

Lindon City Council Staff Report

Prepared by Lindon City
Administration

February 19, 2026



Notice of Meeting of the **Lindon City Council**

The Lindon City Council will hold a meeting at **5:30 pm on Thursday, February 19, 2026** 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 – 5:30 P.M. - Conducting: Carolyn Lundberg, Mayor
Invocation: Jake Hoyt, Councilmember
Pledge of Allegiance: By invitation

- 1. Call to Order / Roll Call**
- 2. Open Session for Public Comment** (*For items not listed on the agenda*)
- 3. Review & Action: Surplus Equipment Disposal; Resolution #2026-9-R.** The Council will review and consider a resolution declaring specific equipment and vehicles as surplus for disposal.
- 4. Public Hearing: FY2025-26 Budget & Fee Schedule Amendment; Resolution #2026-10-R.** The Council will review and consider proposed changes to the FY2025-26 budget and fee schedule.
- 5. Work Session: Fiscal Year 2026-27 Budget Planning.** Lindon City Administration and Department Heads will meet with the Mayor and City Council members in a work session to review, discuss, and receive feedback on significant budget issues and priorities for the upcoming 2026-27 fiscal year. This is a discussion item only. No motions will be made.
- 6. 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: **February 12, 2026; Time: 4:00 p.m.;** Place: Lindon City Center, Lindon Police Dept., Lindon Community Development, Lindon Public Works, Lindon Community Center, Lindon Justice Court

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

REGULAR SESSION – 5:30 P.M. - Conducting: Carolyn Lundberg, Mayor

Invocation: Jake Hoyt, Councilmember

Pledge: By invitation

Item 1 – Call to Order / Roll Call

February 19, 2026 Lindon City Council meeting.

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

Item 2 – Open Session for Public Comment *(For items not on the agenda)*

3. **Review & Action: Surplus Equipment Disposal; Resolution #2026-9-R.** The Council will review and consider a resolution declaring specific equipment and vehicles as surplus for disposal.

Sample Motion: I move to (*approve, continue, deny*) Resolution 2026-9-R (*as presented, or with changes*).

RESOLUTION NO. 2026-9-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 & equipment deemed to be surplus by the City and which has an estimated valued over \$100; and

WHEREAS, the identified property & equipment 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 19th day of February, 2026.

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

February 6, 2026

Proposed Item for Surplus

Items:

2008 Ford F-550 with dump bed

Reason for surplus:

- Truck is in need of expensive repairs at low mileage
- New replacement will be ordered

Estimated value: KBB does not value F-550 trucks. KBB value for a similar F-450 truck is around \$22,000. With needed repairs, the truck's value is probably between \$10,000 and \$15,000.



Portable basketball standard (2)

Reason for surplus:

- No longer used.

Estimated value: \$100.00



Simulated leather couch

Reason for surplus:

- No longer needed

Estimated value: \$50.00



Simulated leather chair

Reason for surplus:

- No longer needed

Estimated value: \$20.00



Assorted exercise mats (7)

Reason for surplus:

- No longer needed

Estimated value: \$70.00



Mini Trampoline

Reason for surplus:

- No longer needed
-

Estimated value: \$10.00



Exercise Bars (small, medium, and large)

Reason for surplus:

- No longer needed

Estimated value: \$50.00



Piano

Reason for surplus:

- No longer used

Estimated value: \$100.00



Assorted Silverware

Reason for surplus:

- No longer needed

Estimated value: \$25.00



Carpetreaver 28Xp Vacuum

Reason for surplus

- No longer used

Estimated value: \$ 100.00



Two-sided portable whiteboard

Reason for surplus:

- No longer needed

Estimated value: \$25.00



2006 Dodge 2500 pickup with half dump bed

Reason for surplus:

- Part of new truck replacement
- High mileage

Estimated value: \$ 4,000.00



2020 Northstar Portable Pressure Washer

Reason for surplus:

- Consistently in need of repairs.
- We have a Landa portable pressure washer that can be shared between departments.

Estimated value: \$1,000.00



Powder River gate and fence sections

Reason for surplus

- New fence in area.
- No longer needed.

Estimated value:

16' fence panel - \$100

Gates with frame (3) - \$150

Small gate with frame - \$100

Small gate without frame - \$50

Solid panels (2) - \$100



Alex Roylance
Facilities and Fleet Manager

4. Public Hearing: FY2025-26 Budget & Fee Schedule Amendment; Resolution #2026-10-R.

The Council will review and consider proposed changes to the FY2025-26 budget and fee schedule.

Sample Motion: I move to (*approve, continue, deny*) Resolution 2026-10-R (*as presented, or with changes*).

RESOLUTION NO. 2026-10-R

A RESOLUTION OF THE CITY COUNCIL OF LINDON CITY, UTAH COUNTY, UTAH, AMENDING VARIOUS SECTIONS OF THE LINDON CITY BUDGET AND FEE SCHEDULE FOR FISCAL YEAR FY2025-26 AND SETTING AN EFFECTIVE DATE.

WHEREAS, The Municipal Council of Lindon City finds it prudent and in accordance with sound fiscal policy to amend the Lindon City Budget and Fee Schedule for Fiscal Year 2025-26 (FY2026); and

WHEREAS, the on-going budget reports indicate items which need to be adjusted to actual costs associated with current projects and revenue/expenditure line items updated based on new information and data obtained since the budget was adopted in June of 2025; and

WHEREAS, the fee schedule needs to be updated in order to cover costs of providing goods and services to the public; and

WHEREAS, public notice of the budget and fee schedule amendment has been advertised and public hearing held on February 19, 2026 regarding the proposed amendments; and

WHEREAS, the Municipal Council desires to amend the FY2025-26 Lindon City Budget and Fee Schedule to reflect these needed amendments.

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

Section I. The FY2025-26 Lindon City Budget and Fee Schedule is hereby amended as shown on the attached memorandums for specific line items as listed.

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

PASSED AND ADOPTED by the Lindon City Council on this the 19th day of February, 2026.

By _____
Carolyn O. Lundberg, Mayor

Attest:

By _____
Britni Laidler, City Recorder

BUDGET AMENDMENT
FISCAL YEAR 2025-2026
 February 19, 2026

Acct #	Note	Description	REVENUES			EXPENDITURES		
			Previous Budget	Amended Budget	Variance	Previous Budget	Amended Budget	Variance
GENERAL FUND								
10-32-200	1	Building Permits	270,000	350,000	80,000	-	5,000	5,000
10-32-400	1	Plan Review Fee	85,000	150,000	65,000	41,000	9,000	(32,000)
10-34-250	1	Planning Admin Fee	6,100	12,000	5,900	160,000	260,000	100,000
10-35-100	1	Court Fines	618,000	518,000	(100,000)	1,500	3,300	1,800
10-36-100	1	Interest Earnings	172,000	157,000	(15,000)	1,074,525	1,127,820	53,295
10-36-110	2	Police Misc. Revenue	100,000	150,000	50,000	2,000	10,000	8,000
10-36-635	3	Sale of Surplus Items	19,000	150,000	131,000	2,200	6,700	4,500
10-36-945	4	Funds from Financing Sources	1,074,525	1,127,820	53,295	158,000	282,000	124,000
10-37-100	1	Sale of Burial Plots	75,000	100,000	25,000	9,000	12,000	3,000
10-37-250	1	Interment Fees	15,000	20,000	5,000	2,000	2,785	785
10-38-900	19	Use of Fund Balance	555,725	523,910	(31,815)	1,450,225	1,718,605	268,380
10-42-640	5	Bailiff & Transport Services						
10-50-620	6	Other Services						
10-54-115	2	Salaries & Wages - Overtime						
10-54-420	7	K9 Supplies and Services						
10-54-750	4	Vehicles						
10-64-215	8	Software Maint & Subscriptions						
10-64-280	8	Telephone						
10-64-310	9	Professional & Tech Services						
10-68-215	10	Software Maint & Subscriptions						
10-75-956	11	Education Grants						
NET GENERAL FUND INCREASE			<u>2,990,350</u>	<u>3,258,730</u>	<u>268,380</u>	<u>1,450,225</u>	<u>1,718,605</u>	<u>268,380</u>
ROAD FUND								
11-30-100	1	Road Fund Allotment	670,000	700,000	30,000			
11-30-115	1	Transit Tax	1,000,000	1,010,000	10,000			
11-30-200	1	Interest Earnings PTIF Class C	180,000	106,500	(73,500)			
11-30-900	19	Use of Fund Balance	708,500	752,000	43,500			
11-40-710	12	Property Purchase-Right of Way				1,000,000	1,010,000	10,000
NET ROAD FUND INCREASE			<u>2,558,500</u>	<u>2,568,500</u>	<u>10,000</u>	<u>1,000,000</u>	<u>1,010,000</u>	<u>10,000</u>

BUDGET AMENDMENT
FISCAL YEAR 2025-2026
 February 19, 2026

Acct #	Note	Description	REVENUES			EXPENDITURES		
			Previous Budget	Amended Budget	Variance	Previous Budget	Amended Budget	Variance
PARKS C.I.P. FUND								
47-30-500	13	City Wide Impact Fees	150,000	75,000	(75,000)	-	-	(250,000)
47-30-900	19	Use of Fund Balance	1,455,000	1,577,000	122,000	-	-	297,000
47-40-715	13	Pheasant Brook Park				250,000	297,000	
47-40-728	13	Anderson Farms Park	1,605,000	1,652,000	47,000	250,000	297,000	47,000
NET PARKS C.I.P. FUND INCREASE								
SEWER FUND								
52-30-980	19	Use of Fund Balance	132,610	136,610	4,000	2,000	6,000	4,000
52-40-675	14	Purchase of Equipment	132,610	136,610	4,000	2,000	6,000	4,000
NET SEWER FUND INCREASE								
STORM DRAINAGE FUND								
54-30-900	19	Use of Fund Balance	591,285	1,189,435	598,150	200,000	280,000	80,000
54-40-740	15	Purchase of Capital Asset				1,783,150	2,301,300	518,150
54-40-750	16	Special Projects	591,285	1,189,435	598,150	1,983,150	2,581,300	598,150
NET STORM DRAINAGE FUND INCREASE								
RECREATION FUND								
55-30-800	17	Sundry Revenue	-	77,000	77,000	50,000	60,690	10,690
55-30-900	19	Use of Fund Balance	330,010	263,700	(66,310)	50,000	60,690	10,690
55-42-350	18	Lindon Days	330,010	340,700	10,690	50,000	60,690	10,690
NET RECREATION FUND INCREASE								
CITYWIDE TOTAL								
			8,207,755	9,145,975	938,220	4,735,375	5,673,595	938,220
CHANGE IN REVENUES & EXPENDITURES								
Change in Citywide Rev. & Exp.			4,434,625	4,703,320	268,695	4,735,375	5,673,595	938,220
Increase (Decrease) in Use of Fund Bal.			3,773,130	4,442,655	669,525	4,735,375	5,673,595	938,220
Citywide Totals			8,207,755	9,145,975	938,220	4,735,375	5,673,595	938,220
Net increase (Decrease) in Rev. & Exp.								

BUDGET AMENDMENT NOTES

February 19, 2026

<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	\$80,000.00
	10-32-400	General Fund - Licenses And Permits	Plan Review Fee	\$65,000.00
	10-34-250	General Fund - Charges For Services	Planning Admin Fee	\$5,900.00
	10-35-100	General Fund - Municipal Court Revenue	Court Fines	(\$100,000.00)
	10-36-100	General Fund - Miscellaneous Revenue	Interest Earnings	(\$15,000.00)
	10-37-100	General Fund - Cemetery Revenue	Sale of Burial Plots	\$25,000.00
	10-37-250	General Fund - Cemetery Revenue	Interment Fees	\$5,000.00
	11-30-100	Class "C" Road Fund - Revenues	Road Fund Allotment	\$30,000.00
	11-30-115	Class "C" Road Fund - Revenues	Transit Tax	\$10,000.00
	11-30-200	Class "C" Road Fund - Revenues	Interest Earnings PTIF Class C	(\$73,500.00)
<i>Update revenue projections. Building permits, cemetery sales, and road fund taxes are ahead of original projections. Court fines and interest earnings are less than projected.</i>				
2	10-36-110	General Fund - Miscellaneous Revenue	Police Misc. Revenue	\$50,000.00
	10-54-115	General Fund - Police	Salaries & Wages - Overtime	\$100,000.00
<i>Police overtime has increased due to necessity as well as external security contracts with UVU and BYU.</i>				
3	10-36-635	General Fund - Miscellaneous Revenue	Sale of Surplus Items	\$131,000.00
<i>Increase for sale of surplus trucks.</i>				
4	10-36-945	General Fund - Miscellaneous Revenue	Funds from Financing Sources	\$53,295.00
	10-54-750	General Fund - Police	Vehicles	\$53,295.00
<i>Increase for actual cost of police fleet vehicles and lease.</i>				
5	10-42-640	General Fund - Judicial	Bailiff & Transport Services	\$5,000.00
<i>The court will start having contracted baliff services for in-person court dates.</i>				
6	10-50-620	General Fund - Elections	Other Services	(\$32,000.00)
<i>Lindon City had lower costs due to not having a primary election and sharing the municipal election costs with the county for school board elections.</i>				
7	10-54-420	General Fund - Police	K9 Supplies and Services	\$1,800.00
<i>Inceased costs for emergency dental care for Sjef.</i>				
8	10-64-215	General Fund - Parks	Software Maint & Subscriptions	\$8,000.00
	10-64-280	General Fund - Parks	Telephone	\$4,500.00
<i>Added software and cellular access for the smart sprinkler systems.</i>				
9	10-64-310	General Fund - Parks	Professional & Tech Services	\$124,000.00
<i>Additional engineering expenses from UDOT for the Heritage Trail.</i>				
10	10-68-215	General Fund - Community Development	Software Maint & Subscriptions	\$3,000.00
<i>Increased cost for Civic Review due to an unusual increase in the number of building permits (new roofs after the Aug 2024 hail storm). This cost is expected to decrease for next fiscal year.</i>				
11	10-75-956	General Fund - Transfers & Contributions	Education Grants	\$785.00
<i>Lindon City awarded extra education grants this year.</i>				
12	11-40-710	Class "C" Road Fund - Expenditures	Property Purchase-Right of Way	\$10,000.00
<i>Payment for right of way for 700 N signal light.</i>				
13	47-30-500	CIP - Citywide Parks - Revenues	City Wide Impact Fees	(\$75,000.00)
	47-40-715	CIP - Citywide Parks - Expenditures	Pheasant Brook Park	(\$250,000.00)
	47-40-728	CIP - Citywide Parks - Expenditures	Anderson Farms Park	\$297,000.00
<i>Lindon City inadvertently collected park impact fees for a development that had satisfied its requirements. We had to refund the collected impact fees from 2025FY and reassess expected revenues for the 2026FY. With this change, we need to postpone the shade at Pheasant Brook Park, especially since we did not receive the grant that is needed to help with that project.</i>				
14	52-40-675	Sewer Fund - Expenditures	Purchase of Equipment	\$4,000.00
<i>The Sewer Division purchased a utility trailer to help respond to emergency sewer repairs.</i>				

