

LEHI CITY CORPORATION

MAYOR'S TENTATIVE BUDGET FY 2027



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April 14, 2026

Dear Lehi City Council:

It is my honor to present the proposed budget for the 2026–2027 fiscal year. This budget reflects many hours of thoughtful analysis and collaboration, beginning with the February budget retreat, and incorporates both the priorities identified by the City Council and recommendations developed by City staff.

I would like to commend our City departments for their continued commitment to delivering high-quality services to our residents while remaining fiscally responsible. This proposal represents a balanced approach—one that emphasizes long-term sustainability while remaining responsive to current economic conditions.

Revenues and Growth

Lehi continues to experience steady commercial and residential growth, with 672 permits issued for new homes and businesses during the most recent fiscal year. The City’s population is now estimated at 89,819, making it the eighth-largest city in Utah. Although the pace of growth has moderated compared to previous years, demands on City infrastructure remain substantial. Both residential and commercial development are expected to accelerate in the coming years, making continued infrastructure investment essential to ensure costs are not deferred to future residents.

The City’s primary sources of general revenue are sales tax and property tax. Sales tax revenues continue to show strong growth, with local increases outpacing statewide trends. Sales tax distributions reflect both locally generated revenue and statewide allocations, with half distributed based on point of sale and half allocated on a per capita basis. For fiscal year 2027, the City has budgeted a 6.38% increase in sales tax revenue, exceeding the State’s projected taxable sales growth rate of 3.4%.

The State of Utah imposes strict statutory limitations on property tax revenue growth. While taxing entities receive additional revenue from new construction, increases attributable to inflation require compliance with the “Truth in Taxation” process. This process is triggered when a taxing entity proposes a rate above the certified tax rate, which is designed to generate the same amount of revenue from existing properties as the prior year.

This budget includes a modest property tax increase above the certified rate. The proposed adjustment is estimated to impact the owner of a \$600,000 home by approximately \$2.96 per month. As final valuation data will not be available until early June, these figures remain preliminary. The additional revenue will primarily support the hiring of additional police officers, expanded parks staffing, and adjustments to

firefighter compensation to remain competitive with comparable agencies. A detailed property tax impact schedule is included with this budget along with the City’s budgeting principles.

Commitment to Quality Services

Lehi benefits from a highly skilled and professional workforce, and maintaining this standard remains a top priority. The City is committed to supporting its employees while ensuring the continued delivery of high-quality services. In a competitive labor market—particularly in public safety—it is essential to maintain compensation and benefits that align with market standards. Additionally, as the City expands its parks and recreation system, increased staffing will be necessary to ensure these amenities remain fully operational.

Rising health insurance costs have required adjustments to employee benefit plans. Despite these challenges, Lehi continues to offer competitive compensation and a strong benefits package. This commitment is reflected in the proposed 1% cost-of-living adjustment (COLA) and the opportunity for employees to receive up to a 3% merit-based increase.

Public safety remains a central priority. Expanding patrol staffing was a consistent focus during the 2025 campaign, and this budget makes meaningful progress toward that goal by adding seven new uniformed officer positions over the previous year’s budget. Additionally, \$390,000 has been allocated to increase firefighter compensation, helping to align wages with comparable agencies.

Total expenditures across all funds for fiscal year 2027 are projected at \$343,418,681. Of this amount, \$195,592,312 is allocated to operational expenses, while \$147,826,369 is designated for capital and redevelopment projects. This budget reflects a careful balance between addressing the needs of a growing city and maintaining fiscal discipline, with a continued emphasis on long-term sustainability.

Capital Investments

In 2024, Lehi residents approved a sales tax dedicated to parks, arts, recreation, and culture (PARC). These funds contributed to the completion of the first phase of Family Park. With that phase complete, this budget anticipates utilizing PARC funds for several additional projects, including upgrades to Sports Park, Bandwagon Park, and Willow Park, as well as the replacement of multiple playgrounds. Park impact fees will support projects such as Lakeview Park, Holbrook Farms Park II, and trail development within the Inverness community.

Significant investment is also being made in critical, though less visible, infrastructure. Capital projects for water and sewer systems total approximately \$28 million, while electric utility investments total approximately \$11 million. Lehi Fiber is nearing completion, with service now available throughout the original service area. The City is encouraged by the continued growth in residents utilizing this high-speed broadband service.

