



LEHI CITY

ANNUAL BUDGET

FISCAL YEAR JULY 1, 2018-JUNE 30, 2019

LEHI CITY CORPORATION, STATE OF UTAH

LEHI CITY STATE OF UTAH

Approved Annual Budget Fiscal Year 2018 - 2019

Prepared by:

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Lehi City Corporation

Utah

For the Fiscal Year Beginning

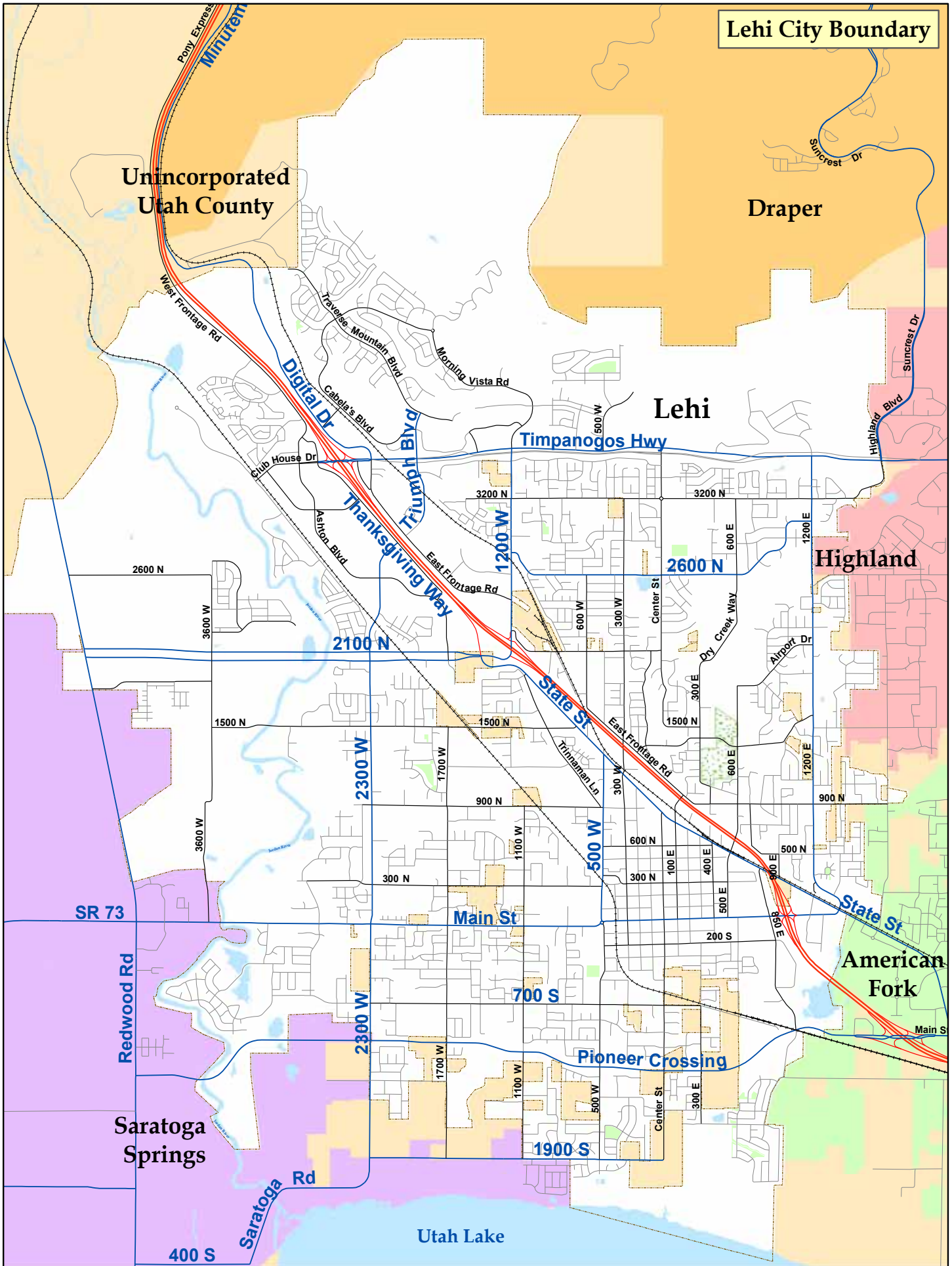
July 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lehi City Corporation, Utah for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting to GFOA to determine its eligibility for another award.



ELECTED OFFICIALS & CITY STAFF



Mayor
Mark Johnson



Councilperson
Paige Albrecht



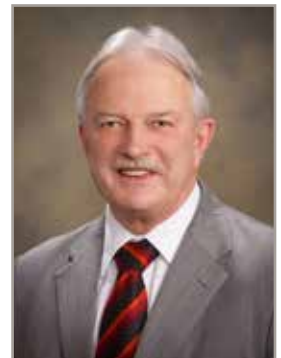
Councilperson
Chris Condie



Councilperson
Paul Hancock



Councilperson
Johnny Revill



Councilperson
Mike Southwick

APPOINTED OFFICIALS

City Administrator.....	Jason Walker
City Treasurer.....	Alyson Alger
City Recorder.....	Marilyn Banasky

DEPARTMENT DIRECTORS

Development Services.....	Kim Struthers	Legal Services.....	Ryan Wood
Economic Development.....	Marlin Eldred	Leisure Services.....	Cameron Boyle
Engineering.....	Lorin Powell	Police.....	Chief Darren Paul
Finance.....	Dean Lundell	Power.....	Joel Eves
Fire.....	Chief Jeremy Craft	Public Works.....	Todd Munger
Justice Court.....	Morgan Cummings	Water.....	Dave Norman

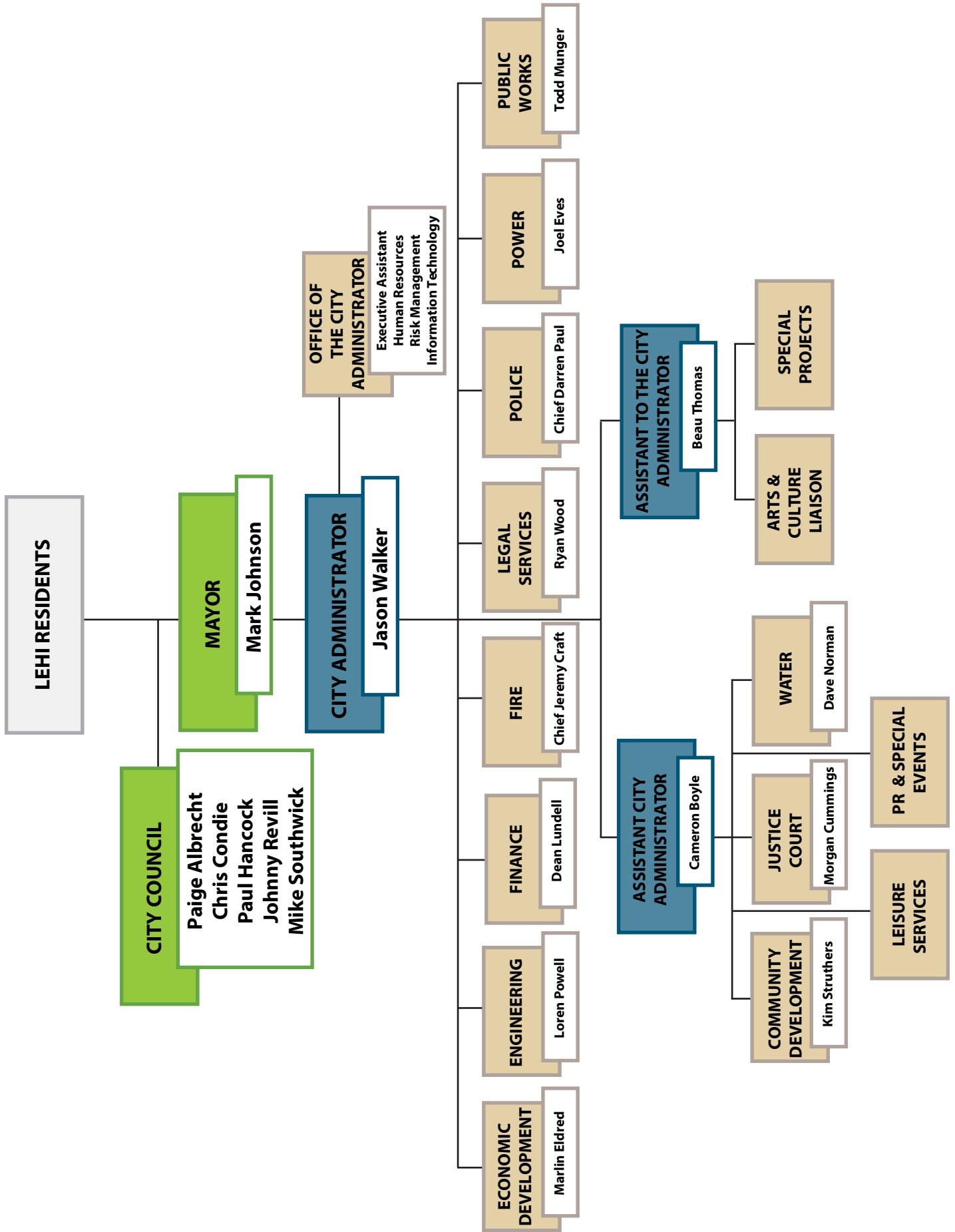


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BUDGET SUMMARY

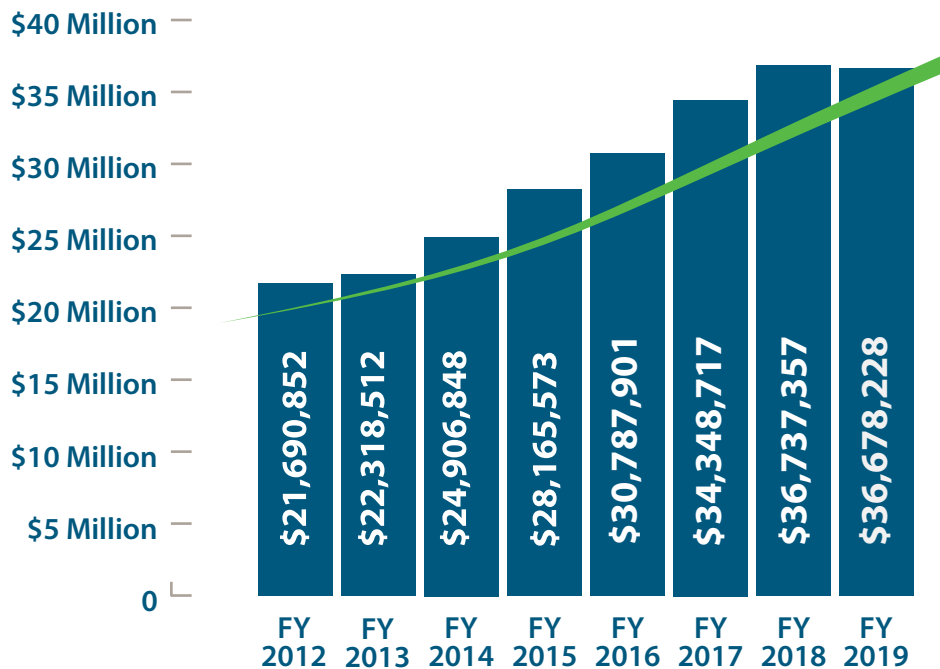
EXECUTIVE SUMMARY

During the budget retreat in February, the City Council identified their one, long-term goal as creating a family-centric community. In turn, each department created a singular goal that supports this vision. As we have prepared the FY 2019 budget, we have made special effort to fund projects and requests that will help us become an innovative and forward-thinking city while creating a family-centric community. That effort has resulted in utilizing our conservative revenue growth to maintain core services, continue to develop infrastructure for our rapidly growing community, assess fair and reasonable fees, and encourage a motivated workforce. This year's proposal represents a 3.0% decrease from FY 2018. This budget represents \$192,224,894 in overall spending down from FY 2018's \$198,137,459.

Some highlights of the budget are as follows:

CONSERVATIVE REVENUE ESTIMATES

We estimate neither a major increase nor decrease in General Fund revenues for FY 2019. As a community, we are experiencing stable building permit fees, court fines and forfeitures, and franchise fees. Though most of our revenue streams appear to be trending upward, we would rather err on the side of caution in our forecasts, thus protecting the City should there be any changes in the economic climate. See the graph below for revenue trends.



FOCUS ON PUBLIC SAFETY

One of the core functions of the City is to provide both fire and police services to our residents. Lehi's population has increased over 23% since 2010. As Lehi continues to grow, it has become necessary to start looking at developing a new Police Station. Public Safety expenditures include \$1,080,710 for the design of the new Police Station. This money will be reimbursed to the General Fund through the issuance of bonds in the 2020 fiscal year. This new space will help the Police Department better serve the residents of Lehi. the new police station will break ground in FY 2020.

PARK DEVELOPMENT

While parks development continues to be a priority for the City, the Parks Impact Fee Fund must be replenished before we are able to take on new major projects. Park impact fees are collected on new development to account for the demand on services from that particular development. We forecast approximately \$2 million a year in park impact fees. During FY 2019 we are funding these two new parks: Shadow Ridge Park and Monument Park. With the exception of some trail development and improvements funded partially by grants, any additional projects will be on hold until impact fee funds are available. Included in the trail development is a mountain bike trail.



CAPITAL PROJECTS

In addition to the Police Station and parks development, several other capital projects are included in this budget. We are funding a substation upgrade, four water storage or delivery support facilities, and four transportation improvement projects (not including the I-15 Technology Corridor). This includes beginning Dry Creek Reservoir which will become a fishing and family facility. Our capital projects are focused on infrastructure, and most of these projects are in response to growth.

The Lehi Power building was completed in FY 2018. Additional generators may be purchased in future years.

STAFFING LEVELS

The FY 2019 budget includes an overall increase of 4 full-time employees. The majority of the increase is to provide additional employees for Inspections. Lehi's growth rate over the last few years has caused dramatic changes in the infrastructure and utilities provided to our residents. These positions are required to meet the demands created from the growth. Additional part-time employees will be added as well.

The new positions include one (1) recreation employee, two (2) building employees, and one (1) water employee. A complete staffing document is available in Appendix A in this document. These positions are important for the residents for multiple reasons. The recreation program coordinator and building inspectors are needed as a result of growth, and the storm water employee is needed for storm water pollution prevention.

TAX AND RATE INCREASES

This budget proposes no increase in property tax rates or utility fees. However, we are currently examining culinary water and pressurized irrigation rates to determine their adequacy in meeting the current demands of capital projects.

PROPOSED REVENUE BONDS

While we have been able to maintain our current infrastructure in the face of our rapid growth, the City is faced with mounting infrastructure needs for both culinary water and pressurized irrigation. We are proposing revenue bonds to help pay for the construction and development of these necessary projects. We will not need to increase fees to service the debt associated with this bond.



CONCLUSION

It is a wonderful time to live in Lehi and to be at the forefront of the growth along the Wasatch Front. With all of our success comes the pains associated with growth. However, we believe this budget will address our most pressing needs without overburdening the citizens and businesses in Lehi.

Respectfully,

Mayor Mark Johnson

COMBINED FUND REVENUES

FUND	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY2018	APPROVED FY2019	PERCENT CHANGE
General	\$ 30,787,901	\$ 33,789,008	\$ 36,737,358	\$ 36,678,228	-0.16%
Capital Projects	4,249,414	6,610,007	3,464,015	1,165,962	-66%
Class C Roads	1,790,053	2,169,616	1,952,500	2,150,000	10%
Liquor	46,924	51,674	60,000	60,000	0%
CDBG	670,257	102,942	225,000	160,000	-29%
Payment In-Lieu	361,341	294,543	450,000	450,000	0%
Buildings & Grounds	455,440	1,143,957	719,020	1,540,622	114%
IT	697,309	956,553	1,078,461	1,068,442	-1%
Fleet	2,153,735	2,633,561	2,224,747	1,919,518	-14%
Risk Management	619,479	1,452,362	1,031,403	1,037,654	1%
Legacy Center	5,292,499	4,084,977	5,246,675	5,759,297	10%
Outdoor Pool	401,464	531,397	339,780	324,980	-4%
Culinary Water	5,693,116	9,139,915	6,365,000	5,165,000	-19%
Sewer	10,828,119	12,760,970	7,825,000	8,025,000	3%
Electric	33,299,411	37,040,506	35,650,000	36,199,846	2%
Garbage	2,208,785	2,312,697	2,418,000	2,418,000	0%
Pressurized Irrigation	5,706,380	8,415,568	6,364,751	2,876,374	-55%
Drainage	3,290,355	6,318,791	1,762,899	1,692,211	-4%
Fire Impact Fees	546,961	256,886	5,401,000	401,000	-93%
Parks Impact Fees	3,153,116	5,253,169	2,101,850	2,596,700	24%
Police Impact Fees	200,487	752,624	300,000	1,380,710	360%
Road Impact Fees	2,045,264	2,283,624	23,015,000	25,445,000	11%
Culinary Water Impact Fees	762,256	1,135,867	4,025,000	7,125,000	77%
Sewer Impact Fees	343,934	419,623	620,000	620,000	0%
Electric Impact Fees	2,979,837	2,468,216	21,035,000	6,870,000	-67%
Pressurized Irrigation Impact Fees	687,129	975,958	3,325,000	15,125,000	355%
Drainage Impact Fees	347,597	354,763	955,000	1,085,000	14%
Millpond RDA	438,649	349,061	950,000	342,500	-64%
IM Flash RDA	9,161,503	10,879,090	20,000,000	20,000,000	0%
Thanksgiving Park EDA	172,703	273,508	300,000	300,000	0%
Adobe EDA	651,679	653,773	675,000	675,000	0%
Outlets at Traverse CDA	959,469	603,965	1,195,000	1,195,000	0%
Xactware	168,764	305,692	325,000	325,000	0%
TOTAL REVENUES	\$ 131,171,321	\$ 156,774,863	\$ 198,137,459	\$ 192,177,044	-3%

Description of Major Changes:

- **Buildings & Grounds:** The increase in this fund resulted from the General Government Buildings Fund being rolled into the Buildings & Grounds Fund.
- **Police Impact Fees:** The increase in this fund is due to the design of a new Public Safety building.
- **Pressurized Irrigation Impact Fees:** The increase in this fund represents estimated bond proceeds for a proposed revenue bond. This bond will complete major infrastructure that is needed because of the City's rapid growth.

COMBINED FUND EXPENDITURES

FUND	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	APPROVED FY 2019	PERCENT CHANGE
General	\$ 31,160,013	\$ 34,656,745	\$ 36,737,358	\$ 36,678,228	-0.16%
Capital Projects	2,203,528	3,661,019	3,585,538	1,165,962	-67%
Class C Roads	1,933,812	2,804,048	1,952,500	2,150,000	10%
Liquor	46,924	51,674	60,000	60,000	0%
CDBG	-	102,942	225,000	160,000	-29%
Payment In-Lieu	-	-	450,000	450,000	0%
Buildings & Grounds	610,515	762,993	719,020	1,540,622	114%
IT	727,696	731,257	1,078,461	1,068,442	-1%
Fleet	1,802,206	1,998,480	2,224,747	1,919,518	-14%
Risk Management	777,873	902,127	1,031,403	1,037,654	1%
Legacy Center	4,760,239	4,820,530	5,246,675	5,759,297	10%
Outdoor Pool	275,548	415,751	339,780	324,980	-4%
Culinary Water	4,267,297	6,150,574	6,365,000	5,165,000	-19%
Sewer	8,325,768	9,473,700	7,825,000	8,025,000	3%
Electric	27,012,499	28,409,168	35,650,000	36,199,846	2%
Garbage	2,133,488	2,310,261	2,418,000	2,418,000	0%
Pressurized Irrigation	2,985,979	3,347,561	6,439,751	2,876,374	-55%
Drainage	1,671,113	1,965,193	1,762,899	1,692,211	-4%
Fire Impact Fees	132,450	5,426,608	5,401,000	401,000	-93%
Parks Impact Fees	5,355,095	8,708,841	2,101,850	2,596,700	24%
Police Impact Fees	70,510	1,429,510	300,000	1,380,710	360%
Road Impact Fees	1,902,352	3,123,889	23,015,000	25,445,000	11%
Culinary Water Impact Fees	17,477	82,716	4,025,000	7,125,000	77%
Sewer Impact Fees	12,413	58,732	620,000	620,000	0%
Electric Impact Fees	18,855	4,193	21,035,000	6,870,000	-67%
Pressurized Irrigation Impact Fees	11,977	64,877	3,325,000	15,125,000	355%
Drainage Impact Fees	5,141	3,653	955,000	1,085,000	14%
Millpond RDA	70,000	822,786	950,000	342,500	-64%
IM Flash RDA	9,186,379	10,879,090	20,000,000	20,000,000	0%
Thanksgiving Park EDA	172,703	273,508	300,000	300,000	0%
Adobe EDA	651,679	653,773	675,000	675,000	0%
Outlets at Traverse CDA	959,469	603,965	1,195,000	1,195,000	0%
Xactware	168,764	305,692	325,000	325,000	0%
TOTAL EXPENDITURES	\$ 109,429,762	\$ 135,005,856	\$ 198,333,982	\$ 192,177,044	-3%
TOTAL SURPLUS (DEFICIT)	\$ 21,741,559	\$ 21,769,007	\$ (196,523)	-	-

COMBINED FUND SUMMARY



- Impact Fees - 31.6%
- General Fund - 19.1%
- Electric - 18.8%
- Redevelopment Agency - 11.9%
- Water Services - 9.2%
- Legacy Center/ Outdoor Pool - 3.2%
- Internal Services - 2.9%
- Capital Projects - 0.6%
- Garbage - 1.3%
- Grants and Other Funds - 1.5%



Photo Credit: Julie Loveridge

GENERAL FUND SUMMARY

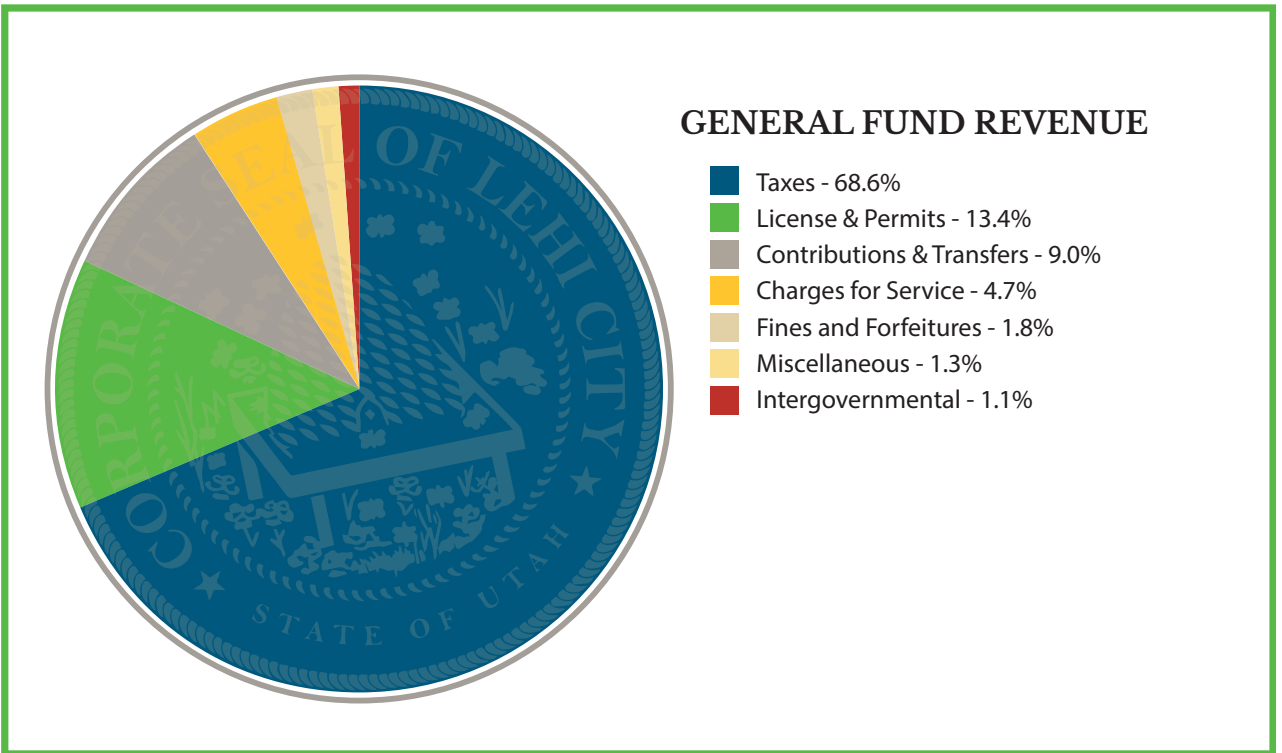
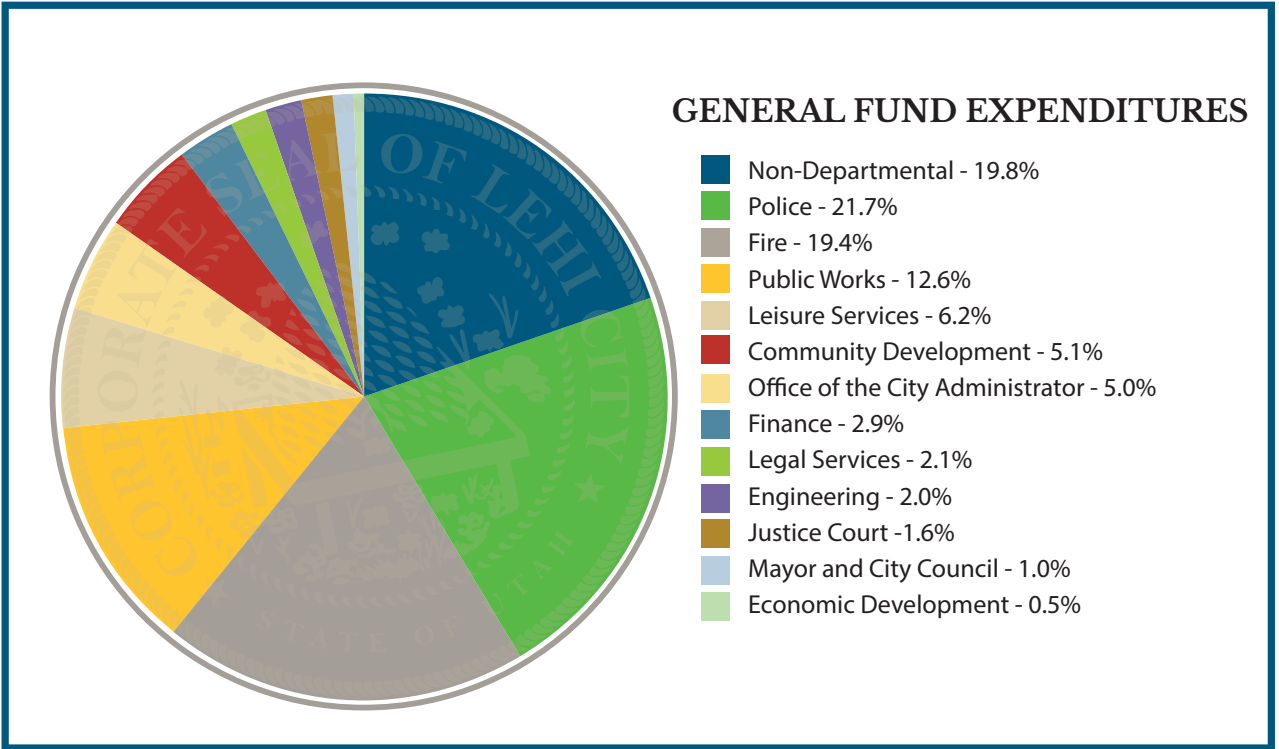
	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	APPROVED FY 2019	PERCENT CHANGE
Revenues:					
Taxes	\$ 21,936,402	\$ 23,851,693	\$ 24,505,000	\$ 25,175,000	3%
License & Permits	4,196,642	4,539,888	4,910,000	4,910,000	0%
Intergovernmental	132,548	183,044	557,546	393,000	-30%
Charges for Service	1,105,505	1,813,100	1,526,500	1,737,100	14%
Fines & Forfeitures	668,151	629,104	657,500	655,000	-0.4%
Miscellaneous	720,877	556,664	566,083	493,000	-13%
Contributions & Transfers	2,027,776	2,215,515	4,014,729	3,315,128	-17%
TOTAL REVENUES	\$ 30,787,901	\$33,789,008	\$ 36,737,358	\$ 36,678,228	-0.16%
Expenditures:					
Justice Court	\$ 682,495	\$ 699,828	\$ 661,000	579,702	-12%
City Recorder	228,282	155,529	261,905	177,263	-32%
Administration	712,105	855,413	1,064,060	1,072,862	1%
Human Resources	235,208	214,625	273,698	279,686	2%
Treasury	441,396	405,173	493,844	510,441	3%
Finance	483,744	513,186	557,658	570,326	2%
Mayor & City Council	273,301	291,525	302,382	349,541	16%
Legal Services	500,680	492,525	582,477	602,250	3%
Emergency Management	11,805	38,131	66,250	66,250	0%
General Government Buildings	507,028	638,237	752,363	-	-100%
Code Enforcement	120,244	105,959	125,758	136,308	8%
Police	5,993,433	6,655,365	7,387,454	7,647,368	4%
Fire	4,286,101	4,954,510	6,058,090	7,037,977	16%
Planning & Zoning	705,864	639,187	776,579	810,788	4%
Animal Control	155,431	167,471	169,245	186,997	10%
Development Services	669,603	760,534	916,682	1,064,841	16%
Economic Development	169,691	178,091	177,952	190,950	7%
Streets & Public Improvements	1,181,072	1,292,859	1,479,430	1,568,313	6%
Public Works Administration	169,267	238,281	248,772	259,446	4%
Engineering	572,099	695,822	700,066	747,547	7%
Parks	2,015,136	1,951,101	2,266,149	2,346,471	4%
Community Events	325,376	361,226	482,700	474,700	-1%
Senior Services	135,676	176,170	238,513	310,922	30%
Library	1,149,020	1,245,178	1,271,961	1,336,277	5%
Literacy Center	261,601	256,913	317,236	339,222	7%
Cemetery	415,614	385,537	463,589	459,637	-1%
Museum	270,580	312,110	320,431	299,750	-6%
Non-Departmental	8,488,161	9,976,259	8,321,114	7,252,394	-13%
TOTAL EXPENDITURES	\$ 31,160,013	\$ 34,656,745	\$ 36,737,358	\$ 36,678,228	-0.16%
TOTAL SURPLUS (DEFICIT)	\$ (791,687)	\$ (867,737)	\$ -	\$ -	-

GENERAL FUND REVENUE DETAIL

GENERAL FUND REVENUE DETAIL	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	APPROVED FY 2019
Taxes:				
Current Property Taxes	\$ 8,007,053	\$ 8,850,629	\$ 8,600,000	\$ 9,000,000
911 Tax (pass through)	334,967	335,808	325,000	325,000
General Sales Tax	8,707,741	10,114,232	10,900,000	11,120,000
Franchise Taxes	4,131,334	3,781,066	4,000,000	4,000,000
Cell Phone Taxes	600,761	581,831	500,000	550,000
Innkeeper Taxes	154,546	188,127	180,000	180,000
TOTAL TAXES	\$ 21,963,402	\$ 23,851,693	\$ 24,505,000	\$ 25,175,000
License & Permits:				
Business Licenses	\$ 109,007	\$ 112,871	\$ 115,000	\$ 115,000
Building Permits	2,137,871	2,225,329	2,500,000	2,500,000
Plan Review	1,368,827	1,449,598	1,500,000	1,500,000
Micron Plan Review & Inspection	-	75,000	75,000	75,000
Inspection Fees	576,273	672,894	700,000	700,000
State 1% Building Permit Fees	4,664	4,196	20,000	20,000
TOTAL LICENSE & PERMITS	\$,196,642	\$ 4,539,888	\$ 4,910,000	\$ 4,910,000
Intergovernmental Revenues:				
Grants	\$ 12,400	12,900	\$ 70,000	\$ 70,000
Fire Department Grant	3,200	9,723	254,546	80,000
County Recreation Grant	9,600	-	30,000	30,000
State Grant	22,113	46,678	75,000	75,000
Senior Citizen Building Rental Income	4,307	2,775	5,000	5,000
Senior Citizen Income	29,992	27,786	40,000	50,000
Alpine District/Police Reimbursement	34,000	68,000	68,000	68,000
County Fire Allocation	16,936	15,182	15,000	15,000
TOTAL INTERGOVERNMENTAL REVENUES	\$ 132,548	\$ 183,044	\$ 557,546	\$ 393,000
Charges For Services:				
Library Receipts	\$ 68,108	\$ 57,035	\$ 70,000	\$ 70,000
Library Video Rental Fees	24,186	21,176	25,000	25,000
Special Police Revenue	46,279	75,289	50,000	50,000
Sale of Cemetery Lots	180,205	151,550	130,000	130,000
Headstone Setting Fee	4,305	4,515	4,500	4,500
Cemetery Burial Fees	55,775	63,000	52,000	52,000
Fire Fees	74,736	134,738	185,000	195,600
Passport	-	-	10,000	10,000
Ambulance Fees	651,911	1,305,797	1,000,000	1,200,000
TOTAL CHARGES FOR SERVICES	\$,105,505	\$ 1,813,100	\$ 1,526,500	\$ 1,737,100

GENERAL FUND REVENUE DETAIL (CONTINUED)

GENERAL FUND REVENUE DETAIL	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	APPROVED FY2019
Fines & Forfeitures:				
Court Fines & Forfeitures	\$ 664,311	\$ 628,434	\$ 650,000	\$ 650,000
Enforcement Fees	3,840	670	7,500	5,000
TOTAL FINES & FORFEITURES	\$ 668,151	\$ 629,104	\$ 657,500	\$ 655,000
Miscellaneous Revenues:				
Interest Earnings	\$ 70,272	\$ 96,891	\$ 60,000	\$ 60,000
Traffic School	32,435	23,550	33,000	33,000
Park Rental	30,450	23,290	42,000	42,000
Portable Stage Rental	-	2,690	5,500	5,500
Cellular One Tower/Park Fee	79,668	66,916	65,000	65,000
Sale of Fixed Assets	47,450	13,577	28,024	10,000
Sale of Materials	148	128	500	500
Sale of History Books	107	89	500	500
Frances Comer Trust Donations	245	-	2,750	2,750
Literacy Center Revenue	7,000	537	3,250	3,250
Miss Lehi Revenue	8,898	11,505	21,000	21,000
Lehi Roundup Revenue	43,129	29,677	64,500	64,500
Miscellaneous Revenue Contractors	61,938	94,292	50,000	50,000
Museum Receipts	33,008	39,916	1,884	-
Alpine School District Rec Fee	13,174	-	31,677	15,000
Office Building Rental Fee	28,539	56,486	40,000	40,000
Miscellaneous Revenue	264,416	97,120	116,498	80,000
TOTAL MISCELLANEOUS REVENUES	\$ 720,877	\$ 556,664	\$ 566,083	\$ 493,000
Contributions & Transfers:				
Allocation from Water & Sewer	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000
Allocation from Electric	265,920	265,920	266,000	266,000
Transfer from RDAs	1,296,856	1,484,595	1,500,000	1,500,000
Fund Balance Re-appropriation	-	-	1,783,729	1,084,128
TOTAL CONTRIBUTIONS & TRANSFERS	\$ 2,027,776	\$ 2,215,515	\$ 4,014,729	\$ 3,315,128
TOTAL GENERAL FUND REVENUES	\$ 30,787,901	\$ 33,789,008	\$ 36,737,358	\$ 36,678,228





BUDGET OVERVIEW



AS UTAH'S SIXTH OLDEST CITY, LEHI IS RICH IN PIONEER AND OLD WEST HISTORY.

Originally settled by Mormon pioneers, Lehi has been known as Sulphur Springs, Snow's Springs, Dry Creek, and Evansville. It was incorporated as Lehi City in 1852. The Overland Stagecoach Route, the Pony Express Trail, and the Transcontinental Telegraph all passed through or near Lehi during the peak of their use.

According to the U.S. Census Bureau, Lehi is the 5th fastest growing city in Utah County since the 2010 census. Lehi has more than doubled in size since 2000, with population estimates approaching 63,000 residents. Lehi is quickly becoming a premier technology and commercial center along the Wasatch Front. Several landmark companies call Lehi home, including Adobe, I.M. Flash, Xactware, Microsoft, Vivint, and Xango. Lehi is also home to a wide variety of retail stores and restaurants. Thanksgiving Point, a unique destination offering museums, botanical gardens, shopping, restaurants, and other entertainment options highlights all that Lehi has to offer.

Lehi is a beautiful place to live and work. Utah Lake is located just to the south, with the picturesque Jordan River running through the City. Lehi is surrounded by the Wasatch Mountains on the East and the White Mountains and Oquirrh Mountains on the West. Lehi's beautiful natural surroundings provide easy access to hiking, mountain biking, fishing, camping, skiing, hunting, and many other outdoor activities.

Lehi operates under a six-member council form of government. Policy making and legislative authority are vested in a governing council consisting of the mayor and five city council members, each elected at large to serve four-year, staggered terms. The governing council is responsible, among other things, for passing ordinances and resolutions, adopting the budget, appointing committees, and hiring the City's administrator, recorder, and treasurer. The City's administrator is responsible for working with the mayor to carry out the policies and ordinances of the governing council, overseeing the day-to-day operations of the government, and appointing heads of the City's operational departments.

The City provides a full range of services, including police and fire protection, construction and maintenance of roads, parks, commercial and residential building inspection, recreational opportunities (including a recreation center, indoor pool, and outdoor pool), and many cultural events. The City also owns and operates a culinary water system, a secondary water system, a wastewater system, a storm water system, an electrical distribution system, solid waste collection, and an emergency medical service.

Indeed, Lehi City is pioneering Utah's future!

DEMOGRAPHIC SNAPSHOT

62,712

LEHI CITY POPULATION

24.7

MEDIAN AGE

\$81,013

MEDIAN HOUSEHOLD INCOME

3.91

AVERAGE HOUSEHOLD SIZE

14,379

TOTAL HOUSING UNITS

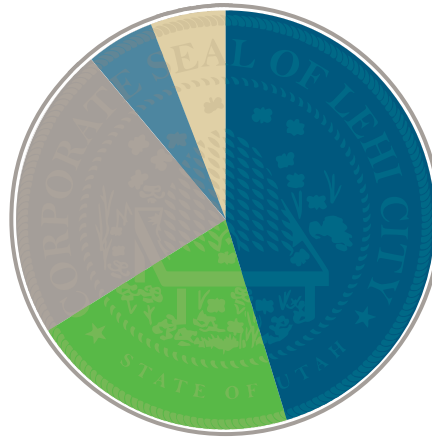
80.3%

HOMEOWNERSHIP RATE

2.9%

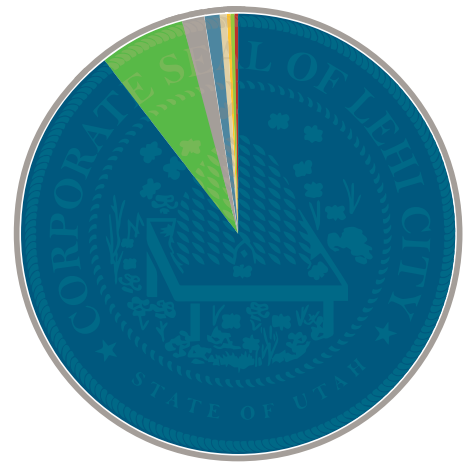
COUNTY UNEMPLOYMENT RATE

Sources: Census Bureau; Bureau of Labor Statistics

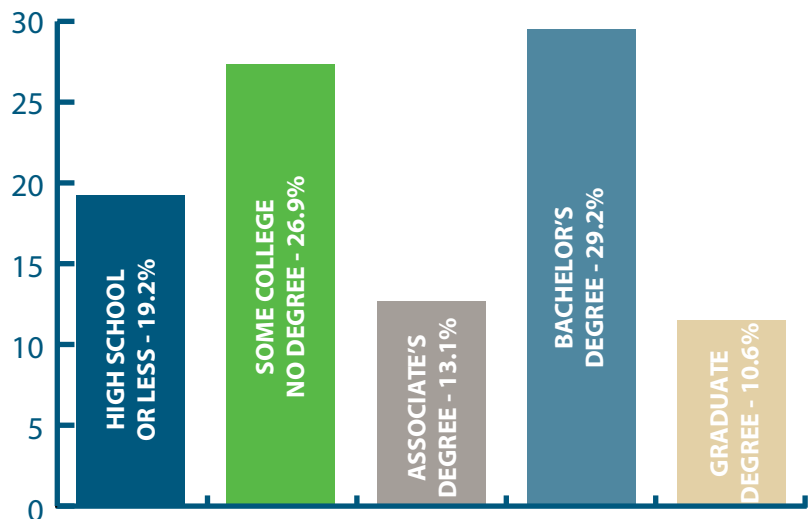


POPULATION BY AGE

- White - 89.5%
- Hispanic/Latino - 6.5%
- Two or More Races - 1.7%
- Asian - 1.0%
- American Indian - 0.5%
- Pacific Islander - 0.2%
- Black/African Amer. - 0.1%
- Other - 0.5%

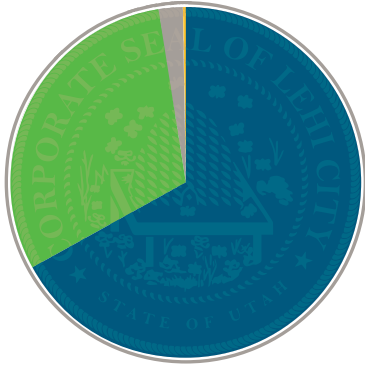


POPULATION BY RACE

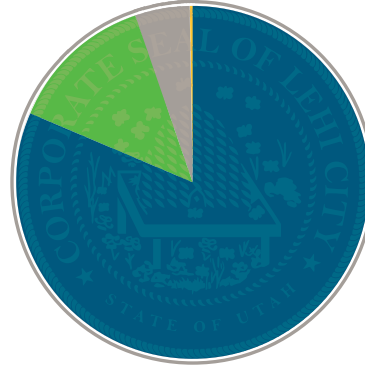


POPULATION EDUCATIONAL ATTAINMENT

ECONOMIC PROFILE



- Employed (Civilian) - 67.0%
- Not in Labor Force - 30.5%
- Unemployed (Civilian) - 2.2%
- Armed Forces - 0.2%



- Private Wage - 81.6%
- Government - 13.2%
- Self-Employed - 5.0%
- Unpaid Family Worker - 0.2%

EMPLOYMENT STATUS

EMPLOYER	RANGE OF EMPLOYEES
IM Flash	1,000-1,999
Adobe	1,000-1,999
Young Living	1,000-1,999
Vivint Solar	1,000-1,999
Alpine School District	850-1,800
Ancestry	500-999
Xactware	500-999
Younique	500-999
Workfront	500-999
Solutionreach	500-999
Entrata	500-999

CLASS OF WORKER



PRINCIPAL EMPLOYERS



TAXPAYER

- Audi Lehi
 - Cabela's
 - Costco
 - Harmon's
 - Jack B Parson Co.
 - Lehi City
 - Lowe's
 - Macey's
 - Smith's
 - USTC Motor Vehicle
- COMBINED % OF TOTAL LEHI SALES TAX
39.89%

PRINCIPAL SALES TAX PAYERS

CITYWIDE GOALS & OBJECTIVES

In February 2018 the City Council and administration reviewed their long-term goals and objectives for Lehi City based on the book “The One Thing,” by Gary W. Keller and Jay Papasan. The purpose of the program is for the City Council to identify the one goal they would like to achieve in the future. In turn, leaders at each level of the city’s administrative departments will implement short-term goals that assist in achieving that long-term goal.

Five Year Goal	Mayor and City Council
One Year Goal	City Administrator and Department Directors
Monthly Goals	Mid-Level Managers
Daily & Weekly Goals	Individual Employees

As part of the FY 2019 City Council Budget Retreat, the Mayor and City Council described their hopes for the future of Lehi. They illustrated a city that focuses on providing quality programs and resources to families, remembering its past, and paving the path for future generations. Several goals were established including a General Plan update, a new Police Station, a Downtown Revitalization Plan, and an Arts Center.

When creating the City’s long-term goal, the City Council and administration considered the results of the 2018 Resident Satisfaction Survey. The results of the survey are summarized on pages 27-28.



Develop a Cutting Edge, Family-Centric Community

This budget document is designed to illustrate departmental goals in relation to the City Council’s long-term goal and identify strategies and performance measures that correspond with that goal. Department goals, strategies, and performance measures can be found in the sections for each respective department throughout this document. The department goal will be illustrated under the “One” icon shown above. Also, all department goals are located on the following page.



Develop a Cutting Edge, Family-Centric Community

OFFICE OF THE CITY ADMINISTRATOR

Create a more efficient organization through the use of improved technology and data-driven decisions.

COMMUNITY DEVELOPMENT

Update the Land Use Element of the General Plan.

ECONOMIC DEVELOPMENT

Promote Lehi City as the #1 location for high-wage jobs, retail shopping experience, entertainment opportunities, and affordable housing to facilitate growth and a higher quality of life for Lehi residents.

ENGINEERING

Convert the Jordan River Reservoir into a family, fishing facility while augmenting the water resources of Lehi City.

FINANCE

Effectively manage and safeguard the resources and assets by providing accurate and timely information in accordance with generally accepted principles and the Government Accounting Standards Board.

FIRE

Deliver a high level of professional service to the community while enhancing public education and community relations.

JUSTICE COURT

Implement evidence-based sentencing practices and utilize effective community resources for convicted defendants in an effort to reduce recidivism in the criminal justice system and effect positive change and reparation.

LEGAL SERVICES

Safeguard the rights and interests of Lehi families by (1) vigorously prosecuting crime, (2) managing claims and litigation to protect tax dollars, and (3) defending public policies advanced by Lehi's elected representatives.

LEISURE SERVICES

Provide high-quality programs and services designed for Lehi families.

POLICE

Provide professional police services focused on citizen engagement and transparency.

POWER

Use technology and improved infrastructure to provide safe, reliable power.

PUBLIC WORKS

Maintain the city's infrastructure and facilities at the lowest cost and highest level of efficiency through cutting-edge technology, innovative solutions, and strong leadership.

WATER

Complete the new Jordan Willow P.I. Reservoir and stock it with fish for recreational use.

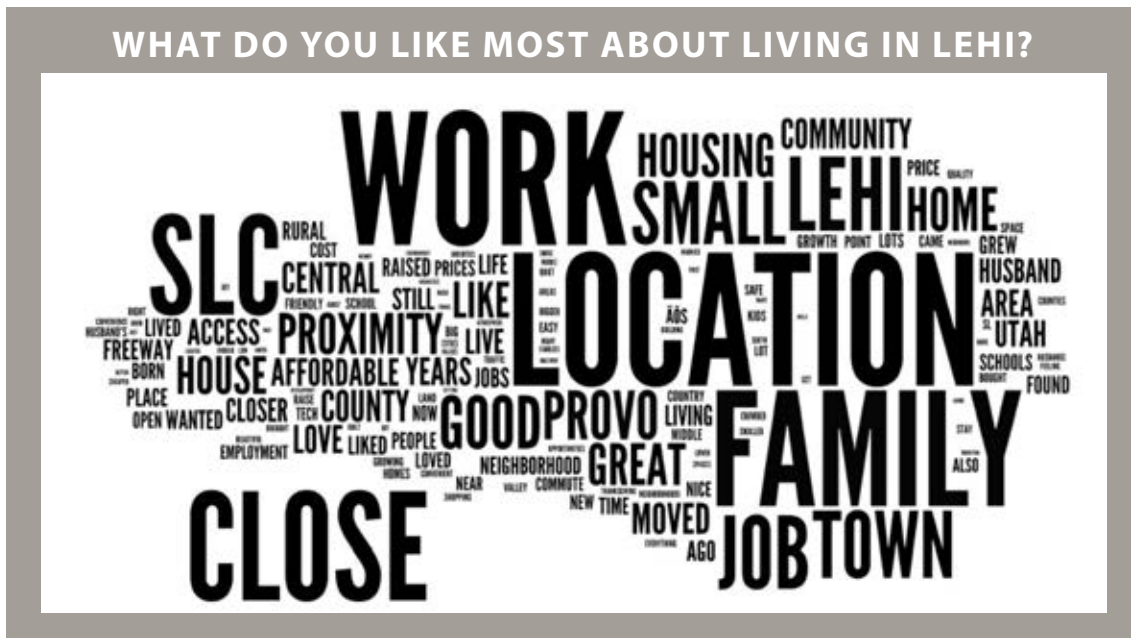
RESIDENT PRIORITIES

Lehi City conducts an official resident survey annually to collect valuable feedback on City operations and input on the policy direction of the City. The City conducted its most recent resident survey in March 2018. The results of this survey were an integral part of the strategic planning retreat held at the beginning of the budget process in February 2018.

The FY 2018 survey was completed by Y2 Analytics. The survey was conducted via email and gathered information regarding resident satisfaction and perceptions of the management and maintenance of the City. A sample of the survey results are included below.

WHY LEHI?

Residents were asked questions about why they choose to live in Lehi. The majority of those surveyed enjoy most the location of Lehi and it's proximity to other areas of the Wasatch Front. Residents believe Lehi offers work opportunities, and feel Lehi is a great place to raise a family.



80

Lehi residents on average rated quality of life in Lehi City 80 (on a scale of 0-100).

92%

The percent of Lehi residents who feel safe living in Lehi.

89%

The percent of Lehi residents who feel Lehi is a great place to raise a family.

CITY SERVICES

Residents rated the services they receive in our community based on the value received for their tax dollars, the quality of services provided, satisfaction with specific programs, and overall management. The highest rated service provided is Fire and Emergency Medical and the lowest rated service is Planning and Zoning. Overall, 74 percent of residents feel they receive a good value for their tax dollars and the City does a good job managing those services.

74%

The percent of Lehi residents who rate the service received for their tax dollar as good or excellent.

69%

The percent of Lehi residents that believe Lehi provides the right city services.

73%

The percent of Lehi residents who think Lehi does a good job managing city services.

Lehi residents rated city services on a scale of 0 to 100, with 0 meaning they are completely dissatisfied, and 100 meaning completely satisfied. The average rating is listed below.

Police Services	83	Parks and Open Spaces	66
Fire and Emergency Medical Services	86	Community Events	75
Animal Control Services.....	72	Aquatic and Fitness Center.....	73
Garbage Collection.....	84	Water Conservation Efforts.....	65
Recycling Program.....	75	Culinary (drinking) Water	78
Snow Removal Services	69	Adult Recreation Programs.....	67
Surface Maintenance on City Streets.....	59	Youth Recreation Programs.....	75
Utility Billing.....	80	Senior Citizen Programs.....	73
Sidewalk Maintenance	65	Planning and Zoning	49
Street Lighting.....	64	Emergency Preparedness.....	70
City Code Enforcement	62		

ISSUES FACING LEHI CITY

Residents were asked about the major issues facing Lehi City, both today and in the future. The majority of residents feel growth and traffic are the most important issues for the City to address.