BUDGET AMENDMENT NOTES

February 19, 2026

<u>Note</u>	<u>GL#</u>	<u>Fund and Department</u>	<u>Account Title</u>	<u>Budget Change</u>
15	54-40-740	Storm Water Drainage Fund - Expenditures	Purchase of Capital Asset	\$80,000.00
<i>The Storm Drain Division is purchasing a new utility truck.</i>				
16	54-40-750	Storm Water Drainage Fund - Expenditures	Special Projects	\$518,150.00
<i>This is Lindon City's portion of an interlocal agreement for the culvert expansion project in the channel to the lake.</i>				
17	55-30-800	Recreation Fund - Revenues	Sundry Revenue	\$77,000.00
<i>Increase for sale of surplus trucks.</i>				
18	55-42-350	Recreation Fund - Community Center	Lindon Days	\$10,690.00
<i>Additional costs for Lindon Days for Jr. Rodeo royalty and a portable stage.</i>				
19	10-38-900	General Fund - Contributions & Transfers	Use of Fund Balance	(\$31,815.00)
	11-30-900	Class "C" Road Fund - Revenues	Use of Fund Balance	\$43,500.00
	47-30-900	Cip - Citywide Parks - Revenues	Use of Fund Balance	\$122,000.00
	52-30-980	Sewer Fund - Revenues	Use of Fund Balance	\$4,000.00
	54-30-900	Storm Water Drainage Fund - Revenues	Use of Fund Balance	\$598,150.00
	55-30-900	Recreation Fund - Revenues	Use of Fund Balance	(\$66,310.00)
<i>These funds offset the changes to expenses and revenues listed above.</i>				

SUMMARY OF CHANGES IN FUND BALANCE UPDATED FOR 2/19/2026 BUDGET AMENDMENT

	General		Governmental Funds					Proprietary Funds					Total All Funds	
	<u>General</u>	<u>RDA</u>	<u>PARC Tax</u>	<u>Roads CIP</u>	<u>Parks CIP</u>	<u>Facilities CIP</u>	<u>Debt Svc</u>	<u>Water</u>	<u>Sewer</u>	<u>Garbage</u>	<u>Storm</u>	<u>Recreation</u>		<u>Telecomm.</u>
Beginning Balances	4,632,657	665,568	520,098	2,989,279	1,830,129	1,451,957	-	3,605,416	2,207,506	184,336	2,901,885	1,130,680	(1,438)	22,118,072
Revenues														
Program revenues														
Charges for services	3,378,860							3,810,200	1,256,200	780,100	1,422,620	1,101,705	32,000	11,781,685
Impact Fees	34,500				75,000			60,000	60,000		50,000			279,500
Grants and contributions	90,000											77,190		167,190
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	1,710,000										5,098,000
Other	3,301,125	32,800	30,000	601,500	20,000			4,000,000	1,398,000		992,800	77,000		10,453,225
Total revenues	18,765,735	245,800	1,060,000	2,311,500	95,000	-	-	8,073,200	2,714,200	780,100	2,465,420	1,255,895	32,000	37,798,850
Transfers In														
Expenses														
General government	5,589,640													5,589,640
Public safety	7,965,815													7,965,815
Streets	1,351,080													1,351,080
Parks and recreation	1,341,625													1,341,625
Capital projects														
Debt Service														
Water														
Sewer														
Solid Waste														
Storm Water Drainage														
Recreation Fund														
Telecomm. Fund														
Total expenses	16,248,160	722,715	501,250	3,063,500	2,172,000	1,290,000	811,835	7,949,495	2,850,810	792,620	3,654,855	3,430,095	32,000	43,519,335
Transfers Out														
Ending Balances	4,108,747	313,653	22,998	2,237,279	253,129	911,957	-	3,729,121	2,070,896	171,816	1,712,450	866,980	(1,438)	16,397,587
Percent Change	-11.3%	-52.9%	-95.6%	-25.2%	-86.2%	-37.2%	0.0%	3.4%	-6.2%	-6.8%	-41.0%	-23.3%	0.0%	-25.9%

Example General Fund Balance Levels based on projected revenues for:

GENERAL FUND:	Fund Bal.	% of Rev.
6/30/2026	4,108,747	24.87%
2025-2026		
	5,783,211	maximum
	4,957,038	30%
	4,130,865	25%
	3,304,692	20%
	2,478,519	15%

Date printed: 2/11/2026

PROPOSED FEE SCHEDULE CHANGES

February 19, 2026

ADDITIONS

AQUATICS CENTER

Party Room Rental, admission not included

\$40.00/hour

Punch Pass

- Flow Rider
 - 3 Punches
 - Resident \$39.00
 - Non-resident \$54.00

Swim Class

- Certification Course \$30-\$180/class

MISCELLANEOUS

Copies, single or double-sided

- Monochrome \$0.05/page
- Color \$0.10/page

RECREATION

Jersey Re-order \$10-\$30

Lindon Days

- Event Fees \$5-\$50
- Food Vendor Fee \$50.00
- Merchandise \$10-\$50

Little Miss Lindon

- Application Fee \$30.00
- Shirt \$15-\$35

There may be additional costs which would be discussed with pageant winners throughout the year.

Senior Activities

- Activities and trips \$5-\$100
- Bingo recommended donation \$0.25/card
- Lunch recommended donation
 - 60+ years old \$4.00
 - <60 years old or staff \$6.00

RENTALS

Veteran's Memorial Hall

* All rentals are at the non-resident price unless proof of residency is provided.

CHANGES

AQUATICS CENTER

Daily Admission Fees – Does NOT include Flow Rider

- | | |
|---|-----------------------------------|
| ▪ Youth (4-17) | \$5.00 \$6.00 |
| ▪ Adults (18-54) | \$6.00 \$7.00 |
| ▪ Family Night (Monday 6:00-9:30 pm) | \$20.00 \$25.00 |
| ▪ 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 \$6.00 per pass |
| • 100-990 passes | \$4.50 \$5.50 per pass |
| • 1,000+ passes | \$4.25 \$5.25 per pass |

Punch Pass

- | | |
|-------------------------|------------------------------|
| ▪ Open Plunge Admission | |
| • 10 Punches | \$45.00 \$55.00 |
| • 25 Punches | \$112.50 \$137.50 |
| • 50 Punches | \$212.50 \$262.50 |

Swim Lesson Class

RECREATION

After School Programs \$5-~~\$20~~ ~~\$50~~/class

Soccer

- | | |
|---|----------------------------|
| ▪ Spring Soccer | |
| • Ages 3-6 | \$40.00 \$45.00 |
| • Grades 1 st -6 th | \$45.00 \$50.00 |

Summer Camps \$3-~~\$20~~ ~~\$5~~-~~\$100~~/class

RENTALS

Community Center

- * 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 of ~~\$100/hr/employee~~. 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.

Parks

- * ~~Reservations for pavilion rentals will not be taken before the first business day of the current calendar year and are taken throughout the year.~~ Pavilions can be reserved May 1 through October 15 (weather permitting) of the current year.
- | | |
|--|--------------------------------|
| ▪ Baseball Fields (1 hour minimum, 4 hour maximum, does not include field preparation) | |
| • Pheasant Brook Park (2 fields) | \$20 \$25 /hr/field |
| • City Center Park (2 fields) | \$20 \$25 /hr/field |
| • Field Lighting (only available on west field of City Center Park) | \$20 \$25 /hour |

- Horse Arena
 - For-Profit Events \$200 ~~\$250~~/day
 - Riding Clubs \$25 ~~\$50~~/season
- Pavilions only
 - Resident
 - Partial Day (M-F 10am-3:30pm,4:30pm-10pm) \$35.00 ~~\$40.00~~
 - Full Day (M-F 10am-10pm) \$60.00 ~~\$70.00~~
 - Saturday, Full Day only \$85.00 ~~\$95.00~~
 - Non-Resident
 - Partial Day (M-F 10am-3:30pm,4:30pm-10pm) ~~\$50.00~~ ~~\$55.00~~
 - Full Day (M-F 10am-10pm) ~~\$90.00~~ ~~\$100.00~~
 - Saturday, Full Day only ~~\$110.00~~ ~~\$120.00~~

Veteran's Memorial Hall

- * 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 of ~~\$100/hr/employee~~. One rental group per day.
- Exceeding Rental Time \$100/hr charged in ½ hour increments
~~Half hour rental price for every 30 minutes past the scheduled time~~

DELETIONS

AQUATICS CENTER

Daily Admission Fees – Does NOT include Flow Rider

- Non Swimming \$1.00
- 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.

Party Packages

- 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)

RECREATION

Hockey

- Clinic
 - Non-resident \$40.00
- League
 - Non-resident \$60.00

Soccer

- Fall Indoor Soccer \$40.00

RENTALS**Parks**

- Horse Arena
 - Lights \$50/evening

5. **Work Session: Fiscal Year 2026-27 Budget Planning.** Lindon City Administration and Department Heads will meet with the Mayor and City Council members in a work session to review, discuss, and receive feedback on significant budget issues and priorities for the upcoming 2026-27 fiscal year. This is a discussion item only. No motions will be made.

Sample Motion: There will be no motion on this item.

LINDON CITY BUDGET KICK-OFF WORK SESSION

February 19, 2026

Meeting Purpose: Discuss significant budgetary matters for the upcoming 2026-27 fiscal year (FY2027). Council members will receive information from department heads and provide general feedback. No motions will be made.

<u>Item:</u>	<u>Presenter</u>	<u>Council Action</u>
1. Budget Adoption Process	Kristen	Receive Information
a. Kristen - Review timeline for budget process & adoption		
2. Financial Overview	Adam/Kristen/Juan	Receive Information
a. Review significant revenue sources (FY26)		
i. Sales tax = \$7.21 million estimated revenue; review graphs and trends		
ii. Property tax = \$2.6 million estimated revenue; review graphs and trends		
iii. Franchise tax = \$2.14 million estimated revenue		
iv. Utility Charges = \$8.47 million estimated revenue		
v. PARC Tax = estimated \$1,030,000		
1. Review & discuss PARC Tax spending allocation (last updated March 2023)		
a. review proposed allocation changes for FY2027		
b. (Juan) TENTATIVE 2026-27 utility rate increases: Water 4% = usage, 4% base; Sewer = 10% usage, 7% base; Stormwater = 4%		
i. Why do we need to raise rates?		
1. Cover costs of on-going maintenance projects; limit the need of borrowing/bonding and paying interest as much as possible (some bonding will be required).		
2. Opportunity to save for large future projects (new well; water tank; etc)		
3. Unease regarding low projected sewer fund balance.		
a. TENTATIVE Lindon's share of Orem sewer plant upgrades		
i. 2023-24, \$1.32M (Lindon's cost of total project; borrowed from Gen Fund monies to supplement Sewer Fund)		
ii. 2025, \$4.4M (20 yr bond) (improvements postponed by Orem)		
iii. 2030, \$4.9M (20 yr bond)		
iv. 2035, \$3.06M (20 yr bond)		
v. 2040, \$4.5M (20 yr bond)		
c. Debt outlook for FY2027		
i. Kristen - review Fund Balance Summary and Debt Schedule.		
1. Future bonding will be necessary for infrastructure needs (well; sewer plant upgrades; storm water detention & piping; etc.)		
d. Review Purchase Policies & dollar limits / approvals requiring council involvement		
3. Cost savings / Increased revenues	Adam & Dept. Heads	Receive Info/ Give Direction
a. Savings:		
i. Open positions not immediately filled (building inspector; court clerk)		
ii. Public Works: in-house labor on Main Ditch piping project (saved sales taxes on pipe purchases); refurbishment of some equipment vs new purchases; PRA capacity valued at \$5M vs \$2.8M in water shares traded		
b. Increased or New Revenues:		
i. Water meters upgrades: better accounting for water use = more revenue for water fund		
ii. Impact Fee updates: Stormwater Impact Fee Study update is nearing completion; other impact fee updates as needed.		
iii. Transportation Utility Fee (TUF) – PW / Engineering staff are exploring process and potential rates, then will bring forward to the Council with more information.		
iv. Property Tax – consideration of inflationary increases?		

