

LEHI CITY CORPORATION

FINAL BUDGET FY 2027



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TABLE OF CONTENTS

	<u>Page</u>
Financial Policies	1-5
General Fund Revenues	6-8
General Fund Department Expenditures	9
Human Resources	10
Justice Court	11
City Recorder	12
Administration	13
Treasury	14
Finance	15
Mayor & City Council	16
Legal Services	17
Emergency Management	18
Information Center	19
Police	20
Fire	21
Planning & Zoning	22
Development Services (Building Inspection)	23
Economic Development	24
Streets	25
Engineering	26
Parks	27
Community Events	28
Senior Citizen	29
Library	30
Literacy Center	31
Cemetery	32
Museum	33
Non-departmental	34

LEHI CITY CORPORATION

FINAL BUDGET FY 2027

TABLE OF CONTENTS

	<u>Page</u>
Class "C" Roads Summary	35
Liquor Fund Summary	36
PARC Tax Fund Summary	37
Recreation Fund	38
Legacy Center Expenses	39-40
Outdoor Pool Expenses	41
Curtis Center Expenses	42
Capital Projects Summary	43
Debt Service	44
State & Federal Grants Fund	45
Community Development Block Grant (CDBG)	46
Fire Impact Fees Summary	47
Park Impact Fees Summary	48
Police Impact Fees Summary	49
Road Impact Fees Summary	50
Culinary Water Summary	51
Culinary Water Expenses	52-53
Culinary Water Impact Fees	54
Sewer Summary	55
Sewer Expenses	56-57
Sewer Impact Fees	58
Electric Summary	59
Electric Expenses	60-61
Electric Impact Fees	62
Garbage Summary	63
Pressurized Irrigation Summary	64
Pressurized Irrigation Expenses	65-66
Pressurized Impact Fees	67

LEHI CITY CORPORATION

FINAL BUDGET FY 2027

TABLE OF CONTENTS

	Page
Drainage Summary	68
Drainage Expenses	69
Drainage Impact Fees	70
Payment in Lieu	71
Fiber Summary	72
Fiber Expenses	73-74
IT Summary	75
IT Expenses	76
Fleet Summary	77
Fleet Expenses	78
Risk Management Summary	79
Risk Management Expenses	80
Buildings/Grounds Summary	81
Buildings/Grounds Expenses	82
Budget Requests	83-87
RDA Budget Title Page	88
RDA Mill Pond	89
RDA Texas Instruments	90
CDA Xactware	91
EDA Adobe	92
CDA Outlets at Traverse Mountain	93
CDA Meadow Pointe	94
Local Building Authority Budget Title Page	95
Local Building Authority	96
Draft Final Budget Adjustments Letter	97
Final Budget Reconciliation	98



Guiding Financial Principles

While the City's long-term goals and objectives guide what the budget accomplishes, the accomplishment of these goals and objectives through the budget process is based on following guiding principles:

Budgeting

- Lehi City should finance services rendered to the general public, such as police, fire, streets, and parks, from revenues imposed on the general public, such as property and sales taxes. Special services rendered to specific groups of residents should be financed by user fees, impact fees, license and permit fees, or special assessments.
- Lehi City should balance all budgets annually, in accordance with Utah law, which states the following:
 - The total of the anticipated revenues shall equal the total of appropriated expenditures (Section 10-6-110, U.C.A.)
 - The governing body of any city may not make an appropriation in the final budget of any fund in excess of the estimated expendable revenue for the budget period of the fund (Section 10-6-117, U.C.A.)
- Revenue projections will be based on recent trends and current economic conditions. Economic data from both national and State sources will be used, including the annual *Economic Report to the Governor*.

- Expenditure budgets shall be reviewed annually to identify appropriations that are no longer necessary or may be reduced. Annual staffing vacancies in employment will be considered to determine wage and benefit allocations. During the fiscal year, budget-to-actual expenditures shall be monitored to identify departments or accounts that are projected to be over or under budget. When appropriate, budget appropriations may be reallocated to address operational needs and changing circumstances.
- The city will use one time or temporary funds for capital or other nonrecurring purposes. These funds will not be used to fund on-going expenditures.
- Reports will be made quarterly to the City Council to report performance and identify areas in the budget that may need to be adjusted.

Debt

- Lehi City should strive for inter-generational fairness. Thus, each generation of taxpayers should pay its fair share of the long-range cost of city services.
- Debt will be only issued for capital projects, not on-going operations. Payments for debt service will not extend beyond the useful life of the asset financed.
- Any debt issuance will be accompanied by the identification of the specific revenue stream which will be utilized to make debt service payments.
- The City will analyze its current debt to identify opportunities to take advantage of long-term borrowing to restructure or refund current debt to achieve improved interest rate and/or debt service payments.
- Finance professionals will be utilized in the area of advising and underwriting to obtain the best possible credit rating and interest rate. These professionals will be chosen based on their expertise and experience.

- Lehi City will regularly evaluate factors related to its credit rating. These factors will be used to develop policies which will maintain a high credit rating for the City.
- Lehi City will adhere strictly to all bond covenants and strive to maintain the best possible credit rating.

Investment Policies

- Lehi City seeks to invest its idle cash in securities and deposits that provide safety and liquidity, while maintaining compliance with Utah State law.
- The City's objectives when determining investment alternatives will be based on (1) safety of principal, (2) liquidity, and (3) return on investment.
- The City will utilize the State of Utah's Public Treasurer's Investment Fund (PTIF) to invest its funds to emphasize security and liquidity.
- Lehi City will also engage investment advisors/brokers as needed to boost return, while keeping in line with liquidity needs and strict adherence to the Utah Money Management Act.
- As required by Utah State law, balances of all public funds will be reported semi annually.

Reserves

- Lehi City should allow for a reasonable surplus (fund balance) to accumulate for the following purposes:
 - To provide sufficient working capital
 - To provide a cushion to absorb emergencies such as floods, earthquakes, etc.
 - To provide for unavoidable shortfalls in revenues

- Fees will be evaluated on a regular basis. All fees should cover the full cost of the service provided. These costs include a fair allocation of administrative and facilities costs.
- General fund reserves are a critical component of a city's long-term financial health. Lehi City retains reserves as a protection against economic downturns and natural disasters. In addition to a 5 percent minimum fund balance, Lehi retains funds to hedge against a three-year downturn and recovery. Lehi also retains approximately 25 percent of the estimated cost of a major natural disaster event as a reserve.
- Due to the high investment in capital assets and risk exposure, all utility funds will maintain an unrestricted cash reserve of 180 days.

Capital Expenditures

- Proprietary funds are intended to recover the full cost of services. These costs include operations, administration, and asset replacement.
- Lehi will maintain long-term capital plans accounting for the construction and replacement of city facilities and infrastructure.

Proprietary Funds

- The city's enterprise funds will cover the full cost of the service, including a reasonable allocation of administration costs.
- Key indicators will be measured annually to monitor reserve balances, capital replacement, and debt levels.

- Internal service funds will accurately allocate costs to individual departments and funds. The city will maintain the following internal service funds :
 - Fleet
 - Information Technology
 - Risk Management
 - Facilities

Financial Planning

- Lehi City exists only to serve the needs of its residents. Since these needs are continually changing, the City should consistently receive resident feedback based on both long-term and current needs.
- The City will develop and use a multi-year financial plan to identify issues of financial stress. The plan will propose possible solutions to any difficulties which are identified.
- Lehi will use a five-year rolling capital improvement plan with funding identified for all years linked to the operating budget and long-term financing strategy.

GENERAL FUND REVENUES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Taxes						
Current property taxes	\$ 15,947,886	\$ 17,043,541	\$ 16,765,654	\$ 17,675,334	26%	\$ 631,793
General sales tax	25,258,129	26,087,522	26,140,076	27,566,268	40%	1,478,746
Franchise taxes	6,389,663	6,000,000	6,000,000	6,000,000	9%	-
Cell phone taxes	689,290	700,000	700,000	700,000	1%	-
Innkeeper taxes	345,791	400,000	400,000	400,000	1%	-
Total Taxes	\$ 48,630,759	\$ 50,231,063	\$ 50,005,730	\$ 52,341,602		
License and Permits						
Business licenses	\$ 242,954	\$ 170,000	\$ 250,000	\$ 250,000	0%	80,000
Building permits	5,628,752	2,786,000	2,786,000	2,786,000	4%	-
Accessory Dwelling Unit	4,253	-	-	-	0%	-
Plan reviews	1,428,622	1,200,000	1,200,000	1,200,000	2%	-
TI plan review & inspection	119,430	75,000	75,000	75,000	0%	-
Inspection fees	479,979	600,000	600,000	600,000	1%	-
State 1% building permit fees	57,291	20,000	20,000	20,000	0%	-
Total License and Permits	\$ 7,961,281	\$ 4,851,000	\$ 4,931,000	\$ 4,931,000		
Intergovernmental Revenue						
COPS Grant	\$ 92,550	\$ -	\$ 115,000	\$ 115,000	0%	115,000
Library grant	18,046	15,000	15,000	15,000	0%	-
Fire department grants	12,951	107,000	25,000	25,000	0%	(82,000)
County recreation grants	-	137,000	137,000	137,000	0%	-
State grants	83,110	75,000	75,000	75,000	0%	-
Grants	93,501	10,000	95,000	95,000	0%	85,000
Sr citizen building rental income	-	5,000	5,000	5,000	0%	-
Senior citizen income	60,540	50,000	50,000	50,000	0%	-

GENERAL FUND REVENUES-CONTINUED

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Intergovernmental Revenue- Continued						
Alpine District / Police reimbursement	157,500	202,500	324,285	274,285	0%	71,785
County fire allocation	-	15,000	15,000	15,000	0%	-
Total Intergovernmental	\$ 518,198	\$ 616,500	\$ 856,285	\$ 806,285		
Charges For Service						
Library receipts	\$ 13,588	\$ 20,000	\$ 20,000	\$ 20,000	0%	-
Special police revenue	117,393	100,000	100,000	100,000	0%	-
Sale of cemetery lots	235,200	250,000	250,000	250,000	0%	-
Headstone setting fee	5,950	4,500	4,500	4,500	0%	-
Cemetery burial fees	138,150	100,000	150,000	150,000	0%	50,000
Fire fees	96,034	100,000	100,000	100,000	0%	-
Ambulance fees	2,312,236	2,650,000	2,650,000	2,650,000	4%	-
Passports	92,808	100,000	100,000	100,000	0%	-
Total Charges for Service	\$ 3,011,373	\$ 3,324,500	\$ 3,374,500	\$ 3,374,500		
Fines and Forfeitures						
Court fines & forfeitures	\$ 1,012,007	\$ 950,000	\$ 1,000,000	\$ 1,000,000	1%	50,000
Enforcement fees	385	5,000	5,000	5,000	0%	-
Total Fines and Forfeitures	\$ 1,012,392	\$ 955,000	\$ 1,005,000	\$ 1,005,000		
Miscellaneous Revenues						
Interest earnings	\$ 1,657,135	\$ 650,000	\$ 650,000	\$ 850,000	1%	200,000
Traffic school	48,248	33,000	33,000	33,000	0%	-

GENERAL FUND REVENUES-CONTINUED

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Miscellaneous Revenues - continued						
Park rental	106,653	100,000	100,000	100,000	0%	-
Portable stage rental	2,690	5,500	5,500	5,500	0%	-
Cellular one tower/park fee	30,833	10,000	30,000	30,000	0%	20,000
Sale of fixed assets	73,316	10,000	10,000	10,000	0%	-
Sale of city property	2,640	-	-	-	0%	-
Sale of materials	600	500	500	500	0%	-
Sale of history books	509	500	500	500	0%	-
Frances Comer trust donations	-	2,750	2,750	2,750	0%	-
Literacy center revenue	2,430	3,250	3,250	3,250	0%	-
Miss Lehi revenue	3,045	10,000	-	-	0%	(10,000)
Lehi roundup revenue	41,586	40,000	40,000	40,000	0%	-
Misc revenue contractors	100,171	90,000	101,000	101,000	0%	11,000
Office building rental fee	56,215	40,000	50,000	50,000	0%	10,000
Miscellaneous revenue	216,653	80,000	120,000	120,000	0%	40,000
Total Miscellaneous Revenues	\$ 2,342,724	\$ 1,075,500	\$ 1,146,500	\$ 1,346,500		
Contributions, Transfers & Admin						
Allocation from water & sewer	\$ 590,496	\$ 700,000	\$ 1,025,000	\$ 1,025,000	2%	325,000
Allocation from electric	540,996	700,000	1,025,000	1,025,000	2%	325,000
Administrative charges RDA	1,008,365	1,350,000	1,350,000	1,350,000	2%	-
Fund balance reappropriation	-	954,105	-	1,010,564	1%	56,459
Total Contributions & Transfers	\$ 2,139,857	\$ 3,704,105	\$ 3,400,000	\$ 4,410,564		
Total General Fund Revenues	\$ 65,616,585	\$ 64,757,668	\$ 64,719,015	\$ 68,215,451	100%	\$ 3,457,783

GENERAL FUND EXPENDITURES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Justice court	\$ 717,789	\$ 783,666	\$ 1,006,576	\$ 848,871	1%	\$ 65,205
City recorder	232,377	451,370	440,189	274,464	0%	(176,906)
Administration	1,639,414	1,959,378	2,035,646	2,048,615	3%	89,237
Human resources	635,961	658,894	835,861	708,327	1%	49,433
Treasury	638,367	641,731	716,395	716,395	1%	74,664
Finance	802,204	821,082	981,981	877,187	1%	56,105
Mayor & City Council	464,148	494,323	518,214	499,323	1%	5,000
Legal services	970,496	1,063,465	1,119,283	1,105,734	2%	42,269
Emergency management	135,488	191,638	203,806	175,987	0%	(15,651)
Information Center	644,633	711,373	884,212	777,605	1%	66,232
Police	14,436,710	15,351,092	18,143,069	16,911,117	25%	1,560,025
Fire	11,966,773	12,855,658	14,550,735	13,999,725	21%	1,144,067
Planning & zoning	1,108,352	1,297,862	1,576,539	1,375,675	2%	77,813
Development Services (Building Dept)	1,881,559	1,991,299	2,185,480	2,033,705	3%	42,406
Economic development	253,335	283,826	295,867	295,867	0%	12,041
Streets & public improvements	2,347,191	2,570,974	2,842,618	2,794,828	4%	223,854
Engineering	1,123,752	1,237,304	1,303,666	1,293,694	2%	56,390
Parks	5,463,200	6,396,985	7,893,500	6,509,602	10%	112,617
Community events	615,203	536,900	548,644	405,444	1%	(131,456)
Senior citizen	313,159	430,077	427,458	425,192	1%	(4,885)
Library	1,759,438	2,018,412	2,295,695	2,151,100	3%	132,688
Literacy center	410,263	548,493	665,467	568,946	1%	20,453
Cemetery	713,605	879,014	836,703	836,703	1%	(42,311)
Museum	658,284	311,800	311,800	31,800	0%	(280,000)
Non-departmental	16,202,728	11,508,252	10,796,587	10,549,545	15%	(958,707)
Total General Fund Expenditures	\$ 66,134,430	\$ 65,994,868	\$ 73,415,991	\$ 68,215,451	100%	\$ 2,220,583
Surplus/(Deficit)	\$ (517,845)	\$ (1,237,200)	\$ (8,696,976)	\$ -		

HUMAN RESOURCES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	4	4	5	4		0
Salaries & Wages	\$ 336,017	\$ 357,050	\$ 459,215	\$ 382,255	54%	\$ 25,205
Employee Benefits	154,411	166,604	232,645	183,071	26%	16,467
Books, Subscriptions, Memberships	920	5,100	1,500	1,500	0%	(3,600)
Travel & Training	3,823	5,000	5,000	5,000	1%	-
Office Supplies	3,471	2,750	2,750	2,750	0%	-
IT Fund Charges	45,000	45,000	45,500	45,000	6%	-
Equipment Maintenance	-	800	800	800	0%	-
Risk Mgmt Fund Charges	5,004	5,000	5,500	5,000	1%	-
Professional & Technical	81,312	61,005	72,366	72,366	10%	11,361
Miscellaneous	6,005	10,585	10,585	10,585	1%	-
Total HR Expenditures	\$ 635,961	\$ 658,894	\$ 835,861	\$ 708,327	100%	\$ 49,433

JUSTICE COURT

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTE's	5.5	5.5	7.5	6.5		1
Salaries & Wages	\$ 381,757	\$ 411,827	\$ 536,987	\$ 442,084	52%	\$ 30,257
Overtime	184	750	750	750	0%	-
Employee Benefits	134,488	147,954	245,704	182,902	22%	34,948
Books, Subscriptions, Memberships	1,103	1,000	1,000	1,000	0%	-
Travel & Training	8,020	13,100	13,100	13,100	2%	-
Office Supplies	10,521	11,000	11,000	11,000	1%	-
Building & Grounds	90,000	90,000	90,000	90,000	11%	-
IT Fund Charges	35,004	35,000	35,000	35,000	4%	-
Utilities	17,959	18,000	18,000	18,000	2%	-
Equipment Maintenance	664	1,800	1,800	1,800	0%	-
Risk Mgmt Fund Charges	5,004	5,000	5,000	5,000	1%	-
Electricity - Lehi City Power	4,021	5,575	5,575	5,575	1%	-
Professional & Technical	24,339	34,660	34,660	34,660	4%	-
Witness & Jury Fees	440	4,000	4,000	4,000	0%	-
Miscellaneous	4,284	4,000	4,000	4,000	0%	-
Capital Outlay	-	-	-	-	0%	-
Total Justice Court Expenditures	\$ 717,789	\$ 783,666	\$ 1,006,576	\$ 848,871	100%	\$ 65,205

CITY RECORDER

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	1	1.5	2	1.5		0
Salaries & Wages	\$ 112,552	\$ 120,934	\$ 159,822	\$ 131,822	48%	\$ 10,888
Employee Benefits	51,567	55,536	103,297	60,913	22%	5,377
Books, Subscriptions, Memberships	2,347	5,000	5,000	5,000	2%	-
Public Notices	545	7,500	7,500	7,500	3%	-
Travel & Training	2,213	4,000	4,000	4,000	1%	-
Office Supplies	263	2,500	2,900	2,500	1%	-
IT Fund Charges	18,996	19,000	20,700	19,000	7%	-
Equipment Maintenance	24,776	20,800	-	-	0%	(20,800)
Risk Mgmt Fund Charges	996	1,000	5,000	5,000	2%	4,000
Professional & Technical	4,111	12,100	69,774	29,729	11%	17,629
Miscellaneous	13,534	11,000	9,000	9,000	3%	(2,000)
Election Expense	476	192,000	-	-	0%	(192,000)
Capital Outlay	-	-	53,196	-	0%	-
Total City Recorder Expenditures	\$ 232,377	\$ 451,370	\$ 440,189	\$ 274,464	100%	\$ (176,906)

