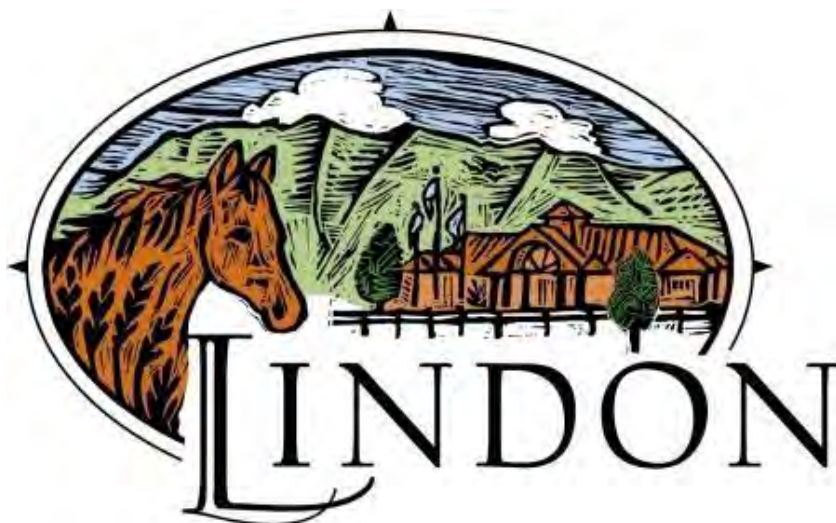


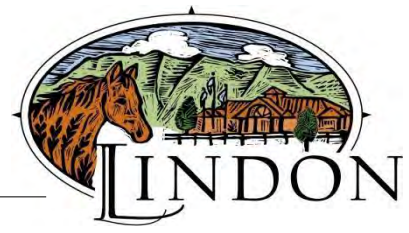
# Lindon City Council Staff Report



Prepared by Lindon City  
Administration

June 5, 2023

# Notice of Meeting of the Lindon City Council



The Lindon City Council will hold a meeting at **5:15 pm on Monday, June 5, 2023** in the Lindon City Center Council Chambers, 100 North State Street, Lindon, Utah. Meetings are typically broadcast live at [www.youtube.com/user/LindonCity](http://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: Jake Hoyt  
Pledge of Allegiance: By invitation

*(Review times are estimates only)*  
*(2 minutes)*

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

**2. Presentations and Announcements**

*(20 minutes)*

- a) Presentation: Fire Chief Marc Sanderson will present letters of commendation to members of the Orem Fire Department for their actions and service on a significant incident that occurred in Lindon.
- b) Presentation: The new 2023 Lindon Jr Rodeo Royalty will be introduced to the City Council.
- c) Comments / Announcements from Mayor and Council members.

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

*(10 minutes)*

**4. Council Reports**

*(20 minutes)*

**5. Administrator’s Report**

*(5 minutes)*

**6. Approval of Minutes** — The minutes of the regular City Council meeting of May 15, 2023 meeting minutes will be reviewed and the joint meeting minutes from March 29, 2023 and April 11, 2023.  
*(5 minutes)*

**7. Consent Agenda** — *(Items do not require public comment or discussion and can all be approved by a single motion.* There were no consent agenda items presented for approval.  
*(5 minutes)*

**8. Review & Action** — Adding Roadway Name to 900 East and 835 East. Per a request by Mayor Lundberg and residents of the City, the Council will consider adding a supplemental name to 900 East and 835 East street signs and maps in recognition of the temple being constructed nearby.  
*(20 minutes)*

**9. Public Hearing: FY 2024 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) 2024 budget. The proposed transfers are as follows: Solid Waste Collection Fund \$28,400 (3.9% of fund expenditures); Storm Water Drainage Fund \$105,672 (4.1% of fund expenditures); and Telecommunications Fund \$2,000 (5.0% of fund expenditures). These transfers are primarily intended to cover administrative costs and overhead of operating the enterprise funds but will also be used in supplementing such city services as fire, police, street maintenance, parks & recreation, and other city functions. Similar transfers have been made annually from the enterprise funds to the General Fund in order to help maintain low property taxes in Lindon. These transfers are of funds which are not classified as an allocation of costs between funds. These amounts will not be repaid. No motions will be made as this hearing is to only receive and consider public comment on the proposed enterprise fund transfers.  
*(15 minutes)*

- 10. Public Hearing — Fiscal Year 2024 (FY2024) Final Budget Adoption; Amend FY2023 Budget; Ordinance #2023-8-O.** Kristen Aaron, Lindon City Finance Director, will present the final Lindon City Budget documents for fiscal year 2023-2024 (FY2024) beginning July 1, 2023. The tentative budget for FY2024 was approved in a public hearing on March 20, 2023. The City Council also held a public hearing on May 15, 2023 where the proposed budget was adopted and budget issues were discussed in detail. The City Council will review and adopt the amended budget for FY2023, will review and adopt the final budget for FY2024, 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. *(45 minutes)*
- 11. Recess to Lindon City Redevelopment Agency Meeting (RDA)** *(10 minutes)*
- 12. Review & Action — Re-appointment of Planning Commissioner.** The Council will consider a recommendation by Mayor Lundberg to re-appoint Sharon Call to the Planning Commission. *(5 minutes)*
- 13. Public Hearing — Election Ordinance Updates; Ordinance #2023-7-O.** The Council will review and consider recommended changes to LCC 2.44.140 ‘Campaign Finance Disclosures’ to bring this city code section into conformance with Utah Code. *(15 minutes)*

## Adjourn

All or a portion of this meeting may be held electronically to allow a council member to participate by video conference or teleconference. Staff Reports and application materials for the agenda items above are available for review at the Lindon City Offices, located at 100 N. State Street, Lindon, UT. For specific questions on agenda items our staff may be contacted directly at (801)785-5043. City Codes and ordinances are available on the City web site found at [www.lindoncity.org](http://www.lindoncity.org). The City of Lindon, in compliance with the Americans with Disabilities Act, provides accommodations and auxiliary communicative aids and services for all those citizens in need of assistance. Persons requesting these accommodations for city-sponsored public meetings, services programs or events should call Kathryn Moosman, City Recorder at 801-300-8437, giving at least 24 hours-notice.

### CERTIFICATE OF POSTING:

I certify that the above notice and agenda was posted in six public places within the Lindon City limits and on the State (<http://pmn.utah.gov>) and City ([www.lindoncity.org](http://www.lindoncity.org)) websites.

Posted by: /s/ Kathryn Moosman, City Recorder

Date: June 1, 2023; Time: 5:00 p.m.; Place: Lindon City Center, Lindon Police Dept., Lindon Community Development, Lindon Public Works, Lindon Community Center, Lindon Justice Court

Meetings are typically broadcast live at [www.youtube.com/user/LindonCity](http://www.youtube.com/user/LindonCity)

## **REGULAR SESSION – 5:15 P.M.** - Conducting: Carolyn Lundberg, Mayor

Invocation: Jake Hoyt

Pledge: By invitation

### **Item 1 – Call to Order / Roll Call**

#### **June 5, 2023 Lindon City Council meeting.**

Carolyn Lundberg

Jake Hoyt

Van Broderick

Mike Vanchiere

Randi Powell

Daril Magleby

### **Item 2 – Presentations and Announcements**

- a) Presentation: Fire Chief Marc Sanderson will present letters of commendation to members of the Orem Fire Department for their actions and service on a significant incident that occurred in Lindon.
- b) Presentation: The new 2023 Lindon Jr Rodeo Royalty will be introduced to the City Council.
- c) Comments / Announcements from Mayor and Council members.

### **Item 3 – Open Session for Public Comment** *(For items not on the agenda - 10 minutes)*



**Item 4 - COUNCIL REPORTS:***(20 minutes)*

- A) MAG/MPO, COG, UIA, Utah Lake Commission, ULCT, Youth Council, Public Relations (media) – Carolyn Lundberg
- B) Public Works/Eng., Irrigation Co. Representative, Cemetery, Facilities/Building, Planning Commission - Van Broderick
- C) Emergency Management/CERT, Youth Council Lead Advisor, Senior Center, Education Grants - Randi Powell
- D) Lindon Days, Tree Advisory Board, UV Chamber, Historical Commission, 2024 Centennial Celebration - Daril Magleby
- E) Planning/Zoning, Gen. Plan, Economic Dev. PG/Lindon Chamber of Commerce, Transfer Station Board - Mike Vanchiere
- F) Parks, Trails, and Recreation, Police/Fire/EMS, Utah League of Cities & Towns Alternate - Jake Hoyt

**Item 5 - ADMINISTRATOR'S REPORT***(10 minutes)***Misc. Updates:**

- Next regular council meetings: June 19<sup>th</sup> & July 3<sup>rd</sup>
- July 2023 newsletter assignment (due last week of June): Daril Magleby
- Possible dates/times for tour of Orem Water Reclamation facility (sewer plant).
- Elections: Candidate filing period - June 1<sup>st</sup> through June 7<sup>th</sup>
- Misc. Items.

## **Item 6 – Approval of Minutes**

- Review and approval of City Council minutes: **May 15, 2023 Regular City Council Minutes will be reviewed and the Joint Meeting Minutes from March 29, 2023 and April 11, 2023.**

2 The Lindon City Council regularly scheduled meeting on **Monday, May 15, 2023, at**  
3 **5:15 pm** in the Lindon City Center, City Council Chambers, 100 North State Street,  
4 Lindon, Utah.

6 **REGULAR SESSION – 5:15 P.M.**

8 Conducting: Carolyn Lundberg, Mayor  
9 Invocation: Mike Vanchiere  
10 Pledge of Allegiance: Malia Funes

12 **PRESENT**

**EXCUSED**

13 Carolyn Lundberg, Mayor  
14 Van Broderick, Councilmember  
15 Jake Hoyt, Councilmember  
16 Randi Powell, Councilmember  
17 Mike Vanchiere, Councilmember  
18 Daril Magleby, Councilmember  
19 Adam Cowie, City Administrator  
20 Brian Haws, City Attorney  
21 Mike Florence, Community Development Director  
22 Kathryn Moosman, City Recorder

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

26 2. **Presentations and Announcements:**

- 28 a) Presentation: Mayor Lundberg invited Jamie Jensen, Lindon Communities that  
29 Care Director forward who gave an update on the CTC program. The City  
30 Council then recognized the nominees for Communities That Care (CTC) Youth  
31 Spotlight: Brielle Funes and Alexandria Tremblay.
- 32 b) Presentation: The City Council recognized the outgoing and new incoming  
33 Lindon Youth Council members.
- 34 c) Presentation: The Pleasant Grove-Lindon Chamber of Commerce annual  
35 membership report was presented by Chamber President, Eric Jensen.
- 36 d) Comments / Announcements from Mayor and Council members.

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

40  
41 Carlos Schroeder, Lindon resident, addressed the council at this time. Mr.  
42 Schroeder stated he wanted to acknowledges the Lindon Chief of Police in keeping our  
43 city safe and he appreciates what the police department does. He stated he was sent  
44 pictures by his wife of shipping containers behind their property and removal of dirt near  
their property line. He has done some research and there has been one complaint. He has

2 put up retaining walls on the east side of their property. He feels the owner, Mr. Cook  
 4 should be treated the same as he has been. He acknowledges that Mr. Cook has cleaned  
 6 up weeds etc., but that doesn't mean he has moved any dirt. The city zoning tells us what  
 8 we can and cannot do. He has worked with Mr. Cowie and Mr. Florence who have  
 10 worked hard, but this is about Mr. Cook who disregards the rules of the city. He is  
 asking the council to work with Mr. Cowie and Mr. Florence to get Mr. Cook to follow  
 the rules. He pointed out that the council gives them the power to enforce the rules and  
 ordinances. Mayor Lundberg stated the council is aware of the situation and they fully  
 support staff to continue working at mitigating this situation.

#### 12 **4. COUNCIL REPORTS:**

14 **Councilmember Hoyt** – Councilmember Hoyt reported he appreciates the weekly  
 16 updates he receives from Chief Brower. He noted it is National Police Week this week.  
 The Police Dept. dinner is this Wednesday at the community center for the council from  
 6-8pm. He also reported he talked with Doug Smith at the new Kia project and great  
 18 things are happening down there and they have great things to say about Lindon. The  
 Parks and Recreation Dept. is very busy this time of year. They are training lifeguards  
 20 right now and the pool will be opening Memorial Day weekend. He also attended the  
 PG/Lindon Chamber golf tournament which was a fun event.

22 **Councilmember Vanchiere** – Councilmember Vanchiere reported he had the  
 24 opportunity to attend the Board meeting for the PG/Lindon Chamber of Commerce where  
 they had a good discussion on the need to get more Lindon businesses involved and to  
 26 follow-up on leads. There are a lot of great things coming up and he appreciates their  
 efforts. He will be meeting with a developer along with the Mayor to have discussion on  
 28 getting positive feedback and helpful information. He also gave an update on NPSWD,  
 noting they are replacing people who are retiring and things are going well there. They  
 30 are working on the RFP for the master plan on the transfer station.

32 **Councilmember Magleby** – Councilmember Magleby reported staff is working hard on  
 Lindon Days and he will be attending a meeting next week. They have exceeded the  
 34 sponsorship fund raising goal. He will be sending out some information on the ice cream  
 social to pick the ice cream flavors. He noted the Centennial Celebration is on the  
 36 agenda for tonight for discussion. He appreciates Mr. Bateman and staff on their work  
 with the centennial progress calendar and they would like to get input from the council.

38 **Councilmember Powell** – Councilmember Powell reported she is grateful for the Youth  
 40 Council and for the wonderful advisors and the outgoing and incoming members. She  
 also reported Kelly Johnson has informed her that the Great Utah Shakeout went very  
 42 well. She noted June 24<sup>th</sup> is the opening for a mock shelter for disaster relief. She also  
 reminded the council that September 11<sup>th</sup> is the annual 9/11 drill event where there will  
 44 be some special training and a dinner for the city council.

2 **Councilmember Broderick** – Councilmember Broderick reported he attended along  
with Juan Garrido the Deer Creek groundbreaking project (100 million). He noted it will  
4 take 3 years to complete; Deer Creek has served many people over the years.

6 **Mayor Lundberg** – Mayor Lundberg reported they are working on the Dowdle  
centennial puzzle and to please submit any comments. She also attended the Timp  
8 Special Services meeting along with Adam Cowie. They are proposing a multi-million-  
dollar project to reduce odors with the shoreline project that will connect into our trail;  
10 the Army Corps of Engineers will be involved. She also attended the St. Johns ground  
breaking that was a great event with Governor Cox in attendance. She will also be  
12 attending an upcoming ICSB conference with Jake Hoyt in Las Vegas. She appreciates  
Mike Florence’s work on making the conference arrangements.

14 **5. Administrator’s Report:** Mr. Cowie reported on the following items.

16 **Misc. Updates:**

- 18 • Next regular council meetings: June 5<sup>th</sup> & June 19<sup>th</sup>
- June 2023 newsletter assignment (due last week of May): Van Broderick
- 20 • Secondary Water updates (water metering project; water use; PG soon starting to  
install meters)
- 22 • Police Department Annual Recognition dinner; Community Center, May 17<sup>th</sup> @  
6pm
- 24 • Elections: Candidate filing period - June 1<sup>st</sup> through June 7<sup>th</sup>
- Misc. Items.

26 **6. Approval of Minutes** – The minutes of the regular City Council meeting of May  
28 1, 2023 will be reviewed.

30 COUNCILMEMBER MAGLEBY TO APPROVE THE MINUTES OF THE  
REGULAR CITY COUNCIL MEETING OF MAY 1, 2023 AS AMENDED.  
32 COUNCILMEMBER HOYT SECONDED THE MOTION. THE VOTE WAS  
RECORDED AS FOLLOWS:

34 COUNCILMEMBER HOYT	AYE
COUNCILMEMBER BRODERICK	AYE
36 COUNCILMEMBER POWELL	AYE
COUNCILMEMBER VANCHIERE	AYE
38 COUNCILMEMBER MAGLEBY	AYE

THE MOTION CARRIED UNANIMOUSLY.

40 **7. Consent Agenda Items** – There were no Consent Agenda items presented for  
42 approval.

44 **CURRENT BUSINESS**

2 **8. Public Hearing — Landscaping Ordinance Updates, Ordinance #2023-1-O.**

4 The Council will review and consider approval of Ordinance #2023-1-O adopting  
 6 updates for more waterwise landscaping standards in LCC 17.02, 17.18, 17.43,  
 17.45, 17.47, 17.48, 17.49, 17.50, 17.51, 17.54 and create Title 17.19 – Waterwise  
 Landscaping and Design.

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

12 Mike Florence, Community Development Director led this discussion item by  
 stating Lindon City is proposing to adopt a waterwise landscape ordinance that would  
 14 apply only to new residential (single-family and multi-family), commercial, industrial,  
 institutional, and public agency developments. The City has also included provisions that  
 16 if existing commercial/industrial development is voluntarily relandscaping more than  
 50% of their existing landscaping or redeveloping or adding building additions to the site  
 18 that would reconfigure the landscaping then the requirements of this ordinance would be  
 applicable. Central Utah Water Conservancy District has notified the city that in order for  
 20 residents to receive future rebates and to negotiate current agreements the city needs to  
 adopt a waterwise landscape ordinance.

22 He noted the planning commission has reviewed and recommended the ordinance  
 to the city. With that recommendation they had four main changes to the draft ordinance  
 24 that staff has included in the updated ordinance to the council which include:

- 26 a. A time limit of one year for residents to install landscaping with a six-  
 month extension.
- 28 b. Commercial trees are to be a 2” caliper. This is already found in most of  
 the zoning districts but will also be added to the draft waterwise landscape  
 ordinance so a majority of landscape standards are found in one section.
- 30 c. Side yard landscaping extends to where the side yard fence is installed.
- 32 d. Multi-family is identified in the code as a separate numbered section  
 instead of combined with single-family residential.

34 Mr. Florence explained that the Central Utah Water Conservancy District has four  
 main requirements for the adoption of the ordinance and are included below. The district  
 36 also has several landscape recommendations that are found in exhibit 2.

- 38 1. Lawn shall not be less than 8 feet wide at its narrowest point.
- 40 2. Lawn shall not exceed 35% of the total landscaped area in the front and side yards  
 for single-family residential. The landscape area does not include footprints of  
 buildings or structures, sidewalks, driveways, and other non-irrigated areas  
 intentionally left undeveloped.
- 42 a) Small residential lots, which have no back yards, which the total landscaped  
 area is less than 250 square feet, and which the front yard dimensions cannot  
 44 accommodate the minimum 8 feet wide lawn area requirement of the  
 landscaping requirements in section F, are exempt from the 8 feet minimum



- 2 width lawn area requirement and maximum of 35% lawn requirement.
3. Lawn shall not be installed in park strips, paths, or on slopes greater than 25% or  
4 4:1 grade.
4. In commercial, industrial, institutional, and multi-family development common  
6 area landscapes, lawn areas shall not exceed 20% of the total landscaped area,  
outside of active recreation areas.

8

10 Mr. Florence stated the original draft of the ordinance to the planning commission  
included irrigation requirements such as smart sense irrigation controllers. Staff has  
removed these ideas and may include those as recommendations in a landscape  
12 handbook.

14 Mr. Florence noted the city is proposing to amend those zoning district sections of  
the current city code where the call out for sod or grass is the only landscape option. A  
reference will be made to the proposed waterwise landscape ordinance.

16 Mr. Florence indicated that Lindon residents are eligible for rebates such as smart  
controllers, flip you part strip, landscaping incentives, and toilet replacements. CUWCD  
18 provided the city with expected landscape requirements and recommendations to adopt as  
part of the waterwise landscape ordinance. The requirements from CUWCD apply to new  
20 construction only. For single-family the 35% lawn standards apply only to the front and  
side yards. For multi-family, commercial and industrial development, lawn areas are  
22 limited to 20% of the total landscaped area. A development may still create an active  
recreation area which is an area that is dedicated to active play where lawn may be used  
24 as the playing surfaces. Examples of active recreation areas include sports fields, play  
areas, and other similar uses. Park strips less than eight feet are required to be planted  
26 with water-conserving plants that do not include lawn.

28 Mr. Florence then presented the Draft landscape ordinance, CUWCD landscape  
standards and the State of Utah Letter followed by discussion.

30 Mayor Lundberg called for any public comments. Hearing none she called for  
motion to close the public hearing.

32

34 COUNCILMEMBER POWELL MOVED TO CLOSE THE PUBLIC HEARING.  
COUNCILMEMBER VANCHIERE SECONDED THE MOTION. ALL PRESENT  
VOTED IN FAVOR. THE MOTION CARRIED.

36

38 Councilmember Powell expressed concerns with entities requiring or asking  
anything from the city business and that it could be a slippery slope with requirements  
with a lot of hands in the pot. She asked Mr. Florence for clarification on who would be  
40 approving the plans to meet these requirements. Mr. Florence stated on new construction  
the city would be the ones approving, however if it is current residents wanting to utilize  
42 the rebates, it would be the Central Utah Conservancy District. There was general  
discussion and clarification on the requirement to have a yard installed withing a year  
44 period.

2 Councilmember Broderick stated he will most likely vote no because of the  
residential portion stating to have a yard installed within a year. Mr. Florence stated that  
4 it was added by the Planning Commission and is not a requirement of CUWCD. The  
commission has concerns about the potential for residential homes to go years without a  
6 yard installed and wanted to encourage that. The current city code was discussed, and it  
was acknowledged that there are already certain parameters set up that could help keep  
8 yards maintained, even if landscaping isn't installed right away.

Councilmember Broderick questioned if this dictates our grant. Mr. Cowie let the  
10 council know that this could cause an issue with any future grants if we do not adopt  
those ordinance changes. Councilmember Vanchiere commented that it seems a small  
12 price to pay to have access to millions of dollars in grants in the future. Mayor Lundberg  
commented that she feels residents will act in good faith to follow through on the  
14 requirement.

Mr. Florence said he can add some language about irrigation. Mr. Cowie said this  
16 may provide more lenience than having nothing at all. Councilmember Powell stated she  
doesn't like the requirement, but an extension may help.

18 Councilmember Hoyt commented that the 1/2 acre lots in Lindon plays into this,  
stating the time it took him to get his yard landscaped. He stated he isn't opposed to  
20 adding more time to the requirement, and asked if this would pose a problem for the city.  
Discussion on the requirement time was discussed and clarified.

22 Following some additional discussion, the Council was in agreement to approve  
Ordinance #2023-1-O adopting updates for more waterwise landscaping standards as  
24 presented by staff.

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

28 COUNCILMEMBER VANCHIERE MOVED TO APPROVE ORDINANCE  
#2023-1-O ADOPTING UPDATES FOR MORE WATERWISE LANDSCAPING  
30 STANDARDS WITH THE IRRIGATION PORTION ADDED AS PRESENTED.  
COUNCILMEMBER MAGLEBY SECONDED THE MOTION. THE VOTE WAS

32 RECORDED AS FOLLOWS:  
COUNCILMEMBER HOYT AYE  
34 COUNCILMEMBER BRODERICK AYE  
COUNCILMEMBER POWELL AYE  
36 COUNCILMEMBER VANCHIERE AYE  
COUNCILMEMBER MAGLEBY AYE  
38 THE MOTION CARRIED UNANIMOUSLY

40 **9. Review and Action — Canal Drive Utility Replacement Project.** The Council  
will review and consider a recommendation by staff to reject all received bids due  
42 to the bid amounts significantly exceeding budgeted funds and the engineers  
estimates on this project. The City will re-bid this project again in the fall of 2023.  
44

2 Mr. Cowie led this agenda item by stating this project consists of replacing the  
 4 water main and the service lateral lines to each of the homes. The current service line is  
 6 only 28 years old and is experiencing significant failures due to hot soil, which is  
 8 corrosive soil that was backfilled. There were two (2) bids submitted on this project,  
 10 however both bids were above what was anticipated. The city is requesting bids be  
 12 rejected and the city will get new bids on this project in Fall of 2023, with the hope better  
 14 pricing will come with the winter work. Mr. Cowie did want to point out with the number  
 16 of homes included in this project, an additive was discussed, with the resurface of Canal  
 18 Drive and the breakdown of those cost and future cost for citizens and the city.

19 Following some general discussion, the Council was in agreement to approve  
 20 Ordinance #2023-1-O adopting updates for more waterwise landscaping standards as  
 22 presented by staff.

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

25 COUNCILMEMBER HOYT MOVED TO REJECT ALL OF THE CANAL  
 26 DRIVE UTILITY REPLACEMENT PROJECT BIDS. COUNCILMEMBER POWELL  
 27 SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

28 COUNCILMEMBER HOYT AYE  
 29 COUNCILMEMBER BRODERICK AYE  
 30 COUNCILMEMBER POWELL AYE  
 31 COUNCILMEMBER VANCHIERE AYE  
 32 COUNCILMEMBER MAGLEBY AYE  
 33 THE MOTION CARRIED UNANIMOUSLY.

34 **10. Discussion Item — Boards & Committees.** The Council will discuss the roles  
 35 and function of the Historic Preservation Commission, the Tree Board and  
 36 possible centennial activities for these or other groups.

37 Mayor Lundberg led this agenda item by stating this is just a discussion item to  
 38 review the boards and committee’s functions of the Historic Preservation Commission  
 39 and the Tree Board. Mayor Lundberg then invited Heath Bateman, Parks and Recreation  
 40 Director to join discussion and present areas he thought those boards and committees  
 41 could help with centennial celebration. Mr. Bateman presented the proposed Centennial  
 42 Activities and Events list to the council. Some potential future events and projects were  
 43 discussed. Mr. Bateman voiced potential changes that could be made to the museum, to  
 44 have greater access and safety to those items on display.

Councilmember Magleby stated that this item is to help gather some potential  
 names for the Historic Committee to help with these events so staff aren’t the ones  
 carrying it out. Councilmember Powell stated some ideas for the future of the Historic  
 Committee events.

Mayor Lundberg called for any further comments or discussion from the  
 council. Hearing none she moved on to the next agenda item.

2 **11. Review & Action — Placement of PARC Tax opinion question on November**  
 4 **2023 ballot; Resolution #2023-10-R.** The Council will consider Resolution #  
 6 2023-10-R, which outlines the ballot title and ballot proposition to submit an  
 8 opinion question to Lindon City residents on the November 7, 2023 Municipal  
 10 General Election Ballot regarding whether Lindon City should impose 0.1%  
 12 citywide sales and use tax to fund cultural and recreational facilities and ongoing  
 14 operations, and cultural organizations within Lindon City for a period of ten  
 16 years.

12 Mr. Cowie led this agenda item by stating the Lindon PARC Tax will be on the  
 14 election ballot this November for the residents of Lindon to decide if they want to  
 16 renew this sales use tax for another 10 years. PARC is an acronym for Parks, Arts,  
 18 Recreation & Culture. In 2013, 66.7% of Lindon City voters approved a 1/10th of 1%  
 20 (0.1%) increase in the local sales and use tax as a means of enhancing funding for  
 22 local recreational facilities and cultural organizations within Lindon City. The purpose of  
 24 the PARC Tax program is to support recreational facilities and cultural organizations that  
 26 enrich the overall quality of life for residents throughout Lindon city. The Parks, Arts,  
 Recreation & Culture (PARC) Program is committed to enhancing city recreational and  
 cultural facilities and providing fair and equitable access to PARC funding of cultural  
 organizations through grant opportunities.

22 Mr. Cowie stated the PARC Tax has been an amazing source of revenue to help  
 24 improve Lindon City. Revenue comes from all shoppers (Lindon Residents and Non-  
 26 Residents) whom shop and do business in Lindon. The City estimates that up to 45%-  
 55% of sales taxes received within Lindon are paid by individuals and businesses from  
 outside the City.

28 He noted other near-by cities have also passed a similar tax including Orem,  
 Pleasant Grove, Cedar Hills, American Fork, Provo, and Payson. All customers that shop  
 in those cities also pay the tax to the respective city. PARC Tax revenue may be used for  
 parks, trails, community arts, historic & cultural programs, the community center, pool  
 and potential grant funding for non-profit cultural organizations with a heavy presence in  
 Lindon.

34 Following some general discussion, the Council was in agreement to approve the  
 Placement of PARC Tax opinion question on November 2023 ballot; Resolution #2023-  
 10-R as presented by staff.

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

38  
 40 COUNCILMEMBER BRODERICK MOVED TO APPROVE RESOLUTION  
 #2023-10-R APPROVING PLACEMENT OF A PARC TAX OPINION QUESTION  
 ON THE NOVEMBER 2023 BALLOT AS PRESENTED. COUNCILMEMBER  
 42 POWELL SECONDED THE MOTION. THE VOTE WAS RECORDED AS  
 FOLLOWS:

44 COUNCILMEMBER HOYT AYE  
 COUNCILMEMBER BRODERICK AYE

2 COUNCILMEMBER POWELL AYE  
 COUNCILMEMBER VANCHIERE AYE  
 4 COUNCILMEMBER MAGLEBY AYE  
 THE MOTION CARRIED UNANIMOUSLY.

6

**12. Public Hearing — FY2023-24 Proposed Budget; Amend FY2023 Budget;**

8 **Resolution #2023-11-R.** The City Council will accept public comment as it  
 reviews and considers adoption of its FY2024 Proposed Budget, and acts to  
 10 amend the FY2023 budget and fee schedule. The Council will also give direction  
 on major budget issues and other city-wide budgetary matters. A public hearing  
 12 will be held on June 5, 2023 to amend the FY2023 budget and to adopt the  
 FY2024 Final Budget.

14

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

18

Kristen Colson Aaron and Chase Adams with the Lindon Finance Department  
 20 addressed the council for this agenda item. She then went over her presentation including  
 the changes that have been made to the Tentative Budget based on meetings with  
 22 Department Heads and from City Council during the Budget Work Session. This  
 Proposed Budget is a balanced budget with a citywide total of \$38,042,715. She noted the  
 24 local economy is slowing, but expected to remain healthy in the 2024 FY. Sales tax,  
 PARC tax and transit tax holding similar to 2023FY. The city is still experiencing  
 26 inflation, but the rate is decreasing. In March and April, the Consumer Price Index (CPI)  
 rose 5.0% and 4.9%, respectively, over the last 12 months, not seasonally adjusted.  
 28 Unemployment rate is still very low: 2.3% in Utah County for March 2023.

She noted economists expect a recession in the next 12 months, but we are unsure  
 30 of the impact, but we will watch the economy and monitor revenue and expenses as they  
 come in throughout the year. She would like to have feedback and direction from the  
 32 council for the Final Budget. The Final Budget will be presented at the City Council  
 Meeting on June 5<sup>th</sup>.

34 She then presented the FY2023 budget amendments & fee schedule amendments  
 along with the comparison of original and amended 2022-2023 budgets. She also went  
 36 over the proposed fee schedule changes for FY2022-2023 including a Building Permit  
 Reinstatement Fee \$100.00.

38 She then went over the Estimated Revenues noting the total city revenues are  
 28,522,184 (net fund balances and transfers).

40 She also presented the Fee Schedule Changes including Utility Rate Increases.  
 Garbage (Residential Only). Recycling, per can, Sewer Utility Fee, Storm Water and  
 42 Culinary Water (base and usage rates).

44 She then discussed the Citywide Expenditures by Object noting total expenditures  
 are \$33,809,150 (net of fund balances & Transfers).

2 **Budgeted Expenditures – Personnel:**

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

- 8 • Proposed Cost of living allowance (COLA) increase, effective July 8, 2023
  - 4.0% wage increases
  - 2.0% one-time payout
- 10 • Merit increase of 1 step on the pay scale (2.6%)
  - Conditioned upon employee evaluation score
  - Effective January 6, 2024
  - Staff can bring this back to City Council in December 2023 for final  
14 approval
- 16 • Cost of COLA and Merit increases (salary and benefits) = \$507,335
  - General Fund = \$420,755
  - Water Fund = \$26,505
  - 18 • Sewer Fund = \$14,840
  - Storm Water Fund = \$14,495
  - 20 • Recreation Fund = \$30,740
- 22 • Insurance Premiums
  - Medical insurance premiums will increase 5.5%
  - Dental insurance premiums will increase 0%
  - 24 • Overall, employee benefit allowance will increase \$52,255 for 2024FY
- 26 • New Positions
  - Police Officer
  - Water Technician
  - 28 • Storm Water Technician
  - HR Specialist/Administrative Assistant *\*\*New since our last meeting\*\**
- 30 • Salary Study
  - 20 positions proposed to be moved to higher pay ranges
    - 32 • Affects 30 employees
    - Most employees will move back steps as they move up ranges
      - 34 • Giving employees more “head room” before maxing out on  
pay ranges
      - Decreasing the potential impact on the budget
    - 36 • Fiscal impact will be \$60,710 (wages and benefits)
    - 38 • Included in this budget draft
    - 40 • Effective July 8, 2023 (except 1 position which was already  
approved to be effective in April)

42 **Budgeted Expenditures – Capital:**

- 42 • General Fund capital expenditures
  - 44 • \$100,000 for Public Safety Building (carport and solid walls instead of  
glass)
  - \$20,000 for police evidence storage shed

- 2           • \$415,000 for PW equipment and vehicles
  - 3           • \$240,000 for used dump truck
  - 4           • \$110,000 for truck and hoist
  - 5           • \$65,000 for flatbed truck
- 6           • \$158,000 for park improvements
  - 7           • \$102,000 for Pheasant Brook Park shade and parking lot
  - 8           • \$15,000 for Horse Transfer Station kiosks
  - 9           • \$41,000 for Vet Hall retaining wall
- 10          \$103,000 for Parks tractor, pickup, and salter bed
- 11          • Dedicated / restricted funds
  - 12          • Road Fund - \$2.4M for Road Capital Improvements
  - 13          • PARC Tax expenditures - \$263,000 to replace playground at Pioneer Park
  - 14          • Park Impact fee expenditures - \$60,000 for shade over spectator areas at Pheasant Brook Park
- 15          • Water Fund
  - 16          • \$3,050,000 for improvements to wells
  - 17          • \$445,000 for improvements to secondary water system
  - 18          • \$1,360,000 for improvements to culinary water system
- 19          • Sewer Fund
  - 20          • \$132,000 for sewer equipment
  - 21          • \$460,000 for Gillman Lane pipe upsizing
  - 22          • \$200,000 for Orem Plant Phosphorus project
  - 23          • \$53,500 for other sewer system improvements
  - 24          • \$80,000 for infiltration elimination
- 25          • Storm Water Fund
  - 26          • \$1,000,000 for main ditch piping (offset by grant)
  - 27          • \$600,000 for other storm water projects
- 28          • Recreation Fund
  - 29          • \$215,000 for multiple Aquatics Center improvements projects
  - 30          • \$40,000 for bridge over river in Aquatics Center
  - 31          • \$105,000 for multiple Community Center improvement projects
  - 32          • \$20,000 for "Rec on Wheels" cargo trailer

34  
 35           Mayor Lundberg brought up the issue of having Kelly Johnson, Emergency  
 36 Management Coordinator going to a full-time position or at least 30 hours so she can  
 37 have benefits. There was then some discussion regarding this matter. Mr. Cowie pointed  
 38 out these questions come up in various departments and this was not brought as an  
 39 agenda item to the council.

40           Mayor Lundberg stated she is suggesting a 30 hr. week with health benefits as she  
 41 is highly recommended and would be hard to replace; she goes above and beyond. There  
 42 was then some general discussion regarding this topic with several councilmembers  
 43 wanting additional information. Mr. Cowie stated he will bring numbers back at the next  
 44 meeting and revisit neighboring cities to see what they have in place and bring it back  
 before the council.



2 Mayor Lundberg called for any public comments. Hearing none she called for  
motion to close the public hearing.

4

COUNCILMEMBER POWELL MOVED TO CLOSE THE PUBLIC HEARING.  
6 COUNCILMEMBER MAGLEBY SECONDED THE MOTION. ALL PRESENT  
VOTED IN FAVOR. THE MOTION CARRIED.

8

Following some general discussion, the Council was in agreement to approve  
10 Resolution #2023-11-R adopting the FY2023-24 Proposed Budget and to Amend the  
FY2023 Budget as presented by staff.

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

14

COUNCILMEMBER HOYT MOVED TO APPROVE RESOLUTION #2023-  
16 11-R ADOPTING THE FY2023-24 PROPOSED BUDGET AND AMENDING THE  
FY2023 BUDGET AND FEE SCHEDULE WITH CHANGES AS PRESENTED.  
18 COUNCILMEMBER VANCHIERE SECONDED THE MOTION. THE VOTE WAS  
RECORDED AS FOLLOWS:

- 20 COUNCILMEMBER HOYT AYE
  - COUNCILMEMBER BRODERICK AYE
  - 22 COUNCILMEMBER POWELL AYE
  - COUNCILMEMBER VANCHIERE AYE
  - 24 COUNCILMEMBER MAGLEBY AYE
- THE MOTION CARRIED UNANIMOUSLY.

26

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

28

COUNCILMEMBER MAGLEBY MOVED TO RECESS THE LINDON CITY  
30 COUNCIL MEETING AND CONVENE AS THE LINDON CITY RDA.  
COUNCILMEMBER POWELL SECONDED THE MOTION. THE VOTE WAS  
32 RECORDED AS FOLLOWS:

- COUNCILMEMBER VANCHIERE AYE
  - 34 COUNCILMEMBER POWELL AYE
  - COUNCILMEMBER BRODERICK AYE
  - 36 COUNCILMEMBER MAGLEBY AYE
  - COUNCILMEMBER HOYT AYE
- 38 THE MOTION CARRIED UNANIMOUSLY.

40 BOARDMEMBER MAGLEBY MOVED TO ADJOURN THE LINDON RDA  
MEETING AND RECONVENE THE LINDON CITY COUNCIL MEETING.  
42 BOARDMEMBER VANCHIERE SECONDED THE MOTION. THE VOTE WAS  
RECORDED AS FOLLOWS:

- 44 BOARDMEMBER POWELL AYE
- BOARDMEMBER VANCHIERE AYE

2 BOARDMEMBER BRODERICK AYE  
 BOARDMEMBER MAGLEBY AYE  
 4 BOARDMEMBER HOYT AYE  
 THE MOTION CARRIED UNANIMOUSLY.

6

8 **14. Closed Executive Session** — The City Council will enter into a closed executive  
 session to discuss the potential purchase or sale of real property and to discuss  
 10 pending or reasonably imminent litigation per Utah State Code 52-4-205. This  
 session is closed to the public.

12 COUNCILMEMBER POWELL MOVED TO MOVE INTO CLOSED  
 EXECUTIVE SESSION FOR THE PURPOSE OF DISCUSSING THE SALE OF REAL  
 14 PROPERTY. COUNCILMEMBER MAGLEBY SECONDED THE MOTION. THE  
 VOTE WAS RECORDED AS FOLLOWS:

16 COUNCILMEMBER HOYT AYE  
 COUNCILMEMBER POWELL AYE  
 18 COUNCILMEMBER BRODERICK AYE  
 COUNCILMEMBER VANCHIERE AYE  
 20 COUNCILMEMBER MAGLEBY AYE

THE MOTION CARRIED UNANIMOUSLY.