- v. Grants obtained thus far in FY2025-26 are below. Several other grant applications in process (400 West / 400 North roadway improvements; Thornton Park & detention basin improvements).

Total by year	Year Awarded	Grant Amount	Description	Lead Department
\$ 1,557,922.14	2025-26	\$ 1,000,000.00	UDOT 400 West road construction grant	Admin / Engineering
		\$ 494,999.00	MAG Corridor Preservation grant; 400 West	Admin / Engineering
		\$ 50,000.00	Utah County Health Dept Cig & Drug Prevention Program	Parks & Rec; CTC
		\$ 1,000.00	Millhaven Homes, Donation for Police Dept employee recognition	Police
		\$ 10,923.14	PFAF's legal settlement from Dupont	Public Works_ Water Div
		\$ 1,000.00	Walmart donation; SPARK grant	Police

4. Personnel Issues

Adam/Chase/Dept Heads

Give Direction

- a. Evaluating position needs as we experience growth & demand for services:
 - i. Police Dept – potential new officer position as 700 North develops
- b. Chase - Review Operational Revenues vs. Personnel Costs over time
- c. Merit pay & COLA:
 - i. Typical merit increase anticipated per 12-step pay scale
 - ii. COLA & wage study:
 1. Recommendation of 2.4% COLA (see attached inflation index table);
 2. Wage market study: Pay Range and wage adjustments made in 2025 for specific positions; 14 job titles -5% or more below market average, impacting over 25 employees.
- d. Health/Dental insurance rates – **TBD**; Annual rate increases have historically been 5-7%.

5. Department Specific updates / Capital Improvements

Dept Heads

Receive Info/ Give Direction

- a. Public Works (Juan Garrdio):
 - i. Cemetery Phase 2 (\$1.5 M from current fiscal yr)
 - ii. Road Maintenance FY26-27 map and 3-year plan, planning on \$2M per year
 1. 400 W 400 N Connection with Utilities and possible mini-roundabouts at 400 W Lakeview and 400 W 200 S; road design is underway.
 - a. \$1M UDOT grant & \$490k MAG corridor preservation; pending possible MAG TIP grant.
 - iii. Roads - 135 W 200 S road reconstruction, trail (after utility replacement is completed)
 - iv. Roads - 900 E – Center to 200 S (after utility replacement is completed)
 - v. Roads - 2800 W 600 N road widening and power pole relocation for traffic light
 - vi. Roads – Lakeview and Gillman Ln road reconstruction (after utility replacement is completed)
 - vii. Water - Well #5 completion \$2.5 to \$3.5M (Had on FY26)
 - viii. Water - Well #5 \$1M water line upsizing on 600 N (Had on FY26)
 - ix. Water – 900 E Center to 200 S \$1.3M
 - x. Storm Water - 20 S from 1550 W to 1800 W Storm drainpipe installation 42” and culvert, split cost with development in the area.
 - xi. Storm Water - Hollow drain restoration along the Heritage trail as part of the Utah Lake Water Quality Grant Project 80/20 cost sharing, applying for another \$125k grant money from DWQ
 - xii. Sewer carry forward projects from FY25-26
 1. Orem plant rehab \$7M, Orem to seek bond and send us an invoice
 2. LS-4 \$600K pending on what happens on 700 N development
 - xiii. Sewer FY26-27
 1. MP E-2 Lakeview pipe upsizing \$1.5M
 2. MP FM E-1, 200S parallel force main phase 1 \$650K, phase 2 \$725K
 3. MP 40-6 Gillman LN pipe upsizing \$650 K

- b. Police (Chief Brower): Wage & benefits need to remain competitive to attract & retain officers; misc. equipment and supplies.
 - i. Corporal advancement opportunities have been beneficial to retain officers
 - ii. As 700 North commercial area develops the PD will likely need one new officer.
 - c. Justice Court (Brian Haws): re-starting bailiff services for increased court security; approx. \$10,000 per year starting in April.
 - d. Community Development (Mike Florence) : Just recently filled Building Inspector position after nearly 7-month vacancy; Building inspection jobs remain extremely competitive and difficult to attract qualified inspectors. No other significant budget changes are anticipated.
 - e. Parks Dept (Heath Bateman):
 - i. *Review of 2025 Special Events & cost summary. Costs do NOT include staff time or overhead expenses.*
 - 1. Special city events (including Lindon Days) costs in 2025 were just over \$95k after revenues were accounted for to off-set expenses. Lindon Days alone was approximately \$57k.
 - 2. Are these city events, and the costs for putting on the events, items the Council desires to continue spending city funds on? Are there any events that should be scaled back or discontinued?
 - f. Facilities, Vehicles & Equipment (Adam & Dept Heads):
 - i. Upgrade council room AV system (up to \$25k??). Working on getting proposals.
 - ii. See attached DRAFT Facilities & Fleet budget proposal from Alex (Facilities & Fleet Mngr).
 - iii. Public Works:
 - 1. 2026-27 potential Street Sweeper replacement (\$420K)
 - 2. 2028-29 potential Jet-Vac Truck replacement (\$650K)
 - g. Fire / EMS / Dispatch services (Adam)
 - i. Anticipating that Orem Fire will request one additional fire fighter per shift (3 total) in FY2027 or FY2028 with increase of approximately \$273k, increasing total cost for fire/ems & dispatch services to approximately \$2.9M annually. We're waiting for additional information to evaluate this future request.
 - h. Potential future property purchases & significant capital improvement projects:
 - i. 700 N commercial property (purchase by the RDA)
 - ii. Lindon Elem property (approx. 8.7 acres). Start to save money to potentially purchase Lindon Elem?
 - 1. In 2020, Orem purchased Hillcrest Elem from Alpine SD for \$5,255,000 (9.3 acres w/school bldg). The two school buildings were of similar age and size.
 - 2. Rebuild / New Community Center?
 - iii. Traffic signal right-of-way: 500 N Geneva
 - iv. Master Planned Parks: improvements as able.
 - v. What other significant capital improvement projects does the Council / Community desire?
- 6. Other Significant Needs or Issues?**
- 7. Any specific budget requests by Council members?**
- a. Center Street light pole arm attachments for hanging flower baskets / banners; \$2k to \$10k
 - b. What do you want to see accomplished with our budget funds that isn't already being planned?

2026-27 FY BUDGET CALENDAR

Date	Item	Comment
January 14, 2026	Department Budget Requests Open	Department Heads can start working on their budget requests online
February 19, 2026	Budget Kickoff Meeting	Mayor, Council Members, City Administrator, and Department Heads invited to share thoughts and ideas regarding citywide initiatives, services, issues, and needs. City Council receives information and provides guidance for Department Heads and Finance Team
February 28, 2026	Department Budget Requests Due	Department Heads submit specific budget requests
March 10, 2026	Tentative Budget Completed	Distribute to City Council and Department Heads
March 16, 2026*	Budget Discussion and Adoption of Tentative Budget	Review Tentative Budget, upcoming issues and proposed changes to the Fee Schedule
Mar 17 - Apr 13, 2026	Refine Tentative Budget	City Administrator and Finance Team meet with Department Heads to discuss specific budget needs and refine department budgets based on resources, priorities, and City Council direction
April 14, 2026	First Draft of Proposed Budget Completed	Distribute to City Council and Department Heads
April 20, 2026	City Council Mtg Discussion	Discuss Proposed Budget; City Council will provide direction & recommendations
Apr 21 - May 11, 2026	Finalize Proposed Budget	Staff will incorporate City Council recommendations
May 12, 2026	Final Proposed Budget Completed	Distribute to City Council and Department Heads
May 18, 2026*	Public Hearing, Discussion, Adoption of Proposed Budget	Staff presentation of Proposed Budget, Budget Issues and Fee Schedule changes for discussion and adoption
May 19-Jun 8, 2026	Finalize Budget	Staff will incorporate final City Council recommendations
June 9, 2026	Final Budget Completed	Distribute to City Council and Department Heads
June 15, 2026*	Final Public Hearing Adoption of Final Budget	Staff presentation of Final Budget; Council votes on Budget Issues, sets Certified Tax Rate, and adopts Final Budget which also contains Fee Schedule, Compensation Programs and Financial Policies

*These dates comply with the requirements outlined in the Utah State Code for adopting budgets.



State of the City Report

September 2025

101 years of Lindon! (1924-2025)

In March of 2024 Lindon celebrated its 100th year of incorporation. In our 101st year Lindon begins its next century of incorporation as a growing, vibrant community that is loved by its residents. We continue our commitment to prudent financial responsibility and planning for an improved quality of life. We plan to continue building upon our economic success while honoring our historical roots.

This report gives an overview of various public services and activities provided by Lindon City. It will highlight Lindon's past achievements, aspects of the current Fiscal Year (FY) 2026 budget (July 1, 2025 – June 30, 2026), examine crucial taxes & fees collected by the city and provide insight into some of Lindon's future challenges.

Lindon's Past Year at a Glance (FY2025):

Lindon City is a full-service municipality covering about 8.5 square miles and serves a population of about 12,500 people. The city provides a wide scope of urban services and amenities that are on par with services and amenities provided by much larger neighboring cities.

SERVICES, MAINTENANCE RESPONSIBILITIES, & PERFORMANCE STATS (JULY 1, 2024 - JUNE 30, 2025)

Public Works <ul style="list-style-type: none"> 93.18 miles of water lines 88 miles of sewer lines 55 miles of secondary water lines 51.5 miles storm drain line 12 miles open ditches 891 fire hydrants 37 cemetery interments 	Streets <ul style="list-style-type: none"> 64 miles of streets maintained Operates 5 snow plows 184 tons of asphalt used to fill potholes 1,012 street signs maintained 503 street lights 	Utilities <ul style="list-style-type: none"> ~ 3,700 culinary connections ~ 2,945 secondary water connections ~1.14 billion gallons secondary water delivered ~511 million gallons culinary water delivered
Parks & Rec; Senior Cntr <ul style="list-style-type: none"> 64.5 acres of parks 7.3 miles of trails 93,881 visitors to Aquatics Center (2025 season) 4,285 individual Rec. program participants 5,565 Senior Lunches Served 	Development <ul style="list-style-type: none"> 641 bldg permits issued \$59,079,067 = value of building projects 63 land use applications processed 105 resolved code enforcement cases 916 business licenses issued 	Public Safety <ul style="list-style-type: none"> 16 full-time Police Officers <ul style="list-style-type: none"> 10,573 service calls 351 traffic accidents 2,806 traffic stops (1,368 citations issued) 550 arrests Full-time Fire & EMS services contracted through Orem Fire Dept.
Employees <ul style="list-style-type: none"> 58 full-time 31 permanent part-time 283 temp/seasonal 14 Elected/Appointed Officials 34.11% = personnel costs as % of Operating Rev. 	Justice Court <p>Processed:</p> <ul style="list-style-type: none"> 233 criminal cases 23 civil cases 2,877 traffic related cases 162 warrants issued 433 warrants recalled 157 restitution payments 	Finance <ul style="list-style-type: none"> \$3.51M ending General Fund balance (savings) FY2024 GFOA Certificate of Achievement for Excellence in Financial Reporting

FY2024-25 Accomplishments & Grant Awards

- Completed over \$3.4 million in road maintenance.
- Center Street beautification & round-about completed.
- Held over 40 public meetings and open houses.
- New culinary water well was started.
- 2024-25 Grant & Donation highlights:
 - \$61,817 – Center St donation; FCI Companies
 - \$10,000 – Water line repair donation; FCI Comp.
 - \$21,691 – Utah County Recreation grant
 - \$7,000 – Emergency Management grant
 - \$5,500 – Senior Center grant; Eldred Foundation
 - \$25,000 – Ut County CTC programing grant
 - \$47,000 – Ut County CTC drug prevention grant
 - \$4,500 – State of Utah Justice Assistance grant
 - \$27,368 – State of Utah Beer Tax grant; DUI / Seatbelt enforcement
 - \$13,199 – Ed & Koleton Daley donation; K-9 & equipment
 - \$3,000 – Walmart; Police Dept aerial drone equipment grant
- **\$15,989,705 obtained in grants and donations since 2005!**



MAYOR LUNDBERG SPEAKS ABOUT LOCAL GOVERNMENT WITH 3RD GRADERS FROM LINDON ELEM., OCT. 9, 2024

Lindon City Recognitions

- 2023: Best Places to Raise a Family in Utah County (#5 of 28), *Niche*
- 2020: Suburbs with Best Public Schools in Utah (19th of 74), *Niche*
- 2017: Safest Cities in the State of Utah (6th), *LendEDU*
- 2013, 2011, 2009: "100 Best Small Cities to Live In America", *CNN Money Magazine*

Regional Recognitions that include Lindon City (Provo-Orem Metropolitan Area):

- 2023: Best-Performing Cities (1st), *Milken Institute*
- 2023: Happiest State in the United States (Utah; 1st), *Wallethub.com*
- 2022: Best-Performing Cities (1st), *Milken Institute*
- 2019: Most Educated Cities in America (10th), *Wallethub.com*

FY2026 Budget – Saving for the Future

Lindon City has committed to build its General Fund balance (savings/reserves) as close as possible to the maximum allowed by the State to help avoid tax & fee increases during economic downturns. The city is projecting it will end its current budget year (June 30, 2026) with about \$3.1 million, or 21.78% of revenues, saved in its General Fund balance (the State allows max of 35%). The city has prioritized using past one-time revenues to pay down debts ahead of schedule. This has saved hundreds of thousands in interest and has freed up General Funds for other expenditures like road maintenance, property purchases for roads and parks, and new employee positions needed to accommodate growth and demands on the city.



