Lindon City Council
Staff Report

Prepared by Lindon City Administration

June 15, 2026

Notice of Meeting of the
Lindon City Council

The Lindon City Council will hold a meeting **at 5:15 pm on Monday, June 15, 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 – 5:15 P.M. - Conducting: Carolyn Lundberg, Mayor
Invocation: Cole Hooley, Councilmember
Pledge of Allegiance: By invitation

1. **Call to Order / Roll Call**

2. **Presentations and Announcements:**
   a) Introduction of new 2026 Lindon Jr Rodeo Royalty
   b) Announcements/Comments from 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 May 18, 2026.

7. **Consent Agenda** — (*Items do not require public comment or discussion and can all be approved by a single motion.* The following consent agenda items will be presented for approval:
   a) There are no consent agenda items for this meeting.

8. **Review & Action: Subdivision Ordinance Amendment; Ord #2026-12-O**. Lindon City is proposing to amend ordinance §17.32.090 to modify the requirement that a lot cannot be more than three (3) times as long as it is wide.

9. **Public Hearing: FY2027 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) 2027 budget. The proposed transfers are as follows: Water Fund $320,000 (3.9% of fund expenditures); Sewer Fund $225,000 (6.3% of fund expenditure); Solid Waste Collection Fund $32,000 (3.7% of fund expenditures); Storm Water Drainage Fund $120,000 (4.0% of fund expenditures); and Telecommunications Fund $1,500 (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 to supplement 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: FY2027 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 FY2027 budget. No motions will be made as this hearing is to only receive and consider public comment on this matter.

11. **Utah Retirement Systems (URS) contribution pick-up agreement; Resolution #2026-15-R**. The City Council will consider formal action to "pick-up" the Public Safety Tier 2 Contributory Retirement System contributions required by URS.

12. **Public Hearing: Fiscal Year 2027 (FY2027) Final Budget Adoption; Amend FY2026 Budget; Ordinance #2026-11-O**. The City will present the final Lindon City Budget documents for fiscal year 2026-2027 (FY2027) beginning July 1, 2026. The tentative budget for FY2027 was approved in a public hearing on March 16, 2026. The City Council also held a public hearing on May 18, 2026 where the proposed budget was adopted and budget issues were discussed in detail. The City Council will review and adopt the amended budget for FY2026, will review and adopt the final budget for FY2027, 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.

13. **Recess to Lindon City Redevelopment Agency Meeting (RDA)**

14. **Closed Session -** The City Council will discuss potential purchase or sale of real property per Utah Code 52-4-205(1)(e). 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, 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 – 5:15 P.M. - Conducting: Carolyn Lundberg, Mayor

Invocation: Cole Hooley, Councilmember
Pledge: By invitation

Item 1 – Call to Order / Roll Call

June 15, 2026 Lindon City Council meeting.

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

Item 2 – Presentations and Announcements

a) Introduction of new 2026 Lindon Jr Rodeo Royalty
b) Announcements/Comments from Council Members.

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

<u>Item 4</u> - COUNCIL REPORTS:

A) MAG/MPO, COG, UIA, ULA, ULCT, Youth Council, Public Relations (media)	- Carolyn Lundberg
B) Public Works/Eng., Irrigation Co. Representative, Cemetery, Facilities/Building	- Van Broderick
C) CTC, Healthy Utah, Historical Commission, Tree Board, Arts Committee	- Cole Hooley
D) Police/Fire/EMS, CERT, Economic Dev., Lindon Days, Utah League of Cities & Towns Alternate	- Jake Hoyt
E) Transfer Station Board, Planning Commission, Community Development/General Plan, Parks & Trails	- Lincoln Jacobs
F) Youth Council (Lead Advisor), Econ. Dev, PG/Lindon Chamber of Comm., Senior Center, Edu. grants	- Steve Stewart

<u>Item 5</u> - ADMINISTRATOR'S REPORT *(10 minutes)*

Misc. Updates:

- July Newsletter: Van Broderick
- Monday, June 15th, 12:30pm to 2pm, Joint lunch meeting w/Orem City Council at Orem City Hall
- Next Council meetings: July 6th, Aug 17th, September 8th (Tuesday)
- Lindon Days: August 1st - 8th https://www.lindon.gov/314/Lindon-Days
- Misc. Items.

<u>Item 6</u> – Approval of Minutes

- Review and approval of City Council minutes: **June 1, 2026**

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

The Lindon City Council regularly scheduled meeting on **Monday, June 1, 2026, 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:	Van Broderick, Councilmember
Pledge of Allegiance:	Cole Hooley

PRESENT	**EXCUSED**
Carolyn Lundberg, Mayor	
Cole Hooley, Councilmember	
Lincoln Jacobs, Councilmember	
Jake Hoyt, Councilmember	
Van Broderick, Councilmember	
Steve Stewart, Councilmember	
Michael Florence, Community Development Director	
Brian Haws, City Attorney	
Adam Cowie, City Administrator	
Britni Laidler, City Recorder	

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

2. **Presentations and Announcements:**

   a) There were no announcements

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

Maxine Smith - addressed the Council regarding secondary water use and conservation. She stated that she had been told secondary water would be available in April but not to be used until mid-May, and she expressed concern that watering practices around the city did not appear consistent with a two-days-per-week approach. She cited examples of daytime watering, including at the cemetery and other locations, and asked whether the City had evaluated available water supply, whether restrictions would be imposed, and whether any enforcement would occur. She also expressed concern about the availability of water for pastures and the potential for dry conditions to create a fire hazard.

Mayor Lundberg responded that increased daytime watering at the cemetery was related to newly installed lawn in the cemetery expansion area and the need to establish that turf in advance of the Memorial Day program. She stated that such watering would not continue at that level under normal conditions. Councilmember Hoyt said the City generally preferred education over regulation, noted that Lindon was in a comparatively strong water position because of past water planning, and said the City would continue monitoring conditions. Mayor Lundberg added that the City and state water authorities continued to monitor precipitation and supply conditions and that the City was encouraging conservation, though no penalties or formal restrictions were currently in place. She acknowledged the concern about daytime watering and said the City could continue reminding residents that such watering is discouraged.

Brian and Chelsea Beutler - addressed the Council to provide an update on Sunnyside Urban Farm and to seek guidance regarding a future permanent structure on their property. They thanked the Council for adopting the Market Farm Ordinance and reported that the farm had now operated for three years, had expanded substantially, and had received positive neighborhood response. They described plans for a permanent barn-like structure including a small market area, on-site cooler, greenhouse, and ADA-compliant restroom. They explained that after working with staff and designers, they had found that the desired layout would require reduced setbacks of approximately 25 feet and asked whether the Council would consider flexibility in setbacks within the Market Farm context.

Councilmember Hoyt said he had visited the property and believed the request appeared reasonable, with limited unintended consequences, and that he would support further review of setback standards for that specific zone. Councilmember Stewart likewise expressed interest in looking further into the issue. Councilmember Broderick stated that he appreciated the project and the visual benefit it brought to the area, but he emphasized the need for consistency in zoning and expressed concern about setting a precedent for business-related structures extending beyond standard setbacks. Mayor Lundberg said the Council appreciated the project and encouraged the applicants to continue working with staff to determine whether the issue could be resolved administratively or, if necessary, brought back with a more developed justification. City Administrator, Adam Cowie, advised that any ordinance change request would need to be submitted through staff, reviewed by the Planning Commission with a public hearing, and then returned to the City Council with a recommendation.

4. COUNCIL REPORTS:

Councilmember Jacobs – Councilmember Jacobs reported on a Development Review Committee meeting regarding a possible project on the east side of 700 North involving commercial and office concepts, including a double drive-through design. He also reported on a North Pointe Solid Waste meeting, stating that proposed rate increases had been reduced after feedback from member cities and that additional information would be provided to City staff. In his Parks and Recreation report, he noted strong pool attendance, the start of baseball, open registration for flag football, the beginning of summer classes, and an upcoming summer kickoff event at Fryer Park featuring public safety activities and other recreation attractions.

Councilmember Hoyt – Councilmember Hoyt reported on the Pleasant Grove-Lindon Chamber of Commerce golf tournament, noting that Lindon narrowly lost the intercity trophy competition. He also shared a police update, including appreciation for the Memorial Day program and mention of public outreach regarding new e-bike rules. He then raised the annual Lindon Days grand marshal selection process and reviewed names previously considered. Council discussion followed, and the Council generally favored the Powells as a first choice, with the Walkers and Allen and Kristine Colledge discussed as possible alternatives. Mayor Lundberg indicated she would begin outreach based on that discussion.

Councilmember Broderick – Councilmember Broderick commended the Memorial Day commemoration and especially recognized the visible improvements at the cemetery, including new trees, sod, roadway work, and overall appearance. He also reported on attendance at the Public Works/Engineering quarterly status meeting and expressed appreciation for staff and engineers managing numerous active projects. Finally, he reported that lighting on the west side of the pickleball courts at Pheasant Brook was not functioning properly and asked that the issue be relayed to staff.

Councilmember Stewart – Councilmember Stewart reported that the Youth Council would hold its opening training and retreat the coming Saturday. He said the group would review leadership opportunities, expectations, and the Lindon Cares initiative, and he expressed enthusiasm for beginning the new year.

Councilmember Hooley – Councilmember Hooley reported that Communities That Care would hold a ribbon-cutting event related to the Parents Empowered underage drinking awareness initiative at the pool. He said the Historical Commission was preparing creative activities for Lindon Days and that discussions continued regarding whether an arts committee would be appropriate for the City.

Mayor Lundberg – Mayor Lundberg also commented on the success of the Memorial Day program and thanked the Police Department, Public Works staff, and contractors for their work at the cemetery. She reported on beautification efforts along Center Street and State Street, including flowers, hanging baskets, and large patriotic sesquicentennial banners being donated and installed with community assistance. She further reported that the City had secured additional MAG funding for the 200 South infrastructure project near Geneva Road and North Pointe, allowing the project to move forward despite increased costs. Mayor Lundberg also advised the Council that Youth Council participation had grown significantly and suggested that a budget increase might be needed to support the larger group and associated activities. Councilmembers indicated support for reviewing an increase during the upcoming budget adoption process.

5. **Administrator's Report**

- July Newsletter: Van Broderick
- June 3rd, 11am-1pm; Summer Kick-off event at Fryer Park (games, dunk tank, foam machine)
- June 12th, 7pm. Movies in the Park (Pheasant Brook Park)
- Monday, June 15th, 12:30pm to 2pm, Joint lunch meeting w/Orem City Council at Orem City Hall
- Misc. Items.

6. **Approval of Minutes** – The minutes of the regular City Council meeting of May 18, 2026.

COUNCILMEMBER JACOBS MOVED TO APPROVE THE MINUTES OF THE REGULAR CITY COUNCIL MEETING OF MAY 18, 2026 WITH NOTED CHANGES. COUNCILMEMBER HOYT SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER HOYT	AYE
COUNCILMEMBER BRODERICK	AYE
COUNCILMEMBER STEWART	AYE
COUNCILMEMBER JACOBS	AYE
COUNCILMEMBER HOOLEY	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) Surplus Equipment disposal; Resolution #2026-19-R
   b) Planning Commissioner Reappointment, Sharon Call

COUNCILMEMBER HOYT MOVED TO APPROVE THE CONSENT AGENDA ITEMS AS PRESENTED. COUNCILMEMBER STEWART SECONDED. THE MOTION CARRIED.

CURRENT BUSINESS

8. **Ordinance Amendment – LCC 17.32.110 and Cul-De-Sac Standard Drawing; Ord #2026- 10-O.** Lindon City proposes to amend the residential and commercial cul-de-sac requirements to meet standards found in the International Fire Code. The Planning Commission recommended approval.

Community Development Director, Michael Florence, presented the proposed ordinance amendment to increase the required cul-de-sac radius so that the City's residential and commercial standards would comply with the International Fire Code. He explained that the existing standard did not meet the current minimum turnaround requirements and that the amendment would increase the radius from 50 feet to 56 feet, resulting in an approximately 12-foot larger cul-de-sac overall. He reviewed a diagram showing the current and proposed standards and noted that the change would apply to new cul-de-sacs.

Councilmember Jacobs asked whether the request had originated from the Fire Department and whether the issue was related to larger apparatus. Director Florence confirmed that the request came from the Fire Department and stated that the City needed to meet the adopted fire code minimums. Mayor Lundberg observed the tension between narrower street standards promoted at the state level and the need for larger turnaround space at street ends. Director Florence noted that the state had also adopted the International Fire Code standards. Councilmember Hooley asked whether existing cul-de-sacs would be affected by the change, and Director Florence stated that the amendment would apply only to new cul-de-sacs unless a future city project required otherwise. Councilmember Jacobs also asked about hammerhead turnarounds, and Director Florence explained that those remained an approved alternative in certain locations.

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

COUNCILMEMBER JACOBS MOVED TO APPROVE ORDINANCE #2026-10-O AS PRESENTED. COUNCILMEMBER STEWART SECONDED. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER HOYT	AYE
COUNCILMEMBER BRODERICK	AYE
COUNCILMEMBER STEWART	AYE
COUNCILMEMBER JACOBS	AYE
COUNCILMEMBER HOOLEY	AYE

THE MOTION CARRIED UNANIMOUSLY.

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

COUNCILMEMBER HOYT MOVED TO ENTER A CLOSED SESSION TO DISCUSS POTENTIAL PURCHASE OR SALE OF REAL PROPERTY. COUNCILMEMBER JACOBS SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER HOYT	AYE
COUNCILMEMBER BRODERICK	AYE
COUNCILMEMBER STEWART	AYE
COUNCILMEMBER JACOBS	AYE
COUNCILMEMBER HOOLEY	AYE

THE MOTION CARRIED UNANIMOUSLY.

COUNCILMEMBER BRODERICK MOVED TO CLOSE THE CLOSED SESSION AND RECONVENE THE REGULAR OPEN MEETING. COUNCILMEMBER STEWART SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER HOYT	AYE
COUNCILMEMBER BRODERICK	AYE
COUNCILMEMBER STEWART	AYE
COUNCILMEMBER JACOBS	AYE
COUNCILMEMBER HOOLEY	AYE

THE MOTION CARRIED UNANIMOUSLY.

Adjourn –

COUNCILMEMBER BRODERICK MOVED TO ADJOURN THE MEETING AT 7:33 PM. COUNCILMEMBER STEWART SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Approved – June 15, 2026

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Britni Laidler, City Recorder

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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.

a) There are no consent agenda items for this meeting.

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

8. **Review & Action: Subdivision Ordinance Amendment; Ord #2026-12-O.** Lindon City is proposing to amend ordinance §17.32.090 to modify the requirement that a lot cannot be more than three (3) times as long as it is wide.

See attached information from the Planning Department.

Ordinance Amendment – 17.32.090 – Subdivision General Standards

Date: June 15, 2026 **Applicant**: Lindon City **Presenting Staff**: Michael Florence **Type of Decision**: Legislative **Council Action Required**: Yes, the planning commission unanimously recommended approval	**MOTION** I move to (*approve, deny, or continue*) ordinance amendment 2026-12-O (*as presented, or with changes*).

Summary of Key Issues

- Lindon City is proposing to amend the subdivision requirement that "no lot containing five (5) acres or less shall be created which is more than three (3) times as long as it is wide. The planning commission may approve up to a twenty percent (20%) increase in the depth of a lot if they determine that the proposed development is the best use of the property and in the best interest to the city and surrounding properties" 17.32.090(3).
- In researching this code requirement, it looks as though most communities apply a minimum lot size, frontage, buildable area, and lot width requirement. Lindon City does call out lot size, and lot width, lot frontage, or both requirements in each zoning district.
- In staff's research, it appears that Duchesne County (5:1 ratio) and Price City (3:1 ratio) still use the width-to-length ratio as a requirement for subdivisions.
- The amendment would apply to residential, commercial, and industrial lots. For residential lots the typical buildable area are setbacks and easements.
- Lindon's flag lot ordinance is exempt from the width-to-length ratio.

Draft Ordinance Amendment Language

17.32.090 - Current Ordinance

3. No lot containing five (5) acres or less shall be created which is more than three (3) times as long as it is wide. The planning commission may approve up to a twenty percent (20%) increase in the depth of a lot if they determine that the proposed development is the best use of the property and in the best interest to the city and surrounding properties.

17.32.090 – Draft Ordinance

<u>All lots and parcels created through the subdivision of real property shall comply with the minimum lot area, lot width, frontage, and buildable area requirements of the applicable zoning district.</u>

<u>At a minimum, each lot shall contain a buildable area sufficient to accommodate the principal structure, access, parking, sidewalks, landscaping, drainage facilities, utility easements, required setbacks, and, where applicable, fire apparatus access and turnaround areas. Additional building and site requirements identified in Title 17 and the Lindon City Land Development Policies, Standard Specifications, and Drawings may also be required as part of the buildable area. The buildable area shall be clearly identified on all preliminary subdivision plats and plans.</u>

<u>Lots shall be designed to provide a practical and functional building site. Lots shall not contain narrow extensions, irregular configurations, or elongated areas created primarily to satisfy minimum lot area, frontage, width, or dimensional requirements that do not contribute to the functional use of the lot.</u>

The land use authority recognizes that existing development patterns may result in irregular lot lines or lot configurations. In reviewing subdivision applications, the land use authority may consider such circumstances and determine whether the proposed lot design satisfies the intent and requirements of this section.

Family Impact Consideration:
The Lindon City Planning Commission and City Council have reviewed and considered the impact that the proposed ordinance may have on family health, stability, and formation.

Exhibits

1. Ordinance

ORDINANCE NO. 2026-12-O

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH COUNTY, UTAH, AMENDING LINDON CITY SUBDIVISION ORDINANCE 17.32.090 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Lindon City Council is authorized by state law to enact and amend ordinances establishing land use regulations; and

WHEREAS, the proposed amendment is consistent with the goal of the Lindon City General Plan to continue to plan for future growth and change; and

WHEREAS, the proposed amendment is consistent with the goal of the Lindon City General plan to consider existing development patterns, environmental conditions, infrastructure needs, transportation requirements, and fiscal impacts when planning future land uses; and

WHEREAS, the Lindon City Council has reviewed and considered the impact that the proposed ordinance may have on family health, stability, and formation; and

WHEREAS, the Lindon City Council finds that it is necessary to amend the Lindon City Subdivision ordinance 17.32.090; and

WHEREAS, on June 9, 2026, the Planning Commission held a properly noticed public hearing to hear testimony regarding the ordinance amendment; and

WHEREAS, after the public hearing, the Planning Commission further considered the proposed ordinance amendment and recommended that the City Council adopt the attached ordinance; and

WHEREAS, the Council held a public meeting on ___________________, 2026, to consider the recommendation and the Council received and considered all public comments that were made therein.

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

SECTION I: Amend Lindon City Code 17.32.090 as follows:

17.32.090 General standards.

1. The design and development of subdivisions shall preserve, insofar as possible, the natural terrain, natural drainage, existing topsoil, and trees.

2. Land subject to hazardous conditions, such as slides, mud-flows, rock-falls, snow avalanches, possible mine subsidence, shallow water table, open quarries, floods, and polluted or nonpotable water supply, shall be identified and shall not be subdivided until the hazards have been eliminated or will be eliminated by the subdivision and construction plans. As applicable, proposed subdivisions shall follow required technical studies, reports, and recommendations as found in the following chapters:

a. Chapter 17.56, SA-Sensitive Area District;
b. Chapter 17.57, HP-Hillside Protection District;
c. Chapter 17.62, Flood Damage Prevention.

3. ~~No lot containing five (5) acres or less shall be created which is more than three (3) times as long as it is wide. The planning commission may approve up to a twenty percent (20%) increase in the depth of a lot if they determine that the proposed development is the best use of the property and in the best interest to the city and surrounding properties.~~

All lots and parcels created through the subdivision of real property shall comply with the minimum lot area, lot width, frontage, and buildable area requirements of the applicable zoning district.

At a minimum, each lot shall contain a buildable area sufficient to accommodate the principal structure, access, parking, sidewalks, landscaping, drainage facilities, utility easements, required setbacks, and, where applicable, fire apparatus access and turnaround areas. Additional building and site requirements identified in Title 17 and the Lindon City Land Development Policies, Standard Specifications, and Drawings may also be required as part of the buildable area. The buildable area shall be clearly identified on all preliminary subdivision plats and plans.

Lots shall be designed to provide a practical and functional building site. Lots shall not contain narrow extensions, irregular configurations, or elongated areas created primarily to satisfy minimum lot area, frontage, width, or dimensional requirements that do not contribute to the functional use of the lot.

The land use authority recognizes that existing development patterns may result in irregular lot lines or lot configurations. In reviewing subdivision applications, the land use authority may consider such circumstances and determine whether the proposed lot design satisfies the intent and requirements of this section.

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

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

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

PASSED and ADOPTED and made EFFECTIVE by the City Council of Lindon City, Utah, this __________day of ____________________________, 2026.

____
Carolyn O. Lundberg, Mayor

ATTEST:

____
Britni Laidler,
Lindon City Recorder

SEAL

9. **Public Hearing: FY2027 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) 2027 budget. The proposed transfers are as follows: Water Fund $320,000 (3.9% of fund expenditures); Sewer Fund $225,000 (6.3% of fund expenditure); Solid Waste Collection Fund $32,000 (3.7% of fund expenditures); Storm Water Drainage Fund $120,000 (4.0% of fund expenditures); and Telecommunications Fund $1,500 (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 to supplement 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.

No motion required for this item. Notice of these proposed transfers were mailed to all utility accounts, emailed to newsletter recipients, and posted on the city website and social media, and on the State Notice website.

2026-2027 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, 2026 - June 30, 2027), the following enterprise funds will be transferring funds to the General Fund (noted % is of total fund expenditures):

Water Fund	$320,000 (3.9%)
Sewer Fund	$225,000 (6.3%)
Solid Waste Collection Fund	$32,000 (3.7%)
Storm Drainage Fund	$120,000 (4.0%)
Telecommunications Fund	$1,500 (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 15, 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 2026-2027 Budget.

Why does Lindon transfer these funds?

- These transfers offset administrative costs and overhead of operating the enterprise funds, as well as supplementing city services, such 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.

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10. **Public Hearing: FY2027 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 FY2027 budget. No motions will be made as this hearing is to only receive and consider public comment on this matter.

No motion required for this item.

Budgeted Expenditures - Personnel

- Lindon City now uses the AVERAGE annual change in the Consumer Price Index (CPI) from January to December of the previous year as one factor for evaluating the Cost-of-Living Allowance (COLA) for employee wages

Annual Change

Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	AVG
3.0%	2.8%	2.4%	2.3%	2.4%	2.7%	2.7%	2.9%	3.0%	n/a	2.7%	2.7%	**2.7%**

- Proposed COLA increase
  - ~~2.7%~~ 2.4% wage increases
  - Effective July 4, 2026

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Budgeted Expenditures - Personnel

- Merit increase of 1 step on the pay scale (2.6%)
  - Conditioned upon employee evaluation score
  - Effective January 2, 2027
  - Staff can bring this back to City Council in December 2026 for final approval
- COLA and Merit increases = 5.0%
- Cost of COLA and Merit increases (salary and benefits) = $312,010
  - General Fund = $253,450
  - Water Fund = $20,040
  - Sewer Fund = $8,625
  - Storm Water Fund = $8,785
  - Recreation Fund = $21,110

LINDON

Budgeted Expenditures - Personnel

- Salary Study
  - 12 positions (affecting 21 employees) moving to higher ranges, but back steps (closest to the employee's current wage without decreasing their wage)
  - Increase in salaries and benefits = $48,975

Department	Position	Old Range	New Range
Administration & Finance	City Administrator	33	36
Administration & Finance	Recorder	21	23
Community Development	Comm & Econ Dev Dir	29	30
Court & Legal	City Attorney	32	34
Parks & Recreation	Comm Cntr Front Desk	5	11
Parks & Recreation	Front Desk/Lunch Aide	5	11
Parks & Recreation	Parks Superintendent	20	22
Police	Police Lieutenant	27	28
Police	Police Officer	19	20
Police	Police Sergeant	24	25
Public Works	PW Director	30	32
Public Works	Wastewater Operator I	12	14

LINDON

Budgeted Expenditures - Personnel

- Insurance Premiums
  - Medical insurance premiums will increase 5.1%
  - Dental insurance premiums will remain the same
  - Combined increase is 5.0%
- Increased Cost of Medical and Dental Premiums to the City:

General Fund	$49,015
Water Fund	$5,130
Sewer Fund	$3,335
Storm Water Fund	$2,000
Recreation Fund	$2,690
Citywide Total	$62,170

LINDON

Compensation Programs Section

This section of the 2026-2027 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 #2025-20-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 details 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	$2,204.25
Council Liaison to Planning Commission	$1,174.58
Council Member	$974.58
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. The COLA for this FY 2026-2027 Budget is 2.4% and is effective the first pay period in July.

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.

Meal	In-State Travel	Out-of-State Travel
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 can receive and display 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 and Planning Commission may receive free and/or discounted Aquatics Center punch passes as described in Section 6.17 of the Lindon City Policies and Procedures Manual.

COMPENSATION PROGRAMS

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 exempt and 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 2026-2027 Budget.