Utilities and Rates

In evaluating utility rates, the City considers operational costs, capital infrastructure needs, and external factors beyond its control. Rates are also benchmarked against neighboring communities to ensure they remain reasonable and competitive. Maintaining appropriate rate levels is essential to preserving infrastructure and avoiding larger increases in the future.

No rate increase is proposed for Culinary Water, as the fund maintains strong reserves and sufficient operational coverage. A 5% increase is recommended for Pressurized Irrigation to support system expansion and infrastructure improvements, including the state-mandated installation of meters on all

connections. Sewer rates are projected to increase by 15% due to rising treatment costs. While the City owns and maintains the collection system, wastewater treatment services are provided by the Timpanogos Special Service District (TSSD), which accounts for approximately 89% of the Sewer Fund's expenditures. As TSSD adjusts its rates, corresponding changes must be implemented for end users.

The Storm Drain utility fee will remain unchanged at \$6.00 per month. Garbage collection rates will increase by \$1.00 per month due to higher costs from contracted service providers. Despite these adjustments, Lehi City's utility rates will remain competitive with those of neighboring communities.

Conclusion

While additional needs remain for the future, this budget prioritizes the areas of greatest benefit to both residents and City employees. The City will continue working with the development community to promote responsible growth and expand sales tax revenues. Lehi remains committed to building a strong financial foundation that supports a high quality of life for current and future residents.

Respectfully

Mayor Paul Binns



Property Tax Impact Schedule

Included with the 2026-2027 fiscal year budget, is an adjustment to the City property tax rate. If adopted, this rate will impact 2026 calendar year property taxes.

Revenue Generated

The additional revenue generated by the increased tax rate is \$1,729,474.

Percentage Above Certified Rate

- Each year, the Utah County Auditor and Utah State Tax Commission calculate a property tax rate intended to provide the city with the same amount of property tax revenue as the previous year plus any new growth in the city. That rate is referred to as the certified tax rate. The rate proposed is 9.78% higher than the certified tax rate.

Impact On Average Primary Residence

- The average impact for a Lehi homeowner is \$35.52 per year, or \$2.96 per month. This calculation is made considering a 45% exemption from market value for any owner of their primary residence. For this calculation, a home with a market value of \$600,000 was used.

Impact On Average Commercial Property

- The average impact for a \$600,000 commercial property in Lehi would be \$64.58 per year, or \$5.38 per month.

Departments Affected

- The proposed increase will provide additional funding for four departments. Additional funding for the police budget is \$730,215. The fire department budget will increase by \$621,428, and the parks budget will increase by \$285,294. Increased funding for the justice court totals \$92,537.

Operational Impact

- Increased funding for the police department will facilitate the addition of three patrol officers, one new school resource officer, one records clerk, and implement a shift differential pay program.
- Increased funding for the fire department will allow the city to increase pay for fire department personnel. The city strives to keep wages competitive relative to neighboring jurisdictions.
- Increased funding for the parks department will allow for three additional positions needed to keep up maintenance as the city's number and acreage of parks continues to increase
- Increased funding for the justice court will facilitate the hiring of one additional position to meet increasing demand as the city grows and patrol officers increase.



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. Projects will be conservative in order to reduce the chance of revenue shortfalls.

- 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.

Taxation

- Lehi recognizes that Utah property tax regulation do not keep property tax revenue current with inflation. The City will consider adjusting property tax rates to recover lost purchasing power associated with the certified tax rate every two years. Increases in the property tax rate will primarily increase to make tax revenue consistent with inflation.

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 | \$ 19,315,334 | 28% | \$ 2,271,793 |
| 911 Tax (pass through) | - | - | - | - | 0% | - |
| General sales tax | 25,258,129 | 26,087,522 | 26,140,076 | 27,565,800 | 40% | 1,478,278 |
| 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 | \$ 53,981,134 | | |
| 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 | 241,999 | 0% | 39,499 |
| County fire allocation | - | 15,000 | 15,000 | 15,000 | 0% | - |
| Total Intergovernmental | \$ 518,198 | \$ 616,500 | \$ 856,285 | \$ 773,999 | | |
| Charges For Service | | | | | | |
| Library receipts | \$ 13,588 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0% | - |
| Library video rental fees | 15 | - | - | - | 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 | 1% | 325,000 |
| Allocation from electric | 540,996 | 700,000 | 1,025,000 | 1,025,000 | 1% | 325,000 |
| Administrative charges RDA | 1,008,365 | 1,350,000 | 1,350,000 | 1,350,000 | 2% | - |
| Fund balance reappropriation | - | 954,105 | - | 886,230 | 1% | (67,875) |
| Total Contributions & Transfers | \$ 2,139,857 | \$ 3,704,105 | \$ 3,400,000 | \$ 4,286,230 | | |
| Total General Fund Revenues | \$ 65,616,585 | \$ 64,757,668 | \$ 64,719,015 | \$ 69,698,363 | 100% | \$ 4,940,695 |