22

24 COUNCILMEMBER VANCHIERE MOVED TO ADJOURN THE CLOSED  
 EXECUTIVE SESSION AND RECONVENE THE REGULAR CITY COUNCIL  
 MEETING. COUNCILMEMBER POWELL SECONDED THE MOTION. THE VOTE  
 26 WAS RECORDED AS FOLLOWS:

COUNCILMEMBER HOYT AYE  
 28 COUNCILMEMBER POWELL AYE  
 COUNCILMEMBER BRODERICK AYE  
 30 COUNCILMEMBER VANCHIERE AYE  
 COUNCILMEMBER MAGLEBY AYE

32 THE MOTION CARRIED UNANIMOUSLY.

34 Mayor Lundberg called for any further discussion or comments from the Council.  
 Hearing none she called for a motion to adjourn.

36

**Adjourn** –

38

40 COUNCILMEMBER BRODERICK MOVED TO ADJOURN THE MEETING  
 AT 9:55 PM. COUNCILMEMBER HOYT SECONDED THE MOTION. ALL  
 PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

42

Approved – June 5, 2023

44

2

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Kathryn A. Moosman, City Recorder

4

6

8 

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Carolyn O. Lundberg, Mayor

DRAFT

2 The Lindon City Council and Lindon City Planning Commission held a Joint Work  
3 session along with the General Plan Committee on **Wednesday, March 29, 2023 at 6:00**  
4 **p.m.** in the Lindon City Center, City Council Chambers, 100 North State Street, Lindon,  
5 Utah.

6 **WORK SESSION** – 6:00 P.M.

8 Conducting: Mike Florence, Community Development Director

10 **PRESENT**

- 11 Carolyn Lundberg, Mayor
- 12 Van Broderick, Councilmember
- 13 Daril Magleby, Councilmember
- 14 Jacob Hoyt, Councilmember
- 15 Randi Powell, Councilmember
- 16 Mike Vanchiere, Councilmember
- 17 Sharon Call, Chairperson
- 18 Mike Marchbanks, Commissioner
- 19 Rob Kallas, Commissioner
- 20 Steven Johnson, Commissioner
- 21 Jared Schauers, Commissioner
- 22 Scott Thompson, Commissioner

**ABSENT**

24 **Staff Present**

- 25 Adam Cowie, City Administrator
- 26 Mike Florence, Community Development Director
- 27 Mary Barnes, Planner II
- 28 Kathy Moosman, City Recorder

30 **General Plan Committee Members**

- 32 1. **Call to Order** – The meeting was called to order at 6:00 p.m. Mr. Florence  
33 welcomed the group and thanked them all for coming. Mr. Florence also  
34 introduced the representatives from Landmark Designs. He noted this is the last  
35 meeting that will be needed.
- 36 2. **Discussion Item** — **General Plan Meeting.** Land use, Transportation, Parks and  
37 other related general plan update items.

40 Mike Florence, Planning Director, opened the discussion by explaining the  
41 purpose of the meeting is to continue the process for updating the Lindon City general  
42 plan. He noted Landmark Design, General plan consultants, are in attendance to lead the  
43 discussion on updating the plan, the vision, goals and general plan elements.

44 Mr. Florence then turned the time over to Lisa with Landmark Designs who gave  
her presentation to the group.

2 Following the presentation there was some general discussion by the group  
regarding the general plan information presented.

4 **Adjourn** – The meeting was adjourned at 7:25 pm

6 Approved – June 5, 2023

8

10 Kathryn Moosman, City Recorder

12

14 Carolyn Lundberg, Mayor

16

18 Sharon Call, Chairperson

DRAFT

The Lindon City Council and Lindon City Planning Commission held a Joint Work session along with the General Plan Committee on Tuesday, **April 11, 2023 at 6:00 p.m.** in the Lindon City Community Center, 125 North Main Street, Lindon, Utah.

**WORK SESSION** – 6:00 P.M.

Conducting: Mike Florence, Community Development Director

**PRESENT**

- Carolyn Lundberg, Mayor
- Van Broderick, Councilmember
- Jacob Hoyt, Councilmember
- Mike Vanchiere, Councilmember
- Sharon Call, Chairperson
- Mike Marchbanks, Commissioner
- Rob Kallas, Commissioner
- Steven Johnson, Commissioner
- Jared Schauers, Commissioner
- Scott Thompson, Commissioner
- Karen Danielson, Commissioner

**ABSENT**

- Daril Magleby, Councilmember
- Randi Powell, Councilmember

**Staff Present**

- Adam Cowie, City Administrator
- Mike Florence, Community Development Director
- Mary Barnes, Associate Planner
- Kathy Moosman, City Recorder

1. **Call to Order** – The meeting was called to order at 6:00 p.m.
2. **Discussion Item** – Legislative updates

Mayor Lundberg welcomed the group and thanked them all for coming. She also introduced Karen Danielson, the newly appointed planning commissioner. Mayor Lundberg then played a video to the group. She then turned the time over to Mr. Florence for his presentation.

Mike Florence, Planning Director, opened the discussion by explaining the purpose of this meeting is to go over the legislative bills passed this year and to then have some discussion.

Following the presentation there was some general discussion by the group including the shared values by the council and commission in regards to issues in the city, and a vision for the city.

2  
4  
6  
8  
10  
12  
14  
16  
18

**Adjourn** – The meeting was adjourned at 7:10 pm

Approved – June 5, 2023

\_\_\_\_\_  
Kathryn Moosman, City Recorder

\_\_\_\_\_  
Carolyn Lundberg, Mayor

\_\_\_\_\_  
Sharon Call, Chairperson

DRAFT



**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.

There were no consent agenda items presented for approval.

- 8. Review & Action** — Adding Roadway Name to 900 East and 835 East. Per a request by Mayor Lundberg and residents of the City, the Council will consider adding a supplemental name to 900 East and 835 East street signs and maps in recognition of the temple being constructed nearby.  
*(20 minutes)*

The attached presentation and request to add a supplemental name to 900 East and 835 East were prepared and submitted by Mr. Stephen Ehat of Lindon. He contacted Mayor Lundberg and requested to present his ideas and slides to the full City Council.

If the Council chooses, a name may be selected to be installed on city street signs and maps in conjunction with the numbered street. The addresses of properties along the 900 E and/or 835 E roadways will not change. The named street will be secondary and supplemental to the existing numbered streets.

The estimated cost to the City of creating and replacing 13 new streets signs on both 900 East and 835 East is approximately \$1,055.00. A few additional hours of time by our engineers will be required to update GIS files and city street maps.

**Sample Motion:** I move to (approve, reject) adding a supplemental roadway name, “\_\_\_\_\_”, to 900 East and 835 East street signs and maps in recognition of the temple being constructed nearby (as presented or amended).

## BETWEEN 400 NORTH AND 140 NORTH

H. No.	Names	In Favor? Y/N	Remarks
384	Mark Brandt	Y	Yes!
383	Forrest & Deborah Phillips	Y	We love the idea!
364	Thom Pratt		
363	Vern & Amy Hart	Y	Yes!
363	Carston & Aubrey Work	Y	
350	Edward & Lynne Blaser	Y	Ed and I both like the idea!
345	Douglas & Sarah Allen	Y	As long as it doesn't cause address confusion.
336	Carol Anderson	Neutral	I am not opposed.
329	Jason Jensen		
847 E	Michael & Leann Nutig	Y	(Cor of 300 N) Sounds great!
313	Justin & Kendelle Butler	Y	Yes! For sure!
313	Peggy Ryskamp		
844 E	Brad & Sheryl Stevens	Neutral	(Cor of 300 N) No opinion either way. Not sure what the purpose of it would be.
846 E	Quinn & Megan Dawson	Y	(Cor of 300 N)
283	Jennifer Wilson		
267	Scott Healey		
253	Tori Woodruff		
237	Jason & Kimberlie Christiansen		
226	Nathan & Sarai Knudsen	Y	An awesome idea!
223	Dallan & Solveig Quass	Y	
223	Jared & Ethel Quass	Y	
223	Jayna Harris	Y	I love the idea!
210	Kayla Norman		
207	Ronald & Lona Simon	Y	A great idea! But we also need speed bumps or some kind of speed control as we will have more traffic when the temple is open.
194	Hector & Marsha Lopez	Y	We love it! Much nicer than just numbers!
193	Dan & Kate Lillywhite	Y/Neutral	Dan likes the idea. Kate is somewhat concerned about friends and neighbors who are not of our faith and doesn't think it will accomplish any purpose.
180	Craig & Jennifer Belliston	Y	Yes! As long as we don't have to change our address.
177	James & Felila Montoya		
164	Scott & Jackie Pettis		
163	Lucky & Tamara Morse	Y	We love the idea!
150	Robert & Jennifer Bell	Y	We like the idea!
149	Gary & Karie Godfrey	Y/Neutral	Gary is yes, Karie is neutral and would also suggest "Lane" be changed to "Drive" – "Temple View Drive"
149	Megan Millroy	Y	Could "Lane" be changed to Blvd or Street? Lane sounds small, but our road is really busy.
140	Dallen & Kelsey Ann Farley		
844 E	Scott Mahoney		(140 N)
862 E	David & Kathryn Rust	Y	(140 N) A great idea!
167 N	Stephen & Jeanine Ehat		(1150 N) <b>Think it is a really good idea.</b>

835 East

835 East (and 400 East?)

835 East (and 400 East?)

Temple View

# 1. The view

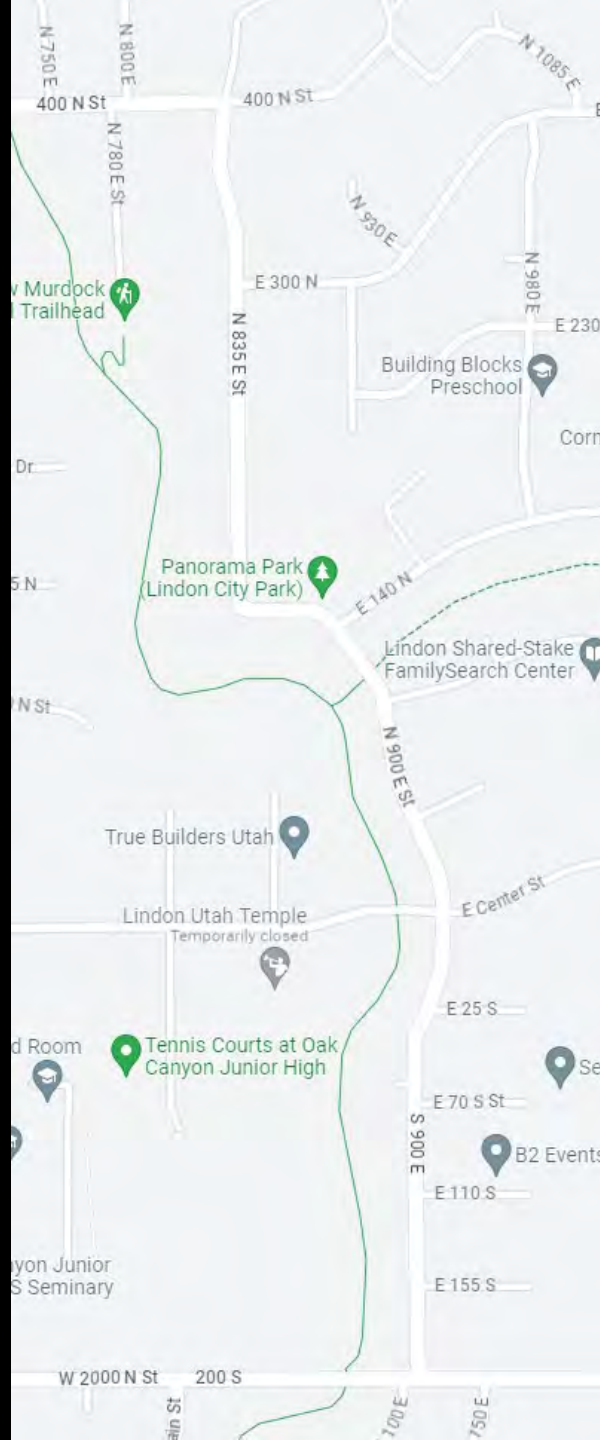


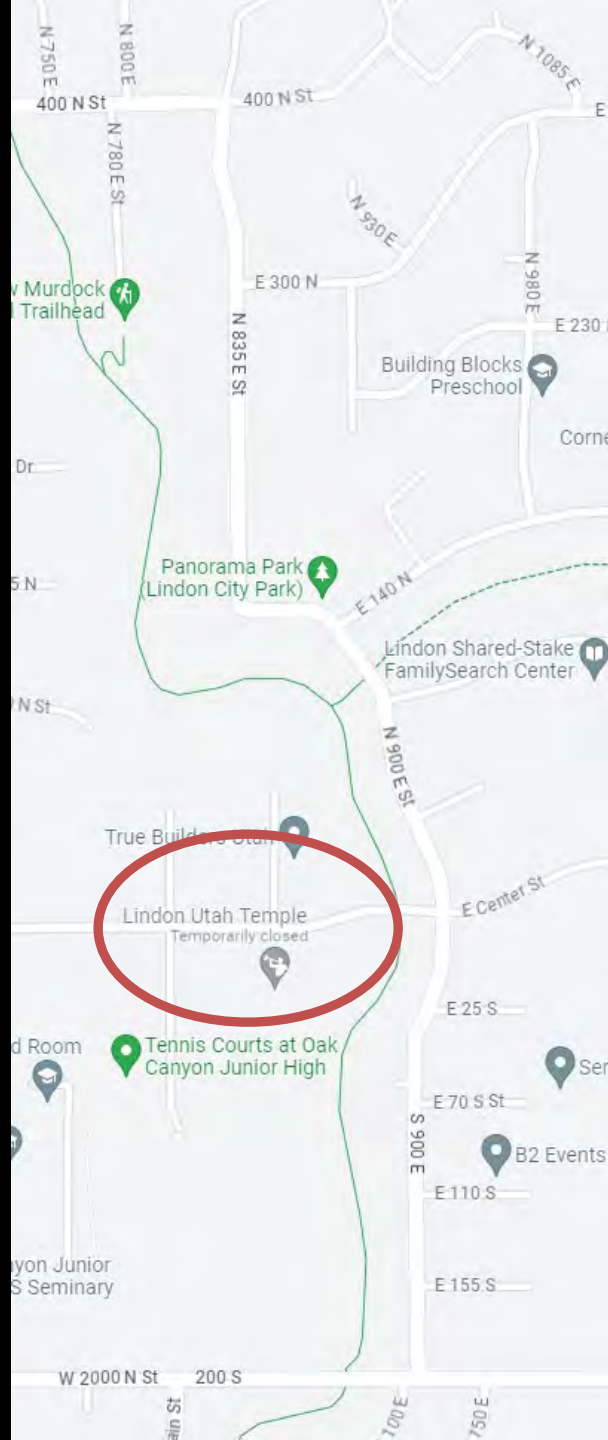
1. The view
2. Some options

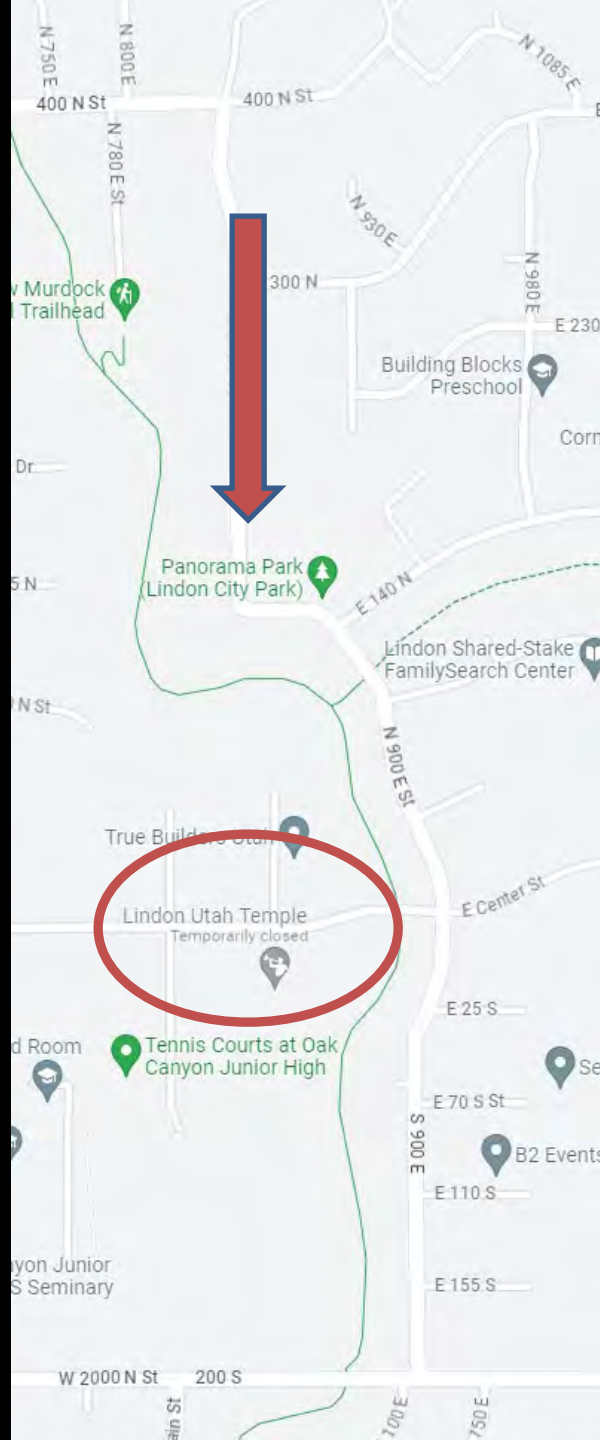
1. The view
2. Some options
3. Some possible concerns

1. The view
2. Some options
3. Some possible concerns
4. Some examples

The view



















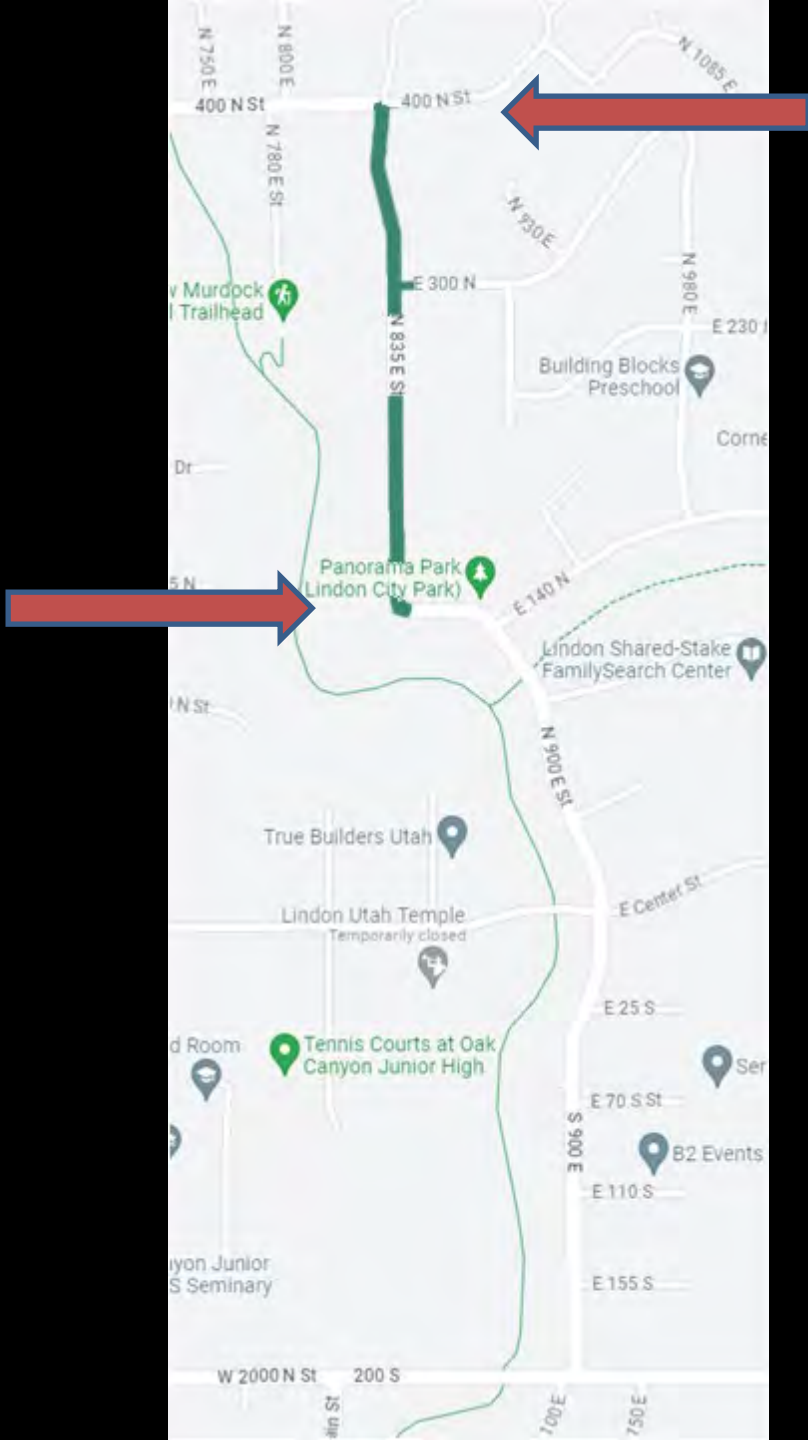




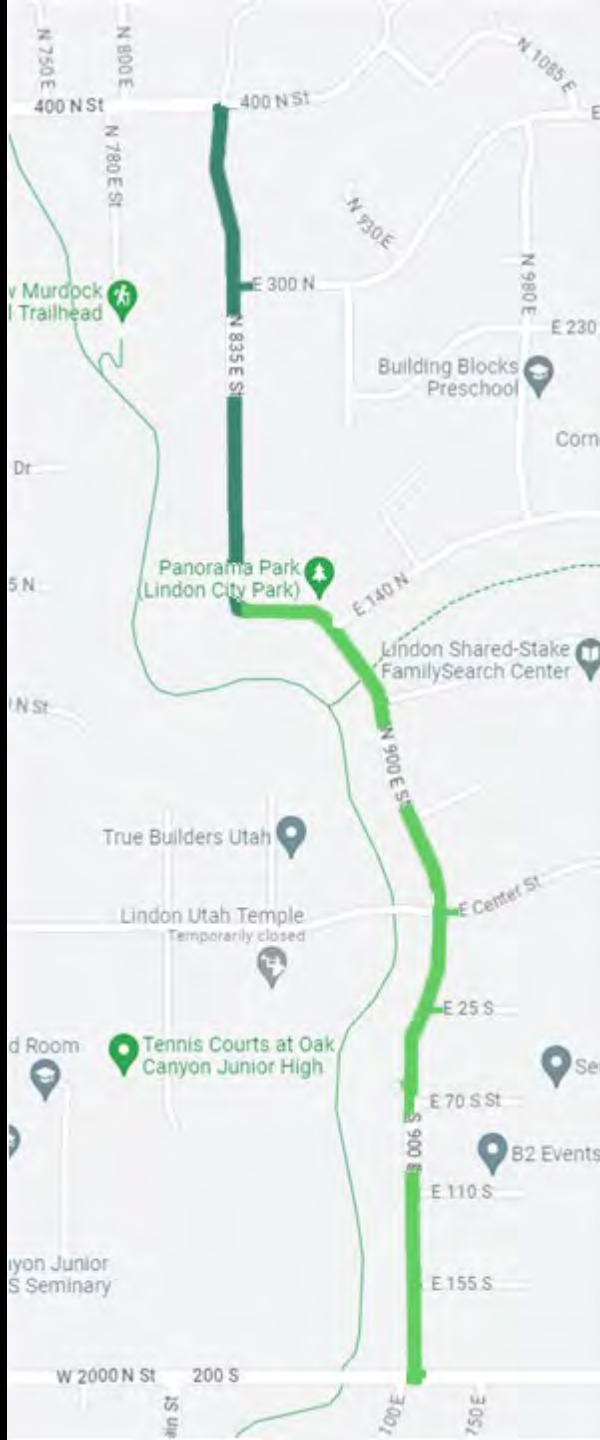




Some options

















400 NORTH

835 EAST  
TEMPLE VIEW LANE

400 NORTH

835 EAST  
TEMPLE VIEW

400 NORTH

TEMPLE VIEW LANE  
835 EAST



400 NORTH

TEMPLE VIEW  
835 EAST





## Real Property Address Search

Enter Address to search for:

Number	Direction	Street	Street Type	City/Location
<input type="text" value="ex. 100"/>	<input type="text" value="v"/>	<input type="text" value="ex. Center"/>	<input type="text" value="v"/>	<input type="text" value="Any"/>

All Records  Current Records Only

- Street
- Drive
- Circle
- Way
- Lane
- Avenue
- Boulevard
- Court
- Parkway
- Place
- Terrace

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Some possible concerns



835 East  
Temple View

Some examples





310  
**Mission San Francisco de Asis**  
Ornate, Spanish-style church & cemetery

**Mission Dolores Cemetery**

**Mission Dolores Historic Cemetery**

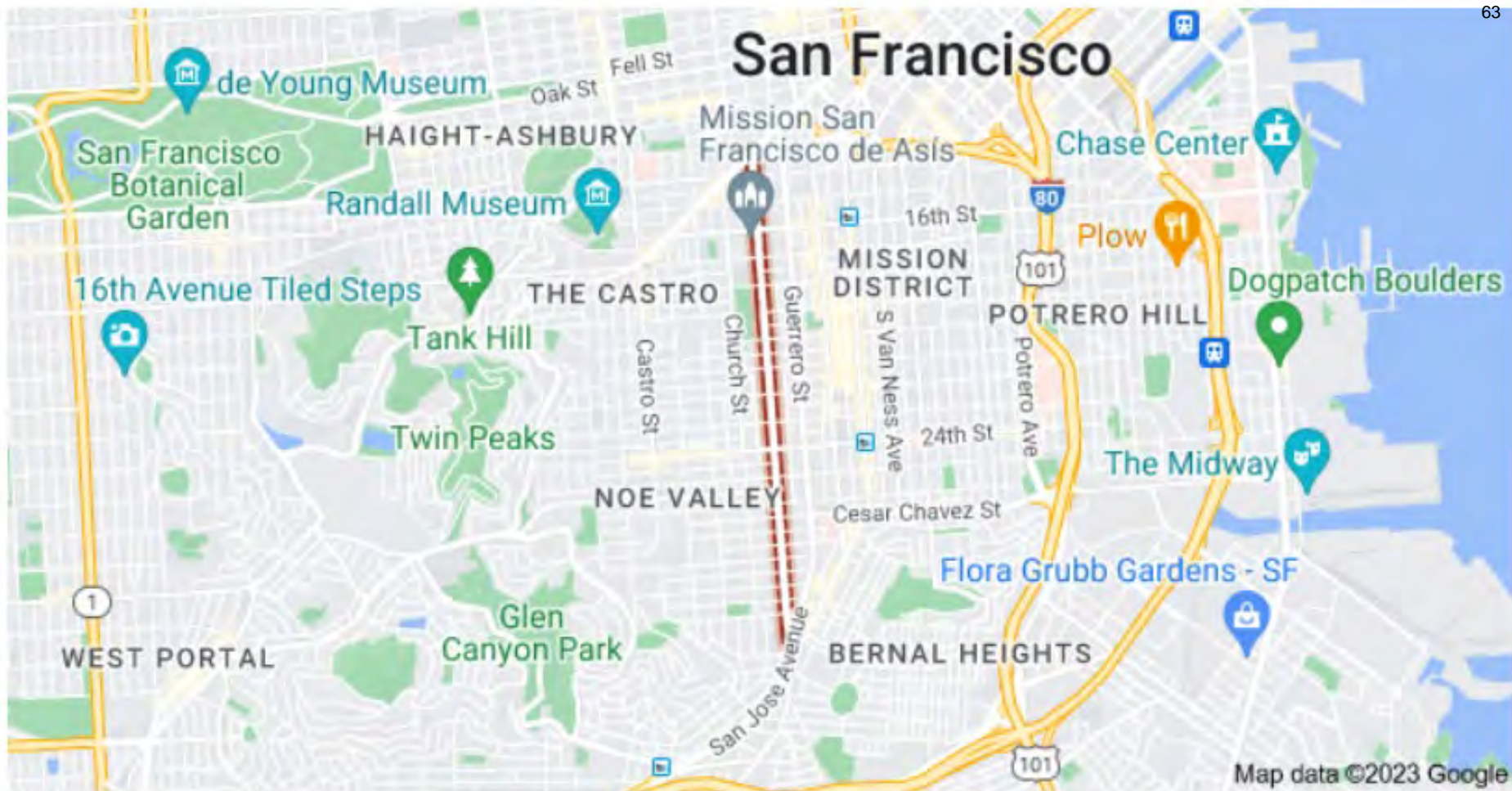
**Old Mission Dolores Museum**

Chula Ln

Chula Ln

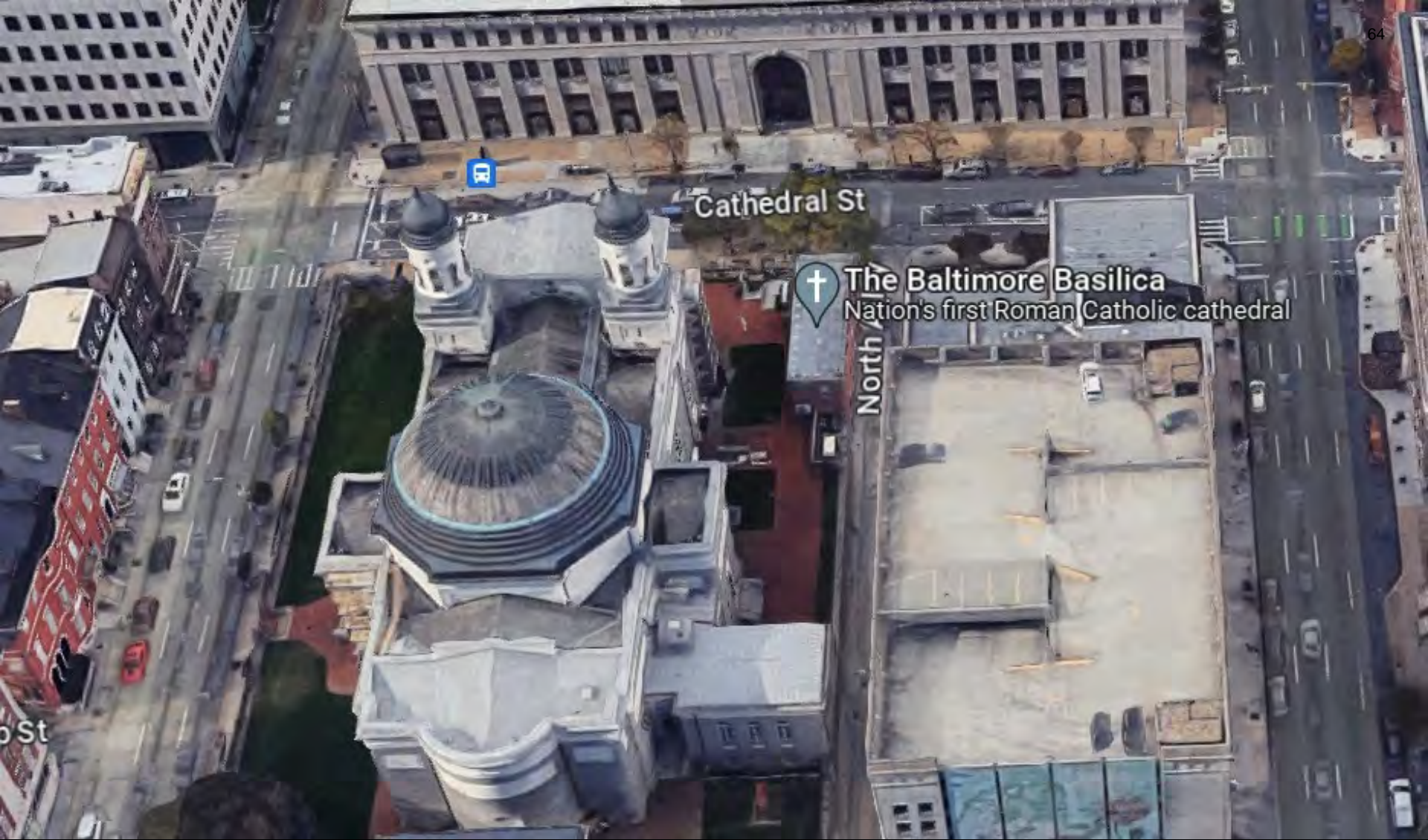
16th St





Dolores St

San Francisco, CA



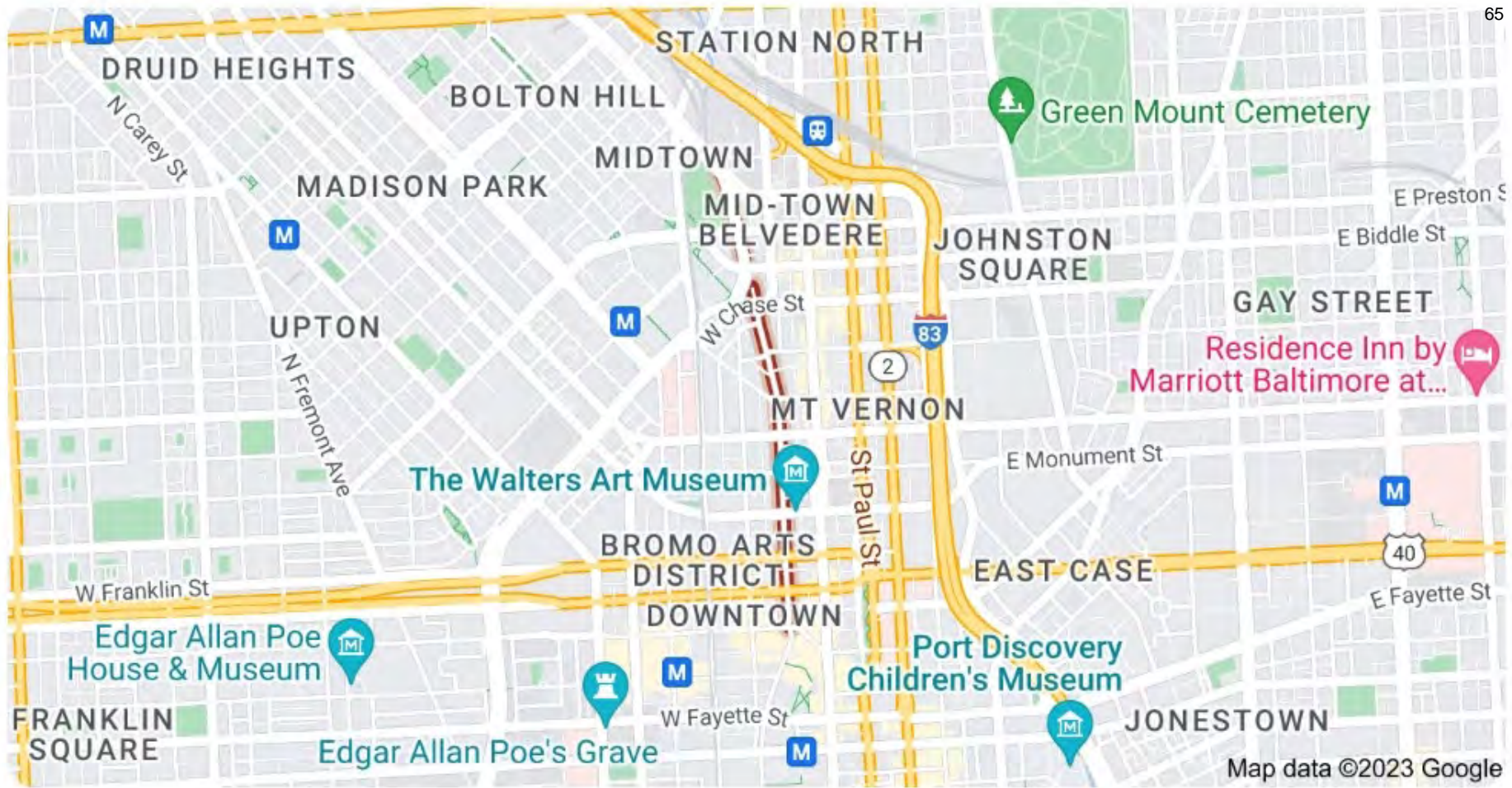
Cathedral St

⊕ The Baltimore Basilica  
Nation's first Roman Catholic cathedral

North

o St





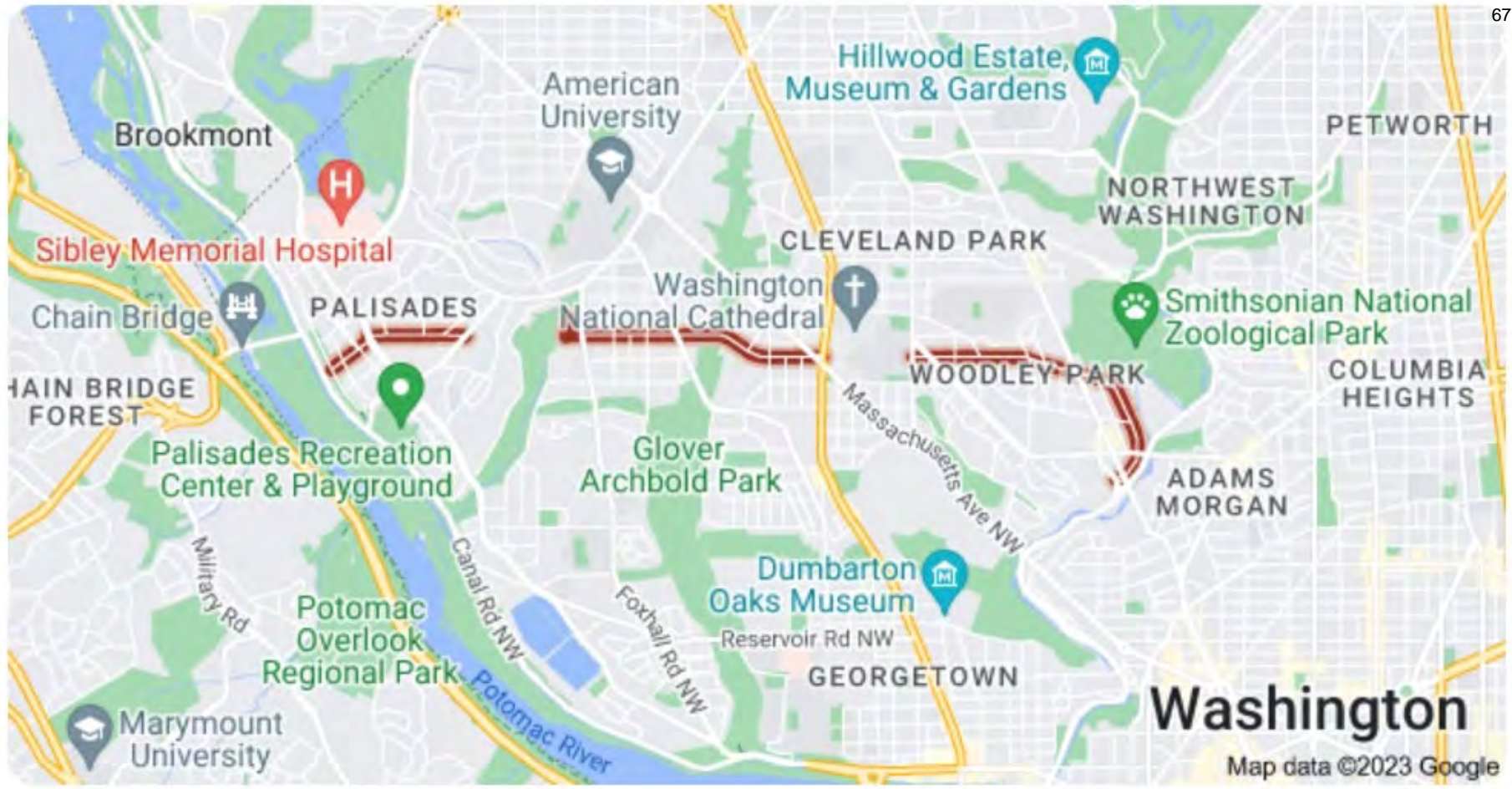
# Cathedral St

Baltimore, MD 21201









# Cathedral Ave NW

Washington, DC



**SYNAGOGUE LANE**  
*Jew Town*  
COCHIN - 682002







## Synagogue Ln

Jew Town, Kappalandimukku, Mattancherry, Kochi, Kerala 682002, India

# 'A real honor': Salt Lake City to rename section of street after longtime reverend

By Carter Williams, KSL.com | Posted - Aug. 26, 2021 at 9:09 a.m.



