



Lindon City Council Staff Report

Prepared by Lindon City
Administration

March 18, 2024

Notice of Meeting of the Lindon City Council



The Lindon City Council will hold a meeting at **5:15 pm on Monday, March 18, 2024** in the Lindon City Center Council Chambers, 100 North State Street, Lindon, Utah. Meetings are typically broadcast live at www.youtube.com/user/LindonCity. The agenda will consist of the following:

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



REGULAR SESSION – 5:15 P.M. - Conducting: Carolyn Lundberg, Mayor
Invocation: Lincoln Jacobs, Councilmember
Pledge of Allegiance: By invitation

(Review times are estimates only)

- 1. Call to Order / Roll Call** *(2 minutes)*
- 2. Presentations and Announcements:** *(15 minutes)*
 - a) Comments / Announcements from Mayor and Council members.
- 3. Open Session for Public Comment** *(For items not listed on the agenda)* *(10 minutes)*
- 4. Council Reports** *(20 minutes)*
- 5. Administrator's Report** *(5 minutes)*
- 6. Approval of Minutes** — The minutes of City Council meetings from March 4, 2024 will be reviewed. *(5 minutes)*
- 7. Consent Agenda** — *(Items do not require public comment or discussion and can all be approved by a single motion. The following consent agenda item was presented for approval. (5 minutes)*
 - a) Proclamation declaring March 25, 2024 as “Lindon Day” in commemoration of its 100th year of incorporation as a city in the State of Utah.
- 8. Presentation & Discussion Item: Business License Fee study.** Representatives from LRB will present findings from the Business License Fee study for Council review. Recommendations for business license fee updates will be presented, discussed and brought back to the Council in a future public hearing for consideration. *(30 minutes)*
- 9. Public Hearing: Resolution #2024-7-R; FY2023-24 Budget and Fee Schedule update.** The Council will review and consider Resolution #2024-7-R adopting updates to the FY2023-2024 budget and fee schedule as presented. *(20 minutes)*
- 10. Public Hearing: FY2024-25 Tentative Budget Adoption; Resolution #2024-8-R.** The City Council will review and consider Resolution #2024-8-R adopting the FY2024-25 Tentative Budget for Lindon City. Lindon City Finance Director, Kristen Colson Aaron, will present the Tentative Budget for consideration. The City will hold additional public meetings to review the budget on April 15, 2024. The City will hold a public hearing to adopt the FY2025 Proposed Budget on May 6, 2024 and a public hearing to amend the FY2024 budget and adopt the FY2025 Final Budget on June 3, 2024. *(20 minutes)*

11. Recess to Lindon City Redevelopment Agency Meeting (RDA).

- 12. Closed Session** to discuss the purchase, exchange, or lease of real property per Utah Code 52-4-205(1)(d). This session is closed to the general public. *(30 Minutes)*

Adjourn

All or a portion of 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 Britni Laidler, City Recorder at 801-785-5043, giving at least 24 hours-notice.

CERTIFICATE OF POSTING:

I certify that the above notice and agenda was posted in six public places within the Lindon City limits and on the State (<http://pmn.utah.gov>) and City (www.lindoncity.org) websites.

Posted by: /s/ **Britni Laidler, Lindon City Recorder**

Date: **March 13, 2024; Time: 5:00 p.m.**; Place: Lindon City Center, Lindon Police Dept., Lindon Community Development, Lindon Public Works, Lindon Community Center, Lindon Justice Court

Meetings are typically broadcast live at www.youtube.com/user/LindonCity

REGULAR SESSION – 5:15 P.M. - Conducting: Carolyn Lundberg, Mayor

Invocation: Lincoln Jacobs, Councilmember

Pledge: By invitation

Item 1 – Call to Order / Roll Call

March 18, 2024 Lindon City Council meeting.

Carolyn Lundberg
Van Broderick
Cole Hooley
Jake Hoyt
Lincoln Jacobs
Steve Stewart

Item 2 – Presentations and Announcements

- a) Comments / Announcements from Mayor and Council members.

Item 3 – Open Session for Public Comment *(For items not on the agenda - 10 minutes)*

Item 4 - COUNCIL REPORTS:*(20 minutes)*

- A) MAG/MPO, COG, UIA, Utah Lake Commission, ULCT, Youth Council, Public Relations (media)
- B) Public Works/Eng., Irrigation Co. Representative, Cemetery, Facilities/Building
- C) CTC, Healthy Utah, 2024 Centennial Celebration, Historical Commission, Tree Board
- D) Police/Fire/EMS, CERT, Economic Dev., Lindon Days, Utah League of Cities & Towns Alternate
- E) Transfer Station Board, Planning Commission, Community Development/General Plan, Parks & Trails
- F) Youth Council (Lead Advisor), Econ. Dev, PG/Lindon Chamber of Comm., Senior Center, Edu. grants

- Carolyn Lundberg
- Van Broderick
- Cole Hooley
- Jake Hoyt
- Lincoln Jacobs
- Steve Stewart

Item 5 - ADMINISTRATOR'S REPORT

(10 minutes)

Misc. Updates:

- Next regular meeting is April 1st (Alpine SD spring break; will we have a quorum?)
- April 2024 newsletter assignment: Kristen Aaron
 - March Newsletter: https://media.rainpos.com/442/March_2024_Newsletter_1.pdf
- Thursday, March 21st @ 6:30pm @ City Center, Center Street project open house
- Monday, March 25th @6:30pm @ Community Center; Centennial / Dowdle painting unveiling
- March 30th @ 9:00am, Easter Egg hunt @ Pheasant Brook Park
- April 6th-15th, Spring clean-up (dumpsters at various locations around Lindon)
- April 17th-19th ULCT Spring Conference
- April 25th @ 3:00pm @ Orem Council chambers; Joint Orem / Lindon council meeting
- Misc. Items.

Item 6 – Approval of Minutes

- Review and approval of City Council minutes: **March 4, 2024**

2 The Lindon City Council regularly scheduled meeting on **Monday, March 4, 2024, at**
 4 **5:15 pm** in the Lindon City Center, City Council Chambers, 100 North State Street,
 Lindon, Utah.

6 **REGULAR SESSION – 5:15 P.M.**

8 Conducting: Carolyn Lundberg, Mayor
 Invocation: Jake Hoyt, Councilmember
 10 Pledge of Allegiance: Ellie Knapp

12 **PRESENT** **EXCUSED**

Carolyn Lundberg, Mayor
 14 Van Broderick, Councilmember
 Jake Hoyt, Councilmember
 16 Steve Stewart, Councilmember
 Cole Hooley, Councilmember
 18 Lincoln Jacobs, Councilmember
 Adam Cowie, City Administrator
 20 Brian Haws, City Prosecutor
 Mike Florence, Community Dev. Director
 22 Britni Laidler, City Recorder

24 1. **Call to Order/Roll Call** – The meeting was called to order at 5:15 p.m.

26 2. **Presentations and Announcements:**

28 a) Adam Cowie recognized Matt Winward, Zach Daley, Paul Miller, Ethan
 Boran, Leahanna Dutson, Breckdyn Boyer, Spencer Giles, Tyler Pritchett,
 30 Matt Neer, Kyle Jensen, Cameron Hardman, and Juan Garrido for their efforts
 and dedication to get water restored to city during recent water service
 32 outages. Mayor Lundberg stated that she can't say enough about the quality,
 talent, and dedication of the Public Works Department. Councilmember
 34 Jacobs voiced his appreciation not only for their hard work during this time,
 but for all the hard work they do. Councilmember Stewart stated that before
 36 being elected he had no idea the amount of work it takes to keep the city
 running, and he has such a great appreciation for all they do. Councilmember
 38 Hoyt let them know he admires their dedication and stated that so many
 citizens understood the sacrifices those employees made and voiced his
 40 appreciation for all they do. Councilmember Broderick stated that as a general
 contractor he knows the amount of work they did during this time and the
 42 term above and beyond doesn't cut it, what they did was heroic.
 Councilmember Hooley then voiced appreciation for all that they did to
 44 restore water that weekend.

- 2 b) Ellie Knapp, 2023 Little Miss Lindon Queen presented Abigail Robertson as
 4 the 2024 Little Miss Lindon Queen and her new attendants, Whitney Pace,
 6 Izzy Slade, Alexandra Tremblay, and Amelia Ferrin. Ms. Knapp stated her
 excitement for the new Royalty and voiced appreciation to the City Council
 and Lindon for such a fun year they have had.

8 **3. Open Session for Public Comment** – Mayor Lundberg called for any public
 10 comments. The follow comments were made:

12 **L. Jay Silvester** stated that he first wanted to voice appreciation to Mr. Cowie for the
 direction he gave him to help rectify an issue he previously had regarding Rocky
 14 Mountain Power. He then stated he needed to address another issue he has with a low
 spot in the gutter in front of this house where water accumulates, and how with the
 added traffic from the temple, he would like it fixed if the city can. Mr. Cowie stated
 16 that his concern is on a list of roads the city plans to fix, however it isn't a priority,
 but it is slated to be completed.

18 **4. COUNCIL REPORTS:**

20 **Councilmember Hoyt** – Councilmember Hoyt gave an update on the piping at Creekside
 22 Park noting that letters have been sent out to those nearby residents regarding it. He then
 stated in his weekly update with Chief Brower he found there has been an uptake in
 24 traffic and DUI arrest. Councilmember Hoyt stated that he recently did a tour with youth
 from his ward through the public safety building and voiced what a great the Police do in
 26 getting the youth excited and building relationships. He then read a letter from Chief
 Brower acknowledging Sergeant Sanchez going above and beyond in purchasing a car
 28 seat for a family in need of one after an accident.

30 **Councilmember Broderick** – Councilmember Broderick reported that he recently
 attended a Provo Bench Canal and Irrigation Company yearly board and shareholders
 32 meeting. He noted that he also attended the Hollow Water shareholders meeting with a
 site visit, stating it was a good meeting that helped educate a lot of people. He closed by
 34 stating they also had their engineer meeting that was attended by Mayor Lundberg, Adam
 Cowie and him.

36 **Councilmember Stewart** – Councilmember Stewart reported that he was able to meet
 38 with Jamie Jensen at the Senior Center and stated that he is amazed at all the great
 activities they are able to provide for our seniors. He then stated he was able to attend a
 40 gift-giving event with the Chamber of Commerce, and closed by stating that Youth
 Council applications were now open.

42 **Councilmember Jacobs** – Councilmember Jacobs reported that he was able to attend the
 44 Parks and Recreation staff meeting, and stated they have a lot of fun things coming up
 such as the Easter egg hunt on March 30th along with an online Easter egg hunt for adults

to participate in. He then stated that the link for purchasing the Lindon Centennial Dowdle puzzle is up and running and noted that they are still looking for sponsors for this year's Lindon Days. He then closed with a quick update on his attendance to the Planning Commission meeting, the DRC meeting and a meeting with Mark Clements with the School District Board.

Councilmember Hooley – Councilmember Hooley reported that Communities that Care has had multiple well attended meetings, and a number of events coming up. He then stated for the centennial they have a Health Fair, proclamation, and the Dowdle puzzle unveiling. He then closed by stating there will be a Historic Scavenger hunt coming up and will report more on that when it comes.

Mayor Lundberg – Mayor Lundberg commended the councilmembers for their amazing work liaison positions. She then stated that the Legislative Session just ended and stated there were bills passed that will likely have an impact on the city.

Administrator's Report: Mr. Cowie reported on the following items.

Misc. Updates:

- Next regular meeting is March 18th.
- April 2024 newsletter assignment: Kristen Aaron
- Centennial / Dowdle painting unveiling: Monday, March 25th @6:30pm @ Community Center
- ULCT Spring Conference, April 17th-19th
- Joint Orem / Lindon council meeting: April 25th @ 3:00pm @ Orem Council chambers
- Misc. Items.

- 6. Approval of Minutes** – The minutes of the regular City Council meeting of January 25, 2024, February 5, 2024, and February 22, 2024, will be reviewed.

COUNCILMEMBER HOYT MOVED TO APPROVE THE MINUTES OF THE REGULAR CITY COUNCIL MEETING OF JANUARY 25, 2024, FEBRUARY 5, 2024, AND FEBRUARY 22, 2024 AS PRESENTED WITH NOTED CHANGES. COUNCILMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

| | |
|-------------------------|-----|
| COUNCILMEMBER BRODERICK | AYE |
| COUNCILMEMBER HOYT | AYE |
| COUNCILMEMBER STEWART | AYE |
| COUNCILMEMBER HOOLEY | AYE |
| COUNCILMEMBER JACOBS | AYE |

THE MOTION CARRIED UNANIMOUSLY.

7. Consent Agenda Items

- a) There were no consent agenda items.

CURRENT BUSINESS

- 8. Review & Action: Community Center Rates for Contract Rentals.** The Council will review and discuss information provided by the Lindon City Parks & Recreation Director, Heath Bateman, and provide feedback and direction regarding rental rates for use of the Community Center by groups requesting special pricing and/or multi-year rental contracts.

Heath Bateman Parks & Recreation Director presented this item noting that Jamie Rolf from the Holy Cow Boutique is present to answer any questions if they arise. Mr. Bateman stated the current grandfathered in fee that the boutique has, and the current rates is getting wider and wider. He stated that he is hoping to get a new draft agreement put together that they can bring to the council after some direction this evening. He stated that there are other boutiques that are wanting to use the facility however, they are not getting the same rate the Holy Cow is receiving. Mr. Bateman stated they want to make it usable and to be fair and equitable for other boutiques that want to use the facility. He then presented 5 potential options to the council as follows:

1. No longer allow commercial/for profit events in the Lindon Community Center- As we currently stand, and as some rental requests have increased over the years, we are finding it harder and harder to find enough time available to host our Parks and Recreation programs.
 - a. Pro's
 - i. Our city programs can be scheduled and will run more smoothly.
 - ii. Could be more available for smaller groups and families to rent the building.
 - b. Con's
 - i. Loss of Revenue
2. Option 2: Have the Boutiques pay the current and established fee schedule rates- The fee schedule established by the City Council during the budget is to be followed and amended from time to time.
 - a. Pro's
 - i. Everyone Pays the same rate established by the Fee Schedule.
 - ii. Easy to schedule for staff
 - iii. Easier for City Programs to schedule time.
 - b. Con's
 - i. Might be too costly to rent to boutiques.
 - ii. Holy Cow might not be able to rent here which would facilitate loss of revenue and sales tax.

3. Develop a special category and fee in the fee schedule which is negotiated yearly or up to 3 years at a time that allows the Parks and Recreation Director criteria to set a fee with the renter at a set price. Possible criteria could include some or all of the following in development of rental price:
 - a. The renter must rent the entire building at least six (6) consecutive days 2 separate times per calendar year.
 - b. Payment must be made in advance for the first 2 events to be held in the calendar year.
 - c. The renter's event must provide a minimum of \$6,000 per calendar year in sales tax revenue.
 - d. Must be negotiated on a minimum of an annual basis but can be negotiated up to 3 years in advance.
 - e. The renter must demonstrate that it has commercial general liability insurance that names Lindon City as an additional insured for \$1 Million.
 - f. Pro's
 - i. Could be more affordable to larger groups that may provide a higher revenue to the city to offset facility costs.
 - ii. Could make some revenue instead of the building remaining unrented.
 - g. Con's
 - i. Pricing matrix might be confusing, subjective, and difficult to establish and institute for staff.
 - ii. Could appear to others to be unfair in some cases.
 - iii. Could open 'Pandoria's Box' with others requesting adjusted rates.
4. Option 4: Grandfather the Holy Cow Boutique and ADD a 4% (or other %) price inflator until the Boutique reaches the current fee schedule fees or they can no longer afford to rent here. With the past applied rate and this 4% annual inflation rate, and based off of 90 hours of rental time, it will take until 2045 to get to the current fee schedule.
 - a. Pro's
 - i. Could be more affordable to larger groups that may provide a higher revenue to the city to offset facility costs.
 - ii. Could make some revenue instead of the building remaining unrented.
 - iii. Holy Cow brings many people to Lindon.
 - b. Con's
 - i. Pricing matrix might be confusing, subjective, and difficult to establish and institute for staff
 - ii. Could appear to others to be unfair in some cases.
 - iii. Could open 'Pandoria's Box' with others requesting adjusted rates.
5. The council gives a percentage off for certain criteria.
 - a. Ideas for Criteria

- i. Revenue received through Sales Tax (over \$5k a year)
 - ii. Consecutive Days Renting (over 5 days)
 - iii. Frequency of renting yearly (regular renter)
 - iv. Financial data presented by the renter.
- b. Pro's
 - i. Higher paying revenue and shows with rental day commitment could be given a discount as the sales tax and revenue generated would be higher.
 - c. Con's
 - i. Could appear to others to be unfair in some cases.
 - ii. We are in a situation that if more shows come looking to use the community center and are looking for more days and discounts, we might not be able to accommodate them with other renters as well as our program's needs.

Mayor Lundberg asked for clarification on the past rental agreement and what brought us here, Mr. Bateman stated that there was no contract in writing, it was just a rental agreement that they had been rolling year after year, and they are wanting a more formal agreement now. Councilmember Hoyt asked about what other boutiques use the facility. Mr. Bateman stated that they have had the Makers Market Co, and Creators Collective Market that have used the facility. He then gave an overview of what those boutique rentals look like in terms of rental length. He then stated that he had researched comparable rentals and presented those to the council.

Mayor Lundberg asked Ms. Rolf her intentions as a business owner and wondered if continuing to use this facility is something she wants to be long term. Ms. Rolf stated that she appreciates all the Lindon employees at the community center and states that she loves having the boutique in Lindon and stated that patrons love this location, and she does see them staying her long term. She then explained the financials for her business and the past agreement they had with Lindon for using the facility. She closed by stating that she isn't asking for a special rate, but just hopes that the decided rate takes into consideration the cost it does take for her and other owners to put on an event like this.

Mayor Lundberg asked for feedback from the council to help give guidance to Mr. Bateman on this item. Councilmember Hoyt stated he loves the Holy Cow and was a big advocate in bringing it to Lindon and that he is leaning towards an option 3 type of guideline. He stated that we don't want to be choosing winners versus losers by setting guidelines that are unobtainable by smaller boutiques. He stated that by setting a criteria that needs to be met in order to receive that lower rate, which is clear and concise, keeps it fair. Councilmember Broderick stated that he agreed with Councilmember Hoyt stating that it allows them to be fair and supportive of small business.

Following some general discussion, the council agreed to go with an option 3 outline and make sure that the terms are tailored to be accessible to all. Mayor Lundberg

called for any further discussion or comments from the Council. Hearing none she proceeded to the next agenda item.

9. Public Hearing: Ordinance Amendment; LCC 17.51, Commercial Farm

Zone - Ordinance #2024-04-O. The City Council will consider an amendment to LCC 17.51 to address the priority of agricultural production to meet the objectives of the zone, clarify lot coverage requirements, and make other technical changes for development in the Commercial Farm Zone

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

Mike Florence, Community Development Director presented this item stating that in 2023, the Lindon City Planning Commission and City Council made several amendments to the Commercial Farm zone to allow bed and breakfast uses, modifying the number of residential units in the zone, and removed amphitheaters as an allowable use. City staff then came back to the planning commission and city council at the end of 2023 and had a discussion of amendments that should be made to the ordinance to meet the intent of promoting agricultural production. The planning commission reviewed the presented ordinance amendments and recommended approval to the council. He then presented the proposed ordinance amendments as follows:

- 17.51.010 – makes a reference to the commercial uses and replaces the word agricultural industry with agricultural production. The purpose in changing industry to production was so that there was not any inference that industrial agriculture is allowed. The city has a specific definition for agricultural industry that applies to feed lots, commercial raising of animals, food packaging, etc. The amendment will also make this section so it's consistent with the agricultural production section of the code.
- 17.51.011 – this is a new section and moves the agricultural production section to the beginning of the ordinance instead of following the allowable commercial uses. The ordinance also makes the following amendments:
 - Redefines what agricultural production is.
 - New definition: “agricultural activities including cultivation, processing and distribution of agricultural products that result in that product being marketed and sold at retail or wholesale but does not include industrial agricultural uses.”
 - Previous definition: “the production of food for human or animal consumption through the raising of crops and/or breeding and raising of domestic animals and fowl (except household pets) in such a manner that there is a reasonable expectation of profit.”
 - The city already defines the term agriculture which means: “the production of food through the tilling of the soil, the raising of crops, breeding and raising of domestic animals and fowl except

household pets and not including any agricultural industry or business.”

- The new definition removes the requirement that there is an expectation of profit and replaces it with the requirement that there be a retail or wholesale requirement. In some situations, a sales tax number is already required as part of retail use. Such situations would be the Walker Farms store or when the Red Barn comes online at Wadley Farms. Seasonal agricultural sales are exempt from the sales tax requirement, but products are still being sold at retail.
- To make the focus more on agricultural production, staff is proposing to increase the agricultural production percentage from 40% to 50% of the minimum 5-acre requirement. For a 5-acre property an owner would now be required to provide 2.5 acres of agricultural property instead of 2 acres. This shows that the city values the agricultural equal to the commercial uses of the property.
- The amendment also requires that as part of the zone change request a property owner would need to provide the city with an agricultural production plan that outlines the products that will be sold, how agricultural open space will be preserved and a plan outlining the proposed commercial use and how the use will sustain and support the emphasis of agricultural production.
- 17.51.012 – removes the word “nonpermitted” because the list of commercial uses does not include a list of nonpermitted uses.
- 17.51.020 – clarifies that the minimum 5-acre requirement needs to be consolidated into one lot or parcel. By having multiple parcels property owners can move property lines around without city approval which could make it hard to ensure that the agricultural area requirement is being met long-term.
- 17.51.120 – clarifies that the 40% building coverage applies to the non-agricultural area. The ordinance also proposes a minimum coverage requirement of 15% for agricultural areas. This would allow up to 16,335 square feet of agricultural buildings.

Following some general discussion Mayor Lundberg called for a motion to close the public hearing.

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

Councilmember Hooley asked for clarification on agricultural use and how the city would enforce that. Mr. Florence stated it would mainly be tracked through them having a business license. Mayor Lundberg called for any further discussion or comments from the Council. Hearing none she called for a motion.

COUNCILMEMBER JACOBS MOVED TO APPROVE ORDINANCE AMENDMENT 2024-04-O AS PRESENTED. COUNCILMEMBER STEWART SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

| | |
|-------------------------|-----|
| COUNCILMEMBER BRODERICK | AYE |
| COUNCILMEMBER HOYT | AYE |
| COUNCILMEMBER STEWART | AYE |
| COUNCILMEMBER HOOLEY | AYE |
| COUNCILMEMBER JACOBS | AYE |

THE MOTION CARRIED UNANIMOUSLY.

10. Public Hearing: Ordinance Amendment; LCC 17.02 and 17.04.420 regarding portable shipping containers - Ordinance #2024-02-O. This is a city-initiated ordinance change to define portable shipping containers and adopt regulations and standards for such containers.

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

Mr. Florence presented this item stating that the city made an application for a portable storage container ordinance on May 17, 2023 and discussed this item with the planning commission as a pending ordinance on June 13, 2023 and August 22, 2023. He stated that the planning commission recommended approval to the city council on February 27, 2024. He noted that the purpose of the ordinance is to establish standards for placing portable storage containers in residential, commercial, industrial and agricultural areas. Mr. Florence then presented the general requirements, and requirements for residential, agricultural and industrial as follows:

General Requirements

- Permanent placement of containers must meet setback requirements and not located in the front yard area
- Must be used for the intended purpose of storage (no residences, camping, cooking, etc.).
- Semi-trailers do not meet the definition of a portable storage container and shall not be used for permanent storage greater than one hundred and eighty (180) days
- A building permit is required for permanent containers over 200 square feet for residential uses and 120 square feet for commercial, industrial, and agricultural uses.
- Portable storage containers shall meet the setbacks and zoning regulations of the zone in which it is located.
- Permanent storage containers would be a contain onsite longer than 180 days.
- For construction or remodeling the temporary container can be onsite for one year but must be removed within 10 days of final inspections. Portable storage

containers on construction sites may be extended beyond one (1) year for projects that are anticipated to have a longer construction period with approval from the planning director.

- Temporary containers are allowed to be used on a property for 180 days for emergency situations such as a building fire or flood as well as when someone is moving.
- No vertical stacking of containers
- No containers on vacant lots or parcels
- Containers cannot be used for retaining walls

Residential Requirements

- 1 container per residential lot or parcel.
- Prohibited on residential lots smaller than 12,000 square feet.
- The container shall either be clad in material comparable to the onsite single-family home or entirely painted to cover advertising, letters, or numbers.

Agricultural Requirements

- Allows 2 storage containers.
- Agricultural parcels are required to be a minimum of 3 contiguous acres.

Commercial & Industrial Requirements

- Allowed where used for shipping or receiving merchandise for up to 180 days.
- Temporary containers cannot be stored in vehicle circulation lanes, fire lanes, utility easements, or rights-of-way. They can be stored in parking areas when shipping and receiving merchandise but cannot affect overall parking management.
- Containers must be entirely painted to cover advertising, letters, or numbers or screened behind a fence.

Mr. Florence then stated that the building code recognizes that containers were constructed but built for storage. A person can use them, but they need to be safe. Some of those general requirements are as follows:

- Permanent anchorage
- Data plate on the container
- Manufacturers information
- Foundation options for gravel or concrete

Councilmember Broderick asked if there should be restrictions on the size of the shipping containers. Mr. Florence stated it was not currently in the ordinance, and asked the council if they would like to add a size restriction. Mr. Haws stated that the length storage containers do range and stated that it might be good to put a limit on the 53' just to cover bases. The council agreed to add the limit of 53' to the ordinance. General discussion followed.

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

Mayor Lundberg called for any further discussion or comments from the Council. Hearing none she called for a motion.

COUNCILMEMBER HOYT MOVED TO APPROVE ORDINANCE 2024-02-O AS PRESENTED WITH THE MAX LENGTH RESTRICTION OF 53' ADDED.

COUNCILMEMBER STEWART SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER BRODERICK AYE

COUNCILMEMBER HOYT AYE

COUNCILMEMBER STEWART AYE

COUNCILMEMBER HOOLEY AYE

COUNCILMEMBER JACOBS AYE

THE MOTION CARRIED UNANIMOUSLY.

11. Review & Action: Historic Preservation Commission appointments. The

Council will review and consider possible appointment of various individuals to the Historic Preservation Commission.

Mr. Cowie presented this item noting that the Historic Preservation Commission currently has some members that are not able to attend every meeting. He stated that the mayor would like feedback from the City Council on the possible appointment of 4 to 5 new individuals to serve as additional members on the Historic Preservation Commission. A list of potential candidates was presented, and the council picked the following as possible members to reach out to:

- Jerry & Rebecca Hinckley
- Lindsey & John Bayless
- Kevin & Lisa Gillman
- Scott & Brenda Cullimore
- Mike & Jill Jorgensen
- Betty Clark
- Carol Page

Mayor Lundberg called for any further discussion or comments from the Council. Hearing none she called for a motion to adjourn.

Adjourn –

2 COUNCILMEMBER BRODERICK MOVED TO ADJOURN THE MEETING
AT 7:45 PM. COUNCILMEMBER STEWART SECONDED THE MOTION. ALL
4 PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

6 Approved – March 18, 2024

8
10 _____
12 Britni Laidler, City Recorder

14
16 _____
Carolyn O. Lundberg, Mayor

Item 7 – Consent Agenda – Consent agenda may contain items which have been discussed beforehand and/or do not require significant discussion, or are administrative in nature, or do not require public comment. The Council may approve all Consent Agenda items in one motion, or may discuss individual items as needed and act on them separately.

The following consent agenda item was presented for approval.

- a) Proclamation declaring March 25, 2024 as “Lindon Day” in commemoration of its 100th year of incorporation as a city in the State of Utah.

Sample Motion: I move to (*approve, reject*) the consent agenda item (*as presented or amended*).



**Proclamation
In Honor of
The City of Lindon Centennial**

WHEREAS, the City of Lindon was officially incorporated on March 24, 1924, and is celebrating its 100th Anniversary; and

WHEREAS, the Lindon area was settled as an outcropping of Pleasant Grove by several families locating in a string of homes along what is now State Street, leading to the name of the area as Stringtown. As the settlement grew, the area later became known as Lindon (name after a linden tree where a community mail bag was hung); and

WHEREAS, on February 21, 1924, a meeting was held to commence proceedings to incorporate Lindon into a town for the purpose of bonding to cover the cost of installing a culinary water system. On March 24, 1924, the town received approval by the Utah County Commission to incorporate; and

WHEREAS, Lindon residents have a long and rich history, and the Lindon community continues to hold fast to its traditions and efforts to beautify and enhance our community; and

WHEREAS, the Mayor, City Council, and employees envisioned a year-long celebration and this special proclamation, marking the centennial anniversary of the great City of Lindon; and

WHEREAS, various community and activities are planned throughout the year, in honor of our city and its great history; and

WHEREAS, the City of Lindon welcomes all community organizations, businesses, and residents to celebrate this centennial and participate in the festivities throughout the year 2024.

NOW THEREFORE, I, Carolyn O. Lundberg, Mayor, hereby proclaim and honor March 24, 2024, as the official 100th Anniversary of incorporation of the City of Lindon and mark this day as 'Lindon Day' in which residents can honor our past, present, and future. I wish to congratulate the community on this exciting mark in history and look forward to what the next 100 years may hold for Lindon.

Carolyn O. Lundberg, Mayor

Attest:

Britni Laidler, City Recorder

- 8. Presentation & Discussion Item: Business License Fee study.** Representatives from LRB will present findings from the Business License Fee study for Council review. Recommendations for business license fee updates will be presented, discussed and brought back to the Council in a future public hearing for consideration. (30 minutes)

Sample Motion: No motion on this item.

Lindon City Business License Fee Study Presentation

Date: March 18, 2024
 Applicant: Lindon City
 Presenting Staff: Michael Florence and Fred Philpot – LRB Public Finance Advisors

Council Action Required: No action currently required. The Lindon Consolidated Fee Schedule will need to be updated and the business license fee report adopted at a future meeting once the city agrees on updates business license fees to adopt.

MOTION

No motion currently

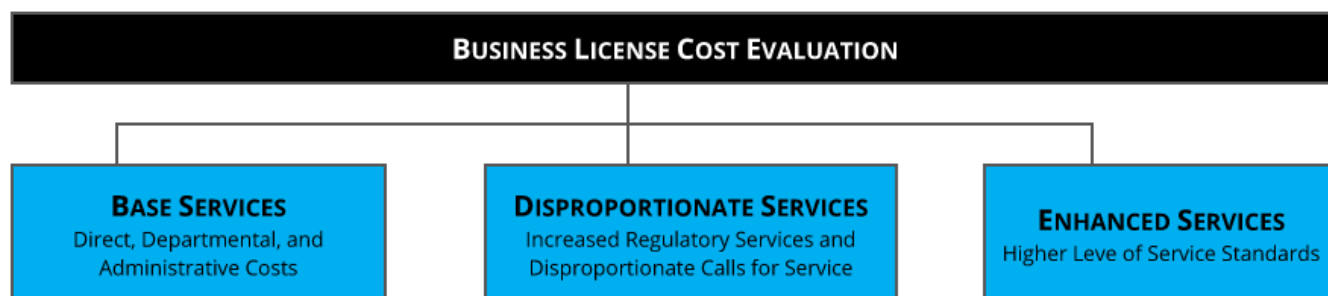
Overview:

In 2023, Lindon City hired LRB Public Finance Advisors to complete a business license fee study. The purpose of the fee study is to identify the appropriate distribution of costs to cover necessary services provided by the city and for businesses that require a disproportionate level of police service. It has been at least ten years since Lindon City evaluated its business license fees.

