

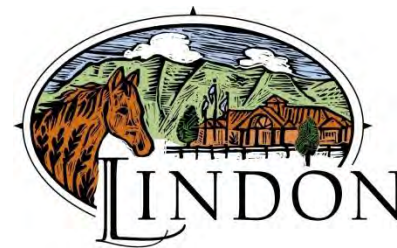


Lindon City Council Staff Report

Prepared by Lindon City
Administration

June 16, 2025

Notice of Meeting of the Lindon City Council



The Lindon City Council will hold a meeting at **5:15 pm on Monday, June 16, 2025** 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: Van Broderick, Mayor pro tem
Invocation: Lincoln Jacobs, Councilmember
Pledge of Allegiance: By invitation

1. Call to Order / Roll Call

2. Presentations and Announcements:

- a) **CERT recognition.** Kelly Johnson, Lindon Emergency Manager, will present recent CERT graduates for recognition.
- b) Comments / Announcements from Mayor and Council members.

3. Open Session for Public Comment (*For items not listed on the agenda*)

4. Council Reports

5. Administrator's Report

6. Approval of Minutes — The minutes of City Council meeting from June 2, 2025.

7. Consent Agenda — (*Items do not require public comment or discussion and can all be approved by a single motion.* The following consent agenda was presented for approval:

- a) **Surplus Equipment Disposal. Resolution #2025-12-R.**

8. Review & Action: Renaming portion of City Center Park to Centennial Park; Resolution #2025-13-R. The Council will review and consider a resolution renaming a portion of the upper City Center Park to Centennial Park.

9. Public Hearing: FY2026 Transfer of Enterprise Funds to the General Fund. The City Council will accept public comment as it reviews and considers proposed transfer of enterprise funds to the general fund as part of the fiscal year (FY) 2026 budget. The proposed transfers are as follows: Water Fund \$298,000 (3.7% of fund expenditures); Sewer Fund \$204,000 (7.2% of fund expenditure); Solid Waste Collection Fund \$31,000 3.9% of fund expenditures); Storm Water Drainage Fund \$113,810 (4.5% of fund expenditures); and Telecommunications Fund \$1,600 (5% of fund expenditures). These transfers are primarily intended to cover administrative costs and overhead of operating the enterprise funds but will also be used in supplementing such city services as fire, police, street maintenance, parks & recreation, and other city functions. Similar transfers have been made annually from the enterprise funds to the General Fund in order to help maintain low property taxes in Lindon. These transfers are of funds which are not classified as an allocation of costs between funds. These amounts will not be repaid. No motions will be made as this hearing is to only receive and consider public comment on the proposed enterprise fund transfers.

- 10. Public Hearing: FY2026 Compensation Programs.** Per Utah Code 10-3-818, the city is required to hold a separate public hearing from the budget hearings if the budget includes a compensation increase for any executive municipal officer. The City will present the total compensation plan for all employees and elected officials proposed to be included in the FY2026 budget. No motions will be made as this hearing is to only receive and consider public comment on this matter.
- 11. Public Hearing: Fiscal Year 2026 (FY2026) Final Budget Adoption; Amend FY2025 Budget; Ordinance #2025-7-O.** The City will present the final Lindon City Budget documents for fiscal year 2025-2026 (FY2026) beginning July 1, 2025. The tentative budget for FY2026 was approved in a public hearing on March 17, 2025. The City Council also held a public hearing on May 19, 2025 where the proposed budget was adopted and budget issues were discussed in detail. The City Council will review and adopt the amended budget for FY2025, will review and adopt the final budget for FY2026, will review and adopt the agreement for services between the City and the Lindon City RDA, will set the Certified Tax Rate, and review and adopt the city-wide fee schedule and compensation programs. The Council will also review the Fraud Risk Assessment as required by the State Auditor.
- 12. Recess to Lindon City Redevelopment Agency Meeting (RDA)**
- 13. Review & Action: AT&T Cell Tower Agreement Addendum.** The Council will review and consider a renewed lease agreement with AT&T Wireless Services for continued leasing of property for an existing equipment shed near a cell tower on city property at approximately 50 W 60 N (behind the Parks Dept garage).
- 14. Review & Action: Lobbyist participation through Interlocal Agreement to benefit new school district.** The Council will review and consider possible financial participation with other member cities that are part of the new Timpanogos School District, to hire a lobbying firm to assist in future legislative efforts.
- 15. Closed Session -** The City Council will discuss potential purchase or sale of real property and pending or possible litigation per Utah Code 52-4-205(1)(e) & 52-4-205(1)(c). This session is closed to the general public.

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.lindon.gov. 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.lindon.gov) websites.

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

Date: **June 11, 2025; Time: 4:30 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: Van Broderick, Mayor pro tem

Invocation: Lincoln Jacobs, Councilmember

Pledge: By invitation

Item 1 – Call to Order / Roll Call

June 2, 2025 Lindon City Council meeting.

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

Item 2 – Presentations and Announcements

- a) **CERT recognition.** Kelly Johnson, Lindon Emergency Manager, will present recent CERT graduates for recognition.
- b) Comments / Announcements from Mayor and Council members.

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

Item 4 - COUNCIL REPORTS:

(20 minutes)

- A) MAG/MPO, COG, UIA, ULA, ULCT, Youth Council, School Dist (Mayor), Public Relations (media)
- B) Public Works/Eng., Irrigation Co. Representative, Cemetery, Facilities/Building
- C) CTC, Healthy Utah, School District Liaison (Council), 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:

- July Newsletter article – Cole Hooley
- Next regular meeting: July 7th & August 4th (*only one meeting in July & August*)
- Candidates that filed for Lindon offices:
 - Mayor:
 - Carolyn Lundberg
 - Council:
 - Van Broderick
 - Desiree Green
 - Jake Hoyt
- Is a 'Meet the Candidates' meeting needed this year? If so, set date for a meeting (late Sept or early Oct).
- Misc. Items.

Item 6 – Approval of Minutes

- Review and approval of City Council minutes: **June 2, 2025.**

The Lindon City Council regularly scheduled meeting on **Monday, June 2, 2025, 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: Jake Hoyt, Councilmember
 Pledge of Allegiance: Officer Cody Sampson

PRESENT

Carolyn Lundberg, Mayor
 Van Broderick, Councilmember
 Jake Hoyt, Councilmember
 Lincoln Jacobs, Councilmember
 Brian Haws, City Attorney
 Adam Cowie, City Administrator
 Britni Laidler, City Recorder

EXCUSED

Steve Stewart, Councilmember
 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, City Administrator, recognized Derek Clegg, PD Detective, and John Ogden, IT Systems Administrator, as Employees of the Quarter. He read comments submitted by their colleagues that highlighted the dedication and exceptional work of both employees. Among the praises, John Ogden was noted for his invaluable support with IT needs, offering quick responses to requests and ensuring compliance with BCI and FBI regulations. Detective Clegg was commended for his successful investigation of a burglary case, where he located suspects, obtained confessions, and recovered property, as well as his ongoing efforts with families dealing with suicide issues and attempts to improve local safety measures.

Council members expressed their appreciation for the employees, emphasizing their contributions to the city. Councilmember Jacobs shared a personal experience of having volunteered to be tased by the police, expressing his admiration for the police officers' challenging job, the empathy they must show, and the critical decisions they face. He also praised John Ogden for his successful handling of IT challenges, acknowledging his own background in IT and understanding the complexities of the role. Both awardees received \$50 Amazon gift cards as a token of appreciation for their service and dedication.

2 **3. Open Session for Public Comment** – Mayor Lundberg called for any public
 4 comments. There were no comments.

6 **4. COUNCIL REPORTS:**

8 **Councilmember Hoyt** – Councilmember Hoyt, reported that the swim team, pool, and
 10 swim lessons had started that day and noted that it was fantastic to see the community
 12 engaging with these amenities. He also encouraged continued efforts in seeking sponsors
 14 for Lindon Day, emphasizing the importance of engaging with both Lindon businesses
 16 and those within the broader community.

18 **Councilmember Broderick** – Councilmember Broderick provided updates on the 2000
 20 West paving project, noting that paving had commenced that day and would continue
 22 over the next several days. He highlighted that the intersection at 200 North and 2000
 24 West was now open and paved, and observed that the businesses in that area were
 26 benefiting from the increased access and usage. He then mentioned the planter boxes on
 28 Center Street, now have plants in them, adding a colorful and welcoming addition to the
 30 entrance of the city. Councilmember Broderick elaborated on the ongoing work at the
 32 Keenland Detention Pond, which is aimed at enhancing the city's stormwater control
 34 capabilities. Lastly, he reported that pipelining work on the main ditch had begun and
 36 would continue throughout the summer across various park locations, which would
 38 further assist in managing stormwater.

40 **Councilmember Stewart** – *Councilmember Stewart was absent.*

42 **Councilmember Jacobs** – Councilmember Jacobs reported on various Parks and
 44 Recreation activities highlighting the upcoming Summer Kickoff Event scheduled for
 46 Wednesday, June 4 from 1 to 3 PM, noting that it would feature a foam machine, treats,
 48 crafts, and water games. He mentioned the excitement surrounding the movies in the
 50 park, with four screenings planned throughout the year, starting with the first one on June
 52 13. Additionally, Councilmember Jacobs introduced the new Summer Band Concert
 54 Events, a series of concerts organized by a long-time resident that will take place at the
 56 main city park every Saturday in August. He expressed his intent to attend these concerts
 58 and shared his enthusiasm for what they bring to the community. Furthermore,
 60 Councilmember Jacobs informed the council that the Hollow Park Pickleball courts
 62 would be offline for several weeks due to much-needed resurfacing work.

64 **Councilmember Hooley** – *Councilmember Hooley was absent.*

66 **Mayor Lundberg** – Mayor Lundberg had nothing to report at this time.

68 **5. Administrator's Report**

70 Mr. Cowie reported on the following items:

- 72 • Candidate filings for Mayor and City Council positions are now open and

will be closing on Friday at 5 PM

- Orem Fire and EMS proposed methodology updates
- July Newsletter article – Cole Hooley
- Next regular meeting: June 16th
- Parks & Rec, Summer Kick-off Party, June 4th, 1:00-3:00pm, Fryer Park
- Misc. Items

6. Approval of Minutes – The minutes of the regular City Council meeting of May 19, 2025.

COUNCILMEMBER HOYT MOVED TO APPROVE THE MINUTES OF THE REGULAR CITY COUNCIL MEETING OF MAY 19, 2025 AS PRESENTED.

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

COUNCILMEMBER HOYT AYE

COUNCILMEMBER BRODERICK AYE

COUNCILMEMBER JACOBS AYE

THE MOTION CARRIED UNANIMOUSLY.

7. Consent Agenda Items - 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.

- a) **MAG, Senior Meals Contract for FY2026.** The Council will review and consider a contract with Mountainland Association of Governments (MAG) for financial support of Lindon's Senior Center lunch programs and Meals on Wheels services.

COUNCILMEMBER BRODERICK MOVED TO APPROVE THE CONSENT AGENDA ITEMS AS PRESENTED. COUNCILMEMBER JACOBS SECONDED THE MOTION. THE MOTION CARRIED.

CURRENT BUSINESS

8. Public Hearing: Cemetery Ordinance update, LCC 8.32; Ordinance #2025-6-O. The City Council will review and consider changes to the cemetery ordinance to allow urns to be buried overtop of caskets on the same plot.

COUNCILMEMBER HOYT MOVED TO OPEN THE PUBLIC HEARING. COUNCILMEMBER BRODERICK SECONDED THE MOTION. THE MOTION CARRIED.

Adam Cowie, City Administrator, and Brian Haws, City Attorney, explained the proposed changes to the cemetery ordinance, which would allow a single urn to be buried

above a casket within an existing burial area. They noted that this change came about due to inquiries from residents and would provide more economical options for families. Council members discussed the possibility of allowing multiple urns above a casket and the reasoning behind limiting it to one urn. They also inquired about the requirements for marking graves and the city's indigent policy for those who need assistance with burial costs.

Mayor Lundberg asked for any public comment. The following comments were made:

Harlow Clark - asked about the timeframe for placing gravestones. Council members and staff discussed the current 90-day requirement and the possibility of extending or softening this rule.

COUNCILMEMBER HOYT MOVED TO CLOSE THE PUBLIC HEARING. COUNCILMEMBER BRODERICK SECONDED THE MOTION. THE MOTION CARRIED.

Mayor Lundberg asked for any further comment from the council. Hearing none, she called for a motion.

COUNCILMEMBER HOYT MOVED TO APPROVE ORDINANCE #2025-6-O AS PRESENTED. COUNCILMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:
 COUNCILMEMBER HOYT AYE
 COUNCILMEMBER BRODERICK AYE
 COUNCILMEMBER JACOBS AYE
 THE MOTION CARRIED

9. Closed Session - The City Council will discuss potential purchase or sale of real property and pending or possible litigation per Utah Code 52-4-205(1)(e) & 52-4-205(1)(c). This session is closed to the general public.

COUNCILMEMBER JACOBS MOVED TO ENTER A CLOSED SESSION. COUNCILMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:
 COUNCILMEMBER BRODERICK AYE
 COUNCILMEMBER JACOBS AYE
 COUNCILMEMBER HOYT AYE
 THE MOTION CARRIED UNANIMOUSLY.

COUNCILMEMBER HOYT MOVED TO CLOSE THE CLOSED SESSION AND RECONVENE THE REGULAR CITY COUNCIL MEETING.

2 COUNCILMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS
RECORDED AS FOLLOWS:

4 COUNCILMEMBER BRODERICK AYE

COUNCILMEMBER JACOBS AYE

6 COUNCILMEMBER HOYT AYE

THE MOTION CARRIED UNANIMOUSLY.

8
Adjourn –

10 COUNCILMEMBER BRODERICK MOVED TO ADJOURN THE MEETING
12 AT 6:45 PM. COUNCILMEMBER JACOBS SECONDED THE MOTION. ALL
PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

14
16 Approved – June 16, 2025

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20

Britni Laidler, City Recorder

22

Carolyn O. Lundberg, Mayor

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

- **Surplus Equipment Disposal. Resolution #2025-12-R.**

Sample Motion: I move to (*approve, continue, deny*) the consent agenda items (*as presented or amended*).

RESOLUTION NO. 2025-12-R

A RESOLUTION DECLARING CERTAIN PROPERTY AND EQUIPMENT OWNED BY LINDON CITY TO BE SURPLUS PROPERTY AND AUTHORIZING THE DISPOSAL OF THE LISTED ITEMS.

WHEREAS, the Municipal Council of Lindon City has adopted policies and procedures for the disposal of surplus property and equipment, with said policy found in Section 3 of the Lindon City Policies and Procedures Manual; and

WHEREAS, the policy requires that a public meeting be held concerning the declaration of any property deemed to be surplus by the City and which has an estimated valued over \$100; and

WHEREAS, the identified property is no longer needed and/or has exceeded its useful life and needs to be disposed of.

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

- Section 1. That the items described on the attached listing be declared as surplus property of the City; and
- Section 2. That these items be offered for sale to the public through their listing on www.publicsurplus.com or other comparable on-line auction site, or disposal by other means as outlined in the Lindon City Policies and Procedures Manual. If listed for sale, the items will be offered for minimum bids when appropriate. If the minimum bid is not realized, administrative staff may dispose of the items at their discretion including selling for less than the minimum bid; and
- Section 3. This resolution shall take effect immediately upon passage.

Adopted and approved this 16th day of June, 2025.

By _____
Carolyn O. Lundberg, Mayor

Attest:

By _____
Britni Laidler, City Recorder

SEAL:

Lindon City
100 North State Street
Lindon, UT 84042-1808



TEL 801-785-5043
FAX 801-785-4510
www.lindoncity.org

June 9, 2025

Proposed Item for Surplus

Item: 2021 Ford F-150 Lariat

Mileage: 47,800 miles

Reason for surplus:

- Have replacement vehicle
- 2021 Ford F-150's have too many recalls and seem unreliable

Minimum suggested surplus price: \$37,000



Alex Roylance
Facilities and Fleet Manager

Parks & Recreation Memo

To: Adam Cowie
 From: Heath Bateman
 Date: June 10, 2025
 Re: Surplus Items

Message:


Hello Adam,

I have a few more surplus items for Council consideration.

#	Item	Description	Condition	\$ Minimum
	Ultra Shield	Table Top Glass Shields	New	\$10



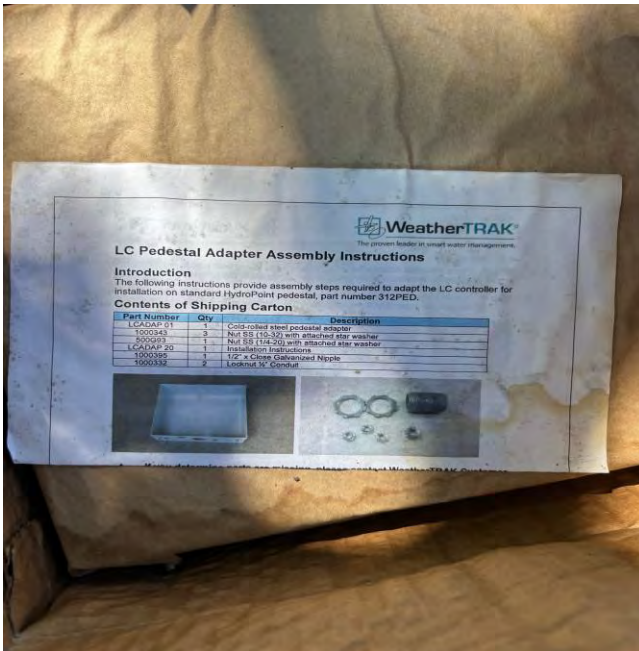
1	Pool Side Basketball Standard	Splash and Slam Pool Basketball Hoop	Fair	\$200
				

3	Home Made Picnic Tables	Homemade Picnic Table	Fair	\$45 each
				

3	Stainless Steel Sprinkler Cabinets	Strong Box Stainless Steel Cabinets	Fair	\$1,000
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13	Irrigation boxes	312 Ped Hydro point WeatherTRAK Sprinkler Boxes	good	\$400
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7	Amiad Irrigation Filters	Unused (Some parts might be missing)	\$800 each
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1	Bobcat/Toolcat Snowplow	8' plow blade	Good	\$3,000 min
				

1 lot	Pavers and Brick	Various Pavers and Bricks	1 Lot \$75
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Approx 30 Bottles	Hand Sanitizer	Various bottles of hand sanitizers	Fair	1 lot \$20
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4	Concrete Park Benches	Concrete tops with Aggregate legs.	Fair	\$25 each
				

Heath Bateman
Parks & Recreation Director

- 8. Review & Action: Renaming portion of City Center Park to Centennial Park; Resolution #2025-13-R.** The Council will review and consider a resolution renaming a portion of the upper City Center Park to Centennial Park.

Sample Motion: I move to (approve, deny, or continue) Resolution #2025-13-R (*as presented, or with changes*).

RESOLUTION NO. 2025-13-R

A RESOLUTION OF THE CITY COUNCIL OF LINDON CITY, UTAH, FORMALLY NAMING THE SOUTHWEST AND UPPER AREA OF LINDON CITY CENTER PARK, LOCATED BEHIND LINDON CITY HALL, AS “CENTENNIAL PARK,” AND FURTHER DESIGNATING THE SIX-SIDED PAVILION WITHIN SAID AREA AS THE “HERITAGE PAVILION.”

WHEREAS, Lindon City Center Park, located at the heart of the community, has long served as a gathering place for residents and visitors alike; and

WHEREAS, the southwest and upper area of the park, comprising approximately 86,450 square feet (1.98 acres) and located behind Lindon City Hall, has been improved and utilized for a wide range of recreational, cultural, and civic purposes; and

WHEREAS, Lindon City recently celebrated its 100-year anniversary as a community, marking a significant milestone in the City’s history; and

WHEREAS, the Lindon City Council desires to commemorate this historic occasion by naming the referenced area “Centennial Park” in honor of the City’s first 100 years and in celebration of its future; and

WHEREAS, within Centennial Park, there exists a distinctive six-sided (hexagonal) pavilion that serves as a prominent landmark and community gathering space; and

WHEREAS, the City Council wishes to name this structure the “Heritage Pavilion” to reflect the rich legacy, traditions, and values of the Lindon community; and

WHEREAS, as part of the City’s Centennial Celebration, a time capsule was ceremonially buried near the Heritage Pavilion, marked by a memorial bench and an oak tree, with the intent that the capsule not be opened until Lindon City’s Sesquicentennial Celebration in the year 2074.

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

1. SECTION 1. The southwest and upper portion of Lindon City Center Park, located behind Lindon City Hall and encompassing approximately 86,450 square feet (1.98 acres), and while officially remaining part of Lindon City Center Park for impact fee studies & park master planning purposes, is hereby officially named Centennial Park.
2. SECTION 2. The six-sided pavilion (hexagon) located within the area designated as Centennial Park is hereby officially named the Heritage Pavilion.

3. SECTION 3. A time capsule buried near the Heritage Pavilion, marked by a memorial bench and an oak tree, shall remain undisturbed until its scheduled opening during Lindon City's Sesquicentennial Celebration in 2074, preserving memories, artifacts, and messages from the Centennial year.
4. SECTION 4. Appropriate signage and mapping designations shall be updated to reflect these official names and landmarks, and the City shall encourage the community to utilize and refer to these names in all future communications and programming.
5. SECTION 5. This Resolution shall take effect immediately upon passage.

PASSED AND APPROVED by the Lindon City Council this 16th day of June, 2025.

LINDON CITY COUNCIL

By: _____
Mayor Pro Tem

ATTEST:

City Recorder



- 9. Public Hearing: FY2026 Transfer of Enterprise Funds to the General Fund.** The City Council will accept public comment as it reviews and considers proposed transfer of enterprise funds to the general fund as part of the fiscal year (FY) 2026 budget. The proposed transfers are as follows: Water Fund \$298,000 (3.7% of fund expenditures); Sewer Fund \$204,000 (7.2% of fund expenditure); Solid Waste Collection Fund \$31,000 (3.9% of fund expenditures); Storm Water Drainage Fund \$113,810 (4.5% of fund expenditures); and Telecommunications Fund \$1,600 (5.0% of fund expenditures). These transfers are primarily intended to cover administrative costs and overhead of operating the enterprise funds but will also be used in supplementing such city services as fire, police, street maintenance, parks & recreation, and other city functions. Similar transfers have been made annually from the enterprise funds to the General Fund in order to help maintain low property taxes in Lindon. These transfers are of funds which are not classified as an allocation of costs between funds. These amounts will not be repaid. No motions will be made as this hearing is to only receive and consider public comment on the proposed enterprise fund transfers.

Sample Motion: *No motion will be made.*

2025-2026 Notice to Lindon Utility Customers

State law requires that the City provide notice whenever funds are to be transferred from a utility enterprise fund to any other fund. As part of the next city annual budget (July 1, 2025 - June 30, 2026), the following enterprise funds will be transferring funds to the General Fund (noted % is of total fund expenditures):

Water Fund	\$298,000 (3.7%)
Sewer Fund	\$204,000 (7.2%)
Solid Waste Collection Fund	\$31,000 (3.9%)
Storm Drainage Fund	\$113,810 (4.5%)
Telecommunications Fund	\$1,600 (5.0%)

These transfers are of funds which are not classified as an allocation of costs between funds. These amounts will not be repaid.

A public hearing will be held on Monday, June 16, at 5:15 pm in the City Council Chambers located at 100 N State St, Lindon, Utah. The public hearing will be to discuss the proposed transfers in the Fiscal Year 2025-2026 Budget.

Why does Lindon transfer these funds?

- These transfers offset administrative costs and overhead of operating the enterprise funds, as well as supplementing such city services as fire, police, street maintenance, parks & recreation, and other city functions.
- Similar transfers have been made annually from the enterprise funds to the General Fund in order to help maintain low property taxes in Lindon.
- If utility services were provided by private utility vendors, those vendors would pay property taxes as well as dividends to their owners. Because Lindon taxpayers are the investor-owners, these "dividends" are used in the General Fund to offset what otherwise could be a significant increase in property tax rates or fees.

Thank you for your support and involvement as a customer of Lindon City's utilities.

LINDON

10. Public Hearing: FY2026 Compensation Programs. Per Utah Code 10-3-818, the city is required to hold a separate public hearing from the budget hearings if the budget includes a compensation increase for any executive municipal officer. The City will present the total compensation plan for all employees and elected officials proposed to be included in the FY2026 budget. No motions will be made as this hearing is to only receive and consider public comment on this matter.

Sample Motion: *No motion will be made.*

Budgeted Expenditures - Personnel

- Merit increase of 1 step on the pay scale (2.6%)
 - Conditioned upon employee evaluation score
 - Effective January 3, 2026
 - Staff can bring this back to City Council in December 2025 for final approval
- COLA and Merit increases = 5.1%
- Cost of COLA and Merit increases (salary and benefits) = \$388,440
 - General Fund = \$318,985
 - Water Fund = \$22,960
 - Sewer Fund = \$11,200
 - Storm Water Fund = \$11,475
 - Recreation Fund = \$23,820

Budgeted Expenditures - Personnel

- Salary Study
 - 17 positions (affecting 23 employees) moving to higher ranges, but back steps (closest to the employee's current wage without decreasing their wage)
 - Increase in salaries and benefits = \$30,160

Department	Position	Old Range	New Range
Administration & Finance	AP Clerk	11	13
Administration & Finance	Assistant Finance Director	25	27
Administration & Finance	Finance Director	28	30
Administration & Finance	Utilities Clerk	11	14
Community Development	Chief Bldg Official	23	25
Community Development	Code Enforcement Officer	13	15
Community Development	Development Clerk II	11	13
Court & Legal	Clerk I / Deputy Recorder	11	12
Parks & Recreation	Parks & Rec Director	26	28
Parks & Recreation	Parks Superintendent	19	20
Police	Admin Professional	14	16
Police	Corporal	20	23
Police	Police Chief	30	32
Police	Police Lieutenant	25	27
Police	Police Sergeant	22	24
Police	Records Clerk	10	12
Public Works	Admin Secretary	11	13

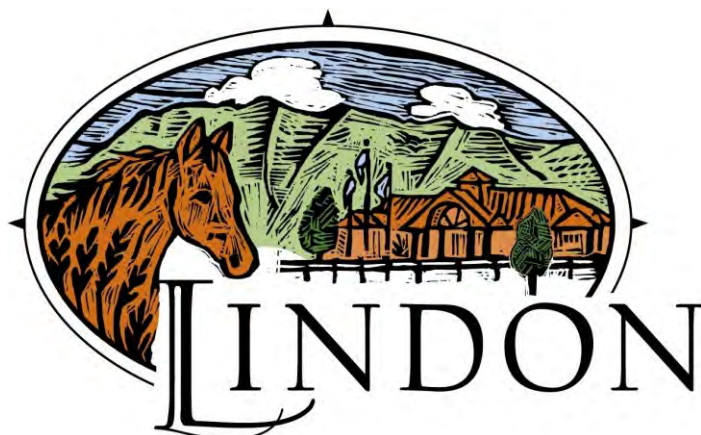
Budgeted Expenditures - Personnel

- Insurance Premiums
 - Medical insurance premiums will increase 7.1%
 - Dental insurance premiums will remain the same
 - Combined increase would be 6.9%
 - Employee participation will change
 - From 3% to 5% for medical premiums
 - From 0% to 5% for dental premiums for employee only and employee plus spouse plans
 - From 50% to 5% for dental premiums for employee plus family plans
 - With these benefit changes, the City's increase will be **6.2%**

General Fund	\$57,755
Water Fund	\$5,565
Sewer Fund	\$2,995
Storm Water Fund	\$2,575
Recreation Fund	\$3,270
Citywide Total	\$72,160

Budgeted Expenditures - Personnel

- Retirement
 - Non-police Tier 1 & Tier 2 employer contributions will decrease -1.0%
 - Non-police Tier 2 employee contributions will increase +0.11%
 - From 0.7% to 0.81%
 - Reimbursed by the City
 - Police Tier 1 & Tier 2 employer contributions will decrease -0.5%
 - Police Tier 2 employee contributions will remain the same
 - City is allowed to cover employee contributions to URS
 - Overall decrease to the cost for the City



Compensation Programs Section

This section of the 2025-2026 Budget presents information regarding Elected and Appointed Officials Compensation Programs and Employee Compensation Programs.

COMPENSATION PROGRAMS

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

The Lindon City Policies and Procedures Manual (Policy Manual) as most recently updated by Resolution #2024-12-R, and as may be amended from time-to-time, is hereby incorporated into the Budget Document by reference. The Policy Manual outlines in full detail the rules, regulations, responsibilities, and obligations of employees which help govern the administrative functions and processes of the City. In regard to budgetary matters, the Policy Manual contains specific detail regarding Governmental Organization & Administration, Risk Management Rules & Regulations, regulation and use of City Property & Equipment, Purchasing & Procurement, Personnel Policies, Employee Benefits, and other topics that have relation to how budgeted funds shall be utilized. The Policy Manual does not typically reference specific budgeted dollar amounts, but rather contains the policy that may regulate use of budgeted funds as further outlined in the annually adopted budget. The Policy Manual supersedes and replaces all other written policies and procedures that may be in conflict with the Policy Manual, including any policy approved as part of the annual budget.

ELECTED AND APPOINTED OFFICIALS COMPENSATION PROGRAM

This section contains the total compensation program, salaries and benefits, for elected and appointed officials, except permanent full-time positions, which are included in the Employee Compensation Program.

MONTHLY SALARY

Mayor	\$2,152.59
Council Liaison to Planning Commission	\$1,151.74
Council Member	\$951.74
Planning Commissioner	\$200.00

Cost of Living Allowance

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

EXPENSES

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

COMPENSATION PROGRAMS**Mileage Reimbursement**

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

Meal Allowance

Meal expenses will be paid or reimbursed based on the U.S. General Services Administration meal per diem rates for the dollar amounts per meal, and may be adjusted annually, generally in January. Meal allowances for in-state travel will be the Standard Rate for Utah. Meal allowances for out-of-state travel will be the average (by meal) of the rates for the continental U.S, rounded to the nearest dollar. Meal allowances are currently being paid at the following rates.

<u>Meal</u>	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$16.00	\$20.00
Lunch	19.00	22.00
Dinner	28.00	33.00
Whole Day	63.00	75.00

BENEFIT SUMMARY**Digital Device Allowance**

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

Aquatics Center Passes

Members of the City Council, Planning Commission, and Board of Adjustment may receive free and/or discounted Aquatics Center punch passes as described in Section 6.17 of the Lindon City Policies and Procedures Manual.

Facility Rentals

Members of the City Council are entitled to four (4) free rentals of city facilities per calendar year, excluding the Aquatics Center facilities, according to Section 6.18 "Facility Rentals" of the Policies and Procedures Manual.

Social Security

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

Workers Compensation Coverage

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

EMPLOYEE COMPENSATION PROGRAM

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

SALARIES AND WAGES

Employee positions are classified on ranges as listed in the Position Schedule. The Pay Ranges Schedules and the Position Schedule are on the following pages. Salary ranges are subject to change at any time.

There are no new positions proposed in this FY 2025-2026 Budget.

Lindon City staff conducted a salary study, and this budget is implementing the recommended changes to 17 positions as shown in the chart to the right. These changes do not come with big salary increases. As positions move to higher ranges, the employees currently in those positions will move back steps so that they are as close as possible to their current wage without having a decrease.

Department	Position	Old Range	New Range
Administration & Finance	AP Clerk	11	13
Administration & Finance	Assistant Finance Director	25	27
Administration & Finance	Finance Director	28	30
Administration & Finance	Utilities Clerk	11	14
Community Development	Chief Bldg Official	23	25
Community Development	Code Enforcement Officer	13	15
Community Development	Development Clerk II	11	13
Court & Legal	Clerk I / Deputy Recorder	11	12
Parks & Recreation	Parks & Rec Director	26	28
Parks & Recreation	Parks Superintendent	19	20
Police	Admin Professional	14	16
Police	Corporal	20	23
Police	Police Chief	30	32
Police	Police Lieutenant	25	27
Police	Police Sergeant	22	24
Police	Records Clerk	10	12
Public Works	Admin Secretary	11	13

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FINAL BUDGET COMPENSATION PROGRAMS

Lindon City Pay Ranges

Range	Step 1	Step 2	Step 3	Step 4	Step 5
A	7.25	8.01	8.78	9.54	10.30

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Range
1	11.0665	11.6948	12.3671	13.0616	13.8112	14.1748	14.5386	14.9244	15.3102	15.7180	16.1258	16.5557	1
2	11.6838	12.3451	13.0506	13.7891	14.5717	14.9464	15.3432	15.7400	16.1479	16.5777	17.0076	17.4485	2
3	12.3121	13.0175	13.7560	14.5386	15.3653	15.7731	16.1810	16.6108	17.0407	17.4927	17.9555	18.4295	3
4	12.9844	13.7340	14.5166	15.3543	16.2250	16.6549	17.0958	17.5477	18.0107	18.4846	18.9696	19.4657	4
5	13.7119	14.4945	15.3212	16.1919	17.1178	17.5588	18.0217	18.4956	18.9806	19.4877	19.9947	20.5238	5
6	14.4614	15.2992	16.1699	17.0958	18.0768	18.5508	19.0358	19.5428	20.0609	20.5899	21.1301	21.6811	6
7	15.2660	16.1479	17.0737	18.0437	19.0688	19.5759	20.0939	20.6230	21.1631	21.7252	22.2984	22.8826	7
8	16.1148	17.0407	18.0107	19.0468	20.1270	20.6560	21.2071	21.7583	22.3315	22.9267	23.5329	24.1501	8
9	16.9967	17.9666	19.0027	20.0829	21.2292	21.7803	22.3535	22.9377	23.5439	24.1612	24.8005	25.4509	9
10	17.9335	18.9586	20.0388	21.1851	22.3866	22.9818	23.5880	24.2053	24.8446	25.4949	26.1672	26.8507	10
11	18.9255	20.0057	21.1521	22.3535	23.6432	24.2604	24.8997	25.5610	26.2334	26.9278	27.6443	28.3718	11
12	19.9947	21.1410	22.3424	23.6211	24.9769	25.6272	26.3105	26.9940	27.7105	28.4379	29.1874	29.9590	12
13	21.0970	22.2984	23.5660	24.9107	26.3327	27.0270	27.7325	28.4599	29.2094	29.9700	30.7636	31.5683	13
14	22.2543	23.5219	24.8666	26.2885	27.7875	28.5151	29.2756	30.0362	30.8297	31.6454	32.4721	33.3319	14
15	23.4999	24.8446	26.2555	27.7545	29.3307	30.1023	30.8959	31.7006	32.5382	33.3870	34.2687	35.1726	15
16	24.7674	26.1894	27.6883	29.2756	30.9510	31.7667	32.6043	33.4641	34.3459	35.2498	36.1756	37.1346	16
17	26.1232	27.6222	29.2094	30.8849	32.6485	33.5082	34.4011	35.3049	36.2417	37.1897	38.1707	39.1847	17
18	27.6112	29.1874	30.8518	32.6154	34.4782	35.3821	36.3080	37.2668	38.2479	39.2509	40.2760	41.3342	18
19	29.1323	30.7967	32.5603	34.4231	36.3850	37.3440	38.3360	39.3391	40.3752	41.4334	42.5246	43.6489	19
20	30.7305	32.4941	34.3570	36.3189	38.4021	39.4052	40.4523	41.5106	42.6127	43.7260	44.8834	46.0628	20
21	32.4501	34.3018	36.2638	38.3471	40.5295	41.5987	42.6899	43.8142	44.9716	46.1509	47.3634	48.6090	21
22	34.2357	36.1977	38.2588	40.4523	42.7560	43.8804	45.0377	46.2170	47.4406	48.6862	49.9648	51.2763	22
23	36.1316	38.2038	40.3862	42.6899	45.1258	46.3163	47.5287	48.7853	50.0640	51.3866	52.7313	54.1202	23
24	38.1377	40.3201	42.6238	45.0597	47.6280	48.8845	50.1742	51.4968	52.8526	54.2415	55.6633	57.1293	24
25	40.2650	42.5687	44.9936	47.5618	50.2734	51.5960	52.9518	54.3406	55.7735	57.2395	58.7385	60.2817	25
26	42.4585	44.8944	47.4516	50.1742	53.0400	54.4288	55.8617	57.3387	58.8488	60.3920	61.9792	63.6105	26
27	44.8283	47.3965	50.0970	52.9628	55.9829	57.4600	58.9701	60.5242	62.1114	63.7428	65.4182	67.1487	27
28	47.3084	50.0088	52.8746	55.8948	59.0803	60.6345	62.2327	63.8750	65.5505	67.2810	69.0446	70.8633	28
29	49.9096	52.7644	55.7846	58.9701	62.3430	63.9852	65.6607	67.3912	69.1658	70.9845	72.8583	74.7762	29
30	52.6763	55.6854	58.8709	62.2437	65.8040	67.5345	69.3091	71.1388	73.0126	74.9306	76.9036	78.9317	30
31	55.6082	58.7826	62.1445	65.6938	69.4414	71.2601	73.1339	75.0628	77.0358	79.0529	81.1361	83.2635	31
32	58.6724	62.0233	65.5615	69.3091	73.2771	75.2061	77.1791	79.2183	81.3016	83.4399	85.6333	87.8929	32
33	61.9240	65.4622	69.1989	73.1559	77.3445	79.3726	81.4669	83.6053	85.8097	88.0583	90.3840	92.7538	33
34	65.3521	69.0887	73.0347	77.2012	81.6212	83.7595	85.9640	88.2347	90.5493	92.9302	95.3772	97.8903	34
35	68.9674	72.9024	77.0689	81.4669	86.1293	88.4000	90.7257	93.1066	95.5645	98.0776	100.6569	103.3023	35
36	72.7606	76.9153	81.3071	85.9498	90.8575	93.2471	95.6995	98.2164	100.7994	103.4505	106.1712	108.9635	36
37	76.7625	81.1456	85.7790	90.6770	95.8547	98.3756	100.9629	103.6183	106.3434	109.1402	112.0106	114.9565	37
38	80.9844	85.6086	90.4969	95.6642	101.1267	103.7863	106.5159	109.3173	112.1923	115.1430	118.1712	121.2791	38
39	85.4386	90.3171	95.4742	100.9258	106.6886	109.4946	112.3743	115.3297	118.3629	121.4758	124.6706	127.9495	39
40	90.1377	95.2845	100.7253	106.4767	112.5565	115.5168	118.5548	121.6728	124.8728	128.1570	131.5275	134.9867	40
Range	1	2	3	4	5	6	7	8	9	10	11	12	Range

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FINAL BUDGET COMPENSATION PROGRAMS