Lindon is in the fortunate position of having a smaller population which benefits from a large commercial & industrial sales tax base. Lindon's citizens and businesses enjoy below average property taxes, moderate fees, and excellent city services and amenities. In two prior fiscal years (FY2024; FY2025) the City Council took an unusual step of utilizing one-time financial surpluses to supplement the city's utility funds with \$500,000 of General Fund monies, thus reducing overall utility rate increases on citizens. Lindon's thriving financial position enables it to meet demand for increased services and amenities without the need to significantly increase taxes and fees.

Where do your property tax dollars go?



Property Taxes (2025)

Unrealized by many taxpayers is that Lindon City receives only a small portion of assessed property taxes. Most of the property tax in Lindon is imposed by Alpine School District (72.35%), followed by Utah County (12.77%), Lindon City (9.87%), and Central Utah Water Conservancy District (5.01%).

For the 2025 tax year, Lindon will receive approximately \$216 from a residential property with a market value of \$500,000. For \$216 the property owner essentially purchases their access to one-year of full-time police/fire & EMS coverage, parks & trails, snow plowing, fixing of potholes, street signs, streetlights,

resurfaced roadways, a senior center, city fair & cultural events, a community center, library card reimbursements, discounted resident rates for facility rentals, aquatics facility, sports programs, etc. **WHAT A DEAL!**

Lindon is fortunate to have a large sales and franchise tax base that helps supplement these general fund services so that property taxes can stay very low. In over 35 years Lindon has only increased its city portion of property taxes once (in 2009).

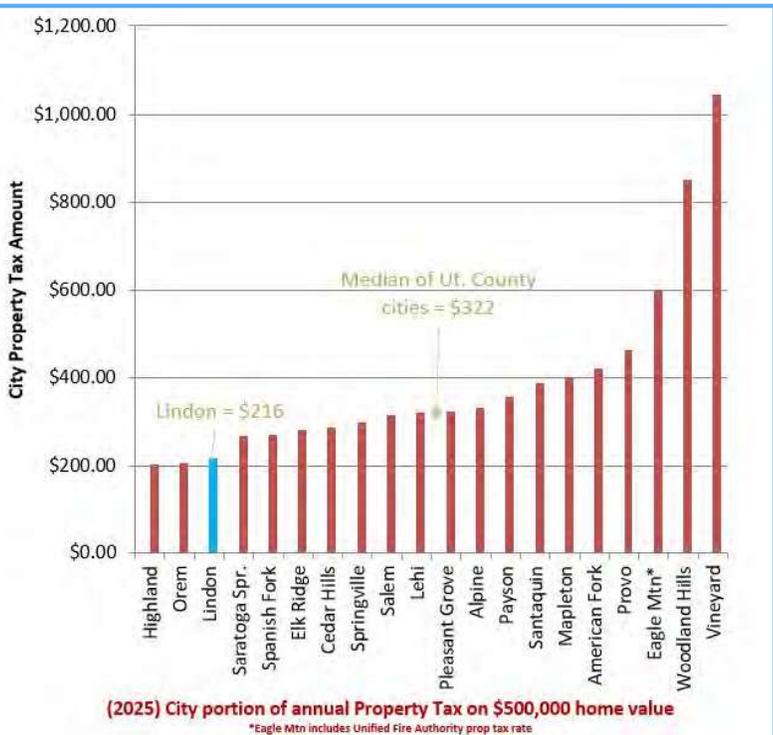
Utility Rates

Lindon provides culinary & secondary water, sewer & storm water collection services, and solid waste collection services (garbage & recycling). These services are sustained by user fees paid

through your utility bill. Small increases are annually added as needed to cover aging infrastructure replacement costs and keep up with inflation.

Every city has different infrastructure costs that their utility rates are based upon. Comparing utility rates between cities is like comparing apples to oranges. However, it is helpful to know that Lindon's residential monthly utility rates are near or below average compared to many other Utah cities.

Median monthly city utility bill*
for residential households in Lindon = **\$135.78**



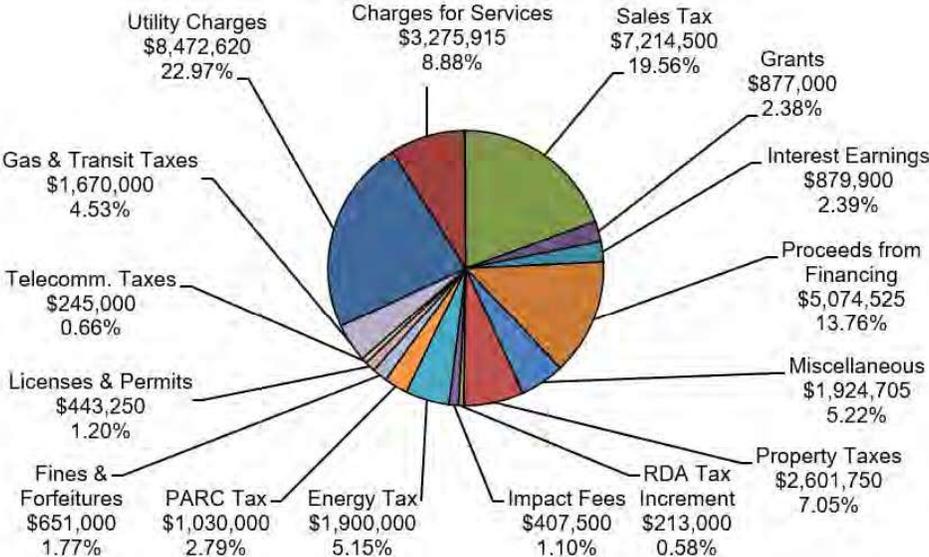
*Monthly median of all residential utility bills between July 1, 2024 to June 30, 2025. Inclusive of all city utility services, taxes and fees. (water, PI, sewer, storm drainage, garbage, recycling). Excludes power, gas, etc.

FY2026 Budget – Revenues vs. Expenditures

Each year Lindon City reviews and adopts a new budget through a series of committee meetings, recommendations from city department managers, and input from the public at City Council meetings. Below are charts showing projected city revenues and expenditures for the current fiscal year (FY2026). The largest portions of revenue come from Utility Charges, Sales Taxes, Property Taxes, Charges for Services, Miscellaneous Income (grants, leases, etc.), and other taxes and fees.

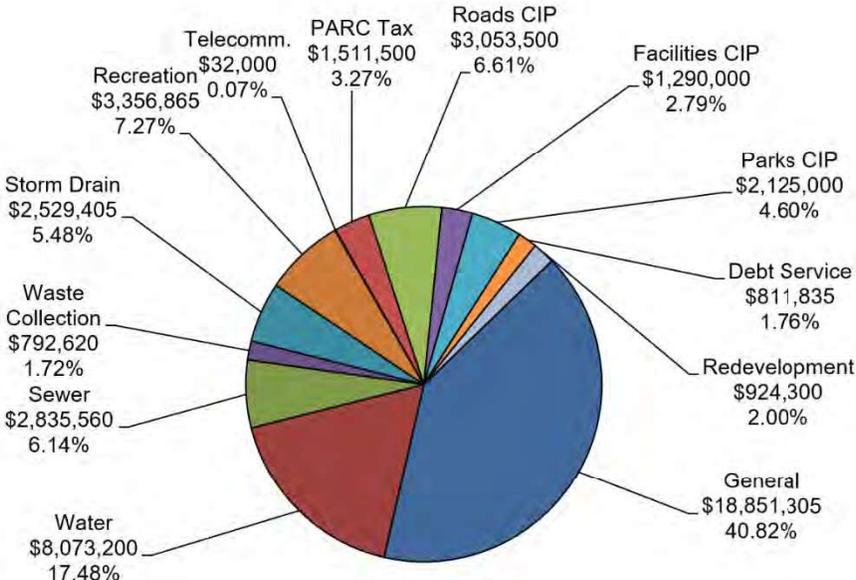
Where the Money Comes From

Total City Revenues = \$36,880,665
 Net of fund balances and transfers



Citywide Expenditures by Fund

Total Expenditures = \$46,187,090
 Total Includes Fund Balances and Transfers

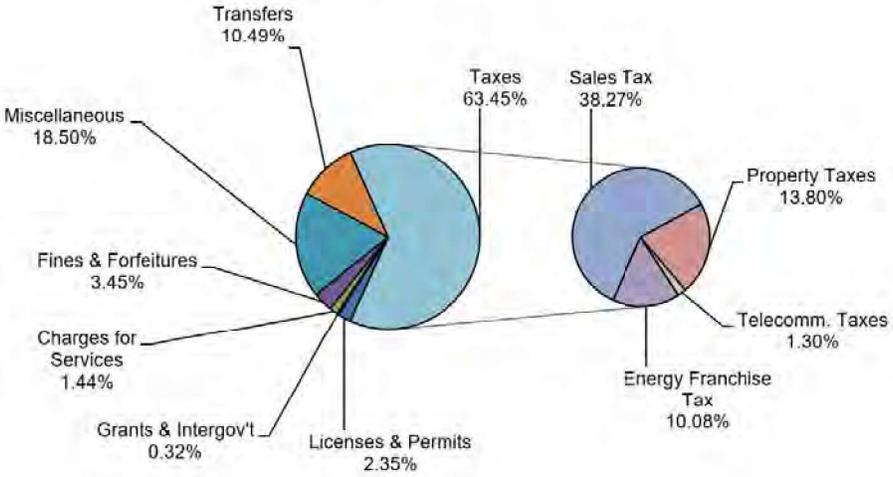


General Fund

The General Fund is the primary operating fund for most government activities and is the fund that elected officials have the most discretion in how revenues are spent. The General Fund supports services such as police, fire & EMS, streets, parks, city planning, building inspection, administration & finance, facility & grounds maintenance, etc. The General Fund does not include the utilities, RDA, recreation, or PARC tax funds. The charts below show the breakdown of revenue sources and expenditures by department for the FY2026 General Fund.

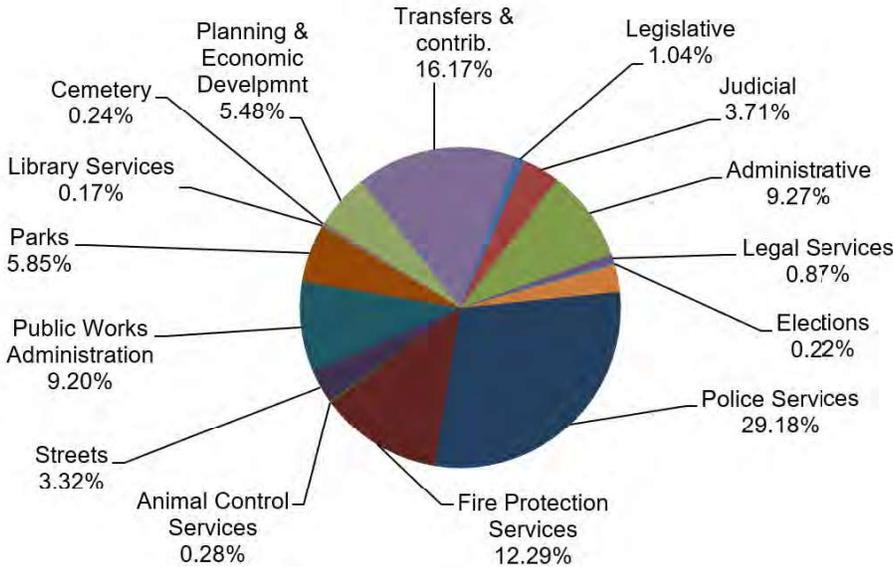
GENERAL FUND REVENUES

Total = \$18,851,305



GENERAL FUND EXPENDITURES BY DEPARTMENT

Total Expenditures = \$18,851,305



What are the primary taxes that the city collects?

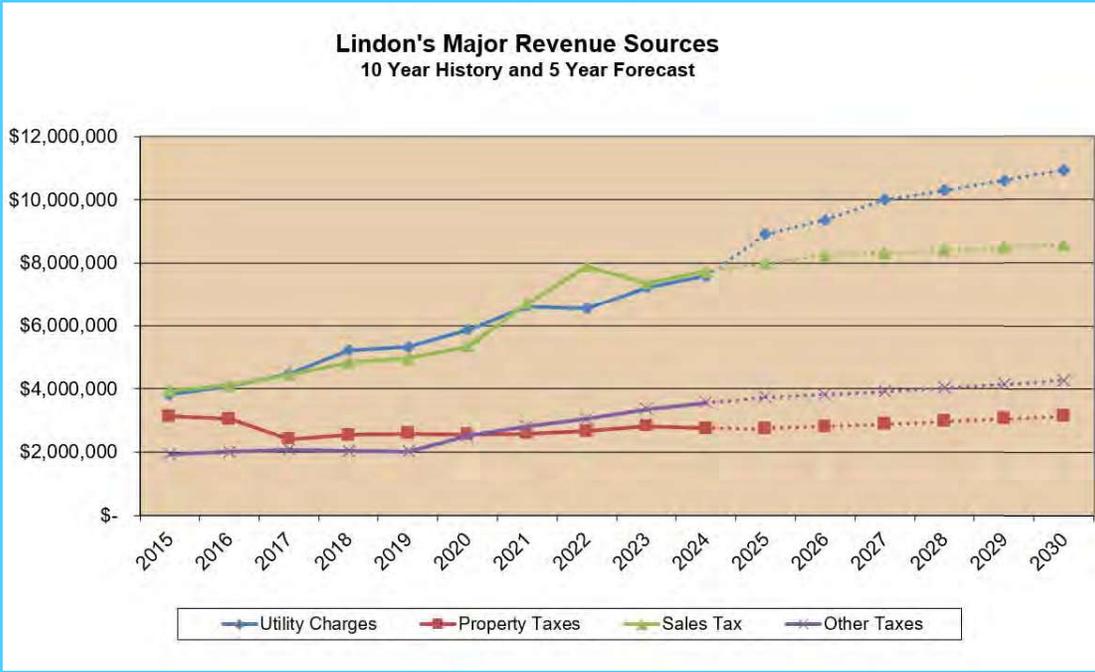
Sales Tax: Of all the taxes, Lindon City receives the most revenue from sales tax and forecasts receiving about **\$7.21 million** in sales taxes this fiscal year. The *combined* sales tax rate in Lindon is 7.45%. The rate is a combination of various sales tax assessments with the majority of the tax going to the State of Utah (4.85%) and the remaining going to the City (1%), Utah Transit Authority (0.55%), Utah County/Transportation Infrastructure (0.75%), Utah County Public Transit (0.20%), and Lindon's PARC tax (0.1%). The State of Utah collects all the sales tax. It requires cities to share half of their generated sales tax which is then pooled and re-distributed back to every city based on population. Since Lindon has a smaller population the city retains a little more than half of the sales taxes it generates. Therefore, the city's *functioning* sales tax rate is about 0.65%.