Methodology

The analysis of business license fees is designed to meet the requirements of Utah law as established by Utah Code 10-1-203. The law provides that fees charged reflect the amount necessary to reasonably regulate business activity, including the costs of disproportionate or enhanced levels of municipal services required by some business classes, geographic locations, etc. The framework for business license fees is based upon a reasonableness test to determine the appropriate distribution of costs.

The report divides fees into the three categories listed below. This study only evaluates the base and disproportionate services.



BASE SERVICES include the costs incurred to register, inspect, oversee, and maintain records of licensed businesses within the City. Some regulatory services and accompanying costs are essential to all businesses while others are unique to certain types of business activity. In short, basic administrative costs include the standard labor for all businesses: i) business license application and registration process, ii) issuance of license, iii) collection of fees, iv) maintenance of records, v) preparation of business reports and required verifications.

DISPROPORTIONATE SERVICES include the additional costs which some businesses generate that are in excess of their proportionate presence in the community. This includes the additional regulatory services that are required by some classes of businesses such as establishments selling alcohol, as well as businesses with a disproportionately high demand for municipal services (e.g., fire, EMS, police, etc.). In order to identify disproportionate service levels, the analysis uses data regarding calls for police service

Lindon City did not have LRB determine the disproportionate fire department calls for service for this report. In 2018, Orem City went through a similar business licenses fee study in which they calculated the disproportionate regulatory inspection fee for fire services. The 2018 fee for Orem at that time was \$80.54. Since 2018 the fire inspection fee has increased to \$93.60. Orem City Business License Fee Study: <https://orem.org/wp-content/uploads/2018/11/Final-Business-License-Report.pdf>

ENHANCED SERVICE levels are generally those services which are increased in a particular geographic location of town, such as downtown, or the town center of a resort community. These may include services for enhanced levels of snow removal, police patrol, streetscape design, more frequent trash removal, more signage, etc. If these services are provided, appropriate fees may be charged to compensate the City for the related costs. The City has indicated that, at this point in time, it does not provide enhanced service levels to any areas of the community and has no immediate plans to do so. Therefore, no fees have been calculated for enhanced levels of service.

Next Steps

LRB Public Finance Advisors will be presenting the study at the March 13th city council meeting. From this discussion Lindon City staff will then take the recommendations and update the Lindon City Fee Schedule and appropriate documents for adoption.

Exhibits

1. Business License Fee Study
2. Comparable License Fees for Surrounding Municipalities



PUBLIC
FINANCE
ADVISORS



LINDON CITY, UTAH

MARCH 2024

BUSINESS LICENSE FEE STUDY

PREPARED BY:

LRB PUBLIC FINANCE ADVISORS
FORMERLY LEWIS YOUNG ROBERTSON & BURNINGHAM INC.

TABLE OF CONTENTS

SECTION I: EXECUTIVE SUMMARY3
SUMMARY OF BASE COSTS3
SUMMARY OF DISPROPORTIONATE COSTS3
SUMMARY OF COMBINED COSTS.....4
CALCULATION OF TOTAL COST RECOVERY.....5

SECTION 2: GENERAL METHODOLOGY..... 6
METHODOLOGY 6

SECTION 3: ANALYSIS OF COST..... 8
BASE SERVICES 8
BASE COST ANALYSIS10
DISPROPORTIONATE SERVICES11
SUMMARY OF COMBINED COSTS.....13
ENHANCED SERVICE LEVELS.....13
RELIANCE ON CITY DATA.....14

SECTION 4: TOTAL ALLOCATED COST RECOVERY 15

APPENDIX A: PROCESS MAPS 16

SECTION I: EXECUTIVE SUMMARY

LRB Public Finance (LRB, formerly Lewis Young Robertson & Burningham Inc.) was retained by Lindon City, Utah (the "City") to complete a business license fee analysis. Business license fees are designed to identify the appropriate distribution of costs to cover necessary services provided by the City for both administration of business licenses and for businesses that require a disproportionate level of police services. The following summarizes the revised fee schedule based on these changes and current data.

SUMMARY OF BASE COSTS

The City requires commercial businesses and a small number of home occupation businesses to be licensed. The following table shows the proposed base cost for obtaining a new license or renewing an existing business license. Historically, the City has assessed the base application fee in the first year of operation, with the disproportionate fee assessed the second year. It is recommended that the appropriate fees be assessed in each year of operation.

TABLE 1.1: BASE LICENSE COST SUMMARY

| SUMMARY OF BASE LICENSE FEE | ACTUAL COST/PROPOSED LICENSE BASE FEE | ACTUAL COST/PROPOSED LICENSE RENEWAL FEE | CURRENT LICENSE FEE | CURRENT LICENSE RENEWAL FEE |
|--|--|---|----------------------|--------------------------------|
| Home Occupation | \$101.68 | \$80.55 | \$25.00 | \$40.00 |
| Commercial | \$176.25 | \$80.55 | \$40.00 | By Category listed below |
| Alcohol | \$224.63 | \$80.55 | \$100.00 | \$100.00 |
| Auction | \$173.64 | \$80.55 | \$40.00 | \$300.00 |
| Short-Term Rental | \$190.24 | \$80.55 | Current not charging | Currently not charging |
| Sexually Oriented Business | \$352.25 | \$80.55 | \$40.00 | \$300 |
| Residential Solicitation | \$145.83 | \$80.55 | \$40.00 | \$40.00 |
| Residential Care Facility | \$237.28 | \$80.55 | \$40.00 | \$250.00 |
| Massage | \$296.86 | \$80.55 | \$40.00 | \$100.00 |
| The following business categories and fees are found in the Lindon City Consolidated Fee Schedule. These businesses will now be grouped with the Commercial License Fee and renewals | | | | |
| Banks | Commercial License Fee | Commercial License Renewal Fee | \$40.00 | \$300.00 |
| Fireworks | | | \$40.00 | \$50.00 |
| Heavy Industrial | | | \$40.00 | \$310.00 |
| Light Industrial | | | \$40.00 | \$155.00 |
| Pawn Brokers | | | \$40.00 | \$300.00 |
| Real Estate Brokers | | | \$40.00 | \$250.00 |
| Restaurant and Food Related | | | \$40.00 | \$190.00 |
| Retail | | | \$40.00 | \$100.00 |
| Seasonal | | | \$40.00 | \$40.00 |
| Service Related | | | \$40.00 | \$100.00 |

SUMMARY OF DISPROPORTIONATE COSTS

To calculate disproportionate costs and fees, this analysis evaluates police call data. The costs illustrated in **Table 1.2** represent the disproportionate cost for each business class by business grouping and by district. It is important to note that the City does not collect a fire disproportionate fee since fire services and associated fees are provided for, and collected by, Orem City. Lindon City contracts with Orem City for fire services which already collects the fee for fire inspections and services. The disproportionate regulatory inspection fee for Orem City is \$93.60, with a five percent administrative processing fee, for a total of \$98.28.

TABLE 1.2: DISPROPORTIONATE COST SUMMARY

| | ACTUAL COST PER UNIT |
|---|----------------------|
| Assisted Living (Per Bed) | \$670 |
| Big Box Retail (Per Business >50K SF) | \$136,056 |
| Car Wash (Per Business) | \$887 |
| Convenience Store - Retail Sales - With Fuel pumps (Per Business) | \$18,642 |
| Equipment Leasing (Per Business) | \$314 |
| Fast Food (Per Business) | \$457 |
| Group Home (Per Bed) | \$347 |
| Mobile Home Park (Per Business) | \$12,915 |
| Pawn Shop (Per Business) | \$314 |

SUMMARY OF COMBINED COSTS

The following tables summarize the combined calculated cost per license type and business grouping for new applications and renewals.

TABLE 1.3: COMBINED COST FOR NEW BUSINESS APPLICATIONS

| NEW BUSINESS | BASE COST | DISPROPORTIONATE COST | COMBINED |
|--|-----------------------|-----------------------|--------------------|
| Home Occupation | \$101.68 | \$0.00 | \$101.68 |
| Commercial | | | |
| Big Box Retail (>50K SF) | \$176.25 | \$136,055.84 | \$136,232.09 |
| Car Wash | \$176.25 | \$886.79 | \$1,063.04 |
| Convenience Store - Retail Sales - With Fuel pumps | \$176.25 | \$18,642.05 | \$18,818.30 |
| Equipment Leasing | \$176.25 | \$314.04 | \$490.29 |
| Fast Food | \$176.25 | \$457.23 | \$633.48 |
| Mobile Home Park | \$176.25 | \$12,914.54 | \$13,090.79 |
| Pawn Shop | \$176.25 | \$314.04 | \$490.29 |
| Alcohol | \$224.63 | \$0.00 | \$224.63 |
| Auction | \$173.64 | \$0.00 | \$173.64 |
| Short-Term Rental | \$190.24 | \$0.00 | \$190.24 |
| Sexually Oriented Business | \$352.25 | \$0.00 | \$352.25 |
| Residential Solicitation | \$145.83 | \$0.00 | \$145.83 |
| Massage | \$296.86 | \$0.00 | \$296.86 |
| Residential Care Facility | | | |
| Assisted Living | \$237.28 Per Business | \$670.13 Per Bed | Based on # of Beds |
| Group Home | \$237.28 Per Business | \$346.81 Per Bed | Based on # of Beds |

TABLE 1.4: COMBINED COST FOR RENEWAL BUSINESS APPLICATIONS

| RENEWAL | BASE FEE | DISPROPORTIONATE FEE | COMBINED |
|--|----------|----------------------|--------------|
| Home Occupation | \$80.55 | \$0.00 | \$80.55 |
| Commercial | | | |
| Big Box Retail (>50K SF) | \$80.55 | \$136,055.84 | \$136,136.38 |
| Car Wash | \$80.55 | \$886.79 | \$967.34 |
| Convenience Store - Retail Sales - With Fuel pumps | \$80.55 | \$18,642.05 | \$18,722.59 |
| Equipment Leasing | \$80.55 | \$314.04 | \$394.59 |
| Fast Food | \$80.55 | \$457.23 | \$537.78 |
| Mobile Home Park | \$80.55 | \$12,914.54 | \$12,995.09 |
| Pawn Shop | \$80.55 | \$314.04 | \$394.59 |
| Alcohol | \$80.55 | \$0.00 | \$80.55 |
| Auction | \$80.55 | \$0.00 | \$80.55 |

**LINDON CITY
BUSINESS LICENSE FEE STUDY**

| RENEWAL | BASE FEE | DISPROPORTIONATE FEE | COMBINED |
|----------------------------------|----------------------|----------------------|--------------------|
| Short-Term Rental | \$80.55 | \$0.00 | \$80.55 |
| Sexually Oriented Business | \$80.55 | \$0.00 | \$80.55 |
| Residential Solicitation | \$80.55 | \$0.00 | \$80.55 |
| Massage | \$80.55 | \$0.00 | \$80.55 |
| Residential Care Facility | | | |
| Assisted Living | \$80.55 Per Business | \$670.13 Per Bed | Based on # of Beds |
| Group Home | \$80.55 Per Business | \$346.81 Per Bed | Based on # of Beds |

CALCULATION OF TOTAL COST RECOVERY

Based on the proposed base and disproportionate fees, the estimated total cost recovery is shown in **Table 1.5**.

TABLE 1.5: COST RECOVERY REVENUE ANALYSIS

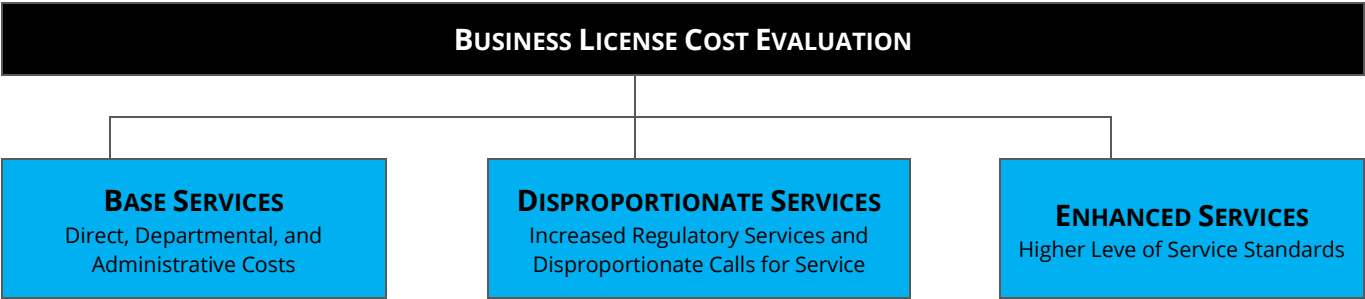
| Revenue Analysis | UNITS | FEE PER UNIT | ALLOCATED TOTAL COST |
|--|-------|--------------|----------------------|
| New Business | | | |
| Commercial | 68 | \$176.25 | \$11,984.92 |
| Home Occupation | 5 | \$101.68 | \$508.40 |
| Renewals | | | |
| Commercial | 602 | \$80.55 | \$48,489.32 |
| Home Occupation | 38 | \$80.55 | \$3,060.79 |
| Subtotal: | | | \$64,043.42 |
| Disproportionated Fees | | | |
| Assisted Living (per Bed) | 192 | \$670.13 | \$128,665.42 |
| Big Box | 2 | \$136,055.84 | \$272,111.68 |
| Car Wash | 2 | \$886.79 | \$1,773.58 |
| Convenience Store - Retail Sales - With Fuel pumps | 3 | \$18,642.05 | \$55,926.14 |
| Equipment Leasing | 3 | \$314.04 | \$942.12 |
| Fast Food | 16 | \$457.23 | \$7,315.65 |
| Group Home (per Bed) | 35 | \$346.81 | \$12,138.42 |
| Mobile Home Park | 1 | \$12,914.54 | \$12,914.54 |
| Pawn Shop | 1 | \$314.04 | \$314.04 |
| Subtotal: | | | \$492,101.59 |
| Combined: | | | \$556,145.01 |

SECTION 2: GENERAL METHODOLOGY

The analysis of business license fees is designed to meet the requirements of Utah law as established by Utah Code 10-1-203. The law provides that fees charged reflect the amount necessary to reasonably regulate business activity, including the costs of disproportionate or enhanced levels of municipal services required by some business classes, geographic locations, etc. The framework for business license fees is based upon a reasonableness test to determine the appropriate distribution of costs.

METHODOLOGY

The analysis considers costs to businesses under three main categories as follows:



BASE SERVICES include the costs incurred to register, inspect, oversee, and maintain records of licensed businesses within the City. Some regulatory services and accompanying costs are essential to all businesses while others are unique to certain types of business activity. In short, basic administrative costs include the standard labor for *all* businesses: i) business license application and registration process, ii) issuance of license, iii) collection of fees, iv) maintenance of records, v) preparation of business reports and required verifications.

In order to estimate the *basic* administrative costs of a business license, our primary source of information has been the City. Costs have been evaluated based on time spent by employees, wages and benefits involved for these employees, and cost of materials and equipment used. Business license fees also account for the business license department’s fair share of indirect administrative costs that benefit the business license department.

DISPROPORTIONATE SERVICES include the additional costs which some businesses generate that are in excess of their proportionate presence in the community. This includes the additional regulatory services that are required by some classes of businesses such as establishments selling alcohol, as well as businesses with a disproportionately high demand for municipal services (e.g., fire, EMS, police, etc.). In order to identify disproportionate service levels, the analysis uses data regarding calls for police service.

ENHANCED SERVICE levels are generally those services which are increased in a particular geographic location of town, such as downtown, or the town center of a resort community. These may include services for enhanced levels of snow removal, police patrol, streetscape design, more frequent trash removal, more signage, etc. If these services are provided, appropriate fees may be charged to compensate the City for the related costs. The City has indicated that, at this point in time, it does not provide enhanced service levels to any areas of the community and has no immediate plans to do so. Therefore, no fees have been calculated for enhanced levels of service.

Utah legislation allows cities wide latitude in defining the business classes and groupings which are most appropriate for each locality. Based on discussions with the City and a review of the calls for service, business activity type is the most accurate means of calculating the true costs associated with various businesses. By law, "all license fees and taxes shall be uniform in respect to the class upon which they are imposed" [Utah Code 10-1-203(6)].

SECTION 3: ANALYSIS OF COST

BASE SERVICES

The City requires commercial businesses and a small number of home occupation businesses to be licensed. It is important to note that while the City doesn't charge a fee to approximately 254 non-impact home occupations, there is still a cost to the City in processes the application. Most non-impact home occupation license holders still want an annual license because they need to secure a license to show it to the Division of Professional Licensing (DOPL), the tax commission, for insurance reasons, or other reasons. The costs associated with business licensing included in this analysis stem from two main sources – 1) direct business license costs; and 2) indirect costs (or department overhead and administrative costs).

DIRECT COSTS

Direct costs include labor costs required for all processes included in issuing and overseeing business licenses in the City. **Table 3.1** illustrates the base cost for the positions involved and the total department full-time equivalent employees (FTEs). All figures used in calculating direct costs were provided by the City.

TABLE 3.1: DIRECT BUSINESS LICENSE COSTS

| POSITION TITLE | DEPARTMENT | DEPARTMENT FTEs | FTE ALLOCATION | TOTAL SALARIES & BENEFITS (\$&B) |
|---|-----------------------|-----------------|----------------|----------------------------------|
| Community & Economic Development Director | Community Development | 7.50 | 1.00 | \$202,575 |
| Planner II | Community Development | 7.50 | 1.00 | \$105,774 |
| Clerk II | Community Development | 7.50 | 1.00 | \$85,159 |
| Business License Administrator | Community Development | 7.50 | 1.00 | \$85,159 |
| Chief Building Official | Community Development | 7.50 | 1.00 | \$153,948 |
| Code Enforcement Officer | Community Development | 7.50 | 0.50 | \$22,632 |
| City Recorder | Administration | 8.70 | 1.00 | \$133,052 |
| Staff Engineer | Public Works | 6.20 | 1.00 | \$138,796 |
| Storm Water/Wastewater Superintendent | Public Works | 6.20 | 1.00 | \$131,399 |
| Recreation Superintendent | Recreation | 5.00 | 1.00 | \$96,437 |

DEPARTMENTAL COSTS

Indirect costs include department overhead costs for each position involved in the licensing process and administrative costs. Department overhead costs represent the general cost of operating the applicable department. These costs are included in the analysis as they contribute to the value of effectiveness of each employee and to the department as a whole. **Table 3.2** illustrates the overhead costs for the departments involved in business licensing.

TABLE 3.2: SUMMARY OF DEPARTMENT OVERHEAD COSTS

| DEPARTMENT | DOC |
|-----------------------|-----------|
| Public Works | \$84,590 |
| Community Development | \$48,060 |
| Recreation | \$111,485 |

Each position involved in business licensing must pay for its fair share of applicable departmental costs. These costs include training, supplies, and communications.

ADMINISTRATIVE OVERHEAD

In addition to departmental costs, the cost allocation strategy includes an allocation of administrative overhead costs provided to all departments, including legislative, administrative, and legal services. Indirect costs are divided into two separate costs: 1) fixed costs; and 2) variable costs. Fixed costs represent administrative services provided to each department regardless of size. Variable costs represent administrative services provided to each department in proportion to the size of the department. This analysis assumes fixed costs to

be approximately ten percent, with the remaining 90 percent of administrative services assigned as variable costs.

TABLE 3.3: ALLOCATED ADMINISTRATIVE OVERHEAD COSTS

| TOTAL ADMIN INDIRECT COSTS | BUDGET | FTE |
|-----------------------------|--------------------|-------------|
| Legislative | \$167,510 | 0.08 |
| Administration | \$1,443,690 | 8.70 |
| Legal Services | \$146,000 | 1.00 |
| Total Indirect Costs | \$1,757,200 | 9.78 |

TABLE 3.4: DISTRIBUTION OF ADMINISTRATIVE OVERHEAD COSTS

| DEPARTMENT ALLOCATED COSTS | TOTAL FTEs | % OF TOTAL (FTE) | VARIABLE | FIXED | SUM OF INDIRECT COSTS |
|----------------------------|--------------|------------------|--------------------|------------------|-----------------------|
| Aquatic Facility | 1.80 | 2.75% | \$43,461 | \$13,517 | \$56,977 |
| Community Center | 4.30 | 6.56% | \$103,822 | \$13,517 | \$117,339 |
| Community Development | 7.50 | 11.45% | \$181,085 | \$13,517 | \$194,602 |
| Buildings | 1.00 | 1.53% | \$24,145 | \$13,517 | \$37,662 |
| Judicial | 3.20 | 4.89% | \$77,263 | \$13,517 | \$90,780 |
| Parks | 2.30 | 3.51% | \$55,533 | \$13,517 | \$69,050 |
| Recreation | 5.00 | 7.63% | \$120,724 | \$13,517 | \$134,241 |
| Police | 20.20 | 30.84% | \$487,724 | \$13,517 | \$501,241 |
| Public Works | 6.20 | 9.47% | \$149,697 | \$13,517 | \$163,214 |
| Sewer | 3.50 | 5.34% | \$84,507 | \$13,517 | \$98,023 |
| Storm Water | 2.50 | 3.82% | \$60,362 | \$13,517 | \$73,879 |
| Streets | 3.25 | 4.96% | \$78,470 | \$13,517 | \$91,987 |
| Water | 4.75 | 7.25% | \$114,687 | \$13,517 | \$128,204 |
| Total | 65.50 | | \$1,581,480 | \$175,720 | \$1,757,200 |

TOTAL PER MINUTE COSTS

Table 3.5 shows the calculation of direct and indirect costs per minute for all personnel involved in the business licensing process. Using the following calculations, a cost per minute was calculated for each employee:

- Labor cost per minute = (salary + benefits) / total annual minutes worked.
- Indirect cost per minute =
 - Department overhead cost per minute = total department overhead applicable to licensing / total annual minutes worked.
 - Administrative overhead cost per minute = total administrative overhead applicable to department / total annual minutes worked.

TABLE 3.5: DIRECT, DEPARTMENTAL, AND ADMINISTRATIVE COSTS

| PERSONNEL | TOTAL SALARIES & BENEFITS (S&B) | DEPARTMENT OVERHEAD COSTS (DOC) | ADMINISTRATIVE COSTS TO DEPARTMENT | PERCENT OF DEPT. FTE |
|---|---------------------------------|---------------------------------|------------------------------------|----------------------|
| Community & Economic Development Director | \$202,575 | \$48,060 | \$194,602 | 13% |
| Planner II | \$105,774 | \$48,060 | \$194,602 | 13% |
| Clerk II | \$85,159 | \$48,060 | \$194,602 | 13% |
| Business License Administrator | \$85,159 | \$48,060 | \$194,602 | 13% |
| Chief Building Official | \$153,948 | \$48,060 | \$194,602 | 13% |
| Code Enforcement Officer | \$22,632 | \$48,060 | \$194,602 | 7% |
| City Recorder | \$133,052 | \$0 | \$0 | 11% |
| Staff Engineer | \$138,796 | \$84,590 | \$163,214 | 16% |
| Storm Water/Wastewater Superintendent | \$131,399 | \$84,590 | \$163,214 | 16% |
| Recreation Superintendent | \$96,437 | \$111,485 | \$134,241 | 20% |

TABLE 3.6: DIRECT, DEPARTMENTAL, AND ADMINISTRATIVE COSTS ALLOCATED TO POSITION

| PERSONNEL | TOTAL SALARIES & BENEFITS (S&B) | DEPARTMENT OVERHEAD COSTS (DOC) | ADMINISTRATIVE COSTS TO DEPARTMENT | TOTAL ALLOCATED COST |
|---|---------------------------------|---------------------------------|------------------------------------|----------------------|
| Community & Economic Development Director | \$202,575 | \$6,408 | \$25,947 | \$234,930 |
| Planner II | \$105,774 | \$6,408 | \$25,947 | \$138,129 |
| Clerk II | \$85,159 | \$6,408 | \$25,947 | \$117,514 |
| Business License Administrator | \$85,159 | \$6,408 | \$25,947 | \$117,514 |
| Chief Building Official | \$153,948 | \$6,408 | \$25,947 | \$186,303 |
| Code Enforcement Officer | \$22,632 | \$3,204 | \$12,973 | \$38,809 |
| City Recorder | \$133,052 | \$0 | \$0 | \$133,052 |
| Staff Engineer | \$138,796 | \$13,644 | \$26,325 | \$178,765 |
| Storm Water/Wastewater Superintendent | \$131,399 | \$13,644 | \$26,325 | \$171,367 |
| Recreation Superintendent | \$96,437 | \$22,297 | \$26,848 | \$145,582 |

TABLE 3.7: DIRECT, DEPARTMENTAL, AND ADMINISTRATIVE COSTS PER MINUTE

| Personnel | S&B (Per Min) | DOC (Per Min) | Total Unit Indirect (Per Min) | Total Unit Cost (Per Min/mtg.) |
|---|---------------|---------------|-------------------------------|--------------------------------|
| Community & Economic Development Director | \$1.62 | \$0.05 | \$0.21 | \$1.88 |
| Planner II | \$0.85 | \$0.05 | \$0.21 | \$1.11 |
| Clerk II | \$0.68 | \$0.05 | \$0.21 | \$0.94 |
| Business License Administrator | \$0.68 | \$0.05 | \$0.21 | \$0.94 |
| Chief Building Official | \$1.23 | \$0.05 | \$0.21 | \$1.49 |
| Code Enforcement Officer | \$0.36 | \$0.05 | \$0.21 | \$0.62 |
| City Recorder | \$1.07 | \$0.00 | \$0.00 | \$1.07 |
| Staff Engineer | \$1.11 | \$0.11 | \$0.21 | \$1.43 |
| Storm Water/Wastewater Superintendent | \$1.05 | \$0.11 | \$0.21 | \$1.37 |
| Recreation Superintendent | \$0.77 | \$0.18 | \$0.22 | \$1.17 |

BASE COST ANALYSIS

In order to identify the business licensing costs, process maps were completed to map out all required tasks. These maps can be found in **Appendix A** and are the basis for the time allocation component of the fee calculated in **Table 3.8**.

TABLE 3.8: BASE LICENSE COST CALCULATION

| SUMMARY OF BASE LICENSE FEE | ACTUAL COST/PROPOSED LICENSE BASE FEE | ACTUAL COST/PROPOSED LICENSE RENEWAL FEE | CURRENT LICENSE FEE | CURRENT LICENSE RENEWAL FEE |
|-----------------------------|---------------------------------------|--|----------------------|-----------------------------|
| Home Occupation | \$101.68 | \$80.55 | \$25.00 | \$40.00 |
| Commercial | \$176.25 | \$80.55 | \$40.00 | By Category listed below |
| Alcohol | \$224.63 | \$80.55 | \$100.00 | \$100.00 |
| Auction | \$173.64 | \$80.55 | \$40.00 | \$300.00 |
| Short-Term Rental | \$190.24 | \$80.55 | Current not charging | Currently not charging |
| Sexually Oriented Business | \$352.25 | \$80.55 | \$40.00 | \$300 |
| Residential Solicitation | \$145.83 | \$80.55 | \$40.00 | \$40.00 |
| Residential Care Facility | \$237.28 | \$80.55 | \$40.00 | \$250.00 |
| Massage | \$296.86 | \$80.55 | \$40.00 | \$100.00 |

TABLE 3.8: BASE LICENSE COST CALCULATION (CONT.)

| THE FOLLOWING BUSINESS CATEGORIES AND FEES ARE FOUND IN THE LINDON CITY CONSOLIDATED FEE SCHEDULE. THESE BUSINESSES WILL NOW BE GROUPED WITH THE COMMERCIAL LICENSE FEE AND RENEWALS | | | | |
|--|------------------------|--------------------------------|---------|----------|
| Banks | Commercial License Fee | Commercial License Renewal Fee | \$40.00 | \$300.00 |
| Fireworks | | | \$40.00 | \$50.00 |
| Heavy Industrial | | | \$40.00 | \$310.00 |
| Light Industrial | | | \$40.00 | \$155.00 |
| Pawn Brokers | | | \$40.00 | \$300.00 |
| Real Estate Brokers | | | \$40.00 | \$250.00 |
| Restaurant and Food Related | | | \$40.00 | \$190.00 |
| Retail | | | \$40.00 | \$100.00 |
| Seasonal | | | \$40.00 | \$40.00 |
| Service Related | | | \$40.00 | \$100.00 |

DISPROPORTIONATE SERVICES

In order to calculate disproportionate costs and fees, cities must first establish what constitutes the base level for each of the varying services they provide – such as the number of calls for service to the police department. According to Utah Code 10-1-203(5)(d)(i)(b), “before the governing body of a municipality imposes a license fee or tax on a business that causes disproportionate costs of municipal services...the governing body of the municipality shall adopt an ordinance defining for the purposes of the fee...the level of municipal services that constitutes the basic level of services in the municipality.” This analysis utilizes the number of police calls per commercial business to determine the baseline level of service.

Calls for service from calendar year 2022 were obtained from the City. The database was geo-coded to City businesses to determine each component in relation to existing businesses. All businesses in the City's business license database were geocoded as well. The match rate was high enough to produce average call ratios for each business class. From this information, a disproportionate cost can be calculated for commercial categories. This is done by: 1) establishing a baseline level of service for the number of police calls per business; and 2) by calculating disproportionate costs above the baseline for each grouping. The baseline level of service is the average calls per business for all businesses, which is calculated at 4.45 calls per business. Business classes were then formed using business description provided by the City, with similarly coded businesses grouped within the same category. Call ratios were analyzed for each business grouping to determine disproportionate impacts when compared to the baseline data.

TABLE 3.9: DISPROPORTIONATE ANALYSIS

| 2022 | Number of Businesses | Number of Beds | Total Calls | W/O Outliers | Call Ratio w/o Outliers | Disproportionate Impact |
|--|----------------------|----------------|-------------|--------------|-------------------------|-------------------------|
| Assisted Living | 3.00 | 192.00 | 238.00 | 238.00 | 79.33 | 74.88 |
| Auto Body Shop | 1.00 | | - | - | - | - |
| Auto Dealership | 17.00 | | 60.00 | 60.00 | 3.53 | - |
| Auto Repair | 2.00 | | 1.00 | 1.00 | 0.50 | - |
| Auto Repair/Servicing | 14.00 | | 44.00 | 44.00 | 3.14 | - |
| Big Box Retail (>50K SF) | 2.00 | | 484.00 | 484.00 | 242.00 | 237.55 |
| Car Wash | 2.00 | | 12.00 | 12.00 | 6.00 | 1.55 |
| Construction/Contracted Services | 57.00 | | 79.00 | 79.00 | 1.39 | - |
| Contracting/Contractor Services | 4.00 | | 4.00 | 4.00 | 1.00 | - |
| Convenience Store - Retail Sales - With Fuel pumps | 3.00 | | 111.00 | 111.00 | 37.00 | 32.55 |
| Distribution (North Point Solid Waste) | 1.00 | | 13.00 | - | - | - |
| Equipment Leasing | 3.00 | | 15.00 | 15.00 | 5.00 | 0.55 |
| Fast Food | 12.00 | | 63.00 | 63.00 | 5.25 | 0.80 |
| Finance - Bank | 3.00 | | 19.00 | 7.00 | 2.33 | - |
| Group Home | 4.00 | 35.00 | 39.00 | 39.00 | 9.75 | 5.30 |

| 2022 | Number of Businesses | Number of Beds | Total Calls | W/O Outliers | Call Ratio w/o Outliers | Disproportionate Impact |
|---------------------------------|----------------------|----------------|-----------------|--------------|-------------------------|-------------------------|
| Industrial/Manufacturing | 2.00 | | 5.00 | 5.00 | 2.50 | - |
| Light Industrial | 3.00 | | - | - | - | - |
| Light Industrial/Manufacturing | 63.00 | | 94.00 | 94.00 | 1.49 | - |
| Medical Clinic | 6.00 | | 2.00 | 2.00 | 0.33 | - |
| Mobile Home Park | 1.00 | | 27.00 | 27.00 | 27.00 | 22.55 |
| Non-profit | 1.00 | | - | - | - | - |
| Outdoor Advertising / Billboard | 1.00 | | - | - | - | - |
| Pawn Shop | 1.00 | | 5.00 | 5.00 | 5.00 | 0.55 |
| Personal Services | 25.00 | | 33.00 | 33.00 | 1.32 | - |
| Professional Services | 58.00 | | 156.00 | 156.00 | 2.69 | - |
| Reception/Event Center | 6.00 | | 12.00 | 12.00 | 2.00 | - |
| Recreation | 2.00 | | 2.00 | 2.00 | 1.00 | - |
| Restaurant | 3.00 | | 5.00 | 5.00 | 1.67 | - |
| Restaurant and Food Related | 1.00 | | 1.00 | 1.00 | 1.00 | - |
| Retail Sales | 58.00 | | 112.00 | 112.00 | 1.93 | - |
| Seasonal | 3.00 | | 8.00 | 8.00 | 2.67 | - |
| Service Related | 4.00 | | 4.00 | 4.00 | 1.00 | - |
| Warehouse/Distribution | 17.00 | | 57.00 | 57.00 | 3.35 | - |
| Total | 383.00 | | 1,705.00 | | | |

The disproportionate number of service calls is then multiplied by an estimated cost per call of \$573 for police, which was calculated using the Fiscal Year 2024 Budget for police services (\$3,588,280) divided by the total number police calls (6,265). The costs illustrated below represent the disproportionate cost for each business class by business grouping.

