

Utah
Lehi City
Annual Budget FY 2015

Fiscal Year July 1, 2014 through June 30, 2015

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Lehi City State of Utah

Approved Annual Budget Fiscal Year 2014 - 2015

Prepared by:

Derek Todd, City Administrator
Jason Walker, Assistant City Administrator
Dave Sanderson, Finance Director
Carolyn Hoffman, Treasurer

Alyson Alger, Senior Accountant
Robert Ranc, Assistant to the C.A.
Cameron Boyle, Management Analyst
Erin Wells, Management Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lehi City Corporation
Utah**

For the Fiscal Year Beginning

July 1, 2013

A handwritten signature in black ink, reading 'Jeffrey R. Egan', is positioned below the date.

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, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Elected Officials & City Staff



Mayor
Bert Wilson



Councilperson
Chris Condie



Councilperson
Paul Hancock



Councilperson
Mark Johnson



Councilperson
Johnny Revill



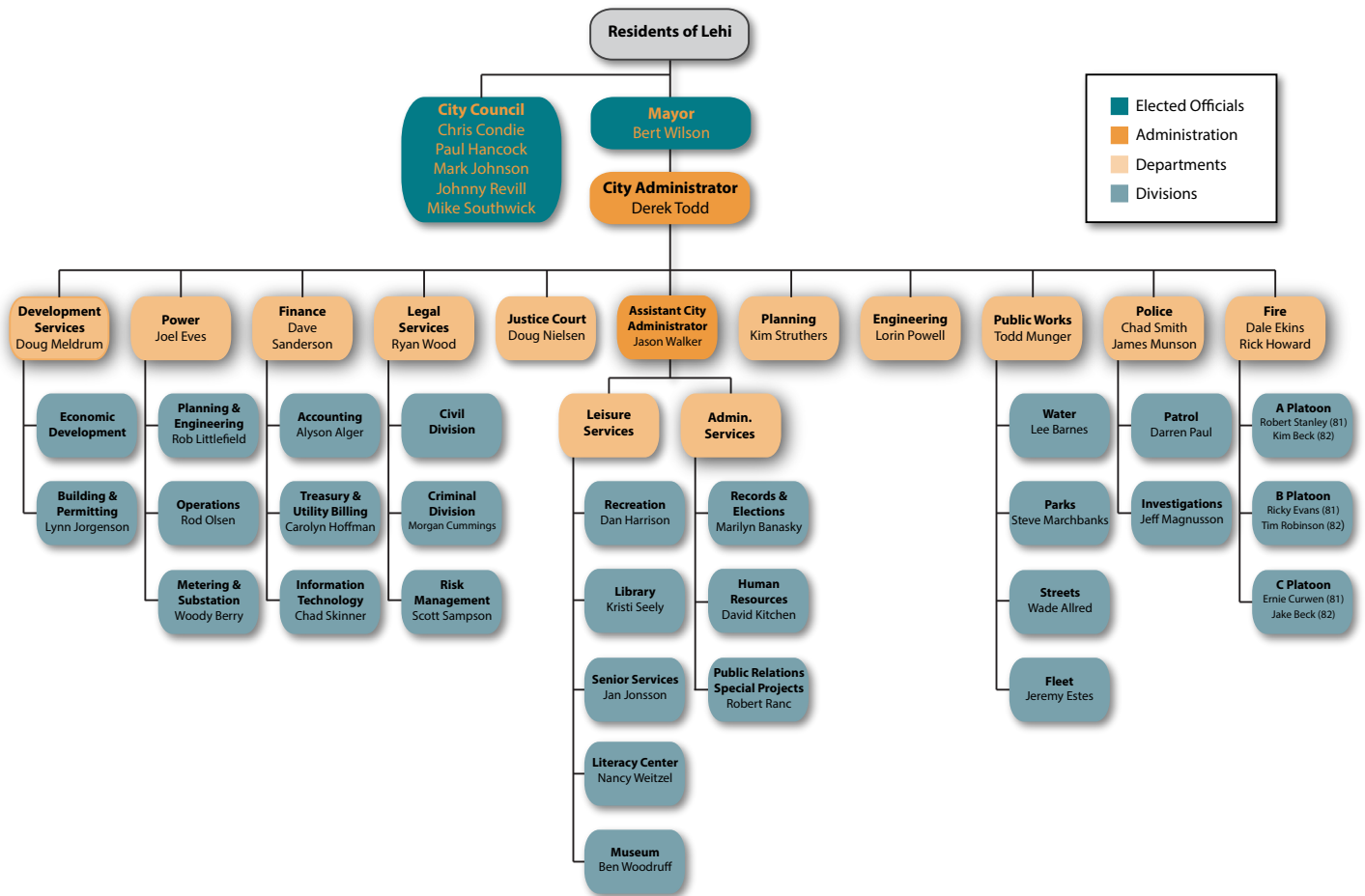
Councilperson
Mike Southwick

Appointed Officials

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

Department Directors

Administrative Services.....	Jason Walker	Legal Services.....	Ryan Wood
Development Services.....	Doug Meldrum	Leisure Services.....	Jason Walker
Engineering.....	Lorin Powell	Planning.....	Kim Struthers
Finance.....	David Sanderson	Police.....	Chad Smith
Fire.....	Dale Ekins	Power.....	Joel Eves
Justice Court.....	Doug Nielsen	Public Works.....	Todd Munger



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

Promote and Support Economic Development

- Strategically plan for growth
- Retain and expand existing business
- Maintain fair and competitive development fees and incentives
- Create and implement a marketing and branding strategy plan

Provide Quality City Services

- Maintain our valuable facilities
- Build a well-planned and reliable infrastructure
- Provide quality leisure services
- Update and implement Parks and Recreation Master Plan
- Provide excellent public safety services

Promote Community Involvement

- Focus on communication and transparency
- Hold diverse public events
- Provide meaningful service opportunities and celebrate volunteer efforts
- Inspire pride and ownership in neighborhoods, businesses, and gathering places

Maintain a Sustainable Budget

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

Ensure Proactive Regional Leadership

- Encourage membership and leadership in professional organizations
- Maintain relations and involvement in local, state, and federal government affairs
- Encourage and facilitate regional infrastructure solutions

Revised February 2014



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Budget Summary

April 30, 2014

Honorable Members of the Lehi City Council and Citizens of Lehi:

We are pleased to present the Mayor's Recommended Budget for Fiscal Year (FY) 2014-2015. 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 27, 2014 at Lehi City Hall, City Council Chambers, at 7:00 pm.

As we continue to traverse a tumultuous economic climate, this budget reflects an effort to conservatively reflect projected revenues, while at the same time striving to maximize the use of existing resources to maintain or increase levels of service throughout the organization. While revenues have rebounded from the downturn, the City and its employees continue to strive to "do more with less." We are pleased to report that Lehi City is in a strong financial position moving forward.

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.

The following paragraphs highlight key issues that have been addressed in the FY 2015 budget.

Conservative Revenue Growth

In what we hope is a positive emerging trend, we are estimating a slight increase in General Fund revenues for FY 2015 attributable to a modest increase in sales tax collections. As a community, we are experiencing stable building permit fees, court fines and forfeitures, and franchise fees. In conclusion, total FY 2015 General Fund revenues are expected to remain largely similar to FY 2014.

Maintaining Core Services

As a community, we continue to place the highest of priorities on funding core municipal services to all of our more than 50,000 residents. As a result, you will note that the FY 2015 budget reflects the funding of programs and resources across all operating departments. This will allow the City to increase or maintain all levels of service. Some of the highlights from the FY 2015 budget are set forth below:

- Upgrades to park playground structures in Wines Park and Bandwagon Park, as well as pavilion upgrades.
- Road repairs at the cemetery as well as an upgrade to the irrigation system.
- Substantial equipment replacement requested by the Fire Department such as replacement of SCBA and structural firefighting gear.
- Addition of a new police officer position.
- Addition of a new firefighter position.
- Funding for the replacement of the Library roof.
- Monies needed to replace some of the Legacy Center's fitness equipment and pool equipment. Other Legacy Center funding includes monies to refurbish the swimming pool play structure and build additional storage space.
- The replacement of \$620,000 of the City's aging fleet, including new police vehicles and snow removal equipment.
- New 10-wheeled snow plow and front-end loader purchased with Class "C" road monies.

Budget Message (cont.)

- A 3 percent merit increase for employees along with an additional 9 percent funding for increases in insurance premiums.
- Utility base rates adjusted: sewer base rate increased by \$3 and storm drain base rate decreased by \$1.
- Funding to replace failing and aged MXU devices for the transmission of water meter readings.

Public Infrastructure Development

As might be expected, the continued maintenance and development of the City's utility infrastructure and transportation system remains a high priority. Included in this fiscal year's budget are ongoing monies for chip seal/slurry applications for the City's road system, consistent with a maintenance schedule detailed in the City's pavement management system. Also, included in the budget are monies for the repair, replacement, and construction of sidewalks in the City's boundaries.

There is some new construction taking place in the City at this time; thus, 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 fiscal year's budget are the following impact fee infrastructure projects:

- Water projects necessary to support residential development.
- Sewer line for Camp Williams.
- Bull River sewer extension.
- Improvements related to Traverse Boulevard TRAX crossing.

Maintaining Tax Levels and Assessing Fair and Reasonable Fees

Understanding the difficult economic climate facing the City and its citizens, the FY 2015 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 minor rate adjustments 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.

As mentioned above, we are recommending an increase in the City's charge for sewer services. TSSD is increasing their fees by 13 percent. This fee increase translates into a \$3 per month increase for City residents. The City will offset some of this burden to residents by decreasing the storm drain fee by \$1 per month. The City has established adequate reserves in the Storm Drain fund to allow for a decreasing in service charges. Once again, service fees are evaluated annually, and City staff will continue to assess the adequacy of fees on an ongoing basis.

Qualified and Motivated Workforce

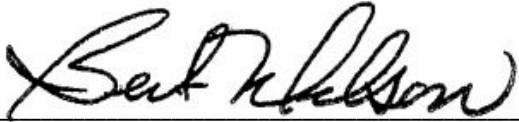
Lehi City's ability to provide quality services to all of the community's residents is based, in large part, on the City's qualified and motivated workforce. As might be expected, faced with the challenges associated with the down economy, the City's employees have also shared in the cost-cutting efforts that have been made to keep operations constant. Last fiscal year, Lehi City provided each department with an average of 3 percent for employee merit increases. The FY 2015 proposed budget also includes a merit pay increase of 3 percent and a 9 percent increase in insurance premiums. It also includes a potential market increase for appointed officials.

Conclusion

In 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 number of years, we are poised to emerge from this recessionary period in good shape, with renewed optimism and confidence. We are appreciative of our dedicated workforce and the citizens we serve and pledge to continue building Lehi City into one of the state's premier communities into the future.

Budget Message (cont.)

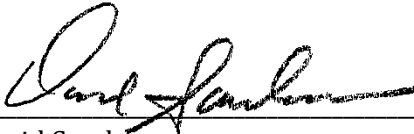
Respectfully Submitted,



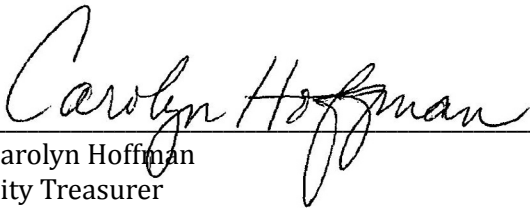
Bert M. Wilson
Mayor



Derek Todd
City Administrator



David Sanderson
Director of Finance



Carolyn Hoffman
City Treasurer

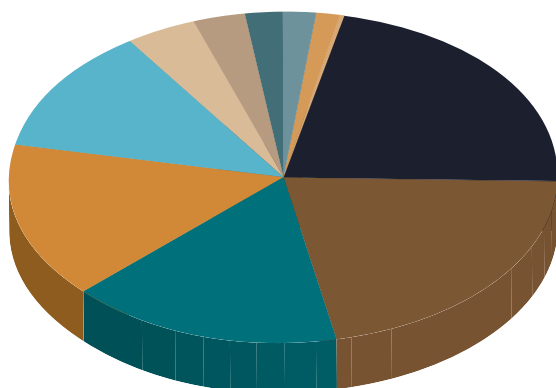


Alyson Alger
Senior Accountant

Budget Summary

Combined Fund Revenue

Fund	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Approved FY 2015
General	\$20,495,955	\$24,906,848	\$24,320,000	\$26,785,646
Capital Projects	700,310	2,077,118	2,134,794	2,530,400
Class C Roads	1,445,073	1,591,126	1,316,000	1,523,212
Liquor	-	40,361	41,000	44,000
Payment In-Lieu	67,854	251,000	251,000	450,000
Buildings & Grounds	-	339,838	381,854	381,853
IT	660,325	674,049	972,824	910,635
Fleet	1,365,509	1,470,171	2,068,973	1,769,398
Risk Management	651,676	556,141	721,099	709,846
Legacy Center	4,365,427	4,307,318	4,536,247	4,668,130
Outdoor Pool	652,224	596,965	966,245	258,120
Museum	229,224	223,507	216,653	288,348
Culinary Water	4,308,056	6,332,985	2,613,128	3,278,521
Sewer	7,073,810	8,542,063	6,560,000	8,326,042
Electric	20,386,306	24,923,794	23,427,884	25,659,731
Garbage	2,130,564	2,166,620	2,105,000	2,505,000
Pressurized Irrigation	2,325,308	5,773,285	1,948,145	2,164,150
Drainage	1,225,679	1,365,393	937,239	934,625
Fire Impact Fees	253,512	466,548	401,000	401,000
Parks Impact Fees	1,427,027	2,270,836	2,823,615	4,530,224
Police Impact Fees	134,771	237,767	250,500	260,000
Road Impact Fees	5,798,998	1,793,708	1,850,000	1,850,000
Culinary Water Impact Fees	630,245	699,719	4,825,000	4,600,000
Sewer Impact Fees	284,910	503,030	1,850,000	1,760,000
Electric Impact Fees	1,434	2,133,308	3,365,000	3,167,000
Pressurized Irrigation Impact Fees	617,120	686,935	1,425,000	1,325,000
Drainage Impact Fees	200,725	293,508	355,000	655,000
Millpond RDA	297,936	346,207	750,000	257,500
IM Flash RDA	7,865,146	7,476,959	16,865,000	17,000,000
Thanksgiving Park EDA	698,247	556,129	75,000	150,000
Adobe EDA	-	-	757,500	1,000,000
Outlets at Traverse CDA	-	13,889,462	750,000	1,250,000
Total Revenues	\$86,293,371	\$117,492,698	\$111,860,700	\$121,393,382



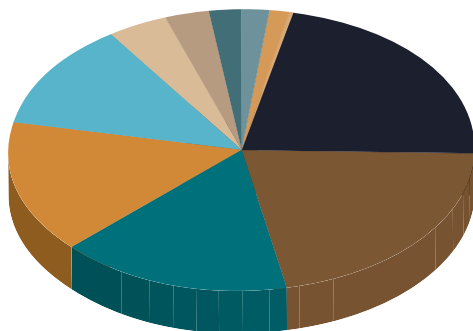
FY 2015 Combined Fund Revenue Summary

General - 22.16%	Internal Service - 3.12%
Electric - 21.19%	Capital Projects - 2.09%
Redevelopment Agency - 16.24%	Garbage - 2.07%
Impact Fees - 15.32%	Class C Roads - 1.26%
Water Services - 12.25%	Museum - 0.24%
Legacy Ctr/Outdoor Pool - 4.07%	

Budget Summary

Combined Fund Expenditures

Fund	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Approved FY 2015
General	\$20,495,955	\$23,535,127	\$24,279,262	\$26,785,646
Capital Projects	4,460,979	2,417,181	2,134,794	2,530,400
Class C Roads	1,445,073	1,651,007	1,316,000	1,523,212
Liquor	-	40,361	41,000	44,000
Payment In-Lieu	-	-	251,000	450,000
Buildings & Grounds	-	335,671	381,854	381,853
IT	521,144	706,489	972,824	910,635
Fleet	1,173,140	1,292,162	2,068,973	1,769,398
Risk Management	651,676	676,470	721,099	709,846
Legacy Center	4,365,427	4,307,471	4,558,247	4,668,130
Outdoor Pool	652,224	212,409	966,245	258,120
Museum	229,224	223,507	216,653	288,348
Culinary Water	2,720,350	3,023,054	2,613,128	3,278,521
Sewer	6,521,868	6,368,600	6,560,000	8,326,042
Electric	20,386,306	24,046,214	23,427,884	25,659,731
Garbage	2,130,564	2,253,541	2,105,000	2,505,000
Pressurized Irrigation	2,325,308	2,855,314	1,948,145	2,164,150
Drainage	1,225,679	1,365,393	937,239	934,625
Fire Impact Fees	456	2,400	401,000	401,000
Parks Impact Fees	661,250	487,084	2,823,615	4,530,224
Police Impact Fees	302,105	-	250,500	260,000
Road Impact Fees	4,124,191	1,180,887	1,850,000	1,850,000
Culinary Water Impact Fees	17,150	1,118,563	4,825,000	4,600,000
Sewer Impact Fees	385	427,674	1,850,000	1,760,000
Electric Impact Fees	1,434	1,434	3,365,000	3,167,000
Pressurized Irrigation Impact Fees	17,562	527,452	1,425,000	1,325,000
Drainage Impact Fees	1,253	82,616	355,000	655,000
Millpond RDA	-	346,207	750,000	257,500
IM Flash RDA	7,865,146	7,476,959	16,865,000	17,000,000
Thanksgiving Park EDA	698,247	556,129	75,000	150,000
Adobe EDA	8,048	9,889	757,500	1,000,000
Outlets at Traverse CDA	-	14,166,871	750,000	1,250,000
Total Expenditures	\$83,002,144	\$101,694,136	\$111,841,962	\$121,393,382
Total Surplus (Deficit)	\$11,363,489	\$16,279,014	\$18,738	\$-



FY 2015 Combined Fund Expenditure Summary

General - 22.16%	Internal Service - 3.12%
Electric - 21.19%	Capital Projects - 2.09%
Redevelopment Agency - 16.24%	Garbage- 2.07%
Impact Fees - 15.32%	Class C Roads- 1.26%
Water Services - 12.25%	Museum- 0.24%
Legacy Ctr/Outdoor Pool - 4.07%	

Budget Summary

General Fund

General Fund Summary	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Approved FY 2015
Revenues:				
Taxes	\$15,726,236	\$17,074,433	\$17,231,000	\$17,870,877
License & Permits	2,522,250	3,697,017	3,155,000	3,155,000
Intergovernmental	478,712	418,072	200,500	200,500
Charges for Service	738,155	896,143	813,965	813,965
Fines & Forfeitures	651,847	600,922	807,500	707,500
Miscellaneous	384,922	457,521	294,700	294,700
Contributions & Transfers	1,816,390	1,762,740	1,817,335	3,743,104
Total Revenues	\$22,318,512	\$24,906,848	\$24,320,000	\$26,785,646
Expenditures:				
Justice Court	\$479,777	\$561,881	\$558,700	\$608,762
City Recorder	183,566	103,742	216,175	145,803
Administration	473,397	548,648	895,750	810,775
Human Resources	-	-	-	162,461
Treasury	375,983	354,331	407,951	409,691
Finance	456,069	446,924	439,149	481,706
Mayor & City Council	222,991	207,792	248,365	271,956
Legal Services	320,500	417,745	483,248	533,490
Emergency Management	10,200	12,303	15,000	23,255
General Government Buildings	487,916	458,247	398,693	429,900
Code Enforcement	100,111	108,676	111,763	117,563
Police	4,814,950	5,145,761	5,411,784	5,661,753
Fire	3,381,217	3,654,437	3,896,861	4,023,339
Planning & Zoning	505,223	566,975	683,827	683,737
Animal Control	133,866	160,221	148,697	152,588
Building & Safety	655,726	699,004	672,494	688,224
Economic Development	132,601	134,637	166,923	171,646
Streets & Public Improvements	1,013,237	1,039,474	1,044,131	1,074,440
Public Works Administration	218,048	324,937	232,611	164,598
Engineering	415,057	429,868	551,749	558,246
Parks	1,317,031	1,509,341	1,501,430	1,597,678
Community Development	213,747	254,918	296,800	311,800
Senior Services	127,927	127,657	157,862	174,410
Library	964,709	957,067	1,092,895	1,152,532
Literacy Center	140,085	149,862	239,411	272,013
Cemetery	244,479	291,910	335,198	342,304
Non-Departmental	3,107,542	4,868,769	4,071,795	5,760,976
Total Expenditures	\$20,495,955	\$23,535,127	\$24,279,262	\$26,785,646
Total Surplus (Deficit)	\$1,822,557	\$1,371,721	\$40,738	\$-

Budget Summary

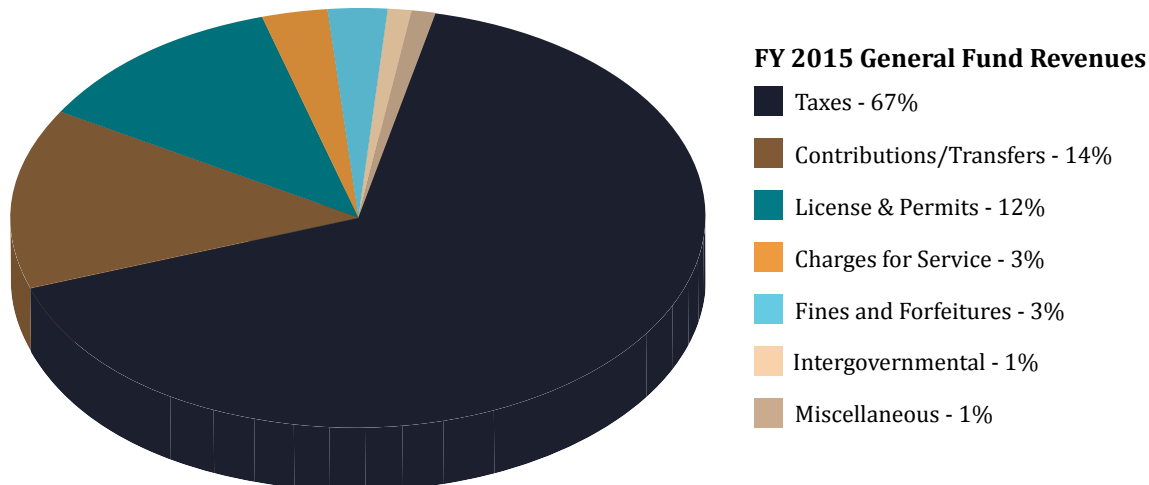
General Fund Revenue Detail

Revenue Detail	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Approved FY 2015
Taxes:				
Current Property Taxes	\$5,347,670	\$5,834,514	\$6,950,000	\$6,950,000
Motor Vehicle Taxes	537,784	453,968	-	-
Delinquent Taxes	839,122	388,372	-	-
General Sales Tax	5,589,374	6,654,116	6,216,000	6,855,877
Franchise Taxes	2,645,971	3,029,744	3,300,000	3,300,000
Cell Phone Taxes	650,256	626,658	660,000	660,000
Innkeeper Taxes	78,002	76,715	75,000	75,000
Penalties & Interest Taxes	38,057	10,346	30,000	30,000
Total Taxes	\$15,726,236	\$17,074,433	\$17,231,000	\$17,870,877
License & Permits:				
Business Licenses	\$70,065	\$88,381	\$80,000	\$80,000
Building Permits	1,394,061	1,955,016	1,670,000	1,670,000
Plan Review	180,943	904,563	575,000	575,000
Micron Plan Review & Inspection	75,000	75,000	75,000	75,000
Inspection Fees	597,848	653,070	730,000	730,000
State 1% Building Permit Fees	13,593	20,987	25,000	25,000
Road Certificate Redemption	190,740	-	-	-
Total License & Permits	\$2,522,250	\$3,697,017	\$3,155,000	\$3,155,000
Intergovernmental Revenues:				
Grants	\$13,939	\$10,620	\$7,000	\$7,000
Fire Department Grant	233,925	269,338	-	-
County Recreation Grant	27,973	28,173	28,500	28,500
State Grant	83,822	32,803	75,000	75,000
Senior Citizen Building Rental Income	1,675	1,830	3,000	3,000
Senior Citizen Income	27,249	28,431	38,000	38,000
State Liquor Funds Allotment	45,286	-	-	-
Alpine District/Police Reimbursement	34,000	34,000	34,000	34,000
County Fire Allocation	10,843	12,877	15,000	15,000
Total Intergovernmental Revenues	\$478,712	\$418,072	\$200,500	\$200,500
Charges for Service:				
Library Receipts	\$65,639	\$61,560	\$63,000	\$63,000
Library Video Rental Fees	33,605	24,678	40,000	40,000
Special Police Revenue	26,342	32,550	22,500	22,500
Sale of Cemetery Lots	95,253	120,795	85,000	85,000
Headstone Setting Fee	3,125	3,420	2,800	2,800
Cemetery Burial Fees	49,075	46,300	50,000	50,000
Fire Fees	9,866	86,400	60,000	60,000
Ambulance Fees	455,250	520,440	490,665	490,665
Total Charges for Service	\$738,155	\$896,143	\$813,965	\$813,965

Budget Summary

General Fund Revenue Detail (cont.)

Revenue Detail	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Approved FY 2015
Fines & Forfeitures:				
Court Fines & Forfeitures	\$651,847	\$586,633	\$800,000	\$700,000
Court Fees	-	7,500	7,500	7,500
Enforcement Fees	-	6,789	-	-
Total Fines & Forfeitures	\$651,847	\$600,922	\$807,500	\$707,500
Miscellaneous Revenues:				
Interest Earnings	\$28,408	\$49,656	\$55,000	\$55,000
Traffic School	48,066	37,184	33,000	33,000
Park Rental	14,715	39,110	40,000	40,000
Portable Stage Rental	3,700	-	5,200	5,200
Cellular One Tower/Park Fee	52,709	52,013	36,000	36,000
Sale of Fixed Assets	17,175	82,760	5,000	5,000
Sale of Materials	1,826	1,361	3,500	3,500
Sale of History Books	405	1,599	500	500
Frances Comer Trust Donations	18,336	10,237	2,750	2,750
Literacy Center Revenue	2,852	2,015	3,250	3,250
Miss Lehi Revenue	6,090	5,793	8,000	8,000
Lehi Roundup Revenue	14,033	4,015	2,500	2,500
Miscellaneous Revenue Contractors	33,696	34,562	30,000	30,000
Arts Council Revenue	36,549	24,541	-	-
Office Building Revenue Fee	47,141	54,237	20,000	20,000
Miscellaneous Revenue	59,221	58,438	50,000	50,000
Total Miscellaneous Revenues	\$384,922	\$457,521	\$294,700	\$294,700
Contributions & Transfers:				
Allocation from Water & Sewer	\$465,000	\$465,000	\$465,000	\$465,000
Allocation from Electric	266,000	265,920	266,000	266,000
Transfer from RDAs	1,085,390	1,031,820	1,086,335	1,104,000
Fund Balance Re-appropriation	-	-	-	1,908,104
Total Contributions & Transfers	\$1,816,390	\$1,762,740	\$1,817,335	\$3,743,104
Total General Fund Revenues	\$20,495,955	\$24,906,848	\$24,320,000	\$26,785,646



Budget Overview



As Utah's sixth oldest city, Lehi is rich in pioneer and Old West history.

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

Today, according to the U.S. Census Bureau, Lehi is the fifth fastest-growing city in the country. The City has more than doubled in size since 2000, with population estimates approaching 55,000 residents. Lehi is quickly becoming a premier technology and commercial center along the Wasatch Front. Several landmark companies call Lehi home, including Adobe, I.M. Flash, Xactware, Microsoft, Vivint, and Xango. Lehi is also home to a wide variety of retail stores and restaurants. Thanksgiving Point, a unique destination offering museums, botanical gardens, shopping, restaurants, and other entertainment options highlights all that Lehi has to offer.

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

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

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

Indeed, Lehi City is pioneering Utah's future!

Demographic Profile

54,382

Lehi City Population

23.9

Median Age

\$71,652

Median Household Income

4.17

Average Family Size

13,064

Total Housing Units

82.8%

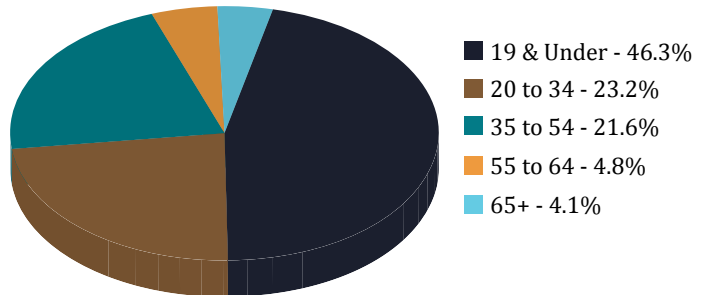
Homeownership Rate

3.0%

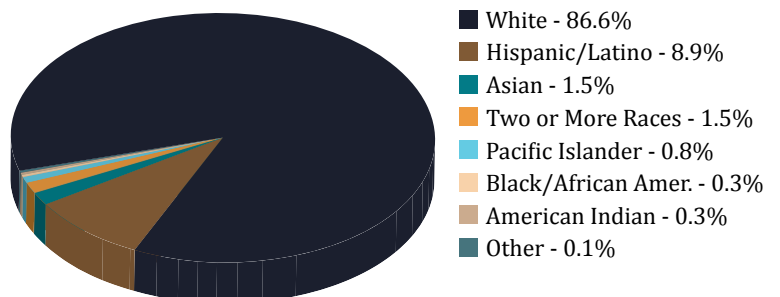
Provo-Orem MSA Unemployment Rate

Sources: Census Bureau; Bureau of Labor Statistics

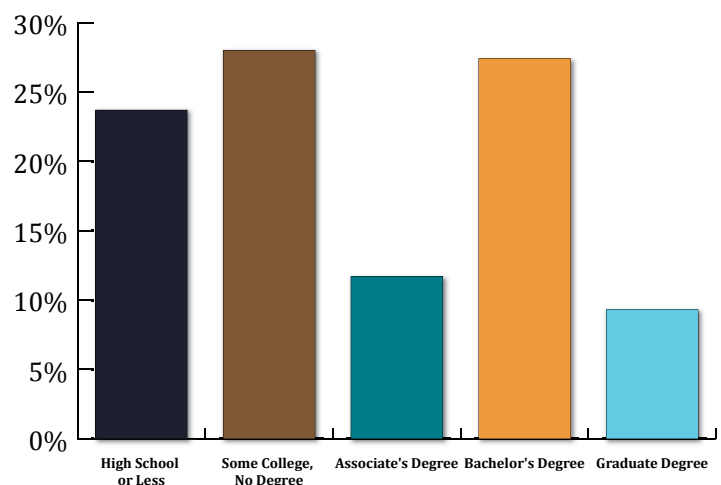
Population by Age



Population by Race

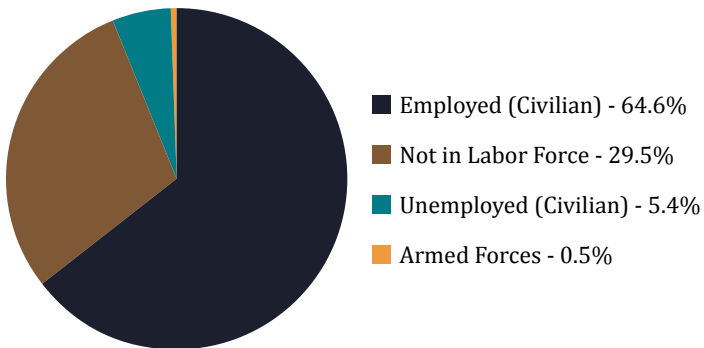


Educational Attainment

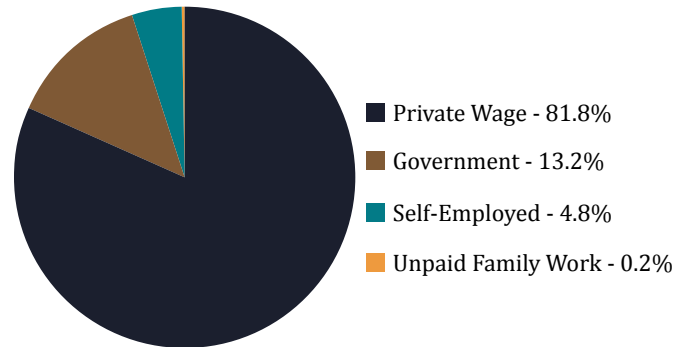


Economic Profile

Employment Status



Class of Worker



Principal Employers

Employer	Estimated Employees
IM Flash	2,476
Adobe	1,025
Xango	630
Xactware	550
Cabela's	425
Thanksgiving Point	420
Hadco	235
Jack B Parson Co.	215
Costco	211
Smith's	165

Principal Sales Tax Payers (2013)

Taxpayer	% of Total Sales Tax
Costco	19.56%
Cabela's	12.98%
Smith's	11.33%
Jack B Parson Co.	3.45%
Macey's	3.41%
Lone Peak Trailers	3.33%
Questar Gas Co.	2.58%
Kohlers, Inc.	2.02%
Truck World	1.98%
Lowes	1.88%

Sources: Census Bureau; Lehi City

City-Wide Goals & Objectives

Mayor & City Council Goal:

Mayor & City Council Strategy:

Department/Division Goal:

Performance Measure	FY2011	FY2012	FY2013	FY2014 (Planned)	FY2014 (Actual)	FY2015 (Planned)

Lehi City's long-term goals and objectives are delineated in the Lehi City Business Plan. The purpose of the business plan is to identify the City Council's long-term goals, as well as the strategies that City staff will implement to achieve those goals (the business plan can be found on page 6). The business plan is a dynamic document; however, the City's long-term goals remain relatively consistent over time. At the beginning of each calendar year, the City Council, Mayor, City Administrator, and the City's senior administrative staff gather for a strategic planning retreat to review the business plan and evaluate necessary changes and/or revisions to the document.

Following the annual retreat, the City Council formally adopts the business plan via resolution. Following the adoption of the business plan, each department is tasked with developing performance measures to ensure that City operations fall in line with the strategic goals and strategies outlined by the City Council. Like the long-term goals established by the Mayor and City Council, many department performance measures stay consistent over time, allowing City staff to track performance trends.

This budget document is designed to illustrate how department performance measures correspond with the goals and strategies outlined by the City's elected officials. As shown at the top of this page, each performance measure corresponds directly to specific Mayor and City Council goals and strategies. Performance measures can be found in the sections for each respective department throughout this document. The City's long-term goals, along with the strategies that support each goal, are included below:

Promote and Support Economic Development

- Strategically plan for growth
- Retain and expand existing business
- Maintain fair and competitive development fees and incentives
- Create and implement a marketing and branding strategy plan

Provide Quality City Services

- Maintain our valuable facilities
- Build a well-planned and reliable infrastructure
- Provide quality leisure services
- Update and implement the Parks and Recreation Master Plan
- Provide excellent public safety services

Promote Community Involvement

- Focus on communication and transparency
- Hold diverse public events
- Provide meaningful service opportunities and celebrate volunteer efforts
- Inspire pride and ownership in neighborhoods, businesses, and gathering places



Maintain a Sustainable Budget

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

Ensure Proactive Regional Leadership

- Encourage membership and leadership in professional organizations
- Maintain relations and involvement in local, state, and federal government affairs
- Encourage and facilitate regional infrastructure solutions

Resident Priorities

Lehi City conducts an official resident survey biannually to collect valuable feedback on City operations and input on the policy direction of the City. The City conducted its most recent resident survey prior to the FY 2015 budget process. The results of this survey were an integral part of the strategic planning retreat held at the beginning of the budget process in January 2014.

The 2014 survey was completed by Lighthouse Research & Development, Inc. The survey was conducted via telephone and gathered information regarding resident satisfaction and perceptions of the management and maintenance of the City. A sample of the survey results are included below.

What words would you use to describe Lehi?

Good Place to Live.....	21%	Location.....	3%
Growing.....	13%	Clean.....	2%
Calm/Peaceful.....	9%	Safe.....	2%
Small Town.....	9%	Dynamic and Innovative.....	2%
Family Oriented.....	8%	Community.....	1%
Friendly.....	6%	Busy/Crowded.....	1%
It's My Home.....	3%	Comfortable.....	1%
Beautiful/Lovely.....	3%	Miscellaneous/Don't Know.....	13%



What do you like most about living in Lehi?

Convenient Location.....	30%	Friendly Atmosphere.....	5%
Small Town/Country Atmosphere.....	20%	Safe.....	4%
People/Neighbors.....	12%	Family Proximity.....	3%
Between Salt Lake City and Provo.....	9%	Parks, Recreation, Trails.....	3%
Small Town with a Big City Feel.....	8%	I've Lived in Lehi a Long Time.....	2%
Good Communities/Neighborhoods.....	8%	Used to be a Small Town.....	1%
Access to Shopping and Amenities.....	7%	Low Cost Living.....	1%
Quiet, Low-key.....	5%	Beautiful.....	1%
Family-oriented, Good for Raising Children.....	5%	Other/Don't Know.....	10%

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

Growth/Population Issues.....	28%	Traffic.....	2%
Schools.....	14%	Budget/Budget Cuts/Money.....	1%
Water.....	11%	Drugs/Crime.....	1%
Business Growth.....	5%	Planning/Zoning.....	1%
Parks/Recreation.....	5%	Safety/Public Safety.....	1%
Development Building.....	3%	Taxes.....	1%
Mayor/Political Issues/City Government.....	2%	Library.....	1%
Sidewalks/Pedestrian Access.....	2%	Other/Don't Know.....	23%

Please rate how satisfied you are with these Lehi City programs using a one-to five scale.

Literacy Center.....	4.46
Lehi Legacy Center.....	4.27
Senior Citizens Programs.....	4.16
Lehi Library.....	4.14
Youth Recreation Programs.....	4.06
Adult Recreation Programs.....	3.89

Please rate how satisfied you are with these Lehi City services using a one-to five scale.

Lehi City Cemetery.....	4.41
The Courtesy of City Employees.....	4.24
City Park Maintenance.....	4.13
Overall Work Performance of City Employees.....	4.06
Beautification and Landscaping on City Roadways.....	3.82
Surface Maintenance on City Streets.....	3.63

Please rate how satisfied you are with the following Lehi City services using a one-to five scale.

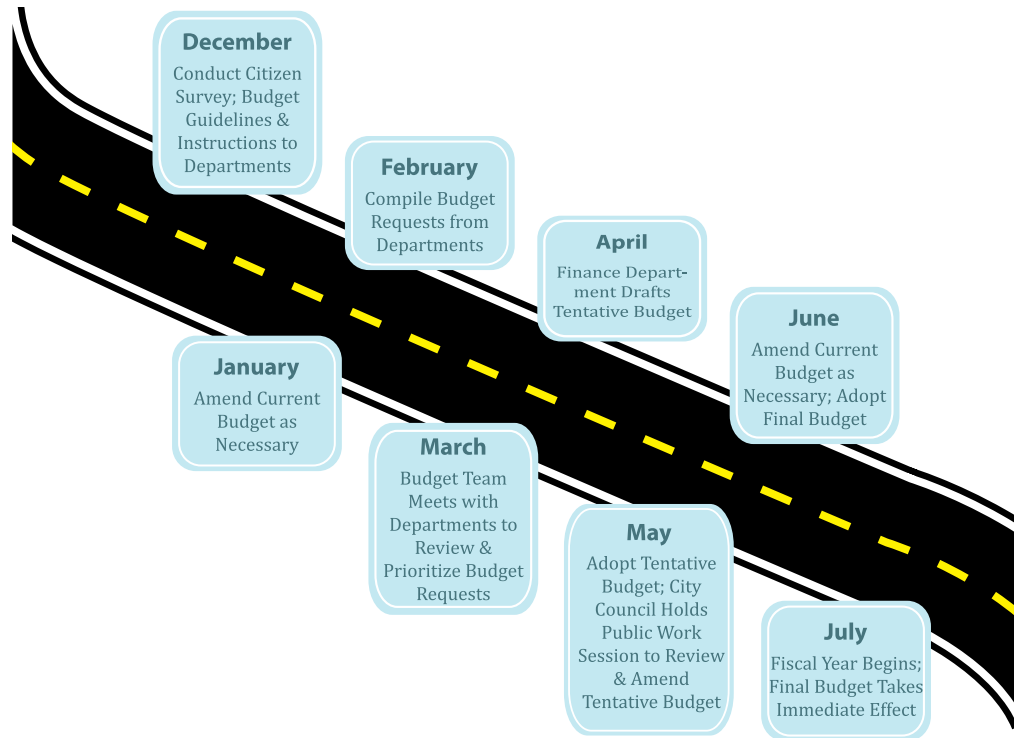
Fire Services.....	4.52	Police Crime Prevention.....	4.16
Emergency Medical Services.....	4.47	Police Traffic Enforcement.....	4.06
Lehi City Power.....	4.25	Secondary Water Services.....	4.00
Recycling Services.....	4.18	Street Lighting.....	3.42
Utility Billing System.....	4.18	Snow Removal Services.....	3.38



Budget Process

Lehi City's budget operates on a fiscal year, from July 1st to June 30th of each year. The City Council approves the final budget in June, and it takes effect on July 1st. 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 biannually in December to help the Finance Department determine what residents are willing to pay for regarding specific services (price of government). This allows residents to have a voice in creating spending priorities for the City.