ADMINISTRATION

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	9.5	11.5	11.5	11.5		0
Salaries & Wages	\$ 978,759	\$ 1,109,410	\$ 1,178,315	\$ 1,206,532	59%	\$ 97,122
Overtime	889	-	-	-	0%	-
Employee Benefits	401,706	511,405	549,538	546,790	27%	35,385
Books, Subscriptions, Memberships	10,924	12,830	20,330	12,830	1%	-
Public Notices	-	1,000	1,000	1,000	0%	-
Travel & Training	37,724	39,000	39,000	39,000	2%	-
Office Supplies	4,225	21,190	18,700	18,700	1%	(2,490)
Fleet Fund Charges	18,738	18,662	18,662	18,662	1%	-
Fuel	681	500	500	500	0%	-
IT Fund Charges	24,600	24,601	24,601	24,601	1%	-
Risk Mgmt Fund Charges	9,996	10,000	10,000	10,000	0%	-
Professional & Technical	40,473	78,880	50,000	50,000	2%	(28,880)
Public Defender	62,967	100,000	75,000	70,000	3%	(30,000)
Miscellaneous	47,733	31,900	50,000	50,000	2%	18,100
Capital	-	-	-	-	0%	-
Total Administration Expenditures	\$ 1,639,414	\$ 1,959,378	\$ 2,035,646	\$ 2,048,615	100%	\$ 89,237

TREASURY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	5	5	5	5		0
Salaries & Wages	\$ 338,628	\$ 351,504	\$ 382,278	\$ 382,278	53%	\$ 30,774
Employee Benefits	214,164	213,527	244,417	244,417	34%	30,890
Books, Subscriptions, Memberships	25	1,000	1,000	1,000	0%	-
Travel & Training	1,947	4,000	4,000	4,000	1%	-
Office Supplies	3,607	3,200	3,200	3,200	0%	-
IT Fund Charges	45,996	46,000	46,000	46,000	6%	-
Equipment Maintenance	-	500	500	500	0%	-
Risk Mgmt Fund Charges	9,996	10,000	10,000	10,000	1%	-
Professional & Technical	23,661	11,000	24,000	24,000	3%	13,000
Miscellaneous	343	1,000	1,000	1,000	0%	-
Total Treasury Expenditures	\$ 638,367	\$ 641,731	\$ 716,395	\$ 716,395	100%	\$ 74,664

FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTE's	4	4	5	4		0
Salaries & Wages	\$ 446,102	\$ 462,290	\$ 545,171	\$ 484,851	55%	\$ 22,561
Employee Benefits	206,667	213,007	276,025	231,551	26%	18,544
Books, Subscriptions, Memberships	1,641	2,246	2,246	2,246	0%	-
Travel & Training	5,180	6,500	6,500	6,500	1%	-
Office Supplies	25,626	10,000	25,000	25,000	3%	15,000
IT Fund Charges	40,488	40,489	40,489	40,489	5%	-
Equipment Maintenance	265	1,500	1,500	1,500	0%	-
Risk Mgmt Fund Charges	5,004	5,000	5,000	5,000	1%	-
Professional & Technical	13,780	30,000	20,000	20,000	2%	(10,000)
Yearly audit	56,000	46,000	56,000	56,000	6%	10,000
Budget award	575	550	550	550	0%	-
Miscellaneous	875	3,500	3,500	3,500	0%	-
Total Finance Expenditures	\$ 802,204	\$ 821,082	\$ 981,981	\$ 877,187	100%	\$ 56,105

MAYOR & CITY COUNCIL

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	6	6	6	6		0
Salaries & Wages	\$ 177,137	\$ 183,121	\$ 189,786	\$ 183,121	37%	\$ -
Employee Benefits	135,884	156,202	158,428	156,202	31%	-
Books, Subscriptions, Memberships	66,693	65,000	75,000	75,000	15%	10,000
Travel & Training	27,211	10,000	30,000	20,000	4%	10,000
Office Supplies	-	3,000	-	-	0%	(3,000)
Reimb. Expenses	-	5,000	-	-	0%	(5,000)
Risk Mgmt Fund Charges	9,996	10,000	10,000	10,000	2%	-
IT Fund Charges	20,004	20,000	20,000	20,000	4%	-
Professional & Technical	24,231	25,000	25,000	25,000	5%	-
Miscellaneous	2,993	17,000	10,000	10,000	2%	(7,000)
Total City Council Expenditures	\$ 464,148	\$ 494,323	\$ 518,214	\$ 499,323	100%	\$ 5,000

LEGAL SERVICES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	5.5	6.5	6.5	6.5		0
Salaries & Wages	\$ 619,819	\$ 666,855	\$ 698,310	\$ 691,327	63%	\$ 24,472
Employee Benefits	252,491	288,776	313,139	311,574	28%	22,798
Books, Subscriptions, Memberships	9,140	13,300	13,300	13,300	1%	-
Travel & Training	4,975	8,500	8,500	8,500	1%	-
Office Supplies	1,774	10,000	10,000	5,000	0%	(5,000)
IT Fund Charges	23,532	23,534	23,534	23,534	2%	-
Risk Mgmt Fund Charges	9,996	10,000	10,000	10,000	1%	-
Professional & Technical	23,375	40,000	40,000	40,000	4%	-
Prosecutor Outside Counsel	22,980	-	-	-	0%	-
Miscellaneous	2,414	2,500	2,500	2,500	0%	-
Total Legal Services Expenditures	\$ 970,496	\$ 1,063,465	\$ 1,119,283	\$ 1,105,734	100%	\$ 42,269

EMERGENCY MANAGEMENT

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	1	1	1	1		0
Salaries & Wages	\$ 79,906	\$ 83,592	\$ 86,935	\$ 86,935	49%	\$ 3,343
Employee Benefits	45,607	50,346	55,052	55,052	31%	4,706
Travel & Training	299	3,500	3,500	3,500	2%	-
Office Supplies	34	500	500	500	0%	-
Fleet Fund Charges	-	-	22,819	-	0%	-
Professional & Technical	-	10,000	5,000	5,000	3%	(5,000)
Program Expenditures	113	3,000	2,000	2,000	1%	(1,000)
Miscellaneous	7,161	21,700	15,000	10,000	6%	(11,700)
Cert Program	2,176	6,000	-	-	0%	(6,000)
Rehab Program	193	13,000	13,000	13,000	7%	-
Capital Outlay	-	-	-	-	0%	-
Total Emergency Mgmt Expenditures	\$ 135,488	\$ 191,638	\$ 203,806	\$ 175,987	100%	\$ (15,651)

INFORMATION CENTER

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	7.5	7.5	8.5	7.5		0
Salaries & Wages	\$ 388,571	\$ 411,670	\$ 484,094	\$ 422,522	54%	\$ 10,852
Overtime	-	-	-	-	0%	-
Employee Benefits	210,652	223,388	307,303	262,268	34%	38,880
Books, Subscriptions, Memberships	-	21,000	21,000	21,000	3%	-
Travel & Training	4,300	6,150	6,150	6,150	1%	-
Office Supplies	2,753	5,600	5,600	5,600	1%	-
IT Fund Charges	27,060	27,065	27,065	27,065	3%	-
Professional & Technical	3,762	7,500	24,000	24,000	3%	16,500
Miscellaneous	7,535	9,000	9,000	9,000	1%	-
Capital Outlay	-	-	-	-	0%	-
Total Information Center Expenditures	\$ 644,633	\$ 711,373	\$ 884,212	\$ 777,605	100%	\$ 66,232

POLICE

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	80.5	84.5	94.5	87.5		3
Salaries & Wages	\$ 7,265,627	\$ 7,883,604	\$ 9,087,547	\$ 8,480,468	50%	\$ 596,864
Overtime	790,192	333,166	333,166	333,166	2%	-
Employee Benefits	4,149,038	4,855,147	5,933,386	5,510,306	33%	655,159
Uniforms	143,895	69,020	139,320	99,000	1%	29,980
Tactical Equipment	21,539	51,825	109,275	51,825	0%	-
Books, Subscriptions, Memberships	5,402	4,338	4,338	4,338	0%	-
Travel & Training	93,716	65,550	89,850	73,650	0%	8,100
Office Supplies	27,873	31,000	32,450	32,450	0%	1,450
Fleet Fund Charges	546,396	553,275	692,424	600,408	4%	47,133
Fuel	185,168	206,000	206,000	206,000	1%	-
Buildings & Grounds O&M	175,165	175,000	175,000	175,000	1%	-
Utilities	7,433	17,500	17,500	17,500	0%	-
Equipment Maintenance	170,415	266,350	255,950	255,950	2%	(10,400)
Miscellaneous Supplies	23,890	30,890	30,890	30,890	0%	-
Electricity - Lehi City Power	89,472	60,000	90,000	90,000	1%	30,000
Professional & Technical	399,116	321,118	436,664	440,856	3%	119,738
IT Fund Charges	173,916	273,921	298,921	298,921	2%	25,000
Risk Mgmt Fund Charges	50,004	50,000	60,000	60,000	0%	10,000
K9 Supplies	8,387	12,000	12,000	12,000	0%	-
Firearms & Supplies	22,455	47,800	47,800	47,800	0%	-
Miscellaneous	25,612	25,588	25,588	25,588	0%	-
Capital Outlay	12,811	-	-	-	0%	-
Communities That Care Expenses	42,976	10,000	10,000	10,000	0%	-
Tobacco Grant Expenses	-	-	47,000	47,000	0%	47,000
NOVA Expenses	5,663	6,000	6,000	6,000	0%	-
RAD Kids Expenses	550	2,000	2,000	2,000	0%	-
Total Police Expenditures	\$ 14,436,710	\$ 15,351,092	\$ 18,143,069	\$ 16,911,117	100%	\$ 1,560,028

FIRE

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	82.5	82.5	84.5	82.5		0
Salaries & Wages	\$ 6,205,051	\$ 6,580,377	\$ 7,680,348	\$ 7,321,785	52%	\$ 741,408
Overtime	194,137	258,650	283,650	283,650	2%	25,000
Employee Benefits	3,043,465	3,353,287	3,571,466	3,660,846	26%	307,559
Uniforms	128,296	103,107	142,757	128,107	1%	25,000
Books, Subscriptions, Memberships	9,047	23,150	23,150	23,150	0%	-
Travel & Training	50,062	47,410	57,410	57,410	0%	10,000
Office Supplies	15,101	22,400	21,950	20,000	0%	(2,400)
Fleet Fund Charges	1,244,400	1,244,394	1,394,620	1,244,394	9%	-
Fuel	83,779	101,000	101,000	101,000	1%	-
Buildings & Grounds O&M	91,585	276,000	276,000	276,000	2%	-
Utilities	29,844	24,000	30,000	30,000	0%	6,000
Equipment Maintenance	74,020	74,500	74,500	74,500	1%	-
Electricity - Lehi City Power	77,085	50,000	80,000	80,000	1%	30,000
Professional & Technical	71,175	86,450	107,450	107,450	1%	21,000
IT Fund Charges	67,572	67,573	92,573	92,573	1%	25,000
Risk Mgmt Fund Charges	50,004	50,000	60,000	60,000	0%	10,000
Education	5,644	30,550	30,550	30,550	0%	-
First Aid Supplies	152,013	135,450	135,450	135,450	1%	-
Miscellaneous	182,221	327,360	252,860	252,860	2%	(74,500)
Capital Outlay	192,272	-	135,000	20,000	0%	20,000
Total Fire Expenditures	\$ 11,966,773	\$ 12,855,658	\$ 14,550,735	\$ 13,999,725	100%	\$ 1,144,067

PLANNING & ZONING

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	7.25	8.25	9.25	8.25		0
Salaries & Wages	\$ 711,042	\$ 822,260	\$ 918,769	\$ 849,864	62%	\$ 27,604
Employee Benefits	308,828	332,553	455,908	409,377	30%	76,824
Books, Subscriptions, Memberships	3,977	3,000	3,000	3,000	0%	-
Public Notices	-	9,000	-	-	0%	(9,000)
Travel & Training	5,113	13,300	13,300	13,300	1%	-
Office Supplies	5,457	12,500	14,200	12,500	1%	-
Fleet Fund Charges	3,504	3,500	3,500	3,500	0%	-
Fuel	289	500	500	500	0%	-
Equipment Maintenance	-	4,295	-	-	0%	(4,295)
Professional & Technical	13,412	32,320	17,815	17,815	1%	(14,505)
IT Fund Charges	29,532	29,534	31,719	31,719	2%	2,185
Risk Mgmt Fund Charges	9,996	10,000	10,000	10,000	1%	-
Recording Fees	5,355	6,000	6,000	6,000	0%	-
Standards Update	-	1,000	-	-	0%	(1,000)
Enviornmental Sustainability Program	9,240	15,600	99,328	15,600	1%	-
Miscellaneous	2,608	2,500	2,500	2,500	0%	-
Capital Outlay	-	-	-	-	0%	-
Total Planning Expenditures	\$ 1,108,352	\$ 1,297,862	\$ 1,576,539	\$ 1,375,675	100%	\$ 77,813

DEVELOPMENT SERVICES (BUILDING INSPECTION)

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	15.5	15.5	16.5	15.5		0
Salaries & Wages	\$ 1,143,424	\$ 1,227,339	\$ 1,340,165	\$ 1,244,642	61%	\$ 17,303
Overtime	6,948	10,000	10,000	10,000	0%	-
Employee Benefits	569,835	628,167	708,923	655,470	32%	27,303
Uniforms	3,612	4,400	4,400	4,400	0%	-
Books, Subscriptions, Memberships	6,505	9,000	9,800	9,000	0%	-
Travel & Training	16,168	17,000	17,000	17,000	1%	-
Office Supplies	19,000	9,000	11,000	9,000	0%	-
Fleet Fund Charges	24,600	24,601	24,601	24,601	1%	-
Fuel	15,115	20,500	20,500	20,500	1%	-
Equipment Maintenance	-	2,200	-	-	0%	(2,200)
Risk Mgmt Fund Charges	9,996	10,000	10,000	10,000	0%	-
Professional & Technical	40,537	-	-	-	0%	-
IT Fund Charges	22,884	22,882	22,882	22,882	1%	-
Miscellaneous	2,860	6,210	6,210	6,210	0%	-
Capital Outlay	-	-	-	-	0%	-
Total Building Inspection Expenditures	\$ 1,881,559	\$ 1,991,299	\$ 2,185,480	\$ 2,033,705	100%	\$ 42,406

ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	1	1	1	1		0
Salaries & Wages	\$ 153,079	\$ 158,998	\$ 168,549	\$ 168,549	57%	\$ 9,551
Employee Benefits	58,932	60,553	65,743	65,743	22%	5,190
Books, Subscriptions, Memberships	12,037	19,200	19,200	19,200	6%	-
Public Notices	-	1,200	-	-	0%	(1,200)
Travel & Training	4,894	7,875	7,875	7,875	3%	-
Office Supplies	80	1,500	1,500	1,500	1%	-
IT Fund Charges	9,996	10,000	10,000	10,000	3%	-
Permits & Licenses	-	1,500	-	-	0%	(1,500)
Risk Management Charges	5,004	5,000	5,000	5,000	2%	-
Professional & Technical	9,579	8,000	8,000	8,000	3%	-
Miscellaneous	(266)	10,000	10,000	10,000	3%	-
Total Economic Develop Expenditures	\$ 253,335	\$ 283,826	\$ 295,867	\$ 295,867	100%	\$ 12,041

STREETS

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	18.75	16.75	17.75	17.75		1
Salaries & Wages	\$ 1,005,373	\$ 1,113,657	\$ 1,214,064	\$ 1,214,064	43%	\$ 100,407
Overtime	65,139	70,000	80,000	80,000	3%	10,000
Employee Benefits	569,764	663,183	693,365	693,365	25%	30,182
Uniforms	8,247	8,700	9,700	9,700	0%	1,000
Books, Subscriptions, Memberships	-	200	200	200	0%	-
Travel & Training	13,431	27,000	27,000	27,000	1%	-
Office Supplies	4,036	5,500	5,500	5,500	0%	-
Fleet Fund Charges	437,232	437,234	557,289	509,499	18%	72,265
Buildings & Grounds	77,425	75,000	75,000	75,000	3%	-
Utilities	10,369	7,612	7,612	7,612	0%	-
Equipment Maintenance	29,323	30,000	35,000	35,000	1%	5,000
Risk Mgmt Fund Charges	24,996	25,000	25,000	25,000	1%	-
Electricity - Lehi City Power	32,454	30,000	30,000	30,000	1%	-
Professional & Technical	29,281	30,000	30,000	30,000	1%	-
IT Fund Charges	15,384	15,388	15,388	15,388	1%	-
Department Supplies	24,738	30,000	35,000	35,000	1%	5,000
Landfill Closure/Postclosure	-	2,500	2,500	2,500	0%	-
Capital	-	-	-	-	0%	-
Total Streets Expenditures	\$ 2,347,191	\$ 2,570,974	\$ 2,842,618	\$ 2,794,828	100%	\$ 223,854

ENGINEERING

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	6	6.5	6.5	6.5		0
Salaries & Wages	\$ 718,373	\$ 768,511	\$ 805,873	\$ 797,814	62%	\$ 29,303
Employee Benefits	325,397	350,171	382,671	380,758	29%	30,587
Uniforms	745	600	600	600	0%	-
Books, Subscriptions, Memberships	850	2,500	2,500	2,500	0%	-
Travel & Training	7,494	9,500	9,500	9,500	1%	-
Office Supplies	357	10,500	9,000	9,000	1%	(1,500)
Fleet Fund Charges	3,000	3,000	3,000	3,000	0%	-
Fuel	-	1,000	1,000	1,000	0%	-
IT Fund Charges	25,020	25,022	30,479	30,479	2%	5,457
Equipment Maintenance	15,354	31,000	23,543	23,543	2%	(7,457)
Risk Mgmt Fund Charges	9,996	10,000	10,000	10,000	1%	-
Professional & Technical	16,934	25,000	25,000	25,000	2%	-
Miscellaneous	233	500	500	500	0%	-
Capital Outlay	-	-	-	-	0%	-
Total Engineering Expenditures	\$ 1,123,752	\$ 1,237,304	\$ 1,303,666	\$ 1,293,694	100%	\$ 56,390

