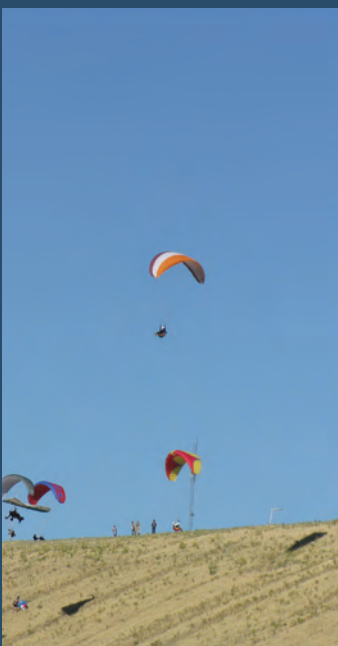


Lehi City Annual Budget

LEHI



Fiscal Year July 1, 2013 through June 30, 2014



Lehi City State of Utah

Approved Annual Budget Fiscal Year 2013 - 2014

Prepared by:

Derek Todd, City Administrator

David Sanderson, Finance Director

Carolyn Hoffman, Treasurer

Alyson Alger, Senior Accountant

Robert Ranc, Assistant to the City Administrator

Cameron Boyle, Management Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lehi City Corporation
Utah**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morrell

President

Jeffrey R. Enns

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, 2012. 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



Mayor
Bert Wilson



Councilperson
Kaye Collins



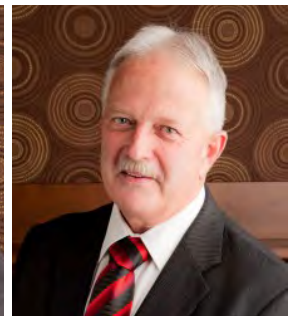
Councilperson
Stephen Holbrook



Councilperson
Mark Johnson



Councilperson
Johnny Revill



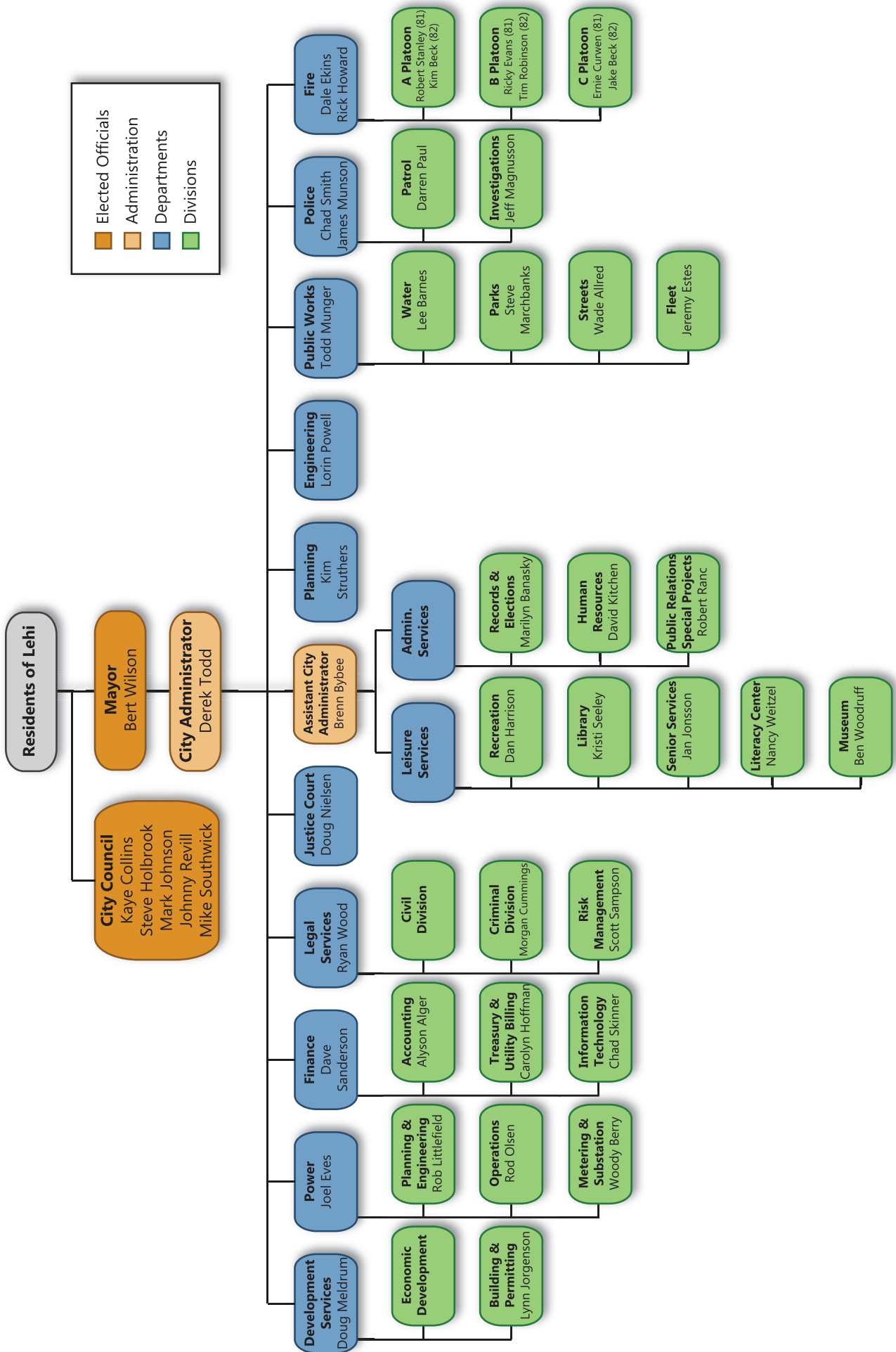
Councilperson
Mike Southwick

Appointed Officials

City Administrator.....Derek C. Todd
 City Treasurer.....Carolyn Hoffman
 City Recorder.....Marilyn Banasky

Staffing Summary Information

Staffing Information Totals	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
General Government	55.50	56.89	60.29	61.29
Public Safety	86.59	86.60	87.35	92.35
Leisure Services	92.95	93.79	96.16	106.28
Public Works	40.28	38.65	39.65	38.65
Enterprise	49.41	49.69	49.69	50.59
Total Full-Time Equivalents	324.73	325.62	333.14	349.16



Legend:

- Elected Officials (Orange)
- Administration (Light Orange)
- Departments (Blue)
- Divisions (Green)

Shaping Lehi's future through our enterprising spirit while preserving a vibrant family-oriented and business-friendly community.

Encourage Economic Development

Implement the General Plan • Update the Economic Strategic Plan • Create standardized & competitive development fees & incentive structure • Create a marketing & branding strategy plan & materials • Continue to encourage a qualified labor force

Provide Quality City Services

Maintain our valuable facilities • Provide quality leisure services • Continue to build well-planned & reliable infrastructure • Update & implement Parks & Recreation Master Plan • Continue to provide excellent public safety services

Promote Community Involvement

Focus on communication & transparency through community relations, social media, etc. • Hold awesome & diverse public events • Provide meaningful service opportunities & celebrate volunteer efforts • Encourage a sense of ownership in community gathering places • Inspire pride in neighborhoods, businesses, & other private properties

Maintain a Sustainable Budget

Ensure the responsible use of resources • Continue to encourage varied revenue streams • Enhance capital facility & replacement planning • Encourage a highly-motivated & well-trained municipal workforce

Ensure Proactive Regional Leadership

Encourage membership & leadership in professional organizations • Maintain involvement in state & federal government affairs • Encourage & facilitate regional transportation solutions • Promote intergovernmental relations

Lehi City Business Plan



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LEHI





May 7, 2013

Honorable Members of the Lehi City Council and Residents of Lehi City,

We are pleased to present the Mayor's Recommended Budget for Fiscal Year (FY) 2013-2014, with revenues and expenditures totalling \$111,083,199. The attached document is prepared for your review in anticipation of a public hearing scheduled for the purpose of adopting the budget on Tuesday, May 28, 2013 at Lehi City Hall, City Council Chambers at 7:00 p.m.

Over the past four years we have traversed through a difficult economic climate; however, we are finally seeing some major increases in sales tax and building permits that will allow for the purchase or funding of many items. This budget reflects an effort to conservatively project revenues, while simultaneously striving to maximize the use of existing resources to maintain or increase levels of service throughout the City. While the downturn has required us to "do more with less," we are also pleased to report that Lehi City is in a strong financial position moving forward as we begin to emerge from the economic downturn.

Despite the financial anxiety experienced in the City during recent years, we stand committed to managing the public's funds in ways that provide core services to our residents without requiring tax increases or significant adjustments to city fees for services. Moreover, we are encouraged that despite revenue constraints, we continue to show progress toward meeting departmental and citywide goals and initiatives, particularly as identified in the City's recently-adopted business plan.

The following paragraphs highlight key issues that have been addressed in the FY 2014 Budget.

Conservative Revenue Growth

In what we hope is a positive emerging trend, we are estimating an increase in General Fund revenues in FY 2014. Bolstered by increased property tax numbers, the City anticipates General Fund revenues to increase from previous years in the amount of \$2,022,000. The majority of this increase is in property taxes, sales taxes, and building permits. Other revenue sources projected to increase include the telecommunication taxes, plan review fees, cellular tower fees, and miscellaneous revenues. The stable nature of these fees is reassuring in that it may signal the "moving off the bottom" from the challenging economy.

Maintaining Core Services

As a community, we continue to place the highest of priorities on funding core municipal services to our more than 50,000 residents. As a result, you will note that the FY 2014 budget reflects the funding of programs and resources across all operating departments, which will allow the City to increase or maintain all levels of service. Some of the most significant changes in this year's budget are set forth below:

Increased Positions:

- Treasury - Part-time customer service position
- Human Resources - 2 part-time receptionist desk positions

Budget Message (cont.)

- Police - 2 full-time officers
- Fire - 2 full-time firefighters
- Literacy Center - 1 full-time program coordinator
- Engineering - Full-time Engineer II position
- Planning - 1 part-time position reclassified to 1 full-time planner
- Cemetery - Full-time grounds position
- Legacy Center - 2 part-time positions reclassified to 2 full-time positions
- Building & Grounds - Full-time HVAC position

Funding of Capital Improvements and Equipment:

- Parks - Pavilion upgrades
- Parks - Zero turn mower
- Library - Separating from Eagle Mountain (software)
- Library - Automated check-in
- Senior Citizen Center - Outside lettering
- Legal - Paperless project
- Human Resources - Software
- Public Works - ATV
- Public Works - Office build out
- Public Works - Fencing
- Public Works - Material handling
- Public Works - Tractor
- Public Works - Two-ton truck
- Parks - New backstops at Veterans Park
- Fire - New ambulance
- Police - Replace radios, vests, masks, rifles, and pistols
- Administration - City Hall build out
- Administration - Facilities Master Plan
- Cemetery - Infant cemetery
- Class C Roads - Tractor/brush mower

Projects:

- Park Impact Fees - Traverse Mountain Park
- Park Impact Fees - Ivory Ridge Park
- Park Impact Fees - North Lake Park
- Park Impact Fees - Olympic Park
- Park Impact Fees - Herbicide holding bay
- Road Impact Fees - 2100 North relocation
- Road Impact Fees - 2300 West North Pointe Elementary
- Water, Sewer, & Pressurized Irrigation - Equipment storage
- Water - Meter reading upgrade
- Water Impact Fees - Gray Well
- Water Impact Fees - Upper Lows Tank and Well
- Water Impact Fees - Spring line
- Sewer Impact Fees - Micron Sewer Extension
- Sewer Impact Fees - Jordan River sewer
- Electric - Rocky Mountain purchase
- Electric - Equipment storage

Budget Message (cont.)

- Electric Impact Fees - Bull River transformer
- Electric Impact Fees - Micron substation
- Electric Impact Fees - Capacitors
- Electric Impact Fees - 2100 North feeder line
- Electric Impact Fees - SR 92 feeder line
- Pressurized Irrigation Impact Fees - Upper low hills reservoir
- Pressurized Irrigation Impact Fees - Sand pit reservoir

Public Infrastructure Development

As you might expect, the continued maintenance and development of the City's utility infrastructure and transportation system remains a high priority. Included in this year's budget are ongoing monies for chip/slurry applications for the City's road system, consistent with a maintenance schedule detailed in the City's pavement management systems. Also included in the budget are monies for the repair, replacement, and construction of sidewalks in the City's downtown historic core. The sidewalk monies represent the third year that dollars have been dedicated to this important effort to improve the appearance and safety of neighborhood streets.

Encouragingly, there is new construction taking place in the City at this time. As a result, the use of impact fee resources for the development of infrastructure continues to be a significant part of the City's annual budget. Included in this year's budget are the following impact fee-funded infrastructure projects: Olympic Park improvements, construction of Traverse Mountain Park, development of the Gray's Landing well for culinary purposes, Jordan River sewer expansions, development of a north Lehi substation, development of a Micron substation, and the expansion of the pressurized irrigation reservoir at Center Street and 2600 North (the "sand pit").

Maintaining Tax Levels and Assessing Fair and Reasonable Fees

The FY 2014 budget does not include a property tax increase, does not recommend any fund transfers from any City utility fund (with the exception of what the state legislature deems "reasonable"), and includes a \$1.50 per month **net decrease** in garbage fees for utility customers. All City fees are reviewed annually, ensuring that charges for services are based upon costs associated with providing a particular service and current market conditions.

Qualified and Motivated Workforce

Lehi City's ability to provide quality services to all of the community's residents is based, in large part, on the City's qualified and motivated workforce. As you might expect, faced with the challenges associated with the struggling economy, the City's employees have also shared in the recent cost-cutting efforts that have been made to keep operations constant. Last year, all Lehi City employees were eligible for up to a 3 percent pay-for-performance adjustment following no adjustment during the previous two years. Included in this year's budget, we are again recommending a 3 percent pay-for-performance adjustment for all Lehi City employees and the funding of a 9 percent increase in insurance premiums.

Conclusion

We are excited about the future and the opportunities that exist for Lehi City moving forward. While we have struggled through many difficult challenges these past few years, we are poised to emerge from this recessionary period in good fiscal shape, with renewed optimism and confidence. We are appreciative of our dedicated workforce and the residents we serve, and we pledge to continue building Lehi City into one of Utah's premier communities.

Budget Message (cont.)

Respectfully Submitted,



Bert M. Wilson
Mayor



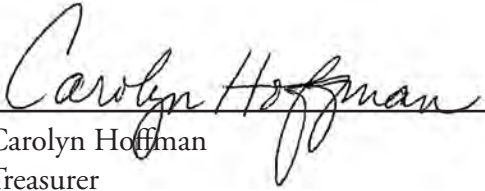
Derek Todd
City Administrator



Brenn Bybee
Assistant City Administrator



David Sanderson
Director of Finance



Carolyn Hoffman
Treasurer



Alyson Alger
Senior Accountant

Budget Summary

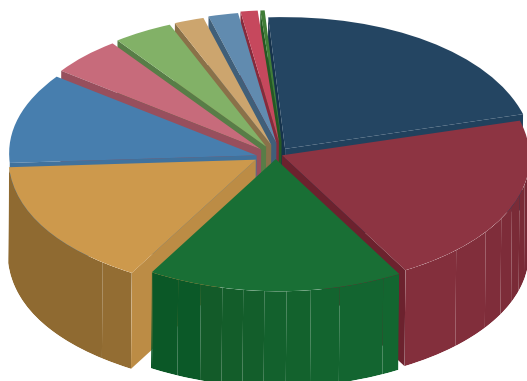
LEHI



Budget Summary

Combined Fund Revenue

Summary	Actual FY 2011	Actual 2012	Estimated FY 2013	Approved FY 2014
General	\$21,690,852	\$22,318,512	\$23,624,424	\$24,300,000
Capital Projects	6,825,647	700,310	6,435,093	2,134,794
Fire Impact Fee	212,282	253,512	181,000	401,000
Parks Impact Fee	2,926,367	1,427,027	1,280,000	2,823,615
Police Impact Fee	106,945	134,771	94,000	250,500
Road Impact Fee	3,386,543	5,798,998	790,000	1,850,000
IM Flash Micron Area RDA	8,643,307	7,865,146	14,500,000	16,865,000
Millpond Area RDA	354,326	297,936	905,000	750,000
Adobe EDA	-	-	7,500	-
Thanksgiving Park EDA	40,268	699,792	75,000	75,000
Outlets at Traverse Mountain CDA	-	-	684,000	750,000
Fleet	1,330,359	1,365,509	1,700,865	2,068,973
Buildings/Grounds	-	-	354,325	381,853
IT	658,019	660,325	654,484	972,824
Risk Management	838,750	841,276	720,494	721,099
Legacy Center	4,110,514	4,365,427	4,055,000	4,536,247
Outdoor Pool	333,650	639,620	525,000	966,245
John Hutchings Museum	202,688	200,824	208,517	216,653
Class C Roads	1,537,087	1,524,182	1,652,300	1,316,000
Liquor Fund	-	-	46,000	41,000
Garbage	2,201,461	2,301,651	2,010,000	2,105,000
Electric	20,884,673	23,126,021	22,136,731	23,427,884
Electric Impact Fee	1,017,015	1,233,527	3,160,000	3,365,000
Culinary Water	2,912,521	4,308,056	2,702,350	2,613,128
Culinary Water Impact Fee	406,763	630,245	2,430,000	4,825,000
Pressurized Irrigation	2,538,135	3,463,086	2,003,145	1,948,145
Pressurized Irrigation Impact Fee	437,593	617,120	945,000	1,425,000
Sewer	5,124,881	7,073,810	6,302,855	6,560,000
Sewer Impact Fee	406,763	284,910	2,800,000	1,850,000
Drainage	1,324,429	1,965,389	1,201,169	937,239
Drainage Impact Fee	146,027	200,725	387,156	355,000
Payment in Lieu	233,104	67,854	340,000	251,000
Total Revenues	\$90,830,969	\$94,365,561	\$104,911,408	\$111,083,199



FY 2014 Combined Fund Revenue Summary

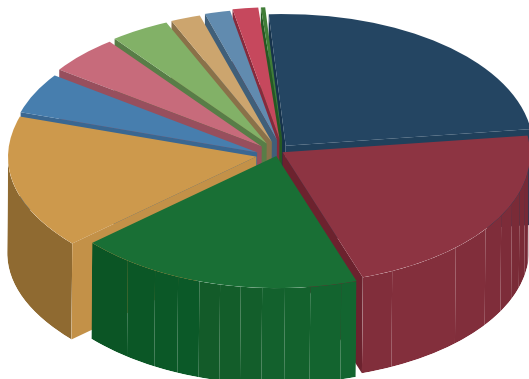
General - 21.88%	Internal Service - 3.73%
Electric - 21.09%	Capital Projects- 1.92%
Redevelopment Agency - 16.60%	Garbage - 1.89%
Impact Fees - 15.66%	Class C Roads - 1.18%
Water Services - 10.86%	Museum - 0.20%
Legacy Ctr/Outdoor Pool - 4.95%	

Budget Summary

Combined Fund Expenditures

Summary	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
General	\$20,500,000	\$20,495,955	\$22,137,030	\$24,300,000
Capital Projects	986,059	4,460,979	6,435,093	2,134,794
Fire Impact Fee	198,564	456	181,000	401,000
Parks Impact Fee	1,006,167	661,250	1,280,000	2,823,615
Police Impact Fee	28,452	302,105	94,000	250,500
Road Impact Fee	5,797,174	4,124,191	790,000	1,850,000
IM Flash Micron Area RDA	8,643,307	7,865,146	14,500,000	16,865,000
Millpond Area RDA	21,228	-	905,000	750,000
Adobe EDA	-	8,048	7,500	-
Thanksgiving Park EDA	41,811	698,247	75,000	75,000
Outlets at Traverse Mountain CDA	-	-	684,000	750,000
Fleet	948,870	1,173,140	1,700,865	2,068,973
Building/Grounds	-	-	354,325	381,853
IT	557,147	521,144	654,484	972,824
Risk Management	579,709	651,676	720,494	721,099
Legacy Center	4,180,089	4,365,427	4,150,123	4,536,247
Outdoor Pool	333,650	652,224	525,000	966,245
John Hutchings Museum	167,885	229,224	208,517	216,653
Class C Roads	1,435,437	1,445,073	1,652,300	1,316,000
Liquor Fund	-	-	46,000	41,000
Garbage	1,826,865	2,130,564	2,010,000	2,105,000
Electric	21,149,220	20,386,306	22,136,731	23,427,884
Electric Impact Fee	-	1,434	3,160,000	3,365,000
Culinary Water	2,685,263	2,720,278	2,702,350	2,613,128
Culinary Water Impact Fee	176,305	17,150	930,000	4,825,000
Pressurized Irrigation	1,766,734	2,325,308	2,003,145	1,948,145
Pressurized Irrigation Impact Fee	72,000	17,562	945,000	1,425,000
Sewer	6,207,487	6,521,868	6,302,855	6,560,000
Sewer Impact Fee	124,605	385	600,000	1,850,000
Drainage	1,121,766	1,225,679	1,201,169	937,239
Drainage Impact Fee	169,221	1,253	387,156	355,000
Payment in Lieu	-	-	340,000	251,000
Total Expenditures	\$80,725,015	\$83,002,072	\$99,819,137	\$111,083,199
Total Surplus (Deficit)	\$10,105,954	\$11,363,489	\$5,092,271	\$-

FY 2014 Combined Fund Expenditure Summary



- Electric - 24.06%
- General - 21.82%
- Water Services - 18.64%
- Redevelopment Agencies - 16.56%
- Legacy Ctr/Outdoor Pool - 4.94%
- Impact Fees - 4.78%
- Internal Service - 3.72%
- Capital Projects- 1.92%
- Garbage - 1.89%
- Class C Roads - 1.48%
- Museum - 0.19%

Budget Summary

General Fund

Fund 10 Summary	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Revenues:				
Taxes	\$5,273,059	\$15,726,236	\$16,310,000	\$17,231,000
License & Permits	1,745,275	2,522,250	3,013,000	3,135,000
Intergovernmental	698,822	478,712	411,174	200,500
Charges For Service	758,815	738,155	795,800	813,965
Fines and Forfeitures	835,010	651,847	807,500	807,500
Miscellaneous	372,766	384,922	469,615	294,700
Contributions/ Transfers	3,095,100	1,816,390	1,817,335	1,817,335
Total Revenues	\$12,778,847	\$22,318,512	\$23,624,424	\$24,300,000
Expenditures:				
Justice Court	\$454,797	\$479,777	\$562,603	\$558,700
City Recorder	198,161	183,566	136,303	216,175
Administration	578,820	473,397	639,625	895,750
Treasury	367,774	375,983	379,265	407,952
Finance	475,049	456,069	479,707	439,149
Legislature	291,809	222,991	250,396	248,365
Legal	342,733	320,500	417,956	483,248
Emergency Management	15,000	10,200	15,000	15,000
General Government Buildings	533,040	487,916	487,865	398,693
Code Enforcement	101,213	100,111	108,684	111,763
Police	4,524,193	4,814,950	4,949,681	5,411,784
Fire	3,333,255	3,381,217	3,620,102	3,896,861
Planning & Zoning	600,915	505,223	610,105	683,827
Animal Control	215,417	133,866	160,526	148,697
Building & Safety	721,524	655,726	688,014	713,235
Economic Development	135,827	132,601	150,128	166,923
Streets & Public Improvement	926,248	1,013,237	1,042,472	1,044,131
Public Works Administration	243,316	218,048	275,000	232,611
Engineering	409,052	415,057	429,916	551,749
Parks	1,153,518	1,317,031	1,459,215	1,501,429
Community Development	206,200	213,747	266,700	296,800
Senior Services	153,492	127,927	151,286	157,862
Library	933,400	964,709	1,017,421	1,092,895
Literacy Center	159,635	140,085	168,240	239,411
Cemetery	252,429	244,479	291,940	335,197
Non-Departmental	3,173,181	3,107,542	3,378,880	4,051,795
Transfer to Capital/RDA	-	-	-	-
Total Expenditures	\$20,500,000	\$20,495,955	\$22,137,030	\$24,300,000
Total Surplus (Deficit)	\$(7,721,153)	\$1,822,557	\$1,487,394	\$-

Budget Summary

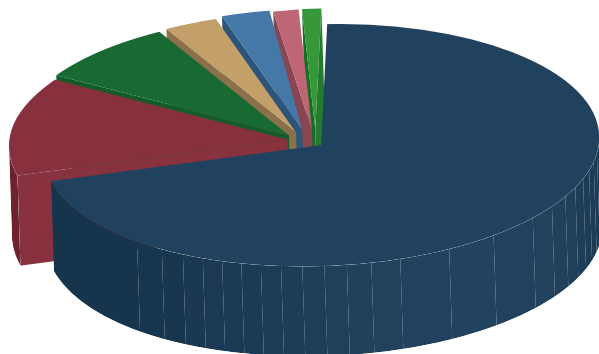
General Fund Revenue Detail

Revenue Detail	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Taxes:				
Current property taxes	\$5,273,059	\$5,347,670	\$5,750,000	\$6,950,000
Motor vehicle tax	511,308	537,784	475,000	-
Delinquent taxes	434,402	839,122	250,000	-
General sales tax	4,525,057	5,589,374	6,050,000	6,216,000
Franchise taxes	2,734,938	2,645,971	3,250,000	3,300,000
Cell phone taxes	614,736	650,256	465,000	660,000
Innkeeper fees	68,632	78,002	65,000	75,000
Penalties & interest taxes	22,932	38,057	5,000	30,000
Total Taxes	\$14,185,064	\$15,726,236	\$16,310,000	\$17,231,000
License and Permits:				
Business licenses	\$71,985	\$70,065	\$78,000	\$80,000
Building permits	762,652	1,394,061	1,550,000	1,650,000
Plan review	161,437	180,943	575,000	575,000
Micron plan review/inspection	75,000	75,000	75,000	75,000
Inspection fees	407,753	597,848	710,000	730,000
State 1% permit fees	8,388	13,593	25,000	25,000
Road certificate redemption	258,060	190,740		-
Total License and Permits	\$1,745,275	\$2,522,250	\$3,013,000	\$3,135,000
Intergovernmental Revenues:				
Grants	\$27,232	\$13,939	\$7,000	7,000
Fire Department grant	449,845	233,925	211,000	-
County recreation grant	27,487	27,973	28,174	28,500
State grant	48,883	83,822	75,000	75,000
Energy audit grant	15,000	-	-	-
Senior citizens building rental income	2,850	1,675	3,000	3,000
Senior citizens income	30,690	27,249	38,000	38,000
Class "C" Road funds	-	-	-	-
State Liquor funds allotment	48,276	45,286	-	-
Alpine District police reimbursement	34,000	34,000	34,000	34,000
County fire allocation	14,559	10,843	15,000	15,000
Total Intergovernmental	\$698,822	\$478,712	\$411,174	200,500
Charges For Service:				
Library receipts	\$51,202	\$65,639	\$62,500	\$63,000
Library video rentals	40,133	33,605	38,000	40,000
Special police revenue	21,454	26,342	22,500	22,500
Sale of cemetery lots	109,737	95,253	85,000	85,000
Headstone setting fee	2,905	3,125	2,800	2,800
Cemetery burial fees	48,860	49,075	50,000	50,000
Fire fees	5,249	9,866	60,000	60,000
Ambulance fees	479,275	455,250	475,000	490,665
Total Charges For Service	\$758,815	\$738,155	\$795,800	\$813,965

Budget Summary

General Fund Revenue Detail (cont.)

Revenue Detail	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Fines And Forfeitures:				
Court fines	\$835,010	\$651,847	\$800,000	\$800,000
Court fees	-	-	7,500	7,500
Enforcement fees	-	-	-	-
Total Fines And Forfeitures	\$835,010	\$651,847	\$807,500	\$807,500
Miscellaneous Revenues:				
Interest earnings	\$51,874	\$28,408	\$50,000	\$55,000
Traffic school	36,516	48,066	32,000	33,000
Youth court	460	-	-	-
Park rental	11,525	14,715	40,100	40,000
Portable stage rental	2,500	3,700	5,200	5,200
Cellular One tower fee	66,946	52,709	35,000	36,000
Sale of fixed assets	49,110	17,175	57,828	5,000
Sale of materials	1,571	1,826	3,500	3,500
Sale of history books	346	405	2,000	500
Frances Comer trust	2,424	18,336	10,237	2,750
Literacy center revenue	23	2,852	3,250	3,250
Miss Lehi revenue	5,611	6,090	8,000	8,000
Lehi Roundup revenue	34,050	14,033	2,500	2,500
Misc revenue contractors	13,024	33,696	30,000	30,000
Arts council	17,525	36,549	20,000	-
Office building rental fee	33,379	47,141	45,000	20,000
Miscellaneous	45,882	59,221	125,000	50,000
Total Miscellaneous	\$372,766	\$384,922	\$469,615	\$294,700
Contributions & Transfers:				
Allocation from water/sewer	\$465,000	\$465,000	\$465,000	\$465,000
Allocation from electric	265,920	266,000	266,000	266,000
Transfer from RDA	1,184,907	1,085,390	1,086,335	1,086,335
Operating transfers	1,179,273			
Fund balance re-appropriation	-			
Total Contributions & Transfers	\$3,095,100	\$1,816,390	\$1,817,335	\$1,817,335
Total Revenues	\$21,690,852	\$22,318,512	\$23,624,424	\$24,300,000



FY 2014 General Fund Revenues

- Taxes - 71%
- License & Permits - 13%
- Contributions & Transfers - 8%
- Charges for Service - 3%
- Fines and Forfeitures - 3%
- Intergovernmental - 1%
- Miscellaneous - 1%

Community Profile

Lehi is located 12 miles north of Provo and 23 miles south of Salt Lake City. Lehi was settled by Mormon pioneers in 1850 and was known by several different names: Sulphur Springs, Snow's Springs, Dry Creek, and Evansville. The name that was finally settled on is Lehi. Lehi City was incorporated in 1852 and is Utah's sixth oldest city.

The City has a council-mayor 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, adopting the budget, appointing committees, and hiring the City's administrator, recorder, and treasurer. The City's administrator is responsible for carrying 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.

Lehi has a rich history. The Overland Stage Coach Route ran through the town, the famous Pony Express Trail ran next to the town, and the Transcontinental Telegraph line ran adjacent to the town. The City maintains its Old West and pioneer heritage through cultural celebrations like the annual Lehi Round-Up Week celebration.



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 on its way to emptying into the lake. Lehi is also 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.



In addition to its incredible outdoor opportunities, Lehi is also the home to Thanksgiving Point, a unique destination providing entertainment options, botanical gardens, and commercial business opportunities. The City is also home to a significant number of retail stores, restaurants, and primary employers.

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.

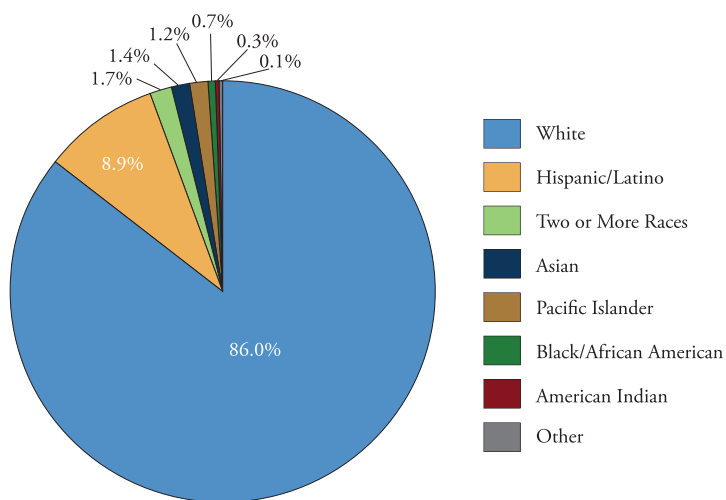
Lehi City is one of the fastest growing cities in Utah, quickly becoming a premier commercial center along the Wasatch Front. Lehi has more than doubled in population since 2000, with population estimates approaching 55,000 residents. As the gateway to Utah County, Lehi is dissected by many large roadways, with Interstate 15 running through the City north and south and Pioneer Crossing, State Route 92, and 2100 North running through the city east to west. Each of these roadways provides the City with tremendous visibility and access, and contribute to Lehi's growth. Indeed, Lehi City is pioneering Utah's future!

Community Profile (cont.) - Demographic Profile

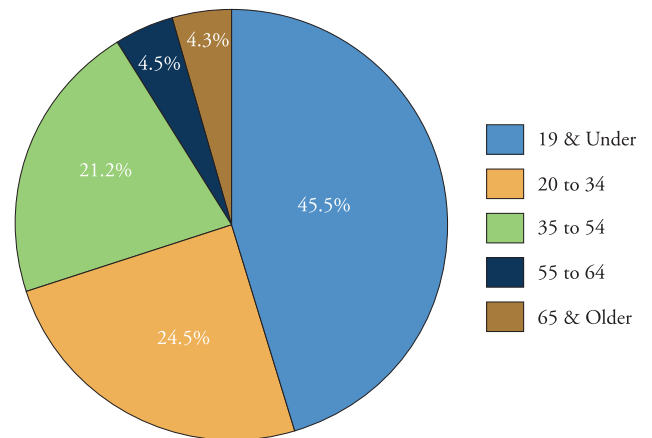
General Information

Date of Incorporation	1852
Form of Government	Council-Mayor
Population	51,173
Male	50.4%
Female	49.6%
Median Age	23.9
Median Household Income	\$70,383
Average Household Size	3.81
Average Family Size	4.05
Total Housing Units	12,150
Occupied	11,689
Unoccupied	461

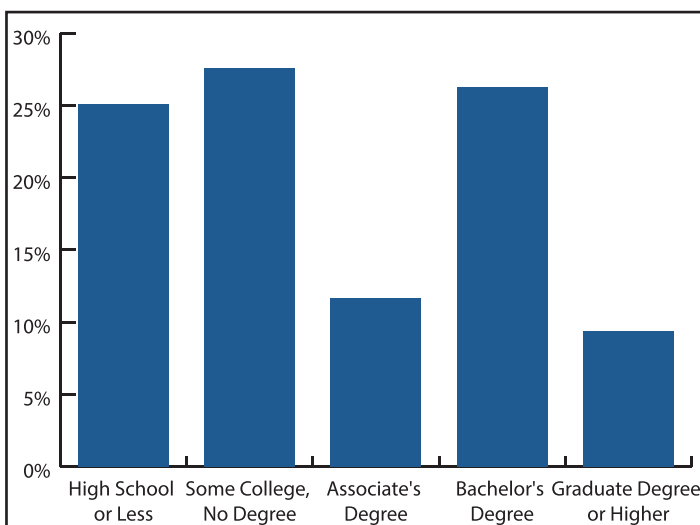
Population by Race



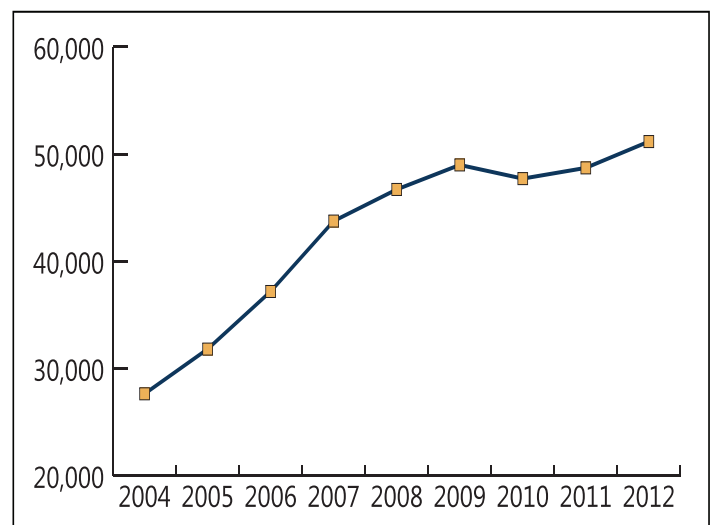
Population by Age



Educational Attainment

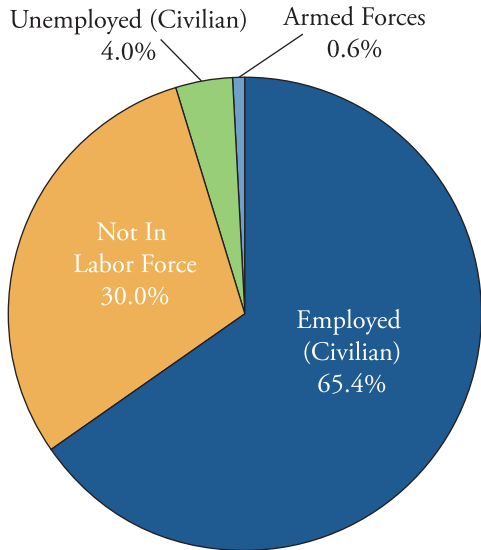


Population by Year

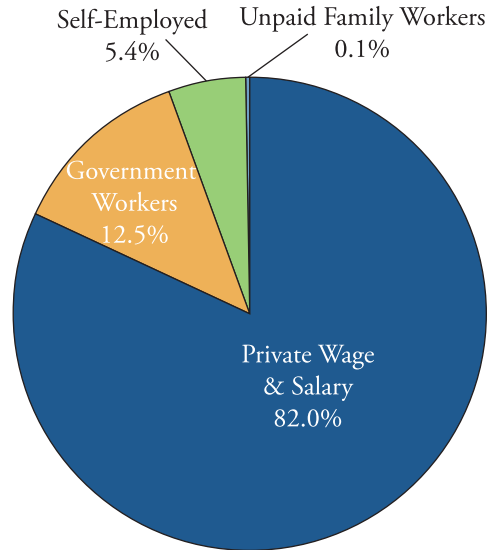


Community Profile (cont.) - Economic Profile

Employment Status



Class of Worker



Principal Employers

Employer	Estimated Employees
IM Flash	2,350
Adobe	1,025
Xango	710
Cabela's	413
Thanksgiving Point	375
Hadco	274
Jack B. Parson Co.	250
Costco	213
Smith's	178
Young Living/Lowes	123

Top Sales Tax Payers (2012)

Taxpayer	% of Total Sales Tax
Costco	18.58%
Cabela's	13.10%
Smith's	9.25%
Jack B Parson Co.	3.69%
Fresh Market	3.52%
Lone Peak Trailers	3.40%
Questar Gas Co.	2.53%
Kohlers Inc.	2.14%
Truck World	2.04%
Lowes	1.79%

Top Property Tax Payers (2012)

Taxpayer	% of Total Assessed Valuation
Micron Technology Inc.	6.73%
Thanksgiving Point L.C.	1.75%
Cabela's	1.74%
Fox Ridge Investments LLC	1.18%
Thai Properties LLC	1.05%
Point Development LC	0.48%
Whistle Stop Development	0.42%
Century Link	0.42%
Smith's	0.41%
Museum of Ancient History	0.36%

Community Profile Sources: United States Census Bureau; Lehi City Corporation.

City-Wide Goals & Objectives

To see a copy of the City-wide Business Plan, refer to page 8.

Consistent with the City's business plan and survey trends, each department is asked to specify specific major policies and objectives for the coming fiscal year and beyond. With all of this background information combined, the City Administrator, along with administrative staff, works closely with the City's elected officials during an annual retreat to come up with the city-wide short-term and long-term goals and objectives. During the January 16, 2013 retreat the Mayor and City Council continued to add to this multi-year process by creating a business plan for the 2013 calendar year that identifies five overall emphases for the City. The City business plan, which is included on page 8, will be revisited at each annual budget retreat and contains both long-term goals and short-term strategies to achieve the long-term goals. The long-term goals, along with the short-term strategies supporting each goal, are included below:

Encourage Economic Development

- Implement the General Plan
- Update the Economic Strategic Plan
- Create standardized & competitive development fees & incentive structure
- Create a marketing & branding strategy plan & materials
- Continue to encourage a qualified labor force

Provide Quality City Services

- Maintain our valuable facilities
- Provide quality leisure services
- Continue to build well-planned & reliable infrastructure

- Update & implement Parks & Recreation Master Plan
- Continue to provide excellent public safety services

Promote Community Involvement

- Focus on communication & transparency through community relations, social media, etc.
- Hold awesome & diverse public events
- Provide meaningful service opportunities & celebrate volunteer efforts
- Encourage a sense of ownership in community gathering places
- Inspire pride in neighborhoods, businesses, & other private properties

Maintain a Sustainable Budget

- Ensure the responsible use of resources
- Continue to encourage varied revenue streams
- Enhance capital facility & replacement planning
- Encourage a highly-motivated & well-trained municipal workforce

Ensure Proactive Regional Leadership

- Encourage membership & leadership in professional organizations
- Maintain involvement in state & federal government affairs
- Encourage & facilitate regional transportation solutions
- Promote intergovernmental relations



Lehi residents learn about City services at the 2013 Lehi Expo.

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.

The City conducts its financial affairs with policies that are based on these guiding principles, which are reviewed and approved by the City Council as part of the budget process each year. These policies are stated in the following sections discussing the budget process, financial structure, revenue, debt, and capital projects.

Resident Priorities

Lehi City regularly conducts a resident survey to collect valuable feedback on current operations and input on the policy direction of the City. The City conducted its most recent resident survey prior to last year's (FY 2013) budget process, and the next resident survey will occur prior to next year's (FY 2015) budget process.

However, the City continues to reference the most recent resident survey as it plans and carries out its operations and police initiatives. The 2012 survey was completed by Lighthouse Research & Development, Inc. Lighthouse Research & Development conducted a telephone survey of Lehi residents and gathered information regarding resident satisfaction and perceptions of Lehi City management and maintenance.

What do you like most about living in Lehi?

Convenient Location.....	19%	Proximity to Family.....	4%
Small Town/Country Atmosphere.....	13%	Family Oriented/Good for Raising Children.....	3%
People/Neighbors.....	10%	Safe.....	2%
Between Salt Lake City and Provo.....	7%	Access to Shopping & Amenities.....	2%
Small Town with a Big City Feel.....	6%	Formerly a Small Town.....	2%
Good Communities/Neighborhoods.....	6%	Friendly Atmosphere.....	1%
Quiet, Low Key.....	4%	Miscellaneous.....	8%
I've Lived in Lehi a Long Time.....	4%	Don't Know.....	4%

Aside from roads, what would you consider to be the most important issue facing Lehi City today?

Don't Know.....	26%	Mayor/Political Issues/City Gov.....	3%
Growth/Population Issues.....	23%	Planning/Zoning.....	3%
School.....	13%	Water.....	3%
Other.....	13%	Taxes.....	2%
Business Growth.....	7%	Drugs/Crime.....	1%
Parks/Recreation.....	4%	Public Safety.....	1%
Development Building.....	3%	Business/Budget Cuts/Money.....	1%

Aside from roads, what would you consider to be the second most important issue facing Lehi City today?

Don't Know.....	37%	Parks/Recreation.....	3%
School.....	14%	Planning/Zoning.....	3%
Other.....	13%	Water.....	3%
Growth/Population Issues.....	8%	Taxes.....	2%
Business Growth.....	6%	Public Safety.....	2%
Development Building.....	4%	Drugs/Crime.....	1%
Mayor/Political Issues/City Gov.....	3%	Business/Budget Cuts/Money.....	1%



Resident Priorities (cont.)

Do you agree or disagree with the following statements about Lehi?

