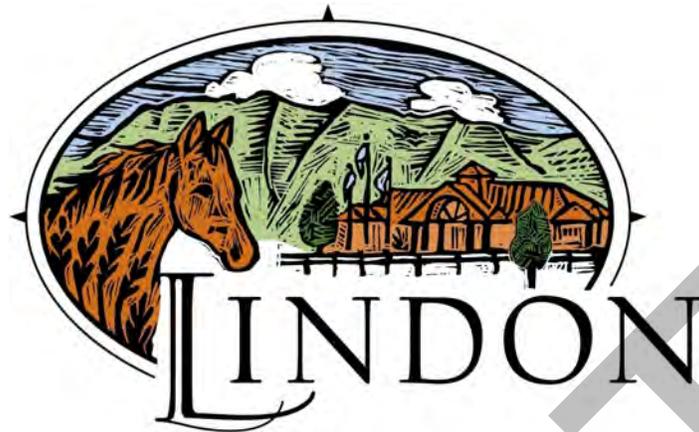
2014-2015

**APPROVED BUDGET
ENTERPRISE FUNDS**


TELECOMMUNICATIONS FUND

	<u>2011-2012 Actual</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Amended Budget</u>	<u>2014-2015 Budget</u>
REVENUES				
Customer Connection Fee	18,165	41,869	45,000	45,000
Sundry Revenue	-	-	-	-
Use of Fund Balance	-	4,552	-	-
TOTAL TELECOMMUNICATIONS REVENUES	<u><u>18,165</u></u>	<u><u>46,421</u></u>	<u><u>45,000</u></u>	<u><u>45,000</u></u>
EXPENDITURES				
UTOPIA Customer Services	14,849	44,421	42,750	42,750
Admin Costs to General Fund	908	2,000	-	2,250
Appropriate to Fund Balance	2,408	-	2,250	-
TOTAL TELECOMMUNICATIONS EXPENDITURES	<u><u>18,165</u></u>	<u><u>46,421</u></u>	<u><u>45,000</u></u>	<u><u>45,000</u></u>

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Financial Policies Section

This section of the 2014-2015 Budget presents the Financial Policies to which the City adheres. This section discusses the goals that every city government should strive for, the benefits from written policies, and the City’s basis of accounting currently used today.

Goals of City Government. This section talks about the goals every City should set.	80
Benefits from Written Policies. Written policies permit City leaders to view their present approach to financial management from an overall, long-range point.	81
Basis of Accounting. This section identifies the basis of accounting used for financial reporting and budgeting purposes, as well as covering policies for Revenue and Taxation, Budgeting and Operations, Capital Planning, Long-term City Debt and Public Borrowing, Cash Management and Investment Policies, and Accounting and Financial Reporting.	83

INTRODUCTION

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

Basic Purpose of City Government

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

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

How Should We Govern?

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

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

BASIC GOALS OF CITY GOVERNMENT

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

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

MAJOR BENEFITS FROM ESTABLISHING WRITTEN FINANCIAL POLICIES

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

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

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

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

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

CAPITAL PLANNING

General Policies

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

Specific Policies

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

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

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

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

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

LONG-TERM CITY DEBT AND PUBLIC BORROWING

General Policies

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

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

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

APPROVED BUDGET FINANCIAL POLICIES

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

Specific Policies

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

CASH MANAGEMENT AND INVESTMENT POLICIES

General Policies

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

Specific Policies

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

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

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

ACCOUNTING AND FINANCIAL REPORTING POLICIES

General Policies

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

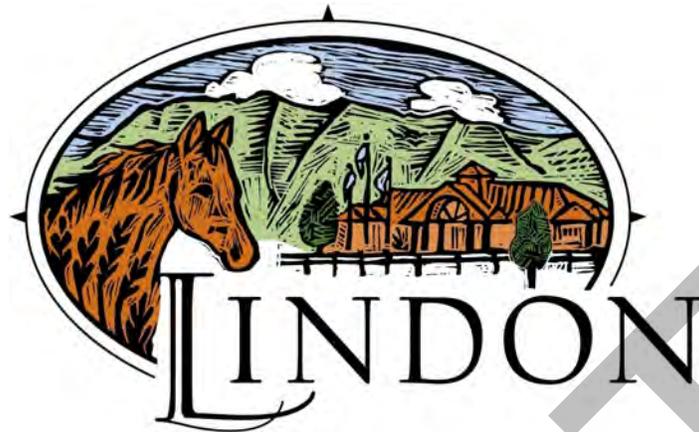
Conversely, products sold or services provided to other City funds by an individual enterprise fund shall be compensated for at a fair and reasonable rate to be determined by the City Council.

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

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

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Compensation Programs Section

This section of the 2014-2015 Budget presents information regarding Elected and Appointed Officials Compensation Programs and Employee Compensation Programs.

Elected and Appointed Officials Compensation Program.....	98
This section discusses Workers Compensation, indemnification, monthly salary, cost of living allowance, expense reimbursement and digital device allowance.	
Employee Compensation Program.....	101
This section discusses overtime, weekends and on-call, and call-out employees. It talks about administrative leave, severance pay, reimbursement for travel, meal reimbursement, uniform allowance, Workers Compensation, career development, employee retirement system, medical and life insurance, holidays, vacation, bereavement leave, jury duty, employee salary ranges, cost of living allowance, salary advancement and merit increases.	

**APPROVED BUDGET
COMPENSATION PROGRAMS**

ELECTED AND APPOINTED OFFICIALS COMPENSATION PROGRAM

This section contains the total compensation program, salaries and benefits, for elected and appointed officials, except City Administrator, Recorder, Finance Director, and Treasurer which are included in the Employee Compensation Program, and supersedes all previous policies and procedures affecting compensation except for special programs adopted by the City Council.

WORKERS COMPENSATION

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

INDEMNIFICATION

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

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

MONTHLY SALARY

Mayor	\$1,023.03
Council Liaison to Planning Commission	\$701.79
Council Member	\$601.79
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.

SOCIAL SECURITY

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

**APPROVED BUDGET
COMPENSATION PROGRAMS**

EXPENSES

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

Mileage Reimbursement

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

Meal Reimbursement

Meals will be reimbursed at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$10.00	\$10.00
Lunch	13.00	14.00
Dinner	16.00	22.00
Whole Day	39.00	46.00

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

DIGITAL DEVICE ALLOWANCE

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

AQUATICS CENTER PASSES / FITNESS ROOM ACCESS

Members of the City Council, Planning Commission, and Board of Adjustment may receive season Aquatics Center passes and/or discounted Aquatics Center fees as described in Resolution No. 2013-11-R. City Council members and their current spouse or partner are also able to use the police & fire department weight room equipment at the Community Center without charge.

FACILITY RENTALS

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

UNIFORM ALLOWANCE

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

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EMPLOYEE COMPENSATION PROGRAM

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

OVERTIME

From time to time Department Heads or other management may require employees to work overtime. Overtime work shall occur only in emergency situations. The practice of overtime work shall be kept to an absolute minimum. All overtime work must have prior approval of the Department Head. For classified employees (non-exempt employees as defined by Fair Labor Standards Act (FLSA) guidelines), any time worked over forty (40) hours in one work week will be considered overtime. Time worked does include holidays observed by the City, but does not include vacation, sick or compensatory time used or a Personal Holiday taken. Overtime will be paid on a time and one-half basis and may be in the form of compensatory time off (comp time) or monetary compensation as specified in this manual. The decision whether to allow compensatory time or overtime pay will be at the discretion of the Personnel Director, after consultation with the Department Head. Nothing in this or any other City policy shall be construed to give an expectation or right to continued or future overtime hours.

The maximum accumulation of comp time will be 240 hours, unless otherwise mandated by FLSA guidelines. An employee who has accrued the maximum number of compensatory hours shall be paid monetary overtime compensation for any additional overtime hours of work. The City may prohibit an employee who has accumulated the maximum amount of comp time from working additional overtime hours. The City may require an employee to use accumulated compensatory time before vacation, sick, or personal holiday can be used. Payment for unused compensatory time shall be made in the event of separation from service for any reason.

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

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

ON-CALL

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

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

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

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

CALL-OUT

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

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

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

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

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

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

ADMINISTRATIVE LEAVE

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

SEVERANCE PAY

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

**APPROVED BUDGET
COMPENSATION PROGRAMS**

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 practicable.

Meal Reimbursement

Meals will be reimbursed at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$ 10.00	\$10.00
Lunch	13.00	14.00
Dinner	16.00	22.00
Whole Day	39.00	46.00

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

UNIFORM ALLOWANCE

Public Works, 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 \$75 to purchase two pairs of jeans or other work clothing items. Reimbursements will be made from receipts turned in to the appropriate Department Head.

WORKERS COMPENSATION

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

CAREER DEVELOPMENT / TUITION ASSISTANCE

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

**No tuition reimbursement benefits have been proposed in the 2014-15 fiscal year budget.*

SOCIAL SECURITY

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

EMPLOYEE RETIREMENT SYSTEM

All employees of the city who work an average of thirty (30) hours or more per week per calendar year, and receive benefits such as health insurance or paid holiday, sick or vacation time, are required to participate in Utah Retirement Systems (URS). URS sets

the rate of contribution for the retirement plan. The city has opted to contribute 4.5% of each employee's gross wages into the employee's choice of URS Savings Plan without requiring the employees to contribute.