PARKS

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	45.5	49	53	52		3
Salaries & Wages	\$ 2,157,884	\$ 2,508,708	\$ 2,784,094	\$ 2,711,484	42%	\$ 202,776
Overtime	98,820	55,000	55,000	55,000	1%	-
Employee Benefits	965,652	1,175,122	1,391,934	1,344,759	21%	169,637
Uniforms	10,129	10,730	10,730	10,730	0%	-
Travel & Training	22,154	22,000	22,000	22,000	0%	-
Office Supplies	1,744	2,000	2,000	2,000	0%	-
Fleet Fund Charges	112,212	168,536	261,290	216,639	3%	48,103
Fuel	57,165	82,000	82,000	82,000	1%	-
Buildings & Grounds O&M	251,762	225,000	225,000	225,000	3%	-
Utilities	28,914	29,979	29,979	29,979	0%	-
Equipment Maintenance	39,772	44,526	44,526	44,526	1%	-
Risk Mgmt Fund Charges	24,996	25,000	26,000	26,000	0%	1,000
Electricity - Lehi City Power	253,280	100,000	245,000	245,000	4%	145,000
Professional & Technical	399,102	399,500	459,100	459,100	7%	59,600
IT Fund Charges	31,020	31,021	31,021	31,021	0%	-
Tree Care	167,286	168,000	168,000	168,000	3%	-
Miscellaneous	29,054	39,484	54,484	54,484	1%	15,000
Paved Trail & Parking Lot Maintenance	36,058	35,000	50,000	50,000	1%	15,000
Concrete Maintenance	24,922	25,000	25,000	25,000	0%	-
Snow Removal	15,526	25,000	25,000	25,000	0%	-
Park Maintenance	361,954	443,379	502,879	502,879	8%	59,500
Park Pavilion & Playground Upgrades	99,087	100,000	100,000	100,000	2%	-
Capital Outlay	274,706	682,000	1,298,463	79,000	1%	(603,000)
Total Parks Expenditures	\$ 5,463,200	\$ 6,396,985	\$ 7,893,500	\$ 6,509,602	100%	\$ 112,617

COMMUNITY EVENTS

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Cultural Arts Council Expense	\$ 78,000	\$ 78,000	\$ 78,000	\$ -	0%	\$ (78,000)
Miss Lehi Pageant	40,549	22,000	22,000	22,000	5%	-
Lehi Float	14,000	16,000	16,000	16,000	4%	-
Lehi Parade & Events Committee	2,657	-	-	-	0%	-
Youth City Council	16,317	15,000	15,000	15,000	4%	-
Lehi Silver Band	2,500	2,500	2,500	-	0%	(2,500)
Community Beautification	5,096	11,000	11,000	11,000	3%	-
Brochures Published	-	3,000	3,000	-	0%	(3,000)
Special Projects	21,875	90,000	90,000	65,000	16%	(25,000)
National Night Out Event	9,456	5,000	6,500	6,500	2%	1,500
Archives Donation	33,000	33,000	33,000	-	0%	(33,000)
Fireworks Show	26,000	25,000	25,000	25,000	6%	-
Parks & Trails Committee	-	1,700	1,700	-	0%	(1,700)
Special Events	365,253	214,700	224,944	224,944	55%	10,244
Just for Kids	500	20,000	20,000	20,000	5%	-
Total Comm Events Expenditures	\$ 615,203	\$ 536,900	\$ 548,644	\$ 405,444	100%	\$ (131,456)

SENIOR CITIZEN

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	3.5	3.5	3.5	3.5		0
Salaries & Wages	\$ 156,124	\$ 194,219	\$ 193,069	\$ 191,138	45%	\$ (3,081)
Overtime	2,902	3,000	3,000	3,000	1%	-
Employee Benefits	57,684	63,360	67,254	66,918	16%	3,558
Travel & Training	8,142	12,000	12,000	12,000	3%	-
Office Supplies	1,077	4,000	4,000	4,000	1%	-
Senior Citizen - Bldgs & Grounds	24,996	25,000	25,000	25,000	6%	-
Professional & Technical	-	1,650	-	-	0%	(1,650)
Program Expenditures	38,621	94,848	76,136	76,136	18%	(18,712)
Meal Management	23,273	23,000	38,000	38,000	9%	15,000
Miscellaneous	340	9,000	9,000	9,000	2%	-
Capital Outlay	-	-	-	-	0%	-
Total Senior Citizen Expenditures	\$ 313,159	\$ 430,077	\$ 427,458	\$ 425,192	100%	\$ (4,885)

LIBRARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	22	24	24	24		0
Salaries & Wages	\$ 886,225	\$ 1,003,306	\$ 1,114,673	\$ 1,028,696	48%	\$ 25,390
Employee Benefits	337,395	374,188	441,694	439,486	20%	65,298
Books	234,451	295,000	325,000	295,000	14%	-
Subscriptions	10,545	11,998	21,998	21,998	1%	10,000
Travel & Training	1,633	7,000	7,000	7,000	0%	-
Office Supplies	29,803	41,000	41,000	41,000	2%	-
Equipment Maintenance	64,321	67,280	67,280	67,280	3%	-
Buildings & Grounds O&M	50,710	50,000	50,000	50,000	2%	-
Utilities	84	10,000	10,000	10,000	0%	-
Story Hour Expense	15,847	12,250	12,250	12,250	1%	-
Risk Mgmt Fund Charges	24,996	25,000	25,000	25,000	1%	-
Electricity - Lehi City Power	2,310	18,000	-	-	0%	(18,000)
Professional & Technical	17,771	18,000	18,000	18,000	1%	-
Collections	3,017	4,000	4,000	4,000	0%	-
Fleet Fund Charges	-	-	8,410	-	0%	-
IT Fund Charges	66,564	66,560	116,560	116,560	5%	50,000
Miscellaneous	13,766	14,830	32,830	14,830	1%	-
Capital Outlay	-	-	-	-	0%	-
Total Library Expenditures	\$ 1,759,438	\$ 2,018,412	\$ 2,295,695	\$ 2,151,100	100%	\$ 132,688

LITERACY CENTER

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	6.5	6.5	8.5	8.5		2
Salaries & Wages	\$ 260,953	\$ 336,974	\$ 442,116	\$ 388,695	68%	\$ 51,721
Employee Benefits	59,826	106,269	118,101	75,001	13%	(31,268)
Books, Subscriptions, Memberships	355	500	500	500	0%	-
Travel & Training	-	1,000	1,000	1,000	0%	-
Office Supplies	3,060	5,000	5,000	5,000	1%	-
Buildings & Grounds O&M	24,996	25,000	25,000	25,000	4%	-
Utilities	3,774	5,500	5,500	5,500	1%	-
Equipment Maintenance	-	750	750	750	0%	-
Risk Mgmt Fund Charges	26,252	25,000	25,000	25,000	4%	-
Electricity - Lehi City Power	6,472	6,500	6,500	6,500	1%	-
Program Expenditures	1,802	3,000	3,000	3,000	1%	-
IT Fund Charges	20,004	20,000	20,000	20,000	4%	-
Miscellaneous	2,770	3,000	3,000	3,000	1%	-
Capital Outlay	-	10,000	10,000	10,000	2%	-
Total Literacy Center Expenditures	\$ 410,263	\$ 548,493	\$ 665,467	\$ 568,946	100%	\$ 20,453

CEMETERY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	7	7	7	7		0
Salaries & Wages	\$ 312,182	\$ 346,708	\$ 371,884	\$ 371,884	44%	\$ 25,176
Overtime	11,253	3,500	3,500	3,500	0%	-
Employee Benefits	142,424	159,949	196,741	196,741	24%	36,792
Uniforms	1,500	1,800	1,800	1,800	0%	-
Newspaper Expense	-	357	357	357	0%	-
Travel & Training	961	2,000	2,000	2,000	0%	-
Office Supplies	1,776	2,000	2,000	2,000	0%	-
Fleet Fund Charges	15,000	15,000	15,000	15,000	2%	-
Fuel	1,578	2,000	2,000	2,000	0%	-
Cemetery Maintenance	32,910	29,000	29,000	29,000	3%	-
Utilities	7,064	5,879	8,000	8,000	1%	2,121
Equipment Maintenance	16,020	16,000	16,000	16,000	2%	-
Risk Mgmt Fund Charges	20,004	20,000	20,000	20,000	2%	-
Electricity - Lehi City Power	4,830	3,000	5,000	5,000	1%	2,000
Professional & Technical	24,468	25,000	25,000	25,000	3%	-
IT Fund Charges	9,324	9,321	9,321	9,321	1%	-
Safety	440	-	-	-	0%	-
Purchase Trees	7,159	8,500	8,500	8,500	1%	-
Miscellaneous	8,980	9,000	9,000	9,000	1%	-
Capital Outlay	95,731	220,000	111,600	111,600	13%	(108,400)
Total Cemetery Expenditures	\$ 713,605	\$ 879,014	\$ 836,703	\$ 836,703	100%	\$ (42,311)

MUSEUM

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Buildings & Grounds O&M	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	47%	\$ -
Utilities	3,546	6,800	6,800	6,800	21%	-
Electricity - Lehi City Power	8,491	10,000	10,000	10,000	31%	-
Museum Contribution	260,000	260,000	260,000	-	0%	(260,000)
Miscellaneous	2,900	20,000	20,000	-	0%	(20,000)
Capital	368,347	-	-	-	0%	-
Total Museum Expenditures	\$ 658,284	\$ 311,800	\$ 311,800	\$ 31,800	100%	(280,000)

NON-DEPARTMENTAL

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2025-FY2026
Utilities	\$ 315,031	\$ 245,000	\$ 245,000	\$ 245,000	2%	\$ -
Credit Card & Bank Charges	57,821	50,000	50,000	50,000	0%	-
Contribution to Risk Fund	985,016	685,000	685,000	685,000	6%	-
Contribution to Fleet Fund	-	-	-	-	0%	-
Employee Appreciation	137,201	100,000	100,000	100,000	1%	-
Contrib to Recreation Facilities Fund	2,338,440	2,338,434	2,638,166	2,501,031	24%	162,597
Museum Project Thanksgiving Point	100,000	100,000	100,000	-	0%	(100,000)
Contribution to Chamber	10,000	12,000	12,000	12,000	0%	-
Fox Hollow Golf Course	225,000	275,000	275,000	275,000	3%	-
Contingency	40,207	100,000	100,000	150,000	1%	50,000
MAG Contribution	56,017	25,000	57,000	57,000	1%	32,000
Branding	17,536	20,000	20,000	20,000	0%	-
Mayor/Council Special Projects	52,278	50,000	50,000	-	0%	(50,000)
Contribution to IT Fund	501,804	501,801	501,801	501,801	5%	-
Contribution to Capital Projects Fund	6,500,000	1,000,000	-	-	0%	(1,000,000)
Intergovernmental Relations	138,740	75,000	75,000	156,000	1%	81,000
Employee Wellness	207,179	150,000	150,000	150,000	1%	-
UVSSD dispatch costs	705,262	650,907	650,907	710,000	7%	59,093
Market Adjustment	-	180,000	200,000	50,000	0%	(130,000)
Health Insurance Reserve Fund	-	600,000	600,000	600,000	6%	-
Information fair	-	10,000	10,000	10,000	0%	-
VIPS	4,777	5,000	5,000	5,000	0%	-
Contribution to Bldgs/Grounds Fund	602,124	922,122	922,122	922,122	9%	-
Transfer to Local Building Authority	1,534,680	1,739,675	1,676,278	1,676,278	16%	(63,397)
Transfer to Debt Service	1,673,616	1,673,313	1,673,313	1,673,313	16%	-
Total Non-Departmental Expenditures	\$ 16,202,728	\$ 11,508,252	\$ 10,796,587	\$ 10,549,545	100%	\$ (958,707)

CLASS "C" ROADS

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Class 'C' Road Allotment	\$ 4,706,192	\$ 3,600,000	\$ 4,500,000	\$ 4,500,000	58%	\$ 900,000
Utah County Transportation Tax	2,278,474	2,100,000	2,250,000	2,250,000	29%	150,000
Lehi Trasportation Tax	972,800	900,000	950,000	950,000	12%	50,000
Interest Earnings	147,027	-	-	-	0%	-
Re-appropriate balance	-	-	-	-	0%	-
Total Revenues	\$ 8,104,493	\$ 6,600,000	\$ 7,700,000	\$ 7,700,000	100%	\$ 1,100,000
Expenditures						
Salaries & Wages	\$ -	\$ 157,637	\$ 159,208	\$ 159,208	2%	1,571
Employee Benefits	-	66,488	107,152	107,152	1%	40,664
Road Maintenance	1,785,802	1,800,000	2,000,000	2,000,000	26%	200,000
Snow Removal & Salt	159,119	160,000	160,000	160,000	2%	-
Striping	274,685	300,000	300,000	300,000	4%	-
Equipment rental	73,500	75,000	100,000	100,000	1%	25,000
Street signs	99,095	125,000	125,000	125,000	2%	-
Traffic Control Updates	15,792	20,000	20,000	20,000	0%	-
Road Reconstruction Projects	2,396,538	3,185,000	2,375,000	2,375,000	31%	(810,000)
Signal Lights & Signal Development	53,354	525,000	425,000	425,000	6%	(100,000)
Future Site Plan Land Purchase	3,627,087	-	-	-	0%	-
Loader	-	213,742	213,742	213,742	3%	-
ADA Sidewalks/Sidewalk Replacement	674,536	825,000	825,000	825,000	11%	-
Fleet Fund Charges	119,484	136,959	136,959	136,959	2%	-
Fuel	51,402	77,000	77,000	77,000	1%	-
Reserves	-	-	675,939	675,939	9%	675,939
Total Expenditures	\$ 9,330,394	\$ 7,666,826	\$ 7,700,000	\$ 7,700,000	100%	\$ (9,061)
Surplus(Deficit)	\$ (1,225,901)	\$ (1,066,826)	\$ -	\$ -		

LIQUOR FUND

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Income	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Liquor fund allotment	102,917	90,000	100,000	100,000	100%	10,000
Re-appropriate fund balance	-	-	-	-	0%	-
Total Revenues	<u>\$ 102,917</u>	<u>\$ 90,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>100%</u>	<u>\$ 10,000</u>
Expenditures						
Wages > DUI enforcement	\$ 55,150	\$ 45,000	\$ 50,000	\$ 50,000	50%	\$ 5,000
Benefits	36,767	9,500	14,500	14,500	15%	5,000
Miscellaneous	11,000	35,500	35,500	35,500	36%	-
Fund Balance	-	-	-	-	0%	-
Total Expenditures	<u>\$ 102,917</u>	<u>\$ 90,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>100%</u>	<u>\$ 10,000</u>
Surplus(Deficit)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>		

PARC TAX

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
PARC Tax Revenue	\$ 2,056,569	\$ 1,800,000	\$ 2,000,000	\$ 2,000,000	100%	\$ 200,000
Fund Balance Appropriation	-	-	-	-	0%	-
Total Revenues	\$ 2,056,569	\$ 1,800,000	\$ 2,000,000	\$ 2,000,000	100%	\$ 200,000
Expenses						
PARC Tax Arts Programs	\$ 563,842	\$ 540,000	\$ 600,000	\$ 600,000	30%	\$ 60,000
Transfer to Capital Projects Fund	1,050,000	1,260,000	1,400,000	1,400,000	70%	140,000
Total Expenses	\$ 1,613,842	\$ 1,800,000	\$ 2,000,000	\$ 2,000,000	100%	\$ 200,000
Surplus(Deficit)	\$ 442,727	\$ -	\$ -	\$ -		

RECREATION FUND

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Earnings	\$ 13,680	\$ 1,000	\$ 1,000	\$ 1,000	0%	\$ -
Legacy Center Pass Sales	1,669,551	1,800,000	1,845,231	1,937,760	26%	137,760
Charges For Service	1,685,441	1,565,000	1,750,000	1,750,000	24%	185,000
Merchandise Sales	44,311	40,000	45,000	45,000	1%	5,000
Offsite Concession Sales	53,072	35,000	50,000	50,000	1%	15,000
Center Court Receipts	254,620	230,000	245,000	245,000	3%	15,000
Swim Program Revenue	416,786	430,000	430,000	430,000	6%	-
Outdoor Pool	225,633	207,068	225,000	225,000	3%	17,932
Curtis Center Revenues	-	-	95,264	-	0%	-
Contribution From General Fund	2,338,440	2,338,434	2,638,166	2,501,031	34%	162,597
Contribution From Capital Projects Fund	-	-	184,000	184,000	2%	184,000
Contribution From Fund Balance	-	523,215	-	50,000	1%	(473,215)
Total Revenues	\$ 6,701,533	\$ 7,169,717	\$ 7,508,661	\$ 7,418,791	100%	\$ 249,074
Total Fund Expenses						
Legacy Center	\$ 6,371,566	\$ 6,740,730	\$ 7,150,114	\$ 7,020,410	95%	\$ 279,680
Outdoor Pool	273,575	156,260	175,250	156,260	2%	-
Curtis Center	-	365,256	394,541	242,121	3%	-
Total Recreation Fund Expenses	\$ 6,645,141	\$ 7,262,246	\$ 7,719,905	\$ 7,418,791	100%	\$ 279,680
Surplus/(Deficit)	\$ 56,391	\$ (92,529)	\$ (211,244)	\$ -		

