



State of the City Report

September 2025

101 years of Lindon! (1924-2025)

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

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

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

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

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

| | | |
|---|--|---|
| Public Works <ul style="list-style-type: none">93.18 miles of water lines88 miles of sewer lines55 miles of secondary water lines51.5 miles storm drain line12 miles open ditches891 fire hydrants37 cemetery interments | Streets <ul style="list-style-type: none">64 miles of streets maintainedOperates 5 snow plows184 tons of asphalt used to fill potholes1,012 street signs maintained503 street lights | Utilities <ul style="list-style-type: none">~ 3,700 culinary connections~ 2,945 secondary water connections~1.14 billion gallons secondary water delivered~511 million gallons culinary water delivered |
| Parks & Rec; Senior Cntr <ul style="list-style-type: none">64.5 acres of parks7.3 miles of trails93,881 visitors to Aquatics Center (2025 season)4,285 individual Rec. program participants5,565 Senior Lunches Served | Development <ul style="list-style-type: none">641 bldg permits issued\$59,079,067 = value of building projects63 land use applications processed105 resolved code enforcement cases916 business licenses issued | Public Safety <ul style="list-style-type: none">16 full-time Police Officers<ul style="list-style-type: none">10,573 service calls351 traffic accidents2,806 traffic stops (1,368 citations issued)550 arrestsFull-time Fire & EMS services contracted through Orem Fire Dept. |
| Employees <ul style="list-style-type: none">58 full-time31 permanent part-time283 temp/seasonal14 Elected/Appointed Officials34.11% = personnel costs as % of Operating Rev. | Justice Court <p>Processed:</p> <ul style="list-style-type: none">233 criminal cases23 civil cases2,877 traffic related cases162 warrants issued433 warrants recalled157 restitution payments | Finance <ul style="list-style-type: none">\$3.51M ending General Fund balance (savings)FY2024 GFOA Certificate of Achievement for Excellence in Financial Reporting |

FY2024-25 Accomplishments & Grant Awards

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



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

Lindon City Recognitions

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

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

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

FY2026 Budget – Saving for the Future

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



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

Where do your property tax dollars go?

Property Taxes (2025)

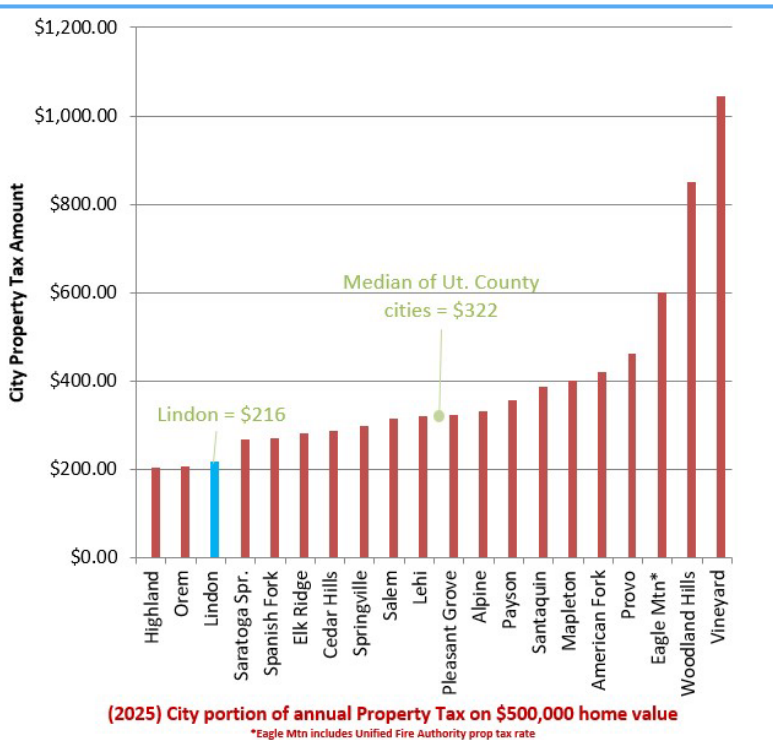
Unrealized by many taxpayers is that Lindon City receives only a small portion of assessed property taxes. Most of the property tax in Lindon is imposed by Alpine School District (72.35%), followed by Utah County (12.77%), Lindon City (9.87%), and Central Utah Water Conservancy District (5.01%).