Lindon City staff conducted a salary study, and this budget is implementing the recommended changes to 12 positions as shown in the chart to the right. 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	City Administrator	33	36
Administration & Finance	Recorder	21	23
Community Development	Comm & Econ Dev Dir	29	30
Court & Legal	City Attorney	32	34
Parks & Recreation	Comm Cntr Front Desk	5	11
Parks & Recreation	Front Desk/Lunch Aide	5	11
Parks & Recreation	Parks Superintendent	20	22
Police	Police Lieutenant	27	28
Police	Police Officer	19	20
Police	Police Sergeant	24	25
Public Works	PW Director	30	32
Public Works	Wastewater Operator I	12	14

Lindon City Pay Ranges

Range	Step 1	Step 2	Step 3	Step 4	Step 5
A	7.25	8.07	8.88	9.70	10.52

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	11.3321	11.9755	12.6639	13.3751	14.1426	14.5150	14.8875	15.2826	15.6777	16.0952	16.5128	16.9530	1
2	11.9642	12.6414	13.3638	14.1201	14.9214	15.3052	15.7115	16.1178	16.5354	16.9756	17.4158	17.8672	2
3	12.6076	13.3299	14.0862	14.8875	15.7340	16.1517	16.5693	17.0095	17.4497	17.9125	18.3865	18.8718	3
4	13.2960	14.0636	14.8650	15.7228	16.6144	17.0546	17.5061	17.9688	18.4429	18.9283	19.4248	19.9328	4
5	14.0410	14.8424	15.6889	16.5805	17.5286	17.9802	18.4542	18.9395	19.4362	19.9554	20.4745	21.0164	5
6	14.8085	15.6663	16.5580	17.5061	18.5106	18.9960	19.4926	20.0118	20.5424	21.0840	21.6372	22.2015	6
7	15.6324	16.5354	17.4835	18.4767	19.5264	20.0457	20.5761	21.1180	21.6710	22.2466	22.8335	23.4318	7
8	16.5016	17.4497	18.4429	19.5039	20.6101	21.1517	21.7161	22.2805	22.8674	23.4769	24.0977	24.7297	8
9	17.4046	18.3978	19.4587	20.5649	21.7387	22.3031	22.8900	23.4882	24.1090	24.7411	25.3957	26.0617	9
10	18.3639	19.4136	20.5197	21.6936	22.9239	23.5334	24.1541	24.7862	25.4408	26.1068	26.7952	27.4951	10
11	19.3797	20.4859	21.6598	22.8900	24.2106	24.8427	25.4973	26.1745	26.8630	27.5740	28.3077	29.0527	11
12	20.4745	21.6484	22.8787	24.1880	25.5763	26.2422	26.9420	27.6418	28.3755	29.1204	29.8879	30.6780	12
13	21.6033	22.8335	24.1316	25.5085	26.9646	27.6756	28.3981	29.1430	29.9105	30.6893	31.5020	32.3259	13
14	22.7884	24.0864	25.4634	26.9194	28.4544	29.1995	29.9783	30.7571	31.5697	32.4049	33.2514	34.1318	14
15	24.0639	25.4408	26.8856	28.4206	30.0346	30.8248	31.6374	32.4614	33.3191	34.1883	35.0912	36.0167	15
16	25.3618	26.8179	28.3528	29.9783	31.6938	32.5291	33.3868	34.2672	35.1702	36.0957	37.0438	38.0259	16
17	26.7501	28.2851	29.9105	31.6261	33.4321	34.3124	35.2267	36.1522	37.1115	38.0822	39.0868	40.1252	17
18	28.2739	29.8879	31.5922	33.3982	35.3057	36.2312	37.1794	38.1613	39.1658	40.1930	41.2427	42.3262	18
19	29.8315	31.5359	33.3417	35.2492	37.2583	38.2403	39.2561	40.2832	41.3442	42.4278	43.5452	44.6965	19
20	31.4681	33.2740	35.1815	37.1906	39.3238	40.3509	41.4232	42.5068	43.6354	44.7754	45.9606	47.1683	20
21	33.2289	35.1251	37.1341	39.2674	41.5022	42.5971	43.7145	44.8658	46.0509	47.2586	48.5001	49.7756	21
22	35.0574	37.0664	39.1771	41.4232	43.7822	44.9335	46.1186	47.3263	48.5792	49.8546	51.1639	52.5070	22
23	36.9987	39.1207	41.3555	43.7145	46.2088	47.4279	48.6694	49.9561	51.2655	52.6199	53.9969	55.4191	23
24	39.0530	41.2878	43.6468	46.1412	48.7710	50.0577	51.3783	52.7327	54.1210	55.5433	56.9993	58.5004	24
25	41.2313	43.5903	46.0735	48.7033	51.4799	52.8343	54.2227	55.6448	57.1121	58.6132	60.1483	61.7284	25
26	43.4775	45.9719	48.5904	51.3783	54.3129	55.7351	57.2024	58.7148	60.2612	61.8414	63.4667	65.1371	26
27	45.9042	48.5340	51.2993	54.2339	57.3265	58.8390	60.3854	61.9768	63.6021	65.2726	66.9882	68.7602	27
28	48.4438	51.2090	54.1436	57.2363	60.4982	62.0897	63.7263	65.4080	67.1237	68.8957	70.7017	72.5640	28
29	51.1074	54.0308	57.1234	60.3854	63.8392	65.5209	67.2365	69.0086	70.8257	72.6882	74.6069	76.5708	29
30	53.9405	57.0218	60.2838	63.7376	67.3833	69.1553	70.9725	72.8461	74.7649	76.7289	78.7493	80.8260	30
31	56.9428	60.1934	63.6360	67.2704	71.1080	72.9703	74.8891	76.8643	78.8847	80.9502	83.0834	85.2618	31
32	60.0806	63.5118	67.1349	70.9725	75.0358	77.0110	79.0314	81.1195	83.2528	85.4425	87.6885	90.0024	32
33	63.4102	67.0333	70.8597	74.9116	79.2007	81.2776	83.4221	85.6118	87.8692	90.1717	92.5532	94.9799	33
34	66.9205	70.7468	74.7876	79.0540	83.5801	85.7697	88.0271	90.3523	92.7225	95.1605	97.6662	100.2396	34
35	70.6227	74.6521	78.9186	83.4221	88.1964	90.5216	92.9031	95.3412	97.8581	100.4315	103.0727	105.7815	35
36	74.5069	78.7612	83.2585	88.0126	93.0381	95.4850	97.9962	100.5735	103.2186	105.9333	108.7193	111.5786	36
37	78.6048	83.0931	87.8377	92.8533	98.1552	100.7367	103.3860	106.1051	108.8957	111.7596	114.6989	117.7155	37
38	82.9280	87.6632	92.6688	97.9602	103.5537	106.2772	109.0723	111.9409	114.8849	117.9064	121.0073	124.1898	38
39	87.4891	92.4847	97.7656	103.3480	109.2492	112.1224	115.0712	118.0976	121.2036	124.3912	127.6627	131.0203	39
40	92.3010	97.5714	103.1427	109.0321	115.2579	118.2892	121.4002	124.5930	127.8698	131.2328	134.6842	138.2264	40
Range	1	2	3	4	5	6	7	8	9	10	11	12	Range

Lindon Aquatics Seasonal Pay Ranges for 2026 Season

Range	Step 1	Step 2	Step3 /Max	Positions	# Emp.
1	12.50	14.30	16.00	Cashier/Facility Tech, Aq Program Instructor	55
2	13.70	15.40	17.20	Lifeguard, Flow Instructor, Lead Guard	120
3	14.90	16.60	18.40	Lead Cashier, Water Safety Instructor	28
4	16.00	17.80	19.50	Asst Swim Coach, Water Aerobics Instructor	8
5	16.80	18.50	20.20	Head Swim Coach, Aq. Supervisor	6
6	18.00	19.70	21.40	Aquatics Assistant Manager	5

Lindon Aquatics Seasonal Pay Ranges for 2027 Season

Range	Step 1	Step 2	Step3 /Max	Positions	# Emp.
1	12.80	14.64	16.38	Cashier/Facility Tech, Aq Program Instructor	55
2	14.03	15.77	17.61	Lifeguard, Flow Instructor, Lead Guard	120
3	15.26	17.00	18.84	Lead Cashier, Water Safety Instructor	28
4	16.38	18.23	19.97	Asst Swim Coach, Water Aerobics Instructor	8
5	17.20	18.94	20.68	Head Swim Coach, Aq. Supervisor	6
6	18.43	20.17	21.91	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	36	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	HR Generalist	Exempt	19	FT	1
Administration & Finance	IT Systems Administrator	Exempt	23	FT	1
Administration & Finance	Management Intern	Non-Ex	5	Temp	0
Administration & Finance	Recorder	Exempt	23	FT	1
Administration & Finance	Treasurer	Exempt	21	FT	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

COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
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	30	FT	1
Community Development	Development Clerk I	Non-Ex	9	PT	0
Community Development	Development Clerk II	Non-Ex	13	FT	2
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	34	FT	1
Court & Legal	Clerk I	Non-Ex	11	PT	0
Court & Legal	Clerk I / Deputy Recorder	Non-Ex	12	PT	2
Court & Legal	Court Clerk	Non-Ex	16	FT	0
Court & Legal	Judge *(pay range set by State)*	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	11	PT	5
Parks & Recreation	Lunch Aide	Non-Ex	11	PT	2
Parks & Recreation	Parks & Recreation Director	Exempt	28	FT	1
Parks & Recreation	Parks Maintenance Tech. III/Lead	Non-Ex	14	FT	1
Parks & Recreation	Parks Maintenance Technician II	Non-Ex	13	FT	1
Parks & Recreation	Parks Superintendent	Non-Ex	22	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	Non-Ex	16	PT	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	28	FT	1
Police	Police Officer	Non-Ex	20	FT	8
Police	Police Sergeant	Non-Ex	25	FT	3
Police	Records Clerk	Non-Ex	12	FT	1

COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
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	Public Works Director	Exempt	32	FT	1
Public Works	Public Works Inspector	Non-Ex	17	FT	1
Public Works	Public Works Specialist	Non-Ex	20	FT	0
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 Lead/Operator III	Non-Ex	14	FT	1
Public Works	Storm Water Operator I	Non-Ex	12	FT	1
Public Works	Storm Water Operator II	Non-Ex	13	FT	0
Public Works	Streets Equipment Operator I	Non-Ex	12	FT	0
Public Works	Streets Equipment Operator II	Non-Ex	13	FT	0
Public Works	Streets Equipment Operator III	Non-Ex	14	FT	1
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	14	FT	1
Public Works	Wastewater Operator II	Non-Ex	15	FT	0
Public Works	Water Superintendent	Non-Ex	22	FT	1
Public Works	Water System Lead/Operator IV	Non-Ex	17	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

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. The COLA for this FY 2026-2027 Budget is 2.4% and is effective the first pay period in July. 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 and as shown on the Lindon City Pay Ranges chart.

Other Compensation

Employees may qualify for other compensation as described in the Policies and Procedures Manual, such as vehicle use, grant incentive awards, longevity awards, etc.

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.

Meal	In-State Travel	Out-of-State Travel
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 for paying the amount of their selected benefit costs in excess of the benefit allowance through payroll deductions.

For the 2026-2027 budget year, the monthly benefit allowance for a regular full-time employee is as follows.

With Medical Coverage	
Employee & Family	$2,377.57
Employee & Spouse	$1,738.09
Employee only	$840.57
If not electing Medical Coverage	
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 benefited 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 benefited employee's contribution.

Holidays

COMPENSATION PROGRAMS

Full-time benefited employees are eligible to receive 100 hours of holiday pay per calendar year (12.5 holidays compensated at 8 hours of regular pay rate per holiday). The following days have been designated by the City as paid holidays for benefited 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
Half day before Christmas holidays
Christmas Day - December 25th
Day before or Day after Christmas as selected by City Administrator

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		
	Non-Exempt	Other Exempt	Executive Exempt
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.

<u>Sick Leave Pay-out for Retiring Employees</u>

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-back

<u>Vacation Buy-back</u>

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.

<u>Sick leave Buy-back</u>

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 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.

<u>Differential Pay for Professional Certifications Program</u>

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.

<u>Tuition Reimbursement Program</u>

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 2026-2027 fiscal year budget.

Aquatics Center Passes

COMPENSATION PROGRAMS

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. **Utah Retirement Systems (URS) contribution pick-up agreement; Resolution #2026-15-R.** The City Council will consider formal action to "pick-up" the Public Safety Tier 2 Contributory Retirement System contributions required by URS.

    Sample Motion: I move to (approve, continue, deny) Resolution #2026-15-R (as presented or amended).

Budgeted Expenditures - Personnel

- Retirement
  - Non-police Tier 1 & Tier 2 employer contributions will decrease -1.0%
  - Non-police Tier 2 employee contributions will increase +0.49%
    - Reimbursed by the City
  - Police Tier 1 & Tier 2 employer contributions will decrease -0.5%
  - Police Tier 2 employee contributions will increase +1.25%
    - City is allowed to cover employee contributions to URS
  - Overall decrease to the cost for the City - $33,000

RESOLUTION NO. <u>2026-15-R</u>

A RESOLUTION OF THE CITY COUNCIL OF LINDON CITY, UTAH COUNTY, UTAH, DECLARING THAT THE CITY WILL PICK UP AND PAY A PORTION OF THE REQUIRED EMPLOYEE RETIREMENT CONTRIBUTIONS FOR ALL CITY EMPLOYEES WHO ARE MEMBERS OF THE PUBLIC SAFETY AND FIREFIGHTER TIER II CONTRIBUTORY RETIREMENT SYSTEM, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Lindon City employs some public safety personnel who are eligible for and participate as members in the Public Safety and Firefighter Tier II Contributory Retirement System administered by the Utah Retirement Systems; and

WHEREAS, in accordance with federal and state law, including Section 414(h)(2) of the Internal Revenue Code, employers may take formal action to pick up required employee contributions, which will be paid by the employer in lieu of employee contributions; and

WHEREAS, Lindon City desires to formally pick up a portion of the employee contributions required to be paid for all Lindon City employees participating in the Public Safety and Firefighter Tier II Contributory Retirement System; and

WHEREAS, the Mayor and City Council are duly authorized to take this formal action on behalf of Lindon City as a participating employer with the Utah Retirement Systems.

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

SECTION I.

1. That beginning July 1, 2026, Lindon City shall pick up and pay required employee contributions for all Lindon City employees who are members of the Public Safety and Firefighter Tier II Contributory Retirement System, subject to a maximum of 5.89% of compensation for each employee; and
2. That the picked up contributions paid by the employer, even though designated as employee contributions for state law purposes, are being paid by Lindon City in lieu of the required employee contributions; and
3. That the picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Utah Retirements Systems, so that the contributions are treated as employer contributions pursuant to Section 414(h)(2) of the Internal Revenue Code; and
4. That the picked up contributions are a supplement and not a salary reduction to the Lindon City employees who are eligible for and participating members in the Public Safety and Firefighter Tier II Contributory Retirement System; and
5. That from and after the date of this pick up, a Lindon City employee may not have a cash or deferred election right with respect to the designated employee contributions, including that the employees may not be permitted to opt out of the pick up and may not be entitled

to any option of choosing to receive the contributed amount directly instead of having them paid by the state on behalf of its employees to the Utah Retirement Systems.

SECTION II.

This resolution shall take effect immediately upon passage.

PASSED AND ADOPTED by the Lindon City Council on this 15th day of June, 2026.

____

Carolyn O. Lundberg, Mayor

ATTEST:

____

Britni Laidler, City Recorder

SEAL:

Utah Retirement Systems
PO Box 1590
Salt Lake City, UT 84110-1590
801-366-7318 | 800-753-7318
www.urs.org

Employer Election To Pick-up Member Contributions

Instructions:
1. This form is designed to notify Utah Retirement Systems (URS) of an Employer's formal election to pick-up retirement contributions.
2. This form and accompanying documentation must be returned to URS for processing.
3. A separate Election must be indicated and submitted for each URS system for which the Employer is electing to pick-up Employee contributions, whether on a single form or multiple submitted forms.
4. For information regarding employer pick-up contributions, please refer to Internal Revenue Code Section 414, and IRS Revenue Ruling 2006-43. If you would like to update the *Employer Election to Pick-Up Member Contributions* form on file for your employees, please input the total amount you are electing to pick-up. By submitting this information, it will amend your previous election, and it cannot be less than the previous pick-up amount.
5. An Employer should consult its legal, financial, and tax advisors if it has any questions concerning the consequences of member contribution pick-ups and submitting this form.

SECTION A » EMPLOYER INFORMATION

Employer Name	Employer Number	Date
Lindon City	397	6/15/2026

Desired Effective Date: __07/01/2026________ (The effective date must be after the date that the pick-up election was formally adopted as provided in the attached documentation.)

SECTION B » PICKUP AMOUNT(S)

The above-named Employer certifies that it has taken formal action to provide that the contributions on behalf of its covered employees in the following URS System, although designated as employee contributions, will be paid by the employer in lieu of employee contributions. (Please check the box and fill in the portion of employee contributions picked-up for each affected system below).

Attach written documentation to this form that provides evidence that the Employer formally elected to prospectively pick-up specified employee contributions. (For example, ordinance, resolution, governing body meeting minutes, etc.)

Tier 1 Firefighters' Retirement System, with a pick-up election of ______% of salary that will be paid by the Employer in lieu of employee contributions. *This election only available to employers initially entering participation with URS in the Firefighters' Retirement System.*

☒ Tier 2 Public Safety and Firefighter Contributory Retirement System, with a pick-up election of __5.98__% of salary that will be paid by the Employer in lieu of employee contributions for members serving as a **Public Safety Officer**.

☐ Tier 2 Public Safety and Firefighter Contributory Retirement System, with a pick-up election of ______% of salary that will be paid by the Employer in lieu of employee contributions for members serving as a **Firefighter**.

SECTION C » CERTIFICATION AND SIGNATURE

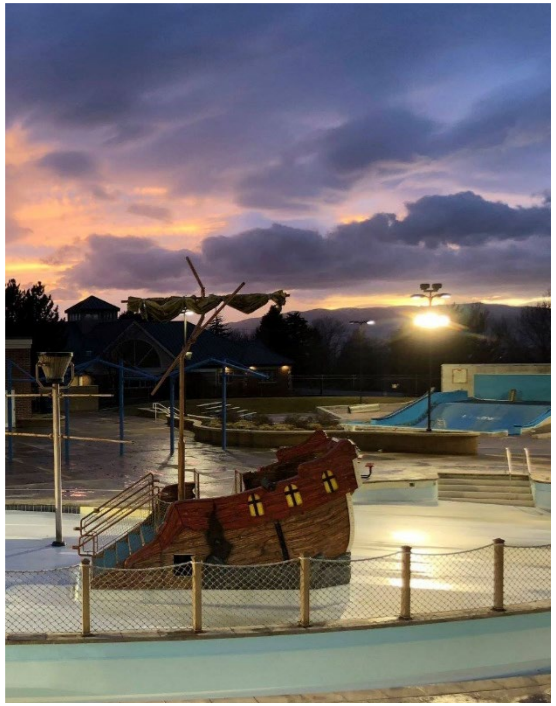
I acknowledge and certify the following:

- I represent and have the authority to sign and submit this form on behalf of the participating employer;
- The Employer has taken all appropriate and necessary actions to make a formal Employer pick-up of employee contributions on behalf of its employees;
- The election to pay for the Employee contributions shall constitute an Employer pick-up of designated contributions pursuant to Internal Revenue Code Section 414(h);
- From and after the date of the pick-up election, an Employer may not: 1) have a cash or deferred election right with respect to the designated Employee contributions; 2) be permitted to opt out of the pick-up; or 3) have the option of choosing to receive or receiving the contributed amounts directly instead of having them paid by the Employer to the specified system/plan;
- In order for contributions to be considered paid by the employer, and therefore not subject to Social Security and Medicare tax (FICA), the Employer contributions: 1) Must be mandatory for all Employees covered by the retirement system; and 2) Must be a salary supplement and not a salary reduction – in other words, the Employer must not reduce Employee salary to offset the amount designated as Employee contributions;
- Future modifications to this Employer election may be disallowed or limited;
- The election authorized to be taken by the foregoing is not contrary to any governing provisions of the Employer;
- I understand that URS is not providing the Employer legal, financial, or tax advice relating to making a "pick-up" election or submitting this form; and
- The information provided on this form and attached documentation is correct and can be relied upon by URS.
- I agree that the Employer will indemnify URS from and against any claims or other liability including attorney fees based upon the Employer's failure to comply with pick-up election requirements.

Printed Name of Employer Representative (Binding Official)	Signature of Binding Official	Title
Carolyn O. Lundberg		Mayor

12. **Public Hearing: Fiscal Year 2027 (FY2027) Final Budget Adoption; Amend FY2026 Budget; Ordinance #2026-11-O.** The City will present the final Lindon City Budget documents for fiscal year 2026-2027 (FY2027) beginning July 1, 2026. The tentative budget for FY2027 was approved in a public hearing on March 16, 2026. The City Council also held a public hearing on May 18, 2026 where the proposed budget was adopted and budget issues were discussed in detail. The City Council will review and adopt the amended budget for FY2026, will review and adopt the final budget for FY2027, 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.

Sample Motion: I move to (approve, continue, deny) Ordinance 2026-11-O (as presented or amended).



Lindon City Council

June 15, 2026

Agenda

- Review
- Estimated Revenues
  - Citywide Revenues
  - Fee Schedule Changes
  - Change Allocation of PARC Tax Revenue
- Budgeted Expenditures
  - Personnel
  - Operations
  - Capital
- Fund Balances
- Questions

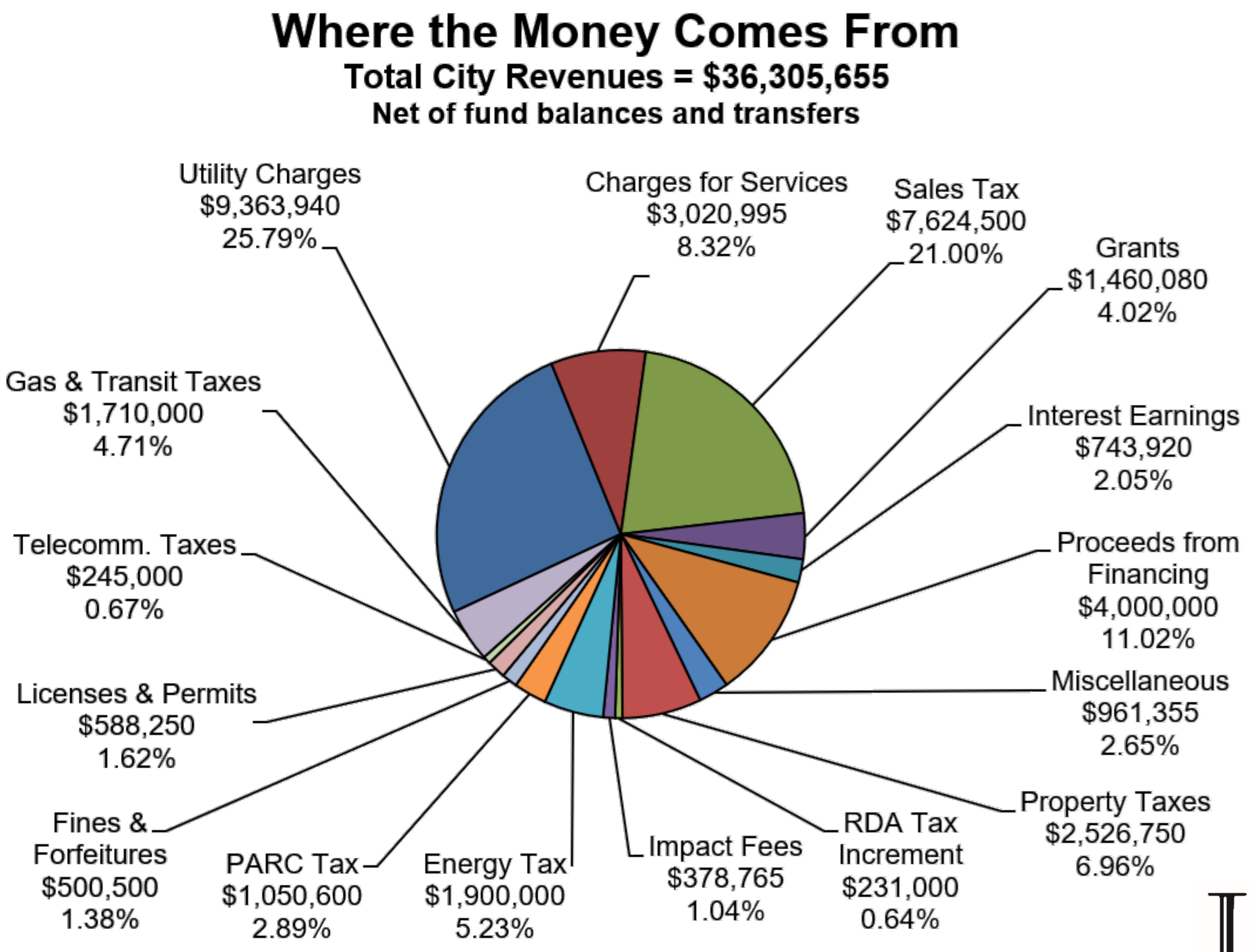
LINDON

Review

- Changes have been made to the Proposed Budget
  - Based on meetings with Department Heads
  - Based on feedback from City Council during Budget Work Session & Public Hearings
- This Proposed Budget is a balanced budget with a citywide total of $41,986,570
- The local economy remains broadly resilient
  - Estimated sales tax, PARC tax and transit tax are still on target for 2026FY
  - Inflation rate is increasing
    - The Consumer Price Index (CPI) average annual increase for 2025 was 2.7%
    - In May, the CPI rose 4.2% over the last 12 months, not seasonally adjusted
  - Unemployment rate is 3.7% in Utah County for April 2026
  - We will watch the economy and monitor revenue and expenses as they come in throughout the year

LINDON

Estimated Revenues



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Fee Schedule Changes

- Utility Rate Increases
  - Water
    - Base: 5%
    - Usage: 4%
  - Sewer ***Rates are still being evaluated***
    - Although the rates are not changing today, they will need to change soon
      - Base: A 25% increase in revenue is in the Budget
      - Usage: A 10% increase in revenue is in the Budget
  - Storm Water: 4%
  - Garbage 0% - City absorbing 6% contract increase
  - Recycling 5% - City absorbing remaining 1% of the 6% contract increase
  - Anderson Farms
    - Ground Water: 4%
    - Metered Secondary Water: 4%

SAMPLE UTILITY BILL CHANGE

	Current	New
Water Base	$32.08	$33.68
Water Usage	$16.33	$16.98
Sewer Base	$28.40	$28.40
Sewer Usage	$30.80	$30.80
Secondary Water	$10.00	$10.00
Garbage	$12.43	$12.43
Recycling	$5.25	$5.51
Storm Water	$11.91	$12.39
Franchise Tax	$8.83	$9.01
Total	$156.03	$159.20
Increase		**$3.17**
		2.0%

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.