LEGACY CENTER EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	76.77	81.05	82.05	81.05		0
Salaries & Wages	\$ 3,616,333	\$ 3,560,572	\$ 3,926,607	\$ 3,874,607	55%	\$ 314,035
Overtime	3,545	1,500	4,000	4,000	0%	2,500
Employee Benefits	692,031	730,427	796,325	753,941	11%	23,514
Uniforms	3,777	5,000	5,120	5,000	0%	-
Fleet Fund Charges	2,004	2,000	2,000	2,000	0%	-
Fuel	1,244	2,500	2,500	2,500	0%	-
IT Fund Charges	67,608	67,608	67,608	67,608	1%	-
Risk Mgmt Fund Charges	65,004	65,000	65,000	65,000	1%	-
Books, Subscriptions, Memberships	6,132	5,500	6,500	6,500	0%	1,000
Recreation Public Notices	1,449	5,000	5,000	5,000	0%	-
Travel & Training	18,718	18,500	18,500	18,500	0%	-
Office Supplies	24,314	24,515	26,450	25,250	0%	735
Buildings & Grounds O&M	150,000	100,000	150,000	150,000	2%	50,000
Utilities	100,028	140,000	125,000	125,000	2%	(15,000)
Offsite Concession Expenses	33,882	64,000	64,000	50,000	1%	(14,000)
Center Court Expenses	177,442	186,430	192,023	192,023	3%	5,593
Electricity - Lehi City Power	233,391	230,000	236,900	236,900	3%	6,900
Professional & Technical	193,680	175,000	195,000	195,000	3%	20,000
Program Expenditures	144,943	160,680	160,680	160,680	2%	-
Gymnastics	73,317	76,000	76,000	76,000	1%	-
Dance	12,315	14,317	14,317	14,317	0%	-
Itty Bitty Ball	7,684	10,000	10,000	10,000	0%	-
Birthday Parties	13,578	9,500	14,000	14,000	0%	4,500
Facilities Stations	20,858	19,400	19,982	19,982	0%	582
Pool Operation & Maintenance	197,015	153,367	157,968	157,968	2%	4,601
Miscellaneous	11,632	23,000	23,000	23,000	0%	-
Swimming Program	116,522	110,314	116,800	116,800	2%	6,486
Tennis	2,818	6,000	6,000	6,000	0%	-

LEGACY CENTER-CONTINUED

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Legacy Center - Expenditures continued						
Golf	7,840	7,800	8,034	8,034	0%	234
Adult Softball League	1,576	4,000	4,000	4,000	0%	-
Soccer Program Expense	10,711	26,000	26,000	26,000	0%	-
Volleyball Expense	7,618	10,200	10,200	10,200	0%	-
Baseball Expense	41,665	66,000	66,000	66,000	1%	-
Girls Softball	14,060	22,000	22,000	22,000	0%	-
Basketball Expense	143,268	150,000	150,000	150,000	2%	-
Flag Football Expense	7,737	9,600	9,600	9,600	0%	-
Wrestling Program Expense	2,847	3,000	3,000	3,000	0%	-
Debt Service	-	-	-	-	0%	-
Contribution to Outdoor Pool	-	-	-	-	0%	-
Capital Outlay	111,781	430,000	339,000	319,000	5%	(111,000)
Pool Capital Outlay	31,200	46,000	25,000	25,000	0%	(21,000)
Total Legacy Center Expenses	\$ 6,371,566	\$ 6,740,730	\$ 7,150,114	\$ 7,020,410	100%	\$ 279,680

OUTDOOR POOL EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	4.28	4.28	0	0		0
Expenditures						
Outdoor Pool Operation & Maintenance	\$ 239,405	\$ 156,260	\$ 160,250	\$ 156,260	100%	\$ -
Capital Outlay	34,170	-	15,000	-	0%	-
Total Expenditures	\$ 273,575	\$ 156,260	\$ 175,250	\$ 156,260	100%	-

CURTIS CENTER EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	0	0	0	0		0
Expenditures						
Salaries & Wages	\$ -	\$ 48,780	\$ 50,162	\$ -	0%	\$ (48,780)
Employee benefits	-	25,474	26,195	-	0%	(25,474)
Buildings & Grounds Fund	-	50,000	50,000	50,000	21%	-
Program Expenditures	-	-	-	-	0%	-
Curtis Center Operation & Maintenance	15,320	176,002	180,984	167,121	69%	(8,881)
Capital Outlay	-	65,000	87,200	25,000	10%	(40,000)
Total Expenditures	\$ 15,320	\$ 365,256	\$ 394,541	\$ 242,121	100%	\$ (123,135)

CAPITAL PROJECTS SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest income	\$ 136,815	\$ 500	\$ 500	\$ 500	0%	\$ -
Appropriation from fund balance	-	1,418,415	2,408,988	2,408,988	45%	990,573
Sales tax	80,007	-	-	-	0%	-
Transfer from General Fund	6,500,000	-	-	-	0%	-
Transfer From PARC Tax Fund	1,050,000	1,260,000	1,400,000	1,400,000	26%	140,000
Miscellaneous	-	1,600,000	1,600,000	1,600,000	30%	-
Total Revenues	\$ 6,716,822	\$ 1,418,915	\$ 5,409,488	\$ 5,409,488	100%	\$ 1,130,573
Expenditures						
Transfer to Fleet Fund	\$ 500,004	\$ 1,190,000	\$ 750,000	\$ 750,000	14%	\$ (440,000)
Transfer to Bldgs/Grounds Fund	-	-	515,025	515,025	10%	515,025
Transfer to Recreation Fund	-	-	184,000	184,000	3%	184,000
Debt Service - Fire Station	80,007	-	-	-	0%	-
Bond Costs	2,450	-	-	-	0%	-
Parks Building	647,667	-	-	-	0%	-
Nuisance Trees & Damaged Sidewalks	161,316	225,000	250,000	250,000	5%	25,000
Family Park - All Abilities Playground	5,122,585	-	-	-	0%	-
Hospital Loop Road	18,037	2,600,000	2,600,000	2,600,000	48%	-
Property Improvements	328,200	-	-	-	0%	-
SCBA Equipment - Station 84	69,664	-	-	-	0%	-
Phragmites Mower	-	263,915	-	-	0%	(263,915)
PARC Tax Projects	-	-	1,110,463	1,110,463	21%	1,110,463
Reserves	-	-	-	-	0%	-
Total Expenditures	\$ 10,166,804	\$ 4,278,915	\$ 5,409,488	\$ 5,409,488	100%	\$ 1,130,573
Surplus(Deficit)	\$ (3,449,982)	\$ (2,860,000)	\$ -	\$ -		

DEBT SERVICE

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Miscellaneous Revenue	-	-	3,002,250	3,002,250	61%	\$ 3,002,250
Transfer from Police Impact Fees	210,504	210,500	210,500	210,500	4%	\$ -
Transfer from General Fund	1,673,616	1,673,313	1,673,313	1,673,313	34%	\$ -
Fund Balance Appropriation	-	-	-	-	0%	\$ -
Total Revenues	\$ 1,884,120	\$ 1,883,813	\$ 4,886,063	\$ 4,886,063	100%	\$ 3,002,250
Expenses						
Debt Service - Interest	\$ 844,113	\$ 803,813	\$ 2,124,313	\$ 2,124,313	43%	\$ 1,320,500
Debt Service - Principal	1,030,000	1,070,000	2,750,000	2,750,000	56%	1,680,000
Bond Costs	-	-	11,750	11,750	0%	11,750
Total Expenses	\$ 1,874,113	\$ 1,873,813	\$ 4,886,063	\$ 4,886,063	100%	\$ 3,012,250
Surplus(Deficit)	\$ 10,008	\$ 10,000	\$ -	\$ -		

STATE & FEDERAL GRANTS

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
ARPA Grant Revenue	\$ 474,133	\$ -	\$ -	\$ -	0%	\$ -
BRIC Grant Revenue	150,000	-	-	-	0%	\$ -
UDOT Grant Revenue	-	-	250,000	250,000	2%	\$ 250,000
Utah County/MAG Grant Revenue	-	4,500,000	6,050,000	6,050,000	59%	\$ 1,550,000
Interest Earnings	41,913	-	-	-	0%	\$ -
Fund Balance Appropriation	-	1,049,575	2,400,000	2,400,000	0%	\$ 1,350,425
Transfer from Capital Projects Fund	-	-	-	-	0%	\$ -
Transfer from Road Impact Fees	-	-	235,000	235,000	0%	\$ 235,000
Transfer from Water Impact Fees	-	-	1,300,000	1,300,000	0%	\$ 1,300,000
Total Revenues	\$ 666,046	\$ 5,549,575	\$ 10,235,000	\$ 10,235,000	100%	\$ 4,685,425
Expenses						
ARPA Grant Project Expenditure	\$ 950,425	\$ 1,049,575	\$ 3,700,000	\$ 3,700,000	36%	\$ 2,650,425
BRIC Grant Project Expenditure	8,851	-	-	-	0%	-
Dry Creek Lake Project	62,913	1,500,000	1,500,000	1,500,000	0%	-
Pony Express Parkway	-	2,000,000	1,035,000	1,035,000	0%	(965,000)
2300 W (Pioneer Crossing to Main)	-	1,000,000	3,200,000	3,200,000	0%	2,200,000
Redwood Road Drain	-	-	250,000	250,000	0%	250,000
Pony Express Parkway - Utah Lake Trail	-	-	200,000	200,000	0%	200,000
Signal - Main St West Across River	-	-	250,000	250,000	0%	250,000
Turn Pocket - 2300 W Main North	-	-	100,000	100,000	0%	100,000
Total Expenses	\$ 1,022,189	\$ 5,549,575	\$ 10,235,000	\$ 10,235,000	100%	\$ 4,685,425
Surplus(Deficit)	\$ (356,142)	\$ -	\$ -	\$ -		

CDBG

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Income	\$ -	\$ -	\$ -	\$ -	0%	\$ -
CDBG	672,906	345,000	365,000	365,000	100%	20,000
Re-appropriation of Fund Balance	-	-	-	-	100%	-
Total Revenues	<u>\$ 672,906</u>	<u>\$ 345,000</u>	<u>\$ 365,000</u>	<u>\$ 365,000</u>	<u>100%</u>	<u>\$ 20,000</u>
Expenditures						
CDBG Project Improvements	\$ 586,847	\$ 300,000	\$ 320,000	\$ 320,000	100%	\$ 20,000
CDBG Adminstration Costs	34,813	40,000	40,000	40,000	100%	-
CDBG Program Expenses	39,746	5,000	5,000	5,000	100%	-
Total Expenditures	<u>\$ 661,406</u>	<u>\$ 345,000</u>	<u>\$ 365,000</u>	<u>\$ 365,000</u>	<u>100%</u>	<u>\$ -</u>
Surplus(Deficit)	<u><u>\$ 11,500</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>		

FIRE IMPACT FEES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Income	\$ 30,881	\$ 1,000	\$ 1,000	\$ 1,000	0%	\$ -
Impact Fees	478,047	200,000	200,000	200,000	100%	-
Fund balance appropriation	-	-	-	-	0%	-
Total Revenues	\$ 508,928	\$ 201,000	\$ 201,000	\$ 201,000	100%	\$ -
Expenditures						
Interest Expense	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Transfer to Local Building Authority	-	201,000	100,000	100,000	50%	(101,000)
Reserves	-	-	101,000	101,000	50%	101,000
Total Expenditures	\$ -	\$ 201,000	\$ 201,000	\$ 201,000	100%	\$ -
Surplus(Deficit)	\$ 508,928	\$ -	\$ -	\$ -		

PARKS IMPACT FEES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Earnings	\$ 416,862	\$ 30,000	\$ 30,000	\$ 30,000	0%	\$ -
Park Impact Fees	2,500,279	2,050,000	2,050,000	2,050,000	24%	-
Utah State Parks Grant	97,850	300,000	-	-	0%	(300,000)
Reappropriate Fund Balance	-	5,848,188	6,489,640	6,489,640	76%	641,452
Total Revenues	\$ 3,014,991	\$ 8,228,188	\$ 8,569,640	\$ 8,569,640	100%	\$ 341,452
Expenditures						
Interest Expense	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Family Park	-	300,000	-	-	0%	(300,000)
Mellor Rhodes Park - Design	-	550,000	150,000	150,000	2%	(400,000)
Shadow Ridge	1,809,020	300,000	300,000	300,000	4%	-
Monument Park	-	-	-	-	0%	-
Parks, Trails, & Open Space Master Plan	236,552	150,000	150,000	150,000	2%	-
Upsizing Trails	3,534	105,000	105,000	105,000	1%	-
Mountain Bike Trails	6,275	50,000	50,000	50,000	1%	-
Willow Park Upgrades	100,000	100,000	100,000	100,000	1%	-
Holbrook Farms Park I	3,274,773	2,208,548	-	-	0%	(2,208,548)
Cold Springs Ranch Park	2,693,676	-	-	-	0%	-
Steve Roll Rotary Park	16,456	-	-	-	0%	-
Northridge Park	475,372	503,000	503,000	503,000	6%	-
Fox Canyon Trailhead Park	336,340	356,000	356,000	356,000	4%	-
Lakeview Park	-	2,250,000	3,000,000	3,000,000	35%	750,000
Holbrook Farms Park II	-	1,265,640	1,265,640	1,265,640	15%	-
Inverness - Phase I Trailheads & Trails	-	-	1,500,000	1,500,000	18%	1,500,000
Triangle Park Design & Construction	-	-	950,000	950,000	11%	950,000
Park Design Expense	39,296	90,000	90,000	90,000	1%	-
Park Property Acquisition & Improvements	-	-	50,000	50,000	1%	50,000
Reserves	-	-	-	-	0%	-
Total Expenditures	\$ 8,991,294	\$ 8,228,188	\$ 8,569,640	\$ 8,569,640	100%	\$ 341,452
Surplus (Deficit)	\$ (5,976,303)	\$ -	\$ -	\$ -		

POLICE IMPACT FEES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Earnings	\$ 11,344	\$ 500	\$ 500	\$ 500	0%	\$ -
Police Impact Fees	360,059	210,000	210,000	210,000	100%	-
Reappropriate Fund Balance	-	-	-	-	0%	-
Total Revenues	\$ 371,403	\$ 210,500	\$ 210,500	\$ 210,500	100%	\$ -
Expenditures						
Interest Expense	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Transfer to Debt Service Fund	210,504	210,500	210,500	210,500	100%	-
Reserves	-	-	-	-	0%	-
Total Expenditures	\$ 210,504	\$ 210,500	\$ 210,500	\$ 210,500	100%	\$ -
Surplus(Deficit)	\$ 160,899	\$ -	\$ -	\$ -		

ROAD IMPACT FEES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Earnings	\$ 42,915	\$ -	\$ -	\$ -	0%	\$ -
Road Impact Fees	1,717,881	2,000,000	2,000,000	2,000,000	100%	-
UDOT Contributions	-	20,000	-	-	0%	(20,000)
County Contributions	4,802,128	7,000,000	-	-	0%	(7,000,000)
Reappropriate Fund Balance	-	1,750,000	-	-	0%	(1,750,000)
Total Revenues	\$ 6,562,923	\$ 10,770,000	\$ 2,000,000	\$ 2,000,000	100%	\$ (8,770,000)
Expenditures						
Interest Expense	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Signals	-	250,000	250,000	250,000	13%	-
Streets Widening	146,327	125,000	120,000	120,000	6%	(5,000)
600 E North of Dry Creek	202,355	900,000	-	-	0%	(900,000)
Jordan Willows Conn Rd	-	10,000	10,000	10,000	1%	-
Center Street & SR92	119,826	400,000	-	-	0%	(400,000)
Accel/Deccel @ SR92 & 500 West	-	20,000	10,000	10,000	1%	(10,000)
Traverse Blvd Widening	9,588	20,000	10,000	10,000	1%	(10,000)
700 South Cycle Track Project	146,656	-	-	-	0%	-
1200 East Project	13,160	20,000	-	-	0%	(20,000)
2300 West - Main to 2100 North	5,272,562	7,000,000	-	-	0%	(7,000,000)
Thanksgiving Roads	765,267	1,350,000	10,000	10,000	1%	(1,340,000)
Flight Park Road - Fr Rd to Vista	3,633	400,000	400,000	400,000	20%	-
3600 W Widening - North of 1500 N	-	250,000	250,000	250,000	13%	-
Accel/Decel - Redwood/2100N	-	10,000	10,000	10,000	1%	-
1300 South 1400 W to 1700 W	-	-	250,000	250,000	13%	250,000
Inverness 11800 N Highland Blvd	-	-	10,000	10,000	1%	10,000
Road Master Plan & Impact Fee	74,870	15,000	20,000	20,000	1%	5,000
Transfer to State & Federal Grants	-	-	235,000	235,000	12%	-
Reserves	-	-	415,000	415,000	21%	415,000
Total Expenditures	\$ 6,754,242	\$ 10,770,000	\$ 2,000,000	\$ 2,000,000	100%	\$ (9,005,000)
Surplus(Deficit)	\$ (191,318)	\$ -	\$ -	\$ -		

CULINARY WATER SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Miscellaneous	\$ 61,254	\$ 100,000	\$ 100,000	\$ 100,000	0%	\$ -
Interest Income	886,513	-	-	-	0%	-
Water service charges	9,041,659	9,198,554	9,591,014	9,591,014	14%	392,460
Water hook up fees	358,579	650,000	650,000	650,000	1%	-
CWP Water Revenues	778,552	6,835,000	39,709,000	39,709,000	59%	32,874,000
Gain/Loss on Sale Fixed Assets	17,659	-	-	-	0%	-
Contributions from developers	2,911,718	-	-	-	0%	-
As Built Drawing Fees	71,100	135,000	135,000	135,000	0%	-
Bond Proceeds	-	11,500,000	11,500,000	11,500,000	17%	-
Reappropriation of fund balance	-	4,281,350	5,765,375	5,677,500	8%	1,396,150
Total Revenues	\$ 14,127,033	\$ 32,699,904	\$ 67,450,389	\$ 67,362,514	100%	\$ 34,662,610
Total Expenses	\$ 10,380,527	\$ 32,699,904	\$ 67,450,389	\$ 67,362,514	100%	\$ 34,662,610
Total Surplus/Deficit	\$ 3,746,506	\$ -	\$ -	\$ -		

CULINARY WATER EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	18	21	25	25		4
Salaries	\$ 1,479,796	\$ 1,604,219	\$ 1,915,200	\$ 1,915,200	3%	\$ 310,981
Overtime	49,955	70,000	70,000	70,000	0%	-
Employee Benefits	902,745	873,865	1,121,034	1,121,034	2%	247,169
Uniforms	7,350	8,400	8,400	8,400	0%	-
Books, Subscriptions, Memberships	17,351	20,750	20,750	20,750	0%	-
Travel & Training	29,759	33,500	33,500	33,500	0%	-
Office Supplies	5,210	12,768	10,000	10,000	0%	(2,768)
Fleet Fund Charges	266,748	439,593	461,593	311,218	0%	(128,375)
Fuel	39,958	31,000	40,000	40,000	0%	9,000
Buildings & Grounds O&M	163,041	173,250	173,250	173,250	0%	-
Utilities	29,358	42,000	42,000	42,000	0%	-
Supplies & Maintenance	10,667	83,000	80,000	80,000	0%	(3,000)
Water Purchase (Share Rent)	2,324,772	2,802,280	3,308,370	3,308,370	5%	506,090
Risk Mgmt Fund Charges	106,716	114,720	114,720	139,720	0%	25,000
Electricity - Lehi City Power	580,927	600,000	600,000	600,000	1%	-
Professional & Technical	88,961	210,000	200,000	200,000	0%	(10,000)
IT Fund Charges	80,748	97,242	97,242	122,242	0%	25,000
Bond Fees	74	6,500	6,500	6,500	0%	-
Billing Expense	127,130	50,000	130,000	130,000	0%	80,000
Bad Debt Expense	15,044	15,000	15,000	15,000	0%	-
Special Department Supplies	1,420	12,000	12,000	12,000	0%	-
Tools	15,946	35,000	35,000	35,000	0%	-
System Maintenance	487,173	650,000	650,000	650,000	1%	-
Debt Service	327,910	638,817	813,830	813,830	1%	175,013
Allocation to General Fund	300,000	300,000	300,000	312,500	0%	12,500
CWP Water Purchase	-	6,835,000	39,709,000	39,709,000	59%	32,874,000
Sensus Annual Maintenance	-	51,000	68,000	68,000	0%	17,000
Meter Replacement	133,922	250,000	250,000	250,000	0%	-