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

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

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



Utility Rates

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

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

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

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

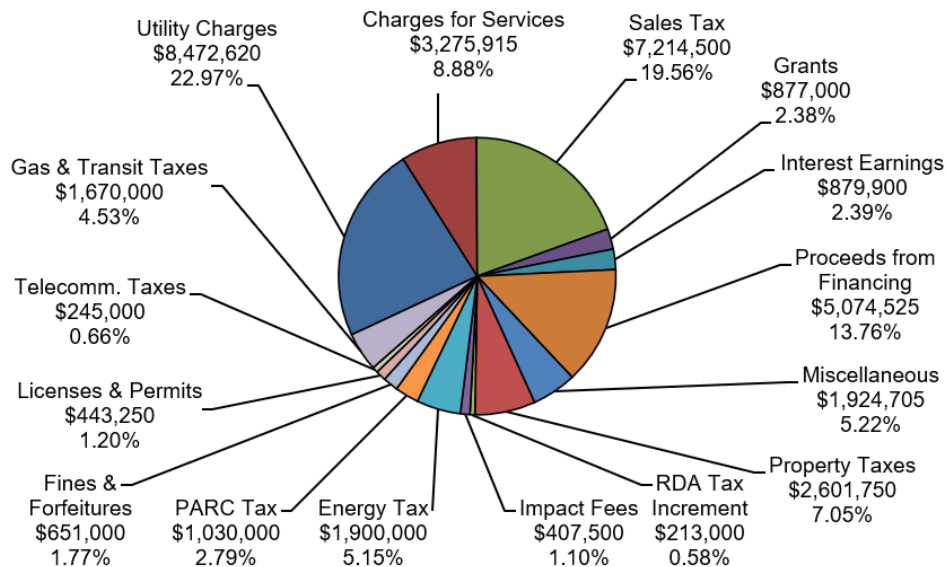
*Monthly median of all residential utility bills between July 1, 2024 to June 30, 2025. Inclusive of all city utility services, taxes and fees. (water, PI, sewer, storm drainage, garbage, recycling). Excludes power, gas, etc.