TABLE 3.10: CALCULATION OF DISPROPORTIONATE COSTS

| | # BUSINESSES | ALT DEMAND UNIT | DISPROPORTIONATE IMPACT PER BUSINESS | CALCULATED COST PER BUSINESS | CALCULATED COST PER UNIT |
|--|--------------|-----------------|--------------------------------------|------------------------------|--------------------------|
| Assisted Living | 3.00 | 192 Beds | 74.88 | \$42,888 | \$670 |
| Big Box Retail (>50K SF) | 2.00 | | 237.55 | \$136,056 | \$136,056 |
| Car Wash | 2.00 | | 1.55 | \$887 | \$887 |
| Convenience Store - Retail Sales - With Fuel pumps | 3.00 | | 32.55 | \$18,642 | \$18,642 |
| Equipment Leasing | 3.00 | | 0.55 | \$314 | \$314 |
| Fast Food | 12.00 | | 0.80 | \$457 | \$457 |
| Group Home | 4.00 | 35 Beds | 5.30 | \$3,035 | \$347 |
| Mobile Home Park | 1.00 | | 22.55 | \$12,915 | \$12,915 |
| Pawn Shop | 1.00 | | 0.55 | \$314 | \$314 |

It is important to note that the City does not collect a fire disproportionate fee since fire services and associated fees are provided for, and collected by, Orem City. Lindon City contracts with Orem City for fire services which already collects the fee for fire inspections and services. The disproportionate regulatory inspection fee for Orem City is \$93.60, with a five percent administrative processing fee, for a total of \$98.28.

SUMMARY OF COMBINED COSTS

The following tables summarize the combined calculated cost per license type and business grouping for new applications and renewals.

TABLE 3.11: COMBINED COST FOR NEW BUSINESS APPLICATIONS

| NEW BUSINESS | BASE COST | DISPROPORTIONATE COST | COMBINED |
|--|-----------------------|-----------------------|--------------------|
| Home Occupation | \$101.68 | \$0.00 | \$101.68 |
| Commercial | | | |
| Big Box Retail (>50K SF) | \$176.25 | \$136,055.84 | \$136,232.09 |
| Car Wash | \$176.25 | \$886.79 | \$1,063.04 |
| Convenience Store - Retail Sales - With Fuel pumps | \$176.25 | \$18,642.05 | \$18,818.30 |
| Equipment Leasing | \$176.25 | \$314.04 | \$490.29 |
| Fast Food | \$176.25 | \$457.23 | \$633.48 |
| Mobile Home Park | \$176.25 | \$12,914.54 | \$13,090.79 |
| Pawn Shop | \$176.25 | \$314.04 | \$490.29 |
| Alcohol | \$224.63 | \$0.00 | \$224.63 |
| Auction | \$173.64 | \$0.00 | \$173.64 |
| Short-Term Rental | \$190.24 | \$0.00 | \$190.24 |
| Sexually Oriented Business | \$352.25 | \$0.00 | \$352.25 |
| Residential Solicitation | \$145.83 | \$0.00 | \$145.83 |
| Massage | \$296.86 | \$0.00 | \$296.86 |
| Residential Care Facility | | | |
| Assisted Living | \$237.28 Per Business | \$670.13 per Bed | Based on # of Beds |
| Group Home | \$237.28 Per Business | \$346.81 per Bed | Based on # of Beds |

TABLE 3.12: COMBINED COST FOR RENEWAL BUSINESS APPLICATIONS

| RENEWAL | BASE FEE | DISPROPORTIONATE FEE | COMBINED |
|--|----------------------|----------------------|--------------------|
| Home Occupation | \$80.55 | \$0.00 | \$80.55 |
| Commercial | | | |
| Big Box Retail (>50K SF) | \$80.55 | \$136,055.84 | \$136,136.38 |
| Car Wash | \$80.55 | \$886.79 | \$967.34 |
| Convenience Store - Retail Sales - With Fuel pumps | \$80.55 | \$18,642.05 | \$18,722.59 |
| Equipment Leasing | \$80.55 | \$314.04 | \$394.59 |
| Fast Food | \$80.55 | \$457.23 | \$537.78 |
| Mobile Home Park | \$80.55 | \$12,914.54 | \$12,995.09 |
| Pawn Shop | \$80.55 | \$314.04 | \$394.59 |
| Alcohol | \$80.55 | \$0.00 | \$80.55 |
| Auction | \$80.55 | \$0.00 | \$80.55 |
| Short-Term Rental | \$80.55 | \$0.00 | \$80.55 |
| Sexually Oriented Business | \$80.55 | \$0.00 | \$80.55 |
| Residential Solicitation | \$80.55 | \$0.00 | \$80.55 |
| Massage | \$80.55 | \$0.00 | \$80.55 |
| Residential Care Facility | | | |
| Assisted Living | \$80.55 Per Business | \$670.13 Per Bed | Based on # of Beds |
| Group Home | \$80.55 Per Business | \$346.81 Per Bed | Based on # of Beds |

ENHANCED SERVICE LEVELS

Enhanced service levels reflect a higher level of service that is *desired* by a specific portion of the business community (whether it is business class, business location, etc.). In comparison, disproportionate service levels

reflect higher levels of services that are *required* by a distinct portion of the business community. Examples of enhanced service levels include more landscaping, hanging baskets, more or higher quality signage, increased police patrols (a visible police presence), more frequent snow removal, etc. Generally, these types of services are increased in a particular geographic location of town, such as downtown, or the town center of a resort community but they may also be specific to a particular type of business activity, the number of employees in a company, etc. The City currently does not have any geographic areas or business classes for which the City provides enhanced service levels.

RELIANCE ON CITY DATA

LRB has relied on information provided by city staff, including time estimates for tasks performed as part of the business license process and the costs associated with providing city services.

SECTION 4: TOTAL ALLOCATED COST RECOVERY

This analysis combines the cost assumptions related to the renewal process, disproportionate regulatory services, and disproportionate calls for service to establish a total licensing cost for each business class. The total cost is then multiplied by the number of units within each class to determine the maximum estimated cost and the necessary revenues the City may collect to recoup the cost. Revenues for new applications are based on the average number of new applications the City received in 2023. Thus, the revenues will differ based on the number of new applications received annually since it is difficult to predict the type and frequency of new business that will occur within a given period.

TABLE 4.1: COST RECOVERY REVENUE ANALYSIS

| Revenue Analysis | UNITS | FEE PER UNIT | ALLOCATED TOTAL COST |
|--|-------|--------------|----------------------|
| New Business | | | |
| Commercial | 68 | \$176.25 | \$11,984.92 |
| Home Occupation | 5 | \$101.68 | \$508.40 |
| Renewals | | | |
| Commercial | 602 | \$80.55 | \$48,489.32 |
| Home Occupation | 38 | \$80.55 | \$3,060.79 |
| Subtotal: | | | \$64,043.42 |
| Disproportionated Fees | | | |
| Assisted Living (per Bed) | 192 | \$670.13 | \$128,665.42 |
| Big Box | 2 | \$136,055.84 | \$272,111.68 |
| Car Wash | 2 | \$886.79 | \$1,773.58 |
| Convenience Store - Retail Sales - With Fuel pumps | 3 | \$18,642.05 | \$55,926.14 |
| Equipment Leasing | 3 | \$314.04 | \$942.12 |
| Fast Food | 16 | \$457.23 | \$7,315.65 |
| Group Home (per Bed) | 35 | \$346.81 | \$12,138.42 |
| Mobile Home Park | 1 | \$12,914.54 | \$12,914.54 |
| Pawn Shop | 1 | \$314.04 | \$314.04 |
| Subtotal: | | | \$492,101.59 |
| Combined: | | | \$556,145.01 |

APPENDIX A: PROCESS MAPS

The following are process maps for the City’s renewal and new licenses analyzed in this report. Each process map distinguishes the tasks, employees, and time involved in the license process.

| Commercial License | | | | | | | |
|------------------------------|---|-------|---|---|-------|---------------|------------|
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Application Review and fee calculation | 0.50 | Business License Administrator | Business License Administrator | 1.16 | \$0.94 | \$65.54 |
| 2 | Planning Staff Review | 0.25 | Planner II | Planner II | 0.25 | \$1.11 | \$16.60 |
| 3 | Building review and Inspection | 0.75 | Chief Building Official | Chief Building Official | 0.75 | \$1.49 | \$67.18 |
| 4 | Engineering review | 0.16 | Staff engineer | Staff Engineer | 0.16 | \$1.43 | \$13.75 |
| 5 | Storm Water/Sewer Review | 0.16 | Storm Water/Wastewater Superintendent | Storm Water/Wastewater Superintendent | 0.16 | \$1.37 | \$13.18 |
| 6 | Outside Entity Coordination (health department, tax commission, DOPL) | 0.50 | Business License Administrator | | | | |
| 7 | License Finalization | 0.16 | Business License Administrator | | | | |
| | TOTAL | 2.48 | | | 2.48 | | \$176.25 |
| Renewal - Commercial License | | | | | | | |
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Renewal Review for updates | 0.50 | Business License Administrator | Business License Administrator | 0.82 | \$0.94 | \$46.33 |
| 2 | Renewal Review for updates | 0.50 | Clerk II | Clerk II | 0.50 | \$0.94 | \$28.25 |
| 3 | Code enforcement | 0.16 | Code Enforcement Officer | Code Enforcement Officer | 0.16 | \$0.62 | \$5.97 |
| 4 | Fee Calculation Review | 0.16 | Business License Administrator | | | | |
| 5 | License Finalization | 0.16 | Business License Administrator | | | | |
| | TOTAL | 1.48 | | | 1.48 | | \$80.55 |
| Alcohol License | | | | | | | |
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Application Review | 0.50 | Business License Administrator | Business License Administrator | 1.82 | \$0.94 | \$102.83 |
| 2 | Fee Calculation | 0.16 | Business License Administrator | Community & Economic Development Director | 0.84 | \$1.88 | \$94.88 |
| 3 | Planning Staff Review - proximity and zoning review | 0.50 | Community & Economic Development Director | Staff Engineer | 0.16 | \$1.43 | \$13.75 |
| 4 | Engineering review | 0.16 | Staff engineer | Storm Water/Wastewater Superintendent | 0.16 | \$1.37 | \$13.18 |
| 5 | Storm Water/Sewer Review | 0.16 | Storm Water/Wastewater Superintendent | City Recorder | - | \$1.07 | \$0.00 |
| 6 | Document Review (background check, ID check, ownership review, service plan) | 1.00 | Business License Administrator | | | | |
| 7 | Final review | 0.34 | Community & Economic Development Director | | | | |
| 8 | Local Consent Form | 0.00 | City Recorder* | | | | |
| 9 | License Finalization | 0.16 | Business License Administrator | | | | |
| | TOTAL | 2.98 | | | 2.98 | | \$224.63 |
| | * City Recorder was removed so they wouldn't be double counted in Admin Overhead (0.16 minutes) | 0.16 | | | | | |
| Alcohol Renewal | | | | | | | |
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Application Review | 0.50 | Business License Administrator | Business License Administrator | 0.82 | \$0.94 | \$46.33 |
| 2 | Fee Calculation | 0.16 | Business License Administrator | | | | |
| 3 | License Finalization | 0.16 | Business License Administrator | | | | |
| | TOTAL | 0.82 | | | 0.82 | | \$46.33 |

LINDON CITY
BUSINESS LICENSE FEE STUDY

| Auction | | | | | | | |
|----------------------------|---|-------|---|---|-------|---------------|------------|
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Application Review | 0.50 | Business License Administrator | Business License Administrator | 0.82 | \$0.94 | \$46.33 |
| 2 | Fee Calculation | 0.16 | Business License Administrator | Staff Engineer | 0.16 | \$1.43 | \$13.75 |
| 3 | Engineer Review | 0.16 | Staff engineer | Storm Water/Wastewater Superintendent | 0.16 | \$1.37 | \$13.18 |
| 4 | Storm Water/Sewer Review | 0.16 | Storm Water/Wastewater Superintendent | Planner II | 0.50 | \$1.11 | \$33.20 |
| 5 | Planning Staff Review | 0.50 | Planner II | Chief Building Official | 0.75 | \$1.49 | \$67.18 |
| 6 | Building review and Inspection | 0.75 | Chief Building Official | TOTAL | 2.39 | | \$173.64 |
| 7 | License Finalization | 0.16 | Business License Administrator | | | | |
| | TOTAL | 2.39 | | | | | |
| Short Term Rental | | | | | | | |
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Application Review | 0.50 | Business License Administrator | Business License Administrator | 0.82 | \$0.94 | \$46.33 |
| 2 | Fee Calculation | 0.16 | Business License Administrator | Staff Engineer | 0.16 | \$1.43 | \$13.75 |
| 3 | Engineer Review | 0.16 | Staff engineer | Storm Water/Wastewater Superintendent | 0.16 | \$1.37 | \$13.18 |
| 4 | Storm Water/Sewer | 0.16 | Storm Water/Wastewater Superintendent | Planner II | 0.75 | \$1.11 | \$49.81 |
| 5 | Planning Staff Review | 0.75 | Planner II | Chief Building Official | 0.75 | \$1.49 | \$67.18 |
| 6 | Building review and Inspection | 0.75 | Chief Building Official | TOTAL | 2.64 | | \$190.24 |
| 7 | License Finalization | 0.16 | Business License Administrator | | | | |
| | TOTAL | 2.64 | | | | | |
| Sexually Oriented Business | | | | | | | |
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Application Review | 0.50 | Business License Administrator | Business License Administrator | 2.57 | \$0.94 | \$145.20 |
| 2 | Fee Calculation | 0.16 | Business License Administrator | Community & Economic Development Director | 1.00 | \$1.88 | \$112.95 |
| 3 | Document Review: ownership information, background check, owner's consent, bond | 1.25 | Business License Administrator | Staff Engineer | 0.16 | \$1.43 | \$13.75 |
| 4 | Planning Staff Review | 0.50 | Community & Economic Development Director | Storm Water/Wastewater Superintendent | 0.16 | \$1.37 | \$13.18 |
| 5 | Engineer Review | 0.16 | Staff engineer | Chief Building Official | 0.75 | \$1.49 | \$67.18 |
| 6 | Storm Water/Sewer Review | 0.16 | Storm Water/Wastewater Superintendent | TOTAL | 4.64 | | \$352.25 |
| 7 | Building Inspection | 0.75 | Chief Building Official | | | | |
| 8 | Outside Entity Coordination (health department, tax commission) | 0.50 | Business License Administrator | | | | |
| 9 | Final Review | 0.50 | Community & Economic Development Director | | | | |
| 10 | License Finalization | 0.16 | Business License Administrator | | | | |
| | TOTAL | 4.64 | | | | | |
| Residential Solicitation | | | | | | | |
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Application Review | 0.50 | Business License Administrator | Business License Administrator | 2.16 | \$0.94 | \$122.03 |
| 2 | Fee Calculation | 0.16 | Business License Administrator | Recreation Superintendent | 0.34 | \$1.17 | \$23.80 |
| 3 | Document review (written disclosure, background check, marketing material, questionnaire) | 0.75 | Business License Administrator | TOTAL | 2.50 | | \$145.83 |
| 4 | Outside entity coordination (proof of registration, tax commission) | 0.50 | Business License Administrator | | | | |
| 5 | Badge creation and printing | 0.34 | Recreation Superintendent | | | | |
| 6 | License Finalization (temporary and final license) | 0.25 | Business License Administrator | | | | |
| | TOTAL | 2.50 | | | | | |

LINDON CITY
BUSINESS LICENSE FEE STUDY

| Residential Care Facility | | | | | | | |
|---------------------------|---|-------|---|---|-------|---------------|------------|
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Application Review | 0.50 | Business License Administrator | Business License Administrator | 1.41 | \$0.94 | \$79.66 |
| 2 | Fee Calculation | 0.16 | Business License Administrator | Planner II | 0.50 | \$1.11 | \$33.20 |
| 3 | Outside Entity Coordination (state and federal licensing, general liability insurance) | 0.50 | Business License Administrator | Staff Engineer | 0.34 | \$1.43 | \$29.22 |
| 4 | Planning Staff Review | 0.50 | Planner II | Storm Water/Wastewater Superintendent | 0.34 | \$1.37 | \$28.01 |
| 5 | Engineer Review | 0.34 | Staff engineer | Chief Building Official | 0.75 | \$1.49 | \$67.18 |
| 6 | Storm Water/Sewer Review | 0.34 | Storm Water/Wastewater Superintendent | City Recorder | - | \$1.07 | \$0.00 |
| 7 | Building Inspection | 0.75 | Chief Building Official | TOTAL | 3.34 | | \$237.28 |
| 8 | Notarized safety statement | 0.00 | City Recorder* | | | | |
| 9 | License Finalization (temporary and final licenses) | 0.25 | Business License Administrator | | | | |
| | TOTAL | 3.34 | | | | | |
| | * City Recorder was removed so they wouldn't be double counted in Admin Overhead (0.16 minutes) | 0.16 | | | | | |
| Massage | | | | | | | |
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Application Review | 0.50 | Business License Administrator | Business License Administrator | 1.82 | \$0.94 | \$102.83 |
| 2 | Fee Calculation | 0.16 | Business License Administrator | Planner II | 0.75 | \$1.11 | \$49.81 |
| 3 | Document Review (license history, verification statement, service statement) | 0.75 | Business License Administrator | Staff Engineer | 0.50 | \$1.43 | \$42.97 |
| 4 | Planning Staff Review | 0.25 | Planner II | Community & Economic Development Director | 0.50 | \$1.88 | \$56.47 |
| 5 | Development Review Committee Meeting | 0.50 | Planner II | Chief Building Official | 0.50 | \$1.49 | \$44.78 |
| 5 | Development Review Committee Meeting | 0.50 | Staff Engineer | TOTAL | 4.07 | | \$296.86 |
| 5 | Development Review Committee Meeting | 0.50 | Chief Building Official | | | | |
| 5 | Development Review Committee Meeting | 0.50 | Community & Economic Development Director | | | | |
| 6 | Outside Entity Coordination (state license, driver's license, health department) | 0.25 | Business License Administrator | | | | |
| 7 | License Finalization | 0.16 | Business License Administrator | | | | |
| | TOTAL | 4.07 | | | | | |
| Home Occupation | | | | | | | |
| STEP # | ACTION | HOURS | PERSONNEL INVOLVED | PERSONNEL INVOLVED | HOURS | COST PER MIN. | TOTAL COST |
| 1 | Application Review and fee calculation | 0.50 | Business License Administrator | Business License Administrator | 1.16 | \$0.94 | \$65.54 |
| 2 | Planning Staff Review | 0.25 | Business License Administrator | Staff Engineer | 0.16 | \$1.43 | \$13.75 |
| 3 | Building Staff Review | 0.25 | Chief Building Official | Storm Water/Wastewater Superintendent | 0.16 | \$0.00 | \$0.00 |
| 4 | Engineering Review | 0.16 | Staff Engineer | Chief Building Official | 0.25 | \$1.49 | \$22.39 |
| 5 | Storm Water/Sewer Review | 0.16 | Storm Water/Wastewater Superintendent | TOTAL | 1.73 | | \$101.68 |
| 6 | Outside Entity Coordination (health department, tax commission, DOPL) | 0.25 | Business License Administrator | | | | |
| 7 | License Finalization | 0.16 | Business License Administrator | | | | |
| | TOTAL | 1.73 | | | | | |

| Business License Fee Comparisons | | | | | | | | | | |
|----------------------------------|--|---|--|----------------|---|--------------------------------------|---|---|--------------------------------------|------------------------------------|
| | Lindon (Current Fees) | Orem | Provo | Pleasant Grove | American Fork | Lehi | Vineyard | Springville | Saratoga Springs | Spanish Fork |
| First Year License Base Fee | \$40 and includes business lincense inspection by the building official | \$210 plus \$105 for inspeciton fee | \$ 175 | \$ 75 | \$60 app fee and \$125 fire inspection fee | \$100 | Depending on the business category below | See business categories below. The first number is the initial fee and the second number is the renewal fee | \$25 | \$60 plus \$40 fire inspection fee |
| Renewal Fee | See below renewal rates plus Orem Fire Inspecton Fee of \$98.28 for Commercial Businesses. Orem Fire inspection fee only charged with renewals | \$ 85 | \$ 155 | \$ 75 | \$ 40 | \$100 plus the business category fee | Every business only pays \$25 for the renewal fee each year after the 1st year plus Orem Fire Inspection Fee of \$93.60 | Depending on the business between \$30-75 | \$50 plus employee fee | \$60 |
| Business Category | Lindon charges a \$40 first year application fee then charges a higher amount for 2nd year renewals | The following Disproportionate fees are in addition to the new license base fee or renewal base fee | | | | | | | | |
| Home Occupation (if required) | \$ 25 | \$ 110 | \$ 100 | \$ 50 | \$ 60 | \$ 10 | \$ 50.00 | \$ 96 | | |
| Home Occupation Renewal | \$ 40 | \$ 59 | \$ 100 | \$ 50 | | \$ 10 | \$ 25.00 | \$ 25 | | |
| Automotive Service | \$ 100 | \$ 110 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Banking | \$ 300 | \$ 315 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Convenience Store | \$ 100 | \$ 1,000 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$366 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Electronics and Appliances | \$ 100 | \$ 80 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Entertainment | \$ 100 | \$ 480 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Equipment Supply | \$ 100 | \$ 90 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Fast Food | \$ 190 | \$ 350 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 190 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Fitness or Recreation | \$ 100 | \$ 45 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Grocery Store | \$ 100 | \$ 225 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$366 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Group Homes | | \$ 485 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Industrial/Manufacturing | \$ 155 | \$ 29 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 250 | \$366 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Medical Office | \$ 100 | \$ 210 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Personal Services | \$ 100 | \$ 80 | plus \$28 per chair | \$ 75 | \$ 60 | \$ 100 | \$ 150 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Restaurants | \$ 190 | \$ 425 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 190 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Retail up to 10K sq ft | \$ 100 | \$ 110 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 215 | \$366 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Retail 10K to 25K | \$ 100 | \$ 190 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 215 | \$366 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Retail 25K to 50K | \$ 100 | \$ 330 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 215 | \$366 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Retail 50k + | \$ 100 | \$ 3,500 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 215 | \$366 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Professional Office | \$ 100 | \$ 36 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Assisted Living, small per room | \$ 250 | \$ 17 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Assisted Living, Large per room | \$ 250 | \$ 23 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Lodging per room | \$ 100 | \$ 5 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Storage Units per unit | \$ 100 | \$ 1 | \$ 175 | \$ 75 | \$ 60 | \$ 100 | \$ 25 | \$351 | \$50 + \$25 per employee (\$500 max) | \$60 |
| Auction | | | \$10 per day or \$100 per month | | | \$ 100 | | \$351 | \$100 annually and \$25 per day | \$60 |
| Short-term Rental | | | | | \$80 plus initial Landlorad fee of \$50 and annual landlord renewal of \$25 | | | \$72/\$21renewal | | |
| Solicitors License | | \$ 68 | | | \$ 15 | \$ 50 | | \$56 | | |
| | | | Provo includes the following employee fees per business licenses | | | | | | | |
| | | | 0-5 : \$125 | | | | | | | |
| | | | 6-10: \$175 | | | | | | | |
| | | | 11-25: \$300 | | | | | | | |
| | | | 26-50: \$425 | | | | | | | |
| | | | 51-75: \$550 | | | | | | | |
| | | | 76-100: \$675 | | | | | | | |
| | | | 101+: \$800 | | | | | | | |

- 9. Public Hearing: Resolution #2024-7-R; FY2023-24 Budget and Fee Schedule update.** The Council will review and consider Resolution #2024-7-R adopting updates to the FY2023-2024 budget and fee schedule as presented. (20 minutes)

Sample Motion: I move to (approve, deny, continue) Resolution #2024-7-R as (presented, amended).

RESOLUTION NO. 2024-7-R

A RESOLUTION OF THE CITY COUNCIL OF LINDON CITY, UTAH COUNTY, UTAH, AMENDING VARIOUS SECTIONS OF THE LINDON CITY BUDGET FOR FISCAL YEAR FY2023-24 AND SETTING AN EFFECTIVE DATE.

WHEREAS, The Municipal Council of Lindon City finds it prudent and in accordance with sound fiscal policy to amend the Lindon City Budget for Fiscal Year 2023-24 (FY2024); and

WHEREAS, the on-going budget reports indicate several items which need to be adjusted to actual costs associated with current projects and revenue/expenditure line items updated based on new information and data obtained since the budget was adopted in June of 2023; and

WHEREAS, public notice of the budget amendment has been advertised and public hearing held on March 18, 2024 regarding the proposed amendments; and

WHEREAS, the Municipal Council desires to amend the FY2023-24 Lindon City Budget to reflect these needed amendments; and

THEREFORE, BE IT RESOLVED by the Lindon City Council of Lindon City, Utah County, State of Utah, as follows:

Section I. The FY2023-24 Lindon City Budget is hereby amended as shown on the attached memorandums for specific budgetary line items as listed.

Section II. This resolution shall take effect immediately upon passage.

PASSED AND ADOPTED by the Lindon City Council on this the 18th day of March, 2024.

By _____
Carolyn O. Lundberg, Mayor

Attest:

By _____
Britni Laidler, City Recorder

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
March 18, 2024

| | | | REVENUES | | | EXPENDITURES | | |
|--|------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Acct # | Note | Description | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| GENERAL FUND | | | | | | | | |
| 10-38-511 | 1 | PW Admin Dept cost share-Water | 388,379 | 355,499 | (32,880) | | | |
| 10-38-521 | 1 | PW Admin Dept cost share-Sewer | 388,379 | 355,499 | (32,880) | | | |
| 10-38-541 | 1 | PW Admin Dept cost share-Storm | 388,379 | 355,499 | (32,880) | | | |
| 10-38-900 | 13 | Use of Fund Balance | 1,091,536 | 1,374,226 | 282,690 | | | |
| 10-62-310 | 1 | Professional & Tech Services | | | | 18,000 | 48,000 | 30,000 |
| 10-64-280 | 2 | Telephone | | | | 2,200 | 4,200 | 2,000 |
| 10-64-310 | 3 | Professional & Tech Services | | | | 20,000 | 86,000 | 66,000 |
| 10-67-310 | 4 | Professional & Tech Services | | | | 42,600 | 52,600 | 10,000 |
| 10-67-675 | 5 | Purchase of Equipment | | | | 525 | 1,300 | 775 |
| 10-68-310 | 6 | Professional & Tech Services | | | | 65,000 | 72,500 | 7,500 |
| 10-75-911 | 7 | Trfr to Debt Serv - CDA 2023 | | | | - | 67,775 | 67,775 |
| | | | <u>2,256,673</u> | <u>2,440,723</u> | | <u>148,325</u> | <u>332,375</u> | |
| NET GENERAL FUND INCREASE | | | | | <u>184,050</u> | | | <u>184,050</u> |
| ROAD FUND | | | | | | | | |
| 11-30-900 | 13 | Use of Fund Balance | 755,500 | 880,500 | 125,000 | | | |
| 11-40-735 | 8 | Class C Capital Improvements | | | | 2,400,000 | 2,525,000 | 125,000 |
| | | | <u>755,500</u> | <u>880,500</u> | | <u>2,400,000</u> | <u>2,525,000</u> | |
| NET ROAD FUND INCREASE | | | | | <u>125,000</u> | | | <u>125,000</u> |
| REDEVELOPMENT AGENCY (RDA) FUND | | | | | | | | |
| 22-30-475 | 9 | Bond Proceeds | 3,863,000 | 3,579,000 | (284,000) | | | |
| 22-30-490 | 13 | 700N CDA - Use of Fund Balance | 423,890 | 426,370 | 2,480 | | | |
| 22-84-310 | 9 | Professional & Tech Services | | | | 75,385 | 68,980 | (6,405) |
| 22-84-760 | 9 | Property Purchase | | | | 4,892,615 | 4,617,500 | (275,115) |
| | | | <u>4,286,890</u> | <u>4,005,370</u> | | <u>4,968,000</u> | <u>4,686,480</u> | |
| NET REDEVELOPMENT AGENCY (RDA) FUND INCREASE | | | | | <u>(281,520)</u> | | | <u>(281,520)</u> |
| PARC TAX FUND | | | | | | | | |
| 24-30-900 | 13 | Use of Fund Balance | 469,465 | 483,465 | 14,000 | | | |
| 24-41-310 | 10 | Professional & Tech Services | | | | 10,000 | 24,000 | 14,000 |
| | | | <u>469,465</u> | <u>483,465</u> | | <u>10,000</u> | <u>24,000</u> | |
| NET PARC TAX FUND INCREASE | | | | | <u>14,000</u> | | | <u>14,000</u> |

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
 March 18, 2024

| | | | REVENUES | | | EXPENDITURES | | |
|--|------|-----------------------------------|-----------------|----------------|----------|-----------------|----------------|----------|
| Acct # | Note | Description | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| DEBT SERVICE FUND | | | | | | | | |
| 33-30-735 | 7 | Trfr from Gen Fd - CDA 2023 | - | 67,775 | 67,775 | | | |
| 33-40-235 | 7 | 2023 700N CDA Bond Interest | | | | - | 67,775 | 67,775 |
| | | | - | 67,775 | | - | 67,775 | |
| NET DEBT SERVICE FUND INCREASE | | | | | 67,775 | | | 67,775 |
| WATER FUND | | | | | | | | |
| 51-30-980 | 13 | Use of Fund Balance | 5,210,853 | 6,065,698 | 854,845 | | | |
| 51-40-740 | 11 | Purchase of Capital Asset | | | | 6,285 | 15,785 | 9,500 |
| 51-40-755 | 12 | Culinary Water Projects | | | | 4,030,000 | 4,908,225 | 878,225 |
| 51-40-911 | 1 | P.W. Admin Costs to Gen. Fund | | | | 388,379 | 355,499 | (32,880) |
| | | | 5,210,853 | 6,065,698 | | 4,424,664 | 5,279,509 | |
| NET WATER FUND INCREASE | | | | | 854,845 | | | 854,845 |
| SEWER FUND | | | | | | | | |
| 52-30-980 | 13 | Use of Fund Balance | 161,292 | 243,302 | 82,010 | | | |
| 52-40-755 | 12 | Special Projects | | | | 713,500 | 828,390 | 114,890 |
| 52-40-911 | 1 | P.W. Admin Costs to Gen. Fund | | | | 388,379 | 355,499 | (32,880) |
| | | | 161,292 | 243,302 | | 1,101,879 | 1,183,889 | |
| NET SEWER FUND INCREASE | | | | | 82,010 | | | 82,010 |
| STORM WATER DRAINAGE FUND | | | | | | | | |
| 54-30-900 | 13 | Use of Fund Balance | 477,196 | 628,626 | 151,430 | | | |
| 54-40-750 | 12 | Special Projects | | | | 1,600,000 | 1,784,310 | 184,310 |
| 54-40-911 | 1 | P.W. Admin Costs to Gen. Fund | | | | 388,379 | 355,499 | (32,880) |
| | | | 477,196 | 628,626 | | 1,988,379 | 2,139,809 | |
| NET STORM WATER DRAINAGE FUND INCREASE | | | | | 151,430 | | | 151,430 |
| RECREATION FUND | | | | | | | | |
| 55-30-900 | 13 | Use of Fund Balance | 1,138,398 | 1,145,898 | 7,500 | | | |
| 55-42-310 | 6 | Aq. Ctr. Professional & Tech Svcs | | | | 10,000 | 17,500 | 7,500 |
| | | | 1,138,398 | 1,145,898 | | 10,000 | 17,500 | |
| NET RECREATION FUND INCREASE | | | | | 7,500 | | | 7,500 |

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
 March 18, 2024

| Acct # | Note | Description | REVENUES | | | EXPENDITURES | | |
|----------------|------|--|-----------------|----------------|-----------|-----------------|----------------|-----------|
| | | | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| CITYWIDE TOTAL | | | | | | | | |
| | | | 14,756,267 | 15,961,357 | | 15,051,247 | 16,256,337 | |
| | | | | | 1,205,090 | | | 1,205,090 |
| | | CHANGE IN REVENUES & EXPENDITURES | | | | | | |
| | | Change in Citywide Rev. & Exp. | 3,863,000 | 3,579,000 | (284,000) | 13,886,110 | 15,122,065 | 1,235,955 |
| | | Carryover from Prior Fiscal Year | - | - | - | - | - | - |
| | | Increase (Decrease) by Moving Exp in GL | - | - | - | - | - | - |
| | | Increase (Decrease) in Interfund Transfers | 1,165,137 | 1,134,272 | (30,865) | 1,165,137 | 1,134,272 | (30,865) |
| | | Increase (Decrease) in Use of Fund Bal. | 9,728,130 | 11,248,085 | 1,519,955 | | | |
| | | Increase (Decrease) in Appr. to Fund Bal. | | | | - | - | - |
| | | Citywide Totals | 14,756,267 | 15,961,357 | | 15,051,247 | 16,256,337 | |
| | | Net Increase (Decrease) in Rev. & Exp. | | | 1,205,090 | | | 1,205,090 |

2024FY BUDGET AMENDMENT NOTES

March 18, 2024

- 1 GL# 10-38-511 PW Admin Dept cost share-Water -\$32,880
 GL# 10-38-521 PW Admin Dept cost share-Sewer -\$32,880
 GL# 10-38-541 PW Admin Dept cost share-Storm -\$32,880
 GL# 10-62-310 Professional & Tech Services +\$30,000
 GL# 51-40-911 PW Admin Costs to Gen Fund -\$32,880
 GL# 52-40-911 PW Admin Costs to Gen Fund -\$32,880
 GL# 54-40-911 PW Admin Costs to Gen Fund -\$32,880
Adjusting the cost sharing from the Water, Sewer, and Storm Water Funds to the General Fund for the PW Administrative Department. This distribution was not adjusted with the last budget amendment when the dump truck was taken out of the budget. There is a budget increase of \$30,000 for updating GIS mapping.