CULINARY WATER EXPENSES-CONTINUED

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Water expenses - continued						
Capital	-	-	150,000	150,000	0%	150,000
Spring Line Replace	-	300,000	300,000	300,000	0%	-
Springs Rehabilitation	-	350,000	350,000	350,000	1%	-
Public Works Campus Improvements	-	11,500,000	11,500,000	11,500,000	17%	-
Dry Creek Well Rehabilitation	-	200,000	-	-	0%	(200,000)
SCADA Transition	-	250,000	250,000	250,000	0%	-
600 East Well Relocation	-	540,000	540,000	540,000	1%	-
SR 92 & Morning Vista Booster Stations	-	3,500,000	3,500,000	3,500,000	5%	-
Pilgrims Booster Upgrade	-	-	350,000	350,000	1%	350,000
Willow Park Water/Sewer Extension	-	-	225,000	225,000	0%	225,000
Subdivision Development	-	-	-	-	0%	-
Depreciation & amoritization	2,787,843	-	-	-	0%	-
Reserves	-	-	-	-	0%	-
Total Culinary Water Expenses	\$ 10,380,527	\$ 32,699,904	\$ 67,450,389	\$ 67,362,514	100%	\$ 34,662,610

CULINARY WATER IMPACT FEES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Earnings	\$ 354,223	\$ 25,000	\$ 25,000	\$ 25,000	0%	\$ -
Water Impact Fees	1,108,893	1,000,000	1,000,000	1,000,000	18%	-
Contributions from Developers	-	2,500,000	2,500,000	2,500,000	45%	-
Reappropriate Fund Balance	-	1,890,000	2,070,000	2,070,000	37%	180,000
Total Revenues	\$ 1,463,116	\$ 5,415,000	\$ 5,595,000	\$ 5,595,000	100%	\$ 180,000
Expenses						
Pipe Oversizing	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	1%	\$ -
Interest Expense	-	-	-	-	0%	-
Transfer to State & Federal Funds	-	1,300,000	1,300,000	1,300,000	23%	-
TM (PT) Flight Park Tank & Lines	-	160,000	160,000	160,000	3%	-
SKYE AP Well, BP, Lines	-	500,000	500,000	500,000	9%	-
1200 East Booster Pump Station	-	500,000	500,000	500,000	9%	-
West Side Tank #2	-	2,000,000	2,000,000	2,000,000	36%	-
TI Booster Station & Pipe Oversize	-	900,000	900,000	900,000	16%	-
1300 S WL 1400 W to 1700 W	-	-	180,000	180,000	3%	180,000
Reserves	-	-	-	-	0%	-
Total Expenses	\$ -	\$ 5,415,000	\$ 5,595,000	\$ 5,595,000	100%	\$ 180,000
Surplus(Deficit)	\$ 1,463,116	\$ -	\$ -	\$ -		

SEWER SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Miscellaneous	\$ 30,452	\$ 25,000	\$ 25,000	\$ 25,000	0%	\$ -
Interest Income	285,064	-	-	-	0%	-
Sewer charges	15,005,517	18,523,250	20,783,087	20,783,087	94%	2,259,837
Contributions capital funding	3,026,545	-	-	-	0%	-
Gain/Loss of Fixed Assets	11,875	-	-	-	0%	-
Reappropriation of Fund Balance	-	802,372	1,278,711	1,387,698	6%	585,326
Total Revenues	\$ 18,359,453	\$ 19,350,622	\$ 22,086,798	\$ 22,195,785	100%	\$ 2,845,163
Total Expenses	\$ 19,670,936	\$ 19,350,622	\$ 22,086,798	\$ 22,195,785	100%	\$ 2,845,163
Surplus(Deficit)	\$ (1,311,483)	\$ -	\$ -	\$ -		

SEWER EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTE's	10	10	10	10		0
Salaries & Wages	\$ 614,759	\$ 651,711	\$ 689,029	\$ 689,029	3%	\$ 37,318
Overtime	29,854	30,000	30,000	30,000	0%	-
Employee Benefits	344,062	325,572	356,012	356,012	2%	30,440
Uniforms	3,607	7,400	7,400	7,400	0%	-
Books, Subscriptions, Memberships	33,122	15,000	15,000	15,000	0%	-
Travel & Training	8,939	16,200	16,200	16,200	0%	-
Office Supplies	2,576	11,500	11,500	11,500	0%	-
Fleet Fund Charges	184,140	184,139	184,140	235,126	1%	50,987
Fuel	21,658	31,000	31,000	31,000	0%	-
Buildings & Grounds O&M	93,574	113,250	113,250	113,250	1%	-
Utilities	44,900	7,865	7,865	7,865	0%	-
Supplies & Maintenance	51,710	50,000	50,000	50,000	0%	-
Risk Mgmt Fund Charges	80,004	80,000	80,000	113,000	1%	33,000
Electricity - Lehi City Power	84,404	5,000	5,000	5,000	0%	-
Professional & Technical	18,274	50,000	50,000	50,000	0%	-
IT Fund Charges	45,372	61,870	61,870	86,871	0%	25,001
Timpanogos Special Service District	14,594,422	16,283,500	18,745,067	18,745,067	84%	2,461,567
Billing Expense	254,892	35,000	200,000	200,000	1%	165,000
Bad Debt Expense	36,320	30,000	30,000	30,000	0%	-
Department Supplies	534	10,000	10,000	10,000	0%	-
System Maintenance	97,576	98,615	98,615	98,615	0%	-
Interest Expense	-	3,000	3,000	3,000	0%	-
Debt Service	-	-	219,350	219,350	1%	219,350
Allocation to General Fund	150,000	150,000	312,500	312,500	1%	162,500
Amortization Expense	-	-	-	-	0%	-

SEWER EXPENSES-CONTINUED

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2025	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Sewer Expenses - continued						
Depreciation	2,876,238	-	-	-	0%	-
Manhole/Main Line Rehab	-	400,000	400,000	400,000	2%	-
Jordan Willows Lift Station Rehabilitation	-	575,000	-	-	0%	(575,000)
Cold Springs Lift Station Wet Well Equip	-	125,000	-	-	0%	(125,000)
Thanksgiving Point Lift Station Upgrade	-	-	360,000	360,000	2%	360,000
Reserves	-	-	-	-	0%	-
Capital	-	-	-	-	0%	-
Capital Improvements	-	-	-	-	0%	-
Total Sewer Expenses	\$ 19,670,936	\$ 19,350,622	\$ 22,086,798	\$ 22,195,785	100%	\$ 2,845,163

SEWER IMPACT FEES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Earnings	\$ 262,615	\$ 10,000	\$ 10,000	\$ 10,000	0%	\$ -
Sewer Impact Fees	973,536	400,000	400,000	400,000	7%	-
Contributions From Developers	-	-	-	-	0%	-
Reappropriate Fund Balance	-	6,870,000	5,610,000	5,610,000	93%	(1,260,000)
Total Revenues	\$ 1,236,151	\$ 7,280,000	\$ 6,020,000	\$ 6,020,000	100%	\$ (1,260,000)
Expenses						
Oversizing Pipe	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	1%	\$ -
Interest Expense	-	-	-	-	0%	-
Jordan Willow Pump Station Addition	-	40,000	1,400,000	1,400,000	23%	1,360,000
Main Street Pumps & Lines	-	1,400,000	4,500,000	4,500,000	75%	3,100,000
850 E Sewer to 700 S	-	200,000	-	-	0%	(200,000)
2100 N Sewer 1200 W to 1700 W	-	500,000	10,000	10,000	0%	(490,000)
Jordan River Sewer (Main to 1900 S)	-	5,000,000	-	-	0%	(5,000,000)
Frontage Road Sewer @ Triumph	-	50,000	10,000	10,000	0%	(40,000)
300 W Sewer SR92 to 700 S	-	-	10,000	10,000	0%	10,000
Reserves	-	-	-	-	0%	-
Total Expenses	\$ -	\$ 7,280,000	\$ 6,020,000	\$ 6,020,000	100%	\$ (1,260,000)
Surplus(Deficit)	\$ 1,236,151	\$ -	\$ -	\$ -		

ELECTRIC SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Electric sales taxable	\$ 48,894,750	\$ 50,693,456	\$ 52,630,570	\$ 53,034,643	84%	\$ 2,341,187
Electric sales tax exempt	6,193,611	5,164,088	5,422,292	5,422,292	9%	258,204
Electric hook up fees	408,865	275,000	300,000	300,000	0%	25,000
Miscellaneous	253,823	175,000	200,000	200,000	0%	25,000
Temporary power charges	71,668	75,000	75,000	75,000	0%	-
Damage revenue	198,791	25,000	100,000	100,000	0%	75,000
Interest income	1,317,473	40,000	40,000	40,000	0%	-
Salvage revenue	34,037	25,000	25,000	25,000	0%	-
Contribution capital funding	905,905	-	-	-	0%	-
Late payment penalties	167,671	185,000	185,000	185,000	0%	-
Pole attachment	68,067	60,000	60,000	60,000	0%	-
Subdivision reimbursement	6,575,907	3,500,000	4,000,000	4,000,000	6%	500,000
Fund Balance Appropriation	-	2,800,000	-	-	0%	(2,800,000)
Total Revenues	\$ 65,090,569	\$ 63,017,544	\$ 63,037,863	\$ 63,441,935	100%	\$ 424,391
Total Expenses	\$ 53,645,866	\$ 60,217,544	\$ 63,037,863	\$ 63,441,935	100%	3,224,391
Surplus(Deficit)	\$ 11,444,703	\$ 2,800,000	\$ -	\$ -		

ELECTRIC EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTE's	41.5	43	43	43		0
Salaries & Wages	\$ 3,426,621	\$ 4,491,337	\$ 4,819,066	\$ 4,819,066	8%	\$ 327,729
Overtime	179,357	276,847	276,847	276,847	0%	-
Employee Benefits	2,008,611	2,111,254	2,315,584	2,315,584	4%	204,330
Uniforms	28,532	48,215	48,215	48,215	0%	-
Books, Subscriptions, Memberships	604	3,000	3,000	3,000	0%	-
Travel & Training	16,163	103,600	103,600	103,600	0%	-
Office Supplies	19,754	21,000	21,000	21,000	0%	-
Fleet Fund Charges	495,924	495,928	495,928	825,000	1%	329,072
Fuel	57,374	72,000	72,000	72,000	0%	-
Buildings & Grounds O&M	238,407	318,000	318,000	318,000	1%	-
Utilities	4,388	35,000	35,000	35,000	0%	-
Supplies & Maintenance	152	6,500	6,500	6,500	0%	-
Risk Mgmt Fund Charges	300,000	325,000	325,000	375,000	1%	50,000
Electricity - Lehi City Power	167,781	76,000	170,000	170,000	0%	94,000
Professional & Technical	187,115	376,840	373,600	373,600	1%	(3,240)
IT Fund Charges	91,488	141,485	141,485	166,485	0%	25,000
Bond Fees	12,636	2,500	12,000	12,000	0%	9,500
Contract Services Expense	139,830	330,000	330,000	330,000	1%	-
Internal Generation Maintenance	240,712	634,000	484,000	484,000	1%	(150,000)
Safety	17,128	61,150	49,150	49,150	0%	(12,000)
Billing Expense	524,195	340,000	550,000	550,000	1%	210,000
Bad Debt Expense	74,666	65,000	75,000	75,000	0%	10,000
System Maintenance	1,272,410	820,000	820,000	820,000	1%	-
Miscellaneous	29,358	59,800	39,800	39,800	0%	(20,000)
Resale Power Purchase	36,600,881	43,000,000	44,000,000	44,000,000	69%	1,000,000
Line Maintenance	38,472	65,500	65,500	65,500	0%	-
Substation Maintenance	30,497	53,500	53,500	53,500	0%	-
Power Locating	14,721	20,050	20,050	20,050	0%	-

ELECTRIC EXPENSES-CONTINUED

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Expenses - Continued						
Debt Service	1,417,762	2,791,038	2,791,038	2,791,038	4%	-
Allocation to General Fund	540,996	700,000	1,025,000	1,025,000	2%	325,000
Depreciation	5,225,507	-	-	-	0%	-
Amorization Cost	243,825	-	-	-	0%	-
Reserves	-	-	-	-	0%	-
Improvements to system	-	880,000	920,000	920,000	1%	40,000
Capital outlay	-	450,000	1,085,000	1,085,000	2%	635,000
Street Light Project	-	350,000	350,000	350,000	1%	-
Subdivision Construction	-	300,000	350,000	350,000	1%	50,000
Rocky Mtn Power Line Purchases	-	150,000	150,000	150,000	0%	-
New Equipment	-	13,000	113,000	113,000	0%	100,000
Substation security	-	30,000	30,000	30,000	0%	-
Designated City Projects	-	200,000	200,000	200,000	0%	-
Total Electric Expenses	\$ 53,645,866	\$ 60,217,544	\$ 63,037,863	\$ 63,441,935	100%	\$ 3,224,391

ELECTRIC IMPACT FEES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Earnings	\$ 440,868	\$ 35,000	\$ 35,000	\$ 35,000	0%	\$ -
Electric Impact Fees	3,249,028	3,000,000	3,000,000	3,000,000	38%	-
Reappropriate Fund Balance	-	4,885,391	4,885,391	4,885,391	62%	-
Total Revenues	\$ 3,689,896	\$ 7,920,391	\$ 7,920,391	\$ 7,920,391	100%	\$ -
Expenses						
Master Plan & Impact Fee Study	\$ 10,500	\$ -	\$ -	\$ -	0%	\$ -
3-21 Circuit Reconductor (500W-1100W)	-	90,000	90,000	90,000	1%	-
North Point Getaways	-	942,000	942,000	942,000	12%	-
Cold Springs Substation	-	135,000	135,000	135,000	2%	-
Skye Substation	-	5,603,391	5,603,391	5,603,391	71%	-
New Spring Creek 1012 circuit	-	450,000	450,000	450,000	6%	-
850 E Spring Creek Ranch Rd Re-Build	-	150,000	150,000	150,000	2%	-
Circuit 322 4/0 - 477 Reconductor	-	50,000	50,000	50,000	1%	-
Circuit 612 Recondcutor	-	300,000	300,000	300,000	4%	-
Traverse Mtn Circuit 7-21 Reconductor	-	200,000	200,000	200,000	3%	-
Reserves	-	-	-	-	0%	-
Total Expenses	\$ 10,500	\$ 7,920,391	\$ 7,920,391	\$ 7,920,391	100%	\$ -
Surplus(Deficit)	\$ 3,679,396	\$ -	\$ -	\$ -		

GARBAGE SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Garbage Service Fees	\$ 5,185,737	\$ 5,457,000	\$ 6,011,431	\$ 6,011,431	100%	\$ 554,431
Dump pass receipts	37,550	-	-	-	0%	-
Appropriate fund balance	-	-	-	-	0%	-
Interest Income	-	500	500	500	0%	-
Total Revenues	\$ 5,223,287	\$ 5,457,500	\$ 6,011,931	\$ 6,011,931	100%	\$ 554,431
Expenses						
Garbage Contract Payment	\$ 4,220,670	\$ 4,293,063	\$ 4,421,855	\$ 4,421,855	74%	\$ 128,792
Operations Exp/Tons Per Month	1,229,426	1,096,937	1,151,784	1,151,784	19%	54,847
Glass recycling	10,784	12,500	12,500	12,500	0%	-
Billing Expense	18,841	25,000	65,000	65,000	1%	40,000
Bad Debt Expense	7,745	10,000	10,000	10,000	0%	-
City Cleanup Expense	39,689	10,000	10,000	10,000	0%	-
Reserves	-	-	330,792	330,792	6%	330,792
Allocation to General Fund	9,996	10,000	10,000	10,000	0%	-
Total Garbage Expenses	\$ 5,537,151	\$ 5,457,500	\$ 6,011,931	\$ 6,011,931	100%	\$ 554,431
Surplus(Deficit)	\$ (313,863)	\$ -	\$ -	\$ -		

PRESSURIZED IRRIGATION SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Miscellaneous	\$ 134,229	\$ 35,000	\$ 35,000	\$ 35,000	0%	\$ -
Interest Income	326,508	1,500	1,500	1,500	0%	-
Secondary water hook ups	305,774	350,000	350,000	350,000	3%	-
Contributions from developers	4,007,235	-	-	-	0%	-
Pressurized service charges	5,913,016	6,372,470	6,824,915	6,824,915	59%	452,445
Gain/Loss of Fixed Assets	19,950	-	-	-	0%	-
Bond Proceeds	-	4,190,000	1,690,000	1,690,000	15%	(2,500,000)
Transfer from Culinary Water	-	-	-	-	0%	-
Reappropriated fund balance	-	210,000	2,052,745	2,672,756	23%	2,462,756
Total Revenues	\$ 10,706,712	\$ 11,158,970	\$ 10,954,160	\$ 11,574,171	100%	\$ 415,201
Total Expenses	\$ 7,293,995	\$ 11,158,970	\$ 10,954,160	\$ 11,574,171	100%	\$ 415,201
Surplus/(Deficit)	\$ 3,412,717	\$ -	\$ -	\$ -		