The Rev. France Davis speaks at Calvary Baptist Church in Salt Lake City on April 28, 2019. The Salt Lake City Council voted on Tuesday to rename a section of Harvard Avenue to honor Rev. Davis. (Scott G Winterton, Deseret News)













“Fellowship Plaza”?  
“Fellowship Court”?  
“Fellowship Place”?







The Bern Switzerland Temple is located at [Tempelstrasse 2](#) in Zollikofen, Switzerland



The Bountiful Utah Temple has nearby a residential street named **“Temple Hill Circle”**





Just to the north of the Cedar City Utah Temple is the  
"Temple Cove" development on "Temple Cove Drive"





The south property line of the Columbia River Washington Temple has residences on **“Temple Meadow Lane”**



The north side of the Idaho Falls Idaho Temple has a street named **“Temple Place”**





The Indianapolis Indiana Temple is located on “**Temple Drive**” in Carmel, Indiana



The Jordan River Temple is located on a three-mile stretch of 1300 West that is named **“South Temple Drive,”** across the street from **“Temple Vista Lane”**





Las Vegas Nevada Temple is located on **“Temple View Drive”**





At the east border of the Logan Utah Temple is a residential street named “**East Temple Heights Drive**”





The Madrid Spain Temple is located on “Calle Del Templo”



The Manila Philippines Temple is located on “**Temple Drive**”





The Meridian Idaho Temple is next to the one-mile long **“West Temple Drive”**





The Palmyra New York Temple is located on “**Temple Road**”



A residential street on the north border of the Payson Utah Temple is named **“West Temple Rim Lane”**





The Portland Oregon Temple is bounded by “**Temple Way**”



The Preston England Temple is located on “**Temple Way**”





The Provo Utah Temple is surrounded “N. Temple Drive,”  
“Temple Hill Drive,” and “Temple View Drive”





The Salt Lake Temple is bounded by “North Temple,”  
“South Temple,” and “West Temple” Streets



The Snowflake Arizona Temple is next to a residential street named **"S. Temple Circle"**





The Star Valley Wyoming Temple grounds are surrounded by “**Temple View Loop**”



The Twin Falls Idaho Temple is bounded by “North Temple Drive”  
and “South Temple Drive”



- 9. Public Hearing: FY 2024 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) 2024 budget. The proposed transfers are as follows: Solid Waste Collection Fund \$28,400 (3.9% of fund expenditures); Storm Water Drainage Fund \$105,672 (4.1% of fund expenditures); and Telecommunications Fund \$2,000 (5.0% of fund expenditures). These transfers are primarily intended to cover administrative costs and overhead of operating the enterprise funds but will also be used in supplementing such city services as fire, police, street maintenance, parks & recreation, and other city functions. Similar transfers have been made annually from the enterprise funds to the General Fund in order to help maintain low property taxes in Lindon. These transfers are of funds which are not classified as an allocation of costs between funds. These amounts will not be repaid. No motions will be made as this hearing is to only receive and consider public comment on the proposed enterprise fund transfers. *(15 minutes)*

**No motion is required for this item. State code only requires that a public hearing be held to accept public comment on the proposed transfers. The decision to approve, deny, or modify the transfers will be made as part of the FY2024 budget adoption agenda item.**



# 2023-2024 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, 2023 - June 30, 2024), the following enterprise funds will be transferring funds to the General Fund (noted % is of total fund expenditures):

Solid Waste Collection Fund	\$28,400 (3.9%)
Storm Water Drainage Fund	\$105,672 (4.1%)
Telecommunications Fund	\$2,000 (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 5, 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 2023-2024 Budget.

### Why does Lindon transfer these funds?

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

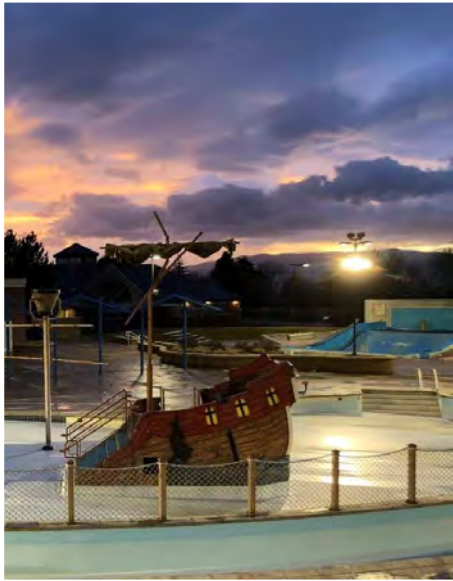
Thank you for your support and involvement as a customer of Lindon City's utilities.



**10. Public Hearing — Fiscal Year 2024 (FY2024) Final Budget Adoption; Amend FY2023**

**Budget; Ordinance #2023-8-O.** Kristen Aaron, Lindon City Finance Director, will present the final Lindon City Budget documents for fiscal year 2023-2024 (FY2024) beginning July 1, 2023. The tentative budget for FY2024 was approved in a public hearing on March 20, 2023. The City Council also held a public hearing on May 15, 2023 where the proposed budget was adopted and budget issues were discussed in detail. The City Council will review and adopt the amended budget for FY2023, will review and adopt the final budget for FY2024, 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. *(45 minutes)*

**Sample Motion:** I move to (approve, reject) Ordinance #2023-8-O adopting the Fiscal Year 2024 (FY2024) final budget and amending the FY2023 budget (as presented or amended).



# Lindon City Council

June 5, 2023



# Agenda

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

# Fund Balances

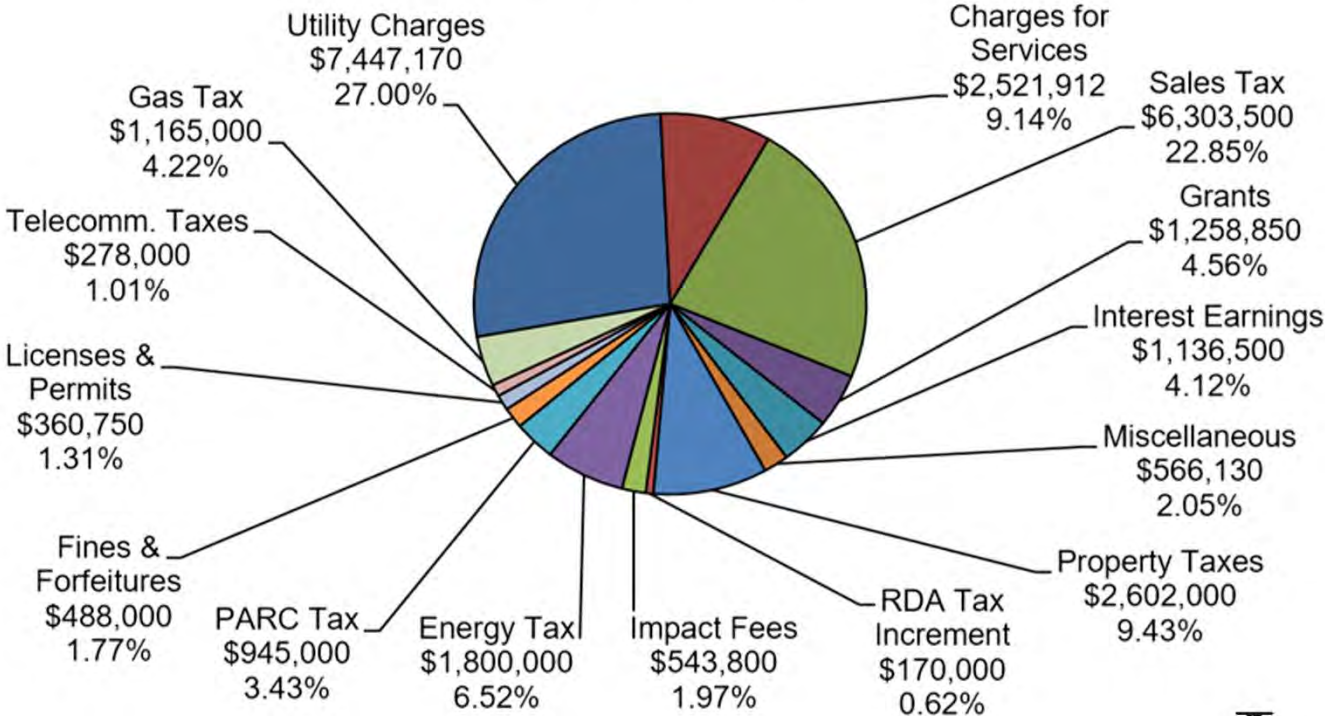
	Governmental Funds								Proprietary Funds						Total All Funds
	General	RDA	PARC Tax	Corona Relief	Roads CIP	Parks CIP	Facilities CIP	Debt Svc	Water	Sewer	Garbage	Storm	Recreation	Telecomm.	
<b>Beginning Balances</b>	<b>4,212,447</b>	<b>1,272,215</b>	<b>637,541</b>	-	<b>4,525,935</b>	<b>766,737</b>	<b>932,643</b>	-	<b>7,274,866</b>	<b>1,843,244</b>	<b>52,065</b>	<b>2,089,124</b>	<b>1,475,480</b>	<b>2,934</b>	<b>25,085,230</b>
<b>Revenues</b>															
Program revenues															
Charges for services	2,339,337								3,298,690	2,117,580	710,000	1,320,900	991,325	40,000	10,817,832
Impact Fees	15,700				6,000	300,000			115,500	61,600		45,000			543,800
Grants and contributions	60,000			-					400,000			750,000	48,850		1,258,850
General revenues															
Property taxes	2,602,000														2,602,000
Sales tax	6,303,500														6,303,500
Other taxes	2,078,000	170,000	945,000		1,165,000										4,358,000
Other	1,316,250	46,500	42,000	-	150,000	-			118,920	19,960		-	9,000	-	1,702,630
<b>Total revenues</b>	<b>14,714,787</b>	<b>216,500</b>	<b>987,000</b>	-	<b>1,321,000</b>	<b>300,000</b>	-	-	<b>3,933,110</b>	<b>2,199,140</b>	<b>710,000</b>	<b>2,115,900</b>	<b>1,049,175</b>	<b>40,000</b>	<b>27,586,612</b>
<b>Transfers In</b>	-	-	-	-	<b>500,000</b>	-	-	<b>491,290</b>	-	<b>500,000</b>	<b>10,000</b>	-	<b>737,450</b>	-	<b>2,238,740</b>
<b>Expenses</b>															
General government	5,728,785	38,100													5,766,885
Public safety	5,576,615														5,576,615
Streets	552,885				176,500										729,385
Parks and recreation	1,243,625		743,225												1,986,850
Capital projects		-			2,400,000	60,000									2,460,000
Debt Service								491,290							491,290
Water									8,395,109						8,395,109
Sewer										2,799,032					2,799,032
Solid Waste											708,650				708,650
Storm Water Drainage												2,588,492			2,588,492
Recreation Fund													2,864,135		2,864,135
Telecomm. Fund														40,000	40,000
<b>Total expenses</b>	<b>13,101,910</b>	<b>38,100</b>	<b>743,225</b>	-	<b>2,576,500</b>	<b>60,000</b>	-	<b>491,290</b>	<b>8,395,109</b>	<b>2,799,032</b>	<b>708,650</b>	<b>2,588,492</b>	<b>2,864,135</b>	<b>40,000</b>	<b>34,406,443</b>
<b>Transfers Out</b>	<b>2,053,740</b>	-	<b>185,000</b>	-	-	-	-	-	-	-	-	-	-	-	<b>2,238,740</b>
<b>Ending Balances</b>	<b>3,771,584</b>	<b>1,450,615</b>	<b>696,316</b>	-	<b>3,770,435</b>	<b>1,006,737</b>	<b>932,643</b>	-	<b>2,812,867</b>	<b>1,743,351</b>	<b>63,415</b>	<b>1,616,532</b>	<b>397,970</b>	<b>2,934</b>	<b>18,265,399</b>
<b>Percent Change</b>	<b>-10.5%</b>	<b>14.0%</b>	<b>9.2%</b>	<b>0.0%</b>	<b>-16.7%</b>	<b>31.3%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>-61.3%</b>	<b>-5.4%</b>	<b>21.8%</b>	<b>-22.6%</b>	<b>-73.0%</b>	<b>0.0%</b>	<b>-27.2%</b>

28.2%



# Estimated Revenues

**Where the Money Comes From**  
**Total City Revenues = \$27,586,612**  
**Net of fund balances and transfers**





## Fee Schedule Changes

- Utility Rate Increases

- Water 3% on base and usage
- Sewer 7% on base and usage
- Storm Water 2%
- Garbage 4.5%
- Recycling 2%

	<u>2022-23</u>	<u>2023-24</u>
Water Base	\$28.80	\$29.66
Water Usage	\$14.80	\$15.24
Sewer Base	\$23.18	\$24.80
Sewer Usage	\$24.48	\$26.16
Secondary Water	\$10.00	\$10.00
Garbage	\$11.55	\$12.07
Recycling	\$5.00	\$5.10
Storm Water	\$11.01	\$11.23
Franchise Tax	<u>\$7.73</u>	<u>\$8.06</u>
Total	\$136.55	\$142.32
<b>Increase</b>		<b>\$5.77</b>

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

**LINDON**

# Fee Schedule Changes

- **Culinary Water**

- Base Rate

ZONES	METER SIZE						
	1"	1 ½"	2"	3"	4"	6"	8"
Below North Union Canal	\$28.80 <b>\$29.66</b>	\$56.35 <b>\$58.04</b>	\$89.43 <b>\$92.11</b>	\$194.18 <b>\$200.01</b>	\$348.53 <b>\$358.99</b>	\$717.67 <b>\$739.20</b>	\$883.26 <b>\$909.76</b>
Above North Union Canal	\$33.43 <b>\$34.43</b>	\$60.99 <b>\$62.82</b>	\$94.07 <b>\$96.89</b>	\$198.81 <b>\$204.77</b>	\$353.17 <b>\$363.77</b>	\$722.51 <b>\$744.19</b>	\$887.89 <b>\$914.53</b>
Upper Foothills	\$48.20 <b>\$49.65</b>	\$75.77 <b>\$78.04</b>	\$108.85 <b>\$112.12</b>	\$213.59 <b>\$220.00</b>	\$367.94 <b>\$378.98</b>	\$737.29 <b>\$759.41</b>	\$902.67 <b>\$929.75</b>

- Usage Rate

ZONES	BLOCK			
	1	2	3	4
Below North Union Canal	\$1.72 <b>\$1.77</b>	\$2.24 <b>\$2.31</b>	\$3.02 <b>\$3.11</b>	\$4.13 <b>\$4.25</b>
Above North Union Canal	\$2.12 <b>\$2.18</b>	\$2.76 <b>\$2.84</b>	\$3.72 <b>\$3.83</b>	\$5.09 <b>\$5.24</b>
Upper Foothills	\$2.12 <b>\$2.18</b>	\$2.76 <b>\$2.84</b>	\$3.72 <b>\$3.83</b>	\$5.09 <b>\$5.24</b>

# Fee Schedule Changes

• <b>Garbage (Residential Only)</b>		
• First garbage can	\$11.55	\$12.07
• Each additional garbage can	\$9.90	\$10.35
• <b>Recycling, per can</b>	\$5.00	\$5.10
• <b>Sewer Utility Fee</b>		
• Base Rate	\$23.18	\$24.80
• Usage Rate	\$3.06	\$3.27
• <b>Storm Water</b>	\$11.01	\$11.23
• <b>Certified Tax Rate</b> (Lindon City's portion of property tax)	TBD by Utah County	


 The logo for the City of Lindon, featuring the word "LINDON" in a serif font with a stylized "L" that has a decorative flourish.

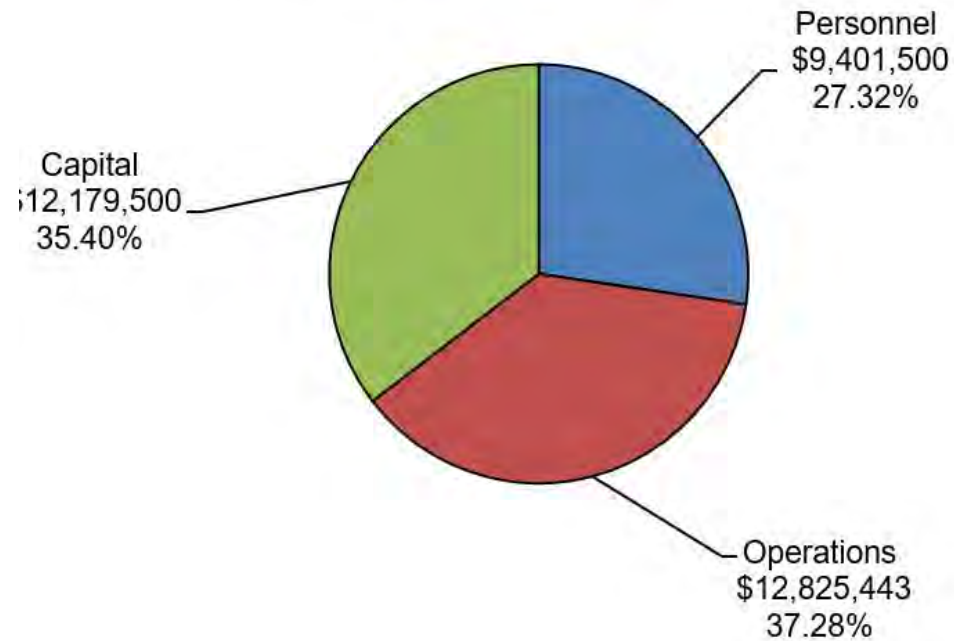


# Budgeted Expenditures

## Citywide Expenditures by Object

Total Expenditures = \$34,406,443

Net of fund balances and transfers



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# Budgeted Expenditures - Personnel

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

## Annual Change

Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	AVG
8.5%	8.3%	8.6%	9.1%	8.5%	8.3%	8.2%	7.7%	7.1%	6.5%	6.4%	6.0%	7.8%

- Proposed Cost of living allowance (COLA) increase, effective July 8, 2023
  - 4.0% wage increases
  - 2.0% one-time payout


 The logo for Lindon, featuring the word "LINDON" in a serif font. The letter "L" is significantly larger and stylized, with a horizontal bar extending to the right, partially overlapping the "I".

# Budgeted Expenditures - Personnel

- Merit increase of 1 step on the pay scale (2.6%)
  - Conditioned upon employee evaluation score
  - Effective January 6, 2024
  - Staff can bring this back to City Council in December 2023 for final approval
- Cost of COLA and Merit increases (salary and benefits) = \$512,150
  - General Fund = \$425,570
  - Water Fund = \$26,505
  - Sewer Fund = \$14,840
  - Storm Water Fund = \$14,495
  - Recreation Fund = \$30,740



# Budgeted Expenditures - Personnel

- Insurance Premiums
  - Medical insurance premiums will increase 5.5%
  - Dental insurance premiums will increase 0%
  - Overall, employee benefit allowance will increase \$49,625 for 2024FY
- New Positions
  - Police Officer
  - Water System Operator I
  - Storm Water Operator I
  - HR Generalist *\*\*Changed from full-time to part-time since our last meeting\*\**
- Position Change
  - Change Emergency Management Coordinator from part-time to full-time

## Budgeted Expenditures - Personnel

Position	R	S	\$/Hr	Hrs/Wk	Annual	Benefits	Total Comp	Y	N
Police Officer	19	3	\$29.54	40	\$61,443	\$49,162	\$110,605		
Water System Operator I	12	2	\$19.18	40	\$39,895	\$35,462	\$75,357		
Storm Water Operator I	12	2	\$19.18	40	\$39,895	\$35,462	\$75,357		
HR Generalist	19	5	\$33.01	28	\$48,063	\$3,715	\$51,778		
Emergency Mgmt Coord.	16	4	\$26.56	30	\$41,434	\$35,904	\$77,338		

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## M E M O R A N D U M

To: Mayor Lundberg and City Council Members  
 From: Chase Adams  
 Date: May 26, 2023  
 Re: New Positions/Position Changes for Fiscal Year 2023–2024

Distinguished Mayor and Council,

In our last budget meeting (Monday, May 15, 2023), you requested more details on the financial impact of each of the new positions proposed in the fiscal year 2023–2024 budget. This memorandum intends to answer that request.

The proposed budget includes a proposal for 4 new positions—3 full-time and 1 part-time—and a position change from part-time to full-time. The proposed 3 full-time positions include:

- Water Systems Maintenance Operator I,
- Storm Water Operator I, and
- Police Officer.

The part-time position is a Human Resources Generalist. The position change is to the Emergency Management Coordinator's hours (moving from 25 per week to 30) and to include benefits.

Table 1 below summarizes the new positions and position changes proposed in the budget.



Table 1

**FY 24 New Positions/Position Changes**

Job Title	Range	Step	Hrly Wage	Wkly Hrs	Annual Salary	Total Benefits	Total Comp
Water Sys. Maint. Operator I	12	2	\$19.18	40	\$39,894.40	\$35,462.21	\$75,356.61
Storm Water Operator I	12	2	\$19.18	40	\$39,894.40	\$35,462.21	\$75,356.61
Police Officer	19	3	\$29.54	40	\$61,443.20	\$49,162.39	\$110,605.59
Emerg. Mgmt. Coord.	16	4	\$26.56	30	\$41,433.60	\$35,903.95	\$77,337.55
HR Generalist	19	5	\$33.01	28	\$48,062.56	\$3,715.24	\$51,777.80

As you see in Table 1 above, the Water Systems Maintenance Operator I and the Storm Water Operator I are both proposed at range 12 step 2 (\$39,894.40 annually), the Police Officer is proposed at range 19 step 3 (\$61,443.20 annually), and the Emergency Management Coordinator is proposed at range 11 step 5 (\$61,443.20 annually). The part-time Human Resources Generalist is proposed at range 19 step 5 (\$48,062.56 annually).

Total benefits for the Water Systems Maintenance Operator I and the Storm Water Operator I are both expected to be \$35,462.21; the Police Officer is expected to be \$49,162.39; the Emergency Management Coordinator is expected to be \$35,903.95; and the part-time Human Resources Generalist is expected to be \$3,715.24.

The resultant total compensation for the Water Systems Maintenance Operator I and the Storm Water Operator I are each expected to be \$75,356.61; the Police Officer is expected to be \$110,605.59; the Emergency Management Coordinator is expected to be \$77,337.55; and the part-time Human Resources Generalist is expected to be \$51,777.80. The total additional compensation for the proposed positions is \$390,434.15.

For the current fiscal year (fiscal year 2022–2023), we budget the Emergency Management Coordinator without benefits, working 25 hours per week. Table 2 below shows the difference between the position’s current total compensation, the proposal in the fiscal year 2023–2024 budget of 30 hours plus benefits, and full-time hours and benefits.

Table 2

**Emergency Management Coordinator Comparison**

<b>Job Title</b>	<b>Range</b>	<b>Step</b>	<b>Hrly Wage</b>	<b>Wkly Hrs</b>	<b>Annual Salary</b>	<b>Total Benefits</b>	<b>Total Comp</b>
Emerg. Mgmt. Coord.	16	4	\$ 26.56	25	\$34,528.00	\$2,669.01	\$37,197.01
Emerg. Mgmt. Coord.	16	4	\$ 26.56	30	\$41,433.60	\$35,903.95	\$77,337.55
Emerg. Mgmt. Coord.	16	4	\$ 26.56	40	\$55,244.80	\$39,868.65	\$95,113.45

The difference in total compensation from 25 hours, unbenefited to 30 hours, benefited is \$40,140.53. The additional 10 hour jump from 30 hours to 40 hours, benefited is an additional \$17,775.90 (or \$57,916.44 more than part-time, unbenefited). Said differently, that's nearly 108% increase from part-time, unbenefited to 30 hours, benefited and an additional nearly 23% increase from 30 to 40 hours, benefited.

If you have any questions or concerns, please let me know. I am happy to provide more details or help in any way I can.

Sincerely,

Chase Adams

### Designated Emergency Manager Positions within Utah County

CITY	Designated Position	FT / PT	Position Assigned / NOTES
Alpine	No	-	<b>City Engineer/Fire Chief</b> – part of responsibilities
American Fork	No	-	<b>Fire Chief</b> – part of responsibilities.
BYU	Yes	FT	Sole Responsibility
Cedar Hills	No	-	Contract with American Fork
Eagle Mountain	Yes	FT	Sole Responsibility
Elk Ridge	No	-	County
Fairfield	No	-	County
Genola	No	-	Contract with Santaquin
Goshen	No	-	County
Highland	No	-	<b>Fire Chief</b> – part of responsibilities.
Lehi	Yes	FT	Sole Responsibility
Lindon	Yes	PT	Sole Responsibility
Mapleton	No	-	<b>Fire and Police Chief</b> – part of responsibilities
Orem	Yes	FT	Sole Responsibility
Payson	No	-	<b>Fire Chief</b> – part of responsibilities
Pleasant Grove	Yes	PT	PT Emergency Management and other responsibilities making position FT
Provo	Yes	FT	One full time – another part time
Salem	No		<b>Police Lieutenant</b> – part of responsibilities. Contract for specific duties such as EOP.
Santaquin	Yes	PT	Sole Responsibility
Saratoga Springs	No	-	<b>Fire Chief</b> – part of responsibilities
Spanish Fork	Yes	FT	Sole responsibility
Springville	Yes	PT	Sole Responsibility -
UVU	Yes	FT	Two positions
Vineyard	No	-	City Engineer or Building Employee has responsibility
Woodland Hills	No	-	City Council Member – County

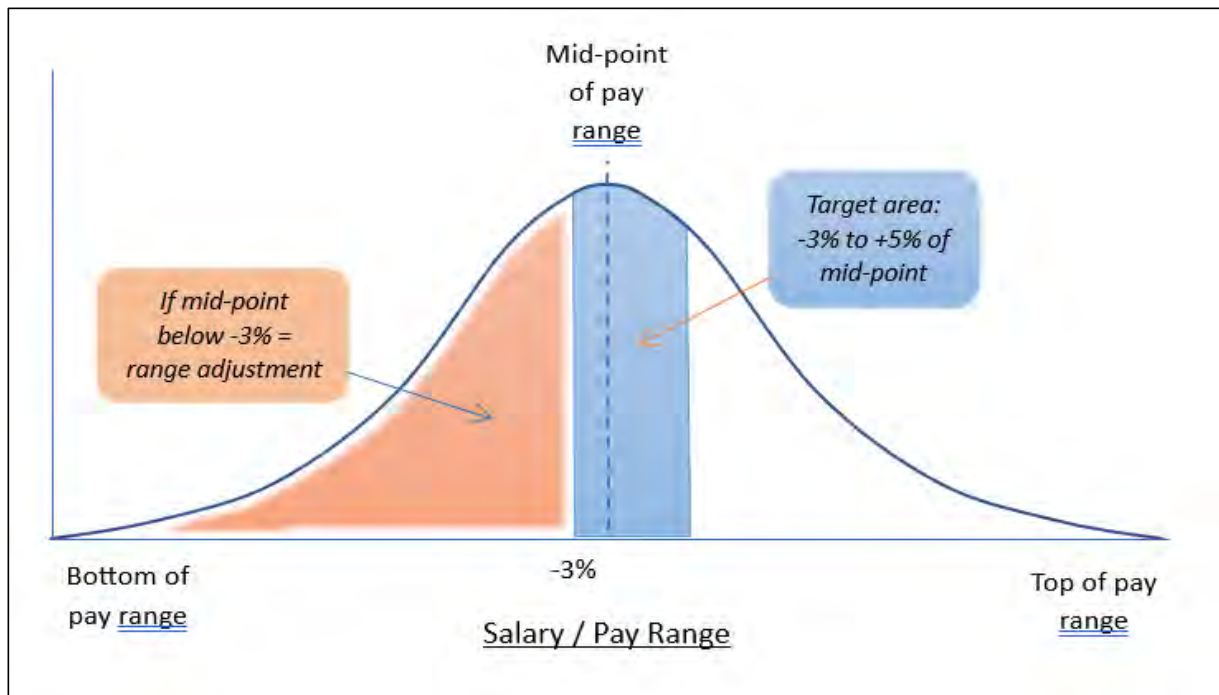


# Budgeted Expenditures - Personnel

- Salary Study
  - Mayor increase \$4,000 per year
  - Move Parks and Recreation Director from Range 25 to Range 26
    - New proposal for this meeting
    - Not in budget yet
  - 20 additional positions proposed to be moved to higher pay ranges
    - Affects 30 employees
    - Most employees will move back steps as they move up ranges
      - Giving employees more “head room” before maxing out on pay ranges
      - Decreasing the potential impact on the budget
    - Fiscal impact will be \$60,710 (wages and benefits)
    - Included in this budget
    - Effective July 8, 2023 (except 1 position which was already approved to be effective in April)

Lindon Job	CURRENT								PROPOSED								Salary Diff	Bennies Diff	Total Diff
	C Range	C Step	EE Actual (hrly.)	% Below Mrkt Midpoint	EE Actual (ann.)	EE C Bennies	Total C Comp	P Range	P Step	P Wage (hrly.)	% Above Mrkt Midpoint	P Wage (ann.)	EE P Bennies	Total P Comp					
Finance Director	26	12	\$ 57.71	-9.85%	\$ 120,036.80	\$ 59,206.14	\$ 179,242.94	28	8	\$ 57.95	1.40%	\$ 120,536.00	\$ 59,352.51	\$ 179,888.51	\$ 499.20	\$ 146.37	\$ 645.57		
Ast. Finance Director	23	5	\$ 40.94	-9.75%	\$ 85,155.20	\$ 47,462.75	\$ 132,617.95	25	4	\$ 43.15	1.51%	\$ 89,752.00	\$ 48,728.75	\$ 138,480.75	\$ 4,596.80	\$ 1,266.00	\$ 5,862.80		
Water System Lead/Operator III	14	10	\$ 28.71	-16.93%	\$ 59,716.80	\$ 42,200.49	\$ 101,917.29	17	8	\$ 32.03	0.48%	\$ 66,622.40	\$ 44,304.00	\$ 110,926.40	\$ 6,905.60	\$ 2,103.51	\$ 9,009.11		
Staff Engineer	22	6	\$ 39.81	-4.44%	\$ 82,804.80	\$ 47,759.40	\$ 130,564.20	23	5	\$ 40.94	1.05%	\$ 85,155.20	\$ 48,433.51	\$ 133,588.71	\$ 2,350.40	\$ 674.12	\$ 3,024.52		
Clerk/Typist I	9	1	\$ 15.42	-6.36%	\$ 16,036.80	\$ 1,239.64	\$ 17,276.44	11	1	\$ 17.17	4.71%	\$ 17,856.80	\$ 1,380.33	\$ 19,237.13	\$ 1,820.00	\$ 140.69	\$ 1,960.69		
Legal Secretary	14	4	\$ 23.85	-10.70%	\$ 31,005.00	\$ 2,396.69	\$ 33,401.69	16	3	\$ 25.12	0.62%	\$ 32,656.00	\$ 2,524.31	\$ 35,180.31	\$ 1,651.00	\$ 127.62	\$ 1,778.62		
City Administrator	31	12	\$ 75.54	-10.87%	\$ 157,123.20	\$ 71,871.45	\$ 228,994.65	33	8	\$ 75.85	0.46%	\$ 157,768.00	\$ 72,067.86	\$ 229,835.86	\$ 644.80	\$ 196.41	\$ 841.21		
PW Director	27	10	\$ 57.83	-11.85%	\$ 120,286.40	\$ 60,650.59	\$ 180,936.99	30	5	\$ 59.70	5.09%	\$ 124,176.00	\$ 61,835.40	\$ 186,011.40	\$ 3,889.60	\$ 1,184.81	\$ 5,074.41		
FT Court Clerk	13	4	\$ 22.60	-12.61%	\$ 47,008.00	\$ 30,867.11	\$ 77,875.11	16	2	\$ 23.76	4.38%	\$ 49,420.80	\$ 31,531.61	\$ 80,952.41	\$ 2,412.80	\$ 664.51	\$ 3,077.31		
Streets Lead/Equipment Operator 3	14	12	\$ 30.24	-14.54%	\$ 62,899.20	\$ 43,390.02	\$ 106,289.22	17	6	\$ 30.40	2.58%	\$ 63,232.00	\$ 43,492.56	\$ 106,724.56	\$ 332.80	\$ 102.54	\$ 435.34		
Clerk/Typist I	9	2	\$ 16.30	-6.36%	\$ 16,952.00	\$ 1,310.39	\$ 18,262.39	11	1	\$ 17.17	4.71%	\$ 17,856.80	\$ 1,380.33	\$ 19,237.13	\$ 904.80	\$ 69.94	\$ 974.74		
Clerk/Typist I	9	4	\$ 18.22	-6.36%	\$ 9,474.40	\$ 732.37	\$ 10,206.77	11	3	\$ 19.19	4.71%	\$ 9,978.80	\$ 771.36	\$ 10,750.16	\$ 504.40	\$ 38.99	\$ 543.39		
Parks Superintendent	18	12	\$ 37.50	-4.78%	\$ 78,000.00	\$ 29,769.37	\$ 107,769.37	19	10	\$ 37.59	0.72%	\$ 78,187.20	\$ 29,826.39	\$ 108,013.59	\$ 187.20	\$ 57.02	\$ 244.22		
City Attorney	30	12	\$ 71.61	-8.71%	\$ 148,948.80	\$ 66,730.16	\$ 215,678.96	32	8	\$ 71.87	2.44%	\$ 149,489.60	\$ 66,885.26	\$ 216,374.86	\$ 540.80	\$ 155.11	\$ 695.91		
Program Coordinator	12	1	\$ 18.14	-8.28%	\$ 18,865.60	\$ 1,458.31	\$ 20,323.91	14	1	\$ 20.19	2.74%	\$ 20,997.60	\$ 1,623.11	\$ 22,620.71	\$ 2,132.00	\$ 164.80	\$ 2,296.80		
Program Coordinator	12	1	\$ 18.14	-8.28%	\$ 18,865.60	\$ 1,458.31	\$ 20,323.91	14	1	\$ 20.19	2.74%	\$ 20,997.60	\$ 1,623.11	\$ 22,620.71	\$ 2,132.00	\$ 164.80	\$ 2,296.80		
Program Coordinator	12	3	\$ 20.27	-8.28%	\$ 26,351.00	\$ 2,036.93	\$ 28,387.93	14	2	\$ 21.34	2.74%	\$ 27,742.00	\$ 2,144.46	\$ 29,886.46	\$ 1,391.00	\$ 107.52	\$ 1,498.52		
Waste Water Lead/Operator III	14	6	\$ 25.87	-6.67%	\$ 53,809.60	\$ 39,443.28	\$ 93,252.88	16	4	\$ 26.56	4.42%	\$ 55,244.80	\$ 39,854.91	\$ 95,099.71	\$ 1,435.20	\$ 411.63	\$ 1,846.83		
Planner II	18	4	\$ 29.59	-4.04%	\$ 61,547.20	\$ 26,327.22	\$ 87,874.42	19	4	\$ 31.23	1.43%	\$ 64,958.40	\$ 27,305.59	\$ 92,263.99	\$ 3,411.20	\$ 978.37	\$ 4,389.57		
Waste Water Operator I	11	8	\$ 23.19	-4.55%	\$ 48,235.20	\$ 38,703.08	\$ 86,938.28	12	6	\$ 23.25	1.04%	\$ 48,360.00	\$ 38,741.09	\$ 87,101.09	\$ 124.80	\$ 38.02	\$ 162.82		
Recreation Superintendent	17	6	\$ 30.40	-4.67%	\$ 63,232.00	\$ 26,810.44	\$ 90,042.44	18	5	\$ 31.28	0.90%	\$ 65,062.40	\$ 27,335.42	\$ 92,397.82	\$ 1,830.40	\$ 524.98	\$ 2,355.38		
Storm Water Tech	13	12	\$ 28.64	-3.61%	\$ 59,571.20	\$ 24,155.78	\$ 83,726.98	14	10	\$ 28.71	1.85%	\$ 59,716.80	\$ 24,200.13	\$ 83,916.93	\$ 145.60	\$ 44.35	\$ 189.95		
Police Officer	18	8	\$ 33.81	-3.73%	\$ 70,324.80	\$ 56,732.98	\$ 127,057.78	19	6	\$ 33.88	1.74%	\$ 70,470.40	\$ 56,800.73	\$ 127,271.13	\$ 145.60	\$ 67.75	\$ 213.35		
Police Officer	18	6	\$ 32.10	-3.73%	\$ 66,768.00	\$ 55,077.97	\$ 121,845.97	19	5	\$ 33.01	1.74%	\$ 68,660.80	\$ 55,958.71	\$ 124,619.51	\$ 1,892.80	\$ 880.74	\$ 2,773.54		
Police Officer	18	3	\$ 27.99	-3.73%	\$ 58,219.20	\$ 41,738.69	\$ 99,957.89	19	3	\$ 29.54	1.74%	\$ 61,443.20	\$ 43,057.66	\$ 104,500.86	\$ 3,224.00	\$ 1,318.97	\$ 4,542.97		
Police Officer	18	8	\$ 33.81	-3.73%	\$ 70,324.80	\$ 52,780.73	\$ 123,105.53	19	6	\$ 33.88	1.74%	\$ 70,470.40	\$ 52,840.30	\$ 123,310.70	\$ 145.60	\$ 59.57	\$ 205.17		
Police Officer	18	7	\$ 32.94	-3.73%	\$ 68,515.20	\$ 52,040.41	\$ 120,555.61	19	5	\$ 33.01	1.74%	\$ 68,660.80	\$ 52,099.97	\$ 120,760.77	\$ 145.60	\$ 59.57	\$ 205.17		
Police Officer	18	12	\$ 37.50	-3.73%	\$ 78,000.00	\$ 60,304.33	\$ 138,304.33	19	10	\$ 37.59	1.74%	\$ 78,187.20	\$ 60,391.44	\$ 138,578.64	\$ 187.20	\$ 87.11	\$ 274.31		
Police Officer	18	7	\$ 32.94	-3.73%	\$ 68,515.20	\$ 49,801.44	\$ 118,316.64	19	5	\$ 33.01	1.74%	\$ 68,660.80	\$ 49,869.19	\$ 118,529.99	\$ 145.60	\$ 67.75	\$ 213.35		
Aquatics Mngr / Program Coordinator	15	1	\$ 21.32	-4.48%	\$ 44,345.60	\$ 21,393.63	\$ 65,739.23	16	1	\$ 22.47	1.00%	\$ 46,737.60	\$ 22,079.68	\$ 68,817.28	\$ 2,392.00	\$ 686.05	\$ 3,078.05		
Parks & Rec Director	25	10	\$ 51.93	-0.61%	\$ 108,014.40	\$ 56,912.42	\$ 164,926.82	26	11	\$ 56.23	4.86%	\$ 116,958.40	\$ 59,636.85	\$ 176,595.25	\$ 8,944.00	\$ 2,724.43	\$ 11,668.43		
Mayor			(annual)	-16.23%	\$ 19,588.80	\$ 1,514.21	\$ 21,103.01			(annual)	0.87%	\$ 23,588.80	\$ 1,823.41	\$ 25,412.21	\$ 4,000.00	\$ 309.20	\$ 4,309.20		
					\$ 2,038,540.80	\$ 1,114,276.74	\$ 3,152,817.54					\$ 2,099,605.60	\$ 1,129,899.99	\$ 3,229,505.59	\$ 61,064.80	\$ 15,623.25	\$ 76,688.05		
							\$ 3,152,817.54							\$ 3,229,505.59	\$ 61,064.80	\$ 15,623.25	\$ 76,688.05		
																\$ 15,623.25	\$ 76,688.05		

Going from Operator III to IV



**Why these ranges?** Because their midpoint is the closest to market midpoint without going under.  
**Why these steps?** Because they're the closest to employee current pay without going under.

