



Lindon City Council Staff Report

Prepared by Lindon City
Administration

May 6, 2024

Notice of Meeting of the Lindon City Council



The Lindon City Council will hold a meeting at **5:15 pm on Monday, May 6, 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: Cole Hooley, 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) Ceremonial Swearing-in of Officer Brandon Jameson
 - b) Presentation: The City Council will recognize the outgoing and new incoming Lindon Youth Council members
 - c) 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 April 15, 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) There are no consent agenda items.
- 8. Public hearing: The Council will review and consider rezoning the rear portions of the properties located at 88 S. 800 W. and 96 S. 800 W. from Single-Family Residential (R1-20) to Mixed Commercial (MC).** Ordinance #2024-5-O. The city council will hold a public hearing to consider amending the Lindon City Zoning Map from Residential R1-20 to Mixed Commercial for the rear portions of the above noted properties. The front portions of the property will remain R1-20. Application is made by Diane and Blake Campbell and Brandon and Holly Hill. *(20 Minutes)*
- 9. Review & Action: Agreement for Building Inspector coverage; Resolution #2024-13-R.** The Council will review and consider this agreement with the cities of Orem, Vineyard, and Salem for providing additional building inspection coverage that is required by recent State legislation. *(5 minutes)*
- 10. Public Hearing - FY2024-25 Proposed Budget; Amend FY2024 Budget; Resolution #2024-11-R.** The City Council will accept public comment as it reviews and considers adoption of its FY2025 Proposed Budget and acts to amend the FY2024 budget and fee schedule. The Council will also give

direction on major budget issues and other city-wide budgetary matters. A public hearing will be held on June 3, 2024 to amend the FY2024 budget and to adopt the FY2025 Final Budget.

(35 minutes)

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

(10 minutes)

12. Policy Manual updates: Resolution #2024-12-R. The Council will review proposed changes to the Lindon City Policies & Procedures Manual.

(15 minutes)

13. Discussion Item: Alpine School District Reconfiguration Options. The Council will review and discuss options that have been presented by ASD and other communities regarding possible reconfiguration of the school district boundaries.

(40 minutes)

14. Discussion Item: 2024 Grand Marshal & Tree Board appointments. The Council will discuss and consider possible Grand Marshal(s) for the 2024 Lindon Days celebration and Tree Board appointments.

(5 Minutes)

15. Discussion item: 200 N State, traffic signal study. The Council will receive information and provide feedback regarding the 200 N State Street traffic light study. This item is for discussion purposes only with no motion needed.

(10 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: **May 1, 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: Cole Hooley, Councilmember

Pledge: By invitation

Item 1 – Call to Order / Roll Call

May 6, 2024 Lindon City Council meeting.

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

Item 2 – Presentations and Announcements

- a) Ceremonial Swearing-in of Officer Brandon Jameson
- b) Presentation: The City Council will recognize the outgoing and new incoming Lindon Youth Council members
- c) 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 May 20th
- June 2024 newsletter assignment: Steve Stewart
- Joint Orem, PG, Vineyard meeting: Tuesday, May 7th @ 3:00pm at Orem Library Hall
- Alpine School District meetings: Wednesday, May 8th @ 2:00pm or 4:00pm at ASD offices.
- Police Department Recognition Dinner, May 14th @ 6pm at Community Center
- Engineering Coordination mtg @ Public Works, May 15th at noon. (Mayor, Van)
- Misc. Items.

Item 6 – Approval of Minutes

- Review and approval of City Council minutes: **April 15, 2024**

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

REGULAR SESSION – 5:15 P.M.

Conducting: Carolyn Lundberg, Mayor
 Invocation: Steve Stewart, Councilmember
 Pledge of Allegiance: Elsie Peterson

PRESENT

Carolyn Lundberg, Mayor
 Van Broderick, Councilmember
 Jake Hoyt, Councilmember
 Steve Stewart, Councilmember
 Lincoln Jacobs, Councilmember
 Adam Cowie, City Administrator
 Kristen Aaron, Financial Director
 Britni Laidler, City Recorder

EXCUSED

Cole Hooley, Councilmember

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

2. **Presentations and Announcements:**

a) Adam Cowie recognized Diane Hepting as Lindon employee of the quarter. Mr. Cowie then read comments that were submitted by fellow employees stating their appreciation for all that she does for the city. The council voiced their appreciation for all her hard work.

b) Hayden Peterson was sworn in as the new Treasurer for Lindon City.

c) Comments / Announcements from Mayor and Council members.

3. **Open Session for Public Comment** – Mayor Lundberg called for any public comments. Hearing none she moved onto the next item.

4. **COUNCIL REPORTS:**

Councilmember Hoyt – Councilmember Hoyt stated that he is looking forward to the ULCT Conference coming up and all the great information they receive there. He then reported that May 14th is the Annual Police Award Dinner in conjunction with National Police Week. He closed by stating that the Police Department recently held a distracted

driving blitz during a 3-hour period where they had 68 traffic stops and issued 21 citations.

Councilmember Broderick – Councilmember Broderick asked Public Works Director Juan Garrido to give an update on some Lindon projects. Mr. Garrido stated that the paving on Canal Drive will start the week of April 22nd, stated that well #4 is being put back together after a lot of hard winter projects, and then ended with a quick update on secondary water. Councilmember Broderick closed by thanking Mr. Garrido and the public works department for all the work they do.

Councilmember Stewart – Councilmember Stewart reported that on April 12th the Pleasant Grove & Lindon Chamber of Commerce hosted a Summit at UVU that he was able to attend. He noted that it went well and had incredible speakers. He then stated that the Youth Council was able to help at the Lindon Cares Family Health Fair that was held on April 13th as one of their last events before their terms end.

Councilmember Jacobs – Councilmember Jacobs reported that he attended training at NPSW with a focus on districts and open meetings. He then gave some Parks and Recreation updates noting that the Pleasant Grove pool will not be opening this summer and stated that staff gave some recommendations of what we can do to help with the potential increase at the Lindon pool. He then stated that the parks department has hired two new employees, Kenneth Thompson, and Shane Beard. He closed by voicing appreciation to Adam and Kristen for the budget training they did.

Councilmember Hooley – *Councilmember Hooley was absent.*

Mayor Lundberg – Mayor Lundberg gave a quick update on feedback she received on the Family Health Fair from citizens that attended that stated it was full of helpful information and was an overall fantastic event. She closed by stating that Lindon Junior Rodeo Pageant will be held May 4th, and applications for this are due by April 27th.

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

Misc. Updates:

- Next regular meeting is May 6th
- May 2024 newsletter assignment: Heath Bateman
- April 17th -19th, ULCT Spring Conference
- April 24th @ 8:00 AM – Employee breakfast and group photo at fire station
- April 25th @ 3:00pm, Joint Orem / Lindon council meeting @ Orem Council chambers
- Misc. Items.

6. Approval of Minutes – The minutes of the regular City Council meeting of April 1, 2024 were reviewed.

COUNCILMEMBER BRODERICK MOVED TO APPROVE THE MINUTES OF THE REGULAR CITY COUNCIL MEETING OF APRIL 1, 2024 AS PRESENTED. COUNCILMEMBER STEWART SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER BRODERICK AYE
COUNCILMEMBER HOYT AYE
COUNCILMEMBER STEWART AYE
COUNCILMEMBER JACOBS AYE
THE MOTION CARRIED UNANIMOUSLY.

7. Consent Agenda Items

- a) Resolution #2024-10-R; Authorizing certain employees to access and manage the State of Utah Public Treasurers' Investment Fund (PTIF) on behalf of Lindon City.

COUNCILMEMBER HOYT MOVED TO APPROVE THE CONSENT AGENDA ITEMS AS PRESENTED. COUNCILMEMBER JACOBS SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER BRODERICK AYE
COUNCILMEMBER HOYT AYE
COUNCILMEMBER STEWART AYE
COUNCILMEMBER JACOBS AYE
THE MOTION CARRIED UNANIMOUSLY.

CURRENT BUSINESS

8. Presentation & Discussion: Orem Fire Department contract services.

Representatives from Orem Fire Department will present information to the City Council regarding the contract services they provide to Lindon.

Orem Fire Department representatives Chief Sanderson, Assistant Chief Hurst, Division Chief Williams, Division Chief Swenson, and Division Chief Spencer were in attendance to present information on this agenda item. Some of the topics addressed in their presentation were as follows:

- Command structure
- Services provided
- Engine and truck response
- Training facilities
- EMS operations
- OFD variances

Mayor Lundberg asked questions regarding the training facilities with a focus on the cost of and the potential operations and maintenance. Chief Sanderson addressed those concerns as best he could noting that they already own the property and the facility is already under construction and should be completed by November. Councilmember Hoyt asked percentage will be allotted to Lindon on the cost of this. Chief Sanderson stated there isn't an exact amount right now, and it is still a work in progress. Adam Cowie asked for clarification on the projected staffing requirements presented. Sanderson explained those numbers and the process for greater clarification. General discussion followed.

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

- 9. Public Hearing: Impact Fee Facilities Plans and Impact Fee Analyses for water & wastewater and ordinance updates; Ordinance 2024-5-O.** The City Council will review and consider adoption of the IFFP and IFA for both culinary water and wastewater with associated adoption of impact fees and will also consider ordinance updates to LCC 11.08 (Lindon City Storm Water Impact Fee Ordinance) and 11.04 (Impact Fees).

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

Juan Garrido, Public Works Director stated that Ridley Griggs from Hansen, Allen & Luce was present to present this item, then turned the time over to Mr. Griggs. Mr. Griggs then presented the impact fees and impact fee analyses for drinking water and wastewater they found. Topics of the presentation were as follows:

1. The Purpose of Impact Fees
2. Why an update is needed.
3. Impact Fee Planning Process
4. Projected facilities plan growth.
5. Updated Impact fees (and explanation of the change)

a) Drinking water impact fee

| | |
|----------|---------|
| Existing | \$1,557 |
| Proposed | \$1,467 |
| Change | -\$90 |

b) Wastewater Impact Fee

| | |
|----------|---------|
| Existing | \$1,086 |
| Proposed | \$1,809 |
| Change | +\$723 |

6. Recommendations

Mr. Griggs then presented a comparison of impact fees of drinking water and wastewater to other Utah County cities. General discussion followed. Mayor Lundberg than asked for any public comment, the following comment was presented:

Dee Miller- stated that she is with the Utah Valley Home Builders Association and started with voicing appreciation for the Lindon employees that sit on their board, and how they have such high integrity, which is so important for synergizing. She then stated that her job is to make sure impact fees are as low as possible, and she was excited to see one of the impact fees for Lindon go down, instead of up. She then voiced that as a recommendation, cities should have mandatory upgrades yearly instead of putting 7 years between each one, which causes large jumps in those impact fees.

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

COUNCILMEMBER BRODERICK MOVED TO CLOSE THE PUBLIC HEARING. COUNCILMEMBER JACOBS 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 STEWART MOVED TO APPROVE ORDINANCE 2024-5-O WITH AMENDMENTS AS DISCUSSED. COUNCILMEMBER JACOBS SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

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

THE MOTION CARRIED UNANIMOUSLY.

10. Discussion Item — FY2024-25 Budget Discussion. The City Council will review for discussion the FY2024-25 draft budget, fee schedule, compensation plans, and other budget related matters.

Kristen Aaron presented this item for discussion to the council. Some of the items she presented for discussion were as follows:

1. Changes to tentative budget
2. Economy – which has slowed but remains resilient.
3. Estimated revenues.
4. Budgeted expenditures
 - a. Personnel
 - i. Merit
 - ii. Cola

- iii. Insurance
- iv. Retirement
- v. Personnel positions
- b. Capital
 - i. General fund
 - ii. Dedicated/restricted funds
 - iii. Water
 - iv. Sewer
 - v. Storm
 - vi. Recreational

5. Fund balances

Councilmember Hoyt brought up concern for the cost of the community center improvements and addressed other areas of the budget for discussion. General discussion amongst the council followed. Mayor Lundberg called for any further discussion or comments from the Council. Hearing none she proceeded to the next agenda item.

11. Discussion Item: 2024 Grand Marshal. The Council will discuss and consider possible Grand Marshal(s) for the 2024 Lindon Days celebration.

The council discussed potential names for the 2024 Grand Marshall. The council decided to continue this item to the next council meeting to allow more time to compile a list of potential Grand Marshalls.

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

Adjourn –

COUNCILMEMBER BRODERICK MOVED TO ADJOURN THE MEETING AT 9:07 PM. COUNCILMEMBER STEWART SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Approved – May 6, 2024

Britni Laidler, City Recorder

Carolyn O. Lundberg, Mayor

Lindon City Council
April 15, 2024

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) There are no consent agenda items.

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

8. **Public hearing: The Council will review and consider rezoning the rear portions of the properties located at 88 S. 800 W. and 96 S. 800 W. from Single-Family Residential (R1-20) to Mixed Commercial (MC).** Ordinance #2024-5-O. The city council will hold a public hearing to consider amending the Lindon City Zoning Map from Residential R1-20 to Mixed Commercial for the rear portions of the above noted properties. The front portions of the property will remain R1-20. Application is made by Diane and Blake Campbell and Brandon and Holly Hill.
(20 Minutes)

Public Hearing – Zoning Map Amendment from Single-family Residential R1-20 to Mixed Commercial (rear portions of the property) 88 & 96 S. 800 W.

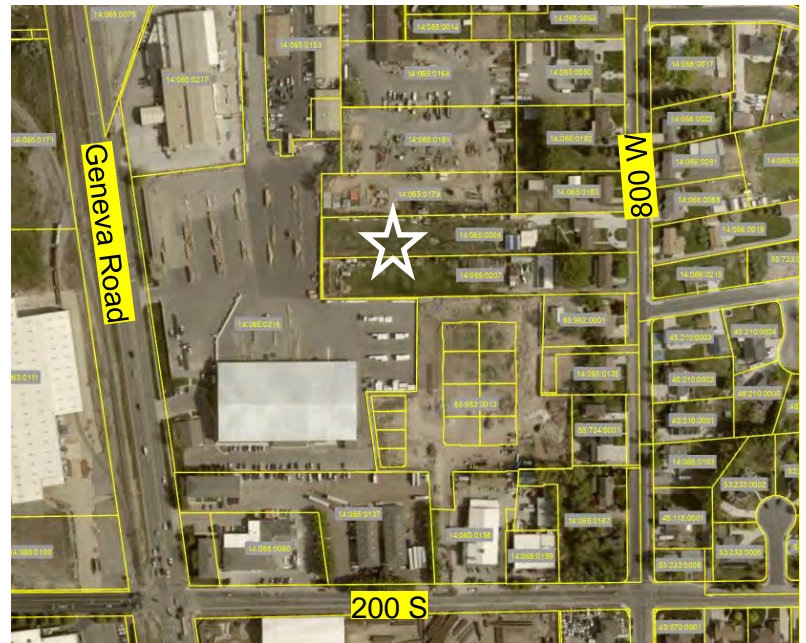
Date: May 6, 2024

Project Address: 88 & 96 S. 800 W.
Applicants/Property Owners:
Diane and Blake Campbell and
Brandon and Holly Hill

General Plan: Mixed Commercial
Current Zone: Residential R1-20

Parcel IDs: 14:065:0006
14:065:0207

Type of Decision: Legislative
Council Action Required: Yes, the
planning commission unanimously
recommended approval.
Presenting Staff: Michael Florence



Summary of Key Issues

- Whether to recommend approval of a request to change the Zoning Map designation of the rear portions of the subject property from Single-Family Residential R1-20 to Mixed Commercial (MC)

Overview

- The lot size for each of the lots is approximately 1.79 acres
- The applicants have made joint application to amend the Lindon City Zoning Map to rezone approximately .95 acres of each of their rear yards from Residential R1-20 to Mixed Commercial.
- The front portions of each lot will remain Residential R1-20 and will have a lot size of approximately .84.
- The purpose of the rezone is so that the applicants can sell off the back portions of their properties to the surrounding industrial property owners.
- The applicants cannot sell their properties until they file a subdivision application with the city.
- Lindon's General Plan Land Use Map has already identified the rear portions of these two lots as Mixed Commercial.**

Motions

I move to (*approve, deny, or continue*) ordinance 2024-05-O to amend the Lindon City zoning map from Single-family Residential R1-20 to Mixed Commercial for the rear portions of the properties located at 88 & 96 S. 800 W. as identified on the Lindon City General Plan Land Use Map with the following conditions:

- Zone map amendment approval is conditioned upon the applicants submitting and receiving subdivision approval.
- All items of the staff report

Surrounding Zoning and Land Use

North: Light Industrial – Storage yard

East: R1-20 – Single-family homes

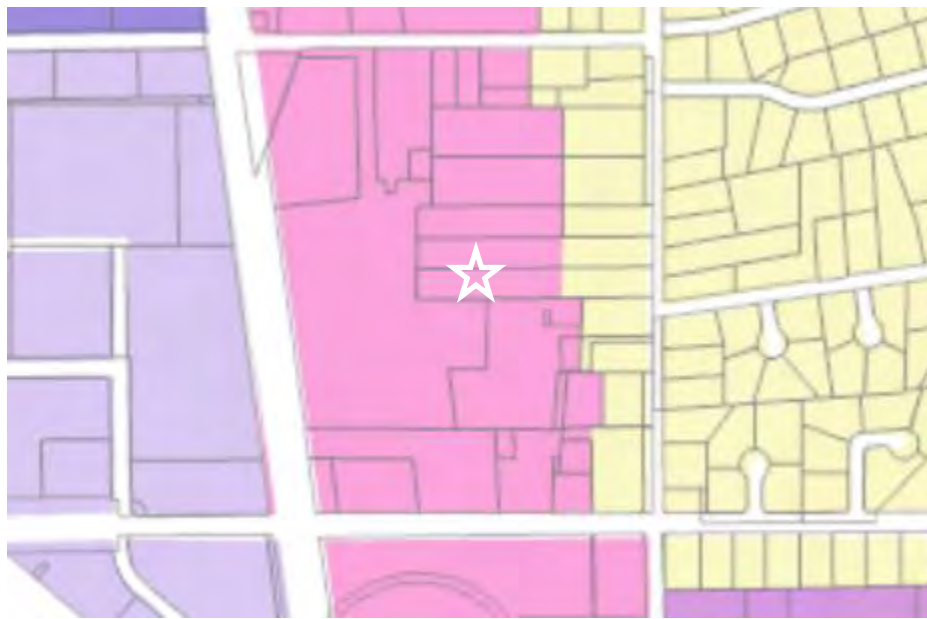
South: light Industrial – Office/warehouse

















West: Light Industrial – Truss plant

General Plan

1. The future land use map of the general plan has the rear portions of these two properties designated as Mixed Commercial
2. The general plan describes the Mixed Commercial area as the following:

Consisting of a long and narrow area on the east side of Geneva Road and on the west side of the Ivory development, this district is anticipated to include office, commercial, and light industrial uses. Mixed density residential uses could be considered as a buffer/transition between commercial/industrial uses and existing single-family neighborhoods. The area should be implemented according to coordinated streetscape, architectural, and site design standards, which will help establish a unified appearance and a distinct brand. Building heights should be limited to three stories, matching the scale of adjacent districts.



| | | | |
|---|----------------------------------|---|-------------------------|
|  | Low Density Residential |  | Commercial Gateway |
|  | Medium Density Residential |  | Transit/Commercial Node |
|  | Mixed Density/Residential High |  | Light Industrial |
|  | Mixed Commercial |  | Heavy Industrial |
|  | General Commercial |  | Open Space and Parks |
|  | Flex - Commercial |  | Natural Open Space |
|  | Flex - Office |  | Community Facilities |
|  | Neighborhood Oriented Commercial |  | Lindon City Boundary |

General Plan Goals:

- Buffer established residential uses from nearby commercial and adjacent residential uses through the application of transitional land uses and physical barriers such as vegetated screens, walls, fences, and berms.
- Ensure commercial uses located in close proximity to residential uses do not negatively impact established characteristics and qualities.
- **Encourage economic development and leverage the community's strong regional** position and the advantages that it provides

Staff Analysis

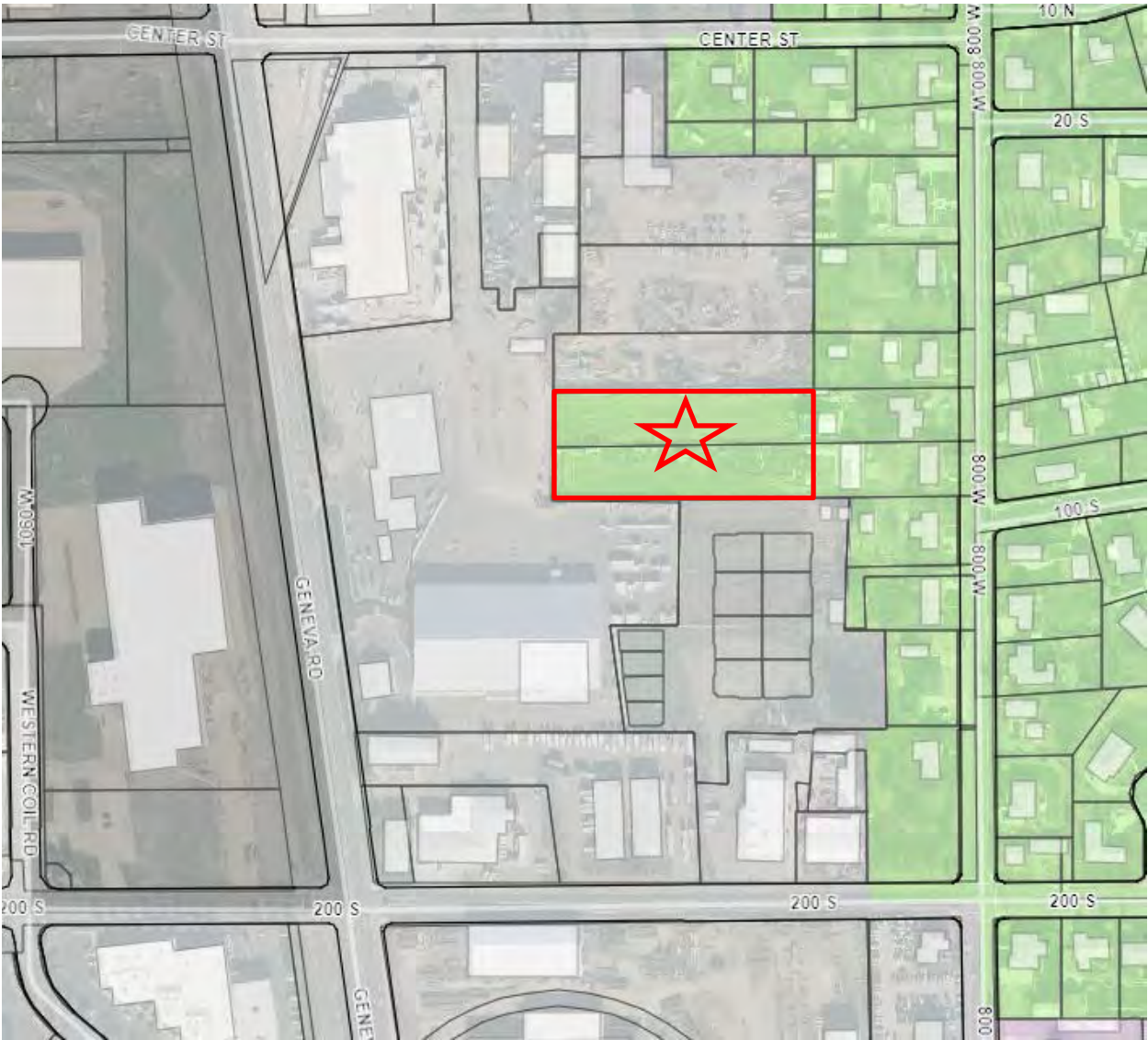
Staff finds that the proposal is in line with the Lindon City General Plan Land Use Map. Lindon City zoning code requires that zoning districts follow a street, block or property line. A condition of approval has been added in the motion that this zone change is conditioned upon the applicants submitting and receiving subdivision approval from the city.




Future improvements from the surrounding industrial property owners would require amended site **plan approval from the planning commission as well as buffering requirements such as the 7' concrete or masonry fence.**

Exhibits

1. Surrounding Area Zoning Map
2. Ordinance amending the zoning

Exhibit 1 – Current surrounding zoning map



-  R1-20
-  Light Industrial
-  Heavy Industrial

ORDINANCE NO. 2024-05-O

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH COUNTY, UTAH, AMENDING THE ZONING MAP ON PROPERTY IDENTIFIED BELOW FROM SINGLE-FAMILY RESIDENTIAL (R1-20) TO MIXED COMMERCIAL (MC) AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council is authorized by state law to amend the Lindon City zoning map; and

WHEREAS, on March 15, 2024, a land use application was submitted to Lindon City to rezone approximately .95 acres each of the rear portion of two residential parcels from Single-family Residential (R1-20) to Mixed Commercial (MC); and

WHEREAS, on March 26, 2024, the Planning Commission held a properly noticed public hearing to hear testimony regarding the ordinance amendment; and

WHEREAS, after the public hearing, the Planning Commission further considered the proposed rezone, and recommended that the City Council adopt the zone map amendment of Mixed Commercial (MC); and

WHEREAS, the City Council finds that certain changes are desirous in order to implement the City's general plan goals of encouraging economic development; and

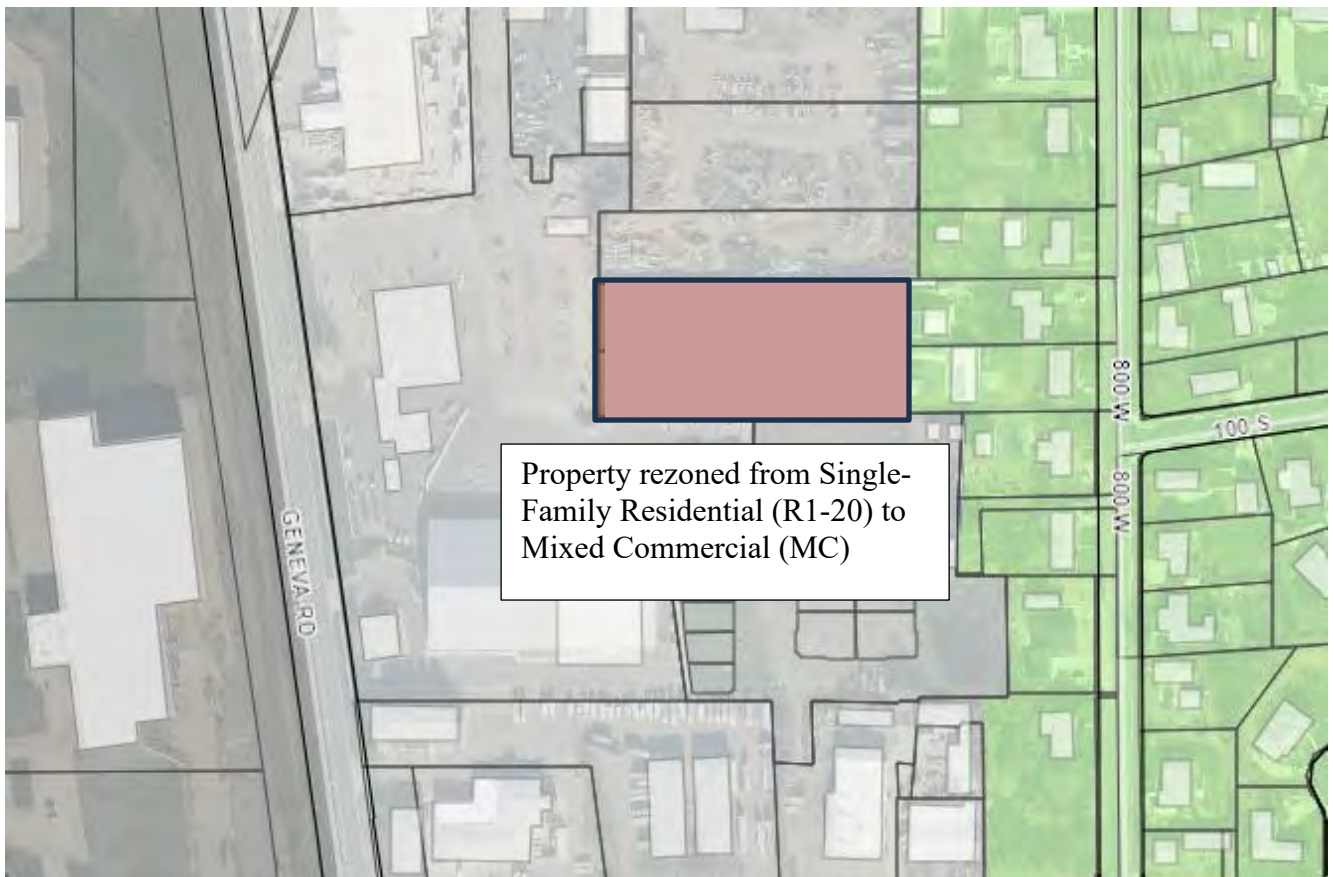
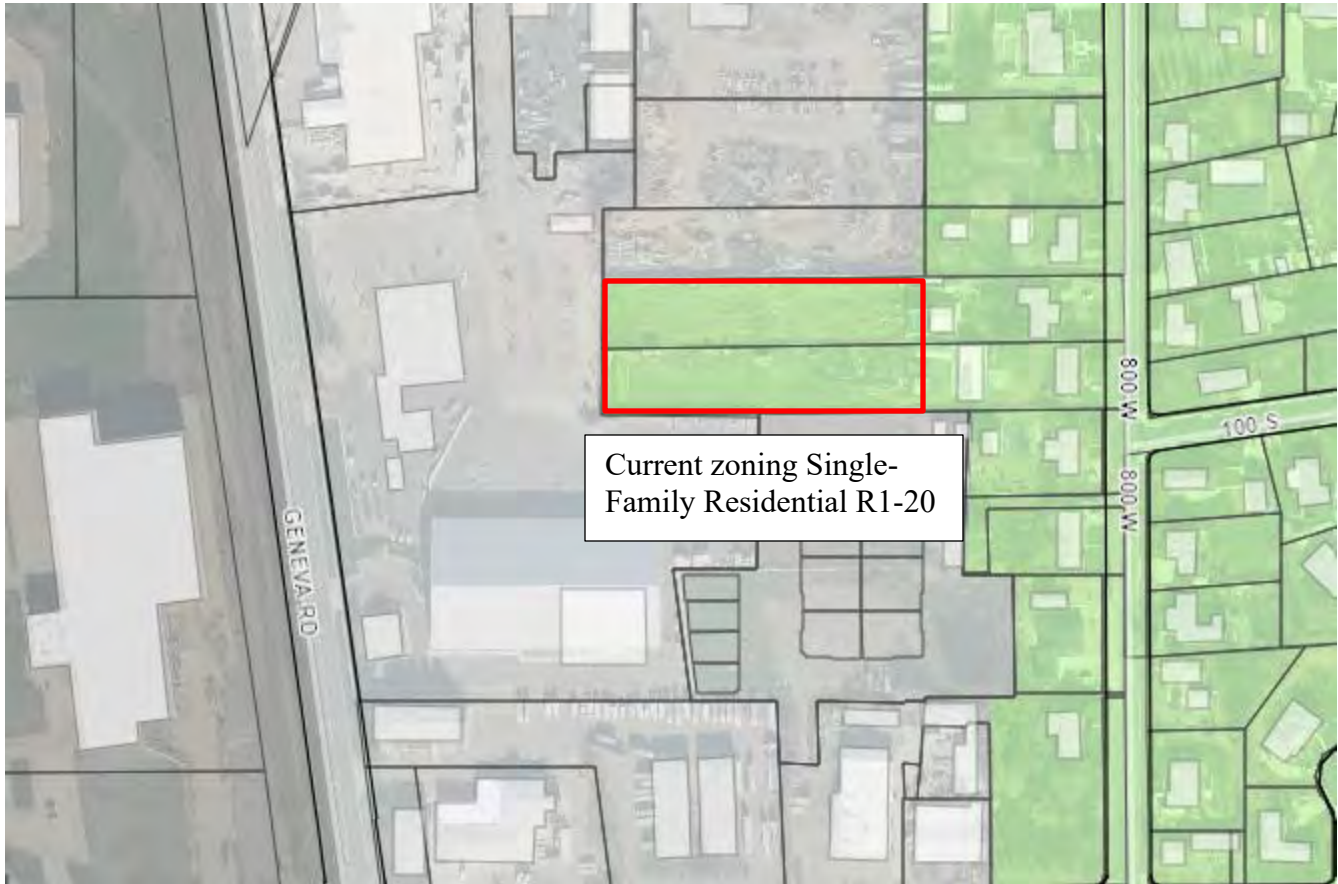
WHEREAS, the City Council finds that certain changes are desirous in order to implement the City's general plan goal of ensuring commercial uses located in close proximity to residential uses do not negatively impact established characteristics and qualities; and

WHEREAS, the Council held a public hearing on _____, to consider the recommendation and the Council received and considered all public comments that were made therein; and

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

SECTION I: The Lindon City Zoning Map is hereby amended for the rear .95 acres (approximately) of properties as follows:

| Parcel ID'S | Property Owners | Addresses |
|-------------|-----------------------------|-------------|
| 14:065:0006 | HILL, BRANDON T & HOLLY M | 88 S. 800 W |
| 14:065:0207 | CAMPBELL, DIANE L & BLAKE B | 96 S. 800 W |





SECTION II: The provisions of this ordinance and the provisions adopted or incorporated by reference are severable. If any provision of this ordinance is found to be invalid, unlawful, or unconstitutional by a court of competent jurisdiction, the balance of the ordinance shall nevertheless be unaffected and continue in full force and effect.

SECTION III: Provisions of other ordinances in conflict with this ordinance and the provisions adopted or incorporated by reference are hereby repealed or amended as provided herein.

SECTION IV: This ordinance shall take effect immediately upon its passage and posting as provide by law.

PASSED and ADOPTED and made EFFECTIVE by the City Council of Lindon City, Utah, this _____ day of _____, 2024.

Carolyn Lundberg, Mayor

ATTEST:

Britni Laidler,
Lindon City Recorder

SEAL

- 9. Review & Action: Agreement for Building Inspector coverage; Resolution #2024-13-R.**
The Council will review and consider this agreement with the cities of Orem, Vineyard, and Salem for providing additional building inspection coverage that is required by recent State legislation. *(5 minutes)*

Sample Motion: I move to (approve, continued, deny) Resolution #2024-13-R.

Building Inspection Interlocal Agreement

Date: May 6, 2024

Type of Decision: Administrative

Council Action Required: Yes

During the 2024 legislative session, the Utah Legislature passed SB 185 which requires municipalities to establish a list of three or more third party inspection firms that a building permit applicant can schedule to complete an inspection if the city isn't able schedule an inspection within three business days. Lindon city has been asked to participate with other jurisdictions in establishing an interlocal agreement for third party inspections. Currently, the parties to the agreement are Lindon, Salem, Vineyard, and Orem. The contract allows for up to eight hours of building inspections per month to each municipality without charge. Additional hours will be billed at the rate of \$86.00 per hour, plus mileage. Up to this point, Lindon City has been able to complete all inspections within three business days.

State code requires that a building permit applicant do the following when scheduling a third-party inspection:

- The building permit applicant shall first notify the city of the third-party inspection firm the building permit applicant intends to engage.
- Upon completing the inspection, the third-party inspection firm shall submit the inspection report to the city.
- The city shall pay the cost of the inspection to the third-party inspection firm after the city receives the third-party inspection report indicating the third-party inspection firm completed the inspection. Per the interlocal agreement each city will provide eight hours of inspection time per month without charge.

Lindon City staff believe that this is a good option for the city to be able to use local government inspectors as third-party inspectors. This allows for good coordination between jurisdictions to the agreement and helps to reduce conflicts of interest. Lindon City has a good track record of providing inspection services within three business days and the agreement allows Lindon City to be compliant with state code requirements.

RESOLUTION NO. 2024-13-R

RESOLUTION APPROVING A MULTI-JURISDICTIONAL BUILDING INSPECTION SERVICES AGREEMENT

WHEREAS, the Utah Interlocal Cooperation Act, Title 11, Chapter 13, of the Utah Code, authorizes public agencies, including Utah municipalities, to enter into interlocal agreements for joint or cooperative undertakings and for providing and exchanging services; and

WHEREAS, Utah Code 15A-1-105, passed by the Utah Legislature requires municipalities for a first, second, third, or fourth class municipality located within a first, second, third, or fourth class county to establish a Third-Party Inspection Firm List of three or more third-party inspection firms approved by the local regulator; and

WHEREAS, the Building Officials of Orem, Vineyard, and Salem have all stated that they regularly complete their inspections within three days as required, and that exceeding three days is not anticipated, however they're interested in cooperating with each other to meet this new State requirement for third-party inspections should it be necessary; and

WHEREAS, the Parties outlined in the agreement are public agencies which agree to enter into a multi-jurisdictional building inspection services agreement for a third-party inspection list and to conduct inspections as outlined in the agreement; and

WHEREAS, Lindon City and agencies as outlined in the agreement have established certified building inspection service employees; and

WHEREAS, Lindon City and agencies outlined in the agreement are available to provide building inspection services as a third-party inspector to meet the new State requirements;

WHEREAS, the City Council determines that it is in the public's interest to approve the Multi-Jurisdictional Building Inspection Services Agreement to establish the terms and conditions of such service.

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

The Multi-Jurisdictional Building Inspection Services Agreement between the parties outlined in the agreement is approved and ratified, as of the effective date set forth therein, and shall be executed and implemented according to the terms as set forth therein.

Adopted and resolved by the Lindon City Council this 6th day of May, 2024.

Carolyn O. Lundberg, Mayor

Attest:

Britni Laidler, City Recorder

MULTI-JURISDICTIONAL BUILDING INSPECTION SERVICES AGREEMENT

THIS AGREEMENT (the “Agreement”) is entered into effective as of the ___ day of _____, 20___, by and among SALEM CITY, VINEYARD CITY, OREM CITY, and LINDON CITY (collectively referred to as the “Parties” or individually as a “Party”).

RECITALS

A. Each Party has building inspectors with equipment and personnel trained to provide the inspections typically required to ensure compliance with building permits and building regulations.

B. Each Party desires to cooperate with and assist the others at times to facilitate the timely completion of building inspections.

C. The Parties wish to benefit all Parties and their residents by entering into an Agreement that sets forth procedures by which a Party may perform a building inspection within another Party’s jurisdiction at the request of the Party having jurisdiction.

D. The Parties also intend to be on one another’s “Third-party inspection firm list” as required by Utah Code Ann. Section 15A-1-105.

E. The Parties intend by this Agreement to assist one another whenever possible, while allowing each Party the sole discretion to determine when its personnel and/or equipment cannot be spared, or is available, for assisting other Parties.