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 | \$ 914,039 | 1% | \$ 130,373 |
| City recorder | 232,377 | 451,370 | 440,189 | 274,464 | 0% | (176,906) |
| Administration | 1,639,414 | 1,959,378 | 2,035,646 | 2,035,646 | 3% | 76,268 |
| Human resources | 635,961 | 658,894 | 835,861 | 709,247 | 1% | 50,353 |
| 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 | 518,214 | 1% | 23,891 |
| Legal services | 970,496 | 1,063,465 | 1,119,283 | 1,119,283 | 2% | 55,818 |
| Emergency management | 135,488 | 191,638 | 203,806 | 180,987 | 0% | (10,651) |
| Information Center | 644,633 | 711,373 | 884,212 | 783,191 | 1% | 71,818 |
| Police | 14,436,710 | 15,351,092 | 18,143,069 | 17,434,709 | 25% | 2,083,617 |
| Fire | 11,966,773 | 12,855,658 | 14,550,735 | 13,924,908 | 20% | 1,069,250 |
| Planning & zoning | 1,108,352 | 1,297,862 | 1,576,539 | 1,386,317 | 2% | 88,455 |
| Development Services (Building Dept) | 1,881,559 | 1,991,299 | 2,185,480 | 2,049,571 | 3% | 58,272 |
| 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 | 1,303,666 | 2% | 66,362 |
| Parks | 5,463,200 | 6,396,985 | 7,893,500 | 6,629,386 | 10% | 232,401 |
| Community events | 615,203 | 536,900 | 548,644 | 548,644 | 1% | 11,744 |
| Senior citizen | 313,159 | 430,077 | 427,458 | 427,458 | 1% | (2,619) |
| Library | 1,759,438 | 2,018,412 | 2,295,695 | 2,163,699 | 3% | 145,287 |
| Literacy center | 410,263 | 548,493 | 665,467 | 665,467 | 1% | 116,974 |
| Cemetery | 713,605 | 879,014 | 836,703 | 836,703 | 1% | (42,311) |
| Museum | 658,284 | 311,800 | 311,800 | 311,800 | 0% | - |
| Non-departmental | 16,202,728 | 11,508,252 | 10,796,687 | 10,796,687 | 15% | (711,565) |
| Total General Fund Expenditures | \$ 66,134,430 | \$ 65,994,868 | \$ 73,416,091 | \$ 69,698,363 | 100% | \$ 3,703,495 |
| Surplus/(Deficit) | \$ (517,845) | \$ (1,237,200) | \$ (8,697,076) | \$ - | | |

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 | 183,991 | 26% | 17,387 |
| 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 | \$ 709,247 | 100% | \$ 50,353 |

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 | \$ 486,443 | 53% | \$ 74,616 |
| Overtime | 184 | 750 | 750 | 750 | 0% | - |
| Employee Benefits | 134,488 | 147,954 | 245,704 | 203,711 | 22% | 55,757 |
| Books, Subscriptions, Memberships | 1,103 | 1,000 | 1,000 | 1,000 | 0% | - |
| Travel & Training | 8,020 | 13,100 | 13,100 | 13,100 | 1% | - |
| Office Supplies | 10,521 | 11,000 | 11,000 | 11,000 | 1% | - |
| Building & Grounds | 90,000 | 90,000 | 90,000 | 90,000 | 10% | - |
| 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 | \$ 914,039 | 100% | \$ 130,373 |

