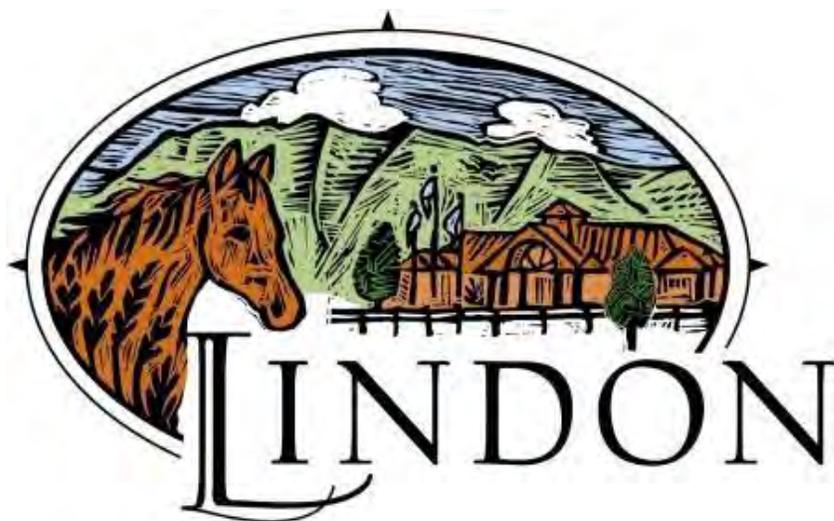
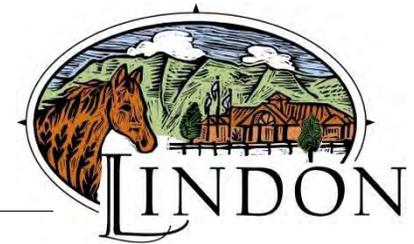


Lindon City Council Staff Report



Prepared by Lindon City
Administration

December 6, 2016



Notice of Meeting of the *Lindon City Council*

The Lindon City Council will hold a regularly scheduled meeting beginning at 6:00 p.m. on Tuesday, December 6, 2016 in the Lindon City Center council chambers, 100 North State Street, Lindon, Utah. The agenda will consist of the following:

Scan or click here for link to download agenda & staff report materials:



WORK SESSION – 6:00 P.M. - Conducting: Mayor Jeff Acerson

1. Lindon Days & Aquatics Center financial reports (60 minutes)

Lindon City Council will meet with Parks and Finance Directors to review reports from the 2016 Lindon Days and Aquatics Center season. No motions will be made.

REGULAR SESSION – 7:00 P.M. - Conducting: Jeff Acerson, Mayor

Pledge of Allegiance: By Invitation

Invocation: Carolyn Lundberg

(Review times are estimates only)

- 1. Call to Order / Roll Call** (2 minutes)
- 2. Presentations and Announcements** (5 minutes)
 - a) Comments / Announcements from Mayor and Council members
- 3. Approval of minutes:** November 8, 2016 (5 minutes)
- 4. Consent Agenda – No Items**
- 5. Open Session for Public Comment** *(For items not on the agenda)* (10 minutes)

- 6. Review & Action — Financial Audit Report for Fiscal Year 2015-16** (20 minutes)
Representatives from Keddington & Christensen, LLP and Lindon City Finance Director, Kristen Colson, will present for the Mayor and Council's acceptance the city's annual financial audit report, included as part of the Comprehensive Annual Financial Report (CAFR), for fiscal year ended June 30, 2016.

- 7. Public Hearing — Ordinance #2016-23-O; LCC 17.48 Lindon Village Commercial Zone** (20 mins)
The Council will review and consider Ordinance #2016-23-O amending Chapter 17.48 of the Lindon City Code to create the Lindon Village Commercial zone ordinance for regulation of uses along the 700 N. corridor.

- 8. Public Hearing — Ordinance #2016-21-O; Zone Map Change** (5 minutes)
The Council will review and consider Ordinance #2016-21-O amending the Zoning Map to create the Lindon Village Commercial zone along the 700 N. corridor.

- 9. Public Hearing — Ordinance #2016-22-O; Land Use Table changes for LVC zone** (10 minutes)
The Council will review and consider Ordinance #2016-22-O amending Standard Land Use Table to regulate specific land uses within the Lindon Village Commercial zone.

- 10. Review & Action — Employee Merit Increases** (10 minutes)
The City has previously approved and budgeted for a 3% employee merit increase effective January 1, 2017. Per past practice, the City evaluates fiscal constraints and economic indicators mid-fiscal year to determine if merit increase recommendations are still feasible. Given a healthy economic outlook, strong revenues, and healthy General Fund reserves the City Administration recommends the merit increases be applied as approved in the FY2017 budget.

- 11. Discussion Item — Continued Discussion on Lindon Days & 2016 Aquatics Season** (20 minutes)
If needed, the Council will continue its review and discussion of the 2016 Lindon Day events and Aquatics Center season with Parks & Recreation Director Heath Bateman and Finance Director Kristen Colson.

- 12. Discussion Item — Proceeds from Surplus Real Property** (20 minutes)
The Council will review and consider possible options for use of proceeds from the sale of surplus land. Director Colson will highlight some opportunities for use of the revenue. No motion will be made.

(continued on next page)

13. Review & Action — Lindon City Justice Court Judge Compensation (5 minutes)

The Council will review and consider the proposed Justice Court Judge's compensation for the new term of Justice Court Judge W. Brent Bullock. Mayor Acerson has met with Judge Bullock and they have agreed upon the compensation package prior to the required retention election in November. Judge Bullock was successfully retained in the 2016 General Election and able to continue with a new term as the Justice Court Judge for Lindon City. Judge Bullock will be sworn-in at the Dec. 20, 2016 Council meeting.

14. Review & Action — Resolution #2016-21-R; Public Safety Surviving Spouse Trust Fund Agreement (10 minutes)

The Council will review and consider Resolution #2016-21-R authorizing the Public Safety Surviving Spouse Trust Fund Agreement with the Utah Department of Public Safety in which the City will annually contribute approximately \$1,500 to enable continuing insurance coverage for spouse and children to be covered by the Trust if a 'line of duty death' occurs with one of Lindon's police officers.

15. Review & Action — North Union Canal Repair Funding (10 minutes)

The Council will review and consider appropriating up to \$90,000 of Water Fund reserves for repairs to the North Union Canal within Lindon City limits. If approved, the City will present an option to the North Union Irrigation Company to request fronting of the funds to complete the repairs during the winter of 2016-17 and request repayment by the company through a formal agreement.

16. Review & Action — Liquor License Consent (5 minutes)

The Council will review and consider a Reception Center Liquor License local consent form as required by State Code, authorizing the Mayor to sign the consent form. The business request the consent is the NOAH's reception center located at 1976 W. 700 N.

17. Review & Action — Rocky Mountain Power Easement for Vineyard Infrastructure (10 minutes)

The Council will review and consider a requested power line easement on city-owned property at approximately 600 S. 2000 W (city property by Lindon Marina). The easement will be used for new power that will serve the Town of Vineyard infrastructure needs.

18. Council Reports: (20 minutes)

- | | |
|---|--------------------|
| A) MAG, COG, UIA, Utah Lake Commission, ULCT, NUVAS, IHC Outreach, Budget Committee | - Jeff Acerson |
| B) Public Works, Irrigation/water, City Buildings | - Van Broderick |
| C) Planning, BD of Adjustments, General Plan, Budget Committee | - Matt Bean |
| D) Parks & Recreation, Trails, Tree Board, Cemetery | - Carolyn Lundberg |
| E) Public Safety, Court, Lindon Days, Transfer Station/Solid Waste | - Dustin Sweeten |
| F) Admin., Community Center, Historic Comm., UV Chamber, Budget Committee | - Jacob Hoyt |

19. Administrator's Report (10 minutes)

Adjourn

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. 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 801-785-5043, 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) websites.

Posted by: /s/ Kathy A. Moosman, City Recorder

Date: December 2, 2016

Time: 3:00 p.m.

Place: Lindon City Center, Lindon Police Dept., Lindon Community Center

WORK SESSION – 6:00 P.M. - Conducting: Mayor Jeff Acerson

I. Lindon Days & Aquatics Center financial reports

(60 minutes)

Lindon City Council will meet with Parks and Finance Directors to review reports from the 2016 Lindon Days and Aquatics Center season. No motions will be made.

The financial reports for the 2016 Lindon Days and the 2016 Aquatics Center season are attached. Staff will review the reports and answer questions about these activities.

No motions will be made.



2016 FINANCIAL REPORT

Activities		Sponsor	Revenue	Expense	Net Increase (Decrease)
	Magazine	Advertisers	\$ 2,600.00	\$ 12,704.10	\$ (10,104.10)
Mon, 8/01	Car Show (Not including donation to police)		\$ 5,625.00	\$ 9,077.00	\$ (3,452.00)
Tue, 8/02	Night Out Against Crime & Ice Cream Social	Interstate Gratings	\$ 1,500.00	\$ 536.18	\$ 963.82
Tue, 8/02	Movie: Kung Fu Panda 3		\$ -	\$ -	\$ -
Wed, 8/03	Huck Finn Fishing	Advantage Automotive DML	\$ 1,500.00	\$ 639.00	\$ 861.00
Thu, 8/04	Cardboard Boat Regatta	Larry H Miller Lexus	\$ 1,500.00	\$ 116.51	\$ 1,383.49
Thu, 8/04	Open Horse Show		\$ 399.00	\$ -	\$ 399.00
Thu, 8/04	Free Swim Day	Infiniti Creations	\$ 2,000.00	\$ -	\$ 2,000.00
Thu, 8/04	Lazy River Duck Race	Mathnasium of Lindon	\$ 750.00	\$ 202.17	\$ 547.83
Thu, 8/04	Dime Dive (AmBank provided \$300 in dimes)	AmBank	\$ -	\$ 235.10	\$ (235.10)
Thu, 8/04	Flag Retirement & Military Tribute	Sunroc	\$ 250.00	\$ 277.70	\$ (27.70)
Thu, 8/04	Video Game Tournament	Nahunta Hall	\$ 750.00	\$ 479.28	\$ 270.72
Fri, 8/05	Junior Rodeo	Bank of American Fork & Edible Arrangements	\$ 1,472.00	\$ 1,140.53	\$ 331.47
Fri, 8/05	Mayor's Candy Scramble	Affiliate Solar & MAC Plumbing and Heating	\$ 1,000.00	\$ 629.24	\$ 370.76
Sat, 8/06	Family Fun Run & 5K	B2 Air Systems	\$ 3,025.00	\$ 953.50	\$ 2,071.50
Sat, 8/06	Flag Raising Ceremony		\$ -	\$ 203.44	\$ (203.44)
Sat, 8/06	Mayor's Breakfast	Avalon & Low Book Sales	\$ 2,712.00	\$ 2,082.42	\$ 629.58
Sat, 8/06	Parade	Big Island Sams	\$ 750.00	\$ 1,342.74	\$ (592.74)
Sat, 8/06	Family Fair & Food Truck Round Up (sold t-shirts for tye-dye booth)	Galaxie Lighting Republic Svc, Les Olson, Les Schwab	\$ 2,365.00	\$ 5,380.45	\$ (3,015.45)
Sat, 8/06	Pre-Concert	Rock Canyon Bank	\$ 1,000.00	\$ 300.00	\$ 700.00
Sat, 8/06	Concert	Powerhouse Motorsports	\$ 1,000.00	\$ 12,292.28	\$ (11,292.28)
Sat, 8/06	Fireworks	Power Innovations	\$ 3,250.00	\$ 6,677.67	\$ (3,427.67)
	Miscellaneous (Rev = food truck fees, interest) (Exp = staff food, general exps, volunteer appreciation, purchases for next yr)		\$ 117.63	\$ 3,857.82	\$ (3,740.19)
TOTALS			\$33,565.63	\$59,127.13	(\$25,561.50)

AQUATICS CENTER FINANCIAL REPORT 2009-2016
AS OF 11/30/2016

Description	January - May						
	2010	2011	2012	2013	2014	2015	2016
Revenue							
Admission	6,912.00	180.00	1,446.00	5,244.00	6,633.19	1,966.00	8,225.17
Resident Season Pass	19,631.00	4,207.50	7,511.00	11,700.00	11,900.00	5,010.00	8,351.02
Non-Resident Season Pass	3,130.00	1,832.50	4,562.50	4,597.50	7,124.70	4,250.00	3,760.49
FlowRider Daily Admission	1,470.00	140.00	710.00	1,000.00	1,430.00	-	957.42
Pool Punch Pass	-	-	87.00	297.00	3,672.00	976.50	832.53
Water Aerobics	-	-	-	-	-	-	3.50
Concessions	-	-	8,695.00	-	(801.65)	603.23	3,956.66
Merchandise	14.00	-	4.00	80.00	35.49	25.00	49.10
Swim Lessons	15,083.00	16,263.00	19,463.00	24,716.50	25,610.00	30,347.00	45,647.00
Swim Team	14,371.00	13,930.00	15,415.00	16,424.00	14,545.00	16,123.00	1,518.00
Flow Rider Lessons	1,209.00	660.00	430.00	520.00	1,135.00	1,935.00	2,800.00
Junior Life Guard	1,610.00	190.00	285.00	(155.00)	-	(32.00)	-
Flow Rider Rentals	400.00	-	3,860.00	7,950.00	4,385.00	-	1,025.00
Private Pool Rentals	16,820.00	21,650.00	21,165.00	21,550.00	26,870.00	41,486.00	40,108.00
Party Room Rentals	188.00	15.00	80.00	30.00	170.00	105.00	455.00
FlowTour Event	-	-	-	-	-	-	-
Aquatic Pavers	375.00	-	-	-	-	-	-
Grant Proceeds	-	-	4,888.15	-	13,405.59	-	19,557.00
Use of PARC Tax Funds	-	-	-	-	-	81,124.13	20,746.14
Revenue Totals	81,213.00	59,068.00	88,601.65	93,954.00	116,114.32	183,918.86	157,992.03
Expenditures							
Salaries/Wages/Benefits	40,180.82	46,012.16	27,191.89	53,382.92	59,920.05	45,202.59	35,210.69
Uniforms	-	1,726.85	1,808.00	2,639.74	4,095.16	1,076.14	(987.12)
Travel & Training	746.01	288.12	-	104.02	768.04	1,376.00	2,274.77
Licenses & Fees	-	640.00	-	176.00	943.00	-	155.00
Office Supplies	431.77	411.54	694.66	655.02	392.92	877.66	963.19
Operating Supplies/Maint.	12,102.52	19,530.03	26,256.59	5,494.76	23,992.93	34,637.36	11,908.94
Pool Chemicals	-	-	-	6,975.56	6,777.58	13,876.85	5,285.78
Concessions	-	-	-	-	4,537.31	5,682.62	3,684.66
Services	11,719.50	3,175.00	3,942.75	7,282.00	6,424.05	1,144.00	7,349.00
Miscellaneous	1,707.49	1,479.22	-	395.25	290.27	1,453.53	966.01
Utilities & Telephone	28,860.11	25,391.34	16,445.38	18,631.70	16,660.64	15,762.88	18,866.76
Insurance	720.69	56.20	-	-	(135.89)	-	-
Purchase of Equipment	-	-	-	1,150.00	6,250.15	16,913.12	6,163.20
Capital Improvements	-	-	-	-	13,405.59	43,567.57	-
Expenditure Totals	96,468.91	98,710.46	76,339.27	96,886.97	144,321.80	181,570.32	91,840.88
Revenue Over (Under) Expenditures	(15,255.91)	(39,642.46)	12,262.38	(2,932.97)	(28,207.48)	2,348.54	66,151.15

*July - November 2016 amounts are not audited

AQUATICS CENTER FINANCIAL REPORT 2009-2016
AS OF 11/30/2016

Description	June						
	2010	2011	2012	2013	2014	2015	2016
Revenue							
Admission	65,372.00	54,298.60	67,143.55	63,679.00	50,466.72	75,258.80	62,706.16
Resident Season Pass	29,721.00	26,072.00	17,320.50	15,933.00	10,816.50	15,051.55	13,884.89
Non-Resident Season Pass	13,292.50	13,261.50	10,275.00	11,893.50	8,538.50	8,927.40	7,794.01
FlowRider Daily Admission	9,650.00	8,830.00	8,230.00	7,635.00	6,290.00	6,585.70	7,335.93
Pool Punch Pass	-	-	6,304.00	2,560.00	5,665.00	7,094.23	4,636.65
Water Aerobics	102.00	150.00	177.00	154.00	224.00	245.00	231.00
Concessions	-	-	6,125.77	3,641.56	15,999.19	22,215.81	21,280.61
Merchandise	220.00	539.00	557.00	592.00	452.00	418.39	380.70
Swim Lessons	6,846.00	10,868.00	12,201.00	9,239.00	9,430.79	7,719.89	(3,774.00)
Swim Team	832.00	570.00	484.00	(585.00)	380.00	592.00	15,870.50
Flow Rider Lessons	1,280.00	1,090.00	540.00	1,010.00	880.00	875.00	1,315.00
Junior Life Guard	110.00	125.00	755.00	(155.00)	648.00	-	-
Flow Rider Rentals	600.00	-	200.00	-	-	165.00	-
Private Pool Rentals	4,800.00	2,375.00	3,075.00	1,450.00	2,850.00	3,175.00	11,329.00
Party Room Rentals	713.00	515.00	555.00	745.00	810.00	595.00	665.00
FlowTour Event	-	-	-	-	-	-	-
Aquatic Pavers	100.00	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-
Use of PARC Tax Funds	-	-	-	-	7,612.00	35,045.39	21,244.48
Revenue Totals	133,638.50	118,694.10	133,942.82	117,792.06	121,062.70	183,964.16	164,899.93
Expenditures							
Salaries/Wages/Benefits	71,942.02	54,078.73	79,428.99	99,649.50	102,961.03	112,939.01	144,503.89
Uniforms	-	(521.25)	-	2,358.85	(946.00)	4,670.93	6,129.08
Travel & Training	-	(288.12)	30.55	0.00	100.00	-	-
Licenses & Fees	-	294.00	-	270.00	2,265.00	15.00	-
Office Supplies	26.95	316.57	241.55	229.50	571.33	1,096.80	788.35
Operating Supplies/Maint.	17,585.33	20,898.56	13,941.62	11,484.51	18,962.56	11,981.14	13,118.50
Pool Chemicals	-	-	-	5,020.36	9,975.24	9,144.86	6,305.34
Concessions	-	-	-	0.00	9,768.90	11,982.76	8,558.84
Services	3,333.37	8,986.07	1,156.00	1,425.00	2,290.00	3,533.00	432.28
Miscellaneous	-	(362.40)	52.22	0.00	472.61	239.51	726.47
Utilities & Telephone	16,095.31	10,519.17	18,301.87	18,913.32	16,619.74	19,246.00	20,422.73
Insurance	-	-	-	0.00	-	-	-
Purchase of Equipment	-	-	799.00	1,499.97	(7,403.56)	5,406.00	-
Capital Improvements	-	-	-	0.00	(12,833.00)	(43,568.00)	(15,457.00)
Expenditure Totals	108,982.98	93,921.33	113,951.80	140,851.01	142,803.85	136,687.01	185,528.48
Revenue Over (Under) Expenditures	24,655.52	24,772.77	19,991.02	(23,058.95)	(21,741.15)	47,277.15	(20,628.55)

*July - November 2016 amounts are not audited

AQUATICS CENTER FINANCIAL REPORT 2009-2016
AS OF 11/30/2016

Description	July						
	2010	2011	2012	2013	2014	2015	2016*
Revenue							
Admission	116,027.00	82,358.30	73,200.98	71,600.50	84,772.64	70,605.34	87,816.30
Resident Season Pass	1,099.00	1,730.00	520.00	490.00	835.50	480.00	(32.53)
Non-Resident Season Pass	479.00	-	-	287.50	250.00	250.00	-
FlowRider Daily Admission	19,660.00	14,455.00	10,565.00	12,650.00	12,297.50	9,830.00	15,521.00
Pool Punch Pass	-	-	1,662.00	792.00	2,556.00	1,845.00	2,015.00
Water Aerobics	267.00	207.00	243.00	350.00	444.50	322.00	185.50
Concessions	-	-	-	-	27,274.45	22,991.45	25,319.99
Merchandise	869.00	555.00	414.00	864.00	433.00	478.87	1,325.46
Swim Lessons	6,486.00	6,620.00	5,712.00	5,798.00	4,782.00	3,142.00	5,856.50
Swim Team	1,250.00	877.50	(153.00)	19,162.00	-	831.00	-
Flow Rider Lessons	575.00	160.00	865.00	350.00	855.00	325.00	415.00
Junior Life Guard	160.00	295.00	(85.00)	-	32.00	-	-
Flow Rider Rentals	1,200.00	1,455.00	545.00	-	-	-	-
Private Pool Rentals	25.00	1,300.00	225.00	450.00	1,870.00	65.00	(1,505.00)
Party Room Rentals	748.00	485.00	660.00	490.00	525.00	1,170.00	391.50
FlowTour Event	-	200.00	1,920.00	1,495.00	1,715.00	35.00	-
Aquatic Pavers	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-
Use of PARC Tax Funds	-	-	-	-	6,704.30	22,262.11	22,639.72
Revenue Totals	148,845.00	110,697.80	96,293.98	114,779.00	145,346.89	134,632.77	159,948.44
Expenditures							
Salaries/Wages/Benefits	57,626.14	57,175.48	49,170.10	59,238.58	60,765.86	103,714.82	105,033.43
Uniforms	-	-	317.80	-2,348.40	156.65	-	1,203.36
Travel & Training	-	-	100.00	0.00	-	-	-
Licenses & Fees	-	-	-	0.00	-	360.00	-
Office Supplies	96.46	95.26	667.17	53.24	29.75	315.66	-
Operating Supplies/Maint.	14,920.28	7,819.73	14,890.11	11,990.71	4,503.05	5,189.91	12,918.65
Pool Chemicals	-	-	-	9,252.58	6,901.09	8,133.98	2,583.84
Concessions	-	-	-	0.00	11,597.05	11,324.95	14,489.68
Services	1,598.85	1,410.00	1,220.00	387.00	2,810.00	4,010.00	-
Miscellaneous	-	4,350.16	2,765.62	704.91	253.94	2,545.95	2,778.58
Utilities & Telephone	20,307.59	19,793.03	18,302.86	18,242.99	19,276.42	19,725.69	21,217.20
Insurance	-	1,009.31	1,012.23	5,978.99	4,759.66	-	1,100.74
Purchase of Equipment	-	-	19.00	0.00	-	-	-
Capital Improvements	-	4,462.50	-	1,580.00	-	-	-
Expenditure Totals	94,549.32	96,115.47	88,464.89	105,080.60	111,053.47	155,320.96	161,325.48
Revenue Over (Under) Expenditures	54,295.68	14,582.33	7,829.09	9,698.40	34,293.42	(20,688.19)	(1,377.04)

*July - November 2016 amounts are not audited

AQUATICS CENTER FINANCIAL REPORT 2009-2016
AS OF 11/30/2016

Description	August						
	2010	2011	2012	2013	2014	2015	2016*
Revenue							
Admission	56,582.00	59,401.70	45,488.50	33,449.05	24,747.34	31,257.55	44,665.44
Resident Season Pass	-	-	-	15.00	-	(40.50)	-
Non-Resident Season Pass	-	-	-	(70.00)	-	234.50	-
FlowRider Daily Admission	13,520.00	8,745.00	7,750.00	7,715.00	2,050.00	5,160.00	8,775.00
Pool Punch Pass	-	-	189.00	36.00	270.00	171.00	279.00
Water Aerobics	174.00	375.00	228.00	99.00	136.50	76.75	122.50
Concessions	3,445.77	-	4,723.99	-	8,656.99	11,133.60	16,089.95
Merchandise	844.00	482.00	160.00	377.00	89.00	197.37	162.99
Swim Lessons	1,168.00	240.00	211.00	(458.00)	5.00	95.00	1,885.00
Swim Team	-	-	(135.00)	-	-	35.00	-
Flow Rider Lessons	-	-	-	-	(55.00)	-	-
Junior Life Guard	-	100.00	-	-	-	-	-
Flow Rider Rentals	600.00	-	200.00	800.00	450.00	-	-
Private Pool Rentals	480.00	750.00	950.00	440.00	-	339.00	500.00
Party Room Rentals	390.00	474.00	250.00	335.00	175.00	70.00	280.00
FlowTour Event	-	-	-	-	-	2,925.00	2,417.37
Aquatic Pavers	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-
Use of PARC Tax Funds	-	-	-	-	7,925.75	15,255.32	24,514.32
Revenue Totals	77,203.77	70,567.70	60,015.49	42,738.05	44,450.58	66,909.59	99,691.57
Expenditures							
Salaries/Wages/Benefits	63,232.41	61,590.38	74,142.20	90,323.59	80,948.16	50,299.65	72,674.72
Uniforms	-	-	-	(26.50)	(5.00)	-	(789.45)
Travel & Training	-	-	-	-	-	-	1,015.00
Licenses & Fees	-	150.00	-	-	-	-	-
Office Supplies	53.68	52.58	-	185.25	-	142.85	18.79
Operating Supplies/Maint.	7,895.18	11,184.41	4,206.04	(19.52)	515.48	1,551.98	10,451.31
Pool Chemicals	-	-	-	6,540.08	3,978.44	4,616.01	6,312.49
Concessions	-	-	-	-	2,279.45	3,477.18	8,624.49
Services	1,183.00	1,176.00	1,596.00	-	100.00	66.00	10.00
Miscellaneous	-	174.92	-	7,027.53	205.15	2,767.20	4,379.79
Utilities & Telephone	15,779.80	17,387.88	16,726.80	16,843.77	17,820.79	20,712.36	20,779.96
Insurance	1,104.86	-	-	-	-	1,140.52	-
Purchase of Equipment	-	-	-	-	-	218.85	2,360.00
Capital Improvements	-	4,847.50	-	-	-	10,133.00	-
Expenditure Totals	89,248.93	96,563.67	96,671.04	120,874.20	105,842.47	95,125.60	125,837.10
Revenue Over (Under) Expenditures	(12,045.16)	(25,995.97)	(36,655.55)	(78,136.15)	(61,391.89)	(28,216.01)	(26,145.53)

*July - November 2016 amounts are not audited

AQUATICS CENTER FINANCIAL REPORT 2009-2016
AS OF 11/30/2016

Description	September - December						
	2010	2011	2012	2013	2014	2015	2016*
Revenue							
Admission	3,766.00	5,539.00	3,603.00	(9,691.12)	(9,463.14)	(4,572.10)	(5,761.23)
Resident Season Pass	505.00	717.50	480.00	(1,285.73)	34.36	(0.43)	2.09
Non-Resident Season Pass	280.00	250.00	-	(1,127.82)	147.28	(17.23)	-
FlowRider Daily Admission	1,020.00	1,070.00	880.00	(1,388.68)	(1,511.62)	(253.67)	(668.49)
Pool Punch Pass	-	-	-	-	(388.84)	51.42	(147.06)
Water Aerobics	-	-	-	-	-	-	-
Concessions	8,254.61	1,722.50	3,021.10	3,743.31	(3,188.44)	(1,860.47)	(1,748.16)
Merchandise	24.00	23.00	40.00	19.00	(59.36)	(32.35)	(91.21)
Swim Lessons	-	(176.00)	-	-	(265.50)	10.00	(42.00)
Swim Team	-	(85.00)	(212.50)	53.00	-	-	-
Flow Rider Lessons	-	-	-	-	-	-	-
Junior Life Guard	-	-	-	-	-	-	-
Flow Rider Rentals	200.00	205.16	300.00	-	-	-	-
Private Pool Rentals	-	2,042.00	430.00	-	(1,600.00)	-	-
Party Room Rentals	55.00	65.00	-	-	(60.00)	-	-
FlowTour Event	-	-	-	-	-	-	-
Aquatic Pavers	-	-	-	-	-	-	-
Grant Proceeds	-	6,321.85	-	-	5,835.00	4,800.00	5,450.00
Use of PARC Tax Funds	-	-	-	-	16,620.55	35,013.35	22,678.92
Revenue Totals	14,104.61	17,695.01	8,541.60	(9,678.04)	6,100.29	33,138.52	19,672.86
Expenditures							
Salaries/Wages/Benefits	35,482.77	27,112.02	20,021.47	23,568.65	23,885.65	42,926.56	22,073.65
Uniforms	1,256.06	-	(242.00)	-	-	-	-
Travel & Training	40.00	-	-	590.00	-	140.00	-
Licenses & Fees	1,469.00	1,553.33	1,188.00	787.83	1,900.00	1,866.05	-
Office Supplies	-	14.42	117.49	125.30	69.99	50.03	-
Operating Supplies/Maint.	3,346.20	4,942.79	7,404.01	2,755.01	1,467.73	3,719.17	2,280.03
Pool Chemicals	-	-	-	1,594.39	351.72	3,754.97	9,809.84
Concessions	-	-	-	-	(290.35)	478.98	315.07
Services	470.11	2,275.00	26.39	2,858.00	40.00	1,725.67	30.00
Miscellaneous	145.00	25.00	683.85	73.48	489.05	2,636.94	239.92
Utilities & Telephone	32,842.18	34,587.94	26,437.08	27,306.34	22,936.21	28,992.71	24,032.39
Insurance	280.98	-	-	-	-	-	-
Purchase of Equipment	-	-	328.00	-	5,835.00	(218.85)	-
Capital Improvements	-	1,900.00	-	5,189.41	-	5,324.00	-
Expenditure Totals	75,332.30	72,410.50	55,964.29	64,848.41	56,685.00	91,396.23	58,780.90
Revenue Over (Under) Expenditures	(61,227.69)	(54,715.49)	(47,422.69)	(74,526.45)	(50,584.71)	(58,257.71)	(39,108.04)

*July - November 2016 amounts are not audited

AQUATICS CENTER FINANCIAL REPORT 2009-2016
AS OF 11/30/2016

Description	CALENDAR YEAR TOTALS						
	2010	2011	2012	2013	2014	2015	2016*
Revenue							
Admission	248,659.00	201,777.60	190,882.03	164,281.43	157,156.75	174,515.59	197,651.84
Resident Season Pass	50,956.00	32,727.00	25,831.50	26,852.27	23,586.36	20,500.62	22,205.47
Non-Resident Season Pass	17,181.50	15,344.00	14,837.50	15,580.68	16,060.48	13,644.67	11,554.50
FlowRider Daily Admission	45,320.00	33,240.00	28,135.00	27,611.32	20,555.88	21,322.03	31,920.86
Pool Punch Pass	-	-	8,242.00	3,685.00	11,774.16	10,138.15	7,616.12
Water Aerobics	543.00	732.00	648.00	603.00	805.00	643.75	542.50
Concessions	11,700.38	1,722.50	22,565.86	7,384.87	47,940.54	55,083.62	64,899.05
Merchandise	1,971.00	1,599.00	1,175.00	1,932.00	950.13	1,087.28	1,827.04
Swim Lessons	29,583.00	33,815.00	37,587.00	39,295.50	39,562.29	41,313.89	49,572.50
Swim Team	16,453.00	15,292.50	15,398.50	35,054.00	14,925.00	17,581.00	17,388.50
Flow Rider Lessons	3,064.00	1,910.00	1,835.00	1,880.00	2,815.00	3,135.00	4,530.00
Junior Life Guard	1,880.00	710.00	955.00	(310.00)	680.00	(32.00)	-
Flow Rider Rentals	3,000.00	1,660.16	5,105.00	8,750.00	4,835.00	165.00	1,025.00
Private Pool Rentals	22,125.00	28,117.00	25,845.00	23,890.00	29,990.00	45,065.00	50,432.00
Party Room Rentals	2,094.00	1,554.00	1,545.00	1,600.00	1,620.00	1,940.00	1,791.50
FlowTour Event	-	200.00	1,920.00	1,495.00	1,715.00	2,960.00	2,417.37
Aquatic Pavers	475.00	-	-	-	-	-	-
Grant Proceeds	-	6,321.85	4,888.15	-	19,240.59	4,800.00	25,007.00
Use of PARC Tax Funds	-	-	-	-	38,862.60	188,700.30	111,823.58
Revenue Totals	455,004.88	376,722.61	387,395.54	359,585.07	433,074.78	602,563.90	602,204.83
Expenditures							
Salaries/Wages/Benefits	268,464.16	245,968.77	249,954.65	326,163.24	328,480.75	355,082.63	379,496.38
Uniforms	1,256.06	1,205.60	1,883.80	2,623.69	3,300.81	5,747.07	5,555.87
Travel & Training	786.01	-	130.55	694.02	868.04	1,516.00	3,289.77
Licenses & Fees	1,469.00	2,637.33	1,188.00	1,233.83	5,108.00	2,241.05	155.00
Office Supplies	608.86	890.37	1,720.87	1,248.31	1,063.99	2,483.00	1,770.33
Operating Supplies/Maint.	55,849.51	64,375.52	66,698.37	31,705.47	49,441.75	57,079.56	50,677.43
Pool Chemicals	-	-	-	29,382.97	27,984.07	39,526.67	30,297.29
Concessions	-	-	-	-	27,892.36	32,946.49	35,672.74
Services	18,304.83	17,022.07	7,941.14	11,952.00	11,664.05	10,478.67	7,821.28
Miscellaneous	1,852.49	5,666.90	3,501.69	8,201.17	1,711.02	9,643.13	9,090.77
Utilities & Telephone	113,884.99	107,679.36	96,213.99	99,938.12	93,313.80	104,439.64	105,319.04
Insurance	2,106.53	1,065.51	1,012.23	5,978.99	4,623.77	1,140.52	1,100.74
Purchase of Equipment	-	-	1,146.00	2,649.97	4,681.59	22,319.12	8,523.20
Capital Improvements	-	11,210.00	-	6,769.41	572.59	15,456.57	(15,457.00)
Expenditure Totals	464,582.44	457,721.43	431,391.29	528,541.19	560,706.59	660,100.12	623,312.84
Revenue Over (Under) Expenditures	(9,577.56)	(80,998.82)	(43,995.75)	(168,956.12)	(127,631.81)	(57,536.22)	(21,108.01)

*July - November 2016 amounts are not audited

REGULAR SESSION – 7:00 P.M. - Conducting: Jeff Acerson, Mayor

Pledge of Allegiance: By Invitation

Invocation: Carolyn Lundberg

Item 1 – Call to Order / Roll Call

December 6, 2016 Lindon City Council meeting.

Jeff Acerson
Matt Bean
Van Broderick
Jake Hoyt
Carolyn Lundberg
Dustin Sweeten

Staff present: _____

Item 2 – Presentations and Announcements

- a) Comments / Announcements from Mayor and Council members.

Item 3 – Approval of Minutes

- Review and approval of City Council minutes: **November 5, 2016**

2 The Lindon City Council held a regularly scheduled meeting on **Tuesday, November 15,**
4 **2016, beginning with a Joint Work Session at 6:00 p.m.** in the Lindon City Center,
City Council Chambers, 100 North State Street, Lindon, Utah.

6 **WORK SESSION** – 6:00 P.M.

8 Conducting: Jeff Acerson, Mayor

10 **COUNCILMEMBERS PRESENT** **ABSENT**

- 11 Jeff Acerson, Mayor
- 12 Matt Bean, Councilmember
- 13 Carolyn Lundberg, Councilmember
- 14 Van Broderick, Councilmember
- 15 Jacob Hoyt, Councilmember
- 16 Dustin Sweeten, Councilmember

18 **PLANNING COMMISSION PRESENT**

- 19 Sharon Call, Chairperson
- 20 Rob Kallas, Commissioner
- 21 Bob Wily, Commissioner
- 22 Mike Marchbanks, Commissioner
- 23 Matt McDonald, Commissioner
- 24 Steve Johnson, Commissioner
- Charlie Keller, Commissioner

26 **STAFF PRESENT**

- 27 Adam Cowie, City Administrator
- 28 Cody Cullimore, Chief of Police
- 29 Hugh Van Wagenen, Planning Director
- 30 Brandon Snyder, Associate Planner
- 31 Kathy Moosman, City Recorder

34 **DISCUSSION:** **Discussion of General Plan Update with the Lindon City Planning**
35 **Commission.** The Lindon City Council met with the Lindon City Planning Commission
36 to discuss a comprehensive review of the Lindon City General Plan. No motions will be
made as this is for discussion only.

38
40 Hugh Van Wagenen, Planning Director, opened the discussion by welcoming the
Council and Planning Commission members to the meeting. He explained the survey in
41 its current form (draft) includes feedback/comments incorporated from the
42 Councilmembers. He noted the General Plan consists of several sections including the
introduction, land use, moderate income housing, public facilities, recreation, parks and
43 trails, environmental planning, streets and transportation etc. He explained the General
Plan was last comprehensively adopted in 2011 with the idea that the city would review it
44 by section every couple of years. The overview tonight is to obtain directional changes
45 from the existing document that needs to be updated in the last five years i.e., visions,
46

2 goals etc. Mr. Van Wagenen inquired if there is enough of a change to warrant a “General
 4 Plan Committee” to help “massage” and direct this document moving forward. He then
 6 referenced the timeline and survey questions and questioned the group if open houses and
 neighborhood meetings may be beneficial to introduce the plan to the public. Mr. Van
 Wagenen then asked the group if any section stands out that needs attention.

8 Mr. Van Wagenen then referenced the land use map. He mentioned another thing
 that has come up that may need more discussion is the infill requests. He noted based on
 10 the groups feedback it appears there is not one particular section that pops out that needs
 to be looked at. Mayor Acerson stated he would like the number of ordinances decreased
 12 by 1/3 (take away or consolidate) as to be more business friendly. Mr. Van Wagenen
 stated there could be a new vision or goal, outside to the actual general plan update.

14 Chairperson Call pointed out more approaches for infill or requests for changing
 the ½ acre lots to less are coming in and as these requests come in we need to decide
 16 where we are going to allow this because in some situations developers may get mixed
 messages so it’s not arbitrary. Councilmember Sweeten commented developers want to
 18 build in the infill as they make more money but from the city’s point of view he doesn’t
 see the benefit as more services have to be provided and will cost the city more.
 Councilmember Lundberg pointed out there are a few instances where twin homes were
 20 allowed in little pockets of smaller density and moving forward her concern is unless we
 have strategic reasoning where we allow these types of infill it will feel arbitrary.

22 Mr. Van Wagenen then explained the reason for the R2 overlay (duplexes,
 triplexes and twin homes) and referenced the map showing where the existing overlay
 24 areas are in the city. There was then some general discussion regarding the R2 overlay.
 Councilmember Sweeten commented that it is hard to say yes to one request and no to the
 26 other and it can be arbitrary. Councilmember Lundberg commented that this issue is
 something that would be worth further discussion but we want to be careful where we
 28 allow this and base it on the adjacent zone. Commissioner McDonald thinks the public
 should be involved and to possibly get a committee together to go through the general
 30 plan; he agreed it would be worthwhile to take the time to do this. There was then some
 additional discussion on density issues.

32 Mr. Cowie asked if there is there enough interest, generally, from the Planning
 Commission and the Council for staff to take the time to look at the map and look at
 34 different densities in certain, specific areas in the city. He noted this would not be re-
 zoning the property in between commercial and residential, it is a legislative decision. Is
 36 it worth staff’s time to go through and identify and evaluate those areas? Chairperson
 Call stated she would be open to looking at those areas. Councilmember Hoyt stated he
 38 would want stringent criteria so it doesn’t look arbitrary. Councilmember Lundberg
 commented if this discussion is opened and we identify some areas where it makes sense
 40 to allow this would there be a minimum on the density? Mr. Van Wagenen said this
 would be a process to identify the criteria where it makes sense to refine what is right for
 42 Lindon.

44 Commissioner Kallas commented he thinks it would be nice to know what the
 residents feel and to do a survey and make an effort to get a high percentage of return.
 He noted the Planning Commission has had some concerns, because the community is
 46 aging, more flag lots will be seen and they would like to avoid that as aging residents are
 having a hard time keeping up with the large lots. Councilmember Sweeten stated he is

2 hesitant as he is hearing that the residents don't want higher density. He would like to
wait for buildout before doing the infill; he is personally not opposed to flag lots.

4 Mr. Cowie asked for a straw poll at this time questioning if it is worth more
discussion on the higher density areas in the city.

6 Councilmember Hoyt stated he likes the large lots and feels it sets Lindon apart
from other cities but he worries about infill lots, however, he wants us to be reasonable
8 and open minded but to have strict criteria with very good reasons but to not "give away
the farm." He's happy to be forward thinking but he doesn't want developers to get the
10 impression we are open for high density; he is comfortable with our zoning and fine with
having segmented areas.

12 Commissioner Marchbanks commented that some want the smaller lots to
transition but building affordable housing on ½ acre lots is just not feasible; the trend line
14 is much different now and there is a changing demographic. Commissioner Johnson
pointed out the problem with surveys is they are dependent on how it is worded and you
16 will get a whole different feel and outcome dependent on that; he would like to look at
this and have more discussion. Mayor Acerson asked if the state can come back and
18 mandate lot size in a community. Mr. Cowie said they could but it is highly unlikely.
Mayor Acerson expressed that having a healthy discussion on how we utilize our land
20 and how we provide affordable housing is good but we should also get a good feel from
our citizens.

22 Councilmember Bean commented he feels this is worth looking at to see if there
are some infill areas that can be identified, but feels we are not establishing any precedent
24 or heading down a slippery slope; we are just being wise and forward looking. He noted
he would rather see infill done in a more responsible way rather than having a lot of flag
26 lots, however, Lindon has been more open to flag lots than some other cities. Mayor
Acerson commented that the balance here is to not legislate so strictly that we lose
28 common sense.

30 Mr. Van Wagenen commented he is hearing the group is a little mixed. He
doesn't feel there will be a lot of infill pieces that aren't in the heart of the R1-20 zone.
He noted that staff will take a look at the concerns and get something together to bring
32 back. Mr. Van Wagenen then referenced the General Plan Document, page #4, the
Community Vision. He noted this vision drives everything the plan and the ordinances
34 do. He then read the ten objectives in the community vision document followed by some
general discussion.

36 At this time Mayor Acerson posed three questions to the group to consider as
follows:

- 38 1. Is there anything about Lindon that you dislike?
- 40 2. Is there anything you don't want to see change in Lindon?
- 42 3. Is there anyone you know who has lived in Lindon and left? If so, discern
what pushed them out or caused them to leave and identify those elements that
may need to change.

44 Mayor Acerson asked the group to think about these questions and forward their
answers on to Mr. Van Wagenen. There was then some general discussion on objective
46 number #9 (animals) following which the group felt more discussion is needed on this
objective. Mayor Acerson suggested inviting any Commissioners or Councilmembers

2 who feel passionate about the General Plan update to volunteer to spearhead the project
 4 and be very involved as this would be one step in the process. Councilmember Lundberg
 6 mentioned she spent the past year working with the 700 North Corridor Committee and
 8 feels it was worth the time and effort because anytime we are looking to vision things out
 10 involvement is important to gather different opinions to come up with a reasonable
 12 conclusion that stays true to the values of Lindon. She also pointed out we don't have to
 14 be like other cities, but we want to be forward thinking. Commissioner Kallas suggested
 16 having committee members who are not on the city council or planning commission and
 18 to perhaps have a committee chairman be a resident and then have the committee present
 20 their findings to the Council and Commission. Commissioner Lundberg agreed that a
 22 "seasoned" member of the community who has maybe served on the planning
 24 commission and who has a good perspective would be helpful on the committee.

14 Mr. Van Wagenen concluded by stating he is not hearing there any major
 16 concerns but the document may need a little updating and "tweaking". He noted staff will
 18 look at some housing options and the industrial areas on the General Plan, but this
 20 doesn't need to be a full-fledged overhaul of the plan at this time.

18 Mayor Acerson called for any further discussion or comments from the Council.
 20 Hearing none he moved on to the regular City Council session at 7:00 pm.

22 **REGULAR SESSION** – 7:00 P.M.

22 Conducting: Jeff Acerson, Mayor
 24 Pledge of Allegiance: Connor Rowley
 26 Invocation: Jake Hoyt, Councilmember

28 **PRESENT**

ABSENT

28 Jeff Acerson, Mayor
 30 Matt Bean, Councilmember
 32 Carolyn Lundberg, Councilmember
 34 Van Broderick, Councilmember
 36 Jacob Hoyt, Councilmember
 38 Dustin Sweeten, Councilmember
 Adam Cowie, City Administrator
 Cody Cullimore, Chief of Police
 Hugh Van Wagenen, Planning Director
 Brad Jorgensen, Public Works Director
 Kathryn Moosman, City Recorder

- 40 1. **Call to Order/Roll Call** – The meeting was called to order at 7:05 p.m.
- 42 2. **Presentations/Announcements** –
- 44 a) **Mayor/Council Comments** – There were no announcements at this time.
- 46 3. **Approval of Minutes** – The minutes of the regular meeting of the City Council meeting of November 1, 2016 were reviewed.

2 COUNCILMEMBER HOYT MOVED TO APPROVE THE MINUTES OF THE
 4 REGULAR CITY COUNCIL MEETING OF NOVEMBER 1, 2016 AS AMENDED.
 4 COUNCILMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS
 RECORDED AS FOLLOWS:

6 COUNCILMEMBER BEAN AYE
 COUNCILMEMBER LUNDBERG AYE
 8 COUNCILMEMBER BRODERICK AYE
 COUNCILMEMBER HOYT AYE
 10 COUNCILMEMBER SWEETEN AYE
 THE MOTION CARRIED UNANIMOUSLY.

12
 14 4. **Consent Agenda** – No items.

16 5. **Open Session for Public Comment** – Mayor Acerson called for any public
 comment not listed as an agenda item. There were no public comments.

18 **CURRENT BUSINESS**

20 6. **Public Hearing – Ordinance#2016-20-O; LCC 8.32 Cemeteries and Burials.**
 22 The Council will review and consider Ordinance #2016-20-O containing city
 24 initiated changes to the cemetery ordinance (LCC 8.32) to update and more
 clearly define policies for grave decorations and displays on headstones. Brad
 Jorgensen, Cemetery Sexton and Public Works Director, will assist in presenting
 this item.

26
 28 COUNCILMEMBER BRODERICK MOVED TO OPEN THE PUBLIC
 HEARING. COUNCILMEMBER SWEETEN SECONDED THE MOTION. ALL
 PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

30
 32 Adam Cowie, City Administrator, led this agenda item by explaining over the last
 34 few months the Council has discussed possible updates and changes to the cemetery
 ordinance to allow longer-term display of headstone decorations at the cemetery and to
 help clarify display regulations to help assure better care and efficient maintenance of the
 36 cemetery. He noted that Brad Jorgensen, Public Works Director and Cemetery Sexton is
 also in attendance tonight to answer any questions. Mr. Jorgensen also introduced
 himself and gave a brief background to the Council.

38 Mr. Cowie noted these word changes provide a balanced approach to allowing
 40 items at the cemetery without being burdensome to maintain and which are congruent
 with the desired upkeep for the grounds. He noted once approved, the old policy signs
 42 will be removed from the cemetery and the new signage with updated policies will be
 installed near the entrance and at the back of the cemetery. He then referenced the
 ordinance changes followed by some general discussion. He noted these changes loosen
 44 it up a bit and allows for more flexibility for patrons but still protects the city.

46 Councilmember Lundberg thanked staff for their hard work on the ordinance
 noting they have done a great job addressing all of the issues that were causing concerns
 and she feels this is sensitive to the needs of the patrons. Mr. Jorgensen added that he also

2 appreciates staff and their work on the ordinance changes and feels this respects the
patrons and also works well for the maintenance of the cemetery.

4 Mayor Acerson called for any public comments. Hearing none he called for a
motion to close the public hearing.

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

10
12 Mayor Acerson called for any further comments or discussion from the Council.
Hearing none he called for a motion.

14 COUNCILMEMBER LUNDBERG MOVED TO APPROVE ORDINANCE
#2016-20-O UPDATING THE DECORATION POLICIES FOR THE CEMETERY.
16 COUNCILMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS
RECORDED AS FOLLOWS:

- 18 COUNCILMEMBER BEAN AYE
 - COUNCILMEMBER LUNDBERG AYE
 - 20 COUNCILMEMBER BRODERICK AYE
 - COUNCILMEMBER HOYT AYE
 - 22 COUNCILMEMBER SWEETEN AYE
- THE MOTION CARRIED UNANIMOUSLY.

24
26 **7. Review & Action – Pleasant Grove/Lindon Chamber of Commerce Board.**
The Council will review and consider appointment of Councilmember Jake Hoyt
as the Lindon City council representative on the Pleasant Grove/Lindon Chamber
28 of Commerce Board of Directors.