F. This Agreement will not supersede nor preclude any other agreements which are made or which will be made by any Party with any other Party.

NOW, THEREFORE, based upon the mutual promises and conditions contained herein, the Parties agree as follows:

1. PURPOSE. The purpose of this Agreement is to promote the health, safety, and welfare of the citizens of the Parties by providing for mutual assistance and authorizing all participating Parties to combine and share their collective capabilities and resources at the election of each jurisdiction. This Agreement is intended to be complementary and work in conjunction with any other interlocal or aid agreements between or among Parties to this Agreement. Services provided pursuant to this Agreement shall not be used to substitute for or supplant day-to-day full and continuing building inspections within a Party’s own geographic area of jurisdiction. If providing assistance becomes burdensome, the Building Officials will investigate ways to overcome the burden.

2. CONSIDERATION. The consideration for this Agreement consists of the mutual benefits and exchange of promises provided herein, the sufficiency of which is acknowledged by the Parties by execution of this Agreement.

3. SERVICE AREA. The area to be served by this Agreement includes the collective municipal area of SALEM CITY, VINEYARD CITY, OREM CITY, and LINDON CITY service area specifically Multi-Jurisdictional Building Inspection Services identified herein. By signing the Agreement, the governing body of each Party is hereby deemed to have approved the provision of assistance beyond its boundaries, and any assistance provided pursuant to this Agreement shall not require any further approval by the governing body of any Party.

4. RESPONSE. The Parties will each provide their available personnel and equipment to assist any other Party upon request by any other Party, provided that the responding Party shall have personnel and equipment reasonably available for use in its own jurisdiction, in the sole discretion of the responding Party. No Party shall be considered an agent of another Party under this Agreement except pursuant to a separate explicit signed agreement to that effect.

a. Mutual Assistance: Requests for assistance will typically be made from one Party's Building Official to another Party's Building Official when the requesting Party foresees that the requesting Party will be unable to perform one or more building inspections within three business days of a building permit applicant's request.

b. Third-Party Inspection Firm List: The Parties agree to be listed on one another's "third-party inspection firm list" as defined in Utah Code Ann. Section 15A-1-105. If a Party is unable to perform a building inspection within three business days of a building permit applicant's request, and the building permit applicant is therefore entitled to select a third-party inspection firm pursuant to Utah Code Ann. Section 10-6-160(2)(b) or Utah Code Ann. Section 17-36-55(2)(b), and the building permit applicant selects and contacts another Party, the Party contacted by the building permit applicant shall notify the building permit applicant of the contacted Party's availability. At the building permit applicant's request, the contacted party shall schedule the building inspection according to availability.

5. FEES. For each calendar month, each responding Party will provide up to eight hours of building inspections to each requesting Party. A Party with jurisdiction over the building permit application will be considered the requesting Party for a building permit applicant's request. Additional hours will be billed at the rate of \$86.00 per hour, plus mileage. At the discretion of the responding Party, the responding Party may bill the requesting Party within sixty (60) days of the end of the calendar month. Building inspections shall only be provided within the boundaries of the requesting Party and shall not be provided to cover areas outside the boundaries of the requesting Party even if the requesting Party has an agreement to provide service to another party who is not signatory to this Agreement.

6. RIGHT TO DECLINE REQUEST. Responses by a responding Party under this Agreement will be made only when, in the sole discretion of the responding Party, performance will not jeopardize the building inspection services in the jurisdiction of the responding Party.

7. INSURANCE. Each Party is solely responsible for providing workers' compensation and benefits for its own officials, employees, and volunteers who provide services under this Agreement to the extent required by law. Each Party will obtain insurance, become a member of a risk pool, or be self-insured to cover any liability and all costs of defense, including

attorney's fees, arising out of services rendered under this Agreement, including negligent acts or omissions to act and the civil rights violations of any person.

8. GOVERNMENTAL IMMUNITY. The Parties are governmental entities as set forth in the Governmental Immunity Act of Utah, Title 63G, Chapter 7, Utah Code Annotated (the "Immunity Act"). The Parties do not waive any defenses otherwise available under the Immunity Act, nor does any Party waive any limits of liability provided by the Immunity Act which immunity and damage caps are expressly preserved and retained. The Parties retain the same privileges and immunities from liability when responding to a request for assistance outside its jurisdictional area as it possesses in the performance of its duties within its own territorial jurisdiction. All obligations imposed upon the Parties or their employees and volunteers by virtue of the execution of this Agreement are considered within their current scope of employment with each Party.

9. INDEMNIFICATION. Subject to the terms of the Immunity Act, and as provided herein, it is mutually agreed that the Parties are each responsible for their own negligent, reckless, or intentional acts or omissions which are committed by them or their agents, officials or employees. Furthermore, each Party agrees to indemnify, defend, and hold each other harmless from any and all damages or claims for damages occurring to persons or property as a result of the negligent, reckless, or intentional acts or omissions of its own officers, employees, and agents involved in providing services and equipment, or the use of such equipment, under the terms of this Agreement. This duty to indemnify, defend, and hold each other harmless includes costs or expenses in law or equity, including attorney's fees. The terms of this paragraph will survive the termination of this Agreement.

10. EFFECT OF DEATH OR INJURY WHILE WORKING OUTSIDE OF PARTY'S AREA. The death or injury of any Party's employees or volunteers working outside the territorial limits of the governmental entity will be treated in the same manner as if he/she were killed or injured while that department was functioning within its own territorial limits, including for purposes of receiving benefits under the Utah Workers' Compensation Act.

11. NO WAIVER OF LEGAL DUTIES; CREDIT FOR SERVICE PROVIDED. This Agreement does not relieve any Party to this Agreement of an obligation or responsibility imposed upon a Party to this Agreement by law, except that performance of a responding party may be offered in satisfaction of any such obligation or responsibility belonging to the aided Party, to the extent of actual and timely performance thereof by the responding Party.

12. TERM; EXECUTION; AGREEMENT TERMINATION. This Agreement will continue for a period of five (5) consecutive years from the effective date, and the effective date will be considered the date when two or more of the Parties each execute this Agreement and that date shall be entered above in the preamble. Upon its execution by a Party, that Party will become a participant in and subject to the Agreement with all other Parties who have executed the Agreement and circulated their signature pages. The failure of any one Party to execute the Agreement will not invalidate the Agreement as to those Parties who have executed it. Furthermore, each Party reserves the right to terminate its participation under this Agreement for

any reason, in its sole discretion, prior to the expiration date by giving thirty (30) days prior written notice of such termination to each of the other Parties. At the end of the initial five (5) year term, the Parties agree to review this Agreement to determine if it continues to meet their needs and its purpose. If no changes are needed and the Parties do not take any action to rescind or amend this Agreement, it will automatically renew for an additional five (5) year term.

13. ADDITIONAL PARTIES. Approval of the governing bodies of the current Parties to the Agreement is not required for acceptance of any requesting entity to be an additional party to this Agreement. Any county or municipality, which has its own building inspectors may make a formal request, in writing, to become a Party by sending such request to the Building Official of each Party. All Parties' Building Officials must consent, in writing, for additional parties to enter this Agreement. If all Parties' Building Officials consent, the requesting entity may execute a counterpart of this Agreement and send it to the other Parties. Upon such execution, the new Party will be bound by the terms and conditions of this Agreement.

14. LAWS OF UTAH. It is understood and agreed by the Parties that this Agreement will be governed by the laws of the State of Utah, both as to interpretation and performance. The forum for the resolution of any legal disputes that arise under this Agreement will be located in the Third Judicial District, State of Utah

15. SEVERABILITY OF PROVISIONS. If any provision of this Agreement is held invalid or unconstitutional, the remainder shall not be affected thereby.

16. THIRD-PARTIES. This Agreement is not intended and should not be construed to benefit persons or other entities either not named as a Party herein or subsequently added as a Party pursuant to its provisions.

17. TITLES AND CAPTIONS. The titles and captions of this Agreement are for convenience only and in no way define, limit, augment, extend, or describe the scope, content, or intent of any part or parts of this Agreement.

18. NON-ASSIGNABILITY. No Party shall transfer or delegate any of their rights, duties, powers or obligations under this Agreement, without written consent of each of the other Parties.

19. NOTICES. All notices and other communications provided for in this Agreement shall be in writing and will be sufficient for all purposes if: (a) sent by email to the address the Party may designate, or by fax to the fax number the Party may designate, and (concurrently) sent by first class mail to the Party and to the Party's legal office; (b) personally delivered; or (c) sent by certified or registered United States Mail addressed to the Party at the address the party may designate, return receipt requested. Each Party has set forth in their respective execution page, which page shall utilize a form substantially similar to Exhibit "A", their respective contact information, and such contact information will be applicable until modified in writing.

20. EXECUTION. Each Party agrees that each Party must execute this Agreement by signing, acknowledging, and have their respective Attorney approve this Agreement as to

legality and form, through an execution page that utilizes a format substantially similar to the attached Exhibit “A”. Upon such execution of the Agreement, each Party will provide all other Parties with an original execution page.

21. ENTIRE AGREEMENT; NO WAIVER. This Agreement represents the entire agreement among the Parties relating to its subject matter. This Agreement alone fully and completely expresses the agreement of the Parties relating to its subject matter. There are no other courses of dealing, understanding, agreements, representations or warranties, written or oral, except as specifically provided for in this Agreement. This Agreement may not be amended or modified, except by a written agreement signed by all Parties. No failure by any Party at any time to give notice of any breach by another Party of, or to require compliance with, any condition or provision of this Agreement will be deemed a waiver of similar or dissimilar provisions or conditions at the same or at any prior or subsequent time.

22. The Parties hereto have executed this Agreement as of the date indicated on each Party’s execution page.

[signature pages attached after this page]

**MULTI-JURISDICTIONAL BUILDING INSPECTION
SERVICES AGREEMENT**

EXHIBIT “A”

SALEM CITY

Agreed this ____ day of _____, 2024 for SALEM CITY

By:

KURT L CHRISTENSEN, Mayor

ATTEST:

City Recorder

APPROVED AS TO FORM:

SALEM CITY Attorney

CONTACT INFORMATION FOR SALEM CITY:

Steve Cox
Salem City
Chief Building Official
stevec@salemcity.org
801-423-2770 #225

VINEYARD CITY

Agreed this ____ day of _____, 2024 for VINEYARD CITY

By:

_____, _____ (Title)

ATTEST:

City Recorder

APPROVED AS TO FORM:

VINEYARD CITY Attorney

CONTACT INFORMATION FOR VINEYARD CITY:

Cris Johnson
Vineyard City
Chief Building Official
crisj@vineyardutah.org
801-226-1929

OREM CITY

Agreed this ____ day of _____, 2024 for OREM CITY

By:

_____, _____ (Title)

ATTEST:

City Recorder

APPROVED AS TO FORM:

OREM CITY Attorney

CONTACT INFORMATION FOR OREM CITY:

Paul Ashton
Orem City
Chief Building Official
pkashton@orem.gov
801-229-7235

LINDON CITY

Agreed this ____ day of _____, 2024 for LINDON CITY

By:

_____, _____ (Title)

ATTEST:

City Recorder

APPROVED AS TO FORM:

LINDON CITY Attorney

CONTACT INFORMATION FOR LINDON CITY:

Bryce McConkie
Lindon City
Chief Building Official
bmcconkie@lindon.gov
801-785-7687

10. Public Hearing - FY2024-25 Proposed Budget; Amend FY2024 Budget; Resolution #2024-

11- R. The City Council will accept public comment as it reviews and considers adoption of its FY2025 Proposed Budget and acts to amend the FY2024 budget and fee schedule. The Council will also give direction on major budget issues and other city-wide budgetary matters. A public hearing will be held on June 3, 2024 to amend the FY2024 budget and to adopt the FY2025 Final Budget. *(35 minutes)*

Sample Motion: I move to (approve, continued, deny) Resolution #2024-11-R.

RESOLUTION NO. 2024-11-R

A RESOLUTION AMENDING THE 2023-24 (FY2024) LINDON CITY BUDGET AND FEE SCHEDULE AND ADOPTING THE 2024-25 (FY2025) LINDON CITY PROPOSED BUDGET AND SETTING AN EFFECTIVE DATE.

WHEREAS, the Municipal Council of Lindon City has traditionally adopted a Proposed Budget to identify proposed revenues and expenditures anticipated in the fiscal year (FY) 2025 budget; and

WHEREAS, the City Council held a public hearing on March 18, 2024 to receive public comment on the Tentative Budget for FY 2025 prior to adoption, and

WHEREAS, the City Council desires public input on the Proposed Budget and proposed revenues and expenditures; and

WHEREAS, the City Council desires to amend the current FY2024 budget and/or fee schedule to reflect approved changes in recent expenditures and/or revenues; and

WHEREAS, the Proposed Budget will continue to be refined and discussed in additional hearings prior to adoption of the final FY 2025 budget.

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

Section 1. The Lindon City FY 2024 budget and/or fee schedule is amended and the FY 2025 Proposed 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 _____ day of _____, 2024.

By _____
Carolyn O. Lundberg

Attest:

By _____
Britni Laidler, City Recorder

SEAL:

COLA Historical Comparison

| Year | U.S. CPI Previous CY | U.S. CPI Mar-Feb | West CPI Previous CY | Mtn CPI Previous CY | Soc. Sec. COLA Start in Jan | Lindon COLA Start in July |
|----------------|-------------------------|---------------------|-------------------------|------------------------|-----------------------------------|------------------------------|
| 2024 | 4.1% | 3.6% | 4.3% | 4.5% | 3.2% | 3.4% (proposed) |
| 2023 | 8.0% | 7.9% | 8.0% | 9.3% | 8.7% | 4.0%* |
| 2022 | 4.7% | 5.7% | 4.5% | 5.0% | 5.9% | 6.0% |
| 2021 | 1.2% | 1.1% | 1.7% | 2.2% | 1.3% | 1.4% |
| 2020 | 1.8% | 2.0% | 2.7% | 2.6% | 1.6% | 1.4% |
| 2019 | 2.4% | 2.3% | 3.3% | 3.0% | 2.8% | 1.5% |
| 2018 | 2.1% | 2.1% | 2.8% | | 2.0% | 2.1% |
| 2017 | 1.3% | 1.5% | 1.9% | | 0.3% | 1.5% |
| 2016 | 0.1% | 0.3% | 1.2% | | 0.0% | 0.0% |
| 2015 | 1.6% | 1.4% | 1.9% | | 1.7% | 1.4% |
| 2014 | 1.5% | 1.4% | 1.5% | | 1.5% | 1.4% |
| 2013 | 2.1% | 1.9% | 2.2% | | 1.7% | 1.9% |
| 2012 | 3.2% | 3.3% | 2.8% | | 3.6% | 2.3% |
| 2011 | 1.6% | 1.6% | 1.1% | | 0.0% | 3.2% |
| 2010 | -0.3% | 0.0% | -0.4% | | 0.0% | 0.0% |
| 2009 | 3.9% | 3.2% | 3.4% | | 5.8% | 0.0% |
| 2008 | 2.9% | 3.2% | 3.1% | | 2.3% | 0.0% |
| 2007 | 3.2% | 3.0% | 3.3% | | 3.3% | 2.6% |
| 2006 | 3.4% | 3.5% | 3.0% | | 4.1% | 3.5% |
| Total | 48.8% | 49.0% | 52.3% | 26.6% | 49.8% | 34.2% |
| Average | 2.6% | 2.6% | 2.8% | 4.4% | 2.6% | 1.8% |

Comparison of:

- The National Consumer Price Index (U.S. CPI), the West Region CPI-Urban (West CPI), the Mountain Division of the West Region CPI-Urban (Mtn CPI)
 - Data is from the U.S. Bureau of Labor Statistics
 - They are the 12 month average annual change
 - The previous year is shown because Social Security and Lindon City look at the previous information in order to set the COLA for the corresponding year on the table.
 - Historically, Lindon City has referenced the U.S. CPI average annual change from March to February in order to get the most recent data available.
 - The West Region covered in this release is comprised of the following thirteen states: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming.
 - The Mountain Division of the West Region
 - The index began in December 2017 at 100
 - The division is comprised of Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming
- Social Security Cost of Living Allowance (COLA)
 - The number shown is when it takes effect in January of the corresponding year
- Lindon City COLA
 - The number shown is when it takes effect in July of the corresponding year, except 2022 which was implemented in January 2022.
 - *In the 2023-2024 fiscal year, a one-time payout of 2% was given in addition to the 4% COLA.

NEWS RELEASE

BUREAU OF LABOR STATISTICS

U. S. D E P A R T M E N T O F L A B O R



Transmission of material in this release is embargoed until
8:30 a.m. (ET) Tuesday, April 30, 2024

USDL-24-0792

Technical information: (202) 691-6199 • ncsinfo@bls.gov • www.bls.gov/eci
Media contact: (202) 691-5902 • pressoffice@bls.gov

EMPLOYMENT COST INDEX – MARCH 2024

Compensation costs for civilian workers increased 1.2 percent, seasonally adjusted, for the 3-month period ending in March 2024, the U.S. Bureau of Labor Statistics reported today. **Wages and salaries** increased 1.1 percent and **benefit costs** increased 1.1 percent from December 2023. (See chart 1 and tables A, 1, 2, and 3.)

Chart 1. Three-month percent change, seasonally adjusted, civilian workers, total compensation

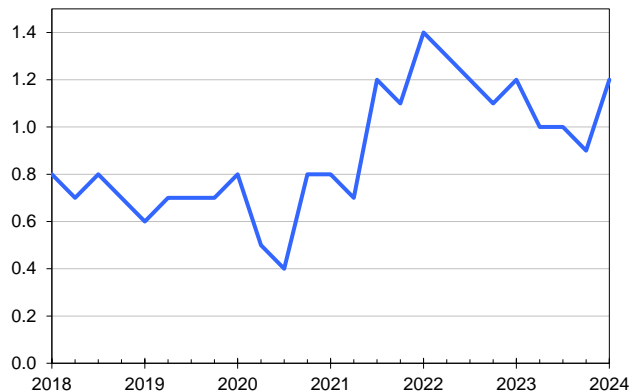
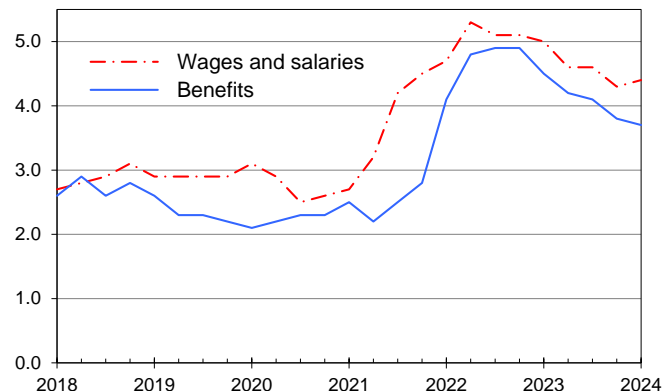


Chart 2. Twelve-month percent change, not seasonally adjusted, civilian workers



Compensation costs for civilian workers increased 4.2 percent for the 12-month period ending in March 2024 and increased 4.8 percent in March 2023. **Wages and salaries** increased 4.4 percent for the 12-month period ending in March 2024 and increased 5.0 percent for the 12-month period ending in March 2023. **Benefit costs** increased 3.7 percent over the year and increased 4.5 percent for the 12-month period ending in March 2023. (See chart 2 and tables A, 4, 8, and 12.)

Compensation costs for private industry workers increased 4.1 percent over the year. In March 2023, the increase was 4.8 percent. **Wages and salaries** increased 4.3 percent for the 12-month period ending in March 2024 and increased 5.1 percent in March 2023. The cost of **benefits** increased 3.6 percent for the 12-month period ending in March 2024 and increased 4.3 percent in March 2023. Inflation-adjusted (constant dollar) compensation costs for private industry workers increased 0.6 percent for the 12-month period ending in March 2024. Inflation-adjusted wages and salaries increased 0.8 percent for the 12 months ending March 2024. Inflation-adjusted benefit costs in the private sector increased 0.1 percent over that same period. (See charts 3, 4, and tables A, 5, 9, and 12.)

Chart 3. Twelve-month percent change, current dollar, private industry workers

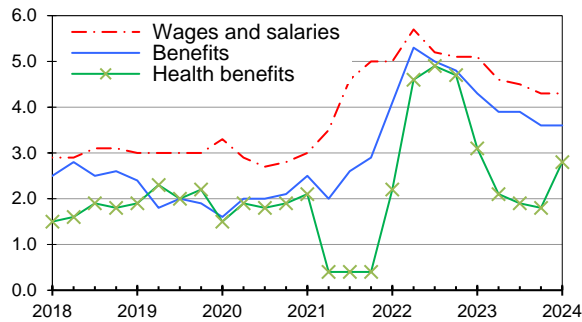
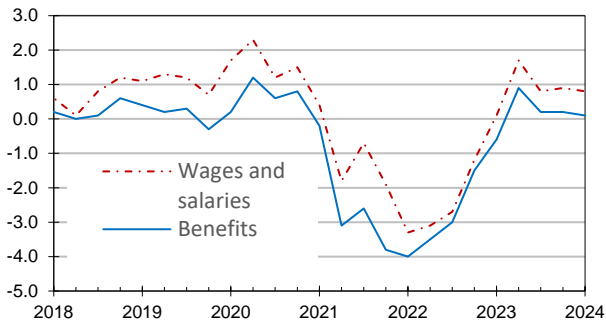


Chart 4. Twelve-month percent change, constant dollar, private industry workers



Within private industry by bargaining status, **compensation costs** increased 5.3 percent for union workers and 3.9 percent for nonunion workers for the 12-month period ending in March 2024. **Wages and salaries** increased 6.3 percent for union workers and 4.1 percent for nonunion workers for the 12-month period ending in March 2024. **Benefit costs** increased 3.8 percent for union workers and 3.6 percent for nonunion workers for the period ending in March 2024. (See tables 6, 10, and 12.)

Compensation costs for state and local government workers increased 4.8 percent for the 12-month period ending in March 2024, and increased 4.9 percent in the period ending in March 2023. **Wages and salaries** increased 5.0 percent for the 12-month period ending in March 2024 and increased 4.7 percent a year ago. **Benefit costs** increased 4.5 percent for the 12-month period ending in March 2024. The prior year increase was 5.0 percent. (See chart 5 and tables A, 7, 11, and 12.)

Chart 5. Twelve-month percent change, not seasonally adjusted, state and local government workers

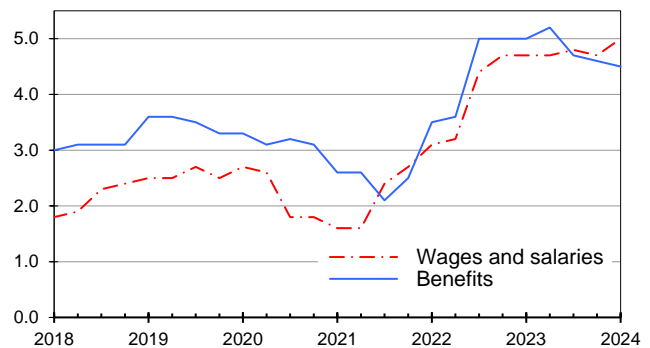


Table A. Major series of the Employment Cost Index
[Percent change]

| Category | 3-month, seasonally adjusted | | 12-month, not seasonally adjusted, current dollar | | | 12-month, not seasonally adjusted, constant dollar | | |
|-------------------------------------|------------------------------|-----------|---|-----------|-----------|--|-----------|-----------|
| | Dec. 2023 | Mar. 2024 | Mar. 2023 | Dec. 2023 | Mar. 2024 | Mar. 2023 | Dec. 2023 | Mar. 2024 |
| Civilian workers¹ | | | | | | | | |
| Compensation ² | 0.9 | 1.2 | 4.8 | 4.2 | 4.2 | -0.2 | 0.9 | 0.8 |
| Wages and salaries..... | 1.1 | 1.1 | 5.0 | 4.3 | 4.4 | 0.0 | 1.0 | 0.9 |
| Benefits..... | 0.7 | 1.1 | 4.5 | 3.8 | 3.7 | -0.5 | 0.4 | 0.3 |
| Private Industry | | | | | | | | |
| Compensation ² | 0.9 | 1.1 | 4.8 | 4.1 | 4.1 | -0.2 | 0.7 | 0.6 |
| Wages and salaries..... | 1.0 | 1.1 | 5.1 | 4.3 | 4.3 | 0.1 | 0.9 | 0.8 |
| Benefits..... | 0.7 | 1.0 | 4.3 | 3.6 | 3.6 | -0.6 | 0.2 | 0.1 |
| Health benefits..... | — | — | 3.1 | 1.8 | 2.8 | — | — | — |
| State and local government | | | | | | | | |
| Compensation ² | 1.0 | 1.3 | 4.9 | 4.6 | 4.8 | -0.1 | 1.3 | 1.3 |
| Wages and salaries..... | 1.1 | 1.4 | 4.7 | 4.7 | 5.0 | -0.2 | 1.1 | 1.5 |
| Benefits..... | 1.0 | 1.2 | 5.0 | 4.6 | 4.5 | 0.2 | 1.3 | 0.9 |

¹ Includes private industry and state and local government.

² Includes wages and salaries and benefits.

Note: All estimates in the table can be found in the public database at www.bls.gov/eci/data.htm. Dashes indicate data not available.

After adjusting for inflation

TECHNICAL NOTE

The Employment Cost Index (ECI) measures the change in the cost of labor, free from the influence of employment shifts among occupations and industries. For information on survey concepts, coverage, methods, nonresponse adjustment, and imputation, see *National Compensation Measures Handbook of Methods* at www.bls.gov/opub/hom/ncs/home.htm.

Sample size: Data for this reference period were collected from a probability sample of approximately 23,300 occupational observations selected from a sample of about 5,500 private industry establishments and approximately 7,500 occupational observations selected from a sample of about 1,400 state and local government establishments that provided data at the initial interview.

Standard errors: To assist users in ascertaining the reliability of ECI series, standard errors of all current quarter not seasonally adjusted 3- and 12-month percent change series are also available, see www.bls.gov/eci/factsheets/eci-standard-errors.htm and the database query tool at www.bls.gov/eci/data.htm. Standard errors provide users a measure of the precision of an estimate to ensure that it is within an acceptable range for their intended purpose.

Historical listings: Historical ECI data are available in xlsx format at www.bls.gov/eci/tables.htm. The continuous occupational and industry series listing uses the Standard Industrial Classification (SIC) Manual and Occupational Classification System (OCS) series from 1975 through 2005 and the North American Industry Classification System (NAICS) and Standard Occupational Classification (SOC) from 2006 to the present. It provides the official series deemed continuous after the change in classification systems. For more information on the criteria used in defining continuous series, see the article published in the *Monthly Labor Review* at www.bls.gov/opub/mlr/2006/04/art2full.pdf. The transition from NAICS 2017 to NAICS 2022 occurred during the March 2024 ECI and series were determined to remain continuous.

Employer Costs for Employee Compensation data: The costs per hour worked of compensation components are published as part of the Employer Costs for Employee Compensation (ECEC) news release. The ECEC release dates are available at www.bls.gov/schedule/news_release/ecec.htm. Historical ECEC data are available in xlsx format at www.bls.gov/ecec/tables.htm. Since the ECEC is calculated with current employment weights rather than the fixed weights used in computing the ECI, year-to-year changes in the cost levels usually differ from those in the ECI.

Fixed employment weights: For additional information on the use of fixed employment weights in computing the ECI, see www.bls.gov/opub/mlr/2016/article/introducing-2012-fixed-employment-weights-for-the-employment-cost-index.htm. Beginning with the December 2022 release, the ECI introduced new employment weights, see www.bls.gov/eci/notices/2022/eci-2021-fixed-weights-and-2018-soc-update.htm.

Seasonal factors: Detailed information on seasonal factors for the 2024 reference year and the revisions of historical seasonally adjusted data for the most recent five years can be found at www.bls.gov/eci/factsheets/annual-seasonal-adjustment.htm. More information on seasonal adjustment can be found at www.bls.gov/opub/mlr/2024/article/seasonality-in-the-employment-cost-index.htm.

Additional information: Historical tables are available in xlsx format for constant dollar, current dollar, and continuous series, see www.bls.gov/eci/tables.htm. ECI release dates are available on the release calendar at www.bls.gov/schedule/news_release/eci.htm. Subscribe to receive the BLS Economic News Release email at public.govdelivery.com/accounts/USDOLBLS/subscriber/new. If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

PROPOSED FEE SCHEDULE CHANGES
May 6, 2024

ADDITIONS

PUBLIC WORKS

| | |
|--|---------|
| Culinary Water Connection Application Fee | \$70.00 |
| Drive Approach Application Fee | \$70.00 |
| Secondary Water Connection Application Fee | \$70.00 |
| Sewer Connection Application Fee | \$70.00 |

CHANGES

DEVELOPMENT

| | |
|--------------------------------------|-------------------------------|
| Water Impact Fees | |
| ▪ 1" Meter (was effective 4/15/2024) | \$1,557.00 \$1,467 |

PUBLIC WORKS

| | |
|--|------------|
| Hydrant Water Meter Rental | |
| ▪ Culinary Water Meter Refundable Deposit | \$400.00 |
| ▪ Hydrant Meter Refundable Deposit | \$1,500.00 |
| ▪ Hydrant Meter with Backflow Preventer Refundable Deposit | \$2,700.00 |

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
May 6, 2024

| Acct # | Note | Description | REVENUES | | | EXPENDITURES | | |
|--------------|------|--------------------------------|-----------------|----------------|----------|-----------------|----------------|----------|
| | | | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| GENERAL FUND | | | | | | | | |
| 10-31-300 | 1 | General Sales & Use Tax | 6,300,000 | 6,630,000 | 330,000 | | | |
| 10-32-100 | 1 | Business Licenses & Permits | 104,200 | 74,000 | (30,200) | | | |
| 10-33-300 | 1 | State Liquor Fund Allotment | 18,000 | 15,460 | (2,540) | | | |
| 10-34-556 | 1 | Fire Safety Inspection | 1,000 | 44,500 | 43,500 | | | |
| 10-36-635 | 1 | Sale of Surplus Items | 178,500 | 449,000 | 270,500 | | | |
| 10-37-100 | 1 | Sale of Burial Plots | 75,000 | 88,750 | 13,750 | | | |
| 10-37-150 | 1 | Transfer Fees | - | 100 | 100 | | | |
| 10-38-511 | 1 | PW Admin Dept cost share-Water | 355,499 | 360,531 | 5,032 | | | |
| 10-38-521 | 1 | PW Admin Dept cost share-Sewer | 355,499 | 360,531 | 5,032 | | | |
| 10-38-541 | 1 | PW Admin Dept cost share-Storm | 355,499 | 360,531 | 5,032 | | | |
| 10-38-900 | 3 | Use of Fund Balance | 1,374,226 | 1,884,100 | 509,874 | | | |
| 10-41-110 | 2 | Salaries & Wages | | | | 93,210 | 85,045 | (8,165) |
| 10-41-135 | 2 | Benefits - FICA | | | | 8,520 | 7,900 | (620) |
| 10-41-340 | 2 | Utah Lake Commission | | | | 3,400 | - | (3,400) |
| 10-42-310 | 2 | Professional & Tech Services | | | | 108,000 | 95,000 | (13,000) |
| 10-42-675 | 2 | Purchase of Equipment | | | | 1,600 | 2,100 | 500 |
| 10-44-110 | 2 | Salaries & Wages | | | | 790,110 | 814,000 | 23,890 |
| 10-44-135 | 2 | Benefits - FICA | | | | 60,630 | 62,280 | 1,650 |
| 10-44-231 | 2 | Tuition Reimbursement Program | | | | 3,000 | 1,500 | (1,500) |
| 10-44-310 | 2 | Professional & Tech Services | | | | 155,000 | 185,000 | 30,000 |
| 10-44-740 | 2 | Purchase of Capital Asset | | | | - | 10,000 | 10,000 |
| 10-45-675 | 2 | Purchase of Equipment | | | | 650 | 1,150 | 500 |
| 10-46-310 | 2 | Professional & Tech Services | | | | 20,000 | 500 | (19,500) |
| 10-50-620 | 2 | Other Services | | | | 33,515 | 18,155 | (15,360) |
| 10-51-250 | 2 | Operating Supplies & Maint | | | | 37,500 | 25,000 | (12,500) |
| 10-51-340 | 2 | Rental Property Maintenance | | | | 15,000 | 18,000 | 3,000 |
| 10-54-112 | 2 | Salaries & Wages, X-ing Guard | | | | 25,210 | 24,000 | (1,210) |
| 10-54-115 | 2 | Salaries & Wages - Overtime | | | | 140,000 | 170,000 | 30,000 |
| 10-54-120 | 2 | Salaries - Temp Employees | | | | 47,010 | 15,000 | (32,010) |
| 10-54-150 | 2 | Benefits - Insurance Allowance | | | | 432,780 | 350,500 | (82,280) |
| 10-54-180 | 2 | Benefits - Retirement | | | | 521,070 | 424,000 | (97,070) |
| 10-54-222 | 2 | Uniform Expense | | | | 18,000 | 20,000 | 2,000 |
| 10-54-480 | 2 | Special Department Supplies | | | | 12,500 | 10,500 | (2,000) |
| 10-54-620 | 2 | Other Services | | | | 750 | - | (750) |
| 10-54-650 | 2 | Use of USAAV Funds | | | | 18,000 | 26,460 | 8,460 |
| 10-55-625 | 2 | Orem Fire Inspections | | | | - | 42,275 | 42,275 |
| 10-60-115 | 2 | Salaries & Wages - Overtime | | | | 6,000 | 5,000 | (1,000) |
| 10-60-150 | 2 | Benefits - Insurance Allowance | | | | 33,940 | 46,600 | 12,660 |

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
May 6, 2024

| Acct # | Note | Description | REVENUES | | | EXPENDITURES | | |
|------------------|------|----------------------------------|------------------|-------------------|-------------------------|------------------|------------------|-------------------------|
| | | | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| 10-60-180 | 2 | Benefits - Retirement | | | | 31,620 | 30,100 | (1,520) |
| 10-60-210 | 2 | Membership Dues & Subscriptions | | | | 200 | 130 | (70) |
| 10-60-250 | 2 | Operating Supplies & Maint | | | | 40,700 | 40,000 | (700) |
| 10-60-255 | 2 | Vehicle and Equipment Maint. | | | | 12,950 | 27,000 | 14,050 |
| 10-60-290 | 2 | Gasoline | | | | 11,000 | 15,000 | 4,000 |
| 10-60-410 | 2 | Special Snow Removal | | | | 71,100 | 45,000 | (26,100) |
| 10-60-450 | 2 | Right of Way Maintenance | | | | 50,000 | 50,150 | 150 |
| 10-60-740 | 2 | Purchase of Capital Asset | | | | 8,600 | 10,000 | 1,400 |
| 10-62-120 | 2 | Salaries - Temp Employees | | | | 25,000 | 40,000 | 15,000 |
| 10-62-210 | 2 | Membership Dues & Subscriptions | | | | 14,050 | 10,000 | (4,050) |
| 10-62-720 | 2 | Building Improvements | | | | - | 3,450 | 3,450 |
| 10-62-740 | 2 | Purchase of Capital Asset | | | | 245,480 | 251,210 | 5,730 |
| 10-64-110 | 2 | Salaries & Wages | | | | 203,102 | 165,000 | (38,102) |
| 10-64-135 | 2 | Benefits - FICA | | | | 17,538 | 14,850 | (2,688) |
| 10-64-180 | 2 | Benefits - Retirement | | | | 42,580 | 36,175 | (6,405) |
| 10-64-310 | 2 | Professional & Tech Services | | | | 86,000 | 95,000 | 9,000 |
| 10-64-730 | 2 | Park Improvements | | | | 228,000 | 85,000 | (143,000) |
| 10-64-740 | 2 | Purchase of Capital Asset | | | | 103,000 | 70,200 | (32,800) |
| 10-66-210 | 2 | Library Card Reimbursement | | | | 25,000 | 28,000 | 3,000 |
| 10-67-250 | 2 | Operating Supplies & Maint | | | | 6,000 | 6,355 | 355 |
| 10-67-311 | 2 | Grounds Maintenance Contract | | | | 11,500 | 9,000 | (2,500) |
| 10-68-110 | 2 | Salaries & Wages | | | | 588,600 | 552,800 | (35,800) |
| 10-68-115 | 2 | Salaries & Wages - Overtime | | | | 6,000 | 2,000 | (4,000) |
| 10-68-135 | 2 | Benefits - FICA | | | | 45,490 | 42,500 | (2,990) |
| 10-68-230 | 2 | Travel & Training | | | | 13,000 | 7,000 | (6,000) |
| 10-68-280 | 2 | Telephone | | | | 4,900 | 6,000 | 1,100 |
| 10-68-310 | 2 | Professional & Tech Services | | | | 72,500 | 47,500 | (25,000) |
| 10-75-938 | 2 | Trfr to Sewer Fund | | | | 500,000 | 1,800,000 | 1,300,000 |
| 10-75-950 | 2 | Trfr to Recreation Fund | | | | - | 250,000 | 250,000 |
| | | | <u>9,117,423</u> | <u>10,267,503</u> | | <u>5,049,305</u> | <u>6,199,385</u> | |
| | | NET GENERAL FUND INCREASE | | | <u>1,150,080</u> | | | <u>1,150,080</u> |
| ROAD FUND | | | | | | | | |
| | | | - | - | - | | | |
| 11-30-900 | 3 | Use of Fund Balance | 880,500 | 1,255,500 | 375,000 | | | |
| 11-40-735 | 2 | Class C Capital Improvements | | | | 2,525,000 | 2,900,000 | 375,000 |
| | | | <u>880,500</u> | <u>1,255,500</u> | | <u>2,525,000</u> | <u>2,900,000</u> | |
| | | NET ROAD FUND INCREASE | | | <u>375,000</u> | | | <u>375,000</u> |