- 2 GL# 10-64-180 Telephone \$2,000
Increasing to add data service for the new cameras in the parks.

- 3 GL# 10-64-310 Professional & Tech Services +\$66,000
Adding \$66,000 for engineering the railroad crossing for the Heritage Trail.

- 4 GL# 10-67-310 Professional & Tech Services +\$10,000
Increase to pay for new police officer's tuition for UVU's law enforcement academy.

- 5 GL# 10-67-675 Purchase of Equipment +\$775
Increase to purchase a trailer for the cemetery.

- 6 GL# 10-68-310 Professional & Tech Services +\$7,500
 GL# 55-42-310 Professional & Tech Services +\$7,500
Adding \$15,000 (split between Community Development and Recreation) for Placer.ai software.

- 7 GL# 10-75-911 Trfr to Debt Serv – CDA 2023 +\$67,775
 GL# 33-30-735 Trfr from Gen Fd – CDA 2023 +\$67,775
 GL# 33-40-235 2023 700N CDA Bond Interest +\$67,775
Add the current fiscal year's debt service payment for new bond for property purchase on 700 N, along with corresponding transfers.

- 8 GL# 11-40-735 Class C Capital Improvements +\$125,000
Add a joint project with Pleasant Grove City to edge mill and overlay 1000 South.

- 9 GL# 22-30-475 Bond Proceeds -\$284,000
 GL# 22-84-310 Professional & Tech Services -\$6,405
 GL# 22-84-760 Property Purchase -\$275,115
Update budgeted amounts for the 700 N property purchase.

- 10 GL# 24-41-310 Professional & Tech Services +\$14,000
Increase for Aquatics Center concessions electrical work.

2024 FY BUDGET AMENDMENT (Cont'd)

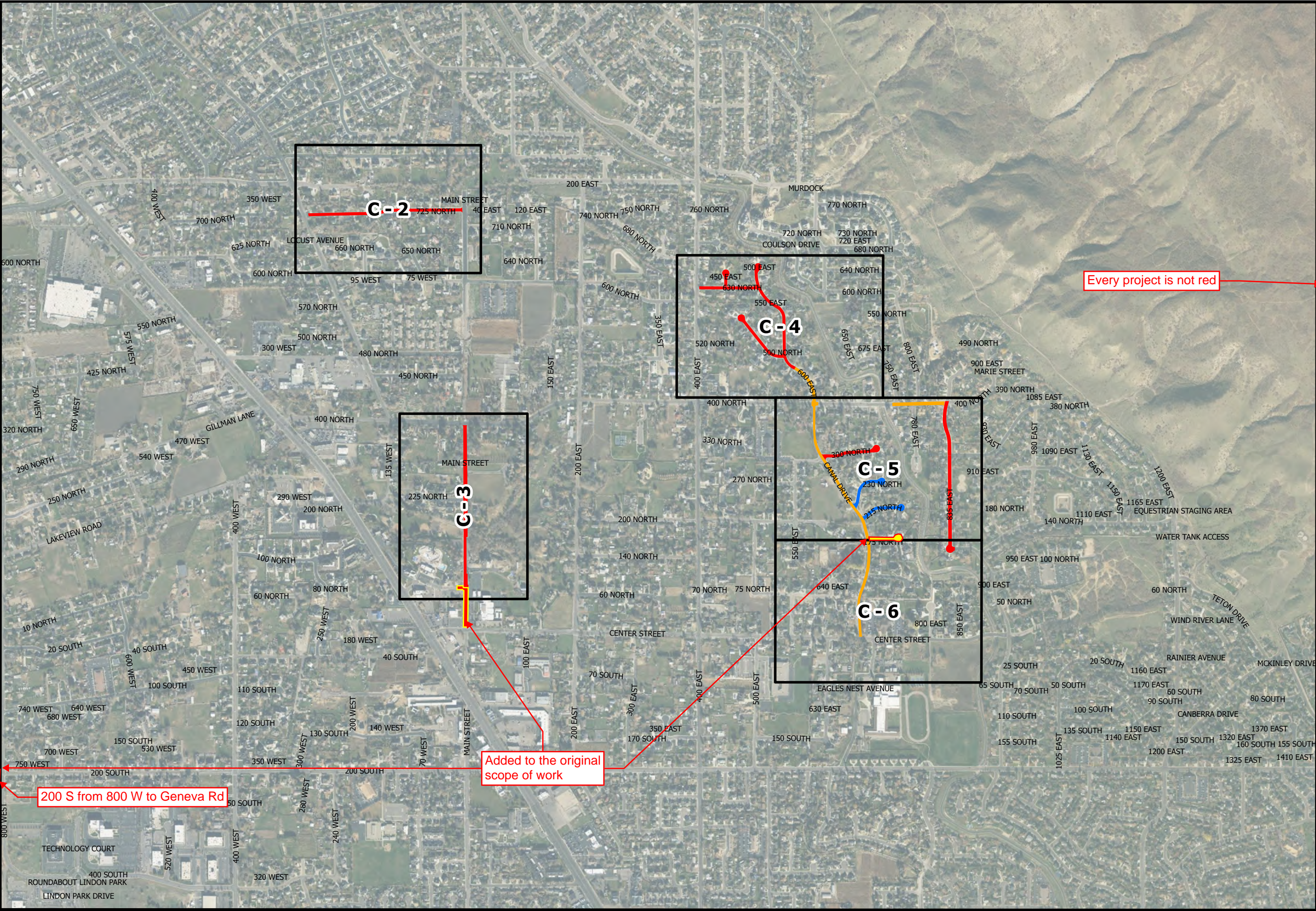
- | | | |
|----|---|-------------|
| 11 | GL# 51-40-740 Purchase of Capital Asset | +\$9,500 |
| | <i>Increase to purchase a light tower for afterhours work.</i> | |
| | | |
| 12 | GL# 51-40-755 Culinary Water Projects | +\$878,225 |
| | GL# 52-40-755 Special Projects | +\$114,890 |
| | GL# 54-40-750 Special Projects | +\$184,310 |
| | <i>Increase for water, sewer, and storm drainage pipe projects before roadwork is done on 200 S, 835 E, Center St, 630 N and 725 N.</i> | |
| | | |
| 13 | Multiple GL's Use of Fund Balance | \$1,519,955 |
| | <i>The changes in revenues and expenses are balanced and offset by changes in the use of fund balances.</i> | |

Lindon City 2024 Street Paving Projects

ESTIMATED TOTALS

| Item No. | Description | Estimated Quantity | Unit | Geneva Rock Products | |
|----------|---|--------------------|------|----------------------|------------------------|
| | | | | Unit Price | Total Price |
| 1 | Mobilization | 1 | LS | \$ 63,000.00 | \$ 63,000.00 |
| 2 | Traffic control | 1 | LS | \$ 16,000.00 | \$ 16,000.00 |
| 3 | Sawcut existing asphalt | 975 | LF | \$ 3.00 | \$ 2,925.00 |
| 4 | Soft spot repair | 6,000 | SF | \$ 7.25 | \$ 43,500.00 |
| 5 | Mill asphalt and deliver milled material to Lindon City, 2" thick | 0 | SF | \$ 0.28 | \$ - |
| 6 | Mill asphalt and deliver milled material to Lindon City, 3" thick | 0 | SF | \$ 0.30 | \$ - |
| 7 | Pulverize existing asphalt/base, reshape and compact | 636,315 | SF | \$ 0.48 | \$ 305,431.20 |
| 8 | Furnish, lay, and compact fiber reinforced asphalt pavement | 11,568 | TON | \$ 106.25 | \$ 1,229,100.00 |
| | | | | Bid Total: | \$ 1,659,956.20 |

| | |
|--|------------------------|
| Original Bid Total: | \$ 1,307,469.26 |
| Change everything to pulverize: | \$ 58,919.11 |
| 175 North: | \$ 36,373.94 |
| 835 East culdesac: | \$ 47,505.50 |
| Main St, Center to 60 N: | \$ 63,983.86 |
| 60 North: | \$ 18,446.51 |
| 200 South: | \$ 111,758.02 |
| Add. Mob.: | \$ 13,000.00 |
| Add. TC: | \$ 2,500.00 |
| Total: | \$ 1,659,956.20 |
| Difference from Original: | \$ 352,486.94 |
| % Difference: | 27.0% |



LINDON CITY PUBLIC WORKS
946 West Center St.
Lindon, UT 84042
Phone: 801-796-7954
www.lindoncity.org

Legend

- Pulverize and Repave, 3" Asphalt
- 3" Mill and Overlay
- 2" Mill and Overlay

0 313 625 1,250
Feet

LINDON CITY 2024 STREET
PAVING PROJECTS

LINDON CITY CORPORATION
LINDON, UTAH

SITE PLAN SHEET
INDEX

C - 1

10. Public Hearing: FY2024-25 Tentative Budget Adoption; Resolution #2024-8-R. The City Council will review and consider Resolution #2024-8-R adopting the FY2024-25 Tentative Budget for Lindon City. Lindon City Finance Director, Kristen Colson Aaron, will present the Tentative Budget for consideration. The City will hold additional public meetings to review the budget on April 15, 2024. The City will hold a public hearing to adopt the FY2025 Proposed Budget on May 6, 2024 and a public hearing to amend the FY2024 budget and adopt the FY2025 Final Budget on June 3, 2024. (20 minutes)

Sample Motion: I move to (approve, deny, continue) Resolution #2024-8-R as (presented, amended).

RESOLUTION NO. 2024-8-R

A RESOLUTION ADOPTING THE FY2025 TENTATIVE BUDGET, ESTABLISHING DATES FOR FY2025 BUDGET HEARINGS, AND SETTING AN EFFECTIVE DATE.

WHEREAS, the City is required by Utah State Code to adopt a Tentative Budget to identify tentatively expected revenues and expenditures anticipated in its FY2025 budget; and

WHEREAS, the Lindon City Council desires public input on the FY2025 Tentative Budget; and

WHEREAS, the City has advertised a public hearing to be held on March 18, 2024 to receive public comment on the FY2025 Tentative Budget prior to adoption; and

WHEREAS, the FY2025 Tentative Budget will continue to be refined and discussed in an additional public meeting to be held on April 15, 2024 with the FY2025 Proposed Budget & Fee Schedule to be reviewed in a public hearing on May 6, 2024 and the final FY2025 Budget & Fee Schedule to be reviewed in a public hearing on June 3, 2024.

THEREFORE, BE IT RESOLVED by the Lindon City Council as follows:

Section 1. The Lindon City FY2025 Tentative Budget is hereby adopted as shown in the attached Exhibit A.

(See attached Exhibit A)

Section 2. This resolution shall take effect immediately upon passage.

Adopted and approved this 18th day of March, 2024.

By _____
Carolyn O. Lundberg, Mayor

Attest:

By _____
Britni Laidler, City Recorder

2024-2025

TENTATIVE BUDGET

LINDON

BUDGET SUMMARY

| DESCRIPTION | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ORIGINAL | 2023-2024 AMENDED | 2024-2025 REQUESTED |
|--|---------------------|---------------------|-----------------------|----------------------|------------------------|
| GENERAL FUND REVENUES | | | | | |
| Taxes | | | | | |
| Property Taxes | 2,504,428 | 2,655,951 | 2,602,000 | 2,602,000 | 2,602,000 |
| General Sales & Use Tax | 6,916,497 | 6,475,052 | 6,303,500 | 6,303,500 | 6,303,500 |
| Other Taxes | 1,882,852 | 2,171,712 | 2,078,000 | 2,078,000 | 2,078,000 |
| Licenses & Permits | 668,198 | 460,687 | 360,750 | 425,950 | 425,950 |
| Grants & Intergovernmental | 114,370 | 184,768 | 60,000 | 89,500 | 231,000 |
| Charges for Services | 248,442 | 137,579 | 119,900 | 120,900 | 159,900 |
| Fines & Forfeitures | 478,149 | 523,064 | 488,000 | 488,000 | 488,000 |
| Miscellaneous Revenue | 638,345 | 1,374,759 | 1,316,250 | 2,535,390 | 2,269,995 |
| Cemetery | 117,206 | 102,280 | 70,000 | 95,000 | 95,000 |
| Transfers & Contributions | 1,186,055 | 1,253,944 | 1,316,387 | 1,225,369 | 1,518,824 |
| Use of Fund Balance, General Fund | 0 | - | 444,753 | 1,374,226 | 1,308,000 |
| TOTAL GENERAL FUND REVENUES | 14,754,541 | 15,339,795 | 15,159,540 | 17,337,835 | 17,480,170 |
| GENERAL FUND EXPENDITURES | | | | | |
| Legislative | 126,219 | 132,116 | 167,510 | 167,510 | 159,954 |
| Judicial | 525,437 | 563,305 | 689,425 | 690,025 | 612,954 |
| Administrative | 1,131,250 | 1,360,779 | 1,443,690 | 1,460,290 | 1,459,566 |
| Legal Services | 117,809 | 128,573 | 146,000 | 146,000 | 151,008 |
| Engineering | 327 | 172 | 20,000 | 20,000 | 20,000 |
| Elections | 14,397 | 0 | 33,515 | 33,515 | 33,515 |
| Government Buildings | 329,262 | 414,915 | 496,160 | 562,660 | 565,870 |
| Police Services | 2,656,154 | 3,378,503 | 3,588,280 | 4,726,215 | 4,683,118 |
| Fire Protection Services | 1,572,450 | 1,642,011 | 1,956,835 | 1,956,835 | 2,064,428 |
| Protective Inspections | 332,939 | 0 | 0 | 0 | 0 |
| Animal Control Services | 21,108 | 29,953 | 31,500 | 41,815 | 43,500 |
| Streets | 472,249 | 620,230 | 552,885 | 564,895 | 637,910 |
| Public Works Administration | 1,067,662 | 1,215,882 | 1,542,020 | 1,421,995 | 1,806,211 |
| Parks | 970,979 | 1,063,702 | 1,247,515 | 1,392,050 | 1,396,541 |
| Library Services | 17,588 | 25,502 | 25,000 | 25,000 | 28,000 |
| Cemetery | 34,600 | 251,904 | 64,300 | 393,600 | 31,300 |
| Planning & Economic Developmnt | 418,191 | 851,522 | 991,540 | 1,004,290 | 857,317 |
| Transfers | 3,534,037 | 3,415,896 | 2,053,740 | 2,621,515 | 2,819,354 |
| Contributions | 13,416 | 67,397 | 109,625 | 109,625 | 109,625 |
| Appropriation, General Fund Bal. | 1,398,468 | 177,434 | 0 | 0 | 0 |
| TOTAL GENERAL FUND EXPENDITURES | 14,754,541 | 15,339,795 | 15,159,540 | 17,337,835 | 17,480,170 |
| REDEVELOPMENT AGENCY FUND | | | | | |
| STATE STREET DISTRICT REVENUES | | | | | |
| Tax Increment | 0 | 0 | 0 | 0 | 0 |
| Other | 2,712 | 13,794 | 13,500 | 13,500 | 13,500 |
| Use of Fund Balance | 249,788 | 52,227 | 0 | 0 | 0 |
| TOTAL STATE STREET DISTRICT REVENUES | 252,500 | 66,021 | 13,500 | 13,500 | 13,500 |
| STATE ST DISTRICT EXPENDITURES | | | | | |
| Operations | 252,500 | 0 | 1,500 | 1,500 | 1,500 |
| Capital | 0 | 66,021 | 0 | 0 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 12,000 | 12,000 | 12,000 |
| TOTAL STATE ST DISTRICT EXPENDITURES | 252,500 | 66,021 | 13,500 | 13,500 | 13,500 |
| WEST SIDE DISTRICT REVENUES | | | | | |
| Other | 95 | 717 | 700 | 700 | 700 |
| Use of Fund Balance | 0 | 0 | 100 | 100 | 100 |
| TOTAL WEST SIDE DISTRICT REVENUES | 95 | 717 | 800 | 800 | 800 |
| WEST SIDE DISTRICT EXPENDITURES | | | | | |
| Operations | 0 | 0 | 800 | 800 | 800 |
| Appropriation to Fund Balance | 95 | 717 | 0 | 0 | 0 |
| TOTAL WEST SIDE DISTRICT EXPENDITURES | 95 | 717 | 800 | 800 | 800 |

2024-2025

TENTATIVE BUDGET

LINDON

BUDGET SUMMARY

| DESCRIPTION | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ORIGINAL | 2023-2024 AMENDED | 2024-2025 REQUESTED |
|---|---------------------|---------------------|-----------------------|----------------------|------------------------|
| DISTRICT #3 REVENUES | | | | | |
| Other | 1,799 | 13,071 | 12,900 | 12,900 | 12,900 |
| Use of Fund Balance | 16,541 | 0 | 0 | 248,100 | 0 |
| TOTAL DISTRICT #3 REVENUES | 18,339 | 13,071 | 12,900 | 261,000 | 12,900 |
| DISTRICT #3 EXPENDITURES | | | | | |
| Operations | 18,339 | 6,443 | 7,000 | 261,000 | 7,000 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Appropriation to Fund Balance | 0 | 6,628 | 5,900 | 0 | 5,900 |
| TOTAL DISTRICT #3 EXPENDITURES | 18,339 | 13,071 | 12,900 | 261,000 | 12,900 |
| 700 NORTH CDA REVENUES | | | | | |
| Tax Increment | 157,706 | 176,375 | 170,000 | 185,510 | 180,000 |
| Other | 1,958 | 19,785 | 19,400 | 4,098,400 | 19,400 |
| Use of Fund Balance | 0 | 0 | 0 | 426,370 | 28,800 |
| TOTAL 700 NORTH CDA REVENUES | 159,664 | 196,160 | 189,400 | 4,710,280 | 228,200 |
| 700 NORTH CDA EXPENDITURES | | | | | |
| Operations | 21,843 | 26,050 | 28,800 | 92,780 | 228,200 |
| Capital | 0 | 0 | 0 | 4,617,500 | 0 |
| Appropriation to Fund Balance | 137,821 | 170,110 | 160,600 | 0 | 0 |
| TOTAL 700 NORTH CDA EXPENDITURES | 159,664 | 196,160 | 189,400 | 4,710,280 | 228,200 |
| LINDON PARK CRA REVENUES | | | | | |
| Tax Increment | 0 | 0 | 0 | 0 | 7,000 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Use of Fund Balance | 0 | 0 | 800 | 800 | 0 |
| TOTAL LINDON PARK CRA REVENUES | 0 | 0 | 800 | 800 | 7,000 |
| LINDON PARK CRA EXPENDITURES | | | | | |
| Operations | 0 | 0 | 800 | 800 | 3,980 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 0 | 0 | 3,020 |
| TOTAL LINDON PARK CRA EXPENDITURES | 0 | 0 | 800 | 800 | 7,000 |
| PARC TAX FUND REVENUES | | | | | |
| PARC Tax | 994,379 | 894,812 | 945,000 | 945,000 | 945,000 |
| Other | 5,920 | 42,506 | 42,000 | 42,000 | 42,000 |
| Use of Fund Balance | 0 | 0 | 0 | 483,465 | 280,725 |
| TOTAL PARC TAX FUND REVENUES | 1,000,299 | 937,319 | 987,000 | 1,470,465 | 1,267,725 |
| PARC TAX FUND EXPENDITURES | | | | | |
| Operations | 835,114 | 799,723 | 665,225 | 863,320 | 1,047,725 |
| Capital | 103,687 | 74,346 | 263,000 | 607,145 | 220,000 |
| Appropriation to Fund Balance | 61,498 | 63,250 | 58,775 | 0 | 0 |
| TOTAL PARC TAX FUND EXPENDITURES | 1,000,299 | 937,319 | 987,000 | 1,470,465 | 1,267,725 |
| CORONAVIRUS RELIEF FUND REVENUES | | | | | |
| Grants | 656,846 | 656,846 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Use of Fund Balance | 0 | 655,846 | 0 | 0 | 0 |
| TOTAL CORONAVIRUS RELIEF FUND REVENUES | 656,846 | 1,312,692 | 0 | 0 | 0 |
| CORONAVIRUS RELIEF FD EXPENDITURES | | | | | |
| Operations | 1,000 | 1,312,692 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Appropriation to Fund Balance | 655,846 | 0 | 0 | 0 | 0 |
| TOTAL CORONAVIRUS RELIEF FD EXPENDITURES | 656,846 | 1,312,692 | 0 | 0 | 0 |

2024-2025

TENTATIVE BUDGET

LINDON

BUDGET SUMMARY

| DESCRIPTION | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ORIGINAL | 2023-2024 AMENDED | 2024-2025 REQUESTED |
|--|---------------------|---------------------|-----------------------|----------------------|------------------------|
| DEBT SERVICE REVENUES - transfers | 482,212 | 356,071 | 491,290 | 559,065 | 956,904 |
| DEBT SERVICE EXPENDITURES | | | | | |
| Principal | 482,212 | 356,071 | 491,290 | 491,290 | 785,116 |
| Interest | 0 | 0 | 0 | 67,775 | 169,788 |
| Paying Agent Fees | 0 | 0 | 0 | 0 | 2,000 |
| TOTAL DEBT SERVICE EXPENDITURES | 482,212 | 356,071 | 491,290 | 559,065 | 956,904 |
| CLASS C ROADS C.I.P. REVENUES | | | | | |
| Taxes | 1,172,356 | 1,185,773 | 1,165,000 | 1,165,000 | 1,165,000 |
| Impact Fees | 0 | 11,920 | 6,000 | 6,000 | 0 |
| Transfers In | 1,500,000 | 1,500,000 | 500,000 | 500,000 | 500,000 |
| Other | 53,755 | 155,407 | 150,000 | 150,000 | 150,000 |
| Use of Fund Balance | 0 | 0 | 755,500 | 880,500 | 886,500 |
| TOTAL CLASS C ROADS C.I.P. REVENUES | 2,726,111 | 2,853,100 | 2,576,500 | 2,701,500 | 2,701,500 |
| CLASS C ROADS C.I.P. EXPENDITURES | | | | | |
| Operations | 83,489 | 219,783 | 176,500 | 176,500 | 176,500 |
| Capital | 1,355,069 | 2,557,103 | 2,400,000 | 2,525,000 | 2,525,000 |
| Appropriation to Fund Balance | 1,287,553 | 76,214 | 0 | 0 | 0 |
| TOTAL CLASS C ROADS C.I.P. EXPENDITURES | 2,726,111 | 2,853,100 | 2,576,500 | 2,701,500 | 2,701,500 |
| FACILITIES C.I.P. REVENUES | | | | | |
| Transfers In | 500,000 | 0 | 0 | 0 | 0 |
| Use of Fund Balance | 0 | 0 | 0 | 0 | 0 |
| TOTAL FACILITIES C.I.P. REVENUES | 500,000 | 0 | 0 | 0 | 0 |
| FACILITIES C.I.P. EXPENDITURES | | | | | |
| Operations | 0 | 0 | 0 | 0 | 0 |
| Capital | 67,357 | 0 | 0 | 0 | 0 |
| Appropriation to Fund Balance | 432,643 | 0 | 0 | 0 | 0 |
| TOTAL FACILITIES C.I.P. EXPENDITURES | 500,000 | 0 | 0 | 0 | 0 |
| PARKS C.I.P. REVENUES | | | | | |
| Impact Fees | 437,856 | 373,097 | 300,000 | 300,000 | 300,000 |
| Transfers In | 10,000 | 0 | 0 | 0 | 0 |
| Use of Fund Balance | 0 | 0 | 0 | 1,876,900 | 0 |
| TOTAL PARKS C.I.P. REVENUES | 447,856 | 373,097 | 300,000 | 2,176,900 | 300,000 |
| PARKS C.I.P. EXPENDITURES | | | | | |
| Operations | 10,000 | 10,000 | 0 | 0 | 0 |
| Capital | 92,214 | 12,450 | 60,000 | 2,176,900 | 0 |
| Appropriation to Fund Balance | 345,641 | 350,648 | 240,000 | 0 | 300,000 |
| TOTAL PARKS C.I.P. EXPENDITURES | 447,856 | 373,097 | 300,000 | 2,176,900 | 300,000 |
| WATER FUND REVENUES | | | | | |
| Utility Fees | 2,929,900 | 3,286,787 | 3,298,690 | 3,298,690 | 3,381,440 |
| Impact Fees | 176,248 | 132,453 | 115,500 | 115,500 | 115,500 |
| Other | 1,483,530 | 5,567,428 | 518,920 | 574,725 | 118,920 |
| Use of Fund Balance | 0 | 0 | 4,567,499 | 6,065,698 | 2,222,385 |
| TOTAL WATER FUND REVENUES | 4,589,678 | 8,986,668 | 8,500,609 | 10,054,613 | 5,838,245 |
| WATER FUND EXPENDITURES | | | | | |
| Personnel | 337,423 | 419,930 | 483,590 | 483,590 | 490,908 |
| Operations | 1,451,334 | 1,839,608 | 2,156,519 | 2,126,513 | 1,860,167 |
| Capital | 691,612 | 554,068 | 5,755,000 | 7,339,010 | 3,381,670 |
| Appropriation to Fund Balance | 2,109,309 | 6,173,062 | 105,500 | 105,500 | 105,500 |
| TOTAL WATER FUND EXPENDITURES | 4,589,678 | 8,986,668 | 8,500,609 | 10,054,613 | 5,838,245 |