PRESSURIZED IRRIGATION EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTE's	5	7	7.5	7.5		0
Salaries & Wages	\$ 379,356	\$ 454,925	\$ 473,345	\$ 473,345	4%	\$ 18,420
Overtime	25,647	30,000	30,000	30,000	0%	-
Employee Benefits	245,962	280,469	287,240	287,240	2%	6,771
Uniforms	2,262	3,000	3,000	3,000	0%	-
Books, Subscriptions, Memberships	337	500	500	500	0%	-
Travel & Training	3,078	7,000	7,000	7,000	0%	-
Office Supplies	2,027	7,000	7,000	7,000	0%	-
Fleet Fund Charges	52,512	52,512	52,512	75,000	1%	22,488
Fuel	17,301	31,000	31,000	31,000	0%	-
Buildings & Grounds O&M	77,657	86,625	86,625	136,625	1%	50,000
Utilities	16,343	2,000	25,000	25,000	0%	23,000
Risk Mgmt Fund Charges	75,000	79,500	79,500	104,500	1%	25,000
Electricity - Lehi City Power	349,638	400,000	377,000	377,000	3%	(23,000)
Professional & Technical	28,244	40,000	40,000	40,000	0%	-
IT Fund Charges	50,748	59,242	59,242	84,282	1%	25,040
Bond Fees	4,000	3,000	3,000	3,000	0%	-
Billing Expense	11,398	15,000	65,000	65,000	1%	50,000
Bad Debt Expense	9,032	15,000	10,000	10,000	0%	(5,000)
Supplies & Maintenance	4,814	16,000	16,000	16,000	0%	-
PI Meters	-	1,690,000	1,690,000	1,690,000	15%	-
Water Share Assessments	1,454,685	1,650,000	1,650,000	1,650,000	14%	-
System Maintenance	202,898	400,000	400,000	400,000	3%	-
Interest Expense	-	-	-	-	0%	-
Debt Service	433,489	1,141,197	1,141,197	1,638,680	14%	497,483
Fire Hydrant/Mainline Replace	-	400,000	400,000	400,000	3%	-
SCADA Upgrades	-	20,000	20,000	20,000	0%	-
Reserves	-	-	-	-	0%	-

PRESSURIZED IRRIGATION EXPENSES-CONTINUED

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
PI - expenses continued						
Depreciation	3,746,446	-	-	-	0%	-
Irrigation Well Low Hills Zone-Vibbert	-	1,200,000	1,200,000	1,200,000	10%	-
McLachlan Well	-	450,000	100,000	100,000	1%	(350,000)
Brooks Reservoir Expansion & Booster Station	-	2,500,000	2,500,000	2,500,000	22%	-
Subdivision Development	-	-	-	-	0%	-
Capital	-	-	-	-	0%	-
Cost of Issuance	36,141	-	-	-	0%	-
Allocation to General Fund	64,980	125,000	200,000	200,000	2%	75,000.00
Total PI Expenses	\$ 7,293,995	\$ 11,158,970	\$ 10,954,160	\$ 11,574,171	100%	\$ 415,201

PRESSURIZED IRRIGATION IMPACT FEES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Earnings	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	3%	\$ -
PI Impact Fees	1,117,045	900,000	900,000	900,000	96%	-
Appropriated Fund balance	-	-	-	-	0%	-
Contributions From Developers	584,573	20,000	10,000	10,000	1%	(10,000)
Total Revenues	\$ 1,701,618	\$ 945,000	\$ 935,000	\$ 935,000	100%	\$ (10,000)
Expenses						
Interest Expense	\$ 455,244	\$ -	\$ -	\$ -	0%	\$ -
Pipe Oversizing	-	65,000	65,000	65,000	7%	-
Low Hills expansion & piping	-	10,000	10,000	10,000	1%	-
Railroad Well & Piping	-	5,000	5,000	5,000	1%	-
Flight Park Reservoir & Pipeline	-	10,000	-	-	0%	(10,000)
Vialetto Reservoir & Pumps	-	10,000	175,000	175,000	19%	165,000
Brooks Res Expansion & PS	-	10,000	10,000	10,000	1%	-
Cedar Hollow Well	-	200,000	200,000	200,000	21%	-
Skye Reservoir	-	200,000	200,000	200,000	21%	-
1300 S Waterline 1400 W to 1700 W	-	-	230,000	230,000	25%	230,000
Reserves	-	435,000	40,000	40,000	4%	(395,000)
Total Expenses	\$ 455,244	\$ 945,000	\$ 935,000	\$ 935,000	100%	\$ (10,000)
Surplus(Deficit)	\$ 1,246,374	\$ -	\$ -	\$ -		

DRAINAGE SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Income	\$ 328,508	\$ 4,000	\$ 4,000	\$ 4,000	0%	\$ -
Contributed capital	-	-	-	-	0%	-
Drainage service charges	3,430,122	3,374,050	3,613,608	3,613,608	94%	239,558
Reappropriate Fund Balance	-	403,291	-	227,521	6%	(175,770)
Miscellaneous revenues	-	-	-	-	0%	-
Total Revenues	\$ 3,758,629	\$ 3,781,341	\$ 3,617,608	\$ 3,845,129	100%	63,788
Total Expenses	\$ 4,017,209	\$ 3,781,341	\$ 3,617,608	\$ 3,845,129	100%	\$ 63,788
Surplus(Deficit)	\$ (258,580)	\$ -	\$ -	\$ -		

DRAINAGE EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTE's	12	12	12	12		0
Salaries & Wages	\$ 708,855	\$ 794,301	\$ 823,456	\$ 823,456	21%	\$ 29,155
Overtime	28,513	30,000	30,000	30,000	1%	-
Employee Benefits	472,997	485,220	513,879	511,934	13%	26,714
Uniforms	4,470	7,800	7,800	7,800	0%	-
Books, Subscriptions, Memberships	11,337	6,500	6,500	6,500	0%	-
Travel & Training	6,741	25,000	25,000	25,000	1%	-
Office Supplies	96	800	800	800	0%	-
Fleet Fund Charges	144,576	144,581	144,581	332,652	9%	188,071
Fuel	36,378	31,000	40,000	40,000	1%	9,000
Buildings & Grounds	77,561	86,625	86,625	136,625	4%	50,000
Risk Mgmt Fund Charges	45,000	49,500	49,500	74,500	2%	25,000
Electricity - Lehi City Power	-	-	50,000	50,000	1%	50,000
Professional & Technical	56,393	60,000	60,000	60,000	2%	-
IT Fund Charges	45,372	53,871	53,871	78,871	2%	25,000
Bond Fees	1,650	2,750	2,750	2,750	0%	-
Billing Expense	-	7,895	55,000	55,000	1%	47,105
Bad Debt Expense	5,158	7,000	7,000	7,000	0%	-
Supplies	9,370	10,000	15,000	15,000	0%	5,000
System Maintenance	17,778	70,000	70,000	70,000	2%	-
Debt Service	6,413	214,216	219,350	219,350	6%	5,134
Detention Basin Maintenance	20	42,000	64,600	64,600	2%	22,600.00
Reserves	-	-	58,605	-	0%	-
Remedial drainage	-	637,282	643,291	643,291	17%	6,009
Allocation to General Fund	65,520	125,000	200,000	200,000	5%	75,000.00
Capital outlay	-	575,000	75,000	75,000	2%	(500,000)
Depreciation	2,273,012	-	-	-	0%	-
Pipe rehabilitation	-	315,000	315,000	315,000	8%	-
Total Drainage Expenses	\$ 4,017,209	\$ 3,781,341	\$ 3,617,608	\$ 3,845,129	100%	\$ 63,788

DRAINAGE IMPACT FEES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Earnings	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	1%	\$ -
Drainage Impact Fees	312,036	350,000	350,000	350,000	93%	-
Contributions From Developers/Bonds	-	20,000	20,000	20,000	5%	-
Reappropriation fund balance	-	200,000	-	-	0%	(200,000)
Total Revenues	\$ 312,036	\$ 575,000	\$ 375,000	\$ 375,000	100%	\$ (200,000)
Expenses						
Interest Expense	\$ 857	\$ -	\$ -	\$ -	0%	\$ -
Mainline Upsizing	-	55,000	55,000	55,000	15%	-
West Side Drains	-	10,000	10,000	10,000	3%	-
Traverse Mtn Drains	-	10,000	10,000	10,000	3%	-
Dry Creek 600 E Culvert	-	150,000	-	-	0%	(150,000)
SKYE Development Drains	-	350,000	30,000	30,000	8%	(320,000)
Reserves	-	-	270,000	270,000	72%	270,000
Total Expenses	\$ 857	\$ 575,000	\$ 375,000	\$ 375,000	100%	\$ (200,000)
Surplus(Deficit)	\$ 311,179	\$ -	\$ -	\$ -		

PAYMENT IN LIEU

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Earnings	\$ 36,580	\$ -	\$ -	\$ -	0%	\$ -
Re-Appropriation of Fund Balance	-	570,000	440,000	440,000	81%	(130,000)
Payment in Lieu of Detention	96,096	100,000	100,000	100,000	19%	-
Total Revenues	\$ 132,676	\$ 670,000	\$ 540,000	540,000	100%	\$ (130,000)
Expenses						
Jordan Narrow Detention Basin	\$ -	\$ 250,000	\$ 220,000	\$ 220,000	41%	\$ (30,000)
Misc Detention Projects	-	20,000	20,000	20,000	4%	-
Lambert Detention Basin	-	400,000	50,000	50,000	9%	(350,000)
Detention Basin - Pipe Oversizing	-	-	250,000	250,000	46%	250,000
Reserves	-	-	-	-	0%	-
Total Expenses	\$ -	\$ 670,000	\$ 540,000	\$ 540,000	100%	\$ (130,000)
Surplus(Deficit)	\$ 132,676	\$ -	\$ -	\$ -		

FIBER SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Fiber Revenue	\$ 2,020,994	\$ 4,151,166	\$ 5,578,007	\$ 5,578,007	17%	\$ 1,426,841
Interest Earned	1,048,695	-	-	-	0%	-
Bond Proceeds	-	-	-	-	0%	-
Fund Balance Appropriation	-	27,768,575	27,241,197	27,241,197	83%	(527,378)
Total Revenues	\$ 3,069,688	\$ 31,919,741	\$ 32,819,204	\$ 32,819,204	100%	\$ 899,463
Total Expenses	\$ 3,632,399	\$ 31,919,741	\$ 32,819,204	\$ 32,819,204	100%	\$ 899,463
Surplus(Deficit)	\$ (562,711)	\$ -	\$ -	\$ -		

FIBER EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTEs	5	5.5	5.5	5.5		0
Salaries & Wages	\$ 420,581	\$ 478,169	\$ 494,688	\$ 494,688	2%	\$ 16,519
Overtime	953	15,513	15,513	15,513	0%	-
Benefits	215,228	221,177	245,075	245,075	1%	23,898
Uniforms	1,805	3,650	3,650	3,650	0%	-
Books, Subscriptions, Memberships	1,200	9,380	3,000	3,000	0%	(6,380)
Travel & Training	10,294	19,600	19,600	19,600	0%	-
Office Supplies	766	3,080	3,080	3,080	0%	-
Fleet Fund Charges	22,620	22,619	22,619	22,619	0%	-
Buildings & Grounds O&M	2,004	2,000	2,000	2,000	0%	-
Utilities	8,842	12,856	12,856	12,856	0%	-
Supplies & Maintenance	1,588	2,500	2,500	2,500	0%	-
Professional & Technical	29,056	144,465	150,845	150,845	0%	6,380
IT Fund Charges	6,816	6,820	6,820	6,820	0%	-
Computer Maintenance	-	1,000	1,000	1,000	0%	-
Bond Fees/Admin Fees	5,773	3,000	3,000	3,000	0%	-
Contract Services Expense	500	20,000	254,000	254,000	1%	234,000
Safety	-	500	500	500	0%	-
System Maintenance	182	5,000	100,000	100,000	0%	95,000
Miscellaneous	13,872	34,200	16,000	16,000	0%	(18,200)
Network Operator Expense	766,889	1,551,432	2,098,908	2,098,908	6%	547,476
Fiber Locating	-	10,000	10,000	10,000	0%	-
Reserves	-	-	-	-	0%	-

FIBER EXPENSES-CONTINUED

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Expenses - Continued						
New Equipment	-	44,230	-	-	0%	(44,230)
Debt Service	1,896,176	3,088,550	3,088,550	3,088,550	9%	-
Fiber System - Engineering	-	-	-	-	0%	-
Fiber System - Backbone	-	-	-	-	0%	-
Fiber System - Drops	-	-	45,000	45,000	0%	45,000
Fiber System - Distribution	-	26,220,000	26,220,000	26,220,000	80%	-
Cost of Issuance	227,253	-	-	-	0%	-
Total Fiber Expenses	\$ 3,632,399	\$ 31,919,741	\$ 32,819,204	\$ 32,819,204	100%	\$ 899,463

IT FUND SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Charge to General Fund	\$ 1,253,700	\$ 1,353,712	\$ 1,353,712	\$ 1,436,354	65%	\$ 82,642
Charge to Recreation Fund	67,608	67,608	67,608	67,608	3%	-
Charge to Water Fund	80,748	97,242	97,242	122,242	6%	25,000
Charge to Sewer Fund	45,372	61,871	61,871	86,871	4%	25,000
Charge to Electric Fund	91,488	141,485	141,485	166,485	8%	25,000
Charge to PI Fund	50,748	59,242	59,242	84,242	4%	25,000
Charge to Drainage Fund	45,372	53,871	53,871	78,871	4%	25,000
Charge to Fleet Fund	3,156	3,155	3,155	3,155	0%	-
Charge to Risk Mgt Fund	4,596	4,600	4,600	4,600	0%	-
Charge to Bldgs & Grounds Fund	7,140	7,140	7,140	7,140	0%	-
Charge to Fiber Fund	6,820	6,820	6,820	6,820	0%	-
Transfer from Capital Projects Fund	-	-	-	-	0%	-
Miscellaneous Revenue	3,759	-	-	-	0%	-
Reserves	-	148,820	348,306	140,664	6%	(8,156)
Interest Income	10,491	7,500	7,500	7,500	0%	-
Total Revenues	\$ 1,670,999	\$ 2,013,066	\$ 2,212,552	\$ 2,212,552	100%	\$ 199,486
IT Operations Expenses	\$ 1,796,038	\$ 2,013,066	\$ 2,212,552	\$ 2,212,552	100%	\$ 199,486
Surplus(Deficit)	\$ (125,039)	\$ -	\$ -	\$ -		

IT FUND EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTE's	5	6	6	6		0
Salaries & Wages	\$ 437,548	\$ 466,523	\$ 489,909	\$ 489,909	22%	\$ 23,386
Employee Benefits	277,507	274,232	322,632	322,632	15%	48,400
Books, Subscriptions, Memberships	-	2,000	2,000	2,000	0%	-
Travel & Training	3,739	15,000	15,000	15,000	1%	-
Office Supplies	1,182	1,500	1,500	1,500	0%	-
Fleet Fund Charges	3,000	3,000	3,000	3,000	0%	-
Fuel	330	500	500	500	0%	-
Utilities	-	5,000	5,000	5,000	0%	-
Supplies & Maintenance	315,202	303,483	303,483	303,483	14%	-
Risk Mgmt Fund Charges	18,600	18,603	18,603	18,603	1%	-
Professional & Technical	84,272	75,000	75,000	75,000	3%	-
Software Maintenance	44,667	45,000	45,000	45,000	2%	-
Miscellaneous	44,643	43,049	43,049	43,049	2%	-
Software Licensing	242,936	406,176	497,876	497,876	23%	91,700
O & M - Hardware	144,823	200,000	200,000	200,000	9%	-
Hardware Replacement	-	54,000	-	-	0%	(54,000)
Software Upgrade	126,220	100,000	190,000	190,000	9%	90,000
Reserves	-	-	-	-	0%	-
Depreciation	51,369	-	-	-	0%	-
Total IT Expenses	\$ 1,796,038	\$ 2,013,066	\$ 2,212,552	\$ 2,212,552	100%	\$ 199,486

FLEET FUND SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Charge to General Fund	\$ 2,405,004	\$ 2,488,601	\$ 3,001,615	\$ 2,674,371	30%	\$ 185,770
Charge to Recreation Fund	2,004	2,000	2,000	2,000	0%	-
Charge to Water Fund	266,748	439,593	461,593	311,218	3%	(128,375)
Charge to Sewer Fund	184,140	184,139	184,139	235,126	3%	50,987
Charge to Electric Fund	495,924	495,928	495,928	825,000	9%	329,072
Charge to Drainage Fund	144,576	144,581	144,581	332,652	4%	188,071
Charge to IT Fund	3,000	3,000	3,000	3,000	0%	-
Charge to Risk Mgt Fund	5,000	5,000	5,000	5,000	0%	-
Charge to PI Fund	52,512	52,512	52,512	75,000	1%	22,488
Charge to Bldgs & Grounds Fund	33,864	33,867	33,867	33,867	0%	-
Charge to Class C Roads	119,484	136,959	136,959	136,959	2%	-
Charge to Fiber Fund	-	22,619	22,619	22,619	0%	-
Transfer from Capital Projects	-	1,190,000	750,000	750,000	8%	(440,000)
Fund Balance Appropriation	-	423,902	-	-	0%	(423,902)
Miscellaneous	1,108	-	-	-	0%	-
Capital Lease	-	-	3,600,000	3,600,000	40%	3,600,000
Gain/Loss on Disposal of Fixed Assets	129,177	-	-	-	0%	-
Interest Income	57,088	20,000	20,000	20,000	0%	-
Total Revenues	\$ 3,899,629	\$ 5,642,701	\$ 8,913,813	\$ 9,026,812	100%	\$ 3,384,111
Total Expenses	\$ 3,970,107	\$ 5,642,701	\$ 26,475,982	\$ 9,026,812	100%	\$ 3,384,111
Surplus(Deficit)	\$ (70,478)	\$ -	\$ (17,562,169)	\$ -		