MEDICAL AND LIFE INSURANCE

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

For the 2014-2015 budget year, the monthly benefit allowance for a regular full-time employee is as follows.

Employees electing medical insurance	\$1,450.93
Employees not electing medical insurance, and employed prior to 7/01/2007	\$1,224.79
Employees not electing medical insurance, and employed after 7/01/2007	\$500.00

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

Employees will receive holiday pay for the number of hours they are normally scheduled. Any employee who is required to work on a paid holiday will be given

compensatory time off for the holiday worked. When a holiday falls on a Saturday, it shall be observed on the preceding work day. When it falls on a Sunday, it shall be observed on the following work day.

VACATION

Employees shall earn vacation time as follows:

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

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

SICK LEAVE

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

Buy Back Option

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

Sick Leave Pay-out for Retiring Employees

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

BEREAVEMENT LEAVE

Leave with pay may be granted to employees to attend the funeral of a member of his/her immediate family. Such leave shall not be charged against accrued vacation or

sick leave. The amount of time granted for funeral leave will be governed by the individual circumstances and at the discretion of the City Administrator, but is not to exceed three (3) days.

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

JURY DUTY

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

COST OF LIVING ALLOWANCE

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

SALARY ADVANCEMENT

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

MERIT INCREASE

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

AQUATICS CENTER PASSES / FITNESS ROOM ACCESS

Employees may receive season Aquatics Center passes and/or discounted Aquatics Center fees as described in Resolution No. 2013-11-R. Full and permanent part-time employees and their current spouse or partner are also able to use the police & fire department weight room equipment at the Community Center without charge.

FACILITY RENTALS

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

EMPLOYEE SALARY RANGE

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

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2014-2015

LINDON

APPROVED BUDGET COMPENSATION PROGRAMS

LINDON CITY POSITION SCHEDULE

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

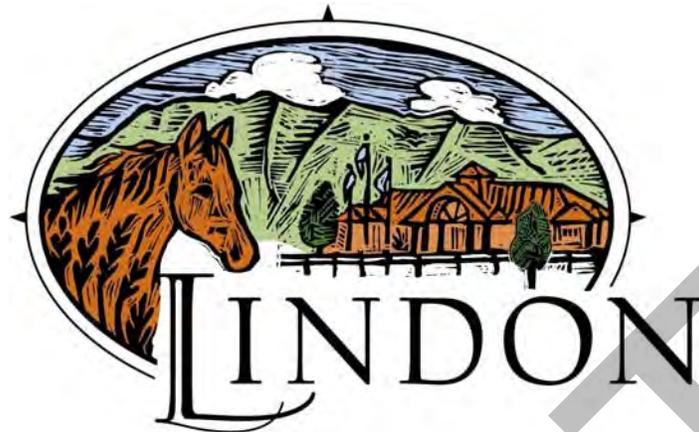
APPROVED BUDGET COMPENSATION PROGRAMS

LINDON CITY PAY RANGES FY 2014-2015 1.4% Increase

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Range
1	8.60	8.82	9.08	9.32	9.58	9.83	10.11	10.38	10.67	10.95	11.26	11.56	11.87	12.20	12.53	12.88	1
2	9.08	9.32	9.58	9.83	10.11	10.38	10.67	10.95	11.26	11.56	11.87	12.20	12.53	12.88	13.22	13.59	2
3	9.58	9.83	10.11	10.38	10.67	10.95	11.26	11.56	11.87	12.20	12.53	12.88	13.22	13.59	13.96	14.34	3
4	10.11	10.38	10.67	10.95	11.26	11.56	11.87	12.20	12.53	12.88	13.22	13.59	13.96	14.34	14.73	15.14	4
5	10.67	10.95	11.26	11.56	11.87	12.20	12.53	12.88	13.22	13.59	13.96	14.34	14.73	15.14	15.55	15.97	5
6	11.26	11.56	11.87	12.20	12.53	12.88	13.22	13.59	13.96	14.34	14.73	15.14	15.55	15.97	16.41	16.86	6
7	11.87	12.20	12.53	12.88	13.22	13.59	13.96	14.34	14.73	15.14	15.55	15.97	16.41	16.86	17.32	17.80	7
8	12.53	12.88	13.22	13.59	13.96	14.34	14.73	15.14	15.55	15.97	16.41	16.86	17.32	17.80	18.28	18.78	8
9	13.22	13.59	13.96	14.34	14.73	15.14	15.55	15.97	16.41	16.86	17.32	17.80	18.28	18.78	19.28	19.80	9
10	13.96	14.34	14.73	15.14	15.55	15.97	16.41	16.86	17.32	17.80	18.28	18.78	19.28	19.80	20.34	20.90	10
11	14.73	15.14	15.55	15.97	16.41	16.86	17.32	17.80	18.28	18.78	19.28	19.80	20.34	20.90	21.49	22.06	11
12	15.55	15.97	16.41	16.86	17.32	17.80	18.28	18.78	19.28	19.80	20.34	20.90	21.49	22.06	22.66	23.29	12
13	16.41	16.86	17.32	17.80	18.28	18.78	19.28	19.80	20.34	20.90	21.49	22.06	22.66	23.29	23.92	24.57	13
14	17.32	17.80	18.28	18.78	19.28	19.80	20.34	20.90	21.49	22.06	22.66	23.29	23.92	24.57	25.24	25.93	14
15	18.28	18.78	19.28	19.80	20.34	20.90	21.49	22.06	22.66	23.29	23.92	24.57	25.24	25.93	26.64	27.37	15
16	19.28	19.80	20.34	20.90	21.49	22.06	22.66	23.29	23.92	24.57	25.24	25.93	26.64	27.37	28.12	28.89	16
17	20.34	20.90	21.49	22.06	22.66	23.29	23.92	24.57	25.24	25.93	26.64	27.37	28.12	28.89	29.68	30.48	17
18	21.49	22.06	22.66	23.29	23.92	24.57	25.24	25.93	26.64	27.37	28.12	28.89	29.68	30.48	31.32	32.16	18
19	22.66	23.29	23.92	24.57	25.24	25.93	26.64	27.37	28.12	28.89	29.68	30.48	31.32	32.16	33.05	33.95	19
20	23.92	24.57	25.24	25.93	26.64	27.37	28.12	28.89	29.68	30.48	31.32	32.16	33.05	33.95	34.88	35.83	20
21	25.24	25.93	26.64	27.37	28.12	28.89	29.68	30.48	31.32	32.16	33.05	33.95	34.88	35.83	36.81	37.81	21
22	26.64	27.37	28.12	28.89	29.68	30.48	31.32	32.16	33.05	33.95	34.88	35.83	36.81	37.81	38.85	39.90	22
23	28.12	28.89	29.68	30.48	31.32	32.16	33.05	33.95	34.88	35.83	36.81	37.81	38.85	39.90	40.99	42.11	23
24	29.68	30.48	31.32	32.16	33.05	33.95	34.88	35.83	36.81	37.81	38.85	39.90	40.99	42.11	43.27	44.45	24
25	31.32	32.16	33.05	33.95	34.88	35.83	36.81	37.81	38.85	39.90	40.99	42.11	43.27	44.45	45.65	46.90	25
26	33.05	33.95	34.88	35.83	36.81	37.81	38.85	39.90	40.99	42.11	43.27	44.45	45.65	46.90	48.19	49.50	26
27	34.88	35.83	36.81	37.81	38.85	39.90	40.99	42.11	43.27	44.45	45.65	46.90	48.19	49.50	50.86	52.24	27
28	36.81	37.81	38.85	39.90	40.99	42.11	43.27	44.45	45.65	46.90	48.19	49.50	50.86	52.24	53.67	55.13	28
29	38.85	39.90	40.99	42.11	43.27	44.45	45.65	46.90	48.19	49.50	50.86	52.24	53.67	55.13	56.63	58.18	29
30	40.99	42.11	43.27	44.45	45.65	46.90	48.19	49.50	50.86	52.24	53.67	55.13	56.63	58.18	59.78	61.41	30
31	43.27	44.45	45.65	46.90	48.19	49.50	50.86	52.24	53.67	55.13	56.63	58.18	59.78	61.41	63.08	64.79	31
32	45.65	46.90	48.19	49.50	50.86	52.24	53.67	55.13	56.63	58.18	59.78	61.41	63.08	64.79	66.57	68.39	32
33	48.19	49.50	50.86	52.24	53.67	55.13	56.63	58.18	59.78	61.41	63.08	64.79	66.57	68.39	70.25	72.18	33
34	50.86	52.24	53.67	55.13	56.63	58.18	59.78	61.41	63.08	64.79	66.57	68.39	70.25	72.18	74.13	76.17	34
35	53.67	55.13	56.63	58.18	59.78	61.41	63.08	64.79	66.57	68.39	70.25	72.18	74.13	76.17	78.24	80.38	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	Step 13	Step 14	Step 15	Step 16	Range

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Fee Schedule Section

This section of the 2014-2015 Budget presents information regarding all of the City's services and their corresponding fees.