LINDON

Fee Schedule Changes

- **Culinary Water**
  - Base Rate

ZONES	METER SIZE						
	1"	1½"	2"	3"	4"	6"	8"
Below North Union Canal	~~$32.08~~ $33.68	~~$64.15~~ $67.36	~~$102.65~~ $107.78	~~$224.54~~ $235.76	~~$404.17~~ $424.37	~~$834.01~~ $875.68	~~$1,026.47~~ $1,077.76
Above North Union Canal	~~$37.35~~ $39.09	~~$69.42~~ $72.77	~~$107.92~~ $113.19	~~$229.81~~ $241.17	~~$409.44~~ $429.78	~~$839.28~~ $881.09	~~$1,031.74~~ $1,083.17
Upper Foothills	~~$54.13~~ $56.33	~~$86.20~~ $90.01	~~$124.70~~ $130.43	~~$246.59~~ $258.41	~~$426.22~~ $447.02	~~$856.06~~ $898.33	~~$1,048.52~~ $1,100.41

  - Usage Rate

ZONES	BLOCK			
	1	2	3	4
Below North Union Canal	~~$1.90~~ $1.97	~~$2.47~~ $2.57	~~$3.33~~ $3.46	~~$4.55~~ $4.73
Above North Union Canal	~~$2.34~~ $2.43	~~$3.04~~ $3.16	~~$4.10~~ $4.27	~~$5.61~~ $5.84
Upper Foothills	~~$2.34~~ $2.43	~~$3.04~~ $3.16	~~$4.10~~ $4.27	~~$5.61~~ $5.84

LINDON

Fee Schedule Changes

- **Ground Water Pumping** (Anderson Farms) ~~$12.85~~ $13.36
- **Metered Secondary Water** (Anderson Farms)
  - Base Rate

Meter Size	≤ 1"	1.5"	2"	3"	4"
Base Rate	~~$6.84~~ $7.11	~~$13.69~~ $14.24	~~$21.90~~ $22.78	~~$47.91~~ $49.83	~~$86.25~~ $89.70

  - Usage Rate (per kgal) ~~$0.62~~ $0.64
- **Recycling** (each can) ~~$5.25~~ $5.51
- **Storm Drain** ~~$11.91~~ $12.39
- **Tax Rates**
  - **Certified Tax Rate** (City's portion of property tax) ~~0.0788%~~ 0.0789%

LINDON

PARC Tax Allocation

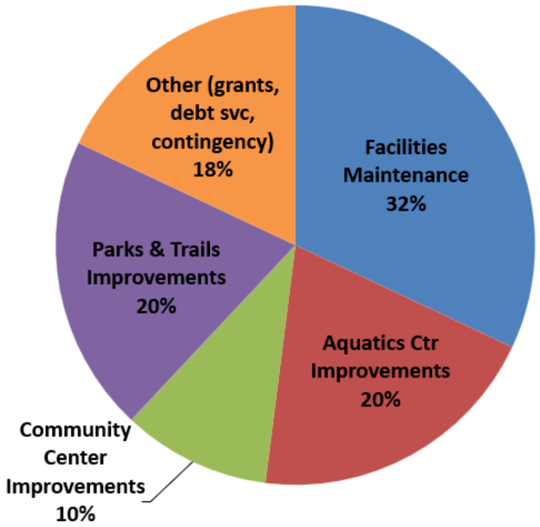
Change the Allocation of PARC Tax revenues to increase the amount allocated to Facilities Maintenance and decrease allocations to Community Center and Contingency

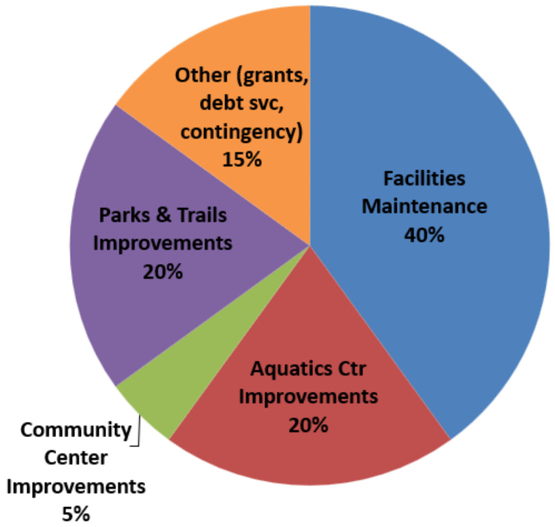
PARC Tax Allocation 2023FY - 2026FY

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

Proposed PARC Tax Allocation 2027FY

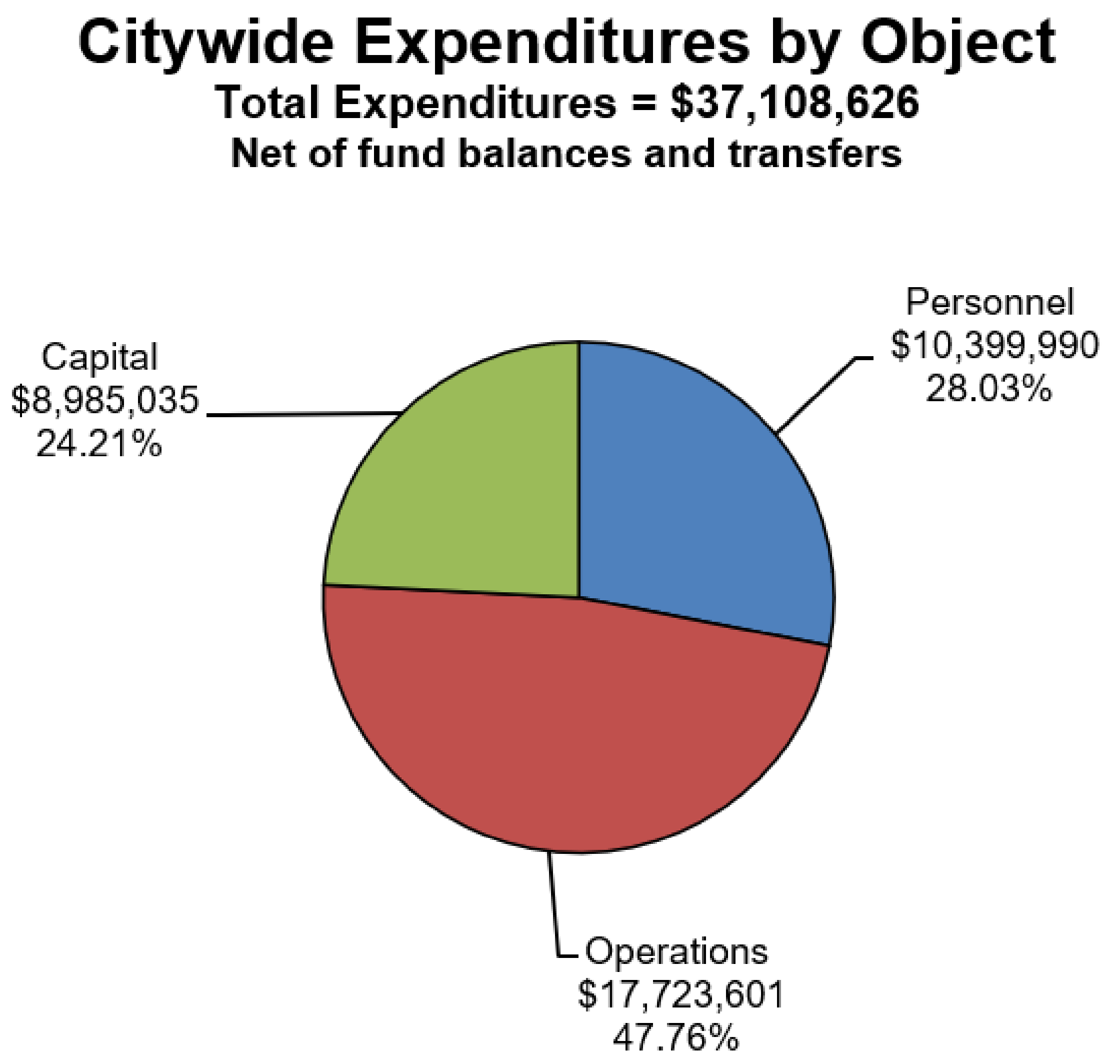
Facilities Maintenance	40%
Aquatics Ctr Improvements	20%
Community Center Improvements	5%
Parks & Trails Improvements	20%
Other (grants, debt svc, contingency)	15%
	100%





LINDON

Budgeted Expenditures



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Budgeted Expenditures - Personnel

- Lindon City now uses the AVERAGE annual change in the Consumer Price Index (CPI) from January to December of the previous year as one factor for evaluating the Cost-of-Living Allowance (COLA) for employee wages

Annual Change

Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	AVG
3.0%	2.8%	2.4%	2.3%	2.4%	2.7%	2.7%	2.9%	3.0%	n/a	2.7%	2.7%	**2.7%**

- Proposed COLA increase
  - ~~2.7%~~ 2.4% wage increases
  - Effective July 4, 2026

LINDON

Budgeted Expenditures - Personnel

- Merit increase of 1 step on the pay scale (2.6%)
  - Conditioned upon employee evaluation score
  - Effective January 2, 2027
  - Staff can bring this back to City Council in December 2026 for final approval
- COLA and Merit increases = 5.0%
- Cost of COLA and Merit increases (salary and benefits) = $312,010
  - General Fund = $253,450
  - Water Fund = $20,040
  - Sewer Fund = $8,625
  - Storm Water Fund = $8,785
  - Recreation Fund = $21,110

LINDON

Budgeted Expenditures - Personnel

- Salary Study
  - 12 positions (affecting 21 employees) moving to higher ranges, but back steps (closest to the employee's current wage without decreasing their wage)
  - Increase in salaries and benefits = $48,975

Department	Position	Old Range	New Range
Administration & Finance	City Administrator	33	36
Administration & Finance	Recorder	21	23
Community Development	Comm & Econ Dev Dir	29	30
Court & Legal	City Attorney	32	34
Parks & Recreation	Comm Cntr Front Desk	5	11
Parks & Recreation	Front Desk/Lunch Aide	5	11
Parks & Recreation	Parks Superintendent	20	22
Police	Police Lieutenant	27	28
Police	Police Officer	19	20
Police	Police Sergeant	24	25
Public Works	PW Director	30	32
Public Works	Wastewater Operator I	12	14

LINDON

Budgeted Expenditures - Personnel

- Insurance Premiums
  - Medical insurance premiums will increase 5.1%
  - Dental insurance premiums will remain the same
  - Combined increase is 5.0%
- Increased Cost of Medical and Dental Premiums to the City:

General Fund	$49,015
Water Fund	$5,130
Sewer Fund	$3,335
Storm Water Fund	$2,000
Recreation Fund	$2,690
Citywide Total	$62,170

LINDON

Budgeted Expenditures - Personnel

- Retirement
  - Non-police Tier 1 & Tier 2 employer contributions will decrease -1.0%
  - Non-police Tier 2 employee contributions will increase +0.49%
    - Reimbursed by the City
  - Police Tier 1 & Tier 2 employer contributions will decrease -0.5%
  - Police Tier 2 employee contributions will increase +1.25%
    - City is allowed to cover employee contributions to URS
  - Overall decrease to the cost for the City - $33,000

LINDON

Budgeted Expenditures - Operations

- Set up a new department in the General Fund for IT Systems.
- ULGT increasing rates 10% for Liability, Automobile, Property, Railroad, and Workers Comp insurance premiums.
- Orem Fire, EMS and Dispatch costs are increasing $111,560.
  - Fire and EMS costs are increasing $43,530 or 1.9%.
  - Dispatch costs (passed through Orem) are increasing $68,030 or 41.0%
  - We will be working with Orem City to renew the contract by 2028.
- There is a $500k transfer from the General Fund to the Facilities Fund to save for the possible future purchase of Lindon Elementary.
- There is $980k budgeted for road maintenance.
- Lindon City is required to share in Orem's Water Reclamation Facility improvements which are estimated to be about $2.5M plus $700k/year. We will continue to work with Orem City regarding reimbursements.

LINDON

Budgeted Expenditures - Capital

- General Fund capital expenditures: $50,000
  - $20,000 for City Center ADA and security doors
  - $30,000 for Public Works
    - $10,000 for equipment
    - $20,000 for building improvements
- Dedicated / restricted funds
  - Road Fund - $2M for 400 W/400 N road construction
  - Park Impact Fees Fund - $120,035 for Pheasant Brook Park shade with $60k funded by a grant

LINDON

Budgeted Expenditures - Capital

- Water Fund: $4,715,000
  - $3,670,000 for new well, well house, and waterline connections to the well
  - $45,000 for improvements to secondary water system
  - $1,000,000 for improvements to culinary water system
- Sewer Fund: $60,000
  - $60,000 for FLO-DAR flow meter
- Storm Water Fund: $2,000,000
  - $450,000 for street sweeper (will finance)
  - $800,000 for main ditch channel improvements (offset by grant)
  - $750,000 (20 South) ditch piping (offset by owner participation)
- Recreation Fund: $40,000 for Aquatics Center improvements projects
  - $10,000 for cashier window remodel
  - $30,000 for ventilation system improvements for chemicals

LINDON

Fund Balances

	Governmental Funds							Proprietary Funds						
	General	RDA	PARC Tax	Roads CIP	Parks CIP	Facilities CIP	Debt Svc	Water	Sewer	Garbage	Storm	Recreation	Telecomm.	Total All Funds
Beginning Balances	**4,043,184**	**316,005**	**581,804**	**1,980,822**	**266,629**	**1,201,957**	**-**	**3,368,974**	**2,500,652**	**184,336**	**1,241,156**	**620,012**	**6,715**	**16,312,246**
Revenues														
Program revenues														
Charges for services	3,007,915							4,021,570	3,036,950	805,420	1,500,000	1,071,830	30,000	**13,473,685**
Impact Fees	34,500			15,750	168,515			60,000	60,000		40,000			**378,765**
Grants and contributions	53,000							4,000,000			-	97,000		**4,150,000**
General revenues														
Property taxes	2,526,750													**2,526,750**
Sales tax	7,624,500													**7,624,500**
Other taxes	2,145,000	231,000	1,050,600	1,710,000										**5,136,600**
Other	578,955	8,700	30,000	1,106,500	-	40,000		210,200	154,200	6,720	850,080	30,000	-	**3,015,355**
Total revenues	**15,970,620**	**239,700**	**1,080,600**	**2,832,250**	**168,515**	**40,000**	**-**	**8,291,770**	**3,251,150**	**812,140**	**2,390,080**	**1,198,830**	**30,000**	**36,305,655**
Transfers In	**-**	**325,000**	**-**	**-**	**-**	**500,000**	**808,550**	**-**	**-**	**-**	**-**	**1,636,250**	**-**	**3,269,800**
Expenses														
General government	5,677,870	379,350												**6,057,220**
Public safety	6,387,550													**6,387,550**
Streets	668,330			1,120,000										**1,788,330**
Parks and recreation	920,610		514,100											**1,434,710**
Capital projects		-		2,000,000	120,035	-								**2,120,035**
Debt Service							808,550							**808,550**
Water								7,778,706						**7,778,706**
Sewer									3,594,820					**3,594,820**
Solid Waste										872,310				**872,310**
Storm Water Drainage											3,019,160			**3,019,160**
Recreation Fund												3,217,235		**3,217,235**
Telecomm. Fund													30,000	**30,000**
Total expenses	**13,654,360**	**379,350**	**514,100**	**3,120,000**	**120,035**	**-**	**808,550**	**7,778,706**	**3,594,820**	**872,310**	**3,019,160**	**3,217,235**	**30,000**	**37,108,626**
Transfers Out	**2,934,800**	**250,000**	**85,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,269,800**
Ending Balances	**3,424,644**	**251,355**	**1,063,304**	**1,693,072**	**315,109**	**1,741,957**	**-**	**3,882,038**	**2,156,982**	**124,166**	**612,076**	**237,857**	**6,715**	**15,509,275**
Percent Change	-15.3%	-20.5%	82.8%	-14.5%	18.2%	44.9%	0.0%	15.2%	-13.7%	-32.6%	-50.7%	-61.6%	0.0%	-4.9%

23.9%

Budget Work Session

Any Questions?

ORDINANCE 2026-11-O

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR 2026-2027 (FY2027), AMENDING THE BUDGET FOR THE 2025-2026 FISCAL YEAR (FY2026), 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 16, 2026, presented to the City Council a Tentative Budget for FY2027; and

WHEREAS, the City Council adopted the Tentative Budget for FY2026 on March 16, 2026 and has reviewed and modified the Tentative Budget during a series of public work sessions and meetings and has developed a Proposed Budget for FY2027; and

WHEREAS, the City Council, on due public notice, held public hearings on May 18, 2026, and June 15, 2026 to receive input regarding the budget prior to adopting the final FY2027 budget and amending the FY2026 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 FY2027; 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 FY2027, 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 FY2027, effective July 1, 2027 which are attached hereto and incorporated herein by reference:

- The FY2027 Final Budget
- The FY2027 Citywide Fee Schedule establishing all fees and charges
- The FY2027 Elected and Appointed Officials Compensation and the Employee Compensation Programs

Section 2. The City Council hereby amends the FY2026 budget which is attached hereto and incorporated herein by reference.

Section 3. The Certified Tax Rate is hereby set at the rate of 0.0789% as calculated and determined for Lindon City by the Utah County Assessor for FY2027.

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 2026-2027 ("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 15th day of June 2026.

____

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 2026-2027

WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City ("City") during fiscal year 2026-2027 (FY2027), 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 FY2027 and have concluded that the reasonable and fair value of the services, facilities and supplies the Agency will use during FY2027 is $30,100. 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 15th day of June, 2026.

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

BUDGET AMENDMENT
FISCAL YEAR 2025-2026
June 15, 2026

Acct #	Note	Description	REVENUES Previous Budget	REVENUES Amended Budget	REVENUES Variance	EXPENDITURES Previous Budget	EXPENDITURES Amended Budget	EXPENDITURES Variance
		GENERAL FUND						
10-31-150	1	Fees in Lieu of Prop. Tax	125,000	107,000	(18,000)			
10-32-100	1	Business Licenses & Permits	88,650	93,100	4,450			
10-32-200	1	Building Permits	360,000	368,500	8,500			
10-32-400	1	Plan Review Fee	150,000	160,600	10,600			
10-34-100	1	Community Development Fees	37,000	48,000	11,000			
10-34-320	1	Construction Services Fee	20,000	24,700	4,700			
10-35-200	1	Traffic School Fees	33,000	25,500	(7,500)			
10-36-110	1	Police Misc. Revenue	150,000	225,000	75,000			
10-36-650	1	Misc. Park Revenue	42,880	33,000	(9,880)			
10-37-100	1	Sale of Burial Plots	100,000	134,140	34,140			
10-37-150	1	Transfer Fees	160	350	190			
10-37-250	1	Interment Fees	20,000	25,250	5,250			
10-37-300	1	Headstone Inspection Fee	3,000	1,500	(1,500)			
10-38-900	5	Use of Fund Balance	365,150	750,675	385,525			
10-44-330	2	CC Merchant Fees				90,000	110,000	20,000
10-45-675	2	Purchase of Equipment				700	1,200	500
10-51-250	2	Operating Supplies & Maint				40,000	42,000	2,000
10-51-310	2	Professional & Tech Services				30,000	35,000	5,000
10-51-620	2	Other Services				90,000	83,000	(7,000)
10-51-675	2	Purchase of Equipment				10,000	11,000	1,000
10-54-315	2	Dispatch, Orem City				149,745	149,750	5
10-54-420	2	K9 Supplies and Services				3,300	4,200	900
10-55-551	2	Dispatch				16,640	16,645	5
10-60-110	3	Salaries & Wages				168,940	177,640	8,700
10-60-135	3	Benefits - FICA				13,390	14,055	665
10-60-450	2	Right of Way Maintenance				60,000	80,000	20,000
10-75-914	4	Trfr to CIP - Facilities Fd 41				750,000	1,000,000	250,000
10-75-950	4	Trfr to Recreation Fund				800,000	1,000,000	200,000
10-75-964	2	Youth Council				2,500	3,200	700
			2,771,094	3,273,569		2,225,215	2,727,690	
		NET GENERAL FUND INCREASE			**502,475**			**502,475**
		FACILITIES C.I.P. FUND						
41-30-800	4	Transfer from General Fund	750,000	1,000,000	250,000			
41-30-900	5	Use of Fund Balance	500,000	250,000	(250,000)			
			1,250,000	1,250,000		-	-	
		NET FACILITIES C.I.P. FUND INCREASE			-			-

BUDGET AMENDMENT
FISCAL YEAR 2025-2026
June 15, 2026

Acct #	Note	Description	Revenues Previous Budget	Revenues Amended Budget	Revenues Variance	Expenditures Previous Budget	Expenditures Amended Budget	Expenditures Variance
		WATER FUND						
51-40-215	2	Software Maint & Subscriptions				50,000	55,000	5,000
51-40-990	5	Appropriate to Fund Balance				540,107	535,107	(5,000)
			-	-		590,107	590,107	
		NET WATER FUND INCREASE			-			-
		RECREATION FUND						
55-30-305	1	Private Pool Rentals	202,000	143,000	(59,000)			
55-30-640	1	Fixed Asset Disposal Gain/Loss	-	77,000	77,000			
55-30-800	1	Sundry Revenue	77,000	-	(77,000)			
55-30-897	4	Transfer from General Fund	800,000	1,000,000	200,000			
55-30-900	5	Use of Fund Balance	163,905	22,905	(141,000)			
			1,242,905	1,242,905		-	-	
		NET RECREATION FUND INCREASE			-			-
		CITYWIDE TOTAL						
			5,263,999	**5,766,474**		**2,815,322**	**3,317,797**	
					502,475			**502,475**
		CHANGE IN REVENUES & EXPENDITURES						
		Change in Citywide Rev. & Exp.	1,331,690	1,389,640	57,950	565,215	622,690	57,475
		Carryover from Prior Fiscal Year	-	-	-	-	-	-
		Increase (Decrease) by Moving Exp in GL	77,000	77,000	-	160,000	160,000	-
		Increase (Decrease) in Interfund Transfers	2,826,254	3,276,254	450,000	1,550,000	2,000,000	450,000
		Increase (Decrease) in Use of Fund Bal.	1,029,055	1,023,580	(5,475)			
		Increase (Decrease) in Appr. to Fund Bal.				540,107	535,107	(5,000)
		Citywide Totals	**5,263,999**	**5,766,474**		**2,815,322**	**3,317,797**	
		Net Increase (Decrease) in Rev. & Exp.			**502,475**			**502,475**

BUDGET AMENDMENT NOTES

June 15, 2026

Note	GL#	Fund and Department	Account Title	Budget Change
1	10-31-150	General Fund - Taxes	Fees in Lieu of Prop. Tax	($18,000)
	10-32-100	General Fund - Licenses And Permits	Business Licenses & Permits	$4,450
	10-32-200	General Fund - Licenses And Permits	Building Permits	$8,500
	10-32-400	General Fund - Licenses And Permits	Plan Review Fee	$10,600
	10-34-100	General Fund - Charges For Services	Community Development Fees	$11,000
	10-34-320	General Fund - Charges For Services	Construction Services Fee	$4,700
	10-35-200	General Fund - Municipal Court Revenue	Traffic School Fees	($7,500)
	10-36-110	General Fund - Miscellaneous Revenue	Police Misc. Revenue	$75,000
	10-36-650	General Fund - Miscellaneous Revenue	Misc. Park Revenue	($9,880)
	10-37-100	General Fund - Cemetery Revenue	Sale of Burial Plots	$34,140
	10-37-150	General Fund - Cemetery Revenue	Transfer Fees	$190
	10-37-250	General Fund - Cemetery Revenue	Interment Fees	$5,250
	10-37-300	General Fund - Cemetery Revenue	Headstone Inspection Fee	($1,500)
	55-30-305	Recreation Fund - Revenues	Private Pool Rentals	($59,000)
	55-30-640	Recreation Fund - Revenues	Fixed Asset Disposal Gain/Loss	$77,000
	55-30-800	Recreation Fund - Revenues	Sundry Revenue	($77,000)
	Increase (decrease) budget to match actual revenue.			
2	10-44-330	General Fund - Administration	CC Merchant Fees	$20,000
	10-45-675	General Fund - Legal Services	Purchase of Equipment	$500
	10-51-250	General Fund - General Government Buildings	Operating Supplies & Maint	$2,000
	10-51-310	General Fund - General Government Buildings	Professional & Tech Services	$5,000
	10-51-620	General Fund - General Government Buildings	Other Services	($7,000)
	10-51-675	General Fund - General Government Buildings	Purchase of Equipment	$1,000
	10-54-315	General Fund - Police	Dispatch, Orem City	$5
	10-54-420	General Fund - Police	K9 Supplies and Services	$900
	10-55-551	General Fund - Fire Department	Dispatch	$5
	10-60-450	General Fund - Streets Department	Right of Way Maintenance	$20,000
	10-75-964	General Fund - Transfers & Contributions	Youth Council	$700
	51-40-215	Water Fund - Expenditures	Software Maint & Subscriptions	$5,000
	Increase (decrease) budget to match actual expense.			
3	10-60-110	General Fund - Streets Department	Salaries & Wages	$8,700
	10-60-135	General Fund - Streets Department	Benefits - FICA	$665
	Adjust budget for employee leave time payout.			
4	10-75-914	General Fund - Transfers & Contributions	Trfr to CIP - Facilities Fd 41	$250,000
	10-75-950	General Fund - Transfers & Contributions	Trfr to Recreation Fund	$200,000
	41-30-800	Cip - Facilities - Revenues	Transfer from General Fund	$250,000
	55-30-897	Recreation Fund - Revenues	Transfer from General Fund	$200,000
	Increase transfer to Facilities Fund to save for future projects. Move part of the transfer from General Fund to Recreation Fund from FY27 to FY26.			
5	10-38-900	General Fund - Contributions & Transfers	Use of Fund Balance	$385,525
	41-30-900	Cip - Facilities - Revenues	Use of Fund Balance	($250,000)
	51-40-990	Water Fund - Expenditures	Appropriate to Fund Balance	($5,000)
	55-30-900	Recreation Fund - Revenues	Use of Fund Balance	($141,000)
	These funds offset the changes to expenses and revenues listed above.			

PROPOSED FEE SCHEDULE CHANGES

June 15, 2026

CHANGES

MISCELLANEOUS

Tax Rates

- Property Tax Certified Tax Rate (CTR) ~~0.0788%~~ 0.0789%

UTILITIES

Culinary Water

- Base Rate

ZONES	METER SIZE 1"	1½"	2"	3"	4"	6"	8"
Below North Union Canal	~~$32.08~~ $33.68	~~$64.15~~ $67.36	~~$102.65~~ $107.78	~~$224.54~~ $235.76	~~$404.17~~ $424.37	~~$834.01~~ $875.68	~~$1,026.47~~ $1,077.76
Above North Union Canal	~~$37.35~~ $39.09	~~$69.42~~ $72.77	~~$107.92~~ $113.19	~~$229.81~~ $241.17	~~$409.44~~ $429.78	~~$839.28~~ $881.09	~~$1,031.74~~ $1,083.17
Upper Foothills	~~$54.13~~ $56.33	~~$86.20~~ $90.01	~~$124.70~~ $130.43	~~$246.59~~ $258.41	~~$426.22~~ $447.02	~~$856.06~~ $898.33	~~$1,048.52~~ $1,100.41

- Usage Rate

ZONES	BLOCK 1	2	3	4
Below North Union Canal	~~$1.90~~ $1.97	~~$2.47~~ $2.57	~~$3.33~~ $3.46	~~$4.55~~ $4.73
Above North Union Canal	~~$2.34~~ $2.43	~~$3.04~~ $3.16	~~$4.10~~ $4.27	~~$5.61~~ $5.84
Upper Foothills	~~$2.34~~ $2.43	~~$3.04~~ $3.16	~~$4.10~~ $4.27	~~$5.61~~ $5.84

Groundwater Pumping (where available) ~~$12.85~~ $13.36

Recycling, per can ~~$5.25~~ $5.51

Secondary Water

- Non-Agricultural
  - 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~~ $7.11	~~$13.69~~ $14.24	~~$21.90~~ $22.78	~~$47.91~~ $49.83	~~$86.25~~ $89.70

- Usage rate per 1,000 gallons
  » If using treated water — See Culinary Water Usage Rates and Blocks
  » If using untreated water — ~~$0.62~~ $0.64

Storm Water Utility Fee ~~$11.91~~ $12.39

NOTE - Sewer utility fees are still being reviewed by the City Engineer. New rates will be presented to the City Council for adoption soon.

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: 325 /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?	0	20

*Entity Name: Lindon City

*Completed for Fiscal Year Ending: 06/30/2026 *Completion Date: 06/01/26

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

*CAO Signature: Adam L. 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?	X			
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?	X			
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".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
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?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
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".	X			
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".	X			
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".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
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".	X			

* 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.

Lindon City
Utah

Annual Budget
2026-2027

100 North State Street
Lindon, UT 84042
(801) 785-5043
www.lindoncity.org

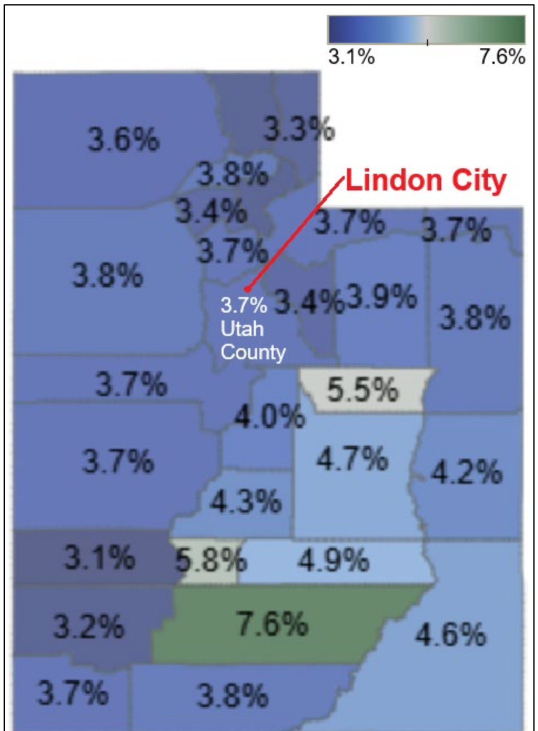
June 11, 2026

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

It is a pleasure to present the 2026-2027 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 15, 2026. Public Hearings were held for the Tentative Budget on Monday, March 16 and for the Proposed Budget on Monday, May 18, 2026, 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 2026-2027 fiscal year (July 1, 2026 to June 30, 2027). 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-gong 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 or unforeseen expenses.