Property Tax: Property taxes are assessed at rates set by the taxing entity (School District, City, County, Special Service Districts) and collected by Utah County. The county sends assessors to all properties to be appraised then a tax bill is created based on those appraisals. Homes used as a primary residence are taxed at 55% of the assessed value, while secondary homes and non-residential properties (commercial, industrial) are taxed at 100% of the assessed value. Lindon's largest property tax payers are commercial, office, and industrial properties. Lindon anticipates receiving about **\$2.6 million** in property tax revenues this fiscal year.

Franchise Tax: The city charges utility franchise taxes (fees) on energy, cable, and telecommunication activities within the city. Most private utility service companies use Lindon's streets and right-of-ways to install their infrastructure and do business. Cities commonly assess fees for the use of these public corridors. Lindon's franchise tax rates match that of most other Utah cities. Lindon anticipates receiving about **\$2.14 million** in franchise taxes this fiscal year.

Revenue Projections

The chart below shows a ten year history and five year forecast for Lindon's major revenue sources consisting of utility charges, sales tax, property tax, and other taxes. After a slight decrease in sales



taxes experienced in 2022-23, Lindon anticipates generally increasing sales tax revenue, utility revenues, and gradual increases in property tax revenues as new homes and businesses develop. With newer businesses like KIA, Genesis, soda/drink stores, and other small businesses, sales tax revenues are anticipated to slowly increase over the next few years. Additional tax revenues will also occur as new businesses continue to develop along our 700 North commercial corridor.

(NOTE: On the chart above, the drop in property taxes received during FY2016 - FY2018 (red line) is due to special tax disbursements expiring in Lindon's Redevelopment Areas (RDA). Lindon's expired RDA's no longer receive a higher proportion of the property taxes for those RDA project areas, thus the decrease in total property tax revenues.)

Future Challenges

The outlook for Lindon's future is very positive. However, Lindon is not without its share of current and future challenges.

Aging Roads & Utility Infrastructure: Much of the city's roads and water, secondary water, sewer, and storm water utilities were installed decades ago. As these roads and utilities age they will eventually fail and need to be repaired or replaced. The city's utility rates were historically set at adequate levels to provide and maintain the services but for decades the rates were not sufficient to replace large amounts of aging infrastructure. The city now initiates small annual increases in utility rates to cover replacement of infrastructure and to keep up with inflationary cost increases. These revenues also offset Lindon's obligations for a portion of sewage treatment plant upgrades at Orem City's wastewater treatment facility.



Paying down debt to free up General Fund monies for road maintenance continues to be a priority and allows Lindon to invest more annual dollars into road & utility maintenance than ever before. The FY2025-26 budget has \$2.9M allocated for road maintenance; \$4.68M for new well construction; \$580k for sewer projects and infiltration elimination; and \$1.46M for Storm Water projects.

Attracting and Retaining Employees: Both government and private industries have experienced recent labor shortages. Government jobs have historically been characterized by lower wages but with better benefits, thereby remaining attractive to potential employees. However, the line between public and private sector benefit packages has blurred as budget constraints have gradually reduced many government sector benefit offerings. Cities are also facing an aging workforce with younger populations not appearing to place as high of priority on long-term benefits such as the pension plans offered through Utah Retirement Systems.



Demand for higher wages combined with increasing local costs for housing, fuel, goods & services are reflected in the lower number of applicants applying for many city jobs. While pressure for wage increases is continuing, there has traditionally been a very limited appetite from the public to support increased taxes or fees for services to cover such costs. Employment sectors that are most challenging are police, building & public works trades, engineering, seasonal laborers, and

administrative services. Keeping wages & benefits competitive to attract and retain high quality workers continues to be one of Lindon's biggest challenges.

Managing Growth & Water Resources: New development and growth brings jobs, housing, and shopping opportunities – and with that growth comes increased traffic and demand for city services. Lindon's 700 North corridor (North County Blvd) and the I-15 Lindon/PG interchange are ripe for development. The city has made efforts to plan appropriate types of land uses along the corridor and is carefully planning growth through adoption of an Area Master Plan for 700 North. A special tax revenue area (700 N. CDA) has been created along the corridor to help foster economic development and/or utility improvements. The City and UDOT are also planning for future interchange improvements, road widening, new traffic signals and, in the not-too-distant future, Bus Rapid Transit (BRT) and possibly light rail improvements in the area.



An often-overlooked outcome of a growing and aging community is the increasing demand for cemetery plots. The first phase of the Lindon City Cemetery was constructed in about 1993. The cemetery is currently at 78% capacity (sold plots). In 2024-25 the City Council approved design of phase two of the cemetery to be constructed and completed by the spring of 2026. The total

completion of the cemetery (after phase 3) will add over 5,000 new burial plots and cremation inurnments. We thank our many Public Works employees who keep up with a steady workload of burials and maintenance responsibilities at the cemetery.

In 2024, Lindon began work to drill a new culinary water well. This well will provide needed redundancy to Lindon's culinary water system. The drilling process has been completed with the next phase of construction for the wellhouse and associated piping upgrades scheduled for completion in 2026.



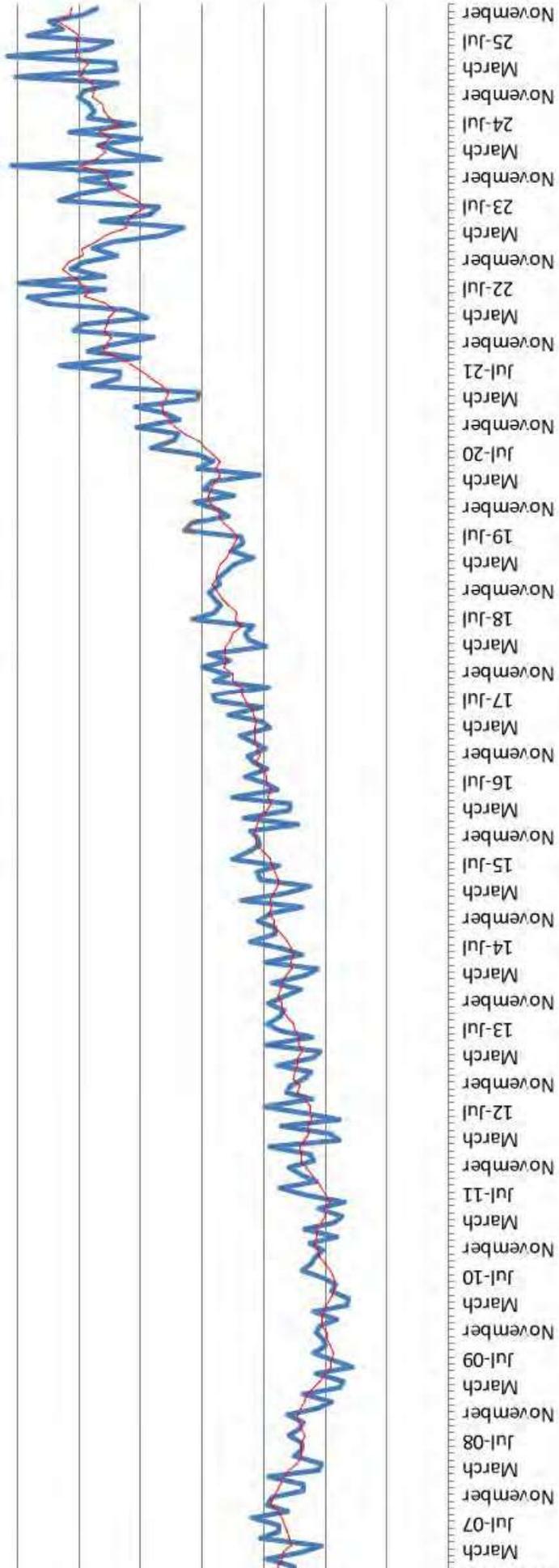
Additional resources have been invested into obtaining capacity within the Provo River Aqueduct, providing a more reliable means of transporting secondary water to the city than traditional canals and ditches. Conserving water resources is a top priority.

Get Involved!

Citizens can get involved in the budget process by attending annual public budget hearings and budget discussions with the City Council. The city makes the proposed budget for the upcoming fiscal year available to citizens in late April or early May. From May to June the City Council holds meetings on the budget where citizens can come to express their views and ask questions about the budget. Questions and comments at other times are always welcome.

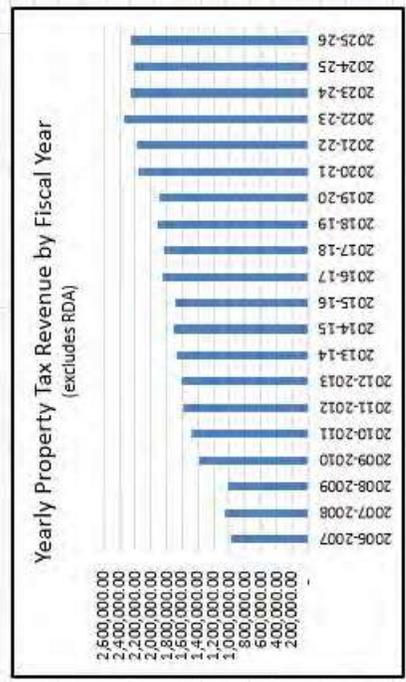
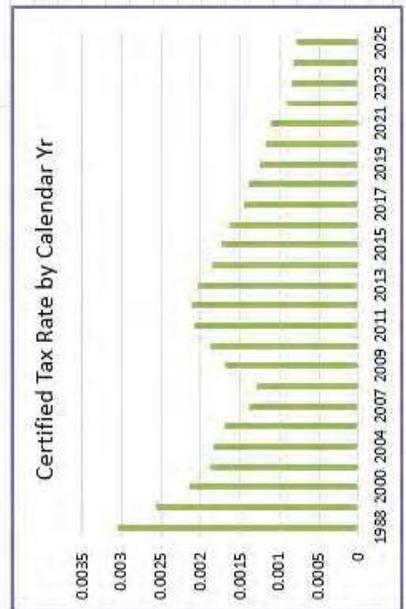
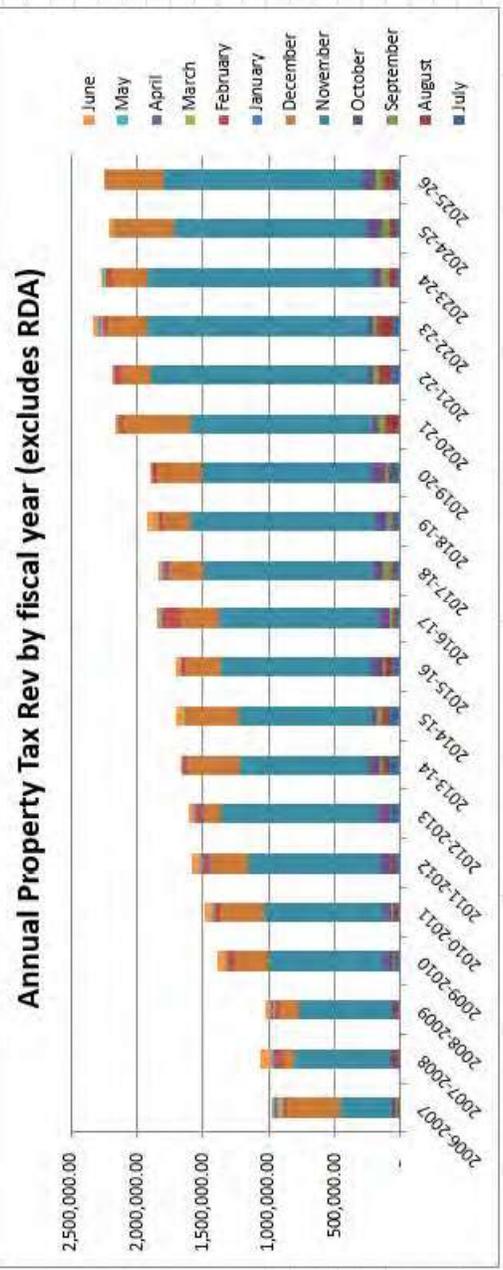
Finalized budget, tax information, fee schedules, and associated documents are available for download through the city website at www.lindon.gov.

Lindon Sales Tax Revenue July 2006- current



Series1
6 per.