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
May 6, 2024

| | | | REVENUES | | | EXPENDITURES | | |
|----------------------------|------|---------------------------------|-----------------|----------------|-----------|-----------------|----------------|-----------|
| Acct # | Note | Description | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| PARC TAX FUND | | | | | | | | |
| | | | - | | - | | | |
| 24-30-900 | 3 | Use of Fund Balance | 483,465 | 474,465 | (9,000) | | | |
| 24-48-400 | 2 | Grants to Other Entities | | | | 15,000 | 6,000 | (9,000) |
| | | | 483,465 | 474,465 | | 15,000 | 6,000 | |
| NET PARC TAX FUND INCREASE | | | | | (9,000) | | | (9,000) |
| WATER FUND | | | | | | | | |
| 51-30-980 | 3 | Use of Fund Balance | 6,065,698 | 5,445,445 | (620,253) | | | |
| 51-40-115 | 2 | Salaries & Wages - Overtime | | | | 12,000 | 14,500 | 2,500 |
| 51-40-135 | 2 | Benefits - FICA | | | | 23,820 | 24,000 | 180 |
| 51-40-210 | 2 | Membership Dues & Subscriptions | | | | 11,300 | 5,300 | (6,000) |
| 51-40-222 | 2 | Uniform Expense | | | | 3,470 | 3,555 | 85 |
| 51-40-230 | 2 | Travel & Training | | | | 3,750 | 4,000 | 250 |
| 51-40-290 | 2 | Gasoline | | | | 12,000 | 15,000 | 3,000 |
| 51-40-310 | 2 | Professional & Tech Services | | | | 518,300 | 300,000 | (218,300) |
| 51-40-315 | 2 | Services - Impact Fees | | | | 10,000 | - | (10,000) |
| 51-40-450 | 2 | Bad Debt Expense | | | | 10,000 | - | (10,000) |
| 51-40-675 | 2 | Purchase of Equipment | | | | 5,000 | 2,500 | (2,500) |
| 51-40-690 | 2 | Water Stock Assessment | | | | 304,500 | 240,000 | (64,500) |
| 51-40-751 | 2 | Wells - Capital Exp | | | | 550,000 | 220,000 | (330,000) |
| 51-40-911 | 2 | P.W. Admin Costs to Gen. Fund | | | | 355,499 | 360,531 | 5,032 |
| 51-40-980 | 2 | Appropriate to Impact Fee Bal | | | | 105,500 | 115,500 | 10,000 |
| | | | 6,065,698 | 5,445,445 | | 1,925,139 | 1,304,886 | |
| NET WATER FUND INCREASE | | | | | (620,253) | | | (620,253) |
| SEWER FUND | | | | | | | | |
| 52-30-810 | 1 | Trfr from General Fd | 500,000 | 1,800,000 | 1,300,000 | | | |
| 52-30-980 | 3 | Use of Fund Balance | 243,302 | - | (243,302) | | | |
| 52-40-210 | 2 | Membership Dues & Subscriptions | | | | 11,030 | 3,500 | (7,530) |
| 52-40-230 | 2 | Travel & Training | | | | 2,000 | 300 | (1,700) |
| 52-40-250 | 2 | Operating Supplies & Maint | | | | 47,600 | 63,600 | 16,000 |
| 52-40-270 | 2 | Utilities | | | | 35,000 | 30,000 | (5,000) |
| 52-40-310 | 2 | Professional & Tech Services | | | | 74,550 | 80,000 | 5,450 |
| 52-40-450 | 2 | Bad Debt Expense | | | | 5,000 | - | (5,000) |
| 52-40-755 | 2 | Special Projects | | | | 828,390 | 1,525,000 | 696,610 |
| 52-40-911 | 2 | P.W. Admin Costs to Gen. Fund | | | | 355,499 | 360,531 | 5,032 |

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
May 6, 2024

| Acct # | Note | Description | REVENUES | | | EXPENDITURES | | |
|---|------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| 52-40-990 | 2 | Appropriate to Fund Balance | | | | - | 352,836 | 352,836 |
| | | | <u>743,302</u> | <u>1,800,000</u> | | <u>1,359,069</u> | <u>2,415,767</u> | |
| NET SEWER FUND INCREASE | | | | | 1,056,698 | | | 1,056,698 |
| STORM WATER DRAINAGE FUND | | | | | | | | |
| 54-30-325 | 1 | Grant Proceeds | 750,000 | - | (750,000) | | | |
| 54-30-900 | 3 | Use of Fund Balance | 628,626 | 393,253 | (235,373) | | | |
| 54-40-115 | 2 | Salaries & Wages - Overtime | | | | 6,000 | 1,000 | (5,000) |
| 54-40-120 | 2 | Salaries - Temp Employees | | | | - | 1,420 | 1,420 |
| 54-40-150 | 2 | Benefits - Insurance Allowance | | | | 42,420 | 35,665 | (6,755) |
| 54-40-180 | 2 | Benefits - Retirement | | | | 31,710 | 29,800 | (1,910) |
| 54-40-240 | 2 | Office Supplies | | | | 1,000 | 500 | (500) |
| 54-40-250 | 2 | Operating Supplies & Maint | | | | 33,000 | 41,000 | 8,000 |
| 54-40-255 | 2 | Vehicle and Equipment Maint. | | | | 20,000 | 15,000 | (5,000) |
| 54-40-270 | 2 | Utilities | | | | 5,000 | 6,000 | 1,000 |
| 54-40-310 | 2 | Professional & Tech Services | | | | 125,350 | 145,000 | 19,650 |
| 54-40-315 | 2 | Services - Impact Fees | | | | 12,000 | - | (12,000) |
| 54-40-450 | 2 | Bad Debt Expense | | | | 3,000 | - | (3,000) |
| 54-40-620 | 2 | Other Services | | | | 7,000 | 5,000 | (2,000) |
| 54-40-750 | 2 | Special Projects | | | | 1,784,310 | 800,000 | (984,310) |
| 54-40-911 | 2 | P.W. Admin Costs to Gen. Fund | | | | 355,499 | 360,531 | 5,032 |
| | | | <u>1,378,626</u> | <u>393,253</u> | | <u>2,426,289</u> | <u>1,440,916</u> | |
| NET STORM WATER DRAINAGE FUND INCREASE | | | | | (985,373) | | | (985,373) |
| RECREATION FUND | | | | | | | | |
| 55-30-124 | 1 | Pool Punch Pass | 90,000 | 80,000 | (10,000) | | | |
| 55-30-897 | 1 | Transfer from General Fund | - | 250,000 | 250,000 | | | |
| 55-30-900 | 3 | Use of Fund Balance | 1,145,898 | 872,398 | (273,500) | | | |
| 55-42-720 | 2 | Building Improvements | | | | 105,000 | 71,500 | (33,500) |
| | | | <u>1,235,898</u> | <u>1,202,398</u> | | <u>105,000</u> | <u>71,500</u> | |
| NET 54-40-250 INCREASE | | | | | (33,500) | | | (33,500) |
| TELECOMMUNICATIONS FUND | | | | | | | | |
| 56-30-100 | 1 | Customer Connnection Fee | 40,000 | 37,000 | (3,000) | | | |
| 56-40-990 | 2 | Aq. Ctr. Appropriate to Fund Balance | | | | 4,000 | 1,000 | (3,000) |
| | | | <u>40,000</u> | <u>37,000</u> | | <u>4,000</u> | <u>1,000</u> | |
| NET RECREATION FUND INCREASE | | | | | (3,000) | | | (3,000) |

BUDGET AMENDMENT
FISCAL YEAR 2023-2024
May 6, 2024

| Acct # | Note | Description | REVENUES | | | EXPENDITURES | | |
|----------------|------|--|-----------------|----------------|-----------|-----------------|----------------|-----------|
| | | | Previous Budget | Amended Budget | Variance | Previous Budget | Amended Budget | Variance |
| CITYWIDE TOTAL | | | | | | | | |
| | | | 18,709,014 | 19,673,166 | | 13,303,802 | 14,267,954 | |
| | | | | | 930,652 | | | 930,652 |
| | | CHANGE IN REVENUES & EXPENDITURES | | | | | | |
| | | Change in Citywide Rev. & Exp. | 7,556,700 | 7,418,810 | (137,890) | 11,732,805 | 10,738,525 | (994,280) |
| | | Carryover from Prior Fiscal Year | - | - | - | - | - | - |
| | | Increase (Decrease) by Moving Exp in GL | - | - | - | - | - | - |
| | | Increase (Decrease) in Interfund Transfers | 1,566,497 | 3,131,593 | 1,565,096 | 1,566,497 | 3,131,593 | 1,565,096 |
| | | Increase (Decrease) in Use of Fund Bal. | 10,821,715 | 10,325,161 | (496,554) | | | |
| | | Increase (Decrease) in Appr. to Fund Bal. | | | | 109,500 | 469,336 | 359,836 |
| | | Citywide Totals | 19,944,912 | 20,875,564 | | 13,408,802 | 14,339,454 | |
| | | Net Increase (Decrease) in Rev. & Exp. | | | 930,652 | | | 930,652 |

2024 FY BUDGET AMENDMENT NOTES

May 6, 2024

| | | | |
|---|---------------|-----------------------------|-------------|
| 1 | GL# 10-31-300 | General Sales & Use Tax | 330,000.00 |
| | GL# 10-32-100 | Business Licenses & Permits | (30,200.00) |
| | GL# 10-33-300 | State Liquor Fund Allotment | (2,540.00) |
| | GL# 10-34-556 | Fire Safety Inspection | 43,500.00 |
| | GL# 10-36-635 | Sale of Surplus Items | 270,500.00 |
| | GL# 10-37-100 | Sale of Burial Plots | 13,750.00 |
| | GL# 10-37-150 | Transfer Fees | 100.00 |
| | GL# 55-30-124 | Pool Punch Pass | (10,000.00) |
| | GL# 56-30-100 | Customer Connction Fee | (3,000.00) |

Adjusting revenue accounts to better match year-end projections.

| | | | |
|---|---------------|--------------------------------|----------|
| 2 | GL# 10-38-511 | PW Admin Dept cost share-Water | 5,032.00 |
| | GL# 10-38-521 | PW Admin Dept cost share-Sewer | 5,032.00 |
| | GL# 10-38-541 | PW Admin Dept cost share-Storm | 5,032.00 |
| | GL# 51-40-911 | P.W. Admin Costs to Gen. Fund | 5,032.00 |
| | GL# 52-40-911 | P.W. Admin Costs to Gen. Fund | 5,032.00 |
| | GL# 54-40-911 | P.W. Admin Costs to Gen. Fund | 5,032.00 |

Increased costs in the Public Works Administration department are shared with the Water, Sewer, and Storm Water funds.

| | | | |
|---|---------------|--------------------------------|-------------|
| 3 | GL# 10-41-110 | Salaries & Wages | (8,165.00) |
| | GL# 10-41-135 | Benefits - FICA | (620.00) |
| | GL# 10-41-340 | Utah Lake Commission | (3,400.00) |
| | GL# 10-42-310 | Professional & Tech Services | (13,000.00) |
| | GL# 10-42-675 | Purchase of Equipment | 500.00 |
| | GL# 10-44-110 | Salaries & Wages | 23,890.00 |
| | GL# 10-44-135 | Benefits - FICA | 1,650.00 |
| | GL# 10-44-231 | Tuition Reimbursement Program | (1,500.00) |
| | GL# 10-45-675 | Purchase of Equipment | 500.00 |
| | GL# 10-46-310 | Professional & Tech Services | (19,500.00) |
| | GL# 10-50-620 | Other Services | (15,360.00) |
| | GL# 10-51-250 | Operating Supplies & Maint | (12,500.00) |
| | GL# 10-51-340 | Rental Property Maintenance | 3,000.00 |
| | GL# 10-54-112 | Salaries & Wages, X-ing Guard | (1,210.00) |
| | GL# 10-54-115 | Salaries & Wages - Overtime | 30,000.00 |
| | GL# 10-54-120 | Salaries - Temp Employees | (32,010.00) |
| | GL# 10-54-150 | Benefits - Insurance Allowance | (82,280.00) |
| | GL# 10-54-180 | Benefits - Retirement | (97,070.00) |
| | GL# 10-54-222 | Uniform Expense | 2,000.00 |
| | GL# 10-54-480 | Special Department Supplies | (2,000.00) |
| | GL# 10-54-620 | Other Services | (750.00) |
| | GL# 10-54-650 | Use of USAAV Funds | 8,460.00 |
| | GL# 10-55-625 | Orem Fire Inspections | 42,275.00 |

2024 FY BUDGET AMENDMENT NOTES

May 6, 2024

| | | |
|---------------|---------------------------------|--------------|
| GL# 10-60-115 | Salaries & Wages - Overtime | (1,000.00) |
| GL# 10-60-150 | Benefits - Insurance Allowance | 12,660.00 |
| GL# 10-60-180 | Benefits - Retirement | (1,520.00) |
| GL# 10-60-210 | Membership Dues & Subscriptions | (70.00) |
| GL# 10-60-250 | Operating Supplies & Maint | (700.00) |
| GL# 10-60-255 | Vehicle and Equipment Maint. | 14,050.00 |
| GL# 10-60-290 | Gasoline | 4,000.00 |
| GL# 10-60-410 | Special Snow Removal | (26,100.00) |
| GL# 10-60-450 | Right of Way Maintenance | 150.00 |
| GL# 10-60-740 | Purchase of Capital Asset | 1,400.00 |
| GL# 10-62-120 | Salaries - Temp Employees | 15,000.00 |
| GL# 10-62-210 | Membership Dues & Subscriptions | (4,050.00) |
| GL# 10-62-720 | Building Improvements | 3,450.00 |
| GL# 10-62-740 | Purchase of Capital Asset | 5,730.00 |
| GL# 10-64-110 | Salaries & Wages | (38,102.00) |
| GL# 10-64-135 | Benefits - FICA | (2,688.00) |
| GL# 10-64-180 | Benefits - Retirement | (6,405.00) |
| GL# 10-64-310 | Professional & Tech Services | 9,000.00 |
| GL# 10-64-730 | Park Improvements | (143,000.00) |
| GL# 10-64-740 | Purchase of Capital Asset | (32,800.00) |
| GL# 10-66-210 | Library Card Reimbursement | 3,000.00 |
| GL# 10-67-250 | Operating Supplies & Maint | 355.00 |
| GL# 10-67-311 | Grounds Maintenance Contract | (2,500.00) |
| GL# 10-68-110 | Salaries & Wages | (35,800.00) |
| GL# 10-68-115 | Salaries & Wages - Overtime | (4,000.00) |
| GL# 10-68-135 | Benefits - FICA | (2,990.00) |
| GL# 10-68-230 | Travel & Training | (6,000.00) |
| GL# 10-68-280 | Telephone | 1,100.00 |
| GL# 10-68-310 | Professional & Tech Services | (25,000.00) |
| GL# 24-48-400 | Grants to Other Entities | (9,000.00) |
| GL# 51-40-115 | Salaries & Wages - Overtime | 2,500.00 |
| GL# 51-40-135 | Benefits - FICA | 180.00 |
| GL# 51-40-210 | Membership Dues & Subscriptions | (6,000.00) |
| GL# 51-40-222 | Uniform Expense | 85.00 |
| GL# 51-40-230 | Travel & Training | 250.00 |
| GL# 51-40-290 | Gasoline | 3,000.00 |
| GL# 51-40-310 | Professional & Tech Services | (218,300.00) |
| GL# 51-40-315 | Services - Impact Fees | (10,000.00) |
| GL# 51-40-450 | Bad Debt Expense | (10,000.00) |
| GL# 51-40-675 | Purchase of Equipment | (2,500.00) |
| GL# 51-40-690 | Water Stock Assessment | (64,500.00) |
| GL# 51-40-751 | Wells - Capital Exp | (330,000.00) |
| GL# 52-40-210 | Membership Dues & Subscriptions | (7,530.00) |

2024 FY BUDGET AMENDMENT NOTES

May 6, 2024

| | | |
|---------------|--------------------------------|--------------|
| GL# 52-40-230 | Travel & Training | (1,700.00) |
| GL# 52-40-250 | Operating Supplies & Maint | 16,000.00 |
| GL# 52-40-270 | Utilities | (5,000.00) |
| GL# 52-40-310 | Professional & Tech Services | 5,450.00 |
| GL# 52-40-450 | Bad Debt Expense | (5,000.00) |
| GL# 54-40-115 | Salaries & Wages - Overtime | (5,000.00) |
| GL# 54-40-120 | Salaries - Temp Employees | 1,420.00 |
| GL# 54-40-150 | Benefits - Insurance Allowance | (6,755.00) |
| GL# 54-40-180 | Benefits - Retirement | (1,910.00) |
| GL# 54-40-240 | Office Supplies | (500.00) |
| GL# 54-40-250 | Operating Supplies & Maint | 8,000.00 |
| GL# 54-40-255 | Vehicle and Equipment Maint. | (5,000.00) |
| GL# 54-40-270 | Utilities | 1,000.00 |
| GL# 54-40-310 | Professional & Tech Services | 19,650.00 |
| GL# 54-40-315 | Services - Impact Fees | (12,000.00) |
| GL# 54-40-450 | Bad Debt Expense | (3,000.00) |
| GL# 54-40-620 | Other Services | (2,000.00) |
| GL# 54-40-750 | Special Projects | (984,310.00) |
| GL# 55-42-720 | Building Improvements | (33,500.00) |

Adjusting expense accounts to better match year-end projections.

- | | | | |
|---|---|------------------------------|--------------|
| 4 | GL# 10-44-310 | Professional & Tech Services | 30,000.00 |
| | <i>The City is getting cyber security services.</i> | | |
| 5 | GL# 10-44-740 | Purchase of Capital Asset | 10,000.00 |
| | <i>The main network copier/scanner/printer in the City Center is being replaced.</i> | | |
| 6 | GL# 10-75-938 | Trfr to Sewer Fund | 1,300,000.00 |
| | GL# 52-30-810 | Trfr from General Fd | 1,300,000.00 |
| | <i>This transfer will fund Lindon's share of improvements that Orem is doing to their waste water reclamation facility.</i> | | |
| 7 | GL# 10-75-950 | Trfr to Recreation Fund | 250,000.00 |
| | GL# 55-30-897 | Transfer from General Fund | 250,000.00 |
| | <i>This transfer will help fund operational costs in the Recreation Fund.</i> | | |
| 8 | GL# 11-40-735 | Class C Capital Improvements | 375,000.00 |
| | <i>Increase for additional road improvements.</i> | | |
| 9 | GL# 52-40-755 | Special Projects | 696,610.00 |
| | <i>Increase for the \$1.3M for Lindon's share of improvements to the Orem waste water reclamation facility and decrease for projects being postponed.</i> | | |

2024 FY BUDGET AMENDMENT NOTES

May 6, 2024

| | | | |
|----|---------------|----------------|--------------|
| 10 | GL# 54-30-325 | Grant Proceeds | (750,000.00) |
|----|---------------|----------------|--------------|

This grant is now anticipated for the 2025FY.

| | | | |
|----|---------------|--------------------------------------|--------------|
| 11 | GL# 10-38-900 | Use of Fund Balance | 509,874.00 |
| | GL# 11-30-900 | Use of Fund Balance | 375,000.00 |
| | GL# 24-30-900 | Use of Fund Balance | (9,000.00) |
| | GL# 51-30-980 | Use of Fund Balance | (620,253.00) |
| | GL# 51-40-980 | Appropriate to Impact Fee Bal | 10,000.00 |
| | GL# 52-30-980 | Use of Fund Balance | (243,302.00) |
| | GL# 52-40-990 | Appropriate to Fund Balance | 352,836.00 |
| | GL# 54-30-900 | Use of Fund Balance | (235,373.00) |
| | GL# 55-30-900 | Use of Fund Balance | (273,500.00) |
| | GL# 56-40-990 | Aq. Ctr. Appropriate to Fund Balance | (3,000.00) |

The changes in revenues and expenses are balanced and offset by changes in the use of and appropriation to fund balances.



Lindon City Council

May 6, 2024

Agenda

- Review
- Fund Balances
- Estimated Revenues
 - Fee Schedule Changes
 - Citywide Revenues
- Budgeted Expenditures
 - Personnel
 - Capital
- Questions

Review

- Changes have been made to the Tentative Budget
 - Based on meetings with Department Heads
 - Based on feedback from City Council during Budget Work Session
- This Proposed Budget is a balanced budget with a citywide total of \$35,164,536
- The local economy is still slow, but still healthy
 - Sales tax, PARC tax and transit tax growing a slight 2.5%
 - Still experiencing inflation, but the rate is decreasing
 - In March 2024, the Consumer Price Index (CPI) rose 3.5% over the last 12 months, not seasonally adjusted.
 - Unemployment rate is still low: 2.8% in Utah County for March 2024
 - Economists have anticipated a recession for the past year, but unsure of the impact
 - We will watch the economy and monitor revenue and expenses as they come in throughout the year
- Provide feedback and direction to Staff for Final Budget
 - Final Budget will be presented at the City Council Meeting on June 3

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 | 3,761,193 | 607,304 | 668,835 | 3,326,842 | 956,984 | 932,643 | - | 2,755,212 | 2,627,648 | 79,975 | 2,134,195 | 830,916 | 7,034 | 18,688,780 |
| Revenues | | | | | | | | | | | | | | |
| Program revenues | | | | | | | | | | | | | | |
| Charges for services | 2,358,720 | | | | | | | 3,381,440 | 2,265,811 | 735,000 | 1,347,318 | 985,000 | 34,000 | 11,107,289 |
| Impact Fees | 7,600 | | | - | 300,000 | | | 78,000 | 61,600 | | 45,000 | | | 492,200 |
| Grants and contributions | 62,000 | | | | | | | - | | | 750,000 | 61,500 | | 873,500 |
| General revenues | | | | | | | | | | | | | | |
| Property taxes | 2,602,000 | | | | | | | | | | | | | 2,602,000 |
| Sales tax | 6,799,250 | | | | | | | | | | | | | 6,799,250 |
| Other taxes | 2,078,000 | 180,000 | 945,000 | 1,165,000 | | | | | | | | | | 4,368,000 |
| Other | 1,231,355 | 46,500 | 42,000 | 150,000 | - | | | 118,920 | 18,920 | | - | 9,000 | - | 1,616,695 |
| Total revenues | 15,138,925 | 226,500 | 987,000 | 1,315,000 | 300,000 | - | - | 3,578,360 | 2,346,331 | 735,000 | 2,142,318 | 1,055,500 | 34,000 | 27,858,934 |
| Transfers In | - | - | - | 500,000 | - | - | 956,904 | - | - | 10,000 | - | 1,454,950 | - | 2,921,854 |
| Expenses | | | | | | | | | | | | | | |
| General government | 5,298,590 | 63,825 | | | | | | | | | | | | 5,362,415 |
| Public safety | 5,719,885 | | | | | | | | | | | | | 5,719,885 |
| Streets | 651,690 | | | 176,500 | | | | | | | | | | 828,190 |
| Parks and recreation | 1,234,435 | | 842,225 | | | | | | | | | | | 2,076,660 |
| Capital projects | | - | | 3,400,000 | - | | | | | | | | | 3,400,000 |
| Debt Service | | | | | | | 956,904 | | | | | | | 956,904 |
| Water | | | | | | | | 3,847,179 | | | | | | 3,847,179 |
| Sewer | | | | | | | | | 2,864,065 | | | | | 2,864,065 |
| Solid Waste | | | | | | | | | | 762,803 | | | | 762,803 |
| Storm Water Drainage | | | | | | | | | | | 2,348,155 | | | 2,348,155 |
| Recreation Fund | | | | | | | | | | | | 3,244,880 | | 3,244,880 |
| Telecomm. Fund | | | | | | | | | | | | | 34,000 | 34,000 |
| Total expenses | 12,904,600 | 63,825 | 842,225 | 3,576,500 | - | - | 956,904 | 3,847,179 | 2,864,065 | 762,803 | 2,348,155 | 3,244,880 | 34,000 | 31,445,136 |
| Transfers Out | 1,819,354 | 200,000 | 442,500 | - | - | 460,000 | - | - | - | - | - | - | - | 2,921,854 |
| Ending Balances | 4,176,164 | 569,979 | 371,110 | 1,565,342 | 1,256,984 | 472,643 | - | 2,486,393 | 2,109,914 | 62,173 | 1,928,357 | 96,486 | 7,034 | 15,102,579 |
| Percent Change | 11.0% | -6.1% | -44.5% | -52.9% | 31.3% | -49.3% | 0.0% | -9.8% | -19.7% | -22.3% | -9.6% | -88.4% | 0.0% | -19.2% |

30.0%

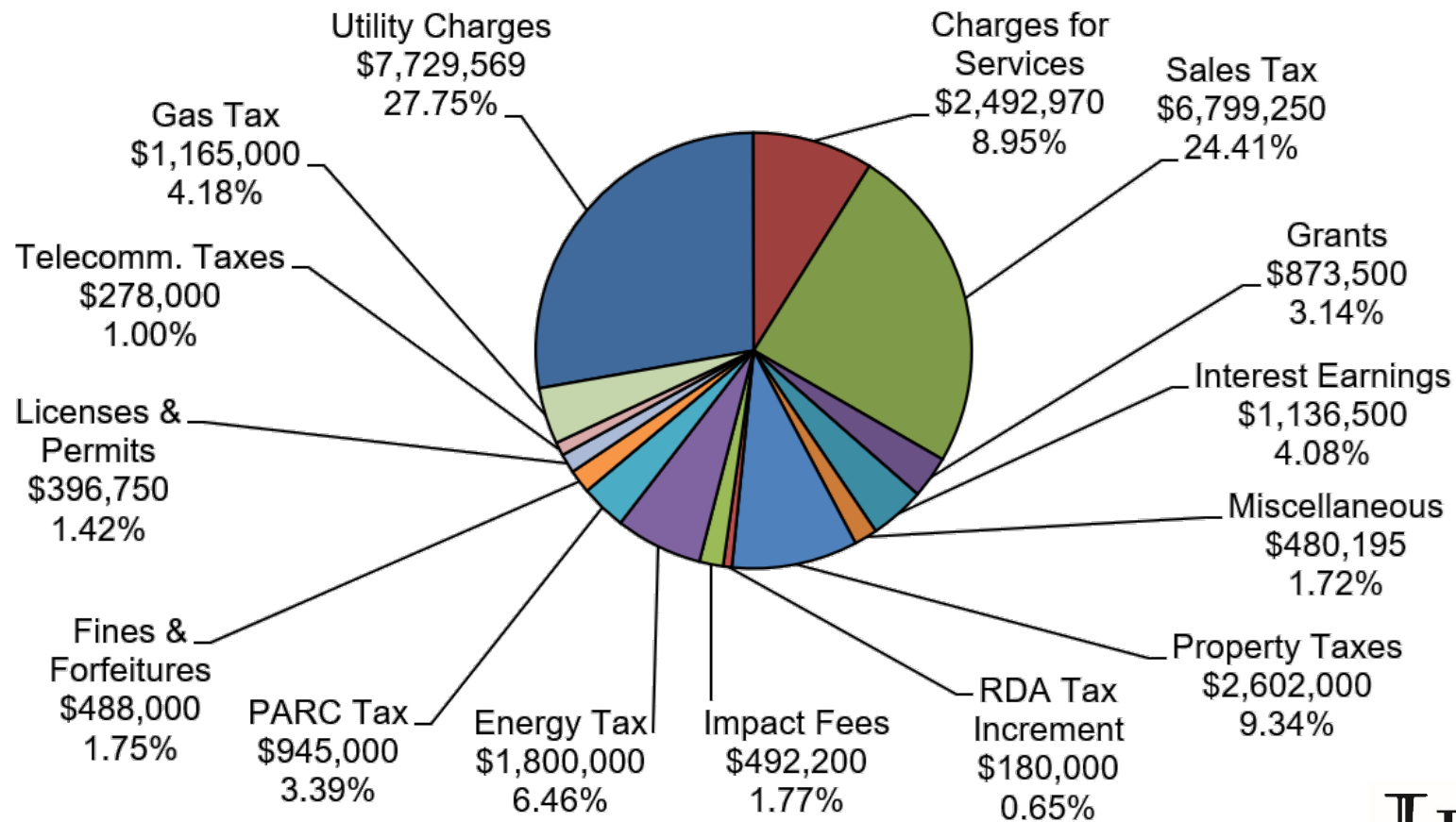
LONDON

Estimated Revenues

Where the Money Comes From

Total City Revenues = \$27,858,934

Net of fund balances and transfers



Fee Schedule Changes

• DEVELOPMENT

• Sewer Impact Fee, based on culinary water meter size *(effective July 15, 2024)*

| | | |
|------------|-----------------------|------------|
| ▪ ¾" or 1" | \$1,086.00 | \$1,809.00 |
| ▪ 1.5" | | \$6,023.00 |
| ▪ 2" | | \$9,640.00 |

Properties that use multiple meters should pay one impact fee corresponding to the meter size that would have been necessary if the property had used only one meter.

• Water Impact Fees *(effective July 15, 2024)*

| | | |
|-----------------------------------|---|------------|
| ▪ 1½" Meter | \$2,001.00 | \$4,886.00 |
| ▪ 2" Meter | \$3,225.00 | \$7,820.00 |
| ▪ 3" Meter \$12,232.00 | | |
| ▪ 4" Meter \$15,569.00 | | |
| ▪ Larger Meters | As per Engineer Impact Fee Study, as needed | |

• MISCELLANEOUS

- Certified Tax Rate ~~0.0853%~~ As Set by Utah County

Fee Schedule Changes

- Utility Rate Increases

- Water 3% on base and usage
- Sewer 7% on base and usage
- Storm Water 2%
- Garbage 3.0%
- Recycling 3.0%

| | 2023-24 | 2024-25 |
|-----------------|-----------------|-----------------|
| Water Base | \$29.66 | \$30.55 |
| Water Usage | \$15.24 | \$15.68 |
| Sewer Base | \$24.80 | \$26.54 |
| Sewer Usage | \$26.16 | \$28.00 |
| Secondary Water | \$10.00 | \$10.00 |
| Garbage | \$12.07 | \$12.43 |
| Recycling | \$5.10 | \$5.25 |
| Storm Water | \$11.23 | \$11.45 |
| Franchise Tax | \$8.06 | \$8.39 |
| Total | \$142.32 | \$148.30 |

Increase

\$5.98

Billing example based on single family home between Geneva Road and North Union Canal Road, using 8,000 gallons of culinary water on a 1" meter, has pressurized irrigation, 1 garbage can, and 1 recycling can.

LONDON

Fee Schedule Changes

- Culinary Water**

- Base Rate

| ZONES | METER SIZE | | | | | | |
|-------------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 1" | 1½" | 2" | 3" | 4" | 6" | 8" |
| Below North Union Canal | \$29.66 \$30.55 | \$58.04 \$61.10 | \$92.11 \$97.76 | \$200.01 \$213.85 | \$358.99 \$384.93 | \$739.20 \$794.29 | \$909.76 \$977.59 |
| Above North Union Canal | \$34.43 \$35.47 | \$62.82 \$66.02 | \$96.89 \$102.68 | \$204.77 \$218.77 | \$363.77 \$389.85 | \$744.19 \$799.22 | \$914.53 \$982.52 |
| Upper Foothills | \$49.65 \$51.15 | \$78.04 \$81.70 | \$112.12 \$118.36 | \$220.00 \$234.45 | \$378.98 \$405.53 | \$759.41 \$814.89 | \$929.75 \$998.19 |

- Usage Rate

| ZONES | BLOCK | | | |
|-------------------------|------------------|------------------|------------------|------------------|
| | 1 | 2 | 3 | 4 |
| Below North Union Canal | \$1.77 \$1.82 | \$2.34 \$2.38 | \$3.11 \$3.20 | \$4.25 \$4.38 |
| Above North Union Canal | \$2.18 \$2.25 | \$2.84 \$2.93 | \$3.83 \$3.94 | \$5.24 \$5.40 |
| Upper Foothills | \$2.18 \$2.25 | \$2.84 \$2.93 | \$3.83 \$3.94 | \$5.24 \$5.40 |

Fee Schedule Changes

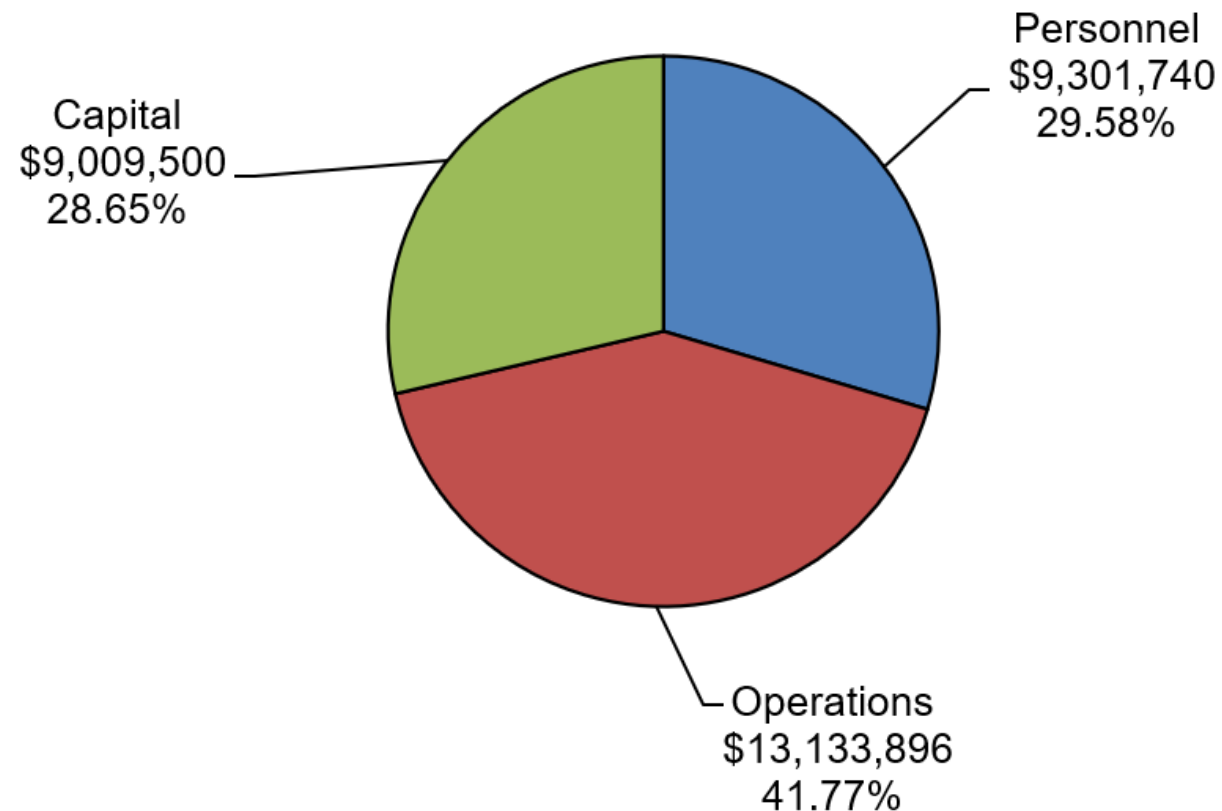
| | | |
|-------------------------------------|--------------------|---------|
| • Garbage (Residential Only) | | |
| • First garbage can | \$12.07 | \$12.43 |
| • Each additional garbage can | \$10.35 | \$10.66 |
| • Recycling, per can | | |
| | \$5.10 | \$5.25 |
| • Sewer Utility Fee | | |
| • Base Rate | \$24.80 | \$26.54 |
| • Usage Rate | \$3.27 | \$3.50 |
| • Storm Water | \$11.23 | \$11.45 |

Budgeted Expenditures

Citywide Expenditures by Object

Total Expenditures = \$31,445,136

Net of fund balances and transfers



Budgeted Expenditures - Personnel

- Lindon City uses the AVERAGE annual change in the Consumer Price Index (CPI) from the previous March to the most recent February each year to evaluate Cost of Living Allowance (COLA) as one factor for projecting employee wages for the next fiscal year

Annual Change

| Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | Dec 2023 | Jan 2024 | Feb 2024 | AVG |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------|
| 5.0% | 4.9% | 4.0% | 3.0% | 3.2% | 3.7% | 3.7% | 3.2% | 3.1% | 3.4% | 3.1% | 3.2% | 3.6% |

- Proposed Cost of living allowance (COLA) increase
 - ~~3.6~~ 3.4% wage increases (Cap COLA and Merit at 6.0%)
 - Effective July 6, 2024

Budgeted Expenditures - Personnel

- Merit increase of 1 step on the pay scale (2.6%)
 - Conditioned upon employee evaluation score
 - Effective January 4, 2025
 - Staff can bring this back to City Council in December 2024 for final approval
- Cost of COLA and Merit increases (salary and benefits) = \$347,860
 - General Fund = \$280,090
 - Water Fund = \$19,260
 - Sewer Fund = \$10,350
 - Storm Water Fund = \$10,150
 - Recreation Fund = \$28,010
- Insurance Premiums
 - Insurance premiums will increase 6.5% for medical and decrease 7% for dental
 - Overall cost of increase will be \$63,500

Budgeted Expenditures - Personnel

- Retirement
 - Non-police Tier 1 & Tier 2 employer contributions will decrease 1.0%
 - Non-police Tier 2 employee contributions will increase 0.7%
 - Looking at ways to help employees cover the payroll deductions
 - Police Tier 1 & Tier 2 employer contributions will decrease 0.5%
 - Police Tier 2 employee contributions will increase 2.14%
 - City is allowed to cover employee contributions to URS
 - Net increase is 1.64% for Police Tier 2 employees
 - Post-retirement rates decreased also (only 3 employees)
 - Overall decrease to the cost for the City
- Personnel Positions
 - Promote a Police Corporal to a Sergeant
 - Add a PT Front Desk Clerk at the Community Center
 - Move PT Court Clerks/Deputy Records to Range 11 from Range 8
 - Evaluating Assistant City Engineer position (move Staff Engineer)

Budgeted Expenditures - Personnel

- Salary Study
 - 20 positions proposed to be moved to higher pay ranges
 - Affects 30 employees
 - Most employees will move back steps as they move up ranges
 - Giving employees more “head room” before maxing out on pay ranges
 - Decreasing the potential impact on the budget
 - Fiscal impact will be \$60,710 (wages and benefits)
 - Included in this budget draft
 - Effective July 8, 2023 (except 1 position which was already approved to be effective in April)

Budgeted Expenditures - Capital

- General Fund capital expenditures
 - \$360,000 for parking lot repairs
 - City Hall: \$110,000
 - Public Works: \$200,000
 - Vet Hall/City Center Park: \$50,000
 - \$235,000 for park improvements
 - Hillside Park Engineering: \$25,000
 - Hillside Park pickleball courts \$150,000
 - Vet Hall retaining wall: \$60,000
 - \$55,000 for salt spreaders
 - Other
 - \$10,000 for network copier, printer, and scanner at City Center
 - \$15,000 to upgrade access control systems at Public Safety Building
 - \$13,500 for Parks equipment
 - \$5,000 to enclose carport storage at Public Works
- Dedicated / restricted funds
 - Road Fund - \$3.4M for Road Capital Improvements
 - PARC Tax Fund - \$220,000 concrete work and shade at Pheasant Brook Park

Budgeted Expenditures - Capital

- Water Fund: \$1,645,000
 - \$1,505,000 for new well and improving existing wells
 - \$40,000 for improvements to secondary water system
 - \$100,000 for improvements to culinary water system
 - PRV's: \$30,000
 - Booster Pump Stations: \$20,000
 - Other motors, meters, and pipe work: \$50,000
- Sewer Fund: \$976,000
 - \$460,000 for Gillman Lane pipe upsizing
 - \$60,000 for Lift Stations 4 & 5 flow meter replacements
 - \$56,000 for other sewer system improvements
 - \$150,000 for infiltration elimination
 - \$50,000 for flow meter unit flowdar

Budgeted Expenditures - Capital

- Storm Water Fund: \$1,400,000
 - \$900,000 for main ditch piping (offset by grant)
 - \$500,000 for other storm water projects
- Recreation Fund: \$685,000
 - \$615,000 for Aquatics Center improvements projects
 - Pool liner replacement Phase 2: \$460,000
 - Rebuild waterfall feature: \$100,000
 - Other maintenance improvements: \$55,000
 - \$70,000 for Community Center improvement projects
 - Upstairs ADA ramps & carpeting: \$50,000
 - New holding tank and steam valves: \$20,000

Budget Work Session

Any Questions?