FY2026 Budget – Revenues vs. Expenditures

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

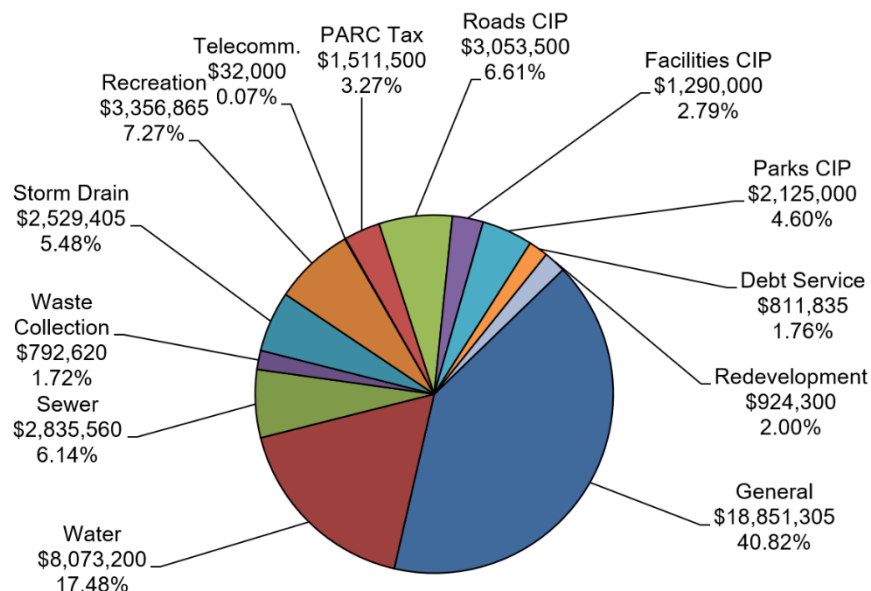
Where the Money Comes From

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



Citywide Expenditures by Fund

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

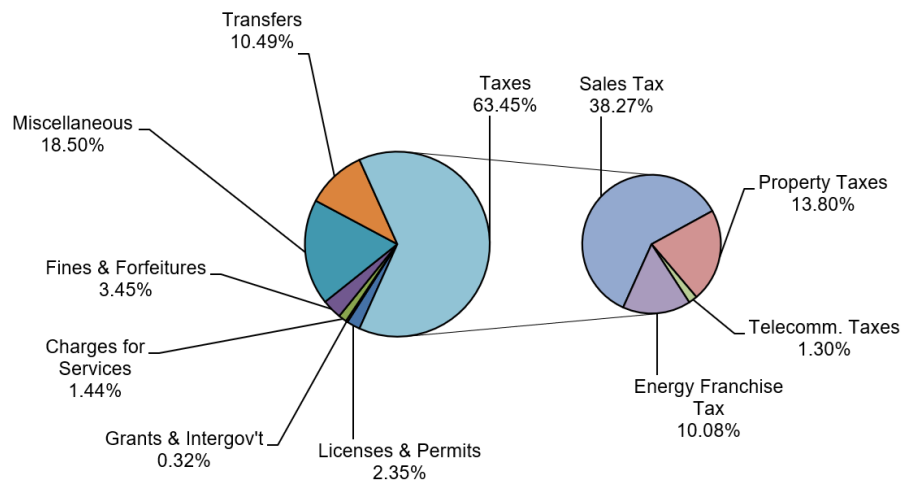


General Fund

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

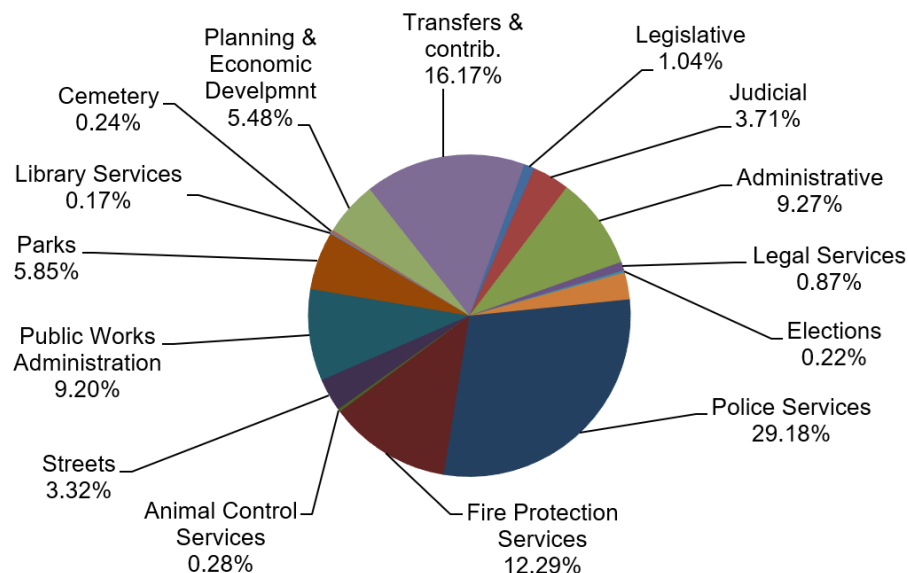
GENERAL FUND REVENUES

Total = \$18,851,305



GENERAL FUND EXPENDITURES BY DEPARTMENT

Total Expenditures = \$18,851,305



What are the primary taxes that the city collects?