WHAT IS THE MOST IMPORTANT ISSUE FACING LEHI *TODAY*?



WHAT IS THE MOST IMPORTANT ISSUE FACING LEHI IN THE *FUTURE*?



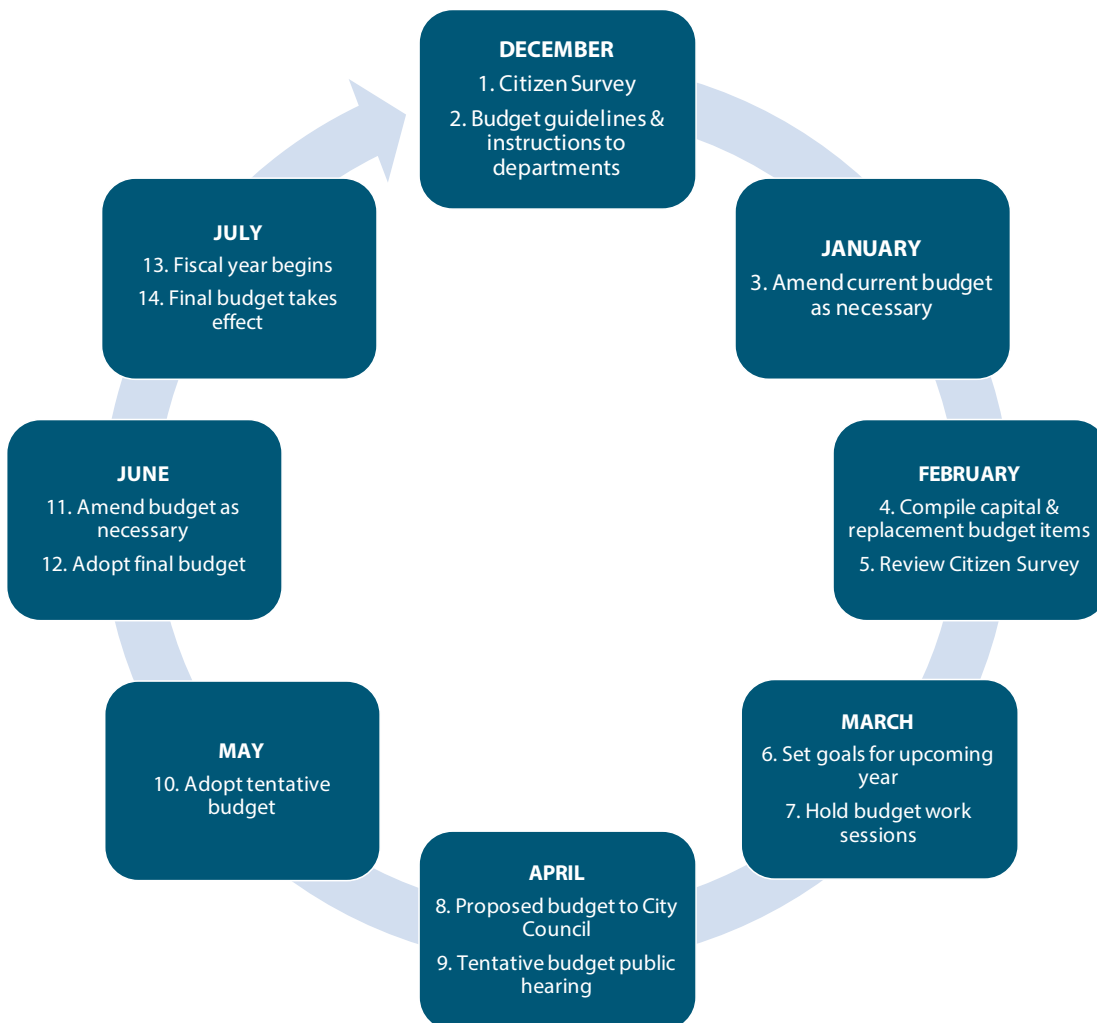
The complete FY 2018 Resident Survey can be found on Lehi City's website at www.lehi-ut.gov/government/administration/pr/.

BUDGET PROCESS

Lehi City's budget operates on a fiscal year, from July 1 to June 30 of each year. The City Council approves the final budget in June and it takes effect on July 1. The process begins in December when the Finance Department issues budget guidelines and instructions to each department, including overall goals, priorities, and budget limits. The Citizen Survey process also begins annually in December to determine service satisfaction levels and what residents are willing to pay for regarding specific services (price of government). This allows residents to have a voice in creating spending priorities for the City.

In January, the City Council amends the budget to readjust spending priorities for any unforeseen budgetary issues. In February, each department submits personnel requests, capital improvements, and replacement budget items to the Finance Department. In March, the budget team, consisting of the Mayor, City Administrator, Assistant City Administrator, Assistant to the City Administrator, and the Finance Department, begin meeting with each department to review personnel requests, capital improvements, and replacement budget items. These budget requests are then prioritized by the budget team to determine inclusion in the tentative budget.

The Finance Department drafts a tentative budget in April. The tentative budget is presented to the City Council and citizens of Lehi during the last City Council meeting in May. The City Council then holds public work sessions with City staff to review the tentative budget and make amendments as necessary. After necessary changes have been made and the numbers are finalized, the final budget is presented to the City Council. The final budget must be adopted by the last City Council meeting in June for the following fiscal year.



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 the following guiding principles:

- 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.
- 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.
- 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 any 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.).
- 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.



Photo Credit: Paul Baird

The City conducts its financial affairs with policies that are based on these guiding principles. The principles are reviewed by the budget team and City Council in making all budgetary decisions. These policies are stated in the following sections discussing the budget process, financial structure, revenue, debt, and capital projects.

BUDGET AMENDMENTS AND MANAGEMENT

Once adopted, the budget can be amended by subsequent City Council action. The City Council can approve reductions in or reallocations of departmental appropriations upon recommendation of the City Administrator and Finance Director; however, appropriations cannot be increased in a governmental fund without a public hearing. The Finance Director can approve the transfer of unexpended appropriations from one expenditure account to another in the same department.

The Finance Department prepares and distributes a monthly budget report by the 15th day of the following month. The report mirrors the financial schedules contained in this budget book and includes current month expenditures, year-to-date expenditures, encumbrances, year-to-date budget, year-to-date variances, the annual budget, and the remaining budget.

The departmental budget within a given fund, as determined by Utah State law, is the level for which expenditures may not legally exceed appropriations. The City Council must also approve any expenditure exceeding appropriations for all capital projects. All unexpended budget appropriations lapse at the end of the budget year.

FINANCIAL STRUCTURE

The backbone of City operations is the various departments within the City. The departments are organized into groups with similar functions or programs to manage operations more efficiently. The City's financial structure is organized into various funds within departments used for accounting and reporting. This provides a framework for the budget that is conceptually easier to understand. The majority of this document is organized by department to provide budgetary information.

The following is a brief description of the funds that make up the City's financial structure:

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		
GENERAL FUND	CAPITAL PROJECT FUND	SPECIAL REVENUE FUND	REDEV. AGENCY FUND	ENTERPRISE FUNDS		INTERNAL SERVICE FUNDS
Department Funds	Fire Impact Fee	Legacy Center	Adobe Area	Culinary Water Fund	Culinary Impact Fee	Building & Grounds
Class C Roads	Parks Impact Fee	Outdoor Pool	IM Flash Micron	Drainage Fund	Drainage Impact Fee	Fleet
Liquor Allotment	Police Impact Fee		Millpond Area	In Lieu Fee	Garbage Fund	Information Technology
CDBG Fund	Roads Impact Fee		Outlets at Traverse Area	Electric Fund	Electric Impact Fee	Risk Management
			Thanksgiving Park Area	Sewer Fund	Sewer Impact Fee	
				Pressurized Irrigation Fund	P.I. Impact Fee	
				Museum Fund		

A matrix showing the relationship between the funds outlined above and the operational departments can be found on pages 33 and 34.



GOVERNMENTAL FUNDS

General Fund: This fund accounts for all financial resources necessary to carry out basic governmental activities for the City that are not accounted for in another fund. The General Fund supports essential city services such as police and fire protection, street maintenance, libraries and parks and open space maintenance. General Fund revenue is collected from taxes (property, sales, and franchise), license and permits, service fees, fines, grants, and other various sources. The Class C Roads and Liquor Allotment funds account for the State's excise taxes, which are restricted for street maintenance and DUI enforcement.

Community Development Block Grant (CDBG) Fund: The CDBG program is federally awarded program that provides grants for local community development activities. CDBG funds can be used for affordable housing, anti-poverty programs, and infrastructure development. The city prioritizes projects and improvements to determine how to use these funds.

Capital Project and Impact Fee Funds: These funds provide financial resources for the acquisition or construction of major capital improvement projects for governmental-type activities.

Special Revenue Funds: These funds are used when revenue is legally restricted to expenditures for specified purposes. The Legacy Center Fund and the Outdoor Pool Fund have legally restricted revenue and are categorized as special revenue funds.

Redevelopment Agency Funds: Community redevelopment and economic development project areas are financed by incremental taxes collected for the properties in development. Redevelopment Agency Funds account for the tax revenue that is used to pay debt from improving project infrastructure. Currently there are five RDA Funds in Lehi City.



PROPRIETARY FUNDS

Enterprise Funds: These funds are used for specific operations that provide goods and services primarily financed with user fee revenue. These operations are similar to private business enterprises. Lehi City's seven enterprise funds include: Culinary Water, Pressurized Irrigation (PI), Sewer, Electric, Garbage, Drainage, and the Museum. Water, PI, Sewer, Electric, and Drainage also have associated Impact Fee Funds for the acquisition and construction of new capital improvement projects.

Internal Service Funds: These funds finance commodities or services provided by one program that benefit other programs within the City. Costs are reimbursed by those programs and departments that use the services through these funds. The City's four Internal Service Funds account for fleet, IT, buildings and grounds, and risk management activities.



FUND - OPERATIONAL DEPARTMENT RELATIONSHIP MATRIX

The following matrix shows the relationship between funds and operational departments. Specifically, departments that are funded by each fund have an “X” marked in the fund’s corresponding row. Often, the funds will be associated with specific divisions or sections within operational departments. These relationships are shown in more detail within the budget document.

	DEVELOPMENT SERVICES	POWER	FINANCE	LEGAL SERVICES	JUSTICE COURT	LEISURE SERVICES
GOVERNMENTAL FUNDS						
General Fund	X	X	X	X	X	X
Class “C” Roads						
Liquor Allotment						
CDBG	X					
GOVERNMENTAL PROJECTS AND IMPACT FEE FUNDS						
Capital Projects	X	X	X	X	X	X
Fire Impact Fee						
Parks Impact Fee						
Police Impact Fee						
Roads Impact Fee						
SPECIAL REVENUE FUNDS						
Legacy Center						X
Outdoor Pool						X
REDEVELOPMENT AGENCY FUNDS						
Adobe Area EDA	X					
IM Flash Micron RDA	X					
Millpond Area RDA	X					
Outlets at Traverse CDA	X					
Thanksgiving Park EDA	X					
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Culinary Water						
Culinary Water Impact Fee						
Drainage						
Drainage Impact Fee						
In Lieu Fee						
Pressurized Irrigation						
PI Impact Fee						
Electric		X				
Electric Impact Fee		X				
Garbage			X			
Museum						X
Sewer						
Sewer Impact Fee						
INTERNAL SERVICE FUNDS						
Building & Grounds						
Fleet						
IT						
Risk Management				X		

	OFFICE OF THE CITY ADMIN.	PLANNING	ENGINEERING	PUBLIC WORKS	WATER	POLICE	FIRE
GOVERNMENTAL FUNDS							
General Fund	X	X	X	X		X	X
Class "C" Roads				X			
Liquor Allotment						X	
CDBG			X	X			
GOVERNMENTAL PROJECTS AND IMPACT FEE FUNDS							
Capital Projects	X	X	X	X	X	X	X
Fire Impact Fee							X
Parks Impact Fee				X			
Police Impact Fee						X	
Roads Impact Fee				X			
SPECIAL REVENUE FUNDS							
Legacy Center							
Outdoor Pool							
REDEVELOPMENT AGENCY FUNDS							
Adobe Area EDA							
IM Flash Micron RDA							
Millpond Area RDA							
Outlets at Traverse CDA							
Thanksgiving Park EDA							
PROPRIETARY FUNDS							
ENTERPRISE FUNDS							
Culinary Water					X		
Culinary Water Impact Fee					X		
Drainage					X		
Drainage Impact Fee					X		
In Lieu Fee					X		
Pressurized Irrigation					X		
PI Impact Fee					X		
Electric							
Electric Impact Fee							
Garbage							
Museum							
Sewer					X		
Sewer Impact Fee					X		
INTERNAL SERVICE FUNDS							
Building & Grounds				X			
Fleet				X			
IT	X						
Risk Management							

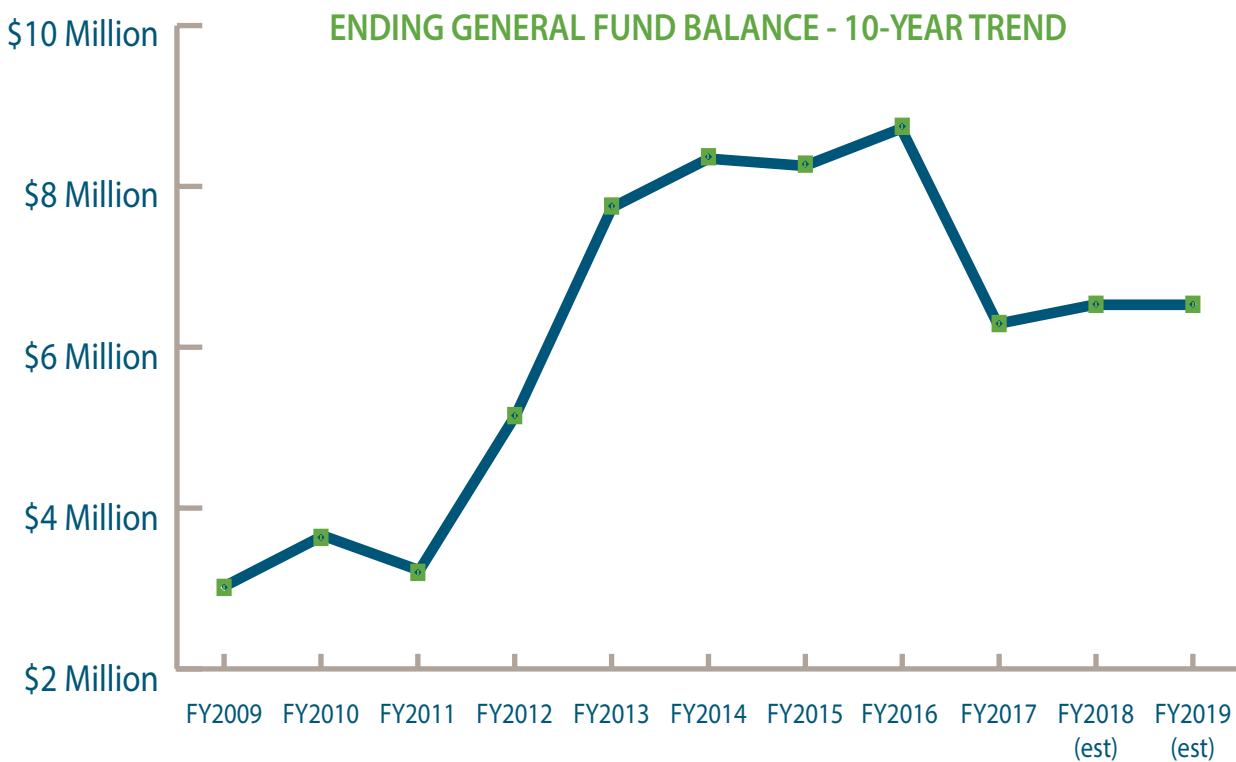
FUND BALANCE & RESERVES

Utah state law allows cities to accumulate retained earnings or fund balances as appropriate in any fund (see U.C.A 10-6-116). However, the law restricts balances in the General Fund as follows: 1) Any fund balance less than 5 percent of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-end excess of expenditures over revenues; 2) Fund balance greater than 5 percent but less than 25 percent may be used for budget purposes; and 3) Any fund balance in excess of 25 percent must be included in the appropriations of the next fiscal year.

Lehi City accumulates fund balances in its various funds for the following purposes:

- To avoid short-term debt that might be needed to provide working capital
- To meet unexpected expenditures as the result of an emergency
- To secure the City's debt and its bond rating
- To accumulate funding for planned capital expenditures including the replacement of capital assets
- To meet the reserve requirements for liabilities already incurred but not yet paid (e.g. Risk Management Fund)

All excess funds are invested consistent with the State Money Management Act. The resultant interest income is used as an additional revenue source in each fund. The chart below shows the history of the fund balance in the General Fund.



GOVERNMENTAL FUND BALANCES

FUND	END FY 2016	END FY 2017	EST FY 2018	APPROVED FY 2019	INCREASE (DECREASE)
General	\$ 8,737,859	\$ 6,293,553	\$ 6,532,306	\$ 6,532,306	\$ 0
Redevelopment Agency	1,497,467	1,023,742	1,023,742	1,023,742	0
Capital Projects	7,959,639	1,090,972	2,915,034	2,570,384	(344,350)
TOTAL GOVERNMENTAL FUNDS	\$ 18,194,965	\$ 8,408,267	\$ 10,471,082	\$ 10,126,432	\$ 765,458

BASIS OF BUDGETING

Budgetary basis is the basis of accounting used to estimate financing sources and uses in the budget. There are three types of budgetary basis accounting: (1) cash basis, (2) accrual basis, and (3) modified accrual basis. These are explained below:

Cash Basis: Transactions are recognized only when cash is increased or decreased.

Accrual Basis: Revenues are recorded when they are earned (regardless of when cash increases) and expenditures are recorded when goods and services are received (regardless of when cash disbursements are made).

Modified Accrual Basis: Accounting method that is a mixture of cash basis and accrual basis accounting. Revenues are recognized when they become measurable and “available” as net current assets. “Available” means collectible in the current period or soon enough thereafter to be used to pay against liabilities in the current period. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due.

General Government Funds follow the modified accrual basis of accounting. Sales taxes are recognized when intermediary collecting agencies have received them. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received cash.

The Enterprise Funds are prepared on an accrual basis. Expenditures are recognized as encumbrances when services are received or a commitment is made (e.g. through a purchase order). Revenues, on the other hand, are recognized when they are obligated to the City (for example, power user fees are recognized as revenue when service is provided).

In both Enterprise Funds and General Governmental Funds, the encumbrances will lapse when goods and services are not received by year-end.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions include:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- General staff and administrative charges are recognized as direct expenses of the Power Enterprise Fund on a GAAP basis as opposed to being accounted for and funded by operating transfers into the General Fund from the Power Fund on the Budget basis.
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expense is recorded on a GAAP basis only.

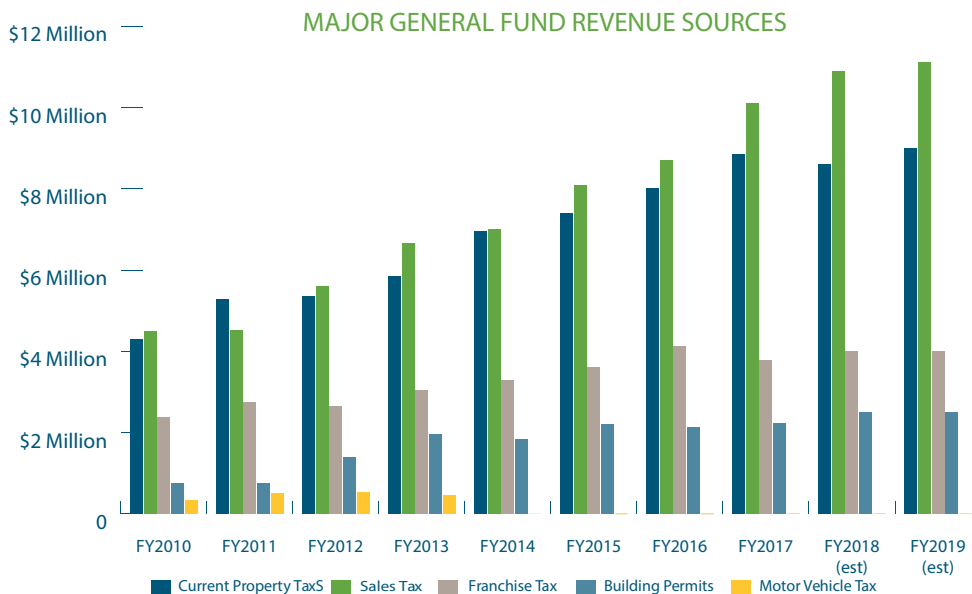
The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and Budget basis for comparison purposes. The most recent financial report is available online at www.lehi-ut.gov/departments/finance.

REVENUE & TAXATION

Lehi City is funded primarily through two categories of revenue: taxes and fees. Tax revenue is primarily used to pay for services provided to the public in general, such as police, fire, streets, and parks. The City also provides services that benefit specific groups of citizens for which a specific fee is charged, which fee is intended to pay for all or part of the costs incurred to provide that service.

POLICIES

- The City should maintain a diversified and stable revenue system to shelter it from unforeseeable, short-term fluctuations in any one revenue source.
- The City should estimate revenues conservatively on an annual basis to avoid unexpected deficits and to provide a funding source for capital project needs.
- The City should minimize the use of one-time revenue to fund on-going services.
- The City should annually review the full cost of activities supported by user fees, impact fees, license and permit fees, and special assessments to:
 - Identify the impact of inflation.
 - Determine that the full long-term service costs are not being subsidized by general revenues or passed on to future generations of taxpayers.
 - Determine the subsidy level of some fees.
 - Consider new fees, subject to the review of City Council.
- The City should seek to maintain a stable tax rate.



TREND

The above chart shows the ten-year trend for those revenue sources classified as general taxes and as building permit fees. In total, these five sources are expected to comprise approximately 73 percent of the General Fund revenue. It is important to maintain balance among major revenue sources. The remainder of this section will provide additional information on the major General Fund revenue sources used to fund the City’s general government services. User fee revenue information will be provided in the section corresponding to the department that provides the service funded by the fee. User fees are based on an analysis of how much of the cost of a service should be covered by the fee versus how much of the cost of the service should be subsidized by general taxes and revenue. Factors considered in the analysis include:

- How Lehi’s fees compare with those charged by other cities;
- Whether the service benefits the general public versus an individual user, and;
- Whether the same service can be offered privately at a lower cost.

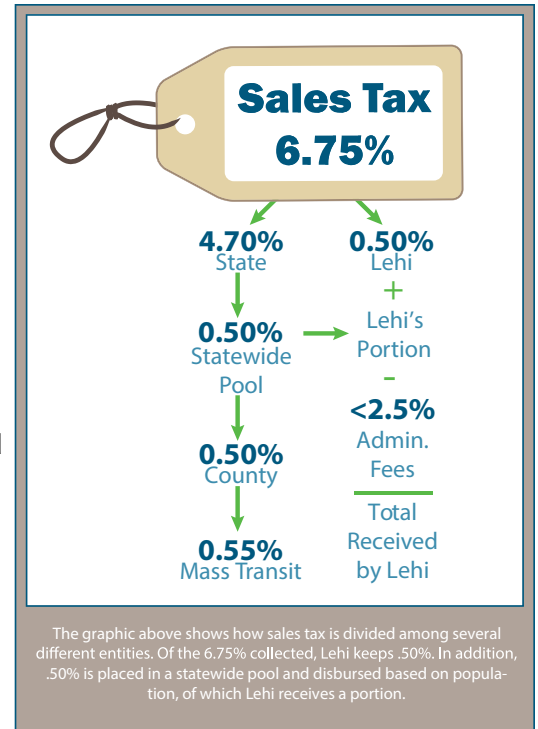
SALES TAX

General sales tax is one of Lehi City's largest revenue sources at 30 percent of the estimated General Fund revenue for FY 2019. State law authorizes cities to receive sales tax revenue based on the process described in the chart shown to the right.

Normally, sales tax revenue fluctuates more with the economy than the other major tax revenue sources. However, commercial growth has continued to hold steady with the addition of Class A office space and several commercial developments, including Blender Bottle and Marshalls.

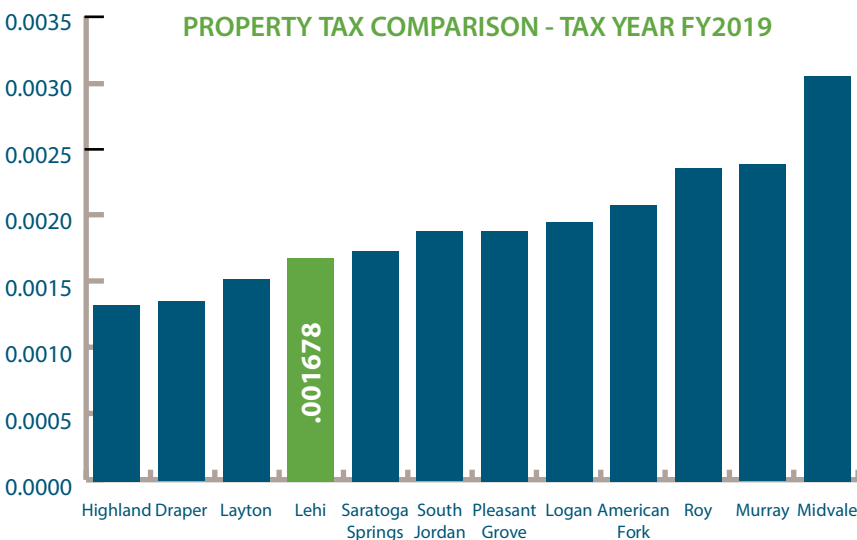
The City has also seen the opening and announcement of national and local restaurants like Strap Tank, Taqueria 27, Chick-fil-A, and PDQ. Lehi continues to have some of the best undeveloped commercial frontage along the Wasatch Front, and the City is in continual negotiation with several developers and site selectors.

The economic viability on a statewide level accounts for about half of the City's sales tax revenue. In that regard, Utah continues to excel, with *Forbes Magazine* ranking Utah 3rd in its list of "Best States for Business" and 2nd in "Labor Supply Rank" in 2017. Further, *CNBC* ranked Utah 8th in its list of "America's Top States for Business 2017" and 4th in the Economy ranking for 2017. In light of Lehi's prominence in Utah's strong state economy, as well as the new commercial development reaching completion during the upcoming fiscal year, the City conservatively forecasts its FY 2019 sales tax revenue to increase by 2 percent from FY 2018 estimates.



PROPERTY TAX

Property tax is another one of Lehi's largest revenue sources, accounting for approximately 25 percent of General Fund revenue. In Fiscal Year 2014, Lehi's Finance Department started combining current property taxes, motor vehicle taxes, and delinquent taxes into one property tax line item. This accounts for the increase in the property tax revenue line item from previous budgets. Utah County assesses the taxable value of property in Lehi and collects all property tax. Lehi City's FY 2019 certified property tax rate is 0.001678.



Primary residences are taxed at 55 percent of the property's assessed value, while secondary residences are taxed at 100 percent of the property's value. Lehi receives approximately 17 percent of what residents pay in property taxes. Maintaining an average rate for many years, property tax revenues have stayed relatively stable. This trend will stay consistent in FY 2019, with the previously-discussed reclassification of motor vehicle tax and delinquent tax into the current property tax line item. The projected property tax revenue growth in FY 2019 is largely due to the success the City has experienced in both commercial and residential development.

FRANCHISE TAX

Franchise taxes are the third largest source of revenue for the General Fund, accounting for approximately 11 percent of total General Fund revenues. State law authorizes cities to collect up to 6 percent in utilities operating within city boundaries. Since franchise tax revenues are determined by the number of service connections, as well as the sales from those connections, growth in franchise tax revenue is directly related to new construction. Franchise tax revenue is estimated to remain consistent from FY 2018 to FY 2019. The total projected revenue of \$4,000,000 represents a consistent recovery of this revenue source after a significant decrease in FY 2010.

MOTOR VEHICLE TAX

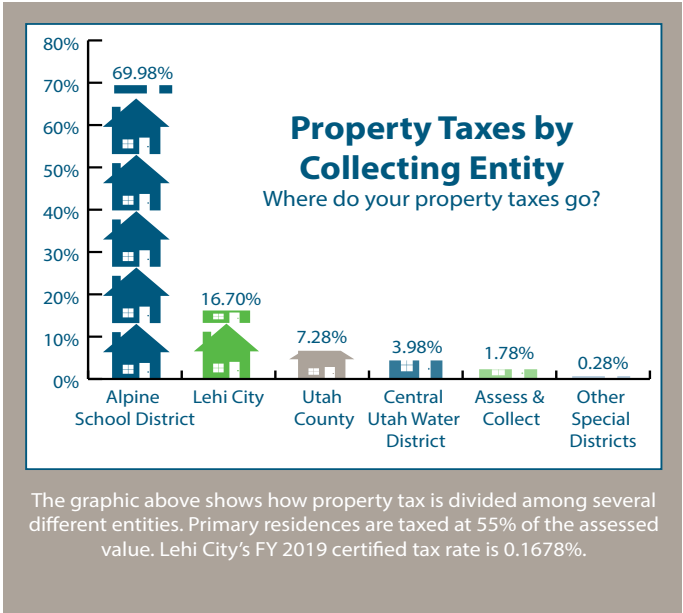
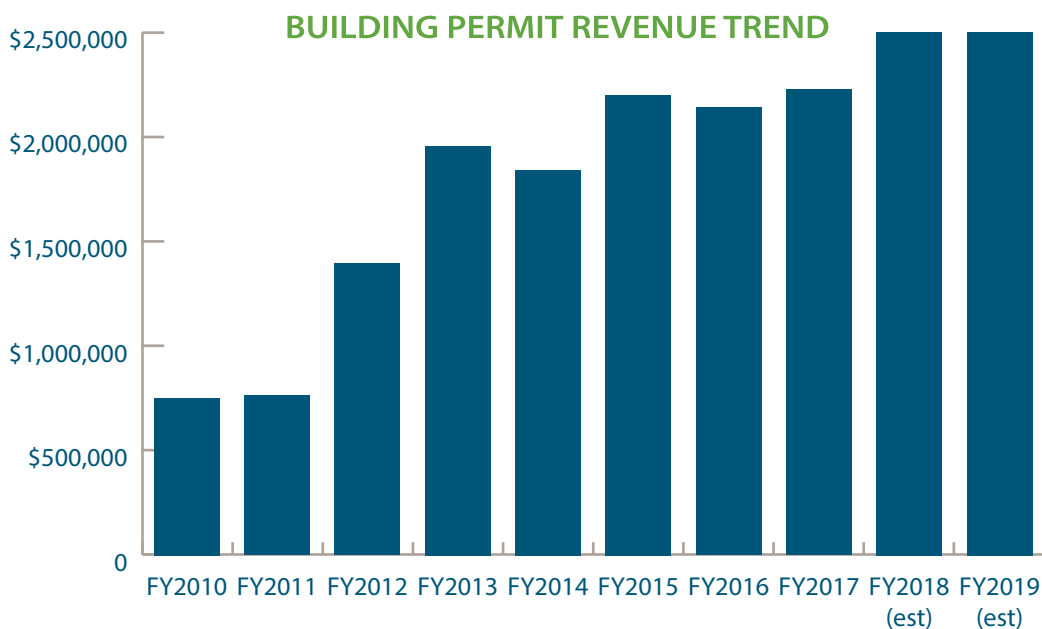
A statewide fee is assessed on motor vehicles in lieu of property taxes. The motor vehicle fee is assessed based on the age and type of the vehicle. Historically, the motor

MODEL YEARS	AGE-BASED FEE
2018-2016	\$150
2015-2013	\$110
2012-2010	\$80
2009-2007	\$50
2006 & older	\$10
*Source: Utah State Tax Commission	

vehicle tax accounts for approximately 3 percent of all General Fund revenues; however, as stated previously, Lehi's Finance Department has decided to begin combining motor vehicle tax revenue with property tax and delinquent taxes into one line item. Therefore, the motor vehicle tax will no longer be tracked as an individual line item. A breakdown of how the motor vehicle tax is assessed for passenger vehicles is provided in the table to the left.

BUILDING PERMIT FEES

Companies or individuals that construct buildings in Lehi are charged building permit fees. Thus, building permit fee revenue is a good indicator of the amount of growth occurring in the City. As can be seen in the graph, Lehi has experienced continual growth over the last few years. Lehi is projecting to continue the rebound that began in FY 2012, which saw an 83 percent increase from FY 2011 levels. Lehi experienced another significant revenue increase in FY 2013 of about 40 percent from FY 2012. This trend continues to look encouraging. Accordingly, the City is conservatively projecting revenues above FY 2012 levels moving forward.



DEBT

Consistent with the policies listed below, Lehi City uses debt judiciously. Currently, the City has a AA- bond rating from Standard and Poor’s for general obligation bonds. The schedules in this section include the general long-term debt pertaining to both the governmental and proprietary funds.

POLICIES

- When applicable, Lehi City will review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund, issue, and lessen its debt service costs (minimum 3 percent savings over the life of an issue).
- Lehi City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- When Lehi City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.
- Lehi City should have the final maturity of general obligation bonds at or below thirty years.
- Capital improvements, equipment, and facility projects shall be classified into “pay-as-you-go” and “debt financing” classifications. Pay-as-you-go capital items will be \$5,000 or less with short lives (less than four years) or replacement of existing equipment where depreciation has been paid to a sinking fund. Debt financing will be used for major, non-recurring items with a minimum of four years of useful life.
- Whenever possible, Lehi City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.
- Lehi City will not use long-term debt for current operations.
- Lehi City will maintain good communications with bond rating agencies regarding its financial condition.

COMPUTATION OF LEGAL DEBT MARGIN - JUNE 30, 2018

Assessed Valuation	\$	5,722,848,822
Estimated Actual Value		7,867,355,872
Debt Limit - 4% of Estimated Actual Value		314,694,235
Less Outstanding General Obligation Bonds		-
Total Amount of Debt Applicable to Debt Limit		-
LEGAL DEBT MARGIN	\$	314,694,235



Photo credit: Stefanie Eskander

OUTSTANDING GENERAL LONG-TERM DEBT: GOVERNMENTAL ACTIVITIES

DESCRIPTION	END BALANCE FY 2017	ADDITIONS	DELETIONS	ESTIMATED END BALANCE FY 2018	PRINCIPAL DUE FY 2019	INTEREST DUE FY 2019	ESTIMATED END BALANCE FY 2019
2018 Sales Tax Bonds	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 145,000	\$ 243,313	\$ 4,855,000
2014 Sales Tax Bonds	5,220,000	-	700,000	4,520,000	710,000	103,960	3,810,000
2004 Subordinated Sales Tax Revenue Bonds	7,955,000	-	-	7,955,000	-	377,863	7,955,000
Tax Increment Micron	56,935,296	-	3,042,033	53,893,263	Contingent on Tax Increment	-	50,893,263
Tax Increment Thanksgiving Park	1,635,391	-	242,115	1,393,276	Contingent on Tax Increment	-	1,153,276
Tax Increment Traverse Mountain	10,496,369	-	-	10,496,369	Contingent on Tax Increment	-	10,496,369
Tax Increment Alpine Highway West	14,856,648	-	467,507	14,389,141	Contingent on Tax Increment	-	13,929,141
Tax Increment West Timpanogos	19,153,923	-	319,548	18,834,375	Contingent on Tax Increment	-	18,514,375
Compensated Absences	2,204,751	-	-	2,204,751	-	-	2,204,751
Net Pension Liability	5,845,925	-	-	5,845,925	-	-	5,845,925
Landfill Closure & Post-Closure Liability	250,917	-	-	250,917	-	-	250,917
Other Notes Payable	4,091,442	-	2,869,192	1,222,250	-	-	1,222,250
TOTAL LONG-TERM DEBT	\$ 128,645,662	\$ 5,000,000	\$ 7,640,396	\$ 126,005,266	\$ 855,000	\$ 725,136	\$ 121,130,267

A brief description of Lehi City's debt issues (as of June 30, 2018) is included below.

- **2018 Sales Tax Bonds** - \$5,000,000 sales tax bonds issued to construct a fire station and for road improvements. Annual principal payments and semi-annual interest payments are due through June 2038. Interest is at coupon rates varying from 4.00% to 5.25%.
- **2014 Sales Tax Bonds** - \$7,210,000 sales tax bonds that refunded the 2003 Sales Tax Revenue Bonds and 2004 Sales Tax Revenue and Refunding Bonds. Due serially through June 1, 2024 with interest at 2.3 percent.
- **2004 Subordinated Sales Tax Revenue Bonds** - \$9,000,000 authorized, \$9,000,000 issued through June 30, 2007 sales tax revenue bonds with interest of 4.75 percent payable from 87.5 percent of the local sales and use tax and 100 percent of the transient room tax collected from the Cabela's Retail Store Project Area, due in 2024.
- **Tax Increment Note Micron** - Due in annual installments equal to 70 percent of the tax increment received by the Redevelopment Agency from the Alpine Highway Project, including interest at 6.6 percent, due in 2009. Used to finance economic development associated with IM Flash Technologies.
- **Tax Increment Note Thanksgiving Park** - Due in annual installments equal to 95 percent of the tax increment received by the Redevelopment Agency from the Thanksgiving Park Economic Development Project Area. Non-interest bearing note.
- **Tax Increment Note Traverse Mountain** - Due in annual installments equal to 100 percent of the property tax increment received by the Redevelopment Agency from the Traverse Mountain Community Development Project Area, as well as varying levels of the sales tax collected from business within the project area, over a ten-year tax increment period. Non-interest bearing note.
- **Tax Increment Note Alpine Highway West** - Due in annual installments equal to 93.33 percent of the tax increment received by the Redevelopment Agency from the Alpine Highway West Economic Development Project Area. Non-interest bearing note.
- **Tax Increment Note West Timpanogos** - Due in annual installments equal to 97 percent of the tax increment received by the Redevelopment Agency from the West Timpanogos Community Development Project Area. Non-interest bearing note.
- **Compensated Absences** - Some employees carry balances of sick leave and vacation leave greater than what they earn in a given year. The cost of compensating such balances are reported as long-term debt. Balances for compensated absences are capped at 160 hours for vacation leave and 240 hours for sick leave.
- **Landfill Closure and Post-closure Care Liability** - This represents an escrow fund used for costs associated with the landfill closure and post-closure care liability. The escrow fund is funded via the Garbage Fund.
- **Other Notes Payable** - Noninterest bearing notes payable to developers and for land acquisition.

OUTSTANDING GENERAL LONG-TERM DEBT: BUSINESS-TYPE ACTIVITIES

DESCRIPTION	END BALANCE FY 2017	ADDITIONS	DELETIONS	ESTIMATED END BALANCE FY 2018	PRINCIPAL DUE FY 2019	INTEREST DUE FY 2019	ESTIMATED END BALANCE FY 2019
2018 Electric Revenue Bonds	\$ -	\$ 15,640,000	-	\$ 15,640,000	\$ 475,000	\$ 777,250	\$ 15,165,000
2014 Electric Refunding Bonds	2,320,000	-	760,000	1,560,000	775,000	31,995	785,000
2010 Drainage Bonds	1,455,000	-	160,000	1,295,000	165,000	45,454	1,130,000
Provo Reservoir Water Co. Note	419,011	-	14,191	404,820	14,750	15,329	390,070
Provo River Water Assoc. Note	1,061,277	-	30,679	1,030,598	31,894	40,381	998,704
Compensated Absences	688,173	-	-	688,173	-	-	688,173
Net Pension Liability	2,528,126	-	-	2,528,126	-	-	2,528,126
TOTAL LONG-TERM DEBT	\$ 8,471,587	\$ 15,640,000	\$ 964,870	\$ 23,146,717	\$ 1,461,644	\$ 910,409	\$ 21,685,073

A brief description of Lehi City's debt issues (as of June 30, 2018) is included below.

- **2018 Electric Revenue Bonds** - \$15,640,000 electric revenue bonds issued to construct a power generation facility and electric utility building. Annual principal payments and semi-annual payments are due through June 2038. Interest is at coupon rates varying from 4.00% to 5.00%.
- **2014 Electric Refunding Bonds** - Revenue refunding bonds that refunded the 2009 Electric Refunding & Revenue Bonds which were used to build two new electrical substations. Due serially through June 1, 2020 with interest at 0.8 percent to 2.2 percent.
- **2010 Drainage Revenue Bonds** - \$2,500,000 in drainage revenue bonds due serially through 2025 with interest rates ranging from 3.51 percent.
- **Note Payable to Provo Reservoir Water Users Company** - Payable in annual installments through 2035. Payments include interest at 4 percent and range from \$34,813 to \$33,439.
- **Note Payable to Provo River Water Users Association** - Payable in annual installments through 2035. Approximately 81 percent of the total obligation bears interest at 4 percent. The balance of the obligation will mirror a line of credit issued by a bank to the Provo River Water Users Association. The line of credit will have a variable interest rate which is estimated to average 4.5 percent.
- **Compensated Absences** - Some employees carry balances of sick leave and vacation leave greater than what they earn in a given year. The cost of compensating such balances are reported as long-term debt. Balances for compensated absences are capped at 160 hours for vacation leave and 240 hours for sick leave.
- **Net Pension Liability** - The difference between the total pension liability (present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside to pay current employees, retirees, and beneficiaries.

Ninety two percent of the City's long-term governmental debt relates to economic-incentive agreements. The repayment of this debt is solely dependent upon the economic performance of the developers. Total remaining governmental debt equals \$747.08 per Lehi household. The remaining governmental debt was used for the construction of public safety and recreation facilities in the City. These bonds are not general obligations of this, but rather will be repaid from the City's annual sales tax revenues.

Total enterprise fund debt represents \$1,159.89 per utility rate customer. Enterprise fund debt will be repaid through user fees.

Outside of the Lehi Redevelopment Agency, Lehi's annual governmental debt service is relatively low, representing just over 1% Lehi's general fund budgeted expenditures. Debt service for enterprise equals 5% of budgeted operating expenditures.

LONG-TERM FINANCIAL OUTLOOK

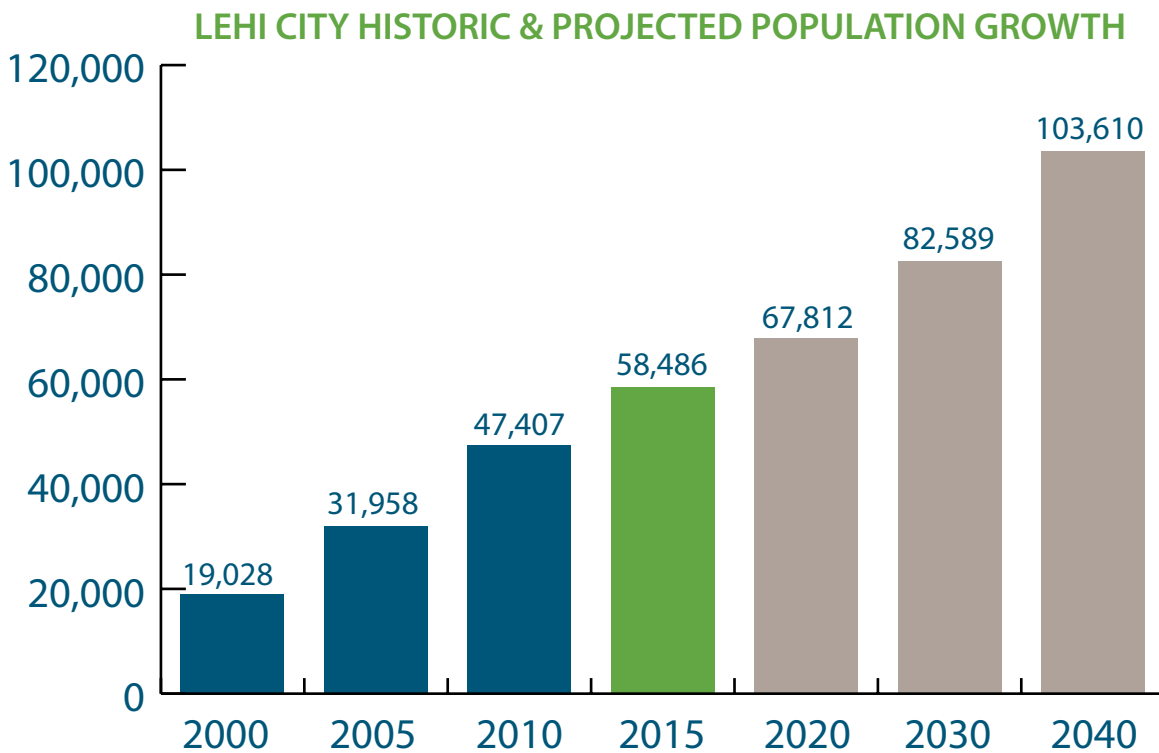
When forecasting future revenues and expenditures, Lehi City uses trend analysis, national economic indicators, local economic indicators, and city-specific issues to help determine the most accurate financial forecasting as possible. Throughout this document, discussions of the City’s financial policies, past revenue and expenditure trends, and various economic indicators are presented. These include:

- City Revenue Policies: Page 37;
- General Fund Balance Trend: Page 35;
- Trends for Major General Fund Revenues: Pages 37-38;
- Debt Policies and Debt Position: Pages 39-41;
- Five-Year Capital Improvement Plan: Pages 50-54; and
- Impact of Five-Year Capital Improvement Plan on Operating Budget: Page 55.

All of these factors impact the City’s long-term financial outlook. Following is a discussion of major factors that will also impact the City’s long-term financial outlook.

POPULATION GROWTH

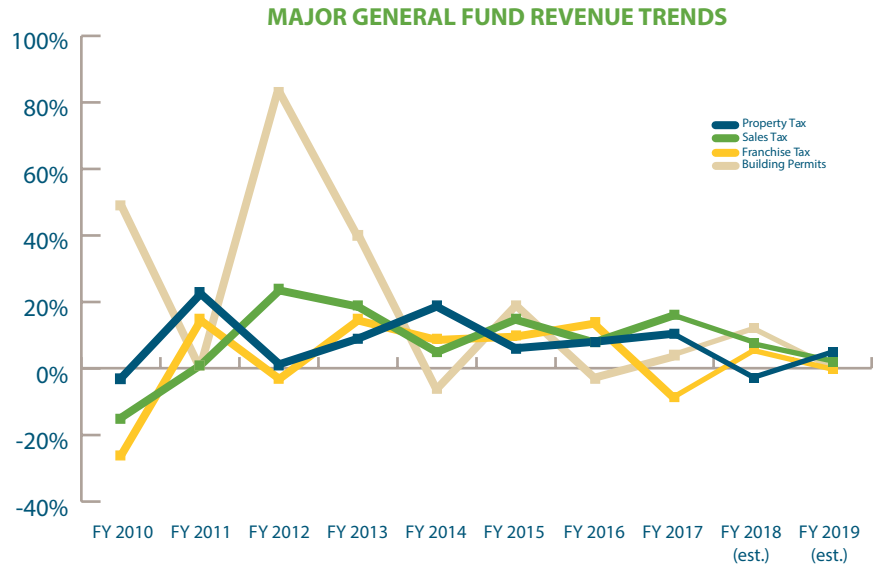
According to the U.S. Census Bureau, Lehi is the 5th fastest growing city in Utah County since the 2010 census. This population growth is expected to bring significant opportunities to the City. However, there will also be increased financial burdens on the City as there is more need for infrastructure construction and improvement and an increased demand for City services. The City monitors population growth trends and forecasts as it determines its infrastructure needs, particularly as it pertains to the five-year capital improvement plan, and fees for various City services.



Sources: U.S. Census Bureau; Mountainland Association of Governments

REVENUE TREND ANALYSIS

Lehi City has a policy of conservatively estimating revenues on an annual basis to avoid unexpected deficits. As can be seen in the chart on the right showing the percent change for the four major revenue sources for the General Fund, the major General Fund revenue sources are each unique with regards to financial forecasting. Property tax, sales tax, and franchise tax revenues are relatively stable funding sources. However, they tend to lag a bit behind macro-economic trends in terms of the effect felt by the City. This was true during the financial crisis of 2008 and 2009.



Building permits, which are an important indicator of the local growth and the local economy’s reaction to national economic factors, are much more volatile than the City’s other primary General Fund revenue sources. However, building permit revenues tend to predicate an increase or decrease in property tax, sales tax, and franchise tax revenues. The City uses these trends, combined with other factors such as national economic indicators, state economic indicators, and local indicators such as development specific to the City to estimate future revenue. Below is a three-year revenue forecast for the major General Fund revenue sources based on these factors and past revenue trends.

THREE-YEAR GENERAL FUND FORECAST

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ESTIMATED	FY 2019 APPROVED	FY 2020 FORECAST	FY2021 FORECAST
PROPERTY TAX REVENUE	\$ 8,007,053	\$ 8,850,629	\$ 8,600,000	\$ 9,000,000	\$ 9,450,000	\$ 9,922,500
SALES TAX REVENUE	8,707,741	10,114,232	10,900,000	11,120,000	11,676,000	12,259,800
FRANCHISE TAX REVENUE	4,131,334	3,781,066	4,000,000	4,000,000	4,140,000	4,284,900
BUILDING PERMIT REVENUE	2,137,871	2,225,329	2,500,000	2,500,000	2,537,500	2,575,563

The background of the entire page is a repeating pattern of stylized oil rigs or offshore platforms, rendered in a light blue color against a darker blue background. The rigs are arranged in a grid-like fashion, creating a textured, industrial aesthetic.

CAPITAL EXPENDITURES

CAPITAL EXPENDITURES

The FY 2019 budget includes just over \$65.70 million for all capital improvement expenditures. To allow a more accurate picture of how the coming fiscal year's Capital Budget might impact the operating budget, the capital expenditures are summarized into two categories: routine capital expenditures and non-routine capital expenditures.

- **ROUTINE CAPITAL EXPENDITURES** are expenditures that occur on a regular basis and have no significant impact on the operating budget. The capital expenditures classified into the capital replacement budget are considered routine. Examples include the regular replacement of vehicles and equipment and the regular up-sizing of pipes, streets, and power systems. The cost of these capital expenditures are captured as line items in the budget information portion of each department's section throughout this book, totaling a little over \$7.10 million.
- **NON-ROUTINE CAPITAL EXPENDITURES** are expenditures that do not happen on a regular basis and impact the operating budget either in terms of additional personnel, maintenance, utility, or other costs; or in terms of additional revenue or operating savings. Although the expenditures of these projects may span over a few years, the projects add to the asset base of the City and often result from policy decisions. Capital projects defined as non-routine total just under \$58.60 million. A summary schedule of the non-routine capital budget can be found later in this section of the budget document.