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 | \$ 1,178,315 | 58% | \$ 68,905 |
| Overtime | 889 | - | - | - | 0% | - |
| Employee Benefits | 401,706 | 511,405 | 549,538 | 549,538 | 27% | 38,133 |
| Books, Subscriptions, Memberships | 10,924 | 12,830 | 20,330 | 20,330 | 1% | 7,500 |
| 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 | 75,000 | 4% | (25,000) |
| 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 | \$ 2,035,646 | 100% | \$ 76,268 |

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 | \$ 189,786 | 37% | \$ 6,665 |
| Employee Benefits | 135,884 | 156,202 | 158,428 | 158,428 | 31% | 2,226 |
| Books, Subscriptions, Memberships | 66,693 | 65,000 | 75,000 | 75,000 | 14% | 10,000 |
| Travel & Training | 27,211 | 10,000 | 30,000 | 30,000 | 6% | 20,000 |
| 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 | \$ 518,214 | 100% | \$ 23,891 |

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 | \$ 698,310 | 62% | \$ 31,455 |
| Employee Benefits | 252,491 | 288,776 | 313,139 | 313,139 | 28% | 24,363 |
| 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 | 10,000 | 1% | - |
| 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 | \$ 1,119,283 | 100% | \$ 55,818 |

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 | 48% | \$ 3,343 |
| Employee Benefits | 45,607 | 50,346 | 55,052 | 55,052 | 30% | 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 | 15,000 | 8% | (6,700) |
| 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 | \$ 180,987 | 100% | \$ (10,651) |

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 | \$ 426,790 | 54% | \$ 15,120 |
| Overtime | - | - | - | - | 0% | - |
| Employee Benefits | 210,652 | 223,388 | 307,303 | 263,586 | 34% | 40,198 |
| 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 | \$ 783,191 | 100% | \$ 71,818 |

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 | 89.5 | | 5 |
| Salaries & Wages | \$ 7,265,627 | \$ 7,883,604 | \$ 9,087,547 | \$ 8,768,875 | 50% | \$ 885,271 |
| Overtime | 790,192 | 333,166 | 333,166 | 333,166 | 2% | - |
| Employee Benefits | 4,149,038 | 4,855,147 | 5,933,386 | 5,674,794 | 33% | 819,647 |
| Uniforms | 143,895 | 69,020 | 139,320 | 134,040 | 1% | 65,020 |
| Tactical Equipment | 21,539 | 51,825 | 109,275 | 70,975 | 0% | 19,150 |
| Books, Subscriptions, Memberships | 5,402 | 4,338 | 4,338 | 4,338 | 0% | - |
| Travel & Training | 93,716 | 65,550 | 89,850 | 79,050 | 0% | 13,500 |
| Office Supplies | 27,873 | 31,000 | 32,450 | 32,450 | 0% | 1,450 |
| Fleet Fund Charges | 546,396 | 553,275 | 692,424 | 629,580 | 4% | 76,305 |
| 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 | 1% | (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 | 422,792 | 2% | 101,674 |
| 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 | \$ 17,434,709 | 100% | \$ 2,083,622 |

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 | 83.5 | | 1 |
| Salaries & Wages | \$ 6,205,051 | \$ 6,580,377 | \$ 7,680,348 | \$ 7,324,362 | 53% | \$ 743,985 |
| Overtime | 194,137 | 258,650 | 283,650 | 283,650 | 2% | 25,000 |
| Employee Benefits | 3,043,465 | 3,353,287 | 3,571,466 | 3,565,655 | 26% | 212,368 |
| Uniforms | 128,296 | 103,107 | 142,757 | 135,432 | 1% | 32,325 |
| 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 | 20,975 | 0% | (1,425) |
| Fleet Fund Charges | 1,244,400 | 1,244,394 | 1,394,620 | 1,253,890 | 9% | 9,496 |
| 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 | \$ 13,924,908 | 100% | \$ 1,069,250 |

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 | \$ 858,449 | 62% | \$ 36,189 |
| Employee Benefits | 308,828 | 332,553 | 455,908 | 411,434 | 30% | 78,881 |
| 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 | \$ 1,386,317 | 100% | \$ 88,455 |

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 | \$ 1,257,215 | 61% | \$ 29,876 |
| Overtime | 6,948 | 10,000 | 10,000 | 10,000 | 0% | - |
| Employee Benefits | 569,835 | 628,167 | 708,923 | 658,764 | 32% | 30,597 |
| 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 | \$ 2,049,571 | 100% | \$ 58,272 |