PROPOSED FEE SCHEDULE CHANGES

2024-2025 FY (Effective July 1, 2024, unless noted otherwise)

CHANGES

DEVELOPMENT

Sewer Impact Fee, based on culinary water meter size (effective July 15, 2024)

| | |
|------------|----------------------------------|
| ▪ ¾" or 1" | \$1,086.00 \$1,809.00 |
| ▪ 1.5" | \$6,023.00 |
| ▪ 2" | \$9,640.00 |

Properties that use multiple meters should pay one impact fee corresponding to the meter size that would have been necessary if the property had used only one meter.

Water Impact Fees (effective July 15, 2024)

| | |
|-----------------------------------|---|
| ▪ 1½" Meter | \$2,001.00 \$4,886.00 |
| ▪ 2" Meter | \$3,225.00 \$7,820.00 |
| ▪ 3" Meter \$12,232.00 | |
| ▪ 4" Meter \$15,569.00 | |
| ▪ Larger Meters | As per Engineer Impact Fee Study, as needed |

MISCELLANEOUS

Certified Tax Rate 0.0853% As Set by Utah County

UTILITIES

Culinary Water

Base rate

| ZONES | METER SIZE | | | | | | |
|-------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | 1" | 1½" | 2" | 3" | 4" | 6" | 8" |
| Below North Union Canal | \$29.66 \$30.55 | \$58.04 \$61.10 | \$92.11 \$97.76 | \$200.01 \$213.85 | \$358.99 \$384.93 | \$739.20 \$794.29 | \$909.76 \$977.59 |
| Above North Union Canal | \$34.43 \$35.47 | \$62.82 \$66.02 | \$96.89 \$102.68 | \$204.77 \$218.77 | \$363.77 \$389.85 | \$744.19 \$799.22 | \$914.53 \$982.52 |
| Upper Foothills | \$49.65 \$51.15 | \$78.04 \$81.70 | \$112.12 \$118.36 | \$220.00 \$234.45 | \$378.98 \$405.53 | \$759.41 \$814.89 | \$929.75 \$998.19 |

Usage Rate per 1,000 gallons

| ZONES | BLOCK | | | |
|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 1 | 2 | 3 | 4 |
| Below North Union Canal | \$1.77 \$1.82 | \$2.31 \$2.38 | \$3.11 \$3.20 | \$4.25 \$4.38 |
| Above North Union Canal | \$2.18 \$2.25 | \$2.84 \$2.93 | \$3.83 \$3.94 | \$5.24 \$5.40 |
| Upper Foothills | \$2.18 \$2.25 | \$2.84 \$2.93 | \$3.83 \$3.94 | \$5.24 \$5.40 |

Garbage (Residential Only)

| | |
|-----------------------------|-----------------------------------|
| First garbage can | \$12.07 \$12.43 |
| Each additional garbage can | \$10.35 \$10.66 |

| | |
|----------------------------|---------------------------------|
| Recycling , per can | \$5.10 \$5.25 |
|----------------------------|---------------------------------|

Sewer Utility Fee

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

- Single Family Residential (R-3, R-4) ~~\$24.80~~ **\$26.54**
- 1 base rate fee covers up to 2 units (home + accessory apartment)
- Multi-family Residential (R-2), per unit ~~\$12.40~~ **\$13.27**
(½ base rate fee for Single Family Residential)
- Other Residential (R-1, R-2 (dormitories); Institutional), per unit ~~\$6.20~~ **\$6.64**
(¼ base rate fee for Single Family Residential)
- Non-Residential, per water meter ~~\$24.80~~ **\$26.54**

Usage rate per 1000 gallons ~~\$3.27~~ **\$3.50**

- For customers with pressurized irrigation, usage is based on water usage
- For customers without pressurized irrigation, usage is based on average winter water usage from December to March.

Storm Water Utility Fee ~~\$11.23~~ **\$11.45**

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

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 | 3,761,193 | 607,304 | 668,835 | 3,326,842 | 956,984 | 932,643 | - | 2,755,212 | 2,627,648 | 79,975 | 2,134,195 | 830,916 | 7,034 | 18,688,780 |
| Revenues | | | | | | | | | | | | | | |
| Program revenues | | | | | | | | | | | | | | |
| Charges for services | 2,358,720 | | | | | | | 3,381,440 | 2,265,811 | 735,000 | 1,347,318 | 985,000 | 34,000 | 11,107,289 |
| Impact Fees | 7,600 | | | - | 300,000 | | | 78,000 | 61,600 | | 45,000 | | | 492,200 |
| Grants and contributions | 62,000 | | | | | | | - | | | 750,000 | 61,500 | | 873,500 |
| General revenues | | | | | | | | | | | | | | |
| Property taxes | 2,602,000 | | | | | | | | | | | | | 2,602,000 |
| Sales tax | 6,799,250 | | | | | | | | | | | | | 6,799,250 |
| Other taxes | 2,078,000 | 180,000 | 945,000 | 1,165,000 | | | | | | | | | | 4,368,000 |
| Other | 1,231,355 | 46,500 | 42,000 | 150,000 | - | | | 118,920 | 18,920 | | - | 9,000 | - | 1,616,695 |
| Total revenues | 15,138,925 | 226,500 | 987,000 | 1,315,000 | 300,000 | - | - | 3,578,360 | 2,346,331 | 735,000 | 2,142,318 | 1,055,500 | 34,000 | 27,858,934 |
| Transfers In | - | - | - | 500,000 | - | - | 956,904 | - | - | 10,000 | - | 1,454,950 | - | 2,921,854 |
| Expenses | | | | | | | | | | | | | | |
| General government | 5,298,590 | 63,825 | | | | | | | | | | | | 5,362,415 |
| Public safety | 5,719,885 | | | | | | | | | | | | | 5,719,885 |
| Streets | 651,690 | | | 176,500 | | | | | | | | | | 828,190 |
| Parks and recreation | 1,234,435 | | 842,225 | | | | | | | | | | | 2,076,660 |
| Capital projects | | - | | 3,400,000 | - | | | | | | | | | 3,400,000 |
| Debt Service | | | | | | | 956,904 | | | | | | | 956,904 |
| Water | | | | | | | | 3,847,179 | | | | | | 3,847,179 |
| Sewer | | | | | | | | | 2,864,065 | | | | | 2,864,065 |
| Solid Waste | | | | | | | | | | 762,803 | | | | 762,803 |
| Storm Water Drainage | | | | | | | | | | | 2,348,155 | | | 2,348,155 |
| Recreation Fund | | | | | | | | | | | | 3,244,880 | | 3,244,880 |
| Telecomm. Fund | | | | | | | | | | | | | 34,000 | 34,000 |
| Total expenses | 12,904,600 | 63,825 | 842,225 | 3,576,500 | - | - | 956,904 | 3,847,179 | 2,864,065 | 762,803 | 2,348,155 | 3,244,880 | 34,000 | 31,445,136 |
| Transfers Out | 1,819,354 | 200,000 | 442,500 | - | - | 460,000 | - | - | - | - | - | - | - | 2,921,854 |
| Ending Balances | 4,176,164 | 569,979 | 371,110 | 1,565,342 | 1,256,984 | 472,643 | - | 2,486,393 | 2,109,914 | 62,173 | 1,928,357 | 96,486 | 7,034 | 15,102,579 |
| Percent Change | 11.0% | -6.1% | -44.5% | -52.9% | 31.3% | -49.3% | 0.0% | -9.8% | -19.7% | -22.3% | -9.6% | -88.4% | 0.0% | -19.2% |

GENERAL FUND:

Example General Fund Balance Levels based on projected revenues for:

| | <u>Fund Bal.</u> | <u>% of Rev.</u> | | <u>2023-2024</u> | <u>2024-2025</u> |
|-----------------------------|------------------|------------------|-----|------------------|------------------|
| 6/30/2024 | 3,761,193 | 26.26% | 35% | 5,013,649 | 4,869,324 |
| 6/30/2025 | 4,176,164 | 30.02% | 30% | 4,297,413 | 4,173,707 |
| | | | 25% | 3,581,178 | 3,478,089 |
| GENERAL FUND LIMITS: | | | 20% | 2,864,942 | 2,782,471 |
| ending max | 4,869,324 | 35.0% | 15% | 2,148,707 | 2,086,853 |
| ending min | 695,618 | 5.0% | | | |

Date printed: 5/3/2024

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 | 6,633,500 | 6,799,250 |
| 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 | 395,750 | 396,750 |
| Grants & Intergovernmental | 114,370 | 184,768 | 60,000 | 86,960 | 62,000 |
| Charges for Services | 248,442 | 137,579 | 119,900 | 164,400 | 159,900 |
| Fines & Forfeitures | 478,149 | 523,064 | 488,000 | 488,000 | 488,000 |
| Miscellaneous Revenue | 638,345 | 1,374,759 | 1,316,250 | 2,805,890 | 1,231,355 |
| Cemetery | 117,206 | 102,280 | 70,000 | 108,850 | 95,100 |
| Transfers & Contributions | 1,186,055 | 1,253,944 | 1,316,387 | 1,240,465 | 1,226,570 |
| Use of Fund Balance, General Fund | 0 | - | 444,753 | 1,884,100 | - |
| TOTAL GENERAL FUND REVENUES | 14,754,541 | 15,339,795 | 15,159,540 | 18,487,915 | 15,138,925 |
| GENERAL FUND EXPENDITURES | | | | | |
| Legislative | 126,219 | 132,116 | 167,510 | 155,325 | 156,360 |
| Judicial | 525,437 | 563,305 | 689,425 | 677,525 | 667,790 |
| Administrative | 1,131,250 | 1,360,779 | 1,443,690 | 1,524,330 | 1,434,980 |
| Legal Services | 117,809 | 128,573 | 146,000 | 146,500 | 152,020 |
| Engineering | 327 | 172 | 20,000 | 500 | 500 |
| Elections | 14,397 | 0 | 33,515 | 18,155 | 0 |
| Government Buildings | 329,262 | 414,915 | 496,160 | 553,160 | 501,760 |
| Police Services | 2,656,154 | 3,378,503 | 3,588,280 | 4,551,355 | 3,553,955 |
| Fire Protection Services | 1,572,450 | 1,642,011 | 1,956,835 | 1,999,110 | 2,122,430 |
| 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 | 567,765 | 651,690 |
| Public Works Administration | 1,067,662 | 1,215,882 | 1,542,020 | 1,442,125 | 1,415,340 |
| Parks | 970,979 | 1,063,702 | 1,247,515 | 1,178,055 | 1,234,435 |
| Library Services | 17,588 | 25,502 | 25,000 | 28,000 | 28,000 |
| Cemetery | 34,600 | 251,904 | 64,300 | 391,455 | 29,250 |
| Planning & Economic Developmnt | 418,191 | 851,522 | 991,540 | 931,600 | 896,090 |
| Transfers | 3,534,037 | 3,415,896 | 2,053,740 | 4,171,515 | 1,819,354 |
| Contributions | 13,416 | 67,397 | 109,625 | 109,625 | 16,500 |
| Appropriation, General Fund Bal. | 1,398,468 | 177,434 | 0 | 0 | 414,972 |
| TOTAL GENERAL FUND EXPENDITURES | 14,754,541 | 15,339,795 | 15,159,540 | 18,487,915 | 15,138,925 |
| 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 | 500 |
| TOTAL STATE STREET DISTRICT REVENUES | 252,500 | 66,021 | 13,500 | 13,500 | 14,000 |
| STATE ST DISTRICT EXPENDITURES | | | | | |
| Operations | 252,500 | 0 | 1,500 | 1,500 | 14,000 |
| Capital | 0 | 66,021 | 0 | 0 | 0 |
| Appropriation to Fund Balance | 0 | 0 | 12,000 | 12,000 | 0 |
| TOTAL STATE ST DISTRICT EXPENDITURES | 252,500 | 66,021 | 13,500 | 13,500 | 14,000 |
| 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 |

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 | 8,325 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Appropriation to Fund Balance | 0 | 6,628 | 5,900 | 0 | 4,575 |
| 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 | 41,300 |
| TOTAL 700 NORTH CDA REVENUES | 159,664 | 196,160 | 189,400 | 4,710,280 | 240,700 |
| 700 NORTH CDA EXPENDITURES | | | | | |
| Operations | 21,843 | 26,050 | 28,800 | 92,780 | 240,700 |
| 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 | 240,700 |
| 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 | 474,465 | 297,725 |
| TOTAL PARC TAX FUND REVENUES | 1,000,299 | 937,319 | 987,000 | 1,461,465 | 1,284,725 |
| PARC TAX FUND EXPENDITURES | | | | | |
| Operations | 835,114 | 799,723 | 665,225 | 854,320 | 1,064,725 |
| 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 | 1,461,465 | 1,284,725 |
| 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 |

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 | 1,255,500 | 1,761,500 |
| TOTAL CLASS C ROADS C.I.P. REVENUES | 2,726,111 | 2,853,100 | 2,576,500 | 3,076,500 | 3,576,500 |
| 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 | 2,900,000 | 3,400,000 |
| 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 | 3,076,500 | 3,576,500 |
| FACILITIES C.I.P. REVENUES | | | | | |
| Transfers In | 500,000 | 0 | 0 | 0 | 0 |
| Use of Fund Balance | 0 | 0 | 0 | 0 | 460,000 |
| TOTAL FACILITIES C.I.P. REVENUES | 500,000 | 0 | 0 | 0 | 460,000 |
| FACILITIES C.I.P. EXPENDITURES | | | | | |
| Operations | 0 | 0 | 0 | 0 | 460,000 |
| 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 | 460,000 |
| 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 | 78,000 |
| Other | 1,483,530 | 5,567,428 | 518,920 | 574,725 | 118,920 |
| Use of Fund Balance | 0 | 0 | 4,567,499 | 5,445,445 | 346,819 |
| TOTAL WATER FUND REVENUES | 4,589,678 | 8,986,668 | 8,500,609 | 9,434,360 | 3,925,179 |
| WATER FUND EXPENDITURES | | | | | |
| Personnel | 337,423 | 419,930 | 483,590 | 486,270 | 473,790 |
| Operations | 1,451,334 | 1,839,608 | 2,156,519 | 1,823,580 | 1,728,389 |
| Capital | 691,612 | 554,068 | 5,755,000 | 7,009,010 | 1,645,000 |
| Appropriation to Fund Balance | 2,109,309 | 6,173,062 | 105,500 | 115,500 | 78,000 |
| TOTAL WATER FUND EXPENDITURES | 4,589,678 | 8,986,668 | 8,500,609 | 9,434,360 | 3,925,179 |

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 | 1,819,960 | 18,920 |
| Use of Fund Balance | 304,125 | 334,594 | 99,893 | 0 | 517,734 |
| TOTAL SEWER FUND REVENUES | 2,384,199 | 3,752,050 | 2,799,033 | 3,999,140 | 2,864,065 |
| SEWER FUND EXPENDITURES | | | | | |
| Personnel | 176,462 | 144,344 | 252,390 | 252,390 | 261,040 |
| Operations | 1,528,800 | 1,730,811 | 1,621,143 | 1,649,694 | 1,627,025 |
| Capital | 304,986 | 180,533 | 925,500 | 1,744,220 | 976,000 |
| Appropriation to Fund Balance | 373,951 | 1,696,362 | 0 | 352,836 | 0 |
| TOTAL SEWER FUND EXPENDITURES | 2,384,199 | 3,752,050 | 2,799,033 | 3,999,140 | 2,864,065 |
| WASTE COLLECTION REVENUES | | | | | |
| Utility Fees | 609,349 | 688,160 | 710,000 | 710,000 | 735,000 |
| Transfers In | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Use of Fund Balance | 0 | 0 | 0 | 0 | 17,803 |
| TOTAL WASTE COLLECTION REVENUES | 619,349 | 698,160 | 720,000 | 720,000 | 762,803 |
| WASTE COLLECTION EXPENDITURES | | | | | |
| Operations | 599,498 | 665,820 | 708,650 | 708,650 | 762,803 |
| Appropriation to Fund Balance | 19,851 | 32,340 | 11,350 | 11,350 | 0 |
| TOTAL WASTE COLLECTION EXPENDITURES | 619,349 | 698,160 | 720,000 | 720,000 | 762,803 |
| 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 | 0 | 750,000 |
| Use of Fund Balance | 0 | 0 | 472,592 | 393,253 | 205,837 |
| TOTAL STORM WATER DRAINAGE REV. | 1,461,185 | 3,978,525 | 2,588,492 | 1,759,153 | 2,348,155 |
| STORM WATER DRAINAGE EXP. | | | | | |
| Personnel | 180,950 | 224,861 | 254,450 | 242,205 | 261,480 |
| Operations | 809,057 | 755,676 | 734,042 | 716,948 | 686,675 |
| Capital | 17,950 | 198,634 | 1,600,000 | 800,000 | 1,400,000 |
| 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 | 1,759,153 | 2,348,155 |
| RECREATION FUND REVENUES | | | | | |
| Bond Proceeds/Interest | 135 | 12,453 | 9,000 | 9,000 | 9,000 |
| Admission | 452,048 | 540,713 | 520,980 | 510,980 | 510,980 |
| 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 | 61,500 |
| Transfers In | 1,796,825 | 1,816,326 | 737,450 | 1,103,550 | 1,454,950 |
| Use of Fund Balance | 0 | 0 | 1,085,288 | 872,398 | 734,430 |
| TOTAL RECREATION FUND REVENUES | 2,749,389 | 2,900,749 | 2,871,913 | 3,116,138 | 3,244,880 |
| RECREATION FUND EXPENDITURES | | | | | |
| Personnel | 780,400 | 897,937 | 1,158,298 | 1,158,298 | 1,181,490 |
| Operations | 797,979 | 1,198,001 | 1,333,615 | 1,423,140 | 1,378,390 |
| Capital | 505,839 | 194,791 | 380,000 | 534,700 | 685,000 |
| Appropriation to Fund Balance | 665,171 | 610,020 | 0 | 0 | 0 |
| TOTAL RECREATION FUND EXPENDITURES | 2,749,389 | 2,900,749 | 2,871,913 | 3,116,138 | 3,244,880 |

BUDGET SUMMARY

| DESCRIPTION | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ORIGINAL | 2023-2024 AMENDED | 2024-2025 REQUESTED |
|---|---------------------|---------------------|-----------------------|----------------------|------------------------|
| TELECOMMUNICATIONS FUND REV. | | | | | |
| Customer Connection Fee | 43,399 | 38,860 | 40,000 | 37,000 | 34,000 |
| Other | 0 | - | - | - | - |
| Use of Fund Balance | 8,683 | 8,402 | - | - | - |
| TOTAL TELECOMMUNICATIONS FUND REV. | 52,082 | 47,262 | 40,000 | 37,000 | 34,000 |
| TELECOMMUNICATIONS FUND EXP. | | | | | |
| Operations | 52,082 | 47,262 | 40,000 | 36,000 | 34,000 |
| Appropriation to Fund Balance | 0 | - | - | 1,000 | - |
| TOTAL TELECOMMUNICATIONS FUND EXP. | 52,082 | 47,262 | 40,000 | 37,000 | 34,000 |
| TOTAL CITY BUDGET | 32,854,346 | 41,811,457 | 37,250,977 | 49,813,216 | 35,164,536 |

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 | 6,630,000 | 6,795,750 |
| 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 | 11,313,500 | 11,479,250 |
| LICENSES AND PERMITS | | | | | |
| Business Licenses & Permits | 75,113 | 75,368 | 75,000 | 74,000 | 75,000 |
| 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 | 395,750 | 396,750 |
| GRANTS & INTERGOVERNMENTAL | | | | | |
| CDBG Grants | - | - | - | - | - |
| Federal Grants | - | - | - | - | - |
| State Liquor Fund Allotment | 12,196 | 17,909 | 18,000 | 15,460 | 16,000 |
| 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 | - |
| MAG Grants | - | - | - | - | - |
| County Grants | - | - | - | - | - |
| TOTAL GRANTS & INTERGOVERNMENTAL | 114,370 | 184,768 | 60,000 | 86,960 | 62,000 |
| 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 | - | - | - | 44,500 | 40,000 |
| TOTAL CHARGES FOR SERVICES | 248,442 | 137,579 | 119,900 | 164,400 | 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 | 449,000 | - |
| 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 |

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 | - |
| TOTAL MISCELLANEOUS REVENUE | 638,345 | 1,374,759 | 1,316,250 | 2,805,890 | 1,231,355 |
| CEMETERY | | | | | |
| Sale of Burial Plots | 96,571 | 76,620 | 50,000 | 88,750 | 75,000 |
| Transfer Fees | 60 | 60 | - | 100 | 100 |
| 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 | 108,850 | 95,100 |
| 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 | 360,531 | 353,835 |
| Admin Costs from Sewer | - | - | - | - | - |
| PW Admin Dept cost share-Sewer | 266,916 | 301,704 | 385,505 | 360,531 | 353,835 |
| Admin Costs frm Solid Waste Fd | 23,480 | 25,585 | 28,400 | 28,400 | 29,400 |
| 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 | 360,531 | 353,835 |
| Admin Costs from Telecomm Fd | 2,500 | 2,000 | 2,000 | 1,000 | 1,700 |
| Use of Fund Balance | - | - | 444,753 | 1,884,100 | - |
| TOTAL TRANSFERS AND CONTRIBUTIONS | 1,186,055 | 1,253,944 | 1,761,140 | 3,124,565 | 1,226,570 |
| TOTAL GENERAL FUND REVENUES | 14,754,541 | 15,339,795 | 15,159,540 | 18,487,915 | 15,138,925 |

GENERAL FUND EXPENDITURES**DEPT: LEGISLATIVE**

| | | | | | |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| PERSONNEL | | | | | |
| Salaries & Wages | 71,638 | 73,023 | 93,210 | 85,045 | 86,660 |
| Planning Commission Allowance | 10,400 | 9,200 | 18,000 | 18,000 | 18,000 |
| Benefits - FICA | 6,276 | 6,290 | 8,520 | 7,900 | 8,020 |
| Benefits - Workers Comp. | 207 | 384 | 1,310 | 1,310 | 610 |
| TOTAL PERSONNEL | 88,521 | 88,897 | 121,040 | 112,255 | 113,290 |
| 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 | - | - |
| 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 | 43,070 | 43,070 |
| TOTAL LEGISLATIVE | 126,219 | 132,116 | 167,510 | 155,325 | 156,360 |

DEPT: JUDICIAL

| | | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| PERSONNEL | | | | | |
| Salaries & Wages | 175,337 | 204,981 | 254,450 | 254,450 | 249,730 |
| Salaries & Wages - Overtime | - | - | - | - | - |
| Benefits - FICA | 13,204 | 15,392 | 19,470 | 19,470 | 19,110 |
| Benefits - LTD | 501 | 546 | 680 | 680 | 510 |
| Benefits - Life | 138 | 142 | 210 | 210 | 190 |
| Benefits - Insurance Allowance | 27,055 | 28,100 | 30,210 | 30,210 | 22,460 |
| Benefits - Retirement | 28,779 | 30,608 | 36,530 | 36,530 | 31,440 |
| Benefits - Workers Comp. | 279 | 513 | 1,130 | 1,130 | 600 |
| TOTAL PERSONNEL | 245,292 | 280,281 | 342,680 | 342,680 | 324,040 |
| 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 | 95,000 | 95,000 |
| Insurance | 2,459 | 2,705 | 2,920 | 3,520 | 3,660 |

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 | 2,100 | 650 |
| TOTAL OPERATIONS | 280,145 | 283,024 | 346,745 | 334,845 | 343,750 |
| TOTAL JUDICIAL | 525,437 | 563,305 | 689,425 | 677,525 | 667,790 |

DEPT: ADMINISTRATION

| | | | | | |
|--------------------------------|---------|-----------|-----------|-----------|-----------|
| PERSONNEL | | | | | |
| Salaries & Wages | 579,764 | 707,067 | 792,510 | 814,000 | 756,150 |
| Salaries & Wages - Overtime | - | - | - | - | - |
| Benefits - FICA | 43,235 | 52,265 | 60,630 | 62,280 | 57,850 |
| Benefits - LTD | 2,382 | 3,067 | 3,190 | 3,190 | 2,650 |
| Benefits - Life | 616 | 710 | 1,190 | 1,190 | 900 |
| Benefits - Insurance Allowance | 115,996 | 136,693 | 141,890 | 141,890 | 141,000 |
| Benefits - Retirement | 117,500 | 135,177 | 141,180 | 141,180 | 126,490 |
| Benefits - Workers Comp. | 637 | 1,428 | 2,580 | 2,580 | 1,360 |
| TOTAL PERSONNEL | 860,132 | 1,036,407 | 1,143,170 | 1,166,310 | 1,086,400 |

OPERATIONS

| | | | | | |
|---------------------------------|---------|---------|---------|---------|---------|
| Membership Dues & Subscriptions | 2,436 | 4,028 | 3,000 | 3,000 | 3,000 |
| Public Notices | 259 | - | - | - | - |
| Uniform Expense | 114 | - | - | - | 560 |
| Travel & Training | 4,359 | 5,800 | 7,000 | 10,000 | 10,000 |
| Tuition Reimbursement Program | - | 2,447 | 3,000 | 1,500 | 1,500 |
| 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 | 185,000 | 185,000 |
| 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 | 348,020 | 348,580 |

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 | 1,524,330 | 1,434,980 |

DEPT: LEGAL SERVICES

| | | | | | |
|--------------------------------|---------|---------|---------|---------|---------|
| PERSONNEL | | | | | |
| Salaries & Wages | 84,215 | 92,056 | 102,160 | 102,160 | 107,740 |
| Benefits - FICA | 6,292 | 6,781 | 7,820 | 7,820 | 8,250 |
| Benefits - LTD | 301 | 326 | 380 | 380 | 350 |
| Benefits - Life | 46 | 47 | 120 | 120 | 120 |
| Benefits - Insurance Allowance | 10,669 | 11,270 | 12,120 | 12,120 | 12,870 |
| Benefits - Retirement | 14,127 | 14,341 | 15,570 | 15,570 | 15,500 |
| Benefits - Workers Comp. | 259 | 467 | 1,010 | 1,010 | 520 |
| TOTAL PERSONNEL | 115,909 | 125,289 | 139,180 | 139,180 | 145,350 |

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 | 1,150 | 650 |
| TOTAL OPERATIONS | 1,901 | 3,284 | 6,820 | 7,320 | 6,670 |

TOTAL LEGAL SERVICES

| | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| | 117,809 | 128,573 | 146,000 | 146,500 | 152,020 |
|--|----------------|----------------|----------------|----------------|----------------|

DEPT: ENGINEERING

| | | | | | |
|------------------------------|------------|------------|---------------|------------|------------|
| Professional & Tech Services | 327 | 172 | 20,000 | 500 | 500 |
| TOTAL ENGINEERING | 327 | 172 | 20,000 | 500 | 500 |

DEPT: ELECTIONS

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

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 | 18,155 | - |
| TOTAL ELECTIONS | 14,397 | - | 33,515 | 18,155 | - |

DEPT: GOVERNMENT BUILDINGS**PERSONNEL**

| | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| Salaries & Wages | 70,834 | 76,026 | 85,110 | 85,110 | 88,980 |
| Benefits - FICA | 5,141 | 5,651 | 6,510 | 6,510 | 6,810 |
| Benefits - LTD | 258 | 321 | 350 | 350 | 320 |
| Benefits - Life | 92 | 95 | 110 | 110 | 110 |
| Benefits - Insurance Allowance | 21,339 | 22,893 | 24,240 | 24,240 | 25,740 |
| Benefits - Retirement | 4,674 | 4,644 | 7,750 | 7,750 | 7,220 |
| Benefits - Workers Comp. | 250 | 455 | 1,040 | 1,040 | 530 |
| TOTAL PERSONNEL | 102,587 | 110,085 | 125,110 | 125,110 | 129,710 |

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 | 25,000 | 25,000 |
| 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 | 18,000 | 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 | 258,050 | 247,050 |

CAPITAL OUTLAY

| | | | | | |
|-----------------------------|---------------|---------------|----------------|----------------|----------------|
| Building Improvements | 84,611 | 90,635 | 100,000 | 150,000 | 125,000 |
| Purchase of Capital Asset | - | - | 20,000 | 20,000 | - |
| TOTAL CAPITAL OUTLAY | 84,611 | 90,635 | 120,000 | 170,000 | 125,000 |

TOTAL GOVERNMENT BUILDINGS

| | | | | |
|----------------|----------------|----------------|----------------|----------------|
| 329,262 | 414,915 | 496,160 | 553,160 | 501,760 |
|----------------|----------------|----------------|----------------|----------------|

DEPT: POLICE SERVICES**PERSONNEL**

| | | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| Salaries & Wages | 1,248,039 | 1,384,871 | 1,588,520 | 1,588,520 | 1,629,750 |
| Salaries & Wages, X-ing Guard | 15,678 | 16,916 | 25,210 | 24,000 | 24,000 |
| Salaries & Wages - Overtime | 115,354 | 181,229 | 140,000 | 170,000 | 150,000 |
| Salaries - Temp Employees | 16,838 | 10,370 | 47,010 | 15,000 | 20,000 |
| Benefits - FICA | 105,454 | 121,078 | 137,860 | 137,860 | 139,670 |
| Benefits - LTD | 5,133 | 6,106 | 7,210 | 7,210 | 6,330 |
| Benefits - Life | 1,541 | 1,584 | 2,250 | 2,250 | 2,190 |
| Benefits - Insurance Allowance | 292,056 | 306,555 | 432,780 | 350,500 | 361,120 |
| Benefits - Retirement | 344,644 | 371,100 | 521,070 | 424,000 | 470,720 |
| Benefits - Workers Comp. | 4,990 | 9,573 | 20,180 | 20,180 | 9,860 |
| TOTAL PERSONNEL | 2,149,728 | 2,409,381 | 2,922,090 | 2,739,520 | 2,813,640 |

OPERATIONS

| | | | | | |
|---------------------------------|---------|---------|---------|---------|---------|
| Membership Dues & Subscriptions | 3,281 | 3,074 | 4,500 | 4,500 | 4,500 |
| Uniform Expense | 17,384 | 14,836 | 18,000 | 20,000 | 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 | 155,445 |
| Special Department Supplies | 7,624 | 9,812 | 12,500 | 10,500 | 10,500 |
| Insurance | 5,561 | 7,506 | 6,500 | 7,300 | 8,000 |
| Equipment Rental | - | - | - | - | - |
| Vehicle Lease | - | - | - | - | - |
| Other Services | - | - | 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 |

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 | 26,460 | 16,000 |
| Public Outreach | 1,213 | 2,338 | 3,500 | 3,500 | 3,500 |
| Purchase of Equipment | 60,601 | 30,461 | 85,000 | 114,000 | 72,500 |
| Vehicle Lease Principal | 84,669 | 555,279 | 115,000 | 181,370 | 137,820 |
| Vehicle Lease Interest | 11,588 | 10,051 | - | - | 43,550 |
| TOTAL OPERATIONS | 506,425 | 969,123 | 666,190 | 773,195 | 740,315 |
| CAPITAL OUTLAY | | | | | |
| Purchase of Capital Asset | - | - | - | - | - |
| Vehicles | - | - | - | 1,038,640 | - |
| TOTAL CAPITAL OUTLAY | - | - | - | 1,038,640 | - |
| TOTAL POLICE SERVICES | 2,656,154 | 3,378,503 | 3,588,280 | 4,551,355 | 3,553,955 |

DEPT: FIRE PROTECTION SERVICES

| | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Telephone | 545 | 398 | 600 | 600 | 600 |
| Professional & Tech Services | - | - | - | - | 20,000 |
| Orem Fire/EMS | 1,444,869 | 1,503,855 | 1,808,895 | 1,808,895 | 1,908,385 |
| Dispatch | 127,035 | 137,757 | 147,340 | 147,340 | 155,445 |
| Orem Fire Inspections | - | - | - | 42,275 | 38,000 |
| TOTAL FIRE PROTECTION SERVICES | 1,572,450 | 1,642,011 | 1,956,835 | 1,999,110 | 2,122,430 |

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 | 153,660 |
| Salaries & Wages - Overtime | 301 | 4,294 | 6,000 | 5,000 | 6,000 |
| Salaries - Temp Employees | 1,332 | 3,819 | - | - | - |
| Benefits - FICA | 11,435 | 9,720 | 11,740 | 11,740 | 12,220 |
| Benefits - LTD | 633 | 565 | 680 | 680 | 610 |
| Benefits - Life | 184 | 198 | 220 | 220 | 240 |
| Benefits - Insurance Allowance | 36,845 | 27,103 | 33,940 | 46,600 | 51,360 |
| Benefits - Retirement | 32,244 | 24,534 | 31,620 | 30,100 | 31,350 |
| Benefits - Workers Comp. | 918 | 1,224 | 2,260 | 2,260 | 1,030 |
| TOTAL PERSONNEL | 237,857 | 188,084 | 233,920 | 244,060 | 256,470 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | - | 130 | 200 | 130 | 200 |

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Uniform Expense | 888 | 1,624 | 1,625 | 1,625 | 1,460 |
| 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 | 40,000 | 40,000 |
| Vehicle and Equipment Maint. | 11,506 | 18,871 | 12,950 | 27,000 | 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 | 15,000 | 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 | 78,750 |
| Special Snow Removal | 23,390 | 84,264 | 71,100 | 45,000 | 58,000 |
| Right of Way Maintenance | 28,917 | 46,813 | 50,000 | 50,150 | 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 | - |
| Purchase of Equipment | 3,261 | - | 3,500 | 3,500 | 3,500 |
| TOTAL OPERATIONS | 189,327 | 313,586 | 318,965 | 313,705 | 340,220 |
| CAPITAL OUTLAY | | | | | |
| New Sidewalks/ADA Ramps | - | 13,299 | - | - | - |
| Purchase of Capital Asset | 45,065 | 105,262 | - | 10,000 | 55,000 |
| Traffic Calming Projects | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 45,065 | 118,561 | - | 10,000 | 55,000 |
| TOTAL STREETS | 472,249 | 620,230 | 552,885 | 567,765 | 651,690 |

DEPT: PUBLIC WORKS ADMINISTRATION

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| PERSONNEL | | | | | |
| Salaries & Wages | 457,909 | 672,074 | 674,640 | 685,315 | 708,630 |
| Salaries & Wages - Overtime | 942 | 1,352 | 6,000 | 6,000 | 6,000 |
| Salaries - Temp Employees | - | - | 25,000 | 40,000 | 25,000 |
| Benefits - FICA | 34,261 | 49,815 | 54,010 | 54,830 | 56,610 |
| Benefits - LTD | 1,820 | 2,882 | 2,990 | 2,990 | 2,710 |
| Benefits - Life | 516 | 675 | 920 | 920 | 920 |
| Benefits - Insurance Allowance | 105,848 | 133,211 | 141,890 | 141,890 | 157,150 |
| Benefits - Retirement | 90,902 | 123,168 | 130,290 | 130,290 | 130,200 |
| Benefits - Workers Comp. | 1,554 | 4,232 | 6,690 | 6,690 | 3,430 |
| TOTAL PERSONNEL | 693,753 | 987,408 | 1,042,430 | 1,068,925 | 1,090,650 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 6,991 | 6,787 | 14,050 | 10,000 | 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 | - | - | 30,000 |
| Purchase of Equipment | 6,091 | 12,091 | 10,000 | 10,000 | 10,000 |
| TOTAL OPERATIONS | 55,228 | 75,938 | 84,590 | 118,540 | 119,690 |
| CAPITAL OUTLAY | | | | | |
| Building Improvements | 67,259 | 27,178 | - | 3,450 | 205,000 |
| Purchase of Capital Asset | 251,423 | 125,358 | 415,000 | 251,210 | - |
| TOTAL CAPITAL OUTLAY | 318,682 | 152,536 | 415,000 | 254,660 | 205,000 |
| TOTAL PUBLIC WORKS ADMINISTRATION | 1,067,662 | 1,215,882 | 1,542,020 | 1,442,125 | 1,415,340 |

DEPT: PARKS

| | | | | | |
|-----------------------------|---------|---------|---------|---------|---------|
| PERSONNEL | | | | | |
| Salaries & Wages | 166,522 | 185,861 | 203,102 | 165,000 | 199,830 |
| 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 | 14,850 | 17,530 |
| Benefits - LTD | 700 | 838 | 900 | 900 | 770 |
| Benefits - Life | 202 | 209 | 290 | 290 | 280 |