# Budgeted Expenditures - Operations

- The operational portion of the budget is fairly stable from year to year. Many division or department operating budgets remained relatively unchanged although a few divisions will have operational changes as described below.
  - The Police Department has a significant decrease due to paying off a lease for 15 fleet vehicles in the 2023FY.
  - There is an increase in contracted fire, EMS, and dispatch services with Orem City in order to increase the staffing level at Lindon's fire station to match Orem's other stations.
    - Orem City will hire 3 additional firefighters (1 per shift) to change coverage from 3 to 4 firefighters per shift
    - Orem City is passing through about 5% inflationary costs as well
    - The increased cost for the contract year will be \$316,888 or 17.7%

LINDON



## Budgeted Expenditures - Operations

- The Parks Department expenses are increasing in order to install security cameras in all of the parks.
- The Coronavirus Relief Fund transferred all of the American Relief Plan Act (ARPA) funds to the Water Fund to install secondary water meters throughout the City in the 2023FY. The Coronavirus Relief Fund is expected to be inactive from the 2024FY and on.
- The Water Fund's operations budget will decrease significantly in the 2024FY now that the secondary water meter project is almost complete.
- The City has an annual debt service obligation of approximately \$1.2 million. This budget does not include the issuance of additional bonds.

# Budgeted Expenditures - Capital

- General Fund capital expenditures
  - \$100,000 for Public Safety Building (carport and solid walls instead of glass)
  - \$20,000 for police evidence storage shed
  - \$415,000 for PW equipment and vehicles
    - \$240,000 for used dump truck
    - \$110,000 for truck and hoist
    - \$65,000 for flatbed truck
  - \$158,000 for park improvements
    - \$102,000 for Pheasant Brook Park shade and parking lot
    - \$15,000 for Horse Transfer Station kiosks
    - \$41,000 for Vet Hall retaining wall
  - \$103,000 for Parks tractor, pickup, and salter bed

# Budgeted Expenditures - Capital

- Dedicated / restricted funds
  - Road Fund - \$2.4M for Road Capital Improvements
  - PARC Tax expenditures - \$263,000 to replace playground at Pioneer Park
  - Park Impact fee expenditures - \$60,000 for shade over spectator areas at Pheasant Brook Park
- Water Fund
  - \$1,050,000 for improvements to wells
  - \$845,000 for improvements to secondary water system
  - \$3,860,000 for improvements to culinary water system
- Sewer Fund
  - \$132,000 for sewer equipment
  - \$460,000 for Gillman Lane pipe upsizing
  - \$200,000 for Orem Plant Phosphorus project
  - \$53,500 for other sewer system improvements
  - \$80,000 for infiltration elimination

# Budgeted Expenditures - Capital

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- Storm Water Fund
  - \$1,000,000 for main ditch piping (offset by grant)
  - \$600,000 for other storm water projects
- Recreation Fund
  - \$215,000 for multiple Aquatics Center improvement projects
  - \$40,000 for bridge over river in Aquatics Center
  - \$105,000 for multiple Community Center improvement projects
  - \$20,000 for “Rec on Wheels” cargo trailer



# Fraud Risk Assessment

Continued

\*Total Points Earned: 320/395 \*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?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?		5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	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 ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	X	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?	X	20
7. Does the entity have or promote a fraud hotline?	X	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

\*Entity Name: Lindon City

\*Completed for Fiscal Year Ending: 06/30/2023 \*Completion Date: 05/30/2023

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

\*CAO Signature:  \*CFO Signature: 

\*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.



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.



# Budget Work Session

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Any Questions?

LINDON

## ORDINANCE 2023-8-O

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR 2023-2024 (FY2024), AMENDING THE BUDGET FOR THE 2022-2023 FISCAL YEAR (FY2023), 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 20, 2023, presented to the City Council a Tentative Budget for FY2024; and

WHEREAS, the City Council adopted the Tentative Budget for FY2024 on March 20, 2023 and has reviewed and modified the Tentative Budget during a series of public work sessions and meetings and has developed a Proposed Budget for FY2024; and

WHEREAS, the City Council, on due public notice, held public hearings on May 15, 2023, and June 5, 2023 to receive input regarding the budget prior to adopting the final FY2024 budget and amending the FY2023 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 Utah County for FY2024; 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 FY2024, 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 FY2024, effective July 1, 2023 which are attached hereto and incorporated herein by reference:

- The FY2024 Final Budget
- The FY2024 City-wide Fee Schedule establishing all fees and charges
- The FY2024 Elected and Appointed Officials Compensation and the Employee Compensation Programs

Section 2. The City Council hereby amends the FY2023 budget which is attached hereto and incorporated herein by reference.

Section 3. The Certified Tax Rate is hereby set at the rate as calculated and determined for Lindon City by Utah County for FY2024.

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 2023-2024 ("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 placed in the Lindon City Center and 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 5<sup>th</sup> day of June 2023.

\_\_\_\_\_  
Carolyn O. Lundberg, Mayor

ATTEST:

\_\_\_\_\_  
Kathy Moosman, City Recorder

{Seal}

COUNCIL MEMBERS VOTING "AYE"

COUNCIL MEMBERS VOTING "NAY"

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\_\_\_\_\_

**EXHIBIT A**

**AGREEMENT CONCERNING  
LINDON CITY REDEVELOPMENT AGENCY USE OF  
CITY SERVICES AND FACILITIES DURING FISCAL 2023-2024**

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WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City ("City") during fiscal year 2023-2024 (FY2024), 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 FY2024 and have concluded that the reasonable and fair value of the services, facilities and supplies the Agency will use during FY2024 is \$23,800. 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 25<sup>th</sup> day of June, 2023.

LINDON CITY, UTAH

LINDON REDEVELOPMENT AGENCY

\_\_\_\_\_  
Carolyn O. Lundberg, Mayor

\_\_\_\_\_  
Carolyn O. Lundberg, Chair

ATTEST:

ATTEST:

\_\_\_\_\_  
Kathy Moosman, City Recorder

\_\_\_\_\_  
Adam Cowie, Executive Secretary



**BUDGET AMENDMENT**  
**FISCAL YEAR 2022-2023**  
June 5, 2023

Acct #	Note	Description	REVENUES			EXPENDITURES		
			Previous Budget	Amended Budget	Variance	Previous Budget	Amended Budget	Variance
<b>GENERAL FUND</b>								
10-31-100	1	Gen. Property Taxes - Current	2,215,264	2,272,000	56,736			
10-33-525	1	Police Misc. Grants	35,000	38,750	3,750			
10-36-110	1	Police Misc. Revenue	72,000	93,500	21,500			
10-36-130	1	Misc Attorney Fees	6,800	8,115	1,315			
10-37-100	1	Sale of Burial Plots	62,000	63,620	1,620			
10-37-250	1	Interment Fees	18,000	19,600	1,600			
10-37-300	1	Headstone Inspection Fee	2,000	2,175	175			
10-38-510	2	Admin Costs from Water	254,146	-	(254,146)			
10-38-520	2	Admin Costs from Sewer	152,640	-	(152,640)			
10-38-900	8	Use of Fund Balance	1,479,051	1,318,641	(160,410)			
10-44-280	1	Telephone				3,600	4,600	1,000
10-60-410	1	Special Snow Removal				80,000	90,500	10,500
10-64-250	1	Operating Supplies & Maint				83,200	88,200	5,000
10-64-480	1	Special Dept Supplies				33,000	36,000	3,000
10-75-914	2	Trfr to CIP - Facilities Fd 41				500,000	-	(500,000)
			<u>4,296,901</u>	<u>3,816,401</u>	<u>(480,500)</u>	<u>699,800</u>	<u>219,300</u>	<u>(480,500)</u>
<b>NET GENERAL FUND INCREASE</b>					<b>(480,500)</b>			<b>(480,500)</b>
<b>REDEVELOPMENT AGENCY (RDA) FUND</b>								
22-30-290	8	RDA West Side - Use of Fund Balance	-	100	100			
22-30-590	8	RDA Lindon Park CRA - Use of Fnd Balance	-	800	800			
22-82-310	3	Professional & Tech Services				-	800	800
22-82-990	8	RDA West Side - Approp. to Fund Balance				700	-	(700)
22-85-310	3	Professional & Tech Services				-	800	800
			<u>-</u>	<u>900</u>	<u>900</u>	<u>700</u>	<u>1,600</u>	<u>900</u>
<b>NET REDEVELOPMENT AGENCY (RDA) FUND INCREASE</b>					<b>900</b>			<b>900</b>
<b>CIP FACILITIES FUND</b>								
41-30-800	2	Transfer from General Fund	500,000	-	(500,000)			
41-40-900	8	Appropriate to Fund Balance				500,000	-	(500,000)
			<u>500,000</u>	<u>-</u>	<u>(500,000)</u>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
<b>NET CIP FACILITIES FUND INCREASE</b>					<b>(500,000)</b>			<b>(500,000)</b>

**BUDGET AMENDMENT**  
**FISCAL YEAR 2022-2023**  
 June 5, 2023

Acct #	Note	Description	REVENUES			EXPENDITURES		
			Previous Budget	Amended Budget	Variance	Previous Budget	Amended Budget	Variance
<b>WATER FUND</b>								
51-30-600	4	Grant Proceeds	1,681,823	2,403,035	721,212			
51-30-980	8	Use of Fund Balance	1,781,270	-	(1,781,270)			
51-40-110	5	Salaries & Wages				263,330	273,830	10,500
51-40-755	6	Culinary Water Projects				2,397,700	797,700	(1,600,000)
51-40-910	2	Admin Costs to General Fund				254,146	-	(254,146)
51-40-990	8	Appropriate to Fund Balance				-	783,588	783,588
			<u>3,463,093</u>	<u>2,403,035</u>		<u>2,915,176</u>	<u>1,855,118</u>	
		<b>NET WATER FUND INCREASE</b>			<b>(1,060,058)</b>			<b>(1,060,058)</b>
<b>SEWER FUND</b>								
			-	-	-			
52-30-980	8	Use of Fund Balance	289,051	136,411	(152,640)			
52-40-910	2	Admin Costs to General Fund				152,640	-	(152,640)
			<u>289,051</u>	<u>136,411</u>		<u>152,640</u>	<u>-</u>	
		<b>NET SEWER FUND INCREASE</b>			<b>(152,640)</b>			<b>(152,640)</b>
<b>RECREATION FUND</b>								
55-30-310	7	Party Room Rentals	3,900	4,630	730			
55-41-310	7	Aq. Ctr. Professional & Tech Svcs				15,000	16,500	1,500
55-42-240	7	Comm Ctr. Office Supplies				3,750	5,000	1,250
55-42-250	7	Comm. Ctr. Operating Supplies & Maint				32,000	35,000	3,000
55-49-990	8	Appropriate to Fund Balance				299,870	294,850	(5,020)
			<u>3,900</u>	<u>4,630</u>		<u>350,620</u>	<u>351,350</u>	
		<b>NET RECREATION FUND INCREASE</b>			<b>730</b>			<b>730</b>
<b>CITYWIDE TOTAL</b>								
			<u>8,552,945</u>	<u>6,361,377</u>		<u>4,618,936</u>	<u>2,427,368</u>	
					<b>(2,191,568)</b>			<b>(2,191,568)</b>
		<b>CHANGE IN REVENUES &amp; EXPENDITURES</b>						
		Change in Citywide Rev. & Exp.	4,096,787	4,905,425	808,638	2,911,580	1,348,930	(1,562,650)
		Increase (Decrease) in Interfund Transfers	906,786	-	(906,786)	906,786	-	(906,786)
		Increase (Decrease) in Use of Fund Bal.	3,549,372	1,455,952	(2,093,420)			
		Increase (Decrease) in Appr. to Fund Bal.				800,570	1,078,438	277,868
		<b>Citywide Totals</b>	<u>8,552,945</u>	<u>6,361,377</u>		<u>4,618,936</u>	<u>2,427,368</u>	
		<b>Net Increase (Decrease) in Rev. &amp; Exp.</b>			<b>(2,191,568)</b>			<b>(2,191,568)</b>

**2023FY BUDGET AMENDMENT NOTES**  
**June 5, 2023**

1	GL# 10-31-100	Gen. Property Taxes - Current	+\$56,736
	GL# 10-33-525	Police Misc. Grants	+\$3,750
	GL# 10-36-110	Police Misc. Revenue	+\$21,500
	GL# 10-36-130	Misc. Attorney Fees	+\$1,315
	GL# 10-37-100	Sale of Burial Plots	+\$1,620
	GL# 10-37-250	Interment Fees	+\$1,600
	GL# 10-37-300	Headstone Inspection Fee	+\$175
	GL# 10-44-280	Telephone	+\$1,000
	GL# 10-60-410	Special Snow Removal	+\$10,500
	GL# 10-64-250	Operating Supplies & Maint.	+\$5,000
	GL# 10-64-480	Special Dept. Supplies	+\$3,000

*Adjusting General Fund revenues and expenditures to better match year-end projections.*

2	GL# 10-38-510	Admin Costs from Water	(\$254,146)
	GL# 10-38-520	Admin Costs from Sewer	(\$152,640)
	GL# 10-75-914	Trfr to CIP – Facilities Fd 41	(\$500,000)
	GL# 41-30-800	Transfer from General Fund	(\$500,000)
	GL# 51-40-910	Admin Costs to General Fund	(\$254,146)
	GL# 52-40-910	Admin Costs to General Fund	(\$152,640)

*Removing the transfers from the Water and Sewer Departments to the General Fund and from the General Fund to the Facilities CIP Fund.*

3	GL# 22-82-310	Professional & Tech Services	+\$800
	GL# 22-85-310	Professional & Tech Services	+\$800

*Adjusting Redevelopment Fund expenditures to better match year-end projections.*

4	GL# 51-30-600	Grant Proceeds	+\$721,212
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*Adjusting amounts for grants which were awarded during the year.*

5	GL# 51-40-110	Salaries & Wages	+\$10,500
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*An employee changed from Operator III to Operator IV/Lead and another employee sold back some leave time per Lindon City's policy.*

6	GL# 51-40-755	Culinary Water Projects	(\$1,600,000)
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*The Canal Drive waterline project is postponed to the 2024FY.*

7	GL# 55-30-310	Party Room Rentals	+\$730
	GL# 55-41-310	Aq. Ctr. Pro. & Tech Svcs.	+\$1,500
	GL# 55-42-240	Aq. Ctr. Office Supplies	+\$1,250
	GL# 55-42-250	Com. Ctr. Op. Supplies & Maint.	+\$3,000

*Adjusting Recreation Fund revenues and expenditures to better match year-end projections.*

**2023 FY BUDGET AMENDMENT (Cont'd)**

8	Multiple GL's	Use of Fund Balance	(\$2,093,420)
	Multiple GL's	Appropriate to Fund Balance	\$277,868

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



## PROPOSED FEE SCHEDULE CHANGES

2023-2024 FY

### CHANGES

**MISCELLANEOUS**

Certified Tax Rate

0.0907% **TBD by Utah County**

**UTILITIES**

**Culinary Water**

Base rate

ZONES	METER SIZE						
	1"	1 ½"	2"	3"	4"	6"	8"
Below North Union Canal	<del>\$28.80</del>	<del>\$56.35</del>	<del>\$89.43</del>	<del>\$194.18</del>	<del>\$348.53</del>	<del>\$717.67</del>	<del>\$883.26</del>
	<b>\$29.66</b>	<b>\$58.04</b>	<b>\$92.11</b>	<b>\$200.01</b>	<b>\$358.99</b>	<b>\$739.20</b>	<b>\$909.76</b>
Above North Union Canal	<del>\$33.43</del>	<del>\$60.99</del>	<del>\$94.07</del>	<del>\$198.84</del>	<del>\$353.17</del>	<del>\$722.54</del>	<del>\$887.89</del>
	<b>\$34.43</b>	<b>\$62.82</b>	<b>\$96.89</b>	<b>\$204.77</b>	<b>\$363.77</b>	<b>\$744.19</b>	<b>\$914.53</b>
Upper Foothills	<del>\$48.20</del>	<del>\$75.77</del>	<del>\$108.85</del>	<del>\$213.59</del>	<del>\$367.94</del>	<del>\$737.29</del>	<del>\$902.67</del>
	<b>\$49.65</b>	<b>\$78.04</b>	<b>\$112.12</b>	<b>\$220.00</b>	<b>\$378.98</b>	<b>\$759.41</b>	<b>\$929.75</b>

Usage Rate per 1,000 gallons

ZONES	BLOCK			
	1	2	3	4
Below North Union Canal	<del>\$1.72</del>	<del>\$2.24</del>	<del>\$3.02</del>	<del>\$4.13</del>
	<b>\$1.77</b>	<b>\$2.31</b>	<b>\$3.11</b>	<b>\$4.25</b>
Above North Union Canal	<del>\$2.12</del>	<del>\$2.76</del>	<del>\$3.72</del>	<del>\$5.09</del>
	<b>\$2.18</b>	<b>\$2.84</b>	<b>\$3.83</b>	<b>\$5.24</b>
Upper Foothills	<del>\$2.12</del>	<del>\$2.76</del>	<del>\$3.72</del>	<del>\$5.09</del>
	<b>\$2.18</b>	<b>\$2.84</b>	<b>\$3.83</b>	<b>\$5.24</b>

**Garbage (Residential Only)**

First garbage can

~~\$11.55~~ **\$12.07**

Each additional garbage can

~~\$9.90~~ **\$10.35**

**Recycling, per can**

~~\$5.00~~ **\$5.10**

**Sewer Utility Fee**

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

- Single Family Residential (R-3, R-4) ~~\$23.18~~ **\$24.80**  
 - 1 base rate fee covers up to 2 units (home + accessory apartment)
- Multi-family Residential (R-2), per unit ~~\$11.59~~ **\$12.40**  
 (½ base rate fee for Single Family Residential)
- Other Residential (R-1, R-2 (dormitories); Institutional), per unit ~~\$5.80~~ **\$6.20**  
 (¼ base rate fee for Single Family Residential)

- Non-Residential, per water meter ~~\$23.18~~ **\$24.80**
- Usage rate per 1000 gallons ~~\$3.06~~ **\$3.27**
- For customers with pressurized irrigation, usage is based on water usage
- For customers without pressurized irrigation, usage is based on average winter water usage from December to March.

**Storm Water Utility Fee** ~~\$11.01~~ **\$11.23**  
 Charged per Equivalent Service Unit (ESU) with credits available for industrial and commercial use as per Council action.

May 31, 2023

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

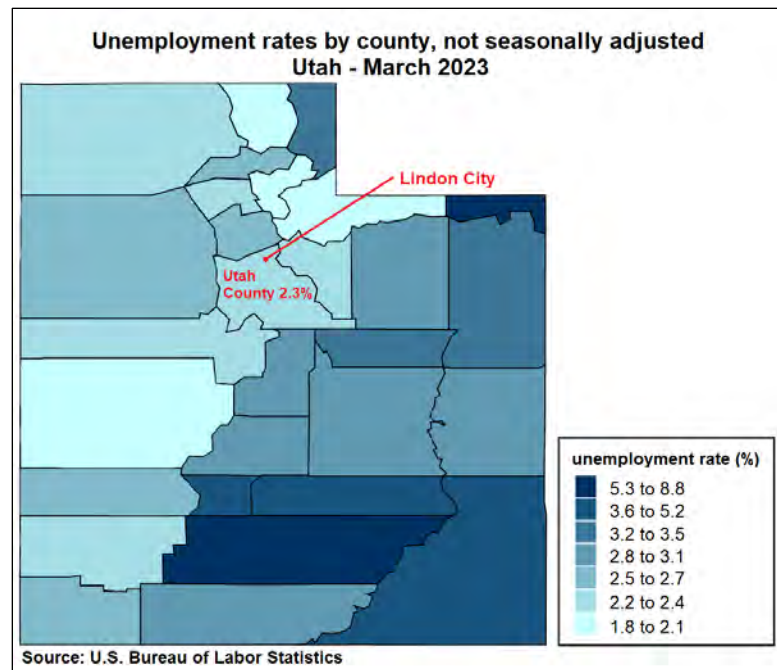
It is a pleasure to present the 2023-2024 Fiscal Year (FY) Final Budget for your comment and review. This document is prepared as part of Lindon City’s budget process and will be presented for adoption at the regularly scheduled City Council meeting on Monday, June 5, 2023. Public Hearings were held for the Tentative Budget on Monday, March 20 and for the Proposed Budget on Monday, May 15, 2023, 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 2023-2024 fiscal year (July 1, 2023 to June 30, 2024). It represents the financial guidance necessary to prudently implement the goals and plans of the Mayor and City Council. The budget is one of the most important documents that the City prepares each year because a delicate balance must be maintained to allow the City to identify the services it provides to its residents and then allocate the funding necessary for the continuation of such services; and essential because it helps ensure that City resources are managed responsibly.

This is a balanced budget that provides for the full on-going operation of the City. All revenue collections and expenditures are monitored throughout the year by management and administrative controls. Safeguards have been developed to monitor, authorize, and analyze expenditures. These processes and safeguards allow staff the ability to amend the budget quickly, thereby minimizing the impact of any unanticipated changes in the economy.

**ECONOMIC OVERVIEW**

The economy has grown since the pandemic-induced economic shutdowns that occurred 3 years ago. The March 2023 unemployment rate in Utah County was 2.3%, which is just below the state of Utah’s average of 2.4% and below the national average of 3.5%.

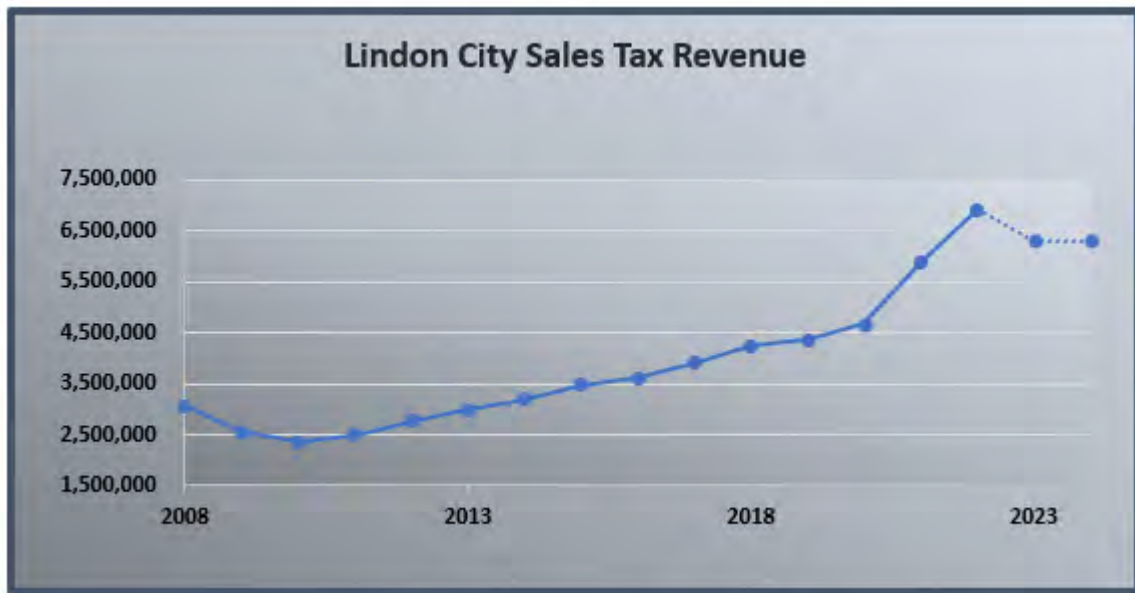


The county’s strong employment and diverse economy leave it well positioned to weather a potential slowdown, as the Fed continues to raise interest rates. Increasing borrowing costs have slowed residential construction, but nonresidential permitting values have continued to increase. Moreover, taxable sales have remained strong through 2022. However, an economic slowdown in 2023 could dampen construction and spending activity.”

*Utah Department of Workforce Services, "Utah County Economic Snapshot", May 2023; <https://jobs.utah.gov/wi/insights/county/utah.html>*

Both national and local economies continue to see inflation, though the rate of inflation has slowed. The Consumer Price Index (CPI) increased 4.9% from April 2022 to April 2023.

Lindon City has a strong and diverse economy but has seen both construction and taxable sales decline in the last few months. As seen in the chart below, sales tax revenue has increased significantly over the last several years, however, the decline isn’t expected to bring sales tax revenue below what it was in the 2021-2022 fiscal year.



### BUDGET POLICIES

The City is required by State law to enact a balanced budget. This year, 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:





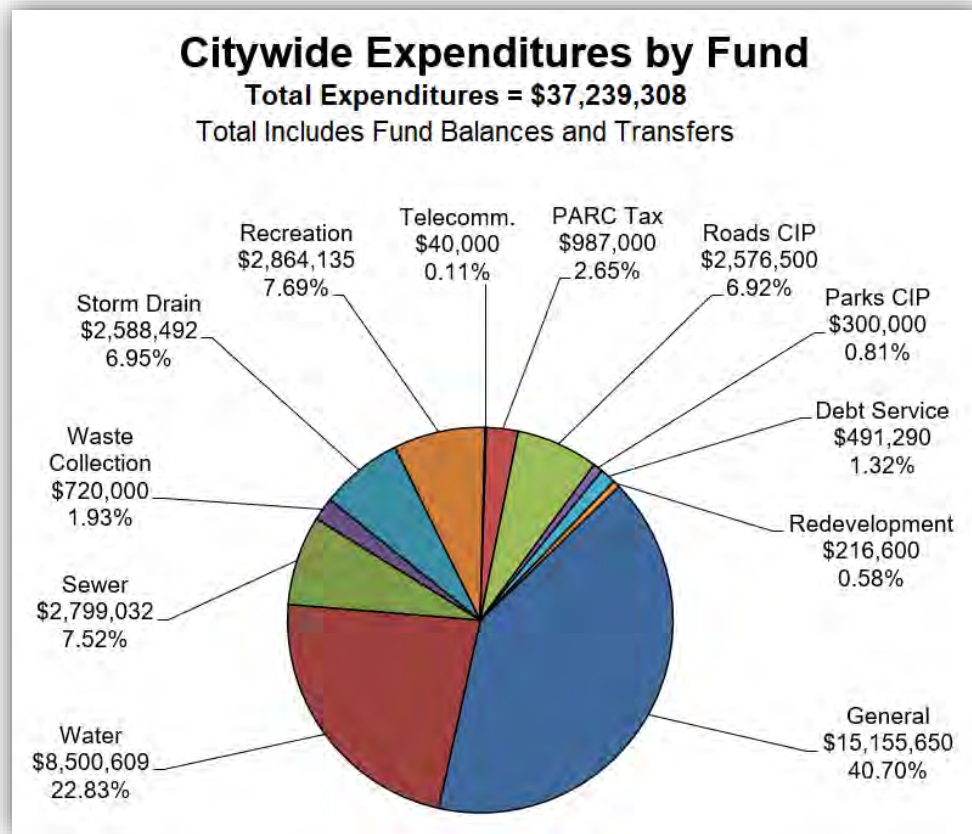
- ▶ Incorporate policies and vision of the City Council consistent with adopted ordinances, General Plan, and Capital Facilities plans.
- ▶ Revenues and expenditures should be estimated at levels that are believed to be achievable.
- ▶ Enterprise funds should be self-sustaining. The City should develop 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 taxes 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 annually increased consistent with inflationary rates in order to maintain the buying power of the revenues and also to protect the public from significant increases in rates and fees.
- ▶ Develop capital facility master plans for buildings, parks, utilities, and other significant City infrastructure. The master plans should include strategic operations, maintenance, and replacement guidelines with supporting financial plans. Financial plans should justify rate structures that support the implementation of the master plan.
  - Adopt rate structures that support the implementation of the master plan for a five-year period and update the plan every five years, or as needed.
- ▶ Develop and follow a market driven compensation plan that will entice and retain good, quality employees. Analyze the need for additions to staff and evaluate the need to replace staff when a position becomes open due to resignation or retirement.
- ▶ Seek public input on budgetary decisions through a variety of means. (Exit surveys, community-wide surveys, public meetings, open houses, etc.).

- ▶ Use debt sparingly. Debt will only be issued for projects that cannot be reasonably afforded through a pay-as-you-go plan. For example, a pay-as-you-go scenario may be rejected if to do so would require cutting services or increasing service fees higher than would be necessary to pay debt service. As much as possible, debt will be planned as part of the financial component of the Capital Facilities Master Plans.

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

**CITY WIDE BUDGET**

Lindon City's total budget for all funds is \$37,239,308. The totals by fund are shown below.



## REVENUE HIGHLIGHTS

The Lindon City 2023-2024 budget does not include any tax rate increases. Tax and other revenue are expected to increase as the economy continues to grow.

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

- ▶ Increase the culinary water base and usage rates by 3%
- ▶ Increase the sewer base and usage rates 7%
- ▶ Increase the storm water utility rate 2%
- ▶ Increase garbage utility rates 4.5%
- ▶ Increase recycling utility rates 2%

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

Garbage and recycling utility rates are increasing in order to pass through cost increases from the collections provider (Republic Services).

## EXPENDITURE HIGHLIGHTS

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

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

### Operations

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

The Police Department has a significant decrease due to paying off a lease for 15 fleet vehicles in the 2023FY. However, there is an increase in contracted fire, EMS, and

dispatch services with Orem City in order to increase the staffing level at Lindon's fire station which is staffed by Orem City fire department personnel.

The Parks Department expenses are increasing in order to install security cameras in all of the parks. The Coronavirus Relief Fund transferred all of the American Relief Plan Act (ARPA) funds to the Water Fund for a major project to install secondary water meters throughout the City in the 2023FY. The Coronavirus Relief Fund is expected to be inactive from the 2024FY and on. The Water Fund's operations budget will decrease significantly in the 2024FY now that the secondary water meter project is complete.

The City has an annual debt service obligation of approximately \$1.2 million. This budget does not include the issuance of additional bonds.

### Personnel

This budget includes four additional employees and changing a part-time position to a full-time position.

- ▶ The Police Department is requesting an additional police officer to help increase shift coverage and decrease the amount of overtime.
- ▶ The Water Division of Public Works is requesting a third full-time System Operator I position to help with the workload for maintaining the culinary and secondary water systems.
- ▶ The Storm Water Division of Public Works is requesting a full-time System Operator I position to help with the workload for maintaining the storm water drainage system.
- ▶ The Administration Department is requesting a part-time Human Resource Generalist to manage the hiring and processing of employees throughout the city.
- ▶ The Police Department is requesting that the part-time Emergency Management Coordinator position be changed to full-time.

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 4.0% COLA increase in wages as well as a one-time 2% payout will be done in July.

A salary study was conducted, and 20 positions will be moved to higher pay ranges. This will impact 30 employees. Most employees will move back steps as they move up ranges. This will give employees more "head room" before maxing out on their pay ranges and will also decrease the amount of the impact on the budget. The fiscal impact will be \$60,710 in wages and benefits. Management will continue to monitor changes in the labor market, combined with employee turnover, in case additional changes are needed in order to remain fully staffed.



Medical insurance premiums are increasing 5.5% in the 2023-2024 fiscal year. Employees continue to participate in traditional medical premiums and family dental premiums.

### Capital

Major capital expenditures in this tentative budget are listed below.

- ▶ \$415,000 for public works dump truck, a truck with a hoist and a flatbed truck
- ▶ \$158,000 for park improvements at Pheasant Brook Park, the Horse Transfer Station, and the Veterans Memorial Hall
- ▶ \$2,400,000 for road improvements
- ▶ \$263,000 to replace the playground at Pioneer Park
- ▶ \$5,755,000 for water system projects, including water line replacements on Canal Drive
- ▶ \$132,000 for sewer equipment
- ▶ \$713,500 for various sewer system improvements throughout the City
- ▶ \$1,600,000 for various storm water drainage improvements throughout the City
- ▶ \$215,000 for multiple Aquatics Center improvement projects

### **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 2022-2023 fiscal year and the budget for the 2023-2024 fiscal year.

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

Respectfully submitted,  
Kristen Aaron, Finance Director

BUDGET SUMMARY

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 REQUESTED
<b>GENERAL FUND REVENUES</b>					
Taxes					
Property Taxes	2,457,259	2,504,428	2,523,264	2,594,000	2,602,000
General Sales & Use Tax	5,892,463	6,916,497	6,828,500	6,303,500	6,303,500
Other Taxes	1,758,182	1,882,852	1,655,000	2,043,000	2,078,000
Licenses & Permits	802,899	668,198	475,750	360,650	360,750
Grants & Intergovernmental	121,013	114,370	167,700	177,160	60,000
Charges for Services	282,810	248,442	157,000	129,040	119,900
Fines & Forfeitures	512,683	478,149	470,000	488,000	488,000
Miscellaneous Revenue	1,734,844	638,345	1,837,395	2,802,865	1,316,250
Cemetery	146,400	117,206	70,000	85,395	70,000
Transfers & Contributions	1,029,843	1,186,055	1,541,516	1,297,735	1,316,387
Use of Fund Balance, General Fund	0	-	-	1,318,641	440,863
<b>TOTAL GENERAL FUND REVENUES</b>	<b>14,738,395</b>	<b>14,754,541</b>	<b>15,726,125</b>	<b>17,599,986</b>	<b>15,155,650</b>
<b>GENERAL FUND EXPENDITURES</b>					
Legislative	100,326	126,219	128,935	133,880	167,510
Judicial	537,203	525,437	588,480	606,480	689,425
Administrative	986,344	1,131,250	1,302,980	1,373,455	1,443,690
Legal Services	109,864	117,809	135,080	135,005	146,000
Engineering	1,949	327	20,000	20,000	20,000
Elections	17	14,397	0	0	33,515
Government Buildings	244,916	329,262	514,360	570,640	496,160
Police Services	3,732,670	2,656,154	4,595,992	4,684,487	3,588,280
Fire Protection Services	1,534,896	1,572,450	1,648,549	1,648,549	1,956,835
Protective Inspections	279,208	332,939	0	0	0
Animal Control Services	15,454	21,108	24,900	31,270	31,500
Streets	452,540	472,249	724,090	739,950	552,885
Public Works Administration	714,260	1,067,662	1,148,620	1,259,960	1,542,020
Parks	663,305	970,979	1,071,080	1,266,870	1,243,625
Library Services	13,728	17,588	22,500	25,000	25,000
Cemetery	28,311	34,600	282,600	522,600	64,300
Planning & Economic Developmnt	394,315	418,191	945,270	968,855	991,540
Transfers	4,019,564	3,534,037	2,541,485	3,541,485	2,053,740
Contributions	8,375	13,416	18,500	71,500	109,625
Appropriation, General Fund Bal.	901,150	1,398,468	12,704	0	0
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>14,738,395</b>	<b>14,754,541</b>	<b>15,726,125</b>	<b>17,599,986</b>	<b>15,155,650</b>
<b>REDEVELOPMENT AGENCY FUND</b>					
<b>STATE STREET DISTRICT REVENUES</b>					
Tax Increment	0	0	0	0	0
Other	2,993	2,712	3,000	13,500	13,500
Use of Fund Balance	0	249,788	58,500	54,025	0
<b>TOTAL STATE STREET DISTRICT REVENUES</b>	<b>2,993</b>	<b>252,500</b>	<b>61,500</b>	<b>67,525</b>	<b>13,500</b>
<b>STATE ST DISTRICT EXPENDITURES</b>					
Operations	1,500	252,500	1,500	1,500	1,500
Capital	0	0	60,000	66,025	0
Appropriation to Fund Balance	1,493	0	0	0	12,000
<b>TOTAL STATE ST DISTRICT EXPENDITURES</b>	<b>2,993</b>	<b>252,500</b>	<b>61,500</b>	<b>67,525</b>	<b>13,500</b>
<b>WEST SIDE DISTRICT REVENUES</b>					
Other	93	95	100	700	700
Use of Fund Balance	0	0	0	100	100
<b>TOTAL WEST SIDE DISTRICT REVENUES</b>	<b>93</b>	<b>95</b>	<b>100</b>	<b>800</b>	<b>800</b>
<b>WEST SIDE DISTRICT EXPENDITURES</b>					
Operations	0	0	0	800	800
Appropriation to Fund Balance	93	95	100	0	0
<b>TOTAL WEST SIDE DISTRICT EXPENDITURES</b>	<b>93</b>	<b>95</b>	<b>100</b>	<b>800</b>	<b>800</b>