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 | \$ 805,873 | 62% | \$ 37,362 |
| Employee Benefits | 325,397 | 350,171 | 382,671 | 382,671 | 29% | 32,500 |
| 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 | \$ 1,303,666 | 100% | \$ 66,362 |

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 | 53 | | 4 |
| Salaries & Wages | \$ 2,157,884 | \$ 2,508,708 | \$ 2,784,094 | \$ 2,784,094 | 42% | \$ 275,386 |
| Overtime | 98,820 | 55,000 | 55,000 | 55,000 | 1% | - |
| Employee Benefits | 965,652 | 1,175,122 | 1,391,934 | 1,391,934 | 21% | 216,812 |
| 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 | \$ 6,629,386 | 100% | \$ 232,401 |

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 | \$ 78,000 | 14% | \$ - |
| Miss Lehi Pageant | 40,549 | 22,000 | 22,000 | 22,000 | 4% | - |
| Lehi Float | 14,000 | 16,000 | 16,000 | 16,000 | 3% | - |
| Lehi Parade & Events Committee | 2,657 | - | - | - | 0% | - |
| Youth City Council | 16,317 | 15,000 | 15,000 | 15,000 | 3% | - |
| Lehi Silver Band | 2,500 | 2,500 | 2,500 | 2,500 | 0% | - |
| Community Beautification | 5,096 | 11,000 | 11,000 | 11,000 | 2% | - |
| Brochures Published | - | 3,000 | 3,000 | 3,000 | 1% | - |
| Special Projects | 21,875 | 90,000 | 90,000 | 90,000 | 16% | - |
| National Night Out Event | 9,456 | 5,000 | 6,500 | 6,500 | 1% | 1,500 |
| Archives Donation | 33,000 | 33,000 | 33,000 | 33,000 | 6% | - |
| Fireworks Show | 26,000 | 25,000 | 25,000 | 25,000 | 5% | - |
| Parks & Trails Committee | - | 1,700 | 1,700 | 1,700 | 0% | - |
| Special Events | 365,253 | 214,700 | 224,944 | 224,944 | 41% | 10,244 |
| Just for Kids | 500 | 20,000 | 20,000 | 20,000 | 4% | - |
| Total Comm Events Expenditures | \$ 615,203 | \$ 536,900 | \$ 548,644 | \$ 548,644 | 100% | \$ 11,744 |

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 | \$ 193,069 | 45% | \$ (1,150) |
| Overtime | 2,902 | 3,000 | 3,000 | 3,000 | 1% | - |
| Employee Benefits | 57,684 | 63,360 | 67,254 | 67,254 | 16% | 3,894 |
| 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 | \$ 427,458 | 100% | \$ (2,619) |

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 | \$ 1,039,087 | 48% | \$ 35,781 |
| Employee Benefits | 337,395 | 374,188 | 441,694 | 441,694 | 20% | 67,506 |
| 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 | \$ 2,163,699 | 100% | \$ 145,287 |

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 | \$ 442,116 | 66% | \$ 105,142 |
| Employee Benefits | 59,826 | 106,269 | 118,101 | 118,101 | 18% | 11,832 |
| 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 | 0% | - |
| IT Fund Charges | 20,004 | 20,000 | 20,000 | 20,000 | 3% | - |
| Miscellaneous | 2,770 | 3,000 | 3,000 | 3,000 | 0% | - |
| Capital Outlay | - | 10,000 | 10,000 | 10,000 | 2% | - |
| Total Literacy Center Expenditures | \$ 410,263 | \$ 548,493 | \$ 665,467 | \$ 665,467 | 100% | \$ 116,974 |

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 | 5% | \$ - |
| Utilities | 3,546 | 6,800 | 6,800 | 6,800 | 2% | - |
| Electricity - Lehi City Power | 8,491 | 10,000 | 10,000 | 10,000 | 3% | - |
| Museum Contribution | 260,000 | 260,000 | 260,000 | 260,000 | 83% | - |
| Miscellaneous | 2,900 | 20,000 | 20,000 | 20,000 | 6% | - |
| Capital | 368,347 | - | - | - | 0% | - |
| Total Museum Expenditures | \$ 658,284 | \$ 311,800 | \$ 311,800 | \$ 311,800 | 100% | - |