FLEET FUND EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTE's	4.5	5.5	5.5	6.5		1
Salaries & Wages	\$ 402,304	\$ 427,373	\$ 647,511	\$ 495,454	5%	\$ 68,081
Overtime	25,033	-	-	-	0%	-
Employee Benefits	242,008	231,960	346,233	255,109	3%	23,149
Books, Subscriptions, Memberships	8,274	8,190	8,190	8,190	0%	-
Travel & Training	6,901	13,331	13,331	13,331	0%	-
Office Supplies	1,350	1,260	1,260	1,260	0%	-
Operating Expenses	1,140,960	831,063	997,275	997,275	11%	166,212
Fuel	38,517	10,000	10,000	10,000	0%	-
IT Fund Charges	3,156	3,155	3,155	3,155	0%	-
Utilities	2,802	-	-	-	0%	-
Supplies & Maintenance & Tires	40,389	75,000	75,000	75,000	1%	-
Risk Mgmt Fund Charges	45,000	45,000	45,000	45,000	0%	-
Professional & Technical	221	-	50,000	50,000	1%	50,000
Miscellaneous	4,417	12,911	12,911	12,911	0%	-
Capital	-	158,000	-	-	0%	(158,000)
New Vehicle Purchases	-	1,274,602	3,878,200	705,500	8%	(569,102)
Equipment Replacement	11,000	1,415,000	18,187,915	1,415,000	16%	-
Capital Lease Payments	135,414	1,135,856	2,200,000	1,135,856	13%	-
Capital Lease Purchases	-	-	-	3,600,000	40%	3,600,000
Reserves	-	-	-	203,770	2%	203,770
Depreciation	1,862,362	-	-	-	0%	-
Total Fleet Expenses	\$ 3,970,107	\$ 5,642,701	\$ 26,475,982	\$ 9,026,812	100%	\$ 3,384,111

RISK MANAGEMENT FUND SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Charge to General Fund	\$ 1,295,996	\$ 996,000	\$ 996,000	\$ 1,021,000	49%	\$ 25,000
Charge to Recreation Fund	65,004	65,000	65,000	65,000	3%	-
Charge to Water Fund	106,716	114,720	114,720	139,720	7%	25,000
Charge to Sewer Fund	80,004	88,000	88,000	113,000	5%	25,000
Charge to Electric Fund	300,000	325,000	325,000	375,000	18%	50,000
Charge to PI Fund	75,000	79,500	79,500	104,500	5%	25,000
Charge to Drainage Fund	45,000	49,500	49,500	74,500	4%	25,000
Charge to IT fund	18,600	18,603	18,603	18,603	1%	-
Charge to Fleet Fund	45,000	45,000	45,000	45,000	2%	-
Charge to Bldgs & Grounds Fund	30,000	30,000	30,000	30,000	1%	-
Appropriated Fund Balance	-	-	551,400	86,400	4%	86,400
Miscellaneous revenue	126,793	-	-	-	0%	-
Interest Income	-	4,099	4,099	4,099	0%	-
Total Revenues	\$ 2,188,113	\$ 1,815,422	\$ 2,366,822	\$ 2,076,822	100%	\$ 261,400
Total Expenses	\$ 2,918,745	\$ 2,365,422	\$ 2,366,822	\$ 2,076,822	100%	\$ (288,600)
Surplus (Deficit)	\$ (730,632)	\$ (550,000)	\$ -	\$ -		

RISK MANAGEMENT FUND EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTE's	1	1	1	1		
Salaries & Wages	\$ 108,155	\$ 112,155	\$ 116,648	\$ 116,648	6%	\$ 4,493
Employee Benefits	64,903	57,263	62,248	62,248	3%	4,985
Books, Subscriptions, Memberships	1,075	2,950	2,950	2,950	0%	-
Travel & Training	4,504	5,000	5,000	5,000	0%	-
Office Supplies	13	500	500	500	0%	-
Fleet Fund Charges	5,000	5,000	5,000	5,000	0%	-
Fuel	1,399	3,500	3,500	3,500	0%	-
Damage Repairs	562,153	45,000	45,000	45,000	2%	-
Utilities	-	500	500	500	0%	-
Safety	2,517	20,000	20,000	20,000	1%	-
IT Fund Charges	4,596	4,600	4,600	4,600	0%	-
Electricity - Lehi City Power	-	500	500	500	0%	-
Professional & Technical	33,852	15,500	15,500	15,500	1%	-
Litigation Claims Mgmt	750,067	590,000	590,000	300,000	14%	(290,000)
Insurance Expense	1,364,279	1,477,875	1,477,875	1,477,875	71%	-
Miscellaneous	16,232	17,000	17,000	17,000	1%	-
Reserves	-	8,079	-	-	0%	(8,079)
Total Risk Mgmt Expenses	\$ 2,918,745	\$ 2,365,422	\$ 2,366,822	\$ 2,076,822	100%	\$ (288,600)

BUILDING/GROUNDS SUMMARY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Charge to General Fund	\$ 1,372,116	\$ 1,878,122	\$ 1,878,122	\$ 1,878,122	53%	\$ -
Charge to Recreation Fund	150,000	150,000	150,000	200,000	6%	50,000
Charge to Water Fund	150,000	173,250	173,250	173,250	5%	-
Charge to Sewer Fund	90,000	113,250	113,250	113,250	3%	-
Charge to Electric Fund	225,000	318,000	318,000	318,000	9%	-
Charge to PI Fund	75,000	86,625	86,625	136,625	4%	50,000
Charge to Drainage Fund	75,000	86,625	86,625	136,625	4%	50,000
Charge to Fiber Fund	2,004	2,000	2,000	2,000	0%	-
Transfer from Capital Projects	-	-	515,025	515,025	14%	515,025
Interest Income	10,054	-	233,131	83,131	2%	83,131
Grants	-	-	-	-	0%	-
Reserves	-	260,915	-	-	0%	(260,915)
Total Revenues	\$ 2,149,174	\$ 3,068,787	\$ 3,556,028	\$ 3,556,028	100%	\$ 487,241
Total Expenses	\$ 2,360,208	\$ 3,068,787	\$ 3,556,028	\$ 3,556,028	100%	\$ 481,859
Surplus (Deficit)	\$ (211,034)	\$ -	\$ -	\$ -		

BUILDING/GROUNDS FUND EXPENSES

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Personnel FTE's	20	22.5	22.5	22.5		0
Salaries & Wages	\$ 1,140,881	\$ 1,459,949	\$ 1,552,797	\$ 1,547,797	44%	\$ 87,848
Overtime	32,474	20,000	20,000	20,000	1%	-
Employee Benefits	537,844	576,978	592,360	591,978	17%	15,000
Uniforms	5,268	6,600	6,600	6,600	0%	-
Books, Subscriptions, Memberships	13	500	500	500	0%	-
Travel & Training	4,500	4,500	4,500	4,500	0%	-
Office Supplies	2,168	3,000	3,000	3,000	0%	-
Fleet Fund Charges	33,864	33,867	33,867	33,867	1%	-
Repairs	168,582	355,000	355,000	355,000	10%	-
Utilities	7,038	4,000	4,000	4,000	0%	-
Supplies	218,501	224,000	259,000	259,000	7%	35,000
IT Fund Charges	7,140	7,140	7,140	7,140	0%	-
Risk Mgmt Fund Charges	30,000	30,000	30,000	30,000	1%	-
Equipment Maintenance	74,696	107,900	128,886	128,886	4%	20,986
Bldg Beautification Expenses	27,148	21,500	21,500	21,500	1%	-
Miscellaneous	9,261	21,853	21,853	21,853	1%	-
Capital Outlay	-	192,000	515,025	515,025	14%	323,025
Depreciation	-	-	-	-	0%	-
Reserves	60,830	-	-	5,382	0%	-
Total Buildings/Grounds Expenses	\$ 2,360,208	\$ 3,068,787	\$ 3,556,028	\$ 3,556,028	100%	\$ 481,859

2027 LEHI CITY BUDGET REQUESTS

DEPARTMENT	PRIORITY	DESCRIPTION	REQUEST ONGOING	REQUEST ONE TIME	FUNDED ONGOING	FUNDED ONE TIME	UNFUNDED	TAX INCREASE FUNDED
GOVERNMENTAL FUNDS								
HUMAN RESOURCES	1	ISOLVED TALENT SOFTWARE LICENSE INCREASE	4,761		4,761			
HUMAN RESOURCES	2	RAP BACK CHECKS FOR CURRENT EMPLOYEES INCREASE	3,000		3,000			
HUMAN RESOURCES	3	HEALTH INSURANCE RESERVE FUND		600,000		600,000		
HUMAN RESOURCES	4	HR GENERALIST/TRAINING SPECIALIST	126,614				126,614	
JUSTICE COURT	1	NEW FULL TIME EMPLOYEE	92,537					92,537
JUSTICE COURT	1	NEW FULL TIME EMPLOYEE	92,537				92,537	
CITY RECORDER	1	GRANICUS SOFTWARE UPDATE - MEETING CLOSED CAPTIONING	9,393	8,236	9,393	8,236		
CITY RECORDER	2	2ND DEPUTY CITY RECORDER	72,484				72,484	
CITY RECORDER	3	SWAGIT SUITE - FULL MEETING PRODUCTION	40,044	53,196			93,240	
ADMINISTRATION		LEGISLATIVE TRACKING SOFTWARE		7,500		7,500		
ADMIN/SPECIAL EVENTS		REFRIGERATOR & FREEZER		10,244		10,244		
ADMIN/SPECIAL EVENTS		NATIONAL NIGHT OUT LINE ITEM INCREASE	1,500		1,500			
FINANCE	2	MANAGEMENT ANALYST	104,794				104,794	
EMERGENCY MANAGEMENT	1	NEW TRUCK REQUEST	22,819				22,819	
INFORMATION CENTER	1	BUSINESS LICENSE OFFICIAL	101,021				101,021	
INFORMATION CENTER	2	BUSINESS LICENSE STUDY		20,000		20,000		
POLICE		AXON DRAFT ONE	84,334		84,334			
POLICE	1	NEW PATROL OFFICER	167,515	9,575	167,515	9,575		
POLICE	2	NEW PATROL OFFICER	167,515	9,575	167,515	9,575		
POLICE	3	NEW PATROL OFFICER	167,515	9,575				177,090
POLICE	4	NEW PATROL OFFICER	167,515	9,575				177,090
POLICE	5	NEW PATROL OFFICER	167,515	9,575			177,090	
POLICE	6	NEW PATROL OFFICER	167,515	9,575			177,090	
POLICE	7	NEW PATROL OFFICER	167,515	9,575			177,090	
POLICE	8	NEW PATROL OFFICER	167,515	9,575			177,090	
POLICE	9	NEW SRO	165,265	9,575				174,840
POLICE	10	FULL TIME RECORDS CLERK	89,328					89,328
POLICE	11	SHIFT DIFFERENTIAL PAY	111,867					111,867
POLICE	12	UNIFORM ALLOWANCE LINE ITEM INCREASE	32,400		32,400			
FIRE		FIRE WAGE INCREASES	640,000				250,000	390,000
FIRE	1	ASSISTANT FIRE CHIEF	223,128	8,300				231,428
FIRE	2	TRAVEL & TRAINING LINE ITEM INCREASE	10,000		10,000			
FIRE	2	OVERTIME LINE ITEM INCREASE	25,000		25,000			
FIRE	2	UNIFORM ALLOWANCE LINE ITEM INCREASE	25,000		25,000			
FIRE	2	PROFESSIONAL & TECHNICAL LINE ITEM INCREASE	21,000		21,000			
FIRE	2	MISCELLANEOUS LINE ITEM INCREASE	7,500		7,500			
FIRE	3	HEAVY RESCUE APPARATUS	131,232	115,000	131,232	115,000		
FIRE	4	TWO SURREON ELECTRIC MOUNTAIN BIKES		20,000		20,000		
FIRE	5	FIRE INSPECTOR	121,294	8,300			129,594	
PLANNING	1	BIKE/PED- PLANNER I	106,494				106,494	
PLANNING/ENVIRO SUSTAIN	2	LEHI CITY BEAUTIFICATION	78,128	78,128			78,128	
INSPECTIONS	1	COMMERCIAL PLANS EXAMINER	135,909				135,909	
STREETS	1	NEW FULL TIME STREETS WORKER	97,221		97,221			
STREETS	3	OPTION 1 - BED & SANDER REPLACEMENT	13,443				13,443	
STREETS	3	OPTION 2 - 10 WHEELER & PLOW REPLACEMENT	57,095		57,095			
STREETS	4	NEW TRUCK FORD F-250	11,142				11,142	
STREETS	5	EQUIPMENT MAINTENANCE LINE ITEM INCREASE	5,000		5,000			
STREETS	5	DEPARTMENT SUPPLIES LINE ITEM INCREASE	5,000		5,000			
STREETS	5	UNIFORM ALLOWANCE LINE ITEM INCREASE	1,000		1,000			

2027 LEHI CITY BUDGET REQUESTS

DEPARTMENT	PRIORITY	DESCRIPTION	REQUEST ONGOING	REQUEST ONE TIME	FUNDED ONGOING	FUNDED ONE TIME	UNFUNDED	TAX INCREASE FUNDED
STREETS	6	OVERTIME LINE ITEM INCREASE	10,000		10,000			
STREETS	7	SIGN TRUCK REPLACEMENT	23,205				23,205	
STREETS	8	CRACK SEAL MACHINE REPLACEMENT	15,170		15,170			
PARKS	1	RENEWAL - IRRIGATION WEATHERTRAK CONTROLLER SUBSCRIPTION	36,000		36,000			
PARKS	2	OPEN SPACES FULL TIME EMPLOYEE	98,812		98,812			
PARKS	3	LEISURE PARK CREW FULL TIME EMPLOYEE	98,812					98,812
PARKS	4	IRRIGATION CREW FULL TIME EMPLOYEE	87,670					87,670
PARKS	5	MAVERICK FILTERS		16,900		16,900		
PARKS	6	FULL TIME ARBORIST TECHNICIAN	98,812					98,812
PARKS	7	LOADER	34,403				34,403	
PARKS	8	SKID STEER	14,677		14,677			
PARKS	8.5	STUMP GRINDER ATTACHMENT		15,000		15,000		
PARKS	9	2026 POLARIS RANGER UTV	10,248				10,248	
PARKS	10	STAND ON BLOWER		14,000		14,000		
PARKS	11	PAVED TRAIL & PARKING LOT MAINTENANCE LINE ITEM INCREASE	15,000		15,000			
PARKS	12	MISCELLANEOUS LINE ITEM INCREASE	15,000		15,000			
PARKS	13	PARK MAINTENANCE LINE ITEM INCREASE	20,000		20,000			
PARKS	14	DUMP TRAILER		70,000			70,000	
PARKS	16	HAUL-IT WORKHORSE TRAILER		32,000			32,000	
PARKS	17	TRACTOR WITH BROOM MOWER		90,000			90,000	
PARKS/CAPITAL	7	JORDAN WILLOWS AREA ACTION PLAN		3,600		3,600		
LIBRARY	1	ADDITIONAL EMPLOYEE WAGE INCREASE	75,586				75,586	
LIBRARY	2	BOOK BUDGET LINE ITEM INCREASE	80,000		10,000	40,000	30,000	
LIBRARY	3	LIBRARY PROGRAMS & OUTREACH	18,000				18,000	
LIBRARY	4	SUBSCRIPTION LINE ITEM INCREASE	10,000		10,000			
LIBRARY	5	OUTREACH VEHICLE	8,410				8,410	
LITERACY CENTER	1	ADDITIONAL FUNDING SATELLITE LOCATION	100,000		100,000			
CEMETERY	1	ASPHALT MAINTENANCE & PRESERVATION		60,000		60,000		
CEMETERY	2	FLAGPOLE & MEMORIAL UPGRADE		51,600		51,600		
RECREATION/LEGACY CENTER		LEGACY CENTER LINE ITEM INCREASES	11,745		11,745			
RECREATION/LEGACY CENTER		OVERTIME LINE ITEM INCREASE	2,500		2,500			
RECREATION/LEGACY CENTER		BOOKS, SUBSCRIPTIONS & MEMBERSHIPS LINE ITEM INCREASE	1,000		1,000			
RECREATION/LEGACY CENTER		PROFESSIONAL & TECHNICAL LINE ITEM INCREASE	20,000		20,000			
RECREATION/LEGACY CENTER		BIRTHDAY PARTY LINE ITEM INCREASE	4,500		4,500			
RECREATION/LEGACY CENTER		SWIMMING PROGRAM LINE ITEM INCREASE	6,486		6,486			
RECREATION/LEGACY CENTER	1	LC FINANCIAL OPERATIONS ASSESSMENT & RENOVATION FEASIBILITY		100,000		100,000		
RECREATION/LEGACY CENTER	2	LEGACY CENTER BOILER (1 OF 2)		30,000		30,000		
RECREATION/LEGACY CENTER	3	FENCING AROUND OUTSIDE POOL DECK		35,000		35,000		
RECREATION/LEGACY CENTER	4	RETRACTABLE ROOF REPLACEMENT ENGINEERING PLANS FOR POOL		15,000			15,000	
RECREATION/LEGACY CENTER	5	GYM CURTAIN REPLACEMENT (3)		55,000			55,000	
RECREATION/LEGACY CENTER	6	STRUCTURAL BEAM REPAIR SOLUTION - LEISURE POOL		19,000		19,000		
RECREATION/LEGACY CENTER	7	FULL TIME RECREATION COORDINATOR	95,704				95,704	
RECREATION/OUTDOOR POOL		OUTDOOR POOL OPERATION & MAINTENANCE LINE ITEM INCREASE	3,990		3,990			
RECREATION/OUTDOOR POOL	1	OUTDOOR POOL LIGHTS		15,000			15,000	
IT		PRIVILEGED ACCOUNT MANAGEMENT SOFTWARE	50,000		50,000			
IT		DISASTER RECOVERY PROJECT	37,200		37,200			
IT		TRAINING & SOFTWARE LICENSING - UTILITY SPECIALIST	4,500		4,500			
IT		INCREASE STORAGE CAPACITY		90,000		90,000		