30 Mr. Cowie began by stating Councilmember Jake Hoyt has previously been
assigned by the Mayor to assist with the City’s interest in the Utah Valley Chamber of
32 Commerce. He noted the Lindon Council recently decided not to continue its
membership focus with the UV Chamber and to focus on a new joint effort with the
34 Pleasant Grove/Lindon Chamber of Commerce. He noted that Councilmember Hoyt has
served as a private businessman on the Pleasant Grove Chamber in the past and the City
36 Council has already discussed appointing Councilmember Hoyt to the new PG/Lindon
Chamber Board of Directors. He noted this action tonight is required to appoint
38 Councilmember Hoyt as the Lindon City Council representative to the Board of
Directors.

40 Mayor Acerson called for any comments or discussion from the Council. Hearing
none he called for a motion.

42
44 COUNCILMEMBER SWEETEN MOVED TO APPROVE THE
APPOINTMENT OF COUNCILMEMBER JAKE HOYT AS THE CITY COUNCIL
REPRESENTATIVE ON THE PLEASANT GROVE/LINDON CHAMBER OF
46 COMMERCE BOARD OF DIRECTORS. COUNCILMEMBER BRODERICK
SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

2 COUNCILMEMBER BEAN AYE
 COUNCILMEMBER LUNDBERG AYE
 4 COUNCILMEMBER BRODERICK AYE
 COUNCILMEMBER HOYT AYE
 6 COUNCILMEMBER SWEETEN AYE
 THE MOTION CARRIED UNANIMOUSLY.

8

8. **Review and Action – 2017 Lindon City Public Meeting Schedule.** The
 10 Council will review and consider the proposed 2017 Lindon City Public Meeting
 Schedule.

12

14 Mr. Cowie explained that State law requires that the City adopt a meeting
 calendar schedule prior to each calendar year. He then referenced the proposed meeting
 16 2017 calendar. He noted meetings that fall on holidays, election dates, or during Lindon
 Days have been removed from the schedule. The Council then reviewed the meeting
 schedule and discussed any needed changes or conflicts agreeing that the schedule can be
 18 amended if needed. Mr. Cowie noted the Planning Commission will review and approve
 the schedule at their next meeting.

20

Mayor Acerson called for any further comments or discussion from the Council.
 Hearing none he called for a motion.

22

COUNCILMEMBER HOYT MOVED APPROVE THE 2017 LINDON CITY
 24 PUBLIC MEETING SCHEDULE. COUNCILMEMBER LUNDBERG
 SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

26 COUNCILMEMBER BEAN AYE
 COUNCILMEMBER LUNDBERG AYE
 28 COUNCILMEMBER BRODERICK AYE
 COUNCILMEMBER HOYT AYE
 30 COUNCILMEMBER SWEETEN AYE
 THE MOTION CARRIED UNANIMOUSLY.

32

COUNCIL REPORTS:

34

Chief Cullimore – Chief Cullimore had nothing to report.

36

Councilmember Hoyt – Councilmember Hoyt reported the Historic Preservation
 38 Commission met last week and noted the Mayor appointed two new members who are
 excited and willing to serve. He also reported the Annual Christmas Tree Lighting
 40 Ceremony will be held on Monday, December 5th. Councilmember Hoyt mentioned the
 Historic Preservation Commission would also like to be involved and to be kept apprised
 42 of any issues of historical importance in the city. He also reported Josh Walker has been
 hired as the new Executive Director of the PG/Lindon Chamber noting he will do a great
 44 job in this capacity.

2 **Councilmember Broderick** – Councilmember Broderick reported that the new pickle
 4 ball courts are completed and are great and well appreciated. He suggested putting the
 PARC tax signage up at the courts and to also have a grand opening/open house.

6 **Councilmember Bean** – Councilmember Bean mentioned the joint work session tonight
 8 on the general plan was beneficial and he appreciates everyone’s efforts. He noted it
 would be good to have the zones match the general plan especially on the west side and
 feels it deserves time for discussion.

10
 12 **Councilmember Lundberg** – Councilmember Lundberg reported she took a tour of the
 public safety building along with Councilmember Bean and Councilmember Sweeten,
 14 Mr. Cowie and Chief Cullimore. She noted the building is coming along and it will be
 great facility and an asset to the community. She also reported there were long election
 lines and she appreciates the good voter participation. She also mentioned there has been
 16 feedback from residents about the pathway lights at Fryer Park being very bright and
 questioned if there is any way to dim them. Mr. Cowie stated they are currently checking
 18 into that issue to add dimmers and timers to the lights. She also reported she notified the
 Tree Board that the Mayor read the Arbor Day Proclamation and they were very pleased.
 20 She mentioned the Lindon Chamber Music Society children’s choir will be performing at
 the Cultural Arts Auditorium on Thursday at 6:00 pm. Councilmember Lundberg also
 22 brought up the discussion of zoning and the General Plan pointing out it is important that
 we cherish animal rights in Lindon and also to be sensitive as the demographics are
 24 changing. She noted she is open to looking at other types of housing, when it makes sense
 and benefits the community, as that is what makes Lindon unique. She would also like
 26 the Council to consider the overall protection of the city in discussing the general plan.

28 **Councilmember Sweeten** – Councilmember Sweeten reported he attended a board
 meeting Monday at the North Pointe Solid Waste District where they reviewed the
 30 budget and they are looking good financially. He noted the purchase of the land fill is
 complete. He also asked Brad Jorgensen, Public Works Director, for an update on the
 32 new hire positions at Public Works. Mr. Jorgensen stated they had the first rounds of
 interviews yesterday and they will be making a decision soon.

34
 36 **Mayor Acerson** – Mayor Acerson reported on the upcoming Thanksgiving Dinner
 noting the plans are in place and it is coming together. He also reported he will be
 attending the meeting of the North Utah Valley Animal Shelter on Thursday at 10 am in
 38 the City Council Chambers. He also noted there is a UIA meeting tomorrow noting the
 Executive Director will be coming on the 20th to give an update. Mayor Acerson also
 40 reported that UTA is in the process of approving next year’s budget noting it appears to
 be pretty standard and looks appropriate. He advised the Council to let him know of any
 42 concerns or issues. He also reported he will be attending the IHC Outreach meeting on
 Thursday.

44

Administrator’s Report:

46 Mr. Cowie reported on the following items followed by discussion.

2 **Misc. Updates:**

- 4 • November newsletter
- 4 • January newsletter article: Councilmember Lundberg - Article due to Kathy Moosman the last week in December.
- 6 • The Audit is complete for FY2015-16 and will be presented December 6th.
- 8 • Sewer Lift Station #7 (Ivory lift station) – The plans are approved by the State. The plans will be going before the Planning Commission on November 22nd.
- 8 • Update was given on Shadow Mountain
- 10 • Misc. Items:

12 **Upcoming Meetings & Events:**

- 14 • November 24th – Thanksgiving Dinner event at Community Center
- 14 • November 24th & 25th – City offices are closed.
- 16 • December 5th – Tree Lighting Ceremony at the Community Center

16 Mayor Acerson called for any further comments or discussion from the Council.
18 Hearing none he called for a motion to adjourn.

20 **Adjourn** –

22 COUNCILMEMBER BRODERICK MOVED TO ADJOURN THE MEETING
24 AT 8:10 PM. COUNCILMEMBER SWEETEN SECONDED THE MOTION. ALL
24 PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

26 Approved – December 6, 2016

28
30 _____
30 Kathryn Moosman, City Recorder

32
34 _____
34 Jeff Acerson, Mayor

Item 4 – Consent Agenda – *(Consent agenda items are only those which have been discussed beforehand and do not require further discussion)*

- No Items.

Item 5 – Open Session for Public Comment *(For items not on the agenda - 10 minutes)*

6. Review & Action — Financial Audit Report for Fiscal Year 2015-16*(20 minutes)*

Representatives from Keddington & Christensen, LLP and Lindon City Finance Director, Kristen Colson, will present for the Mayor and Council's acceptance the city's annual financial audit report, included as part of the Comprehensive Annual Financial Report (CAFR), for fiscal year ended June 30, 2016.

In accordance with State Law, the City is required to annually have a complete financial audit performed by an independent auditing firm.

Keddington & Christensen, LLP (K&C) has performed the audit for the 2015-16 fiscal year ending June 30, 2016. Over the last several months their firm has been reviewing the City's financial records, policies, and procedures.

There are two findings from the audit that will be reviewed and explained in the meeting.

Staff recommends that the City Council accept the FY 2015-16 audit as presented. Please see attached FY2016 Annual Financial Statements included as part of the CAFR and the Auditor's Supplementary Report. Representatives from K&C and the Lindon City Finance Director will be available to present the report and answer questions.

Sample Motion: I move to accept the audit report as presented for fiscal year ended June 30, 2016.

**LINDON CITY CORPORATION
LINDON CITY, UTAH**

SUPPLEMENTARY REPORTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016



Keddington & Christensen, LLC
Certified Public Accountants

**LINDON CITY CORPORATION
SUPPLEMENTARY REPORTS
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Keddington & Christensen, LLC
 Certified Public Accountants

Gary K. Keddington, CPA
 Phyl R. Warnock, CPA
 Marcus K. Arbuckle, CPA

**INDEPENDENT AUDITOR'S
 REPORT ON INTERNAL CONTROL
 OVER FINANCIAL REPORTING AND ON
 COMPLIANCE AND OTHER MATTERS BASED
 ON AN AUDIT OF THE FINANCIAL STATEMENTS
 PERFORMED IN ACCORDANCE WITH
 GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and
 Members of City Council
 Lindon City Corporation
 Lindon City, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lindon City Corporation (the City) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 21, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Keddington & Christensen, LLC

November 21, 2016



Keddington & Christensen, LLC
 Certified Public Accountants

Gary K. Keddington, CPA
 Phyl R. Warnock, CPA
 Marcus K. Arbuckle, CPA

**INDEPENDENT AUDITOR'S REPORT AS
 REQUIRED BY THE STATE COMPLIANCE
 AUDIT GUIDE ON COMPLIANCE WITH GENERAL
 STATE COMPLIANCE REQUIREMENTS AND ON
 INTERNAL CONTROL OVER COMPLIANCE**

Honorable Mayor and
 Members of City Council
 Lindon City Corporation
 Lindon City, Utah

Report on Compliance with General State Compliance Requirements

We have audited Lindon City Corporation's (the City) compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2016.

General state compliance requirements were tested for the year ended June 30, 2016, in the following areas:

- Budgetary Compliance
- Fund Balance
- Justice Courts
- Utah Retirement Systems
- Restricted Taxes and Related Revenue
- Open and Public Meetings Act
- Treasurer's Bond
- Impact Fees

Management's Responsibility

Management is responsible for compliance with the general state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above could have a direct and material effect on the City occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements and for each major state program. However, our audit does not provide a legal determination of the City's compliance.

Opinion

In our opinion, the City complied, in all material respects, with the general compliance requirements referred to above that could have a direct and material effect on the City for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in the accompanying *Schedule of Findings and Recommendations* as items 2016-1 and item 2016-2. Our opinion on compliance is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in the accompanying *Schedule of Findings and Recommendations*. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the compliance requirements that could have a direct and material effect on the City to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a general state compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a general state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying *Schedule of Findings and Recommendations* as items 2016-1 and item 2016-2 that we consider to be significant deficiencies.

City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying *Schedule of Findings and Recommendations*. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Keddington & Christensen, LLC

November 21, 2016

**LINDON CITY CORPORATION
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Fiscal Year Ended June 30, 2016**

FINANCIAL AUDIT AND GOVERNMENT AUDITING STANDARDS FINDINGS

No findings to report

STATE OF UTAH COMPLIANCE FINDINGS

2016-1 EXPENDITURES OR ENCUMBRANCES IN EXCESS OF APPROPRIATIONS PROHIBITED

Finding

Utah Code 10-6-123 states that “City officers may not make or incur expenditures or encumbrances in excess of total appropriations for any department in the budget as adopted or as subsequently amended.” During test work for state compliance it was noted that the City’s Capital Projects Public Safety Building Fund had expenditures that exceeded total budgeted appropriations by \$208,370.

Recommendation

We recommend that the City monitor expenditures in the funds to ensure that the City is in compliance with Utah State Code.

2016-2 FUND BALANCE LIMITATIONS

Finding

Utah Code 10-6-116(2) states that “the accumulation of a fund balance in the city general fund may not exceed 25% of the total revenue of the city general fund for the current fiscal period.” During test work for state compliance it was noted that the City’s General Fund balance was over the maximum amount allowed by \$518,096.

Recommendation

We recommend that the City put in place procedures to promptly comply with the State requirements.

LINDON CITY CORPORATION
SCHEDULE OF RESPONSES TO AUDITOR'S FINDINGS
For the Fiscal Year Ended June 30, 2016

STATE OF UTAH COMPLIANCE FINDINGS

2016- 1 EXPENDITURES OR ENCUMBRANCES IN EXCESS OF APPROPRIATIONS PROHIBITED

Lindon City will continue to monitor expenditures in all funds to ensure that the City's expenditures are budgeted and expended appropriately and make amendments to the City Budget as needed.

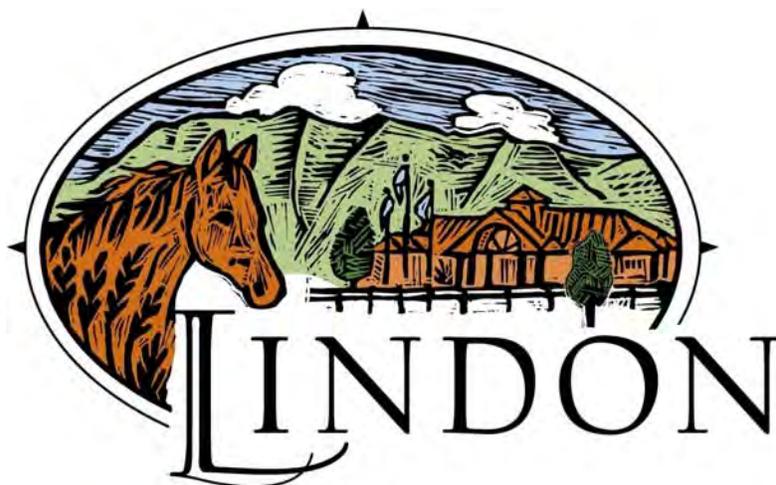
2016-2 FUND BALANCE LIMITATIONS

Lindon City will expend or transfer funds as needed so as to not exceed the maximum allowable amount of fund balance for the general fund. For this reason, the City will be reclassifying the Road Fund from a general fund to a capital improvement fund so that funds may be accumulated for the purpose of road improvements.

LINDON CITY CORPORATION STATE OF UTAH

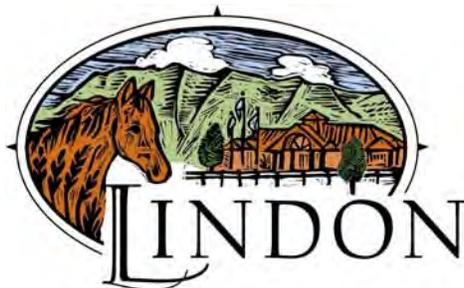
100 NORTH STATE STREET
LINDON, UT 84042
WWW.LINDONCITY.ORG

COMPREHENSIVE ANNUAL FINANCIAL REPORT



For Fiscal Year Ended June 30, 2016

Prepared By:
Kristen Colson, Finance Director



Principal Officials

**For the Fiscal Year
July 1, 2015 - June 30, 2016**

Jeff Acerson
Mayor

Matt Bean
Councilperson

Van Broderick
Councilperson

Jake Hoyt
Councilperson

Carolyn Lundberg
Councilperson

Dustin Sweeten
Councilperson

Adam Cowie
City Administrator

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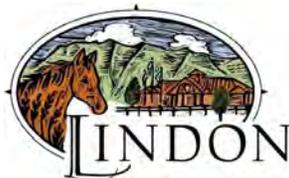
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INTRODUCTORY SECTION

Lindon City
100 N State St
Lindon, UT 84057



phone: 801-785-5043
fax: 801-785-4510
www.lindoncity.org

December 6, 2016

To the Honorable Mayor, City Council and Citizens of Lindon City:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of audited financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm or licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Lindon City (the City) for the fiscal year ended June 30, 2015.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's basic financial statements have been audited by Keddington & Christensen LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2016 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City's financial statements for the fiscal year June 30, 2016, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. The Governmental Accounting Standards Board (GASB) requires that management provide a narrative introduction, overview, and analysis to

accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City’s MD&A can be found immediately following the report of the independent auditors.



Lindon City Center, built 1997

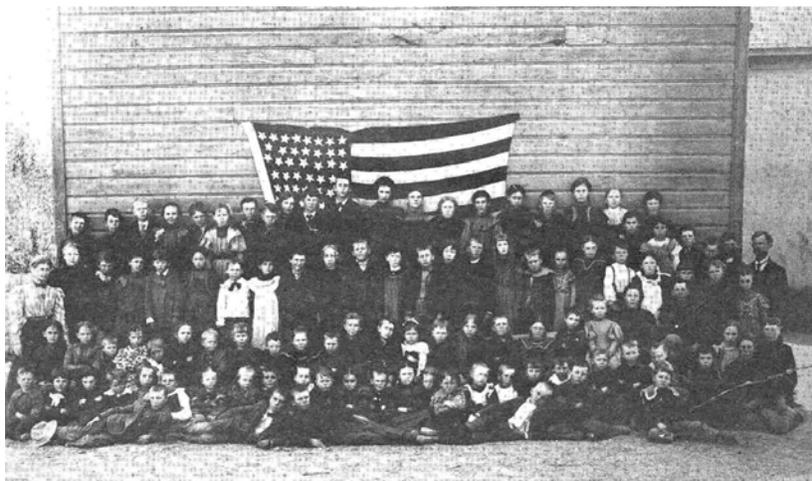
Profile of the Government

Lindon is located in the north of Utah County, 33 miles south of Salt Lake City, and 10 miles north of Provo, the County Seat. Lindon was established as an outgrowth of Pleasant Grove in 1850 and was known originally as Stringtown because the houses were built along a single road – State Street. The final name of the City was inspired by an old linden tree growing in the town in 1901. The spelling of the town name was changed when approval was received from the Federal Post Office for a mail drop at “Lindon City.” The City was incorporated in March of 1924 with a population of “458 souls.”

Lindon is a fourth class city and operates under a six member form of government. Policy making and legislative authority are vested in a governing council consisting of the mayor and five city council members. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and appointing the City’s administrator, recorder, and treasurer. The City Administrator is responsible for carrying out policies and ordinances of the governing council and for overseeing the day-to-day operations of the government. The mayor and city council are elected on a non-partisan basis. City Council members serve four-year staggered

terms. The mayor is elected to serve a four-year term. The mayor and all five city council seats are elected at large.

Lindon has a rich history. When Lindon City was settled in the early 1900's, it was settled under a different settlement policy than the other cities in Utah County. Instead of being located on a natural stream, the City of Lindon was established on a table of land away from natural streams. Water had to be diverted from its natural channels onto the land. Also, instead of building houses in a central cluster, houses in Lindon have been built individually and in small subdivision clusters throughout the entire municipality. This has resulted in a rather evenly but sparsely built community having relatively long utility and service lines in comparison to the number of buildings.



Elementary children at Lindon Amusement Hall, early 1900's

Lindon City is a beautiful place to live. Lindon shares a boundary with Orem City on the south and Pleasant Grove City and American Fork City on the north. To the west is Utah Lake with the Lindon Marina, which is used for boating and fishing. The City extends east to the Wasatch Mountains where Lindon City's trail systems connect with the Great Western Trail and the Bonneville Shoreline Trail. The Great Western Trail connects Canada and Mexico and is the basis for many of Utah's Trail Systems today. The Bonneville Shoreline Trail is on or near the shoreline bench of ancient glacial Lake Bonneville in Cache, Box Elder, Weber, Davis, Salt Lake, and Utah Counties.

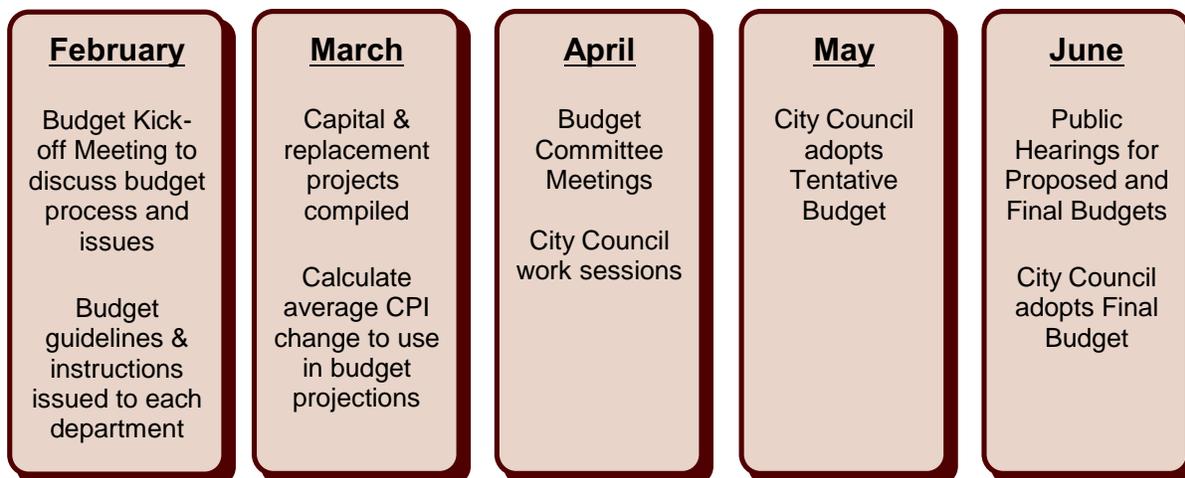
A variety of activities, including hiking, mountain biking, swimming, fishing, camping and skiing, are available within thirty minutes of Lindon.

The City has a very western feel with large animal rights throughout Lindon. Lindon Days is a week long annual celebration in August. Residents of Lindon and surrounding communities come together to enjoy the many different events which include a kiddy rodeo, a Mayor and Council breakfast, a parade, concerts, and fireworks.

The City provides a full range of services, including public safety (police and fire), highways and streets, sanitation, public improvements, planning and zoning, both

commercial and residential building inspections, general administrative services, a wide variety of recreation programs, cultural events, an Aquatics Center, and a Recreation Center among other things. Some of these services are provided under contract with other entities. The City also owns and operates a culinary water system, a secondary water system, a waste water collection system, and a storm water drainage system.

The annual budget serves as the foundation for the City's financial planning and control. The City's budget process starts in February. The budget is adopted by June 22 and goes into effect July 1. The creation of the budget follows the time line below.



The City holds two public hearings on the budget. These public hearings are held in June for the proposed and final budgets. Utah State law requires that the final budget public hearing must be held before June 22 for the adoption of the final budget.

Within the existing budget, department heads ensure that the department's total appropriation is not over-expended. Transfers of appropriations between departments require the special approval of the City Council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. Also included in the governmental fund subsection are project-length budget-to-actual comparisons for each governmental fund for which a project-length budget has been adopted (i.e., the special revenue funds and the capital project fund).

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Job growth from June 2015 to June 2016 in Utah County, the county in which the City is located, dramatically increased 6.0%, which is better than Utah State's increase of 3.7% and the nation's increase of 1.7%.

Lindon City maintains an optimistic outlook that consumer confidence will continue to improve and sales tax revenue will continue to increase. The commercial development already present in the City adds to both the sales and property tax base of the community. Major retailers in Lindon include Wal-Mart Supercenter, Home Depot, Murdock Hyundai, Mercedes Benz, Sunroc, Stock Building Supply, Burton Lumber, Lexus of Lindon, Low Book Sales, Harley Davidson and Roofers Supply.

The City is less than 10 miles from Utah Valley University and Brigham Young University, which provide the residents of Lindon the opportunity for higher educational programs. These higher education facilities employ more than 20,000 people and provide a strong educated work force for a large number of high tech businesses in the area. The region also provides some of the best medical facilities in the western United States. In June 2016, Utah County had an unemployment rate of 3.4%, which is lower than the State of Utah's rate of 4.0%. These both compare favorably to the national unemployment rate of 4.9%.

Long-term Financial Planning

The City's long-term goals are expressed simply as meeting tomorrow's needs with good financial decisions and by continuing to forecast capital improvements into the future. The City maintains capital facilities plans which, combined with maintenance schedules of existing infrastructure, helps the City plan for the needs of current and future citizens. When considering a new project, such as the Aquatics Center or Community Center, years of preparation begin with surveys. Lindon officials want to make sure that the majority of citizens support these endeavors. Lindon officials also maintain fiscal responsibility in building reserves, and when necessary, seeking other funding.

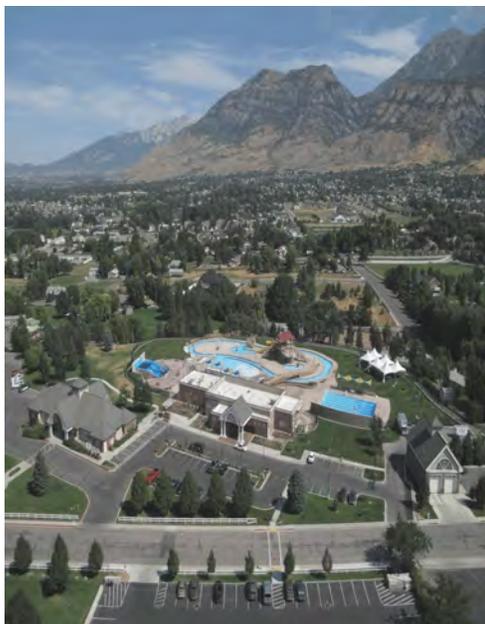
Impact fees also help the City fund the capital improvements that are needed to accommodate new growth. Existing impact fees include parks, recreation and trails; streets; water; sewer; and storm drainage.

The identification and implementation of long term planning has permitted the City to construct one of the finest park systems in our region. From just three parks a dozen years ago to more than sixteen major facilities today, we have successfully transformed our community's park system and created exceptional open spaces for our citizens' enjoyment. The strategic planning for parks has been expanded to include a trail system that will allow joggers, walkers, bicyclists and horse riders to enjoy the Heritage Trail, which runs under State Street and will eventually connect to Utah Lake.

Other facilities available to the citizens are the Veteran's Memorial Hall, the City Center, the Community Center and the Aquatics Center. The Veteran's Hall and Community Center can be reserved and rented for wedding receptions, social gatherings and meetings. The Aquatics Center provides a variety of amenities and can also be reserved and rented. There is a zero entry pool, a lap pool, and a lazy river. There is

also a flow rider where patrons learn how to surf and boogie board using a simulated ocean environment.

Lindon City has numerous long-term goals for the City's utilities. These include maintenance of a high service level and sufficient advance planning to meet expected demands. For example, the culinary water system planning process has required the City Engineer to prepare a capital facilities plan that provides for the provision of resources, storage and transmission systems to keep up with the demands of our growing community. New improvements are constantly being upgraded and updated. Without a strategic plan in place, the City would not be able to anticipate infrastructure needs in a timely manner and some services could be interrupted.



Aerial photo of Lindon City Aquatics Center

Our sewer system plans have included ambitious expansions to deal with the pressure of growth. Likewise, road and storm water drainage systems are under careful review to be certain that as our systems age, they are maintained in a manner that identifies and solves problems before failures occur. The City Engineer recently updated the capital facilities plan for the storm water drainage system. With long term plans, it becomes easier to be proactive rather than being reactive.

Finally, our commitment to public safety cannot be overstated. On July 1, 2008, the City started its very own police department and contracted with Orem City for full time fire and emergency medical services. The implementation of this much needed service was a culmination of years of planning. This was only one step in a continuing effort to improve public safety.

Because the City wanted to provide exceptional service to the residents, the police department hired fifteen full time police officers. Additional personnel were hired by Orem City to provide fire and EMS services to the citizens of Lindon. This has been a great partnership, and the improved response time to accidents and fires has made every resident feel safer within our City.

As a long-term goal, it is clear that a sense of safety must be maintained if our citizens are to enjoy the wide array of programs and activities being provided in the community. Lindon and Orem's strategic plan has identified the need for a Fire Station to be built by 2018. A Public Safety Building that will house the Fire Station as well as our Police Department is currently under construction and is anticipated to be completed by December 2016.

Relevant financial policies

Lindon City increases utility rates annually in order to cover increasing operating expenses. The City uses the Consumer Price Index (CPI) to calculate the rate increases. These annual increases are done to avoid more drastic and sporadic increases over time. Periodically the City Engineer will do a rate study to more accurately evaluate the utility rates' ability to provide the funding necessary for the corresponding expenses. The most recent rate study was completed in May 2015. The recommended rate changes span several years and are being implemented in the 2016-2017 fiscal year.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lindon City for its comprehensive annual financial report for the fiscal year ended June 30, 2015. This was the seventh year the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Distinguished Budget Presentation Award for its annual budget document dated July 1, 2015 and submitted the July 1, 2016 budget document for consideration of this award. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. We would like to express our appreciation to all department heads and staff throughout the City who assisted and contributed to the preparation of this report. Credit also must be given to the mayor and the governing council for their unfailing support for maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,



Kristen Colson
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Lindon City Corporation
Utah**

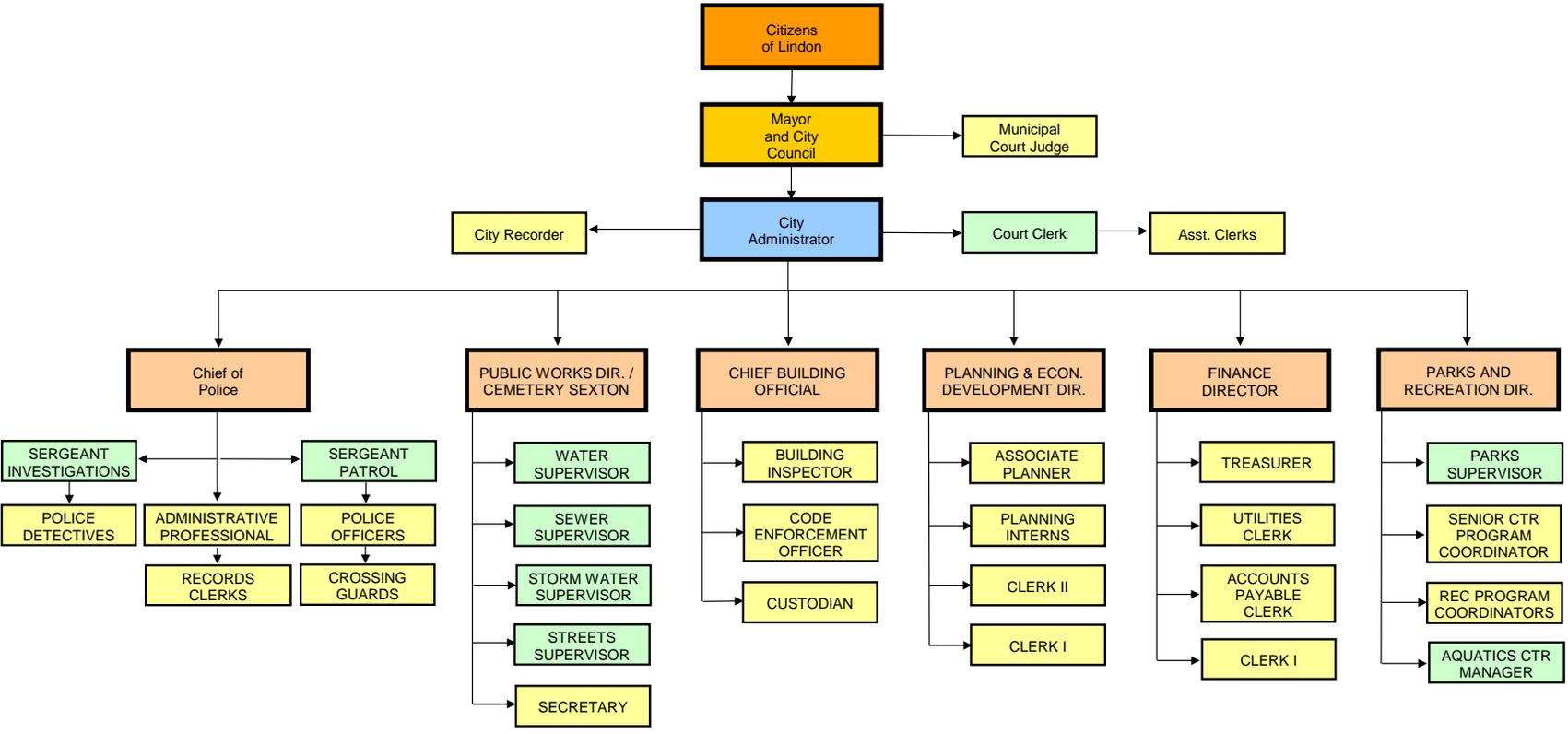
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Executive Director/CEO

LINDON CITY ORGANIZATIONAL CHART

Fiscal Year 2015-2016



Contract Services:
 Attorney
 Engineer
 Fire & Emergency Medical
 Garbage Collection
 Water Reclamation

	Citizens (Voters)
	Mayor and City Council
	City Administrator
	Department Heads
	Supervisors
	Other City Employees

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FINANCIAL SECTION



Keddington & Christensen, LLC
 Certified Public Accountants

Gary K. Keddington, CPA
 Phyl R. Warnock, CPA
 Marcus K. Arbuckle, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
 Members of City Council
 Lindon City Corporation
 Lindon City, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lindon City Corporation as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type-activities, each major fund, and the aggregate remaining fund information of Lindon City Corporation as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of proportionate share of the net pension liability, schedule of contributions, and the related notes to the required supplementary information, as noted on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lindon City Corporation's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund statements and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Report Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 21, 2016, on our consideration of Lindon City Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Keddington & Christensen, LLC

November 21, 2016

LINDON CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2016

This section of Lindon City's annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year that ended on June 30, 2016. We encourage readers to consider the information presented here in conjunction with the City's financial statements and notes to the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

Government Wide

- The assets of Lindon City exceeded its liabilities as of June 30, 2016 by \$67,314,908 (net position). Of this amount, \$5,558,919 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased \$3,951,974. Net position of our business-type activities increased \$1,339,177 and the net position of our governmental activities increased \$2,612,797.

Fund Level

- Lindon City's governmental funds reported combined ending fund balances this year of \$8,287,586, an increase of \$319,341, most of which was due to the bonding for the new Public Safety building and increased P.A.R.C. and Sales taxes.
- The unassigned fund balance for the general fund ended at \$2,404,141, or 37% of total general fund expenditures.

Long-term Debt

- Lindon City's long-term liabilities had a net increase of \$1,516,279 (8%) during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements included in this report have been prepared in compliance with generally accepted accounting principles. The basic financial statements include two kinds of statements that present different views of the City: government-wide financial statements and fund financial statements.

Government-wide financial statements

The government-wide financial statements provide both long-term and short-term information about the City's overall financial status. The statements are designed to provide readers with a broad overview of Lindon City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of Lindon City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the City's financial position is improving or deteriorating. To assess the overall health of the City, you need to consider additional nonfinancial factors such as changes in the City's sales tax base and the condition of the City's roads.

LINDON CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

June 30, 2016

The statement of activities presents information showing how Lindon City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Lindon City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Lindon City include general government, public safety, streets and public improvements, and parks and recreation. The business-type activities of Lindon City include operating the water, sewer, and storm water drainage systems; supervising the solid waste collection; operating the aquatics and community centers; and managing utility accounts for customers paying for telecommunication access through a fiber optic network operated by Utah Infrastructure Agency (UIA).

The government-wide financial statements can be found on pages 24-27 of this report.

Fund financial statements

The fund financial statements focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Lindon City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Lindon City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Lindon City maintains six individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for each major governmental fund and summarized for the non-major funds. Simply put, a non-major fund is less than 10% of all of the governmental funds combined. The four major funds are the general fund, the redevelopment fund, the debt service fund, and the capital projects public safety building. The two non-major funds account for the P.A.R.C tax and capital projects.

LINDON CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
 June 30, 2016

Lindon City adopts an annual appropriated budget for its general fund and other governmental funds. A budgetary comparison statement has been provided for the general fund and the major special revenue fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 28-33 of this report.

Proprietary funds. Lindon City maintains six enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Lindon City uses enterprise funds to account for its operation of the water, sewer, and storm water drainage systems, supervision of the solid waste collection, operation of the aquatics center and pass-through billing for the UTOPIA fiber optic telecommunications network.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the four major funds (water, sewer, storm water drainage and aquatics center) and combined information for the non-major funds (solid waste collection and telecommunications).

The basic proprietary fund financial statements can be found on pages 34-39 of this report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 40-68 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which can be found on pages 70-72 of this report.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Lindon City, assets exceeded liabilities by \$67,314,908 as of June 30, 2016.

As indicated in Table A-1, the largest portion of Lindon City's net position (86%) reflects its investment in capital assets (i.e. land, buildings, roads, sidewalks, utility systems, water rights and equipment), less any related debt used to acquire those assets that is still outstanding. Lindon City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Lindon City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

LINDON CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
 June 30, 2016

Table A-1
 Lindon City's Net Position
 (Stated in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total		% Change 2015-2016
	2015	2016	2015	2016	2015	2016	
Current and other assets	\$ 7,715	\$ 11,774	\$ 3,852	\$ 4,993	\$ 11,567	\$ 16,767	45.0%
Capital assets	26,808	28,207	49,057	49,055	75,865	77,262	1.8%
Total Assets	34,523	39,981	52,909	54,048	87,432	94,029	7.5%
Deferred outflows of resources	281	820	952	812	1,233	1,632	32.4%
Long-term debt outstanding	2,401	4,768	17,746	16,895	20,147	21,663	7.5%
Other liabilities	2,435	3,461	705	1,214	3,140	4,675	48.9%
Total Liabilities	4,836	8,229	18,451	18,109	23,287	26,338	13.1%
Deferred inflows of resources	1,979	1,971	36	38	2,015	2,009	-0.3%
Net Position							
Net investment in capital assets	24,568	25,249	31,811	32,658	56,379	57,907	2.7%
Restricted	1,155	2,707	823	1,142	1,978	3,849	94.6%
Unrestricted	2,266	2,646	2,740	2,913	5,006	5,559	11.0%
Total Net Position	\$ 27,989	\$ 30,602	\$ 35,374	\$ 36,713	\$ 63,363	\$ 67,315	6.2%

An additional portion of Lindon City's net position (5.7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$5,558,919 (8.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in net position

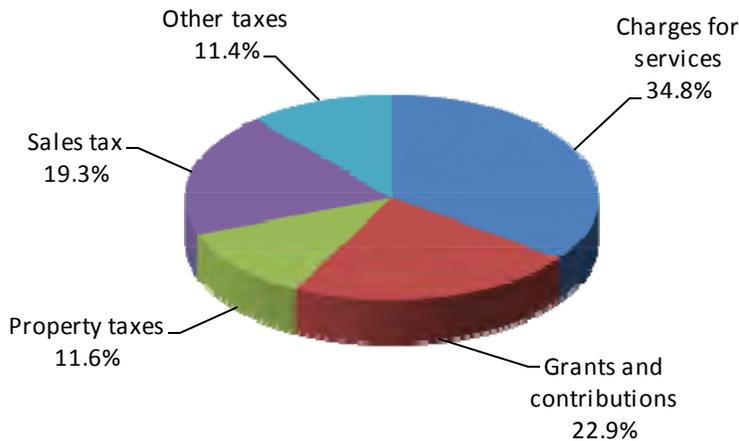
Lindon City's net position increased 6.2%. At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole as well as for its separate governmental and business-type activities. The same situation is true for the prior fiscal year.

Sales and property taxes account for 31% of the City's revenue (see Figure A-1) with 42 cents of every dollar raised coming from some type of tax. Grants and contributions amounted to 22.9% of this year's changes in net position. Another 34.8% comes from fees charged for services, and most of the remaining miscellaneous revenue is made up of impact fees and interest earnings.

LINDON CITY CORPORATION
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

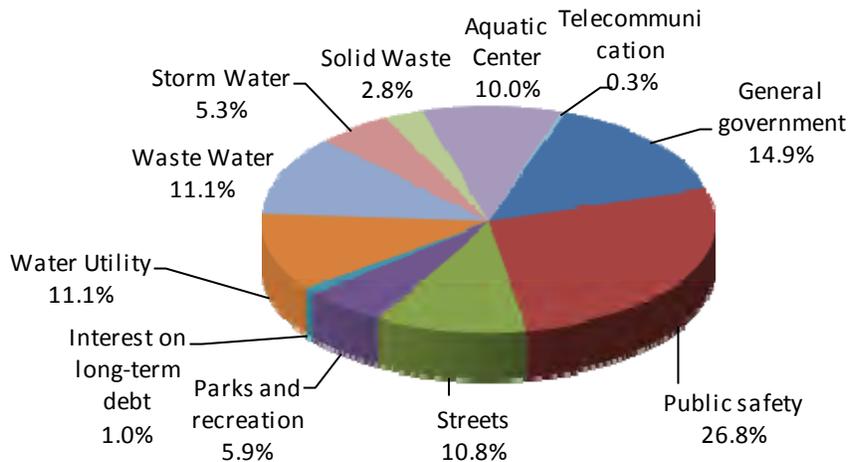
June 30, 2016

Figure A-1
 Lindon City
 Sources of Revenue for Fiscal Year 2016



The City's expenses cover a range of services, with 59.4% from governmental activities and 40.6% from business-type activities. Public safety, a major portion of general government activities, encompassed 26.8% of the City's total expenses. (See Figure A-2.)

Figure A-2
 Lindon City
 Functional Expenses for Fiscal Year 2016



Governmental Activities

As indicated in Table A-2, the cost of all governmental activities this year was \$8,822,732. Some of the costs were paid by those who directly benefitted from the City's services (\$1,484,194), or other entities and governmental organizations that subsidized certain programs with grants and contributions (\$2,751,216). However, the amount of taxes that were required to subsidize these activities was \$4,587,322, the net cost of the governmental functions. The net cost shows the financial burden that was placed on the City's taxpayers by each of these functions. The City paid for the remaining "public benefit" portion with tax revenue.

LINDON CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

June 30, 2016

Property tax revenue decreased by 3.9% due to a decrease in delinquent taxes. Sales tax revenue increased by 4.2% compared to the prior year.

Business-type Activities

The cost of all business-type activities this year was \$6,022,753. The program revenues exceeded costs by \$480,718. Net program revenues and expenses plus other revenues totaled \$483,167, before transfers.

Table A-2
Lindon City's Changes in Net Position
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total		% Change 2015-2016
	2015	2016	2015	2016	2015	2016	
Revenues							
Program revenues							
Charges for services	\$ 1,588	\$ 1,484	\$ 4,591	\$ 5,009	\$ 6,179	\$ 6,493	5.1%
Grants and contributions	2,274	2,789	1,498	1,494	3,772	4,283	13.5%
General revenues							
Property taxes	2,253	2,166	-	-	2,253	2,166	-3.9%
Sales tax	3,467	3,612	-	-	3,467	3,612	4.2%
Other taxes	2,058	2,123	-	-	2,058	2,123	3.2%
Other revenues	-	118	1	2	1	120	11900.0%
Total revenues	9,593	12,292	6,090	6,505	17,730	18,797	6.0%
Expenses							
General government	2,725	2,219	-	-	2,725	2,219	-18.6%
Public safety	3,862	3,980	-	-	3,862	3,980	3.1%
Streets	4,101	1,603	-	-	4,101	1,603	-60.9%
Parks and recreation	858	872	-	-	858	872	1.6%
Interest on long-term debt	95	149	-	-	95	149	56.8%
Water Utility	-	-	1,291	1,645	1,291	1,645	27.4%
Waste Water	-	-	1,307	1,654	1,307	1,654	26.5%
Storm Water	-	-	641	782	641	782	22.0%
Solid Waste	-	-	388	406	388	406	4.6%
Aquatic Center	-	-	1,557	1,480	1,557	1,480	-4.9%
Telecommunication	-	-	43	55	43	55	27.9%
Total expenses	9,594	8,823	5,227	6,022	16,868	14,845	-12.0%
Excess (deficiency) before transfers	(1)	3,469	863	483	862	3,952	358.5%
Transfers	(347)	(856)	347	856	-	-	n/a
Increase (decrease) in net position	(348)	2,613	1,210	1,339	862	3,952	358.5%
Beginning Net Position	28,337	27,989	34,164	35,374	62,501	63,363	1.4%
Total Net Position	\$ 27,989	\$ 30,602	\$ 35,374	\$ 36,713	\$ 63,363	\$ 67,315	1.4%

LINDON CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
 June 30, 2016

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, Lindon City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The largest changes in major funds were:

- The General Fund's fund balance was increased by \$1,072,485, mainly due to increased sales taxes and development revenue.
- The Redevelopment Agency's fund balance decreased by \$585,173, most of which is due to interfund transfers for debt service.
- The Capital Projects Public Safety Building fund changed \$2,728,437, mainly due to new bond proceeds for the Public Safety Building.

Proprietary funds

The changes in major funds were:

- The Water Fund's fund balance increased by \$804,504, mostly due to infrastructure improvements contributed by developers.
- The Waste Water's fund balance increased by \$296,747, mostly due to infrastructure improvements contributed by developers.
- The Storm Water's fund balance increased by \$252,223, due infrastructure improvements contributed by developers.
- The Recreation fund balance decreased by \$81,465, due to decreased transfers into the fund to subsidize the fund's activities.

General Fund Budgetary Highlights

- The General Fund amended budget was \$1,211,045 more than the original budget.
- The General Fund amended budget showed increases in sales tax revenue (\$100,000), licenses and permits (\$374,200), and charges for services (\$201,540).
- The General Fund amended budget showed a decrease in the amount budgeted for transfer to the Recreation fund of \$690,748, while transfers to other funds increased \$1,053,884.
- Additional minor variances between the General Fund's original budget and amended budgets may be seen on page 32.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As indicated in Table A-3, at the end of fiscal year 2016, the City had invested \$77,261,732 net of accumulated depreciation in a broad range of capital assets, including land, buildings, improvements, equipment, roads, sidewalks, water, sewer and storm water lines. More detailed information about the City's capital assets is presented in Note 6 to the financial statements.

This year's major capital asset additions included:

LINDON CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

June 30, 2016

- Subdivision and infrastructure contributions amounted to \$1,094,797 in the governmental funds and \$1,004,394 in the business-type funds.
- The water system and the waste water collection system were upgraded, increasing the funds' assets (net of developer contributions) by \$26,026, and 36,611, respectively.

Table A-3
Lindon City's Capital Assets
(net of depreciation, in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total		% Change
	2015	2016	2015	2016	2015	2016	2015-2016
Land	\$ 5,984	\$ 5,984	\$ 1,359	\$ 1,359	\$ 7,343	\$ 7,343	0.0%
Water Stock	-	\$ 70	10,402	10,456	10,402	10,526	1.2%
Buildings	2,456	2,287	8,820	8,575	11,276	10,862	-3.7%
Infrastructure	12,796	14,186	38	80	12,834	14,266	11.2%
Water System	-	-	9,380	9,483	9,380	9,483	1.1%
Sewage System	-	-	10,083	9,876	10,083	9,876	-2.1%
Storm Drain System	-	-	8,604	8,664	8,604	8,664	0.7%
Net investment in capital assets	4,636	3,516	-	-	4,636	3,516	-24.2%
Equipment	154	119	314	268	468	387	-17.3%
Vehicles	510	423	51	36	561	459	-18.2%
Construction in Progress	272	1,622	6	258	278	1,880	576.3%
Total	\$ 26,808	\$ 28,207	\$ 49,057	\$ 49,055	\$ 75,865	\$ 77,262	1.8%

Long-term Debt

As indicated in Table A-4, at the year-end the City had \$21,408,262 in bonds (including unamortized premiums), notes, and capital leases outstanding. Accruals for compensated absences total \$254,892, making total long-term liabilities \$21,663,154. More detailed information about the City's long-term liabilities is presented in Note 8 to the financial statements. Lindon City does not have any general obligation bonds. There are four bonds which are paid with sales tax revenue. More information about the bonds and the pledged revenues can be found in Note 8.

Table A-4
Lindon City's Long-term Liabilities
(In thousands of dollars)

	Governmental Activities		Business-Type Activities		Total		% Change
	2015	2016	2015	2016	2015	2016	2015-2016
Revenue Bonds	\$ 1,742	\$ 4,196	\$ 15,118	\$ 14,500	\$ 16,860	\$ 18,696	10.9%
Notes Payable	70	60	2,314	2,182	2,384	2,242	-6.0%
Leases	429	348	243	122	672	470	-30.1%
Compensated absences	160	164	71	91	231	255	10.4%
Total	\$ 2,401	\$ 4,768	\$ 17,746	\$ 16,895	\$ 20,147	\$ 21,663	7.5%

Lindon City's total long-term liabilities had a net increase of \$1,516,279 (7.5%) during the current fiscal year. The major factor for changes in debt was issuing the new bond for the new Public Safety Building.