Source: U.S. Bureau of Labor Statistics

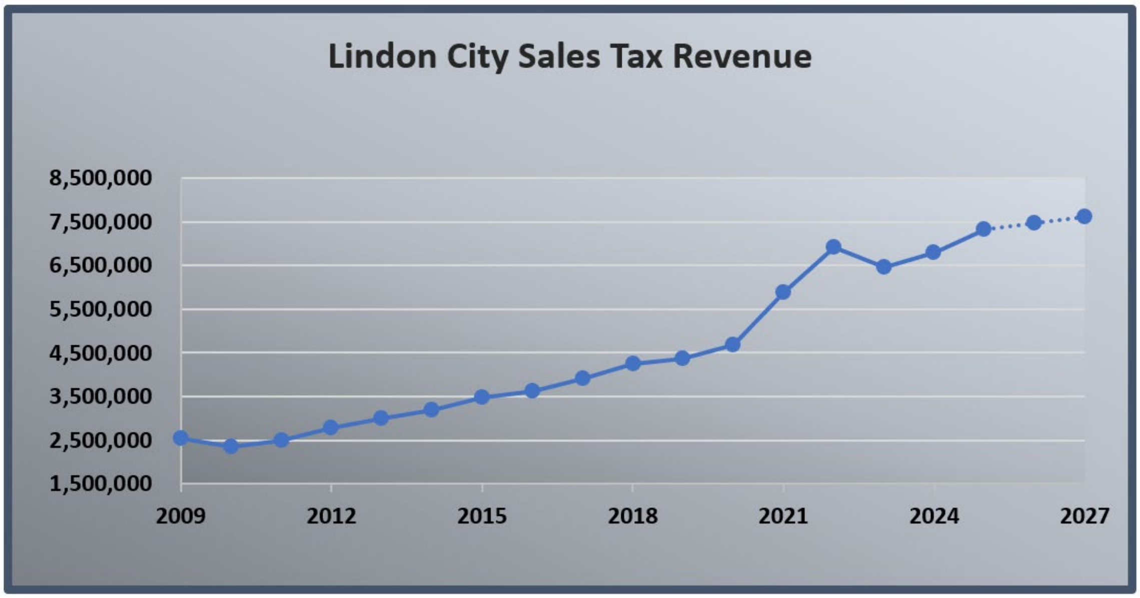
ECONOMIC OVERVIEW

Economic growth has slowed since the post-pandemic surge, due in no small part to inflation and rising interest rates. The April 2026 unemployment rate in Utah County was 3.7%, which was slightly lower than the state of Utah's average of 3.8% and below the national average of 4.3%.

BUDGET MESSAGE

Both national and local economies continue to see inflation. The Consumer Price Index (CPI) increased 4.2% from May 2025 to May 2026, which is an increase from the average annual change of 2.7% for the 2025 calendar year.

Lindon City has a strong and diverse economy. As seen in the chart below, sales tax revenue saw an atypical surge 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 in the 2023-2024 FY and 2024-2025 FY, increasing 5.0% and 7.8%, respectively. Sales tax revenue growth is expected to slow due to inflation and political unrest and is only anticipated to be about 2.0% each year through the 2024-2025 FY and 2025-2026 FY.



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.

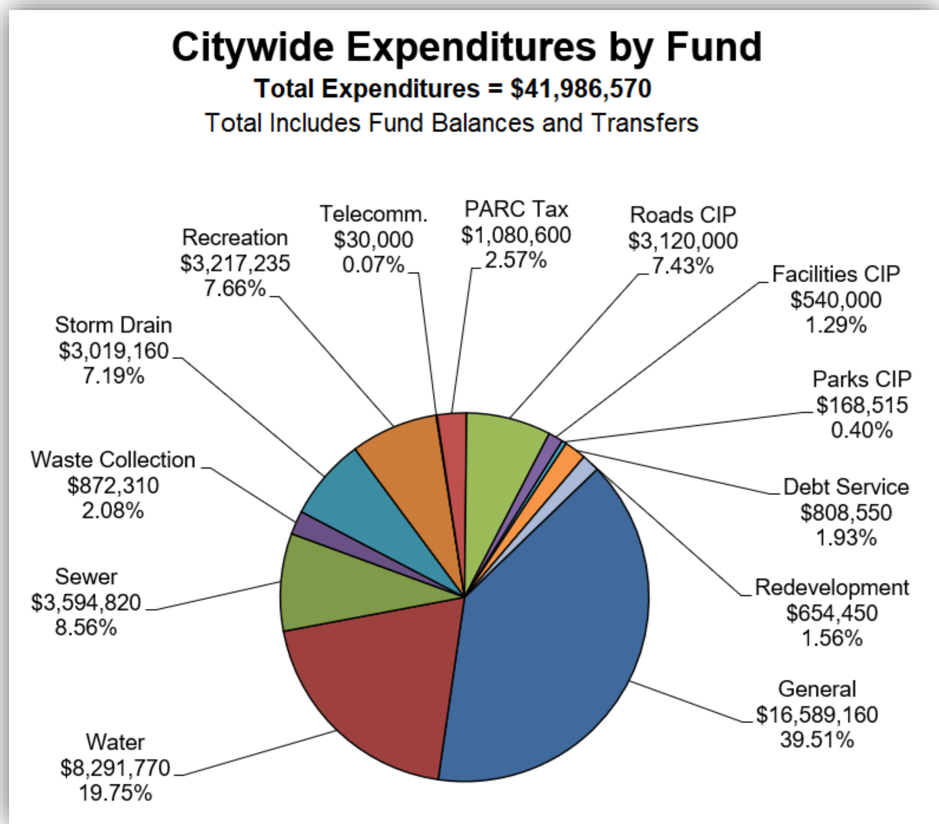
- Enterprise funds should be self-sustaining. The City should develop healthy reserves in enterprise funds for long-term replacement needs and emergency repair and maintenance of critical facilities.
- The General Fund should be supported by diverse, stable revenue sources that do not collectively cause 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.

BUDGET MESSAGE

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 $41,986,570. The totals by fund are shown below.



REVENUE HIGHLIGHTS

The Lindon City 2026-2027 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.

BUDGET MESSAGE

- Increase the culinary water base rates by 5%
- Increase the culinary water usage rates by 4%
- Increase the recycling rate by 5%
- 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 and storm water funds.

The City will increase the sewer base and usage rates. A large increase is needed to fund Lindon City's portion of improvements to Orem's Water Reclamation Facility. This budget reflects a 25% in sewer base revenue and a 10% increase in sewer usage revenue in order to meet the City's obligations to the City of Orem. City engineers have not completed their evaluation of the rates. As soon as they have finalized their recommended rate changes, they will be presented to the City Council for adoption.

The garbage 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. However, part of the increase from the provider for Recycling will be passed through in a rate increase.

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.

<u>Operations</u>

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.

BUDGET MESSAGE

The Police Department expenses are decreasing in the 2027FY despite the increase in costs for fire, emergency medical, and dispatch services through Orem City. The decrease is due to last fiscal year's debt service pay off for fleet vehicles. There is a new budget department in the General Fund for IT Services. There is a $500,000 transfer from the General Fund to the Facilities Fund to save for future improvements or property purchase. The Road Fund is budgeting $980,000 in road maintenance. The Sewer Fund will see a significant increase in operating expenses due to participating with Orem City to improve their water reclamation facility.

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.

<u>Personnel</u>

This budget does not include any additional employees. Staff completed a salary study and found 12 positions affecting 21 employees needed to be moved to higher pay ranges. As current employees are moved to a higher range, they are moved back steps on the range, but the employees will still receive a wage increase.

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 2.4% COLA increase in wages will be done in July.

The City's cost for employee medical and dental insurance premiums are increasing 5.0% in the 2026-2027 FY. Retirement rates have changed for the 2026-2027 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 be 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.

<u>Capital</u>

Major capital expenditures in this tentative budget are listed below.

- $20,000 for new ADA and security doors at the City Center
- $30,000 for equipment and building improvements at Public Works
- $2,000,000 for road improvements
- $120,035 for shade at Pheasant Brook Park
- $3,670,000 new well, well house, and waterline connections to the well
- $1,000,000 for improvements to the culinary water system
- $45,000 for improvements to the secondary water system
- $60,000 for sewer FLO-DAR flow meter

BUDGET MESSAGE

- $800,000 for main ditch channel improvements
- $750,000 for ditch piping at about 20 South
- $450,000 to purchase a street sweeper
- $40,000 for Aquatics Center improvements

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 2025-2026 fiscal year and the budget for the 2026-2027 fiscal year.

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

Respectfully submitted,
Kristen Aaron, Finance Director

BUDGET SUMMARY

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 REQUESTED
GENERAL FUND REVENUES					
Taxes					
Property Taxes	2,570,491	2,500,823	2,601,750	2,583,750	2,526,750
General Sales & Use Tax	6,800,451	7,330,412	7,214,500	7,474,500	7,624,500
Other Taxes	2,183,695	2,163,515	2,145,000	2,145,000	2,145,000
Licenses & Permits	456,844	708,461	443,250	622,950	588,250
Grants & Intergovernmental	87,871	59,233	60,000	53,740	53,000
Charges for Services	189,382	185,945	177,600	219,080	188,500
Fines & Forfeitures	548,748	630,034	651,000	500,500	500,500
Miscellaneous Revenue	2,943,355	1,086,532	3,081,830	2,879,230	578,955
Cemetery	146,070	117,205	93,160	161,240	118,160
Transfers & Contributions	1,083,045	1,220,508	1,977,450	1,958,659	1,647,005
Use of Fund Balance, General Fund	0	565,843	405,765	750,675	618,540
TOTAL GENERAL FUND REVENUES	**17,009,952**	**16,568,512**	**18,851,305**	**19,349,324**	**16,589,160**
GENERAL FUND EXPENDITURES					
Legislative	148,073	158,397	195,330	195,790	165,025
Judicial	619,886	635,334	700,270	674,220	728,530
Administrative	1,508,933	1,578,103	1,748,400	1,745,955	1,622,220
Legal Services	142,623	163,583	164,330	164,830	173,800
Engineering	240	0	500	500	500
IT Systems	0	0	0	0	295,690
Elections	18,345	0	41,000	9,000	0
Government Buildings	460,166	420,304	509,950	533,450	431,715
Police Services	4,482,795	3,518,087	5,500,425	5,665,070	3,964,770
Fire Protection Services	1,993,248	2,128,232	2,317,170	2,317,175	2,367,530
Animal Control Services	40,492	42,344	53,200	53,200	55,250
Streets	522,288	613,478	625,580	640,745	668,330
Public Works Administration	1,232,230	1,406,287	1,734,720	1,701,670	1,224,540
Parks	976,379	1,381,229	1,102,125	1,229,625	920,610
Library Services	27,161	30,056	32,000	32,000	32,000
Cemetery	337,348	69,620	44,900	60,100	62,100
Planning & Economic Develpmnt	834,605	955,801	1,033,420	883,900	932,750
Transfers	2,936,446	3,446,453	3,041,485	3,433,489	2,934,800
Contributions	88,936	21,202	6,500	8,605	9,000
Appropriation, General Fund Bal.	639,758	0	0	0	0
TOTAL GENERAL FUND EXPENDITURES	**17,009,952**	**16,568,512**	**18,851,305**	**19,349,324**	**16,589,160**
REDEVELOPMENT AGENCY FUND					
STATE STREET DISTRICT REVENUES					
Tax Increment	0	0	0	0	0
Other	18,034	17,186	15,000	5,912	0
Use of Fund Balance	0	0	324,000	341,024	0
TOTAL STATE STREET DISTRICT REVENUES	**18,034**	**17,186**	**339,000**	**346,936**	**0**
STATE ST DISTRICT EXPENDITURES					
Operations	2,700	2,000	14,000	21,936	0
Capital	0	0	325,000	325,000	0
Appropriation to Fund Balance	15,334	15,186	0	0	0
TOTAL STATE ST DISTRICT EXPENDITURES	**18,034**	**17,186**	**339,000**	**346,936**	**0**
WEST SIDE DISTRICT REVENUES					
Other	1,089	1,039	800	1,012	0
Use of Fund Balance	0	0	0	20,732	0
TOTAL WEST SIDE DISTRICT REVENUES	**1,089**	**1,039**	**800**	**21,744**	**0**
WEST SIDE DISTRICT EXPENDITURES					
Operations	700	0	800	21,744	0
Appropriation to Fund Balance	389	1,039	0	0	0
TOTAL WEST SIDE DISTRICT EXPENDITURES	**1,089**	**1,039**	**800**	**21,744**	**0**

BUDGET SUMMARY

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 REQUESTED
DISTRICT #3 REVENUES					
Other	19,747	8,741	9,000	4,876	0
Use of Fund Balance	0	249,946	0	102,601	0
TOTAL DISTRICT #3 REVENUES	**19,747**	**258,687**	**9,000**	**107,477**	**0**
DISTRICT #3 EXPENDITURES					
Operations	12,693	258,687	8,325	107,477	0
Appropriation to Fund Balance	7,054	0	675	0	0
TOTAL DISTRICT #3 EXPENDITURES	**19,747**	**258,687**	**9,000**	**107,477**	**0**
700 NORTH CDA REVENUES					
Tax Increment	185,508	206,045	206,000	229,400	221,000
Other	4,110,232	8,486	8,000	8,000	8,000
Use of Fund Balance	416,477	13,260	29,500	17,615	77,700
TOTAL 700 NORTH CDA REVENUES	**4,712,216**	**227,791**	**243,500**	**255,015**	**306,700**
700 NORTH CDA EXPENDITURES					
Operations	94,717	227,791	243,500	255,015	306,700
Capital	4,617,499	0	0	0	0
Appropriation to Fund Balance	0	0	0	0	0
TOTAL 700 NORTH CDA EXPENDITURES	**4,712,216**	**227,791**	**243,500**	**255,015**	**306,700**
LINDON PARK CRA REVENUES					
Tax Increment	0	1,684	7,000	9,980	10,000
Other	0	21,810	325,000	288,840	325,000
Use of Fund Balance	700	761	0	0	0
TOTAL LINDON PARK CRA REVENUES	**700**	**24,256**	**332,000**	**298,820**	**335,000**
LINDON PARK CRA EXPENDITURES					
Operations	700	24,256	331,090	298,523	334,700
Capital	0	0	0	0	0
Appropriation to Fund Balance	0	0	910	297	300
TOTAL LINDON PARK CRA EXPENDITURES	**700**	**24,256**	**332,000**	**298,820**	**335,000**
AFFORDABLE HOUSING REVENUES					
Other	0	0	0	132,112	12,750
Use of Fund Balance	0	0	0	0	0
TOTAL AFFORDABLE HOUSING REVENUES	**0**	**0**	**0**	**132,112**	**12,750**
AFFORDABLE HOUSING EXPENDITURES					
Operations	0	0	0	0	0
Appropriation to Fund Balance	0	0	0	132,112	12,750
TOTAL AFFORDABLE HOUSING EXPENDITURES	**0**	**0**	**0**	**132,112**	**12,750**
PARC TAX FUND REVENUES					
PARC Tax	944,979	1,038,237	1,030,000	1,030,000	1,050,600
Other	63,342	49,795	30,000	30,000	30,000
Use of Fund Balance	200,873	0	451,500	541,320	0
TOTAL PARC TAX FUND REVENUES	**1,209,194**	**1,088,032**	**1,511,500**	**1,601,320**	**1,080,600**
PARC TAX FUND EXPENDITURES					
Operations	767,539	901,229	1,511,500	1,601,320	599,100
Capital	441,656	6,106	0	0	0
Appropriation to Fund Balance	0	180,698	0	0	481,500
TOTAL PARC TAX FUND EXPENDITURES	**1,209,194**	**1,088,032**	**1,511,500**	**1,601,320**	**1,080,600**
DEBT SERVICE REVENUES - transfers	**423,996**	**812,192**	**811,835**	**811,835**	**808,550**
DEBT SERVICE EXPENDITURES					
Principal	356,222	640,205	654,220	654,220	666,030
Interest	67,774	169,788	155,415	155,415	140,320
Paying Agent Fees	0	2,200	2,200	2,200	2,200
TOTAL DEBT SERVICE EXPENDITURES	**423,996**	**812,192**	**811,835**	**811,835**	**808,550**

BUDGET SUMMARY

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 REQUESTED
CLASS C ROADS C.I.P. REVENUES					
Taxes	1,387,047	1,712,648	1,670,000	1,710,000	1,710,000
Impact Fees	0	2,475	0	15,750	15,750
Transfers In	500,000	1,500,000	0	0	0
Other	286,438	412,842	180,000	601,500	1,106,500
Use of Fund Balance	1,153,091	467,143	1,203,500	736,250	287,750
TOTAL CLASS C ROADS C.I.P. REVENUES	**3,326,576**	**4,095,108**	**3,053,500**	**3,063,500**	**3,120,000**
CLASS C ROADS C.I.P. EXPENDITURES					
Operations	74,470	424,731	153,500	903,500	1,120,000
Capital	3,252,106	3,670,377	2,900,000	2,160,000	2,000,000
Appropriation to Fund Balance	0	0	0	0	0
TOTAL CLASS C ROADS C.I.P. EXPENDITURES	**3,326,576**	**4,095,108**	**3,053,500**	**3,063,500**	**3,120,000**
FACILITIES C.I.P. REVENUES					
Transfers In	200,000	750,000	750,000	1,000,000	500,000
Other	0	39,197	40,000	40,000	40,000
Use of Fund Balance	0	0	500,000	250,000	0
TOTAL FACILITIES C.I.P. REVENUES	**200,000**	**789,197**	**1,290,000**	**1,290,000**	**540,000**
FACILITIES C.I.P. EXPENDITURES					
Operations	0	460,000	0	0	0
Capital	0	9,883	1,290,000	1,290,000	0
Appropriation to Fund Balance	200,000	319,314	0	0	540,000
TOTAL FACILITIES C.I.P. EXPENDITURES	**200,000**	**789,197**	**1,290,000**	**1,290,000**	**540,000**
PARKS C.I.P. REVENUES					
Impact Fees	370,034	482,529	170,000	108,500	168,515
Transfers In	0	0	500,000	500,000	0
Use of Fund Balance	1,496,874	0	1,455,000	1,563,500	0
TOTAL PARKS C.I.P. REVENUES	**1,866,907**	**482,529**	**2,125,000**	**2,172,000**	**168,515**
PARKS C.I.P. EXPENDITURES					
Operations	0	0	0	0	0
Capital	1,866,907	0	2,125,000	2,172,000	120,035
Appropriation to Fund Balance	0	482,529	0	0	48,480
TOTAL PARKS C.I.P. EXPENDITURES	**1,866,907**	**482,529**	**2,125,000**	**2,172,000**	**168,515**
WATER FUND REVENUES					
Utility Fees	3,402,478	3,683,550	3,725,000	3,866,130	4,021,570
Impact Fees	144,226	194,173	93,000	85,575	60,000
Other	1,303,236	522,396	4,255,200	273,900	4,210,200
Use of Fund Balance	0	0	0	0	0
TOTAL WATER FUND REVENUES	**4,849,940**	**4,400,119**	**8,073,200**	**4,225,605**	**8,291,770**
WATER FUND EXPENDITURES					
Personnel	434,491	521,205	594,610	594,610	599,550
Operations	-4,305,288	592,660	2,420,885	2,429,638	2,464,156
Capital	7,203,326	2,289,021	4,725,000	666,250	4,715,000
Appropriation to Fund Balance	1,517,411	997,233	332,705	535,107	513,064
TOTAL WATER FUND EXPENDITURES	**4,849,940**	**4,400,119**	**8,073,200**	**4,225,605**	**8,291,770**
SEWER FUND REVENUES					
Utility Fees	2,186,006	2,367,523	2,550,000	2,587,000	3,036,950
Impact Fees	76,680	193,694	60,000	76,000	60,000
Other	1,130,152	252,075	104,200	177,200	154,200
Use of Fund Balance	328,651	210,143	121,360	0	343,670
TOTAL SEWER FUND REVENUES	**3,721,489**	**3,023,434**	**2,835,560**	**2,840,200**	**3,594,820**
SEWER FUND EXPENDITURES					
Personnel	261,897	267,782	282,500	300,170	309,830
Operations	336,175	1,950,403	1,973,060	2,229,498	3,224,990

BUDGET SUMMARY

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 REQUESTED
Capital	1,595,770	25,777	580,000	250,750	60,000
Appropriation to Fund Balance	1,527,647	779,473	0	59,782	0
TOTAL SEWER FUND EXPENDITURES	**3,721,489**	**3,023,434**	**2,835,560**	**2,840,200**	**3,594,820**
WASTE COLLECTION REVENUES					
Utility Fees	738,525	780,096	775,000	789,480	805,420
Other	0	5,347	5,100	6,620	6,720
Transfers In	10,000	10,000	0	0	0
Use of Fund Balance	0	0	12,520	0	60,170
TOTAL WASTE COLLECTION REVENUES	**748,525**	**795,443**	**792,620**	**796,100**	**872,310**
WASTE COLLECTION EXPENDITURES					
Operations	697,188	731,069	792,620	796,100	872,310
Appropriation to Fund Balance	51,337	64,374	0	0	0
TOTAL WASTE COLLECTION EXPENDITURES	**748,525**	**795,443**	**792,620**	**796,100**	**872,310**
STORM WATER DRAINAGE REV.					
Utility Fees	1,336,186	1,370,629	1,422,620	1,442,000	1,500,000
Impact Fees	55,894	82,859	50,000	42,125	40,000
Other	474,830	231,964	840,000	785,600	850,080
Use of Fund Balance	0	0	216,785	878,618	629,080
TOTAL STORM WATER DRAINAGE REV.	**1,866,910**	**1,685,451**	**2,529,405**	**3,148,343**	**3,019,160**
STORM WATER DRAINAGE EXP.					
Personnel	213,296	231,039	280,640	280,640	284,570
Operations	539,859	-113,282	783,765	804,553	734,590
Capital	582,585	1,176,667	1,465,000	2,063,150	2,000,000
Appropriation to Fund Balance	531,170	391,028	0	0	0
TOTAL STORM WATER DRAINAGE EXP.	**1,866,910**	**1,685,451**	**2,529,405**	**3,148,343**	**3,019,160**
RECREATION FUND REVENUES					
Interest/Miscellaneous	92,631	72,631	60,000	90,350	30,000
Admission	651,165	671,417	527,500	694,500	582,500
Programs	282,957	266,327	250,575	247,375	269,700
Rentals	208,856	300,682	252,130	212,630	219,630
Grants and Contributions	68,600	74,599	67,000	88,690	97,000
Transfers In	1,103,550	1,422,450	1,869,650	2,092,250	1,636,250
Use of Fund Balance	72,758	56,846	330,010	22,905	382,155
TOTAL RECREATION FUND REVENUES	**2,480,517**	**2,864,951**	**3,356,865**	**3,448,700**	**3,217,235**
RECREATION FUND EXPENDITURES					
Personnel	971,573	1,090,882	1,230,130	1,230,130	1,266,450
Operations	1,061,225	1,153,088	1,696,735	1,766,070	1,910,785
Capital	447,719	620,981	430,000	452,500	40,000
Appropriation to Fund Balance	0	0	0	0	0
TOTAL RECREATION FUND EXPENDITURES	**2,480,517**	**2,864,951**	**3,356,865**	**3,448,700**	**3,217,235**
TELECOMMUNICATIONS FUND REV.					
Customer Conncection Fee	36,696	34,365	32,000	32,600	30,000
Other	0	-	-	-	-
Use of Fund Balance	7,472	8,153	-	-	-
TOTAL TELECOMMUNICATIONS FUND REV.	**44,167**	**42,518**	**32,000**	**32,600**	**30,000**
TELECOMMUNICATIONS FUND EXP.					
Operations	44,167	42,518	32,000	32,600	30,000
Appropriation to Fund Balance	0	-	-	-	-
TOTAL TELECOMMUNICATIONS FUND EXP.	**44,167**	**42,518**	**32,000**	**32,600**	**30,000**
TOTAL CITY BUDGET	**42,499,962**	**37,176,445**	**46,187,090**	**43,941,631**	**41,986,570**

SUMMARY OF CHANGES IN FUND BALANCES

	Governmental Funds							Proprietary Funds						Total All Funds
	General	RDA	PARC Tax	Roads CIP	Parks CIP	Facilities CIP	Debt Svc	Water	Sewer	Garbage	Storm	Recreation	Telecomm.	
Beginning Balances	**4,043,184**	**316,005**	**581,804**	**1,980,822**	**266,629**	**1,201,957**	**-**	**3,368,974**	**2,500,652**	**184,336**	**1,241,156**	**620,012**	**6,715**	**16,312,246**
Revenues														
Program revenues														
Charges for services	3,007,915							4,021,570	3,036,950	805,420	1,500,000	1,071,830	30,000	**13,473,685**
Impact Fees	34,500			15,750	168,515			60,000	60,000		40,000			**378,765**
Grants and contributions	53,000							4,000,000			-	97,000		**4,150,000**
General revenues														
Property taxes	2,526,750													**2,526,750**
Sales tax	7,624,500													**7,624,500**
Other taxes	2,145,000	231,000	1,050,600	1,710,000										**5,136,600**
Other	578,955	8,700	30,000	1,106,500	-	40,000		210,200	154,200	6,720	850,080	30,000	-	**3,015,355**
Total revenues	**15,970,620**	**239,700**	**1,080,600**	**2,832,250**	**168,515**	**40,000**	**-**	**8,291,770**	**3,251,150**	**812,140**	**2,390,080**	**1,198,830**	**30,000**	**36,305,655**
Transfers In	**-**	**325,000**	**-**	**-**	**-**	**500,000**	**808,550**	**-**	**-**	**-**	**-**	**1,636,250**	**-**	**3,269,800**
Expenses														
General government	5,677,870	379,350												**6,057,220**
Public safety	6,387,550													**6,387,550**
Streets	668,330			1,120,000										**1,788,330**
Parks and recreation	920,610		514,100											**1,434,710**
Capital projects		-		2,000,000	120,035	-								**2,120,035**
Debt Service							808,550							**808,550**
Water								7,778,706						**7,778,706**
Sewer									3,594,820					**3,594,820**
Solid Waste										872,310				**872,310**
Storm Water Drainage											3,019,160			**3,019,160**
Recreation Fund												3,217,235		**3,217,235**
Telecomm. Fund													30,000	**30,000**
Total expenses	**13,654,360**	**379,350**	**514,100**	**3,120,000**	**120,035**	**-**	**808,550**	**7,778,706**	**3,594,820**	**872,310**	**3,019,160**	**3,217,235**	**30,000**	**37,108,626**
Transfers Out	**2,934,800**	**250,000**	**85,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,269,800**
Ending Balances	**3,424,644**	**251,355**	**1,063,304**	**1,693,072**	**315,109**	**1,741,957**	**-**	**3,882,038**	**2,156,982**	**124,166**	**612,076**	**237,857**	**6,715**	**15,509,275**
Percent Change	**-15.3%**	**-20.5%**	**82.8%**	**-14.5%**	**18.2%**	**44.9%**	**0.0%**	**15.2%**	**-13.7%**	**-32.6%**	**-50.7%**	**-61.6%**	**0.0%**	**-4.9%**

GENERAL FUND:

	Fund Bal.	% of Rev.
6/30/2026	4,043,184	27.83%
6/30/2027	3,424,644	23.91%

GENERAL FUND LIMITS:

ending max	5,013,265	35.0%
ending min	716,181	5.0%

Example General Fund Balance Levels based on projected revenues for:

	2025-2026	2026-2027
35%	5,084,700	5,013,265
30%	4,358,315	4,297,085
25%	3,631,929	3,580,904
20%	2,905,543	2,864,723
15%	2,179,157	2,148,542

Date printed: 6/11/2026

GENERAL FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
GENERAL FUND REVENUES					
TAXES					
Gen. Property Taxes - Current	2,264,548	2,248,206	2,300,000	2,300,000	2,300,000
Fees in Lieu of Prop. Tax	124,736	116,997	125,000	107,000	100,000
Prior Year Taxes	178,727	132,690	175,000	175,000	125,000
Penalities and Interest	2,480	2,929	1,750	1,750	1,750
General Sales & Use Tax	6,794,833	7,323,253	7,210,000	7,470,000	7,620,000
Room Tax	5,618	7,159	4,500	4,500	4,500
Telecommunications Tax	259,523	200,862	215,000	215,000	215,000
Cable Franchise Tax	33,739	23,111	30,000	30,000	30,000
Energy Franchise Tax	1,890,432	1,939,543	1,900,000	1,900,000	1,900,000
TOTAL TAXES	**11,554,637**	**11,994,750**	**11,961,250**	**12,203,250**	**12,296,250**
LICENSES AND PERMITS					
Business Licenses & Permits	75,220	89,085	87,500	93,100	87,500
Alarm Permits & False Alarms	50	75	-	-	-
Building Permits	287,437	448,543	270,000	368,500	350,000
1% State Fee - Bldg Permits	361	1,170	500	500	500
Building Bonds Forfeited	6,000	(1,000)	-	-	-
Plan Review Fee	87,595	170,298	85,000	160,600	150,000
Animal License	180	290	250	250	250
TOTAL LICENSES AND PERMITS	**456,844**	**708,461**	**443,250**	**622,950**	**588,250**
GRANTS & INTERGOVERNMENTAL					
CDBG Grants	-	-	-	-	-
Federal Grants	-	-	-	-	-
State Liquor Fund Allotment	15,459	17,364	18,000	13,740	18,000
Police Misc. Grants	32,912	38,369	35,000	40,000	35,000
Emergency Mgmt Program Grant	14,000	3,500	7,000	-	-
State Grants	25,500	-	-	-	-
TOTAL GRANTS & INTERGOVERNMENTAL	**87,871**	**59,233**	**60,000**	**53,740**	**53,000**
CHARGES FOR SERVICES					
Community Development Fees	33,995	41,560	37,000	48,000	37,000
Planning Admin Fee	4,809	6,947	6,100	12,000	12,000
PW Inspection Fees	-	-	-	-	-
Construction Services Fee	41,915	19,074	20,000	24,700	20,000
Re-Inspection Fee	140	-	-	-	-
Park & Public Property Rental	40,443	32,542	40,000	40,000	40,000
Police Impact Fees	12,626	20,203	17,800	21,685	17,800
Fire Impact Fee	11,228	18,904	16,700	18,960	16,700
Fire Safety Inspection	44,226	46,715	40,000	53,735	45,000
TOTAL CHARGES FOR SERVICES	**189,382**	**185,945**	**177,600**	**219,080**	**188,500**
FINES & FORFEITURES					
Court Fines	526,458	593,886	618,000	475,000	475,000
Traffic School Fees	22,291	36,148	33,000	25,500	25,500
TOTAL FINES & FORFEITURES	**548,748**	**630,034**	**651,000**	**500,500**	**500,500**
MISCELLANEOUS REVENUE					
Interest Earnings	1,131,619	252,511	172,000	157,000	157,000
Credit for E911 Tax to Orem	74,749	74,750	74,750	-	-
Police Misc. Revenue	101,808	141,402	100,000	225,000	150,000
Lindon Youth Court	450	705	600	600	600
CC Pmt Service Fees	29,539	28,526	28,000	28,000	28,000
Misc Attorney Fees	8,579	12,702	10,000	10,000	10,000
Centennial Revenue	38,098	12,184	-	-	-
Donations	-	6,214	-	-	-
Sale of Surplus Items	40,323	9,356	19,000	80,000	-
Fixed Asset Disposal Gain/Loss	255,400	-	1,114,455	984,455	-
Misc. Park Revenue	-	268,173	255,145	33,000	-
Sundry Revenue	4,973	14,780	5,000	5,000	5,000
Lease Revenue-Bldg	70,493	36,238	38,355	38,355	38,355
Lease Revenue	148,686	228,992	190,000	190,000	190,000
Funds from Financing Sources	1,038,640	-	1,074,525	1,127,820	-
TOTAL MISCELLANEOUS REVENUE	**2,943,355**	**1,086,532**	**3,081,830**	**2,879,230**	**578,955**

GENERAL FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
CEMETERY					
Sale of Burial Plots	124,110	99,870	75,000	134,140	100,000
Transfer Fees	160	260	160	350	160
Interment Fees	18,800	14,300	15,000	25,250	15,000
Headstone Inspection Fee	3,000	2,775	3,000	1,500	3,000
TOTAL CEMETERY	**146,070**	**117,205**	**93,160**	**161,240**	**118,160**
TRANSFERS AND CONTRIBUTIONS					
Admin Costs from RDA	23,800	26,180	28,000	28,000	30,100
Transfer from RDA Fund	-	-	-	5,995	-
Transfer from PARC Tax Fund	-	-	-	-	-
Admin Costs from Water	-	-	298,000	298,000	320,000
PW Admin Dept cost share-Water	308,058	351,567	433,680	425,418	306,135
Admin Costs from Sewer	-	-	204,000	204,000	225,000
PW Admin Dept cost share-Sewer	308,058	351,567	433,680	425,418	306,135
Admin Costs frm Solid Waste Fd	28,400	29,400	31,000	31,000	32,000
Admin Costs from Storm Drain	105,672	108,528	113,810	113,810	120,000
PW Admin Dept cost share-Storm	308,058	351,567	433,680	425,418	306,135
Admin Costs from Telecomm Fd	1,000	1,700	1,600	1,600	1,500
Use of Fund Balance	-	565,843	405,765	750,675	618,540
TOTAL TRANSFERS AND CONTRIBUTIONS	**1,083,045**	**1,786,351**	**2,383,215**	**2,709,334**	**2,265,545**
TOTAL GENERAL FUND REVENUES	**17,009,952**	**16,568,512**	**18,851,305**	**19,349,324**	**16,589,160**
GENERAL FUND EXPENDITURES					
DEPT: LEGISLATIVE					
PERSONNEL					
Salaries & Wages	85,046	85,713	88,160	88,160	87,760
Planning Commission Allowance	17,600	17,200	20,000	20,000	20,000
Benefits - FICA	7,862	7,873	8,280	8,280	8,250
Benefits - Retirement	-	-	-	460	-
Benefits - Workers Comp.	573	511	620	620	700
TOTAL PERSONNEL	111,080	111,297	117,060	117,520	116,710
OPERATIONS					
Software Maint & Subscriptions	-	-	-	-	-
Travel & Training	4,901	6,367	10,000	10,000	10,000
Miscellaneous Expense	2,838	3,237	3,200	3,200	3,200
Mountainland Assoc of Govt	4,565	7,771	8,600	8,600	8,600
Utah Lake Commission	(930)	-	-	-	-
Utah League of Cities & Towns	15,618	16,580	16,470	16,470	16,515
Chamber of Commerce	10,000	10,000	10,000	10,000	10,000
Timpanogos School District	-	3,145	30,000	30,000	-
TOTAL OPERATIONS	36,993	47,100	78,270	78,270	48,315
TOTAL LEGISLATIVE	**148,073**	**158,397**	**195,330**	**195,790**	**165,025**
DEPT: JUDICIAL					
PERSONNEL					
Salaries & Wages	236,134	243,477	273,300	273,300	284,810
Salaries & Wages - Overtime	-	-	-	-	-
Benefits - FICA	17,882	18,387	20,910	20,910	21,790
Benefits - LTD	523	424	530	530	450
Benefits - Life	115	85	170	170	110
Benefits - Insurance Allowance	24,538	21,996	23,650	23,650	24,820
Benefits - Retirement	33,148	31,152	33,680	33,680	34,680
Benefits - Workers Comp.	663	590	630	630	720
TOTAL PERSONNEL	313,003	316,110	352,870	352,870	367,380
OPERATIONS					
Membership Dues & Subscrptions	700	350	450	450	450
Software Maint & Subscriptions	-	696	700	700	700
Travel & Training	3,576	3,319	4,550	3,000	3,600
Office Supplies	2,626	3,796	3,275	3,275	3,450
Operating Supplies & Maint	-	-	600	600	1,050
Employee Recognition	75	226	265	265	280
Telephone	1,753	1,789	1,750	1,750	1,750
Gasoline	-	-	100	100	250
Professional & Tech Services	87,100	71,498	94,500	65,000	90,000

GENERAL FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
Insurance	3,517	2,841	3,910	3,910	4,100
Court Surcharges & Fees	204,448	234,709	232,400	232,400	244,020
Bailiff & Transport Services	-	-	-	5,000	10,000
Purchase of Equipment	3,087	-	4,900	4,900	1,500
TOTAL OPERATIONS	306,883	319,224	347,400	321,350	361,150
TOTAL JUDICIAL	**619,886**	**635,334**	**700,270**	**674,220**	**728,530**
DEPT: ADMINISTRATION					
PERSONNEL					
Salaries & Wages	827,070	811,586	884,560	899,405	881,120
Salaries & Wages - Overtime	-	217	-	-	-
Benefits - FICA	61,452	60,451	67,670	68,805	67,410
Benefits - LTD	3,132	2,629	3,010	3,210	2,820
Benefits - Life	691	593	920	975	610
Benefits - Insurance Allowance	146,524	150,680	162,610	183,010	184,950
Benefits - Retirement	140,697	135,437	141,500	150,410	146,080
Benefits - Workers Comp.	1,844	1,605	1,480	1,490	1,670
TOTAL PERSONNEL	1,181,411	1,163,197	1,261,750	1,307,305	1,284,660
OPERATIONS					
Membership Dues & Subscrptions	4,317	1,733	1,600	1,600	1,600
Software Maint & Subscriptions	-	143,398	200,000	200,000	83,000
Uniform Expense	-	-	560	560	950
Travel & Training	8,900	6,608	10,000	10,000	10,000
Tuition Reimbursement Program	219	-	1,500	1,500	1,500
Office Supplies	8,206	10,532	9,000	9,000	9,000
Operating Supplies & Maint	1,213	1,345	2,000	2,000	2,000
Employee Recognition	395	664	720	720	760
Telephone	8,705	9,582	10,000	10,000	10,000
Gasoline	1,376	3,318	5,500	5,500	5,500
Employee Recognition-Citywide	3,275	3,710	5,000	5,000	5,000
Professional & Tech Services	185,714	55,732	80,000	75,000	75,000
CC Merchant Fees	86,493	104,157	90,000	110,000	125,000
Insurance	8,143	3,522	4,770	4,770	5,250
Purchase of Equipment	3,664	7,457	3,000	3,000	3,000
TOTAL OPERATIONS	320,619	351,756	423,650	438,650	337,560
CAPITAL OUTLAY					
Purchase of Capital Asset	6,903	63,150	63,000	-	-
TOTAL CAPITAL OUTLAY	6,903	63,150	63,000	-	-
TOTAL ADMINISTRATION	**1,508,933**	**1,578,103**	**1,748,400**	**1,745,955**	**1,622,220**
DEPT: LEGAL SERVICES					
PERSONNEL					
Salaries & Wages	101,323	104,155	114,320	114,320	121,270
Benefits - FICA	7,595	7,795	8,750	8,750	9,280
Benefits - LTD	326	276	360	360	280
Benefits - Life	47	42	110	110	40
Benefits - Insurance Allowance	11,940	12,602	13,670	13,670	14,340
Benefits - Retirement	15,668	15,344	16,350	16,350	16,870
Benefits - Workers Comp.	600	533	550	550	630
TOTAL PERSONNEL	137,500	140,748	154,110	154,110	162,710
OPERATIONS					
Membership Dues & Subscrptions	523	225	530	530	550
Software Maint & Subscriptions	-	132	200	200	250
Travel & Training	871	831	2,160	2,160	2,250
Office Supplies	11	34	415	415	450
Operating Supplies & Maint	-	-	285	285	370
Employee Recognition	20	23	90	90	90
Telephone	879	846	840	840	880
Gasoline	-	-	-	-	-
Professional & Tech Services	2,206	20,746	5,000	5,000	5,500
Purchase of Equipment	615	(0)	700	1,200	750
TOTAL OPERATIONS	5,123	22,836	10,220	10,720	11,090
TOTAL LEGAL SERVICES	**142,623**	**163,583**	**164,330**	**164,830**	**173,800**
DEPT: ENGINEERING					
Professional & Tech Services	240	-	500	500	500
TOTAL ENGINEERING	**240**	**-**	**500**	**500**	**500**

GENERAL FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
DEPT: IT SYSTEMS					
PERSONNEL					
Salaries & Wages	-	-	-	-	110,550
Benefits - FICA	-	-	-	-	8,460
Benefits - LTD	-	-	-	-	410
Benefits - Life	-	-	-	-	80
Benefits - Insurance Allowance	-	-	-	-	28,670
Benefits - Retirement	-	-	-	-	19,280
Benefits - Workers Comp.	-	-	-	-	60
TOTAL PERSONNEL	-	-	-	-	167,510
OPERATIONS					
Membership Dues & Subscrptions	-	-	-	-	500
Software Maint & Subscriptions	-	-	-	-	90,000
Travel & Training	-	-	-	-	2,000
Office Supplies	-	-	-	-	500
Operating Supplies & Maint	-	-	-	-	5,000
Employee Recognition	-	-	-	-	80
Telephone	-	-	-	-	2,000
Gasoline	-	-	-	-	500
Professional & Tech Services	-	-	-	-	25,000
Insurance & Surety Bond	-	-	-	-	600
Purchase of Equipment	-	-	-	-	2,000
TOTAL OPERATIONS	-	-	-	-	128,180
CAPITAL OUTLAY					
Purchase of Capital Asset	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL IT SYSTEMS	**-**	**-**	**-**	**-**	**295,690**
DEPT: ELECTIONS					
Elections Supplies & Services	18,345	-	41,000	9,000	-
TOTAL ELECTIONS	**18,345**	**-**	**41,000**	**9,000**	**-**
DEPT: GOVERNMENT BUILDINGS					
PERSONNEL					
Salaries & Wages	84,260	88,726	94,120	94,120	97,690
Benefits - FICA	6,267	6,607	7,200	7,200	7,470
Benefits - LTD	344	306	330	330	320
Benefits - Life	95	85	100	100	80
Benefits - Insurance Allowance	23,881	25,204	27,330	27,330	28,670
Benefits - Retirement	5,086	4,443	6,330	6,330	5,600
Benefits - Workers Comp.	598	528	560	560	640
TOTAL PERSONNEL	120,531	125,898	135,970	135,970	140,470
OPERATIONS					
Membership Dues & Subscrptions	210	-	700	700	700
Software Maint & Subscriptions	-	29,672	1,000	1,000	1,000
Uniform Expense	-	-	150	150	250
Travel & Training	-	-	1,000	1,000	1,000
Office Supplies	185	38	-	-	-
Operating Supplies & Maint	22,363	31,550	27,500	42,000	27,500
Employee Recognition	-	96	80	80	80
Utilities	60,571	68,875	65,000	65,000	65,000
Telephone	325	330	400	400	400
Gasoline	1,160	710	1,500	1,500	2,000
Professional & Tech Services	34,386	24,607	30,000	35,000	30,000
Rental Property Maintenance	15,259	6,653	15,000	15,000	15,000
Insurance	14,923	14,009	16,650	16,650	18,315
Other Services	64,826	60,756	80,000	83,000	80,000
Purchase of Equipment	32,703	-	10,000	11,000	30,000
TOTAL OPERATIONS	246,910	237,296	248,980	272,480	271,245
CAPITAL OUTLAY					
Building Improvements	81,505	57,110	125,000	125,000	20,000
Purchase of Capital Asset	11,220	-	-	-	-
TOTAL CAPITAL OUTLAY	92,725	57,110	125,000	125,000	20,000
TOTAL GOVERNMENT BUILDINGS	**460,166**	**420,304**	**509,950**	**533,450**	**431,715**

GENERAL FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
DEPT: POLICE SERVICES					
PERSONNEL					
Salaries & Wages	1,608,298	1,685,481	1,723,770	1,722,130	1,841,250
Salaries & Wages, X-ing Guard	13,903	14,399	24,000	20,000	18,000
Salaries & Wages - Overtime	157,067	163,274	160,000	260,000	175,000
Salaries - Temp Employees	8,646	13,641	21,700	21,700	30,500
Benefits - FICA	135,900	142,328	146,910	146,785	158,040
Benefits - LTD	6,909	6,171	6,630	6,630	6,290
Benefits - Life	1,761	1,557	2,040	2,040	1,390
Benefits - Insurance Allowance	338,125	358,257	382,410	398,760	425,530
Benefits - Retirement	439,048	449,104	475,880	476,620	482,040
Benefits - Workers Comp.	12,368	10,559	10,460	10,490	12,390
TOTAL PERSONNEL	2,722,024	2,844,771	2,953,800	3,065,155	3,150,430
OPERATIONS					
Membership Dues & Subscrptions	3,074	1,435	3,100	3,100	3,100
Software Maint & Subscriptions	-	5,634	5,200	6,700	7,400
Uniform Expense	19,583	14,950	17,000	17,000	17,000
Travel & Training	16,503	11,316	18,000	16,500	18,000
Office Supplies	7,022	7,668	7,200	7,200	7,800
Operating Supplies & Maint	8,827	17,257	20,500	18,000	18,000
Employee Recognition	3,256	3,524	4,000	4,000	4,000
Telephone	25,215	26,747	27,000	27,000	27,000
Gasoline	41,158	33,843	50,000	45,000	45,000
Professional & Tech Services	134,831	118,195	144,200	144,200	140,000
Dispatch, Orem City	147,336	156,291	149,745	149,750	211,200
K9 Supplies and Services	-	15,967	1,500	4,200	2,000
Special Department Supplies	10,394	10,490	11,500	11,500	12,500
Insurance	6,994	15,611	16,000	16,000	19,140
Equipment Rental	-	-	-	-	-
Vehicle Lease	-	-	719,455	719,455	-
Other Services	-	-	-	-	-
Risk Management	120	1,294	1,000	1,000	1,000
Emergency Management	1,662	2,012	2,000	2,000	2,000
Miscellaneous Expense	-	-	1,000	1,000	1,000
Youth Court Expenses	50	85	500	500	150
N.O.V.A. Expense	2,004	2,406	2,500	2,500	2,500
Use of USAAV Funds	-	450	18,000	13,740	18,000
Public Outreach	1,824	5,051	3,500	3,500	3,500
Purchase of Equipment	110,908	41,721	59,200	59,200	55,000
Vehicle Lease Principal	181,369	137,819	190,000	199,050	162,070
Vehicle Lease Interest	-	43,549	-	-	36,980
TOTAL OPERATIONS	722,130	673,316	1,472,100	1,472,095	814,340
CAPITAL OUTLAY					
Purchase of Capital Asset	-	-	-	-	-
Vehicles	1,038,640	-	1,074,525	1,127,820	-
TOTAL CAPITAL OUTLAY	1,038,640	-	1,074,525	1,127,820	-
TOTAL POLICE SERVICES	**4,482,795**	**3,518,087**	**5,500,425**	**5,665,070**	**3,964,770**
DEPT: FIRE PROTECTION SERVICES					
Orem Fire/EMS	1,808,893	1,927,341	2,250,530	2,250,530	2,294,060
Dispatch	147,336	156,291	16,640	16,645	23,470
Orem Fire Inspections	37,019	44,600	50,000	50,000	50,000
TOTAL FIRE PROTECTION SERVICES	**1,993,248**	**2,128,232**	**2,317,170**	**2,317,175**	**2,367,530**
DEPT: ANIMAL CONTROL SERVICES					
Operating Supplies & Maint	-	-	1,000	1,000	1,000
North Ut County Animal Shelter	40,312	42,054	51,950	51,950	54,000
NUC Shelter-remit license fees	180	290	250	250	250
Deer Management	-	-	-	-	-
TOTAL ANIMAL CONTROL SERVICES	**40,492**	**42,344**	**53,200**	**53,200**	**55,250**
DEPT: STREETS					
PERSONNEL					
Salaries & Wages	152,384	161,308	168,940	177,640	173,070
Salaries & Wages - Overtime	3,118	3,476	6,000	6,000	6,000
Benefits - FICA	11,801	12,441	13,390	14,055	13,700
Benefits - LTD	651	617	650	650	630

GENERAL FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
Benefits - Life	208	189	210	210	240
Benefits - Insurance Allowance	46,353	49,764	54,140	54,140	64,520
Benefits - Retirement	29,738	30,363	31,250	31,250	30,650
Benefits - Workers Comp.	1,372	1,189	1,110	1,110	1,280
TOTAL PERSONNEL	245,624	259,348	275,690	285,055	290,090
OPERATIONS					
Membership Dues & Subscrptions	61	-	200	200	200
Software Maint & Subscriptions	-	2,246	2,250	2,250	2,250
Uniform Expense	1,198	1,329	1,560	1,560	1,610
Travel & Training	1,190	224	1,300	1,300	1,300
Office Supplies	192	90	250	250	250
Operating Supplies & Maint	32,625	48,252	40,000	68,000	43,000
Vehicle and Equipment Maint.	33,152	25,774	23,000	23,000	25,000
Employee Recognition	138	110	160	160	160
Utilities	3,230	3,106	3,300	3,300	3,600
Telephone	1,234	1,994	2,220	2,220	2,220
Gasoline	10,699	10,215	12,500	12,500	13,000
Professional & Tech Services	6,797	1,651	3,750	3,750	1,900
Street-side Landscaping	64,118	73,667	82,700	110,000	110,000
Special Snow Removal	31,597	20,884	50,000	-	50,000
Right of Way Maintenance	49,686	55,962	60,000	80,000	60,000
Special Dept Supplies	14,443	38,277	25,000	25,000	30,000
Insurance	10,209	12,899	13,000	14,500	16,000
Equipment Rental	2,616	2,735	4,200	4,200	4,200
Other Services	4,508	69	-	-	50
Purchase of Equipment	370	2,386	3,500	3,500	3,500
TOTAL OPERATIONS	268,064	301,872	328,890	355,690	368,240
CAPITAL OUTLAY					
New Sidewalks/ADA Ramps	-	-	-	-	-
Purchase of Capital Asset	8,600	52,259	21,000	-	10,000
TOTAL CAPITAL OUTLAY	8,600	52,259	21,000	-	10,000
TOTAL STREETS	**522,288**	**613,478**	**625,580**	**640,745**	**668,330**
DEPT: PUBLIC WORKS ADMINISTRATION					
PERSONNEL					
Salaries & Wages	632,826	702,698	724,500	724,500	702,600
Salaries & Wages - Overtime	2,586	722	6,000	6,000	6,000
Salaries - Temp Employees	47,167	7,892	25,000	25,000	25,000
Benefits - FICA	51,016	53,222	57,810	57,810	56,130
Benefits - LTD	2,775	2,455	2,710	2,710	2,320
Benefits - Life	618	542	830	830	450
Benefits - Insurance Allowance	134,305	143,470	152,630	152,630	145,790
Benefits - Retirement	121,616	124,499	130,470	130,470	119,690
Benefits - Workers Comp.	4,671	4,027	3,710	3,710	4,200
TOTAL PERSONNEL	997,579	1,039,526	1,103,660	1,103,660	1,062,180
OPERATIONS					
Membership Dues & Subscrptions	10,634	1,208	800	800	650
Software Maint & Subscriptions	-	18,615	16,000	14,950	14,950
Uniform Expense	1,443	2,012	1,660	1,660	1,550
Travel & Training	3,800	4,990	4,300	4,300	5,200
Office Supplies	2,378	2,921	2,500	2,500	2,500
Operating Supplies & Maint	7,637	42,817	25,000	25,000	19,500
Vehicle and Equipment Maint.	5,995	14,456	7,000	7,000	7,000
Employee Recognition	759	181	600	600	600
Telephone/Cell Phone	4,913	5,847	7,000	7,000	6,000
Gasoline	8,186	4,273	9,000	7,000	7,000
Professional & Tech Services	36,603	7,005	40,500	18,000	30,000
Insurance	3,493	6,206	6,200	6,200	6,820
Other Services	-	15,554	20,000	20,000	18,680
Purchase of Equipment	7,601	1,163	12,500	5,000	21,910
TOTAL OPERATIONS	93,442	127,250	153,060	120,010	142,360
CAPITAL OUTLAY					
Building Improvements	-	135,297	125,000	125,000	20,000
Purchase of Capital Asset	141,209	104,213	353,000	353,000	-
TOTAL CAPITAL OUTLAY	141,209	239,510	478,000	478,000	20,000
TOTAL PUBLIC WORKS ADMINISTRATION	**1,232,230**	**1,406,287**	**1,734,720**	**1,701,670**	**1,224,540**

GENERAL FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
DEPT: PARKS					
PERSONNEL					
Salaries & Wages	162,927	205,379	206,900	206,900	214,930
Salaries & Wages - Overtime	8,805	4,381	10,000	10,000	10,000
Salaries - Temp Employees	16,932	15,803	19,000	19,000	19,000
Benefits - FICA	13,785	16,350	18,060	18,060	18,670
Benefits - LTD	723	735	790	790	770
Benefits - Life	171	198	250	250	240
Benefits - Insurance Allowance	21,924	39,542	42,480	42,480	44,260
Benefits - Retirement	32,944	37,039	39,900	39,900	37,680
Benefits - Workers Comp.	1,266	1,257	1,370	1,370	1,560
TOTAL PERSONNEL	259,477	320,684	338,750	338,750	347,110
OPERATIONS					
Membership Dues & Subscrptions	1,484	1,280	1,700	1,700	1,700
Software Maint & Subscriptions	-	714	2,000	10,000	10,500
Uniform Expense	421	567	600	600	600
Travel & Training	2,362	2,136	4,600	4,600	4,000
Office Supplies	87	147	200	200	200
Operating Supplies & Maint	93,261	107,403	102,500	112,500	84,500
Miscellaneous Expense	2,173	376	10,000	-	-
Employee Recognition	45	189	200	200	200
Trails Maintenance	10,053	52,513	25,000	25,000	25,000
Utilities	4,533	7,633	6,000	6,000	6,000
Telephone	5,184	5,675	2,200	6,700	6,000
Gasoline	6,260	7,744	6,000	6,000	6,000
Professional & Tech Services	79,224	318,948	148,000	282,000	75,000
Parks Maintenance Contract	207,155	217,333	223,875	223,875	232,200
Special Dept Supplies	-	15,460	65,000	45,000	45,000
Insurance	12,214	14,552	15,000	16,000	17,600
Equipment Rental	1,696	1,101	5,000	2,000	2,000
Other Services	135	768	12,000	12,000	12,000
Tree City USA Expenses	964	1,871	2,500	2,500	2,500
Tree Purchases & Services	15,922	23,625	30,000	30,000	30,000
Purchase of Equipment	144,263	199	27,000	12,000	12,500
TOTAL OPERATIONS	587,437	780,235	689,375	798,875	573,500
CAPITAL OUTLAY					
Park Improvements	59,369	52,072	32,000	92,000	-
Purchase of Capital Asset	70,096	112,682	42,000	-	-
Trails Construction & Improvmt	-	115,555	-	-	-
TOTAL CAPITAL OUTLAY	129,465	280,310	74,000	92,000	-
TOTAL PARKS	**976,379**	**1,381,229**	**1,102,125**	**1,229,625**	**920,610**
DEPT: LIBRARY SERVICES					
Library Card Reimbursement	27,161	30,056	32,000	32,000	32,000
TOTAL LIBRARY SERVICES	**27,161**	**30,056**	**32,000**	**32,000**	**32,000**
DEPT: CEMETERY					
OPERATIONS					
Operating Supplies & Maint	8,729	11,100	10,000	10,000	10,000
Utilities	-	-	-	2,400	7,200
Professional & Tech Services	15,329	40,291	8,000	18,000	7,200
Grounds Maintenance Contract	8,868	12,091	13,600	16,000	24,000
Special Dept Supplies	394	-	500	500	500
Insurance	-	3,714	3,800	4,200	4,200
Equipment Rental	4,100	2,424	4,000	4,000	4,000
Purchase of Equipment	1,753	-	5,000	5,000	5,000
TOTAL OPERATIONS	39,173	69,620	44,900	60,100	62,100
CAPITAL OUTLAY					
Improvements Other than Bldgs	-	-	-	-	-
Office/Warehouse	298,175	-	-	-	-
TOTAL CAPITAL OUTLAY	298,175	-	-	-	-
TOTAL CEMETERY	**337,348**	**69,620**	**44,900**	**60,100**	**62,100**
DEPT: COMMUNITY DEVELOPMENT					
PERSONNEL					
Salaries & Wages	533,248	506,758	552,970	552,970	584,180
Salaries & Wages - Overtime	-	-	3,000	3,000	3,000