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|------------------------------------|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Benefits - Insurance Allowance | 21,256 | 21,594 | 22,890 | 22,890 | 40,380 |
| Benefits - Retirement | 36,256 | 38,578 | 42,580 | 36,175 | 40,430 |
| Benefits - Workers Comp. | 662 | 1,263 | 2,700 | 2,700 | 1,340 |
| TOTAL PERSONNEL | 261,042 | 285,628 | 315,940 | 271,805 | 329,560 |
| 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 | 95,000 | 5,000 |
| Parks Maintenance Contract | 163,925 | 164,555 | 213,335 | 213,335 | 215,250 |
| 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 | 751,050 | 606,375 |
| CAPITAL OUTLAY | | | | | |
| Park Improvements | 127,781 | 309,158 | 158,000 | 85,000 | 285,000 |
| Purchase of Capital Asset | - | 8,630 | 103,000 | 70,200 | 13,500 |
| Trails Construction & Improvmt | 1,009 | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 128,790 | 317,788 | 261,000 | 155,200 | 298,500 |
| TOTAL PARKS | 970,979 | 1,063,702 | 1,247,515 | 1,178,055 | 1,234,435 |
| DEPT: LIBRARY SERVICES | | | | | |
| Library Card Reimbursement | 17,588 | 25,502 | 25,000 | 28,000 | 28,000 |
| TOTAL LIBRARY SERVICES | 17,588 | 25,502 | 25,000 | 28,000 | 28,000 |
| DEPT: CEMETERY | | | | | |
| OPERATIONS | | | | | |
| Operating Supplies & Maint | 7,653 | 8,295 | 6,000 | 6,355 | 10,000 |
| Professional & Tech Services | 8,249 | 11,535 | 42,600 | 52,600 | 5,600 |
| Grounds Maintenance Contract | 8,698 | 8,698 | 11,500 | 9,000 | 9,450 |
| 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 | 73,455 | 29,250 |
| 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 | 391,455 | 29,250 |
| DEPT: COMMUNITY DEVELOPMENT | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 237,207 | 521,584 | 588,600 | 552,800 | 538,950 |
| Salaries & Wages - Overtime | - | - | 6,000 | 2,000 | 3,000 |
| Salaries - Interns & Temp Emp | - | - | - | - | - |
| Benefits - FICA | 18,065 | 39,627 | 45,490 | 42,500 | 41,470 |
| Benefits - LTD | 930 | 2,078 | 2,480 | 2,480 | 2,070 |
| Benefits - Life | 276 | 498 | 770 | 770 | 710 |
| Benefits - Insurance Allowance | 51,711 | 94,276 | 120,840 | 120,840 | 147,870 |
| Benefits - Retirement | 43,052 | 89,019 | 108,060 | 108,060 | 98,110 |
| Benefits - Workers Comp. | 599 | 2,739 | 6,640 | 6,640 | 2,650 |
| TOTAL PERSONNEL | 351,840 | 749,821 | 878,880 | 836,090 | 834,830 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 2,118 | 3,040 | 3,650 | 3,650 | 3,650 |
| Uniform Expense | 155 | 904 | 1,250 | 1,250 | 800 |

GENERAL FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Travel & Training | 7,314 | 6,000 | 13,000 | 7,000 | 8,000 |
| 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 | 6,000 | 7,200 |
| Gasoline | 460 | 4,218 | 4,700 | 4,700 | 4,700 |
| Professional & Tech Services | 15,355 | 22,168 | 40,000 | 47,500 | 10,000 |
| 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 | 6,000 |
| TOTAL OPERATIONS | 66,351 | 101,701 | 112,660 | 95,510 | 61,260 |
| CAPITAL OUTLAY | | | | | |
| Purchase of Capital Asset | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL PLANNING & ECON. DEVELOPMENT | 418,191 | 851,522 | 991,540 | 931,600 | 896,090 |
| 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 | 1,800,000 | - |
| 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 | - | 250,000 | - |
| TOTAL TRANSFERS | 3,534,037 | 3,415,896 | 2,053,740 | 4,171,515 | 1,819,354 |
| 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 | 10,000 |
| Appropriate to Fund Balance, General Fund | 1,398,468 | 177,434 | - | - | 414,972 |
| TOTAL CONTRIBUTIONS | 1,411,884 | 244,831 | 109,625 | 109,625 | 431,472 |
| TOTAL TRANSFERS AND CONTRIBUTIONS | 4,945,921 | 3,660,726 | 2,163,365 | 4,281,140 | 2,250,826 |
| TOTAL GENERAL FUND EXPENDITURES | 14,754,541 | 15,339,795 | 15,159,540 | 18,487,915 | 15,138,925 |

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 | - | - | 500 |
| TOTAL STATE ST REVENUES | 252,500 | 66,021 | 13,500 | 13,500 | 14,000 |
| EXPENDITURES | | | | | |
| Miscellaneous Expense | - | - | - | - | - |
| Professional & Tech Services | 2,500 | - | 1,500 | 1,500 | 14,000 |
| Other Improvements | - | 66,021 | - | - | - |
| Trfr to Rereation Fund | 250,000 | - | - | - | - |
| Appropriate to Fund Balance | - | - | 12,000 | 12,000 | - |
| TOTAL STATE ST EXPENDITURES | 252,500 | 66,021 | 13,500 | 13,500 | 14,000 |

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 | 8,325 |
| Tax Participation Agreements | - | - | - | 250,000 | - |
| Appropriate to Fund Balance | - | 6,628 | 5,900 | - | 4,575 |
| 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 | 41,300 |
| TOTAL 700N CDA REVENUES | 159,664 | 196,160 | 189,400 | 4,710,280 | 240,700 |
| EXPENDITURES | | | | | |
| Miscellaneous Expense | 25 | - | - | - | - |
| Professional & Tech Services | 3,450 | 2,250 | 5,000 | 68,980 | 15,500 |
| 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 | 240,700 |

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 |

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> |

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 | - | - | - | 474,465 | 297,725 |
| TOTAL PARC TAX FUND REVENUES | 1,000,299 | 937,319 | 987,000 | 1,461,465 | 1,284,725 |
| PARC TAX FUND EXPENDITURES | | | | | |
| DEPT: AQUATICS CENTER | | | | | |
| Operating Supplies & Maint | - | - | 25,000 | 25,000 | 27,000 |
| Pool Chemicals | 65,624 | 79,620 | 75,000 | 75,000 | 80,000 |
| 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 | 632,800 |
| 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 | - | - | - | - | 100,000 |
| 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 | 225,700 |
| 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 | - |
| Other Services | - | - | - | - | - |
| Building Improvements | 21,900 | - | - | - | - |
| TOTAL VETERANS HALL | 26,284 | 2,199 | 30,500 | 30,500 | 2,500 |
| 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 | 6,000 | 15,000 |
| TOTAL GRANTS TO OTHER ENTITIES | 9,104 | 15,000 | 15,000 | 6,000 | 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 | 1,461,465 | 1,284,725 |

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 |

**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 | 1,255,500 | 1,761,500 |
| TOTAL ROAD FUND REVENUES | 2,726,111 | 2,853,100 | 2,576,500 | 3,076,500 | 3,576,500 |
| 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 |
| 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 | 2,900,000 | 3,400,000 |
| TOTAL CAPITAL OUTLAY | 1,355,069 | 2,557,103 | 2,400,000 | 2,900,000 | 3,400,000 |
| TOTAL ROAD FUND EXPENDITURES | 2,726,111 | 2,853,100 | 2,576,500 | 3,076,500 | 3,576,500 |
| CIP 41 - FACILITIES | | | | | |
| REVENUES | | | | | |
| Transfer from General Fund | 500,000 | - | - | - | - |
| Use of Fund Balance | - | - | - | - | 460,000 |
| TOTAL FACILITIES CIP REVENUES | 500,000 | - | - | - | 460,000 |
| EXPENDITURES | | | | | |
| OPERATIONS | | | | | |
| Trfr to Recreation Fund | - | - | - | - | 460,000 |
| Appropriate to Fund Balance | 432,643 | - | - | - | - |
| TOTAL OPERATIONS | 432,643 | - | - | - | 460,000 |
| CAPITAL OUTLAY | | | | | |
| City Center Improvements | 67,357 | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 67,357 | - | - | - | - |
| TOTAL FACILITIES CIP EXPENDITURES | 500,000 | - | - | - | 460,000 |
| 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 |
| 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 | - |
| 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 | - | - | - | - |
| 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 |

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 | 50,000 |
| 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 | 5,445,445 | 346,819 |
| TOTAL WATER FUND REVENUES | 4,589,678 | 8,986,668 | 8,500,609 | 9,434,360 | 3,925,179 |
| EXPENDITURES | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 241,245 | 270,012 | 299,210 | 299,210 | 306,140 |
| Salaries & Wages - Overtime | 7,360 | 11,914 | 12,000 | 14,500 | 15,000 |
| Salaries - Temp Employees | 1,332 | 18,607 | - | - | - |
| Benefits - FICA | 18,787 | 23,157 | 23,820 | 24,000 | 24,580 |
| Benefits - LTD | 974 | 1,131 | 1,370 | 1,370 | 1,210 |
| Benefits - Life | 356 | 375 | 440 | 440 | 360 |
| Benefits - Insurance Allowance | 75,537 | 53,642 | 84,160 | 84,160 | 67,240 |
| Benefits - Retirement | 49,023 | 50,705 | 58,870 | 58,870 | 57,380 |
| 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 | 1,880 |
| TOTAL PERSONNEL | 337,423 | 419,930 | 483,590 | 486,270 | 473,790 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 1,453 | 10,305 | 11,300 | 5,300 | 5,500 |
| Uniform Expense | 1,519 | 3,335 | 3,470 | 3,555 | 3,470 |
| Travel & Training | 4,136 | 4,340 | 3,750 | 4,000 | 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 | 15,000 | 15,000 |
| Professional & Tech Services | 153,651 | 1,376,313 | 518,300 | 300,000 | 157,800 |
| Services - Impact Fees | - | - | 10,000 | - | - |
| Bad Debt Expense | - | - | 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 | 1,080 |
| Purchase of Equipment | 3,372 | 537 | 5,000 | 2,500 | 5,000 |
| Water Stock Assessment | 245,746 | 248,237 | 304,500 | 240,000 | 294,500 |
| 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 | 360,531 | 353,835 |
| Appropriate to Impact Fee Bal | - | - | 105,500 | 115,500 | 78,000 |
| Appropriate to Fund Balance | 2,109,309 | 6,173,062 | - | - | - |
| TOTAL OPERATIONS | 3,560,643 | 8,012,670 | 2,262,019 | 1,939,080 | 1,806,389 |

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 | - |
| Wells - Capital Exp | 74,915 | 123,350 | 1,050,000 | 220,000 | 1,505,000 |
| 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 | 100,000 |
| Impact Fee Projects | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 691,612 | 554,068 | 5,755,000 | 7,009,010 | 1,645,000 |
| TOTAL WATER FUND EXPENDITURES | 4,589,678 | 8,986,668 | 8,500,609 | 9,434,360 | 3,925,179 |

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 | 1,800,000 | - |
| Use of Impact Fees | 304,125 | 334,594 | - | - | - |
| Use of Fund Balance | - | - | 99,893 | - | 517,734 |
| TOTAL SEWER FUND REVENUES | 2,384,199 | 3,752,050 | 2,799,033 | 3,999,140 | 2,864,065 |
| EXPENDITURES | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 129,516 | 104,043 | 159,820 | 159,820 | 166,950 |
| 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 | 13,240 |
| Benefits - LTD | 485 | 489 | 730 | 730 | 660 |
| Benefits - Life | 197 | 190 | 240 | 240 | 250 |
| Benefits - Insurance Allowance | 39,009 | 26,253 | 40,000 | 40,000 | 42,240 |
| Benefits - Retirement | 23,901 | 20,985 | 30,920 | 30,920 | 30,680 |
| Benefit Expense | (23,015) | (27,014) | - | - | - |
| Actuarial Calc'd Pension Exp | (5,476) | 9,029 | - | - | - |
| Benefits - Workers Comp. | 435 | 641 | 1,990 | 1,990 | 1,020 |
| TOTAL PERSONNEL | 176,462 | 144,344 | 252,390 | 252,390 | 261,040 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 1,238 | 3,970 | 11,030 | 3,500 | 8,390 |
| Uniform Expense | 718 | 1,670 | 1,760 | 1,760 | 1,760 |
| Travel & Training | 836 | 2,752 | 2,000 | 300 | 2,000 |
| Office Supplies | 860 | 652 | 1,000 | 1,000 | 500 |
| Operating Supplies & Maint | 36,739 | 53,453 | 47,600 | 63,600 | 63,600 |
| 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 | 30,000 | 30,000 |
| 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 | 80,000 | 113,700 |
| Bad Debt Expense | - | - | 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 | 600,000 |
| Equipment Rental | 6,801 | 2,832 | 4,200 | 4,200 | 4,300 |
| Other Services | 3,001 | 4,197 | 6,800 | 6,800 | 1,080 |
| 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 | 360,531 | 353,835 |
| Appropriate to Impact Fee Bal | - | - | - | - | - |
| Appropriate to Fund Balance | 373,951 | 1,696,362 | - | 352,836 | - |
| TOTAL OPERATIONS | 1,902,752 | 3,427,172 | 1,621,143 | 2,002,530 | 1,627,025 |
| CAPITAL OUTLAY | | | | | |
| Purchase of Capital Asset | 6,847 | 7,940 | 132,000 | 132,000 | 50,000 |
| Special Projects | 263,617 | 117,603 | 713,500 | 1,525,000 | 776,000 |
| Infiltration Elimination | 34,522 | 54,990 | 80,000 | 87,220 | 150,000 |
| Impact Fee Projects | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 304,986 | 180,533 | 925,500 | 1,744,220 | 976,000 |
| TOTAL SEWER FUND EXPENDITURES | 2,384,199 | 3,752,050 | 2,799,033 | 3,999,140 | 2,864,065 |

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 | 625,000 |
| Recycling Collection Fees | 84,383 | 105,660 | 106,000 | 106,000 | 110,000 |
| Sundry Revenue | - | - | - | - | - |
| Transfer from General Fund for CW Cleanup | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Use of Fund Balance | - | - | - | - | 17,803 |
| TOTAL SOLID WASTE REVENUES | 619,349 | 698,160 | 720,000 | 720,000 | 762,803 |
| EXPENDITURES | | | | | |
| Other Supplies & Services | - | - | - | - | - |
| Republic Collection Fees | 285,914 | 317,722 | 341,500 | 341,500 | 365,405 |
| Landfill | 145,481 | 160,080 | 162,000 | 162,000 | 174,960 |
| Republic Recycling Charges | 115,137 | 120,514 | 125,750 | 125,750 | 132,038 |
| 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 | 45,000 |
| 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 | 29,400 |
| Appropriate to Fund Balance | 19,851 | 32,340 | 11,350 | 11,350 | - |
| TOTAL SOLID WASTE EXPENDITURES | 619,349 | 698,160 | 720,000 | 720,000 | 762,803 |

**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 | 393,253 | 205,837 |
| TOTAL STORM WATER REVENUES | 1,461,185 | 3,978,525 | 2,588,492 | 1,759,153 | 2,348,155 |
| EXPENDITURES | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 142,401 | 150,638 | 158,790 | 158,790 | 160,780 |
| Salaries & Wages - Overtime | 2,926 | 4,694 | 6,000 | 1,000 | 9,000 |
| Salaries - Temp Employees | 1,332 | 1,635 | - | 1,420 | 1,500 |
| Benefits - FICA | 11,214 | 12,287 | 12,610 | 12,610 | 13,120 |
| Benefits - LTD | 570 | 656 | 720 | 720 | 630 |
| Benefits - Life | 184 | 190 | 240 | 240 | 250 |
| Benefits - Insurance Allowance | 27,339 | 28,477 | 42,420 | 35,665 | 44,670 |
| Benefits - Retirement | 29,484 | 31,318 | 31,710 | 29,800 | 30,530 |
| Benefit Expense | (28,279) | (19,468) | - | - | - |
| Actuarial Calc'd Pension Exp | (6,729) | 13,471 | - | - | - |
| Benefits - Workers Comp. | 509 | 964 | 1,960 | 1,960 | 1,000 |
| TOTAL PERSONNEL | 180,950 | 224,861 | 254,450 | 242,205 | 261,480 |
| OPERATIONS | | | | | |
| Membership Dues & Subscriptions | 401 | 430 | 1,705 | 1,705 | 1,915 |
| 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 | 500 | 500 |
| Operating Supplies & Maint | 28,952 | 36,203 | 33,000 | 41,000 | 33,000 |
| Vehicle and Equipment Maint. | 30,048 | 18,105 | 20,000 | 15,000 | 18,000 |
| Employee Recognition | 82 | 249 | 250 | 250 | 250 |
| Utilities | 5,697 | 5,340 | 5,000 | 6,000 | 6,000 |
| 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 | 145,000 | 126,550 |
| Services - Impact Fees | 1,262 | - | 12,000 | - | - |
| Bad Debt Expense | - | - | 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 | 5,000 | 1,080 |
| 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 | 360,531 | 353,835 |
| Appropriate to Fund Balance | 453,228 | 2,799,354 | - | - | - |
| TOTAL OPERATIONS | 1,262,285 | 3,555,030 | 734,042 | 716,948 | 686,675 |
| CAPITAL OUTLAY | | | | | |
| Purchase of Capital Asset | - | 14,827 | - | - | - |
| Special Projects | 17,950 | 183,807 | 1,600,000 | 800,000 | 1,400,000 |
| Impact Fee Projects | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 17,950 | 198,634 | 1,600,000 | 800,000 | 1,400,000 |
| TOTAL STORM WATER EXPENDITURES | 1,461,185 | 3,978,525 | 2,588,492 | 1,759,153 | 2,348,155 |

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 | 80,000 | 80,000 |
| 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 | 50,000 |
| Fixed Asset Disposal Gain/Loss | - | - | - | - | - |
| Sundry Revenue | - | - | - | - | - |
| Trfr from CIP 41 Facilities | - | - | - | - | 460,000 |
| 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 | - | 250,000 | - |
| Use of Fund Balance | - | - | 1,085,288 | 872,398 | 734,430 |
| TOTAL RECREATION FUND REVENUES | 2,749,389 | 2,900,749 | 2,871,913 | 3,116,138 | 3,244,880 |
| DEPT: AQUATICS FACILITY | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 70,948 | 100,565 | 130,011 | 130,011 | 140,210 |
| 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 | 59,790 |
| Benefits - LTD | 293 | 486 | 580 | 580 | 550 |
| Benefits - Life | 84 | 132 | 200 | 200 | 220 |
| Benefits - Insurance Allowance | 12,253 | 14,466 | 16,090 | 16,090 | 16,860 |
| Benefits - Retirement | 13,766 | 19,224 | 25,520 | 25,520 | 26,080 |
| 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 | 4,640 |
| TOTAL PERSONNEL | 517,286 | 660,709 | 875,769 | 875,769 | 883,350 |
| 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 | | | | | |

RECREATION FUND

| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Original Budget | 2023-2024 Amended Budget | 2024-2025 Budget |
|---|---------------------|---------------------|---------------------------------|--------------------------------|---------------------|
| Improvements | 376,131 | 112,443 | 255,000 | 443,200 | 615,000 |
| 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 | 1,899,225 |
| DEPT: COMMUNITY CENTER | | | | | |
| PERSONNEL | | | | | |
| Salaries & Wages | 188,809 | 179,567 | 216,291 | 216,291 | 231,050 |
| 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 | 18,990 |
| Benefits - LTD | 453 | 321 | 350 | 350 | 330 |
| Benefits - Life | 131 | 76 | 120 | 120 | 140 |
| Benefits - Insurance Allowance | 16,750 | 11,012 | 12,460 | 12,460 | 13,220 |
| Benefits - Retirement | 20,639 | 12,874 | 15,650 | 15,650 | 15,940 |
| Benefit Expense | - | - | - | - | - |
| Actuarial Calc'd Pension Exp | - | - | - | - | - |
| Benefits - Workers Comp. | 742 | 1,148 | 2,800 | 2,800 | 1,470 |
| TOTAL PERSONNEL | 263,114 | 237,228 | 282,529 | 282,529 | 298,140 |
| 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 | 50,000 |
| 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 | - |
| TOTAL OPERATIONS | 208,025 | 283,992 | 336,660 | 423,675 | 340,065 |
| CAPITAL OUTLAY | | | | | |
| Building Improvements | 129,708 | 70,927 | 105,000 | 71,500 | 70,000 |
| Purchase of Capital Asset | - | 11,420 | 20,000 | 20,000 | - |
| TOTAL CAPITAL OUTLAY | 129,708 | 82,348 | 125,000 | 91,500 | 70,000 |
| TOTAL COMMUNITY CENTER | 600,847 | 603,567 | 744,189 | 797,704 | 708,205 |
| 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 | 3,116,138 | 3,244,880 |

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 | 37,000 | 34,000 |
| Contributions from Development | - | - | - | - | - |
| Sundry Revenue | - | - | - | - | - |
| Use of Fund Balance | 8,683 | 8,402 | - | - | - |
| TOTAL TELECOMMUNICATIONS REVENUES | 52,082 | 47,262 | 40,000 | 37,000 | 34,000 |
| EXPENDITURES | | | | | |
| UTOPIA Customer Services | 41,429 | 37,109 | 38,000 | 35,000 | 32,300 |
| Depreciation | 8,153 | 8,153 | - | - | - |
| Admin Costs to General Fund | 2,500 | 2,000 | 2,000 | 1,000 | 1,700 |
| Appropriate to Fund Balance | - | - | - | 1,000 | - |
| TOTAL TELECOMMUNICATIONS EXPENDITURES | 52,082 | 47,262 | 40,000 | 37,000 | 34,000 |

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

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



Notice of Meeting of the Lindon City Redevelopment Agency

The Lindon City Redevelopment Agency will hold a meeting at **5:15 pm on Monday, May 6, 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 March 18, 2024 will be reviewed. *(5 minutes)*

3. **Public Hearing — RDA FY2024-25 Proposed Budget; FY2024 budget amendment; Resolution #2024-4-RDA.** The Board of Directors will receive public comment and review and consider Resolution #2024-4-RDA adopting the FY2025 Proposed Budget for the RDA and amending the FY2024 budget. The RDA will hold a public hearing to amend the FY2024 budget and adopt the FY2025 Final Budget on June 3, 2024. *(10 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: **May 1, 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, March 18, 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

ABSENT

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

COUNCILMEMBER HOYT MOVED TO RECESS THE MEETING OF THE LINDON CITY COUNCIL AND CONVENE THE MEETING OF THE LINDON CITY REDEVELOPMENT AGENCY AT 7:00 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 February 5, 2024 were reviewed.

BOARDMEMBER HOYT MOVED TO APPROVE THE MINUTES OF THE LINDON CITY RDA MEETING OF FEBRUARY 5, 2024 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 #2024-2-RDA. The RDA Board will review and consider Resolution #2024-2-RDAupdates 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 Aaron presented this item stating that there are different types of districts within Lindon where the city gets a larger portion of the property taxes generated. They are then able to put that money back into that district. She then stated that there are currently 4 districts that have funds in the RDA. She then presented the follow changes to the RDA budget:

1. 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.
2. 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.
3. Multiple GL's Use of Fund Balance \$1,519,955
The changes in revenues and expenses are balanced and offset by changes in the use of fund balances.

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

BOARDMEMBER BRODERICK MOVED TO CLOSE THE PUBLIC HEARING.
BOARDMEMBER HOYT 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 STEWART MOVED TO APPROVE RESOLUTION #2024-2-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.

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.

BOARDMEMBER HOYT MOVED TO OPEN THE PUBLIC HEARING.

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

Kristen Aaron presented the tentative budget to the RDA. 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 BRODERICK 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 BRODERICK MOVED TO APPROVE RESOLUTION #2024-3-RDA ADOPTING THE FY2025 TENTATIVE BUDGET FOR THE RDA AS PRESENTED. 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 7:12 P.M. BOARDMEMBER STEWART SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Approved – May 6 , 2024

Adam Cowie, Executive Secretary

Carolyn O. Lundberg, Chairman

(See RDA agenda)

2. **Approval of Minutes** — The minutes of the regular Lindon City Redevelopment Agency meeting of March 18, 2024 will be reviewed.
(5 minutes)

Sample Motion: I move to approve the RDA minutes from March 18, 2024.

3. **Public Hearing — RDA FY2024-25 Proposed Budget; FY2024 budget amendment; Resolution #2024-4-RDA.** The Board of Directors will receive public comment and review and consider Resolution #2024-4-RDA adopting the FY2025 Proposed Budget for the RDA and amending the FY2024 budget. The RDA will hold a public hearing to amend the FY2024 budget and adopt the FY2025 Final Budget on June 3, 2024.
(10 minutes)

See attached Resolution and budget document that includes amendments to the FY2024 RDA budget and FY2025 Proposed Budget.

Sample Motion: I move to (approve, continued, deny) Resolution #2024-4-RDA.

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 | - | - | 500 |
| TOTAL STATE ST REVENUES | 252,500 | 66,021 | 13,500 | 13,500 | 14,000 |
| EXPENDITURES | | | | | |
| Miscellaneous Expense | - | - | - | - | - |
| Professional & Tech Services | 2,500 | - | 1,500 | 1,500 | 14,000 |
| Other Improvements | - | 66,021 | - | - | - |
| Trfr to Rereation Fund | 250,000 | - | - | - | - |
| Appropriate to Fund Balance | - | - | 12,000 | 12,000 | - |
| TOTAL STATE ST EXPENDITURES | 252,500 | 66,021 | 13,500 | 13,500 | 14,000 |

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 | 8,325 |
| Tax Participation Agreements | - | - | - | 250,000 | - |
| Appropriate to Fund Balance | - | 6,628 | 5,900 | - | 4,575 |
| 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 | 41,300 |
| TOTAL 700N CDA REVENUES | 159,664 | 196,160 | 189,400 | 4,710,280 | 240,700 |
| EXPENDITURES | | | | | |
| Miscellaneous Expense | 25 | - | - | - | - |
| Professional & Tech Services | 3,450 | 2,250 | 5,000 | 68,980 | 15,500 |
| 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 | 240,700 |

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 |

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> |

RESOLUTION NO. 2024-4-RDA

**A RESOLUTION AMENDING THE 2023-24 (FY2024) LINDON CITY
REDEVELOPMENT AGENCY (RDA) BUDGET AND ADOPTING THE 2024-25
(FY2025) PROPOSED BUDGET AND SETTING AN EFFECTIVE DATE.**

WHEREAS, the Redevelopment Agency (RDA) of Lindon City has traditionally adopted a Proposed Budget to identify proposed revenues and expenditures anticipated in the fiscal year (FY) 2025 budget; and

WHEREAS, the Board of Directors held a public hearing on March 18, 2024 to receive public comment on the Tentative Budget for FY2025; and

WHEREAS, the Board of Directors desires to amend the current FY2024 budget to reflect approved changes in recent expenditures and/or revenues; and

WHEREAS, the Board of Directors desires public input on the Proposed Budget; and

WHEREAS, the Proposed Budget will continue to be refined and discussed in additional public hearings prior to adoption of the final FY2025 budget.

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

Section 1. The Lindon City RDA FY2024 Budget is amended and the FY2025 Proposed 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 _____ day of _____, 2024.

By _____
Carolyn O. Lundberg, Mayor

Attest:

By _____
Adam M. Cowie, Executive Secretary

Adjourn the RDA and reconvene the Lindon City Council meeting:

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

12. Policy Manual updates: Resolution #2024-12-R. The Council will review proposed changes to the Lindon City Policies & Procedures Manual. *(15 Minutes)*

Sample Motion: I move to (approve, continued, deny) Resolution #2024-12-R.

RESOLUTION NO. 2024-12-R

A RESOLUTION APPROVING UPDATED POLICIES AND PROCEDURES FOR LINDON CITY EMPLOYEES, TO BE INCLUDED IN THE LINDON CITY POLICIES AND PROCEDURES MANUAL, AND SETTING AN EFFECTIVE DATE.

WHEREAS, the Lindon City Policies and Procedures Manual (Manual) was created by ordinance in Lindon City Code Chapter 1.20, to govern the administrative functions and employee policies of the City that are not otherwise outlined within Lindon City Code and identifies the organizational structure, rules, benefits, responsibilities, and obligations of employment with the City including policies on topics such as risk management, proper use of city property and equipment, purchasing and procurement, personnel policies, employee benefits, performance responsibilities, etc., and

WHEREAS, the Manual as is currently constituted, and as may be amended from time to time, is authorized as an official regulatory document of Lindon City and is supplementary to the ordinances thereof, and minor alterations to the Manual can be authorized by the City Administrator, with periodic ratification by the City Council, but significant policy changes to the Manual shall be subject to approval by the City Council after recommendation by the City Administrator, and

WHEREAS, Lindon City desires to now amend portions of the Manual regulating employee and city functions to conform with current practices and laws of the State of Utah; and

WHEREAS, enactment of new and updated Policies and Procedures will ensure fair and legal practices to govern the employee and city practices and job functions for the City; and

WHEREAS, the creation of the new policies will benefit the City and the public for which it serves.

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

Section 1. The Lindon City Policies and Procedures Manual is hereby amended and approved to include updated Policies and Procedures, with a summary of said changes attached in Exhibit A.

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

Adopted and approved this 6th day of May, 2024.

By _____
Carolyn O. Lundberg, Mayor

Attest:

By _____
Britni Laidler, City Recorder

SEAL:

Lindon Policies & Procedures Manual Updates, May 6, 2024

The Lindon Policies & Procedures Manual was last updated on June 16, 2023 and is publicly accessible for download from the 'Administrative Department' page on the city website:

https://media.rainpos.com/442/Lindon_City_Policy_Manual.ADOPTED_w_UPDATES_06.16.2023.pdf

A summary of proposed changes are as follows:

- Correction to miscellaneous scrivener's errors and insignificant clarifications in policy wording.
- **3.3.1 Vehicles Assigned to Employees:** clarification that assigned take-home vehicles are primarily for commuting use to and from work duties and not for personal uses.
- **4.8 Purchase Orders; 4.9 Spending approval Limits & Bid Process:** Purchase Order (PO) threshold changes from \$2,500 to **\$3,500** and \$20,000 changed to **\$50,000** as the max PO amount that can be processed without mayor or council member signature. All budgets are already approved by the City Council as part of the budget process, so this is just an administrative action that typically requires signature by the Mayor for PO's that exceed these dollar amounts (or council member signature if Mayor is unavailable). This will decrease processing times for PO's and improve efficiency in completing projects.
- **5.24 through 5.24.7 (Disciplinary Procedures):** clarification of misc. disciplinary processes and required documentation for actions taken.
- **6.1.3 through 6.1.8 (Work Periods, Overtime, Call-out):** clarification that the 80-hr work period over two-weeks applies only to sworn police officers and is not applicable to the administrative staff in the police department.
- **6.7.2 Exempt Employees:** clarification of intent that the hours worked in the week can be both actual work hours and hours 'accrued' during the week through use of leave time (sick, vacation, etc.).
- **6.18 Facility Rentals:**
 - "Full-time and permanent part-time employees, Planning Commissioners and Elected Officials are entitled to four (4) free rentals of city facilities per calendar year, excluding the Aquatics Center facilities. Facilities available for rent include park pavilions, Veterans Hall, and Community Center rooms. Use of free rentals of City facilities is subject to availability. Free rentals are primarily intended for family or social purposes / activities that the employee is associated with. and Free rentals shall not be used ~~for~~ to off-set costs of entities performing business activities, nor for profit generating business ventures, nor political purposes for a candidate, party, or partisan issue, or similar political events (with exception that free rentals can be used for Lindon caucus meetings when the employee is present). (Updated Oct. 19, 2020 Resolution #2020-24-R); (Updated February 7, 2022 Resolution #2022-3-R)"
- **6.19 Fitness Room Use:** struck in its entirety since this room at the Community Center has been repurposed and no longer exists.

13. Discussion Item: Alpine School District Reconfiguration Options The Council will review and discuss options that have been presented by ASD and other communities regarding possible reconfiguration of the school district boundaries. *(40 Minutes)*

New legislation ([SB 221](#)), has created opportunity for cities to enter into interlocal agreements to split from existing school districts and form their own school districts. As you're aware, Saratoga Springs, Eagle Mountain and Fairfiled have entered into an interlocal agreement with intent to study the issue of separating from the Alpine School District and creating their own district. Additionally, Lehi, Alpine, Highland, Cedar Hills, and American Fork have also entered into their own interlocal agreement to announce their intent to split from ASD and study this possible split. Each group of cities will study their potential configuration and are required to take public comment on the proposals and then vote as Council's to determine whether to put the item on the ballot for their citizens to vote upon.

Details from Alpine School District on possible reconfiguration options, including ASD's April 24, 2024 presentation slides outlining details of various split options, can be found here:

https://drive.google.com/drive/folders/1nAbN7cPr0rYoHbfGAuUT_ShmOXctTZ6s

<https://drive.google.com/drive/folders/16g7xYwawxwHOpWAQNjmCknubuluZx4CF>

Here's a link to the presentation to the ASD Board by MGT, the consultants hired to perform their study of possible District reconfigurations. Start at [2:58:10](#) in the video at this link:

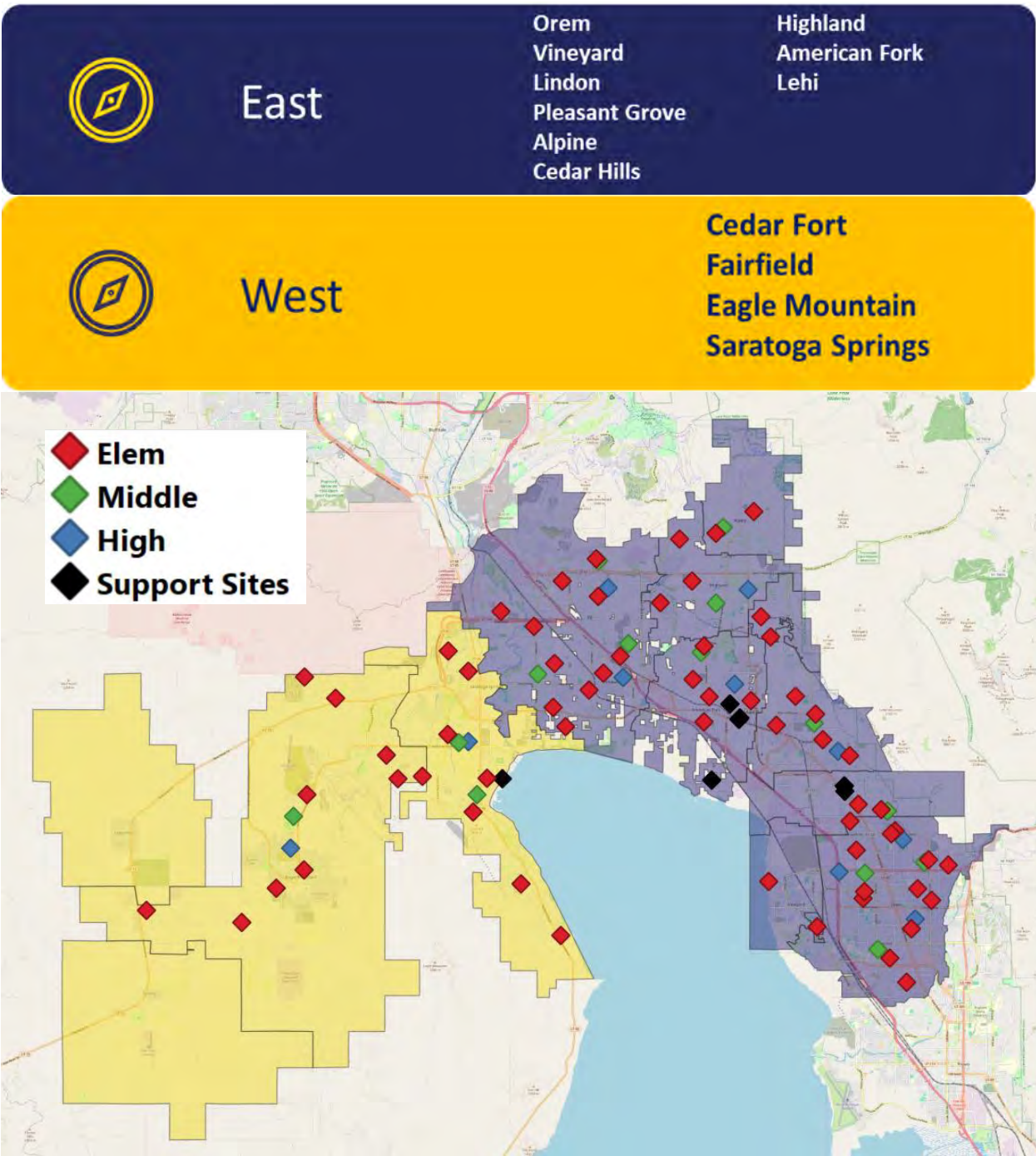
<https://www.youtube.com/live/t8JgJlpDGEo?si=2EtYJaalHmqVNsSf&t=10690> Watch until 3:07:00, then jump to [3:25:13](#) for the summary recommendations by MGT and summary of their study respondents (over 11,000 people provided comments during their study).

As you are aware, the cities to the north of PG have effectively chosen to go with the MGT [Option #4 shown in the video](#), which is the three-way ASD District split with PG, Lindon, Orem, Vineyard remaining as an independent district.


Lindon has been invited to additional discussion meetings on this issue on May 7th at 3:00pm at Orem Library Hall, and on May 8th at 2pm or 4pm at Alpine School District offices.

No motions will be made on this item.

Option 3



8. SCENARIOS AND OPTIONS

| <div>  <div> East </div> <div> Orem Vineyard Lindon Pleasant Grove Alpine Cedar Hills </div> <div> Highland American Fork Lehi </div> </div> | | | | |
|--|------------------------|---------------|---------------|-----------------|
| Enrollment | Adjusted Taxable Value | Revenue | Expenses | Surplus/Deficit |
| 59,791 | \$40,105,380,546 | \$543,736,864 | \$558,335,796 | (\$14,598,932) |

| \$200M Bond (New) | | |
|------------------------------------|----------------------------|--------------------------------------|
| <u>Est Annual Payment (20 Yr.)</u> | <u>Required Increments</u> | <u>Est Annual Cost Per Household</u> |
| (14,444,444) | 3.11 | \$86.05 |

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost Per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 4,641,669 | (14,598,932) | 3.15 | \$86.97 |

| | | | | |
|---|--|--|--|--|
| <div>  <div> West </div> <div> Cedar Fort Fairfield Eagle Mountain Saratoga Springs </div> </div> | | | | |
|---|--|--|--|--|

| Enrollment | Adjusted Taxable Value | Revenue | Expenses | Surplus/Deficit |
|------------|------------------------|---------------|---------------|-----------------|
| 24,623 | \$9,144,295,315 | \$223,920,537 | \$196,397,796 | \$27,522,741 |

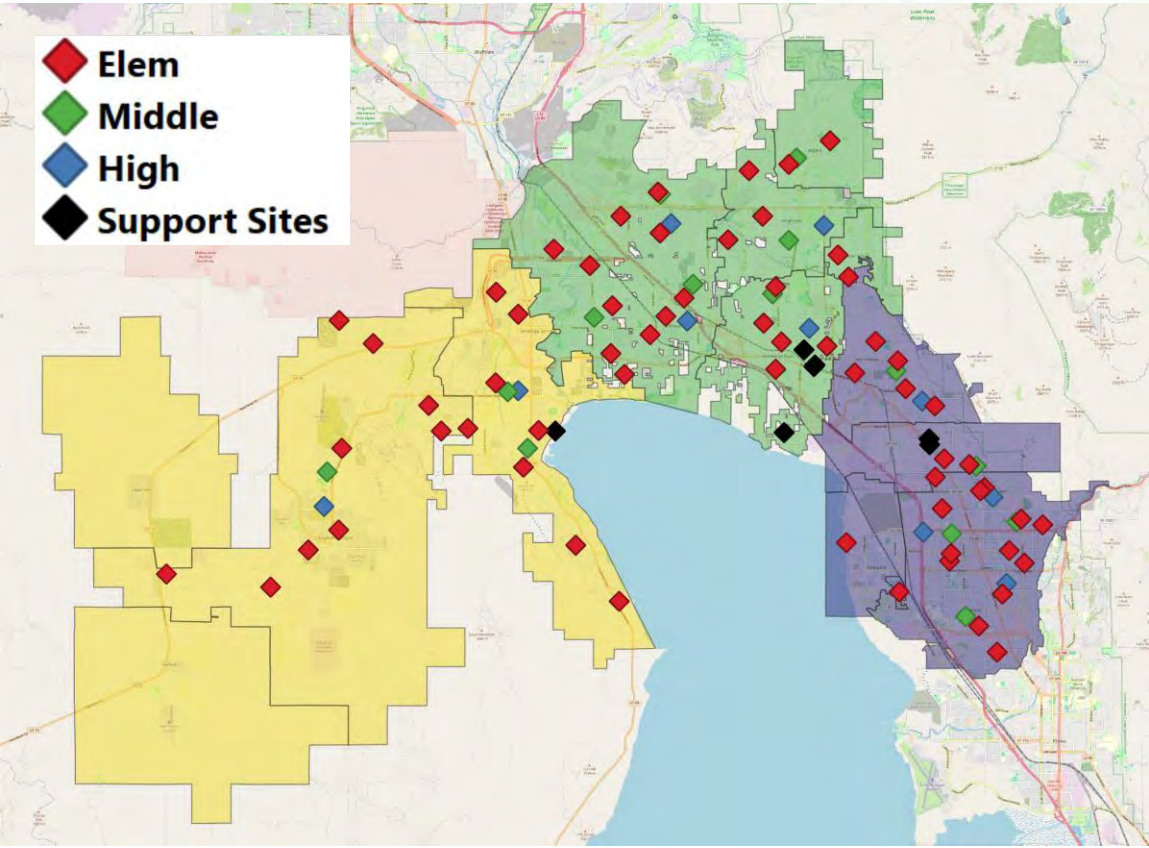
| \$200M Bond (New) | | |
|------------------------------------|----------------------------|--------------------------------------|
| <u>Est Annual Payment (20 Yr.)</u> | <u>Required Increments</u> | <u>Est Annual Cost Per Household</u> |
| (14,444,444) | 13.65 | \$377.41 |

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost Per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 1,058,331 | 27,522,741 | - | - |

*Note: Revenue includes local tax, state, federal and other sources. Expenses include direct school expenses and district-wide support. Estimated annual cost per household is based upon \$500K property valuation. All figures are estimates for comparison application based upon ASD FY2023 budget.