2024-2025

TENTATIVE BUDGET

LINDON

BUDGET SUMMARY

| DESCRIPTION | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ORIGINAL | 2023-2024 AMENDED | 2024-2025 REQUESTED |
|--|---------------------|---------------------|-----------------------|----------------------|------------------------|
| SEWER FUND REVENUES | | | | | |
| Utility Fees | 1,836,745 | 2,007,395 | 2,117,580 | 2,117,580 | 2,265,811 |
| Impact Fees | 115,117 | 69,509 | 61,600 | 61,600 | 61,600 |
| Other | 128,212 | 1,340,551 | 519,960 | 519,960 | 18,920 |
| Use of Fund Balance | 304,125 | 334,594 | 99,893 | 243,302 | 2,019,957 |
| TOTAL SEWER FUND REVENUES | 2,384,199 | 3,752,050 | 2,799,033 | 2,942,442 | 4,366,287 |
| SEWER FUND EXPENDITURES | | | | | |
| Personnel | 176,462 | 144,344 | 252,390 | 252,390 | 258,824 |
| Operations | 1,528,800 | 1,730,811 | 1,621,143 | 1,642,442 | 2,877,463 |
| Capital | 304,986 | 180,533 | 925,500 | 1,047,610 | 1,230,000 |
| Appropriation to Fund Balance | 373,951 | 1,696,362 | 0 | 0 | 0 |
| TOTAL SEWER FUND EXPENDITURES | 2,384,199 | 3,752,050 | 2,799,033 | 2,942,442 | 4,366,287 |
| WASTE COLLECTION REVENUES | | | | | |
| Utility Fees | 609,349 | 688,160 | 710,000 | 710,000 | 710,000 |
| Transfers In | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Use of Fund Balance | 0 | 0 | 0 | 0 | 0 |
| TOTAL WASTE COLLECTION REVENUES | 619,349 | 698,160 | 720,000 | 720,000 | 720,000 |
| WASTE COLLECTION EXPENDITURES | | | | | |
| Operations | 599,498 | 665,820 | 708,650 | 708,650 | 708,650 |
| Appropriation to Fund Balance | 19,851 | 32,340 | 11,350 | 11,350 | 11,350 |
| TOTAL WASTE COLLECTION EXPENDITURES | 619,349 | 698,160 | 720,000 | 720,000 | 720,000 |
| STORM WATER DRAINAGE REV. | | | | | |
| Utility Fees | 1,219,271 | 1,298,599 | 1,320,900 | 1,320,900 | 1,347,318 |
| Impact Fees | 100,054 | 64,360 | 45,000 | 45,000 | 45,000 |
| Other | 141,860 | 2,615,566 | 750,000 | 750,000 | 0 |
| Use of Fund Balance | 0 | 0 | 472,592 | 628,626 | 473,600 |
| TOTAL STORM WATER DRAINAGE REV. | 1,461,185 | 3,978,525 | 2,588,492 | 2,744,526 | 1,865,918 |
| STORM WATER DRAINAGE EXP. | | | | | |
| Personnel | 180,950 | 224,861 | 254,450 | 254,450 | 255,984 |
| Operations | 809,057 | 755,676 | 734,042 | 705,766 | 807,263 |
| Capital | 17,950 | 198,634 | 1,600,000 | 1,784,310 | 802,670 |
| Appropriation to Fund Balance | 453,228 | 2,799,354 | 0 | 0 | 0 |
| TOTAL STORM WATER DRAINAGE EXP. | 1,461,185 | 3,978,525 | 2,588,492 | 2,744,526 | 1,865,918 |
| RECREATION FUND REVENUES | | | | | |
| Bond Proceeds/Interest | 135 | 12,453 | 9,000 | 9,000 | 9,000 |
| Admission | 452,048 | 540,713 | 520,980 | 520,980 | 520,980 |
| Programs | 281,505 | 275,778 | 259,215 | 262,890 | 262,890 |
| Rentals | 168,062 | 217,386 | 211,130 | 211,130 | 211,130 |
| Grants and Contributions | 50,814 | 38,092 | 48,850 | 146,190 | 11,500 |
| Transfers In | 1,796,825 | 1,816,326 | 737,450 | 853,550 | 1,994,950 |
| Use of Fund Balance | 0 | 0 | 1,085,288 | 1,145,898 | 533,381 |
| TOTAL RECREATION FUND REVENUES | 2,749,389 | 2,900,749 | 2,871,913 | 3,149,638 | 3,543,831 |
| RECREATION FUND EXPENDITURES | | | | | |
| Personnel | 780,400 | 897,937 | 1,158,298 | 1,158,298 | 1,171,091 |
| Operations | 797,979 | 1,198,001 | 1,333,615 | 1,423,140 | 1,367,740 |
| Capital | 505,839 | 194,791 | 380,000 | 568,200 | 1,005,000 |
| Appropriation to Fund Balance | 665,171 | 610,020 | 0 | 0 | 0 |
| TOTAL RECREATION FUND EXPENDITURES | 2,749,389 | 2,900,749 | 2,871,913 | 3,149,638 | 3,543,831 |
| TELECOMMUNICATIONS FUND REV. | | | | | |
| Customer Connection Fee | 43,399 | 38,860 | 40,000 | 40,000 | 36,000 |
| Other | 0 | - | - | - | - |

2024-2025

TENTATIVE BUDGET

LINDON

BUDGET SUMMARY

| DESCRIPTION | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ORIGINAL | 2023-2024 AMENDED | 2024-2025 REQUESTED |
|---|---------------------|---------------------|-----------------------|----------------------|------------------------|
| Use of Fund Balance | 8,683 | 8,402 | - | - | - |
| TOTAL TELECOMMUNICATIONS FUND REV. | 52,082 | 47,262 | 40,000 | 40,000 | 36,000 |
| TELECOMMUNICATIONS FUND EXP. | | | | | |
| Operations | 52,082 | 47,262 | 40,000 | 36,000 | 36,000 |
| Appropriation to Fund Balance | 0 | - | - | 4,000 | - |
| TOTAL TELECOMMUNICATIONS FUND EXP. | 52,082 | 47,262 | 40,000 | 40,000 | 36,000 |
| TOTAL CITY BUDGET | 32,854,346 | 41,811,457 | 37,250,977 | 48,882,564 | 39,331,980 |

2024-2025

TENTATIVE BUDGET

LINDON

SUMMARY OF CHANGES IN FUND BALANCES

| | Governmental Funds | | | | | | | Proprietary Funds | | | | | | Total All Funds |
|---------------------------|--------------------|----------------|----------------|------------------|------------------|----------------|----------------|-------------------|------------------|----------------|------------------|------------------|---------------|-------------------|
| | General | RDA | PARC Tax | Roads CIP | Parks CIP | Facilities CIP | Debt Svc | Water | Sewer | Garbage | Storm | Recreation | Telecomm. | |
| Beginning Balances | 4,550,313 | 607,304 | 659,835 | 3,729,013 | 967,574 | 932,643 | - | 2,124,959 | 2,031,510 | 79,975 | 1,898,822 | 557,416 | 10,034 | 18,149,398 |
| Revenues | | | | | | | | | | | | | | |
| Program revenues | | | | | | | | | | | | | | |
| Charges for services | 2,680,074 | | | | | | | 3,381,440 | 2,265,811 | 710,000 | 1,347,318 | 995,000 | 36,000 | 11,415,643 |
| Impact Fees | 7,600 | | | - | 300,000 | | | 115,500 | 61,600 | | 45,000 | | | 529,700 |
| Grants and contributions | 231,000 | | | | | | | - | | | - | 11,500 | | 242,500 |
| General revenues | | | | | | | | | | | | | | |
| Property taxes | 2,602,000 | | | | | | | | | | | | | 2,602,000 |
| Sales tax | 6,303,500 | | | | | | | | | | | | | 6,303,500 |
| Other taxes | 2,078,000 | 180,000 | 945,000 | 1,165,000 | | | | | | | | | | 4,368,000 |
| Other | 2,269,995 | 46,500 | 42,000 | 150,000 | - | | | 118,920 | 18,920 | | - | 9,000 | - | 2,655,335 |
| Total revenues | 16,172,169 | 226,500 | 987,000 | 1,315,000 | 300,000 | - | - | 3,615,860 | 2,346,331 | 710,000 | 1,392,318 | 1,015,500 | 36,000 | 28,116,678 |
| Transfers In | - | - | - | 500,000 | - | - | 956,904 | - | - | 10,000 | - | 1,994,950 | - | 3,461,854 |
| Expenses | | | | | | | | | | | | | | |
| General government | 5,835,320 | 37,500 | | | | | | | | | | | | 5,872,820 |
| Public safety | 6,791,045 | | | | | | | | | | | | | 6,791,045 |
| Streets | 637,910 | | | 176,500 | | | | | | | | | | 814,410 |
| Parks and recreation | 1,396,541 | | 825,225 | | | | | | | | | | | 2,221,766 |
| Capital projects | | - | | 2,525,000 | - | | | | | | | | | 2,525,000 |
| Debt Service | | | | | | | 956,904 | | | | | | | 956,904 |
| Water | | | | | | | | 5,732,745 | | | | | | 5,732,745 |
| Sewer | | | | | | | | | 4,366,287 | | | | | 4,366,287 |
| Solid Waste | | | | | | | | | | 708,650 | | | | 708,650 |
| Storm Water Drainage | | | | | | | | | | | 1,865,918 | | | 1,865,918 |
| Recreation Fund | | | | | | | | | | | | 3,543,831 | | 3,543,831 |
| Telecomm. Fund | | | | | | | | | | | | | 36,000 | 36,000 |
| Total expenses | 14,660,816 | 37,500 | 825,225 | 2,701,500 | - | - | 956,904 | 5,732,745 | 4,366,287 | 708,650 | 1,865,918 | 3,543,831 | 36,000 | 35,435,376 |
| Transfers Out | 2,819,354 | 200,000 | 442,500 | - | - | - | - | - | - | - | - | - | - | 3,461,854 |
| Ending Balances | 3,242,313 | 596,304 | 379,110 | 2,842,513 | 1,267,574 | 932,643 | - | 8,074 | 11,554 | 91,325 | 1,425,222 | 24,035 | 10,034 | 10,830,700 |
| Percent Change | -28.7% | -1.8% | -42.5% | -23.8% | 31.0% | 0.0% | 0.0% | -99.6% | -99.4% | 14.2% | -24.9% | -95.7% | 0.0% | -40.3% |

2024-2025

TENTATIVE BUDGET

LINDON

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| GENERAL FUND REVENUES | | | | | |
| TAXES | | | | | |
| Gen. Property Taxes - Current | 2,176,465 | 2,336,418 | 2,300,000 | 2,300,000 | 2,300,000 |
| Fees in Lieu of Prop. Tax | 125,111 | 124,391 | 125,000 | 125,000 | 125,000 |
| Prior Year Taxes | 200,270 | 193,231 | 175,000 | 175,000 | 175,000 |
| Penalties and Interest | 2,581 | 1,911 | 2,000 | 2,000 | 2,000 |
| General Sales & Use Tax | 6,912,012 | 6,469,642 | 6,300,000 | 6,300,000 | 6,300,000 |
| Room Tax | 4,485 | 5,410 | 3,500 | 3,500 | 3,500 |
| Telecommunications Tax | 243,343 | 267,436 | 240,000 | 240,000 | 240,000 |
| Cable Franchise Tax | 38,179 | 37,593 | 38,000 | 38,000 | 38,000 |
| Energy Franchise Tax | 1,601,330 | 1,866,683 | 1,800,000 | 1,800,000 | 1,800,000 |
| TOTAL TAXES | 11,303,777 | 11,302,715 | 10,983,500 | 10,983,500 | 10,983,500 |
| LICENSES AND PERMITS | | | | | |
| Business Licenses & Permits | 75,113 | 75,368 | 75,000 | 104,200 | 104,200 |
| Alarm Permits & False Alarms | 50 | - | - | - | - |
| Building Permits | 462,698 | 310,991 | 250,000 | 250,000 | 250,000 |
| 1% State Fee - Bldg Permits | 696 | 492 | 500 | 500 | 500 |
| Building Bonds Forfeited | 2,000 | 5,000 | - | 6,000 | 6,000 |
| Plan Review Fee | 127,350 | 68,622 | 35,000 | 65,000 | 65,000 |
| Animal License | 290 | 215 | 250 | 250 | 250 |
| TOTAL LICENSES AND PERMITS | 668,198 | 460,687 | 360,750 | 425,950 | 425,950 |
| GRANTS & INTERGOVERNMENTAL | | | | | |
| CDBG Grants | - | - | - | - | - |
| Federal Grants | - | - | - | - | - |
| State Liquor Fund Allotment | 12,196 | 17,909 | 18,000 | 18,000 | 18,000 |
| Police Misc. Grants | 35,318 | 42,411 | 32,000 | 32,000 | 32,000 |
| Emergency Mgmt Program Grant | 11,777 | 14,000 | 10,000 | 14,000 | 14,000 |
| State Grants | 55,079 | 110,448 | - | 25,500 | 167,000 |
| MAG Grants | - | - | - | - | - |
| County Grants | - | - | - | - | - |
| TOTAL GRANTS & INTERGOVERNMENTAL | 114,370 | 184,768 | 60,000 | 89,500 | 231,000 |
| CHARGES FOR SERVICES | | | | | |
| Community Development Fees | 82,410 | 41,302 | 40,000 | 40,000 | 40,000 |
| Engineering Review Fees | - | - | - | - | - |
| Planning Admin Fee | 9,193 | 6,808 | 4,200 | 4,200 | 4,200 |
| Construction Services Fee | 59,602 | 20,576 | 20,000 | 20,000 | 20,000 |
| Re-Inspection Fee | 100 | 100 | - | - | - |
| Park & Public Property Rental | 45,545 | 40,423 | 40,000 | 40,000 | 40,000 |
| Police Impact Fees | 26,676 | 14,674 | 8,100 | 8,100 | 8,100 |
| Fire Impact Fee | 24,916 | 13,697 | 7,600 | 7,600 | 7,600 |
| Weed Abatement | - | - | - | - | - |
| Fire Safety Inspection | - | - | - | 1,000 | 40,000 |
| TOTAL CHARGES FOR SERVICES | 248,442 | 137,579 | 119,900 | 120,900 | 159,900 |
| FINES & FORFEITURES | | | | | |
| Court Fines | 464,131 | 503,283 | 470,000 | 470,000 | 470,000 |
| Traffic School Fees | 14,018 | 19,781 | 18,000 | 18,000 | 18,000 |
| TOTAL FINES & FORFEITURES | 478,149 | 523,064 | 488,000 | 488,000 | 488,000 |
| MISCELLANEOUS REVENUE | | | | | |
| Interest Earnings | 86,017 | 795,020 | 840,000 | 840,000 | 840,000 |
| Credit for E911 Tax to Orem | 74,749 | 74,750 | 74,750 | 74,750 | 74,750 |
| Police Misc. Revenue | 38,706 | 138,368 | 38,000 | 50,000 | 50,000 |
| Lindon Youth Court | 630 | 240 | 500 | 500 | 250 |
| Pmt Service/Convenience Fee | 22,552 | 28,640 | 26,000 | 26,000 | 26,000 |
| Misc Attorney Fees | 6,351 | 9,243 | 7,000 | 7,000 | 7,000 |
| Centennial Revenue | - | 69,700 | 90,000 | 90,000 | - |
| Donations | - | - | - | - | - |
| Sale of Property | - | - | - | - | - |
| Sale of Surplus Items | 823 | 24,496 | 10,000 | 178,500 | - |
| Fixed Asset Disposal Gain/Loss | 106,762 | - | - | - | - |
| Misc. Park Revenue | - | 17,520 | - | - | - |
| Sundry Revenue | 72,827 | 4,657 | 5,000 | 5,000 | 5,000 |
| Lease Revenue-Bldg | - | 9,107 | - | 37,235 | 38,355 |

2024-2025

TENTATIVE BUDGET

LINDON

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|--|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Lease Revenue | 228,927 | 203,019 | 225,000 | 187,765 | 190,000 |
| Funds from Financing Sources | - | - | - | 1,038,640 | 1,038,640 |
| TOTAL MISCELLANEOUS REVENUE | 638,345 | 1,374,759 | 1,316,250 | 2,535,390 | 2,269,995 |
| CEMETERY | | | | | |
| Sale of Burial Plots | 96,571 | 76,620 | 50,000 | 75,000 | 75,000 |
| Transfer Fees | 60 | 60 | - | - | - |
| Interment Fees | 17,950 | 23,200 | 18,000 | 18,000 | 18,000 |
| Headstone Inspection Fee | 2,625 | 2,400 | 2,000 | 2,000 | 2,000 |
| TOTAL CEMETERY | 117,206 | 102,280 | 70,000 | 95,000 | 95,000 |
| TRANSFERS AND CONTRIBUTIONS | | | | | |
| Admin Costs from RDA | 18,368 | 23,800 | 23,800 | 23,800 | 26,180 |
| Transfer from PARC Tax Fund | - | 198,566 | - | - | - |
| Admin Costs from Water | 246,560 | - | - | - | - |
| PW Admin Dept cost share-Water | 266,916 | 301,704 | 385,505 | 355,499 | 451,553 |
| Admin Costs from Sewer | - | - | - | - | - |
| PW Admin Dept cost share-Sewer | 266,916 | 301,704 | 385,505 | 355,499 | 451,553 |
| Admin Costs frm Solid Waste Fd | 23,480 | 25,585 | 28,400 | 28,400 | 28,400 |
| Admin Costs from Storm Drain | 94,400 | 98,880 | 105,672 | 105,672 | 107,785 |
| PW Admin Dept cost share-Storm | 266,916 | 301,704 | 385,505 | 355,499 | 451,553 |
| Admin Costs from Telecomm Fd | 2,500 | 2,000 | 2,000 | 1,000 | 1,800 |
| Use of Fund Balance | - | - | 444,753 | 1,374,226 | 1,308,000 |
| TOTAL TRANSFERS AND CONTRIBUTIONS | 1,186,055 | 1,253,944 | 1,761,140 | 2,599,595 | 2,826,825 |
| TOTAL GENERAL FUND REVENUES | 14,754,541 | 15,339,795 | 15,159,540 | 17,337,835 | 17,480,170 |

GENERAL FUND EXPENDITURES

DEPT: LEGISLATIVE

PERSONNEL

| | | | | | |
|-------------------------------|---------------|---------------|----------------|----------------|----------------|
| Salaries & Wages | 71,638 | 73,023 | 93,210 | 93,210 | 86,278 |
| Planning Commission Allowance | 10,400 | 9,200 | 18,000 | 18,000 | 18,000 |
| Benefits - FICA | 6,276 | 6,290 | 8,520 | 8,520 | 7,977 |
| Benefits - Workers Comp. | 207 | 384 | 1,310 | 1,310 | 1,228 |
| TOTAL PERSONNEL | 88,521 | 88,897 | 121,040 | 121,040 | 113,484 |

OPERATIONS

| | | | | | |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| Travel & Training | 5,768 | 9,591 | 10,000 | 10,000 | 10,000 |
| Miscellaneous Expense | 2,355 | 2,331 | 2,850 | 2,850 | 2,850 |
| Mountainland Assoc of Govt | 4,448 | 4,553 | 4,600 | 4,600 | 4,600 |
| Utah Lake Commission | 3,396 | 3,396 | 3,400 | 3,400 | 3,400 |
| Utah League of Cities & Towns | 11,731 | 13,348 | 15,620 | 15,620 | 15,620 |
| Chamber of Commerce | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL OPERATIONS | 37,698 | 43,219 | 46,470 | 46,470 | 46,470 |
| TOTAL LEGISLATIVE | 126,219 | 132,116 | 167,510 | 167,510 | 159,954 |

DEPT: JUDICIAL

PERSONNEL

| | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| Salaries & Wages | 175,337 | 204,981 | 254,450 | 254,450 | 198,748 |
| Salaries & Wages - Overtime | - | - | - | - | - |
| Benefits - FICA | 13,204 | 15,392 | 19,470 | 19,470 | 15,204 |
| Benefits - LTD | 501 | 546 | 680 | 680 | - |
| Benefits - Life | 138 | 142 | 210 | 210 | 124 |
| Benefits - Insurance Allowance | 27,055 | 28,100 | 30,210 | 30,210 | 12,000 |
| Benefits - Retirement | 28,779 | 30,608 | 36,530 | 36,530 | 25,010 |
| Benefits - Workers Comp. | 279 | 513 | 1,130 | 1,130 | 1,117 |
| TOTAL PERSONNEL | 245,292 | 280,281 | 342,680 | 342,680 | 252,204 |

OPERATIONS

| | | | | | |
|---------------------------------|--------|--------|---------|---------|---------|
| Membership Dues & Subscriptions | 326 | 417 | 600 | 600 | 650 |
| Travel & Training | 1,622 | 1,723 | 4,370 | 4,370 | 4,550 |
| Office Supplies | 1,994 | 2,523 | 3,150 | 3,150 | 3,275 |
| Operating Supplies & Maint | 70 | - | 575 | 575 | 600 |
| Employee Recognition | 124 | 223 | 255 | 255 | 265 |
| Telephone | 819 | 1,214 | 1,200 | 1,200 | 1,200 |
| Gasoline | - | - | 575 | 575 | 1,500 |
| Professional & Tech Services | 89,485 | 79,035 | 108,000 | 108,000 | 112,000 |
| Insurance | 2,459 | 2,705 | 2,920 | 3,520 | 3,660 |

2024-2025

TENTATIVE BUDGET

LINDON

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|-------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Court Surcharges & Fees | 182,524 | 194,568 | 223,500 | 223,500 | 232,400 |
| Purchase of Equipment | 723 | 615 | 1,600 | 1,600 | 650 |
| TOTAL OPERATIONS | 280,145 | 283,024 | 346,745 | 347,345 | 360,750 |
| TOTAL JUDICIAL | 525,437 | 563,305 | 689,425 | 690,025 | 612,954 |

DEPT: ADMINISTRATION

| | | | | | |
|--------------------------------|---------|-----------|-----------|-----------|-----------|
| PERSONNEL | | | | | |
| Salaries & Wages | 579,764 | 707,067 | 792,510 | 790,110 | 788,901 |
| Salaries & Wages - Overtime | - | - | - | - | - |
| Benefits - FICA | 43,235 | 52,265 | 60,630 | 60,630 | 60,351 |
| Benefits - LTD | 2,382 | 3,067 | 3,190 | 3,190 | 3,294 |
| Benefits - Life | 616 | 710 | 1,190 | 1,190 | 1,010 |
| Benefits - Insurance Allowance | 115,996 | 136,693 | 141,890 | 141,890 | 134,399 |
| Benefits - Retirement | 117,500 | 135,177 | 141,180 | 141,180 | 139,443 |
| Benefits - Workers Comp. | 637 | 1,428 | 2,580 | 2,580 | 2,648 |
| TOTAL PERSONNEL | 860,132 | 1,036,407 | 1,143,170 | 1,140,770 | 1,130,046 |

OPERATIONS

| | | | | | |
|---------------------------------|---------|---------|---------|---------|---------|
| Membership Dues & Subscriptions | 2,436 | 4,028 | 3,000 | 3,000 | 3,000 |
| Public Notices | 259 | - | - | - | - |
| Uniform Expense | 114 | - | - | - | - |
| Travel & Training | 4,359 | 5,800 | 7,000 | 10,000 | 10,000 |
| Tuition Reimbursement Program | - | 2,447 | 3,000 | 3,000 | 3,000 |
| Office Supplies | 10,030 | 8,257 | 9,000 | 9,000 | 9,000 |
| Operating Supplies & Maint | 1,067 | 606 | 2,000 | 2,000 | 2,000 |
| Employee Recognition | 853 | 836 | 720 | 720 | 720 |
| Telephone | 2,633 | 4,722 | 8,000 | 8,000 | 8,000 |
| Gasoline | 543 | 446 | 1,500 | 5,500 | 5,500 |
| Employee Recognition-Citywide | 2,513 | 4,112 | 5,000 | 5,000 | 5,000 |
| Professional & Tech Services | 154,266 | 145,664 | 145,000 | 155,000 | 155,000 |
| Merchant Fees | 80,648 | 102,962 | 110,000 | 110,000 | 110,000 |
| Bad Debt Expense | 5 | - | - | - | - |
| Insurance & Surety Bond | 3,594 | 4,165 | 4,300 | 4,300 | 4,300 |
| Other Services | - | - | - | - | - |
| Purchase of Equipment | 7,799 | 6,170 | 2,000 | 4,000 | 4,000 |
| TOTAL OPERATIONS | 271,118 | 290,215 | 300,520 | 319,520 | 319,520 |

CAPITAL OUTLAY

| | | | | | |
|---------------------------|---|--------|---|---|--------|
| Purchase of Capital Asset | - | 34,157 | - | - | 10,000 |
| TOTAL CAPITAL OUTLAY | - | 34,157 | - | - | 10,000 |

TOTAL ADMINISTRATION

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | 1,131,250 | 1,360,779 | 1,443,690 | 1,460,290 | 1,459,566 |
|--|------------------|------------------|------------------|------------------|------------------|

DEPT: LEGAL SERVICES

| | | | | | |
|--------------------------------|---------|---------|---------|---------|---------|
| PERSONNEL | | | | | |
| Salaries & Wages | 84,215 | 92,056 | 102,160 | 102,160 | 106,492 |
| Benefits - FICA | 6,292 | 6,781 | 7,820 | 7,820 | 8,147 |
| Benefits - LTD | 301 | 326 | 380 | 380 | 401 |
| Benefits - Life | 46 | 47 | 120 | 120 | 124 |
| Benefits - Insurance Allowance | 10,669 | 11,270 | 12,120 | 12,120 | 12,000 |
| Benefits - Retirement | 14,127 | 14,341 | 15,570 | 15,570 | 16,131 |
| Benefits - Workers Comp. | 259 | 467 | 1,010 | 1,010 | 1,043 |
| TOTAL PERSONNEL | 115,909 | 125,289 | 139,180 | 139,180 | 144,338 |

OPERATIONS

| | | | | | |
|---------------------------------|-------|-------|-------|-------|-------|
| Membership Dues & Subscriptions | 626 | 418 | 700 | 700 | 730 |
| Travel & Training | 761 | 1,246 | 2,075 | 2,075 | 2,160 |
| Office Supplies | 89 | 381 | 400 | 400 | 415 |
| Operating Supplies & Maint | 70 | - | 285 | 285 | 285 |
| Employee Recognition | 36 | 56 | 90 | 90 | 90 |
| Telephone | 274 | 548 | 840 | 840 | 840 |
| Gasoline | - | - | 280 | 280 | - |
| Professional & Tech Services | 45 | 20 | 1,500 | 1,500 | 1,500 |
| Purchase of Equipment | - | 615 | 650 | 650 | 650 |
| TOTAL OPERATIONS | 1,901 | 3,284 | 6,820 | 6,820 | 6,670 |

TOTAL LEGAL SERVICES

| | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| | 117,809 | 128,573 | 146,000 | 146,000 | 151,008 |
|--|----------------|----------------|----------------|----------------|----------------|

DEPT: ENGINEERING

| | | | | | |
|------------------------------|------------|------------|---------------|---------------|---------------|
| Professional & Tech Services | 327 | 172 | 20,000 | 20,000 | 20,000 |
| TOTAL ENGINEERING | 327 | 172 | 20,000 | 20,000 | 20,000 |

DEPT: ELECTIONS

| | | | | | |
|-----------------------------|-----|---|---|---|---|
| Special Department Supplies | 103 | - | - | - | - |
|-----------------------------|-----|---|---|---|---|

2024-2025

TENTATIVE BUDGET

LINDON

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Other Services | 14,294 | - | 33,515 | 33,515 | 33,515 |
| TOTAL ELECTIONS | 14,397 | - | 33,515 | 33,515 | 33,515 |

DEPT: GOVERNMENT BUILDINGS

PERSONNEL

| | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| Salaries & Wages | 70,834 | 76,026 | 85,110 | 85,110 | 88,436 |
| Benefits - FICA | 5,141 | 5,651 | 6,510 | 6,510 | 6,765 |
| Benefits - LTD | 258 | 321 | 350 | 350 | 368 |
| Benefits - Life | 92 | 95 | 110 | 110 | 115 |
| Benefits - Insurance Allowance | 21,339 | 22,893 | 24,240 | 24,240 | 24,000 |
| Benefits - Retirement | 4,674 | 4,644 | 7,750 | 7,750 | 8,056 |
| Benefits - Workers Comp. | 250 | 455 | 1,040 | 1,040 | 1,079 |
| TOTAL PERSONNEL | 102,587 | 110,085 | 125,110 | 125,110 | 128,820 |

OPERATIONS

| | | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Membership Dues & Subscriptions | 196 | 163 | 1,000 | 1,000 | 1,000 |
| Uniform Expense | - | 150 | 150 | 150 | 150 |
| Travel & Training | - | - | 1,000 | 1,000 | 1,000 |
| Office Supplies | - | - | - | - | - |
| Operating Supplies & Maint | 18,629 | 20,765 | 37,500 | 37,500 | 40,000 |
| Employee Recognition | 48 | 66 | - | - | - |
| Utilities | 54,210 | 60,153 | 60,000 | 60,000 | 65,000 |
| Telephone | 125 | 184 | 400 | 400 | 400 |
| Gasoline | 928 | 766 | 1,500 | 1,500 | 1,500 |
| Professional & Tech Services | 25,388 | 25,069 | 27,500 | 27,500 | 30,000 |
| Rental Property Maintenance | 5,759 | 8,145 | 15,000 | 15,000 | 15,000 |
| Insurance | 10,395 | 11,817 | 12,000 | 15,000 | 18,000 |
| Other Services | 26,387 | 41,734 | 75,000 | 75,000 | 80,000 |
| Purchase of Equipment | - | 45,183 | 20,000 | 33,500 | 10,000 |
| TOTAL OPERATIONS | 142,065 | 214,194 | 251,050 | 267,550 | 262,050 |

CAPITAL OUTLAY

| | | | | | |
|---------------------------|--------|--------|---------|---------|---------|
| Building Improvements | 84,611 | 90,635 | 100,000 | 150,000 | 165,000 |
| Purchase of Capital Asset | - | - | 20,000 | 20,000 | 10,000 |

TOTAL CAPITAL OUTLAY

TOTAL GOVERNMENT BUILDINGS

| | | | | | |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|
| TOTAL CAPITAL OUTLAY | 84,611 | 90,635 | 120,000 | 170,000 | 175,000 |
| TOTAL GOVERNMENT BUILDINGS | 329,262 | 414,915 | 496,160 | 562,660 | 565,870 |

DEPT: POLICE SERVICES

PERSONNEL

| | | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| Salaries & Wages | 1,248,039 | 1,384,871 | 1,588,520 | 1,588,520 | 1,603,212 |
| Salaries & Wages, X-ing Guard | 15,678 | 16,916 | 25,210 | 25,210 | 24,000 |
| Salaries & Wages - Overtime | 115,354 | 181,229 | 140,000 | 140,000 | 140,000 |
| Salaries - Temp Employees | 16,838 | 10,370 | 47,010 | 47,010 | 46,718 |
| Benefits - FICA | 105,454 | 121,078 | 137,860 | 137,860 | 138,766 |
| Benefits - LTD | 5,133 | 6,106 | 7,210 | 7,210 | 7,419 |
| Benefits - Life | 1,541 | 1,584 | 2,250 | 2,250 | 2,306 |
| Benefits - Insurance Allowance | 292,056 | 306,555 | 432,780 | 432,780 | 402,003 |
| Benefits - Retirement | 344,644 | 371,100 | 521,070 | 521,070 | 522,219 |
| Benefits - Workers Comp. | 4,990 | 9,573 | 20,180 | 20,180 | 20,271 |
| TOTAL PERSONNEL | 2,149,728 | 2,409,381 | 2,922,090 | 2,922,090 | 2,906,914 |

OPERATIONS

| | | | | | |
|---------------------------------|---------|---------|---------|---------|---------|
| Membership Dues & Subscriptions | 3,281 | 3,074 | 4,500 | 4,500 | 4,500 |
| Uniform Expense | 17,384 | 14,836 | 18,000 | 18,000 | 19,500 |
| Travel & Training | 13,185 | 15,251 | 15,500 | 18,625 | 20,000 |
| Office Supplies | 4,516 | 5,459 | 6,000 | 6,000 | 6,000 |
| Operating Supplies & Maint | 15,348 | 18,135 | 14,500 | 14,500 | 16,500 |
| Employee Recognition | 1,895 | 3,115 | 4,100 | 4,100 | 4,000 |
| Telephone | 19,848 | 21,542 | 23,500 | 23,500 | 23,500 |
| Gasoline | 53,197 | 54,202 | 60,000 | 60,000 | 60,000 |
| Professional & Tech Services | 69,280 | 68,754 | 124,500 | 124,500 | 132,000 |
| Dispatch, Orem City | 127,035 | 137,757 | 147,340 | 147,340 | 155,444 |
| Special Department Supplies | 7,624 | 9,812 | 12,500 | 12,500 | 12,500 |
| Insurance | 5,561 | 7,506 | 6,500 | 7,300 | 8,000 |
| Equipment Rental | - | - | - | - | - |
| Vehicle Lease | - | - | - | - | - |
| Other Services | - | - | 750 | 750 | 750 |
| Risk Management | 956 | 942 | 1,000 | 1,000 | 1,000 |
| Emergency Management | 1,647 | 1,784 | 2,000 | 2,000 | 2,000 |
| Miscellaneous Expense | 520 | - | 1,000 | 1,000 | 1,000 |