CAPITAL POLICIES

- Lehi City's Capital Budget shall be revised each year, including anticipated fund sources.
- When Capital Budget appropriations lapse at the end of the fiscal year they shall be re-budgeted until the project is complete.
- Inventories in the proprietary funds, which shall consist of materials used in the construction and repair of the transmission, distribution, collection, and treatment systems shall be valued at the lower cost or market on a weighted average basis. Supplied inventories, consisting principally of office supplies, shall be valued at the lower of cost or market on a first-in, first-out basis. Transformers shall be valued at the lower of cost or market on a specific identification basis.
- Capital expenditures shall be defined as assets purchased or acquired with the capitalization thresholds defined in the table below.

ASSET CATEGORY	CAPITALIZATION THRESHOLD	USEFUL LIFE (IN YEARS)
Land	\$ 0	N/A
Buildings	\$ 5,000	10-50
Improvements of than buildings, including infrastructure	\$ 5,000	10-50
Machinery, equipment, and vehicles	\$ 5,000	5-15
Office furniture and equipment	\$ 5,000	5-15

CAPITAL PLANNING PROCESS

Often, the justification for capital improvement projects are derived during master planning efforts done in conjunction with third-party entities. The City Council reviews and approves all of the City's master plans. The following two pages contain a summary of the planning processes that influence the Capital Budget, and the general time line associated with the finalizing of the 5-Year Capital Budget itself.

CITY PLANS - FY 2019

PLAN	ORIGIN OF PLAN	ELEMENTS OF PLAN
Mayor and City Council Strategic Visioning	The Mayor & City Council annually hold a planning session. See pages 25-28 for more information.	The strategic vision and planning done by the Mayor and City Council set the priorities for the City budget. The planning sessions includes input from the annual citizen survey, staff recommendations, and the planning documents listed below.
Budget 5-Year Capital Improvement Plan	See pages 50-54 for more information.	As part of the annual budget process, and with input from all other planning processes, a 5-year capital improvement plan is incorporated into the budget document. Potential funding sources are also discussed and estimated at this time.
General Plan	The Land Use Element Plan was updated & adopted in October 2011. It will be updated again beginning in July 2018.	The General Plan provides a general framework of goals and guidelines for a number of the City's master plans, including: Economic Development; Parks and Recreational Facilities; Transportation; and Community Facilities and Services.
Economic Development Strategic Plan	Originally adopted in September 2008. This plan will be updated in FY 2019.	The plan identifies key economic development areas throughout the City in order to project where and what types of future infrastructure improvements will be necessary to meet the associated new growth. Thus, this plan has an indirect effect on the capital budgeting process.
Downtown Revitalization Plan	Originally adopted in 2007, the Downtown Revitalization Plan will be updated in FY 2019.	The plan played a major part in the Main Street reconstruction project. The City's downtown is identified as the Main Street & State Street corridors. The stated goals of this plan are to: Guide development or redevelopment for the City's downtown area; remove blight and revitalize the downtown businesses; and Promote community spirit by maintaining historic feel and providing a community gathering place.
Parks Master Plan	Original plan adopted in 1998. Significantly updated in 2009. Second update completed in 2015. Will again be updated in FY 2020.	The main priorities is the 5, 10, and 20-year plans include: Focus short-term development of new parks in the northeast area of the City, primarily through a "mini" park system; Update, remodel, and refurbish current parks in the central area; and acquire land for community-wide parks in the west and north areas.
Pavement & Sidewalks Management Plan	Public Works Administration & Streets Division maintain & perpetually update a pavement management database.	The policy of the plan is to: <ul style="list-style-type: none"> • Maintain at least 65 percent of roads & sidewalks in good or better condition; and • Have no more than 10 percent of roads and sidewalks in substandard condition.

CITY PLANS - FY 2019 (CONT.)

PLAN	ORIGIN OF PLAN	ELEMENTS OF PLAN
Information Technology Capital Plan	Generated by the IT Division.	The plan includes the next four fiscal years of planned replacements. The IT Division calculates a charge to City departments sufficient to replace the main network, core software systems, computer systems, and the telephone system. Data used in the calculation include: an inventory of all equipment; the estimated useful life & projected replacement date; and the replacement cost.
City Facilities Capital Plan	Generated by the Buildings & Grounds Division. Funding is included by departmental budgets under Building & Grounds O&M.	The plan calculates: <ul style="list-style-type: none"> • An inventory of all major systems in City buildings; • The estimated useful life or maintenance schedule; and • The related costs.
Fleet Replacement Plan	The Public Works Administration & Fleet Division maintain & perpetually update a fleet & equipment database.	The plan calculates a charge to City departments sufficient to replace the vehicles & motorized & mobile equipment. Data used in the calculation include: <ul style="list-style-type: none"> An analysis of all equipment; The estimated useful life & projected replacement date; A maintenance schedule & costs; and The replacement cost.
Master Plans & Impact Fee Analysis for Culinary Water, Pressurized Irrigation, Drainage, Electric, Sewer, Parks, & Transportation.	Significant updates to master plans & impact fee analyses completed in FY 2018.	Capital projects associated with these types of projects were identified in the City's Impact Fee Study completed in January 2008 & the 5-year Capital Improvement Plan (updated annually as noted above). Monies were set aside in FY 2012 for the creation and significant update of these master plans. These master plans will: <ul style="list-style-type: none"> • Recommend & prioritize short-, medium-, and long-term projects; • Project & analyze growth & build-out data; and • Provide impact fee rate recommendations for funding.

5-YEAR CAPITAL IMPROVEMENT PLAN TIME LINE

1. In the fall and spring of each year, the progress on all authorized capital projects is monitored on a project-by-project basis. Project financial records are reviewed with the department heads tasked with overseeing the given project. Projects approved by the City Council, but not previously included in the Capital Improvement Plan, are reviewed at the same time.
2. In the winter of each year, department heads review previously-submitted projects to determine if the need, time frame, or project scope have changed. If changes are needed, the Finance Department is notified and the Requested Capital Improvement and Capital Projects Summary are updated. The department heads also submit new capital projects for consideration in both the next fiscal year and future years.
3. Also in the winter of each year, the City's capital needs are identified before preparation begins on the operating budget. First year operating expenses are formulated and refined through discussions with the department most closely impacted by the project. Future years' operating costs are established after the projects in operation and the estimated expenses can be refined.
4. In May of each year, the requested Capital Improvement and Capital Projects list is reviewed, and the most critical projects are recommended to the City Council as part of the City's recommended budget. This is done at the same time the recommended operating budget is presented. Alternate mechanisms for financing the projects are also discussed at this time.
5. In the budget document, the Non-Routine Capital Budget Summary lists all FY 2019 projects that have been approved.



NON-ROUTINE CAPITAL BUDGET SUMMARY

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2018*	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL
New Shed @ Vets Park	Parks	Capital Projects Fund	-	20,000	-	-	-	-	20,000
Shadow Ridge	Parks	Park Impact Fees	51,720	1,100,000	-	-	-	-	1,151,720
Monument Park	Parks	Park Impact Fees	126,573	1,290,000	-	-	-	-	1,416,573
Storage Building @ Ivory Ridge Park	Parks	Park Impact Fees	-	46,000	-	-	-	-	46,000
Expansion of Material Holding Area	Parks	Park Impact Fees	-	20,700	-	-	-	-	20,700
Mountain Bike Trails	Parks	Park Impact Fees	1,316	130,000	-	-	-	-	131,316
New Police Building Design	Police	Police Impact Fees	142,428	1,080,710	-	-	-	-	1,223,138
Land Purchase	Police	Police Impact Fees	535,245	300,000	-	-	-	-	835,245
New Police Building	Police	Police Impact Fees	-	-	16,776,862	-	-	-	16,776,862
Spring Line Replacement	Water	Culinary Water Fund	-	300,000	-	-	-	-	300,000
Springs Rehabilitation	Water	Culinary Water Fund	-	270,000	-	-	-	-	270,000
600 E Tank	Engineering	Culinary Impact Fees	-	1,200,000	-	-	-	-	1,200,000
Traverse Source	Engineering	Culinary Impact Fees	483	1,800,000	-	-	-	-	1,800,483
West Side Facilities	Engineering	Culinary Impact Fees	519,151	800,000	-	-	-	-	1,319,151
Sandpit Tank/ Pump	Engineering	Culinary Impact Fees	-	2,000,000	-	-	-	-	2,000,000
South East Interties	Engineering	Millpond RDA	-	250,000	-	-	-	-	250,000
Thanksgiving Point Booster Pumps	Engineering	Culinary Impact Fees	-	-	250,000	-	-	-	250,000
CWP Booster Pumps	Engineering	Culinary Impact Fees	-	-	240,000	-	-	-	240,000
900 North & 600 East Lines	Engineering	Culinary Impact Fees	-	-	-	-	1,800,000	-	1,800,000

*Funding reported as of August 20, 2018

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2018*	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL
Jordan Willow Pump Station Add	Engineering	Sewer Impact Fees	7,720	250,000	-	-	-	-	257,720
Allred River Crossing	Engineering	Sewer Impact Fees	-	210,000	-	-	-	-	210,000
1700 West Sewer	Engineering	Sewer Impact Fees	-	-	-	-	-	2,800,000	2,800,000
West Side Drains	Engineering	Storm Drain Impact Fees	-	600,000	200,000	200,000	200,000	200,000	1,400,000
Jordan River Drain	Engineering	UDOT	-	80,000	-	-	-	-	80,000
Traverse Mountain Drains	Engineering	Storm Drain Impact Fees	264,354	50,000	50,000	50,000	50,000	50,000	514,354
Cedar Hollow Detention Basin	Engineering	Payment In Lieu	-	-	-	-	-	320,000	320,000
Lambert Detention Basin	Engineering	Payment In Lieu	-	-	-	-	300,000	-	300,000
Jordan Narrows Second Basin	Engineering	Payment In Lieu	-	100,000	-	-	-	-	100,000
Utah Highland Basin	Engineering	Payment In Lieu	-	-	-	-	-	280,000	280,000
West Side Detention Facilities	Engineering	Payment In Lieu	-	250,000	-	-	-	-	250,000
400 West Detention Basin	Engineering	Payment In Lieu	-	-	330,000	-	-	-	330,000
North Lake Repairs	PI Water	PI Water Fund	-	30,000	-	-	-	-	30,000
Brooks Reservoir Rehab	PI Water	PI Water Fund	-	150,000	-	-	-	-	150,000
Low Hills Expansion & Piping	Pressurized Irrigation	P.I. Impact Fees	19,798	370,000	-	-	-	-	389,798
Traverse Booster w/Piping	Engineering	P.I. Impact Fees	99,097	380,000	-	-	-	-	479,097
Dry Creek Reservoir & Piping	Engineering	P.I. Impact Fees	-	10,000,000	-	-	-	-	10,000,000
Railroad Well & Piping	Engineering	P.I. Impact Fees	6,476	80,000	-	-	-	-	86,476
West Side P.I. Facilities	Engineering	P.I. Impact Fees	137,020	1,300,000	-	-	-	-	1,437,020
Jordan River Pump Station & Piping	Engineering	P.I. Impact Fees	8,991	380,000	-	-	-	-	388,991

*Funding reported as of August 20, 2018

CAPITAL EXPENDITURES SUMMARY

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2018*	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL
Jordan River Reservoir	Engineering	P.I. Impact Fees	5,868	25,000	-	-	-	-	30,868
Jordan River Well	Engineering	P.I. Impact Fees	-	230,000	-	-	-	-	230,000
Allred Well & Booster Pump	Engineering	P.I. Impact Fees	-	200,000	-	-	-	-	200,000
Vialetto Storage	Engineering	P.I. Impact Fees	-	-	800,000	-	-	-	800,000
Vialetto Pumps	Engineering	P.I. Impact Fees	-	-	100,000	-	-	-	100,000
Cedar Hollow Reservoir & Pump	Engineering	P.I. Impact Fees	-	-	-	-	500,000	-	500,000
Cedar Hollow Well	Engineering	P.I. Impact Fees	-	-	-	-	-	250,000	250,000
Pilgram Well Upgrade	Engineering	P.I. Impact Fees	-	-	-	-	-	115,000	115,000
West Side PI Reservoir	Engineering	P.I. Impact Fees	-	1,600,000	-	-	-	-	1,600,000
Center Street & SR 92	Engineering	Road Impact Fees	2,052	2,200,000	-	-	-	-	2,202,052
SE Industrial By-Pass Road	Engineering	Millpond RDA	232,328	20,000	-	-	-	-	252,328
Ashton Blvd Relocation	Engineering	UDOT	-	2,320,000	-	-	-	-	2,320,000
1200 East Project	Engineering	RDA	-	-	-	-	-	1,700,000	1,700,000
Main Street 2300 W to Crossroads	Engineering	MAG	149,034	12,000,000	-	-	-	-	12,149,034
1200 West	Engineering	MAG	1,729,638	6,045,000	-	-	-	-	7,774,638
1200 West	Engineering	Road Impact Fees	-	455,000	-	-	-	-	455,000
I15/SE Frontage Relocation	Engineering	Road Impact Fees	-	200,000	-	-	-	-	200,000
Triumph Boulevard TRAX to Frontage Road	Engineering	Road impact Fees	45,916	400,000	-	-	-	-	445,916

*Funding reported as of August 20, 2018

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2018*	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL
Traverse Mountain TRAX Xing & Road	Engineering	Road Impact Fees	43,517	400,000	-	-	-	-	443,517
Accel/Deccel on SR 92	Engineering	Road Impact Fees	-	120,000	-	-	-	-	120,000
Frontage Road at Traverse	Engineering	Road Impact Fees	-	-	-	-	-	1,500,000	1,500,000
400 East Sidwalk Curb & Gutter	Engineering	Road Impact Fees	-	-	-	-	-	500,000	500,000
600 East North of Dry Creek	Engineering	Road Impact Fees	-	550,000	-	-	-	-	550,000
Jordan Willows Connector Road	Engineering	Road Impact Fees	-	100,000	-	-	-	-	100,000
200 South Project	Engineering	Road Impact Fees	-	-	-	-	-	400,000	400,000
Chapel Ridge Rd	Streets	Class C Roads	-	-	250,000	-	-	-	250,000
Digital Dr Overlay	Streets	Class C Roads	-	-	300,000	-	-	-	300,000
1700 West Main to 7th South	Streets	Class C Roads	-	-	150,000	-	-	-	150,000
Mayflower Ave	Streets	Class C Roads	-	-	200,000	-	-	-	200,000
500 West 3200 North	Streets	Class C Roads	-	-	250,000	-	-	-	250,000
Main St Mill and Fill	Streets	Class C Roads	-	-	180,000	-	-	-	180,000
300 East (Peck Park Border)	Streets	Class C Roads	-	-	-	250,000	-	-	250,000
Executive Dr	Streets	Class C Roads	-	-	-	-	400,000	-	400,000
Substation Security	Power	Power Fund	-	30,000	-	-	-	-	30,000
South Transmission	Power	Electric Impact Fees	-	440,000	-	-	-	-	440,000
Carter Substation Upgrade	Power	Electric Impact Fees	-	4,500,000	-	-	-	-	4,500,000
River Crossing & Thanksgiving Point	Power	Electric Impact Fees	-	550,000	-	-	-	-	550,000
Ashton 6-21 and 6-22 Line Extension	Power	Electric Impact Fees	159,922	400,000	-	-	-	-	559,922

*Funding reported as of August 20, 2018

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2018*	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL
2300 West Overhead	Power	Electric Impact Fees	-	50,000	-	-	-	-	50,000
Milpond Upgrades	Power	Electric Impact Fees	-	530,000	-	-	-	-	530,000
1300 East Tie	Power	Electric Impact Fees	-	400,000	-	-	-	-	400,000
Power Generators	Power	Electric Impact Fees	-	-	2,672,137	2,726,670	2,782,316	-	8,181,123
TOTAL CAPITAL SPENDING			\$ 4,288,647	\$58,602,410	\$ 22,748,999	\$ 3,226,670	\$ 6,032,316	\$ 8,115,000	\$ 103,014,042

*Funding reported as of August 20, 2018

SUMMARY OF CAPITAL SPENDING IMPACT BY FUND

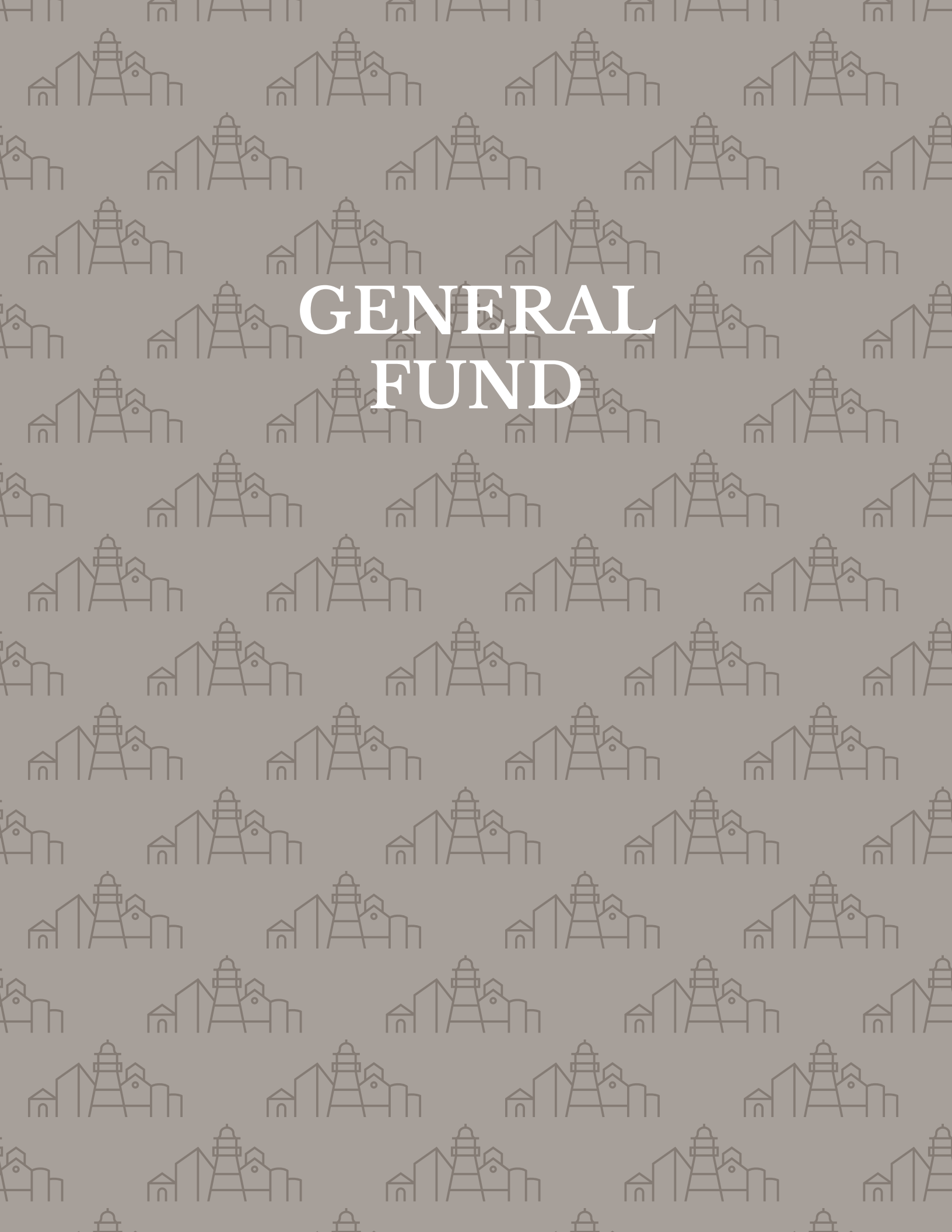
FUND	FY 2018*	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL
Capital Projects	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Fire Impact Fee	-	-	-	-	-	-	-
Parks Impact Fee	179,609	2,586,700	-	-	-	-	2,766,309
Police Impact Fee	677,673	1,380,710	16,776,862	-	-	-	18,835,245
Culinary Water	-	570,000	-	-	-	-	570,000
Culinary Impact Fee	519,634	5,800,000	490,000	-	1,800,000	-	8,609,634
Sewer Impact Fee	7,720	460,000	-	-	-	2,800,000	3,267,720
Storm Drain Impact Fee	264,354	650,000	250,000	250,000	250,000	250,000	1,914,354
Payment In Lieu	-	350,000	330,000	-	300,000	600,000	1,580,000
Pressurized Irrigation	-	180,000	-	-	-	-	180,000
P.I. Impact Fee	277,250	14,565,000	900,000	-	500,000	365,000	16,607,250
UDOT	-	2,400,000	-	-	-	-	2,400,000
RDA Funds	232,328	270,000	-	-	-	1,700,000	2,202,328
MAG	1,878,672	18,045,000	-	-	-	-	19,923,672
Roads Impact Fee	91,485	4,425,000	-	-	-	2,400,000	6,916,485
Class C Roads	-	-	1,330,000	250,000	400,000	-	1,980,000
Electric Impact Fee	159,922	6,870,000	2,672,137	2,726,670	2,782,316	-	15,211,045
Power Fund	-	30,000	-	-	-	-	30,000
TOTAL	\$ 4,288,647	\$ 58,602,410	\$ 22,748,999	\$ 3,226,670	\$ 6,032,316	\$ 8,115,000	\$ 103,014,042

*Funding reported as of August 20, 2018

IMPACT ON THE OPERATING BUDGET

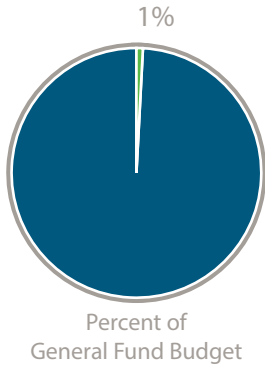
The following is a summary of the impact of the FY 2019 Capital Budget on the operating budget for FY 2019 and future years. The only included projects are those with a significant impact; which would include any project that will result in the need for additional staff or will result in any ongoing increase or decrease in the operating budget greater than \$10,000 per year.

PROJECT(S)	BUDGET(S) IMPACTED	EXPECTED IMPACT
Traverse Mountain Bridge & Road	Streets Division	The project will result in an expected annual increase of approximately \$25,000 in operating & maintenance costs to the Streets Division due to Utah Department of Transportation bridge maintenance & safety requirements. The project is expected to begin construction FY 2016 & be completed in FY 2020.
Internal Generation	Power Department	The project will result in an expected one-time operating cost increase of \$13,000 and will also result in an increase in personnel costs of \$129,000, due to the addition of a forecasting position. The project will be completed in FY 2019.
Jordan Willow Pump Station	Water Division - Waste Water Section	The project will result in an expected annual increase of approximately \$25,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project began construction in FY 2018 and is planned to be completed in FY 2019.
Traverse Booster & Storage	Water Division - PI Section	The project will result in an expected annual increase of approximately \$35,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project began construction in FY 2018 and is planned to be completed in FY 2019.
West Side PI Facilities	Water Division - PI Section	The project will result in an expected annual increase of approximately \$40,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project began construction in FY 2018 and is planned to be completed in FY 2019.
Allred Well & Booster Pump	Water Division - PI Section	The project will result in an expected annual increase of approximately \$17,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project is expected to begin construction in FY 2019 and be completed in FY 2019.
Cedar Hollow Reservoir & Pump	Water Division - PI Section	The project will result in an expected annual increase of approximately \$39,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. In conjunction with the Traverse Booster & Storage and West Side PI Facilities projects, the project will create the need for one new FTE at an expected annual cost of \$65,000. The project is expected to begin construction in FY 2022.



GENERAL FUND

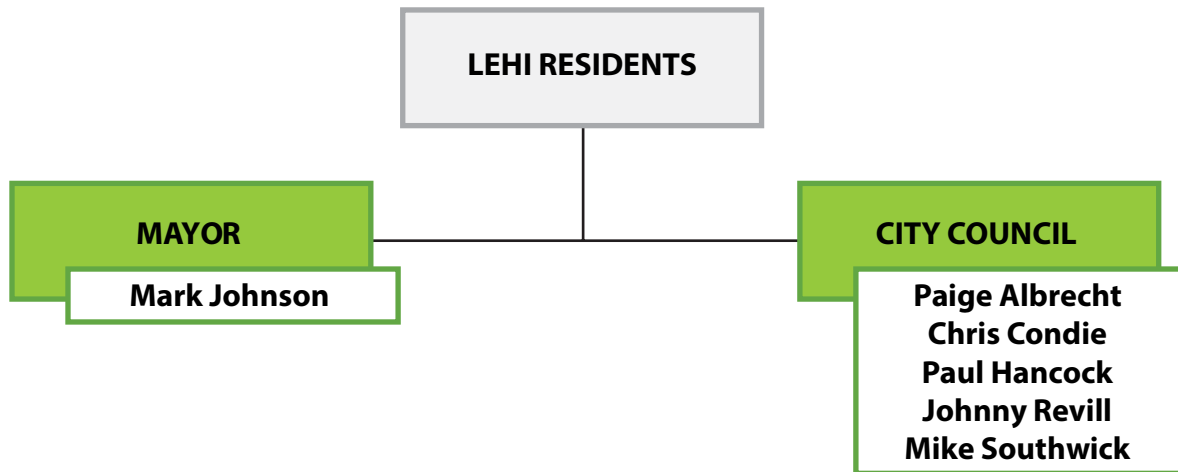
MAYOR & CITY COUNCIL



THE MISSION OF THE MAYOR AND CITY COUNCIL IS TO ENHANCE THE HEALTH, SAFETY, AND WELFARE OF EACH PERSON WITHIN THE COMMUNITY (BOTH RESIDENT AND VISITOR). THIS IS ACCOMPLISHED BY DEVELOPING, REVIEWING, AND IMPLEMENTING ORDINANCES, RESOLUTIONS, AND POLICIES.

DEPARTMENT DESCRIPTION

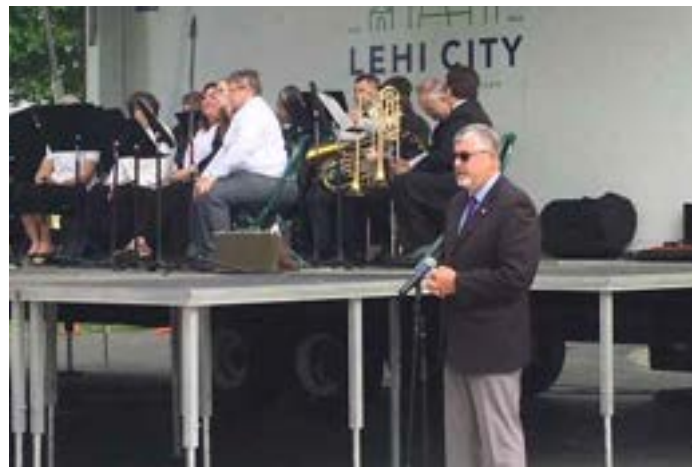
The Mayor and City Council are elected to office by the citizens of Lehi and serve four-year terms. The Mayor acts as the Chief Executive Officer of the City and is responsible for upholding and executing the laws and ordinances adopted by the City Council. The City Council is responsible for creating and modifying ordinances for the betterment of the community.



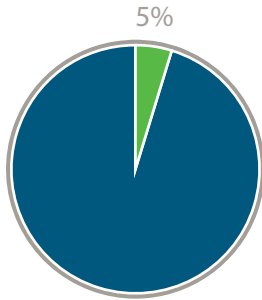
POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY2018	PLANNED FY 2019
Elected:					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	5.00	5.00	5.00	5.00	5.00
TOTAL FTE	6.00	6.00	6.00	6.00	6.00

BUDGET INFORMATION

DEPARTMENT 47	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 94,500	\$ 94,500	\$ 94,500	\$ 116,312
13 Employee Benefits	97,459	95,781	109,882	126,229
21 Books, Subscriptions, & Memberships	30,467	35,019	35,000	35,000
23 Travel & Training	4,134	5,118	6,000	15,000
24 Office Supplies	3,669	299	3,000	3,000
25 Reimbursements	313	350	5,000	5,000
26 IT Fund Charges	5,000	2,000	2,000	2,000
29 Risk Management Fund Charges	2,000	5,000	5,000	5,000
31 Professional & Technical	23,330	29,783	25,000	25,000
45 Miscellaneous	12,429	23,675	17,000	17,000
TOTAL EXPENDITURES	\$ 273,301	\$ 291,525	\$ 302,382	\$ 349,541



OFFICE OF THE CITY ADMINISTRATOR



Percent of
General Fund Budget

THE MISSION OF THE OFFICE OF THE CITY ADMINISTRATOR IS TO PROVIDE GENERAL OVERSIGHT AND DIRECTION FOR ALL CITY SERVICES AND OPERATIONS AND TO PROVIDE MANAGEMENT ASSISTANCE TO THE MAYOR AND CITY COUNCIL.



Create a more efficient organization through the use of improved technology and data-driven decisions.

DEPARTMENT DESCRIPTION

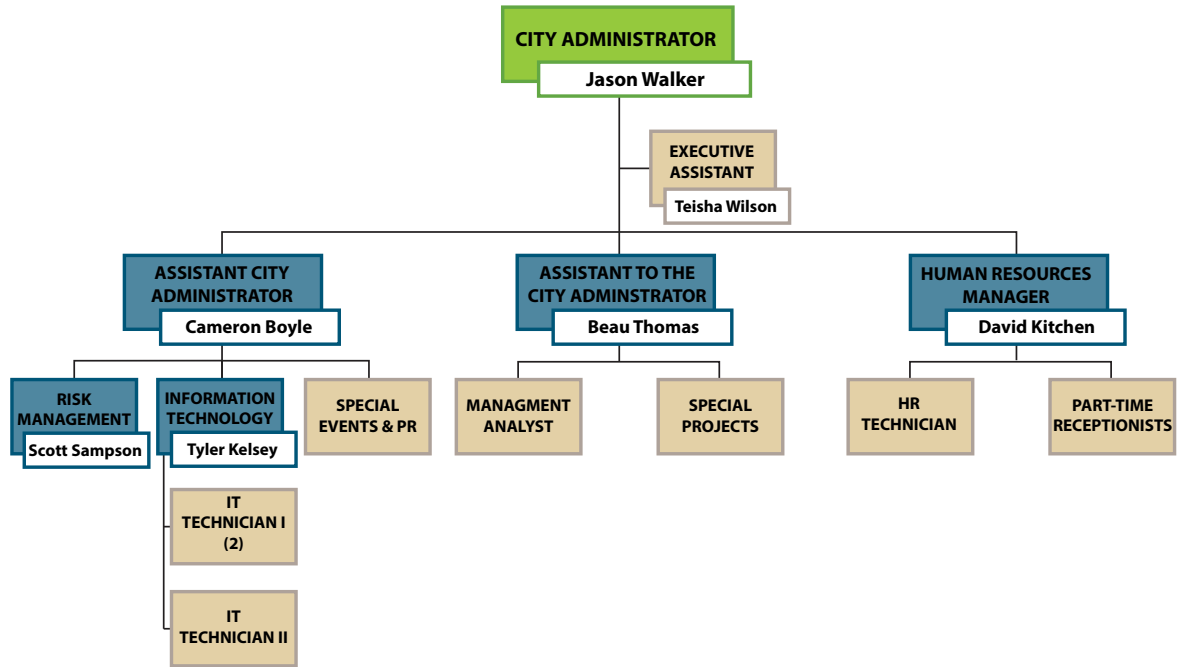
The Office of the City Administrator is responsible for the management of community and employee relations throughout the organization. The department is organized into five divisions: Public Relations & Special Events, Special Projects, Human Resources, Information Technology, and Risk Management.

The Public Relations & Special events and Special Projects Divisions are responsible for public and community relations, management analysis, and special events.

The Human Resources Division is responsible for maintaining employee records, coordinating employee benefit and education programs, communicating personnel policies and procedures, and ensuring quality recruitment.

The Information Technology Department is responsible for managing the technology and network infrastructure, maintaining information system security, promoting technology education, and overseeing data disaster recovery planning.

Risk Management is designed to (1) assist City departments in the implementation of effective safety and other loss-prevention programs to protect the employees and assets of the City from injury, damage, or loss; (2) minimize loss or injury when incidents do occur; and (3) appropriately finance or insure the cost of claims, injuries, and losses. Risk Management is funded through an internal service fund.



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Appointed:					
City Administrator	1.00	1.00	1.00	1.00	1.00
Full-time:					
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant to the City Administrator	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	-	-	-	1.00	1.00
Management Analyst	1.50	1.00	1.00	1.00	1.00
Events Coordinator	0.50	1.00	1.00	1.00	1.00
Intern	-	-	0.50	0.50	0.50
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Human Resource Manager	1.00	1.00	1.00	1.00	1.00
Human Resource Technician	-	1.00	1.00	1.00	1.00
Part-time Receptionist (2)	1.00	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00
Emergency Management Coordinator	-	-	0.50	0.50	0.50
Passport Technician/Receptionist	-	-	-	1.00	1.00
*IT Manager	-	-	-	-	1.00
*IT Technician II	-	-	-	-	1.00
*IT Technician I	-	-	-	-	2.00
Part-time Non-benefited:					
Lehi Area Chamber President	0.50	0.50	0.50	0.50	0.50
TOTAL FTE	9.50	10.50	11.50	13.50	17.50

*IT was previously under Finance, but as of FY2019 will be under the Office of the City Administrator.

BUDGET INFORMATION

DEPARTMENT 44	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 425,648	\$ 519,282	\$ 553,062	\$ 585,194
13 Employee Benefits	184,364	210,720	294,899	271,568
21 Books, Subscriptions, & Memberships	3,960	5,459	6,500	6,500
22 Public Notices	-	-	1,000	1,000
23 Travel & Training	22,026	17,202	27,000	27,000
24 Office Supplies	10,568	14,420	21,700	21,700
25 Fleet Fund Charges	2,000	2,000	2,000	2,000
26 IT Fund Charges	8,000	8,000	8,000	8,000
27 Utilities	1,100	1,167	12,000	12,000
29 Risk Management Fund Charges	2,000	2,000	2,000	2,000
30 Electricity - Lehi City Power	-	-	10,000	10,000
31 Professional & Technical	45,943	63,609	119,000	119,000
45 Miscellaneous	6,496	11,554	6,900	6,900
62 Bond Fees	-	-	-	-
TOTAL EXPENDITURES	\$ 712,105	\$ 855,413	\$ 1,064,060	\$ 1,072,862

PUBLIC RELATIONS & SPECIAL PROJECTS**PERFORMANCE MEASURES**

DEPARTMENT/DIVISION OBJECTIVE: Strive to make city information readily available so residents are informed regarding city news, announcements, special events, etc.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Number of Facebook Page "Likes"	✗	6,740	7,825	9,000	8,727	9,200
Number of Twitter Followers	✗	2,633	2,956	3,300	3,271	3,500
Number of Instagram Followers	✗	992	1,391	1,800	1,572	1,800
Email List Subscribers	✗	2,161	2,404	2,600	2,324	2,500
Email Open Rate	✗	-	41%	60%	44%	48%
Implement Performance Management Software	✓	-	-	25%	25%	100%
Implement Government 101 Video Course	✗	-	-	100%	0%	50%
Average Views Per Facebook Live Video*		-	-	-	1786	2,000
Lehi City Chat Facebook Group Members*		-	-	-	1941	3,000

*These are new measures that will be calculated from FY 2019 forward.

BUDGET INFORMATION - COMMUNITY EVENTS

DEPARTMENT 67	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
34 Cultural Arts Council	\$ 76,000	\$ 76,500	\$ 78,000	\$ 78,000
36 Boys State Contribution	1,500	750	800	800
37 Miss Lehi Pageant	26,741	26,309	22,000	22,000
38 Lehi Float	13,000	12,171	16,000	16,000
39 Lehi Parade & Events Committee	89,267	84,219	112,500	102,500
40 Youth Council	845	-	5,000	4,000
41 Family Week	3,329	979	5,000	5,000
44 Foam Day	13,414	9,293	18,000	18,000
45 Lehi Silver Band	2,500	3,587	2,500	2,500
47 Community Beautification	20,654	9,404	11,000	11,000
51 Brochures Published	-	-	3,000	3,000
54 Santa Parade	280	424	1,500	1,500
59 Special Projects	18,583	51,856	90,000	90,000
77 Teen Event	-	-	-	2,500
78 National Night Out Event	-	-	-	5,000
79 Outdoor Movies	-	-	-	12,200
80 Archives Donation	-	25,000	25,000	28,000
81 Fireworks Show	25,000	25,000	25,000	25,000
82 Parks & Trails Committee	-	-	1,700	1,700
83 Christmas in Lehi	218	200	1,000	1,000
84 Easter Egg Hunt	3,450	4,261	4,000	7,000
85 My Lehi Program	1,982	627	5,000	-
86 Miscellaneous Special Events	6,919	6,031	7,000	10,000
87 Just for Kids	20,000	20,000	20,000	20,000
88 Volunteer Celebration	406	1,226	4,000	4,000
89 Veteran's Day Celebration	1,288	3,389	5,000	5,000
TOTAL EXPENDITURES	\$ 325,376	\$ 361,226	\$ 482,700	\$ 475,700



FEES

DEPARTMENT 67	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Stage Rental - 1st Day	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Each additional day	750	750	750	750
Hourly transportation fee	190	190	190	190
S. Legacy Center Overflow Parking Reservation				
Resident	100	100	100	100
Non-Resident	125	125	125	125
Special Event Permit Base	20	20	20	20
+ Police Service/officer (2 min)/hour	50	50	50	50
+Fire & EMS/person/hour	50	50	50	50
+Ambulance or brush truck/event	100	100	100	100
+Engine or tower/event	200	200	200	200
+Streets Service/hour	25	25	25	25
+Parks Service/hour	25	25	25	25

RISK MANAGEMENT**PERFORMANCE MEASURES**

DEPARTMENT/DIVISION OBJECTIVE: Reduce as much as possible the risk to city personnel, equipment, buildings, & other assets.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Days missed due to accident or injury.	✓	7	0	<5	0	2
Days reassigned to light duty work due to accident or injury.	✓	14	3	<10	0	2
Number of risk management trainings conducted.	✗	18	27	30	25	20

See page 184 for detailed budget information regarding the Risk Management Fund.

INFORMATION TECHNOLOGY**PERFORMANCE MEASURES**

DEPARTMENT/DIVISION OBJECTIVE: Reduce as much as possible the risk to city personnel, equipment, buildings, & other assets.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Days missed due to accident or injury.	✓	7	0	<5	0	2
Days reassigned to light duty work due to	✓	14	3	<10	0	2
Number of risk management trainings	✗	18	27	30	25	20

See page 182 for detailed budget information regarding the Information Technology Fund.

HUMAN RESOURCES

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Assist the city administrator in keeping the cost of employment at a reasonable level.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Benefits Expense per FTE	✓	\$21,852	\$20,977	\$22,997	\$19,695	\$25,494
Healthcare Expense per FTE	✓	\$8,416	\$8,393	\$10,908	\$8,468	\$11,905
Average Merit Increase per FTE	✓	2.8%	2.89%	2.75%	2.88%	2.80%

DEPARTMENT/DIVISION OBJECTIVE: Keep the employee turnover rate low and employee satisfaction high.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Full-time Employee Turnover Rate	✗	6.5%	8%	8%	9.06%	8.0%
Part-Time Employee Turnover Rate	✗	53.7%	80%	60%	80.45%	60.0%

BUDGET INFORMATION

DEPARTMENT 41	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 123,506	\$ 123,035	\$ 157,109	\$ 160,647
13 Employee Benefits	53,315	59,061	76,789	79,239
21 Books, Subscriptions, & Memberships	380	630	1,500	1,500
23 Travel & Training	643	1,454	3,000	3,000
24 Office Supplies	1,261	1,144	2,750	2,750
26 IT Fund Charges	14,000	14,000	14,000	14,000
27 Utilities	-	-	750	750
28 Equipment Maintenance	-	-	800	800
29 Risk Management Fund Charges	-	1,000	1,000	1,000
31 Professional & Technical	40,517	14,053	15,000	15,000
45 Miscellaneous	1,586	248	1,000	1,000
TOTAL EXPENDITURES	\$ 235,208	\$ 214,625	\$ 273,698	\$ 279,686

COMMUNITY DEVELOPMENT



THE COMMUNITY DEVELOPMENT DEPARTMENT GUIDES AND DIRECTS THE DEVELOPMENT OF LAND TO ACHIEVE A BALANCE BETWEEN THE DESIRES OF THE INDIVIDUAL PROPERTY OWNER, THE WELFARE OF THE RESIDENTS OF LEHI, AND THE NEEDS OF THE COMMUNITY.



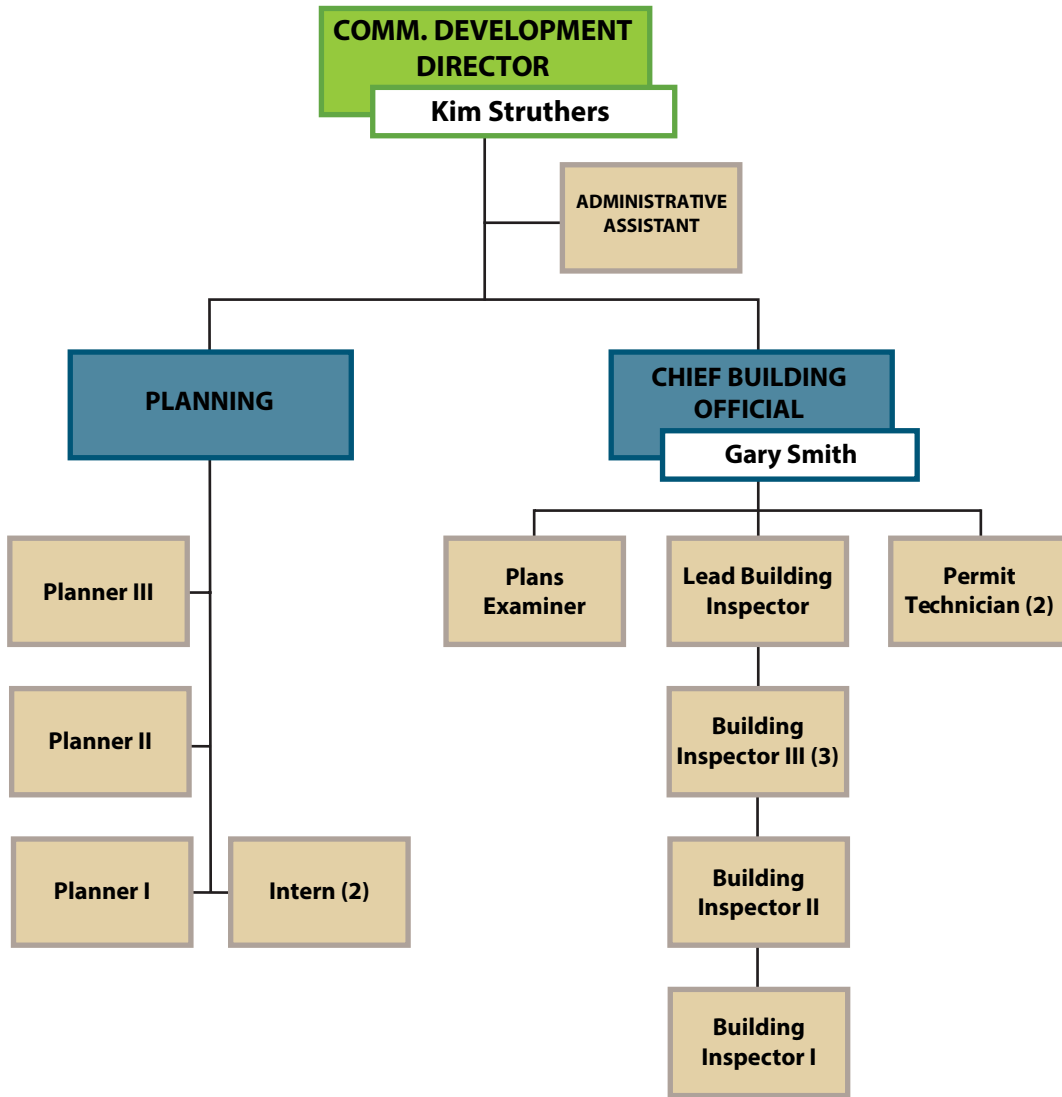
Update the Land Use Element of the General Plan.

DEPARTMENT DESCRIPTION

The Community Development Department consists of two separate divisions: Planning and Development Services.

The Planning Division works closely with the Planning Commission and City Council to ensure that the City's general plan, development code, and design standards are adopted and followed in all developmental issues. The department is also responsible for coordinating the efforts of developers with the duties of the city engineer, public works director, and utility departments.

The Development Services Division inspects newly-constructed buildings to ensure code compliance, inspects existing buildings to ensure safety requirements are met, and reviews plans for additions to new and existing buildings.



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-Time:					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Planner III	1.00	1.00	1.00	1.00	1.00
Planner II	1.00	2.00	1.00	1.00	2.00
Planner I	2.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Planning Intern (2)	-	-	-	-	1.00
Chief Building Official	-	1.00	1.00	1.00	1.00
Assistant Building Official	1.00	-	-	-	-
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector I	-	-	-	-	1.00
Building Inspector II	4.00	3.00	3.00	3.00	1.00
Building Inspector III	-	-	-	-	3.00
Permit Technician	2.00	2.00	2.00	2.00	2.00
TOTAL FTE	15.00	14.00	13.00	13.00	16.00

PLANNING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Efficiently & effectively serve the development needs of the city.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Planning Commission & City Council reports prepared per FTE.	✓	73.5	47.2	50	73.4	70
Total single-family lots recorded per FTE.	✓	46.2	95.8	80	107	100
Total multi-family residential units recorded per FTE.	✗	6	47.2	50	31.4	50

DEPARTMENT/DIVISION OBJECTIVE: Implement the city's development plans.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
General Plan Implemented	✓	30%	30%	35%	35%	45%

DEPARTMENT/DIVISION OBJECTIVE: Encourage ongoing training among planning staff.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Training Hours per FTE	✓	26.6	13	20	25.8	20



Photo Credit: Ethan Michaelis

BUDGET INFORMATION

DEPARTMENT 56	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 436,095	\$ 366,758	\$ 412,736	\$ 424,194
13 Employee Benefits	190,040	172,180	186,228	188,624
21 Books, Subscriptions, & Memberships	1,846	1,673	3,000	3,000
22 Public Notices	5,015	4,748	9,000	9,000
23 Travel & Training	6,154	5,572	12,000	12,000
24 Office Supplies	7,951	6,241	12,500	15,250
25 Fleet Fund Charges	4,000	4,000	4,000	4,000
26 Buildings & Grounds O & M	492	500	500	-
27 Utilities	2,309	15,859	3,000	3,000
28 Equipment Maintenance	2,740	3,060	4,295	4,295
31 Professional & Technical	21,804	34,568	32,320	112,320
32 IT Fund Charges	14,000	14,550	14,000	14,000
33 Risk Management Fund Charges	4,000	4,000	4,000	4,000
34 Recording Fees	3,793	3,052	3,500	3,500
35 Standards Update	333	-	1,000	1,000
46 Miscellaneous	2,732	2,426	2,500	2,500
54-000 Capital Outlay	2,560	-	72,000	10,105
TOTAL EXPENDITURES	\$ 705,864	\$ 639,187	\$ 776,579	\$ 810,788

FEES				
DEPARTMENT 56	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Annexation base	\$ 200	\$ 200	\$ 200	\$ 200
+ / Acre <50 acres	20	20	20	20
+ / Acre >50 acres	5	5	5	5
Area plan base	3,000	3,000	3,000	3,000
+ / Acre	10	10	10	10
Area plan amendment				
Minor (affecting 3 pages or less)	400	400	400	400
Intermediate (affecting 4 pages or more)	1,000	1,000	1,000	1,000
Major (addition of new property) base	1,500	1,500	1,500	1,500
+ / Acre	10	10	10	10
Amendments to:				
General plan	400	400	400	400
Zone district maps	400	400	400	400
Development code	400	400	400	400
Concept PC base	500	500	500	500
+ / Acre	2	2	2	2
Concept (Charge applies as a credit to preliminary subdivision or site plan):				
Residential / lot or unit	20	20	20	-
Non-residential base	100	100	100	-
+ / Acre	10	10	10	-
Concept (Charge applies as a credit to preliminary subdivision or site plan):				
Single family residential / lot	20	20	20	20
Multi-family residential base	100	100	100	100
+ / Unit	5	5	5	5
Non-residential base	100	100	100	100
+ / Acre	10	10	10	10
Preliminary subdivision plat				
Res. single family detached lots base	250	250	250	250
+ / lot	60	60	60	60
Res. multi-family attached units base	250	250	250	250
+ / unit	50	50	50	50
Non-residential base	250	250	250	250
+ / lot or unit	75	75	75	75
Final subdivision plat				
Res. single family detached lots base	350	350	350	350
+ / lot	75	75	75	75
Res. multi-family attached units base	350	350	350	350
+ / unit	65	65	65	65

FEES (CONT.)

DEPARTMENT 56	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Non-residential base	350	350	350	350
+ / lot or unit	100	100	100	100
Site plan				
Single family residential base	350	350	350	-
+ / lot or unit	75	75	75	-
Multi-family residential base	500	500	500	500
+ / lot or unit	10	10	10	10
Non-residential / acre	350	350	350	350
or / 1,000 bldg. sq. ft. (if greater)	50	50	50	50
Two-lot subdivision with an existing home	350	350	350	350
Permitted use (existing buildings only)	50	50	50	50
Conditional use	300	300	300	300
Modification of existing conditional use	150	150	150	150
Temporary uses	40	40	40	50
Zoning Verification Letters	-	50	50	50
Home occupation	-	25	25	25
Major	75	-	-	-
Minor	25	-	-	-
Sign permits:				
Temporary special event	25	25	25	25
On premise project sign	100	100	100	100
Directional sign for project	100	100	100	100
Temporary weekend directional sign	10	10	10	10
Hearing Examiner	200	200	200	200
Lot line adjustments (not requiring a plat)	200	200	200	200
Final plat revision, amend, vacation base	200	200	200	200
+ / lot or unit	100	100	100	100
Construction drawing rev. / revised page (1st pg)	100	100	100	100
+ / each subsequent page	20	20	20	20
Revision to approved dev. agreement	2,500	2,500	2,500	2,500
Replacement of development bonds / bond	350	350	350	350
Pub. improvement inspect. base (% of bond)	1.4%	1.4%	1.4%	1.4%
+ / linear ft. T.V. fee for sewer lines	0.42	0.42	0.45	0.45
+ / linear ft. T.V. fee for storm drain lines	0.42	0.42	0.45	0.45
First extension of development approval	250	250	250	250
If made after original expiration date	500	500	500	500
+ additional extension requests	500	500	500	500
Grading permit first 20 acres	100	100	100	100
+ / each additional 20 acres	100	100	100	100
GIS maps:				
24" x 36" color	10	10	10	10

FEES (CONT.)