Aquatics Center	114
Cemetery	116
Development	117
Land Use	119
Licenses	120
Miscellaneous	121
Orem Fire Service	122
Police	123
Public Works	124
Recreation	124
Rental	125
Utilities	127
Addendum-Prices per Linear Foot	129

AQUATICS CENTER

Daily Admission Fees – Does NOT include Flow Rider

- Infants (3 years and under) Free
 Children under 9 must be accompanied in the facility by an Adult (18+) at all times.
 Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Youth (4-17) \$4.50
 Children under 9 must be accompanied in the facility by an Adult (18+) at all times.
 Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Adults (18-54) \$5.50
 Lindon Residents receive \$1 off Adult admission with I.D.
- Seniors (55+) \$3.50
- Super Seniors (80+) Free
 Seniors age 80 and over admitted FREE with I.D.
- Family Night (Monday 6:00-8:45 pm) \$16.50
 Includes admission for immediate family.
- Fitness/Lap Swim Time \$3.50
 For purpose of exercise only.
- Group Rates
 - 25-49 people \$4.00 per person (27% discount)
 - 50-99 people \$3.50 per person (36% discount)
 - 100+ people \$3.00 per person (45% discount)

Flow Rider Fees

- All Day Flow Rider Pass (per day fee) \$10.00
 - During open plunge hours
- Lessons (per session)
 - Residents \$50.00
 - Non-Residents \$55.00
- ✧ 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!

Junior Life Guard Class (per session)

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

FEE SCHEDULE

Punch Pass

- 10 Punches (buy 9, get 1 free)
 - Resident \$40.50
 - Non-resident \$49.50
- 20 Punches (buy 18, get 2 free)
 - Resident \$81.00
 - Non-resident \$99.00

Rental Rates

- Flow Rider Rental
 - Private Rental (before or after Open Plunge hours) \$200.00/hr
- Leisure and Competition Pool
 - Private Rental (after hours) minimum 1 hour \$350.00/hr
- Leisure/Competition Pool and Flow Rider
 - Private Rental (after hours) minimum 1 hour \$450.00/hr
- Party Room Rental \$35.00/hr

✧ All Guests planning to ride the Flow Rider must complete a waiver before they are allowed access. Parent/Guardian signature required for all riders under 18 years of age.

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

Season Passes – Does NOT include Flow Rider

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

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

Swim Lesson (per session)

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

Swim Team

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

CEMETERY

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

Purchase of Burial Right (Cemetery Plot)

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

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

Interment (Opening/Closing Costs)

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

- Additional fee for Saturdays/After hours \$275.00
"After hours" rate applies to funerals starting after 12:30 pm on a regular work day.
 - Single-Depth Burial
 - Resident \$250.00
 - Non-Resident \$450.00
 - Double-Depth Burial
Double-depth burials are no longer available; however, double-depth burial rights purchased prior to June 20, 2008 will still be honored.
 - Resident \$300.00
 - Non-Resident \$600.00
 - Cremation Burial
 - Resident \$200.00
 - Non-Resident \$300.00
- Two urns may be buried in one plot with one headstone for both names.
- Infant Burial
 - Resident \$100.00
 - Non-Resident \$250.00

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

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

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

DEVELOPMENT

Agricultural Stand Pipe Fee (per year)	\$20.00
Administrative Sign Fee	\$25.00
For painted, laminated or similar signs that do not require a physical on-site inspection.	
Asphalt Assessment	Cost based on Addendum showing prices per linear foot
Building Permit	Based on evaluation of structure and 1997 Uniform Building Code, Table 1-A rates
Building Permit Application Deposit	
▪ Residential	\$100.00
▪ Commercial	\$300.00
Deposit will be applied toward building permit fees. If application is cancelled, deposit may be refunded depending on amount of review work done by Lindon City.	
Building Permit State Fee	1% of Building Permit Fee
Contractor Cleanup Fee	Actual cost, minimum of \$250.00/hr + tipping fees + equipment rental
Engineering Review Fee	Actual Cost
For reviews not covered by Land Use Application Fees	
Grading Plan Review	Actual Engineering cost
Park, Recreation and Trails Impact Fee (per dwelling unit)	
▪ Single-Family, detached	\$4,500.00
▪ All other residential	\$1,500.00
Performance Cash Bond (refundable)	\$1,000.00
Plan Review Fee	
▪ Residential	25% of permit fee
▪ Commercial	65% of permit fee
Planning Administrative Fee	
▪ Residential	\$50.00
▪ Commercial/Industrial	\$250/Acre
Pressurized Irrigation Water Connection	See "Water Shares"

Road Impact Fee

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

Sewer Impact Fee \$2,561.00

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

Sewer Inspection Fee \$25.00

Sewer Line TV Inspection Fee \$0.85/linear foot

Sewer Main Line Assessment
Cost based on Addendum showing prices per linear foot

Sidewalk Assessment Cost based on Addendum showing prices per linear foot

SWPPP Sign Deposit \$35.00

Storm Water Impact Fee \$799.00

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

Street & Regulatory Signs (Paid before plat is recorded) Actual cost

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

Water Impact Fees - Culinary

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

Water Inspection Fee \$25.00

Water Line Assessment - Culinary or Secondary
Cost based on Addendum showing prices per linear foot

Water Meter Installation

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

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

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

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

2 shares of Hollow Water Whole Stream	1.2 shares of Murdock/Provo Reservoir - Full
3 shares Hollow Water Half Stream	½ share Provo Bench Canal
2 shares of Cobbley Ditch	1.9 shares Southfield & Spring Ditch

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

LAND USE

Annexation Application Fee	\$1,750 + Actual costs for required noticing
Water shares will need to be turned in at time of development	
Appeal Fee	\$250.00
Application Cancellation Fee	\$25.00
Concept Review	\$100.00
Conditional Use Permit	\$500.00
▪ Wild and Exotic Animals	\$50.00
▪ Temporary	\$250.00
Fence Permit Application Fee	\$25.00
General Plan Amendment	\$650.00
Major Subdivisions (4 lots or more)	\$2,500.00 + \$150.00/lot
Minor Subdivisions (3 lots or less)	\$1,200.00

Miscellaneous Application	\$150 plus Actual Engineering Cost
Non-Conforming Use Application	\$500.00
Phased Subdivision Final Application	\$500.00 + Actual engineering cost incurred by City
Plat Amendment	\$950.00
Property Line/Lot Line Adjustment	\$350.00
Recording Fee	\$25 + Utah County fees
Reimbursement Agreement	\$600.00 + Actual engineering cost incurred by City
Site Plan	
▪ Under 2 acres	\$2,000.00
▪ Over 2 acres	\$2,000 + \$250/acre (rounding up to next whole acre)
Staff-approved Amended Site Plan	\$600.00 + Actual engineering cost incurred by City
Temporary Site Plan	\$115.00
Variance of Board of Adjustment	\$500.00

LICENSES

Animal License	As charged by North Utah County Animal Shelter
Business License	
▪ New Businesses	\$40.00
▪ Amusement Devices	
Annual fee for pool tables, pinball machines, electronic games, juke boxes, etc.	
• 0 - 5 devices	\$ 0.00
• 6 - 15 devices	\$50.00
• More than 15 devices	\$100.00
▪ Auctions	\$300.00
▪ Banks and Savings and Loan Companies	\$300.00
▪ Beer License	\$300.00
(Must be Council approved and provide proof of insurance bond)	
• Additional non-refundable application fee for Class A, B, or C	\$100.00
▪ Firework Sales-per location	\$50.00
• Refundable cash bond	\$300.00

FEE SCHEDULE

▪ Home Occupation	\$40.00
▪ Industrial, Manufacturing, Distribution, Construction and Assembly	\$310.00
▪ Light Industrial, Manufacturing, Distribution, Construction and Assembly	\$155.00
▪ Pawn Brokers and Loan Companies	\$300.00
▪ Real Estate Brokers	\$50.00
▪ Restaurant and Food Related	\$190.00
▪ Retail	\$100.00
▪ Seasonal	\$40.00
▪ Service Related	\$100.00
▪ Sexually Oriented Business (Must be Council approved)	\$300.00
▪ Special Events	\$100.00
▪ Transient, Itinerant Merchants or Itinerant Vendors	\$40.00
▪ Wireless Communications Antenna Array	\$75.00
Cancellation Fee	\$10.00
Duplicate License	\$10.00
Home Occupation Application Fee	\$25.00
One time fee with Business License	
Penalty for Late Licensing or Renewal	10% plus 1.5% per month
Licenses must be purchased before starting business and renewed annually by December 31.	

MISCELLANEOUS

Copies	
▪ Black/grayscale	\$0.25/page
▪ Color	\$0.75/page
Document Scanning and CD Creation	\$10 per CD + \$1/page after 10 pages
Faxes	
▪ First 10 pages	\$1.00
▪ Each additional page	\$0.10
Large Animal Impounding	\$10.00/day
Library Card Reimbursement	75 % of cost
For Orem and Pleasant Grove libraries only. Must present library receipt. Only 1 reimbursement will be given each year (from July 1 to June 30) whether on a 6 month or	

FEE SCHEDULE

1 year card and will be limited to 1 per family, not property. Residents that do not have the water bill in their name will have to present other proof of residency (i.e. recent electric bill or phone bill).