GENERAL FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
Salaries - Interns & Temp Emp	-	-	-	-	-
Benefits - FICA	40,283	38,314	42,530	42,530	44,920
Benefits - LTD	1,854	1,824	2,070	2,070	1,990
Benefits - Life	423	487	640	640	450
Benefits - Insurance Allowance	96,129	120,093	132,920	108,000	114,220
Benefits - Retirement	85,125	91,327	97,380	97,380	98,500
Benefits - Workers Comp.	3,251	2,461	2,650	2,650	3,080
TOTAL PERSONNEL	760,313	761,263	834,160	809,240	850,340
OPERATIONS					
Membership Dues & Subscrptions	4,513	2,028	4,600	3,000	3,500
Software Maint & Subscriptions	-	16,369	9,000	12,000	12,000
Uniform Expense	760	719	800	800	1,000
Travel & Training	5,742	6,004	8,000	8,000	9,000
Office Supplies	4,231	5,601	6,700	6,700	6,000
Operating Supplies & Maint	3,140	3,606	3,000	3,000	3,000
Employee Recognition	329	561	560	560	560
Telephone	6,127	7,499	7,200	7,200	7,500
Gasoline	3,767	3,147	4,700	4,700	4,500
Professional & Tech Services	29,690	1,987	10,000	10,000	15,000
Insurance	7,207	5,630	7,500	7,500	8,250
Master Plan	4,000	-	500	500	3,500
Miscellaneous Expense	334	582	800	800	700
Economic Development Expense	1,603	1,391	1,400	1,400	1,400
Purchase of Equipment	2,818	438	2,500	2,500	2,500
Historical Preservation Socty	30	12,676	6,000	6,000	4,000
TOTAL OPERATIONS	74,291	68,238	73,260	74,660	82,410
CAPITAL OUTLAY					
Purchase of Capital Asset	-	126,300	126,000	-	-
TOTAL CAPITAL OUTLAY	-	126,300	126,000	-	-
TOTAL PLANNING & ECON. DEVELOPMENT	**834,605**	**955,801**	**1,033,420**	**883,900**	**932,750**
DEPT: TRANSFERS AND CONTRIBUTIONS					
TRANSFERS					
Transfer to Road Fund	500,000	1,500,000	-	-	-
Trfr to Redevelopment	500,000	21,810	325,000	288,840	325,000
Trfr to Debt Serv - CDA 2023	67,774	255,988	255,615	255,615	205,520
Trfr to Debt Svc - UTOPIA	356,222	356,205	356,220	356,220	353,030
Trfr to CIP - Facilities Fd 41	200,000	750,000	750,000	1,000,000	500,000
Trfr to Sewer Fund	500,000	-	-	-	-
Trfr to Garbage Fd-Citywide Cleanup	10,000	10,000	-	-	-
Trfr to Recreation-Aquatics Bd	552,450	552,450	554,650	532,814	551,250
Trfr to Recreation Fund	250,000	-	800,000	1,000,000	1,000,000
TOTAL TRANSFERS	2,936,446	3,446,453	3,041,485	3,433,489	2,934,800
CONTRIBUTIONS					
Education Grants	1,150	2,000	2,000	2,785	2,000
Contrib - Miss Pleasant Grove	2,000	2,000	2,000	2,000	2,000
Youth Council	1,563	2,663	2,500	3,200	5,000
Lindon Centennial	84,222	14,538	-	620	-
Appropriate to Fund Balance, General Fund	639,758	-	-	-	-
TOTAL CONTRIBUTIONS	728,694	21,202	6,500	8,605	9,000
TOTAL TRANSFERS AND CONTRIBUTIONS	**3,665,140**	**3,467,654**	**3,047,985**	**3,442,094**	**2,943,800**
TOTAL GENERAL FUND EXPENDITURES	**17,009,952**	**16,568,512**	**18,851,305**	**19,349,324**	**16,589,160**

REDEVELOPMENT AGENCY FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
STATE STREET DISTRICT					
REVENUES					
State St - Interest Earnings	18,034	17,186	15,000	5,912	-
State St - Use of Fund Balance	-	-	324,000	341,024	-
TOTAL STATE ST REVENUES	**18,034**	**17,186**	**339,000**	**346,936**	**-**
EXPENDITURES					
Professional & Tech Services	2,700	2,000	14,000	-	-
Other Improvements	-	-	325,000	325,000	-
Trfr to Rereation Fund	-	-	-	21,936	-
Appropriate to Fund Balance	15,334	15,186	-	-	-
TOTAL STATE ST EXPENDITURES	**18,034**	**17,186**	**339,000**	**346,936**	**-**
WEST SIDE DISTRICT					
REVENUES					
West Side - Interest Earnings	1,089	1,039	800	1,012	-
West Side - Use of Fnd Balance	-	-	-	20,732	-
TOTAL WEST SIDE REVENUES	**1,089**	**1,039**	**800**	**21,744**	**-**
EXPENDITURES					
Professional & Tech Services	700	-	800	-	-
Trfr to Affordable Housing Fd	-	-	-	21,744	-
Appropriate to Fund Balance	389	1,039	-	-	-
TOTAL WEST SIDE EXPENDITURES	**1,089**	**1,039**	**800**	**21,744**	**-**
DISTRICT #3					
REVENUES					
District 3 - Interest Earnings	19,747	8,741	9,000	4,876	-
District 3 - Use of Fund Bal	-	249,946	-	102,601	-
TOTAL DISTRICT #3 REVENUES	**19,747**	**258,687**	**9,000**	**107,477**	**-**
EXPENDITURES					
Professional & Tech Services	12,693	8,687	8,325	4,282	-
Tax Participation Agreements	-	250,000	-	-	-
Trfr to General Fund	-	-	-	5,995	-
Trfr to Affordable Housing Fd	-	-	-	97,200	-
Appropriate to Fund Balance	7,054	-	675	-	-
TOTAL DISTRICT #3 EXPENDITURES	**19,747**	**258,687**	**9,000**	**107,477**	**-**
700 NORTH CDA					
REVENUES					
700N CDA - Interest Earnings	31,232	8,486	8,000	8,000	8,000
700N CDA - Tax Increment	179,358	193,596	200,000	208,600	215,000
700N CDA - Prior Yr Tax Incr	6,150	12,449	6,000	20,800	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	13,260	29,500	17,615	77,700
TOTAL 700N CDA REVENUES	**4,712,216**	**227,791**	**243,500**	**255,015**	**306,700**
EXPENDITURES					
Miscellaneous Expense	40	66	-	45	50
Professional & Tech Services	70,877	2,525	15,500	15,500	15,500
Insurance	-	-	-	-	-
Other Improvements	-	-	-	-	-
Property Purchase	4,617,499	-	-	-	-
Admin Costs to General Fund	23,800	25,200	28,000	28,000	30,100
Trfr to Debt Service	-	200,000	200,000	200,000	250,000
Trfr to Affordable Housing Fd	-	-	-	11,470	11,050
Appropriate to Fund Balance	-	-	-	-	-
TOTAL 700N CDA EXPENDITURES	**4,712,216**	**227,791**	**243,500**	**255,015**	**306,700**

REDEVELOPMENT AGENCY FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
LINDON PARK CRA					
REVENUES					
Lindon Park CRA - Int Earnings	-	-	-	-	-
Lindon Park CRA - Tax Incr	-	1,684	7,000	9,980	10,000
LndnPk CRA - Prior Yr Tax Incr	-	-	-	-	-
Trfr from General Fund	-	21,810	325,000	288,840	325,000
Lindon Prk CRA - Use of Fd Bal	700	761	-	-	-
TOTAL 700N CDA REVENUES	**700**	**24,256**	**332,000**	**298,820**	**335,000**
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	700	-	-	-	-
Tax Participation Agrmt	-	23,276	331,090	297,525	333,700
Admin Costs to General Fund	-	980	-	-	-
Trfr to Affordable Housing Fd	-	-	-	998	1,000
Appropriate to Fund Balance	-	-	910	297	300
TOTAL 700N CDA EXPENDITURES	**700**	**24,256**	**332,000**	**298,820**	**335,000**
AFFORDABLE HOUSING FUNDS					
REVENUES					
Affordable Housng-Int Earnings	-	-	-	700	700
Trfr from RDA Districts	-	-	-	131,412	12,050
Affordbl Housing-Use of Fd Bal	-	-	-	-	-
TOTAL WEST SIDE REVENUES	**-**	**-**	**-**	**132,112**	**12,750**
EXPENDITURES					
Appropriate to Fund Balance	-	-	-	132,112	12,750
TOTAL WEST SIDE EXPENDITURES	**-**	**-**	**-**	**132,112**	**12,750**

PARC TAX FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
REVENUES					
PARC Tax	944,979	1,038,237	1,030,000	1,030,000	1,050,600
Interest Earnings	63,342	49,795	30,000	30,000	30,000
Use of Fund Balance	200,873	-	451,500	541,320	-
TOTAL PARC TAX FUND REVENUES	**1,209,194**	**1,088,032**	**1,511,500**	**1,601,320**	**1,080,600**
PARC TAX FUND EXPENDITURES					
DEPT: AQUATICS CENTER					
Operating Supplies & Maint	14,519	16,997	25,000	35,100	25,000
Pool Chemicals	79,871	92,003	75,000	95,000	95,000
Utilities - Electricity	26,006	48,407	46,000	46,000	46,000
Utilities - Gas	35,361	22,137	34,000	34,000	34,000
Utilities - Telephone	460	473	300	500	500
Utilities - Water/Sewer	115,310	137,187	165,000	140,000	140,000
Professional & Tech Services	16,985	-	-	-	-
Other Services	15,220	21,165	25,000	61,915	25,000
Purchase of Equipment	4,394	-	-	-	-
Trfr to Recreation-Capital Exp	166,100	275,000	430,000	452,500	-
TOTAL AQUATICS CENTER	**474,226**	**613,369**	**800,300**	**865,015**	**365,500**
DEPT: COMMUNITY CENTER					
Operating Supplies & Maint	7,171	6,367	-	-	-
Utilities - Electricity	5,453	10,090	11,000	11,000	11,000
Utilities - Gas	7,723	4,534	9,000	9,000	9,000
Utilities - Telephone	890	915	1,200	1,200	1,200
Utilities - Water/Sewer	6,327	6,709	7,500	7,500	7,500
Professional & Tech Services	-	-	-	-	-
Other Services	10,060	-	-	-	-
Purchase of Equipment	-	-	-	-	-
Trfr to Recreation-Capital Exp	50,000	50,000	-	-	-
TOTAL COMMUNITY CENTER	**87,625**	**78,615**	**28,700**	**28,700**	**28,700**
DEPT: VETERANS HALL					
Operating Supplies & Maint	-	-	-	1,685	-
Utilities - Electricity	277	315	600	600	600
Utilities - Gas	1,027	789	1,000	1,000	1,000
Utilities - Water/Sewer	937	930	900	1,570	1,000
Professional & Tech Services	4,160	-	-	-	-
Other Services	-	-	-	-	-
Building Improvements	-	-	-	-	-
TOTAL VETERANS HALL	**6,401**	**2,035**	**2,500**	**4,855**	**2,600**
DEPT: PARKS AND TRAILS					
Operating Supplies & Maint	37,502	30,329	25,000	25,000	25,000
Utilities - Electricity	4,445	6,419	5,000	8,000	8,000
Utilities - Water/Sewer	53,278	52,327	50,000	65,000	65,000
Professional & Tech Services	-	13,739	-	-	-
Other Services	13,063	-	-	-	-
Capital Outlay	441,656	6,106	-	-	-
Trfr to Parks CIP	-	-	500,000	500,000	-
TOTAL PARKS AND TRAILS	**549,943**	**108,920**	**580,000**	**598,000**	**98,000**
DEPT: GRANTS TO OTHER ENTITIES					
Grants to Other Entities	6,000	19,396	15,000	19,750	19,300
TOTAL GRANTS TO OTHER ENTITIES	**6,000**	**19,396**	**15,000**	**19,750**	**19,300**
DEPT: NON-DEPARTMENTAL					
Trfr to General Fund	-	-	-	-	-
Trfr to Recreation	85,000	85,000	85,000	85,000	85,000
Appropriate to Fund Balance	-	180,698	-	-	481,500
TOTAL NON-DEPARTMENTAL	**85,000**	**265,698**	**85,000**	**85,000**	**566,500**
TOTAL PARC TAX FUND EXPENDITURES	**1,209,194**	**1,088,032**	**1,511,500**	**1,601,320**	**1,080,600**

DEBT SERVICE FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
REVENUES					
Trfr from RDA - 2023 CDA Bond	-	200,000	200,000	200,000	250,000
Trfr from Gen Fd - CDA 2023	67,774	255,988	255,615	255,615	205,520
Trfr from Gen Fd - UTOPIA	356,222	356,205	356,220	356,220	353,030
Use of Fund Balance	-	-	-	-	-
TOTAL DEBT SERVICE REVENUES	**423,996**	**812,192**	**811,835**	**811,835**	**808,550**
EXPENDITURES					
2023 700N CDA Bond Principal	-	284,000	298,000	298,000	313,000
2023 700N CDA Bond Interest	67,774	169,788	155,415	155,415	140,320
2023 700N CDA Bond Agent Fees	-	2,200	2,200	2,200	2,200
UTOPIA Backstop	356,222	356,205	356,220	356,220	353,030
Appropriate to Fund Balance	-	-	-	-	-
TOTAL DEBT SERVICE EXPENDITURES	**423,996**	**812,192**	**811,835**	**811,835**	**808,550**

CAPITAL IMPROVEMENT PROGRAM FUNDS	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
CIP 11 - CLASS C ROADS					
REVENUES					
Road Fund Allotment	608,234	709,755	670,000	700,000	700,000
Transit Tax	778,813	1,002,893	1,000,000	1,010,000	1,010,000
Road Impact Fees	-	2,475	-	15,750	15,750
Interest Earnings PTIF Class C	285,899	207,357	180,000	106,500	106,500
Miscellaneous	539	205,485	-	-	-
Grant Proceeds	-	-	-	495,000	1,000,000
Transfer from General Fund	500,000	1,500,000	-	-	-
Use of Fund Balance	1,153,091	467,143	1,203,500	736,250	287,750
TOTAL ROAD FUND REVENUES	**3,326,576**	**4,095,108**	**3,053,500**	**3,063,500**	**3,120,000**
EXPENDITURES					
OPERATIONS					
Street Lights Utilities	43,889	49,641	60,000	60,000	60,000
Professional & Tech Services	1,050	15,250	39,500	39,500	35,000
Street Lights	29,531	166,051	54,000	54,000	25,000
Street Striping	-	33,072	-	20,000	20,000
Road & ROW Maintenance	-	160,718	-	730,000	980,000
Purchase of Equipment	-	-	-	-	-
Appropriate to Fund Balance	-	-	-	-	-
TOTAL OPERATIONS	74,470	424,731	153,500	903,500	1,120,000
CAPITAL OUTLAY					
Property Purchase-Right of Way	6,056	-	1,000,000	1,010,000	-
Class C Capital Improvements	3,246,051	3,670,377	1,900,000	1,150,000	2,000,000
TOTAL CAPITAL OUTLAY	3,252,106	3,670,377	2,900,000	2,160,000	2,000,000
TOTAL ROAD FUND EXPENDITURES	**3,326,576**	**4,095,108**	**3,053,500**	**3,063,500**	**3,120,000**
CIP 41 - FACILITIES					
REVENUES					
Interest Earnings	-	39,197	40,000	40,000	40,000
Transfer from General Fund	200,000	750,000	750,000	1,000,000	500,000
Use of Fund Balance	-	-	500,000	250,000	-
TOTAL FACILITIES CIP REVENUES	**200,000**	**789,197**	**1,290,000**	**1,290,000**	**540,000**
EXPENDITURES					
OPERATIONS					
Trfr to Recreation Fund	-	460,000	-	-	-
Appropriate to Fund Balance	200,000	319,314	-	-	540,000
TOTAL OPERATIONS	200,000	779,314	-	-	540,000
CAPITAL OUTLAY					
City Center Improvements	-	-	-	-	-
Cemetery Improvements	-	9,883	1,290,000	1,290,000	-
TOTAL CAPITAL OUTLAY	-	9,883	1,290,000	1,290,000	-
TOTAL FACILITIES CIP EXPENDITURES	**200,000**	**789,197**	**1,290,000**	**1,290,000**	**540,000**
CIP 47 - PARKS PROJECTS					
REVENUES					
City Wide Impact Fees	261,000	414,000	150,000	75,000	75,000
City Wide Interest Earned	109,034	68,529	20,000	33,500	33,500
Grant Proceeds	-	-	-	-	60,015
Trfr from PARC Tax	-	-	500,000	500,000	-
Use of Fund Balance	1,496,874	-	1,455,000	1,563,500	-
TOTAL PARKS CIP REVENUES	**1,866,907**	**482,529**	**2,125,000**	**2,172,000**	**168,515**
EXPENDITURES					
OPERATIONS					
Professional & Tech Services	-	-	-	-	-
Appropriate to Fund Bal	-	482,529	-	-	48,480
TOTAL OPERATIONS	-	482,529	-	-	48,480
CAPITAL OUTLAY					
Pioneer Park	-	-	-	-	-
Pheasant Brook Park	17,261	-	250,000	-	120,035
Meadow Park Fieldstone	-	-	-	-	-
Hollow Park	-	-	-	-	-
Keeneland Park	-	-	-	-	-
Anderson Farms Park	1,841,396	-	-	297,000	-

CAPITAL IMPROVEMENT PROGRAM FUNDS	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
City Center Park	8,250	-	-	-	-
Fryer Park	-	-	-	-	-
Creekside Park	-	-	-	-	-
Property Purchase	-	-	1,875,000	1,875,000	-
Geneva Resort Park	-	-	-	-	-
Trail Purchase & Construction	-	-	-	-	-
TOTAL CAPITAL OUTLAY	1,866,907	-	2,125,000	2,172,000	120,035
TOTAL PARKS CIP EXPENDITURES	**1,866,907**	**482,529**	**2,125,000**	**2,172,000**	**168,515**

WATER FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
REVENUES					
Interest Earnings	49,623	169,175	170,000	170,000	125,000
Culinary Water Impact Fees	95,994	160,736	60,000	68,000	60,000
Interest, PTIF Cul Impact Fees	48,232	33,437	33,000	17,575	-
Hydrant Meter & Water Usage	10,110	10,301	10,000	25,000	10,000
Culinary Water Base Fees	1,477,094	1,548,786	1,623,800	1,655,800	1,738,590
Culinary Water Usage Fees	1,368,259	1,560,901	1,523,700	1,615,700	1,680,330
Ground Water Pumping Utility	60,294	60,663	62,400	69,230	72,000
Secondary Water User Fees	496,830	513,200	515,100	525,400	530,650
Water Line Inspection Fee	4,620	6,790	4,000	4,000	4,000
Water Main Line Assessment	-	-	-	-	-
Meter Installation - Culinary	-	-	-	23,700	20,000
Meter Installation - Secondary	52,921	97,080	35,000	15,000	15,000
Utility Application Fee	1,420	1,390	1,200	1,200	1,200
Utility Collection Fees	34,271	40,536	35,000	35,000	35,000
Fee in Lieu of Water Stock	14,368	24,487	-	-	-
Funds from Financing Sources	-	-	4,000,000	-	4,000,000
Grant Proceeds	500,979	13,155	-	-	-
Fixed Asset Disposal Gain/Loss	8,250	27,200	-	-	-
Contributions from Development	562,316	132,107	-	-	-
Water shares received	33,091	-	-	-	-
Sundry Revenue	31,267	175	-	-	-
Use of Impact Fees	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
TOTAL WATER FUND REVENUES	**4,849,940**	**4,400,119**	**8,073,200**	**4,225,605**	**8,291,770**
EXPENDITURES					
PERSONNEL					
Salaries & Wages	290,961	308,812	334,500	334,500	378,150
Salaries & Wages - Overtime	14,879	19,043	60,000	60,000	15,000
Benefits - FICA	23,455	26,060	30,200	30,200	30,080
Benefits - LTD	1,261	1,154	1,290	1,290	1,300
Benefits - Life	402	368	320	320	390
Benefits - Insurance Allowance	59,282	86,376	94,480	94,480	109,950
Benefits - Retirement	54,799	54,534	71,540	71,540	62,190
Benefit Expense	(71,880)	(71,117)	-	-	-
Actuarial Calc'd Pension Exp	59,139	93,888	-	-	-
Benefits - Workers Comp.	2,194	2,087	2,280	2,280	2,490
TOTAL PERSONNEL	434,491	521,205	594,610	594,610	599,550
OPERATIONS					
Membership Dues & Subscrptions	5,781	1,045	9,150	3,150	3,150
Software Maint & Subscriptions	-	40,847	50,000	55,000	55,000
Uniform Expense	3,607	4,887	3,880	3,880	4,130
Travel & Training	2,985	4,961	4,050	4,050	4,636
Office Supplies	26,103	28,228	29,000	29,000	29,000
Operating Supplies & Maint	258,723	353,654	240,000	355,000	40,000
Vehicle and Equipment Maint.	22,218	40,480	21,000	21,000	20,500
Employee Recognition	546	230	440	440	440
Utilities	275,639	396,408	350,000	350,000	350,000
Telephone	4,345	5,147	4,700	4,700	5,000
Gasoline	16,962	18,707	17,000	17,000	18,000
Professional & Tech Services	308,859	251,441	188,300	194,300	262,830
Services - Impact Fees	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	185,954	262,429	280,000	280,000	247,000
Insurance	21,387	23,022	24,500	24,500	26,950
Equipment Rental	4,469	5,664	5,000	5,000	5,000
Other Services	6,317	2,798	3,580	3,580	4,230
Purchase of Equipment	637	8,696	16,200	16,200	9,750
Large Maintenance Projects	-	-	-	29,170	310,000
Water Stock Assessment	237,235	218,886	300,000	167,845	300,000
Depreciation	662,363	789,770	-	-	-
CUP Water Principal	66,523	68,667	70,880	70,880	73,165
CUP Water Interest	74,988	72,815	71,525	71,525	69,240
Close Out to Balance Sheet	(6,798,988)	(2,357,687)	-	-	-
Admin Costs to General Fund	-	-	298,000	298,000	320,000
P.W. Admin Costs to Gen. Fund	308,058	351,567	433,680	425,418	306,135

WATER FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
Appropriate to Impact Fee Bal	-	-	93,000	-	-
Appropriate to Fund Balance	1,517,411	997,233	239,705	535,107	513,064
TOTAL OPERATIONS	(2,787,877)	1,589,893	2,753,590	2,964,745	2,977,220
CAPITAL OUTLAY					
Purchase of Capital Asset	15,783	47,406	-	66,250	-
Wells - Capital Exp	170,598	1,992,769	3,680,000	600,000	3,670,000
Secondary Wtr Special Projects	1,682,582	80,561	45,000	-	45,000
Culinary Water Projects	5,334,362	168,285	1,000,000	-	1,000,000
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	7,203,326	2,289,021	4,725,000	666,250	4,715,000
TOTAL WATER FUND EXPENDITURES	**4,849,940**	**4,400,119**	**8,073,200**	**4,225,605**	**8,291,770**

SEWER FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
REVENUES					
Sewer Base Fees	1,079,693	1,174,456	1,252,000	1,275,000	1,593,750
Sewer Usage Fees	1,106,313	1,193,067	1,298,000	1,312,000	1,443,200
Interest Earnings	26,580	169,750	100,000	173,000	150,000
Sundry Revenue	-	-	-	-	-
Sewer Line Inspection Fee	4,340	6,650	4,200	4,200	4,200
Sewer Impact Fee	76,672	193,687	60,000	76,000	60,000
Interest PTIF Sewer Impact Fee	8	7	-	-	-
Contributions from Development	599,232	75,675	-	-	-
Trfr from General Fd	500,000	-	-	-	-
Use of Impact Fees	328,651	210,143	-	-	-
Use of Fund Balance	-	-	121,360	-	343,670
TOTAL SEWER FUND REVENUES	**3,721,489**	**3,023,434**	**2,835,560**	**2,840,200**	**3,594,820**
EXPENDITURES					
PERSONNEL					
Salaries & Wages	180,590	168,673	177,210	177,210	183,990
Salaries & Wages - Overtime	696	2,217	5,000	5,000	5,000
Benefits - FICA	12,106	12,930	13,940	13,940	14,460
Benefits - LTD	697	635	690	690	670
Benefits - Life	233	210	220	220	230
Benefits - Insurance Allowance	38,221	43,800	50,660	68,330	71,680
Benefits - Retirement	31,747	32,008	33,720	33,720	32,590
Benefit Expense	(19,899)	(19,688)	-	-	-
Actuarial Calc'd Pension Exp	16,386	25,992	-	-	-
Benefits - Workers Comp.	1,121	1,004	1,060	1,060	1,210
TOTAL PERSONNEL	261,897	267,782	282,500	300,170	309,830
OPERATIONS					
Membership Dues & Subscrptions	4,371	1,300	2,580	2,430	2,430
Software Maint & Subscriptions	-	4,896	15,000	15,000	14,600
Uniform Expense	1,107	1,583	1,560	1,560	1,610
Travel & Training	-	2,207	2,000	2,000	2,000
Office Supplies	192	90	1,000	1,000	1,000
Operating Supplies & Maint	59,512	63,628	64,500	131,500	64,500
Vehicle and Equipment Maint.	27,154	23,623	25,500	25,500	22,500
Employee Recognition	294	196	160	160	160
Utilities	28,671	32,529	31,000	31,000	31,000
Telephone	1,391	1,543	1,600	2,200	2,200
Gasoline	7,942	8,220	8,000	8,000	10,000
Professional & Tech Services	54,435	81,490	83,350	93,350	82,200
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	-	-	-	-	-
Insurance	10,504	9,956	11,000	11,250	12,375
Orem City Sewage Collection	654,493	615,788	675,000	675,000	675,000
Equipment Rental	2,300	2,871	4,200	4,200	4,200
Other Services	5,914	1,867	2,080	2,080	2,080
Purchase of Equipment	80	-	2,000	6,000	2,000
Large Maintenance Operations	-	-	-	183,000	450,000
Depreciation	670,799	722,954	-	-	-
Orem Sewer Plant Participation	110,965	110,965	110,965	110,965	1,010,965
Geneva Rd Proj. Bond Principal	158,000	162,000	166,000	166,000	170,000
Geneva Rd Proj Bond Interest	34,525	30,454	26,525	26,525	22,375
2017 Sewer Bond Principal	79,000	81,000	84,000	84,000	95,900
2017 Sewer Bond Interest	22,841	19,418	17,360	17,360	14,760
Close Out to Balance Sheet	(1,906,374)	(379,742)	-	-	-
Admin Costs to General Fund	-	-	204,000	204,000	225,000
P.W. Admin Costs to Gen. Fund	308,058	351,567	433,680	425,418	306,135
Appropriate to Impact Fee Bal	-	-	-	-	-
Appropriate to Fund Balance	1,527,647	779,473	-	59,782	-
TOTAL OPERATIONS	1,863,822	2,729,876	1,973,060	2,289,280	3,224,990
CAPITAL OUTLAY					
Purchase of Capital Asset	96,671	-	100,000	20,750	60,000
Special Projects	1,415,830	-	480,000	230,000	-
Infiltration Elimination	83,270	25,777	-	-	-
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	1,595,770	25,777	580,000	250,750	60,000
TOTAL SEWER FUND EXPENDITURES	**3,721,489**	**3,023,434**	**2,835,560**	**2,840,200**	**3,594,820**