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Lindon Aquatics Seasonal Pay Ranges for 2026 Season

Range	Step 1	Step 2	Max	Positions	# Emp.
1	10.52	12.27	14.02	Cashier/Facility Tech	55
2	11.68	13.44	15.19	Lifeguard	120
3	12.85	14.60	16.36	Lead Cashier, Water Safety Instructor	28
4	14.02	15.77	17.53	Asst Swim Coach, Water Aerobics Instructor	8
5	14.82	16.53	18.24	Head Swim Coach, Aq. Supervisor, Head Guard	6
6	15.96	17.67	19.38	Aquatics Assistant Manager	5

Lindon City Position Schedule

Department	Position	FLSA	Range	Status	# Emp.
Administration & Finance	Accounts Payable Clerk	Non-Ex	13	FT	1
Administration & Finance	Assistant Finance Director	Exempt	27	FT	1
Administration & Finance	Assistant Treasurer	Non-Ex	14	FT	0
Administration & Finance	City Administrator	Exempt	33	FT	1
Administration & Finance	Clerk/Typist I	Non-Ex	11	PT	2
Administration & Finance	Facilities & Fleet Manager	Non-Ex	19	FT	1
Administration & Finance	Finance Director	Exempt	30	FT	1
Administration & Finance	Management Intern	Non-Ex	5	Temp	0
Administration & Finance	Recorder / Court Clerk	Exempt	21	FT	1
Administration & Finance	Treasurer	Exempt	21	FT	1
Administration & Finance	HR Generalist	Exempt	19	PT	1
Administration & Finance	Utilities Clerk	Non-Ex	14	FT	1
Community Development	Building Inspector I	Non-Ex	17	FT	0
Community Development	Building Inspector II	Non-Ex	18	FT	0
Community Development	Building Inspector III	Non-Ex	19	FT	1
Community Development	Chief Building Official	Exempt	25	FT	1
Community Development	Code Enforcement	Non-Ex	15	PT	1
Community Development	Community & Economic Dev. Director	Exempt	29	FT	1
Community Development	Development Clerk I	Non-Ex	9	PT	0
Community Development	Development Clerk II	Non-Ex	13	FT	2
Community Development	Development Clerk II	Non-Ex	13	PT	0
Community Development	Planner I	Non-Ex	16	FT	0
Community Development	Planner II	Non-Ex	19	FT	1
Community Development	Planning Intern	Non-Ex	5	Temp	0
Court & Legal	City Attorney	Exempt	32	FT	1
Court & Legal	Clerk I	Non-Ex	11	PT	0

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FINAL BUDGET

COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
Court & Legal	Clerk I / Deputy Recorder	Non-Ex	12	PT	2
Court & Legal	Court Clerk	Non-Ex	16	FT	0
Court & Legal	Judge <i>(pay range set by State)</i>	Non-Ex	N/A	PT	1
Court & Legal	Legal Secretary	Non-Ex	16	PT	1
Parks & Recreation	Aquatics Manager/Program Coordinator	Exempt	16	FT	1
Parks & Recreation	Front Desk Attendant	Non-Ex	5	PT	5
Parks & Recreation	Lunch Aide	Non-Ex	5	PT	2
Parks & Recreation	Parks & Recreation Director	Exempt	28	FT	1
Parks & Recreation	Parks Maintenance Technician	Non-Ex	13	FT	0
Parks & Recreation	Parks Maintenance Tech. III/Lead	Non-Ex	14	FT	1
Parks & Recreation	Parks Superintendent	Non-Ex	20	FT	1
Parks & Recreation	Program Coordinator	Non-Ex	14	PT	3
Parks & Recreation	Program Instructor I	Non-Ex	2	PT	1+
Parks & Recreation	Program Instructor II	Non-Ex	6	PT	1+
Parks & Recreation	Recreation Superintendent	Exempt	18	FT	1
Parks & Recreation	Referee	Non-Ex	1	Temp	1+
Parks & Recreation	Seasonal Laborer	Non-Ex	6	Temp	1+
Parks & Recreation	Youth Sports Site Supervisor	Non-Ex	2	Temp	1+
Police	Administrative Professional	Non-Ex	16	FT	1
Police	Corporal	Non-Ex	23	FT	3
Police	Crossing Guard	Non-Ex	1	Temp	1+
Police	Emergency Management Coordinator	Exempt	16	FT	1
Police	Evidence Custodian	Non-Ex	11	PT	1
Police	Police Chief	Exempt	32	FT	1
Police	Police Intern	Non-Ex	1	Temp	1
Police	Police Lieutenant	Exempt	27	FT	1
Police	Police Officer	Non-Ex	19	FT	8
Police	Police Sergeant	Non-Ex	24	FT	3
Police	Records Clerk	Non-Ex	12	FT	1
Police	Reserve Police Officer	Non-Ex	19	PT	3
Public Works	Administrative Secretary	Non-Ex	13	FT	1
Public Works	Assistant City Engineer	Exempt	25	FT	1
Public Works	City Engineer	Exempt	29	FT	1
Public Works	Clerk/Typist I	Non-Ex	11	PT	1
Public Works	Engineer in Training (EIT)	Exempt	18	FT	0
Public Works	GIS Intern	Non-Ex	5	PT	0
Public Works	IT Systems & GIS Administrator	Exempt	23	FT	1
Public Works	Public Works Director	Exempt	30	FT	1
Public Works	Public Works Inspector	Non-Ex	17	FT	1
Public Works	Public Works Specialist	Non-Ex	20	FT	1

2025-2026

FINAL BUDGET

LINDON

COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
Public Works	PW Blue Stakes/SWPPP Inspector	Non-Ex	15	FT	1
Public Works	Seasonal Laborer	Non-Ex	6	Temp	1+
Public Works	Staff Engineer	Exempt	23	FT	0
Public Works	Storm and Wastewater Superintendent	Non-Ex	20	FT	1
Public Works	Storm Water Operator I	Non-Ex	12	FT	1
Public Works	Storm Water Operator II	Non-Ex	13	FT	1
Public Works	Storm Water Operator III	Non-Ex	14	FT	0
Public Works	Streets Equipment Operator I	Non-Ex	12	FT	1
Public Works	Streets Equipment Operator II	Non-Ex	13	FT	0
Public Works	Streets Equipment Operator III	Non-Ex	14	FT	0
Public Works	Streets Lead/Equipment Operator III	Non-Ex	17	FT	1
Public Works	Utilities Technician	Non-Ex	13	PT	0
Public Works	Wastewater Lead/ Operator III	Non-Ex	16	FT	1
Public Works	Wastewater Operator I	Non-Ex	12	FT	1
Public Works	Wastewater Operator II	Non-Ex	13	FT	0
Public Works	Water Superintendent	Non-Ex	22	FT	1
Public Works	Water System Operator I	Non-Ex	12	FT	3
Public Works	Water System Operator II	Non-Ex	13	FT	0
Public Works	Water System Operator III	Non-Ex	14	FT	0
Public Works	Water System Lead/Operator IV	Non-Ex	17	FT	1

Cost of Living Allowance

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

Merit Increase

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

Other Compensation

Employees may qualify for other compensation as described in the Policies and Procedures Manual.

COMPENSATION PROGRAMS

REIMBURSEMENT FOR TRAVEL

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

Mileage Reimbursement

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

Meal Allowance

Meal expenses will be paid or reimbursed based on the U.S. General Services Administration meal per diem rates for the dollar amounts per meal, and may be adjusted annually, generally in January. Meal allowances for in-state travel will be the Standard Rate for Utah. Meal allowances for out-of-state travel will be the average (by meal) of the rates for the continental U.S, rounded to the nearest dollar. Meal allowances are currently being paid at the following rates.

<u>Meal</u>	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$16.00	\$20.00
Lunch	19.00	22.00
Dinner	28.00	33.00
Whole Day	63.00	75.00

BENEFITS SUMMARY

Medical and Life Insurance

The city shall provide a benefit allowance for regular employees who work an average of thirty (30) hours or more per week per calendar year. The benefit allowance is calculated for employees as 95% of the traditional medical and dental insurance premiums.

For employees that choose the less expensive high-deductible medical insurance, the difference will be deposited into their health savings accounts. The City shall provide each employee with a description of the selected insurance plan(s). Employees will be responsible to pay the amount of their selected benefit costs in excess of the benefit allowance through payroll deductions.

COMPENSATION PROGRAMS

For the 2025-2026 budget year, the monthly benefit allowance for a regular full-time employee is as follows.

<u>With Medical Coverage</u>	
Employee & Family	\$2,266.40
Employee & Spouse	\$1,655.93
Employee only	\$800.86
<u>If not electing Medical Coverage</u>	
hired before 1/1/2015	\$500.00
hired after 1/1/2015	\$300.00

Additional insurance coverages such as long-term disability, life insurance, and other optional and supplemental benefits, and Lindon City's participation in some of these costs, are listed in the IMA insurance enrollment packet which is incorporated by reference herein.

Employee Retirement System

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

Holidays

Full-time benefitted employees are eligible to receive 96 hours of holiday pay per calendar year (12 holidays compensated at 8 hours of regular pay rate per holiday). The following days have been designated by the City as paid holidays for benefitted employees:

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

COMPENSATION PROGRAMS

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

When a holiday falls on a Saturday, it shall be observed on the preceding workday. When it falls on a Sunday, it shall be observed on the following workday. Employees who are required to work on a holiday will be paid in accordance with the Lindon City Policies and Procedures Manual.

Vacation

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

Years of Service	Hours Earned Annually		
	<u>Non-Exempt</u>	<u>Other Exempt</u>	<u>Executive Exempt</u>
0-2	80	100	160
3-5	96	120	160
6-10	120	140	160
11+	160	160	160

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

Sick Leave

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

Sick Leave Pay-out for Retiring Employees

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

Vacation and Sick Leave Buy-backVacation Buy-back

Employees that have accrued more than 120 hours of vacation leave may sell back to the City any amount of vacation hours over their 120-hour balance. Employees may not sell back vacation leave hours that will take them below the 120 hour balance. This vacation sell-back is only permitted to occur twice per year: once during the month of November (at the same pay period that the Sick Leave Buy-back payment is processed), and once during any other pay period chosen by the employee. Notification of the desired sell-back must be provided to the payroll clerk when timecards are submitted for processing of the pay period. The November sell-back amount will be paid through a separate check from regular payroll. The additional sell-back during another time of the year will be added to the payroll amount for that pay period and not paid through a separate check.

Sick leave Buy-back

In an effort to provide financial protection for employees who experience serious illness or injury, employees are encouraged to accumulate 480 hours (5 years @ 96 hours per year) of paid sick leave. Employees with more than 480 hours of accumulated sick leave may sell, or convert to vacation leave, half of their sick leave from the previous 12 months. Employees with more than 288 hours (3 years @96 hours per year) of accumulated sick leave may sell, or convert to vacation leave, one-fourth of their sick leave from the previous 12 months. Employees may not sell back sick leave hours that would take them below the 480 or 288 hour minimum balances. The sick leave buy-back is typically paid in November of each year.

These sell-back provisions are strictly voluntary. An employee may decide to continue accumulating paid vacation or sick leave as a hedge against long term illness.

Career Development / Tuition Assistance

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

Requests for education and training may be initiated by either the employee or the Department Head. Reference to training received should be made on the Performance

COMPENSATION PROGRAMS

Evaluation forms. Final decisions on requests for education and training will be made by the City Administrator and shall be in conformance with additional requirements within the Policies and Procedure Manual.

Differential Pay for Professional Certifications Program

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

Tuition Reimbursement Program

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

Tuition reimbursement benefits have been proposed in the amount of \$1,500 in the 2025-2026 fiscal year budget.

Aquatics Center Passes

Employees may receive free and/or discounted Aquatics Center punch passes as described in Section 6.17 of the Lindon City Policies and Procedures Manual.

Facility Rentals

Employees are entitled to four (4) free rentals of city facilities per calendar year, excluding the Aquatics Center facilities, according to Section 6.18 "Facility Rentals" of the Policies and Procedures Manual.

Social Security

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

Workers Compensation

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

11. Public Hearing: Fiscal Year 2026 (FY2026) Final Budget Adoption; Amend FY2025

Budget; Ordinance #2025-7-O; Update Sewer Fund loan rate & term, Resolution #2025-14-R. The City will present the final Lindon City Budget documents for fiscal year 2025-2026 (FY2026) beginning July 1, 2025. The tentative budget for FY2026 was approved in a public hearing on March 17, 2025. The City Council also held a public hearing on May 19, 2025 where the proposed budget was adopted and budget issues were discussed in detail. The City Council will review and adopt the amended budget for FY2025, will review and adopt the final budget for FY2026, will review and adopt the agreement for services between the City and the Lindon City RDA, will set the Certified Tax Rate, and review and adopt the city-wide fee schedule and compensation programs. The Council will also review the Fraud Risk Assessment as required by the State Auditor and will review and adopt Resolution #2025-14-R setting an updated interest rate of 4.5% and 10-year term for repayment of the 2024 loan from the General Fund to the Sewer Fund.

Sample Motion: I move to (approve, deny, or continue) Ordinance #2025-7-O and Resolution #2025-14-R (*as presented, or with changes*).

ORDINANCE 2025-07-O

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR 2025-2026 (FY2026), AMENDING THE BUDGET FOR THE 2024-2025 FISCAL YEAR (FY2025), SETTING THE CERTIFIED TAX RATE, ADOPTING A FEE SCHEDULE, ADOPTING THE COMPENSATION PROGRAMS, AND ENTERING INTO AN AGREEMENT WITH THE LINDON REDEVELOPMENT AGENCY.

WHEREAS, the Mayor and staff of Lindon City, Utah has, on March 17, 2025, presented to the City Council a Tentative Budget for FY2026; and

WHEREAS, the City Council adopted the Tentative Budget for FY2026 on March 17, 2025 and has reviewed and modified the Tentative Budget during a series of public work sessions and meetings and has developed a Proposed Budget for FY2025; and

WHEREAS, the City Council, on due public notice, held public hearings on May 19, 2025, and June 16, 2025 to receive input regarding the budget prior to adopting the final FY2026 budget and amending the FY2025 budget; and

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

WHEREAS, the City Council desires to set a certified tax rate in accordance with Utah State Code Title 59-2 and as calculated and determined for Lindon City by the Utah County Assessor for FY2026; and

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

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

WHEREAS, the City Council has also reviewed and approved the Fraud Risk Assessment as required by the State Auditor; and

WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City during FY2026, and Lindon City is willing to make the desired services and facilities available to the Agency; and

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

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

Section 1. The City Council hereby adopts the following for FY2026, effective July 1, 2025 which are attached hereto and incorporated herein by reference:

- The FY2026 Final Budget
- The FY2026 Citywide Fee Schedule establishing all fees and charges
- The FY2026 Elected and Appointed Officials Compensation and the Employee Compensation Programs

Section 2. The City Council hereby amends the FY2025 budget which is attached hereto and incorporated herein by reference.

Section 3. The Certified Tax Rate is hereby set at the rate of 0.0788% as calculated and determined for Lindon City by the Utah County Assessor for FY2026.

Section 4. The City Council authorizes Lindon City to renew the contract for services as identified in the Agreement Concerning Redevelopment Agency Use of City Services and Facilities During Fiscal 2025-2026 (“Agreement”) which is attached hereto as Exhibit A and incorporated herein by reference.

Section 5. The Mayor is authorized to execute the Agreement on behalf of Lindon City.

Section 6. A copy of the Lindon City Budget shall be available for review on the City website.

Section 7. This Ordinance shall take effect immediately upon passage.

Section 8. All other resolutions, ordinances and policies in conflict herewith, either in whole or in part, are hereby repealed and/or replaced.

PASSED and ADOPTED by the City Council of Lindon City, Utah this 16th day of June 2025.

Carolyn O. Lundberg, Mayor

ATTEST:

Britni Laidler, City Recorder

{Seal}

COUNCIL MEMBERS VOTING “AYE”

COUNCIL MEMBERS VOTING “NAY”

EXHIBIT A

AGREEMENT CONCERNING LINDON CITY REDEVELOPMENT AGENCY USE OF CITY SERVICES AND FACILITIES DURING FISCAL 2025-2026

WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City ("City") during fiscal year 2025-2026 (FY2026), and the City is willing to make the desired services and facilities available to the Agency; and

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

NOW THEREFORE, in consideration of the mutual promises of the parties to this Agreement and of other good and valuable consideration, City and Agency hereby agree as follows:

1. The Agency shall be entitled to utilize the time of City personnel, City facilities, City equipment and supplies, and such other resources of the City as the Agency from time to time may require in furtherance of Agency objectives and functions.
2. The Agency and the City have reviewed and anticipated the needs of the Agency, approved the Agency's budget for FY2026 and have concluded that the reasonable and fair value of the services, facilities and supplies the Agency will use during FY2026 is \$28,000. The City hereby agrees to accept this amount as compensation for the services, facilities and supplies in question and the Agency hereby agrees to pay this amount for said services, facilities, and supplies.

DATED this 16th day of June, 2025.

LINDON CITY, UTAH

LINDON REDEVELOPMENT AGENCY

Carolyn O. Lundberg, Mayor

Carolyn O. Lundberg, RDA Board Chair

ATTEST:

ATTEST:

Britni Laidler, City Recorder

Adam M. Cowie, Executive Secretary

RESOLUTION NO. 2025-14-R

A RESOLUTION OF THE CITY COUNCIL OF LINDON CITY, UTAH COUNTY, UTAH, APPROVING UPDATED INTEREST RATE & TERM OF A LOAN FROM THE LINDON CITY GENERAL FUND TO THE LINDON CITY SEWER FUND AND SETTING AN EFFECTIVE DATE.

WHEREAS, Lindon City sewage treatment is processed through the Orem Water Reclamation facility (sewer treatment plant); and

WHEREAS, Lindon City is responsible for payment of its proportional share of sewer treatment plant expenses (approximately 12.24%) based upon prior interlocal agreements between Lindon City and the City of Orem; and

WHEREAS, the Sewer Fund is intended to operate and function as its own enterprise in a self-sufficient manner supported and funded through revenues collected from users of the sewer system; and

WHEREAS, the Lindon City Council has traditionally chosen a pay-as-you-go funding system for enterprise funds to limit bonding or borrowing of money, however the Sewer Fund reserve balance in FY2024 was not sufficient to fully cover the costs of Lindon's portion of tertiary treatment projects required at the Orem Water Reclamation Facility in 2023-24, with Lindon's portion totaling approximately \$1,325,194; and

WHEREAS, having a sufficient General Fund reserve for Fiscal Year 2023-24 (FY2024), the Municipal Council of Lindon City found it prudent and in accordance with sound fiscal policy to provide a loan from the General Fund to the Sewer Fund for FY2024 to cover the cost of the tertiary treatment financial obligation, and passed Resolution #2024-17-R setting the terms and conditions of the loan; and

WHEREAS, the city has since determined that Utah Code § 10-6-132 requires specific loan rates and terms be incorporated as part of a loan from the General Fund to an Enterprise Fund, and Lindon City Council desires to conform to Utah Code.

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

Section I. Resolution #2024-17-R as passed by the City Council on June 3, 2024 is superseded and replaced by this resolution (#2025-14-R) with the Lindon City Council reapproving the General Fund loan to the Lindon City Sewer Fund in the amount of \$1,300,000.00 to cover the FY2024 obligations for the Orem Water Reclamation Facility tertiary treatment project and associated costs.

Section II. Loan Terms & Conditions:

A. The loan repayment period shall be 10-years from June 2025 (June 2035).

B. The loan shall carry an interest rate of 4.5%.

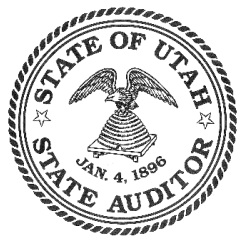
Section III. This resolution shall take effect immediately upon passage.

PASSED AND ADOPTED by the Lindon City Council on this the 16th day of June, 2025.

By _____
Carolyn O. Lundberg, Mayor

Attest:

By _____
Britni Laidler, City Recorder



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 345 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	0	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	0	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	0	20
9. Does the entity have a formal audit committee?	20	20

*Entity Name: Lidnon City

*Completed for Fiscal Year Ending: 06/30/25 *Completion Date: 06/04/25

*CAO Name: Adam Cowie *CFO Name: Kristen Aaron

*CAO Signature: Adam m. Cowie *CFO Signature: Kristen Aaron

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	Y			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	Y			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".			MC	
4. Are all the people who have access to blank checks different from those who are authorized signers?			MC	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	Y			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	Y			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	Y			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	Y			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	Y			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	Y			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	Y			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	Y			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

BUDGET AMENDMENT
FISCAL YEAR 2024-2025
June 16, 2025

			REVENUES			EXPENDITURES		
Acct #	Note	Description	Previous Budget	Amended Budget	Variance	Previous Budget	Amended Budget	Variance
GENERAL FUND								
10-32-200	1	Building Permits	390,000	406,000	16,000			
10-32-400	1	Plan Review Fee	158,000	165,000	7,000			
10-34-100	1	Community Development Fees	31,000	37,000	6,000			
10-35-100	1	Court Fines	575,000	600,000	25,000			
10-38-511	1	PW Admin Dept cost share-Water	373,319	377,819	4,500			
10-38-521	1	PW Admin Dept cost share-Sewer	373,319	377,819	4,500			
10-38-541	1	PW Admin Dept cost share-Storm	373,319	377,819	4,500			
10-38-900	5	Use of Fund Balance	1,709,138	1,748,638	39,500			
10-44-215	1	Software Maint & Subscriptions				160,000	170,000	10,000
10-44-240	1	Office Supplies				9,500	10,000	500
10-44-280	1	Telephone				8,000	10,000	2,000
10-44-310	1	Professional & Tech Services				50,000	60,000	10,000
10-51-215	1	Software Maint & Subscriptions				700	30,000	29,300
10-54-115	1	Salaries & Wages - Overtime				150,000	160,000	10,000
10-54-240	1	Office Supplies				6,000	7,000	1,000
10-54-280	1	Telephone				23,500	26,700	3,200
10-55-625	1	Orem Fire Inspections				45,000	50,000	5,000
10-62-215	1	Software Maint & Subscriptions				16,000	19,000	3,000
10-62-250	1	Operating Supplies & Maint				10,000	25,000	15,000
10-64-265	2	Trails Maintenance				60,000	75,000	15,000
10-66-210	1	Library Card Reimbursement				28,000	31,000	3,000
			<u>3,983,095</u>	<u>4,090,095</u>		<u>566,700</u>	<u>673,700</u>	
NET GENERAL FUND INCREASE					<u>107,000</u>			<u>107,000</u>
FACILITIES C.I.P. FUND								
41-40-715	3	Cemetery Improvements				-	10,000	10,000
41-40-900	5	Appropriate to Fund Balance				330,000	320,000	(10,000)
			<u>-</u>	<u>-</u>		<u>330,000</u>	<u>330,000</u>	
NET FACILITIES C.I.P. FUND INCREASE					<u>-</u>			<u>-</u>
PARKS C.I.P. FUND								
47-30-500	1	City Wide Impact Fees	350,000	382,500	32,500			
47-40-990	5	Appropriate to Fund Bal				414,000	446,500	32,500
			<u>350,000</u>	<u>382,500</u>		<u>414,000</u>	<u>446,500</u>	
NET PARKS C.I.P. FUND INCREASE					<u>32,500</u>			<u>32,500</u>

BUDGET AMENDMENT
FISCAL YEAR 2024-2025
 June 16, 2025

			REVENUES			EXPENDITURES		
Acct #	Note	Description	Previous Budget	Amended Budget	Variance	Previous Budget	Amended Budget	Variance
WATER FUND								
51-30-120	1	Culinary Water Impact Fees	135,000	150,500	15,500			
51-30-310	1	Water Line Inspection Fee	5,700	6,300	600			
51-30-330	1	Meter Installation, Bldg Permt	83,000	91,000	8,000			
51-30-980	5	Use of Fund Balance	1,212,408	1,292,863	80,455			
51-40-110	1	Salaries & Wages				304,155	314,765	10,610
51-40-135	1	Benefits - FICA				24,430	26,375	1,945
51-40-250	1	Operating Supplies & Maint				238,000	290,000	52,000
51-40-480	1	Special Dept Supplies				180,000	200,000	20,000
51-40-911	1	P.W. Admin Costs to Gen. Fund				373,319	377,819	4,500
51-40-980	5	Appropriate to Impact Fee Bal				168,000	183,500	15,500
			1,436,108	1,540,663		1,287,904	1,392,459	
NET WATER FUND INCREASE					104,555			104,555
SEWER FUND								
52-30-310	1	Sewer Line Inspection Fee	5,600	6,160	560			
52-30-400	1	Sewer Impact Fee	160,000	180,550	20,550			
52-40-911	1	P.W. Admin Costs to Gen. Fund				373,319	377,819	4,500
52-40-990	5	Appropriate to Fund Balance				210,381	226,991	16,610
			165,600	186,710		583,700	604,810	
NET SEWER FUND INCREASE					21,110			21,110
WASTE COLLECTION FUND								
53-30-150	1	Recycling Collection Fees	115,200	115,000	(200)			
53-40-990	5	Appropriate to Fund Balance				27,497	27,297	(200)
			115,200	115,000		27,497	27,297	
NET WASTE COLLECTION FUND INCREASE (DECREASE)					(200)			(200)
STORM DRAINAGE FUND								
54-30-200	1	Storm Water Impact Fee	71,500	77,500	6,000			
54-30-900	5	Use of Fund Balance	492,047	500,547	8,500			
54-40-250	1	Operating Supplies & Maint				39,000	49,000	10,000
54-40-911	1	P.W. Admin Costs to Gen. Fund				373,319	377,819	4,500
			563,547	578,047		412,319	426,819	
NET STORM DRAINAGE FUND INCREASE					14,500			14,500

BUDGET AMENDMENT
FISCAL YEAR 2024-2025
June 16, 2025

			REVENUES			EXPENDITURES		
Acct #	Note	Description	Previous Budget	Amended Budget	Variance	Previous Budget	Amended Budget	Variance
RECREATION FUND								
55-30-900	5	Use of Fund Balance	787,645	845,210	57,565			
55-41-150	4	Benefits - Insurance Allowance				22,500	34,640	12,140
55-41-215	1	Software Maint & Subscriptions				18,500	20,000	1,500
55-41-250	1	Operating Supplies & Maint				129,000	135,000	6,000
55-41-310	1	Professional &Tech Svcs				2,475	15,000	12,525
55-41-620	1	Other Services				19,600	30,000	10,400
55-42-215	1	Software Maint & Subscriptions				22,750	25,750	3,000
55-42-305	1	CC Merchant Fees				12,000	24,000	12,000
			<u>787,645</u>	<u>845,210</u>		<u>226,825</u>	<u>284,390</u>	
NET RECREATION FUND INCREASE					<u>57,565</u>			<u>57,565</u>
TELECOMMUNICATIONS FUND								
56-30-100	1	Customer Connction Fee	34,000	34,400	400			
56-40-300	1	UTOPIA Customer Services				32,300	32,700	400
			<u>34,000</u>	<u>34,400</u>		<u>32,300</u>	<u>32,700</u>	
NET TELECOMMUNICATIONS FUND INCREASE					<u>400</u>			<u>400</u>
CITYWIDE TOTAL								
			<u>7,285,995</u>	<u>7,623,225</u>		<u>3,821,448</u>	<u>4,158,678</u>	
					<u>337,430</u>			<u>337,430</u>
CHANGE IN REVENUES & EXPENDITURES								
Change in Citywide Rev. & Exp.			2,114,000	2,251,910	137,910	1,611,410	1,880,930	269,520
Increase (Decrease) in Interfund Transfers			1,119,957	1,133,457	13,500	1,119,957	1,133,457	13,500
Increase (Decrease) in Use of Fund Bal.			4,201,238	4,387,258	186,020			
Increase (Decrease) in Appr. to Fund Bal.						1,149,878	1,204,288	54,410
Citywide Totals			<u>7,435,195</u>	<u>7,772,625</u>		<u>3,881,245</u>	<u>4,218,675</u>	
Net Increase (Decrease) in Rev. & Exp.					<u>337,430</u>			<u>337,430</u>

BUDGET AMENDMENT NOTES

June 16, 2025

<u>Note</u>	<u>GL#</u>	<u>Fund and Department</u>	<u>Account Title</u>	<u>Budget Change</u>
1	10-32-200	General Fund - Licenses And Permits	Building Permits	\$16,000.00
	10-32-400	General Fund - Licenses And Permits	Plan Review Fee	\$7,000.00
	10-34-100	General Fund - Charges For Services	Community Development Fees	\$6,000.00
	10-35-100	General Fund - Municipal Court Revenue	Court Fines	\$25,000.00
	10-38-511	General Fund - Contributions & Transfers	PW Admin Dept cost share-Water	\$4,500.00
	10-38-521	General Fund - Contributions & Transfers	PW Admin Dept cost share-Sewer	\$4,500.00
	10-38-541	General Fund - Contributions & Transfers	PW Admin Dept cost share-Storm	\$4,500.00
	10-44-215	General Fund - Administration	Software Maint & Subscriptions	\$10,000.00
	10-44-240	General Fund - Administration	Office Supplies	\$500.00
	10-44-280	General Fund - Administration	Telephone	\$2,000.00
	10-44-310	General Fund - Administration	Professional & Tech Services	\$10,000.00
	10-51-215	General Fund - General Government Buildings	Software Maint & Subscriptions	\$29,300.00
	10-54-115	General Fund - Police	Salaries & Wages - Overtime	\$10,000.00
	10-54-240	General Fund - Police	Office Supplies	\$1,000.00
	10-54-280	General Fund - Police	Telephone	\$3,200.00
	10-55-625	General Fund - Fire Department	Orem Fire Inspections	\$5,000.00
	10-62-215	General Fund - Public Works Administration	Software Maint & Subscriptions	\$3,000.00
	10-62-250	General Fund - Public Works Administration	Operating Supplies & Maint	\$15,000.00
	10-66-210	General Fund - Libraries	Library Card Reimbursement	\$3,000.00
	47-30-500	Cip - Citywide Parks - Revenues	City Wide Impact Fees	\$32,500.00
	51-30-120	Water Fund - Revenues	Culinary Water Impact Fees	\$15,500.00
	51-30-310	Water Fund - Revenues	Water Line Inspection Fee	\$600.00
	51-30-330	Water Fund - Revenues	Meter Installation, Bldg Permt	\$8,000.00
	51-40-110	Water Fund - Expenditures	Salaries & Wages	\$10,610.00
	51-40-135	Water Fund - Expenditures	Benefits - FICA	\$1,945.00
	51-40-250	Water Fund - Expenditures	Operating Supplies & Maint	\$52,000.00
	51-40-480	Water Fund - Expenditures	Special Dept Supplies	\$20,000.00
	51-40-911	Water Fund - Expenditures	P.W. Admin Costs to Gen. Fund	\$4,500.00
	52-30-310	Sewer Fund - Revenues	Sewer Line Inspection Fee	\$560.00
	52-30-400	Sewer Fund - Revenues	Sewer Impact Fee	\$20,550.00
	52-30-980	Sewer Fund - Revenues	Use of Fund Balance	\$0.00
	52-40-911	Sewer Fund - Expenditures	P.W. Admin Costs to Gen. Fund	\$4,500.00
	53-30-150	Waste Collection Fund - Revenues	Recycling Collection Fees	(\$200.00)
	54-30-200	Storm Water Drainage Fund - Revenues	Storm Water Impact Fee	\$6,000.00
	54-40-250	Storm Water Drainage Fund - Expenditures	Operating Supplies & Maint	\$10,000.00
	54-40-911	Storm Water Drainage Fund - Expenditures	P.W. Admin Costs to Gen. Fund	\$4,500.00
	55-41-215	Recreation Fund - Aquatics Facility	Software Maint & Subscriptions	\$1,500.00
	55-41-250	Recreation Fund - Aquatics Facility	Operating Supplies & Maint	\$6,000.00
	55-41-310	Recreation Fund - Aquatics Facility	Professional & Tech Svcs	\$12,525.00
	55-41-620	Recreation Fund - Aquatics Facility	Other Services	\$10,400.00
	55-42-215	Recreation Fund - Community Center	Software Maint & Subscriptions	\$3,000.00
	55-42-305	Recreation Fund - Community Center	CC Merchant Fees	\$12,000.00
	56-30-100	Telecommunications Fund - Revenues	Customer Connction Fee	\$400.00
	56-40-300	Telecommunications Fund - Expenditures	UTOPIA Customer Services	\$400.00

Modify revenues and expenditures to more accurately reflect actual citywide business and local economic conditions.

2	10-64-265	General Fund - Parks	Trails Maintenance	\$15,000.00
<i>Increase for additional work needed on trails.</i>				

3	41-40-715	Cip - Facilities - Expenditures	Cemetery Improvements	\$10,000.00
<i>Started working on the Cemetery Expansion Project before watering season started.</i>				

4	55-41-150	Recreation Fund - Aquatics Facility	Benefits - Insurance Allowance	\$12,140.00
<i>Increase for change in personnel and qualifying benefits.</i>				

BUDGET AMENDMENT NOTES

June 16, 2025

<u>Note</u>	<u>GL#</u>	<u>Fund and Department</u>	<u>Account Title</u>	<u>Budget Change</u>
5	10-38-900	General Fund - Contributions & Transfers	Use of Fund Balance	\$39,500.00
	41-40-900	Cip - Facilities - Expenditures	Appropriate to Fund Balance	(\$10,000.00)
	47-40-990	Cip - Citywide Parks - Expenditures	Appropriate to Fund Bal	\$32,500.00
	51-30-980	Water Fund - Revenues	Use of Fund Balance	\$80,455.00
	51-40-980	Water Fund - Expenditures	Appropriate to Impact Fee Bal	\$15,500.00
	52-40-990	Sewer Fund - Expenditures	Appropriate to Fund Balance	\$16,610.00
	53-40-990	Waste Collection Fund - Expenditures	Appropriate to Fund Balance	(\$200.00)
	54-30-900	Storm Water Drainage Fund - Revenues	Use of Fund Balance	\$8,500.00
	55-30-900	Recreation Fund - Revenues	Use of Fund Balance	\$57,565.00

These funds offset the changes to expenses and revenues listed above.