Maps

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

Merchant Fee

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

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

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

Request for Information

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

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 0.1862%
- Telecommunications 3.5%
- Transient Room Tax 1.0%

Weed Abatement

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

OREM FIRE SERVICE

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

POLICE

Alarm Permits	\$25.00
Animal Trap Deposit	
▪ Resident	\$50.00
▪ Non-resident	Not Available
Civil Paper Service	\$75.00
Faxes	
▪ Up to 10 pages	\$1.00
▪ Each additional page	\$0.10
Fingerprinting	
▪ Resident	Free
▪ Non-resident	\$25.00
Home Drug Test Kit	\$15.00
Investigative Subpoena, Subpoena Ducus Tecum, Civil Lawsuit	
▪ Reports	\$10 minimum, \$0.25 per page
▪ Research Time	\$20.00/hr
(First 15 minutes are free. Fee will be charged in quarter-hour increments.)	
Jail or Department Property Damage Restitution	Actual repair or replacement cost
Mailing/Postage	
▪ Minimum	\$1.00
▪ Maximum	actual cost over \$1.00
Photos	
▪ Email	\$5.00
▪ On CD	\$15.00
Prisoner Transportation/Intra-State Extradition Mileage (one-way)	Current Internal Revenue Service Standard Mileage Rate
Private Traffic Control/Security (Officer & Car)	\$75.00 per hour, minimum 2 hours
Property Storage	\$15/day, commencing 72 hours after property is initially held

RAD (Resist Aggression Defensively)

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

Sex Offender Registration \$20.00

Special Event Permit

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

Traffic Accident Report \$10.00

Youth Court Attendance \$30.00

PUBLIC WORKS

Hydrant Water Usage

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

Material Testing Fee Actual cost or based on Engineer estimate

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

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

Water Pipe Flushing Actual cost as determined by City Engineer

RECREATION

Basketball \$45.00

Baseball \$35.00

Soccer

- Fall Indoor Soccer \$35.00
- Spring Soccer \$35.00

Volleyball \$35.00

Late Fee \$5.00

Cancellation Fee \$10.00

✧ Refund policy for sports and other programs:

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

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

RENTALS

✧ Refund policy for rentals:

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

For pool rentals, see "Aquatics"

Community Center

- Deposit 50% of total rental cost
- Hourly Rates

<u>Area</u>	<u>Resident</u>	<u>Non-profit</u>
Classroom	\$25/hr	\$15/hr
Gymnasium	\$50/hr	\$30/hr
Kitchen	\$20/hr	\$20/hr
Cultural Art Auditorium	\$45/hr	\$25/hr

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

FEE SCHEDULE

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

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

Parks

- ✧ Reservations for pavilion rentals will not be taken before the first business day of the current calendar year and are taken throughout the year. Pavilions can be reserved April 15 through October 15 (weather permitting) of the current year.
- ✧ Inflatables, carnival rides, water slides, dunk tanks, etc. require a certificate of insurances naming Lindon City as additionally insured before reservations will be approved.
- Pavilions only (ball fields are not reserved)
 - Resident
 - » Partial Day (10am-3:30pm,4:30pm-10pm) \$25.00
 - » Full Day (10am-10pm) \$50.00
 - Non-Resident
 - » Partial Day (10am-3:30pm,4:30pm-10pm) \$40.00
 - » Full Day (10am-10pm) \$80.00
- Horse Arena No charge
- Horse Arena - Preparatory Grooming \$30.00
- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00

Signed agreement and payment due at time of reservation.

Veteran's Memorial Hall (Available only to Residents)

- Refundable Deposit \$200.00
- Partial Day (up to 4 hours) \$100.00
- Full Day (4-8 hours) \$200.00
- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00
- Failure to return key Forfeit Deposit (\$200)

Signed agreement, deposit and payment due at time of reservation.

UTILITIES

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

Culinary Water

ZONES		METER SIZE					
		1"	1 ½"	2"	3"	4"	6"
Below North Union Canal	base	\$16.17	\$29.11	\$46.89	\$177.87	\$323.40	\$599.91
	ea. 1000 gal.	\$1.33	\$1.33	\$1.33	\$1.33	\$1.33	\$1.33
Above North Union Canal	base	\$17.51	\$31.52	\$50.78	\$192.61	\$350.20	\$649.62
	ea. 1000 gal.	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40
Upper Foothills	base	\$26.24	\$47.23	\$76.10	\$288.64	\$524.80	\$973.50
	ea. 1000 gal.	\$1.63	\$1.63	\$1.63	\$1.63	\$1.63	\$1.63

Accessory apartments are charged an additional base rate.

Deposit (one time)

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

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

Garbage (Residential Only)

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

Accessory apartments are charged for a first garbage can.

Late Fee (on past due balance, charged monthly) \$10.00

Reconnect Fee (per incident)

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

Recycling, per can \$4.13

Secondary Water

- Non-Agricultural
 - Lots up to 11,000 sq. ft. \$8.00
 - Lots 11,001 - 21,000 sq. ft. \$10.00
 - Lots 21,001 - 28,000 sq. ft. \$15.00
 - Lots 28,001 - 40,000 sq. ft. \$20.00
 - Lots 40,001 - 60,000 sq. ft. \$30.00

FEE SCHEDULE

- Lots 60,001 - 80,000 sq. ft. \$40.00
- Lots 80,001 - 87,120 sq. ft. \$50.00
- Lots 2 acres or more
 - » Base rate \$50.00
 - » Each ¼ acre (or part thereof) \$3.00
- Agricultural rate
 - Base rate \$10.00
 - Each acre (or part thereof) \$3.00

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

Sewer - per Residential Unit

- Base charge \$16.97
- Usage rate per 1000 gallons \$3.05

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

Storm Water

\$5.47

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

Utility Sign-up Fee

\$10.00

Utility Agreement must be signed before services commence.

Utility Shut-off Notice Fee

\$5.00

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

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

2014-2015

APPROVED BUDGET FEE SCHEDULE



ADDENDUM - PRICES PER LINEAR FOOT

July 2014

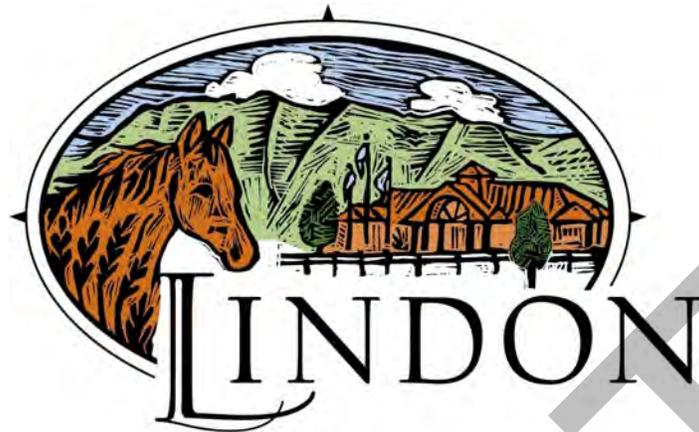
ITEM	UNITS	UNIT PRICE	PER LINEAR FOOT PRICE	COMMENTS
SANITARY SEWER				
8" Sewer main	L.F.	\$21.00	\$21.00	
4' Standard manhole	EA.	\$2,925.00	\$7.31	Based on 400' spacing
Sewer pipe embedment material	L.F.	\$3.70	\$3.70	This is mostly needed where groundwater is high
STORM WATER				
12" RCP storm drain	L.F.	\$37.00	\$37.00	
4' Standard manhole	EA.	\$2,700.00	\$6.75	Based on 400' spacing
Curb face inlet box	L.F.	\$2,100.00	\$5.25	Based on 400' spacing
Storm drain line embedment material	L.F.	\$3.70	\$3.70	This is mostly needed where groundwater is high
CULINARY WATER				
8" Water main	L.F.	\$29.25	\$29.25	
10" Water main	L.F.	\$33.50	\$33.50	
12" Water main	L.F.	\$37.75	\$37.75	
8" Gate valve	EA.	\$1,050.00	\$1.59	Based on 660' spacing
10" Gate valve	EA.	\$1,250.00	\$1.89	Based on 660' spacing
12" Butterfly valve	EA.	\$1,750.00	\$2.65	Based on 660' spacing
Culinary line embedment material	L.F.	\$3.70	\$3.70	This is mostly needed where groundwater is high
Fire hydrant assembly	EA.	\$2,625.00	\$6.56	Based on 400' spacing
SECONDARY WATER				
4" Secondary main	L.F.	\$9.50	\$9.50	
6" Secondary main	L.F.	\$12.50	\$12.50	
4" Gate valve	EA.	\$675.00	\$1.02	Based on 660' spacing
6" Gate valve	EA.	\$900.00	\$1.36	Based on 660' spacing
Secondary line embedment material	L.F.	\$3.15	\$3.15	This is mostly needed where groundwater is high
CONCRETE WORK				
6' Curb, gutter & sidewalk	L.F.	\$33.50	\$33.50	
Driveway in 6' curb, gutter & s/w	EA.	\$315.00	\$3.15	Based on 1 per 100 linear feet
4" Base course for 6' curb, gutter & sidewalk	L.F.	\$1.60	\$1.60	
ASPHALT				
Remove asphalt pavement	S.F.	\$0.65	\$3.25	Based on 5' wide strip of pavement removal
3" Asphalt (road widening)	S.F.	\$1.60	\$8.00	Based on 5' of new pavement width
8" Base course (road widening)	S.F.	\$1.45	\$7.25	Based on 5' of new pavement width
Roadway excavation	C.Y.	\$25.25	\$5.05	Based on excavation for 5' of new pavement width
Asphalt Sawcutting	L.F.	\$0.95	\$0.95	
MISCELLANEOUS				
Conduit smaller than 4"	L.F.	\$6.50	\$6.50	Conduit installed in roadways at time of construction
4" Conduit	L.F.	\$7.25	\$7.25	Conduit installed in roadways at time of construction
6" Conduit	L.F.	\$8.50	\$8.50	Conduit installed in roadways at time of construction
Conduit smaller than 4"	L.F.	\$12.50	\$12.50	Conduit installed in existing roads
4" Conduit	L.F.	\$14.75	\$14.75	Conduit installed in existing roads
6" Conduit	L.F.	\$16.75	\$16.75	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.