LINDON CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
June 30, 2016

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- For June 2016, the unemployment rate for Utah County was 3.4%, which is lower than the state average of 4.0%, and significantly lower than the national average of 4.9%.
- A 0.3% average annual increase in the Consumer Price Index from March 2015 to February 2016, provided by the U.S. Department of Labor, was considered in preparing the 2017 budget.

These indicators were taken into account when adopting the budget for fiscal 2017. Sales and property tax revenues are still expected to increase due to increasing consumer confidence and new growth that continues to come to Lindon. The increased tax revenues will be used for capital projects.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of Lindon City's finances and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, Lindon City, 100 North State Street, Lindon, UT 84042.

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BASIC FINANCIAL STATEMENTS

LINDON CITY CORPORATION
STATEMENT OF NET POSITION

June 30, 2016

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 5,081,533	\$ 3,708,687	\$ 8,790,220
Receivables:			
Accounts, net	86,692	468,752	555,444
Taxes	1,785,566	-	1,785,566
Intergovernmental	627,565	-	627,565
Other	271,876	-	271,876
Prepaid assets	39,141	6,989	46,130
Internal balances	743,742	(743,742)	-
Note receivable	-	407,383	407,383
Restricted assets:			
Cash and cash equivalents	3,138,175	1,145,473	4,283,648
Net pension asset	45	17	62
Capital assets not being depreciated:			
Land and collectibles	5,984,493	1,359,243	7,343,736
Water stock and rights	69,550	10,456,195	10,525,745
Construction in progress	1,621,957	258,093	1,880,050
Capital assets, net of accumulated depreciation:			
Buildings	2,286,833	8,575,262	10,862,095
Infrastructure	14,185,183	80,477	14,265,660
Water distribution system	-	9,482,505	9,482,505
Waste water collection system	-	9,875,586	9,875,586
Storm water drainage system	-	8,664,032	8,664,032
Improvements other than buildings	3,516,489	-	3,516,489
Machinery and equipment	119,490	267,657	387,147
Vehicles	423,176	35,511	458,687
Total Assets	39,981,506	54,048,120	94,029,626
Deferred Outflows of Resources			
Deferred outflows relating to pensions	819,646	164,931	984,577
Deferred charge on bond refunding	-	646,839	646,839
Total Assets and Deferred Outflows of Resources	\$ 40,801,152	\$ 54,859,890	\$ 95,661,042

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
STATEMENT OF NET POSITION

June 30, 2016

	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	\$ 965,190	\$ 549,644	\$ 1,514,834
Accrued liabilities	91,988	59,342	151,330
Accrued interest payable	22,339	265,075	287,414
Retainage payable	52,790	-	52,790
Unearned revenue	-	9,760	9,760
Developer and customer deposits	636,410	18,275	654,685
Noncurrent liabilities			
Due within one year	546,838	833,669	1,380,507
Due in more than one year	4,221,196	16,061,451	20,282,647
Net pension liability	1,692,082	311,902	2,003,984
Total Liabilities	8,228,833	18,109,118	26,337,951
Deferred Inflows of Resources:			
Deferred inflows for property taxes	1,740,327	-	1,740,327
Deferred inflows relating to pensions	230,307	37,549	267,856
Total Deferred Inflows of Resources	1,970,634	37,549	2,008,183
Net Position:			
Net investment in capital assets	25,248,679	32,657,968	57,906,647
Restricted for:			
Impact fees/expansion of systems	754,440	413,490	1,167,930
Debt service	44,100	728,688	772,788
Future development	1,908,624	-	1,908,624
Unrestricted	2,645,842	2,913,077	5,558,919
Total Net Position	30,601,685	36,713,223	67,314,908
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 40,801,152	\$ 54,859,890	\$ 95,661,042

The notes to the basic financial statements are an integral part of this statement.

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LINDON CITY CORPORATION
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General government	\$ 2,218,700	\$ 1,401,679	\$ 884,955	\$ 69,550	\$ 137,484	\$ -	\$ 137,484.00
Public safety	3,979,670	-	8,611	-	(3,971,059)	-	(3,971,059)
Highway and public improvements	1,603,555	-	-	1,563,352	(40,203)	-	(40,203)
Parks and recreation	871,990	82,515	-	262,500	(526,975)	-	(526,975)
Interest and issuance costs on long-term debt	148,817	-	-	-	(148,817)	-	(148,817)
Total Governmental Activities	8,822,732	1,484,194	893,566	1,895,402	(4,549,570)	-	(4,549,570)
Business-type Activities:							
Water utility	1,644,391	1,942,822	-	505,283	-	803,714	803,714
Waste water	1,654,403	1,461,593	-	487,913	-	295,103	295,103
Storm water	782,488	582,808	-	432,968	-	233,288	233,288
Solid waste	406,167	431,193	24,357	-	-	49,383	49,383
Recreation	1,479,852	536,940	-	-	-	(942,912)	(942,912)
Telecommunications	55,452	53,818	-	43,776	-	42,142	42,142
Total Business-type Activities	6,022,753	5,009,174	24,357	1,469,940	-	480,718	480,718
Total Government	\$ 14,845,485	\$ 6,493,368	\$ 917,923	\$ 3,365,342	(4,549,570)	480,718	(4,068,852)
			General Revenues:				
			Property taxes	2,165,857	-	2,165,857	
			Sales taxes	3,611,839	-	3,611,839	
			Franchise taxes	1,625,755	-	1,625,755	
			Other taxes	497,163	-	497,163	
			Unrestricted investment earnings	61,268	2,449	63,717	
			Gain on disposition of capital assets	56,495	-	56,495	
			Transfers	(856,010)	856,010	-	
			Total General Revenues and Transfers	7,162,367	858,459	8,020,826	
			Changes in Net Position	2,612,797	1,339,177	3,951,974	
			Net Position, Beginning	27,988,888	35,374,046	63,362,934	
			Net Position, Ending	\$ 30,601,685	\$ 36,713,223	\$ 67,314,908	

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2016

	General	Redevelopment Agency	Debt Service	Capital Projects Public Safety Building	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 2,304,876	\$ 1,364,432	\$ -	\$ 1,412,225	\$ -	\$ 5,081,533
Receivables:						
Accounts, net	121,898	-	-	-	86,692	208,590
Property tax	1,756,566	29,000	-	-	-	1,785,566
Sales tax	627,565	-	-	-	-	627,565
Franchise tax	149,978	-	-	-	-	149,978
Prepaid assets	3,500	-	35,641	-	-	39,141
Due from other funds	856,923	-	-	-	8,330	865,253
Restricted cash and cash equivalents	235,091	7,975	-	1,717,041	1,178,068	3,138,175
Total Assets	\$ 6,056,397	\$ 1,401,407	\$ 35,641	\$ 3,129,266	\$ 1,273,090	\$ 11,895,801
Liabilities						
Accounts payable	\$ 387,229	\$ 185,154	\$ -	\$ 356,014	\$ 36,792	\$ 965,189
Accrued liabilities	91,988	-	-	-	-	91,988
Developer and customer deposits	636,410	-	-	-	-	636,410
Retainage payable	-	7,975	-	\$ 44,815	-	52,790
Due to other funds	-	-	35,641	-	85,870	121,511
Total Liabilities	1,115,627	193,129	35,641	400,829	122,662	1,867,888
Deferred Inflows of Resources						
Unavailable revenue - property taxes	1,711,327	29,000	-	-	-	1,740,327
Total Deferred Inflows of Resources	1,711,327	29,000	-	-	-	1,740,327
Fund Balances:						
Nonspendable:						
Prepaid items	3,500	-	-	-	-	3,500
Restricted for:						
Impact fees/expansion of systems	50,345	-	-	-	704,095	754,440
Debt service	17,668	-	-	26,432	-	44,100
Future development	262,830	-	-	1,645,794	-	1,908,624
Assigned for:						
Redevelopment agency functions	-	1,179,278	-	-	-	1,179,278
P.A.R.C. tax fund	-	-	-	-	443,902	443,902
Capital projects	490,959	-	-	1,056,211	2,431	1,549,601
Unassigned:						
General fund	2,404,141	-	-	-	-	2,404,141
Total Fund Balances	3,229,443	1,179,278	-	2,728,437	1,150,428	8,287,586
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,056,397	\$ 1,401,407	\$ 35,641	\$ 3,129,266	\$ 1,273,090	\$ 11,895,801

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
 FUNDS TO THE STATEMENT OF NET POSITION**
 June 30, 2016

Amounts reported for governmental activities in the statement of net position are

Total Fund Balance - Governmental Funds	\$	8,287,586
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		28,207,171
Interest expense is not due and payable in the current period and, therefore, is not recorded in the funds.		(22,339)
Pension obligations and assets, including deferred inflows and outflows relating to pensions, are not obligations in the current period and, therefore, are not reported in the funds.		(1,102,699)
Long-term liabilities, including bonds, capital leases, notes, termination benefits, workers' compensation, and compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.		(4,768,034)
Total Net Position - Governmental Activities	\$	<u>30,601,685</u>

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2016

	General	Redevelopment Agency	Debt Service	Capital Projects Public Safety Building	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 7,249,335	\$ 154,227	\$ -	\$ -	\$ 497,163	\$ 7,900,725
Licenses and permits	638,662	-	-	-	-	638,662
Intergovernmental	394,615	884,955	-	-	-	1,279,570
Charges for services	343,158	-	-	-	-	343,158
Fines and forfeitures	360,413	-	-	-	-	360,413
Impact fees	82,551	-	-	-	262,500	345,051
Interest	34,787	15,008	-	4,582	6,891	61,268
Miscellaneous	141,850	-	-	-	-	141,850
Total Revenues	9,245,371	1,054,190	-	4,582	766,554	11,070,697
Expenditures:						
Current:						
General government	1,362,343	-	419,311	-	-	1,781,654
Public safety	3,908,473	-	-	-	-	3,908,473
Highways and public improvements	610,688	-	-	-	-	610,688
Parks and recreation	432,696	-	-	-	236,465	669,161
Redevelopment Agency	-	390,304	-	-	-	390,304
Debt service:						
Principal	159,710	-	156,593	-	-	316,303
Interest	8,114	-	66,853	-	-	74,967
Capital outlay	-	177,134	-	1,446,935	104,421	1,728,490
Financing costs	-	-	-	62,200	-	62,200
Total Expenditures	6,482,024	567,438	642,757	1,509,135	340,886	9,542,240
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,763,347	486,752	(642,757)	(1,504,553)	425,668	1,528,457
Other Financing Sources (Uses):						
Issuance of new debt	79,894	-	-	2,600,000	-	2,679,894
Sale of capital assets	182,749	-	-	-	-	182,749
Transfers in	-	-	642,757	1,632,990	5,000	2,280,747
Transfers out	(1,953,505)	(1,071,925)	-	-	(111,327)	(3,136,757)
Total Other Financing Sources (Uses)	(1,690,862)	(1,071,925)	642,757	4,232,990	(106,327)	2,006,633
Net Change in Fund Balances	1,072,485	(585,173)	-	2,728,437	319,341	3,535,090
Fund Balances, Beginning	2,156,958	1,764,451	-	-	831,087	4,752,496
Fund Balances, Ending	\$ 3,229,443	\$ 1,179,278	\$ -	\$ 2,728,437	\$ 1,150,428	\$ 8,287,586

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF THE
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**
For the Fiscal Year Ended June 30, 2016

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Total Governmental Funds	\$ 3,535,090
Governmental funds have reported capital outlays, past and present, as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	(1,500,834)
Governmental funds report current capital outlays as expenditures. However, these expenditures are reported as capital assets in the Statement of Net Position.	3,025,849
The Statement of Activities reports the gain or loss on the disposal of capital assets, while the governmental funds report the proceeds from the disposal of capital assets.	(126,255)
In the Statement of Activities, interest is accrued on noncurrent liabilities, whereas in governmental funds, interest expense is reported when due.	(11,906)
Repayment of noncurrent liabilities' principal is an expenditure in the funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	316,559
Net proceeds from issuance of noncurrent liabilities is recorded as income in the governmental funds. However, the issuance of noncurrent liabilities is recorded as a liability in the Statement of Net Position.	(2,679,894)
Some expenses, including accrued termination benefits and the difference between the actuarially calculated pension expense and retirement contributions, reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	54,188
Change in Net Position - Governmental Activities	<u><u>\$ 2,612,797</u></u>

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Difference from Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 7,043,935	\$ 7,143,435	\$ 7,249,335	\$ 105,900
Licenses and permits	243,000	617,200	638,662	21,462
Intergovernmental	366,000	366,600	394,615	28,015
Charges for services	107,000	339,715	343,158	3,443
Fines and forfeitures	340,000	341,000	360,413	19,413
Impact fees	15,000	72,000	82,551	10,551
Interest	6,700	31,500	34,787	3,287
Miscellaneous	115,820	120,985	141,850	20,865
Total Revenues	8,237,455	9,032,435	9,245,371	212,936
Expenditures:				
Current:				
General government:				
Mayor and council	91,915	92,315	86,508	5,807
Judicial	428,285	407,135	426,980	(19,845)
Administrative	236,843	258,763	211,956	46,807
Elections	8,350	8,350	3,300	5,050
Buildings	101,450	110,436	97,648	12,788
Planning and zoning	501,557	502,157	512,872	(10,715)
Grants and contributions	62,654	23,835	23,079	756
Public Safety:				
Law enforcement	2,295,252	2,280,802	2,206,634	74,168
Fire protection	1,419,416	1,419,901	1,415,327	4,574
Protective inspections	255,740	277,440	268,656	8,784
Animal controls	19,450	19,450	17,856	1,594
Highways and public improvements				
Streets	473,428	355,817	257,770	98,047
Public works administration	336,775	382,325	352,918	29,407
Parks and recreation				
Parks	417,250	422,850	409,706	13,144
Cemetery	15,850	15,850	9,282	6,568
Recreation and culture	16,000	16,000	13,708	2,292
Debt service:				
Principal	155,000	159,755	159,710	45
Interest	8,944	8,944	8,114	830
Total Expenditures	6,844,159	6,762,125	6,482,024	280,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,393,296	2,270,310	2,763,347	493,037
Other Financing Sources (Uses):				
Proceeds from issuance of debt	75,000	80,000	79,894	(106)
Transfers out	(1,703,505)	(1,603,505)	(1,953,505)	(350,000)
Sale of capital assets	253,000	182,750	182,749	(1)
Total Other Financing Sources (Uses)	(1,375,505)	(1,340,755)	(1,690,862)	(350,107)
Net Change in Fund Balances	17,791	929,555	1,072,485	142,930
Fund Balances, Beginning	2,156,958	2,156,958	2,156,958	-
Fund Balances, Ending	\$ 2,174,749	\$ 3,086,513	\$ 3,229,443	\$ 142,930

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – REDEVELOPMENT
AGENCY SPECIAL REVENUE FUND

For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Difference from Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 1,008,450	\$ 1,039,150	\$ 154,227	\$ 884,923
Intergovernmental	-	-	884,955	(884,955)
Interest	9,400	14,800	15,008	208
Total Revenues	<u>1,017,850</u>	<u>1,053,950</u>	<u>1,054,190</u>	<u>176</u>
Expenditures:				
Materials, supplies and services	517,926	377,810	390,304	(12,494)
Capital outlay	1,347,832	750,841	177,134	573,707
Total Expenditures	<u>1,865,758</u>	<u>1,128,651</u>	<u>567,438</u>	<u>561,213</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(847,908)</u>	<u>(74,701)</u>	<u>486,752</u>	<u>561,389</u>
Other Financing Sources (Uses):				
Transfers out	-	(1,052,990)	(1,071,925)	(18,935)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,052,990)</u>	<u>(1,071,925)</u>	<u>(18,935)</u>
Net Change in Fund Balances	<u>(847,908)</u>	<u>(1,127,691)</u>	<u>(585,173)</u>	<u>542,518</u>
Fund Balances, Beginning	<u>1,764,451</u>	<u>1,764,451</u>	<u>1,764,451</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 916,543</u>	<u>\$ 636,760</u>	<u>\$ 1,179,278</u>	<u>\$ 542,518</u>

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
 June 30, 2016

	Business-type Activities - Enterprise Funds					Total
	Water	Waste Water	Storm Water	Recreation	Non-major Funds	
Assets and Deferred Outflows of Resources						
Current Assets:						
Cash and cash equivalents	\$ 1,891,150	\$ 1,705,610	\$ -	\$ 3,158	\$ 108,769	\$ 3,708,687
Accounts receivable, net	185,253	182,392	55,633	-	45,474	468,752
Prepaid assets	-	-	-	6,989	-	6,989
Restricted cash and cash equivalents	386,863	270,272	3,295	485,043	-	1,145,473
Total Current Assets	2,463,266	2,158,274	58,928	495,190	154,243	5,329,901
Noncurrent Assets:						
Notes receivable	-	-	-	-	407,383	407,383
Net pension asset	6	4	4	3	-	17
Capital assets, net of accumulated depreciation:						
Land	428,610	107,392	823,241	-	-	1,359,243
Water stock and rights	10,456,195	-	-	-	-	10,456,195
Construction in Process	258,093	-	-	-	-	258,093
Buildings	-	-	-	8,575,262	-	8,575,262
Telecom Infrastructure	-	-	-	-	80,477	80,477
Water distribution system	9,482,505	-	-	-	-	9,482,505
Waste water collection system	-	9,875,586	-	-	-	9,875,586
Storm water drainage system	-	-	8,664,032	-	-	8,664,032
Machinery and equipment	13,654	46,614	151,397	55,992	-	267,657
Vehicles	3,563	-	8,608	23,340	-	35,511
Capital assets, net	20,642,620	10,029,592	9,647,278	8,654,594	80,477	49,054,561
Total Noncurrent Assets	20,642,626	10,029,596	9,647,282	8,654,597	487,860	49,461,961
Deferred Outflows of Resources						
Deferred outflows relating to pensions	58,638	38,538	36,316	31,439	-	164,931
Deferred charge on bond refunding	-	-	-	646,839	-	646,839
Total Assets and Deferred Outflows of Resources	\$ 23,164,530	\$ 12,226,408	\$ 9,742,526	\$ 9,828,065	\$ 642,103	\$ 55,603,632

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (Continued)
 June 30, 2016

	Business-type Activities - Enterprise Funds					Total
	Water	Waste Water	Storm Water	Recreation	Non-major Funds	
Liabilities and Deferred Inflows of Resources						
Current Liabilities:						
Accounts payable	\$ 219,289	\$ 220,659	\$ 15,668	\$ 56,691	\$ 37,337	\$ 549,644
Accrued liabilities	5,715	3,947	3,569	46,111	-	59,342
Accrued interest payable	38,793	62,856	3,846	159,580	-	265,075
Unearned revenue	-	-	-	9,760	-	9,760
Developer and customer deposits	18,275	-	-	-	-	18,275
Due to other funds	-	-	207,540	536,202	-	743,742
Compensated absences	28,697	21,484	12,597	11,136	-	73,914
Current portion of long-term debt	95,302	240,778	67,905	335,000	20,770	759,755
Total Current Liabilities	406,071	549,724	311,125	1,154,480	58,107	2,479,507
Noncurrent Liability:						
Compensated absences, net	10,290	964	3,648	2,328	-	17,230
Long-term debt, net of current portion	2,811,931	4,047,350	351,525	8,446,802	386,613	16,044,221
Net pension liability	106,644	74,763	71,022	59,473	-	311,902
Total Noncurrent Liability	2,928,865	4,123,077	426,195	8,508,603	386,613	16,373,353
Deferred Inflows of Resources:						
Deferred inflows relating to pensions	12,839	9,000	8,550	7,160	-	37,549
Total Liabilities and Deferred Inflows of Resources	3,347,775	4,681,801	745,870	9,670,243	444,720	18,890,409
Net Position:						
Net investment in capital assets	17,735,387	5,741,464	9,227,848	(127,208)	80,477	32,657,968
Restricted for:						
Impact fees/expansion of systems	386,863	26,627	-	-	-	413,490
Debt service reserves	-	243,645	-	485,043	-	728,688
Unrestricted	1,694,505	1,532,871	(231,192)	(200,013)	116,906	2,913,077
Total Net Position	19,816,755	7,544,607	8,996,656	157,822	197,383	36,713,223
Total Liabilities and Net Position	\$ 23,164,530	\$ 12,226,408	\$ 9,742,526	\$ 9,828,065	\$ 642,103	\$ 55,603,632

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – PROPRIETARY FUNDS**
For the Fiscal Year Ended June 30, 2016

	Business-type Activities - Enterprise Funds					Total
	Water	Waste Water	Storm Water	Recreation	Non-major Funds	
Operating Revenues:						
Service fees	\$ 1,649,794	\$ 1,430,918	\$ 582,673	\$ 536,677	\$ 485,011	\$ 4,685,073
Other fees	64,064	12,162	-	-	-	76,226
Miscellaneous	228,964	18,513	135	263	-	247,875
Total Operating Revenues	1,942,822	1,461,593	582,808	536,940	485,011	5,009,174
Operating Expenses:						
Salaries and wages	495,785	419,039	279,693	458,825	19,280	1,672,622
Employee benefits	83,832	47,020	49,835	77,766	-	258,453
Materials, supplies and services	636,511	651,822	130,013	306,477	440,810	2,165,633
Depreciation	331,766	473,666	307,391	284,051	1,529	1,398,403
Total Operating Expenses	1,547,894	1,591,547	766,932	1,127,119	461,619	5,495,111
Operating Income (Loss)	\$ 394,928	\$ (129,954)	\$ (184,124)	\$ (590,179)	\$ 23,392	\$ (485,937)

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – PROPRIETARY FUNDS (Continued)**
For the Fiscal Year Ended June 30, 2016

	Business-type Activities - Enterprise Funds					Total
	Water	Waste Water	Storm Water	Recreation	Non-major Funds	
Nonoperating Income (Expense):						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 24,357	\$ -	\$ 24,357
Interest income	790	1,644	-	15	-	2,449
Interest expense	(96,497)	(62,856)	(15,556)	(352,733)	-	(527,642)
Total Nonoperating Income (Expense)	(95,707)	(61,212)	(15,556)	(328,361)	-	(500,836)
Income (Loss) Before Transfers and Capital Contributions	299,221	(191,166)	(199,680)	(918,540)	23,392	(986,773)
Capital contributions	406,138	226,341	328,139	-	43,776	1,004,394
Impact fee contributions	99,145	261,572	104,829	-	-	465,546
Transfers in	-	-	18,935	837,075	-	856,010
Changes in Net Position	804,504	296,747	252,223	(81,465)	67,168	1,339,177
Net Position, Beginning	19,012,251	7,247,860	8,744,433	239,287	130,215	35,374,046
Net Position, Ending	\$ 19,816,755	\$ 7,544,607	\$ 8,996,656	\$ 157,822	\$ 197,383	\$ 36,713,223

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2016

	Business-type Activities - Enterprise Funds					Total
	Water	Waste Water	Storm Water	Recreation	Non-major Funds	
Cash Flows From Operating Activities:						
Receipts from customers and users	\$ 1,927,817	\$ 1,426,570	\$ 571,101	\$ 556,263	\$ 484,957	\$ 4,966,708
Payments to suppliers	(524,840)	(538,652)	(146,839)	(308,467)	(436,380)	(1,955,178)
Payments to employees and related benefits	(570,941)	(460,974)	(325,745)	(525,329)	(19,280)	(1,902,269)
Deposits received (refunded)	8,600	-	-	-	-	8,600
Net cash from operating activities	<u>840,636</u>	<u>426,944</u>	<u>98,517</u>	<u>(277,533)</u>	<u>29,297</u>	<u>1,117,861</u>
Cash Flows From Capital and Related Financing Activities:						
Purchase of property and equipment	(332,741)	(36,611)	(6,967)	(15,457)	-	(391,776)
Receipt of impact fees	99,145	261,572	104,829	-	-	465,546
Principal paid on bonds and capital lease	(174,156)	(110,778)	(65,829)	(420,000)	-	(770,763)
Interest paid on bonds and capital lease	(101,239)	-	(16,498)	(218,548)	-	(336,285)
Net cash from capital and related financing activities	<u>(508,991)</u>	<u>114,183</u>	<u>15,535</u>	<u>(654,005)</u>	<u>-</u>	<u>(1,033,278)</u>
Cash Flows From Non-Capital Financing Activities:						
Cash subsidy from federal grants	-	-	-	24,357	-	24,357
Payments on long-term pension obligation	(8,504)	(5,962)	(5,663)	(4,744)	-	(24,873)
Payments from (to) other funds on loans	-	-	(127,323)	81,086	(1,021)	(47,258)
Payments received on notes from residents	-	-	-	-	43,745	43,745
Principal paid on notes for residential connections	-	-	-	-	(43,745)	(43,745)
Transfers from (to) other funds	-	-	18,935	837,075	-	856,010
Net cash from non-capital financing activities	<u>\$ (8,504)</u>	<u>\$ (5,962)</u>	<u>\$ (114,051)</u>	<u>\$ 937,774</u>	<u>\$ (1,021)</u>	<u>\$ 808,236</u>

The notes to the basic financial statements are an integral part of this statement.

LINDON CITY CORPORATION
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (Continued)
For the Fiscal Year Ended June 30, 2016

	Business-type Activities - Enterprise Funds					Total
	Water	Waste Water	Storm Water	Recreation	Non-major Funds	
Cash Flows From Investing Activity:						
Interest on investments	\$ 790	\$ 1,644	\$ -	\$ 15	\$ -	\$ 2,449
Net cash from investing activity	<u>790</u>	<u>1,644</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>2,449</u>
Net Increase (Decrease) In Cash	323,931	536,809	1	6,251	28,276	895,268
Cash and Cash Equivalents At Beginning of Year	<u>1,954,082</u>	<u>1,439,073</u>	<u>3,294</u>	<u>481,950</u>	<u>80,493</u>	<u>3,958,892</u>
Cash and Cash Equivalents at End of Year	<u>\$ 2,278,013</u>	<u>\$ 1,975,882</u>	<u>\$ 3,295</u>	<u>\$ 488,201</u>	<u>\$ 108,769</u>	<u>\$ 4,854,160</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:						
Operating income (loss)	\$ 394,928	\$ (129,954)	\$ (184,124)	\$ (590,179)	\$ 23,392	\$ (485,937)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:						
Depreciation expense	331,766	473,666	307,391	284,051	1,529	1,398,403
(Increase) Decrease in accounts receivables	(15,005)	(35,023)	(11,707)	10,741	(54)	(51,048)
(Increase) Decrease in prepaid assets	-	-	-	(3,136)	-	(3,136)
Increase (Decrease) in accounts payable	111,671	113,170	(16,826)	1,146	4,430	213,591
Increase (Decrease) in accrued liabilities	949	643	466	6,954	-	9,012
Increase (Decrease) in compensated absences	7,727	4,442	3,317	4,308	-	19,794
Increase (Decrease) in deferred revenue	-	-	-	8,582	-	8,582
Increase (Decrease) in deposits	8,600	-	-	-	-	8,600
Net cash from operating activities	<u>\$ 840,636</u>	<u>\$ 426,944</u>	<u>\$ 98,517</u>	<u>\$ (277,533)</u>	<u>\$ 29,297</u>	<u>\$ 1,117,861</u>
Noncash investing, capital, and financing activities:						
Contributions from developers	\$ 406,138	\$ 226,341	\$ 328,139	\$ -	\$ 43,776	\$ 1,004,394
Increase to UIA notes payable and receivable	-	-	-	-	22,200	\$ 22,200

The notes to the basic financial statements are an integral part of this statement.

**LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Lindon City Corporation (the City) was incorporated in March of 1924, under the provisions of the Utah State Code. Lindon City Corporation is a political subdivision of the State of Utah. The City operates under a six member council form of government and provides services authorized by its charter, including public safety, (police and fire), highways and streets, sanitation, health and social services, culture-recreation, public improvements, planning and zoning, and general administrative services. Some of these services are provided under contract with other entities.

B. Reporting Entity

The accompanying financial statements present the financial position of the various fund types, the results of operations of the various fund types and the cash flows of the proprietary funds. The financial statements are presented as of and for the fiscal year ended June 30, 2016.

For financial reporting purposes, Lindon City Corporation has included all funds, and component units. The City has considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria in GASB Statement No. 14 to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose financial burdens on the City.

As required by generally accepted accounting principles, this report presents the financial information of both Lindon City Corporation (the primary government) and its component units. The component units are included in the City's reporting entity because of the significance of the component unit's operational or financial relationships with the City.

Component Units

These component units are entities, which are legally separate from the City, but are so intertwined with the City that they are, in substance, the same as the City. They have the same governing boards or are responsible for appointing the members of the governing boards and provide services almost entirely to Lindon City. As such, they are accounted for as blended component units and are reported as funds of the City. These organizations for which Lindon City is financially accountable, and the relationship with Lindon City is significant enough that exclusion would possibly lead to misleading or incomplete financial statements. To obtain separate individual component unit financial statements please send requests to Lindon City, c/o the City Administrator, 100 North State Street, Lindon, Utah 84042.

Lindon City Redevelopment Agency. The Agency was established for the purpose of aiding and cooperating in the planning, undertaking, construction, or operation of redevelopment and economic development projects within the area in which it is authorized to act. The members of the City Council are also members of the Redevelopment Agency's Board of Directors and, as such, are authorized to transact the business and exercise their power to plan, engineer, and carry out projects of the Redevelopment Agency. The Agency is reported as a special revenue fund.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Reporting Entity (Continued)

Component Units (Continued)

Southfield Metropolitan Water District. The District was established for the purpose of acquiring, holding, selling, trading, and/or leasing, shares of the Spring Ditch and South Field Irrigation Company, with the sole intent of providing a mechanism through which members of the District will be enabled to use their shares in the water company to satisfy the development requirements of the Lindon City Development Code and to allow the Water District to convert such shares into assets that will be used for the sole purpose of helping and benefiting Lindon City in meeting its needs in providing water to its citizens. The Lindon City Public Works Director is a member of the Water District's Board of Trustees and the City Council appoints the other two members, and as such, are authorized to transact the business and exercise their power to plan, engineer, and carry out projects of the Water District. The District's only assets are contributed water shares which are reported in the Statement of Net Position.

C. Government-wide and Fund Financial Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The City's general governmental services, public safety, highways and streets, planning and engineering, parks, and redevelopment are classified as governmental activities. The City's water, waste water, storm water, recreation, waste collection, and telecommunication funds are classified as business-type activities.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the City and its blended component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on user fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those which are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they became available.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The financial resources used to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditures. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term debt of the City are reported as a reduction of the related liability, rather than expenditures in the government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt-service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Sales taxes, franchise taxes, and earned but unreimbursed state and federal grants associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Property taxes are measurable as of the date levied (assessed) and are recognized as revenues when they become available. Available means when due, or past due, and received within the current period or collected soon enough thereafter (generally within 60 days) to be used to pay liabilities of the current period. All other revenues are considered to be measurable and available only when the City receives cash.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures or expenses as appropriate.

The government reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Redevelopment Agency special revenue fund reports the activities of the Agency as described previously. The City has elected to report this as a major fund.

The Debt Service fund reports the payments of long term debt. The City has elected to report this as a major fund.

The Capital Projects Public Safety Building fund reports the activities of the construction of the new Public Safety Building.

The government reports the following major proprietary funds:

The Water Fund accounts for the activities of the city's water utility and water distribution system.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The Waste Water Fund accounts for the activities of the city's sewer utility.

The Storm Water Fund accounts for the activities of the city's storm drain utility.

The Recreation Fund accounts for the activities at the city's swimming pool and community center.

Additionally, the City reports the following non-major funds:

The Parks, Arts, Recreation, and Culture (P.A.R.C.) Tax special revenue fund records the receipts and use of tax the P.A.R.C. tax.

The Capital Projects Fund accounts for the financial resources to be used for the acquisition or construction of the major capital facilities of the government.

The Waste Collection Fund (an enterprise fund) accounts for the service fees and expenses associated with garbage collection in the City.

The Telecommunications Fund (an enterprise fund) accounts for the receivables and associated debt and the collections on those receivables for resident connections to the Utah Infrastructure Agency fiber optic network.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments to the General Fund by various enterprise funds for providing administrative and billing services. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the City's internal service funds are charges to customers. Operating expenses for enterprise funds and the internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

E. Assets, Liabilities, and Net Position

1. Deposits and Investments

Cash and cash equivalents consists of amounts in demand and certificates of deposit and all highly liquid investments maturing within three months. Cash balances are invested to the extent available. Investments are held in Utah Public Treasurers' Investment Fund (PTIF). Investments are stated at cost, which approximates fair value.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, and Net Position (Continued)

1. Deposits and Investments (Continued)

The City categorizes the fair value measurements of its investments based on the hierarchy established by general accepted accounting principles. The fair value hierarchy, which has three levels, is based on valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City does not have any investments that are measured using Level 2 or Level 3 inputs. Fair value measurements of the City's investments in PTIF at June 30, 2016, or \$9,590,870 are based on significant other observable inputs (Level 2 inputs).

2. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

3. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

All trade receivables are shown net of an allowance for uncollectible. The allowance for doubtful accounts for all funds is \$6,400 and is concentrated in the enterprise funds.

4. Restricted Assets

Cash and investments are often restricted to a particular use due to statutory, budgetary or legal requirements and are therefore classified as "restricted" on the City's balance sheets. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

5. Capital Assets

Capital assets, which include property, land, buildings, water/sewer/storm systems, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000. Purchased or constructed assets are recorded at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, and Net Position (Continued)

5. Capital Assets (Continued)

<u>Assets</u>	<u>Years</u>
Buildings	20 to 40
Infrastructure	20 to 40
Water distribution system	25 to 50
Waste water collection system	3 to 10
Storm water drainage system	5 to 10
Improvements other than buildings	5 to 20
Machinery and equipment	5 to 10
Vehicles	5

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

6. Unearned Revenue

Unearned revenue arises when resources are received by the City before it has earned them, as when grant monies or donations are received prior to the incurrence of qualifying expenditures. In subsequent periods when the City has earned the resources, the revenue is recognized.

7. Deposits

Developer and customer deposits are principally deposits from developers that are held by the City until building projects and developments receive the required City inspections and are in compliance with all City ordinances.

8. Compensated Absences

Accumulated vacation leave that is due and payable at year-end is reported as an expenditure and a fund liability for governmental funds. Amounts of accumulated vacation leave that are not reported as a current period expenditure in the governmental funds are reported on the government-wide financial statements as a noncurrent liability. Accumulated vacation in business-type funds is recorded as an expense and a liability as employees earn these benefits. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulated rights to receive sick pay benefits.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, and Net Position (Continued)

9. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize other financing sources or uses for bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Deferred Outflows and Deferred Inflows of Resources

The statement of net position reports a separate section from assets for deferred outflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred charges on bond refundings and deferred outflows of resources relating to pensions. In addition, the statement of net position reports a separate section from liabilities for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred inflows of resources relating to pensions and for property taxes received in future periods.

12. Fund Balances

In the fund financial statements, governmental funds report classifications of fund balances based on a hierarchy that shows the level or form of constraints on fund balance resources, and the extent to which the City is bound to honor those constraints. Fund balance classifications are:

Nonspendable – includes fund balance amounts that cannot be spent because they are either a) not in spendable form, or b) legally or contractually required to be maintained intact. Fund balances related to inventory, long term portions of notes receivable and prepaid expenditures are classified as nonspendable.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, and Net Position (Continued)

12. Fund Balances (Continued)

Restricted – includes fund balance amounts that are subject to external constraints that have been placed on the use of the resources imposed by either a) creditors, grantors, contributors, or laws and regulations of other governments, or b) law through constitutional provisions or enabling legislation. Restricted fund balances include unspent tax revenues for specific purposes.

Committed – the portion of unrestricted fund balance that can only be used for specific purposes as established by formal action of the Mayor and City Council. Fund balance commitments can only be removed or changed by the same action of the mayor and city council. Committed resources also include any contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – the portion of unrestricted fund balance that the City intends to be used for a specific purpose but are neither restricted nor committed. These are established by the City Council. It includes all remaining positive fund balance amounts that are reported in governmental funds, other than the General Fund, which have specific purposes and that are not classified as one of the previous classifications.

Unassigned – remaining unrestricted funds in excess of other categories in the General Fund and any residual deficits in any fund.

F. Taxes

On or before June 22 of each year, the City sets the property tax rate for various municipal purposes. If the City intends to increase property tax revenues above the tax rate of the previous year, state law requires the City to provide public notice to property owners and hold public hearings. When these special public hearings are necessary, the adoption of the final budget must be done before August 17. All property taxes levied by the City are assessed and collected by Utah County.

Taxes are levied as of January 1 and are due November 30; any delinquent taxes are subject to a penalty. Unless the delinquent taxes and penalties are paid before January 15, a lien is attached to the property, and the amount of taxes and penalties bears interest from January 1 until paid. Tax liens are placed on a property on January 1 following the due date of unpaid taxes. If after five years, delinquent taxes have not been paid, the County sells the property at a tax sale. Tax collections are remitted to the City from the County on a monthly basis.

Sales taxes are collected by the Utah State Tax Commission and remitted to the City monthly. Franchise taxes are collected by telephone, mobile phone, natural gas, electric utilities, and cable television companies and remitted to the City periodically.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Annual budgets are prepared and adopted, in accordance with State law, by the City Council on or before June 22 for the following fiscal year, beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in several different funds, including the General Fund, Special Revenue Funds and Enterprise Funds. Annual budgets are also adopted for capital projects which may include activities which overlap several fiscal years. The level of the City's budgetary control (that is, the level at which the City's expenditures cannot legally exceed the appropriated amounts) is established at the department level. Each department head is responsible to the Mayor and City Council for operating within the budget for their department. All annual budgets lapse at fiscal year end.

Utah State law prohibits the appropriation of General Fund balance until unrestricted fund balance (the total of committed, assigned, and unassigned fund balance) exceeds 5% of the General Fund revenues. Additionally, unrestricted fund balance is limited to 25% of the current year revenues not including any appropriations of fund balance. The City follows these procedures in accordance with Utah Code in establishing the budgetary data reflected in the financial statements:

- The City prepares its budgets on a GAAP basis.
- On or before the first regularly scheduled meeting of the Mayor and City Council in May, the finance director prepares a tentative budget for the ensuing fiscal year.
- The tentative budget as adopted by the Mayor and City Council is then made available to the public for inspection for a period of at least ten days prior to the adoption of the final budget.
- Prior to June 22, the budget is legally enacted through passage of a resolution.
- The City Council approves, by resolution, total budget appropriations only. The finance director is authorized to transfer any unexpended appropriation balances from one expenditure account to another within departments during the budget year. The originally adopted budget may be amended during the year. The City Council by resolution may transfer any unexpended appropriation balance from one department to another within the same fund. In order to increase expenditures in any fund the City must hold a public hearing in addition to passing a resolution.
- Unused appropriations for all annually budgeted funds lapse at the end of the fiscal year on June 30.
- Unused capital project fund appropriations are carried into the subsequent fiscal year.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 – DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Cash includes amounts in demand deposits as well as time deposits. Investments are stated at cost, which approximate fair value. Each fund's portion of this pool is displayed on the combined balance sheet as "cash and cash equivalents" which also includes cash accounts that are separately held by several of the City's funds.

Deposits – Utah State law requires that City funds be deposited with a "qualified depository" as defined by the Utah Money Management Act. "Qualified depository" includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements as defined in Rule 11 of the Utah Money Management Act. Rule 11 establishes the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and defines capital requirements which an institution must maintain to be eligible to accept public funds.

Investments – The City's investment policies are governed by State statutes. The City follows the requirements of the Utah Money Management Act (Utah Code Annotated 1953, Section 51, Chapter 7) in handling its depository and temporary investment transactions. The Money Management Act also defines the types of securities allowed as appropriate temporary investments for the City and the conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories or primary reporting dealers.

The City invests in the Public Treasurer's Investment Fund (PTIF) which is a voluntary external Local Governmental Investment Pool managed by the Utah State Treasurer's Office and is audited by the Utah State Auditor. No separate report as an external investment pool has been issued for the PTIF. The PTIF is not registered with the SEC as an investment company and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act, (Utah Code Title 51, Chapter 7). PTIF invests in high-grade securities which are delivered to the custody of the Utah State Treasurer, assuring a perfected interest in the securities, and, therefore, there is very little credit risk except in the most unusual and unforeseen circumstances. The maximum weighted average life of the portfolio does not exceed 90 days. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants on the ratio of the participant's share to the total funds in the PTIF based on the participant's average daily balance. The PTIF allocates income and issues statements on a monthly basis. Twice a year, at June 30 and December 31, which are the accounting periods for public entities, the investments are valued at fair value and participants are informed of the fair value valuation factor. Additional information is available at the Utah State Treasures' Office.

Deposits - Custodial Credit Risk – The custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be recovered. The Money Management Act requires that deposits be in a qualified depository whose deposits are insured by an agency of the federal government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

The deposits in the bank in excess of the insured amount are uninsured and uncollateralized. Deposits are not collateralized nor are they required to be by state statute. The deposits for the City at June 30, 2016 were \$3,487,368. Of these, \$2,987,368 were exposed to custodial credit risk because they were uninsured and uncollateralized.

Investments – Interest Rate Risk – The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, interest rate risk is managed by compliance to the Utah Money Management Act which provides guidance for handling depository and investing transactions in order to minimize interest rate risk. The City’s weighted average maturity for investments as of June 30, 2016 was less than one year.

Investments – Credit Risk – The City follows the requirements of the Utah Money Management Act (Section 51, Chapter 7 of the Utah Code) in handling its depository and investing transactions. City funds are deposited in qualified depositories as defined by the Act. The Act also authorizes the City to invest in the Utah Public Treasurer’s Investment Fund (PTIF), certificates of deposit, U.S. Treasury obligations, U.S. Agency Issues, high-grade commercial paper, bankers’ acceptances, repurchase agreements, corporate bonds, restricted mutual funds, and obligations of governmental entities within the State of Utah. The PTIF is invested in accordance with the Act. The State Money Management Council provides regulatory oversight for the PTIF. The degree of risk of the PTIF depends upon the underlying portfolio. The Act and Council rules govern the financial reporting requirements of qualified depositories in which public funds may be deposited and prescribe the conditions under which the designation of a depository shall remain in effect. The City has no other investment policy that would further limit its investment choices.

Investments - Custodial Credit Risk – Custodial credit risk for investments is the risk that, in the event of a failure of the counter party, the City will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The City does not have a formal policy for custodial credit risk.

As of June 30, 2016, the City had the following deposits and investments:

	Fair Value	Carrying Amount	Credit Rating (1)	Weighted Average Years to Maturity (2)
Cash on Deposit	\$ 3,523,606	\$ 3,523,606	N/A	N/A
Cash on Hand	2,900	2,900		
Total cash on hand and deposit	<u>\$ 3,526,506</u>	<u>\$ 3,526,506</u>		
Investments (3):				
Utah State Treasurer's Investment Pool	\$ 9,590,870	\$ 9,547,362	N/A	NA
Total investments	<u>\$ 9,590,870</u>	<u>\$ 9,547,362</u>		
Total cash and cash equivalents	<u>\$ 13,117,376</u>	<u>\$ 13,073,868</u>		
Portfolio weighted average maturity				N/A

(1) Ratings are provided where applicable to indicate associated **Credit Risk**. N/A indicates not applicable.

(2) **Interest Rate Risk** is estimated using the weighted average days to maturity.

(3) All investments are considered cash equivalents on the financial statements.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 – NOTES RECEIVABLE

Notes receivable consist of many individual notes with residents who have financed installation of fiber optic lines to their home from Utah Infrastructure Agency (UIA). Notes between the residents and the City were signed simultaneously with notes between the City and UIA. The notes receivable from the residents and the notes payable to UIA were both \$407,383 at June 30, 2016.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Due to/from Other Funds

Loans made between funds are reflected as "due to" or "due from" on the respective funds' Balance Sheet (governmental funds) and/or Statement of Net Position (business-type funds). As of June 30, 2016 due to and due from other funds were as follows:

	<u>Receivable</u>	<u>Payable</u>
Governmental Activities		
General Fund	\$ 856,923	\$ -
Debt Service	-	35,641
Non major governmental funds	8,330	85,870
Business-type Activities		
Storm Water	-	207,540
Recreation	-	536,202
	<u>\$ 865,253</u>	<u>\$ 865,253</u>

All loans are either payable or receivable to the General Fund. The above amounts will be repaid by the respective funds.

Transfers Between Funds

The City's interfund transfers for the year ended June 30, 2016 were:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Activities		
General Fund	\$ -	\$ 1,953,505
Redevelopment Agency	-	1,071,925
Debt Service	642,757	-
Capital projects funds - Public Safety Building	1,632,990	-
Non major governmental funds	5,000	111,327
Business-type Activities		
Storm Water	18,935	-
Recreation	837,075	-
	<u>\$ 3,136,757</u>	<u>\$ 3,136,757</u>

The City's interfund transfers are the result of transfers to the various funds to meet debt service obligations and fund capital acquisitions.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 – CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2016:

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Governmental Activities:				
Capital assets, not being depreciated:				
Land and collectibles	\$ 5,984,493	\$ -	\$ -	\$ 5,984,493
Water stock and rights	-	69,550	-	69,550
Construction in progress	271,620	1,621,776	(271,439)	1,621,957
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets, not being depreciated	6,256,113	1,691,326	(271,439)	7,676,000
Capital assets, being depreciated:				
Buildings	3,522,731	-	(100,204)	3,422,527
Infrastructure	30,883,750	1,526,067	-	32,409,817
Improvements other than buildings	5,536,248	-	-	5,536,248
Machinery and equipment	1,595,011	-	-	1,595,011
Vehicles	972,641	79,894	(73,436)	979,099
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets, being depreciated	42,510,381	1,605,961	(173,640)	43,942,702
Less accumulated depreciation for:				
Buildings	(1,066,925)	(90,110)	21,341	(1,135,694)
Infrastructure	(17,225,596)	(999,038)	-	(18,224,634)
Improvements other than buildings	(1,762,346)	(257,413)	-	(2,019,759)
Machinery and equipment	(1,440,703)	(34,818)	-	(1,475,521)
Vehicles	(462,513)	(119,454)	26,044	(555,923)
	<hr/>	<hr/>	<hr/>	<hr/>
Total accumulated depreciation	(21,958,083)	(1,500,833)	47,385	(23,411,531)
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets being depreciated, net	20,552,298	105,128	(126,255)	20,531,171
	<hr/>	<hr/>	<hr/>	<hr/>
Governmental Activities capital assets, net	<u>\$ 26,808,411</u>	<u>\$ 1,796,454</u>	<u>\$ (397,694)</u>	<u>\$ 28,207,171</u>

Depreciation expense was charged to functions/programs for the year ended June 30, 2016 is as follows:

Governmental Activities:	
General government	\$ 70,820
Public safety	131,661
Highways and public improvements	1,051,277
Parks and recreation	247,075
	<hr/>
Total depreciation expense - governmental activities	<u>\$ 1,500,833</u>

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 – CAPITAL ASSETS (Continued)

	Balance			Balance
	June 30, 2015	Additions	Deletions	June 30, 2016
Business-type Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,359,243	\$ -	\$ -	\$ 1,359,243
Water Stock	10,401,649	54,546	-	10,456,195
Construction in progress	5,924	252,169	-	258,093
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets, not being depreciated	11,766,816	306,715	-	12,073,531
Capital assets, being depreciated:				
Buildings	10,376,893	15,457	-	10,392,350
Telecom Infrastructure	38,230	43,776	-	82,006
Water system	15,336,087	432,164	-	15,768,251
Waste water system	13,767,851	262,952	-	14,030,803
Storm water system	11,766,641	328,139	-	12,094,780
Equipment	1,112,605	6,967	-	1,119,572
Vehicles	308,587	-	-	308,587
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets, being depreciated	52,706,894	1,089,455	-	53,796,349
Less accumulated depreciation for:				
Buildings	(1,557,359)	(259,729)	-	(1,817,088)
Telecom Infrastructure	-	(1,529)	-	(1,529)
Water system	(5,956,316)	(329,430)	-	(6,285,746)
Waste water system	(3,684,591)	(470,626)	-	(4,155,217)
Storm water system	(3,162,800)	(267,948)	-	(3,430,748)
Equipment	(798,858)	(53,057)	-	(851,915)
Vehicles	(256,992)	(16,084)	-	(273,076)
	<hr/>	<hr/>	<hr/>	<hr/>
Total accumulated depreciation	(15,416,916)	(1,398,403)	-	(16,815,319)
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets being depreciated, net	37,289,978	(308,948)	-	36,981,030
	<hr/>	<hr/>	<hr/>	<hr/>
Business-type Activities capital assets, net	<u>\$ 49,056,794</u>	<u>\$ (2,233)</u>	<u>\$ -</u>	<u>\$ 49,054,561</u>

Depreciation expense was charged to functions/programs for the year ended June 30, 2016 is as follows:

Business-type Activities	
Water	\$ 331,766
Waste water	473,666
Storm water	307,391
Recreation	284,051
Telecommunications	1,529
	<hr/>
Total depreciation expense - business-type activities	<u>\$ 1,398,403</u>

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 7 – DEFERRED INFLOWS OF RESOURCES – PROPERTY TAXES

In conjunction with GASB pronouncement 33, “Accounting and Financial Reporting for Nonexchange Transactions” the City has accrued property tax receivable and a deferred property tax revenue in the General Fund and Redevelopment Agency in the amounts of \$1,711,327 and \$29,000, respectively.