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



The Finance Department drafts a tentative budget in April. The tentative budget must be presented to the City Council and citizens of Lehi by May 22nd. The City Council then holds public work sessions with City staff to review the tentative budget and make amendments as necessary. After necessary changes have been made and the numbers are finalized, the final budget is presented to the City Council. The final budget must be adopted by June 22nd for the following fiscal year.

Guiding Financial Principles

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

- Lehi City exists only to serve the needs of its residents. Since these needs are continually changing, the City should consistently receive resident feedback based on both long-term and current needs.
- Lehi City should strive for inter-generational fairness. Thus, each generation of taxpayers should pay its fair share of the long-range cost of city services.
- Lehi City should finance services rendered to the general public, such as police, fire, streets, and parks, from revenues imposed on the general public, such as property and sales taxes. Special services rendered to specific groups of residents should be financed by user fees, impact fees, license and permit fees, or special assessments.
- Lehi City should balance all budgets annually, in accordance with Utah law, which states the following:
 - The total of the anticipated revenues shall equal the total of appropriated expenditures (Section 10-6-110, U.C.A.).
 - The governing body of any city may not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue for the budget period of the fund (Section 10-6-117, U.C.A.).

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

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

Budget Amendments and Management

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

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

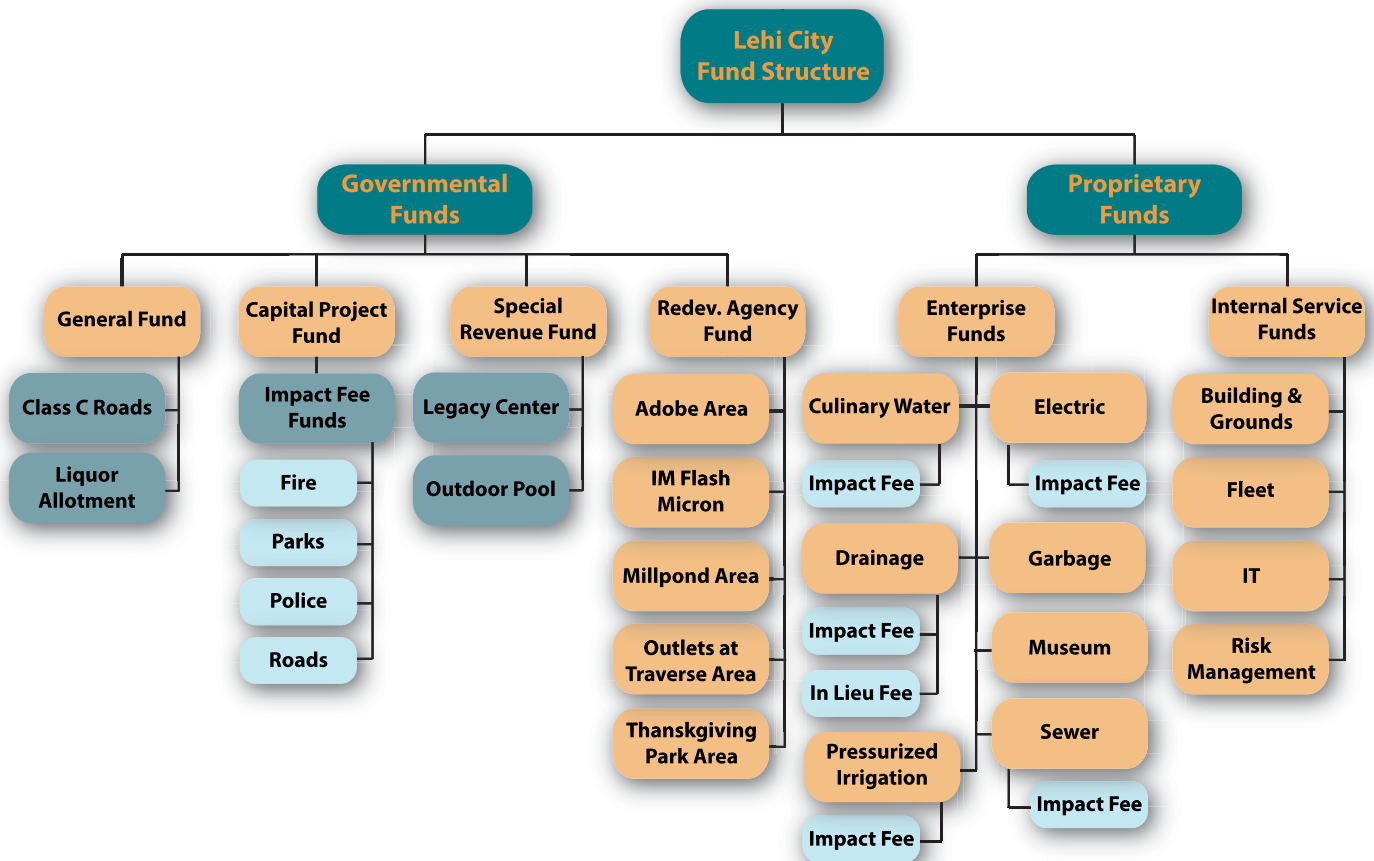
The departmental budget within a given fund, as determined by Utah State law, is the level for which expenditures may not legally exceed appropriations. The City Council must also approve any expenditure exceeding appropriations for all capital projects. All unexpended budget appropriations lapse at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



Financial Structure

The backbone of City operations is the various departments within the City. The departments are organized 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 30 and 31.

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, 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

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

	Development Services	Power	Finance	Legal Services	Justice Court	Leisure Services
Governmental Funds						
General Fund	X	X	X	X	X	X
Class “C” Roads						
Liquor Allotment						
Governmental Projects and Impact Fee Funds						
Capital Projects	X	X	X	X	X	X
Fire Impact Fee						
Parks Impact Fee						
Police Impact Fee						
Roads Impact Fee						
Special Revenue Funds						
Legacy Center						X
Outdoor Pool						X
Redevelopment Agency Funds						
Adobe Area EDA	X					
IM Flash Micron RDA	X					
Millpond Area RDA	X					
Outlets at Traverse CDA	X					
Thanksgiving Park EDA	X					
Proprietary Funds						
Enterprise Funds						
Culinary Water						
Culinary Water Impact Fee						
Drainage						
Drainage Impact Fee						
In Lieu Fee						
Pressurized Irrigation						
PI Impact Fee						
Electric		X				
Electric Impact Fee		X				
Garbage			X			
Museum						X
Sewer						
Sewer Impact Fee						
Internal Service Funds						
Building & Grounds						
Fleet						
IT			X			
Risk Management				X		

	Administrative Services	Planning	Engineering	Public Works	Police	Fire
Governmental Funds						
General Fund	X	X	X	X	X	X
Class "C" Roads				X		
Liquor Allotment					X	
Governmental Projects and Impact Fee Funds						
Capital Projects	X	X	X	X	X	X
Fire Impact Fee						X
Parks Impact Fee				X		
Police Impact Fee					X	
Roads Impact Fee				X		
Special Revenue Funds						
Legacy Center						
Outdoor Pool						
Redevelopment Agency Funds						
Adobe Area EDA						
IM Flash Micron RDA						
Millpond Area RDA						
Outlets at Traverse CDA						
Thanksgiving Park EDA						
Proprietary Funds						
Enterprise Funds						
Culinary Water				X		
Culinary Water Impact Fee				X		
Drainage				X		
Drainage Impact Fee				X		
In Lieu Fee				X		
Pressurized Irrigation				X		
PI Impact Fee				X		
Electric						
Electric Impact Fee						
Garbage						
Museum						
Sewer				X		
Sewer Impact Fee				X		
Internal Service Funds						
Building & Grounds				X		
Fleet				X		
IT						
Risk Management						



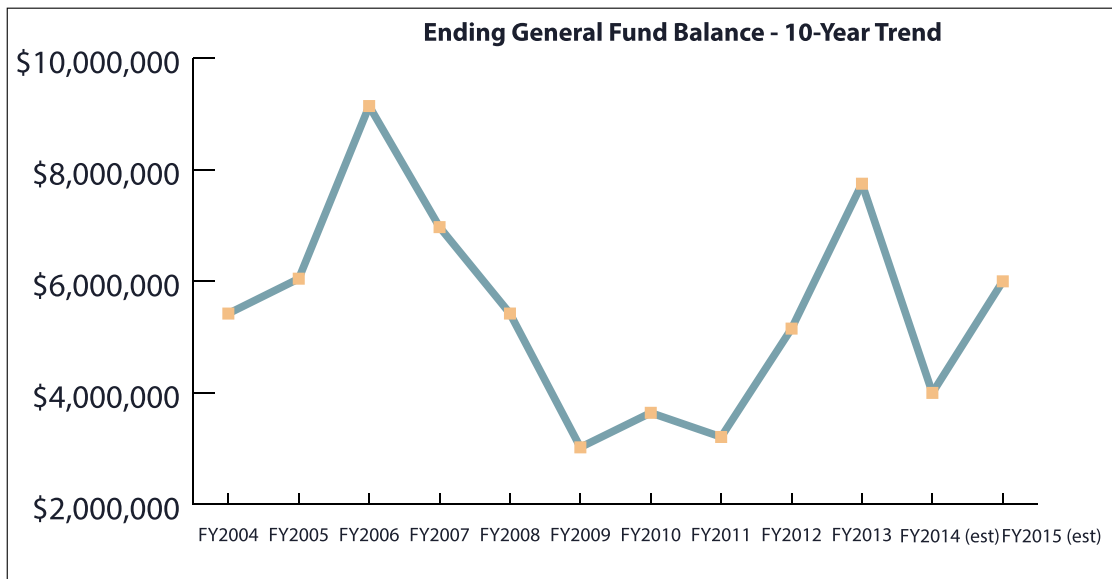
Fund Balance and Reserves

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 2012	Actual FY 2013	Estimated FY 2014	Approved FY 2015
General	\$5,152,734	\$7,750,174	\$4,000,000	\$6,000,000
All Other Governmental Funds				
Redevelopment Agency	1,077,649	1,045,787	1,200,000	1,200,000
Special Revenue	-	-	-	-
Capital Projects	5,081,686	7,840,111	750,000	1,800,000
Total All Other Governmental Funds	\$6,159,335	\$8,885,898	\$1,950,000	\$3,000,000
Total Governmental Funds	\$11,312,069	\$16,636,072	\$5,950,000	\$9,000,000

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:

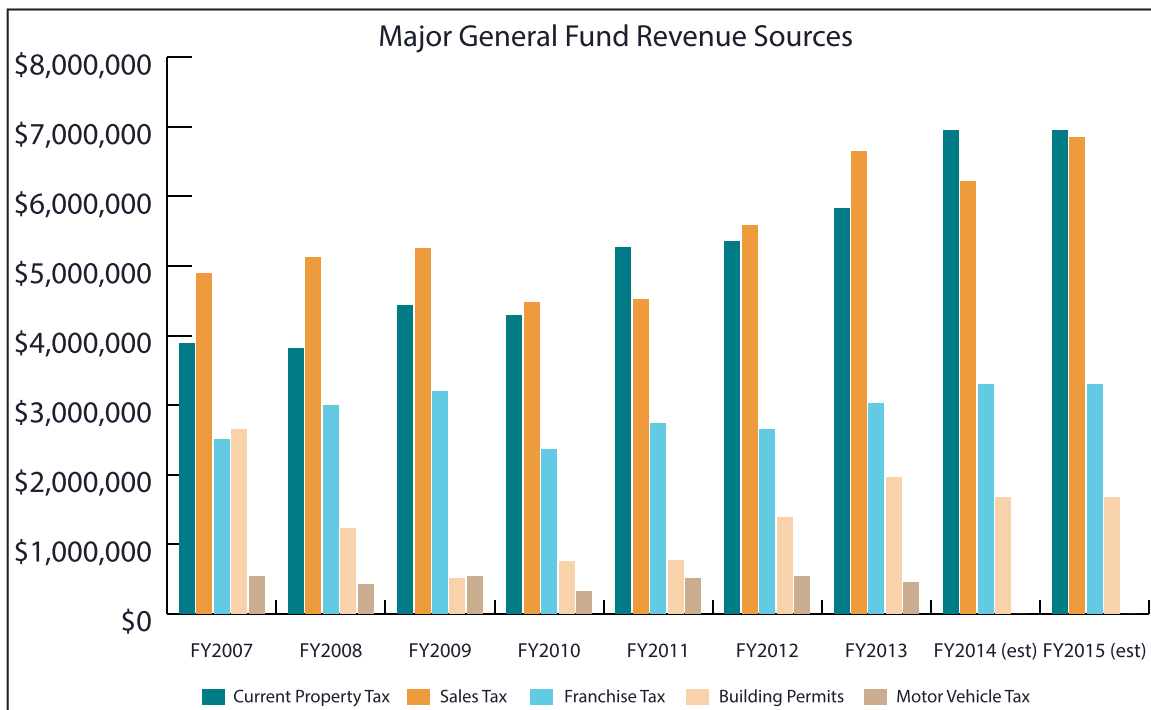
- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- General staff and administrative charges are recognized as direct expenses of the Power Enterprise 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 nine-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 70 percent of the General Fund revenue. It is important to maintain balance among major revenue sources. The remainder of this section will provide additional information on the major General Fund revenue sources used to fund the City's general government services. User fee revenue information will be provided in the section corresponding to the department that provides the service funded by the fee. User fees are based on an analysis of how much of the cost of a service should be covered by the fee versus how much of the cost of the service should be subsidized by general taxes and revenue. Factors considered in the analysis include:

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

Sales Tax

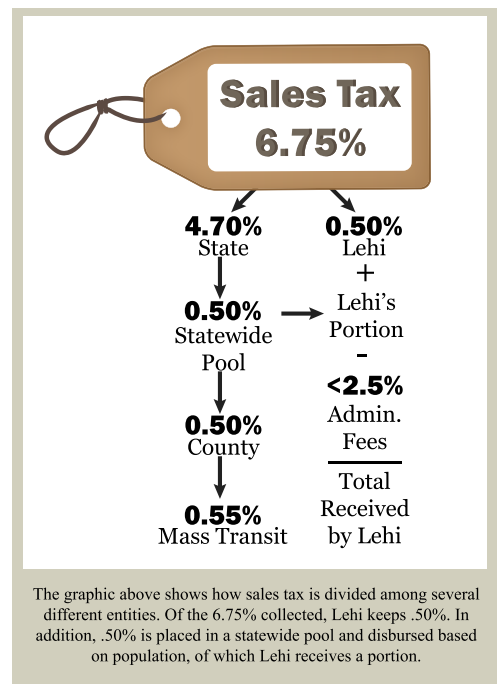
General sales tax is one of Lehi City's largest revenue sources at just over 25 percent of the estimated General Fund revenue for FY 2015. State law authorizes cities to receive sales tax revenue based on the process described in the chart shown to the right.

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 the opening of Xactware's new corporate headquarters. The Outlets at Traverse Mountain announced plans to begin construction on Phase II and Phase III of development, with H&M (one of the world's largest fashion retailers) leasing a 23,000 square foot space that will anchor Phase II. Phase II and Phase III together will double the size of the outlets.

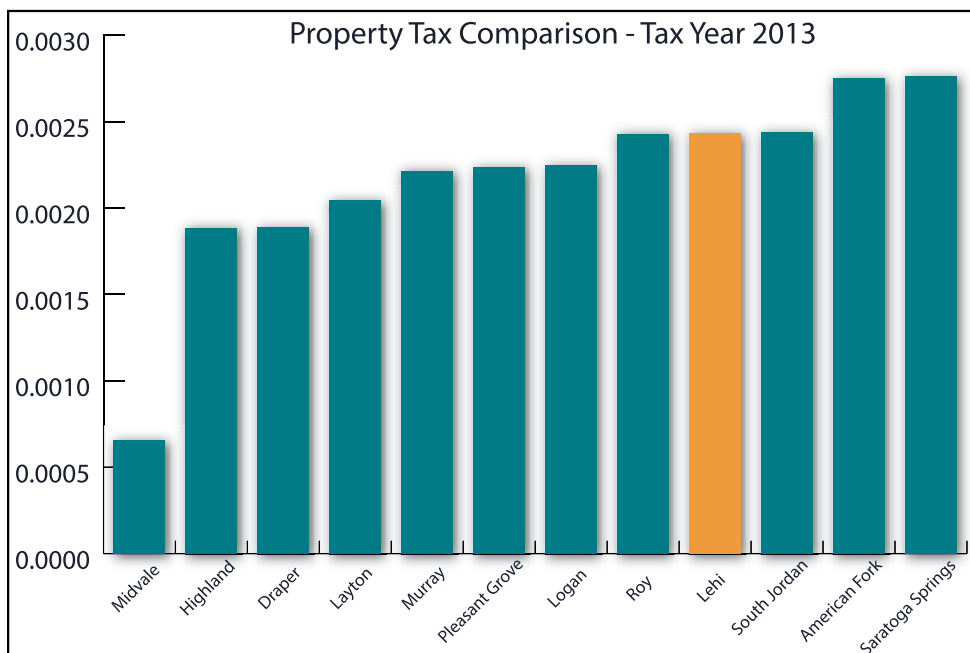
The City has also seen the opening and announcement of national and regional restaurants like Cafe Zupas, Firehouse Subs, J Dawgs, Cubby's, Costa Vida, Smashburger, Zaxby's, and Popeye's Chicken. Thanksgiving Point, a unique shopping and tourist attraction, opened the Museum of Natural Curiosity. This state of the art, 80,000 square foot structure features 400 interactive experiences in five main exhibit areas.

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 3rd in its list of "Best States for Business" for 2013. Further, *CNBC* ranked Utah 5th in its list of "America's Top States for Business 2013." 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 2015 to increase by 10 percent from FY 2014 estimates.



Property Tax



Property tax is another one of Lehi's largest revenue sources, accounting for approximately 26 percent of General Fund revenue. Starting with 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 0.2172 percent.

Source: Utah State Tax Commission - Property Tax Division

Primary residences are taxed at 55 percent of the property's assessed value, while secondary residences are taxed at 100 percent of the property's value. Lehi receives approximately 18 percent of what residents pay in property taxes (see chart on right). Maintaining an average rate for many years, property tax revenues have stayed relatively stable. This trend will stay consistent in FY 2015, with the previously-discussed reclassification of motor vehicle tax and delinquent tax into the current property tax line item. The projected property tax revenue growth in FY 2015 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 12 percent of total General Fund revenues. State law authorizes cities to collect up to 6 percent in utilities operating within city boundaries. Since franchise tax revenues are determined by the number of service connections, as well as the sales from those connections, growth in franchise tax revenue is directly related to new construction. Franchise tax revenue is estimated to stay consistent in the new fiscal year, with no projected increase or decrease from FY 2014 to FY 2015. However, the total projected revenue of \$3,300,000 represents a consistent recovery of this revenue source after a significant decrease in FY 2010.

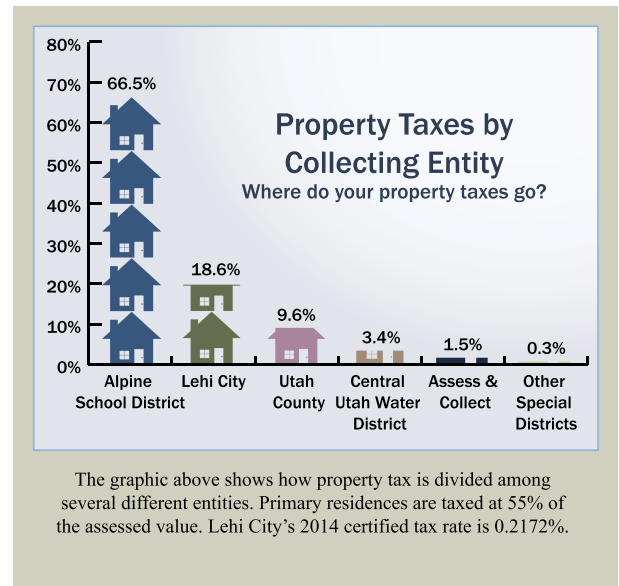
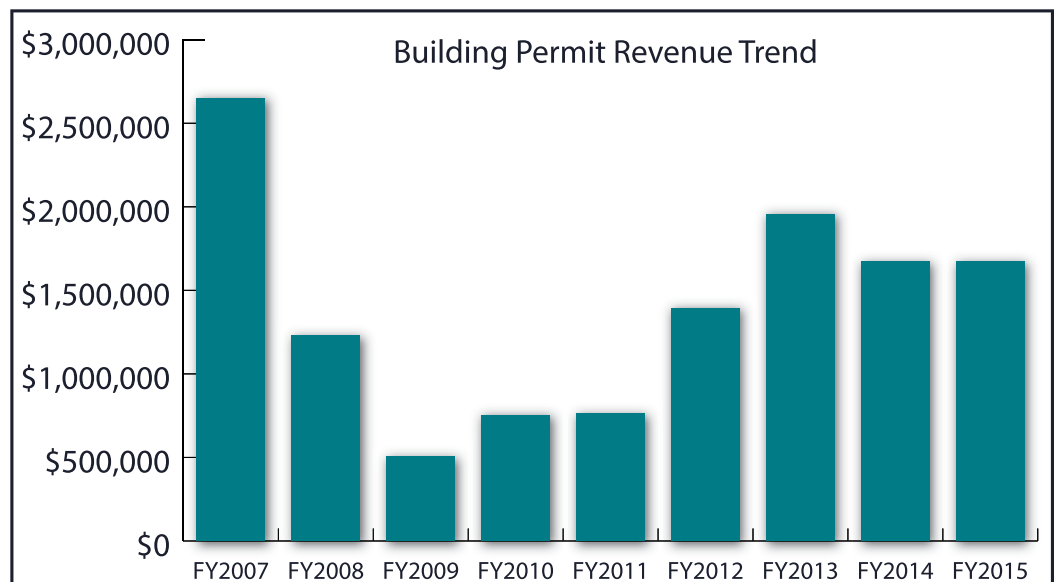
Motor Vehicle Tax

Model Years	Age-Based Fee
2014-2012	\$150
2011-2009	\$110
2008-2006	\$80
2005-2003	\$50
2002 & older	\$10
*Source: Utah State Tax Commission	

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.

Building Permit Fees

Companies or individuals that construct buildings in Lehi are charged building permit fees. Thus, building permit fee revenue is a good indicator of the amount of growth occurring in the City. As can be seen in the graph, Lehi 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 experienced another significant revenue increase in FY 2013 of about 40 percent from FY2012. This trend continues to look encouraging. Accordingly, the City is conservatively projecting revenues above FY2012 levels moving forward.



Debt

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

Policies

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

Computation of Legal Debt Margin - June 30, 2014

Assessed Valuation	\$ 2,599,426,456
Estimated Actual Value	3,081,410,806
Debt Limit - 4% of Estimated Actual Value	123,256,432
Less Outstanding General Obligation Bonds	-
Total Amount of Debt Applicable to Debt Limit	-
Legal Debt Margin	\$ 123,256,432

Outstanding General Long-Term Debt

Governmental Activities

Description	End Balance FY 2012	End Balance FY 2013	Additions	Deletions	End Balance FY 2014	Principal Due FY 2015	Interest Due FY 2015
2003 Excise Bonds	\$ 575,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003 Sales Tax Revenue Bonds	3,900,000	3,640,000	-	3,640,000	-	-	-
2004 Sales Tax Revenue & Refunding Bonds	4,255,000	3,975,000	-	3,975,000	-	-	-
2014 Sales Tax Bonds	-	-	7,210,000	-	7,210,000	650,000	165,830
2004 Subordinated Sales Tax Revenue Bonds	7,955,000	7,955,000	-	-	7,955,000	-	377,863
Capital Lease Obligations	81,888	-	-	-	-	-	-
Tax Increment Micron	67,315,161	65,729,580	-	3,633,490	62,096,090	Contingent on Tax Increment	
Tax Increment Thanksgiving Park	1,464,443	1,862,370	475,000	125,748	2,211,622	Contingent on Tax Increment	
Tax Increment Traverse Mountain	-	13,334,644	-	435,977	12,898,667	Contingent on Tax Increment	
Compensated Absences	1,964,034	2,091,560	3,060	-	2,094,620	-	-
Landfill Closure & Post-Closure Liability	250,917	250,917	-	-	250,917	-	-
Total Long-Term Debt	\$87,761,443	\$98,839,071	\$ 7,688,060	\$11,810,215	\$94,716,916	\$ 650,000	\$ 543,693

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. Refunded in FY 2014 via 2014 Sales Tax Bonds.

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. Refunded in FY 2014 via 2014 Sales Tax Bonds

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.

2014 Sales Tax Bonds - \$7,210,000 sales tax bonds that refunded the 2003 Sales Tax Revenue Bonds and 2004 Sales Tax Revenue and Refunding Bonds. Due serially through June 1, 2024 with interest at 2.3 percent.

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.

Tax Increment Note Traverse Mountain - Due in annual installments equal to 100 percent of the property tax increment received by the Redevelopment Agency from the Traverse Mountain Community Development Project Area, as well as varying levels of the sales tax collected from business within the project area, over a ten-year tax increment period. Non-interest bearing note.

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 2012	End Balance FY 2013	Additions	Deletions	End Balance FY 2014	Principal Due FY 2015	Interest Due FY 2015
2009 Electric Refunding Bonds	\$ 5,730,250	\$ 5,200,000	\$ -	\$ 5,200,000	\$ -	\$ -	\$ -
2014 Electric Refunding Bonds	-	-	4,560,000	-	4,560,000	740,000	36,480
2003 Water Refunding Bonds	1,700,873	1,454,319	-	1,454,319	-	-	-
1999 Water Refunding Bonds	425,000	285,000	145,000	-	140,000	140,000	6,860
2010 Drainage Bonds	2,200,369	2,070,000	-	150,000	1,920,000	160,000	67,392
Note Payable to Provo Reservoir Water Co.	471,298	460,086	-	11,659	448,427	12,120	17,955
Note Payable to Provo River Water Assoc.	1,201,068	1,176,818	-	25,236	1,151,582	26,226	46,063
Compensated Absences	766,873	827,463	94,013	-	921,476	-	-
Total Long-Term Debt	\$12,495,731	\$11,473,686	\$ 4,799,013	\$ 6,841,214	\$ 9,141,485	\$ 1,078,346	\$ 174,750

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

2009 Electric Refunding & Revenue Bonds - \$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. Refunded in FY 2014 by 2014 Electric Refunding Bonds.

2014 Electric Refunding Bonds - Revenue refunding bonds that refunded the 2009 Electric Refunding & Revenue Bonds. Due serially through June 1, 2020 with interest at 2.2 percent.

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.

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.

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

Note Payable to Provo Reservoir Water Users Company - Payable in annual installments through 2035. Payments include interest at 4 percent and range from \$34,813 to \$33,439.

Note Payable to Provo River Water Users Association - Payable in annual installments through 2035. Approximately 81 percent of the total obligation bears interest at 4 percent. The balance of the obligation will mirror a line of credit issued by a bank to the Provo River Water Users Association. The line of credit will have a variable interest rate which is estimated to average 4.5 percent.

Compensated Absences - Some employees carry balances of sick leave and vacation leave greater than what they earn in a given year. The cost of compensating such balances are reported as long-term debt. Balances for compensated absences are capped at 160 hours for vacation leave and 240 hours for sick leave.

Long-Term Financial Outlook

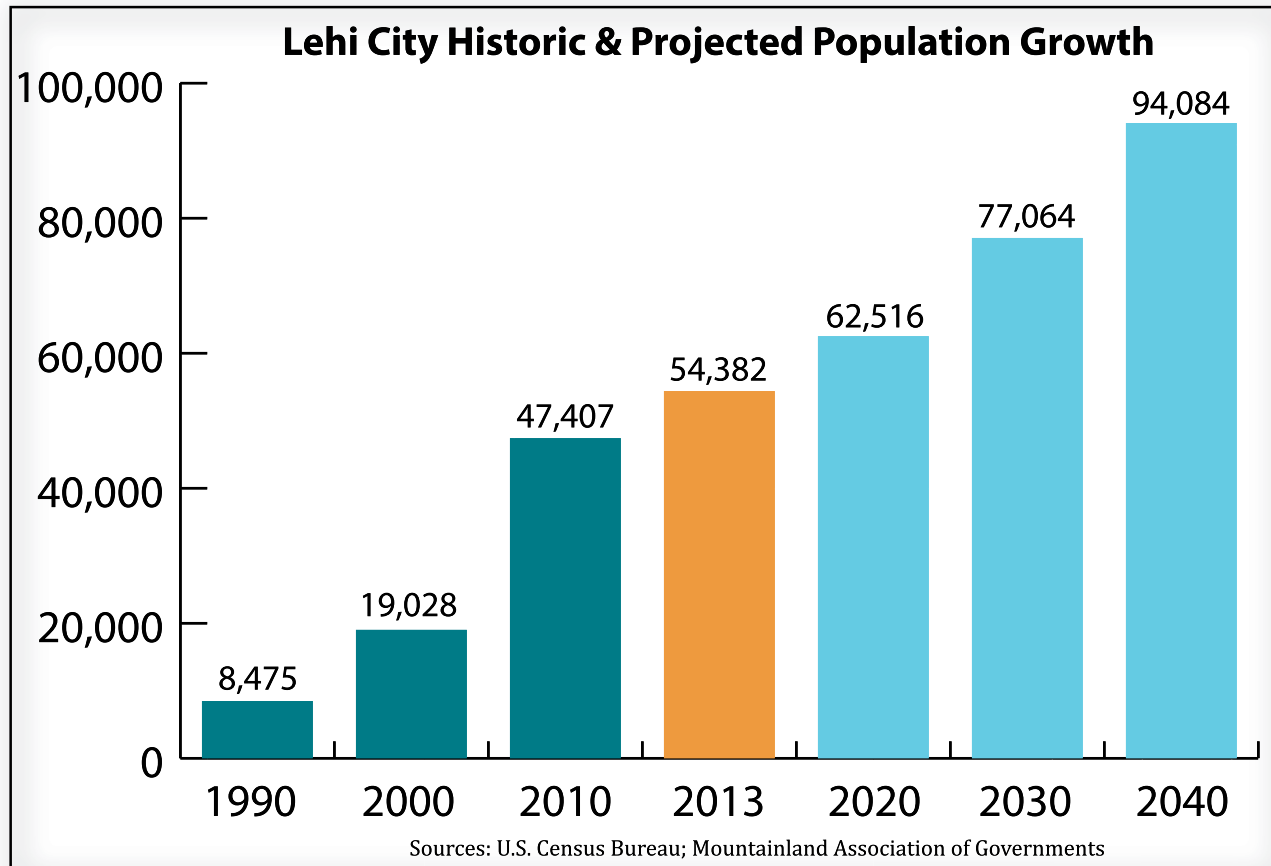
When forecasting future revenues and expenditures, Lehi City uses trend analysis, national economic indicators, local economic indicators, and city-specific issues to help determine the most accurate financial forecasting as possible. Throughout this document, discussions of the City's financial policies,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

- City Revenue Policies: Page 34;
- General Fund Balance Trend: Page 32;
- Trends for Major General Fund Revenues: Pages 34 - 36;
- Debt Policies and Debt Position: Pages 37 - 39;
- Five-Year Capital Improvement Plan: Pages 46 - 48; and
- Impact of Five-Year Capital Improvement Plan on Operating Budget: Pages 49 - 50.

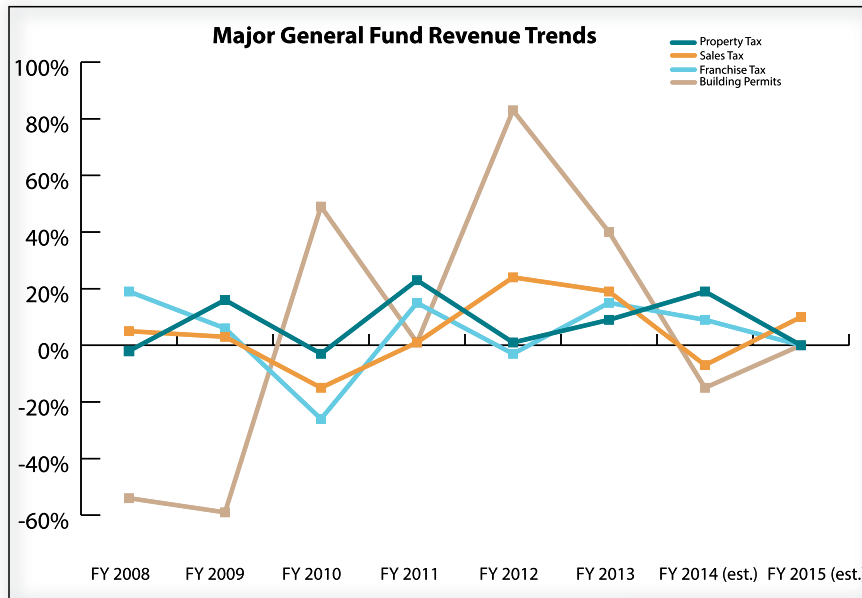
All of these factors impact the City's long-term financial outlook. Following is a discussion of major factors that will also impact the City's long-term financial outlook.

Population Growth

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



Revenue Trend Analysis



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

Building permits, which are an important indicator of the local growth and the local economy's reaction to national

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

Three-Year General Fund Forecast

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Approved	FY 2016 Forecast	FY 2017 Forecast
Property Tax Revenue	\$ 5,347,670	\$ 5,834,514	\$ 6,950,000	\$ 6,950,000	\$ 7,089,000	\$ 7,230,780
Sales Tax Revenue	5,589,374	6,654,116	6,216,000	6,855,877	6,992,995	7,132,854
Franchise Tax Revenue	2,645,971	3,029,744	3,300,000	3,300,000	3,366,000	3,433,320
Building Permit Revenue	1,394,061	1,955,016	1,670,000	1,670,000	1,703,400	1,737,468
Total	\$ 14,977,076	\$ 17,473,390	\$ 18,136,000	\$ 18,775,877	\$ 19,151,395	\$ 19,534,422

Capital Projects

The FY 2015 budget includes just over \$22.5 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 \$3.7 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 over \$18.9 million. A summary schedule of the non-routine capital budget can be found later in this section of the budget document.

Capital Policies

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

Asset Category	Capitalization Threshold (in \$)	Useful Life (in years)
Land	0	N/A
Buildings	5,000	15-40
Improvements of 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

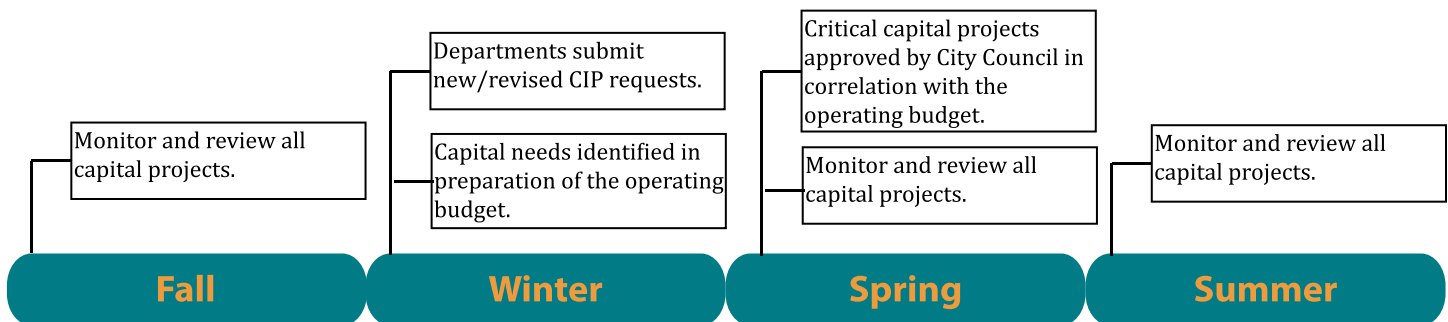
Often, the justification for capital improvement projects are derived during master planning efforts done in conjunction with third-party entities. The City Council reviews and approves all of the City's master plans. The following two pages contain a summary of the planning processes that influence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



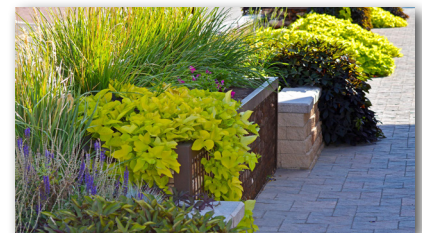
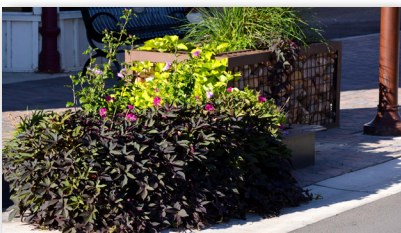
Plan	Origin of Plan	Elements of Plan
Mayor and City Council Strategic Visioning	The Mayor & City Council annually hold a planning session. See pages 23-24 for more information.	The strategic vision and planning done by the Mayor and City Council set the priorities for the City budget. The planning sessions includes input from the bi-annual citizen survey, staff recommendations, and the planning documents listed below.
Budget 5-Year Capital Improvement Plan	See pages 46-48 for more information.	As part of the annual budget process, and with input from all other planning processes, a 5-year capital improvement plan is incorporated into the budget document. Potential funding sources are also discussed and estimated at this time.
General Plan	The Land Use Element Plan was updated & adopted in October 2011.	The General 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	The plan identifies key economic development areas throughout the City in order to project where and what types of future infrastructure improvements will be necessary to meet the associated new growth. Thus, this plan has an indirect effect on the capital budgeting process.
Downtown Revitalization Plan	Originally adopted in 2007.	The plan played a major part in the Main Street reconstruction project. The City's downtown is identified as the Main Street & State Street corridors. The stated goals of this plan are to: <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 adopted in 1998. Significantly updated in 2009. Minor updates completed in 2011 & 2012. New 5-year plan underway in FY 2015.	The main priorities is 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 & Sidewalks Management Plan	Public Works Administration & Streets Division maintain & perpetually update a pavement management database.	The policy of the plan is to: <ul style="list-style-type: none"> Maintain at least 65 percent of roads & sidewalks in good or better condition; and Have no more than 10 percent of roads and sidewalks in substandard condition.
Information Technology Capital Plan	Generated by the IT Division.	The plan includes the next four fiscal years of planned replacements. The IT Division calculates a charge to City departments sufficient to replace the main network, core software systems, computer systems, and the telephone system. Data used in the calculation include: <ul style="list-style-type: none"> An inventory of all equipment; The estimated useful life & projected replacement date; and The replacement cost.
City Facilities Capital Plan	Generated by the Buildings & Grounds Division. Funding is included by departmental budgets under Building & Grounds O&M.	The plan calculates: <ul style="list-style-type: none"> An inventory of all major systems in City buildings; The estimated useful life or maintenance schedule; and The related costs.

Plan	Origin of Plan	Elements of Plan
Fleet Replacement Plan	The Public Works Administration & Fleet Division maintain & perpetually update a fleet & equipment database.	The plan calculates a charge to City departments sufficient to replace the vehicles & motorized & mobile equipment. Data uses in the calculation include: <ul style="list-style-type: none"> An analysis of all equipment; The estimated useful life & projected replacement date; A maintenance schedule & costs; and The replace cost.
Master Plans & Impact Fee Analysis for Culinary Water, Pressurized Irrigation, Drainage, Electric, Sewer, Parks, & Transportation.	Significant updates to master plans & impact fee analyses to be completed in FY 2015.	Capital projects associated with these types of projects were identified in the City's Impact Fee Study completed in January 2008 & the 5-year Capital Improvement Plan (updated annually as noted above). Monies were set aside in FY 2012 for the creation and significant update of these master plans. These master plans will: <ul style="list-style-type: none"> Recommend & prioritize short-, medium-, and long-term projects; Project & analyze growth & build-out data; and Provide impact fee rate recommendations for funding.