Year	Lindon Certified Tax Rate
1988	0.003042
1994	0.002569
2000	0.002144
2002	0.00188
2004	0.001837
2006	0.001702
2007	0.00139
2008	0.001296
2009	0.001686
2010	0.001873
2011	0.00208
2012	0.002107
2013	0.002043
2014	0.001862
2015	0.001741
2016	0.00163
2017	0.001451
2018	0.001392
2019	0.001241
2020	0.001174
2021	0.001116
2022	0.000907
2023	0.000853
2024	0.000821
2025	0.000788

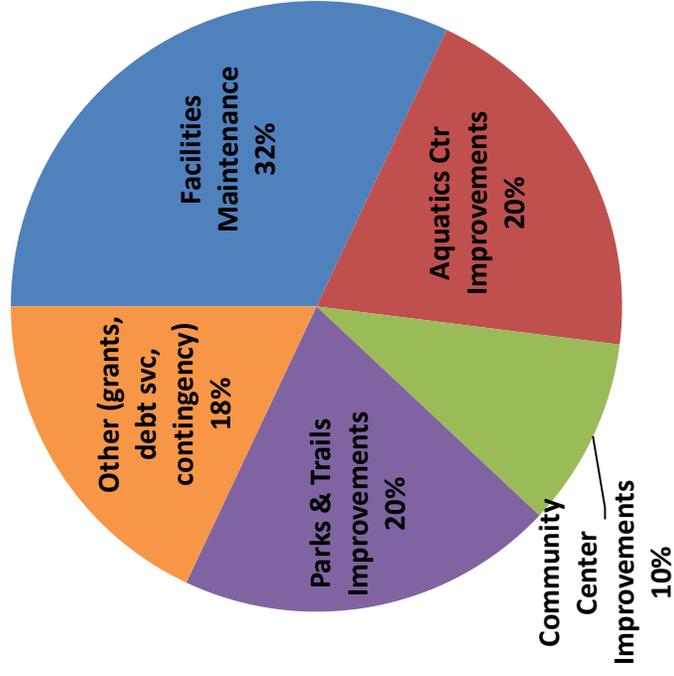


PARC TAX FUND

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026
REVENUE			
PARC Tax	944,979.32	1,038,236.97	1,030,000.00
Interest Earnings	63,342.21	49,795.37	30,000.00
TOTAL REVENUE	<u>1,008,321.53</u>	<u>1,088,032.34</u>	<u>1,060,000.00</u>
EXPENDITURES			
Facilities Maintenance			
Aquatics Center	286,747.01	338,368.99	370,300.00
Community Center	37,624.60	28,615.05	28,700.00
Veteran's Memorial Hall	6,400.52	2,034.83	2,500.00
Parks and Trails	108,287.50	89,075.33	80,000.00
Total Facilities Maintenance	<u>439,059.63</u>	<u>458,094.20</u>	<u>481,500.00</u>
Aquatics Center Improvements	187,479.12	275,000.00	470,850.00
Community Center Improvements	50,000.00	50,000.00	-
Veteran's Memorial Hall Improvements	-	-	-
Parks and Trails Improvements	441,655.58	19,844.63	500,000.00
Grants Disbursed	6,000.00	19,396.00	19,750.00
Debt Service for Aquatics Center	85,000.00	85,000.00	85,000.00
TOTAL EXPENDITURES	<u>1,209,194.33</u>	<u>907,334.83</u>	<u>1,557,100.00</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>(200,872.80)</u>	<u>180,697.51</u>	<u>(497,100.00)</u>
ALLOCATION OF REV OVER (UNDER) EXP			
Facilities Maintenance	(116,396.74)	(109,923.85)	(142,300.00)
Aquatics Center	14,185.19	(57,393.53)	(258,850.00)
Community Center	50,832.15	58,803.23	106,000.00
Parks and Trails	(239,991.27)	197,761.84	(288,000.00)
Unreserved Contingency	90,497.88	91,449.82	86,050.00
TOTAL ALLOCATION OF REV OVER (UNDER) EXP	<u>(200,872.80)</u>	<u>180,697.51</u>	<u>(497,100.00)</u>
RUNNING CONTINGENCY BALANCES FOR:			
Facilities Maintenance	308,387.73	198,463.87	56,163.87
Aquatics Center	-	-	-
Community Center	29,699.79	88,503.02	194,503.02
Parks and Trails	-	136,012.40	-
Unreserved Contingency	604,339.45	700,145.18	375,357.58
TOTAL CONTINGENCY BALANCES	<u>942,426.97</u>	<u>1,123,124.48</u>	<u>626,024.48</u>

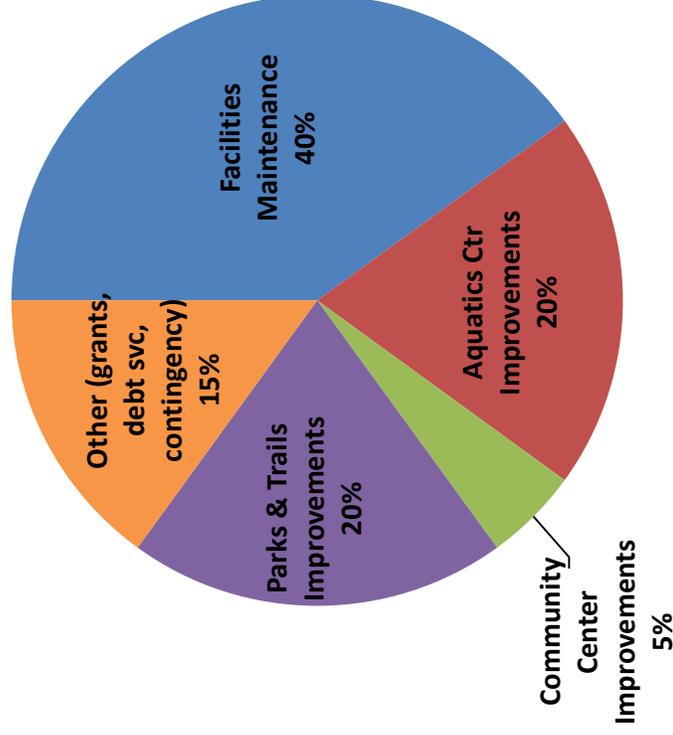
PARC Tax Allocation 2023FY - 2026FY

Facilities Maintenance	32%
Aquatics Ctr Improvements	20%
Community Center Improvements	10%
Parks & Trails Improvements	20%
Other (grants, debt svc, contingency)	18%
	100%



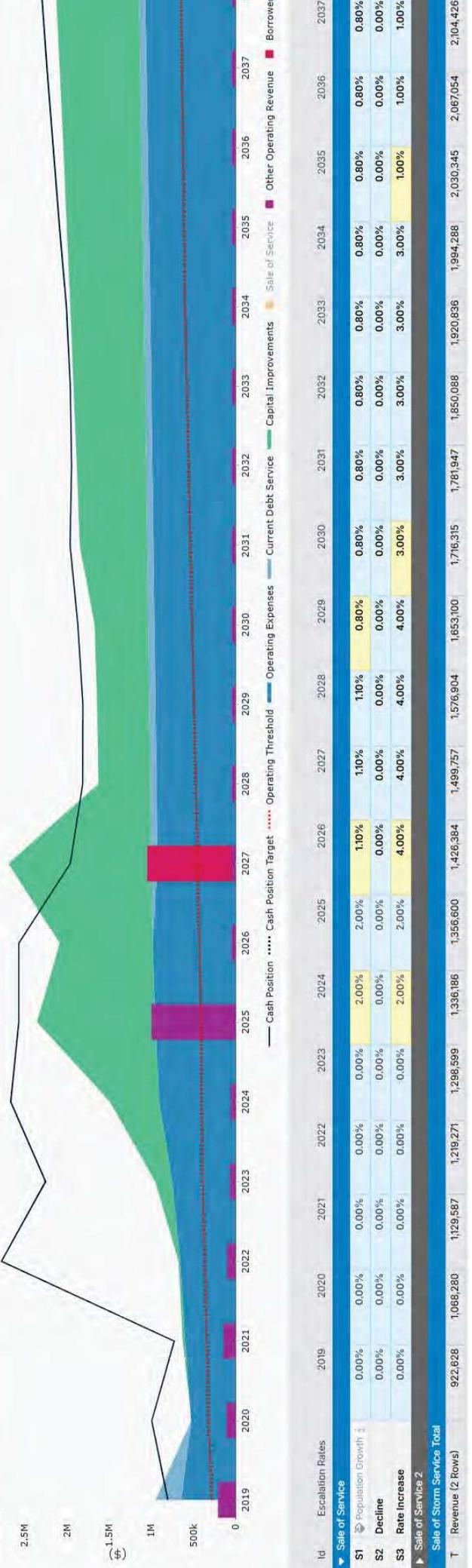
PARC Tax Allocation 2027FY

Facilities Maintenance	40%
Aquatics Ctr Improvements	20%
Community Center Improvements	5%
Parks & Trails Improvements	20%
Other (grants, debt svc, contingency)	15%
	100%



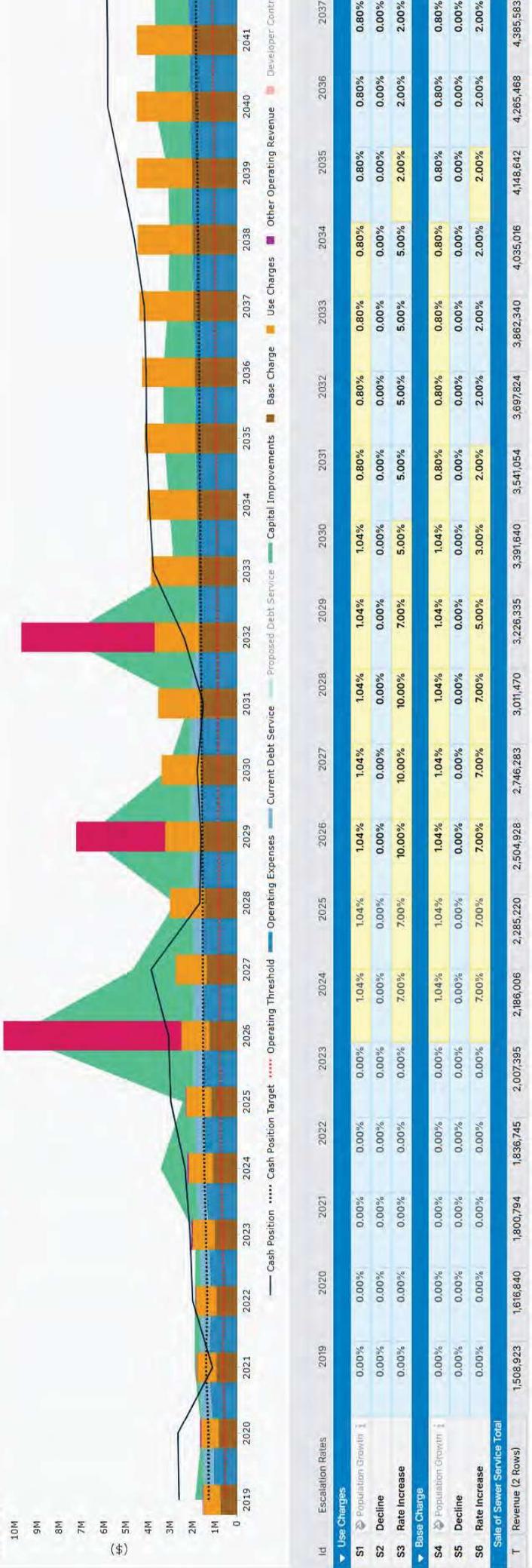
LFM Sale of Service Forecasting Rates & Demand Adjust

SoS Chart



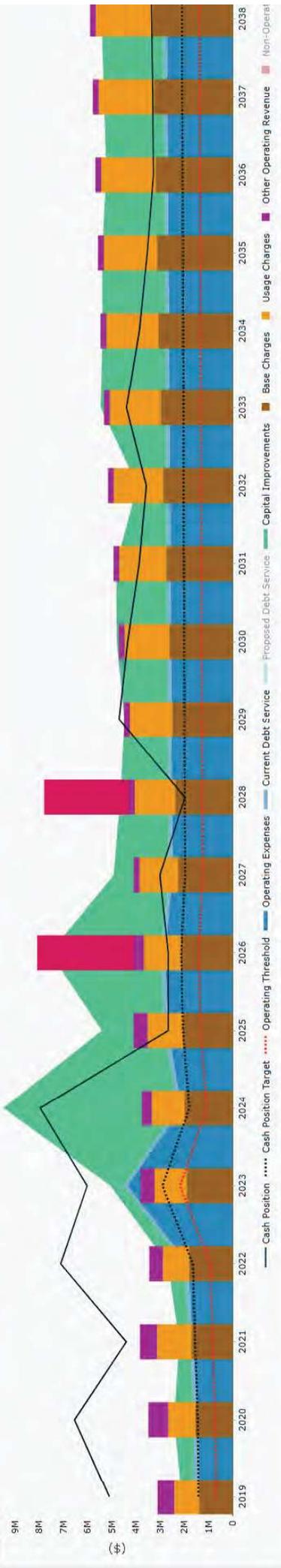
LFM Sale of Service Forecasting Rates & Demand Adjust