J-U-B Engineers, Inc.

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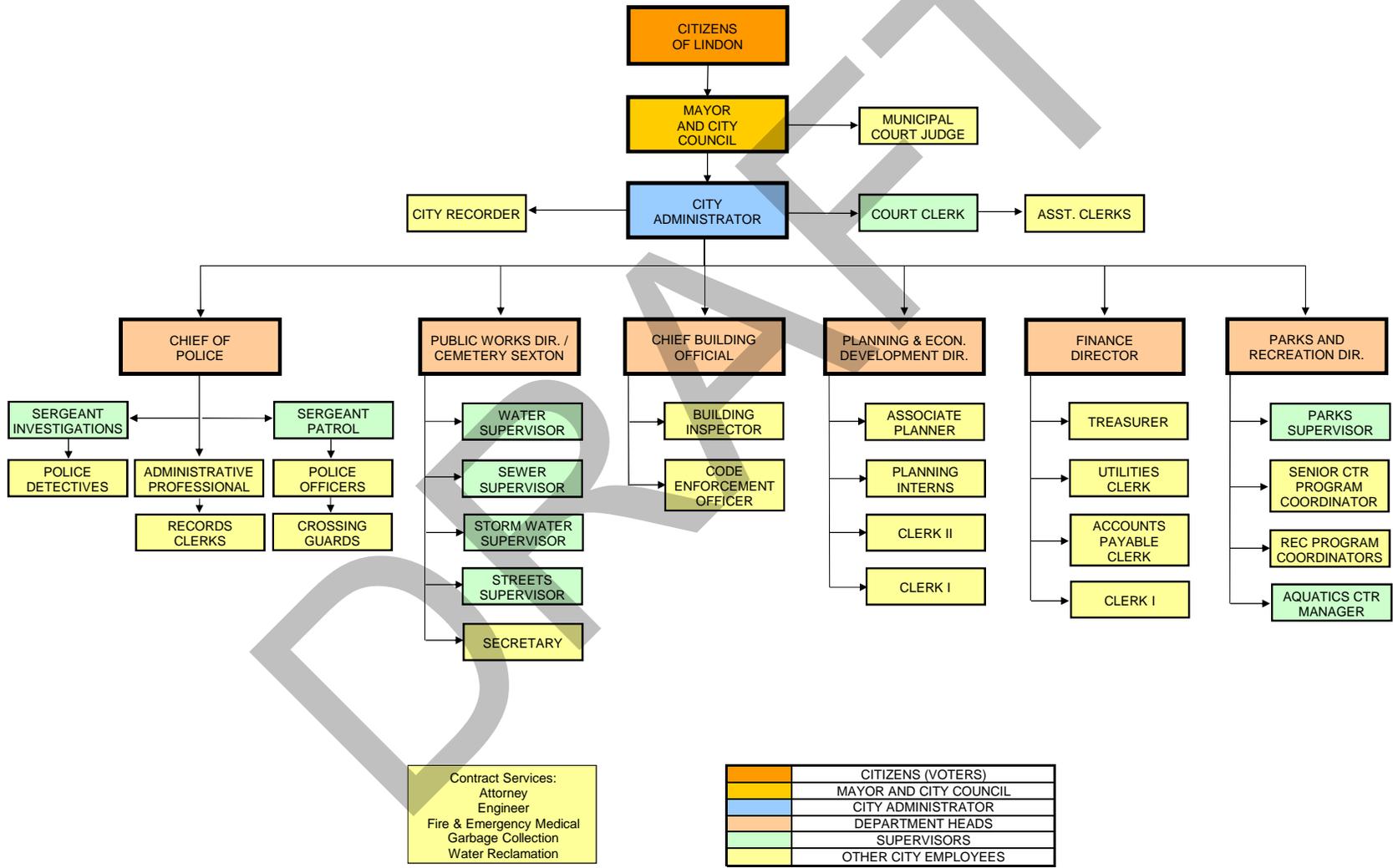


Appendix

This section of the 2014-2015 Budget presents additional useful information.

Lindon City Organizational Charts.	132
This is an overview of Lindon City's organization.	
GFOA Distinguished Budget Presentation Award.	133
This is a reproduction of the Government Finance Association's Distinguished Budget Presentation Award which was awarded to Lindon City for the 2013-2014 budget document. More information about this award is in the Budget Message or available at www.gfoa.org .	
Glossary.	134
Alphabetical list of governmental and financial terms with their definitions.	
Acronyms.	151
Acronyms are defined.	

LINDON CITY ORGANIZATIONAL CHART
Fiscal Year 2014-2015





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Lindon City

Utah

For the Fiscal Year Beginning

July 1, 2013

A handwritten signature in black ink, which appears to read "Jeffrey R. Emery".

Executive Director

APPENDIX

GLOSSARY

A

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

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

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

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

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

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

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

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

B

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

APPENDIX

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

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

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

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

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

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

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

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

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

C

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

APPENDIX

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

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

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

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

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

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

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

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

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

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

D

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

APPENDIX

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

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

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

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

DIVISION A sub-unit of a Department organization.

E

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

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

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

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

APPENDIX

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

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

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

F

FEES Charges for specific services.

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

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

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

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

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

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

APPENDIX

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

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

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

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

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

G

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

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

APPENDIX

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

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

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

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

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

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

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

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) An organization whose mission it is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. In establishing its standards, the GASB exercises its judgment only after research, due process, and careful deliberation. GASB standards

APPENDIX

are officially recognized as authoritative by the American Institute of Certified Public Accountants and by many laws and regulations that apply to state and local governments.

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

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

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

I

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

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

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

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

INTERFUND TRANSFER Amounts transferred from one fund to another.

INTERNAL SERVICE FUND A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or

APPENDIX

agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

L

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

M

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

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

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

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

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

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

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

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

APPENDIX

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

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

N

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

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

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

O

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

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

APPENDIX

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

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

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

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

P

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

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

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

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

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

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

APPENDIX

departments may make up a program while cost centers from the same department to make up a division.

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

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

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

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

R

RDA See Redevelopment Agency

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

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

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

REPLACEMENT SCHEDULE A schedule used to document information for vehicles and equipment currently used in operations. The information includes description of

APPENDIX

assets, year of purchase, useful life, amount of original purchase, year to be replaced, and estimated future cost of replacement.

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

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

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

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

REVENUE The term designates an increase to a fund's assets which does not increase a liability (e.g., proceeds from a loan); does not represent a repayment of an expenditure already made; does not represent a cancellation of certain liabilities; and does not represent an increase in contributed capital.

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

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

APPENDIX

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

S

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

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

SPECIAL ASSESSMENT Another name for NON-AD VALOREM ASSESSMENT.

SID See Special Improvement District

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

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

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

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

SUB-ELEMENT Each element of the City’s General Plan has a sub-element or series of sub-elements which make up the goals or standards desired for the future of the

APPENDIX

community. These sub-elements provide the avenue for which long-range policy making of the General Plan is developed and ultimately implemented.

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

T

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

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

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

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

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

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

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

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

TRANSFERS A term referring to monies moved from one budgetary fund or sub-fund to another. Because of legal or other restrictions, monies collected in one fund

APPENDIX

may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Inter-fund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intra-fund Transfer.

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

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

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

U

UDOT An acronym for the Utah Department of Transportation.

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

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

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

W

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

Z

ZERO-BASE BUDGETING (ZBB) A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB

starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

DRAFT

ACRONYMS

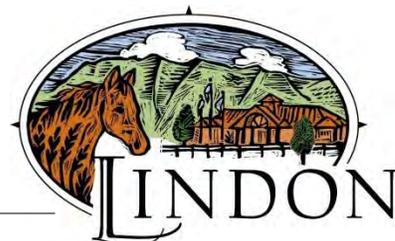
AWWA	American Water Works Association
CIP	Capital Improvement Program
COLA	Cost of Living Allowance
CPI	Consumer Price Index
CTR	Certified Tax Rate
FTE	Full Time Equivalent
GAAP	General Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association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

8. Recess to Lindon City Redevelopment Agency Meeting (RDA)*(10 minutes)*

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

See RDA agenda for details of RDA budget adoption for fiscal year 2014-15. The RDA budget is found within the budget documents provided in the previous agenda item. The RDA Board will convene to review and approve RDA budget, then reconvene the Lindon City Council meeting.