Lindon City Council

June 16, 2025

Agenda

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

Review

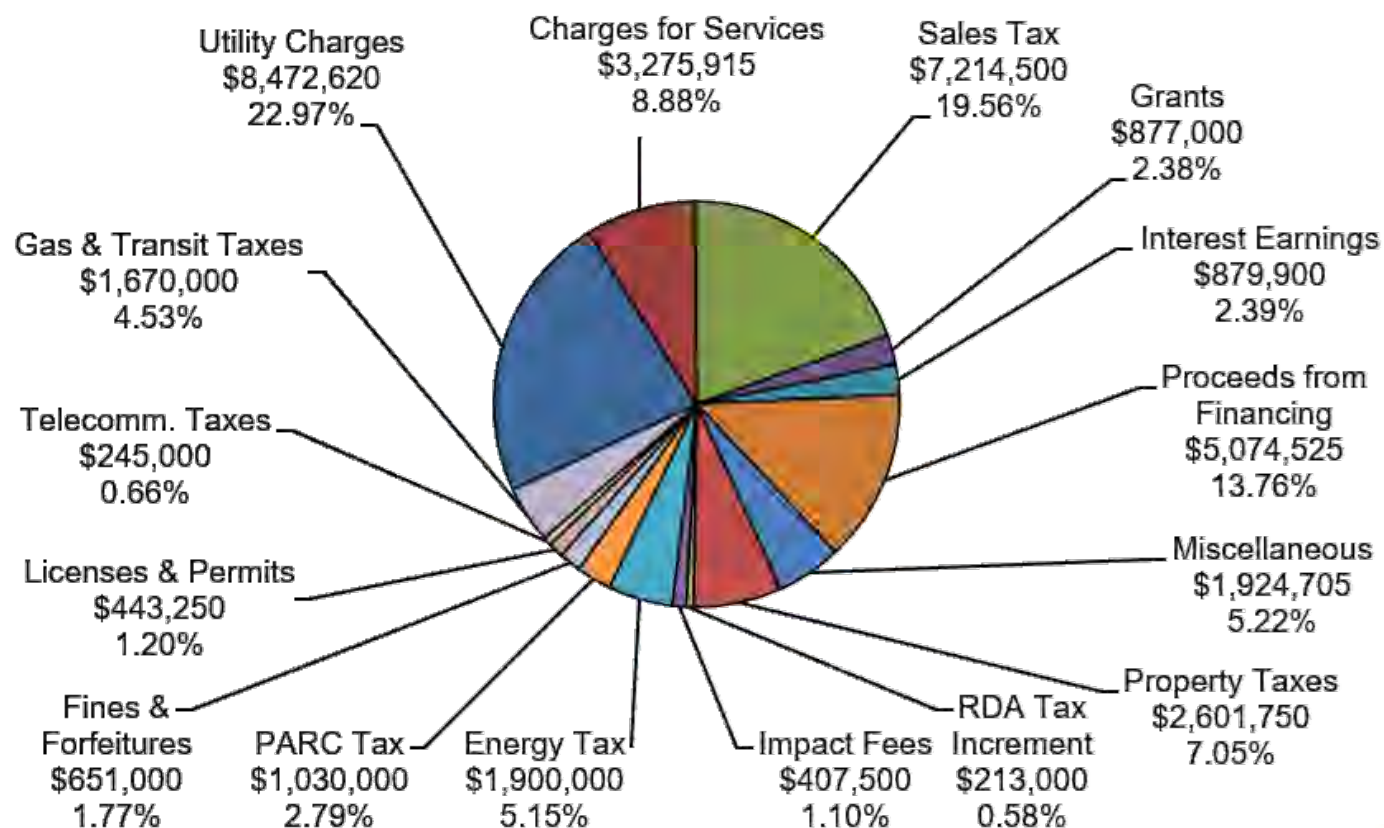
- Changes have been made to the Proposed Budget
 - Based on feedback from City Council during Budget Work Session & Public Hearings
 - Based on discussions with Department Heads
- This Proposed Budget is a balanced budget with a citywide total of \$46,187,090
- The local economy remains broadly resilient
 - Estimated sales tax, PARC tax and transit tax are still on target for 2025FY
 - Inflation rate is decreasing
 - The Consumer Price Index (CPI) average annual increase for 2024 was 3.0%
 - In April, the CPI rose 2.3% over the last 12 months, not seasonally adjusted
 - Unemployment rate is still low: 3.1% in Utah County for April 2025
 - We will watch the economy and monitor revenue and expenses as they come in throughout the year and then amend the budget as needed

Estimated Revenues

Where the Money Comes From

Total City Revenues = \$36,880,665

Net of fund balances and transfers



Fee Schedule Changes

- **Utility Rate Increases**

- Water
 - Base: 5%
 - Usage: 4%
- Sewer
 - Base: 7%
 - Usage: 10%
- Storm Water: 4%
- Garbage 0% - City absorbing contract increase
- Recycling 0% - City absorbing contract increase
- Anderson Farms
 - Ground Water: 4%
 - Metered Secondary Water: 4%

SAMPLE UTILITY BILL CHANGE

	Current	New
Water Base	\$30.55	\$32.08
Water Usage	\$15.70	\$16.33
Sewer Base	\$26.54	\$28.40
Sewer Usage	\$28.00	\$30.80
Secondary Water	\$10.00	\$10.00
Garbage	\$12.43	\$12.43
Recycling	\$5.25	\$5.25
Storm Water	\$11.45	\$11.91
Franchise Tax	\$8.40	\$8.83
Total	\$148.31	\$156.02
Increase		\$7.71
		5.2%

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

Fee Schedule Changes

- Culinary Water

- Base Rate

ZONES	METER SIZE						
	1"	1½"	2"	3"	4"	6"	8"
Below North Union Canal	\$30.55 \$32.08	\$61.10 \$64.15	\$97.76 \$102.65	\$213.85 \$224.54	\$384.93 \$404.17	\$794.29 \$834.01	\$977.59 \$1,026.47
Above North Union Canal	\$35.47 \$37.35	\$66.02 \$69.42	\$102.68 \$107.92	\$218.77 \$229.81	\$389.85 \$409.44	\$799.22 \$839.28	\$982.52 \$1,031.74
Upper Foothills	\$51.15 \$54.13	\$81.70 \$86.20	\$118.36 \$124.70	\$234.45 \$246.59	\$405.53 \$426.22	\$814.89 \$856.06	\$998.19 \$1,048.52

- Usage Rate

ZONES	BLOCK			
	1	2	3	4
Below North Union Canal	\$1.82 \$1.90	\$2.38 \$2.47	\$3.20 \$3.33	\$4.38 \$4.55
Above North Union Canal	\$2.25 \$2.34	\$2.93 \$3.04	\$3.94 \$4.10	\$5.40 \$5.61
Upper Foothills	\$2.25 \$2.34	\$2.93 \$3.04	\$3.94 \$4.10	\$5.40 \$5.61

Fee Schedule Changes

- **Sewer Utility Fee**

- Base Rate \$26.54 \$28.40
- Usage Rate (per kgal) ~~\$3.50~~ \$3.85

- **Storm Drain**

~~\$11.45~~ \$11.91

- **Ground Water Pumping**

~~\$12.36~~ \$12.85

- **Metered Secondary Water (Anderson Farms)**

- Base Rate

Meter Size	≤ 1"	1.5"	2"	3"	4"
Base Rate	\$6.58 \$6.58 \$6.84	\$13.16 \$13.16 \$13.69	\$21.06 \$21.06 \$21.90	\$46.07 \$46.07 \$47.91	\$82.93 \$82.93 \$86.25

- Usage Rate (per kgal) \$0.60 \$0.62

Fee Schedule Changes

- **Miscellaneous**

- Certified Tax Rate

~~0.0821%~~ 0.0788%

- **Public Works**

- Water Meter Rental Water Usage (per 1,000 gallons)

- Block 1

~~\$2.04~~ \$2.12

- Block 2

~~\$2.66~~ \$2.76

- Block 3

~~\$3.57~~ \$3.72

- Block 4

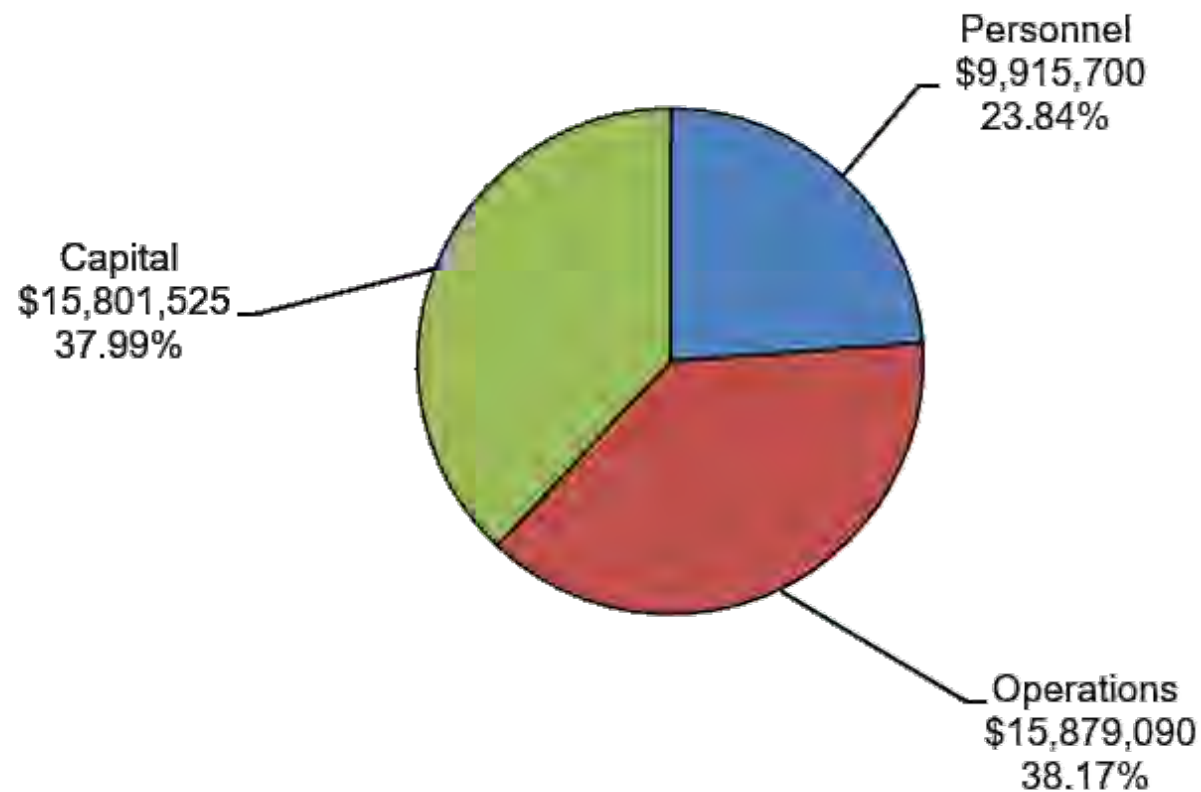
~~\$4.89~~ \$5.08

Budgeted Expenditures

Citywide Expenditures by Object

Total Expenditures = \$41,596,315

Net of fund balances and transfers



Budgeted Expenditures - Personnel

- Merit increase of 1 step on the pay scale (2.6%)
 - Conditioned upon employee evaluation score
 - Effective January 3, 2026
 - Staff can bring this back to City Council in December 2025 for final approval
- COLA and Merit increases = 5.1%
- Cost of COLA and Merit increases (salary and benefits) = \$388,440
 - General Fund = \$318,985
 - Water Fund = \$22,960
 - Sewer Fund = \$11,200
 - Storm Water Fund = \$11,475
 - Recreation Fund = \$23,820

Budgeted Expenditures - Personnel

- Salary Study
 - 17 positions (affecting 23 employees) moving to higher ranges, but back steps (closest to the employee's current wage without decreasing their wage)
 - Increase in salaries and benefits = \$30,160

Department	Position	Old Range	New Range
Administration & Finance	AP Clerk	11	13
Administration & Finance	Assistant Finance Director	25	27
Administration & Finance	Finance Director	28	30
Administration & Finance	Utilities Clerk	11	14
Community Development	Chief Bldg Official	23	25
Community Development	Code Enforcement Officer	13	15
Community Development	Development Clerk II	11	13
Court & Legal	Clerk I / Deputy Recorder	11	12
Parks & Recreation	Parks & Rec Director	26	28
Parks & Recreation	Parks Superintendent	19	20
Police	Admin Professional	14	16
Police	Corporal	20	23
Police	Police Chief	30	32
Police	Police Lieutenant	25	27
Police	Police Sergeant	22	24
Police	Records Clerk	10	12
Public Works	Admin Secretary	11	13

Budgeted Expenditures - Personnel

- Insurance Premiums
 - Medical insurance premiums will increase 7.1%
 - Dental insurance premiums will remain the same
 - Combined increase would be 6.9%
 - Employee participation will change
 - From 3% to 5% for medical premiums
 - From 0% to 5% for dental premiums for employee only and employee plus spouse plans
 - From 50% to 5% for dental premiums for employee plus family plans
- With these benefit changes, the City's increase will be **6.2%**

General Fund	\$57,755
Water Fund	\$5,565
Sewer Fund	\$2,995
Storm Water Fund	\$2,575
Recreation Fund	\$3,270
Citywide Total	\$72,160

Budgeted Expenditures - Personnel

- Retirement
 - Non-police Tier 1 & Tier 2 employer contributions will decrease -1.0%
 - Non-police Tier 2 employee contributions will increase +0.11%
 - From 0.7% to 0.81%
 - Reimbursed by the City
 - Police Tier 1 & Tier 2 employer contributions will decrease -0.5%
 - Police Tier 2 employee contributions will remain the same
 - City is allowed to cover employee contributions to URS
 - Overall decrease to the cost for the City

Budgeted Expenditures - Operations

- Orem Fire, EMS, & Dispatch (\$192,124 increase from old methodology)
 - Increased cost - Orem updated their methodology to calculate and allocate their costs between Orem, Lindon, and Vineyard cities
 - Change in allocation of dispatch expense
 - Moving dispatch to Provo decreased costs for dispatch
 - Was allocated 50/50 between police and fire
 - Will be allocated 90/10 between police and fire to more accurately represent usage
- Decreased MAG Funding for Senior Lunch Program so City is Funding \$17,000
- Interfund Transfers
 - Transfer \$750k from General Fund to Facilities Capital Improvement Fund
- Debt Service
 - Making extra principal payments on 2023 bond for 700 N Property
 - Bonding for \$4M to finish the new well, well house, and connections to the well

Budgeted Expenditures - Capital

- General Fund capital expenditures: \$1,961,525
 - \$1,074,525 for police fleet vehicles
 - \$353,000 for Public Works - dump truck and skid steer with attachments
 - \$252,000 for 6 fleet vehicles for Administration, Parks, and Community Development
 - \$250,000 for emergency fuel storage tank for City Center, LPSB, and Public Works
 - \$32,000 for Arena retaining wall
- Capital Facilities Fund - \$1,290,000 for Cemetery expansion
- Dedicated / restricted funds
 - Road Fund: \$2,900,000
 - \$1.9M for Road Capital Improvements
 - \$1.0M for property purchase
 - RDA Fund - \$325,000 for property purchase
 - Park Impact Fees Fund: \$2,125,000
 - \$1,875,000 for property purchase (\$500k from PARC Tax)
 - \$250,000 for shade at Pheasant Brook Park

Budgeted Expenditures - Capital

- Water Fund: \$4,725,000
 - \$4,680,000 for new well, well house, and waterline connections to the well
 - \$45,000 for improvements to secondary water system
- Sewer Fund: \$580,000
 - \$480,000 rebuild 16 sewer manholes on Geneva Road
 - \$100,000 for sewer equipment
- Storm Water Fund: \$1,465,000
 - \$1,265,000 for main ditch piping (offset by \$750k grant)
 - \$200,000 for property purchase
- Recreation Fund: \$430,000 for Aquatics Center improvements projects
 - Pool liner replacement Phase 3 & Pirate ship rebuild: \$350,000
 - Replace flow rider pumps: \$80,000

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	3,515,660	595,213	1,013,602	2,527,348	1,794,100	1,452,643	-	2,528,380	3,195,553	147,259	2,066,753	491,414	6,715	19,334,641
Revenues														
Program revenues														
Charges for services	3,307,960							3,725,000	2,550,000	775,000	1,422,620	1,030,205	32,000	12,842,785
Impact Fees	34,500			-	170,000			93,000	60,000		50,000			407,500
Grants and contributions	60,000							-			-	67,000		127,000
General revenues														
Property taxes	2,601,750													2,601,750
Sales tax	7,214,500													7,214,500
Other taxes	2,145,000	213,000	1,030,000	1,670,000										5,058,000
Other	3,081,830	32,800	30,000	180,000	-	40,000		4,255,200	104,200	5,100	840,000	60,000	-	8,629,130
Total revenues	18,445,540	245,800	1,060,000	1,850,000	170,000	40,000	-	8,073,200	2,714,200	780,100	2,312,620	1,157,205	32,000	36,880,665
Transfers In	-	325,000	-	-	500,000	750,000	811,835	-	-	-	-	1,869,650	-	4,256,485
Expenses														
General government	6,211,320	397,715												6,609,035
Public safety	7,870,795													7,870,795
Streets	625,580			153,500										779,080
Parks and recreation	1,102,125		496,500											1,598,625
Capital projects		325,000		2,900,000	2,125,000	1,290,000								6,640,000
Debt Service							811,835							811,835
Water								7,740,495						7,740,495
Sewer									2,835,560					2,835,560
Solid Waste										792,620				792,620
Storm Water Drainage											2,529,405			2,529,405
Recreation Fund												3,356,865		3,356,865
Telecomm. Fund													32,000	32,000
Total expenses	15,809,820	722,715	496,500	3,053,500	2,125,000	1,290,000	811,835	7,740,495	2,835,560	792,620	2,529,405	3,356,865	32,000	41,596,315
Transfers Out	3,041,485	200,000	1,015,000	-	-	-	-	-	-	-	-	-	-	4,256,485
Ending Balances	3,109,895	243,298	562,102	1,323,848	339,100	952,643	-	2,861,085	3,074,193	134,739	1,849,968	161,404	6,715	14,618,991
Percent Change	-11.5%	-59.1%	-44.5%	-47.6%	-81.1%	-34.4%	0.0%	13.2%	-3.8%	-8.5%	-10.5%	-67.2%	0.0%	-24.4%

24.7%

LONDON

Budget Work Session

Any Questions?

June 12, 2025

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

It is a pleasure to present the 2025-2026 Fiscal Year (FY) Final Budget for your comment and review. This document is prepared as part of Lindon City's budget process and will be presented for adoption at the regularly scheduled City Council meeting on Monday, June 16, 2025. Public Hearings were held for the Tentative Budget on Monday, March 17 and for the Proposed Budget on Monday, May 19, 2025, at 5:15 p.m. in the Lindon City Council Chambers at 100 N State St, Lindon, Utah. The following is a brief overview of the budget.

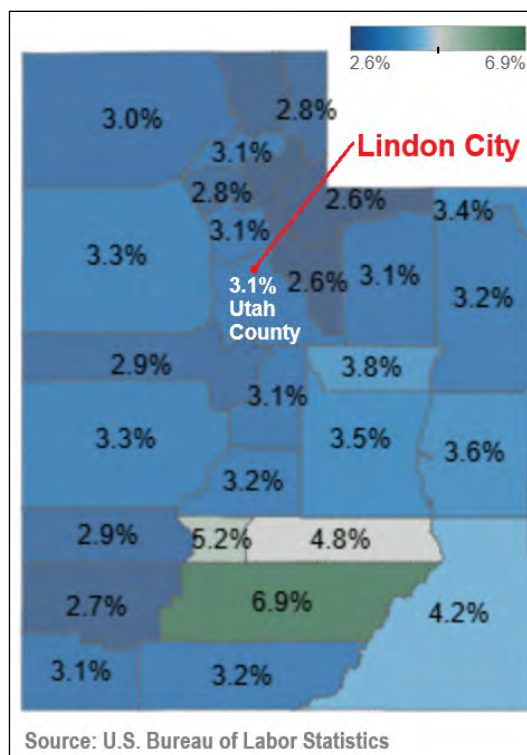
The budget is the financial plan for the 2025-2026 fiscal year (July 1, 2024 to June 30, 2025). It represents the financial guidance necessary to prudently implement the goals and plans of the Mayor and City Council. The budget is one of the most important documents that the City prepares each year because a delicate balance must be maintained to allow the City to identify the services it provides to its residents and then allocate the funding necessary for the continuation of such services; and essential because it helps ensure that City resources are managed responsibly.

This is a balanced budget that provides for the full on-going operation of the City. All revenue collections and expenditures are monitored throughout the year by management and administrative controls.

Safeguards have been developed to monitor, authorize, and analyze expenditures. These processes and safeguards allow staff the ability to amend the budget quickly, thereby minimizing the impact of any unanticipated changes in the economy.

ECONOMIC OVERVIEW

Economic growth has slowed since the post-pandemic surge, due in no small part to inflation and rising interest rates. The April 2025 unemployment rate in Utah County was 3.1%, which was the same as the state of Utah's average of 3.1% and below the national average of 4.2%.



Both national and local economies continue to see inflation, though the rate of inflation has slowed. The Consumer Price Index (CPI) increased 2.3% from April 2024 to April 2025.

Lindon City has a strong and diverse economy. As seen in the chart below, sales tax revenue saw a significant increase in the 2021 fiscal year (FY) and 2022 FY, increasing 25.9% and 17.4%, respectively. Taxable sales declined 6.4% in the 2022-2023 FY but have improved 5.0% in the 2023-2024 FY, and is expected to continue improving through the 2024-2025 FY and 2025-2026 FY by about 3.0% each year.



BUDGET POLICIES

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

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

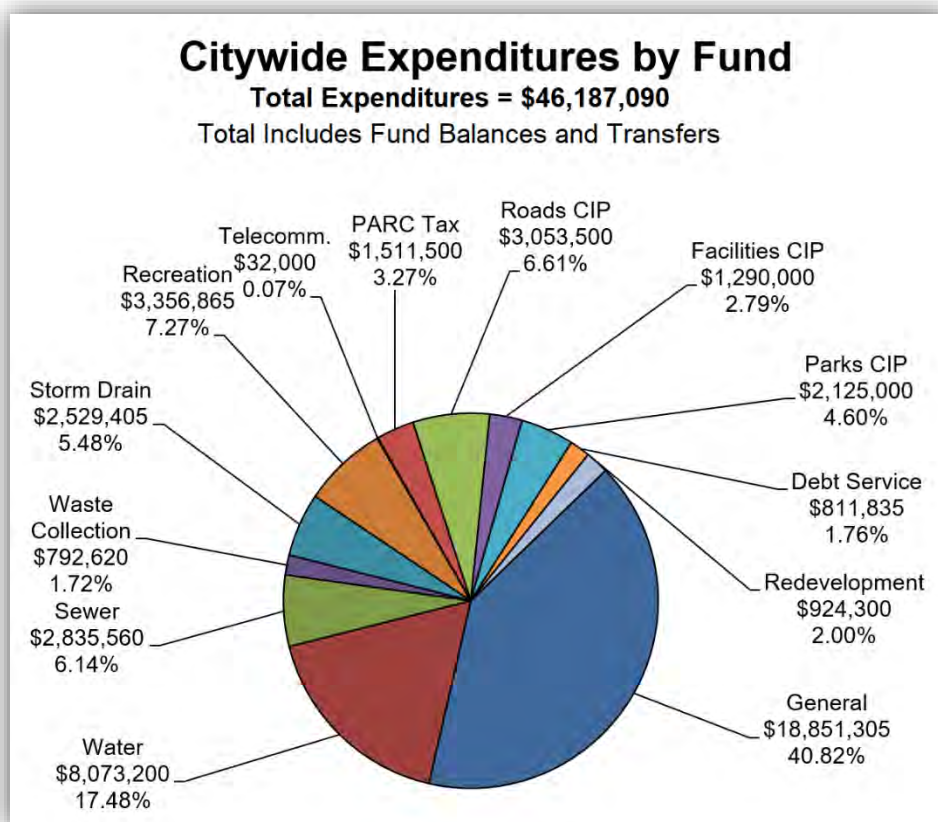
- ▶ Incorporate policies and vision of the City Council consistent with adopted ordinances, General Plan, and Capital Facilities plans.
- ▶ Revenues and expenditures should be estimated at levels that are believed to be achievable.

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

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

CITY WIDE BUDGET

Lindon City's total budget for all funds is \$46,187,090. The totals by fund are shown below.



REVENUE HIGHLIGHTS

The Lindon City 2025-2026 budget does not include any tax rate increases. Taxes and other revenues are expected to increase as the economy and the City continue to grow.

A few increases are requested to bring fees for services more in-line with their delivery costs. Water, sewer, storm water, garbage, and recycling utility rates will increase as listed below.

- ▶ Increase the culinary water base rates by 5%
- ▶ Increase the culinary water usage rates by 3%
- ▶ Increase the sewer base rates by 7%
- ▶ Increase the sewer usage rates by 10%
- ▶ Increase the storm water utility rate by 4%
- ▶ Increase the ground water pumping rates by 4%
- ▶ Increase the metered secondary water base and usage rates in the Anderson Farms area by 4%

City engineers evaluated the rate changes in order to cover projected operational expenses, as well as increase the coverage of repair and replacement costs in the water, sewer, and storm water funds.

Garbage and recycling utility rates are not increasing despite cost increases from the collections provider (Republic Services). The Waste Collection Fund has sufficient reserves to absorb the increase in expenses.

EXPENDITURE HIGHLIGHTS

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

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

Operations

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

The Police Department expenses are increasing in the 2026FY to pay off the fleet vehicle lease. Fire and emergency medical services will be increasing, and emergency dispatch services will be decreasing. These services are contracted with Orem City and Orem City is updating the way they calculate and allocate their costs with Lindon and Vineyard cities. Parks Department expenses are decreasing after the increase in the 2025FY for engineering costs for the Heritage Trail to cross railroad tracks.

The City has an annual debt service obligation of approximately \$1.6 million. This budget includes the issuance of \$4 million in bonds for the completion of a new culinary water well, the well house and connections to the well.

Personnel

This budget does not include any additional employees. Staff completed a salary study and found

Personnel wages are estimated to increase for a Cost of Living Allowance (COLA) increase in July and merit increases in January. The inflationary changes in the labor market made a market adjustment in wages necessary so a 2.5% COLA increase in wages will be done in July.

The City's cost for employee medical and dental insurance premiums are increasing 6.2% in the 2025-2026 fiscal year. Employee participation in traditional medical premiums will increase from 3% to 5% to help offset what would have been a 6.9% increase.

Retirement rates have changed for the 2025-2026 FY. City contributions for employees in both the Tier 1 and Tier 2 classifications will decrease, while contributions for employees in the Tier 2 classification will increased on the employee side. Lindon City Council has opted to help pay the employee contributions. The net change in retirement contributions will still decrease for the City.

Capital

Major capital expenditures in this tentative budget are listed below.

- ▶ \$1,074,525 for police fleet vehicles
- ▶ \$353,000 for Public Works dump truck and skid steer with attachments
- ▶ \$252,000 for fleet vehicles for Administration, Parks, and Community Development
- ▶ \$250,000 for an emergency fuel storage tank
- ▶ \$1,300,000 to expand the cemetery
- ▶ \$1,900,000 for road improvements
- ▶ \$3,400,000 to purchase property for a road, park, and detention pond
- ▶ \$250,000 for shade at Pheasant Brook Park
- ▶ \$4,680,000 new well, well house, and waterline connections to the well
- ▶ \$480,000 to rebuild 16 sewer manholes on Geneva Road
- ▶ \$100,000 for sewer equipment
- ▶ \$1,265,000 for main ditch piping
- ▶ \$350,000 for the third phase of replacing pool liners at the Aquatics Center and rebuilding the pirate ship slides in the zero-entry pool

CONCLUSION

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

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

- ▶ a Summary Budget,
- ▶ a schedule of Changes in Fund Balances
- ▶ a Detail Budget
- ▶ Financial Policies
- ▶ Compensation Programs
- ▶ Fee Schedule

The Summary and Detail Budgets contain actual revenue and expenditure amounts for the past 2 years, the original and amended budgets for the 2024-2025 fiscal year and the budget for the 2025-2026 fiscal year.

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

Respectfully submitted,
Kristen Aaron, Finance Director

2025-2026

FINAL BUDGET

LINDON

BUDGET SUMMARY

DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 REQUESTED
GENERAL FUND REVENUES					
Taxes					
Property Taxes	2,655,951	2,570,491	2,601,750	2,541,750	2,601,750
General Sales & Use Tax	6,475,052	6,800,451	6,799,750	7,004,500	7,214,500
Other Taxes	2,171,712	2,183,695	2,193,000	2,145,000	2,145,000
Licenses & Permits	460,687	456,844	370,700	659,300	443,250
Grants & Intergovernmental	184,768	87,871	62,000	59,365	60,000
Charges for Services	137,579	189,382	145,700	184,100	177,600
Fines & Forfeitures	523,064	548,748	530,000	633,000	651,000
Miscellaneous Revenue	1,374,759	2,943,355	1,462,105	911,065	3,081,830
Cemetery	102,280	146,070	96,160	118,160	93,160
Transfers & Contributions	1,253,944	1,083,045	1,177,447	1,299,265	1,977,450
Use of Fund Balance, General Fund	0	0	-	1,748,638	405,765
TOTAL GENERAL FUND REVENUES	15,339,795	17,009,952	15,438,612	17,304,143	18,851,305
GENERAL FUND EXPENDITURES					
Legislative	132,116	148,073	156,280	177,920	195,330
Judicial	563,305	619,886	668,540	667,140	700,270
Administrative	1,360,779	1,508,933	1,549,320	1,605,220	1,748,400
Legal Services	128,573	142,623	151,770	176,270	164,330
Engineering	172	240	10,000	500	500
Elections	0	18,345	0	0	41,000
Government Buildings	414,915	460,166	500,220	532,500	509,950
Police Services	3,378,503	4,482,795	3,536,965	3,578,520	5,500,425
Fire Protection Services	1,642,011	1,993,248	2,082,970	2,133,635	2,317,170
Animal Control Services	29,953	40,492	43,450	43,355	53,200
Streets	620,230	522,288	651,640	680,440	625,580
Public Works Administration	1,215,882	1,232,230	1,348,850	1,511,275	1,734,720
Parks	1,063,702	976,379	1,235,320	1,601,925	1,102,125
Library Services	25,502	27,161	28,000	31,000	32,000
Cemetery	251,904	337,348	29,250	76,115	44,900
Planning & Economic Developmnt	851,522	834,605	895,580	1,015,375	1,033,420
Transfers	3,415,896	2,936,446	2,019,354	3,446,453	3,041,485
Contributions	67,397	88,936	16,500	26,500	6,500
Appropriation, General Fund Bal.	177,434	639,758	514,603	0	0
TOTAL GENERAL FUND EXPENDITURES	15,339,795	17,009,952	15,438,612	17,304,143	18,851,305
REDEVELOPMENT AGENCY FUND					
STATE STREET DISTRICT REVENUES					
Tax Increment	0	0	0	0	0
Other	13,794	18,034	18,000	17,000	15,000
Use of Fund Balance	52,227	0	0	0	324,000
TOTAL STATE STREET DISTRICT REVENUES	66,021	18,034	18,000	17,000	339,000
STATE ST DISTRICT EXPENDITURES					
Operations	0	2,700	14,000	14,000	14,000
Capital	66,021	0	0	0	325,000
Appropriation to Fund Balance	0	15,334	4,000	3,000	0
TOTAL STATE ST DISTRICT EXPENDITURES	66,021	18,034	18,000	17,000	339,000
WEST SIDE DISTRICT REVENUES					
Other	717	1,089	1,050	1,050	800
Use of Fund Balance	0	0	0	0	0
TOTAL WEST SIDE DISTRICT REVENUES	717	1,089	1,050	1,050	800
WEST SIDE DISTRICT EXPENDITURES					
Operations	0	700	800	800	800
Capital	0	0	0	0	0
Appropriation to Fund Balance	717	389	250	250	0
TOTAL WEST SIDE DISTRICT EXPENDITURES	717	1,089	1,050	1,050	800

2025-2026

FINAL BUDGET

LINDON

BUDGET SUMMARY

DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 REQUESTED
DISTRICT #3 REVENUES					
Other	13,071	19,747	19,500	9,500	9,000
Use of Fund Balance	0	0	0	248,825	0
TOTAL DISTRICT #3 REVENUES	13,071	19,747	19,500	258,325	9,000
DISTRICT #3 EXPENDITURES					
Operations	6,443	12,693	8,325	258,325	8,325
Capital	0	0	0	0	0
Appropriation to Fund Balance	6,628	7,054	11,175	0	675
TOTAL DISTRICT #3 EXPENDITURES	13,071	19,747	19,500	258,325	9,000
700 NORTH CDA REVENUES					
Tax Increment	176,375	185,508	180,000	206,050	206,000
Other	19,785	4,110,232	30,500	10,000	8,000
Use of Fund Balance	0	416,477	30,200	24,650	29,500
TOTAL 700 NORTH CDA REVENUES	196,160	4,712,216	240,700	240,700	243,500
700 NORTH CDA EXPENDITURES					
Operations	26,050	94,717	240,700	240,700	243,500
Capital	0	4,617,499	0	0	0
Appropriation to Fund Balance	170,110	0	0	0	0
TOTAL 700 NORTH CDA EXPENDITURES	196,160	4,712,216	240,700	240,700	243,500
LINDON PARK CRA REVENUES					
Tax Increment	0	0	7,000	1,685	7,000
Other	0	0	0	21,810	325,000
Use of Fund Balance	0	700	0	761	0
TOTAL LINDON PARK CRA REVENUES	0	700	7,000	24,256	332,000
LINDON PARK CRA EXPENDITURES					
Operations	0	700	3,980	24,256	331,090
Capital	0	0	0	0	0
Appropriation to Fund Balance	0	0	3,020	0	910
TOTAL LINDON PARK CRA EXPENDITURES	0	700	7,000	24,256	332,000
PARC TAX FUND REVENUES					
PARC Tax	894,812	944,979	945,000	1,000,000	1,030,000
Other	42,506	63,342	62,000	45,000	30,000
Use of Fund Balance	0	200,873	232,325	0	451,500
TOTAL PARC TAX FUND REVENUES	937,319	1,209,194	1,239,325	1,045,000	1,511,500
PARC TAX FUND EXPENDITURES					
Operations	799,723	767,539	1,019,325	953,825	1,511,500
Capital	74,346	441,656	220,000	20,000	0
Appropriation to Fund Balance	63,250	0	0	71,175	0
TOTAL PARC TAX FUND EXPENDITURES	937,319	1,209,194	1,239,325	1,045,000	1,511,500
CORONAVIRUS RELIEF FUND REVENUES					
Grants	656,846	0	0	0	0
Other	0	0	0	0	0
Use of Fund Balance	655,846	0	0	0	0
TOTAL CORONAVIRUS RELIEF FUND REVENUES	1,312,692	0	0	0	0
CORONAVIRUS RELIEF FD EXPENDITURES					
Operations	1,312,692	0	0	0	0
Capital	0	0	0	0	0
Appropriation to Fund Balance	0	0	0	0	0
TOTAL CORONAVIRUS RELIEF FD EXPENDITURES	1,312,692	0	0	0	0

2025-2026

FINAL BUDGET

LINDON

BUDGET SUMMARY

DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 REQUESTED
DEBT SERVICE REVENUES - transfers	356,071	423,996	956,904	812,193	811,835
DEBT SERVICE EXPENDITURES					
Principal	356,071	356,222	785,116	640,205	654,220
Interest	0	67,774	169,788	169,788	155,415
Paying Agent Fees	0	0	2,000	2,200	2,200
TOTAL DEBT SERVICE EXPENDITURES	356,071	423,996	956,904	812,193	811,835
CLASS C ROADS C.I.P. REVENUES					
Taxes	1,185,773	1,387,047	1,350,000	1,600,000	1,670,000
Impact Fees	11,920	0	0	0	0
Transfers In	1,500,000	500,000	500,000	1,500,000	0
Other	155,407	286,438	280,000	330,425	180,000
Use of Fund Balance	0	1,153,091	1,446,500	929,075	1,203,500
TOTAL CLASS C ROADS C.I.P. REVENUES	2,853,100	3,326,576	3,576,500	4,359,500	3,053,500
CLASS C ROADS C.I.P. EXPENDITURES					
Operations	219,783	74,470	176,500	274,500	153,500
Capital	2,557,103	3,252,106	3,400,000	4,085,000	2,900,000
Appropriation to Fund Balance	76,214	0	0	0	0
TOTAL CLASS C ROADS C.I.P. EXPENDITURES	2,853,100	3,326,576	3,576,500	4,359,500	3,053,500
FACILITIES C.I.P. REVENUES					
Transfers In	0	200,000	200,000	750,000	750,000
Other	0	0	0	40,000	40,000
Use of Fund Balance	0	0	260,000	0	500,000
TOTAL FACILITIES C.I.P. REVENUES	0	200,000	460,000	790,000	1,290,000
FACILITIES C.I.P. EXPENDITURES					
Operations	0	0	460,000	460,000	0
Capital	0	0	0	10,000	1,290,000
Appropriation to Fund Balance	0	200,000	0	320,000	0
TOTAL FACILITIES C.I.P. EXPENDITURES	0	200,000	460,000	790,000	1,290,000
PARKS C.I.P. REVENUES					
Impact Fees	373,097	370,034	207,500	446,500	170,000
Transfers In	0	0	0	0	500,000
Use of Fund Balance	0	1,496,874	0	0	1,455,000
TOTAL PARKS C.I.P. REVENUES	373,097	1,866,907	207,500	446,500	2,125,000
PARKS C.I.P. EXPENDITURES					
Operations	10,000	0	0	0	0
Capital	12,450	1,866,907	0	0	2,125,000
Appropriation to Fund Balance	350,648	0	207,500	446,500	0
TOTAL PARKS C.I.P. EXPENDITURES	373,097	1,866,907	207,500	446,500	2,125,000
WATER FUND REVENUES					
Utility Fees	3,286,787	3,402,478	3,428,420	3,576,500	3,725,000
Impact Fees	132,453	144,226	98,000	183,500	93,000
Other	5,567,428	1,303,236	133,500	353,445	4,255,200
Use of Fund Balance	0	0	526,057	1,292,863	0
TOTAL WATER FUND REVENUES	8,986,668	4,849,940	4,185,977	5,406,308	8,073,200
WATER FUND EXPENDITURES					
Personnel	419,930	434,491	478,790	515,205	594,610
Operations	1,839,608	-4,305,288	1,964,187	2,105,493	2,420,885
Capital	554,068	7,203,326	1,645,000	2,602,110	4,725,000
Appropriation to Fund Balance	6,173,062	1,517,411	98,000	183,500	332,705
TOTAL WATER FUND EXPENDITURES	8,986,668	4,849,940	4,185,977	5,406,308	8,073,200

2025-2026

FINAL BUDGET

LINDON

BUDGET SUMMARY

DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 REQUESTED
SEWER FUND REVENUES					
Utility Fees	2,007,395	2,186,006	2,285,220	2,350,000	2,550,000
Impact Fees	69,509	76,680	61,600	180,550	60,000
Other	1,340,551	1,130,152	29,920	166,160	104,200
Use of Fund Balance	334,594	328,651	33,463	0	121,360
TOTAL SEWER FUND REVENUES	3,752,050	3,721,489	2,410,203	2,696,710	2,835,560
SEWER FUND EXPENDITURES					
Personnel	144,344	261,897	282,740	265,400	282,500
Operations	1,730,811	336,175	1,611,463	1,727,069	1,973,060
Capital	180,533	1,595,770	516,000	477,250	580,000
Appropriation to Fund Balance	1,696,362	1,527,647	0	226,991	0
TOTAL SEWER FUND EXPENDITURES	3,752,050	3,721,489	2,410,203	2,696,710	2,835,560
WASTE COLLECTION REVENUES					
Utility Fees	688,160	738,525	735,000	775,000	775,000
Other	0	0	0	5,100	5,100
Transfers In	10,000	10,000	10,000	10,000	0
Use of Fund Balance	0	0	17,803	0	12,520
TOTAL WASTE COLLECTION REVENUES	698,160	748,525	762,803	790,100	792,620
WASTE COLLECTION EXPENDITURES					
Operations	665,820	697,188	762,803	762,803	792,620
Appropriation to Fund Balance	32,340	51,337	0	27,297	0
TOTAL WASTE COLLECTION EXPENDITURES	698,160	748,525	762,803	790,100	792,620
STORM WATER DRAINAGE REV.					
Utility Fees	1,298,599	1,336,186	1,356,600	1,368,000	1,422,620
Impact Fees	64,360	55,894	45,000	77,500	50,000
Other	2,615,566	474,830	750,000	106,000	840,000
Use of Fund Balance	0	0	180,126	500,547	216,785
TOTAL STORM WATER DRAINAGE REV.	3,978,525	1,866,910	2,331,726	2,052,047	2,529,405
STORM WATER DRAINAGE EXP.					
Personnel	224,861	213,296	261,160	242,425	280,640
Operations	755,676	539,859	670,566	709,622	783,765
Capital	198,634	582,585	1,400,000	1,100,000	1,465,000
Appropriation to Fund Balance	2,799,354	531,170	0	0	0
TOTAL STORM WATER DRAINAGE EXP.	3,978,525	1,866,910	2,331,726	2,052,047	2,529,405
RECREATION FUND REVENUES					
Interest/Miscellaneous	12,453	92,631	17,000	60,000	60,000
Admission	540,713	651,165	527,500	527,500	527,500
Programs	275,778	282,957	258,575	252,575	250,575
Rentals	217,386	208,856	205,130	252,130	252,130
Grants and Contributions	38,092	68,600	61,500	63,500	67,000
Transfers In	1,816,326	1,103,550	1,404,950	1,422,450	1,869,650
Use of Fund Balance	0	72,758	627,530	845,210	330,010
TOTAL RECREATION FUND REVENUES	2,900,749	2,480,517	3,102,185	3,423,365	3,356,865
RECREATION FUND EXPENDITURES					
Personnel	897,937	971,573	1,186,300	1,206,440	1,230,130
Operations	1,198,001	1,061,225	1,380,885	1,522,515	1,696,735
Capital	194,791	447,719	535,000	694,410	430,000
Appropriation to Fund Balance	610,020	0	0	0	0
TOTAL RECREATION FUND EXPENDITURES	2,900,749	2,480,517	3,102,185	3,423,365	3,356,865

2025-2026

FINAL BUDGET

LINDON

BUDGET SUMMARY

DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 REQUESTED
TELECOMMUNICATIONS FUND REV.					
Customer Connection Fee	38,860	36,696	34,000	34,400	32,000
Other	0	-	-	-	-
Use of Fund Balance	8,402	7,472	-	-	-
TOTAL TELECOMMUNICATIONS FUND REV.	47,262	44,167	34,000	34,400	32,000
TELECOMMUNICATIONS FUND EXP.					
Operations	47,262	44,167	34,000	34,400	32,000
Appropriation to Fund Balance	0	-	-	-	-
TOTAL TELECOMMUNICATIONS FUND EXP.	47,262	44,167	34,000	34,400	32,000
TOTAL CITY BUDGET	41,811,457	42,499,262	34,984,985	39,677,341	46,187,090