5-Year Capital Improvement Plan Time Line



1. In the fall and spring of each year, the progress on all authorized capital projects is monitored on a project-by-project basis. Project financial records are reviewed with the department heads tasked with overseeing the given project. Projects approved by the City Council, but not previously included in the Capital Improvement Plan, are reviewed at the same time.
2. In the winter of each year, department heads review previously-submitted projects to determine if the need, time frame, or project scope have changed. If changes are needed, the Finance Department is notified and the Requested Capital Improvement and Capital Projects Summary are updated. The department heads also submit new capital projects for consideration in both the next fiscal year and future years.
3. Also in the winter of each year, the City's capital needs are identified before preparation begins on the operating budget. First year operating expenses are formulated and refined through discussions with the department most closely impacted by the project. Future years' operating costs are established after the projects in operation and the estimated expenses can be refined.
4. In May of each year, the requested Capital Improvement and Capital Projects list is reviewed, and the most critical projects are recommended to the City Council as part of the City's recommended budget. This is done at the same time the recommended operating budget is presented. Alternate mechanisms for financing the projects are also discussed at this time.
5. In the budget document, the Non-Routine Capital Budget Summary lists all FY 2015 projects that have been approved.



Non-Routine Capital Budget Summary

FY 2015

Project Title	Department /Division	Funding Source	Prior Funding	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Detention Basin Mini Parks	Parks	Park Impact Fees	\$ 598,565	\$ 109,000	\$ -	\$ -	\$ -	\$ -	\$ 707,565
Micron Parks	Parks	Park Impact Fees	-	-	600,000	-	-	-	600,000
Peck Park Phase I	Parks	Park Impact Fees	-	1,750,000	4,200,000	-	-	-	5,950,000
Ivory Ridge Park	Parks	Park Impact Fees	-	1,770,339	-	-	-	-	1,770,339
Spring Creek Park	Parks	Park Impact Fees	-	686,225	-	-	-	-	686,225
Traverse Mountain Large Park	Parks	Park Impact Fees	-	-	1,000,000	-	500,000	-	1,500,000
City Hall Building	Parks	Park Impact Fees	-	-	-	-	-	4,000,000	4,000,000
Skate Park	Parks	Park Impact Fees	-	-	-	300,000	-	-	300,000
Micron Tank & Lines	Culinary Water	Culinary Impact Fees	-	-	-	1,400,000	-	-	1,400,000
Pilgrims Well Conversion	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	-	-	-	-	400,000
CWP Conn. near Redwood Road	Culinary Water	Culinary Impact Fees	-	-	-	-	-	700,000	700,000
Mitchell Well, Pumps, & Piping	Culinary Water	Culinary Impact Fees	1,200,000	2,400,000	-	-	-	-	3,600,000
Traverse Source, Booster, Tank & Line	Culinary Water	Culinary Impact Fees	2,100,000	200,000	1,500,000	-	1,500,000	-	5,300,000
West Side Culinary Facilities	Culinary Water	Culinary Impact Fees	-	-	-	-	-	1,200,000	1,200,000
Sandpit Well	Culinary Water	Culinary Impact Fees	995,000	1,500,000	-	-	-	-	2,495,000
Cedar Hollow Reservoir w/ Pump	Pressurized Irrigation	P.I. Impact Fees	-	-	-	-	500,000	-	500,000
Cedar Hollow Well	Pressurized Irrigation	P.I. Impact Fees	-	-	-	-	250,000	-	250,000
Micron Reservoir	Pressurized Irrigation	P.I. Impact Fees	-	-	-	1,400,000	-	-	1,400,000
Traverse Booster w/ Piping	Pressurized Irrigation	P.I. Impact Fees	-	300,000	-	-	-	-	300,000
West Side P.I. Facilities	Pressurized Irrigation	P.I. Impact Fees	-	-	-	-	-	900,000	900,000
Traverse Storage	Pressurized Irrigation	P.I. Impact Fees	-	-	1,100,000	-	-	-	1,100,000
Traverse P.I. Source	Pressurized Irrigation	P.I. Impact Fees	-	-	400,000	-	-	-	400,000
Jordan River Reservoir & Pump Station	Pressurized Irrigation	P.I. Impact Fees	-	-	-	-	900,000	-	900,000
Railroad Well & Piping	Pressurized Irrigation	P.I. Impact Fees	-	300,000	-	-	-	-	300,000
Dry Creek Reservoir & Piping	Pressurized Irrigation	P.I. Impact Fees	-	-	-	-	-	5,000,000	5,000,000
1700 West Sewer & Extension at 1500 N	Sewer	Sewer Impact Fees	300,000	130,000	130,000	-	140,000	-	700,000
Bull River Sewer Extension	Sewer	Sewer Impact Fees	-	350,000	-	-	-	-	350,000

Non-Routine Capital Budget Summary (cont.)

FY 2015

Project Title	Department /Division	Funding Source	Prior Funding	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
West Side Sewer Facilities	Sewer	Sewer Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,300,000	\$1,300,000
Camp Williams Sewer	Sewer	Sewer Impact Fees	-	1,000,000	-	-	-	-	1,000,000
Jordan Willows Pump Station Add.	Sewer	Sewer Impact Fees	-	-	-	150,000	-	-	150,000
300 East Drain (500 S to 100 S)	Storm Drain	Storm Drain Impact Fees	-	-	200,000	-	-	-	200,000
1400 North & 1500 N Drain	Storm Drain	Storm Drain Impact Fees	-	-	-	200,000	200,000	-	400,000
Traverse Mountain Drains	Storm Drain	Storm Drain Impact Fees	-	300,000	250,000	250,000	50,000	200,000	1,050,000
400 West Railroad Detention Basin	Storm Drain	Storm Drain Impact Fees	-	-	-	-	-	150,000	150,000
Cedar Hollow Detention Basin	Storm Drain	Storm Drain Impact Fees	-	-	-	-	-	150,000	150,000
Utah Highlands Detention Basin	Storm Drain	Storm Drain Impact Fees	120,000	250,000	-	-	-	-	370,000
2100 N South Side Detention by River	Storm Drain	Storm Drain Impact Fees	-	200,000	-	-	-	-	200,000
Lambert Detention Basin	Storm Drain	Storm Drain Impact Fees	-	-	200,000	-	-	-	200,000
Jordan Narrows Second Basin	Storm Drain	Storm Drain Impact Fees	-	-	-	-	300,000	-	300,000
Sandpit Basin	Storm Drain	Storm Drain Impact Fees	-	-	-	300,000	-	-	300,000
400 East Sidewalk, Curb, & 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 at North Point	Streets	Road Impact Fees	1,231,584	-	-	-	-	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. at I-15	Streets	Road Impact Fees	600,000	-	-	-	700,000	-	1,300,000
Frontage Road at Traverse	Streets	Road Impact Fees	-	-	-	-	700,000	-	700,000
2300 West Frontage Road 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 Connector 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 Fees/Capital	308,773	-	50,000	50,000	-	-	408,773

Non-Routine Capital Budget Summary (cont.)

FY 2015

Project Title	Department /Division	Funding Source	Prior Funding	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
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	-	5,867,995
Pointe Meadows Patch & Overlay	Streets	Class C Roads	-	-	50,000	-	-	50,000	100,000
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
Chapel Ridge Road Water Mitigation	Streets	Class C Roads/ Drain Funds	-	-	300,000	-	-	-	300,000
Center Street Pioneer to 1900 South	Streets	Class C Roads	-	-	-	-	-	150,000	150,000
Fleet Building	Fleet	Capital Project	-	250,000	-	-	-	-	250,000
City Hall Building Build-Out	Admin	Capital Project	-	150,000	-	-	-	-	150,000
Bull River Transformer	Power	Electric Impact Fees	-	909,000	-	-	-	-	909,000
Murdock Substation	Power	Electric Impact Fees	-	2,258,000	-	-	-	-	2,258,000
Substation Land Purchase - 2016	Power	Electric Impact Fees	-	522,720	-	-	-	-	522,720
System Generation Pipeline	Power	Electric Impact Fees	-	-	1,000,000	-	-	-	1,000,000
West Side Land Purchase & Substation	Power	Electric Impact Fees	-	-	2,903,000	-	-	-	2,903,000
Carter Substation Bus Upgrade	Power	Electric Impact Fees	-	-	-	900,000	-	-	900,000
Substation Land Purchase - 2017	Power	Electric Impact Fees	-	-	-	300,000	-	-	300,000
Carter Transformer Upgrade 1	Power	Electric Impact Fees	-	-	-	1,250,000	-	-	1,250,000
Total Capital Spending			15,180,327	17,005,284	14,983,000	8,060,000	10,420,000	14,730,000	80,378,611



Impact on the Operating Budget

The following is a summary of the impact of the FY 2015 Capital Budget on the operating budget for FY 2015 and future years. The only included projects are those with a significant impact; which would include any project that will result in the need for additional staff or will result in any ongoing increase or decrease in the operating budget greater than \$10,000 per year.

Project(s)	Budget(s) Impacted	Expected Impact
Traverse Mountain Bridge & Road	Streets Division	The project will result in an expected annual increase of approximately \$25,000 in operating & maintenance costs to the Streets Division due to Utah Department of Transportation bridge maintenance & safety requirements. The project is expected to begin construction FY 2015 & be completed in FY 2016.
Ivory Ridge Park	Parks Division	The project will result in increased operating & maintenance costs to the Parks Division, including increased costs for mowing, trimming, fertilization, herbicide, & irrigation, of approximately \$11,000 annually. The project is expected to begin construction in FY 2015 & be completed in FY 2016.
Spring Creek Park	Parks Division	The project will result in increased operating & maintenance costs to the Parks Division, including increased costs for mowing, trimming, fertilization, & irrigation, of approximately \$10,000 annually. The project is expected to begin construction in FY 2015 & be completed in FY 2016.
Traverse Mountain Large Park	Parks Division	The project will result in increased operating & maintenance costs to the Parks Division, including increased costs for mowing, trimming, fertilization, & irrigation, of approximately \$9,000 annually. The project is also expected to create the need for a new FTE, with an approximate annual cost of \$65,000. The project is expected to begin construction in FY 2016 & be completed in FY 2019.
City Hall Building Build-Out	Parks Division	The project will result in increased maintenance cost to the Parks Division, including cleaning costs, supply costs, & repair costs, of approximately \$80,000 annually. The project is expected to begin construction & be completed in FY 2015.
Micron Tank & Lines	Water Division - Culinary Section	The project will result in increased operating & maintenance costs to the Water Division, including cleaning costs, supply costs, & repair costs, of approximately \$25,000 annually. The project is expected to begin construction & be completed in FY 2017.
Mitchell Well, Pumps, & Piping	Water Division - Culinary Section	The project will result in an expected annual increase of approximately \$25,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project is expected to begin construction & be completed in FY 2015.

Impact on the Operating Budget (cont.)

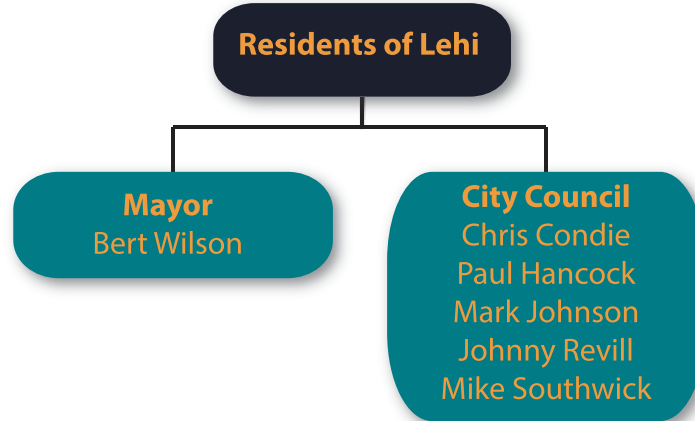
Project(s)	Budget(s) Impacted	Expected Impact
Traverse Tank & Lines	Water Division - Culinary Section	The project will result in an expected annual increase of approximately \$35,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project is expected to begin construction & be completed in FY 2018.
West Side Culinary Facilities	Water Division - Culinary Section	The project will result in an expected annual increase of approximately \$40,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project will also create the need for one new FTE at an expected annual cost of \$65,000. The project is expected to begin construction in FY 2019 & be completed in FY 2020.
Micron Reservoir	Water Division - P.I. Section	The project will result in an expected annual increase of approximately \$75,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project is expected to begin construction in FY 2017 & be completed in FY 2018.
West Side P.I. Facilities	Water Division - P.I. Section	The project will result in an expected annual increase of approximately \$75,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project is expected to begin construction in FY 2019 & be completed in FY 2020.
Traverse Storage	Water Division - P.I. Section	The project will result in an expected annual increase of approximately \$75,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project will also create the need for one new FTE at an expected annual cost of \$65,000. The project is expected to begin construction & be completed in FY 2016.
Jordan River Reservoir & Pump Station	Water Division - P.I. Section	The project will result in an expected annual increase of approximately \$75,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project is expected to begin construction & be completed in FY 2018.
Dry Creek Reservoir	Water Division - P.I. Section	The project will result in an expected annual increase of approximately \$100,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project will also create the need for one new FTE at an expected annual cost of \$65,000. The project is expected to begin construction in FY 2019 & be completed in FY 2020.
Camp Williams Sewer	Water Division - Waste Water Section	The project will result in an expected annual increase of approximately \$75,000 in operating & maintenance costs to the Water Division. The project is expected to begin construction in FY 2015 & be completed in FY 2016.



General Fund

(Department Detail)

Mayor & City Council



Department Description

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

Department Mission

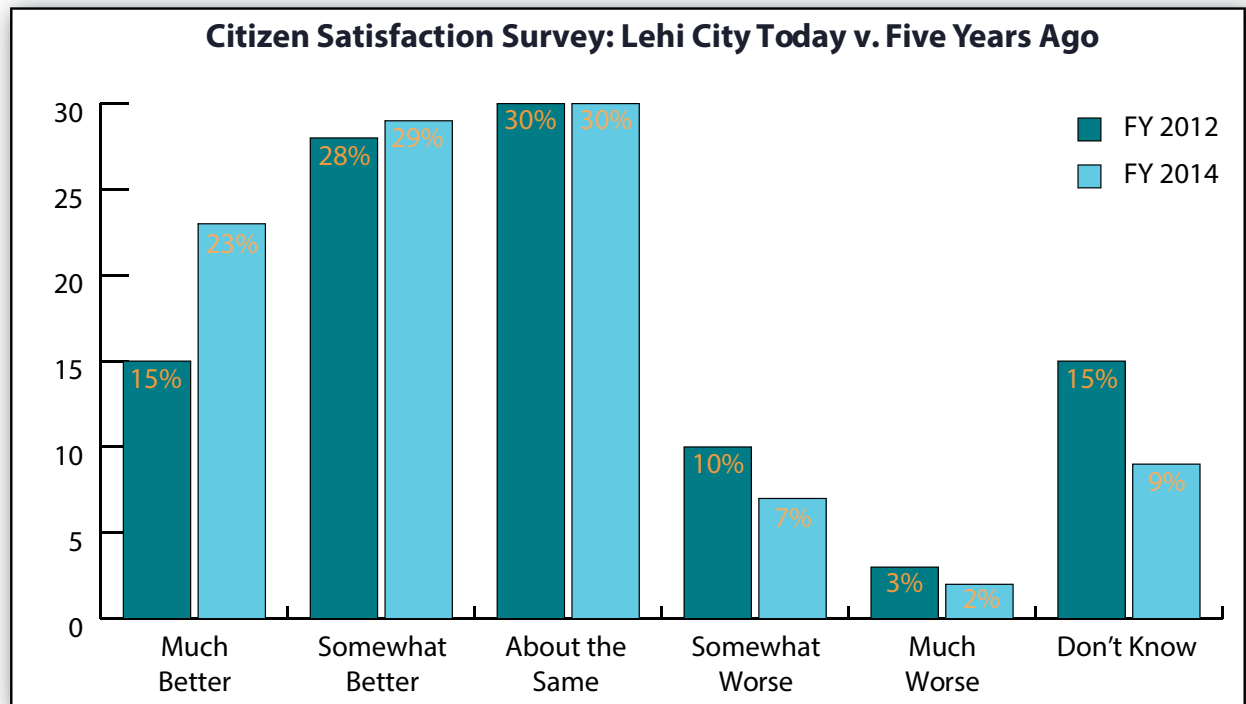
The mission of the Mayor and City Council is to enhance the health, safety, and welfare of each person within the community (both resident and visitor). This is accomplished by developing, reviewing, and implementing ordinances, resolutions, and policies.

Department Objectives

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



Performance Measures & Analysis



Staffing Information

Mayor & City Council

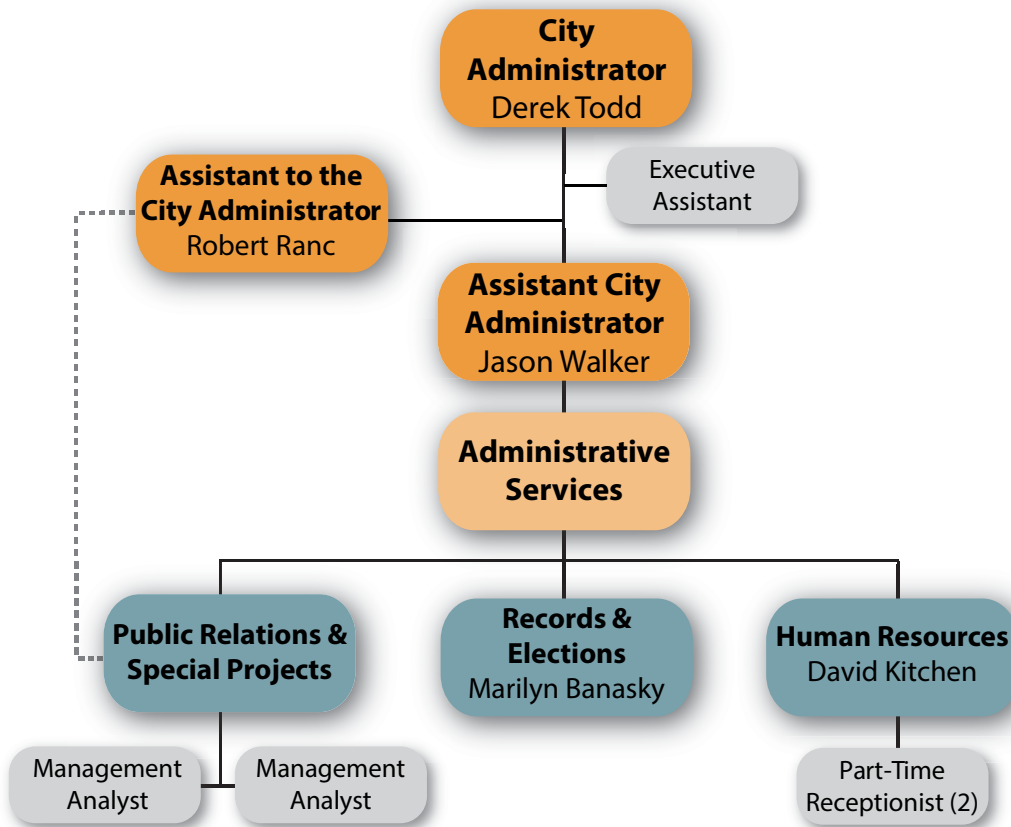
Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
Elected:					
Mayor	-	1.00	1.00	1.00	1.00
City Council	-	5.00	5.00	5.00	5.00
Total FTEs		6.00	6.00	6.00	6.00

Budget Information

Mayor & City Council

Department 47	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 91,225	\$ 92,100	\$ 93,000	\$ 94,500
13 Employee Benefits	63,100	61,630	74,365	96,456
21 Books, Subscriptions, & Memberships	23,571	25,629	25,000	25,000
23 Travel & Training	6,053	3,370	6,000	6,000
24 Office Supplies	2,998	352	3,000	3,000
25 Reimbursements	81	-	5,000	5,000
26 IT Fund Charges	2,000	2,000	2,000	2,000
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
31 Professional & Technical	22,357	12,490	25,000	25,000
45 Miscellaneous	6,606	5,221	10,000	10,000
Total Expenditures	\$ 222,991	\$ 207,792	\$ 248,365	\$ 271,956

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 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 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.

Department Two-Year Accomplishments

Human Resources Division

- Established a formal part-time compensation pay scale.
- Implemented a new volunteer background check.
- Implemented a new HRIS system.

Records & Elections Division

- Successfully administered 2013 election.
- Began comprehensive code revision process.
- Began training departments' records officers on Open Meetings Act and GRAMA and records retention policies.

Public Relations & Special Projects Division

- Created a new economic development marketing packet.
- Received GFOA award for FY 2014 Budget Document and FY 2013 Public Annual Financial Report.
- Created and implemented "LehiStat," a performance management system.

Performance Measures

Human Resources Division

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Encourage the responsible use of resources

Department/Division Objective: Assist the city administrator in keeping the cost of employment at a reasonable level.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Benefits expense per FTE	-	-	-	\$20,000	\$21,091	\$25,000
Healthcare expense per FTE	-	-	-	\$8,500	\$8,842	\$10,000
Average merit increase per FTE	-	-	-	3%	3%	3%

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Encourage a highly motivated & well-trained municipal workforce.

Department/Division Objective: Keep employee turnover rate low and employee satisfaction high.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Full-time employee turnover rate	-	-	-	5%	7%	5%
Part-time employee turnover rate	-	-	-	60%	61%	60%
Employee satisfaction rate per employee satisfaction survey	-	-	-	80%	83%	80%



Performance Measures

Records & Elections Division

Mayor & City Council Goal: Promote Community Involvement

Mayor & City Council Strategy: Focus on communication & transparency

Department/Division Objective: Ensure all City records are kept accurately in accordance with all legal requirements and are available to the public.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent of code revision update completed	-	-	-	75%	90%	100%
Percent of department' records officers trained on Open Meetings Act	-	-	-	20%	20%	50%
Percent of departments' records officers trained on GRAMA & records retention	-	-	-	20%	20%	50%

Performance Measures

Public Relations & Special Projects Division

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Focus on communication & transparency

Department/Division Objective: Strive to make City information readily available so residents are informed regarding City news, announcements, special events, etc.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Number of Facebook page "likes"	-	410	1,420	2,000	2,600	3,000
Number of Twitter followers	-	-	-	-	-	-
Received GFOA budget award	Yes	Yes	Yes	Yes	Yes	Yes
Received GFOA PAFR award	Yes	Yes	Yes	Yes	Yes	Yes

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Hold diverse public events

Department/Division Objective: Ensure that residents are satisfied with City-sponsored events and that the City special event permit process is understandable & efficient.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Number of special events permits processed	-	-	-	24	32	30
Percent of attendees satisfied with Lehi Round-up	-	-	-	80%	89%	90%
Percent of special event permittee survey respondents that are satisfied with City facilities and services (new measure)	-	-	-	-	-	90%

Staffing Information

Administrative Services Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
Appointed:					
City Administrator	-	1.00	1.00	1.00	1.00
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	1.00
Management Analyst	14	-	-	1.00	1.00
Events Coordinator/Management Analyst	14	-	1.00	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	-	0.59	0.59	*0.59	-
Emergency Management Coordinator	-	*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	-
Total FTEs		8.94	10.94	11.94	11.35

*Approved, but unfunded position.

Budget Information

Administration

Department 44	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 305,828	\$ 356,642	\$ 548,104	\$ 473,826
13 Employee Benefits	117,944	124,014	239,146	227,949
21 Books, Subscriptions, & Memberships	3,316	4,632	6,000	6,000
22 Public Notices	537	-	1,000	1,000
23 Travel & Training	10,344	9,747	19,000	19,000
24 Office Supplies	5,053	7,753	8,000	11,500
25 Fleet Fund Charges	2,000	2,000	2,000	2,000
26 IT Fund Charges	9,067	8,000	8,000	8,000
27 Utilities	3,356	3,292	12,000	12,000
29 Risk Management Fund Charges	2,000	2,000	2,000	2,000
30 Electricity - Lehi City Power	-	-	1,000	10,000
31 Professional & Technical	8,968	21,914	42,000	30,000
45 Miscellaneous	4,984	8,654	6,900	6,900
62 Bond Fees	-	-	600	600
Total Expenditures	\$ 473,397	\$ 548,648	\$ 895,750	\$ 810,775

Budget Information

Human Resources Division

Department 41	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ -	\$ -	\$ -	\$ 93,781
13 Employee Benefits	-	-	-	36,480
21 Books, Subscriptions, & Memberships	-	-	-	1,500
23 Travel & Training	-	-	-	900
24 Office Supplies	-	-	-	2,750
26 IT Fund Charges	-	-	-	4,000
27 Utilities	-	-	-	750
28 Equipment Maintenance	-	-	-	800
29 Risk Management Fund Charges	-	-	-	1,000
31 Professional & Technical	-	-	-	20,000
45 Miscellaneous	-	-	-	500
Total Expenditures	\$ -	\$ -	\$ -	\$ 162,461

Budget Information

Records & Elections Division

Department 43	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 75,625	\$ 67,854	\$ 104,921	\$ 71,333
13 Employee Benefits	89,471	26,401	33,204	31,420
21 Books, Subscriptions, & Memberships	1,732	610	5,000	5,000
22 Public Notices	4,173	964	7,500	7,500
23 Travel & Training	809	400	4,000	4,000
24 Office Supplies	1,664	555	2,500	2,500
26 IT Fund Charges	4,000	4,000	4,000	4,000
27 Utilities	839	-	750	750
28 Equipment Maintenance	-	-	800	800
29 Risk Management Fund Charges	1,000	999	1,000	1,000
31 Professional & Technical	803	1,959	2,500	2,500
46 Election Expense	-	-	35,000	-
47 Ordinance Book Update	3,450	-	15,000	15,000
Total Expenditures	\$ 183,566	\$ 103,742	\$ 216,175	\$ 145,803

Fee Information

Records & Elections Division

Department 43	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Election registration	\$ 35	\$ 35	\$ 35	\$ 35
Audio recording CD/meeting	5	5	5	5
GRAMA request rates/hour:				
Department heads	55	55	55	55
Supervisory staff	45	45	45	45
Professional staff	35	35	35	35
Support staff	25	25	25	25
GRAMA request copies:				
GIS maps:				
24" x 36" color	10	10	10	10
17" x 24" color	5	5	5	5
11" x 17" color	3	3	3	3
>24" x 36"/linear foot	2	2	2	2
Other GRAMA copies:				
Up to 11" x 17" color	0.25	0.25	0.25	0.25
Up to 11" x 17" black & white	0.10	0.10	0.10	0.10
Business License:				
Solicitor	150	50/solicitor	50/solicitor	50/solicitor
+Bond	(Discontinue)	(Discontinue)	(Discontinue)	(Discontinue)



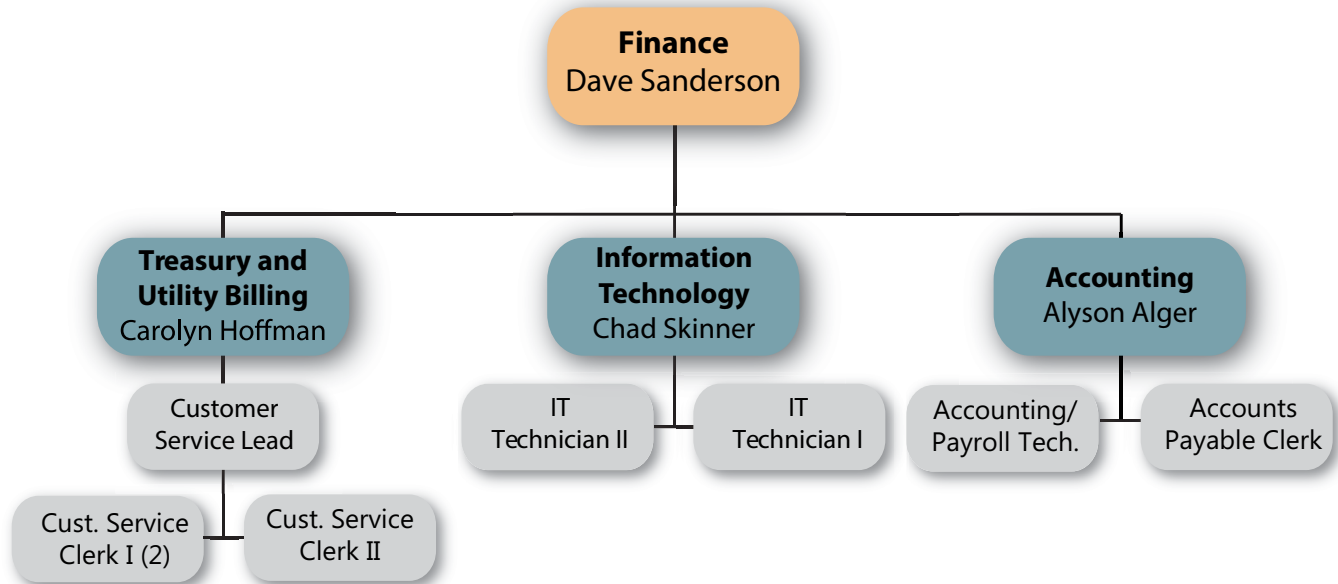
Budget Information

Community Development Fund

Department 67	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
34 Cultural Arts Council	\$ -	\$ 73,380	\$ 68,000	\$ 68,000
36 Boys State Contribution	-	750	800	800
37 Miss Lehi Pageant	-	28,570	22,000	22,000
38 Lehi Float	-	17,074	14,000	16,000
39 Lehi Parade & Events Committee	-	68,190	60,000	72,000
40 Youth Council	-	1,764	5,000	5,000
41 Family Week	-	4,234	5,000	5,000
44 Foam Day	-	-	15,000	15,000
45 Lehi Silver Band	-	2,395	2,500	2,500
47 Community Beautification	-	410	1,000	1,000
51 Brochures Published	-	1,900	3,000	3,000
54 Santa Parade	-	-	800	800
59 Special Projects	-	29,861	40,000	40,000
81 Fireworks Show	-	25,000	25,000	25,000
82 Parks & Trails Committee	-	-	1,700	1,700
83 Christmas in Lehi	-	1,390	1,000	1,000
84 Easter Egg Hunt	-	-	2,000	2,000
85 My Lehi Program	-	-	-	5,000
86 Miscellaneous Special Events	-	-	3,000	6,000
87 Just for Kids	-	-	20,000	20,000
Total Expenditures	\$ -	\$ 254,918	\$ 296,800	\$ 311,800



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 162).

The Information Technology (IT) Division is accounted for through an internal service fund. For more information on the IT budget, see page 167.

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).

Department Two-Year Accomplishments

Accounting Division

- Received GFOA award for FY 2013 Certified Annual Financial Report (CAFR).
- Reduced errors in payroll to less than two percent for three consecutive years.
- Maintained accounts payable within terms of invoices.

Treasury & Utility Billing Division

- Achieved goal of receiving a maximum of two comments from independent auditor on the FY 2013 CAFR.
- Continued to ensure compliance with the State Money Management Act.
- Continued to generate billing statements in a timely manner.

Department Two-Year Accomplishments (cont.)

Information Technology Division

- Completed server virtualization.
- Completed network infrastructure upgrade.
- Continued focus on excellent customer service to City employees.

Performance Measures

Accounting Division

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Ensure the responsible use of resources

Department/Division Objective: Ensure the responsible use of resources through the proper monitoring and reporting of the City's finances.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Recurring 1099 errors	-	-	-	0	0	0
Percent of monthly financial reports completed by the 20th business day after the end of the month	-	-	-	100%	100%	100%

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Encourage a highly motivated & well-trained workforce

Department/Division Objective: Encourage a highly-motivated workforce by limiting the amount of payroll errors.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent of payroll errors compared to average number of employees	-	-	-	1%	1%	1%

Performance Measures

Treasury & Utility Billing Division

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Ensure the responsible use of resources

Department/Division Objective: Ensure the responsible use of resources through closely monitoring the City's utility revenues.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Number of active utility accounts	-	-	14,917	15,500	17,556	18,000
Percent of utility billing accounts over 60 days	9%	8%	6%	6%	6%	6%

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Ensure the responsible use of resources

Department/Division Objective: Ensure the responsible use of resources by encouraging residents to pay their utility bills online.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent of residents paying utilities online	-	-	-	65%	67%	70%
Percent of residents paying utilities by mail	-	-	-	20%	18%	15%
Percent of residents paying utilities in person	-	-	-	15%	15%	15%

Performance Measures

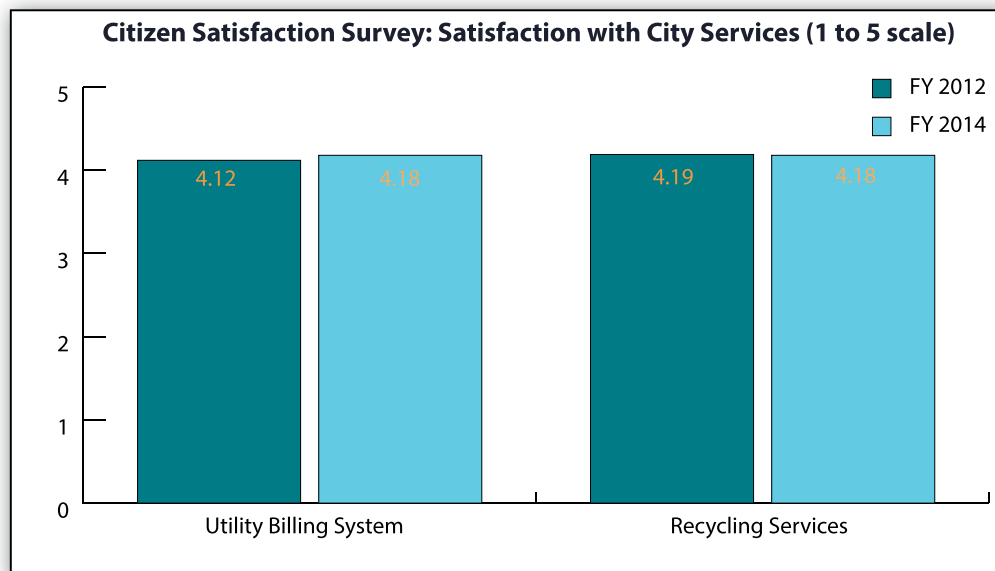
Information Technology Division

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Encourage a highly motivated & well-trained workforce

Department/Division Objective: Encourage a highly-motivated workforce by ensuring that the information technology needs of the City staff are efficiently and effectively resolved.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent of time employee's report I.T. problems are properly resolved	-	-	-	100%	96%	100%
Average timeliness rating for helpdesk tickets (1 to 5 scale)	-	-	-	4	4.81	4.5
Average courtesy rating for I.T. technicians (1 to 5 scale)	-	-	-	4	4.86	4.5



Staffing Information

Finance Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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
Human Resource Technician	11	1.00	-	-	-
Customer Service Lead	10	-	1.00	1.00	1.00
Accounting/Payroll Technician	9	1.00	1.00	1.00	1.00
Accounts Payable Clerk	9	1.00	1.00	1.00	1.00
Customer Service Clerk II	9	2.00	1.00	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	0.25
Total FTEs		13.00	12.25	12.25	12.25

Budget Information

Accounting Division

Department 46	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 275,397	\$ 257,147	\$ 245,314	\$ 260,168
13 Employee Benefits	105,141	113,140	108,089	135,792
21 Books, Subscriptions, & Memberships	1,540	2,005	2,246	2,246
23 Travel & Training	3,983	2,914	6,500	6,500
24 Office Supplies	8,932	5,851	10,000	10,000
26 IT Fund Charges	10,000	10,000	10,000	10,000
27 Utilities	441	540	500	500
28 Equipment Maintenance	130	-	1,000	1,000
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	957	5,619	5,000	5,000
34 Auditor Expense	47,635	46,000	46,000	46,000
35 Budget Expense	-	-	500	500
45 Miscellaneous	913	2,708	3,000	3,000
Total Expenditures	\$ 456,069	\$ 446,924	\$ 439,149	\$ 481,706

Budget Information

Treasury & Utility Billing Division

Department 45	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 229,028	\$ 212,300	\$ 245,745	\$ 248,415
11 Overtime	-	1,210	-	-
13 Employee Benefits	102,744	98,201	124,506	123,576
21 Books, Subscriptions, & Memberships	1,250	213	1,000	1,000
23 Travel & Training	4,292	1,512	4,000	4,000
24 Office Supplies	4,825	3,650	3,200	3,200
26 IT Fund Charges	16,000	16,000	16,000	16,000
27 Utilities	367	-	1,000	1,000
28 Equipment Maintenance	3,048	428	500	500
29 Risk Management Fund Charges	10,000	10,000	10,000	10,000
31 Professional & Technical	3,852	8,479	1,000	1,000
45 Miscellaneous	577	2,338	1,000	1,000
Total Expenditures	\$ 375,983	\$ 354,331	\$ 407,951	\$ 409,691

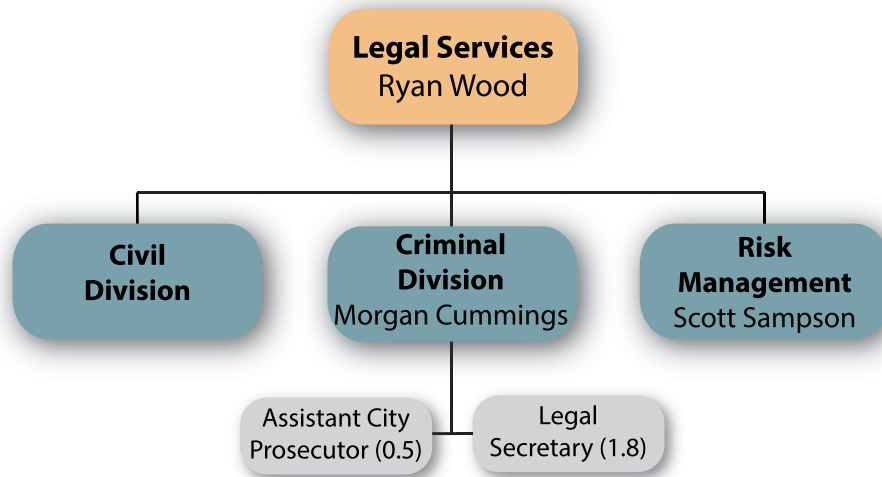
Fee Information

Treasury & Utility Billing Division

Department 45	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Utility sign-up processing	\$ 30	\$ 30	\$ 30	\$ 30
Disconnect/connect fee (Water & Power)	50	50	50	50
Utility verification	50	50	50	50
Dumpster rental/dumpster	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%
Collections charge (of total unpaid balance)	30%	30%	-	-
Returned check	Maximum allowed by law			
Bankruptcy deposit	500	500	500	500
Non-owner occupied residential meter deposit	125	125	125	125
Non-owner occupied commercial utility deposit	200	200	200	200



Legal Services



Department Description

The Legal Services Department is responsible for the proper execution of all legal affairs of the City. The Legal Services Department consists of three divisions: Civil Division, Criminal Division, and 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 168 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.

Department Two-Year Accomplishments

Civil & Criminal Divisions

- Criminal Division 100 percent paperless on all new filings.
- Hired a part-time prosecutor to handle the increased criminal workload due to population growth.
- Managed an increased number of claims in-house.

Risk Management Division

- Completed a successful OSHA walk through.
- Implemented a new driver's license background check.
- Created the City Safety Committee.