SOLID WASTE COLLECTION FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
REVENUES					
Waste Collection Fees	628,124	664,375	660,000	672,240	682,320
Interest Earnings	-	5,347	5,100	6,620	6,720
Recycling Collection Fees	110,401	115,720	115,000	117,240	123,100
Sundry Revenue	-	-	-	-	-
Transfer from General Fund for CW Cleanup	10,000	10,000	-	-	-
Use of Fund Balance	-	-	12,520	-	60,170
TOTAL SOLID WASTE REVENUES	**748,525**	**795,443**	**792,620**	**796,100**	**872,310**
EXPENDITURES					
Other Supplies & Services	-	-	-	-	-
Republic Collection Fees	339,738	361,007	380,020	384,170	414,900
Landfill	167,339	173,417	181,960	192,590	221,480
Republic Recycling Charges	122,074	124,644	138,640	132,340	142,930
North Pointe Punch Passes	10,658	8,926	12,000	12,000	12,000
City Wide Cleanup	28,661	33,642	45,000	40,000	45,000
Bad Debt Expense	-	-	-	-	-
Other Services	320	34	4,000	4,000	4,000
Admin Costs to General Fund	28,400	29,400	31,000	31,000	32,000
Appropriate to Fund Balance	51,337	64,374	-	-	-
TOTAL SOLID WASTE EXPENDITURES	**748,525**	**795,443**	**792,620**	**796,100**	**872,310**

STORM WATER DRAINAGE SYSTEM FUND	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
REVENUES					
Storm Water Utility	1,336,186	1,370,629	1,422,620	1,442,000	1,500,000
Interest Earned	-	107,219	90,000	81,740	90,000
Storm Water Impact Fee	55,894	82,859	50,000	42,125	40,000
Sundry Revenue	-	1,435	-	15,415	-
Grant Proceeds	-	61,554	750,000	688,445	310,080
Funds from Other Sources	-	-	-	-	450,000
Fixed Asset Disposal Gain/Loss	-	9,500	-	-	-
Contributions from Development	474,830	52,256	-	-	-
Use of Fund Balance	-	-	216,785	878,618	629,080
TOTAL STORM WATER REVENUES	**1,866,910**	**1,685,451**	**2,529,405**	**3,148,343**	**3,019,160**
EXPENDITURES					
PERSONNEL					
Salaries & Wages	136,844	159,673	177,260	177,260	180,570
Salaries & Wages - Overtime	657	1,614	5,000	5,000	5,000
Salaries - Temp Employees	1,418	-	1,500	1,500	1,500
Benefits - FICA	11,987	12,763	14,060	14,060	14,310
Benefits - LTD	707	580	690	690	740
Benefits - Life	220	188	220	220	220
Benefits - Insurance Allowance	35,666	20,526	47,030	47,030	49,040
Benefits - Retirement	29,929	25,305	33,820	33,820	32,000
Benefit Expense	(29,689)	(29,373)	-	-	-
Actuarial Calc'd Pension Exp	24,447	38,778	-	-	-
Benefits - Workers Comp.	1,110	984	1,060	1,060	1,190
TOTAL PERSONNEL	213,296	231,039	280,640	280,640	284,570
OPERATIONS					
Membership Dues & Subsrcptions	331	440	1,000	1,000	1,300
Software Maint & Subscriptions	-	9,766	7,350	10,200	10,200
Uniform Expense	1,669	1,543	1,915	1,915	2,000
Travel & Training	2,148	1,263	2,000	2,500	2,500
Office Supplies	2,274	1,450	2,500	2,500	1,650
Operating Supplies & Maint	39,683	51,929	40,000	45,000	49,700
Vehicle and Equipment Maint.	27,091	24,240	22,500	32,000	23,500
Employee Recognition	168	236	240	240	240
Utilities	4,691	4,972	6,000	6,000	4,200
Telephone	2,059	2,277	1,920	1,920	2,700
Gasoline	9,852	9,461	10,000	12,000	13,500
Professional & Tech Services	164,747	24,260	115,950	125,000	50,950
Services - Impact Fees	-	-	-	-	12,000
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	-	-	-	-	-
Insurance	7,883	7,821	7,700	7,850	8,635
Equipment Rental	3,088	3,899	4,200	4,200	4,200
Other Services	5,146	811	3,400	3,400	3,200
Storm Water Mgmt Program	6,781	7,025	7,600	7,600	7,500
Purchase of Equipment	-	200	2,000	2,000	5,480
Large Maintenance Operations	-	-	-	-	-
Depreciation	419,815	451,699	-	-	-
Street Sweeper Principal	-	-	-	-	105,000
Street Sweeper Interest	-	-	-	-	-
Close out to Balance Sheet	(571,296)	(1,176,667)	-	-	-
Admin Costs to General Fund	105,672	108,528	113,810	113,810	120,000
P.W. Admin Costs to Gen. Fund	308,058	351,567	433,680	425,418	306,135
Appropriate to Fund Balance	531,170	391,028	-	-	-
TOTAL OPERATIONS	1,071,029	277,746	783,765	804,553	734,590
CAPITAL OUTLAY					
Purchase of Capital Asset	-	-	200,000	280,000	450,000
Special Projects	582,585	1,176,667	1,265,000	1,783,150	1,550,000
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	582,585	1,176,667	1,465,000	2,063,150	2,000,000
TOTAL STORM WATER EXPENDITURES	**1,866,910**	**1,685,451**	**2,529,405**	**3,148,343**	**3,019,160**

RECREATION FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
REVENUES					
Interest Earnings	17,632	61,355	60,000	13,350	30,000
Daily Admission	340,877	355,757	275,000	375,000	275,000
Flow Rider Daily Admission	53,664	57,172	45,000	57,000	45,000
Pool Punch Pass	84,533	73,697	80,000	80,000	80,000
Water Aerobics	821	839	1,000	1,000	1,000
Concessions	169,832	182,582	125,000	180,000	180,000
Merchandise	1,438	1,370	1,500	1,500	1,500
Swim Classes	63,225	58,583	60,000	60,000	60,000
Swim Team	45,430	39,977	34,700	34,700	34,700
Flow Rider Lessons	6,570	8,345	6,200	8,000	8,000
Private Pool Rentals	150,820	215,710	202,000	143,000	150,000
Party Room Rentals	5,275	6,920	4,630	4,630	4,630
Recreation Center Classes	20,668	21,400	25,000	20,000	20,000
Special Event Revenue	3,675	1,388	3,675	3,675	1,000
Recreation Sports Fees	111,862	119,930	109,000	109,000	109,000
Lindon Days Revenue	31,565	8,787	5,000	5,000	30,000
CC Pmt Service Fees	-	6,784	7,000	7,000	7,000
Till Adjustments	(37)	1,133	-	-	-
Community Center Donations	4,450	2,035	1,500	1,500	1,500
MAG Senior Lunch Donations	8,652	6,587	10,000	10,000	10,000
Community Center Rental	52,761	78,052	45,500	65,000	65,000
Grant Proceeds	55,498	65,977	55,500	77,190	85,500
Fixed Asset Disposal Gain/Loss	24,913	-	-	77,000	-
Capital Contrib from Gen Fd	50,092	-	-	-	-
Sundry Revenue	(8)	11,276	-	-	-
Trfr from CIP 41 Facilities	-	460,000	-	-	-
Transfer from PARC Tax Fund	301,100	410,000	515,000	537,500	85,000
Transfer from RDA	-	-	-	21,936	-
Trfr from GF-Aquatic Ctr Bond	552,450	552,450	554,650	532,814	551,250
Transfer from General Fund	250,000	-	800,000	1,000,000	1,000,000
Use of Fund Balance	72,758	56,846	330,010	22,905	382,155
TOTAL RECREATION FUND REVENUES	**2,480,517**	**2,864,951**	**3,356,865**	**3,448,700**	**3,217,235**
DEPT: AQUATICS FACILITY					
PERSONNEL					
Salaries & Wages	129,097	144,913	151,540	151,540	158,230
Salaries & Wages - Overtime	142	-	-	-	-
Salaries - Seasonal Help	477,211	533,954	635,000	635,000	635,000
Benefits - FICA	46,874	51,901	60,410	60,410	60,930
Benefits - LTD	551	545	590	590	570
Benefits - Life	141	135	200	200	220
Benefits - Insurance Allowance	16,040	33,224	41,270	41,270	43,300
Benefits - Retirement	23,181	19,610	27,640	27,640	27,810
Benefit Expense	(15,915)	(15,746)	-	-	-
Actuarial Calc'd Pension Exp	13,105	20,787	-	-	-
Benefits - Workers Comp.	4,237	3,819	4,680	4,680	5,190
TOTAL PERSONNEL	694,664	793,143	921,330	921,330	931,250
OPERATIONS					
Membership Dues & Subscrptions	11,748	1,439	1,290	2,200	2,200
Software Maint & Subscriptions	-	22,066	20,000	20,000	21,970
Uniform Expense	4,935	6,559	17,350	12,000	15,350
Travel & Training	(890)	12,384	6,125	6,125	6,950
Health/Safety Licenses & Fees	8,452	9,800	13,845	13,845	14,025
Office Supplies	3,716	3,617	5,000	5,000	4,600
Operating Supplies & Maint	136,170	238,166	167,500	167,500	282,500
Employee Recognition	3,598	7,547	6,200	4,000	4,000
Concessions Expenses	107,855	105,079	100,000	135,000	141,500
Utilities	61,367	70,544	70,000	70,000	70,000
Telephone	1,197	1,670	2,600	2,600	2,600
Gasoline	1,440	418	1,000	1,000	3,000
CC Merchant Fees	50,930	64,912	50,000	50,000	50,000
Professional &Tech Svcs	27,860	21,901	32,200	32,200	29,100
Aquatics Ctr. Program Expenses	9,122	9,677	10,020	10,020	15,100
Insurance	12,106	12,020	13,440	13,440	14,790
Equipment Rental	267	1,952	2,000	2,000	3,000
Other Services	12,251	33,287	23,000	23,000	40,500

RECREATION FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
Purchase of Equipment	19,031	23,506	36,400	76,440	36,800
Large Maintenance Operations	-	-	-	-	-
TOTAL OPERATIONS	471,156	646,544	577,970	646,370	757,985
CAPITAL OUTLAY					
Improvements	383,888	504,710	430,000	452,500	40,000
Purchase of Capital Asset	-	47,406	-	-	-
TOTAL CAPITAL OUTLAY	383,888	552,116	430,000	452,500	40,000
TOTAL AQUATICS FACILITY	**1,549,707**	**1,991,803**	**1,929,300**	**2,020,200**	**1,729,235**
DEPT: COMMUNITY CENTER					
PERSONNEL					
Salaries & Wages	210,022	230,498	231,610	231,610	255,790
Salaries & Wages - Overtime	-	2,684	3,000	3,000	3,000
Salaries - Temp Employees	20,162	16,285	22,000	22,000	22,000
Benefits - FICA	17,451	18,711	19,640	19,640	21,490
Benefits - LTD	357	317	340	340	330
Benefits - Life	73	60	120	120	140
Benefits - Insurance Allowance	12,270	12,944	13,940	13,940	14,630
Benefits - Retirement	14,947	14,791	16,640	16,640	16,000
Benefits - Workers Comp.	1,627	1,448	1,510	1,510	1,820
TOTAL PERSONNEL	276,909	297,740	308,800	308,800	335,200
OPERATIONS					
Membership Dues & Subscrptions	8,447	1,052	1,030	1,030	3,150
Software Maint & Subscriptions	-	25,668	16,000	16,000	10,780
Uniform Expense	121	417	825	1,670	900
Recreation Uniforms	13,596	24,223	30,000	30,000	37,600
Travel & Training	3,506	5,770	12,460	12,460	14,150
Licenses & Fees	476	-	500	500	500
Office Supplies	7,883	5,205	2,800	5,600	5,600
Operating Supplies & Maint	45,338	66,485	45,000	45,000	59,520
Employee Recognition	249	1,261	1,200	1,200	1,200
Utilities	13,300	14,624	17,500	17,500	17,500
Telephone	1,421	1,420	2,500	2,500	2,500
Gasoline	378	482	2,000	1,000	4,000
CC Merchant Fees	5,941	28,298	24,000	24,000	24,000
Professional &Tech Svcs	6,190	4,724	10,500	15,000	12,000
Recreation Program Expenses	30,064	20,206	16,100	16,100	24,800
Comm. Ctr. Program Expenses	7,318	12,514	10,000	10,000	13,500
Senior Ctr. Program Expenses	8,752	10,790	27,000	27,000	27,000
Little Miss Lindon	5,988	8,170	8,600	8,600	8,600
LML Parade Float	4,473	10,421	6,000	6,000	6,700
Lindon Cares	43,332	55,907	75,000	75,000	85,000
Lindon Days	41,436	59,434	50,000	60,690	57,200
Other Community Events	27,121	35,759	35,600	35,600	35,600
Comm. Ctr Arts Committee	-	-	-	-	5,000
Insurance	10,590	10,989	12,500	12,500	13,750
Other Services	33,588	37,353	45,000	45,000	38,000
Purchase of Equipment	17,400	-	27,000	10,000	8,000
Large Maintenance Operations	-	-	-	-	-
TOTAL OPERATIONS	336,907	441,174	479,115	479,950	516,550
CAPITAL OUTLAY					
Building Improvements	54,631	26,765	-	-	-
Purchase of Capital Asset	9,200	42,100	-	-	-
TOTAL CAPITAL OUTLAY	63,831	68,865	-	-	-
TOTAL COMMUNITY CENTER	**677,647**	**807,778**	**787,915**	**788,750**	**851,750**
NON-DEPARTMENTAL					
OPERATIONS					
Depreciation Expense	463,709	483,384	-	-	-
2015 Refunding Principal	420,000	435,000	455,000	455,000	470,000
2015 Refunding Interest	209,925	192,725	182,900	182,900	164,400
2015 Refunding Agent Fees	1,750	1,750	1,750	1,850	1,850
Premium Amortizatn Series 2015	(33,734)	(33,734)	-	-	-
Loss Amortization Series 2015	42,224	42,224	-	-	-
Close Out to Balance Sheet	(850,711)	(1,055,979)	-	-	-
Appropriate to Fund Balance	-	-	-	-	-
TOTAL OPERATIONS	253,163	65,370	639,650	639,750	636,250

RECREATION FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
TOTAL NON-DEPARTMENTAL	253,163	65,370	639,650	639,750	636,250
TOTAL RECREATION FUND EXPENDITURES	**2,480,517**	**2,864,951**	**3,356,865**	**3,448,700**	**3,217,235**

TELECOMMUNICATIONS FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
REVENUES					
Customer Conncection Fee	36,696	34,365	32,000	32,600	30,000
Contributions from Development	-	-	-	-	-
Sundry Revenue	-	-	-	-	-
Use of Fund Balance	7,472	8,153	-	-	-
TOTAL TELECOMMUNICATIONS REVENUES	**44,167**	**42,518**	**32,000**	**32,600**	**30,000**
EXPENDITURES					
UTOPIA Customer Services	35,014	32,665	30,400	31,000	28,500
Depreciation	8,153	8,153	-	-	-
Admin Costs to General Fund	1,000	1,700	1,600	1,600	1,500
Appropriate to Fund Balance	-	-	-	-	-
TOTAL TELECOMMUNICATIONS EXPENDITURES	**44,167**	**42,518**	**32,000**	**32,600**	**30,000**

Financial Policies Section

This section of the 2026-2027 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.

FINANCIAL POLICIES

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

<u>General Policies</u>

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.

<u>Specific Policies</u>

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.

FINANCIAL POLICIES

BUDGETING AND OPERATIONS

General Policies

1. All budgets shall be balanced each year, in accordance with the requirements of Utah law. A balanced budget is a financial plan of operation in which revenues equal expenditures for the fiscal year. Expenditures must be kept within appropriations, and revenues shall be estimated conservatively so as to avoid unexpected deficits.

2. Long-range budget planning is both desirable and essential for avoiding deficits. Budgets in major operating funds preferably should be tentatively prepared on a moving two to three-year basis to assure that critical problems can be foreseen and solutions planned before emergencies arise.

3. A reasonable surplus for restricted use, as provided by law, shall be permitted to accumulate in the City's general fund for the following purposes:

   a. To provide sufficient working capital to avoid borrowing on tax anticipation notes;
   b. As a cushion or reserve if ever needed to absorb emergencies, such as a fire, flood or earthquake; or
   c. To cover any unanticipated deficit, resulting from a shortfall in actual revenues in a given budget year. Emergency spending must be approved in advance by the City Council.

4. Planning of annual operating budgets shall be continually refined by seeking constantly to relate budget appropriations more closely to actual economic "need." The need shall be determined on the basis of work to be accomplished and services to be performed in the community.

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

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

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

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

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

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

<u>Specific Policies</u>

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.

<u>Budget Amendments</u> *(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 BORROWING

General Policies

1. Public borrowing by issuance of general obligation bonds to finance acquisition of major capital improvements for general governmental purposes, presently needed but not obtainable from current budgets of the capital improvements fund, is justifiable and in the public interest.

2. Borrowing to finance acquisitions of or major additions to utility plants and systems or property and equipment in other enterprise funds is likewise justifiable and in the public interest. Generally, revenue bonds will be used in financing such acquisitions. However, where savings from lower interest cost are substantial, use of general obligation bonds is desirable, provided the environment is conducive to passage of a general obligation bond and the legal debt margin for general bonding purposes is not impaired by issuance of such bonds.

3. Borrowing by issuance of special assessment bonds to finance improvements in legally organized special improvement districts is considered a financially sound proactive policy. Where compatible with the investment policies of the City, or where there are compelling reasons to restrict the rates charged property owners on unpaid special assessments receivable, it may be desirable to finance such improvements by use of inter-fund loans at lower than bond rates from eligible funds of the City.

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

4. Borrowing 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 2026-2027 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 #2025-20-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 details 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	$2,204.25
Council Liaison to Planning Commission	$1,174.58
Council Member	$974.58
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. The COLA for this FY 2026-2027 Budget is 2.4% and is effective the first pay period in July.

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.

Meal	In-State Travel	Out-of-State Travel
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 can receive and display 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 and Planning Commission 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 exempt and 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 2026-2027 Budget.

Lindon City staff conducted a salary study, and this budget is implementing the recommended changes to 12 positions as shown in the chart to the right. 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	City Administrator	33	36
Administration & Finance	Recorder	21	23
Community Development	Comm & Econ Dev Dir	29	30
Court & Legal	City Attorney	32	34
Parks & Recreation	Comm Cntr Front Desk	5	11
Parks & Recreation	Front Desk/Lunch Aide	5	11
Parks & Recreation	Parks Superintendent	20	22
Police	Police Lieutenant	27	28
Police	Police Officer	19	20
Police	Police Sergeant	24	25
Public Works	PW Director	30	32
Public Works	Wastewater Operator I	12	14

Lindon City Pay Ranges

Range	Step 1	Step 2	Step 3	Step 4	Step 5
A	7.25	8.07	8.88	9.70	10.52

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	11.3321	11.9755	12.6639	13.3751	14.1426	14.5150	14.8875	15.2826	15.6777	16.0952	16.5128	16.9530	1
2	11.9642	12.6414	13.3638	14.1201	14.9214	15.3052	15.7115	16.1178	16.5354	16.9756	17.4158	17.8672	2
3	12.6076	13.3299	14.0862	14.8875	15.7340	16.1517	16.5693	17.0095	17.4497	17.9125	18.3865	18.8718	3
4	13.2960	14.0636	14.8650	15.7228	16.6144	17.0546	17.5061	17.9688	18.4429	18.9283	19.4248	19.9328	4
5	14.0410	14.8424	15.6889	16.5805	17.5286	17.9802	18.4542	18.9395	19.4362	19.9554	20.4745	21.0164	5
6	14.8085	15.6663	16.5580	17.5061	18.5106	18.9960	19.4926	20.0118	20.5424	21.0840	21.6372	22.2015	6
7	15.6324	16.5354	17.4835	18.4767	19.5264	20.0457	20.5761	21.1180	21.6710	22.2466	22.8335	23.4318	7
8	16.5016	17.4497	18.4429	19.5039	20.6101	21.1517	21.7161	22.2805	22.8674	23.4769	24.0977	24.7297	8
9	17.4046	18.3978	19.4587	20.5649	21.7387	22.3031	22.8900	23.4882	24.1090	24.7411	25.3957	26.0617	9
10	18.3639	19.4136	20.5197	21.6936	22.9239	23.5334	24.1541	24.7862	25.4408	26.1068	26.7952	27.4951	10
11	19.3797	20.4859	21.6598	22.8900	24.2106	24.8427	25.4973	26.1745	26.8630	27.5740	28.3077	29.0527	11
12	20.4745	21.6484	22.8787	24.1880	25.5763	26.2422	26.9420	27.6418	28.3755	29.1204	29.8879	30.6780	12
13	21.6033	22.8335	24.1316	25.5085	26.9646	27.6756	28.3981	29.1430	29.9105	30.6893	31.5020	32.3259	13
14	22.7884	24.0864	25.4634	26.9194	28.4544	29.1995	29.9783	30.7571	31.5697	32.4049	33.2514	34.1318	14
15	24.0639	25.4408	26.8856	28.4206	30.0346	30.8248	31.6374	32.4614	33.3191	34.1883	35.0912	36.0167	15
16	25.3618	26.8179	28.3528	29.9783	31.6938	32.5291	33.3868	34.2672	35.1702	36.0957	37.0438	38.0259	16
17	26.7501	28.2851	29.9105	31.6261	33.4321	34.3124	35.2267	36.1522	37.1115	38.0822	39.0868	40.1252	17
18	28.2739	29.8879	31.5922	33.3982	35.3057	36.2312	37.1794	38.1613	39.1658	40.1930	41.2427	42.3262	18
19	29.8315	31.5359	33.3417	35.2492	37.2583	38.2403	39.2561	40.2832	41.3442	42.4278	43.5452	44.6965	19
20	31.4681	33.2740	35.1815	37.1906	39.3238	40.3509	41.4232	42.5068	43.6354	44.7754	45.9606	47.1683	20
21	33.2289	35.1251	37.1341	39.2674	41.5022	42.5971	43.7145	44.8658	46.0509	47.2586	48.5001	49.7756	21
22	35.0574	37.0664	39.1771	41.4232	43.7822	44.9335	46.1186	47.3263	48.5792	49.8546	51.1639	52.5070	22
23	36.9987	39.1207	41.3555	43.7145	46.2088	47.4279	48.6694	49.9561	51.2655	52.6199	53.9969	55.4191	23
24	39.0530	41.2878	43.6468	46.1412	48.7710	50.0577	51.3783	52.7327	54.1210	55.5433	56.9993	58.5004	24
25	41.2313	43.5903	46.0735	48.7033	51.4799	52.8343	54.2227	55.6448	57.1121	58.6132	60.1483	61.7284	25
26	43.4775	45.9719	48.5904	51.3783	54.3129	55.7351	57.2024	58.7148	60.2612	61.8414	63.4667	65.1371	26
27	45.9042	48.5340	51.2993	54.2339	57.3265	58.8390	60.3854	61.9768	63.6021	65.2726	66.9882	68.7602	27
28	48.4438	51.2090	54.1436	57.2363	60.4982	62.0897	63.7263	65.4080	67.1237	68.8957	70.7017	72.5640	28
29	51.1074	54.0308	57.1234	60.3854	63.8392	65.5209	67.2365	69.0086	70.8257	72.6882	74.6069	76.5708	29
30	53.9405	57.0218	60.2838	63.7376	67.3833	69.1553	70.9725	72.8461	74.7649	76.7289	78.7493	80.8260	30
31	56.9428	60.1934	63.6360	67.2704	71.1080	72.9703	74.8891	76.8643	78.8847	80.9502	83.0834	85.2618	31
32	60.0806	63.5118	67.1349	70.9725	75.0358	77.0110	79.0314	81.1195	83.2528	85.4425	87.6885	90.0024	32
33	63.4102	67.0333	70.8597	74.9116	79.2007	81.2776	83.4221	85.6118	87.8692	90.1717	92.5532	94.9799	33
34	66.9205	70.7468	74.7876	79.0540	83.5801	85.7697	88.0271	90.3523	92.7225	95.1605	97.6662	100.2396	34
35	70.6227	74.6521	78.9186	83.4221	88.1964	90.5216	92.9031	95.3412	97.8581	100.4315	103.0727	105.7815	35
36	74.5069	78.7612	83.2585	88.0126	93.0381	95.4850	97.9962	100.5735	103.2186	105.9333	108.7193	111.5786	36
37	78.6048	83.0931	87.8377	92.8533	98.1552	100.7367	103.3860	106.1051	108.8957	111.7596	114.6989	117.7155	37
38	82.9280	87.6632	92.6688	97.9602	103.5537	106.2772	109.0723	111.9409	114.8849	117.9064	121.0073	124.1898	38
39	87.4891	92.4847	97.7656	103.3480	109.2492	112.1224	115.0712	118.0976	121.2036	124.3912	127.6627	131.0203	39
40	92.3010	97.5714	103.1427	109.0321	115.2579	118.2892	121.4002	124.5930	127.8698	131.2328	134.6842	138.2264	40
Range	1	2	3	4	5	6	7	8	9	10	11	12	Range

COMPENSATION PROGRAMS

Lindon Aquatics Seasonal Pay Ranges for 2026 Season

Range	Step 1	Step 2	Step3 /Max	Positions	# Emp.
1	12.50	14.30	16.00	Cashier/Facility Tech, Aq Program Instructor	55
2	13.70	15.40	17.20	Lifeguard, Flow Instructor, Lead Guard	120
3	14.90	16.60	18.40	Lead Cashier, Water Safety Instructor	28
4	16.00	17.80	19.50	Asst Swim Coach, Water Aerobics Instructor	8
5	16.80	18.50	20.20	Head Swim Coach, Aq. Supervisor	6
6	18.00	19.70	21.40	Aquatics Assistant Manager	5

Lindon Aquatics Seasonal Pay Ranges for 2027 Season

Range	Step 1	Step 2	Step3 /Max	Positions	# Emp.
1	12.80	14.64	16.38	Cashier/Facility Tech, Aq Program Instructor	55
2	14.03	15.77	17.61	Lifeguard, Flow Instructor, Lead Guard	120
3	15.26	17.00	18.84	Lead Cashier, Water Safety Instructor	28
4	16.38	18.23	19.97	Asst Swim Coach, Water Aerobics Instructor	8
5	17.20	18.94	20.68	Head Swim Coach, Aq. Supervisor	6
6	18.43	20.17	21.91	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	36	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	HR Generalist	Exempt	19	FT	1
Administration & Finance	IT Systems Administrator	Exempt	23	FT	1
Administration & Finance	Management Intern	Non-Ex	5	Temp	0
Administration & Finance	Recorder	Exempt	23	FT	1
Administration & Finance	Treasurer	Exempt	21	FT	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

COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
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	30	FT	1
Community Development	Development Clerk I	Non-Ex	9	PT	0
Community Development	Development Clerk II	Non-Ex	13	FT	2
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	34	FT	1
Court & Legal	Clerk I	Non-Ex	11	PT	0
Court & Legal	Clerk I / Deputy Recorder	Non-Ex	12	PT	2
Court & Legal	Court Clerk	Non-Ex	16	FT	0
Court & Legal	Judge *(pay range set by State)*	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	11	PT	5
Parks & Recreation	Lunch Aide	Non-Ex	11	PT	2
Parks & Recreation	Parks & Recreation Director	Exempt	28	FT	1
Parks & Recreation	Parks Maintenance Tech. III/Lead	Non-Ex	14	FT	1
Parks & Recreation	Parks Maintenance Technician II	Non-Ex	13	FT	1
Parks & Recreation	Parks Superintendent	Non-Ex	22	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	Non-Ex	16	PT	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	28	FT	1
Police	Police Officer	Non-Ex	20	FT	8
Police	Police Sergeant	Non-Ex	25	FT	3
Police	Records Clerk	Non-Ex	12	FT	1

COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
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	Public Works Director	Exempt	32	FT	1
Public Works	Public Works Inspector	Non-Ex	17	FT	1
Public Works	Public Works Specialist	Non-Ex	20	FT	0
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 Lead/Operator III	Non-Ex	14	FT	1
Public Works	Storm Water Operator I	Non-Ex	12	FT	1
Public Works	Storm Water Operator II	Non-Ex	13	FT	0
Public Works	Streets Equipment Operator I	Non-Ex	12	FT	0
Public Works	Streets Equipment Operator II	Non-Ex	13	FT	0
Public Works	Streets Equipment Operator III	Non-Ex	14	FT	1
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	14	FT	1
Public Works	Wastewater Operator II	Non-Ex	15	FT	0
Public Works	Water Superintendent	Non-Ex	22	FT	1
Public Works	Water System Lead/Operator IV	Non-Ex	17	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

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. The COLA for this FY 2026-2027 Budget is 2.4% and is effective the first pay period in July. 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 and as shown on the Lindon City Pay Ranges chart.