2025-2026

FINAL BUDGET

LINDON

SUMMARY OF CHANGES IN FUND BALANCES

	Governmental Funds							Proprietary Funds						Total All Funds
	General	RDA	PARC Tax	Roads CIP	Parks CIP	Facilities CIP	Debt Svc	Water	Sewer	Garbage	Storm	Recreation	Telecomm.	
Beginning Balances	3,515,660	595,213	1,013,602	2,527,348	1,794,100	1,452,643	-	2,528,380	3,195,553	147,259	2,066,753	491,414	6,715	19,334,641
Revenues														
Program revenues														
Charges for services	3,307,960							3,725,000	2,550,000	775,000	1,422,620	1,030,205	32,000	12,842,785
Impact Fees	34,500			-	170,000			93,000	60,000		50,000			407,500
Grants and contributions	60,000							-			-	67,000		127,000
General revenues														
Property taxes	2,601,750													2,601,750
Sales tax	7,214,500													7,214,500
Other taxes	2,145,000	213,000	1,030,000	1,670,000										5,058,000
Other	3,081,830	32,800	30,000	180,000	-	40,000		4,255,200	104,200	5,100	840,000	60,000	-	8,629,130
Total revenues	18,445,540	245,800	1,060,000	1,850,000	170,000	40,000	-	8,073,200	2,714,200	780,100	2,312,620	1,157,205	32,000	36,880,665
Transfers In	-	325,000	-	-	500,000	750,000	811,835	-	-	-	-	1,869,650	-	4,256,485
Expenses														
General government	6,211,320	397,715												6,609,035
Public safety	7,870,795													7,870,795
Streets	625,580			153,500										779,080
Parks and recreation	1,102,125		496,500											1,598,625
Capital projects		325,000		2,900,000	2,125,000	1,290,000								6,640,000
Debt Service							811,835							811,835
Water								7,740,495						7,740,495
Sewer									2,835,560					2,835,560
Solid Waste										792,620				792,620
Storm Water Drainage											2,529,405			2,529,405
Recreation Fund												3,356,865		3,356,865
Telecomm. Fund													32,000	32,000
Total expenses	15,809,820	722,715	496,500	3,053,500	2,125,000	1,290,000	811,835	7,740,495	2,835,560	792,620	2,529,405	3,356,865	32,000	41,596,315
Transfers Out	3,041,485	200,000	1,015,000	-	-	-	-	-	-	-	-	-	-	4,256,485
Ending Balances	3,109,895	243,298	562,102	1,323,848	339,100	952,643	-	2,861,085	3,074,193	134,739	1,849,968	161,404	6,715	14,618,991
Percent Change	-11.5%	-59.1%	-44.5%	-47.6%	-81.1%	-34.4%	0.0%	13.2%	-3.8%	-8.5%	-10.5%	-67.2%	0.0%	-24.4%

GENERAL FUND:

	<u>Fund Bal.</u>	<u>% of Rev.</u>
6/30/2025	3,515,660	24.66%
6/30/2026	3,109,895	21.78%

GENERAL FUND LIMITS:

ending max	4,997,689	35.0%
ending min	713,956	5.0%

Example General Fund Balance Levels based on projected revenues for:

	<u>2024-2025</u>	<u>2025-2026</u>
35%	4,989,684	4,997,689
30%	4,276,872	4,283,733
25%	3,564,060	3,569,778
20%	2,851,248	2,855,822
15%	2,138,436	2,141,867

Date printed: 6/12/2025

2025-2026

FINAL BUDGET

LINDON

GENERAL FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
GENERAL FUND REVENUES					
TAXES					
Gen. Property Taxes - Current	2,336,418	2,264,548	2,300,000	2,240,000	2,300,000
Fees in Lieu of Prop. Tax	124,391	124,736	125,000	125,000	125,000
Prior Year Taxes	193,231	178,727	175,000	175,000	175,000
Penalties and Interest	1,911	2,480	1,750	1,750	1,750
General Sales & Use Tax	6,469,642	6,794,833	6,795,750	7,000,000	7,210,000
Room Tax	5,410	5,618	4,000	4,500	4,500
Telecommunications Tax	267,436	259,523	260,000	215,000	215,000
Cable Franchise Tax	37,593	33,739	33,000	30,000	30,000
Energy Franchise Tax	1,866,683	1,890,432	1,900,000	1,900,000	1,900,000
TOTAL TAXES	11,302,715	11,554,637	11,594,500	11,691,250	11,961,250
LICENSES AND PERMITS					
Business Licenses & Permits	75,368	75,220	75,000	87,500	87,500
Alarm Permits & False Alarms	-	50	-	-	-
Building Permits	310,991	287,437	220,000	406,000	270,000
1% State Fee - Bldg Permits	492	361	500	500	500
Building Bonds Forfeited	5,000	6,000	-	-	-
Plan Review Fee	68,622	87,595	75,000	165,000	85,000
Animal License	215	180	200	300	250
TOTAL LICENSES AND PERMITS	460,687	456,844	370,700	659,300	443,250
GRANTS & INTERGOVERNMENTAL					
CDBG Grants	-	-	-	-	-
State Liquor Fund Allotment	17,909	15,459	16,000	17,365	18,000
Police Misc. Grants	42,411	32,912	32,000	35,000	35,000
Emergency Mgmt Program Grant	14,000	14,000	14,000	7,000	7,000
State Grants	110,448	25,500	-	-	-
County Grants	-	-	-	-	-
TOTAL GRANTS & INTERGOVERNMENTAL	184,768	87,871	62,000	59,365	60,000
CHARGES FOR SERVICES					
Community Development Fees	41,302	33,995	25,000	37,000	37,000
Planning Admin Fee	6,808	4,809	5,000	6,100	6,100
PW Inspection Fees	-	-	-	-	-
Construction Services Fee	20,576	41,915	20,000	20,000	20,000
Re-Inspection Fee	100	140	-	-	-
Park & Public Property Rental	40,423	40,443	40,000	40,000	40,000
Police Impact Fees	14,674	12,626	8,100	17,800	17,800
Fire Impact Fee	13,697	11,228	7,600	16,700	16,700
Fire Safety Inspection	-	44,226	40,000	46,500	40,000
TOTAL CHARGES FOR SERVICES	137,579	189,382	145,700	184,100	177,600
FINES & FORFEITURES					
Court Fines	503,283	526,458	510,000	600,000	618,000
Traffic School Fees	19,781	22,291	20,000	33,000	33,000
TOTAL FINES & FORFEITURES	523,064	548,748	530,000	633,000	651,000
MISCELLANEOUS REVENUE					
Interest Earnings	795,020	1,131,619	1,100,000	172,000	172,000
Credit for E911 Tax to Orem	74,750	74,749	-	74,750	74,750
Police Misc. Revenue	138,368	101,808	90,000	100,000	100,000
Lindon Youth Court	240	450	250	600	600
CC Pmt Service Fees	28,640	29,539	30,000	28,000	28,000
Misc Attorney Fees	9,243	8,579	8,500	10,000	10,000
Centennial Revenue	69,700	38,098	-	12,000	-
Donations	-	-	-	6,215	-
Sale of Surplus Items	24,496	40,323	-	19,000	19,000
Fixed Asset Disposal Gain/Loss	-	255,400	-	-	1,114,455
Misc. Park Revenue	17,520	-	-	255,145	255,145
Sundry Revenue	4,657	4,973	5,000	5,000	5,000
Lease Revenue-Bldg	9,107	70,493	38,355	38,355	38,355
Lease Revenue	203,019	148,686	190,000	190,000	190,000
Funds from Financing Sources	-	1,038,640	-	-	1,074,525
TOTAL MISCELLANEOUS REVENUE	1,374,759	2,943,355	1,462,105	911,065	3,081,830

2025-2026

FINAL BUDGET

LINDON

GENERAL FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
CEMETERY					
Sale of Burial Plots	76,620	124,110	75,000	100,000	75,000
Transfer Fees	60	160	160	160	160
Interment Fees	23,200	18,800	18,000	15,000	15,000
Headstone Inspection Fee	2,400	3,000	3,000	3,000	3,000
TOTAL CEMETERY	102,280	146,070	96,160	118,160	93,160
TRANSFERS AND CONTRIBUTIONS					
Admin Costs from RDA	23,800	23,800	26,180	26,180	28,000
Transfer from PARC Tax Fund	198,566	-	-	-	-
Admin Costs from Water	-	-	-	-	298,000
PW Admin Dept cost share-Water	301,704	308,058	337,213	377,819	433,680
Admin Costs from Sewer	-	-	-	-	204,000
PW Admin Dept cost share-Sewer	301,704	308,058	337,213	377,819	433,680
Admin Costs frm Solid Waste Fd	25,585	28,400	29,400	29,400	31,000
Admin Costs from Storm Drain	98,880	105,672	108,528	108,528	113,810
PW Admin Dept cost share-Storm	301,704	308,058	337,213	377,819	433,680
Admin Costs from Telecomm Fd	2,000	1,000	1,700	1,700	1,600
Use of Fund Balance	-	-	-	1,748,638	405,765
TOTAL TRANSFERS AND CONTRIBUTIONS	1,253,944	1,083,045	1,177,447	3,047,903	2,383,215
TOTAL GENERAL FUND REVENUES	15,339,795	17,009,952	15,438,612	17,304,143	18,851,305

GENERAL FUND EXPENDITURES

DEPT: LEGISLATIVE

PERSONNEL

Salaries & Wages	73,023	85,046	86,580	86,580	88,160
Planning Commission Allowance	9,200	17,600	18,000	20,000	20,000
Benefits - FICA	6,290	7,862	8,020	8,175	8,280
Benefits - Workers Comp.	384	573	610	610	620
TOTAL PERSONNEL	88,897	111,080	113,210	115,365	117,060

OPERATIONS

Software Maint & Subscriptions	-	-	-	-	-
Travel & Training	9,591	4,901	10,000	10,000	10,000
Miscellaneous Expense	2,331	2,838	2,850	3,200	3,200
Mountainland Assoc of Govt	4,553	4,565	4,600	7,775	8,600
Utah Lake Commission	3,396	(930)	-	-	-
Utah League of Cities & Towns	13,348	15,618	15,620	16,580	16,470
Chamber of Commerce	10,000	10,000	10,000	10,000	10,000
Timpanogos School District	-	-	-	15,000	30,000
TOTAL OPERATIONS	43,219	36,993	43,070	62,555	78,270

TOTAL LEGISLATIVE

	132,116	148,073	156,280	177,920	195,330
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DEPT: JUDICIAL

PERSONNEL

Salaries & Wages	204,981	236,134	249,680	249,680	273,300
Salaries & Wages - Overtime	-	-	-	-	-
Benefits - FICA	15,392	17,882	19,100	19,100	20,910
Benefits - LTD	546	523	510	510	530
Benefits - Life	142	115	190	190	170
Benefits - Insurance Allowance	28,100	24,538	22,460	22,460	23,650
Benefits - Retirement	30,608	33,148	31,460	31,460	33,680
Benefits - Workers Comp.	513	663	590	590	630
TOTAL PERSONNEL	280,281	313,003	323,990	323,990	352,870

OPERATIONS

Membership Dues & Subscriptions	417	700	650	450	450
Software Maint & Subscriptions	-	-	-	700	700
Travel & Training	1,723	3,576	4,550	4,550	4,550
Office Supplies	2,523	2,626	3,275	3,275	3,275
Operating Supplies & Maint	-	-	600	600	600
Employee Recognition	223	75	265	265	265
Telephone	1,214	1,753	1,750	1,750	1,750
Gasoline	-	-	1,500	100	100
Professional & Tech Services	79,035	87,100	95,000	94,500	94,500
Insurance	2,705	3,517	3,910	3,910	3,910
Court Surcharges & Fees	194,568	204,448	232,400	232,400	232,400

2025-2026

FINAL BUDGET

LINDON

GENERAL FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
Purchase of Equipment	615	3,087	650	650	4,900
TOTAL OPERATIONS	283,024	306,883	344,550	343,150	347,400
TOTAL JUDICIAL	563,305	619,886	668,540	667,140	700,270

DEPT: ADMINISTRATION

PERSONNEL

Salaries & Wages	707,067	827,070	804,390	804,390	884,560
Salaries & Wages - Overtime	-	-	-	-	-
Benefits - FICA	52,265	61,452	61,540	61,540	67,670
Benefits - LTD	3,067	3,132	2,830	2,830	3,010
Benefits - Life	710	691	970	970	920
Benefits - Insurance Allowance	136,693	146,524	153,870	153,870	162,610
Benefits - Retirement	135,177	140,697	135,290	135,290	141,500
Benefits - Workers Comp.	1,428	1,844	1,380	1,380	1,480
TOTAL PERSONNEL	1,036,407	1,181,411	1,160,270	1,160,270	1,261,750

OPERATIONS

Membership Dues & Subscriptions	4,028	4,317	3,000	1,600	1,600
Software Maint & Subscriptions	-	-	-	170,000	200,000
Public Notices	-	-	-	-	-
Uniform Expense	-	-	560	560	560
Travel & Training	5,800	8,900	10,000	12,150	10,000
Tuition Reimbursement Program	2,447	219	1,500	1,500	1,500
Office Supplies	8,257	8,206	9,000	10,000	9,000
Operating Supplies & Maint	606	1,213	2,000	2,000	2,000
Employee Recognition	836	395	720	720	720
Telephone	4,722	8,705	8,000	10,000	10,000
Gasoline	446	1,376	5,500	5,500	5,500
Employee Recognition-Citywide	4,112	3,275	5,000	5,000	5,000
Professional & Tech Services	145,664	185,714	185,000	60,000	80,000
CC Merchant Fees	102,962	86,493	150,000	90,000	90,000
Bad Debt Expense	-	-	-	-	-
Insurance & Surety Bond	4,165	8,143	4,770	4,770	4,770
Other Services	-	-	-	-	-
Purchase of Equipment	6,170	3,664	4,000	8,000	3,000
TOTAL OPERATIONS	290,215	320,619	389,050	381,800	423,650

CAPITAL OUTLAY

Purchase of Capital Asset	34,157	6,903	-	63,150	63,000
TOTAL CAPITAL OUTLAY	34,157	6,903	-	63,150	63,000

TOTAL ADMINISTRATION

	1,360,779	1,508,933	1,549,320	1,605,220	1,748,400
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DEPT: LEGAL SERVICES

PERSONNEL

Salaries & Wages	92,056	101,323	107,540	107,540	114,320
Benefits - FICA	6,781	7,595	8,230	8,230	8,750
Benefits - LTD	326	326	350	350	360
Benefits - Life	47	47	120	120	110
Benefits - Insurance Allowance	11,270	11,940	12,870	12,870	13,670
Benefits - Retirement	14,341	15,668	15,470	15,470	16,350
Benefits - Workers Comp.	467	600	520	520	550
TOTAL PERSONNEL	125,289	137,500	145,100	145,100	154,110

OPERATIONS

Membership Dues & Subscriptions	418	523	730	530	530
Software Maint & Subscriptions	-	-	-	200	200
Travel & Training	1,246	871	2,160	2,160	2,160
Office Supplies	381	11	415	415	415
Operating Supplies & Maint	-	-	285	285	285
Employee Recognition	56	20	90	90	90
Telephone	548	879	840	840	840
Gasoline	-	-	-	-	-
Professional & Tech Services	20	2,206	1,500	26,000	5,000
Purchase of Equipment	615	615	650	650	700
TOTAL OPERATIONS	3,284	5,123	6,670	31,170	10,220
TOTAL LEGAL SERVICES	128,573	142,623	151,770	176,270	164,330

DEPT: ENGINEERING

Professional & Tech Services	172	240	10,000	500	500
TOTAL ENGINEERING	172	240	10,000	500	500

2025-2026

FINAL BUDGET

LINDON

GENERAL FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
DEPT: ELECTIONS					
Special Department Supplies	-	-	-	-	-
Other Services	-	18,345	-	-	41,000
TOTAL ELECTIONS	-	18,345	-	-	41,000
DEPT: GOVERNMENT BUILDINGS					
PERSONNEL					
Salaries & Wages	76,026	84,260	88,810	88,810	94,120
Benefits - FICA	5,651	6,267	6,800	6,800	7,200
Benefits - LTD	321	344	320	320	330
Benefits - Life	95	95	110	110	100
Benefits - Insurance Allowance	22,893	23,881	25,740	25,740	27,330
Benefits - Retirement	4,644	5,086	7,210	7,210	6,330
Benefits - Workers Comp.	455	598	530	530	560
TOTAL PERSONNEL	110,085	120,531	129,520	129,520	135,970
OPERATIONS					
Membership Dues & Subscriptions	163	210	1,000	700	700
Software Maint & Subscriptions	-	-	-	30,000	1,000
Uniform Expense	150	-	150	150	150
Travel & Training	-	-	1,000	1,000	1,000
Office Supplies	-	185	-	-	-
Operating Supplies & Maint	20,765	22,363	25,000	27,500	27,500
Employee Recognition	66	-	-	80	80
Utilities	60,153	60,571	65,000	65,000	65,000
Telephone	184	325	400	400	400
Gasoline	766	1,160	1,500	1,500	1,500
Professional & Tech Services	25,069	34,386	30,000	30,000	30,000
Rental Property Maintenance	8,145	15,259	15,000	15,000	15,000
Insurance	11,817	14,923	16,650	16,650	16,650
Other Services	41,734	64,826	80,000	80,000	80,000
Purchase of Equipment	45,183	32,703	10,000	10,000	10,000
TOTAL OPERATIONS	214,194	246,910	245,700	277,980	248,980
CAPITAL OUTLAY					
Building Improvements	90,635	81,505	125,000	125,000	125,000
Purchase of Capital Asset	-	11,220	-	-	-
TOTAL CAPITAL OUTLAY	90,635	92,725	125,000	125,000	125,000
TOTAL GOVERNMENT BUILDINGS	414,915	460,166	500,220	532,500	509,950
DEPT: POLICE SERVICES					
PERSONNEL					
Salaries & Wages	1,384,871	1,608,298	1,626,660	1,626,660	1,723,770
Salaries & Wages, X-ing Guard	16,916	13,903	24,000	24,000	24,000
Salaries & Wages - Overtime	181,229	157,067	150,000	160,000	160,000
Salaries - Temp Employees	10,370	8,646	21,700	21,700	21,700
Benefits - FICA	121,078	135,900	139,550	139,550	146,910
Benefits - LTD	6,106	6,909	6,310	6,310	6,630
Benefits - Life	1,584	1,761	2,190	2,190	2,040
Benefits - Insurance Allowance	306,555	338,125	361,120	361,120	382,410
Benefits - Retirement	371,100	439,048	469,810	469,810	475,880
Benefits - Workers Comp.	9,573	12,368	9,850	9,850	10,460
TOTAL PERSONNEL	2,409,381	2,722,024	2,811,190	2,821,190	2,953,800
OPERATIONS					
Membership Dues & Subscriptions	3,074	3,074	4,500	1,500	3,100
Software Maint & Subscriptions	-	-	-	5,200	5,200
Uniform Expense	14,836	19,583	19,500	17,000	17,000
Travel & Training	15,251	16,503	20,000	18,000	18,000
Office Supplies	5,459	7,022	6,000	7,000	7,200
Operating Supplies & Maint	18,135	8,827	16,500	16,500	20,500
Employee Recognition	3,115	3,256	4,000	4,000	4,000
Telephone	21,542	25,215	23,500	26,700	27,000
Gasoline	54,202	41,158	60,000	50,000	50,000
Professional & Tech Services	68,754	134,831	132,000	132,400	144,200
Dispatch, Orem City	137,757	147,336	140,805	156,295	149,745
K9 Supplies and Services	-	-	-	16,000	1,500
Special Department Supplies	9,812	10,394	10,500	10,500	11,500
Insurance	7,506	6,994	8,100	14,500	16,000

2025-2026

FINAL BUDGET

LINDON

GENERAL FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
Equipment Rental	-	-	-	-	-
Vehicle Lease	-	-	-	-	719,455
Other Services	-	-	-	-	-
Risk Management	942	120	1,000	1,000	1,000
Emergency Management	1,784	1,662	2,000	2,000	2,000
Miscellaneous Expense	-	-	1,000	1,000	1,000
Youth Court Expenses	40	50	500	500	500
N.O.V.A. Expense	2,501	2,004	2,500	2,500	2,500
Use of USAAV Funds	6,284	-	16,000	17,365	18,000
Public Outreach	2,338	1,824	3,500	3,500	3,500
Purchase of Equipment	30,461	110,908	72,500	72,500	59,200
Vehicle Lease Principal	555,279	181,369	137,820	137,820	190,000
Vehicle Lease Interest	10,051	-	43,550	43,550	-
TOTAL OPERATIONS	969,123	722,130	725,775	757,330	1,472,100
CAPITAL OUTLAY					
Purchase of Capital Asset	-	-	-	-	-
Vehicles	-	1,038,640	-	-	1,074,525
TOTAL CAPITAL OUTLAY	-	1,038,640	-	-	1,074,525
TOTAL POLICE SERVICES	3,378,503	4,482,795	3,536,965	3,578,520	5,500,425
DEPT: FIRE PROTECTION SERVICES					
Telephone	398	-	600	-	-
Professional & Tech Services	-	-	20,000	-	-
Orem Fire/EMS	1,503,855	1,808,893	1,883,565	1,927,340	2,250,530
Dispatch	137,757	147,336	140,805	156,295	16,640
Orem Fire Inspections	-	37,019	38,000	50,000	50,000
TOTAL FIRE PROTECTION SERVICES	1,642,011	1,993,248	2,082,970	2,133,635	2,317,170
DEPT: ANIMAL CONTROL SERVICES					
Operating Supplies & Maint	368	-	1,250	1,000	1,000
North Ut County Animal Shelter	29,370	40,312	42,000	42,055	51,950
NUC Shelter-remit license fees	215	180	200	300	250
Deer Management	-	-	-	-	-
TOTAL ANIMAL CONTROL SERVICES	29,953	40,492	43,450	43,355	53,200
DEPT: STREETS					
PERSONNEL					
Salaries & Wages	116,628	152,384	153,360	157,635	168,940
Salaries & Wages - Overtime	4,294	3,118	6,000	6,000	6,000
Salaries - Temp Employees	3,819	-	-	-	-
Benefits - FICA	9,720	11,801	12,200	12,530	13,390
Benefits - LTD	565	651	610	610	650
Benefits - Life	198	208	240	240	210
Benefits - Insurance Allowance	27,103	46,353	51,360	51,360	54,140
Benefits - Retirement	24,534	29,738	31,290	32,110	31,250
Benefits - Workers Comp.	1,224	1,372	1,030	1,085	1,110
TOTAL PERSONNEL	188,084	245,624	256,090	261,570	275,690
OPERATIONS					
Membership Dues & Subscriptions	130	61	200	200	200
Software Maint & Subscriptions	-	-	-	2,250	2,250
Uniform Expense	1,624	1,198	1,460	1,460	1,560
Travel & Training	1,067	1,190	1,200	1,200	1,300
Office Supplies	238	192	250	250	250
Operating Supplies & Maint	24,105	32,625	40,000	46,000	40,000
Vehicle and Equipment Maint.	18,871	33,152	15,050	26,000	23,000
Employee Recognition	194	138	160	160	160
Utilities	3,239	3,230	3,500	3,500	3,300
Telephone	1,052	1,234	1,100	2,000	2,220
Gasoline	16,241	10,699	11,000	11,000	12,500
Professional & Tech Services	3,359	6,797	11,050	11,050	3,750
Street-side Landscaping	71,408	64,118	78,750	80,300	82,700
Special Snow Removal	84,264	31,597	58,000	58,000	50,000
Right of Way Maintenance	46,813	49,686	60,000	60,000	60,000
Special Dept Supplies	28,541	14,443	40,000	40,000	25,000
Insurance	6,794	10,209	11,330	13,000	13,000
Equipment Rental	2,200	2,616	4,000	4,000	4,200
Other Services	3,447	4,508	-	-	-

2025-2026

FINAL BUDGET

LINDON

GENERAL FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
Purchase of Equipment	-	370	3,500	3,500	3,500
TOTAL OPERATIONS	313,586	268,064	340,550	363,870	328,890
CAPITAL OUTLAY					
New Sidewalks/ADA Ramps	13,299	-	-	-	-
Purchase of Capital Asset	105,262	8,600	55,000	55,000	21,000
TOTAL CAPITAL OUTLAY	118,561	8,600	55,000	55,000	21,000
TOTAL STREETS	620,230	522,288	651,640	680,440	625,580

DEPT: PUBLIC WORKS ADMINISTRATION

PERSONNEL					
Salaries & Wages	672,074	632,826	665,870	680,880	724,500
Salaries & Wages - Overtime	1,352	2,586	6,000	6,000	6,000
Salaries - Temp Employees	-	47,167	25,000	25,000	25,000
Benefits - FICA	49,815	51,016	53,340	54,490	57,810
Benefits - LTD	2,882	2,775	2,540	2,540	2,710
Benefits - Life	675	618	870	870	830
Benefits - Insurance Allowance	133,211	134,305	144,280	144,280	152,630
Benefits - Retirement	123,168	121,616	122,420	125,570	130,470
Benefits - Workers Comp.	4,232	4,671	3,450	3,635	3,710
TOTAL PERSONNEL	987,408	997,579	1,023,770	1,043,265	1,103,660
OPERATIONS					
Membership Dues & Subscriptions	6,787	10,634	15,000	7,000	800
Software Maint & Subscriptions	-	-	-	19,000	16,000
Uniform Expense	1,655	1,443	1,790	1,790	1,660
Travel & Training	3,490	3,800	4,300	4,300	4,300
Office Supplies	1,909	2,378	3,000	3,000	2,500
Operating Supplies & Maint	12,699	7,637	10,000	25,000	25,000
Vehicle and Equipment Maint.	4,132	5,995	6,500	16,000	7,000
Employee Recognition	661	759	600	600	600
Telephone/Cell Phone	3,854	4,913	3,000	6,500	7,000
Gasoline	10,397	8,186	12,000	12,000	9,000
Professional & Tech Services	8,648	36,603	20,000	16,500	40,500
Insurance	3,133	3,493	3,890	6,200	6,200
Other Services	6,483	-	30,000	30,000	20,000
Purchase of Equipment	12,091	7,601	10,000	10,000	12,500
TOTAL OPERATIONS	75,938	93,442	120,080	157,890	153,060
CAPITAL OUTLAY					
Building Improvements	27,178	-	205,000	205,000	125,000
Purchase of Capital Asset	125,358	141,209	-	105,120	353,000
TOTAL CAPITAL OUTLAY	152,536	141,209	205,000	310,120	478,000
TOTAL PUBLIC WORKS ADMINISTRATION	1,215,882	1,232,230	1,348,850	1,511,275	1,734,720

DEPT: PARKS

PERSONNEL					
Salaries & Wages	185,861	162,927	199,460	199,460	206,900
Salaries & Wages - Overtime	7,620	8,805	10,000	10,000	10,000
Salaries - Temp Employees	13,694	16,932	19,000	19,000	19,000
Benefits - FICA	15,970	13,785	17,500	17,500	18,060
Benefits - LTD	838	723	770	770	790
Benefits - Life	209	171	280	280	250
Benefits - Insurance Allowance	21,594	21,924	40,380	40,380	42,480
Benefits - Retirement	38,578	32,944	40,360	40,360	39,900
Benefits - Workers Comp.	1,263	1,266	1,340	1,340	1,370
TOTAL PERSONNEL	285,628	259,477	329,090	329,090	338,750
OPERATIONS					
Membership Dues & Subscriptions	1,260	1,484	2,700	1,300	1,700
Software Maint & Subscriptions	-	-	-	2,000	2,000
Uniform Expense	600	421	600	600	600
Travel & Training	2,955	2,362	4,450	4,450	4,600
Office Supplies	339	87	200	200	200
Operating Supplies & Maint	111,706	93,261	84,500	91,200	102,500
Miscellaneous Expense	3,945	2,173	10,000	10,000	10,000
Employee Recognition	171	45	200	200	200
Trails Maintenance	35,412	10,053	120,000	75,000	25,000
Utilities	4,565	4,533	6,000	8,200	6,000
Telephone	2,479	5,184	2,200	6,000	2,200
Gasoline	6,719	6,260	4,500	6,000	6,000

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FINAL BUDGET

LINDON

GENERAL FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
Professional & Tech Services	48,729	79,224	5,000	410,000	148,000
Parks Maintenance Contract	164,555	207,155	215,250	217,350	223,875
Special Dept Supplies	10,141	-	45,000	45,000	65,000
Insurance	8,713	12,214	13,630	15,000	15,000
Equipment Rental	3,777	1,696	5,000	5,000	5,000
Other Services	230	135	42,000	42,000	12,000
Tree City USA Expenses	1,089	964	2,500	2,500	2,500
Tree Purchases & Services	46,473	15,922	30,000	30,000	30,000
Purchase of Equipment	6,427	144,263	14,000	14,000	27,000
TOTAL OPERATIONS	460,286	587,437	607,730	986,000	689,375
CAPITAL OUTLAY					
Park Improvements	309,158	59,369	285,000	80,000	32,000
Purchase of Capital Asset	8,630	70,096	13,500	111,835	42,000
Trails Construction & Improvmt	-	-	-	95,000	-
TOTAL CAPITAL OUTLAY	317,788	129,465	298,500	286,835	74,000
TOTAL PARKS	1,063,702	976,379	1,235,320	1,601,925	1,102,125
DEPT: LIBRARY SERVICES					
Library Card Reimbursement	25,502	27,161	28,000	31,000	32,000
TOTAL LIBRARY SERVICES	25,502	27,161	28,000	31,000	32,000
DEPT: CEMETERY					
OPERATIONS					
Operating Supplies & Maint	8,295	8,729	10,000	14,500	10,000
Professional & Tech Services	11,535	15,329	5,600	41,600	8,000
Grounds Maintenance Contract	8,698	8,868	9,450	12,100	13,600
Special Dept Supplies	264	394	-	-	500
Insurance	-	-	-	3,715	3,800
Equipment Rental	2,451	4,100	4,200	4,200	4,000
Purchase of Equipment	(11)	1,753	-	-	5,000
TOTAL OPERATIONS	31,233	39,173	29,250	76,115	44,900
CAPITAL OUTLAY					
Improvements Other than Bldgs	-	-	-	-	-
Office/Warehouse	220,671	298,175	-	-	-
TOTAL CAPITAL OUTLAY	220,671	298,175	-	-	-
TOTAL CEMETERY	251,904	337,348	29,250	76,115	44,900
DEPT: COMMUNITY DEVELOPMENT					
PERSONNEL					
Salaries & Wages	521,584	533,248	537,920	537,920	552,970
Salaries & Wages - Overtime	-	-	3,000	3,000	3,000
Salaries - Interns & Temp Emp	-	-	-	-	-
Benefits - FICA	39,627	40,283	41,390	41,390	42,530
Benefits - LTD	2,078	1,854	2,070	2,070	2,070
Benefits - Life	498	423	710	710	640
Benefits - Insurance Allowance	94,276	96,129	147,870	126,000	132,920
Benefits - Retirement	89,019	85,125	97,920	97,920	97,380
Benefits - Workers Comp.	2,739	3,251	2,640	2,640	2,650
TOTAL PERSONNEL	749,821	760,313	833,520	811,650	834,160
OPERATIONS					
Membership Dues & Subscriptions	3,040	4,513	3,650	2,750	4,600
Software Maint & Subscriptions	-	-	-	16,500	9,000
Uniform Expense	904	760	800	800	800
Travel & Training	6,000	5,742	8,000	8,000	8,000
Office Supplies	8,047	4,231	4,500	4,500	6,700
Operating Supplies & Maint	2,989	3,140	3,000	3,000	3,000
Employee Recognition	519	329	560	560	560
Telephone	5,235	6,127	7,200	7,200	7,200
Gasoline	4,218	3,767	4,700	4,700	4,700
Professional & Tech Services	22,168	29,690	10,000	5,000	10,000
Insurance	5,613	7,207	8,050	7,000	7,500
Master Plan	36,054	4,000	500	500	500
Miscellaneous Expense	601	334	800	800	800
Economic Development Expense	1,603	1,603	1,800	1,400	1,400
Purchase of Equipment	4,372	2,818	2,500	2,500	2,500
Historical Preservation Socy	339	30	6,000	12,215	6,000
TOTAL OPERATIONS	101,701	74,291	62,060	77,425	73,260

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FINAL BUDGET

LINDON

GENERAL FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
CAPITAL OUTLAY					
Purchase of Capital Asset	-	-	-	126,300	126,000
TOTAL CAPITAL OUTLAY	-	-	-	126,300	126,000
TOTAL PLANNING & ECON. DEVELOPMENT	851,522	834,605	895,580	1,015,375	1,033,420
DEPT: TRANSFERS AND CONTRIBUTIONS					
TRANSFERS					
Transfer to Road Fund	1,500,000	500,000	500,000	1,500,000	-
Trfr to Redevelopment	-	500,000	-	21,810	325,000
Trfr to Debt Serv - CDA 2023	-	67,774	255,788	255,988	255,615
Trfr to Debt Svc - UTOPIA	356,071	356,222	501,116	356,205	356,220
Trfr to CIP - Facilities Fd 41	-	200,000	200,000	750,000	750,000
Trfr to Sewer Fund	-	500,000	-	-	-
Trfr to Garbage Fd-Citywide Cleanup	10,000	10,000	10,000	10,000	-
Trfr to Recreation-Aquatics Bd	549,825	552,450	552,450	552,450	554,650
Trfr to Recreation Fund	1,000,000	250,000	-	-	800,000
TOTAL TRANSFERS	3,415,896	2,936,446	2,019,354	3,446,453	3,041,485
CONTRIBUTIONS					
Education Grants	2,000	1,150	2,000	2,000	2,000
Contrib - Miss Pleasant Grove	-	2,000	2,000	2,000	2,000
Youth Council	2,272	1,563	2,500	2,500	2,500
Lindon Centennial	63,125	84,222	10,000	20,000	-
Appropriate to Fund Balance, General Fund	177,434	639,758	514,603	-	-
TOTAL CONTRIBUTIONS	244,831	728,694	531,103	26,500	6,500
TOTAL TRANSFERS AND CONTRIBUTIONS	3,660,726	3,665,140	2,550,457	3,472,953	3,047,985
TOTAL GENERAL FUND EXPENDITURES	15,339,795	17,009,952	15,438,612	17,304,143	18,851,305

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FINAL BUDGET

LINDON

REDEVELOPMENT AGENCY FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
STATE STREET DISTRICT					
REVENUES					
State St - Interest Earnings	13,794	18,034	18,000	17,000	15,000
State St - Use of Fund Balance	52,227	-	-	-	324,000
TOTAL STATE ST REVENUES	66,021	18,034	18,000	17,000	339,000
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	-	2,700	14,000	14,000	14,000
Other Improvements	66,021	-	-	-	325,000
Trfr to Road Fund	-	-	-	-	-
Trfr to Rereation Fund	-	-	-	-	-
Appropriate to Fund Balance	-	15,334	4,000	3,000	-
TOTAL STATE ST EXPENDITURES	66,021	18,034	18,000	17,000	339,000

WEST SIDE DISTRICT

REVENUES					
West Side - Interest Earnings	717	1,089	1,050	1,050	800
West Side - Use of Fnd Balance	-	-	-	-	-
TOTAL WEST SIDE REVENUES	717	1,089	1,050	1,050	800
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	-	700	800	800	800
Other Improvements	-	-	-	-	-
Appropriate to Fund Balance	717	389	250	250	-
TOTAL WEST SIDE EXPENDITURES	717	1,089	1,050	1,050	800

DISTRICT #3

REVENUES					
District 3 - Interest Earnings	13,071	19,747	19,500	9,500	9,000
District 3 - Use of Fund Bal	-	-	-	248,825	-
TOTAL DISTRICT #3 REVENUES	13,071	19,747	19,500	258,325	9,000
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	6,443	12,693	8,325	8,325	8,325
Tax Participation Agreements	-	-	-	250,000	-
Other Improvements	-	-	-	-	-
Appropriate to Fund Balance	6,628	7,054	11,175	-	675
TOTAL DISTRICT #3 EXPENDITURES	13,071	19,747	19,500	258,325	9,000

700 NORTH CDA

REVENUES					
700N CDA - Interest Earnings	19,785	31,232	30,500	10,000	8,000
700N CDA - Tax Increment	166,541	179,358	180,000	193,600	200,000
700N CDA - Prior Yr Tax Incr	9,834	6,150	-	12,450	6,000
700N CDA - Sundry Revenue	-	-	-	-	-
Bond Proceeds	-	3,579,000	-	-	-
Trfr from General Fund	-	500,000	-	-	-
700N CDA - Use of Fund Balance	-	416,477	30,200	24,650	29,500
TOTAL 700N CDA REVENUES	196,160	4,712,216	240,700	240,700	243,500
EXPENDITURES					
Miscellaneous Expense	-	40	-	-	-
Professional & Tech Services	2,250	70,877	15,500	15,500	15,500
Insurance	-	-	-	-	-
Other Improvements	-	-	-	-	-
Property Purchase	-	4,617,499	-	-	-
Admin Costs to General Fund	23,800	23,800	25,200	25,200	28,000
Trfr to Debt Service	-	-	200,000	200,000	200,000
Appropriate to Fund Balance	170,110	-	-	-	-
TOTAL 700N CDA EXPENDITURES	196,160	4,712,216	240,700	240,700	243,500

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FINAL BUDGET

LINDON

REDEVELOPMENT AGENCY FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
LINDON PARK CRA					
REVENUES					
Lindon Park CRA - Int Earnings	-	-	-	-	-
Lindon Park CRA - Tax Incr	-	-	7,000	1,685	7,000
LndnPk CRA - Prior Yr Tax Incr	-	-	-	-	-
Trfr from General Fund	-	-	-	21,810	325,000
Lindon Prk CRA - Use of Fd Bal	-	700	-	761	-
TOTAL 700N CDA REVENUES	-	700	7,000	24,256	332,000
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	-	700	3,000	-	-
Tax Participation Agrmt	-	-	-	23,276	331,090
Admin Costs to General Fund	-	-	980	980	-
Appropriate to Fund Balance	-	-	3,020	-	910
TOTAL 700N CDA EXPENDITURES	-	700	7,000	24,256	332,000