NOTE 8 – LONG-TERM DEBT

The following is a summary of long-term debt transactions of the City for the June 30, 2016:

	<u>Balance June 30, 2015</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2016</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds payable:					
Revenue bonds payable	\$ 1,742,383	\$ 2,600,000	\$ (146,593)	\$ 4,195,790	\$ 309,170
Total bonds payable	<u>1,742,383</u>	<u>2,600,000</u>	<u>(146,593)</u>	<u>4,195,790</u>	<u>309,170</u>
Notes payable and capital leases:					
Notes payable	70,000		(10,000)	60,000	10,000
Capital leases	428,568	79,894	(159,966)	348,496	109,677
Total notes payable and capital leases	<u>498,568</u>	<u>79,894</u>	<u>(169,966)</u>	<u>408,496</u>	<u>119,677</u>
Other liabilities:					
Compensated absences	160,024	117,341	(113,617)	163,748	117,991
Total other liabilities	<u>160,024</u>	<u>117,341</u>	<u>(113,617)</u>	<u>163,748</u>	<u>117,991</u>
Total Governmental activities long-term liabilities	<u>2,400,975</u>	<u>2,797,235</u>	<u>(430,176)</u>	<u>4,768,034</u>	<u>546,838</u>
Business-type Activities:					
Bonds payable:					
Revenue bonds	14,517,975	-	(539,095)	13,978,880	588,685
Plus: unamortized premiums	600,065	-	(78,265)	521,800	-
Total bonds payable	<u>15,118,040</u>	<u>-</u>	<u>(617,360)</u>	<u>14,500,680</u>	<u>588,685</u>
Notes payable and capital leases:					
Notes payable	2,313,835	22,200	(154,523)	2,181,512	131,548
Capital leases	242,674	-	(120,890)	121,784	39,522
Total notes payable and capital leases	<u>2,556,509</u>	<u>22,200</u>	<u>(275,413)</u>	<u>2,303,296</u>	<u>171,070</u>
Other liabilities:					
Compensated absences	71,351	34,279	(14,486)	91,144	73,914
Total other liabilities	<u>71,351</u>	<u>34,279</u>	<u>(14,486)</u>	<u>91,144</u>	<u>73,914</u>
Total Business-type activities long-term liabilities	<u>17,745,900</u>	<u>56,479</u>	<u>(907,259)</u>	<u>16,895,120</u>	<u>833,669</u>
Total long-term Liabilities	<u>\$ 20,146,875</u>	<u>\$ 2,853,714</u>	<u>\$ (1,337,435)</u>	<u>\$ 21,663,154</u>	<u>\$ 1,380,507</u>

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 – LONG-TERM DEBT (Continued)

Long-term debt at June 30, 2016 consists of the following:

GOVERNMENTAL ACTIVITIES

Revenue Bonds

The Sales Tax Revenue Bonds Series 2005 was issued for \$3,700,000 with interest at 3.75%. Debt service payments are made annually beginning December 2005 with the final payment due June 2025. The liability is split between Governmental and Proprietary funds in order to help finance the road, water and storm drain improvements of 700 North west of Geneva Road. The debt service is secured by sales tax revenues of the City but paid from road funds.

\$ 1,595,790

The Sales Tax Revenue Bonds Series 2016 was issued for \$2,600,000 with a rate between 1% and 2.45%. Debt service payments are made semi-annually beginning September 2016 with the final payment due March 2031. The liability is in the Governmental funds for the new Public Safety Building. The debt service is paid from sales tax revenues of the City and public safety impact fees.

2,600,000

Total Revenue Bonds - Governmental Activities

\$ 4,195,790

Notes Payable

The 2013 PRWUA Note Payable consisted of \$100,000 in debt issued for the purchase of Lindon View Park property. Debt service payments are made annually with interest at 0% from park impact fee revenues.

\$ 60,000

Total Notes Payable - Governmental Activities

\$ 60,000

Capital Leases

2016 Police Vehicle Lease was issued for original amount of \$79,894, with lease payments due in annual installments ranging from \$16,040 to \$17,743 including interest at 2.4% beginning March 2016, with the final payment due March 2020. The principal and interest payments are made from the General Fund revenues. The lease was used to finance police vehicles and replaced a prior police vehicle lease for vehicles that were traded in.

\$ 62,151

2014 Police Vehicle Lease was issued for original amount of \$480,520, with lease payments due in annual installments of \$101,166 including interest at 2.15% beginning December 2014, with the final payment due December 2018. The principal and interest payments are made from the General Fund revenues. The lease was used to finance police vehicles and replaced a prior police vehicle lease for vehicles that were traded in.

286,345

Total Capital Leases - Governmental Activities

\$ 348,496

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 – LONG-TERM DEBT (Continued)

BUSINESS-TYPE ACTIVITIES

Revenue Bonds

The Water Revenue Bonds, Series 2006, were issued for \$256,000 with interest at 5.0%. The bonds were issued to finance replacement of the waterline along 400 North Street. Debt service payments are made annually beginning September 2006 with the final payment due September 2016. Debt service payments are made from the revenues of the Water fund. \$ 31,574

The City entered into an agreement with the Central Utah Water Conservancy District (CUWCD), Central Utah Project (CUP), in August of 1997 for rights to 1,425 acre feet of water per year for 50 years starting in 1998. In January 2000, Lindon City received a grant of \$1,899,011 from CUWCD. As part of the terms of the grant, the City gave back rights to 500 acre feet, leaving the City with rights to 925 acre feet per year. Lindon City had deferred payments for 10 years. Debt service payments are made annually with interest at 3.222% beginning February 2008 with the final payment due February 2047. Debt service payments are made from the revenues of the Water fund. 2,766,095

The Sales Tax Revenue Bonds, Series 2005, were issued for \$3,700,000 with interest at 3.75%. Debt service payments are made annually beginning December 2005 with the final payment due June 2025. The liability is split between Governmental and Proprietary funds in order to help finance the road, water and storm water improvements of 700 North west of Geneva Road. The debt service is paid from sales tax revenues of the City and impact fees. 407,211

The Sales Tax Revenue Bonds, Series 2008, were issued in the amount of \$9,565,000 with coupon rates between 3.75% and 5.0%. Debt service is due in semi-annual installments beginning in July 2009 with the final payment due July 2033. Payments after July 2018 were refunded in advance using the proceeds of the Sales Tax Revenue Bonds, Series 2015. The principal portion refunded in advance and still outstanding as of the end of this fiscal year is \$7,030,000. Proceeds from the Series 2015 bond remain in escrow until the Series 2008 bonds can be called and refunded. This bond was issued to pay for the Aquatics Center. Debt service payments are made from sales tax revenues of the City. 925,000

The Waste Water Revenue Bonds Series 2011 consisted of \$3,000,000 with interest at 2.5%. The bonds were issued to finance additions and improvements to the waste water system. Debt service payments are made annually beginning July 2011 with the final payment due July 2031. Debt service payments are expected to be made from the Waste Water fund revenues and impact fees. 2,514,000

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 – LONG-TERM DEBT (Continued)

BUSINESS-TYPE ACTIVITIES (Continued)

Revenue Bonds (Continued)

The Sales Tax Revenue Refunding Bonds, Series 2015, were issued in the amount of \$7,470,000 with coupon rates between 2.0 and 4.0%. Debt service is due in semi-annual installments beginning July 2015 with the final payment due July 2033. This bond was issued to partially refund in advance the Sales Tax Revenue Bonds, Series 2008, which were originally issued to pay for the Aquatics Center. The total debt service refunded in advance was anticipated to be \$12,550,133, and total debt service for the new debt is \$12,065,423. The present value of debt service savings from the advance refunding is \$367,063. Debt service payments are expected to be made from the sales tax revenues of the City.

\$ 7,335,000

Total Revenue Bonds - Business-type Activities

\$ 13,978,880

Notes Payable

The 2010 Orem Sewer Expansion Note Payable consisted of \$2,217,241 principal with interest at 0%. The debt was issued to finance construction to increase waste water discharge capacity related to the expansion of the City of Orem's Water Reclamation Facility, with which the City contracts to process its waste water. Debt service payments are made annually beginning February 2013 with the final payment due February 2032. Debt service payments are made from the revenues of the Waste Water fund and impact fees.

\$ 1,774,129

The UIA Notes Payable consists of \$407,383 of debt payable to UIA for hookup costs of Lindon City residents to the fiber optic network, payable in monthly installments of \$25-\$30 over 10 or 20 years with interest between 6-8%. The City has recorded notes receivable from the Lindon City residents in the same amount. \$22,200 of new notes were added during the year under the same terms. The last note comes due in July 2036. The amounts payable to UIA are paid by Lindon City residents.

407,383

Total Notes Payable - Business-type Activities

\$ 2,181,512

Capital Leases

2014 Street Sweeper Lease was issued for original amount of \$197,750, with lease payments due in annual installments totaling \$42,798 including interest at 2.69% with payments beginning August 2014, with the final payment due August 2018. The principal and interest payments are made from the Storm Water fund revenues.

\$ 121,784

Total Capital Leases - Business-type Activities

\$ 121,784

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 – LONG-TERM DEBT (Continued)

The annual debt service requirements to maturity, both principal and interest, for long-term debt is as follows:

Year Ending June 30,	Governmental Activities	
	Revenue Bonds	
	Principal	Interest
2017	\$ 309,170	\$ 100,748
2018	314,747	94,260
2019	323,120	86,775
2020	331,494	78,776
2021	339,867	70,273
2022-2026	1,632,392	202,375
2027-2031	945,000	42,402
Total	<u>\$ 4,195,790</u>	<u>\$ 675,608</u>

Year Ending June 30,	Governmental Activities	
	Notes Payable	
	Principal	Interest
2017	\$ 10,000	\$ -
2018	10,000	-
2019	10,000	-
2020	10,000	-
2021	10,000	-
2022	10,000	-
Total	<u>\$ 60,000</u>	<u>\$ -</u>

Year Ending June 30,	Governmental Activities Capital Leases
2017	\$ 117,325
2018	115,622
2019	115,622
2020	16,040
Total minimum lease payments	364,609
Less: amount representing interest	<u>(16,113)</u>
Present value of net minimum lease payments	<u>\$ 348,496</u>

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 – LONG-TERM DEBT (Continued)

Year Ending June 30,	Business-type Activities	
	Revenue Bonds	
	Principal	Interest
2017	\$ 588,685	\$ 472,874
2018	578,251	452,271
2019	594,649	432,465
2020	617,104	408,715
2021	633,618	392,171
2022-2026	3,411,559	1,656,788
2027-2031	3,807,159	1,034,661
2032-2036	2,446,197	369,548
2037-2041	535,754	176,266
2042-2046	627,807	84,213
2047	138,097	4,449
	<u>13,978,880</u>	<u>\$ 5,484,421</u>
Plus: unamortized premium	521,800	
Total revenues bonds	<u>\$ 14,500,680</u>	

Year Ending June 30,	Business-type Activities	
	Notes Payable	
	Principal	Interest
2017	\$ 131,548	\$ 30,185
2018	132,992	28,666
2019	134,599	27,059
2020	136,325	25,333
2021	138,178	23,480
2022-2026	673,919	89,662
2027-2031	689,207	42,618
2032-2036	144,741	4,772
2037	3	24
	<u>\$ 2,181,512</u>	<u>\$ 271,799</u>

Year Ending June 30,	Business-type
	Activities
	Capital Leases
2017	\$ 42,798
2018	42,798
2019	42,798
Total minimum lease payments	128,394
Less: amount representing interest	(6,610)
Present value of net minimum lease payments	<u>\$ 121,784</u>

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 – LONG-TERM DEBT (Continued)

Assets acquired by capital lease for the year ended June 30, 2016, are as follows:

	<u>Governmental Activities</u>
Asset:	
Vehicles	\$ 560,414
Less: accumulated depreciation	(158,833)
Total	<u>\$ 401,581</u>
	<u>Business-Type Activities</u>
Asset:	
Water Meters	\$ 385,078
Less: accumulated depreciation	(48,103)
Total	<u>\$ 336,975</u>

Pledges of future revenues

The City has pledged various revenues as part of debts issued by the City. Information concerning the pledge revenues, by type, is shown below for the year ended June 30, 2016:

	<u>Sales Taxes</u>	<u>Water Revenues</u>	<u>Sewer Revenues</u>
Total future revenues pledged over the life of the debts	\$ 16,805,680	\$ 4,447,819	\$ 3,081,200
Revenues for the year ended June 30, 2016	\$ 3,611,839	\$ 1,942,822	\$ 1,461,593
Payments on debt from pledged revenues for the year ended June 30, 2016	\$ 908,660	\$ 175,557	\$ 192,850
Percent of current year revenues to total pledged revenues	21%	44%	47%

Conduit Debt

Lindon City has issued one industrial development revenue bond. This limited-obligation bond is for the express purpose of providing capital financing for the third party listed below. Although conduit debt obligations bear the name of Lindon City, the City has no obligation for the debt. The debt service payments are made monthly by the borrower directly to the lender.

Interstate Gratings Project West Ridge Investments borrowed \$3,500,000 at an interest rate of 4.75% on December 19, 2008 to fund the acquisition, construction and equipment of property. The amount of principal outstanding as of June 30, 2016 based on the amortization schedule is \$2,546,499. These bonds mature on December 10, 2018.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 – PENSION PLANS

Plan Description

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost sharing, public employee retirement system.
- The Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer retirement system;
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System); is a multiple-employer, cost sharing, public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The System's defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S. Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 – PENSION PLANS (Continued)

Benefits Provided

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of Service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending on the employer
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* With actuarial reductions

** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases no met may be carried forward to subsequent years.

Contributions

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates are as follows:

Utah Retirement Systems	Employee Paid	Paid by Employer for Employee	Employer Contribution Rates	Employer rate for 401(k) Plan
Contributory System				
111 - Local Governmental Division Tier 2	N/A	N/A	16.67%	1.78%
Noncontributory System				
15 - Local Governmental Division Tier 1	N/A	N/A	18.47%	N/A
Public Safety Retirement System				
43 - Other Division A with 2.5% COLA	N/A	N/A	34.04%	N/A

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 – PENSION PLANS (Continued)

For fiscal year ended June 30, 2016, the employer and employee contributions to the Systems were as follows:

	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 301,261	N/A
Public Safety System	271,935	\$ -
Tier 2 Public Employees System	<u>25,121</u>	<u>-</u>
Total Contributions	<u>\$ 598,317</u>	<u>\$ -</u>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, we reported a net pension asset of \$62 and a net pension liability of \$2,003,984.

	<u>Proportionate Share</u>	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>
Noncontributory System	0.1868318%	\$ -	\$ 1,057,185
Public Safety System	0.5285686%	-	946,799
Tier 2 Public Employees System	<u>0.0286081%</u>	<u>62</u>	<u>-</u>
Total Net Pension Asset / Liability		<u>\$ 62</u>	<u>\$ 2,003,984</u>

The net pension asset and liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2015 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2016, we recognized pension expense of \$515,533.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 – PENSION PLANS (Continued)

At June 30, 2016 we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 145,203
Changes in assumptions	-	122,653
Net difference between projected and actual earnings on pension plan	660,973	-
Changes in proportion and differences between contributions and	22,342	-
Contributions subsequent to the measurement date	301,262	-
Total	\$ 984,577	\$ 267,856

\$301,262 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2015.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows (inflows) of Resources
2016	\$ 77,865
2017	77,865
2018	104,207
2019	156,464
2020	(173)
Thereafter	(767)

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 Percent
Salary increases	3.50 – 10.50 percent, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2015, valuation were based on the results of an actual experience study for the five year period ending December 31, 2013.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 – PENSION PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	40%	7.06%	2.82%
Debt securities	20%	0.80%	0.16%
Real Assets	13%	5.10%	0.66%
Private equity	9%	11.30%	1.02%
Absolute return	18%	3.15%	0.57%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		5.23%
	Inflation		2.75%
	Expected arithmetic nominal return		7.98%

The 7.50% assumed investment rate of return is comprised of an inflation rate of 2.75%, a real return of 4.75% that is net of investment expense.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Asset and Liability to Changes in the Discount Rate

The following presents the proportionate share of the net pension liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 – PENSION PLANS (Continued)

System	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Noncontributory System	\$ 2,233,727	\$ 1,057,185	\$ 75,008
Public Safety System	2,004,921	946,799	85,293
Tier 2 Public Employees System	11,452	(62)	(8,790)
Total	<u>\$ 4,250,100</u>	<u>\$ 2,003,922</u>	<u>\$ 151,511</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contributions Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457 (b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

Lindon City participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- * 401(k) Plan
- * 457 (b) Plan
- * Roth IRA Plan
- * Traditional IRA Plan

System	Year Ended June 30,	Employee paid Contributions	Employer paid Contributions*
Defined Contribution System:			
457 Plan	2016	\$ 43,517	\$ -
	2015	56,681	-
	2014	50,597	-
401(k) Plan	2016	126,100	116,591
	2015	131,924	136,330
	2014	118,447	145,149
Roth IRA Plan	2016	4,097	N/A
	2015	10,273	N/A
	2014	12,857	N/A
Traditional IRA Plan	2016	4,062	N/A
	2015	-	N/A
	2014	-	N/A

* The employer paid 401(k) contributions include the totals paid for employees enrolled in the Tier 2 Defined Contribution 401(k) Plan.

LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 – REDEVELOPMENT AGENCY

For the year ended June 30, 2016, the following activity occurred in the Lindon City Redevelopment Agency:

Tax increment collected from taxing agencies for project areas as follows:

State Street	\$ 186,268
District #3	852,914
	<hr/>
Total tax increment collected	<u>\$ 1,039,182</u>

Amounts expended for:

Site improvements and preparation costs	\$ 177,134
Administrative costs	214,561
Tax increment paid to other entities	175,743
Transfers out for capital improvements	1,071,925
	<hr/>
Total amounts expended by RDA	<u>\$ 1,639,363</u>

Outstanding bonds and loans to finance RDA projects	<u>\$ -</u>
---	-------------

NOTE 11 – COMMITMENTS AND CONTINGENCIES

The City had four outstanding commitments as of June 30, 2016. Those were with Warner and Associates for the construction of the new Public Safety Building, Skip Dunn and Sons Excavating for the 200 S waterline project, Staker Parson Companies for the RDA District 3 street improvements, and with Big T Recreation for the construction of the Meadow Park Pavilion.

NOTE 12 – INTERLOCAL AGREEMENTS

The City is one of 11 founding members of the Utah Telecommunications Open Infrastructure Agency (UTOPIA), an interlocal cooperative agreement organized under the laws of the State of Utah. UTOPIA was created to design, finance, build, operate, and maintain an open, wholesale, public and telecommunication infrastructure that delivers high-speed connections to every home and business in the member communities. UTOPIA issues annual audited financial statements which are available either from UTOPIA or the Utah State Auditor.

The City is a pledging member who has pledged sales and use tax revenues to partially guarantee payment of UTOPIA's bonds. In return for the pledge, the City will be among the first cities to receive UTOPIA's services. In December 2011, UTOPIA issued an \$185,000,000 revenue refunding bond, which will become due in June 2040. The debt service payments will be made by the 11 pledging members according to their respective percentages up to a specific dollar amount. The City's percentage of the Debt Service Reserve shortfall is 3.08% with a yearly liability limit set at a maximum of \$427,697 for the coming year ended June 30, 2017. Any bonds or debt issued or incurred by UTOPIA will not constitute debt of the City.

**LINDON CITY CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 12 – INTERLOCAL AGREEMENTS (Continued)

The City has made the pledged payments to UTOPIA for debt service beginning in fiscal year 2010. Pledge payments made during the year ended June 30, 2016 totaled \$419,311. The aggregate amount of pledges paid to UTOPIA totals \$2,525,534 as of June 30, 2016. This amount (plus accrued interest of \$49,876) has been recorded as a note payable by UTOPIA to the City. The City believes that repayment is unlikely and has expensed the amounts as incurred.

The City is also one of eight founding members of the Utah Infrastructure Agency (UIA), an interlocal cooperative agreement organized in July of 2010 under the laws of the State of Utah. Like UTOPIA, UIA was organized to provide for acquisition, construction, and installation of advanced communication lines, improvements, and facilities. The City has pledged franchise tax revenues to ensure that UIA fulfills its revenue requirement from the bond agreements, which is that UIA must have revenue equal to the operations and maintenances expenses and the capital costs in a fiscal year. In the event that there is an operations expense (OpEx) shortfall, the City has agreed to lend UIA its franchise tax revenues. The percentage of the City's share of the shortfall pledge is 3.35% with a yearly liability limit set at a maximum of \$172,516. The City has agreed by resolution to loan some funding to UIA to cover a portion of their OpEx shortfall. Pledge payments made for the OpEx shortfall during the years ended June 30, 2016 and 2015 totaled \$0 and \$0, respectively. The aggregate amount of OpEx pledges paid to UIA totals \$118,155 as of June 30, 2016. This amount (plus accrued interest of \$1,770) has been recorded as a note payable by UIA to the City. The City believes that repayment is unlikely and has expensed the amounts as incurred. UIA's annual audited financial statements are available either from UIA or the Utah State Auditor.

NOTE 13 – RISK MANAGEMENT

The City is exposed to various risks of loss including third party claims; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is insured by Utah Local Government Trust for liability and property.

Real property is either self-insured or insured through commercial policies. Where possible and appropriate, in contractual transactions with other persons or entities, responsibility for damages is transferred to the other party or person(s) that perform work for the City.

The City is insured by Utah Local Government Trust for worker's compensation claims. The coverage is \$100,000 per incident with no deductible. No claims exceeded this coverage in any of the three prior years.

REQUIRED SUPPLEMENTARY INFORMATION

LINDON CITY CORPORATION
SCHEDULE OF PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
December 31, 2015
Last 10 Fiscal Years *

	Year Ended December 31,	Noncontributory	Public Safety	Tier 2 Public
		Retirement System	System	Employees Retirement
Proportion of the net pension liability (asset)	2015	0.1806246%	0.5264068%	0.0280976%
	2016	0.1868318%	0.5285686%	0.0286081%
Proportionate share of the net pension liability (asset)	2015	\$ 784,315	\$ 662,000	\$ (851)
	2016	\$ 1,057,185	\$ 946,799	\$ (62)
Covered-employee payroll	2015	\$ 1,539,768	\$ 947,778	\$ 138,033
	2016	\$ 1,598,054	\$ 969,178	\$ 184,788
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2015	50.90%	69.80%	-0.60%
	2016	66.15%	97.69%	-0.03%
Plan fiduciary net position as a percentage percentage of its covered-employee payroll	2015	90.2%	90.5%	103.5%
	2016	87.8%	87.1%	100.2%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the net pension liability (asset) in their RSI. The schedule will need to be built prospectively.

LINDON CITY CORPORATION
SCHEDULE OF CONTRIBUTIONS
December 31, 2015
Last 10 Fiscal Years *

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contribuions as a percentage of covered employee payroll
Noncontributory System	2014	\$ 263,744	\$ 263,744	\$ -	\$ 1,531,094	17.23%
	2015	\$ 289,568	\$ 289,568	\$ -	\$ 1,569,067	18.45%
	2016	\$ 301,261	\$ 301,261	\$ -	\$ 1,631,346	18.47%
Public Safety System	2014	\$ 243,575	\$ 243,575	\$ -	\$ 919,147	26.50%
	2015	\$ 271,983	\$ 271,983	\$ -	\$ 966,099	28.15%
	2016	\$ 271,935	\$ 271,935	\$ -	\$ 974,419	27.91%
Tier 2 Public Employees System*	2014	\$ 12,233	\$ 12,233	\$ -	\$ 87,438	13.99%
	2015	\$ 26,830	\$ 26,830	\$ -	\$ 179,586	14.94%
	2016	\$ 25,121	\$ 25,121	\$ -	\$ 168,485	14.91%

* Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. The schedule will need to be built prospectively. Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues.

** Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

LINDON CITY CORPORATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2016

Changes of Assumptions

The following assumption changes were adopted from the most recent actuarial experience study. There was a decrease in the wage inflation assumption for all employee groups from 3.75% to 3.50%. Also there was a modification to the rate of salary increases for most groups. The payroll growth assumption was decreased from 3.5% to 3.25%. There was an improvement in the post retirement mortality assumption for female educators and minor adjustments to the pre retirement mortality assumption.

There were additional changes to certain demographic assumptions that generally resulted in: (1) more members are anticipated to terminate employment prior to retirement, (2) slightly fewer members are expected to become disabled, and (3) members are expected to retire at a slightly later age.

SUPPLEMENTAL INFORMATION

LINDON CITY CORPORATION
**COMBINING BALANCE SHEET – NON-MAJOR
 GOVERNMENTAL FUNDS**
 June 30, 2016

	Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	P.A.R.C. Tax Fund	General Capital Projects	
ASSETS			
Accounts receivable	\$ 86,692	\$ -	\$ 86,692
Restricted cash and cash equivalents	473,973	704,095	1,178,068
Due from other funds	-	8,330	8,330
Total Assets	\$ 560,665	\$ 712,425	\$ 1,273,090
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 30,893	\$ 5,899	\$ 36,792
Due to other funds	85,870	-	85,870
Total Liabilities	116,763	5,899	122,662
Fund Balances:			
Restricted for:			
Impact fees and future development	-	704,095	704,095
Assigned, reported in:			
P.A.R.C. tax fund	443,902	-	443,902
Capital projects	-	2,431	2,431
Total Fund Balances	443,902	706,526	1,150,428
Total Liabilities and Fund Balances	\$ 560,665	\$ 712,425	\$ 1,273,090

LINDON CITY CORPORATION
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – NON-MAJOR
GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2016

	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	P.A.R.C. Tax Fund	General Capital Projects	
Revenues:			
Impact fees	\$ -	\$ 262,500	\$ 262,500
P.A.R.C. Tax	497,163	-	497,163
Interest	2,475	4,416	6,891
Total Revenues	<u>499,638</u>	<u>266,916</u>	<u>766,554</u>
Expenditures:			
Current:			
Parks and recreation	236,465	-	236,465
Capital outlay	-	104,421	104,421
Total Expenditures	<u>236,465</u>	<u>104,421</u>	<u>340,886</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>263,173</u>	<u>162,495</u>	<u>425,668</u>
Other Financing Sources (Uses):			
Transfers in	-	5,000	5,000
Transfers out	(101,327)	(10,000)	(111,327)
Total Other Financing Sources (Uses)	<u>(101,327)</u>	<u>(5,000)</u>	<u>(106,327)</u>
Net Change in Fund Balances	161,846	157,495	319,341
Fund Balances, Beginning	<u>282,056</u>	<u>549,031</u>	<u>831,087</u>
Fund Balances, Ending	<u>\$ 443,902</u>	<u>\$ 706,526</u>	<u>\$ 1,150,428</u>

LINDON CITY CORPORATION
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES – BUDGET AND ACTUAL – MAJOR
 GOVERNMENTAL FUND – DEBT SERVICE FUND**
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Difference from Final Budget
	Original	Final		
Expenditures:				
General government	419,311	419,311	419,311	-
Debt service:				
Principal	156,593	156,593	156,593	-
Interest	66,853	66,853	66,853	-
Total Expenditures	<u>642,757</u>	<u>642,757</u>	<u>642,757</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(642,757)</u>	<u>(642,757)</u>	<u>(642,757)</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers in	642,757	642,757	642,757	-
Total Other Financing Sources (Uses)	<u>642,757</u>	<u>642,757</u>	<u>642,757</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances, Beginning	-	-	-	-
Fund Balances, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LINDON CITY CORPORATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – MAJOR
GOVERNMENTAL FUND – CAPITAL PROJECTS FUND PUBLIC
SAFETY BUILDING

For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Difference from Final Budget
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 4,582	\$ (4,582)
Total Revenues	<u>-</u>	<u>-</u>	<u>4,582</u>	<u>(4,582)</u>
Expenditures:				
Debt service:				
Financing costs	-	62,500	62,200	300
Capital outlay	1,700,000	1,238,265	1,446,935	(208,670)
Total Expenditures	<u>1,700,000</u>	<u>1,300,765</u>	<u>1,509,135</u>	<u>(208,370)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,700,000)</u>	<u>(1,300,765)</u>	<u>(1,504,553)</u>	<u>(212,952)</u>
Other Financing Sources (Uses):				
Proceeds from issuance of debt	3,000,000	2,600,000	2,600,000	-
Transfers in	230,000	1,282,990	1,632,990	(350,000)
Total Other Financing Sources (Uses)	<u>3,230,000</u>	<u>3,882,990</u>	<u>4,232,990</u>	<u>(350,000)</u>
Net Change in Fund Balances	1,530,000	2,582,225	2,728,437	(562,952)
Fund Balances, Beginning	-	-	-	-
Fund Balances, Ending	<u>\$ 1,530,000</u>	<u>\$ 2,582,225</u>	<u>\$ 2,728,437</u>	<u>\$ (562,952)</u>

LINDON CITY CORPORATION
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE – BUDGET AND ACUTAL – NON-MAJOR
 GOVERNMENTAL FUND – P.A.R.C. TAX SPECIAL REVENUE FUND**
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Difference from Final Budget
	Original	Final		
Revenues:				
P.A.R.C. Tax	\$ 460,000	\$ 500,000	\$ 497,163	\$ 2,837
Interest	800	2,400	2,475	(75)
Total Revenues	460,800	502,400	499,638	2,762
Expenditures:				
Parks and recreation	275,320	338,920	236,465	102,455
Total Expenditures	275,320	338,920	236,465	102,455
Excess (Deficiency) of Revenues Over (Under) Expenditures	185,480	163,480	263,173	(99,693)
Other Financing Sources (Uses):				
Transfers out	(95,870)	(115,870)	(101,327)	(14,543)
Total Other Financing Sources (Uses)	(95,870)	(115,870)	(101,327)	(14,543)
Net Change in Fund Balances	89,610	47,610	161,846	114,236
Fund Balances, Beginning	282,056	282,056	282,056	-
Fund Balances, Ending	\$ 371,666	\$ 329,666	\$ 443,902	\$ 114,236

LINDON CITY CORPORATION
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE – BUDGET AND ACTUAL – NON-MAJOR
 GOVERNMENTAL FUND – CAPITAL PROJECTS FUND**
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Difference from Final Budget
	Original	Final		
Revenues:				
Impact Fees	\$ 125,000	\$ 252,000	\$ 262,500	\$ (10,500)
Interest	1,500	4,000	4,416	(416)
Total Revenues	<u>126,500</u>	<u>256,000</u>	<u>266,916</u>	<u>(10,916)</u>
Expenditures:				
Capital outlay	120,000	319,000	104,421	214,579
Total Expenditures	<u>120,000</u>	<u>319,000</u>	<u>104,421</u>	<u>214,579</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,500</u>	<u>(63,000)</u>	<u>162,495</u>	<u>203,663</u>
Other Financing Sources (Uses):				
Transfers in	-	5,000	5,000	-
Transfers out	(10,000)	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net Change in Fund Balances	(3,500)	(68,000)	157,495	203,663
Fund Balances, Beginning	<u>549,031</u>	<u>549,031</u>	<u>549,031</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 545,531</u>	<u>\$ 481,031</u>	<u>\$ 706,526</u>	<u>\$ 203,663</u>

LINDON CITY CORPORATION
**COMBINING STATEMENT OF NET POSITION – NON-MAJOR
 PROPRIETARY FUNDS**

June 30, 2016

	Business-type Activities - Enterprise Funds		Total Nonmajor Proprietary Funds
	Waste Collection Fund	Telecommunications Fund	
Assets:			
Current Assets:			
Cash and cash equivalents	\$ 107,065	\$ 1,704	\$ 108,769
Accounts receivable, net	40,821	4,653	45,474
Total Current Assets	147,886	6,357	154,243
Noncurrent Assets:			
Notes receivable	-	407,383	407,383
Capital assets, net of accumulated depreciation:			
Telecom Infrastructure	-	80,477	80,477
Total Noncurrent Assets	-	487,860	487,860
Total Assets	\$ 147,886	\$ 494,217	\$ 642,103
Liabilities:			
Current Liabilities:			
Accounts payable	\$ 34,604	\$ 2,733	\$ 37,337
Current portion of long-term debt	-	20,770	20,770
Total Current Liabilities	34,604	23,503	58,107
Noncurrent Liability			
Long-term debt, net of current portion	-	386,613	386,613
Total Noncurrent Liability	-	386,613	386,613
Total Liabilities	34,604	410,116	444,720
Net Position:			
Net investment in capital assets	-	80,477	80,477
Unrestricted	113,282	3,624	116,906
Total Net Position	113,282	84,101	197,383
Total Liabilities and Net Position	\$ 147,886	\$ 494,217	\$ 642,103

LINDON CITY CORPORATION
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION – NON-MAJOR PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2016

	Business-type Activities - Enterprise Funds		Total Nonmajor Proprietary Funds
	<u>Waste Collection Fund</u>	<u>Telecommunications Fund</u>	
Operating Revenues:			
Service fees	\$ 431,193	\$ 53,818	\$ 485,011
Total Operating Revenues	<u>431,193</u>	<u>53,818</u>	<u>485,011</u>
Operating Expenses:			
Salaries and wages	16,780	2,500	19,280
Materials, supplies, and services	389,387	51,423	440,810
Depreciation expense	-	1,529	1,529
Total Operating Expenses	<u>406,167</u>	<u>55,452</u>	<u>461,619</u>
Operating Income (loss)	<u>25,026</u>	<u>(1,634)</u>	<u>23,392</u>
Income (Loss) Before Transfers and Capital Contributions	<u>25,026</u>	<u>(1,634)</u>	<u>23,392</u>
Capital contributions	-	43,776	43,776
Changes in Net Position	25,026	42,142	67,168
Net Position, Beginning	<u>88,256</u>	<u>41,959</u>	<u>130,215</u>
Net Position, Ending	<u>\$ 113,282</u>	<u>\$ 84,101</u>	<u>\$ 197,383</u>

LINDON CITY CORPORATION
COMBINING STATEMENT OF CASH FLOWS – NON-MAJOR
PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2016

	Business-type Activities - Enterprise Funds		Total Nonmajor Proprietary Funds
	<u>Waste Collection Fund</u>	<u>Telecommunications Fund</u>	
Cash Flows From Operating Activities:			
Receipts from customers and users	\$ 431,042	\$ 53,915	\$ 484,957
Payments to suppliers	(387,690)	(48,690)	(436,380)
Payments to employees and related benefits	(16,780)	(2,500)	(19,280)
Net cash from operating activities	<u>26,572</u>	<u>2,725</u>	<u>29,297</u>
Cash Flows From Non-Capital Financing Activities:			
Loans from (payments to) other funds	-	(1,021)	(1,021)
Payments received on note from residents	-	43,745	43,745
Principal paid on note for residential connections	-	(43,745)	(43,745)
Net cash from non-capital financing activities	<u>-</u>	<u>(1,021)</u>	<u>(1,021)</u>
Net Increase (Decrease) In Cash	26,572	1,704	28,276
Cash and Cash Equivalents At Beginning of Year	<u>80,493</u>	<u>-</u>	<u>80,493</u>
Cash and Cash Equivalents At End of Year	<u>\$ 107,065</u>	<u>\$ 1,704</u>	<u>\$ 108,769</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:			
Operating income (loss)	\$ 25,026	\$ (1,634)	\$ 23,392
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Depreciation expense	-	1,529	1,529
(Increase) Decrease in accounts receivable	(151)	97	(54)
Increase (Decrease) in accounts payable	1,697	2,733	4,430
Net cash from operating activities	<u>\$ 26,572</u>	<u>\$ 2,725</u>	<u>\$ 29,297</u>
Noncash investing, capital, and financing activities:			
Contributions from developers	\$ -	\$ 43,776	\$ 43,776
Increase to UIA notes payable and receivable	-	22,200	22,200

STATISTICAL SECTION

Schedule 1
Lindon City Corporation
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental activities										
Net investment in capital assets	\$ 15,326,513	\$ 23,800,677	\$ 24,554,661	\$ 25,173,729	\$ 26,642,523	\$ 25,894,349	\$ 26,348,062	\$ 26,013,206	\$ 24,567,459	\$ 25,248,679
Restricted	2,300,938	2,160,894	1,919,213	3,681,647	3,288,071	3,337,296	1,099,461	1,242,928	1,155,176	2,707,164
Unrestricted	3,233,932	3,804,641	2,717,139	974,579	801,307	762,567	3,143,717	2,415,698	2,266,253	2,645,842
Total governmental activities net assets	<u>20,861,383</u>	<u>29,768,220</u>	<u>29,191,013</u>	<u>29,829,955</u>	<u>30,731,901</u>	<u>29,994,212</u>	<u>30,591,240</u>	<u>29,671,832</u>	<u>27,988,888</u>	<u>30,601,685</u>
Business-type activities										
Net investment in capital assets	23,070,795	27,429,937	28,615,934	29,147,158	28,625,987	29,440,855	31,648,427	32,039,492	31,811,173	32,657,968
Restricted	744,096	1,169,959	1,277,978	1,142,918	1,265,871	984,830	1,189,253	1,188,889	823,261	1,142,178
Unrestricted	1,696,585	1,871,422	988,636	1,283,993	2,687,594	2,542,313	893,512	1,173,286	2,739,612	2,913,077
Total business-type activities net assets	<u>25,511,476</u>	<u>30,471,318</u>	<u>30,882,548</u>	<u>31,574,069</u>	<u>32,579,452</u>	<u>32,967,998</u>	<u>33,731,192</u>	<u>34,401,667</u>	<u>35,374,046</u>	<u>36,713,223</u>
Primary government										
Net investment in capital assets	38,397,308	51,230,614	53,170,595	54,320,887	55,268,510	55,335,204	57,996,489	58,052,698	56,378,632	57,906,647
Restricted	3,045,034	3,330,853	3,197,191	4,824,565	4,553,942	4,322,126	2,288,714	2,431,817	1,978,437	3,849,342
Unrestricted	4,930,517	5,676,063	3,705,775	2,258,572	3,488,901	3,304,880	4,037,229	3,588,984	5,005,865	5,558,919
Total primary government net assets	<u>\$ 46,372,859</u>	<u>\$ 60,237,530</u>	<u>\$ 60,073,561</u>	<u>\$ 61,404,024</u>	<u>\$ 63,311,353</u>	<u>\$ 62,962,210</u>	<u>\$ 64,322,432</u>	<u>\$ 64,073,499</u>	<u>\$ 63,362,934</u>	<u>\$ 67,314,908</u>

Schedule 2
Lindon City Corporation
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental activities:										
General government	\$ 2,333,583	\$ 2,336,916	\$ 2,290,386	\$ 2,557,443	\$ 2,379,690	\$ 2,739,323	\$ 2,903,618	\$ 3,158,062	\$ 2,725,191	\$ 2,218,700
Public Safety	1,757,197	2,564,032	3,620,281	3,463,961	3,443,846	3,570,719	3,718,666	3,685,970	3,861,734	3,979,670
Streets and Highways	1,689,359	1,837,792	2,945,905	2,291,864	2,235,869	2,329,918	2,250,021	2,209,585	2,054,293	1,603,555
Parks and recreation	471,751	637,136	490,080	456,958	476,011	469,752	490,908	735,528	857,127	871,990
Interest on long-term debt	402,629	269,622	235,390	207,195	178,414	164,534	130,456	118,558	95,433	148,817
Total governmental activities expenses	<u>6,654,519</u>	<u>7,645,498</u>	<u>9,582,042</u>	<u>8,977,420</u>	<u>8,713,830</u>	<u>9,274,246</u>	<u>9,493,669</u>	<u>9,907,703</u>	<u>9,593,778</u>	<u>8,822,732</u>
Business-type activities:										
Water Utility	1,034,574	1,166,207	1,128,159	1,070,405	1,118,571	1,032,175	1,175,460	1,174,078	1,291,078	1,644,391
Waste Water	856,342	891,194	912,420	892,513	774,933	943,929	959,522	1,028,189	1,307,048	1,654,403
Storm Water	396,846	471,950	462,119	525,849	512,750	492,691	775,143	568,308	640,826	782,488
Solid Waste	285,343	306,921	340,770	340,546	370,620	354,845	338,739	385,960	388,263	406,167
Recreation	-	-	495,790	1,199,893	1,225,602	1,297,679	1,369,782	1,519,649	1,556,772	1,479,852
Telecommunications	-	-	-	-	-	-	44,421	43,905	43,066	55,452
Total business-type activities expenses	<u>2,573,105</u>	<u>2,836,272</u>	<u>3,339,258</u>	<u>4,029,206</u>	<u>4,002,476</u>	<u>4,121,319</u>	<u>4,663,067</u>	<u>4,720,089</u>	<u>5,227,053</u>	<u>6,022,753</u>
Total primary government expenses	<u>\$ 9,227,624</u>	<u>\$ 10,481,770</u>	<u>\$ 12,921,300</u>	<u>\$ 13,006,626</u>	<u>\$ 12,716,306</u>	<u>\$ 13,395,565</u>	<u>\$ 14,156,736</u>	<u>\$ 14,627,792</u>	<u>\$ 14,820,831</u>	<u>\$ 14,845,485</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,151,140	\$ 1,057,794	\$ 768,689	\$ 911,640	\$ 852,252	\$ 769,361	\$ 956,700	\$ 1,069,810	\$ 1,528,161	\$ 1,401,679
Parks and recreation	-	-	-	-	-	-	60,870	103,378	60,005	82,515
Operating grants and contributions	168,544	3,359,115	25,403	-	146,049	71,974	686,319	95,864	1,911,409	893,566
Capital grants and contributions	1,006,332	5,432,836	925,187	973,749	1,823,781	625,029	360,096	343,943	362,702	1,895,402
Total governmental activities revenues	<u>2,326,016</u>	<u>9,849,745</u>	<u>1,719,279</u>	<u>1,885,389</u>	<u>2,822,082</u>	<u>1,466,364</u>	<u>2,063,985</u>	<u>1,612,995</u>	<u>3,862,277</u>	<u>4,273,162</u>
Business-type activities:										
Charges for services:										
Water Utility	2,028,148	1,560,716	1,513,091	1,580,249	1,573,510	1,555,430	1,625,822	1,664,217	1,727,987	1,942,822
Waste Water	1,091,071	1,183,022	965,448	987,338	1,020,119	1,122,403	1,211,931	1,264,370	1,399,884	1,461,593
Storm Water	323,626	337,311	352,574	366,028	415,227	443,198	415,580	424,247	489,124	582,808
Solid Waste	295,887	316,397	354,429	366,157	369,809	391,982	382,234	415,724	420,807	431,193
Aquatics Center	-	-	151,055	478,506	451,196	464,650	483,042	454,749	504,725	536,940
Telecommunications	-	-	-	-	-	-	41,869	46,043	49,051	53,818
Operating grants and contributions	-	-	-	560,000	87,850	11,210	-	63,401	5,835	24,357
Capital grants and contributions	1,054,720	4,400,922	1,087,238	511,953	900,476	270,673	1,040,780	543,489	1,492,425	1,469,940
Total business-type activities revenues	<u>4,793,452</u>	<u>7,798,368</u>	<u>4,423,835</u>	<u>4,850,231</u>	<u>4,818,187</u>	<u>4,259,546</u>	<u>5,201,258</u>	<u>4,876,240</u>	<u>6,089,838</u>	<u>6,503,471</u>
Total primary government program revenues	<u>\$ 7,119,468</u>	<u>\$ 17,648,113</u>	<u>\$ 6,143,114</u>	<u>\$ 6,735,620</u>	<u>\$ 7,640,269</u>	<u>\$ 5,725,910</u>	<u>\$ 7,265,243</u>	<u>\$ 6,489,235</u>	<u>\$ 9,952,115</u>	<u>\$ 10,776,633</u>
Net (Expense)/Revenue										
Governmental activities	\$ (4,328,503)	\$ 2,204,247	\$ (7,862,763)	\$ (7,092,031)	\$ (5,891,748)	\$ (7,807,882)	\$ (7,429,684)	\$ (8,294,708)	\$ (5,731,501)	\$ (4,549,570)
Business-type activities	2,220,347	4,962,096	1,084,577	821,025	815,711	138,227	538,191	156,151	862,785	480,718
Total primary govt net (expense)/revenue	<u>\$ (2,108,156)</u>	<u>\$ 7,166,343</u>	<u>\$ (6,778,186)</u>	<u>\$ (6,271,006)</u>	<u>\$ (5,076,037)</u>	<u>\$ (7,669,655)</u>	<u>\$ (6,891,493)</u>	<u>\$ (8,138,557)</u>	<u>\$ (4,868,716)</u>	<u>\$ (4,068,852)</u>

Schedule 2
Lindon City
Changes in Net Position (continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	\$ 1,961,186	\$ 2,020,414	\$ 2,119,754	\$ 2,973,029	\$ 2,880,001	\$ 2,930,475	\$ 3,124,819	\$ 3,164,300	\$ 2,252,637	\$ 2,165,857
Sales taxes	3,253,435	3,067,758	2,543,777	2,346,438	2,485,410	2,770,958	2,989,353	3,193,638	3,467,260	3,611,839
Franchise taxes	1,056,906	1,080,511	1,197,828	1,397,295	1,436,983	1,471,554	1,547,616	1,587,931	1,582,506	1,625,755
Other taxes	-	-	-	-	-	-	-	117,404	475,198	497,163
Earnings on investments	470,503	259,195	103,487	34,396	21,463	31,045	21,727	18,320	16,548	61,268
Miscellaneous	114,609	217,535	628,442	840,397	161,294	126,334	5,641	4,828	-	-
Gain (loss) on disposal of capital assets	18,249	12,254	-	8,230	(6,788)	(19,826)	-	6,448	(2,063,907)	56,495
Transfers In (Out)	(91,084)	42,914	685,097	130,603	(184,668)	(244,051)	(222,780)	(683,448)	(346,722)	(856,010)
Total governmental activities	<u>6,783,804</u>	<u>6,700,581</u>	<u>7,278,385</u>	<u>7,730,388</u>	<u>6,793,695</u>	<u>7,066,489</u>	<u>7,466,376</u>	<u>7,409,421</u>	<u>5,383,520</u>	<u>7,162,367</u>
Business-type activities										
Earnings on investments	36,301	40,660	33,512	5,113	5,004	6,265	2,223	1,427	959	2,449
Gain (loss) on disposal of capital assets	10,000	-	-	-	-	-	-	45,000	-	-
Transfers In (Out)	91,084	(42,914)	(685,097)	(130,603)	184,668	244,051	222,780	683,448	346,722	856,010
Total business-type activities	<u>137,385</u>	<u>(2,254)</u>	<u>(651,585)</u>	<u>(125,490)</u>	<u>189,672</u>	<u>250,316</u>	<u>225,003</u>	<u>729,875</u>	<u>347,681</u>	<u>858,459</u>
Total primary government	<u>\$ 6,921,189</u>	<u>\$ 6,698,327</u>	<u>\$ 6,626,800</u>	<u>\$ 7,604,898</u>	<u>\$ 6,983,367</u>	<u>\$ 7,316,805</u>	<u>\$ 7,691,379</u>	<u>\$ 8,139,296</u>	<u>\$ 5,731,201</u>	<u>\$ 8,020,826</u>
Change in Net Position										
Governmental activities	\$ 2,455,301	\$ 8,904,828	\$ (584,378)	\$ 638,357	\$ 901,947	\$ (741,393)	\$ 36,692	\$ (885,287)	\$ (347,981)	\$ 2,612,797
Business-type activities	2,357,732	4,959,842	432,992	695,535	1,005,383	388,543	763,194	886,026	1,210,466	1,339,177
Total primary government	<u>\$ 4,813,033</u>	<u>\$ 13,864,670</u>	<u>\$ (151,386)</u>	<u>\$ 1,333,892</u>	<u>\$ 1,907,330</u>	<u>\$ (352,850)</u>	<u>\$ 799,886</u>	<u>\$ 739</u>	<u>\$ 862,485</u>	<u>\$ 3,951,974</u>