1 = *Strongly Disagree* 5 = *Strongly Agree*

Lehi is a good place to live.....	4.50 average
Overall, I feel safe living in Lehi & my neighborhood.....	4.45 average
I feel safe having my children walk to school.....	3.81 average
I know how to inform the City about the way I feel on important issues.....	3.45 average

How do you rate Lehi City compared to five years ago? Would you say it is...?

5 = Much Better.....	15%
4 = Somewhat Better.....	28%
3 = About the Same.....	30%
2 = Somewhat Worse.....	10%
1 = Much Worse.....	3%
Don't Know.....	15%



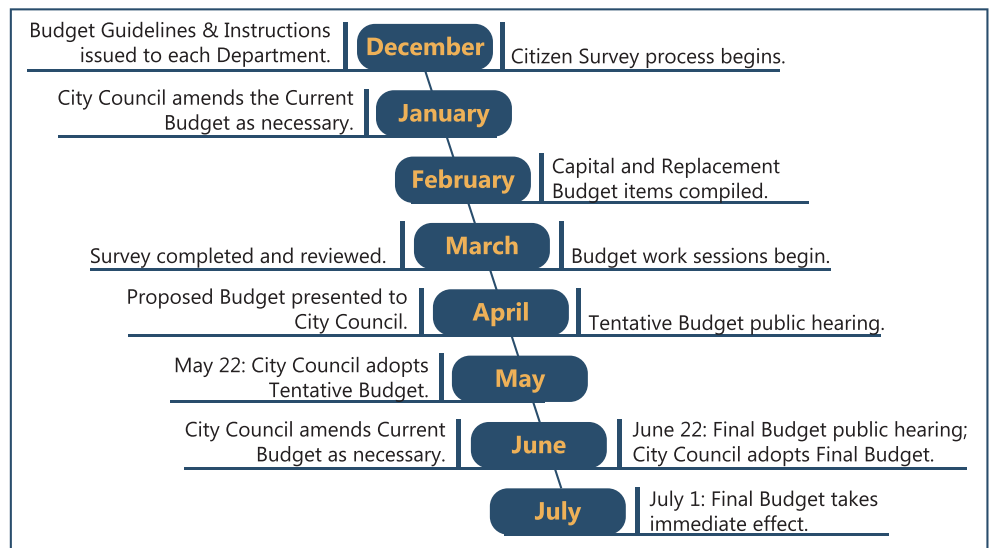
Budget Process

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 in December to help the Finance Department determine what citizens are willing to pay for regarding specific services (price of government). This allows citizens 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, administration and staff review the annual Citizen Survey and participate in budget work sessions to determine the price of government. Each department prepares a draft budget with recommendations and justifications for changes to the budget. These are presented during the work sessions.

The Finance Department drafts a tentative budget in April. The tentative budget must be presented to the City Council and citizens of Lehi by May 22. 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 June 22 for the following fiscal year.

The graphic to the right illustrates this process.



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.

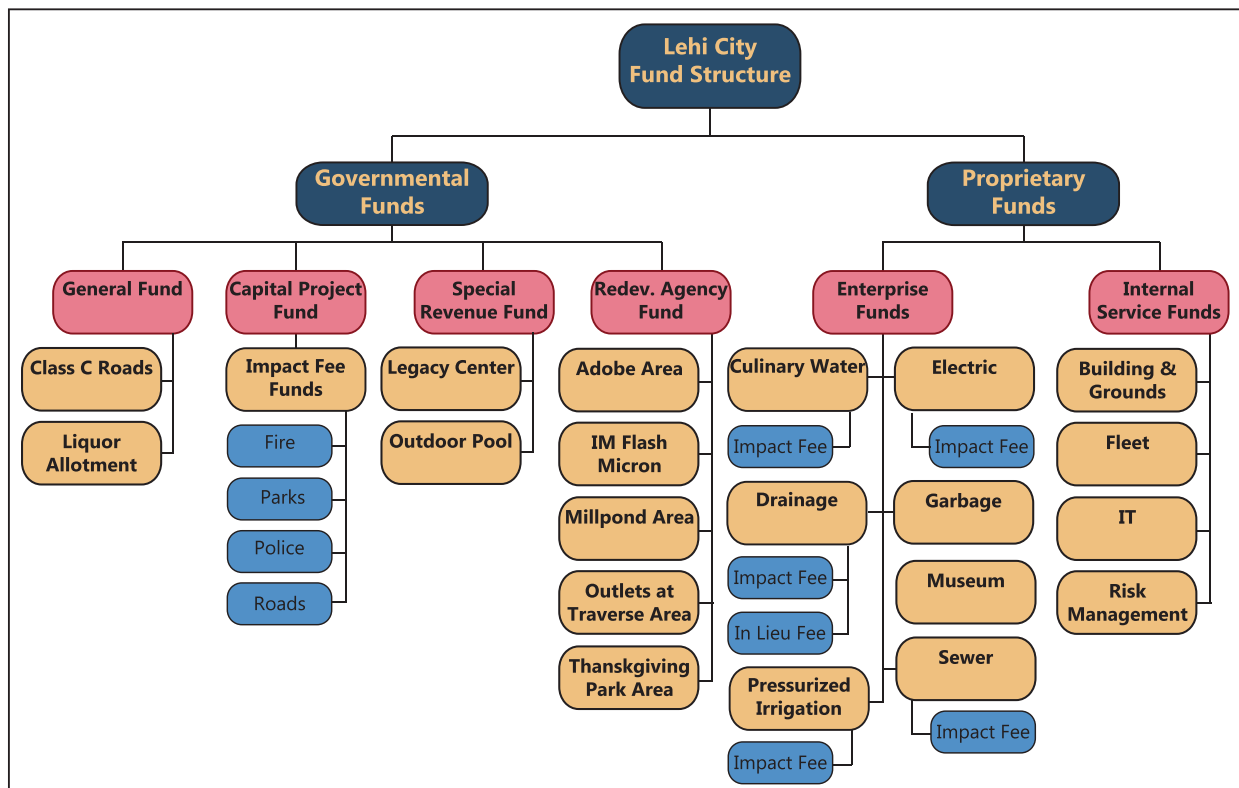
The Finance Department prepares and distributes a monthly budget report by the 15th day of the following month. The report mirrors the financial schedules contained in this budget book and includes current month expenditures, year-to-date expenditures, encumbrances, year-to-date budget, year-to-date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



A matrix showing the relationship between the funds outlined above and the operational departments can be found on pages 32 and 33.

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.

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

This 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 presented in more detail within the budget document.

	Development Services	Power	Finance	Legal Services	Justice Court	Leisure Services	Admin. Services	Planning	Engineering	Public Works	Police	Fire
General Fund	X	X	X	X	X	X	X	X	X	X	X	X
Class “C” Roads Fund										X		
Liquor Allotment Fund											X	
Governmental Projects and Impact Fee Funds												
Capital Projects Fund	X	X	X	X	X	X	X	X	X	X	X	X
Fire Impact Fee Fund												X
Parks Impact Fee Fund										X		
Police Impact Fee Fund											X	
Road Impact Fee Fund										X		
Special Revenue Funds												
Legacy Center/Rec. Fund						X						
Outdoor Pool Fund						X						
Enterprise Funds												
Culinary Water Fund										X		
PI Fund										X		
Sewer Fund										X		
Drainage Fund										X		
Waste Collection Fund			X									
Electric Fund		X										
Museum Fund						X						

Fund-Operational Department Relationship Matrix (cont.)

	Development Services	Power	Finance	Legal Services	Justice Court	Leisure Services	Admin. Services	Planning	Engineering	Public Works	Police	Fire
Internal Service Funds												
Bldg/Grounds Fund										X		
Fleet Fund										X		
IT Fund			X									
Risk Mgmt. Fund				X								
Redevelopment Agency Funds												
Millpond Area RDA	X											
IM Flash Micron RDA	X											
Thanksgiving Park EDA	X											
Adobe EDA	X											
Outlets at Traverse Mtn. CDA	X											



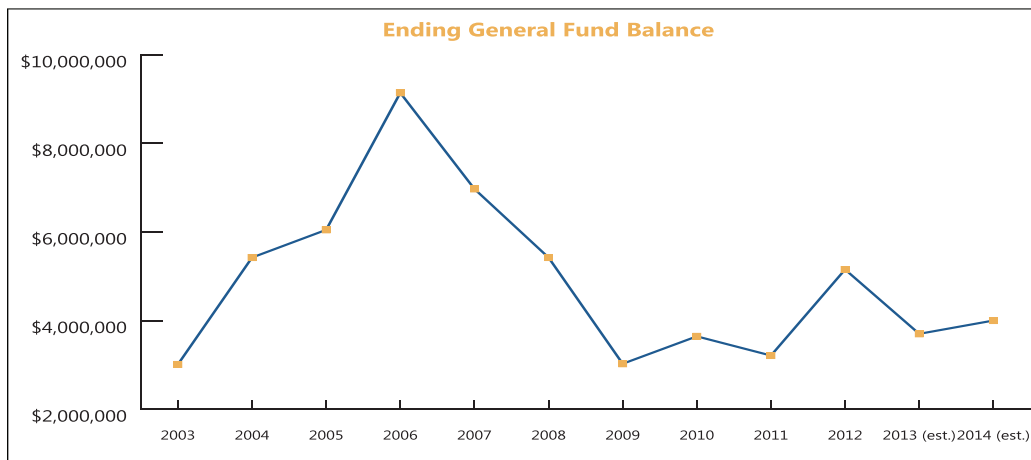
Fund Balance and Reserves

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.



Budget Information

Governmental Fund Balances

Fund	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
General	\$3,209,816	\$5,152,734	\$3,700,000	\$4,000,000
All Other Governmental Funds				
Redevelopment Agency	1,241,966	1,077,649	1,200,000	1,200,000
Special Revenue	-	-	-	-
Capital Projects	6,316,054	5,081,686	500,000	750,000
Total All Other Governmental Funds	\$7,558,020	\$6,159,335	\$1,700,000	\$1,950,000
Total Governmental Funds	\$10,767,836	\$11,312,069	\$5,400,000	\$5,950,000

The Capital Project Fund balance increased to \$6.3 million primarily due to proceeds from the Utah Department of Transportation for updating Main Street. This balance was spent during FY 2012 and FY 2013.

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:

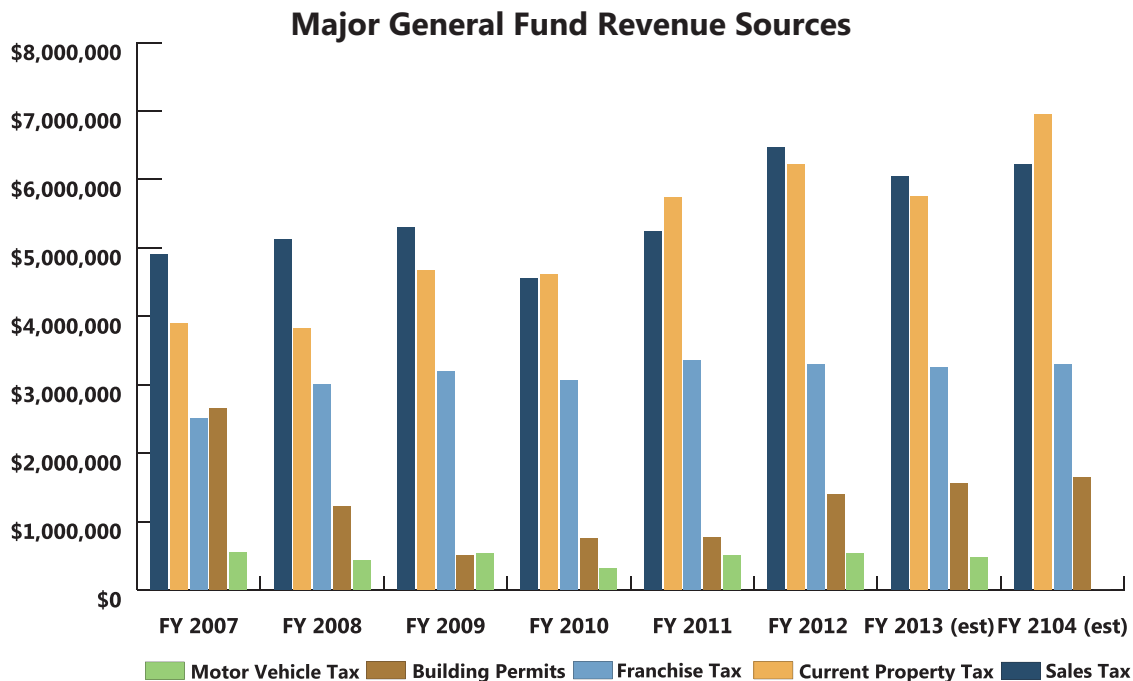
- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- General staff and administrative charges are recognized as direct expenses of the Power Enterprise 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.

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. The City follows the following revenue 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.



The above chart shows the eight-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 75 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:

Revenue & Taxation (cont.)

- 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

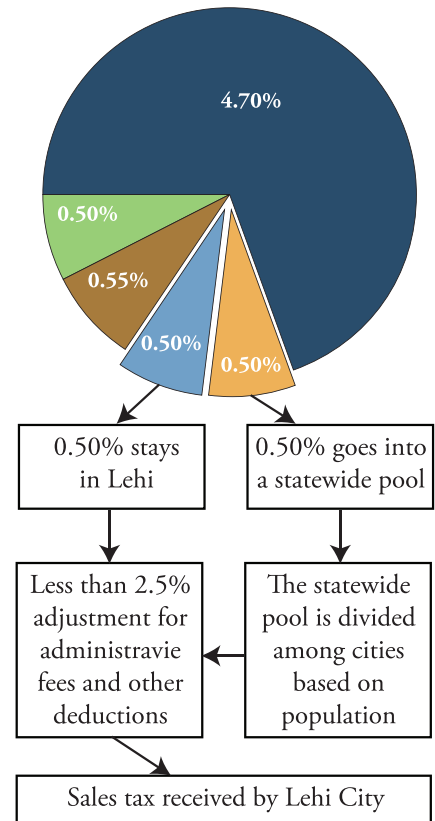
General sales tax is one of Lehi City's largest revenue sources at just over 25 percent of the estimated General Fund revenue for FY 2014. State law authorizes cities to receive sales tax revenue based on the process described in the chart shown to the right.

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, along with several additional commercial developments including Blender Bottle's new corporate headquarters (which will include 20,000 sq. ft. of office space and 80,000 sq. ft. of warehouse and distribution space) that will be complete in January 2014, and Xactware's new corporate headquarters (which will include a total of 250,000 sq. ft. of office space) that will be complete in Fall 2013. Additionally, Lehi has 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 1st in its list of "Best States for Business and Careers" for the third year in a row. Further, *CNBC* ranked Utah 2nd in its list of "America's Top States for Business 2012." 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 forecasts its sales tax revenue for FY 2014 to increase by 3 percent from FY 2013 estimates.

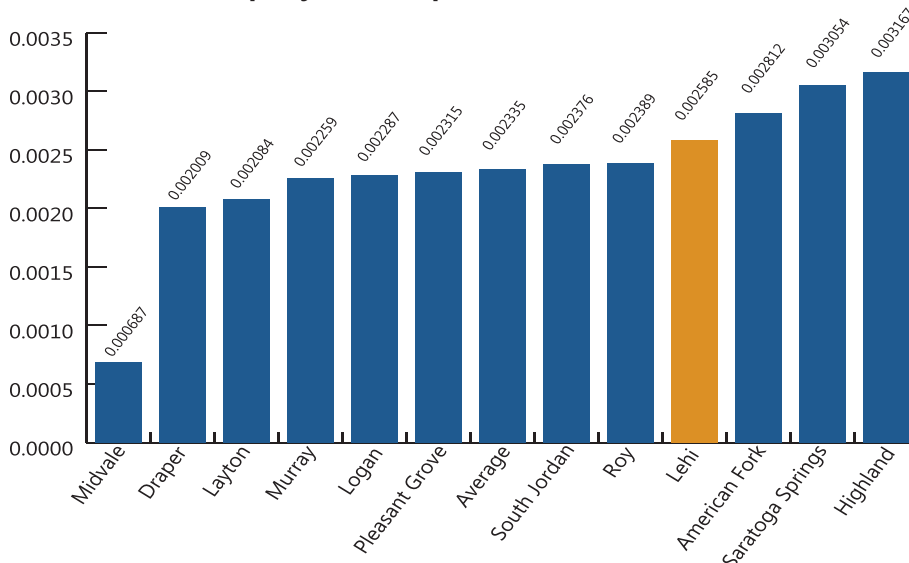
A 6.75% tax is collected on all applicable sales in Lehi City.

■ County ■ Population Pool ■ State
■ Mass Transit ■ Point of Sale



Property Tax

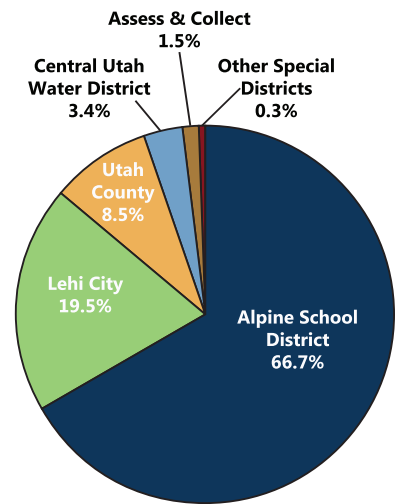
Property Tax Comparison - Tax Year 2012



Property tax is another one of Lehi's largest revenue sources, accounting for approximately 29 percent of General Fund revenue. For the Fiscal Year 2014 budget, Lehi's Finance Department is 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 2013 certified property tax rate is 0.2432 percent.

Revenue & Taxation (cont.)

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 just over 19 percent of what residents pay in property taxes (see pie chart on right). Maintaining an average rate for many years, property tax revenues have stayed relatively stable. This trend will stay consistent in FY 2014, with the previously-discussed reclassification of motor vehicle tax and delinquent tax into the current property tax line item accounting for much of the 20 percent increase from FY 2013. The projected property tax revenue growth in FY 2014 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 14 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 expected to maintain slow growth, with a projected increase of just 2 percent in FY 2014 from FY 2013 revenues. This projection continues the recovery in this source of growth that started in FY 2011 after a significant decrease in FY 2010.

Motor Vehicle Tax

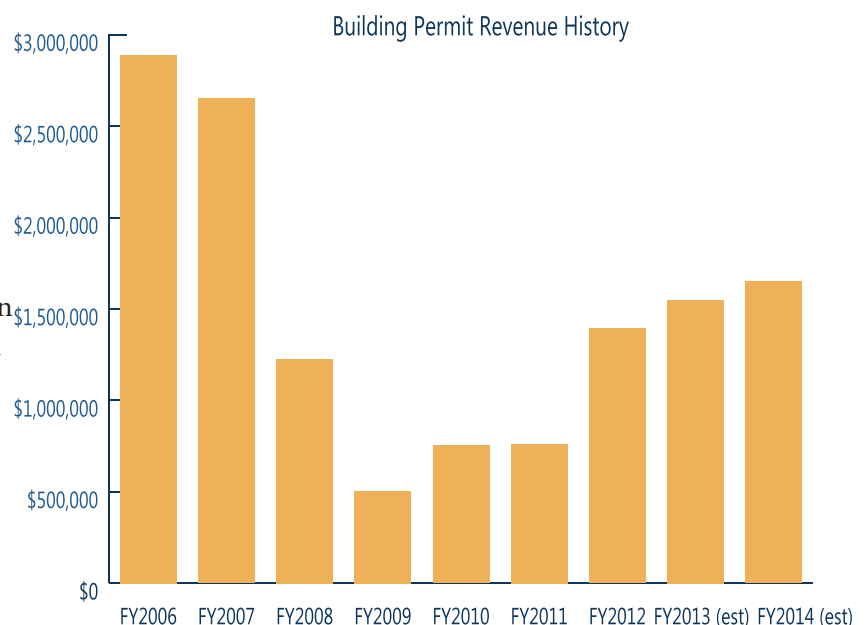
A statewide fee is assessed on motor vehicles in lieu of property taxes. The motor vehicle fee is assessed based on the age and type of the vehicle. Historically, the motor vehicle tax accounts for approximately 3 percent of all General Fund revenues; however, as stated previously, Lehi's Finance Department 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.

Model Years	Fee
2011 - 2013	\$150
2008 - 2010	\$110
2005 - 2007	\$80
2002 - 2004	\$50
2001 & Older	\$10

Source: Utah State Tax Commission

Building Permit Fees

Companies or individuals that build 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 at the right, Lehi did not escape the collapse of the construction industry from 2008 - 2010. However, Lehi is projecting to continue the rebound that began in FY2012, which saw an 83 percent increase from FY2011 levels. Lehi is expecting an increase in FY 2013 of about 11 percent, and the City is projecting another increase in FY2014 of about 6 percent. Although the construction market is still recovering, the trend continues to look encouraging.



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, 2013

Assessed Valuation	\$ 2,177,800,879
Estimated Actual Value	2,636,109,054
Debt Limit - 4% of Estimated Actual Value	105,444,362
Less Outstanding General Obligation Bonds	-
Total Amount of Debt Applicable to Debt Limit	-
Legal Debt Margin	\$ 105,444,362

Outstanding General Long-Term Debt

Governmental Activities

Description	End Balance FY 2011	End Balance FY 2012	Additions	Deletions	End Balance FY 2013	Principal Due FY 2014	Interest Due FY 2014
2003 Excise Tax Bonds	\$ 1,125,000	\$ 575,000	\$ -	\$ 575,000	\$ -	\$ -	\$ -
2003 Sales Tax Revenue Bonds	3,900,000	3,900,000	-	260,000	3,640,000	270,000	155,260
2004 Sales Tax Revenue & Refunding Bonds	4,815,000	4,759,000	-	280,000	4,479,000	290,000	182,212
2004 Subordinated Sales Tax Revenue Bonds	7,955,000	7,955,000	-	-	7,955,000	-	213,700
Capital Lease Obligations	160,014	81,888	-	81,888	-	-	-
Tax Increment MICRON	69,587,801	68,232,307	-	-	68,232,307	-	-
Tax Increment Thanksgiving Park	861,746	814,444	-	50,000	764,444	76,000	-
Compensated Absences	1,843,842	1,843,842	-	-	-	-	-
Landfill Closure & Post-closure Care Liability	483,117	461,597	-	-	461,597	-	-
Total Long-Term Debt	90,731,520	88,623,078	-	1,246,888	85,532,348	636,000	551,172

Debt (cont.)

A brief description of Lehi City's debt issues (as of June 30, 2013) is included below.

2003 Road Excise Tax Bonds - \$3,130,000 excise tax term bonds retired 6/1/2013 with interest at 2.5 percent to 3.2 percent. Used to repair roads throughout Lehi City.

2003 Sales Tax Revenue Bonds - \$3,900,000 sales tax term bonds due serially through 6/1/2024 with interest at 3.6 percent to 4.625 percent. Used to finance the construction of the Legacy Aquatics Center.

2004 Sales Tax Revenue and Refunding Bonds - \$8,345,000 sales tax revenue and refunding term bonds due serially through 6/1/2024 with interest at 2.25 percent to 5 percent. Used to finance an expansion of the Lehi City Library and purchase land for future needs.

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.

Capital Lease Obligations - Payable in annual installments of \$84,323, including interest at 4.73 percent, matured in 2013. Used to refinance existing bonds.

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 for \$861,746.

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 line item 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.

Outstanding General Long-Term Debt

Business-Type Activities

Description	End Balance FY 2011	End Balance FY 2012	Additions	Deletions	End Balance FY 2013	Principal Due FY 2014	Interest Due FY 2014
2009 Electric Refunding Bonds	\$ 6,306,000	\$ 5,706,000	\$ -	\$ 700,000	\$ 5,006,000	655,000	184,884
1999 Water Refunding Bonds	560,000	425,000	-	140,000	285,000	145,000	13,892
2003 Water Refunding Bonds	1,937,427	1,702,427	-	245,000	1,457,427	255,000	52,535
2000 Drainage Revenue Bonds	-	-	-	-	-	-	-
2010 Drainage Bonds	2,335,492	2,195,492	-	145,000	2,050,492	150,000	72,657
Capital Lease Obligations	-	-	-	-	-	-	-
Compensated Absences	767,921	774,081	-	-	-	-	-
Note Payable to Provo Reservoir Water Users Company	-	482,518	-	10,774	471,744	11,658	18,420
Note Payable to Provo River Water Users Association	-	1,201,068	-	-	1,201,068	25,236	47,043
Total Long-Term Debt	11,906,840	12,486,586	-	1,246,888	10,471,731	1,241,894	389,431

Debt (cont.)

A brief description of Lehi City's debt issues (as of June 30, 2012) is included below.

2009 Electric Variable Rate Demand Notes - \$7,700,000 variable rate revenue bonds, due serially through 2020. The interest rate is based on the market conditions the day the bonds are re-marketed on a weekly basis. Used to refinance the 1998 and 2005 Electric debt, which were used to build two new substations.

1999 Water Refunding Bonds - \$1,740,000 water refunding bonds due serially through 2015 with interest at 3.25 percent to 4.9 percent. Used to refinance existing debt.

2003 Water Refunding Bonds - \$3,980,000 water revenue bonds due serially through 2020 with interest rates ranging from 2.5 percent to 3.9 percent. Used to refinance existing debt and build a 2 million gallon culinary water tank and secondary water reservoir.

2000 Drainage Revenue Bonds - \$2,200,000 in drainage revenue bonds due serially through 2015 with interest rates ranging from 4.3 percent to 5.6 percent. Used to implement main storm drain system.

2010 Drainage Revenue Bonds - \$2,500,000 in drainage revenue bonds due serially through 2025 with interest rates ranging from 3.51 percent.

Capital Lease Obligations - Payable in annual installments ranging from \$46,428 to \$51,956 including interest at 4.22 percent to 4.77 percent, matured in 2011.

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.

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.



Capital Projects

The FY 2014 budget includes just under \$22 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 \$6.4 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 \$15.6 million. A summary schedule of the non-routine capital budget can be found later in this section.

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 (in \$)	Useful Life (In years)
Land	0	N/A
Buildings	5,000	15-40
Improvements other than buildings, including infrastructure	0	10-40
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 timeline associated with the finalizing of the 5-Year Capital Budget itself.

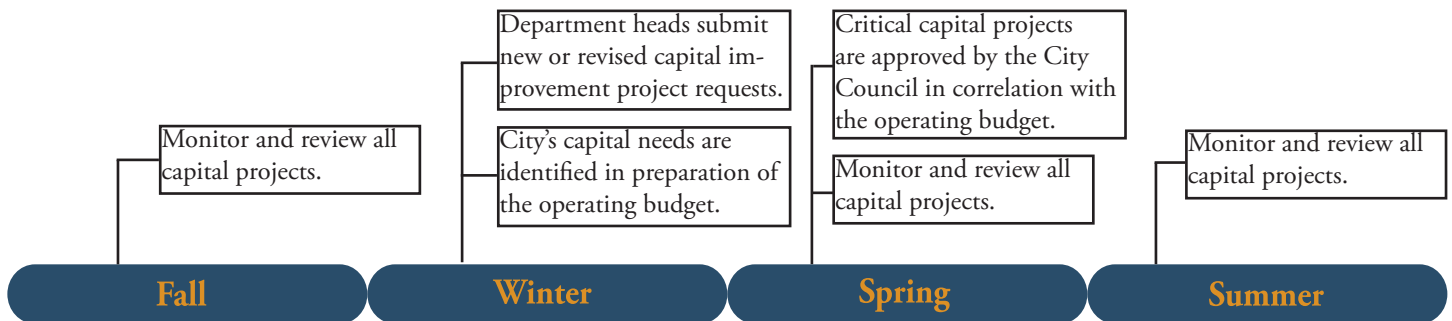
Capital Projects (cont.)

Plan	Origin of the Plan	Elements of the Plan
Mayor and Council Strategic Visioning	The Mayor and Council annually hold a planning session. See pages 25-26 for more information.	The strategic visioning and planning done by the Mayor and Council set the priority for the city budget. Their planning session uses input from the citizen survey, staff recommendations, and the planning documents listed below.
Budget 5-Year Capital Improvement Plan	See pages 42-48 for more information.	As part of the annual budget process, and with input from all of the 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 and adopted in October 2011.	This plan provides a general framework of goals and guidelines for a number of the City's master plans, including: <ul style="list-style-type: none"> • Economic Development; • Parks and Recreational Facilities; • Transportation; and • Community Facilities and Services.
Economic Development Strategic Plan	Originally adopted in September 2008	This 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. In other words, this plan has a mostly indirect effect on the capital budgeting process.
Downtown Revitalization Plan	Originally adopted in 2007. This plan plays a major part in the Main Street reconstruction project.	The City's downtown is identified as the Main Street and State Street corridors. The stated goals of this plan are to: <ul style="list-style-type: none"> • 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 completed in 1998. Significantly updated in August 2009. Minor updates completed in 2011 and 2012.	The main priorities identified in the 5, 10, and 20-year plans include: <ul style="list-style-type: none"> • 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 and Sidewalks Management Plan	The Public Works Administration and Streets Division maintain and 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 and sidewalks are in good or better condition; and • Have no more than 10 percent of roads and sidewalks in substandard condition.
Information Technology Capital Plan	This plan is generated by the IT Division and includes the next four years of planned replacements.	This plan 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 analysis include: <ul style="list-style-type: none"> • An inventory of all equipment; • The estimated useful life and projected replacement date; and • The replacement cost.
City Facilities Capital Plan	This plan is generated by the Building Maintenance Division; funding is included by departmental budgets under Building and Grounds O&M.	This 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.

Capital Projects (cont.)

Plan	Origin of the Plan	Elements of the Plan
Fleet Replacement Plan	The Public Works Administration and Fleet Division maintain and perpetually update a fleet and equipment database.	The plan calculates a charge to City departments sufficient to replace the vehicles and motorized and mobile equipment. Data used in the analysis include: <ul style="list-style-type: none"> An analysis of all equipment; The estimated useful life and projected replacement date; A maintenance schedule and costs; and The replacement cost.
Master Planning & Impact Fee Analysis for Culinary Water, Pressurized Irrigation, Drainage, Electric, Sewer, and Transportation	Significant updates to these master plans to be completed in Fall 2013. Contract negotiations with a firm began during FY 2012 for the impact fee analysis portion of this project.	Capital projects associated with these types of projects were identified in the City's Impact Fee Study conducted during January 2008 and the 5-Year Capital Improvement Plan (updated yearly as noted above). In the FY 2012 Budget, monies were set aside for the creation and significant update of these master plans. These master plans will have a significant capital budget impact in future years. The plans will: <ul style="list-style-type: none"> Recommend and prioritize short-, medium-, and long-term projects; Project and analyze growth and build-out data; and Provide rate recommendations for funding.

5-Year Capital Improvement Plan Timeline



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, timeframe, 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 2014 projects that have been approved.

Non-Routine Capital Budget Summary

Project Title	Department/ Division	Funding Source	Prior Funding	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Historic Rail Trail (and Extension)	Parks	Park Impact Fees	\$2,500,000	\$150,000	-	-	-	-	\$2,650,000
Ivory Ridge Regional Park	Parks	Park Impact Fees	-	\$1,500,000	-	-	-	-	\$1,500,000
Detention Basin Mini Parks	Parks	Park Impact Fees	\$456,565	\$142,000	\$109,000	-	-	-	\$707,565
Herbicide Holding Bay	Parks	Park Impact Fees	-	\$147,000	-	-	-	-	\$147,000
Peck Park Phase I	Parks	Park Impact Fees	-	-	\$1,750,000	\$4,200,000	-	-	\$5,950,000
Micron Parks	Parks	Park Impact Fees	-	-	\$600,000	-	-	\$1,300,000	\$1,900,000
Spring Creek Park	Parks	Park Impact Fees	-	\$600,000	-	-	-	-	\$600,000
Olympic Park	Parks	Park Impact Fees	-	\$171,000	-	-	-	-	\$171,000
North Lake Park	Parks	Capital Project Fund	-	\$100,000	-	-	-	-	\$100,000
Fleet Building	Fleet	Capital Project Fund	-	\$250,000	-	-	-	-	\$250,000
400 E Sidewalk, Curb and Gutter	Streets	Road Impact Fees	-	-	-	-	\$700,000	-	\$700,000
700 South Projects	Streets	Road Impact Fees	\$200,000	-	-	\$200,000	-	\$350,000	\$750,000
1200 West Widening	Streets	Road Impact Fees	-	-	\$500,000	-	-	\$300,000	\$800,000
1200 East Project	Streets	Road Impact Fees	\$893,410	-	-	\$700,000	-	\$300,000	\$1,893,410
2300 West Project @ North Point	Streets	Road Impact Fees	\$1,121,584	\$110,000	-	-	\$250,000	-	\$1,481,584
Traverse Mountain Bridge & Road	Streets	Road Impact Fees	-	-	\$300,000	-	-	\$1,100,000	\$1,400,000
Flight Park Road	Streets	Road Impact Fees	-	-	-	-	\$600,000	-	\$600,000
Center Street & SR 92	Streets	Road Impact Fees	-	-	-	-	-	\$1,500,000	\$1,500,000
Frontage Road Reloc. @ I-15	Streets	Road Impact Fees	-	\$600,000	-	-	-	\$700,000	\$1,300,000
Frontage Road @ Traverse	Streets	Road Impact Fees	-	-	-	-	-	\$700,000	\$700,000
2300 West Frontage Rd to SR 92	Streets	Road Impact Fees	-	-	\$250,000	-	\$1,100,000	-	\$1,350,000
Center 1700 North to 1950 North	Streets	Road Impact Fees	-	-	\$170,000	-	-	-	\$170,000
Jordan Willows Conn. Road	Streets	Road Impact Fees	-	-	-	-	\$150,000	-	\$150,000
Accel/Deccel on SR 92	Streets	Road Impact Fees	-	\$110,000	-	-	\$110,000	-	\$220,000
Downtown Curb Project	Streets	Road Impact/Capital Project	\$258,773	\$50,000	-	\$50,000	\$50,000	-	\$408,773
200 South Project	Streets	Class C Roads	-	\$200,000	-	-	-	\$200,000	\$400,000
850 East Spring Creek Reconstruct	Streets	Class C Roads	-	-	\$75,000	-	\$80,000	-	\$155,000
East Frontage Road	Streets	Class C Roads	\$5,717,995	\$150,000	-	\$150,000	-	-	\$6,017,995
Pointe Meadows Patch & Overlay	Streets	Class C Roads	-	-	-	\$50,000	-	-	\$50,000
Thanksgiving Point Patch & Slurry	Streets	Class C Roads	-	\$80,000	-	-	\$80,000	-	\$160,000
Traverse Mountain Blvd.	Streets	Class C Roads	-	-	-	\$200,000	\$200,000	-	\$400,000
600 North Curb and Gutter Project	Streets	Class C/Drain Funds	-	-	\$80,000	-	-	-	\$80,000
Chapel Ridge Rd. Water Mitigation	Streets	Class C/Drain Funds	-	-	-	\$300,000	-	-	\$300,000
LC Aquatics HVHR System	Recreation	Legacy Center	-	\$96,000	-	-	-	-	\$96,000
Back Up Generator for LC	Recreation	Legacy Center	-	-	\$85,000	-	-	-	\$85,000

Non-Routine Capital Budget Summary (cont.)

Project Title	Department/ Division	Funding Source	Prior Funding	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Legacy Center Storage	Recreation	Legacy Center	-	-	\$58,000	-	-	-	\$58,000
Aquatics Structural Steel Project	Recreation	Legacy Center	-	-	-	-	-	\$160,000	\$160,000
Library Expansion	Library	Capital Project Fund	-	-	\$200,000	-	-	-	\$200,000
Fire Station 83 & Equipment	Fire	Fire Impact Fees	-	\$5,300,000	-	-	-	-	\$5,300,000
Gray Culinary Well	Culinary Water	Culinary Impact Fees	\$312,662	\$150,000	-	-	-	-	\$462,662
Micron Well, Tank and Lines	Culinary Water	Culinary Impact Fees	-	-	\$2,500,000	-	-	-	\$2,500,000
Pilgrims Culinary Well	Culinary Water	Culinary Impact Fees	\$250,000	-	-	\$250,000	-	-	\$500,000
Spring Line to Low Hills Tank	Culinary Water	Culinary Impact Fees	-	\$200,000	-	-	-	-	\$200,000
CWP, etc.	Culinary Water	Culinary Impact Fees	-	-	-	\$700,000	-	-	\$700,000
Mitchell Well	Culinary Water	Culinary Impact Fees	-	\$1,200,000	-	-	-	-	\$1,200,000
Trav Booster, Source, Pipes, Tank	Culinary Water	Culinary Impact Fees	-	\$2,100,000	-	-	\$2,100,000	-	\$4,200,000
Water to NSA Park	Culinary Water	Culinary Impact Fees	-	-	-	-	-	\$2,900,000	\$2,900,000
Sandpit Well, Tank and Reservoir	Culinary Water	Culinary/PI Impact Fees	\$495,000	\$500,000	-	\$1,200,000	\$1,200,000	-	\$3,395,000
Brooks Reservoir Enlargement	Secondary Water	PI Impact Fees	-	-	-	-	\$350,000	-	\$350,000
Cedar Hollow Reservoir and Well	Secondary Water	PI Impact Fees	-	-	-	-	\$500,000	\$400,000	\$900,000
Low Hills Reservoir Enlargement	Secondary Water	PI Impact Fees	-	-	-	\$1,200,000	-	-	\$1,200,000
Micron Reservoir	Secondary Water	PI Impact Fees	-	-	\$1,400,000	-	-	-	\$1,400,000
Vibbert Well	Secondary Water	PI Impact Fees	\$300,000	\$300,000	-	-	-	-	\$600,000
Upper Low Hills Reservoir	Secondary Water	PI Impact Fees	-	\$400,000	-	-	-	-	\$400,000
Traverse Booster w/ Piping	Secondary Water	PI Impact Fees	-	-	\$200,000	-	-	-	\$200,000
PI to NSA	Secondary Water	PI Impact Fees	-	-	-	-	-	\$900,000	\$900,000
Traverse Storage	Secondary Water	PI Impact Fees	-	-	-	\$800,000	-	-	\$800,000
Jordan River Reservoir & Pump Sta.	Secondary Water	PI Impact Fees	-	-	-	-	\$900,000	-	\$900,000
Railroad Well	Secondary Water	PI Impact Fees	-	-	\$300,000	-	-	-	\$300,000
1700 West Sewer Expansion	Sewer	Sewer Impact Fees	\$300,000	-	-	\$800,000	\$700,000	-	\$1,800,000
Jordan River Sewer Expansion	Sewer	Sewer Impact Fees	\$900,000	\$1,400,000	-	-	-	-	\$2,300,000
Micron Sewer Extension	Sewer	Sewer Impact Fees	-	\$350,000	-	-	-	-	\$350,000
NSA Sewer	Sewer	Sewer Impact Fees	-	-	-	-	-	\$1,300,000	\$1,300,000
Jordan River Sewer 1500 N-T. Point	Sewer	Sewer Impact Fees	-	-	\$500,000	-	-	-	\$500,000
Jordan Willow Pump Station	Sewer	Sewer Impact Fees	-	-	\$150,000	-	-	-	\$150,000
Cedar Hollow Detention Basin	Storm Drain	Drain Impact Fees	-	-	\$150,000	-	-	-	\$150,000
Railroad Street Drain	Storm Drain	Drain Impact Fees	-	-	\$250,000	-	-	-	\$250,000
Utah Highlands Detention Basin	Storm Drain	Drain Impact Fees	\$120,000	\$250,000	-	-	-	-	\$370,000
2100 North Detention by River	Storm Drain	Drain Impact Fees	-	-	-	\$300,000	-	-	\$300,000
Traverse Mountain Drains	Storm Drain	Drain Impact Fees	-	-	\$150,000	-	\$150,000	-	\$300,000

Non-Routine Capital Budget Summary (cont.)

Project Title	Department/ Division	Funding Source	Prior Funding	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Lambert Detention Basin	Storm Drain	Drain Impact Fees	-	-	-	-	-	\$200,000	\$200,000
Sandpit Basin	Storm Drain	Drain Impact Fees	-	-	-	\$300,000	-	-	\$300,000
1400 North & 1500 North Drain	Storm Drain	Drain Impact/Pmt in Lieu	-	-	\$200,000	\$200,000	-	-	\$400,000
300 East Drain (500 S to 100 S)	Storm Drain	Payment in Lieu	-	-	\$200,000	-	-	-	\$200,000
400 West Railroad Detention Basin	Storm Drain	Payment in Lieu	-	-	-	-	\$150,000	-	\$150,000
Power Factor Correction	Power	Electric Impact Fees	\$160,000	\$160,000	-	-	-	-	\$320,000
Micron Sub-Station	Power	Electric Impact Fees	-	\$1,220,000	-	-	-	-	\$1,220,000
SR 92 600 Amp Feeder	Power	Electric Impact Fees	\$600,000	\$425,000	\$400,000	\$400,000	-	-	\$1,825,000
2100 N Feeder Line	Power	Electric Impact Fees	\$400,000	\$400,000	-	-	-	-	\$800,000
Carter Bus Upgrade	Power	Electric Impact Fees	-	-	\$370,000	\$665,000	-	-	\$1,035,000
Block Plant Bus Upgrade	Power	Electric Impact Fees	-	-	-	-	\$500,000	-	\$500,000
Natural Gas Generator	Power	Electric Impact Fees	-	-	-	\$3,575,000	\$3,475,000	-	\$7,050,000
N.E. Sub-Station	Power	Electric Impact Fees	-	-	\$2,450,000	-	-	-	\$2,450,000
Total Capital Spending			\$14,985,989	\$18,811,000	\$13,397,000	\$16,240,000	\$13,345,000	\$12,310,000	\$89,088,989

Impact on the Operating Budget

The following is a summary of the impact of the FY 2014 Capital Budget on the operating budget for FY 2014 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 Park, Ivory Ridge Park, North Lake and Olympic Park Upgrades	Parks Division	Assuming current levels of service, it costs the City's Parks Division about \$4,500 per acre per year to maintain landscaped open spaces and about \$350 per acre per year to maintain naturally seeded open spaces. The new Traverse Mountain and Ivory Ridge parks will add approximately 12 acres of landscaped acreage. The impact from these park improvements and additions will not be fully realized until the end of FY 2014 or beginning FY 2015.
Gray Culinary Well, Spring Line to Low Hills Tank, Sandpit Reservoir, Spring Creek Well	Culinary Water and Secondary Water Divisions	Operationally, the Culinary, Secondary Water, Sewer, and Storm Drain divisions share many of their resources to take advantage of macro-economic savings, thus they expect to be able to mitigate against any operational increases associated with most of the Water and Wastewater Systems projects from FY 2014. The monitoring and maintenance of this new connection, wells, and reservoir will justify the need for an additional 1 FTE, creating about another \$55,000 in added yearly compensation costs once the projects are completed.
Jordan River Sewer Expansion	Sewer Department	Once this expansion is completed, the Sewer Division expects to add one additional FTE to account for additional operation and maintenance. The yearly compensation is estimated at \$60,000 and will likely be incurred during FY 2014.
IM Flash Substation, and SR-92 600 AMP Feeder	Power Department	Once construction is complete of the IM Flash Substation, it will necessitate approximately \$15,000 in additional maintenance costs per year. This is based on the current budget of \$60,000 per year in maintenance costs for the existing four substations. No new employment positions will be needed, as substation maintenance is contracted out and constitutes a portion of the overall maintenance. However, over time additional linemen and administrative staff will be needed as the total power line miles will increase to and from this substation when development of this area of the City occurs.