Notice of Meeting of the Lindon City Redevelopment Agency



The Lindon City Redevelopment Agency (RDA) will hold a meeting beginning at **8:30 p.m.**, or as soon thereafter as possible, on **Tuesday, June 17, 2014** in the Lindon City Center council chambers, 100 North State Street, Lindon, Utah. The agenda will consist of the following:

Conducting: Jeff Acerson, Chairman

(Review times are estimates only)

1. **Call to Order / Roll Call** *(5 minutes)*
2. **Approval of minutes from September 3, 2013** *(5 minutes)*
3. **Public Hearing – Final Budget for Fiscal Year 2014-2015 (Resolution 2014-1-RDA)** *(10 minutes)*
 The Board of Directors will receive public comment on the final Lindon City Redevelopment Agency (RDA) budget for fiscal year 2014-2015. The tentative RDA budget was adopted on May 6, 2014. Additional budget committee meetings, public hearings and public work sessions have been held where budget issues were discussed. The Board of Directors will act to approve the final budget for fiscal year 2014-2015, amend the budget for fiscal year 2013-2014, and approve an agreement for services between the RDA and Lindon City for administrative services.

Adjourn and reconvene the Lindon City Council meeting.

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

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

Posted By: Kathy Moosman
Time: ~1:00 p.m.

Date: June 11, 2014
Place: Lindon City Center, Lindon Police Dept, Lindon Community Center

The Lindon City Redevelopment Agency held a meeting on **Tuesday, September 3, 2013** beginning at approximately 7:15 p.m. in the Lindon City Center, City Council Chambers, 100 North State Street, Lindon, Utah.

Conducting: James A. Dain, Chairperson

PRESENT

ABSENT

- James A. Dain, Chairperson
- Mark L. Walker, Boardmember
- Bret Frampton, Boardmember
- Matt Bean, Boardmember
- Randi Powell, Boardmember
- Jeff Acerson, Boardmember
- Adam Cowie, Executive Secretary
- Kathryn Moosman, City Recorder

COUNCILMEMBER WALKER MOVED TO RECESS THE MEETING OF THE LINDON CITY COUNCIL AND CONVENE THE MEETING OF THE LINDON CITY REDEVELOPMENT AGENCY AT 7:15 P.M. COUNCILMEMBER POWELL SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

MINUTES – The minutes of the meetings of June 4, 2013 were reviewed.

BOARDMEMBER ACERSON MOVED TO APPROVE THE MINUTES OF THE MEETING OF JUNE 4, 2013. BOARDMEMBER POWELL SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

- BOARDMEMBER WALKER AYE
- BOARDMEMBER FRAMPTON AYE
- BOARDMEMBER POWELL AYE
- BOARDMEMBER BEAN AYE
- BOARDMEMBER ACERSON AYE

THE MOTION CARRIED UNANIMOUSLY.

CURRENT BUSINESS –

1. **Public Hearing** – *700 N. Community Development Project Area Plan*. A public hearing regarding the draft of the 700 North Community Development Project Area Plan to allow public comment on the draft project area plan and whether the draft project area plan should be revised, approved, or rejected.

BOARDMEMBER POWELL MOVED TO OPEN THE PUBLIC HEARING. BOARDMEMBER ACERSON SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Adam Cowie, Executive Secretary, led the discussion by explaining that this item is a public hearing required to receive public comment on the proposed 700 North Community Development Project Area Plan which will allow tax increment to be brought into that area. Mr. Cowie further explained that the City Council has had previous discussion that this financing ability would provide funds, primarily for infrastructure

permits, in this area. Mr. Cowie noted that Jason Burningham, with Lewis, Young, Robertson and Burningham Financial Consultants, is in attendance to present this plan to the Board. He went on to explain that the Board will review the procedural steps and also hear any public comment.

Jason Burningham addressed the Council at this time. Mr. Burningham explained that he thought it would be helpful, prior to hearing any public comment, to provide an overview to the Board of what a CDA is and how it may be different from an RDA or an EDA. Mr. Burningham then gave his prepared presentation to the Board. He noted that many are familiar with Redevelopment Agencies, but they have been superseded by the Community Development and Renewal Agencies Act. He went on to say that under this act, a local municipality has the option of creating three (3) project areas: a Community Development Area (CDA), which is proposed for the 700 North Corridor, and an Economic Development Area (EDA), with the primary purpose being to promote employment specific types of development. He noted that Urban Renewal areas are more typically used for blighted areas, and are more of a traditional development project where, over time, they have become dilapidated and there needs to be some significant improvements made.

Mr. Burningham stated that the purpose of the CDA is to promote community enhancement, and that is generally what the tax increment funds are used for; promoting existing businesses and to encourage them to expand operations or promote new development; and to also target specific uses, that are not there, that the City may like to see happen in terms of expanding their tax base. Mr. Burningham further stated that often the CDA is a tool that may also be used to promote public infrastructure improvements (system oriented) where they may be lacking. Occasionally CDA's are also used to promote affordable housing (defined as low to moderate income housing), and is based on the median adjusted household income within the community itself.

Mr. Burningham noted that expanded employment opportunities is another objective of CDA's and other community concerns or priorities. Mr. Burningham then gave important clarification on tax increments. He noted that going through a public hearing process, the public can be confused about what tax increment is. It is not the result of a tax increase, so none of the taxing entities levy or increase taxes, so property owners are not subject to a tax increase. Tax increment is based on the current year those taxes are frozen, and when any additional new development or growth occurs that would be the incremental value that goes above and beyond that; so whatever taxes are collected in excess of that base level is what is defined as tax increment. He further stated that instead of flowing to the taxing entities, i.e., the city, school district, county, etc., a portion of that incremental property tax could be used by the agency, and is indeed proposed to be used by the agency, to promote the development here; that is what the increment is defined as. There was then some general discussion regarding this issue.

Mr. Burningham then focused on the overall process to create the CDA. He noted the governing body, the Redevelopment Agency, authorized a Draft Project Area Plan to be developed, by resolution, this past March. He added that since the Draft Project Area Plan was authorized, they have been in the process, with the engineers and the city, looking at the general plan and the overall land use and developing the project area plan. Mr. Burningham discussed that step three is really the current part of the process where notices have been mailed to all of the property owners within the area, as well as the taxing entities, so they are all aware of the public hearing. Mr. Burningham further discussed that tonight both the City and the RDA has the opportunity to consider whether to adopt the Project Area Plan as the official plan for the area. Assuming it is adopted by the RDA as well as the City, the next steps would be to formally go to each of the entities

(School District and County) and discuss the participation rate. He noted there would be formal meetings held that the City would also attend and take part in the interlocal process, just as the other entities will be asked to participate in the process.

Mr. Burningham then focused on the specific project area plan. He noted that the plan does comply with all the requirements under Utah Code. He added that it is a written plan, very much like a General Plan or a Master Plan. Mr. Burningham stated that they will ensure the plan meets the City's General Plan for that area and that it is conforming and consistent with the land uses and the objectives that the City wants to create there, all of which meets those requirements. Mr. Burningham stated that the proposed project area boundaries are approximately 278 acres, of which 258 of those acres are developable and spread across 61 parcels. Mr. Burningham then referenced the boundary map. He also noted that to promote these types of uses the plan has identified nearly a million square feet of potential development for retail. In addition, there would be almost a million square feet of office development (professional, business, research, technology, campus oriented or flex space type of uses), all of which would have to conform to the current zoning guidelines in that area.

Mr. Burningham noted that one of the areas they have built into the plan, but not necessarily zoned specifically for that right now, is some potential of multi-family dwellings. He explained that this component has been built into the plan more as a place holder, but recognizing that with all mixed use projects there is sometimes the "rooftop" demand from developers which does not always make sense. He added that they have built in approximately 250 multi-family dwelling units in the area, which is about 12%. There was then some additional discussion regarding this component. Mr. Burningham cautioned, for the record, that there are many cities that have built with the premise that if the rooftops come in the rest will follow. He cautioned the Council to be careful going into this that as proposals come to this body that they be evaluated and not in the context of the hope that bringing the residential now the retail will come after. He stated that a concentrated financial package that brings all of them together at the same time is something worth considering, but too often communities have been told that the rooftops will drive the rest of the development and it just hasn't happened.

Mr. Burningham further explained that the plan talks about the first tax increment year (proposed to be around 2019) and also establishes the base year value, all of which are part of the project area plan requirements. He added that currently it is a 53 million dollar base value with another estimated 200 million dollars of incremental value. It would be a significant amount of tax base and would probably be equivalent of 20% – 25% of what the City currently has in total value. Mr. Burningham then noted some of the primary reasons identified in the plan as follows:

1. Twenty-one (21) million dollars of infrastructure needs (per JUB Engineers), streets, sidewalks, culinary water, sewer, storm water, street lights, telecommunication improvements and well as landscaping. All of which are not going to be able to be funded through tax increment, but it does go along way in helping meet some of those needs.
2. Stimulate and accelerate capital investment (without it the tax base will not grow).
3. Creation of new jobs. Based on the proposal, this would create in excess of 1,500 new jobs to this area over that period of time, which is very critical to Utah County and the State of Utah.
4. Tax increment is an essential part. The project area budget will really help outline the various specific interlocal agreements that will go through with each of those taxing entities.