Option 4

| | | |
|---|---------|---|
|  | East | Orem Vineyard Lindon Pleasant Grove |
|  | West | Cedar Fort Fairfield Eagle Mountain Saratoga Springs |
|  | Central | Lehi Alpine Highland American Fork Cedar Hills |





East

Orem

Vineyard

Lindon

Pleasant Grove

| Enrollment | Adjusted Taxable Value | Revenue | Expenses | Surplus/Deficit |
|-----------------------------|------------------------|---------------------|-------------------------------|-----------------|
| 25,175 | \$17,901,961,144 | \$228,940,402 | \$235,326,064 | (\$6,385,662) |
| \$200M Bond (New) | | | | |
| Est Annual Payment (20 Yr.) | | Required Increments | Est Annual Cost Per Household | |
| (14,444,444) | | 6.97 | \$192.78 | |

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost Per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 2,071,916 | (\$6,385,662) | 3.18 | \$85.22 |



West

Cedar Fort

Fairfield

Eagle Mountain

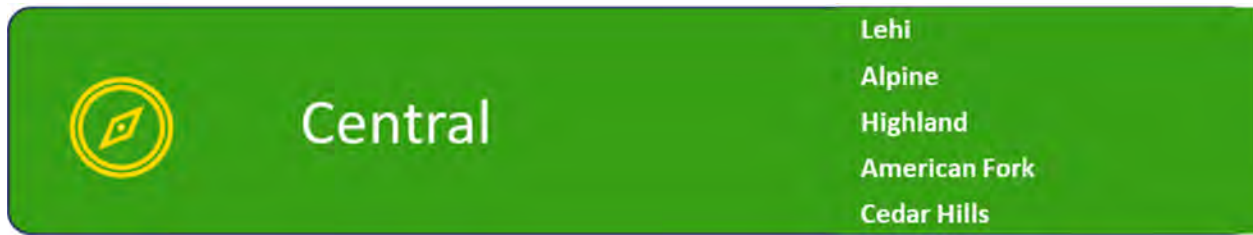
Saratoga Springs

| Enrollment | Adjusted Taxable Value | Revenue | Expenses | Surplus/Deficit |
|------------|------------------------|---------------|---------------|-----------------|
| 24,623 | \$9,144,295,315 | \$223,920,537 | \$196,397,796 | \$27,522,741 |

| \$200M Bond (New) | | | | |
|-----------------------------|--|---------------------|-------------------------------|--|
| Est Annual Payment (20 Yr.) | | Required Increments | Est Annual Cost Per Household | |
| (14,444,444) | | 13.65 | \$377.41 | |

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost Per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 1,058,331 | \$27,522,741 | - | - |

8. SCENARIOS AND OPTIONS



| Enrollment | Adjusted Taxable Value | Revenue | Expenses | Surplus/Deficit |
|------------|------------------------|---------------|---------------|-----------------|
| 34,616 | \$22,203,419,402 | \$314,796,463 | \$323,009,732 | (\$8,213,269) |

| <u>\$200M Bond (New)</u> | | |
|------------------------------------|----------------------------|--------------------------------------|
| <u>Est Annual Payment (20 Yr.)</u> | <u>Required Increments</u> | <u>Est Annual Cost Per Household</u> |
| (14,444,444) | 5.62 | \$155.43 |

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost Per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 2,569,753 | (\$8,213,269) | 3.20 | \$88.38 |

*Note: Revenue includes local tax, state, federal and other sources. Expenses include direct school expenses and district-wide support. Estimated annual cost per household is based upon \$500K property valuation. All figures are estimates for comparison application based upon ASD FY2023 budget.



Alpine School District Reconfiguration Data

April 24, 2024

Option 1 - One District

120

| | | | |
|---------------|---------------|----------------|------------------|
| Alpine | Alpine | Eagle Mountain | Orem |
| | American Fork | Fairfield | Pleasant Grove |
| | Cedar Fort | Highland | Saratoga Springs |
| | Cedar Hills | Lehi | Vineyard |
| | Draper | Lindon | |

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 84,668 | 49,249,675,861 | 767,657,401 | 754,731,657 | 12,925,744 |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 1.27 | \$35.04 |

FY23 Operations (Fund 10 & Fund 23)

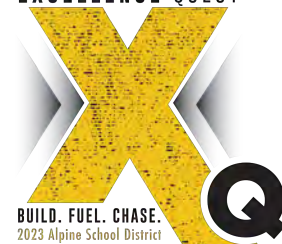
| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 5,700,000 | 12,925,744 | - | - |

* Revenue includes local tax, state, federal, and other sources.

* Expenses include direct and support.

* Estimated Annual Cost Per Household based on \$500k household.

EXCELLENCE QUEST



Option 1 - One District

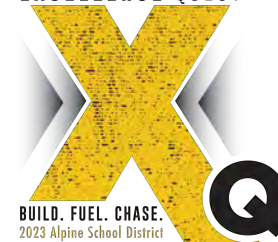
121

| | | | |
|---------------|---------------|----------------|------------------|
| Alpine | Alpine | Eagle Mountain | Orem |
| | American Fork | Fairfield | Pleasant Grove |
| | Cedar Fort | Highland | Saratoga Springs |
| | Cedar Hills | Lehi | Vineyard |
| | Draper | Lindon | |

FY23 - Year End Revenue and Expenditures for ASD (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|--------------------------|----------------------|----------------------|--------------------------|----------------------|-----------------------|--------------------|---------------|-------------------|--------------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) | Other Local Income | Total | Direct School | *Support Depts | Total | |
| TOTAL CURRENT ASD | 675,534,610 | - | 65,316,909 | 7,875,000 | 18,930,882 | 767,657,401 | 590,901,012 | 163,830,645 | 754,731,657 | 12,925,744 |

EXCELLENCE QUEST



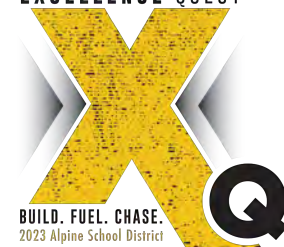
Option 1 - One District

122

| <u>District</u> | <u>Adj Taxable Values</u> | <u>% of Adj Tax Value</u> | <u>FY24 Capital Levy Rate</u> | <u>Capital Levy Amount</u> | <u>Portion of GO Bond Outstanding Debt</u> | <u>Portion of Lease Revenue Bond Outstanding Debt</u> | <u>Portion of Total Bond Debt</u> |
|---|---------------------------|---------------------------|-------------------------------|----------------------------|--|---|-----------------------------------|
| Alpine Alpine, American Fork, Cedar Fort, Cedar Hills, Draper, Eagle Mountain, Fairfield, Highland, Lehi, Lindon, Orem, Pleasant Grove, Saratoga Springs, Vineyard | 49,249,675,861 | 100% | 0.001018 | \$ 47,117,973 | \$ 380,000,000 | \$ 158,865,000 | \$ 538,865,000 |

| FY23 Enrollment | FY29 Projected Enrollment |
|-----------------|---------------------------|
| 84,668 | 85,354 |

EXCELLENCE QUEST



Option 1 - One District

123

| FY13 | | | | | FY24 | | | | | |
|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------|
| City | K-6 | 7-9 | 10-12 | Total | K-6 | 7-9 | 10-12 | Total | Growth | % Growth |
| Alpine | 1,094 | 696 | 812 | 2,602 | 753 | 547 | 682 | 1,982 | (620) | -24% |
| American Fork | 3,494 | 1,583 | 1,477 | 6,554 | 3,117 | 1,597 | 1,726 | 6,440 | (114) | -2% |
| Cedar Fort | 32 | 29 | 24 | 85 | 44 | 16 | 14 | 74 | (11) | -13% |
| Cedar Hills | 1,478 | 670 | 618 | 2,766 | 878 | 488 | 685 | 2,051 | (715) | -26% |
| Draper (in ASD) | 487 | 144 | 114 | 745 | 360 | 164 | 149 | 673 | (72) | -10% |
| Eagle Mountain | 4,321 | 1,271 | 898 | 6,490 | 7,281 | 2,985 | 2,813 | 13,079 | 6,589 | 102% |
| Fairfield | 10 | 7 | 4 | 21 | 11 | 6 | 6 | 23 | 2 | 10% |
| Highland | 2,560 | 1,317 | 1,315 | 5,192 | 1,881 | 1,252 | 1,510 | 4,643 | (549) | -11% |
| Lehi | 8,548 | 2,815 | 2,154 | 13,517 | 9,669 | 4,592 | 4,556 | 18,817 | 5,300 | 39% |
| Lindon | 1,119 | 592 | 665 | 2,376 | 880 | 569 | 638 | 2,087 | (289) | -12% |
| Orem | 8,832 | 3,760 | 3,759 | 16,351 | 6,878 | 3,356 | 3,621 | 13,855 | (2,496) | -15% |
| Pleasant Grove | 4,324 | 1,742 | 1,736 | 7,802 | 3,102 | 1,698 | 1,927 | 6,727 | (1,075) | -14% |
| Saratoga Springs | 3,797 | 1,180 | 887 | 5,864 | 6,211 | 2,697 | 2,596 | 11,504 | 5,640 | 96% |
| Vineyard | 12 | 4 | 6 | 22 | 1,437 | 456 | 402 | 2,295 | 2,273 | 10332% |
| Total | 40,108 | 15,810 | 14,469 | 70,387 | 42,502 | 20,423 | 21,325 | 84,250 | 13,863 | 20% |

EXCELLENCE QUEST



Option 2 - Two Districts

124

East

Alpine
American Fork
Cedar Hills
Draper
Highland

Lindon
Orem
Pleasant Grove
Vineyard

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 42,497 | 29,234,207,789 | 386,048,507 | 408,057,382 | (22,008,875) |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 2.13 | \$59.03 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 3,383,474 | (22,008,875) | \$ 6.50 | \$ 179.87 |

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 42,171 | 20,015,468,072 | 381,582,704 | 369,113,229 | 12,469,474 |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 3.12 | \$86.21 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 2,316,526 | 12,469,474 | \$ - | \$ - |

West

Cedar Fort
Eagle Mountain
Fairfield
Lehi
Saratoga Springs

* Revenue includes local tax, state, federal, and other sources.

* Expenses include direct and support.

* Estimated Annual Cost Per Household based on \$500k household.

EXCELLENCE QUEST



Option 2 - Two Districts

125

East

Alpine
American Fork
Cedar Hills
Draper
Highland

Lindon
Orem
Pleasant Grove
Vineyard

FY23 - Year End Revenue and Expenditures for ASD & Calculated for East-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 60% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| East | 339,054,676 | - | 32,784,200 | 4,707,744 | 9,501,886 | 386,048,507 | 314,563,982 | 82,231,695 | 396,795,677 | (10,747,170) |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for East-Only (*Overhead for East: \$2,200 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 60% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| East | 339,054,676 | - | 32,784,200 | 4,707,744 | 9,501,886 | 386,048,507 | 314,563,982 | 93,493,400 | 408,057,382 | (22,008,875) |

West

Cedar Fort
Eagle Mountain
Fairfield
Lehi
Saratoga Springs

FY23 - Year End Revenue and Expenditures for ASD & Calculated for West-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 40% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| West | 336,453,744 | - | 32,532,709 | 3,167,256 | 9,428,996 | 381,582,704 | 276,337,029 | 81,600,885 | 357,937,914 | 23,644,789 |

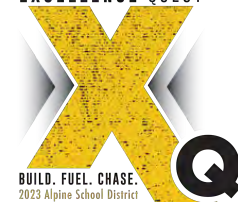
FY23 - Year End Revenue and Expenditures for ASD & Calculated for West-Only (*Overhead for West: \$2,200 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 40% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| West | 336,453,744 | - | 32,532,709 | 3,167,256 | 9,428,996 | 381,582,704 | 276,337,029 | 92,776,200 | 369,113,229 | 12,469,474 |

Overhead for ~40k students

| | Students | Overhead |
|------------|----------|----------|
| Jordan | 57,829 | 2,071 |
| Nebo | 36,623 | 2,276 |
| Washington | 36,453 | 1,767 |
| Canyons | 32,933 | 3,045 |
| Weber | 32,557 | 1,829 |
| Avg | 39,279 | 2,198 |

EXCELLENCE QUEST



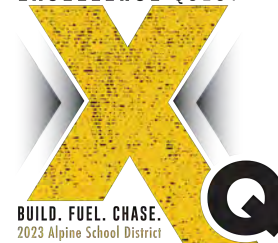
Option 2 - Two Districts

126

| <u>District</u> | | <u>Adj Taxable Values</u> | <u>% of Adj Tax Value</u> | <u>FY24 Capital Levy Rate</u> | <u>Capital Levy Amount</u> | <u>Portion of GO Bond Outstanding Debt</u> | <u>Portion of Lease Revenue Bond Outstanding Debt</u> | <u>Portion of Total Bond Debt</u> |
|-----------------|--|-------------------------------|-------------------------------|-----------------------------------|--------------------------------|--|---|---------------------------------------|
| East | Alpine, American Fork, Cedar Hills, Draper, Highland, Lindon, Orem, Pleasant Grove, Vineyard | 29,234,207,789 | 59% | 0.001018 | \$ 27,968,846 | \$ 225,564,915 | \$ 94,300,974.36 | \$ 319,865,890 |
| West | Cedar Fort, Eagle Mountain, Fairfield, Lehi, Saratoga Springs | 20,015,468,072 | 41% | 0.001018 | \$ 19,149,127 | \$ 154,435,085 | \$ 64,564,026 | \$ 218,999,110 |

| East | FY23 Enrollment | FY29 Projected Enrollment |
|-------------|------------------------|----------------------------------|
| | 42,497 | 39,030 |
| West | FY23 Enrollment | FY29 Projected Enrollment |
| | 42,171 | 46,324 |

EXCELLENCE QUEST



Option 2 - Two Districts

127

| | | FY13 | | | | FY24 | | | | | |
|------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|----------|
| City | | K-6 | 7-9 | 10-12 | Total | K-6 | 7-9 | 10-12 | Total | Growth | % Growth |
| East | Alpine | 1,094 | 696 | 812 | 2,602 | 753 | 547 | 682 | 1,982 | (620) | -24% |
| | American Fork | 3,494 | 1,583 | 1,477 | 6,554 | 3,117 | 1,597 | 1,726 | 6,440 | (114) | -2% |
| | Cedar Hills | 1,478 | 670 | 618 | 2,766 | 878 | 488 | 685 | 2,051 | (715) | -26% |
| | Draper (in ASD) | 487 | 144 | 114 | 745 | 360 | 164 | 149 | 673 | (72) | -10% |
| | Highland | 2,560 | 1,317 | 1,315 | 5,192 | 1,881 | 1,252 | 1,510 | 4,643 | (549) | -11% |
| | Lindon | 1,119 | 592 | 665 | 2,376 | 880 | 569 | 638 | 2,087 | (289) | -12% |
| | Orem | 8,832 | 3,760 | 3,759 | 16,351 | 6,878 | 3,356 | 3,621 | 13,855 | (2,496) | -15% |
| | Pleasant Grove | 4,324 | 1,742 | 1,736 | 7,802 | 3,102 | 1,698 | 1,927 | 6,727 | (1,075) | -14% |
| | Vineyard | 12 | 4 | 6 | 22 | 1,437 | 456 | 402 | 2,295 | 2,273 | 10332% |
| | Total | 23,400 | 10,508 | 10,502 | 44,410 | 19,286 | 10,127 | 11,340 | 40,753 | (3,657) | -8% |

| | | | | | | | | | | | |
|------|------------------|---------------|--------------|--------------|---------------|---------------|---------------|--------------|---------------|---------------|------------|
| West | Cedar Fort | 32 | 29 | 24 | 85 | 44 | 16 | 14 | 74 | (11) | -13% |
| | Eagle Mountain | 4,321 | 1,271 | 898 | 6,490 | 7,281 | 2,985 | 2,813 | 13,079 | 6,589 | 102% |
| | Fairfield | 10 | 7 | 4 | 21 | 11 | 6 | 6 | 23 | 2 | 10% |
| | Lehi | 8,548 | 2,815 | 2,154 | 13,517 | 9,669 | 4,592 | 4,556 | 18,817 | 5,300 | 39% |
| | Saratoga Springs | 3,797 | 1,180 | 887 | 5,864 | 6,211 | 2,697 | 2,596 | 11,504 | 5,640 | 96% |
| | Total | 16,708 | 5,302 | 3,967 | 25,977 | 23,216 | 10,296 | 9,985 | 43,497 | 17,520 | 67% |

EXCELLENCE QUEST



Option 2 - Two Districts

Students who currently attend their neighborhood boundary school, but live in a different district in this option:

| Move to West District (students live in Lehi) | |
|--|--------------------|
| # of Students | Current School |
| 263 | Freedom Elementary |
| 263 | <i>Total</i> |

| Move to East District (students live in Highland) | |
|--|----------------|
| # of Students | Current School |
| 1 | Lehi Jr High |
| 1 | <i>Total</i> |

Option 3 - Two Districts

129

East

Alpine
American Fork
Cedar Hills
Draper
Highland
Lehi
Lindon
Orem
Pleasant Grove
Vineyard

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 61,027 | 40,105,380,546 | 553,509,522 | 564,438,496 | (10,928,973) |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 1.56 | \$43.03 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 4,641,669 | (10,928,973) | \$ 2.35 | \$ 65.11 |

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 23,641 | 9,144,295,315 | 214,121,688 | 209,045,731 | 5,075,957 |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 6.82 | \$188.70 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 1,058,331 | 5,075,957 | \$ - | \$ - |

West

Cedar Fort
Eagle Mountain
Fairfield
Saratoga Springs

* Revenue includes local tax, state, federal, and other sources.

* Expenses include direct and support.

* Estimated Annual Cost Per Household based on \$500k household.

EXCELLENCE QUEST



Option 3 - Two Districts

130

East

Alpine
American Fork
Cedar Hills
Draper
Highland
Lehi
Lindon
Orem
Pleasant Grove
Vineyard

FY23 - Year End Revenue and Expenditures for ASD & Calculated for East-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 75% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| East | 486,892,951 | - | 47,079,121 | 5,892,450 | 13,645,001 | 553,509,522 | 440,248,551 | 118,087,245 | 558,335,796 | (4,826,273) |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for East-Only (*Overhead for East: \$2,035 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 75% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| East | 486,892,951 | - | 47,079,121 | 5,892,450 | 13,645,001 | 553,509,522 | 440,248,551 | 124,189,945 | 564,438,496 | (10,928,973) |

West

Cedar Fort
Eagle Mountain
Fairfield
Saratoga Springs

FY23 - Year End Revenue and Expenditures for ASD & Calculated for West-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 25% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| West | 188,615,469 | - | 18,237,788 | 1,982,550 | 5,285,881 | 214,121,688 | 150,652,461 | 45,745,335 | 196,397,796 | 17,723,892 |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for West-Only (*Overhead for West: \$2,470 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 25% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| West | 188,615,469 | - | 18,237,788 | 1,982,550 | 5,285,881 | 214,121,688 | 150,652,461 | 58,393,270 | 209,045,731 | 5,075,957 |

Overhead for ~60k students

| | Students | Overhead |
|---------|----------|----------|
| Davis | 71,564 | 1,996 |
| Granite | 59,121 | 2,996 |
| Jordan | 57,829 | 2,071 |
| Avg | 64,697 | 2,034 |

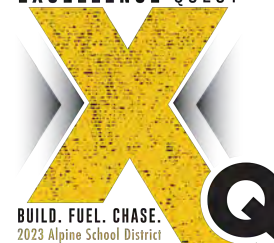
Overhead for ~40k students

| | Students | Overhead |
|------------|----------|----------|
| Jordan | 57,829 | 2,071 |
| Nebo | 36,623 | 2,276 |
| Washington | 36,453 | 1,767 |
| Canyons | 32,933 | 3,045 |
| Weber | 32,557 | 1,829 |
| Avg | 39,279 | 2,198 |

Overhead for ~20k students

| | Students | Overhead |
|-----------|----------|----------|
| Weber | 32,557 | 1,829 |
| Tooele | 23,828 | 1,710 |
| Cache | 19,731 | 2,189 |
| Salt Lake | 19,449 | 3,490 |
| Provo | 13,612 | 3,118 |
| Avg | 21,835 | 2,467 |

EXCELLENCE QUEST



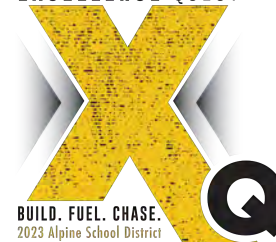
Option 3 - Two Districts

131

| <u>District</u> | | <u>Adj Taxable Values</u> | <u>% of Adj Tax Value</u> | <u>FY24 Capital Levy Rate</u> | <u>Capital Levy Amount</u> | <u>Portion of GO Bond Outstanding Debt</u> | <u>Portion of Lease Revenue Bond Outstanding Debt</u> | <u>Portion of Total Bond Debt</u> |
|-----------------|--|-------------------------------|-------------------------------|-----------------------------------|--------------------------------|--|---|---------------------------------------|
| East | Alpine, American Fork, Cedar Hills, Draper, Highland, Lehi, Lindon, Orem, Pleasant Grove, Vineyard | 40,105,380,546 | 81% | 0.001018 | \$ 38,369,475 | \$ 309,444,567 | \$ 129,368,187 | \$ 438,812,754 |
| West | Cedar Fort, Eagle Mountain, Fairfield, Saratoga Springs | 9,144,295,315 | 19% | 0.001018 | \$ 8,748,497 | \$ 70,555,433 | \$ 29,496,813 | \$ 100,052,246 |

| East | FY23 Enrollment | FY29 Projected Enrollment |
|------|-----------------|---------------------------|
| | 61,027 | 58,258 |
| West | FY23 Enrollment | FY29 Projected Enrollment |
| | 23,641 | 27,096 |

EXCELLENCE QUEST



Option 3 - Two Districts

132

| | | FY13 | | | | FY24 | | | | | | |
|-------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|----------|
| | | City | K-6 | 7-9 | 10-12 | Total | K-6 | 7-9 | 10-12 | Total | Growth | % Growth |
| East | Alpine | 1,094 | 696 | 812 | 2,602 | 753 | 547 | 682 | 1,982 | (620) | -24% | |
| | American Fork | 3,494 | 1,583 | 1,477 | 6,554 | 3,117 | 1,597 | 1,726 | 6,440 | (114) | -2% | |
| | Cedar Hills | 1,478 | 670 | 618 | 2,766 | 878 | 488 | 685 | 2,051 | (715) | -26% | |
| | Draper (in ASD) | 487 | 144 | 114 | 745 | 360 | 164 | 149 | 673 | (72) | -10% | |
| | Highland | 2,560 | 1,317 | 1,315 | 5,192 | 1,881 | 1,252 | 1,510 | 4,643 | (549) | -11% | |
| | Lehi | 8,548 | 2,815 | 2,154 | 13,517 | 9,669 | 4,592 | 4,556 | 18,817 | 5,300 | 39% | |
| | Lindon | 1,119 | 592 | 665 | 2,376 | 880 | 569 | 638 | 2,087 | (289) | -12% | |
| | Orem | 8,832 | 3,760 | 3,759 | 16,351 | 6,878 | 3,356 | 3,621 | 13,855 | (2,496) | -15% | |
| | Pleasant Grove | 4,324 | 1,742 | 1,736 | 7,802 | 3,102 | 1,698 | 1,927 | 6,727 | (1,075) | -14% | |
| | Vineyard | 12 | 4 | 6 | 22 | 1,437 | 456 | 402 | 2,295 | 2,273 | 10332% | |
| Total | | 31,948 | 13,323 | 12,656 | 57,927 | 28,955 | 14,719 | 15,896 | 59,570 | 1,643 | 3% | |

| | | | | | | | | | | | |
|------|------------------|-------|-------|-------|--------|--------|-------|-------|--------|--------|------|
| West | Cedar Fort | 32 | 29 | 24 | 85 | 44 | 16 | 14 | 74 | (11) | -13% |
| | Eagle Mountain | 4,321 | 1,271 | 898 | 6,490 | 7,281 | 2,985 | 2,813 | 13,079 | 6,589 | 102% |
| | Fairfield | 10 | 7 | 4 | 21 | 11 | 6 | 6 | 23 | 2 | 10% |
| | Saratoga Springs | 3,797 | 1,180 | 887 | 5,864 | 6,211 | 2,697 | 2,596 | 11,504 | 5,640 | 96% |
| | Total | 8,160 | 2,487 | 1,813 | 12,460 | 13,547 | 5,704 | 5,429 | 24,680 | 12,220 | 98% |

EXCELLENCE QUEST



Option 3 - Two Districts

Students who currently attend their neighborhood boundary school, but live in a different district in this option:

| Move to West District (students live in Saratoga Springs) | |
|---|-----------------------|
| # of Students | Current School |
| 68 | Lehi High |
| 7 | Lehi Jr High |
| 71 | Willowcreek Middle |
| 397 | Dry Creek Elementary |
| <i>543</i> | <i>Total</i> |

Option 4 - Three Districts

Central

Alpine
American Fork
Cedar Hills
Draper

Highland
Lehi

West

Cedar Fort
Eagle Mountain
Fairfield
Saratoga Springs

East

Lindon
Orem
Pleasant Grove
Vineyard

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 35,862 | 22,203,419,402 | 324,070,912 | 332,513,162 | (8,442,249) |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 2.81 | \$77.72 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 2,569,753 | (8,442,249) | \$ 3.29 | \$ 90.84 |

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 23,641 | 9,144,295,315 | 214,121,688 | 209,045,731 | 5,075,957 |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 6.82 | \$188.70 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 1,058,331 | 5,075,957 | \$ - | \$ - |

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 25,165 | 17,901,961,144 | 229,438,610 | 248,789,339 | (19,350,729) |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 3.49 | \$96.39 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 2,071,916 | (19,350,729) | \$ 9.34 | \$ 258.26 |

* Revenue includes local tax, state, federal, and other sources.

* Expenses include direct and support.

* Estimated Annual Cost Per Household based on \$500k household.

Option 4 - Three Districts

Central

Alpine
American Fork
Cedar Hills
Draper

Highland
Lehi

FY23 - Year End Revenue and Expenditures for ASD & Calculated for Central-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | Total | Expenses | | | Surplus (Deficit) |
|---------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 29% of District | Other Local Income | | Direct School | *Support Depts | Total | |
| Central | 286,118,521 | - | 27,665,647 | 2,268,375 | 8,018,369 | 324,070,912 | 253,616,762 | 69,392,970 | 323,009,732 | 1,061,181 |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for Central-Only (*Overhead for South: \$2,200 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | Total | Expenses | | | Surplus (Deficit) |
|---------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 29% of District | Other Local Income | | Direct School | *Support Depts | Total | |
| Central | 286,118,521 | - | 27,665,647 | 2,268,375 | 8,018,369 | 324,070,912 | 253,616,762 | 78,896,400 | 332,513,162 | (8,442,249) |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for West-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | Total | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 25% of District | Other Local Income | | Direct School | *Support Depts | Total | |
| West | 188,615,469 | - | 18,237,788 | 1,982,550 | 5,285,881 | 214,121,688 | 150,652,461 | 45,745,335 | 196,397,796 | 17,723,892 |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for West-Only (*Overhead for South: \$2,470 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | Total | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 25% of District | Other Local Income | | Direct School | *Support Depts | Total | |
| West | 188,615,469 | - | 18,237,788 | 1,982,550 | 5,285,881 | 214,121,688 | 150,652,461 | 58,393,270 | 209,045,731 | 5,075,957 |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for East-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | Total | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 46% of District | Other Local Income | | Direct School | *Support Depts | Total | |
| East | 200,774,429 | - | 19,413,474 | 3,624,075 | 5,626,632 | 229,438,610 | 186,631,789 | 48,694,275 | 235,326,064 | (5,887,454) |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for East-Only (*Overhead for South: \$2,470 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | Total | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 46% of District | Other Local Income | | Direct School | *Support Depts | Total | |
| East | 200,774,429 | - | 19,413,474 | 3,624,075 | 5,626,632 | 229,438,610 | 186,631,789 | 62,157,550 | 248,789,339 | (19,350,729) |

West

Cedar Fort
Eagle Mountain
Fairfield
Saratoga Springs

East

London
Orem
Pleasant Grove
Vineyard

Overhead for ~40k students

| Students | Overhead |
|------------|----------|
| Jordan | 57,829 |
| Nebo | 36,623 |
| Washington | 36,453 |
| Canyons | 32,933 |
| Weber | 32,557 |
| Avg | 39,279 |

Overhead for ~20k students

| Students | Overhead |
|-----------|----------|
| Weber | 32,557 |
| Tooele | 23,828 |
| Cache | 19,731 |
| Salt Lake | 19,449 |
| Provo | 13,612 |
| Avg | 21,835 |

Option 4 - Three Districts

136

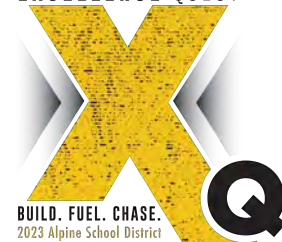
| <u>District</u> | | <u>Adj Taxable Values</u> | <u>% of Adj Tax Value</u> | <u>FY24 Capital Levy Rate</u> | <u>Capital Levy Amount</u> | <u>Portion of GO Bond Outstanding Debt</u> | <u>Portion of Lease Revenue Bond Outstanding Debt</u> | <u>Portion of Total Bond Debt</u> |
|-----------------|--|-------------------------------|-------------------------------|-----------------------------------|--------------------------------|--|---|---------------------------------------|
| Central | Alpine, American Fork, Cedar Hills, Draper, Highland, Lehi | 22,203,419,402 | 45% | 0.001018 | \$ 21,242,375 | \$ 171,316,851 | \$ 71,621,714 | \$ 242,938,565 |
| West | Cedar Fort, Eagle Mountain, Fairfield, Saratoga Springs | 9,144,295,315 | 19% | 0.001018 | \$ 8,748,497 | \$ 70,555,433 | \$ 29,496,813 | \$ 100,052,246 |
| East | Lindon, Orem, Pleasant Grove, Vineyard | 17,901,961,144 | 36% | 0.001018 | \$ 17,127,100 | \$ 138,127,716 | \$ 57,746,473 | \$ 195,874,188 |

| Central | FY23 Enrollment | FY29 Projected Enrollment |
|---------|-----------------|---------------------------|
| | 35,862 | 35,324 |

| West | FY23 Enrollment | FY29 Projected Enrollment |
|------|-----------------|---------------------------|
| | 23,641 | 27,096 |

| East | FY23 Enrollment | FY29 Projected Enrollment |
|------|-----------------|---------------------------|
| | 25,165 | 22,934 |

EXCELLENCE QUEST



Option 4 - Three Districts

137

| | | FY13 | | | | FY24 | | | | | | |
|---------|------------------|--------|-------|-------|--------|--------|-------|-------|--------|---------|--------|----------|
| | | City | K-6 | 7-9 | 10-12 | Total | K-6 | 7-9 | 10-12 | Total | Growth | % Growth |
| Central | Alpine | 1,094 | 696 | 812 | 2,602 | 753 | 547 | 682 | 1,982 | (620) | -24% | |
| | American Fork | 3,494 | 1,583 | 1,477 | 6,554 | 3,117 | 1,597 | 1,726 | 6,440 | (114) | -2% | |
| | Cedar Hills | 1,478 | 670 | 618 | 2,766 | 878 | 488 | 685 | 2,051 | (715) | -26% | |
| | Draper (in ASD) | 487 | 144 | 114 | 745 | 360 | 164 | 149 | 673 | (72) | -10% | |
| | Highland | 2,560 | 1,317 | 1,315 | 5,192 | 1,881 | 1,252 | 1,510 | 4,643 | (549) | -11% | |
| | Lehi | 8,548 | 2,815 | 2,154 | 13,517 | 9,669 | 4,592 | 4,556 | 18,817 | 5,300 | 39% | |
| | Total | 17,661 | 7,225 | 6,490 | 31,376 | 16,658 | 8,640 | 9,308 | 34,606 | 3,230 | 10% | |
| | | | | | | | | | | | | |
| West | Cedar Fort | 32 | 29 | 24 | 85 | 44 | 16 | 14 | 74 | (11) | -13% | |
| | Eagle Mountain | 4,321 | 1,271 | 898 | 6,490 | 7,281 | 2,985 | 2,813 | 13,079 | 6,589 | 102% | |
| | Fairfield | 10 | 7 | 4 | 21 | 11 | 6 | 6 | 23 | 2 | 10% | |
| | Saratoga Springs | 3,797 | 1,180 | 887 | 5,864 | 6,211 | 2,697 | 2,596 | 11,504 | 5,640 | 96% | |
| | Total | 8,160 | 2,487 | 1,813 | 12,460 | 13,547 | 5,704 | 5,429 | 24,680 | 12,220 | 98% | |
| | | | | | | | | | | | | |
| East | Lindon | 1,119 | 592 | 665 | 2,376 | 880 | 569 | 638 | 2,087 | (289) | -12% | |
| | Orem | 8,832 | 3,760 | 3,759 | 16,351 | 6,878 | 3,356 | 3,621 | 13,855 | (2,496) | -15% | |
| | Pleasant Grove | 4,324 | 1,742 | 1,736 | 7,802 | 3,102 | 1,698 | 1,927 | 6,727 | (1,075) | -14% | |
| | Vineyard | 12 | 4 | 6 | 22 | 1,437 | 456 | 402 | 2,295 | 2,273 | 10332% | |
| | Total | 14,287 | 6,098 | 6,166 | 26,551 | 12,297 | 6,079 | 6,588 | 24,964 | (1,587) | -6% | |

EXCELLENCE QUEST



Option 4 - Three Districts

Students who currently attend their neighborhood boundary school, but live in a different district in this option:

| Move to West District (students live in Saratoga Springs) | |
|---|-----------------------|
| # of Students | Current School |
| 68 | Lehi High |
| 7 | Lehi Jr High |
| 71 | Willowcreek Middle |
| 397 | Dry Creek Elementary |
| 543 | Total |

| Move to East District (students live in Pleasant Grove) | |
|---|------------------------|
| # of Students | Current School |
| 175 | American Fork High |
| 4 | Lone Peak High |
| 34 | American Fork Jr High |
| 40 | Mountain Ridge Jr High |
| 87 | Barratt Elementary |
| 6 | Cedar Ridge Elementary |
| 161 | Deerfield Elementary |
| 507 | Total |

Option 5 - Three Districts

139

Central

Alpine
American Fork
Cedar Hills
Draper
Highland
Lehi
Pleasant Grove

West

Cedar Fort
Eagle Mountain
Fairfield
Saratoga Springs

East

Lindon
Orem
Vineyard

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 41,925 | 26,312,911,885 | 379,169,377 | 388,148,686 | (8,979,308) |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 2.37 | \$65.58 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 3,045,372 | (8,979,308) | \$ 2.95 | \$ 81.53 |

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 23,641 | 9,144,295,315 | 214,121,688 | 209,045,731 | 5,075,957 |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 6.82 | \$188.70 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 1,058,331 | 5,075,957 | \$ - | \$ - |

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 19,102 | 13,792,468,661 | 174,340,145 | 191,516,805 | (17,176,660) |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 4.52 | \$125.11 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 1,596,296 | (17,176,660) | \$ 10.76 | \$ 297.55 |

* Revenue includes local tax, state, federal, and other sources.

* Expenses include direct and support.

* Estimated Annual Cost Per Household based on \$500k household.