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% | - |
| Document Imaging (HRIS/Timesheet) | - | - | - | - | 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 | 2,638,266 | 2,638,266 | 24% | 299,832 |
| Museum Project Thanksgiving Point | 100,000 | 100,000 | 100,000 | 100,000 | 1% | - |
| 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 | 100,000 | 1% | - |
| 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 | 50,000 | 0% | - |
| 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 | 75,000 | 1% | - |
| Employee Wellness | 207,179 | 150,000 | 150,000 | 150,000 | 1% | - |
| UVSSD dispatch costs | 705,262 | 650,907 | 650,907 | 650,907 | 6% | - |
| Market Adjustment | - | 180,000 | 200,000 | 200,000 | 2% | 20,000 |
| 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 | 15% | - |
| Total Non-Departmental Expenditures | \$ 16,202,728 | \$ 11,508,252 | \$ 10,796,687 | \$ 10,796,687 | 100% | \$ (711,565) |

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 | \$ 102,917 | \$ 90,000 | \$ 100,000 | \$ 100,000 | 100% | \$ 10,000 |
| 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 | \$ 102,917 | \$ 90,000 | \$ 100,000 | \$ 100,000 | 100% | \$ 10,000 |
| Surplus(Deficit) | \$ - | \$ - | \$ - | \$ - | | |

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 | 1,845,231 | 25% | 45,231 |
| Charges For Service | 1,685,441 | 1,565,000 | 1,750,000 | 1,750,000 | 23% | 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 | 92,529 | 1% | 92,529 |
| Contribution From General Fund | 2,338,440 | 2,338,434 | 2,638,166 | 2,638,166 | 35% | 299,732 |
| Contribution From Capital Projects Fund | - | - | 184,000 | 184,000 | 2% | 184,000 |
| Contribution From Fund Balance | - | 523,215 | - | - | 0% | (523,215) |
| Total Revenues | \$ 6,701,533 | \$ 7,169,717 | \$ 7,508,661 | \$ 7,505,926 | 100% | \$ 336,209 |
| Total Fund Expenses | | | | | | |
| Legacy Center | \$ 6,371,566 | \$ 6,740,730 | \$ 7,150,114 | \$ 6,984,410 | 93% | \$ 243,680 |
| Outdoor Pool | 273,575 | 156,260 | 175,250 | 156,260 | 2% | - |
| Curtis Center | - | 365,256 | 394,541 | 365,256 | 5% | - |
| Total Recreation Fund Expenses | \$ 6,645,141 | \$ 7,262,246 | \$ 7,719,905 | \$ 7,505,926 | 100% | \$ 243,680 |
| 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 | 64,000 | 1% | - |
| 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 | 269,000 | 4% | (161,000) |
| 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 | \$ 6,984,410 | 100% | \$ 243,680 |

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 | \$ 48,780 | 13% | \$ - |
| Employee benefits | - | 25,474 | 26,195 | 25,474 | 7% | - |
| Buildings & Grounds Fund | - | 50,000 | 50,000 | 50,000 | 14% | - |
| Program Expenditures | - | - | - | - | 0% | - |
| Curtis Center Operation & Maintenance | 15,320 | 176,002 | 180,984 | 176,002 | 48% | - |
| Capital Outlay | - | 65,000 | 87,200 | 65,000 | 18% | - |
| Total Expenditures | \$ 15,320 | \$ 365,256 | \$ 394,541 | \$ 365,256 | 100% | \$ - |