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FINAL BUDGET

LINDON

PARC TAX FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
REVENUES					
PARC Tax	894,812	944,979	945,000	1,000,000	1,030,000
Interest Earnings	42,506	63,342	62,000	45,000	30,000
Use of Fund Balance	-	200,873	232,325	-	451,500
TOTAL PARC TAX FUND REVENUES	937,319	1,209,194	1,239,325	1,045,000	1,511,500
PARC TAX FUND EXPENDITURES					
DEPT: AQUATICS CENTER					
Operating Supplies & Maint	-	14,519	27,000	27,000	25,000
Pool Chemicals	79,620	79,871	80,000	80,000	75,000
Utilities - Electricity	36,717	26,006	36,000	46,000	46,000
Utilities - Gas	31,861	35,361	34,000	34,000	34,000
Utilities - Telephone	197	460	500	500	300
Utilities - Water/Sewer	92,227	115,310	113,000	165,000	165,000
Professional & Tech Services	-	16,985	10,000	-	-
Other Services	-	15,220	25,000	25,000	25,000
Purchase of Equipment	-	4,394	-	-	-
Trfr to Recreation-Capital Exp	112,443	166,100	257,500	275,000	430,000
TOTAL AQUATICS CENTER	353,067	474,226	583,000	652,500	800,300
DEPT: COMMUNITY CENTER					
Operating Supplies & Maint	-	7,171	50,000	12,000	-
Utilities - Electricity	7,379	5,453	8,000	11,000	11,000
Utilities - Gas	7,973	7,723	9,000	9,000	9,000
Utilities - Telephone	469	890	1,200	1,200	1,200
Utilities - Water/Sewer	6,429	6,327	7,500	7,500	7,500
Professional & Tech Services	-	-	100,000	-	-
Other Services	-	10,060	-	-	-
Purchase of Equipment	-	-	-	-	-
Trfr to Recreation-Capital Exp	69,058	50,000	50,000	50,000	-
TOTAL COMMUNITY CENTER	91,308	87,625	225,700	90,700	28,700
DEPT: VETERANS HALL					
Operating Supplies & Maint	-	-	-	-	-
Utilities - Electricity	324	277	600	600	600
Utilities - Gas	998	1,027	1,000	1,000	1,000
Utilities - Water/Sewer	877	937	900	900	900
Professional & Tech Services	-	4,160	-	-	-
Other Services	-	-	-	-	-
Building Improvements	-	-	-	-	-
TOTAL VETERANS HALL	2,199	6,401	2,500	2,500	2,500
DEPT: PARKS AND TRAILS					
Operating Supplies & Maint	5,271	37,502	49,000	49,000	25,000
Utilities - Electricity	4,536	4,445	4,725	4,725	5,000
Utilities - Water/Sewer	44,776	53,278	50,000	50,000	50,000
Professional & Tech Services	-	-	-	-	-
Other Services	-	13,063	-	-	-
Capital Outlay	74,346	441,656	220,000	20,000	-
Trfr to Parks CIP	-	-	-	-	500,000
TOTAL PARKS AND TRAILS	128,929	549,943	323,725	123,725	580,000
DEPT: GRANTS TO OTHER ENTITIES					
Grants to Other Entities	15,000	6,000	19,400	19,400	15,000
TOTAL GRANTS TO OTHER ENTITIES	15,000	6,000	19,400	19,400	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	63,250	-	-	71,175	-
TOTAL NON-DEPARTMENTAL	346,817	85,000	85,000	156,175	85,000
TOTAL PARC TAX FUND EXPENDITURES	937,319	1,209,194	1,239,325	1,045,000	1,511,500

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FINAL BUDGET

LINDON

DEBT SERVICE FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
REVENUES					
Trfr from RDA - 2023 CDA Bond	-	-	200,000	200,000	200,000
Trfr from Gen Fd - CDA 2023	-	67,774	255,788	255,988	255,615
Trfr from Gen Fd - UTOPIA	356,071	356,222	501,116	356,205	356,220
Use of Fund Balance	-	-	-	-	-
TOTAL DEBT SERVICE REVENUES	356,071	423,996	956,904	812,193	811,835
EXPENDITURES					
2023 700N CDA Bond Principal	-	-	284,000	284,000	298,000
2023 700N CDA Bond Interest	-	67,774	169,788	169,788	155,415
2023 700N CDA Bond Agent Fees	-	-	2,000	2,200	2,200
UTOPIA Backstop	356,071	356,222	501,116	356,205	356,220
Appropriate to Fund Balance	-	-	-	-	-
TOTAL DEBT SERVICE EXPENDITURES	356,071	423,996	956,904	812,193	811,835

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FINAL BUDGET

LINDON

**CAPITAL IMPROVEMENT
PROGRAM FUNDS**

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
CIP 11 - CLASS C ROADS					
REVENUES					
Road Fund Allotment	577,231	608,234	600,000	650,000	670,000
Transit Tax	608,542	778,813	750,000	950,000	1,000,000
Road Impact Fees	11,920	-	-	-	-
Interest Earnings PTIF Class C	155,407	285,899	280,000	204,000	180,000
Miscellaneous	-	539	-	126,425	-
Transfer from General Fund	1,500,000	500,000	500,000	1,500,000	-
Use of Fund Balance	-	1,153,091	1,446,500	929,075	1,203,500
TOTAL ROAD FUND REVENUES	2,853,100	3,326,576	3,576,500	4,359,500	3,053,500

EXPENDITURES

OPERATIONS					
Street Lights Utilities	64,269	43,889	75,000	60,000	60,000
Professional & Tech Services	45,667	1,050	39,500	39,500	39,500
Street Lights	109,847	29,531	62,000	175,000	54,000
Street Striping	-	-	-	-	-
Crack Sealing	-	-	-	-	-
Purchase of Equipment	-	-	-	-	-
Appropriate to Fund Balance	76,214	-	-	-	-
TOTAL OPERATIONS	295,997	74,470	176,500	274,500	153,500
CAPITAL OUTLAY					
Property Purchase-Right of Way	-	6,056	-	-	1,000,000
Street Light Installation	7,063	-	-	-	-
Class C Capital Improvements	2,550,040	3,246,051	3,400,000	4,085,000	1,900,000
TOTAL CAPITAL OUTLAY	2,557,103	3,252,106	3,400,000	4,085,000	2,900,000
TOTAL ROAD FUND EXPENDITURES	2,853,100	3,326,576	3,576,500	4,359,500	3,053,500

CIP 41 - FACILITIES

REVENUES					
Interest Earnings	-	-	-	40,000	40,000
Transfer from General Fund	-	200,000	200,000	750,000	750,000
Use of Fund Balance	-	-	260,000	-	500,000
TOTAL FACILITIES CIP REVENUES	-	200,000	460,000	790,000	1,290,000

EXPENDITURES

OPERATIONS					
Trfr to Recreation Fund	-	-	460,000	460,000	-
Appropriate to Fund Balance	-	200,000	-	320,000	-
TOTAL OPERATIONS	-	200,000	460,000	780,000	-
CAPITAL OUTLAY					
City Center Improvements	-	-	-	-	-
Cemetery Improvements	-	-	-	10,000	1,290,000
TOTAL CAPITAL OUTLAY	-	-	-	10,000	1,290,000
TOTAL FACILITIES CIP EXPENDITURES	-	200,000	460,000	790,000	1,290,000

CIP 47 - PARKS PROJECTS

REVENUES					
City Wide Impact Fees	271,500	261,000	100,000	382,500	150,000
City Wide Interest Earned	101,597	109,034	107,500	64,000	20,000
Trfr from PARC Tax	-	-	-	-	500,000
Use of Fund Balance	-	1,496,874	-	-	1,455,000
TOTAL PARKS CIP REVENUES	373,097	1,866,907	207,500	446,500	2,125,000

EXPENDITURES

OPERATIONS					
Professional & Tech Services	10,000	-	-	-	-
Appropriate to Fund Bal	350,648	-	207,500	446,500	-
TOTAL OPERATIONS	360,648	-	207,500	446,500	-
CAPITAL OUTLAY					
Pioneer Park	-	-	-	-	-
Pheasant Brook Park	-	17,261	-	-	250,000
Meadow Park Fieldstone	-	-	-	-	-
Hollow Park	-	-	-	-	-
Anderson Farms Park	3,000	1,841,396	-	-	-

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FINAL BUDGET

LINDON

**CAPITAL IMPROVEMENT
PROGRAM FUNDS**

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
City Center Park	9,450	8,250	-	-	-
Fryer Park	-	-	-	-	-
Property Purchase	-	-	-	-	1,875,000
Geneva Resort Park	-	-	-	-	-
Trail Purchase & Construction	-	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>12,450</u>	<u>1,866,907</u>	<u>-</u>	<u>-</u>	<u>2,125,000</u>
TOTAL PARKS CIP EXPENDITURES	<u>373,097</u>	<u>1,866,907</u>	<u>207,500</u>	<u>446,500</u>	<u>2,125,000</u>

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FINAL BUDGET

LINDON

WATER FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
REVENUES					
Interest Earnings	34,491	49,623	50,000	170,000	170,000
Culinary Water Impact Fees	103,761	95,994	50,000	150,500	60,000
Interest, PTIF Cul Impact Fees	28,692	48,232	48,000	33,000	33,000
Hydrant Meter & Water Usage	14,876	10,110	10,000	10,000	10,000
Culinary Water Base Fees	1,412,163	1,477,094	1,514,100	1,546,500	1,623,800
Culinary Water Usage Fees	1,332,806	1,368,259	1,364,320	1,465,000	1,523,700
Ground Water Pumping Utility	57,864	60,294	60,000	60,000	62,400
Secondary Water User Fees	483,954	496,830	490,000	505,000	515,100
Water Line Inspection Fee	4,690	4,620	3,500	6,300	4,000
Water Main Line Assessment	-	-	-	-	-
Meter Installation, Bldg Permt	39,888	52,921	34,000	91,000	35,000
Utility Application Fee	2,420	1,420	1,000	1,200	1,200
Utility Collection Fees	44,573	34,271	35,000	35,000	35,000
Fee in Lieu of Water Stock	190,365	14,368	-	24,490	-
Funds from Financing Sources	-	-	-	-	4,000,000
Grant Proceeds	2,089,172	500,979	-	15,455	-
Fixed Asset Disposal Gain/Loss	-	8,250	-	-	-
Contributions from Development	1,632,776	562,316	-	-	-
Water shares received	142,292	33,091	-	-	-
Trf from Coronavirus Relief Fd	1,312,692	-	-	-	-
Sundry Revenue	59,193	31,267	-	-	-
Use of Impact Fees	-	-	-	-	-
Use of Fund Balance	-	-	526,057	1,292,863	-
TOTAL WATER FUND REVENUES	8,986,668	4,849,940	4,185,977	5,406,308	8,073,200
EXPENDITURES					
PERSONNEL					
Salaries & Wages	270,012	290,961	297,240	314,765	334,500
Salaries & Wages - Overtime	11,914	14,879	15,000	30,000	60,000
Salaries - Temp Employees	18,607	-	-	-	-
Benefits - FICA	23,157	23,455	23,900	26,375	30,200
Benefits - LTD	1,131	1,261	1,170	1,170	1,290
Benefits - Life	375	402	350	350	320
Benefits - Insurance Allowance	53,642	59,282	83,690	83,690	94,480
Benefits - Retirement	50,705	54,799	55,620	56,950	71,540
Benefit Expense	(43,590)	(71,880)	-	-	-
Actuarial Calc'd Pension Exp	32,180	59,139	-	-	-
Benefits - Workers Comp.	1,796	2,194	1,820	1,905	2,280
TOTAL PERSONNEL	419,930	434,491	478,790	515,205	594,610
OPERATIONS					
Membership Dues & Subscriptions	10,305	5,781	5,500	2,500	9,150
Software Maint & Subscriptions	-	-	-	47,000	50,000
Uniform Expense	3,335	3,607	3,470	4,970	3,880
Travel & Training	4,340	2,985	4,450	4,450	4,050
Office Supplies	27,951	26,103	30,000	30,000	29,000
Operating Supplies & Maint	189,595	258,723	238,000	290,000	240,000
Vehicle and Equipment Maint.	14,911	22,218	15,800	35,000	21,000
Employee Recognition	404	546	550	550	440
Utilities	256,602	275,639	350,000	350,000	350,000
Telephone	4,244	4,345	4,700	4,700	4,700
Gasoline	13,262	16,962	15,000	15,000	17,000
Professional & Tech Services	1,376,313	308,859	307,800	271,800	188,300
Services - Impact Fees	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	1,448,254	185,954	180,000	200,000	280,000
Insurance	20,944	21,387	24,420	24,420	24,500
Equipment Rental	2,200	4,469	4,300	4,300	5,000
Other Services	4,534	6,317	1,080	1,080	3,580
Purchase of Equipment	537	637	5,000	5,000	16,200
Water Stock Assessment	248,237	237,235	294,500	294,500	300,000
Depreciation	592,749	662,363	-	-	-
CUP Water Principal	64,447	66,523	68,667	68,667	70,880
CUP Water Interest	77,092	74,988	73,737	73,737	71,525
Close Out to Balance Sheet	(2,822,353)	(6,798,988)	-	-	-
Admin Costs to General Fund	-	-	-	-	298,000
P.W. Admin Costs to Gen. Fund	301,704	308,058	337,213	377,819	433,680

2025-2026

FINAL BUDGET

LINDON

WATER FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
Appropriate to Impact Fee Bal	-	-	98,000	183,500	93,000
Appropriate to Fund Balance	6,173,062	1,517,411	-	-	239,705
TOTAL OPERATIONS	8,012,670	(2,787,877)	2,062,187	2,288,993	2,753,590
CAPITAL OUTLAY					
Purchase of Capital Asset	-	15,783	-	47,410	-
Wells - Capital Exp	123,350	170,598	1,505,000	2,211,550	3,680,000
Secondary Wtr Special Projects	262,207	1,682,582	40,000	111,900	45,000
Culinary Water Projects	168,510	5,334,362	100,000	220,000	1,000,000
Property purchase	-	-	-	11,250	-
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	554,068	7,203,326	1,645,000	2,602,110	4,725,000
TOTAL WATER FUND EXPENDITURES	8,986,668	4,849,940	4,185,977	5,406,308	8,073,200

2025-2026

FINAL BUDGET

LINDON

SEWER FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
REVENUES					
Sewer Base Fees	993,373	1,079,693	1,153,250	1,170,000	1,252,000
Sewer Usage Fees	1,014,022	1,106,313	1,131,970	1,180,000	1,298,000
Interest Earnings	17,642	26,580	26,000	160,000	100,000
Sundry Revenue	1,040	-	-	-	-
Sewer Line Inspection Fee	4,760	4,340	3,920	6,160	4,200
Sewer Impact Fee	69,504	76,672	61,600	180,550	60,000
Interest PTIF Sewer Impact Fee	5	8	-	-	-
Bond Proceeds	-	-	-	-	-
Contributions from Development	1,317,109	599,232	-	-	-
Trfr from General Fd	-	500,000	-	-	-
Use of Impact Fees	334,594	328,651	-	-	-
Use of Fund Balance	-	-	33,463	-	121,360
TOTAL SEWER FUND REVENUES	3,752,050	3,721,489	2,410,203	2,696,710	2,835,560
EXPENDITURES					
PERSONNEL					
Salaries & Wages	104,043	180,590	166,640	166,640	177,210
Salaries & Wages - Overtime	-	696	6,000	5,000	5,000
Salaries - Temp Employees	1,635	-	-	-	-
Benefits - FICA	8,093	12,106	13,220	13,220	13,940
Benefits - LTD	489	697	660	660	690
Benefits - Life	190	233	250	250	220
Benefits - Insurance Allowance	26,253	38,221	64,340	48,000	50,660
Benefits - Retirement	20,985	31,747	30,620	30,620	33,720
Benefit Expense	(27,014)	(19,899)	-	-	-
Actuarial Calc'd Pension Exp	9,029	16,386	-	-	-
Benefits - Workers Comp.	641	1,121	1,010	1,010	1,060
TOTAL PERSONNEL	144,344	261,897	282,740	265,400	282,500
OPERATIONS					
Membership Dues & Subscriptions	3,970	4,371	8,390	3,125	2,580
Software Maint & Subscriptions	-	-	-	11,765	15,000
Uniform Expense	1,670	1,107	1,760	1,760	1,560
Travel & Training	2,752	-	2,000	2,000	2,000
Office Supplies	652	192	500	500	1,000
Operating Supplies & Maint	53,453	59,512	63,600	63,600	64,500
Vehicle and Equipment Maint.	11,250	27,154	21,000	21,000	25,500
Employee Recognition	198	294	200	200	160
Utilities	24,961	28,671	30,000	30,000	31,000
Telephone	1,219	1,391	1,800	1,800	1,600
Gasoline	8,979	7,942	8,000	8,000	8,000
Professional & Tech Services	72,977	54,435	113,700	107,200	83,350
Insurance	8,317	10,504	11,660	11,660	11,000
Orem City Sewage Collection	631,048	654,493	600,000	675,000	675,000
Equipment Rental	2,832	2,300	4,300	4,300	4,200
Other Services	4,197	5,914	1,080	1,080	2,080
Purchase of Equipment	-	80	2,000	2,000	2,000
Depreciation	664,964	670,799	-	-	-
Orem Sewer Plant Participation	110,778	110,965	110,965	110,965	110,965
Geneva Rd Proj. Bond Principal	154,000	158,000	162,000	162,000	166,000
Geneva Rd Proj Bond Interest	38,375	34,525	30,575	30,575	26,525
2017 Sewer Bond Principal	77,000	79,000	81,000	81,000	84,000
2017 Sewer Bond Interest	23,951	22,841	19,720	19,720	17,360
Close Out to Balance Sheet	(468,438)	(1,906,374)	-	-	-
Admin Costs to General Fund	-	-	-	-	204,000
P.W. Admin Costs to Gen. Fund	301,704	308,058	337,213	377,819	433,680
Appropriate to Impact Fee Bal	-	-	-	-	-
Appropriate to Fund Balance	1,696,362	1,527,647	-	226,991	-
TOTAL OPERATIONS	3,427,172	1,863,822	1,611,463	1,954,060	1,973,060
CAPITAL OUTLAY					
Purchase of Capital Asset	7,940	96,671	50,000	-	100,000
Special Projects	117,603	1,415,830	116,000	116,000	480,000
Infiltration Elimination	54,990	83,270	350,000	350,000	-
Property Purchase	-	-	-	11,250	-
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	180,533	1,595,770	516,000	477,250	580,000
TOTAL SEWER FUND EXPENDITURES	3,752,050	3,721,489	2,410,203	2,696,710	2,835,560

2025-2026

FINAL BUDGET

LINDON

SOLID WASTE COLLECTION FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
REVENUES					
Waste Collection Fees	582,501	628,124	625,000	660,000	660,000
Interest Earnings	-	-	-	5,100	5,100
Recycling Collection Fees	105,660	110,401	110,000	115,000	115,000
Sundry Revenue	-	-	-	-	-
Transfer from General Fund for CW Cleanup	10,000	10,000	10,000	10,000	-
Use of Fund Balance	-	-	17,803	-	12,520
TOTAL SOLID WASTE REVENUES	698,160	748,525	762,803	790,100	792,620
EXPENDITURES					
Other Supplies & Services	-	-	-	-	-
Republic Collection Fees	317,722	339,738	365,405	365,405	380,020
Landfill	160,080	167,339	174,960	174,960	181,960
Republic Recycling Charges	120,514	122,074	132,038	132,038	138,640
North Pointe Punch Passes	7,423	10,658	12,000	12,000	12,000
City Wide Cleanup	32,209	28,661	45,000	45,000	45,000
Bad Debt Expense	-	-	-	-	-
Other Services	2,288	320	4,000	4,000	4,000
Admin Costs to General Fund	25,585	28,400	29,400	29,400	31,000
Appropriate to Fund Balance	32,340	51,337	-	27,297	-
TOTAL SOLID WASTE EXPENDITURES	698,160	748,525	762,803	790,100	792,620

2025-2026

FINAL BUDGET

LINDON

STORM WATER DRAINAGE
SYSTEM FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
REVENUES					
Storm Water Utility	1,298,599	1,336,186	1,356,600	1,368,000	1,422,620
Interest Earned	-	-	-	106,000	90,000
Storm Water Impact Fee	64,360	55,894	45,000	77,500	50,000
Sundry Revenue	-	-	-	-	-
Grant Proceeds	-	-	750,000	-	750,000
Funds from Other Sources	-	-	-	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	-	-
Contributions from Development	2,615,566	474,830	-	-	-
Use of Fund Balance	-	-	180,126	500,547	216,785
TOTAL STORM WATER REVENUES	3,978,525	1,866,910	2,331,726	2,052,047	2,529,405
EXPENDITURES					
PERSONNEL					
Salaries & Wages	150,638	136,844	160,470	160,470	177,260
Salaries & Wages - Overtime	4,694	657	9,090	5,000	5,000
Salaries - Temp Employees	1,635	1,418	1,500	1,500	1,500
Benefits - FICA	12,287	11,987	13,090	13,090	14,060
Benefits - LTD	656	707	630	655	690
Benefits - Life	190	220	240	240	220
Benefits - Insurance Allowance	28,477	35,666	44,670	30,000	47,030
Benefits - Retirement	31,318	29,929	30,470	30,470	33,820
Benefit Expense	(19,468)	(29,689)	-	-	-
Actuarial Calc'd Pension Exp	13,471	24,447	-	-	-
Benefits - Workers Comp.	964	1,110	1,000	1,000	1,060
TOTAL PERSONNEL	224,861	213,296	261,160	242,425	280,640
OPERATIONS					
Membership Dues & Subscriptions	430	331	1,915	1,915	1,000
Software Maint & Subscriptions	-	-	-	8,000	7,350
Uniform Expense	870	1,669	1,540	1,540	1,915
Travel & Training	860	2,148	2,400	2,400	2,000
Office Supplies	3,310	2,274	500	2,500	2,500
Operating Supplies & Maint	36,203	39,683	33,000	49,000	40,000
Vehicle and Equipment Maint.	18,105	27,091	18,000	22,000	22,500
Employee Recognition	249	168	250	250	240
Utilities	5,340	4,691	6,000	6,000	6,000
Telephone	1,572	2,059	1,920	1,920	1,920
Gasoline	10,180	9,852	9,000	9,000	10,000
Professional & Tech Services	29,791	164,747	126,550	95,000	115,950
Services - Impact Fees	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	-	-	-	-	-
Insurance	6,255	7,883	8,770	8,770	7,700
Equipment Rental	2,246	3,088	4,300	4,300	4,200
Other Services	4,191	5,146	1,080	1,080	3,400
Storm Water Mgmt Program	6,081	6,781	7,600	7,600	7,600
Purchase of Equipment	-	-	2,000	2,000	2,000
Depreciation	411,863	419,815	-	-	-
Close out to Balance Sheet	(182,454)	(571,296)	-	-	-
Admin Costs to General Fund	98,880	105,672	108,528	108,528	113,810
P.W. Admin Costs to Gen. Fund	301,704	308,058	337,213	377,819	433,680
Appropriate to Fund Balance	2,799,354	531,170	-	-	-
TOTAL OPERATIONS	3,555,030	1,071,029	670,566	709,622	783,765
CAPITAL OUTLAY					
Purchase of Capital Asset	14,827	-	-	-	200,000
Special Projects	183,807	582,585	1,400,000	1,100,000	1,265,000
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	198,634	582,585	1,400,000	1,100,000	1,465,000
TOTAL STORM WATER EXPENDITURES	3,978,525	1,866,910	2,331,726	2,052,047	2,529,405

2025-2026

FINAL BUDGET

LINDON

RECREATION FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
REVENUES					
Interest Earnings	12,453	17,632	17,000	60,000	60,000
Daily Admission	281,594	340,877	275,000	275,000	275,000
Flow Rider Daily Admission	49,968	53,664	45,000	45,000	45,000
Pool Punch Pass	79,996	84,533	80,000	80,000	80,000
Water Aerobics	989	821	1,000	1,000	1,000
Concessions	126,827	169,832	125,000	125,000	125,000
Merchandise	1,338	1,438	1,500	1,500	1,500
Swim Classes	59,471	63,225	60,000	60,000	60,000
Swim Team	33,933	45,430	34,700	34,700	34,700
Flow Rider Lessons	4,905	6,570	6,200	6,200	6,200
Private Pool Rentals	153,474	150,820	155,000	202,000	202,000
Party Room Rentals	7,509	5,275	4,630	4,630	4,630
Recreation Center Classes	26,673	20,668	25,000	25,000	25,000
Special Event Revenue	1,200	3,675	3,675	3,675	3,675
Recreation Sports Fees	91,285	111,862	109,000	109,000	109,000
Lindon Days Revenue	58,402	31,565	20,000	7,000	5,000
Till Adjustments	(90)	(37)	-	-	-
Community Center Donations	695	4,450	1,500	1,500	1,500
MAG Senior Lunch Donations	11,195	8,652	10,000	10,000	10,000
Community Center Rental	56,403	52,761	45,500	45,500	45,500
Grant Proceeds	26,203	55,498	50,000	52,000	55,500
Fixed Asset Disposal Gain/Loss	-	24,913	-	-	-
Capital Contrib from Gen Fd	-	50,092	-	-	-
Sundry Revenue	-	(8)	-	-	-
Trfr from CIP 41 Facilities	-	-	460,000	460,000	-
Transfer from PARC Tax Fund	266,501	301,100	392,500	410,000	515,000
Trfr from GF-Aquatic Ctr Bond	549,825	552,450	552,450	552,450	554,650
Transfer from General Fund	1,000,000	250,000	-	-	800,000
Use of Fund Balance	-	72,758	627,530	845,210	330,010
TOTAL RECREATION FUND REVENUES	2,900,749	2,480,517	3,102,185	3,423,365	3,356,865
DEPT: AQUATICS FACILITY					
PERSONNEL					
Salaries & Wages	100,565	129,097	139,940	139,940	151,540
Salaries & Wages - Overtime	-	142	-	-	-
Salaries - Seasonal Help	474,134	477,211	635,000	635,000	635,000
Benefits - FICA	44,045	46,874	59,770	59,770	60,410
Benefits - LTD	486	551	550	550	590
Benefits - Life	132	141	220	220	200
Benefits - Insurance Allowance	14,466	16,040	22,500	34,640	41,270
Benefits - Retirement	19,224	23,181	26,030	26,030	27,640
Benefit Expense	(2,857)	(15,915)	-	-	-
Actuarial Calc'd Pension Exp	7,221	13,105	-	-	-
Benefits - Workers Comp.	3,293	4,237	4,640	4,640	4,680
TOTAL PERSONNEL	660,709	694,664	888,650	900,790	921,330
OPERATIONS					
Membership Dues & Subscriptions	7,981	11,748	9,525	1,000	1,290
Software Maint & Subscriptions	-	-	-	20,000	20,000
Uniform Expense	8,938	4,935	11,350	11,350	17,350
Travel & Training	2,227	(890)	3,600	11,600	6,125
Licenses & Fees	9,893	8,452	10,000	10,000	13,845
Office Supplies	3,997	3,716	5,000	5,000	5,000
Operating Supplies & Maint	92,239	136,170	121,000	135,000	167,500
Employee Recognition	4,149	3,598	6,010	6,010	6,200
Concessions Expenses	63,216	107,855	70,000	70,000	100,000
Utilities	68,578	61,367	70,000	70,000	70,000
Telephone	854	1,197	2,600	2,600	2,600
Gasoline	865	1,440	1,000	1,000	1,000
CC Merchant Fees	-	50,930	-	50,000	50,000
Professional & Tech Svcs	17,809	27,860	9,450	15,000	32,200
Aquatics Ctr. Program Expenses	5,477	9,122	14,000	14,000	10,020
Insurance	10,230	12,106	13,440	13,440	13,440
Equipment Rental	1,940	267	5,000	5,000	2,000
Other Services	13,524	12,251	19,600	30,000	23,000
Purchase of Equipment	2,466	19,031	30,630	30,630	36,400
TOTAL OPERATIONS	314,381	471,156	402,205	501,630	577,970

2025-2026

FINAL BUDGET

LINDON

RECREATION FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
CAPITAL OUTLAY					
Improvements	112,443	383,888	515,000	552,500	430,000
Purchase of Capital Asset	-	-	-	47,410	-
TOTAL CAPITAL OUTLAY	112,443	383,888	515,000	599,910	430,000
TOTAL AQUATICS FACILITY	1,087,534	1,549,707	1,805,855	2,002,330	1,929,300
DEPT: COMMUNITY CENTER					
PERSONNEL					
Salaries & Wages	179,567	210,022	230,620	230,620	231,610
Salaries & Wages - Overtime	554	-	3,000	3,000	3,000
Salaries - Temp Employees	16,814	20,162	14,000	22,000	22,000
Benefits - FICA	14,862	17,451	18,960	18,960	19,640
Benefits - LTD	321	357	330	330	340
Benefits - Life	76	73	140	140	120
Benefits - Insurance Allowance	11,012	12,270	13,220	13,220	13,940
Benefits - Retirement	12,874	14,947	15,910	15,910	16,640
Benefit Expense	-	-	-	-	-
Actuarial Calc'd Pension Exp	-	-	-	-	-
Benefits - Workers Comp.	1,148	1,627	1,470	1,470	1,510
TOTAL PERSONNEL	237,228	276,909	297,650	305,650	308,800
OPERATIONS					
Membership Dues & Subscriptions	2,020	8,447	5,000	3,000	1,030
Software Maint & Subscriptions	-	-	-	25,750	16,000
Uniform Expense	414	121	825	825	825
Recreation Uniforms	19,693	13,596	25,000	25,000	30,000
Travel & Training	3,571	3,506	8,000	8,000	12,460
Licenses & Fees	457	476	265	265	500
Office Supplies	5,418	7,883	2,500	2,500	2,800
Operating Supplies & Maint	32,866	45,338	26,500	26,500	45,000
Employee Recognition	545	249	350	350	1,200
Utilities	15,352	13,300	17,500	17,500	17,500
Telephone	1,332	1,421	2,500	2,500	2,500
Gasoline	645	378	2,000	2,000	2,000
CC Merchant Fees	-	5,941	-	24,000	24,000
Professional & Tech Svcs	8,988	6,190	10,000	4,000	10,500
Recreation Program Expenses	27,356	30,064	24,000	16,000	16,100
Comm. Ctr. Program Expenses	15,816	7,318	10,000	10,000	10,000
Senior Ctr. Program Expenses	10,475	8,752	10,000	10,000	27,000
Little Miss Lindon	3,466	5,988	7,000	7,000	8,600
LML Parade Float	3,853	4,473	12,000	12,000	6,000
Lindon Cares	-	43,332	50,000	50,000	75,000
Lindon Days	62,453	41,436	50,000	58,455	50,000
Other Community Events	25,626	27,121	31,000	31,000	35,600
Insurance	8,761	10,590	11,790	11,790	12,500
Other Services	28,930	33,588	35,000	35,000	45,000
Purchase of Equipment	5,954	17,400	-	-	27,000
TOTAL OPERATIONS	283,992	336,907	341,230	383,435	479,115
CAPITAL OUTLAY					
Building Improvements	70,927	54,631	20,000	52,400	-
Purchase of Capital Asset	11,420	9,200	-	42,100	-
TOTAL CAPITAL OUTLAY	82,348	63,831	20,000	94,500	-
TOTAL COMMUNITY CENTER	603,567	677,647	658,880	783,585	787,915
NON-DEPARTMENTAL					
OPERATIONS					
Depreciation Expense	436,426	463,709	-	-	-
2015 Refunding Principal	405,000	420,000	435,000	435,000	455,000
2015 Refunding Interest	222,506	209,925	200,700	200,700	182,900
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	(474,544)	(850,711)	-	-	-
Appropriate to Fund Balance	610,020	-	-	-	-
TOTAL OPERATIONS	1,209,648	253,163	637,450	637,450	639,650
TOTAL NON-DEPARTMENTAL	1,209,648	253,163	637,450	637,450	639,650
TOTAL RECREATION FUND EXPENDITURES	2,900,749	2,480,517	3,102,185	3,423,365	3,356,865

2025-2026

FINAL BUDGET

LINDON

TELECOMMUNICATIONS FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
REVENUES					
Customer Connection Fee	38,860	36,696	34,000	34,400	32,000
Contributions from Development	-	-	-	-	-
Sundry Revenue	-	-	-	-	-
Use of Fund Balance	8,402	7,472	-	-	-
TOTAL TELECOMMUNICATIONS REVENUES	47,262	44,167	34,000	34,400	32,000
EXPENDITURES					
UTOPIA Customer Services	37,109	35,014	32,300	32,700	30,400
Depreciation	8,153	8,153	-	-	-
Admin Costs to General Fund	2,000	1,000	1,700	1,700	1,600
Appropriate to Fund Balance	-	-	-	-	-
TOTAL TELECOMMUNICATIONS EXPENDITURES	47,262	44,167	34,000	34,400	32,000



Financial Policies Section

This section of the 2025-2026 Budget presents the Financial Policies to which the City adheres. This section discusses the goals that every city government should strive for, the benefits from written policies, and the financial policies adopted by Lindon City.

INTRODUCTION

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

Basic Purpose of City Government

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

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

How Should We Govern?

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

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

BASIC GOALS OF CITY GOVERNMENT

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

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

MAJOR BENEFITS FROM ESTABLISHING WRITTEN FINANCIAL POLICIES

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

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

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

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

Other major benefits from establishing written financial policies include:

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

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

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

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

BASIS OF ACCOUNTING

General Policies

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

Specific Policies

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

REVENUE AND TAXATION

General Policies

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

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

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

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

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

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

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

Specific Policies

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

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

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

BUDGETING AND OPERATIONSGeneral Policies

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

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

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

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

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

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

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

Specific Policies

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

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

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

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

Budget Amendments *(last updated 6/03/2024)*

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

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

CAPITAL PLANNING

General Policies

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

Specific Policies

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

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

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

LONG-TERM CITY DEBT AND PUBLIC BORROWINGGeneral Policies

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

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

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

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

Specific Policies

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

CASH MANAGEMENT AND INVESTMENT POLICIES

General Policies

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

Specific Policies

1. It shall be the policy of the City to schedule its collection of receipts, deposit of funds, and disbursement of monies so as to ensure maximum availability of cash for temporary investment purposes.
2. It shall be the policy of the City to pool its cash from all City funds to maximize temporary investment yields. A fair and equitable system of allocation of interest earned shall be followed in order to distribute the income on the basis of funds provided for investment.
3. The City's accounting system shall provide information at regular intervals concerning cash in hand, investments held, and equity in temporary investments by individual funds.
4. It shall be the policy of the City to contract with an individual commercial bank, as a result of competitive bids, to serve as the City's principal depository for a specified interval of time. The City shall, however, reserve the right to place its idle funds in time certificates of deposit or repurchase agreements with any bank or savings and loan association, based on the highest interest rates available for the specific time periods required by the City.

CASH RECEIPTING AND DEPOSIT POLICY

Cash Receipts at Separate Individual Locations

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

receive cash, two employees will sign off on the adjustment or voided transaction explaining the circumstances causing the adjustment. If the location is using a manual receipt book all copies of the receipt should be present for any voided receipt. The system should be designed to generate a report of all adjusted/voided transactions to facilitate monitoring of this process.

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

Deposits with Treasurer

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

ACCOUNTING AND FINANCIAL REPORTING POLICIES

General Policies

1. The policy of the City shall be to maintain accounting records and to prepare financial statements therefore in conformity with generally accepted accounting principles (GAAP), as promulgated from time to time by authoritative bodies in the United States.
2. No changes in the basic accounting system or additions or deletions of individual accounts in the various funds may be made without the approval of the City Administrator or his/her delegate.

3. Except as otherwise provided herein, it shall be the policy of the City to require each enterprise fund to operate on a fully self-sustaining basis, including its fair share of the costs of general administrative services provided by the City's general fund.

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

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

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

MISUSE OF PUBLIC RESOURCES OR PROPERTY / FRAUD PREVENTION

General Policies

1. Employees and Officers shall not violate Utah Code § 76-8-4, which delineates the unlawful use of public funds and destruction of property, including records, and Section 3 of the Policies and Procedures Manual regarding appropriate use of City Property & Equipment.
2. All employees and elected & appointed officials have a responsibility to prevent, detect and report any fraud, corruption, unlawful use of public funds or property,

or similar suspicious activity. The City will promptly investigate any suspected fraudulent or related dishonest activity made against the city.

- a. **Fraud** is defined as any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. Dishonest or fraudulent activities include, but are not limited to, the following:
 - i. Forgery or alteration of documents (checks, bank draft, time sheets, invoices, agreements, etc.) or bank accounts belonging to the company or its subsidiaries;
 - ii. Misrepresentation of information on documents;
 - iii. Misappropriation of funds, supplies, or assets;
 - iv. Theft, disappearance, or unpermitted destruction of assets;
 - v. Improprieties in the handling or reporting of money or financial transactions;
 - vi. Authorizing or receiving payments for goods not received or services not performed;
 - vii. Authorizing or receiving payment for hours not worked;
 - viii. Inappropriate use of the city's records and disclosing confidential and proprietary information to outside parties.
 - b. **Corruption** is defined as the offering, giving, soliciting, or acceptance of an inducement or reward that may improperly influence the action of a person or entity. Some examples of corruption include: bribery, conspiracy, or extortion.
3. Financial policies, procedures and internal controls shall be followed, including but not limited to, proper separation of duties related to accounting for and handling of public funds, proper handling of and use of city or state issued purchase cards, following of the City's purchasing and procurement policies, etc..
 4. **FRAUD HOTLINE:** If aware of any financial fraud or other fraudulent behavior by employees or officials of Lindon City, please call the City Administrator or City Attorney who can both be reached at 801-785-5043.



Compensation Programs Section

This section of the 2025-2026 Budget presents information regarding Elected and Appointed Officials Compensation Programs and Employee Compensation Programs.

COMPENSATION PROGRAMS

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

The Lindon City Policies and Procedures Manual (Policy Manual) as most recently updated by Resolution #2024-12-R, and as may be amended from time-to-time, is hereby incorporated into the Budget Document by reference. The Policy Manual outlines in full detail the rules, regulations, responsibilities, and obligations of employees which help govern the administrative functions and processes of the City. In regard to budgetary matters, the Policy Manual contains specific detail regarding Governmental Organization & Administration, Risk Management Rules & Regulations, regulation and use of City Property & Equipment, Purchasing & Procurement, Personnel Policies, Employee Benefits, and other topics that have relation to how budgeted funds shall be utilized. The Policy Manual does not typically reference specific budgeted dollar amounts, but rather contains the policy that may regulate use of budgeted funds as further outlined in the annually adopted budget. The Policy Manual supersedes and replaces all other written policies and procedures that may be in conflict with the Policy Manual, including any policy approved as part of the annual budget.