2024-2025

TENTATIVE BUDGET

LINDON

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Youth Court Expenses | 10 | 40 | 500 | 500 | 500 |
| N.O.V.A. Expense | 1,555 | 2,501 | 2,500 | 2,500 | 2,500 |
| Use of USAAV Funds | 5,515 | 6,284 | 18,000 | 18,000 | 18,000 |
| Public Outreach | 1,213 | 2,338 | 3,500 | 3,500 | 3,500 |
| Purchase of Equipment | 60,601 | 30,461 | 85,000 | 114,000 | 65,000 |
| Vehicle Lease Principal | 84,669 | 555,279 | 115,000 | 181,370 | 181,370 |
| Vehicle Lease Interest | 11,588 | 10,051 | - | - | - |
| TOTAL OPERATIONS | 506,425 | 969,123 | 666,190 | 765,485 | 737,564 |
| CAPITAL OUTLAY | | | | | |
| Purchase of Capital Asset | - | - | - | - | - |
| Vehicles | - | - | - | 1,038,640 | 1,038,640 |
| TOTAL CAPITAL OUTLAY | - | - | - | 1,038,640 | 1,038,640 |
| TOTAL POLICE SERVICES | 2,656,154 | 3,378,503 | 3,588,280 | 4,726,215 | 4,683,118 |
| DEPT: FIRE PROTECTION SERVICES | | | | | |
| Telephone | 545 | 398 | 600 | 600 | 600 |
| Orem Fire/EMS | 1,444,869 | 1,503,855 | 1,808,895 | 1,808,895 | 1,908,384 |
| Dispatch | 127,035 | 137,757 | 147,340 | 147,340 | 155,444 |
| Orem Fire Inspections | - | - | - | - | - |
| TOTAL FIRE PROTECTION SERVICES | 1,572,450 | 1,642,011 | 1,956,835 | 1,956,835 | 2,064,428 |
| DEPT: PROTECTIVE INSPECTIONS | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 206,355 | - | - | - | - |
| Benefits - FICA | 15,730 | - | - | - | - |
| Benefits - LTD | 856 | - | - | - | - |
| Benefits - Life | 207 | - | - | - | - |
| Benefits - Insurance Allowance | 37,205 | - | - | - | - |
| Benefits - Retirement | 42,288 | - | - | - | - |
| Benefits - Workers Comp. | 697 | - | - | - | - |
| TOTAL PERSONNEL | 303,337 | - | - | - | - |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 469 | - | - | - | - |
| Uniform Expense | 695 | - | - | - | - |
| Travel & Training | 3,544 | - | - | - | - |
| Office Supplies | 2,120 | - | - | - | - |
| Operating Supplies & Maint | 496 | - | - | - | - |
| Telephone | 2,023 | - | - | - | - |
| Gasoline | 2,831 | - | - | - | - |
| Professional & Tech Services | 10,869 | - | - | - | - |
| Insurance | 2,602 | - | - | - | - |
| Purchase of Equipment | 3,952 | - | - | - | - |
| TOTAL OPERATIONS | 29,601 | - | - | - | - |
| TOTAL PROTECTIVE INSPECTIONS | 332,939 | - | - | - | - |
| DEPT: ANIMAL CONTROL SERVICES | | | | | |
| Operating Supplies & Maint | 988 | 368 | 1,250 | 1,250 | 1,250 |
| North Ut County Animal Shelter | 19,830 | 29,370 | 30,000 | 40,315 | 42,000 |
| NUC Shelter-remit license fees | 290 | 215 | 250 | 250 | 250 |
| Deer Management | - | - | - | - | - |
| TOTAL ANIMAL CONTROL SERVICES | 21,108 | 29,953 | 31,500 | 41,815 | 43,500 |
| DEPT: STREETS | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 153,966 | 116,628 | 147,460 | 147,460 | 152,707 |
| Salaries & Wages - Overtime | 301 | 4,294 | 6,000 | 6,000 | 6,000 |
| Salaries - Temp Employees | 1,332 | 3,819 | - | - | - |
| Benefits - FICA | 11,435 | 9,720 | 11,740 | 11,740 | 12,141 |
| Benefits - LTD | 633 | 565 | 680 | 680 | 715 |
| Benefits - Life | 184 | 198 | 220 | 220 | 234 |
| Benefits - Insurance Allowance | 36,845 | 27,103 | 33,940 | 33,940 | 33,600 |
| Benefits - Retirement | 32,244 | 24,534 | 31,620 | 31,620 | 32,706 |
| Benefits - Workers Comp. | 918 | 1,224 | 2,260 | 2,260 | 2,337 |
| TOTAL PERSONNEL | 237,857 | 188,084 | 233,920 | 233,920 | 240,440 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | - | 130 | 200 | 200 | 200 |
| Uniform Expense | 888 | 1,624 | 1,625 | 1,625 | 1,460 |

2024-2025

TENTATIVE BUDGET

LINDON

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Travel & Training | 584 | 1,067 | 1,000 | 1,000 | 1,200 |
| Office Supplies | 225 | 238 | 500 | 500 | 250 |
| Operating Supplies & Maint | 16,011 | 24,105 | 40,700 | 40,700 | 40,000 |
| Vehicle and Equipment Maint. | 11,506 | 18,871 | 12,950 | 12,950 | 15,050 |
| Employee Recognition | 214 | 194 | 160 | 160 | 160 |
| Utilities | 2,382 | 3,239 | 3,500 | 3,500 | 3,500 |
| Telephone | 718 | 1,052 | 1,100 | 1,100 | 1,100 |
| Gasoline | 9,757 | 16,241 | 11,000 | 11,000 | 11,000 |
| Professional & Tech Services | 2,501 | 3,359 | 9,630 | 9,630 | 11,050 |
| Street-side Landscaping | 69,904 | 71,408 | 75,000 | 75,000 | 75,000 |
| Special Snow Removal | 23,390 | 84,264 | 71,100 | 71,100 | 58,000 |
| Right of Way Maintenance | 28,917 | 46,813 | 50,000 | 50,000 | 60,000 |
| Special Dept Supplies | 8,222 | 28,541 | 20,000 | 20,000 | 40,000 |
| Insurance | 6,189 | 6,794 | 6,800 | 10,210 | 11,000 |
| Equipment Rental | 2,200 | 2,200 | 4,200 | 4,200 | 4,000 |
| Other Services | 2,457 | 3,447 | 6,000 | 6,000 | 6,000 |
| Purchase of Equipment | 3,261 | - | 3,500 | 3,500 | 3,500 |
| TOTAL OPERATIONS | 189,327 | 313,586 | 318,965 | 322,375 | 342,470 |
| CAPITAL OUTLAY | | | | | |
| New Sidewalks/ADA Ramps | - | 13,299 | - | - | - |
| Purchase of Capital Asset | 45,065 | 105,262 | - | 8,600 | 55,000 |
| Traffic Calming Projects | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 45,065 | 118,561 | - | 8,600 | 55,000 |
| TOTAL STREETS | 472,249 | 620,230 | 552,885 | 564,895 | 637,910 |

DEPT: PUBLIC WORKS ADMINISTRATION
PERSONNEL

| | | | | | |
|--------------------------------|----------------|----------------|------------------|------------------|------------------|
| Salaries & Wages | 457,909 | 672,074 | 674,640 | 685,315 | 702,121 |
| Salaries & Wages - Overtime | 942 | 1,352 | 6,000 | 6,000 | 6,000 |
| Salaries - Temp Employees | - | - | 25,000 | 25,000 | 25,000 |
| Benefits - FICA | 34,261 | 49,815 | 54,010 | 54,830 | 56,084 |
| Benefits - LTD | 1,820 | 2,882 | 2,990 | 2,990 | 3,178 |
| Benefits - Life | 516 | 675 | 920 | 920 | 977 |
| Benefits - Insurance Allowance | 105,848 | 133,211 | 141,890 | 141,890 | 140,488 |
| Benefits - Retirement | 90,902 | 123,168 | 130,290 | 130,290 | 135,744 |
| Benefits - Workers Comp. | 1,554 | 4,232 | 6,690 | 6,690 | 6,930 |
| TOTAL PERSONNEL | 693,753 | 987,408 | 1,042,430 | 1,053,925 | 1,076,521 |

OPERATIONS

| | | | | | |
|---------------------------------|---------------|---------------|---------------|----------------|----------------|
| Membership Dues & Subscriptions | 6,991 | 6,787 | 14,050 | 14,050 | 15,000 |
| Uniform Expense | 456 | 1,655 | 1,940 | 1,940 | 1,790 |
| Travel & Training | 4,353 | 3,490 | 4,300 | 4,300 | 4,300 |
| Office Supplies | 2,657 | 1,909 | 3,000 | 3,000 | 3,000 |
| Operating Supplies & Maint | 7,049 | 12,699 | 14,200 | 14,200 | 10,000 |
| Vehicle and Equipment Maint. | 4,502 | 4,132 | 6,000 | 6,000 | 6,500 |
| Employee Recognition | 278 | 661 | 600 | 600 | 600 |
| Telephone/Cell Phone | 2,864 | 3,854 | 5,000 | 5,000 | 3,000 |
| Gasoline | 11,276 | 10,397 | 12,000 | 12,000 | 12,000 |
| Professional & Tech Services | 6,022 | 8,648 | 10,000 | 48,000 | 20,000 |
| Insurance | 2,688 | 3,133 | 3,500 | 3,500 | 3,500 |
| Other Services | - | 6,483 | - | - | 20,000 |
| Purchase of Equipment | 6,091 | 12,091 | 10,000 | 10,000 | 10,000 |
| TOTAL OPERATIONS | 55,228 | 75,938 | 84,590 | 122,590 | 109,690 |

CAPITAL OUTLAY

| | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Building Improvements | 67,259 | 27,178 | - | - | 205,000 |
| Purchase of Capital Asset | 251,423 | 125,358 | 415,000 | 245,480 | 415,000 |
| TOTAL CAPITAL OUTLAY | 318,682 | 152,536 | 415,000 | 245,480 | 620,000 |

TOTAL PUBLIC WORKS ADMINISTRATION

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | 1,067,662 | 1,215,882 | 1,542,020 | 1,421,995 | 1,806,211 |
|--|------------------|------------------|------------------|------------------|------------------|

DEPT: PARKS

PERSONNEL

| | | | | | |
|--------------------------------|---------|---------|---------|---------|---------|
| Salaries & Wages | 166,522 | 185,861 | 203,102 | 203,102 | 198,583 |
| Salaries & Wages - Overtime | 5,214 | 7,620 | 6,940 | 10,000 | 10,000 |
| Salaries - Temp Employees | 15,826 | 13,694 | 19,000 | 19,000 | 19,000 |
| Benefits - FICA | 14,404 | 15,970 | 17,538 | 17,538 | 17,410 |
| Benefits - LTD | 700 | 838 | 900 | 900 | 902 |
| Benefits - Life | 202 | 209 | 290 | 290 | 287 |
| Benefits - Insurance Allowance | 21,256 | 21,594 | 22,890 | 22,890 | 22,665 |

2024-2025

TENTATIVE BUDGET

LINDON

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Benefits - Retirement | 36,256 | 38,578 | 42,580 | 42,580 | 42,184 |
| Benefits - Workers Comp. | 662 | 1,263 | 2,700 | 2,700 | 2,719 |
| TOTAL PERSONNEL | 261,042 | 285,628 | 315,940 | 319,000 | 313,751 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 516 | 1,260 | 1,800 | 1,800 | 2,700 |
| Uniform Expense | 592 | 600 | 600 | 600 | 600 |
| Travel & Training | 2,899 | 2,955 | 4,100 | 4,100 | 4,450 |
| Office Supplies | 215 | 339 | 300 | 300 | 200 |
| Operating Supplies & Maint | 53,321 | 111,706 | 83,200 | 83,200 | 84,500 |
| Miscellaneous Expense | 44,684 | 3,945 | 13,500 | 13,500 | 10,000 |
| Employee Recognition | 117 | 171 | 240 | 240 | 200 |
| Trails Maintenance | 4,219 | 35,412 | 50,000 | 50,000 | 120,000 |
| Utilities | 4,995 | 4,565 | 6,000 | 6,000 | 6,000 |
| Telephone | 1,723 | 2,479 | 2,200 | 4,200 | 2,200 |
| Gasoline | 4,093 | 6,719 | 4,500 | 4,500 | 4,500 |
| Professional & Tech Services | 17,562 | 48,729 | 20,000 | 86,000 | 25,000 |
| Parks Maintenance Contract | 163,925 | 164,555 | 213,335 | 213,335 | 264,165 |
| Special Dept Supplies | 226,069 | 10,141 | 40,000 | 40,000 | 45,000 |
| Insurance | 8,725 | 8,713 | 8,800 | 12,275 | 12,275 |
| Equipment Rental | 4,557 | 3,777 | 5,000 | 5,000 | 5,000 |
| Other Services | 1,267 | 230 | 3,000 | 3,000 | 42,000 |
| Tree City USA Expenses | 1,768 | 1,089 | 2,500 | 2,500 | 2,500 |
| Tree Purchases & Services | 37,101 | 46,473 | 60,000 | 60,000 | 30,000 |
| Purchase of Equipment | 2,799 | 6,427 | 151,500 | 151,500 | 14,000 |
| TOTAL OPERATIONS | 581,147 | 460,286 | 670,575 | 742,050 | 675,290 |
| CAPITAL OUTLAY | | | | | |
| Park Improvements | 127,781 | 309,158 | 158,000 | 228,000 | 395,000 |
| Purchase of Capital Asset | - | 8,630 | 103,000 | 103,000 | 12,500 |
| Trails Construction & Improvmt | 1,009 | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 128,790 | 317,788 | 261,000 | 331,000 | 407,500 |
| TOTAL PARKS | 970,979 | 1,063,702 | 1,247,515 | 1,392,050 | 1,396,541 |
| DEPT: LIBRARY SERVICES | | | | | |
| Library Card Reimbursement | 17,588 | 25,502 | 25,000 | 25,000 | 28,000 |
| TOTAL LIBRARY SERVICES | 17,588 | 25,502 | 25,000 | 25,000 | 28,000 |
| DEPT: CEMETERY | | | | | |
| OPERATIONS | | | | | |
| Operating Supplies & Maint | 7,653 | 8,295 | 6,000 | 6,000 | 10,000 |
| Professional & Tech Services | 8,249 | 11,535 | 42,600 | 52,600 | 5,600 |
| Grounds Maintenance Contract | 8,698 | 8,698 | 11,500 | 11,500 | 11,500 |
| Special Dept Supplies | - | 264 | - | - | - |
| Equipment Rental | 2,200 | 2,451 | 4,200 | 4,200 | 4,200 |
| Purchase of Equipment | 7,800 | (11) | - | 1,300 | - |
| TOTAL OPERATIONS | 34,600 | 31,233 | 64,300 | 75,600 | 31,300 |
| CAPITAL OUTLAY | | | | | |
| Improvements Other than Bldgs | - | - | - | - | - |
| Office/Warehouse | - | 220,671 | - | 318,000 | - |
| TOTAL CAPITAL OUTLAY | - | 220,671 | - | 318,000 | - |
| TOTAL CEMETERY | 34,600 | 251,904 | 64,300 | 393,600 | 31,300 |
| DEPT: COMMUNITY DEVELOPMENT | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 237,207 | 521,584 | 588,600 | 588,600 | 516,248 |
| Salaries & Wages - Overtime | - | - | 6,000 | 6,000 | 6,000 |
| Salaries - Interns & Temp Emp | - | - | - | - | - |
| Benefits - FICA | 18,065 | 39,627 | 45,490 | 45,490 | 39,952 |
| Benefits - LTD | 930 | 2,078 | 2,480 | 2,480 | 2,177 |
| Benefits - Life | 276 | 498 | 770 | 770 | 671 |
| Benefits - Insurance Allowance | 51,711 | 94,276 | 120,840 | 120,840 | 101,733 |
| Benefits - Retirement | 43,052 | 89,019 | 108,060 | 108,060 | 93,732 |
| Benefits - Workers Comp. | 599 | 2,739 | 6,640 | 6,640 | 5,745 |
| TOTAL PERSONNEL | 351,840 | 749,821 | 878,880 | 878,880 | 766,257 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 2,118 | 3,040 | 3,650 | 3,650 | 3,650 |
| Uniform Expense | 155 | 904 | 1,250 | 1,250 | 800 |
| Travel & Training | 7,314 | 6,000 | 13,000 | 13,000 | 10,000 |

2024-2025

TENTATIVE BUDGET

LINDON

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Office Supplies | 2,987 | 8,047 | 4,500 | 4,500 | 4,500 |
| Operating Supplies & Maint | 1,424 | 2,989 | 3,000 | 3,000 | 3,000 |
| Employee Recognition | 170 | 519 | 560 | 560 | 560 |
| Telephone | 2,347 | 5,235 | 4,900 | 4,900 | 6,000 |
| Gasoline | 460 | 4,218 | 4,700 | 4,700 | 4,700 |
| Professional & Tech Services | 15,355 | 22,168 | 40,000 | 72,500 | 40,000 |
| Insurance | 2,519 | 5,613 | 6,000 | 7,250 | 7,250 |
| Master Plan | 26,054 | 36,054 | 25,000 | 4,000 | 500 |
| Miscellaneous Expense | 415 | 601 | 800 | 800 | 800 |
| Economic Development Expense | 1,603 | 1,603 | 1,800 | 1,800 | 1,800 |
| Purchase of Equipment | 3,055 | 4,372 | 2,500 | 2,500 | 2,500 |
| Historical Preservation Socy | 375 | 339 | 1,000 | 1,000 | 5,000 |
| TOTAL OPERATIONS | 66,351 | 101,701 | 112,660 | 125,410 | 91,060 |
| CAPITAL OUTLAY | | | | | |
| Purchase of Capital Asset | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL PLANNING & ECON. DEVELOPMENT | 418,191 | 851,522 | 991,540 | 1,004,290 | 857,317 |
| DEPT: TRANSFERS AND CONTRIBUTIONS | | | | | |
| TRANSFERS | | | | | |
| Transfer to Road Fund | 1,500,000 | 1,500,000 | 500,000 | 500,000 | 500,000 |
| Trfr to Redevelopment | - | - | - | 500,000 | - |
| Trfr to Debt Serv - CDA 2023 | - | - | - | 67,775 | 255,788 |
| Trfr to Debt Svc - UTOPIA | 472,212 | 356,071 | 491,290 | 491,290 | 501,116 |
| Trfr to CIP - Facilities Fd 41 | 500,000 | - | - | - | - |
| Trfr to Sewer Fund | - | - | 500,000 | 500,000 | - |
| Trfr to Garbage Fd-Citywide Cleanup | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Trfr to Recreation-Aquatics Bd | 551,825 | 549,825 | 552,450 | 552,450 | 552,450 |
| Trfr to Recreation Fund | 500,000 | 1,000,000 | - | - | 1,000,000 |
| TOTAL TRANSFERS | 3,534,037 | 3,415,896 | 2,053,740 | 2,621,515 | 2,819,354 |
| CONTRIBUTIONS | | | | | |
| Education Grants | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Contrib - Miss Pleasant Grove | 2,000 | - | 2,000 | 2,000 | 2,000 |
| Little Miss Lindon Sponsorship | 5,682 | - | - | - | - |
| Parade Float Sponsorship | 3,388 | - | - | - | - |
| Youth Council | 347 | 2,272 | 2,500 | 2,500 | 2,500 |
| Lindon Centennial | - | 63,125 | 103,125 | 103,125 | 103,125 |
| Appropriate to Fund Balance, General Fund | 1,398,468 | 177,434 | - | - | - |
| TOTAL CONTRIBUTIONS | 1,411,884 | 244,831 | 109,625 | 109,625 | 109,625 |
| TOTAL TRANSFERS AND CONTRIBUTIONS | 4,945,921 | 3,660,726 | 2,163,365 | 2,731,140 | 2,928,979 |
| TOTAL GENERAL FUND EXPENDITURES | 14,754,541 | 15,339,795 | 15,159,540 | 17,337,835 | 17,480,170 |

2024-2025

TENTATIVE BUDGET

LINDON

REDEVELOPMENT AGENCY FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| STATE STREET DISTRICT | | | | | |
| REVENUES | | | | | |
| State St - Interest Earnings | 2,712 | 13,794 | 13,500 | 13,500 | 13,500 |
| State St - Use of Fund Balance | 249,788 | 52,227 | - | - | - |
| TOTAL STATE ST REVENUES | 252,500 | 66,021 | 13,500 | 13,500 | 13,500 |
| EXPENDITURES | | | | | |
| Miscellaneous Expense | - | - | - | - | - |
| Professional & Tech Services | 2,500 | - | 1,500 | 1,500 | 1,500 |
| Other Improvements | - | 66,021 | - | - | - |
| Trfr to Rereation Fund | 250,000 | - | - | - | - |
| Appropriate to Fund Balance | - | - | 12,000 | 12,000 | 12,000 |
| TOTAL STATE ST EXPENDITURES | 252,500 | 66,021 | 13,500 | 13,500 | 13,500 |

WEST SIDE DISTRICT

| | | | | | |
|-------------------------------------|-----------|------------|------------|------------|------------|
| REVENUES | | | | | |
| West Side - Interest Earnings | 95 | 717 | 700 | 700 | 700 |
| West Side - Use of Fnd Balance | - | - | 100 | 100 | 100 |
| TOTAL WEST SIDE REVENUES | 95 | 717 | 800 | 800 | 800 |
| EXPENDITURES | | | | | |
| Professional & Tech Services | - | - | 800 | 800 | 800 |
| Appropriate to Fund Balance | 95 | 717 | - | - | - |
| TOTAL WEST SIDE EXPENDITURES | 95 | 717 | 800 | 800 | 800 |

DISTRICT #3

| | | | | | |
|---------------------------------------|---------------|---------------|---------------|----------------|---------------|
| REVENUES | | | | | |
| District 3 - Interest Earnings | 1,799 | 13,071 | 12,900 | 12,900 | 12,900 |
| District 3 - Use of Fund Bal | 16,541 | - | - | 248,100 | - |
| TOTAL DISTRICT #3 REVENUES | 18,339 | 13,071 | 12,900 | 261,000 | 12,900 |
| EXPENDITURES | | | | | |
| Professional & Tech Services | 18,339 | 6,443 | 7,000 | 11,000 | 7,000 |
| Tax Participation Agreements | - | - | - | 250,000 | - |
| Appropriate to Fund Balance | - | 6,628 | 5,900 | - | 5,900 |
| TOTAL DISTRICT #3 EXPENDITURES | 18,339 | 13,071 | 12,900 | 261,000 | 12,900 |

700 NORTH CDA

| | | | | | |
|------------------------------------|----------------|----------------|----------------|------------------|----------------|
| REVENUES | | | | | |
| 700N CDA - Interest Earnings | 1,958 | 19,785 | 19,400 | 19,400 | 19,400 |
| 700N CDA - Tax Increment | 152,534 | 166,541 | 170,000 | 179,360 | 180,000 |
| 700N CDA - Prior Yr Tax Incr | 5,172 | 9,834 | - | 6,150 | - |
| Bond Proceeds | - | - | - | 3,579,000 | - |
| Trfr from General Fund | - | - | - | 500,000 | - |
| 700N CDA - Use of Fund Balance | - | - | - | 426,370 | 28,800 |
| TOTAL 700N CDA REVENUES | 159,664 | 196,160 | 189,400 | 4,710,280 | 228,200 |
| EXPENDITURES | | | | | |
| Miscellaneous Expense | 25 | - | - | - | - |
| Professional & Tech Services | 3,450 | 2,250 | 5,000 | 68,980 | 3,000 |
| Property Purchase | - | - | - | 4,617,500 | - |
| Admin Costs to General Fund | 18,368 | 23,800 | 23,800 | 23,800 | 25,200 |
| Trfr to Debt Service | - | - | - | - | 200,000 |
| Appropriate to Fund Balance | 137,821 | 170,110 | 160,600 | - | - |
| TOTAL 700N CDA EXPENDITURES | 159,664 | 196,160 | 189,400 | 4,710,280 | 228,200 |

LINDON PARK CRA

| | | | | | |
|--------------------------------|----------|----------|------------|------------|--------------|
| REVENUES | | | | | |
| Lindon Park CRA - Tax Incr | - | - | - | - | 7,000.00 |
| Lindon Prk CRA - Use of Fd Bal | - | - | 800.00 | 800.00 | - |
| TOTAL 700N CDA REVENUES | - | - | 800 | 800 | 7,000 |

2024-2025

TENTATIVE BUDGET

LINDON

REDEVELOPMENT AGENCY FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| EXPENDITURES | | | | | |
| Miscellaneous Expense | - | - | - | - | - |
| Professional & Tech Services | - | - | 800.00 | 800.00 | 3,000.00 |
| Tax Participation Agrmt | - | - | - | - | - |
| Admin Costs to General Fund | - | - | - | - | 980.00 |
| Appropriate to Fund Balance | - | - | - | - | 3,020.00 |
| TOTAL 700N CDA EXPENDITURES | <u>-</u> | <u>-</u> | <u>800</u> | <u>800</u> | <u>7,000</u> |

2024-2025

TENTATIVE BUDGET

LINDON

PARC TAX FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| REVENUES | | | | | |
| PARC Tax | 994,379 | 894,812 | 945,000 | 945,000 | 945,000 |
| Interest Earnings | 5,920 | 42,506 | 42,000 | 42,000 | 42,000 |
| Use of Fund Balance | - | - | - | 483,465 | 280,725 |
| TOTAL PARC TAX FUND REVENUES | 1,000,299 | 937,319 | 987,000 | 1,470,465 | 1,267,725 |
| PARC TAX FUND EXPENDITURES | | | | | |
| DEPT: AQUATICS CENTER | | | | | |
| Operating Supplies & Maint | - | - | 25,000 | 25,000 | 52,000 |
| Pool Chemicals | 65,624 | 79,620 | 75,000 | 75,000 | 75,000 |
| Utilities - Electricity | 39,363 | 36,717 | 36,000 | 36,000 | 36,000 |
| Utilities - Gas | 27,621 | 31,861 | 34,000 | 34,000 | 34,000 |
| Utilities - Telephone | 164 | 197 | 300 | 300 | 300 |
| Utilities - Water/Sewer | 98,511 | 92,227 | 113,000 | 113,000 | 113,000 |
| Professional & Tech Services | 4,550 | - | 10,000 | 24,000 | 10,000 |
| Other Services | - | - | 20,000 | 20,000 | 25,000 |
| Purchase of Equipment | - | - | - | 23,370 | - |
| Trfr to Recreation-Capital Exp | 310,000 | 112,443 | 50,000 | 166,100 | 307,500 |
| TOTAL AQUATICS CENTER | 545,833 | 353,067 | 363,300 | 516,770 | 652,800 |
| DEPT: COMMUNITY CENTER | | | | | |
| Operating Supplies & Maint | - | - | 15,000 | 15,000 | 50,000 |
| Utilities - Electricity | 7,592 | 7,379 | 8,000 | 8,000 | 8,000 |
| Utilities - Gas | 5,637 | 7,973 | 9,000 | 9,000 | 9,000 |
| Utilities - Telephone | 436 | 469 | 1,200 | 1,200 | 1,200 |
| Utilities - Water/Sewer | 7,443 | 6,429 | 7,500 | 7,500 | 7,500 |
| Professional & Tech Services | - | - | - | - | 50,000 |
| Other Services | - | - | 10,000 | 10,060 | - |
| Purchase of Equipment | - | - | - | - | - |
| Trfr to Recreation-Capital Exp | 100,000 | 69,058 | 50,000 | 50,000 | 50,000 |
| TOTAL COMMUNITY CENTER | 121,109 | 91,308 | 100,700 | 100,760 | 175,700 |
| DEPT: VETERANS HALL | | | | | |
| Operating Supplies & Maint | - | - | 15,000 | 15,000 | - |
| Utilities - Electricity | 314 | 324 | 600 | 600 | 600 |
| Utilities - Gas | 756 | 998 | 1,000 | 1,000 | 1,000 |
| Utilities - Water/Sewer | 896 | 877 | 900 | 900 | 900 |
| Professional & Tech Services | 2,418 | - | 13,000 | 13,000 | 13,000 |
| Other Services | - | - | - | - | - |
| Building Improvements | 21,900 | - | - | - | - |
| TOTAL VETERANS HALL | 26,284 | 2,199 | 30,500 | 30,500 | 15,500 |
| DEPT: PARKS AND TRAILS | | | | | |
| Operating Supplies & Maint | 11,991 | 5,271 | 16,000 | 49,000 | 49,000 |
| Utilities - Electricity | 4,995 | 4,536 | 4,725 | 4,725 | 4,725 |
| Utilities - Water/Sewer | 42,699 | 44,776 | 50,000 | 50,000 | 50,000 |
| Professional & Tech Services | - | - | - | - | - |
| Other Services | - | - | - | 11,565 | - |
| Capital Outlay | 81,787 | 74,346 | 263,000 | 607,145 | 220,000 |
| Trfr to Parks CIP | 10,000 | - | - | - | - |
| TOTAL PARKS AND TRAILS | 151,471 | 128,929 | 333,725 | 722,435 | 323,725 |
| DEPT: GRANTS TO OTHER ENTITIES | | | | | |
| Grants to Other Entities | 9,104 | 15,000 | 15,000 | 15,000 | 15,000 |
| TOTAL GRANTS TO OTHER ENTITIES | 9,104 | 15,000 | 15,000 | 15,000 | 15,000 |
| DEPT: NON-DEPARTMENTAL | | | | | |
| Trfr to General Fund | - | 198,566 | - | - | - |
| Trfr to Recreation | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| Appropriate to Fund Balance | 61,498 | 63,250 | 58,775 | - | - |
| TOTAL NON-DEPARTMENTAL | 146,498 | 346,817 | 143,775 | 85,000 | 85,000 |
| TOTAL PARC TAX FUND EXPENDITURES | 1,000,299 | 937,319 | 987,000 | 1,470,465 | 1,267,725 |

2024-2025

TENTATIVE BUDGET

LINDON

DEBT SERVICE FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|--|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| REVENUES | | | | | |
| Trfr from RDA - 2023 CDA Bond | - | - | - | - | 200,000 |
| Trfr from Gen Fd - CDA 2023 | - | - | - | 67,775 | 255,788 |
| Trfr from Gen Fd - UTOPIA | 472,212 | 356,071 | 491,290 | 491,290 | 501,116 |
| Trff from Park CIP Fund | 10,000 | - | - | - | - |
| Use of Fund Balance | - | - | - | - | - |
| TOTAL DEBT SERVICE REVENUES | 482,212 | 356,071 | 491,290 | 559,065 | 956,904 |
| EXPENDITURES | | | | | |
| 2023 700N CDA Bond Principal | - | - | - | - | 284,000 |
| 2023 700N CDA Bond Interest | - | - | - | 67,775 | 169,788 |
| 2023 700N CDA Bond Agent Fees | - | - | - | - | 2,000 |
| Parks Prop. Purchase Principal | 10,000 | - | - | - | - |
| UTOPIA Backstop | 472,212 | 356,071 | 491,290 | 491,290 | 501,116 |
| Appropriate to Fund Balance | - | - | - | - | - |
| TOTAL DEBT SERVICE EXPENDITURES | 482,212 | 356,071 | 491,290 | 559,065 | 956,904 |