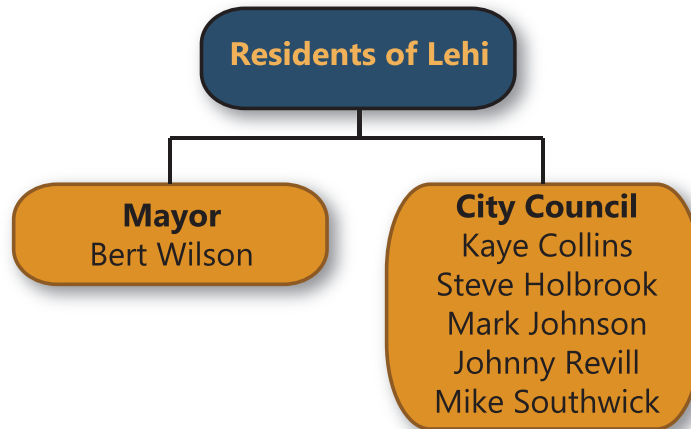
General Fund

(Department Detail)

LEHI



Legislature



Department Description

The Mayor and 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 Council. The City Council is responsible for creating and modifying ordinances for the betterment of the community.

Department Mission

The mission of the Mayor and Council is to enhance the health, safety, and welfare of each person within the community (both citizen and visitor). This is accomplished by developing, reviewing, and implementing ordinances, resolutions, and policies.

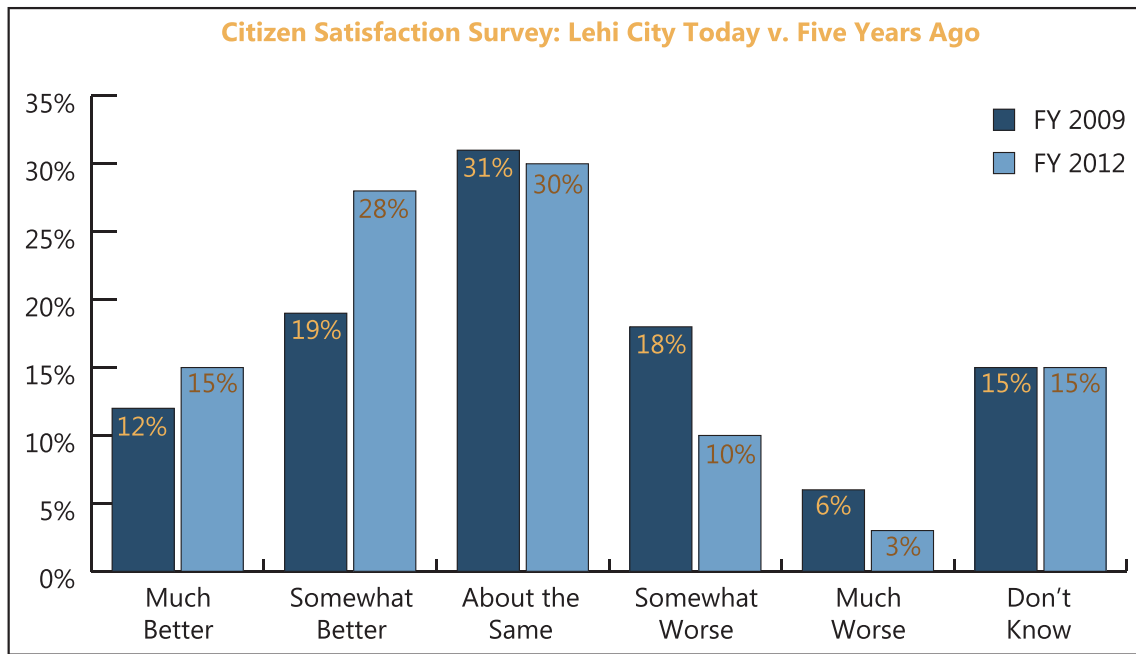
Policies & Objectives

- Create and modify ordinances, resolutions and policies according to the priorities given by residents and recommendations by the City staff.
- Provide oversight and direction to the city administrator.

Three-year Accomplishments

- Adopted Downtown Revitalization Plan, Economic Development Strategic Plan, and Parks, Trails, and Recreational Facilities Master Plan as part of the City's General Plan.
- Developed activities and programs in the City that promote the family unit and marriage.
- Substantially maintained levels of core City services without a tax increase in a down economy.

Performance Measures and Analysis



Staffing Information

Legislature

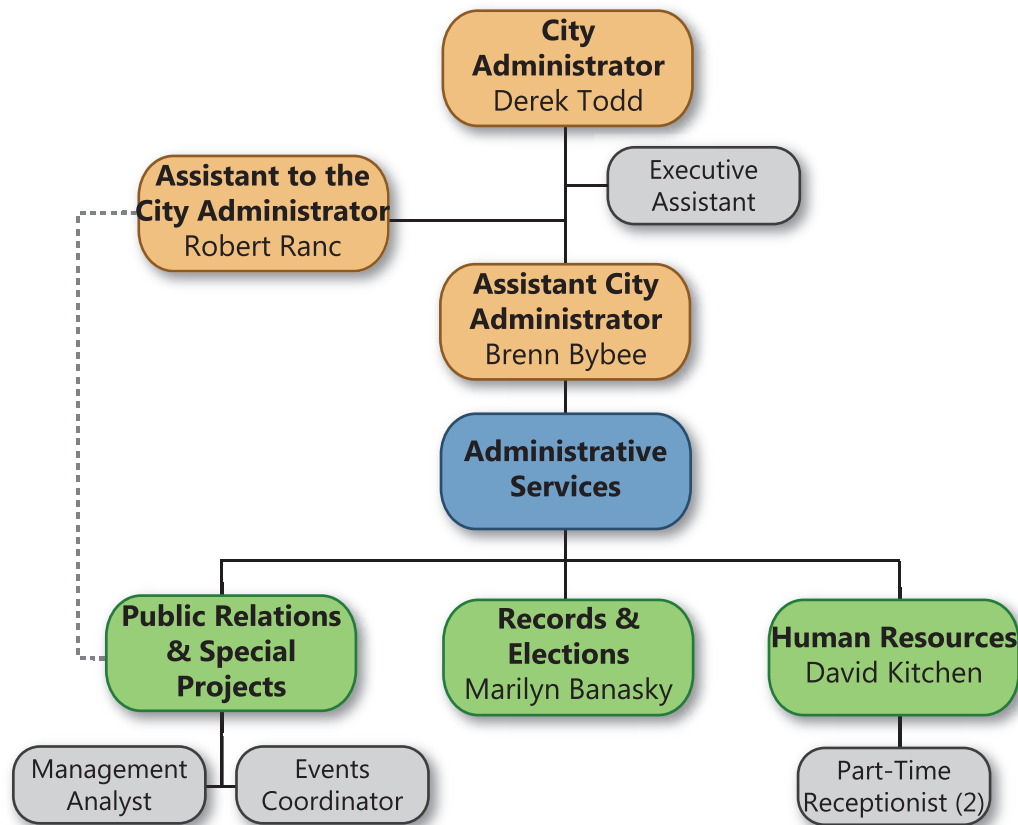
Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Elected:					
Mayor		1.00	1.00	1.00	1.00
City Council		5.00	5.00	5.00	5.00
Total FTEs		6.00	6.00	6.00	6.00

Budget Information

Legislature

Department 47	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$91,836	\$91,225	\$93,000	\$93,000
13 Employee Benefits	70,971	63,100	76,396	74,365
21 Books, Subscriptions, Memberships	70	23,571	25,000	25,000
23 Travel & Training	6,848	6,053	6,000	6,000
24 Office Supplies	2,883	2,998	3,000	3,000
25 Reimbursements	64	81	5,000	5,000
26 IT Fund Charges	2,000	2,000	2,000	2,000
29 Risk Mgmt Fund Charges	5,000	5,000	5,000	5,000
31 Professional & Technical	55,095	22,357	25,000	25,000
45 Miscellaneous	6,386	6,606	10,000	10,000
Total Expenditures	\$241,153	\$222,991	\$250,396	\$248,365

Administrative Services



Department Description

The Administrative Services Department consists of three divisions: Records & Elections, Human Resources, and Public Relations & Special Projects.

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

The Human Resources Division, which was formerly under the Finance Department, is responsible for maintaining employee records, coordinating employee benefit and education programs, communicating personnel policies and procedures, and ensuring quality recruitment.

The Public Relations & Special Projects Division is a new division in the City and is responsible for public relations, community relations, management analysis, and special events.

Department Mission

The mission of the Administrative Services Department is to provide general oversight and direction for all City services and operations, provide management assistance to the Mayor and City Council, and keep the records of the City's actions in a professional and highly-organized manner.

Policies & Objectives

Administration

- Provide oversight and direction to City departments as outlined by the legislature and the city administrator.

Records and Elections

- Implement an electronic record retention policy.
- Continue to scan City documents into SIRE and file originals.
- Continue to update the City's website with current meeting/agenda information.
- Continue to improve the agenda process using SIRE.

Public Relations & Special Projects

- Receive GFOA Award for FY 2014 Budget Document and PAFR.
- Create a new community profile pamphlet.
- Add 2 additional large-scale city activities to promote community involvement.
- Update the performance measurement system.

Human Resources

- Implement HRIS software for record keeping, applicant tracking, and payroll purposes.
- Develop "New Employee Orientation" to welcome and orient new City employees.
- Conduct a comparative analysis to assess staffing levels in Human Resources Division.

Three-year Accomplishments

Administration

- Developed new citizen educational materials and enhanced the citizen newsletter.
- Implemented new energy efficiency programs and procedures.
- Implemented a new citizen survey to better respond to city-wide issues.
- Created the Emergency Management Committee to serve the needs of all citizens in disaster situations.

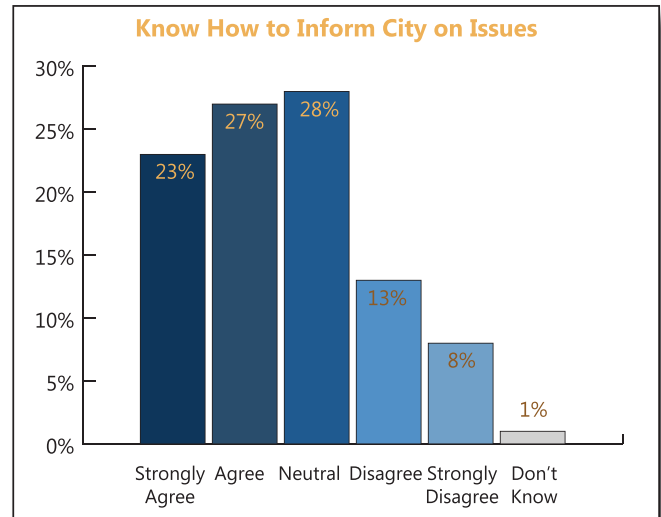
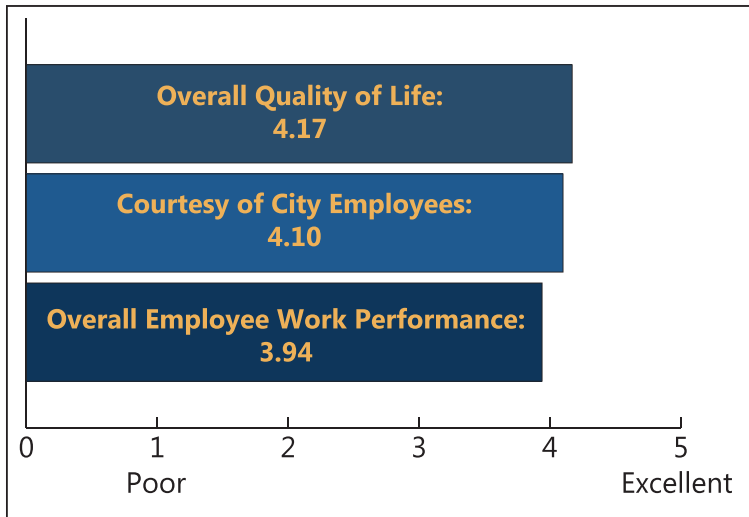
Records and Elections

- Initiated scanning of all documents into SIRE and filed documents in permanent storage.
- Initiated a paperless agenda system for the Council and Planning Commission.
- Updated the City Council webpage for agenda packets and minutes.
- Implemented a special event process.
- Implemented online business license payments.
- Conducted the municipal election using electronic voting.

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Records and Elections				
Archival Storage Filing Completed	40%	75%	80%	85%
City Records Scanned to Digital	50%	75%	100%	100%
Council Packets Distributed 4-days prior to Council Mtg.	100%	100%	100%	100%
Resolutions Processed	--	--	52	55
Ordinances Processed	--	--	46	50
Agreements Processed	--	--	67	70
Public Relations & Special Projects				
Private/External special event permits processed (per month)				2
City special events managed or assisted with (per month)				1
Press releases sent (per week)				1
Social media posts (per week)				5

The charts below show the results of the Citizen Survey conducted in FY 2012. The survey is conducted every other year; therefore, there are no measurements for FY 2013. The results of the survey reflect an overall satisfaction with Lehi City employees and services.



Staffing Information

Administrative Services

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Appointed:					
City Administrator		1.00	1.00	1.00	1.00
City Recorder	17	1.00	1.00	1.00	1.00
Full-Time:					
Assistant City Administrator	24	1.00	1.00	1.00	1.00
Assistant to the City Administrator	18	1.00	1.00	1.00	1.00
Human Resource Manager	17			1.00	1.00
Management Analyst	14				1.00
Events Coordinator/ Management Analyst	14			1.00	1.00
Executive Assistant	12	1.00	1.00	1.00	1.00
Part-time Receptionist (2)	4	*1.00	*1.00	*1.00	1.00
Intern		0.17	0.59	0.59	0.59
Emergency Management Coordinator		*1.00	*1.00	*1.00	*1.00
Part-time Non-benefited:					
Lehi Area Chamber President		0.50	0.50	0.50	0.50
Secretary		*0.85	*0.85	*0.85	*0.85
Total FTEs		8.52	8.94	10.94	11.94

* Approved, but unfunded position.

Budget Information**Administration**

Department 44	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$370,502	\$305,828	\$411,574	\$548,104
13 Employee Benefits	125,528	117,944	159,551	239,146
21 Books, Subscriptions, Memberships	4,117	3,316	6,000	6,000
22 Public Notices	283	537	1,000	1,000
23 Travel & Training	13,045	10,344	9,000	19,000
24 Office Supplies	4,028	5,053	8,000	8,000
25 Fleet Fund Charges	2,000	2,000	2,000	2,000
26 IT Fund Charges	8,000	9,067	8,000	8,000
27 Utilities	5,622	3,356	12,000	12,000
29 Risk Mgmt Fund Charges	2,000	2,000	2,000	2,000
30 Electricity - Lehi City Power	-	-	1,000	1,000
31 Professional & Technical	4,140	8,968	12,000	42,000
45 Miscellaneous	4,824	4,984	6,900	6,900
62 Bond Fees	-	-	600	600
Total Expenditures	\$544,089	\$473,397	\$639,625	\$895,750

Budget Information**Records and Elections**

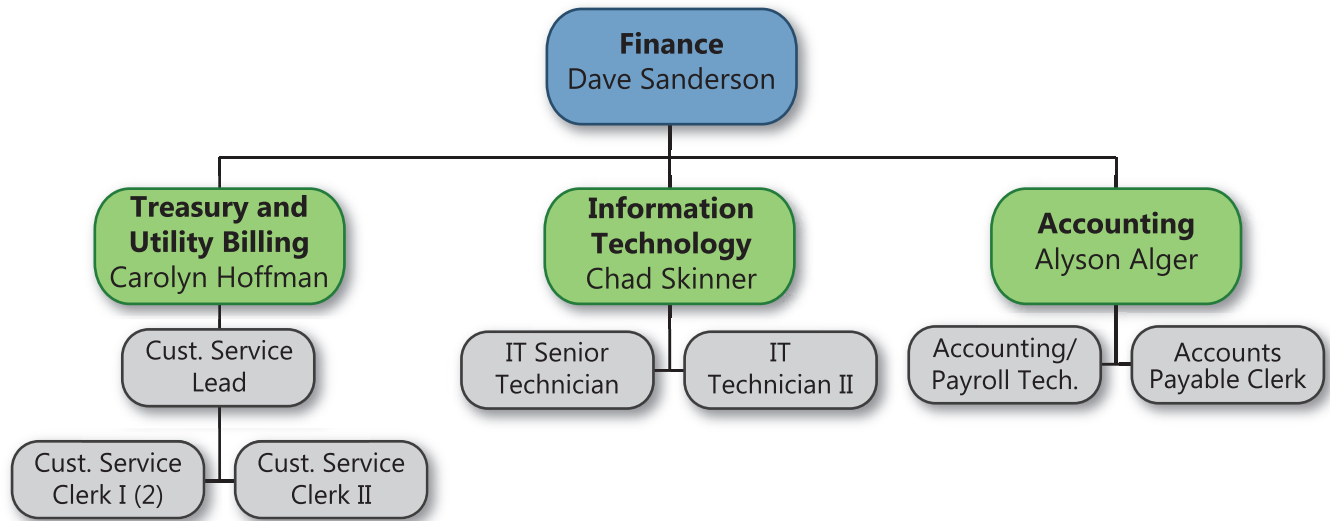
Department 43	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$75,625	\$75,625	\$66,587	\$104,921
13 Employee Benefits	89,471	89,471	26,666	33,204
21 Books, Subscriptions, Memberships	1,732	1,732	5,000	5,000
22 Public Notices	4,173	4,173	7,500	7,500
23 Travel & Training	809	809	4,000	4,000
24 Office Supplies	1,664	1,664	2,500	2,500
26 IT Fund Charges	4,000	4,000	4,000	4,000
27 Utilities	839	839	750	750
28 Equipment Maintenance	-	-	800	800
29 Risk Mgmt Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	803	803	2,500	2,500
46 Election Expense	-	-	-	35,000
47 Ordinance Book Update	3,450	3,450	15,000	15,000
Total Expenditures	\$183,566	\$183,566	\$136,303	\$216,175

Fee Information

Records & Elections

Department 43	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
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
Up to 11" x 17" Black & White	-	\$0.10	\$0.10	\$0.10
Letter size/page	\$0.50	-	-	-
Legal size/page	\$0.50	-	-	-
>Legal size - Black & White/page	\$7	-	-	-
>Legal size - Color/page	\$12	-	-	-
Business License				
New Business established during the year	\$40	\$40	(Discontinue)	(Discontinue)
Home-Occupied Business	\$40	\$40	\$40	\$40
Base Fee	\$80	\$80	\$80	\$80
Solicitor	\$150	\$150	\$50/solicitor	\$50/solicitor
+ Bond	\$500	(Discontinue)	(Discontinue)	(Discontinue)
Fireworks	\$200	\$200	\$40	\$40
Seasonal (Christmas tree, snow cone, etc)	\$40	\$40	\$40	\$40
Beer License	\$300	\$300	\$150	\$150
+ Bond	\$1,000	(Discontinue)	(Discontinue)	(Discontinue)
Single event alcohol	-	-	\$50	\$50
Alcohol License	\$150	\$150	\$300	\$300
Setup for Hard Liquor	\$150	\$150	(Discontinue)	(Discontinue)
Late Fee			25% of the renewal fee if not paid by February 15	

Finance



Department Description

The Finance Department is responsible for the financial operations of the City. The Department provides budget, 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 154).

The Information Technology (IT) Division is accounted for through an internal service fund. For more information on the IT budget, see page 160.

Department Mission

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).

Policies and Objectives

Finance

- Continue to process payments to vendors within terms of invoices.
- Maintain errors in payroll at 1.5 percent or less.
- Receive a maximum of two independent auditor comments on the City's Annual Financial Report.

Treasury

- Ensure compliance with State Money Management Act.
- Generate billing statements in a timely manner.
- Document utility billing policies and procedures.

Information Technology

- Implement virtual desktops.
- Replace firewall that has upcoming end-of-life date.
- Improve documentation and documented procedures.

Three-year Accomplishments

Finance & Treasury

- Upgraded accounting software to ensure more efficiency in all accounting processes.
- Received the GFOA Distinguished Budget Award for 12th consecutive year.
- Reduce errors in payroll to less than 2 percent for two consecutive years.

Information Technology

- Replaced City primary data storage system with current generation solution.
- Added secondary data storage system, placed system in Richfield data center, and set up replication from primary to secondary.
- Replaced four-year-old server cluster with current generation unified computing chassis and blade system.

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Finance				
Payroll Checks Processed/Pay Period	--	--	630	650
Percent Errors in Payroll	2.0%	1.5%	1.5%	1.0%
Purchase Orders per FTE	88	79	98	100
Invoices per FTE	--	--	3568.5	3575
# of Comments on Yearly Audit	2	2	2	2
Treasury and Utility Billing				
Number of Active Utility Accounts	--	--	14,917	15,500
Accounts Receivable per FTE	595,598	617,847	674,933	704,762
Percent of Utility Billing Accounts Over 60 Days	9%	8%	6%	6%
Information Technology				
% of Servers Converted to Virtualized Servers	88%	92%	100%	100%
% of Network Infrastructure Upgraded	90%	98%	100%	100%
Workstations per FTE	103	107	110	115

Staffing Information

Finance

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Appointed:					
City Treasurer	19	1.00	1.00	1.00	1.00
Full-Time:					
Finance Director	23	1.00	1.00	1.00	1.00
IT Manager	19	1.00	1.00	1.00	1.00
Senior Accountant	15	1.00	1.00	1.00	1.00
IT Technician II	15	1.00	1.00	1.00	1.00
IT Technician I	13	1.00	1.00	1.00	1.00
Customer Service Lead	10	-	-	1.00	1.00
Accounts Payable Clerk	9	1.00	1.00	1.00	1.00
Accounting/Payroll Technician	9	1.00	1.00	1.00	1.00
Customer Service Clerk II	9	2.00	2.00	1.00	1.00
Customer Service Clerk I	8	2.00	2.00	2.00	2.00
Part-time Non-benefited:				0.25	0.25
Total FTEs		12.00	12.00	12.25	12.25

Budget Information

Finance

Departments 46	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$267,508	\$275,397	\$280,675	\$245,314
13 Employee Benefits	111,107	105,141	115,786	108,089
21 Books, Subscriptions, Memberships	1,465	1,540	2,246	2,246
23 Travel & Training	1,470	3,983	4,000	6,500
24 Office Supplies	9,616	8,932	10,000	10,000
26 IT Fund Charges	10,000	10,000	10,000	10,000
27 Utilities	884	441	500	500
28 Equipment Maintenance	686	130	1,000	1,000
29 Risk Mgmt Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	2,312	957	5,000	5,000
34 Auditor Expense	44,000	47,635	46,000	46,000
35 Budget Expense	563	-	500	500
45 Miscellaneous	1,775	913	3,000	3,000
Total Expenditures	\$452,386	\$456,069	\$479,707	\$439,149

Budget Information

Treasury & Utility Billing

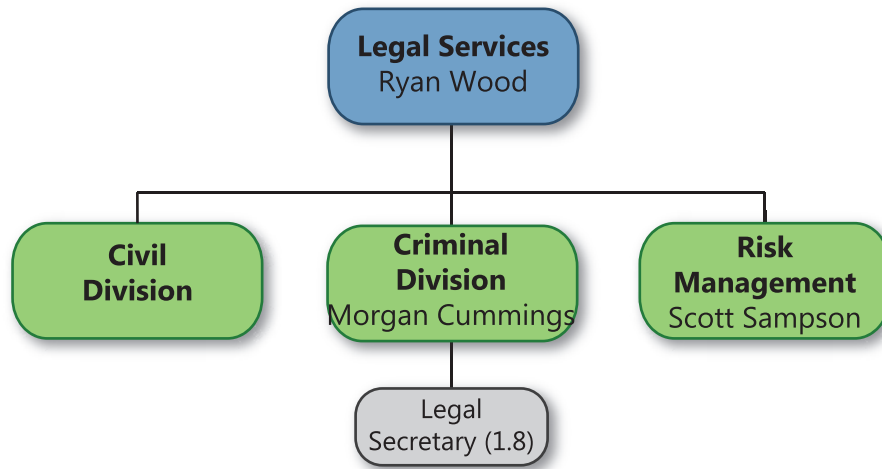
Departments 45	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$221,087	\$229,028	\$226,376	\$245,745
11 Overtime	504	-	-	-
13 Employee Benefits	101,157	102,744	115,189	124,506
21 Books, Subscriptions, Memberships	1,312	1,250	1,000	1,000
23 Travel & Training	2,112	4,292	4,000	4,000
24 Office Supplies	2,949	4,825	3,200	3,200
26 IT Fund Charges	16,000	16,000	16,000	16,000
27 Utilities	976	367	1,000	1,000
28 Equipment Maintenance	554	3,048	500	500
29 Risk Mgmt Fund Charges	10,000	10,000	10,000	10,000
31 Professional & Technical	96	3,852	1,000	1,000
45 Miscellaneous	184	577	1,000	1,000
Total Expenditures	\$356,931	\$375,983	\$379,265	\$407,952

Fee Information

Treasury & Utility Billing

Department 45	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
Utility Sign-up Processing	\$30	\$30	\$30	\$30
Disconnect/connect fee (Water/Power)	\$50	\$50	\$50	\$50
Utility Verification	--	\$50	\$50	\$50
Dumpster Rental/dumpster	\$150	\$150	\$150	\$150
+1 Additional trip to dump	\$100	\$100	\$100	\$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	Maximum	Allowed	By	Law
Bankruptcy Deposit	\$500	\$500	\$500	\$500
Non-Owner Occupied Res. Meter Deposit:				
Only have electric or water meter	\$75			
If have electric and water meter	\$125			
Res. Utility Deposit (new or existing customer w/credit risk)		\$125	\$125	\$125
Non-Owner Occupied Comm. Meter Deposit:				
Only electric or water meter	\$110			
Electric and water meter	\$175			
Non-owner Occupied Comm. Utility Deposit		\$200	\$200	\$200

Legal Services



Department Description

The Legal Services Department is responsible for the proper execution of all legal affairs of the City. Prior to this fiscal year, the City Prosecutor's office was an in-house division, while the services of the City Attorney were under contract. Starting this fiscal year, the City Attorney is now an in-house City employee. The Legal Services Department consists of three divisions: Civil Division, Criminal Division, and Risk Management.

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.

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. See page 162 for detailed budget information regarding the Risk Management Fund.

Department Mission

The Legal Services Department will serve Lehi City through the practice of law according to the highest professional standards, as well as protect Lehi City from risk as far as possible.

Policies and Objectives

Civil and Criminal Divisions

- Maintain constant communication with the Police Department and better involve them in court proceedings.
- Promote integration of police, court, and prosecution information systems.
- Receive positive annual survey results from the Lehi Justice Court, Lehi Police Department, and Utah Highway Patrol.
- Keep dismissals to a minimum. Zero dismissals on DUIs and assaults.

Risk Management

- Create a new Safety Incentive Program
- Develop additional training to use during the required yearly OSHA classes.
- Develop a new safety class on fire and emergency evacuation for all departments.
- Apply for the National Safety Program; accomplish 100 percent seat belt use for all employees.

Three-year Accomplishments

Civil and Criminal Divisions

- Maintained case files accurately and immediately accessible.
- Began working on the City's Code Enforcement Task Force to better prosecute the complexities associated with code violations.
- Successfully worked to transition the legal categorization of zoning/ordinance cases from entirely civil to entirely criminal. During this transition, successfully resolved the first 15 cases of this nature.

Risk Management

- Won an award for the Safety and Health Achievement Recognition Program (SHARP).
- Department became trained in accordance with the Americans with Disabilities Act (ADA).
- Served on the board of the local chapter of the Public Risk Insurance Management Association (PRIMA).
- Created the City Safety Committee.

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Civil & Criminal Divisions				
Cases Declined	-	-	-	>20
Case Resolution Time (Days)	-	-	-	90
Percentage of Maximum Penalty Amount	-	-	-	80%
Enhance-ability Preservation	-	-	-	90%
Percentages on DUI Cases:				
Straight Conviction or Guilty Plea	72%	59%	79%	-
Amended	20%	39%	14%	-
Plea in Abeyance	0%	0%	0%	-
Dismissed	8%	13%	7%	-
Percentages on Assault Cases (Domestic):				
Straight Conviction or Guilty Plea	32%	43%	17%	-
Amended	20%	16%	2%	-
Plea in Abeyance	31%	22%	27%	-
Dismissed	17%	19%	54%	-
Percentages on Drug Possession Cases:				
Straight Conviction or Guilty Plea	75%	75%	77%	-
Amended	8%	11%	0%	-
Plea in Abeyance	6%	7%	15%	-

Performance Measures & Analysis (cont.)

Dismissed	12%	7%	8%	-
Percentages on Theft Cases:				
Straight Conviction or Guilty Plea	83%	55%	100%	-
Amended	4%	24%	0%	-
Plea in Abeyance	4%	16%	0%	-
Dismissed	9%	5%	0%	-
Risk Management				
Total Worker's Compensation Claims	27	15	20	15
Total Liability Claims	20	21	23	21
Bldgs. Equipped with Defibrillators	100%	100%	100%	100%
Number of Paid Days Lost Due to Injury	-	-	-	7

Staffing Information

Legal Services

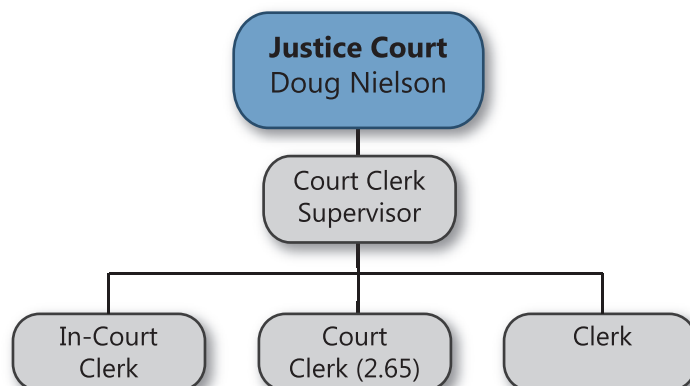
Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Full-Time:					
City Attorney	24	-	1.00	1.00	1.00
Assistant City Attorney	20	-	-	1.00	1.00
Risk Manager	17	1.00	1.00	1.00	1.00
Secretary - Legal	9	1.80	1.80	1.80	1.80
Total FTEs		2.80	3.80	4.80	4.80

Budget Information

Legal Services

Department 48	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
10 Salaries & Wages	\$148,867	\$183,866	\$230,983	\$269,324
11 Overtime	-	-	-	-
13 Employee Benefits	47,504	60,356	94,973	108,924
21 Books, Subscriptions, Memberships	2,810	4,832	5,000	6,000
23 Travel & Training	384	3,776	3,000	4,500
24 Office Supplies	3,875	3,059	2,500	3,000
26 IT Fund Charges	6,000	8,000	8,000	8,000
27 Utilities	923	990	500	500
28 Supplies & Maintenance	-	-	-	-
29 Risk Mgmt Fund Charges	2,000	2,000	2,000	2,000
31 Professional & Technical	98,509	28,357	40,000	40,000
32 Prosecutor Outside Counsel	31,123	25,000	30,000	40,000
33 Miscellaneous	213	264	1,000	1,000
54 Capital Outlay	392	-	-	-
Total Expenditures	\$342,600	\$320,500	\$417,956	\$483,248

Justice Court



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.

Department Mission

The Justice Court will sit in judgment of criminal and common law proceedings, resolve legal issues, and insure 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.

Policies and Objectives

- Implement security measures in order to provide a secure environment for employees and citizens.
- Begin recording all court proceedings in order to comply with legislation passed by the State of Utah.
- Explore the establishment of a drug court for non-violent defenders in court as a result of drug problems.
- Hold regular staff meetings to provide training on proper court procedures and customer service.

Three-year Accomplishments

- Implemented a successful conversion to CORIS software.
- Upgraded the Court website to include types of cases, court forms, and links to court rules and laws.
- Began a new sentencing program for individuals under 21 years charged with alcohol violations that includes an

educational component and gives defendants an incentive to get parents involved in the case.

- Partnered with Utah Valley University and Brigham Young University to establish a mediation program for all small claims cases. The service is provided free of charge by volunteer mediators from the schools.

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Total Cases per FTE	1,448	1,185	1,005	1,156
Cases Set for Trial Within 60 Days of Arrest/Request for Trial	98%	98%	96.5%	98%
Citations Processed in One Day	100%	100%	--	--
Average Training Hours per Employee	10.5	20.9	18.7	20

Staffing Information

Justice Court

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Appointed:					
Justice Court Judge	22	1.00	1.00	1.00	1.00
Full-Time:					
Court Clerk Supervisor	12	1.00	1.00	1.00	1.00
In-Court Clerk	10	1.00	1.00	1.00	1.00
Court Clerk	9	1.00	1.00	2.00	2.00
Part-time Benefited:					
Court Clerk		1.50	1.50	0.65	0.65
Part-time Non-benefited:					
Clerk		0.68	0.65	0.65	0.65
Total FTEs		6.18	6.15	6.30	6.30

Budget Information

Justice Court

Department 42	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$268,319	\$275,161	\$288,380	\$303,694
13 Employee Benefits	95,116	88,965	107,573	136,106
21 Books, Subscriptions, Memberships	755	669	1,000	1,000
23 Travel & Training	3,711	5,446	7,100	7,100
24 Office Supplies	10,074	8,861	16,000	10,000
26 IT Fund Charges	21,252	20,007	20,000	20,000
27 Utilities	3,246	7,089	6,000	6,000
28 Equipment Maintenance	2,056	955	3,800	1,800
29 Risk Mgmt Fund Charges	1,000	1,000	1,000	1,000
30 Electricity - Lehi City Power	3,636	3,884	5,000	5,000
31 Professional & Technical	36,173	56,549	44,000	56,000
32 Witness & Jury Fees	7,718	795	12,000	8,000
33 Miscellaneous	1,723	1,336	3,000	3,000
54 Capital Outlay	-	9,060	47,750	-
Total Expenditures	\$454,779	\$479,777	\$562,603	\$558,700

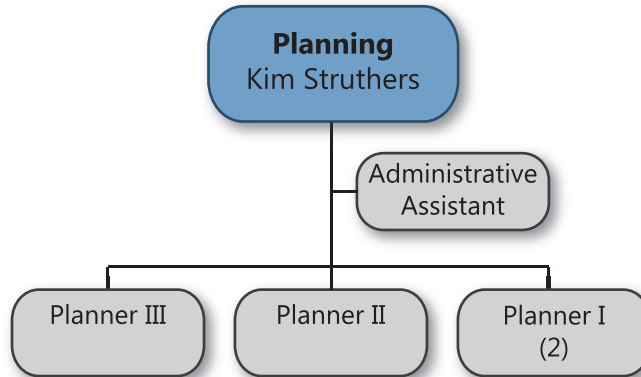
Fee Information

Justice Court

Department 45	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
Traffic School (+ Plea in Abeyance fine)	\$65	\$65	\$65	\$65
Small Claims: (as est. by the Utah State Court)				
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



Planning



Department Description

The Planning Department 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.

Department Mission

The mission of the Planning Department is to promote the public health, safety, and general welfare of the citizens of Lehi by guiding and directing the development of land to achieve a balance between the desires of the individual property owner, the citizens of Lehi, and the needs of the community. The Department strives to achieve this balance and uphold the values of the community by:

- Guiding the growth and development of the City in an orderly manner consistent with the land use and environmental goals and policies of the City.
- Encouraging public participation at all times to ensure all sides of every issue are discussed.
- Protecting neighbors and adjacent properties from potential negative impacts in the development and use of land and resources.
- Protecting and preserving areas, sites, and structures of historic, cultural, scenic, and environmental significance.
- Maintaining the highest ethical and professional standards in our dealings with the general public, property owners, and developers.

Policies and Objectives

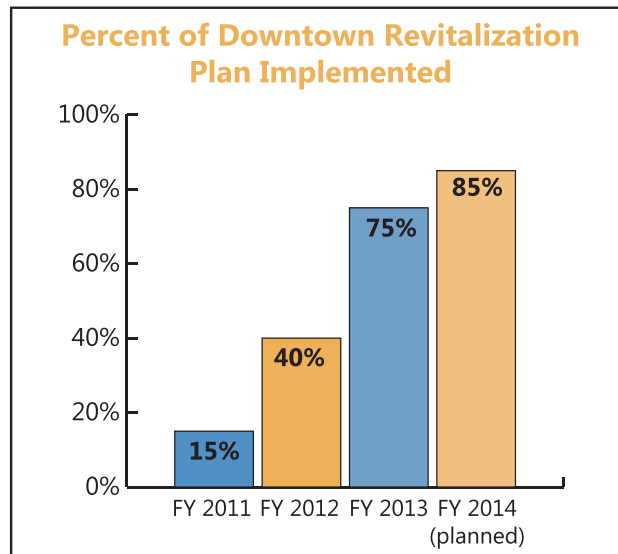
- Complete the Lehi Bicycle and Pedestrian Plan, including adoption by the City Council.
- Continue to implement the General Plan Land Use Element and Downtown Revitalization Plan.
- Create a zone and establish standards to allow for Transit-Oriented Development.
- Complete 15 hours of training in relevant planning and/or management courses for all full-time employees.

Three-year Accomplishments

- Updated the City's development code for signage, renewable energy, and the Utah Lake shoreline protection.
- Completed a comprehensive update to the land use element of the General Plan.
- Completed an update to the moderate income housing element of the City's General Plan.
- Facilitated Adobe and Xactware's site approval process and Micron's master plan and annexation.
- Secured \$1.6 million in funding (FY 2013) through Mountainland AOG to fund phase 2 of the Historic Utah Southern Rail Trail that will extend the trail from 300 West to 400 East.

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Total Lots Recorded per FTE	37	86	78	90
Bonds Released per FTE	250	543	585	600
Training Hours Completed per FTE	13	15	20	20
Planning Commission & City Council Reports Prepared per FTE	31	52.5	59	65
Development Requests Reviewed Within 21 Days of App.	100%	100%	100%	100%
City Built-Out	36%	37%	39%	40%
Reduction in Paper Documents Retained	20%	25%	30%	35%
Downtown Revitalization Plan is Implemented	15%	40%	75%	85%



Staffing Information

Planning

Department 56	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Full-Time:					
Planning Director	20	1.00	1.00	1.00	1.00
Planner III	18	1.00	1.00	1.00	1.00
Planner II	16	1.00	1.00	1.00	1.00
Planner I	14	**1.00	**1.00	**1.00	2.00
Administrative Assistant	11	1.00	1.00	1.00	1.00
Planning Technician	10	1.00	1.00	1.00	0.00
Total FTEs		6.00	6.00	6.00	6.00

**Funded, but unfilled position.

Budget Information

Planning

Department 56	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$273,111	\$286,995	\$346,051	\$383,829
11 Overtime	134	102	-	-
13 Employee Benefits	103,900	104,770	140,310	176,254
21 Books, Subscriptions, Memberships	1,523	1,197	2,000	2,000
22 Public Notices	5,606	3,674	10,800	9,000
23 Travel & Training	6,079	4,216	5,500	8,000
24 Office Supplies	5,036	9,505	12,500	12,500
25 Fleet Fund Charges	4,000	4,000	4,000	4,000
26 Buildings & Grounds O&M	-	12,010	500	500
27 Utilities	16,473	11,608	17,000	17,000
28 Equipment Maintenance	1,977	1,770	2,000	2,000
31 Professional & Technical	405	100	5,000	4,300
32 IT Fund Charges	14,000	14,000	14,000	14,000
33 Risk Mgmt Fund Charges	4,000	4,000	4,000	4,000
34 Recording Fees	978	1,651	2,000	2,000
35 Standards Update	-	-	1,000	1,000
46 Miscellaneous	1,988	3,464	2,500	2,500
54-100 Capital Lease Payment	37,268	42,161	40,944	40,944
Total Expenditures	\$476,478	\$505,223	\$610,105	\$683,827

Fee Information

Planning

Department 56	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
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

Fee Information (cont.)