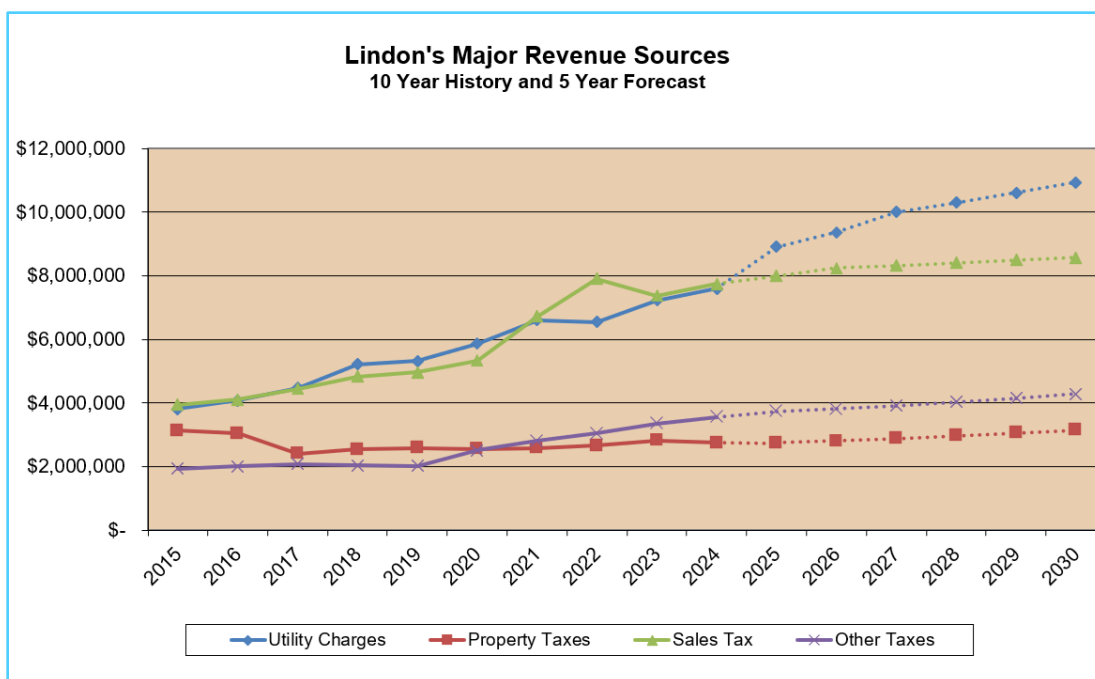
Sales Tax: Of all the taxes, Lindon City receives the most revenue from sales tax and forecasts receiving about **\$7.21 million** in sales taxes this fiscal year. The *combined* sales tax rate in Lindon is 7.45%. The rate is a combination of various sales tax assessments with the majority of the tax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

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

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

Revenue Projections

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



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

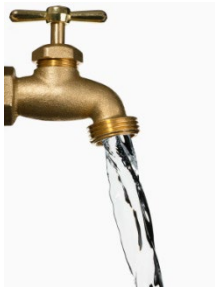
(NOTE: On the chart above, the drop in property taxes received during FY2016 - FY2018 (red line) is due to special tax disbursements expiring in Lindon's Redevelopment Areas (RDA). Lindon's expired RDA's no longer receive a higher proportion of the property taxes for those RDA project areas, thus the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

Future Challenges

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

Aging Roads & Utility Infrastructure: Much of the city's roads and water, secondary water, sewer, and storm water utilities were installed decades ago. As these roads and utilities age they will eventually fail and need to be repaired or replaced. The city's utility rates were historically set at adequate levels to provide and maintain the services but for decades the rates were not sufficient to replace large amounts of aging infrastructure. The city now initiates small annual increases in utility rates

to cover replacement of infrastructure and to keep up with inflationary cost increases. These revenues also offset Lindon's obligations for a portion of sewage treatment plant upgrades at Orem City's wastewater treatment facility.



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



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



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

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

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



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

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

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



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

Get Involved!

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

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

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