Mr. Burningham concluded by stating this Community Development Project Area has been very well thought out by the City. It was not just talked about one or two times, but there was a lot of development discussion, including the west side of the freeway (where a CDA may be eventually). This particular area was identified because it is ripe and ready to proceed, but without the infrastructure it couldn't happen. Mr. Burningham commented that the real benefit here is that property ownership may also be able to accelerate their own development because public infrastructure could go in. Mr. Burningham noted that the plan also identifies the process in which the RDA could consider how development might happen, as well as the property owners proposing plans in which you could consider, as well as outside developers that may come in and potentially assemble the land. Following some additional discussion by the Council Chairperson Dain called for any public comment.

Ron Anderson, property owner in attendance, asked for verification if this action will take property out of the green belt. Mr. Burningham clarified that a CDA has no other tools like some other projects, for example EDA's. And unless a property owner desires to be party to the promotion of this development, they can continue to use their land however they wish. Nothing would force the landowner to move out of their current land use even if it is green belt. He further noted that their hope is that as the area develops it does promote higher and better use and the property owner could benefit from that. He added that they will not use eminent domain, this is strictly for tax increment only. Mr. Anderson also inquired if this passes, if it is set in stone that it will have to be zoned mixed commercial or if it could still be zoned residential. Mr. Burningham stated that it could still be residential, but that would depend on the Planning Commission and City Council decisions.

Chairperson Dain called for further public comment. Hearing no further public comments he called for a motion to close the public hearing.

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

Chairperson Dain called for any further comments or discussion from the Board. Councilmember Powell questioned Mr. Burningham on page four of the project plan proposal under description of boundaries. She noted that it lists 278 acres vs. the 282 acres. Mr. Burningham stated that he would recommend that the draft clarification be included in the motion. Chairperson Dain called for any further comments or discussion from the Board. Hearing no further comments he moved on to the next agenda item.

2. **Review and Action** – 700 N. Community Development Project Area Plan Adoption. Consideration of Resolution #2013-3-RDA, a resolution approving the draft 700 North Community Development Project Area Plan as the official Project Area Plan.

Chairperson Dain called for a motion on the review and action on the 700 N. Community Development Project Area Plan Adoption (Resolution #2013-3-RDA).

BOARDMEMBER POWELL MOVED TO ACCEPT AND ADOPT RESOLUTION #2013-3-RDA, THE 700 NORTH COMMUNITY DEVELOPMENT PROJECT AREA PLAN WITH CLARIFICATION OF PAGE FOUR (4) OF THE PROJECT PLAN AS DISCUSSED. BOARDMEMBER FRAMPTON SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

BOARDMEMBER WALKER AYE
 2 BOARDMEMBER FRAMPTON AYE
 BOARDMEMBER POWELL AYE
 4 BOARDMEMBER BEAN AYE
 BOARDMEMBER ACERSON AYE
 6 THE MOTION CARRIED UNANIMOUSLY.

8 3. **Review and Action** – *RDA/Lindon, Interlocal Agreement for 700 N CDA.*
 Consideration of Resolution #2013-4-RDA, a resolution approving an Interlocal
 10 Cooperation Agreement between the Redevelopment Agency of Lindon City and
 Lindon City for the collection and remittance of incremental property taxes collected
 12 from property within the 700 North Community Development Project Area.

14 Chairperson Dain called for a motion on the review and action on the
 RDA/Lindon, Interlocal Agreement for 700 N. CDA (Resolution #2013-4-RDA).

16 BOARDMEMBER POWELL MOVED TO APPROVE RESOLUTION #2013-4-
 18 RDA, THE INTERLOCAL AGREEMENT FOR 700 NORTH CDA.
 BOARDMEMBER ACERSON SECONDED THE MOTION. THE VOTE WAS
 20 RECORDED AS FOLLOWS:

BOARDMEMBER WALKER AYE
 22 BOARDMEMBER FRAMPTON AYE
 BOARDMEMBER POWELL AYE
 24 BOARDMEMBER BEAN AYE
 BOARDMEMBER ACERSON AYE
 26 THE MOTION CARRIED UNANIMOUSLY.

28 Chairperson Dain called for any further discussion or comments. Hearing none
 he called for a motion to adjourn the RDA meeting.

30 **ADJOURN -**

32 BOARDMEMBER ACERSON MOVED TO ADJOURN THE MEETING OF
 34 THE LINDON CITY RDA AND RE-CONVENE THE MEETING OF THE LINDON
 CITY COUNCIL AT 8:03 P.M. BOARDMEMBER FRAMPTON SECONDED THE
 36 MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

38 Approved – June 17, 2014

40
 42 _____
 Adam Cowie, Executive Secretary

44
 46 _____
 Jeff Acerson, Acting Chairperson
 for James A. Dain, Chairperson

LINDON CITY REDEVELOPMENT AGENCY RESOLUTION 2014-1-RDA

A RESOLUTION OF THE LINDON CITY REDEVELOPMENT AGENCY AMENDING THE 2013-2014 BUDGET, APPROVING AND ADOPTING A BUDGET FOR THE 2014-2015 FISCAL YEAR AND ENTERING INTO A CONTRACT WITH LINDON CITY TO PAY FOR THE USE OF VARIOUS SERVICES, FACILITIES AND SUPPLIES OF THE CITY'S WHICH WILL BE USED BY THE AGENCY DURING THE 2014-2015 FISCAL YEAR.

WHEREAS, Section 11-19-13.1, Utah Code Annotated, requires the Lindon City Redevelopment Agency ("Agency") to prepare and adopt an annual budget for each fiscal year, which fiscal year is to be the same as the fiscal year of the Lindon City, and to hold a public hearing on the budget after publishing notice in a newspaper of general circulation within the community at least once, two weeks in advance of the public hearing, and to make the prepared budget available for public inspection at least three days before the day of the commencement of the public hearing; and

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

WHEREAS, the Agency has prepared the amended budget for the 2013-2014 fiscal year which is attached hereto and incorporated herein; and

WHEREAS, the Agency has prepared the budget for the 2014-2015 fiscal year which is attached hereto and incorporated herein; and

WHEREAS, the Agency has given due notice as required by statute and has held a public hearing on June 17, 2014 on the amended 2013-2014 budget and the budget for the 2014-2015 fiscal year; and

WHEREAS, the Agency desires to use certain services and facilities of Lindon City ("City") during fiscal year 2014-2015 and the City is willing to make the desired services and facilities available to the Agency; and

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

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

- Section 1. The Agency hereby amends and adopts the 2013-2014 budget which is attached hereto and incorporated herein.
- Section 2. The Agency hereby adopts the annual budget for the 2014-2015 fiscal year which is attached hereto and incorporated herein.
- Section 3. In order to fulfill the Agency's obligations under Section 11-19-13.1, Utah Code Annotated, the Chair and/or Executive Secretary is hereby authorized and directed to file a copy of the budgets with the county auditor, the State Tax Commission and each property taxing entity affected by the distribution of property taxes pursuant to Section 11-19-29, Utah Code Annotated. This shall be done within thirty days after adoption of the Budget.
- Section 4. The Agency is hereby authorized to enter into a contract substantially in the form of the Agreement concerning Redevelopment Agency Use of City Services and

Facilities during Fiscal Year 2014-2015 ("Agreement") which is attached hereto as Exhibit A and incorporated herein by this reference.

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

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

PASSED and ADOPTED by the Board of the Lindon City Redevelopment Agency this 17th day of June, 2014.

Jeff Acerson, Chair

ATTEST:

Adam Cowie, Executive Secretary

{Seal}

BOARD MEMBERS VOTING "AYE"

BOARD MEMBERS VOTING "NAY"

EXHIBIT A

**AGREEMENT CONCERNING
LINDON CITY REDEVELOPMENT AGENCY USE OF
CITY SERVICES AND FACILITIES DURING FISCAL 2014-2015**

WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City ("City") during fiscal year 2014-2015, and the City is willing to make the desired services and facilities available to the Agency; and

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

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

1. The Agency shall be entitled to utilize the time of City personnel, City facilities, City equipment and supplies, and such other resources of the City as the Agency from time to time may require in furtherance of Agency objectives and functions.
2. The Agency and the City have reviewed and anticipated the needs of the Agency, approved the Agency's budget for 2014-2015 and have concluded that the reasonable and fair value of the services, facilities and supplies the Agency will use during 2014-2015 is \$147,700. The City hereby agrees to accept this amount, as compensation for the services, facilities and supplies in question and the Agency hereby agrees to pay this amount for said services, facilities, and supplies.

DATED this 17th day of June, 2014.