DEPARTMENT 56	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
17" X 24" color	5	5	5	5
11" x 17" color	3	3	3	3
>24" x 36" / linear foot	2	2	2	2
Copies:				
11" x 17" color	0.25	0.25	0.25	0.25
11" x 17" black & white	0.10	0.10	0.10	0.10
8.5" x 11" color	0.25	0.25	0.25	0.25
8.5" x 11" black & white	0.10	0.10	0.10	0.10
Flash Drive (For pre-construction plans copies only)	-	-	-	75
Books:				
Design standards	10	10	10	10
Development code	10	10	10	10
Downtown revitalization plan	20	20	20	20
Business License				
Home-Occupied Business (no impact)	-	-	-	-
Home-Occupied Business (impact)	-	-	-	40
Home-occupied business	40	40	40	-
Base fee	80	80	80	80
Fireworks	40	40	40	40
Seasonal (Christmas tree lot, snow cone shack, etc.)	40	40	40	40
Beer license	150	150	150	150
Single event alcohol	50	50	50	50
Alcohol license	300	300	300	300
Late fee	25% of the renewal if not paid by Feb. 15th	25% of the renewal if not paid by Feb. 15th	25% of the renewal if not paid by Feb. 15th	25% of the renewal fee if not paid by February 15th

BUILDING & PERMITTING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide timely building permits and inspections.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Total Building Permits Issued per FTE	✓	196	136	125	181	150
Total Building Inspections per FTE	✓	3,398	2,673	2,500	3,064	2,700
Inspections Completed within 24 Hours of Request (%)	✓	90%	90%	90%	90%	90%
Final & Four-way Inspections Completed within 24 hours (%)	✓	90%	90%	90%	90%	90%

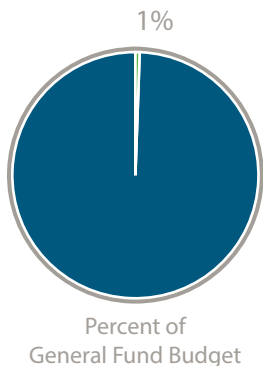
BUDGET INFORMATION

DEPARTMENT 58	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 404,514	\$ 439,506	\$ 511,246	592,060
11 Overtime	-	4,379	3,000	3,000
13 Employee Benefits	206,844	234,245	284,076	335,704
14 Uniforms	1,063	554	2,400	2,400
21 Books, Subscriptions, & Memberships	1,065	9,738	6,500	6,500
23 Travel & Training	1,961	5,896	17,000	17,000
24 Office Supplies	9,194	7,907	9,000	26,750
25 Fleet Fund Charges	18,000	18,000	18,000	18,000
26 Buildings & Grounds O & M	1,266	1,269	1,000	-
27 Utilities	1,781	3,190	2,500	2,500
28 Equipment Maintenance	20	1,698	1,500	2,200
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
31 Professional & Technical	213	498	-	-
34 IT Fund Charges	18,000	18,000	18,000	18,000
46 Miscellaneous	682	1,201	4,210	4,210
54-000 Capital Outlay	-	9,453	33,250	31,517
TOTAL EXPENDITURES	\$ 669,603	\$ 760,534	\$ 916,682	\$ 1,064,841

FEES

DEPARTMENT 58	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Building permits (established by ICBO Building Standards):				
Total valuation of \$100 - \$500	\$ 23.50	\$ 23.50	\$ 23.50	\$ 23.50
+ / \$100 increase (\$501 - \$2,000)	3.05	3.05	3.05	3.05
The first \$2,000 of the total valuation	69.25	69.25	69.25	69.25
+ / \$1,000 increase (\$2,001 - \$25,000)	14	14	14	14
The first \$25,000 of the total valuation	391.75	391.75	391.75	391.75
+ / \$1,000 increase (\$25,001 - \$50,000)	10.10	10.10	10.10	10.10
The first \$50,000 of the total valuation	643.75	643.75	643.75	643.75
+ / \$1,000 increase (\$50,001 - \$100,000)	7	7	7	7
The first \$100,000 of the total valuation	993.75	993.75	993.75	993.75
+ / \$1,000 increase (\$100,001 - \$500,000)	5.60	5.60	5.60	5.60
The first \$500,000 of the total valuation	3,233.75	3,233.75	3,233.75	3,233.75
+ / \$1,000 increase (\$500,001 - \$1,000,000)	4.75	4.75	4.75	4.75
The first \$1,000,000 of the total valuation	5,608.75	5,608.75	5,608.75	5,608.75
+ / \$1,000 increase (above \$1,000,001)	3.65	3.65	3.65	3.65
Plan review:				
Residential (as % of permit fee)	40%	40%	40%	40%
Non-residential (as % of permit fee)	65%	65%	65%	65%
+State charge (as % of permit fee)	1%	1%	1%	1%
Building inspections:				
Single family residential (/ sq. ft.)				
Main floor	91.36	101.39	101.39	104.54
Second floor	91.36	101.39	101.39	104.54
Unfinished basement	22.84	25.35	25.35	26.14
Semi-finished basement	22.84	25.35	25.35	26.14
Finished basement	45.68	50.70	50.70	52.27
Garage - masonry	45.47	45.47	45.47	-
Garage - Wood Frame	-	-	-	41.33
Open carports	29.94	33.82	33.82	34.80
Re-inspection Fee	-	100	100	100
Temporary power setup	80	80	80	80

ECONOMIC DEVELOPMENT



THE ECONOMIC DEVELOPMENT DEPARTMENT WILL FACILITATE THE DEVELOPMENT OF A DYNAMIC REGIONAL COMMERCIAL CENTER THAT WILL PROVIDE QUALITY EMPLOYMENT, OFFICE SPACE, RETAIL SHOPPING AND ENTERTAINMENT EXPERIENCES FOR RESIDENTS OF LEHI AND THE SURROUNDING MARKET AREA.



Promote Lehi City as the #1 location for high wage jobs, retail shopping experience, entertainment opportunities, and affordable housing to facilitate growth and a higher quality of life for Lehi residents.

DEPARTMENT DESCRIPTION

The Economic Development Department manages the various urban renewal, economic development, and community development areas (see pages 187-189 for more information) and works in cooperation with other public and private sector groups to promote new capital investment and quality job creation in the City. The department focuses on attracting new businesses to the community to create a diversified tax base and help reduce the tax burden on the residential property owner.

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-Time:					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	1.00	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Participate in ongoing Economic Development training.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Training hours	✓	-	32	40	40	40

DEPARTMENT/DIVISION OBJECTIVE: Focus on helping business succeed in Lehi.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Schedule and attend at least one business visit per month with mayor	✓	-	-	12	12	12

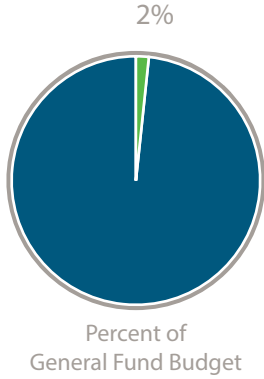
DEPARTMENT/DIVISION OBJECTIVE: Complete an update of the economic development strategic plan.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Economic Development Strategic Plan Completed (%)	✗	70%	70%	100%	70%	100%

BUDGET INFORMATION

DEPARTMENT 59	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 91,974	\$ 116,402	\$ 94,758	104,832
13 Employee Benefits	44,216	41,834	46,419	49,343
21 Books, Subscriptions, & Memberships	1,435	760	1,200	1,200
22 Public Notices	-	-	1,200	1,200
23 Travel & Training	6,362	5,706	7,875	7,875
24 Office Supplies	2,539	724	1,500	1,500
26 IT Fund Charges	2,000	2,000	2,000	2,000
28 Permits & Licenses	-	-	1,500	1,500
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	7,375	8,948	10,500	10,500
45 Miscellaneous	12,790	717	10,000	10,000
TOTAL EXPENDITURES	\$ 169,691	\$ 178,091	\$ 177,952	\$ 190,950

ENGINEERING



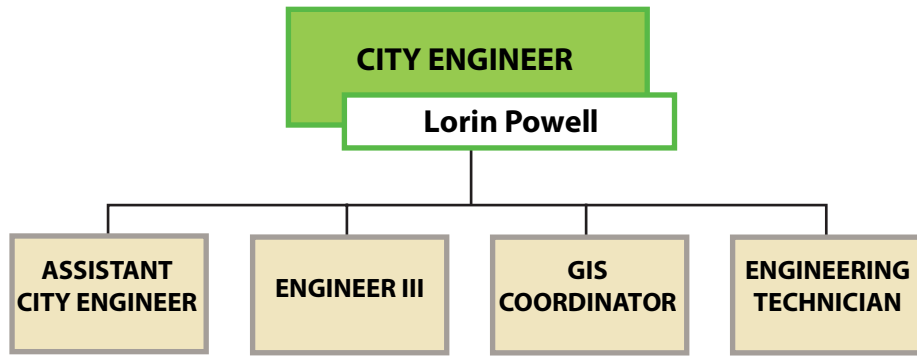
THE ENGINEERING DEPARTMENT WILL PROVIDE ENGINEERING AND GIS SUPPORT FOR CITY ADMINISTRATION, OPERATING DEPARTMENTS, AND CITIZENS IN ACCORDANCE WITH APPLICABLE REQUIREMENTS AND REGULATIONS.



Convert the Jordan River Reservoir into a family, fishing facility while augmenting the water resources of Lehi City.

DEPARTMENT DESCRIPTION

The Engineering Department coordinates all city engineering services including consultation, design, project management, survey, and inspection. The city engineer plays an integral part of all reviews done for new developments within the City. The geographical information system (GIS) coordinator provides map data for various levels of infrastructure and general city services.



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
Engineer III	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Engineering Technician	-	-	1.00	1.00	1.00
TOTAL FTE	4.00	4.00	5.00	5.00	5.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Participate in the design, development, and construction of infrastructure throughout the City.

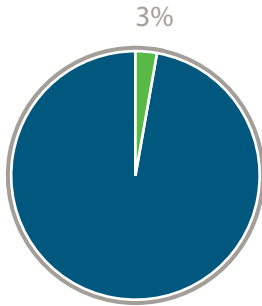
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Percent Completed of Major Projects						
Jordan River Reservoir (PI)	✓	75%	95%	100%	100%	-
Make the reservoir accessible.	✗	-	20%	100%	60%	100%
Work with Fish and Game to make the reservoir a fishery.	✗	-	20%	100%	25%	100%
Traverse Blvd TRAX Xing & Road	✗	-	-	100%	15%	75%
Main Street 2300 W to Crossroads	✗	-	-	15%	2%	35%
1200 West, I-15 to SR92	✗	-	-	20%	15%	100%
West Side Tank	✗	-	-	100%	95%	100%
Traverse Booster with Piping	✗	-	-	100%	16%	100%
West Side Sedimentation Basin	✗	-	-	100%	13%	100%
Dry Creek Reservoir & Piping	✗	-	-	20%	10%	25%

BUDGET INFORMATION

DEPARTMENT 63	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 371,732	\$ 434,959	\$ 433,003	\$ 457,592
13 Employee Benefits	161,626	195,271	209,963	217,555
14 Uniforms	279	499	300	300
21 Books, Subscriptions, Memberships	1,012	396	1,500	1,500
23 Travel & Training	6,200	5,662	9,000	9,000
24 Office Supplies	556	4,361	3,100	4,500
25 Fleet Fund Charges	4,000	4,150	4,000	4,000
26 IT Fund Charges	6,000	6,000	6,000	6,000
27 Utilities	1,068	1,023	-	-
28 Equipment Maintenance	3,860	19,844	20,600	21,000
29 Risk Management Fund Charges	2,000	2,000	2,000	2,000
31 Professional & Technical	5,996	21,239	10,100	18,000
45 Miscellaneous	221	418	500	500
54 Capital Outlay	7,549	-	-	5,600
TOTAL EXPENDITURES	\$ 572,099	\$ 695,822	\$ 700,066	\$ 747,547



FINANCE



Percent of
General Fund Budget

THE MISSION OF THE FINANCE DEPARTMENT IS TO EFFECTIVELY MANAGE AND SAFEGUARD THE CITY'S FINANCIAL RESOURCES AND ASSETS BY PROVIDING ACCURATE AND TIMELY INFORMATION IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) AND THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB).

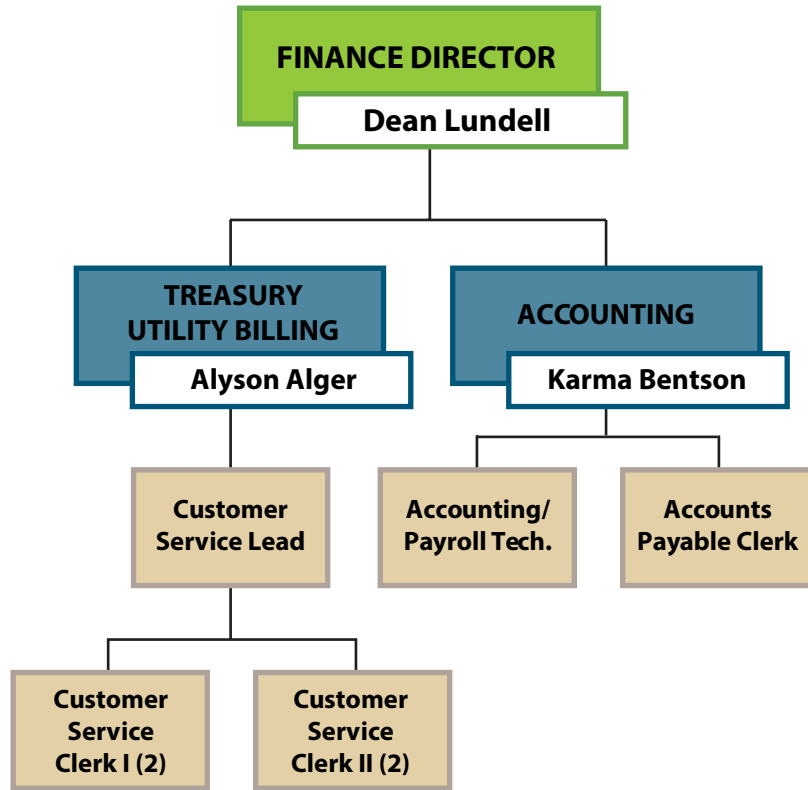


Effectively manage and safeguard the resources and assets by providing accurate and timely information in accordance with generally accepted principles (GAAP) and the Government Accounting Standards Board (GASB).

DEPARTMENT DESCRIPTION

The Finance Department is responsible for the financial operations of the City. The Department provides budgeting, purchasing, accounting, and funding direction for the City.

The Treasury and Utility Billing Division has custody of Lehi City's cash and investments. The Treasurer maintains a system for cash management and is responsible for reporting the cash position to the Mayor and City Council. The Treasurer also oversees the billing process and responds to customers' questions and complaints. Additionally, the Finance Department, through the Treasury Division, oversees the third-party waste collection contract (see Waste Collection Fund on page 179).



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
FINANCE					
Appointed:					
City Treasurer	1.00	1.00	1.00	1.00	1.00
Full-time:					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Customer Service Lead	1.00	1.00	1.00	1.00	1.00
Accounting/Payroll Technician	1.00	1.00	1.00	1.00	1.00
Accounts Payable Technician	1.00	1.00	1.00	1.00	1.00
Customer Service Representative II	1.00	1.00	2.00	2.00	2.00
Customer Service Representative I	2.00	2.00	2.00	2.00	2.00
*IT Manager	1.00	1.00	1.00	1.00	-
Senior IT Technician	1.00	1.00	1.00	-	-
IT Technician II	1.00	1.00	1.00	-	-
IT Technician I	-	-	-	3.00	-
Part-time Non-benefited:					
Customer Service Technician I	0.25	0.50	-	-	-
TOTAL FTE	12.25	12.50	13.00	14.00	10.00

*Beginning in FY2019, IT will be under the Office of the City Administrator and not Finance.

ACCOUNTING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Properly monitor and report the City's finances.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FT 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
1099 Errors	✓	10	8	5	2	1
Percent of monthly financial reports completed by the 20th business day after the end of the month	✓	100%	100%	100%	100%	100%

DEPARTMENT/DIVISION OBJECTIVE: Limit the amount of payroll errors.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FT 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Percent of payroll errors compared to the average number of employees	✓	1%	1%	1%	1%	1%

BUDGET INFORMATION

DEPARTMENT 46	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 272,110	\$ 290,594	\$ 309,375	\$ 318,682
13 Employee Benefits	139,405	141,423	161,487	164,848
21 Books, Subscriptions, & Memberships	855	355	2,246	2,246
23 Travel & Training	3,864	5,547	6,500	6,500
24 Office Supplies	5,272	4,872	10,000	10,000
26 IT Fund Charges	10,000	10,000	10,000	10,000
27 Utilities	460	440	500	500
28 Equipment Maintenance	1,368	-	1,500	1,500
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	4,326	9,702	5,000	5,000
34 Auditor Expense	42,000	48,000	46,000	46,000
35 Budget Expense	505	580	550	550
45 Miscellaneous	2,579	673	3,500	3,500
TOTAL EXPENDITURES	\$ 483,744	\$ 513,186	\$ 557,658	\$ 570,326

TREASURY & UTILITY BILLING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Closely monitor the city's utility revenues.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Number of Active Utility Accounts	✓	18,580	19,236	20,000	20,287	21,395
Utility Billing Accounts over 60 Days (%)	✗	6.5%	6%	5%	6.5%	6.1%

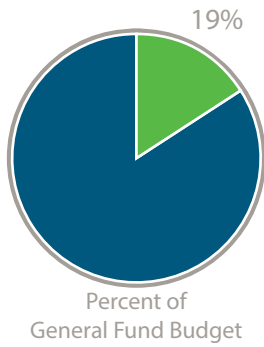
BUDGET INFORMATION

DEPARTMENT 45	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 262,985	\$ 222,836	\$ 276,527	\$ 293,210
13 Employee Benefits	145,537	137,734	179,617	179,531
21 Books, Subscriptions, & Memberships	251	100	1,000	1,000
23 Travel & Training	1,980	3,876	4,000	4,000
24 Office Supplies	2,912	3,101	3,200	3,200
26 IT Fund Charges	16,000	16,000	16,000	16,000
27 Utilities	-	-	1,000	1,000
28 Equipment Maintenance	12	-	500	500
29 Risk Management Fund Charges	10,000	10,000	10,000	10,000
31 Professional & Technical	1,167	11,320	1,000	1,000
45 Miscellaneous	552	206	1,000	1,000
TOTAL EXPENDITURES	\$ 441,396	\$ 405,173	\$ 493,844	\$ 510,441

FEES

DEPARTMENT 45	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Utility sign-up processing	\$ 30	\$ 30	\$ 30	\$ 30
Disconnect/connect fee (Water & Power)	50	50	50	50
Utility verification	50	50	50	50
Dumpster rental/dumpster +1 additional trip to dump	150 100	150 100	150 100	150 100
Landfill transfer station punch card:				
First card within the year	Free	Free	Free	Free
Second card within the year	10	10	10	10
Third card within the year	30	30	30	30
Fourth card within the year	50	50	50	50
Overdue charge/month (if past 30 days)	1.5%	1.5%	1.5%	1.5%
Returned check	20	20	20	20
Bankruptcy deposit	500	500	500	500
Temporary power meter deposit	200	200	200	200

FIRE



THE LEHI FIRE DEPARTMENT IS COMMITTED TO PROVIDING A WIDE RANGE OF SERVICES TO THE COMMUNITY DESIGNED TO PROTECT AND PRESERVE LIFE, PROPERTY, AND THE ENVIRONMENT THROUGH PLANNING, PREVENTION, EDUCATION, AND RESPONSE.

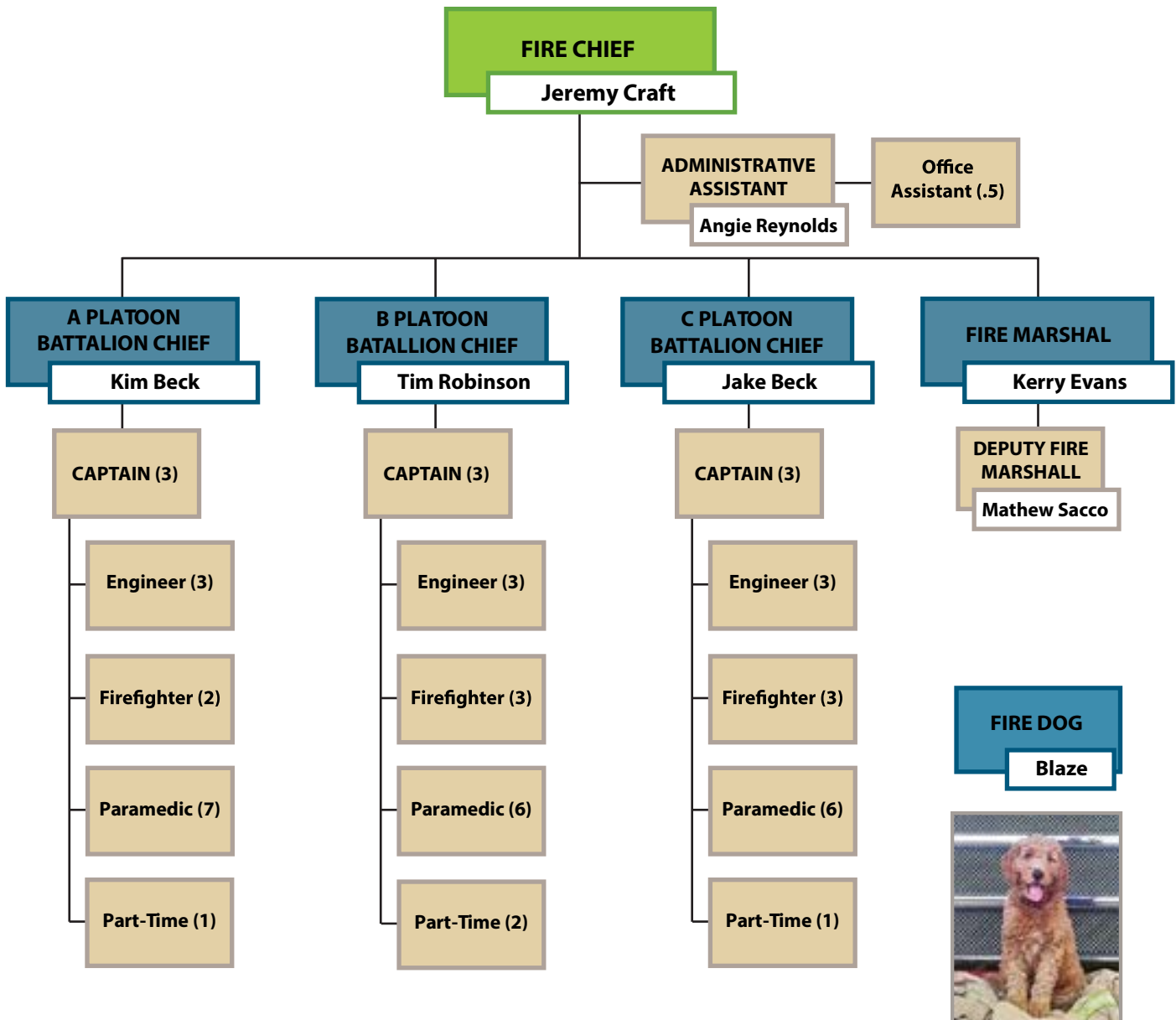


Deliver a high level of professional service to the community while enhancing public education and community relations.

DEPARTMENT DESCRIPTION

The Fire Department is responsible for protecting the lives and possessions of the people living within the Lehi service area, which includes Lehi City and parts of Utah County. All members of the Fire Department are expected to maintain current fire prevention skills and training and at least intermediate level EMT skills and training. The Department is also actively engaged in educating the community about fire prevention and fire safety.





Each Battalion Chief supervises a full staff at each of our fire stations: Station 81 (Center Street), Station 82 (2600 North) and Station 83 (Traverse Mountain). The department employs an additional 20 part-time staff, which equal 10 full-time equivalents, that cover available shifts as needed.

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Battalion Chief	1.00	3.00	3.00	3.00	3.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	-	-	1.00	1.00	1.00
Fire Captain	6.00	6.00	6.00	9.00	9.00
Fire Engineer	6.00	6.00	6.00	9.00	9.00
Firefighter/Paramedic	6.00	6.00	13.00	19.00	19.00
Firefighter/EMT-I	12.00	12.00	5.00	8.00	8.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Part-timer Non-benefited:					
Firefighter/Paramedic	6.90	9.90	9.90	9.90	9.90
Firefighter/EMT-I	2.45	2.45	2.45	2.45	2.45
Office Assistant	-	-	-	-	0.50
TOTAL FTE	43.35	48.35	49.35	64.35	64.85

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide quality fire and EMS services through efficient response times, proactive preventative maintenance, and quality public education.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Total Calls	✓	2,711	2,794	3,100	3,198	3,518
Average EMS Response Time (minutes)	✓	7:52	7:04	7:00	5:43	4-6 Min
*Average Fire Response Time (minutes)	✓	-	6:24	6:00	4:23	4-6 Min
Average "Out of Chute" Time (minutes)	✗	1:36	1:32	1:30	2:58	1-3 Min
Total Fire Inspections	✓	687	698	770	800	800
ISO Rating (updated annually)	✓	3	3	3	3	3
Total Public Education Class Hours	✓	451	522	500	589	600
**Resident Satisfaction with Fire Services	✓	84.2	84.5	80.0	85.7	80.0

*Average Fire Response Time was previously combined with Average EMS Response Time. Calculation is separate moving forward.

**Resident Satisfaction with Fire Services was previously based on a 5-point scale. A 10-point scale will be used moving forward.

DEPARTMENT/DIVISION OBJECTIVE: Train and utilize CERT volunteers to properly assist with city functions.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Total Firefighter Training Hours	✓	4,200	4,300	4,500	12,451	13,000

BUDGET INFORMATION

DEPARTMENT 55	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 2,388,728	\$ 2,616,658	\$ 3,429,244	\$ 4,123,347
11 Overtime	144,906	163,737	167,729	177,729
13 Employee Benefits	1,151,275	1,242,911	1,668,686	1,932,947
14 Uniforms	51,880	30,055	153,905	87,907
21 Books, Subscriptions, Memberships	8,344	5,718	7,000	8,000
23 Travel & Training	29,139	29,154	44,462	44,462
24 Office Supplies	7,881	6,560	22,400	24,900
25 Fleet Fund Charges	100,000	100,000	100,000	125,000
26 Buildings & Grounds O&M	15,438	13,337	12,675	12,675
27 Utilities	18,187	23,187	32,000	32,000
29 Equipment Maintenance	65,850	54,172	55,000	74,500
30 Electricity - Lehi City Power	25,851	25,609	19,000	19,000
31 Professional & Technical	90,926	85,437	70,200	70,200
32 IT Fund Charges	20,000	20,000	20,000	20,000
33 Risk Management Fund Charges	10,000	10,000	10,000	10,000
36 Education	7,377	3,148	20,000	26,650
Dispatch Fee - County Comm	10,500	7,938	-	-
41 First Aid Supplies	77,157	68,351	67,950	82,950
46 Miscellaneous	33,835	129,686	157,839	155,110
54 Capital Outlay	28,827	318,852	-	10,600
TOTAL EXPENDITURES	\$ 4,286,101	\$ 4,954,510	\$ 6,058,090	\$ 7,037,977

BUDGET INFORMATION - EMERGENCY MANAGEMENT FUND

DEPARTMENT 49	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ -	\$ 1,716	\$ 18,500	\$ 18,500
13 Employee Benefits	-	873	1,500	1,500
23 Travel & Training	354	-	3,500	3,500
21 Books, Subscriptions, Memberships	1,214	317	-	-
24 Office Supplies	24	16	500	500
31 Professional & Technical	6,825	-	10,000	10,000
33 Miscellaneous	2,827	13,173	32,250	32,250
54 Capital Outlay	561	12,036	-	-
TOTAL EXPENDITURES	\$ 11,805	\$ 38,131	\$ 66,250	66,250

FEES				
DEPARTMENT 55	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Ambulance: (Established by UT Bureau of Emergency Medical Services)				
Basic Ground Ambulance / transport	\$ 655	\$ 655	\$ 746	\$ 746
Intermediate Ground Ambulance / trans.	865	865	984	984
Paramedic Ground Ambulance / transport	1,265	1,265	1,440	1,440
Standard Mileage Rate / mile	31.65	31.65	31.65	31.65
+ Off-Road / mile (if >10 mi. traveled)	1.50	1.50	1.50	1.50
Fuel Fluctuation / mile (if > \$4.25 / gal.)	0.25	0.25	0.25	0.25
AOS Assessment / treatment w/out trans.	225	225	225	225
Waiting time (per quarter hour)	22.05	22.05	22.05	22.05
False Alarm:				
Fire/Smoke/CO2 (if>3 / yr. at bus.) / alarm	150	150	150	150
Fire/Smoke/CO2 (if>3 / yr. at res.) / alarm	50	50	50	50
Impact Fee:				
Residential / unit	375	198	198	198
Non-Residential / building sq. ft.	0.246	-	-	-
Annual Operational Permits:				
Single Use Permit:				
Agricultural Burn Permit	10	10	10	10
Fireworks Display (ground)	125	125	125	125
Aerial Fireworks Display:				
< 250 devices	140	140	140	140
> 250 devices	215	215	215	215
Pyrotechnics (other)	110	110	110	110
Candles and open flames	60	60	60	60
Carnivals:				
< 10 attractions	60	60	60	60
> 10 attractions	100	100	100	100
Tent:				
200 - 2000 sq. ft.	60	60	60	60
> 2000 sq. ft.	100	100	100	100
Canopy:				
400 - 2000 sq. ft.	60	60	60	60
> 2000 sq. ft.	100	100	100	100
Air Supported Structure	100	100	100	100
Fire Stand-by at Special Events	80	80	80	80
Inspections & Enforcement:				
Exempt Child Care Facility	25	25	25	25
Daycare/Pre-School	25	25	25	25
Nursing Homes	50	50	50	50

FEES (CONT.)

DEPARTMENT 55	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Assisted Living Facilities	50	50	50	50
Boarding School	100	100	100	100
Outpatient Provider	75	75	75	75
Hospital	200	200	200	200
Final for Occupancy	60	60	60	60
Flammable Finish Operations:				
Spray Booth	150	150	150	150
Powder Coating	150	150	150	150
Electrostatic Apparatus	150	150	150	150
Dipping Tank / tank	150	150	150	150
Amusement Building	100	100	100	100
Combustible Fiber Storage	60	60	60	60
Cutting and Welding	60	60	60	60
Dry Cleaning Plant	60	60	60	60
High Piled Storage	60	60	60	60
Hot Work Operations	60	60	60	60
Industrial Ovens / oven	60	60	60	60
LPG Dispensing	60	60	60	60
Spray Booths & Auto Painting	60	60	60	60
Lumber Yards	75	75	75	75
Woodworking Plants	75	75	75	75
Alarm User Permit	25	25	25	25
Fireworks Sales / location	60	60	60	60
Fire Protection Systems:				
Automatic Fire Sprinkler Systems:				
Plan Review:				
< 100 heads	125	125	125	125
100 - 199 heads	175	175	175	175
200 - 299 heads	225	225	225	225
> 300 heads	275	275	275	275
+ / head	0.50	0.50	0.50	0.50
Acceptance Testing:				
Underground Flush	60	60	60	60
Hydrostatic (2 hour maximum)	60	60	60	60
Acceptance (2 hour maximum)	60	60	60	60
Any Acceptance (2 hour maximum)	60	60	60	60
Other Fire Protection Systems:				
Additional Riser	50	50	50	50
Standpipe (2 hour maximum)	100	100	100	100

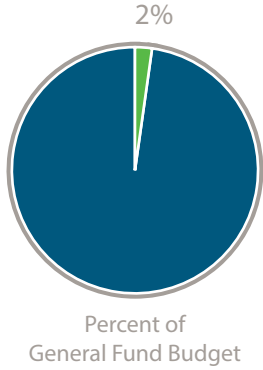
FEES (CONT.)

DEPARTMENT 55	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Automatic Fire Sprinkler System Remodel or Tenant Finish:				
Plan Review:				
< 5 heads	65	65	65	65
5 - 50 heads	125	125	125	125
> 50 heads	150	150	150	150
+ / head	0.50	0.50	0.50	0.50
Acceptance Testing:				
Hydrostatic (2 hour maximum)	60	60	60	60
Acceptance (2 hour maximum)	60	60	60	60
Fire Alarm Systems:				
Plan Review:				
New System	115	115	115	115
Remodel	65	65	65	65
Additional Floors	60	60	60	60
Acceptance (2 hour maximum)	60	60	60	60
Commercial Hood Systems:				
Plan Review / hood	115	115	115	115
Acceptance (2 hour maximum)	60	60	60	60
Fire Hydrant Installation and Testing:				
Underground Flush	60	60	60	60
Acceptance Testing	60	60	60	60
Fire Hydrant Single Usage	110	110	110	110
Fire Hydrant Multi Usage	100	100	100	100
Fire Hydrant Flow Test	60	60	60	60
LPG and Hazardous Materials:				
LPG Storage Tanks and Gas Systems:				
Plan Review	50	50	50	50
< 500 gallons (private use)	140	140	140	140
< 500 gallons (retail use)	140	140	140	140
> 500 gallons (private use)	165	165	165	165
> 500 gallons (retail use)	215	215	215	215
> 2000 gallons (plans)	215	215	215	215
> 4000 gallons (plans)	265	265	265	265
Hazardous Materials Storage Annual Permit:				
Minimal Storage	80	80	80	80
Haz Mat Storage	165	165	165	165
Haz Mat Dispensing	215	215	215	215
Manufacturing	265	265	265	265
Haz Mat Production	265	265	265	265

FEES (CONT.)

DEPARTMENT 55	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Waste Production	300	300	300	300
Multiple-Use Site	315	315	315	315
Liquid Storage Tank / tank (installation and closure)				
Plan Review	50	50	50	50
Underground:				
< 500 gallons	115	115	115	115
501 - 1000 gallons	165	165	165	165
> 1000 gallons	265	265	265	265
Above Ground:				
< 500 gallons	115	115	115	115
501 - 1000 gallons	165	165	165	165
> 1000 gallons	265	265	265	265
Explosives and Blasting / project	75	75	75	75
Explosives and Blasting annually	365	365	365	365
Compressed Gas Systems:				
Compressed Gas	115	115	115	115
Medical Gas	115	115	115	115
Combustible and Flammable Liquid Systems:				
Plan Review	50	50	50	50
If not UST or AST	215	215	215	215
Miscellaneous:				
+ / additional hour for reviews, inspections, approvals, etc. > 2 hours	60	60	60	60
Fire Report Copy	15	15	15	15
Plan Review Rush - Alarm	100	100	100	100
Plan Review Rush - Sprinkler	200	200	200	200
Stop Work Removal	100	100	100	100
After-Hrs. Inspection / hour (2 hour min.)	75	75	75	75
Installation without Permit				
Open Burning: (for violations only)				
Type 1 Equipment / hour	230	230	230	230
Type 2 Equipment / hour	150	150	150	150
Type 6 Equipment / hour	120	120	120	120
Fire Chief or Marshal / day	95	95	95	95
EMT-Paramedic / hour	25	25	25	25
EMT-Intermediate / hour	22	22	22	22
Community Emergency Response Team Training				
Resident	35	35	35	35
Nonresidents	40	40	40	40

JUSTICE COURT



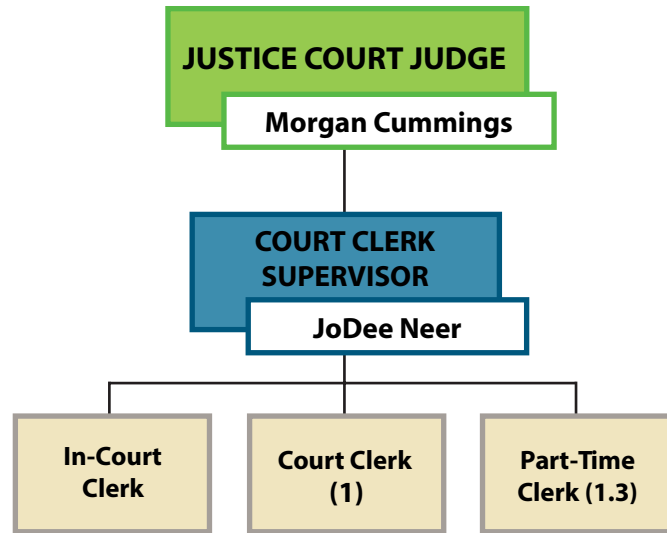
THE JUSTICE COURT WILL SIT IN JUDGMENT OF CRIMINAL AND COMMON LAW PROCEEDINGS, RESOLVE LEGAL ISSUES, AND ENSURE JUSTICE; THEREBY IMPROVING THE EQUALITY OF LIFE IN THE COMMUNITY BY PROVIDING AN OPEN, FAIR, EFFICIENT, AND INDEPENDENT SYSTEM FOR THE ADVANCEMENT OF JUSTICE UNDER THE LAW.



Implement evidence-based sentencing practices and utilize effective community resources for convicted defendants in an effort to reduce recidivism in the criminal justice system and effect positive change and reparation.

DEPARTMENT DESCRIPTION

The Lehi City Judge is trained in the operation of the Utah court system and court procedures. This training makes it possible for the judge to hand down judgments on all citations, summons, and small claims. The judge is responsible for all procedures that take place in the Justice Court. The court clerk enters citations for the Lehi Police Department, Utah Highway Patrol, and the Utah County Sheriff Department. The clerk is also responsible for recording summons and small claims information.



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Appointed:					
Justice Court Judge	1.00	1.00	1.00	1.00	1.00
Full-Time:					
Court Clerk Supervisor	1.00	1.00	1.00	1.00	1.00
In-Court Clerk	1.00	1.00	1.00	1.00	1.00
Court Clerk	2.00	2.00	2.00	1.00	1.00
Part-Time Non-benefited:					
Clerk	1.30	1.30	1.30	1.30	1.30
TOTAL FTE	6.30	6.30	6.30	5.30	5.30



PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Encourage ongoing training among justice court staff.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Training Hours for Clerks	✓	15	15	15	25.5	15
Training Hours for Judge	✓	N/A	64	35	49	30

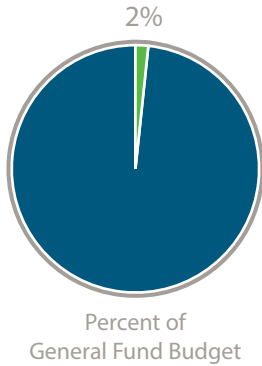
DEPARTMENT/DIVISION OBJECTIVE: Dispose of cases effectively & efficiently.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Total cases per FTE	✓	1,307	1,128	1,000	1,533	-
Percent of misdemeanor cases disposed of within 6 months	✓	85%	87%	85%	94%	90%
Percent of traffic cases disposed of within 90 days	✓	93%	95%	90%	97%	95%

BUDGET INFORMATION

DEPARTMENT 42	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 311,744	\$ 304,474	\$ 329,339	\$ 289,633
11 Overtime	-	324	750	750
13 Employee Benefits	146,711	137,843	171,201	146,659
21 Books, Subscriptions, & Memberships	1,018	873	1,000	1,000
23 Travel & Training	5,561	5,860	7,100	9,100
24 Office Supplies	8,590	8,576	10,000	11,000
26 IT Fund Charges	20,000	20,000	20,000	20,000
27 Utilities	2,786	12,896	6,000	6,000
28 Equipment Maintenance	-	87	1,800	1,800
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
30 Electricity - Lehi City Power	5,919	5,751	5,000	5,000
31 Professional & Technical	176,900	199,300	79,760	79,760
32 Witness & Jury Fees	815	237	8,000	4,000
33 Miscellaneous	1,451	2,607	3,000	4,000
54 Capital Outlay	-	-	17,050	-
TOTAL EXPENDITURES	\$ 682,495	\$ 669,828	\$ 661,000	\$ 579,702

LEGAL SERVICES



THE LEGAL SERVICES DEPARTMENT WILL SERVE LEHI CITY THROUGH THE PRACTICE OF LAW ACCORDING TO THE HIGHEST PROFESSIONAL STANDARDS AND THROUGH MAINTAINING RECORDS OF THE CITY'S ACTION IN A PROFESSIONAL AND HIGHLY-ORGANIZED MANNER.



Safeguard the rights and interests of Lehi families by (1) vigorously prosecuting crime, (2) managing claims and litigation to protect tax dollars, and (3) defending public policies advanced by Lehi's elected representatives.

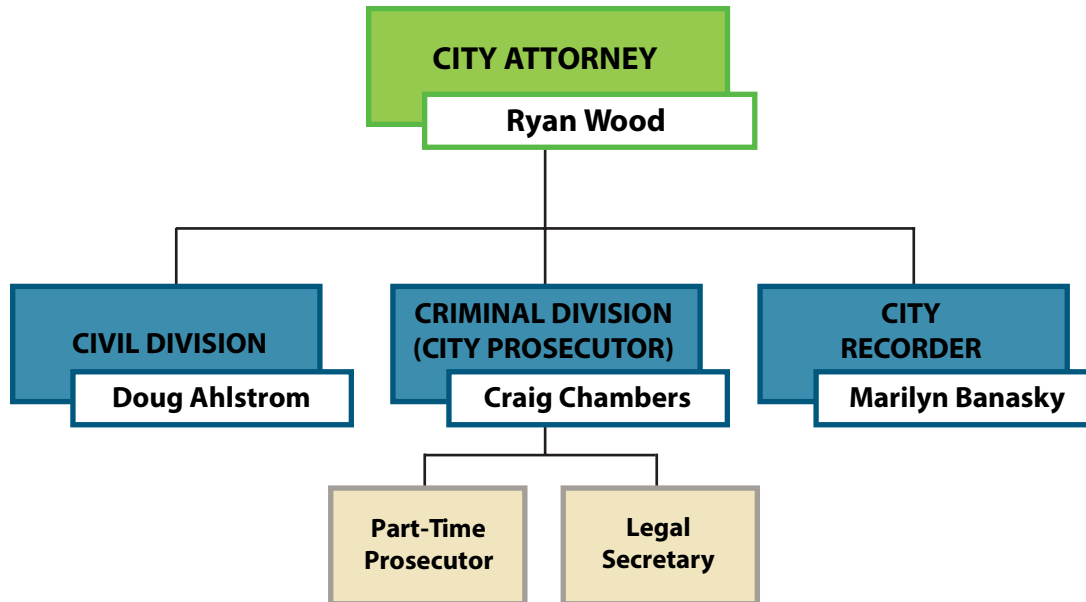
DEPARTMENT DESCRIPTION

The Legal Services Department is responsible for the proper execution of all legal affairs of the City. The Legal Services Department consists of three divisions: Civil Division, Criminal Division, and Records and Elections.

The Civil Division advises elected officials and City staff on legal issues, prepares all legal documents, defends the City against all civil claims, and conducts all other non-criminal legal services for Lehi City.

The Criminal Division prosecutes all misdemeanor crimes that occur within Lehi City.

The Records and Elections Division is managed by the city recorder and is responsible for the records, minutes, ordinances, and resolutions of the City. The division also oversees annexations, elections, and cemetery records.



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Appointed:					
Recorder	1.00	1.00	1.00	1.00	1.00
Full-time:					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney/City Prosecutor	1.00	1.00	1.00	1.00	1.00
Secretary - Legal	-	-	-	-	1.00
Part-Time Non-benefited:					
Assistant City Prosecutor	0.50	0.50	0.50	0.50	0.50
Secretary - Legal	1.80	1.80	1.80	1.80	0.80
TOTAL FTE	5.30	5.30	5.30	5.30	5.30

CIVIL DIVISION

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Responsibly provide internal support to the city's civil legal issues when possible.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Total Liability Claims Filed	✗	15	11	5	13	5
Total Lawsuits Filed	✓	6	1	1	1	1

CRIMINAL DIVISION

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Effectively and efficiently prosecute those charged with crimes in Lehi City.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Criminal Informations filed by Prosecution	N/A	-	1,777	1,977	1,898	1,977
Criminal Informations closed	N/A	-	1,441	1,641	1,637	1,641

**These are new measures that will be tracked moving forward.*

BUDGET INFORMATION

DEPARTMENT 48	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 302,732	\$ 301,703	\$ 345,860	\$ 364,692
13 Employee Benefits	115,943	115,458	136,617	137,558
21 Books, Subscriptions, & Memberships	7,079	5,671	6,500	6,500
23 Travel & Training	2,426	2,479	5,500	5,500
24 Office Supplies	1,926	1,678	5,000	5,000
26 IT Fund Charges	8,000	8,000	8,000	8,000
27 Utilities	607	783	500	500
29 Risk Management Fund Charges	2,000	2,000	2,000	2,000
31 Professional & Technical	29,345	28,162	40,000	40,000
32 Prosecutor Outside Counsel	30,000	24,704	30,000	30,000
33 Miscellaneous	622	1,887	2,500	2,500
TOTAL EXPENDITURES	\$ 500,680	\$ 492,525	\$ 582,477	\$ 602,250

RECORDS AND ELECTIONS

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Accurately keep records in accordance with legal requirements and make them available to the public.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Percent of department' records officers trained on Open Meetings Act	✓	30%	100%	100%	100%	100%
Percent of departments' records officers trained on GRAMA & records retention	✗	30%	30%	50%	50%	100%

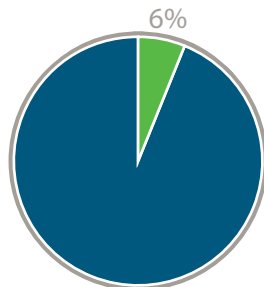
BUDGET INFORMATION

DEPARTMENT 43	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 74,615	\$ 76,850	\$ 77,948	\$ 82,052
13 Employee Benefits	32,785	34,089	36,308	37,560
21 Books, Subscriptions, & Memberships	295	555	5,000	5,000
22 Public Notices	935	370	7,500	7,500
23 Travel & Training	160	1,200	4,000	4,000
24 Office Supplies	491	4,917	2,500	2,500
26 IT Fund Charges	4,000	4,000	4,000	4,000
27 Utilities	-	-	750	750
28 Equipment Maintenance	-	25,530	20,800	20,800
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	2,119	7,018	12,100	12,100
45 Miscellaneous	-	-	-	-
46 Election Expense	88,474	-	90,000	-
47 Ordinance Book Update	3,710	-	-	-
54 Capital Outlay	19,698	-	-	-
TOTAL EXPENDITURES	\$ 228,282	\$ 155,529	\$ 261,905	\$ 177,263

FEES

DEPARTMENT 43	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Election registration	\$ 35	\$ 35	\$ 35	35
Audio recording CD/meeting	5	5	5	5
GRAMA request rates/hour:				
Department heads	55	55	55	55
Supervisory staff	45	45	45	45
Professional staff	35	35	35	35
Support staff	25	25	25	25
GRAMA request copies:				
GIS maps:				
24" x 36" color	10	10	10	10
17" x 24" color	5	5	5	5
11" x 17" color	3	3	3	3
>24" x 36"/linear foot	2	2	2	2
Other GRAMA copies:				
Up to 11" x 17" color	0.25	0.25	0.25	0.25
Up to 11" x 17" black & white	0.10	0.10	0.10	0.10
Business License:				
Solicitor	50/solicitor	50/solicitor	50/solicitor	50/solicitor

LEISURE SERVICES



Percent of
General Fund Budget

THE MISSION OF THE LEISURE SERVICES DEPARTMENT IS TO ENRICH THE LIVES OF LEHI'S RESIDENTS BY PROVIDING HIGH-QUALITY RECREATIONAL AND EDUCATIONAL OPPORTUNITIES AT A MINIMUM COST.



Provide high-quality programs and services
designed for Lehi families.

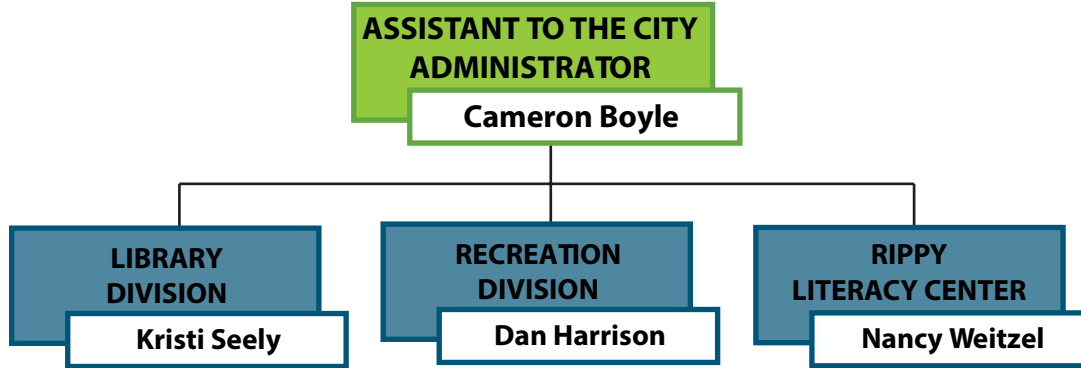
DEPARTMENT DESCRIPTION

The Leisure Services Department, managed directly by the assistant city administrator, is composed of three divisions: the Recreation Division, the Library Division, and the Literacy Center Division.

The Recreation Division is responsible for offering health, recreation, aquatic, and social activities to residents in the Lehi community at the lowest possible cost. The division includes sports, aquatics, the Legacy Center (Lehi's recreation center), senior services, and community programs. While senior services are funded through the general fund, the remaining sections of the Recreation Division, with the accompanying outdoor pool, is funded through a Special Revenue Fund. See pages 143-155 for detailed budget information regarding the Outdoor Pool and Recreation Special Revenue Funds.

The Library Division is responsible for managing and controlling book and document circulation and purchasing. The Library is also responsible for updating and maintaining all information services, providing Internet access to users, computer use, and responding to the needs of the residents.

The Literacy Center Division is responsible for managing the Lehi-Rippy Literacy Center, which was founded by William and Hesther Rippy in 1998. Lehi City supports the Literacy Center by providing staff and facilities. The Literacy Center specializes in teaching reading, mathematics, computer skills, and language skills to all ages on a personal level at no cost.



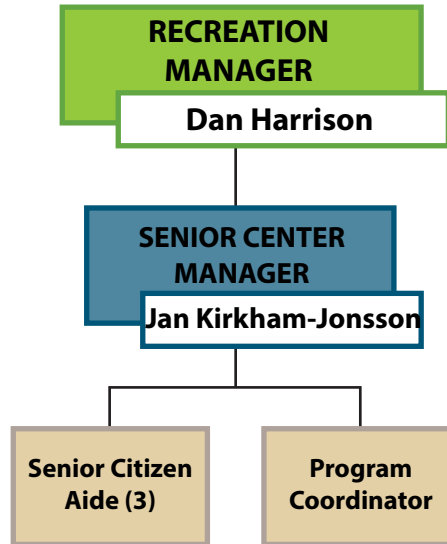
POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Recreation Division (21, 22, 68)	80.15	80.65	81.65	81.65	81.55
Library Division (74)	20.43	21.43	21.00	21.00	21.93
Literacy Center Division (75)	6.25	6.25	9.00	9.00	9.00
TOTAL FTE	106.83	108.33	111.65	111.95	112.48

Detailed staffing information is found under each division description.