Performance Measures

Civil Division

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Ensure the responsible use of resources

Department/Division Objective: Ensure the responsible use of resources by providing as much of the City's civil legal issues in-house as is responsible.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total liability claims filed	-	-	-	0	2	0
Total active claims	-	-	-	2	4	0
Percent of claims handled internally	-	-	-	90%	100%	90%
Total lawsuits files	-	-	-	1	3	1
Total active lawsuits	-	-	-	2	5	2
Percent of lawsuits handled internally	-	-	-	90%	100%	90%

Performance Measures

Criminal Division

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide excellent public safety services

Department/Division Objective: Provide excellent public safety services by effectively & efficiently prosecuting those charged with crimes in Lehi City.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Case resolution time (days)	-	-	-	<90	21.78	<90
Percent of criminal cases declined	-	-	-	<5%	0.8%	<3%
Police Department notified of declined cases (% of cases)	-	-	-	>90%	100%	>90%
Percent of recommended bail schedule fine amount	-	-	-	>85%	86%	>85%
Enhance-ability preservation (%)	-	-	-	>90%	100%	>90%

Performance Measures

Risk Management Division

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Ensure the responsible use of resources

Department/Division Objective: Ensure the responsible use of resources by reducing, as much as possible, risk to City personnel, equipment, buildings, & other assets.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Days missed due to accident/injury	-	-	-	<10	20	<10
Days re-assigned to light duty work due to accident/injury	-	-	-	<30	32	<30
Number of risk management trainings conducted	-	-	-	20	25	20

Staffing Information

Legal Services Department

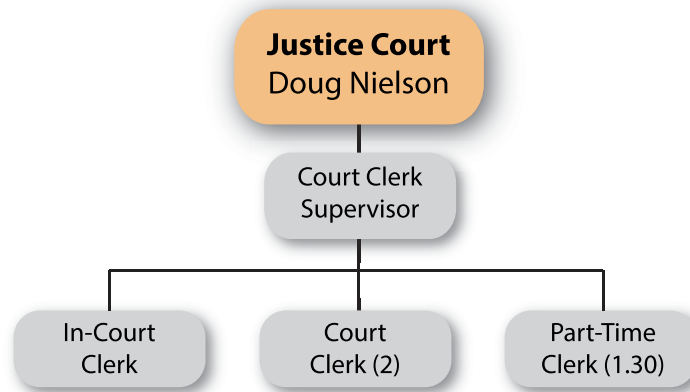
Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
Full-time:					
City Attorney	24	1.00	1.00	1.00	1.00
Assistant City Attorney	20	-	1.00	1.00	1.00
Risk Manager	17	1.00	1.00	1.00	1.00
Assistant City Prosecutor	14	-	-	-	0.50
Secretary - Legal	9	1.80	1.80	1.80	1.80
Total FTEs		3.80	4.80	4.80	5.30

Budget Information

Legal Services Department

Department 48	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 183,866	\$ 231,712	\$ 269,324	\$ 317,843
13 Employee Benefits	60,356	82,886	108,924	118,647
21 Books, Subscriptions, & Memberships	4,832	3,449	6,000	6,500
23 Travel & Training	3,776	2,750	4,500	5,500
24 Office Supplies	3,059	3,088	3,000	3,500
26 IT Fund Charges	8,000	8,000	8,000	8,000
27 Utilities	990	1,041	500	500
29 Risk Management Fund Charges	2,000	2,000	2,000	2,000
31 Professional & Technical	28,357	52,842	40,000	40,000
32 Prosecutor Outside Counsel	25,000	29,750	40,000	30,000
33 Miscellaneous	264	227	1,000	1,000
Total Expenditures	\$ 320,500	\$ 417,745	\$ 483,248	\$ 533,490

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.

Department Two-Year Accomplishments

- Implemented the Office of State Debt Collection program for justice court fines & fees.
- Improved security measures and presence at the justice court facility.
- Increased the number of filed cases by approximately 20 percent over the previous year.



Performance Measures

Justice Court Department

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide excellent public safety services

Department/Division Objective: Provide excellent public safety services by disposing of cases effectively & efficiently.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total cases per FTE	1,448	1,185	1,005	1,000	944	1,000
Percent of misdemeanor cases disposed of within 6 months	-	-	-	90%	90%	90%
Percent of traffic cases disposed of within 90 days	-	-	-	90%	96%	90%
Number of cases reaching deposition	-	-	-	6,000	6,526	6,000

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Encourage membership & leadership in professional organizations

Department/Division Objective: Encourage membership & leadership in professional organizations by encouraging on-going training among justice court staff.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Number of continuing training hours for clerks	-	-	-	10	10	10
Number of continuing training hours for judge	-	-	-	30	68.5	30

Staffing Information

Justice Court Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
Appointed:					
Justice Court Judge	23	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	2.00	2.00	2.00
Part-time Benefited:					
Court Clerk	9	1.50	0.65	0.65	0.00
Part-time Non-benefited:					
Clerk		0.65	0.65	0.65	1.30
Total FTEs		6.15	6.30	6.30	6.30

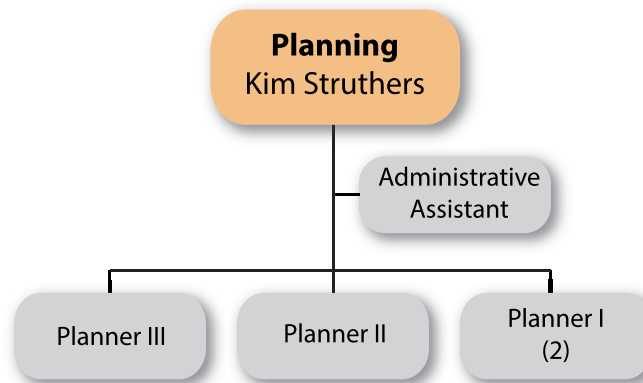
Budget Information

Justice Court Department

Department 42	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 275,161	\$ 266,611	\$ 303,694	\$ 318,247
13 Employee Benefits	88,965	118,427	136,106	150,115
21 Books, Subscriptions, & Memberships	669	794	1,000	1,000
23 Travel & Training	5,446	4,268	7,100	7,100
24 Office Supplies	8,861	8,765	10,000	10,000
26 IT Fund Charges	20,007	20,000	20,000	20,000
27 Utilities	7,089	7,667	6,000	6,000
28 Equipment Maintenance	955	586	1,800	1,800
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
30 Electricity - Lehi City Power	3,884	3,630	5,000	5,000
31 Professional & Technical	56,549	63,027	56,000	70,000
32 Witness & Jury Fees	795	1,601	8,000	8,000
33 Miscellaneous	1,336	1,379	3,000	3,000
54 Capital Outlay	9,060	41,459	-	7,500
Total Expenditures	\$ 479,777	\$ 539,214	\$ 558,700	\$ 608,762



Planning



Department Description

The Lehi City 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.

Department Two-Year Accomplishments

- Completed and adopted the Lehi Bicycle and Pedestrian Plan.
- Completed the Main Street reconstruction project.
- Successfully challenged the U.S. Census for 2012, increasing the City's official population by approximately 1,110 residents.

Mayor & City Council Goal: Promote and Support Economic Development

Mayor & City Council Strategy: Strategically plan for growth

Department/Division Objective: Strategically plan for growth by efficiently & effectively serving the development needs of the City.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Planning commission & city council reports prepared per FTE	31	52.5	59	65	57	65
Total single-family lots recorded per FTE	-	-	-	50	56	50
Total multi-family residential units recorded/approved per FTE	-	-	-	35	39	35

Mayor & City Council Goal: Promote and Support Economic Development

Mayor & City Council Strategy: Strategically plan for growth

Department/Division Objective: Strategically plan for growth by implementing the City's development plans.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent of Downtown Revitalization implemented	15%	40%	75%	85%	85%	90%
Percent of General Plan implemented	-	-	-	20%	20%	25%

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Encourage membership & leadership in professional organizations

Department/Division Objective: Encourage membership & leadership in professional organizations by encouraging on-going training among planning staff.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Training hours completed per FTE	-	-	-			

Staffing Information

Planning Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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	2.00	2.00
Administrative Assistant	11	1.00	1.00	1.00	1.00
Planning Technician	10	1.00	1.00	0.00	0.00
Total FTEs		6.00	6.00	6.00	6.00

**Funded, but unfilled position.

Budget Information

Planning Department

Department 56	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 286,995	\$ 325,875	\$ 383,829	\$ 409,889
11 Overtime	102	-	-	-
13 Employee Benefits	104,770	136,612	176,254	183,548
21 Books, Subscriptions, & Memberships	1,197	1,121	2,000	2,000
22 Public Notices	3,674	5,889	10,800	9,000
23 Travel & Training	4,216	7,480	5,500	8,000
24 Office Supplies	9,505	5,762	12,500	12,500
25 Fleet Fund Charges	4,000	4,000	4,000	4,000
26 Buildings & Grounds O & M	12,010	492	500	500
27 Utilities	11,608	11,562	17,000	17,000
28 Equipment Maintenance	1,770	1,802	2,000	2,000
31 Professional & Technical	100	108	5,000	4,300
32 IT Fund Charges	14,000	15,540	14,000	14,000
33 Risk Management Fund Charges	4,000	4,209	4,000	4,000
34 Recording Fees	1,651	2,829	2,000	2,000
35 Standards Update	-	-	1,000	1,000
46 Miscellaneous	3,464	1,533	2,500	2,500
54-000 Capital Outlay	-	-	-	7,500
54-100 Capital Lease Payment	42,161	42,161	40,944	-
Total Expenditures	\$ 505,223	\$ 566,975	\$ 683,827	\$ 683,737

Fee Information

Planning Department

Department 56	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Annexation base	\$ 200	\$ 200	\$ 200	\$ 200
+ / acre <50 acres	20	20	20	20
+ / acre >50 acres	5	5	5	5
Area plan base	3,000	3,000	3,000	3,000
+ / acre	10	10	10	10
Area plan amendment				
Minor (affecting 3 pages or less)	400	400	400	400
Intermediate (affecting 4 pages or more)	1,000	1,000	1,000	1,000
Major (addition of new property) base	1,500	1,500	1,500	1,500
+ / acre	10	10	10	10
Amendments to:				
General plan	400	400	400	400
Zone district maps	400	400	400	400
Development code	400	400	400	400
Concept PC base	500	500	500	500
+ / acre	2	2	2	2
Concept (Charge applies as a credit to preliminary subdivision or site plan):				
Residential / lot or unit	20	20	20	20
Non-residential base	100	100	100	100

Fee Information (cont.)

Planning Department

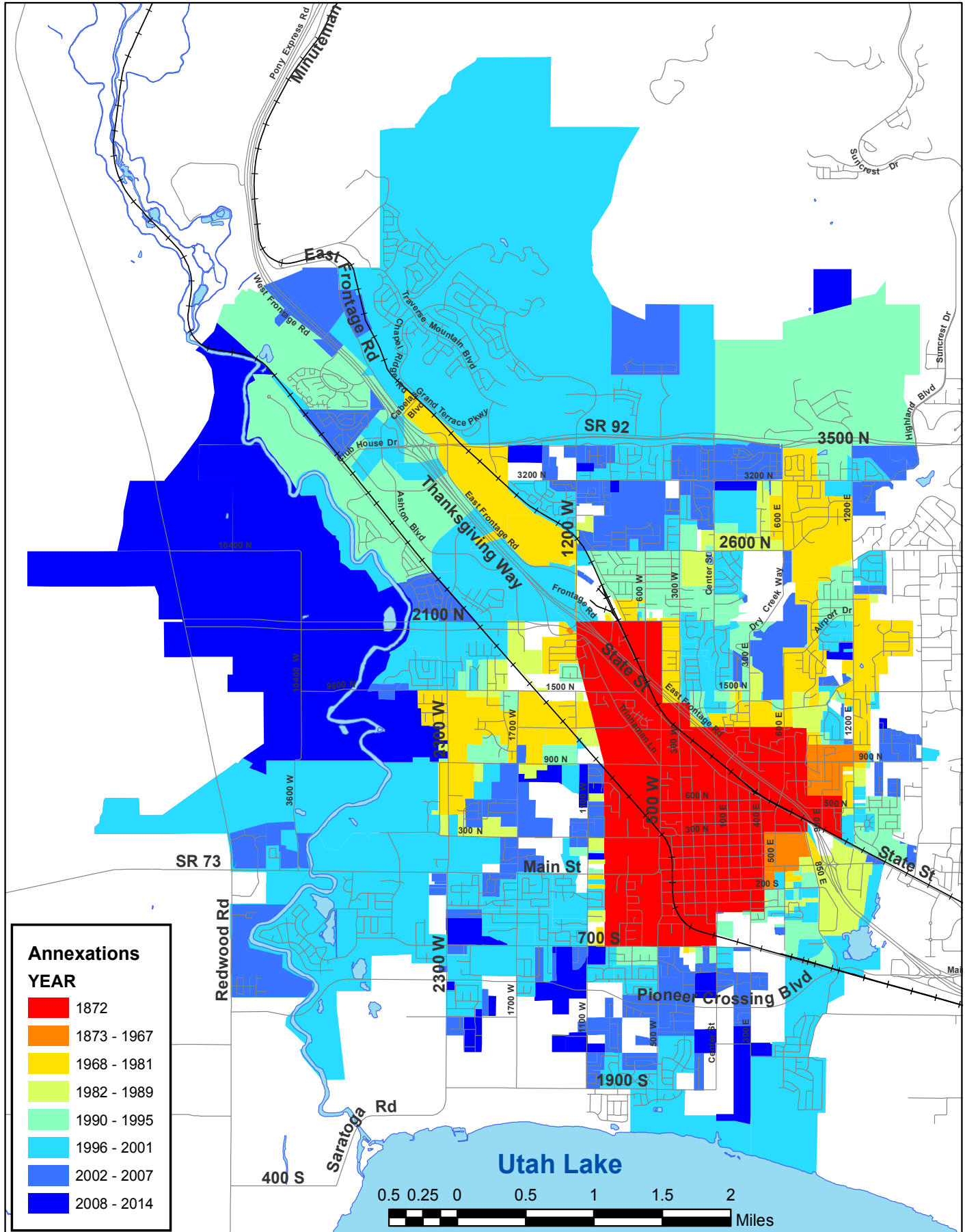
Department 56	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
+ / acre	\$ 10	\$ 10	\$ 10	\$ 10
Concept (Charge applies as a credit to preliminary subdivision or site plan):				
Single family residential / lot	20	20	20	20
Multi-family residential base	-	100	100	100
+ / acre	-	5	5	5
Non-residential base	100	100	100	100
+ / acre	10	10	10	10
Preliminary subdivision plat				
Res. single family detached lots base	250	250	250	250
+ / lot	60	60	60	60
Res. multi-family attached units base	250	250	250	250
+ / unit	50	50	50	50
Non-residential base	250	250	250	250
+ / lot or unit	75	75	75	75
Final subdivision plat				
Res. single family detached lots base	350	350	350	350
+ / lot	75	75	75	75
Res. multi-family attached units base	350	350	350	350
+ / unit	65	65	65	65
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	500	500
+ / lot or unit	-	10	10	10
Non-residential / acre	350	350	350	350
or / 1,000 bldg. sq. ft. (if greater)	50	50	50	50
Two-lot subdivision with an existing home	350	350	350	350
Permitted use (existing bldgs. only)	50	50	50	50
Conditional use	300	300	300	300
Modification of existing conditional use	150	150	150	150
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	25	25
On premise project sign	200	200	100	100
Directional sign for project	200	200	100	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

Fee Information (cont.)

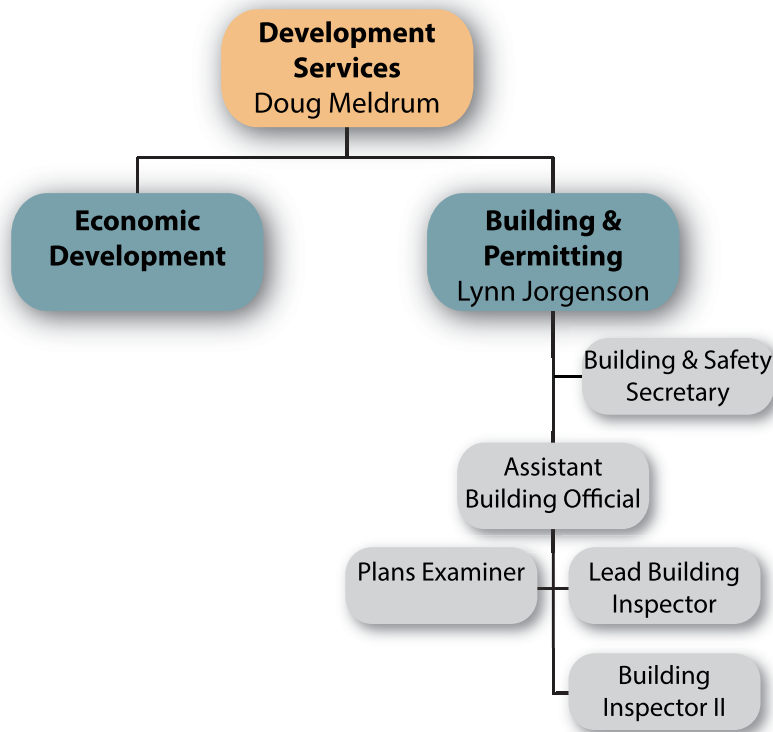
Planning Department

Department 56	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Final plat revision, amend, vacation base	200	200	200	200
+ / lot or unit	50	50	50	50
Construction drawing rev. / revised page	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	0.25	0.25	0.25	0.25
11" x 17" black & white	0.10	0.10	0.10	0.10
8.5" x 11" color	0.25	0.25	0.25	0.25
8.5" x 11" black & white	0.10	0.10	0.10	0.10
Books:				
Design standards	10	10	10	10
Development code	10	10	10	10
Downtown revitalization plan	20	20	20	20
Business License				
New business established during the year	40	(Discontinue)	(Discontinue)	(Discontinue)
Home-occupied business	40	40	40	40
Base fee	80	80	80	80
Fireworks	200	200	200	200
Seasonal (Christmas tree lot, snow cone shack, etc.)	40	40	40	40
Beer license	300	150	150	150
+ bond	(Discontinue)	(Discontinue)	(Discontinue)	(Discontinue)
Single event alcohol	-	50	50	50
Alcohol license	150	300	300	300
Setup for hard liquor	150	(Discontinue)	(Discontinue)	(Discontinue)
Late fee	-	25% of the renewal if not paid by Feb. 15th	25% of the renewal if not paid by Feb. 15th	25% of the renewal if not paid by Feb. 15th

Annexations to Lehi City



Development Services



Department Description

The Development Services Department manages the various urban renewal, economic development, and community development areas (see page 171 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.

Department Two-Year Accomplishments

Economic Development Division

- Completed a marketing strategy to attract new high-tech businesses to the City.
- Continued to enhance local business climate through the Lehi Area Chamber of Commerce.
- Managed existing and created new redevelopment areas in the City.

Department Two-Year Accomplishments (cont.)

Building & Permitting Division

- Cross trained all inspectors in the plan review process.
- Implemented a significantly improved tracking system, including time spent for all inspections.
- Continued implementation of a major software upgrade for plan review, building inspections, and building permits to replace the outdated Black Bear program.

Performance Measures

Economic Development Division

Mayor & City Council Goal: Promote and Support Economic Development

Mayor & City Council Strategy: Strategically plan for growth

Department/Division Objective: Strategically plan for growth by attracting high-paying jobs to Lehi

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Number of jobs created by incentivized companies that meet or exceed 150% of average Utah County wage	-	-	-	1,259	1,332	1,200

Mayor & City Council Goal: Promote and Support Economic Development

Mayor & City Council Strategy: Retain and expand existing business

Department/Division Objective: Retain and expand existing business by focusing on ways to help business succeed in Lehi.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent increase in City sales tax base	-	-	-	5%	7%	5%

Mayor & City Council Goal: Promote and Support Economic Development

Mayor & City Council Strategy: Create and implement a marketing and branding strategy

Department/Division Objective: Focus on the completion of an updated economic development strategic plan.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent progress of economic development strategic plan	-	-	-	65%	70%	100%

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Encourage varied revenue streams

Department/Division Objective: Encourage varied revenue streams by the appropriate use of tax increment areas to incentivize growth in the property tax and sales tax bases.

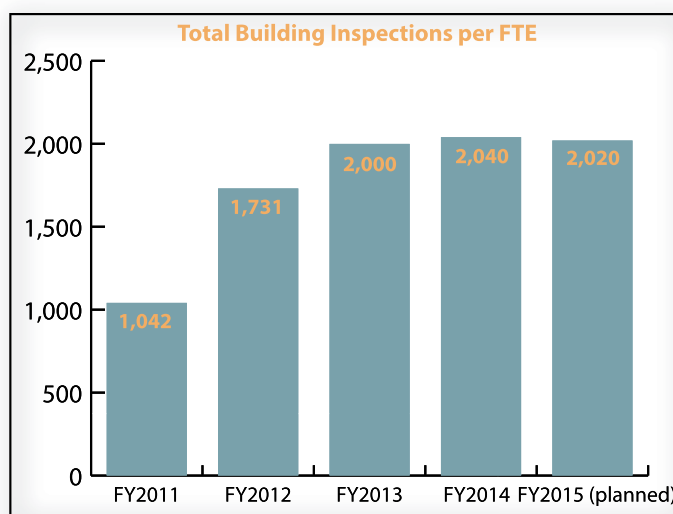
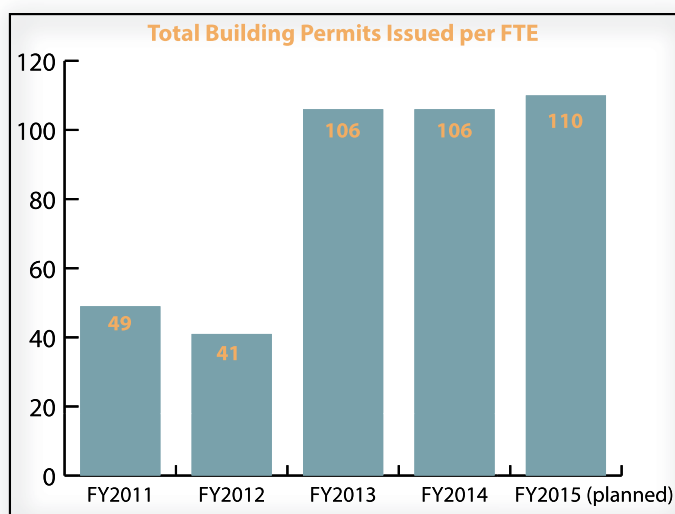
Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Annual increase in URA, EDA, and CDA property value assessments	-	-	-	\$400,000	\$430,000	\$430,000

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Build a well-planned and reliable infrastructure

Department/Division Objective: Help build a well-planned and reliable infrastructure by providing timely building permits and building inspections.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total building permits issued per FTE	49	41	106	121	106	110
Total building inspections per FTE	1,042	1,731	2,000	2,020	2,040	2,020
Time inspections completed within 24 hours of request	100%	100%	75%	60%	93%	90%
Final & four-way inspections completed within 2 hours	100%	100%	100%	90%	93%	90%



Staffing Information

Development Services Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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	0.00	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	10.00	10.00

*Approved, but unfunded position.

Budget Information

Economic Development Division

Department 59	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 72,606	\$ 84,411	\$ 87,040	\$ 88,998
13 Employee Benefits	29,180	34,010	37,898	40,663
21 Books, Subscriptions, & Memberships	976	595	1,200	1,200
22 Public Notices	-	-	1,200	1,200
23 Travel & Training	9,220	2,845	4,375	4,375
24 Office Supplies	2,018	1,087	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 Management Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	7,270	7,133	7,500	7,500
45 Miscellaneous	8,331	1,556	14,210	14,210
Total Expenditures	\$ 132,601	\$ 134,637	\$ 166,923	\$ 171,646

Budget Information

Building & Permitting Division

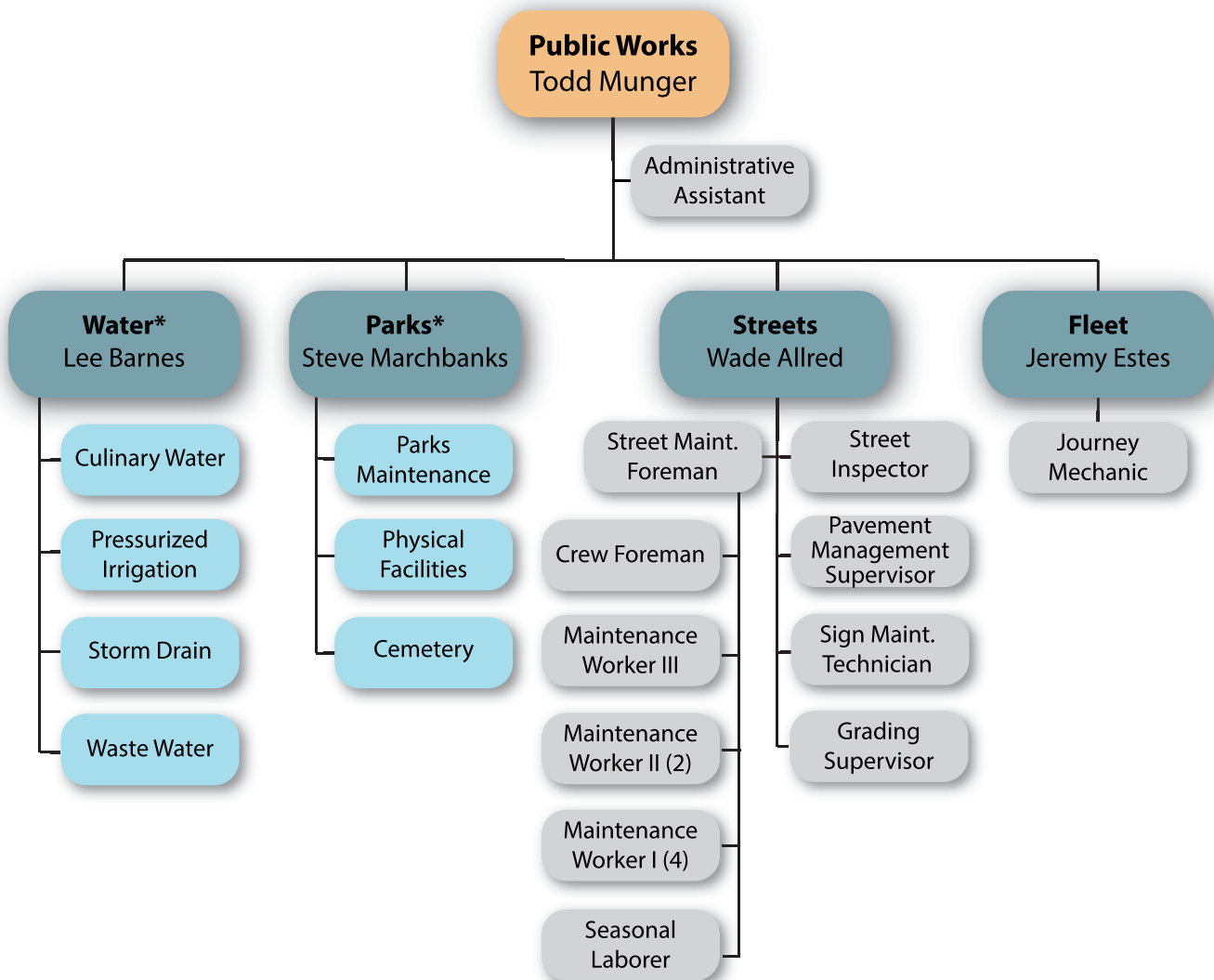
Department 58	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 381,998	\$ 384,073	\$ 391,340	\$ 398,950
11 Overtime	155	2,286	1,000	1,000
13 Employee Benefits	165,792	178,372	193,571	205,664
14 Uniforms	407	873	2,400	2,400
21 Books, Subscriptions, & Memberships	656	3,565	6,500	6,500
23 Travel & Training	4,673	3,374	6,000	6,000
24 Office Supplies	4,866	5,984	9,000	9,000
25 Fleet Fund Charges	18,000	18,000	18,000	18,000
26 Buildings & Grounds O & M	996	1,108	1,000	1,000
27 Utilities	-	7,012	2,500	2,500
28 Equipment Maintenance	1,289	1,583	1,500	1,500
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
31 Professional & Technical	-	203	203	-
33 State 1% Building Permit Fees	11,136	16,267	-	-
34 IT Fund Charges	18,000	18,000	18,000	18,000
40 Safety	46	-	-	-
41 Emergency Management	313	-	-	-
46 Miscellaneous	238	1,143	4,210	12,710
54-000 Capital Outlay	-	10,000	12,270	-
54-100 Capital Lease Payment	42,161	42,161	-	-
Total Expenditures	\$ 655,726	\$ 699,004	\$ 672,494	\$ 688,224

Fee Information

Development Services Department

Department 56	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Special event permit base	\$ 80	\$ 20	\$ 20	\$ 20
+Police service / officer (2 min) / hour	50	50	50	50
+Fire & EMS / hour	80	-	-	-
+Fire & EMS / person / hour	50	50	50	50
+ / ambulance or brush truck / event	100	100	100	100
+ / engine or tower / event	200	200	200	200
+Streets service / hour	25	25	25	25
+Parks service / hour	25	25	25	25
Building permits (established by ICBO Building Standards):				
Total valuation of \$100 - \$500	23.50	23.50	23.50	23.50
+ / \$100 increase (\$501 - \$2,000)	3.05	3.05	3.05	3.05
The first \$2,000 of the total valuation	69.25	69.25	69.25	69.25
+ / \$1,000 increase (\$2,001 - \$25,000)	14	14	14	14
The first \$25,000 of the total valuation	391.75	391.75	391.75	391.75
+ / \$1,000 increase (\$25,001 - \$50,000)	10.10	10.10	10.10	10.10
The first \$50,000 of the total valuation	643.75	643.75	643.75	643.75
+ / \$1,000 increase (\$50,001 - \$100,000)	7	7	7	7
The first \$100,000 of the total valuation	993.75	993.75	993.75	993.75
+ / \$1,000 increase (\$100,001 - \$500,000)	5.60	5.60	5.60	5.60
The first \$500,000 of the total valuation	3,233.75	3,233.75	3,233.75	3,233.75
+ / \$1,000 increase (\$500,001 - \$1,000,000)	4.75	4.75	4.75	4.75
The first \$1,000,000 of the total valuation	5,608.75	5,608.75	5,608.75	5,608.75
+ / \$1,000 increase (above \$1,000,001)	3.65	3.65	3.65	3.65
Plan review:				
Residential (as % of permit fee)	40%	40%	40%	40%
Non-residential (as % of permit fee)	65%	65%	65%	65%
+State charge (as % of permit fee)	1%	1%	1%	1%
Building inspections:				
Single family residential (/ sq. ft.)				
Main floor	91.36	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



* A complete organization chart for the Water Division is found on page 144. A complete organization chart for the Parks Division is found on page 92.

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 pages 144-153.

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.

Department Description (cont.)

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

The Fleet Division is responsible for the acquisition and maintenance of all City-owned vehicles. The Fleet Fund is an internal service fund that charges fees for each vehicle and the costs associated with maintenance of such vehicles. The revenue collected from these fees is intended to cover both the full operating and long-term capital costs of the services provided. A description of this fund is found on page 168.

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.

Department Two-Year Accomplishments

Water Division

- Completed preliminary Source Protection Plan for the Sandpit and Mitchell Hollow culinary water wells.
- Equipped both Pilgrims and Vibbert wells.
- Installed two sumps on 400 West and 200 North to resolve flooding issues in the area.

Parks Division

- Completed improved Main Street landscaping.
- Completed the remodel of the justice court and library.
- Designed and built a new infant cemetery.

Streets Division

- Upgraded all traffic signals in the City with new LEDs.
- Began the first phase of the materials handling area.
- Continued to monitor grading issues in the Micron Area Plan.

Fleet Division

- Installed GPS on the City's small vehicles.
- Developed radio communication capability between Emergency Operations Committee and Public Works.
- Increased internal support through the establishment of department/division liaisons.



Performance Measures

Water Division - Culinary Water Section

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Build a well-planned and reliable infrastructure

Department/Division Objective: Ensure a reliable infrastructure by providing excellent maintenance of the City's culinary water system.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Service connections per FTE	1,385	1,446	1,520	1,585	3,605	3,750
Total number of culinary connections	-	-	-	14,000	14,419	14,750
Total number of residential culinary connections	-	-	-	11,000	11,419	12,500

Performance Measures

Water Division - Pressurized Irrigation Section

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Build a well-planned and reliable infrastructure

Department/Division Objective: Ensure a reliable infrastructure by providing excellent maintenance of the City's pressurized irrigation system.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Service connections per FTE	-	-	-	4,800	4,806	5,000

Performance Measures

Water Division - Storm Drain Section

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Build a well-planned and reliable infrastructure

Department/Division Objective: Ensure a reliable infrastructure by providing excellent maintenance of the City's storm drain system.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent of storm drains cleaned	20%	10%	75%	20%	17%	20%
Number of SWPP permits issued	-	-	-	44	44	44
Number of active SWPP permits	-	-	-	80	85	90

Performance Measures

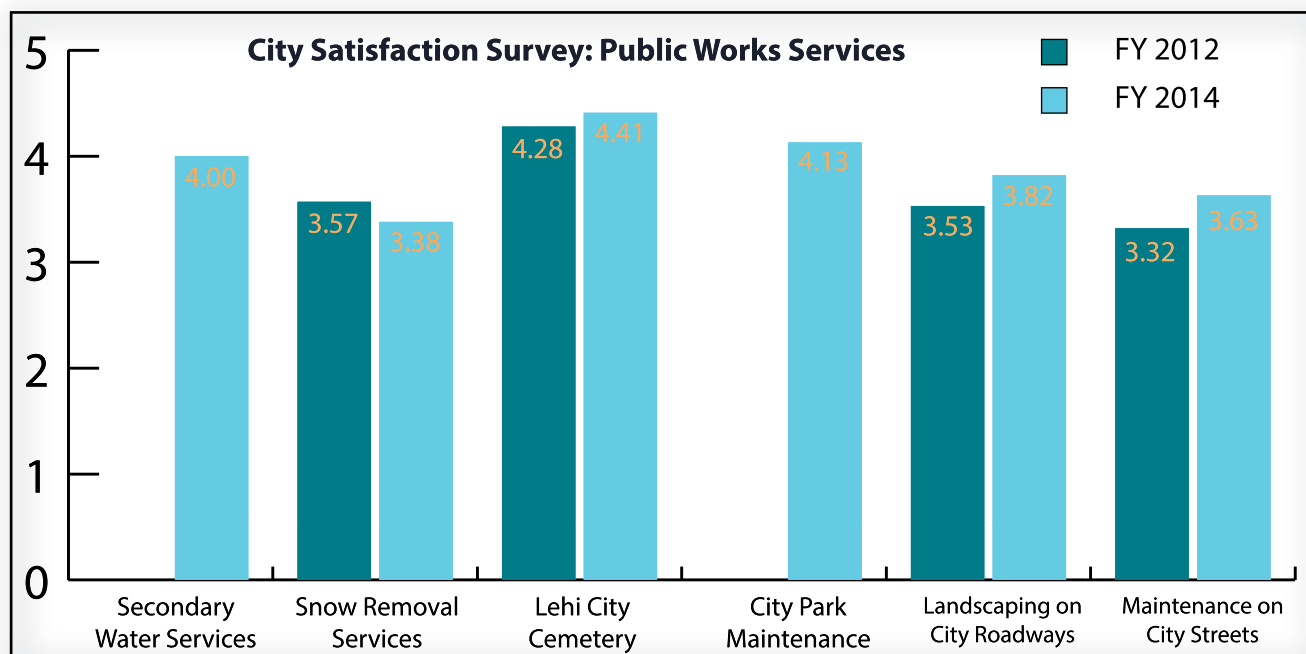
Water Division - Waste Water Section

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Build a well-planned and reliable infrastructure

Department/Division Objective: Ensure a reliable infrastructure by providing excellent maintenance of the City's waste water system.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Sewer mains cleaned (yearly)	65%	70%	67%	75%	74%	75%
Sewer backups per year	0	0	0	0	0	0
Number of service connections per FTE	-	-	-	4,800	4,812	5,000



Performance Measures

Parks Division - Parks Maintenance Section

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Maintain our valuable facilities

Department/Division Objective: Maintain our valuable facilities by ensuring that City parks and open space are maintained at the highest levels of quality and efficiency.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Building grounds hours / week	-	-	-	1.5	1.025	1.5
Large open space hours / week	-	-	-	30	29.5	30
Sports fields hours / week	-	-	-	30	27	30

Performance Measures

Parks Division - Physical Facilities Section

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Maintain our valuable facilities

Department/Division Objective: Maintain our valuable facilities by ensuring that the City's physical facilities are maintained at the highest levels of quality and efficiency.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total building square footage per FTE	-	-	-	32,500	32,500	32,500

Performance Measures

Parks Division - Cemetery Section

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Maintain our valuable facilities

Department/Division Objective: Maintain our valuable facilities by ensuring that the City's cemetery is maintained at the highest levels of quality and efficiency.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total cemetery acres maintained per FTE	10.46	16.22	16.22	16.22	17	17
Total grave sites maintained per FTE	-	-	9,592	9,592	9,678	9,700

Performance Measures

Streets Division

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Maintain our valuable facilities

Department/Division Objective: Maintain our valuable facilities by ensuring that the City's streets are maintained at the highest levels of quality and efficiency.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Lane miles maintained per FTE	31.3	32.6	32.9	33	28.14	30
Times streets swept (annually)	-	-	-	8	8	8
Percent of road maintenance completed in-house	-	-	-	70%	70%	70%

Mayor & City Council Goal: Ensure Proactive Regional Leadership

Mayor & City Council Strategy: Encourage membership & leadership in professional organizations

Department/Division Objective: Encourage membership & leadership in professional organizations by encouraging on-going training among streets employees.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Training hours completed per FTE	2.2	2.5	4.36	3	10	5

Performance Measures

Streets Division (cont.)

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Ensure the responsible use of resources

Department/Division Objective: Ensure the responsible use of resources by maintaining the City's streets at the lowest cost to taxpayers as is reasonable.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Actual FY expenditures on crack seals	-	-	-	\$75,000	\$75,000	\$75,000
Actual FY expenditures on slurry seals	-	-	-	\$100,000	\$102,000	\$100,000
Actual FY expenditures on reconstruction	-	-	-	\$120,000	\$120,000	\$120,000

Performance Measures

Fleet Division

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Maintain our valuable facilities

Department/Division Objective: Maintain our valuable facilities by focusing on preventative maintenance (PM) over corrective maintenance (CM).

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Ratio of work orders that are PM:CM	1.38:1	1.30:1	1.5:1	1.5:1	1.5:1	1.5:1

Staffing Information

Public Works Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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
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

Staffing Information (cont.)

Public Works Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
Pressurized Irrigation (55)					
Full-time:					
Pressurized Irr. Lead/Inspector	14	1.00	1.00	1.00	1.00
Pressurized Irr. Operator IV	13	1.00	1.00	-	-
Pressurized Irr. Operator III	12	1.00	1.00	1.00	1.00
PI/Culinary Operator I	10	1.00	1.00	1.00	-
Hydrant/Valve Technician	10	1.00	1.00	2.00	2.00
Blues Stakes/Hydrant Technician	10	1.00	1.00	1.00	1.00
Seasonal/Temporary:					
Water Education Specialist	-	-	-	-	0.65
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
Seasonal/Temporary:					
Water Laborer	-	-	-	-	0.65
Parks (64)					
Full-time:					
Parks/Building Manager	18	1.00	1.00	1.00	1.00
Maintenance Lead/Electrician	16	-	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	2.00	2.00
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
Pesticide Lead Worker	13	-	1.00	1.00	1.00
Electrical/HVAC Worker II	11	-	1.00	1.00	1.00
Maintenance Worker II	11	1.00	1.00	2.00	2.00
Parks Worker II	11	1.00	1.00	2.00	2.00
Maintenance Worker I	10	1.00	1.00	-	-
Cemetery Worker I	10	1.00	1.00	1.00	1.00
Parks Worker I	10	1.00	1.00	5.00	5.00
Custodian	9	-	1.00	1.00	1.00
Part-time benefited:					
Secretary	-	0.50	0.50	0.50	0.50
Custodian	-	1.00	0.50	0.50	0.50
Seasonal/Temporary:					
Laborer	-	7.50	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

Staffing Information (cont.)

