Background:
In 2013, 66.7% of Lindon City voters approved a 1/10th of 1% (0.1%) increase in the local sales and use tax as a means of enhancing funding for local recreational facilities and cultural organizations within Lindon City. Funds are to be distributed as consistent with Utah Code Ann. §59-12-1401, et.seq., as amended, and in conformance with Lindon City Code (LCC), Chapter 3.05 as established by Ordinance #2013-16-O.

Program Purpose:
The purpose of the PARC program is to support recreational facilities and cultural organizations that enrich the overall quality of life for residents throughout Lindon City. The Parks, Arts, Recreation & Culture (PARC) Program is committed to enhancing city recreational and cultural facilities and providing fair and equitable access to PARC funding of cultural organizations through grant opportunities. It will also work to increase the public awareness of the value of the PARC program.

1.0 Policy
Under the PARC program the Lindon City Council shall, in a public hearing, annually evaluate the forecasted and/or actual sales and use tax revenues generated by the PARC tax for the purpose of financing City cultural and recreational facilities and associated ongoing operations, and to finance ongoing operations of cultural organizations within Lindon City through grant opportunities.

2.0 Definitions
The following definitions shall be used when referenced hereinafter:

2.1 PARC – Park, Arts, Recreation, Culture
2.2 Application form – the document(s) specified by the PARC Program of Lindon City for use by organizations which request grant funds pursuant to this Policy, including any required attachments and supporting documents.
2.3 Compliance Report – record of how grant money was awarded, and how it was spent.
2.4 Nonprofit – an organization or corporation that is certificated by the Internal revenue Service as an organization qualifying under § 501 (c) (3) of the Internal Revenue code.
2.5 Salary – includes all compensation, bonuses and monies paid to individuals as well as for other services provided to the organization by and employee.
2.6 Qualifying Organization – a cultural organization that has 501 (c)(3) status and maintains a strong presence within Lindon City, or a municipal cultural and/or historical council.
3.0 General Guidelines

3.1 PARC tax revenue may only be used for capital development and ongoing operations of government owned or operated recreational and cultural facilities, and for the ongoing operations of nonprofit cultural arts organizations.

3.2 Recreational facilities are defined as and include parks, playgrounds, golf courses, athletic fields, gymnasiums, swimming pools, trail and bicycle systems, or other facilities used for recreational purposes. Cultural facilities include museums, theaters, art centers, music halls, or other cultural or arts facilities. Again, government owned or operated facilities are the only facilities eligible for PARC funds.

3.3 Funding for this program comes from sales tax revenues that are collected by the State of Utah and distributed to Lindon City. Sales tax revenues can be volatile depending on economic activity. To ensure more funds are not disbursed than received for the year, total actual PARC revenues cannot be disbursed for any project and/or grant until said revenues have actually been received by the City.

4.0 PARC Funding Decision Process

4.1 During regularly scheduled budget hearings (typically May and June of each year), the Lindon City Council will, within the parameters established by LCC 3.05, make the final decision on what city projects are funded, what grants are allocated, and how the PARC money is spent. The Lindon City Staff, namely the Parks and Recreation Director and City Administrator, will make recommendations on projects, needs, suggested funding areas, recommended grants, needed facilities, etc. The Council will provide direction to staff on where to distribute funds and will be the approval authority on any grant awards.

4.2 An annual PARC Compliance Report showing an accounting of PARC tax expenditures and uses will be provided to the City Council during regularly scheduled budget hearings.

4.3 As established by the City Council, distribution for PARC tax allocation will be as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Facilities Operations: Maintenance</td>
<td>30%</td>
</tr>
<tr>
<td>Facilities Operations: Administration</td>
<td>10%</td>
</tr>
<tr>
<td>Aquatics Center</td>
<td>14%</td>
</tr>
<tr>
<td>Community Center</td>
<td>14%</td>
</tr>
<tr>
<td>Parks &amp; Trails</td>
<td>14%</td>
</tr>
<tr>
<td>Misc / Contingency</td>
<td>10%</td>
</tr>
<tr>
<td>Mini Grants</td>
<td>4%</td>
</tr>
</tbody>
</table>
Depending upon project costs, needs, and change in priorities the Lindon City Council reserves the right to amend the distribution percentages of PARC tax allocation at any time.