ELECTED AND APPOINTED OFFICIALS COMPENSATION PROGRAM

This section contains the total compensation program, salaries and benefits, for elected and appointed officials, except permanent full-time positions, which are included in the Employee Compensation Program.

MONTHLY SALARY

Mayor	\$2,152.59
Council Liaison to Planning Commission	\$1,151.74
Council Member	\$951.74
Planning Commissioner	\$200.00

Cost of Living Allowance

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

EXPENSES

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

Mileage Reimbursement

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

Meal Allowance

Meal expenses will be paid or reimbursed based on the U.S. General Services Administration meal per diem rates for the dollar amounts per meal, and may be adjusted annually, generally in January. Meal allowances for in-state travel will be the Standard Rate for Utah. Meal allowances for out-of-state travel will be the average (by meal) of the rates for the continental U.S, rounded to the nearest dollar. Meal allowances are currently being paid at the following rates.

<u>Meal</u>	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$16.00	\$20.00
Lunch	19.00	22.00
Dinner	28.00	33.00
Whole Day	63.00	75.00

BENEFIT SUMMARY

Digital Device Allowance

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

Aquatics Center Passes

Members of the City Council, Planning Commission, and Board of Adjustment may receive free and/or discounted Aquatics Center punch passes as described in Section 6.17 of the Lindon City Policies and Procedures Manual.

Facility Rentals

Members of the City Council are entitled to four (4) free rentals of city facilities per calendar year, excluding the Aquatics Center facilities, according to Section 6.18 "Facility Rentals" of the Policies and Procedures Manual.

FINAL BUDGET COMPENSATION PROGRAMS

Social Security

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

Workers Compensation Coverage

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

EMPLOYEE COMPENSATION PROGRAM

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

SALARIES AND WAGES

Employee positions are classified on ranges as listed in the Position Schedule. The Pay Ranges Schedules and the Position Schedule are on the following pages. Salary ranges are subject to change at any time.

There are no new positions proposed in this FY 2025-2026 Budget.

Lindon City staff conducted a salary study, and this budget is implementing the recommended changes to 17 positions as shown in the chart to the right. These changes do not come with big salary increases. As positions move to higher ranges, the employees currently in those positions will move back steps so that they are as close as possible to their current wage without having a decrease.

Department	Position	Old Range	New Range
Administration & Finance	AP Clerk	11	13
Administration & Finance	Assistant Finance Director	25	27
Administration & Finance	Finance Director	28	30
Administration & Finance	Utilities Clerk	11	14
Community Development	Chief Bldg Official	23	25
Community Development	Code Enforcement Officer	13	15
Community Development	Development Clerk II	11	13
Court & Legal	Clerk I / Deputy Recorder	11	12
Parks & Recreation	Parks & Rec Director	26	28
Parks & Recreation	Parks Superintendent	19	20
Police	Admin Professional	14	16
Police	Corporal	20	23
Police	Police Chief	30	32
Police	Police Lieutenant	25	27
Police	Police Sergeant	22	24
Police	Records Clerk	10	12
Public Works	Admin Secretary	11	13

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FINAL BUDGET COMPENSATION PROGRAMS

Lindon City Pay Ranges

Range	Step 1	Step 2	Step 3	Step 4	Step 5
A	7.25	8.01	8.78	9.54	10.30

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Range
1	11.0665	11.6948	12.3671	13.0616	13.8112	14.1748	14.5386	14.9244	15.3102	15.7180	16.1258	16.5557	1
2	11.6838	12.3451	13.0506	13.7891	14.5717	14.9464	15.3432	15.7400	16.1479	16.5777	17.0076	17.4485	2
3	12.3121	13.0175	13.7560	14.5386	15.3653	15.7731	16.1810	16.6108	17.0407	17.4927	17.9555	18.4295	3
4	12.9844	13.7340	14.5166	15.3543	16.2250	16.6549	17.0958	17.5477	18.0107	18.4846	18.9696	19.4657	4
5	13.7119	14.4945	15.3212	16.1919	17.1178	17.5588	18.0217	18.4956	18.9806	19.4877	19.9947	20.5238	5
6	14.4614	15.2992	16.1699	17.0958	18.0768	18.5508	19.0358	19.5428	20.0609	20.5899	21.1301	21.6811	6
7	15.2660	16.1479	17.0737	18.0437	19.0688	19.5759	20.0939	20.6230	21.1631	21.7252	22.2984	22.8826	7
8	16.1148	17.0407	18.0107	19.0468	20.1270	20.6560	21.2071	21.7583	22.3315	22.9267	23.5329	24.1501	8
9	16.9967	17.9666	19.0027	20.0829	21.2292	21.7803	22.3535	22.9377	23.5439	24.1612	24.8005	25.4509	9
10	17.9335	18.9586	20.0388	21.1851	22.3866	22.9818	23.5880	24.2053	24.8446	25.4949	26.1672	26.8507	10
11	18.9255	20.0057	21.1521	22.3535	23.6432	24.2604	24.8997	25.5610	26.2334	26.9278	27.6443	28.3718	11
12	19.9947	21.1410	22.3424	23.6211	24.9769	25.6272	26.3105	26.9940	27.7105	28.4379	29.1874	29.9590	12
13	21.0970	22.2984	23.5660	24.9107	26.3327	27.0270	27.7325	28.4599	29.2094	29.9700	30.7636	31.5683	13
14	22.2543	23.5219	24.8666	26.2885	27.7875	28.5151	29.2756	30.0362	30.8297	31.6454	32.4721	33.3319	14
15	23.4999	24.8446	26.2555	27.7545	29.3307	30.1023	30.8959	31.7006	32.5382	33.3870	34.2687	35.1726	15
16	24.7674	26.1894	27.6883	29.2756	30.9510	31.7667	32.6043	33.4641	34.3459	35.2498	36.1756	37.1346	16
17	26.1232	27.6222	29.2094	30.8849	32.6485	33.5082	34.4011	35.3049	36.2417	37.1897	38.1707	39.1847	17
18	27.6112	29.1874	30.8518	32.6154	34.4782	35.3821	36.3080	37.2668	38.2479	39.2509	40.2760	41.3342	18
19	29.1323	30.7967	32.5603	34.4231	36.3850	37.3440	38.3360	39.3391	40.3752	41.4334	42.5246	43.6489	19
20	30.7305	32.4941	34.3570	36.3189	38.4021	39.4052	40.4523	41.5106	42.6127	43.7260	44.8834	46.0628	20
21	32.4501	34.3018	36.2638	38.3471	40.5295	41.5987	42.6899	43.8142	44.9716	46.1509	47.3634	48.6090	21
22	34.2357	36.1977	38.2588	40.4523	42.7560	43.8804	45.0377	46.2170	47.4406	48.6862	49.9648	51.2763	22
23	36.1316	38.2038	40.3862	42.6899	45.1258	46.3163	47.5287	48.7853	50.0640	51.3866	52.7313	54.1202	23
24	38.1377	40.3201	42.6238	45.0597	47.6280	48.8845	50.1742	51.4968	52.8526	54.2415	55.6633	57.1293	24
25	40.2650	42.5687	44.9936	47.5618	50.2734	51.5960	52.9518	54.3406	55.7735	57.2395	58.7385	60.2817	25
26	42.4585	44.8944	47.4516	50.1742	53.0400	54.4288	55.8617	57.3387	58.8488	60.3920	61.9792	63.6105	26
27	44.8283	47.3965	50.0970	52.9628	55.9829	57.4600	58.9701	60.5242	62.1114	63.7428	65.4182	67.1487	27
28	47.3084	50.0088	52.8746	55.8948	59.0803	60.6345	62.2327	63.8750	65.5505	67.2810	69.0446	70.8633	28
29	49.9096	52.7644	55.7846	58.9701	62.3430	63.9852	65.6607	67.3912	69.1658	70.9845	72.8583	74.7762	29
30	52.6763	55.6854	58.8709	62.2437	65.8040	67.5345	69.3091	71.1388	73.0126	74.9306	76.9036	78.9317	30
31	55.6082	58.7826	62.1445	65.6938	69.4414	71.2601	73.1339	75.0628	77.0358	79.0529	81.1361	83.2635	31
32	58.6724	62.0233	65.5615	69.3091	73.2771	75.2061	77.1791	79.2183	81.3016	83.4399	85.6333	87.8929	32
33	61.9240	65.4622	69.1989	73.1559	77.3445	79.3726	81.4669	83.6053	85.8097	88.0583	90.3840	92.7538	33
34	65.3521	69.0887	73.0347	77.2012	81.6212	83.7595	85.9640	88.2347	90.5493	92.9302	95.3772	97.8903	34
35	68.9674	72.9024	77.0689	81.4669	86.1293	88.4000	90.7257	93.1066	95.5645	98.0776	100.6569	103.3023	35
36	72.7606	76.9153	81.3071	85.9498	90.8575	93.2471	95.6995	98.2164	100.7994	103.4505	106.1712	108.9635	36
37	76.7625	81.1456	85.7790	90.6770	95.8547	98.3756	100.9629	103.6183	106.3434	109.1402	112.0106	114.9565	37
38	80.9844	85.6086	90.4969	95.6642	101.1267	103.7863	106.5159	109.3173	112.1923	115.1430	118.1712	121.2791	38
39	85.4386	90.3171	95.4742	100.9258	106.6886	109.4946	112.3743	115.3297	118.3629	121.4758	124.6706	127.9495	39
40	90.1377	95.2845	100.7253	106.4767	112.5565	115.5168	118.5548	121.6728	124.8728	128.1570	131.5275	134.9867	40
Range	1	2	3	4	5	6	7	8	9	10	11	12	Range

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FINAL BUDGET COMPENSATION PROGRAMS



Lindon Aquatics Seasonal Pay Ranges for 2026 Season

Range	Step 1	Step 2	Max	Positions	# Emp.
1	10.52	12.27	14.02	Cashier/Facility Tech	55
2	11.68	13.44	15.19	Lifeguard	120
3	12.85	14.60	16.36	Lead Cashier, Water Safety Instructor	28
4	14.02	15.77	17.53	Asst Swim Coach, Water Aerobics Instructor	8
5	14.82	16.53	18.24	Head Swim Coach, Aq. Supervisor, Head Guard	6
6	15.96	17.67	19.38	Aquatics Assistant Manager	5

Lindon City Position Schedule

Department	Position	FLSA	Range	Status	# Emp.
Administration & Finance	Accounts Payable Clerk	Non-Ex	13	FT	1
Administration & Finance	Assistant Finance Director	Exempt	27	FT	1
Administration & Finance	Assistant Treasurer	Non-Ex	14	FT	0
Administration & Finance	City Administrator	Exempt	33	FT	1
Administration & Finance	Clerk/Typist I	Non-Ex	11	PT	2
Administration & Finance	Facilities & Fleet Manager	Non-Ex	19	FT	1
Administration & Finance	Finance Director	Exempt	30	FT	1
Administration & Finance	Management Intern	Non-Ex	5	Temp	0
Administration & Finance	Recorder / Court Clerk	Exempt	21	FT	1
Administration & Finance	Treasurer	Exempt	21	FT	1
Administration & Finance	HR Generalist	Exempt	19	PT	1
Administration & Finance	Utilities Clerk	Non-Ex	14	FT	1
Community Development	Building Inspector I	Non-Ex	17	FT	0
Community Development	Building Inspector II	Non-Ex	18	FT	0
Community Development	Building Inspector III	Non-Ex	19	FT	1
Community Development	Chief Building Official	Exempt	25	FT	1
Community Development	Code Enforcement	Non-Ex	15	PT	1
Community Development	Community & Economic Dev. Director	Exempt	29	FT	1
Community Development	Development Clerk I	Non-Ex	9	PT	0
Community Development	Development Clerk II	Non-Ex	13	FT	2
Community Development	Development Clerk II	Non-Ex	13	PT	0
Community Development	Planner I	Non-Ex	16	FT	0
Community Development	Planner II	Non-Ex	19	FT	1
Community Development	Planning Intern	Non-Ex	5	Temp	0
Court & Legal	City Attorney	Exempt	32	FT	1
Court & Legal	Clerk I	Non-Ex	11	PT	0

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FINAL BUDGET COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
Court & Legal	Clerk I / Deputy Recorder	Non-Ex	12	PT	2
Court & Legal	Court Clerk	Non-Ex	16	FT	0
Court & Legal	Judge <i>(pay range set by State)</i>	Non-Ex	N/A	PT	1
Court & Legal	Legal Secretary	Non-Ex	16	PT	1
Parks & Recreation	Aquatics Manager/Program Coordinator	Exempt	16	FT	1
Parks & Recreation	Front Desk Attendant	Non-Ex	5	PT	5
Parks & Recreation	Lunch Aide	Non-Ex	5	PT	2
Parks & Recreation	Parks & Recreation Director	Exempt	28	FT	1
Parks & Recreation	Parks Maintenance Technician	Non-Ex	13	FT	0
Parks & Recreation	Parks Maintenance Tech. III/Lead	Non-Ex	14	FT	1
Parks & Recreation	Parks Superintendent	Non-Ex	20	FT	1
Parks & Recreation	Program Coordinator	Non-Ex	14	PT	3
Parks & Recreation	Program Instructor I	Non-Ex	2	PT	1+
Parks & Recreation	Program Instructor II	Non-Ex	6	PT	1+
Parks & Recreation	Recreation Superintendent	Exempt	18	FT	1
Parks & Recreation	Referee	Non-Ex	1	Temp	1+
Parks & Recreation	Seasonal Laborer	Non-Ex	6	Temp	1+
Parks & Recreation	Youth Sports Site Supervisor	Non-Ex	2	Temp	1+
Police	Administrative Professional	Non-Ex	16	FT	1
Police	Corporal	Non-Ex	23	FT	3
Police	Crossing Guard	Non-Ex	1	Temp	1+
Police	Emergency Management Coordinator	Exempt	16	FT	1
Police	Evidence Custodian	Non-Ex	11	PT	1
Police	Police Chief	Exempt	32	FT	1
Police	Police Intern	Non-Ex	1	Temp	1
Police	Police Lieutenant	Exempt	27	FT	1
Police	Police Officer	Non-Ex	19	FT	8
Police	Police Sergeant	Non-Ex	24	FT	3
Police	Records Clerk	Non-Ex	12	FT	1
Police	Reserve Police Officer	Non-Ex	19	PT	3
Public Works	Administrative Secretary	Non-Ex	13	FT	1
Public Works	Assistant City Engineer	Exempt	25	FT	1
Public Works	City Engineer	Exempt	29	FT	1
Public Works	Clerk/Typist I	Non-Ex	11	PT	1
Public Works	Engineer in Training (EIT)	Exempt	18	FT	0
Public Works	GIS Intern	Non-Ex	5	PT	0
Public Works	IT Systems & GIS Administrator	Exempt	23	FT	1
Public Works	Public Works Director	Exempt	30	FT	1
Public Works	Public Works Inspector	Non-Ex	17	FT	1
Public Works	Public Works Specialist	Non-Ex	20	FT	1

2025-2026

FINAL BUDGET

LINDON

COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
Public Works	PW Blue Stakes/SWPPP Inspector	Non-Ex	15	FT	1
Public Works	Seasonal Laborer	Non-Ex	6	Temp	1+
Public Works	Staff Engineer	Exempt	23	FT	0
Public Works	Storm and Wastewater Superintendent	Non-Ex	20	FT	1
Public Works	Storm Water Operator I	Non-Ex	12	FT	1
Public Works	Storm Water Operator II	Non-Ex	13	FT	1
Public Works	Storm Water Operator III	Non-Ex	14	FT	0
Public Works	Streets Equipment Operator I	Non-Ex	12	FT	1
Public Works	Streets Equipment Operator II	Non-Ex	13	FT	0
Public Works	Streets Equipment Operator III	Non-Ex	14	FT	0
Public Works	Streets Lead/Equipment Operator III	Non-Ex	17	FT	1
Public Works	Utilities Technician	Non-Ex	13	PT	0
Public Works	Wastewater Lead/ Operator III	Non-Ex	16	FT	1
Public Works	Wastewater Operator I	Non-Ex	12	FT	1
Public Works	Wastewater Operator II	Non-Ex	13	FT	0
Public Works	Water Superintendent	Non-Ex	22	FT	1
Public Works	Water System Operator I	Non-Ex	12	FT	3
Public Works	Water System Operator II	Non-Ex	13	FT	0
Public Works	Water System Operator III	Non-Ex	14	FT	0
Public Works	Water System Lead/Operator IV	Non-Ex	17	FT	1

Cost of Living Allowance

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

Merit Increase

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

Other Compensation

Employees may qualify for other compensation as described in the Policies and Procedures Manual.

REIMBURSEMENT FOR TRAVEL

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

Mileage Reimbursement

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

Meal Allowance

Meal expenses will be paid or reimbursed based on the U.S. General Services Administration meal per diem rates for the dollar amounts per meal, and may be adjusted annually, generally in January. Meal allowances for in-state travel will be the Standard Rate for Utah. Meal allowances for out-of-state travel will be the average (by meal) of the rates for the continental U.S, rounded to the nearest dollar. Meal allowances are currently being paid at the following rates.

<u>Meal</u>	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$16.00	\$20.00
Lunch	19.00	22.00
Dinner	28.00	33.00
Whole Day	63.00	75.00

BENEFITS SUMMARY

Medical and Life Insurance

The city shall provide a benefit allowance for regular employees who work an average of thirty (30) hours or more per week per calendar year. The benefit allowance is calculated for employees as 95% of the traditional medical and dental insurance premiums.

For employees that choose the less expensive high-deductible medical insurance, the difference will be deposited into their health savings accounts. The City shall provide each employee with a description of the selected insurance plan(s). Employees will be responsible to pay the amount of their selected benefit costs in excess of the benefit allowance through payroll deductions.

COMPENSATION PROGRAMS

For the 2025-2026 budget year, the monthly benefit allowance for a regular full-time employee is as follows.

<u>With Medical Coverage</u>	
Employee & Family	\$2,266.40
Employee & Spouse	\$1,655.93
Employee only	\$800.86
<u>If not electing Medical Coverage</u>	
hired before 1/1/2015	\$500.00
hired after 1/1/2015	\$300.00

Additional insurance coverages such as long-term disability, life insurance, and other optional and supplemental benefits, and Lindon City's participation in some of these costs, are listed in the IMA insurance enrollment packet which is incorporated by reference herein.

Employee Retirement System

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

Holidays

Full-time benefitted employees are eligible to receive 96 hours of holiday pay per calendar year (12 holidays compensated at 8 hours of regular pay rate per holiday). The following days have been designated by the City as paid holidays for benefitted employees:

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

COMPENSATION PROGRAMS

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

When a holiday falls on a Saturday, it shall be observed on the preceding workday. When it falls on a Sunday, it shall be observed on the following workday. Employees who are required to work on a holiday will be paid in accordance with the Lindon City Policies and Procedures Manual.

Vacation

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

Years of Service	Hours Earned Annually		
	<u>Non-Exempt</u>	<u>Other Exempt</u>	<u>Executive Exempt</u>
0-2	80	100	160
3-5	96	120	160
6-10	120	140	160
11+	160	160	160

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

Sick Leave

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

Sick Leave Pay-out for Retiring Employees

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

Vacation and Sick Leave Buy-backVacation Buy-back

Employees that have accrued more than 120 hours of vacation leave may sell back to the City any amount of vacation hours over their 120-hour balance. Employees may not sell back vacation leave hours that will take them below the 120 hour balance. This vacation sell-back is only permitted to occur twice per year: once during the month of November (at the same pay period that the Sick Leave Buy-back payment is processed), and once during any other pay period chosen by the employee. Notification of the desired sell-back must be provided to the payroll clerk when timecards are submitted for processing of the pay period. The November sell-back amount will be paid through a separate check from regular payroll. The additional sell-back during another time of the year will be added to the payroll amount for that pay period and not paid through a separate check.

Sick leave Buy-back

In an effort to provide financial protection for employees who experience serious illness or injury, employees are encouraged to accumulate 480 hours (5 years @ 96 hours per year) of paid sick leave. Employees with more than 480 hours of accumulated sick leave may sell, or convert to vacation leave, half of their sick leave from the previous 12 months. Employees with more than 288 hours (3 years @96 hours per year) of accumulated sick leave may sell, or convert to vacation leave, one-fourth of their sick leave from the previous 12 months. Employees may not sell back sick leave hours that would take them below the 480 or 288 hour minimum balances. The sick leave buy-back is typically paid in November of each year.

These sell-back provisions are strictly voluntary. An employee may decide to continue accumulating paid vacation or sick leave as a hedge against long term illness.

Career Development / Tuition Assistance

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

Requests for education and training may be initiated by either the employee or the Department Head. Reference to training received should be made on the Performance

COMPENSATION PROGRAMS

Evaluation forms. Final decisions on requests for education and training will be made by the City Administrator and shall be in conformance with additional requirements within the Policies and Procedure Manual.

Differential Pay for Professional Certifications Program

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

Tuition Reimbursement Program

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

Tuition reimbursement benefits have been proposed in the amount of \$1,500 in the 2025-2026 fiscal year budget.

Aquatics Center Passes

Employees may receive free and/or discounted Aquatics Center punch passes as described in Section 6.17 of the Lindon City Policies and Procedures Manual.

Facility Rentals

Employees are entitled to four (4) free rentals of city facilities per calendar year, excluding the Aquatics Center facilities, according to Section 6.18 "Facility Rentals" of the Policies and Procedures Manual.

Social Security

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

Workers Compensation

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



Fee Schedule Section

This section of the 2025-2026 Budget presents information regarding all of the City's services and their corresponding fees.

2025-2026

FINAL BUDGET FEE SCHEDULE



AQUATICS CENTER

Aquatics Programs/Camps

\$40-\$150

(Added 5/03/2021 with Resolution 2021-10-R)

Certification Courses

\$30-\$150

(Added 5/03/2021 with Resolution 2021-10-R)

Note: The Aquatics Center has a Certification Course Incentive Program for the LG, LGI, WSI employed there. Those taking a qualifying certification course at the Aquatics Center may receive a \$75 refund from class fees if the employee remains working until the entire season is completed and there are no work performance issues on file.

Concessions and Merchandise

(Added 4/13/2020 with Resolution 2020-8-R)

Product availability varies. Prices displayed at Aquatics Center.

Daily Admission Fees – Does NOT include Flow Rider

(Last updated 3/21/2022 with Resolution 2022-5-R)

- Not Swimming \$1.00
- Infants (3 years and under) \$1.00
 - Children under 9 must be accompanied in the facility by an Adult (18+) at all times.
 - Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Youth (4-17) \$5.00
 - Children under 9 must be accompanied in the facility by an Adult (18+) at all times.
 - Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Adults (18-54) \$6.00
 - Lindon Residents receive \$1 off Adult admission with I.D.
- Seniors (55+) \$4.50
- Super Seniors (80+) \$1.00
 - Seniors age 80 and over admitted FREE with I.D.
- Family Night (Monday 6:00-9:30 pm) \$20.00
 - Includes admission for immediate family.
- Fitness/Lap Swim Time (for purpose of exercise only)
 - Regular admission \$3.00
 - Senior (55+) admission \$2.00
- Same Day Fitness Swim Upgrade to Open Swim \$3.00
 - This upgrade is for those who purchase Fitness Admission in the morning and then return later the same day to swim during Open Swim hours.
- Youth Organization Group Rates (Church, Scouts, youth organizations)
 - Minimum 10 people \$4.00 per person
- Corporate Block Passes, sold in blocks of 10, minimum of 50 passes (each pass is good for one day admission for one person)
 - 50-90 passes \$5.00 per pass
 - 100-990 passes \$4.50 per pass
 - 1,000+ passes \$4.25 per pass

Flow Rider Fees

(Last updated 3/21/2022 with Resolution 2022-5-R)

- All Day Flow Rider Pass (per day fee, during open plunge hours)
 - Residents \$15.00
 - Non-Residents \$20.00

2025-2026

FINAL BUDGET FEE SCHEDULE



- Lessons (per session)
 - Residents \$70.00
 - Non-Residents \$75.00
- * All Participants must be a minimum of 42 inches to ride attraction, able to swim in turbulent water, and understand and follow the rules.
- * All Participants will be required to sign a release form before they are allowed to use the Flow Rider, this includes hourly rides, pass holders, lessons and private rentals. Riders under 18 years of age must have the release form signed by a parent or guardian. No Exceptions!

Party Packages

(Last updated 3/21/2022 with Resolution 2022-5-R)

- Package #1 \$40.00/hour
 - Private room
 - Admission not included
- Package #2 (8 person minimum) \$40.00/hr + \$15.00/guest
 - Private room
 - Admission for each guest
 - Pizza, chips, soda, and ice cream for each guest
- Package #3 (8 person minimum) \$40.00/hr + \$30.00/guest
 - Private room
 - Admission for each guest
 - Pizza, chips, soda, and ice cream for each guest
 - All day Flow Rider for each guest (waivers required)

Punch Pass

(Last updated 3/21/2022 with Resolution 2022-5-R)

- Open Plunge Admission
 - 10 Punches \$45.00
 - 25 Punches \$112.50
 - 50 Punches \$212.50
- Fitness Lap Swim, 20 Punches \$50.00
- Flow Rider, 10 Punches
 - Resident \$135.00
 - Non-resident \$180.00

Punch passes may be discounted during pre-season sales

Rental Rates

(Last updated 11/18/2024 with Resolution 2024-33-R)

- Concession Stand Open, with full facility rental \$150.00
 - Concessions sold at prices as displayed
- Flow Rider Private Rental (before or after Open Plunge hours)
 - Full Wave Rental \$200.00/hr
 - Half Wave Rental \$100.00/hr
- Leisure/Competition Pool and Flow Rider
 - Private Rental (after hours) minimum 1 hour \$1,200.00/hr
- Propane Grill Rental, with full facility rental \$100.00
- Shave Ice Shack Open, with full facility rental (choose one of the following, not both)
 - Open, shave ice sold at prices displayed (for guests to purchase) \$100.00
 - Up to 400 Kid Shave Ice for party guests (guests do not pay) \$350.00
 - Each Kid size thereafter (to be paid for at the end of the party) \$1.00

2025-2026

FINAL BUDGET FEE SCHEDULE



- Wibit Wiggle Bridge Rental, only available with facility rental \$200.00
- Early Entrance for Rental Set Up \$200.00
- Cancellation Fee for Aquatic Center Rentals
 - More than 7 days notice (Administrative Fee)
 - Pools and/or Full Facility \$100.00
 - Flow Rider Only \$25.00
 - Party Room \$10.00
 - 1-7 days notice 50% rental fee
 - Less than 1 day notice no refund
- * All Guests planning to ride the Flow Rider must complete a waiver before they are allowed access. Parent/Guardian signature required for all riders under 18 years of age.
- * The Parks and Recreation Director may offer "Prime" party rental nights for an extra fee in order to give competing party renters the ability to pay more to secure the date they desire. Priority rental rate, by auction or extra fee, will be an additional \$1,000.
- * In order to encourage additional sales, rental rates may be reduced at the discretion of the Parks and Recreation Director after June 30.
- * The Parks and Recreation Director may offer discounted admission rates to patrons for after hours swimming on nights that are not fully booked.
- * Refund policy for rentals:
 - Rentals must be cancelled at least 24 hours prior to reserved time in order to qualify for a refund less the applicable Aquatics Center cancellation fee.
 - If weather (thunder, lightning, wind, etc.) prohibits entry into the water before the rental starts, a full refund will be issued less the \$25 Aquatics Center Administrative Fee as long as the renter notifies the Pool Management with in the first 15 min.
 - If weather (thunder, lightning, wind, etc.) prohibits entry into the water before the first half of rental concludes, a refund of 50% will be issued.
 - After the first half of the rental time, no refunds will be given.

Swim Lesson

(Last updated 5/03/2021 with Resolution 2021-10-R)

- Group (per Session)
 - Residents \$35.00
 - Non-Residents \$40.00
- Semi Private, per student (2-4 Students; 4 half-hour lessons) \$50.00
- Private (4 half hour lessons) \$80.00
- Cancellation Fee, per participant, per session \$5.00

Swim Team

(Last updated 5/03/2021 with Resolution 2021-10-R)

- Residents \$120.00
 - Non-Residents \$135.00
 - Cancellation Fee, per participant \$10.00
 - Parent Volunteer Opt-Out Fee \$60.00/child (Max of \$180.00)
- Parents must volunteer a minimum of 4 hours per child during the season. If the parent does not want to volunteer, they can pay this fee to opt out of volunteering. If a parent has three or more children on swim team, the minimum volunteer requirement is 10 hours.

2025-2026

FINAL BUDGET FEE SCHEDULE



CEMETERY

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

Burial Right (Cemetery Lot)

(Last updated 2/3/2025 with Resolution 2025-4-R)

- Full-size Lot
 - Resident \$1,700.00
 - Non-Resident \$1,700.00
- Half-size Lot (Only available in cremation section; Urns only, no vaults; up to 2 urns with 1 headstone per half-size lot)
 - Resident \$850.00
 - Non-Resident \$850.00
- * There is an option to finance the purchase of Burial Rights for up to 2 years with an 8.0% annual interest charge. Burial Rights must be paid for in full before burial.

Headstone Inspection and Setting Fee

\$75.00

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

Paid for by headstone company prior to installation

Interment (Opening/Closing Costs)

(Last updated 3/17/2025 with Resolution 2025-6-R)

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

- Additional fee for Saturdays/Afterhours \$500.00
"Afterhours" rate applies to funerals starting after 12:30 pm on a regular work day.
- Single-Depth Burial
 - Resident \$0.00
 - Non-Resident \$1,600.00
- Double-Depth Burial
Double-depth burials are no longer available; however, double-depth burial rights purchased prior to June 20, 2008 will still be honored. (This charge applies for the placement of the lower vault.)
 - Resident \$450.00
 - Non-Resident \$1,700.00
- Cremation Burial
 - Resident \$0.00
 - Non-Resident \$600.00
- Infant Burial
 - Resident (interment fee is waived for resident infant burials) \$0.00
 - Non-Resident \$500.00

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

Transfer of Burial Right

\$50.00

Administrative fee to sell, re-issue, or transfer Burial Right back to the City.

Disinterment

(Last updated 2/3/2025 with Resolution 2025-4-R)

2025-2026

FINAL BUDGET FEE SCHEDULE



- Standard \$1,500.00
- Cremation \$700.00
- Infant \$800.00

No disinterment is permitted on the Saturday before Memorial Day.

DEVELOPMENT

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

Agricultural Standpipe Fee (per year) \$20.00

Administrative Sign Fee \$25.00
For painted, laminated or similar signs that do not require a physical on-site inspection.

Asphalt Assessment \$3.50/SF

Building Permit

(Last Updated 6/03/2024 with Ordinance 2024-8-O)

- **Valuation:** Determined by using the previous February's Building Valuation Data published by the International Code Council (single-family dwellings, townhomes, and duplexes will be valued at 95 percent). Fire sprinklers and fire alarm systems are not included in the valuation.
- **Building Permit:** Determined using 1997 Uniform Building Code, Table 1-A. Fire sprinklers and fire alarm systems are not included in the Building Permit Fee.

Building Permit Application Fee

(Last Updated 6/03/2024 with Ordinance 2024-8-O)

- New SFD, SFTH, detached ADU, Duplex \$500.00
(SFD = Single-Family Dwelling, SFTH = Single-Family Town House, ADU = Accessory Dwelling Unit)
- Other Residential \$100.00
(Pools, additions, detached garages, sheds, retaining walls, solar)
- New Multi-family and Commercial Full Plan Review Fee
- Tenant Improvements Full Plan Review Fee

Building Permit Reinstatement Fee \$100.00

(Added 5/15/2023 with Resolution 2023-11-R)

Building Permit State Fee 1% of Building Permit Fee

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

Engineering Review Fee

(Last updated 11/21/2017 with Resolution 2017-20-R)

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

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

2025-2026

FINAL BUDGET FEE SCHEDULE


Fire Impact Fee*(Last updated 3/06/2023 with Resolution 2023-2-R)*

- | | |
|--|----------|
| ▪ Residential, excluding accessory apartments (per residential unit) | \$152.00 |
| ▪ Non-Residential (per 1000 SF floor space) | |
| • Commercial | \$78.00 |
| • Industrial | \$31.00 |

Grading Plan Review

Actual Engineering cost

Initial Street Light Power Charge (per light)

\$60.00

Miscellaneous Residential Permit Fees*(Added 6/03/2024 with Ordinance 2024-8-O)*

- | | |
|---|----------|
| ▪ Furnace and/or A/C Replacement | \$85.00 |
| ▪ Re-roof | \$145.00 |
| ▪ Service Panel Replacement (power) | \$85.00 |
| ▪ Water Heater Replacement/Installation | \$85.00 |

Park, Recreation and Trails Impact Fee (per dwelling unit)*(Last updated 3/06/2023 with Resolution 2023-2-R)*

- | | |
|---|------------|
| ▪ Single-Family, detached | \$4,500.00 |
| ▪ All other residential, excluding accessory apartments | \$1,500.00 |

Plan Review Fee*(Last Updated 6/03/2024 with Ordinance 2024-8-O)*

- | | | |
|--|--|-------------------------------|
| ▪ Residential | | 25% of permit fee |
| ▪ Commercial | | 65% of permit fee |
| ▪ Additional Plan Review Fee, as needed | | \$85/hr (1 hr minimum) |
| ▪ Fire Sprinkler and/or Fire Alarm Plan Review | | As per Orem City Fee Schedule |

Planning Administrative Fee

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

Police Impact Fee*(Last updated 3/06/2023 with Resolution 2023-2-R)*

- | | |
|--|----------|
| ▪ Residential, excluding accessory apartments (per residential unit) | \$162.00 |
| ▪ Non-Residential (per 1000 SF floor space) | |
| • Commercial | \$84.00 |
| • Industrial | \$41.00 |

Pressurized Irrigation Water Connection

See "Water Shares"

Public Improvement Repair Assurance (refundable)*(Last Updated 6/03/2024 with Ordinance 2024-8-O)*

- | | | |
|--|------------------------------------|------------|
| ▪ New Single-Family Dwelling | | \$5,000.00 |
| ▪ New Single-Family Town House, Duplex | | \$2,500.00 |
| ▪ New Multi-family and Commercial | As determined by the City Engineer | |
| ▪ Other Residential | | \$2,500.00 |
- (Such as pools, additions, detached accessory structures, retaining walls, or any other project that could damage public improvements)

2025-2026

FINAL BUDGET FEE SCHEDULE



- Demolition - Residential \$2,500.00
- Demolition - Commercial As determined by the City Engineer

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

Reinspection Fee \$85/hr (1 hr minimum)
(Added 6/03/2024 with Ordinance 2024-8-O)

Road Impact Fee

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

Sewer Impact Fee, based on culinary water meter size
(Last updated 4/15/2024 with Ordinance 2024-5-O) (Effective 7/15/2024)

- ¾" or 1" Meter \$1,809.00
- 1.5" Meter \$6,023.00
- 2" Meter \$9,640.00
- 3" Meter \$21,105.00
- 4" Meter \$37,989.00
- 6" Meter \$78,390.00
- 8" Meter \$96,480.00

Sewer Inspection Fee \$70.00
(Last updated 3/06/2018 with Ordinance 2018-5-O)

Sidewalk Assessment

- Concrete Flatwork \$9.00/SF
- Curb & Gutter \$36.00/LF

Sign Permit

(Added 6/03/2024 with Ordinance 2024-8-O)

- Wall sign (adhered, painted, or similar) \$100.00
- Wall sign (structurally attached) \$150.00
- Monument sign \$300.00
- Pole sign \$400.00
- Billboard sign \$550.00

Storm Water Impact Fee \$799.00

(Last updated 3/06/2023 with Resolution 2023-2-R)

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

Street & Regulatory Signs Actual cost

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

Water Impact Fees

(Last updated 4/15/2024 with Ordinance 2024-5-O) (Effective 7/15/2024)

- 1" Meter \$1,467.00
- 1.5" Meter \$4,886.00
- 2" Meter \$7,820.00
- 3" Meter \$17,115.00
- 4" Meter \$30,807.00

2025-2026

FINAL BUDGET FEE SCHEDULE



- 6" Meter \$63,570.00
- 8" Meter \$78,240.00

Water Inspection Fee - Culinary \$70.00
(Last updated 3/06/2018 with Ordinance 2018-5-O)

Water Meter Installation
(Last updated 6/20/2022 with Ordinance 2022-8-O)

- Culinary
 - 1" Meter \$650.00
 - 1.5" Meter \$1,100.00
 - 2" Meter \$1,300.00
 - Larger sized Meter Paid for and installed by developer
- Secondary
 - ¾" Meter (lots <10,000 sq. ft.) \$650.00
 - 1" Meter \$650.00
 - 1.5" Meter \$1,100.00
 - 2" Meter \$1,300.00
 - Larger sized Meter Paid for and installed by developer

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

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

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

Accepted equivalents of 1 share North Union (NOTE: Lindon City only accepts water shares from the companies listed below, and with stipulations):

- P 1.2 shares of Murdock/Provo Reservoir – Full
- P ½ share Provo Bench Canal
- P Shares from the following water companies will only be accepted by the city for development in each company's respective service area as shown on the maps at the end of the Fee Schedule.
 - 2 shares of Hollow Water Whole Stream
 - 3 shares Hollow Water Half Stream
 - 2 shares of Cobbley Ditch
 - 1.1 shares Southfield & Spring Ditch

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

2025-2026

FINAL BUDGET FEE SCHEDULE



LAND USE

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

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

2025-2026

FINAL BUDGET FEE SCHEDULE

LINDON

Reimbursement Agreement <i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i>	\$600.00
Site Plan	
▪ Up to 2 acres	\$2,000.00
▪ Over 2 acres	\$2,000 + \$250/acre (rounding up to next whole acre)
Staff-approved Amended Site Plan <i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i>	\$500.00
Standard Land Use Table Compatibility Review <i>(Added 1/16/2018 with Ordinance 2018-4-O)</i>	\$500.00
Temporary Site Plan	\$115.00
Variance of Board of Adjustment	\$500.00
Zoning Map Amendment	\$650.00
Zoning Verification Request	\$50.00

LICENSES

Animal License As set by North Utah County Animal Shelter

Business License

(Last updated 3/17/2025 with Resolution 2025-6-R)

▪ New Businesses	
• Alcohol	\$224.63
• Auction	\$173.64
• Short-Term Rental	\$190.24
• Sexually Oriented Business	\$352.25
• Residential Solicitation	\$145.83
• Massage	\$296.86
• All Other Businesses	\$176.00
▪ Annual Renewal Fees	\$81.00
▪ Disproportionate Fees	
• Assisted Living, per bed	\$34.00
• Big Box (>50,000 Sq. Ft.)	\$4,082.00
• Car Wash	\$89.00
• Convenience Store	\$1,864.00
• Equipment Leasing	\$31.00
• Fast Food	\$46.00
• Group Home	\$69 per bed
• Mobile Home Park	\$2,583.00
• Pawn Shop	\$31.00

Disproportionate business license fees for new business license applications are prorated for the remainder of the calendar year and start with the month of application. No other business license, regulatory or inspection fees are prorated.