BUDGET SUMMARY

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 REQUESTED
<b>DISTRICT #3 REVENUES</b>					
Other	1,819	1,799	2,000	12,900	12,900
Use of Fund Balance	5,802	16,541	5,000	0	0
<b>TOTAL DISTRICT #3 REVENUES</b>	<b>7,621</b>	<b>18,339</b>	<b>7,000</b>	<b>12,900</b>	<b>12,900</b>
<b>DISTRICT #3 EXPENDITURES</b>					
Operations	7,621	18,339	7,000	7,000	7,000
Capital	0	0	0	0	0
Appropriation to Fund Balance	0	0	0	5,900	5,900
<b>TOTAL DISTRICT #3 EXPENDITURES</b>	<b>7,621</b>	<b>18,339</b>	<b>7,000</b>	<b>12,900</b>	<b>12,900</b>
<b>700 NORTH CDA REVENUES</b>					
Tax Increment	129,426	157,706	170,000	176,375	170,000
Other	1,256	1,958	1,200	19,400	19,400
Use of Fund Balance	0	0	0	0	0
<b>TOTAL 700 NORTH CDA REVENUES</b>	<b>130,682</b>	<b>159,664</b>	<b>171,200</b>	<b>195,775</b>	<b>189,400</b>
<b>700 NORTH CDA EXPENDITURES</b>					
Operations	22,125	21,843	28,800	28,800	28,800
Capital	0	0	0	0	0
Appropriation to Fund Balance	108,557	137,821	142,400	166,975	160,600
<b>TOTAL 700 NORTH CDA EXPENDITURES</b>	<b>130,682</b>	<b>159,664</b>	<b>171,200</b>	<b>195,775</b>	<b>189,400</b>
<b>LINDON PARK CRA REVENUES</b>					
Tax Increment	0	0	0	0	0
Other	0	0	0	0	0
Use of Fund Balance	0	0	0	0	0
<b>TOTAL LINDON PARK CRA REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LINDON PARK CRA EXPENDITURES</b>					
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Appropriation to Fund Balance	0	0	0	0	0
<b>TOTAL LINDON PARK CRA EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARC TAX FUND REVENUES</b>					
PARC Tax	837,613	994,379	945,000	945,000	945,000
Other	3,587	5,920	4,500	42,000	42,000
Use of Fund Balance	0	0	134,240	375,150	0
<b>TOTAL PARC TAX FUND REVENUES</b>	<b>841,200</b>	<b>1,000,299</b>	<b>1,083,740</b>	<b>1,362,150</b>	<b>987,000</b>
<b>PARC TAX FUND EXPENDITURES</b>					
Operations	470,479	835,114	856,300	1,011,150	665,225
Capital	0	103,687	227,440	351,000	263,000
Appropriation to Fund Balance	370,722	61,498	0	0	58,775
<b>TOTAL PARC TAX FUND EXPENDITURES</b>	<b>841,200</b>	<b>1,000,299</b>	<b>1,083,740</b>	<b>1,362,150</b>	<b>987,000</b>
<b>CORONAVIRUS RELIEF FUND REVENUES</b>					
Grants	709,086	656,846	656,846	656,846	0
Other	1,294	0	0	0	0
Use of Fund Balance	0	0	656,846	655,846	0
<b>TOTAL CORONAVIRUS RELIEF FUND REVENUES</b>	<b>710,380</b>	<b>656,846</b>	<b>1,313,692</b>	<b>1,312,692</b>	<b>0</b>
<b>CORONAVIRUS RELIEF FD EXPENDITURES</b>					
Operations	488,023	1,000	1,313,692	1,312,692	0
Capital	222,357	0	0	0	0
Appropriation to Fund Balance	0	655,846	0	0	0
<b>TOTAL CORONAVIRUS RELIEF FD EXPENDITURES</b>	<b>710,380</b>	<b>656,846</b>	<b>1,313,692</b>	<b>1,312,692</b>	<b>0</b>

2023-2024

## FINAL BUDGET

LINDON

## BUDGET SUMMARY

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 REQUESTED
<b>DEBT SERVICE REVENUES - transfers</b>	<b>976,139</b>	<b>482,212</b>	<b>481,660</b>	<b>481,660</b>	<b>491,290</b>
<b>DEBT SERVICE EXPENDITURES</b>					
Principal	968,953	482,212	481,660	481,660	491,290
Interest	7,186	0	0	0	0
Paying Agent Fees	0	0	0	0	0
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>976,139</b>	<b>482,212</b>	<b>481,660</b>	<b>481,660</b>	<b>491,290</b>
<b>CLASS C ROADS C.I.P. REVENUES</b>					
Taxes	1,051,918	1,172,356	1,105,000	1,165,000	1,165,000
Impact Fees	101,146	0	6,000	6,000	6,000
Transfers In	0	1,500,000	1,000,000	1,500,000	500,000
Other	9,048	53,755	8,000	150,000	150,000
Use of Fund Balance	1,500,587	0	0	0	755,500
<b>TOTAL CLASS C ROADS C.I.P. REVENUES</b>	<b>2,662,700</b>	<b>2,726,111</b>	<b>2,119,000</b>	<b>2,821,000</b>	<b>2,576,500</b>
<b>CLASS C ROADS C.I.P. EXPENDITURES</b>					
Operations	373,979	83,489	305,000	250,000	176,500
Capital	2,288,721	1,355,069	1,406,000	2,566,225	2,400,000
Appropriation to Fund Balance	0	1,287,553	408,000	4,775	0
<b>TOTAL CLASS C ROADS C.I.P. EXPENDITURES</b>	<b>2,662,700</b>	<b>2,726,111</b>	<b>2,119,000</b>	<b>2,821,000</b>	<b>2,576,500</b>
<b>FACILITIES C.I.P. REVENUES</b>					
Transfers In	500,000	500,000	0	0	0
Use of Fund Balance	0	0	0	0	0
<b>TOTAL FACILITIES C.I.P. REVENUES</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FACILITIES C.I.P. EXPENDITURES</b>					
Operations	0	0	0	0	0
Capital	0	67,357	0	0	0
Appropriation to Fund Balance	500,000	432,643	0	0	0
<b>TOTAL FACILITIES C.I.P. EXPENDITURES</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARKS C.I.P. REVENUES</b>					
Impact Fees	464,186	437,856	210,250	367,000	300,000
Transfers In	5,000	10,000	10,000	10,000	0
Use of Fund Balance	0	0	65,250	1,713,500	0
<b>TOTAL PARKS C.I.P. REVENUES</b>	<b>469,186</b>	<b>447,856</b>	<b>285,500</b>	<b>2,090,500</b>	<b>300,000</b>
<b>PARKS C.I.P. EXPENDITURES</b>					
Operations	10,000	10,000	5,000	10,000	0
Capital	178,601	92,214	280,500	2,080,500	60,000
Appropriation to Fund Balance	280,585	345,641	0	0	240,000
<b>TOTAL PARKS C.I.P. EXPENDITURES</b>	<b>469,186</b>	<b>447,856</b>	<b>285,500</b>	<b>2,090,500</b>	<b>300,000</b>
<b>WATER FUND REVENUES</b>					
Utility Fees	3,152,835	2,929,900	3,176,830	3,213,000	3,298,690
Impact Fees	199,691	176,248	154,000	128,000	115,500
Other	1,757,369	1,483,530	2,991,492	4,084,712	518,920
Use of Fund Balance	0	0	2,044,813	0	4,567,499
<b>TOTAL WATER FUND REVENUES</b>	<b>5,109,895</b>	<b>4,589,678</b>	<b>8,367,135</b>	<b>7,425,712</b>	<b>8,500,609</b>
<b>WATER FUND EXPENDITURES</b>					
Personnel	357,974	337,423	440,360	433,885	483,590
Operations	1,449,190	1,451,334	4,470,075	4,377,539	2,156,519
Capital	416,400	691,612	3,312,700	1,712,700	5,755,000
Appropriation to Fund Balance	2,886,331	2,109,309	144,000	901,588	105,500
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>5,109,895</b>	<b>4,589,678</b>	<b>8,367,135</b>	<b>7,425,712</b>	<b>8,500,609</b>



2023-2024

## FINAL BUDGET

LINDON

## BUDGET SUMMARY

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 REQUESTED
<b>SEWER FUND REVENUES</b>					
Utility Fees	1,800,793	1,836,745	1,908,000	1,979,050	2,117,580
Impact Fees	141,724	115,117	40,000	69,200	61,600
Other	855,769	128,212	23,950	20,660	519,960
Use of Fund Balance	278,011	304,125	258,556	136,411	99,892
<b>TOTAL SEWER FUND REVENUES</b>	<b>3,076,297</b>	<b>2,384,199</b>	<b>2,230,506</b>	<b>2,205,321</b>	<b>2,799,032</b>
<b>SEWER FUND EXPENDITURES</b>					
Personnel	247,623	176,462	193,720	174,840	252,390
Operations	1,602,609	1,528,800	1,581,886	1,575,041	1,621,142
Capital	211,873	304,986	454,900	455,440	925,500
Appropriation to Fund Balance	1,014,192	373,951	0	0	0
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>3,076,297</b>	<b>2,384,199</b>	<b>2,230,506</b>	<b>2,205,321</b>	<b>2,799,032</b>
<b>WASTE COLLECTION REVENUES</b>					
Utility Fees	561,950	609,349	639,600	682,000	710,000
Transfers In	0	10,000	10,000	10,000	10,000
Use of Fund Balance	12,220	0	0	0	0
<b>TOTAL WASTE COLLECTION REVENUES</b>	<b>574,170</b>	<b>619,349</b>	<b>649,600</b>	<b>692,000</b>	<b>720,000</b>
<b>WASTE COLLECTION EXPENDITURES</b>					
Operations	574,170	599,498	647,520	676,220	708,650
Appropriation to Fund Balance	0	19,851	2,080	15,780	11,350
<b>TOTAL WASTE COLLECTION EXPENDITURES</b>	<b>574,170</b>	<b>619,349</b>	<b>649,600</b>	<b>692,000</b>	<b>720,000</b>
<b>STORM WATER DRAINAGE REV.</b>					
Utility Fees	1,129,587	1,219,271	1,236,000	1,295,000	1,320,900
Impact Fees	143,972	100,054	50,000	50,000	45,000
Other	1,232,597	141,860	0	0	750,000
Use of Fund Balance	0	0	181,820	159,840	472,592
<b>TOTAL STORM WATER DRAINAGE REV.</b>	<b>2,506,156</b>	<b>1,461,185</b>	<b>1,467,820</b>	<b>1,504,840</b>	<b>2,588,492</b>
<b>STORM WATER DRAINAGE EXP.</b>					
Personnel	187,757	180,950	231,290	230,240	254,450
Operations	698,745	809,057	618,530	656,600	734,042
Capital	27,375	17,950	618,000	618,000	1,600,000
Appropriation to Fund Balance	1,592,279	453,228	0	0	0
<b>TOTAL STORM WATER DRAINAGE EXP.</b>	<b>2,506,156</b>	<b>1,461,185</b>	<b>1,467,820</b>	<b>1,504,840</b>	<b>2,588,492</b>
<b>RECREATION FUND REVENUES</b>					
Bond Proceeds/Interest	152	135	200	9,000	9,000
Admission	493,203	452,048	423,000	520,980	520,980
Programs	240,777	281,505	233,715	255,230	259,215
Rentals	107,536	168,062	166,545	211,130	211,130
Grants and Contributions	21,281	50,814	21,600	48,850	48,850
Transfers In	2,984,480	1,796,825	1,439,825	1,939,825	737,450
Use of Fund Balance	0	0	306,615	0	1,077,510
<b>TOTAL RECREATION FUND REVENUES</b>	<b>3,847,430</b>	<b>2,749,389</b>	<b>2,591,500</b>	<b>2,985,015</b>	<b>2,864,135</b>
<b>RECREATION FUND EXPENDITURES</b>					
Personnel	791,215	780,400	1,142,640	1,117,935	1,150,520
Operations	489,567	797,979	1,143,860	1,268,430	1,333,615
Capital	601,983	505,839	305,000	303,800	380,000
Appropriation to Fund Balance	1,964,664	665,171	0	294,850	0
<b>TOTAL RECREATION FUND EXPENDITURES</b>	<b>3,847,430</b>	<b>2,749,389</b>	<b>2,591,500</b>	<b>2,985,015</b>	<b>2,864,135</b>
<b>TELECOMMUNICATIONS FUND REV.</b>					
Customer Connection Fee	51,116	43,399	50,000	40,000	40,000
Other	0	-	-	-	-

2023-2024

## FINAL BUDGET

LINDON

## BUDGET SUMMARY

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 REQUESTED
Use of Fund Balance	7,625	8,683	-	-	-
<b>TOTAL TELECOMMUNICATIONS FUND REV.</b>	<b>58,741</b>	<b>52,082</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>
<b>TELECOMMUNICATIONS FUND EXP.</b>					
Operations	58,741	52,082	50,000	40,000	40,000
Appropriation to Fund Balance	0	-	-	-	-
<b>TOTAL TELECOMMUNICATIONS FUND EXP.</b>	<b>58,741</b>	<b>52,082</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>
<b>TOTAL CITY BUDGET</b>	<b>36,212,078</b>	<b>32,854,346</b>	<b>36,606,078</b>	<b>40,797,876</b>	<b>37,239,308</b>

SUMMARY OF CHANGES IN FUND BALANCES

	Governmental Funds									Proprietary Funds						Total All Funds
	General	RDA	PARC Tax	Corona Relief	Roads CIP	Parks CIP	Facilities CIP	Debt Svc	Water	Sewer	Garbage	Storm	Recreation	Telecomm.		
<b>Beginning Balances</b>	<b>4,212,447</b>	<b>1,272,215</b>	<b>637,541</b>	-	<b>4,525,935</b>	<b>766,737</b>	<b>932,643</b>	-	<b>7,274,866</b>	<b>1,843,244</b>	<b>52,065</b>	<b>2,089,124</b>	<b>1,475,480</b>	<b>2,934</b>	<b>25,085,230</b>	
<b>Revenues</b>																
Program revenues																
Charges for services	2,339,337								3,298,690	2,117,580	710,000	1,320,900	991,325	40,000	10,817,832	
Impact Fees	15,700				6,000	300,000			115,500	61,600		45,000			543,800	
Grants and contributions	60,000			-					400,000			750,000	48,850		1,258,850	
General revenues																
Property taxes	2,602,000														2,602,000	
Sales tax	6,303,500														6,303,500	
Other taxes	2,078,000	170,000	945,000		1,165,000										4,358,000	
Other	1,316,250	46,500	42,000	-	150,000	-			118,920	19,960			9,000	-	1,702,630	
<b>Total revenues</b>	<b>14,714,787</b>	<b>216,500</b>	<b>987,000</b>	-	<b>1,321,000</b>	<b>300,000</b>	-	-	<b>3,933,110</b>	<b>2,199,140</b>	<b>710,000</b>	<b>2,115,900</b>	<b>1,049,175</b>	<b>40,000</b>	<b>27,586,612</b>	
<b>Transfers In</b>	-	-	-	-	<b>500,000</b>	-	-	<b>491,290</b>	-	<b>500,000</b>	<b>10,000</b>	-	<b>737,450</b>	-	<b>2,238,740</b>	
<b>Expenses</b>																
General government	5,728,785	38,100													5,766,885	
Public safety	5,576,615														5,576,615	
Streets	552,885				176,500										729,385	
Parks and recreation	1,243,625		743,225												1,986,850	
Capital projects		-			2,400,000	60,000									2,460,000	
Debt Service								491,290							491,290	
Water									8,395,109						8,395,109	
Sewer										2,799,032					2,799,032	
Solid Waste											708,650				708,650	
Storm Water Drainage												2,588,492			2,588,492	
Recreation Fund													2,864,135		2,864,135	
Telecomm. Fund														40,000	40,000	
<b>Total expenses</b>	<b>13,101,910</b>	<b>38,100</b>	<b>743,225</b>	-	<b>2,576,500</b>	<b>60,000</b>	-	<b>491,290</b>	<b>8,395,109</b>	<b>2,799,032</b>	<b>708,650</b>	<b>2,588,492</b>	<b>2,864,135</b>	<b>40,000</b>	<b>34,406,443</b>	
<b>Transfers Out</b>	<b>2,053,740</b>	-	<b>185,000</b>	-	-	-	-	-	-	-	-	-	-	-	<b>2,238,740</b>	
<b>Ending Balances</b>	<b>3,771,584</b>	<b>1,450,615</b>	<b>696,316</b>	-	<b>3,770,435</b>	<b>1,006,737</b>	<b>932,643</b>	-	<b>2,812,867</b>	<b>1,743,351</b>	<b>63,415</b>	<b>1,616,532</b>	<b>397,970</b>	<b>2,934</b>	<b>18,265,399</b>	
<b>Percent Change</b>	<b>-10.5%</b>	<b>14.0%</b>	<b>9.2%</b>	<b>0.0%</b>	<b>-16.7%</b>	<b>31.3%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>-61.3%</b>	<b>-5.4%</b>	<b>21.8%</b>	<b>-22.6%</b>	<b>-73.0%</b>	<b>0.0%</b>	<b>-27.2%</b>	

GENERAL FUND:

	Fund Bal.	% of Rev.
6/30/2023	4,212,447	30.04%
6/30/2024	3,771,584	28.15%

Example General Fund Balance Levels based on projected revenues for:

		2022-2023	2023-2024
	35%	4,908,264	4,689,440
	30%	4,207,083	4,019,520
	25%	3,505,903	3,349,600
<b>GENERAL FUND LIMITS:</b>	20%	2,804,722	2,679,680
<b>ending max</b>	15%	2,103,542	2,009,760
<b>ending min</b>			

2023-2024

## FINAL BUDGET

LINDON

GENERAL FUND	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Actual	Original Budget	Amended Budget	Budget
<b>GENERAL FUND REVENUES</b>					
<b>TAXES</b>					
Gen. Property Taxes - Current	2,155,413	2,176,465	2,215,264	2,272,000	2,300,000
Fees in Lieu of Prop. Tax	120,673	125,111	130,000	125,000	125,000
Prior Year Taxes	177,971	200,270	175,000	195,000	175,000
Penalties and Interest	3,203	2,581	3,000	2,000	2,000
General Sales & Use Tax	5,887,791	6,912,012	6,825,000	6,300,000	6,300,000
Mass Transit Tax	65	-	-	-	-
Room Tax	4,607	4,485	3,500	3,500	3,500
Telecommunications Tax	232,384	243,343	220,000	240,000	240,000
Cable Franchise Tax	34,821	38,179	35,000	38,000	38,000
Energy Franchise Tax	1,490,977	1,601,330	1,400,000	1,765,000	1,800,000
<b>TOTAL TAXES</b>	<b>10,107,904</b>	<b>11,303,777</b>	<b>11,006,764</b>	<b>10,940,500</b>	<b>10,983,500</b>
<b>LICENSES AND PERMITS</b>					
Business Licenses & Permits	70,225	75,113	74,500	74,500	75,000
Alarm Permits & False Alarms	75	50	100	-	-
Building Permits	538,869	462,698	300,000	250,000	250,000
1% State Fee - Bldg Permits	810	696	500	500	500
Building Bonds Forfeited	-	2,000	-	-	-
Plan Check Fee	192,430	127,350	100,000	35,000	35,000
Animal License	490	290	650	650	250
<b>TOTAL LICENSES AND PERMITS</b>	<b>802,899</b>	<b>668,198</b>	<b>475,750</b>	<b>360,650</b>	<b>360,750</b>
<b>GRANTS &amp; INTERGOVERNMENTAL</b>					
CDBG Grants	-	-	-	-	-
Federal Grants	-	-	-	-	-
State Liquor Fund Allotment	10,265	12,196	12,200	17,910	18,000
Police Misc. Grants	45,951	35,318	35,000	38,750	32,000
Emergency Mgmt Program Grant	-	11,777	10,000	10,000	10,000
State IDC Grant	4,500	-	-	-	-
State Grants	60,297	55,079	110,500	110,500	-
MAG Grants	-	-	-	-	-
County Grants	-	-	-	-	-
<b>TOTAL GRANTS &amp; INTERGOVERNMENTAL</b>	<b>121,013</b>	<b>114,370</b>	<b>167,700</b>	<b>177,160</b>	<b>60,000</b>
<b>CHARGES FOR SERVICES</b>					
Zoning & Subdivision Fee	94,038	82,410	49,600	40,000	40,000
Engineering Review Fees	80	-	-	-	-
Planning Admin Fee	14,842	9,193	8,000	4,200	4,200
Materials Testing Fee	-	-	-	-	-
Street and Regulatory Signs	-	-	-	-	-
Construction Services Fee	56,802	59,602	32,000	26,000	20,000
Re-Inspection Fee	125	100	-	-	-
Park & Public Property Rental	24,078	45,545	25,000	40,000	40,000
Police Impact Fees	49,477	26,676	22,400	9,720	8,100
Fire Impact Fee	43,367	24,916	20,000	9,120	7,600
Weed Abatement	-	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>282,810</b>	<b>248,442</b>	<b>157,000</b>	<b>129,040</b>	<b>119,900</b>
<b>FINES &amp; FORFEITURES</b>					
Court Fines	492,401	464,131	460,000	470,000	470,000
Traffic School Fees	20,282	14,018	10,000	18,000	18,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>512,683</b>	<b>478,149</b>	<b>470,000</b>	<b>488,000</b>	<b>488,000</b>
<b>MISCELLANEOUS REVENUE</b>					
Interest Earnings	67,369	86,017	65,000	780,000	840,000
Credit for E911 Tax to Orem	74,749	74,749	74,750	74,750	74,750
Police Misc. Revenue	3,231	38,706	36,500	93,500	38,000
Lindon Youth Court	510	630	500	500	500
Pmt Service/Convenience Fee	20,105	22,552	22,000	26,000	26,000
Misc Attorney Fees	804	6,351	5,500	8,115	7,000
Centennial Revenue	-	-	-	50,000	90,000
Donations	-	-	-	-	-
Sale of Property	32,000	-	-	-	-
Sale of Surplus Items	536,210	823	-	580,000	10,000
Fixed Asset Disposal Gain/Loss	4,327	106,762	600,000	-	-



2023-2024

## FINAL BUDGET

LINDON

GENERAL FUND	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Actual	Original Budget	Amended Budget	Budget
Misc. Park Revenue	-	-	-	-	-
Sundry Revenue	74,766	72,827	5,000	5,000	5,000
Lease Revenue	184,573	228,927	225,000	225,000	225,000
Funds from Financing Sources	736,200	-	803,145	960,000	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,734,844</b>	<b>638,345</b>	<b>1,837,395</b>	<b>2,802,865</b>	<b>1,316,250</b>
<b>CEMETERY</b>					
Sale of Burial Plots	119,550	96,571	50,000	63,620	50,000
Transfer Fees	200	60	-	-	-
Interment Fees	23,650	17,950	18,000	19,600	18,000
Headstone Inspection Fee	3,000	2,625	2,000	2,175	2,000
<b>TOTAL CEMETERY</b>	<b>146,400</b>	<b>117,206</b>	<b>70,000</b>	<b>85,395</b>	<b>70,000</b>
<b>TRANSFERS AND CONTRIBUTIONS</b>					
Admin Costs from RDA	16,800	18,368	23,800	23,800	23,800
Transfer from PARC Tax Fund	-	-	122,500	202,500	-
Admin Costs from Water	223,536	246,560	254,146	-	-
PW Admin Dept cost share-Water	178,565	266,916	287,155	314,990	385,505
Admin Costs from Sewer	137,064	-	152,640	-	-
PW Admin Dept cost share-Sewer	178,565	266,916	287,155	314,990	385,505
Admin Costs frm Solid Waste Fd	21,136	23,480	25,585	25,585	28,400
Admin Costs from Storm Drain	93,112	94,400	98,880	98,880	105,672
PW Admin Dept cost share-Storm	178,565	266,916	287,155	314,990	385,505
Admin Costs from Telecomm Fd	2,500	2,500	2,500	2,000	2,000
Use of Fund Balance	-	-	-	1,318,641	440,863
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>1,029,843</b>	<b>1,186,055</b>	<b>1,541,516</b>	<b>2,616,376</b>	<b>1,757,250</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>14,738,395</b>	<b>14,754,541</b>	<b>15,726,125</b>	<b>17,599,986</b>	<b>15,155,650</b>
<b>GENERAL FUND EXPENDITURES</b>					
<b>DEPT: LEGISLATIVE</b>					
<b>PERSONNEL</b>					
Salaries & Wages	53,700	71,638	71,820	72,625	93,210
Planning Commission Allowance	8,400	10,400	9,600	9,600	18,000
Benefits - FICA	4,750	6,276	6,230	6,300	8,520
Benefits - Workers Comp.	416	207	1,535	1,200	1,310
<b>TOTAL PERSONNEL</b>	<b>67,266</b>	<b>88,521</b>	<b>89,185</b>	<b>89,725</b>	<b>121,040</b>
<b>OPERATIONS</b>					
Travel & Training	2,300	5,768	6,000	10,000	10,000
Miscellaneous Expense	1,894	2,355	2,500	2,850	2,850
Mountainland Assoc of Govt	4,434	4,448	4,500	4,555	4,600
Utah Lake Commission	3,241	3,396	3,400	3,400	3,400
Utah League of Cities & Towns	11,191	11,731	13,350	13,350	15,620
Chamber of Commerce	10,000	10,000	10,000	10,000	10,000
<b>TOTAL OPERATIONS</b>	<b>33,060</b>	<b>37,698</b>	<b>39,750</b>	<b>44,155</b>	<b>46,470</b>
<b>TOTAL LEGISLATIVE</b>	<b>100,326</b>	<b>126,219</b>	<b>128,935</b>	<b>133,880</b>	<b>167,510</b>
<b>DEPT: JUDICIAL</b>					
<b>PERSONNEL</b>					
Salaries & Wages	181,768	175,337	192,260	208,000	254,450
Salaries & Wages - Overtime	-	-	-	-	-
Benefits - FICA	13,754	13,204	14,710	16,000	19,470
Benefits - LTD	509	501	580	580	680
Benefits - Life	138	138	190	190	210
Benefits - Insurance Allowance	29,691	27,055	28,430	28,430	30,210
Benefits - Retirement	27,395	28,779	29,730	31,000	36,530
Benefits - Workers Comp.	682	279	1,630	1,000	1,130
<b>TOTAL PERSONNEL</b>	<b>253,936</b>	<b>245,292</b>	<b>267,530</b>	<b>285,200</b>	<b>342,680</b>
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	275	326	565	565	600
Travel & Training	315	1,622	4,050	4,050	4,370
Office Supplies	2,464	1,994	2,950	2,950	3,150
Operating Supplies & Maint	167	70	535	535	575
Employee Recognition	-	124	240	240	255
Telephone	850	819	900	1,200	1,200
Gasoline	9	-	535	535	575

2023-2024

## FINAL BUDGET

LINDON

GENERAL FUND	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Actual	Original Budget	Amended Budget	Budget
Professional & Tech Services	80,711	89,485	100,000	100,000	108,000
Insurance	2,299	2,459	2,675	2,705	2,920
Court Surcharges & Fees	195,647	182,524	207,000	207,000	223,500
Purchase of Equipment	530	723	1,500	1,500	1,600
TOTAL OPERATIONS	283,267	280,145	320,950	321,280	346,745
<b>TOTAL JUDICIAL</b>	<b>537,203</b>	<b>525,437</b>	<b>588,480</b>	<b>606,480</b>	<b>689,425</b>
<b>DEPT: ADMINISTRATION</b>					
<b>PERSONNEL</b>					
Salaries & Wages	518,470	579,764	701,130	706,600	792,510
Salaries & Wages - Overtime	-	-	-	-	-
Benefits - FICA	38,513	43,235	53,640	54,055	60,630
Benefits - LTD	2,149	2,382	2,960	2,960	3,190
Benefits - Life	519	616	940	940	1,190
Benefits - Insurance Allowance	89,065	115,996	142,020	142,555	141,890
Benefits - Retirement	101,789	117,500	134,690	135,100	141,180
Benefits - Workers Comp.	1,502	637	3,780	2,100	2,580
TOTAL PERSONNEL	752,007	860,132	1,039,160	1,044,310	1,143,170
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	2,051	2,436	2,000	3,000	3,000
Public Notices	2,264	259	3,000	-	-
Uniform Expense	461	114	-	-	-
Travel & Training	3,726	4,359	7,000	7,000	7,000
Tuition Reimbursement Program	(889)	-	3,000	3,000	3,000
Office Supplies	7,795	10,030	9,000	9,000	9,000
Operating Supplies & Maint	1,859	1,067	2,000	2,000	2,000
Employee Recognition	113	853	720	720	720
Telephone	2,538	2,633	2,500	4,600	8,000
Gasoline	493	543	1,500	1,500	1,500
Employee Recognition-Citywide	2,693	2,513	2,500	4,000	5,000
Professional & Tech Services	134,762	154,266	135,000	145,000	145,000
Merchant Fees	72,804	80,648	90,000	105,000	110,000
Bad Debt Expense	110	5	-	-	-
Insurance & Surety Bond	2,299	3,594	3,600	4,165	4,300
Other Services	-	-	-	-	-
Purchase of Equipment	1,257	7,799	2,000	6,000	2,000
TOTAL OPERATIONS	234,337	271,118	263,820	294,985	300,520
<b>CAPITAL OUTLAY</b>					
Purchase of Capital Asset	-	-	-	34,160	-
TOTAL CAPITAL OUTLAY	-	-	-	34,160	-
<b>TOTAL ADMINISTRATION</b>	<b>986,344</b>	<b>1,131,250</b>	<b>1,302,980</b>	<b>1,373,455</b>	<b>1,443,690</b>
<b>DEPT: LEGAL SERVICES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	79,366	84,215	95,310	95,310	102,160
Benefits - FICA	5,924	6,292	7,300	7,300	7,820
Benefits - LTD	294	301	370	370	380
Benefits - Life	46	46	120	120	120
Benefits - Insurance Allowance	9,897	10,669	11,410	11,410	12,120
Benefits - Retirement	12,579	14,127	14,880	14,880	15,570
Benefits - Workers Comp.	617	259	1,500	900	1,010
TOTAL PERSONNEL	108,723	115,909	130,890	130,290	139,180
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	275	626	565	565	700
Travel & Training	(35)	761	1,925	1,925	2,075
Office Supplies	5	89	265	350	400
Operating Supplies & Maint	90	70	265	265	285
Employee Recognition	-	36	80	80	90
Telephone	268	274	325	600	840
Gasoline	9	-	265	265	280
Professional & Tech Services	-	45	-	50	1,500
Purchase of Equipment	530	-	500	615	650
TOTAL OPERATIONS	1,141	1,901	4,190	4,715	6,820
<b>TOTAL LEGAL SERVICES</b>	<b>109,864</b>	<b>117,809</b>	<b>135,080</b>	<b>135,005</b>	<b>146,000</b>
<b>DEPT: ENGINEERING</b>					
Professional & Tech Services	1,949	327	20,000	20,000	20,000
<b>TOTAL ENGINEERING</b>	<b>1,949</b>	<b>327</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

**GENERAL FUND**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>DEPT: ELECTIONS</b>					
Special Department Supplies	-	103	-	-	-
Other Services	17	14,294	-	-	33,515
<b>TOTAL ELECTIONS</b>	<b>17</b>	<b>14,397</b>	<b>-</b>	<b>-</b>	<b>33,515</b>

**DEPT: GOVERNMENT BUILDINGS**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>PERSONNEL</b>					
Salaries & Wages	64,329	70,834	76,570	76,570	85,110
Benefits - FICA	4,806	5,141	5,860	5,860	6,510
Benefits - LTD	223	258	320	320	350
Benefits - Life	90	92	100	100	110
Benefits - Insurance Allowance	19,342	21,339	22,810	23,080	24,240
Benefits - Retirement	4,273	4,674	6,910	6,910	7,750
Benefits - Workers Comp.	582	250	1,440	900	1,040
<b>TOTAL PERSONNEL</b>	<b>93,645</b>	<b>102,587</b>	<b>114,010</b>	<b>113,740</b>	<b>125,110</b>
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	138	196	1,000	1,000	1,000
Uniform Expense	150	-	150	150	150
Travel & Training	-	-	1,000	1,000	1,000
Office Supplies	-	-	-	-	-
Operating Supplies & Maint	14,680	18,629	65,000	65,000	37,500
Employee Recognition	-	48	-	-	-
Utilities	48,685	54,210	55,000	55,000	60,000
Telephone	130	125	200	400	400
Gasoline	730	928	1,000	1,000	1,500
Professional & Tech Services	15,067	25,388	25,000	25,000	27,500
Rental Property Maintenance	13,001	5,759	15,000	15,000	15,000
Insurance	9,952	10,395	12,000	12,000	12,000
Other Services	39,139	26,387	50,000	50,000	75,000
Purchase of Equipment	-	-	-	56,350	20,000
<b>TOTAL OPERATIONS</b>	<b>141,671</b>	<b>142,065</b>	<b>225,350</b>	<b>281,900</b>	<b>251,050</b>
<b>CAPITAL OUTLAY</b>					
Building Improvements	9,600	84,611	175,000	175,000	100,000
Purchase of Capital Asset	-	-	-	-	20,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>9,600</b>	<b>84,611</b>	<b>175,000</b>	<b>175,000</b>	<b>120,000</b>
<b>TOTAL GOVERNMENT BUILDINGS</b>	<b>244,916</b>	<b>329,262</b>	<b>514,360</b>	<b>570,640</b>	<b>496,160</b>

**DEPT: POLICE SERVICES**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>PERSONNEL</b>					
Salaries & Wages	1,134,932	1,248,039	1,412,940	1,420,780	1,588,520
Salaries & Wages, X-ing Guard	17,091	15,678	24,000	24,000	25,210
Salaries & Wages - Overtime	94,584	115,354	140,000	175,000	140,000
Salaries - Temp Employees	30,608	16,838	31,200	42,585	47,010
Benefits - FICA	97,434	105,454	123,040	123,040	137,860
Benefits - LTD	4,409	5,133	5,800	5,800	7,210
Benefits - Life	1,551	1,541	1,970	1,970	2,250
Benefits - Insurance Allowance	279,633	292,056	384,330	386,465	432,780
Benefits - Retirement	322,862	344,644	464,560	464,560	521,070
Benefits - Workers Comp.	11,711	4,990	27,870	18,520	20,180
<b>TOTAL PERSONNEL</b>	<b>1,994,815</b>	<b>2,149,728</b>	<b>2,615,710</b>	<b>2,662,720</b>	<b>2,922,090</b>
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	2,862	3,281	5,000	5,000	4,500
Uniform Expense	11,838	17,384	18,000	18,000	18,000
Travel & Training	8,675	13,185	15,500	15,500	15,500
Office Supplies	4,551	4,516	6,500	6,500	6,000
Operating Supplies & Maint	16,054	15,348	14,000	14,000	14,500
Employee Recognition	1,497	1,895	4,100	4,100	4,100
Telephone	21,422	19,848	22,000	22,000	23,500
Gasoline	41,038	53,197	60,000	60,000	60,000
Professional & Tech Services	52,531	69,280	68,500	76,500	124,500
Dispatch, Orem City	123,353	127,035	138,732	138,732	147,340
Special Department Supplies	10,705	7,624	12,500	12,500	12,500
Insurance	4,147	5,561	5,600	5,910	6,500
Equipment Rental	-	-	-	-	-
Vehicle Lease	476,103	-	600,000	-	-
Other Services	-	-	750	750	750
Risk Management	-	956	1,000	1,000	1,000

**GENERAL FUND**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
Emergency Management	106	1,647	2,000	2,000	2,000
Miscellaneous Expense	2,951	520	1,000	1,000	1,000
Youth Court Expenses	10	10	500	500	500
N.O.V.A. Expense	1,840	1,555	2,500	2,500	2,500
Use of USAAV Funds	10,265	5,515	12,200	17,910	18,000
Public Outreach	245	1,213	3,500	3,500	3,500
Purchase of Equipment	65,236	60,601	87,000	87,000	85,000
Vehicle Lease Principal	111,386	84,669	84,670	555,280	115,000
Vehicle Lease Interest	-	11,588	11,585	11,585	-
<b>TOTAL OPERATIONS</b>	<b>966,816</b>	<b>506,425</b>	<b>1,177,137</b>	<b>1,061,767</b>	<b>666,190</b>
<b>CAPITAL OUTLAY</b>					
Purchase of Capital Asset	-	-	-	-	-
Vehicles	771,040	-	803,145	960,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>771,040</b>	<b>-</b>	<b>803,145</b>	<b>960,000</b>	<b>-</b>
<b>TOTAL POLICE SERVICES</b>	<b>3,732,670</b>	<b>2,656,154</b>	<b>4,595,992</b>	<b>4,684,487</b>	<b>3,588,280</b>
<b>DEPT: FIRE PROTECTION SERVICES</b>					
Telephone	568	545	600	600	600
Orem Fire/EMS	1,410,974	1,444,869	1,509,217	1,509,217	1,808,895
Dispatch	123,353	127,035	138,732	138,732	147,340
Weed Abatement	-	-	-	-	-
<b>TOTAL FIRE PROTECTION SERVICES</b>	<b>1,534,896</b>	<b>1,572,450</b>	<b>1,648,549</b>	<b>1,648,549</b>	<b>1,956,835</b>
<b>DEPT: PROTECTIVE INSPECTIONS</b>					
<b>PERSONNEL</b>					
Salaries & Wages	171,163	206,355	-	-	-
Benefits - FICA	13,062	15,730	-	-	-
Benefits - LTD	729	856	-	-	-
Benefits - Life	184	207	-	-	-
Benefits - Insurance Allowance	29,555	37,205	-	-	-
Benefits - Retirement	35,866	42,288	-	-	-
Benefits - Workers Comp.	1,547	697	-	-	-
<b>TOTAL PERSONNEL</b>	<b>252,104</b>	<b>303,337</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	1,166	469	-	-	-
Uniform Expense	300	695	-	-	-
Travel & Training	(133)	3,544	-	-	-
Office Supplies	1,609	2,120	-	-	-
Operating Supplies & Maint	638	496	-	-	-
Telephone	1,874	2,023	-	-	-
Gasoline	2,157	2,831	-	-	-
Professional & Tech Services	8,820	10,869	-	-	-
Insurance	2,442	2,602	-	-	-
Purchase of Equipment	5,262	3,952	-	-	-
<b>TOTAL OPERATIONS</b>	<b>24,134</b>	<b>29,601</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
Purchase of Capital Asset	2,970	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROTECTIVE INSPECTIONS</b>	<b>279,208</b>	<b>332,939</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPT: ANIMAL CONTROL SERVICES</b>					
Operating Supplies & Maint	200	988	1,250	1,250	1,250
North Ut County Animal Shelter	14,764	19,830	23,000	29,370	30,000
NUC Shelter-remit license fees	490	290	650	650	250
Deer Management	-	-	-	-	-
<b>TOTAL ANIMAL CONTROL SERVICES</b>	<b>15,454</b>	<b>21,108</b>	<b>24,900</b>	<b>31,270</b>	<b>31,500</b>
<b>DEPT: STREETS</b>					
<b>PERSONNEL</b>					
Salaries & Wages	146,631	153,966	203,220	142,085	147,460
Salaries & Wages - Overtime	-	301	6,000	5,000	6,000
Salaries - Temp Employees	3,982	1,332	5,000	5,000	-
Benefits - FICA	10,974	11,435	16,390	11,525	11,740
Benefits - LTD	598	633	950	655	680
Benefits - Life	184	184	310	220	220
Benefits - Insurance Allowance	34,587	36,845	62,640	26,500	33,940
Benefits - Retirement	30,520	32,244	43,140	30,320	31,620



**GENERAL FUND**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
Benefits - Workers Comp.	2,269	918	6,690	2,000	2,260
TOTAL PERSONNEL	229,745	237,857	344,340	223,305	233,920
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	101	-	100	130	200
Uniform Expense	553	888	1,160	1,625	1,625
Travel & Training	225	584	1,000	1,000	1,000
Office Supplies	35	225	500	500	500
Operating Supplies & Maint	29,150	16,011	50,700	40,000	40,700
Vehicle and Equipment Maint.	-	11,506	11,650	17,650	12,950
Employee Recognition	183	214	240	240	160
Utilities	2,079	2,382	2,500	3,500	3,500
Telephone	711	718	1,000	1,000	1,100
Gasoline	6,606	9,757	9,000	20,000	11,000
Professional & Tech Services	17,216	2,501	13,000	13,000	9,630
Street-side Landscaping	66,710	69,904	65,000	72,000	75,000
Special Snow Removal	15,087	23,390	40,000	90,500	71,100
Right of Way Maintenance	-	28,917	50,000	50,000	50,000
Special Dept Supplies	9,984	8,222	24,000	24,000	20,000
Insurance	6,678	6,189	6,800	6,800	6,800
UTA Tax Payment	65	-	-	-	-
Equipment Rental	2,650	2,200	4,200	4,200	4,200
Other Services	2,235	2,457	6,000	6,000	6,000
Purchase of Equipment	1,256	3,261	3,500	14,500	3,500
TOTAL OPERATIONS	161,525	189,327	290,350	366,645	318,965
<b>CAPITAL OUTLAY</b>					
New Sidewalks/ADA Ramps	-	-	75,000	15,000	-
Purchase of Capital Asset	61,271	45,065	14,400	135,000	-
Traffic Calming Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	61,271	45,065	89,400	150,000	-
<b>TOTAL STREETS</b>	<b>452,540</b>	<b>472,249</b>	<b>724,090</b>	<b>739,950</b>	<b>552,885</b>