5.0 Other Groups Eligible for Funding (Mini Grants)

5.1 As noted above, other ‘Cultural Arts Organizations’ may be eligible for funds. Qualifying organizations must have, or commit to have, a significant presence within Lindon City and must be a qualifying organization as defined in this policy. Only competitive mini grants are available for Cultural Arts Organizations.

5.2 All applications must be received by Lindon City by 5:00pm on the second Tuesday in April. Grants will be awarded by the end of June of each year. Distribution of grant funding will not be made until after July 1st of each year and is subject to actual funds be accrued by the City.

5.3 Grant applicants must complete an application form and then submit the information to the Lindon City Parks & Recreation Director for completeness review. A sample form is attached, which may be modified from time to time. The Parks & Recreation Director will forward this application to the City Administrator who will schedule the grants to be reviewed by the Lindon City Council. The City Council will evaluate all mini grant applications for eligibility on a broad spectrum of cultural arts disciplines including visual arts, performing arts, literary arts, historic preservation, arts education, etc.

5.4 PARC funds granted to cultural organizations may not be used for capital construction expenses, payments into an endowment fund, expenditures for programs outside of Lindon, activities not available to the general public, political lobbying, fundraising expenses related to capital or endowment campaigns, or for other expenses not related to the organization’s primary cultural purpose or directly related to or for the direct benefit to the residents of Lindon City. Also, the portion of this revenue designated for cultural arts is intended to support nonprofit cultural arts organizations rather than individuals.

5.5 PARC grant funding for cultural organizations may not be used for the following expenditures:

5.5.1 Accumulated deficits or debt retirement;
5.5.2 Capital improvements;
5.5.3 Public Schools and/or school programs or hiring of temporary or permanent staff in any school or school system;
5.5.4 Lobbying Expenses;
5.5.5 Scholarships, purchase awards or cash prizes;
5.5.6 Magazines or newspapers;
5.5.7 Broadcasting network or cable communications systems;
5.5.8 Performances, events and activities that take place outside of Lindon City;
5.5.9 Activities intended primarily for fundraising;
5.5.10 Recreational, rehabilitative, or therapeutic programs;
5.5.11 Social service programs;
5.5.12 Fireworks;
5.5.13 Rodeos;
5.5.14 Non-cultural celebratory events;
5.5.15 Activities that are primarily religious in purpose;
5.5.16 Cash reserves;
5.5.17 Start-up organizations;
5.5.18 Private Foundations.

5.6 Qualifying organizations requesting funds must be a nonprofit entity with 501(c)(3)
status at the time of the application from deadline, or a municipal cultural and/or
historical council.

5.7 All qualifying organizations may apply for mini grants once per calendar year.

5.8 A submitted application form must be accurate, complete and all supplemental
information included prior to the deadline. Late submissions will not be accepted. It is
not the responsibility of the PARC staff to contact the applicants regarding information
missing from their application.

5.9 By the second Tuesday in April, each qualifying organization must submit a Compliance
Report detailing how it expended the funds it received pursuant to these polices and
procures. Award recipients must use the funds within the 12 month before the next
application cycle begins. (second Tuesday in April)

5.10 The purpose of the Compliance Report is to account for grant funds distributed to
cultural organizations. The report must be submitted by the deadline indicated. Future
PARC funding may be withheld due to inadequate, incomplete, or non-submitted
Compliance Reports.

5.11 Grant selection is competitive. The Lindon City Council will be the final decision and
approval authority for all grant applications. In conformance with these policies and
guidelines the City Council reserves the right to award all or portions of requested
grants, or reject all or portions of any grants. Submittal of a grant application and/or
award of grant is not a guarantee of funding.

6.0 Logo use and acknowledgement expectations:

6.1 Grant Recipients shall display the official Lindon City PARC logo (or its approved
variations) and the following statement on all written materials (digital or hard copy)
including flyers, banners, posters, advertisements, programs, playbills, organization
website, Facebook page, emails, newsletter, etc.: “This program/project has been
funded in part by a grant from the Lindon City PARC tax program supporting Parks, Arts,
Recreation, and Culture.” Where feasible the PARC logo shall also be posted or
displayed on any equipment funded through the grant program.

6.2 Acknowledgement: We require all PARC recipients to verbally thank the public just
before a performance, or event begins. Whenever paying for television or radio ads use
the phrase “[Organizations Name] is funded in part by the Lindon City PARC Tax
Program. We thank you for your support.”