LINDON CITY, UTAH

LINDON REDEVELOPMENT AGENCY

Jeff Acerson, Mayor

Jeff Acerson, Chair

ATTEST:

ATTEST:

Kathy Moosman, City Recorder

Adam Cowie, Executive Secretary

9. **Council Reports:**

(20 minutes)

- | | |
|--|--------------------|
| A) MAG, COG, UIA, Utah Lake, ULCT, Budget Committee | - Jeff Acerson |
| B) Public Works, Irrigation/water, City Buildings | - Van Broderick |
| C) Planning, BD of Adjustments, General Plan, Budget Committee | - Matt Bean |
| D) Parks & Recreation, Trails, Tree Board, Cemetery | - Carolyn Lundberg |
| E) Administration, Com Center Board, Lindon Days, Chamber of Commerce | - Randi Powell |
| F) Public Safety, Court, Animal Control, Historic Commission, Budget Committee | - Jacob Hoyt |

10. Administrator's Report:

(20 minutes)

Misc Updates:

- June City newsletter: <http://siterepository.s3.amazonaws.com/442/june14final.pdf>
- Project Tracking List
- Reminder: Planning Commission vacancies
- Lindon Days Grand Marshal – David & Marilyn Thurgood accepted
- Possible Mayor's Open House dates: July 17th?, August 21st?
- Pool pump repair updates
- West-side residential development proposal
- Alpine School District / CDA update
- Misc. Items:

Upcoming Meetings & Events:

- Newsletter Assignment: **Matt** - JULY newsletter article. *Due by last week in June.*
- June 19th @ 6:30pm – Mayor's Open House. Meadow Park (1700 W 500 N) **Mayor, Jake**
- June 30th @ Dusk. Movies in the Park. Meadow Park (1700 W 500 N)
- July 16th @ Dusk. Movies in the Park. Creekside Park (100 S 600 W)
- Aug 4th-9th – Lindon Days festival.
- Aug 5th @ Dusk – Movies in the Park. City Center Park (200 N State)
- Sept 5th @ Dusk – Movies in the Park. Citizenship Park (500 N 800 E)

Future items:

- Employee Policy Manual updates
- Impact Fee and Utilities rate studies
- Economic Development plan / policies

Adjourn

As of June 13, 2014

PROJECT TRACKING LIST

1 of 2

APPLICATION NAME	APPLICATION DATE	APPLICANT INFORMATION	PLANNING COMM.	CITY COUNCIL
			DATE	DATE
Ordinance changes: LCC 17.38 'Bonds for Completion of Improvements to Real Property'	January 2014	City Initiated	Mar. 11	TBD
<i>City initiated ordinance changes needed to bring code into compliance with current practices and State laws.</i>				
Zone Change: Old Town Square	Feb 1, 2012	Scott Larsen	Feb. 14, continued	Pending
<i>Request for approval of a zone change for two parcels located at 873 West Center Street from R1-20 (Residential Low) to LI (Light Industrial).</i>				
Property Line Adjustment: LBA Rentals	Mar 12, 2012	Lois Bown-Atheling	N/A	N/A
<i>Request for approval of a property line adjustment to clean up existing parcels lines for five parcels in the CG zone at 162 & 140 South Main Street. This project is in conjunction with the Castle Park project.</i>				
Ordinance changes: LCC 17.32, 17.58, 17.66.020 'Subdivisions'	Nov. 2012	City Initiated	Nov. 13, Dec. 11, Jan. 8, Jan. 22	TBD
<i>City initiated ordinance changes needed to bring code into compliance with current practices and State laws.</i>				
Site Plan: Lindon Senior Apartments	Sept. 2013	Matt Gneiting	TBD	TBD
<i>Request for site plan approval for senior housing apartments on State & Main</i>				
Phased Subdivision: Highlands @ Bald Mountain	March 2014	Chad Clifford	N/A	N/A
<i>Application for Phase II of the Highlands @ Bald Mountain Subdivision. Because the entire subdivision was approved, this phase only requires staff approval.</i>				
Temp Site Plan: Sugar Sweet Produce	May 2014	Chris Jackson	N/A	N/A
<i>Season produce stand on the corner of 400 North and State Street.</i>				
Site Plan: SonicPlastics	May 2014	Leighton Jenson	June 24	N/A
<i>Request for site plan approval of an office/warehouse building located at 1411 W. 200 S. in the LI zone.</i>				
Subdivision: Lakeside Business Park	May 2014	Leighton Jenson	June 24	N/A
<i>Request for a two lot subdivision located at 1411 W. 200 S. in the LI zone.</i>				
General Plan Amendment: National Packaging Innovations	June 2014	Ed Daley	June 24	July 2
<i>Request for a map amendment to change from CG to MC on a parcel located at 750 North 2800 West.</i>				
Zone Map Amendment: National Packaging Innovations	June 2014	Ed Daley	June 24	July 2
<i>Request for a zone map change from CG-A8 to MC on a parcel located at 750 North 2800 West.</i>				
Concept Review: American Legacy Publishing	June 2014	Kevin Carter	June 10	TBD
<i>Request to review a proposal to construct a 500 (five-hundred) foot flag pole in Lindon at a site TBD.</i>				
Temporary Site Plan: Shaved Ice Stand	June 2014	Derek Whetten	N/A	N/A
<i>Request for staff approval of a temporary site for a seasonal shaved ice stand located at 410 N. State in the CG zone.</i>				
Conditional Use Permit: Great Basin Serpenterium	June 2014	Joseph Mugleston	June 24	N/A
<i>Request to operate reptile supply facility in the LI zone located at 943 West Center Street.</i>				
Amended Site Plan: Wasatch Ornamental Iron	June 2014	Melvin Radmall	N/A	N/A
<i>Request for staff approval of a 16x18 machine cover in the LI zone located at 310 North Geneva Road.</i>				
NOTE: This Project Tracking List is for reference purposes only. All application review dates are subject to change.				
PC / CC Approved Projects - Working through final staff & engineering reviews (site plans have not been finalized - or plat has not recorded yet):				
Stableridge Plat D	Tim Clyde – R2 Project		Old Station Square Lots 11 & 12	
AM Bank – Site Plan	Joyner Business Park, Lot 9 Site Plan		Olsen Industrial Park Sub, Plat A (Sunroc)	
Lindon Gateway II	Freeway Business Park II		Lindon Harbor Industrial Park II	
West Meadows Industrial Sub (Williamson Subdivision Plat A)	Keetch Estates Plat A		Murdock Hyundai Site Plan	
Craig Olsen Site Plan	Valdez Painting Site Plan		Eastlake @ Geneva North Sub.	
LCD Business Center	Avalon Senior Living Site Plan		Murdock Hyundai Plat Amendment	
Lindon Business Park Plat C	Maxine Meadows Subdivision		Green Valley Subdivision	
Long Orchard Subdivision	Taco Bell Site Plan		Highlands @ Bald Mountain Phased Sub	
Old Rail Estates Subdivision	Woods Crane Service Site Plan			
Interstate Gratings Site Plan				

Board of Adjustment		
Applicant	Application Date	Meeting Date
Lindon City: Bishops Storehouse Variance to Lot Size	January 2014	June 6, 2014

Annual Reviews				
APPLICATION NAME	APPLICATION DATE	APPLICANT INFORMATION	PLANNING COMM.	CITY COUNCIL
			DATE	DATE
Annual review - Lindon Care Center 680 North State Street (File # 05.0383.8) administrator@lindoncare.com	Existing use.	Lindon Care Center Manager: Christine Christensen 801-372-1970.	March 2015 Last Reviewed: 3/14	N/A
<i>Annual review of care center to ensure conformance with City Code. Care center is a pre-existing use in the CG zone.</i>				
Annual review of CUP - Housing Authority of Utah County - Group home. 365 E. 400 N. (File # 03.0213.1) lsmith@housinguc.org	Existing CUP	Housing Auth. Of Utah County Director: Lynell Smith 801-373-8333.	March 2015 Last Reviewed: 3/14	N/A
<i>Annual review of CUP to ensure conformance with City Code. Group home at entrance to Hollow Park was permitted for up to 3 disabled persons.</i>				
Heritage Youth Services - Timpview Residential Treatment Center. 200 N. Anderson Ln. (File # 05.0345) info@heritageyouth.com info@birdseyertc.com	Existing CUP	HYS: Corbin Linde, Lynn Loftin 801-798-8949 or 798-9077	March 2015 Last Reviewed: 3/14	N/A
<i>Annual review required by PC to ensure CUP conditions are being met. Juvenile group home is permitted for up to 12 youth (16 for Timp RTC) not over the age of 18.</i>				

Grant Applications	
Pending	Awarded
Bikes Belong - Trail construction grant. Requested amount: \$10,000 o Status: NOT SELECTED FOR 2010. WILL RE-APPLY IN 2014. Land and Water - Trail construction grant. Requested amount: \$200,000 o Status: NOT SELECTED. RE-APPLY IN 2014. Hazard Mitigation Grant / MAG Disaster Relief Funds- (pipe main ditch) FEMA Hazard Mitigation Grant - (pipe Main Ditch)	MAG Bicycle Master Plan Study Awarded funds to hire consultant to develop bicycle master plan to increase safety and ridership throughout the city. Utah Heritage Foundation - Lindon Senior Center Awarded 2013 Heritage Award in the Category of Adaptive Use Project. CDBG 2013 Grant - Senior Center Van (\$50,000). Funds dispersed July 2013 EDC Utah 2014 - Awarded matching grant to attend ICSC Intermountain States Idea Exchange 2014. CDBG 2014 Grant - Senior Center Computer Lab (\$19,000)

Planning Dept - Projects and Committees			
On-going activities (2014 yearly totals)	Misc. projects	UDOT / MAG projects	Committees
Building permits Issued: 86 New residential units: 20	2010-15 General Plan implementation (zoning, Ag land inventory, etc.)	700 North CDA	Utah Lake Commission Technical Committee: Bi-Monthly
New business licenses: 39	Lindon Hollow Creek-Corps of Eng., ditch relocation	Lindon Bicycle Master Plan	MAG Technical Advisory Committee: Monthly
Land Use Applications: 22 Drug-free zone maps: 14	Lindon Heritage Trail Phase 3 Gateway RDA improvements		Lindon Historic Preservation Commission: Bimonthly North Utah County Transit Study Committee Monthly