2025-2026

FINAL BUDGET FEE SCHEDULE



▪ Home Occupation	
• New	\$102.00
• Renewal	\$81.00
Cancellation Fee	\$10.00
Duplicate License	\$10.00
Penalty for Late Licensing or Renewal	10% plus 1.5% per month
Licenses must be purchased before starting business and renewed annually by December 31.	

MISCELLANEOUS

Contracts and Agreements	\$500.00
<i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i>	
Credit Card Payment Service Fees	3.0%
<i>(Last updated 7/15/2024 with Resolution 2024-23-R)</i>	
Discovery Fee	\$15.00
<i>(Added 3/5/2019 with Resolution 2019-5-R)</i>	
Dowdle Centennial Products	
<i>(Added 3/17/2025 with Resolution 2025-6-R)</i>	
▪ Framed Giclee Canvas Prints	
• 11" x 14"	\$150.00
• 16" x 20"	\$255.00
• 18" x 24"	\$335.00
• 22" x 28"	\$495.00
• 24" x 30" (special discounted price)	\$375.00
• 32" x 40"	\$750.00
• 40" x 50"	\$1,350.00
▪ Puzzles (1000, 500, or 300 Pieces)	\$25.00
Prices are inclusive of sales tax and credit card service fees. The price may be discounted.	
Election Candidacy Filing Fee	\$35.00
<i>(Added 6/20/2017 with Resolution 2017-17-R)</i>	
Large Animal Impounding	\$10.00/day
Library Card Reimbursement	75% of cost
<i>(Last updated 3/21/2022 with Resolution 2022-5-R)</i>	
Must present library receipt. Only 1 reimbursement will be given each year (from July 1 to June 30) whether on a 6 month or 1 year card and will be limited to 1 per dwelling unit.	
Residents that do not have the water bill in their name will have to present other proof of residency (i.e. recent electric bill or phone bill). The maximum reimbursement amount will be 75% of Orem Library's annual non-resident library card fee.	

2025-2026

FINAL BUDGET FEE SCHEDULE



North Pointe Solid Waste Transfer Station Punch Pass (Residents Only, 2 punches/pass)

(Last updated 7/15/2024 with Resolution 2024-23-R)

- First pass Free
 - Additional pass Actual Cost
- Each punch is good for up to 500 pounds of residential mixed waste. Loads must be covered and secured.

Pass-through Billing Administrative Fee

5%

(Added 11/20/2023 with Resolution 2023-24-R)

Request for Information

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

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

Returned Payment Fee

\$20.00 + bank fee

(Last updated 10/19/2020 with Resolution 2020-24-R)

Tax Rates

- Cable Service 0%
- Energy/Utility 6.0%
- Parks, Arts, Recreation & Culture (PARC) Tax 0.1%
- Property Tax Certified Tax Rate (CTR) 0.0788%
(Last Updated 6/16/2025 with Ordinance 2025-7-O)
- Telecommunications 3.5%
- Transient Room Tax 1.0%

Weed Abatement

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

OREM FIRE SERVICE

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

POLICE

Alarm Permits \$25.00

Animal Trap Deposit

- Resident \$50.00
- Non-resident Not Available

2025-2026

FINAL BUDGET FEE SCHEDULE


Deer Removal*(Added 7/16/2019 with Resolution 2019-18-R)*

- Residential Deer Assessment & Removal Permit \$50.00
- Deer Removal and Processing (per animal) \$75.00

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

- Resident or employee of Lindon business Free
- Non-resident \$25.00

Investigative Subpoena, Subpoena Ducus Tecum, Civil Lawsuit

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

Jail or Department Property Damage Restitution

Actual repair or replacement cost

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

- Email \$5.00
- On disk or USB flash drive \$15.00

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

Current Internal Revenue Service Standard Mileage Rate

Private Traffic Control/Security (Officer & Car) \$95.00 per officer per hour, minimum 2 hours*(Last updated 3/17/2025 with Resolution 2025-6-R)*

Events requiring more than 3 officers must include a supervisor in addition to the required officers.

Special Event Permit

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

Traffic Accident Report

\$10.00

Video (Body Camera or Dashboard Camera)*(Last updated 6/18/2019 with Ordinance 2019-11-O)*

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

Youth Court Attendance

\$30.00

2025-2026

FINAL BUDGET FEE SCHEDULE



PUBLIC WORKS

Construction Phase Services

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

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

Culinary Water Connection Application Fee \$70.00
(Added 5/06/2024 with Resolution 2024-12-R)

Drive Approach Application Fee \$70.00
(Added 5/06/2024 with Resolution 2024-12-R)

PW Refundable Warranty Bond \$1,000.00 per encroachment
(Last updated 10/17/2022 with Resolution 2022-20-R)

Secondary Water Connection Application Fee \$70.00
(Added 5/06/2024 with Resolution 2024-12-R)

Sewer Connection Application Fee \$70.00
(Added 5/06/2024 with Resolution 2024-12-R)

Sewer Line TV Inspection Fee
(Last updated 3/17/2025 with Resolution 2025-6-R)

- CCTV \$240.00/hour
- JET-VAC \$250.00/hour

Street Light Installation Fee Actual Cost
(Added 1/16/2018 with Ordinance 2018-4-O)
 Estimated cost will be pre-paid. The difference from actual cost will be billed or refunded after installation.

Water Meter Rental

(Last updated 6/16/2025 with Ordinance 2025-7-O)

- Water Meter Refundable Deposit
 - Culinary Water Meter \$400.00
 - Hydrant Meter \$1,500.00
 - Hydrant Meter with Backflow Preventer \$2,700.00
- Water Meter Rental Rates
 - Minimum charge \$50.00
 - Per Day \$5.00

2025-2026

FINAL BUDGET FEE SCHEDULE



- Per Week \$25.00
- Per Month \$75.00
- Water Meter Rental Water Usage (per 1,000 gallons)
 - Block 1 \$2.12
 - Block 2 \$2.76
 - Block 3 \$3.72
 - Block 4 \$5.08

Thousands of Gallons of Water Included in Each Block of Water

Meter Size	Block of Water (thousands of gallons)			
	1	2	3	4
1"	<7	7-12.999	13-24.999	≥25
1½"	<13	13-24.999	25-48.999	≥49
2"	<20	20-38.999	39-77.999	≥78
3"	<43	43-84.999	85-168.999	≥169
4"	<77	77-151.999	152-302.999	≥303
6"	<157	157-312.999	313-624.999	≥625
8"	<193	193-384.999	385-768.999	≥769

Water Pipe Flushing

Actual cost as determined by City Engineer

RECREATION

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

Basketball

(Last updated 9/18/2023 with Resolution 2023-16-R)

- Grades Pre-K - 2nd \$50.00
- Grades 3rd - 6th \$55.00

Baseball

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

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

Flag Football

(Added 9/18/2023 with Resolution 2023-16-R)

\$40.00

Gymnastics

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

\$7-\$20/class

2025-2026

FINAL BUDGET FEE SCHEDULE


Hockey*(Added 3/17/2025 with Resolution 2025-6-R)*

- Clinic
 - Resident \$35.00
 - Non-resident \$40.00
- League
 - Resident \$55.00
 - Non-resident \$60.00

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

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

Summer Camps

\$3-\$20/class

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

\$5-\$20/day

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

\$40.00

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

\$10.00

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

\$10.00

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

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

RENTALS

For pool rentals, see "Aquatics Center"

(Last updated 10/17/2022 with Resolution 2022-20-R)

- * All rentals of Community Center, Veterans Hall, Aquatics Center, Parks, and Pavilions are scheduled through the Parks and Recreation Department. All reservations will be taken in the following priority.
1. Parks and Recreation Department
 2. Other City Supported Partnerships
 3. Non-Commercial/Charitable Organizations within Lindon City
 4. Commercial Organization/For-Profit Organizations

FINAL BUDGET FEE SCHEDULE

- * Facilities and Parks can be rented up to 90 days out unless given written permission from the Parks and Recreation Director.
- * All rentals are at the non-resident price unless shown proof of ID as a Lindon Resident.
- * Refund policy for rentals:
Rentals must be cancelled 5 days prior to reserved date in order to qualify for a refund less the cancellation fee. (See Cancellation Fee.) No refunds for weather related cancellations. However, the reservation may be moved to an available date within the same calendar year.

Community Center

(Last updated 10/21/2024 with Resolution 2024-29-R)

■ Rates

<u>Area</u>	<u>Resident</u>	<u>Non-Resident</u>
Classroom	\$25/hr	\$35/hr
Gymnasium	\$50/hr	\$60/hr
The Powell Auditorium	\$45/hr	\$55/hr
South End (Gym, Classroom 6 & Kitchen)		
Saturday Only	\$75/hr	\$85/hr
Commercial Contracted Events & Shows (Whole Building)	\$145/hr	\$175/hr

<u>Council Approved Contract Discounts</u>	<u>% Discount</u>
Renting over 5 continuous days	10%
Rental of the whole building	10%
Prepayment for at least 12 months ahead	10%
Average of the most recent 4 events is more than \$3,500 in Local 1% Sales Tax per show	10%
90 % of yearly average of events or shows are free to the public to attend	10%
501c3 Non-profit Status (Must present proof)	10%

- Exceeding Rental Time
1 hour rental rate for every 30 minutes past the scheduled time
- Hourly Staffing Fee
\$20.00/hr
- * Signed agreement and rental fee are due at time of reservation. Community Center room rentals are available 9:00 am - 10:00 pm, Monday through Saturday, and are subject to availability. Rental time must include set up and cleanup time. Failure to clean as per Rental Agreement will result in additional charges as determined by Facilities Manager. Saturday rentals have a required 2 hour minimum and will be limited to one group per rental area (room or rooms). Rental is not available on Sundays nor holidays.
- * A minimum of two-weeks (14 days) is required between commercial reservations of the Community Center unless given written permission by the Parks and Recreation Director.

Parks

(Last updated 3/17/2025 with Resolution 2025-6-R)

- * Reservations for pavilion rentals will not be taken before the first business day of the current calendar year and are taken throughout the year. Pavilions can be reserved May 1 through October 15 (weather permitting) of the current year.
- * Signed agreement and payment are due at time of reservation.
- Baseball Fields (1 hour minimum, 4 hour maximum, does not include field preparation)
 - Pheasant Brook Park (2 fields) \$20/hr/field
 - City Center Park (2 fields) \$20/hr/field

FINAL BUDGET FEE SCHEDULE

- Field Lighting (only available on west field of City Center Park) \$20/hour
- Field Preparation \$50 per diamond
All field preparation requests must be approved by the Director of Parks & Recreation and may or may not be available due to season and/or staffing level.
- Horse Arena
 - For-Profit Events \$200/day
 - Lights \$50/evening
 - Riding Clubs \$25/season
 - Surface Preparation \$30.00
 - Special Surface Requests \$30.00
- Multipurpose Fields
 - Half Day \$100.00
 - Full Day \$200.00
- Pavilions only
 - Resident
 - Partial Day (M-F 10am-3:30pm,4:30pm-10pm) \$35.00
 - Full Day (M-F 10am-10pm) \$60.00
 - Saturday, Full Day only \$85.00
 - Non-Resident
 - Partial Day (M-F 10am-3:30pm,4:30pm-10pm) \$50.00
 - Full Day (M-F 10am-10pm) \$90.00
 - Saturday, Full Day only \$110.00
 - Sunday and City-observed Holidays
Pavilions will not be reserved and are available on a first-come, first-served basis
 - Removing tables from pavilions \$50.00
- Pickleball Courts \$10/hr/court
No more than half of the courts per park per day may be reserved; 2 hour blocks only.
- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00

Veteran's Memorial Hall

(Last updated 10/17/2022 with Resolution 2022-20-R)

- * Signed agreement and rental fee due at time of reservation. Failure to clean as per the Rental Agreement will result in additional charges as determined by Facilities Manager. One rental group per day.
- * Reservations will not be available on City-observed Holidays
- Partial Weekday, Monday - Thursday, (10:00am-3:30pm or 4:30pm-10:00pm)
 - Resident \$175.00
 - Non-Resident \$275.00
- Full Weekend Day, Friday - Sunday (10:00am-10:00pm)
 - Resident \$300.00
 - Non-Resident \$400.00
- Early Setup Time \$25.00/hr, up to 2 hours before rental for early setup
- Co-sponsored programing and partnerships, during underutilized times \$40.00/hr
- Exceeding Rental Time
Half hour rental price for every 30 minutes past the scheduled time
- Key Return Late Fee (more than 2 business days after event) \$10.00
- Lost key \$100.00

2025-2026

FINAL BUDGET FEE SCHEDULE


Cancellation Fee - for all rentals except Aquatics Center

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

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

UTILITIES

ALL RATES ARE MONTHLY UNLESS OTHERWISE NOTED

Culinary Water
(Last updated 6/16/2025 with Ordinance 2025-7-O)

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

ZONES	METER SIZE						
	1"	1½"	2"	3"	4"	6"	8"
Below North Union Canal	\$32.08	\$64.15	\$102.65	\$224.54	\$404.17	\$834.01	\$1,026.47
Above North Union Canal	\$37.35	\$69.42	\$107.92	\$229.81	\$409.44	\$839.28	\$1,031.74
Upper Foothills	\$54.13	\$86.20	\$124.70	\$246.59	\$426.22	\$856.06	\$1,048.52

- **Usage Rate per 1,000 gallons**

ZONES	BLOCK			
	1	2	3	4
Below North Union Canal	\$1.90	\$2.47	\$3.33	\$4.55
Above North Union Canal	\$2.34	\$3.04	\$4.10	\$5.61
Upper Foothills	\$2.34	\$3.04	\$4.10	\$5.61

Thousands of Gallons of Water Included in Each Block of Water

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

2025-2026

FINAL BUDGET FEE SCHEDULE


Deposit (one time)

- Owner (Residential or Business) None
 - Resident that files Bankruptcy \$250.00
 - Business that files Bankruptcy \$500.00
- Customers filing bankruptcy will be given 30 days to pay deposit. ≥

Garbage (Residential Only)*(Last updated 6/03/2024 with Resolution 2024-12-R)*

- First garbage can \$12.43
- Each additional garbage can \$10.66

Groundwater Pumping (where available)*(Last updated 6/16/2025 with Ordinance 2025-7-O)*\$12.85**Late Fee** (on past due balance, charged monthly)\$10.00**Reconnect Fee** (per incident)\$50.00**Recycling**, per can*(Last updated 6/03/2024 with Resolution 2024-12-R)*\$5.25**Secondary Water***(Last updated 6/16/2025 with Ordinance 2025-7-O)*

- Non-Agricultural
 - Lots up to 11,000 sq. ft. \$8.00
 - Lots 11,001 - 21,000 sq. ft. \$10.00
 - Lots 21,001 - 28,000 sq. ft. \$15.00
 - Lots 28,001 - 40,000 sq. ft. \$20.00
 - Lots 40,001 - 60,000 sq. ft. \$30.00
 - Lots 60,001 - 80,000 sq. ft. \$40.00
 - Lots 80,001 - 87,120 sq. ft. \$50.00
 - Lots 2 acres or more
 - Base rate \$50.00
 - Each ¼ acre (or part thereof) \$3.00
 - Metered secondary water (in addition to fee based on lot size; for Anderson Farms Development Area only - map on file)
 - Base

Meter Size	≤1"	1.5"	2"	3"	4"
Base Rate	\$6.84	\$13.69	\$21.90	\$47.91	\$86.25
 - Usage rate per 1,000 gallons
 - » If using treated water See Culinary Water Usage Rates and Blocks
 - » If using untreated water \$0.62
- Agricultural rate
 - Base rate \$10.00
 - Each acre (or part thereof) \$3.00

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

FINAL BUDGET FEE SCHEDULE

Sewer Utility Fee

(Last updated 6/16/2025 with Ordinance 2025-7-O)

- 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) \$28.40
 - 1 base rate fee covers up to 2 units (home + accessory apartment)
 - Multi-family Residential (R-2), per unit \$14.20
 - (½ base rate fee for Single Family Residential)
 - Other Residential (R-1, R-2 (dormitories); Institutional), per unit \$7.10
 - (¼ base rate fee for Single Family Residential)
 - Non-Residential, per water meter \$28.40
- Usage rate per 1000 gallons \$3.85
 - 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

\$11.91

(Last updated 6/16/2025 with Ordinance 2025-7-O)

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

Utility Sign-up Fee (one-time per account)

\$10.00

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

Utility Agreement must be signed before services commence.

Utility Shut-off Notice Fee (per incident)

\$5.00

(Last updated 3/21/2022 with Resolution 2022-5-R)

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

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

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

(See RDA Agenda)

Notice of Meeting of the Lindon City Redevelopment Agency



The Lindon City Redevelopment Agency will hold a meeting at **5:15 pm on Monday, June 16, 2025** 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: Van Broderick, Acting Chair

1. Call to Order / Roll Call

2. Approval of Minutes — The minutes of the regular Lindon City Redevelopment Agency meeting of May 19, 2025 will be reviewed.

3. Public Hearing: FY2025 Final Budget; Resolution #2025-4-RDA. The RDA Board of Directors will receive public comment on the final Lindon City Redevelopment Agency (RDA) budget for Fiscal Year (FY) 2026. The tentative RDA budget for FY2026 was adopted after holding a public hearing on March 17, 2025. A public hearing was held on May 19, 2025 where the proposed budget was adopted and issues were discussed in detail. The Board of Directors will act to approve the final budget for FY2026, amend the budget for FY2025, and approve an agreement for services between the RDA and Lindon City for administrative services.

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.lindon.gov. 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.lindon.gov) websites.

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

Date: **June 11, 2025; Time: 4:30 p.m.**; Place: Lindon City Center, Lindon Police Dept., Lindon Community Development, Lindon Public Works, Lindon Community Center, Lindon Justice Court

RDA

2. Approval of Minutes — The minutes of the regular Lindon City Redevelopment Agency meeting of May 19, 2025 will be reviewed.

Sample Motion: I move to approve the RDA minutes from May 19, 2025.

The Lindon City Redevelopment Agency held a meeting on **Monday, May 19, 2025** beginning at approximately 6:18 pm in the Lindon City Center, City Council Chambers, 100 North State Street, Lindon, Utah.

Conducting: Carolyn O. Lundberg, Chairman

PRESENT

Carolyn Lundberg, Chairman
Van Broderick, Boardmember
Jake Hoyt, Boardmember
Steve Stewart, Boardmember
Cole Hooley, Boardmember
Lincoln Jacobs, Boardmember
Brian Haws, City Attorney
Kristen Aaron, Finance Director
Britni Laidler, Recorder

ABSENT

Adam Cowie, Executive Secretary

COUNCILMEMBER HOYT MOVED TO RECESS THE MEETING OF THE LINDON CITY COUNCIL AND CONVENE THE MEETING OF THE LINDON CITY REDEVELOPMENT AGENCY AT 7:30 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 Broderick	Aye
Boardmember Hooley	Aye
Boardmember Jacobs	Aye
Boardmember Hoyt	Aye
Boardmember Stewart	Aye

2. Review of Minutes – The minutes of the RDA meeting of March 17, 2025 were reviewed.

BOARDMEMBER JACOBS MOVED TO APPROVE THE MINUTES OF THE LINDON CITY RDA MEETING OF MARCH 17, 2025 AS PRESENTED. BOARDMEMBER HOYT SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

BOARDMEMBER HOOLEY	AYE
BOARDMEMBER BRODERICK	AYE
BOARDMEMBER JACOBS	AYE
BOARDMEMBER HOYT	AYE
BOARDMEMBER STEWART	AYE

THE MOTION CARRIED UNANIMOUSLY.

CURRENT BUSINESS –

3. Public Hearing: FY2025-26 proposed budget; FY2025 budget amendment; Resolution #2025-3-RDA. The Board of Directors will receive public comment

2 and review and consider Resolution #2025-3-RDA adopting the FY2026
 Proposed Budget for the RDA and amending the FY2025 budget. The RDA will
 4 hold a public hearing to amend the FY2025 budget and adopt the FY2026 Final
 Budget on June 16, 2025.

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

10 Kristen Aaron, Finance Director, presented the budget adjustments which
 included a transfer from the general fund and a payment for tax participation agreements
 12 related to the calendar year 2024 taxes within the 2025 fiscal year. She noted that for the
 upcoming fiscal year, the budget presentation encompassed multiple districts within the
 14 RDA that were either still receiving tax increment or maintaining balances to support
 ongoing and future projects.

16 Mrs. Aaron then detailed the allocation of funds across these districts, explaining
 18 the importance of ensuring that each area has the necessary financial resources to support
 its redevelopment goals and commitments. She closed by providing insights into the
 20 financial operations of the RDA, explaining revenue streams and projected expenditures
 for both the current adjustments and the proposed budget.

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

26 BOARDMEMBER BRODERICK MOVED TO CLOSE THE PUBLIC
 HEARING. BOARDMEMBER STEWART SECONDED THE MOTION. ALL
 28 PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

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

32 BOARDMEMBER BRODERICK MOVED TO APPROVE RESOLUTION
 34 #2025-3-RDA. BOARDMEMBER STEWART SECONDED. THE VOTE WAS
 RECORDED AS FOLLOWS:
 36 BOARDMEMBER HOOLEY AYE
 BOARDMEMBER BRODERICK AYE
 38 BOARDMEMBER JACOBS AYE
 BOARDMEMBER HOYT AYE
 40 BOARDMEMBER STEWART AYE
 THE MOTION CARRIED UNANIMOUSLY.

42 **ADJOURN -**

44 BOARDMEMBER HOYT MOVED TO ADJOURN THE MEETING OF THE
 46 LINDON CITY RDA AND RE-CONVENE THE MEETING OF THE LINDON CITY
 COUNCIL AT 7:34 P.M. BOARDMEMBER JACOBS SECONDED THE MOTION.
 48 ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Approved – June 16 , 2025

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Adam Cowie, Executive Secretary

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Carolyn O. Lundberg,
Chairman

RDA

3. **Public Hearing: FY2025 Final Budget; Resolution #2025-4-RDA.** The RDA Board of Directors will receive public comment on the final Lindon City Redevelopment Agency (RDA) budget for Fiscal Year (FY) 2026. The tentative RDA budget for FY2026 was adopted after holding a public hearing on March 17, 2025. A public hearing was held on May 19, 2025 where the proposed budget was adopted and issues were discussed in detail. The Board of Directors will act to approve the final budget for FY2026, amend the budget for FY2025, and approve an agreement for services between the RDA and Lindon City for administrative services.

Sample Motion: I move to (approve, continued, deny) Resolution #2025-4-RDA.

LINDON CITY REDEVELOPMENT AGENCY RESOLUTION 2025-04-RDA

A RESOLUTION OF THE LINDON CITY REDEVELOPMENT AGENCY AMENDING THE 2024-2025 FISCAL YEAR (FY2025) BUDGET, APPROVING AND ADOPTING A BUDGET FOR THE 2025-2026 FISCAL YEAR (FY2026) AND ENTERING INTO AN AGREEMENT WITH LINDON CITY TO PAY FOR THE USE OF VARIOUS SERVICES, FACILITIES AND SUPPLIES OF LINDON CITY WHICH WILL BE USED BY THE AGENCY DURING FY2026.

WHEREAS, Utah State Code Title 17C, requires the Lindon City Redevelopment Agency ("Agency") to prepare and adopt an annual budget for each fiscal year, which fiscal year is to be the same as the fiscal year of Lindon City, and to hold a public hearing on the budget after publishing notice of the hearing, and to make the proposed budget available for public inspection at least three days before the day of the commencement of the public hearing; and

WHEREAS, the Agency may amend the budget following the same procedures used to adopt the annual budget; and

WHEREAS, the Agency has prepared the amended budget for FY2025 which is attached hereto and incorporated herein; and

WHEREAS, the Agency has prepared the final budget for FY2026 which is attached hereto and incorporated herein; and

WHEREAS, the Agency has given due notice as required by statute and has held a public meeting on March 17, 2025 to adopt the FY2026 Tentative Budget and held a public hearing on May 19, 2025 to receive public comment and adopt the FY2026 Proposed Budget, and held a public hearing on June 16, 2025 on the amended FY2025 budget and adopt the final FY2026 budget; and

WHEREAS, the Agency desires to use certain services and facilities of Lindon City ("City") during FY2026 and the City is willing to make the desired services and facilities available to the Agency; and

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

THEREFORE, BE IT RESOLVED BY THE LINDON CITY REDEVELOPMENT AGENCY AS FOLLOWS:

Section 1. The Agency hereby amends and adopts the FY2025 budget which is attached hereto and incorporated herein.

Section 2. The Agency hereby adopts the annual budget for FY2026 which is attached hereto and incorporated herein.

Section 3. In order to fulfill the Agency's obligations under Utah State Code Title 17C, the Chair and/or Executive Secretary is hereby authorized and directed to file a copy of

the budgets as required, with the county/state auditor, the State Tax Commission and each property taxing entity affected by the distribution of property taxes. This shall be done within thirty days after adoption of the Budget.

Section 4. The Agency is hereby authorized to enter into a contract agreement concerning Redevelopment Agency Use of City Services and Facilities during FY2026 (“Agreement”) which is attached hereto as Exhibit A and incorporated herein by this reference.

Section 5. The Chair of the Agency is authorized to execute the Agreement on behalf of the Agency.

Section 6. This Resolution shall be effective as of the date of adoption.

PASSED and ADOPTED by the Board of the Lindon City Redevelopment Agency this 16th day of June, 2025.

Carolyn O. Lundberg, RDA Board Chair

ATTEST:

Adam M. Cowie, Executive Secretary

{Seal}

BOARD MEMBERS VOTING “AYE”

BOARD MEMBERS VOTING “NAY”

EXHIBIT A

**AGREEMENT CONCERNING
LINDON CITY REDEVELOPMENT AGENCY USE OF
CITY SERVICES AND FACILITIES DURING FISCAL 2025-2026**

WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City ("City") during fiscal year 2025-2026 (FY2026), and the City is willing to make the desired services and facilities available to the Agency; and

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

NOW THEREFORE, in consideration of the mutual promises of the parties to this Agreement and of other good and valuable consideration, City and Agency hereby agree as follows:

- 1. The Agency shall be entitled to utilize the time of City personnel, City facilities, City equipment and supplies, and such other resources of the City as the Agency from time to time may require in furtherance of Agency objectives and functions.

- 2. The Agency and the City have reviewed and anticipated the needs of the Agency, approved the Agency's budget for FY2026 and have concluded that the reasonable and fair value of the services, facilities and supplies the Agency will use during FY2026 is \$28,000. The City hereby agrees to accept this amount as compensation for the services, facilities and supplies in question and the Agency hereby agrees to pay this amount for said services, facilities, and supplies.

DATED this 16th day of June, 2025.

LINDON CITY, UTAH

LINDON REDEVELOPMENT AGENCY

Carolyn O. Lundberg, Mayor

Carolyn O. Lundberg, RDA Board Chair

ATTEST:

ATTEST:

Britni Laidler, City Recorder

Adam M. Cowie, Executive Secretary

2025-2026

FINAL BUDGET

LINDON

REDEVELOPMENT AGENCY FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
STATE STREET DISTRICT					
REVENUES					
State St - Interest Earnings	13,794	18,034	18,000	17,000	15,000
State St - Use of Fund Balance	52,227	-	-	-	324,000
TOTAL STATE ST REVENUES	66,021	18,034	18,000	17,000	339,000
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	-	2,700	14,000	14,000	14,000
Other Improvements	66,021	-	-	-	325,000
Trfr to Road Fund	-	-	-	-	-
Trfr to Rereation Fund	-	-	-	-	-
Appropriate to Fund Balance	-	15,334	4,000	3,000	-
TOTAL STATE ST EXPENDITURES	66,021	18,034	18,000	17,000	339,000

WEST SIDE DISTRICT

REVENUES					
West Side - Interest Earnings	717	1,089	1,050	1,050	800
West Side - Use of Fnd Balance	-	-	-	-	-
TOTAL WEST SIDE REVENUES	717	1,089	1,050	1,050	800
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	-	700	800	800	800
Other Improvements	-	-	-	-	-
Appropriate to Fund Balance	717	389	250	250	-
TOTAL WEST SIDE EXPENDITURES	717	1,089	1,050	1,050	800

DISTRICT #3

REVENUES					
District 3 - Interest Earnings	13,071	19,747	19,500	9,500	9,000
District 3 - Use of Fund Bal	-	-	-	248,825	-
TOTAL DISTRICT #3 REVENUES	13,071	19,747	19,500	258,325	9,000
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	6,443	12,693	8,325	8,325	8,325
Tax Participation Agreements	-	-	-	250,000	-
Other Improvements	-	-	-	-	-
Appropriate to Fund Balance	6,628	7,054	11,175	-	675
TOTAL DISTRICT #3 EXPENDITURES	13,071	19,747	19,500	258,325	9,000

700 NORTH CDA

REVENUES					
700N CDA - Interest Earnings	19,785	31,232	30,500	10,000	8,000
700N CDA - Tax Increment	166,541	179,358	180,000	193,600	200,000
700N CDA - Prior Yr Tax Incr	9,834	6,150	-	12,450	6,000
700N CDA - Sundry Revenue	-	-	-	-	-
Bond Proceeds	-	3,579,000	-	-	-
Trfr from General Fund	-	500,000	-	-	-
700N CDA - Use of Fund Balance	-	416,477	30,200	24,650	29,500
TOTAL 700N CDA REVENUES	196,160	4,712,216	240,700	240,700	243,500
EXPENDITURES					
Miscellaneous Expense	-	40	-	-	-
Professional & Tech Services	2,250	70,877	15,500	15,500	15,500
Insurance	-	-	-	-	-
Other Improvements	-	-	-	-	-
Property Purchase	-	4,617,499	-	-	-
Admin Costs to General Fund	23,800	23,800	25,200	25,200	28,000
Trfr to Debt Service	-	-	200,000	200,000	200,000
Appropriate to Fund Balance	170,110	-	-	-	-
TOTAL 700N CDA EXPENDITURES	196,160	4,712,216	240,700	240,700	243,500

2025-2026

FINAL BUDGET

LINDON

REDEVELOPMENT AGENCY FUND

	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Budget
LINDON PARK CRA					
REVENUES					
Lindon Park CRA - Int Earnings	-	-	-	-	-
Lindon Park CRA - Tax Incr	-	-	7,000	1,685	7,000
LndnPk CRA - Prior Yr Tax Incr	-	-	-	-	-
Trfr from General Fund	-	-	-	21,810	325,000
Lindon Prk CRA - Use of Fd Bal	-	700	-	761	-
TOTAL 700N CDA REVENUES	-	700	7,000	24,256	332,000
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	-	700	3,000	-	-
Tax Participation Agrmt	-	-	-	23,276	331,090
Admin Costs to General Fund	-	-	980	980	-
Appropriate to Fund Balance	-	-	3,020	-	910
TOTAL 700N CDA EXPENDITURES	-	700	7,000	24,256	332,000

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.

13. Review & Action: AT&T Cell Tower Agreement Addendum. The Council will review and consider a renewed lease agreement with AT&T Wireless Services for continued leasing of property for an existing equipment shed near a cell tower on city property at approximately 50 W 60 N (behind the Parks Dept garage).

Sample Motion: I move to (approve, deny, or continue) renewal of the lease agreement with AT&T Wireless Services (*as presented, or with changes*).

Market: CO/UT/WY/MT/SO. ID
 Cell Site No.: UTL04054
 Cell Site Name: LINDON JHS
 Fixed Asset No.: 10088467

REINSTATEMENT AND RATIFICATION OF AND FIRST AMENDMENT TO LEASE AGREEMENT

THIS REINSTATEMENT AND RATIFICATION OF AND FIRST AMENDMENT TO LEASE AGREEMENT ("First Amendment") dated as of the later date below is by and between Lindon City, a Municipal Corporation, having its principal office at 100 North State Street, Lindon, UT 84042 (hereinafter referred to as "**Landlord**") and New Cingular Wireless PCS, LLC, a Delaware limited liability company (successor by merger to Provo Cellular Telephone Company, d/b/a AT&T Wireless Services), having a mailing address at 1025 Lenox Park Blvd NE, 3rd Floor, Atlanta, GA 30319 (hereinafter referred to as "**Tenant**").

WHEREAS, Landlord and Tenant (or their predecessors in interest) entered into a Lease Agreement dated April 12, 2000 (hereinafter, the "**Agreement**"), whereby Landlord leased to Tenant certain Premises, therein described, that are a portion of the Property located at 50 West 60 North Street (aka 100 N State Street), Lindon, UT 84042; and

WHEREAS, the term of the Agreement expired on April 30, 2025, and Tenant has been in a month-to-month tenancy since such date; and Landlord has accepted Rent during such period; and

WHEREAS, Landlord and Tenant mutually desire to reinstate and renew the Agreement, memorialize such renewal period and modify the Agreement in certain other respects, all on the terms and conditions contained herein; and

WHEREAS, Landlord and Tenant desire to amend the Agreement to extend the term of the Agreement; and

WHEREAS, Landlord and Tenant desire to modify, as set forth herein, the Rent (as defined below) payable under the Agreement; and

WHEREAS, Landlord and Tenant desire to amend the Agreement to clarify the scope of Tenant's permitted use of the Premises; and

WHEREAS, Landlord and Tenant, in their mutual interest, further wish to amend the Agreement as set forth below.

NOW THEREFORE, in consideration of the foregoing and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Landlord and Tenant agree as follows:

- 1. Reinstatement and Ratification.** Landlord and Tenant hereby reinstate, ratify, confirm and adopt the Agreement, as amended herein. The Agreement, including all amendments thereto, if any, entered into prior to the date hereof, is attached hereto as Exhibit A.
- 2. Extension of Term.** The Term of the Agreement shall be extended to provide that the Agreement has a new initial term of five (5) years ("**New Initial Term**") commencing on May 1, 2025. The Agreement will automatically renew, commencing on the expiration of the New Initial Term, upon the same terms and conditions of the Agreement, for up to five (5) separate consecutive additional periods of sixty (60) months each (each an "**Additional Extension Term**" and each such Additional Extension Term shall be considered an Extension Term under the Agreement). Each Additional Extension Term will automatically renew without further action by either party, unless Tenant notifies Landlord in writing of Tenant's intention not to renew the Agreement at least sixty (60) days prior to the expiration of the

Market: CO/UT/WY/MT/SO. ID
 Cell Site No.: UTL04054
 Cell Site Name: LINDON JHS
 Fixed Asset No.: 10088467

current New Initial Term or any Additional Extension Term. Hereafter, “**Term**” shall include the New Initial Term, any applicable Additional Extension Terms, and any Holdover Term.

3. **Acknowledgement.** Landlord acknowledges that: (a) this First Amendment is entered into of the Landlord’s free will and volition; (b) Landlord has read and understands this First Amendment and the underlying Agreement and, prior to execution of this First Amendment, was free to consult with counsel of its choosing regarding Landlord’s decision to enter into this First Amendment and to have counsel review the terms and conditions of this First Amendment; (c) Landlord has been advised and is informed that should Landlord not enter into this First Amendment, the underlying Agreement between Landlord and Tenant, including any termination or non-renewal provision therein, would remain in full force and effect.
4. **Modification of Rent.** Commencing on May 1, 2025, the current rent payable under the Agreement shall be Two Thousand Thirty-Two and 14/100 Dollars (\$2,032.14) per month (“**Rent**”), partial months to be prorated, and shall continue during the Term, subject to adjustment as provided herein below. In the event of any overpayment of Rent prior to or after the date this First Amendment is fully executed by both parties, Tenant shall have the right to deduct from any future Rent payments an amount equal to the overpayment amount.

Future Rent Increase / Extension Term Increase. Paragraph 5(c) of the Agreement is hereby deleted in its entirety and Rent shall be adjusted as follows: in the first year of each Additional Extension Term exercised, the monthly Rent shall increase by twenty percent (20%) over the Rent paid during the previous year.

5. **Notices.** Paragraph 18 of the Agreement is hereby deleted in its entirety and replaced with the following:

18. NOTICES. For Notices of Default to Tenant, notices must be sent to Tenant’s Lease Administration Department by email at NoticeIntake@att.com; and to Tenant’s Law Department via first class certified or registered mail, return receipt requested or by a nationally recognized overnight courier, postage prepaid, addressed to:

Attn.: AT&T Legal Department,
 New Cingular Wireless PCS, LLC,
 Re: Cell Site #: UTL04054, Cell Site Name: Lindon JHS (UT)
 Fixed Asset No: 10088467
 208 S. Akard Street
 Dallas, TX 75202-4206

All other notices will be sent:

- (a) To Tenant’s Lease Administration Department by email at NoticeIntake@att.com with the FA#, Cell Site #, and Cell Site Name in the email subject line; and
- (b) To Landlord at:

Lindon City Administrator
 100 North State Street
 Lindon, UT 84042

Notices by email to Tenant’s Lease Administration Department will be effective on the first calendar day after it was sent unless the sender receives an automated message that the email has

Market: CO/UT/WY/MT/SO. ID
 Cell Site No.: UTL04054
 Cell Site Name: LINDON JHS
 Fixed Asset No.: 10088467

not been delivered. Electronic mail shall be sent with a read receipt, but a read receipt shall not be required to establish that notice was given and received. All other notices shall be effective when properly sent and received or refused, unless returned undelivered.

Either party hereto may change the place for the giving of notice to it by thirty (30) days' prior written notice to the other party hereto as provided herein.

6. **Permitted Use.** Tenant, its personnel, invitees, contractors, agents, subtenant/licensors, or its authorized subtenant, or assigns may use the Premises, at no additional cost or expense, for the transmission and reception of any and all communications signals and to add, modify, supplement, replace, upgrade, expand, including but not limited to the number and type(s) of antennas, or refurbish the equipment and/or improvements thereon, or relocate the same within the Premises at any time during the Term of this Agreement for any reason, or in order to be in compliance with any current or future federal, state or local mandated application, including but not limited to emergency 911 communication services or for any other reason. Landlord shall reasonably cooperate in obtaining governmental and other use permits or approvals necessary or desirable for the foregoing permitted use. If Landlord does not comply with the terms of this section, in addition to any other rights it may have at law, Tenant may terminate this Agreement and shall have no further liability to Landlord. If Landlord does not comply with the terms of this section, Tenant will have the right to exercise any and all rights available to it under law and equity, including the right to cure Landlord's default and to deduct the costs of such cure from any monies due to Landlord from Tenant.
7. **Capitalized Terms.** All capitalized terms used but not defined in this First Amendment shall have the same meanings as defined in the Agreement.
8. **Other Terms and Conditions Remain.** In the event of any inconsistencies between the Agreement and this First Amendment, the terms of this First Amendment shall control. Except as expressly set forth in this First Amendment, the Agreement otherwise is unmodified and remains in full force and effect. Each reference in the Agreement to itself shall be deemed also to refer to this First Amendment.