RECREATION

Information about the Recreation Division Special Revenue Fund can be found on page 143.

SENIOR SERVICES



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Senior Citizen Manager	1.00	1.00	1.00	1.00	1.00
Senior Services Program Coordinator	-	-	-	1.00	1.00
Part-Time Non-benefited:					
Senior Services Program Coordinator	-	-	0.50	-	-
Senior Citizen Aide	1.00	1.00	1.00	1.50	1.50
TOTAL FTE	2.00	2.00	2.50	3.50	3.50

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide the highest quality of services to the senior residents of Lehi City and the surrounding community.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Average Daily Attendance	✘	-	28	30	26	30
Lunches Served per FTE	✘	-	3,240	3,300	3,232	3,300

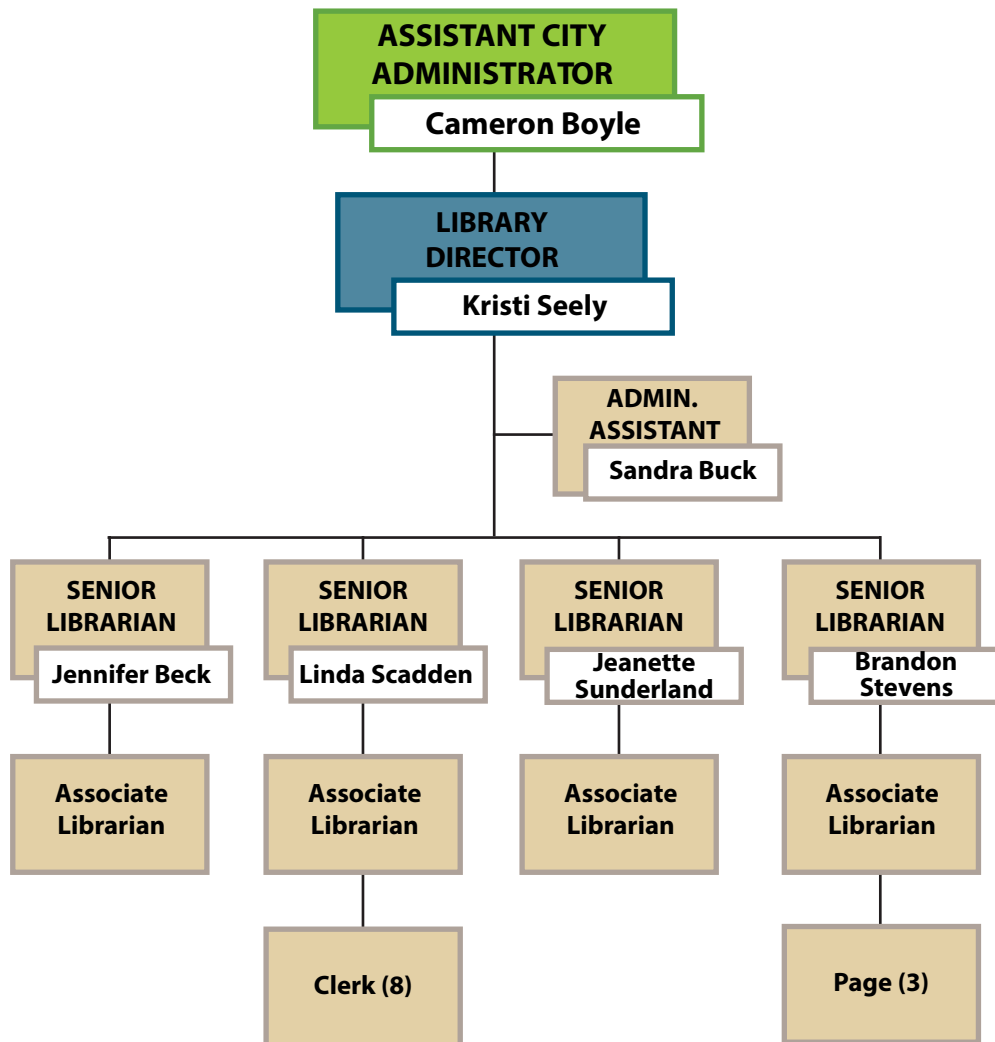
BUDGET INFORMATION

DEPARTMENT 68	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 83,794	\$ 103,599	\$ 129,718	\$ 155,870
13 Employee Benefits	25,857	28,198	52,145	55,252
23 Travel & Training	362	4,632	8,000	52,150
24 Office Supplies	1,133	4,478	4,000	4,000
26 Buildings & Grounds O & M	371	2,500	2,500	1,500
27 Utilities	-	-	2,000	2,000
30 Electricity - Lehi City Power	-	-	6,500	6,500
31 Professional & Technical	-	-	1,650	1,650
38 Meal Management	23,564	21,960	23,000	23,000
45 Miscellaneous	595	969	9,000	9,000
54 Capital Outlay	-	9,834	-	-
Total Expenditures	\$ 135,676	\$ 176,170	\$ 238,513	\$ 310,922

FEES

DEPARTMENT 68	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Membership - Annual	\$ -	\$ -	\$ 5	\$ 5
Lunch (Mountainland Association of Govts.):				
Over 60 (suggested donation)	3	3	3	3
+ salad	0.25	-	-	-
+ case of 24 Ensure	20	20	20	20
Under 60	4.90	6	6	6
+ salad	0.75	-	-	-
Facility rental:				
Small room rental	25	25	25	25
Over 60 / hour (birthday or anniversary)	25	25	25	25
Other / hour	50	50	50	50
Non-resident / hour	60	60	60	60
+ deposit	500	500	500	500

LIBRARY



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Library Director	1.00	1.00	1.00	1.00	1.00
Senior Librarian	4.00	4.00	4.00	4.00	4.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Associate Librarian	3.00	4.00	4.00	4.00	4.00
Part-time Non-benefited:					
Clerk	6.96	6.96	8.00	8.00	8.00
Page	4.47	4.47	3.00	3.00	3.00
TOTAL FTE	20.43	21.43	21.00	21.00	21.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Increase the number of online resources for our community and provide quarterly activities for families.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Total Holdings Per Capita	✗	2.00	1.71	2.00	1.96	1.92
Number of E-Holdings	✓	5,270	6,283	6,500	7,076	7,600
Number of E-Checkouts	✗	64,589	95,048	100,000	54,824	55,000
Number of Family-Related Activities	✗	-	4	4	4	4
Circulation Rate per Patron	✓	21	22	23	20.928	22

BUDGET INFORMATION

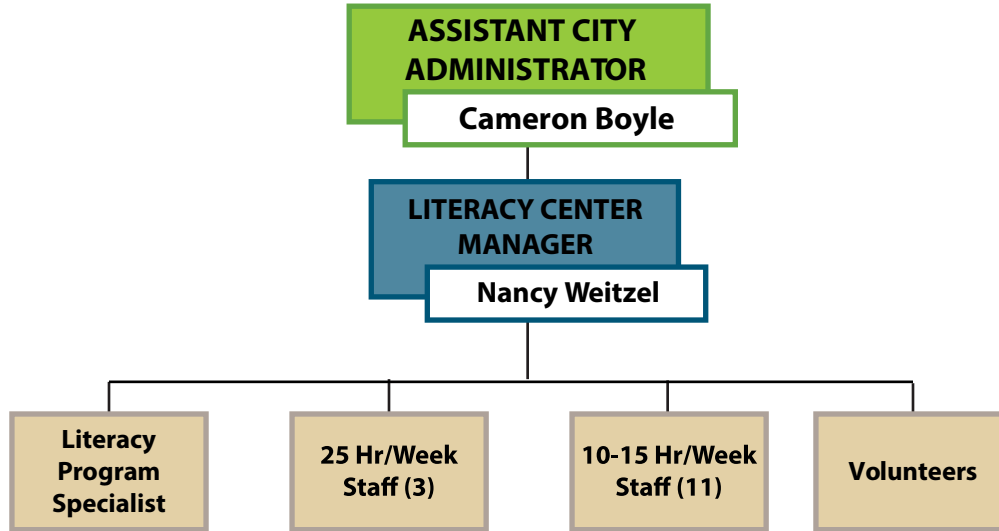
DEPARTMENT 74	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 587,285	\$ 639,124	\$ 630,170	\$ 664,034
13 Employee Benefits	224,638	246,146	267,894	287,346
21 Books	173,016	170,312	175,000	185,000
22 Subscriptions	9,982	5,126	10,000	10,000
23 Travel & Training	1,160	1,945	7,000	7,000
24 Office Supplies	12,750	17,349	22,000	22,000
25 Equipment Maintenance	39,955	43,633	50,317	50,317
26 Buildings & Grounds O & M	1,008	1,079	1,000	2,000
27 Utilities	5,155	6,270	10,000	10,000
28 Story Hour Expense	8,852	8,071	8,250	8,250
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
30 Electricity - Lehi City Power	19,737	18,598	18,000	18,000
31 Professional & Technical	2,843	3,082	5,000	5,000
34 Collections	1,924	826	2,000	2,000
36 IT Fund Charges	50,000	50,000	50,000	50,000
45 Miscellaneous	711	11,696	10,330	10,330
54 Capital Outlay	5,004	16,921	-	-
TOTAL EXPENDITURES	\$ 1,149,020	\$ 1,245,178	1,271,961	1,336,277

FEES

DEPARTMENT 74	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Library Card:				
Resident	Free	Free	Free	Free
Non-resident / year	\$ 80	\$ 80	\$ 80	\$ 80
Non-resident / 6 months	40	40	40	40
Internet Only / year	25	25	25	25
Replacement of card	3	3	3	3
Check Out Fees				
DVD / week	1	1	1	1
Video / week	1	1	1	1
Inter-library loan materials	-	5	5	5
Inter-library loan kits	-	10	10	10
Copies:				
Letter size	0.10	0.10	0.10	0.10
Legal size	0.15	0.15	0.15	0.15
Printing	-	0.10	0.10	0.10
Opaque projector use / hour	1	1	1	1
Inter-library loan	5	5	4.50	5
Internet use:				
Resident	Free	Free	Free	Free
Non-resident / hour	1	1	1	1
Fines:				
Overdue book / day / book	0.10	0.10	0.10	0.10
Inter-library loan overdue book / day / book	1	2	2	2
Overdue video / day / video	1	1	1	1
Minor damage (in some cases / page)	1 - 10	2-14	2-14	2-14
Major Damage (not repairable)	full cost	full cost	full cost	full cost



LITERACY CENTER



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Literacy Center Manager	1.00	1.00	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Staff - 25 Hours/Week	-	-	-	1.875	1.875
Staff - 10-15 Hours/Week	-	-	-	4.125	4.125
Teacher	1.25	1.25	2.00	-	-
Seasonal/Temporary:					
Staff	3.00	3.00	5.00	-	-
TOTAL FTEs	6.25	6.25	9.00	8.00	8.00



PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide the highest quality educational opportunities to Lehi residents and increase the overall education of Lehi children.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Total Literacy Center Participants	✓	1,012	656	800	946	1040
Hours of Literacy Center Service Provided	✓	-	-	-	161,620	177,782

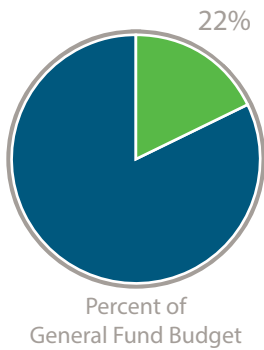
DEPARTMENT/DIVISION OBJECTIVE: Provide quality volunteer opportunities to qualified individuals.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Literacy Center Volunteer Hours	✓	5,497	5,969	6,100	6,243	6300
Literacy Center Volunteer Tutors	✓	274	342	400	717	788
Presidential Awards for Volunteerism Awarded	✓	84	98	100	125	137

BUDGET INFORMATION

DEPARTMENT 75	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 173,292	\$ 177,597	\$ 235,420	242,550
13 Employee Benefits	58,474	66,566	66,566	68,422
22 Books, Subscriptions, & Memberships	795	-	500	500
23 Travel & Training	598	-	1,000	1,000
24 Office Supplies	6,329	7,303	3,500	5,000
26 Buildings & Grounds O & M	-	-	-	1,500
27 Utilities	466	5,136	1,000	1,000
28 Equipment Maintenance	416	-	750	750
29 Risk MGMT Fund Charges	-	-	-	5,000
31 Professional & Technical	-	1,463	2,500	2,500
Literacy Foundation Expenses	19,160	6,377	-	-
36 IT Fund Charges	-	-	-	5,000
45 Miscellaneous	2,071	3,437	6,000	6,000
TOTAL EXPENDITURES	\$ 261,601	\$ 256,913	\$ 317,236	\$ 339,222

POLICE



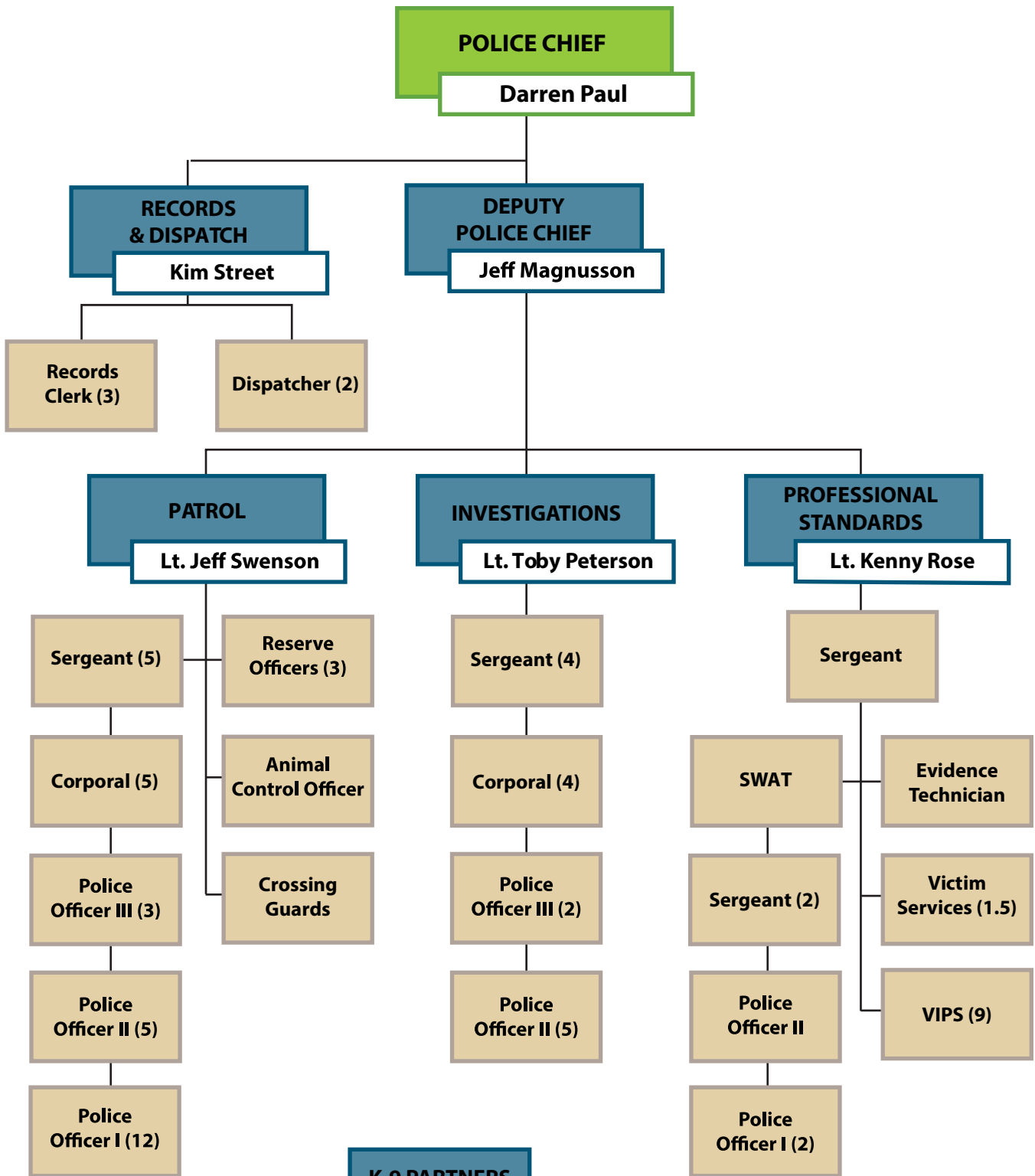
THE POLICE DEPARTMENT WILL PROVIDE A SAFE AND SECURE COMMUNITY BY DELIVERING PROFESSIONAL AND COURTEOUS SERVICES AS DETERMINED IN PARTNERSHIP WITH LEHI RESIDENTS. THE DEPARTMENT IS DEDICATED TO THE FOLLOWING FIVE VALUES: (1) FOSTERING THE PUBLIC TRUST, (2) ETHICAL JUDGMENTS, (3) PROACTIVE PREVENTION AND ENFORCEMENT, (4) CREATIVE SERVICE DELIVERY, AND (5) FAIRNESS IN ENFORCEMENT OF THE LAW.



Provide professional police services focused on citizen engagement and transparency.

DEPARTMENT DESCRIPTION

The Police Department's function is to serve and protect all people and property within the City limits. This is done through the coordinated efforts of patrol officers, detectives, code enforcement officers, and animal control officers. Detectives are responsible for investigating and solving crimes that are carried out by criminals in a covert manner. Patrol officers are responsible for enforcing traffic laws and ensuring the safety of persons within the City limits. Code enforcement officers are responsible for ensuring that properties in Lehi are maintained according to ordinance. Animal control officers are responsible for enforcing the animal control ordinance of the City and protecting residents from violent and destructive animals.



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	3.00	3.00	3.00
Police Sergeant	7.00	8.00	10.00	10.00	10.00
Police Corporal	-	-	10.00	10.00	9.00
Police Officer III	7.00	13.00	1.00	5.00	5.00
Police Officer II	4.00	1.00	9.00	7.00	11.00
Police Officer I	21.00	19.00	16.00	17.00	14.00
Code Enforcement Officer	2.00	2.00	-	-	-
Victim Advocate Coordinator	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	1.00
Front Desk Secretary/Dispatcher	2.00	2.00	2.00	2.00	2.00
Part-Time Non-benefited:					
Reports Clerk/Records Assistant	0.50	1.00	1.00	0.50	0.50
Front Desk Secretary/Dispatcher	-	-	-	1.50	1.50
Victim Advocate	-	-	-	0.50	0.50
Crossing Guard Coordinator	-	-	0.50	0.50	0.50
Crossing Guard	12.95	12.45	12.45	12.45	12.45
TOTAL FTE	65.45	67.45	71.95	76.45	76.45

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Maintain a low crime rate compared to other Utah cities and improve community safety through traffic enforcement and crime prevention.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Total Estimated Crime Index	✗	749	695	700	847	750
Crimes per 1,000 Residents	✗	14.60	18.33	12.00	14.10	-
Average Response Time - Priority 1 (minutes)	✗	7:52	8:52	6:00	7:53	7:30
Average Response Time - Excluding Priority 1 (minutes)	✓	15:28	12:11	12:00	11:59	11:30
Community Events	✓	-	4	4	9	10
Resident Satisfaction: Police services (out of a score of 100)	✗	81.8	82.5	85	82.9	84
Resident Satisfaction: Feel safe in their neighborhood (out of a score of 100)	✗	94	90	96	92	94
Cases Reaching Disposition	✗	-	18,368	5,750	12,344	13,000

BUDGET INFORMATION

DEPARTMENT 54	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 2,827,566	3,159,007	\$ 3,506,761	\$ 3,927,752
11 Overtime	300,423	329,692	277,000	277,000
12 Crossing Guard Expense	107,435	135,498	135,000	-
13 Employee Benefits	1,835,810	2,042,718	2,393,107	2,541,280
14 Uniforms	57,388	65,773	58,600	58,600
16 Tactical Equipment	14,944	44,945	45,725	14,000
21 Books, Subscriptions, Memberships	8,046	1,550	4,338	4,338
23 Travel & Training	53,027	52,709	60,100	60,100
24 Office Supplies	19,268	23,932	28,800	25,000
25 Fleet Fund Charges	250,000	250,000	250,000	250,000
26 Buildings & Grounds O&M	5,004	5,004	5,000	5,000
27 Utilities	33,685	29,785	79,134	79,134
28 Equipment Maintenance	57,104	62,618	58,074	58,074
29 Miscellaneous Supplies	2,380	9,502	23,890	23,890
30 Electricity - Lehi City Power	15,332	14,127	20,000	20,000
31 Professional & Technical	55,503	45,255	53,000	63,000
33 IT Fund Charges	120,000	120,000	123,200	126,200
34 Risk Management Fund Charges	20,000	20,000	20,000	23,000
37 Dispatch Fee - County Comm	25,217	12,998	-	-
46 K9 Supplies	12,293	15,030	12,000	12,000
47 Firearms & Supplies	30,722	28,182	44,000	44,000
48 Miscellaneous	496	-	25,000	25,000
54 Capital Outlay	135,998	180,354	154,725	-
63 Youth Court Expenses	-	-	2,000	2,000
68 NOVA Expense	5,792	5,696	6,000	6,000
68-100 RAD Kids Expense	-	990	2,000	2,000
TOTAL EXPENDITURES	\$ 5,993,433	\$ 6,655,365	\$ 7,387,454	\$ 7,647,368

BUDGET INFORMATION - CODE ENFORCEMENT

DEPARTMENT 53	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 56,881	\$ 48,608	\$ 57,864	63,004
11 Overtime	4,463	3,574	-	3,000
13 Employee Benefits	41,900	35,765	45,600	48,010
25 Fleet Fund Charges	12,000	12,000	12,000	12,000
26 IT Fund Charges	4,000	4,000	4,000	4,000
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	-	425	5,000	5,000
33 Miscellaneous	-	587	294	294
TOTAL EXPENDITURES	\$ 120,244	\$ 105,959	\$ 125,758	\$ 136,308

BUDGET INFORMATION - ANIMAL CONTROL

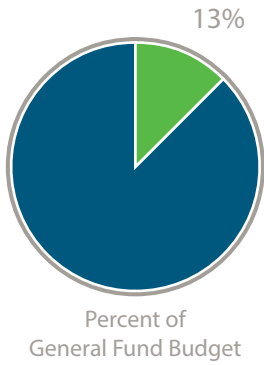
DEPARTMENT 57	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 43,533	\$ 48,419	\$ 47,795	\$ 51,670
11 Overtime	268	175	4,000	4,000
13 Employee Benefits	37,449	28,817	41,350	43,227
14 Uniforms	1,200	1,200	1,800	1,800
25 Fleet Fund Charges	4,000	4,000	4,000	4,000
27 IT Fund Charges	2,000	2,000	2,000	2,000
28 Equipment Maintenance	100	262	300	300
31 Professional & Technical	66,631	82,598	68,000	80,000
54 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 155,431	\$ 167,471	\$ 169,244	\$ 186,997



FEES

DEPARTMENT 54	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Traffic School (+ Plea in Abeyance Fine)	\$ 65	\$ 65	\$ 65	\$ 65
Small Claims (Est. by Utah State Code):				
Up to \$2,000	60	60	60	60
\$2,001-\$7,499	100	100	100	100
\$7,500-\$10,000	185	185	185	185
Counterclaim up to \$2,000	50	50	50	50
Counterclaim \$2,001-\$7,499	70	70	70	70
Counterclaim \$7,500-\$10,000	120	120	120	120
Appeal	10	10	10	10
Police Report Copies:				
Resident	5	5	5	5
Or / Page (Whichever is Greater)	0.25	0.25	0.25	0.25
Non-Resident	15	15	15	15
Or / Page (Whichever is Greater)	0.25	0.25	0.25	0.25
Video Tape or CD / Copy	30	30	30	30
Processed Color Photo	25	25	25	25
Digital Color Photo Printout / Page	5	5	5	5
Fingerprinting:				
Resident	10	10	10	10
Non-Resident	25	25	25	25
False Alarm:				
Intrusion/Burglar (If > 3/Year) / Alarm	100	100	100	100
Duress/Hold-Up (If > 3/Year) / Alarm	100	100	100	100
Impact Fee:				
Residential / Unit	220	98	98.35	98
Non-Residential / Bldg. Sq. Ft. (1 ERU min)	0.045	-	-	-
Animal Shelter (Established by NUVAS)				
Dog License (Spayed or Neutered)	15	15	15	15
Dog License (Not Spayed or Neutered)	30	30	30	35

PUBLIC WORKS



THE PUBLIC WORKS DEPARTMENT PROVIDES QUALITY SERVICES TO LEHI RESIDENTS THROUGH (1) STRONG LEADERSHIP, (2) EXCELLENT TECHNICAL SKILLS, AND (3) EXPERIENCED ADMINISTRATIVE SUPPORT. THE DEPARTMENT WILL MAINTAIN FACILITIES, PROPERTY, AND EQUIPMENT WHILE PROVIDING AN AESTHETICALLY PLEASING AND SAFE COMMUNITY.



Maintain the city's infrastructure and facilities at the lowest cost and highest level of efficiency through cutting-edge technology, innovative solutions, and strong leadership.

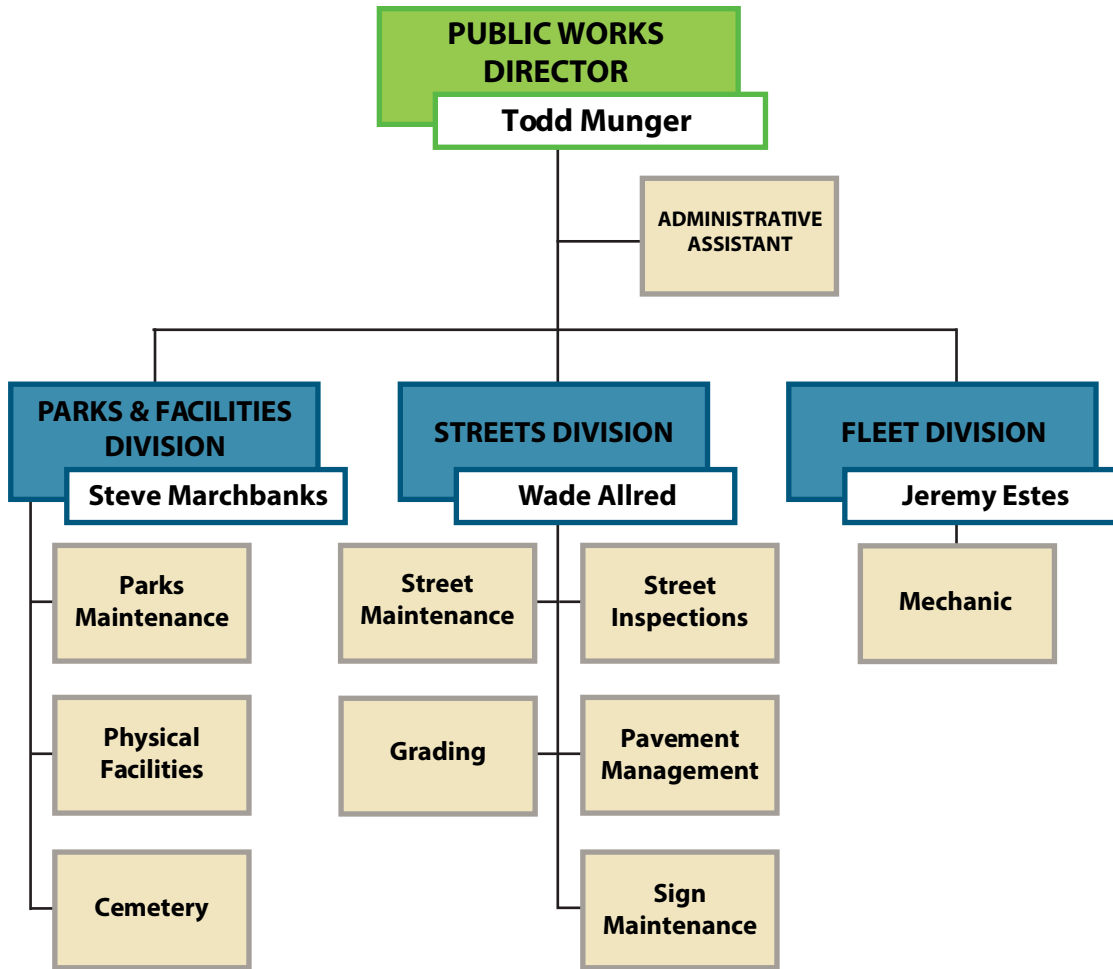
DEPARTMENT DESCRIPTION

The Public Works Department is responsible for the general supervision of the Parks and Facilities, Streets, and Fleet Divisions. The department is also responsible for clerical services, long-range planning and short-term coordination among these divisions.

The Parks and Facilities Division is responsible for the maintenance of all open recreation and leisure spaces and City buildings within Lehi. The division performs park improvements and maintenance, building improvements and janitorial services, public grounds maintenance, and cemetery service and maintenance. The Buildings and Grounds fund information can be found on page 185.

The Streets Division is responsible for the repair of streets, sidewalk, curbs, and gutters. It is also responsible for the removal of snow and ice from streets and roads in the winter.

The Fleet Division is responsible for the acquisition and maintenance of all City-owned vehicles. The Fleet Fund is an internal service fund that charges fees for each vehicle and the costs associated with maintenance of such vehicles. The revenue collected from these fees is intended to cover both the full operating and long-term capital costs of the services provided. A description of this fund is found on page 183.



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	0.50	1.00	1.00	1.00
Parks (64)	30.00	33.00	29.00	29.00	32.00
Streets (61)	14.75	14.75	15.75	17.75	17.75
Fleet (64)	2.00	2.50	4.00	4.00	4.00
TOTAL FTE	48.75	52.25	56.75	58.75	61.75

Detailed staffing information is found under each division description.

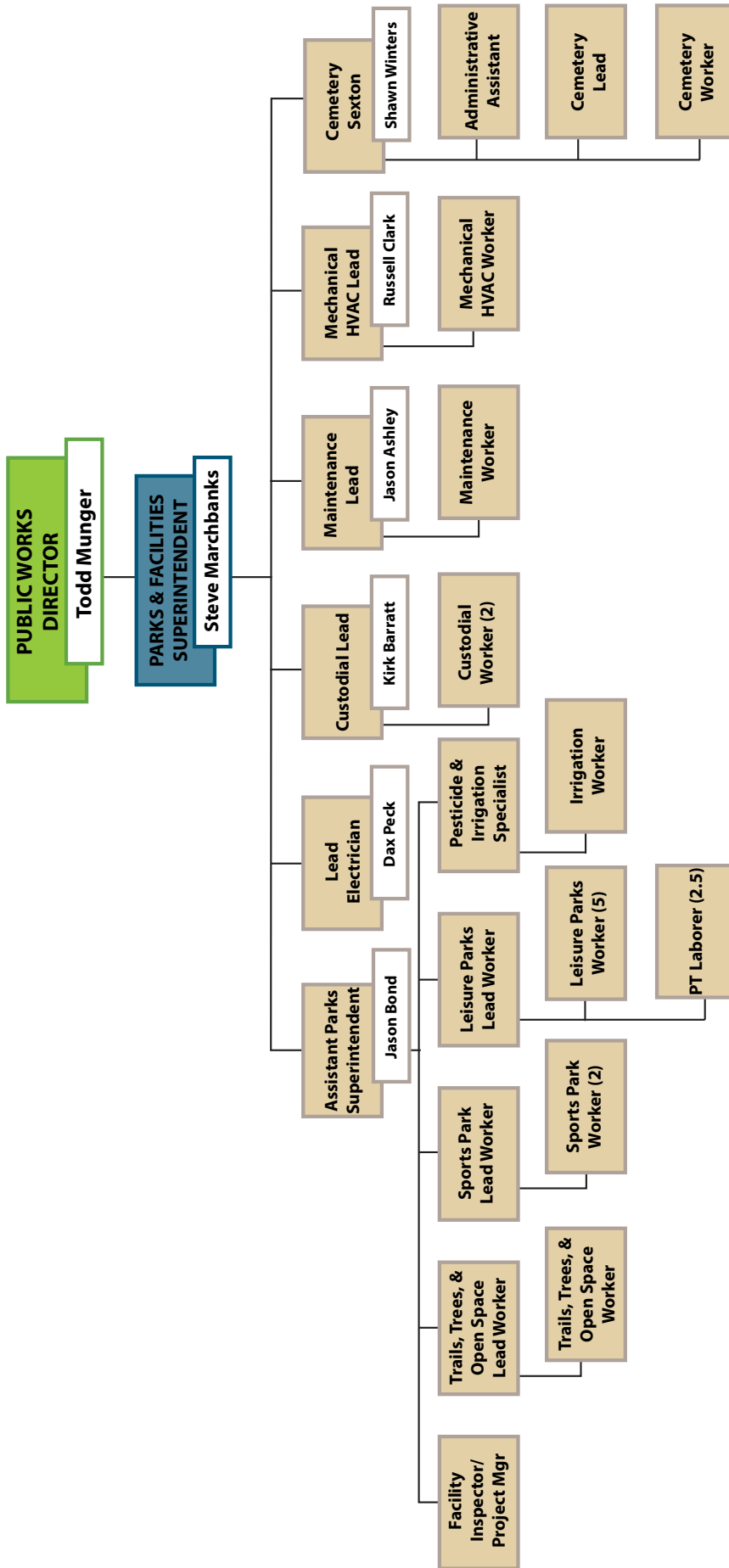
PUBLIC WORKS ADMINISTRATION

GENERAL FUND - DEPT. DETAIL

BUDGET INFORMATION				
DEPARTMENT 62	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 97,542	\$ 144,440	\$ 147,126	\$ 155,175
13 Employee Benefits	47,314	75,175	81,546	84,171
21 Books, Subscriptions, Memberships	1,020	-	-	-
23 Travel & Training	3,455	2,809	3,000	3,000
24 Office Supplies	2,912	1,360	2,600	2,600
25 Fleet Fund Charges	4,000	4,000	4,000	4,000
26 IT Fund Charges	6,000	6,000	6,000	6,000
27 Utilities	2,684	583	-	-
28 Equipment Maintenance	619	-	500	500
29 Risk Management Fund Charges	1,500	1,500	1,500	1,500
31 Professional & Technical	2,121	1,761	2,500	2,500
45 Miscellaneous	100	653	-	-
Total Expenditures	\$ 169,267	\$ 238,281	\$ 248,772	\$ 259,446



PARKS



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Parks & Facilities Superintendent	-	-	1.00	1.00	1.00
Custodial Lead	-	-	-	-	1.00
Custodial Worker	1.00	1.00	2.00	2.00	2.00
Facility Inspector/Project Manager	1.00	1.00	1.00	1.00	1.00
Sports Park Lead	-	-	-	-	1.00
Sports Park Worker	-	-	-	-	2.00
Leisure Parks Lead	-	-	-	-	1.00
Leisure Parks Worker	-	-	-	-	5.00
Lead Electrician	-	-	-	-	1.00
Mechanical HVAC Lead	1.00	1.00	1.00	1.00	1.00
Mechanical HVAC Worker	-	-	-	-	2.00
Maintenance Lead	2.00	2.00	1.00	1.00	1.00
Maintenance Worker	-	-	-	-	1.00
Pesticide & Irrigation Specialist	1.00	1.00	1.00	1.00	1.00
Irrigation Worker	-	-	-	-	1.00
Trails, Trees, and Open Space Lead	-	-	-	-	1.00
Trails, Trees, and Open Space Worker	-	-	-	-	2.00
Cemetery Sexton	1.00	1.00	1.00	1.00	1.00
Cemetery Lead	1.00	1.00	1.00	1.00	1.00
Cemetery Worker	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Worker II	2.00	2.00	-	-	-
Facilities Maintenance Worker I	-	-	2.00	2.00	-
Lead Park Maintenance Worker	1.00	1.00	2.00	2.00	-
Park Maintenance Worker II	2.00	2.00	1.00	1.00	-
Park Maintenance Worker I	5.00	6.00	4.00	4.00	-
Part-time benefited:					
Cemetery Secretary	0.50	0.50	0.50	0.50	0.50
Seasonal/Temporary:					
Laborer	7.50	7.50	7.50	7.50	2.50
TOTAL FTE	30.00	33.00	29.00	29.00	32.00

*FY 2019 uses updated job titles to more accurately reflect staffing

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Ensure the city's parks, open space, public facilities, and cemetery are maintained at the highest levels of quality and efficiency.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Large Open Space hours/week	✗	35	35	40	36.5	36
Sports Fields hours/week	✓	42	42	40	42	42
Total Building Square Footage per FTE	✓	32,500	32,500	32,500	42,366	42,366
Total Cemetery Acres Maintained per FTE	✓	13	13	13	13	13

BUDGET INFORMATION

DEPARTMENT 64 - PARKS MAINTENANCE	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 964,851	\$ 866,509	\$ 1,157,359	\$ 1,216,233
11 Overtime	53,360	61,575	30,000	35,000
13 Employee Benefits	366,408	432,810	432,810	468,858
14 Uniforms	3,974	4,618	5,030	7,030
23 Travel & Training	7,503	12,496	5,000	8,000
24 Office Supplies	1,828	6,521	2,000	2,000
25 Fleet Fund Charges	25,000	25,132	25,000	25,000
26 Buildings & Grounds O&M	135,622	121,466	84,500	84,500
27 Utilities	10,864	10,574	7,500	7,500
28 Equipment Maintenance	15,830	39,032	40,000	40,000
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
30 Electricity - Lehi City Power	60,734	38,027	48,000	48,000
31 Professional & Technical	70,267	120,885	165,500	197,500
32 IT Fund Charges	6,000	6,000	6,000	6,000
38 Tree Trimming	6,968	17,830	20,000	20,000
45 Purchase of Trees	14,844	9,065	20,000	20,000
46 Miscellaneous	14,995	15,501	12,850	12,850
48 Park Maintenance	179,206	16,136	130,000	160,000
49 Park Pavilion & Playground Updates	14,452	55,000	55,000	55,000
54 Capital Outlay	57,430	43,799	14,600	-
TOTAL EXPENDITURES	\$ 2,015,136	\$ 1,951,101	\$ 2,266,149	\$ 2,418,471
DEPARTMENT 51 - PHYSICAL FACILITIES	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019*
Expenditures:				
10 Salaries & Wages	\$ 232,577	\$ 348,229	\$ 436,638	-
11 Overtime	5,396	7,054	-	-
13 Employee Benefits	114,358	108,238	105,825	-
14 Uniforms	587	2,088	3,400	-
21 Books, Subscriptions, Memberships	-	-	-	-
23 Travel & Training	120	303	-	-
24 Office Supplies	-	142	1,500	-
25 Fleet Fund Charges	10,000	10,000	10,000	-
26 Buildings & Grounds O&M	125,752	128,032	137,500	-
27 Utilities	2,845	450	3,500	-
28 Equipment Maintenance	189	12,272	13,000	-
32 Risk Management Fund Charges	2,500	2,500	2,500	-
45 Building Beautification Expense	11,753	16,500	16,500	-
46 Miscellaneous	951	5,000	5,000	-
54 Capital Outlay	-	-	17,000	-
TOTAL EXPENDITURES	\$ 507,028	\$ 638,237	\$ 752,363	-

*This department's expenditures have been moved to the Internal Service Fund - Buildings & Grounds

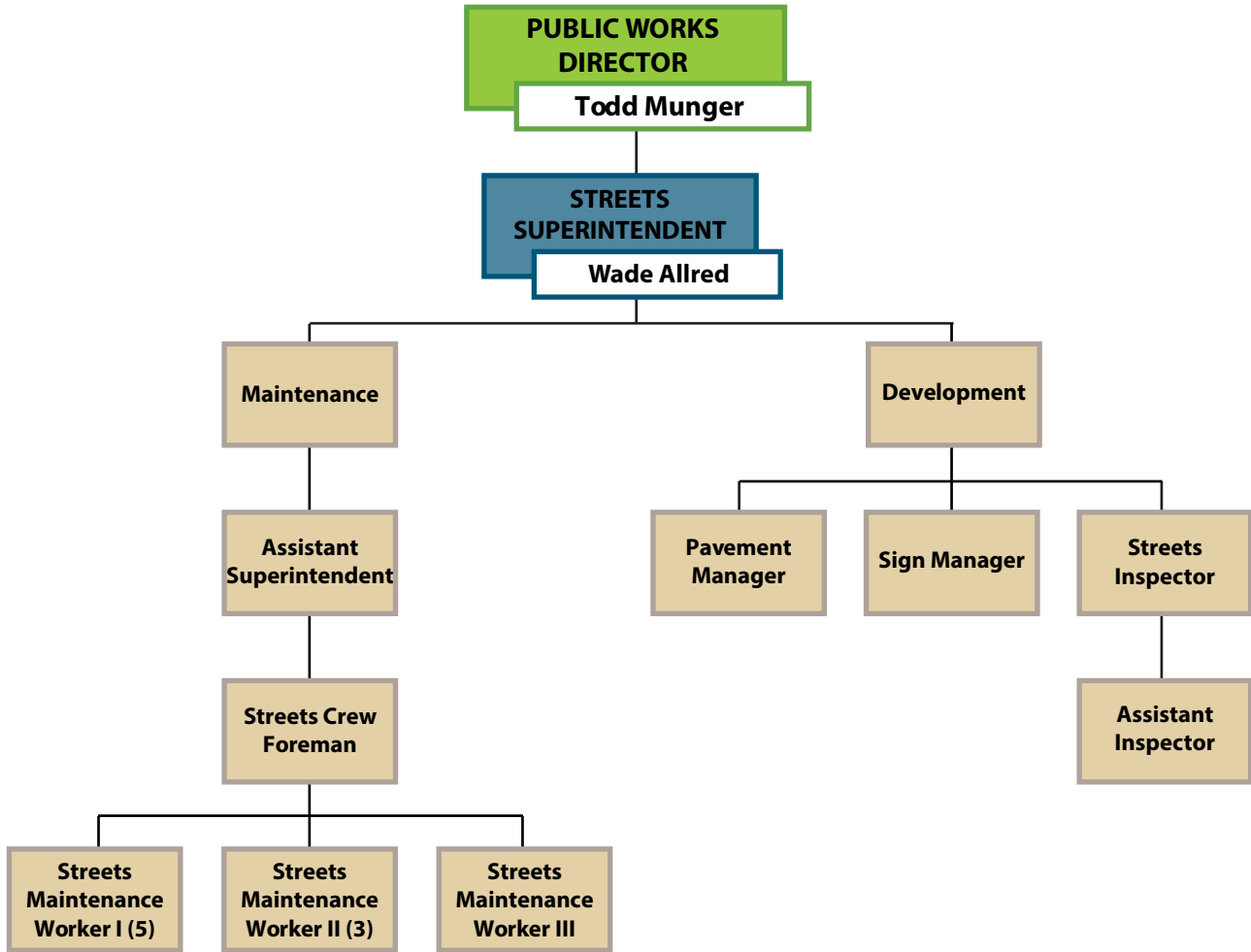
DEPARTMENT 76 - CEMETERY	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 242,171	\$ 208,661	\$ 240,104	\$ 251,455
11 Overtime	6,165	1,354	3,500	3,500
13 Employee Benefits	90,381	94,610	114,906	117,325
14 Uniforms	856	811	1,000	1,300
21 Newspaper Expense	-	-	357	357
24 Office Supplies	1,715	2,097	2,000	2,000
25 Fleet Fund Charges	10,000	10,018	10,000	10,000
26 Cemetery Maintenance	25,098	32,972	24,000	24,000
27 Utilities	7,926	5,315	6,200	6,200
28 Equipment Maintenance	2,182	5,765	16,000	16,000
29 Risk Management Fund Charges	2,000	2,000	2,000	2,000
30 Electricity - Lehi City Power	3,109	3,386	3,000	3,000
31 Professional & Technical	2,480	-	5,000	5,000
32 IT Fund Charges	4,000	4,000	4,000	4,000
45 Purchase of Trees	-	-	8,500	8,500
46 Miscellaneous	3,044	2,444	5,000	5,000
54 Capital Outlay	14,487	12,104	18,022	-
TOTAL EXPENDITURES	\$ 415,614	\$ 385,537	\$ 463,589	\$ 459,637

FEES								
DEPARTMENT 76 - CEMETERY	APPROVED FY 2016		APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Spaces	\$1,100	\$ 550	\$1,100	\$ 550	\$1,100	\$ 550	1,100	550
Headstone setting	35	35	35	35	35	35	35	35
Interment:								
Adult	700	350	700	350	700	350	700	350
Infant	300	200	300	200	300	200	300	200
Cremation	300	200	300	200	300	200	300	200
+ on Saturdays and Holidays		250		250		250		250
Perpetual care spaces (all 8-space lots sold before 1950)		425		425		425		425
Title/Certificate transfer		50		50		50		50
Disinterment:								
With a standard vault		1,000		1,000		1,200		1,200
Without a vault		1,400		1,400		(Discontinue)		-
With an air-sealed vault		1,400		1,400		(Discontinue)		-

FEES

DEPARTMENT 64 - PARKS MAINTENANCE	APPROVED FY 2016		APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Pavilion Reservation:								
Allred Park / full day	\$ 80	\$ 55	\$ 80	\$ 55	\$ 80	\$ 55	\$ 80	\$ 55
Allred Park / half day	55	40	55	40	55	40	55	40
Bandwagon Park East / full day	55	40	55	40	55	40	55	40
Bandwagon Park East / half day	40	25	40	25	40	25	40	25
Bandwagon Park West / full day	55	40	55	40	55	40	55	40
Bandwagon Park West / half day	40	25	40	25	40	25	40	25
Dry Creek Park / full day	-	-	-	-	80	55	80	55
Dry Creek Park / half day	-	-	-	-	55	40	55	40
Eagle Summit Park / full day	-	-	-	-	80	55	80	55
Eagle Summit Park / half day	-	-	-	-	55	40	55	40
Outdoor Pool Park / full day	80	55	80	55	80	55	80	55
Outdoor Pool Park / half day	55	40	55	40	55	40	55	40
Sports Complex West / full day	-	-	-	-	55	40	55	40
Sports Complex West / half day	-	-	-	-	55	40	40	25
Wines Park #1 / full day	80	55	80	55	80	55	80	55
Wines Park #1 / half day	55	40	55	40	55	40	55	40
Wines Park #2 / full day	80	55	80	55	80	55	80	55
Wines Park #2 / half day	55	40	55	40	55	40	55	40
Wines Park #3 / full day	55	40	55	40	55	40	55	40
Wines Park #3 / half day	40	25	40	25	40	25	40	25
Wines Park #4 / full day	55	40	55	40	55	40	55	40
Wines Park #4 / half day	40	25	40	25	40	25	40	25
Olympic Park / full day	80	55	80	55	80	55	80	55
Olympic Park / half day	55	40	55	40	55	40	55	40
Special events maintenance fee / hour	150	125	150	125	150	125	150	125
Impact Fee:								
Residential / dwelling unit		2,600		2,600		2,600		2,600
Multi-family / dwelling unit		2,170		2,170		2,170		2,170

STREETS



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Streets Superintendent	1.00	1.00	1.00	1.00	1.00
Street Maintenance Foreman	1.00	1.00	1.00	1.00	1.00
Pavement Management Supervisor	1.00	1.00	1.00	1.00	1.00
Street Inspector	1.00	1.00	2.00	2.00	2.00
Crew Foreman	1.00	1.00	1.00	1.00	1.00
Sign Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Grading Supervisor	1.00	1.00	-	-	-
Street Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Street Maintenance Worker II	2.00	2.00	2.00	2.00	3.00
Street Maintenance Worker I	4.00	4.00	5.00	7.00	5.00
Seasonal/Temporary:					
Laborer	0.75	0.75	0.75	0.75	0.00
TOTAL FTE	14.75	14.75	15.75	17.75	16.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Maintain the city's streets at the lowest reasonable cost to taxpayers and the highest level of quality and efficiency.

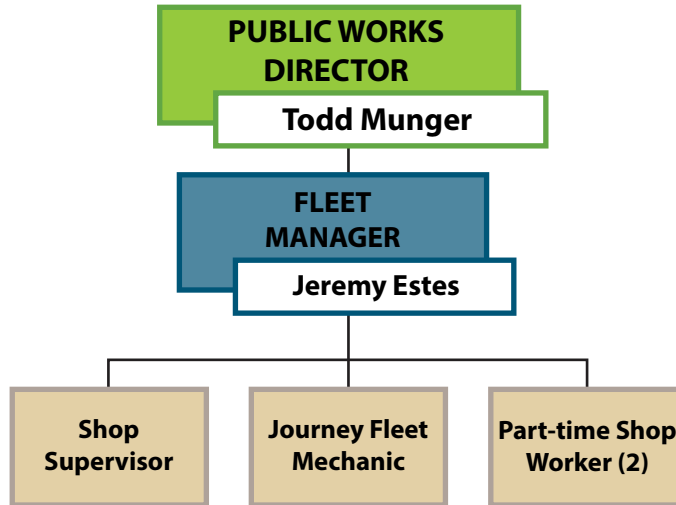
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Actual Crack Seal Expenditure	✓	\$80,000	\$30,000	\$100,000	\$60,000	\$80,000-\$100,000
Actual Slurry Seal Expenditure	✓	\$140,000	\$90,000	\$100,000	\$70,000	\$150,000-\$200,000
Actual Reconstruction Expenditure	✗	\$750,000	\$860,000	\$1,500,000	\$1,528,000	\$75,000
Training Hours per FTE	✓	20	30	30	30	30
Lane Miles Maintained per FTE	✗	33	37	33	32.8	30
Times Street Swept (Annually)	✗	1.5	1	1	.08	.08
Road Maintenance Completed In-House (%)	✓	45%	30%	30%	30%	30%

BUDGET INFORMATION

DEPARTMENT 61	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
10 Salaries & Wages	\$ 613,224	\$ 672,313	\$ 773,048	\$818,596
11 Overtime	47,908	49,957	35,000	50,000
13 Employee Benefits	358,891	403,286	499,166	517,501
14 Uniforms	6,437	7,872	7,000	7,000
21 Books, Subscriptions, & Memberships	-	-	200	200
23 Travel & Training	31,094	26,849	25,000	25,000
24 Office Supplies	1,995	5,190	5,500	5,500
25 Fleet Fund Charges	45,000	45,000	45,000	45,000
27 Utilities	5,018	8,315	5,000	5,000
28 Equipment Maintenance	16,362	15,640	20,000	25,000
29 Risk Management Fund Charges	10,000	10,000	10,000	10,000
30 Electricity - Lehi City Power	4,543	11,390	4,000	4,000
31 Professional & Technical	15,000	6,455	20,094	25,094
32 IT Fund Charges	8,000	8,000	8,000	8,000
45 Department Supplies	17,600	22,592	19,922	19,922
49 Landfill Closure/Post-closure	-	-	2,500	2,500
TOTAL EXPENDITURES	\$ 1,181,072	\$ 1,292,859	\$ 1,479,430	\$ 1,568,313

FEES				
DEPARTMENT 61	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Road cut administration	\$ 100	\$ 100	\$ 100	\$ 100
Asphalt, concrete removal and repair				
Minimum base refundable fees:	2,000	2,000	2,000	2,000
Charge per sq. ft. for area >200 sq. ft.	10	10	10	10
Charge per sq. ft. for sidewalk	20	20	20	20
Charge per linear ft. or curb	20	20	20	20
Impact Fee:				
Single family residential/ unit	1,435	1,163	1,163	1,163
Multi family residential (per dwelling unit)	-	708	708	708
General office	-	363	363	363
Hotel	-	318	318	318
Industry	-	73	73	73
Light industry	-	266	266	266
Specialty retail	-	878	878	878
Supermarket	-	1,556	1,556	1,556
Superstore	-	469	469	469
Warehousing	-	197	197	197
Medical / Dental Bldg	-	920	920	920
Drive in Bank	-	2,710	2,710	2,710
Drugstore w/Drive	-	1,477	1,477	1,477
Auto Parts	-	1,407	1,407	1,407
Tire Store	-	756	756	756
Gas Station w/Convenience Store	-	1,983	1,983	1,983
High Turnover Restaurant	-	1,939	1,939	1,939
Fast Food w/Drive	-	7,558	7,558	7,558
Church	-	212	212	212
Elementary School	-	169	169	169
Middle School	-	214	214	214
High School	-	252	252	252
Industrial / building sq. ft.	0.20	-	-	-
All other uses / building sq. ft.	0.988	-	-	-

FLEET



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Shop Supervisor	-	-	-	1.00	1.00
Journey Fleet Mechanic	1.00	1.00	1.00	1.00	1.00
Fleet Small Engine Mechanic	-	-	1.00	-	-
Part-time Non-Benefited:					
Shop Worker	-	0.50	1.00	1.00	1.00
FLEET TOTAL	2.00	2.50	4.00	4.00	4.00

Details on the Fleet Division operational revenue and expenditures can be found under the Internal Service Funds on page 183.