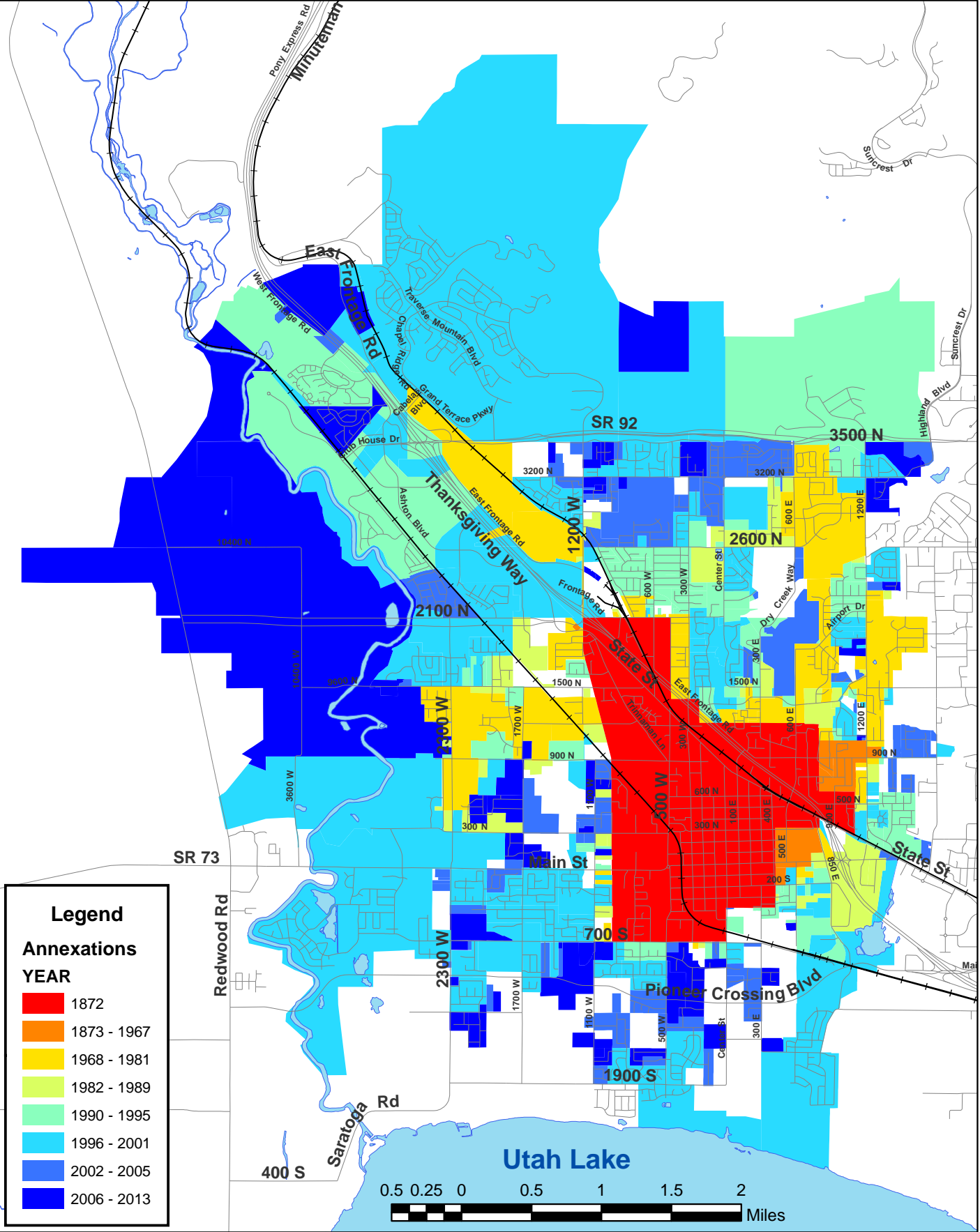
Planning

Department 56	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
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 (As a credit to Preliminary Subdivision or Site Plan)				
Residential / lot or unit	\$20	\$20	\$20	\$20
Non-Residential base	\$100	\$100	\$100	\$100
+ / acre	\$10	\$10	\$10	\$10
Concept (As a credit to Preliminary subdivision or Site Plan)				
Single Family Residential/lot	\$20	\$20	\$20	\$20
Multi-Family Residential base				\$100
+ / acre				\$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
Non-Residential base	\$350	\$350	\$350	\$350
+ / lot or unit	\$100	\$100	\$100	\$100
Site Plan				
Single Family Residential base	\$350	\$350	\$350	\$350
+ / lot or unit	\$75	\$75	\$75	\$75
Multi-Family Residential Base				\$500
+ / lot or unit				\$10
Non-Residential / acre	\$350	\$350	\$350	\$350
or / 1000 bldg. sq. ft. (if greater)	\$50	\$50	\$50	\$50
Two-Lot Subdivision with an Existing Home	\$350	\$350	\$350	\$350
Permitted Use (existing bldgs. only)	\$50	\$50	\$50	\$50
Conditional Use	\$300	\$300	\$300	\$300
Modification of Existing Conditional Use	\$150	\$150	\$150	\$150

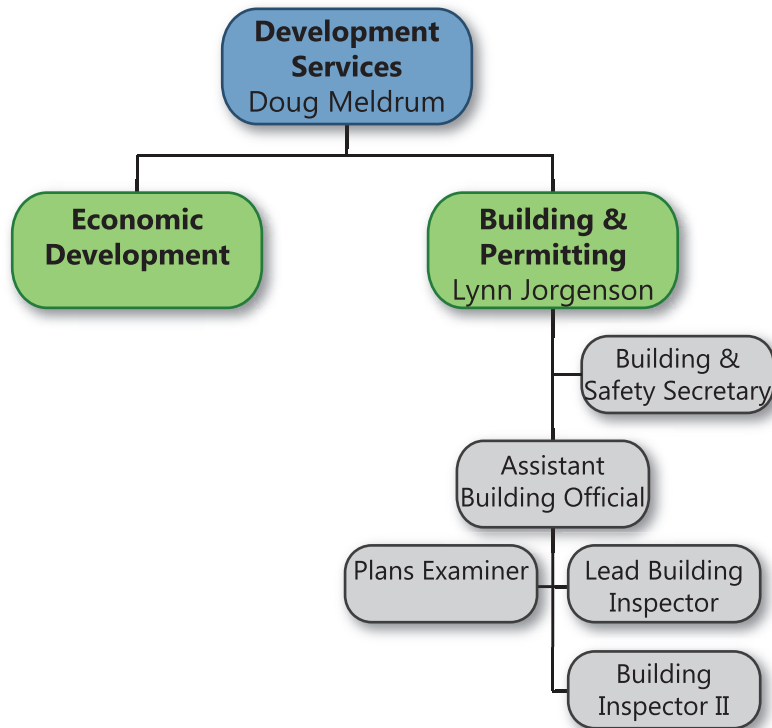
Fee Information (cont.)

Planning

Department 56	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
Temporary Uses	\$100	\$100	\$100	\$100
Home Occupation				
Major	\$75	\$75	\$75	\$75
Minor	\$25	\$25	\$25	\$25
Sign Permits:				
Temporary Special Event	\$50	\$50	\$50	\$25
On Premise Project Sign	\$200	\$200	\$200	\$100
Directional Sign for Project	\$200	\$200	\$200	\$100
Temporary Weekend Directional Sign	\$10	\$10	\$10	\$10
Board of Adjustment	\$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	\$50	\$50	\$50	\$50
Construction Drawing Rev. / revised pg.	\$100	\$100	\$100	\$100
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	\$0.42	\$0.42
+ / linear ft. T.V. fee for storm drain lines	\$0.42	\$0.42	\$0.42	\$0.42
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
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	\$1	\$0.25	\$0.25	\$0.25
11" x 17" Black & White	\$0.50	\$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
Books:				
Design Standards	\$10	\$10	\$10	\$10
Development Code	\$10	\$10	\$10	\$10
Downtown Revitalization Plan	\$20	\$20	\$20	\$20



Development Services



Department Description

The Development Services Department manages the various urban renewal, economic development, and community development areas (see page 163 for more information) and works in cooperation with other City departments, businesses, tourism groups, business associations, contractors, real estate professionals, and development groups to promote new capital investment and quality job creation in the City. The Economic Development Division 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. The Building and Permitting 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.

Department Mission

The Development Services 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. Development projects in the designated urban renewal, economic development, and community development project areas will reflect high architectural standards and will bring value to the overall community. The Development Services Department is committed to the values of integrity, excellence, stewardship, partnership, citizenship, and innovation.

Policies and Objectives

Economic Development Division

- Facilitate the creation of a regional retail center for North Utah County.
- Manage and create urban renewal areas within Lehi City.
- Complete an additional Sure Site for Lehi City.
- Continue to enhance business climate through the Lehi Area Chamber of Commerce.
- Revise the department's website to include additional marketing tools and demographic information.

Building and Permitting Division

- Maintain at least 10-workday turnaround time for all plan reviews and permit issuance.
- Maintain quality of inspections by enforcing all IBC regulations.
- Attend and participate in continuing-education courses to use in inspection practices.
- Assist Code Enforcement by issuing warnings for minor code violations.
- Review and implement a major upgrade in the permitting software from current version.

Three-year Accomplishments

Economic Development Division

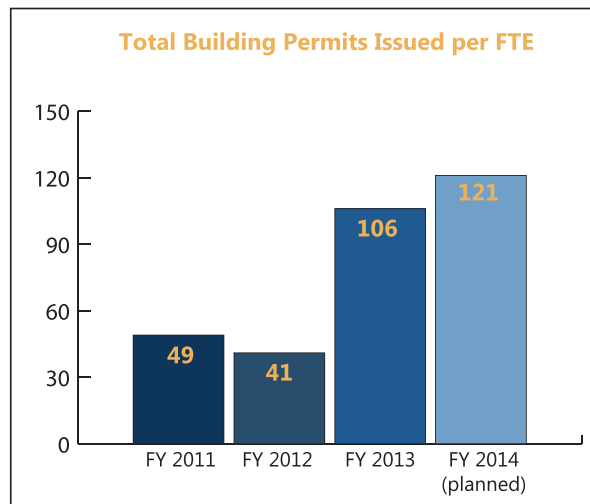
- Facilitated the creation of the first phase of a regional office park for North Utah County.
- Created and began implementation of the Economic Development Strategic Plan.
- Attracted two Fortune 50 companies to the City.
- Created the City's fourth Sure Site.
- Created and distributed updated marketing information for Lehi City.
- Facilitated the development of the Micron property development.

Building and Permitting Division

- Cross-trained all inspectors in the plan review process.
- Negotiated a contractual price with IM Flash for all inspection functions in the facility.
- Implemented a significantly improved tracking system, including time spent for all inspections.
- Planned, reviewed, and issued permits within 10-days 100 percent of the time for three consecutive years.
- Assigned inspectors to assist the code-enforcement officers in sign and weed abatement.

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Economic Development Division				
Creation of a Regional Office Park	40%	55%	66%	75%
Creation of Regional Retail Center	20%	60%	50%	70%
Total Sure Sites Created	3	3	6	7
Total Non Home-Occupied Businesses	562	554	585	695
Total RDAs Created	4	5	5	6
Difference in Retail Sales	14%	12%	33%	20%
Building and Permitting Division				
Total Building Permits Issued per FTE	49	41	106	121
Total Building Inspections per FTE	1,042	1,731	2,000	2,020
Timed Inspections Done within 24 hrs of Request	100%	100%	75%	60%
Final & Four-way Inspections Done within 1 hr	100%	100%	100%	90%
Permit Review & Issuance Done within 10 Days	100%	100%	55%	45%



Staffing Information

Development Services

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Full-Time:					
Development Services Director	21	1.00	1.00	1.00	1.00
Chief Building Official	18	*1.00	*1.00	*1.00	*1.00
Assistant Building Official	16	1.00	1.00	1.00	1.00
Plans Examiner	15	1.00	1.00	1.00	0.00
Lead Building Inspector	15	1.00	1.00	1.00	1.00
Building Inspector II	14	4.00	4.00	4.00	4.00
Building & Safety Secretary	9	2.00	2.00	2.00	2.00
Total FTEs		11.00	11.00	11.00	10.00

*Approved, but unfunded position.

Budget Information

Economic Development

Department 59	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	71,014	72,606	\$73,577	\$87,040
13 Employee Benefits	27,695	29,180	32,066	37,898
21 Books, Subscriptions, Memberships	524	976	1,200	1,200
22 Public Notices	-	-	1,200	1,200
23 Travel & Training	4,479	9,220	4,375	4,375
24 Office Supplies	335	2,018	9,000	9,000
26 IT Fund Charges	2,000	2,000	2,000	2,000
28 Permits & Licenses	-	-	1,500	1,500
29 Risk Mgmt Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	12,108	7,270	7,500	7,500
45 Miscellaneous	1,643	8,331	14,210	14,210
54 Capital Outlay	-	-	2,500	-
Total Expenses	\$120,798	\$132,601	\$150,128	\$166,923

Budget Information

Building & Permitting

Department 58	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$406,281	\$381,998	\$382,718	\$391,340
11 Overtime	533	155	1,000	1,000
13 Employee Benefits	186,060	165,792	179,542	193,571
14 Uniforms	907	407	2,400	2,400
21 Books, Subscriptions, Memberships	652	656	1,200	6,500
23 Travel & Training	2,767	4,673	6,000	6,000
24 Office Supplies	6,653	4,866	9,000	9,000
25 Fleet Fund Charges	18,000	18,000	18,000	18,000
26 Buildings & Grounds O&M	74	996	1,000	1,000
27 Utilities	8,444	-	-	2,500
28 Equipment Maintenance	9	1,289	1,500	1,500
29 Risk Mgmt Fund Charges	5,000	5,000	5,000	5,000
31 Professional & Technical	125	-	-	-
33 State 1% Building Permit Fees	5,748	11,136	7,500	-
34 IT Fund Charges	18,000	18,000	18,000	18,000
40 Safety	-	46	-	-
41 Emergency Management	-	313	-	-
46 Miscellaneous	4,613	238	4,210	4,210
54 Capital Outlay	-	-	10,000	12,270
54-100 Equipment Lease Payment	47,054	42,161	40,944	40,944
Total Expenditures	\$710,920	\$655,726	\$688,014	\$713,235

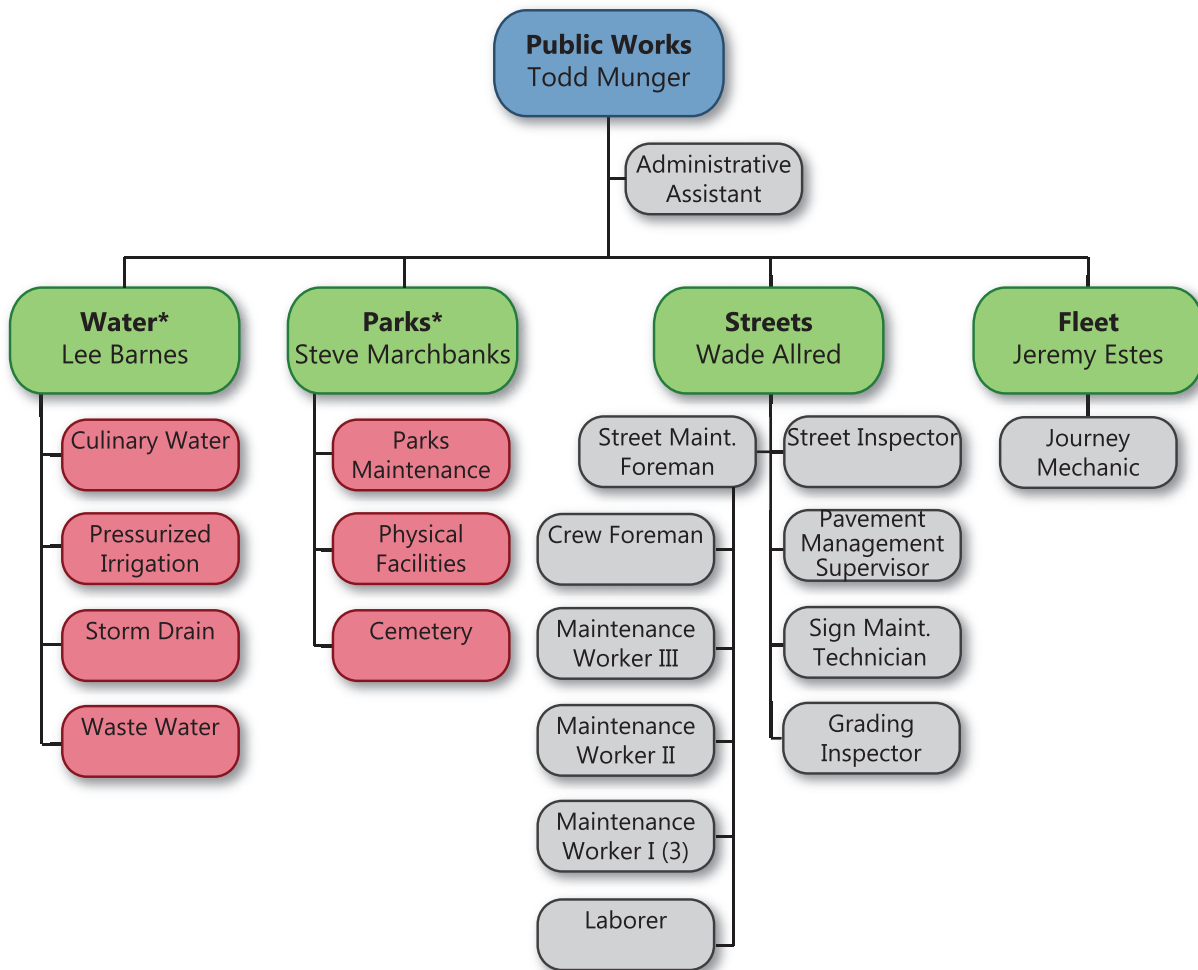


Fee Information

Building & Permitting

Department 58	Approved FY 2011	Approved FY 2012	Approved FY 2013	Proposed FY 2014
Special Event Permit Base	\$80	\$80	\$80	\$20
+ Police Service/officer (2 min)/hour	\$50	\$50	\$50	\$50
+ Fire & EMS/hour	\$80	\$80		
+ Fire & EMS/person/hour		\$50	\$50	\$50
+ /ambulance or brush truck/event		\$100	\$100	\$100
+ /engine or tower/event		\$200	\$200	\$200
+ Street Service/hour	\$25	\$25	\$25	\$25
+ Park Service/hour	\$25	\$25	\$25	\$25
Building Permits (established by ICBO Building Standards):				
Total Valuation of \$1-\$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 \$100,000)	\$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	\$91.36	\$91.36	\$91.36
Second Floor	\$91.36	\$91.36	\$91.36	\$91.36
Unfinished Basement	\$22.84	\$22.84	\$22.84	\$22.84
Semi-Finished Basement	\$22.84	\$22.84	\$22.84	\$22.84
Finished Basement	\$45.68	\$45.68	\$45.68	\$45.68
Garage - wood frame	\$35.55	\$35.55	\$35.55	\$35.55
Garage - masonry	\$45.47	\$45.47	\$45.47	\$45.47
Open Carports	\$29.94	\$29.94	\$29.94	\$29.94
Temporary Power Setup	\$80	\$80	\$80	\$80

Public Works



*See page 136 for a detailed Water Division organization chart. See page 87 for a detailed Parks Division organization chart.

Department Description

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

The Water Division administers four of the City's enterprise operations: (1) Storm Drain, (2) Culinary Water, (3) Pressurized Irrigation (PI), and (4) Waste Water. The Division 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. Details for the funding of the water enterprise funds can be found on page 137.

The Parks 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 Streets Division is responsible for the and the repair of streets, sidewalks, 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 161.

Department Mission

The mission of the Public Works Department is to maintain a high quality of life for Lehi residents by providing quality services 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.

Policies and Objectives

Public Works Administration

- Implement, in conjunction with the Water, Streets, Parks and Fleet Divisions, all storm water pollution prevention goals as outlined in the City's new UPDES permit application.
- Maintain a sustainable public works infrastructure through appropriate operations and maintenance procedures, strategic development and review of all construction requests, and conducting professional inspections.

Water Division

- Promote public education of water use and conservation, irrigation system winterization, and hazards of thermal expansion within the home.
- Maintain state and federal certifications and compliance in water sampling and waste water operation.
- Negotiate the rights for the Spring with Alpine City to acquire complete Spring ownership.
- Relocate Spring chlorination/turbidity monitoring facilities within Lehi City boundaries.
- Equip and construct well house facilities to meet state standards and guidelines for the Gray Well.
- Implement treatment strategies to control and eliminate iron bacteria within the Jordan Narrow Well in order to regain use of the source.
- Continue to maintain accurate documentation of waste water facilities for safety compliance.
- TV inspect existing piping and manholes for repair.

Parks Division

- Develop and renovate parks in order to meet the goals and specifications outlined in the Parks Master Plan.
- Increase lighting to ensure safety of citizens inside City parks.
- Renovate parts of existing buildings in order to improve their aesthetics and safety.
- Upgrade lights, water heaters, and controls to meet requirements and improve efficiencies in buildings.
- Continue to define the Preventative Maintenance Program.
- Maintain a 4 rating or higher on the citizen satisfaction survey.
- Lift all sunken headstones and raise the level of detail in the cemetery.

Streets Division

- Continue to improve the professional environment within the division.
- Continue departmental training on equipment and cross training.
- Make minor changes to road encroachment permits to allow better protection for the City.
- Continue to research and find the best products for maintaining City streets.
- Start and maintain an aggressive slurry seal program for local streets.

Fleet Division

- Ensure that all vehicles are equipped with radios to allow communication between employees.
- Decrease the average total down time per vehicle.
- Improve the ratio of preventative maintenance care per vehicle to corrective maintenance care per vehicle.
- Continue to engage in continuing education and seek after additional certifications as they become available.
- Install a repeater to magnify the communication capabilities and allow communication lines between vehicles to reach nearly 100 percent of the City.

Three-year Accomplishments

Public Works Administration

- Initiated the reorganization of the Public Works Department, adding the Parks and Fleet Departments to the newly designed “Division” structure of the department.
- Maintained the Storm Water Management Plan, ADA Transition Plan, and the development and implementation of the Public Utility (water, streets and open space) infrastructures.
- Initiated the relocation of the Public Works Complex to the current Water Division site, to provide continuity, sustainability, and organizational capacity for all Public Works Divisions.

Water Division

- Instituted a new storm drain maintenance schedule.
- Updated and enforced Source Protection Plans (SSP) for each drinking water source.
- Distributed a “Consumer Confidence Report” (CCR) to each water user in the City’s distribution system.
- Added capacities to monitor spring runoff flows at the flood control dam in Highland.
- Implemented a hydrant flushing program to remove mainline sediment and clam removal after treatment.
- Reconstructed new building and piping to comply with Drinking Water Standards.
- Identified and installed pressure irrigation main up-sizing to accommodate the 2012 Hydrant Deficiency Project.
- Implemented pipe-sizing requirements for line extensions, as indicated in the Lehi City Wastewater Collection Systems Master Plan.
- Implemented an inspection and treatment plan through televised means for all new and existing sewer lines.
- Increased levels of service in controlling odors and grease build-up in wet wells. These site treatments have been operated and controlled within residential areas with zero complaints from surrounding residents.

Parks Division

- Assisted with design and installation of solar panels on the central roof area of the library.
- Renovated three homes to include, flooring, wall systems, plumbing, electrical and structural systems. Hired property management company to handle rentals.
- Initiated an “in-house” design/build process to decrease overhead and increase professionalism with staff.
- Initiated a Preventative Maintenance program for secondary power generation equipment, building elevators, and HVAC systems.
- Constructed an infant cemetery.
- Designed existing cemetery shop space into a fabrication shop with a layout table.

Streets Division

- Started using a new pre-mix slurry product on “high-profile” areas. Lehi is the first city in the valley to start this program.
- Again achieved goal to seal 25 percent of existing streets.
- Finished the entire Main Street project.
- Equipped all service vehicles with GPS units, with the assistance of the Fleet Department.
- Trained and certified 4 employees on heavy equipment operation.
- Starting the 4th year of recycling material in the City landfill, which will enable the landfill to remain open for at least an additional 10 years.

Fleet Division

- Completed a more accurate tracking system to track the data to monitor and improve down time and replacement schedules.
- Improved the ratio of preventive maintenance care per vehicle versus corrective maintenance care per vehicle and established a numerical measurement.
- Updated and implemented a more detailed Fleet Replacement Plan.
- Implemented an on-call process to take care of vehicle problems after hours.

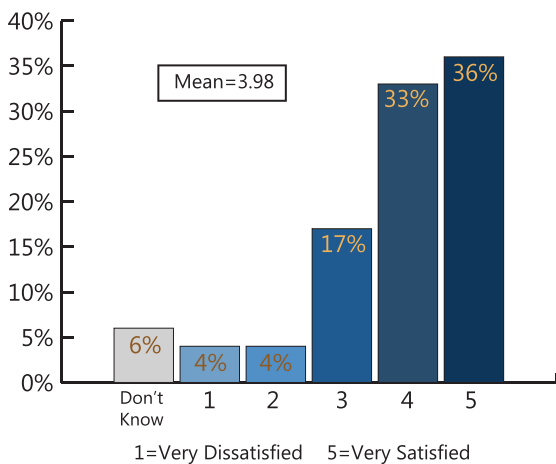
Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Public Works Administration				
Completed Citizen Request Forms	70%	NA	85%	100%
Work Orders Completed	905	1,204	2,350	2,500
Educational seminars attended			4	4
Meetings Attended	234	263	272	300
Road Closures Facilitated	19	33	25	35
Road Cuts Facilitated	97	112	137	150
Water Division				
Culinary Water				
Gallons Used to Billed	91%	84%	73%	85%
Service Connections per FTE	1,385	1,446	1,520	1,585
Total Leaks in Culinary System	56	51	32	22
Emergency Service Calls per FTE	19	26	22	20
Pressurized Irrigation				
Gallons Used (in millions) per 1,000 Capita	68.70	62.81	82.11	80.00
Total Leaks in Pressurized Irrigation System	120	58	33	30
Emergency Service Calls per FTE	71	108	79	70
Emergency Service Call Resolution (Avg Hours)	1.49	1.84	1.70	1.50
Storm Drain				
Catch Basins Cleaned	40%	25%	34%	40%
Storm Drains Cleaned	20%	10%	75%	40%
Emergency Service Calls per FTE	12	6	2.33	3.00
Emergency Service Call Resolution (Avg Hours)	2.06	4.50	2.59	2.00
Waste Water				
Sewer Mains (in miles) per 1,000 Capita	4.18	4.02	4.08	4.50
Sewer Mains Cleaned (yearly)	65%	70%	67%	75%
Sewer Backups per Year	0	0	0	0
Emergency Service Calls per FTE	9	4	8.25	5
Total Infiltrations in Sewer System	20	28	58	30
Parks Division				
Park Space Developed	41.4%	43.1%	43.1%	45.2%
Parks/Open Space/Grounds Maintenance:				
Detention Basins Hours / Week / Acre	1.44	1.48	1.24	1.30
Building Grounds Hours / Week / Acre	0.98	0.98	1.65	1.50
Large Open Space Hours / Week / Acre	0.54	0.56	0.56	0.50
Sports Fields Hours / Week / Acre	0.39	0.29	0.29	.30
Total Building Square Footage per FTE	31,276	29,738	32,393	32,500
Cemetery				
Total Acres Maintained per FTE	10.46	16.22	16.22	16.22
Total Occupied Gravesites Maintained per FTE	1833	2883	2973	3000
Total Gravesites Maintained per FTE			9592	9592
Gravesites Occupied	43.7%	30.1%	31.0%	32.0%
Gravesites Sold			28.0%	30.0%
Gravesites Available			37.0%	34.0%

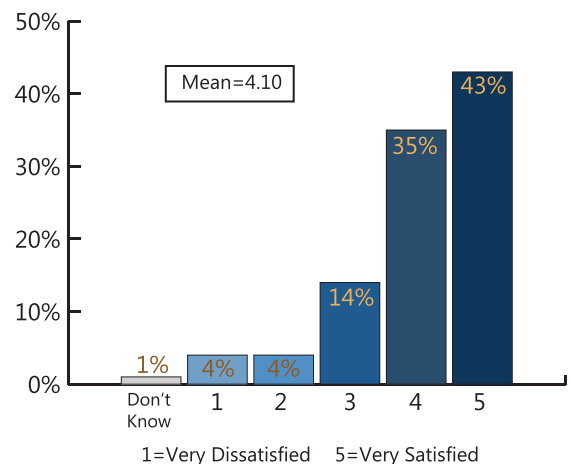
Performance Measures & Analysis (cont.)

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Gravesites not occupied and unavailable			4.0%	4.0%
Streets Division				
Lane Miles per FTE	31.3	32.6	32.9	33
Training Hours Completed per FTE	2.2	2.5	4.36	3
Curb/Walk Additions (Linear Feet)	-	-	4,500	
Road Maintained (Miles)	-	-	80	
Asphalt Overlay (Square Feet)	-	-	84,920	85,000
Crack Seal Repair (Dollars)	-	-	\$130,000	\$130,000
Fleet Division				
Total Number of Vehicles per FTE	92	94	111	115
Ratio of Work Orders are PM : CM	1.38 : 1	1.30:1	1.5:1	1.5:1
Average Down-Time per W. O. (in Hours)	1.8	1.7	2.5	2.0

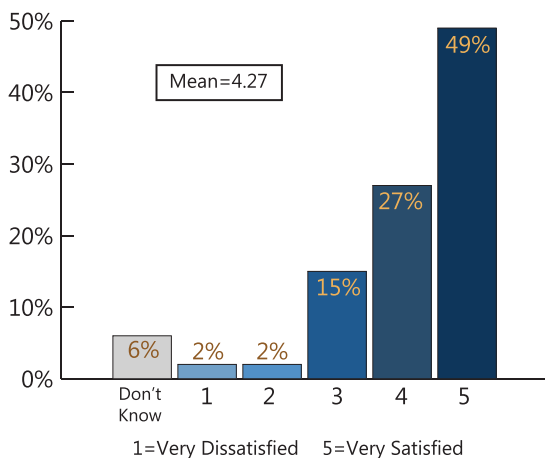
**FY 2012 Citizen Satisfaction Survey:
Satisfaction Level with Storm Water Drainage**



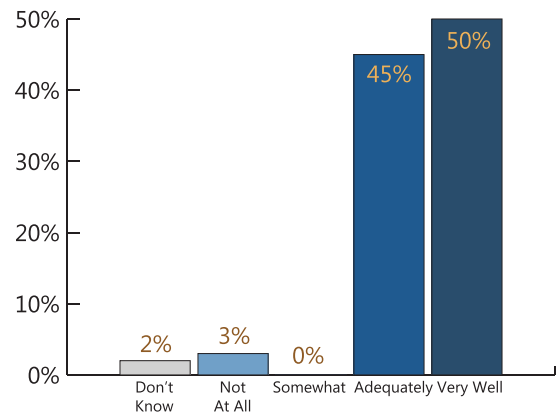
**FY 2012 Citizen Satisfaction Survey:
Satisfaction Level with Culinary Water Services**

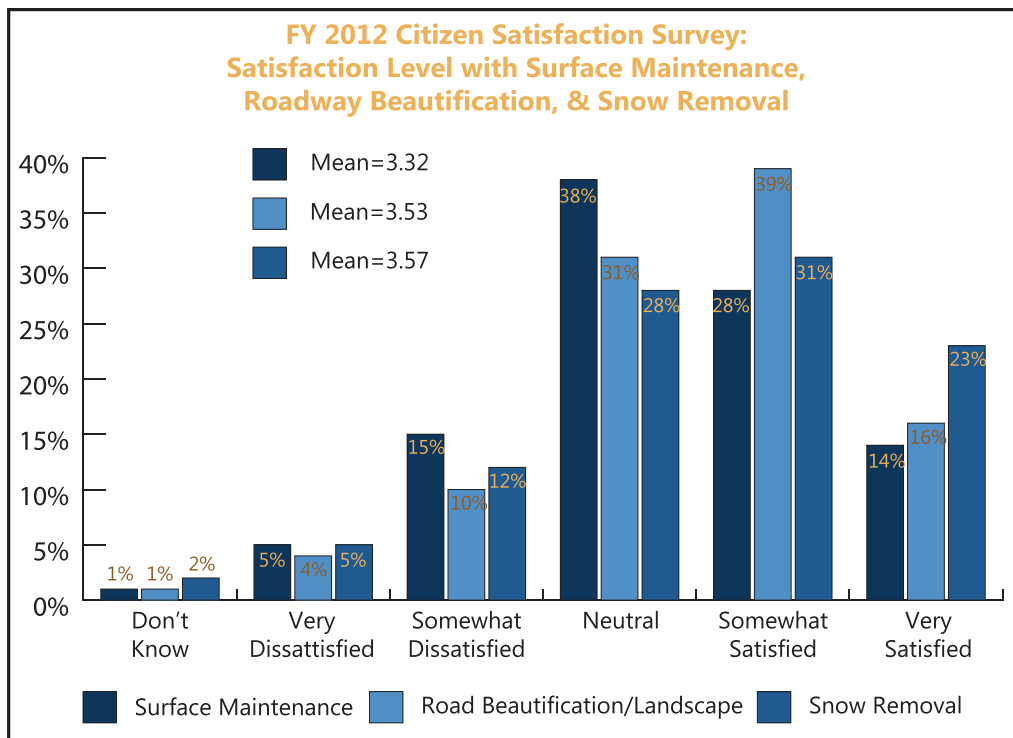


**FY 2012 Citizen Satisfaction Survey:
Satisfaction Level with Pressurized Irrigation Services**



**FY 2012 Citizen Satisfaction Survey:
How Well Are the Parks Maintained?**





Staffing Information

Public Works

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Public Works Administration (62)					
Full-Time:					
Public Works Director	23	1.00	1.00	1.00	1.00
Administrative Assistant	11	1.00	1.00	1.00	1.00
Culinary Water (51)					
Full-Time:					
Water Systems Superintendent	20	1.00	1.00	1.00	1.00
Asst. Water Syst. Superintendent	17	1.00	1.00	1.00	1.00
Water Sampling Technician	14	1.00	1.00	1.00	1.00
Culinary Water System Lead	14	1.00	1.00	1.00	1.00
Water Meter Lead Worker	14	1.00	1.00	1.00	1.00
Culinary Water Operator III	12	1.00	1.00	1.00	1.00
Water Meter Technician	11	1.00	1.00	1.00	1.00
Culinary Water Operator I	10	1.00	1.00	1.00	1.00
Secretary	9	1.00	1.00	1.00	1.00
Pressurized Irrigation (55)					
Full-Time:					
PI Lead/Inspector	14	1.00	1.00	1.00	1.00
PI Operator IV	13	1.00	1.00	1.00	1.00
PI Operator III	12	1.00	1.00	1.00	1.00
PI/Culinary Operator I	10	1.00	1.00	1.00	1.00
Hydrant/Valve Technician	10	1.00	1.00	1.00	2.00
Blue Stakes Technician	10	1.00	1.00	1.00	1.00

Staffing Information (cont.)

Public Works

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Storm Drain (57)					
Full-Time:					
Drainage System Lead Operator	14	1.00	1.00	1.00	1.00
Drainage System Operator II	11	1.00	1.00	1.00	1.00
Drainage System Operator I	10	1.00	1.00	1.00	1.00
Waste Water (52)					
Full-Time:					
Wastewater System Lead Worker	14	1.00	1.00	1.00	1.00
Wastewater System Operator III	12	1.00	1.00	1.00	1.00
Wastewater System Operator II	11	2.00	2.00	2.00	2.00
Parks (64)					
Full-Time:					
Parks/Building Manager	18	1.00	1.00	1.00	1.00
Parks Crew Foreman	15	1.00	1.00	1.00	1.00
Cemetery Sexton	15	1.00	1.00	1.00	1.00
Cemetery Worker II	14	1.00	1.00	1.00	1.00
Maintenance Lead Worker	13	1.00	1.00	1.00	1.00
Parks Lead Worker	13	1.00	1.00	1.00	1.00
Building Maintenance Lead Worker	13	1.00	1.00	1.00	1.00
Electrical/HVAC Worker II	11	-	-	1.00	1.00
Maintenance Worker II	11	1.00	1.00	1.00	1.00
Parks Worker II	11	1.00	1.00	1.00	1.00
Maintenance Worker I	10	1.00	1.00	1.00	1.00
Cemetery Worker I	10	1.00	1.00	1.00	1.00
Parks Worker I	10	1.00	1.00	1.00	1.00
Part-time Benefited:					
Secretary		0.50	0.50	0.50	0.50
Custodian (2)		1.00	1.00	1.00	1.00
Seasonal/Temporary:					
Laborer		9.07	7.50	7.50	7.50
Streets (61)					
Full-Time:					
Street Superintendent	18	1.00	1.00	1.00	1.00
Street Maintenance Foreman	15	1.00	1.00	1.00	1.00
Pavement Mgmt. Supervisor	15	1.00	1.00	1.00	1.00
Street Inspector	14	**2.00	**2.00	**2.00	1.00
Crew Foreman	13	-	-	-	1.00
Sign Maintenance Technician	13	1.00	1.00	1.00	1.00
Grading Inspector	12	1.00	1.00	1.00	1.00
Street Maintenance Worker III	12	2.00	2.00	2.00	1.00
Street Maintenance Worker II	11	1.00	1.00	1.00	1.00
Street Maintenance Worker I	10	3.00	3.00	3.00	3.00
Seasonal/Temporary:					
Laborer		0.75	0.75	0.75	0.75

Staffing Information (cont.)

Public Works

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Fleet (64)					
Full-Time:					
Fleet Supervisor	16	1.00	1.00	1.00	1.00
Part-Time Non-benefited:					
Apprentice Mechanic		0.96	0.90	0.90	0.90
Total FTEs		62.28	60.65	61.65	61.65

** Funded, but unfilled position.

Budget Information

Public Works Administration

Department 62	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$166,484	\$152,241	\$183,000	\$145,094
13 Employee Benefits	53,560	49,919	74,150	68,417
23 Travel & Training	100	1,033	750	2,000
24 Office Supplies	1,592	984	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	1,721	1,292	-	-
28 Equipment Maintenance	3,500	-	500	500
29 Risk Mgmt Fund Charges	1,500	1,500	1,500	1,500
31 Professional & Technical	169	846	2,500	2,500
45 Miscellaneous	50	233	-	-
Total Expenditures	\$238,676	\$218,048	\$275,000	\$232,611



Budget Information

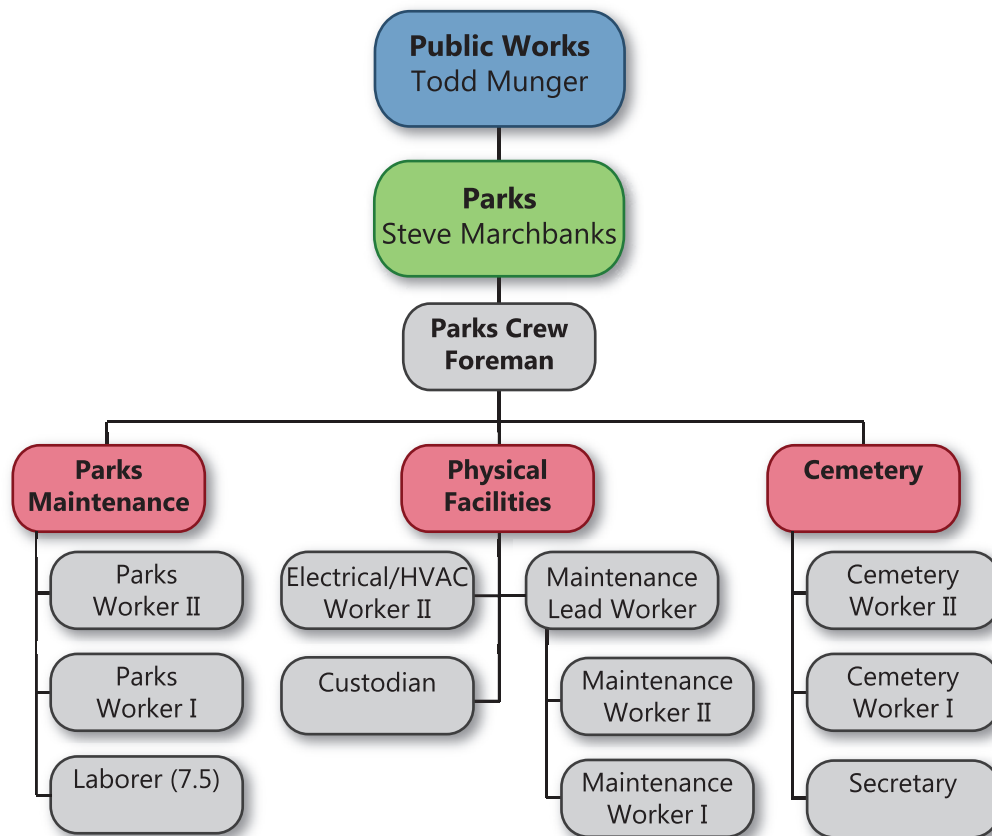
Streets

Department 61	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$456,061	\$550,899	\$601,738	\$570,650
11 Overtime	35,145	42,140	35,000	35,000
13 Employee Benefits	202,457	262,394	276,678	311,925
14 Uniforms	2,250	5,973	4,000	4,000
21 Books, Subscriptions, Memberships	-	-	200	200
23 Travel & Training	5,506	6,040	6,240	6,240
24 Office Supplies	2,589	4,935	5,500	5,500
25 Fleet Fund Charges	45,000	45,000	45,000	45,000
27 Utilities	8,586	8,134	-	-
28 Equipment Maintenance	8,391	11,724	7,500	7,500
29 Risk Mgmt Fund Charges	10,000	10,000	10,000	10,000
30 Electricity - Lehi City Power	2,440	2,304	-	-
31 Professional & Technical	21,700	3,187	12,694	12,694
31-101 Striping	53,061	-	-	-
32 IT Fund Charges	8,000	8,000	8,000	8,000
40 Safety	-	504	-	-
45 Department Supplies	17,140	17,140	14,922	14,922
47 Maintenance	446	594	-	-
47-010 Street Signs	33,932	24,991	-	-
47-020 Traffic Signal Maintenance	1,665	2,274	-	-
48 Equipment Rental Lease	4,660	6,680	10,000	10,000
49 Landfill Closure/Post-closure	2,277	324	5,000	2,500
54 Capital Outlay	5,216	-	-	-
Total Expenditures	\$926,523	\$1,013,237	\$1,042,472	\$1,044,131

Fee Information

Streets

Department 61	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
Road Cut Administration	\$100	\$100	\$100	\$100
Asphalt, concrete Removal & Repair				
Minimum base refundable fees:				\$2,000
Charge per sq ft for area >200 sq. ft.				\$10
Charge per sq ft for sidewalk				\$20
Charge per linear ft. of curb				\$20
Impact Fee:				
Residential/unit	\$1,513	\$1,435	\$1,435	\$1,435
Industrial/building sq. ft.	\$0.21	\$0.20	\$0.20	\$0.20
Residential/unit	\$1.04	\$0.988	\$0.988	\$0.988



Budget Information

Parks

Department 64	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$639,027	\$739,611	\$860,132	\$893,420
11 Overtime	17,810	5,407	20,000	20,000
13 Employee Benefits	183,509	239,918	221,553	304,480
14 Uniforms	2,934	3,008	3,030	3,030
23 Travel & Training	2,929	3,562	5,000	5,000
24 Office Supplies	1,297	484	2,000	2,000
25 Fleet Fund Charges	25,000	25,000	25,000	25,000
26 Buildings & Grounds	57,578	55,420	50,000	75,000
27 Utilities	8,457	8,043	7,500	7,500
28 Equipment Maintenance	32,328	17,084	30,000	30,000
29 Risk Mgmt Fund Charges	5,461	5,000	5,000	5,000
30 Electricity - Lehi City Power	15,588	20,475	10,000	10,000
31 Professional & Technical	2,255	3,202	5,000	5,000
32 IT Fund Charges	6,000	6,000	6,000	6,000
38 Tree Trimming	10,060	7,132	20,000	20,000
40 Safety	-	2,616	-	-
45 Purchase of Trees	-	1,829	11,000	11,000
46 Miscellaneous	4,113	2,843	4,000	4,000
48 Park Maintenance	54,200	54,435	50,000	75,000
54 Capital Outlay	84,717	115,962	124,000	-
Total Expenditures	\$1,153,263	\$1,317,031	\$1,459,215	\$1,501,429

Budget Information

Physical Facilities

Department 51	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$218,788	\$219,633	\$222,443	\$155,645
11 Overtime	10,904	6,608	-	-
13 Employee Benefits	97,556	70,643	80,022	72,648
14 Uniforms	2,428	2,371	2,400	2,400
24 Office Supplies	1,847	346	-	-
25 Fleet Fund Charges	334	10,000	1,500	1,500
26 Buildings & Grounds	10,000	127,241	10,000	10,000
27 Utilities	119,054	3,677	125,000	125,000
28 Equipment Maintenance	5,586	7,654	3,500	3,500
30 Electricity - Lehi City Power	15,935	-	13,000	13,000
32 Risk Mgmt Fund Charges	2,500	2,500	2,500	2,500
45 Building Beautification	3,043	9,102	10,000	10,000
46 Miscellaneous	5,152	1,691	2,500	2,500
54 Capital Outlay	20,639	26,450	15,000	-
Total Expenditures	\$513,766	\$487,916	\$487,865	\$398,693