Schedule 3
Lindon City Corporation
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 150,228	\$ 21,199	\$ 57,285	\$ 2,897	\$ 35,053	\$ 3,500
Restricted	892,026	959,114	423,343	1,790,155	1,358,910	1,103,557	732,703	522,458	388,727	330,843
Assigned	-	-	-	-	-	-	-	-	-	490,959
Unassigned	2,082,918	2,967,147	2,178,775	860,501	762,679	991,942	1,322,074	1,049,337	1,733,178	2,404,141
Total general fund	<u>2,974,944</u>	<u>3,926,261</u>	<u>2,602,118</u>	<u>2,650,656</u>	<u>2,271,817</u>	<u>2,116,698</u>	<u>2,112,062</u>	<u>1,574,692</u>	<u>2,156,958</u>	<u>3,229,443</u>
All Other Governmental Funds										
Restricted	1,408,912	1,201,780	1,495,870	1,891,492	1,929,161	2,233,739	382,666	720,470	766,449	2,376,321
Committed	-	-	-	-	17,071	-	-	-	-	-
Assigned	-	-	-	-	-	-	1,885,144	1,542,736	1,829,089	2,681,822
Unassigned	1,229,826	925,887	648,446	227,818	-	18,571	-	(15,952)	-	-
Total all other governmental funds	<u>2,638,738</u>	<u>2,127,667</u>	<u>2,144,316</u>	<u>2,119,310</u>	<u>1,946,232</u>	<u>2,252,310</u>	<u>2,267,810</u>	<u>2,247,254</u>	<u>2,595,538</u>	<u>5,058,143</u>
Total governmental funds	<u>\$ 5,613,682</u>	<u>\$ 6,053,928</u>	<u>\$ 4,746,434</u>	<u>\$ 4,769,966</u>	<u>\$ 4,218,049</u>	<u>\$ 4,369,008</u>	<u>\$ 4,379,872</u>	<u>\$ 3,821,946</u>	<u>\$ 4,752,496</u>	<u>\$ 8,287,586</u>

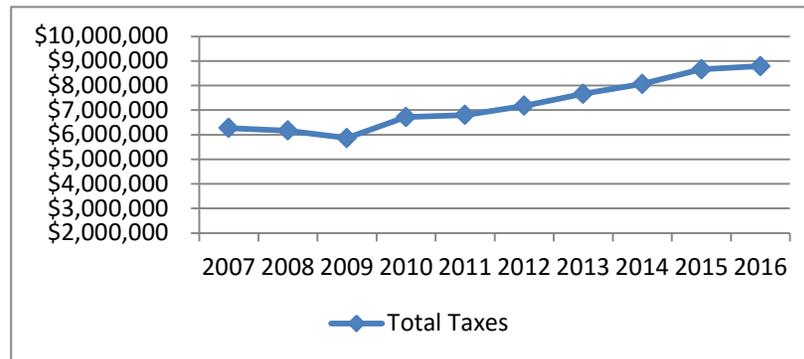
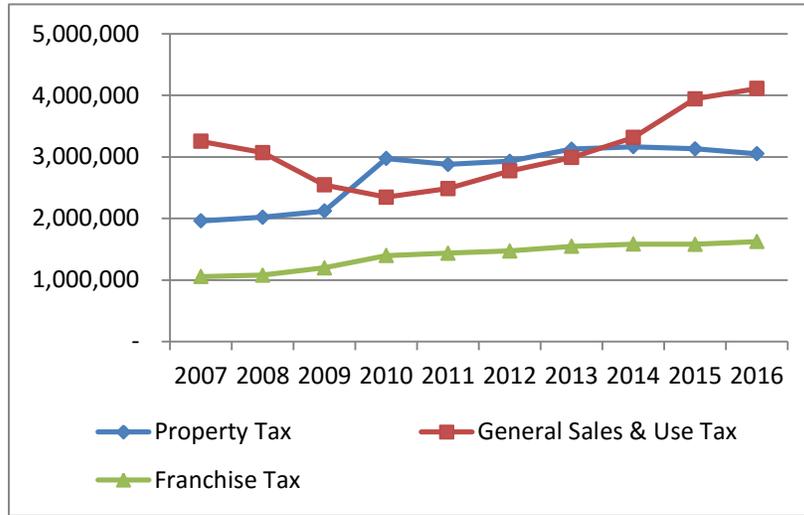
Schedule 4
Lindon City Corporation
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes	\$ 6,271,527	\$ 6,168,683	\$ 5,861,359	\$ 6,716,762	\$ 6,802,394	\$ 7,172,987	\$ 7,662,067	\$ 8,076,758	\$ 7,777,601	\$ 7,900,725
Licenses, fees and permits	395,342	450,350	219,475	227,804	226,138	199,211	224,767	278,381	494,080	638,662
Intergovernmental	529,058	3,730,952	373,920	355,764	525,982	434,963	370,826	354,048	1,261,905	1,279,570
Charges for services	110,645	121,493	92,221	133,246	95,683	80,254	105,761	154,908	217,809	343,158
Fines and forfeitures	573,741	412,485	415,898	496,903	436,573	400,540	339,795	355,214	346,747	360,413
Impact fees	71,412	73,466	41,095	53,687	93,858	89,356	143,260	233,066	390,718	345,051
Miscellaneous revenue	619,800	497,203	731,929	900,783	182,757	157,379	231,284	174,755	155,360	203,118
Total revenues	<u>8,571,525</u>	<u>11,454,632</u>	<u>7,735,897</u>	<u>8,884,949</u>	<u>8,363,385</u>	<u>8,534,690</u>	<u>9,077,760</u>	<u>9,627,130</u>	<u>10,644,220</u>	<u>11,070,697</u>
Expenditures										
General government	2,090,154	2,022,439	2,108,076	2,375,009	2,213,932	2,583,957	2,786,458	3,049,019	2,677,529	2,171,958
Public Safety	1,754,723	2,559,545	3,491,239	3,310,791	3,310,792	3,427,846	3,999,640	3,638,227	4,312,240	3,908,473
Streets and public works	671,138	747,968	1,567,055	905,282	927,415	988,713	1,324,125	1,375,298	1,150,542	610,688
Parks and recreation	471,568	642,646	488,217	457,402	476,217	467,133	496,469	539,480	670,526	669,161
Capital outlay	3,753,886	3,822,209	1,381,344	724,246	1,175,916	126,842	474,506	339,106	119,007	1,728,490
Debt Service										
Principal retirement	3,826,164	936,148	891,651	996,074	868,256	527,273	788,873	559,268	1,111,604	316,303
Interest and fiscal charges	416,357	279,203	244,971	230,435	174,707	162,134	131,423	121,646	97,820	74,967
Cost of issuance	-	-	-	-	-	-	-	-	-	62,200
Total expenditures	<u>12,983,990</u>	<u>11,010,158</u>	<u>10,172,553</u>	<u>8,999,239</u>	<u>9,147,235</u>	<u>8,283,898</u>	<u>10,001,494</u>	<u>9,622,044</u>	<u>10,139,268</u>	<u>9,542,240</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,412,465)</u>	<u>444,474</u>	<u>(2,436,656)</u>	<u>(114,290)</u>	<u>(783,850)</u>	<u>250,792</u>	<u>(923,734)</u>	<u>5,086</u>	<u>504,952</u>	<u>1,528,457</u>
Other Financing Sources (Uses)										
Issuance of new debt	298,590	-	425,305	6,633	416,601	34,295	528,029	73,436	480,520	2,679,894
Sale of capital assets	-	-	-	-	-	-	234,763	47,000	291,800	182,749
Transfers in	3,774,749	2,237,405	2,811,530	1,958,819	2,699,894	1,781,997	1,835,947	1,844,039	2,158,536	2,280,747
Transfers out	(3,865,833)	(2,194,491)	(2,126,433)	(1,828,216)	(2,884,562)	(2,026,048)	(2,058,727)	(2,527,487)	(2,505,258)	(3,136,757)
Grants and contributions	(135,612)	(47,143)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>71,894</u>	<u>(4,229)</u>	<u>1,110,402</u>	<u>137,236</u>	<u>231,933</u>	<u>(209,756)</u>	<u>540,012</u>	<u>(563,012)</u>	<u>425,598</u>	<u>2,006,633</u>
Net change in fund balances	<u><u>\$(4,340,571)</u></u>	<u><u>\$ 440,245</u></u>	<u><u>\$(1,326,254)</u></u>	<u><u>\$ 22,946</u></u>	<u><u>\$(551,917)</u></u>	<u><u>\$ 41,036</u></u>	<u><u>\$(383,722)</u></u>	<u><u>\$(557,926)</u></u>	<u><u>\$ 930,550</u></u>	<u><u>\$ 3,535,090</u></u>
Ratio of total debt service to noncapital expenditures	46.0%	16.9%	12.9%	14.8%	13.1%	8.5%	9.7%	7.3%	12.1%	5.8%

**Schedule 5
Lindon City Corporation
Tax Revenues by Source
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>General Sales & Use Tax</u>	<u>Franchise Tax</u>	<u>Total Taxes</u>
2007	1,961,186	3,253,436	1,056,907	\$ 6,271,528
2008	2,020,414	3,067,758	1,080,511	\$ 6,168,683
2009	2,119,755	2,543,776	1,197,828	\$ 5,861,359
2010	2,973,030	2,346,438	1,397,295	\$ 6,716,763
2011	2,878,835	2,485,409	1,436,983	\$ 6,801,227
2012	2,930,474	2,770,958	1,471,554	\$ 7,172,986
2013	3,124,819	2,989,633	1,547,626	\$ 7,662,078
2014	3,164,300	3,314,644	1,584,339	\$ 8,063,283
2015	3,131,900	3,942,822	1,582,143	\$ 8,656,865
2016	3,050,812	4,109,422	1,625,446	\$ 8,785,681

Growth
2007-2016 55.6% 26.3% 53.8% 40.1%



Schedule 6
Lindon City Corporation
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	Lindon City		Overlapping Rates			Total
	Direct Sales Tax Rate ^{(1) (2)}	PARC Tax Rate ⁽³⁾	State of Utah	Utah County	Mass Transit	
2007	1.0%	0.0%	4.75%	0.25%	0.50%	6.50%
2008	1.0%	0.0%	4.65%	0.25%	0.55%	6.45%
2009	1.0%	0.0%	4.70%	0.25%	0.80%	6.75%
2010	1.0%	0.0%	4.70%	0.25%	0.80%	6.75%
2011	1.0%	0.0%	4.70%	0.25%	0.80%	6.75%
2012	1.0%	0.0%	4.70%	0.25%	0.80%	6.75%
2013	1.0%	0.0%	4.70%	0.25%	0.80%	6.75%
2014	1.0%	0.1%	4.70%	0.25%	0.80%	6.85%
2015	1.0%	0.1%	4.70%	0.25%	0.80%	6.85%
2016	1.0%	0.1%	4.70%	0.25%	0.80%	6.85%

Source: Utah State Tax Commission

Note: Overlapping rates are those of other governments and agencies that apply to taxable sales within the City.

⁽¹⁾ Of the City direct sales tax assessed by municipalities within the state, 50 percent is distributed by the State of Utah based on point of sale and 50 percent is pooled and distributed to municipalities based on population. Because Lindon has a high sales tax base, but a relatively lower population, Lindon City actually receives less than 1% of the sales tax assessed locally.

⁽²⁾ The State of Utah determines the City's direct sales tax rate. The Utah State Tax Commission collects and distributes sales tax.

⁽³⁾ Voters approved a 0.1% Park, Arts, Recreation and Cultural (PARC) Tax on November 5, 2013 that went into effect on April, 1, 2014.

Schedule 7
Lindon City Corporation
Direct Taxable Sales by Category
Last Ten Years

Fiscal Year	Category				Total	City Direct Sales Tax Rate ⁽¹⁾
	Retail	Services	Manufacturing & Construction	Other		
2007	280,607,724	49,471,674	49,718,319	62,548,252	\$ 442,345,969	1%
2008	256,024,717	56,551,923	46,944,458	50,740,470	\$ 410,261,568	1%
2009	218,810,059	45,984,925	60,869,742	30,776,417	\$ 356,441,143	1%
2010	216,897,067	64,638,082	28,835,790	30,533,444	\$ 340,904,383	1%
2011	223,198,565	64,910,551	39,324,699	32,026,714	\$ 359,460,529	1%
2012	249,327,384	68,335,065	49,508,795	29,203,084	\$ 396,374,328	1%
2013	285,626,210	78,171,468	40,215,298	37,243,410	\$ 441,256,386	1%
2014	311,749,521	91,164,931	33,762,415	38,560,217	\$ 475,237,084	1%
2015	319,110,005	104,604,811	40,837,189	52,218,615	\$ 516,770,620	1%
2016	324,193,529	113,830,281	43,740,546	62,012,789	\$ 543,777,145	1%

Source: Utah State Tax Commission

⁽¹⁾ Of the City direct sales tax assessed by municipalities within the state, 50 percent is distributed by the State of Utah based on point of sale and 50 percent is pooled and distributed to municipalities based on population. Because Lindon has a high sales tax base, but a relatively lower population, Lindon City actually receives less than 1% of the sales tax assessed locally. Lindon City's actual sales tax collection is illustrated below. See Schedule 23 for information on Lindon's population.

Schedule 8
Lindon City Corporation
Principal Sales Tax Payers
Current Year and Nine Years Ago

Taxpayer	2016			2007		
	Sales Tax⁽¹⁾	Rank	% of Total Sales Tax⁽¹⁾	Sales Tax⁽¹⁾	Rank	% of Total Sales Tax⁽¹⁾
Walmart Supercenter	N/A	1	N/A	N/A	1	N/A
Home Depot	N/A	2	N/A	N/A	2	-
Murdock Hyundai	N/A	3	N/A	N/A		N/A
Mercedes Benz of Lindon	N/A	4	N/A	N/A	9	-
Sunroc Corp.	N/A	5	N/A	N/A	4	N/A
Stock Building Supply West	N/A	6	N/A	N/A	6	N/A
Burton Lumber	N/A	7	N/A	N/A	5	N/A
Larry H. Miller Lexus of Lindon	N/A	8	N/A	N/A	8	-
Wheeler Machinery	N/A	9	N/A	N/A	3	N/A
Siemens Energy	N/A	10	N/A	N/A		-
Low Book Sales	N/A		-	N/A	7	N/A
Utah Auto Sales	N/A		-	N/A	10	N/A
Total	\$1,844,220		51.06%	\$ 1,799,234		55.31%

Source: Utah State Tax Commission

⁽¹⁾ Sales tax information is considered proprietary and cannot be shown by individual payer, so the group is shown in the aggregate.

Schedule 9
Lindon City Corporation
Direct and Overlapping Property Tax Rates
Last Ten Calendar Years
Per \$1000 of assessed value

Calendar Year ⁽¹⁾	Lindon City ⁽²⁾			Alpine School District	Utah County	Central Utah Water Conservancy District	Other	Total for District 80 ⁽³⁾	Northern Utah County Water Conservancy District	Total for District 85 ⁽³⁾
	General Fund	Debt Service Fund	Total							
2007	1.390	-	1.390	6.937	0.843	0.302	0.157	9.629	0.022	9.651
2008	1.296	-	1.296	7.057	0.809	0.286	0.296	9.744	0.022	9.766
2009	1.686	-	1.686	7.541	0.878	0.400	0.325	10.830	0.024	10.854
2010	1.873	-	1.873	8.220	1.108	0.421	0.186	11.808	0.026	11.834
2011	2.080	-	2.080	8.812	1.143	0.436	0.199	12.670	0.028	12.698
2012	2.107	-	2.107	8.828	1.324	0.455	0.000	12.714	0.029	12.743
2013	2.043	-	2.043	8.699	1.259	0.446	0.000	12.447	0.028	12.475
2014	1.862	-	1.862	8.096	1.149	0.422	0.000	11.529	0.025	11.554
2015	1.741	-	1.741	8.177	0.870	0.405	0.000	11.193	0.024	11.217
2016	1.630	-	1.630	7.718	1.038	0.400	0.011	10.797	0.023	10.820

Source: Utah County Treasurer

Note: Overlapping property tax rates are those of other governments and agencies that apply to property owners within the City. Property taxes are assessed, collected and distributed to the appropriate entities by Utah County on a calendar year basis rather than a July 1 to June 30 fiscal year. Property taxes are due in November each year.

⁽¹⁾ Assessed values are reported by Utah County on a calendar year basis rather than a July 1 to June 30 fiscal year.

⁽²⁾ The City's certified property tax rate may be increased only by a majority vote of the city council, after holding one or more truth-in-taxation public hearings.

⁽³⁾ There are two taxing districts in Lindon City. Most of the city is in District 80 with a portion of the west side in District 85, which has an additional assessment from the North Utah County Water Conservancy District.

Schedule 10
Lindon City Corporation
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Calendar Years

	Taxable Value for Calendar Year ⁽¹⁾										% of T.V.
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Real Property											
Primary residential	339,486,276	463,722,212	499,930,257	397,920,733	383,047,566	349,532,361	349,642,818	374,446,395	413,684,962	470,173,498	40.0%
Secondary residential	-	723,014	1,658,538	34,144,657	28,864,361	25,277,602	5,045,997	4,631,800	4,382,400	3,337,600	0.3%
Commercial and industrial	258,612,454	313,642,919	379,072,017	505,386,753	470,496,111	442,362,264	408,776,653	415,871,293	438,947,092	464,981,771	39.5%
Farmland Assessment Act (FAA) and agricultural	1,193,566	919,745	900,361	832,467	709,632	1,134,946	1,146,035	648,024	937,943	1,156,431	0.1%
Unimproved non FAA	12,133,974	15,779,000	10,780,850	9,184,064	5,315,664	5,385,709	61,446,839	63,479,353	65,645,866	85,376,530	7.3%
Total real property	611,426,270	794,786,890	892,342,023	947,468,674	888,433,334	823,692,882	826,058,342	859,076,865	923,598,263	1,025,025,830	87.1%
Personal Property											
Primary mobile homes	330,119	295,702	278,505	270,124	283,776	259,513	159,917	156,705	154,176	154,176	0.0%
Secondary mobile homes	-	-	-	-	-	-	-	-	-	-	0.0%
Other business	75,049,840	87,506,535	116,602,566	122,686,607	101,773,831	104,021,873	117,538,872	114,538,534	107,342,224	122,122,996	10.4%
SCME	-	-	-	-	-	-	-	-	828	828	0.0%
Total personal property	75,379,959	87,802,237	116,881,071	122,956,731	102,057,607	104,281,386	117,698,789	114,695,239	107,497,228	122,278,000	10.4%
Centrally Assessed	10,077,174	12,962,836	13,281,661	13,281,661	13,242,831	13,488,692	13,601,195	15,116,696	18,539,075	20,776,923	1.8%
Motor Vehicle Value	8,221,383	7,960,263	7,816,003	8,606,176	8,141,246	7,877,813	7,965,637	8,335,007	8,366,295	8,535,556	0.7%
Total Taxable Assessed Value	705,104,786	903,512,226	1,030,320,758	1,092,313,242	1,011,875,018	949,340,773	965,323,963	997,223,807	1,058,000,861	1,176,616,309	100.0%
Estimated Actual Value	983,136,382	1,283,163,247	1,439,582,472	1,418,105,761	1,325,509,752	1,235,534,124	1,251,526,201	1,303,717,252	1,396,596,519	1,561,429,860	
Assessed Value as a % of Actual Value	71.7%	70.4%	71.6%	77.0%	76.3%	76.8%	77.1%	76.5%	75.8%	75.4%	
Total Direct Tax Rate	0.001702	0.001390	0.001296	0.001686	0.001873	0.002080	0.002107	0.002043	0.001862	0.001741	

Source: Utah State Tax Commission - Property Tax Division

⁽¹⁾ Assessed values are reported by Utah County on a calendar year basis rather than a July 1 to June 30 fiscal year.

Notes: Utah County reassesses property in Lindon every five years, on average. The county assesses property at approximately 55% of actual value for primary residential and mobile home property and 100% of actual value for all other categories. Estimated actual taxable value is calculated by dividing taxable assessed value by those percentages.

SCME = Semiconductor Manufacturing Equipment

Schedule 11
Lindon City Corporation
Property Tax Levies and Collections
Last Ten Calendar Years

Calendar Year⁽¹⁾	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Taxes Collected
2006	1,066,862	987,293	92.54%	80,749	1,068,042	100.11%
2007	1,148,235	1,036,773	90.29%	68,743	1,105,516	96.28%
2008	1,197,213	1,052,432	87.91%	71,723	1,124,155	93.90%
2009	1,549,138	1,380,012	89.08%	102,110	1,482,122	95.67%
2010	1,671,383	1,472,780	88.12%	108,380	1,581,160	94.60%
2011	1,755,106	1,563,596	89.09%	155,669	1,719,265	97.96%
2012	1,828,894	1,624,324	88.81%	177,117	1,801,441	98.50%
2013	1,841,495	1,669,184	90.64%	259,754	1,928,938	104.75%
2014	1,973,877	1,836,385	93.03%	114,964	1,951,349	98.86%
2015	2,048,423	1,868,954	91.24%	141,044	2,009,998	98.12%

Source: Utah County Treasurer

⁽¹⁾ Assessed values are reported by Utah County on a calendar year basis rather than a July 1 to June 30 fiscal year.

Schedule 12
Lindon City Corporation
Principal Property Tax Payers
Current Year and Nine Years Ago

Property Owner ⁽²⁾	2015 ⁽¹⁾			2006 ⁽¹⁾		
	Rank	Assessed Valuation	Percent of Total Assessed Valuation	Rank	Assessed Valuation	Percent of Total Assessed Valuation
Mecca Holdings LLC	1	\$ 43,045,700	3.75%			0.00%
Stag II Lindon LLC	2	\$ 18,844,604	1.64%			0.00%
Walmart Stores Inc.	3	\$ 16,200,000	1.41%	2	\$ 13,756,593	2.00%
M S Industrial Properties LLC	4	\$ 15,723,700	1.37%	10	\$ 4,919,088	0.72%
MS Business Properties Group	5	\$ 10,927,300	0.95%			0.00%
Shadow Mountain Industrial Prop.	6	\$ 10,465,912	0.91%			0.00%
Pacificorp	7	\$ 9,775,482	0.85%			0.00%
BAT Investments LC	8	\$ 8,756,200	0.76%	5	\$ 7,523,845	1.10%
Gateway Technology Center LLC	9	\$ 8,594,100	0.75%	7	\$ 6,369,500	0.93%
HD Development of Maryland Inc.	10	\$ 8,512,000	0.74%	6	\$ 6,619,084	0.96%
Canopy Properties Inc.				1	\$ 15,382,106	2.24%
GNL Lindon LLC				3	\$ 10,400,000	1.51%
Miller Family Real Estate LLC				4	\$ 10,269,261	1.50%
Olsen Enterprises Inc.				8	\$ 5,949,001	0.87%
Network LLC				9	\$ 5,018,000	0.73%
Total		\$ 150,844,998	13.15%		86,206,478	6.85%

Source: Utah County Clerk/Auditor

⁽¹⁾ Assessed values are reported by Utah County on a calendar year basis rather than a July 1 to June 30 fiscal year.

Schedule 13
Lindon City Corporation
Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year Ending	Taxable Value⁽¹⁾	Debt Limit (4%)	Total debt applicable to limit⁽²⁾	Legal debt margin	Percentage of Debt to Debt Limit
2007	686,806,229	\$ 27,472,249	-	\$ 27,472,249	0.00%
2008	882,589,127	\$ 35,303,565	-	\$ 35,303,565	0.00%
2009	1,009,223,094	\$ 40,368,924	-	\$ 40,368,924	0.00%
2010	1,070,425,405	\$ 42,817,016	-	\$ 42,817,016	0.00%
2011	990,490,941	\$ 39,619,638	-	\$ 39,619,638	0.00%
2012	927,974,268	\$ 37,118,971	-	\$ 37,118,971	0.00%
2013	943,757,131	\$ 37,750,285	-	\$ 37,750,285	0.00%
2014	973,772,104	\$ 38,950,884	-	\$ 38,950,884	0.00%
2015	1,031,095,491	\$ 41,243,820	-	\$ 41,243,820	0.00%
2016	1,147,303,830	\$ 45,892,153	-	\$ 45,892,153	0.00%

Source: Utah State Tax Commission - Property Tax Division

⁽¹⁾ Taxable values are for the calendar year ending within that fiscal year. For example, 2014FY has valuations for 2013CY.

⁽²⁾ Debt margin applies only to general obligation bonds, which Lindon City does not have.

Schedule 14
Lindon City Corporation
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Fiscal Year Ending June 30									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Activities										
General Obligation Debt	-	-	-	-	-	-	-	-	-	-
RDA Revenue Bonds	2,555,000	2,294,000	2,024,000	1,743,000	1,450,000	1,171,000	882,000	581,000	-	-
MBA Revenue Bonds	1,215,000	927,000	629,000	320,000	-	-	-	-	-	-
Sales Tax Revenue Bonds	2,740,648	2,631,500	2,518,369	2,400,457	2,278,562	2,151,887	2,020,431	1,884,196	1,742,383	4,195,790
Road Excise Tax Revenue Bonds	226,000	46,000	-	-	-	-	-	-	-	-
Special Assessment Bonds	470,000	372,000	301,000	90,000	60,000	30,000	-	-	-	-
Notes Payable	-	-	-	-	-	-	90,000	80,000	70,000	60,000
Capital Leases	-	-	331,785	261,256	341,694	262,171	365,434	326,838	428,568	348,496
Total Governmental Activities Debt	<u>7,206,648</u>	<u>6,270,500</u>	<u>5,804,154</u>	<u>4,814,713</u>	<u>4,130,256</u>	<u>3,615,058</u>	<u>3,357,865</u>	<u>2,872,034</u>	<u>2,240,951</u>	<u>4,604,286</u>
Business-Type Activities										
Water Revenue Bonds	4,349,201	4,023,950	3,780,470	3,499,261	3,333,281	3,254,377	3,172,442	3,087,368	2,998,986	2,907,234
Sewer Revenue Bonds	-	-	-	-	3,000,000	2,883,000	2,763,000	2,640,000	2,514,000	2,514,000
Storm Water Revenue Bonds	511,184	490,826	469,725	447,732	424,996	401,369	376,850	351,439	324,988	297,646
Aquatics Center Bonds	-	-	10,365,000	10,054,000	9,819,000	9,537,000	9,121,000	8,689,000	8,680,000	8,260,000
Notes Payable	-	-	-	-	2,217,241	2,217,241	2,512,526	2,410,832	2,313,835	2,181,512
Capital Leases	120,902	61,549	-	-	385,075	313,266	238,943	359,769	242,674	121,784
Total Business-Type Activities Debt	<u>4,981,287</u>	<u>4,576,325</u>	<u>14,615,194</u>	<u>14,000,993</u>	<u>19,179,593</u>	<u>18,606,252</u>	<u>18,184,761</u>	<u>17,538,408</u>	<u>17,074,483</u>	<u>16,282,176</u>
Total Primary Government	<u>\$ 12,187,935</u>	<u>\$ 10,846,825</u>	<u>\$ 20,419,348</u>	<u>\$ 18,815,706</u>	<u>\$ 23,309,849</u>	<u>\$ 22,221,310</u>	<u>\$ 21,542,626</u>	<u>\$ 20,410,441</u>	<u>\$ 19,315,434</u>	<u>\$ 20,886,462</u>
% of Personal Income⁽¹⁾	6.23%	5.22%	9.07%	8.02%	10.24%	9.96%	8.91%	7.94%	7.77%	8.48%
Debt Per Capita⁽¹⁾	\$ 1,249	\$ 1,082	\$ 1,993	\$ 1,798	\$ 2,315	\$ 2,207	\$ 2,082	\$ 1,955	\$ 1,820	\$ 1,948

⁽¹⁾ See Schedule 22 for personal income and population data.

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Schedule 15
Lindon City Corporation
Direct and Overlapping Governmental Activities Debt
As of June 30, 2016

Entity ⁽¹⁾	2015 Taxable Assessed Property Value	Percentage Applicable to Lindon Citizens ⁽²⁾	Entity's General Obligation Debt Outstanding	Amount Applicable to Lindon Citizens
Direct Debt:				
Lindon City	\$ 1,168,080,753	100.00%	\$ -	\$ -
Overlapping Debt:				
CUWCD ⁽³⁾	131,011,302,965	0.89%	236,649,820	\$ 2,109,941
Utah County	32,066,332,864	3.64%	-	\$ -
Alpine School District	20,233,373,995	5.77%	375,435,000	\$ 21,674,012
Total Overlapping Debt				<u>\$ 23,783,953</u>
Total Direct and Overlapping Debt				<u>\$ 23,783,953</u>
Total Direct and Overlapping Debt Per Capita				<u>\$ 2,241.44</u>

Sources: Property Tax Division of the Utah State Tax Commission and entities' financial records.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Lindon. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

⁽¹⁾ The State of Utah's general obligation debt is not included in overlapping debt because the State does not currently levy property tax for payment of its general obligation bonds.

⁽²⁾ The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by dividing the City's taxable assessed value by each overlapping unit's total taxable assessed value.

⁽³⁾ Central Utah Water Conservance District (CUWCD) encompasses all or a portion of eight counties in Utah.

Schedule 16
Lindon City Corporation
Pledged-Revenue Coverage
Sales Tax Revenue Bonds
Last Ten Fiscal Years

Fiscal Year	Sales Tax Revenue	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2007	\$ 3,253,040	\$ 132,000	\$ 133,950	\$ 265,950	12.23
2008	\$ 3,067,413	\$ 137,000	\$ 129,000	\$ 266,000	11.53
2009	\$ 2,543,455	\$ 142,000	\$ 123,863	\$ 265,863	9.57
2010	\$ 2,346,215	\$ 459,000	\$ 738,705	\$ 1,197,705	1.96
2011	\$ 2,485,202	\$ 388,000	\$ 571,960	\$ 959,960	2.59
2012	\$ 2,770,804	\$ 441,000	\$ 542,737	\$ 983,737	2.82
2013	\$ 2,989,353	\$ 581,000	\$ 523,558	\$ 1,104,558	2.71
2014	\$ 3,193,638	\$ 603,000	\$ 501,257	\$ 1,104,257	2.89
2015	\$ 3,467,260	\$ 627,000	\$ 478,104	\$ 1,105,104	3.14
2016	\$ 3,611,839	\$ 604,000	\$ 298,960	\$ 902,960	4.00

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Schedule 17
Lindon City Corporation
Pledged-Revenue Coverage
Excise Tax Road Bonds
Last Ten Fiscal Years

Fiscal Year	Excise Tax Revenue	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2007	\$ 354,028	\$ 180,000	\$ 6,529	\$ 186,529	1.90
2008	\$ 365,709	\$ 46,000	\$ 472	\$ 46,472	7.87
2009	-	-	-	-	-
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Schedule 18
Lindon City Corporation
Pledged-Revenue Coverage
Revenue Refunding Bonds
Last Ten Fiscal Years

Fiscal Year	Gross Revenues	Operating Expenses⁽¹⁾	Net Revenue Available	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2007	\$ 753,791	\$ 98,257	\$ 655,535	\$ 250,000	\$ 109,956	\$ 359,956	1.82
2008	\$ 756,636	\$ 103,889	\$ 652,747	\$ 261,000	\$ 100,156	\$ 361,156	1.81
2009	\$ 904,738	\$ 144,054	\$ 760,685	\$ 270,000	\$ 89,925	\$ 359,925	2.11
2010	\$ 1,313,465	\$ 663,535	\$ 649,930	\$ 281,000	\$ 79,341	\$ 360,341	1.80
2011	\$ 1,130,505	\$ 699,333	\$ 431,172	\$ 293,000	\$ 68,326	\$ 361,326	1.19
2012	\$ 1,085,568	\$ 513,413	\$ 572,154	\$ 279,000	\$ 56,840	\$ 335,840	1.70
2013	\$ 1,169,443	\$ 527,502	\$ 641,940	\$ 289,000	\$ 45,903	\$ 334,903	1.92
2014	\$ 1,157,638	\$ 836,648	\$ 320,990	\$ 301,000	\$ 34,574	\$ 335,574	0.96
2015	\$ 1,053,102	\$ 448,312	\$ 604,791	\$ 581,000	\$ 22,775	\$ 603,775	1.00
2016	-	-	-	-	-	-	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

⁽¹⁾ Total operating expenses exclusive of depreciation.

Schedule 19
Lindon City Corporation
Pledged-Revenue Coverage
Water Revenue Bonds
Last Ten Fiscal Years

Fiscal Year	Gross Revenues	Operating Expenses ⁽¹⁾	Net Revenue Available	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2007	2,028,148	\$ 906,935	\$ 1,121,213	\$ 138,000	\$ 22,869	\$ 160,869	6.97
2008	1,560,716	\$ 816,064	\$ 744,652	\$ 317,757	\$ 28,450	\$ 346,207	2.15
2009	1,513,091	\$ 1,156,765	\$ 356,326	\$ 235,713	\$ 124,619	\$ 360,332	0.99
2010	1,580,249	\$ 1,004,598	\$ 575,651	\$ 273,113	\$ 117,894	\$ 391,007	1.47
2011	1,573,510	\$ 997,009	\$ 576,501	\$ 157,610	\$ 110,197	\$ 267,807	2.15
2012	1,555,430	\$ 898,983	\$ 656,447	\$ 70,207	\$ 105,350	\$ 175,557	3.74
2013	1,625,822	\$ 1,044,656	\$ 581,166	\$ 72,909	\$ 102,648	\$ 175,557	3.31
2014	1,664,217	\$ 1,036,713	\$ 627,504	\$ 75,720	\$ 99,837	\$ 175,557	3.57
2015	1,727,987	\$ 1,152,336	\$ 575,651	\$ 78,645	\$ 96,912	\$ 175,557	3.28
2016	1,942,822	\$ 1,178,246	\$ 764,576	\$ 81,688	\$ 93,869	\$ 175,557	4.36

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

⁽¹⁾ Total operating expenses exclusive of depreciation.

Schedule 20
Lindon City Corporation
Pledged-Revenue Coverage
Sewer Revenue Bonds
Last Ten Fiscal Years

Fiscal Year	Gross Revenues	Operating Expenses ⁽¹⁾	Net Revenue Available	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2007	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-
2011	\$ 1,020,119	\$ 720,937	\$ 299,182	\$ -	\$ 8,410	\$ 8,410	35.58
2012	\$ 1,122,403	\$ 787,362	\$ 335,041	\$117,000	\$ 75,000	\$ 192,000	1.75
2013	\$ 1,211,931	\$ 893,941	\$ 317,990	\$120,000	\$ 72,075	\$ 192,075	1.66
2014	\$ 1,264,370	\$ 896,694	\$ 367,676	\$123,000	\$ 69,075	\$ 192,075	1.91
2015	\$ 1,399,884	\$ 1,014,866	\$ 385,018	\$126,000	\$ 66,000	\$ 192,000	2.01
2016	\$ 1,461,593	\$ 1,102,683	\$ 358,910	\$130,000	\$ 62,850	\$ 192,850	1.86

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

⁽¹⁾ Total operating expenses exclusive of depreciation.

Schedule 21
Lindon City Corporation
Pledged-Revenue Coverage
Gateway SID Series Bonds
Last Ten Fiscal Years

Fiscal Year	Gross Revenues	Operating Expenses ⁽¹⁾	Net Revenue Available	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2007	559,992	124,320	435,672	98,000	26,320	124,320	3.50
2008	435,672	91,832	343,840	71,000	20,832	91,832	3.74
2009	184,173	87,856	96,317	211,000	16,856	227,856	0.42
2010	91,293	33,786	57,507	30,000	5,040	35,040	1.64
2011	37,505	1,818	35,687	30,000	3,360	33,360	1.07
2012	33,983	195	33,788	30,000	1,680	31,680	1.07
2013	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

⁽¹⁾ Total operating expenses exclusive of depreciation.

Schedule 22
Limdon City Corporation
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Total Personal Income ⁽¹⁾	Per Capita Personal Income	Unemployment Rate ⁽²⁾		
				Utah County	State of Utah	United States
2007	10,027	\$ 207,819,602	\$ 20,726	2.4%	2.6%	4.6%
2008	10,248	\$ 225,087,072	\$ 21,964	3.2%	3.2%	5.6%
2009	10,466	\$ 234,469,798	\$ 22,403	7.3%	7.9%	9.5%
2010	10,070	\$ 227,612,210	\$ 22,603	7.9%	8.1%	9.4%
2011	10,070	\$ 223,070,640	\$ 22,152	6.7%	7.0%	9.1%
2012	10,348	\$ 241,874,152	\$ 23,374	5.3%	5.5%	8.2%
2013	10,442	\$ 256,967,178	\$ 24,609	4.3%	4.6%	7.5%
2014	10,611	\$ 248,658,174	\$ 23,434	3.6%	3.5%	6.1%
2015	10,723	\$ 246,446,709	\$ 22,983	3.3%	3.5%	5.3%
2016	10,810	n/a	n/a	3.4%	4.0%	4.9%

⁽¹⁾ Estimates of total personal income are derived by multiplying per capita personal income amounts by the corresponding population. The statistics for the 2016 fiscal year were not available.

⁽²⁾ Unemployment rates are seasonally adjusted. The rates shown are for June of the fiscal year.

Sources:

Population and Per capita personal income information provided by the U.S. Census Bureau.

Unemployment rates provided by the Utah Department of Workforce Services and U.S. Department of Labor, Bureau of Labor Statistics

Schedule 23
Lindon City Corporation
Principal Employers
Current Year and Nine Years Ago

Employer	2016			2007		
	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment
Alpine School District	500 - 999	1	4.7% - 9.4%	500 - 999	1	5.2% - 10.4%
Nudge LLC	250 - 499	2	2.3% - 4.7%			
Teleperformance USA	100 - 249	3	0.9% - 2.3%	100 - 249	10	1.0% - 2.6%
IMS Masonry Inc	100 - 249	4	0.9% - 2.3%			
Home Depot	100 - 249	5	0.9% - 2.3%	100 - 249	6	1.0% - 2.6%
Boostability	100 - 249	6	0.9% - 2.3%			
Mountain State Steel	100 - 249	7	0.9% - 2.3%	100 - 249	7	1.0% - 2.6%
Hansen/All Season Insulations	100 - 249	8	0.9% - 2.3%			
Nicolson Construction Inc	100 - 249	9	0.9% - 2.3%			
Cascade Stucco and Exteriors	100 - 249	10	0.9% - 2.3%			
Modus Link				500 - 999	2	5.2% - 10.4%
Altris Inc				250 - 499	3	2.6% - 5.2%
Professional Marketing				100 - 249	4	1.0% - 2.6%
For Every Body Wholesale				100 - 249	5	1.0% - 2.6%
Arteis Inc				100 - 249	8	1.0% - 2.6%
S AND S Landscaping and Excavation				100 - 249	9	1.0% - 2.6%
Average Employment in Lindon City ⁽¹⁾	<u>10,668</u>			<u>9,568</u>		

Source: Utah Department of Workforce Services

(1) The average employment in Lindon City for the current year is not yet available so the prior year's average employment is presented.

Schedule 24
Lindon City Corporation
Full-time Equivalent Employees by Function
Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General government	20	21	19	17	17	18	18	18	17	17
Public safety	0	0	18	17	17	18	19	19	19	19
Highways and streets	4	4	2	2	2	2	2	2	2	2
Park, recreation and culture	2	3	41	45	46	48	48	48	49	52
Water	3	3	3	2	2	2	2	2	3	3
Sewer	2	2	2	1	1	2	2	2	2	2
Storm Water Drainage	1	1	2	2	2	3	3	3	2	2
Total	32	34	87	86	87	93	94	94	94	97

Schedule 25
Lindon City Corporation
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Community development										
Residential building permits issued	176	199	110	113	126	108	118	137	170	221
Commercial building permits issued	67	82	46	58	49	37	36	44	53	70
Court										
Traffic and Misdemeanor cases handled	3,468	2,327	2,795	2,192	1,883	2,054	1,524	1,677	1,437	1,923
Police ⁽¹⁾										
Calls for service	N/A	N/A	11,604	10,709	9,153	9,228	8,467	8,410	8,685	5,285
Offenses	N/A	N/A	6,630	5,357	3,632	2,473	2,451	2,302	3,914	6,510
Arrests	N/A	N/A	1,253	849	638	787	735	605	510	775
Traffic Accidents	N/A	N/A	285	295	338	323	262	321	292	371
Recreation										
Recreation programs	3	3	3	3	3	3	5	5	5	6
Number of participants	631	650	1,692	2,009	1,668	1,066	1,181	1,298	1,425	1,564
Aquatics Center programs ⁽²⁾	N/A	N/A	N/A	6	7	7	6	5	8	6
Number of program participants	N/A	N/A	N/A	910	1,309	1,253	1,380	1,463	1,219	1,404
Number of Aquatics Center admissions	N/A	N/A	N/A	50,158	62,885	50,520	43,780	44,583	37,318	39,643
Community Center programs ⁽³⁾	N/A	N/A	N/A	N/A	N/A	5	13	12	14	15
Number of participants	N/A	N/A	N/A	N/A	N/A	1,220	857	252	465	487
Senior Center programs ⁽³⁾	N/A	N/A	N/A	N/A	N/A	6	31	23	13	14
Number of participants	N/A	N/A	N/A	N/A	N/A	194	150	579	345	110
Cemetery										
Burials	18	15	27	21	18	31	32	26	39	45
Culinary Water										
Connections	2,787	2,814	2,515	2,624	2,748	2,775	2,818	2,847	2,896	2,923
Average daily consumption (thousands of gallons)	N/A	N/A	1,245	1,131	1,140	1,605	1,200	1,030	1,034	1,004
Sewer										
Sewer lines miles inspected	4.2	10.4	10.0	2.3	1.0	4.0	3.7	1.5	6.0	5.0

N/A = Not Available

⁽¹⁾ Lindon City established its own Police Department beginning July 1, 2008.

⁽²⁾ The Aquatics Center began operating May 23, 2009. The pool season (May-Sep) goes across fiscal years, but the statistics are reported here in the fiscal year that the pool closes for the season. For example, statistics for the May-Sep, 2009 pool season are reported in the 2010 fiscal year.

⁽³⁾ The Community and Senior Center began operating in the 2011-2012 fiscal year.

Schedule 26
Lindon City Corporation
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Streets and Highways										
Street lights	308	322	322	322	322	270	275	246	253	258
Street miles	54	54	54	54	55	55	55	55	54	54
Cemetery										
Acres	3	3	3	3	3	3	3	3	3	3
Gravesites	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800
Public works										
Incorporated area in square miles	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5
City Center in square feet	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400
Parks and recreation										
Community Center in square feet	0	0	0	0	19,850	19,850	19,850	19,850	19,850	19,850
Park acreage	107	111	112	112	112	112	114	114	114	114
Baseball/softball diamonds	7	4	4	4	4	4	4	4	4	4
Soccer fields	2	2	2	2	2	2	2	3	3	3
Culinary water										
Water main line miles	69	71	71	71	71	71	71	75	77	80
Storage capacity (thousands of gallons)	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830
Sewer										
Sewer line miles	55	56	56	56	56	59	61	61	61	71
Secondary water										
Secondary water main line miles	45	46	46	46	46	46	46	47	49	48

7. Public Hearing — Ordinance #2016-23-O; LCC 17.48 Lindon Village Commercial Zone*(20 mins)*

The Council will review and consider Ordinance #2016-23-O amending Chapter 17.48 of the Lindon City Code to create the Lindon Village Commercial zone ordinance for regulation of uses along the 700 N. corridor.

See attached Ordinance and application info from the Planning Department.

Ordinance Amendment, Lindon City Code 17.48 Commercial Zones, Lindon Village Commercial Zone

<p>Applicant: Lindon City Presenting Staff: Hugh Van Wagenen</p> <p>Type of Decision: Legislative Planning Commission Recommendation: Recommend approval in a 5-0 vote</p>	<p><u>SUMMARY OF KEY ISSUES</u></p> <p>1. Whether it is in the public interest to approve the proposed amendment to City Code.</p> <p><u>MOTION</u> I move to (<i>approve, deny, continue</i>) ordinance amendment 2016-23-O (<i>as presented, with changes</i>).</p>
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BACKGROUND

At the encouragement of the City Council and Planning Commission, the 700 North Steering Committee was assembled to make suggestions regarding the future development of the 700 North commercial corridor. The Committee was made up of elected, appointed, and lay members of the community and began meeting in January of 2016. Recently, the Committee presented their recommendations to the Commission and Council (presentation is attached). Ordinance 2016-23-O is one step in implementing those recommendations.

PUBLIC COMMENT

Several property owners have inquired of staff how their property will be affected by the change and several were present at the Planning Commission meeting. There were questions about heights of buildings, how many additional requirements may be placed on development in the zone, and traffic on 700 North. In the end, there was no opposition to the ordinance language as presented. No additional comment has been received since the Planning Commission meeting.

ANALYSIS

The Lindon Village Commercial Zone builds upon the 700 North Commercial Corridor Districts that were established in 2015. Much of the ordinance reflects the General Commercial Zone, but there are a handful of non-permitted uses in the LVC Zone that are permitted in the CG Zone, namely:

1. New and used car dealerships
2. Tire shops
3. Lube & tune shops
4. Light equipment, truck, and car rentals
5. Indoor gun ranges
6. Assisted living centers

The ordinance also specifies setbacks and height for the zone as well as emphasizing Commercial Design Standards. Additionally, several formatting and typographical errors are being corrected within LCC 17.48. For instance, any reference to “Commercial Design Guidelines” has been changed to “Commercial Design Standards.”

ATTACHMENTS

1. 2016-23-O
2. 700 North Steering Committee Presentation

LINDON CITY CODE

ORDINANCE NO. 2016-23-O

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH COUNTY, UTAH, AMENDING CHAPTER 17.48 OF THE LINDON CITY CODE TO CREATE THE LINDON VILLAGE COMMERCIAL ZONE AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the proposed amendment is consistent with the goal of the General Plan to ensure that new development is of high quality and to promote Lindon as a regional center for technology and commercial facilities; and

WHEREAS, the Lindon City Planning Commission has recommended approval of an amendment to section 17.48 of the Lindon City Code; and

WHEREAS, a public hearing was held on November 22, 2016, to receive public input and comment regarding the proposed amendment; and

WHEREAS, no adverse comments were received during the hearing; and

WHEREAS, the Council held a public hearing on December 6, 2016 to consider the recommendation and no adverse comments were received.

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

SECTION I: LCC section 17.48 of the Lindon City Code are hereby amended to read as follows:

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Chapter 17.48 COMMERCIAL ZONES

- 2 17.48.010 General provisions
- 4 17.48.020 Zone area and dimensional standards
- 6 17.48.025 ~~700 North Commercial Corridor District Plans~~ Lindon Village Commercial Zone
- 6 17.48.030 Landscaping within the ~~G~~general ~~C~~commercial ~~Z~~zone
- 8 17.48.040 Fencing and screening
- 8 17.48.050 Storage and merchandise
- 10 17.48.060 Maintenance of premise
- 10 17.48.070 Site lighting
- 12 17.48.080 Architectural design
- 12 17.48.090 Special provisions
- 14 17.48.100 Planned ~~C~~commercial ~~Z~~zone

16 Section 17.48.010 General provisions.
 16 The Commercial Ordinance is established to promote commercial and service uses for general
 18 community shopping. The objective in establishing commercial zones is to provide areas within
 18 the City where commercial and service uses may be located. These zones include the General
 20 Commercial Zones (CG, CG-A, CG-A8, CG-S), Lindon Village Commercial Zone and the
 20 Planned Commercial (PC-1 and PC-2) Zones.

22 For a full list of permitted uses in these zones, refer to the Standard Land Use Table in appendix
 22 A. (Ord. 98-6, Repealed and Replaced, 10/03/2000, Ord. 2006-10 adopted 10/4/06, Ord. 2013-
 24 12 amended 12/4/13)

26 Section 17.48.020 Zone area and dimensional standards.
 26 Refer to Table 17.48.020 below for general area and dimensional standards in the various CG
 28 zones.
 28 (Ord. 2015-5, amended 04/07/2015; Ord. 2008-6, adopted 04/15/2008, Ord. 99-6, Amended,
 30 10/04/2000; Ord. 98-6, Repealed and Replaced, 10/03/2000; Ord. 2006-10 Adopted
 30 10/4/06; Ord. 2013-12 Amended 12/4/13)

32 **Table 17.48.020 (see section 17.48.020)**

	CG	CG-A	CG-A8	CG-S	PC-1, PC-2	<u>LVC</u>
Min lot size	20,000 sq/ft	20,000 sq/ft	20,000 sq/ft	20,000 sq/ft	1 acre	<u>20,000</u> <u>sq/ft</u>
Front setback	20'	20'	20'	20'	30'	<u>20'</u>
Side or rear yard setback when adjacent to a non- residential zone	0'	0'	0'	0'	0'	<u>0'</u>
Side or rear yard setback when adjacent to a non- residential use <u>use</u> or a residential zone	40'	40'	40'	40'	50'	<u>40'</u>
Street side yard setback (corner lot)	20'	20'	20'	20'	30'	<u>20'</u>
Minimum structure height	10'	10'	10'	10'	14'	<u>10'</u>
Maximum structure height	48'	48'	80'	48'	48'	<u>48'</u>

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34 (Ord. 2015-5, amended 04/07/2015; Ord. 2013-12 amended 12/4/13; Ord. 2016-23-O amended 12/6/XX)

36 Section 17.48.025 ~~700 North Commercial Corridor District Plans~~ Lindon Village Commercial (LVC) Zone

38 1. Purpose: The purpose of this section is to ensure that the ~~700 North Commercial Corridor~~ Lindon Village Commercial Zone is developed cohesively. In addition to the
40 planning requirements identified below for individual districts, it is intended that each district will develop in context and with consideration of adjacent districts to create a
42 consistent and coherent development corridor. To accomplish this goal, the following principles are encouraged:

44 A. Transportation networks should be interconnected within and between districts. Networks should provide multiple routes to and from destinations, and should
46 consider pedestrian, bicycle, and vehicle users.