Public Works Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
Pavement Mgmt. Supervisor	15	1.00	1.00	1.00	1.00
Street Inspector	14	**2.00	**2.00	1.00	1.00
Crew Foreman	13	-	-	1.00	1.00
Sign Maintenance Technician	13	1.00	1.00	1.00	1.00
Grading Supervisor	12	1.00	1.00	1.00	1.00
Street Maintenance Worker III	12	2.00	2.00	1.00	1.00
Street Maintenance Worker II	11	1.00	1.00	2.00	2.00
Street Maintenance Worker I	10	3.00	3.00	4.00	4.00
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 benefited:					
Journey Mechanic	-	0.90	0.90	1.00	1.00
Total FTEs		60.65	64.15	69.25	69.55

**Funded, but unfilled position.

Budget Information

Public Works Administration

Department 62	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 152,241	\$ 141,448	\$ 145,094	\$ 100,714
13 Employee Benefits	49,919	92,469	68,417	43,784
23 Travel & Training	1,033	2,660	2,000	3,000
24 Office Supplies	984	1,442	2,600	2,600
25 Fleet Fund Charges	4,000	4,000	4,000	4,000
26 IT Fund Charges	6,000	6,088	6,000	6,000
27 Utilities	1,292	24,747	-	-
28 Equipment Maintenance	-	-	500	500
29 Risk Management Fund Charges	1,500	1,500	1,500	1,500
31 Professional & Technical	846	3,363	2,500	2,500
45 Miscellaneous	233	540	-	-
54 Capital Outlay	-	46,680	-	-
Total Expenditures	\$ 218,048	\$ 324,937	\$ 232,611	\$ 164,598

Budget Information

Streets Division

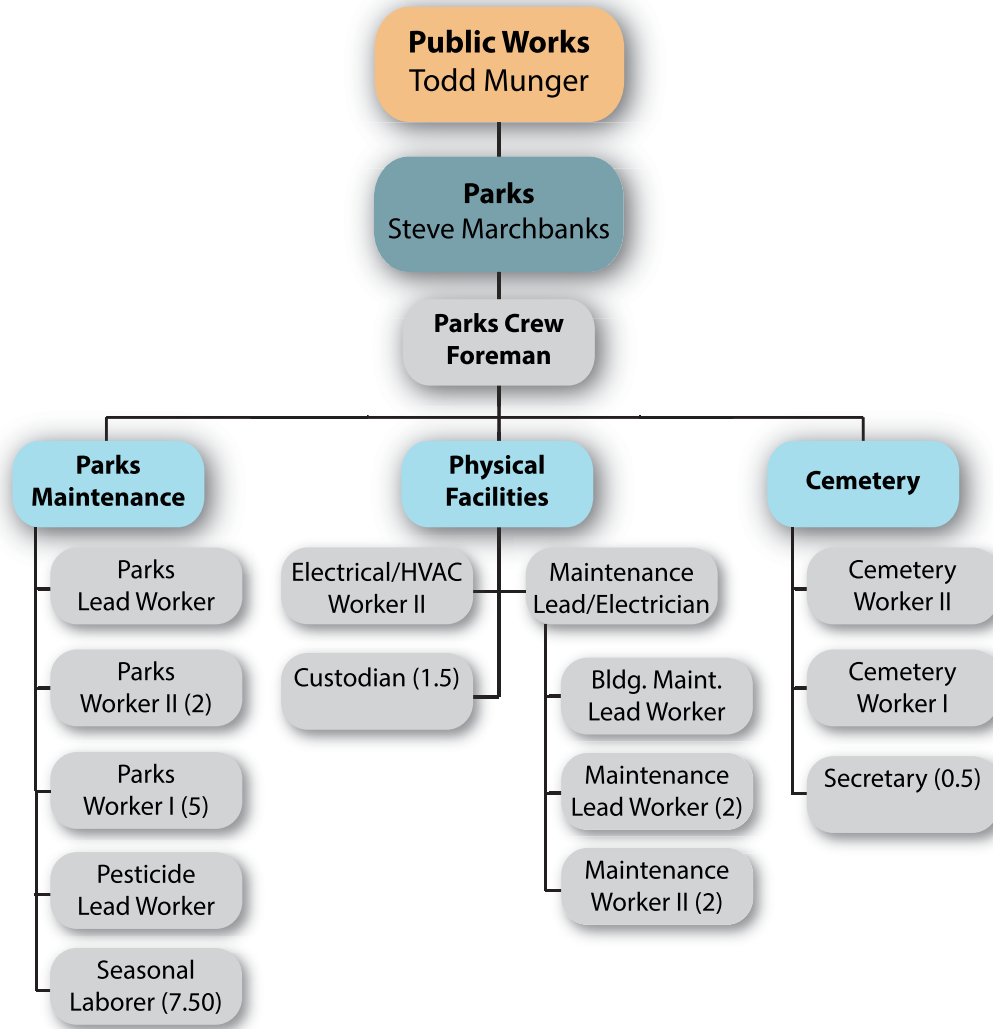
Department 61	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 550,899	\$ 565,108	\$ 570,650	\$ 583,768
11 Overtime	42,140	36,710	35,000	35,000
13 Employee Benefits	262,394	285,083	311,925	330,116
14 Uniforms	5,973	2,573	4,000	7,000
21 Books, Subscriptions, & Memberships	-	-	200	200
23 Travel & Training	6,040	11,628	6,240	12,240
24 Office Supplies	4,935	1,659	5,500	5,500
25 Fleet Fund Charges	45,000	45,000	45,000	45,000
27 Utilities	8,134	6,450	-	-
28 Equipment Maintenance	11,724	10,039	7,500	7,500
29 Risk Management Fund Charges	10,000	10,000	10,000	10,000
30 Electricity - Lehi City Power	2,304	2,165	-	-
31 Professional & Technical	3,187	13,103	12,694	12,694
32 IT Fund Charges	8,000	8,000	8,000	8,000
40 Safety	504	-	-	-
45 Department Supplies	17,140	20,617	14,922	14,922
47 Maintenance	594	-	-	-
47-010 Street Signs	24,991	20,330	-	-
47-020 Traffic Signal Maintenance	2,274	-	-	-
48 Equipment Rental Lease	6,680	400	10,000	-
49 Landfill Closure/Postclosure	324	609	2,500	2,500
Total Expenditures	\$ 1,013,237	\$ 1,039,474	\$ 1,044,131	\$ 1,074,440

Fee Information

Streets Division

Department 61	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Road cut administration	\$ 100	\$ 100	\$ 100	\$ 100
Asphalt, concrete removal and repair				
Minimum base refundable fees:				
Charge per sq. ft. for area >200 sq. ft.	-	-	10	10
Charge per sq. ft. for sidewalk	-	-	20	20
Charge per linear ft. or curb	-	-	20	20
Impact Fee:				
Residential / unit	1,435	1,435	1,435	1,435
Industrial / building sq. ft.	0.20	0.20	0.20	0.20
All other uses / building sq. ft.	0.988	0.988	0.988	0.988

Parks Division Organization Chart



Budget Information

Parks Division - Parks Maintenance Section

Department 64	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 739,611	\$ 848,483	\$ 893,420	\$ 920,223
11 Overtime	5,407	26,807	20,000	20,000
13 Employee Benefits	239,918	258,154	304,480	364,575
14 Uniforms	3,008	2,902	3,030	3,030
23 Travel & Training	3,562	3,503	5,000	5,000
24 Office Supplies	484	1,832	2,000	2,000
25 Fleet Fund Charges	25,000	25,000	25,000	25,000
26 Buildings & Grounds O&M	55,420	93,293	75,000	75,000
27 Utilities	8,043	7,008	7,500	7,500
28 Equipment Maintenance	17,084	18,151	30,000	30,000
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
30 Electricity - Lehi City Power	20,475	7,367	10,000	10,000
31 Professional & Technical	3,202	1,398	5,000	5,000
32 IT Fund Charges	6,000	6,000	6,000	6,000
38 Tree Trimming	7,132	5,889	20,000	20,000
40 Safety	2,616	-	-	-
45 Purchase of Trees	1,829	13,250	11,000	11,000
46 Miscellaneous	2,843	4,680	4,000	5,350
48 Park Maintenance	54,435	68,686	75,000	75,000
54 Capital Outlay	115,962	111,938	-	8,000
Total Expenditures	\$ 1,317,031	\$ 1,509,341	\$ 1,501,430	\$ 1,597,678

Fee Information

Parks Division - Parks Maintenance Section

Department 64	Approved FY 2012		Approved FY 2013		Approved FY 2014		Approved FY 2015	
Pavilion Reservation:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Allred Park / full day	\$ 80	\$ 55	\$ 80	\$ 55	\$ 80	\$ 55	\$ 80	\$ 55
Allred Park / half day	55	40	55	40	55	40	55	40
Bandwagon Park East / full day	55	40	55	40	55	40	55	40
Bandwagon Park East / half day	40	25	40	25	40	25	40	25
Bandwagon Park West / full day	55	40	55	40	55	40	55	40
Bandwagon Park West / half day	40	25	40	25	40	25	40	25
Outdoor Pool Park / full day	80	55	80	55	80	55	80	55
Outdoor Pool Park / half day	55	40	55	40	55	40	55	40
Wines Park #1 / full day	80	55	80	55	80	55	80	55
Wines Park #1 / half day	55	40	55	40	55	40	55	40
Wines Park #2 / full day	80	55	80	55	80	55	80	55
Wines Park #2 / half day	55	40	55	40	55	40	55	40
Wines Park #3 / full day	55	40	55	40	55	40	55	40
Wines Park #3 / half day	40	25	40	25	40	25	40	25
Wines Park #4 / full day	55	40	55	40	55	40	55	40
Wines Park #4 / half day	40	25	40	25	40	25	40	25
Olympic Park / full day	80	55	80	55	80	55	80	55

Fee Information (cont.)

Parks Division - Parks Maintenance Section

Department 64	Approved FY 2012		Approved FY 2013		Approved FY 2014		Approved FY 2015	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Pavilion Reservation:								
Olympic Park / half day	\$ 55	\$ 40	\$ 55	\$ 40	\$ 55	\$ 40	\$ 55	\$ 40
Special events maintenance fee / hour	-	-	150	125	150	125	150	125
Stage Rental:								
First day		-		-		-		1,000
/ day after first day		-		-		-		750
Impact Fee:								
Residential / dwelling unit		2,600		2,600		2,600		2,600
Multi-family / dwelling unit		2,170		2,170		2,170		2,170

Budget Information

Parks Division - Physical Facilities Section

Department 51	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 219,633	\$ 172,725	\$ 155,645	\$ 160,000
11 Overtime	6,608	11,333	-	-
13 Employee Benefits	70,643	83,200	72,648	80,000
14 Uniforms	2,371	2,611	2,400	3,400
24 Office Supplies	346	1,870	1,500	1,500
25 Fleet Fund Charges	10,000	10,000	10,000	10,000
26 Buildings & Grounds O&M	127,241	137,414	125,000	125,000
27 Utilities	3,677	3,401	3,500	3,500
28 Equipment Maintenance	7,654	7,771	13,000	13,000
32 Risk Management Fund Charges	2,500	2,499	2,500	2,500
45 Building Beautification Expense	9,102	10,601	10,000	15,000
46 Miscellaneous	1,691	1,456	2,500	5,000
54 Capital Outlay	26,450	13,366	-	11,000
Total Expenditures	\$ 487,916	\$ 458,247	\$ 398,693	\$ 429,900

Budget Information

Parks Division - Cemetery Section

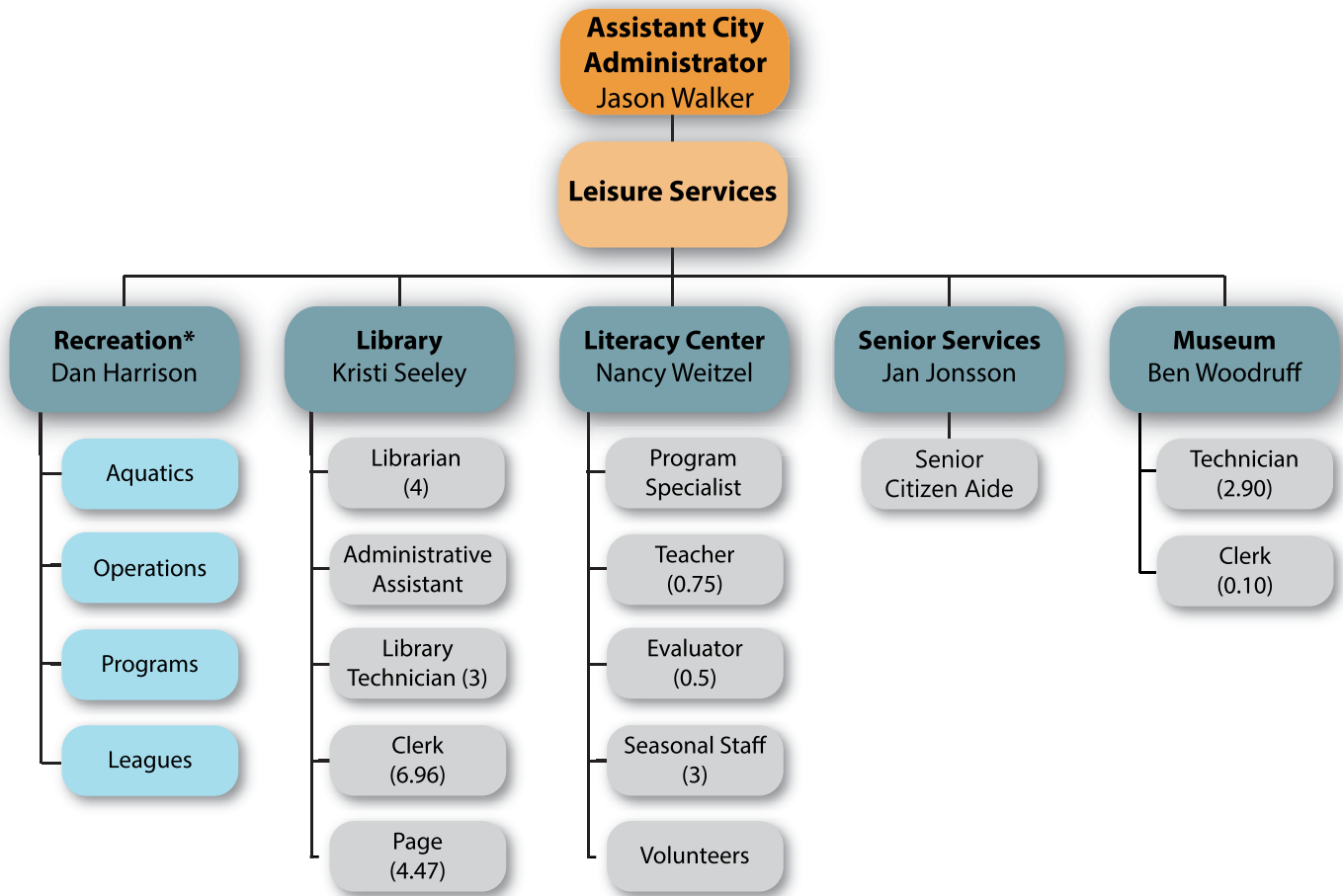
Department 76	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 88,693	\$ 122,629	\$ 167,419	\$ 171,046
11 Overtime	5,801	2,706	3,500	3,500
13 Employee Benefits	37,178	60,385	96,722	92,201
14 Uniforms	981	1,372	1,000	1,000
21 Newspaper Expense	-	-	357	357
24 Office Supplies	827	1,712	500	500
25 Fleet Fund Charges	10,000	10,000	10,000	10,000
26 Cemetery Maintenance	18,359	25,934	16,000	16,000
27 Utilities	7,198	5,061	6,200	6,200
28 Equipment Maintenance	15,986	10,187	16,000	16,000
29 Risk Management Fund Charges	2,000	2,000	2,000	2,000
30 Electricity - Lehi City Power	1,174	1,906	500	500
31 Professional & Technical	4,566	1,976	5,000	5,000
32 IT Fund Charges	4,000	4,000	4,000	4,000
40 Safety	1,359	-	-	-
45 Purchase of Trees	542	719	1,000	1,000
46 Miscellaneous	4,156	1,055	5,000	5,000
54 Capital Outlay	41,659	40,268	-	8,000
Total Expenditures	\$ 244,479	\$ 291,910	\$ 335,198	\$ 342,304

Fee Information

Parks Division - Cemetery Section

Department 76	Approved FY 2012		Approved FY 2013		Approved FY 2014		Approved FY 2015	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Spaces	\$ 900	\$ 450	\$1,100	\$ 550	\$1,100	\$ 550	\$1,100	\$ 550
Headstone setting	35	35	35	35	35	35	35	35
Interment:								
Adult	500	250	700	350	700	350	700	350
Infant	300	200	300	250	300	200	300	200
Cremation	300	200	300	200	300	200	300	200
+ on Saturdays and Holidays		250		250		250		250
Perpetual care spaces (all 8-space lots sold before 1950)		425		425		425		425
Title/Certificate transfer		25		50		50		50
Disinterment:								
With a standard vault		800		800		1,000		1,000
Without a vault		1,200		1,200		1,400		1,400
With an air-sealed vault		1,200		1,200		1,400		1,400

Leisure Services



*A complete organization chart for the Recreation Division is found on page 134.

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 134-142 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.

Department Description (cont.)

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 163.

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.

Department Two-Year Accomplishments

Recreation Division

- Completed renovation of the outdoor pool.
- Completed annual renovation of the Legacy Center.
- Added a UV system to the hot tub.

Library Division

- Separated the library Sirsi software/database from Eagle Mountain.
- Added a new interior check-in unit.
- Updated Library Board and Comer Trust Fund by-laws.

Literacy Center Division

- Presented 96 Presidential Awards for Volunteerism.
- 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.

Senior Services Division

- Remodeled Senior Center entrance.
- 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.

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

Recreation Division

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide quality leisure services

Department/Division Objective: Ensure that Lehi City residents and non-residents are taking advantage of the recreation programs Lehi City offers.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total admittance into Legacy Center	393,265	412,072	424,888	430,000	401,590	410,000
Total pass holders	-	-	-	15,000	15,115	15,200
Total memberships	-	-	-	4,000	4,300	4,500
Percent of population who visited Legacy Center	-	-	-	>90%	90.2%	>90%

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Encourage a highly motivated and well-trained workforce

Department/Division Objective: Focus on minimizing turnover of part-time staff.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent of turnover for part-time staff	-	-	-	<20%	17%	<20%

Performance Measures

Library Division

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide quality leisure services

Department/Division Objective: Ensure that library patrons have access to the highest quantity and quality of materials as reasonably possible.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total holdings per capita	2.12	2.10	2.27	2.41	2.33	2.40
Number of E-holdings	-	-	-	2,500	2,389	3,000
Number of E-checkouts	-	-	-	30,000	32,213	35,000
Circulation rate per patron	-	-	-	10	14	15



Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide quality leisure services

Department/Division Objective: Increase the overall education of Lehi children by focusing on increased attendance at Literacy Center programs.

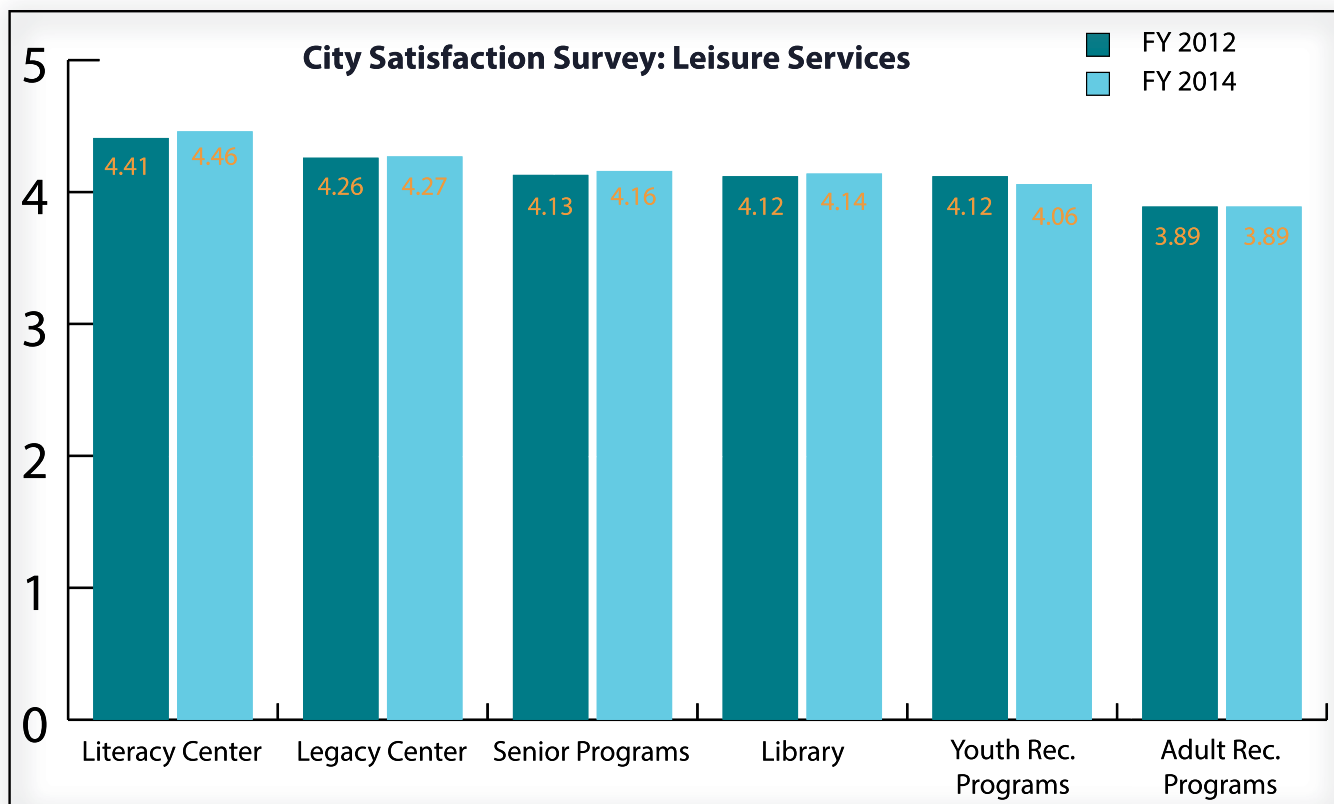
Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total literacy center participants	-	-	-	4,000	4,017	4,000
Total math lab participants	-	-	-	1,400	1,456	1,400

Mayor & City Council Goal: Promote Community Involvement

Mayor & City Council Strategy: Provide meaningful service opportunities and celebrate volunteer efforts

Department/Division Objective: Focus on providing and recognizing volunteer efforts at the Literacy Center.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total literacy center volunteer hours	-	-	-	5,000	4,944	5,000
Total math lab volunteer hours	-	-	-	1,500	1,456	1,500
Total Presidential Awards for Volunteerism awarded	-	-	-	100	96	100



Performance Measures

Senior Services Division

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide quality leisure services

Department/Division Objective: Provide excellent senior services to the residents of Lehi City.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Average attendance per day	35	36	32	35	30	35
Lunches served per FTE	5,432	3,996	5,187	4,250	3,731	4,000

Performance Measures

Museum Division

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide quality leisure services

Department/Division Objective: Provide the residents of Lehi City and surrounding communities with entertaining, educational experiences focusing on natural and state history.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total school tours	25	23	23	21	26	25
Total small events/workshops	-	-	-	20	22	25

Mayor & City Council Goal: Promote Community Involvement

Mayor & City Council Strategy: Hold diverse public events

Department/Division Objective: Provide entertaining special events focusing on science and history.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total number of public events	-	-	-	25	26	25
Attendance at Pirate Night at the Museum	-	-	-	250	260	300
Attendance at Night at the Museum	-	-	-	500	512	550



Staffing Information

Leisure Services Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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	1.00
Assistant Aquatics Supervisor	11	1.00	1.00	1.00	1.00
Aquatics Maintenance Manager	5	-	-	1.00	1.00
Head of Registration	5	-	-	1.00	1.00
Part-time Non-benefited:					
Membership Secretary	-	0.78	0.78	0.91	0.91
Administrative Assistant	-	0.49	0.49	0.55	0.55
Fitness Director	-	0.31	0.31	0.03	0.03
Fitness Instructor	-	2.60	2.60	2.07	2.07
Kids Fitness Instructor Assistant	-	0.19	0.19	0.23	0.23
Slim to win	-	-	-	0.09	0.09
LC Pool Maintenance	-	1.12	1.12	2.05	2.05
LC Assistant Pool Manager	-	2.71	2.71	3.05	3.05
LC Lifeguard Head	-	2.58	2.58	2.60	2.60
LC Lifeguard	-	14.15	14.15	14.15	14.15
USA Head Swim Coach	-	0.11	0.11	0.32	0.32
USA Swim Coach	-	0.31	0.31	0.08	0.08
Head Swim Coach	-	0.08	0.08	0.06	0.06
Swim Coach	-	0.35	0.35	0.42	0.42
WSI Coordinator	-	0.12	0.12	0.02	0.02
WSI (Swim Lesson Instructor)	-	1.66	1.66	1.73	1.73
Private Swim Lesson Instructor	-	0.28	0.28	0.03	0.03
Building Manager	-	1.24	1.24	1.32	1.32
Center Court Manager	-	0.83	0.83	0.08	0.08
Center Court Personnel	-	3.22	3.22	3.19	3.19
Outdoor Concession Manager	-	0.32	0.32	0.24	0.24
Outdoor Concession Site Supvr.	-	0.20	0.20	0.35	0.35
Outdoor Concessions	-	0.54	0.54	0.68	1.68
Front Desk Head Manager	-	0.49	0.49	0.54	0.54
Front Desk Manager	-	2.67	2.67	3.10	3.10
Front Desk Staff	-	5.33	5.33	5.10	5.10
Preschool Head	-	0.52	0.52	0.48	0.48
Preschool Aid	-	0.47	0.47	0.55	0.55
Preschool Assistant	-	0.48	0.48	-	-
Day Care Manager	-	0.32	0.32	0.39	0.39
Day Care Staff	-	1.14	1.14	1.08	1.08
Program Coordinator	-	0.90	0.90	0.78	0.78

Staffing Information (cont.)

Leisure Services Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
Head Cheer	-	0.03	0.03	0.02	0.02
Cheer Instructor	-	0.20	0.20	0.09	0.09
Head Dance	-	0.09	0.09	0.16	0.16
Dance Instructor	-	0.32	0.32	0.29	0.29
Other Instructors	-	0.01	0.01	0.06	0.06
Martial Arts	-	0.13	0.13	-	-
Registration Manager	-	0.86	0.86	1.00	1.00
Registration Staff	-	2.08	2.08	2.39	2.39
Rock Wall Attendant	-	0.43	0.43	0.45	0.45
Itty Bitty	-	0.21	0.21	0.50	0.50
League Supervisor	-	0.94	0.94	2.05	2.05
Official	-	-	-	3.05	3.05
Scorekeeper	-	-	-	1.18	1.18
Site Supervisor	-	-	-	1.18	1.18
Gymnastic Head Instructor	-	0.71	0.71	0.73	0.73
Gymnastic Instructor	-	4.69	4.69	3.90	3.90
Gymnastic Instructor Aid	-	0.61	0.61	1.11	1.11
Private Gymnastic Instructor	-	-	-	0.02	0.02
Gymnastic Trade Supervisor	-	0.23	0.23	0.27	0.27
Gymnastic Trade Head Supervisor	-	0.19	0.19	0.15	0.15
OD Pool Maintenance	-	0.27	0.27	0.28	0.28
OD Pool Manager	-	0.29	0.29	0.54	0.54
OD Pool Cashier	-	0.46	0.46	0.42	0.42
OD Lifeguard	-	2.70	2.70	2.96	2.96
OD Swim Coach	-	0.12	0.12	0.08	0.08
Library Division (74)					
Full-time:					
Library Director	20	1.00	1.00	1.00	1.00
Librarian	12	0.90	4.00	4.00	4.00
Administrative Assistant	9	0.90	1.00	1.00	1.00
Library Technician	7	6.00	3.00	3.00	3.00
Part-time Non-benefited:					
Clerk	-	6.15	6.96	6.96	6.96
Page	-	3.35	4.47	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	1.00
Part-time Non-benefited:					
Teacher	-	0.75	0.75	0.75	0.75
Evaluator	-	0.50	0.50	0.50	0.50
Seasonal/Temporary:					
Staff	-	3.00	3.00	3.00	3.00

Staffing Information (cont.)

Leisure Services Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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	-	3.00	3.00	2.90	2.90
Clerk	-	0.10	0.10	0.10	0.10
Total FTEs		98.63	100.76	110.73	111.73

Budget Information

Library Division

Department 74	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 445,654	\$ 477,031	\$ 542,239	\$ 575,231
11 Overtime	328	-	-	-
13 Employee Benefits	137,851	171,683	204,656	215,971
20 Video Collection Expense	11,119	-	-	-
21 Books	181,164	133,475	175,000	175,000
22 Subscriptions	6,209	6,023	10,000	10,000
23 Travel & Training	610	1,544	7,000	7,000
24 Office Supplies	38,657	20,700	20,000	20,000
25 Equipment Maintenance	1,409	23,223	27,500	27,500
26 Buildings & Grounds O & M	894	2,687	1,000	1,000
27 Utilities	4,795	5,307	10,000	10,000
28 Story Hour Expense	7,112	6,658	7,500	7,500
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
30 Electricity - Lehi City Power	11,641	11,789	18,000	18,000
31 Professional & Technical	1,154	551	5,000	5,000
34 Collections	1,628	2,081	2,000	2,000
36 IT Fund Charges	50,000	50,000	50,000	50,000
45 Miscellaneous	2,384	7,278	8,000	10,330
54 Capital Outlay	55,413	32,037	-	13,000
Total Expenditures	\$ 963,101	\$ 957,067	\$ 1,092,895	\$ 1,152,532

Fee Information

Library Division

Department 74	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
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	3	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	5
Internet use:				
Resident	Free	Free	Free	Free
Non-resident / hour	1	1	1	1
Fines:				
Overdue book / day / book	0.10	0.10	0.10	0.10
Inter-library loan overdue book / day / book	1	1	1	1
Overdue video / day / video	1	1	1	1
Extreme overdue fine (60 days) / item	5	5	-	-
Collections	-	10	10	10
Minor damage (in some cases / page)	1 - 10	1 - 10	1 - 10	1 - 10
Major Damage (not repairable)	(Prorated cost of material is charged)			

Budget Information

Literacy Center Division

Department 75	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 108,710	\$ 116,124	\$ 190,706	\$ 204,962
13 Employee Benefits	20,806	22,809	38,455	56,801
22 Books, Subscriptions, & Memberships	280	887	500	500
23 Travel & Training	-	100	1,000	1,000
24 Office Supplies	5,189	5,491	3,500	3,500
27 Utilities	-	-	1,000	1,000
28 Equipment Maintenance	240	857	750	750
31 Professional & Technical	1,241	1,998	2,500	2,500
45 Miscellaneous	1,619	1,596	1,000	1,000
54 Capital Outlay	2,000	-	-	-
Total Expenditures	\$ 140,085	\$ 149,862	\$ 239,411	\$ 272,013

Budget Information

Senior Services Division

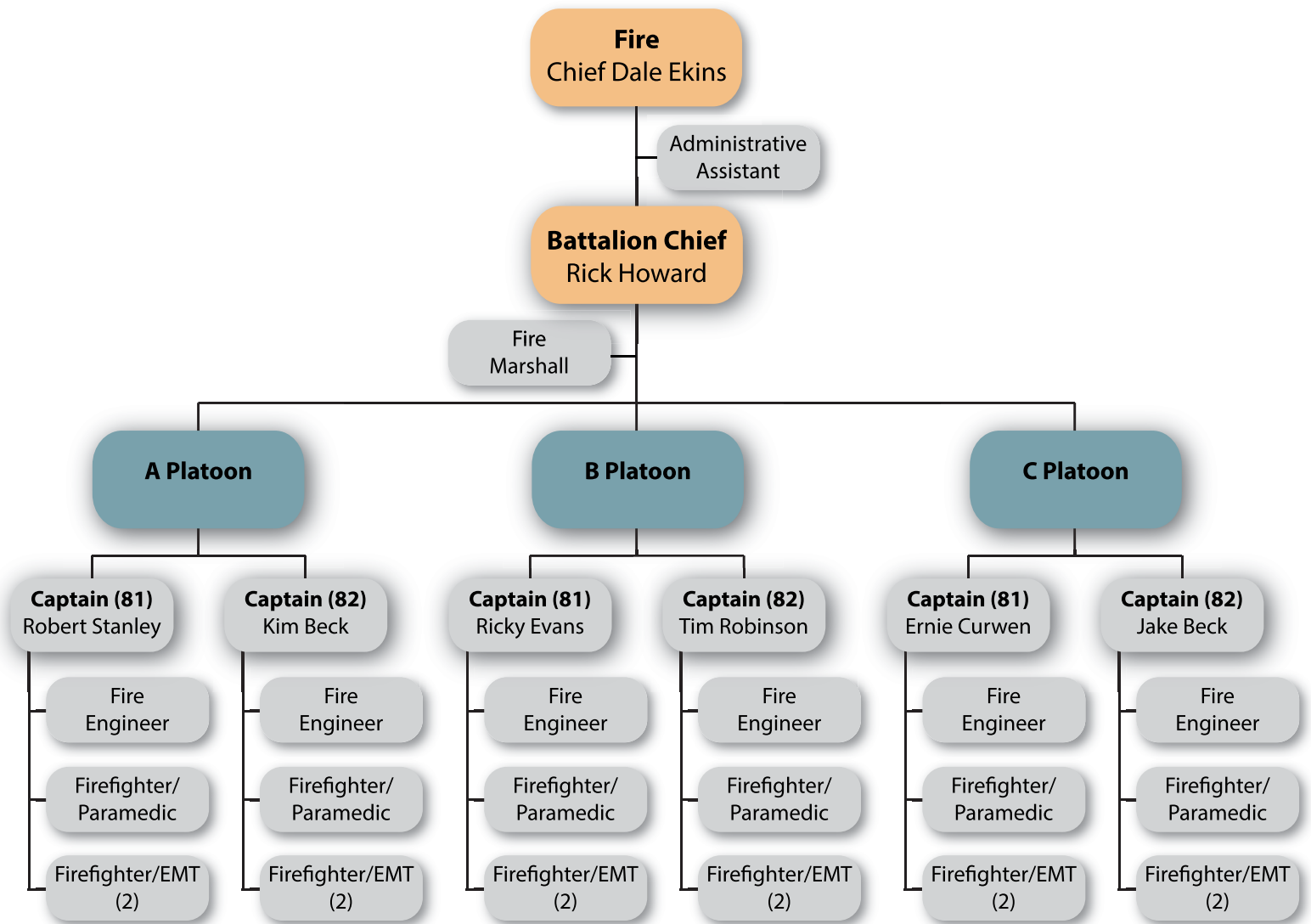
Department 68	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 81,572	\$ 83,014	\$ 90,730	\$ 90,102
13 Employee Benefits	19,558	21,234	28,982	30,658
23 Travel & Training	1,270	735	1,000	1,000
24 Office Supplies	2,753	1,670	1,500	1,500
26 Buildings & Grounds O & M	1,492	628	2,500	2,500
27 Utilities	335	-	2,000	2,000
30 Electricity - Lehi City Power	-	-	6,500	6,500
31 Professional & Technical	859	151	1,650	1,650
38 Meal Management	20,088	20,225	23,000	23,000
45 Miscellaneous	-	-	-	7,000
54 Capital Outlay	-	-	-	8,500
Total Expenditures	\$ 127,927	\$ 127,657	\$ 157,862	\$ 174,410

Fee Information

Senior Services Division

Department 68	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Lunch (established by Mountainland Association of Govts.):				
Over 60 (suggested donation)	\$ 2	\$ 2	\$ 2	\$ 3
+ salad	0.25	0.25	0.25	0.25
+ case of 24 Ensure	20	20	20	20
Under 60	4.90	4.90	4.90	4.90
+ salad	0.75	0.75	0.75	0.75
Facility rental:				
Small room rental	-	25	25	25
Over 60 / hour (birthday or anniversary)	25	25	25	25
Other / hour	50	50	50	50
Non-resident / hour	60	60	60	60
+ deposit	500	500	500	500

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.

Department Accomplishments

- Developed a new firefighter preceptor program.
- Deployed multiple medical resources on wild land fires throughout Utah and Idaho.
- Provided education to multiple fire departments and firefighters in statewide May Day training and Positive Pressure Attack.

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide excellent public safety services.

Department/Division Objective: Provide quality fire and EMS services through efficient response times, proactive preventative maintenance, and quality public education.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total Calls	2,050	2,062	2,232	2,250	2,200	2,250
Average Fire/EMS response time (in minutes)	-	-	-	-	8:06	8:00
Average "out of chute" time (in minutes)	-	-	-	-	1:49	1:45
Total Fire Inspections	562	618	570	600	732	700
ISO Rating (updated annually)	5	5	5	5	5	5
Total class hours of public education (scouts, school, etc.)	-	-	-	-	247	250
Resident satisfaction with Fire Services (mean score)	-	4.51	-	4.50	4.52	-

Mayor & City Council Goal: Promote Community Involvement

Mayor & City Council Strategy: Provide meaningful service opportunities.

Department/Division Objective: Train and utilize CERT volunteers to properly assist with City functions.

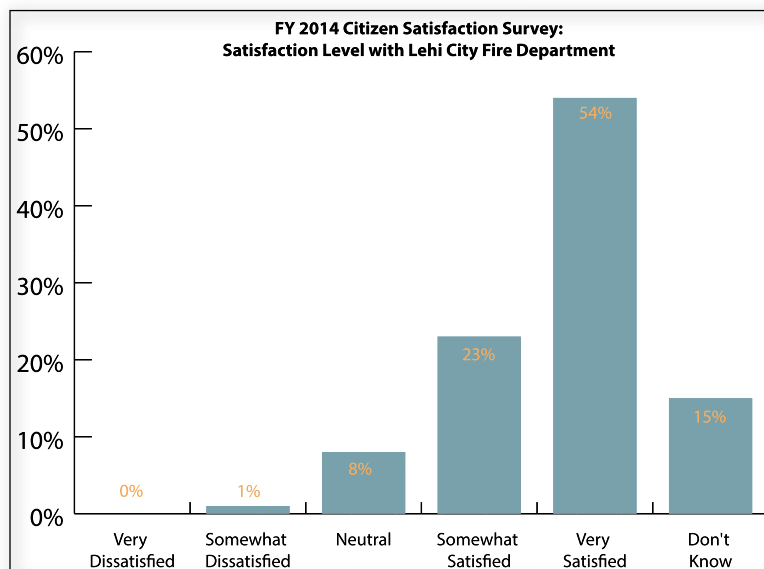
Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total CERT Volunteer Hours	-	-	-	-	3,517.05	3,750

Mayor & City Council Goal: Maintain a Sustainable Budget

Mayor & City Council Strategy: Encourage a highly motivated and well-trained municipal workforce.

Department/Division Objective: Encourage firefighters to maintain and progress in their knowledge and training.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total Firefighter Training Hours	5,860	1,076	1,093	1,100	5,459.5	5,500



Staffing Information

Fire

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
Full-Time:					
Fire Chief	23	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	5.00	6.00
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	42.35	43.35

Budget Information

Fire

Department 55	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 1,978,677	\$ 2,063,006	\$ 2,334,778	\$ 2,403,777
11 Overtime	63,511	93,001	60,000	60,000
13 Employee Benefits	766,262	824,589	966,238	1,054,319
14 Uniforms	33,395	34,667	48,430	48,430
21 Books, Subscriptions, Memberships	7,814	8,100	6,000	6,000
23 Travel & Training	31,455	44,813	38,110	38,110
24 Office Supplies	13,860	7,117	19,200	19,200
25 Fleet Fund Charges	100,000	100,000	100,000	100,000
26 Buildings & Grounds O&M	33,887	18,925	12,675	12,675
27 Utilities	30,194	34,429	32,000	32,000
29 Equipment Maintenance	58,095	78,614	50,000	50,000
30 Electricity - Lehi City Power	14,224	13,852	19,000	19,000
31 Professional & Technical	54,755	58,191	70,200	70,200
32 IT Fund Charges	10,000	20,000	20,000	20,000
33 Risk Mgmt Fund Charges	10,000	9,999	10,000	10,000
36 Education	16,958	17,720	20,000	20,000
41 First Aid Supplies	45,982	36,771	35,950	35,950
46 Miscellaneous	27,170	43,243	25,830	23,678
54 Capital Outlay	84,978	147,400	28,450	-
Total Expenditures	\$3,381,217	\$ 3,654,437	\$ 3,896,861	\$ 4,023,339

Budget Information

Emergency Management

Department 55	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
23 Travel & Training	\$ 990	\$ 500	\$ 3,500	\$ 3,500
24 Office Supplies	125	1,488	500	500
31 Professional & Technical	961	2,837	10,000	10,000
33 Miscellaneous	2,324	7,478	1,000	1,000
54 Capital Outlay	5,800	-	-	8,255
Total Expenditures	\$ 10,200	\$ 12,303	\$ 15,000	\$ 23,255

Fee Information

Fire

Department 55	Actual FY 2012	Actual FY 2013	Approved FY 2014	Approved FY 2015
Ambulance: (Est. by UT Bureau of Emerg. Medical Services)				
Basic Ground Ambulance / transport	\$ 569	\$ 594	\$ 615	\$ 655
Intermediate Ground Ambulance / trans.	752	785	813	865
Paramedic Ground Ambulance / transport	1,100	1,148	1,189	1,265
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	225	225	225
Waiting time (per quarter hour)	--	22.05	22.05	22.05
False Alarm:				
Fire/Smoke/CO2 (if >3 / yr. at bus.) / alarm	150	150	150	150
Fire/Smoke/CO2 (if >3 / yr. at res.) / alarm	50	50	50	50
Impact Fee:				
Residential / unit	375	576	576	576
Non-Residential / building sq. ft.	0.160	0.246	0.246	0.246
Annual Operational Permits:				
Single Use Permit:				
Agricultural Burn Permit	10	10	10	10
Fireworks Display (ground)	125	125	125	125
Aerial Fireworks Display:				
< 250 devices	140	140	140	140
> 250 devices	215	215	215	215
Pyrotechnics (other)	110	110	110	110
Candles and open flames	60	60	60	60
Carnivals:				
< 10 attractions	60	60	60	60
> 10 attractions	100	100	100	100
Tent:				
200 - 2000 sq. ft.	60	60	60	60
> 2000 sq. ft.	100	100	100	100
Canopy:				
400 - 2000 sq. ft.	60	60	60	60
> 2000 sq. ft.	100	100	100	100

Fee Information (cont.)