SoS Chart



LFM Sale of Service Forecasting Rates & Demand Adjust Description

S&S Chart



Id	Escalation Rates	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Usage Charges																					
S1	Population Growth	0.00%	0.00%	0.00%	0.00%	0.00%	1.04%	1.04%	1.04%	1.04%	1.04%	1.04%	1.04%	1.04%	0.80%	0.80%	0.80%	0.00%	0.00%	0.00%	0.00%
S2	Decline	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S3	Rate Increase	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Base Charges																					
S4	Population Growth	0.00%	0.00%	0.00%	0.00%	0.00%	1.04%	1.04%	1.04%	1.04%	1.04%	1.04%	1.04%	1.04%	0.80%	0.80%	0.80%	0.00%	0.00%	0.00%	0.00%
S5	Decline	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S6	Rate Increase	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Sale of Water Service Total																					
T	Revenue (3 Rows)	2,408,750	2,663,927	3,118,455	2,883,905	3,228,923	3,342,184	3,516,500	3,662,600	3,848,719	4,014,295	4,249,810	4,465,768	4,681,554	4,907,767	5,074,860	5,277,768	5,322,123	5,428,566	5,537,137	

SUMMARY OF CHANGES IN FUND BALANCE UPDATED FOR 2/19/2026 BUDGET AMENDMENT

	General		Governmental Funds					Proprietary Funds					Total All Funds	
	<u>General</u>	<u>RDA</u>	<u>PARC Tax</u>	<u>Roads CIP</u>	<u>Parks CIP</u>	<u>Facilities CIP</u>	<u>Debt Svc</u>	<u>Water</u>	<u>Sewer</u>	<u>Garbage</u>	<u>Storm</u>	<u>Recreation</u>		<u>Telecomm.</u>
Beginning Balances	4,632,657	665,568	520,098	2,989,279	1,830,129	1,451,957	-	3,605,416	2,207,506	184,336	2,901,885	1,130,680	(1,438)	22,118,072
Revenues														
Program revenues														
Charges for services	3,378,860							3,810,200	1,256,200	780,100	1,422,620	1,101,705	32,000	11,781,685
Impact Fees	34,500				75,000			60,000	60,000		50,000			279,500
Grants and contributions	90,000											77,190		167,190
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	1,710,000										5,098,000
Other	3,301,125	32,800	30,000	601,500	20,000			4,000,000	1,398,000		992,800	77,000		10,453,225
Total revenues	18,765,735	245,800	1,060,000	2,311,500	95,000	-	-	8,073,200	2,714,200	780,100	2,465,420	1,255,895	32,000	37,798,850
Transfers In														
		325,000			500,000	750,000	811,835					1,910,500		4,297,335
Expenses														
General government	5,589,640													5,589,640
Public safety	7,965,815													7,965,815
Streets	1,351,080					1,913,500								3,264,580
Parks and recreation	1,341,625													1,341,625
Capital projects		325,000												325,000
Debt Service														
Water								7,949,495						7,949,495
Sewer									2,850,810					2,850,810
Solid Waste														
Storm Water Drainage										792,620				792,620
Recreation Fund											3,654,855			3,654,855
Telecomm. Fund												3,430,095		3,430,095
Total expenses	16,248,160	722,715	501,250	3,063,500	2,172,000	1,290,000	811,835	7,949,495	2,850,810	792,620	3,654,855	3,430,095	32,000	43,519,335
Transfers Out														
	3,041,485	200,000	1,055,850											4,297,335
Ending Balances	4,108,747	313,653	22,998	2,237,279	253,129	911,957	-	3,729,121	2,070,896	171,816	1,712,450	866,980	(1,438)	16,397,587
Percent Change	-11.3%	-52.9%	-95.6%	-25.2%	-86.2%	-37.2%	0.0%	3.4%	-6.2%	-6.8%	-41.0%	-23.3%	0.0%	-25.9%

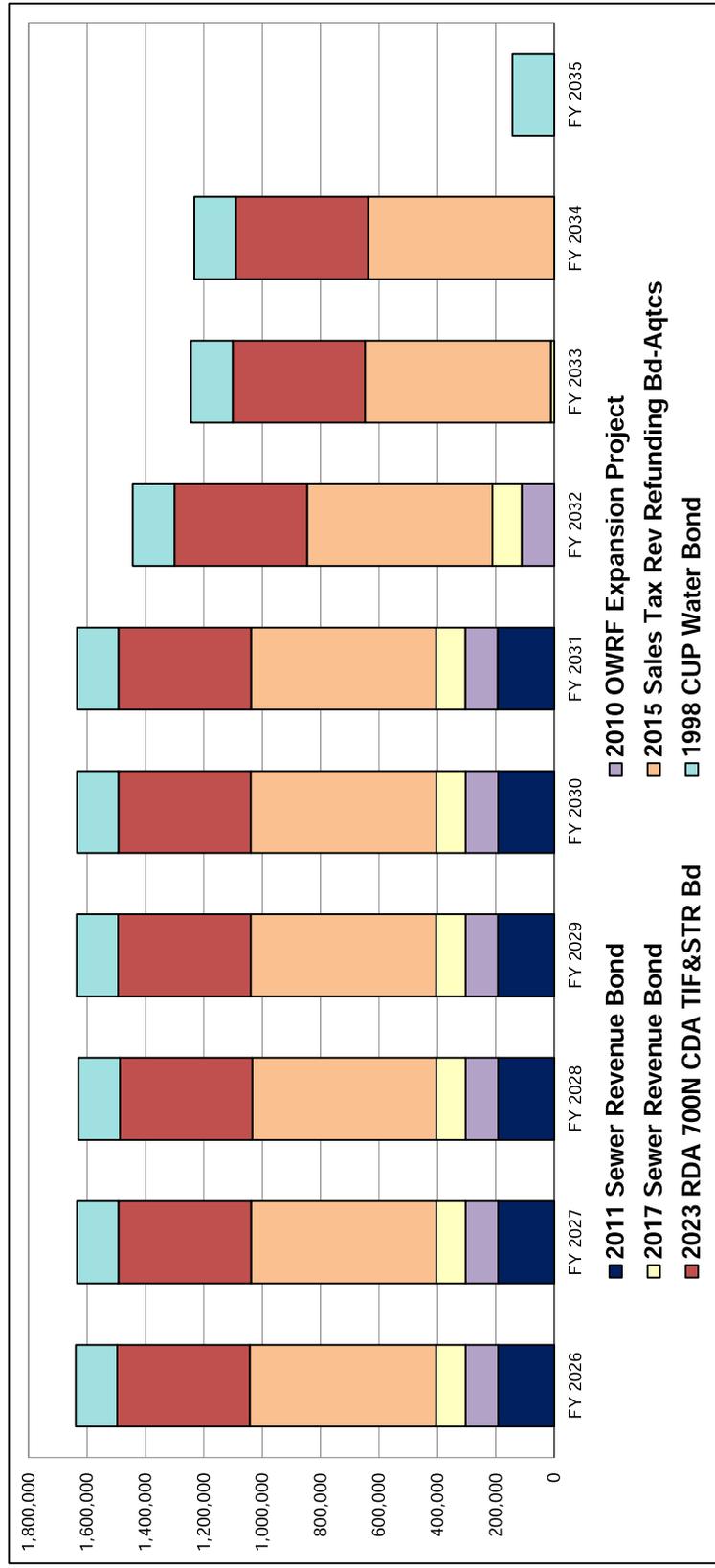
Example General Fund Balance Levels based on projected revenues for:

2025-2026

GENERAL FUND:	Fund Bal.	% of Rev.
6/30/2026	4,108,747	24.87%
	5,783,211	35% maximum
	4,957,038	30%
	4,130,865	25%
	3,304,692	20%
	2,478,519	15%

Date printed: 2/11/2026

ANNUAL DEBT PAYMENTS BY OBLIGATION



Obligation	Principal & interest payments for fiscal year ending:										Original Principal	Maturity Date
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035		
2011 Sewer Revenue Bond	192,525	192,375	192,125	192,775	192,300	193,725	0	0	0	0	3,000,000	7/1/2031
2010 OWRF Expansion Project	110,965	110,965	110,965	110,965	110,965	110,965	110,965	0	0	0	2,217,241	2/1/2032
2017 Sewer Revenue Bond	101,360	100,929	100,441	100,881	101,236	100,519	100,730	11,157	0	0	1,262,000	12/1/2032
2015 Sales Tax Rev Refunding Bd-CDA TIF&STR Bd	637,900	634,400	630,300	635,400	634,600	633,000	635,500	637,000	637,500	0	7,470,000	7/15/2033
1998 CUP Water Bond	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404	3,579,000	5/1/2034
TOTALS	1,638,566	1,634,394	1,629,698	1,636,216	1,634,783	1,634,489	1,443,136	1,243,795	1,232,821	142,404	20,807,274	

4.9 SPENDING APPROVAL LIMITS & CHOICE OF BID PROCESS

1. Except as otherwise provided in this Policy or by provisions of State or Federal law, purchases of supplies or services shall follow one of the bid processes outlined in [section 4.6](#) of this Policy for the appropriate dollar amount thresholds listed in [Table 1](#) of this section. The cost of the supplies or service shall not be divided to avoid bid requirements. Purchases of \$3,500 or less are not required to obtain a bid unless deemed appropriate by the Department Head. In cases where more than one alternative bid process is listed in [Table 1](#) as acceptable for a given dollar

amount, any of the listed bid process alternatives shall be acceptable, and the City shall not incur any liability for choosing one alternative over another.

2. For Open Market and RFP bid processes, the City shall strongly consider procuring supplies and services from local providers (within Lindon City), after consideration of cost differences for comparable supplies and services.

Table 1 - Spending Approval Limits & Allowed Bid Processes			
Purchase Value or Contract Service Value	Bid Process	Purchase Order	Approval Authority
\$3,500 or less	Not required	Not Required	Department Head
\$3,501 - \$10,000	Open Market	Required	Department Head and, Finance Director or City Administrator
	RFP, or Competitive Bid-(I or A)	Not Required	City Council
\$10,001 - \$50,000	Open Market	Required	Department Head and City Administrator
	RFP, or Competitive Bid-(I or A)	Not Required	City Council
\$50,001 - \$125,000 or amount established in UCA 11-39-101, whichever is greater	Open Market	Required	Department Head & City Administrator or City Council
	RFP, or Competitive Bid-(I or A)	Not Required	City Council
Greater than \$125,000 or amount established in UCA 11-39-101, whichever is greater	Competitive Bid-A	Not Required	City Council
State/Federal Contract Prices	Not required	Required if over \$3,500	Dependent upon purchase amounts listed above

(Updated February 7, 2022 Resolution #2022-3-R; Updated May 1, 2024 Res. #2024-12-R)

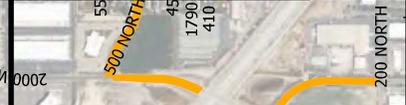
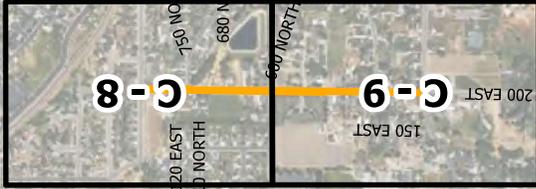
COLA Historical Comparison

Year	U.S. CPI Previous CY	U.S. CPI Mar-Feb	West CPI Previous CY	Mtn CPI Previous CY	Soc. Sec. Start in Jan	URS Calc'd in Jan	Lindon COLA Start in July
2026	2.7%	N/A	2.7%	2.0%	2.8%	2.6%	2.4%
2025	3.0%	N/A	2.8%	2.1%	2.5%	2.9%	2.5%
2024	4.1%	3.6%	4.3%	4.5%	3.2%	4.1%	3.4%
2023	8.0%	7.9%	8.0%	9.3%	8.7%	8.0%	4.0%*
2022	4.7%	5.7%	4.5%	5.0%	5.9%	4.7%	6.0%
2021	1.2%	1.1%	1.7%	2.2%	1.3%	1.2%	1.4%
2020	1.8%	2.0%	2.7%	2.6%	1.6%	1.8%	1.4%
2019	2.4%	2.3%	3.3%	3.0%	2.8%	2.4%	1.5%
2018	2.1%	2.1%	2.8%		2.0%	2.1%	2.1%
2017	1.3%	1.5%	1.9%		0.3%	1.3%	1.5%
2016	0.1%	0.3%	1.2%		0.0%	0.1%	0.0%
2015	1.6%	1.4%	1.9%		1.7%		1.4%
2014	1.5%	1.4%	1.5%		1.5%		1.4%
2013	2.1%	1.9%	2.2%		1.7%		1.9%
2012	3.2%	3.3%	2.8%		3.6%		2.3%
2011	1.6%	1.6%	1.1%		0.0%		3.2%
2010	-0.3%	0.0%	-0.4%		0.0%		0.0%
2009	3.9%	3.2%	3.4%		5.8%		0.0%
2008	2.9%	3.2%	3.1%		2.3%		0.0%
2007	3.2%	3.0%	3.3%		3.3%		2.6%
2006	3.4%	3.5%	3.0%		4.1%		3.5%
Total	51.8%	49.0%	55.1%	28.7%	52.3%	28.6%	40.1%
Average	2.6%	2.6%	2.8%	4.1%	2.6%	2.9%	2.0%

CY=Calendar Year

Comparison of:

- The National Consumer Price Index (U.S. CPI), the West Region CPI-Urban (West CPI), the Mountain Division of the West Region CPI-Urban (Mtn CPI)
 - Data is from the U.S. Bureau of Labor Statistics
 - They are the 12 month average annual change
 - The previous year is shown because Social Security and Lindon City look at the previous information in order to set the COLA for the corresponding year on the table.
 - Historically, Lindon City has used the U.S. CPI average annual change from March to February in order to get the most recent data available
 - *Effective 2/3/2025, Lindon will be using January to December data for industry consistency and in order to have the data earlier, in time for the budget kick-off*
 - The West Region covered in this release is comprised of the following thirteen states: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming.
 - The Mountain Division of the West Region
 - The index began in December 2017 at 100
 - The division is comprised of Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming
- Social Security Cost of Living Allowance (COLA)
 - The number shown takes effect in January of the corresponding year
- URS COLA
 - Calculated in January based on the previous year's average monthly change in CPI
 - Effective on the anniversary of employee's retirement date
 - Capped at 4% or 2.5%, depending on the system that the retiree is in. The difference will accumulate and carry over in subsequent years when the annual increase is less than 4% or 2.5%
- Lindon City COLA
 - The number shown takes effect in July of the corresponding year, except 2022 which was implemented in January 2022.
 - *In the 2023-2024 fiscal year, a one-time payout of 2% was given in addition to the 4% COLA.