Budget Information

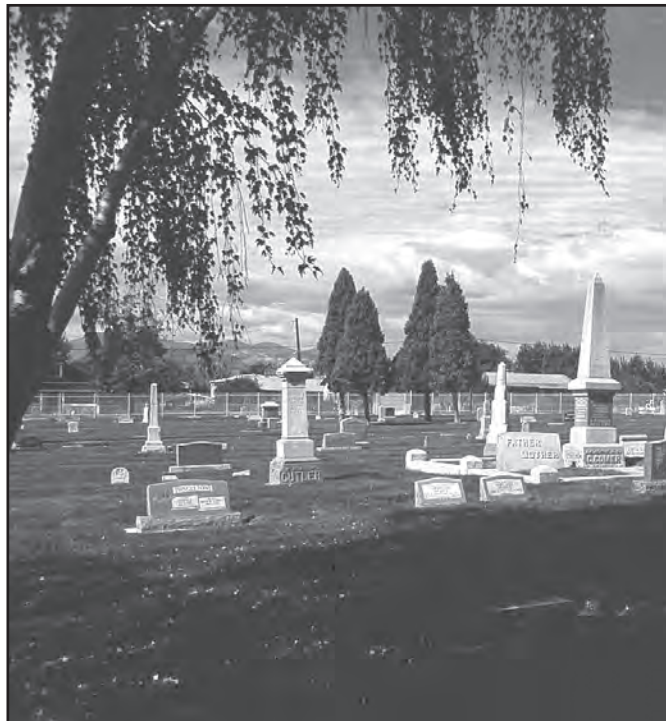
Cemetery

Department 76	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$87,106	\$88,693	\$116,908	\$167,419
11 Overtime	5,164	5,801	3,500	3,500
13 Employee Benefits	71,391	37,178	58,975	96,722
14 Uniforms	1,442	981	1,000	1,000
21 Newspaper Expense	311	-	357	357
24 Office Supplies	192	827	500	500
25 Fleet Fund Charges	10,000	10,000	10,000	10,000
26 Cemetery Maintenance	12,482	18,359	16,000	16,000
27 Utilities	5,887	7,198	6,200	6,200
28 Equipment Maintenance	11,539	15,986	16,000	16,000
29 Risk Mgmt Fund Charges	2,000	2,000	2,000	2,000
30 Electricity - Lehi City Power	651	1,174	500	500
31 Professional & Technical	6,562	4,566	5,000	5,000
32 IT Fund Charges	4,000	4,000	4,000	4,000
40 Safety	26	1,359	-	-
45 Purchase of Trees	282	542	1,000	1,000
53 Miscellaneous	4,533	4,156	5,000	5,000
54 Capital Outlay	-	41,659	45,000	-
Total Expenditures	\$223,568	\$244,479	\$291,940	\$335,197

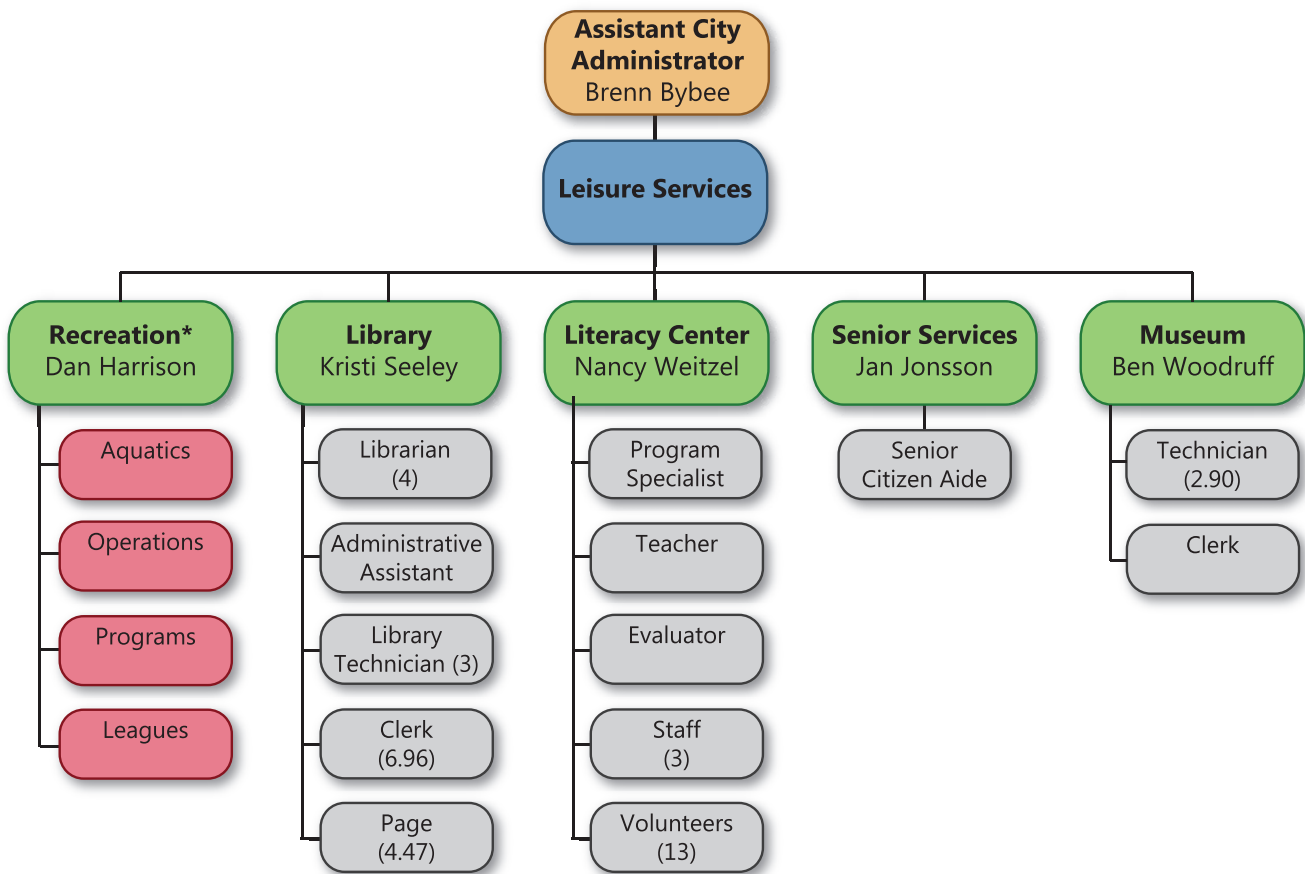
Fee Information

Cemetery

Department 61	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
Spaces				
Resident	\$450	\$450	\$550	\$550
Non-Resident	\$900	\$900	\$1,100	\$1,100
Perpetual Care (all 8-space lots sold before 1950)	\$425	\$425	\$425	\$425
Title/Certificate Transfer	\$25	\$25	\$50	\$50
Headstone Setting				
Resident	\$35	\$35	\$35	\$35
Non-Resident	\$35	\$35	\$35	\$35
Disinterment				
With a standard vault	\$800	\$800	\$800	\$1,000
Without a vault	\$1,200	\$1,200	\$1,200	\$1,400
With an air-sealed vault	\$1,200	\$1,200	\$1,200	\$1,400
Interment				
+ on Saturdays and Holidays	\$250	\$250	\$250	\$250
Adult				
Resident	\$250	\$250	\$350	\$350
Non-Resident	\$500	\$500	\$700	\$700
Infant				
Resident	\$200	\$200	\$250	\$200
Non-Resident	\$300	\$300	\$300	\$300
Cremation				
Resident	\$200	\$200	\$200	\$200
Non-Resident	\$300	\$300	\$300	\$300



Leisure Services



*A complete organization chart for the Recreation Division is found on page 126.

Department Description

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

The Recreation Division is responsible for running the Legacy Center (the City's recreation center), recreational activities, and aquatic activities for all youth and adults in the community who wish to participate. It is the Recreation Division's duty to provide these activities at the lowest possible cost to all participants. The Recreation Division, with the accompanying outdoor pool, is funded through a Special Revenue Fund. See pages 126-133 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 on a personal level at no cost to people of all ages.

The Senior Services Division is designed to offer social activities, exercise equipment, and health clinics for senior citizens in the Lehi community. The Division also provides daily lunches for seniors at a reduced cost.

The Museum Division is responsible for managing the John Hutchings Museum of Natural History, which was founded in 1955 by John and Eunice Hutchings. Lehi City supports the Museum Division by donating staff and building space. The Museum Division is funded through an enterprise fund. For detailed information regarding the Museum Enterprise Fund see page 156.

Department Mission

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.

Policies & Objectives

Recreation Division

- Find ways to address increasing needs for gym space for recreation programs.
- Replace all counter tops in the facility.
- Add a backup generator to sustain the facility during an emergency.
- Address storage issues for equipment in the facility.

Library Division

- Continue to build a quality e-book and e-audiobook collection.
- Continue to improve the RFID project by adding a second automatic check-in unit.
- Continue to increase the total holdings of the library to meet increasing public demand.
- Separate the library from Eagle Mountain and Saratoga Springs in order to provide better services to patrons.

Literacy Center Division

- Provide instruction to parents that will assist them in teaching their children reading and math skills.
- Increase the efficiency and compatibility of staff and volunteers through in-service meetings and trainings.

Senior Services Division

- Continue to increase attendance at the Senior Center.
- Update monthly activities on the new City website.
- Schedule and prepare for annual flu clinic.
- Continue sponsoring AARP Driving Class for Seniors.

Museum Division

- Increase museum attendance at a sustainable level.
- Increase revenue-generating events that draw new guests, satisfy existing museum patrons, and set a standard for sustainable expansion in future years.
- Bring existing exhibits and cases in line with current acceptable museum standards.
- Develop and implement a new legal agreement between Lehi City and the Hutchings Museum Board of Directors.

Three-year Accomplishments

Recreation Division

- Added a UV system to the hot tub.
- Replaced the worst of concrete slide tower stairs. Left those that were still in good shape.
- Replaced all of the insulation in the original upstairs section of the Legacy Center with acoustical panels and painted areas of the metal decking that are left exposed.
- Added a new liner on original upstairs section of the Legacy Center roof, which included R19 value insulation. This solved the issue of water condensing on the bottom of the roof deck.
- Updated the Legacy Center Aquatics facility to be compliant with the new ADA requirements that went into effect in Spring 2012.

- Converted the area that the City was leasing to an outside physical therapist into a small cycling room. This conversion allowed for additional class space.

Library Division

- Incorporated a self-checkout system to help facilitate quicker service to patrons.
- RFID-tagged library materials for increasing security of collection and improved patron service.
- Implemented reciprocal borrowing agreement with other libraries across Utah County.
- Implemented a new library system (Siridynix Symphony) and new card catalog.

Literacy Center Division

- Increased student book club attendance by 50 percent and added 200 new books to collection.
- Improved Early Reading Program and Transitional Reading Program to strengthen the instruction of basic reading and decoding skills.
- Doubled student attendance.

Senior Services Division

- Began working with AARP to sponsor refresher Driving Class for Seniors.
- Worked with HIVE to provide an area for their weekly meetings.
- Worked with Utah County Health Department to sponsor annual flu clinic for senior citizens and the greater community.
- Worked with Utah Valley University Nursing Program to hold several health fairs during the year.
- Worked with several home health/hospice organizations to schedule weekly mini health clinics.



Lehi residents enjoy a museum Birds of Prey show.

Museum Division

- Increased museum attendance from both scheduled school visits and the general public.
- Developed new public events and programs specifically catered to age groups and demographics that historically have not attended the museum.
- Qualified for multiple new grants to aid in programs, archiving, building improvement, etc.

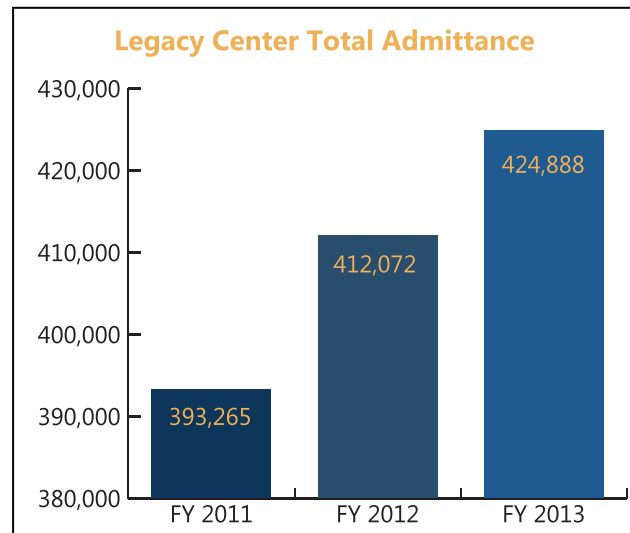
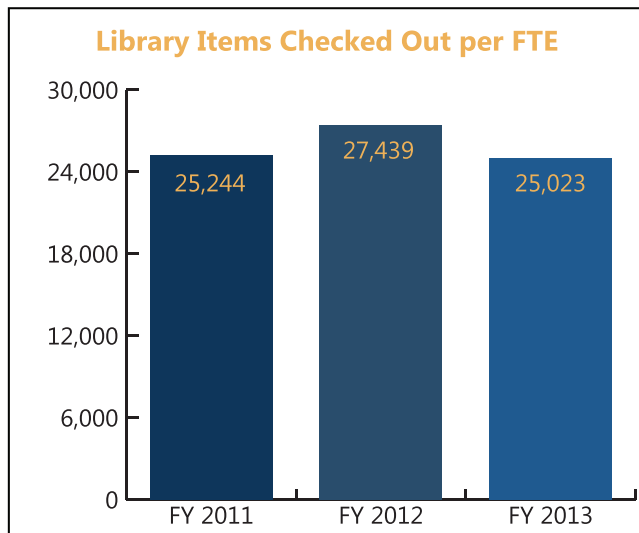
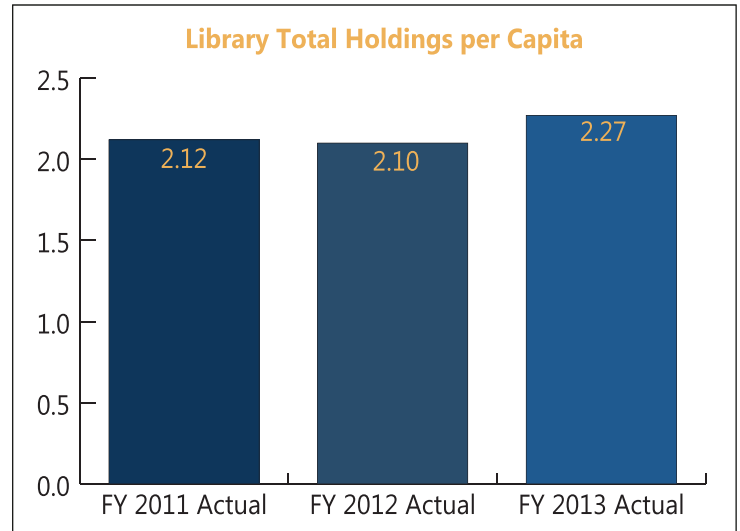
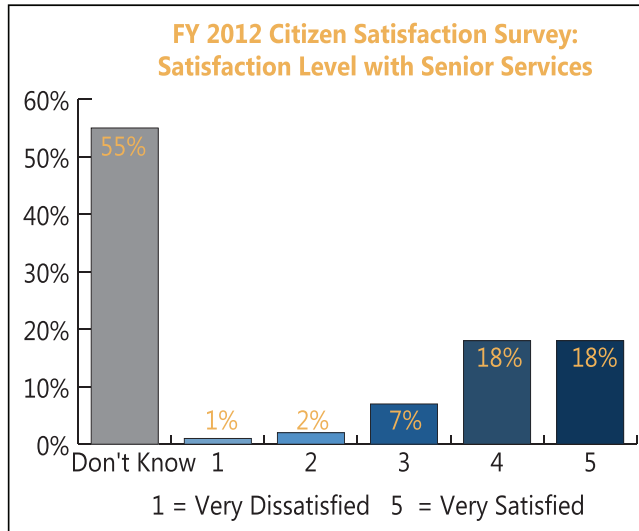


Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Recreation Division				
Legacy Center				
Total Admittance	393,265	412,072	424,888	430,000
% of Population w/ Memberships	20%	19%	21%	22%
Total # of Programs Offered	75	72	71	74
Average # of Participants / Program	300	315	342	348
Serious Injuries (911 Call/Hospital)	10	11	14	11
Health Department Survey Score	100%	100%	100%	100%
Outdoor Pool				
Total Season Passes Sold	338	162	218	240
Average # of Participants / Program	-	28	54	60
Total # of Participants in Programs	-	84	215	240
Total # of Programs Offered	3	3	4	4
Serious Injuries (911 Call/Hospital)	3	2	1	2
Health Department Survey Score	100%	100%	100%	100%
Library Division				
Total Holdings per Capita	2.12	2.10	2.27	2.41
Card Holders per 1,000 Capita	48%	36%	41%	43%
Items Checked Out per FTE	25,244	27,439	25,023	26,483
Program Attendance per FTE	1,862	1,910	1,679	1,696
2012 Citizen Satisfaction Survey				
Overall Satisfaction (out of 5)	-	4.12	-	4.15
Literacy Center Division				
Participants per FTE/Volunteer	247	475		
2012 Citizen Satisfaction Survey				
Overall Satisfaction (out of 5)	-	4.41	-	4.50
Very Satisfied (5)	-	42%	-	46%
Somewhat Satisfied (4)	-	26%	-	25%
Neutral (3)	-	6%	-	5%
Somewhat Dissatisfied (2)	-	1%	-	0%
Very Dissatisfied (1)	-	1%	-	0%
Don't Know	-	24%	-	24%
Senior Services Division				
Lunches Served per FTE	5,432	3,996	5,187	5,250
Average Attendance per Day per FTE	35	36	32	35
2012 Citizen Satisfaction Survey				
Overall Satisfaction (out of 5)	-	4.13	-	4.25
Very Satisfied (5)	-	18%	-	26%
Somewhat Satisfied (4)	-	18%	-	18%
Neutral (3)	-	7%	-	5%
Somewhat Dissatisfied (2)	-	2%	-	0%
Very Dissatisfied (1)	-	1%	-	0%
Don't Know	-	55%	-	55%

Performance Measures & Analysis (cont.)

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Museum Division				
Total # of Public Events per FTE	2.6	2.4	4.1	4.0
Total # of Exhibits per FTE	1.8	1.7	3.4	5.0
Total # of School Tours per FTE	24.6	23.2	23.4	21.3



Staffing Information

Leisure Services

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Recreation Division (21 & 22)					
Full-Time:					
Recreation/Legacy Ctr. Manager	20	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Aquatics	15	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Operations	14	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Programs	14	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Leagues	14	1.00	1.00	1.00	1.00
Recreation Supervisor	12	-	1.00	1.00	1.00
Part-Time Non-Benefited:					
Membership Secretary		0.84	0.78	0.78	0.84
Administrative Assistant		0.48	0.49	0.49	0.55
Fitness Director		0.32	0.31	0.31	0.30
Fitness Instructor		1.91	2.60	2.60	2.10
Kids Fitness Instructor Assistant		0.19	0.19	0.19	0.21
Slim to Win		-	-	-	0.08
LC Pool Maintenance		1.24	1.12	1.12	1.96
LC Pool Assistant Pool Manager		2.81	2.71	2.71	3.05
LC Lifeguard Head		2.61	2.58	2.58	2.98
LC Lifeguard		13.90	14.15	14.15	13.67
LC Lifeguard Instructor		0.11	0.16	0.13	0.14
USA Head Swim Coach		0.12	0.11	0.11	0.30
USA Swim Coach		0.36	0.31	0.31	0.78
Head Swim Coach		0.09	0.08	0.08	0.08
Swim Coach		0.29	0.35	0.35	0.43
WSI Coordinator		0.08	0.12	0.12	0.17
WSI (Swim Lesson Instructor)		1.63	1.66	1.66	1.70
Private Swim Lesson Instructor		0.29	0.28	0.28	0.34
Building Manager		1.27	1.24	1.24	1.32
Center Court Manager		0.83	0.83	0.83	0.78
Center Court Personnel		3.18	3.22	3.22	3.24
Outdoor Concession Manager		0.32	0.32	0.32	0.21
Outdoor Concession Site Supervisor.		0.20	0.20	0.20	0.21
Outdoor Concessions		0.54	0.54	0.54	0.83
Front Desk Head Manager		0.50	0.49	0.49	0.51
Front Desk Manager		2.75	2.67	2.67	3.02
Front Desk Staff		5.35	5.33	5.33	5.02
Preschool Head		0.53	0.52	0.52	0.38
Preschool Teacher		0.48	0.47	0.47	0.53
Preschool Assistant		0.51	0.48	0.48	0.67
Day Care Manager		0.34	0.32	0.32	0.40
Day Care Staff		1.13	1.14	1.14	1.08
Program Coordinator		0.87	0.90	0.90	0.77
Head Cheer		0.03	0.03	0.03	0.01
Cheer Instructor		0.20	0.20	0.20	0.07

Staffing Information (cont.)

Leisure Services

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Head Dance		0.11	0.09	0.09	0.15
Dance Instructor		0.36	0.32	0.32	0.25
Other Instructors		0.01	0.01	0.01	0.06
Martial Arts		0.12	0.13	0.13	0.01
Registration Manager		0.86	0.86	0.86	1.00
Registration Staff		2.10	2.08	2.08	2.43
Rock Wall Attendant		0.44	0.43	0.43	0.46
Itty Bitty		-	0.21	0.21	0.58
League Supervisor		1.45	0.94	0.94	1.88
Official		-	-	-	2.93
Scorekeeper		-	-	-	1.11
Site Supervisor		-	-	-	1.14
Sports Instructor		-	-	0.27	.028
Gymnastic Head Instructor		0.66	0.71	0.71	0.83
Gymnastic Instructor		4.63	4.69	4.69	3.80
Gymnastic Instructor Aid		0.68	0.61	0.61	1.11
Private Gymnastic Instructor		-	-	-	0.02
Gymnastic Trade Supervisor		0.25	0.23	0.23	0.27
Gymnastic Trade Head Supervisor		0.18	0.19	0.19	0.15
OD Pool Maintenance		0.27	0.27	0.27	0.30
OD Pool Manager		0.29	0.29	0.29	0.57
OD Pool Cashier		0.46	0.46	0.46	0.51
OD Lifeguard		3.22	2.70	2.70	3.43
OD Swim Coach		0.12	0.12	0.12	0.00
Library Division (74)					
Full-Time:					
Library Director	20	1.00	1.00	1.00	1.00
Librarian	12	0.90	0.90	4.00	4.00
Administrative Assistant	9	0.90	0.90	1.00	1.00
Library Technician	7	6.00	6.00	3.00	3.00
Part-Time Non-Benefited:					
Clerk		6.17	6.15	6.96	6.96
Page		3.36	3.35	4.47	4.47
Literacy Center Division (75)					
Full-Time:					
Literacy Center Manager	14	1.00	1.00	1.00	1.00
Program Specialist	12	-	-	-	1.00
Part-Time Non-Benefited:					
Teacher		0.98	0.75	0.75	0.75
Evaluator		0.23	0.50	0.50	0.50
Seasonal/Temporary:					
Staff		2.90	3.00	3.00	3.00

Staffing Information (cont.)

Leisure Services

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Senior Services Division (68)					
Full-Time:					
Senior Citizen Manager	14	1.00	1.00	1.00	1.00
Part-Time Non-Benefited:					
Senior Citizen Aide		1.00	1.00	1.00	1.00
Museum Division (56)					
Full-Time:					
Museum Manager	14	1.00	1.00	1.00	1.00
Part-Time Non-Benefited:					
Technician		2.72	3.00	3.00	2.90
Clerk		0.10	0.10	0.10	0.10
Total FTEs		96.77	97.89	100.26	110.28

Budget Information

Library Division

Department 74	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$434,180	\$455,112	\$487,262	\$542,239
11 Overtime	-	328	-	-
13 Employee Benefits	130,908	137,851	157,006	204,656
20 Video Collection Expense	11,115	11,119	-	-
21 Books	165,792	174,949	175,000	175,000
22 Subscriptions	11,665	4,656	10,000	10,000
23 Travel & Training	3,180	610	7,000	7,000
24 Office Supplies	33,765	38,657	20,000	20,000
25 Copier Maintenance	1,314	1,409	27,500	27,500
26 Buildings & Grounds	2,955	893	1,000	1,000
27 Utilities	6,885	4,794	10,000	10,000
28 Story Hour Expense	6,236	7,111	7,500	7,500
29 Risk Mgmt Fund Charges	5,000	5,000	5,000	5,000
30 Electricity - Lehi City Power	12,182	11,642	18,000	18,000
31 Professional & Technical	6,070	1,154	5,000	5,000
34 Book Repair	2,000	1,628	2,000	2,000
36 IT Fund Charges	50,000	50,000	50,000	50,000
45 Miscellaneous	8,230	2,383	8,000	8,000
54 Capital Outlay	24,673	55,413	27,153	-
Total Expenditures	\$916,150	\$964,709	\$1,017,421	\$1,092,895

Fee Information

Library Division

Department 74	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
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	\$5	\$5	\$3	\$3
Video Checkout / Week	\$1	\$1	\$1	\$1
Copies				
Letter Size	\$0.10	\$0.10	\$0.10	\$0.10
Legal Size	\$0.15	\$0.15	\$0.15	\$0.15
Opaque Projector Use / Hour	\$1	\$1	\$1	\$1
Inter-Library Loan	\$2	\$2	\$2	\$2
Internet Use				
Resident	Free	Free	Free	Free
Non-Resident / Hour	\$1	\$1	\$1	\$1
Fines				
Overdue Book / Day / Book	\$0.05	\$0.05	\$0.10	\$0.10
Inter-Library Overdue / Book / Day	\$1	\$1	\$1	\$1
Overdue Video / Day / Video	\$1	\$1	\$1	\$1
Extreme Overdue (60 Days) / Item	\$5	\$5	\$5	\$0
Collections	-	-	\$10	\$10
Minor Damage (In Some Cases / Page)	\$1-\$10	\$1-\$10	\$1-\$10	\$1-\$10
Major Damage (Not Repairable)	(Prorated Cost of Materials is Charged)			

Budget Information

Literacy Center Division

Department 75	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$113,071	\$108,710	\$129,124	\$190,706
13 Employee Benefits	20,670	20,806	26,866	38,455
22 Books & Subscriptions	987	280	500	500
23 Travel & Training	-	-	1,000	1,000
24 Office Supplies	3,815	5,189	3,500	3,500
27 Utilities	110	-	1,000	1,000
28 Equipment Maintenance	576	240	750	750
31 Professional & Technical	3,370	1,241	2,500	2,500
45 Miscellaneous	1,926	1,619	1,000	1,000
54 Capital Outlay	-	2,000	2,000	-
Total Expenditures	\$144,525	\$140,085	\$168,240	\$239,411

Budget Information

Senior Services Division

Department 68	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$84,620	\$81,572	\$88,893	\$90,730
13 Employee Benefits	19,477	19,558	21,743	28,982
23 Travel & Training	944	1,270	1,000	1,000
24 Office Supplies	1,487	2,753	1,500	1,500
25 Supplies & Maintenance	200	-	-	-
26 Buildings & Grounds	16,535	1,492	2,500	2,500
27 Utilities	501	335	2,000	2,000
30 Electricity - Lehi City Power	-	-	6,500	6,500
31 Professional & Technical	-	859	1,650	1,650
38 Meal Management	23,312	20,088	23,000	23,000
54 Capital Outlay	-	-	2,500	-
Total Expenditures	\$147,076	\$127,927	\$151,286	\$157,862

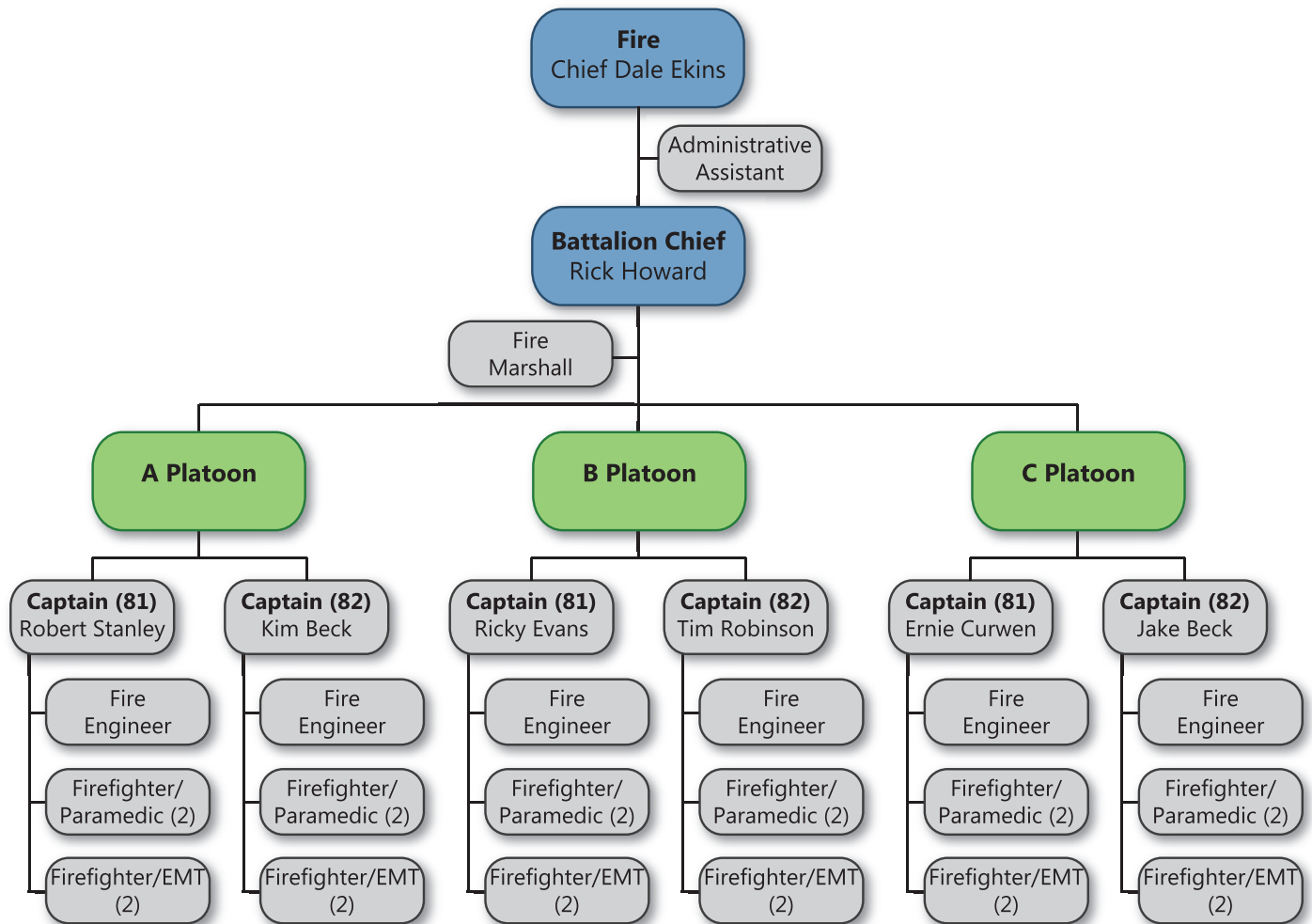
Fee Information

Senior Services Division

Department 68	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
Lunch (Est. by Mountainland Association of Governments)				
Over 60 (Suggested Donation)	\$2	\$2	\$2	\$2
+ For Salad	\$0.25	\$0.25	\$0.25	\$0.25
+ / Case of 24 of Ensure	\$20	\$20	\$20	\$20
Under 60	\$4.90	\$4.90	\$4.90	\$4.90
+ For Salad	\$0.65	\$0.65	\$0.75	\$0.75
Facility Rental				
Small Room Rental	-	-	\$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



Fire



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.

Department Mission

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.

Policies and Objectives

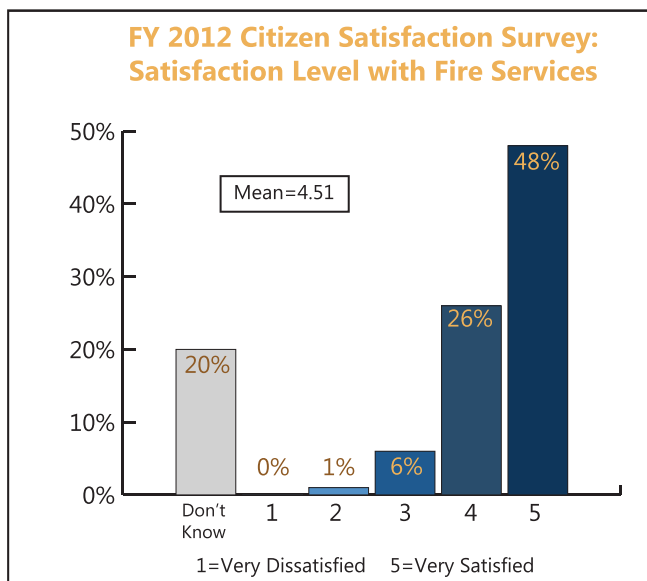
- Hire additional full-time paramedic/firefighters to become fully staffed, decrease the use of part-time employees, and become more self-sufficient.
- Provide funding to allow current full-time firefighters/AEMT to advance their EMS certification to paramedic.
- Locate site and budget for station site #83. Be prepared to proceed once the Mayor and City Council approve.
- Work toward wild land fire certifications to assist with local and non-local land-fire deployments.

Three-year Accomplishments

- Received initial certifications for the wild land firefighters and participated in 5-6 wild land fires in 2012.
- Continued to foster relationships with fire departments in the North Utah County Metro organization.
- Acted as the catalyst for the Utah County SRT (Special Response Team), which includes Provo, Orem, Pleasant Grove, and Lehi. This team is certified to respond to trench rescue, rope rescue, building collapse, swift water rescue, hazardous materials incidents and terrorism events.
- Initiated the “Therapeutic Hypothermia Protocol” to assist cardiac arrest patients by using cold water infusions to slow down the bodies system while it is transported to the nearest cath lab hospital. This is a relatively new procedure for paramedics in this area.

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
ISO Rating	5	5	5	5
Fire Response Time in Minutes (Avg.)	5	5	5.5	5.5
EMS Response in Minutes (Avg.)	4.75	4.5	5	5
Total Fire & EMS Calls per FTE	51	51	55.3	53.1
Total Hours of Firefighter Training	5,860	1,076	1,093	1,100
Number of Civilians Receiving Fire Safety Training	15,744	14,751	16,866	16,500
Primary Fire Inspections Conducted	562	618	570	600



Staffing Information

Fire

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Full-Time:					
Fire Chief	22	1.00	1.00	1.00	1.00
Battalion Chief	19	1.00	1.00	1.00	1.00
Fire Marshal	17	1.00	1.00	1.00	1.00
Fire Captain	17	6.00	6.00	6.00	6.00
Fire Engineer	14	6.00	6.00	6.00	6.00
Firefighter/Paramedic	14	3.00	3.00	3.00	5.00
Firefighter/EMT-I	13	12.00	12.00	12.00	12.00
Administrative Assistant	11	1.00	1.00	1.00	1.00
Part-timer Non-benefited:					
Firefighter/Paramedic		6.91	6.90	6.90	6.90
Firefighter/EMT-I		2.43	2.45	2.45	2.45
Total FTEs		40.34	40.35	40.35	42.35

Budget Information

Fire

Department 55	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Expenditures:				
10 Salaries & Wages	\$1,927,216	\$1,978,677	\$2,095,711	\$2,334,778
11 Overtime	50,071	63,511	60,000	60,000
13 Employee Benefits	760,826	766,262	847,192	966,238
14 Uniforms	43,258	33,395	48,430	48,430
21 Books, Subscriptions, Memberships	9,461	7,814	6,000	6,000
23 Travel & Training	26,956	31,455	38,110	38,110
24 Office Supplies	10,444	13,860	19,200	19,200
25 Fleet Fund Charges	100,000	100,000	100,000	100,000
26 Buildings & Grounds O&M	9,554	33,887	12,675	12,675
27 Utilities	33,634	30,194	32,000	32,000
29 Equipment Maintenance	70,725	58,095	50,000	50,000
30 Electricity - Lehi City Power	13,493	14,224	19,000	19,000
31 Professional & Technical	75,507	54,755	70,200	70,200
32 IT Fund Charges	10,000	10,000	20,000	20,000
33 Risk Mgmt Fund Charges	10,000	10,000	10,000	10,000
36 Education	10,670	16,958	20,000	20,000
37 Dispatch Fee	134,450	-	-	-
41 First Aid Supplies	33,253	45,982	35,950	35,950
46 Miscellaneous	24,834	27,170	25,830	25,830
54 Capital Outlay	82,539	84,978	109,804	28,450
55 Equipment Lease Payment	-	-	-	-
56 Fire Truck Purchase	-	-	-	-
Total Expenditures	\$3,436,891	\$3,381,217	\$3,620,102	\$3,896,861

Budget Information

Emergency Management

Department 55	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Expenditures:				
21 Books, Subscriptions, Memberships	\$-	\$-	\$-	\$-
23 Travel & Training	-	990	3,500	3,500
24 Office Supplies	-	125	500	500
26 IT Fund Charges	-	-	-	-
31 Professional & Technical	2,976	961	10,000	10,000
33 Miscellaneous	5,177	2,324	1,000	1,000
54 Capital Outlay	6,336	5,800	-	-
Total Expenditures	\$3,436,891	\$3,381,217	\$3,620,102	\$3,896,861

Fee Information

Fire

Department 55	Actual FY 2011	Actual FY 2012	Actual FY 2013	Approved FY 2014
Ambulance: (Est. by UT Bureau of Emerg. Medical Services)				
Basic Ground Ambulance / transport	\$535	\$569	\$594	\$594
Intermediate Ground Ambulance / trans.	\$707	\$752	\$785	\$785
Paramedic Ground Ambulance / transport	\$1,035	\$1,100	\$1,148	\$1,148
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.	\$200	\$200	\$225	\$225
Waiting time (per hour)	--	--	\$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	\$375	\$576	\$576
Non-Residential / building sq. ft.	\$0.160	\$0.160	\$0.246	\$0.246
Annual Operational Permits:				
Single Use Permit:				
Annual Burn Permit	\$10	\$10	\$10	\$10
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

Fee Information (cont.)

Fire

Department 55	Actual FY 2011	Actual FY 2012	Actual FY 2013	Approved FY 2014
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
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

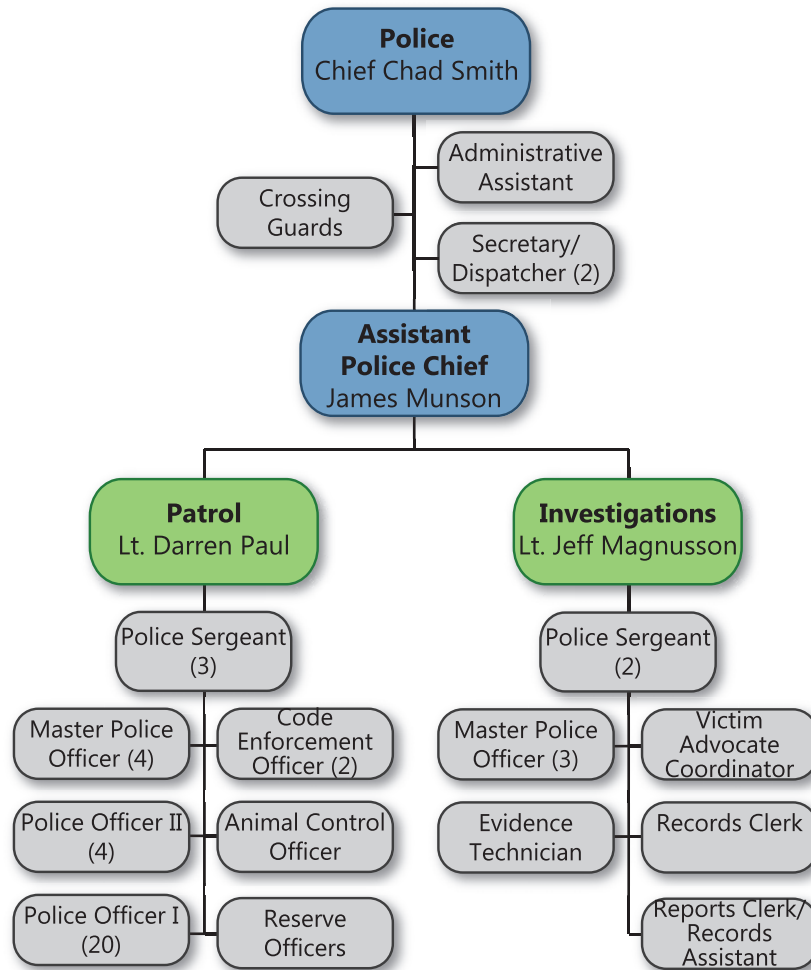
Fee Information (cont.)
Fire

Department 55	Actual FY 2011	Actual FY 2012	Actual FY 2013	Approved FY 2014
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
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
+ / lot	\$10	\$10	\$10	\$10
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

Fee Information (cont.)
Fire

Department 55	Actual FY 2011	Actual FY 2012	Actual FY 2013	Approved FY 2014
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	(applicable fees double for installations without permit)			
Open Burning: (for violations only)				
Type 1 Equipment / hour		\$230	\$230	\$230
Type 2 Equipment / hour		\$150	\$150	\$150
Type 6 Equipment / hour		\$120	\$120	\$120
Fire Chief or Marshal / day		\$95	\$95	\$95
EMT-Paramedic / hour		\$25	\$25	\$25
EMT-Intermediate / hour		\$22	\$22	\$22
Community Emergency Response Team Training				
Resident			\$35	\$35
Nonresidents			\$40	\$40

Police



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.

Department Mission

The Police Department will provide a safe and secure community by delivering professional and courteous services as determined in partnership with Lehi residents. In order to accomplish this, the Lehi Police 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
5. Fairness in enforcement of the law

Policies & Objectives

- Continue to implement an expansion plan for the Police Department building.
- Initiate more involvement with firearms range.
- Purchase a utility vehicle for remote scenes.

Three-year Accomplishments

- Increased number of shift for alcohol and traffic enforcement.
- Improved community relations, communication, and public trust by providing additional programs and classes.
- Purchased a SWAT tactical robot.
- Purchased a firearms simulator.
- Dedicated an officer for Lehi drug enforcement.