Fire

Department 55	Actual FY 2012	Actual FY 2013	Approved FY 2014	Approved FY 2015
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
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

Fee Information (cont.)

Fire

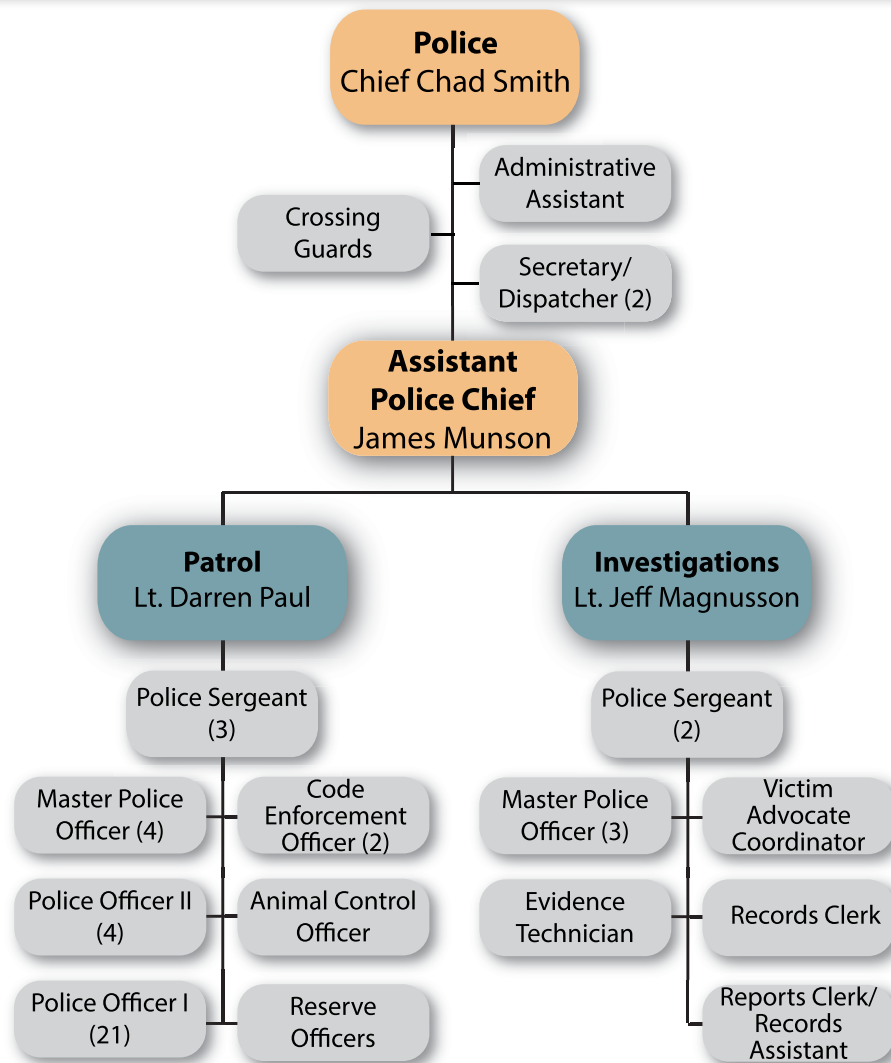
Department 55	Actual FY 2012	Actual FY 2013	Approved FY 2014	Approved FY 2015
Automatic Fire Sprinkler System Remodel or Tenant Finish:				
Plan Review:				
< 5 heads	\$ 65	\$ 65	\$ 65	\$ 65
5 - 50 heads	125	125	125	125
> 50 heads	150	150	150	150
+ / head	0.50	0.50	0.50	0.50
Acceptance Testing:				
Hydrostatic (2 hour maximum)	60	60	60	60
Acceptance (2 hour maximum)	60	60	60	60
Fire Alarm Systems:				
Plan Review:				
New System	115	115	115	115
Remodel	65	65	65	65
Additional Floors	60	60	60	60
Acceptance (2 hour maximum)	60	60	60	60
Commercial Hood Systems:				
Plan Review / hood	115	115	115	115
Acceptance (2 hour maximum)	60	60	60	60
Fire Hydrant Installation and Testing:				
Underground Flush	60	60	60	60
Acceptance Testing	60	60	60	60
Fire Hydrant Single Usage	110	110	110	110
Fire Hydrant Multi Usage	100	100	100	100
Fire Hydrant Flow Test	60	60	60	60
LPG and Hazardous Materials:				
LPG Storage Tanks and Gas Systems:				
Plan Review	50	50	50	50
< 500 gallons (private use)	140	140	140	140
< 500 gallons (retail use)	140	140	140	140
> 500 gallons (private use)	165	165	165	165
> 500 gallons (retail use)	215	215	215	215
> 2000 gallons (plans)	215	215	215	215
> 4000 gallons (plans)	265	265	265	265
Hazardous Materials Storage Annual Permit:				
Minimal Storage	80	80	80	80
Haz Mat Storage	165	165	165	165
Haz Mat Dispensing	215	215	215	215
Manufacturing	265	265	265	265
Haz Mat Production	265	265	265	265
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

Fee Information (cont.)

Fire

Department 55	Actual FY 2012	Actual FY 2013	Approved FY 2014	Approved FY 2015
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 with no Permit)			
Open Burning: (for violations only)				
Type 1 Equipment / hour	230	230	230	230
Type 2 Equipment / hour	150	150	150	150
Type 6 Equipment / hour	120	120	120	120
Fire Chief or Marshal / day	95	95	95	95
EMT-Paramedic / hour	25	25	25	25
EMT-Intermediate / hour	22	22	22	22
Community Emergency Response Team Training				
Resident		35	35	35
Nonresidents		40	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

Department Two-Year Accomplishments

- Facilitated active shooter training at all schools within Lehi.
- Obtained and developed the Lehi PD/Lehi City range at the FARM training facility.
- Hired two new officers and trained two officers in commercial enforcement.

Performance Measures

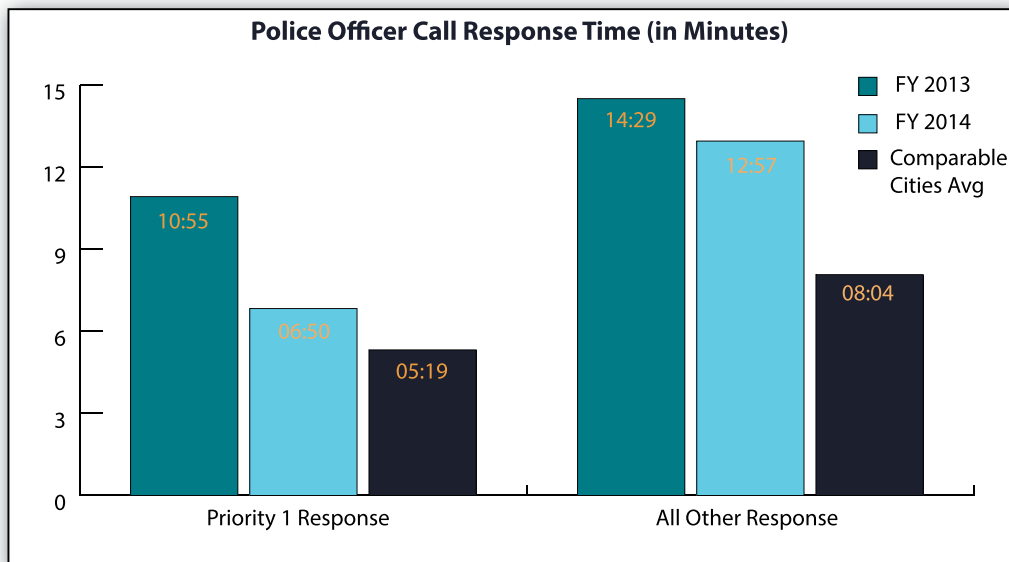
Police

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide excellent public safety services.

Department/Division Objective: Maintain a low crime rate compared to other Utah cities and improve community safety through traffic enforcement and crime prevention.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total Estimated Crime Index	-	-	756	-	849	800
Crimes per 1,000 Population	-	-	17.51	16.00	16.59	16.00
Average Response Time - Priority 1 (in minutes)	-	-	10:55	07:00	06:50	06:00
Average Response Time - Excluding Priority 1 (in minutes)	-	-	14:29	13:00	12:57	10:00
Resident satisfaction with crime prevention. (mean score)	-	4.14	-	4.25	4.16	-
Resident satisfaction with traffic enforcement. (mean score)	-	3.99	-	4.15	4.06	-
Resident feels safe in their neighborhood. (mean score)	-	4.45	-	4.50	4.50	-
Resident feels safe having their children walk to school. (mean score)	-	4.00	-	4.15	3.79	-



Comparable Cities refers to 10 cities across the State of Utah with similar services, resources, budget, and demographics as Lehi City.

Performance Measures

Patrol Division

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide excellent public safety services.

Department/Division Objective: Ensure safety through proactive prevention and enforcement of the law and efficient response to calls.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Proactive Community Policing Hours	-	-	-	-	132	150
Alcohol compliance checks resulting in citations (%).	-	-	-	-	4.2%	5.0%
Arrests attributed to K-9 dogs (drug sniff, evidence search)	-	-	-	-	52	60
Code Compliance Cases Resolved (%)	-	-	-	-	91.0%	95.0%
Animal Control Cases Resulting in Citation (%)	-	-	-	-	5.0%	10%

Performance Measures

Investigations Division

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Provide excellent public safety services.

Department/Division Objective: Deliver professional and thorough enforcement of the law.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Total assigned cases investigated (%).	-	-	-	-	83%	90%
Cases not investigated due to lack of resources (%).	-	-	-	-	17%	10%
Detective Initiated Cases	-	-	-	-	35%	35%
Victims serviced by the Victim Assistance Program.	-	-	-	-	347	350



Staffing Information

Police

Staffing Information	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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	7.00	7.00
Police Officer II	14	3.00	3.00	4.00	4.00
Police Officer I	13	17.00	17.00	20.00	21.00
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	2.00	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	47.00	50.00	51.00

Budget Information

Police

Department 54	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 2,355,771	\$ 2,481,169	\$ 2,593,854	\$ 2,635,984
11 Overtime	241,820	348,507	277,000	277,000
12 Crossing Guard Expense	134,244	135,248	115,000	135,000
13 Employee Benefits	1,297,942	1,430,990	1,569,964	1,728,270
14 Clothing Allowance	49,993	50,176	55,000	55,000
16 Tactical Equipment	12,870	17,420	14,000	14,000
21 Books, Subscriptions, Memberships	4,111	1,531	4,338	4,338
23 Travel & Training	43,141	36,266	25,000	30,000
24 Office Supplies	21,670	25,558	25,000	25,000
25 Fleet Fund Charges	250,000	250,000	250,000	250,000
26 Buildings & Grounds O&M	5,881	5,848	5,000	5,000
27 Utilities	42,514	38,568	75,000	75,000
28 Equipment Maintenance	36,861	35,000	35,000	40,000
29 Miscellaneous Supplies	9,187	9,367	8,000	21,390
30 Electricity - Lehi City Power	8,206	8,540	20,000	20,000
31 Professional & Technical	26,691	29,742	27,628	45,000
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
46 K9 Supplies	5,900	5,729	5,000	10,000

Budget Information (cont.)

Police

Department 54	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
47 Firearms & Supplies	\$ 31,926	\$ 30,858	\$ 32,000	\$ 44,000
48 Miscellaneous	3,662	14,879	25,000	25,000
54 Capital Outlay	84,450	42,276	100,000	71,770
63 Youth Court Expenses	1,783	1,115	2,000	2,000
68 NOVA Expense	4,429	5,412	6,000	6,000
68-100 RAD Kids Expense	1,906	1,570	2,000	2,000
Total Expenditures	\$ 4,814,950	\$ 5,145,761	\$ 5,411,784	\$ 5,661,752

Budget Information

Code Enforcement

Department 53	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 55,875	\$ 48,848	\$ 52,549	\$ 55,070
11 Overtime	7,095	8,439	-	-
13 Employee Benefits	32,063	34,250	36,920	40,199
25 Fleet Fund Charges	-	12,000	12,000	12,000
26 IT Fund Charges	4,000	4,000	4,000	4,000
28 Equipment Maintenance	-	139	-	-
29 Risk Mgmt Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	78	-	5,000	5,000
33 Miscellaneous	-	-	294	294
Total Expenditures	\$ 100,111	\$ 108,676	\$ 111,763	\$ 117,563

Budget Information

Animal Control

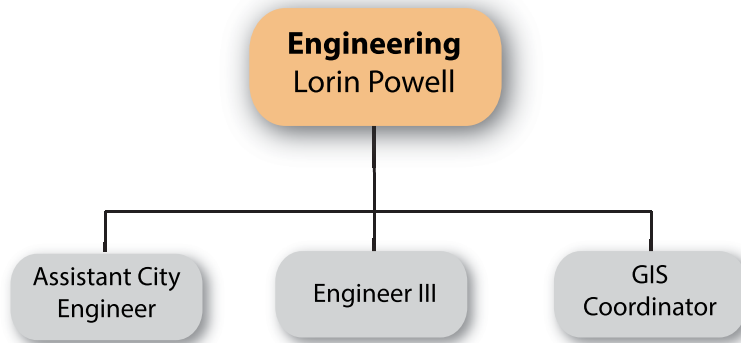
Department 57	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 35,951	\$ 37,960	\$ 43,375	\$ 44,676
11 Overtime	2,055	1,218	4,000	4,000
13 Employee Benefits	28,639	30,233	33,222	35,812
14 Uniforms	1,200	1,200	1,800	1,800
23 Travel & Training	228	-	-	-
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	482	6,601	300	300
31 Professional & Technical	59,671	49,775	60,000	60,000
54 Capital Outlay	-	27,234	-	-
Total Expenditures	\$ 134,226	\$ 160,221	\$ 148,697	\$ 152,588

Fee Information

Police

Department 57	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
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	\$15
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.

Department Two-Year Accomplishments

- Entered the City's storm drain detention basins into the City GIS system.
- Designed the Sandpit Reservoir.
- Assisted in the completion of a number of infrastructure projects, including 2300 West drain to lake, Adobe Loop water lines, Gray Well piping, 2300 West road construction, and 1450 North road connection.



Performance Measures

Engineering

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Build a well-planned and reliable infrastructure.

Department/Division Objective: Participate in the design, development, and construction of infrastructure throughout the City.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent Completed of Major Projects						
Upper Low Hills Tank & Well	-	-	-	100%	98%	100%
Upper Low Hills Reservoir	-	-	-	100%	98%	100%
Sandpit Reservoir	-	-	10%	100%	85%	100%
1700 West Sewer Extension	-	-	-	70%	30%	85%

Mayor & City Council Goal: Promote and Support Economic Development

Mayor & City Council Strategy: Strategically plan for growth.

Department/Division Objective: Develop and revise infrastructure master plans to prepare for future growth.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent Completed of Major Projects						
Roads Master Plan	-	-	-	100%	95%	100%
Drains Master Plan	-	-	-	100%	95%	100%
Pressurized Irrigation Master Plan	-	-	-	100%	75%	100%
Sewer Master Plan	-	-	-	100%	50%	100%
Culinary Master Plan	-	-	-	100%	75%	100%

Staffing Information

Engineering

Department 63	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
10 Salaries & Wages	\$ 257,764	\$ 264,271	\$354,947	\$354,947
13 Employee Benefits	91,972	99,878	150,052	156,549
14 Uniforms	-	285	100	100
21 Books, Subscriptions, Memberships	60	-	1,500	1,500
23 Travel & Training	1,751	2,630	2,800	2,800
24 Office Supplies	2,620	1,372	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	3,926	3,506	-	-
28 Equipment Maintenance	26,741	30,110	15,000	15,000
29 Risk Mgmt Fund Charges	2,000	2,000	2,000	2,000
31 Professional & Technical	12,687	6,395	9,000	9,000
45 Miscellaneous	5,536	403	500	500
54 Capital Outlay	-	9,018	3,850	3,850
Total Expenditures	\$ 415,057	\$ 429,868	\$ 551,749	\$ 558,246



Non-Departmental

Department 80	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Expenditures:				
27 Utilities	\$ 124,816	\$ 113,250	\$ 80,000	\$ 115,000
31 Credit Card Charges	22,256	15,594	42,000	20,000
60-001 Business License Study	-	11,600	-	-
60-002 Document Imaging	18,112	15,612	30,000	30,000
60-003 Master Plan Expense	23,064	-	-	-
60-004 Contribution to Risk Mgmt Fund	285,000	-	-	-
60-005 Contribution to Fleet Fund	311,999	400,000	400,000	400,000
60-006 Contributions to Museum	160,000	186,875	186,903	186,903
60-008 Employee Appreciation	33,026	21,299	10,000	10,000
60-009 Fire Department Grant	-	71,669	-	-
60-010 Pay for Performance Incentives	-	-	12,500	-
60-011 Contribution to Legacy Center	727,550	1,436,572	1,671,349	1,722,130
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	207,961	240,000	300,000	275,000
60-015 Contingency	66,967	35,666	156,543	131,543
60-017 MAG Contribution	36,577	20,707	25,000	25,000
60-018 Branding	300	541	10,000	10,000
60-019 Mayor/Council Special Projects	44,219	41,251	25,000	25,000
60-020 Contribution to IT Fund	225,000	225,000	225,000	225,000
60-021 Contribution to Capital Projects Fund	250,000	1,600,900	300,000	2,100,400
60-023 Selective Traffic Enforcement	45,240	-	-	-
60-024 Intergovernmental Relations	83,291	45,125	90,000	50,000
60-026 Employee Wellness	1,553	3,286	10,000	10,000
60-027 Upgrade to Clarity from Cassele	12,700	-	-	-
60-028 Website Enhancement	24,000	-	-	-
60-029 UVSSD Dispatch Costs	343,605	333,462	340,000	340,000
60-031 City-Wide Survey	9,730	-	12,500	-
60-032 Compensation Survey	-	-	10,000	-
60-033 Part Time Salary Increase	-	-	50,000	-
60-034 Youth Council	-	-	5,000	5,000
60-035 Information Fair	-	-	10,000	10,000
Total Expenditures	\$ 3,107,542	\$ 4,868,409	\$ 4,071,795	\$ 5,760,976

Liquor Allotment Fund

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 113-118.

Budget Information

Liquor Allotment

Fund 12	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Capital Revenues:				
20 Liquor Fund Allotment	\$ -	\$ 40,361	\$ 41,000	\$ 44,000
Total Capital Revenues	\$ -	\$ 40,361	\$ 41,000	\$ 44,000
50 Capital Expenditures:				
10 Wages - DUI Enforcement	\$ -	\$ 26,926	\$ 29,500	\$ 32,500
13 Benefits	-	13,435	11,500	11,500
Total Capital Expenditures	\$ -	\$ 40,361	\$ 41,000	\$ 44,000
Capital Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -



Class “C” Roads Fund

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 Public Works Department section on page 83 and the Non-Routine Capital Budget Summary on pages 46-48.

Budget Information

Class "C" Roads

Fund 11	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Capital Revenues:				
10 Class C Road Allotment	\$ 1,520,746	\$ 1,586,980	\$ 1,307,500	\$ 1,307,500
20 Re-Appropriation of Class Balance	-	-	-	207,212
30 Interest earnings	3,436	4,146	8,500	8,500
Total Capital Revenues	\$ 1,524,182	\$ 1,591,126	\$ 1,316,000	\$ 1,523,212
50 Capital Expenditures:				
09-001 Debt Service Payment	\$ 584,900	\$ 593,400	\$ -	\$ -
09-008 Crew Patch Vehicle	29,344	-	-	-
09-010 Road Maintenance	718,933	980,367	653,700	633,700
09-011 Bond Fees	-	-	1,000	-
10-002 Snow Removal & Salt	12,264	29,172	92,900	92,900
12-001 Striping	99,632	48,068	95,000	95,000
14-001 Concrete Saw	-	-	40,000	-
14-002 Landfill	-	-	40,000	-
14-003 Tractor/Brush Mower	-	-	72,000	-
14-004 Traffic Control Devices	-	-	45,000	-
14-005 Stump Grinder	-	-	20,000	-
14-006 Sweeper Truck	-	-	240,000	-
15-001 600 N Curb & Gutter Project	-	-	-	50,000
15-002 850 E Spring Creek Reconstruction	-	-	-	75,000
15-003 East Frontage Road	-	-	-	150,000
15-004 10-Wheeled Snow Plow	-	-	-	201,612
15-005 Front End Loader	-	-	-	215,000
15-006 Equipment Rental	-	-	-	10,000
50-001 Reserves	-	-	16,400	-
Total Capital Expenditures	\$ 1,445,073	\$ 1,651,007	\$ 1,316,000	\$ 1,523,212
Capital Surplus (Deficit)	\$ 79,109	\$ (59,881)	\$ -	\$ -

Governmental Capital Projects & Impact Fee Funds

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 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Miscellaneous Revenues:				
10 Interest Income	\$ 22,814	\$ 5,613	\$ 500	\$ 500
20 Miscellaneous	-	42,000	-	-
31 Sales Tax	427,500	429,505	429,500	429,500
38 Contributions & Transfers:				
10 Transfer from General Fund	249,996	1,600,000	1,704,794	2,100,400
Total Capital Revenues	\$ 700,310	\$ 2,077,118	\$ 2,134,794	\$ 2,530,400
70 Capital Expenditures:				
70-100 Debt Service - Cabela's	\$ 377,863	\$ 377,863	\$ 427,500	\$ 386,448
70-108 Bond Costs	5,800	4,300	2,500	2,500
70-111 Pavilion Upgrades	-	-	14,000	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	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 Facility	-	-	40,000	40,000
70-122 Public Works Office	-	-	70,000	70,000
70-123 Fleet Building	-	-	250,000	250,000
70-124 City Hall Building Build-Out	-	-	150,000	150,000
70-125 Facilities Master Plan	-	-	100,000	-
70-126 4-Post Small Equipment	-	-	8,000	-
70-127 Zero Turn Mower & Bag Unit	-	-	25,400	28,500
70-128 Two Toughbook Laptops	-	-	9,400	-
70-129 Engineering Equipment	-	-	9,650	-
70-131 Library Software Separation	-	-	45,380	-
70-132 Library Automatic Check-In	-	-	13,917	-
70-133 Senior Center Outside Lettering	-	-	5,498	-
70-134 Legal Paperless Project	-	-	30,175	-
70-135 HRIS Software Project	-	-	50,000	43,400
70-136 Parks ATV	-	-	8,000	-
70-137 Parks Overseeder	-	-	15,000	-
70-138 800 MHZ Portable Radios	-	-	-	22,000
70-139 Video Microphones	-	-	-	17,000

Budget Information (cont.)

Capital Projects

Fund 32	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
70-141 New City Logo & Style Guide	\$ -	\$ -	-	20,000
70-142 Website Upgrades & Re-Design	-	-	-	30,000
70-143 X-Series Manual Monitor/Defib.	-	-	-	27,000
70-144 SCBA Replacement	-	-	-	147,000
70-145 Structural Firefighting Gear	-	-	-	43,552
70-146 Parks Irrigation Truck	-	-	-	50,000
70-147 Wines Park Playground Replacement	-	-	-	90,000
70-148 Bandwagon Park Playground Replacement	-	-	-	90,000
70-149 Field Groomer	-	-	-	23,000
70-150 Main Street Reconstruction	3,958,877	1,755,931	-	-
70-152 Sweeper Implement Replacement	-	-	-	25,000
70-153 Central Controller Replacement	-	-	-	40,000
70-154 Scoreboard at Veterans Ballpark	-	-	-	35,000
70-155 Cemetery Road Repair Project	-	-	-	200,000
70-156 Cemetery Irrigation Upgrades	-	-	-	90,000
70-157 Remodel Station 81	-	-	-	55,000
70-158 Library Roof Replacement	-	-	-	150,000
70-170 Sidewalks	118,439	279,087	300,000	300,000
Total Capital Expenditures	\$ 4,460,979	\$ 2,417,181	\$ 2,134,794	\$ 2,530,400
Capital Surplus (Deficit)	\$ (3,760,669)	\$ (340,063)	\$ -	\$ -



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, police, 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 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Capital Revenues:				
10 Interest Income	\$ 2,797	\$ 4,795	\$ 1,000	\$ 1,000
20 Fire Impact Fees	250,715	461,753	400,000	400,000
Total Capital Revenues	\$ 253,512	\$ 466,548	\$ 401,000	\$ 401,000
70 Capital Expenditures:				
70-001 Reserves	\$ -	\$ -	\$ 381,000	\$ 401,000
70-100 Future Fire Station	-	2,400	-	-
70-050 Impact Fee Refunds	456	-	-	-
70-700 Capital & Impact Fee Study	-	-	20,000	-
Total Capital Expenditures	\$ 456	\$ 2,400	\$ 401,000	\$ 401,000
Capital Surplus (Deficit)	\$ 253,056	\$ 464,148	\$ -	\$ -

Budget Information

Parks Impact Fee

Fund 47	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Capital Revenues:				
10 Interest Income	\$ 17,720	\$ 25,693	\$ 30,000	\$ 30,000
20 Parks Impact Fees	1,409,307	2,245,143	2,050,000	2,050,000
30 Re-Appropriation of Fund Balance	-	-	743,615	2,450,224
Total Capital Revenues	\$ 1,427,027	\$ 2,270,836	\$ 2,823,615	\$ 4,530,224
70 Capital Expenditures:				
70-050 Impact Fee Refunds	\$ 2,964	\$ 9,480	\$ -	\$ -
70-100 Peck Property	318,512	320,105	330,000	330,000
70-101 Traverse Mountain Park	-	-	508,651	675,500
70-102 Herbicide Holding Bay	-	-	147,100	147,100
70-103 Ivory Ridge Park	-	-	1,270,399	1,770,339
70-104 North Lake Park Upgrade	-	-	102,335	-
70-105 Olympic Park Upgrade	-	-	171,070	-
70-106 Jordan Narrows Park	-	-	196,060	196,060
70-107 Parking Lot Upgrade & Trail	-	-	98,000	-
70-108 Parking Lot Veterans Ballpark	-	-	-	700,000
70-109 Spring Creek Park	-	-	-	686,225
70-111 Net for Veterans Ballpark Tower	-	-	-	25,000
70-120 Trails Development	5,128	-	-	-
70-130 Dry Creek	60,391	8,694	-	-
70-140 Veterans Park	45,471	-	-	-

Budget Information (cont.)

Parks Impact Fee

Fund 47	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
70-160 Eagle Summit Park	\$ 134,003	\$ 89,164	\$ -	\$ -
70-165 Traverse Mountain Park #2	3,046	-	-	-
70-170 Fire House Park	65,113	-	-	-
70-180 Up-Sizing Trails	15,000	51,291	-	-
70-200 Dairy View Park	2,572	-	-	-
70-700 Capital & Impact Fee Study	9,050	8,350	-	-
Total Capital Expenditures	\$ 661,250	\$ 487,084	\$ 2,823,615	\$ 4,530,224
Capital Surplus (Deficit)	\$ 765,777	\$ 1,783,752	\$ -	\$ -

Budget Information

Police Impact Fee

Fund 48	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Capital Revenues:				
10 Interest Income	\$ 235	\$ 1,383	\$ 500	\$ 500
20 Police Impact Fees	134,536	236,384	250,000	250,000
30 Re-Appropriation of Fund Balance	-	-	-	9,500
Total Capital Revenues	\$ 134,771	\$ 237,767	\$ 250,500	\$ 260,000
70 Capital Expenditures:				
70-001 Reserves	\$ -	\$ -	\$ 30,500	\$ -
70-050 Impact Fee Refunds	258	-	-	-
70-100 Reserve for Land Purchase	301,847	-	-	-
70-101 Office Expansion	-	-	200,000	260,000
07-700 Capital & Impact Fee Study	-	-	20,000	-
Total Capital Expenditures	\$ 302,105	\$ -	\$ 250,500	\$ 260,000
Capital Surplus (Deficit)	\$ (167,334)	\$ 237,767	\$ -	\$ -



Budget Information

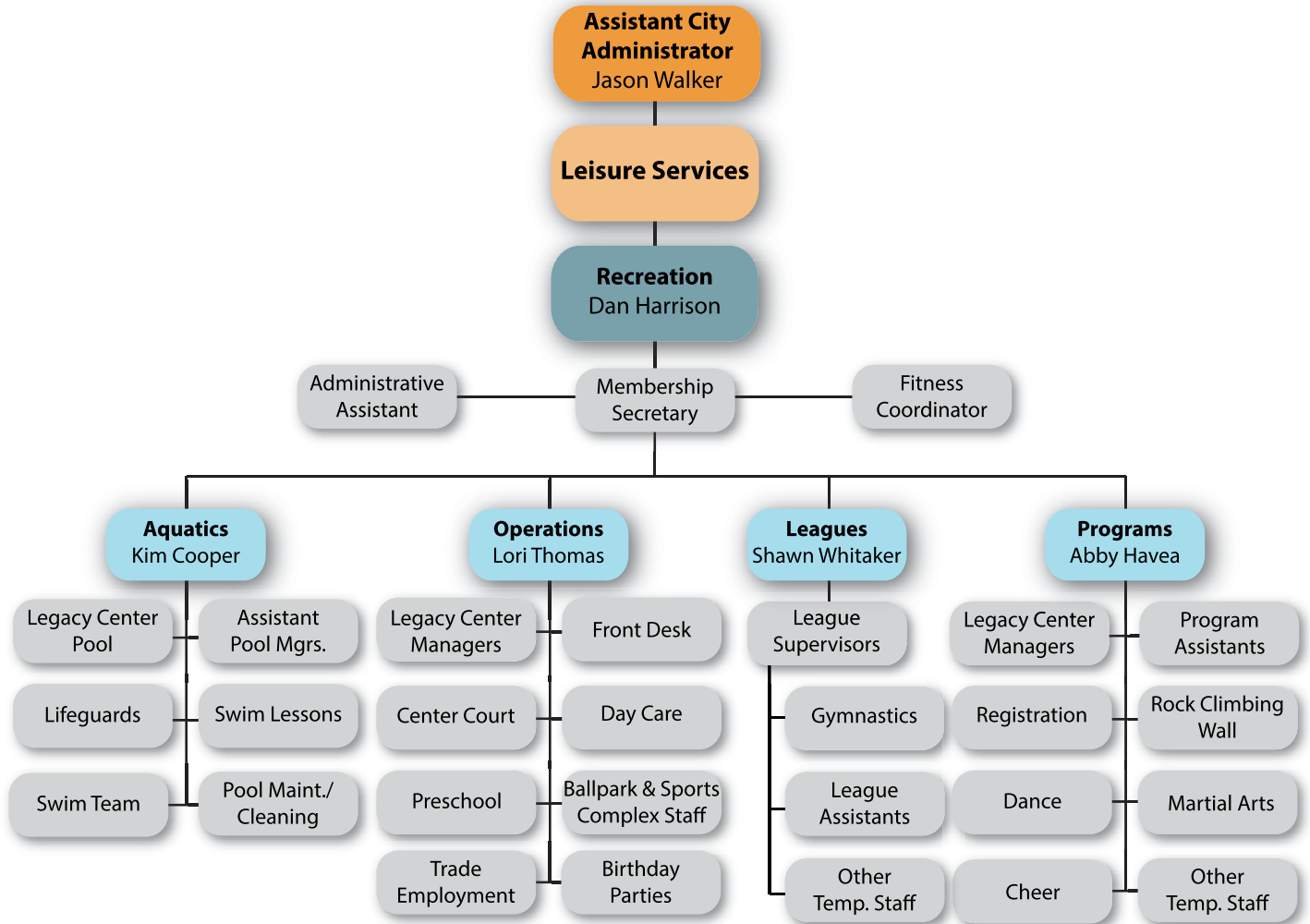
Road Impact Fee

Fund 49	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Capital Revenues:				
20 Road Impact Fees	\$ 741,078	\$ 1,793,708	\$ 1,740,000	\$ 1,740,000
40 Contribution from Developers	5,057,920	-	110,000	110,000
Total Capital Revenues	\$ 5,798,998	\$ 1,793,708	\$ 1,850,000	\$ 1,850,000
70 Capital Expenditures:				
70-001 Reserves	\$ -	\$ -	\$ 910,000	\$ 850,000
70-050 Impact Fee Refunds	1,158	126,480	-	-
70-100 2300 West Project	3,839,732	16,014	-	-
70-101 1450 North Road & Bridge	8,966	-	-	-
70-103 Street Expansion	72,551	520,806	120,000	120,000
70-104 Accel/Decel at SR-92 & 500 West	-	-	110,000	110,000
70-105 2300 West at North Pointe Elementary	-	-	110,000	-
70-106 Traverse Blvd TRAX Crossing & Road	-	-	-	300,000
70-107 Triumph (Frontage Road to TRAX)	-	-	-	300,000
70-108 Center Street 1700 North to 1950 North	-	-	-	170,000
70-110 1450 North Dry Creek	5,242	483,556	-	-
70-160 Front Runner	2,090	-	-	-
70-190 300 North Relocation	500	-	-	-
70-195 Master Plan & Impact Fee Analysis	24,182	34,031	-	-
70-170 2100 North Frontage Relocation	-	-	600,000	-
70-180 Salt Building	169,770	-	-	-
Total Capital Expenditures	\$4,124,191	\$ 1,180,887	\$ 1,850,000	\$ 1,850,000
Capital Surplus (Deficit)	\$ 1,674,807	\$ 612,821	\$ -	\$ -



Special Revenue Funds

Recreation Division - Legacy Center & Outdoor Pool



Division 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 in this section. For detailed information regarding the Recreation Division, including performance measures and analysis and staffing information, see page 96.

Budget Information

Legacy Center/Recreation

Fund 21	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Miscellaneous Revenues:				
10 Interest Income	\$ -	\$ -	\$ 1,000	\$ 1,000
11 Sales Tax	801,255	-	-	-
37 Operating Revenues:				
10 Legacy Center Pass Sales	1,368,050	1,449,531	1,500,000	1,500,000
15 Charges for Services	896,017	905,304	900,000	900,000
16 Merchandise Sales	30,672	59,760	45,000	45,000
45 Offsite Concession Sales	61,281	59,222	50,000	50,000
50 Center Court Receipts	188,725	184,311	200,000	200,000
70 Swim Program Revenue	291,888	286,268	220,000	250,000
38 Contributions & Transfers:				
10 Contribution from General Fund	727,539	1,362,922	1,620,247	1,722,130
20 Contribution from Fund Balance	4,794	-	-	-
Total Fund Revenues	\$ 4,365,427	\$ 4,307,318	\$ 4,536,247	\$ 4,668,130
40 Operating Expenses:				
10 Salaries & Wages	\$ 1,487,201	\$ 1,523,818	\$ 1,600,010	\$ 1,613,486
10-001 Center Court Salaries	93,171	77,966	91,800	90,749
11 Overtime	1,025	1,225	-	-
13 Employee Benefits	259,898	290,385	305,864	335,086
14 Uniforms	2,283	3,701	3,500	3,500
18 Fleet Fund Charges	2,000	2,000	2,000	2,000
19 IT Fund Charges	46,000	46,000	46,000	46,000
20 Risk Management Fund Charges	65,000	65,000	65,000	65,000
21 Books, Subscriptions, & Memberships	150	505	2,500	2,500
22 Recreation Public Notices	1,868	1,945	7,500	7,500
23 Travel & Training	3,177	7,293	9,500	9,500
24 Office Supplies	30,453	28,905	30,000	30,000
26 Buildings & Grounds O & M	94,183	148,697	80,000	80,000
27 Utilities	137,899	71,516	163,000	163,000
29-101 Offsite Concession Expenses	50,057	57,219	50,000	51,500
29-102 Center Court Expenses	162,410	159,529	167,000	169,000
30 Electricity - Lehi City Power	110,182	113,091	110,400	120,000
31 Professional & Technical	37,004	37,651	40,000	48,100
32 Program Expenditures	99,775	110,615	104,000	125,000
32-100 Gymnastics	34,481	46,518	44,700	59,700
32-200 Dance	5,977	6,283	6,500	6,500
32-300 Itty Bitty Ball	6,550	7,856	13,000	13,000
32-400 Birthday Parties	909	1,644	3,500	3,500
32-500 Facilities Stations	13,134	13,921	13,100	13,100
33 Pool Operation & Maintenance	111,534	104,195	149,400	149,400
33-500 Miscellaneous	21,807	15,762	24,500	23,000
34 Swimming Program	72,827	94,413	86,000	86,000
36 Tennis	2,980	2,444	3,500	3,500
37 Golf	3,623	7,460	6,800	6,800
42 Soccer Program Expense	16,772	26,505	22,000	24,000

Budget Information (cont.)

Legacy Center/Recreation

Fund 21	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
43 Volleyball Expense	\$ 4,426	\$ 6,852	\$ 10,200	\$ 10,200
44 Baseball Expense	53,225	47,728	74,000	74,000
45 Girls Softball	11,926	16,457	19,000	19,000
46 Basketball Expense	60,520	63,285	69,000	71,000
47 Flag Football Expense	5,029	5,336	7,200	7,200
49 Wrestling Program Expense	1,281	1,929	1,200	2,000
56 Building Improvements	3,860	3,350	-	-
60 Debt Service Principal	940,433	898,033	897,473	815,832
91 Contribution to Outdoor Pool	73,650	-	-	152,977
41 Capital Expenditures:				
54 Capital Outlay	185,729	190,440	229,100	114,800
57 Pool Capital Outlay	51,018	-	-	50,700
Total Fund Expenditures	\$ 4,365,427	\$ 4,307,471	\$ 4,558,247	\$ 4,668,130
Fund Surplus / (Deficit)	\$ -	\$ (153)	\$ (22,000)	\$ -

Fee Information

Legacy Center/Recreation

Fund 21	Approved FY 2012		Approved FY 2013		Approved FY 2014		Approved FY 2015	
Rentals:								
Complex rental / day	\$ 200		300		300		300	
+ deposit	400		500		500		500	
Field rental / hour / field	15		20		20		20	
+ deposit / hour / field	30		30		30		30	
Field rental / 4 hours / field	50		65		65		65	
+ deposit / 4 hours / field	100		100		100		100	
Additional field prep / diamond	25		30		30		30	
+ on Saturdays & Holidays	5		10		10		10	
Field lighting / hour / field	20		20		20		20	
Memberships:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Monthly Pass:								
Family/Group	\$ 46	\$ 42	\$ 46	\$ 42	\$ 47	\$ 43	\$ 48	\$ 44
Additional person	3	2.50	3	2.50	3	2.50	3.50	2.50
Adult couple (18-59)	37	34	37	34	38	35	39	36
Adult individual (18-59)	25	23	25	23	26	24	26	24
Youth individual (12-17)	14	13	14	13	15	13	15	14
Child individual	11	10	11	10	12	11	12	11
Toddler (3 & under)	Free	Free	Free	Free	Free	Free	Free	Free
Senior couple (60+)	26	23	25	23	26	24	26	24
Senior individual (60+)	14	13	14	13	15	13	15	14
Annual Pass:								
Family/Group	461	421	465	421	475	430	485	440
Additional person	28	26	29	27	29	27	30	30
Adult couple (18-59)	376	341	380	345	385	350	395	360
Adult individual (18-59)	261	236	261	240	265	240	275	250

Fee Information (cont.)