2025 Special Events Wrap Up

(The following expenses do NOT include staff time or overhead expenses.)

Sweethearts Dance		Program Total
2025 Final Report		-\$1,282.33
Expenditures:		
Treats	\$418.41	
Crafts	\$283.79	
Building Rental	\$309.00	
Misc	\$271.13	
	Total: \$1,282.33	
Revenue:		
	Total: \$0.00	
<p>Important Notes: For Little Miss Linden service project, they helped with the dancing and participated by bringing treats. We as a city did provide some treats as well as they were only told to bring one dozen each. Once the event got under way, we quickly found that we needed more treats, so Alan went to the store mid event.</p>		



Chess Blitz Tournament		Program Total
2025 Final Report		-\$307.46
Expenditures:		
Trophies	\$67.46	
Awards	\$240	
	Total: \$307.46	
Revenue:		
	Total: \$0.00	
<p>Important Notes: The tournament is run by Reed Hansen although it is staff tracking scores as Reed plays in the tourney. This event brings around 30-35 participants that are either in the club or from our marketing. All ages are welcome and we generally have as young as 5-8 years old up to 60+.</p>		

Easter Egg Hunt		Program Total
2025 Final Report		-\$3,175.72
Expenditures:		
Candy	\$1,967.57	
Eggs	\$14.69	
Prizes	\$414.39	
Misc	\$138.07	
Restrooms	\$641.00	
	Total: \$3,175.72	
Revenue:		
	Total: \$0.00	
Participating Sponsors:		
	<ul style="list-style-type: none"> • Little Ceasars • Texas Roadhouse • Walmart 	
<p>Important Notes: The tournament is run by Reed Hansen although it is staff tracking scores as Reed plays in the tourney. This event brings around 30-35 participants that are either in the club or from our marketing. All ages are welcome and we generally have as young as 5-8 years old up to 60+.</p>		



LML Pageant 2025 Final Report

Program Total
-\$7,273.82

Expenditures:

Orientation Tea	\$515.38
School Rental	\$2,195
Stage Décor	\$1,024.53
Awards	\$53.23
Crowns	\$142.83
Video/sound	\$411.09
Flowers	\$350
Contestant Gift	\$181.34
Dresses/Sash	\$476.81
Dinner	\$642.82
Misc	\$1,280.79
Total:	\$7,273.82



Revenue:
Total: \$0.00

Important Notes: Little Miss Lindon Pageant was held at Oak Canyon Junior High School, with morning interviews with the judges at Lindon City Center. There were 13 contestants competing this year.

Arbor Day Celebration 2025 Final Report

Program Total
-\$1,648.27

Expenditures:

Food	\$1,038.91
Raffle Prizes	\$559.44
Misc	\$49.92
Total:	1,648.27



TREE CITY USA®
An Arbor Day Foundation Program

Revenue:
Rocky Mountain Power \$1,000 in free tree vouchers
Total: \$1,000 (in vouchers)

Important Notes: This event is run through the Tree Board with support from Parks & Rec. A hot dog dinner was provided for all in attendance along with a coloring activity (free sucker for coloring a page), and a raffle.

Lindon Jr Rodeo Pageant 2025 Final Report

Program Total
-\$1,200

Expenditures:

Buckles, Prizes & Saddle	\$1,200
Total:	\$1,200



Revenue:
Total: \$0.00

Important Notes: This event is associated with Lindon Days for the Jr. Rodeo. There are two Royalty play-days in the arena where individuals pay to play events.

Summer Kickoff 2025 Final Report

Program Total

-1,688.01

Expenditures:

Treats	\$0.00
Water Toys	\$564.04
Foam Machine	\$1,000.00
Dunk Tank	\$85.96
Misc	\$38.01

Total: \$1,688.01

Revenue:

Total: \$0.00



Important Notes: This summer kickoff event is always a popular event and a fun way to start the summer months. This was held at Friar Park like normal with A foam pit in the basin, a dunk tank, Water games up on the upper field., face painting, and more.

Jr Rodeo Play Day 2025 Final Report

Program Total

\$208

Expenditures:

Ribbons	\$12
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Total: \$12

Revenue:

Fees	\$ 220
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Total: \$220.00

Important Notes: There are two play-days for the Lindon Days Jr. Rodeo. One in the Summer and one near Halloween. Individuals can come with their horses and pay to play arena games such as Keyhole, Barrels, Poles, Hyde Race, etc.

Movies in the Park 2025 Final Report

Program Total

-\$904.13

Expenditures:

Movie License	\$1,567.50 (incl Lindon Days)
Treats	\$869.89
Movie purchase	\$33.64

Total: \$2,471.63

Revenue:

Total: \$1,567.50 (Sponsored by Bank of Utah)

Important Notes: We generally do a movie in June, a movie in July, a movie during Lindon days in August, and one final larger event in October. The movies have been funded by Bank of Utah. They sponsor the licensing for the movies. This year, the CTC program also participated by doing a summer campaign and handing out wristbands at each of our movies.

Lindon Days 2025 Final Report

Expenditures:

Expenditures:	Revenue:	\$3,647.59
Concert in the Park	\$1,680.43	
Car Show	\$2,540.70	
Cowgirl Clinic	\$500	
Senior Bingo	\$711.02	
Harris Home Tour	\$0	
Night Out with PD	\$0	
Ice Cream Social	\$1,520.04	
Movie in the Park	\$91.88	
Chess Tournament	\$273.31	
Huck Finn Fun	\$2,832.29	
Star Party	\$45.76	
Farmers Market	0	
Jr Rodeo	\$4,099.35	
Mayors Candy	\$2,269.18	
Dirt Dance	\$350	
Video Game Tournament	\$247.67	
Grand Parade	\$3,662.71	
Queens tea	\$335.03	
5K & Fun Run	\$2,014.70	
Breakfast	341.56	
Horse Trail Ride	\$500	
Cardboard Boat	\$1,436.44	
Free Swim Day	\$1,563.26	
Dime Dive	\$420.54	
KenDucky Derby	\$399.26	
Market	\$53.72	
Concert	\$7,169.40	
Fireworks	\$7,000	
Misc	\$9,829.30	
Stage Purchase from Roy	\$8,800	

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Exp Total: \$60,687.55

Difference: -\$56,800.85

Revenue: \$3,647.59

Important Information: Lindon Days is the biggest special event we put on.

Ed Stevens Memorial Concerts (5) 2025 Final Report

Program Total

-\$6,500

Expenditures:

Promoter, Bands, Sound	\$6,500
Total:	\$6,500

Revenue:

Total: \$0.00

Important Notes: Lindon resident Anne Stevens is the promoter and sometimes, musician in this summer concert series honoring her dear departed husband Ed. This program is very simple for city staff as Anne, as the promoter, takes care of hiring the bands and handing day of concert issues. The concerts are held on Friday or Saturday in August and the first week of September. This year, we are planning on 5 concerts in the City Center Park pavilion.



Spooky Halloween Movie 2025 Final Report

Program Total

-\$1,441.10

Expenditures:

License	\$522.50
Treats	\$859.81
Pumpkins	\$571.65
Movie	\$9.64

Total: \$1,963.60

Revenue:

Total: \$522.50 (Sponsored by Bank of Utah)

Important Notes: Every year we have held a holiday Halloween Spooky Movie in the park, and we give out free pumpkins to those that attend. This is where we advertise for fall programs and winter sports. This has been well attended, and each year seems to be getting bigger in attendance.



Halloween Spooktacular 2025 Final Report

Program Total

-\$5,752.69

Expenditures:

Candy	\$2,705.43
Haunted Trail	\$3,581.11
Costumes	\$147.66
Shirts	\$459.90
Trunks	\$621.16
Misc	\$87.43
Total:	\$7,602.69



Revenue:

Schroepel Chiropractic	\$100.00
Ace Intermountain Recycling Center	\$250.00
Alcatraz Escape Games	\$100.00
B2 Air Systems	\$1,200.00
Premier Family Medical	\$100.00
Wasatch Pest Control	\$100.00
Total:	\$1,850.00

Important Notes: This was the 8th year we have hosted this Halloween Spooktacular event and the second year the event took place in the City Center Park with our Haunted Heritage Trail. Attendance was not taken at this event, but estimates are in the couple thousand individuals attended.

Turkey Trot 5K 2025 Final Report

Program Total

-\$2,569.13

Expenditures:

Starter Horn	\$387.57
Awards	\$595.75
Runner Snacks	\$159.04
Swag Bag Items	\$192.77
Shirts	\$1,340.00
Race Timer	\$798.00
Honey Buckets	\$805.00
Total:	\$4,709.00



Revenue:

Race Entries	Total:	\$1,709.00
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Participating Sponsors:

- Tagg-N-Go Car Wash
- A+ Garage Doors

Important Notes: This was the 3rd year we hosted this Turkey Trot event at City Center Park. Attendance was not taken at this event, but estimates are around 125-150.

Christmas Tree Lighting Ceremony 2025 Final Report

Program Total

-\$5,088.92

Expenditures:

Candy	\$129.60
Hot Coco	\$126.70
Tree Lights (Up)	\$2,203.40
Tree Lights (Down)	\$1,200.00 (estimated)
Additional Tree Lights	\$774.46
Yard Decor	\$354.76
Santa	\$200.00
Tea Lights / Misc	\$100.00 (estimated)
Total:	\$5,088.92



Revenue:

Total: \$0.00

Important Notes: This is a successful event mostly run by the Historic Commission. The staff worked with Brett Swallberg to make sure everything was coordinated for this event. Brett wanted to move the program for tree lighting inside this year so chairs were set up in the gym. Every chair was set up in the gym and additional chairs were pulled from the north side to accommodate the amount of people who attended this event. Inviting the choir kids from the elementary (around 50 kids) made it very packed.

Holiday Parade 2024 Final Report

Program Total

-\$2,104

Expenditures:

Float Decorations and Lights	\$2,104
Total:	\$2,104



Revenue:

Total: \$0.00

Important Notes: 2023-24 costs to purchase Christmas decorations for the float.

FY 2027 Capital Projects Facilities

<u>Facility</u>	<u>Project</u>	<u>Proposed Cost</u>	<u>Project Description</u>
Aquatic Center	Refurbish bucket dump	\$ 15,000.00	Paint and refurbish bucket dump feature along lazy river, same as has been done for Pirate Ship
	Maintenance Reserve	\$ 50,000.00	Reserve to fund unforeseen repair needs
	Rebuild River pump	\$ 25,000.00	Rebuild one river pump
	Engineering for staircases	\$ 15,000.00	Have structural engineering and design work done in preparation to replace weather worn staircases on Huck's Hideout
	Slide Maintenance	\$ 20,000.00	Annual slide maintenance
	Boiler maintenance	\$ 10,000.00	Annual boiler maintenance
	Upgrade BECS systems	\$ 50,000.00	Upgrade outdated chemical monitoring systems
	Ventilation fan for Huck's shed	\$ 10,000.00	Install industrial ventilation fan to circulate air in Huck's Hideout pump room
	Paint locker room walls	\$ 25,000.00	Paint the walls in the men's and women's locker rooms
	Ventilation System	\$ 30,000.00	Install fans and other items to circulate air in locker rooms and electrical equipment room
	LED lights	\$ 20,000.00	Upgrade pole lights from halogen to LED
	West emergency gate	\$ 5,000.00	Emergency exit gate in fence on west side of facility
	UV maintenance	\$ 25,000.00	Required maintenance on UV water filters
	Deck Umbrellas	\$ 40,000.00	Replace deck umbrellas that fell apart with new permanent structures
	Cashier window upgrades	\$ 10,000.00	Reconfigure cashier windows to allow for better customer service
			\$ 350,000.00
City Hall	Fob entry system	\$ 10,000.00	Install fob entry system on one door upstairs and downstairs for more secure employee entry
Community Center	ADA door openers	\$ 10,000.00	Replace unreliable battery door openers with electric openers
Public Works	ADA door openers	\$ 10,000.00	Replace unreliable battery door openers with electric openers

FY 2027 Capital Vehicles and Equipment Replacement

<u>Unit</u>	<u>Make</u>	<u>Model</u>	<u>Year</u>	<u>Mileage/Hours</u>	<u>Replacement</u>	<u>Replacement cost</u>	<u>KBB Value</u>
602	Dodge	2500	2006	92600	3/4 cab and chassis	Proposed replacement in FY 2026 budget \$45,000	\$3,900 to \$5,500 \$19,000 to \$21,000
510	Chev	1500	2018	86069	1/2 ton pickup		

Looking ahead to FY 2028 Budget

410	Chev	1500	2018	60000	1/2 ton pickup
700	Chev	1500	2019	50000	1/2 ton pickup
301	Ram	1500	2018	55000	1/2 ton pickup

All Toyota Tacoma pickups

6. **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