**DEPT: PUBLIC WORKS ADMINISTRATION**

<b>PERSONNEL</b>					
Salaries & Wages	378,311	457,909	562,090	625,225	674,640
Salaries & Wages - Overtime	15	942	6,000	9,505	6,000
Salaries - Temp Employees	-	-	8,510	8,510	25,000
Benefits - FICA	28,331	34,261	44,120	49,140	54,010
Benefits - LTD	1,428	1,820	2,710	3,005	2,990
Benefits - Life	447	516	760	850	920
Benefits - Insurance Allowance	94,881	105,848	124,990	136,955	141,890
Benefits - Retirement	75,550	90,902	108,830	121,650	130,290
Benefits - Workers Comp.	3,309	1,554	9,060	6,500	6,690
TOTAL PERSONNEL	582,271	693,753	867,070	961,340	1,042,430
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	581	6,991	10,450	10,450	14,050
Uniform Expense	908	456	1,740	2,310	1,940
Travel & Training	2,772	4,353	4,400	4,400	4,300
Office Supplies	2,732	2,657	3,500	3,500	3,000
Operating Supplies & Maint	3,569	7,049	14,200	14,200	14,200
Vehicle and Equipment Maint.	-	4,502	9,300	9,300	6,000
Employee Recognition	1,134	278	560	560	600
Telephone/Cell Phone	2,774	2,864	3,000	5,000	5,000
Gasoline	4,789	11,276	12,000	12,000	12,000
Professional & Tech Services	8,830	6,022	10,000	10,000	10,000
Insurance	2,150	2,688	2,800	3,200	3,500
Other Services	-	-	-	6,500	-
Purchase of Equipment	7,983	6,091	7,600	15,200	10,000
TOTAL OPERATIONS	38,221	55,228	79,550	96,620	84,590
<b>CAPITAL OUTLAY</b>					
Building Improvements	8,356	67,259	65,000	65,000	-
Purchase of Capital Asset	85,412	251,423	137,000	137,000	415,000
TOTAL CAPITAL OUTLAY	93,768	318,682	202,000	202,000	415,000
<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>	<b>714,260</b>	<b>1,067,662</b>	<b>1,148,620</b>	<b>1,259,960</b>	<b>1,542,020</b>

**DEPT: PARKS**

<b>PERSONNEL</b>					
Salaries & Wages	156,029	166,522	175,940	177,250	200,120

**GENERAL FUND**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
Salaries & Wages - Overtime	-	5,214	6,000	6,940	6,940
Salaries - Temp Employees	14,050	15,826	19,000	19,000	19,000
Benefits - FICA	13,103	14,404	15,380	15,555	17,310
Benefits - LTD	633	700	530	850	900
Benefits - Life	181	202	270	270	290
Benefits - Insurance Allowance	19,364	21,256	21,850	21,850	22,890
Benefits - Retirement	32,952	36,256	37,230	37,700	41,900
Benefits - Workers Comp.	1,557	662	3,780	2,500	2,700
<b>TOTAL PERSONNEL</b>	<b>237,869</b>	<b>261,042</b>	<b>279,980</b>	<b>281,915</b>	<b>312,050</b>
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	-	516	700	1,500	1,800
Uniform Expense	604	592	600	600	600
Travel & Training	162	2,899	4,100	4,100	4,100
Office Supplies	43	215	300	300	300
Operating Supplies & Maint	70,024	53,321	62,500	88,200	83,200
Miscellaneous Expense	4,501	44,684	6,000	6,000	13,500
Employee Recognition	-	117	200	200	240
Trails Maintenance	14,491	4,219	15,000	35,000	50,000
Utilities	4,517	4,995	6,000	6,000	6,000
Telephone	1,203	1,723	2,200	2,200	2,200
Gasoline	3,811	4,093	4,500	6,500	4,500
Professional & Tech Services	17,099	17,562	11,000	49,000	20,000
Parks Maintenance Contract	159,374	163,925	200,000	200,000	213,335
Special Dept Supplies	-	226,069	33,000	36,000	40,000
Insurance	6,345	8,725	6,500	8,725	8,800
Equipment Rental	4,092	4,557	4,000	4,000	5,000
Other Services	3,992	1,267	3,000	3,000	3,000
Tree City USA Expenses	380	1,768	2,500	2,500	2,500
Tree Purchases & Services	10,542	37,101	35,000	45,000	60,000
Purchase of Equipment	1,420	2,799	4,500	14,500	151,500
<b>TOTAL OPERATIONS</b>	<b>302,598</b>	<b>581,147</b>	<b>401,600</b>	<b>513,325</b>	<b>670,575</b>
<b>CAPITAL OUTLAY</b>					
Park Improvements	122,838	127,781	383,000	463,000	158,000
Purchase of Capital Asset	-	-	6,500	8,630	103,000
Trails Construction & Improvmt	-	1,009	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>122,838</b>	<b>128,790</b>	<b>389,500</b>	<b>471,630</b>	<b>261,000</b>
<b>TOTAL PARKS</b>	<b>663,305</b>	<b>970,979</b>	<b>1,071,080</b>	<b>1,266,870</b>	<b>1,243,625</b>
<b>DEPT: LIBRARY SERVICES</b>					
Library Card Reimbursement	13,728	17,588	22,500	25,000	25,000
<b>TOTAL LIBRARY SERVICES</b>	<b>13,728</b>	<b>17,588</b>	<b>22,500</b>	<b>25,000</b>	<b>25,000</b>
<b>DEPT: CEMETERY</b>					
<b>OPERATIONS</b>					
Operating Supplies & Maint	10,111	7,653	6,000	6,000	6,000
Professional & Tech Services	2,291	8,249	12,400	12,400	42,600
Grounds Maintenance Contract	8,998	8,698	10,000	10,000	11,500
Special Dept Supplies	225	-	-	-	-
Equipment Rental	2,375	2,200	4,200	4,200	4,200
Purchase of Equipment	4,311	7,800	-	-	-
<b>TOTAL OPERATIONS</b>	<b>28,311</b>	<b>34,600</b>	<b>32,600</b>	<b>32,600</b>	<b>64,300</b>
<b>CAPITAL OUTLAY</b>					
Improvements Other than Bldgs	-	-	-	-	-
Office/Warehouse	-	-	250,000	490,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>490,000</b>	<b>-</b>
<b>TOTAL CEMETERY</b>	<b>28,311</b>	<b>34,600</b>	<b>282,600</b>	<b>522,600</b>	<b>64,300</b>
<b>DEPT: COMMUNITY DEVELOPMENT</b>					
<b>PERSONNEL</b>					
Salaries & Wages	225,529	237,207	545,160	547,515	588,600
Salaries & Wages - Overtime	-	-	6,000	6,000	6,000
Salaries - Interns & Temp Emp	-	-	3,200	-	-
Benefits - FICA	17,287	18,065	42,410	42,590	45,490
Benefits - LTD	809	930	3,990	3,990	2,480
Benefits - Life	275	276	1,220	1,220	770
Benefits - Insurance Allowance	47,479	51,711	119,480	119,750	120,840
Benefits - Retirement	39,749	43,052	99,760	100,215	108,060

**GENERAL FUND**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
Benefits - Workers Comp.	1,458	599	9,140	5,800	6,640
<b>TOTAL PERSONNEL</b>	<b>332,587</b>	<b>351,840</b>	<b>830,360</b>	<b>827,080</b>	<b>878,880</b>
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	1,242	2,118	3,650	3,650	3,650
Uniform Expense	-	155	1,250	1,250	1,250
Travel & Training	345	7,314	13,000	7,000	13,000
Office Supplies	2,423	2,987	5,150	7,700	4,500
Operating Supplies & Maint	1,245	1,424	3,000	3,000	3,000
Employee Recognition	53	170	560	560	560
Telephone	2,111	2,347	4,900	4,900	4,900
Gasoline	184	460	4,700	4,700	4,700
Professional & Tech Services	41,284	15,355	20,000	50,000	40,000
Insurance	2,589	2,519	5,300	5,615	6,000
Master Plan	-	26,054	46,000	46,000	25,000
Miscellaneous Expense	256	415	600	600	800
Economic Development Expense	1,603	1,603	1,800	1,800	1,800
Purchase of Equipment	5,424	3,055	4,500	4,500	2,500
Historical Preservation Socy	-	375	500	500	1,000
<b>TOTAL OPERATIONS</b>	<b>58,758</b>	<b>66,351</b>	<b>114,910</b>	<b>141,775</b>	<b>112,660</b>
<b>CAPITAL OUTLAY</b>					
Purchase of Capital Asset	2,970	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANNING &amp; ECON. DEVELOPMENT</b>	<b>394,315</b>	<b>418,191</b>	<b>945,270</b>	<b>968,855</b>	<b>991,540</b>
<b>DEPT: TRANSFERS AND CONTRIBUTIONS</b>					
<b>TRANSFERS</b>					
Transfer to Road Fund	-	1,500,000	1,000,000	1,500,000	500,000
Trfr to Debt Svc-2005 Road Bnd	-	-	-	-	-
Trfr to Debt Svc - UTOPIA	462,953	472,212	481,660	481,660	491,290
Trfr to Debt Svc-Pub Sfty Bldg	503,186	-	-	-	-
Trfr to CIP - Facilities Fd 41	500,000	500,000	-	-	-
Trfr to Sewer Fund	-	-	-	-	500,000
Trfr to Garbage Fd-Citywide Cleanup	-	10,000	10,000	10,000	10,000
Trfr to Recreation-Aquatics Bd	553,425	551,825	549,825	549,825	552,450
Trfr to Recreation Fund	2,000,000	500,000	500,000	1,000,000	-
<b>TOTAL TRANSFERS</b>	<b>4,019,564</b>	<b>3,534,037</b>	<b>2,541,485</b>	<b>3,541,485</b>	<b>2,053,740</b>
<b>CONTRIBUTIONS</b>					
Education Grants	1,000	2,000	2,000	2,000	2,000
Contrib - Miss Pleasant Grove	2,000	2,000	2,000	2,000	2,000
Little Miss Lindon Sponsorship	1,948	5,682	6,000	-	-
Parade Float Sponsorship	3,427	3,388	4,000	-	-
Youth Council	-	347	2,500	2,500	2,500
Lindon Centennial	-	-	2,000	65,000	103,125
Appropriate to Fund Balance, General Fund	901,150	1,398,468	12,704	-	-
<b>TOTAL CONTRIBUTIONS</b>	<b>909,525</b>	<b>1,411,884</b>	<b>31,204</b>	<b>71,500</b>	<b>109,625</b>
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>4,929,090</b>	<b>4,945,921</b>	<b>2,572,689</b>	<b>3,612,985</b>	<b>2,163,365</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>14,738,395</b>	<b>14,754,541</b>	<b>15,726,125</b>	<b>17,599,986</b>	<b>15,155,650</b>

**REDEVELOPMENT AGENCY FUND**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>STATE STREET DISTRICT</b>					
<b>REVENUES</b>					
State St - Interest Earnings	2,993	2,712	3,000	13,500	13,500
State St - Use of Fund Balance	-	249,788	58,500	54,025	-
<b>TOTAL STATE ST REVENUES</b>	<b>2,993</b>	<b>252,500</b>	<b>61,500</b>	<b>67,525</b>	<b>13,500</b>
<b>EXPENDITURES</b>					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	1,500	2,500	1,500	1,500	1,500
Other Improvements	-	-	60,000	66,025	-
Trfr to Rereation Fund	-	250,000	-	-	-
Appropriate to Fund Balance	1,493	-	-	-	12,000
<b>TOTAL STATE ST EXPENDITURES</b>	<b>2,993</b>	<b>252,500</b>	<b>61,500</b>	<b>67,525</b>	<b>13,500</b>

**WEST SIDE DISTRICT**

<b>REVENUES</b>					
West Side - Interest Earnings	93	95	100	700	700
West Side - Use of Fnd Balance	-	-	-	100	100
<b>TOTAL WEST SIDE REVENUES</b>	<b>93</b>	<b>95</b>	<b>100</b>	<b>800</b>	<b>800</b>
<b>EXPENDITURES</b>					
Professional & Tech Services	-	-	-	800	800
Appropriate to Fund Balance	93	95	100	-	-
<b>TOTAL WEST SIDE EXPENDITURES</b>	<b>93</b>	<b>95</b>	<b>100</b>	<b>800</b>	<b>800</b>

**DISTRICT #3**

<b>REVENUES</b>					
District 3 - Interest Earnings	1,819	1,799	2,000	12,900	12,900
District 3 - Use of Fund Bal	5,802	16,541	5,000	-	-
<b>TOTAL DISTRICT #3 REVENUES</b>	<b>7,621</b>	<b>18,339</b>	<b>7,000</b>	<b>12,900</b>	<b>12,900</b>
<b>EXPENDITURES</b>					
Professional & Tech Services	7,621	18,339	7,000	7,000	7,000
Appropriate to Fund Balance	-	-	-	5,900	5,900
<b>TOTAL DISTRICT #3 EXPENDITURES</b>	<b>7,621</b>	<b>18,339</b>	<b>7,000</b>	<b>12,900</b>	<b>12,900</b>

**700 NORTH CDA**

<b>REVENUES</b>					
700N CDA - Interest Earnings	1,256	1,958	1,200	19,400	19,400
700N CDA - Tax Increment	128,055	152,534	170,000	166,540	170,000
700N CDA - Prior Yr Tax Incr	1,370	5,172	-	9,835	-
700N CDA - Use of Fund Balance	-	-	-	-	-
<b>TOTAL 700N CDA REVENUES</b>	<b>130,682</b>	<b>159,664</b>	<b>171,200</b>	<b>195,775</b>	<b>189,400</b>
<b>EXPENDITURES</b>					
Miscellaneous Expense	25	25	-	-	-
Professional & Tech Services	5,300	3,450	5,000	5,000	5,000
Admin Costs to General Fund	16,800	18,368	23,800	23,800	23,800
Appropriate to Fund Balance	108,557	137,821	142,400	166,975	160,600
<b>TOTAL 700N CDA EXPENDITURES</b>	<b>130,682</b>	<b>159,664</b>	<b>171,200</b>	<b>195,775</b>	<b>189,400</b>

**LINDON PARK CRA**

<b>REVENUES</b>					
Lindon Park CRA - Tax Incr	-	-	-	-	-
Lindon Prk CRA - Use of Fd Bal	-	-	-	-	-
<b>TOTAL 700N CDA REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Admin Costs to General Fund	-	-	-	-	-
Appropriate to Fund Balance	-	-	-	-	-
<b>TOTAL 700N CDA EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



PARC TAX FUND	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
PARC Tax	837,613	994,379	945,000	945,000	945,000
Interest Earnings	3,587	5,920	4,500	42,000	42,000
Use of Fund Balance	-	-	134,240	375,150	-
<b>TOTAL PARC TAX FUND REVENUES</b>	<b>841,200</b>	<b>1,000,299</b>	<b>1,083,740</b>	<b>1,362,150</b>	<b>987,000</b>
<b>PARC TAX FUND EXPENDITURES</b>					
<b>DEPT: AQUATICS CENTER</b>					
Operating Supplies & Maint	-	-	5,000	5,000	25,000
Pool Chemicals	44,278	65,624	72,000	72,000	75,000
Utilities - Electricity	35,930	39,363	36,000	36,000	36,000
Utilities - Gas	17,468	27,621	24,600	32,000	34,000
Utilities - Telephone	170	164	200	200	300
Utilities - Water/Sewer	47,052	98,511	90,000	108,750	113,000
Professional & Tech Services	-	4,550	10,000	10,000	10,000
Other Services	-	-	-	-	20,000
Purchase of Equipment	5,207	-	-	-	-
Trfr to Recreation-Capital Exp	105,000	310,000	170,000	170,000	50,000
<b>TOTAL AQUATICS CENTER</b>	<b>255,106</b>	<b>545,833</b>	<b>407,800</b>	<b>433,950</b>	<b>363,300</b>
<b>DEPT: COMMUNITY CENTER</b>					
Operating Supplies & Maint	-	-	5,000	5,000	15,000
Utilities - Electricity	6,840	7,592	8,000	8,000	8,000
Utilities - Gas	4,771	5,637	6,000	8,000	9,000
Utilities - Telephone	464	436	1,200	1,200	1,200
Utilities - Water/Sewer	6,256	7,443	7,500	7,500	7,500
Professional & Tech Services	-	-	-	-	-
Other Services	-	-	-	-	10,000
Purchase of Equipment	-	-	-	-	-
Trfr to Recreation-Capital Exp	20,000	100,000	135,000	135,000	50,000
<b>TOTAL COMMUNITY CENTER</b>	<b>38,331</b>	<b>121,109</b>	<b>162,700</b>	<b>164,700</b>	<b>100,700</b>
<b>DEPT: VETERANS HALL</b>					
Operating Supplies & Maint	-	-	9,000	9,000	15,000
Utilities - Electricity	268	314	600	600	600
Utilities - Gas	685	756	800	1,000	1,000
Utilities - Water/Sewer	722	896	900	900	900
Professional & Tech Services	-	2,418	3,000	3,000	13,000
Other Services	-	-	-	-	-
Building Improvements	-	21,900	-	-	-
<b>TOTAL VETERANS HALL</b>	<b>1,674</b>	<b>26,284</b>	<b>14,300</b>	<b>14,500</b>	<b>30,500</b>
<b>DEPT: PARKS AND TRAILS</b>					
Operating Supplies & Maint	28,766	11,991	39,000	39,000	16,000
Utilities - Electricity	4,517	4,995	-	4,500	4,725
Utilities - Water/Sewer	40,264	42,699	-	42,000	50,000
Professional & Tech Services	-	-	-	-	-
Other Services	-	-	-	-	-
Capital Outlay	-	81,787	227,440	351,000	263,000
Trfr to Parks CIP	5,000	10,000	10,000	10,000	-
<b>TOTAL PARKS AND TRAILS</b>	<b>78,547</b>	<b>151,471</b>	<b>276,440</b>	<b>446,500</b>	<b>333,725</b>
<b>DEPT: GRANTS TO OTHER ENTITIES</b>					
Grants to Other Entities	11,820	9,104	15,000	15,000	15,000
<b>TOTAL GRANTS TO OTHER ENTITIES</b>	<b>11,820</b>	<b>9,104</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>DEPT: NON-DEPARTMENTAL</b>					
Trfr to General Fund	-	-	122,500	202,500	-
Trfr to Recreation	85,000	85,000	85,000	85,000	85,000
Appropriate to Fund Balance	370,722	61,498	-	-	58,775
<b>TOTAL NON-DEPARTMENTAL</b>	<b>455,722</b>	<b>146,498</b>	<b>207,500</b>	<b>287,500</b>	<b>143,775</b>
<b>TOTAL PARC TAX FUND EXPENDITURES</b>	<b>841,200</b>	<b>1,000,299</b>	<b>1,083,740</b>	<b>1,362,150</b>	<b>987,000</b>

**CORONAVIRUS RELIEF FUNDS (CRF)**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
Coronavirus Relief Funds	709,086	656,846	656,846	656,846	-
Interest Earnings	1,294	-	-	-	-
Use of Fund Balance	-	-	656,846	655,846	-
<b>TOTAL CRF REVENUES</b>	<b>710,380</b>	<b>656,846</b>	<b>1,313,692</b>	<b>1,312,692</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>PERSONNEL</b>					
Benefits - FICA	1,607	-	-	-	-
Benefits - LTD	103	-	-	-	-
Benefits - Life	32	-	-	-	-
Benefits - Insurance Allowance	5,200	-	-	-	-
Benefits - Retirement	4,741	-	-	-	-
Benefits - Workers Comp.	373	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>12,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATIONS</b>					
Personal Protective Equipment	29,932	-	-	-	-
Sanitization supplies & svcs	25,181	-	-	-	-
Food delivery costs	10,291	-	-	-	-
Professional & Tech Services	-	1,000	-	-	-
Reg Staff Temp Reassigned	-	-	-	-	-
IT & Communication Equip & Svc	25,440	-	-	-	-
Non-capitalized Reconstruction	-	-	-	-	-
Public Safety Measures	109,011	-	-	-	-
Other Expenses - Non-capital	21,525	-	-	-	-
Trfr to Water Fd	381	-	1,313,692	1,312,692	-
Trfr to Sewer Fd	33,151	-	-	-	-
Trfr to Rec Fd	221,055	-	-	-	-
Appropriate to Fund Balance	-	655,846	-	-	-
<b>TOTAL OPERATIONS</b>	<b>475,967</b>	<b>656,846</b>	<b>1,313,692</b>	<b>1,312,692</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
Purchase of Capital Asset	88,953	-	-	-	-
Special Projects	133,404	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>222,357</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CRF EXPENDITURES</b>	<b>710,380</b>	<b>656,846</b>	<b>1,313,692</b>	<b>1,312,692</b>	<b>-</b>

2023-2024

## FINAL BUDGET

LINDON

## DEBT SERVICE FUND

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
Trfr from Gen Fd - UTOPIA	462,953	472,212	481,660	481,660	491,290
Trfr From Gen Fd-Pub Sfty Bldg	503,186	-	-	-	-
Trff from Park CIP Fund	10,000	10,000	-	-	-
Use of Fund Balance	-	-	-	-	-
<b>TOTAL DEBT SERVICE REVENUES</b>	<b>976,139</b>	<b>482,212</b>	<b>481,660</b>	<b>481,660</b>	<b>491,290</b>
<b>EXPENDITURES</b>					
2016 Public Safety Bldg Princ	496,000	-	-	-	-
2016 Public Safety Bldg Int	7,186	-	-	-	-
Parks Prop. Purchase Principal	10,000	10,000	-	-	-
UTOPIA Backstop	462,953	472,212	481,660	481,660	491,290
Appropriate to Fund Balance	-	-	-	-	-
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>976,139</b>	<b>482,212</b>	<b>481,660</b>	<b>481,660</b>	<b>491,290</b>

2023-2024

## FINAL BUDGET

LINDON

**CAPITAL IMPROVEMENT PROGRAM FUNDS**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>CIP 11 - CLASS C ROADS</b>					
<b>REVENUES</b>					
Road Fund Allotment	506,718	527,326	475,000	530,000	530,000
Transit Tax	545,201	645,030	630,000	635,000	635,000
Road Impact Fees	101,146	-	6,000	6,000	6,000
Interest Earnings PTIF Class C	9,048	14,878	8,000	150,000	150,000
Miscellaneous	-	38,877	-	-	-
Transfer from General Fund	-	1,500,000	1,000,000	1,500,000	500,000
Use of Fund Balance	1,500,587	-	-	-	755,500
<b>TOTAL ROAD FUND REVENUES</b>	<b>2,662,700</b>	<b>2,726,111</b>	<b>2,119,000</b>	<b>2,821,000</b>	<b>2,576,500</b>
<b>EXPENDITURES</b>					
<b>OPERATIONS</b>					
Operating Supplies & Maint	-	-	-	-	-
Street Lights Utilities	89,842	65,617	85,000	75,000	75,000
Professional & Tech Services	110,089	-	76,000	51,000	39,500
Street Lights	18,360	17,872	144,000	124,000	62,000
Street Striping	-	-	-	-	-
Crack Sealing	155,687	-	-	-	-
Purchase of Equipment	-	-	-	-	-
Appropriate to Fund Balance	-	1,287,553	408,000	4,775	-
<b>TOTAL OPERATIONS</b>	<b>373,979</b>	<b>1,371,042</b>	<b>713,000</b>	<b>254,775</b>	<b>176,500</b>
<b>CAPITAL OUTLAY</b>					
Street Light Installation	-	-	36,000	20,000	-
Class C Capital Improvements	2,288,721	1,355,069	1,370,000	2,546,225	2,400,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,288,721</b>	<b>1,355,069</b>	<b>1,406,000</b>	<b>2,566,225</b>	<b>2,400,000</b>
<b>TOTAL ROAD FUND EXPENDITURES</b>	<b>2,662,700</b>	<b>2,726,111</b>	<b>2,119,000</b>	<b>2,821,000</b>	<b>2,576,500</b>
<b>CIP 41 - FACILITIES</b>					
<b>REVENUES</b>					
Transfer from General Fund	500,000	500,000	-	-	-
Use of Fund Balance	-	-	-	-	-
<b>TOTAL FACILITIES CIP REVENUES</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>OPERATIONS</b>					
Appropriate to Fund Balance	500,000	432,643	-	-	-
<b>TOTAL OPERATIONS</b>	<b>500,000</b>	<b>432,643</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
City Center Improvements	-	67,357	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>67,357</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FACILITIES CIP EXPENDITURES</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CIP 47 - PARKS PROJECTS</b>					
<b>REVENUES</b>					
City Wide Impact Fees	454,500	426,000	200,000	267,000	200,000
City Wide Interest Earned	9,686	11,856	10,250	100,000	100,000
Trfr from PARC Tax	5,000	10,000	10,000	10,000	-
Use of Fund Balance	-	-	65,250	1,713,500	-
<b>TOTAL PARKS CIP REVENUES</b>	<b>469,186</b>	<b>447,856</b>	<b>285,500</b>	<b>2,090,500</b>	<b>300,000</b>
<b>EXPENDITURES</b>					
<b>OPERATIONS</b>					
Professional & Tech Services	-	-	5,000	10,000	-
Trfr to Debt Service	10,000	10,000	-	-	-
Appropriate to Fund Bal	280,585	345,641	-	-	240,000
<b>TOTAL OPERATIONS</b>	<b>290,585</b>	<b>355,641</b>	<b>5,000</b>	<b>10,000</b>	<b>240,000</b>



2023-2024

## FINAL BUDGET

LINDON

**CAPITAL IMPROVEMENT  
PROGRAM FUNDS**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
CAPITAL OUTLAY					
Pioneer Park	-	-	12,500	12,500	-
Pheasant Brook Park	101,194	3,586	40,500	40,500	60,000
Meadow Park Fieldstone	-	-	42,500	42,500	-
Hollow Park	-	21,695	30,000	30,000	-
Anderson Farms Park	-	60,303	-	1,800,000	-
City Center Park	-	-	80,000	80,000	-
Fryer Park	77,407	1,316	75,000	75,000	-
Creekside Park	-	5,314	-	-	-
Property Purchase	-	-	-	-	-
Trail Purchase & Construction	-	-	-	-	-
TOTAL CAPITAL OUTLAY	178,601	92,214	280,500	2,080,500	60,000
<b>TOTAL PARKS CIP EXPENDITURES</b>	<b>469,186</b>	<b>447,856</b>	<b>285,500</b>	<b>2,090,500</b>	<b>300,000</b>

2023-2024

## FINAL BUDGET

LINDON

## WATER FUND

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
Interest Earnings	3,564	4,041	3,800	34,000	34,000
Culinary Water Impact Fees	195,400	171,712	150,000	100,000	87,500
Interest, PTIF Cul Impact Fees	4,291	4,536	4,000	28,000	28,000
Hydrant Meter & Water Usage	15,186	12,172	10,000	14,000	10,000
Culinary Water Base Fees	2,676,186	2,423,727	2,678,000	1,392,000	1,433,760
Culinary Water Usage Fees	-	-	-	1,286,000	1,324,580
Ground Water Pumping Utility	34,380	45,995	46,350	57,500	58,075
Secondary Water User Fees	442,269	460,179	452,480	477,500	482,275
Water Line Inspection Fee	7,630	6,930	7,000	4,620	3,920
Water Main Line Assessment	18,961	9,282	5,000	-	-
Meter Installation, Bldg Permt	88,061	83,355	20,000	41,250	34,000
Utility Application Fee	1,850	3,000	2,000	2,000	2,000
Utility Collection Fees	44,451	33,120	30,000	35,000	35,000
Fee in Lieu of Water Stock	277,985	160,827	-	177,090	-
Grant Proceeds	-	-	1,600,000	2,403,035	400,000
Fixed Asset Disposal Gain/Loss	-	-	-	-	-
Contributions from Development	981,975	229,825	-	-	-
Water shares received	298,452	915,391	-	-	-
Trf from Coronavirus Relief Fd	381	-	1,313,692	1,312,692	-
Sundry Revenue	18,871	25,588	-	61,025	-
Use of Impact Fees	-	-	-	-	-
Use of Fund Balance	-	-	2,044,813	-	4,567,499
<b>TOTAL WATER FUND REVENUES</b>	<b>5,109,895</b>	<b>4,589,678</b>	<b>8,367,135</b>	<b>7,425,712</b>	<b>8,500,609</b>
<b>EXPENDITURES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	248,290	241,245	263,330	273,830	299,210
Salaries & Wages - Overtime	1,157	7,360	12,000	15,000	12,000
Salaries - Temp Employees	3,982	1,332	5,000	8,000	-
Benefits - FICA	17,913	18,787	21,450	21,905	23,820
Benefits - LTD	867	974	1,210	1,210	1,370
Benefits - Life	341	356	390	390	440
Benefits - Insurance Allowance	64,916	75,537	76,650	55,000	84,160
Benefits - Retirement	44,713	49,023	55,050	55,050	58,870
Benefit Expense	(43,289)	(46,907)	-	-	-
Actuarial Calc'd Pension Exp	16,936	(11,161)	-	-	-
Benefits - Workers Comp.	2,148	876	5,280	3,500	3,720
<b>TOTAL PERSONNEL</b>	<b>357,974</b>	<b>337,423</b>	<b>440,360</b>	<b>433,885</b>	<b>483,590</b>
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	1,110	1,453	7,250	11,000	11,300
Uniform Expense	1,247	1,519	2,320	3,360	3,470
Travel & Training	2,404	4,136	3,350	4,500	3,750
Office Supplies	19,616	24,078	24,000	28,000	30,000
Operating Supplies & Maint	184,957	180,612	210,000	230,000	238,000
Vehicle and Equipment Maint.	140	10,613	14,500	14,500	15,800
Employee Recognition	240	231	450	450	450
Utilities	243,121	232,712	250,000	250,000	250,000
Telephone	2,180	2,965	3,000	4,570	4,700
Gasoline	9,485	7,110	9,000	12,000	12,000
Professional & Tech Services	64,456	153,651	2,368,300	1,284,565	518,300
Services - Impact Fees	-	-	10,000	10,000	10,000
Bad Debt Expense	8,591	-	10,000	10,000	10,000
Special Dept Supplies	109,782	99,230	565,000	1,745,000	180,000
Insurance	14,950	16,753	18,000	21,000	22,000
Equipment Rental	2,296	2,957	4,200	4,200	4,200
Other Services	3,582	3,921	7,000	7,000	5,140
CUP/Alpine Reach Watr Carriage	3,421	-	-	-	-
CUP/Bonneville OM&R	60,620	-	-	-	-
Purchase of Equipment	218	3,372	5,000	5,000	5,000
CUWCD Power Loss Charge	5,687	-	-	-	-
Water Stock Assessment	154,593	245,746	275,000	275,000	304,500
Depreciation	481,240	522,045	-	-	-
CUP Water Principal	60,486	62,435	64,447	64,447	66,523
CUP Water Interest	81,106	79,124	77,957	77,957	75,881
Close Out to Balance Sheet	(468,439)	(716,803)	-	-	-
Admin Costs to General Fund	223,536	246,560	254,146	-	-

2023-2024

## FINAL BUDGET

LINDON

## WATER FUND

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
P.W. Admin Costs to Gen. Fund	178,565	266,916	287,155	314,990	385,505
Appropriate to Impact Fee Bal	-	-	144,000	118,000	105,500
Appropriate to Fund Balance	2,886,331	2,109,309	-	783,588	-
TOTAL OPERATIONS	<u>4,335,520</u>	<u>3,560,643</u>	<u>4,614,075</u>	<u>5,279,127</u>	<u>2,262,019</u>
CAPITAL OUTLAY					
Purchase of Capital Asset	69,380	49,585	-	-	-
Wells - Capital Exp	234,234	74,915	130,000	130,000	1,050,000
Secondary Wtr Special Projects	10,130	202,667	785,000	785,000	845,000
Culinary Water Projects	102,656	364,445	2,397,700	797,700	3,860,000
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>416,400</u>	<u>691,612</u>	<u>3,312,700</u>	<u>1,712,700</u>	<u>5,755,000</u>
<b>TOTAL WATER FUND EXPENDITURES</b>	<b><u>5,109,895</u></b>	<b><u>4,589,678</u></b>	<b><u>8,367,135</u></b>	<b><u>7,425,712</u></b>	<b><u>8,500,609</u></b>

2023-2024

## FINAL BUDGET

LINDON

SEWER FUND	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Actual	Original Budget	Amended Budget	Budget
<b>REVENUES</b>					
Sewer Base Fees	1,800,793	1,836,745	1,908,000	990,350	1,059,670
Sewer Usage Fees	-	-	-	988,700	1,057,910
Interest Earnings	1,956	2,220	1,850	15,000	15,000
Sundry Revenue	-	-	-	1,040	1,040
Sewer Line Inspection Fee	7,630	6,930	2,100	4,620	3,920
Sewer Impact Fee	141,723	115,116	40,000	69,200	61,600
Interest PTIF Sewer Impact Fee	1	1	-	-	-
Sewer Assessment	37,092	8,942	20,000	-	-
Contributions from Development	775,940	110,120	-	-	-
Trfr from General Fd	-	-	-	-	500,000
Trf from Coronavirus Relief Fd	33,151	-	-	-	-
Use of Impact Fees	278,011	304,125	-	-	-
Use of Fund Balance	-	-	258,556	136,411	99,892
<b>TOTAL SEWER FUND REVENUES</b>	<b>3,076,297</b>	<b>2,384,199</b>	<b>2,230,506</b>	<b>2,205,321</b>	<b>2,799,032</b>
<b>EXPENDITURES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	171,090	129,516	104,300	104,300	159,820
Salaries & Wages - Overtime	-	-	6,000	6,000	6,000
Salaries - Temp Employees	3,982	1,332	5,000	5,000	-
Benefits - FICA	13,455	10,078	8,830	8,830	12,690
Benefits - LTD	660	485	500	500	730
Benefits - Life	233	197	170	170	240
Benefits - Insurance Allowance	42,999	39,009	45,610	27,000	40,000
Benefits - Retirement	33,108	23,901	21,140	21,140	30,920
Benefit Expense	(32,053)	(23,015)	-	-	-
Actuarial Calc'd Pension Exp	12,540	(5,476)	-	-	-
Benefits - Workers Comp.	1,610	435	2,170	1,900	1,990
<b>TOTAL PERSONNEL</b>	<b>247,623</b>	<b>176,462</b>	<b>193,720</b>	<b>174,840</b>	<b>252,390</b>
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	1,028	1,238	1,740	4,000	11,030
Uniform Expense	743	718	1,160	1,860	1,760
Travel & Training	549	836	2,000	2,000	2,000
Office Supplies	-	860	1,000	1,000	1,000
Operating Supplies & Maint	56,985	36,739	48,000	48,000	47,600
Vehicle and Equipment Maint.	-	20,999	22,100	22,100	21,000
Employee Recognition	198	148	200	200	200
Utilities	22,330	25,034	35,000	35,000	35,000
Telephone	1,024	1,004	1,700	1,700	1,800
Gasoline	7,899	7,774	8,000	8,000	8,000
Professional & Tech Services	91,090	109,118	74,200	89,200	74,550
Services - Impact Fees	634	-	-	-	-
Bad Debt Expense	-	-	5,000	5,000	5,000
Insurance	9,002	8,866	9,200	9,200	9,200
Orem City Sewage Collection	449,132	489,925	500,000	600,000	600,000
Equipment Rental	2,375	6,801	4,200	4,200	4,200
Other Services	62,598	3,001	7,000	7,000	6,800
Purchase of Equipment	3,426	3,136	2,000	2,000	2,000
Depreciation	639,830	630,399	-	-	-
Orem Swr Plant Expansn Princpl	125,977	125,977	125,977	125,977	110,965
Geneva Rd Proj. Bond Principal	147,000	150,000	154,000	154,000	158,000
Geneva Rd Proj Bond Interest	45,800	42,125	38,375	38,375	34,525
2017 Sewer Bond Principal	72,000	75,000	77,000	77,000	79,000
2017 Sewer Bond Interest	28,323	26,139	24,239	24,239	22,008
Close Out to Balance Sheet	(480,965)	(503,953)	-	-	-
Admin Costs to General Fund	137,064	-	152,640	-	-
P.W. Admin Costs to Gen. Fund	178,565	266,916	287,155	314,990	385,505
Appropriate to Fund Balance	1,014,192	373,951	-	-	-
<b>TOTAL OPERATIONS</b>	<b>2,616,800</b>	<b>1,902,751</b>	<b>1,581,886</b>	<b>1,575,041</b>	<b>1,621,142</b>
<b>CAPITAL OUTLAY</b>					
Purchase of Capital Asset	103,212	6,847	7,400	7,940	132,000
Special Projects	108,661	263,617	237,500	237,500	713,500
Infiltration Elimination	-	34,522	210,000	210,000	80,000
Impact Fee Projects	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>211,873</b>	<b>304,986</b>	<b>454,900</b>	<b>455,440</b>	<b>925,500</b>
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>3,076,297</b>	<b>2,384,199</b>	<b>2,230,506</b>	<b>2,205,321</b>	<b>2,799,032</b>



2023-2024

## FINAL BUDGET

LINDON

## SOLID WASTE COLLECTION FUND

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
Waste Collection Fees	491,676	524,966	551,200	578,000	604,000
Recycling Collection Fees	70,273	84,383	88,400	104,000	106,000
Sundry Revenue	-	-	-	-	-
Transfer from General Fund for CW Cleanup	-	10,000	10,000	10,000	10,000
Use of Fund Balance	12,220	-	-	-	-
<b>TOTAL SOLID WASTE REVENUES</b>	<b>574,170</b>	<b>619,349</b>	<b>649,600</b>	<b>692,000</b>	<b>720,000</b>
<b>EXPENDITURES</b>					
Other Supplies & Services	-	-	-	-	-
Republic Collection Fees	260,829	285,914	296,800	319,000	341,500
Landfill	145,677	145,481	159,135	159,135	162,000
Republic Recycling Charges	93,063	115,137	115,000	121,500	125,750
North Pointe Punch Passes	8,828	7,832	12,000	12,000	12,000
City Wide Cleanup	40,955	20,238	35,000	35,000	35,000
Bad Debt Expense	-	-	-	-	-
Other Services	3,681	1,416	4,000	4,000	4,000
Admin Costs to General Fund	21,136	23,480	25,585	25,585	28,400
Appropriate to Fund Balance	-	19,851	2,080	15,780	11,350
<b>TOTAL SOLID WASTE EXPENDITURES</b>	<b>574,170</b>	<b>619,349</b>	<b>649,600</b>	<b>692,000</b>	<b>720,000</b>