Legacy Center/Recreation

Fund 21	Approved FY 2012		Approved FY 2013		Approved FY 2014		Approved FY 2015	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Youth individual (12-17)	\$ 146	\$ 131	\$ 146	\$ 135	\$ 145	\$ 135	\$ 150	\$ 140
Child individual (4-11)	116	106	116	106	120	110	120	110
Toddler (3 & under)	Free	Free	Free	Free	Free	Free	Free	Free
Senior couple (60+)	261	236	261	240	265	240	275	250
Senior individual (60+)	146	131	146	135	145	135	150	140
Summer Pass:								
Family/Group	175	160	175	160	175	160	175	160
Daily Pass:								
Adult full facility (ages 18-59)		5		5		5		5
Youth full facility (ages 12-17)		4		4		4		4
Child full facility (ages 4-11)		3		3		3		3
Senior full facility (ages 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		3		3		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 (ages 18-59)		90		90		90		90
Youth full facility (ages 12-17)		72		72		72		72
Child full facility (ages 4-11)		54		54		54		54
Senior full facility (ages 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		54		54		54		54
Track		9		9		9		9
Day care		36		36		36		36
Programs:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Team Sports:								
Women's volleyball	\$ 276	\$ 241	\$ 265	\$ 230	\$ 270	\$ 240	\$ 275	\$ 240
Men's basketball	501	441	740	680	750	690	760	700
Youth Sports:								
Wrestling	50	38	51	38	52	39	53	40
(if member)	45	34	46	34	47	35	48	36
Girls volleyball	49	43	50	44	51	45	52	46
(if member)	44	39	45	40	46	41	47	41
Volleyball camp	50	38	51	38	52	39	53	40

Fee Information (cont.)

Legacy Center/Recreation

Fund 21	Approved FY 2012		Approved FY 2013		Approved FY 2014		Approved FY 2015	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Flag football	\$ 45	\$ 40	\$ 45	\$ 40	\$ 47	\$ 42	\$ 48	\$ 43
(if member)	41	36	41	36	42	38	43	39
Indoor soccer	43	38	39	33	40	34	41	34
(if member)	39	34	35	30	36	30	37	31
Kids sports camp	64	43	65	43	66	45	67	45
(if member)	58	39	58	39	60	40	61	41
Outdoor soccer	39	32	39	33	40	34	41	34
(if member)	35	29	35	30	36	30	37	31
Track & field	65	48	66	49	68	50	69	51
7 yrs & under golf	39	32	39	33	40	34	42	35
8 yrs & up golf	76	64	77	65	80	66	73	61
Advanced golf	101	85	103	86	106	88	97	81
Tennis	65	48	66	49	68	50	69	51
(if member)	59	43	59	44	61	45	62	46
Jr. Jazz basketball (K - 4th grade)	50	38	51	38	52	39	53	40
(if member)	45	34	45	34	47	35	48	36
Jr. Jazz basketball (5th - 6th grade)	54	48	55	49	57	50	57	51
(if member)	49	43	50	44	51	45	52	46
Jr. Jazz basketball (7th - 10th grade)	67	58	68	59	70	61	71	62
(if member)	60	52	61	53	63	55	64	56
Jr. Jazz basketball (11th - 12th grade) - teams only	537	471	545	475	560	490	565	495
Basketball camp	104	104	102	102	105	105	106	106
Baseball (3rd - 8th grade)	100	74	100	74	103	76	104	77
(if member)	90	67	90	67	93	69	94	70
Baseball (2nd grade)	49	43	50	43	51	45	52	45
(if member)	44	39	45	39	46	40	47	41
Baseball (t-ball & coach pitch)	37	32	37	33	38	34	39	34
(if member)	33	29	33	30	34	30	35	31
Softball (3rd - 11th grade)	86	64	100	74	103	76	104	77
(if member)	77	58	90	67	93	69	94	70
Swimming:								
Summer swimming lessons	47	31	48	32	48	32	49	32
(if member)	42	28	43	29	43	29	44	29
School year swimming lessons	47	31	48	32	48	32	49	32
(if member)	42	28	43	29	43	29	44	29
Summer rec swim team	116	92	118	93	121	96	123	97
Summer rec swim camp	23	17	23	17	24	17	24	18
Sessions:								
Babysitter certification	60	52	60	53	62	55	63	55
CPR & first aid	60	52	60	53	62	55	63	55
Rock climbing merit badge	27	24	28	24	28	25	29	25
Hunter safety	8	6	8	6	9	7	9	7
Itty bitty baseball	38	33	38	34	39	35	40	35

Fee Information (cont.)

Legacy Center/Recreation

Fund 21	Approved FY 2012		Approved FY 2013		Approved FY 2014		Approved FY 2015	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
(if member)	\$ 34	\$ 30	\$ 34	\$ 31	\$ 35	\$ 31	\$ 36	\$ 32
Itty bitty soccer	38	33	38	34	39	35	40	35
(if member)	34	30	34	31	35	31	36	32
Itty bitty basketball	38	33	38	34	39	35	40	35
(if member)	34	30	34	31	35	31	36	32
Itty bitty football	38	33	38	34	39	35	40	35
(if member)	34	40	34	31	35	31	36	32
Itty bitty ball	38	33	38	34	39	35	40	35
(if member)	34	30	34	31	35	31	36	32
Parenting with love & logic	36	31	36	32	37	33	38	33
Scrapbooking	15	13	15	13	15	13	12	10
Scrapbooking sleepover	23	19	23	19	24	20	24	20
Sign language	45	40	45	40	47	41	48	42
Women on weights - members only	140	115	140	115	145	120	145	120
Drop & shop	13	10	13	11	13	11	13	11
Summer youth camp	50	44	51	45	52	46	53	46
Princess/Superhero party	16	14	10	8	11	8	12	10
Latin dance	36	26	36	27	37	27	38	28
Cheer "mock" tryouts	15	13	15	13	15	13	15	13
Adult triathlon training	92	77	93	78	96	81	97	82
(if member)	84	70	84	71	86	73	88	74
RAD women	-	-	-	-	31	31	31	31
Private gymnastics lessons / half hour	20	20	20	20	20	20	21	21
Dance Camp:								
5 & 6 years old	37	37	35	35	36	36	36	36
7 - 14 years old	68	68	65	65	66	66	67	67
Dance:								
30 minutes	33	29	30	30	31	31	35	31
40 minutes	36	31	32	32	33	33	38	33
50 minutes	40	34	35	35	36	36	42	36
Gymnastics:								
45 minutes 1 day per week	42	31	32	32	33	33	44	33
45 minutes 2 days per week	70	52	53	53	55	55	74	55
1 hour 1 day per week	47	34	35	35	36	36	50	36
1 hour 2 days per week	78	59	59	59	61	61	83	62
1 1/2 hours 1 day per week	50	44	45	45	46	46	53	46
1 1/2 hours 2 days per week	88	77	78	78	81	81	93	82
1 1/2 hours 3 days per week	132	116	118	118	121	121	139	123
2 hours 1 day per week	54	51	52	52	53	53	57	54
2 hours 2 days per week	94	88	89	89	92	92	99	93
2 hours 3 days per week	134	125	127	127	131	131	141	133
2 hours 4 days per week	163	153	155	155	159	159	172	161
2 1/2 hours 1 day per week	60	55	56	56	58	58	63	59

Fee Information (cont.)

Legacy Center/Recreation

Fund 21	Approved FY 2012		Approved FY 2013		Approved FY 2014		Approved FY 2015	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
2 1/2 hours 2 days per week	\$ 107	\$ 99	\$ 101	\$ 101	\$ 104	\$ 104	\$ 113	\$ 105
2 1/2 hours 3 days per week	152	142	144	144	148	148	160	150
3 hours 1 day per week	71	67	68	68	70	70	75	70
3 hours 2 days per week	134	125	127	127	131	131	141	133
3 hours 3 days per week	167	159	161	161	166	166	177	168
3 hours 4 days per week	209	195	198	198	204	204	221	207
Level 6 extra class	42	38	38	38	39	39	44	40
Cheer:								
30 minutes	36	31	36	32	33	33	38	33
1 hour	40	34	40	35	36	36	42	36
Preschool:								
2 days / week	75	66	76	67	77	68	77	68
3 days / week	94	83	95	84	97	85	97	85
Summer preschool	-	-	145	127	149	131	154	136
Hap Ki-Do	-	-	61	52	65	55	67	57
Other Programs:								
Slim-to-win	-	-	150	150	154	154	250	250
Special ed volleyball	16	16	15	15	15	15	15	15
Special Olympics basketball	16	16	15	15	15	15	15	15
Private swim lessons	20	20	20	20	20	20	20	20
Ski & snowboarding school (with American Fork City)	295	295	295	295	300	300	305	305
Special Olympics swim team	26	26	27	27	27	27	28	28
USA swim - starfish	-	-	-	-	-	-	30	30
USA swim - dolphins	33	33	30	30	33	33	33	33
USA swim - sharks	-	-	33	33	35	35	35	35
USA swim - jr. silver	-	-	35	35	38	38	38	38
USA swim - jr. gold	-	-	40	40	40	40	40	40
USA swim - senior (sep. - feb.)	-	-	20	20	20	20	35	35
USA swim - senior (mar. - aug.)	-	-	37	37	40	40	60	60
USA yearly equipment fee	-	-	25	25	25	25	25	25
USA yearly membership fee	-	-	60	60	60	60	65	65
WSI	155	155	160	160	165	165	170	170
Lifeguard class	155	155	160	160	165	165	170	170
Canyons bus only (with American Fork City)	94	94	95	95	98	98	99	99
Gymnastics meet fees	405	405	410	410	420	420	430	430
Concealed weapons	-	-	60	60	60	60	63	63
Facility Services:								
Body fat testing		5		8		9		9
Body fat test & nutrition recommendation		10		12		13		13
Personal Training:								
Individual training session / hour		60		Per Trainer		Per Trainer		Per Trainer
Individual training session / half hour		40		Per Trainer		Per Trainer		Per Trainer
Couple training session / hour		80		Per Trainer		Per Trainer		Per Trainer

Fee Information (cont.)

Legacy Center/Recreation

Fund 21	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Couple training session / half hour	\$ 55	Per Trainer	Per Trainer	Per Trainer
Group of 3 training session / hour	105	Per Trainer	Per Trainer	Per Trainer
Group of 3 training session / half hour	70	Per Trainer	Per Trainer	Per Trainer
Birthday Party Packages:				
Package 1 - room	65	70	70	70
Package 2 - gym	70	75	75	75
Package 3 - rock wall	80	85	85	85
Package 4 - pool	90	95	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
Small conference room	35	35	35	35
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 the operating costs.)			



Budget Information

Outdoor Pool

Fund 22	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
34 Operating Revenues:				
71 Outdoor Pool Revenue	\$ 110,219	\$ 177,108	\$ 105,143	\$105,143
38 Contributions & Transfers:				
10 Legacy Center Contribution	73,650	73,650	111,102	152,977
20 Transfer from RDA	455,751	346,207	750,000	-
Total Fund Revenues	\$ 639,620	\$ 596,965	\$ 966,245	\$ 258,120
41 Expenses:				
10 Salaries & Wages	\$ 75,451	\$ 82,146	\$ 101,210	\$ 128,475
13 Employee Benefits	5,655	6,241	7,742	9,828
27 Utilities	24,050	17,540	23,000	23,000
30 Electricity - Lehi City Power	-	-	6,000	6,000
33-101 Operations & Maintenance	76,360	72,951	78,293	90,817
57-100 Capital Outlay	470,708	33,531	750,000	-
Total Fund Expenses	\$ 652,224	\$ 212,409	\$ 966,245	\$ 258,120
Fund Surplus / (Deficit)	\$ (12,604)	\$ 384,556	\$ -	\$ -

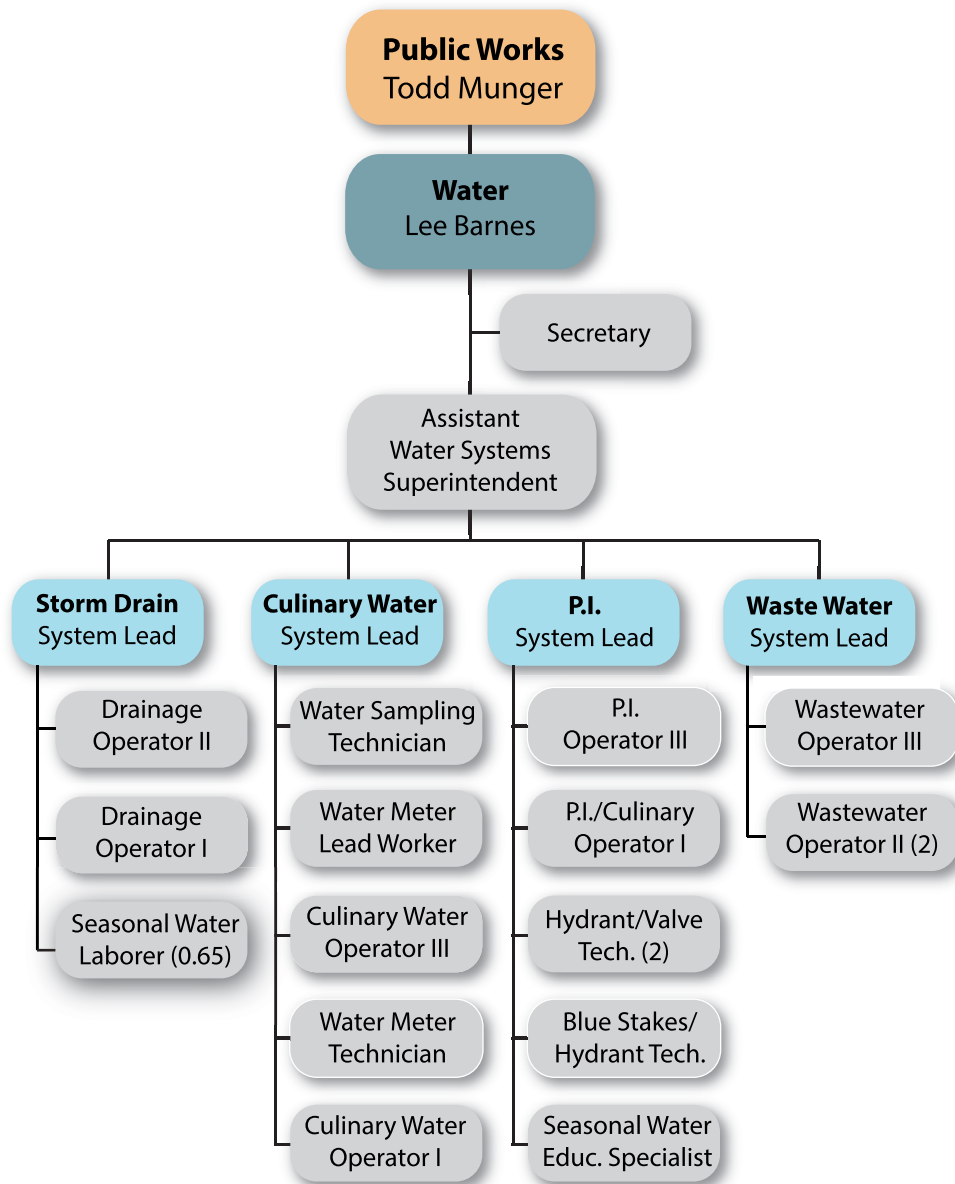
Fee Information

Outdoor Pool

Fund 22	Approved FY 2012		Approved FY 2013		Approved FY 2014		Approved FY 2015	
Season Pass:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Family (up to 6 people)	\$ 157	\$ 135	\$ 175	\$ 160	\$ 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	123	112	123	112	123	112
Individual	90	72	100	80	100	80	100	80
If Legacy Center year-round pass holder	63	50	86	78	(Discontinued)		(Discontinued)	
Pool Rental	250		250		300		300	
Daily Admission:								
Ages 12 and older	4		4		5		5	
Ages 4 - 11	3		4		4		4	
Ages 3 and under	Free		Free		Free		Free	
Seniors (55+)	1		1.50		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		20		20		20	

Enterprise Funds

Water Division



Division Description

As part of the Public Works Department, the Water Division, which is responsible for managing all of the City's water infrastructure, is funded by four enterprise funds. Enterprise Fund 57 funds the storm drain section, Enterprise Fund 51 funds the culinary water section, Enterprise Fund 55 funds the pressurized irrigation section, and Enterprise Fund 52 funds the waste water section. There is also an impact fee fund associated with each section to fund necessary capital improvements.

Specific budget and fee information for all funds associated with the Water Division follow hereafter. For detailed information regarding the Water Division, including performance measures and analysis and staffing information, see page 83.

Budget Information

Storm Drain Section

Fund 57	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
30 Operating Revenues:				
10 Interest Income	\$ 12,718	\$ 17,274	\$ 4,000	\$ 4,000
31 Drainage Service Charges	1,107,978	1,023,980	925,000	870,000
36 Miscellaneous Revenues:				
00 Miscellaneous Revenue	10,910	184	8,239	8,239
37 Capital Revenues:				
25 Capital Contribution (UDOT)	833,783	888,277	-	-
80 Reserves	-	-	-	52,386
Total Fund Revenues	\$ 1,965,389	\$ 1,929,715	\$ 937,239	\$ 934,625
40 Operating Expenses:				
10 Salaries & Wages	\$ 131,181	\$ 148,616	\$ 137,586	\$ 140,014
11 Overtime	9,765	11,968	-	-
13 Employee Benefits	63,769	72,576	72,250	77,289
14 Uniforms	1,470	1,761	2,500	2,500
21 Books, Subscriptions, & Memberships	687	-	1,000	1,500
23 Travel & Training	268	1,098	1,000	1,000
24 Office Supplies	-	259	500	500
25 Fleet Fund Charges	227	-	25,000	25,000
26 Buildings & Grounds O & M	-	25,246	16,000	10,000
29 Risk Management Fund Charges	15,000	15,000	15,000	15,000
31 Professional & Technical	19,789	10,581	45,000	45,000
36 Bond Fees	-	1,500	2,750	2,750
42 Billing Expense	18,920	5,215	7,895	7,895
44 Bad Debt Expense	8,630	-	7,000	7,000
45 Supplies & Maintenance	5,031	4,702	4,000	4,000
48 System Maintenance	27,999	27,353	35,000	35,000
49 Detention Basin Maintenance	46,524	41,278	41,581	42,000
60 Debt Service	85,606	82,514	222,657	222,657
70 Allocation to General Fund	65,610	65,612	65,520	65,520
95 Reserves	-	27,747	-	-
96 Depreciation/Amortization	716,903	822,367	-	-
50 Capital Expenses:				
12-000 Capital Outlay	5,300	-	-	-
14-001 Inventory/Equipment Storage	-	-	35,000	-
15-001 600 N Curb & Gutter Project	-	-	-	30,000
55-110 Remedial Drainage	-	-	200,000	200,000
Total Fund Expenses	\$ 1,222,679	\$ 1,365,393	\$ 937,239	\$ 934,625
Fund Surplus / (Deficit)	\$ 742,710	\$ 564,322	\$ -	\$ -

Fee Information

Storm Drain Section

Fund 57	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Impact fee / acre (.25 acre minimum)	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Service Charge:				
Residential / month	5	4	4	3
Commercial / 1,000 sq. ft. of impervious surface	1	1	1	1

Budget Information

Storm Drain Impact Fee

Fund 77	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
37 Capital Revenues:				
10 Interest Income	\$ -	\$ -	\$ 5,000	\$ 5,000
50 Storm Drain Impact Fees	200,725	293,508	350,000	350,000
55 Contributions from Developers	-	-	-	300,000
Total Fund Revenues	\$ 200,725	\$ 293,508	\$ 355,000	\$ 655,000
50 Capital Expenditures:				
00-001 Impact Fee Refund	\$ 1,253	\$ -	\$ -	\$ -
10-001 Mainline Upsizing	-	-	-	50,000
10-002 West Low Hills Drive	-	20,440	-	-
10-005 Capital & Impact Fee Study	-	39,916	-	-
13-001 Seasons at Traverse Mountain	-	22,260	-	-
15-001 Traverse Mountain Drains	-	-	-	300,000
50-001 Reserves	-	-	355,000	305,000
Total Fund Expenses	\$ 1,253	\$ 82,616	\$ 355,000	\$ 655,000
Capital Surplus / (Deficit)	\$ 199,472	\$ 210,892	\$ -	\$ -

Budget Information

Payment in Lieu

Fund 78	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Capital Revenues:				
10 Interest Earnings	\$ -	\$ -	\$ 1,000	\$ -
50 Developers/Bonds Contributions	67,854	185,316	250,000	450,000
Total Fund Revenues	\$ 67,854	\$ 185,316	\$ 251,000	\$ 450,000
50 Capital Expenditures:				
14-001 Utah Highlands	\$ -	\$ -	\$ 250,000	\$ 250,000
15-001 2100 N Detention by River	-	-	-	200,000
50-001 Reserves	-	-	1,000	-
Total Fund Expenses	\$ -	\$ -	\$ 251,000	\$ 450,000
Capital Surplus / (Deficit)	\$ 67,854	\$ 185,316	\$ -	\$ -

Budget Information

Culinary Water Section

Fund 51	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
30 Operating Revenues:				
00 Miscellaneous Revenue	\$ 21,369	\$ 47,492	\$ 25,000	\$ 25,000
10 Interest Earnings	229	116	-	-
11 Water Service Charges	2,581,304	3,020,267	2,460,778	3,022,000
21 Water Hook Up Fees	262,263	333,465	127,350	127,350
37 Capital Revenues:				
30 Contributions from Developers	1,442,891	2,931,645	-	-
35 Re-Appropriation of Fund Balance	-	-	-	104,171
Total Fund Revenues	\$ 4,308,056	\$ 6,332,985	\$ 2,613,128	\$ 3,278,521
40 Operating Expenses:				
10 Salaries & Wages	\$ 374,074	\$ 461,203	\$ 441,026	\$ 506,798
11 Overtime	31,025	33,296	19,000	19,000
13 Employee Benefits	181,730	190,325	206,221	253,940
14 Uniforms	2,543	3,830	3,200	3,200
21 Books, Subscriptions, & Memberships	3,492	4,789	4,000	5,000
23 Travel & Training	10,667	8,255	10,500	12,000
24 Office Supplies	595	3,288	8,500	8,500
25 Fleet Fund Charges	111,240	111,240	111,240	111,240
26 Buildings & Grounds O & M	788	7,679	10,000	10,000
27 Utilities	17,546	16,286	40,000	40,000
28 Supplies & Maintenance	9,250	12,878	100,000	100,000
29 Risk Management Fund Charges	60,000	60,000	60,000	60,000
30 Electricity - Lehi City Power	230,659	272,161	200,000	350,000
31 Professional & Technical	58,385	32,449	112,000	100,000
32 IT Fund Charges	32,000	32,000	32,000	32,000
36 Bond Fees	3,602	5,320	6,500	6,500
40 Safety	4,554	-	-	-
42 Billing Expense	20,216	43,603	50,000	50,000
44 Bad Debt Expense	17,012	-	15,000	15,000
45 Special Department Supplies	1,842	2,133	12,000	12,000
48 System Maintenance	246,507	356,793	250,000	300,000
49 Tools	2,323	1,496	20,000	20,000
63 Debt Service	100,529	76,216	256,535	256,535
71 Allocation to General Fund	174,500	174,500	174,500	174,500
95 Depreciation	1,019,982	1,091,043	-	-
96 Amortization	5,217	-	4,600	-
50 Capital Expenses:				
50-001 Reserves	-	22,271	401,306	-
54 Capital Outlay	-	-	65,000	832,308
Total Fund Expenses	\$ 2,720,278	\$ 3,023,054	\$ 2,613,128	\$ 3,278,521
Fund Surplus / (Deficit)	\$ 1,587,778	\$ 3,309,931	\$ -	\$ -

Fee Information

Culinary Water Section

Fund 51	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Water Connection Fee:				
3/4" meter	\$ 516.99	\$ 516.99	\$ 527.93	\$ 582.08
1" meter	733.59	733.59	776.20	802.24
1 1/2" meter	1,900.66	1,900.66	1,991.22	2,120.52
2" meter	2,117.71	2,117.71	2,353.76	2,394.00
3" meter	5,628.75	5,628.75	5,628.75	1,278.09
4" meter	7,596.50	7,596.50	7,596.50	2,352.21
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	10.25	10.25	10.25
+ / 1,000 gallons used	0.80	1.09	1.09	1.09

Budget Information

Culinary Water Impact Fee

Fund 71	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
37 Capital Revenues:				
10 Interest Income	\$ 6,366	\$ 7,142	\$ 25,000	\$ 25,000
30 Re-Appropriation of Fund Balance	-	-	1,200,000	1,125,000
40 Contributions from Developers	-	-	2,100,000	1,950,000
50 Water Impact Fees	623,879	692,577	1,500,000	1,500,000
Total Capital Revenues	\$ 630,245	\$ 699,719	\$ 4,825,000	\$ 4,600,000
50 Capital Expenditures:				
00-100 Impact Fee Refund	\$ 17,150	\$ 442,003	\$ 400,000	\$ -
09-002 Pipe Oversizing	-	124,138	60,000	50,000
10-002 Gray Well	-	280,135	150,000	-
10-004 Alpine Springs	-	68,029	-	-
12-001 Adobe Loop	-	183,576	-	-
10-005 TM/Micron Well	-	19,218	-	-
14-001 Spring Line to Low Hills Tank	-	-	200,000	200,000
14-002 Upper Lows Tank	-	1,465	2,100,000	-
14-003 Mitchell Hollow Well	-	-	1,200,000	2,400,000
15-001 Traverse Booster with Piping	-	-	-	200,000
15-002 Sandpit Well	-	-	-	1,500,000
15-003 Pilgrims Well Conversion	-	-	-	250,000

Budget Information (cont.)

Culinary Water Impact Fee

Fund 71	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
50-001 Reserves	\$ -	\$ -	\$ 715,000	\$ -
Total Capital Expenditures	\$ 17,150	\$ 1,118,564	\$ 4,825,000	\$ 4,600,000
Capital Surplus / (Deficit)	\$ 613,095	\$ (418,845)	\$ -	\$ -

Budget Information

Pressurized Irrigation Section

Fund 55	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
30 Operating Revenues:				
00 Miscellaneous Revenue	\$ 112,655	\$ -	\$ 7,845	\$ 7,845
10 Interest Earnings	5,484	7,850	1,305	1,305
21 Secondary Water Hook Up Fees	103,593	113,900	55,000	55,000
30 Contributions from Developers	1,048,342	3,604,471	-	-
31 Pressurized Irrigation Service Charges	2,193,012	2,047,064	1,883,995	2,100,000
Total Fund Revenues	\$ 3,463,086	\$ 5,773,285	\$ 1,948,145	\$ 2,164,150
40 Operating Expenses:				
10 Salaries & Wages	\$ 246,735	\$ 248,516	\$ 248,435	\$ 256,032
11 Overtime	18,470	13,129	15,000	15,000
13 Employee Benefits	134,023	138,386	153,598	151,192
14 Uniforms	2,093	1,328	2,000	2,000
21 Books, Subscriptions, & Memberships	590	630	300	500
23 Travel & Training	305	653	2,000	5,000
24 Office Supplies	630	2,946	10,000	8,000
25 Fleet Fund Charges	25,000	25,000	25,000	25,000
26 Buildings & Grounds O & M	1,052	30,744	17,900	20,000
27 Utilities	2,438	2,438	-	-
29 Risk Management Fund Charges	50,000	50,000	50,000	50,000
30 Electricity - Lehi City Power	153,969	212,905	150,000	150,000
31 Professional & Technical	8,248	22,148	25,400	40,000
36 Bond Fees	5,038	-	3,000	3,000
40 Safety	1,508	279	-	-
42 Billing Expense	22,265	5,215	15,000	15,000
44 Bad Debt Expense	15,486	-	15,000	15,000
45 Supplies & Maintenance	4,271	16,500	16,000	16,000
46 Water Shares Rental	134,854	314,647	250,000	300,000
46-100 Re-Sale Water Purchase	319,143	374,857	250,000	300,000
47 Shop Expense	112	2,422	2,000	2,000
48 System Maintenance	107,058	53,345	200,000	200,000
61-200 Interest Expense	82,251	68,442	-	-
63 Debt Service	-	-	209,892	209,892
71 Allocation to General Fund	64,890	64,890	64,980	64,980
95 Depreciation	924,879	1,001,373	-	-
50 Capital Expenses:				
10-001 Fire Hydrant / Mainline Replacement	-	169,379	-	200,000
10-002 SCADA Upgrades	-	6,400	-	-

Budget Information (cont.)

Pressurized Irrigation Section

Fund 55	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
11-001 Murdock	\$ -	\$ 10,528	\$ -	\$ -
10-003 Reserves	-	18,214	222,640	115,554
Total Fund Expenses	\$ 2,325,308	\$ 2,855,314	\$ 1,948,145	\$ 2,164,150
Fund Surplus / (Deficit)	\$ 1,137,778	\$ 2,917,971	\$ -	\$ -

Fee Information

Pressurized Irrigation Section

Fund 55	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
PI Connection Fee:				
1" lateral	\$ 247.38	\$ 247.38	\$ 258.92	\$ 250.71
1 1/4" lateral	311.53	311.53	352.66	353.74
1 1/2" lateral	376.26	376.26	444.07	465.91
2" lateral	518.66	518.66	564.73	666.39
PI Impact Fee:				
Residential (single & multi-family) / acre (.25 acre minimum)	4,270	4,270	4,270	4,270
Non-Residential / pervious acre (.25 acre minimum)	6,703	6,703	6,703	6,703
PI Service Charge:				
Base rate / connection / month	4.14	4.14	2.14	2.14
+ / sq. ft. lot divided by 43,560	41.67	41.67	41.67	41.67
Minimum / month charge	12.47	10.47	10.47	10.47
Pre-construction water permit base	85	85	85	85
+ / 1,000 sq. ft. of lot	1	1	1	1
or + / lot (whichever is less)	25	25	25	25
Fire hydrant non-metered usage	110	110	110	110
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
Penalty for violation of PI water system conservation code:				
First violation	-	-	-	Written Notice
Second violation	-	-	-	100
Third violation	-	-	-	Class C Misdemeanor

Budget Information

Pressurized Irrigation Impact Fee

Fund 75	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
37 Capital Revenues:				
10 Interest Income	\$ 2,187	\$ 4,029	\$ 25,000	\$ 25,000
40 Contributions from Developers	-	-	400,000	300,000
50 PI Impact Fees	614,933	682,906	1,000,000	1,000,000
Total Capital Revenues	\$ 617,120	\$ 686,935	\$ 1,425,000	\$ 1,325,000
50 Capital Expenditures:				
00-001 Impact Fee Refund	\$ 17,562	\$ 129,875	\$ 100,000	\$ -
09-001 Pipe Oversizing	-	322,005	50,000	60,000
10-003 Sandpit Reservoir	-	53,924	500,000	-
09-002 Vibbert Well	-	9,658	-	-
12-001 Adobe Loop	-	8,970	-	-
13-002 Traverse Mountain Booster Pump	-	3,020	-	-
14-001 Upper Low Hills Reservoir	-	-	400,000	-
15-001 Traverse Booster with Piping	-	-	-	300,000
15-002 Railroad Well & Piping	-	-	-	300,000
50-001 Reserves	-	-	-	665,000
Total Capital Expenditures	\$ 17,562	\$ 527,452	\$ 1,425,000	\$ 1,325,000
Capital Surplus / (Deficit)	\$ 599,558	\$ 159,483	\$ -	\$ -

Budget Information

Waste Water Section

Fund 52	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
30 Operating Revenues:				
00 Miscellaneous Revenue	\$ 12,769	\$ 30,483	\$ 10,000	\$ 10,000
31 Sewer Service Charges	6,292,828	7,329,197	6,550,000	8,000,000
37 Capital Revenues:				
37-25 Contributions Capital Funding	768,213	1,182,383	-	-
Total Fund Revenues	\$ 7,073,810	\$ 8,542,063	\$ 6,560,000	\$ 8,010,000
40 Operating Expenses:				
10 Salaries & Wages	\$ 145,182	\$ 151,583	\$ 176,369	\$ 178,426
11 Overtime	11,625	16,296	10,000	10,000
13 Employee Benefits	68,050	79,844	103,774	114,811
14 Uniforms	1,075	1,783	2,000	2,000
21 Books, Subscriptions, & Memberships	189	326	200	400
23 Travel & Training	747	475	4,500	4,500
24 Office Supplies	801	2,929	3,500	3,500
25 Fleet Fund Charges	75,000	75,000	75,000	75,000
26 Buildings & Grounds O & M	3,064	3,838	10,000	10,000
27 Utilities	4,478	2,774	10,000	10,000
28 Supplies & Maintenance	23,398	24,606	50,000	50,000
29 Risk Management Fund Charges	50,000	50,000	50,000	50,000
30 Electricity - Lehi City Power	4,565	4,251	5,000	5,000
31 Professional & Technical	8,885	6,803	58,000	50,000
32 IT Fund Charges	6,076	6,000	6,000	6,000

Budget Information (cont.)

Waste Water Section

Fund 52	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
33 Timpanogos Sewer District	\$ 4,878,763	\$ 4,676,567	\$ 5,250,000	\$ 6,000,000
40 Safety	5,339	-	-	-
43 Billing Expense	19,676	30,602	35,000	35,000
44 Bad Debt Expense	41,680	-	30,000	30,000
45 Department Supplies	2,829	2,839	5,000	5,000
48 System Maintenance	5,033	45,659	98,615	98,615
61 Interest Expense	-	-	3,000	3,000
71 Allocation to General Fund	150,000	150,000	150,000	150,000
90 Amortization Expense	-	-	3,000	3,000
95 Depreciation	1,015,413	1,036,425	-	-
50 Capital Expenses:				
10-002 Manhole/Main Line Rehab	-	-	70,000	80,000
14-001 TV Inspection Van	-	-	316,042	316,042
50-001 Reserves	-	-	-	719,706
58 Capital Improvements	-	-	35,000	-
Total Fund Expenses	\$ 6,521,868	\$ 6,368,600	\$ 6,560,000	\$ 8,010,000
Fund Surplus / (Deficit)	\$ 551,942	\$ 2,173,463	\$ -	\$ -



Fee Information

Waste Water Section

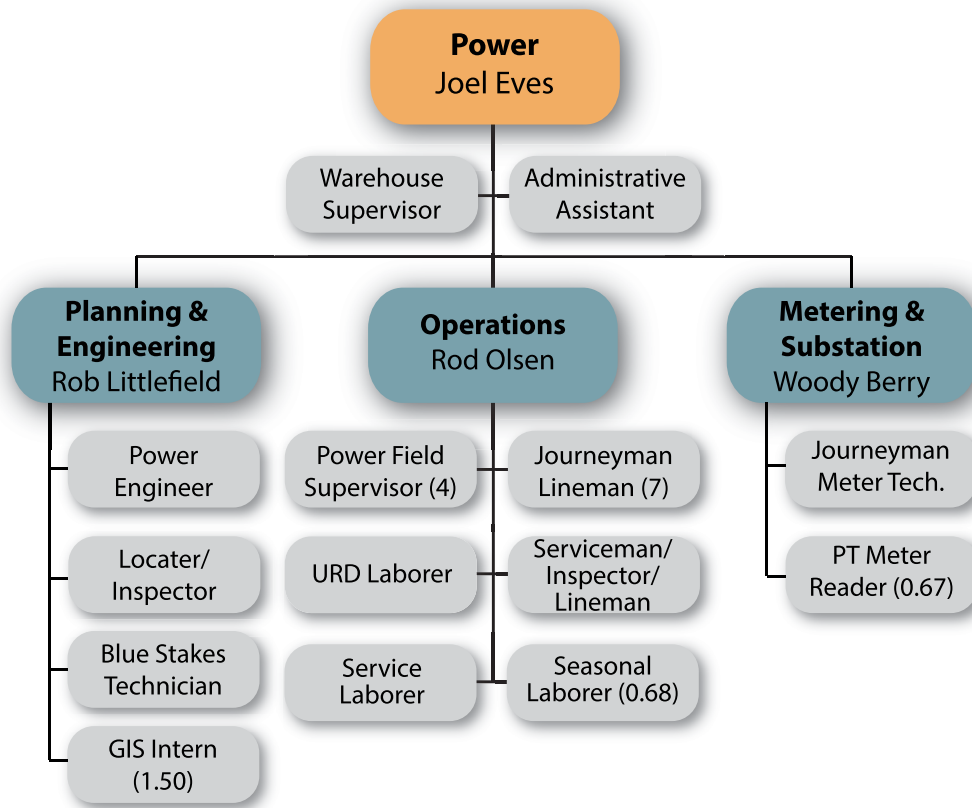
Fund 52	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Impact Fee:				
Residential / dwelling unit	\$ 460	\$ 460	\$ 460	\$ 460
Non-Residential:				
3/4" meter	460	460	460	460
1" meter	1,230	1,230	1,230	1,230
1 1/2" meter	1,534	1,534	1,534	1,534
2" meter	4,914	4,914	4,914	4,914
3" 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	18	22	22	25
+ / 1,000 gallons used	2	2	2	2
Timpanogos Special Service District (Regional Sewer Treatment Plant):				
Impact Fee:				
Single family housing / house	3,812	3,812	3,812	2,563
Multi unit residential / dwelling unit	3,812	3,812	3,812	2,563
Commercial, industrial, institutional	See TSSD	See TSSD	See TSSD	See TSSD

Budget Information

Waste Water Impact Fee

Fund 72	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
37 Capital Revenues:				
10 Interest Income	\$ 8,878	\$ 9,670	\$ 10,000	\$ 10,000
30 Re-Appropriate Fund Balance	-	-	1,090,000	-
40 Contributions from Developers	-	-	350,000	1,350,000
50 Sewer Impact Fees	276,032	493,360	400,000	400,000
Total Capital Revenues	\$ 284,910	\$ 503,030	\$ 1,850,000	\$ 1,760,000
50 Capital Expenditures:				
00-100 Impact Fee Refunds	\$ 385	\$ -	\$ -	\$ -
09-002 Oversizing Pipe	-	3,416	100,000	100,000
09-003 Jordan River Sewer Expansion	-	277,195	1,400,000	-
11-005 1700 West Sewer Expansion	-	147,064	-	130,000
14-001 Micron Sewer Extension	-	-	350,000	-
15-001 Camp Williams Sewer	-	-	-	1,000,000
15-002 Bull River Sewer Extension	-	-	-	350,000
50-001 Reserves	-	-	-	180,000
Total Capital Expenditures	\$ 385	\$ 427,675	\$ 1,850,000	\$ 1,760,000
Capital Surplus / (Deficit)	\$ 284,525	\$ 75,356	\$ -	\$ -

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.

