



# **ANNUAL BUDGET**

**FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**

**LEHI CITY CORPORATION, STATE OF UTAH**



# LEHI CITY STATE OF UTAH

---

## Approved Annual Budget Fiscal Year 2025 - 2026

---

### PREPARED BY:

Jason Walker, City Administrator  
Cameron Boyle, Assistant City Administrator  
Dean Lundell, Finance Director  
Alyson Alger, Treasurer  
Karma Bentson, Assistant Finance Director  
Beau Thomas, Deputy City Administrator  
Matthew Lee, Senior Management Analyst  
Public Relations and Special Projects Division



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lehi City Corporation  
Utah**

For the Fiscal Year Beginning

**July 01, 2024**

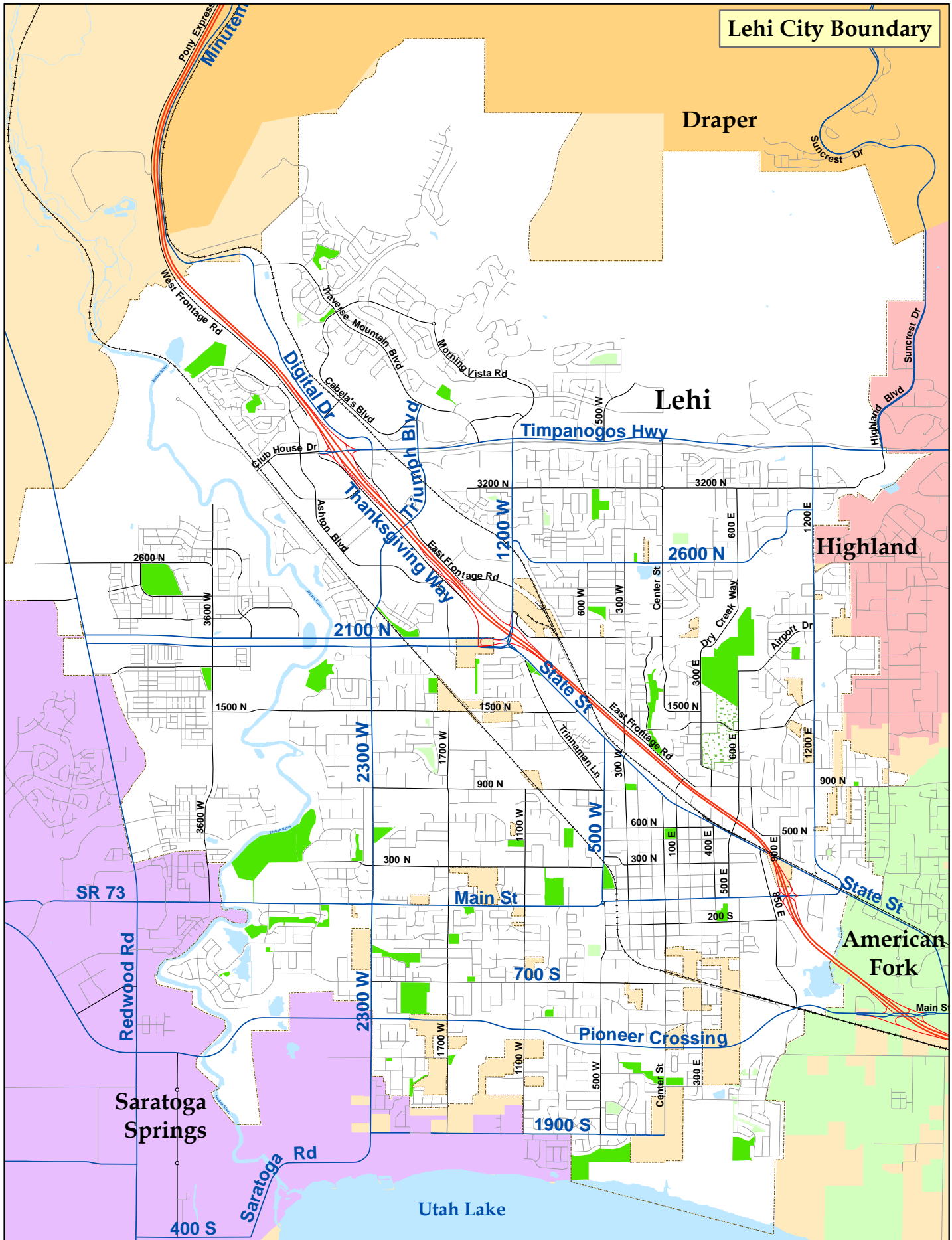
*Christopher P. Morrell*

**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, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

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





# ELECTED OFFICIALS & CITY STAFF



Mayor  
Mark Johnson



Council Member  
Paige Albrecht



Council Member  
Chris Condie



Council Member  
Paul Hancock



Council Member  
Heather Newall



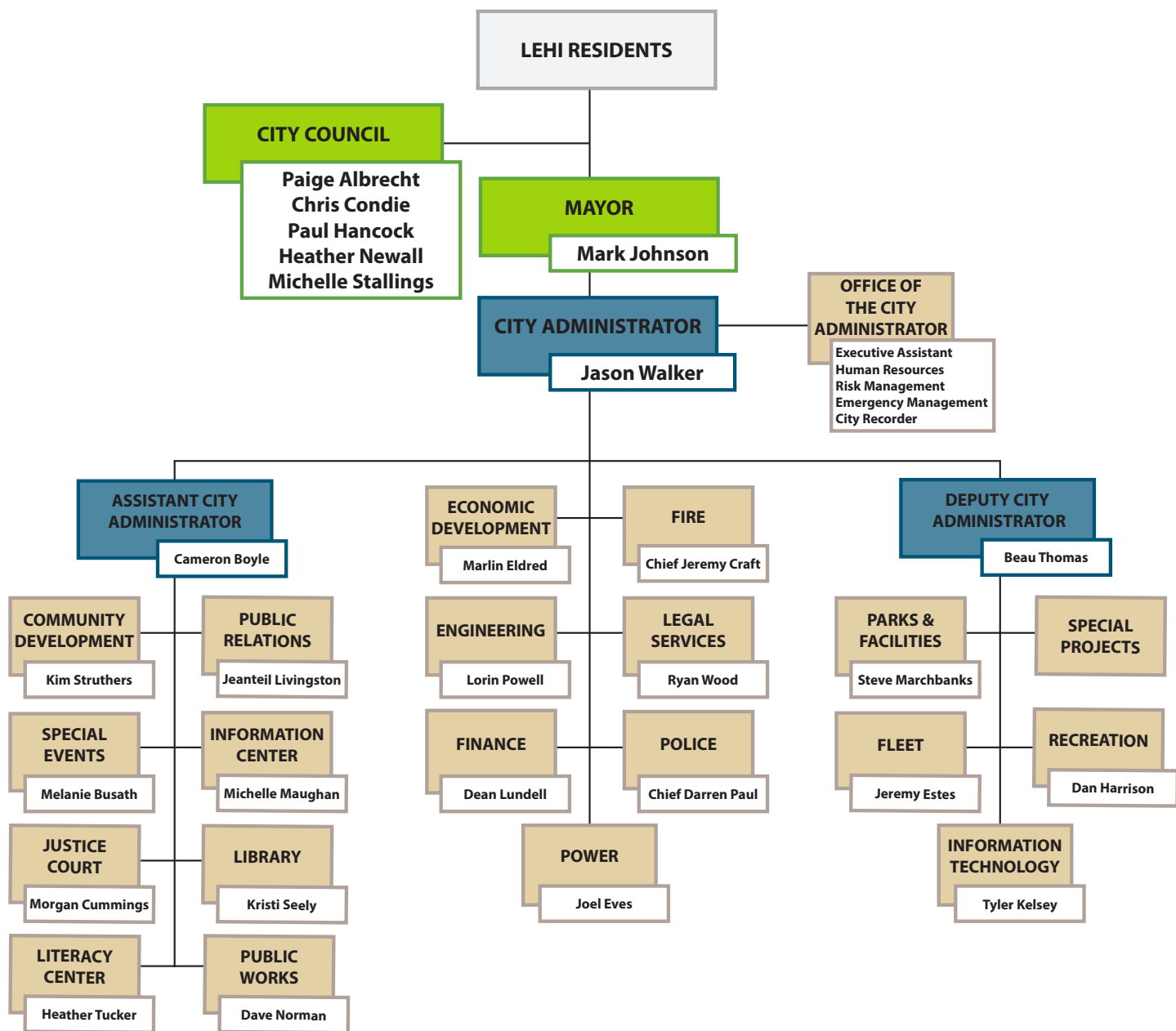
Council Member  
Michelle Stallings

## APPOINTED OFFICIALS

City Administrator.....	Jason Walker
City Treasurer.....	Alyson Alger
City Recorder.....	Teisha Wilson