NON-DEPARTMENTAL

GENERAL FUND - DEPT. DETAIL

BUDGET INFORMATION				
DEPARTMENT 80	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Expenditures:				
27 Utilities	\$ 188,838	\$ 36,673	\$ 135,000	\$ 245,000
31 Credit Card Charges	20,652	12,213	20,000	20,000
60-002 Document Imaging	27,925	22,525	30,000	30,000
60-005 Contribution to Fleet Fund	900,000	1,400,000	400,000	400,000
60-008 Employee Appreciation	33,050	36,741	25,000	25,000
60-011 Contrib to Legacy Center/Outdoor Pool	2,039,163	2,360,675	2,360,675	2,617,297
60-012 Museum Project Thanksgiving PT	50,000	100,000	100,000	100,000
60-013 Cont. to Chamber of Commerce	22,000	22,000	22,000	22,000
60-014 Fox Hollow Golf Course	273,055	275,589	275,000	275,000
60-015 Contingency	89,438	12,750	100,000	100,000
60-017 MAG Contribution	23,085	34,178	25,000	25,000
60-018 Branding	16,011	24,141	20,000	20,000
60-019 Mayor/Council Special Projects	8,220	25,093	50,000	50,000
60-020 Contribution to IT Fund	225,000	475,000	308,500	308,500
60-021 Contribution to Capital Projects Fund	3,720,567	5,110,500	2,684,015	-
60-024 Intergovernmental Relations	68,000	36,400	50,000	50,000
60-026 Employee Wellness	545	49,134	60,000	60,000
60-029 UVSSD Dispatch Costs	344,112	365,086	663,332	385,890
60-010 Contributions to Building/Grounds Fund	100,000	616,924	397,592	1,043,497
60- 911 Fees Pass-through to UVDSSD	334,967	365,086	325,000	325,000
60-034 Youth Council	-	-	5,000	5,000
60-035 Information Fair	2,720	1,271	10,000	10,000
60- Market Adjustment	-	-	250,000	-
60-041 Contributions to Police Impact Fee	-	-	-	1,130,210
30-036 VIPS	813	4,995	5,000	5,000
TOTAL EXPENDITURES	\$ 8,488,161	\$ 9,976,259	\$ 8,321,114	\$ 7,252,394

CLASS “C” ROADS FUNDS

FUND DESCRIPTION

The Class “C” Roads Fund was established through the State of Utah to provide assistance to counties and municipalities for the improvement of roads. The revenue comes from the Utah Department of Transportation (UDOT) through the State’s excise tax on fuel purchases. The amount received is determined by the miles of roads and sidewalks in Lehi, which is assessed each calendar year, and the City’s population.

For more information on how the Class “C” Roads Fund is used, see the Public Works Department section on page 114 and the Non-Routine Capital Budget Summary on pages 50-54.

BUDGET INFORMATION

FUND 11	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Capital Revenues:				
10 Class “C” Road Allotment	\$ 1,785,860	\$ 2,169,616	\$ 1,600,000	\$ 2,150,000
20 Re-Appropriation of Class Balance	-	-	344,000	-
30 Interest Earnings	4,193	-	8,500	-
TOTAL REVENUES	\$ 1,790,053	\$ 2,169,616	\$ 1,952,500	\$ 2,150,000
Capital Expenditures:				
09-010 Road Maintenance	\$ 1,519,901	\$ 1,238,677	\$ 1,557,500	\$ 1,563,000
10-002 Snow Removal & Salt	103,176	191,420	110,000	132,000
12-001 Striping	184,671	108,808	175,000	200,000
15-001 600 N Curb & Gutter Project	3,042	-	-	-
15-006 Equipment Rental	16,351	10,550	50,000	60,000
16-003 Street Signs	21,815	61,627	60,000	85,000
17-001 Ashton Boulevard	-	880,468	-	-
17-002 Traffic Signal 3200 N & 1200 E	-	312,498	-	-
19-001 Traffic Control Updates	-	-	-	20,000
19-001 Oil Distributor	-	-	-	90,000
50-002 Transfer to Fleet Fund	84,856	-	-	-
TOTAL EXPENDITURES	\$ 1,933,812	\$ 2,804,048	\$ 1,952,500	\$ 2,150,000
CAPITAL SURPLUS (DEFICIT)	\$ (143,759)	\$ -	\$ -	\$ -

LIQUOR ALLOTMENT FUND

FUND DESCRIPTION

The Liquor Allotment Fund was established through the State of Utah to provide assistance to municipalities for the enforcement of alcohol-impaired driving. The revenue comes from the Utah Alcoholic Beverage Control Administration through the State's excise tax on liquor purchases. The amount received is determined by the amount of the tax collected in Lehi.

BUDGET INFORMATION				
FUND 12	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Capital Revenues:				
36-20 Liquor Fund Allotment	\$ 46,924	\$ 51,674	\$ 60,000	60,000
36-30 Re-appropriate Fund Balance	-	-	-	-
TOTAL REVENUES	\$ 46,924	\$ 51,674	\$ 60,000	\$ 60,000
Capital Expenditures:				
50-10 Wages - DUI Enforcement	\$ 38,838	\$ 26,730	\$ 18,000	18,000
50-13 Employee Benefits	3,543	9,355	6,500	6,500
50-45 Miscellaneous	4,543	15,589	35,500	35,500
36-30 Fund Balance	-	-	-	-
TOTAL EXPENDITURES	\$ 46,924	\$ 51,674	\$ 60,000	\$ 60,000

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

FUND DESCRIPTION

The CDBG program is a federally awarded program that provides grants for local community development activities. CDBG funds can be used for affordable housing, anti-poverty programs, and infrastructure development. The city prioritizes projects and improvements to determine how to use these funds. Each year there is a public hearing to allow public comment on how these funds are distributed.

BUDGET INFORMATION

FUND 13	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
Revenues:				
Interest Income	\$ -	\$ -	\$ -	\$ -
General Fund Seed Money	100,000	-	-	-
CDBG	570,257	102,942	225,000	160,000
TOTAL REVENUES	\$ 670,257	\$ 102,942	\$ 225,000	\$ 160,000
Expenditures:				
Project Improvements	\$ -	\$ 102,942	\$ 225,000	160,000
TOTAL EXPENDITURES	\$ -	\$ 102,94	\$ 225,000	160,000
SURPLUS (DEFICIT)	\$ 670,257	\$ -	\$ -	\$ -



CAPITAL PROJECTS & IMPACT FEE FUNDS

CAPITAL PROJECTS FUND

FUND DESCRIPTION

The Capital Projects Fund accounts for funds that are used as the financial resources for the acquisition or construction of major capital projects. More information on the Capital Projects Budget can be found on page 45.

BUDGET INFORMATION

FUND 32	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
36 Miscellaneous Revenues:				
10 Interest Income	\$ 13,353	\$ 43,894	\$ 500	\$ 500
30 Appropriation from Fund Balance	-	1,000,000	273,627	319,500
31 Sales Tax	515,494	455,613	429,500	820,812
38 Contributions & Transfers:				
10 Transfer from General Fund	3,720,567	5,110,500	2,760,388	-
20 Sale of Fixed Assets	-	-	-	-
TOTAL CAPITAL REVENUES	\$ 4,249,414	\$ 6,610,007	\$ 3,464,015	\$ 1,140,812
70 Capital Expenditures:				
40-000 Development Expenditures	\$ -	\$ 1,000,000	\$ -	\$ -
61-000 CDBG Seed Money	100,000	-	-	-
70-100 Debt Service - Cabela's	377,862	455,612	427,500	427,500
70-101 Debt Service - Fire Station	-	-	76,373	388,312
70-108 Bond Costs	3,600	3,600	2,500	5,000
70-111 Pavilion Upgrades	-	-	-	-
70-112 Mid-Size Tractor	-	-	-	-
70-114 Veterans Park LED Sign	-	-	-	-
70-123 Public Works Campus Build Out	208,751	699,960	165,000	-
70-138 800 MHZ Portable Radios	87,977	-	-	-
70-142 Website Upgrades & Re-Design	15,215	-	-	-
70-145 Structural Firefighting Gear	27,920	-	-	-
70-146 Parks Irrigation Truck	46,054	-	-	-
70-148 Bandwagon Park Playground Replacement	137,900	-	-	-
70-155 Cemetery Road Project Repair	25,681	-	-	-
70-162 CERT Trailer	15,000	-	-	-
70-163 Edraulic Extrication Equipment	20,821	-	-	-
70-164 Station 82 Concrete	56,535	-	-	-
70-165 GPS Unit	26,558	-	-	-
70-166 Library/Literacy Area Remodel	-	34,608	-	-
70-167 Remodel Bank Building	155,651	57,018	-	-

BUDGET INFORMATION (CONT.)

FUND 32	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
70-168 Veterans Honor Wall	7,464	6,972	-	-
70-169 Infield Surfaces at Sports Park	65,661	-	-	-
70-170 Sidewalks	376,800	250,949	300,000	300,000
70-174 Home Demo/Parking Lot	310,042	-	-	-
70-175 Storage Canopy	33,419	-	-	-
70-176 Centennial Park Playground	99,300	-	-	-
70-177 Trencher	16,200	-	-	-
70-178 Pioneer Sculpture - Legacy Park	30,000	-	-	-
70-179 Club Car & Equipment Fox Hollow	9,300	-	-	-
70-181 Seal Coat & Fog Seal for Roads	-	41,089	-	-
70-183 Addt'l Shelving & Rearrangement	-	81,437	-	-
70-184 New Roof on 99 W Main Building	-	38,573	-	-
70-185 Snow Plow (2)	-	182,738	-	-
70-187 Fire Apparatus & Equipment	-	-	398,625	-
70-188 HR Rover GPS	-	-	26,000	-
70-189 Toro 30" Stand-on Aerators (2)	-	-	17,000	-
70-190 Property Purchases	-	808,463	-	-
70-191 Point Meadows Park Playground	-	-	90,000	-
70-192 Building Maintenance & Repairs	-	-	60,000	-
70-193 Cabelas Blvd	-	-	1,514,700	-
70-194 Traverse Mountain Blvd	-	-	181,440	-
70-195 4-Door Crew Truck	-	-	21,250	-
70-196 Hot Box Asphalt Containment	-	-	20,000	-
70-197 Side Winder Asphalt	-	-	20,000	-
70-198 Parking Lot Repairs & Landscaping	-	-	110,000	-
70-199 Master Plan Facilities	-	-	50,000	-
70-200 Additional Office Space	-	-	60,000	-
70-202 Shed @ Vets Ball Park	-	-	20,000	20,000
70-203 Remodel Vets park Bathrooms	-	-	25,150	-
TOTAL CAPITAL EXPENDITURES	\$ 2,203,528	\$ 3,661,019	\$ 3,585,538	\$ 1,140,812
CAPITAL SURPLUS (DEFICIT)	\$ 2,045,886	\$ 2,948,988	\$ (121,523)	\$ -

IMPACT FEE FUNDS

FUND DESCRIPTION

Impact fees are charges for services that are imposed on new construction in order to support specific new demands on a given service (e.g. transportation, schools, parks, and fire protection). The budget information in these funds details how the fees collected are used to provide necessary services.

FIRE IMPACT FEES

IMPACT FEE INFORMATION				
FUND 46	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
36 Capital Revenues:				
10 Interest Income	\$ 8,286	\$ -	\$ 1,000	\$ 1,000
20 Fire Impact Fees	538,675	256,886	400,000	400,000
37 Other Revenues:				
10 Fund Balance Appropriation	-	-	-	-
20 Bond Proceeds	-	-	5,000,000	-
TOTAL CAPITAL REVENUES	\$ 546,961	\$ 256,886	\$ 5,401,000	\$ 401,000
70 Capital Expenditures:				
70-001 Reserves	\$ -	\$ -	\$ -	\$ 401,000
70-100 Future Fire Station	-	-	-	-
70-101 Fire Station 83	132,450	4,377,375	5,401,000	-
70-102 Fire Apparatus	-	1,049,233	-	-
TOTAL CAPITAL EXPENDITURES	\$ 132,450	\$ 5,426,608	\$ 5,401,000	\$ 401,000
CAPITAL SURPLUS (DEFICIT)	\$ 414,511	\$ (5,169,722)	\$ -	\$ -



PARKS IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 47	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
36 Capital Revenues:				
33-10 Utah State Parks Grant	\$ 1,038,459	\$ 839,697	\$ -	\$ -
10 Interest Income	20,598	-	30,000	30,000
20 Park Impact Fees	1,514,280	1,844,280	2,050,000	2,050,000
30 Reappropriation of Fund Balance	-	-	21,850	516,700
40 Developer Contributions	579,779	-	-	-
37-20 Proceeds from Issuance of Debt	-	2,569,192	-	-
TOTAL CAPITAL REVENUES	\$ 3,153,116	\$ 5,253,169	\$ 2,101,850	\$ 2,596,700
70 Capital Expenditures:				
70-100 Peck Property	\$ 65,766	\$ 4,215,377	\$ -	\$ -
70-101 Traverse Mountain Park	709	-	-	-
70-102 Herbicide Holding Bay	8,028	595	-	-
70-103 Ivory Ridge Park	2,312,416	37,756	-	-
70-109 Spring Creek Park	956,662	79,205	-	-
70-111 Net for Veterans Ballpark Tower	-	-	-	-
70-112 Forrest Mellor Park	756,557	2,612,967	-	-
70-113 Skate Park/Bike Park	-	619,512	-	-
70-114 Sulphur Springs Park	11,845	138,838	-	-
70-117 Shadow Ridge	-	24,580	1,100,000	1,100,000
70-118 Monument Park	-	103,014	890,000	1,290,000
70-119 Storage Building at Ivory Ridge Park	-	-	46,000	46,000
70-123 Expansion of Material Holding Area	-	-	20,700	20,700
70-125 Veterans Park	6,950	-	-	-
70-130 Dry Creek	24,500	-	-	-
70-150 Parks Master Plan	6,080	-	-	-
70-170 Rail Trail	7,256	-	-	-
70-180 Up-Sizing Trails	1,198,326	859,904	-	10,000
70-181 Trail Extension	-	-	-	130,000
61-200 Interest Expense	-	17,093	-	-
TOTAL CAPITAL EXPENDITURES	\$ 5,355,095	\$ 8,708,841	\$ 2,056,700	\$ 2,596,700
CAPITAL SURPLUS (DEFICIT)	\$ (2,201,979)	\$ (3,455,672)	\$ 45,150	\$ -

POLICE IMPACT FEES

IMPACT FEE INFORMATION				
FUND 48	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
36 Capital Revenues:				
10 Interest Income	\$ 6,013	\$ 6,394	\$ 500	\$ 500
20 Police Impact Fees	194,474	146,230	250,000	250,000
30 Re-Appropriation of Fund Balance	-	-	49,500	-
38-15 Proceeds from Issuance of Debt	-	600,000	-	-
38-20 Contribution from General Fund	-	-	-	1,130,210
TOTAL CAPITAL REVENUES	\$ 200,487	\$ 752,624	\$ 300,000	\$ 1,380,710
70 Capital Expenditures:				
70-001 Reserves	\$ -	\$ -	\$ -	\$ -
70-100 Land Purchase	-	1,425,715	300,000	300,000
70-101 Building Renovation	-	3,795	-	-
70-102 New Police Building Design	-	-	-	1,080,710
70-700 Capital & Impact Fee Study	\$ 70,510	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 70,510	\$ 1,429,510	\$ 300,000	\$ 1,380,710
CAPITAL SURPLUS (DEFICIT)	\$ 129,977	\$ (676,886)	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES



ROAD IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 49	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
36 Capital Revenues:				
10 Interest Earnings	\$ 6,133	\$ 2,540	\$ -	\$ -
20 Road Impact Fees	2,039,131	1,205,375	2,000,000	2,000,000
30 Reappropriate Fund Balance	-	-	315,000	760,000
40 UDOT Contributions	-	1,075,709	2,200,000	4,640,000
41 County Contributions	-	-	18,500,000	18,045,000
TOTAL CAPITAL REVENUES	\$ 2,045,264	\$ 2,283,624	\$ 23,015,000	\$ 25,445,000
70 Capital Expenditures:				
70-104 Accel/Decel at SR-92 & 500 W	\$ -	\$ -	\$ 120,000	\$ 120,000
70-106 Traverse Blvd TRAX Crossing & Road	17,672	48,268	400,000	400,000
70-107 Triumph (Frontage Road to TRAX)	547,322	430,971	20,000	400,000
70-108 Center Street 1700 N to 2600 N	92,417	801,215	25,000	-
70-109 600 E North of Dry Creek	-	-	550,000	550,000
70-111 Jordan Willows Connection Road	6,962	2,580	100,000	100,000
70-112 Center Street & SR92	-	3,182	-	2,200,000
70-113 Waste Ditch 500 W to 200 W	-	1,252,553	100,000	-
70-115 Signals	295,284	-	700,000	450,000
70-116 Main Street 2300 W to Crossroads	-	-	12,000,000	12,000,000
70-117 1200 W	-	-	6,500,000	6,500,000
70-118 Ashton Blvd Relocation	-	-	2,200,000	2,320,000
70-130 Streets Widening	939,980	580,160	300,000	205,000
70-170 2100 N Frontage Relocation	2425	-	-	-
70-171 I-15 & 300 W Enhancement	-	-	-	200,000
70-180 Salt Building	-	4,960	-	-
70-195 Master Plan & Impact Fee Analysis	290	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 1,902,352	\$ 3,123,889	\$ 23,015,000	\$ 25,445,000
CAPITAL SURPLUS (DEFICIT)	\$ 142,912	\$ (840,265)	\$ -	\$ -

CULINARY IMPACT FEES

IMPACT FEE INFORMATION				
FUND 71 - CULINARY IMPACT FEE	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
37 Capital Revenues:				
10 Interest Income	\$ -	\$ -	\$ 25,000	\$ 25,000
20 Bond Proceeds	-	-	900,000	3,200,000
30 Re-Appropriation of Fund Balance	-	-	-	-
40 Contributions from Developers	-	-	1,800,000	2,600,000
50 Water Impact Fees	762,256	1,135,867	1,300,000	1,300,000
TOTAL FUND REVENUES	\$ 762,256	\$ 1,135,867	\$ 4,025,000	\$ 7,125,000
50 Capital Expenses:				
00-100 Impact Fee Refund	\$ 4,431	\$ 11,114	\$ -	\$ -
09-001 Interest Expense	12,646	31,837	-	-
09-002 Pipe Oversizing	-	-	70,000	70,000
11-003 Master Plan and Impact Fee Study	-	39,765	-	-
16-002 Traverse Source	400	-	1,800,000	1,800,000
16-003 West Side Facilities	-	-	800,000	800,000
18-001 600 E Tank	-	-	900,000	1,200,000
19-001 Sandpit Tank/Pump	-	-	-	2,000,000
50-001 Reserves	-	-	455,000	1,255,000
TOTAL FUND EXPENSES	\$ 17,477	\$ 82,716	\$ 4,025,000	\$ 7,125,000
FUND SURPLUS/ (DEFICIT)	\$ 744,779	\$ 1,053,151	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES

WASTE WATER IMPACT FEES

IMPACT FEE INFORMATION				
FUND 72 - WASTE WATER IMPACT FEE	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
37 Capital Revenues:				
10 Interest Income	\$ -	\$ -	\$ 10,000	\$ 10,000
40 Contributions from Developers	-	-	210,000	210,000
50 Sewer Impact Fees	343,934	419,623	400,000	400,000
TOTAL FUND REVENUES	\$ 343,934	\$ 419,623	\$ 620,000	\$ 620,000
50 Capital Expenses:				
00-100 Impact Fee Refunds	\$ 2,152	\$ -	\$ -	\$ -
09-001 Interest Expense	5,432	7,399	-	-
09-002 Oversizing Pipe	360	-	100,000	100,000
11-005 1700 West Sewer Expansion	-	-	-	-
11-010 Master Plan and Impact Fee Study	-	46,864	-	-
15-001 Camp Williams Sewer	-	-	-	-
16-001 West Side Facilities	4,469	4,469	210,000	210,000
18-001 Jordan Willow Pump Station Add	-	-	100,000	250,000
50-001 Reserves	-	-	210,000	60,000
TOTAL FUND EXPENSES	\$ 12,413	\$ 58,732	\$ 620,000	\$ 620,000
FUND SURPLUS/ (DEFICIT)	\$ 331,521	\$ 360,891	\$ -	\$ -

POWER IMPACT FEES

IMPACT FEE INFORMATION				
FUND 73 - POWER IMPACT FEES	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
37 Capital Revenues:				
10 Interest Income	\$ 22,913	\$ 23,199	\$ 35,000	\$ 35,000
30 Re-Appropriation of Fund Balance	-	-	-	3,835,000
45 Bond Proceeds	-	-	18,000,000	-
50 Electric Impact Fees	2,956,924	2,445,017	3,000,000	3,000,000
TOTAL CAPITAL REVENUES	\$ 2,979,837	\$ 2,468,216	\$ 21,035,000	\$ 6,870,000
50 Capital Expenditures:				
10-006 Generation Plant Land Purchase	-	-	-	-
11-010 Master Plan	18,530	4,193	-	-
16-001 Generation Air Permit	325	-	-	-
17-001 Internal Generation	-	-	18,000,000	-
17-004 1300 East Tie	-	-	400,000	400,000
17-005 Ashton 6-21 & 6-22 Line Extension	-	-	400,000	400,000
18-001 2300 W Overhead	-	-	50,000	50,000
18-002 Millpond Improvements	-	-	530,000	530,000
19-001 South Transmission	-	-	-	440,000
19-002 Carter Substation Upgrade	-	-	-	4,500,000
19-003 River Crossing & Thanksgiving Point	-	-	-	550,000
50-002 Reserves	-	-	1,655,000	-
TOTAL CAPITAL EXPENDITURES	\$ 18,855	\$ 4,193	\$ 21,035,000	\$ 6,870,000
CAPITAL SURPLUS / (DEFICIT)	\$ 2,960,982	\$ 2,464,023	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES



PRESSURIZED IRRIGATION IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 75 - P.I. IMPACT FEE	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
37 Capital Revenues:				
10 Interest Income	\$ -	\$ -	\$ 25,000	\$ 25,000
20 Bond Proceeds	-	-	-	10,000,000
40 Contributions from Developers	-	-	1,650,000	3,450,000
50 PI Impact Fees	687,129	975,958	1,650,000	1,650,000
TOTAL FUND REVENUES	\$ 687,129	\$ 975,958	\$ 3,325,000	\$ 15,125,000
50 Capital Expenses:				
00-001 Impact Fee Refund	\$ 4,557	\$ 34,608	\$ -	-
09-002 Interest Expense	5,711	11,482	-	-
09-001 Pipe Oversizing	-	-	90,000	85,000
16-001 Low Hills Expansion & Piping	-	-	370,000	370,000
16-002 West Side PI Facilities	1,709	-	1,300,000	1,300,000
16-003 Jordan River Pump Station & Piping	-	-	380,000	380,000
16-004 Jordan River Reservoir	-	-	25,000	25,000
16-005 Dry Creek Reservoir & Piping	-	-	-	10,000,000
15-001 Traverse Booster with Piping	-	-	380,000	380,000
15-002 Railroad Well & Piping	-	-	15,000	80,000
17-001 Jordan River Reservoir Well	-	-	230,000	230,000
18-001 Low Hills Reservoir Enlargement	-	-	-	-
19-001 West Side PI Reservoir	-	-	-	1,600,000
19-002 Allred Well w/Booster Pump	-	-	-	200,000
50-001 Reserves	-	-	535,000	475,000
50-005 Master Plan & Impact Fee Study	-	18,787	-	-
TOTAL FUND EXPENSES	\$ 11,977	\$ 64,877	\$ 3,325,000	\$ 15,125,000
FUND SURPLUS/ (DEFICIT)	\$ 675,152	\$ 911,081	\$ -	\$ -

STORM DRAIN IMPACT FEES

IMPACT FEE INFORMATION				
FUND 77 - STORM DRAIN IMPACT FEES	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
37 Capital Revenues:				
10 Interest Income	\$ -	\$ -	\$ 5,000	\$ 5,000
50 Storm Drain Impact Fees	347,597	354,763	350,000	350,000
55 Contributions from Developers	-	-	600,000	650,000
56 UDOT Contributions	-	-	-	80,000
TOTAL FUND REVENUES	\$ 347,597	\$ 354,763	\$ 955,000	\$ 1,085,000
50 Capital Expenditures:				
00-100 Impact Fee Refunds	\$ 1,519	\$ -	\$ -	\$ -
09-001 Interest Expense	3,622	3,653	-	-
10-001 Mainline Upsizing	-	-	60,000	50,000
15-001 Traverse Mountain Drains	-	-	400,000	50,000
16-001 300 East Drain (500 S. 100 S.)	-	-	30,000	-
16-002 West Side Drains	-	-	200,000	600,000
19-001 Jordan River Drain (UDOT)	-	-	-	80,000
50-001 Reserves	-	-	265,000	305,000
TOTAL FUND EXPENSES	\$ 5,141	\$ 3,653	\$ 955,000	\$ 1,085,000
SURPLUS (DEFICIT)	\$ 342,456	\$ 351,110	\$ -	\$ -

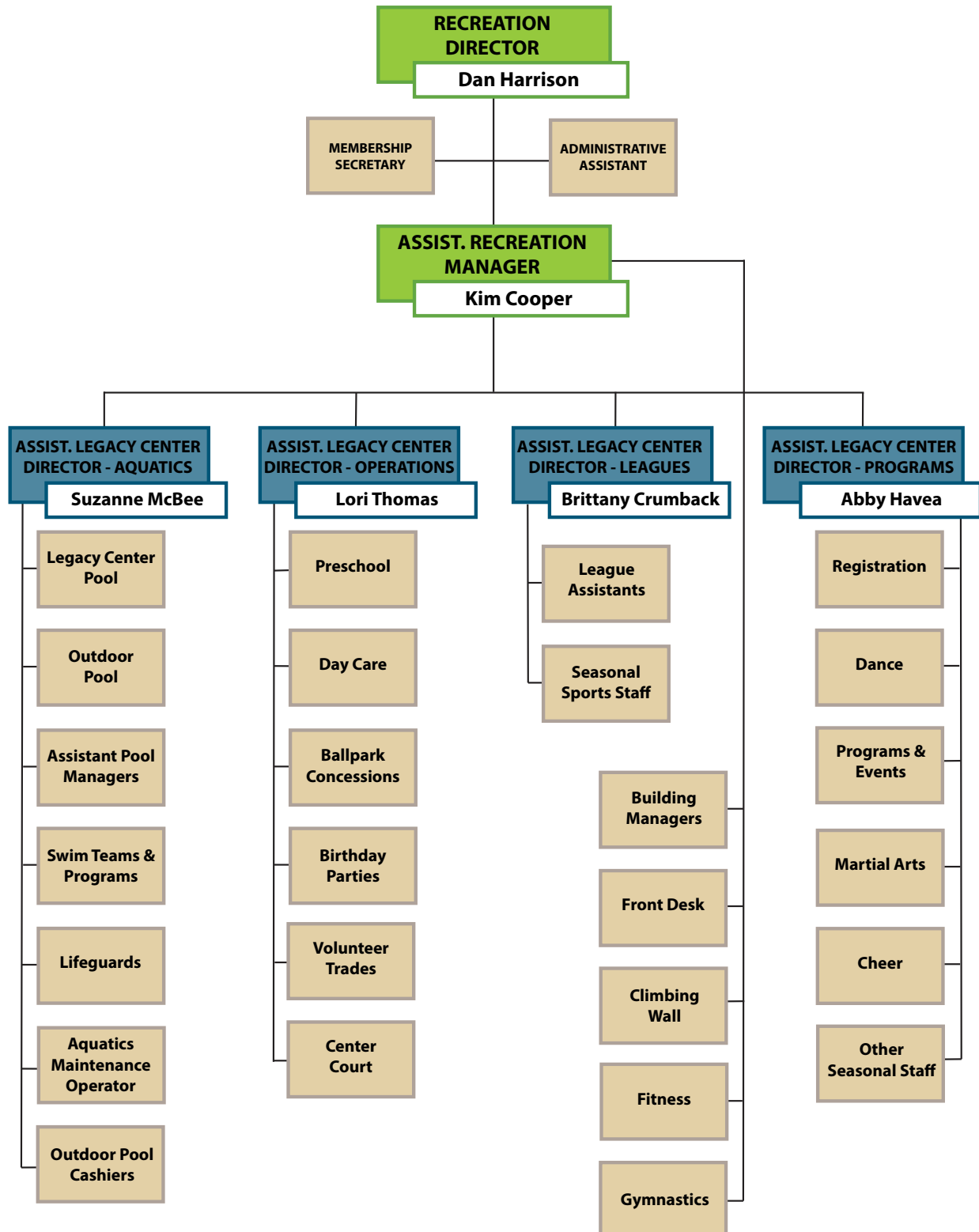
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SPECIAL REVENUE FUNDS

RECREATION SPECIAL REVENUE FUNDS

DIVISION DESCRIPTION

As part of the Leisure Services Department, the Recreation Division, which manages the Legacy Center (the City's recreation center) and the outdoor pool, is funded by two special revenue funds. Special Revenue Fund 21 funds the Legacy Center, and Special Revenue Fund 22 funds the outdoor pool. Specific budget and fee information for both funds are included in this section.



POSITION	ACTUAL FY 2016	ACTUAL FY 2017	PLANNED FY 2018	ACTUAL FY 2018*	PLANNED FY 2019*
Full-time:					
Recreation/Legacy Ctr. Manager	1.00	1.00	1.00	1.00	1.00
Recreation/Legacy Ctr. Assistant Manager	-	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Aquatics	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Operations	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Programs	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Leagues	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
Assistant Aquatics Supervisor	1.00	1.00	1.00	1.00	1.00
Aquatics Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Head of Registration	1.00	1.00	1.00	1.00	1.00
Program Coordinator	-	-	-	-	1.00
Part-time Non-benefited:					
Membership Secretary	0.91	0.91	0.91	0.69	0.69
Administrative Assistant	0.55	0.55	0.55	0.69	0.69
Fitness Director	0.03	0.03	0.03	0.30	0.30
Fitness Instructor	2.07	2.07	2.07	2.22	2.24
Kids Fitness Instructor Assistant	0.23	0.23	0.23	0.19	0.20
Slim to Win	0.09	0.09	0.09	0.04	0.04
LC Pool Maintenance	2.05	2.05	2.05	0.77	0.90
LC Assistant Pool Manager	3.05	3.05	3.05	2.63	3.0
LC Lifeguard Head	2.60	2.60	2.60	2.69	2.70
LC Lifeguard	14.15	14.15	14.15	11.18	13.00
LC Lifeguard Instructor	0.10	0.22	0.20	0.19	0.19
USA Head Swim Coach	0.32	0.32	0.32	0.25	0.35
USA Swim Coach	0.08	0.08	0.08	1.42	1.31
Head Swim Coach	0.06	0.06	0.06	0.12	0.15
Swim Coach	0.42	0.42	0.42	0.35	0.40
WSI Coordinator	0.02	0.02	0.02	0.005	0.00
WSI (Swim Lesson Instructor)	1.73	1.73	1.73	2.26	2.50
Private Swim Lesson Instructor	0.03	0.03	0.03	.38	0.50
Building Manager	1.32	1.32	1.32	1.32	1.31
Center Court Manager	0.08	0.08	0.08	0.77	0.82
Center Court Personnel	3.19	3.19	3.19	3.24	3.24
Outdoor Concession Manager	0.24	0.24	0.24	0.32	0.35
Outdoor Concession Site Supvr.	0.35	0.35	0.35	0.18	0.20
Outdoor Concessions	1.68	1.68	1.68	1.30	1.30
Front Desk Head Manager	0.54	0.54	0.54	0.44	0.50
Front Desk Manager	3.10	3.10	3.10	3.20	3.65
Front Desk Staff	5.10	5.10	5.10	4.43	4.45
Preschool Head	0.48	0.48	0.48	0.84	0.84

*Numbers in 2018 moving forward have been reevaluated with new labor codes added to create a more accurate representation of staffing.

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	PLANNED FY 2018	ACTUAL FY 2018*	PLANNED FY 2019*
Preschool Assistant	1.53	1.25	0.78	0.78	0.90
Day Care Manager	0.39	0.39	0.39	0.50	0.50
Day Care Staff	1.08	1.08	1.08	0.97	2.65
Program Coordinator	0.78	0.78	0.78	0.96	0.30
Head Cheer	0.02	0.02	0.02	0.005	0.10
Cheer Instructor	0.09	0.09	0.09	0.18	0.25
Head Dance	0.16	0.16	0.16	0.19	0.20
Dance Instructor	0.29	0.29	0.29	0.40	0.40
Other Instructors	0.06	0.06	0.06	0.005	0.05
Registration Staff	2.39	2.39	2.39	2.53	2.53
Rock Wall Attendant	0.45	0.45	0.45	0.47	0.53
Itty Bitty	0.50	0.50	0.50	0.79	0.80
League Supervisor	2.05	2.05	2.05	1.18	0.68
Official	3.05	3.05	3.05	4.86	5.0
Scorekeeper	1.18	1.18	1.18	1.73	1.75
Site Supervisor	1.18	1.18	1.18	1.76	1.80
Sports Instructor	0.49	1.62	1.00	0.09	0.00
Gymnastic Head Instructor	0.73	0.73	0.73	0.76	0.90
Gymnastic Instructor	3.90	3.90	3.90	4.46	4.40
Gymnastic Instructor Aid	1.11	1.11	1.11	1.65	1.70
Private Gymnastic Instructor	0.02	0.02	0.02	0.01	0.01
Equipment Personnel Gymnastic	-	-	-	0.01	1.44
Gymnastic Trade Supervisor	0.27	0.27	0.27	0.97	0.60
Gymnastic Trade Head Supervisor	0.15	0.15	0.15	0.15	0.15
OD Pool Maintenance	0.28	0.28	0.28	0.82	0.82
OD Pool Manager	0.54	0.54	0.54	0.78	0.80
OD Pool Cashier	0.42	0.42	0.42	1.30	1.30
OD Lifeguard	2.96	2.96	2.96	3.81	3.80
TOTAL FTE	80.65	81.65	81.65	85.56	91.68

*Numbers in 2018 moving forward have been reevaluated with new labor codes added to create a more accurate representation of staffing.

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Ensure that Lehi City residents and non-residents are taking advantage of the recreation programs Lehi City offers.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Legacy Center Admittance	✗	385,112	360,357	400,000	361,330	360,000
Total Pass Holders	✓	14,019	17,012	18,000	19,024	18,500
Total Memberships	✓	4,055	4,409	4,500	5,883	5,700
Pass Holders who are Lehi Residents (%)	✗	-	73%	75%	69%	72%

LEGACY CENTER FUND

SPECIAL REVENUE

FUND 21	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
36 Miscellaneous Revenues:				
10 Interest Income	\$ 7,656	\$ 16,560	\$ 1,000	\$ 1,000
37 Operating Revenues:				
10 Legacy Center Pass Sales	1,440,895	1,415,157	1,400,000	1,421,000
15 Charges for Services	1,170,575	1,260,151	940,000	1,100,000
16 Merchandise Sales	59,323	23,716	45,000	45,000
45 Offsite Concession Sales	73,389	76,670	50,000	50,000
50 Center Court Receipts	190,498	189,197	200,000	200,000
70 Swim Program Revenue	311,000	324,288	250,000	325,000
38 Contributions & Transfers:				
10 Contribution from General Fund	2,039,163	779,238	2,360,675	2,617,297
TOTAL FUND REVENUES	\$ 5,292,499	\$ 4,084,977	\$ 5,246,675	\$ 5,759,297
40 Operating Expenses:				
10 Salaries & Wages	\$ 1,768,056	\$ 1,869,621	\$ 1,985,118	\$ 2,501,398
10-001 Center Court Salaries*	71,670	26,062	126,062	-
11 Overtime	112	164	1,000	1,000
13 Employee Benefits	356,437	372,025	449,918	470,763
14 Uniforms	3,314	3,714	3,600	3,700
18 Fleet Fund Charges	2,000	2,000	2,000	2,000
19 IT Fund Charges	46,000	46,000	53,000	53,000
20 Risk Management Fund Charges	65,000	65,000	65,000	65,000
21 Books, Subscriptions, & Memberships	532	435	2,500	2,500
22 Recreation Public Notices	2,933	2,027	7,500	5,000
23 Travel & Training	7,989	7,810	14,800	14,800
24 Office Supplies	25,989	26,638	32,000	32,000
26 Buildings & Grounds O & M	83,892	94,413	92,000	92,000
27 Utilities	71,755	68,219	120,000	120,000
29-101 Offsite Concession Expenses	54,810	63,382	53,000	64,000
29-102 Center Court Expenses	161,613	154,951	169,000	169,000
30 Electricity - Lehi City Power	194,527	187,819	205,000	205,000
31 Professional & Technical	39,081	41,865	48,100	68,100
32 Program Expenditures	174,822	183,998	153,500	184,000
32-100 Gymnastics	72,646	74,500	80,000	76,000
32-200 Dance	9,341	9,970	9,900	10,500
32-300 Itty Bitty Ball	5,330	4,703	13,000	10,000
32-400 Birthday Parties	2,756	2,368	3,500	3,500
32-500 Facilities Stations	16,621	10,101	14,400	14,400
33 Pool Operation & Maintenance	128,871	119,329	149,400	140,000
33-500 Miscellaneous	16,811	10,612	23,000	23,000

*Moved to Salaries & Wages line item.

FUND 21 (CONT.)	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
34 Swimming Program	87,460	102,530	86,000	88,000
36 Tennis	1,169	1,967	6,000	6,000
37 Golf	9,196	4,063	6,800	6,800
42 Soccer Program Expense	15,844	23,746	24,700	25,000
43 Volleyball Expense	7,067	5,737	10,200	10,200
44 Baseball Expense	52,702	53,652	76,000	66,000
45 Girls Softball	17,128	17,826	19,000	19,000
46 Basketball Expense	75,428	113,269	85,000	123,800
47 Flag Football Expense	7,307	8,077	7,400	8,000
49 Wrestling Program Expense	1,696	1,840	2,000	2,000
60 Debt Service Principal	810,880	815,700	815,832	815,832
91 Contribution to Outdoor Pool	101,345	94,345	135,345	120,545
41 Capital Expenditures:				
54 Capital Outlay	78,405	117,084	85,100	126,459
57 Pool Capital Outlay	111,704	12,968	11,000	11,000
TOTAL FUND EXPENDITURES	\$ 4,760,239	\$ 4,820,530	\$ 5,246,675	\$ 5,759,297
FUND SURPLUS/ (DEFICIT)	\$ 532,260	\$ (735,553)	\$ -	\$ -



FEES

FUND 21	APPROVED FY 2016		APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019	
Rentals:								
Complex rental / day	\$	300	\$	300	\$	300	\$	400
+ deposit		500		500		500		500
Entire park rental / day		500		500		500		665
+ deposit		500		500		500		500
Field rental / hour / field		20		20		20		27
+ deposit / hour / field		30		30		30		30
Field rental / 4 hours / field		65		65		65		87
+ deposit / 4 hours / field		100		100		100		100
Additional field prep / diamond		30		30		30		40
+ on Saturdays & Holidays		10		10		10		13
Field lighting / hour / field		20		20		20		27
Memberships:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Monthly Pass:								
Family/Group	49	44	49	44	50	45	52	48
Additional person	3.50	3	3.50	3	3.50	3	3.50	3
Adult couple (18-59)	39	36	39	36	40	37	42	39
Adult individual (18-59)	27	24	27	24	27	25	29	26
Youth individual (12-17)	15	14	15	14	15	14	16	15
Child individual	12	11	12	11	13	11	13	12
Toddler (3 & under)	Free	Free	Free	Free	Free	Free	Free	Free
Senior couple (60+)	27	24	27	24	27	25	29	26
Senior individual (60+)	15	14	15	14	15	14	16	15
Annual Pass:								
Family/Group	495	440	500	455	510	465	525	485
Additional person	30	28	30	28	31	29	32	30
Adult couple (18-59)	400	365	400	365	410	380	425	395
Adult individual (18-59)	275	250	280	255	285	265	295	275
Youth individual (12-17)	155	140	155	140	160	145	165	155
Child individual (4-11)	125	110	125	115	125	115	130	125
Senior couple (60+)	275	250	280	255	285	265	295	275
Senior individual (60+)	155	140	155	140	160	145	135	155
Summer Pass:								
Family/Group	175	160	175	160	198	168	193	168
Daily Pass:								
Adult full facility (ages 18-59)		5		5		5		6
Youth full facility (ages 12-17)		4		4		4		5
Child full facility (ages 4-11)		3		3		3		4
Senior full facility (ages 60+)		3		3		3		4
Gym		2.50		2.50		2.50		3
Weight & cardio		2.50		2.50		2.50		3

FEES (CONT.)

FUND 21	APPROVED FY 2016		APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Aerobics class		3		3		3		4
Water aerobics		3		3		3		4
Cycling class		3		3		3		4
Track		0.50		0.50		0.50		0.75
Day care, first child / hour		2.50		2.50		2.50		2.50
+ / additional child / hour		1.50		1.50		1.50		1.50
Punch Card:								
Adult full facility (ages 18-59)		90		90		90		108
Youth full facility (ages 12-17)		72		72		72		90
Child full facility (ages 4-11)		54		54		54		72
Senior full facility (ages 60+)		54		54		54		63
Gym		45		45		45		54
Weight & cardio		45		45		45		54
Aerobics class		54		54		54		63
Water aerobics		54		54		54		63
Cycling class		54		54		54		63
Track		9		9		9		13.50
Day care		36		36		36		36
Programs:								
Team Sports:								
Women's volleyball	280	245	300	250	300	250	320	265
Men's basketball	770	710	860	715	870	725	910	760
Youth Sports:								
Wrestling	54	40	49	41	50	42	54	45
(if member)	48	36	44	37	45	38	49	41
Girls volleyball	53	46	63	47	65	48	68	50
(if member)	47	42	57	42	59	43	61	45
Volleyball camp	54	40	55	41	55	41	59	44
Flag football	48	44	59	44	61	45	63	47
(if member)	43	39	53	40	55	41	57	42
Indoor soccer	41	35	47	35	49	36	50	37
(if member)	37	31	42	32	44	32	45	33
Kids sports camp	68	46	56	47	56	47	50	37
(if member)	61	41	50	42	50	42	45	33
Outdoor soccer (K-6th)	41	35	47	35	49	36	50	37
(If member)	37	31	42	32	44	32	45	33
Outdoor soccer (7th-9th)	41	35	47	35	49	36	60	47
(if member)	37	31	42	32	44	32	54	42
Track & field	73	55	76	56	76	56	80	59
7 yrs & under golf	43	35	42	35	43	36	44	37
8 yrs & up golf	74	61	74	62	76	63	79	66

FEES (CONT.)

FUND 21	APPROVED FY 2016		APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019	
Advanced golf	99	81	98	82	100	83	104	87
Tennis	69	52	70	52	65	53	76	56
(if member)	62	46	63	47	65	48	68	50
Kids Sports Camp	68	46	56	47	56	47	60	50
(If member)	61	41	50	42	50	42	54	54
Basketball Camp - 3 Day (Skyridge) K-2nd	-	-	-	-	55	55	74	74
Basketball Camp - 3 Day (Skyridge) 3rd-6th	-	-	-	-	90	90	96	96
Basketball Camp - 3 Day (Skyridge) 7th-11th	-	-	-	-	90	90	96	96
Basketball Camp - 4 Day (LC) 1st-5th	-	-	109	109	109	109	118	118
Basketball Camp - 4 Day (LC) 6th-9th	-	-	109	109	109	109	118	118
Jr. Jazz Basketball (K - 4th grade)	54	40	55	41	55	41	59	44
(if member)	48	36	50	37	50	37	53	40
Jr. Jazz Basketball (5th - 6th grade)	58	52	70	52	72	53	76	56
(if member)	52	46	63	47	65	48	68	50
Jr. Jazz Basketball (7th - 10th grade)	72	63	86	64	86	64	92	68
(if member)	65	56	77	58	77	58	83	61
Jr. Jazz Basketball (11th - 12th grade) -teams only	575	505	610	510	625	520	655	545
Baseball (3rd - 8th grade)	106	78	119	79	122	81	128	85
(if member)	95	71	107	71	110	73	115	77
Baseball (2nd grade)	53	46	63	47	63	47	68	50
(if member)	47	41	57	42	57	42	61	45
Baseball (t-ball & coach pitch)	39	35	47	35	49	36	50	37
(if member)	35	31	42	32	44	32	45	33
Softball (3rd - 11th grade)	106	78	107	79	109	81	115	85
(if member)	95	71	96	71	98	73	104	77
Swimming:								
Summer swimming lessons	49	32	50	33	50	33	53	35
(if member)	44	29	45	30	45	30	48	32
School year swimming lessons	49	32	50	33	50	33	53	35
(if member)	44	29	45	30	45	30	48	32
Summer rec swim team	124	99	150	100	152	101	159	106
Summer rec swim camp	25	18	27	18	27	18	29	19
Sessions:								
Babysitter certification	64	56	77	57	77	57	81	60
CPR & first aid	64	56	68	57	68	57	72	60
Rock climbing merit badge	29	26	39	26	39	26	42	28
Hunter safety	9	7	11	7	11	7	11	7
Itty Bitty Baseball	40	36	43	36	44	37	47	39

FEES (CONT.)

FUND 21	APPROVED		APPROVED		APPROVED		APPROVED	
	FY 2016		FY 2017		FY 2018		FY 2019	
(if member)	36	32	39	32	40	33	42	35
Itty Bitty Soccer	40	36	43	36	44	37	47	39
(if member)	36	32	39	32	40	33	42	35
Itty Bitty Basketball	40	36	43	36	44	37	47	39
(if member)	36	32	39	32	40	33	42	35
Itty Bitty Football	40	36	43	36	44	37	47	39
(if member)	36	32	39	32	40	33	42	35
Itty Bitty Ball	40	36	43	36	44	37	47	39
(if member)	36	32	39	32	40	33	42	35
Parenting with love & logic	38	34	41	34	42	35	42	35
Scrapbooking	13	11	13	11	14	12	14	12
Scrapbooking sleepover	25	20	24	20	25	21	26	22
Sign language	48	43	52	43	53	44	55	46
Women on weights - members only	150	125	170	125	150	125	160	135
Summer youth camp	54	47	58	48	58	48	59	49
Princess/Superhero party	12	10	16	13	14	12	16	13
Cheer "mock" tryouts	16	13	-	-	-	-	-	-
Adult triathlon training	99	83	113	84	115	85	120	89
(if member)	89	75	102	76	104	77	108	80
RAD women	31	31	38	32	38	32	41	34
Private gymnastics lessons / half hour	22	22	22	22	22	22	25	25
Gym-Cross Training for Youth (5 week)	60	50	60	50	60	40	52	43
Gym-Cross Training for Youth (6 week)	-	-	72	60	72	60	76	63
Dance Camp:								
5 & 6 years old	37	37	44	37	46	38	47	39
7 - 14 years old	68	68	69	69	70	70	72	72
Dance:								
30 minutes	36	31	43	32	43	32	46	34
40 minutes	38	34	41	34	42	35	43	36
50 minutes	43	37	44	37	46	38	47	39
Gymnastics:								
45 minutes 1 day per week	45	34	46	34	47	35	49	36
45 minutes 2 days per week	75	56	77	56	77	57	81	60
1 hour 1 day per week	50	37	50	37	51	38	54	40
1 hour 2 days per week	84	63	86	64	86	64	92	68
1 hour 2 days per week (pre-team)	-	-	70	64	70	64	75	68
1 1/2 hours 1 day per week	54	47	58	48	58	48	85	77
1 1/2 hours 2 days per week	94	83	101	84	102	85	61	51
1 1/2 hours 2 days per week (pre-team)	-	-	92	84	94	85	107	89
1 1/2 hours 3 days per week	141	124	151	126	151	126	158	132
2 hours 1 day per week	58	55	67	56	-	-	-	-

FEES (CONT.)