Option 5 - Three Districts

140

Central

Alpine
American Fork
Cedar Hills
Draper
Highland
Lehi
Pleasant Grove

West

Cedar Fort
Eagle Mountain
Fairfield
Saratoga Springs

East

Lindon
Orem
Vineyard

FY23 - Year End Revenue and Expenditures for ASD & Calculated for Central-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|---------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 38% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| Central | 334,491,077 | - | 32,342,933 | 2,961,375 | 9,373,993 | 379,169,377 | 295,913,686 | 81,124,875 | 377,038,561 | 2,130,817 |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for Central-Only (*Overhead for South: \$2,200 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|---------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 38% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| Central | 334,491,077 | - | 32,342,933 | 2,961,375 | 9,373,993 | 379,169,377 | 295,913,686 | 92,235,000 | 388,148,686 | (8,979,308) |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for West-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 25% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| West | 188,615,469 | - | 18,237,788 | 1,982,550 | 5,285,881 | 214,121,688 | 150,652,461 | 45,745,335 | 196,397,796 | 17,723,892 |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for West-Only (*Overhead for South: \$2,470 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 25% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| West | 188,615,469 | - | 18,237,788 | 1,982,550 | 5,285,881 | 214,121,688 | 150,652,461 | 58,393,270 | 209,045,731 | 5,075,957 |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for East-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 37% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| East | 152,401,874 | - | 14,736,188 | 2,931,075 | 4,271,008 | 174,340,145 | 144,334,865 | 36,962,370 | 181,297,235 | (6,957,090) |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for East-Only (*Overhead for South: \$2,470 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|-------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 37% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| East | 152,401,874 | - | 14,736,188 | 2,931,075 | 4,271,008 | 174,340,145 | 144,334,865 | 47,181,940 | 191,516,805 | (17,176,660) |

Overhead for ~40k students

| | Students | Overhead |
|------------|----------|----------|
| Jordan | 57,829 | 2,071 |
| Nebo | 36,623 | 2,276 |
| Washington | 36,453 | 1,767 |
| Canyons | 32,933 | 3,045 |
| Weber | 32,557 | 1,829 |
| Avg | 39,279 | 2,198 |

Overhead for ~20k students

| | Students | Overhead |
|-----------|----------|----------|
| Weber | 32,557 | 1,829 |
| Tooele | 23,828 | 1,710 |
| Cache | 19,731 | 2,189 |
| Salt Lake | 19,449 | 3,490 |
| Provo | 13,612 | 3,118 |
| Avg | 21,835 | 2,467 |

EXCELLENCE QUEST



Option 5 - Three Districts

141

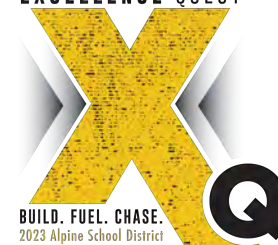
| <u>District</u> | | <u>Adj Taxable Values</u> | <u>% of Adj Tax Value</u> | <u>FY24 Capital Levy Rate</u> | <u>Capital Levy Amount</u> | <u>Portion of GO Bond Outstanding Debt</u> | <u>Portion of Lease Revenue Bond Outstanding Debt</u> | <u>Portion of Total Bond Debt</u> |
|-----------------|--|-------------------------------|-------------------------------|-----------------------------------|--------------------------------|--|---|---------------------------------------|
| Central | Alpine, American Fork, Cedar Hills, Draper, Highland, Lehi, Pleasant Grove | 26,312,911,885 | 53% | 0.001018 | \$ 25,173,994 | \$ 203,024,819 | \$ 84,877,731 | \$ 287,902,550 |
| West | Cedar Fort, Eagle Mountain, Fairfield, Saratoga Springs | 9,144,295,315 | 19% | 0.001018 | \$ 8,748,497 | \$ 70,555,433 | \$ 29,496,813 | \$ 100,052,246 |
| East | Orem, Vineyard, Lindon | 13,792,468,661 | 28% | 0.001018 | \$ 13,195,481 | \$ 106,419,748 | \$ 44,490,456 | \$ 150,910,204 |

| Central | FY23 Enrollment | FY29 Projected Enrollment |
|---------|-----------------|---------------------------|
| | 41,925 | 40,537 |

| West | FY23 Enrollment | FY29 Projected Enrollment |
|------|-----------------|---------------------------|
| | 23,641 | 27,096 |

| East | FY23 Enrollment | FY29 Projected Enrollment |
|------|-----------------|---------------------------|
| | 19,102 | 17,721 |

EXCELLENCE QUEST



Option 5 - Three Districts

142

| | | FY13 | | | | FY24 | | | | | |
|---------|-----------------|--------|-------|-------|--------|--------|--------|--------|--------|---------|----------|
| City | | K-6 | 7-9 | 10-12 | Total | K-6 | 7-9 | 10-12 | Total | Growth | % Growth |
| Central | Alpine | 1,094 | 696 | 812 | 2,602 | 753 | 547 | 682 | 1,982 | (620) | -24% |
| | American Fork | 3,494 | 1,583 | 1,477 | 6,554 | 3,117 | 1,597 | 1,726 | 6,440 | (114) | -2% |
| | Cedar Hills | 1,478 | 670 | 618 | 2,766 | 878 | 488 | 685 | 2,051 | (715) | -26% |
| | Draper (in ASD) | 487 | 144 | 114 | 745 | 360 | 164 | 149 | 673 | (72) | -10% |
| | Highland | 2,560 | 1,317 | 1,315 | 5,192 | 1,881 | 1,252 | 1,510 | 4,643 | (549) | -11% |
| | Lehi | 8,548 | 2,815 | 2,154 | 13,517 | 9,669 | 4,592 | 4,556 | 18,817 | 5,300 | 39% |
| | Pleasant Grove | 4,324 | 1,742 | 1,736 | 7,802 | 3,102 | 1,698 | 1,927 | 6,727 | (1,075) | -14% |
| | Total | 21,985 | 8,967 | 8,226 | 39,178 | 19,760 | 10,338 | 11,235 | 41,333 | 2,155 | 6% |

| | | | | | | | | | | | |
|------|------------------|-------|-------|-------|--------|--------|-------|-------|--------|--------|------|
| West | Cedar Fort | 32 | 29 | 24 | 85 | 44 | 16 | 14 | 74 | (11) | -13% |
| | Eagle Mountain | 4,321 | 1,271 | 898 | 6,490 | 7,281 | 2,985 | 2,813 | 13,079 | 6,589 | 102% |
| | Fairfield | 10 | 7 | 4 | 21 | 11 | 6 | 6 | 23 | 2 | 10% |
| | Saratoga Springs | 3,797 | 1,180 | 887 | 5,864 | 6,211 | 2,697 | 2,596 | 11,504 | 5,640 | 96% |
| | Total | 8,160 | 2,487 | 1,813 | 12,460 | 13,547 | 5,704 | 5,429 | 24,680 | 12,220 | 98% |

| | | | | | | | | | | | |
|------|----------|-------|-------|-------|--------|-------|-------|-------|--------|---------|--------|
| East | Lindon | 1,119 | 592 | 665 | 2,376 | 880 | 569 | 638 | 2,087 | (289) | -12% |
| | Orem | 8,832 | 3,760 | 3,759 | 16,351 | 6,878 | 3,356 | 3,621 | 13,855 | (2,496) | -15% |
| | Vineyard | 12 | 4 | 6 | 22 | 1,437 | 456 | 402 | 2,295 | 2,273 | 10332% |
| | Total | 9,963 | 4,356 | 4,430 | 18,749 | 9,195 | 4,381 | 4,661 | 18,237 | (512) | -3% |

EXCELLENCE QUEST



Option 5 - Three Districts

Students who currently attend their neighborhood boundary school, but live in a different district in this option:

| Move to West District (students live in Saratoga Springs) | |
|---|----------------------|
| # of Students | Current School |
| 68 | Lehi High |
| 7 | Lehi Jr High |
| 71 | Willowcreek Middle |
| 397 | Dry Creek Elementary |
| 543 | <i>Total</i> |

| Move to Central District (students live in Pleasant Grove) | |
|--|--------------------|
| # of Students | Current School |
| 216 | Oak Canyon Jr High |
| 74 | Lindon Elementary |
| 290 | <i>Total</i> |

| Move to East District (students live in Lindon) | |
|---|---------------------|
| # of Students | Current School |
| 315 | Pleasant Grove High |
| 315 | <i>Total</i> |

Option 6 - Three Districts

144

East

Alpine
American Fork
Cedar Hills
Draper
Highland
London
Orem
Pleasant Grove
Vineyard

West

Cedar Fort
Eagle Mountain
Fairfield
Saratoga Springs

Lehi

Lehi

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 42,497 | 29,234,207,789 | 386,048,507 | 408,057,382 | (22,008,875) |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 2.13 | \$59.03 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 3,383,474 | (22,008,875) | \$ 6.50 | \$ 179.87 |

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 23,641 | 9,144,295,315 | 214,121,688 | 209,045,731 | 5,075,957 |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 6.82 | \$188.70 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 1,058,331 | 5,075,957 | \$ - | \$ - |

FY23 Operations (Fund 10 & Fund 23)

| Enrollment | Adjusted Taxable Values | Revenue | Expenses | Surplus/Deficit |
|------------|-------------------------|-------------|-------------|-----------------|
| 18,530 | 10,871,172,757 | 167,461,015 | 171,453,669 | (3,992,653) |

Cost Information for a New \$100M Bond (General Obligation or Lease Revenue)

| Est Annual Payment (20 Yrs) | Required Increments | Est Annual Cost Per Household |
|-----------------------------|---------------------|-------------------------------|
| (7,222,222) | 5.74 | \$158.73 |

FY23 Operations (Fund 10 & Fund 23)

| Value of 1 Tax Increment | Current Surplus/Deficit | Increments for Deficit | Est Annual Cost per Household |
|--------------------------|-------------------------|------------------------|-------------------------------|
| 1,258,195 | (3,992,653) | \$ 3.17 | \$ 87.75 |

* Revenue includes local tax, state, federal, and other sources.

* Expenses include direct and support.

* Estimated Annual Cost Per Household based on \$500k household.

Option 6 - Three Districts

145

East

Alpine
American Fork
Cedar Hills
Draper
Highland

London
Orem
Pleasant Grove
Vineyard

FY23 - Year End Revenue and Expenditures for ASD & Calculated for East-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 60% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| East | 339,054,676 | - | 32,784,200 | 4,707,744 | 9,501,886 | 386,048,507 | 314,563,982 | 82,231,695 | 396,795,677 | (10,747,170) |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for East-Only (*Overhead for East: \$2,200 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 60% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| East | 339,054,676 | - | 32,784,200 | 4,707,744 | 9,501,886 | 386,048,507 | 314,563,982 | 93,493,400 | 408,057,382 | (22,008,875) |

West

Cedar Fort
Eagle Mountain
Fairfield
Saratoga Springs

FY23 - Year End Revenue and Expenditures for ASD & Calculated for West-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 25% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| West | 188,615,469 | - | 18,237,788 | 1,982,550 | 5,285,881 | 214,121,688 | 150,652,461 | 45,745,335 | 196,397,796 | 17,723,892 |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for West-Only (*Overhead for South: \$2,470 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 25% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| West | 188,615,469 | - | 18,237,788 | 1,982,550 | 5,285,881 | 214,121,688 | 150,652,461 | 58,393,270 | 209,045,731 | 5,075,957 |

Lehi

Lehi

FY23 - Year End Revenue and Expenditures for ASD & Calculated for Lehi-Only (*Overhead for ASD: \$1,935 per student)

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 15% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| Lehi | 147,838,274 | - | 14,294,920 | 1,184,706 | 4,143,115 | 167,461,015 | 125,684,569 | 35,855,550 | 161,540,119 | 5,920,897 |

FY23 - Year End Revenue and Expenditures for ASD & Calculated for Lehi-Only (*Overhead for Lehi: \$2,470 per student (FY22 Average Overhead for similar sized districts))

| | Revenue | | | | | | Expenses | | | Surplus (Deficit) |
|------|-------------------|-------------------|-----------------------|-------------------------------------|--------------------|-------------|---------------|----------------|-------------|----------------------|
| | MSP Local & State | Board Levy Excess | Federal (Non Title I) | Federal (Title I) ~ 15% of District | Other Local Income | Total | Direct School | *Support Depts | Total | |
| Lehi | 147,838,274 | - | 14,294,920 | 1,184,706 | 4,143,115 | 167,461,015 | 125,684,569 | 45,769,100 | 171,453,669 | (3,992,653) |

Overhead for ~40k students

| | Students | Overhead |
|------------|----------|----------|
| Jordan | 57,829 | 2,071 |
| Nebo | 36,623 | 2,276 |
| Washington | 36,453 | 1,767 |
| Canyons | 32,933 | 3,045 |
| Weber | 32,557 | 1,829 |
| Avg | 39,279 | 2,198 |

Overhead for ~20k students

| | Students | Overhead |
|-----------|----------|----------|
| Weber | 32,557 | 1,829 |
| Tooele | 23,828 | 1,710 |
| Cache | 19,731 | 2,189 |
| Salt Lake | 19,449 | 3,490 |
| Provo | 13,612 | 3,118 |
| Avg | 21,835 | 2,467 |

EXCELLENCE QUEST




Option 6 - Three Districts

146

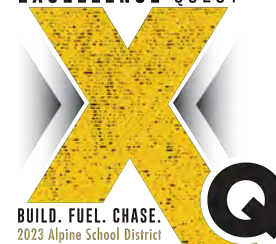
| <u>District</u> | | <u>Adj Taxable Values</u> | <u>% of Adj Tax Value</u> | <u>FY24 Capital Levy Rate</u> | <u>Capital Levy Amount</u> | <u>Portion of GO Bond Outstanding Debt</u> | <u>Portion of Lease Revenue Bond Outstanding Debt</u> | <u>Portion of Total Bond Debt</u> |
|-----------------|--|-------------------------------|-------------------------------|-----------------------------------|--------------------------------|--|---|---------------------------------------|
| East | Alpine, American Fork, Cedar Hills, Draper, Highland, Lindon, Orem, Pleasant Grove, Vineyard | 29,234,207,789 | 59% | 0.001018 | \$ 27,968,846 | \$ 225,564,915 | \$ 94,300,974 | \$ 319,865,890 |
| West | Cedar Fort, Eagle Mountain, Fairfield, Saratoga Springs | 9,144,295,315 | 19% | 0.001018 | \$ 8,748,497 | \$ 70,555,433 | \$ 29,496,813 | \$ 100,052,246 |
| Lehi | Lehi | 10,871,172,757 | 22% | 0.001018 | \$ 10,400,629 | \$ 83,879,651 | \$ 35,067,213 | \$ 118,946,864 |

| East | FY23 Enrollment | FY29 Projected Enrollment |
|------|-----------------|---------------------------|
| | 42,497 | 39,030 |

| West | FY23 Enrollment | FY29 Projected Enrollment |
|------|-----------------|---------------------------|
| | 23,641 | 27,096 |

|  Lehi | FY23 Enrollment | FY29 Projected Enrollment |
|--|-----------------|---------------------------|
| | 18,530 | 19,228 |

EXCELLENCE QUEST



Option 6 - Three Districts

147

| | FY13 | | | | | FY24 | | | | | |
|------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|------------|
| | City | K-6 | 7-9 | 10-12 | Total | K-6 | 7-9 | 10-12 | Total | Growth | % Growth |
| East | Alpine | 1,094 | 696 | 812 | 2,602 | 753 | 547 | 682 | 1,982 | (620) | -24% |
| | American Fork | 3,494 | 1,583 | 1,477 | 6,554 | 3,117 | 1,597 | 1,726 | 6,440 | (114) | -2% |
| | Cedar Hills | 1,478 | 670 | 618 | 2,766 | 878 | 488 | 685 | 2,051 | (715) | -26% |
| | Draper (in ASD) | 487 | 144 | 114 | 745 | 360 | 164 | 149 | 673 | (72) | -10% |
| | Highland | 2,560 | 1,317 | 1,315 | 5,192 | 1,881 | 1,252 | 1,510 | 4,643 | (549) | -11% |
| | Lindon | 1,119 | 592 | 665 | 2,376 | 880 | 569 | 638 | 2,087 | (289) | -12% |
| | Orem | 8,832 | 3,760 | 3,759 | 16,351 | 6,878 | 3,356 | 3,621 | 13,855 | (2,496) | -15% |
| | Pleasant Grove | 4,324 | 1,742 | 1,736 | 7,802 | 3,102 | 1,698 | 1,927 | 6,727 | (1,075) | -14% |
| | Vineyard | 12 | 4 | 6 | 22 | 1,437 | 456 | 402 | 2,295 | 2,273 | 10332% |
| | Total | 23,400 | 10,508 | 10,502 | 44,410 | 19,286 | 10,127 | 11,340 | 40,753 | (3,657) | -8% |

| | | | | | | | | | | | |
|------|------------------|--------------|--------------|--------------|---------------|---------------|--------------|--------------|---------------|---------------|------------|
| West | Cedar Fort | 32 | 29 | 24 | 85 | 44 | 16 | 14 | 74 | (11) | -13% |
| | Eagle Mountain | 4,321 | 1,271 | 898 | 6,490 | 7,281 | 2,985 | 2,813 | 13,079 | 6,589 | 102% |
| | Fairfield | 10 | 7 | 4 | 21 | 11 | 6 | 6 | 23 | 2 | 10% |
| | Saratoga Springs | 3,797 | 1,180 | 887 | 5,864 | 6,211 | 2,697 | 2,596 | 11,504 | 5,640 | 96% |
| | Total | 8,160 | 2,487 | 1,813 | 12,460 | 13,547 | 5,704 | 5,429 | 24,680 | 12,220 | 98% |

| | | | | | | | | | | | |
|------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|--------------|------------|
| Lehi | Lehi | 8,548 | 2,815 | 2,154 | 13,517 | 9,669 | 4,592 | 4,556 | 18,817 | 5,300 | 39% |
| | Total | 8,548 | 2,815 | 2,154 | 13,517 | 9,669 | 4,592 | 4,556 | 18,817 | 5,300 | 39% |

EXCELLENCE QUEST



Option 6 - Three Districts

148

Students who currently attend their neighborhood boundary school, but live in a different district in this option:

| Move to West District (students live in Saratoga Springs) | |
|---|-----------------------|
| # of Students | Current School |
| 68 | Lehi High |
| 7 | Lehi Jr High |
| 71 | Willowcreek Middle |
| 397 | Dry Creek Elementary |
| 543 | Total |

| Move to Central District (students live in Lehi) | |
|--|-----------------------|
| # of Students | Current School |
| 263 | Freedom Elementary |
| 263 | Total |

| Move to East District (students live in Highland) | |
|---|-----------------------|
| # of Students | Current School |
| 1 | Lehi Jr High |
| 1 | Total |

Students in Special Schools

(# of students attending specials schools from each city)

149

| | ATEC East | ATEC West | Dan Peterson | Horizon | Polaris High | Summit High | Summit RTC | Alpine Online | Grand Total |
|------------------|-----------|-----------|--------------|---------|--------------|-------------|------------|---------------|-------------|
| Alpine | 4 | | 2 | | 6 | | | 3 | 15 |
| American Fork | 19 | | 35 | | 21 | 12 | 2 | 7 | 96 |
| Cedar Hills | 8 | | 8 | | 7 | 3 | | | 26 |
| Draper | 2 | | | | | | | 3 | 5 |
| Eagle Mountain | | 33 | | 23 | 30 | 7 | | 17 | 110 |
| Highland | 11 | | 3 | | 7 | 1 | 1 | | 23 |
| Lehi | 10 | 28 | 1 | 14 | 29 | 27 | | 15 | 124 |
| Lindon | 6 | | 1 | | 3 | 6 | 1 | | 17 |
| Orem | 35 | | 34 | | 42 | 21 | 6 | 17 | 155 |
| Pleasant Grove | 17 | | 14 | | 23 | 11 | 2 | 9 | 76 |
| Saratoga Springs | | 29 | | 18 | 27 | 8 | 1 | 11 | 94 |
| Vineyard | 7 | | 2 | | 3 | 1 | | 4 | 17 |
| Grand Total | 119 | 90 | 100 | 55 | 198 | 97 | 13 | 86 | 758 |

Back Up Data

150

Utah School Spending Report Fiscal Year 2021-2022

A Comparison of Per-Student Spending, Teacher and Staff Compensation, and School Property Taxes

| Per Student Spending | | | | | | | | | | | | | | Teachers | | | | Revenue | | | School Property Taxes (2022) | | | | | | | | | | |
|----------------------|-------------------------|---------------------|--------------------------------|------------------|----------------|--------|-------|--------------------|----------------------|---------------|------------------|----------------|-------------------|------------------------|--|---|-----------------------|---------|-------|---------|--------------------------------|--------------------------------|------------------------------------|---|------------------------------------|--|--|------------------|----|----|----|
| | | C | | | | | | | | | | | | O | | P | Q | R | S | | | T | U | V | | W | X | Y | Z | AA | AB |
| School Districts | October 2022 Enrollment | General Fund | | | | | | Debt | | | | | | Average Teacher Salary | School Admin Salary as % of Teacher Salary | Classroom Teachers as % of Licensed Staff | Student/Teacher Ratio | Local | State | Federal | Assessed Valuation Per Student | M&O Tax Rate (Board/Voted Lev) | M&O Tax Rate as % of State Average | Debt Service Tax Rate (GO Bond/Capital) | Debt Service as % of State Average | Property Tax Rate (minus 0.001661 statewide basic lev) | Tax rate minus basic lev as % of State Average | School Districts | | | |
| | | Instruction | | Student Services | | | | Total General Fund | School Lunch/ B-fast | Bond Interest | Facility Constr. | Total Spending | | | | | | | | | | | | | | | | | | | |
| | | Instruction Expense | Instruction Expense as % of GF | Support Services | Media Services | Admin | O&M | | | | | | Student Transport | | | | | | | | | | | | | | | | | | |
| 1 Alpine | 84,666 | 55,592 | 69% | \$388 | \$286 | \$884 | \$565 | \$262 | \$8,049 | \$354 | \$352 | \$217 | \$8,972 | \$54,995 | 183% | 79% | 24.4 | 38% | 50% | 12% | \$441,737 | 0.002159 | 80% | 0.003022 | 134% | 0.005243 | 104% | Alpine | 1 | | |
| 2 Davis | 71,564 | 6,153 | 68% | 387 | 389 | 987 | 838 | 233 | 8,986 | 411 | 87 | 356 | 9,439 | 62,395 | 196% | 80% | 23.1 | 42% | 46% | 12% | 425,498 | 0.003338 | 124% | 0.002555 | 113% | 0.005981 | 118% | Davis | 2 | | |
| 3 Granite | 59,121 | 6,210 | 60% | 879 | 737 | 1,445 | 1,142 | 235 | 10,351 | 433 | 53 | 1,716 | 12,553 | 65,119 | 195% | 75% | 20.4 | 45% | 41% | 14% | 600,820 | 0.002824 | 105% | 0.002512 | 111% | 0.005444 | 108% | Granite | 3 | | |
| 4 Jordan | 57,829 | 5,525 | 67% | 564 | 403 | 841 | 689 | 363 | 8,285 | 415 | 308 | 584 | 9,593 | 60,860 | 176% | 79% | 21.5 | 43% | 47% | 10% | 497,637 | 0.003076 | 77% | 0.002290 | 102% | 0.004507 | 89% | Jordan | 4 | | |
| 5 Hebo | 36,603 | 4,997 | 63% | 578 | 513 | 818 | 704 | 367 | 7,990 | 373 | 295 | 1,139 | 7,998 | 39,916 | 150% | 77% | 22.9 | 34% | 56% | 11% | 356,435 | 0.002751 | 102% | 0.004206 | 187% | 0.007033 | 139% | Hebo | 5 | | |
| 6 Washington | 36,453 | 5,436 | 69% | 468 | 336 | 775 | 635 | 188 | 7,839 | 382 | 920 | 103 | 9,244 | 68,409 | 191% | 82% | 22.4 | 48% | 39% | 13% | 684,089 | 0.001831 | 68% | 0.002509 | 111% | 0.004386 | 87% | Washington | 6 | | |
| 7 Canyons | 32,933 | 6,222 | 61% | 639 | 709 | 1,332 | 842 | 365 | 10,118 | 417 | 382 | 2,718 | 13,634 | 64,693 | 190% | 75% | 20.5 | 56% | 34% | 11% | 822,783 | 0.002942 | 109% | 0.001795 | 80% | 0.004982 | 98% | Canyons | 7 | | |
| 8 Weber | 32,557 | 6,211 | 71% | 394 | 126 | 976 | 702 | 333 | 8,741 | 485 | 1,616 | 100 | 10,943 | 49,558 | 143% | 84% | 21.0 | 32% | 54% | 13% | 512,223 | 0.001579 | 59% | 0.002260 | 100% | 0.003905 | 77% | Weber | 8 | | |
| 9 Tooele | 23,828 | 4,899 | 66% | 404 | 490 | 576 | 785 | 240 | 7,395 | 401 | 281 | 1,832 | 9,509 | 58,861 | 144% | 83% | 30.9 | 28% | 63% | 9% | 258,893 | 0.003594 | 133% | 0.003903 | 173% | 0.007635 | 151% | Tooele | 9 | | |
| 10 Cache | 19,751 | 5,807 | 67% | 400 | 457 | 714 | 677 | 618 | 8,725 | 439 | 0 | 322 | 9,487 | 61,561 | 144% | 80% | 23.1 | 38% | 53% | 10% | 371,907 | 0.002409 | 89% | 0.002721 | 121% | 0.005180 | 102% | Cache | 10 | | |
| 11 Salt Lake | 19,449 | 7,768 | 60% | 588 | 1,147 | 1,389 | 1,316 | 366 | 13,034 | 677 | 14 | 975 | 14,700 | 71,599 | 154% | 76% | 17.5 | 65% | 23% | 12% | 1,619,486 | 0.002238 | 83% | 0.000821 | 36% | 0.003148 | 62% | Salt Lake | 11 | | |
| 12 Provo | 13,612 | 6,336 | 60% | 757 | 892 | 1,277 | 1,042 | 192 | 10,512 | 431 | 93 | 2,375 | 13,410 | 57,806 | 174% | 79% | 18.6 | 40% | 45% | 15% | 572,288 | 0.002645 | 98% | 0.002620 | 116% | 0.005356 | 106% | Provo | 12 | | |
| 13 Iron | 12,421 | 5,017 | 66% | 731 | 515 | 791 | 681 | 318 | 7,653 | 389 | 62 | 266 | 8,370 | 59,092 | 155% | 83% | 24.4 | 31% | 56% | 13% | 465,698 | 0.001707 | 63% | 0.001615 | 72% | 0.003374 | 67% | Iron | 13 | | |
| 14 Box Elder | 12,338 | 6,178 | 69% | 437 | 228 | 678 | 898 | 451 | 8,949 | 484 | 383 | 1,777 | 11,593 | 62,856 | 164% | 82% | 21.3 | 38% | 51% | 11% | 463,308 | 0.002802 | 104% | 0.002310 | 102% | 0.005181 | 102% | Box Elder | 14 | | |
| 15 Ogden | 10,246 | 6,055 | 55% | 364 | 1,350 | 1,003 | 300 | 11,101 | 857 | 755 | 3,260 | 15,972 | 57,611 | 180% | 73% | 18.6 | 43% | 38% | 19% | 658,886 | 0.002575 | 96% | 0.003189 | 141% | 0.005924 | 117% | Ogden | 15 | | | |
| 16 Wasatch | 8,793 | 7,615 | 74% | 425 | 95 | 1,118 | 711 | 283 | 10,312 | 452 | 1,029 | 35 | 11,828 | 68,766 | 178% | 78% | 21.8 | 63% | 30% | 7% | 958,273 | 0.003777 | 140% | 0.002754 | 122% | 0.006585 | 130% | Wasatch | 16 | | |
| 17 Uintah | 6,829 | 5,887 | 56% | 493 | 392 | 1,436 | 1,455 | 783 | 10,455 | 528 | 38 | 80 | 11,101 | 50,650 | N/A | 81% | 23.2 | 41% | 45% | 13% | 582,964 | 0.002897 | 106% | 0.002794 | 124% | 0.005865 | 116% | Uintah | 17 | | |
| 18 Murray | 5,768 | 6,800 | 64% | 614 | 608 | 1,208 | 993 | 227 | 10,584 | 563 | 194 | 25 | 11,361 | 67,862 | 172% | 76% | 19.8 | 50% | 38% | 12% | 808,481 | 0.002888 | 107% | 0.001184 | 53% | 0.004124 | 81% | Murray | 18 | | |
| 19 Duchesne | 5,224 | 6,474 | 62% | 300 | 317 | 1,033 | 1,603 | 719 | 10,474 | 491 | 1,613 | 114 | 12,692 | 56,211 | 161% | 83% | 19.2 | 39% | 49% | 12% | 505,850 | 0.003200 | 119% | 0.004249 | 188% | 0.007505 | 148% | Duchesne | 19 | | |
| 20 Logan | 5,143 | 6,589 | 63% | 698 | 500 | 1,172 | 801 | 759 | 11,095 | 719 | 478 | 1,584 | 13,877 | 63,265 | 176% | 78% | 19.7 | 43% | 39% | 18% | 667,753 | 0.002920 | 108% | 0.002676 | 119% | 0.005775 | 114% | Logan | 20 | | |
| 21 Sevier | 4,563 | 6,113 | 62% | 424 | 268 | 1,233 | 1,350 | 419 | 9,817 | 595 | 1,133 | 0 | 11,545 | 62,914 | 149% | 85% | 20.2 | 29% | 53% | 18% | 405,538 | 0.002797 | 104% | 0.002643 | 117% | 0.005465 | 100% | Sevier | 21 | | |
| 22 Park City | 4,350 | 9,358 | 47% | 1,411 | 1,174 | 2,230 | 1,511 | 578 | 19,834 | 481 | 2,146 | 168 | 22,628 | 64,513 | 114% | 75% | 14.6 | 91% | 5% | 4% | 4,505,013 | 0.002182 | 81% | 0.002070 | 12% | 0.002483 | 49% | Park City | 22 | | |
| 23 Carbon | 3,334 | 6,934 | 60% | 458 | 151 | 1,507 | 1,528 | 671 | 11,545 | 693 | 79 | 5,201 | 17,519 | 55,505 | 159% | 80% | 18.9 | 38% | 47% | 14% | 587,618 | 0.003599 | 134% | 0.003030 | 134% | 0.006766 | 131% | Carbon | 23 | | |
| 24 Morgan | 3,290 | 5,257 | 66% | 300 | 75 | 1,179 | 644 | 523 | 8,004 | 515 | 1,240 | 4 | 9,763 | 52,568 | 165% | 84% | 20.4 | 45% | 50% | 7% | 459,988 | 0.002234 | 86% | 0.005046 | 240% | 0.007755 | 153% | Morgan | 24 | | |
| 25 South Sanpete | 3,189 | 6,924 | 70% | 467 | 571 | 753 | 836 | 323 | 9,873 | 659 | 400 | 120 | 11,052 | 54,635 | 164% | 81% | 18.6 | 24% | 64% | 13% | 267,308 | 0.002794 | 103% | 0.004765 | 211% | 0.007567 | 150% | S. Sanpete | 25 | | |
| 26 Alameda | 2,771 | 374 | 39% | 1,209 | 1,589 | 616 | 1,564 | 684 | 5,345 | 345 | 13 | 59 | 6,349 | 47,050 | 134% | 82% | 19.5 | 45% | 41% | 14% | 827,741 | 0.003265 | 121% | 0.001895 | 84% | 0.005189 | 122% | Alameda | 26 | | |
| 27 San Juan | 2,881 | 8,567 | 55% | 1,496 | 1,760 | 1,438 | 1,386 | 909 | 15,577 | 790 | 5 | 664 | 17,036 | 60,500 | 139% | 77% | 16.5 | 16% | 52% | 32% | 300,143 | 0.003741 | 139% | 0.002183 | 97% | 0.005936 | 117% | San Juan | 27 | | |
| 28 Juab | 2,705 | 6,402 | 65% | 694 | 763 | 984 | 746 | 365 | 9,864 | 539 | 1,147 | 2,161 | 13,712 | 52,401 | 175% | 83% | 21.6 | 40% | 49% | 11% | 510,878 | 0.002638 | 98% | 0.003307 | 147% | 0.005967 | 118% | Juab | 28 | | |
| 29 North Sanpete | 2,534 | 6,852 | 64% | 461 | 604 | 1,413 | 944 | 507 | 10,781 | 892 | 236 | 8 | 11,917 | 53,447 | 150% | 83% | 20.5 | 27% | 56% | 17% | 415,947 | 0.002764 | 103% | 0.001960 | 87% | 0.004742 | 94% | N. Sanpete | 29 | | |
| 30 North Summit | 2,534 | 3,819 | 68% | 120 | 74 | 603 | 420 | 456 | 5,639 | 256 | 278 | 49 | 6,222 | 67,133 | 158% | 81% | 17.5 | 60% | 30% | 11% | 1,965,125 | 0.002079 | 77% | 0.000944 | 42% | 0.003046 | 60% | N. Summit | 30 | | |
| 31 Emery | 2,085 | 587 | 60% | 587 | 662 | 1,637 | 1,880 | 789 | 13,941 | 809 | 208 | 13,702 | 28,660 | 54,615 | 155% | 85% | 16.0 | 54% | 36% | 10% | 1,019,510 | 0.003834 | 142% | 0.002645 | 117% | 0.006588 | 130% | Emery | 30 | | |
| 32 South Summit | 1,669 | 7,477 | 57% | 727 | 443 | 1,914 | 1,339 | 414 | 13,065 | 379 | 15 | 1,720 | 15,179 | 56,998 | 159% | 80% | 17.5 | 69% | 26% | 5% | 1,932,244 | 0.002403 | 89% | 0.001178 | 52% | 0.003614 | 71% | S. Summit | 31 | | |
| 33 Beaver | 1,507 | 7,112 | 60% | 451 | 575 | 1,869 | 1,408 | 458 | 11,881 | 661 | 43 | 1,866 | 14,451 | 62,883 | 185% | 83% | 18.6 | 48% | 41% | 11% | 987,931 | 0.002701 | 100% | 0.001725 | 77% | 0.004288 | 88% | Beaver | 32 | | |
| 34 Grand | 1,435 | 7,739 | 60% | 856 | 862 | 1,497 | 1,238 | 528 | 13,293 | 548 | 1,696 | 868 | 16,405 | 56,344 | 134% | 84% | 15.8 | 66% | 22% | 12% | 1,686,883 | 0.002973 | 110% | 0.002580 | 114% | 0.005624 | 111% | Grand | 33 | | |
| 35 Kane | 1,424 | 6,230 | 61% | 536 | 574 | 1,558 | 1,379 | 475 | 11,759 | 475 | 994 | 7,759 | 20,903 | 61,014 | 160% | 80% | 20.4 | 45% | 46% | 9% | 1,281,113 | 0.002355 | 87% | 0.000805 | 4% | 0.003219 | 64% | Kane | 34 | | |
| 36 Garfield | 1,423 | 6,253 | 44% | 273 | 516 | 1,876 | 1,479 | 433 | 11,474 | 544 | 720 | 2,970 | 15,617 | 58,532 | 164% | 85% | 19.5 | 29% | 61% | 9% | 597,206 | 0.004113 | 153% | 0.000539 | 24% | 0.004661 | 92% | Garfield | 35 | | |
| 37 Rich | 1,393 | 5,111 | 61% | 291 | 715 | 2,318 | 1,837 | 1,335 | 18,421 | 903 | 216 | 757 | 20,297 | 66,442 | 192% | 79% | 14.8 | 58% | 32% | 10% | 2,904,632 | 0.001739 | 65% | 0.000631 | 28% | 0.003278 | 47% | Rich | 36 | | |
| 38 Wayne | 438 | 8,607 | 59% | 457 | 538 | 2,900 | 1,445 | 698 | 16,445 | 493 | 2 | 81 | 25,221 | 53,589 | 113% | 82% | 14.4 | 29% | 59% | 12% | 1,018,297 | 0.001788 | 66% | 0.001080 | 48% | 0.002878 | 57% | Wayne | 37 | | |
| 39 Piute | 260 | 13,765 | 61% | 698 | 336 | 3,986 | 2,236 | 1,506 | 22,527 | 1,316 | 1,015 | 0 | 24,857 | 52,198 | 130% | 84% | 11.6 | 15% | 70% | 15% | 562,490 | 0.002000 | 74% | 0.001216 | 54% | 0.003223 | 64% | Piute | 38 | | |
| 40 Tintic | 254 | 10,745 | 59% | 931 | 526 | 3,568 | 2,433 | 1,097 | 19,545 | 604 | 2,816 | 6 | 22,879 | 60,065 | 149% | 86% | 10.5 | 20% | 76% | 5% | 400,606 | 0.002329 | 122% | 0.002382 | 106% | 0.005674 | 112% | Tintic | 39 | | |
| 41 DISTRICT | 59,631 | 52,825 | 54% | 51 | 326 | 5,856 | 3,047 | 261 | 14,454 | 745 | 540 | 394 | 19,454 | 56,683 | 120% | 79% | 20.9 | 21% | 43% | 12% | 1,857,595 | 0.001859 | 69% | 0.000000 | 0% | 0.003185 | 0% | Daguerre | 40 | | |
| 42 CHARTER | 78,761 | 55,398 | 70% | 5670 | 5231 | 51,382 | 5784 | 575 | 58,581 | 5417 | 5321 | 51,170 | 510,489 | 552,863 | 179% | 83% | 18.1 | 8% | 86% | 6% | | | | | | | | | | | |
| 43 STATE | 677,392 | 56,695 | 56% | 5601 | 5360 | 51,182 | 5914 | 5917 | 58,917 | 5431 | 5363 | 51,050 | 510,768 | 559,671 | 178% | 82% | 19.85 | 26% | 66% | 9% | | | | | | | | | | | |

- 14. Discussion Item: 2024 Grand Marshal & Tree Board appointments.** The Council will discuss and consider possible Grand Marshal(s) for the 2024 Lindon Days celebration and Tree Board appointments. *(5 Minutes)*

Lindon Days Grand Marshal's

| YEAR | GRAND MARSHALS |
|------|--|
| 1989 | Mr. & Mrs Dean McAdams |
| 1991 | Leon & Zeona Walker |
| 1992 | Blaine & Ilene Batty |
| 1993 | Ray & Marjorie Walker |
| 1994 | Kenneth & Madge Gillman |
| 1995 | Louie Gillman and Thelma Gillman |
| 1996 | Kenneth McMillan |
| 1997 | Richard & June Cullimore |
| 1998 | Noal & Claudine Greenwood |
| 1999 | Reed & Mable Walker |
| 2000 | Darrell & Beth Frampton |
| 2001 | Robert & Shirley Matthews |
| 2002 | Garth & Eva E Gillman |
| 2003 | Charles & Ila Rodeback |
| 2004 | Master Sergeant Richard J Ovard James Anthony Montoya Captain Brent Thacker SSG Mary E Griffith HHC SSG Douglas V Olsen Brandon Kent Dupuis |
| 2005 | Larry & Linda Ellertson |
| 2006 | James A & Pamela Dain |
| 2007 | Harold & Elvie Erickson |
| 2008 | John Fugal |
| 2009 | Mark & Gainell Rogers |
| 2010 | Toby & Sandy Bath |
| 2011 | Gordon Taylor |
| 2012 | Ted & Erlene Lott |
| 2013 | Boyd & Barbara Walker |
| 2014 | David & Marilyn Thurgood |
| 2015 | Jon & Lindsey Bayless |
| 2016 | Don & Marsha Peterson |
| 2017 | Scott & Brenda Cullimore |
| 2018 | Lyle and Connie Lamoreaux |
| 2019 | Gary and Colleen Worthington |
| 2020 | Ren and Kathy Allred (cancelled) |
| 2021 | Ren and Kathy Allred |
| 2022 | Jeff and Karen Acerson |
| 2023 | Cheryl and Vaughan Austin |
| 2024 | |
| | |
| | |
| | |

- 15. Discussion item: 200 N State, traffic signal study.** The Council will receive information and provide feedback regarding the 200 N State Street traffic light study. This item is for discussion purposes only with no motion needed. *(10 Minutes)*

MEMORANDUM

January 31, 2024

TO: Brian Phillips, P.E.
UDOT Region Three Traffic Operations Engineer

FROM: Adam Lough, P.E.
Traffic and Safety Design Engineer

SUBJECT: Intersection Control Evaluation for U.S. 89 at 200 North in Lindon
Study # 24-ICE0018-03 0089 (MP 343.68)

Study Summary

The Division of Traffic and Safety has performed an Intersection Control Evaluation (ICE) study at the intersection of United States (U.S.) Route 89 at 200 North in Lindon, Utah. The study location is shown in Figure 1. Based on the ICE analysis conducted, **the 3/4 Access alternative has a positive life-cycle benefit-cost ratio of 7.89** when compared to the existing conditions. The results of the ICE analysis are presented in Figure 2.