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Dispatch is Officer-Initiated	51%	48%	37%	37%
Officers with College Degrees	30%	20%	28%	28%
Number of Officers	40	41	41	44
Officers / 1,000 Population	0.82	0.84	0.81	0.84
Police Expenditures / Capita	\$98	\$97	\$97	\$106
Police Expenditures / Officer	\$119,536	\$115,378	\$120,724	\$125,855



Staffing Information

Police

Staffing Information	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Full-Time:					
Police Chief	23	1.00	1.00	1.00	1.00
Assistant Police Chief	20	1.00	1.00	1.00	1.00
Police Lieutenant	19	2.00	2.00	2.00	2.00
Police Sergeant	17	5.00	5.00	5.00	5.00
Master Police Officer	15	8.00	8.00	8.00	7.00
Police Officer II	14	3.00	3.00	3.00	4.00
Police Officer I	13	17.00	17.00	17.00	20.00
Code Enforcement Officer	13	2.00	2.00	2.00	2.00
Animal Control Officer	11	1.00	1.00	1.00	1.00
Victim Advocate Coordinator	12	1.00	1.00	1.00	1.00
Administrative Assistant	11	1.00	1.00	1.00	1.00
Evidence Technician	10	1.00	1.00	1.00	1.00
Records Clerk	9	1.00	1.00	1.00	1.00
Front Desk Secretary/Dispatcher	9	1.25	1.25	2.00	2.00
Part-Time Benefited:					
Reports Clerk/Records Assistant		0.50	0.50	0.50	0.50
Part-Time Non-benefited:					
Reports Clerk/Records Assistant		0.50	0.50	0.50	0.50
Total FTEs		46.25	46.25	47.00	50.00

Budget Information

Police

Department 54	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$2,249,407	\$2,355,771	\$2,334,919	\$2,593,854
11 Overtime	227,513	241,820	277,000	277,000
12 Crossing Guard Expense	116,178	134,244	115,000	115,000
13 Employee Benefits	1,213,394	1,297,942	1,394,550	1,569,964
14 Clothing Allowance	48,328	49,993	55,000	55,000
16 Tactical Equipment	11,185	12,870	14,000	14,000
21 Books, Subscriptions, Memberships	3,304	4,111	4,338	4,338
23 Travel & Training	21,792	43,141	25,000	25,000
24 Office Supplies	25,029	21,670	25,000	25,000
25 Fleet Fund Charges	250,055	250,000	250,000	250,000
26 Buildings & Grounds O&M	4,873	5,881	5,000	5,000
27 Utilities	67,666	42,514	75,000	75,000
28 Equipment Maintenance	32,660	36,861	35,000	35,000
29 Miscellaneous Supplies	9,460	9,187	8,000	8,000
30 Electricity - Lehi City Power	8,345	8,206	20,000	20,000
31 Professional & Technical	36,523	26,691	27,628	27,628

Budget Information (cont.)**Police**

Department 54	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
33 IT Fund Charges	120,000	120,000	120,000	120,000
34 Risk Mgmt Fund Charges	19,992	19,992	20,000	20,000
37 Dispatch Fee	201,102	-	-	-
46 Special Departmental Supplies	2,995	5,900	5,000	5,000
47 Firearms & Supplies	32,090	31,926	32,000	32,000
48 Miscellaneous	508	3,662	25,000	25,000
54 Capital Outlay	72,124	84,450	72,246	100,000
63 Youth Court Expenses	131	1,783	2,000	2,000
68 NOVA Expense	5,370	4,429	6,000	6,000
68-100 RAD Kids Expense	1,422	1,906	2,000	2,000
Total Expenditures	\$4,781,446	\$4,814,950	\$4,949,681	\$5,411,784

Budget Information**Police - Code Enforcement**

Department 53	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$52,926	\$55,875	\$52,039	\$52,549
11 Overtime	6,080	7,095	-	-
13 Employee Benefits	30,643	32,063	34,351	36,920
23 Travel & Training	551	-	-	-
25 Fleet Fund Charges	-	-	12,000	12,000
26 IT Fund Charges	4,000	4,000	4,000	4,000
29 Risk Mgmt Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	105	78	5,000	5,000
33 Miscellaneous	136	-	294	294
Total Expenditures	\$95,441	\$100,111	\$108,684	\$111,763

Budget Information**Police - Animal Control**

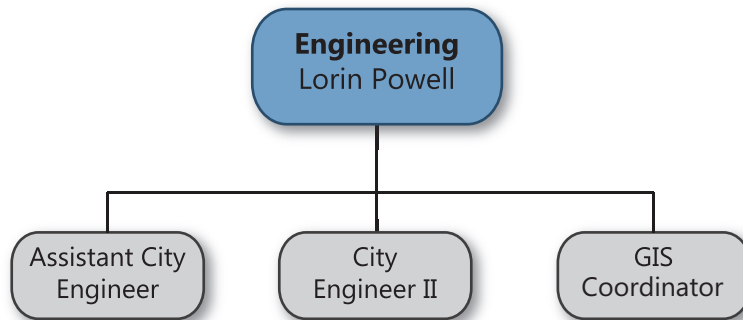
Department 57	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$51,995	\$35,951	\$42,103	\$43,375
11 Overtime	1,667	2,055	4,000	4,000
13 Employee Benefits	27,742	28,639	30,514	33,222
14 Uniforms	1,200	1,200	1,800	1,800
23 Travel & Training	489	228	-	-
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	443	482	300	300
31 Professional & Technical	50,579	59,671	50,000	60,000
54 Capital Outlay	-	-	25,809	-
Total Expenditures	\$140,115	\$133,866	\$160,526	\$148,697

Fee Information

Police, Code Enforcement, Animal Control

Department 57	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
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
Youth Court / Defendant	\$20	\$20	\$20	\$20
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	\$220	\$220	\$220
Non-Residential / Bldg. Sq. Ft. (1 ERU min)	\$0.045	\$0.045	\$0.045	\$0.045
Animal Shelter (Established by NUVAS)				
Dog License (Spayed or Neutered)	\$10	\$10	\$10	\$10
Dog License (Not Spayed or Neutered)	\$30	\$30	\$30	\$30

Engineering



Department Description

The Engineering Department coordinates all City engineering services including consulting, 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) Technician provides map data for various levels of infrastructure and general City services.

Department Mission

The mission of the Engineering Department is to provide engineering and GIS support for City administration, operating departments, and citizens in accordance with applicable requirements and regulations.

Policies and Objectives

- Finish the first phase of the 2300 West Road Project (300 to 900 North and 2100 North to 2450 North).
- Complete the Jordan River West Side Sewer Project.
- Complete the 1700 West Sewer Extension Project (1500 North to 2100 North).
- Complete the Gray Well.
- Complete the Sand Pit Reservoir.
- Complete the Master Plan Updates.

Three-year Accomplishments

- GIS mapping of private and public drain basins in Lehi City.
- GIS mapping of City residential, commercial, etc. densities by zone and location.
- Completed the 3200 North and 900 North Safe Routes to School Projects.
- Completed the I-15 West Side 48" Drain Project (south of Main Street).
- Completed culinary and PI loop lines to serve Adobe etc.
- Completed the Main Street & 500 West Reconstruction Project.
- Completed the North Utah County Aquifer Storage & Recovery Study.

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
1700 West Sewer Extension Completed	-	35%	68%	100%
Jordan River Sewer Line Completed	-	20%	25%	100%
Master Plan Updates	-	70%	70%	100%
Main Street Project Completed	-	70%	100%	-
Spring Creek Reservoir Completed	90%	-	-	-
Master Plan of Density Alloc. Updated	90%	90%	-	-
1450 North Bridge & Road Completed			85%	100%
Sand Pit Reservoir Completed			10%	100%
Gray Well Completed			20%	100%

Staffing Information

Engineering

Department 63	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Full-Time:					
City Engineer	23	1.00	1.00	1.00	1.00
Assistant City Engineer	20	1.00	1.00	1.00	1.00
City Engineer II	18	-	-	-	1.00
GIS Coordinator	15	1.00	1.00	1.00	1.00
Total FTEs		3.00	3.00	3.00	4.00

Budget Information

Engineering

Department 63	Actual FY 2011	Actual FY 2012	Actual FY 2013	Approved FY 2014
Expenditures:				
10 Salaries & Wages	\$252,511	\$257,764	\$261,457	\$354,947
13 Employee Benefits	91,618	91,972	106,059	150,052
14 Uniforms	-	-	100	100
21 Books, Subscriptions, Memberships	846	60	1,500	1,500
23 Travel & Training	1,863	1,751	2,800	2,800
24 Office Supplies	1,310	2,620	2,000	2,000
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	4,823	3,926	-	-
28 Equipment Maintenance	4,616	26,741	15,000	15,000
29 Risk Mgmt Fund Charges	2,000	2,000	2,000	2,000
31 Professional & Technical	13,826	12,687	15,000	9,000
40 Safety	215	-	-	-
45 Miscellaneous	50	5,536	500	500
54 Capital Outlay	24,938	-	13,500	3,850
Total Expenditures	\$408,616	\$415,057	\$429,916	\$551,749

Non-Departmental

Budget Information

Non-Departmental

Department 80	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Expenditures:				
27 Utilities	\$66,000	\$124,816	\$70,000	\$80,000
31 Credit Card Charges	23,047	22,256	42,000	42,000
60-001 Business License Study	15,000	-	30,000	-
60-002 Document Imaging	52,287	18,112	45,000	30,000
60-003 Master Plan Expense	30,729	23,064	-	-
60-004 Contribution to Risk Mgmt Fund	285,000	285,000	-	-
60-005 Contribution to Fleet Fund	277,000	311,999	400,000	400,000
60-006 Contributions to Museum	159,996	160,000	186,875	186,903
60-008 Employee Appreciation	4,107	33,026	10,000	10,000
60-010 Pay for Performance Incentives	3,068	-	12,500	12,500
60-011 Contribution to Legacy Center	778,578	727,550	1,142,650	1,731,349
60-012 Museum Project Thanksgiving PT	50,000	50,000	50,000	50,000
60-013 Cont. to Chamber of Commerce	-	576	20,000	20,000
60-014 Fox Hollow Golf Course	221,331	207,961	225,000	240,000
60-015 Contingency	212,256	66,967	29,359	136,543
60-017 MAG Contribution	23,888	36,577	25,000	25,000
60-018 Branding	10,750	300	10,000	10,000
60-019 Mayor/Council Special Projects	1,650	44,219	18,000	25,000
60-020 Contribution to IT Fund	225,000	225,000	225,000	225,000
60-021 Contribution to Capital Projects Fund	2,159,870	250,000	300,000	300,000
60-022 Recharge Study	20,000	-	-	-
60-023 Selective Traffic Enforcement	25,000	45,240	-	-
60-024 Intergovernmental Relations	102,362	83,291	110,000	90,000
60-025 General Fund Reserves	9,395	-	-	-
60-026 Employee Wellness	3,633	1,553	9,996	10,000
60-027 Upgrade to Clarity from Cassele	34,575	12,700	25,000	-
60-028 Website Enhancement	25,230	24,000	-	-
60-029 UVSSD Dispatch Costs	-	343,605	320,000	340,000
60-031 City-Wide Survey	103,495	9,730	12,500	12,500
60-032 Compensation Survey	-	-	60,000	10,000
60-033 Part Time Salary Increase	-	-	-	50,000
60-034 Youth Council	-	-	-	5,000
60-035 Information Fair	-	-	-	10,000
Total Expenditures	\$4,923,247	\$3,107,542	\$3,378,880	\$4,051,795

Class "C" Roads Fund

LEHI



Class "C" Roads Fund

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 Streets Division Policies and Objectives under the Public Works Department section on page 79 and the Non-Routine Capital Budget Summary on page 45.

Budget Information

Class "C" Roads

Fund 11	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
36 Capital Revenues:				
10 Class C road allotment	\$1,534,646	\$1,520,746	\$1,307,500	\$1,307,500
20 Re-appropriate Fund Balance	-	-	337,300	-
30 Interest earnings	2,441	3,436	7,500	8,500
Total Capital Revenues	\$1,537,087	\$1,524,182	\$1,652,300	\$1,316,000
50 Capital Expenditures:				
09-001 Debt Service Payment	\$591,100	\$584,900	\$593,400	\$-
09-003 Striping	-	99,632	95,000	95,000
09-008 Crew Patch Vehicle	24,938	29,344	-	-
09-010 Road Maintenance	616,716	718,933	720,000	533,700
09-011 Bond Fees	-	-	1,000	1,000
10-002 Snow Removal & Salt	45,114	12,264	92,900	92,900
11-001 Salt Storage Building	157,569	-	-	-
12-001 Bobtail	-	-	150,000	-
50-001 Reserves	-	-	-	593,400
Total Capital Expenditures	\$1,435,437	\$1,445,073	\$1,652,300	\$1,316,000
Capital Surplus/(Deficit)	\$101,650	\$79,109	\$-	\$-

Liquor Allotment Fund

LEHI



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.

For more information on how the Liquor Allotment Fund is used, see the Police Department section in pages 107-111.

Budget Information

Liquor Allotment

Fund 12	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
36 Revenues:				
20 Liquor fund allotment	-	-	46,000	41,000
30 Interest earnings	-	-	-	-
Total Revenues	\$-	\$-	\$46,000	\$41,000
41 Expenditures:				
10 Wages - DUI Enforcement	\$-	\$-	\$32,000	\$29,500
13 Benefits	-	-	14,000	11,500
Total Expenditures	\$-	\$-	\$46,000	\$41,000
Surplus/(Deficit)	\$-	\$-	\$-	\$-



Governmental Capital Projects and Impact Fee Funds

LEHI



Government 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 42.

Budget Information

Capital Projects

Fund 32	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
36 Miscellaneous Revenues:				
10 Interest Earnings	\$186	\$22,814	\$250	\$500
30 Appropriation from fund balance	-	-	-	1,404,794
31 Sales Tax	820,122	427,500	429,500	429,500
38 Contributions & Transfer Revenues:				
10 Transfer from General Fund	249,996	249,996	250,000	300,000
20 UDOT Contribution	5,755,343	-	5,755,343	-
Total Capital Revenues	\$6,825,647	\$700,310	\$6,435,093	\$2,134,794
70 Capital Expenditures:				
70-100 Debt Service - Cabela's	\$777,125	\$377,863	\$427,500	\$427,500
70-108 Bond Costs	4,000	5,800	2,250	2,500
70-109 Front Runner Betterments	-	-	-	-
70-110 New fire station	587	-	-	-
70-111 Pavilion upgrades	-	-	-	14,000
70-112 Mid-size tractor	-	-	-	37,000
70-113 Veterans Park backstop	-	-	-	50,000
70-114 Veterans Park LED sign	-	-	-	4,000
70-115 2-Ton Truck	-	-	-	90,000
70-116 Infant cemetery	-	-	-	91,000
70-117 Parking lot improvements	-	-	-	56,000
70-118 New ambulance	-	-	-	182,374
70-119 Public Works fencing	-	-	-	50,000
70-121 Material handling	-	-	-	40,000
70-122 Public Works Office	-	-	-	70,000
70-123 Fleet building	-	-	-	250,000
70-124 City Hall Build-out	-	-	-	150,000
70-125 Facilities master plan	-	-	-	100,000
70-126 4 post small equipment	-	-	-	8,000
70-127 Zero turn mower/bagging unit	-	-	-	25,400
70-128 Two toughbook laptops	-	-	-	9,400
70-129 Engineering equipment	-	-	-	9,650
70-130 City Hall Addition	-	-	-	-
70-131 Library software separation	-	-	-	45,380
70-132 Library automatic check-in	-	-	-	13,917
70-133 Senior Center outside lettering	-	-	-	5,498

Budget Information (cont.)

Capital Projects

Fund 32	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
70-134 Legal paperless project	-	-	-	30,175
70-135 HRIS software project	-	-	-	50,000
70-136 Parks ATV	-	-	-	8,000
70-137 Parks overseeder	-	-	-	15,000
70-150 Main Street Reconstruction	35,700	3,958,877	5,755,343	-
70-160 Vets Park Remodel	19,305	-	-	-
70-170 Sidewalks	149,342	118,439	250,000	300,000
70-190 Property Purchases	-	-	-	-
Total Capital Expenditures	\$986,059	\$4,460,979	\$6,435,093	\$2,134,794
Capital Surplus/(Deficit)	\$5,839,588	\$(3,760,669)	\$-	\$-



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.

Budget Information

Fire Impact Fee

Fund 46	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
36 Capital Revenues:				
10 Interest Earnings	\$1,605	\$2,797	\$1,000	\$1,000
20 Impact Fee	210,677	250,715	180,000	400,000
30 Reserves	-	-	-	-
Total Capital Revenues	\$212,282	\$253,512	\$181,000	\$401,000
70 Capital Expenditures:				
70-001 Reserves	\$-	\$-	\$86,000	\$381,000
70-050 Impact Fee Refunds	48,564	456	-	-
70-100 Fire Station Property Payment	150,000	-	75,000	-
70-700 Capital & Impact Fee Study	-	-	20,000	20,000
Total Capital Expenditures	\$198,564	\$456	\$181,000	\$401,000
Capital Surplus/(Deficit)	\$13,718	\$253,056	\$-	\$-

Budget Information

Parks Impact Fee

Fund 47	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
36 Capital Revenues:				
10 Interest Earnings	\$3,319	\$17,720	\$30,000	\$30,000
20 Impact Fees	1,013,174	1,409,307	800,000	2,050,000
30 Re-Appropriate Fund Balance	-	-	450,000	743,615
50 Transfer from General Fund	1,909,874	-	-	-
Total Capital Revenues	\$2,926,367	\$1,427,027	\$1,280,000	\$2,823,615
70 Capital Expenditures:				
70-050 Impact Fee Refunds	315,172	2,964	-	-
70-100 Peck Property	\$317,376	\$318,512	\$330,000	\$330,000
70-101 Traverse Mountain Park	-	-	-	508,651
70-102 Herbicide Holding Bay	-	-	-	147,100
70-103 Ivory Ridge Park	-	-	-	1,270,399
70-104 North Lake Park Upgrade	-	-	-	102,335
70-105 Olympic Park Upgrade	-	-	-	171,070
70-106 Jordan Narrows Park	-	-	-	196,060
70-107 Parking Lot Upgrade and Trail	-	-	-	98,000
70-120 Trails Development	-	5,128	-	-
70-130 Dry Creek	78,345	60,391	192,475	-

Budget Information (cont.)**Parks Impact Fee**

Fund 47	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
70-140 Veterans Park	39,704	45,471	-	-
70-150 Parks Master Plan	20,250	-	12,525	-
70-160 Eagles Summit Park	-	134,003	150,000	-
70-165 Traverse Mountain Park #2	2,350	3,046	450,000	-
70-170 Fire House Park	87,091	65,113	30,000	-
70-180 Up-sizing Trails	33,079	15,000	45,000	-
70-190 Bandwagon Park	21,613	-	-	-
70-200 Dairy View Park	91,187	2,572	30,000	-
70-700 Capital & Impact Fee Study	-	9,050	40,000	-
Total Capital Expenditures	\$1,006,167	\$661,250	\$1,280,000	\$2,823,615
Capital Surplus/(Deficit)	\$1,920,200	\$765,777	\$-	\$-

Budget Information**Police Impact Fee**

Fund 48	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
36 Capital Revenues:				
10 Interest Earnings	\$455	\$235	\$500	\$500
20 Impact Fees	106,490	134,536	93,500	250,000
30 Re-Appropriate Fund Balance	-	-	-	-
Total Capital Revenues	\$106,945	\$134,771	\$94,000	\$250,500
70 Capital Expenditures:				
70-001 Reserves	-	-	74,000	30,500
70-050 Impact Fee Refunds	27,477	258	-	-
70-100 Reserve for Land Purchase	\$-	\$301,847	\$-	\$-
70-101 Office Expansion	-	-	-	200,000
70-700 Capital & Impact Fee Study	975	-	20,000	20,000
Total Capital Expenditures	\$28,452	\$302,105	\$94,000	\$250,500
Capital Surplus/(Deficit)	\$78,493	\$(167,334)	\$-	\$-

Budget Information

Road Impact Fee

Fund 49	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
36 Capital Revenues:				
20 Impact Fees	\$647,704	\$741,078	\$650,000	\$1,740,000
40 Contribution From Developers	2,738,839	5,057,920	-	110,000
30 Re-Appropriate Fund Balance	-	-	140,000	-
Total Capital Revenues	\$3,386,543	\$5,798,998	\$790,000	\$1,850,000
70 Capital Expenditures:				
61-200 Interest Expense	\$3,552	\$-	\$-	\$-
70-001 Reserves	1,095,968	-	-	910,000
70-050 Impact Fee Refunds	380,861	1,158	-	-
70-100 2300 W Project	454,500	3,839,732	350,000	-
70-101 1450 N Road & Bridge	20,284	8,966	200,000	-
70-103 Street Expansion	162,034	72,551	80,000	120,000
70-104 Acecel/Decell @SR92 & 500 West	-	-	-	110,000
70-105 2300 W @ North Pointe Elementary	-	-	-	110,000
70-110 1450 N Dry Creek	-	5,242	-	-
70-160 Front Runner	404,890	2,090	-	-
70-161 Front Runner Bridge	2,178,861	-	-	-
70-170 2100 N Frontage Relocation	189,066	-	-	600,000
70-180 Thanksgiving Extension	150,470	-	-	-
70-190 300 N. Relocation	735,992	500	-	-
70-195 Master Plan & Impact Fee Analysis	20,696	24,182	140,000	-
70-200 2100 N Path	-	-	20,000	-
-- -- Salt Building	-	169,770	-	-
Total Capital Expenditures	\$5,797,174	\$4,124,191	\$790,000	\$1,850,000
Capital Surplus/(Deficit)	\$(2,410,631)	\$1,674,807	\$-	\$-

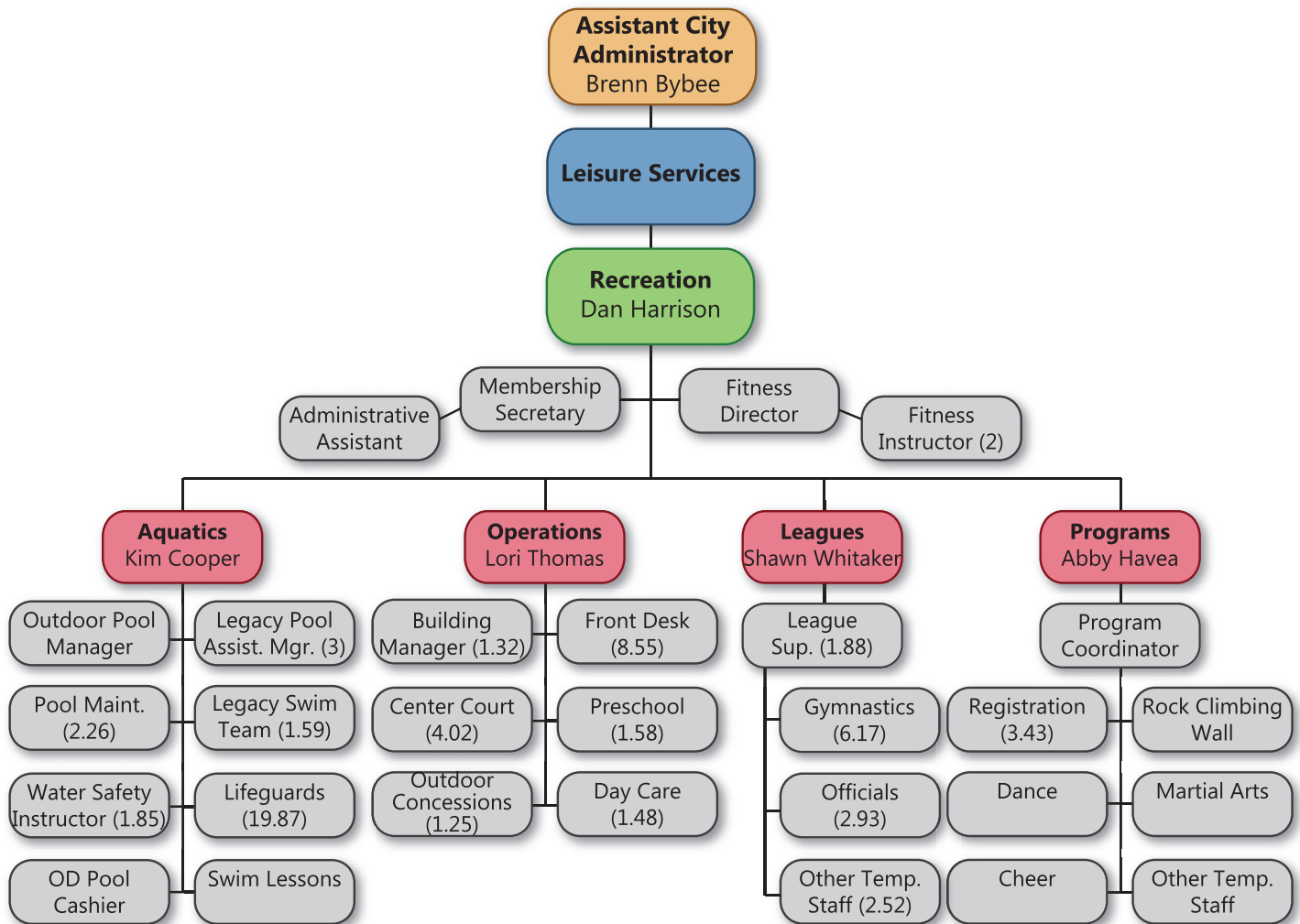


Special Revenue Funds

LEHI



Recreation Division - Legacy Center & Outdoor Pool



Department Description

As part of the Leisure Services Department, the Recreation Division, which is in charge of managing 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, respectively. Specific budget and fee information for both funds are included below. For detailed information regarding the Recreation Division, including performance measures and analysis and staffing information, please see page 93.

Budget Information

Legacy Center/Recreation

Fund 21	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Revenues:				
36-10 Interest Earnings	\$2,313	-	\$1,000	\$1,000
36-11 Sales Tax	639,955	801,255	-	-
27-10 Legacy Center Pass Sales	1,348,854	1,368,050	1,600,000	1,500,000
37-15 Charges for Services	858,438	896,017	900,000	900,000
37-16 Merchandise Sales	32,941	30,672	45,000	45,000
37-45 Off-site Concession Sales	52,314	61,281	50,000	50,000
37-50 Center Court Receipts	180,600	188,725	190,000	200,000
37-70 Swim Program Revenue	216,521	291,888	200,000	220,000
38-10 Contribution from General Fund	778,578	727,539	1,069,000	1,620,247
38-20 Contribution from Fund Balance	6,885	4,794	10,000	10,000
Total Revenues	\$4,110,514	\$4,365,427	\$4,055,000	\$4,536,247
40 Operating Expenditures:				
10 Salaries & Wages	\$1,336,862	\$1,487,201	\$1,340,736	\$1,600,010
10-001 Center Court Salaries & Wages	87,178	93,171	90,000	91,800
11 Overtime	38	1,025	-	-
13 Employee Benefits	228,400	259,898	278,632	305,864
14 Uniforms	1,721	2,283	3,500	3,500
18 Fleet Fund Charges	-	2,000	2,000	2,000
19 IT Fund Charges	46,000	46,000	46,000	46,000
20 Risk Mgmt Fund Charges	65,000	65,000	65,000	65,000
21 Books, Subscriptions, Memberships	181	150	2,500	2,500
22 Public Notices	4,394	1,868	7,500	7,500
23 Travel & Training	3,848	3,177	9,500	9,500
24 Office Supplies	27,419	30,453	30,000	30,000
26 Buildings & Grounds	89,449	94,183	80,000	80,000
27 Utilities	161,994	137,899	163,000	163,000
29-101 Off-site Concessions	45,771	50,057	25,000	50,000
29-102 Center Court Food	157,425	162,410	165,000	167,000
30 Electricity - Lehi City Power	65,948	110,182	70,000	110,400
31 Professional & Technical	35,511	37,004	40,000	40,000
32 Program Expenditures	80,607	99,775	85,000	104,000
32-100 Gymnastics	36,718	34,481	41,000	44,700
32-200 Dance	5,922	5,977	5,800	6,500
32-300 Itty Bitty Ball	10,684	6,550	1,300	13,000
32-400 Birthday Parties	2,420	909	3,500	3,500
32-500 Facilities Stations	13,234	13,134	12,000	13,100
33 Pool Operation & Maintenance	160,883	111,534	142,300	149,400
33-500 Miscellaneous	17,806	21,807	23,000	2,500
34 Swimming	53,104	72,827	66,000	86,000
36 Tennis	3,671	2,980	3,500	3,500
37 Golf	-	3,623	6,800	6,800
40 Adult Fall Softball League	15,817	-	-	-
42 Soccer	22,418	16,772	22,000	22,000

Budget Information (cont.)

Legacy Center/Recreation

Fund 21	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
43 Volleyball	10,742	4,426	10,200	10,200
44 Baseball	57,808	53,225	74,000	74,000
45 Girls Softball	12,514	11,926	19,000	19,000
46 Basketball	77,413	60,520	69,000	69,000
47 Flag Football	7,670	5,029	7,200	7,200
48 Tackle Football	-	-	-	-
49 Wrestling	443	1,281	1,200	1,200
56 Building Improvements	-	3,860	-	-
91 Contribution to Outdoor Pool	155,131	73,650	-	-
41 Capital Expenditures:				
60 Debt Service	\$948,309	\$940,433	\$898,432	\$897,473
54-100 Capital Outlay Equipment	-	-	-	-
54 Capital Outlay	104,081	185,729	178,000	229,100
57 Pool Capital Outlay	25,825	51,018	62,523	-
Total Expenditures	\$4,180,089	\$4,365,427	\$4,150,123	\$4,536,247
Surplus/(Deficit)	\$(69,575)	\$ -	\$(95,123)	\$ -

Fee Information

Legacy Center/Recreation

Fund 21	Approved FY 2011		Approved FY 2012		Approved FY 2013		Approved FY 2014	
Rentals:								
Complex Rental / Day	\$200		\$200		\$300		\$300	
+ Deposit	\$400		\$400		\$500		\$500	
Field Rental / Hour / Field	\$15		\$15		\$20		\$20	
+ Deposit / Hour / Field	\$30		\$30		\$30		\$30	
Field Rental / 4 Hours / Field	\$50		\$50		\$65		\$65	
+ Deposit / 4 Hours / Field	\$100		\$100		\$100		\$100	
Additional Field Prep / Diamond	\$25		\$25		\$30		\$30	
+ On Saturdays & Holidays	\$5		\$5		\$10		\$10	
Field Lighting /Hour / Field	\$20		\$20		\$20		\$20	
Memberships:								
Monthly Pass	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Family/Group	\$45	\$41	\$46	\$42	\$46	\$42	\$47	\$43
Additional Person	\$3	\$2.50	\$3	\$2.50	\$3	\$2.50	\$3	\$2.50
Adult Couple (18-59)	\$36	\$33	\$37	\$34	\$37	\$34	\$38	\$35
Adult Individual	\$24	\$22	\$25	\$23	\$25	\$23	\$26	\$24
Youth Individual	\$14	\$13	\$14	\$13	\$14	\$13	\$15	\$13
Family/Group	\$45	\$41	\$46	\$42	\$46	\$42	\$47	\$43
Additional Person	\$3	\$2.50	\$3	\$2.50	\$3	\$2.50	\$3	\$2.50
Adult Couple (18-59)	\$36	\$33	\$37	\$34	\$37	\$34	\$38	\$35
Adult Individual (18-59)	\$24	\$22	\$25	\$23	\$25	\$23	\$26	\$24
Youth Individual (12-17)	\$14	\$13	\$14	\$13	\$14	\$13	\$15	\$13
Child Individual (4-11)	\$11	\$10	\$11	\$10	\$11	\$10	\$12	\$11

Fee Information (cont.)
Legacy Center/Recreation

Fund 21	Approved FY 2011		Approved FY 2012		Approved FY 2013		Approved FY 2014	
Toddler (3 & Under)	Free	Free	Free	Free	Free	Free	Free	Free
Senior Couple (60+)	\$24	\$22	\$26	\$23	\$25	\$23	\$26	\$24
Senior Individual (60+)	\$14	\$13	\$14	\$13	\$14	\$13	\$15	\$13
Annual Pass								
Family/Group	\$455	\$410	\$461	\$421	\$465	\$421	\$475	\$430
Additional Person	\$28	\$26	\$28	\$26	\$29	\$27	\$29	\$27
Adult Couple (18-59)	\$370	\$335	\$376	\$341	\$380	\$345	\$385	\$350
Adult Individual (18-59)	\$225	\$230	\$261	\$236	\$261	\$240	\$265	\$240
Youth Individual (12-17)	\$140	\$130	\$146	\$131	\$146	\$135	\$145	\$135
Child Individual (4-11)	\$115	\$105	\$116	\$106	\$116	\$106	\$120	\$110
Toddler (3 & Under)	Free	Free	Free	Free	Free	Free	Free	Free
Senior Couple (60+)	\$255	\$230	\$261	\$236	\$261	\$240	\$265	\$240
Senior Individual (60+)	\$140	\$130	\$146	\$131	\$146	\$135	\$145	\$135
Summer Pass								
Family/Group	\$175	\$160	\$175	\$160	\$175	\$160	\$175	\$160
Daily Pass								
Adult Full Facility (18-59)		\$5		\$5		\$5		\$5
Youth Full Facility (12-17)		\$4		\$4		\$4		\$4
Child Full Facility (4-11)		\$3		\$3		\$3		\$3
Senior Full Facility (60+)		\$3		\$3		\$3		\$3
Gym		\$2.50		\$2.50		\$2.50		\$2.50
Weight & Cardio		\$2.50		\$2.50		\$2.50		\$2.50
Aerobics Class		\$3		\$3		\$3		\$3
Water Aerobics		\$3		\$3		\$3		\$3
Cycling Class		\$4		\$4		\$3		\$3
Track		\$0.50		\$0.50		\$0.50		\$0.50
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 (18-59)		\$90		\$90		\$90		\$90
Youth Full Facility (12-17)		\$72		\$72		\$72		\$72
Child Full Facility (4-11)		\$54		\$54		\$54		\$54
Senior Full Facility (60+)		\$54		\$54		\$54		\$54
Gym		\$45		\$45		\$45		\$45
Weight & Cardio		\$45		\$45		\$45		\$45
Aerobics Class		\$54		\$54		\$54		\$54
Water Aerobics		\$54		\$54		\$54		\$54
Cycling Class		\$70		\$54		\$54		\$54
Track		\$9		\$9		\$9		\$9
Day Care		\$36		\$36		\$36		\$36
Programs:								
Team Sports	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Women's Volleyball	\$276	\$241	\$276	\$241	\$265	\$230	\$270	\$240

Fee Information (cont.)
Legacy Center/Recreation

Fund 21	Approved FY 2011		Approved FY 2012		Approved FY 2013		Approved FY 2014	
Men's Basketball	\$501	\$441	\$501	\$441	\$740	\$680	\$750	\$690
Youth Sports								
Wrestling	\$50	\$38	\$50	\$38	\$51	\$38	\$52	\$39
(If Member)	\$45	\$34	\$45	\$34	\$46	\$34	\$47	\$35
Girl's Volleyball	\$47	\$41	\$49	\$43	\$50	\$44	\$51	\$45
(If Member)	\$42	\$37	\$44	\$39	\$45	\$40	\$46	\$41
Volleyball Camp	\$48	\$36	\$50	\$38	\$51	\$38	\$52	\$39
Flag Football	\$43	\$38	\$45	\$40	\$45	\$40	\$47	\$42
(If Member)	\$39	\$34	\$41	\$36	\$41	\$36	\$42	\$38
Indoor Soccer	\$41	\$36	\$43	\$38	\$39	\$33	\$40	\$34
(If Member)	\$37	\$32	\$39	\$34	\$35	\$30	\$36	\$30
Kids Sports Camp	\$62	\$41	\$64	\$43	\$65	\$43	\$66	\$45
(If Member)	\$56	\$37	\$58	\$39	\$58	\$39	\$60	\$40
Outdoor Soccer	\$37	\$31	\$39	\$32	\$39	\$33	\$40	\$34
(If Member)	\$33	\$28	\$35	\$29	\$35	\$30	\$36	\$30
Track & Field	\$63	\$46	\$65	\$48	\$66	\$49	\$68	\$50
7yrs & Under Golf	\$37	\$31	\$39	\$32	\$39	\$33	\$40	\$34
8yrs & Up Golf	\$74	\$62	\$76	\$64	\$77	\$65	\$80	\$66
Advanced Golf	\$99	\$82	\$101	\$85	\$103	\$86	\$106	\$88
Tennis	\$63	\$46	\$65	\$48	\$66	\$49	\$68	\$50
(If Member)	\$57	\$41	\$59	\$43	\$59	\$44	\$61	\$45
Jr. Jazz Basketball (K-4th Grade)	\$48	\$36	\$50	\$38	\$51	\$38	\$52	\$39
(If Member)	\$43	\$32	\$45	\$34	\$45	\$34	\$47	\$35
Jr. jazz Basketball (5th-6th Grade)	\$43	\$46	\$54	\$48	\$55	\$49	\$57	\$50
(If Member)	\$48	\$41	\$49	\$43	\$50	\$44	\$51	\$45
Jr. Jazz Basketball (7th-10th Grade)	\$65	\$57	\$67	\$58	\$68	\$59	\$70	\$61
(If Member)	\$59	\$51	\$60	\$52	\$61	\$53	\$63	\$55
Jr. Jazz Basketball (11th-12th) - Teams Only	\$530	\$465	\$537	\$471	\$545	\$475	\$560	\$490
Basketball Camp	\$102	\$102	\$104	\$104	\$102	\$102	\$105	\$105
Baseball (3rd-8th Grade)	\$98	\$72	\$100	\$74	\$100	\$74	\$103	\$76
(If Member)	\$88	\$65	\$90	\$67	\$90	\$67	\$93	\$69
Baseball (2nd Grade)	\$47	\$41	\$49	\$43	\$50	\$43	\$51	\$45
(If Member)	\$42	\$37	\$44	\$39	\$45	\$39	\$46	\$40
Baseball (T-Ball & Coach Pitch)	\$35	\$31	\$37	\$32	\$37	\$33	\$38	\$34
(If Member)	\$32	\$28	\$33	\$29	\$33	\$30	\$34	\$30
Softball (3rd-11th Grade)	\$86	\$62	\$86	\$64	\$100	\$74	\$103	\$76
(If Member)	\$77	\$56	\$77	\$58	\$90	\$67	\$93	\$69
Swimming								
Summer Swimming Lessons	\$47	\$31	\$47	\$31	\$48	\$32	\$48	\$32
(If Member)	\$42	\$28	\$42	\$28	\$43	\$29	\$43	\$29
School Year Swimming Lessons	\$47	\$31	\$47	\$31	\$48	\$32	\$48	\$32
(If Member)	\$42	\$28	\$42	\$28	\$43	\$29	\$43	\$29
Summer Rec Swim Team	\$116	\$91	\$116	\$92	\$118	\$93	\$121	\$96
Summer Rec Swim Camp	\$23	\$16	\$23	\$17	\$23	\$17	\$24	\$17

Fee Information (cont.)
Legacy Center/Recreation

Fund 21	Approved FY 2011		Approved FY 2012		Approved FY 2013		Approved FY 2014	
Sessions:								
Babysitter Certification	\$60	\$51	\$60	\$52	\$60	\$53	\$62	\$55
CPR & First Aid	\$60	\$52	\$60	\$52	\$60	\$53	\$62	\$55
Rock Climbing Merit Badge	\$27	\$24	\$27	\$24	\$28	\$24	\$28	\$25
Hunter Safety	\$8	\$6	\$8	\$6	\$8	\$6	\$9	\$7
Itty Bitty Baseball	\$38	\$33	\$38	\$33	\$38	\$34	\$39	\$35
(If Member)	\$34	\$30	\$34	\$30	\$34	\$31	\$35	\$31
Itty Bitty Soccer	\$38	\$33	\$38	\$33	\$38	\$34	\$39	\$35
(If Member)	\$34	\$30	\$34	\$30	\$34	\$31	\$35	\$31
Itty Bitty Basketball	\$38	\$33	\$38	\$33	\$38	\$34	\$39	\$35
(If Member)	\$34	\$30	\$34	\$30	\$34	\$31	\$35	\$31
Itty Bitty Football	\$38	\$33	\$38	\$33	\$38	\$34	\$39	\$35
(If Member)	\$34	\$30	\$34	\$30	\$34	\$31	\$35	\$31
Itty Bitty Ball	\$38	\$33	\$38	\$33	\$38	\$34	\$39	\$34
(If Member)	\$34	\$30	\$34	\$30	\$34	\$31	\$35	\$31
Parenting with Love & Logic	\$36	\$31	\$36	\$31	\$36	\$32	\$37	\$33
Scrapbooking	\$15	\$12	\$15	\$13	\$15	\$13	\$15	\$13
Scrapbook Sleepover	\$23	\$18	\$23	\$19	\$23	\$19	\$24	\$20
Sign Language	\$45	\$39	\$45	\$40	\$45	\$40	\$47	\$41
Women on Weights-Members Only	\$140	\$115	\$140	\$115	\$140	\$115	\$145	\$120
Drop & Shop	\$13	\$10	\$13	\$10	\$13	\$11	\$13	\$11
Summer Youth Camp	\$50	\$43	\$50	\$44	\$51	\$45	\$52	\$46
Princess/Superhero Party	\$16	\$14	\$16	\$14	\$8	\$10	\$8	\$11
Latin Dance	\$36	\$26	\$36	\$26	\$36	\$27	\$37	\$27
Cheer "Mock" Tryouts	\$15	\$12	\$15	\$13	\$15	\$13	\$15	\$13
Adult Triathlon Training	\$92	\$72	\$92	\$77	\$93	\$78	\$96	\$81
(If Member)	\$84	\$65	\$84	\$70	\$84	\$71	\$86	\$73
RAD Women	-	-	-	-	-	-	\$31	\$31
Private Gymnastics Lessons / 1/2 Hour	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20
Dance Camp								
5 & 6 Year Olds	\$37	\$36	\$37	\$37	\$35	\$35	\$36	\$36
7-14 Years Old	\$68	\$67	\$68	\$68	\$65	\$65	\$66	\$66
Dance								
30 Minutes	\$33	\$29	\$33	\$29	\$30	\$30	\$31	\$31
40 Minutes	\$36	\$31	\$36	\$31	\$32	\$32	\$33	\$33
50 Minutes	\$40	\$34	\$40	\$34	\$35	\$35	\$36	\$36
Gymnastics								
45 Minutes 1 Day / Week	\$42	\$31	\$42	\$31	\$32	\$32	\$33	\$33
45 Minutes 2 Days / Week	\$70	\$52	\$70	\$52	\$53	\$53	\$55	\$55
1 Hour 1 Day / Week	\$46	\$34	\$47	\$34	\$35	\$35	\$36	\$36
1 Hour 2 Days / Week	\$77	\$58	\$78	\$59	\$59	\$59	\$61	\$61
1 1/2 Hours 1 Day / Week	\$49	\$43	\$50	\$44	\$45	\$45	\$46	\$46
1 1/2 Hours 2 Days / Week	\$87	\$76	\$88	\$77	\$78	\$78	\$81	\$81
1 1/2 Hours 3 Days / Week	\$130	\$114	\$132	\$116	\$118	\$118	\$121	\$121

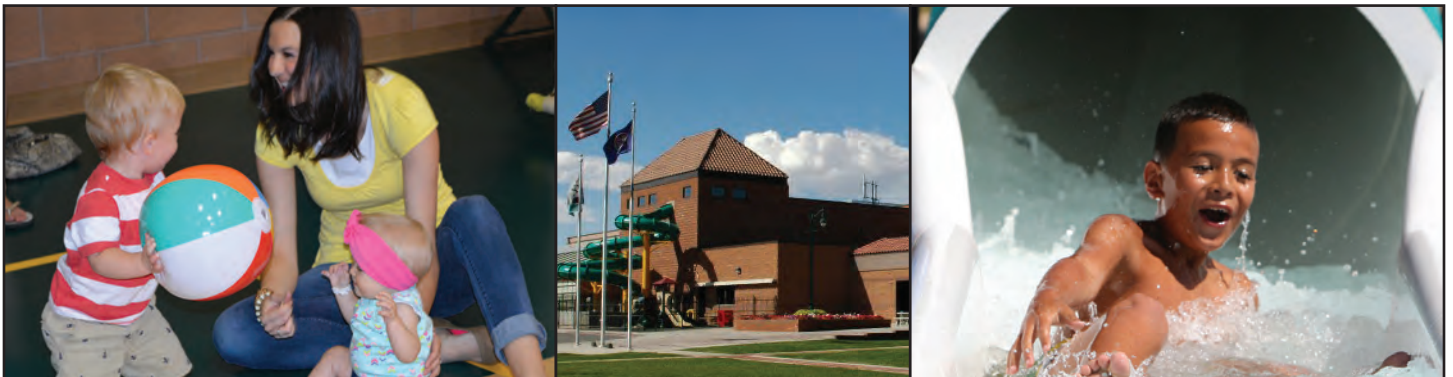
Fee Information (cont.)
Legacy Center/Recreation

Fund 21	Approved FY 2011		Approved FY 2012		Approved FY 2013		Approved FY 2014	
2 Hours 1 Day / Week	\$54	\$50	\$54	\$51	\$52	\$52	\$53	\$53
2 Hours 2 Days / Week	\$93	\$87	\$94	\$88	\$89	\$89	\$92	\$92
2 Hours 3 Days / Week	\$132	\$124	\$134	\$125	\$127	\$127	\$131	\$131
2 Hours 4 Days / Week	\$161	\$150	\$163	\$153	\$155	\$155	\$159	\$159
2 1/2 Hours 1 Day / Week	\$59	\$55	\$60	\$55	\$56	\$56	\$58	\$58
2 1/2 Hours 2 Days / Week	\$105	\$98	\$107	\$99	\$101	\$101	\$104	\$104
2 1/2 Hours 3 Days / Week	\$149	\$140	\$152	\$142	\$144	\$144	\$148	\$148
3 Hours 1 Day / Week	\$70	\$66	\$71	\$67	\$68	\$68	\$70	\$70
3 Hours 2 Days / Week	\$132	\$124	\$134	\$125	\$127	\$127	\$131	\$131
3 Hours 3 Days / Week	\$165	\$157	\$167	\$159	\$161	\$161	\$166	\$166
3 Hours 4 Days / Week	\$206	\$193	\$209	\$195	\$198	\$198	\$204	\$204
Level 6 Extra Class	\$41	\$37	\$42	\$38	\$38	\$38	\$39	\$39
Cheer								
30 Minutes	\$35	\$31	\$36	\$31	\$36	\$32	\$33	\$33
1 Hour	\$39	\$34	\$40	\$34	\$40	\$35	\$36	\$36
Preschool								
2 Days / Week	\$74	\$65	\$75	\$66	\$76	\$67	\$77	\$68
3 Days / Week	\$93	\$81	\$94	\$83	\$95	\$84	\$97	\$85
Summer Preschool	-	-	-	-	\$145	\$127	\$149	\$131
Hap Ki-Do	-	-	-	-	\$61	\$52	\$65	\$55
Other Programs								
Slim-to-Win	-	-	-	-	\$150	\$150	\$154	\$154
Special Ed Volleyball	\$15	\$15	\$16	\$16	\$15	\$15	\$15	\$15
Special Olympics Basketball	\$15	\$15	\$16	\$16	\$15	\$15	\$15	\$15
Private Swim Lessons	\$20	\$20	\$29	\$20	\$20	\$20	\$20	\$20
Ski & Snowboarding School (In Conjunction with American Fork)	\$310	\$310	\$295	\$295	\$295	\$295	\$300	\$300
Special Olympics Swim Team	\$25	\$25	\$26	\$26	\$27	\$27	\$27	\$27
USA Swim - Dolphins	\$33	\$33	\$33	\$33	\$30	\$30	\$33	\$33
USA Swim Team - Sharks	-	-	-	-	\$33	\$33	\$35	\$35
USA Swim Team - Jr. Silver	-	-	-	-	\$35	\$35	\$38	\$38
USA Swim Team - Jr. Gold	-	-	-	-	\$40	\$40	\$40	\$40
USA Swim Team - Senior (Sep-Feb)	-	-	-	-	\$20	\$20	\$20	\$20
USA Swim Team - Senior (Mar-Aug)	-	-	-	-	\$37	\$37	\$40	\$40
USA Yearly Equipment Fee	-	-	-	-	\$25	\$25	\$25	\$25
USA Yearly Membership Fee	-	-	-	-	\$60	\$60	\$60	\$60
WSI	\$150	\$150	\$155	\$155	\$160	\$160	\$165	\$165
Lifeguard Class	\$150	\$150	\$155	\$155	\$160	\$160	\$165	\$165
Canyons Bus Only (In Conjunction with American Fork City)	\$93	\$93	\$94	\$94	\$95	\$95	\$98	\$98
Gymnastics Meet Fees	\$400	\$400	\$405	\$405	\$410	\$410	\$420	\$420
Concealed Weapons	-	-	-	-	\$60	\$60	\$60	\$60
Facility Services:								
Body Fat Testing		\$5		\$5		\$8		\$9

Fee Information (cont.)