6.3 Logo Don’ts: In order to maintain a consistent and recognizable brand, please respect
the following:

6.3.1 Do not change colors within the logo
6.3.2 Do not extend or condense the logo
6.3.3 Do not rotate or tilt the logo
6.3.4 Do not delete any part of the logo

7.0 Length of Term and Revenue Generated

7.1 The length of term for the PARC tax is 10 years. It is anticipated that approximately
$300,000 – $400,000 will be collected each year with a 10 year total of $3,000,000 -
$4,000,000.

7.2 Money will be collected for a 10 year period beginning April 1, 2014. If approved by the
citizens of Lindon, it may be renewed at that time for an additional 10 years.
(sample application forms – subject to change)

Lindon City

PARC Mini Grant Application

Organization Name: ________________________________________________________________

Grant Submitted By: ________________________________________________________________

Address: _________________________________________________________________________

Phone Number: ____________________________ Cell ________________________________

Email Address ________________________________________________________________

Is your organization a non-profit? __________________

If yes, what is the non-profit designation? __________________

Name of Point of Contact: __________________________________________________________

Phone Number: ____________________________ Email: ________________________________

Federal Tax ID Number: ___________________ Date of incorporation: ____________________

What is your organization’s mission statement and primary focus?

If granted monies, when do you plan to spend the funds?

All applications are due on or before <TIME, DATE>, submitted electronically to: <EMAIL>. Any approved grants will be disbursed after July 1st of the grant year, and must be expended by <DATE>.

The applicant hereby acknowledges that the submitted information is correct to the best of his or her knowledge.

________________________________________________________________________

SIGNATURE DATE

PARC TAX MINI GRANT APPLICATION
Narrative Questions:

1. Please categorize your organization’s primary discipline and activity type:

2. How will the requested PARC funds be used?  □ Specific Project/Program  □ Operating Expenses  □ Both

3. Did you receive PARC funding in <YEAR>?
   If so, how much? $

4. Has the Previous funding been spent?
   If yes, has the financial report been sent to the City?
   If not, when do you plan to spend the funds?

5. Describe how the Recreation, Arts and Parks funds will be used to support the organization’s mission and primary focus

6. Describe how your organization advances or preserves its artistic or cultural discipline within Lindon City

8. Describe your organization’s major activities and issues in the past year. Specify particular successes and challenges
9. Describe how your organization is funded. What sources of funding has your organization secured in the past 12 months

10. Define how you promote your work to your target audiences. Describe the outreach efforts your organization undertakes. What marketing and or audience development strategies do you use?

11. What are the short-term and long-term goals and objective for your organization? How will PARC funds help accomplish your goals?

12. Does your organization sell discounted tickets, or do you give free tickets to residents of Lindon City? If yes, please describe

13. How would you describe your primary and/or target audience? Explain how your organization intends to maintain and/or grow its audience over the next year:
14. Please provide the following information on your organization’s staff and audiences/constituents for the period in which you received PARC Funds:

   Number of paid full-time staff:

   Number of paid part-time staff:

   Number of contract personnel:

   Number of volunteers:

   Number of artists, educators, curators, scholars or other discipline based professionals

   Total audience

   Tickets distributed for free to other nonprofits/the public/other

15. How many Lindon City citizens did your organization serve with the previous PARC Tax grant monies?

16. Describe how your organization partners with other organizations and service providers located within Lindon City:

17. Describe the internal and external challenges and opportunities you faced during the past year, and how your organization addressed them:

**Proposed Project Funding:**

If your organization is requesting funds for a specific project or program, what is the total budget of your proposed project or program? $
<table>
<thead>
<tr>
<th>Proposed Use of Requested PARC Funds</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collections/Exhibits</td>
<td></td>
</tr>
<tr>
<td>Contracted Services</td>
<td></td>
</tr>
<tr>
<td>General Administration (excluding salaries)</td>
<td></td>
</tr>
<tr>
<td>Marketing/Advertising</td>
<td></td>
</tr>
<tr>
<td>Performance/Production</td>
<td></td>
</tr>
<tr>
<td>Total Salaries (Administrative)</td>
<td></td>
</tr>
<tr>
<td>Total Salaries (Other)</td>
<td></td>
</tr>
<tr>
<td>School Outreach Program</td>
<td></td>
</tr>
<tr>
<td>Space Rental</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td></td>
</tr>
<tr>
<td>Other Expenditures*</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL:</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Please attach additional information detailing other expenditures.

**The total should equal the requested amount of PARC funds.