2027 LEHI CITY BUDGET REQUESTS

DEPARTMENT	PRIORITY	DESCRIPTION	REQUEST ONGOING	REQUEST ONE TIME	FUNDED ONGOING	FUNDED ONE TIME	UNFUNDED	TAX INCREASE FUNDED
FLEET		OPERATING LINE ITEM INCREASE	166,212		166,212			
FLEET		ADDITIONAL FULL TIME MECHANIC	110,395				110,395	
FLEET		ADDITIONAL FULL TIME MECHANIC	110,395				110,395	
FLEET		MECHANIC PART TIME WORKERS (2)	44,782		22,391		22,391	
FLEET		ADDITIONAL PART TIME OFFICE ASSISTANT	27,275		27,275			
FLEET		BUILDING DESIGN		50,000		50,000		
FLEET		VEHICLE REPLACEMENTS		18,187,915		5,000,000	13,187,915	
FLEET/EMERGENCY MGMT		NEW TRUCK		97,000			97,000	
FLEET/POLICE		NEW PATROL VEHICLE		78,000		78,000		
FLEET/POLICE		NEW PATROL VEHICLE		78,000		78,000		
FLEET/POLICE		NEW PATROL VEHICLE		78,000		78,000		
FLEET/POLICE		NEW PATROL VEHICLE		78,000		78,000		
FLEET/POLICE		NEW PATROL VEHICLE		78,000			78,000	
FLEET/POLICE		NEW PATROL VEHICLE		78,000			78,000	
FLEET/POLICE		NEW PATROL VEHICLE		78,000			78,000	
FLEET/POLICE		NEW PATROL VEHICLE		78,000			78,000	
FLEET/POLICE		NEW SRO VEHICLE		65,000		65,000		
FLEET/FIRE		ASSISTANT CHIEF VEHICLE		57,000		57,000		
FLEET/FIRE		HEAVY RESCUE VEHICLE		1,500,000			1,500,000	
FLEET/FIRE		FIRE INSPECTOR VEHICLE		57,000			57,000	
FLEET/PARKS		OPEN SPACES FULL TIME EMPLOYEE		57,100		57,100		
FLEET/PARKS		LEISURE PARK CREW FULL TIME EMPLOYEE		57,100		57,100		
FLEET/PARKS		FULL TIME ARBORIST TECHNICIAN		57,100		57,100		
FLEET/PARKS		LOADER		235,000			235,000	
FLEET/PARKS		SKID STEER		75,000		75,000		
FLEET/PARKS		2026 POLARIS RANGER UTV		33,000			33,000	
FLEET/STREETS		OPTION 1 - BED & SANDER REPLACEMENT		65,000			65,000	
FLEET/STREETS		OPTION 2 - 10 WHEELER & PLOW REPLACEMENT		375,000		375,000		
FLEET/STREETS		CRACK SEAL MACHINE REPLACEMENT		79,000		79,000		
FLEET/STREETS		NEW TRUCK FORD F-250		55,000			55,000	
FLEET/STREETS		SIGN TRUCK REPLACEMENT		175,000			175,000	
FLEET/LIBRARY		OUTREACH VEHICLE		46,700			46,700	
FLEET/WATER		MAINTENANCE CREW TRUCK		89,200		89,200		
BUILDINGS/GROUNDS	1	GENERATOR MAINTENANCE	20,986		20,986			
BUILDINGS/GROUNDS	2	SUPPLIES & MAINTENANCE LINE ITEM INCREASE	35,000		35,000			
BUILDINGS/GROUNDS	3	VETS PARK - SPORTS TOWER/CONCESSION BUILDING ROOF REPLACEMENT		15,000		15,000		
BUILDINGS/GROUNDS	4	LEGACY CENTER WATER HEATER		20,000		20,000		
BUILDINGS/GROUNDS	5	NEW FLOOR MACHINE - POWER DEPT		12,000		12,000		
BUILDINGS/GROUNDS/CAPITAL	1	LEHI CIVIC CENTER CAMPUS BUILDING LIGHTS		154,327		154,327		
BUILDINGS/GROUNDS/CAPITAL	2	TRANSFER SWITCH		13,698		13,698		
BUILDINGS/GROUNDS/PLANNING		ADDITIONAL FUNDS TO REMODEL EXISTING CITY HALL		200,000		200,000		
TOTAL GOVERNMENTAL FUNDS			5,831,879	24,179,319	1,613,910	7,963,755	18,625,931	1,729,474

2027 LEHI CITY BUDGET REQUESTS

DEPARTMENT	PRIORITY	DESCRIPTION	REQUEST ONGOING	REQUEST ONE TIME	FUNDED ONGOING	FUNDED ONE TIME	UNFUNDED	TAX INCREASE FUNDED
CAPITAL PROJECTS/IMPACT FEES								
CLASS C ROADS/STREETS	1	SIGNAL LIGHT & DEVELOPMENT LINE ITEM INCREASE	120,000		120,000			
CLASS C ROADS/STREETS	2	ROAD MAINTENANCE LINE ITEM INCREASE	300,000		300,000			
CLASS C ROADS/STREETS	3	ADA SIDEWALKS/SIDEWALK REPLACEMENT LINE ITEM INCREASE	75,000		75,000			
CLASS C ROADS/STREETS	4	EQUIPMENT RENTAL LINE ITEM INCREASE	25,000		25,000			
PARC TAX/PARKS CAPITAL	1	2027 PLAYGROUND REPLACEMENTS		315,000		315,000		
PARC TAX/PARKS CAPITAL	2	FAMILY PARK - SAFETY SURFACING RE-SEAL		128,463		128,463		
PARC TAX/PARKS CAPITAL	3	SPORTS PARK - PROTECTIVE ROOF/SHADE OVER PLAYGROUND		80,000		80,000		
PARC TAX/PARKS CAPITAL	4	HOLBROOK PICKLEBALL LIGHTING		115,000		115,000		
PARC TAX/PARKS CAPITAL	5	MAIN STREET CHRISTMAS GARLAND UPGRADES		32,000		32,000		
PARC TAX/PARKS CAPITAL	6	BANDWAGON PARK - BATHROOM/STAGE/IRRIGATION DESIGN		20,000		20,000		
PARC TAX/PARKS CAPITAL	8	CAMPSITE RENOVATIONS AT WILLOW PARK		420,000		420,000		
CAPTIAL PROJECTS/STREETS	2	NUISANCE TREES		250,000		250,000		
GRANT/ROAD PROJECTS		REDWOOD ROAD DRAIN		250,000		250,000		
GRANT/ROAD PROJECTS		PONY EXPRESS PARKWAY - UTAH LAKE TRAIL		200,000		200,000		
PARK IMPACT FEES	1	INVERNESS - PHASE 1 TRAILHEADS & TRAILS		1,500,000		1,500,000		
PARK IMPACT FEES	2	LAKEVIEW PARK CONSTRUCTION INCREASE		750,000		750,000		
PARK IMPACT FEES	3	MELLOR RHODES SPORTS COMPLEX - REDESIGN		150,000		150,000		
PARK IMPACT FEES	4	PARK PROPERTY ACQUISTION & IMPROVEMENTS	50,000		50,000			
PARK IMPACT FEES	5	TRIANGLE PARK DESIGN & CONSTRUCTION		950,000		950,000		
ROAD IMPACT FEES		1300 SOUTH 1400 W TO 1700 W		250,000		250,000		
TOTAL CAPITAL PROJECTS/IMPACT FEES			570,000	5,410,463	570,000	5,410,463		

2027 LEHI CITY BUDGET REQUESTS

DEPARTMENT	PRIORITY	DESCRIPTION	REQUEST ONGOING	REQUEST ONE TIME	FUNDED ONGOING	FUNDED ONE TIME	UNFUNDED	TAX INCREASE FUNDED
ENTERPRISE FUNDS								
WATER		WATER SHARE RENTAL LINE ITEM INCREASE	506,090		506,090			
WATER	1	ADDITIONAL MAINTENANCE CREW - 4 FULL TIME	408,000		408,000			
WATER	2	MAINTENANCE CREW TRUCK	22,000		22,000			
WATER	3	SATILLITE LEAK DETECTION SYSTEM		150,000		150,000		
WATER	4	PILGRIMS BOOSTER UPGRADES		350,000		350,000		
WATER	5	WILLOW PARK WATER/SEWER EXTENSION		225,000		225,000		
WATER IMPACT FEES		1300 S WATERLINE 1400 W TO 1700 W		230,000		230,000		
SEWER	1	THANKSGIVING POINT LIFT STATION UPGRADE		360,000		360,000		
POWER	1	3 REEL TRAILER - SMALL		32,000		32,000		
POWER	2	3 REEL TRAILER - LARGE		81,000		81,000		
POWER	3	AG2 WEATHER FORECASTING PLATFORM	16,000		16,000			
POWER	4	513 CIRCUIT GET-AWAY RECONDUCTOR		50,000		50,000		
POWER	5	5-22 RECONDUCTOR BULL RIVER SUB & WEST FRONTAGE I-15		200,000		200,000		
POWER	6	5-23 750mcm TO 1100mcm		225,000		225,000		
POWER	7	WILLOW PARK TO MAIN STREET TIE		140,000		140,000		
POWER	8	1500 N JORDAN RIVER CROSSING		400,000		400,000		
PI/FINANCE/PI METERS	1	PART TIME UTILITY BILLING TECHNICIAN	21,271		21,271			
DRAINAGE	1	SUPPLIES & MAINTENANCE LINE ITEM INCREASE	5,000		5,000			
PARKS/DRAINAGE	15	IRRIGATION CONTROLLERS (20)		22,600		22,600		
DRAINAGE/DETENTION	1	MELLOR RHODES PARK DETENTION		250,000		250,000		
FIBER	1	CONTRACT SERVICES LINE ITEM INCREASE	205,000		205,000			
FIBER	2	SYSTEM MAINTENANCE LINE ITEM INCREASE	95,000		95,000			
FIBER	3	STRATA NETWORK OPERATOR EXPENSE LINE ITEM INCREASE	534,476		534,476			
FIBER	4	PUBLIC WIFI		74,000		74,000		
FIBER	4	PUBLIC WIFI	13,000		13,000			
TOTAL ENTERPRISE FUNDS			1,825,837	2,789,600	1,825,837	2,789,600		

LEHI CITY CORPORATION

FINAL RDA BUDGET FY 2027



RDA MILL POND

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	0%	-
Miscellaneous Revenue	-	-	-	-	0%	-
Reappropriation of Fund Balance	-	2,302,500	1,380,000	1,380,000	99%	(922,500)
Interest Income	106,784	7,500	7,500	7,500	1%	-
Total Revenues	\$ 106,784	\$ 2,310,000	\$ 1,387,500	\$ 1,387,500	100%	(922,500)
Expenses						
Millpond RDA engineering	\$ -	\$ -	\$ -	\$ -	0%	-
Millpond RDA streets	-	-	-	-	0%	-
Millpond RDA water	13,365	400,000	-	-	0%	(400,000)
Millpond Properties	-	800,000	1,000,000	1,000,000	72%	200,000
Millpond Property Cleanup	906,361	1,110,000	387,500	387,500	28%	(722,500)
Reserves	-	-	-	-	0%	-
Total Expenses	\$ 919,726	\$ 2,310,000	\$ 1,387,500	\$ 1,387,500	100%	(922,500)
Surplus(Deficit)	\$ (812,942)	\$ -	\$ -	\$ -		

TI RDA

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Property Taxes	\$ 6,912,605	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	100%	\$ -
Total Revenues	<u>\$ 6,912,605</u>	<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>	<u>100%</u>	<u>\$ -</u>
Expenses						
Texas Instruments	\$ 4,838,823	\$ 6,300,000	\$ 6,300,000	\$ 6,300,000	70%	\$ -
Lehi City	912,257	1,193,400	1,193,400	1,193,400	13%	-
Alpine School District	916,611	1,193,400	1,193,400	1,193,400	13%	-
Utah County	159,618	207,900	207,900	207,900	2%	-
TSSD	80,877	105,300	105,300	105,300	1%	-
Total Expenses	<u>\$ 6,908,187</u>	<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>	<u>100%</u>	<u>\$ -</u>
Surplus(Deficit)	<u><u>\$ 4,417</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>		

CDA XACTWARE

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Property taxes	\$ 395,872	\$ 375,000	\$ 375,000	\$ 375,000	100%	\$ -
Note proceeds	-	-	-	-	0%	-
Total Revenues	<u>\$ 395,872</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>100%</u>	<u>\$ -</u>
Expenses						
EDA costs	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Taxing entities	383,996	363,750	363,750	363,750	97%	-
Administration	11,876	11,250	11,250	11,250	3%	-
Redevelopment expenditures	-	-	-	-	0%	-
Total Expenses	<u>\$ 395,872</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>100%</u>	<u>\$ -</u>
Surplus(Deficit)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>		

EDA ADOBE

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Property taxes	\$ 1,262,857	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	100%	\$ -
Total Revenues	<u>\$ 1,262,857</u>	<u>\$ 1,300,000</u>	<u>\$ 1,300,000</u>	<u>\$ 1,300,000</u>	<u>100%</u>	<u>\$ -</u>
Expenses						
EDA costs	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Taxing entities	1,178,625	1,235,000	1,235,000	1,235,000	95%	-
Administration	84,232	65,000	65,000	65,000	5%	-
Redevelopment expenditures	-	-	-	-	0%	-
Total Expenses	<u>\$ 1,262,857</u>	<u>\$ 1,300,000</u>	<u>\$ 1,300,000</u>	<u>\$ 1,300,000</u>	<u>100%</u>	<u>\$ -</u>
Surplus(Deficit)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>		

CDA OUTLETS AT TRAVERSE MOUNTAIN

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Sales Tax	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Property Taxes	244,576	375,000	375,000	375,000	100%	-
Total Revenues	<u>\$ 244,576</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>100%</u>	<u>\$ -</u>
Expenses						
Sales tax reimbursement	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Property tax reimbursement	-	375,000	375,000	375,000	100%	-
Total Expenses	<u>\$ -</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>100%</u>	<u>\$ -</u>
Surplus(Deficit)	<u><u>\$ 244,576</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>		

CDA MEADOW POINTE

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Property Taxes	\$ 55,868	\$ -	\$ -	\$ -	0%	\$ -
Sales Taxes	125,044	100,000	100,000	100,000	100%	-
Total Revenues	\$ 180,912	\$ 100,000	\$ 100,000	\$ 100,000	100%	\$ -
Expenses						
Sales tax reimbursement	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Reserves	-	100,000	100,000	100,000	100%	-
Property tax reimbursement	-	-	-	-	0%	-
Total Expenses	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	100%	\$ -
Surplus(Deficit)	\$ 180,912	\$ -	\$ -	\$ -		

LEHI CITY CORPORATION

LOCAL BUILDING AUTHORITY
FINAL BUDGET FY 2027



LOCAL BUILDING AUTHORITY

ACCOUNT DESCRIPTION	ACTUAL FY 2025	ESTIMATED BUDGET FY 2026	DEPT REQ BUDGET FY 2027	FINAL BUDGET FY 2027	PERCENT OF TOTAL BUDGET	INCREASE (DECREASE) FY2026-FY2027
Revenues						
Interest Income	\$ 921,691	\$ -	\$ -	\$ -	0%	\$ -
Bond Proceeds	-	-	-	-	0%	-
Transfer from Capital Projects	-	-	-	-	0%	-
Transfer from General Fund	1,534,680	1,739,675	1,676,278	1,676,278	59%	(63,397)
Transfer from Fire Impact Fees	201,000	100,000	100,000	100,000	4%	-
Re-appropriate fund balance	-	16,175,000	1,070,897	1,070,897	38%	(15,104,103)
Total Revenues	\$ 2,657,371	\$ 18,014,675	\$ 2,847,175	\$ 2,847,175	100%	\$(15,167,500)
Expenditures						
Bond Fees	\$ 2,000	\$ -	\$ 7,500	\$ 7,500	0%	\$ 7,500
Debt Service - Interest	1,521,524	1,504,675	1,504,675	1,504,675	53%	-
Debt Service - Principal	330,846	335,000	335,000	335,000	12%	-
Fire Station - Engineering	43,851	-	-	-	0%	-
Fire Station - Sitework	2,752	-	-	-	0%	-
Fire Station - FF & E	320,110	-	-	-	0%	-
City Hall - Engineering	500	-	-	-	0%	-
City Hall - Sitework	65,155	-	-	-	0%	-
City Hall - FF & E	-	-	-	-	0%	-
City Hall - Building Construction	16,442,915	16,175,000	1,000,000	1,000,000	35%	(15,175,000)
Total Expenditures	\$ 18,729,654	\$ 18,014,675	\$ 2,847,175	\$ 2,847,175	100%	\$(15,167,500)
Surplus(Deficit)	\$ (16,072,282)	\$ -	\$ -	\$ -		



Finance Department

153 North 100 East
Lehi, UT 84043
lehi-ut.gov

June 4, 2026

Lehi City Mayor and City Council
RE: 2026-2027 City Budget

We met as a budget group to further refine the FY 2026–2027 budget with the direction to achieve a 4% budgeted employee pay increase without implementing a tax increase. After discussing multiple options, we propose the following adjustments to the interim budget:

- **Elimination of the police records clerk.** Part of the duties associated with this position would have included management of the Police Department timekeeping process. Without this position, the proposed shift differential would need to be deferred to a future budget year.
- **No backfill of part-time court clerk position.** This draft of the final budget includes an additional court clerk position but eliminates one current part-time clerk position. We believe this approach will expand capacity in the court while reducing the demand on the FY2027 budget.
- **Reduction in the staffing budget for the Literacy Center.** We believe the satellite literacy center can operate without the full staffing allocation originally requested. While the facility may not be able to serve as many students during the first year, staffing levels could be expanded in future budgets if desired.
- **Budget reduction at the Curtis Center.** We reviewed budgets for all recreation facilities and programs. Some of the funding for the Curtis Center would have allowed them to expand programming, which can be reconsidered in a future budget. For now, the Center's use will be limited to youth sports programming.

Additionally, two one-time expenditures have been added. These items do not impact regular, ongoing expenditures but will use one-time funds (budget surplus and/or capital project funds).

1. \$300,000 to design fire station #81
2. Increasing the budget from \$100,000 to \$150,000 for the Legacy Center operations assessment to include analysis of the outdoor pool and Curtis Center.

Implementing these changes would allow the budget for wages to increase from 3% to 4%. We respectfully ask the Council to adopt these adjustments as part of the FY 2026–2027 budget.

Lehi City

2026-2027 Budget

Budget Reconciliation Framework

Budget Shortfall (Tax Increase)	(1,729,474)
Allocation for Pay Increases - Reduce to 3%	355,000
Budget for Vacancies	323,495
Council Pay Adjustment	8,891
Police Uniform Allowance	32,400
Shift Differential	111,867
SRO Officer	174,840
Additional Firefighter Pay	(360,000)
Assistant Fire Chief	231,428
PARC Tax Adjustments	473,500
Arborist	98,812
Market Adjustment	150,000
AXON AI from One-Time Funds	84,334
E911 Assessment	(59,093)
Intergovernmental	(81,000)
Utah Valley Animal Shelter	(25,000)
Special Projects	110,000
Misc Line Item Adjustments	100,000
Adjusted Surplus/(Deficit) Interim Budget	-

Allocation for Pay Increases - Increase to 4%	(355,000)
Remove Police Records Clerk	89,328
Remove Court Clerk Position	92,537
Promote One Part-Time Court Clerk to Full Time	(60,000)
Literacy Center Staffing	100,000
Curtis Center Programming	133,135
Adjusted Surplus/(Deficit) Draft Final	-

One-Time Additions

Station #81 Redesign	300,000
Legacy Center Study (Incremental Increase)	50,000