[SIGNATURES TO FOLLOW ON NEXT PAGE]

Market: CO/UT/WY/MT/SO. ID
Cell Site No.: UTL04054
Cell Site Name: LINDON JHS
Fixed Asset No.: 10088467

IN WITNESS WHEREOF, the parties have caused their properly authorized representatives to execute and seal this First Amendment on the date and year below.

LANDLORD:
 Lindon City, a Municipal Corporation

TENANT:
 New Cingular Wireless PCS, LLC,
 a Delaware limited liability company

By: AT&T Mobility Corporation
 Its: Manager

By: _____

By: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Market: CO/UT/WY/MT/SO. ID
Cell Site No.: UTL04054
Cell Site Name: LINDON JHS
Fixed Asset No.: 10088467

EXHIBIT A

Lease Agreement
(attached hereto)

Cell Site Number: UT 225
Address: 100 North State Street Lindon Utah

LEASE AGREEMENT

THIS LEASE AGREEMENT ("Agreement"), dated as of the date below, is entered into by Lindon City, a Municipal Corporation, with a Tax ID# of 87-6000242, having its principal office/residing at 100 North State Street Lindon UT 84042 (hereinafter referred to as "Landlord") and Provo Cellular Telephone Company, d/b/a AT&T WIRELESS SERVICES, a Delaware Partnership, having an office at 4393 South Riverboat Rd., Suite 400, Taylorsville, UT 84123 (hereinafter referred to as "Tenant").

BACKGROUND

Landlord owns that certain plot, parcel or tract of land, together with all rights and privileges arising in connection therewith, located in Lindon City, Utah County, State of Utah (collectively "Property"). The Property being further identified on the Legal Description of the Property attached hereto as Exhibit A. Tenant desires to use a portion of the Property in connection with its federally licensed communications business.

The parties agree as follows:

1. **LEASE OF PREMISES.** Landlord leases to Tenant a certain portion of the Property containing approximately 525 square feet as described on attached Exhibit B (collectively, "Premises").
2. **PERMITTED USE.** Tenant may use the Premises for the following: (i) transmission and reception of communications signals; (ii) to construct, install, operate, maintain, repair, replace, protect and secure, its communication fixtures and related equipment, cables, accessories and improvements (collectively, the "Communication Facility"); including twelve (12) antennas, an equipment shelter, fencing and any other accessories necessary to the successful and secure operation of the Communication Facility; and (iii) any activities related to the forgoing. Provided Tenant does not interfere with other wireless providers. Landlord and Tenant agree that Exhibit C shows the initial installation of Tenant and that it does not limit Tenant's rights under this paragraph. Landlord's execution of this Agreement will signify Landlord's approval of Exhibit A, B, and C. Tenant has the right (i) to install and operate transmission cables from the equipment shelter to the antennas, electric lines from the main feed to the equipment shelter, and communication lines from the main entry point to the equipment shelter and (ii) to erect, construct or make Property improvements, alterations, or additions appropriate for Tenant's use ("Tenant Changes"). Tenant Changes include the right to construct and maintain a fence around the Premises or undertake any other appropriate means to restrict and secure access to the Premises. Use of tower facility is subject to Sprint Site USA agreement.
3. **INSTALLATIONS.** Tenant agrees to comply with all applicable governmental laws, rules, statutes and regulations, relating to its use of the Communication Facility on the Property. Tenant has the right to modify, supplement, replace, upgrade, expand the equipment, increase the number of antennas or relocate the Communication Facility within the Premises at any time during the term of this Agreement. Tenant will be allowed to make such alterations to the Property in order to accomplish Tenant's Changes or to insure that Tenant's Communication Facility complies with all applicable federal, state or local laws, rules or regulations. Installations may be subject to Landlord approval. Approval not to be unreasonably withheld, and will not interfere with other users in area. Tenant will also install equipment to deter birds from roosting on Tenants equipment. Tenant shall promptly respond to complaints from neighbors and Landlord relating to bird roosting or nesting.

4. **TERM.** (a) The initial lease term will be five (5) years ("Initial Term"), commencing upon the Commencement Date, as defined below. The Initial Term will terminate on the last day of the month in which the fifth annual anniversary of the Commencement Date occurred.

(b) This Agreement will automatically renew for four (4) additional five (5) year Term(s) (the "Extension Term"), upon the same terms and conditions unless the Tenant notifies the Landlord in writing of Tenant's intention not to renew this Agreement at least ninety (90) days prior to the expiration of the existing Term.

(c) If Tenant remains in possession of the Premises after the termination or expiration of this Agreement then Tenant will be deemed to be occupying the Premises on a month to month basis (the "Holdover Term"), subject to the terms and conditions of this Agreement.

(d) The Initial Term, and the Extension Term and the Holdover Term are collectively referred to as the Term. ("Term").

5. **RENT.** (a) Commencing on the date that Tenant commences construction (the "Commencement Date"), Tenant will pay the Landlord a monthly rental payment of \$816.67, plus any applicable tax, to Landlord, at the address set forth above, on or before the 5th day of each calendar month in advance or to such other person, firm, or place as Landlord may, from time to time, designate in writing at least thirty (30) days in advance of any due date. Rent will be prorated for any partial month.

(b) Tenant shall have the right to use a direct deposit system with regard to Rent payments. Landlord agrees to cooperate with Tenant in providing requisite information to Tenant for such direct deposit. The implementation of the direct deposit system shall be at Tenant's expense.

(c) In the first year of each exercised Extension Term, the monthly rent shall be increased by twenty percent (20%) over the previous year's rent.

6. **APPROVALS.** (a) Landlord agrees that Tenant's ability to use the Premises is contingent upon its suitability for Tenant's intended use from both an economic and technical engineering basis and Tenant's ability to obtain all governmental licenses, permits, approvals or other relief required of or deemed necessary or appropriate by Tenant for its use of the Premises, including without limitation applications for zoning variances, zoning ordinances, amendments, special use permits, and construction permits (collectively referred to as "Governmental Approvals"). Landlord specifically authorizes Tenant to prepare, execute and file all necessary or appropriate applications to obtain Governmental Approvals for its use under this Agreement and to reasonably cooperate with the same.

(b) Tenant has the right to obtain a title report or commitment for a leasehold title policy from a title insurance company of its choice and to have the Property surveyed by a surveyor of choice.

(c) Tenant may also obtain, at Tenant's sole cost and expense, soil boring, percolation, engineering procedures, environmental investigation or other tests or reports ("Tests") on, over, and under the Property, necessary to determine if the Tenant's use of the Premises will be compatible with Tenant's engineering specifications, system, design, operations or Governmental Approvals.

7. **TERMINATION.** This Agreement may be terminated, without penalty or further liability, as follows:

(a) by either party on thirty (30) days prior written notice, if the other party remains in default under Paragraph 15 of this Agreement after the applicable cure periods;

(b) by Tenant on sixty (60) days prior written notice, if Tenant is unable to obtain, maintain, or otherwise forfeits or cancels any required approval(s) or the issuance of a license or permit by any agency, board, court or other governmental authority necessary for the construction or operation of the Communication Facility as now and hereafter intended by Tenant; or if the Premises become unsuitable for Tenant's operation due to governmental regulations; or if Tenant determines in its sole discretion that the cost of obtaining or retaining the same is commercially unreasonable;

(c) by Tenant on sixty (60) days prior written notice, if Tenant determines, in its sole discretion that Tenant's use of the Premises (as the same may have been modified from time to time) is no longer consistent with the optimal operation of Tenant's communications network based upon either technical or economic considerations in Tenant's sole discretion;

(d) by Tenant on sixty (60) days prior written notice, if Tenant determines that interference by or to Tenant's use of the Premises cannot be resolved to Tenant's satisfaction;

(e) by Tenant immediately upon notice, if destruction or damage to the Premises or the taking thereof (by partial condemnation or otherwise) is sufficient, in Tenant's reasonable judgment, to adversely affect Tenant's use of the Premises; or

(f) by Tenant immediately upon notice, if Tenant determines, in its sole discretion, due to the title results, survey results or Tests, that the condition of the Premises is unsatisfactory or Tenant believes that the leasing or continued leasing of the Premises would expose Tenant to undue risks of government action or intervention or third-party liability.

If this Agreement is terminated for any reason outlined in this paragraph, any prepaid rent will be refunded on a prorata basis.

8. INSURANCE.

(a) Tenant will carry during the Term, at its own cost and expense, the following insurance: (i) "All Risk" property insurance for its property's replacement cost; (ii) commercial general liability insurance with a minimum limit of liability of \$1,000,000 combined single limit for bodily injury or death/property damage arising out of any one occurrence; and (iii) Workers' Compensation Insurance as required by law.

(b) Tenant will name the Landlord as an additional insured under its commercial general liability policy. Tenant will require its insurance company to give at least thirty (30) days prior written notice of termination or cancellation of the policy to the additional insured, except for termination or cancellation for non-payment of premium, which notice will be ten (10) days.

(c) Notwithstanding anything in this Agreement, with respect to all loss, damage, or destruction to the insured party's property (including rental value and business interruption) occurring during the term of this Agreement, Landlord and Tenant hereby releases and waives all claims (except for willful misconduct and negligence) against the other party, and each of the other party's, employees, agents, officers, and directors. Landlord and Tenant will make a reasonable effort to include in their property insurance policy or policies a waiver of subrogation provision whereby any such release does not adversely affect such policies or prejudice any right of the insured party to recover thereunder.

9. INTERFERENCE.

(a) Where there are prior existing radio frequency users on the Landlord's property, the Landlord will provide Tenant with a list of all current radio frequency user(s) (and their frequencies) on the Property to allow Tenant to evaluate the potential for interference. Tenant warrants that its use of the Premises will not interfere with existing third parties on the Premises as long as the current user(s) operate and continue to operate within their frequencies, and in accordance with all applicable laws and regulations.

(b) Landlord will not grant, after the date of this Agreement, a lease, license or any other right to any third party for use of Landlord's Property, if such use may in any way adversely affect or interfere with Tenant's Communication Facility. Landlord will notify Tenant prior to granting any third party the right to install and operate communications equipment on Landlord's Property. Nothing contained herein will restrict Tenant nor its successors and assigns from installing and modifying its/their communication equipment.

(c) Landlord will not use, nor will Landlord permit its employees, tenants, licensees, invitees or agents to use, any portion of the Property or any of Landlord's other properties in any way which interferes with the operations of Tenant or the rights of Tenant under this Agreement. Landlord will cause such interference to cease upon not more than twenty-four (24) hour notice from Tenant. In the event any such interference does not cease within the aforementioned cure period then the parties acknowledge that Tenant will suffer irreparable injury, and therefore, Tenant will have the right, in addition to any other rights that it may have at law or in equity, for Landlord's breach of this Agreement, to elect to enjoin such interference or to terminate the Agreement upon notice to Landlord.

10. INDEMNIFICATION. (a) Tenant agrees to indemnify, defend and hold Landlord harmless from and against any direct injury, loss, damage or liability (or any claims in respect of the foregoing), costs or expenses (including reasonable attorneys' fees and court costs) resulting from the installation, use, maintenance, repair or removal of the Communication Facility or the breach of any provision of this Agreement, except to the extent attributable to the negligent or intentional act or omission of Landlord, its employees, agents or independent contractors.

(b) Landlord agrees to indemnify, defend and hold Tenant harmless from and against any and all direct injury, loss, damage or liability (or any claims in respect of the foregoing), costs or expenses (including reasonable attorneys' fees and court costs) arising from the actions or failure to act of Landlord or its employees or agents, or the breach of any provision of this Agreement, except to the extent attributable to the negligent or intentional act or omission of Tenant, its employees, agents or independent contractors.

11. WARRANTIES. (a) Tenant and Landlord each acknowledge and represent that it is duly organized, validly existing and in good standing and has all rights, power and authority to enter into this Agreement and bind itself thereto through the party set forth as signatory for the party below.

(b) Landlord represents and warrants that: Landlord (i) solely owns the Property as a legal lot in fee simple, or controls the Property by lease or license, unencumbered by any undisclosed liens, restrictions, mortgages, covenants, conditions, easements, leases, agreements of record or not of record, which would adversely affect Tenant's use and enjoyment of the Premises under this Agreement; (ii) as long as Tenant is not in default then Landlord grants to Tenant sole, actual, quiet and peaceful use, enjoyment and possession of the Premises; (iii) its execution and performance of this Agreement will not violate any Laws, ordinances, covenants or the provisions of any mortgage, lease or other agreement binding on the Landlord; and (iv) if the Property is or becomes encumbered by a deed to secure a debt, mortgage or other security interest, Landlord will use best efforts to provide promptly to Tenant a Subordination, Non-Disturbance and Attornment Agreement in the form of Exhibit 2.

12. ENVIRONMENTAL. (a) Landlord represents, warrants and agrees that: (i) the Property and its uses and operations complies, and will comply, with all local, state and federal statutes or regulations, or ordinances pertaining to the environment or natural resources ("Environmental Laws"); (ii) the Property has not been used or allowed to be used by Landlord or, to the best of Landlord's knowledge, by any previous owner, to emit through ground, water or air, refine, manufacture, generate, produce, store, contain, handle, transfer, process, treat, transport, or dispose of hazardous substances

or hazardous wastes, products or pollutants, including without limitation asbestos, oil, petroleum products and their by-products, (collectively called "Hazardous Substance") as defined and regulated under any Environmental Laws; (iii) the Property has never been the subject of any federal or state Hazardous Substance related list; (iv) the Property has never required closure or clean-up of Hazardous Substance; and (v) no asbestos, Polychlorinated Biphenyls or other Hazardous Substance or underground or above ground storage tanks exist or have existed or will exist on the Property. Landlord warrants and represents that it will be solely liable for the clean-up and removal of Hazardous Substance and any related activities, including but not limited to the restoration of the Property related to Hazardous Substances now and in the future existing on the Property except to the extent generated by Tenant. Landlord will defend, indemnify and hold Tenant harmless from and against any and all direct liabilities, damages, losses, costs, assessments, penalties, fines, expenses and fees, including reasonable legal fees, consultant fees and expert witness fees, related to Landlord's breach of any of the above representations and warranties.

(b) Tenant represents, warrants and agrees to conduct its activities on the Premises in compliance with all applicable Environmental Laws. Tenant will not use, generate, release, manufacture, refine, produce, store, or dispose of any Hazardous Substance on, under, or about the Leased Premises, except for the use of sealed batteries for emergency back-up, any fire suppression system and small quantities of cleaning products ordinarily used by commercial businesses. Tenant agrees to defend, indemnify and hold harmless Landlord from and against any and all direct liabilities, damages, losses, costs, assessments, penalties, fines, expenses and fees, including reasonable legal fees, that Landlord may suffer due to the existence or discovery of Hazardous Substance on the Property, or released into the environment that are directly caused by Tenant's use of the Premises.

(c) The indemnifications of this Paragraph specifically include reasonable costs, expenses and fees incurred in connection with any investigation of Property conditions or any clean-up, remedial, removal or restoration work required by any governmental authority. The provisions of this Paragraph will survive the expiration or termination of this Agreement.

13. ACCESS. Landlord will be permitted access to the Premises: (i) for emergencies without prior notice to Tenant, so long as Tenant is notified as soon thereafter as reasonably practicable; and (ii) with reasonable prior notice to Tenant to make necessary repairs; in all cases provided that Tenant's equipment, technology and proprietary interests remain secure and the Communication Facility's operation is not adversely affected.

At all times throughout the term of this Agreement, and at no additional charge to Tenant, Landlord will provide, as further set forth in Exhibit B, Tenant and its employees, agents, and subcontractors, with twenty-four hour, seven day access to and over the Property, from an open and improved public road to the Premises, for the installation, maintenance and operation of the Communication Facility and any utilities serving the Premises. Upon Tenant's request, Landlord will execute an easement evidencing this right. In the event any public utility is unable to use the access or easement provided to Tenant then the Landlord hereby agrees to grant an additional access or easement either to Tenant or to the public utility, for the benefit of Tenant, at no cost to Tenant.

14. REMOVAL/RESTORATION. All portions of the Communication Facility brought onto the Property by Tenant will be and remain Tenant's personal property and, at Tenant's option, may be removed by Tenant at any time during the Term. Landlord covenants and agrees that no part of the Communication Facility constructed, erected or placed on the Premises by Tenant will become, or be considered as being affixed to or a part of, the Property, it being the specific intention of the Landlord that all improvements of every kind and nature constructed, erected or placed by Tenant on the Premises will be and remain the property of the Tenant and may be removed by Tenant at any time during the Term. Within

ninety (90) days of the termination of this Agreement, Tenant will remove all such improvements. Footings, foundations, and concrete will be removed. Tenant will, to the extent reasonable, restore the Premises to its condition at the commencement of the Agreement, reasonable wear and tear and loss by casualty or other causes beyond Tenant's control excepted. Tenant will not be responsible for the replacement of any trees, shrubs, or other vegetation, if applicable, nor will Tenant be required to remove from the Premises or the Property any underground utilities.

15. MAINTENANCE ; UTILITIES. (a) Tenant will, at Tenant's expense, keep and maintain the Premises in good condition, reasonable wear and tear and damage from the elements excepted. Landlord will maintain and repair the Property and access thereto, in good and tenantable condition, subject to reasonable wear and tear and damage from the elements.

(b) Tenant will be solely responsible for and promptly pay all utilities charges for electricity, telephone service or any other utility used or consumed by Tenant on the Premises. Landlord will fully cooperate with any utility company requesting an easement over, under and across the Property in order for the utility company to provide service to the Tenant. During any application period the Tenant will have the right to temporarily use Landlord's electricity and will pay the Landlord the current local utility rate for electric consumed by Tenant. In the event Tenant cannot secure its own metered electrical supply, Tenant will have the right, at its own cost and expense, to submeter from the Landlord. Tenant will pay on a monthly basis the current local utility company rate for submetered electric, after the meter is read by the Landlord and billed to Tenant. Landlord will not be responsible for interference with, interruption of or failure, beyond the reasonable control of Landlord, of such services to be furnished or supplied by Landlord.

16. DEFAULT AND RIGHT TO CURE. (a) The following will be deemed a default by Tenant and a breach of this Agreement: (i) non-payment of Rent if such rent remains unpaid for more than thirty (30) days after receipt of written notice of such failure to pay from Landlord; or (ii) Tenant's failure to perform any other term or condition under this Agreement within forty-five (45) days after receipt of written notice from Landlord specifying the failure. No such failure, however, will be deemed to exist if Tenant has commenced to cure such default within such period and provided that such efforts are prosecuted to completion with reasonable diligence. Delay in curing a default will be excused if due to causes beyond the reasonable control of Tenant.

(b) The following will be deemed a default by Landlord and a breach of this Agreement. Landlord's failure to perform any term or condition under this Agreement within forty-five (45) days after receipt of written notice from Tenant specifying the failure. No such failure, however, will be deemed to exist if Landlord has commenced to cure the default within such period and provided such efforts are prosecuted to completion with reasonable diligence. Delay in curing a default will be excused if due to causes beyond the reasonable control of Landlord.

17. ASSIGNMENT/SUBLEASE. (a) Landlord may assign this Agreement provided said assignee will assume, recognize and also become responsible to Tenant for, the performance of all of the terms and conditions to be performed by Landlord under this Agreement.

(b) Tenant may assign or sublet all or any part of this Agreement, and all or any rights, benefits, liabilities and obligations hereunder, to (i) any person or business entity which is a parent, subsidiary or affiliate of Tenant; (ii) any person or business entity that controls or is controlled by or under common control with Tenant; (iii) any person or business entity that is merged or consolidated with Tenant or purchases a majority or controlling interest in the ownership or assets of Tenant; or (iv) any person or business entity which is licensed by the FCC to operate a wireless communications business. Upon notification to Landlord by Tenant of any such action, Tenant will be relieved of all future performance, liabilities and

obligations under this Agreement to the extent of such assignment or sublease. Tenant may not otherwise assign or sublet this Agreement without Landlord's consent. Tenant will notify Landlord of any subletting agreements Tenant has entered into.

18. NOTICES. All notices, requests, demands and communications hereunder will be given by first class certified or registered mail, return receipt requested, or by a recognized overnight courier, postage prepaid, to be effective when properly sent and received, refused or returned undelivered. Notice will be addressed to the parties at the addresses set forth below:

To Landlord: Lindon City Administrator
100 North State Street
Lindon , UT 84042

with a copy to: Lindon City Attorney
Duval, Hansen, Witt & Morley
110 South Main Street
Pleasant Grove, UT 84062

To Tenant: Provo Cellular Telephone Company
4393 South Riverboat Rd., Suite 400
Taylorsville, UT 84123
Telephone: (801) 580-5217
Facsimile: (801) 532-5648

With a copy to: Senior Regional Counsel
AT&T Wireless-Provo Cellular Telephone Company
Legal Department
2729 Prospect Dr. Ste. 200
Rancho Cordova, CA 95670
Telephone: (916) 843-6905
Facsimile: (916) 843-8547

With a copy to: AT&T Wireless - Provo Cellular Telephone Company
2729 Prospect Dr. Ste. 200
Rancho Cordova, CA 95670

Either party hereto may change the place for the giving of notice to it by written notice to the other as provided herein.

19. SEVERABILITY. If any term or condition of this Agreement is found unenforceable, the remaining terms and conditions will remain binding upon the parties as though said unenforceable provision were not contained herein.

However, if the invalid, illegal or unenforceable provision materially affects this Agreement then the Agreement may be terminated by either party on ten (10) days prior written notice to the other party hereto.

20. TAXES. Tenant will pay all personal property taxes assessed on, or any portion of such taxes attributable to, the Communication Facility. Tenant, upon presentation of sufficient and proper documentation, will pay, within thirty (30) days, any increase in real property taxes levied against the Property (excluding any additional taxes that relate to the period prior to the Commencement Date, i.e., rollback taxes) which is directly attributable to Tenant's use of the Property, provided Tenant will be entitled to appeal any such increase payable by it. Landlord agrees that it will cooperate, within reason, with an appeal of such taxes and will promptly pay when due all real estate taxes levied against the Property.

21. CONDEMNATION. In the event Landlord receives notification of any condemnation proceedings affecting the Property, Landlord will provide notice of the proceeding to Tenant within forty-eight (48) hours. If a condemning authority takes all of the Property, or a portion sufficient, in Tenant's sole determination, to render the Premises unsuitable for Tenant, this Agreement will terminate as of the date the title vests in the condemning authority. The parties will be entitled to share in the condemnation proceeds in proportion to the values of their respective interests in the Property, which for Tenant will include, where applicable, the value of its Communication Facility, moving expenses, prepaid rent, and business dislocation expenses. Tenant will be entitled to reimbursement for any prepaid Rent.

22. CASUALTY. Landlord will provide notice to Tenant of any casualty affecting the Property within forty-eight hours of the casualty. If any part of the Communication Facility or Property is damaged by fire or other casualty so as to render the Premises unsuitable, in Tenant's sole determination, then Tenant may terminate this Agreement by providing written notice to the Landlord, which termination will be effective as of the date of such damage or destruction. Upon such termination, Tenant will be entitled to collect all insurance proceeds payable to Tenant on account thereof and to be reimbursed for any prepaid Rent.

23. BROKER FEES. Tenant and Landlord each acknowledges and represents to the other that no broker or other person was used by it in connection with this transaction. If any claims, actions or proceedings are brought against either party ("Indemnitee") by reason of any broker, finder or other person claiming to have dealt with the other party ("Indemnitor") in connection with this transaction and/or the Premises, then the Indemnitor hereby agrees to indemnify, hold harmless and defend the Indemnitee from and against all liabilities arising from such claims, and all reasonable costs and expenses incurred in connection therewith (including, without limitation, reasonable legal fees and disbursements). The provisions of this Article will survive the termination of this Agreement.

24. MISCELLANEOUS.

(a) Amendment; Waiver. This Agreement cannot be amended, modified or revised unless done in writing and signed by an authorized agent of Landlord and Tenant. No provision may be waived except in writing signed by the party waiving said right.

(b) Short Form Lease. Either party will, at any time upon fifteen (15) days prior written notice from the other, execute, acknowledge and deliver to the other a recordable Memorandum of Lease. Either party may record this memorandum at any time, in its absolute discretion.

(c) Bind And Benefit. The terms and conditions contained in this Agreement will run with the Property and inure to the benefit of the parties, their respective heirs, executors, administrators, successors and assigns.

(d) Entire Agreement. This Agreement and the exhibits attached hereto, all being a part hereof, constitute the entire agreement of the parties hereto and will supersede all prior offers, negotiations and agreements.

(e) Governing Law. This Agreement will be governed by the laws of the state in which the Premises are located, without regard to conflicts of law.

(f) Interpretation. Unless otherwise specified, the following rules of construction and interpretation apply: (i) captions are for convenience and reference only and in no way define or limit the construction of the terms and conditions hereof; (ii) use of the term "including" will be interpreted to mean "including but not limited to"; (iii) whenever a party's consent is required under this Agreement, except as otherwise stated in the Agreement or as same may be duplicative, such consent will not be unreasonably withheld, conditioned or delayed; (iv) exhibits are an integral part of the Agreement and are incorporated by reference into this Agreement; (v) use of the terms "termination" or "expiration" are interchangeable, and (vi) reference to a default will take into consideration any applicable notice, grace and cure periods.

(g) Estoppel. Either party will, at any time upon fifteen (15) days prior written notice from the other, execute, acknowledge and deliver to the other a statement in writing (i) certifying that this Agreement is unmodified and in full force and effect (or, if modified, stating the nature of such modification and certifying this Agreement, as so modified, is in full force and effect) and the date to which the rent and other charges are paid in advance, if any, and (ii) acknowledging that there are not, to such party's knowledge, any uncured defaults on the part of the other party hereunder, or specifying such defaults if any are claimed. Any such statement may be conclusively relied upon by any prospective purchaser or encumbrancer of the Premises. Failure to deliver such a statement within such time will be conclusive upon the requesting party that (i) this Agreement is in full force and effect, without modification except as may be properly represented by the requesting party, (ii) there are no uncured defaults in either party's performance, and (iii) no more than one month's rent has been paid in advance.

(h) No Option. The submission of this Agreement for examination or consideration does not constitute a reservation of or option for the Premises. This Agreement will become effective as an Agreement only upon the legal execution, acknowledgment and delivery hereof by Landlord and Tenant.

(i) Attorney Fees. If either party is required to employ an attorney to enforce or interpret this agreement, then the prevailing party shall reimburse its reasonable attorney fees and costs, even if litigation is not filed.

IN WITNESS WHEREOF, the undersigned has caused this Agreement to be executed this 12 day of APRIL, 2000.

"LANDLORD"

Lindon City

By: *James A. [Signature]*

Its: MAYOR

"TENANT"

Provo Cellular Telephone Company

By: *Dale O. Buxton*

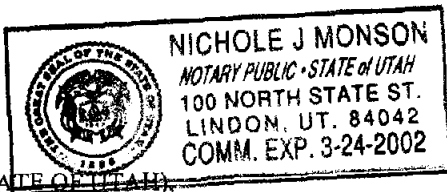
Dale O. Buxton

Its: System Development Manager

STATE OF Utah)
COUNTY OF Utah) ss:

On this 10th day of April, 2000 before me personally appeared Harold E. Elbertson, known to me to be the individual described herein, who executed the within and foregoing instrument, and acknowledged that he signed the same as a free and voluntary act and deed for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

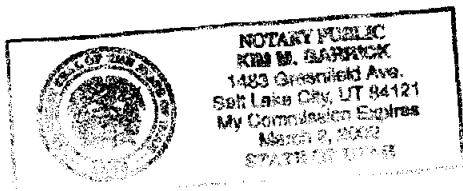


Nichole J. Monson
Notary Public
My Commission Expires: 3-24-2002

STATE OF UTAH),
) ss:
COUNTY OF SALT LAKE)

On this 4 day of April, 2000, before me personally appeared Dale O. Buxton, known to me to be the System Development Manager of Provo Cellular Telephone Company the corporation that executed the within and foregoing instrument, and acknowledged the said instrument to be the free and voluntary act and deed of said corporation for the uses and purposes therein mentioned, and on oath stated that he was authorized to execute said instrument.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.



Kim M. Garrick
Notary Public
My Commission Expires: _____

EXHIBIT A

to the Site Lease Agreement dated 12 APR 2000,
 between
 Lindon City, as Landlord,
 and
 Provo Cellular Telephone Company, as Tenant

Legal Description

The property is legally described as follows:

PARCEL #1: COMMENCING AT A POINT IN A FENCE LINE, WHICH POINT IS SOUTH 1.01 FEET AND WEST 773.20 FEET FROM THE EAST QUARTER CORNER OF SECTION 33, TOWNSHIP 5 SOUTH, RANGE 2 EAST, SALT LAKE BASE AND MERIDIAN; THENCE NORTH 89 DEGREES 55 MINUTES 30 SECONDS EAST 462.72 FEET; THENCE SOUTH 60 DEGREES 00 MINUTES EAST 193.48 FEET; THENCE SOUTH 373.57 FEET; THENCE WEST 110.00 FEET; THENCE SOUTH 81.00 FEET; THENCE EAST 220.00 FEET; THENCE SOUTH 45.49 FEET; THENCE SOUTH 89 DEGREES 41 MINUTES 30 SECONDS WEST 668.00 FEET; THENCE NORTH 31 DEGREES 58 MINUTES 40 SECONDS WEST 442.29 FEET; THENCE NORTH 63 DEGREES 40 MINUTES EAST 115.00 FEET; THENCE ALONG THE ARC OF A 303.14 FOOT RADIUS CURVE TO THE RIGHT 85.00 FEET (CHORD BEARS NORTH 71 DEGREES 42 MINUTES EAST 84.73 FEET) THENCE NORTH 8 DEGREES 21 MINUTES 20 SECONDS WEST 148.48 FEET TO THE POINT OF BEGINNING. EXCEPTING THEREFROM THE SOUTH 46 FEET TO ABOVE DESCRIBED PROPERTY.

PARCEL #2: COMMENCING AT A POINT IN A FENCE LINE, WHICH POINT IS SOUTH 1.01 FEET AND WEST 773.20 FEET FROM THE EAST QUARTER CORNER OF SECTION 33, TOWNSHIP 5 SOUTH, RANGE 2 EAST, SALT LAKE BASE AND MERIDIAN; THENCE SOUTH 89 DEGREES 55 MINUTES 30 SECONDS WEST 65.00 FEET; THENCE SOUTH 79.86 FEET; THENCE SOUTH 70 DEGREES 00 MINUTES WEST 141.09 FEET TO THE EAST SIDE OF HIGHWAY #91; THENCE ALONG THE EAST SIDE OF HIGHWAY #91 SOUTH 31 DEGREES 58 MINUTES 40 SECONDS EAST 102.62 FEET; THENCE

NORTH 63 DEGREES 40 MINUTES EAST 94.03 FEET; THENCE ON THE ARC OF A 303.14 FOOT RADIUS CURVE TO THE RIGHT 85.00 FEET, THE CHORD BEARS NORTH 71 DEGREES 42 MINUTES EAST FOR 84.73 FEET; THENCE NORTH 8 DEGREES 21 MINUTES 20 SECONDS WEST 148.48 FEET TO BEGINNING. BASIS OF BEARING THIS SURVEY, THE LINE FROM THE EAST QUARTER CORNER TO THE SOUTHEAST CORNER OF SAID SECTION 33 WAS TAKEN AS SOUTH.

For Information Only
 Property address:

100 NORTH STATE STREET
 LINDON, UTAH 84042

EXHIBIT B

to the **Site Lease Agreement** dated 12 APR 2000,
 between
 Lindon City as Landlord,
 and
Provo Cellular Telephone Company, as Tenant

Location of Premises

The location of the Premises (including easements) within the Property is more particularly described or depicted as follows:

Legal Description

The property is legally described as follows:

NARRATIVE

The purpose of this survey is to describe a parcel of land for a telecommunications site located on Lindon City Corporation property. The basis of bearings and horizontal and vertical control are derived from the Utah County Surveyor's Section Tie Sheets for the East quarter corner and the Southeast corner of Section 33, Township 5 South, Range 2 East, Salt Lake Base and Meridian.

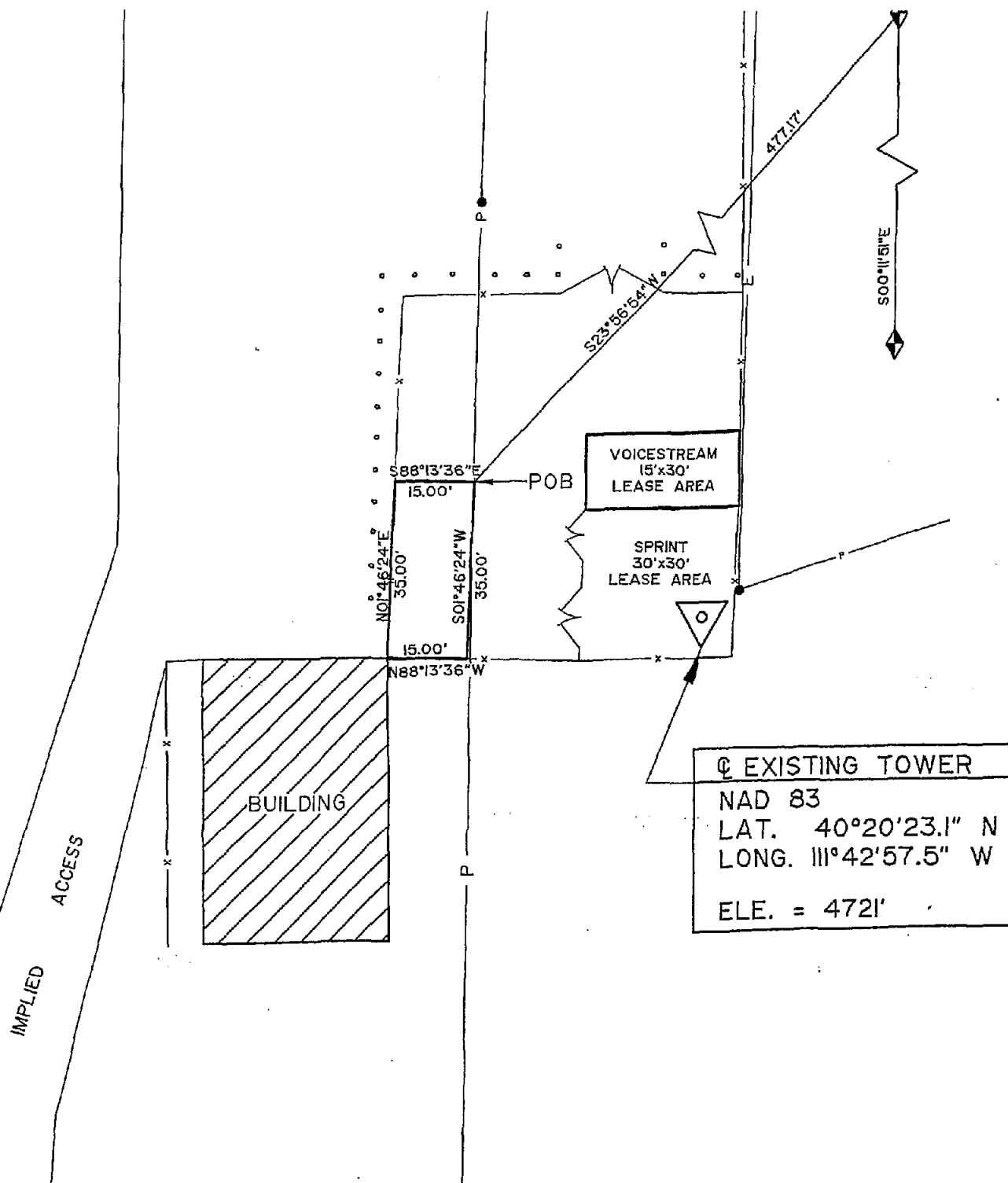
LEASE PARCEL DESCRIPTION

A parcel of land being part of an entire tract as described by a Warranty Deed recorded in Book 1279 at Page 288 as Entry Number 9236 of the Utah County Recorder's Office, situate in the Southeast quarter of Section 33, Township 5 South, Range 2 East, Salt Lake Base and Meridian, Lindon, Utah County, Utah described as:

Beginning at a point 477.17 feet South 23°56'54" West from the East quarter corner of Section 33, Township 5 South, Range 2 East, Salt Lake Base and Meridian; and running thence S.01°46'24"W 35.00 feet; thence N.88°13'36"W 15.00 feet; thence N.01°46'24"E 35.00 feet; thence S.88°13'36"E 15.00 feet to the point of beginning. The above described part of an entire tract contains 525 square feet or 0.012 acre.

EXHIBIT C

to the Site Lease Agreement dated 12 APR 2000
 between
 Lindon City, as Landlord,
 and
 Provo Cellular Telephone Company, as Tenant

Site Plan

14. Review & Action: Lobbyist participation through Interlocal Agreement to benefit new school district. The Council will review and consider possible financial participation with other member cities that are part of the new Timpanogos School District, to hire a lobbying firm to assist in future legislative efforts.

Sample Motion: I move to (approve, deny, or continue) financial participation for lobbying efforts as presented (*as presented, or with changes*).

The interlocal committee consisting of the four cities that are part of the new Timpanogos School District have solicited proposals from lobbying firms and interviewed top candidates. This action is found necessary by the interlocal group to assist with legislative efforts that are deemed beneficial to the new school district and taxpayers within our cities.

The desired firm, The Lockhart Group, will provide these services through the next legislative session for \$80,000. The current interlocal agreement dictates that costs incurred by the cities for school district matters associated with the new district creation will be split equally between the four cities. Therefore, it's anticipated that **Lindon's portion of this expense will be \$20,000.** This amount was included in the final FY2026 Budget presented earlier this evening. This is a cost that will most likely not be reimbursed by a future school district since state law prohibits school districts from hiring lobbyists.

15. Closed Session - The City Council will discuss potential purchase or sale of real property and pending or possible litigation per Utah Code 52-4-205(1)(e) & 52-4-205(1)(c). This session is closed to the general public.

Sample Motions:

- I move to enter a closed session. (roll-call vote)

Discussion

- I move to close the closed session and reconvene the regular City Council meeting.

ADJOURN