48 B. Development should include high quality architectural treatments and amenities that create a desirable, comfortable, and consistent experience. Development design
50 should include gathering places and thoroughfares that include continuous tree cover, ample sidewalks, appropriate street furniture and lighting, and supportive
52 building frontages.

54 C. The General Plan identifies district 15 and the surrounding area, which includes districts 11 through 16, as a future transit node. These districts should be designed
56 and developed to be transit-ready by placing a special emphasis on pedestrian orientation. Design and amenities in these districts should create a pleasant
pedestrian experience.

58 D. All Development ~~along the 700 North Commercial Corridor~~ Lindon Village Commercial Zone ~~should shall~~ comply with the Lindon City Commercial Design
60 Guidelines Standards. For further guidance on implementing the principles identified above, consult Section II on streetscape considerations, Section III on site design,
62 and Section V on architectural character.

64 2. Permitted Land Uses: Permitted, conditional, and non-permitted uses in the LVC Zone mirror those uses as reflected in the Standard Land Use Table for the General Commercial (CG) Zone with the exception of the following uses which are not permitted in the LVC Zone.

- 66 A. Motor Vehicles/Trucks/Marine – New Vehicle Dealership
- 68 B. Used Cars/Trucks – Used Vehicle Sales Lots
- C. Auto Lube & Tune-up
- D. Auto Tire Shops/Tire Sales/Tire Services
- 70 E. Light Equipment Rental & Leasing; Automobile & Light-Truck Rental
- F. Indoor Gun Ranges
- 72 G. Assisted Living Facilities, Large or Small as defined by LCC 17.72

74 2.3. District Plans: The following applies to the area identified in Figure 1 (~~700 North Commercial Corridor~~ 2000 West to railroad tracks within LVC Zone) at the end of this Chapter:

76 1. Figure 1 divides the 700 North Commercial Corridor into 16 development districts. An applicant proposing to develop any portion of a 700 North Commercial Corridor
78 development district must either develop the entire district as a single, coherently planned site, or, if the proposed site involves only a part of the district in which it is
80 located, the following shall be submitted:

- 82 a. a district plan showing:
 - i. the location of the proposed site as it forms part of the entire district; and

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84 ii. a future street system, lot configurations, and building orientations that
86 demonstrate how the balance of the undeveloped area could be
developed in a way that will preserve access and corridor visibility for
the remaining undeveloped part of the district.

88 | 2. The land use authority shall approve a district plan with each site plan approved on
90 the 700 North Commercial Corridor (see Figure 1). The approved district plan shall
become a basis or standard for future development within the applicable district. It is
92 anticipated that a district plan may evolve in response to subsequent development.
An applicant may propose modifications to an existing district plan, and the land use
94 authority may approve requested modifications, that promote quality and orderly
development.

96 | 4. Standards for landscaping, fencing and screening, storage and merchandise,
maintenance of premises, site lighting, and special provisions in the LVC Zone shall be
98 the same as the CG Zones.

(Ord. 2015-5, adopted 04/07/2015, Ord. 2016-23-O amended 12/6/XX)

Section 17.48.030 Landscaping within the general commercial zones (CG, CG-A, CG-A8, CG-S).

1. Landscaping objectives. Landscaping plans shall be prepared with a view toward accomplishing the following design objectives (plans will be approved or denied based on how well these objectives are satisfied).
 - a. Enhance the visual environment by:
 - i. Adding visual interest through texture, color, size, shape, etc., and
 - ii. Enhancing perspective by framing view complimenting architecture screening and creating points of interest and activity.
 - b. Ensure public safety by:
 - i. Guiding the circulation of cars and people,
 - ii. Controlling access to parking lots,
 - iii. Making traffic diverters prominent, and
 - iv. Creating street identification by varying the species, height, and location of landscaping.
 - c. Minimize noise and glare.
 - d. Conserve energy.
 - e. Complement architecture by landscaping around buildings.
 - f. Screen areas of low visual interest.
2. Overall landscaping plan. With the application for site plan approval, an overall landscaping plan shall be submitted. Landscaping plans shall show details on specific types and locations of trees and shall also identify areas to be sod or other types of vegetation or ground cover. Additional 'interior parking lot landscaping' may be required per LCC 17.18.
3. Open space. A minimum of twenty percent (20%) of each lot shall be maintained in permanent landscaped open space.
4. Landscaping Strip. Unless otherwise approved by the Planning Commission, a landscaped berm at least three (3) feet high and twenty (20) feet width shall be planted with grass and maintained in a living, growing condition along all public street frontages.
 - a. The measurement of the twenty (20) feet in landscaping will be measured from the back of walk, or back curb if no sidewalk exists. Areas with meandering sidewalks will have the twenty (20) feet measured from back of curb but may count sidewalk width as part of the twenty (20) feet in landscaping requirement.
 - b. Thirty percent (30%) of the landscaping strip may consist of decorative rock, bark, mulch, and/or other ground covers other than grass. A

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planting/landscaping plan detailing types of ground covers, weed barriers, sprinklers, etc., in the non-grass areas shall be submitted and approved by the Planning Director.

- c. Trees shall be planted thirty (30) feet on center, centered ten feet from the edges of the strip in all required landscaped and bermed areas.
- d. Landscaping requirements concerning berming, trees, and landscape materials can be changed and/or altered (with regard to location and design) upon approval of the Planning Commission at the site plan review stage of an application. No net loss of landscaping should occur with any approved alterations. Other landscaping layouts consistent with the Lindon Commercial Design Guidelines Standards may also be considered by the Planning Commission.

(Ord. 2013-12 Amended 12/4/13; Ord. 2016-23-O amended 12/6/XX).

- 5. Trees. Recommended trees may be found in the list of tree species located in the Lindon City Tree Planting Guide and, unless otherwise specified, shall be at least two (2) inch caliper, measured one (1) foot above the ground and shall be at least six (6) feet in height when planted.
 - 6. Sprinkling and irrigation. All plantings shall be serviced by an acceptable underground automatic irrigation or sprinkler system, and maintained in a healthful living condition. Dead plant materials shall be replaced as necessary within the first year of planting.
 - 7. Concrete curbing shall be provided between landscaped areas and off-street parking areas that is as at least six inches (6") higher than the parking areas.
- (Ord. 2008-10, amended 09/02/2008; Ord. 99-6, Amended, 10/04/2000; Ord. 98-6, Repealed and Replaced, 10/03/2000; Ord. 2006-10, adopted 10/4/2006; Ord. 2013-12 amended 12/4/13)

Section 17.48.040 Fencing and screening.

- 1. A masonry or concrete fence seven feet (7') high, shall be constructed and maintained along any property line between a non-residential development and a residential use or a residential zone. The fence shall be constructed and maintained by the owner of the non-residential development. Perimeter fencing shall not exceed eight (8') feet in height without approval by the Planning Commission. In all commercial zones the Planning Commission may approve a landscaping screen in lieu of a fence, a fence other than a masonry fence or approve a fence height greater than eight feet (8') if it makes the following findings:
 - a. The proposed fence/landscape screen provides an adequate buffer for the adjoining residential use.
 - b. The appearance of the fence/landscape screen will not detract from the residential use and/or non-residential use of the property.
 - c. The proposed fence/landscape screen will shield the residential use from noise, storage, traffic or any other characteristic of the non-residential use that is incompatible with residential uses. The Planning Commission may waive or adjust this fence/screening requirement upon findings that the fence is not needed to protect adjacent residential uses from adverse impacts and that such impacts can be mitigated in another appropriate manner.

(Ord. 2000-3, Amended, 10/04/2000; Ord. 99-6, Amended, 10/04/2000; Ord. 98-6, Repealed and Replaced, 10/03/2000 Ord. 2006-10, adopted 10/4/2006; Ord. 2013-12 Amended 12/4/13; Ord. 2014-7, Amended 2/4/14)

Section 17.48.050 Storage and merchandise.

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1. The storage of merchandise outside an approved building shall be in an area approved as a part of the site plan and shall be within an area enclosed with a sight obscuring fence of at least six (6') feet in height. However, promotional displays, vehicle sales lots, and plant materials may be displayed outside of an approved building or enclosed area so long as they are placed adjacent to a building wherein the business displays the bulk of its goods for sale.
2. This subsection shall not apply to temporary site plans under 17.17.
3. Landscaped areas and parking lots shall not be used for the displaying of merchandise.
4. Stacking of merchandise or materials of any kind shall not be allowed to protrude above required walls or fence lines unless approved by a temporary use permit.
5. No outdoor storage can be placed without any required fencing first being installed.
6. For outdoor storage areas required to be visually obscured, the Planning Commission may approve a landscaping screen in lieu of a fence, a fence other than a sight obscuring fence or approve a fence height greater than six feet (6') if it makes the following findings:
 - a. The proposed fence/landscape screen provides an adequate buffer for the adjoining uses;
 - b. The appearance of the fence/landscape screen will not detract from adjoining uses and/or use of the property.
 - c. The proposed fence/landscape screen will shield the adjoining uses from noise, storage, traffic or any other characteristic of the storage use that is incompatible with adjoining uses.
 - d. The Planning Commission may waive or adjust this fence/screening requirement upon findings that the fence is not needed to protect adjacent uses from adverse impacts and that such impacts can be mitigated in another appropriate manner.

(Ord. 98-6, Repealed and Replaced, 10/03/2000, Ord. 2006-10, adopted 10/4/2006; Ord. 2012-12, amended 10/2/12).

Section 17.48.060 Maintenance of premise.

1. No excessive or offensive noise, dust, odor, smoke, or light, shall be emitted which is discernible beyond the site or parcel boundary lines in question, except that which emanates from the movement of motor vehicles. Premises shall be maintained in such a manner so as to avoid unreasonable interference with adjacent uses and to avoid public nuisances.
2. No person shall store junk, unlicensed and/or inoperable vehicles, partially or completely dismantled vehicles, or salvaged materials in any commercial zone outside a building.
3. All solid waste storage facilities shall be enclosed with a masonry wall and constructed as per adopted City standards. The minimum access width to a solid waste storage facility shall be fifteen (15) feet.
4. No trash, rubbish, or weeds shall be allowed to accumulate on any lot in the CG, PC-1 or PC-2 zones. The space around buildings and structures in these zones shall be kept free from refuse, debris, and weeds. All waste shall be concealed from view from adjacent property.
5. The architecture, appearance, and aesthetics of all buildings, structures, and edifices in all commercial zones shall be maintained to reasonable upkeep and maintenance standards.

(Ord. 98-6, Repealed and Replaced, 10/03/2000, Ord. 2006-10, adopted 10/4/2006).

Section 17.48.070 Site lighting.

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1. On-site lighting shall be designed to discourage the occurrence of graffiti and enhance a crime prevention environment and shall not glare into adjacent residential areas. Lighting in parking areas shall not glare into adjacent residential areas.
2. Street lights shall be installed on all public roads according to standards established in the Land Development Policies, Standard Specification and Drawings manual. (Ord. 98-6, Repealed and Replaced, 10/03/2000, Ord. 2006-10, adopted 10/4/2006)

Section 17.48.080 Architectural design.

1. Architectural character, street-scape, site design and other amenities in the CG, CG-A, CG-A8, or CG-S zones shall be consistent with the Lindon City Commercial Design Guidelines Standards as presently constituted and as may be amended from time to time.
2. All sides of the buildings shall receive design consideration consistent with the Commercial Design Guidelines, particularly where exposed to vehicular traffic or adjoining properties.

(Ord. 98-6, Repealed and Replaced, 10/03/2000; Ord. 97-7, Amended, 08/17/2000; Ord. 2006-10, adopted 10/4/2006; Ord. 2013-12 amended 12/4/13; Ord. 2016-23-O amended 12/6/XX)

Section 17.48.090 Special provisions.

1. The requirements of this Section shall run with the land and be binding on successors, owners and tenants so long as the buildings are occupied or the use exists.
2. The owners of a commercial development which contains more than one parcel of record or which has more than one owner may be required by the approving authority to submit documents to the City for approval which assure unified control of the development.
3. Any person who desires to occupy vacant floor space, or to change the use of the floor space shall be required to first obtain a certificate of occupancy from the City. Any person constructing or altering a building in the commercial zones shall first obtain a building permit from the City for such construction or alteration and then shall obtain a certificate of occupancy from the City before the building being constructed or altered is occupied.
4. If the City determines that the developer, tenant, manager, owner or any other interested person, firm or corporation has failed to maintain the premises consistent with all applicable zoning, health, safety, and building codes and ordinances, the City shall so notify said persons, firms or corporation by written notice specifying the deficiency complained of, and unless such failure is corrected to the satisfaction of the City within thirty (30) days, such failure or deficiency shall be deemed to constitute a "public nuisance" which may be abated in any lawful manner including but not limited to the manner set forth in Chapter 8 of Title 10 Utah Code Annotated 1953, as amended.

(Ord. 98-6, Repealed and Replaced, 10/03/2000)

Section 17.48.100 Planned commercial zone.

Approximately between 600 South and 200 South, and 400 West and I-15.

1. Purpose. The purposes of the PC zones are:
 - a. To provide for development of regional commercial centers that can accommodate retail, office, and service uses in areas that are convenient to the traveling public while protecting the character and quality of adjacent residential areas and the overall community of Lindon.
 - b. To provide aesthetic controls for building architecture and site development.
 - c. To provide development guidelines to ensure effective and safe traffic control and movement while creating an aesthetically pleasing traffic environment.

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2. Uses within the PC-1 and PC-2 zones shall be allowed as outlined in Appendix A, Standard Land Use Table of the Lindon City Code as presently constituted and as may be amended from time to time.
3. Site development standards.
 - a. Building and Fence setback: The building setback and fence setback from any dedicated street shall be thirty feet (30').
 - b. Building Heights: No building or structure shall be higher than forty eight feet (48') including mechanical appurtenances, which shall be properly screened, above the average grade of the street sidewalks adjacent to the property within the PC-1 Zone.
 - c. Building design and materials. The architecture, design theme, and construction materials of the building's front elevation shall be applied to all exterior walls of the building. The rear of the building and any portion of the building that traditionally gets less attention to aesthetics shall be enhanced by the same architecture and design theme as those portions of the building that get high visibility from the public, except exterior building striping or similar decor shall not be installed on the rear or side exterior building walls directly adjacent to residential areas. Building exterior materials shall be eighty five percent (85%) brick, decorative stone, fluted block, colored textured block, concrete tilt-up that meets the specific architectural theme for the development, glass and wood. Sheet metal and corrugated metal shall be prohibited, except for trim, soffits, fascia, mansards and similar architectural features. Other materials may be used if approved by the Planning Commission.
 - d. Building orientation. No building front shall face toward an adjacent residential zone. The only building accesses permitted with orientation toward adjacent residential zones shall be emergency accesses only as required by the currently adopted building and fire codes.
4. Landscaping:
 - a. Landscaping objectives. Landscaping plans shall be prepared with a view toward accomplishing the following design objectives (plans will be approved or denied based on how well these objectives are satisfied):
 - i. Enhance the visual environment by:
 - Adding visual interest through texture, color, size, shape, etc., and
 - Enhancing perspective by framing views, complimenting architecture, screening and creating points of interest and activity.
 - ii. Ensure public safety by;
 - Guiding the circulation of cars and people,
 - Controlling access to parking lots,
 - Making traffic diverters prominent, and
 - creating street identification by varying the species, height, and location of landscaping.
 - iii. Minimize noise and glare.
 - iv. Conserve energy.
 - v. Complement architecture by landscaping around buildings.
 - vi. Screen areas of low visual interest.
 - b. Overall landscaping plan. With the application for site plan approval, an overall landscaping plan shall be submitted. Landscaping plans shall show details on specific types and location of trees and shall also identify areas to be sod or

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other types of vegetation or ground cover. Additional 'interior parking lot landscaping' may be required per LCC 17.18.

- c. Open Space. A minimum of twenty percent (20%) of each lot shall be maintained in permanent landscaped open space.
 - d. Landscaping Strip. Unless otherwise approved by the Planning Commission, a landscaped berm at least three (3) feet high and twenty (20) feet in width shall be planted with grass and maintained in a living, growing condition along all public street frontages.
 - i. The measurement of the twenty (20) feet in landscaping will be measured from the back of walk, or back curb if no sidewalk exists. Areas with meandering sidewalks will have the twenty (20) feet measured from back of curb but may not count sidewalk width as part of the twenty (20) feet in landscaping requirement.
 - ii. Thirty percent (30%) of the landscaping strip may consist of decorative rock, bark, mulch, and/or other ground covers other than grass. A planting/landscaping plan detailing types of ground covers, weed barriers, sprinklers, etc., in the non- grass areas shall be submitted and approved by the Planning Director.
 - iii. Trees shall be planted thirty (30 feet on center, centered ten (10) feet from the edges of the strip in all required landscaped and bermed areas.
 - iv. Landscaping requirements concerning berming, trees, and landscape materials can be changed and/or altered (with regard to location and design) upon approval of the Planning Commission at the site plan review stage of an application. No net loss of landscaping should occur with any approve alterations. Other landscaping layouts consistent with the Lindon City Commercial Design [GuidelinesStandards](#) may also be considered by the Planning Commission.
 - e. Trees. Recommended trees may be found in the list of tree species located in the Lindon City Tree Planting Guide and, unless otherwise specified, must be at least two (2) inch caliper, measured one (1) foot above the ground and shall be at least six (6) feet in height when planted.
 - f. Sprinkling and irrigation. All plantings shall be serviced by an acceptable underground automatic irrigation or sprinkler system, and maintained in a healthful living condition. Dead plant materials shall be replaced as necessary within the first year of planting.
 - g. Concrete curbing shall be provided between landscaped areas and off-street parking areas that is at least six inches (6") higher than the parking areas.
- (Ord. 2014-7, Amended 2/4/14; [Ord. 2016-23-O amended 12/6/XX](#))
5. Screening and lighting.
 - a. A masonry or concrete fence seven feet (7') high, shall be constructed and maintained along any property line between a non-residential development and a residential use or a residential zone. The fence shall be constructed and maintained by the owner of the non-residential development. Perimeter fencing shall not exceed eight (8') feet in height without approval by the Planning Commission. In all commercial zones the Planning Commission may approve a landscaping screen in lieu of a fence, a fence other than a masonry fence or approve a fence height greater than eight feet (8') if it makes the following findings:
 - i. The proposed fence/landscape screen provides an adequate buffer for the adjoining residential use;

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- ii. The appearance of the fence/landscape screen will not detract from the residential use and /or non-residential use of the property;
 - iii. The proposed fence/landscape screen will shield the residential sue from noise storage, traffic or any other characteristic of the non-residential use that is incompatible with residential uses;
 - iv. The Planning Commission may waive or adjust this fence/;screening requirement upon findings that the fence is not needed to protect adjacent residential uses from adverse impacts and that such impacts can be mitigated in another appropriate manner.
 - b. Lighting: Free standing lighting fixtures of at least eight feet (8') in height and not to exceed twenty feet (20') in height and producing at least one (1) foot candle of illumination shall be installed and maintained along the street right-of-way lines and designed to shine away from residential developments. The lighting shall be designed to discourage the occurrence of graffiti and enhance a crime prevention environment and shall not glare into adjacent residential areas. Lighting in parking areas shall not glare into adjacent residential areas.
6. Special provisions:
 - a. Outside storage and display areas: The storage of merchandise or other material outside an approved building is prohibited. Outside display areas shall be approved as a part of the site plan. Landscaped areas shall not be used for the display of merchandise nor storage of materials unless approved by a temporary use permit.
 - b. Receiving areas (docks): Receiving areas located within one hundred fifty feet (150') of a residential zone shall be located inside an approved building or in an area enclosed on three (3) sides and covered with a roof. Access to receiving docks shall be from the front of the building or from the side of the building, provided the side of the building is not oriented toward an adjacent residential zone. Receiving areas shall be signed to indicate the hours the receiving area is operational and shall be signed to prohibit engine idling when the receiving area is closed. Receiving areas adjacent to a residential zone shall not operate between the hours of 10:00 PM and 6:00 AM unless provisions can be made to bring merchandise into the store through the front or side of the store not oriented toward a residential area. Materials, such as pallets, store fixtures, and other similar items shall not be stored in the receiving area. Any and all venting of the receiving areas shall be to the interior.
 - c. Solid waste areas: Solid waste dumpsters located within one hundred fifty feet (150') from any adjacent residential zone shall be located in an enclosure, the materials of which shall be approved by the City as a part of the site plan. Pick up of solid waste shall not occur between the hours of 10:00 PM and 6:00 AM.
 - d. Site maintenance. Except for snow removal, all common area maintenance of the site shall be between the hours of 6:00 AM and 10:00 PM. Snow removal may be conducted on the site any time as necessary.
 - e. Certificate of Occupancy: No certificate of occupancy shall be issued for any building on any portion of a development until the landscaping is in place or a bond, cash deposit, or equivalent, is deposited with the City conditioned on and guaranteeing the installation of all landscaping shown on the approved site plan. All landscaped areas shall be maintained in a neat, clean, orderly and slightly condition. This shall include proper pruning, lawn mowing, weeding, removal of litter, fertilizing, replacing of dead plants and the regular watering of all plants. Failure to maintain the landscaping as provided herein shall be a violation of this chapter and enforceable as provided by law.

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(Ord. 2008-10, amended 09/02/2008, Ord. 2008-4, amended 2/19/2008, Ord. 2000-3, Amended, 10/04/2000; Ord. 98-6, Repealed and Replaced, 10/03/2000, Ord. 2006-6, adopted 3/22/2006).

Figure 1



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102 **SECTION II:** The provisions of this ordinance and the provisions adopted or incorporated by
104 reference are severable. If any provision of this ordinance is found to be invalid, unlawful, or
106 nevertheless be unaffected and continue in full force and effect.

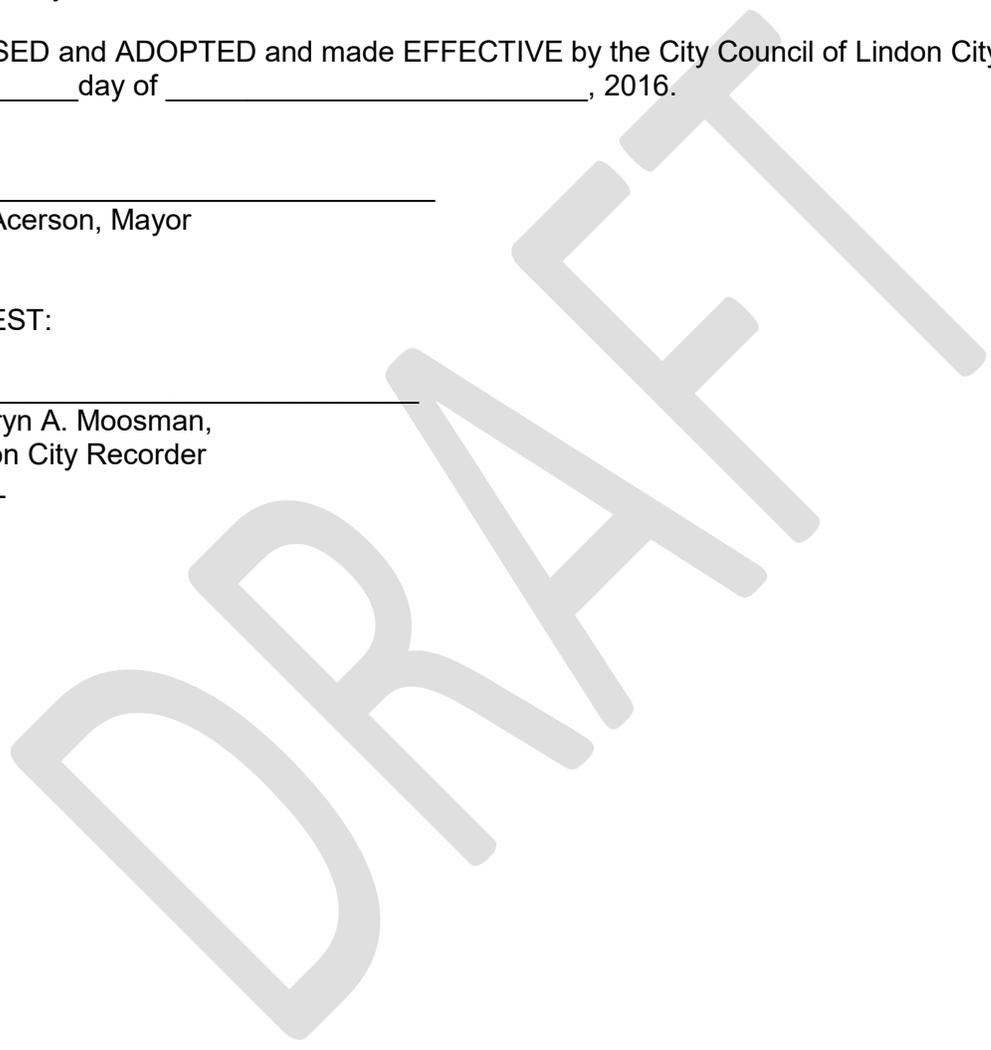
108 **SECTION III:** Provisions of other ordinances in conflict with this ordinance and the provisions
110 adopted or incorporated by reference are hereby repealed or amended as provided herein.

112 **SECTION IV:** This ordinance shall take effect immediately upon its passage and posting as
114 provide by law.

116 PASSED and ADOPTED and made EFFECTIVE by the City Council of Lindon City, Utah, this
118 _____ day of _____, 2016.

120 _____
122 Jeff Acerson, Mayor

124 ATTEST:
126 _____
Kathryn A. Moosman,
Lindon City Recorder
SEAL





A Vision For The Future

Lindon 700 N Corridor

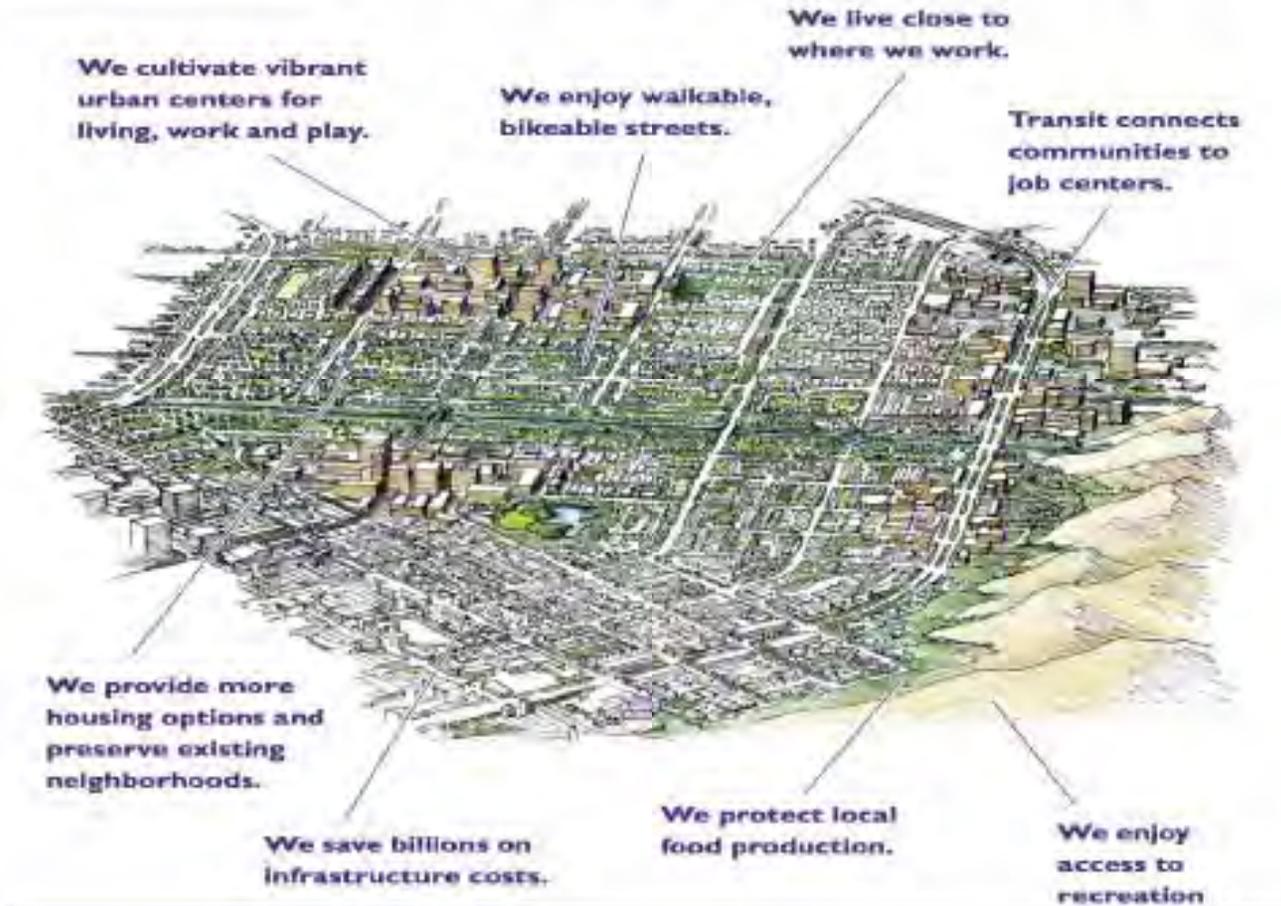


Inspiring Places - Architectural and Landscape design that creates an inviting and prestigious image for business, dining, retail, recreation, and living.

- Mixed use
- Heightened Standards
- Sustainability
- Synergy



Wasatch Consortium 2050 - State Vision on a macro level



Lindon City 700 North Corridor Committee Body:

Chair: Carolyn Lundberg - City Councilmember

City Council: Matt Bean and Jake Hoyt

Planning Commission: Sharon Call (President) and Bob Wily

City Staff: Hugh VanWagenen and Adam Cowie

Citizens: Dan Fish, Mike Vanchiere, Eric Anthony, Wayne DeVincent, Ron Anderson, Joel Kester, Kevin Long



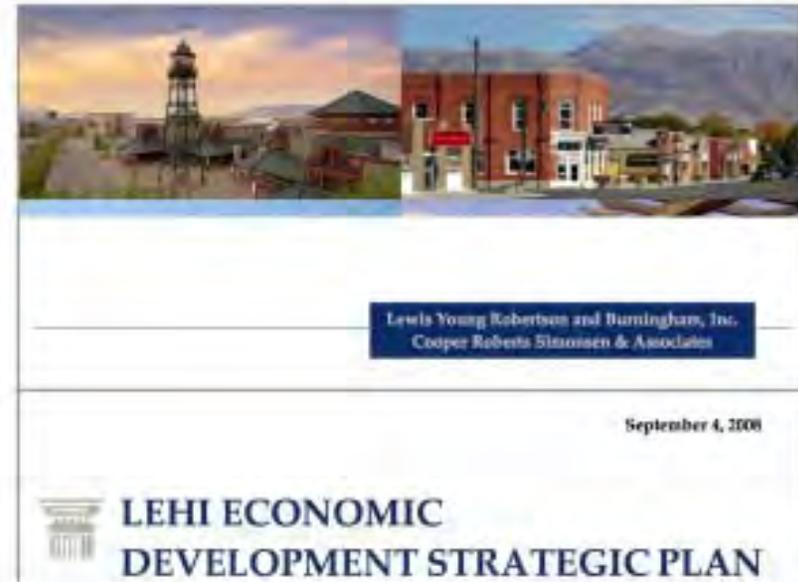
Why create a Specific Area Plan?

Land use planning tools come in many forms. General plans cover all land in a jurisdiction as a general framework.

Specific plans cover smaller areas. Specific plans may guide many things such as zoning rules, subdivisions, public facilities, what structures will look like, and future development agreements for a given area. Specific Area planning documents have been, and continue to be commonly employed by cities to guide their future development.



AMERICAN FORK STATION AREA PLAN



Good, Better, Best

Lindon



Cedar Hills



What elements make these two buildings from the same retailer different?

Big square box building vs alcoves and curves
 Pavers vs. Asphalt
 Fenestration (windows) vs. little or none
 Abundant landscaping and raised boxes
 Plaza provides pedestrian interest and seating area
 Variety in elevations and peaks

Architectural Articulation (protruding vs. recessed)
 Building Massing (creating human scale)
 Break-up of monotonous roofline
 Variety of finish materials (brick, stucco, copper, stone, split face, crown moulding)

How vision & standards affect development outcomes

Lindon vs. Cedar Hills Walmart Street Views



700 North Committee Mission

- Identify a vision, name, and boundaries for a 700 N Specific Area Plan
- Define values of Lindon - present and future
- Create an attractive gateway into Lindon
- Identify goals for this unique Economic District
- Recommend standards
- Establish development strategies



We need to make land use and transportation decisions that preserve our local heritage while managing growth to enrich our community life, keep our city beautiful and neighborly as well as provide a stable revenue base.

What does “A Little Bit of Country” mean 50 years from now?

- Develop an Economic Core that will outlast trends and thrive long-term to maintain our high quality of life
- Promote well-designed Architecture and Landscape amenities
- Cherish open space and recreation with abundant landscaping, public art, water features, street furniture, and a pleasing atmosphere.
- Create community Gathering Places within mixed uses where people can shop, live, work, and play
- Offer a variety of transportation options (multi-modal) that connect Lindon to the overall region and provide excellent connectivity and healthy activities.



Lindon's Heritage, Values and Sense of Community

Lindon can stay true to our small-town roots nurturing open space as well as a neighborly environment, yet embrace economic opportunities through managed growth and setting a vision for how it will develop AND what it will look and feel like.

Lindon is a family oriented, yet business friendly community. It is rich in outdoor recreation, parks, trails, and hosts high tech companies with a robust infrastructure.

CNN Money Magazine ranked Lindon One of the "100 Best Best Places to Live In America".



Specific Area Names

What are the values and brand we want to embody?



Lindon Village

Most popular name of committee because it coordinates well with Anderson Farms community master plan and evokes a warm yet vibrant community gathering place.

Other names:

- Lindon Gateway Village
- Lindon Gate
- Lindon Center, Square, Hollow
- Lindon Crossing, Landing, Run



700 N Wish List - attract unique businesses and offerings that make it a Regional Draw

Hip and Classy Restaurants

- Ruth's Chris
- Cheesecake Factory
- Olive Garden or Buca de Beppo
- Red Lobster
- Market Street Grill
- Zupas
- Godiva Chocolates
- Bruges Waffles
- Sweet Tomatoes
- Cracker Barrel
- Blue Lemon
- Chipotle



Entertainment/Other

- Hotel/Boutique accommodations
- Performance Theatre or Venue (like Hale, Covey Arts Center)
- Movie Theatre
- Class A office space, Tech, Medical or Educational Campus
- Co-working spaces and Entrepreneurial Hubs
- Health Club
- Every convenience within arms-reach

Retail

- Apple Store
- Whole Foods Market
- Jewelers and nice apparel stores
- Boutique retailers and service providers
- Organic sustainable food gardens/farmers markets
- Trader Joe's
- Bass Pro
- Day Spas
- Bose



Zone Amendments

Recommendation of Land Uses to eliminate in special 700 North Corridor Zone

1. 5500 Car dealer, tire, lube
2. 6300 Light equipment, auto and truck rental
3. 7100 Indoor gun range as a primary use
4. 1241 Assisted Living (17.70 & .72 overlay)



Vibrant Communities - Creating a Sense of Place

Economic development must be approached holistically.

Transportation, Health, Employment and Live/Work/Play spaces, are all interconnected



Vibrant places are economic centers that connect communities with a wide range of transit options in a park-like atmosphere with abundant landscaping. They are accessible and convenient, from pedestrian and bike trails to regional rail, bus, and autos - able to move to and through the zone as a macro design focus. On grade parking is minimized, to provide more area for neighborhood amenities. The physical form of the urban fabric can encourage wellness by being walkable, accessible and promoting community interaction.

Vibrant places offer a mix of uses including residential, office, institutional, retail, cultural, and entertainment facilities that include pocket parks and open spaces.



A Lindon City Center with Transportation, Residential, Retail & Business seamlessly connecting in a park-like atmosphere.



Area outlined in Red is future city center planned in San Ramon California. Like 700N, it's bisected by a high traffic corridor street, and close but not directly adjacent to major freeway exit.



The 500 foot depth on either side of the corridor can be planned wisely with interior streets and block areas connected together by many passageways and trails weaving through them.



Ivory's Master-planned residential Community is a natural partner with bicycle, pedestrian trails and park ready to connect to Corridor businesses and future TOD site.

Suggested Lindon Design Guideline Amendments

Break-up long monotonous rooflines (determine minimum feet) by dividing elevations into smaller parts. This can be accomplished by a change of plane, projection or recess, or by varying a cornice or roofline (ie. Pitched)

Require Crown-molded rooflines. Large uninterrupted expanses of a single material are prohibited.

The apparent mass of large buildings shall be reduced and a varied architectural street appearance created by manipulating the building form using:

1. Offsets
2. Recesses
3. Changes in Plane
4. Changes in Height
5. Windows
6. Trellises
7. Berming at the edge of buildings in conjunction with landscaping can be used to reduce structure mass and height along street facade



Appropriate use of roof plane variation and materials

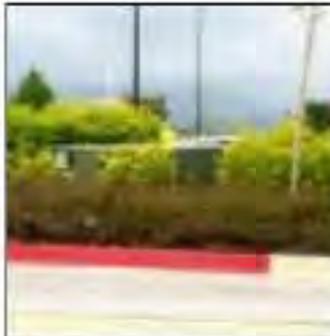


Inappropriate roof plane and use of materials

Require Screening of utility/mechanical units

Ground mechanical units must be screened from view with wing walls, landscaping, or a combination of both.

Appropriate vegetative buffers shall be placed to screen and buffer all utility boxes and pedestals.



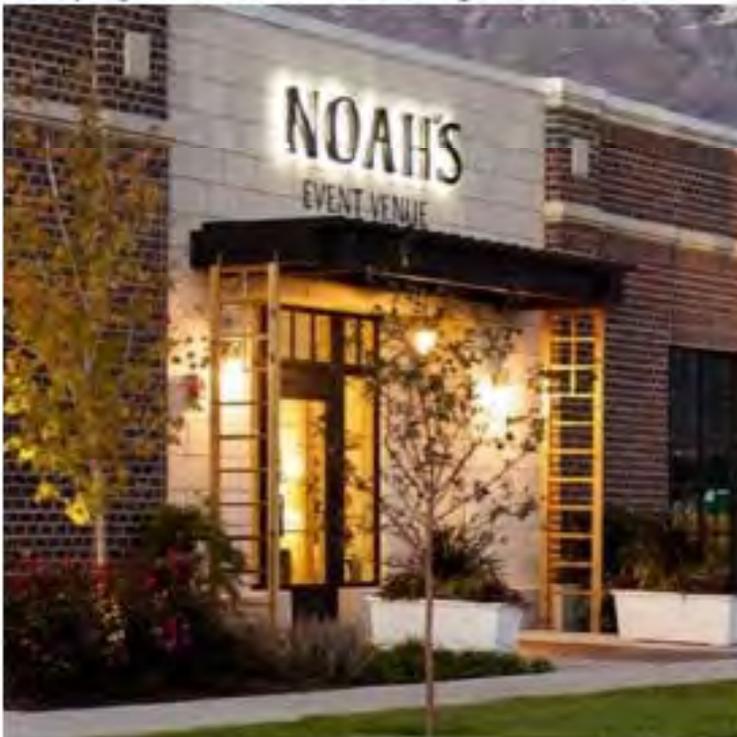
Appropriate screening of utility boxes with walls or vegetation



Inappropriate or non-existent screening

Entries - Require entries have one or more of the following:

1. Canopy, overhang or arch above the entrance (columns & pillars), Canopy or awning to create visual depth and shade
2. Recesses or projections in the building facade surrounding the entrance
3. Peaked roof or raised parapet structures over the door
4. Display windows surrounding the entrance

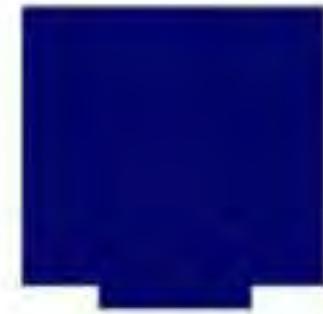


Articulation - enhance the visual interest of buildings

- (1) Facade modulation – stepping portions of the facade to create shadow lines and changes in volumetric spaces,
- (2) Use of engaged columns or other expressions of the structural system,
- (3) Horizontal and vertical divisions – by use of textures or materials (usually combined with facade modulation),
- (4) Dividing facades into storefronts with visually separate display windows,
- (5) Providing projections such as balconies, cornices, covered entrances, porte-cocheres, trellis', pergolas, arcades and colonnades (providing such trellis' and awnings extend outward from the underlying wall surface at least 36-inches),
- (6) Variation in the rooflines by use of dormer windows, overhangs, arches, stepped roofs, gables or other similar devices.



Appropriate Articulation



Inappropriate Articulation



Appropriate



Appropriate



Inappropriate building articulation

Other items for discussion

Discuss the desired mix of users and possible caps to limit the corridor being taken-over by all office, flex, etc.

Fenestration: current code allows windows to make up 80% of quality materials

What's Next?

1. Establish a name for 700 North corridor and create a specific new area Zone
2. Strengthen current standards immediately by adopting Zone Amendments and Design Guideline changes suggested by committee
3. Create a Specific Area Plan Document for this unique economic "District" in Lindon that will encourage coordinated development
4. Study other cities' design and specific area documents, selecting best elements to adopt (ie. architectural requirements, street furniture, benches, landscape boxes, lighting, etc.)
5. Prepare updated 700 North marketing materials and city website information
6. Participate in organizations (ULI, and other networks) to market to master developers or desired retail/ commercial entities

8. Public Hearing — Ordinance #2016-21-O; Zone Map Change

(5 minutes)

The Council will review and consider Ordinance #2016-21-O amending the Zoning Map to create the Lindon Village Commercial zone along the 700 North corridor.

See attached Ordinance and application info from the Planning Department.

Public Hearing — Zoning Map Amendment General Commercial (CG) and Mixed Commercial (MC) to Lindon Village, Approx. 700 North (650 West to 2000 West)

Lindon City requests approval of a zone map amendment for multiple parcels from General Commercial (CG) and Mixed Commercial (MC) to the Lindon Village Commercial (LVC) zone, at approximately 700 North from 650 West to 2000 West.

<p>Applicant: Lindon City Presenting Staff: Hugh Van Wagenen</p> <p>General Plan: Commercial and Mixed Commercial Current Zone: General Commercial (CG) and Mixed Commercial (MC)</p> <p>Property Owner(s): Multiple (see below) Address: ~ 700 North from 650 West to 2000 West Parcel ID(s): Multiple (see below) Area: 159.8 acres</p> <p>Type of Decision: Legislative Planning Commission Recommendation: Recommended approval with a 5-0 vote.</p>	<p>SUMMARY OF KEY ITEMS</p> <ol style="list-style-type: none"> Whether to approve the request to change the Zoning Map. <p>MOTION I move to (<i>approve, deny, continue</i>) the applicant's request to change the Zoning Map from General Commercial (CG) and Mixed Commercial (MC) to Lindon Village Commercial (LVC), at approximately 700 North from 650 West to 2000 West as per pending Ordinance 2016-21-O .</p>
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OVERVIEW

This is a request by Lindon City to rezone multiple properties per the recommendations of the 700 North Steering Committee.

700 North Committee Mission

- Identify a vision, name, and boundaries for a 700 N Specific Area Plan
- Define values of Lindon - present and future
- Create an attractive gateway into Lindon
- Identify goals for this unique Economic District
- Recommend standards
- Establish development strategies

Please refer to the supporting agenda items regarding the uses in the Lindon Village Commercial zone and the creation of the Lindon Village Commercial zone.

Lindon City requests approval of a **Zone Map amendment** to reclassify the following parcels from General Commercial (CG) and Mixed Commercial (MC) to the Lindon Village Commercial (LVC) zone:

Parcel ID	Owner	Address
14:050:0052	ANDERSON BOYD AND SONS COMPANY	700 N 1400 WEST
14:053:0140	ANDERSON BOYD AND SONS COMPANY	N/A
14:050:0006*	ANDERSON BOYD E & SONS CO	N/A
14:053:0144	BLACKHURST, M DEAN & CHRISTINE S	775 N GENEVA RD
53:539:0001	BRACEBRIDGE PARTNERS LLC (ET AL)	1172 W 700 NORTH
14:050:0051	BRADSHAW, WARREN B & LE ORA R	N/A
14:053:0149	CENTRAL BANK	645 N GENEVA RD
14:053:0128	CENTRAL BANK	N/A
14:053:0036	GROO, DALLAS R & JANICE L	611 N GENEVA RD
53:539:0002	HIGH DESERT METALS LLC	1126 W 700 NORTH
47:254:0002	LINDON CC LLC	678 N 2000 WEST
47:254:0001	LINDON CC LLC	644 N 2000 WEST
14:046:0225	LINDON SQUARE LC	N/A
14:046:0222	LINDON SQUARE LC	N/A
14:053:0124	MELLENDEZ, LOUIS JR & LOIS	N/A
14:053:0061	MELLENDEZ, LOUIS LR & LOIS	N/A
14:053:0101	NFSCO PROPERTIES LLC	N/A
14:046:0189	NFSCO PROPERTIES LLC	N/A
14:053:0122	NFSCO PROPERTIES LLC	N/A
47:254:0004	OMEGA 8 HOLDINGS LLC	681 N 2000 WEST
14:050:0050	RAI CORPORATION (ET AL)	N/A
47:324:0001	ROCKWORKS NOAHS LLC	2076 W 700 NORTH
47:324:0002	ROCKWORKS NOAHS LLC	1976 W 700 NORTH
14:057:0088	RUF, HAROLD & STEVEN	N/A
66:478:0001	SPRING GARDENS OF LINDON LC	815 W 700 NORTH
51:555:0001	UVM BUILDING LLC	1966 W 700 NORTH
14:053:0148	WALKER, HOWARD L & JEANNE T	625 N GENEVA RD
14:057:0057	WICP WEST LINDON LLC	N/A

*Parcel 14:050:0006 is located in the Mixed Commercial (MC) zone.

ANALYSIS

1. Subsection 17.04.090(3) of the Lindon City Code establishes the factors to review when considering a request for a zone map change. The subsection states that the “planning commission shall recommend adoption of a proposed amendment only where the following findings are made:
 - a. The proposed amendment is in accord with the master plan of Lindon City;
 - b. Changed or changing conditions make the proposed amendment reasonably necessary to carry out the purposes of the division.”
2. Applicable city-wide Land Use Guidelines as indicated in the Lindon City General Plan:

- a. The identity of Lindon should be strengthened by land uses which contribute to the unique character of the community.
- b. The relationship of planned land uses should reflect consideration of existing development, environmental conditions, service and transportation needs, and fiscal impacts.
- c. Transitions between different land uses and intensities should be made gradually with compatible uses, particularly where natural or man-made buffers are not available.
- d. Commercial and industrial uses should be highly accessible, and developed compatibly with the uses and character of surrounding districts.
- e. Land use patterns should be encouraged that provide adequate off-street parking, reduce travel distances for employment and essential services, limit pollution, allow for alternative modes of transportation, and conserve energy.

ATTACHMENTS

1. Ordinance 2016-21-O

ORDINANCE NO. 2016-21-O

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH COUNTY, UTAH, AMENDING PORTIONS OF THE LINDON CITY ZONING MAP FROM GENERAL COMMERCIAL (CG) AND MIXED COMMERCIAL (MC) TO THE LINDON VILLAGE COMMERCIAL (LVC) ZONE AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Municipal Council of Lindon City finds it necessary to amend portions of the Lindon City Zoning Map, specifically the properties generally located at the following addresses from General Commercial (CG) and Mixed Commercial (MC) to the Lindon Village Commercial (LVC) zone: (Approximately) 700 North from 650 West to 2000 West

Parcel ID	Owner	Address
14:050:0052	ANDERSON BOYD AND SONS COMPANY	700 N 1400 WEST
14:053:0140	ANDERSON BOYD AND SONS COMPANY	N/A
14:050:0006*	ANDERSON BOYD E & SONS CO	N/A
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51:555:0001	UVM BUILDING LLC	1966 W 700 NORTH
14:053:0148	WALKER, HOWARD L & JEANNE T	625 N GENEVA RD
14:057:0057	WICP WEST LINDON LLC	N/A

*Parcel 14:050:0006 is located in the Mixed Commercial (MC) zone.