FUND 21	APPROVED FY 2016		APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019	
2 hours 2 days per week	101	94	114	95	100	95	102	97
2 hours 3 days per week	143	134	163	136	163	136	163	139
2 hours 4 days per week	175	164	199	166	199	166	199	169
2 1/2 hours 1 day per week	64	59	72	60	72	60	72	61
2 1/2 hours 2 days per week	114	106	130	108	130	108	130	110
2 1/2 hours 3 days per week	162	152	185	154	185	154	185	157
3 hours 1 day per week	76	72	77	73	-	-	-	-
3 hours 2 days per week	143	134	143	136	143	136	146	139
3 hours 3 days per week	179	170	182	173	182	173	185	176
3 hours 4 days per week	224	209	223	212	-	-	-	-
Level 6 extra class	45	40	43	41	43	41	44	42
Gymnastics - Summer (June, July & Aug)								
45 minutes 1 day per week	-	-	-	-	59	44	62	46
45 minutes 2 days per week	-	-	-	-	96	71	101	75
1 hour 1 day per week	-	-	62	46	63	47	66	49
1 hour 2 days per week	-	-	108	80	109	80	112	83
1 hour 2 days per week (PreTeam)	-	-	88	80	88	80	91	83
1 1/2 hours 1 day per week	-	-	72	60	73	61	77	64
1 1/2 hours 2 days per week	-	-	126	105	126	105	132	110
1 1/2 hours 2 days per week (PreTeam)	-	-	116	105	116	105	121	110
1 1/2 hours 3 days per week	-	-	188	157	188	157	197	164
2 hours 1 day per week	-	-	84	70	-	-	-	-
2 hours 2 days per week	-	-	143	119	125	119	127	121
2 hours 3 days per week	-	-	204	170	204	170	204	172
2 hours 4 days per week	-	-	248	207	248	207	248	211
2 1/2 hours 1 day per week	-	-	90	75	90	75	90	76
2 1/2 hours 2 days per week	-	-	162	135	162	135	162	137
2 1/2 hours 3 days per week	-	-	230	192	230	192	230	194
3 hours 1 day per week	-	-	95	90	-	-	-	-
3 hours 2 days per week	-	-	176	168	179	170	182	173
3 hours 3 days per week	-	-	223	212	227	216	230	219
3 hours 4 days per week	-	-	274	261	-	-	-	-
Level 6 Extra Class	-	-	54	51	54	51	55	52
Cheer (Fall):								
30 minutes	38	34	41	34	42	35	42	35
50 minutes	43	37	44	37	46	38	47	39
Cheer (Summer):								
30 minutes	-	-	64	59	64	59	73	61
50 minutes	-	-	74	69	74	69	86	72
Preschool:								

FEES (CONT.)

FUND 21	APPROVED FY 2016		APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019	
2 days / week	79	70	84	70	86	72	91	76
3 days / week	99	87	104	87	107	89	113	94
Summer preschool	156	137	164	137	169	141	178	148
Hap Ki-Do	65	55	65	55	65	55	65	55
Other Programs:								
Slim-to-Win	250	250	250	250	250	250	260	260
Adaptive Volleyball	16	16	35	35	35	35	35	35
Adaptive Bowling	-	-	35	35	45	45	45	45
Adaptive Basketball	16	16	16	16	26	26	26	26
Private swim lessons	22	22	22	22	22	22	25	25
Ski & snowboarding school (with American Fork City)	210	210	215	215	215	215	225	225
Special Olympics swim team	28	28	38	28	49	39	49	39
USA swim - starfish	31	31	43	32	-	-	-	-
USA swim - dolphins	34	34	47	35	47	35	50	37
USA swim - sharks	36	36	50	37	50	37	53	39
USA swim - jr. silver	41	41	55	41	55	41	59	44
USA swim - jr. gold	46	46	63	47	63	47	68	50
USA swim - senior (Sep-Feb)	35	35	49	36	49	36	51	38
USA swim - senior (Mar-Aug)	60	60	82	61	84	62	88	65
USA yearly equipment fee	25	25	25	25	26	26	28	28
USA yearly membership fee	67	67	70	70	75	75	85	85
WSI	170	170	160	160	160	160	170	170
Lifeguard class	170	170	200	200	200	200	200	200
Masters Swimming	-	-	-	-	20	20	22	22
Canyons bus only (with American Fork City)	101	101	101	101	101	101	-	-
Gymnastics meet fees	435	435	435	435	435	435	445	445
Concealed weapons	45	45	45	45	45	45	48	48
Facility Services:								
Body fat testing	9		12		12		12	
Personal Training:	Per Trainer		Per Trainer		Per Training		Per Training	
Birthday Party Packages:								
Package 1 - room	70		75		75		80	
Package 2 - gym	75		80		80		85	
Package 3 - rock wall	85		90		90		95	
Package 4 - pool	95		100		100		105	
Kid Fit - 1st Child	3		3		3		2.50	
Kid Fit - Each Additional Child	1.50		1.50		1.50		1.50	
Facility Rentals:								
Pool rental (2 hour rental)	300		350		350		350	

FEES (CONT.)

FUND 21	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Pool rental- Alpine School Dist. meet	-	450	450	450
Lap Lanes - Short Course - Alpine S.D.)	-	-	-	10
Lap Lanes - Long Course (Alpine S.D.)	-	-	-	12
Lap Lanes - Short Course	-	-	-	12
Lap Lanes - Long Course	-	-	-	12
Full gymnasium / hour	50	50	50	55
each additional after 3 hours	20	20	20	22
all day	225	225	225	225
Half gymnasium	35	35	35	40
each additional after 3 hours	15	15	15	17
all day	160	160	160	160
Full multi-purpose room	50	50	50	55
each additional after 3 hours	20	20	20	22
all day	225	225	225	225
Half multi-purpose room	35	35	35	40
each additional after 3 hours	15	15	15	17
all day	160	160	160	160
Small conference room	35	35	35	40
each additional after 3 hours	15	15	15	17
all day	160	160	160	160
Climbing wall / hour	40	40	40	40
Small lock rental / month	7	8	8	8
Large lock rental / month	9	10	10	11

OUTDOOR POOL FUND

FUND 22	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
34 Operating Revenues:				
71 Outdoor Pool Revenue	\$ 230,119	\$ 240,611	\$ 204,435	\$ 204,435
38 Contributions & Transfers:				
10 Legacy Center Contribution	101,345	94,345	135,345	120,545
40 County Recreation Grant	-	-	-	-
20 Transfer from RDA	70,000	196,441	-	-
TOTAL FUND REVENUES	\$ 401,464	\$ 531,397	\$ 339,780	\$ 324,980
41 Expenses:				
10 Salaries & Wages	\$ 121,680	\$ 131,862	\$ 154,912	\$ 154,912
13 Employee Benefits	9,354	9,688	11,851	11,851
27 Utilities	-	-	23,000	-
30 Electricity - Lehi City Power	-	-	6,000	-
33-101 Operations & Maintenance	143,331	132,634	103,017	132,017
57-100 Capital Outlay	1,183	141,567	41,000	26,200
TOTAL FUND EXPENSES	\$ 275,548	\$ 415,751	\$ 339,780	\$ 324,980
FUND SURPLUS / (DEFICIT)	\$ 125,916	\$ 115,646	\$ -	\$ -

FEES

FUND 22	APPROVED FY 2016		APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Season Pass:								
Family (up to 6 people)	\$ 175	\$ 160	\$ 175	\$ 160	\$ 198	\$ 168	\$ 193	\$ 168
+ each additional family member	25	25	25	25	30	30	30	30
If Legacy Center Annual pass holder	123	112	123	112	138.6	117.6	135	118
Individual	100	80	100	80	110	110	110	84
Pool Rental		300		300		400		400
Daily Admission:								
Ages 12 - 59		5		5		6		6
Ages 4 - 11		4		4		5		5
Ages 3 and under		Free		Free		Free		Free
Seniors (60+)		1.50		1.50		2		2
Water aerobics		3		3		3		3
Lap swimming		2		2		3		3
Group Rate Discounts:								
5 - 9 people (discount / person)		0.50		0.50		0.50		0.50
10 or more (discount / person)		1		1		1		1
Monday family night (up to 8 people)		20		20		25		25



ENTERPRISE FUNDS

WATER

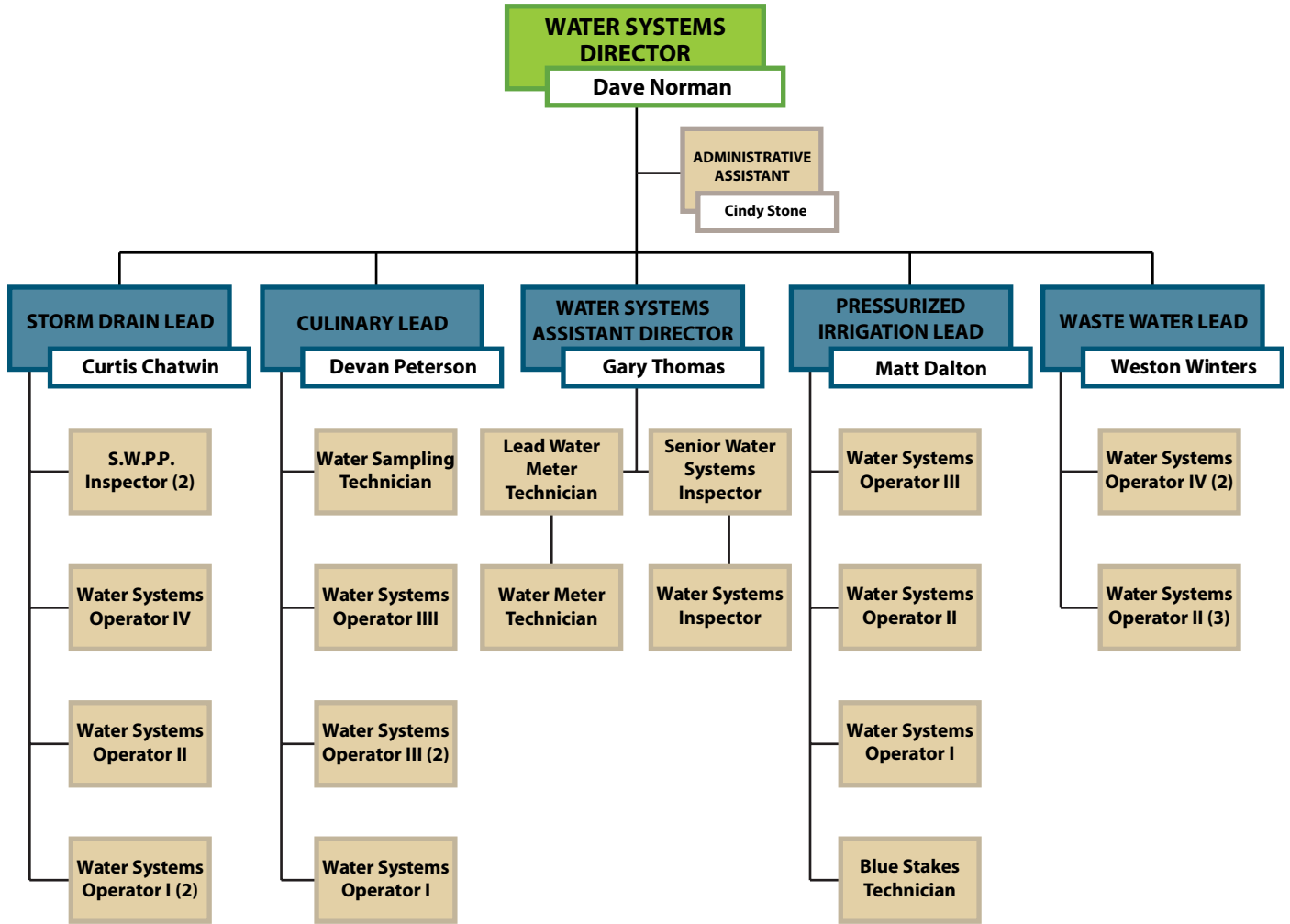
THE WATER DEPARTMENT AIMS TO PROVIDE SAFE AND RELIABLE WATER RESOURCES TO LEHI RESIDENTS THROUGH DEVELOPING AND MAINTAINING QUALITY FACILITIES AND INFRASTRUCTURE.



Complete the new Jordan Willow P.I. Reservoir and stock it with fish for recreational use.

DEPARTMENT DESCRIPTION

The Water Department administers four of the City's enterprise operations: (1) Storm Drain, (2) Culinary Water, (3) Pressurized Irrigation (PI), and (4) Waste Water. The department is responsible for the maintenance of distribution lines, wells, storage tanks, and facilities for these operations. The division ensures the adequate supply of potable and irrigation water, the improvement of storm water conveyance, and the maintenance of the City's sewage collection system.



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Storm Drain (57)	3.65	4.65	5.65	6.00	7.00
Culinary Water (51)	9.00	9.00	11.00	12.00	12.00
Pressurized Irrigation (55)	5.65	4.65	4.00	5.00	5.00
Waste Water (52)	4.00	5.00	6.00	6.00	6.00
Senior Water Systems Inspector (52)	-	-	1.00	1.00	1.00
Water Systems Inspector (52)	-	-	1.00	1.00	1.00
TOTAL FTE	22.30	23.30	28.65	31.00	32.00

Detailed staffing information is found under each division description.

STORM DRAIN

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Storm Drain (57)					
Full-time:					
Storm Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Operator IV	-	-	1.00	2.00	1.00
Storm Water Systems Operator II	1.00	1.00	1.00	2.00	1.00
Storm Water Systems Operator I	1.00	2.00	2.00	1.00	2.00
Storm Water Systems S.W.P.P. Inspector	-	-	-	-	2.00
Seasonal/Temporary:					
Water Laborer	0.65	0.65	0.65	-	-
TOTAL FTE	3.65	4.65	5.65	6.00	7.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide excellent maintenance of the City's storm drain system.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Storm Drains Cleaned (%)	✘	18%	33%	40%	2%	30%
SWPP Permits Issued	✔	58	79	50	110	-
Active SWPP Permits	✔	144	119	120	176	-

BUDGET INFORMATION

FUND 57	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
30 Operating Revenues:				
10 Interest Income	\$ 25,508	\$ 37,607	\$ 4,000	\$ 4,000
31 Drainage Service Charges	1,018,434	1,098,866	1,100,000	1,100,000
36 Miscellaneous Revenues:				
00 Miscellaneous Revenue	35,550	-	20,049	20,049
01 Reappropriate Fund Balance	-	-	638,850	-
37 Capital Revenues:				
25 Capital Contribution	-	5,182,318	-	-
80 Fund Balance Appropriation	-	-	-	568,162
TOTAL FUND REVENUES	\$ 1,671,113	\$ 6,318,791	\$ 1,762,899	\$ 1,692,211

BUDGET INFORMATION - CONTINUED

FUND 57	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
40 Operating Expenses:				
10 Salaries & Wages	\$ 169,227	\$ 275,733	\$ 281,801	\$342,129
11 Overtime	11,198	13,674	20,000	20,000
13 Employee Benefits	105,804	157,704	178,035	214,170
14 Uniforms	1,078	2,369	4,200	4,800
21 Books, Subscriptions, & Memberships	341	310	2,250	2,500
23 Travel & Training	550	1,853	7,000	9,000
24 Office Supplies	244	1,854	800	800
25 Fleet Fund Charges	25,000	25,000	25,000	25,000
26 Buildings & Grounds O & M	11,009	10,812	10,000	10,000
29 Risk Management Fund Charges	15,000	15,000	15,000	15,000
31 Professional & Technical	22,408	36,760	45,000	45,000
32 IT Fund Charges	6,000	6,000	7,000	7,000
36 Bond Fees	1,500	1,625	2,750	2,750
42 Billing Expense	-	9,175	7,895	7,895
44 Bad Debt Expense	5,750	484	7,000	7,000
45 Supplies & Maintenance	2,207	10,855	10,000	10,000
48 System Maintenance	26,282	3,869	35,000	70,000
49 Detention Basin Maintenance	52,531	58,210	42,000	42,000
55 Capital Outlay	-	-	240,000	20,000
60 Debt Service	61,663	56,394	222,657	222,657
70 Allocation to General Fund	65,610	65,610	65,520	65,520
96 Depreciation/Amortization	1,087,711	1,211,902	-	-
50 Capital Expenses:				
16-004 Pipe Rehabilitation	-	-	300,000	315,000
55-110 Remedial Drainage	-	-	233,991	233,991
TOTAL FUND EXPENSES	\$ 1,671,113	\$ 1,965,193	\$ 1,762,899	\$ 1,692,211
SURPLUS (DEFICIT)	\$ 1,619,242	\$ 4,353,598	\$ -	\$ -

PAYMENT IN LIEU INFORMATION

FUND 78	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
36 Capital Revenues:				
10 Interest Earnings	\$ -	\$ -	\$ -	\$ -
50 Developers/Bonds Contributions	361,341	294,543	450,000	450,000
TOTAL FUND REVENUES	\$ 361,341	\$ 294,543	\$ 450,000	\$ 450,000
50 Capital Expenditures:				
09-003 Jordan Narrow Detention Basin	\$ -	\$ -	\$ 100,000	\$ 100,000
14-001 Utah Highlands	-	-	-	-
15-001 2100 N Detention by River	-	-	-	-
15-002 500 W & Pioneer Crossing	-	-	-	-
17-001 West Side Detention Facilities	-	-	250,000	250,000
50-001 Contribution to Fund Balance	-	-	100,000	100,000
TOTAL FUND EXPENSES	\$ -	\$ -	\$ 450,000	\$ 450,000
SURPLUS (DEFICIT)	\$ 361,341	\$ 294,543	\$ -	\$ -

FEES

DEPARTMENT 57 - STORM DRAIN	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Impact fee / acre (.25 acre minimum)	\$ 1,300	\$ 1,391	\$ 1,391	\$ 1,391
Service Charge:				
Residential / month	3	3	3	3
Commercial / 1,000 sq. ft. of impervious surface	1	1	1	1



CULINARY WATER

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Water Systems Director	1.00	1.00	1.00	1.00	1.00
Asst. Water Systems Director	1.00	1.00	1.00	1.00	1.00
Water Sampling Technician	1.00	1.00	1.00	1.00	1.00
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Water Meter Technician	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	-	-	1.00
Water Systems Operator III	1.00	1.00	1.00	2.00	2.00
Water Systems Operator II	-	-	-	1.00	-
Water Systems Operator I	1.00	1.00	2.00	2.00	1.00
Water Meter Technician	1.00	1.00	2.00	1.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	9.00	9.00	11.00	12.00	12.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide excellent maintenance of the City's culinary water system.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Service Connections per FTE	✓	1,712	1,449	<3,500	1,431	<3,500
Total Culinary Connections	✓	15,411	15,944	16,500	17,170	16,500
Residential Culinary Connections	✓	12,590	12,845	13,000	16,368	13,000

BUDGET INFORMATION

FUND 51 - CULINARY FUND	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
30 Operating Revenues:				
00 Miscellaneous Revenue	\$ 92,253	140,547	\$ 90,000	\$ 90,000
10 Interest Earnings	10,325	37,268	-	-
11 Water Service Charges	3,871,295	5,165,256	4,750,000	4,750,000
21 Water Hook Up Fees	410,979	411,014	325,000	325,000
40 CWP Water Revenues	-	1,047,310	-	-
36-40 Gain/Loss on Sale Fixed Assets	11,032	14,870	-	-
70 Bond Proceeds	-	-	1,200,000	-
37 Capital Revenues:				
30 Contributions from Developers	1,297,232	2,323,650	-	-
35 Reappropriation of Fund Balance	-	-	-	-
TOTAL FUND REVENUES	\$ 5,693,116	\$ 9,139,915	\$ 6,365,000	\$ 5,165,000
40 Operating Expenses:				
10 Salaries & Wages	\$ 506,391	\$ 621,351	\$ 650,638	\$ 698,539
11 Overtime	25,187	21,357	30,000	30,000
13 Employee Benefits	427,722	373,343	388,230	415,231
14 Uniforms	2,993	3,407	6,600	6,600
21 Books, Subscriptions, & Memberships	5,493	5,423	10,250	10,250
23 Travel & Training	11,470	28,068	27,000	27,000
24 Office Supplies	1,772	3,354	8,500	8,500
25 Fleet Fund Charges	111,240	111,240	111,240	111,240
26 Buildings & Grounds O & M	48,875	14,724	55,000	55,000
27 Utilities	18,171	24,706	40,000	40,000
28 Supplies & Maintenance	3,278	33,798	108,000	108,000
29 Risk Management Fund Charges	60,000	60,000	60,000	60,000
30 Electricity - Lehi City Power	436,581	614,439	350,000	500,000
31 Professional & Technical	110,456	207,645	153,000	153,000
32 IT Fund Charges	32,000	32,000	37,000	37,000
36 Bond Fees	-	-	6,500	6,500
38 Water Purchase	267,551	146,721	200,000	405,000
42 Billing Expense	67,548	60,714	50,000	50,000
44 Bad Debt Expense	20,310	5,782	15,000	15,000
45 Special Department Supplies	3,108	10,378	12,000	12,000
47 Annual Meter Maintenance	-	-	25,000	35,000
48 System Maintenance	5,948	1,158,197	793,000	570,480
49 Tools	705,984	10,061	20,000	20,000
63 Debt Service	31,242	30,440	-	-
71 Allocation to General Fund	174,500	174,500	174,500	174,500
95 Depreciation	1,189,459	1,351,616	-	-
76 CWP Water Purchase	-	1,047,310	1,170,000	-

BUDGET INFORMATION (CONT.)

FUND 51 - CULINARY FUND	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
50 Capital Expenses:				
58 Capital	-	-	-	-
17-001 Capital Outlay - Springs Chlorination	-	-	-	-
18-001 Capital Outlay - Spring Line Replace	-	-	300,000	300,000
18-002 Capital - Valve & Blow Off Update	-	-	60,000	-
18-003 Capital Outlay - 600 E Tank Replace	-	-	900,000	-
19-001 Springs Rehabilitation	-	-	-	270,000
50-001 Reserves	-	-	603,542	1,046,160
54-100 Capital Outlay - AMI Radio Upgrade	-	-	-	-
TOTAL FUND EXPENSES	\$ 4,267,279	\$ 6,150,574	\$ 6,365,000	\$ 5,165,000
FUND SURPLUS / (DEFICIT)	\$ 1,282,468	\$ 2,989,641	\$ -	-

FEES

DEPARTMENT 51	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Water Connection Fee:				
3/4" meter	\$ 548.16	\$ 401.80	\$ 401.80	\$ 401.80
1" meter	785.08	466.90	466.90	466.90
1 1/2" meter	2,094.34	1,447.97	1,447.97	1,447.97
2" meter	2,321.01	1,654.29	1,654.29	1,654.29
3" meter	1,314.28	1,960.47	1,960.47	1,960.47
4" meter	2,415.26	3,207.12	3,207.12	3,207.12
Water Impact Fee:				
Residential / dwelling unit	1,200	1,200	1,200	1,200
Non-Residential:				
3/4" meter	1,200	1,200	1,200	1,200
1" meter	3,246	3,246	3,246	3,246
1 1/2" meter	4,048	4,048	4,048	4,048
2" meter	12,898	12,898	12,898	12,898
3" meter	28,360	28,360	28,360	28,360
4" meter	48,624	48,624	48,624	48,624
6" meter	113,453	113,453	113,453	113,453
8" meter	194,497	194,497	194,497	194,497
Water Service Charge:				
Base rate / connection / month	12.25	16.25	16.25	16.25
+ / 1,000 gallons used (1-30,000 gallons)	1.09	1.09	1.09	1.09
+ / 1,000 gallons used (>30,000 gallons)	2.18	2.18	2.18	2.18
Commercial				
Base rate/connection/month	12.25	16.25	16.25	16.25
+ / 1000 gallons used	1.09	1.09	1.09	1.09

PRESSURIZED IRRIGATION

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator III	1.00	1.00	1.00	1.00	1.00
Water Systems Operator II	-	1.00	-	-	1.00
Water Systems Operator I	2.00	-	1.00	2.00	1.00
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
Seasonal/Temporary:					
Water Education Specialist	0.65	0.65	-	-	-
TOTAL FTE	5.65	4.65	4.00	5.00	5.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide excellent maintenance of the City's pressurized irrigation system.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Service Connections per FTE	✓	3,082	3,501	<5,000	2916	3120

BUDGET INFORMATION

FUND 55	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
30 Operating Revenues:				
00 Miscellaneous Revenue	\$ 512	\$ 1,205	\$ 35,000	\$ 35,000
10 Interest Earnings	12,190	19,844	1,500	1,500
21 Secondary Water Hook Up Fees	182,649	194,242	165,000	165,000
30 Contributions from Developers	2,990,221	5,745,210	-	-
31 Pressurized Irrigation Service Charges	2,514,786	2,455,067	2,400,000	2,500,000
36-40 Gain/Loss of Fixed Assets	6,022	-	-	-
36-70 Bond Proceeds	-	-	3,763,251	-
37 Capital Revenues				
35 Reappropriated Fund Balance	-	-	-	174,874
TOTAL FUND REVENUES	\$ 5,706,380	\$ 8,415,568	\$ 6,364,751	\$ 2,876,374

BUDGET INFORMATION - CONTINUED

FUND 55	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
40 Operating Expenses:				
10 Salaries & Wages	\$ 156,157	\$ 167,294	\$ 245,184	\$ 265,499
11 Overtime	10,743	6,030	15,000	15,000
13 Employee Benefits	141,561	108,610	161,087	167,395
14 Uniforms	1,090	3,279	3,000	3,000
21 Books, Subscriptions, & Memberships	-	335.00	500	500
23 Travel & Training	721	1,227	6,000	6,000
24 Office Supplies	1,355	984	8,000	8,000
25 Fleet Fund Charges	25,000	25,000	25,000	25,000
26 Buildings & Grounds O & M	24,258	21,678	20,000	20,000
27 Utilities	1,517	1,728	-	-
29 Risk Management Fund Charges	50,000	50,000	50,000	50,000
30 Electricity - Lehi City Power	113,395	209,511	150,000	200,000
31 Professional & Technical	31,476	33,116	40,000	40,000
36 Bond Fees	-	-	3,000	3,000
42 Billing Expense	16,333	12,978	15,000	15,000
44 Bad Debt Expense	12,531	-	15,000	15,000
45 Supplies & Maintenance	9,416	18,814	16,000	16,000
46 Water Share Assessments	308,010	915,624	1,080,000	1,080,000
46-100 Re-Sale Water Purchase	461,813	-	-	-
47 Shop Expense	-	-	2,000	2,000
48 System Maintenance	200,411	231,090	200,000	200,000
61-200 Interest Expense	-	-	-	-
63 Debt Service	31,242	30,440	-	-
71 Allocation to General Fund	64,890	64,890	64,980	64,980
95 Depreciation	1,324,060	1,444,933	-	-
50 Capital Expenses:				
10-001 Fire Hydrant / Mainline Replacement	-	-	300,000	300,000
10-002 SCADA Upgrades	-	-	-	20,000
10-003 Reserves	-	-	-	-
18-001 Center Street Transmission Line	-	-	600,000	-
18-003 Murdock Canal Balloon Payment	-	-	180,000	180,000
18-002 Meter Project	-	-	3,150,000	-
19-001 Brooks Reservoir Rehabilitation	-	-	-	150,000
19-002 North Lake Repairs	-	-	-	30,000
Capital	-	-	90,000	-
TOTAL FUND EXPENSES	\$ 2,985,979	\$ 3,347,561	\$ 6,439,751	\$ 2,876,374
FUND SURPLUS/ (DEFICIT)	\$ 2,720,401	\$ 5,068,007	\$ (75,000)	\$ -

FEES

DEPARTMENT 55	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
PI Connection Fee:				
1" lateral	\$ 319.16	\$ 466.90	\$ 466.90	466.90
1 1/4" lateral	423.42	-	-	-
1 1/2" lateral	524.48	1,110.96	1,110.96	1,110.96
2" lateral	752.84	1,258.43	1,258.43	1,258.43
PI Impact Fee:				
Residential (single & multi-family) / acre (.25 acre minimum)	4,270	4,270	4,270	4,270
Non-Residential / pervious acre (.25 acre minimum)	6,703	6,703	6,703	6,703
PI Service Charge:				
Base rate / connection / month	3.14	2.14	2.14	2.14
+ / sq. ft. lot divided by 43,560	41.67	41.67	41.67	41.67
Minimum / month charge	10.47	10.47	10.47	10.47
Pre-construction water permit base	85	85	85	85
+ / 1,000 sq. ft. of lot	1	1	1	1
or + / lot (whichever is less)	25	25	25	25
Fire hydrant non-metered usage	110	110	110	110
Additional cost per lot (if greater than 1)	-	25	25	25
Metered fire hydrant permit processing	45	45	45	45
(+ / utility sign-up processing)	30	30	30	30
Hydrant Meter Deposit	-	1,550	1,550	1,550
Base rate / metered fire hydrant connection / month	4.14	4.14	4.14	4.14
+ / 1,000 gallons used	0.40	0.80	0.80	0.80
Minimum / month charge	12.47	12.47	12.47	12.47
Shareholder charge base	4.14	4.14	4.14	4.14
+ / month / share	5.84	5.84	5.84	5.84
Penalty for violation of PI water system conservation code:				
First violation	Written Notice	Written Notice	Written Notice	Written Notice
Second violation	100	100	100	100
Third violation	Class C Misdemeanor	Class C Misdemeanor	Class C Misdemeanor	Class C Misdemeanor

WASTE WATER

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	-	2.00	2.00
Water Systems Operator III	-	-	1.00	-	-
Water Systems Operator II	2.00	2.00	2.00	3.00	3.00
Water Systems Operator I	**1.00	2.00	2.00	-	-
TOTAL FTE	4.00	5.00	6.00	6.00	6.00

**Funded, but unfilled position.

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide excellent maintenance of the City's waste water system.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Sewer Mains Cleaned (yearly)	✓	72.5%	72%	73%	74%	70% - 75%
Sewer Backups per Year	✓	0	0	0	0	0
Service Connections per FTE	✓	3,912	2,657	<5,000	2794	-

BUDGET INFORMATION

FUND 52 - WASTE WATER	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
30 Operating Revenues:				
00 Miscellaneous Revenue	\$ 65,260	\$ 58,482	\$ 25,000	\$ 25,000
31 Sewer Service Charges	8,632,614	8,515,717	7,800,000	8,000,000
10 Interest Income	39,107	68,799	-	-
36-40 Gain/Loss of Fixed Assets	38,000	19,320	-	-
37 Capital Revenues:				
37-25 Contributions Capital Funding	2,091,138	4,098,652	-	-
TOTAL FUND REVENUES	\$ 10,828,119	\$ 12,760,970	\$ 7,825,000	\$ 8,025,000
40 Operating Expenses:				
10 Salaries & Wages	\$ 180,507	\$ 297,924	\$ 396,721	\$ 413,130
11 Overtime	18,311	26,466	20,000	20,000
13 Employee Benefits	127,243	195,263	263,825	275,674
14 Uniforms	1,562	3,218	6,200	6,200
21 Books, Subscriptions, & Memberships	81	125	1,400	1,400
23 Travel & Training	1,902	2,456	16,200	16,200
24 Office Supplies	793	2,417	5,500	5,500
25 Fleet Fund Charges	125,000	125,000	125,000	125,000
26 Buildings & Grounds O & M	12,824	61,018	60,000	60,000
27 Utilities	2,855	3,210	10,000	10,000
28 Supplies & Maintenance	14,708	6,074	50,000	50,000
29 Risk Management Fund Charges	50,000	50,000	50,000	50,000
30 Electricity - Lehi City Power	7,889	8,584	5,000	5,000
31 Professional & Technical	6,291	23,220	50,000	50,000
32 IT Fund Charges	6,000	6,000	7,000	7,000
33 Timpanogos Sewer District	6,159,953	6,813,660	5,500,000	6,000,000
43 Billing Expense	60,226	68,214	35,000	35,000
44 Bad Debt Expense	22,927	-	30,000	30,000
45 Department Supplies	2,973	9,392	5,000	10,000
48 System Maintenance	14,328	89,567	98,615	98,615
61 Interest Expense	-	-	3,000	3,000
71 Allocation to General Fund	150,000	150,000	150,000	150,000
90 Amortization Expense	-	-	3,000	3,000
95 Depreciation	1,359,395	1,531,892	-	-
50 Capital Expenses:				
10-002 Manhole/Main Line Rehab	-	-	310,000	200,000
14-001 TV Inspection Van	-	-	-	-
50-001 Reserves	-	-	588,649	400,281
54-000 Capital	-	-	34,890	-
58-000 Capital Improvements	-	-	-	-
TOTAL FUND EXPENSES	\$ 8,325,768	\$ 9,473,700	\$ 7,825,000	\$ 8,025,000
FUND SURPLUS/ (DEFICIT)	\$ 2,502,351	\$ 3,287,270	-	-

FEES				
DEPARTMENT 52	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Impact Fee:				
Residential / dwelling unit	\$ 460	\$ 460	\$ 460	460
Non-Residential:				
3/4" meter	460	460	460	460
1" meter	1,230	1,230	1,230	1,230
1 1/2" meter	1,534	1,534	1,534	1,534
2" meter	4,914	4,914	4,914	4,914
3" meter	10,745	10,745	10,745	10,745
4" meter	18,424	18,424	18,424	18,424
6" meter	42,987	42,987	42,987	42,987
8" meter	73,694	73,694	73,694	73,694
Service Charge:				
Base rate / connection / month	22	19	19	19
+ / 1,000 gallons used	2	2	2	2
Timpanogos Special Service District (Regional Sewer Treatment Plant):				
Impact Fee:				
Single family housing / house	2,563	2,563	2,563	1,708
Multi unit residential / dwelling unit	2,563	2,563	2,563	1,110
Commercial, industrial, institutional	See TSSD	See TSSD	See TSSD	See TSSD

POWER

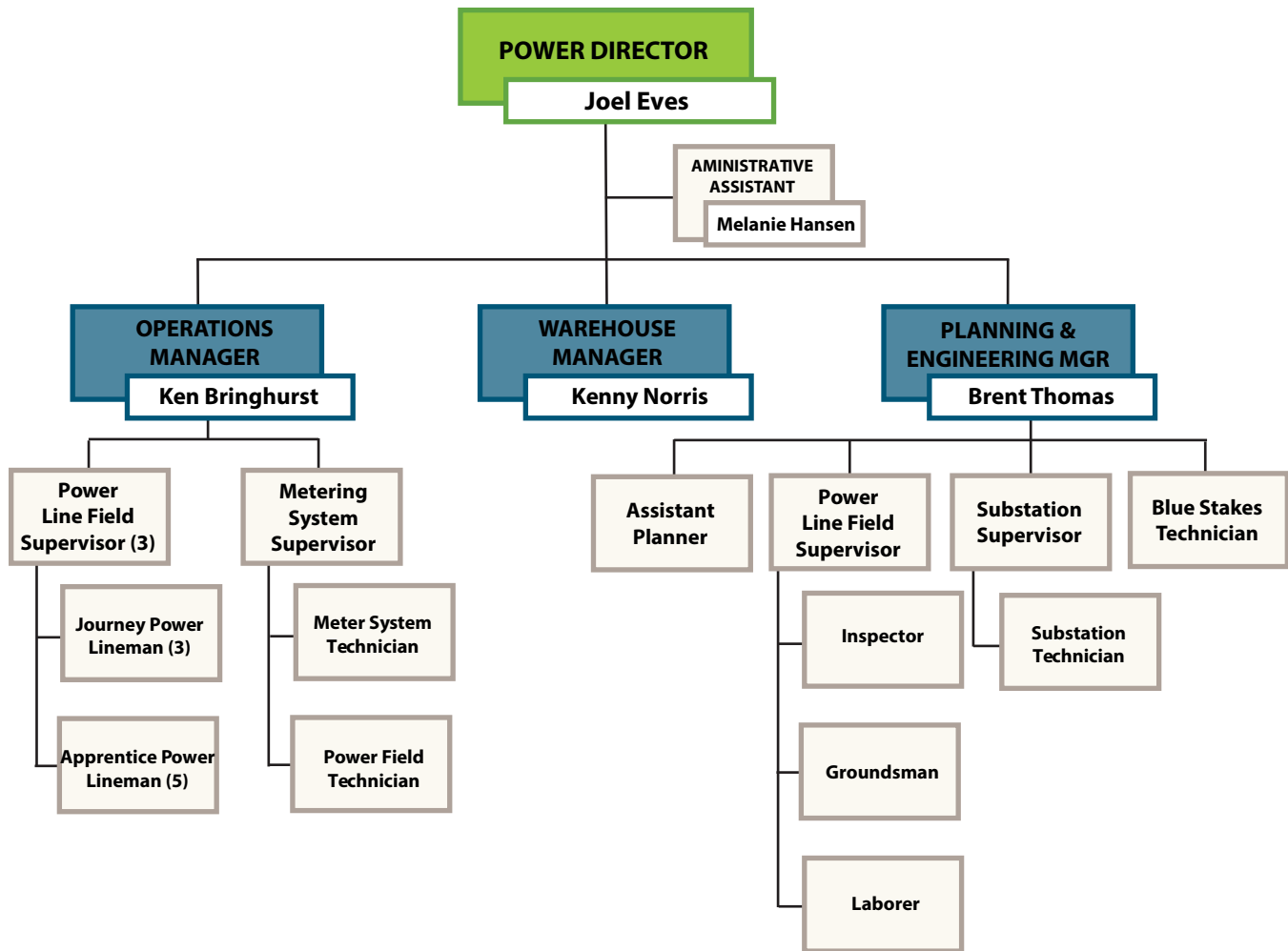
THE LEHI CITY POWER DEPARTMENT PROVIDES RELIABLE ELECTRICAL SERVICE TO OUR CUSTOMERS WITH LOCAL CONTROL AND COMPETITIVE RATES.



Use technology and improved infrastructure to provide safe, reliable power.

DEPARTMENT DESCRIPTION

The Power Department manages power operations under three department divisions: Planning & Engineering, Operations, and Metering & Substations. Linemen and operators are responsible for the construction and maintenance of overhead and underground lines. Operators also provide maintenance to the power system, install and repair meters, troubleshoot voltage problems, and maintain streetlights.



POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Full-time:					
Power Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00	1.00	1.00
Assistant Power Planner/System Design	-	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00	1.00
Metering System Supervisor	1.00	1.00	1.00	1.00	1.00
Power Line Field Supervisor	3.00	4.00	4.00	4.00	4.00
Substation Technician Foreman	-	1.00	1.00	1.00	1.00
Journey Power Lineman	7.00	7.00	3.00	3.00	3.00
Metering System Technician	1.00	1.00	1.00	1.00	1.00
Warehouse Manager	1.00	1.00	1.00	1.00	1.00
Apprentice Lineman	-	1.00	5.00	6.00	6.00
Substation Technician	-	1.00	1.00	1.00	1.00
Power/Fiber Inspector	1.00	1.00	1.00	1.00	1.00
Warehouse/Maintenance Worker	-	-	-	-	-
URD Laborer	1.00	1.00	1.00	1.00	1.00
Service Laborer	1.00	1.00	1.00	1.00	1.00
Blue Stakes Technician	1.00	1.00	1.00	1.00	1.00
Draftsman	-	-	-	1.00	1.00
Forecast Manager	-	-	-	1.00	1.00
Meter Reader	-	-	1.00	1.00	1.00
Part-Time Benefited:					
Meter Reader	0.67	0.67	-	-	-
Mapping Auditor	-	-	-	-	.5
Part-Time Non-Benefited:					
Administrative Assistant	0.75	0.75	-	-	.5
Seasonal/Temporary:					
Laborer	**0.68	**0.68	**0.68	**0.68	0.68
GIS Intern	**1.50	**1.50	**1.50	**1.50	-
TOTAL FTE	23.60	28.60	29.18	32.18	31.68

**Funded, but unfilled position.

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Maintain a functional and reliable power infrastructure.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2016	ACTUAL FY 2017	TARGET FY 2018	ACTUAL FY 2018	TARGET FY 2019
Street Lights Audited per Year (%)	✗	9%	9%	25%	0%*	10%
Non-Operational Street Lights (%)	✓	10%	1.8%	10%	0%*	10%
SAIFI (Average Number of Interruptions/ Customer)	✗	0.843	1.19	0.300	0.763	0.75
SAIDI (Average Outage Duration/Customer; in minutes)	✗	45.05	52.00	20.00	45.03	45
Megawatt Hours Billed to Used (%)	✗	91.3%	92%	96%	95%	95%
Decrease in power usage per household from previous year (%)	✗	0.5%	4%	5%	0%	1%

*Due to project workload, audits were not completed for FY 2018. Audits will resume in FY 2019.

BUDGET INFORMATION

FUND 53	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
30 Operating Revenues:				
11 Electric Sales Taxable	\$ 25,391,035	\$ 27,711,384	\$ 28,000,000	\$ 28,549,846
12 Electric Sales Tax Exempt	3,055,079	3,081,830	3,300,000	3,300,000
25 Electric Hook Up Fees	295,050	289,263	275,000	275,000
36 Miscellaneous Revenues:				
00 Miscellaneous Revenue	381,697	124,430	175,000	175,000
03 Temporary Power Charges	71,411	72,401	75,000	75,000
05 Revenue from Damages	32,996	21,718	25,000	25,000
10 Interest Income	39,165	114,110	40,000	40,000
15 Salvage Revenue	-	36,864	25,000	25,000
20 Gain/Loss Sales of Fixed Assets	11,960	4,423	-	-
25 Contribution Capital Funding	1,023,153	1,600,630	-	-
50 Late Payment Penalties	154,825	148,302	185,000	185,000
60 Pole Attachment Revenue	43,110	66,337	50,000	50,000
37 Capital Revenues:				
60 Subdivision Development Reimbursement	2,799,930	3,768,814	3,500,000	3,500,000
TOTAL FUND REVENUES	\$ 33,299,411	\$ 37,040,506	\$ 35,650,000	\$ 36,199,846
40 Operating Expenses:				
10 Salaries & Wages	\$ 1,527,904	\$ 1,427,990	\$ 2,213,809	\$ 2,440,633
11 Overtime	92,556	112,622	135,047	135,047
13 Employee Benefits	1,095,763	827,441	1,220,640	1,299,632
14 Uniforms	15,271	18,541	19,250	19,600
21 Books, Subscriptions, & Memberships	366	1,305	3,000	3,000
23 Travel & Training	37,394	48,042	53,600	59,200
24 Office Supplies	11,677	6,162	26,200	20,375

BUDGET INFORMATION - CONTINUED

FUND 53	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
25 Fleet Fund Charges	367,773	455,009	455,000	455,000
26 Buildings & Grounds O & M	37,220	136,729	129,325	150,000
27 Utilities	50,933	18,079	52,000	56,000
28 Supplies & Maintenance	685	-	2,000	3,500
29 Risk Management Fund Charges	200,000	300,000	300,000	300,000
30 Electricity - Lehi City Power	16,673	16,270	17,333	17,333
31 Professional & Technical	70,706	105,017	291,300	291,300
32 IT Fund Charges	20,000	20,000	23,000	23,000
33 Computer Maintenance	-	612	5,000	5,000
36 Bond Fees / Admin Fees	1,650	1,650	2,500	2,500
38 Tree Trimming Expense	86,819	70,741	79,000	79,000
40 Safety	17,745	26,393	44,750	36,650
42 Delinquent Collection Expense	34,196	-	22,031	22,031
43 Billing Expense	179,073	205,650	150,000	200,000
44 Bad Debt Expense	202,561	34,502	65,000	65,000
45 System Maintenance	780,534	1,032,257	27,300	20,000
45-100 Miscellaneous	9,186	21,754	29,500	29,800
46 Resale Power Purchase	19,583,064	20,536,153	23,276,800	24,794,265
47 Supplies & Maintenance	143,167	44,598	61,000	61,000
48 Substation Maintenance	38,427	48,003	49,200	53,500
49 Power Locating	3,263	4,813	3,500	5,500
60 Debt Service	93,731	341,590	804,000	2,056,250
71 Allocation to General Fund	265,920	265,920	266,000	266,000
85 Depreciation	2,028,242	2,281,325	-	-
50 Capital Expenses:				
50-001 Reserves	-	-	4,647,415	1,777,730
53 Improvement to System	-	-	400,000	400,000
54 Capital Outlay	-	-	75,000	160,000
55 Street Light Project	-	-	150,000	250,000
56 Subdivision Construction	-	-	250,000	300,000
57 Power Line Purchases	-	-	150,000	150,000
59-100 New Equipment	-	-	20,500	112,000
59-101 Veyo Project Prepayment	-	-	-	-
59-102 Substation Security	-	-	30,000	30,000
59-120 Designated City Projects	-	-	50,000	50,000
59-130 Equipment Storage	-	-	50,000	-
TOTAL FUND EXPENSES	\$ 27,012,499	\$ 28,409,168	\$ 35,650,000	\$ 36,199,846
FUND SURPLUS / (DEFICIT)	\$ 6,286,912	\$ 8,631,338	\$ -	\$ -

FEES						
DEPARTMENT 53 - POWER			APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
Connection Fee:						
Single Phase Single Meter:						
Up to 200 AMPS			\$ 325	\$ 325	\$ 325	\$ 325
201-400 AMPS			450	450	450	450
Three Phase Single Meter:						
Up to 200 AMPS			350	350	350	350
201-400 AMPS			275	275	275	275
401-800 AMPS			975	975	975	975
801-1,600 AMPS			1,250	1,250	1,250	1,250
1,601-2,500 AMPS			1,500	1,500	1,500	1,500
2,501-4,000 AMPS			1,900	1,900	1,900	1,900
Single Phase Multimeter/meter (AMPS cost schedule same as single meter)			60	60	60	60
Three Phase Multimeter/meter (AMPS cost schedule same as single meter)			200	200	200	200
Net Meter			-	500	500	500
Impact Fee:						
Residential Single Phase Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
100	24	5	\$ 1,135	\$ 1,135	\$ 1,135	1,135
125	30	6	1,362	1,362	1,362	1,362
150	36	7	1,589	1,589	1,589	1,589
200	48	8	1,816	1,816	1,816	1,816
225	54	10	2,270	2,270	2,270	2,270
400	96	14	3,177	3,177	3,177	3,177
Commercial Single Phase Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
100	24	5	1,135	1,135	1,135	1,135
125	30	7	1,589	1,589	1,589	1,589
150	36	9	2,043	2,043	2,043	2,043
200	48	14	3,177	3,177	3,177	3,177
400	96	19	4,312	4,312	4,312	4,312
Commercial/Residential 3-Phase (120/240) Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	52	16	3,631	3,631	3,631	3,631
150	62	24	5,447	5,447	5,447	5,447
200	83	31	7,035	7,035	7,035	7,035
400	166	63	14,298	14,298	14,298	14,298
600	249	94	21,333	21,333	21,333	21,333

FEES - CONTINUED

DEPARTMENT 53 - POWER			APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
800	333	126	28,596	28,596	28,596	28,596
1000	416	157	35,631	35,631	35,631	35,631
1200	499	189	42,894	42,894	42,894	42,894
1600	665	252	57,191	57,191	57,191	57,191
2000	831	312	71,035	71,035	71,035	71,035
2500	1039	394	89,418	89,418	89,418	89,418
Commercial/Residential 3-Phase (120/208)						
Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	45	16	3,631	3,631	3,631	3,631
150	54	24	5,447	5,447	5,447	5,447
200	72	31	7,035	7,035	7,035	7,035
400	144	63	14,298	14,298	14,298	14,298
600	216	94	21,333	21,333	21,333	21,333
800	288	126	28,596	28,596	28,596	28,596
1000	360	157	35,631	35,631	35,631	35,631
1200	432	189	42,894	42,894	42,894	42,894
1600	576	252	57,191	57,191	57,191	57,191
2000	721	315	71,489	71,489	71,489	71,489
2500	901	394	89,418	89,418	89,418	89,418
Commercial/Residential 3-Phase (277/480V)						
Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	104	35	7,943	7,943	7,943	7,943
150	125	52	11,801	11,801	11,801	11,801
200	166	73	16,567	16,567	16,567	16,567
400	333	145	32,908	32,908	32,908	32,908
600	499	219	49,702	49,702	49,702	49,702
800	665	290	65,816	65,816	65,816	65,816
1000	831	364	82,610	82,610	82,610	82,610
1200	998	436	98,950	98,950	98,950	98,950
1600	1330	583	132,312	132,312	132,312	132,312
2000	1663	728	165,220	165,220	165,220	165,220
2500	2078	910	206,524	206,524	206,524	206,524
3000	2494	1092	247,829	247,829	247,829	247,829
3500	2910	1272	228,680	228,680	228,680	228,680
3750	3118	1363	309,333	309,333	309,333	309,333

FEES - CONTINUED

DEPARTMENT 53 - POWER			APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
4000	3326	1454	329,985	329,985	329,985	329,985
Service Charge:						
Residential/kWh (\$4.50 minimum bill)			0.08761	0.08761	0.08761	0.08761
Commercial base/month			9	9	9	9
+/kWh. 1st 1,000 kWh (if no demand)			0.0980	0.0980	0.0980	0.098
+/kWh. >1st 1,000 kWh (if no demand)			0.0661	0.0661	0.0661	0.0661
+/kWh. 1st 1,000 kWh (if demand)			0.0980	0.09890	0.09890	0.098
+/kWh, > 1st 1,000 kWh (if demand)			0.0661	0.0661	0.0661	0.0661
+Demand/kW			7.75	7.75	7.75	7.75
Net Meter kWh			0.08761	0.08761	0.08761	0.08761
kWh if Generated by Customer Exceeds Consumption -			-	0.08761 credit	0.08761 credit	0.08761 credit
Meter Tampering			100	100	100	100
Pole Attachment/year			18	18	18	18
Banner Installation and Removal			150	150	150	150
+ each additional week			50	50	50	50



WASTE COLLECTION

FUND DESCRIPTION

Solid waste collection is managed by the Finance Department (see page 79) and is contracted to Waste Management of Utah. The contractor supplies solid waste collection containers and collects the waste. The Finance Department is responsible for educating residents about dump passes, spring cleanup, and cleanup dumpsters that are accessible year-round and located throughout the City.

BUDGET INFORMATION

FUND 54	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
30 Operating Revenues:				
20 Garbage Service Charges	\$ 2,196,940	\$ 2,300,452	\$ 2,410,000	\$ 2,410,000
22 Dump Pass Receipts	9,590	8,580	7,500	7,500
36 Miscellaneous Revenues:				
10 Interest Income	2,255	3,665	500	500
37 Other Revenues:				
35 Re-Appropriation of Fund Balance	-	-	-	-
TOTAL OPERATING REVENUES	\$ 2,208,785	\$ 2,312,697	\$ 2,418,000	\$ 2,418,000
40 Operating Expenses:				
11 Garbage Contract Payment	\$ 1,440,276	\$ 1,548,692	\$ 1,653,000	\$ 1,653,000
38 Operation Expenses by Ton / Month	651,423	720,232	600,000	700,000
39 Glass Recycling	-	-	10,000	10,000
42 Billing Expense	12,391	24,135	25,000	25,000
43 Bad Debt Expense	12,128	93	10,000	10,000
45 City Clean-up Expense	7,270	7,109	10,000	10,000
71 Allocation to General Fund	10,000	10,000	10,000	10,000
72 Reserves	-	-	100,000	-
TOTAL OPERATING EXPENSES	\$ 2,133,488	\$ 2,310,261	\$ 2,418,000	\$ 2,418,000
FUND SURPLUS / (DEFICIT)	\$ 75,297	\$ 2,436	\$ -	\$ -

ENTERPRISE FUNDS

FEES

DEPARTMENT 54	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019
First garbage tote/month	\$ 10.50	\$ 10.50	\$ 10.50	\$ 10.50
Additional garbage tote(s) each / month	10	10	10	10
Recyclables tote (bi-weekly collect) / month	Free	Free	Free	Free
Green waste tote / month (April - November only)	6.50	6.50	6.50	6.50



INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

FUND DESCRIPTION

Internal service funds are used to fund divisions and sections within departments that provide services to internal city entities. As a result, they receive revenues through charges to other departments and their associated funds. The city has four internal service funds: Information Technology, Fleet, Risk Management, and Building/Grounds.