Legacy Center/Recreation

Fund 21	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
Body Fat Test & Nutrition Recommendation	\$10	\$10	\$12	\$13
Personal Training:				
Individual Training Session / Hour	\$60	\$60	Per Trainer	Per Trainer
Individual Training Session / Half Hour	\$40	\$40	Per Trainer	Per Trainer
Couple Training Session / Hour	\$80	\$80	Per Trainer	Per Trainer
Couple Training Session / Half Hour	\$55	\$55	Per Trainer	Per Trainer
Group of 3 Training Session / Hour	\$105	\$105	Per Trainer	Per Trainer
Group of 3 Training Session / Half Hour	\$70	\$70	Per Trainer	Per Trainer
Birthday Party Packages				
Package 1 - Room	\$65	\$65	\$70	\$70
Package 2 - Gym	\$70	\$70	\$75	\$75
Package 3 - Rock Wall	\$80	\$80	\$85	\$85
Package 4 - Pool	\$90	\$90	\$95	\$95
Facility Rentals				
Pool Rental (2 Hour Rental)	\$300	\$300	\$300	\$300
Full Gymnasium / Hour	\$50	\$50	\$50	\$50
Each Additional After 3 Hours	\$20	\$20	\$20	\$20
All Day	\$225	\$225	\$225	\$225
Half Gymnasium	\$35	\$35	\$35	\$35
Each Additional After 3 Hours	\$15	\$15	\$15	\$15
All Day	\$160	\$160	\$160	\$160
Full Multi-Purpose Room	\$50	\$50	\$50	\$50
Each Additional After 3 Hours	\$20	\$20	\$20	\$20
All Day	\$225	\$225	\$225	\$225
Half Multi-Purpose Room	\$35	\$35	\$35	\$35
Each Additional After 3 Hours	\$15	\$15	\$15	\$15
All Day	\$160	\$160	\$160	\$160
Each Additional After 3 Hours	\$15	\$15	\$15	\$15
All Day	\$160	\$160	\$160	\$160
Climbing Wall / Hour	\$40	\$40	\$40	\$40
Small Lock Rental / Month	\$7	\$7	\$7	\$7
Large Lock Rental / Month	\$9	\$9	\$9	\$9
Center Court & Outdoor Concessions	(All Food Prices Are Directly Tied to Operating Costs)			



Budget Information

Outdoor Pool

Fund 22	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Revenues:				
34-71 Outdoor Pool Revenue	\$100,000	\$110,219	\$105,143	\$105,143
38-10 Legacy Center Contribution	73,650	73,650	73,650	111,102
38-20 Transfer from RDA	160,000	455,751	346,207	750,000
Total Revenues	\$333,650	\$639,620	\$525,000	\$966,245
41 Expenses:				
10 Salaries & Wages	\$70,000	\$75,451	\$66,000	\$101,210
13 Employee Benefits	1,500	5,655	5,500	7,742
27 Utilities	23,000	24,050	23,000	23,000
30 Electricity - Lehi City Power	6,000	-	6,000	6,000
33-101 Operations & Maintenance	73,150	76,360	78,293	78,293
57-100 Capital Outlay	160,000	470,708	346,207	750,000
61-200 Interest Expense	-	-	-	-
Total Expenses	\$333,650	\$652,224	\$525,000	\$966,245
Surplus/(Deficit)	\$ -	\$(12,604)	\$ -	\$ -

Fee Information

Outdoor Pool

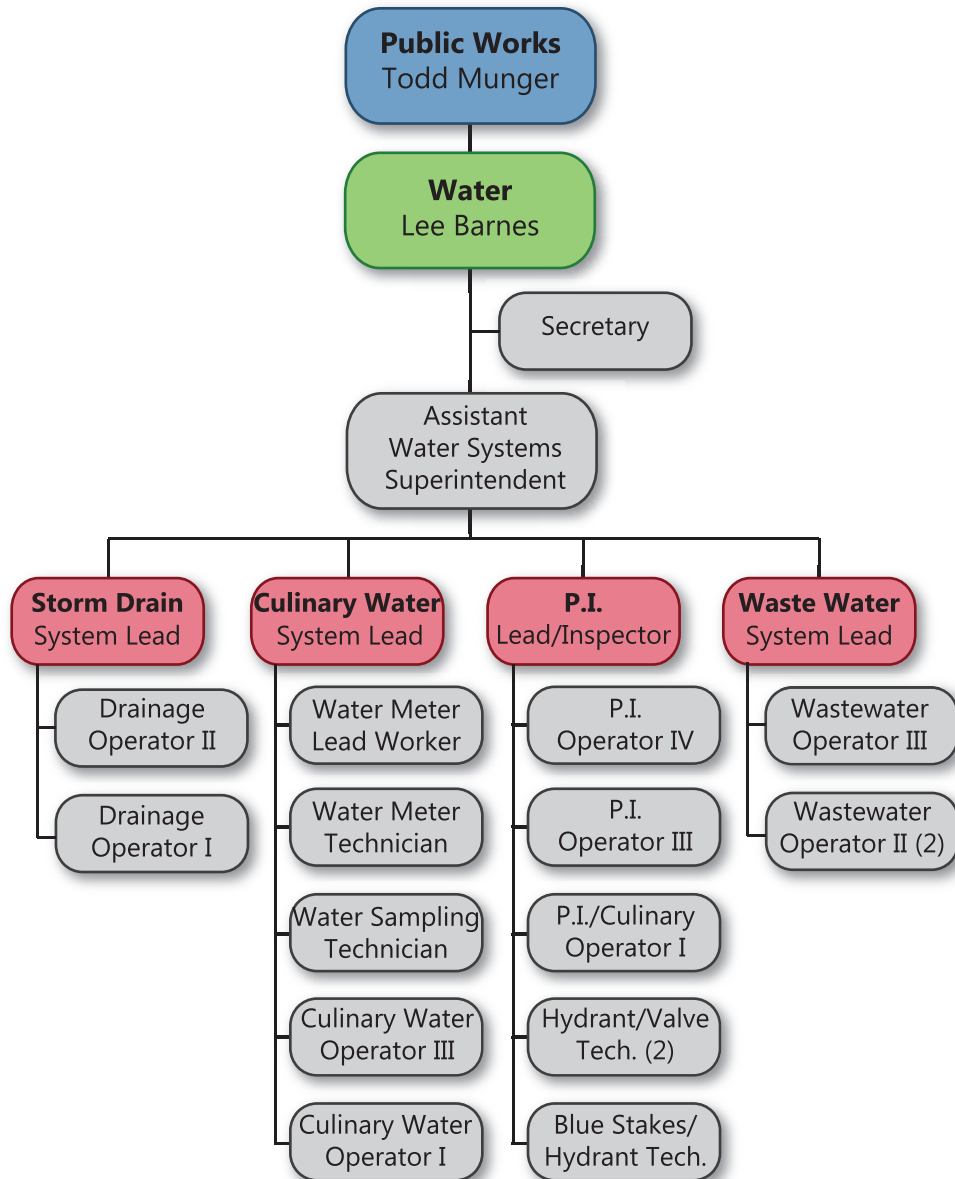
Fund 22	Approved FY 2011		Approved FY 2012		Approved FY 2013		Approved FY 2014	
Season Pass:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Family (Up to 6 People)	\$157	\$135	\$157	\$135	\$175	\$160	\$175	\$160
+ Each Additional Family Member	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25
If Legacy Center Year-Round Pass Holder	\$110	\$95	\$110	\$95	\$124	\$112	\$123	\$112
Individual	\$90	\$72	\$90	\$72	\$100	\$80	\$100	\$80
If Legacy Center Year-Round Pass Holder	\$63	\$50	\$63	\$50	\$86	\$78	(Discontinued)	
Pool Rental	\$250		\$250		\$300		\$300	
Daily Admission:								
Ages 12 & Older		\$4		\$4		\$5		\$5
Ages 4-11		\$3		\$3		\$4		\$4
Ages 3 and Under		Free		Free		Free		Free
Seniors (55+)		\$1		\$1		\$1.50		\$1.50
Water Aerobics		\$3		\$3		\$3		\$3
Lap Swimming		\$2		\$2		\$2		\$2
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)		\$18		\$18		\$20		\$20
Intermediate Diving Lessons (3 Class Sessions)		\$45	(Discontinued)		(Discontinued)		(Discontinued)	
Advanced Diving Lessons (3 Class Sessions)		\$45	(Discontinued)		(Discontinued)		(Discontinued)	

Enterprise Funds

LEHI



Water Division



For more information about the Public Works Department, which oversees the Water Division, see page 78.

Budget Information

Storm Drain

Fund 57	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
30 Operating Revenues:				
10 Interest income	\$10,050	\$12,718	\$4,000	\$4,000
11 Drainage Service Charges	1,070,910	1,107,978	831,460	925,000
Other Revenues:				
36-00 Miscellaneous	1,514	10,910	8,240	8,239
36-80 Reserves	-	-	287,470	-
37-25 Capital Contribution (UDOT)	241,955	833,783	70,000	-
Total Operating Revenues	1,324,429	1,965,389	1,201,169	937,239
40 Operating Expenses:				
10 Salaries & Wages	\$126,802	\$134,181	\$131,742	\$137,586
11 Overtime	12,862	9,765	-	-
13 Employee Benefits	60,964	63,769	65,606	72,250
14 Uniforms	2,144	1,470	2,500	2,500
21 Books, Subscriptions, Memberships	-	687	1,000	1,000
23 Travel & Training	505	268	1,000	1,000
24 Office Supplies	-	-	500	500
25 Fleet Fund Charges	-	227	25,000	25,000
26 Building & Grounds	-	-	16,000	16,000
29 Risk Management Charge	15,000	15,000	15,000	15,000
31 Professional & Technical	18,106	19,789	45,000	45,000
36 Bond Fees	-	-	2,750	2,750
42 Billing Expense	19,373	18,920	7,895	7,895
44 Bad Debt Expense	2,734	8,630	7,000	7,000
45 Supplies	1,762	5,031	4,000	4,000
48 System Maintenance	27,746	27,999	35,000	35,000
49 Detention Basin's Maintenance	-	46,524	40,000	41,581
60 Debt Service	83,567	85,606	-	222,657
70 Allocation to General Fund	65,610	65,610	65,520	65,520
95 Reserves	-	-	207,156	-
96 Depreciation/Amortization	684,591	716,903	-	-
50 Capital Expenses:				
12-000 Capital Outlay	-	5,300	175,000	-
12-015 200 N. 400 W.	-	-	272,500	-
12-020 663 N. 700 E.	-	-	81,000	-
12-001 Mini Excavator	-	-	-	-
14-001 Inventory/Equipment Storage	-	-	-	35,000
55-110 Remedial Drainage	-	-	-	200,000
Total Expenses	\$1,121,766	\$1,225,679	\$1,201,169	\$937,239
Surplus/(Deficit)	\$202,663	\$739,710	\$-	\$-

Fee Information

Storm Drain

Fund 57	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Impact Fee/acre (.25 are minimum)	\$1,300	\$1,300	\$1,300	\$1,300
Service Charge:				
Residential/month	\$5	\$5	\$4	\$4
Commercial/1,000 sq. ft. of impervious sur.	\$1	\$1	\$1	\$1

Budget Information

Storm Drain Impact Fee

Fund 77	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
36 Capital Revenues:				
10 Interest Earnings	\$-	\$-	\$5,000	\$5,000
50 Impact Fees	146,027	200,725	175,000	350,000
55 Developers/Bonds Contributions	-	-	-	-
30 Re-appropriate Fund Balance	-	-	207,156	-
Total Capital Revenues	\$146,027	\$200,725	\$387,156	\$355,000
50 Capital Expenditures:				
00-001 Impact Fee Refund	\$129,717	\$1,253	\$-	\$-
10-001 Mainline Up-sizing	-	-	50,000	-
10-002 West Low Hills Drive	-	-	-	-
10-005 Capital & Impact Fee Study	39,504.00	-	-	-
12-005 1500 North Drain	-	-	-	-
13-001 Debt Service	-	-	207,156	355,000
50-001 Reserves	-	-	130,000	-
Total Capital Expenditures	\$169,221	\$1,253	\$387,156	\$355,000
Capital Surplus/(Deficit)	\$(23,194)	\$199,472	\$-	\$-

Budget Information

Payment in Lieu

Fund 78	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
36 Capital Revenues:				
10 Interest Earnings	\$-	\$-	\$1,000	\$1,000
50 Developers/Bonds Contributions	233,104	67,854	339,000	250,000
Total Capital Revenues	\$233,104	\$67,854	\$340,000	\$251,000
50 Capital Expenditures:				
09-001 1200 West Regional Basin	\$-	\$-	\$-	\$-
09-002 Center & 1100 West	-	-	40,000	-
13-001 2300 W. Bridge	-	-	150,000	-
13-002 400 W. RR detention	-	-	150,000	-
14-001 Utah Highlands	-	-	-	250,000
50-001 Reserves	-	-	-	1,000
Total Capital Expenditures	\$-	\$-	\$340,000	\$251,000
Capital Surplus/(Deficit)	\$233,104	\$67,854	\$-	\$-

Budget Information

Culinary Water

Fund 51	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
30 Operating Revenues:				
00 Miscellaneous	\$108,117	\$21,369	\$25,000	\$25,000
10 Interest Earnings	1,561	229	-	-
11 Water Service Charges	2,489,628	2,581,304	2,455,000	2,460,778
21 Water Hook Up Fees	145,104	262,263	127,350	127,350
Other Revenues:				
37-30 Contributions From Developers	168,111	1,442,891	95,000	-
39-80 Operating Transfer	-	-	-	-
Total Revenues	\$2,912,521	\$4,308,056	\$2,702,350	\$2,613,128
40 Operating Expenses:				
10 Salaries & Wages	\$481,247	\$374,074	\$429,174	\$441,026
11 Overtime	24,681	31,025	19,000	19,000
13 Employee Benefits	203,248	181,730	190,789	206,221
14 Uniforms	2,582	2,543	3,120	3,200
21 Books, Subscriptions, Memberships	3,599	3,492	3,500	4,000
23 Travel & Training	7,288	10,667	10,140	10,500
24 Office Supplies	917	595	8,500	8,500
25 Fleet Fund Charges	111,240	111,240	111,240	111,240
26 Buildings & Grounds O&M	1,417	788	5,900	10,000
27 Utilities	18,146	17,546	40,000	40,000
28 Supplies & Maintenance	14,737	9,250	100,000	100,000
29 Risk Mgmt Fund Charges	60,000	60,000	60,000	60,000
30 Electricity - Lehi City Power	230,443	230,659	200,000	200,000
31 Professional & Technical	45,794	58,385	105,000	112,000
32 IT Fund Charges	32,000	32,000	32,000	32,000
36 Bond Fees	2,926	3,602	6,500	6,500
40 Safety	3,164	4,554	-	-
42 Billing Expense	21,562	20,216	50,000	50,000
44 Bad Debt Expense	6,380	17,012	15,000	15,000
45 Special Department Supplies	3,667	1,842	12,000	12,000
46 Equipment Rental	-	-	-	-
48 System Maintenance	154,007	246,507	175,000	250,000
49 Tools	-	2,323	20,000	20,000
63 Debt Service	73,315	100,529	331,544	256,535
71 Allocation to General Fund	174,500	174,500	174,500	174,500
95 Depreciation	1,003,183	1,019,982	-	-
96 Amortization	5,220	5,217	4,600	4,600
50 Capital Expenses:				
50-54-000	-	-	-	65,000
11-001 Murdock Canal Utilities Move	-	-	15,000	-
50-001 Reserves	-	-	484,843	401,306
58-100 Subdivision Development	-	-	95,000	-
Total Expenses	\$2,685,263	\$2,720,278	\$2,702,350	\$2,613,128
Surplus/(Deficit)	\$227,258	\$1,587,778	\$-	\$-

Fee Information

Culinary Water

Fund 51	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Water Connection Fee:				
3/4" Meter	\$512.11	\$516.99	\$516.99	\$527.93
1" Meter	\$703.32	\$733.59	\$733.59	\$776.20
1 1/2" Meter	\$1,854.23	\$1,900.66	\$1,900.66	\$1,991.22
2" Meter	\$2,100.64	\$2,117.71	\$2,117.71	\$2,353.76
3" Meter	\$5,628.75	\$5,628.75	\$5,628.75	\$5,628.75
4" Meter	\$7,596.50	\$7,596.50	\$7,596.50	\$7,596.50
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	\$10.25			
+/1.000 gallons used	\$0.80	\$0.80	\$1.09	\$1.09

Budget Information

Culinary Water Impact Fee

Fund 71	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
37 Capital Revenues:				
10 Interest Earnings	\$7,161	\$6,366	\$25,000	\$25,000
30 Re-appropriate Fund Balance	-	-	2,005,000	1,200,000
40 Contribution From Developers	-	-	-	2,100,000
50 Impact Fees	399,602	623,879	400,000	1,500,000
Total Capital Revenues	\$406,763	\$630,245	\$2,430,000	\$4,825,000
50 Capital Expenditures:				
00-100 Impact Fee Refunds	\$176,305	\$17,150	\$-	\$400,000
09-002 Pipe Oversizing	-	-	60,000	60,000
10-002 Gray Well	-	-	250,000	150,000
10-003 Spring Line to Low Hills Tank	-	-	-	200,000
10-004 Alpine Springs	-	-	200,000	-
10-005 Pilgrim	-	-	250,000	-
11-003 Capital & Impact Fee Study	-	-	-	-
12-001 Adobe Loop	-	-	110,000	-
13-001 2300 W @ Bridge	-	-	60,000	-
13-002 Water to NSA Park	-	-	-	-
14-002 Upper Low Hills Tank and Well	-	-	-	2,100,000

Budget Information (cont.)**Culinary Water Impact Fee**

Fund 71	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
14-003 Mitchell Hollow Well	-	-	-	1,200,000
50-001 Reserves	-	-	-	715,000
Total Capital Expenditures	\$176,305	\$17,150	\$930,000	\$4,825,000
Capital Surplus/(Deficit)	\$230,458	\$613,095	\$1,500,000	\$-

Budget Information**Pressurized Irrigation**

Fund 55	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
30 Operating Revenues:				
00 Miscellaneous	\$270	\$112,655	\$7,845	\$7,845
10 Interest Earnings	2,796	5,484	1,305	1,305
11 Secondary Water Service Charges	2,140,448	2,193,012	1,883,995	1,883,995
21 Secondary Water Hook Up Fees	169,137	103,593	55,000	55,000
25 Operating Transfers	-	-	-	-
30 Contributions From Developers	225,484	1,048,342	55,000	-
Total Revenues	\$2,538,135	\$3,463,086	\$2,003,145	\$1,948,145
40 Operating Expenses:				
10 Salaries & Wages	\$179,041	\$246,735	\$241,113	\$248,435
11 Overtime	5,066	18,470	15,000	15,000
13 Employee Benefits	84,873	134,023	140,186	153,598
14 Uniforms	2,105	2,093	2,000	2,000
21 Books, Subscriptions, Memberships	550	590	300	300
23 Travel & Training	1,069	305	2,000	2,000
24 Office Supplies	1,476	630	10,000	10,000
25 Fleet Fund Charges	25,000	25,000	25,000	25,000
26 Buildings & Grounds O&M	934	1,052	17,900	17,900
27 Utilities	2,422	2,438	-	-
29 Risk Mgmt Fund Charges	50,000	50,000	50,000	50,000
30 Electricity - Lehi City Power	154,367	153,969	150,000	150,000
31 Professional & Technical	11,316	8,248	25,400	25,400
36 Bond Fees	2,394	5,038	3,000	3,000
40 Safety	737	1,508	-	-
42 Billing Expense	20,293	22,265	15,000	15,000
44 Bad Debt Expense	5,505	15,486	15,000	15,000
45 Supplies	2,581	4,271	16,000	16,000
46 Water Shares Rental	36,250	134,854	225,000	250,000
46-100 Resale Water Purchase	182,312	319,143	225,000	250,000
47 Shop Parts Expense	614	112	2,000	2,000
48 System Maintenance	46,359	107,058	200,000	200,000
61-200 Interest Expense	47,053	82,251	-	-
63 Debt Service	-	-	271,264	209,892
71 Allocation to General Fund	-	64,890	64,980	64,980
95 Depreciation	900,148	924,879	-	-
50 Capital Expenses:				

Budget Information (cont.)**Pressurized Irrigation**

Fund 55	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
10-001 Fire Hydrant/Mainline Replace	-	-	200,000	-
10-002 SCADA Upgrades	-	-	10,002	-
10-003 Reserves	-	-	-	222,640
10-004 Line Up-sizing	4,269	-	-	-
12-001 Mini Excavator	-	-	22,000	-
58-100 Subdivision Development	-	-	55,000	-
Total Expenses	\$1,766,734	\$2,325,308	\$2,003,145	\$1,948,145
Surplus/(Deficit)	\$771,401	\$1,137,778	\$-	\$-

Fee Information**Pressurized Irrigation**

Fund 55	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
PI Connection Fee:				
1" Lateral	\$247.38	\$247.38	\$247.38	\$258.92
1 1/4" Lateral	\$269.70	\$311.53	\$311.53	\$352.66
1 1/2" Lateral	\$376.26	\$376.26	\$376.26	\$444.07
2" Lateral	\$517.65	\$518.66	\$518.66	\$564.73
PI Impact Fee:				
Residential (Single & Multi-Family)/acre (.25 acre min.)	\$4,270	\$4,270	\$4,270	\$4,270
Non-Residential/pervious acre (.25 acre min.)	\$6,703	\$6,703	\$6,703	\$6,703
PI Service Charge:				
Base rate/connection/month	\$4.14	\$4.14	\$4.14	\$2.14
+ /sq. ft. of lot divided by 43,560	\$41.67	\$41.67	\$41.67	\$41.67
Min./month charge	\$12.47	\$12.47	\$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
Metered Fire Hydrant Permit Processing	\$45	\$45	\$45	\$45
(+ /Utility Sign-up Processing)	\$30	\$30	\$30	\$30
Base rate/metered fire hydrant connection/month	\$4.14	\$4.14	\$4.14	\$4.14
+ / 1,000 gallons used	\$0.40	\$0.40	\$0.40	\$0.40
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

Budget Information

Pressurized Irrigation Impact Fee

Fund 75	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
37 Capital Revenues:				
10 Interest Earnings	\$5,165	\$2,187	\$25,000	\$25,000
30 Re-appropriate Fund Balance	-	-	320,000	-
40 Contributions From Developers	-	-	-	400,000
50 Impact Fees	432,428	614,933	600,000	1,000,000
Total Capital Revenues	\$437,593	\$617,120	\$945,000	\$1,425,000
50 Capital Expenditures:				
00-001 Impact Fee Refunds	\$-	\$17,562	\$-	\$100,000
08-001 WIP - Spring Creek Reservoir	-	-	-	-
10-001 Pipe Oversizing	-	-	90,000	50,000
10-003 Sandpit Reservoir	-	-	495,000	500,000
12-001 Adobe Loop	-	-	130,000	-
13-001 NSA Park Line	-	-	50,000	-
13-002 Traverse Mtn Booster Pump	-	-	100,000	-
13-003 2300 W Bridge	-	-	80,000	-
14-001 Upper Lower Hills Reservoir	-	-	-	400,000
50-001 Reserves	72,000	-	-	375,000
50-005 Capital & Impact Fee Study	-	-	-	-
Total Capital Expenditures	\$72,000	\$17,562	\$945,000	\$1,425,000
Capital Surplus/(Deficit)	\$365,593	\$599,558	\$-	\$-

Budget Information

Waste Water

Fund 52	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
30 Operating Revenues:				
00 Miscellaneous	\$9,221	\$12,769	\$-	\$10,000
31 Sewer Service Charges	4,886,485	6,292,828	6,302,855	6,550,000
Other Revenues:				
37-25 Contributions Capital Funding	229,175	768,213	-	-
Total Revenues	\$5,124,881	\$7,073,810	\$6,302,855	\$6,560,000
40 Operating Expenses:				
10 Salaries & Wages	\$145,725	\$145,182	\$208,059	\$176,369
11 Overtime	13,086	11,625	10,000	10,000
13 Employee Benefits	81,380	68,050	111,203	103,774
14 Uniforms	1,702	1,075	2,000	2,000
21 Books, Subscriptions, Memberships	171	189	200	200
23 Travel & Training	-	747	4,000	4,500
24 Office Supplies	441	801	3,500	3,500
25 Fleet Fund Charges	75,000	75,000	75,000	75,000
26 Buildings & Grounds O&M	437	3,064	2,900	10,000
27 Utilities	5,844	4,478	10,000	10,000
28 Supplies & Maintenance	21,945	23,398	50,000	50,000
29 Risk Mgmt Fund Charges	50,000	50,000	50,000	50,000
30 Electricity - Lehi City Power	6,287	4,565	5,000	5,000

Budget Information (cont.)

Waste Water

Fund 52	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
31 Professional & Technical	5,770	8,885	58,000	58,000
32 IT Fund Charges	6,000	6,076	6,000	6,000
33 Timpanogos Special Service District	4,574,699	4,878,763	5,250,000	5,250,000
36 Bond Fees	-	-	-	-
40 Safety	2,207	5,339	-	-
42 Collection Special Assessments	-	-	-	-
43 Billing Expense	20,243	19,676	35,000	35,000
44 Bad Debt Expense	12,142	41,680	30,000	30,000
45 Department Supplies	317	2,829	5,000	5,000
48 System Maintenance	22,876	5,033	98,615	98,615
60 Debt Service	-	-	-	-
61 Lease Interest	-	-	-	-
61-200 Interest Expense	4,354	-	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	1,006,861	1,015,413	-	-
50 Capital Expenses:				
10-002 Manhole/Main Line Rehab	-	-	70,000	70,000
11-001 Murdock Canal Utilities Move	-	-	15,000	-
14-001 TV Inspection van	-	-	-	316,042
50-001 Reserves	-	-	47,378	-
58 Capital Improvements	-	-	-	35,000
Total Expenses	\$6,207,487	\$6,521,868	\$6,302,855	\$6,560,000
Surplus/(Deficit)	\$(1,082,606)	\$551,942	\$-	\$-



Fee Information

Waste Water

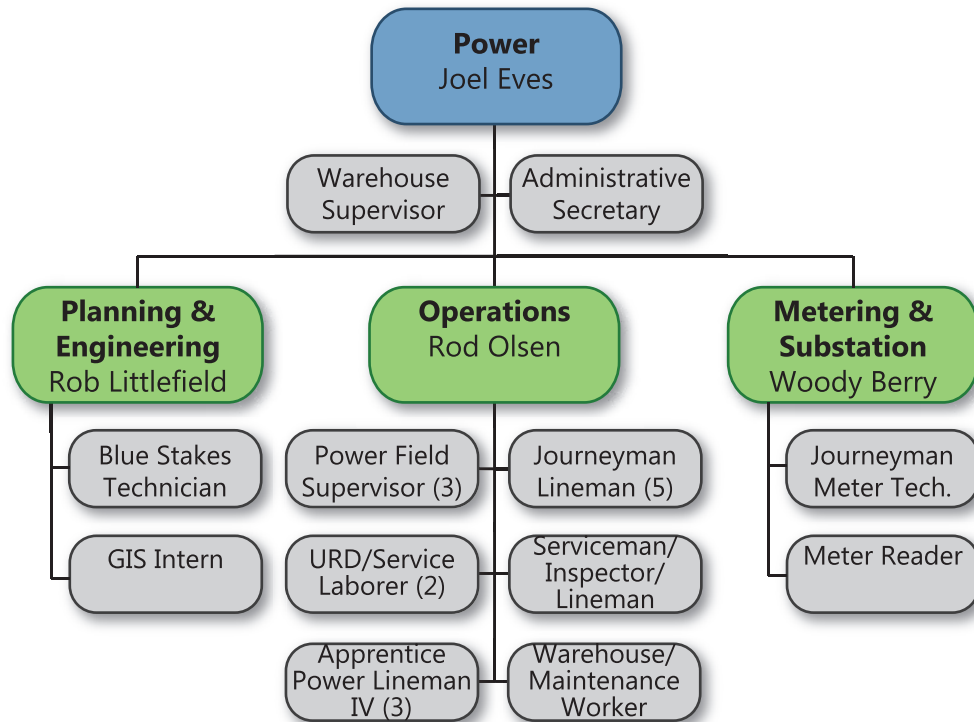
Fund 52	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Impact Fee:				
Residential/dwelling unit	\$460	\$460	\$460	\$460
Non-Residential				
3/4" Meter	\$460	\$460	\$460	\$460
1" Meter	\$1,230	\$1,230	\$1,230	\$1,230
1 1/2" Meter	\$1,534	\$1,534	\$1,534	\$1,534
2" Meter	\$4,914	\$4,914	\$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	\$15.50	\$18.00	\$22.00	\$22.00
+/1.000 gallons used	\$1.50	\$2.00	\$2.00	\$2.00
Timpanogos Special Service District (Regional Sewer Treatment Plant)				
Impact Fee:				
Single Family Housing/house	\$3,812	\$3,812	\$3,812	\$3,812
Multi-Unit Residential/dwelling unit	\$3,812	\$3,812	\$3,812	\$3,812
Commercial, Industrial, Institutional	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.

Budget Information

Waste Water Impact Fee

Fund 72	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
37 Capital Revenues:				
10 Interest Earnings	\$7,161	\$8,878	\$10,000	\$10,000
30 Re-appropriate Fund Balance	-	-	2,565,000	1,090,000
40 Contribution From Developers	-	-	-	350,000
50 Impact Fees	399,602	276,032	225,000	400,000
Total Capital Revenues	\$406,763	\$284,910	\$2,800,000	\$1,850,000
50 Capital Expenditures:				
00-100 Impact Fee Refunds	\$124,605	\$385	\$-	\$-
09-003 Jordan River Sewer Expansion	-	-	200,000	1,400,000
10-001 Oversizing Pipe	-	-	100,000	100,000
12-0011700 West Sewer Expansion	-	-	300,000	-
14-001 Micron Sewer Extension	-	-	-	350,000
Total Capital Expenditures	\$124,605	\$385	\$600,000	\$1,850,000
Capital Surplus/(Deficit)	\$282,158	\$284,525	\$2,200,000	\$-

Power



Department Description

The Power Department consists of the Planning and Engineering, Operations, and Metering and Substation Divisions that are supervised by the Power Director. 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.

Department Mission

The mission of the Lehi City Power Department is to provide reliable electrical service to our customers at competitive rates with local control.

Policies and Objectives

- Acquire land and begin construction for the City's North Bench Substation.
- Build a 600 amp feeder line from Traverse Mountain's Morning Glory Drive to Center Street.
- Build the 2100 North feeder line from 1700 West to Redwood Road.

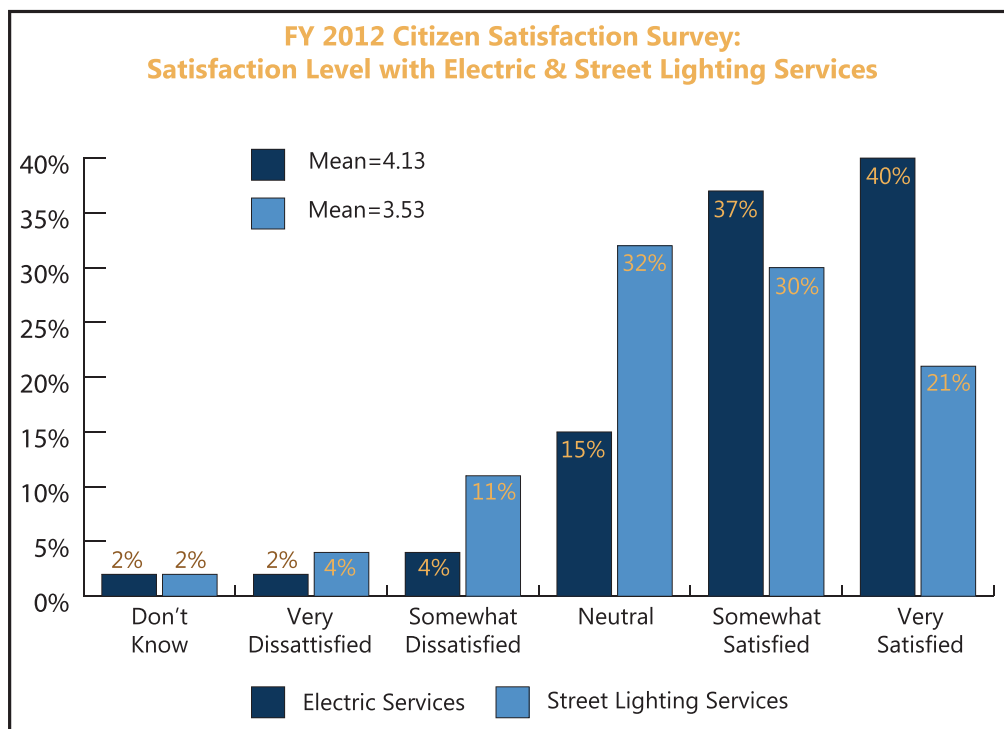
Three-year Accomplishments

- Relocated several main feeder lines to accommodate the Pioneer Crossing and Frontrunner projects (2011).
- Built a new 600 amp feeder line from Traverse Mountain Substation to new customers, including Adobe and the Outlets at Traverse Mountain (2012).
- Purchased several of the Rocky Mountain Power facilities that exist in the City.
- Built a main feeder along 2300 West from 300 North to 900 North (2013).

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Megawatt Hours Used to Billed	96.0%	97.0%	95.5%	97%
Power Line (in miles) per FTE	12.0	12.3	12.6	12.8
Reliability Index Scores				
SAIFI*	0.486	0.496	0.312	.500
SAIDI* (in minutes)	29.80	36.19	20.98	50.00
CAIDI* (in minutes)	61.34	72.94	67.14	75.00

*SAIFI, SAIDI, and CAIDI are reliability indicators used to measure the average frequency and duration of service interruptions. SAIFI and SAIDI measure average interruptions to the power system while CAIDI measures the average interruptions to the customer.

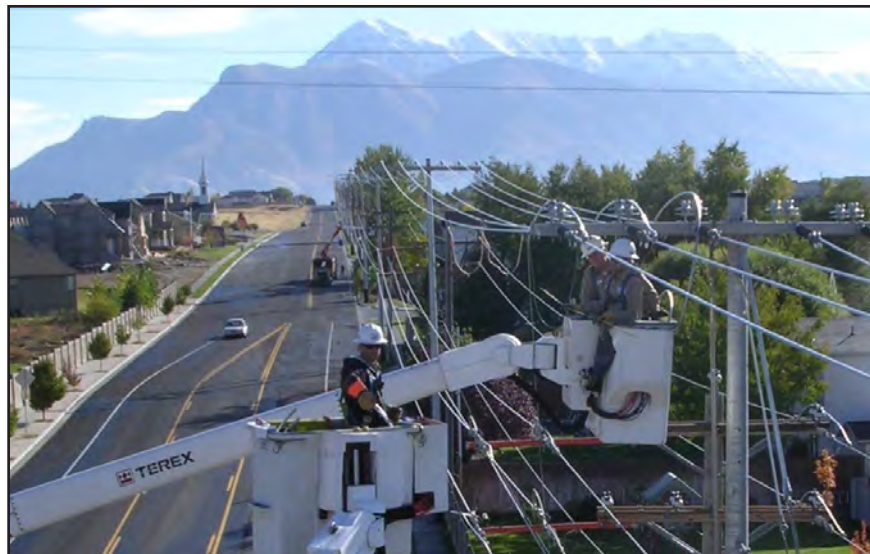


Staffing Information

Power

Fund 51	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Full-Time:					
Power Director	24	1.00	1.00	1.00	1.00
Operations Manager	21	1.00	1.00	1.00	1.00
Meter Syst./Substation Supervisor	19	1.00	1.00	1.00	1.00
Power Field Supervisor	19	3.00	3.00	3.00	3.00
Planner/System Designer	19	1.00	1.00	1.00	1.00
Journeyman Power Lineman	18	5.00	5.00	5.00	5.00
Serviceman/Inspector/Lineman	18	1.00	1.00	1.00	1.00
Power Warehouse Supervisor	16	1.00	1.00	1.00	1.00
Apprentice Power Lineman IV	10	3.00	3.00	3.00	3.00
Warehouse/Maintenance Worker	10	1.00	1.00	1.00	1.00
URD Laborer	10	1.00	1.00	1.00	1.00
Service Laborer	10	1.00	1.00	1.00	1.00
Blue Stakes Technician	8	1.00	1.00	1.00	1.00
Part-time Benefited:					
Meter Reader		0.67	0.67	0.67	0.67
Part-time Non-benefited:					
Administrative Assistant		0.75	0.75	0.75	0.75
Seasonal/Temporary:					
Laborer		**0.67	**0.67	**0.67	**0.67
GIS Intern		**0.50	**0.50	**0.50	0.50
Total FTEs		23.59	23.59	23.59	23.59

**Funded, but unfilled position.



Budget Information

Power

Fund 53	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
30 Operating Revenues:				
11 Electric Sales Taxable	\$17,459,448	\$18,411,341	\$19,210,000	\$20,168,153
12 Electric Sales Tax Exempt	2,114,789	2,436,021	2,147,000	2,500,000
25 Electric Hook Up Fees	93,549	200,480	75,000	75,000
36 Miscellaneous Revenues:				
00 Miscellaneous	150,674	164,592	50,000	50,000
03 Temporary Power Charges	23,040	41,740	75,000	75,000
05 Revenue from Damage	33,107	22,594	25,000	25,000
10 Interest Income	6,089	103,091	34,731	34,731
15 Salvage Revenue	62,596	24,643	25,000	25,000
20 Gain/Loss Sale of Fixed Assets	-	33,221	-	-
25 Contribution Capital Funding	306,866	280,590	-	-
50 Late Payment Penalties	165,493	133,361	175,000	175,000
60 Pole Attachment	18,144	14,959	50,000	50,000
37 Capital Revenues:				
60 Subdivision Reimbursement	450,878	1,259,388	250,000	250,000
80 Reserves	-	-	20,000	-
Total Revenues	\$20,884,673	\$23,126,021	\$22,136,731	\$23,427,884
40 Operating Expenses:				
00 Miscellaneous	-	-	23,184	23,184
10 Salaries & Wages	\$1,578,857	\$1,101,563	\$1,656,511	\$1,686,020
11 Overtime	73,969	67,933	109,640	109,640
13 Employee Benefits	594,462	542,962	657,893	717,323
14 Uniforms	11,897	8,065	9,200	9,200
21 Books, Subscriptions, Memberships	18,439	14,315	3,000	3,000
23 Travel & Training	7,876	15,985	23,500	23,500
24 Office Supplies	5,376	6,423	10,000	10,000
25 Fleet Fund Charges	350,000	350,000	350,000	350,000
26 Buildings & Grounds O&M	5,046	8,000	11,000	27,325
27 Utilities	52,659	37,042	47,000	47,000
28 Supplies & Maintenance	811	967	2,000	2,000
29 Risk Management Charges	200,000	200,000	200,000	200,000
30 Electricity - Lehi City Power	9,514	8,781	10,000	10,000
31 Professional & Technical	53,560	31,249	70,000	70,000
32 IT Fund Charges	20,000	19,999	20,000	20,000
33 Computer Maintenance	-	-	5,000	5,000
36 Bond Fees	40,478	40,478	30,000	30,000
38 Tree Trimming Expense	49,747	41,450	40,000	40,000
40 Safety	12,652	22,710	-	25,100
42 Delinquent Collection Expense	-	8,043	15,000	15,000
43 Billing Expense	177,308	131,475	150,000	150,000
44 Bad Debt Expense	55,331	278,948	50,000	50,000
45 System Maintenance	324,892	441,036	89,000	89,000
46 Resale Power Purchase	15,294,803	14,772,427	16,200,000	17,451,000

Budget Information (cont.)