2023-2024

## FINAL BUDGET

LINDON

STORM WATER DRAINAGE  
SYSTEM FUND

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
Storm Water Utility	1,129,587	1,219,271	1,236,000	1,295,000	1,320,900
Storm Water Impact Fee	143,972	100,054	50,000	50,000	45,000
Sundry Revenue	-	-	-	-	-
Grant Proceeds	-	-	-	-	750,000
Interest Earned	-	-	-	-	-
Funds from Other Sources	-	-	-	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	-	-
Contributions from Development	1,232,597	141,860	-	-	-
Use of Fund Balance	-	-	181,820	159,840	472,592
<b>TOTAL STORM WATER REVENUES</b>	<b>2,506,156</b>	<b>1,461,185</b>	<b>1,467,820</b>	<b>1,504,840</b>	<b>2,588,492</b>
<b>EXPENDITURES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	132,613	142,401	140,830	140,830	158,790
Salaries & Wages - Overtime	-	2,926	6,000	6,000	6,000
Salaries - Temp Employees	5,843	1,332	10,000	10,000	-
Benefits - FICA	10,555	11,214	12,000	12,000	12,610
Benefits - LTD	528	570	650	650	720
Benefits - Life	175	184	210	210	240
Benefits - Insurance Allowance	25,679	27,339	28,810	28,810	42,420
Benefits - Retirement	27,057	29,484	29,840	29,840	31,710
Benefit Expense	(26,195)	(28,279)	-	-	-
Actuarial Calc'd Pension Exp	10,248	(6,729)	-	-	-
Benefits - Workers Comp.	1,254	509	2,950	1,900	1,960
<b>TOTAL PERSONNEL</b>	<b>187,757</b>	<b>180,950</b>	<b>231,290</b>	<b>230,240</b>	<b>254,450</b>
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	225	401	1,035	1,035	1,705
Uniform Expense	551	650	1,160	1,540	1,540
Travel & Training	320	1,837	2,000	2,000	2,000
Office Supplies	250	790	1,000	1,000	1,000
Operating Supplies & Maint	28,721	28,952	35,000	35,000	33,000
Vehicle and Equipment Maint.	-	30,048	20,000	20,000	20,000
Employee Recognition	138	82	250	250	250
Utilities	4,945	5,697	5,000	5,000	5,000
Telephone	1,251	1,355	1,400	1,650	1,920
Gasoline	7,474	9,943	9,000	9,000	9,000
Professional & Tech Services	18,474	14,563	122,450	122,450	125,350
Services - Impact Fees	38,079	1,262	12,000	12,000	12,000
Bad Debt Expense	-	-	3,000	3,000	3,000
Special Dept Supplies	-	-	-	-	-
Insurance	4,716	5,692	6,000	6,255	6,300
Equipment Rental	2,375	2,920	4,200	4,200	4,200
Other Services	11,910	3,001	7,000	7,000	7,000
Storm Water Mgmt Program	3,279	3,236	-	9,350	7,600
Purchase of Equipment	109	4,715	2,000	2,000	2,000
Depreciation	320,550	342,562	-	-	-
Close out to Balance Sheet	(16,300)	(9,965)	-	-	-
Admin Costs to General Fund	93,112	94,400	98,880	98,880	105,672
P.W. Admin Costs to Gen. Fund	178,565	266,916	287,155	314,990	385,505
Appropriate to Fund Balance	1,592,279	453,228	-	-	-
<b>TOTAL OPERATIONS</b>	<b>2,291,024</b>	<b>1,262,285</b>	<b>618,530</b>	<b>656,600</b>	<b>734,042</b>
<b>CAPITAL OUTLAY</b>					
Purchase of Capital Asset	-	-	18,000	18,000	-
Special Projects	27,375	17,950	600,000	600,000	1,600,000
Impact Fee Projects	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>27,375</b>	<b>17,950</b>	<b>618,000</b>	<b>618,000</b>	<b>1,600,000</b>
<b>TOTAL STORM WATER EXPENDITURES</b>	<b>2,506,156</b>	<b>1,461,185</b>	<b>1,467,820</b>	<b>1,504,840</b>	<b>2,588,492</b>

2023-2024

## FINAL BUDGET

LINDON

## RECREATION FUND

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
Interest Earnings	152	135	200	9,000	9,000
Daily Admission	223,068	201,957	205,000	275,000	275,000
Flow Rider Daily Admission	48,517	43,217	35,000	38,480	38,480
Pool Punch Pass	97,428	96,576	75,000	90,000	90,000
Water Aerobics	2,366	907	1,000	1,000	1,000
Concessions	120,080	108,249	105,000	115,000	115,000
Merchandise	1,744	1,142	2,000	1,500	1,500
Swim Classes	74,221	70,934	66,500	70,000	70,000
Swim Team	29,120	35,248	34,700	34,700	34,700
Flow Rider Lessons	8,441	7,585	7,515	7,515	7,515
Private Pool Rentals	63,670	121,035	122,435	161,000	161,000
Party Room Rentals	1,847	3,483	3,110	4,630	4,630
FlowTour Event	-	-	-	-	-
Recreation Center Classes	26,428	36,404	25,000	25,000	25,000
Special Event Revenue	3,600	5,000	-	1,200	-
Recreation Sports Fees	75,251	93,530	70,000	92,000	92,000
Lindon Days Revenue	23,723	32,721	30,000	24,760	30,000
Till Adjustments	(7)	83	-	55	-
Community Center Donations	460	2,104	500	500	500
MAG Senior Lunch Donations	15,200	7,582	10,000	10,000	10,000
Community Center Rental	42,019	43,544	41,000	45,500	45,500
Grant Proceeds	5,621	41,128	11,100	38,350	38,350
Fixed Asset Disposal Gain/Loss	-	-	-	-	-
Sundry Revenue	-	-	-	-	-
Trfr from Coronavirus Relief Fd	221,055	-	-	-	-
Transfer from PARC Tax Fund	210,000	495,000	390,000	390,000	185,000
Transfer from RDA	-	250,000	-	-	-
Trfr from GF-Aquatic Ctr Bond	553,425	551,825	549,825	549,825	552,450
Transfer from General Fund	2,000,000	500,000	500,000	1,000,000	-
Use of Fund Balance	-	-	306,615	-	1,077,510
<b>TOTAL RECREATION FUND REVENUES</b>	<b>3,847,430</b>	<b>2,749,389</b>	<b>2,591,500</b>	<b>2,985,015</b>	<b>2,864,135</b>
<b>DEPT: AQUATICS FACILITY</b>					
<b>PERSONNEL</b>					
Salaries & Wages	61,870	70,948	93,160	100,650	127,030
Salaries & Wages - Overtime	-	-	-	-	-
Salaries - Seasonal Help	456,032	421,121	635,000	635,000	635,000
Benefits - FICA	38,714	38,258	55,760	56,280	58,780
Benefits - LTD	260	293	440	440	580
Benefits - Life	65	84	140	140	200
Benefits - Insurance Allowance	11,360	12,253	30,410	15,500	16,090
Benefits - Retirement	12,259	13,766	18,240	18,240	24,840
Benefit Expense	-	(33,159)	-	-	-
Actuarial Calc'd Pension Exp	-	(7,890)	-	-	-
Benefits - Workers Comp.	4,372	1,612	13,710	9,000	9,360
<b>TOTAL PERSONNEL</b>	<b>584,933</b>	<b>517,286</b>	<b>846,860</b>	<b>835,250</b>	<b>871,880</b>
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	5,481	5,983	5,500	5,500	7,415
Uniform Expense	3,859	5,851	10,300	10,300	13,350
Travel & Training	203	2,143	3,600	3,600	3,600
Licenses & Fees	7,940	5,837	10,000	10,000	10,000
Office Supplies	2,530	754	5,500	5,500	4,500
Operating Supplies & Maint	84,817	63,533	63,600	85,000	85,000
Parts and Supplies	-	400	-	-	-
Employee Recognition	-	2,362	2,500	4,500	6,010
Concessions Expenses	58,404	61,387	65,000	65,000	70,000
Utilities	53,398	66,984	52,000	67,000	70,000
Telephone	623	546	1,300	2,600	2,600
Gasoline	632	509	1,000	1,000	1,000
Professional & Tech Svcs	19,714	10,863	15,000	16,500	12,000
Aquatics Ctr. Program Expenses	8,788	14,099	14,570	14,570	14,000
Insurance	9,067	9,345	9,800	10,230	9,600
Equipment Rental	1,179	2,505	2,500	2,500	8,500
Other Services	13,121	631	13,000	13,000	19,600
Purchase of Equipment	3,123	11,295	3,000	15,100	22,330
<b>TOTAL OPERATIONS</b>	<b>272,878</b>	<b>265,027</b>	<b>278,170</b>	<b>331,900</b>	<b>359,505</b>

2023-2024

## FINAL BUDGET

LINDON

## RECREATION FUND

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>CAPITAL OUTLAY</b>					
Capital Outlay for COVID-19 Improvements	233,492	-	-	-	-
Purchase of Capital Asset	316,511	376,131	170,000	202,000	255,000
TOTAL CAPITAL OUTLAY	550,003	376,131	170,000	202,000	255,000
<b>TOTAL AQUATICS FACILITY</b>	<b>1,407,814</b>	<b>1,158,444</b>	<b>1,295,030</b>	<b>1,369,150</b>	<b>1,486,385</b>
<b>DEPT: COMMUNITY CENTER</b>					
<b>PERSONNEL</b>					
Salaries & Wages	165,347	188,809	219,750	219,750	213,310
Salaries & Wages - Overtime	-	407	3,000	3,000	3,000
Salaries - Temp Employees	8,433	18,971	14,000	14,000	14,000
Benefits - FICA	13,267	16,212	18,120	18,120	17,630
Benefits - LTD	428	453	440	440	350
Benefits - Life	118	131	140	140	120
Benefits - Insurance Allowance	16,083	16,750	15,840	11,535	12,460
Benefits - Retirement	20,123	20,639	20,030	13,000	14,970
Benefit Expense	(31,351)	-	-	-	-
Actuarial Calc'd Pension Exp	12,266	-	-	-	-
Benefits - Workers Comp.	1,569	742	4,460	2,700	2,800
TOTAL PERSONNEL	206,282	263,114	295,780	282,685	278,640
<b>OPERATIONS</b>					
Membership Dues & Subscriptions	1,940	2,619	2,200	2,200	4,765
Uniform Expense	674	100	850	850	800
Recreation Uniforms	15,717	22,131	22,500	22,500	24,800
Travel & Training	1,527	2,885	5,730	5,730	9,430
Licenses & Fees	255	-	255	265	265
Office Supplies	5,067	2,899	2,500	5,000	2,500
Operating Supplies & Maint	13,420	13,936	16,300	35,000	26,500
Parts and Supplies	-	-	-	-	-
Employee Recognition	152	589	300	400	350
Utilities	11,611	13,229	14,000	14,000	17,500
Telephone	1,326	1,170	2,500	5,000	2,500
Gasoline	1,883	1,603	2,000	2,000	2,000
Professional & Tech Svcs	9,473	18,381	18,225	10,000	10,000
Recreation Program Expenses	17,915	15,116	18,000	18,000	19,000
Comm. Ctr. Program Expenses	7,693	5,254	10,000	20,000	20,000
Senior Ctr. Program Expenses	11,084	9,454	10,000	10,000	10,000
Little Miss Lindon	-	-	-	6,000	7,000
LML Parade Float	-	-	-	4,000	4,000
Lindon Days	38,837	49,423	50,000	50,000	50,000
Other Community Events	12,683	13,991	19,000	30,000	29,700
Insurance	7,234	8,003	8,005	8,760	7,200
Other Services	16,400	24,047	18,500	35,000	35,000
Purchase of Equipment	2,658	3,194	10,000	17,000	53,350
TOTAL OPERATIONS	177,549	208,025	230,865	301,705	336,660
<b>CAPITAL OUTLAY</b>					
Building Improvements	20,600	129,708	130,000	90,000	105,000
Purchase of Capital Asset	31,380	-	5,000	11,800	20,000
TOTAL CAPITAL OUTLAY	51,980	129,708	135,000	101,800	125,000
<b>TOTAL COMMUNITY CENTER</b>	<b>435,811</b>	<b>600,847</b>	<b>661,645</b>	<b>686,190</b>	<b>740,300</b>
<b>NON-DEPARTMENTAL</b>					
<b>OPERATIONS</b>					
Depreciation Expense	385,847	412,930	-	-	-
Aquatic Ctr Paying Agent Fees	-	-	-	-	-
2015 Refunding Principal	385,000	395,000	405,000	405,000	420,000
2015 Refunding Interest	246,481	234,644	228,075	228,075	215,700
2015 Refunding Agent Fees	1,650	1,750	1,750	1,750	1,750
Premium Amortizahn Series 2015	(16,867)	(33,734)	-	-	-
Loss Amortization Series 2015	21,112	42,224	-	-	-
Close Out to Balance Sheet	(984,083)	(727,887)	-	-	-
Appropriate to Fund Balance	1,964,664	665,171	-	294,850	-
TOTAL OPERATIONS	2,003,804	990,098	634,825	929,675	637,450
<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,003,804</b>	<b>990,098</b>	<b>634,825</b>	<b>929,675</b>	<b>637,450</b>
<b>TOTAL RECREATION FUND EXPENDITURES</b>	<b>3,847,430</b>	<b>2,749,389</b>	<b>2,591,500</b>	<b>2,985,015</b>	<b>2,864,135</b>



2023-2024

## FINAL BUDGET

LINDON

## TELECOMMUNICATIONS FUND

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
Customer Connection Fee	51,116	43,399	50,000	40,000	40,000
Contributions from Development	-	-	-	-	-
Sundry Revenue	-	-	-	-	-
Use of Fund Balance	7,625	8,683	-	-	-
<b>TOTAL TELECOMMUNICATIONS REVENUES</b>	<b>58,741</b>	<b>52,082</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>
<b>EXPENDITURES</b>					
UTOPIA Customer Services	48,088	41,429	47,500	38,000	38,000
Depreciation	8,153	8,153	-	-	-
Admin Costs to General Fund	2,500	2,500	2,500	2,000	2,000
Appropriate to Fund Balance	-	-	-	-	-
<b>TOTAL TELECOMMUNICATIONS EXPENDITURES</b>	<b>58,741</b>	<b>52,082</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>



## **Financial Policies Section**

This section of the 2023-2024 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 procedure 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 to meet 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 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 investor, such statements show a city's commitment to sound financial management and fiscal integrity.
2. Having established policy can save time and energy for both the Council and Administrator. Once certain decisions are made at the policy level, the policy aspects of individual issues need not be discussed each time a decision has to be made.
3. Continuing reference to adopted financial policies directs the attention of the administration and council members to the City's total financial condition rather than single issue areas. Moreover, this process requires the administration to link day-to-day operations with long-range financial planning.

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

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

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

## **BASIS OF ACCOUNTING**

### General Policies

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

### Specific Policies

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

## REVENUE AND TAXATION

### General Policies

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

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

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

- a. Special improvements to private property, paid for by abutting property owners;
  - b. Regulatory license fees and permits imposed on individual businesses; and
  - c. Planning and permit fees imposed for planning and zoning services rendered for benefit of real estate developers and individual home builders.
  - d. Impact fees imposed upon new development to pay for the new growth’s share of impact upon the city.
5. 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.

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

#### Specific Policies

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

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

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



## BUDGETING AND 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.

#### Specific Policies

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

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

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

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

Budget Amendments (last updated 6/21/2021)

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. Coronavirus Relief Fund
  - f. Debt Service Fund
  - g. 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 of 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. Telephone underground lines
  - h. Cable TV underground lines
  - i. Sidewalks
  - j. Curbs and gutters
  - k. A full 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).

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.
4. 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.
5. 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 on 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. 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 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.



## **Compensation Programs Section**

This section of the 2023-2024 Budget presents information regarding Elected and Appointed Officials Compensation Programs and Employee Compensation Programs.



**FINAL BUDGET  
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 #2022-18-R, and as may be amended from time-to-time, is hereby incorporated into the Budget Document by reference. The Policy Manual outlines in full detail the rules, regulations, responsibilities, and obligations of employees which help govern the administrative functions and processes of the City. In regard to budgetary matters, the Policy Manual contains specific detail regarding Governmental Organization & Administration, Risk Management Rules & Regulations, regulation and use of City Property & Equipment, Purchasing & Procurement, Personnel Policies, Employee Benefits, and other topics that have relation to how budgeted funds shall be utilized. The Policy Manual does not typically reference specific budgeted dollar amounts, but rather contains the policy that may regulate use of budgeted funds as further outlined in the annually adopted budget. The Policy Manual supersedes and replaces all other written policies and procedures that may be in conflict with the Policy Manual, including any policy approved as part of the annual budget.

**ELECTED AND APPOINTED OFFICIALS COMPENSATION PROGRAM**

This section contains the total compensation program, salaries and benefits, for elected and appointed officials, except City Administrator, Recorder, Finance Director, and Treasurer which are included in the Employee Compensation Program.

**MONTHLY SALARY**

Mayor	\$2,223.84
Council Liaison to Planning Commission	\$1,185.83
Council Member	\$985.83
Planning Commissioner	\$200.00

**Cost of Living Allowance**

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

**EXPENSES**

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

# FINAL BUDGET COMPENSATION PROGRAMS

## Mileage Reimbursement

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

## Meal Allowance

Meal allowances will be paid at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$13.00	\$13.00
Lunch	15.00	15.00
Dinner	26.00	26.00
Whole Day	54.00	54.00

These rates may be adjusted periodically by action of the Council to conform to the Utah Division of Finance Travel Policy and Procedures [FIACCT 10-02](#).

## BENEFIT SUMMARY

### Digital Device Allowance

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

### Aquatics Center Passes

Members of the City Council, Planning Commission, and Board of Adjustment may receive free and/or discounted Aquatics Center punch passes as described in 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. Facilities able to be rented include park pavilions, Veterans Hall, and Community Center rooms. The use of free rentals of City facilities is subject to availability. Free rentals are primarily intended for family or social purposes and shall not be used for profit-generating business ventures.

**FINAL BUDGET  
COMPENSATION PROGRAMS**

**Social Security**

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

**Workers Compensation Coverage**

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

**EMPLOYEE COMPENSATION PROGRAM**

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

**SALARIES AND WAGES**

Employee positions are classified on ranges as listed in the Position Schedule. The tables with pay ranges and steps are below and on the next page and the Position Schedule follows. Salary ranges are subject to change at any time.

The following positions have been proposed in this FY 2023-2024 Budget.

- ▶ Police Officer (FT) in the Police Department
- ▶ Third Water System Operator I (FT) in the Water Division of Public Works
- ▶ Storm Water Operator I (FT) in the Storm Water Division of Public Works
- ▶ Human Resource Generalist (PT) in the Administration Department
- ▶ Changing the Emergency Management Coordinator from FT to PT

**Lindon Aquatics Seasonal Pay Ranges**

Range	Step 1	Step 2	Max	Positions	# Emp.
1	9.92	11.58	13.23	Cashier/Facility Tech	55
2	11.02	12.68	14.33	Lifeguard	107
3	12.13	13.78	15.43	Lead Cashier, Water Safety Instructor	28
4	13.23	14.88	16.54	Asst Swim Coach, Water Aerobics Instructor	6
5	14.33	15.98	17.64	Head Swim Coach, Aquatics Supervisor	6
6	15.43	17.09	18.74	Aquatics Assistant Manager	5

## FINAL BUDGET COMPENSATION PROGRAMS

### Lindon City Pay Ranges

Range	Step 1	Step 2	Step 3	Step 4	Step 5
A	7.25	7.89	8.53	9.16	9.80

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	10.44	11.03	11.67	12.32	13.03	13.37	13.72	14.08	14.45	14.83	15.22	15.62	1
2	11.02	11.65	12.31	13.01	13.75	14.10	14.48	14.85	15.24	15.64	16.05	16.46	2
3	11.62	12.28	12.98	13.72	14.50	14.88	15.27	15.67	16.08	16.50	16.94	17.39	3
4	12.25	12.96	13.70	14.49	15.31	15.71	16.13	16.56	16.99	17.44	17.90	18.37	4
5	12.94	13.68	14.46	15.28	16.15	16.57	17.00	17.45	17.91	18.39	18.87	19.36	5
6	13.64	14.44	15.26	16.13	17.06	17.50	17.96	18.44	18.93	19.43	19.94	20.46	6
7	14.40	15.24	16.11	17.02	17.99	18.47	18.96	19.46	19.97	20.50	21.04	21.59	7
8	15.20	16.08	16.99	17.97	18.99	19.49	20.01	20.53	21.07	21.63	22.20	22.79	8
9	16.04	16.95	17.93	18.95	20.03	20.55	21.09	21.64	22.21	22.80	23.40	24.01	9
10	16.92	17.89	18.91	19.99	21.12	21.68	22.26	22.84	23.44	24.06	24.69	25.33	10
11	17.86	18.88	19.96	21.09	22.31	22.89	23.49	24.12	24.75	25.41	26.08	26.77	11
12	18.87	19.95	21.08	22.29	23.57	24.18	24.82	25.47	26.15	26.83	27.54	28.27	12
13	19.91	21.04	22.24	23.50	24.85	25.50	26.17	26.85	27.56	28.28	29.03	29.79	13
14	21.00	22.19	23.46	24.80	26.22	26.90	27.62	28.34	29.09	29.86	30.64	31.45	14
15	22.17	23.44	24.77	26.19	27.67	28.40	29.15	29.91	30.70	31.50	32.33	33.19	15
16	23.37	24.71	26.12	27.62	29.20	29.97	30.76	31.57	32.41	33.26	34.13	35.04	16
17	24.65	26.06	27.56	29.14	30.80	31.62	32.46	33.31	34.20	35.09	36.02	36.97	17
18	26.05	27.54	29.11	30.77	32.53	33.38	34.26	35.16	36.09	37.03	38.00	39.00	18
19	27.49	29.06	30.72	32.48	34.33	35.24	36.17	37.12	38.10	39.09	40.12	41.18	19
20	29.00	30.66	32.42	34.27	36.23	37.18	38.17	39.17	40.21	41.26	42.35	43.46	20
21	30.62	32.36	34.22	36.18	38.24	39.25	40.28	41.34	42.43	43.54	44.69	45.86	21
22	32.30	34.15	36.10	38.17	40.34	41.40	42.49	43.61	44.76	45.94	47.14	48.38	22
23	34.09	36.05	38.11	40.28	42.58	43.70	44.84	46.03	47.24	48.48	49.75	51.06	23
24	35.98	38.04	40.22	42.52	44.94	46.12	47.34	48.59	49.87	51.18	52.52	53.90	24
25	37.99	40.16	42.45	44.88	47.43	48.68	49.96	51.27	52.62	54.01	55.42	56.88	25
26	40.06	42.36	44.77	47.34	50.04	51.36	52.71	54.10	55.53	56.98	58.48	60.02	26
27	42.30	44.72	47.27	49.97	52.82	54.22	55.64	57.11	58.60	60.14	61.72	63.36	27
28	44.64	47.18	49.89	52.74	55.74	57.21	58.72	60.27	61.85	63.48	65.15	66.86	28
29	47.09	49.78	52.63	55.64	58.82	60.37	61.95	63.59	65.26	66.98	68.74	70.55	29
30	49.70	52.54	55.55	58.73	62.09	63.72	65.40	67.12	68.89	70.70	72.56	74.47	30
31	52.47	55.46	58.64	61.98	65.52	67.24	69.00	70.82	72.69	74.59	76.55	78.56	31
32	55.36	58.52	61.86	65.40	69.14	70.96	72.82	74.74	76.71	78.73	80.80	82.93	32
33	58.43	61.77	65.29	69.02	72.98	74.89	76.87	78.88	80.96	83.09	85.28	87.52	33
34	61.66	65.19	68.91	72.84	77.01	79.03	81.11	83.25	85.44	87.68	89.99	92.36	34
35	65.07	68.79	72.72	76.87	81.27	83.41	85.60	87.85	90.17	92.54	94.97	97.47	35
Range	1	2	3	4	5	6	4	8	9	10	11	12	Range



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## FINAL BUDGET COMPENSATION PROGRAMS

### Lindon City Position Schedule

Department	Position	FLSA	Range	Status	# Emp.
Administration & Finance	Accounts Payable Clerk	Non-Ex	11	FT	1
Administration & Finance	Assistant Finance Director	Exempt	25	FT	1
Administration & Finance	Assistant Treasurer	Non-Ex	14	FT	0
Administration & Finance	City Administrator	Exempt	33	FT	1
Administration & Finance	Clerk/Typist I	Non-Ex	11	PT	2
Administration & Finance	Facilities & Fleet Manager	Non-Ex	19	FT	1
Administration & Finance	Finance Director	Exempt	28	FT	1
Administration & Finance	Management Intern	Non-Ex	5	Temp	0
Administration & Finance	Recorder	Exempt	21	FT	1
Administration & Finance	Treasurer	Exempt	21	FT	1
Administration & Finance	HR Generalist	Non-Ex	19	PT	1
Administration & Finance	Utilities Clerk	Non-Ex	11	FT	1
Community Development	Building Inspector I	Non-Ex	17	FT	0
Community Development	Building Inspector II	Non-Ex	18	FT	0
Community Development	Building Inspector III	Non-Ex	19	FT	1
Community Development	Chief Building Official	Exempt	23	FT	1
Community Development	Code Enforcement	Non-Ex	13	PT	1
Community Development	Community & Economic Dev. Director	Exempt	29	FT	1
Community Development	Development Clerk I	Non-Ex	9	PT	0
Community Development	Development Clerk II	Non-Ex	11	FT	1
Community Development	Development Clerk II	Non-Ex	11	PT	1
Community Development	Planner I	Non-Ex	16	FT	0
Community Development	Planner II	Non-Ex	19	FT	1
Community Development	Planning Intern	Non-Ex	5	Temp	0
Court & Legal	City Attorney	Exempt	32	FT	1
Court & Legal	Clerk I	Non-Ex	9	PT	2
Court & Legal	Court Clerk	Non-Ex	16	FT	1
Court & Legal	Judge	Non-Ex	29	PT	1
Court & Legal	Legal Secretary	Non-Ex	16	PT	1
Parks & Recreation	Aquatics Manager/Program Coordinator	Exempt	16	FT	1
Parks & Recreation	Front Desk Attendant	Non-Ex	5	PT	4
Parks & Recreation	Kitchen Aide	Non-Ex	A	PT	1
Parks & Recreation	Parks & Recreation Director	Exempt	25	FT	1
Parks & Recreation	Parks Maintenance Technician	Non-Ex	13	FT	0
Parks & Recreation	Parks Maintenance Tech. III/Lead	Non-Ex	14	FT	1
Parks & Recreation	Parks Superintendent	Non-Ex	19	FT	1
Parks & Recreation	Program Coordinator	Non-Ex	14	PT	3
Parks & Recreation	Program Instructor I	Non-Ex	2	PT	1+

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## FINAL BUDGET COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
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	14	FT	1
Police	Corporal	Non-Ex	20	FT	7
Police	Crossing Guard	Non-Ex	1	PT	6
Police	Emergency Management Coordinator	Non-Ex	16	FT	1
Police	Evidence Custodian	Non-Ex	11	PT	1
Police	Police Chief	Exempt	30	FT	1
Police	Police Lieutenant	Exempt	25	FT	1
Police	Police Officer	Non-Ex	19	FT	5
Police	Police Sergeant	Non-Ex	22	FT	2
Police	Records Clerk	Non-Ex	10	FT	1
Police	Reserve Police Officer	Non-Ex	19	PT	3
Public Works	Administrative Secretary	Non-Ex	11	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)	Non-Ex	18	FT	0
Public Works	GIS Intern	Non-Ex	5	PT	0
Public Works	IT Systems & GIS Administrator	Exempt	23	FT	1
Public Works	Public Works Director	Exempt	30	FT	1
Public Works	Public Works Inspector	Non-Ex	17	FT	1
Public Works	Public Works Specialist	Non-Ex	20	FT	1
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	1
Public Works	Storm and Wastewater Superintendent	Non-Ex	20	FT	1
Public Works	Storm Water Operator I	Non-Ex	12	FT	1
Public Works	Storm Water Operator II	Non-Ex	13	FT	1
Public Works	Storm Water Operator III	Non-Ex	14	FT	0
Public Works	Streets Equipment Operator I	Non-Ex	12	FT	1
Public Works	Streets Equipment Operator II	Non-Ex	13	FT	0
Public Works	Streets Equipment Operator III	Non-Ex	14	FT	0
Public Works	Streets Lead/Equipment Operator III	Non-Ex	17	FT	1
Public Works	Utilities Technician	Non-Ex	13	PT	0
Public Works	Wastewater Lead/ Operator III	Non-Ex	16	FT	1
Public Works	Wastewater Operator I	Non-Ex	12	FT	1
Public Works	Wastewater Operator II	Non-Ex	13	FT	0

## FINAL BUDGET COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
Public Works	Water Superintendent	Non-Ex	22	FT	1
Public Works	Water System Operator I	Non-Ex	12	FT	3
Public Works	Water System Operator II	Non-Ex	13	FT	0
Public Works	Water System Operator III	Non-Ex	14	FT	0
Public Works	Water System Lead/Operator IV	Non-Ex	17	FT	1

### Cost of Living Allowance

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

### Merit Increase

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

### Uniform Allowance

Public Works, Parks, and Protective Inspection employees required to perform manual labor in their own clothes on a regular basis may, depending on budget approval, be given an annual reimbursement allowance of up to \$150 to purchase work clothing items. This allowance is considered part of the compensation provided to certain employees and shall be paid annually through payroll.

### 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.

**FINAL BUDGET  
COMPENSATION PROGRAMS**

**Meal Allowance**

Meal allowances will be paid at the following rates.

<u>Meal</u>	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$ 13.00	\$13.00
Lunch	15.00	15.00
Dinner	26.00	26.00
Whole Day	54.00	54.00

These rates may be adjusted periodically by action of the Council to conform to the Utah Division of Finance Travel Policy and Procedures [FIACCT 10-02](#).

**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 with the following medical and dental coverage.

Employee Only	= 97% of Traditional medical premium	+ 100% dental premium
Employee & Spouse	= 97% of Traditional medical premium	+ 100% dental premium
Employee & Family	= 97% of Traditional medical premium	+ 50% dental premium

Employees may choose how to allocate their benefit allowance for medical, dental, life and other supplemental insurance premiums, as well as health savings and other qualifying tax advantaged spending accounts. The City shall provide each employee with a description of the selected insurance plan(s). Employees will be responsible to pay the amount of their selected benefit costs in excess of the benefit allowance through payroll deductions. Any unused portion of the benefit allowance will go through the employees' paychecks and into their choice of URS Savings Plans.

For the 2023-2024 budget year, the monthly benefit allowance for a regular full-time employee is as follows.

<u>With Medical Coverage</u>	
Employee & Family	\$2,000.03
Employee & Spouse	\$1,492.57
Employee only	\$722.10
<u>If not electing Medical Coverage</u>	
hired before 1/1/2015	\$500.00
hired after 1/1/2015	\$300.00



## FINAL BUDGET COMPENSATION PROGRAMS

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 NFP insurance enrollment packet which is incorporated by reference herein.

### **Employee Retirement System**

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

### **Holidays**

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

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

Regular benefitted employees will also have a Personal Holiday 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.

**FINAL BUDGET  
COMPENSATION PROGRAMS**

**Vacation**

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

<u>Years of Service</u>	<u>Hours Earned Annually</u>		
	<u>Non-Exempt</u>	<u>Other Exempt</u>	<u>Executive Exempt</u>
1-2	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

## FINAL BUDGET COMPENSATION PROGRAMS

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.

**FINAL BUDGET**  
**COMPENSATION PROGRAMS**

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 \$3,000 in the 2023-2024 fiscal year budget.

**Aquatics Center Passes**

Employees may receive free and/or discounted Aquatics Center punch passes as described in 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. Facilities able to be rented include park pavilions, Veterans Hall, and Community Center rooms. The use of free rentals of City facilities is subject to availability. Free rentals are primarily intended for family or social purposes and shall not be used for profit-generating business ventures.

**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 2023-2024 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 3/21/2022 with Resolution 2022-5-R)*

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

### Flow Rider Fees

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

- All Day Flow Rider Pass (per day fee, during open plunge hours)
  - Residents \$15.00
  - Non-Residents \$20.00
- Lessons (per session)
  - Residents \$70.00
  - Non-Residents \$75.00
- ✧ All Participants must be a minimum of 42 inches to ride attraction, able to swim in turbulent water, and understand and follow the rules.
- ✧ All Participants will be required to sign a release form before they are allowed to use the Flow Rider, this includes hourly rides, pass holders, lessons and private rentals. Riders under 18 years of age must have the release form signed by a parent or guardian. No Exceptions!

### Party Packages

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

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

### Pavers, personalized

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

- 3" x 6" \$50.00
- 6" x 6" \$100.00

### Punch Pass

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

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

Punch passes may be discounted during pre-season sales

### Rental Rates

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

- |   |                |
|---|----------------|
| ■ Concession Stand Open, with full facility rental  | \$150.00       |
| Concessions sold at prices as displayed   |                |
| ■ Flow Rider Private Rental (before or after Open Plunge hours)   |                |
| • Full Wave Rental  | \$200.00/hr    |
| • Half Wave Rental  | \$100.00/hr    |
| ■ Leisure/Competition Pool and Flow Rider   |                |
| • Private Rental (after hours) minimum 1 hour   | \$800.00/hr    |
| ■ Propane Grill Rental, with full facility rental   | \$100.00       |
| ■ Shave Ice Shack Open, with full facility rental (choose one of the following, not both)   |                |
| • Open, shave ice sold at prices displayed (for guests to purchase)   | \$100.00       |
| • Up to 400 Kid Shave Ice for party guests (guests do not pay)  | \$350.00       |
| » Each Kid size thereafter (to be paid for at the end of the party)   | \$1.00         |
| ■ Wibit Wiggle Bridge Rental, only available with facility rental   | \$200.00       |
| ■ Early Entrance for Rental Set Up  | \$200.00       |
| ■ Cancellation Fee for Aquatic Center Rentals   |                |
| • More than 7 days notice (Administrative Fee)  |                |
| » Pools and/or Full Facility  | \$100.00       |
| » Flow Rider Only   | \$25.00        |
| » Party Room  | \$10.00        |
| • 1-7 days notice   | 50% rental fee |
| • Less than 1 day notice  | no refund      |
| ✧ All Guests planning to ride the Flow Rider must complete a waiver before they are allowed access. Parent/Guardian signature required for all riders under 18 years of age.  |                |
| ✧ The Parks and Recreation Director may offer "Prime" party rental nights for an extra fee in order to give competing party renters the ability to pay more to secure the date they desire. Priority rental rate, by auction or extra fee, will be an additional \$1,000. |                |
| ✧ In order to encourage additional sales, rental rates may be reduced at the discretion of the Parks and Recreation Director after June 30.   |                |
| ✧ The Parks and Recreation Director may offer discounted admission rates to patrons for after hours swimming on nights that are not fully booked.   |                |
| ✧ Refund policy for rentals:  |                |
| • Rentals must be cancelled at least 24 hours prior to reserved time in order to qualify for a refund less the applicable Aquatics Center cancellation fee.   |                |
| • If weather (thunder, lightning, wind, etc.) prohibits entry into the water before the rental starts, a full refund will be issued less the \$25 Aquatics Center Administrative Fee as long as the renter notifies the Pool Management within 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.  |                |

2023-2024

## FINAL BUDGET FEE SCHEDULE



### Swim Lesson

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

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

### Swim Team

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

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

## CEMETERY

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

### Burial Right (Cemetery Lot)

*(Last updated 2/1/2021 with Ordinance 2021-1-O)*

- Full-size Lot
    - Resident \$1,300.00
    - Non-Resident \$1,300.00
  - Half-size Lot (Only available in cremation section; Urns only, no vaults; up to 2 urns with 1 headstone per half-size lot)
    - Resident \$650.00
    - Non-Resident \$650.00
- ☆ 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 8/16/2021 with Resolution 2021-18-R)*

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



- Additional fee for Saturdays/After hours \$300.00  
 "After hours" rate applies to funerals starting after 12:30 pm on a regular work day.
- Single-Depth Burial
  - Resident \$0.00
  - Non-Resident \$700.00
- 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.
  - Resident \$450.00
  - Non-Resident \$800.00
- Cremation Burial
  - Resident \$0.00
  - Non-Resident \$500.00
- Infant Burial
  - Resident (interment fee is waived for resident infant burials) \$0.00
  - Non-Resident \$250.00

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** \$20.00  
 Administrative fee to sell, re-issue, or transfer Burial Right back to the City.

**Disinterment** \$1,400.00  
 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 Stand Pipe 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** Cost based on Addendum showing prices per linear foot

**Building Permit**  
 Based on evaluation of structure and 1997 Uniform Building Code, Table 1-A rates

**Building Permit Application Deposit**

- Residential \$100.00

2023-2024

## FINAL BUDGET FEE SCHEDULE



<ul style="list-style-type: none"> <li>▪ Commercial <span style="float: right;">\$300.00</span></li> </ul>	<p>Deposit will be applied toward building permit fees. If application is cancelled, deposit may be refunded depending on amount of review work done by Lindon City.</p>
<p><b>Building Permit Reinstatement Fee</b> <span style="float: right;">\$100.00</span></p> <p><i>(Added 5/15/2023 with Resolution 2023-11-R)</i></p>	
<p><b>Building Permit State Fee</b> <span style="float: right;">1% of Building Permit Fee</span></p>	
<p><b>Contractor Cleanup Fee</b></p> <p style="padding-left: 40px;">Actual cost, minimum of \$250.00/hr + tipping fees + equipment rental</p>	
<p><b>Engineering Review Fee</b></p> <p><i>(Last updated 11/21/2017 with Resolution 2017-20-R)</i></p> <p>For reviews not covered by Land Use Application or Building Permit Fees</p>	
<ul style="list-style-type: none"> <li>▪ In-house engineer <span style="float: right;">\$80/hr</span></li> <li>▪ Third party engineer <span style="float: right;">Actual Cost</span></li> </ul>	
<p><b>Fire Impact Fee</b></p> <p><i>(Last updated 3/06/2023 with Resolution 2023-2-R)</i></p>	
<ul style="list-style-type: none"> <li>▪ Residential, excluding accessory apartments (per residential unit) <span style="float: right;">\$152.00</span></li> <li>▪ Non-Residential (per 1000 SF floor space) <ul style="list-style-type: none"> <li>• Commercial <span style="float: right;">\$78.00</span></li> <li>• Industrial <span style="float: right;">\$31.00</span></li> </ul> </li> </ul>	
<p><b>Grading Plan Review</b> <span style="float: right;">Actual Engineering cost</span></p>	
<p><b>Initial Street Light Power Charge (per light)</b> <span style="float: right;">\$60.00</span></p>	
<p><b>Park, Recreation and Trails Impact Fee (per dwelling unit)</b></p> <p><i>(Last updated 3/06/2023 with Resolution 2023-2-R)</i></p>	
<ul style="list-style-type: none"> <li>▪ Single-Family, detached <span style="float: right;">\$4,500.00</span></li> <li>▪ All other residential, excluding accessory apartments <span style="float: right;">\$1,500.00</span></li> </ul>	
<p><b>Performance Cash Bond (refundable)</b> <span style="float: right;">\$1,000.00</span></p>	
<p><b>Plan Review Fee</b></p>	
<ul style="list-style-type: none"> <li>▪ Residential <span style="float: right;">25% of permit fee</span></li> <li>▪ Commercial <span style="float: right;">65% of permit fee</span></li> </ul>	
<p><b>Planning Administrative Fee</b></p>	
<ul style="list-style-type: none"> <li>▪ Residential <span style="float: right;">\$50.00</span></li> <li>▪ Commercial/Industrial <span style="float: right;">\$250/Acre</span></li> </ul>	
<p><b>Police Impact Fee</b></p> <p><i>(Last updated 3/06/2023 with Resolution 2023-2-R)</i></p>	

2023-2024

## FINAL BUDGET FEE SCHEDULE



- |  |          |
|--|----------|
| ▪ 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 Safety Impact Fee** (See Fire Impact Fee, Police Impact Fee)

### Road Impact Fee

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

**Sewer Impact Fee** \$1,086.00

*(Last updated 7/19/2016 with Resolution 2016-14-R)*

Per equivalent residential unit, with the exception of accessory apartments and accessory buildings. (An equivalent residential unit is a base of 30 fixture units or a single family unit.)