2024-2025

TENTATIVE BUDGET

LINDON

CAPITAL IMPROVEMENT
PROGRAM FUNDS

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|--|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| CIP 11 - CLASS C ROADS | | | | | |
| REVENUES | | | | | |
| Road Fund Allotment | 527,326 | 577,231 | 530,000 | 530,000 | 530,000 |
| Transit Tax | 645,030 | 608,542 | 635,000 | 635,000 | 635,000 |
| Road Impact Fees | - | 11,920 | 6,000 | 6,000 | - |
| Interest Earnings PTIF Class C | 14,878 | 155,407 | 150,000 | 150,000 | 150,000 |
| Miscellaneous | 38,877 | - | - | - | - |
| Transfer from General Fund | 1,500,000 | 1,500,000 | 500,000 | 500,000 | 500,000 |
| Use of Fund Balance | - | - | 755,500 | 880,500 | 886,500 |
| TOTAL ROAD FUND REVENUES | 2,726,111 | 2,853,100 | 2,576,500 | 2,701,500 | 2,701,500 |
| EXPENDITURES | | | | | |
| OPERATIONS | | | | | |
| Street Lights Utilities | 65,617 | 64,269 | 75,000 | 75,000 | 75,000 |
| Professional & Tech Services | - | 45,667 | 39,500 | 39,500 | 39,500 |
| Street Lights | 17,872 | 109,847 | 62,000 | 62,000 | 62,000 |
| Street Striping | - | - | - | - | - |
| Crack Sealing | - | - | - | - | - |
| Purchase of Equipment | - | - | - | - | - |
| Appropriate to Fund Balance | 1,287,553 | 76,214 | - | - | - |
| TOTAL OPERATIONS | 1,371,042 | 295,997 | 176,500 | 176,500 | 176,500 |
| CAPITAL OUTLAY | | | | | |
| Street Light Installation | - | 7,063 | - | - | - |
| Class C Capital Improvements | 1,355,069 | 2,550,040 | 2,400,000 | 2,525,000 | 2,525,000 |
| TOTAL CAPITAL OUTLAY | 1,355,069 | 2,557,103 | 2,400,000 | 2,525,000 | 2,525,000 |
| TOTAL ROAD FUND EXPENDITURES | 2,726,111 | 2,853,100 | 2,576,500 | 2,701,500 | 2,701,500 |
| CIP 41 - FACILITIES | | | | | |
| REVENUES | | | | | |
| Transfer from General Fund | 500,000 | - | - | - | - |
| Use of Fund Balance | - | - | - | - | - |
| TOTAL FACILITIES CIP REVENUES | 500,000 | - | - | - | - |
| EXPENDITURES | | | | | |
| OPERATIONS | | | | | |
| Appropriate to Fund Balance | 432,643 | - | - | - | - |
| TOTAL OPERATIONS | 432,643 | - | - | - | - |
| CAPITAL OUTLAY | | | | | |
| City Center Improvements | 67,357 | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 67,357 | - | - | - | - |
| TOTAL FACILITIES CIP EXPENDITURES | 500,000 | - | - | - | - |
| CIP 47 - PARKS PROJECTS | | | | | |
| REVENUES | | | | | |
| City Wide Impact Fees | 426,000 | 271,500 | 200,000 | 200,000 | 200,000 |
| City Wide Interest Earned | 11,856 | 101,597 | 100,000 | 100,000 | 100,000 |
| Trfr from PARC Tax | 10,000 | - | - | - | - |
| Use of Fund Balance | - | - | - | 1,876,900 | - |
| TOTAL PARKS CIP REVENUES | 447,856 | 373,097 | 300,000 | 2,176,900 | 300,000 |
| EXPENDITURES | | | | | |
| OPERATIONS | | | | | |
| Professional & Tech Services | - | 10,000 | - | - | - |
| Trfr to Debt Service | 10,000 | - | - | - | - |
| Appropriate to Fund Bal | 345,641 | 350,648 | 240,000 | - | 300,000 |
| TOTAL OPERATIONS | 355,641 | 360,648 | 240,000 | - | 300,000 |

2024-2025

TENTATIVE BUDGET

LINDON

**CAPITAL IMPROVEMENT
PROGRAM FUNDS**

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|-------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| CAPITAL OUTLAY | | | | | |
| Pioneer Park | - | - | - | 12,500 | - |
| Pheasant Brook Park | 3,586 | - | 60,000 | 78,000 | - |
| Meadow Park Fieldstone | - | - | - | 42,500 | - |
| Hollow Park | 21,695 | - | - | 30,000 | - |
| Keeneland Park | - | - | - | - | - |
| Anderson Farms Park | 60,303 | 3,000 | - | 1,846,900 | - |
| City Center Park | - | 9,450 | - | 62,000 | - |
| Fryer Park | 1,316 | - | - | 105,000 | - |
| Creekside Park | 5,314 | - | - | - | - |
| Property Purchase | - | - | - | - | - |
| Geneva Resort Park | - | - | - | - | - |
| Trail Purchase & Construction | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 92,214 | 12,450 | 60,000 | 2,176,900 | - |
| TOTAL PARKS CIP EXPENDITURES | 447,856 | 373,097 | 300,000 | 2,176,900 | 300,000 |

2024-2025

TENTATIVE BUDGET

LINDON

WATER FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|----------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| REVENUES | | | | | |
| Interest Earnings | 4,041 | 34,491 | 34,000 | 34,000 | 34,000 |
| Culinary Water Impact Fees | 171,712 | 103,761 | 87,500 | 87,500 | 87,500 |
| Interest, PTIF Cul Impact Fees | 4,536 | 28,692 | 28,000 | 28,000 | 28,000 |
| Hydrant Meter & Water Usage | 12,172 | 14,876 | 10,000 | 10,000 | 10,000 |
| Culinary Water Base Fees | 2,423,727 | 1,412,163 | 1,433,760 | 1,433,760 | 1,476,773 |
| Culinary Water Usage Fees | - | 1,332,806 | 1,324,580 | 1,324,580 | 1,364,317 |
| Ground Water Pumping Utility | 45,995 | 57,864 | 58,075 | 58,075 | 58,075 |
| Secondary Water User Fees | 460,179 | 483,954 | 482,275 | 482,275 | 482,275 |
| Water Line Inspection Fee | 6,930 | 4,690 | 3,920 | 3,920 | 3,920 |
| Water Main Line Assessment | 9,282 | - | - | - | - |
| Meter Installation, Bldg Permt | 83,355 | 39,888 | 34,000 | 34,000 | 34,000 |
| Utility Application Fee | 3,000 | 2,420 | 2,000 | 2,000 | 2,000 |
| Utility Collection Fees | 33,120 | 44,573 | 35,000 | 35,000 | 35,000 |
| Fee in Lieu of Water Stock | 160,827 | 190,365 | - | - | - |
| Grant Proceeds | - | 2,089,172 | 400,000 | 455,805 | - |
| Contributions from Development | 229,825 | 1,632,776 | - | - | - |
| Water shares received | 915,391 | 142,292 | - | - | - |
| Trf from Coronavirus Relief Fd | - | 1,312,692 | - | - | - |
| Sundry Revenue | 25,588 | 59,193 | - | - | - |
| Use of Impact Fees | - | - | - | - | - |
| Use of Fund Balance | - | - | 4,567,499 | 6,065,698 | 2,222,385 |
| TOTAL WATER FUND REVENUES | 4,589,678 | 8,986,668 | 8,500,609 | 10,054,613 | 5,838,245 |
| EXPENDITURES | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 241,245 | 270,012 | 299,210 | 299,210 | 303,225 |
| Salaries & Wages - Overtime | 7,360 | 11,914 | 12,000 | 12,000 | 15,000 |
| Salaries - Temp Employees | 1,332 | 18,607 | - | - | - |
| Benefits - FICA | 18,787 | 23,157 | 23,820 | 23,820 | 24,344 |
| Benefits - LTD | 974 | 1,131 | 1,370 | 1,370 | 1,044 |
| Benefits - Life | 356 | 375 | 440 | 440 | 347 |
| Benefits - Insurance Allowance | 75,537 | 53,642 | 84,160 | 84,160 | 83,331 |
| Benefits - Retirement | 49,023 | 50,705 | 58,870 | 58,870 | 59,808 |
| Benefit Expense | (46,907) | (43,590) | - | - | - |
| Actuarial Calc'd Pension Exp | (11,161) | 32,180 | - | - | - |
| Benefits - Workers Comp. | 876 | 1,796 | 3,720 | 3,720 | 3,808 |
| TOTAL PERSONNEL | 337,423 | 419,930 | 483,590 | 483,590 | 490,908 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 1,453 | 10,305 | 11,300 | 11,300 | 11,500 |
| Uniform Expense | 1,519 | 3,335 | 3,470 | 3,470 | 3,470 |
| Travel & Training | 4,136 | 4,340 | 3,750 | 3,750 | 4,450 |
| Office Supplies | 24,078 | 27,951 | 30,000 | 30,000 | 30,000 |
| Operating Supplies & Maint | 180,612 | 189,595 | 238,000 | 238,000 | 238,000 |
| Vehicle and Equipment Maint. | 10,613 | 14,911 | 15,800 | 15,800 | 15,800 |
| Employee Recognition | 231 | 404 | 450 | 450 | 550 |
| Utilities | 232,712 | 256,602 | 250,000 | 250,000 | 250,000 |
| Telephone | 2,965 | 4,244 | 4,700 | 4,700 | 4,700 |
| Gasoline | 7,110 | 13,262 | 12,000 | 12,000 | 12,000 |
| Professional & Tech Services | 153,651 | 1,376,313 | 518,300 | 518,300 | 151,800 |
| Services - Impact Fees | - | - | 10,000 | 10,000 | 10,000 |
| Bad Debt Expense | - | - | 10,000 | 10,000 | 10,000 |
| Special Dept Supplies | 99,230 | 1,448,254 | 180,000 | 180,000 | 180,000 |
| Insurance | 16,753 | 20,944 | 22,000 | 22,000 | 22,000 |
| Equipment Rental | 2,957 | 2,200 | 4,200 | 4,200 | 4,300 |
| Other Services | 3,921 | 4,534 | 5,140 | 5,140 | 5,140 |
| Purchase of Equipment | 3,372 | 537 | 5,000 | 5,000 | 5,000 |
| Water Stock Assessment | 245,746 | 248,237 | 304,500 | 304,500 | 307,500 |
| Depreciation | 522,045 | 592,749 | - | - | - |
| CUP Water Principal | 62,435 | 64,447 | 66,523 | 66,523 | 68,667 |
| CUP Water Interest | 79,124 | 77,092 | 75,881 | 75,881 | 73,737 |
| Close Out to Balance Sheet | (716,803) | (2,822,353) | - | - | - |
| Admin Costs to General Fund | 246,560 | - | - | - | - |
| P.W. Admin Costs to Gen. Fund | 266,916 | 301,704 | 385,505 | 355,499 | 451,553 |
| Appropriate to Impact Fee Bal | - | - | 105,500 | 105,500 | 105,500 |
| Appropriate to Fund Balance | 2,109,309 | 6,173,062 | - | - | - |
| TOTAL OPERATIONS | 3,560,643 | 8,012,670 | 2,262,019 | 2,232,013 | 1,965,667 |

2024-2025

TENTATIVE BUDGET

LINDON

WATER FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|--------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| CAPITAL OUTLAY | | | | | |
| Purchase of Capital Asset | 49,585 | - | - | 15,785 | 66,670 |
| Wells - Capital Exp | 74,915 | 123,350 | 1,050,000 | 550,000 | 2,175,000 |
| Secondary Wtr Special Projects | 202,667 | 262,207 | 845,000 | 1,865,000 | 40,000 |
| Culinary Water Projects | 364,445 | 168,510 | 3,860,000 | 4,908,225 | 1,100,000 |
| Impact Fee Projects | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 691,612 | 554,068 | 5,755,000 | 7,339,010 | 3,381,670 |
| TOTAL WATER FUND EXPENDITURES | 4,589,678 | 8,986,668 | 8,500,609 | 10,054,613 | 5,838,245 |

2024-2025

TENTATIVE BUDGET

LINDON

SEWER FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|--------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| REVENUES | | | | | |
| Sewer Base Fees | 1,836,745 | 993,373 | 1,059,670 | 1,059,670 | 1,133,847 |
| Sewer Usage Fees | - | 1,014,022 | 1,057,910 | 1,057,910 | 1,131,964 |
| Interest Earnings | 2,220 | 17,642 | 15,000 | 15,000 | 15,000 |
| Sundry Revenue | - | 1,040 | 1,040 | 1,040 | - |
| Sewer Line Inspection Fee | 6,930 | 4,760 | 3,920 | 3,920 | 3,920 |
| Sewer Impact Fee | 115,116 | 69,504 | 61,600 | 61,600 | 61,600 |
| Interest PTIF Sewer Impact Fee | 1 | 5 | - | - | - |
| Sewer Assessment | 8,942 | - | - | - | - |
| Contributions from Development | 110,120 | 1,317,109 | - | - | - |
| Trfr from General Fd | - | - | 500,000 | 500,000 | - |
| Use of Impact Fees | 304,125 | 334,594 | - | - | - |
| Use of Fund Balance | - | - | 99,893 | 243,302 | 2,019,957 |
| TOTAL SEWER FUND REVENUES | 2,384,199 | 3,752,050 | 2,799,033 | 2,942,442 | 4,366,287 |
| EXPENDITURES | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 129,516 | 104,043 | 159,820 | 159,820 | 165,096 |
| Salaries & Wages - Overtime | - | - | 6,000 | 6,000 | 6,000 |
| Salaries - Temp Employees | 1,332 | 1,635 | - | - | - |
| Benefits - FICA | 10,078 | 8,093 | 12,690 | 12,690 | 13,089 |
| Benefits - LTD | 485 | 489 | 730 | 730 | 774 |
| Benefits - Life | 197 | 190 | 240 | 240 | 251 |
| Benefits - Insurance Allowance | 39,009 | 26,253 | 40,000 | 40,000 | 39,601 |
| Benefits - Retirement | 23,901 | 20,985 | 30,920 | 30,920 | 31,959 |
| Benefit Expense | (23,015) | (27,014) | - | - | - |
| Actuarial Calc'd Pension Exp | (5,476) | 9,029 | - | - | - |
| Benefits - Workers Comp. | 435 | 641 | 1,990 | 1,990 | 2,055 |
| TOTAL PERSONNEL | 176,462 | 144,344 | 252,390 | 252,390 | 258,824 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 1,238 | 3,970 | 11,030 | 11,030 | 11,390 |
| Uniform Expense | 718 | 1,670 | 1,760 | 1,760 | 1,760 |
| Travel & Training | 836 | 2,752 | 2,000 | 2,000 | 2,000 |
| Office Supplies | 860 | 652 | 1,000 | 1,000 | 500 |
| Operating Supplies & Maint | 36,739 | 53,453 | 47,600 | 47,600 | 47,600 |
| Vehicle and Equipment Maint. | 20,999 | 11,250 | 21,000 | 21,000 | 21,000 |
| Employee Recognition | 148 | 198 | 200 | 200 | 200 |
| Utilities | 25,034 | 24,961 | 35,000 | 35,000 | 35,000 |
| Telephone | 1,004 | 1,219 | 1,800 | 1,800 | 1,800 |
| Gasoline | 7,774 | 8,979 | 8,000 | 8,000 | 8,000 |
| Professional & Tech Services | 109,118 | 72,977 | 74,550 | 74,550 | 113,700 |
| Bad Debt Expense | - | - | 5,000 | 5,000 | 5,000 |
| Special Dept Supplies | - | - | - | - | - |
| Insurance | 8,866 | 8,317 | 9,200 | 10,505 | 10,600 |
| Orem City Sewage Collection | 489,925 | 631,048 | 600,000 | 650,000 | 1,750,000 |
| Equipment Rental | 6,801 | 2,832 | 4,200 | 4,200 | 4,300 |
| Other Services | 3,001 | 4,197 | 6,800 | 6,800 | 6,800 |
| Purchase of Equipment | 3,136 | - | 2,000 | 2,000 | 2,000 |
| Depreciation | 630,399 | 664,964 | - | - | - |
| Orem Swr Plant Expansn Princpl | 125,977 | 110,778 | 110,965 | 110,965 | 110,965 |
| Geneva Rd Proj. Bond Principal | 150,000 | 154,000 | 158,000 | 158,000 | 162,000 |
| Geneva Rd Proj Bond Interest | 42,125 | 38,375 | 34,525 | 34,525 | 30,575 |
| 2017 Sewer Bond Principal | 75,000 | 77,000 | 79,000 | 79,000 | 81,000 |
| 2017 Sewer Bond Interest | 26,139 | 23,951 | 22,008 | 22,008 | 19,720 |
| Close Out to Balance Sheet | (503,953) | (468,438) | - | - | - |
| Admin Costs to General Fund | - | - | - | - | - |
| P.W. Admin Costs to Gen. Fund | 266,916 | 301,704 | 385,505 | 355,499 | 451,553 |
| Appropriate to Impact Fee Bal | - | - | - | - | - |
| Appropriate to Fund Balance | 373,951 | 1,696,362 | - | - | - |
| TOTAL OPERATIONS | 1,902,752 | 3,427,172 | 1,621,143 | 1,642,442 | 2,877,463 |
| CAPITAL OUTLAY | | | | | |
| Purchase of Capital Asset | 6,847 | 7,940 | 132,000 | 132,000 | 50,000 |
| Special Projects | 263,617 | 117,603 | 713,500 | 828,390 | 900,000 |
| Infiltration Elimination | 34,522 | 54,990 | 80,000 | 87,220 | 280,000 |
| Impact Fee Projects | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 304,986 | 180,533 | 925,500 | 1,047,610 | 1,230,000 |
| TOTAL SEWER FUND EXPENDITURES | 2,384,199 | 3,752,050 | 2,799,033 | 2,942,442 | 4,366,287 |

2024-2025

TENTATIVE BUDGET

LINDON

SOLID WASTE COLLECTION FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| REVENUES | | | | | |
| Waste Collection Fees | 524,966 | 582,501 | 604,000 | 604,000 | 604,000 |
| Recycling Collection Fees | 84,383 | 105,660 | 106,000 | 106,000 | 106,000 |
| Sundry Revenue | - | - | - | - | - |
| Transfer from General Fund for CW Cleanup | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Use of Fund Balance | - | - | - | - | - |
| TOTAL SOLID WASTE REVENUES | 619,349 | 698,160 | 720,000 | 720,000 | 720,000 |
| EXPENDITURES | | | | | |
| Other Supplies & Services | - | - | - | - | - |
| Republic Collection Fees | 285,914 | 317,722 | 341,500 | 341,500 | 341,500 |
| Landfill | 145,481 | 160,080 | 162,000 | 162,000 | 162,000 |
| Republic Recycling Charges | 115,137 | 120,514 | 125,750 | 125,750 | 125,750 |
| North Pointe Punch Passes | 7,832 | 7,423 | 12,000 | 12,000 | 12,000 |
| City Wide Cleanup | 20,238 | 32,209 | 35,000 | 35,000 | 35,000 |
| Bad Debt Expense | - | - | - | - | - |
| Other Services | 1,416 | 2,288 | 4,000 | 4,000 | 4,000 |
| Admin Costs to General Fund | 23,480 | 25,585 | 28,400 | 28,400 | 28,400 |
| Appropriate to Fund Balance | 19,851 | 32,340 | 11,350 | 11,350 | 11,350 |
| TOTAL SOLID WASTE EXPENDITURES | 619,349 | 698,160 | 720,000 | 720,000 | 720,000 |

2024-2025

TENTATIVE BUDGET

LINDON

STORM WATER DRAINAGE
SYSTEM FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| REVENUES | | | | | |
| Storm Water Utility | 1,219,271 | 1,298,599 | 1,320,900 | 1,320,900 | 1,347,318 |
| Storm Water Impact Fee | 100,054 | 64,360 | 45,000 | 45,000 | 45,000 |
| Sundry Revenue | - | - | - | - | - |
| Grant Proceeds | - | - | 750,000 | 750,000 | - |
| Interest Earned | - | - | - | - | - |
| Funds from Other Sources | - | - | - | - | - |
| Fixed Asset Disposal Gain/Loss | - | - | - | - | - |
| Contributions from Development | 141,860 | 2,615,566 | - | - | - |
| Use of Fund Balance | - | - | 472,592 | 628,626 | 473,600 |
| TOTAL STORM WATER REVENUES | 1,461,185 | 3,978,525 | 2,588,492 | 2,744,526 | 1,865,918 |
| EXPENDITURES | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 142,401 | 150,638 | 158,790 | 158,790 | 157,760 |
| Salaries & Wages - Overtime | 2,926 | 4,694 | 6,000 | 6,000 | 9,000 |
| Salaries - Temp Employees | 1,332 | 1,635 | - | - | - |
| Benefits - FICA | 11,214 | 12,287 | 12,610 | 12,610 | 12,757 |
| Benefits - LTD | 570 | 656 | 720 | 720 | 731 |
| Benefits - Life | 184 | 190 | 240 | 240 | 238 |
| Benefits - Insurance Allowance | 27,339 | 28,477 | 42,420 | 42,420 | 42,001 |
| Benefits - Retirement | 29,484 | 31,318 | 31,710 | 31,710 | 31,510 |
| Benefit Expense | (28,279) | (19,468) | - | - | - |
| Actuarial Calc'd Pension Exp | (6,729) | 13,471 | - | - | - |
| Benefits - Workers Comp. | 509 | 964 | 1,960 | 1,960 | 1,987 |
| TOTAL PERSONNEL | 180,950 | 224,861 | 254,450 | 254,450 | 255,984 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 401 | 430 | 1,705 | 1,705 | 4,065 |
| Uniform Expense | 650 | 870 | 1,540 | 1,670 | 1,540 |
| Travel & Training | 1,837 | 860 | 2,000 | 2,000 | 2,400 |
| Office Supplies | 790 | 3,310 | 1,000 | 1,000 | 500 |
| Operating Supplies & Maint | 28,952 | 36,203 | 33,000 | 33,000 | 33,000 |
| Vehicle and Equipment Maint. | 30,048 | 18,105 | 20,000 | 20,000 | 21,000 |
| Employee Recognition | 82 | 249 | 250 | 250 | 250 |
| Utilities | 5,697 | 5,340 | 5,000 | 5,000 | 5,000 |
| Telephone | 1,355 | 1,572 | 1,920 | 1,920 | 1,920 |
| Gasoline | 9,943 | 10,180 | 9,000 | 9,000 | 9,000 |
| Professional & Tech Services | 14,563 | 29,791 | 125,350 | 125,350 | 124,350 |
| Services - Impact Fees | 1,262 | - | 12,000 | 12,000 | 12,000 |
| Bad Debt Expense | - | - | 3,000 | 3,000 | 3,000 |
| Special Dept Supplies | - | - | - | - | - |
| Insurance | 5,692 | 6,255 | 6,300 | 7,900 | 9,000 |
| Equipment Rental | 2,920 | 2,246 | 4,200 | 4,200 | 4,300 |
| Other Services | 3,001 | 4,191 | 7,000 | 7,000 | 7,000 |
| Storm Water Mgmt Program | 3,236 | 6,081 | 7,600 | 7,600 | 7,600 |
| Purchase of Equipment | 4,715 | - | 2,000 | 2,000 | 2,000 |
| Depreciation | 342,562 | 411,863 | - | - | - |
| Close out to Balance Sheet | (9,965) | (182,454) | - | - | - |
| Admin Costs to General Fund | 94,400 | 98,880 | 105,672 | 105,672 | 107,785 |
| P.W. Admin Costs to Gen. Fund | 266,916 | 301,704 | 385,505 | 355,499 | 451,553 |
| Appropriate to Fund Balance | 453,228 | 2,799,354 | - | - | - |
| TOTAL OPERATIONS | 1,262,285 | 3,555,030 | 734,042 | 705,766 | 807,263 |
| CAPITAL OUTLAY | | | | | |
| Purchase of Capital Asset | - | 14,827 | - | - | 72,670 |
| Special Projects | 17,950 | 183,807 | 1,600,000 | 1,784,310 | 730,000 |
| Impact Fee Projects | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 17,950 | 198,634 | 1,600,000 | 1,784,310 | 802,670 |
| TOTAL STORM WATER EXPENDITURES | 1,461,185 | 3,978,525 | 2,588,492 | 2,744,526 | 1,865,918 |

2024-2025

TENTATIVE BUDGET

LINDON

RECREATION FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| REVENUES | | | | | |
| Interest Earnings | 135 | 12,453 | 9,000 | 9,000 | 9,000 |
| Daily Admission | 201,957 | 281,594 | 275,000 | 275,000 | 275,000 |
| Flow Rider Daily Admission | 43,217 | 49,968 | 38,480 | 38,480 | 38,480 |
| Pool Punch Pass | 96,576 | 79,996 | 90,000 | 90,000 | 90,000 |
| Water Aerobics | 907 | 989 | 1,000 | 1,000 | 1,000 |
| Concessions | 108,249 | 126,827 | 115,000 | 115,000 | 115,000 |
| Merchandise | 1,142 | 1,338 | 1,500 | 1,500 | 1,500 |
| Swim Classes | 70,934 | 59,471 | 70,000 | 70,000 | 70,000 |
| Swim Team | 35,248 | 33,933 | 34,700 | 34,700 | 34,700 |
| Flow Rider Lessons | 7,585 | 4,905 | 7,515 | 7,515 | 7,515 |
| Private Pool Rentals | 121,035 | 153,474 | 161,000 | 161,000 | 161,000 |
| Party Room Rentals | 3,483 | 7,509 | 4,630 | 4,630 | 4,630 |
| Recreation Center Classes | 36,404 | 26,673 | 25,000 | 25,000 | 25,000 |
| Special Event Revenue | 5,000 | 1,200 | - | 3,675 | 3,675 |
| Recreation Sports Fees | 93,530 | 91,285 | 92,000 | 92,000 | 92,000 |
| Lindon Days Revenue | 32,721 | 58,402 | 30,000 | 30,000 | 30,000 |
| Till Adjustments | 83 | (90) | - | - | - |
| Community Center Donations | 2,104 | 695 | 500 | 1,500 | 1,500 |
| MAG Senior Lunch Donations | 7,582 | 11,195 | 10,000 | 10,000 | 10,000 |
| Community Center Rental | 43,544 | 56,403 | 45,500 | 45,500 | 45,500 |
| Grant Proceeds | 41,128 | 26,203 | 38,350 | 134,690 | - |
| Fixed Asset Disposal Gain/Loss | - | - | - | - | - |
| Sundry Revenue | - | - | - | - | - |
| Transfer from PARC Tax Fund | 495,000 | 266,501 | 185,000 | 301,100 | 442,500 |
| Transfer from RDA | 250,000 | - | - | - | - |
| Trfr from GF-Aquatic Ctr Bond | 551,825 | 549,825 | 552,450 | 552,450 | 552,450 |
| Transfer from General Fund | 500,000 | 1,000,000 | - | - | 1,000,000 |
| Use of Fund Balance | - | - | 1,085,288 | 1,145,898 | 533,381 |
| TOTAL RECREATION FUND REVENUES | 2,749,389 | 2,900,749 | 2,871,913 | 3,149,638 | 3,543,831 |
| DEPT: AQUATICS FACILITY | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 70,948 | 100,565 | 130,011 | 130,011 | 138,694 |
| Salaries & Wages - Overtime | - | - | - | - | - |
| Salaries - Seasonal Help | 421,121 | 474,134 | 635,000 | 635,000 | 635,000 |
| Benefits - FICA | 38,258 | 44,045 | 59,008 | 59,008 | 59,188 |
| Benefits - LTD | 293 | 486 | 580 | 580 | 642 |
| Benefits - Life | 84 | 132 | 200 | 200 | 213 |
| Benefits - Insurance Allowance | 12,253 | 14,466 | 16,090 | 16,090 | 15,933 |
| Benefits - Retirement | 13,766 | 19,224 | 25,520 | 25,520 | 27,169 |
| Benefit Expense | (33,159) | (2,857) | - | - | - |
| Actuarial Calc'd Pension Exp | (7,890) | 7,221 | - | - | - |
| Benefits - Workers Comp. | 1,612 | 3,293 | 9,360 | 9,360 | 9,422 |
| TOTAL PERSONNEL | 517,286 | 660,709 | 875,769 | 875,769 | 886,259 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 5,983 | 7,981 | 7,415 | 7,415 | 9,525 |
| Uniform Expense | 5,851 | 8,938 | 13,350 | 13,350 | 11,350 |
| Travel & Training | 2,143 | 2,227 | 3,600 | 3,600 | 3,600 |
| Licenses & Fees | 5,837 | 9,893 | 10,000 | 10,000 | 10,000 |
| Office Supplies | 754 | 3,997 | 4,500 | 4,500 | 5,000 |
| Operating Supplies & Maint | 63,533 | 92,239 | 85,000 | 85,000 | 121,000 |
| Parts and Supplies | 400 | - | - | - | - |
| Employee Recognition | 2,362 | 4,149 | 6,010 | 6,010 | 6,010 |
| Concessions Expenses | 61,387 | 63,216 | 70,000 | 70,000 | 70,000 |
| Utilities | 66,984 | 68,578 | 70,000 | 70,000 | 70,000 |
| Telephone | 546 | 854 | 2,600 | 2,600 | 2,600 |
| Gasoline | 509 | 865 | 1,000 | 1,000 | 1,000 |
| Professional & Tech Svcs | 10,863 | 17,809 | 12,000 | 12,000 | 9,450 |
| Aquatics Ctr. Program Expenses | 14,099 | 5,477 | 14,000 | 14,000 | 14,000 |
| Insurance | 9,345 | 10,230 | 9,600 | 12,110 | 12,110 |
| Equipment Rental | 2,505 | 1,940 | 8,500 | 8,500 | 5,000 |
| Other Services | 631 | 13,524 | 19,600 | 19,600 | 19,600 |
| Purchase of Equipment | 11,295 | 2,466 | 22,330 | 22,330 | 30,630 |
| TOTAL OPERATIONS | 265,027 | 314,381 | 359,505 | 362,015 | 400,875 |
| CAPITAL OUTLAY | | | | | |
| Improvements | 376,131 | 112,443 | 255,000 | 443,200 | 615,000 |

2024-2025

TENTATIVE BUDGET

LINDON

RECREATION FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Purchase of Capital Asset | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 376,131 | 112,443 | 255,000 | 443,200 | 615,000 |
| TOTAL AQUATICS FACILITY | 1,158,445 | 1,087,534 | 1,490,274 | 1,680,984 | 1,902,134 |
| DEPT: COMMUNITY CENTER | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 188,809 | 179,567 | 216,291 | 216,291 | 217,579 |
| Salaries & Wages - Overtime | 407 | 554 | 3,000 | 3,000 | 3,000 |
| Salaries - Temp Employees | 18,971 | 16,814 | 14,000 | 14,000 | 14,000 |
| Benefits - FICA | 16,212 | 14,862 | 17,858 | 17,858 | 17,945 |
| Benefits - LTD | 453 | 321 | 350 | 350 | 383 |
| Benefits - Life | 131 | 76 | 120 | 120 | 129 |
| Benefits - Insurance Allowance | 16,750 | 11,012 | 12,460 | 12,460 | 12,332 |
| Benefits - Retirement | 20,639 | 12,874 | 15,650 | 15,650 | 16,618 |
| Benefit Expense | - | - | - | - | - |
| Actuarial Calc'd Pension Exp | - | - | - | - | - |
| Benefits - Workers Comp. | 742 | 1,148 | 2,800 | 2,800 | 2,845 |
| TOTAL PERSONNEL | 263,114 | 237,228 | 282,529 | 282,529 | 284,832 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 2,619 | 2,020 | 4,765 | 4,765 | 5,000 |
| Uniform Expense | 100 | 414 | 800 | 800 | 825 |
| Recreation Uniforms | 22,131 | 19,693 | 24,800 | 24,800 | 25,000 |
| Travel & Training | 2,885 | 3,571 | 9,430 | 9,430 | 8,000 |
| Licenses & Fees | - | 457 | 265 | 265 | 265 |
| Office Supplies | 2,899 | 5,418 | 2,500 | 2,500 | 2,500 |
| Operating Supplies & Maint | 13,936 | 32,866 | 26,500 | 26,500 | 26,500 |
| Parts and Supplies | - | - | - | - | - |
| Employee Recognition | 589 | 545 | 350 | 350 | 350 |
| Utilities | 13,229 | 15,352 | 17,500 | 17,500 | 17,500 |
| Telephone | 1,170 | 1,332 | 2,500 | 2,500 | 2,500 |
| Gasoline | 1,603 | 645 | 2,000 | 2,000 | 2,000 |
| Professional & Tech Svcs | 18,381 | 8,988 | 10,000 | 17,500 | 10,000 |
| Recreation Program Expenses | 15,116 | 27,356 | 19,000 | 37,750 | 24,000 |
| Comm. Ctr. Program Expenses | 5,254 | 15,816 | 20,000 | 10,000 | 10,000 |
| Senior Ctr. Program Expenses | 9,454 | 10,475 | 10,000 | 10,000 | 10,000 |
| Little Miss Lindon | - | 3,466 | 7,000 | 7,000 | 7,000 |
| LML Parade Float | - | 3,853 | 4,000 | 4,000 | 12,000 |
| Lindon Cares | - | - | - | 91,340 | 10,000 |
| Lindon Days | 49,423 | 62,453 | 50,000 | 50,000 | 50,000 |
| Other Community Events | 13,991 | 25,626 | 29,700 | 29,700 | 31,000 |
| Insurance | 8,003 | 8,761 | 7,200 | 10,625 | 10,625 |
| Other Services | 24,047 | 28,930 | 35,000 | 35,000 | 35,000 |
| Purchase of Equipment | 3,194 | 5,954 | 53,350 | 29,350 | 29,350 |
| TOTAL OPERATIONS | 208,025 | 283,992 | 336,660 | 423,675 | 329,415 |
| CAPITAL OUTLAY | | | | | |
| Building Improvements | 129,708 | 70,927 | 105,000 | 105,000 | 370,000 |
| Purchase of Capital Asset | - | 11,420 | 20,000 | 20,000 | 20,000 |
| TOTAL CAPITAL OUTLAY | 129,708 | 82,348 | 125,000 | 125,000 | 390,000 |
| TOTAL COMMUNITY CENTER | 600,847 | 603,567 | 744,189 | 831,204 | 1,004,247 |
| NON-DEPARTMENTAL | | | | | |
| OPERATIONS | | | | | |
| Depreciation Expense | 412,930 | 436,426 | - | - | - |
| 2015 Refunding Principal | 395,000 | 405,000 | 420,000 | 420,000 | 435,000 |
| 2015 Refunding Interest | 234,644 | 222,506 | 215,700 | 215,700 | 200,700 |
| 2015 Refunding Agent Fees | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| Premium Amortizatr Series 2015 | (33,734) | (33,734) | - | - | - |
| Loss Amortization Series 2015 | 42,224 | 42,224 | - | - | - |
| Close Out to Balance Sheet | (727,887) | (474,544) | - | - | - |
| Appropriate to Fund Balance | 665,171 | 610,020 | - | - | - |
| TOTAL OPERATIONS | 990,098 | 1,209,648 | 637,450 | 637,450 | 637,450 |
| TOTAL NON-DEPARTMENTAL | 990,098 | 1,209,648 | 637,450 | 637,450 | 637,450 |
| TOTAL RECREATION FUND EXPENDITURES | 2,749,389 | 2,900,749 | 2,871,913 | 3,149,638 | 3,543,831 |

2024-2025

TENTATIVE BUDGET

LINDON

TELECOMMUNICATIONS FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|--|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| REVENUES | | | | | |
| Customer Connection Fee | 43,399 | 38,860 | 40,000 | 40,000 | 36,000 |
| Contributions from Development | - | - | - | - | - |
| Sundry Revenue | - | - | - | - | - |
| Use of Fund Balance | 8,683 | 8,402 | - | - | - |
| TOTAL TELECOMMUNICATIONS REVENUES | 52,082 | 47,262 | 40,000 | 40,000 | 36,000 |
| EXPENDITURES | | | | | |
| UTOPIA Customer Services | 41,429 | 37,109 | 38,000 | 35,000 | 34,200 |
| Depreciation | 8,153 | 8,153 | - | - | - |
| Admin Costs to General Fund | 2,500 | 2,000 | 2,000 | 1,000 | 1,800 |
| Appropriate to Fund Balance | - | - | - | 4,000 | - |
| TOTAL TELECOMMUNICATIONS EXPENDITURES | 52,082 | 47,262 | 40,000 | 40,000 | 36,000 |

11. Recess to Lindon City Redevelopment Agency Meeting (RDA).

Sample Motion: I move to recess the Lindon City Council meeting and convene as the Lindon City RDA.