(See map labeled as Exhibit A); and

WHEREAS, the City finds it is necessary to amend the Zoning Map to benefit the City; and

WHEREAS, the Planning Commission recommended adoption of the revised provisions, and the revision of such provisions will assist in carrying out general plan goals related to the promotion of businesses and industry within the City, and said changes are compatible with land use guidelines as found in the General Plan; and

WHEREAS, a public hearing was held on November 22, 2016 to receive public input and comment regarding the proposed amendment; and

WHEREAS, no adverse effects were identified by the Commission during the hearing; and

WHEREAS, the Council held a public hearing on December 6, 2016 to consider the recommendation and no adverse effects were identified; and

WHEREAS, the current Zoning Map should be amended to provide such provisions to the Municipal Code of Lindon City.

NOW, THEREFORE, BE IT ORDAINED by the City Council of Lindon City, Utah County, State of Utah, the Lindon City Zoning Map is hereby amended and will read as follows:

SECTION I:

- See Exhibit A showing parcels changing from the General Commercial (CG) and Mixed Commercial (MC) to Lindon Village Commercial (LVC) zone on the Lindon City Zoning Map.



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

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

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

PASSED and ADOPTED and made EFFECTIVE by the City Council of Lindon City, Utah, this _____ day of _____, 2016.

Jeff Acerson, Mayor

ATTEST:

Kathryn A. Moosman,
Lindon City Recorder

SEAL

9. Public Hearing — Ordinance #2016-22-O; Land Use Table changes for LVC zone *(10 minutes)*

The Council will review and consider Ordinance #2016-22-O amending Standard Land Use Table to regulate specific land uses within the Lindon Village Commercial zone.

See attached Ordinance and application info from the Planning Department.

Ordinance Amendment, Lindon City Code Standard Land Use Table, Lindon Village Commercial Zone

<p>Applicant: Lindon City Presenting Staff: Hugh Van Wagenen</p> <p>Type of Decision: Legislative Planning Commission Recommendation: Recommend approval in a 5-0 vote.</p>	<p><u>SUMMARY OF KEY ISSUES</u></p> <p>1. Whether it is in the public interest to approve the proposed amendment to the City Code.</p> <p><u>MOTION</u> I move to (<i>approve, deny, continue</i>) of ordinance amendment 2016-22-O (<i>as presented, with changes</i>).</p>
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BACKGROUND

At the encouragement of the City Council and Planning Commission, the 700 North Steering Committee was assembled to make suggestions regarding the future development of the 700 North commercial corridor. The Committee was made up of elected, appointed, and lay members of the community and began meeting in January of 2016. Recently, the Committee presented their recommendations to the Commission and Council. Ordinance 2016-22-O is one step in implementing those recommendations.

ANALYSIS

In an effort to not further clutter the Standard Land Use Table, two simple changes were added in order to reflect the new Lindon Village Commercial Zone. The column with the “Commercial” header received an asterisk which is explained at the bottom of each page with the words, “Lindon Village Commercial Zone use permissions are found in LCC 17.48.025.”

The language found in LCC 17.48.025 is reflected in Ordinance 2016-23-O and states:

Permitted Land Uses: Permitted, conditional, and non-permitted uses in the LVC Zone mirror those uses as reflected in the Standard Land Use Table for the General Commercial (CG) Zone with the exception of the following uses which are not permitted in the LVC Zone.

- A. *Motor Vehicles/Trucks/Marine – New Vehicle Dealership*
- B. *Used Cars/Trucks – Used Vehicle Sales Lots*
- C. *Auto Lube & Tune-up*
- D. *Auto Tire Shops/Tire Sales/Tire Services*
- E. *Light Equipment Rental & Leasing; Automobile & Light-Truck Rental*
- F. *Indoor Gun Ranges*
- G. *Assisted Living Facilities, Large or Small as defined by LCC 17.72*

These are the only changes to permitted uses for the new Lindon Village Commercial Zone from the current General Commercial zones.

ATTACHMENTS

1. 2016-22-O

LINDON CITY CODE

ORDINANCE NO. 2016-22-O

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH COUNTY, UTAH, AMENDING THE STANDARD LAND USE TABLE OF THE LINDON CITY CODE TO ADD THE LINDON VILLAGE COMMERCIAL ZONE AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the proposed amendment is consistent with the goal of the General Plan to ensure that new development is of high quality and to promote Lindon as a regional center for technology and commercial facilities; and

WHEREAS, the Lindon City Planning Commission has recommended approval of an amendment to The Standard Land Use Table of Lindon City Code; and

WHEREAS, a public hearing was held on November 22, 2016, to receive public input and comment regarding the proposed amendment; and

WHEREAS, no adverse comments were received during the hearing; and

WHEREAS, the Council held a public hearing on December 6, 2016 to consider the recommendation and no adverse comments were received.

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

SECTION I: The Standard Land Use Table of the Lindon City Code are hereby amended to read as follows:

STANDARD LAND USE TABLE BY ZONE

Parking Group	Permitted Primary Uses	Residential	Mixed Rec.		Commercial*							Industrial		R&B
		(R1-12, R1-20, R3)	RMU-W	RMU-E	PC-1	PC-2	CG	CG-A	CG-A8	CG-S	MC	HI	LI	
MISCELLANEOUS														
N/A	Solicitors	See LCC 5.40 - Solicitors Ordinance												
N/A	Itinerant Merchants	N	N	N	See LCC 17.17.140 - Temporary Site Plans									
7100	Fireworks Stands	See 8.28 - Fireworks Ordinance												
7100	Christmas Tree Sales	N	N	N	See LCC 17.17.140 - Temporary Site Plans									
7100	Mechanical Amusement	N	N	N	C	C	C	C	C	C	C	C	C	N
N/A	Individual Containers for Recyclable Materials - commercial storage	N	N	N	N	N	C	C	C	C	C	C	C	N
RESIDENTIAL														
N/A	Single Family	P	N	N	N	N	N	N	N	N	N	N	N	N
1111	Accessory Apartments	See 17.46 R2 Overlay	N	N	N	N	N	N	N	N	N	N	N	N
1111	Condominium		N	N	N	N	N	N	N	N	N	N	N	N
1111	Apartments		N	N	N	N	N	N	N	N	N	N	N	N
1200	Rooming & Boarding Houses	N	N	N	N	N	N	N	N	N	N	N	N	N
1233	Fraternity & Sorority Houses	N	N	N	N	N	N	N	N	N	N	N	N	N
1500	Membership Lodging	N	N	N	N	N	C	C	C	C	N	N	N	N
1233	Student Housing	See 17.46 - R2 Overlay												
1241	Youth Rehabilitation	See 17.70 - Group Homes and 17.72 - Care Facilities Overlay												
1241	Assisted Living Facilities - small	See 17.70 - Group Homes and 17.72 - Care Facilities Overlay												
1241	Assisted Living Facilities - large	See 17.70 - Group Homes and 17.72 - Care Facilities Overlay												
1200	Transitional Treatment Home - sm.	See 17.70 - Group Homes and 17.72 - Care Facilities Overlay												
1200	Transitional Treatment Home - lg.	See 17.70 - Group Homes and 17.72 - Care Facilities Overlay												
1400	Subdivided Manufactured Mobile Homes Parks	N	N	N	N	N	N	N	N	N	N	N	N	N
1300	Hotels, Tourist Courts, Bed & Breakfast and Motels	N	N	N	P	P	P	P	P	P	P	N	N	P
1300	Residential Bed & Breakfast Facility - 3 rooms or less	N	N	N	N	N	N	N	N	N	N	N	N	N
N/A	Caretaker Facilities - accessory to main uses only	N	N	N	C	C	C	C	C	C	C	C	C	C
MANUFACTURING														
NOTE: Any listed "indoor only" manufacturing business proposing "outdoor storage" in the HI or LI zones is required to obtain a Conditional Use Permit.														
2000	Slaughterhouse	N	N	N	N	N	N	N	N	N	N	N	N	N
2000	Meat & Dairy	N	N	N	N	N	N	N	N	N	N	P	C	N
2000	General Food Mfg.- under 20,000 sq/ft.	N	N	N	N	N	N	N	N	N	C	P	P	N
2000	General Food Mfg.- over 20,000 sq/ft.	N	N	N	N	N	N	N	N	N	N	C	C	N

C = Conditional Use, N = Not Permitted, N/A = Not Applicable, P=Permitted

*Lindon Village Commercial Zone use permissions are found in LCC 17.48.025

STANDARD LAND USE TABLE BY ZONE

Parking Group	Permitted Primary Uses	Residential	Mixed Rec.		Commercial*							Industrial		R&B
		(R1-12, R1-20, R3)	RMU-W	RMU-E	PC-1	PC-2	CG	CG-A	CG-A8	CG-S	MC	HI	LI	
2000	Candy & Other Confectionary Products	N	N	N	N	N	C	C	C	C	C	P	P	N
2000	Preparing Feeds for Animals & Fowl	N	N	N	N	N	N	N	N	N	N	P	C	N
2000	Brewery (Liquors & Spirits) max. 1,000 sq. ft. and must be in conjunction with a restaurant	N	N	N	N	N	N	N	N	N	C	P	C	N
2000	Ice Manufacturing	N	N	N	N	N	N	N	N	N	P	P	P	N
2000	Textile Mill Products	N	N	N	N	N	N	N	N	N	N	P	N	N
2000	All General Apparel	N	N	N	N	N	N	N	N	N	P	P	P	N
2000	Lumber & Wood Products	N	N	N	N	N	N	N	N	N	N	P	C	N
2000	Cabinets and Similar furniture & Fixtures - indoor storage and production only	N	N	N	N	N	N	N	N	N	C	P	P	N
2000	Pulp Products	N	N	N	N	N	N	N	N	N	N	N	N	N
2000	Publishing, Printing, & Misc. Related Work	N	N	N	N	N	N	N	N	N	P	P	P	N
2000	Industrial Chemical	N	N	N	N	N	N	N	N	N	N	N	N	N
2000	Explosives	N	N	N	N	N	N	N	N	N	N	N	N	N
2000	Petroleum & Coal Products	N	N	N	N	N	N	N	N	N	N	N	N	N
2000	Other Gas Productions	N	N	N	N	N	N	N	N	N	N	C	N	N
2000	Candle and wax products manufacturing	N	N	N	N	N	N	N	N	N	C	P	P	N
2000	Rubber and Misc. Plastics	N	N	N	N	N	N	N	N	N	N	C	N	N
2000	Stone, Clay, Glass, & Associated Products - indoor storage & production only	N	N	N	N	N	N	N	N	N	C	P	P	N
2000	Asphalt & Concrete Batch Plants or Road Product Manufacturing - concrete crushing, road base, etc.	N	N	N	N	N	N	N	N	N	N	N	N	N
2000	Recycling businesses (indoor processing only. Outdoor product storage areas require site obscuring fencing. Applications must meet SLU compatibility standards.)	N	N	N	N	N	N	N	N	N	N	C	C	N
2000	Fabricated Metal Products	N	N	N	N	N	N	N	N	N	N	P	C	N
2000	Fabricated Metal products, indoor storage & production only.	N	N	N	N	N	N	N	N	N	C	P	P	N
2000	Professional, Scientific, Photographic, Optical instruments & Etc	N	N	N	N	N	N	N	N	N	P	P	P	N
2000	Tobacco Products	N	N	N	N	N	N	N	N	N	N	P	C	N
2000	Motion Picture production (permanent studios)	N	N	N	N	N	N	N	N	N	P	P	P	N

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STANDARD LAND USE TABLE BY ZONE

Parking Group	Permitted Primary Uses	Residential	Mixed Rec.		Commercial*							Industrial		R&B	
		(R1-12, R1-20, R3)	RMU-W	RMU-E	PC-1	PC-2	CG	CG-A	CG-A8	CG-S	MC	HI	LI		
2000	Signs & Advertising	N	N	N	N	N	N	N	N	N	N	P	P	P	N
TRANSPORTATION, COMMUNICATIONS, & UTILITIES															
4000	Railroad Lines Extension & Associated Uses	N	N	N	N	N	N	N	N	N	N	C	C	C	N
4000	Bus Passenger Terminals	N	N	N	N	N	C	C	C	C	C	P	P	P	N
4000	Bus Garaging & Equipment Maintenance	N	N	N	N	N	N	N	N	N	N	P	P	P	N
4000	Motor Freight Terminals	N	N	N	N	N	N	N	N	N	N	P	C	P	N
4000	Motor Freight Garaging & Equipment Maintenance	N	N	N	N	N	N	N	N	N	N	P	C	P	N
4000	Taxicab Terminal/Garage	N	N	N	N	N	N	N	N	N	N	P	P	P	N
4000	Auto Parking Facilities - private	N	N	N	P	P	P	P	P	P	P	P	P	P	P
4000	Telephone Utility Lines - above ground	N	N	N	N	N	N	N	N	N	N	N	N	N	N
4000	Telephone Utility Lines - underground	P	P	P	P	P	P	P	P	P	P	P	P	P	P
4000	Cellular Communication Towers	See Section 5.07													
4000	Television Broadcasting Studios - only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
4000	Television Transmitting Stations & Relay Tower (height of tower may not exceed maximum height of zone)	N	C	N	N	N	N	N	N	N	N	C	C	C	N
4000	Radio & Television Broadcasting Studios (height of any antenna or tower may not exceed maximum height of zone)	N	N	N	N	N	N	N	N	N	N	C	C	C	N
4000	Electric Utility Lines - above ground 35 kV or greater	C	C	C	C	C	C	C	C	C	C	C	C	C	C
4000	Electric Utility Lines - underground	P	P	P	P	P	P	P	P	P	P	P	P	P	P
4000	Electric Utility Lines - above ground and less than 35 kV	N	N	N	N	N	N	N	N	N	N	N	N	N	N
4000	Electricity Regulating Substations	N	N	N	N	N	N	N	N	N	N	C	C	C	N
4000	Gas Utilities - underground	P	P	P	P	P	P	P	P	P	P	P	P	P	P
4000	Natural or Manufactured Gasoline Storage & Distribution Points	N	N	N	N	N	N	N	N	N	N	N	C	N	N
4000	Gas Pressure Control Stations	N	N	N	N	N	N	N	N	N	N	N	C	C	N
4000	Culinary Water Treatment Plants - Purification	N	N	N	N	N	N	N	N	N	N	N	P	P	N
4000	Water Storage	P	P	P	P	P	P	P	P	P	P	P	P	P	P
4000	Water Pressure Control Stations	P	P	P	P	P	P	P	P	P	P	P	P	P	P
4000	Sewage Treatment Plants	N	C	N	N	N	N	N	N	N	N	N	N	N	N
4000	Sewage Pressure Control Stations	P	P	N	P	P	P	P	P	P	P	P	P	P	P

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		(R1-12, R1-20, R3)	RMU-W	RMU-E	PC-1	PC-2	CG	CG-A	CG-A8	CG-S	MC	HI	LI		
4000	Solid Waste Disposal & Incineration	N	N	N	N	N	N	N	N	N	N	N	N	N	
4000	Freight Forwarding Services	N	N	N	N	N	N	N	N	N	N	P	P	N	
4000	Packing & Crating Services	N	N	N	N	N	C	C	C	C	C	P	P	N	
4000	Waste Transfer Stations	N	N	N	N	N	N	N	N	N	N	N	N	N	
WHOLESALE TRADE (Sell for Resale)															
Note: Any permitted (P) wholesale business proposing "outdoor storage" in the HI and LI zones is required to obtain a Conditional Use Permit															
5100	Automobiles, Motor Vehicle, & Other Automotive Equipment (outdoor storage of vehicles is permitted)	N	N	N	N	N	N	N	N	N	N	C	C	C	N
5100	Tires & Tubes - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Drugs, Chemicals & Allied Products - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Drugs, Drug Proprietaries & Druggists' Sundries - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Paints & Varnishes - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Dry Goods, Piece Goods, & Notions - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Apparel & Accessories - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Groceries & Food Stuffs - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Agricultural Commodities (outdoor storage is permitted)	N	N	N	N	N	N	N	N	N	N	C	C	C	N
5100	Electrical Apparatus & Equipment, Wiring Supplies, & Construction Materials - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Hardware - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Plumbing & Heating Equipment & Supplies - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Air Conditioning, Refrigeration Equipment & Supplies - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Commercial, Industrial, & Agricultural Machine Equipment & supplies (outdoor storage is permitted)	N	N	N	N	N	N	N	N	N	N	C	C	C	N
5100	Professional Equipment & Supplies - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N

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		(R1-12, R1-20, R3)	RMU-W	RMU-E	PC-1	PC-2	CG	CG-A	CG-A8	CG-S	MC	HI	LI		
5100	Transportation equipment, Other Machinery Equipment, & Supplies (Outdoor storage of vehicles & trailers is permitted)	N	N	N	N	N	N	N	N	N	N	C	C	C	N
5100	Metal & Minerals - includes Rock Products, Concrete, Asphalt - excludes liquid petroleum products & scrap	N	N	N	N	N	N	N	N	N	N	N	C	N	N
5100	Petroleum Bulk Stations & Terminals	N	N	N	N	N	N	N	N	N	N	N	C	N	N
5100	Scrap & Waste Materials	N	N	N	N	N	N	N	N	N	N	N	N	N	N
5100	Tobacco & Tobacco Products - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Beer, Wine, & Distilled Alcoholic Beverages - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Paper & Paper Products - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Furniture & Home furnishings - indoor storage only	N	N	N	N	N	N	N	N	N	N	P	P	P	N
5100	Lumber & Construction Materials (outdoor storage is permitted)	N	N	N	N	N	N	N	N	N	N	C	C	C	N
RETAIL TRADE															
5200	Lumber yards - outdoor storage	N	N	N	N	N	N	N	N	N	N	C	C	C	N
5200	Building Material, Equipment Supplies & Hardware - indoor storage only	N	N	N	P	P	P	P	P	P	P	P	N	P	N
5200	Farm Equipment	N	N	N	N	N	N	N	N	N	N	C	C	P	N
5300	Home Improvement Centers	N	N	N	P	P	P	P	P	P	P	P	N	P	N
5300	Department Stores	N	N	N	P	P	P	P	P	P	P	P	N	N	N
5300	Mail Order Houses	N	N	N	N	N	N	N	N	N	N	P	N	P	N
5300	Limited Price Variety Stores	N	N	N	N	N	P	P	P	P	P	P	N	P	N
5300	Direct Selling Organizations - Call Centers	N	N	N	N	N	C	C	C	C	C	C	N	C	C
5300	Arts, Crafts & Hobbies	N	N	N	P	P	P	P	P	P	P	P	N	P	N
5300	Musical Instruments	N	N	N	P	P	P	P	P	P	P	P	N	P	N
5300	Flea Market - indoor storage only	N	N	N	N	N	C	C	C	C	C	C	N	C	N
5300	Groceries &/or Food	N	N	N	P	P	P	P	P	P	P	P	N	P	N
5300	Farmers Market	N	P	N	N	N	C	C	C	C	C	C	N	C	N
5300	Candy & Other Confectionery Products	N	N	N	P	P	P	P	P	P	P	P	N	P	N
5500	Motorcycles, Personal ATV, Personal Water Craft, & Snowmobile, Sales & Service	N	N	N	C	C	C	C	C	C	C	C	N	C	N
5500	Motor Vehicles/Trucks/Marine - New Vehicle Dealership only	N	N	N	C	C	P	P	P	P	P	C	N	P	N

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		(R1-12, R1-20, R3)	RMU-W	RMU-E	PC-1	PC-2	CG	CG-A	CG-A8	CG-S	MC	HI	LI	
5500	Used Cars/Trucks - Used Vehicle Sales Lots	N	N	N	N	C	N	P	P	N	N	C	P	N
5500	Mobile & Manufactured Homes Sales	N	N	N	N	N	N	N	N	N	C	C	P	N
5500	Tires, Batteries, & Accessories	N	N	N	C	C	P	P	P	P	P	N	P	N
5500	Gasoline Service Station with or Without Store	N	N	N	C	C	P	P	P	P	P	N	P	N
5500	Marine Craft & Accessories	N	N	N	N	N	C	C	C	C	C	N	P	N
5500	Aircraft & Accessories	N	N	N	N	N	N	N	N	N	N	N	P	N
5600	Clothing, Apparel, & Accessories	N	N	N	P	P	P	P	P	P	P	N	N	N
5700	Furniture & Home furnishings - indoor storage only	N	N	N	P	P	P	P	P	P	P	N	P	N
5700	Music Supplies	N	N	N	P	P	P	P	P	P	P	N	P	N
5800	Restaurants	N	N	N	P	P	P	P	P	P	P	C	P	P
5800	Fast Food	N	N	N	P	P	P	P	P	P	P	N	P	P
5900	Pharmacy	N	N	N	P	P	P	P	P	P	P	N	P	N
5900	Antiques	N	N	N	N	N	P	P	P	P	P	N	P	N
5900	Jeweler or Gold, Silver Dealers	N	N	N	C	C	P	P	P	P	P	N	N	N
5900	Secondhand Merchants - No outdoor storage except as CUP in LI zone	N	N	N	N	N	P	P	P	P	P	N	P	N
5900	Books	N	N	N	P	P	P	P	P	P	P	N	N	N
5900	Stationery	N	N	N	P	P	P	P	P	P	P	N	N	N
5900	Office Supplies	N	N	N	P	P	P	P	P	P	P	N	N	P
5900	Cigars - Cigarettes	N	N	N	N	N	N	N	N	N	P	N	P	N
5900	Newspapers/Magazines	N	N	N	P	P	P	P	P	P	P	N	P	N
5900	Cameras & Photographic Supplies	N	N	N	P	P	P	P	P	P	P	N	P	N
5900	Gifts, Novelties, & Souvenirs	N	N	N	P	P	P	P	P	P	P	N	N	N
5900	Florists	N	N	N	P	P	P	P	P	P	P	N	N	N
5900	Video Rentals	N	N	N	P	P	P	P	P	P	P	N	N	N
5900	Sporting Goods	N	N	N	P	P	P	P	P	P	P	N	P	N
5900	Bicycles	N	N	N	P	P	P	P	P	P	P	N	P	N
5900	Toys	N	N	N	P	P	P	P	P	P	P	N	N	N
5900	Farm & Garden Supplies	N	N	N	N	N	P	P	P	P	P	N	P	N
5900	Hay, Grains, & Feed	N	N	N	N	N	C	C	C	C	C	N	P	N
5900	Nursery - Plants	N	N	N	N	N	P	P	P	P	P	N	P	N
5900	Computer Goods & Services	N	N	N	P	P	P	P	P	P	P	N	P	P
5900	Optical Goods	N	N	N	P	P	P	P	P	P	P	N	N	N

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		(R1-12, R1-20, R3)	RMU-W	RMU-E	PC-1	PC-2	CG	CG-A	CG-A8	CG-S	MC	HI	LI	
SERVICES														
6100	Professional Office Uses	N	N	N	P	P	P	P	P	P	P	P	P	P
6100	Chartered Banks, Credit Unions and Other Similar Financial Institutions	N	N	N	P	P	P	P	P	P	P	P	N	N
6100	Check Cashing and Other Payday Loans or Similar Credit Services	N	N	N	N	N	N	N	N	N	N	N	N	N
6100	Security & Commodity Brokers, Dealers, & Exchanges	N	N	N	N	N	P	P	P	P	P	P	N	N
6100	Insurance Agents, Brokers, and Related Services	N	N	N	P	P	P	P	P	P	P	P	N	N
6100	Real Estate Agents, Brokers, and Related Services	N	N	N	P	P	P	P	P	P	P	P	N	N
6100	Title Abstracting	N	N	N	P	P	P	P	P	P	P	P	N	N
6200	Laundering and Dry Cleaning Services	N	N	N	N	N	P	P	P	P	P	P	N	P
6200	Custom Tailoring	N	N	N	N	N	P	P	P	P	P	P	N	N
6200	Laundromats	N	N	N	N	N	P	P	P	P	P	P	N	N
6200	House Cleaning	N	N	N	N	N	P	P	P	P	P	P	N	P
6200	Commercial Janitorial	N	N	N	N	N	P	P	P	P	P	P	N	P
6200	Window Cleaning	N	N	N	N	N	P	P	P	P	P	P	N	P
6200	Chimney Sweep	N	N	N	N	N	P	P	P	P	P	P	N	P
6200	Photographic Services - Including Commercial	N	N	N	N	N	P	P	P	P	P	P	N	P
6200	Beauty & Barber Shops	N	N	N	N	N	P	P	P	P	P	P	N	P
6200	Massage Therapy/Personal Care Health Spa	N	N	N	N	N	P	P	P	P	P	P	N	P
6200	Funeral Homes	N	N	N	N	N	P	P	P	P	P	P	N	N
6200	Crematory Services	N	N	N	N	N	N	N	N	N	N	N	C	C
6200	Cemeteries	C	C	C	N	N	N	N	N	N	N	N	N	N
6200	Child Day Care - 5 to 16 children (4 or less not regulated)	C	N	N	N	N	P	P	P	P	C		N	N
6200	Commercial Adult Day Care Facility	See Section 17.70 and 17.72												
6200	Commercial Preschool	N	N	N	N	N	P	P	P	P	P	P	N	N
6200	Catering Services	N	N	N	N	N	P	P	P	P	P	P	N	P
6200	Wedding Reception Centers	N	N	N	N	N	P	P	P	P	P	P	N	N
6300	Advertising Services - General	N	N	N	N	N	P	P	P	P	P	P	N	P
6300	Direct Mail Advertising	N	N	N	N	N	C	C	C	C	P		N	P
6300	Travel Services	N	N	N	N	N	P	P	P	P	P		N	N

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6300	Private Postal Services	N	N	N	N	N	P	P	P	P	P	C	P	C
6300	Blueprinting & Photocopying	N	N	N	N	N	P	P	P	P	P	N	P	P
6300	Disinfecting & Exterminating	N	N	N	N	N	N	N	N	N	C	N	P	N
6300	Locksmithing	N	N	N	N	N	P	P	P	P	P	N	P	N
6300	News Syndicate	N	N	N	N	N	P	P	P	P	P	N	P	P
6300	Employment Services	N	N	N	N	N	P	P	P	P	P	N	N	P
6300	Vault Security Storage - Mini-Storage (outdoor storage by Conditional Use only and is limited to 15% of total storage space and limited to personal recreational vehicles)	N	N	N	N	N	N	N	N	P	P	N	P	N
6300	Research, Development, & Testing Services	N	N	N	N	N	C	C	C	C	P	N	P	P
6300	Business & Management Consulting	N	N	N	N	N	P	P	P	P	P	N	P	P
6300	Detective & Protective Services	N	N	N	N	N	P	P	P	P	P	N	P	P
6300	Heavy Equipment Rental & Leasing; Vehicles over 26,000 GVW	N	N	N	N	N	N	N	N	N	N	P	P	N
6300	Light Equipment Rental & Leasing; Automobile & Light-Truck Rental (No vehicles over 26,000 GVW)	N	N	N	N	N	P	P	P	P	P	N	P	N
6300	Photo-Finishing	N	N	N	N	N	P	P	P	P	P	N	P	N
6300	Stamp Trading	N	N	N	N	N	P	P	P	P	P	N	P	N
6300	Motion Picture Distribution & Services	N	N	N	N	N	P	P	P	P	P	N	P	N
6411	Automobile Wash	N	N	N	N	N	P	P	P	P	P	N	P	N
6411	Auto Lube & Tune-up	N	N	N	N	N	C	C	C	C	P	N	P	N
6411	Auto Tire Shops / Tire Sales / Tire Services	N	N	N	C	N	C	C	C	C	P	N	P	N
6411	General Auto / Vehicle Repair	N	N	N	N	N	N	N	N	N	C	C	C	N
6400	Wrecking Yards	N	N	N	N	N	N	N	N	N	N	N	N	N
6400	Impound Yards	N	N	N	N	N	N	N	N	N	N	C	C	N
6400	Small Engine, Appliance, Electrical, & Machine Repair	N	N	N	N	N	C	C	C	C	C	N	C	N
6400	Watch, Clock, & Jewelry Repair	N	N	N	N	N	P	P	P	P	P	N	P	N
6400	Re-Upholstery & Furniture Repair	N	N	N	N	N	P	P	P	P	P	N	P	N
6513	Medical, Dental, & Health Clinic Services / small, outpatient type services	N	N	N	N	N	P	P	P	P	P	N	N	P
6513	Hospital Services	N	N	N	N	N	C	C	C	C	C	N	N	N
6500	Medical & Dental Laboratories	N	N	N	N	N	P	P	P	P	P	N	P	P

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6500	Veterinarian Services, Animal Hospitals - small animals only	N	C	N	N	N	C	C	C	C	C	N	C	N
6500	Veterinarian Services, Animal Hospitals - large animals	N	C	N	N	N	N	N	N	N	N	N	C	N
6500	Legal Services	N	N	N	P	N	P	P	P	P	P	N	P	P
6500	Engineering & Architectural	N	N	N	P	N	P	P	P	P	P	N	P	P
6500	Educational & Scientific Research	N	N	N	P	N	P	P	P	P	P	N	P	P
6500	Accounting, Auditing & Bookkeeping	N	N	N	P	N	P	P	P	P	P	N	P	P
6500	Urban Planning	N	N	N	P	N	P	P	P	P	P	N	P	P
6500	Auction Services - Indoor Only	N	N	N	N	N	P	P	P	P	P	N	P	N
6500	Family & Behavioral Counseling	N	N	N	N	N	P	P	P	P	P	N	N	P
6500	Genealogical - Family History Services	N	N	N	N	N	P	P	P	P	P	N	N	P
6500	Interior Design	N	N	N	N	N	P	P	P	P	P	N	P	P
6600	Building Construction - General Contractor, Office & Storage	N	N	N	N	N	N	N	N	N	C	N	P	N
6600	Landscaping Service, Office & Storage	N	N	N	N	N	N	N	N	N	C	N	P	N
6800	Private Primary & Secondary Schools	C	N	N	N	N	C	C	C	C	C	N	C	N
6800	Universities & Colleges	N	N	N	N	N	C	C	C	C	C	N	C	C
6800	Professional & Vocational Schools	N	N	N	N	N	C	C	C	C	C	N	C	C
6800	Martial Arts Studios	N	N	N	N	N	P	P	P	P	P	N	P	N
6800	Barber & Beauty Schools	N	N	N	N	N	P	P	P	P	P	N	N	N
6800	Art & Music Schools	N	N	N	N	N	P	P	P	P	P	N	P	C
6800	Dancing, Tumbling, and Gymnastics Schools	N	N	N	N	N	P	P	P	P	P	N	P	C
6800	Driving Schools	N	N	N	N	N	P	P	P	P	P	N	P	N
6911	Churches, Synagogues & Temples	C	C	C	N	N	N	N	N	N	C	N	N	C
6800	Adoption Agencies	N	N	N	N	N	P	P	P	P	P	N	N	P
6800	Professional Members Organizations	N	N	N	N	N	N	N	N	N	P	N	C	P
6800	Labor Unions & Similar Labor Organizations	N	N	N	N	N	N	N	N	N	P	N	C	P
6800	Civic, Social & Fraternal Associations	N	N	N	N	N	N	N	N	N	P	N	C	P
PUBLIC ASSEMBLIES & AMUSEMENTS														
7100	Libraries	N	N	N	N	N	P	P	P	P	P	N	N	N
7100	Museums	N	N	N	P	P	P	P	P	P	P	N	N	P
7100	Art Galleries	N	N	N	P	P	P	P	P	P	P	N	N	P
7100	Planetaria, Aquariums, Botanical Gardens, & Arboretums	N	C	N	N	N	P	P	P	P	P	N	N	C

C = Conditional Use, N = Not Permitted, N/A = Not Applicable, P=Permitted

*Lindon Village Commercial Zone use permissions are found in LCC 17.48.025

STANDARD LAND USE TABLE BY ZONE

Parking Group	Permitted Primary Uses	Residential	Mixed Rec.		Commercial*							Industrial		R&B
		(R1-12, R1-20, R3)	RMU-W	RMU-E	PC-1	PC-2	CG	CG-A	CG-A8	CG-S	MC	HI	LI	
7100	Zoos	N	C	N	N	N	N	N	N	N	N	N	N	N
7100	Sexually-Oriented Businesses	See Section 8.30 and 17.61												
7100	Amphitheaters	N	C	N	N	N	C	C	C	C	C	N	N	N
7100	Motion Picture Theaters	N	N	N	P	P	P	P	P	P	P	N	N	N
7100	Stage Theater	N	N	N	P	P	P	P	P	P	P	N	N	N
7100	Dance Clubs/Music Venues	N	N	N	N	N	C	C	C	C	C	N	C	N
7100	Stadiums	N	N	N	N	N	C	C	C	C	C	C	C	N
7100	Arenas / Field Houses	N	N	N	N	N	C	C	C	C	C	N	C	N
7100	Auditoriums & Exhibit Halls	N	N	N	N	N	C	C	C	C	C	N	N	N
7100	Convention Centers	N	N	N	N	N	P	P	P	P	P	N	C	P
7100	Fairgrounds	N	N	N	N	N	N	N	N	N	P	N	C	N
7100	Amusements Parks	N	N	N	N	N	C	C	C	C	C	N	N	N
7100	Arcades & Miniature Golf	N	N	N	C	C	C	C	C	C	P	N	N	N
7100	Golf Driving Ranges	N	C	C	N	N	C	C	C	C	C	N	C	N
7100	Go-Cart Tracks	N	N	N	N	N	N	N	N	N	N	N	C	N
7100	Golf Courses &/ or Country Clubs	C	C	C	N	N	N	N	N	N	N	C	C	N
7100	Tennis Courts - Private	N	N	N	C	C	C	C	C	C	P	N	C	P
7100	Roller Skating & Blading	N	N	N	N	N	C	C	C	C	P	N	C	N
7100	Skate Board Parks - Private	N	C	N	N	N	N	N	N	N	N	N	C	N
7100	Skate Board Parks - Publicly Owned	See Section III - Appendix A												
7100	BMX Biking Tracks & Facilities	N	C	C	N	N	N	N	N	N	N	N	C	N
7100	ATV / Motorcycle Tracks	N	N	N	N	N	N	N	N	N	N	N	N	N
7100	Riding Stables - Commercial	C	C	C	N	N	N	N	N	N	P	N	C	N
7100	Bowling Lanes	N	N	N	N	N	P	P	P	P	P	N	N	N
7100	Play Fields & Athletic Fields - Commercial	N	C	N	N	N	N	N	N	N	N	N	C	N
7100	Recreation Centers - General	N	N	N	P	P	C	C	C	C	P	N	C	N
7100	Gymnasium & Athletic Clubs	N	N	N	P	P	C	C	C	C	P	N	C	C
7100	Swimming Pools - Commercial	N	N	N	N	N	C	C	C	C	P	N	N	N
7100	Indoor Soccer Facilities	N	N	N	N	N	N	N	N	N	P	N	C	N
7100	Indoor Gun Ranges	N	C	C	N	N	C	C	C	C	C	N	C	N
7100	Water Slides	N	N	N	N	N	C	C	C	C	P	N	N	N
7100	Parks - General Recreation - Public Property	P	P	P	P	P	P	P	P	P	P	P	P	P
7100	Campgrounds	N	C	C	N	N	N	N	N	N	N	N	N	N

AGRICULTURE & RESOURCE EXTRACTION

C = Conditional Use, N = Not Permitted, N/A = Not Applicable, P=Permitted

*Lindon Village Commercial Zone use permissions are found in LCC 17.48.025

STANDARD LAND USE TABLE BY ZONE

Parking Group	Permitted Primary Uses	Residential	Mixed Rec.		Commercial*							Industrial		R&B
		(R1-12, R1-20, R3)	RMU-W	RMU-E	PC-1	PC-2	CG	CG-A	CG-A8	CG-S	MC	HI	LI	
N/A	Commercial Farms & Ranches producing Pigs, Turkeys, Mink, or Chickens products	N	N	N	N	N	N	N	N	N	N	N	N	N
N/A	Agricultural Related Activities: Commercial Production - large scale	N	C	C	N	N	C	C	C	C	C	C	C	N
N/A	Horticultural Services	N	C	C	N	N	C	C	C	C	C	C	C	N
N/A	Forestry & Timber Production	N	C	C	N	N	N	N	N	N	N	N	N	N
N/A	All Fisheries & Fish Hatcheries	N	C	N	N	N	N	N	N	N	N	N	N	N
N/A	All Mining & Related Services	N	N	N	N	N	N	N	N	N	N	N	N	N
N/A	All Resource Production & Extraction	N	N	N	N	N	N	N	N	N	N	N	N	N
N/A	Peat Extraction	N	C	N	N	N	N	N	N	N	N	C	C	N
See LCC 17.18	CF zone (Commercial Farm) uses - See LCC 17.51													
UNCLASSIFIED														
N/A	All unclassified items	See Section III of SLU Table (Appendix A)												

C = Conditional Use, N = Not Permitted, N/A = Not Applicable, P=Permitted

*Lindon Village Commercial Zone use permissions are found in LCC 17.48.025

LINDON CITY CODE

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

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

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

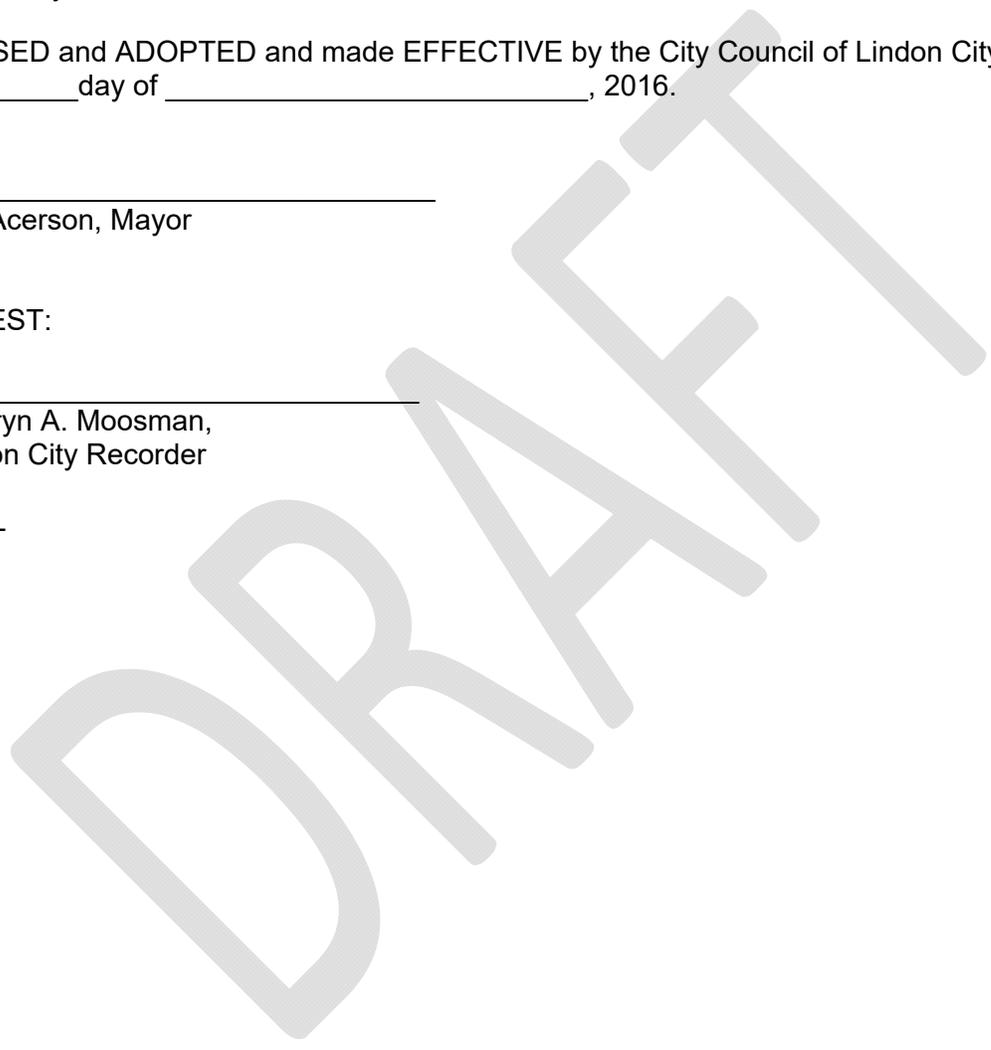
12 PASSED and ADOPTED and made EFFECTIVE by the City Council of Lindon City, Utah, this
14 _____ day of _____, 2016.

16 _____
18 Jeff Acerson, Mayor

20 ATTEST:

22 _____
24 Kathryn A. Moosman,
Lindon City Recorder

26 SEAL



10. Review & Action — Employee Merit Increases*(10 minutes)*

The City has previously approved and budgeted for a 3% employee merit increase effective January 1, 2017. Per past practice, the City evaluates fiscal constraints and economic indicators mid-fiscal year to determine if merit increase recommendations are still feasible. Given a healthy economic outlook, strong revenues, and healthy General Fund reserves the City Administration recommends the merit increases be applied as approved in the FY2017 budget.

See attached memo from Finance Director Colson.

Sample Motion: I move to (approve, continue, deny) the Fiscal Year 2017 merit increases as budgeted.



M E M O R A N D U M

To: Mayor Acerson and City Council Members
 From: Kristen Colson
 Date: November 30, 2016
Re: Recommendation for Employee Merit Increases

The 2016-2017 Lindon City Budget included funding a 0.3% Cost of Living Allowance (COLA) increase effective July 1, 2016 and a 3.0% merit increase effective January 1, 2017. The City Council asked that the merit increase be reevaluated upon the completion of the 2015-2016 fiscal year audit when we could evaluate our June 30, 2016 financial situation and ascertain if economic trends would continue as anticipated.

Lindon City's June 30, 2016 Financial Situation

The 2015-2016 fiscal year audited financial statements shows revenue exceeding expenses by \$444,780 in the General Fund. The General Fund reserves are healthy with a fund balance of \$2,404,141, which exceeded the State maximum of 25% of the total revenue.

Economic Trends

Indications show that the economy is stable. Lindon City's sales tax revenue is expected to meet our projections. According to the U.S. Department of Labor, the Consumer Price Index (CPI) has increased 1.6% from October 2015 to October 2016. The Utah Division of Workforce Services reported a 3.0% increase in employment statewide and 5.0% in Utah County. With a statewide unemployment rate of 3.2%, Carrie Mayne, Chief Economist at the Department of Workforce Services said "the state continues to operate at a low level of unemployment, signaling the potential for sustained growth well into 2017" ("Utah's Employment Summary: October 2016", Department of Workforce Services). The unemployment rate in Utah County is a comparable 3.1%.

Recommendation for Merit Increase

In light of these financial indicators, I recommend that the City Council approve a merit increase for city employees. The merit increase would only be for employees who qualify through their performance evaluations and would be a maximum of a one-step increase on the wage schedule or 3.0% for employees that are not a step, but in the mid-high range. The increase would be effective January 1, 2017. The maximum fiscal impact of the merit increase on both wages and benefits is listed in the table to the right.

<u>Fund</u>	<u>Cost of Merit Increase</u>
General Fund	\$53,724
Water Fund	3,714
Sewer Fund	976
Storm Water Fund	2,020
Recreation Fund	<u>5,167</u>
Total	<u>\$65,601</u>

II. Discussion Item — Continued Discussion on Lindon Days & 2016 Aquatics Season *(20 minutes)*

If needed, the Council will continue its review and discussion of the 2016 Lindon Day events and Aquatics Center season with Parks & Recreation Director Heath Bateman and Finance Director Kristen Colson.

This agenda item is only a place holder if the work session discussion runs longer and needs to be continued. If no additional review and discussion is needed the Council can skip this item and move to the next agenda item.

Sample Motion: No motion needed.

12. Discussion Item — Proceeds from Surplus Real Property*(20 minutes)*

The Council will review and consider possible options for use of proceeds from the sale of surplus land. Director Colson will highlight some opportunities for use of the revenue. No motion will be made.

See attached memo from Finance Director Colson.

Sample Motion: No motion needed.



M E M O R A N D U M

To: Mayor Acerson and City Council
 From: Kristen Colson
 Date: November 30, 2016
 Re: Possible uses of proceeds from sale of property

The City Council approved the sale of surplus property by Utah Lake. There is currently an offer on this property which could generate approximately \$2.5 million in revenue. This one time revenue could be used to benefit Lindon City in different ways such as paying down debt, doing capital improvement projects, purchasing capital assets, or any combination of these options. As Lindon City already has the maximum in reserves that is allowed by the State of Utah, these proceeds must be expended or transferred to another fund (for debt service or capital improvements), rather than saved.

Paying Down Debt

There are many bonds, notes and leases being paid by the City, but most are being repaid by customer user fees and developer impact fees in the enterprise funds. Staff feel that paying off debts that are not in the general fund and have dedicated revenues for debt service would not largely benefit the City.

There are 2 bonds, secured by sales tax revenue, which can be prepaid. Jason Burningham with Lewis Young Roberston and Burningham confirmed this.

The **Sales Tax Revenue Bonds, Series 2005**, were used to construct 700 North street and install water and storm drainage lines. The bonds are scheduled to mature June 1, 2025. The interest rate on these bonds are 3.75%. This bond series is subject to a pre-payment penalty ("redemption premium") calculated according to a formula set out by the purchaser of the Bonds, Bank of America. Bank of America provided an estimated penalty for December 1, 2016 of \$198,688.92. The debt service payments are being made using the following funding and allocation. Also shown is the allocation of the principal, interest, and penalty required to pay off the bonds.

Fund	Funding Source	Allocation	Payoff (P+I+penalty)
Road	Class C Road Fund Allotment	79.67%	\$1,784,006.63
Water	Water Impact Fees	5.47%	\$122,486.71
Storm	Storm Water Impact Fees	14.86%	\$332,751.83
Total		100.00%	\$2,239,245.17

Below is a breakdown of how the Series 2005 bonds would be paid off.

Fund	Budgeted Funds	Proceeds from Sale	Fund Balance	Total Funds
Road	\$212,011.83	\$1,571,994.80	\$0.00	\$1,784,006.63
Water	\$14,556.35	\$0.00	\$107,930.36	\$122,486.71
Storm	\$39,544.32	\$0.00	\$293,207.51	\$332,751.83
Total	\$266,112.50	\$1,571,994.80	\$401,137.87	\$2,239,245.17

There is a sufficient surplus of water impact fees to make the extra payment necessary to pay off the water portion of the debt. However, the Storm Water Fund does **not** have a sufficient fund balance to make this extra payment. It is possible for the Storm Water Fund to receive a loan from the General Fund or the Water Fund and repay the loan following the debt service payments of the Series 2005 bonds and with significantly less (or no) interest payments. (For example, the Storm Water Fund could make 8 annual payments of about \$38,300 with a 1% interest rate and save about \$1,250/year, which would be about \$10,000 through 2025.)

The **Sales Tax Revenue Bonds, Series 2016**, were used to construct the Public Safety Building. The debt service payments are being made from the general fund. The bonds are scheduled to mature March 1, 2031. The interest rate varies 1.00% - 2.45% for maturities 2017 through 2026. The maturities 2026 through 2031 are currently at 1.48%, but are subject to interest rate adjustments on March 1, 2021 and March 1, 2027. This means that \$945,000 of this bond series is subject to unknown interest rate adjustments which we assume will increase. We could use the remaining proceeds from the sale of the property (estimated to be \$928,005.20, which would be \$2,500,000 less the \$1,571,994.80 used for the Series 2005 bonds payoff) plus fund balance (about \$16,994.80) to payoff the final five years of maturities of the Series 2016 bonds.

The **net savings**, if we use the proceeds from the sale of the property to payoff the debts as listed above in this fiscal year, would be approximately \$327,849 even after the pre-payment penalty. If we payoff the Series 2005 bonds this fiscal year, but transfer the \$945,000 for the Series 2016 bonds payment to the debt service fund with the intention of making that payment March 1, 2021, prior to the first interest rate adjustment, the interest savings would change to \$270,062 after the pre-payment penalty.

In paying off these bonds as described above, this would also save the City the bond trustee fees being paid annually to US Bank. The annual fee is currently \$1,900 per year per bond. This fee could be increased in the future. Retiring the 2005 series bonds 8 years early and the 2016 series bonds 5 years early would save \$24,700.

In addition to the savings listed above, paying off the 2005 bond series would also make about \$212,000 per year available in the Road Fund that is encumbered until 2025 for debt service payments. It would also mean that we are no longer paying debt service on a road that we do not own.

Capital Outlay

Other options for the use of the sale proceeds is to

- fund pending capital projects such as sidewalk construction and road reconstruction,
- fund capital projects currently planned for the next 5-7 years, or
- purchase capital assets.

Most of the City's capital outlay needs are in the enterprise funds where user fees provide the funding.