Department Two-Year Accomplishments

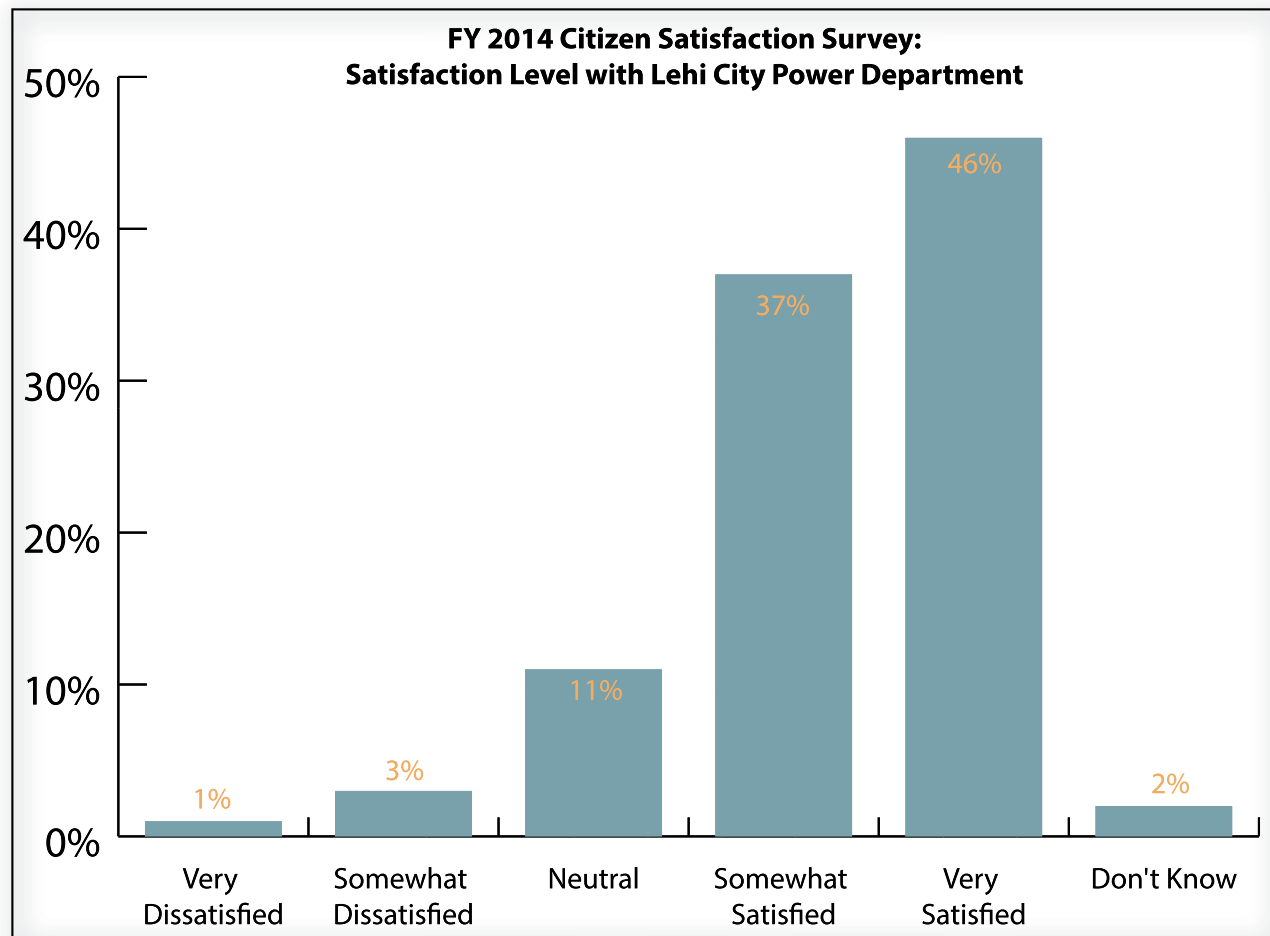
- Completed the Horse Butte Wind Farm.
- Reached a new peak load of 82 megawatts.
- Connected 798 additional customers.

Mayor & City Council Goal: Provide Quality City Services

Mayor & City Council Strategy: Build a well-planned and reliable infrastructure

Department/Division Objective: Ensure a well-planned and reliable infrastructure by providing a reliable power infrastructure to Lehi residents.

Performance Measure	FY 2011	FY 2012	FY 2013	FY 2014 (Planned)	FY 2014 (Actual)	FY 2015 (Planned)
Percent of street lights audited per year	-	-	-	10%	9.8%	10%
SAIFI (average number of interruptions / customer)	0.486	0.496	0.312	0.500	0.039	0.400
SAIDI (average outage duration / customer in minutes)	29.80	36.19	20.98	50.00	6.56	20.00



Staffing Information

Power Department

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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 System / Substation Supervisor	19	1.00	1.00	1.00	1.00
Power Field Supervisor	19	3.00	3.00	4.00	4.00
Planner / System Designer	19	1.00	1.00	1.00	1.00
Journeyman Power Lineman	18	5.00	5.00	7.00	7.00
Serviceman / Inspector / Lineman	18	1.00	1.00	1.00	1.00
Power Engineer	-	-	-	-	1.00
Power Warehouse Supervisor	16	1.00	1.00	1.00	1.00
Locator / Inspector	13	1.00	1.00	1.00	1.00
Apprentice Power Lineman IV	10	3.00	3.00	-	-
Warehouse / Maintenance Worker	10	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	10	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	**0.68
GIS Intern	-	**0.50	**0.50	0.50	1.50
Total FTEs		24.59	24.59	23.59	25.59

**Funded, but unfilled position.



Budget Information

Power Department

Fund 53	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
30 Operating Revenues:				
11 Electric Sales Taxable	\$ 18,411,341	\$ 20,404,771	\$ 20,168,153	\$ 22,300,000
12 Electric Sales Tax Exempt	2,436,021	2,627,573	2,500,000	2,600,000
25 Electric Hook Up Fees	200,480	261,843	75,000	75,000
36 Miscellaneous Revenues:				
00 Miscellaneous Revenue	164,592	179,985	50,000	50,000
03 Temporary Power Charges	41,740	44,640	75,000	75,000
05 Revenue from Damages	22,594	652	25,000	25,000
10 Interest Income	103,091	27,296	34,731	34,731
15 Salvage Revenue	24,643	22,909	25,000	25,000
20 Gain/Loss Sales of Fixed Assets	33,221	-	-	-
25 Contribution Capital Funding	280,590	429,291	-	-
50 Late Payment Penalties	133,361	154,943	175,000	175,000
60 Pole Attachment Revenue	14,959	-	50,000	50,000
37 Capital Revenues:				
60 Subdivision Development Reimbursement	1,259,388	769,891	250,000	250,000
Total Fund Revenues	\$ 23,126,021	\$ 24,923,794	\$ 23,427,884	\$ 25,659,731
40 Operating Expenses:				
10 Salaries & Wages	\$ 1,101,563	\$ 1,655,359	\$ 1,686,020	\$ 1,771,327
11 Overtime	67,933	71,298	109,640	109,640
13 Employee Benefits	542,962	699,583	717,323	806,012
14 Uniforms	8,065	10,605	9,200	9,200
21 Books, Subscriptions, & Memberships	14,315	1,225	3,000	3,000
23 Travel & Training	15,985	19,274	23,500	23,500
24 Office Supplies	6,423	5,535	10,000	14,018
25 Fleet Fund Charges	350,000	350,000	350,000	350,000
26 Buildings & Grounds O & M	8,000	22,290	27,325	27,325
27 Utilities	37,042	34,938	47,000	47,000
28 Supplies & Maintenance	967	4,418	2,000	2,000
29 Risk Management Fund Charges	200,000	200,000	200,000	200,000
30 Electricity - Lehi City Power	8,781	9,525	10,000	10,000
31 Professional & Technical	31,249	65,969	70,000	70,000
32 IT Fund Charges	19,999	20,000	20,000	20,000
33 Computer Maintenance	-	-	5,000	5,000
36 Bond Fees / Admin Fees	40,478	32,787	30,000	30,000
38 Tree Trimming Expense	41,450	43,450	40,000	40,000
40 Safety	22,710	17,228	25,100	25,100
42 Delinquent Collection Expense	8,043	12,422	15,000	15,000
43 Billing Expense	131,475	168,128	150,000	150,000
44 Bad Debt Expense	278,948	446	50,000	50,000
45 System Maintenance	441,036	99,271	89,000	89,000
45-100 Miscellaneous	-	13,300	23,184	23,184
46 Resale Power Purchase	14,772,427	17,460,874	17,451,000	19,320,871
47 Supplies & Maintenance	40,421	47,003	31,500	31,500
48 Substation Maintenance	21,862	18,642	60,000	60,000

Budget Information (cont.)

Power Department

Fund 53	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
49 Power Locating	\$ 2,552	\$ 2,799	\$ 7,500	\$ 7,500
60 Debt Bond Interest	117,490	119,250	873,789	873,789
71 Allocation to General Fund	265,920	265,920	266,000	266,000
13-004 UAMPS Payson Project	-	586,306	-	-
85 Depreciation	1,781,045	1,873,642	-	-
90 Amortization Expense	7,165	-	25,803	-
50 Capital Expenses:				
50-001 Reserves	-	-	-	207,765
53 Improvement to System	-	-	200,000	200,000
55 Street Light Project	-	-	150,000	150,000
56 Subdivision Construction	-	-	250,000	250,000
57 Power Line Purchases	-	-	150,000	150,000
59-100 New Equipment	-	-	-	2,000
59-120 Designated City Projects	-	114,727	50,000	50,000
59-130 Equipment Storage	-	-	200,000	200,000
Total Fund Expenses	\$ 20,386,306	\$ 24,046,214	\$ 23,427,884	\$ 25,659,731
Fund Surplus / (Deficit)	\$ 2,739,715	\$ 877,580	\$ -	\$ -

Fee Information

Power Department

Fund 53	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
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 Department

Fund 53			Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
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	1,816
225	54	10	2,270	2,270	2,270	2,270
400	96	14	3,177	3,177	3,177	3,177
Commercial Single Phase Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
100	24	5	1,135	1,135	1,135	1,135
125	30	7	1,589	1,589	1,589	1,589
150	36	9	2,043	2,043	2,043	2,043
200	48	14	3,177	3,177	3,177	3,177
400	96	19	4,312	4,312	4,312	4,312
Commercial/Residential 3-Phase (120/240) Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	52	16	3,631	3,631	3,631	3,631
150	62	24	5,447	5,447	5,447	5,447
200	83	31	7,035	7,035	7,035	7,035
400	166	63	14,298	14,298	14,298	14,298
600	249	94	21,333	21,333	21,333	21,333
800	333	126	28,596	28,596	28,596	28,596
1000	416	157	35,631	35,631	35,631	35,631
1200	499	189	42,894	42,894	42,894	42,894
1600	665	252	57,191	57,191	57,191	57,191
2000	831	312	71,489	71,489	71,489	71,035
2500	1039	394	89,418	89,418	89,418	89,418
Commercial/Residential 3-Phase (120/208) Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	45	16	3,631	3,631	3,631	3,631
150	54	24	5,447	5,447	5,447	5,447
200	72	31	7,035	7,035	7,035	7,035
400	144	63	14,298	14,298	14,298	14,298
600	216	94	21,333	21,333	21,333	21,333
800	288	126	28,596	28,596	28,596	28,596
1000	360	157	35,631	35,631	35,631	35,631
1200	432	189	42,894	42,894	42,894	42,894
1600	576	252	57,191	57,191	57,191	57,191
2000	721	315	71,489	71,489	71,489	71,489
2500	901	394	89,418	89,418	89,418	89,418

Fee Information (cont.)

Power Department

Fund 53			Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
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	206,524
3000	2494	1092	247,829	247,829	247,829	247,829
3500	2910	1272	288,672	288,672	288,672	228,680
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 (\$4.50 minimum bill)			0.08761	0.08761	0.08761	0.08761
Commercial base/month			9	9	9	9
+/kWh. 1st 1,000 kWh (if no demand)			0.0980	0.0980	0.0980	0.0980
+/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

Power Impact Fee

Fund 73	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
37 Capital Revenues:				
10 Interest Income	\$ 17,055	\$ 22,443	\$ 35,000	\$ 35,000
30 Re-Appropriation of Fund Balance	-	-	1,530,000	132,000
50 Electric Impact Fees	1,216,472	2,110,865	1,800,000	3,000,000
Total Capital Revenues	\$ 1,233,527	\$ 2,133,308	\$ 3,365,000	\$ 3,167,000
50 Capital Expenditures:				
00-100 Impact Fee Refunds	\$ 1,434	\$ 1,434	\$ -	\$ -
12-001 SR 92 600 Amp Feeder	-	-	425,000	-
13-002 Capacitors	-	-	320,000	-
13-003 2100 N Feeder Line	-	-	400,000	-
14-001 Bull River Transformer	-	-	1,000,000	909,000
14-002 IM Flash Substation	-	-	1,220,000	2,258,000
Total Capital Expenditures	\$ 1,434	\$ 1,434	\$ 3,365,000	\$ 3,167,000
Capital Surplus / (Deficit)	\$ 1,232,093	\$ 2,131,874	\$ -	\$ -



Waste Collection

Fund Description

The collection of solid waste is contracted to Waste Management of Utah and is managed by the Finance Department (see page 71). 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.

Budget Information

Waste Collection

Fund 54	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
30 Operating Revenues:				
20 Garbage Service Charges	\$ 2,291,890	\$ 2,155,728	\$ 1,900,000	\$ 2,200,000
21 Sale of Garbage Bags	14	-	-	-
22 Dump Pass Receipts	6,070	6,790	7,500	7,500
36 Miscellaneous Revenues:				
10 Interest Income	3,677	4,102	500	500
37 Other Revenues:				
35 Re-Appropriation of Fund Balance	-	-	197,000	297,000
Total Operating Revenues	\$ 2,301,651	\$ 2,166,620	\$ 2,105,000	\$ 2,505,000
40 Operating Expenses:				
11 Garbage Contract Payment	\$ 1,620,761	\$ 1,807,413	\$ 1,500,000	\$1,900,000
38 Operation Expenses by Ton / Month	444,745	406,530	550,000	550,000
42 Billing Expense	32,274	18,060	25,000	25,000
43 Bad Debt Expense	17,786	-	10,000	10,000
45 City Clean-up Expense	4,884	11,539	10,000	10,000
46 Purchase of Garbage Bags	115	-	-	-
71 Allocation to General Fund	9,999	9,999	10,000	10,000
Total Operating Expenses	\$ 2,130,564	\$ 2,253,541	\$ 2,105,000	\$2,505,000
Fund Surplus / (Deficit)	\$ 171,087	\$ (86,921)	\$ -	\$ -

Fee Information

Waste Collection

Fund 54	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
First garbage tote / month	\$ 14	\$ 12	\$ 10.50	\$ 10.50
Additional garbage tote(s) each / month	10	10	10	10
Recyclables tote (bi-weekly collect) / month	Free	Free	Free	Free
Green waste tote / month (April - November only)	6.50	6.50	6.50	6.50

John Hutchings Museum



Division Description

See page 96 for complete information, including staffing and performance measures, for the Museum Division.

Budget Information

Museum Division

Fund 56	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
30 Operating Revenues:				
10 Interest Income	\$ 1,677	\$ 899	\$ 750	\$ 750
11 Museum Receipts	39,151	39,520	29,000	29,000
80 Contribution from General Fund	159,996	186,875	186,903	186,903
36 Miscellaneous Revenues:				
15 Re-Appropriation from Fund Balance	-	-	-	71,695
Total Operating Revenues	\$ 200,824	\$ 227,294	\$ 216,653	\$ 288,348
40 Operating Expenses:				
10 Salaries & Wages	\$ 91,142	\$ 89,610	\$ 113,777	\$ 135,727
11 Overtime	131	73	-	-
13 Employee Benefits	25,868	27,507	21,826	38,571
21 Books, Subscriptions, & Memberships	300	-	-	-
22 Publicity	7,085	7,540	8,500	8,500
24 Office Supplies	5,763	4,650	5,000	5,000
24-001 Lehi Archives Office Supplies	-	-	-	8,000
25 Vehicle Fuel / Maintenance / Mileage	578	143	2,000	2,000
26 Buildings & Grounds O & M	6,611	11,092	2,950	2,950
27 Utilities	5,359	7,075	6,800	6,800
30 Electricity - Lehi City Power	4,326	3,949	5,000	5,000
31 Professional & Technical	3,686	2,064	4,300	4,300
32 IT Fund Charges	6,000	6,000	6,000	6,000
33 Risk Management Fund Charges	9,999	9,999	10,000	10,000
45 Miscellaneous	35,187	25,659	30,500	30,500

Budget Information (cont.)

Museum Division

Fund 56	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
54 Artifacts & Exhibits	\$ 11,313	\$ 12,223	\$ -	\$ 25,000
95 Depreciation	15,876	15,923	-	-
Total Operating Expenses	\$ 229,224	\$ 223,507	\$ 216,653	\$ 288,348
Fund Surplus / (Deficit)	\$ (28,400)	\$ 3,787	\$ -	\$ -

Fee Information

Museum Division

Fund 56	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015
Admissions:				
Children 3-12	\$ 3	\$ 3	\$ 3	\$ 3
Students 13-18	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	50
Couple Annual Pass	-	-	30	30
Individual Annual Pass	25	25	25	25
Field Trips & Group Tours/student	3 - 6	3 - 6	3	3
+/parent	3	3	3	3
+/participant/additional activity >6	1	1	1 - 4	1 - 4
+ transfer charge for bird of prey (if applicable)	35	35	35	35
Workshop	-	-	10 - 25	10 - 25
Workshop (multi-session)	-	-	50 - 60	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

Internal Service Funds

Fund 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 83 for more information regarding the Physical Facilities Section.
- **Information Technology Internal Service Fund:** See page 61 for more information regarding the Information Technology Division, including performance measures and staffing information.
- **Fleet Internal Service Fund:** See page 83 for more information regarding the Fleet Division, including performance measures and staffing information.
- **Risk Management Internal Service Fund:** See page 65 for more information regarding the Risk Management Division, including performance measures and staffing information.

Budget Information

Buildings/Grounds Fund

Fund 69	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
30 Operating Revenues:				
30 Charge to General Fund	\$ -	\$ 195,184	\$ 197,675	\$ 197,675
31 Charge to Legacy Center Fund	-	80,000	92,000	92,000
32 Charge to Water Fund	-	5,904	10,000	10,000
33 Charge to Sewer Fund	-	2,900	10,000	10,000
34 Charge to Electric Fund	-	11,000	27,328	27,328
35 Charge to P.I. Fund	-	17,900	17,900	17,900
36 Charge to Museum Fund	-	10,950	10,950	10,950
37 Charge to Drainage Fund	-	16,000	16,001	16,000
Total Operating Revenues	\$ -	\$ 339,838	\$ 381,854	\$ 381,853
40 Operating Expenses:				
10 Salaries & Wages	\$ -	\$ 40,010	\$ 89,418	\$ 96,580
12 Uniforms	-	-	-	1,000
13 Employee Benefits	-	20,659	41,291	59,636
21 Books, Subscriptions, & Memberships	-	14	500	500
23 Travel & Training	-	349	2,500	2,500
24 Office Supplies	-	200	500	500
25 Fleet Fund Charges	-	-	5,000	5,000
26 Repairs	-	190,545	149,825	149,825
27 Utilities	-	-	500	500
28 Supplies & Maintenance	-	80,029	50,000	50,000
29 IT Fund Charges	-	-	5,000	5,000
45 Miscellaneous	-	791	5,000	6,350
54 Capital Outlay	-	-	32,320	-
70 Reserves	-	-	-	4,462
95 Depreciation	-	3,074	-	-
Total Operating Expenses	\$ -	\$ 335,671	\$ 381,854	\$ 381,853
Fund Surplus / (Deficit)	\$ -	\$ 4,167	\$ -	\$ -

Budget Information

Information Technology Fund

Fund 63	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Miscellaneous Revenues:				
10 Interest Income	\$ 1,325	\$ 1,778	\$ 12,426	\$ 7,500
37 Other Revenues:				
80 Reserves	-	-	313,398	230,135
37 Sale of Fixed Assets	-	3,271	-	-
38 Operating Revenues:				
30 Charge to General Fund	543,000	553,000	531,000	557,000
31 Charge to Legacy Center 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 Fund	4,000	4,000	4,000	4,000
Total Operating Revenues	\$ 660,325	\$ 674,049	\$ 972,824	\$ 910,635
40 Operating Expenses:				
10 Salaries & Wages	\$ 226,864	\$ 219,643	\$ 229,219	\$ 198,151
13 Employee Benefits	87,123	92,276	105,573	92,776
21 Books, Subscriptions, & Memberships	531	467	2,000	2,000
23 Travel & Training	4,303	9,441	15,000	15,000
24 Office Supplies	320	68	1,500	1,500
25 Fleet Fund Charges	3,000	3,000	3,000	3,000
27 Utilities	3,727	4,401	5,000	5,000
28 Supplies & Maintenance	94,288	239,212	178,483	178,483
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
31 Professional & Technical	18,437	31,328	25,000	25,000
45 Miscellaneous	5,986	28,520	43,049	43,049
46 Software Licensing	19,582	20,630	60,000	41,676
55 Hardware Replacement	-	-	200,000	200,000
56 Software Upgrade	-	-	100,000	100,000
95 Depreciation	51,983	52,503	-	-
Total Operating Expenses	\$ 521,144	\$ 706,489	\$ 972,824	\$ 910,635
Fund Surplus / (Deficit)	\$ 100,872	\$ (32,440)	\$ -	\$ -

Budget Information

Fleet Fund

Fund 64	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Miscellaneous Revenues:				
10 Interest Income	\$ 6,269	\$ 5,656	\$ 20,840	\$ 20,840
37 Other Revenues:				
80 Reserves	-	-	588,893	289,318
90 Miscellaneous	-	5,275	-	-
38 Operating Revenues:				
30 Charge to General Fund	788,000	888,000	888,000	888,000
31 Charge to Legacy Center Fund	2,000	2,000	2,000	2,000
32 Charge to Water Fund	111,240	111,240	111,240	111,240
33 Charge to Sewer Fund	75,000	75,000	75,000	75,000
34 Charge to Electric Fund	350,000	350,000	350,000	350,000
35 P.I. 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 Fund	5,000	5,000	5,000	5,000
Total Operating Revenues	\$ 1,365,509	\$ 1,470,171	\$ 2,068,973	\$ 1,769,398
40 Operating Expenses:				
10 Salaries & Wages	\$ 79,696	\$ 105,392	\$ 99,886	\$ 100,639
11 Overtime	25,968	29,368	-	-
13 Employee Benefits	31,490	54,588	52,317	56,181
21 Books, Subscriptions, & Memberships	5,116	6,517	5,000	2,500
23 Travel & Training	1,206	2,190	5,000	10,000
24 Office Supplies	965	846	1,200	1,200
25 Operating Expenses	378,940	241,893	427,974	375,000
25-100 Fuel	497,516	607,762	485,800	485,800
26 IT Fund Charges	2,000	2,000	2,000	2,000
27 Utilities	1,064	-	-	-
28 Supplies & Maintenance	4,993	5,284	6,500	100,000
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
45 Miscellaneous	8,600	4,817	12,296	12,296
54 Equipment Replacement	-	-	966,000	618,782
70 Reserves	130,586	226,505	-	-
Total Operating Expenses	\$ 1,173,140	\$ 1,292,162	\$ 2,068,973	\$ 1,769,398
Fund Surplus / (Deficit)	\$ 192,369	\$ 178,009	\$ -	\$ -

Budget Information

Risk Management Fund

Fund 65	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
36 Miscellaneous Revenues:				
10 Interest Income	\$ 5,285	\$ 5,150	\$ 4,099	\$ 4,099
37 Other Revenues:				
80 Reserves	-	-	-	153,747
38 Operating Revenues:				
30 Charge to General Fund	375,991	90,991	257,000	92,000
31 Charge to Legacy Center Fund	65,000	65,000	65,000	65,000
32 Charge to Water Fund	60,000	60,000	60,000	60,000
33 Charge to Sewer Fund	50,000	50,000	50,000	50,000
34 Charge to Electric Fund	200,000	200,000	200,000	200,000
35 P.I. 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 IT Fund	5,000	5,000	5,000	5,000
39 Charge to Fleet Fund	5,000	5,000	5,000	5,000
Total Operating Revenues	\$ 841,276	\$ 556,141	\$ 721,099	\$ 709,846
40 Operating Expenses:				
10 Salaries & Wages	\$ 72,017	\$ 72,513	\$ 72,223	\$ 74,390
13 Employee Benefits	28,135	30,501	34,126	36,771
21 Books, Subscriptions, & Memberships	3,555	4,125	2,950	2,950
23 Travel & Training	1,738	5,703	5,000	5,000
24 Office Supplies	50	79	500	500
25 Fleet Fund Charges	6,060	4,730	5,000	5,000
26 Damage Repairs	74,100	28,788	27,735	27,735
27 Utilities	631	-	500	500
28 Safety	-	2,823	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	11,281	13,754	15,500	15,500
33 Litigation Claims Management	-	12,000	40,000	40,000
41 Insurance Expense	417,467	489,854	420,000	460,000
45 Miscellaneous	29,158	4,119	17,000	17,000
71 Insurance Trust Reserves	-	-	56,065	-
95 Depreciation	3,484	3,481	-	-
Total Operating Expenses	\$ 651,676	\$ 676,470	\$ 721,099	\$ 709,846
Fund Surplus / (Deficit)	\$ 192,369	\$ (120,329)	\$ -	\$ -

Redevelopment Agency Funds

Redevelopment Agency Funds

Fund Description

Redevelopment Areas (RDAs) (now called Urban Renewal Areas), Economic Development Areas (EDAs), and Community Development Areas (CDAs) are established by the Lehi Redevelopment Agency in certain areas of the City identified for redevelopment and economic development. The creation of an RDA is based primarily on blight reduction and job creation, the creation of an EDA based on job creation, and the creation of a CDA is based on broad economic development factors. RDAs, EDAs, and CDAs allow the City to utilize tax increment financing (TIF) to stimulate development within the area. Additional information on redevelopment and economic development efforts within the City can be found on page 78.

Budget Information

Millpond Area RDA

Fund 60	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Revenues:				
31-10 Property Tax Revenue	\$ 290,339	\$ 319,128	\$ 250,000	\$ 250,000
36-00 Reserves	-	-	492,500	-
36-10 Interest Income	7,597	5,106	7,500	7,500
Total Revenues	\$ 297,936	\$ 324,234	\$ 750,000	\$ 257,500
40 Expenses:				
71 Reserves	\$ -	\$ -	\$ -	\$ 257,500
76 Transfer to Outdoor Pool	-	346,207	750,000	-
Total Expenses	\$ -	\$ 346,207	\$ 750,000	\$ 257,500
Fund Surplus / (Deficit)	\$ 297,936	\$ (21,973)	\$ -	\$ -

Budget Information

IM Flash Area RDA

Fund 61	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Revenues:				
31-10 Property Tax Revenue	\$ 7,865,146	\$ 7,476,959	\$ 7,865,000	\$ 8,000,000
38-91 Micron Loan Proceeds	-	-	9,000,000	9,000,000
Total Revenues	\$ 7,865,146	\$ 7,476,959	\$ 16,865,000	\$ 17,000,000
40 Expenses:				
70 Contribution to Alpine School District	\$ 1,085,390	\$ 1,031,821	\$ 1,085,370	\$ 1,104,000
72 Contribution to Utah County	188,764	179,448	188,760	192,000
75 Transfer to Lehi City	1,085,390	1,031,820	1,085,370	1,104,000
90 Debt Service - Micron Note	5,505,602	5,233,871	5,505,500	5,600,000
91 IM Flash Construction Project	-	-	9,000,000	9,000,000
Total Expenses	\$ 7,865,146	\$ 7,476,959	\$ 16,865,000	\$ 17,000,000
Fund Surplus / (Deficit)	\$ -	\$ -	\$ -	\$ -

Budget Information

Thanksgiving Park EDA

Fund 66	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Revenues:				
31-10 Property Tax Revenue	\$ 49,792	\$ 81,129	\$ 75,000	\$ 150,000
38-91 Contribution/Loan	650,000	475,000	-	-
Total Revenues	\$ 699,792	\$ 556,129	\$ 75,000	\$ 150,000
40 Expenses:				
31 Professional & Technical	\$ -	\$ 4,057	\$ 3,750	\$ 7,500
70 Thanksgiving Park Distribution	-	77,072	71,250	142,500
90 Taxing Entities	48,247	-	-	-
91 Development Costs	650,000	475,000	-	-
Total Expenses	\$ 698,247	\$ 556,129	\$ 75,000	\$ 150,000
Fund Surplus / (Deficit)	\$ 1,545	\$ -	\$ -	\$ -

Budget Information

Adobe EDA

Fund 67	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Revenues:				
31-10 Property Tax Revenue	\$ -	\$ -	\$ 750,000	\$ 1,000,000
31-80 Transfer from General Fund	-	-	7,500	-
Total Revenues	\$ -	\$ -	\$ 757,500	\$ 1,000,000
40 Expenses:				
31 EDA Costs	\$ 8,048	\$ 9,889	\$ 7,500	\$ -
80 Taxing Entities	-	-	-	250,000
81 Aid to Construction Impact Fee	-	-	750,000	750,000
Total Expenses	\$ 8,048	\$ 9,889	\$ 757,500	\$ 1,000,000
Fund Surplus / (Deficit)	\$ (8,048)	\$ (9,889)	\$ -	\$ -



Budget Information

Outlets at Traverse Mountain CDA

Fund 68	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Planned FY 2015
Revenues:				
31-10 Property Tax Revenue	\$ -	\$ -	\$ -	\$ 500,000
31-20 Sales Tax Revenue	-	277,409	750,000	750,000
38-80 Tax Increment Financing	-	13,612,053	-	-
Total Revenues	\$ -	\$ 13,889,462	\$ 750,000	\$ 1,250,000
40 Expenses:				
70 Tax Increment Projects	\$ -	\$ 13,889,462	\$ -	\$ 500,000
80 Sales Tax Reimbursement	-	277,409	750,000	750,000
Total Expenses	\$ -	\$ 14,166,871	\$ 750,000	\$ 1,250,000
Fund Surplus / (Deficit)	\$ -	\$ (277,409)	\$ -	\$ -



Appendix A: Glossary

A

ACCOUNTING PERIOD:

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

ACCOUNTING SYSTEM:

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

ACCRUAL BASIS:

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

ACTUAL:

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

ADOPTED:

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

ADOPTED BUDGET:

The financial plan for the fiscal year beginning July 1.

ALLOCATED COST:

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

ALLOTMENT:

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

AMENDED OR REVISED BUDGET:

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

AMORTIZATION:

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

APPROPRIATION:

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

ASSESSED VALUATION:

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

ASSESSMENT ROLL:

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

AUDIT:

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to; 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 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 result of its operations and closes its books. NOTE: It is usually a year, though not necessarily a calendar year.

FORECAST:

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

FULL-TIME EQUIVALENT:

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.



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 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 B: Comprehensive Staffing Document

Staffing Information

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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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
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	1.00
Management Analyst	14	-	-	1.00	1.00
Events Coordinator/Management Analyst	14	-	1.00	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	-	0.59	0.59	*0.59	-
Emergency Management Coordinator	-	*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	-
Total FTEs		8.94	10.94	11.94	9.50

*Approved, but unfunded position.

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	0.00	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	10.00	10.00

*Approved, but unfunded position.

Staffing Information

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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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

Finance

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
Human Resource Technician	11	1.00	-	-	-
Customer Service Lead	10	-	1.00	1.00	1.00
Accounting/Payroll Technician	9	1.00	1.00	1.00	1.00
Accounts Payable Clerk	9	1.00	1.00	1.00	1.00
Customer Service Clerk II	9	2.00	1.00	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	0.25
Total FTEs		13.00	12.25	12.25	12.25

Fire

Full-Time:					
Fire Chief	23	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	5.00	6.00
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	42.35	43.35

Staffing Information

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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Justice Court

Appointed:					
Justice Court Judge	23	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	2.00	2.00	2.00
Part-time Benefited:					
Court Clerk	9	1.50	0.65	0.65	0.00
Part-time Non-benefited:					
Clerk		0.65	0.65	0.65	1.30
Total FTEs		6.15	6.30	6.30	6.30

Legal Services

Full-time:					
City Attorney	24	1.00	1.00	1.00	1.00
Assistant City Attorney	20	-	1.00	1.00	1.00
Risk Manager	17	1.00	1.00	1.00	1.00
Assistant City Prosecutor	14	-	-	-	0.50
Secretary - Legal	9	1.80	1.80	1.80	1.80
Total FTEs		3.80	4.80	4.80	5.30

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
Recreation Supervisor	12	1.00	1.00	1.00	1.00
Assistant Aquatics Supervisor	11	1.00	1.00	1.00	1.00
Aquatics Maintenance Manager	5	-	-	1.00	1.00
Head of Registration	5	-	-	1.00	1.00
Part-time Non-benefited:					
Membership Secretary	-	0.78	0.78	0.91	0.91
Administrative Assistant	-	0.49	0.49	0.55	0.55
Fitness Director	-	0.31	0.31	0.03	0.03
Fitness Instructor	-	2.60	2.60	2.07	2.07
Kids Fitness Instructor Assistant	-	0.19	0.19	0.23	0.23
Slim to win	-	-	-	0.09	0.09

Staffing Information

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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Leisure Services (cont.)

LC Pool Maintenance	-	1.12	1.12	2.05	2.05
LC Assistant Pool Manager	-	2.71	2.71	3.05	3.05
LC Lifeguard Head	-	2.58	2.58	2.60	2.60
LC Lifeguard	-	14.15	14.15	14.15	14.15
USA Head Swim Coach	-	0.11	0.11	0.32	0.32
USA Swim Coach	-	0.31	0.31	0.08	0.08
Head Swim Coach	-	0.08	0.08	0.06	0.06
Swim Coach	-	0.35	0.35	0.42	0.42
WSI Coordinator	-	0.12	0.12	0.02	0.02
WSI (Swim Lesson Instructor)	-	1.66	1.66	1.73	1.73
Private Swim Lesson Instructor	-	0.28	0.28	0.03	0.03
Building Manager	-	1.24	1.24	1.32	1.32
Center Court Manager	-	0.83	0.83	0.08	0.08
Center Court Personnel	-	3.22	3.22	3.19	3.19
Outdoor Concession Manager	-	0.32	0.32	0.24	0.24
Outdoor Concession Site Supvr.	-	0.20	0.20	0.35	0.35
Outdoor Concessions	-	0.54	0.54	0.68	1.68
Front Desk Head Manager	-	0.49	0.49	0.54	0.54
Front Desk Manager	-	2.67	2.67	3.10	3.10
Front Desk Staff	-	5.33	5.33	5.10	5.10
Preschool Head	-	0.52	0.52	0.48	0.48
Preschool Aid	-	0.47	0.47	0.55	0.55
Preschool Assistant	-	0.48	0.48	-	-
Day Care Manager	-	0.32	0.32	0.39	0.39
Day Care Staff	-	1.14	1.14	1.08	1.08
Program Coordinator	-	0.90	0.90	0.78	0.78
Head Cheer	-	0.03	0.03	0.02	0.02
Cheer Instructor	-	0.20	0.20	0.09	0.09
Head Dance	-	0.09	0.09	0.16	0.16
Dance Instructor	-	0.32	0.32	0.29	0.29
Other Instructors	-	0.01	0.01	0.06	0.06
Martial Arts	-	0.13	0.13	-	-
Registration Manager	-	0.86	0.86	1.00	1.00
Registration Staff	-	2.08	2.08	2.39	2.39
Rock Wall Attendent	-	0.43	0.43	0.45	0.45
Itty Bitty	-	0.21	0.21	0.50	0.50
League Supervisor	-	0.94	0.94	2.05	2.05
Official	-	-	-	3.05	3.05
Scorekeeper	-	-	-	1.18	1.18
Site Supervisor	-	-	-	1.18	1.18
Gymnastic Head Instructor	-	0.71	0.71	0.73	0.73
Gymnastic Instructor	-	4.69	4.69	3.90	3.90

Staffing Information

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
Leisure Services (cont.)					
Gymnastic Instructor Aid	-	0.61	0.61	1.11	1.11
Private Gymnastic Instructor	-	-	-	0.02	0.02
Gymnastic Trade Supervisor	-	0.23	0.23	0.27	0.27
Gymnastic Trade Head Supervisor	-	0.19	0.19	0.15	0.15
OD Pool Maintenance	-	0.27	0.27	0.28	0.28
OD Pool Manager	-	0.29	0.29	0.54	0.54
OD Pool Cashier	-	0.46	0.46	0.42	0.42
OD Lifeguard	-	2.70	2.70	2.96	2.96
OD Swim Coach	-	0.12	0.12	0.08	0.08
Library Division (74)					
Full-time:					
Library Director	20	1.00	1.00	1.00	1.00
Librarian	12	0.90	4.00	4.00	4.00
Administrative Assistant	9	0.90	1.00	1.00	1.00
Library Technician	7	6.00	3.00	3.00	3.00
Part-time Non-benefited:					
Clerk	-	6.15	6.96	6.96	6.96
Page	-	3.35	4.47	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	1.00
Part-time Non-benefited:					
Teacher	-	0.75	0.75	0.75	0.75
Evaluator	-	0.50	0.50	0.50	0.50
Seasonal/Temporary:					
Staff	-	3.00	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:					
Museum Manager	14	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Technician	-	3.00	3.00	2.90	2.90
Clerk	-	0.10	0.10	0.10	0.10
Total FTEs		98.73	100.86	110.83	111.83

Staffing Information

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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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	2.00	2.00
Administrative Assistant	11	1.00	1.00	1.00	1.00
Planning Technician	10	1.00	1.00	0.00	0.00
Total FTEs		6.00	6.00	6.00	6.00

**Funded, but unfilled position.

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	7.00	7.00
Police Officer II	14	3.00	3.00	4.00	4.00
Police Officer I	13	17.00	17.00	20.00	21.00
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	2.00	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	47.00	50.00	51.00

Power Department

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 System / Substation Supervisor	19	1.00	1.00	1.00	1.00
Power Field Supervisor	19	3.00	3.00	4.00	4.00
Planner / System Designer	19	1.00	1.00	1.00	1.00
Journeyman Power Lineman	18	5.00	5.00	7.00	7.00
Serviceman / Inspector / Lineman	18	1.00	1.00	1.00	1.00

Staffing Information

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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Power Department (cont.)

Power Engineer	-	-	-	-	1.00
Power Warehouse Supervisor	16	1.00	1.00	1.00	1.00
Locator / Inspector	13	1.00	1.00	1.00	1.00
Apprentice Power Lineman IV	10	3.00	3.00	-	-
Warehouse / Maintenance Worker	10	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	10	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	**0.68
GIS Intern	-	**0.50	**0.50	0.50	1.50
Total FTEs		24.59	24.59	23.59	25.60

**Funded, but unfilled position.

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
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

Staffing Information

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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Public Works (cont.)

Pressurized Irrigation (55)					
Full-time:					
Pressurized Irr. Lead/Inspector	14	1.00	1.00	1.00	1.00
Pressurized Irr. Operator IV	13	1.00	1.00	-	-
Pressurized Irr. 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	2.00	2.00
Blues Stakes/Hydrant Technician	10	1.00	1.00	1.00	1.00
Seasonal/Temporary:					
Water Education Specialist	-	-	-	-	0.65
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
Seasonal/Temporary:					
Water Laborer	-	-	-	-	0.65
Parks (64)					
Full-time:					
Parks/Building Manager	18	1.00	1.00	1.00	1.00
Maintenance Lead/Electrician	16	-	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	2.00	2.00
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
Pesticide Lead Worker	13	-	1.00	1.00	1.00
Electrical/HVAC Worker II	11	-	1.00	1.00	1.00
Maintenance Worker II	11	1.00	1.00	2.00	2.00
Parks Worker II	11	1.00	1.00	2.00	2.00
Maintenance Worker I	10	1.00	1.00	-	-
Cemetery Worker I	10	1.00	1.00	1.00	1.00
Parks Worker I	10	1.00	1.00	5.00	5.00
Custodian	9	-	1.00	1.00	1.00
Part-time benefited:					
Secretary	-	0.50	0.50	0.50	0.50
Custodian	-	1.00	0.50	0.50	0.50
Seasonal/Temporary:					
Laborer	-	7.50	7.50	7.50	7.50

Staffing Information

Position	Wage Grade	Actual FY 2012	Actual FY 2013	Actual FY 2014	Planned FY 2015
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Public Works (cont.)

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	1.00	1.00
Crew Foreman	13	-	-	1.00	1.00
Sign Maintenance Technician	13	1.00	1.00	1.00	1.00
Grading Supervisor	12	1.00	1.00	1.00	1.00
Street Maintenance Worker III	12	2.00	2.00	1.00	1.00
Street Maintenance Worker II	11	1.00	1.00	2.00	2.00
Street Maintenance Worker I	10	3.00	3.00	4.00	4.00
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 benefited:					
Journey Mechanic	-	0.90	0.90	1.00	1.00
Total FTEs		60.65	64.15	71.25	71.55

Overall Staffing Total

General Government		57389	60.29	60.29	59.35
Public Safety		86.59	87.35	92.35	94.35
Leisure Services		94.63	96.76	106.83	107.83
Public Works		38.65	42.15	49.25	49.25
Enterprise		50.69	50.69	49.59	51.90
Overall Total		328.45	337.24	358.31	362.68