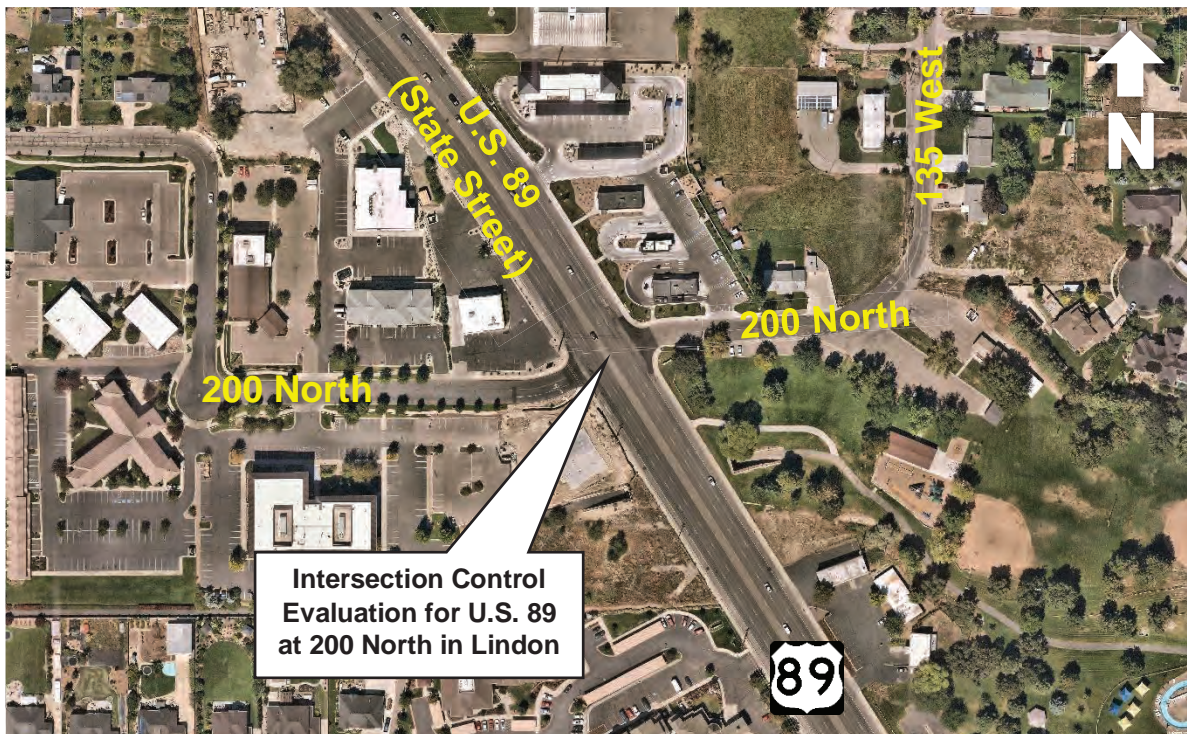


Figure 1. Study Location

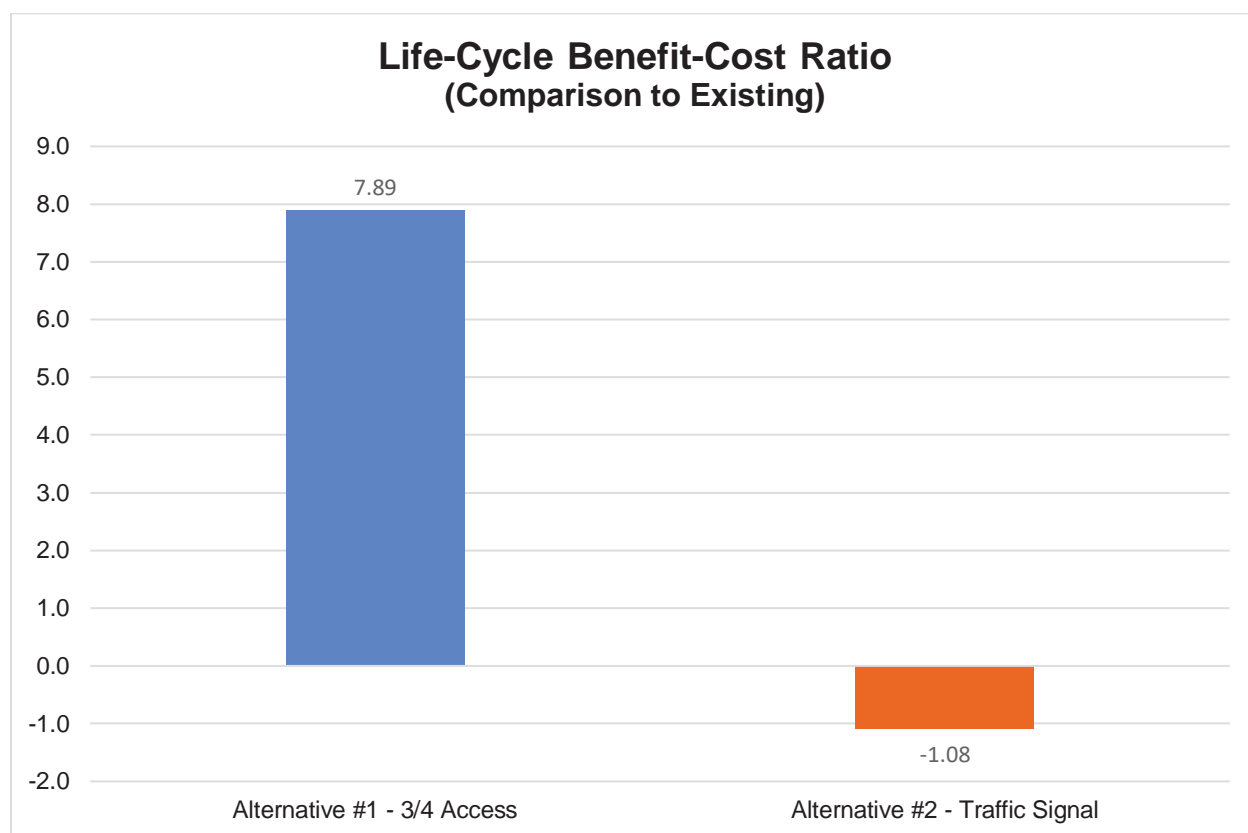


Figure 2. ICE Analysis Results

Purpose and Introduction

The purpose of this ICE study is to provide a data-driven performance-based approach to objectively screen alternatives and identify an optimal geometric and control solution for the intersection of U.S. 89 at 200 North in Lindon, Utah. The design alternative concept layout analyzed in this study can be found in **Appendix A**. All cost estimates developed and used as a part of this study are concept level only and would need to be developed further should an alternative be selected for implementation in the future.

Background

An ICE study was initiated by the Division of Traffic and Safety for the intersection of U.S. 89 at 200 North at the request of UDOT Region Three. The request for an ICE analysis at this intersection originated from a Traffic Signal and Left-Turn Study conducted by the Division of Traffic and Safety at this location. The study was completed on November 10, 2023 and determined that a traffic signal was warranted due to the crash experience. A copy of the study (Study # 24-TS2226-03-SIG,LT 0089 (MP 343.68)) is included in **Appendix B**.



Study Area

The intersection of U.S. 89 and 200 North is a four-leg two-way stop-controlled intersection. The northbound and southbound approaches on U.S. 89 have three through lanes, a two-way left-turn lane (TWLTL), and 8-foot-wide bicycle lanes in the shoulders on each side of U.S. 89. The northeast shoulder to the intersection is wider, approximately 16-feet, serving as a deceleration lane to the business accesses north of the study intersection. The posted speed limit on U.S. 89 is 40 MPH.

The eastbound approach on 200 North has a shared left-turn/through lane and a right-turn lane. The westbound approach is not striped but is wide enough for a shared left-turn/through lane and a right-turn lane. The posted speed limit on 200 North is 25 MPH.

Identified Concerns

Needs and concerns identified in the review of the study area intersection include the overall safety for all road users, right-of-way (ROW) impacts due to geometric constraints, delay considerations, correcting the misaligned minor street approaches, and identifying a solution that works in conjunction with future projects and transportation network in the area.

Increased safety for all road users is identified as a need since the completed UDOT Traffic Study identified a traffic signal was warranted due to crash experience. The crash experience warrant (Warrant 7) requires a recent 12-month period that had five or more crashes correctable by a signal and that a lower level of the eight-hour vehicle volume warrant be met. A total of 6 crashes correctable by a signal were recorded at the intersection in a recent 12-month period (April 20, 2022 to March 25, 2023). Based on the combination of traffic volume and crash history, the crash signal warrant is met at this location.

The Utah Manual on Uniform Traffic Control Devices (MUTCD) states “The satisfaction of a traffic signal warrant or warrants shall not in itself required the installation of a traffic control signal.” Regarding Warrant 7, the Utah MUTCD states “The need for a traffic control signal shall be considered if an engineering study finds that all of the following criteria are met: A) Adequate trial of alternatives with satisfactory observance and enforcement has failed to reduce the crash frequency.” An email thread with discussion of this intersection location and the UDOT Traffic Study is provided in **Appendix J**.

The 200 North approaches to the intersection are skewed. Installation of a signal would require ROW impacts in order to better align the intersection. Impacts to the local properties near the intersection was identified as a concern at this location due to the potential ROW acquisitions associated with each of the proposed alternatives.

A traffic signal would require protected left-turn phasing for the eastbound and westbound left-turn movements due to limited sight distance, as recorded in the UDOT Traffic Study.

Lindon City General Plan

It is understood that realignment and expansion of the transportation network in the vicinity of the study intersection will affect required operations at the study intersection. Per the Lindon City General Plan (2023) Street Master Plan, 400 North is expected to be connected to Lakeview Road (200 North) just West of the study intersection (Figure 3). The connection is planned to be a Major

Collector roadway. U.S. 89 and 400 North is an existing three-legged signalized intersection. Per the Utah County Parcel Map, Lindon City owns a 0.42-acre parcel that would complete the four-legged intersection at U.S. 89 and 400 North, through the existing Fellowship Bible Church building.

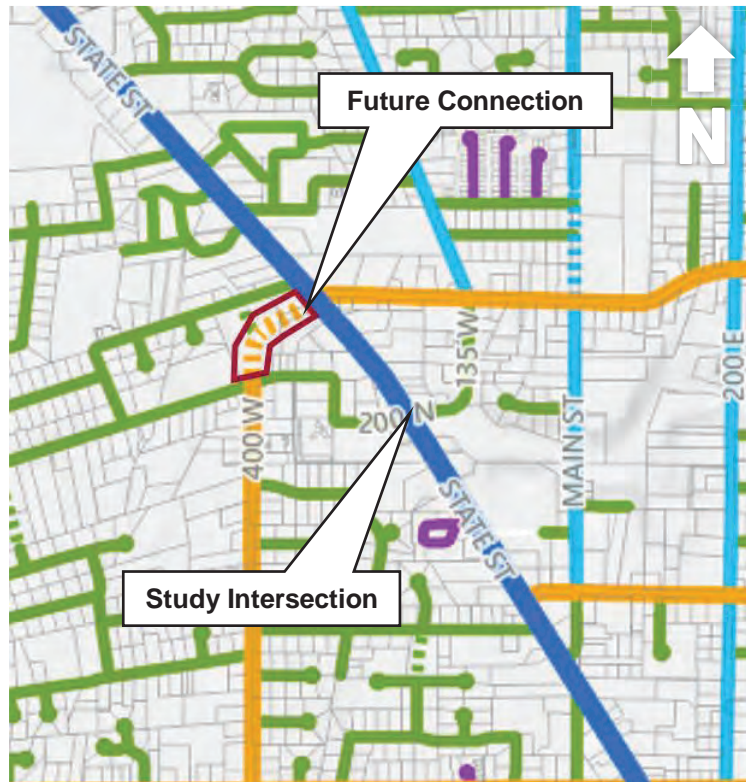


Figure 3. Study Location

Improvement Options

Upon reviewing the vehicle operations, existing roadway geometry, existing traffic volumes, the UDOT traffic study (2023), various improvement options were discussed with the UDOT staff. In discussion with UDOT, it was decided that the intersection control types to be included in the ICE analysis would be:

- Alternative #1 – 3/4 Access (No Left-Turns from the Minor Street Approaches)
- Alternative #2 – Traffic Signal

ICE Analysis

As part of the ICE analysis for U.S. 89 at 200 North, two alternatives were evaluated with respect to existing delay (2024), design year delay (2043), predicted crashes, and potential construction cost, and operations and maintenance costs. Conducting an ICE is a methodology to holistically look at potential intersection improvements. After the parameters were calculated for each of the alternatives, a life-cycle benefit-cost ratio was developed to aid in the identification of the preferred alternative. The life-cycle benefit-cost ratio was developed for a 20-year life cycle.



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Alternatives

Two alternatives were developed for the analysis and the refined concepts layouts for the alternatives are located in **Appendix A**:

- **Alternative #1 – 3/4 Access:** This alternative includes installing an extended 2-ft median at the intersection of U.S. 89 and 200 North. The median would restrict left-turn movements from the eastbound and westbound 200 North approaches to U.S. 89. Left-turn movements from U.S. 89 to 200 North would still be allowed. This alternative would require re-striping and widening of the existing eastern half of U.S. 89. (Note, re-striping of U.S. 89 requires milling of the existing pavement due to the existing open-graded friction course (OGFC) pavement in the area.)
- **Alternative #2 – Traffic Signal:** This alternative includes signaling the intersection of U.S. 89 and 200 North. Realignment of the eastbound and westbound 200 North approaches would be required to correct the existing skewed approaches to the intersection. The traffic signal pole on the west leg of the intersection would need to be placed so not to conflict with existing overhead transmission power lines. (Note, re-striping of U.S. 89 requires milling of the existing pavement due to the existing OGFC pavement in the area.)

Active Transportation

Included in this study is a non-subjective evaluation of each alternative's level of accommodation for active transportation. The evaluation criteria for both pedestrian and bicyclist accommodation are located in **Appendix C. Table 1** summarizes the active transportation level of accommodation by each alternative.



Table 1 – Active Transportation Level of Accommodation

| Road User | Score | Level of Accommodation | Evaluation Criteria |
|--|-------|------------------------|---|
| Existing Condition | | | |
| Pedestrians | 1/5 | Very Low | Unsignalized intersection with no marked crosswalks |
| Bicyclists | 2/5 | Low | Marked bicycle lanes on intersection legs |
| Alternative #1 – Three-quarter Access | | | |
| Pedestrians | 1/5 | Very Low | Unsignalized intersection with no marked crosswalks |
| Bicyclists | 2/5 | Low | Marked bicycle lanes on intersection legs |
| Alternative #2 – Traffic Signal | | | |
| Pedestrians | 2.5/5 | Low/Fair | Signalized intersection with crosswalk on two of the four intersection legs |
| Bicyclists | 2/5 | Low | Marked bicycle lanes on intersection legs |

ICE Analysis

An ICE analysis was performed on the study intersection to ensure that the impacts of each alternative were captured in the analysis. The performance measures used to calculate the life-cycle benefit-cost ratio for the life-cycle analysis are:

- Delay (travel time reduction savings)
- Safety (crash reduction savings)
- Operations and Maintenance (O&M)
- Initial Capital Costs (ICC)

The performance measures that are used to quantify the benefit of a proposed improvement when compared to the existing intersections are:

- Delay
- Safety

Delay measures the societal cost associated with the number of person-hours delayed in traffic. Table 2 has been prepared to provide a summary of the delay and level of service (LOS) analysis conducted for the study area intersection. All analyses were completed using SimTraffic software unless otherwise noted. The 2024 and 2043 peak hour traffic volumes used in the LOS analysis are found in **Appendix D**. The LOS analysis summary pages are located in **Appendix E** and include queuing calculations for each alternative.



Table 2 – Intersection Delay (LOS) Summary

| Alternative | 2024 | | 2043 | |
|---------------------------------|---------------|---------------|---------------|----------------|
| | AM | PM | AM | PM |
| Existing Condition* | | | | |
| -Worst Movement Delay/Vehicle | 146.5 (F) EBT | 757.6 (F) EBT | 278.9 (F) WBT | 1290.9 (F) EBT |
| -Total Delay/Vehicle | 2.4 (A) | 10.8 (B) | 3.1 (A) | 12.5 (B) |
| ALT. #1 – 3/4 Access* | | | | |
| -Worst Movement Delay/Vehicle | 15.7 (C) NBL | 26.7 (D) NBL | 16.1 (C) NBL | 28.1 (D) NBL |
| -Total Delay/Vehicle | 2.6 (A) | 3.1 (A) | 2.7 (A) | 3.2 (A) |
| ALT. #2 – Traffic Signal | 4.7 (A) | 5.2 (A) | 4.9 (A) | 5.3 (A) |

*Intersection delay for a two way stop-controlled intersection is typically displayed as the worst movement only. ICE analysis requires the use of the total delay/vehicle for the intersection as a whole.

Figure 4 shows the net present value of the expected societal cost of delay for the design-life of the intersection. The alternative with a lower societal cost of delay will result in the potential for a higher delay benefit when compared to the existing conditions. The 3/4 Access alternative has the lowest societal cost of delay resulting in the highest delay benefit.

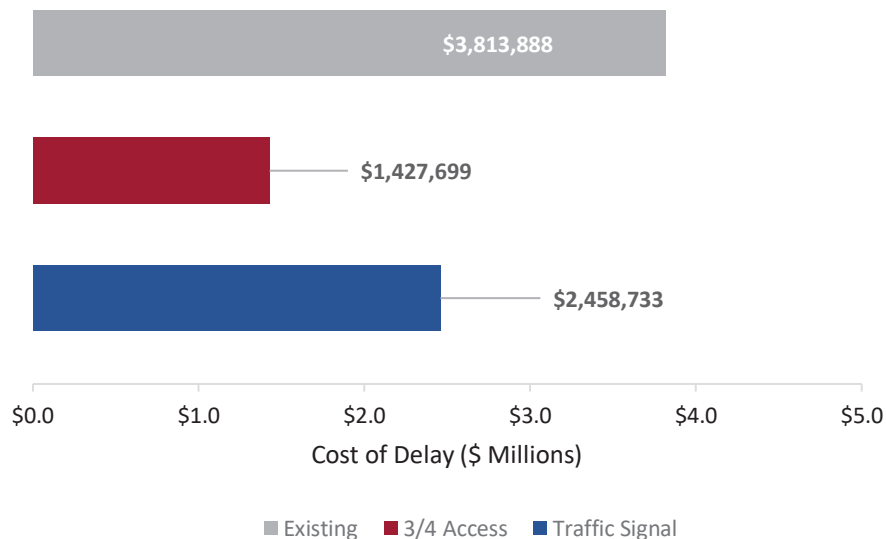


Figure 4. Societal Cost of Delay



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Safety measures the societal cost associated with the predicted number and severity of crashes that may occur for the existing and proposed intersection control types. The number and severity of predicted crashes were calculated using the Highway Safety Manual predictive methods. The predictive safety analysis results are located in **Appendix F**. The net present value of the predicted societal cost of safety for the design-life of the intersection is shown in Figure 5. An alternative with a lower societal cost of safety will result in the potential for a higher safety benefit when compared to the existing conditions. The 3/4 Access alternative has the lowest societal cost of safety resulting in the highest safety benefit.

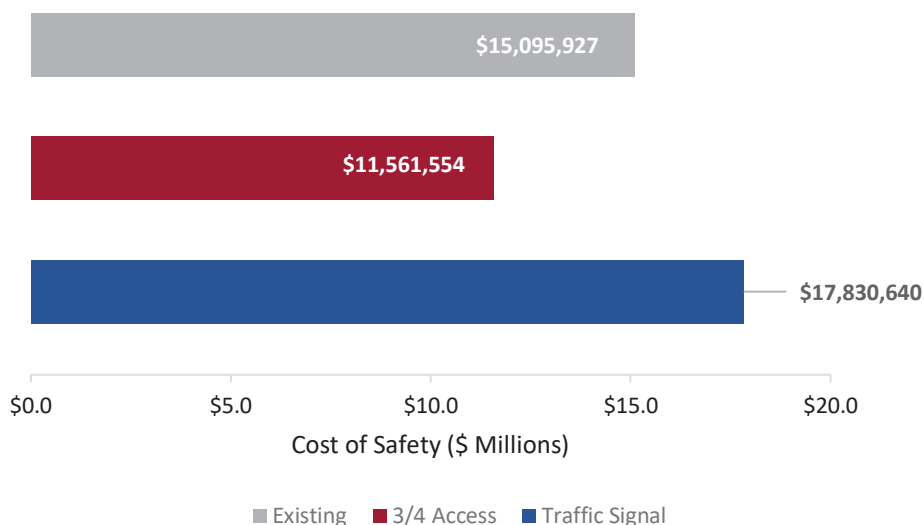


Figure 5. Societal Cost of Safety



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The performance measures that are used to quantify an added cost of a proposed improvement when compared to the existing intersection are:

- Operations and Maintenance (O&M)
- Initial Capital Costs (ICC)

The O&M performance measure incorporates common annualized costs associated with the operating and maintaining the proposed intersection control type. Common costs include signal timing maintenance, power consumption for signal operations, intersection illumination, landscape maintenance, and pavement rehabilitation. Figure 6 shows the net present value of the expected O&M costs for the design-life of the intersection. The 3/4 Access alternative has the lowest O&M costs of the alternatives. The lower the O&M cost the better an alternative rank.

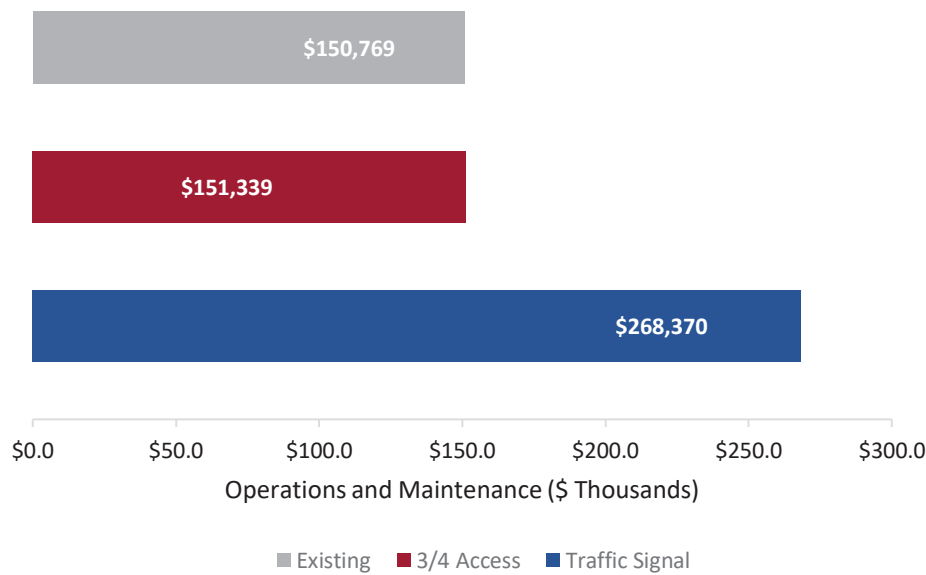


Figure 6. Operations and Maintenance Costs



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Figure 7 shows the accumulated cost of all four ICE performance measures for the existing conditions and each of the proposed alternatives.

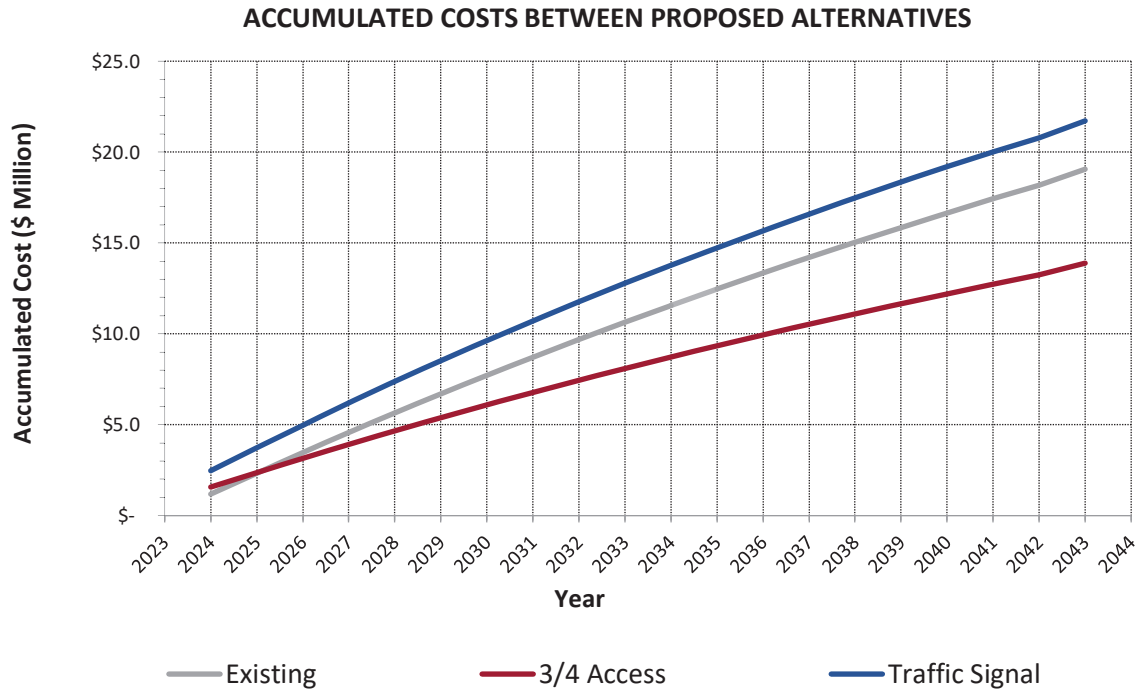


Figure 7. Accumulated Costs Between Alternatives

A more detailed description of the performance measures along with a summary of the life-cycle B/C calculations can be found in **Appendix I**



ICE Analysis Summary Tables

A summary of the overall ICE analysis is provided in **Table 3**. Relevant assumptions and calculations are located in the **Appendices**.

Table 3 – ICE Summary Table

| Parameter | Existing Condition | Alt. #1 3/4 Access | Alt. #2 Traffic Signal |
|--|---------------------|-----------------------|---------------------------|
| Active Transportation | | | |
| Level of Pedestrian Accommodation | Very Low | Very Low | Fair |
| Level of Bicyclist Accommodation | Low | Low | Low |
| Benefit Analysis | | | |
| Existing Delay (LOS) | 146.5 (F) EBT - AM | 15.7 (C) NBL - AM | 23.6 (C) EBL - AM |
| Worst Movement Delay [sec/veh]* | 757.6 (F) EBT - PM | 26.7 (D) NBL - PM | 34.8 (C) EBT - PM |
| Existing Delay (LOS) | 2.4 (A) - AM | 2.6 (A) - AM | 4.7 (A) - AM |
| Total Delay [sec/veh] | 10.8 (B) - PM | 3.1 (A) - PM | 5.2 (A) - PM |
| Design Year 2043 Delay (LOS) | 278.9 (F) WBT - AM | 16.1 (C) NBL - AM | 27.4 (C) WBT - AM |
| Worst Movement Delay [sec/veh]* | 1290.9 (F) EBT - PM | 28.1 (D) NBL - PM | 43.5 (D) EBT - PM |
| Design Year 2043 Delay (LOS) | 3.1 (A) - AM | 2.7 (A) - AM | 4.9 (A) - AM |
| Total Delay [sec/veh] | 12.5 (B) - PM | 3.2 (A) - PM | 5.3 (A) - PM |
| Design Year 2043 Longest 95 th Percentile Queue [feet] | 559 (EB, PM) | 65 (EBR, PM) | 64 (EBL, PM) |
| Existing crashes per year (2018-2022) | 4 | N/A | N/A |
| Safety Analysis, predicted crashes per year (avg) | 5.24 | 4.01 | 6.77 |
| Cost Analysis | | | |
| Commercial ROW Strip Takes | N/A | No | Yes |
| Commercial ROW Full Acquisition | N/A | None | None |
| ROW Utility Conflicts [Yes/No] | N/A | Yes | Yes |
| Need for Environmental Evaluation | N/A | Low | Low |
| Project Cost, initial | N/A | \$750,000 | \$1,160,000 |
| Total Project and Life Cycle Costs | \$19,060,583 | \$13,890,591 | \$21,717,744 |
| Benefit-Cost Method | | | |
| Life-Cycle Benefit-Cost Ratio (Compared to Existing) | N/A | 7.89 | -1.08 |
| Life-Cycle Benefit-Cost Ratio with Sensitivity (Compared to Existing) | N/A | 7.17 – 8.76 | (-0.99) – (-1.19) |

*Worst movement intersection delay for a two-way stop-controlled intersection is not used in the ICE Life-Cycle Benefit-Cost analysis calculations.



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Conclusion

Based on the ICE analysis conducted, **the 3/4 Access alternative has a positive life-cycle benefit-cost ratio of 7.89** when compared to the existing conditions.

If you have any questions about the ICE analysis performed, please contact the ICE studies office at (801) 669-7345.

AL/Kimley-Horn

cc: Robert Miles, Jeff Lewis, Adam Lough, Robert Clayton, Matt Parker, Brian Phillips, Doug Bassett, Degen Lewis, Eric Rasband, Andrew Jordan, Eric Mason, Tim Taylor, Jeremy Searle

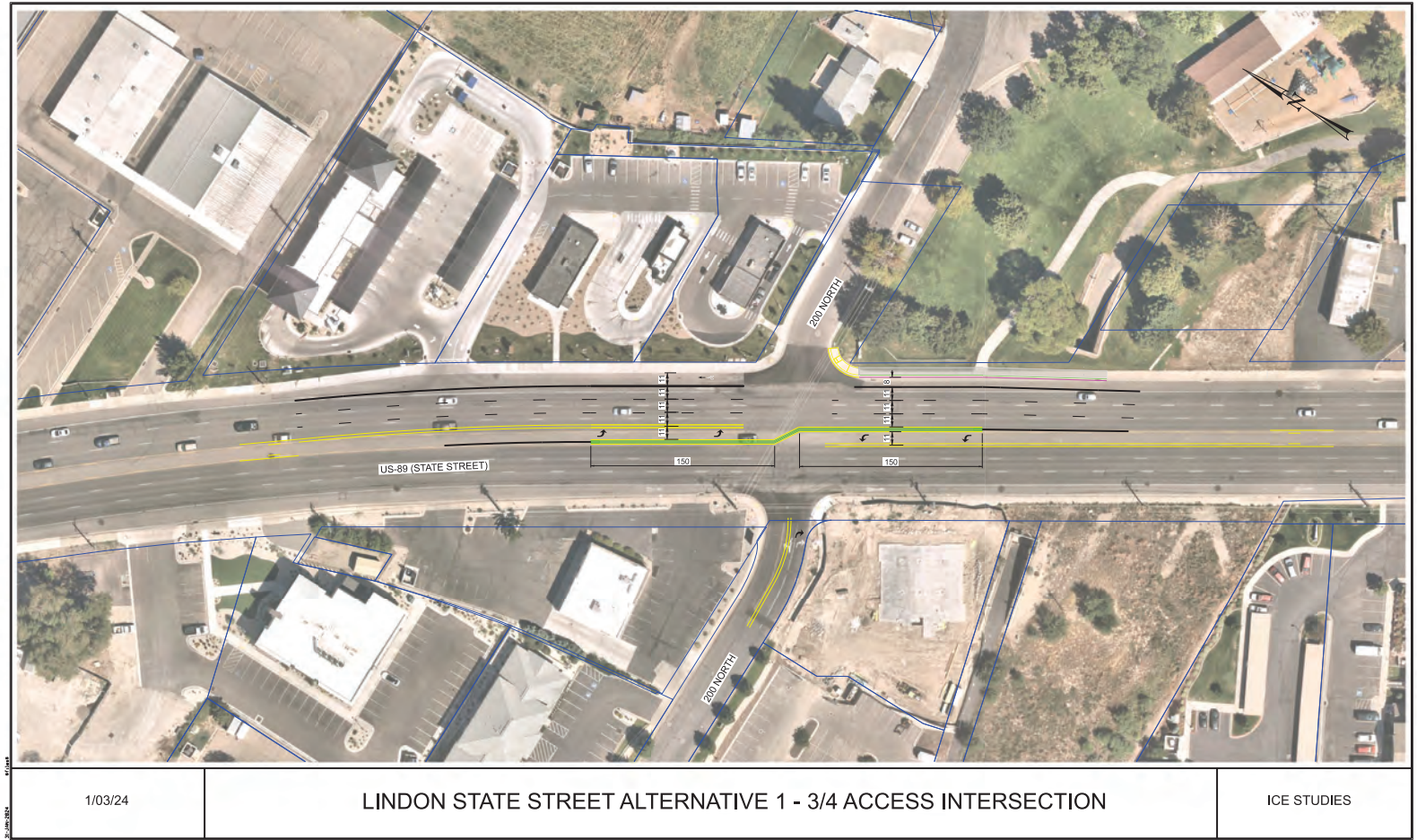
*Supporting electronic data available on request

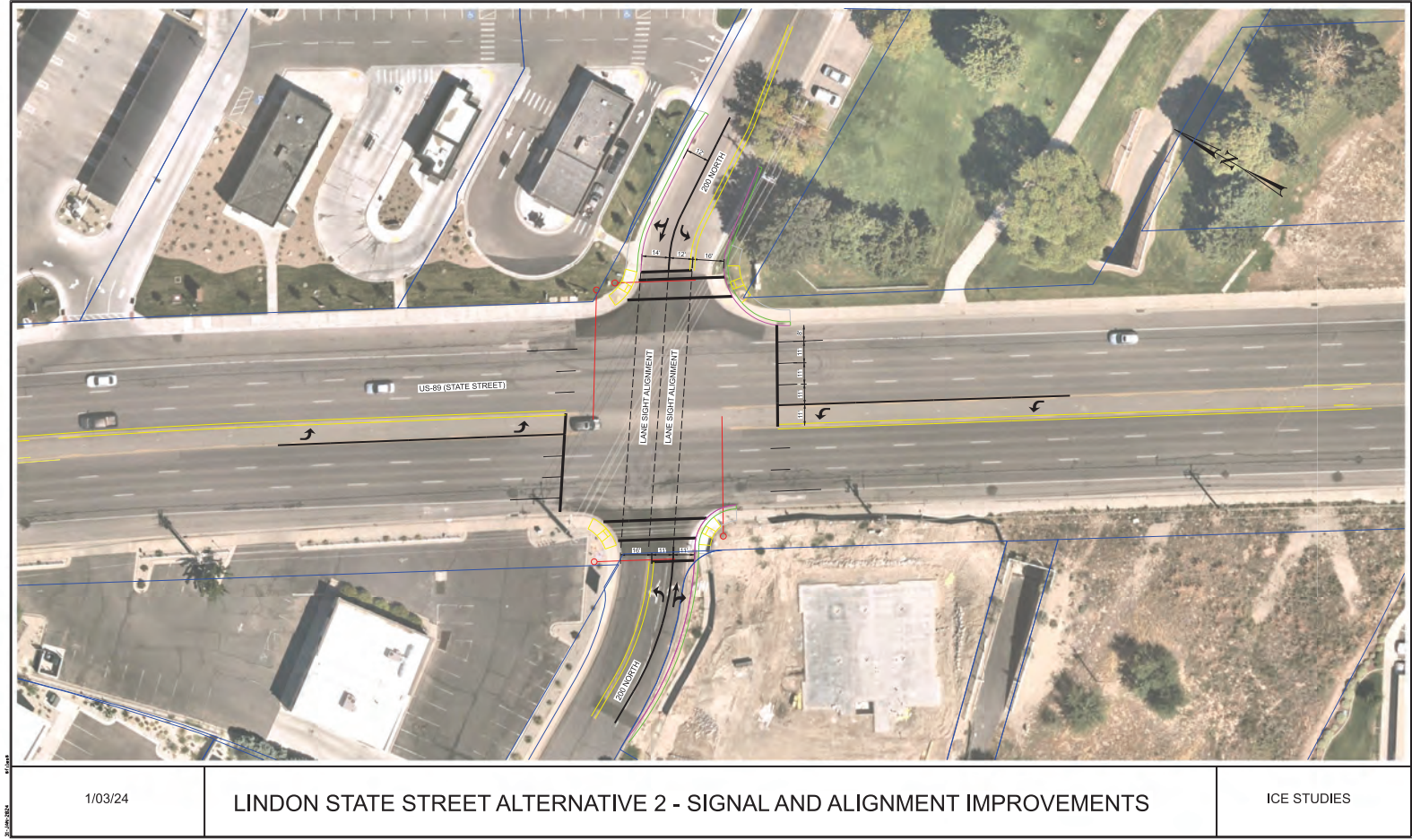
APPENDIX

| # | <u>Appendix Item</u> |
|---|---|
| A | Conceptual Alternative Layout |
| B | UDOT Traffic Study |
| C | List of Assumptions & Calculations |
| D | 2024 & 2043 Peak Hour Traffic Counts |
| E | LOS Analyses |
| F | Safety Analysis |
| G | 2023 Update of Crash Cost Based on Severity Memorandum |
| H | Preliminary Opinion of Probable Cost |
| I | Life-Cycle Benefit-Cost Analysis and Sensitivity Analysis |
| J | Email Correspondence |

APPENDIX A

Conceptual Alternative Layouts





ADJOURN