**Sewer Inspection Fee** \$70.00

*(Last updated 3/06/2018 with Ordinance 2018-5-O)*

**Sewer Line TV Inspection Fee** \$1.00/linear foot \$70.00

*(Last updated 6/20/2022 with Ordinance 2022-8-O)*

### Sewer Main Line Assessment

Cost based on Addendum showing prices per linear foot

**Sidewalk Assessment** Cost based on Addendum showing prices per linear foot

**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 7/19/2016 with Resolution 2016-14-R)*

- |                 |                                  |
|-----------------|----------------------------------|
| ▪ 1” Meter      | \$1,557.00                       |
| ▪ 1½” Meter     | \$2,001.00                       |
| ▪ 2” Meter      | \$3,225.00                       |
| ▪ 3” Meter      | \$12,232.00                      |
| ▪ 4” Meter      | \$15,569.00                      |
| ▪ Larger Meters | As per Engineer study, as needed |

**Water Inspection Fee - Culinary** \$70.00  
*(Last updated 3/06/2018 with Ordinance 2018-5-0)*

**Water Line Assessment - Culinary or Secondary**  
 Cost based on Addendum showing prices per linear foot

**Water Meter Installation**  
*(Last updated 6/20/2022 with Ordinance 2022-8-0)*

- Culinary
  - 1" Meter \$435.00
  - 1.5" Meter \$800.00
  - 2" Meter \$1,015.00
  - Larger sized Meter Paid for and installed by developer
- Secondary
  - 5/8" x 3/4" Meter \$435.00
  - 1" Meter \$800.00
  - 1.5" Meter \$1,050.00
  - Larger sized Meter Paid for and installed by developer

<b>Secondary Water Service Size Schedule</b>	
<b>Lot Size</b>	<b>Maximum Service Size</b>
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 1/2 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 (We do not accept water shares not listed below):

- 2 shares of Hollow Water Whole Stream 1.2 shares of Murdock/Provo Reservoir - Full
- 3 shares Hollow Water Half Stream 1/2 share Provo Bench Canal
- 2 shares of Cobbley Ditch 1.1 shares Southfield & Spring Ditch

- Payment in Lieu of Turning in Water Shares 95% of market  
 Market rate will be determined quarterly, or as needed, as determined by the Planning 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.

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





2023-2024

**FINAL BUDGET  
FEE SCHEDULE**



▪ Firework Sales-per location	\$50.00
• Refundable cash bond	\$300.00
▪ Home Occupation, if required (see business license application)	\$40.00
▪ Industrial, Manufacturing, Distribution, Construction and Assembly	\$310.00
▪ Light Industrial, Manufacturing, Distribution, Construction and Assembly	\$155.00
▪ Pawn Brokers and Loan Companies	\$300.00
▪ Real Estate Brokers	\$50.00
▪ Residential Care Facility	\$250.00
▪ Restaurant and Food Related	\$190.00
▪ Retail	\$100.00
▪ Seasonal	\$40.00
▪ Service Related	\$100.00
▪ Sexually Oriented Business (Must be Council approved)	\$300.00
▪ Special Events	\$100.00
▪ Transient, Itinerant Merchants or Itinerant Vendors	\$40.00
▪ Wireless Communications Antenna Array	\$75.00
 <b>Cancellation Fee</b>	 \$10.00
 <b>Duplicate License</b>	 \$10.00
 <b>Home Occupation Application Fee</b>	 \$25.00
<i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i>	
One time fee with Business License, if required (see business license application)	
 <b>Penalty for Late Licensing or Renewal</b>	 10% plus 1.5% per month
Licenses must be purchased before starting business and renewed annually by December 31.	

**MISCELLANEOUS**

<b>Contracts and Agreements</b>	\$500.00
<i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i>	
<b>Credit Card Payment Service Fees</b>	
<i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i>	
▪ Court online payments, per transaction	\$2.00
▪ Other applicable transactions	3.0%
 <b>Discovery Fee</b>	 \$15.00
<i>(Added 3/5/2019 with Resolution 2019-5-R)</i>	
 <b>Election Candidacy Filing Fee</b>	 \$35.00
<i>(Added 6/20/2017 with Resolution 2017-17-R)</i>	

**Large Animal Impounding** \$10.00/day

**Library Card Reimbursement** 75% of cost

*(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.

**Maps**

- 8½ x 11, black & white, streets Free
- 8½ x 14, black & white, streets \$0.50
- 11 x 17, color, streets \$3.00
- 11 x 17, color, zoning \$3.00

**North Pointe Solid Waste Transfer Station Punch Pass (2 punches)**

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

- First pass (Residents only) Free
- Additional pass \$22.00

**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 5.0%
- Energy/Utility 6.0%
- Parks, Arts, Recreation & Culture (PARC) Tax 0.1%
- Property Tax Certified Tax Rate (CTR) As Set by Utah County  
*(Last updated 6/05/2023 with Ordinance 2023-8-O)*
- Telecommunications 3.5%
- Transient Room Tax 1.0%

**Weed Abatement**

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

**OREM FIRE SERVICE**

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

**POLICE**

**Alarm Permits** \$25.00

**Animal Trap Deposit**

- Resident \$50.00
- Non-resident Not Available

**Civil Paper Service** \$75.00

**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

**Faxes**

- Up to 10 pages \$1.00
- Each additional page \$0.10

**Fingerprinting**

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

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

**Home Drug Test Kit** \$15.00

**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

**Mailing/Postage**

- Minimum \$1.00
- Maximum Actual cost over \$1.00

**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) \$90.00 per hour, minimum 2 hours**

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

**Property Storage \$15/day, commencing 72 hours after property is initially held**

**RAD (Resist Aggression Defensively)**

- Kids Class, if class is held outside of school program \$5.00 per participant
- Women’s Class \$15.00 per participant

**Sex Offender Registration \$20.00**

**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  $\frac{1}{3} * \$7.10$  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

**Hydrant Water Meter Rental**

*(Last updated 10/16/2018 with Resolution 2018-20-R)*

- Hydrant Meter Refundable Deposit \$1,500.00
- Minimum charge \$50.00
- Per Day \$5.00 + applicable water rates
- Per Week \$25.00 + applicable water rates
- Per Month \$75.00 + applicable water rates

**PW Refundable Warranty Bond**

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

\$1,000.00 per encroachment

**Street Light Installation Fee**

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

Actual Cost

Estimated cost will be pre-paid. The difference from actual cost will be billed or refunded after installation.

**Water Pipe Flushing**

Actual cost as determined by City Engineer

**RECREATION**

**After School Programs**

\$5-\$20/class

**Basketball**

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

- Grades Pre-K - 2<sup>nd</sup> \$40.00
- Grades 3<sup>rd</sup> - 6<sup>th</sup> \$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

2023-2024

## FINAL BUDGET FEE SCHEDULE



<ul style="list-style-type: none"> <li>▪ Minors League               <ul style="list-style-type: none"> <li>• Mustang (3<sup>rd</sup> - 4<sup>th</sup> grades) <span style="float: right;">\$50.00</span></li> <li>• Pinto (5<sup>th</sup> - 6<sup>th</sup> grades) <span style="float: right;">\$50.00</span></li> </ul> </li> </ul>	
<b>Gymnastics</b>	<b>\$7-\$20/class</b>
<i>(Updated 10/15/2019 with Resolution 2019-23-R)</i>	
<b>Soccer</b>	
<i>(Last updated 3/5/2019 with Resolution 2019-5-R)</i>	
<ul style="list-style-type: none"> <li>▪ Fall Indoor Soccer <span style="float: right;">\$40.00</span></li> <li>▪ Spring Soccer               <ul style="list-style-type: none"> <li>• Ages 3-6 <span style="float: right;">\$40.00</span></li> <li>• Grades 1st-6th <span style="float: right;">\$45.00</span></li> </ul> </li> </ul>	
<b>Summer Camps</b>	<b>\$3-\$20/class</b>
<i>(Updated 10/15/2019 with Resolution 2019-23-R)</i>	
<b>Sports Clinics</b>	<b>\$5-\$20/day</b>
<i>(Updated 10/15/2019 with Resolution 2019-23-R)</i>	
<b>Volleyball</b>	<b>\$40.00</b>
<i>(Updated 1/16/2018 with Ordinance 2018-4-O)</i>	
<b>Late Fee</b>	<b>\$10.00</b>
<i>(Updated 1/16/2018 with Ordinance 2018-4-O)</i>	
<b>Cancellation Fee</b>	<b>\$10.00</b>
<i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i>	
☆ 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.

✧ All rentals are at the non-resident price unless shown proof of ID as a Lindon Resident.

✧ Refund policy for rentals:

Rentals must be cancelled 5 days prior to reserved date in order to qualify for a refund less the cancellation fee. (See Cancellation Fee.) No refunds for weather related cancellations. However, the reservation may be moved to an available date within the same calendar year.

**Community Center**

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

■ Rates

<u>Area</u>	<u>Resident</u>	<u>Non-Resident</u>
Classroom	\$25/hr	\$35/hr
Gymnasium	\$50/hr	\$60/hr
Cultural Arts Auditorium	\$45/hr	\$55/hr
South End (Gym, Classroom 6 & Kitchen) Saturday Only	\$75/hr	\$85/hr

■ Exceeding Rental Time

\$15 + 1 hour rental rate for every 30 minutes past the scheduled time

■ Hourly Staffing Fee

\$20.00/hr

■ Community Center Fee Rental Waiver and Reduction

Exceptions to the Community Center Rental rates may only be approved by the Lindon City Council after receipt of a completed Community Center Fee Rental Waiver and Reduction form, and after official review and action is taken by the Council.

Signed agreement, deposit and payment 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 includes set up and cleanup time. 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.

■ There will be an additional revenue-based fee of 5% will be added for all commercial for-profit rentals. The commercial for-profit rental must provide records of revenue earned when requested by the city.

## Parks

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

- ✧ Reservations for pavilion rentals will not be taken before the first business day of the current calendar year and are taken throughout the year. Pavilions can be reserved May 1 through October 15 (weather permitting) of the current year.

- Baseball Fields (1 hour minimum, 4 hour maximum, does not include field preparation)
  - Pheasant Brook Park (2 fields) \$20/hr/field
  - City Center Park (2 fields) \$20/hr/field
  - Field Lighting (only available on west field of City Center Park) \$20/hour
  - Field Preparation \$50 per diamond

All field preparation requests must be approved by the Director of Parks & Recreation and may or may not be available due to season and/or staffing level.
- Horse Arena
  - For-Profit Events \$200/day
  - Lights \$50/evening
  - Riding Clubs \$25/season
  - Surface Preparation \$30.00
  - Special Surface Requests \$30.00
- Multipurpose Fields
  - Half Day \$100.00
  - Full Day \$200.00
- Pickleball Courts (Hollow Park) \$10/hr/court  
Max 2 courts per day, 2 hour blocks only, only courts on south are available for

rental

- Pavilions only  
*(Last updated 10/15/2019 with Resolution 2019-23-R)*
  - Resident
    - » Partial Day (M-F 10am-3:30pm,4:30pm-10pm) \$25.00
    - » Full Day (M-F 10am-10pm) \$50.00
    - » Saturday, Full Day only \$75.00
  - Non-Resident
    - » Partial Day (M-F 10am-3:30pm,4:30pm-10pm) \$40.00
    - » Full Day (M-F 10am-10pm) \$80.00
    - » Saturday, Full Day only \$100.00
  - 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
- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00
- ✧ Signed agreement and payment due at time of reservation.

## Veteran's Memorial Hall

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

- ✧ Signed agreement, deposit and rental fee due at time of reservation. Failure to

clean as per the Rental Agreement will result in forfeiting the deposit.

✧ 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 programming and partnerships, during underutilized times \$40.00/hr
- Exceeding Rental Time
  - Half hour rental price for every 30 minutes past the scheduled time
- Failure to return key Forfeit Deposit

**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 6/05/2023 with Ordinance 2023-8-0)*

- 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



**FINAL BUDGET  
FEE SCHEDULE**



ZONES	METER SIZE						
	1"	1½"	2"	3"	4"	6"	8"
Below North Union Canal	\$29.66	\$58.04	\$92.11	\$200.01	\$358.99	\$739.20	\$909.76
Above North Union Canal	\$34.43	\$62.82	\$96.89	\$204.77	\$363.77	\$744.19	\$914.53
Upper Foothills	\$49.65	\$78.04	\$112.12	\$220.00	\$378.98	\$759.41	\$929.75

- Usage Rate per 1,000 gallons

ZONES	BLOCK			
	1	2	3	4
Below North Union Canal	\$1.77	\$2.31	\$3.11	\$4.25
Above North Union Canal	\$2.18	\$2.84	\$3.83	\$5.24
Upper Foothills	\$2.18	\$2.84	\$3.83	\$5.24

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 6/05/2023 with Ordinance 2023-8-0)*

- First garbage can \$12.07
- Each additional garbage can \$10.35

**Groundwater Pumping (where available)**

*(Last updated 6/20/2022 with Ordinance 2022-8-0)*

\$12.36

**Late Fee (on past due balance, charged monthly)**

\$10.00

**Reconnect Fee (per incident)**

\$50.00

**Recycling, per can**

*(Last updated 6/05/2023 with Ordinance 2023-8-0)*

\$5.10

**Secondary Water**

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

- **Non-Agricultural**
  - Lots up to 11,000 sq. ft. \$8.00
  - Lots 11,001 - 21,000 sq. ft. \$10.00
  - Lots 21,001 - 28,000 sq. ft. \$15.00
  - Lots 28,001 - 40,000 sq. ft. \$20.00
  - Lots 40,001 - 60,000 sq. ft. \$30.00
  - Lots 60,001 - 80,000 sq. ft. \$40.00
  - Lots 80,001 - 87,120 sq. ft. \$50.00
  - Lots 2 acres or more
    - » Base rate \$50.00
    - » Each ¼ acre (or part thereof) \$3.00

- **Metered secondary water (in addition to fee based on lot size; for Anderson Farms Development Area only - map on file)**

- **Base**

Meter Size	≤ 1"	1.5"	2"	3"	4"
<b>Base Rate</b>	\$6.58	\$13.16	\$21.06	\$46.07	\$82.93

- Usage rate per 1,000 gallons
  - » If using treated water See Culinary Water Usage Rates and Blocks
  - » If using untreated water \$0.60

- **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 6/05/2023 with Ordinance 2023-8-0)*

- **Base charge - Based on Table 403.1 in 2015 International Plumbing Code as currently adopted or as may be amended.**
  - Single Family Residential (R-3, R-4) \$24.80
    - 1 base rate fee covers up to 2 units (home + accessory apartment)
  - Multi-family Residential (R-2), per unit \$12.40
    - (½ base rate fee for Single Family Residential)
  - Other Residential (R-1, R-2 (dormitories); Institutional), per unit \$6.20
    - (¼ base rate fee for Single Family Residential)
  - Non-Residential, per water meter \$24.80
- **Usage rate per 1000 gallons \$3.27**
  - 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.

<b>Storm Water Utility Fee</b> <i>(Last updated 6/05/2023 with Ordinance 2023-8-O)</i> Charged per Equivalent Service Unit (ESU) with credits available for industrial and commercial use as per Council action.	<b>\$11.23</b>
<b>Utility Sign-up Fee (one-time per account)</b> <i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i> Utility Agreement must be signed before services commence.	<b>\$10.00</b>
<b>Utility Shut-off Notice Fee (per incident)</b> <i>(Last updated 3/21/2022 with Resolution 2022-5-R)</i>	<b>\$5.00</b>

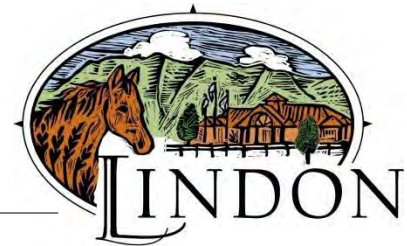
**Lindon City does not pay interest on deposits or bonds held by the city.**

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

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

*Call Lindon City RDA to order, then review RDA minutes & agenda items.*

## Notice of Meeting of the ***Lindon City Redevelopment Agency***



The Lindon City Redevelopment Agency will hold a meeting beginning at 5:15 p.m. on Monday, June 5, 2023 in the Lindon City Center Council Chambers, 100 North State Street, Lindon, Utah. Meetings are typically broadcast live at [www.youtube.com/user/LindonCity](http://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, Mayor**

1. **Call to Order / Roll Call** *(Review times are estimates only)*  
*(5 minutes)*
2. **Approval of RDA minutes from May 15, 2023** *(5 minutes)*
3. **Public Hearing — FY2024 Final Budget; Resolution #2023-3-RDA.** The RDA Board of Directors will receive public comment on the final Lindon City Redevelopment Agency (RDA) budget for Fiscal Year (FY) 2024. The tentative RDA budget for FY2024 was adopted after holding a public hearing on March 20, 2023. A public hearing was held on May 15, 2023 where the proposed budget was adopted and issues were discussed in detail. The Board of Directors will act to approve the final budget for FY2024, amend the budget for FY2023, and approve an agreement for services between the RDA and Lindon City for administrative services. *(10 minutes)*

**Adjourn** and reconvene the Lindon City Council meeting.

This meeting may be held electronically to allow a council member to participate by video conference or teleconference.

Staff Reports and application materials for the agenda items above are available for review at the Lindon City Offices, located at 100 N. State Street, Lindon, UT. For specific questions on agenda items our staff may be contacted directly at (801)785-5043. City Codes and ordinances are available on the City web site found at [www.lindoncity.org](http://www.lindoncity.org). The City of Lindon, in compliance with the Americans with Disabilities Act, provides accommodations and auxiliary communicative aids and services for all those citizens in need of assistance. Persons requesting these accommodations for city-sponsored public meetings, services programs or events should call Kathy Moosman at 801-300-8437, giving at least 24 hours notice.

### **CERTIFICATE OF POSTING:**

I certify that the above notice and agenda was posted in three public places within the Lindon City limits and on the State (<http://pmn.utah.gov>) and City ([www.lindoncity.org](http://www.lindoncity.org)) websites.

Posted by: /s/ Kathryn A. Moosman, City Recorder, MMC

Date: June 1, 2023; Time: 5:00 p.m.; Place: Lindon City Center, Lindon Police Dept., Lindon Community Development, Lindon Justice Court, Lindon Public Works, Lindon Senior Center



The Lindon City Redevelopment Agency held a meeting on **Monday, May 15, 2023** beginning at approximately 8:57 pm in the Lindon City Center, City Council Chambers, 100 North State Street, Lindon, Utah.

Conducting: Carolyn O. Lundberg, Chairman

**PRESENT**

**ABSENT**

- Carolyn Lundberg, Chairman
- Van Broderick, Boardmember
- Jake Hoyt, Boardmember
- Randi Powell, Boardmember
- Mike Vanchiere, Boardmember
- Daril Magleby, Boardmember
- Adam Cowie, Executive Secretary
- Kathy Moosman, Recorder

COUNCILMEMBER HOYT MOVED TO RECESS THE MEETING OF THE LINDON CITY COUNCIL AND CONVENE THE MEETING OF THE LINDON CITY REDEVELOPMENT AGENCY AT 8:57 P.M. COUNCILMEMBER VANCHIERE SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

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

- |                       |     |
|-----------------------|-----|
| Chairman Lundberg     | Aye |
| Boardmember Hoyt      | Aye |
| Boardmember Powell    | Aye |
| Boardmember Broderick | Aye |
| Boardmember Vanchiere | Aye |
| Boardmember Magleby   | Aye |

**2. Review of Minutes** – The minutes of the RDA meeting of March 20, 2023 were reviewed.

BOARDMEMBER POWELL MOVED TO APPROVE THE MINUTES OF THE LINDON CITY RDA MEETING OF MARCH 20, 2023 AS PRESENTED. BOARDMEMBER HOYT SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

- |                       |     |
|-----------------------|-----|
| BOARDMEMBER HOYT      | AYE |
| BOARDMEMBER BRODERICK | AYE |
| BOARDMEMBER MAGLEBY   | AYE |
| BOARDMEMBER VANCHIERE | AYE |
| BOARDMEMBER POWELL    | AYE |
- THE MOTION CARRIED UNANIMOUSLY.

**CURRENT BUSINESS** –

**3. Public Hearing — RDA FY2023-24 Proposed Budget; FY2023 budget amendment; Resolution #2023-2-RDA.** The Board of Directors will receive

public comment and review and consider Resolution #2023-2-RDA adopting the  
FY2024 Proposed Budget for the RDA and amending the FY2023 budget. The  
RDA will hold a public hearing to amend the FY2023 budget and adopt the  
FY2024 Final Budget on June 5, 2023. (10 minutes)

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

Finance Director Kristen Colson Aaron addressed the Board at this time. See referenced the  
Resolution and budget document that includes amendments to the FY2023 RDA budget and  
FY2024 Proposed Budget. She then presented the RDA Budget to the board including the summary  
and details pages.

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

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

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

BOARDMEMBER HOYT MOVED TO APPROVE RESOLUTION #2023-2-RDA  
AMENDING THE FY2023 RDA BUDGET AND ADOPTING THE FY2024 RDA PROPOSED  
BUDGET AS PRESENTED. BOARDMEMBER MAGLEBY SECONDED THE MOTION.  
THE VOTE WAS RECORDED AS FOLLOWS:

BOARDMEMBER HOYT AYE  
BOARDMEMBER VANCHIERE AYE  
BOARDMEMBER BRODERICK AYE  
BOARDMEMBER POWELL AYE  
BOARDMEMBER MAGLEBY AYE

THE MOTION CARRIED UNANIMOUSLY.

**ADJOURN -**

BOARDMEMBER MAGLEBY MOVED TO ADJOURN THE MEETING OF THE  
LINDON CITY RDA AND RE-CONVENE THE MEETING OF THE LINDON CITY  
COUNCIL AT 9:00 P.M. BOARDMEMBER VANCHIERE SECONDED THE MOTION. ALL  
PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Approved – June 5, 2023

\_\_\_\_\_  
Adam Cowie, Executive Secretary

\_\_\_\_\_  
Carolyn O. Lundberg, Chairman

*(See RDA agenda)*

**Public Hearing — FY2024 Final Budget; Resolution #2023-3-RDA.**

*(10 minutes)*

See attached Resolution and budget document that includes amendments to the FY2023 RDA budget and FY2024 Final Budget.

**Sample Motion:** I move to (approve, continued, deny) Resolution #2023-3-RDA amending the FY2023 RDA budget and adopting the FY2024 RDA Final Budget.

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

## **LINDON CITY REDEVELOPMENT AGENCY RESOLUTION 2023-3-RDA**

A RESOLUTION OF THE LINDON CITY REDEVELOPMENT AGENCY AMENDING THE 2022-2023 FISCAL YEAR (FY2023) BUDGET, APPROVING AND ADOPTING A BUDGET FOR THE 2023-2024 FISCAL YEAR (FY2024) 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 FY2024.

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 FY2023 which is attached hereto and incorporated herein; and

WHEREAS, the Agency has prepared the budget for FY2024 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 20, 2023 to adopt the FY2024 Tentative Budget and held a public hearing on May 15, 2023 to receive public comment and adopt the FY2024 Proposed Budget, and held a public hearing on June 5, 2023 on the amended FY2023 budget and the final FY2024 budget; and

WHEREAS, the Agency desires to use certain services and facilities of Lindon City (“City”) during FY2024 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 FY2023 budget which is attached hereto and incorporated herein.

Section 2. The Agency hereby adopts the annual budget for FY2024 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 with the county 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 FY2024 (“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 5<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
Carolyn O. Lundberg, Mayor

ATTEST:

\_\_\_\_\_  
Adam Cowie, Executive Secretary

{Seal}

BOARD MEMBERS VOTING “AYE”

BOARD MEMBERS VOTING “NAY”

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**EXHIBIT A**

**AGREEMENT CONCERNING  
LINDON CITY REDEVELOPMENT AGENCY USE OF  
CITY SERVICES AND FACILITIES DURING FISCAL 2023-2024**

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WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City ("City") during fiscal year 2023-2024 (FY2024), 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 FY2024 and have concluded that the reasonable and fair value of the services, facilities and supplies the Agency will use during FY2024 is \$23,800. 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 25<sup>th</sup> day of June, 2023.

LINDON CITY, UTAH

LINDON REDEVELOPMENT AGENCY

\_\_\_\_\_  
Carolyn O. Lundberg, Mayor

\_\_\_\_\_  
Carolyn O. Lundberg, Chair

ATTEST:

ATTEST:

\_\_\_\_\_  
Kathy Moosman, City Recorder

\_\_\_\_\_  
Adam Cowie, Executive Secretary

**REDEVELOPMENT AGENCY FUND**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>STATE STREET DISTRICT</b>					
<b>REVENUES</b>					
State St - Interest Earnings	2,993	2,712	3,000	13,500	13,500
State St - Use of Fund Balance	-	249,788	58,500	54,025	-
<b>TOTAL STATE ST REVENUES</b>	<b>2,993</b>	<b>252,500</b>	<b>61,500</b>	<b>67,525</b>	<b>13,500</b>
<b>EXPENDITURES</b>					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	1,500	2,500	1,500	1,500	1,500
Other Improvements	-	-	60,000	66,025	-
Trfr to Rereation Fund	-	250,000	-	-	-
Appropriate to Fund Balance	1,493	-	-	-	12,000
<b>TOTAL STATE ST EXPENDITURES</b>	<b>2,993</b>	<b>252,500</b>	<b>61,500</b>	<b>67,525</b>	<b>13,500</b>

**WEST SIDE DISTRICT**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
West Side - Interest Earnings	93	95	100	700	700
West Side - Use of Fnd Balance	-	-	-	100	100
<b>TOTAL WEST SIDE REVENUES</b>	<b>93</b>	<b>95</b>	<b>100</b>	<b>800</b>	<b>800</b>
<b>EXPENDITURES</b>					
Professional & Tech Services	-	-	-	800	800
Appropriate to Fund Balance	93	95	100	-	-
<b>TOTAL WEST SIDE EXPENDITURES</b>	<b>93</b>	<b>95</b>	<b>100</b>	<b>800</b>	<b>800</b>

**DISTRICT #3**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
District 3 - Interest Earnings	1,819	1,799	2,000	12,900	12,900
District 3 - Use of Fund Bal	5,802	16,541	5,000	-	-
<b>TOTAL DISTRICT #3 REVENUES</b>	<b>7,621</b>	<b>18,339</b>	<b>7,000</b>	<b>12,900</b>	<b>12,900</b>
<b>EXPENDITURES</b>					
Professional & Tech Services	7,621	18,339	7,000	7,000	7,000
Appropriate to Fund Balance	-	-	-	5,900	5,900
<b>TOTAL DISTRICT #3 EXPENDITURES</b>	<b>7,621</b>	<b>18,339</b>	<b>7,000</b>	<b>12,900</b>	<b>12,900</b>

**700 NORTH CDA**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
700N CDA - Interest Earnings	1,256	1,958	1,200	19,400	19,400
700N CDA - Tax Increment	128,055	152,534	170,000	166,540	170,000
700N CDA - Prior Yr Tax Incr	1,370	5,172	-	9,835	-
700N CDA - Use of Fund Balance	-	-	-	-	-
<b>TOTAL 700N CDA REVENUES</b>	<b>130,682</b>	<b>159,664</b>	<b>171,200</b>	<b>195,775</b>	<b>189,400</b>
<b>EXPENDITURES</b>					
Miscellaneous Expense	25	25	-	-	-
Professional & Tech Services	5,300	3,450	5,000	5,000	5,000
Admin Costs to General Fund	16,800	18,368	23,800	23,800	23,800
Appropriate to Fund Balance	108,557	137,821	142,400	166,975	160,600
<b>TOTAL 700N CDA EXPENDITURES</b>	<b>130,682</b>	<b>159,664</b>	<b>171,200</b>	<b>195,775</b>	<b>189,400</b>

**LINDON PARK CRA**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Budget
<b>REVENUES</b>					
Lindon Park CRA - Tax Incr	-	-	-	-	-
Lindon Prk CRA - Use of Fd Bal	-	-	-	-	-
<b>TOTAL 700N CDA REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Admin Costs to General Fund	-	-	-	-	-
Appropriate to Fund Balance	-	-	-	-	-
<b>TOTAL 700N CDA EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**12. Review & Action — Re-appointment of Planning Commissioner.** The Council will consider a recommendation by Mayor Lundberg to re-appoint Sharon Call to the Planning Commission.

*(5 minutes)*

**Sample Motion:** I move to (approve, reject) the reappointment of Sharon Call to the Planning Commission (as presented or amended).

Lindon City  
100 North State Street  
Lindon, UT 84042-



TEL 801-785-7687  
FAX 801-785-7645  
[www.lindoncity.org](http://www.lindoncity.org)

May 25, 2023

Sharon Call  
933 East 230 North  
Lindon, Utah 84042

Sharon:

On June 5, 2023, the Lindon City Council approved the recommendation of Mayor Lundberg to re-appoint you as a member of the Planning Commission for Lindon City. Our records indicate that this will be your sixth term as a Planning Commissioner. It is anticipated that you will serve a full three-year term which will expire the last day of June 2026 or until your respective successor has been appointed.

We're excited to continue working with you and appreciate your willingness to serve the City of Lindon. You've been a great voice for our community. As always, please feel free to contact me at 801-785-7687 to discuss any questions you may have about the position or issues within the city.

Sincerely,

---

Carolyn Lundberg  
Mayor

---

Michael Florence  
Community Development Director



LINDON CITY  
PLANNING DEPARTMENT

## Memorandum

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**TO:** File

**FROM:** Planning Staff

**SUBJECT:** Planning Commissioner Terms & proposed appointments

**DATE:** May 25, 2023

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Planning Commissioner terms are for three years.

Current Commissioners & Term Expiration Dates:

Steve Johnson	June 2025	Third Term
Sharon Call	June 2026	Sixth Term
Mike Marchbanks	January 2024	Third Term
Rob Kallas	January 2024	Third Term
Scott Thompson	October 2024	Second Term
Jared Schauers	January 2025	Second Term
Karen Danielson	March 2026	First Term



**13. Public Hearing — Election Ordinance Updates; Ordinance #2023-7-O.** The Council will review and consider recommended changes to LCC 2.44.140 ‘Campaign Finance Disclosures’ to bring this city code section into conformance with Utah Code. *(15 minutes)*

**Sample Motion:** I move to (approve, reject) Ordinance #2023-7-O adopting the changes to LCC 2.44.140 ‘Campaign Finance Disclosures’ (as presented or amended).

**ORDINANCE NO 2023-7-O**

**AN ORDINANCE AMENDING SECTION 2.44.140 OF THE LINDON CITY CODE, SO AS TO BRING THIS SECTION INTO CONFORMANCE WITH RECENT CHANGES IN STATE CODE AS IT RELATES TO CAMPAIGN FINANCE DISCLOSURES.**

**WHEREAS**, during the 2023 legislative session, the Utah legislature passed House Bill 69; and

**WHEREAS**, House Bill 69 modifies portions of the municipal election code found in Title 10, Chapter 3, Part 2 of the Utah Code, specifically relating to campaign finance disclosures; and

**WHEREAS**, the Lindon City Council desires to ensure the City Code conforms with these recent changes:

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

**PART ONE: AMENDMENT OF SECTION 2.44.140 OF THE LINDON CITY CODE.**

Section 2.44.140 of the Lindon City Code, is hereby amended as follows:

**2.44.140 Campaign Finance Disclosures.**

1. *Deposit of Monetary Contributions.* Each candidate:
  - a. Shall deposit a monetary contribution in a separate campaign account in a financial institution; and
  - b. May not deposit or mingle any monetary contributions received into a personal or business account.
  
2. *Anonymous Contributions.* For purposes of this Section “Anonymous Contribution Limit” means a contribution of \$50.00 or more. Within thirty (30) days of receiving a contribution that exceeds the Anonymous Contributions Limit, a candidate shall disburse the amount of the anonymous contribution to either:
  - a. The Utah State Treasurer for deposit into the state’s general fund;
  - b. The Lindon City clerk for deposit into the city’s general fund; or
  - c. An organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.
  
3. In a year in which a municipal primary is held, each candidate who will participate in the municipal primary shall file a campaign finance statement with the City Recorder municipal clerk or recorder no later than twenty-eight (28) seven (7) days before the date of the primary election as set by §20A-1-201.5 of the Utah Code.
  
4. Each candidate for municipal office who is not eliminated at a municipal primary election shall file with the City Recorder a campaign finance statement as described in this Section chapter:

- a. No later than ~~seven (7)~~ **twenty-eight (28)** days before the date of the municipal general election; and
  - b. No later than thirty (30) days after the date of the municipal general election.
5. Each candidate for municipal office who is eliminated at a municipal primary election shall file with the City Recorder a campaign finance statement as described in this ~~Section chapter~~ no later than thirty (30) days after the date of the municipal primary election.
  6. The campaign finance statement for each candidate who receives more than five hundred dollars (\$500.00) in campaign contributions or spends more than five hundred dollars (\$500.00) on the candidate's campaign shall:
    - a. Report all of the candidate's itemized and total campaign contributions, including contributions given to the candidate or an agent of the candidate, which were received before the close of the reporting date;
    - b. Itemize each individual contribution amount, regardless of whether the contribution exceeds the Anonymous Contribution Limit reporting limit;
    - c. For each contribution which exceeds the Anonymous Contribution Limit reporting limit, identify the name of the donor;
    - d. Report all of the candidate's campaign expenditures made through the close of the reporting date; and
    - e. Identify for each campaign expenditure the amount of the expenditure and the name of the recipient of the expenditure.
  7. The campaign finance statements for each candidate who receives five hundred dollars (\$500.00) or less in campaign contributions and spends less than five hundred dollars (\$500.00) on the candidate's campaign expenditures shall only be required to report the total amount of all campaign contributions and campaign expenditures.
  8. Campaign finance statements, which are required to be filed ~~twenty-eight (28)~~ **seven (7)** days before the municipal primary and the general elections, shall include all contributions received and all expenditures made up to and including five (5) days before the campaign finance statement is due.
  9. The City Recorder shall, at the time a candidate for municipal office files a declaration of candidacy, and again ~~thirty-five (35)~~ **fourteen (14)** days before each municipal general election, notify the candidate in writing of:
    - a. The provisions of this Section chapter;
    - b. The dates when the candidate's campaign finance statement is required to be filed; and

- c. The penalties that apply for failure to file a timely campaign finance statement, including the statutory provision that requires removal of the candidate's name from the ballot for failure to file the required campaign finance statement when required.
10. The City Recorder shall make each campaign finance statement filed by a candidate available for public inspection and copying at the Lindon City offices no later than one (1) business day after the statement is filed.
- a. Campaign finance statements shall also be made available for public inspection by:
- i. Posting an electronic copy or the content of the statement on the City's website no later than seven business days after it is filed; and
- ii. The City Recorder shall verify that the address of the City's website has been provided to the lieutenant governor in order to meet the requirements of § 20A-11-103 of the Utah Code.
11. If a candidate fails to file a campaign finance statement before the municipal primary or general election by the deadline specified herein the following procedures shall be followed: the city recorder shall: inform the appropriate election official who shall, if practicable:
- a. The City Recorder shall impose a fine of \$50 on any candidate who is not disqualified under Subsection 11(c); Remove the candidate's name from the ballot by blacking out the candidate's name before the ballots are delivered to voters; or
- b. The City Recorder shall send an electronic notice to the candidate that states:
- i. That the candidate has failed to timely file the campaign finance statement;
- ii. That, if the candidate fails to file the campaign finance statement within 24 hours after the deadline for filing the statement, the candidate will be disqualified.; and
- iii. That a \$50 fine will be imposed on the candidate if they choose to avoid disqualification and file the campaign finance statement within 24 hours after the deadline for filing the statement.
- c. If the candidate fails to file the campaign finance statement within 24 hours after the deadline for filing the statement, the City Recorder shall disqualify a candidate and inform the appropriate election official that the candidate is disqualified. If removing the candidate's name from the ballot is not practicable, inform the voters by any practicable method that the candidate has been disqualified and that votes cast for the candidate will not be counted.
- d. If a candidate is disqualified under Subsection 11(c) the City Recorder shall:
- i. Notify every opposing candidate for municipal office that the candidate is disqualified;
- ii. Send an email notification to each voter who is eligible to vote in the municipal election for whom the City Recorder has an email address. Such notice shall

inform the voter that the candidate is disqualified and that votes cast for that candidate will not be counted;

iii. Post notice of the disqualification on the City website and include a statement that votes cast for the disqualified candidate will not be counted; and

iv. If practical, remove, or request the appropriate election official to remove, the candidate’s name from the ballot by blacking out the candidate’s name before the ballots are delivered to voters.

e. A candidate who is disqualified under Subsection 11(c) shall still be required to file with the City Recorder a complete and accurate campaign finance statement within 30 days after the day on which the candidate is disqualified.

12. Election officials may not count any votes for a candidate who has been disqualified for failure to comply with this Section.

13. A candidate who timely files a campaign finance statement, but which contains omissions, errors or inaccuracies which are inadvertent and are insignificant, seven (7) days before a municipal general election is not disqualified if the statement still details accurately and completely the information required herein, ~~except for inadvertent omissions or insignificant errors or inaccuracies~~ and the omissions, errors, or inaccuracies are corrected in an amended report or in the next scheduled report.

14. A campaign finance statement required under this Section is considered to be filed if it is received in the ~~City Recorder’s~~ Lindon City Offices by 5:00 p.m. on the date that it is due.

~~15. If the municipal clerk or recorder fails to notify the candidate of the provisions of this chapter as required herein, a candidate for municipal office shall not be subject to the provisions of this Section, but shall be subject to the campaign finance disclosure requirements as contained in § 10-3-208, Utah Code (1953, as amended).~~

~~16. In addition to the other penalties established herein, any candidate who fails to comply with the requirements of this section is guilty of an infraction.~~

**PART TWO: Severability.**

Severability is intended throughout and within the provisions of this ordinance. If any section, subsection, sentence, clause, phrase or portion of this ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, then that decision shall not affect the validity of the remaining portions of this Ordinance.

**PART THREE: Effective Date.**

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

PASSED AND APPROVED AND MADE EFFECTIVE by the City Council of Lindon City,

Utah, this \_\_\_\_ day of \_\_\_\_\_ 2023.



\_\_\_\_\_,  
CAROLYN O. LUNDBERG  
Lindon City Mayor

ATTEST:

\_\_\_\_\_,  
Kathryn A. Moosman  
City Recorder

# ADJOURN