13. Review & Action — Lindon City Justice Court Judge Compensation *(5 minutes)*

The Council will review and consider the proposed **Justice Court Judge's** compensation for the new term of Justice Court Judge W. Brent Bullock. Mayor Acerson has met with Judge Bullock and they have agreed upon the compensation package prior to the required retention election in November. Judge Bullock was successfully retained in the 2016 General Election and able to continue with a new term as the Justice Court Judge for Lindon City. Judge Bullock will be sworn-in at the Dec. 20, 2016 Council meeting.

See attached letter outlining the terms of compensation that were agreed upon earlier this year between Mayor Acerson and Judge Bullock. Per State Code the salary of a Judge may not be decreased during the Judges term. As this is the beginning of a new term for the Judge, the City negotiated with the Judge to adjust the annual salary due to a decrease in work load in the Lindon City Justice Court compared to when he was first appointed over a decade ago. Judge Bullock's salary was previously based on two-days of court per week. The justice court has since been consolidated to one-day per week.

In April 2016 the Mayor and Judge discussed workloads in correlation with salary levels recommended by the State Administrative Office of the Courts and came to an agreement on compensation as outlined in the attached letter. The Judge then submitted paperwork to continue as a Judge and participate in the Retention Election in November. Having been successfully retained in the election the City will swear-in the Judge and his new term will begin January 2, 2017.

Lindon City appreciates the experience, knowledge, and wisdom of Judge Bullock and is thankful for his continued willingness to serve as the Judge for the Lindon City Justice Court.

Sample Motion: I move to (approve, continue, deny) the compensation for Judge W. Brent Bullock as outlined.

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



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

December 6, 2016

Judge W. Brent Bullock
Lindon City Justice Court
100 N. State Street
Lindon, UT 84042

RE: Employment compensation for term beginning January 2, 2017

Judge Bullock,

Congratulations on your success in the recent retention election. Lindon is fortunate to be able to continue its association with you through a new term as our Justice Court Judge. We are grateful for the many years of wise judgement and counsel you have given in our Court.

Per our meeting together on April 12, 2016 we agreed upon a compensation proposal to be effective at the start of your new term (January 2, 2017) as follows:

- \$35,700 annual salary;
- 1.5% of your new salary contributed by the City into your 401k, with a matching contribution by the City of up to an additional 1.5% on your personal 401k contributions;
- 18.47% contribution to your State pension account (per the state mandated contributions required for Judge's URS pension plans);
- Other required State & Federal compensation historically made on your behalf such as Social Security, Medicare, workers compensation insurance, etc.; and
- Future Cost of Living Allowance (COLA) increases as may be approved by the Lindon City Council for all employees.

Thank you again for being willing to continue serving as the Lindon City Justice Court Judge. We look forward to seeing you take the Oath of Office at our December 20, 2016 Council meeting. Please let me know if you have any questions.

Sincerely,

Jeff Acerson
Lindon City Mayor

14. Review & Action — Resolution #2016-21-R; Public Safety Surviving Spouse Trust Fund Agreement *(10 minutes)*

The Council will review and consider Resolution #2016-21-R authorizing the Public Safety Surviving Spouse Trust Fund Agreement with the Utah Department of Public Safety in which the City will annually contribute approximately \$1,500 to enable continuing insurance coverage for spouse and children to be covered by the Trust if a ‘line of duty death’ occurs with one of Lindon’s police officers.

This item is based on recent State legislation that requires local governments to pay for medical insurance for the spouse and children of a public safety officer who is killed in the line of duty. Insurance coverage for a spouse is required to continue for life. The Utah Department of Public Safety created a trust fund for cities to pay into, with the intent of covering medical insurance premiums for family members (for participating entities). The City would be obligated to cover premiums for the first two years after a line of duty death with the Trust reimbursing premium costs to the City for any year thereafter.

The costs to participate in the Trust is \$95 per public safety officer per year. For Lindon that’s about \$1,500 per year. This equates to about one-month of typical medical premiums for family coverage. Administration feels the program is supportive of our public safety officers and beneficial from a financial standpoint if such a tragedy were ever to occur to one of our officers. As Lindon does not directly employ any fire fighters this benefit only extends to police officers at this time. If the City ever hires its own fire fighters we would be obligated to include them in the annual payment per the agreement.

Staff recommends approval of the agreement and the annual budget expenditure. See attached Resolution and Agreement.

Sample Motion: I move to (approve, continue, deny) Resolution #2016-21-R to participate in the Public Safety Surviving Spouse Trust Fund and direct Staff to update the FY2017 Budget accordingly.

RESOLUTION NO. 2016-21-R

A RESOLUTION APPROVING THE LOCAL PUBLIC SAFETY AND FIREFIGHTER SURVIVING SPOUSE TRUST FUND COST-SHARING AGREEMENT BY AND BETWEEN LINDON CITY AND KEITH D. SQUIRES, COMMISSIONER, UTAH DEPARTMENT OF PUBLIC SAFETY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in the event of a line of duty death of a public safety officer or fire fighter, Utah State Code 53-17-201 requires public safety agencies to provide health insurance coverage for the surviving spouse and children; and

WHEREAS, the Local Public Safety and Fire Fighter Surviving Spouse Trust Fund has been established to help share the burden of this potential health insurance cost across multiple agencies; and

WHEREAS, Lindon City desires to participate in the Agreement to support its public safety officers and fire fighters; and

WHEREAS, it is in the City’s best financial interests to participate in the cost-sharing agreement should such a tragic incident occur to Lindon City public safety employees; and

WHEREAS, adoption of said agreement by Lindon City is beneficial to the public.

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

SECTION I. Lindon City approves and adopts the Local Public Safety and Fire Fighter Surviving Spouse Trust Fund Cost-Sharing Agreement hereby attached as Exhibit A.

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

PASSED AND ADOPTED by the Lindon City Council on this the 6th day of December 2016.

Jeff Acerson, Mayor

ATTEST:

Kathryn A. Moosman, City Recorder

SEAL:

**LOCAL PUBLIC SAFETY AND FIREFIGHTER SURVIVING SPOUSE TRUST FUND
COST-SHARING AGREEMENT**

THIS COST-SHARING AGREEMENT is authorized by Section 53-17-301 of the Utah Code, and R698-8 of the Utah Administrative Code, and is made effective December 6, 2016, by and between Keith D. Squires, Commissioner, Utah Department of Public Safety and Lindon City, a municipal corporation of the State of Utah, whose address is 100 North State Street, Lindon, UT 84042 and contact phone number is 801-785-5043.

THE PARTIES ENTER THIS AGREEMENT on the basis of the following facts, understandings and intentions:

- A. In the event of a line of duty death of a member, the participating agency is required, pursuant to 53-17-201 of the Utah Code, to provide health coverage for the surviving spouse and for a child of the member until the child reaches the age of 26.
- B. The participating agency is required to pay 100% of the premium costs for health coverage for surviving spouse and children.
- C. Beginning 25 months after the line of duty death, the participating agency is eligible for reimbursement for the health coverage costs from the Local Public Safety and Firefighter Surviving Spouse Trust Fund.
- D. In the event the participating agency fails to submit the annual premium in a timely manner the participating agency may not be eligible for reimbursement of health coverage costs for a surviving spouse or children.
- E. The participating agency is not eligible for reimbursement of health coverage costs for a line of duty death that occurs during a period of time when the agency is not a participating agency.
- F. A participating agency that elects to participate in the trust fund before July 1, 2017 shall be eligible for reimbursement of health coverage costs for a surviving spouse or children for a line of duty death that occurs on or after July 1, 2015, as long as annual premium payments are current.
- G. The provisions found in Utah Administrative Rule R698-8 govern this agreement.

NOW, THEREFORE, in consideration of the premises and the mutual covenants of the parties hereto, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

1. Payment of Annual Premiums. The participating agency agrees to pay an annual premium as established by the Local Public Safety and Firefighter Surviving Spouse Trust Fund Board of Trustees. The annual premium shall be based upon the number of members employed by the participating agency, and shall be submitted by the participating agency no later than June 30th each year to the Department of Public Safety Attn. Trust Fund, PO Box 141775, Salt Lake City UT 84114.
2. Eligible Members. The participating agency agrees to furnish to the Department of Public Safety, Attn. Trust Fund annually, with payment of the annual premium, the number of eligible members for whom an annual premium is being paid as of March 31st. The participating agency expressly authorizes the Utah Retirement Systems (URS) to provide to the Utah Department of Public Safety or the Local Public Safety and Firefighter Surviving Spouse Trust Fund Board of Trustees aggregate totals of the participating agency's active employees participating in a retirement system under Utah Code Title 49, Utah State Retirement and Insurance Benefit Act covering public safety and firefighter members, as requested for auditing purposes. Premiums paid by an agency for members who are not eligible for reimbursement from the fund are non-refundable.

3. Reimbursement of Shared Costs. The Commissioner agrees to reimburse the participating agency on an annual basis for the costs of health coverage for an eligible surviving spouse and children from the Local Public Safety and Firefighter Surviving Spouse Trust Fund. A request for reimbursement of health coverage costs shall be submitted to the Department of Public Safety, Attn. Trust Fund by June 30th of each year on a form approved by the Board, in addition to a statement provided by the group health plan that includes the agency’s cost for health coverage for the surviving spouse and children of the fallen officer.

4. Books and Records. The Department of Public Safety shall maintain appropriate and accurate books of account and records relating to eligible members, annual premiums paid by a participating agency and reimbursement of health coverage costs from the Local Public Safety and Firefighter Surviving Spouse Trust Fund under this Agreement, and such books of account and records shall be accessible for inspection by representatives of the participating agency at any time during normal business hours. Except in the ordinary course of business of the Department of Public Safety shall use reasonable efforts to keep confidential any and all information they may obtain from time to time in connection with the services they render under this Agreement.

5. Term. This Agreement shall commence on the Effective Date and shall be coterminous providing that annual premiums are kept current by the participating agency.

6. Binding Nature of Agreement. This Agreement shall be binding upon and inure to the benefit of the parties hereto as provided in this Agreement.

7. Entire Agreement. This Agreement contains the entire agreement and understanding among the parties hereto with respect to the subject matter hereof, and supersedes all prior and contemporaneous agreements, understandings, inducements and conditions, express or implied, oral or written, of any nature whatsoever with respect to the subject matter hereof. This Agreement may not be modified or amended other than by an agreement in writing.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date.

Commissioner Keith D. Squires

**Utah Department of Public Safety/
Local Public Safety and Firefighter
Surviving Spouse Trust Fund Board,
Chair**

By: _____

Agency Administrator, Title
Jeff Acerson, Mayor
Agency
Lindon City

By: _____
Jeff Acerson, Mayor

LOCAL PUBLIC SAFETY AND FIREFIGHTER SURVIVING SPOUSE TRUST FUND
 Certification of Eligible Employees

(mail to: Department of Public Safety, Attn. Trust Fund,
 PO Box 141775, Salt Lake City UT 84114)

Agency Name: Lindon City

Administrator Name: Jeff Acerson, Mayor

Office Address: 100 North State Street, Lindon, UT 84042

Phone Number: 801-785-5043

I certify that there are a total of 15 active employees participating in a retirement system under Utah Code Title 49, Utah State Retirement and Insurance Benefit Act covering public safety and firefighter members employed by the above mentioned agency as of March 31, 2016.

I understand that dependents of employees who are not participating in a retirement system under Utah Code Title 49, Utah State Retirement and Insurance Benefit Act covering public safety and firefighter members are not eligible for health care coverage pursuant to the provisions of Utah Code 53-17-201; and therefore, the agency is not eligible for reimbursement from the Local Public Safety and Firefighter Surviving Spouse Trust Fund.

I understand that I may confirm the number of active public safety and firefighter employees of the above mentioned agency participating with the Utah Retirement Systems (URS) with URS. I further understand that premiums paid to the Local Public Safety and Firefighter Surviving Spouse Trust Fund for ineligible employees are non-refundable.

Administrator Signature: _____ Date: December 6, 2016

Jeff Acerson, Mayor

15. Review & Action — North Union Canal Repair Funding

(10 minutes)

The Council will review and consider appropriating up to \$90,000 of Water Fund reserves for repairs to the North Union Canal within Lindon City limits. If approved, the City will present an option to the North Union Irrigation Company to request fronting of the funds to complete the repairs during the winter of 2016-17 and request repayment by the company through a formal agreement.

As the Council is aware, we have been searching for solutions to water losses and leaks known to be occurring along the North Union Canal which is operated by the North Union Irrigation Company. Lindon owns about 60% of the shares in the irrigation company. Lindon City receives the majority of its secondary water through the canal and has a significant vested interest in the long-term viability of the canal and its ability to adequately deliver water to the City secondary system.

The long-term solution to prevent water loss and leakage from the canal is to pipe it. However, piping is extremely expensive and estimated to cost \$1.125+ million to pipe just the section from the Lindon Zone 3 Irrigation Reservoir to the south city boundary. Piping the entire canal from the mouth of Provo Canyon is estimated to exceed \$10 million. The city is applying for grant funding to assist with a piping project, but needs to find a reasonable solution to the leakages before next watering season (2017).

In lieu of piping the canal the 'Aqualastic' product outlined in the attached fliers appears the best solution to retain water in the canal with the least cost. The product installed is estimated to cost about \$85,000. If the Council approves the funding appropriation Staff will then present the product and offer from the City to front the cost of repairs to the Canal Board – and request that they enter into an agreement to repay the proportional fronted costs over time.

If, for some reason, the North Union Canal Board does not authorize the City to install the Aqualastic product the City will not have to expend the funds, but would still be faced with its proportional share of fixing the leaks in the canal in some other fashion.

Sample Motion: I move to (approve, continue, deny) budgeting \$90,000 from the Water fund reserves to front the costs of crack repairs to the North Union Canal, with the request that the North Union Canal Board enters into an agreement to pay back the City for its proportional share of the costs.

MATHESON PAINTING, INC.

615 South Oregon * Pasco, Washington 99301 * (509) 545-6889
MATHEP*011L4

Sandblasting, Special Coatings
Hydroblasting, Industrial
Steam Cleaning
Concrete Floor Coatings

Pressure Cleaning
Spray Painting
U.S.D.A. Cleaning
Complete Fire Repairs

November 10, 2016

Michael Clark
J-U-B Engineers, Inc.
240 West Center Street, Suite 200
Orem, UT

RE: November 4, 2016 RFQ

Dear Mr. Clark,

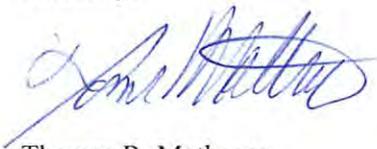
This letter is in response to your email RFQ dated November 4, 2016 (copy attached). This proposal is our estimated cost to repair the cracks in the two projects described below using AquaLastic®. Again, the final cost will be based on the actual number of gallons used. (see letter dated 11/12/16)

- | | |
|--|--------------|
| 1. The canal in Lindon has a length of 4,825 linear feet, with an estimated square footage of 42,000 ft ² . | \$ 83,519.00 |
| 2. The canal in Lindon plus Orem to 800 North has a combined length of 13,700 ft. with an estimated square footage of 156,000 ft ² . | \$219,065.00 |

Both of these estimates are on the high side. We should beat them by 15-20%.

Please do not hesitate to contact me at (509) 545-6889 if you have any questions or if I can be of further assistance.

Sincerely,



Thomas R. Matheson
President
Matheson Painting, Inc.

MATHESON PAINTING, INC.

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 U.S.D.A. Cleaning
 Complete Fire Repairs

November 2, 2016

Michael Clark
 J-U-B Engineers, Inc.
 240 West Center Street, Suite 200
 Orem, UT

RE: Recap of Monday 10/31/16 Meeting – Pndg 16-375

Dear Michael,

This letter is to respond to the six items we discussed yesterday. I have given a brief description of each product and provided contact information. I have attached an estimate from Columbia Concrete for lining the 48" x 300+' concrete pipe. Also provided are estimates for the AquaLastic® repairs we discussed.

1. Void Filling: behind and under concrete liners

Representative: Paul Layman (206) 915-2594

Paul represents Resiplast chemical grouts and fillers. Generously speaking wash out type voids can be filled with pea gravel, saturated with water and injected with resin through a rigid pipe lance. This provides excellent structural strength and seals cracks and joints in the liner at surprisingly low cost. Paul is a 25+ year veteran and wealth of knowledge and real world experience. I will attach Paul's recommended process to this letter attach Paul's recommended process to this letter.

2. Concrete Pipe Lining:

Representative: Frank Long (509) 947-5217.

Frank is an Estimator/Project Manager for Columbia Concrete. Columbia works across the western US and has 40+ years of pipe lining history. I am attaching their proposal, they have several options including cement mortar lining in sita plastic lining and a resin lining they recommend for this 48" pipe situation. The cost of Mortar Lining is \$31,700.00.

3. Roza Irrigation:

Attached is a copy of the study Roza did of an AquaLastic® Project Hydro Consulting, LLC did for them. Their report indicated that this project saved \$143,500.00 worth of water in a single season. This savings will be on going and increase in value as the cost of water continues to go up. The AquaLastic® repair cost Roza less than \$25,000.00 and has returned more than \$1,435,000.00 in water saved. The other four projects completed for the \$128,490.00 have each saved at least as much equaling a total savings of much more that \$7,175,000.00 for Roza Irrigation District.

4. Other Uses for AquaLastic® as requested:

Matheson Painting has used AquaLastic® to repair pond liners, secondary containment, antimicrobial wall systems in food plants, tank linings, coatings of bomb disposal equipment, canal division gates, military blast mitigation, dairy milking parlor coatings, truck and trailer lining, cement mixer drum liners, water park slides and equipment coating, irrigation bulkhead and pond linings, frack water evaporator pond and tank lining, canal lining crack repair (20 million lineal feet).

The SPI website has hundreds of additional case histories.

Research Update

Summer 2015
Bulletin 2015-07

Bottom Line

This research project examined Aqualastic® spray-applied polyurea to repair degraded roller compacted concrete (RCC) canal lining.

Better, Faster, Cheaper

Finding a thin, strong, easy-to-apply coating to stop deterioration will reduce ongoing maintenance costs. Moreover, patching concrete-lined canals with more concrete reduces the canal's capacity over time. Polyurea can seal canals without losing that capacity.

Principal Investigator

Katherine Kihara
Civil Engineer
Bend Field Office
Pacific Northwest Region
541-389-6541 x229
kkihara@usbr.gov

Research Office Contacts

Erin Foraker
Renewable Energy
Research Coordinator
303-445-3635
eforaker@usbr.gov

Bobbi Jo Merten
Chemist/Acting Science and
Technology Program Manager
303-445-2380
bmerten@usbr.gov

Polyurea Holds a Canal Together

Is polyurea a cost-effective way to seal and maintain concrete-lined canals?

Problem

Reclamation has many concrete- and shotcrete-lined canals in various stages of repair. Finding a material that is economical, results in a smooth surface, is relatively easy to apply, does not reduce channel capacity, and that will last for many irrigation seasons is critical for repairing Reclamation's and irrigation district partners' infrastructure.

The standard way to repair concrete-lined canals is to patch with more concrete. This process is labor intensive and costly. Shotcrete repairs vary between 2 to 4 inches of material over the existing shotcrete. This fills the channel with concrete rather than with water, reducing the channel capacity. It can also make the channel rougher, further reducing flows and channel capacity. To avoid this, the old shotcrete and/or concrete would need to be removed, but this increases the cost of repairs substantially. Reclamation needs to find cost-effective ways to repair and maintain these canals.

Solution and Results

Aqualastic® is a polyurea elastomeric coating that is sprayed onto a prepared surface. This product is similar to spray on bedliners commonly used in pickup trucks. Aqualastic® is currently applied to concrete canal linings as a crack sealer.

This Reclamation Science and Technology Program research project applied Aqualastic® over a section of canal about 75 feet long by 36 feet wide to measure its ability to reduce seepage and protect degraded or eroded sections of the lining. The tests are also determining how well the product adheres to roller-compacted concrete (RCC) and shotcrete substrate over time, over a large area. The product could also increase transmission efficiency by reducing the channel roughness as it provides a smoother surface.



Before: Deteriorating lining from dozer tracks and previous patchwork at the toe of the slopes is typical in this area of the North Unit Main Canal, Oregon.



After: The test section after one irrigation season and one winter season. Adhesion to the concrete substrate is excellent and there is no cavitation damage on the coated section.

Application and Results

The North Unit Irrigation District in Madras, Oregon, partnered to provide a test bed in the North Unit Main Canal. The canal is dewatered every winter and is subject to freeze-thaw damage. The RCC lining also had dozer trackmarks left in the concrete from construction, which are prone to cavitation damage during the irrigation season.

Different preparation methods were used on the RCC, including sandblasting to white and brushed. The two-part polyurea was applied to the test sections. The test sections were then inspected after the irrigation season and after a winter's non-irrigation season to check for freeze-thaw damage.

The test sections have had two irrigation seasons and one winter season to date. The test sections are doing well—no new cavitation damage, freeze-thaw damage, or direct sun exposure damage. Basic adhesion tests showed that the method of surface preparation did not show appreciable difference in the adhesion of the polyurea to concrete, based on attempts to pry the material's leading edge.

Future Plans

This project and future projects will check the test sections on a yearly basis to see how well the polyurea holds up over time. Followup reports in 1, 3, 7, and 10 years will document durability and ongoing maintenance costs (the 7- and 10-year reports will be completed under new Science and Technology Program research projects).

Aqualastic® can be a cost-effective repair method that does not reduce channel capacity and can also reduce seepage.

Many miles of concrete- and shotcrete-lined canals serve the American West. This technology should be easily transferrable to other irrigation districts and Reclamation offices with these types of canals.



Typical equipment used to apply Aqualastic® in cracks at Roza Canal, Washington, during annual maintenance. (Note that this was not part of the test research project.)

“Wish we had enough money to coat all 12 miles of the RCC lining tomorrow! That Aqualastic® really works to seal the canal without reducing flows.”

**Mike Britton
General Manager,
North Unit Irrigation District,
Madras, Oregon**

Collaborators

- Reclamation
 - ◇ Technical Service Center
 - ◇ Yakima Field Office, Pacific Northwest Region
- North Unit Irrigation District, Madras, Oregon

More information

www.usbr.gov/research/projects/detail.cfm?id=786

FEATURING **Aqualastic™**

PROJECT:

**Roza Irrigation
District Main Canal
Rehabilitation Project**

LOCATION:

Sunnyside, WA

CONTRACTOR:

Matheson Painting

SYSTEM:

Aqualastic™

TOTAL AREA:

**Numerous cracks
in 7,200 Linear Feet
in main canal**

COMPLETION DATE:

Winter 2006

PROBLEM:

Two 3,600 linear ft. sections of the main canal had substantial leaks due to a number of cracks in the concrete. The cracks were caused by expansion and contraction from seasonal freeze thaw cycles.

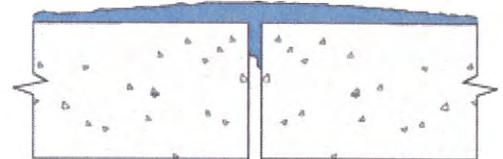
SOLUTION:

The project involved spray applying Aqualastic™ on the cracks, which has now been successfully fielded for 9 years. The objective was to eliminate enough leakage, before the next water shortage, to make application of the product cost effective. The project would have to eliminate at least 88% of leaks to be successful.

Project preparation entailed sand blasting a 3 to 4 inch wide strip on each side of the cracks in the concrete. The contractor then applied approximately 80 mils (2 mm) of Aqualastic™ to the cleaned strips, bridging the cracks to create a water-tight seal to eliminate the water loss.

RESULTS:

After completion of the project it was calculated that Aqualastic™ eliminated 99% of leaks, far exceeding the required 88%. Wayne Sonnichsen, of Roza Irrigation District, reported that prior to the project, the estimated water loss was 1,220 acre-feet per irrigation season. During the 2007 irrigation season total water loss was approximately 14 acre-feet, for a net savings of 1,206 acre-feet. Sonnichsen estimated net water savings from this project will have a monetary value of \$143,500.00 annually. The project will more than pay for itself during the next drought season.



AQUALASTIC™ BRIDGES CRACKS TO ACCOMMODATE EXPANSION AND CONTRACTION FROM FREEZE-THAW CYCLES UNLIKE CONVENTIONAL CAULK/JOINT FILL PRODUCTS.



16. Review & Action — Liquor License Consent*(5 minutes)*

The Council will review and consider a Reception Center Liquor License local consent form as required by State Code, authorizing the Mayor to sign the consent form. The business request the consent is the NOAH's reception center located at 1976 W. 700 N.

Per State Code the City appears obligated to give consent for a State approved liquor license unless a variance for proximity to schools, churches, etc. is needed. As no proximity variance is needed at this location the City Attorney recommends that the consent be authorized by the City Council and signed by the Mayor.

See attached form that will be completed once approved.

Sample Motion: I move to (approve, continue, deny) the Reception Center Liquor License consent form for NOAH's reception center at 1976 W. 700 N., Lindon and authorize the Mayor to sign the form.

RECEPTION CENTER LIQUOR LICENSE

Local Consent

PURPOSE: Local business licensing authority provides written consent to the Alcoholic Beverage Control Commission (1) to issue an on-premise alcohol license for a person to store, sell, offer for sale, furnish, or allow the consumption of an alcoholic product on the premises of the applicant; and (2) to authorize a variance reducing the proximity requirements (if applicable).

AUTHORITY: Utah Code 32B-1-202; 32B-5-201 through 203; 32B-5-205 and -206

Lindon City

Local business license authority

City Town County

hereby grants its consent to the issuance of a Reception Center liquor license to:

Business Name (DBA): _____

Applicant Entity/Business Owner: _____

Location Address: 1976 West 700 North, Lindon, Utah 84042

Authorized Signature

Name/Title

Date

LOCAL CONSENT FOR PROXIMITY VARIANCE

In accordance with Utah Code 32B-1-202, the local authority also grants consent to a variance regarding the proximity of this establishment relative to a public or private school, church, public library, public playground, or park.

N/A

Authorized Signature

Name/Title

Date

This is a suggested format. A locally produced city, town, or county form is also acceptable.
The local consent must be submitted to the DABC by the applicant as part of a complete application.

17. Review & Action — Rocky Mountain Power Easement for Vineyard Infrastructure *(10 minutes)*

The Council will review and consider a requested power line easement on city-owned property at approximately 600 S. 2000 W (city property by Lindon Marina). The easement will be used for new power that will serve the Town of Vineyard infrastructure needs.

The Town of Vineyard has been working with Rocky Mountain Power to install additional power lines to various projects within Vineyard. The Vineyard Engineer approached Lindon City to obtain an easement through Lindon's property on behalf of Rocky Mountain Power. Staff will discuss details of the easement and possible compensation alternatives in the meeting.

See attached easement and maps.

Sample Motion: I move to (approve, continue, deny) the power easement for Rocky Mountain Power.

DEED DESCRIPTIONS

Beginning at a point North 89°58'00" West, 1,688.16 feet along the one quarter Section line from the East one quarter corner of Section 6, Township 6 South, Range 2 East, Salt Lake Base and Meridian, and running thence North 89°58'00" West 359.04 feet; thence North 02°00' East 16.50 feet; thence North 89°58'00" West 541.89 feet; thence North 54°38' West 219.29 feet; thence North 11°30'08" West 165.19 feet; thence North 02°00' East 406.72 feet; thence South 89°58'00" East 62.97 feet; thence North 3°00'00" West 534.20 feet; thence North 3°59'08" West 445.38 feet; thence along a 5,797.658 foot radius curve to the right 795.537 feet (chord bears South 30°30'00" East 794.913 feet); thence South 26°34'08" East 1,226.08 feet to the point of beginning and being in the Lot 2 and Lot 3 of said Section 6.

Less and excepting therefrom those lands conveyed to the Utah Transit Authority by that certain Warranty Deed recorded June 30, 2009 as Entry No. 71844:2009 of Official Records, described as follows: Beginning at the point of intersection of the Westerly right-of-way of Union Pacific Railroad, the Southeast corner of the grantor's property, and a point in a fence line, said point being South 89°03'53" West 1708.64 along the Section line and South 00°56'07" East 2604.10 feet from the Northeast corner of said Section 6; thence South 89°07'59" West 39.16 feet; thence North 27°30'11" West 1160.94 feet; thence 723.79 feet along the arc of a 5,644.65 foot radius curve to the left, chord bears North 31°10'35" West 723.29 feet through a central angle of 07°20'48"; thence North 04°53'09" West 69.44 feet to said railroad right-of-way; thence along said railroad right-of-way the following (2) two courses: 788.44 feet along of 5,679.65 foot radius curve to the right, chord bears South 31°28'47" East 787.80 feet, through central of 07°57'13"; thence South 27°30'11" East 1178.49 feet to the point of beginning.

Also less and excepting any lands lying Northerly and Easterly of the property described above and on that certain Warranty Deed recorded June 30, 2009 as Entry No. 71844:2009 of Official Records.

SURVEY DESCRIPTIONS

Parcel 1

Commencing at a point located North 00°45'11" West along the Section line 21.51 feet and West 1748.53 feet from the East quarter corner of Section 6, Township 6 South, Range 2 East, Salt Lake Base and Meridian; thence South 89°39'26" West 669.87 feet; thence North 09°35'57" West 246.63 feet; thence North 19°49'29" West 199.24 feet; thence South 78°55'43" West 98.74 feet; thence North 00°02'00" East 355.60 feet; thence South 89°58'00" East 64.06 feet; thence North 03°00'00" West 555.46 feet; thence North 03°59'08" West 270.76 feet; thence along the arc of a 5,644.65 foot radius curve to the right 680.68 feet (chord bears South 30°42'52" East 680.26 feet); thence South 27°15'36" East 1160.94 feet to the point of beginning.

Area = 632,171 sq. ft. or 14.51 Acres

Parcel 2

Commencing at a point located North 00°45'11" West along the Section line 17.50 feet and West 2418.43 feet from the East quarter corner of Section 6, Township 6 South, Range 2 East, Salt Lake Base and Meridian; thence South 89°39'26" West 170.26 feet; thence North 05°49'38" West 220.82 feet; thence North 11°30'08" West 165.19 feet; thence North 00°02'00" East 406.72 feet; thence South 89°58'00" East 62.97 feet; thence North 03°00'00" West 534.20 feet; thence North 03°59'08" West 305.26 feet; thence along the arc of a 5,644.65 foot radius curve to the right 40.02 feet (chord bears South 33°57'58" East 40.02 feet); thence South 03°59'08" East 270.76 feet; thence South 03°00'00" East 355.60 feet; thence North 89°58'00" West 64.06 feet; thence South 00°02'00" West 355.60 feet; thence North 78°55'43" East 98.74 feet; thence South 19°49'29" East 199.24 feet; thence South 09°35'57" East 246.63 feet to the point of beginning.

Area = 89,832 sq. ft. or 2.06 Acres

Parcel 3

Commencing at a point located North 00°45'11" West along the Section line 0.98 feet and West 1688.14 feet from the East quarter corner of Section 6, Township 6 South, Range 2 East, Salt Lake Base and Meridian; thence North 89°58'00" West 50.09 feet; thence North 27°15'36" West 27.96 feet; thence North 89°22'34" East 50.19 feet; thence South 26°34'08" East 28.43 feet to the point of beginning.

Area = 1,264 sq. ft.

CERTIFICATION

This survey is made for the benefit of: THE CITY OF LINDON, HONEY BADGER HOLDINGS, LLC together with its successors and assigns and UTAH FIRST TITLE INSURANCE AGENCY INC.;

This is to certify that this map or plat and the survey on which it is based were made in accordance with the 2016 Minimum Standard Detail Requirements for ALTA/NSPS Land Title Surveys, jointly established and adopted by ALTA and NSPS, and includes Items 1, 3, 4, 5, 8, 13, 14, 17, and 20 of Table A thereof.

Date of Plat or Map: November 4, 2016

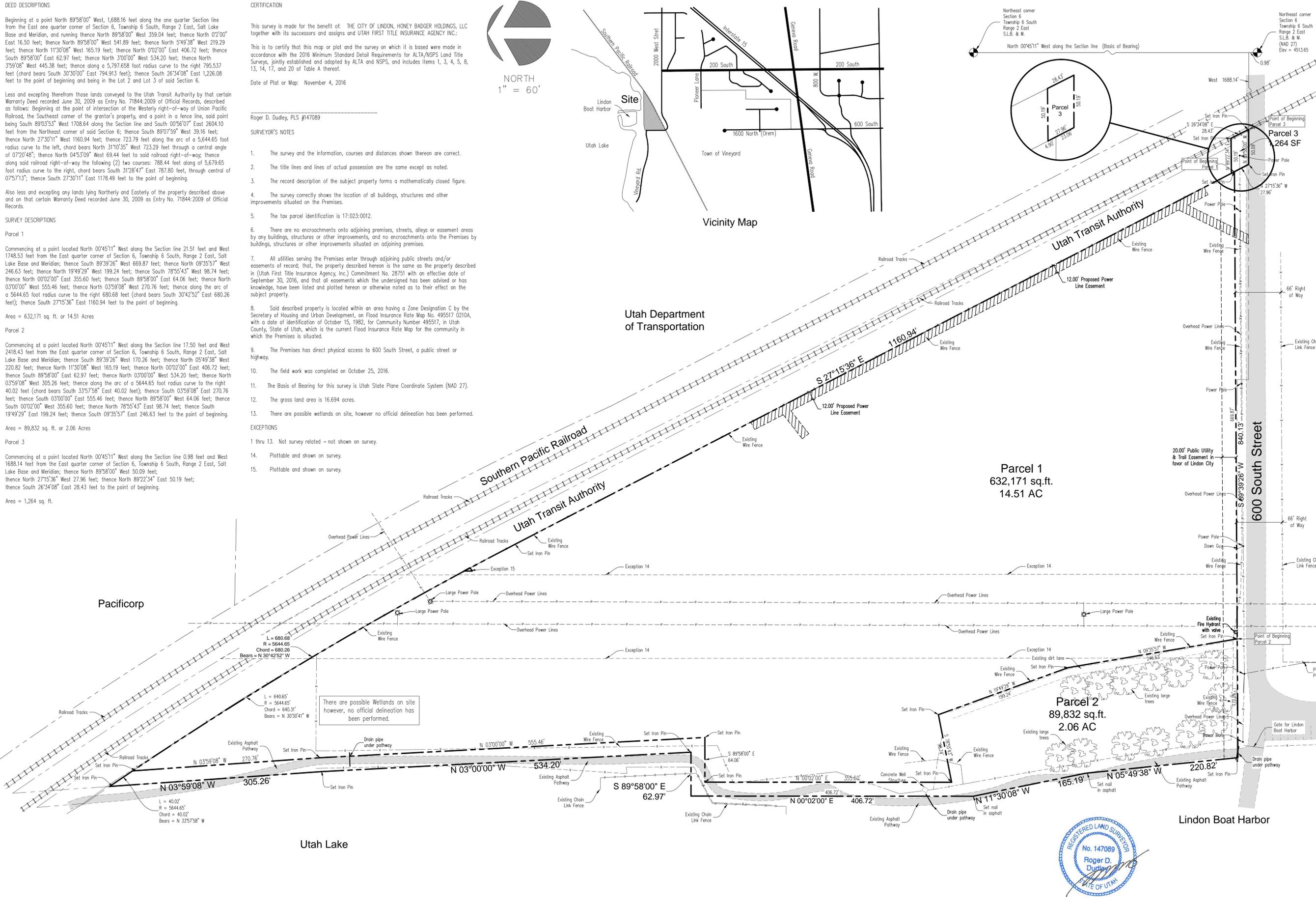
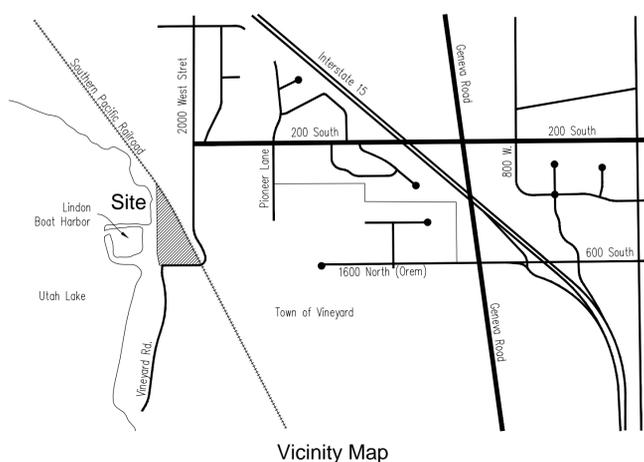
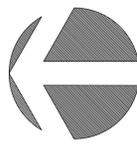
Roger D. Dudley, PLS #147089

SURVEYOR'S NOTES

- 1. The survey and the information, courses and distances shown thereon are correct.
2. The title lines and lines of actual possession are the same except as noted.
3. The record description of the subject property forms a mathematically closed figure.
4. The survey correctly shows the location of all buildings, structures and other improvements situated on the Premises.
5. The tax parcel identification is 17:023:0012.
6. There are no encroachments onto adjoining premises, streets, alleys or easement areas by any buildings, structures or other improvements, and no encroachments onto the Premises by buildings, structures or other improvements situated on adjoining premises.
7. All utilities serving the Premises enter through adjoining public streets and/or easements of record; that, the property described hereon is the same as the property described in (Utah First Title Insurance Agency, Inc.) Commitment No. 28751 with an effective date of September 30, 2016, and that all easements which the undersigned has been advised or has knowledge, have been listed and plotted hereon or otherwise noted as to their effect on the subject property.
8. Said described property is located within an area having a Zone Designation C by the Secretary of Housing and Urban Development, on Flood Insurance Rate Map No. 495517 0210A, with a date of identification of October 15, 1982, for Community Number 495517, in Utah County, State of Utah, which is the current Flood Insurance Rate Map for the community in which the Premises is situated.
9. The Premises has direct physical access to 600 South Street, a public street or highway.
10. The field work was completed on October 25, 2016.
11. The Basis of Bearing for this survey is Utah State Plane Coordinate System (NAD 27).
12. The gross land area is 16,694 acres.
13. There are possible wetlands on site, however no official delineation has been performed.

EXCEPTIONS

- 1 thru 13. Not survey related - not shown on survey.
14. Plottable and shown on survey.
15. Plottable and shown on survey.



DUDLEY AND ASSOCIATES ENGINEERS PLANNERS SURVEYORS 353 EAST 1200 SOUTH, OREM, UTAH 801-224-1252

ALTANSPS Land Title Survey The City of Lindon Utah Lindon City

Revisions 11-28-2016

Date 11-4-2016 Scale 1" = 60' By TD Tracing No. L-14239

Sheet No. C-1.0



REV05042015

Return to:

Rocky Mountain Power
 Allen Stewart
 70 North 200 East
 American Fork, UT 84003

Project Name: Waters Edge Backbone

WO#: 6068179

RW#:

RIGHT OF WAY EASEMENT

For value received, LINDON CITY CORPORATION, (“Grantor”), hereby grants Rocky Mountain Power, an unincorporated division of PacifiCorp its successors and assigns, (“Grantee”), an easement for a right of way 12 feet in width and 732 feet in length, more or less, for the construction, reconstruction, operation, maintenance, repair, replacement, enlargement, and removal of electric power transmission, distribution and communication lines and all necessary or desirable accessories and appurtenances thereto, including without limitation: supporting towers, poles, props, guys and anchors, including guys and anchors outside of the right of way; wires, fibers, cables and other conductors and conduits therefore; and pads, transformers, switches, vaults and cabinets, on, over, or under the surface of the real property of Grantor in **Utah** County, State of **Utah** more particularly described as follows and as more particularly described and/or shown on Exhibit “A” attached hereto and by this reference made a part hereof:

Legal Description: City of Lindon 12' Utility Easement Description (Parcel 17-023-0012)

A perpetual easement upon part of an entire tract of property, which entire tract is described as “A TRACT OF LAND SITUATE IN LOTS 2 & 3 OF SECTION 6, T.6 S., R.2 E., S.L.M.” in that certain Special Warranty Deed recorded as Entry 1827:2000 on the records of the Utah County Recorder, which easement is situate in the SW1/4NE1/4 of Section 6, Township 6 South, Range 2 East, Salt Lake Base and Meridian, which easement is described as follows:

Beginning at a point on the westerly boundary of the Utah Transit Authority parcel which is described in that certain Warranty Deed recorded as Entry 71844:2009 on the records of the Utah County Recorder, which point is South 89°18'15" West 1,767.58 feet along the section line and South 00°41'45" East 2,564.50 feet

from the Northeast Corner of said Section 6; thence South 62°44'11" West 12.00 feet; thence North 27°15'49" West 32.70 feet; thence South 25°52'51" West 97.17 feet; thence North 89°58'00" West 13.33 feet; thence North 25°52'51" East 111.98 feet; thence North 27°15'49" West 628.67 feet; thence South 51°42'22" West 41.74 feet; thence North 38°17'38" West 12.00 feet; thence North 51°42'22" East 44.08 feet; thence North 27°15'49" West 46.43 feet; thence North 62°44'11" East 12.00 feet to the westerly boundary of said Utah Transit Authority parcel; thence along said boundary South 27°15'49" East 735.03 feet to the point of beginning.

The above described easement contains 10,590 square feet or 0.243 acre in area, more or less.

Basis of bearings: The line between the Northeast Corner of Section 6, Township 6 South, Range 2 East, Salt Lake Base and Meridian (Utah County GIS Monument No. 1520) and the East Quarter Corner of said section (Utah County GIS Monument No. 1525) bears South 89°18'15" West.

Assessor Parcel No. 17:023:0012

Together with the right of access to the right of way from adjacent lands of Grantor for all activities in connection with the purposes for which this easement has been granted; and together with the present and (without payment therefore) the future right to keep the right of way and adjacent lands clear of all brush, trees, timber, structures, buildings and other hazards which might endanger Grantee's facilities or impede Grantee's activities.

At no time shall Grantor place, use or permit any equipment or material of any kind that exceeds twelve (12) feet in height, light any fires, place or store any flammable materials (other than agricultural crops), on or within the boundaries of the right of way. Subject to the foregoing limitations, the surface of the right of way may be used for agricultural crops and other purposes not inconsistent, as determined by Grantee, with the purposes for which this easement has been granted.

The rights and obligations of the parties hereto shall be binding upon and shall benefit their respective heirs, successors and assigns.

To the fullest extent permitted by law, each of the parties hereto waives any right it may have to a trial by jury in respect of litigation directly or indirectly arising out of, under or in connection with this agreement. Each party further waives any right to consolidate any action in which a jury trial has been waived with any other action in which a jury trial cannot be or has not been waived.

Dated this _____ day of _____, 20__.

***LINDON CITY CORPORATION* GRANTOR**

Property Description

PARCEL
17:023:0012
LOTS 2 & 3 OF
SECTION 6,
T. 6 S., R. 2 E.,
S.L.B. & M.

PROPOSED EASEMENT

1600 NORTH

250 WEST



SCALE IN FEET



CC#: 11421

WO#: 6068179

NAME: WATERS EDGE

DRAWN BY: RAS

EXHIBIT B

PacifiCorp

SCALE: N/S	SHEET 1	OF 1
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18. Council Reports:

(20 minutes)

- A) MAG, COG, UIA, Utah Lake, ULCT, NUVAS, IHC Outreach, Budget Committee- Jeff Acerson
- B) Public Works, Irrigation/water, City Buildings - Van Broderick
- C) Planning, BD of Adjustments, General Plan, Budget Committee - Matt Bean
- D) Parks & Recreation, Trails, Tree Board, Cemetery - Carolyn Lundberg
- E) Public Safety, Court, Lindon Days, Transfer Station/Solid Waste - Dustin Sweeten
- F) Admin., Community Center, Historic Comm., UV Chamber, Budget Committee - Jacob Hoyt

19. Administrator's Report:

(10 minutes)

Misc Updates:

- December newsletter:
 - https://siterepository.s3.amazonaws.com/442/december16final_20161130162531.pdf
 - January newsletter article: **Carolyn Lundberg** - Article due to Kathy last week in December.
- Sewer Lift Station #7 (Ivory lift station) – Project was approved by the Planning Commission, bid out with bids received from five bidders, and awarded by Ivory Homes to Gerber Construction for \$2,336,500.
- Shadow Mountain utility easement and development agreement finalized and recorded. ☺
- Republic Services – invited council for tour of SLC transfer station owned by Republic. Suggested dates: Fri. Dec 16th, Tues. Dec 20th, or Wed. Dec 21st. Late morning or early afternoon.
- Geneva park property sale update
- Main Ditch piping update for subdivision along Gillman Lane
- Employment openings update: PT Court Clerk, Public Works
- Project Tracking List is attached
- Fire call report is attached
- Misc. Items:

Upcoming Meetings & Events:

- Dec 5th – Tree Lighting Ceremony at Community Center
- Dec 13th – Engineering Coordination meeting at Public Works. **12:30pm. Mayor & Van**
- Dec 22nd @ Noon – Employee Christmas party at the Community Center. Offices close at Noon.
- Dec 23rd and 26th – City offices closed.
- January 2nd – City offices closed.

Adjourn

PC / CC Approved Projects - Working through final staff & engineering reviews (site plans have not been finalized - or plat has not recorded yet):

Lindon Gateway II	Freeway Business Park II	Old Station Square Lots 11 & 12
Honeysuckle Estates Subdivision	Osmond Phase II	Lindon Harbor Industrial Park II
Lakeview Townhomes Subdivision	Lindon Hidden Meadows Plat B	Williamson Farms Plat A
Tivoli Gardens Plat A	Lindon Self Storage Plat and Site Plan	Maeser Plat Amendment
Scenic Solutions Site Plan	Karma North Subdivision	West Lindon Business Park
Lindon Tech Plat B	Lindon Harbor Subdivision (Scenic Solutions)	Anderson Farms Plat A
Lindon Tech 4 Site Plan Office/Warehouse		

Board of Adjustment		
Applicant	Application Date	Meeting Date

Annual Reviews				
APPLICATION NAME	APPLICATION DATE	APPLICANT INFORMATION	PLANNING COMM.	CITY COUNCIL
			DATE	DATE
Annual review - Lindon Care Center 680 North State Street (File # 05.0383.8) administrator@lindoncare.com	Existing use.	Lindon Care Center Manager: Christine Christensen 801-372-1970.	Jan 2017 Last Reviewed: 3/16	N/A
<i>Annual review of care center to ensure conformance with City Code. Care center is a pre-existing use in the CG zone.</i>				
Annual review of CUP - Housing Authority of Utah County - Group home. 365 E. 400 N. (File # 03.0213.1) lsmith@housinguc.org	Existing CUP	Housing Auth. Of Utah County Director: Lynell Smith 801-373-8333.	Jan 2017 Last Reviewed: 3/16	N/A
<i>Annual review of CUP to ensure conformance with City Code. Group home at entrance to Hollow Park was permitted for up to 3 disabled persons.</i>				
Alliance Youth Services - Timpview Residential Treatment Center. 200 N. Anderson Ln. (File # 05.0345) allianceyouthservices@gmail.com	Existing CUP	AYS: Devin Jensen 801-885-9595 or Jim Otteson 801-205-2744	Jan 2017 Last Reviewed: 3/16	N/A
<i>Annual review required by PC to ensure CUP conditions are being met. Juvenile group home is permitted for up to 12 youth not over the age of 18.</i>				

Grant Applications	
Pending	Awarded
	CDBG 2016 — City Center Elevator

Planning Dept - Projects and Committees			
On-going activities (2016 yearly totals)	Misc. projects	UDOT / MAG projects	Committees
Building permits Issued: 281 New residential units: 33	2010-15 General Plan implementation (zoning, Ag land inventory, etc.)	700 North CDA	Utah Lake Commission Technical Committee: Bi-Monthly
New business licenses: 57?	Ivory/Anderson Farms Master Plan	Lindon Heritage Trail Phase 3	MAG Technical Advisory Committee: Monthly
Land Use Applications: 77 Drug-free zone maps: 0	General Plan Update		Lindon Historic Preservation Commission: Bimonthly MAG Trails Committee Rocky Mountain Power Planning Committee

2016	Engine 35 Responses in Lindon	Rescue 35 Responses in Lindon	Engine 35 Responses in Orem	Rescue 35 Responses in Orem	Mutual-Aid Engine 35	Mutual-Aid Rescue 35	Orem Responses in Lindon	Total
<i>January</i>	48	45	11	28	0	1	22	155
<i>February</i>	54	50	21	34	2	3	56	220
<i>March</i>	57	51	14	29	0	0	23	174
<i>April</i>	54	56	19	27	3	2	31	192
<i>May</i>	58	53	16	21	2	2	39	191
<i>June</i>	60	57	20	26	1	1	38	203
<i>July</i>	69	68	16	18	1	2	28	202
<i>August</i>	43	43	18	23	1	3	14	145
<i>September</i>	66	68	27	40	4	4	21	230
<i>October</i>	43	43	36	29	1	0	27	179
<i>November</i>								0
<i>December</i>								0
Total	552	534	198	275	15	18	299	1891