Power

Fund 53	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
47 Supplies	24,802	40,421	31,500	31,500
48 Substation Maintenance	20,265	21,862	60,000	60,000
49 Power Locating	3,204	2,552	7,500	7,500
60 Debt Service	128,315	117,490	839,000	873,789
61 Lease Interest	-	-	-	-
71 Allocation to General Fund	266,002	265,920	266,000	266,000
73 Elect Trans to Capital Projects	-	-	-	-
75 Transfer to Solid Waste Fund	-	-	-	-
85 Depreciation	1,761,706	1,781,045	-	-
90 Amortization Expense	7,165	7,165	25,803	25,803
90-100 Equipment Lease Payments	84	-	-	-
50 Capital Expenses:				
53 Underground System Upgrade	-	-	190,000	200,000
54 New Equipment	-	-	255,000	-
54 New Metering Equipment	-	-	20,000	-
55 Street Light Project	-	-	150,000	150,000
56 Subdivision Construction	-	-	200,000	250,000
57 Utah Power Line Purchases	-	-	275,000	150,000
59-120 Designated City Projects	-	-	15,000	50,000
59-130 Equipment Storage	-	-	20,000	200,000
Total Expenses	\$21,149,220	\$20,386,306	\$22,136,731	\$23,427,884
Surplus/(Deficit)	\$(264,547)	\$2,739,715	\$-	\$-

Fee Information

Power

Fund 53	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
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	\$60	\$60	\$60	\$60
(AMPS cost schedule same as single meter)				
Three Phase Multimeter/meter	\$200	\$200	\$200	\$200
(AMPS cost schedule same as single meter)				

Fee Information (cont.)

Power

Fund 53			Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
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	\$1,800	\$1,800	\$1,800	\$1,800
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
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	315	\$71,489	\$71,489	\$71,489	\$71,489
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

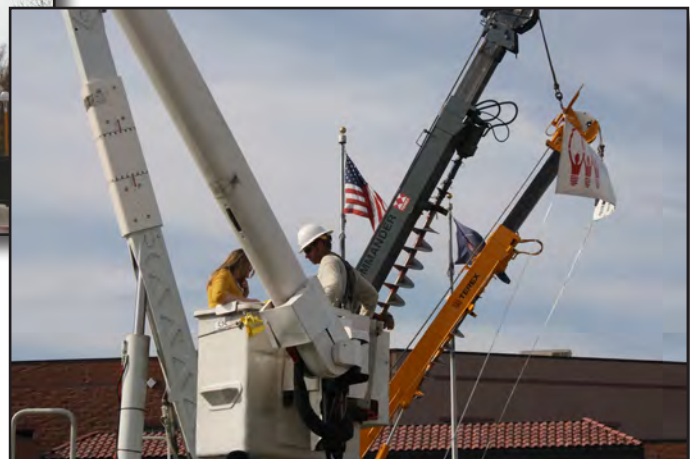
Fee Information (cont.)
Power

Fund 53			Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
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	\$206,525	\$206,525	\$206,525	\$206,525
3000	2494	1092	\$247,829	\$247,829	\$247,829	\$247,829
3500	2910	1272	\$288,672	\$288,672	\$288,672	\$288,672
3750	3118	1363	\$309,333	\$309,333	\$309,333	\$309,333
4000	3326	1454	\$329,985	\$329,985	\$329,985	\$329,985
Service Charge:						
Residential/kWh			\$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	\$0.0980
+/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	\$0.0980	\$0.0980	\$0.0980
+/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
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

Budget Information

Fund 73 - Electric Impact Fee

Line Item Description	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
37 Capital Revenues:				
10 Interest Earnings	\$7,550	\$17,055	\$25,000	\$35,000
30 Re-appropriate Fund Balance	-	-	2,135,000	1,530,000
50 Impact Fees	791,577	1,216,472	1,000,000	1,800,000
55 Contributions From Developers	217,888	-	-	-
Total Capital Revenues	\$1,017,015	\$1,233,527	\$3,160,000	\$3,365,000
50 Capital Expenses:				
00-100 Impact Fee Refunds	\$-	\$1,434	\$-	\$-
09-007 Traverse Mountain Feeder Line	-	-	-	-
09-008 Subdivision Development	-	-	-	-
10-001 Main Feeder Upgrades	-	-	-	-
10-002 Traverse Mountain Feeder	-	-	500,000	-
10-007 Substation Transformer	-	-	400,000	-
11-001 North Substation	-	-	350,000	-
11-010 Capital & Impact Fee Study	-	-	-	-
12-001 SR 92 600 Amp Feeder	-	-	600,000	425,000
13-001 Substation Equipment	-	-	750,000	-
13-002 Capacitors	-	-	160,000	320,000
13-003 2100 N. Feeder Line	-	-	400,000	400,000
14-001 Bull River Transformer	-	-	-	1,000,000
14-002 IM Flash Substation	-	-	-	1,220,000
Total Capital Expenses	\$-	\$1,434	\$3,160,000	\$3,365,000
Capital Surplus/(Deficit)	\$1,017,015	\$1,232,093	\$-	\$-



Waste Collection

Department Description

The collection of solid waste is contracted to Waste Management of Utah and is managed by the Finance Department (see page 57). Waste Management of Utah is responsible for supplying solid waste collection containers and collecting solid waste. The Finance Department is responsible for educating the citizens about dump passes, spring cleanup, and cleanup dumpsters that are accessible year-round and located around the City.

Department Mission

See Finance Department, page 57.

Policies and Objectives

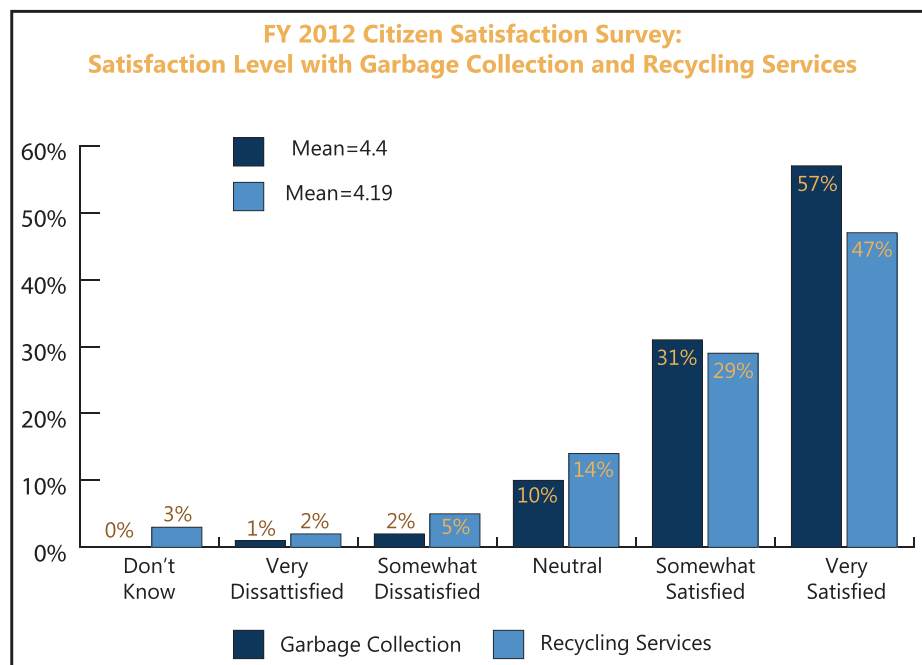
- Monitor contract with Waste Management of Utah to ensure timely service levels are maintained.
- Schedule dumpster services as requested by residents.
- Continue to encourage increased citizen participation in the recycling and green-waste programs.

Three-year Accomplishments

- Increased citizen participation in the recycling and green-waste programs every year.
- Maintained a mean score of 4 or better in Citizen Satisfaction Survey in both garbage collection and recycling services.

Performance Measures & Analysis

Measure Type	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Solid Waste Collected (tons) per \$1,000 in Expenditures	10.92	12.23	9.96	11.00
Waste Collected that is Recyclable	21.0%	22.7%	24.4%	25%



Budget Information**Waste Collection**

Fund 54	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
30 Operating Revenues:				
20 Garbage Service Fees	\$2,193,630	\$2,291,890	\$2,001,950	\$1,900,000
21 Sale of Garbage Bags	169	14	50	-
22 Dump Pass Receipts	6,015	6,070	7,500	7,500
Other Revenues:				
38-80 Appropriate Fund Balance	-	-	-	197,000
36-10 Interest Earnings	1,647	3,677	500	500
Total Revenues	\$2,201,461	\$2,301,651	\$2,010,000	\$2,105,000
40 Operating Expenses:				
11 Garbage Contract Payment	\$1,316,571	\$1,620,761	\$1,355,000	\$1,500,000
38 Operation Expense by Ton/Month	463,145	444,745	550,000	550,000
42 Billing Expense	19,386	32,274	25,000	25,000
44 Bad Debt Expense	5,894	17,786	10,000	10,000
45 City Cleanup Expense	11,870	4,884	10,000	10,000
46 Purchase of Garbage Bags	-	115	-	-
47 Recycling Project Award	-	-	50,000	-
61 Interest Expense	-	-	-	-
71 Allocation to General Fund	9,999	9,999	10,000	10,000
72 Reserves	-	-	-	-
Total Operating Expenses	\$1,826,865	\$2,130,564	\$2,010,000	\$2,105,000
Operations Surplus/(Deficit)	\$374,596	\$171,087	\$-	\$-

Fee Information**Waste Collection**

Fund 54	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014
First garbage tote/month	\$14.00	\$14.00	\$12.00	\$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 (Apr.-Nov. only)	\$5.50	\$6.50	\$6.50	\$6.50

John Hutchings Museum

See page 90 for complete information, including staffing and performance measures, for the Museum Division.

Budget Information

Museum

Fund 56	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
30 Operating Revenues:				
11 Museum Receipts	\$36,336	\$39,151	\$27,500	\$29,000
12 Grants	5,000	-	-	-
35 Donations	-	-	-	-
80 Contribution from General Fund	159,996	159,996	160,000	186,903
81 Operating Transfers	-	-	-	-
36 Miscellaneous Revenues:	-	-	-	-
10 Interest Income	1,356	1,677	750	750
15 Re-appropriate Fund Balance	-	-	20,267	-
Total Revenues	\$202,688	\$200,824	\$208,517	\$216,653
40 Operating Expenses:				
10 Salaries & Wages	\$78,793	\$91,142	\$100,412	\$113,777
11 Overtime	4,275	131	-	-
13 Employee Benefits	6,796	25,868	18,055	21,826
21 Books, Subscriptions, Memberships	300	300	-	-
22 Publicity	2,321	7,085	8,500	8,500
24 Office Supplies	2,180	5,763	5,000	5,000
25 Mileage	356	578	2,000	2,000
26 Buildings & Grounds	-	6,611	2,950	2,950
27 Utilities	2,052	5,359	6,800	6,800
30 Electricity - Lehi Power	2,500	4,326	5,000	5,000
31 Professional & Technical	2,729	3,686	4,300	4,300
32 IT Fund Charges	3,000	6,000	6,000	6,000
33 Risk Management Charges	5,000	9,999	10,000	10,000
45 Miscellaneous	11,152	35,187	30,500	30,500
54 Artifacts & Exhibits	30,478	11,313	9,000	-
95 Depreciation	15,953	15,876	-	-
61 Interest Expense	-	-	-	-
Total Expenses	\$167,885	\$229,224	\$208,517	\$216,653
Surplus/(Deficit)	\$34,803	\$(28,400)	\$-	\$-

Fee Information

Museum

Fund 56	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Admissions:				
Children 3-12	\$3	\$3	\$3	\$3
Students 13-18	\$3	\$3	\$3	--
Adults	\$4	\$4	\$4	\$4
Sr. Citizens	\$3	\$3	\$3	\$3
Scouts	\$2	\$2	\$2	\$2
Leader	\$3	\$3	\$3	\$3
Patches	\$1	\$1	\$1	\$1
Families (up to 6 people)	\$12	\$12	\$12	\$12
Family or Group Annual Pass	\$50	\$50	\$50	\$50
Grandparent Annual Pass (up to 4 grandkids)	--	--	--	\$50
Couple Annual Pass	--	--	--	\$30
Individual Annual Pass	\$25	\$25	\$25	\$25
Field Trips & Group Tours/student	\$3-\$6	\$3-\$6	\$3-\$6	\$3
+/-parent	\$3	\$3	\$3	\$3
+/-participant/additional activity >6	\$1	\$1	\$1	\$1-\$4
+ transfer charge for bird of prey (if applicable)	\$35	\$35	\$35	\$35
Workshop	--	--	--	\$10-\$25
Workshop (multi-session)	--	--	--	\$50-\$60
Lehi History Book (Earlier Version)	\$15	\$15	\$15	\$15
Lehi History Book (Latest Version)	\$39.99	\$39.99	\$39.99	\$39.99



Internal Service Funds

LEHI



Internal Service Funds

Description

Internal service funds 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 currently has four internal service funds:

- **Building/Grounds Internal Service Fund:** See page 88 for more information regarding the Physical Facilities Section.
- **Information Technology Internal Service Fund:** See pages 58-59 for more information regarding the Information Technology Division, including performance measures and staffing information.
- **Fleet Internal Service Fund:** See pages 79-85 for more information regarding the Fleet Division, including performance measures and staffing information.
- **Risk Management Internal Service Fund:** See pages 62-63 for more information regarding the Risk Management Division, including performance measures and staffing information.

Budget Information

Buildings/Grounds

Fund 62	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
38 Operating Revenues:				
30 Charge to General Fund	\$ -	\$ -	\$197,675	\$197,675
31 Charge to Legacy Fund	-	-	92,000	92,000
32 Charge to Water Fund	-	-	5,900	5,900
33 Charge to Sewer Fund	-	-	2,900	10,000
34 Charge to Electric Fund	-	-	11,000	27,328
36 Charge to Museum Fund	-	-	17,900	17,900
39 Charge to Fleet Fund	-	-	10,950	10,950
40 Charge to Risk Management	-	-	16,000	16,000
36 Miscellaneous Revenues:				
10 Interest Income	-	-	-	-
80 Reserves	-	-	-	-
Total Revenues	\$ -	\$ -	\$354,325	\$381,853
40 Operating Expenses:				
10 Salaries & Wages	\$ -	\$ -	\$60,000	\$89,418
11 Overtime	-	-	-	-
13 Employee Benefits	-	-	30,000	41,291
21 Books & Subscriptions	-	-	500	500
23 Travel & Training	-	-	2,500	2,500
24 Office Supplies	-	-	500	500
25 Fleet Fund Charges	-	-	5,000	5,000
26 IT Fund Charges	-	-	500	500
27 Utilities	-	-	500	500
28 Supplies & Maintenance	-	-	50,000	50,000
29 Risk Management Charges	-	-	149,825	149,825
45 Miscellaneous	-	-	5,000	5,000

Budget Information (cont.)**Buildings/Grounds**

Fund 62	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
54 Capital Outlay	-	-	50,000	32,320
70 Reserves	-	-	-	-
95 Depreciation	-	-	-	-
Total Expenses	\$ -	\$ -	\$354,325	\$381,853
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -

Budget Information**Information Technology**

Fund 63	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
38 Operating Revenues:				
30 Charge to General Fund	\$541,000	\$543,000	\$531,000	\$531,000
31 Charge to Legacy Fund	46,000	46,000	46,000	46,000
32 Charge to Water Fund	32,000	32,000	32,000	32,000
33 Charge to Sewer Fund	6,000	6,000	6,000	6,000
34 Charge to Electric Fund	20,000	20,000	20,000	20,000
36 Charge to Museum Fund	6,000	6,000	6,000	6,000
39 Charge to Fleet Fund	2,000	2,000	2,000	2,000
40 Charge to Risk Management	4,000	4,000	4,000	4,000
36 Miscellaneous Revenues:				
10 Interest Income	1,019	1,325	7,484	12,426
80 Reserves	-	-	-	313,398
Total Revenues	\$658,019	\$660,325	\$654,484	\$972,398
40 Operating Expenses:				
10 Salaries & Wages	\$228,400	\$226,864	\$223,715	\$229,219
11 Overtime	-	-	-	-
13 Employee Benefits	84,741	87,123	96,922	105,573
21 Books & Subscriptions	500	531	2,000	2,000
23 Travel & Training	5,143	4,303	15,000	15,000
24 Office Supplies	812	320	1,500	1,500
25 Fleet Fund Charges	3,000	3,000	3,000	3,000
27 Utilities	3,991	3,727	5,000	5,000
28 Supplies & Maintenance	9,071	94,288	174,298	178,483
29 Risk Management Charges	5,000	5,000	5,000	5,000
95 Depreciation	35,305	51,983	-	-
31 Professional & Technical	14,749	18,437	25,000	25,000
45 Miscellaneous	124,357	5,986	43,049	43,049
54 Servers/Disaster Recovery	-	-	-	-
46 Software Licensing	42,078	19,582	60,000	60,000
55 Hardware Replacement	-	-	-	200,000
56 Software Upgrade	-	-	-	100,000
57 Network Infrastructure	-	-	-	-
Total Expenses	\$557,147	\$521,144	\$654,484	\$972,824
Surplus/(Deficit)	\$100,872	\$139,181	\$ -	\$ -

Budget Information

Fleet

Fund 64	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
38 Operating Revenues:				
30 Charge to General Fund	\$753,000	\$788,000	\$888,000	\$888,000
31 Charge to Legacy Fund	-	2,000	2,000	2,000
32 Charge to Water Fund	111,240	111,240	111,240	111,240
33 Charge to Sewer Fund	75,000	75,000	75,000	75,000
34 Charge to Electric Fund	350,000	350,000	350,000	350,000
35 Charge to PI Fund	25,000	25,000	25,000	25,000
39 Charge to IT Fund	3,000	3,000	3,000	3,000
40 Charge to Risk Management	5,000	5,000	5,000	5,000
36 Miscellaneous Revenues:				
10 Interest Income	3,718	6,269	20,840	20,840
80 Reserves	4,401	-	220,785	588,893
Total Revenues	\$1,330,359	\$1,365,509	\$1,700,865	\$2,068,973
40 Operating Expenses:				
10 Salaries & Wages	\$79,356	\$79,696	\$85,751	\$99,886
11 Overtime	18,750	25,968	-	-
13 Employee Benefits	29,791	31,490	45,559	52,317
21 Books, Subscriptions, & Memberships	5,255	5,116	5,000	5,000
23 Travel & Training	3,794	1,206	5,000	5,000
24 Office Supplies	854	965	1,200	1,200
25 Operating Expenses	693,740	378,940	427,974	427,974
25 Fuel	-	497,516	485,800	485,800
26 IT Fund Charges	2,000	2,000	2,000	2,000
27 Utilities	1,484	1,064	-	-
28 Supplies & Maintenance	11,956	4,993	6,500	6,500
29 Risk Management Charges	5,000	5,000	5,000	5,000
30 Electricity	-	-	-	-
31 Professional & Technical	-	-	-	-
45 Miscellaneous	13,427	8,600	12,296	12,296
54 Equipment Replacement	-	-	618,785	966,000
70 Reserves	83,463	130,586	-	-
Total Expenses	\$948,870	\$1,173,140	\$1,700,865	\$2,068,973
Surplus/(Deficit)	\$381,489	\$192,369	\$ -	\$ -

Budget Information

Risk Management

Fund 64	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
38 Operating Revenues:				
30 Charge to General Fund	\$375,991	\$375,991	\$257,000	\$257,000
31 Charge to Legacy 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	200,000	200,000	200,000
35 Charge to PI Fund	50,000	50,000	50,000	50,000
36 Charge to Museum Fund	10,000	10,000	10,000	10,000
37 Charge to Drainage Fund	15,000	15,000	15,000	15,000
38 Charge to Economic Fund	-	-	-	-
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
36 Miscellaneous Revenues:				
10 Interest Income	2,759	5,285	3,494	4,099
Total Revenues	\$838,750	\$841,276	\$720,494	\$721,099
40 Operating Expenses:				
10 Salaries & Wages	\$70,968	\$72,017	\$69,948	\$72,223
11 Overtime	-	-	-	-
13 Employee Benefits	26,931	28,135	31,188	34,126
21 Books and Subscriptions	2,804	3,555	2,950	2,950
23 Travel & Training	1,210	1,738	3,500	5,000
24 Office Supplies	-	50	500	500
25 Fleet Fund Charges	5,100	6,060	5,000	5,000
26 Damage Repairs	23,164	74,100	27,735	27,735
27 Utilities	969	631	500	500
28 Equipment Maintenance	-	-	20,000	20,000
29 IT Fund Charges	4,000	4,000	4,000	4,000
30 Electricity - Lehi City Power	-	-	500	500
31 Professional & Technical	20,135	11,281	17,000	15,500
33 Litigation Claims Mgmt	30,346	-	40,000	40,000
41 Insurance	379,288	417,467	382,640	420,000
45 Miscellaneous	11,313	29,158	17,000	17,000
54 Capital Outlay	-	-	-	-
70 Reserves	-	-	-	-
71 Insurance Trust Reserves	-	-	98,033	56,064
95 Depreciation	3,481	3,484	-	-
Total Expenses	\$579,709	\$651,676	\$720,494	\$721,099
Surplus/(Deficit)	\$259,041	\$192,369	\$ -	\$ -

Redevelopment Agency Funds

LEHI



Economic Development/Redevelopment Agency Funds

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, while the creation of an EDA or CDA is based solely on job creation. 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 pages 73-75.

Budget Information

Millpond Area RDA

Fund 60	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Revenues:				
31-10 Property Taxes	\$349,471	\$290,339	\$350,000	\$250,000
36-00 Reserves	-	-	552,000	492,500
36-10 Interest Income	4,855	7,597	3,000	7,500
Total Revenues	\$354,326	\$297,936	\$905,000	\$750,000
40 Expenses:				
65 Property Purchase	\$650	\$ -	\$200,000	\$ -
70 Incentives	20,578	-	28,793	-
75 Transfer to Storm Drain	-	-	330,000	-
76 Transfer to Outdoor Pool	-	-	346,207	750,000
71 To Reserves	-	-	-	-
Total Expenses	\$21,228	\$ -	\$905,000	\$750,000
Surplus/(Deficit)	\$333,098	\$297,936	\$ -	\$ -



Budget Information

IM Flash/Micron Area RDA

Fund 61	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Revenues:				
31-10 Property Taxes	\$8,584,570	\$7,865,146	\$9,000,000	\$7,865,000
36-10 Interest Income	237	-	-	-
38-91 Micron Loan Proceeds	58,500	-	5,500,000	9,000,000
Total Revenues	\$8,643,307	\$7,865,146	\$14,500,000	\$16,865,000
40 Expenses:				
90 IM Flash	\$6,009,198	\$5,505,602	\$6,300,000	\$5,505,500
75 Lehi City	1,184,907	1,085,390	1,242,000	1,085,370
70 Alpine School District	1,184,671	1,085,390	1,242,000	1,085,370
72 Utah County	206,031	188,764	216,000	188,760
91 Micron Construction Projects/Misc	58,500	0	5,500,000	9,000,000
Total Expenses	\$8,643,307	\$7,865,146	\$14,500,000	\$16,865,000
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -

Budget Information

Thanksgiving Park EDA

Fund 66	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Revenues:				
31-10 Property Taxes	\$40,268	\$49,792	\$75,000	\$75,000
Contribution/Loan	-	650,000	-	-
36-10 Interest Income	-	-	-	-
Total Revenues	\$40,268	\$699,792	\$75,000	\$75,000
40 Expenses:				
31 Professional & Technical	\$3,557	\$ -	\$3,750	\$3,750
90 Taxing Entities	38,254	48,247	71,250	71,250
Development Costs	-	650,000	-	-
71 Reserves	-	-	-	-
Total Expenses	\$41,811	\$698,247	\$75,000	\$75,000
Surplus/(Deficit)	\$(1,543)	\$1,545	\$ -	\$ -



Budget Information

Adobe EDA

Fund 67	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Revenues:				
80 Transfer from General Fund	\$ -	\$ -	\$7,500	\$ -
10 Interest Income	-	-	-	-
Total Revenues	\$8,643,307	\$7,865,146	\$14,500,000	\$16,865,000
40 Expenses:				
31 EDA Costs	\$ -	\$8,048	\$7,500	\$ -
30 Administration	-	-	-	-
71 Reserves	-	-	-	-
Total Expenses	\$ -	\$8,048	\$7,500	\$ -
Surplus/(Deficit)	\$ -	\$(8,048)	\$ -	\$ -

Budget Information

Outlets at Traverse Mountain CDA

Fund 68	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Approved FY 2014
Revenues:				
31-20 Sales Tax	\$ -	\$ -	\$684,000	\$750,000
31-10 Property Taxes	-	-	-	-
36-10 Interest Income	-	-	-	-
Total Revenues	\$ -	\$ -	\$684,000	\$750,000
40 Expenses:				
31 EDA Costs	\$ -	\$ -	\$ -	\$ -
70 Sales Tax Reimbursement	-	-	684,000	750,000
30 Administration	-	-	-	-
71 Reserves	-	-	-	-
Total Expenses	\$ -	\$ -	\$684,000	\$750,000
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -



Glossary

LEHI



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; ascertain whether financial statements fairly present financial positions and results of operations; test whether transactions have been legally performed; identify areas for possible improvements in accounting practices and procedures; 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 indicated a financial plan for a single fiscal year. The term "A 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 a 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 usually is 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 LAND USE, PARKS OPEN SPACE and RECREATIONAL FACILITIES, MODERATE INCOME HOUSING, 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 results of its operations and closes its books. NOTE: It is usually a year, though not necessarily a calendar year.

FORECAST:

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

FULL-TIME EQUIVALENT:

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). (See AD VALOREM 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 scheduled 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: does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does 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 is 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.

Appendix A: Comprehensive Staffing Document

LEHI



Staffing Information

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
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Legislature

Elected:					
Mayor		1.00	1.00	1.00	1.00
City Council		5.00	5.00	5.00	5.00
Total FTEs		6.00	6.00	6.00	6.00

Administrative Services

Appointed:					
City Administrator		1.00	1.00	1.00	1.00
City Recorder	17	1.00	1.00	1.00	1.00
Full-Time:					
Assistant City Administrator	24	1.00	1.00	1.00	1.00
Assistant to the City Administrator	18	1.00	1.00	1.00	1.00
Human Resources Manager	17			1.00	1.00
Management Analyst	14				1.00
Events Coordinator/Mgmt. Analyst	14			1.00	1.00
Executive Assistant	12	1.00	1.00	1.00	1.00
Part-Time Receptionist (2)	4	*1.00	*1.00	*1.00	1.00
Intern		0.17	0.59	0.59	0.59
Emergency Management Coordinator		*1.00	*1.00	*1.00	*1.00
Part-time Non-benefited:					
Lehi Area Chamber President		0.50	0.50	0.50	0.50
Secretary		*0.85	*0.85	*0.85	*0.85
Total FTEs		8.52	8.94	10.94	11.94

Finance & Treasury

Appointed:					
City Treasurer	19	1.00	1.00	1.00	1.00
Full-Time:					
Finance Director	23	1.00	1.00	1.00	1.00
IT Manager	19	1.00	1.00	1.00	1.00
Senior Accountant	15	1.00	1.00	1.00	1.00
IT Technician II	15	1.00	1.00	1.00	1.00
IT Technician I	13	1.00	1.00	1.00	1.00
Customer Service Lead	10	-	-	1.00	1.00
Accounts Payable Clerk	9	1.00	1.00	1.00	1.00
Accounting/Payroll Technician	9	1.00	1.00	1.00	1.00
Customer Service Clerk II	9	2.00	2.00	1.00	1.00
Customer Service Clerk I	8	2.00	2.00	2.00	2.00
Part-time Non-benefited:				0.25	0.25
Total FTEs		12.00	12.00	12.25	12.25

Staffing Information

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
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Legal Services

Full-Time:					
City Attorney	24	-	1.00	1.00	1.00
Assistant City Attorney	20	-	-	1.00	1.00
Risk Manager	17	1.00	1.00	1.00	1.00
Secretary - Legal	9	1.80	1.80	1.80	1.80
Total FTEs		2.80	3.80	4.80	4.80

Justice Court

Appointed:					
Justice Court Judge	22	1.00	1.00	1.00	1.00
Full-Time:					
Court Clerk Supervisor	12	1.00	1.00	1.00	1.00
In-Court Clerk	10	1.00	1.00	1.00	1.00
Court Clerk	9	1.00	1.00	2.00	2.00
Part-time Benefited:					
Court Clerk		1.50	1.50	0.65	0.65
Part-time Non-benefited:					
Clerk		0.68	0.65	0.65	0.65
Total FTEs		6.18	6.15	6.30	6.30

Planning

Full-Time:					
Planning Director	20	1.00	1.00	1.00	1.00
Planner III	18	1.00	1.00	1.00	1.00
Planner II	16	1.00	1.00	1.00	1.00
Planner I	14	**1.00	**1.00	**1.00	2.00
Administrative Assistant	11	1.00	1.00	1.00	1.00
Planning Technician	10	1.00	1.00	1.00	0.00
Total FTEs		6.00	6.00	6.00	6.00

Development Services

Full-Time:					
Development Services Director	21	1.00	1.00	1.00	1.00
Chief Building Official	18	*1.00	*1.00	*1.00	*1.00
Assistant Building Official	16	1.00	1.00	1.00	1.00
Plans Examiner	15	1.00	1.00	1.00	0.00
Lead Building Inspector	15	1.00	1.00	1.00	1.00
Building Inspector II	14	4.00	4.00	4.00	4.00
Building & Safety Secretary	9	2.00	2.00	2.00	2.00
Total FTEs		11.00	11.00	11.00	10.00

Staffing Information

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Public Works					
Public Works Administration (62)					
Full-Time:					
Public Works Director	23	1.00	1.00	1.00	1.00
Administrative Assistant	11	1.00	1.00	1.00	1.00
Culinary Water (51)					
Full-Time:					
Water Systems Superintendent	20	1.00	1.00	1.00	1.00
Asst. Water Syst. Superintendent	17	1.00	1.00	1.00	1.00
Water Sampling Technician	14	1.00	1.00	1.00	1.00
Culinary Water System Lead	14	1.00	1.00	1.00	1.00
Water Meter Lead Worker	14	1.00	1.00	1.00	1.00
Culinary Water Operator III	12	1.00	1.00	1.00	1.00
Water Meter Technician	11	1.00	1.00	1.00	1.00
Culinary Water Operator I	10	1.00	1.00	1.00	1.00
Secretary	9	1.00	1.00	1.00	1.00
Pressurized Irrigation (55)					
Full-Time:					
PI Lead/Inspector	14	1.00	1.00	1.00	1.00
PI Operator IV	13	1.00	1.00	1.00	1.00
PI Operator III	12	1.00	1.00	1.00	1.00
PI/Culinary Operator I	10	1.00	1.00	1.00	1.00
Hydrant/Valve Technician	10	1.00	1.00	1.00	2.00
Blue Stakes/Hydrant Technician	10	1.00	1.00	1.00	1.00
Storm Drain (57)					
Full-Time:					
Drainage System Lead Operator	14	1.00	1.00	1.00	1.00
Drainage System Operator II	11	1.00	1.00	1.00	1.00
Drainage System Operator I	10	1.00	1.00	1.00	1.00
Waste Water (52)					
Full-Time:					
Wastewater System Lead Worker	14	1.00	1.00	1.00	1.00
Wastewater System Operator III	12	1.00	1.00	1.00	1.00
Wastewater System Operator II	11	2.00	2.00	2.00	2.00
Parks (64)					
Full-Time:					
Parks/Building Manager	18	1.00	1.00	1.00	1.00
Parks Crew Foreman	15	1.00	1.00	1.00	1.00
Cemetery Sexton	15	1.00	1.00	1.00	1.00
Cemetery Worker II	14	1.00	1.00	1.00	1.00
Maintenance Lead Worker	13	1.00	1.00	1.00	1.00
Parks Lead Worker	13	1.00	1.00	1.00	1.00

Staffing Information

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
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Public Works (cont.)

Building Maintenance Lead Worker	13	1.00	1.00	1.00	1.00
Electrical/HVAC Worker II	11	-	-	1.00	1.00
Maintenance Worker II	11	1.00	1.00	1.00	1.00
Parks Worker II	11	1.00	1.00	1.00	1.00
Maintenance Worker I	10	1.00	1.00	1.00	1.00
Cemetery Worker I	10	1.00	1.00	1.00	1.00
Parks Worker I	10	1.00	1.00	1.00	1.00
Part-Time Benefitted:					
Secretary		0.50	0.50	0.50	0.50
Custodian (2)		1.00	1.00	1.00	1.00
Seasonal/Temporary:					
Laborer		9.07	7.50	7.50	7.50
Streets (61)					
Full-Time:					
Street Superintendent	18	1.00	1.00	1.00	1.00
Street Maintenance Foreman	15	1.00	1.00	1.00	1.00
Pavement Mgmt. Supervisor	15	1.00	1.00	1.00	1.00
Street Inspector	14	**2.00	**2.00	**2.00	1.00
Crew Foreman	13				1.00
Sign Maintenance Technician	13	1.00	1.00	1.00	1.00
Grading Inspector	12	1.00	1.00	1.00	1.00
Street Maintenance Worker III	12	2.00	2.00	2.00	1.00
Street Maintenance Worker II	11	1.00	1.00	1.00	1.00
Street Maintenance Worker I	10	3.00	3.00	3.00	3.00
Seasonal/Temporary:					
Laborer		0.75	0.75	0.75	0.75
Fleet (64)					
Full-Time:					
Fleet Supervisor	16	1.00	1.00	1.00	1.00
Part-Time Non-benefitted:					
Journey Mechanic		0.96	0.90	0.90	0.90
Total FTEs		62.28	60.65	61.65	61.65

Leisure Services

Recreation Division (21 & 22)					
Full-Time:					
Recreation/Legacy Ctr. Manager	20	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Aquatics	15	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Operations	14	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Programs	14	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Leagues	14	1.00	1.00	1.00	1.00

Staffing Information

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Leisure Services (cont.)					
Recreation Supervisor	12	-	1.00	1.00	1.00
Part-Time Non-Benefited:					
Membership Secretary		0.84	0.78	0.78	0.91
Administrative Assistant		0.48	0.49	0.49	0.55
Fitness Director		0.32	0.31	0.31	0.03
Fitness Instructor		1.91	2.60	2.60	2.07
Kids Fitness Instructor Assistant		0.19	0.19	0.19	0.23
Slim to Win		-	-	-	0.09
LC Pool Maintenance		1.24	1.12	1.12	2.05
LC Pool Assistant Pool Manager		2.81	2.71	2.71	3.05
LC Lifeguard Head		2.61	2.58	2.58	2.60
LC Lifeguard		13.90	14.15	14.15	14.15
USA Head Swim Coach		0.12	0.11	0.11	0.32
USA Swim Coach		0.36	0.31	0.31	0.08
Head Swim Coach		0.09	0.08	0.08	0.06
Swim Coach		0.29	0.35	0.35	0.42
WSI Coordinator		0.08	0.12	0.12	0.02
WSI (Swim Lesson Instructor)		1.63	1.66	1.66	1.73
Private Swim Lesson Instructor		0.29	0.28	0.28	0.03
Building Manager		1.27	1.24	1.24	1.32
Center Court Manager		0.83	0.83	0.83	0.08
Center Court Personnel		3.18	3.22	3.22	3.19
Outdoor Concession Manager		0.32	0.32	0.32	0.24
Outdoor Concession Site Supervisor.		0.20	0.20	0.20	0.35
Outdoor Concessions		0.54	0.54	0.54	0.68
Front Desk Head Manager		0.50	0.49	0.49	0.54
Front Desk Manager		2.75	2.67	2.67	3.10
Front Desk Staff		5.35	5.33	5.33	5.10
Preschool Head		0.53	0.52	0.52	0.48
Preschool Aid		0.48	0.47	0.47	0.55
Preschool Assistant		0.51	0.48	0.48	0.00
Day Care Manager		0.34	0.32	0.32	0.39
Day Care Staff		1.13	1.14	1.14	1.08
Program Coordinator		0.87	0.90	0.90	0.78
Head Cheer		0.03	0.03	0.03	0.02
Cheer Instructor		0.20	0.20	0.20	0.09
Head Dance		0.11	0.09	0.09	0.16
Dance Instructor		0.36	0.32	0.32	0.29
Other Instructors		0.01	0.01	0.01	0.06
Martial Arts		0.12	0.13	0.13	0.00
Registration Manager		0.86	0.86	0.86	1.00
Registration Staff		2.10	2.08	2.08	2.39

Staffing Information

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Leisure Services (cont.)					
Rock Wall Attendant		0.44	0.43	0.43	0.45
Itty Bitty		-	0.21	0.21	0.50
League Supervisor		1.45	0.94	0.94	2.05
Official		-	-	-	3.05
Scorekeeper		-	-	-	1.18
Site Supervisor		-	-	-	1.18
Gymnastic Head Instructor		0.66	0.71	0.71	0.73
Gymnastic Instructor		4.63	4.69	4.69	3.90
Gymnastic Instructor Aid		0.68	0.61	0.61	1.11
Private Gymnastic Instructor		-	-	-	0.02
Gymnastic Trade Supervisor		0.25	0.23	0.23	0.27
Gymnastic Trade Head Supervisor		0.18	0.19	0.19	0.15
OD Pool Maintenance		0.27	0.27	0.27	0.28
OD Pool Manager		0.29	0.29	0.29	0.54
OD Pool Cashier		0.46	0.46	0.46	0.42
OD Lifeguard		3.22	2.70	2.70	2.96
OD Swim Coach		0.12	0.12	0.12	0.08
Library Division (74)					
Full-Time:					
Library Director	20	1.00	1.00	1.00	1.00
Librarian	12	0.90	0.90	4.00	4.00
Administrative Assistant	9	0.90	0.90	1.00	1.00
Library Technician	7	6.00	6.00	3.00	3.00
Part-Time Non-Benefited:					
Clerk		6.17	6.15	6.96	6.96
Page		3.36	3.35	4.47	4.47
Literacy Center Division (75)					
Full-Time:					
Literacy Center Manager	14	1.00	1.00	1.00	1.00
Program Specialist	12	-	-	-	1.00
Part-Time Non-Benefited:					
Teacher		0.98	0.75	0.75	0.75
Evaluator		0.23	0.50	0.50	0.50
Seasonal/Temporary:					
Staff		2.90	3.00	3.00	3.00
Senior Services Division (68)					
Full-Time:					
Senior Citizen Manager	14	1.00	1.00	1.00	1.00
Part-Time Non-Benefited:					
Senior Citizen Aide		1.00	1.00	1.00	1.00
Museum Division (56)					
Full-Time:					

Staffing Information

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
Museum Manager	14	1.00	1.00	1.00	1.00
Part-Time Non-Benefited - Mus. Div.:					
Technician		2.72	3.00	3.00	2.90
Clerk		0.10	0.10	0.10	0.10
Total FTEs		96.77	97.89	100.26	110.28

Fire

Full-Time:					
Fire Chief	22	1.00	1.00	1.00	1.00
Battalion Chief	19	1.00	1.00	1.00	1.00
Fire Marshal	17	1.00	1.00	1.00	1.00
Fire Captain	17	6.00	6.00	6.00	6.00
Fire Engineer	14	6.00	6.00	6.00	6.00
Firefighter/Paramedic	14	3.00	3.00	3.00	5.00
Firefighter/EMT-I	13	12.00	12.00	12.00	12.00
Administrative Assistant	11	1.00	1.00	1.00	1.00
Part-Time Non-benefited:					
Firefighter/Paramedic		6.91	6.90	6.90	6.90
Firefighter/EMT-I		2.43	2.45	2.45	2.45
Total FTEs		40.34	40.35	40.35	42.35

Police

Full-Time:					
Police Chief	23	1.00	1.00	1.00	1.00
Assistant Police Chief	20	1.00	1.00	1.00	1.00
Police Lieutenant	19	2.00	2.00	2.00	2.00
Police Sergeant	17	5.00	5.00	5.00	5.00
Master Police Officer	15	8.00	8.00	8.00	7.00
Police Officer II	14	3.00	3.00	3.00	4.00
Police Officer I	13	17.00	17.00	17.00	20.00
Code Enforcement Officer	13	2.00	2.00	2.00	2.00
Victim Advocate Coordinator	12	1.00	1.00	1.00	1.00
Animal Control Officer	11	1.00	1.00	1.00	1.00
Administrative Assistant	11	1.00	1.00	1.00	1.00
Evidence Technician	10	1.00	1.00	1.00	1.00
Records Clerk	9	1.00	1.00	1.00	1.00
Front Desk Secretary/Dispatcher	9	1.25	1.25	2.00	2.00
Part-Time Benefited:					
Reports Clerk/Records Assistant		0.5	0.5	0.5	0.5
Part-Time Non-benefited:					
Report Clerk/Records Assistant		0.5	0.5	0.5	0.5
Total FTEs		46.25	46.25	47.00	50.00

Staffing Information

Position	Wage Grade	Actual FY 2011	Actual FY 2012	Actual FY 2013	Planned FY 2014
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Engineering

Full-Time:					
City Engineer	23	1.00	1.00	1.00	1.00
Assistant City Engineer	20	1.00	1.00	1.00	1.00
City Engineer II	18	-	-	-	1.00
GIS Coordinator	15	1.00	1.00	1.00	1.00
Total FTEs		3.00	3.00	3.00	4.00

Power

Full-Time:					
Power Director	24	1.00	1.00	1.00	1.00
Operations Manager	21	1.00	1.00	1.00	1.00
Meter Syst./Substation Supervisor	19	1.00	1.00	1.00	1.00
Power Field Supervisor	19	3.00	3.00	3.00	3.00
Planner/System Designer	19	1.00	1.00	1.00	1.00
Journeyman Power Lineman	18	5.00	5.00	5.00	5.00
Serviceman/Inspector/Lineman	18	1.00	1.00	1.00	1.00
Power Warehouse Supervisor	16	1.00	1.00	1.00	1.00
Apprentice Power Lineman IV	10	3.00	3.00	3.00	3.00
Warehouse/Maintenance Worker	10	1.00	1.00	1.00	1.00
URD Laborer	10	1.00	1.00	1.00	1.00
Service laborer	10	1.00	1.00	1.00	1.00
Blue Stakes Technician	8	1.00	1.00	1.00	1.00
Part-time Benefited:					
Meter Reader		0.67	0.67	0.67	0.67
Part-Time Non-benefited:					
Administrative Assistant		0.75	0.75	0.75	0.75
Seasonal/Temporary:					
Laborer		**0.67	**0.67	**0.67	**0.67
GIS Intern		**0.50	**0.50	**0.50	0.50
Total FTEs		23.59	23.59	23.59	23.59
Overall Total		324.73	325.62	333.14	349.16