Other Compensation

Employees may qualify for other compensation as described in the Policies and Procedures Manual, such as vehicle use, grant incentive awards, longevity awards, etc.

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.

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

BENEFITS SUMMARY

COMPENSATION PROGRAMS

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 for paying the amount of their selected benefit costs in excess of the benefit allowance through payroll deductions.

For the 2026-2027 budget year, the monthly benefit allowance for a regular full-time employee is as follows.

With Medical Coverage	
Employee & Family	$2,377.57
Employee & Spouse	$1,738.09
Employee only	$840.57
If not electing Medical Coverage	
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 benefited 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 benefited employee's contribution.

Holidays

Full-time benefited employees are eligible to receive 100 hours of holiday pay per calendar year (12.5 holidays compensated at 8 hours of regular pay rate per holiday). The following days have been designated by the City as paid holidays for benefited 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
Half day before Christmas holidays
Christmas Day - December 25th
Day before or Day after Christmas as selected by City Administrator

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		
	Non-Exempt	**Other Exempt**	**Executive Exempt**
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-back

Vacation 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 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 2026-2027 fiscal year budget.

Aquatics Center Passes

COMPENSATION PROGRAMS

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 2026-2027 Budget presents information regarding all of the City's services and their corresponding fees.

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 2/19/2026 with Resolution 2026-10-R)

- 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) $6.00
  - 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) $7.00
  - 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) $25.00
  - Includes admission for immediate family.
- Fitness/Lap Swim Time (for purpose of exercise only)
  - Regular admission $3.00
  - Senior (55+) admission $2.00
- 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 $6.00 per pass
  - 100-990 passes $5.50 per pass
  - 1,000+ passes $5.25 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
- Lessons (per session)
  - Residents $70.00
  - Non-Residents $75.00

FEE SCHEDULE

- ∗ 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 Room Rental, admission not included	$40.00/hour
(Last updated 2/19/2026 with Resolution 2026-10-R)	
Punch Pass	
(Last updated 2/19/2026 with Resolution 2026-10-R)	
▪ Open Plunge Admission	
• 10 Punches	$55.00
• 25 Punches	$137.50
• 50 Punches	$262.50
▪ Fitness Lap Swim, 20 Punches	$50.00
▪ Flow Rider	
• 3 Punches	
-Resident	$39.00
-Non-resident	$54.00
• 10 Punches	
-Resident	$135.00
-Non-resident	$180.00
Punch passes may be discounted during pre-season sales	
Rental Rates	
(Last updated 2/02/2026 with Resolution 2026-6-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	$300.00/hr
• Half Wave Rental	$200.00/hr
▪ Leisure/Competition Pool and Flow Rider	
• Private Rental (after hours) minimum 1 hour	
-Tuesday, Wednesday, Thursday	$1,600.00/hr
-Friday or Saturday	$1,800.00/hr
▪ Propane Grill Rental, with full facility rental	$100.00
▪ Shave Ice Shack Open, with full facility rental	
• 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
▪ 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	
• Party Room (Administrative Fee)	$10.00
• Flow Rider Only (Administrative Fee)	$25.00
• Pools and/or Full Facility	
-More than 21 days notice (Administrative Fee)	$100.00
-15-21 days notice	$300.00
-8-14 days notice	$500.00

-4-7 days notice 50% rental fee
-2-3 days notice 90% 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 within 30 days of the rental date.
* 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 $100 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 Class

(Last updated 2/19/2026 with Resolution 2026-10-R)

- Certification Course $30-$180/class
- Goup (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.

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)
- 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

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

FEE SCHEDULE

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

FEE SCHEDULE

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):
> - 1.2 shares of Murdock/Provo Reservoir – Full
> - ½ share Provo Bench Canal
> - 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

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 *(Last updated 4/13/2020 with Resolution 2020-8-R)*	$150.00
Major Subdivisions (4 lots or more)	$2,500.00 + $150.00/lot
Minor Subdivisions (3 lots or less)	$1,200.00
Miscellaneous Application *(Last updated 4/13/2020 with Resolution 2020-8-R)*	$150.00
Non-Conforming Use Application	$500.00
Ordinance Amendment	$650.00
Phased Subdivision Application *(Last updated 4/13/2020 with Resolution 2020-8-R)*	
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

FEE SCHEDULE

Reimbursement Agreement $600.00
(Last updated 4/13/2020 with Resolution 2020-8-R)

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 $500.00
(Last updated 4/13/2020 with Resolution 2020-8-R)

Standard Land Use Table Compatibility Review $500.00
(Added 1/16/2018 with Ordinance 2018-4-O)

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.

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
(Last updated 4/13/2020 with Resolution 2020-8-R)

Copies, single or double-sided
(Last updated 2/19/2026 with Resolution 2026-10-R)
- Monochrome — $0.05/page
- Color — $0.10/page

Credit Card Payment Service Fees 3.0%
(Last updated 7/15/2024 with Resolution 2024-23-R)

Discovery Fee $15.00
(Added 3/5/2019 with Resolution 2019-5-R)

Dowdle Centennial Products
(Added 3/17/2025 with Resolution 2025-6-R)
- 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
(Added 6/20/2017 with Resolution 2017-17-R)

Large Animal Impounding $10.00/day

Library Card Reimbursement 75% of cost
(Last updated 3/21/2022 with Resolution 2022-5-R)
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.

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) *(Last Updated 6/15/2026 with Ordinance 2026-11-O)*	As Set by Utah County
▪ 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

FEE SCHEDULE

Animal Trap Deposit

▪ Resident	$50.00
▪ Non-resident	Not Available

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

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

- 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-$50/class
(Last updated 2/19/2026 with Resolution 2026-10-R)

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 $40.00
(Added 9/18/2023 with Resolution 2023-16-R)

Gymnastics $7-$20/class
(Updated 10/15/2019 with Resolution 2019-23-R)

FEE SCHEDULE

Hockey
(Last updated 2/19/2026 with Resolution 2026-10-R)
- Clinic $35.00
- League $55.00

Jersey Re-order $10-$30
(Added 2/19/2026 with Resolution 2026-10-R)

Lindon Days
(Added 2/19/2026 with Resolution 2026-10-R)
- Event Fees $5-$50
- Food Vendor Fee $50.00
- Merchandise $10-$50

Little Miss Lindon
(Added 2/19/2026 with Resolution 2026-10-R)
- Application Fee $30.00
- Shirt $15-$35

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

Senior Activities
(Added 2/19/2026 with Resolution 2026-10-R)
- 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

Soccer
(Last updated 2/19/2026 with Resolution 2026-10-R)
- Soccer
  - Ages 3-6 $45.00
  - Grades 1st-6th $50.00

Summer Camps $5-$100/class
(Updated 2/19/2026 with Resolution 2026-10-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
- Facilities and Parks can be rented up to 90 days out unless given written permission from the Parks and Recreation Director.

Council Approved Contract Discounts	% Discount
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%

- 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 2/19/2026 with Resolution 2026-10-R)

- Rates

Area	Resident	Non-Resident
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

- 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 of **$100/hour/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.

* 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 2/19/2026 with Resolution 2026-10-R)

* 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) — $25/hr/field
  - City Center Park (2 fields) — $25/hr/field
  - Field Lighting (only available on west field of City Center Park) — $25/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 — $250/day
  - Riding Clubs — $50/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) — $40.00

    -Full Day (M-F 10am-10pm) — $70.00

    -Saturday, Full Day only — $95.00
  - Non-Resident

    -Partial Day (M-F 10am-3:30pm,4:30pm-10pm) — $55.00

    -Full Day (M-F 10am-10pm) — $100.00

    -Saturday, Full Day only — $120.00
  - 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 2/19/2026 with Resolution 2026-10-R)

* Signed agreement and rental fee due at time of reservation. Failure to clean as per the Rental Agreement will result in additional charges of **$100/hour/employee**. One rental group per day.

FEE SCHEDULE

- ∗ All rentals are at the non-resident price unless proof of residency is provided.
- ∗ 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 $100/hr charged in ½ hour increments
- Key Return Late Fee (more than 2 business days after event) $10.00
- Lost key $100.00

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 6/15/2026 with Ordinance 2026-11-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

	METER SIZE						
ZONES	1"	1½"	2"	3"	4"	6"	8"
Below North Union Canal	$33.68	$67.36	$107.78	$235.76	$424.37	$875.68	$1,077.76
Above North Union Canal	$39.09	$72.77	$113.19	$241.17	$429.78	$881.09	$1,083.17
Upper Foothills	$56.33	$90.01	$130.43	$258.41	$447.02	$898.33	$1,100.41

- Usage Rate per 1,000 gallons

	BLOCK			
ZONES	**1**	**2**	**3**	**4**
Below North Union Canal	$1.97	$2.57	$3.46	$4.73
Above North Union Canal	$2.43	$3.16	$4.27	$5.84
Upper Foothills	$2.43	$3.16	$4.27	$5.84

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

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) $13.36
(Last updated 6/15/2026 with Ordinance 2026-11-O)

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

Reconnect Fee (per incident) $50.00

Recycling, per can $5.51
(Last updated 6/15/2026 with Ordinance 2026-11-O)

Secondary Water
(Last updated 6/15/2026 with Ordinance 2026-11-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

FEE SCHEDULE

- 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	$7.11	$14.24	$22.78	$49.83	$89.70

    - Usage rate per 1,000 gallons
        » If using treated water — See Culinary Water Usage Rates and Blocks
        » If using untreated water — $0.64

▪ Agricultural rate
- Base rate — $10.00
- Each acre (or part thereof) — $3.00
  Agricultural land is that which is planted into pasture, hay, grains, vegetables, fruits, or other identifiable agronomy products and can be subdivided.

Sewer 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 — $12.39
(Last updated 6/15/2026 with Ordinance 2026-11-O)
Charged per Equivalent Service Unit (ESU) with credits available for industrial and commercial use as per Council action.

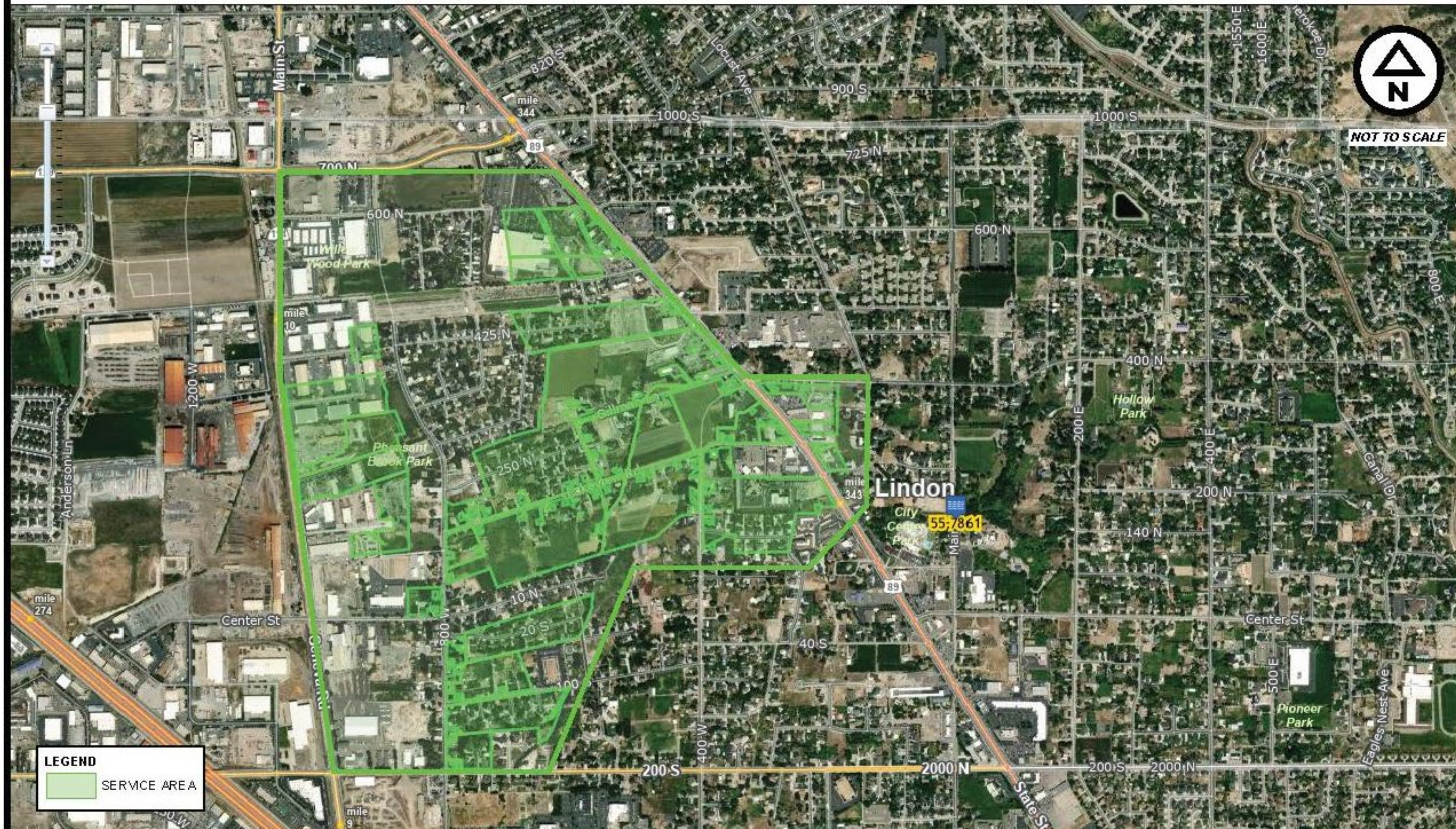
Utility Sign-up Fee (one-time per account) — $10.00
(Last updated 6/18/2019 with Ordinance 2019-11-O)
Utility Agreement must be signed before services commence.

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.

Cobbley Ditch - Water Company Service Area

Hollow Water - Water Company Service Area



Southfield & Spring Ditch - Water Company Service Area

13. 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

1. **RDA: Call to Order / Roll Call**
2. **RDA: Approval of Minutes —** The minutes of the regular Lindon City Redevelopment Agency meeting of May 18, 2026 will be reviewed.

Notice of Meeting of the
Lindon City Redevelopment Agency (RDA)

The Lindon City Redevelopment Agency will hold a meeting at 5:15 pm, or as soon thereafter as possible, on **Monday, June 15, 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:

Conducting: Carolyn Lundberg, Chair

1. **Call to Order / Roll Call**

2. **Approval of Minutes —** The minutes of the regular Lindon City Redevelopment Agency meeting of May 18, 2026 will be reviewed.

3. **Public Hearing: FY2027 Final Budget; Resolution #2026-7-RDA**. The RDA Board of Directors will receive public comment on the final Lindon City Redevelopment Agency (RDA) budget for Fiscal Year (FY) 2027. The tentative RDA budget for FY2027 was adopted after holding a public hearing on March 16, 2026. A public hearing was held on May 18, 2026 where the proposed budget was adopted and issues were discussed in detail. The Board of Directors will act to approve the final budget for FY2027, amend the budget for FY2026, 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, Lindon City Recorder**

Date: **June 11, 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

The Lindon City Redevelopment Agency held a meeting on **Monday, May 18, 2026** beginning at approximately 6:18 pm in the Lindon City Center, City Council Chambers, 100 North State Street, Lindon, Utah.

Conducting: Steve Stewart, Boardmember

PRESENT	**ABSENT**
Steve Stewart, Boardmember	Carolyn Lundberg, Chairman
Van Broderick, Boardmember	Cole Hooley, Boardmember
Jake Hoyt, Boardmember	
Steve Stewart, Boardmember	
Lincoln Jacobs, Boardmember	
Brian Haws, City Attorney	
Kristen Aaron, Finance Director	
Adam Cowie, Executive Secretary	
Britni Laidler, Recorder	

COUNCILMEMBER BRODERICK MOVED TO RECESS THE MEETING OF THE LINDON CITY COUNCIL AND CONVENE THE MEETING OF THE LINDON CITY REDEVELOPMENT AGENCY AT 6:12 P.M. COUNCILMEMBER JACOBS SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

1. **Call to Order/Roll Call**

Boardmember Broderick	Aye
Boardmember Jacobs	Aye
Boardmember Hoyt	Aye
Boardmember Stewart	Aye

2. **Review of Minutes** – The minutes of the RDA meeting of May 4, 2026 were reviewed.

BOARDMEMBER JACOBS MOVED TO APPROVE THE MINUTES OF THE LINDON CITY RDA MEETING OF MARCH 4, 2026 AS PRESENTED. BOARDMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

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

THE MOTION CARRIED UNANIMOUSLY.

CURRENT BUSINESS –

3. **Public Hearing: Adoption of FY2026-27 Proposed Budget;** Resolution #2026-6-RDA

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

Finance Director, Kristen Aaron, presented the proposed RDA budget, noting that three of the five RDA districts are now inactive and carry no proposed budget, while the two active districts and their associated affordable housing funds are reflected in the proposed figures. Administrator Cowie noted that while a proposed budget hearing is not required by state law, it is a practice Lindon has maintained to provide the public additional transparency prior to final budget adoption scheduled for June 15.

Boardmember Stewart called for any public comments. Hearing none he called for a motion to close the public hearing.

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

Boardmember Stewart called for any further comments or discussion from the board. Hearing no further comments, he called for a motion.

BOARDMEMBER HOYT MOVED TO APPROVE RESOLUTION #2026-6-RDA AS PRESENTED BOARDMEMBER BRODERICK SECONDED. THE VOTE WAS RECORDED AS FOLLOWS:

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

THE MOTION CARRIED UNANIMOUSLY.

ADJOURN -

BOARDMEMBER HOYT MOVED TO ADJOURN THE MEETING OF THE LINDON CITY RDA AND RE-CONVENE THE MEETING OF THE LINDON CITY COUNCIL AT 6:16 P.M. BOARDMEMBER BRODERICK SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Approved – xxxxx xx , 2026

____
Adam Cowie, Executive Secretary

____
Carolyn O. Lundberg,
Chairman

3. **RDA - Public Hearing: FY2027 Final Budget; Resolution #2026-7-RDA.** The RDA Board of Directors will receive public comment on the final Lindon City Redevelopment Agency (RDA) budget for Fiscal Year (FY) 2027. The tentative RDA budget for FY2027 was adopted after holding a public hearing on March 16, 2026. A public hearing was held on May 18, 2026 where the proposed budget was adopted and issues were discussed in detail. The Board of Directors will act to approve the final budget for FY2027, amend the budget for FY2026, and approve an agreement for services between the RDA and Lindon City for administrative services.

Sample Motion: I move to (*approve, deny, continue*) Resolution #2026-7-RDA (*as presented, with amendments*).

(*To close the RDA meeting*)

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

LINDON CITY REDEVELOPMENT AGENCY RESOLUTION 2026-7-RDA

A RESOLUTION OF THE LINDON CITY REDEVELOPMENT AGENCY AMENDING THE 2025-2026 FISCAL YEAR (FY2026) BUDGET, APPROVING AND ADOPTING A BUDGET FOR THE 2026-2027 FISCAL YEAR (FY2027) 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 FY2027.

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 FY2026 which is attached hereto and incorporated herein; and

WHEREAS, the Agency has prepared the final budget for FY2027 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 16, 2026 to adopt the FY2027 Tentative Budget and held a public hearing on May 18, 2026 to receive public comment and adopt the FY2027 Proposed Budget, and held a public hearing on June 15, 2026 on the amended FY2026 budget and adopt the final FY2027 budget; and

WHEREAS, the Agency desires to use certain services and facilities of Lindon City (“City”) during FY2027 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 FY2026 budget which is attached hereto and incorporated herein.

Section 2. The Agency hereby adopts the annual budget for FY2027 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 FY2027 (“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 15th day of June, 2026.

____
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 2026-2027

WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City ("City") during fiscal year 2026-2027 (FY2027), 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 FY2027 and have concluded that the reasonable and fair value of the services, facilities and supplies the Agency will use during FY2027 is $30,100. 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 15th day of June, 2026.

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

REDEVELOPMENT AGENCY FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
STATE STREET DISTRICT					
REVENUES					
State St - Interest Earnings	18,034	17,186	15,000	5,912	-
State St - Use of Fund Balance	-	-	324,000	341,024	-
TOTAL STATE ST REVENUES	**18,034**	**17,186**	**339,000**	**346,936**	**-**
EXPENDITURES					
Professional & Tech Services	2,700	2,000	14,000	-	-
Other Improvements	-	-	325,000	325,000	-
Trfr to Rereation Fund	-	-	-	21,936	-
Appropriate to Fund Balance	15,334	15,186	-	-	-
TOTAL STATE ST EXPENDITURES	**18,034**	**17,186**	**339,000**	**346,936**	**-**
WEST SIDE DISTRICT					
REVENUES					
West Side - Interest Earnings	1,089	1,039	800	1,012	-
West Side - Use of Fnd Balance	-	-	-	20,732	-
TOTAL WEST SIDE REVENUES	**1,089**	**1,039**	**800**	**21,744**	**-**
EXPENDITURES					
Professional & Tech Services	700	-	800	-	-
Trfr to Affordable Housing Fd	-	-	-	21,744	-
Appropriate to Fund Balance	389	1,039	-	-	-
TOTAL WEST SIDE EXPENDITURES	**1,089**	**1,039**	**800**	**21,744**	**-**
DISTRICT #3					
REVENUES					
District 3 - Interest Earnings	19,747	8,741	9,000	4,876	-
District 3 - Use of Fund Bal	-	249,946	-	102,601	-
TOTAL DISTRICT #3 REVENUES	**19,747**	**258,687**	**9,000**	**107,477**	**-**
EXPENDITURES					
Professional & Tech Services	12,693	8,687	8,325	4,282	-
Tax Participation Agreements	-	250,000	-	-	-
Trfr to General Fund	-	-	-	5,995	-
Trfr to Affordable Housing Fd	-	-	-	97,200	-
Appropriate to Fund Balance	7,054	-	675	-	-
TOTAL DISTRICT #3 EXPENDITURES	**19,747**	**258,687**	**9,000**	**107,477**	**-**
700 NORTH CDA					
REVENUES					
700N CDA - Interest Earnings	31,232	8,486	8,000	8,000	8,000
700N CDA - Tax Increment	179,358	193,596	200,000	208,600	215,000
700N CDA - Prior Yr Tax Incr	6,150	12,449	6,000	20,800	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	13,260	29,500	17,615	77,700
TOTAL 700N CDA REVENUES	**4,712,216**	**227,791**	**243,500**	**255,015**	**306,700**
EXPENDITURES					
Miscellaneous Expense	40	66	-	45	50
Professional & Tech Services	70,877	2,525	15,500	15,500	15,500
Insurance	-	-	-	-	-
Other Improvements	-	-	-	-	-
Property Purchase	4,617,499	-	-	-	-
Admin Costs to General Fund	23,800	25,200	28,000	28,000	30,100
Trfr to Debt Service	-	200,000	200,000	200,000	250,000
Trfr to Affordable Housing Fd	-	-	-	11,470	11,050
Appropriate to Fund Balance	-	-	-	-	-
TOTAL 700N CDA EXPENDITURES	**4,712,216**	**227,791**	**243,500**	**255,015**	**306,700**

REDEVELOPMENT AGENCY FUND

	2023-2024 Actual	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Budget
LINDON PARK CRA					
REVENUES					
Lindon Park CRA - Int Earnings	-	-	-	-	-
Lindon Park CRA - Tax Incr	-	1,684	7,000	9,980	10,000
LndnPk CRA - Prior Yr Tax Incr	-	-	-	-	-
Trfr from General Fund	-	21,810	325,000	288,840	325,000
Lindon Prk CRA - Use of Fd Bal	700	761	-	-	-
TOTAL 700N CDA REVENUES	**700**	**24,256**	**332,000**	**298,820**	**335,000**
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	700	-	-	-	-
Tax Participation Agrmt	-	23,276	331,090	297,525	333,700
Admin Costs to General Fund	-	980	-	-	-
Trfr to Affordable Housing Fd	-	-	-	998	1,000
Appropriate to Fund Balance	-	-	910	297	300
TOTAL 700N CDA EXPENDITURES	**700**	**24,256**	**332,000**	**298,820**	**335,000**
AFFORDABLE HOUSING FUNDS					
REVENUES					
Affordable Housng-Int Earnings	-	-	-	700	700
Trfr from RDA Districts	-	-	-	131,412	12,050
Affordbl Housing-Use of Fd Bal	-	-	-	-	-
TOTAL WEST SIDE REVENUES	**-**	**-**	**-**	**132,112**	**12,750**
EXPENDITURES					
Appropriate to Fund Balance	-	-	-	132,112	12,750
TOTAL WEST SIDE EXPENDITURES	**-**	**-**	**-**	**132,112**	**12,750**

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

Sample Motion: I move to enter a closed session to discuss potential purchase or sale of real property.

(*Roll call vote needed to enter a closed session*)

(*To close the Closed Session*)

Sample motion: I move to close the Closed Session and reconvene the regular open meeting.

ADJOURN