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 | - | - | 597,986 | 597,986 | 24% | \$ 597,986 |
| Transfer from Police Impact Fees | 210,504 | 210,500 | 210,500 | 210,500 | 8% | \$ - |
| Transfer from General Fund | 1,673,616 | 1,673,313 | 1,673,313 | 1,673,313 | 67% | \$ - |
| Fund Balance Appropriation | - | - | - | - | 0% | \$ - |
| Total Revenues | \$ 1,884,120 | \$ 1,883,813 | \$ 2,481,799 | \$ 2,481,799 | 100% | \$ 597,986 |
| Expenses | | | | | | |
| Debt Service - Interest | \$ 844,113 | \$ 803,813 | \$ 1,401,799 | \$ 1,401,799 | 56% | \$ 597,986 |
| Debt Service - Principal | 1,030,000 | 1,070,000 | 1,070,000 | 1,070,000 | 43% | - |
| Bond Costs | - | - | 10,000 | 10,000 | 0% | 10,000 |
| Total Expenses | \$ 1,874,113 | \$ 1,873,813 | \$ 2,481,799 | \$ 2,481,799 | 100% | \$ 607,986 |
| 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 | \$ 672,906 | \$ 345,000 | \$ 365,000 | \$ 365,000 | 100% | \$ 20,000 |
| Expenditures | | | | | | |
| CDBG Project Improvements | \$ 586,847 | \$ 300,000 | \$ 320,000 | \$ 320,000 | 100% | \$ 20,000 |
| CDBG Administration Costs | 34,813 | 40,000 | 40,000 | 40,000 | 100% | - |
| CDBG Program Expenses | 39,746 | 5,000 | 5,000 | 5,000 | 100% | - |
| Total Expenditures | \$ 661,406 | \$ 345,000 | \$ 365,000 | \$ 365,000 | 100% | \$ - |
| Surplus(Deficit) | \$ 11,500 | \$ - | \$ - | \$ - | | |

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 | - | 229,466 | 6% | (173,825) |
| Miscellaneous revenues | - | - | - | - | 0% | - |
| Total Revenues | \$ 3,758,629 | \$ 3,781,341 | \$ 3,617,608 | \$ 3,847,074 | 100% | 65,733 |
| Total Expenses | \$ 4,017,209 | \$ 3,781,341 | \$ 3,617,608 | \$ 3,847,074 | 100% | \$ 65,733 |
| 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 | 513,879 | 13% | 28,659 |
| 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 | \$ 3,847,074 | 100% | \$ 65,733 |

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 | 848,500 | 9% | (426,102) |
| 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 | - | - | - | 60,770 | 1% | 60,770 |
| 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% | \$ 487,241 |
| 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 | \$ 1,552,797 | 44% | \$ 92,848 |
| Overtime | 32,474 | 20,000 | 20,000 | 20,000 | 1% | - |
| Employee Benefits | 537,844 | 576,978 | 592,360 | 592,360 | 17% | 15,382 |
| 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 | - | - | - | 0% | - |
| Total Buildings/Grounds Expenses | \$ 2,360,208 | \$ 3,068,787 | \$ 3,556,028 | \$ 3,556,028 | 100% | \$ 487,241 |

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 SURRON 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 | REQUEST | FUNDED | FUNDED | UNFUNDED | TAX |
|---|----------|---|----------------|------------------|----------------|------------------|----------|----------|
| | | | ONGOING | ONE TIME | ONGOING | ONE TIME | | 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

MAYOR'S RDA TENTATIVE 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 | \$ 6,912,605 | \$ 9,000,000 | \$ 9,000,000 | \$ 9,000,000 | 100% | \$ - |
| 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 | \$ 6,908,187 | \$ 9,000,000 | \$ 9,000,000 | \$ 9,000,000 | 100% | \$ - |
| Surplus(Deficit) | \$ 4,417 | \$ - | \$ - | \$ - | | |

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 | \$ 395,872 | \$ 375,000 | \$ 375,000 | \$ 375,000 | 100% | \$ - |
| 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 | \$ 395,872 | \$ 375,000 | \$ 375,000 | \$ 375,000 | 100% | \$ - |
| Surplus(Deficit) | \$ - | \$ - | \$ - | \$ - | | |

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 | \$ 1,262,857 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | 100% | \$ - |
| 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 | \$ 1,262,857 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | 100% | \$ - |
| Surplus(Deficit) | \$ - | \$ - | \$ - | \$ - | | |

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 | \$ 244,576 | \$ 375,000 | \$ 375,000 | \$ 375,000 | 100% | \$ - |
| Expenses | | | | | | |
| Sales tax reimbursement | \$ - | \$ - | \$ - | \$ - | 0% | \$ - |
| Property tax reimbursement | - | 375,000 | 375,000 | 375,000 | 100% | - |
| Total Expenses | \$ - | \$ 375,000 | \$ 375,000 | \$ 375,000 | 100% | \$ - |
| Surplus(Deficit) | \$ 244,576 | \$ - | \$ - | \$ - | | |

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

MAYOR'S LOCAL BUILDING AUTHORITY
TENTATIVE 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) | \$ - | \$ - | \$ - | | |