See RDA Agenda: Call Lindon City RDA to order, then review RDA minutes & agenda items.

Notice of Meeting of the Lindon City Redevelopment Agency



The Lindon City Redevelopment Agency will hold a meeting at **5:15 pm on Monday, March 18, 2024** in the Lindon City Center Council Chambers, 100 North State Street, Lindon, Utah. Meetings are typically broadcast live at www.youtube.com/user/LindonCity. The agenda will consist of the following:

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



Conducting: Carolyn Lundberg, Chair

(Review times are estimates only)
(2 minutes)

1. Call to Order / Roll Call

2. **Approval of Minutes** — The minutes of the regular Lindon City Redevelopment Agency meeting of February 5, 2024 will be reviewed. *(5 minutes)*

3. **Public Hearing: FY2023-24 RDA Budget update; Resolution #2024-2-RDA.** The RDA Board will review and consider Resolution #2024-2-RDA adopting updates to the FY23-24 RDA budget. *(10 minutes)*

4. **Public Hearing: RDA FY2024-25 Tentative Budget; Resolution #2024-3-RDA.** The Board of Directors will receive public comment and review and consider Resolution #2024-3-RDA adopting the FY2025 Tentative Budget for the RDA. The RDA budget will be discussed in additional Lindon City Council public meetings on April 15, 2024. The RDA will hold a public hearing to adopt the Proposed Budget on May 6, 2024 and a public hearing to amend the FY2024 budget and adopt the FY2025 Final Budget on June 3, 2024. *(5 minutes)*

Adjourn

All or a portion of 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 Britni Laidler, City Recorder at 801-785-5043, giving at least 24 hours-notice.

CERTIFICATE OF POSTING:

I certify that the above notice and agenda was posted in six public places within the Lindon City limits and on the State (<http://pmn.utah.gov>) and City (www.lindoncity.org) websites.

Posted by: /s/ Britni Laidler, City Recorder

Date: **March 13, 2024; Time: 5:00 p.m.**; Place: Lindon City Center, Lindon Police Dept., Lindon Community Development, Lindon Public Works, Lindon Community Center, Lindon Justice Court

The Lindon City Redevelopment Agency held a meeting on **Monday, February 5, 2024** beginning at approximately 7:00 pm in the Lindon City Center, City Council Chambers, 100 North State Street, Lindon, Utah.

Conducting: Carolyn O. Lundberg, Chairman

PRESENT

Carolyn Lundberg, Chairman
 Jake Hoyt, Boardmember
 Van Broderick, Boardmember
 Cole Hooley, Boardmember
 Lincoln Jacobs, Boardmember
 Steve Stewart, Boardmember
 Adam Cowie, Executive Secretary
 Britni Laidler, Recorder

ABSENT

COUNCILMEMBER HOYT MOVED TO RECESS THE MEETING OF THE LINDON CITY COUNCIL AND CONVENE THE MEETING OF THE LINDON CITY REDEVELOPMENT AGENCY AT 6:55 P.M. COUNCILMEMBER BRODERICK SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

1. Call to Order/Roll Call

| | |
|-----------------------|-----|
| Chairman Lundberg | Aye |
| Boardmember Hoyt | Aye |
| Boardmember Broderick | Aye |
| Boardmember Hooley | Aye |
| Boardmember Jacobs | Aye |
| Boardmember Stewart | Aye |

2. Review of Minutes – The minutes of the RDA meeting of December 4, 2023 were reviewed.

BOARDMEMBER HOYT MOVED TO APPROVE THE MINUTES OF THE LINDON CITY RDA MEETING OF DECEMBER 4, 2023 AS PRESENTED. BOARDMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

| | |
|-----------------------|-----|
| BOARDMEMBER HOYT | AYE |
| BOARDMEMBER BRODERICK | AYE |
| BOARDMEMBER HOOLEY | AYE |
| BOARDMEMBER JACOBS | AYE |
| BOARDMEMBER STEWART | AYE |

THE MOTION CARRIED UNANIMOUSLY.

CURRENT BUSINESS –

3. Public Hearing: FY2023-24 RDA Budget update. Resolution 2024-1-RDA. The RDA Board will review and consider updates to the FY23-24 budget.

BOARDMEMBER HOYT MOVED TO OPEN THE PUBLIC HEARING.

BOARDMEMBER BRODERICK SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Kristen Colson-Aaron presented this item with the changes to the RDA which is one of the items from the budget amendment. She then presented the revised changes to the fund balance.

Chairman Lundberg called for any public comments. Hearing none she called for a motion to close the public hearing.

BOARDMEMBER HOYT MOVED TO CLOSE THE PUBLIC HEARING.

BOARDMEMBER JACOBS SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Chairman Lundberg called for any further comments or discussion from the board. Hearing no further comments, she called for a motion.

BOARDMEMBER HOYT MOVED TO APPROVE RESOLUTION #2024-1-RDA AMENDING THE FY2023-24 RDA BUDGET AS AMENDED. BOARDMEMBER JACOBS SECONDED. THE VOTE WAS RECORDED AS FOLLOWS:

| | |
|-----------------------|-----|
| BOARDMEMBER HOYT | AYE |
| BOARDMEMBER BRODERICK | AYE |
| BOARDMEMBER HOOLEY | AYE |
| BOARDMEMBER JACOBS | AYE |
| BOARDMEMBER STEWART | AYE |

THE MOTION CARRIED UNANIMOUSLY.

ADJOURN -

BOARDMEMBER BRODERICK MOVED TO ADJOURN THE MEETING OF THE LINDON CITY RDA AND RE-CONVENE THE MEETING OF THE LINDON CITY COUNCIL AT 7:08 P.M. BOARDMEMBER STEWART SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Approved – March 18, 2024

Adam Cowie, Executive Secretary

Carolyn O. Lundberg, Chairman

RDA:

3. **Public Hearing: FY2023-24 RDA Budget update; Resolution #2024-2-RDA.** The RDA Board will review and consider Resolution #2024-2-RDA adopting updates to the FY23-24 RDA budget. *(10 minutes)*

Sample Motion: I move to approve Resolution #2024-2-RDA as (presented, amended).

RESOLUTION NO. 2024-2-RDA

A RESOLUTION AMENDING VARIOUS SECTIONS OF THE FY2023-24 LINDON CITY REDEVELOPMENT AGENCY (RDA) BUDGET AND SETTING AN EFFECTIVE DATE.

WHEREAS, the Redevelopment Agency (RDA) of Lindon City finds it prudent and in accordance with sound fiscal policy to amend the Lindon City RDA Budget for Fiscal Year 2023-24 (FY2024); and

WHEREAS, the on-going RDA budget reports indicate several items which need to be adjusted to actual costs associated with current projects and revenue/expenditure line items updated based on new information and data obtained since the budget was adopted in June of 2023; and

WHEREAS, public notice of the RDA budget amendment has been advertised and public hearing held on March 18, 2024 regarding the proposed amendments; and

WHEREAS, the Board of Directors desires to amend the FY2023-24 Lindon City RDA Budget to reflect these needed amendments.

THEREFORE, BE IT RESOLVED by the Lindon City Redevelopment Agency (RDA) as follows:

Section I. The Lindon City RDA FY2023-24 budget is amended as shown on the attached memorandums for specific budgetary line items as listed; and

Section II. This resolution shall take effect immediately upon passage.

Adopted and approved this 18th day of March, 2024.

By _____
Carolyn O. Lundberg, Chair

Attest:

By _____
Adam M. Cowie, Executive Secretary

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
 March 18, 2024

| | | | REVENUES | | | EXPENDITURES | | |
|--|------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Acct # | Note | Description | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| GENERAL FUND | | | | | | | | |
| 10-38-511 | 1 | PW Admin Dept cost share-Water | 388,379 | 355,499 | (32,880) | | | |
| 10-38-521 | 1 | PW Admin Dept cost share-Sewer | 388,379 | 355,499 | (32,880) | | | |
| 10-38-541 | 1 | PW Admin Dept cost share-Storm | 388,379 | 355,499 | (32,880) | | | |
| 10-38-900 | 13 | Use of Fund Balance | 1,091,536 | 1,374,226 | 282,690 | | | |
| 10-62-310 | 1 | Professional & Tech Services | | | | 18,000 | 48,000 | 30,000 |
| 10-64-280 | 2 | Telephone | | | | 2,200 | 4,200 | 2,000 |
| 10-64-310 | 3 | Professional & Tech Services | | | | 20,000 | 86,000 | 66,000 |
| 10-67-310 | 4 | Professional & Tech Services | | | | 42,600 | 52,600 | 10,000 |
| 10-67-675 | 5 | Purchase of Equipment | | | | 525 | 1,300 | 775 |
| 10-68-310 | 6 | Professional & Tech Services | | | | 65,000 | 72,500 | 7,500 |
| 10-75-911 | 7 | Trfr to Debt Serv - CDA 2023 | | | | - | 67,775 | 67,775 |
| | | | <u>2,256,673</u> | <u>2,440,723</u> | | <u>148,325</u> | <u>332,375</u> | |
| NET GENERAL FUND INCREASE | | | | | <u>184,050</u> | | | <u>184,050</u> |
| ROAD FUND | | | | | | | | |
| 11-30-900 | 13 | Use of Fund Balance | 755,500 | 880,500 | 125,000 | | | |
| 11-40-735 | 8 | Class C Capital Improvements | | | | 2,400,000 | 2,525,000 | 125,000 |
| | | | <u>755,500</u> | <u>880,500</u> | | <u>2,400,000</u> | <u>2,525,000</u> | |
| NET ROAD FUND INCREASE | | | | | <u>125,000</u> | | | <u>125,000</u> |
| REDEVELOPMENT AGENCY (RDA) FUND | | | | | | | | |
| 22-30-475 | 9 | Bond Proceeds | 3,863,000 | 3,579,000 | (284,000) | | | |
| 22-30-490 | 13 | 700N CDA - Use of Fund Balance | 423,890 | 426,370 | 2,480 | | | |
| 22-84-310 | 9 | Professional & Tech Services | | | | 75,385 | 68,980 | (6,405) |
| 22-84-760 | 9 | Property Purchase | | | | 4,892,615 | 4,617,500 | (275,115) |
| | | | <u>4,286,890</u> | <u>4,005,370</u> | | <u>4,968,000</u> | <u>4,686,480</u> | |
| NET REDEVELOPMENT AGENCY (RDA) FUND INCREASE | | | | | <u>(281,520)</u> | | | <u>(281,520)</u> |
| PARC TAX FUND | | | | | | | | |
| 24-30-900 | 13 | Use of Fund Balance | 469,465 | 483,465 | 14,000 | | | |
| 24-41-310 | 10 | Professional & Tech Services | | | | 10,000 | 24,000 | 14,000 |
| | | | <u>469,465</u> | <u>483,465</u> | | <u>10,000</u> | <u>24,000</u> | |
| NET PARC TAX FUND INCREASE | | | | | <u>14,000</u> | | | <u>14,000</u> |

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
 March 18, 2024

| | | | REVENUES | | | EXPENDITURES | | |
|--|------|-----------------------------------|-----------------|----------------|----------|-----------------|----------------|----------|
| Acct # | Note | Description | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| DEBT SERVICE FUND | | | | | | | | |
| 33-30-735 | 7 | Trfr from Gen Fd - CDA 2023 | - | 67,775 | 67,775 | | | |
| 33-40-235 | 7 | 2023 700N CDA Bond Interest | | | | - | 67,775 | 67,775 |
| | | | - | 67,775 | | - | 67,775 | |
| NET DEBT SERVICE FUND INCREASE | | | | | 67,775 | | | 67,775 |
| WATER FUND | | | | | | | | |
| 51-30-980 | 13 | Use of Fund Balance | 5,210,853 | 6,065,698 | 854,845 | | | |
| 51-40-740 | 11 | Purchase of Capital Asset | | | | 6,285 | 15,785 | 9,500 |
| 51-40-755 | 12 | Culinary Water Projects | | | | 4,030,000 | 4,908,225 | 878,225 |
| 51-40-911 | 1 | P.W. Admin Costs to Gen. Fund | | | | 388,379 | 355,499 | (32,880) |
| | | | 5,210,853 | 6,065,698 | | 4,424,664 | 5,279,509 | |
| NET WATER FUND INCREASE | | | | | 854,845 | | | 854,845 |
| SEWER FUND | | | | | | | | |
| 52-30-980 | 13 | Use of Fund Balance | 161,292 | 243,302 | 82,010 | | | |
| 52-40-755 | 12 | Special Projects | | | | 713,500 | 828,390 | 114,890 |
| 52-40-911 | 1 | P.W. Admin Costs to Gen. Fund | | | | 388,379 | 355,499 | (32,880) |
| | | | 161,292 | 243,302 | | 1,101,879 | 1,183,889 | |
| NET SEWER FUND INCREASE | | | | | 82,010 | | | 82,010 |
| STORM WATER DRAINAGE FUND | | | | | | | | |
| 54-30-900 | 13 | Use of Fund Balance | 477,196 | 628,626 | 151,430 | | | |
| 54-40-750 | 12 | Special Projects | | | | 1,600,000 | 1,784,310 | 184,310 |
| 54-40-911 | 1 | P.W. Admin Costs to Gen. Fund | | | | 388,379 | 355,499 | (32,880) |
| | | | 477,196 | 628,626 | | 1,988,379 | 2,139,809 | |
| NET STORM WATER DRAINAGE FUND INCREASE | | | | | 151,430 | | | 151,430 |
| RECREATION FUND | | | | | | | | |
| 55-30-900 | 13 | Use of Fund Balance | 1,138,398 | 1,145,898 | 7,500 | | | |
| 55-42-310 | 6 | Aq. Ctr. Professional & Tech Svcs | | | | 10,000 | 17,500 | 7,500 |
| | | | 1,138,398 | 1,145,898 | | 10,000 | 17,500 | |
| NET RECREATION FUND INCREASE | | | | | 7,500 | | | 7,500 |

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
 March 18, 2024

| Acct # | Note | Description | REVENUES | | | EXPENDITURES | | |
|----------------|------|--|-----------------|----------------|-----------|-----------------|----------------|-----------|
| | | | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| CITYWIDE TOTAL | | | | | | | | |
| | | | 14,756,267 | 15,961,357 | | 15,051,247 | 16,256,337 | |
| | | | | | 1,205,090 | | | 1,205,090 |
| | | CHANGE IN REVENUES & EXPENDITURES | | | | | | |
| | | Change in Citywide Rev. & Exp. | 3,863,000 | 3,579,000 | (284,000) | 13,886,110 | 15,122,065 | 1,235,955 |
| | | Carryover from Prior Fiscal Year | - | - | - | - | - | - |
| | | Increase (Decrease) by Moving Exp in GL | - | - | - | - | - | - |
| | | Increase (Decrease) in Interfund Transfers | 1,165,137 | 1,134,272 | (30,865) | 1,165,137 | 1,134,272 | (30,865) |
| | | Increase (Decrease) in Use of Fund Bal. | 9,728,130 | 11,248,085 | 1,519,955 | | | |
| | | Increase (Decrease) in Appr. to Fund Bal. | | | | - | - | - |
| | | Citywide Totals | 14,756,267 | 15,961,357 | | 15,051,247 | 16,256,337 | |
| | | Net Increase (Decrease) in Rev. & Exp. | | | 1,205,090 | | | 1,205,090 |

2024FY BUDGET AMENDMENT NOTES

March 18, 2024

- | | | | |
|---|---------------|--------------------------------|-----------|
| 1 | GL# 10-38-511 | PW Admin Dept cost share-Water | -\$32,880 |
| | GL# 10-38-521 | PW Admin Dept cost share-Sewer | -\$32,880 |
| | GL# 10-38-541 | PW Admin Dept cost share-Storm | -\$32,880 |
| | GL# 10-62-310 | Professional & Tech Services | +\$30,000 |
| | GL# 51-40-911 | PW Admin Costs to Gen Fund | -\$32,880 |
| | GL# 52-40-911 | PW Admin Costs to Gen Fund | -\$32,880 |
| | GL# 54-40-911 | PW Admin Costs to Gen Fund | -\$32,880 |

Adjusting the cost sharing from the Water, Sewer, and Storm Water Funds to the General Fund for the PW Administrative Department. This distribution was not adjusted with the last budget amendment when the dump truck was taken out of the budget. There is a budget increase of \$30,000 for updating GIS mapping.

- | | | | |
|---|---------------|-----------|---------|
| 2 | GL# 10-64-180 | Telephone | \$2,000 |
|---|---------------|-----------|---------|

Increasing to add data service for the new cameras in the parks.

- | | | | |
|---|---------------|------------------------------|-----------|
| 3 | GL# 10-64-310 | Professional & Tech Services | +\$66,000 |
|---|---------------|------------------------------|-----------|

Adding \$66,000 for engineering the railroad crossing for the Heritage Trail.

- | | | | |
|---|---------------|------------------------------|-----------|
| 4 | GL# 10-67-310 | Professional & Tech Services | +\$10,000 |
|---|---------------|------------------------------|-----------|

Increase to pay for new police officer's tuition for UVU's law enforcement academy.

- | | | | |
|---|---------------|-----------------------|--------|
| 5 | GL# 10-67-675 | Purchase of Equipment | +\$775 |
|---|---------------|-----------------------|--------|

Increase to purchase a trailer for the cemetery.

- | | | | |
|---|---------------|------------------------------|----------|
| 6 | GL# 10-68-310 | Professional & Tech Services | +\$7,500 |
|---|---------------|------------------------------|----------|

- | | | | |
|--|---------------|------------------------------|----------|
| | GL# 55-42-310 | Professional & Tech Services | +\$7,500 |
|--|---------------|------------------------------|----------|

Adding \$15,000 (split between Community Development and Recreation) for Placer.ai software.

- | | | | |
|---|---------------|------------------------------|-----------|
| 7 | GL# 10-75-911 | Trfr to Debt Serv – CDA 2023 | +\$67,775 |
|---|---------------|------------------------------|-----------|

- | | | | |
|--|---------------|-----------------------------|-----------|
| | GL# 33-30-735 | Trfr from Gen Fd – CDA 2023 | +\$67,775 |
|--|---------------|-----------------------------|-----------|

- | | | | |
|--|---------------|-----------------------------|-----------|
| | GL# 33-40-235 | 2023 700N CDA Bond Interest | +\$67,775 |
|--|---------------|-----------------------------|-----------|

Add the current fiscal year's debt service payment for new bond for property purchase on 700 N, along with corresponding transfers.

- | | | | |
|---|---------------|------------------------------|------------|
| 8 | GL# 11-40-735 | Class C Capital Improvements | +\$125,000 |
|---|---------------|------------------------------|------------|

Add a joint project with Pleasant Grove City to edge mill and overlay 1000 South.

- | | | | |
|---|---------------|---------------|------------|
| 9 | GL# 22-30-475 | Bond Proceeds | -\$284,000 |
|---|---------------|---------------|------------|

- | | | | |
|--|---------------|------------------------------|----------|
| | GL# 22-84-310 | Professional & Tech Services | -\$6,405 |
|--|---------------|------------------------------|----------|

- | | | | |
|--|---------------|-------------------|------------|
| | GL# 22-84-760 | Property Purchase | -\$275,115 |
|--|---------------|-------------------|------------|

Update budgeted amounts for the 700 N property purchase.

- | | | | |
|----|---------------|------------------------------|-----------|
| 10 | GL# 24-41-310 | Professional & Tech Services | +\$14,000 |
|----|---------------|------------------------------|-----------|

Increase for Aquatics Center concessions electrical work.

2024 FY BUDGET AMENDMENT (Cont'd)

- | | | |
|----|---|-------------|
| 11 | GL# 51-40-740 Purchase of Capital Asset | +\$9,500 |
| | <i>Increase to purchase a light tower for afterhours work.</i> | |
| | | |
| 12 | GL# 51-40-755 Culinary Water Projects | +\$878,225 |
| | GL# 52-40-755 Special Projects | +\$114,890 |
| | GL# 54-40-750 Special Projects | +\$184,310 |
| | <i>Increase for water, sewer, and storm drainage pipe projects before roadwork is done on 200 S, 835 E, Center St, 630 N and 725 N.</i> | |
| | | |
| 13 | Multiple GL's Use of Fund Balance | \$1,519,955 |
| | <i>The changes in revenues and expenses are balanced and offset by changes in the use of fund balances.</i> | |

RDA:

4. **Public Hearing: RDA FY2024-25 Tentative Budget; Resolution #2024-3-RDA.** The Board of Directors will receive public comment and review and consider Resolution #2024-3-RDA adopting the FY2025 Tentative Budget for the RDA. The RDA budget will be discussed in additional Lindon City Council public meetings on April 15, 2024. The RDA will hold a public hearing to adopt the Proposed Budget on May 6, 2024 and a public hearing to amend the FY2024 budget and adopt the FY2025 Final Budget on June 3, 2024.

Sample Motion: I move to approve Resolution #2024-3-RDA as (presented, amended).

Adjourn the RDA meeting:

Sample Motion: I move to adjourn the Lindon RDA meeting and reconvene the Lindon City Council meeting.

RESOLUTION NO. 2024-3-RDA

A RESOLUTION ADOPTING THE FISCAL YEAR 2024-25 (FY2025) LINDON CITY REDEVELOPMENT AGENCY (RDA) TENTATIVE BUDGET, ESTABLISHING DATES FOR FY2025 RDA BUDGET HEARINGS, AND SETTING AN EFFECTIVE DATE.

WHEREAS, the Redevelopment Agency (RDA) of Lindon City is required by Utah State Code to adopt a Tentative Budget to identify tentatively expected revenues and expenditures anticipated in Fiscal Year 2024-2025 (FY2025) budget; and

WHEREAS, the Board of Directors desires public input on the Tentative Budget and proposed revenues and expenditures; and

WHEREAS, the Board of Directors has advertised a public hearing to be held on March 18, 2024 to receive public comment on the Tentative Budget for FY2025 prior to adoption, and

WHEREAS, the FY2025 Tentative Budget will continue to be refined and discussed in an additional public meeting to be held on April 15, 2024 with the FY2025 Proposed Budget to be reviewed in a public hearing on May 6, 2024 and the final FY2025 Budget to be reviewed in a public hearing on June 3, 2024.

THEREFORE, BE IT RESOLVED by the Lindon City RDA as follows:

Section 1. The Lindon City RDA FY2025 Tentative Budget is adopted as shown in the attached Exhibit A.

(See attached Exhibit A)

Section 2. This resolution shall take effect immediately upon passage.

Adopted and approved this 18th day of March, 2024.

By _____
Carolyn O. Lundberg, Chair

Attest:

By _____
Adam M. Cowie, Executive Secretary

2024-2025

TENTATIVE BUDGET

LINDON

REDEVELOPMENT AGENCY FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| STATE STREET DISTRICT | | | | | |
| REVENUES | | | | | |
| State St - Interest Earnings | 2,712 | 13,794 | 13,500 | 13,500 | 13,500 |
| State St - Use of Fund Balance | 249,788 | 52,227 | - | - | - |
| TOTAL STATE ST REVENUES | 252,500 | 66,021 | 13,500 | 13,500 | 13,500 |
| EXPENDITURES | | | | | |
| Miscellaneous Expense | - | - | - | - | - |
| Professional & Tech Services | 2,500 | - | 1,500 | 1,500 | 1,500 |
| Other Improvements | - | 66,021 | - | - | - |
| Trfr to Rereation Fund | 250,000 | - | - | - | - |
| Appropriate to Fund Balance | - | - | 12,000 | 12,000 | 12,000 |
| TOTAL STATE ST EXPENDITURES | 252,500 | 66,021 | 13,500 | 13,500 | 13,500 |
| WEST SIDE DISTRICT | | | | | |
| REVENUES | | | | | |
| West Side - Interest Earnings | 95 | 717 | 700 | 700 | 700 |
| West Side - Use of Fnd Balance | - | - | 100 | 100 | 100 |
| TOTAL WEST SIDE REVENUES | 95 | 717 | 800 | 800 | 800 |
| EXPENDITURES | | | | | |
| Professional & Tech Services | - | - | 800 | 800 | 800 |
| Appropriate to Fund Balance | 95 | 717 | - | - | - |
| TOTAL WEST SIDE EXPENDITURES | 95 | 717 | 800 | 800 | 800 |
| DISTRICT #3 | | | | | |
| REVENUES | | | | | |
| District 3 - Interest Earnings | 1,799 | 13,071 | 12,900 | 12,900 | 12,900 |
| District 3 - Use of Fund Bal | 16,541 | - | - | 248,100 | - |
| TOTAL DISTRICT #3 REVENUES | 18,339 | 13,071 | 12,900 | 261,000 | 12,900 |
| EXPENDITURES | | | | | |
| Professional & Tech Services | 18,339 | 6,443 | 7,000 | 11,000 | 7,000 |
| Tax Participation Agreements | - | - | - | 250,000 | - |
| Appropriate to Fund Balance | - | 6,628 | 5,900 | - | 5,900 |
| TOTAL DISTRICT #3 EXPENDITURES | 18,339 | 13,071 | 12,900 | 261,000 | 12,900 |
| 700 NORTH CDA | | | | | |
| REVENUES | | | | | |
| 700N CDA - Interest Earnings | 1,958 | 19,785 | 19,400 | 19,400 | 19,400 |
| 700N CDA - Tax Increment | 152,534 | 166,541 | 170,000 | 179,360 | 180,000 |
| 700N CDA - Prior Yr Tax Incr | 5,172 | 9,834 | - | 6,150 | - |
| Bond Proceeds | - | - | - | 3,579,000 | - |
| Trfr from General Fund | - | - | - | 500,000 | - |
| 700N CDA - Use of Fund Balance | - | - | - | 426,370 | 28,800 |
| TOTAL 700N CDA REVENUES | 159,664 | 196,160 | 189,400 | 4,710,280 | 228,200 |
| EXPENDITURES | | | | | |
| Miscellaneous Expense | 25 | - | - | - | - |
| Professional & Tech Services | 3,450 | 2,250 | 5,000 | 68,980 | 3,000 |
| Property Purchase | - | - | - | 4,617,500 | - |
| Admin Costs to General Fund | 18,368 | 23,800 | 23,800 | 23,800 | 25,200 |
| Trfr to Debt Service | - | - | - | - | 200,000 |
| Appropriate to Fund Balance | 137,821 | 170,110 | 160,600 | - | - |
| TOTAL 700N CDA EXPENDITURES | 159,664 | 196,160 | 189,400 | 4,710,280 | 228,200 |
| LINDON PARK CRA | | | | | |
| REVENUES | | | | | |
| Lindon Park CRA - Tax Incr | - | - | - | - | 7,000.00 |
| Lindon Prk CRA - Use of Fd Bal | - | - | 800.00 | 800.00 | - |
| TOTAL 700N CDA REVENUES | - | - | 800 | 800 | 7,000 |

2024-2025

TENTATIVE BUDGET

LINDON

REDEVELOPMENT AGENCY FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| EXPENDITURES | | | | | |
| Miscellaneous Expense | - | - | - | - | - |
| Professional & Tech Services | - | - | 800.00 | 800.00 | 3,000.00 |
| Tax Participation Agrmt | - | - | - | - | - |
| Admin Costs to General Fund | - | - | - | - | 980.00 |
| Appropriate to Fund Balance | - | - | - | - | 3,020.00 |
| TOTAL 700N CDA EXPENDITURES | <u>-</u> | <u>-</u> | <u>800</u> | <u>800</u> | <u>7,000</u> |

- 12. Closed Session** to discuss the purchase, exchange, or lease of real property per Utah Code 52-4-205(1)(d). This session is closed to the general public. *(30 Minutes)*

Roll-call vote required to go into a closed session.

ADJOURN