INFORMATION TECHNOLOGY FUND

FUND 63	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
36 Miscellaneous Revenues:				
10 Interest Income	\$ 2,766	\$ 5,124	\$ 7,500	\$ 7,500
90 Miscellaneous Revenue	-	7,429	-	-
37 Other Revenues:				
80 Reserves	-	-	274,811	259,592
38 Operating Revenues:				
30 Charge to General Fund	567,000	817,000	656,500	661,700
31 Charge to Legacy Center Fund	46,000	46,000	53,000	53,000
32 Charge to Water Fund	32,000	32,000	37,000	37,000
33 Charge to Sewer Fund	6,000	6,000	7,000	7,000
34 Charge to Electric Fund	20,000	20,000	23,000	23,000
35 Charge to Drainage Fund	6,000	6,000	7,000	7,000
36 Charge to Museum Fund	6,000	6,000	-	-
39 Charge to Fleet Fund	2,000	2,000	2,300	2,300
40 Charge to Risk Management Fund	4,000	4,000	4,600	4,600
41 Charge to Buildings & Grounds Fund	-	5,000	5,750	5,750
TOTAL OPERATING REVENUES	\$ 697,309	\$ 956,553	\$ 1,078,461	\$ 1,068,442
40 Operating Expenses:				
10 Salaries & Wages	\$ 242,494	220,577	\$ 270,508	\$ 263,569
13 Employee Benefits	134,366	121,909	153,245	150,166
21 Books, Subscriptions, & Memberships	765	36	2,000	2,000
23 Travel & Training	7,186	11,157	15,000	15,000
24 Office Supplies	141	1,358	1,500	1,500
25 Fleet Fund Charges	3,000	3,000	3,000	3,000
27 Utilities	2,838	2,732	5,000	5,000
28 Supplies & Maintenance	63,759	119,075	178,483	178,483
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
31 Professional & Technical	5,489	5,967	15,000	15,000
45 Miscellaneous	3,354	2,858	43,049	43,049
46 Software Licensing	69,988	71,318	41,676	41,676
47 Software Maintenance	76,138	73,712	45,000	45,000
55 Hardware Replacement	74,394	47,415	200,000	200,000
56 Software Upgrade	-	-	100,000	100,000
70 Reserves	-	-	-	-
95 Depreciation	38,784	45,143	-	-
TOTAL OPERATING EXPENSES	\$ 727,696	\$ 731,257	\$ 1,078,461	\$ 1,068,442
FUND SURPLUS/ (DEFICIT)	\$ (30,387)	\$ 225,296	\$ -	\$ -

FLEET FUND

FUND 64	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
36 Miscellaneous Revenues:				
10 Interest Income	\$ 2,250	\$ 1,283	\$ 20,840	\$ 20,840
40 Gain/Loss on Disposal of Fixed Assets	-	(13,959)	-	-
37 Other Revenues:				
80 Reserves	-	-	559,667	229,438
90 Miscellaneous	16,437	1,987	-	-
38 Operating Revenues:				
30 Charge to General Fund	1,388,000	1,888,000	888,000	903,000
31 Charge to Legacy Center Fund	2,000	2,000	2,000	2,000
32 Charge to Water Fund	111,240	111,240	111,240	111,240
33 Charge to Sewer Fund	125,000	125,000	125,000	125,000
34 Charge to Electric Fund	365,952	455,010	455,000	455,000
35 P.I. Fund	25,000	25,000	25,000	25,000
36 Charge to Drainage Fund	25,000	25,000	25,000	25,000
37 Charge to Buildings & Grounds Fund	-	5,000	5,000	15,000
39 Charge to IT Fund	3,000	3,000	3,000	3,000
40 Charge to Risk Management Fund	5,000	5,000	5,000	5,000
TOTAL OPERATING REVENUES	\$ 2,153,735	\$ 2,633,561	\$ 2,224,747	\$ 1,919,518
40 Operating Expenses:				
10 Salaries & Wages	\$ 134,161	205,497	\$ 204,629	\$ 210,506
11 Overtime	12,913	28,900	-	-
13 Employee Benefits	78,270	112,228	107,833	109,916
21 Books, Subscriptions, & Memberships	7,546	7,591	7,500	7,500
23 Travel & Training	12,197	8,710	10,000	10,000
24 Office Supplies	305	3,300	1,200	1,200
25 Operating Expenses	450,625	479,588	375,000	375,000
25-100 Fuel	451,454	423,586	485,800	485,800
26 IT Fund Charges	2,050	2,000	2,300	2,300
27 Utilities	1,913	2,297	-	-
28 Supplies & Maintenance	58,856	55,513	100,000	100,000
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
31 Professional and Technical	1,468	65	-	-
45 Miscellaneous	24,216	12,622	12,296	12,296
54 Equipment Replacement	-	-	913,189	600,000
70 Reserves/Depreciation	561,232	651,583	-	-
TOTAL OPERATING EXPENSES	\$ 1,802,206	\$ 1,998,480	\$ 2,224,747	\$ 1,919,518
FUND SURPLUS/ (DEFICIT)	\$ 351,529	\$ 635,081	\$ -	\$ -

RISK MANAGEMENT FUND

FUND 65	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
36 Miscellaneous Revenues:				
10 Interest Income	\$ 3,176	\$ 5,840	\$ 4,099	\$ 4,099
38 Operating Revenues:				
30 Charge to General Fund	90,991	91,991	92,000	97,500
31 Charge to Legacy Center Fund	65,000	65,000	65,000	65,000
32 Charge to Water Fund	60,000	60,000	60,000	60,000
33 Charge to Sewer Fund	50,000	50,000	50,000	50,000
34 Charge to Electric Fund	200,000	300,000	300,000	300,000
35 Charge to P.I. Fund	50,000	50,000	50,000	50,000
36 Charge to Museum Fund	10,000	10,000	-	-
37 Charge to Drainage Fund	15,000	15,000	15,000	15,000
38 Charge to IT Fund	5,000	5,000	5,000	5,000
39 Charge to Fleet Fund	5,000	5,000	5,000	5,000
40 Miscellaneous Fund Balance	65,303	-	-	-
41 charge to Bldgs & Grounds Fund	-	-	-	2,500
37-80 Reserves	-	-	385,304	383,555
40 Miscellaneous Fund Balance	65,303	794,531	-	-
TOTAL OPERATING REVENUES	\$ 619,470	\$ 1,452,362	\$ 1,031,403	\$ 1,037,654
40 Operating Expenses:				
10 Salaries & Wages	\$ 81,865	81,626	\$ 81,868	\$ 86,614
13 Employee Benefits	49,216	49,935	42,985	44,490
21 Books, Subscriptions, & Memberships	4,203	3,115	2,950	2,950
23 Travel & Training	4,941	6,431	5,000	5,000
24 Office Supplies	-	-	500	500
25 Fleet Fund Charges	5,000	5,000	5,000	5,000
26 Damage Repairs	91,211	135,837	45,000	45,000
27 Utilities	-	-	500	500
28 Safety	2,000	25	20,000	20,000
29 IT Fund Charges	4,000	4,000	4,600	4,600
30 Electricity - Lehi City Power	-	-	500	500
31 Professional & Technical	13,510	42,591	15,500	15,500
33 Litigation Claims Management	32,500	55,669	40,000	40,000
41 Insurance Expense	473,986	509,455	750,000	750,000
45 Miscellaneous	15,441	8,443	17,000	17,000
95 Depreciation	-	-	-	-
TOTAL OPERATING EXPENSES	\$ 777,873	\$ 902,127	\$ 1,031,403	\$ 1,037,654
FUND SURPLUS/ (DEFICIT)	\$ (158,403)	\$ 550,235	\$ -	\$ -

BUILDINGS & GROUNDS FUND

FUND 69	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	PLANNED FY 2019
30 Operating Revenues:				
30 Charge to General Fund	\$ 295,184	\$ 814,616	\$ 397,695	1,153,622
31 Charge to Legacy Center Fund	80,000	92,009	92,000	92,000
32 Charge to Water Fund	9,996	9,996	10,000	55,000
33 Charge to Sewer Fund	9,996	60,000	60,000	60,000
34 Charge to Electric Fund	27,324	134,396	129,325	150,000
35 Charge to P.I. Fund	20,004	20,004	20,000	20,000
36 Charge to Museum Fund	2,940	2,940	-	-
37 Charge to Drainage Fund	9,996	9,996	10,000	10,000
70 Reserves	-	-	-	-
TOTAL OPERATING REVENUES	\$ 455,440	\$ 1,143,957	\$ 719,020	\$ 1,540,622
40 Operating Expenses:				
10 Salaries & Wages	\$ 136,790	194,599	\$ 255,918	\$ 734,515
11 Overtime	875	8,897	-	-
12 Uniforms	1,415	1,242	1,000	4,400
13 Employee Benefits	91,379	130,715	145,599	281,918
21 Books, Subscriptions, & Memberships	-	80	500	500
23 Travel & Training	4,357	3,216	2,500	2,500
24 Office Supplies	24	313	500	2,000
25 Fleet Fund Charges	-	5,004	5,000	15,000
26 Repairs	257,168	249,457	193,825	205,825
27 Utilities	-	-	500	4,000
28 Supplies & Maintenance	86,967	125,307	50,000	50,000
29 IT Fund Charges	-	5,004	5,750	5,750
30 Risk Management fund Charges	-	-	-	2,500
33 Equipment Maintenance	-	-	-	13,000
40 Building Beautification Expenses	-	-	-	16,500
45 Miscellaneous	17,795	4,815	7,653	12,653
54 Capital Outlay	-	-	50,275	68,500
70 Reserves	-	-	-	121,061
95 Depreciation	13,745	34,344	-	-
TOTAL OPERATING EXPENSES	\$ 610,515	\$ 762,993	\$ 719,020	\$ 1,540,622
FUND SURPLUS/ (DEFICIT)	\$ (155,075)	\$ 380,964	\$ -	\$ -

*Physical Facilities was added to the Buildings & Grounds fund in FY 2019

The background of the entire page is a repeating pattern of stylized, white line-art icons. These icons represent various types of buildings, including houses with gabled roofs, and lighthouses with towers and lantern rooms. The pattern is consistent across the entire blue background.

REDEVELOPMENT AGENCY FUNDS

REDEVELOPMENT AGENCY FUNDS

FUND DESCRIPTION

Redevelopment Areas (RDAs) (now called Urban Renewal Areas), Economic Development Areas (EDAs), and Community Development Areas (CDAs) are established by the Lehi Redevelopment Agency in certain areas of the City identified for redevelopment and economic development. The creation of an RDA is based primarily on blight reduction and job creation, the creation of an EDA is based on job creation, and the creation of a CDA is based on broad economic development factors. RDAs, EDAs, and CDAs allow the City to utilize tax increment financing (TIF) to stimulate development within the area. Additional information on redevelopment and economic development efforts within the City can be found on page 74.

MILLPOND AREA RDA

FUND 60	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY2018	APPROVED FY2019
Revenues:				
31-10 Property Tax	\$ 429,496	\$ 334,265	\$ 335,000	\$ 335,000
36-10 Interest Income	9,153	14,796	7,500	7,500
38-10 Reserves	-	-	607,500	-
TOTAL REVENUE	\$ 438,649	\$ 349,061	\$ 950,000	\$ 342,500
40 Expenses:				
71 Reserves	\$ -	\$ -	\$ -	\$ 72,500
72 Millpond RDA Engineering	-	311,152	-	-
73 Millpond RDA Streets	-	315,193	700,000	20,000
78 Millpond RDA Water	-	-	250,000	250,000
76 Transfer to Outdoor Pool	70,000	196,441	-	-
TOTAL EXPENSES	\$ 70,000	\$ 822,786	\$ 950,000	\$ 342,500
FUND SURPLUS/ (DEFICIT)	\$ 368,649	\$ (473,725)	\$ -	\$ -

XACTWARE

FUND 62	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	APPROVED FY 2019
Revenue:				
31-10 Property Tax	\$ 168,764	\$ 305,692	\$ 325,000	\$ 325,000
TOTAL REVENUE	\$ 168,764	\$ 305,692	\$ 325,000	\$ 325,000
40 Expenses:				
32 Administration	\$ 5,063	\$ -	\$ 9,750	\$ 9,750
80 Taxing Entities	163,701	305,692	315,250	315,250
TOTAL EXPENSES	\$ 168,764	\$ 305,692	\$ 325,000	\$ 325,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -

IM FLASH AREA RDA

FUND 61	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	APPROVED FY 2019
Revenues:				
31-10 Property Tax	\$ 9,161,503	\$ 10,879,090	\$ 11,000,000	\$ 11,000,000
38-91 Micro Loan Proceeds	-	-	9,000,000	9,000,000
TOTAL REVENUE	\$ 9,161,503	\$ 10,879,090	\$ 20,000,000	\$ 20,000,000
40 Expenses:				
70 Contribution to Alpine School District	\$ 1,214,815	\$ 1,442,568	\$ 1,458,600	\$ 1,458,600
71 TSSD	107,189	127,285	128,700	128,700
72 Contribution to Utah County	211,630	251,306	254,100	254,100
75 Transfer to Lehi City	1,239,692	1,442,568	1,458,600	1,458,600
90 Debt Service - Micron Note	-	7,615,363	7,700,000	7,700,000
91 IM Flash Construction Projects/ Misc.	6,413,053	-	9,000,000	9,000,000
TOTAL EXPENSES	\$ 9,186,379	\$ 10,879,090	\$ 20,000,000	\$ 20,000,000
FUND SURPLUS/ (DEFICIT)	\$ (24,876)	\$ -	\$ -	\$ -



THANKSGIVING PARK EDA

FUND 66	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	APPROVED FY 2019
Revenue:				
31-10 Property Tax	\$ 172,703	\$ 273,508	\$ 300,000	\$ 300,000
38-91 Contribution/ Loan	-	-	-	-
TOTAL REVENUE	\$ 172,703	\$ 273,508	\$ 300,000	\$ 300,000
40 Expenses:				
31 Administration Charges	\$ 8,635	\$ 13,575	\$ 15,000	\$ 15,000
70 Thanksgiving Park Distribution	164,068	259,933	285,000	285,000
TOTAL EXPENSES	\$ 172,703	\$ 273,508	\$ 300,000	\$ 300,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -

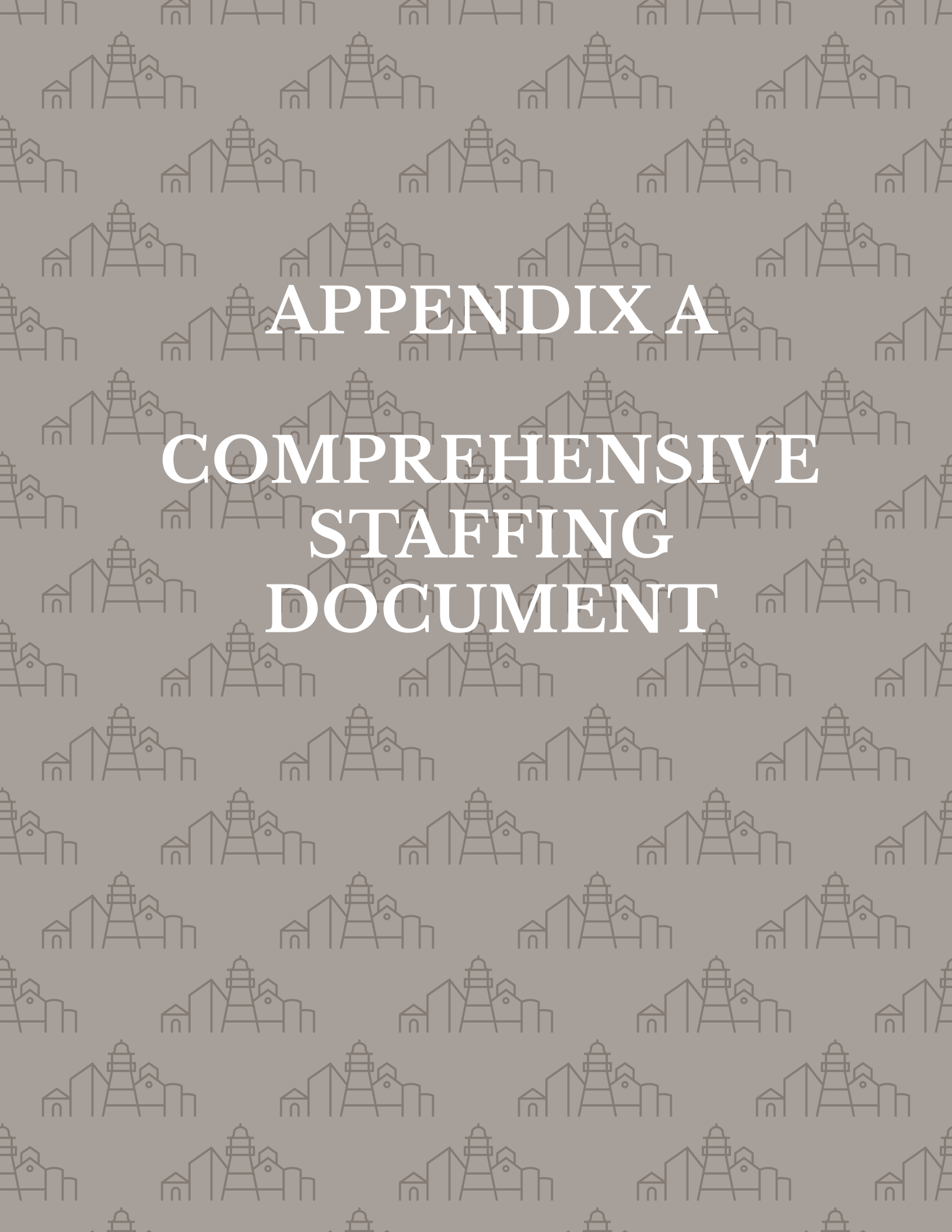
ADOBE EDA

FUND 67	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	APPROVED FY 2019
Revenue:				
31-10 Property Tax	\$ 651,679	\$ 653,773	\$ 675,000	\$ 675,000
38-91 Note Proceeds	-	-	-	-
TOTAL REVENUE	\$ 651,679	\$ 653,773	\$ 675,000	\$ 675,000
40 Expenses:				
31 EDA Costs	\$ -	\$ -	\$ -	\$ -
32 Administration	43,467	43,607	45,022	45,022
80 Taxing Entities	608,212	610,166	629,978	629,978
81 Aid to Construction Impact Fee	-	-	-	-
82 Redevelopment Expenditures	-	-	-	-
TOTAL EXPENSES	\$ 651,679	\$ 653,773	\$ 675,000	\$ 675,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -



OUTLETS AT TRAVERSE MOUNTAIN CDA

FUND 68	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	APPROVED FY 2019
Revenue:				
31-10 Property Tax	\$ 352,111	\$ 464,993	\$ 375,000	\$ 375,000
31-20 Sales Tax	607,385	138,972	820,000	820,000
TOTAL REVENUE	\$ 959,496	\$ 603,965	\$ 1,195,000	\$ 1,195,000
40 Expenses:				
80 Sales Tax Reimbursement	\$ 607,358	\$ 464,993	\$ 820,000	\$ 820,000
80 Property Tax Reimbursement	352,111	138,972	375,000	375,000
TOTAL EXPENSES	\$ 959,469	\$ 603,965	\$ 1,195,000	\$ 1,195,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -

The background of the page is a repeating pattern of stylized, line-art buildings. Each building has a central tower with a dome and several smaller structures on either side, all rendered in a light gray color.

APPENDIX A

COMPREHENSIVE STAFFING DOCUMENT

STAFFING DOCUMENT

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
MAYOR & CITY COUNCIL					
Elected:					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	5.00	5.00	5.00	5.00	5.00
TOTAL FTE	6.00	6.00	6.00	6.00	6.00

OFFICE OF THE CITY ADMINISTRATOR					
Appointed:					
City Administrator	1.00	1.00	1.00	1.00	1.00
Full-time:					
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant to the City Administrator	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	-	-	-	1.00	1.00
Management Analyst	1.50	1.00	1.00	1.00	1.00
Events Coordinator	0.50	1.00	1.00	1.00	1.00
Intern	-	-	0.50	0.50	0.50
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Human Resource Manager	1.00	1.00	1.00	1.00	1.00
Human Resource Technician	-	1.00	1.00	1.00	1.00
Part-time Receptionist (2)	1.00	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00
Emergency Management Coordinator	-	-	0.50	0.50	0.50
Passport Technician/Receptionist	-	-	-	1.00	1.00
**IT Manager	-	-	-	-	1.00
**IT Technician II	-	-	-	-	1.00
**IT Technician I	-	-	-	-	2.00
Part-time Non-benefited:					
Lehi Area Chamber President	0.50	0.50	0.50	0.50	0.50
TOTAL FTE	9.50	10.50	11.50	13.50	17.50

*Approved but unfunded position. **IT was previously under Finance, but as of FY2019 will be under the Office of the City Administrator

COMMUNITY DEVELOPMENT					
Full-Time:					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Planner III	1.00	1.00	1.00	1.00	1.00
Planner II	1.00	2.00	1.00	1.00	2.00
Planner I	2.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Planning Intern	-	-	-	-	1.00

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Chief Building Official	-	1.00	1.00	1.00	1.00
Assistant Building Official	1.00	-	-	-	
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector I	-	-	-	-	1.00
Building Inspector II	4.00	3.00	3.00	3.00	1.00
Building Inspector III	-	-	-	-	3.00
Permit Technician	2.00	2.00	2.00	2.00	2.00
TOTAL FTE	15.00	14.00	13.00	13.00	16.00

ECONOMIC DEVELOPMENT

Full-Time:					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	1.00	1.00	1.00	1.00	1.00

ENGINEERING

Full-time:					
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
Engineer III	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Engineering Technician	-	-	1.00	1.00	1.00
TOTAL FTE	4.00	4.00	5.00	5.00	5.00

FINANCE

Appointed:					
City Treasurer	1.00	1.00	1.00	1.00	1.00
Full-time:					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Customer Service Lead	1.00	1.00	1.00	1.00	1.00
Accounting/Payroll Technician	1.00	1.00	1.00	1.00	1.00
Accounts Payable Technician	1.00	1.00	1.00	1.00	1.00
Customer Service Representative II	1.00	1.00	2.00	2.00	2.00
Customer Service Representative I	2.00	2.00	2.00	2.00	2.00
*IT Manager	1.00	1.00	1.00	1.00	-
Senior IT Technician	1.00	1.00	1.00	-	-
IT Technician II	1.00	1.00	1.00	-	-
IT Technician I	-	-	-	3.00	-
Part-time Non-benefited:					
Customer Service Technician I	0.25	0.50	-	-	-
TOTAL FTE	12.25	12.50	13.00	14.00	10.00

*Beginning in FY 2019, IT will be under the Office of the City Administrator and not Finance.

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
FIRE					
Full-time:					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Battalion Chief	1.00	3.00	3.00	3.00	3.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	-	-	1.00	1.00	1.00
Fire Captain	6.00	6.00	6.00	9.00	9.00
Fire Engineer	6.00	6.00	6.00	9.00	9.00
Firefighter/Paramedic	6.00	6.00	13.00	19.00	19.00
Firefighter/EMT-I	12.00	12.00	5.00	8.00	8.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Part-timer Non-benefited:					
Firefighter/Paramedic	6.90	9.90	9.90	9.90	9.90
Firefighter/EMT-I	2.45	2.45	2.45	2.45	2.45
Office Assistant	-	-	-	-	0.50
TOTAL FTE	43.35	48.35	49.35	64.35	64.85
JUSTICE COURT					
Appointed:					
Justice Court Judge	1.00	1.00	1.00	1.00	1.00
Full-Time:					
Court Clerk Supervisor	1.00	1.00	1.00	1.00	1.00
In-Court Clerk	1.00	1.00	1.00	1.00	1.00
Court Clerk	2.00	2.00	2.00	1.00	1.00
Part-Time Non-benefited:					
Clerk	1.30	1.30	1.30	1.30	1.30
TOTAL FTE	6.30	6.30	6.30	5.30	5.30
LEGAL SERVICES					
Appointed:					
Recorder	1.00	1.00	1.00	1.00	1.00
Full-time:					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney/City Prosecutor	1.00	1.00	1.00	1.00	1.00
Secretary - Legal	-	-	-	-	1.00
Part-Time Non-benefited:					
Assistant City Prosecutor	0.50	0.50	0.50	0.50	0.50
Secretary - Legal	1.80	1.80	1.80	1.80	0.80
TOTAL FTE	5.30	5.30	5.30	5.30	5.30

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
LEISURE SERVICES					
Recreation Division (21, 22)					
Full-time:					
Recreation/Legacy Ctr. Manager	1.00	1.00	1.00	1.00	1.00
Recreation/Legacy Ctr. Assistant Manager	-	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Aquatics	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Operations	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Programs	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Leagues	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
Assistant Aquatics Supervisor	1.00	1.00	1.00	1.00	1.00
Aquatics Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Head of Registration	1.00	1.00	1.00	1.00	1.00
Program Coordinator	-	-	-	-	1.00
Part-time Non-benefited:					
Membership Secretary	0.91	0.91	0.91	0.69	0.69
Administrative Assistant	0.55	0.55	0.55	0.69	0.69
Fitness Director	0.03	0.03	0.03	0.30	0.30
Fitness Instructor	2.07	2.07	2.07	2.22	2.24
Kids Fitness Instructor Assistant	0.23	0.23	0.23	0.19	0.20
Slim to Win	0.09	0.09	0.09	0.04	0.04
LC Pool Maintenance	2.05	2.05	2.05	0.77	0.90
LC Assistant Pool Manager	3.05	3.05	3.05	2.63	3.0
LC Lifeguard Head	2.60	2.60	2.60	2.69	2.70
LC Lifeguard	14.15	14.15	14.15	11.18	13.00
LC Lifeguard Instructor	0.10	0.22	0.20	0.19	0.19
USA Head Swim Coach	0.32	0.32	0.32	0.25	0.35
USA Swim Coach	0.08	0.08	0.08	1.42	1.31
Head Swim Coach	0.06	0.06	0.06	0.12	0.15
Swim Coach	0.42	0.42	0.42	0.35	0.40
WSI Coordinator	0.02	0.02	0.02	0.005	0.00
WSI (Swim Lesson Instructor)	1.73	1.73	1.73	2.26	2.50
Private Swim Lesson Instructor	0.03	0.03	0.03	.38	0.50
Building Manager	1.32	1.32	1.32	1.32	1.31
Center Court Manager	0.08	0.08	0.08	0.77	0.82
Center Court Personnel	3.19	3.19	3.19	3.24	3.24
Outdoor Concession Manager	0.24	0.24	0.24	0.32	0.35
Outdoor Concession Site Supvr.	0.35	0.35	0.35	0.18	0.20
Outdoor Concessions	1.68	1.68	1.68	1.30	1.30
Front Desk Head Manager	0.54	0.54	0.54	0.44	0.50
Front Desk Manager	3.10	3.10	3.10	3.20	3.65

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Preschool Head	0.48	0.48	0.48	0.84	0.84
Preschool Assistant	1.53	1.25	0.78	0.78	0.90
Day Care Manager	0.39	0.39	0.39	0.50	0.50
Day Care Staff	1.08	1.08	1.08	0.97	2.65
Program Coordinator	0.78	0.78	0.78	0.96	0.30
Head Cheer	0.02	0.02	0.02	0.005	0.10
Cheer Instructor	0.09	0.09	0.09	0.18	0.25
Head Dance	0.16	0.16	0.16	0.19	0.20
Dance Instructor	0.29	0.29	0.29	0.40	0.40
Other Instructors	0.06	0.06	0.06	0.005	0.05
Registration Staff	2.39	2.39	2.39	2.53	2.53
Rock Wall Attendant	0.45	0.45	0.45	0.47	0.53
Itty Bitty	0.50	0.50	0.50	0.79	0.80
League Supervisor	2.05	2.05	2.05	1.18	0.68
Official	3.05	3.05	3.05	4.86	5.0
Scorekeeper	1.18	1.18	1.18	1.73	1.75
Site Supervisor	1.18	1.18	1.18	1.76	1.80
Sports Instructor	0.49	1.62	1.00	0.09	0.00
Gymnastic Head Instructor	0.73	0.73	0.73	0.76	0.90
Gymnastic Instructor	3.90	3.90	3.90	4.46	4.40
Gymnastic Instructor Aid	1.11	1.11	1.11	1.65	1.70
Private Gymnastic Instructor	0.02	0.02	0.02	0.01	0.01
Equipment Personnel Gymnastic	-	-	-	0.01	1.44
Gymnastic Trade Supervisor	0.27	0.27	0.27	0.97	0.60
Gymnastic Trade Head Supervisor	0.15	0.15	0.15	0.15	0.15
OD Pool Maintenance	0.28	0.28	0.28	0.82	0.82
OD Pool Manager	0.54	0.54	0.54	0.78	0.80
OD Pool Cashier	0.42	0.42	0.42	1.30	1.30
OD Lifeguard	2.96	2.96	2.96	3.81	3.80
Recreation Total	80.65	81.65	81.65	85.56	91.68
Senior Services (68)					
Full-time:					
Senior Citizen Manager	1.00	1.00	1.00	1.00	1.00
Senior Services Program Coordinator	-	-	-	1.00	1.00
Part-Time Non-benefited:					
Senior Services Program Coordinator	-	-	0.50	-	-
Senior Citizen Aide	1.00	1.00	1.00	1.50	1.50
Senior Services Total	2.00	2.00	2.50	3.50	3.50
Library Division (74)					
Full-time:					
Library Director	1.00	1.00	1.00	1.00	1.00
Senior Librarian	4.00	4.00	4.00	4.00	4.00

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Associate Librarian	3.00	4.00	4.00	4.00	4.00
Part-time Non-benefited:					
Clerk	6.96	6.96	8.00	8.00	8.00
Page	4.47	4.47	3.00	3.00	3.00
Library Total	20.43	21.43	21.00	21.00	21.00
Literacy Center Division (75)					
Full-time:					
Literacy Center Manager	1.00	1.00	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Staff - 25 Hours/Week	-	-	-	1.875	1.875
Staff - 10-15 Hours/Week	-	-	-	4.125	4.125
Teacher	1.25	1.25	2.00	-	-
Seasonal/Temporary:					
Staff	3.00	3.00	5.00	-	-
Literacy Center Total	6.25	6.25	9.00	8.00	8.00
TOTAL LEISURE SERVICES FTE	109.33	111.33	114.15	118.06	124.18

POLICE

Full-time:					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	3.00	3.00	3.00
Police Sergeant	7.00	8.00	10.00	10.00	10.00
Police Corporal	-	-	10.00	10.00	9.00
Police Officer III	7.00	13.00	1.00	5.00	5.00
Police Officer II	4.00	1.00	9.00	7.00	11.00
Police Officer I	21.00	19.00	16.00	17.00	14.00
Code Enforcement Officer	2.00	2.00	-	-	-
Victim Advocate Coordinator	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	1.00
Front Desk Secretary/Dispatcher	2.00	2.00	2.00	2.00	2.00
Part-Time Non-benefited:					
Reports Clerk/Records Assistant	0.50	1.00	1.00	0.50	0.50
Front Desk Secretary/Dispatcher	-	-	-	1.50	1.50
Victim Advocate	-	-	-	0.50	0.50
Crossing Guard Coordinator	-	-	0.50	0.50	0.50
Crossing Guard	12.95	12.45	12.45	12.45	12.45
TOTAL FTE	65.45	67.45	71.95	76.45	76.45

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
POWER					
Full-time:					
Power Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00	1.00	1.00
Assistant Power Planner/System Design	-	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00	1.00
Metering System Supervisor	1.00	1.00	1.00	1.00	1.00
Power Line Field Supervisor	3.00	4.00	4.00	4.00	4.00
Substation Technician Foreman	-	1.00	1.00	1.00	1.00
Journey Power Lineman	7.00	7.00	3.00	3.00	3.00
Metering System Technician	1.00	1.00	1.00	1.00	1.00
Warehouse Manager	1.00	1.00	1.00	1.00	1.00
Apprentice Lineman	-	1.00	5.00	6.00	6.00
Substation Technician	-	1.00	1.00	1.00	1.00
Power/Fiber Inspector	1.00	1.00	1.00	1.00	1.00
Warehouse/Maintenance Worker	-	-	-	-	-
URD Laborer	1.00	1.00	1.00	1.00	1.00
Service Laborer	1.00	1.00	1.00	1.00	1.00
Blue Stakes Technician	1.00	1.00	1.00	1.00	1.00
Draftsman	-	-	-	1.00	1.00
Forecast Manager	-	-	-	1.00	1.00
Meter Reader	-	-	1.00	1.00	1.00
Part-Time Benefited:					
Meter Reader	0.67	0.67	-	-	-
Mapping Auditor	-	-	-	-	0.50
Part-Time Non-Benefited:					
Administrative Assistant	0.75	0.75	-	-	0.50
Seasonal/Temporary:					
Laborer	**0.68	**0.68	**0.68	**0.68	0.68
GIS Intern	**1.50	**1.50	**1.50	**1.50	-
TOTAL FTE	23.60	28.60	29.18	32.18	31.68

**Funded, but unfilled position

PUBLIC WORKS					
Public Works Administration (62)					
Full-time:					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.50	1.00	1.00
Public Works Administration Total	2.00	2.00	1.50	2.00	2.00

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019*
Parks (62)					
Full-time:					
Parks & Facilities Superintendent	1	1	1	1	1
Assistant Parks & Facilities Superintendent	-	-	1	1	1
Custodial Lead	-	-	-	-	1
Custodial Worker	1	1	2	2	2
Facility Inspector/Project Manager	1	1	1	1	1
Sports Park Lead	-	-	-	-	1
Sports Park Worker	-	-	-	-	2
Leisure Parks Lead	-	-	-	-	1
Leisure Parks Worker	-	-	-	-	5
Lead Electrician	-	-	-	-	1
Mechanical HVAC Lead	1	1	1	1	1
Mechanical HVAC Worker	-	-	-	-	2
Maintenance Lead	2	2	1	1	1
Maintenance Worker	-	-	-	-	1
Pesticide & Irrigation Specialist	1	1	1	1	1
Irrigation Worker	-	-	-	-	1
Trails, Trees, and Open Space Lead	-	-	-	-	1
Trails, Trees, and Open Space Worker	-	-	-	-	2
Cemetery Sexton	1	1	1	1	1
Cemetery Lead	1	1	1	1	1
Cemetery Worker	1	1	1	1	1
Facilities Maintenance Worker II	2	2	-	-	-
Facilities Maintenance Worker I	-	-	2	2	-
Lead Park Maintenance Worker	1	1	2	2	-
Park Maintenance Worker II	2	2	1	1	-
Park Maintenance Worker I	5	6	4	4	-
Part-time benefited:					
Cemetery Secretary	0.50	0.50	0.50	0.50	0.50
Seasonal/Temporary:					
Laborer	7.50	7.50	7.50	7.50	2.5
TOTAL FTE	30.00	33.00	29.00	29.00	32.00
<i>*FY 2019 uses updated job titles to more accurately reflect staffing, which is the cause for the shift in positions.</i>					
Streets (61)					
Full-time:					
Streets Superintendent	1.00	1.00	1.00	1.00	1.00
Street Maintenance Foreman	1.00	1.00	1.00	1.00	1.00
Pavement Management Supervisor	1.00	1.00	1.00	1.00	1.00
Street Inspector	1.00	1.00	2.00	2.00	2.00
Crew Foreman	1.00	1.00	1.00	1.00	1.00
Sign Maintenance Technician	1.00	1.00	1.00	1.00	1.00

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
Grading Supervisor	1.00	1.00	-	-	-
Street Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Street Maintenance Worker II	2.00	2.00	2.00	2.00	3.00
Street Maintenance Worker I	4.00	4.00	5.00	7.00	5.00
Seasonal/Temporary:					
Laborer	0.75	0.75	0.75	0.75	0.00
TOTAL FTE	14.75	14.75	15.75	17.75	16.00
Fleet (64)					
Full-time:					
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Shop Supervisor	-	-	-	1.00	1.00
Journey Fleet Mechanic	1.00	1.00	1.00	1.00	1.00
Fleet Small Engine Mechanic	-	-	1.00	-	-
Part-time Non-Benefited:					
Shop Worker	-	0.50	1.00	1.00	1.00
FLEET TOTAL	2.00	2.50	4.00	4.00	4.00
TOTAL PUBLIC WORKS FTE	48.75	52.25	50.25	52.75	54.00

WATER

Culinary Water (51)					
Full-time:					
Water Systems Director	1.00	1.00	1.00	1.00	1.00
Asst. Water Systems Director	1.00	1.00	1.00	1.00	1.00
Water Sampling Technician	1.00	1.00	1.00	1.00	1.00
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Water Meter Technician	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	-	-	1.00
Water Systems Operator III	1.00	1.00	1.00	2.00	2.00
Water Systems Operator II	-	-	-	1.00	-
Water Systems Operator I	1.00	1.00	2.00	2.00	1.00
Water Meter Technician	1.00	1.00	2.00	1.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	9.00	9.00	11.00	12.00	12.00
Waste Water (52)					
Full-time:					
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	-	2.00	2.00
Water Systems Operator III	-	-	1.00	-	-
Water Systems Operator II	2.00	2.00	2.00	3.00	3.00
Water Systems Operator I	1.00	2.00	2.00	-	-
TOTAL FTE	4.00	5.00	6.00	6.00	6.00

POSITION	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PLANNED FY 2019
WATER					
Pressurized Irrigation (55)					
Full-time:					
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator III	1.00	1.00	1.00	1.00	1.00
Water Systems Operator II	-	1.00	-	-	1.00
Water Systems Operator I	2.00	-	1.00	2.00	1.00
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
Seasonal/Temporary:					
Water Education Specialist	0.65	0.65	-	-	-
TOTAL FTE	5.65	4.65	4.00	5.00	5.00
Storm Drain (57)					
Full-time:					
Storm Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Operator IV	-	-	1.00	2.00	1.00
Storm Water Systems Operator II	1.00	1.00	1.00	2.00	1.00
Storm Water Systems Operator I	1.00	2.00	2.00	1.00	2.00
Storm Water Systems S.W.P.P. Inspector	-	-	-	-	2.00
Seasonal/Temporary:					
Water Laborer	0.65	0.65	0.65	-	-
TOTAL FTE	3.65	4.65	5.65	6.00	7.00
TOTAL WATER FTE	22.30	23.30	22.65	29.00	30.00
OVERALL STAFFING TOTAL					
General Government	59.35	60.60	61.60	63.10	64.35
Public Safety	108.80	115.80	121.30	140.80	141.30
Leisure Services	110.83	112.33	115.65	118.06	124.18
Public Works	48.75	52.25	56.75	52.75	55.75
Enterprise	45.90	51.90	57.83	61.18	61.68
OVERALL TOTAL FTE	372.13	390.88	398.63	435.89	447.26

The background of the page is a repeating pattern of stylized lighthouses. Each lighthouse is depicted with a simple line-art style, featuring a central tower with a lantern room on top, flanked by two smaller structures that resemble buildings or wings. The pattern is light gray and covers the entire page.

APPENDIX B

GLOSSARY

GLOSSARY

A

ACCOUNTING PERIOD:

A period of time, (month, quarter, year), for which a financial statement is produced.

ACCOUNTING SYSTEM:

The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components.

ACCRUAL BASIS:

Accounting method in which revenues and expenses are accounted for as they are earned or incurred, although they may not have been received or paid yet. The alternative is cash-basis accounting, in which revenues and expenses are recognized only when cash is received or paid.

ACTUAL:

Actual, as used in the fund summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a GAAP basis, with the exception that depreciation and amortization are not budgeted and principal payments on debt in the enterprise funds are budgeted as expenses.

ADOPTED:

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the budget as approved by the City Council.

ADOPTED BUDGET:

The financial plan for the fiscal year beginning July 1.

ALLOCATED COST:

A method for allocating overhead time and other expenses to activities that provide direct services.

ALLOTMENT:

To divide an appropriation into amounts that may be encumbered or expended during an allotment period.

AMENDED OR REVISED BUDGET:

The current year adopted budget adjusted to reflect all budget amendments approved by the City Council through the date indicated.

AMORTIZATION:

The deduction of capital expenses over a specific period of time. Similar to depreciation, it is a method of measuring the consumption of the value of long-term assets like equipment or buildings.

APPROPRIATION:

A legal authorization that permits the City to make expenditures and to incur obligations and expend resources for specific purposes.

ASSESSED VALUATION:

A valuation set upon real estate or other property by a government body basis for levying taxes.

ASSESSMENT ROLL:

A document prepared by the county establishing assessed valuation of real estate and other property with the amount of ad valorem tax owed.

AUDIT:

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: (1) ascertain whether financial statements fairly present financial positions and results of operations; (2) test whether transactions have been legally performed; (3) identify areas for possible improvements in accounting practices and procedures; and (4) ascertain officials responsible for governmental resources.

B

BALANCED BUDGET:

A financial plan of operation in which revenues equal expenditures for the fiscal year. A balanced budget is required of municipalities by the State law.

BALANCE SHEET:

A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities and equities at a specified date.

BASE BUDGET:

Those resources necessary to meet an established and existing service level.

BASIS OF BUDGETING:

Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

BEGINNING FUND BALANCE:

The Ending Fund Balance of the previous period. (See ENDING FUND BALANCE)

BOND:

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of principal (interest rate). Bonds are typically used for long-term debt.

BUDGET:

A plan of financial operation embodying an estimate of proposed means of financing them. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET CALENDAR:

The schedule of essential dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

BUDGET MESSAGE:

A general discussion of the proposed budget presentation in writing as part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Chief Executive.

BUDGET MODIFICATION:

A change in expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget modifications are reflected in the current year budget and have been approved by City Council.

BUDGET RETREAT:

A meeting scheduled for the Mayor and Council with Administration to discuss important issues to be addressed in the budget. The place of the meeting is at a location away from City Hall and is usually at least a one-day event.

BUDGET SUPPLEMENT:

A request for an increase or decrease in an existing service level (over and above the base budget).

BUDGETARY BASIS:

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that (1) encumbrances are considered to be an expenditure chargeable to appropriations; (2) no depreciation is budgeted for proprietary funds; and (3) bond principal in the enterprise funds is subject to appropriation.

BUDGETING (APPROPRIATING):

The City prepares its budget in conformity with practices prescribed or permitted by the applicable statutes of the State of Utah.

C

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement plan (CIP).

CAPITAL IMPROVEMENT PLAN:

A plan for capital expenditures to be incurred each year over a fixed period of several future years which sets forth each expenditure.

CAPITAL OUTLAYS (EXPENDITURES):

Expenditures for the acquisition of capital assets.

CAPITAL PROJECT:

Any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CAPITAL PROJECTS FUND:

Funds that are used to account for financial resources to be used for the acquisition or construction of major capital projects (other than those financed by proprietary funds).

CASH BASIS:

The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

CASH FLOW BUDGET:

A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week, and/or day during the year.

CERTIFIED TAX RATE (C.T.R.):

A tax rate that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by that entity, plus new growth, less the amount of increase to locally assessed real property taxable values resulting from factoring, reappraisal, or any other adjustment.

CIP:

See CAPITAL IMPROVEMENT PROGRAM.

COMMODITIES:

Commodities are expendable items purchased through the City-approved centralized purchasing process. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

CONSUMER PRICE INDEX (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTINUATION BUDGET:

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

CONTRACTS PAYABLE:

Contracts payable represents a liability reflecting amounts due on contracts of goods or services furnished to the City.

CONTRACTUAL SERVICES:

Includes expenditures for services performed by firms, individuals, or other City departments. Supplies are not included in the contractual services accounts.

CURRENT LEVEL OF SERVICE:

A term used to describe amount of service provided to the community in each service area with the current resources available.

D**DEBT SERVICE:**

Payment of interest and repayment of principal to holders of a government's debt instruments.

DEBT SERVICE FUNDS:

Established to account for the accumulation of resources and for the payment of general long-term debt principal and interest that are not serviced by the General, Special Revenue, and Enterprise Funds. It does not include contractual obligations accounted for in the individual funds.

DEMAND:

A type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT:

A major unit of organization in the City comprised of sub-units called Divisions.

DEPRECIATION:

A decrease or loss in value, as because of age, wear, or market conditions. Used in accounting as an allowance made for a loss in the value of property.

DIRECT SALES:

Gross retail sales that are collected from local businesses.

DIVISION:

A sub-unit of a Department organization.

E

ELEMENT (GENERAL PLAN):

There are four main elements of the General Plan which assist the City in delivering high quality services to its constituency. These four elements are (1) Land Use, (2) Parks Open Space and Recreational Facilities, (3) Moderate Income Housing, and (4) Transportation.

ENCUMBRANCE:

Includes obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established.

ENDING FUND BALANCE:

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND:

A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

EXPENDITURES:

Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

F

FEES:

Charges for specific services.

FINANCIAL POLICY:

A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs, and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

FISCAL YEAR:

Any period at the end of which a governmental unit determines its financial condition and the result of its operations and closes its books. NOTE: It is usually a year, though not necessarily a calendar year.

FORECAST:

A prediction of future outcome based on known and unknown factors.

FULL-TIME EQUIVALENT (FTE):

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE (EQUITY):

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

FUNDING SOURCES:

A term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and inter-fund transfers.

FUND SUMMARY:

A combined statement of revenues, expenditures, and changes in fund balance for the prior year's actual, adopted, estimated budgets, and the current year's adopted budgets.

G

GAAP ADJUSTMENTS:

Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds are not considered expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

GASB 34:

A new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for the preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing requirements for fund financial statements using the modified accrual basis of accounting). Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

Uniform minimum standards of guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP proved a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting=s Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

GENERAL FUND:

A fund that accounts for all financial resources necessary to carry out basic governmental activities of the City that are not accounted for in another fund. The General Fund supports essential City services such as police and fire protection, street maintenance, libraries, and parks and open space maintenance. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees, and service fees.

GENERAL LONG-TERM DEBT:

Represents any non-matured debt not considered to be a fund liability.

GENERAL OBLIGATION BONDS (G.O. BONDS):

Bonds secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and roads.

GOVERNMENTAL FUNDS:

Account for most governmental functions. Governmental Funds include the General Fund, Special Revenue Funds, and Capital Project Funds.

GRANT:

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

I

IMPACT FEES:

A type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

IMPROVEMENT DISTRICTS:

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property. Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

INFRASTRUCTURE:

A permanent installation such as a building, road, or water transmission system that provides public services.

IN-LIEU PROPERTY TAX:

A statewide fee is assessed on motor vehicles "in lieu of property taxes" in the event a citizen does not otherwise pay property taxes on house they own. The fee is assessed based on the age of the vehicle. This is also commonly called the Motor Vehicle Tax.

INTER-FUND TRANSFER:

Amounts transferred from one fund to another.

INTERGOVERNMENTAL REVENUES:

Levied by one government but shared on a predetermined basis with another government or class of governments.

INTERNAL SERVICE FUND:

Established to account for the financing, on a cost-reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the City. The City maintains three Internal Service Funds to account for Fleet, Information Technology and Self-Insurance activities.

ISO:

The Insurance Service Organization is used to rate the level of risk with the City for various services provided.

L

LEGISLATIVE ISSUES:

Major policy decisions made by the City Council such as General Plan Sub-Elements, ordinances, and resolutions requiring study that need to be scheduled on Council's calendar.

M

MEASURE:

A term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e. days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

MISCELLANEOUS (FUNDING SOURCE):

Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

MISSION STATEMENT:

A broad statement of purpose derived from an organization's and/or community's values and goals.

MODIFIED ACCRUAL BASIS:

The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

N

NET ASSETS:

The term is used to describe the difference between assets and liabilities to show total fund equity of the fund.

NET INCOME:

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfer-out.

O

OBJECTIVE:

A statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/ superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action.

OPERATING BUDGET:

Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. (See BUDGET)

OPERATING REVENUE:

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

ORDINANCE:

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form or law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER FISCAL ACTIVITY:

Refers to various trust and agency funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units, and other funds.

OUTSTANDING DEBT:

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

P

PAY-AS-YOU-GO FINANCING:

Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

PERFORMANCE BUDGET:

A budget wherein expenditures are based primarily upon measurable performance of activities.

PERFORMANCE INDICATOR:

A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PERFORMANCE MEASURE:

Data collected to determine how effective or efficient a program is in achieving its objectives.

PERSONAL SERVICES:

Include the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health, and workers' compensation insurance.

PROGRAM:

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible. A program differs from a division from the standpoint that cost centers from different departments may make up a program while cost centers from the same department to make up a division.

PROGRAM BUDGET:

A budget, which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

PROJECT COSTS:

All the costs associated with a project. These costs include prior year actual expenditures, current year budgeted expenditures and future year planned expenditures.

PROPERTY TAX:

Based according to value of property and is used as the source of monies to pay general obligation debt (secondary property tax) and to support the general fund (primary property tax).

R

RDA:

See REDEVELOPMENT AGENCY.

RE-BUDGET:

Carryover represents encumbered and committed funds carried forward to the next fiscal year budget.

REDEVELOPMENT AGENCY:

An agency of the City created to administer and account for community redevelopment and economic development project areas, which are financed by incremental taxes collected on the properties in the development. The taxes are used to pay back debt created from improving the infrastructure for the project.

REFUNDING:

A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

REPLACEMENT SCHEDULE:

A schedule used to document information for vehicles and equipment currently used in operations. The information includes description of assets, year of purchase, useful life, amount of original purchase, year to be replaced, and estimated future cost of replacement.

RESERVE:

An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

RESIDUAL EQUITY:

A transfer of net assets to another fund when separating a function or service from a combined function or service.

RESTRICTED REVENUES:

Funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purposes by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

REVENUE:

The term designates an increase to a fund's assets which: increase a liability (e.g., proceeds from a loan); represent a repayment of an expenditure already made; represent a cancellation of certain liabilities; and represent an increase in contributed capital.

REVENUE BONDS:

Bonds payable from a specific source of revenue, which do not pledge the full faith, and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-property tax.

RETAINED EARNINGS:

Accumulation of net income closed to the balance sheet at the end of the fiscal year. Also known as net assets and used only in the enterprise funds.

S**SELF INSURANCE:**

The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

SERVICE LEVELS:

Describe the present services provided by a City department and/or division within the department.

SPECIAL REVENUE FUNDS:

Established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

T**TAX INCREMENT FINANCING:**

The collection of the incremental tax increase from economic development of a project area where debt has been issued as part of a Redevelopment Agency.

TAX RATE:

The amount of tax levied for each \$100 of assessed valuation.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for particular purposes or for general purposes.

TAXES:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as sewer services.

TENTATIVE BUDGET:

A preliminary budget created for review of Mayor and Council in the first meeting in May of each year. It is to be available for public inspection 10 days before the final adoption of the budget.

TRANSFERS:

A term referring to monies moved from one budgetary fund or sub-fund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Inter-fund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intra-fund Transfer.

U

USER FEES:

Charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, park fees).

Z

ZERO-BASE BUDGETING (ZBB):

A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.