## DEPARTMENT DIRECTORS

Development Services.....	Kim Struthers	Legal Services.....	Ryan Wood
Economic Development.....	Marlin Eldred	Leisure Services.....	Cameron Boyle
Engineering.....	Lorin Powell	Parks.....	Steve Marchbanks
Finance.....	Dean Lundell	Police.....	Chief Darren Paul
Fire.....	Chief Jeremy Craft	Power.....	Joel Eves
Information Center.....	Michelle Maughan	Public Works.....	Dave Norman
Justice Court.....	Morgan Cummings		



# TABLE OF CONTENTS

---

## INTRODUCTION

Title Page .....	3
GFOA Award .....	4
Elected Officials and City Staff .....	6
Citywide Organization Chart .....	7

## BUDGET SUMMARY

Executive Summary .....	11
Combined Fund Summary .....	14
General Fund Summary .....	19

## BUDGET OVERVIEW

Community Profile .....	24
Citywide Goals & Objectives .....	27
Budget Process .....	31
Guiding Financial Principles .....	32
Financial Structure .....	35
Fund Balance & Reserves .....	39
Basis of Budgeting .....	40
Revenue & Taxation .....	41
Debt .....	44
Long-Term Financial Outlook .....	48

## CAPITAL EXPENDITURES

Capital Policies .....	51
Capital Planning Process .....	54
Non-Routine Capital Budget Summary .....	55
Impact on the Operating Budget .....	61

## GENERAL FUND (DEPARTMENT DETAIL)

Mayor & City Council .....	63
Office of the City Administrator .....	65
Community Development .....	73
Economic Development .....	82
Engineering .....	84
Finance .....	87
Fire .....	91
Information Center .....	99
Justice Court .....	103
Legal Services .....	106
Leisure Services .....	109
Parks & Facilities .....	119
Police .....	126
Public Works .....	131
Non-Departmental .....	137
Class C Roads Fund .....	138
Liquor Allotment Fund .....	139
Community Development Block Grant (CDBG) Fund .....	140
Debt Service .....	141
Local Building Authority .....	142

# TABLE OF CONTENTS

---

## GOVERNMENTAL CAPITAL PROJECTS & IMPACT FEE FUNDS

Capital Projects Fund .....	144
Fire Impact Fee Fund .....	146
Parks Impact Fee Fund .....	147
Police Impact Fee Fund .....	148
Road Impact Fee Fund .....	149
Culinary Impact Fee Fund .....	150
Waste Water Impact Fee Fund .....	151
Power Impact Fee Fund .....	152
Pressurized Irrigation Impact Fee Fund .....	153
Storm Drain Impact Fee Fund .....	154

## SPECIAL REVENUE FUNDS

Recreation Division - Legacy Center & Outdoor Pool .....	156
--	-----

## ENTERPRISE FUNDS

Water Division .....	170
Storm Drain .....	172
Culinary Water .....	175
Pressurized Irrigation .....	178
Waste Water .....	181
Power Department .....	184
Waste Collection .....	192
Fiber .....	193

## INTERNAL SERVICE FUNDS

Information Technology .....	197
Fleet .....	198
Risk Management .....	199
Buildings & Grounds .....	200

## REDEVELOPMENT AGENCY FUNDS

Millpond Area RDA .....	201
Xactware CDA .....	201
Texas Instruments Area RDA .....	202
Thanksgiving Park EDA .....	202
Adobe EDA .....	203
Outlets at Traverse Mountain CDA .....	203
Meadow Pointe CDA .....	204

## APPENDIX

Appendix A: Comprehensive Staffing Document .....	207
Appendix B: Glossary of Terms .....	220

The background of the entire page is a repeating pattern of stylized, light gray line art. The pattern consists of several elements: a tall, lattice-like structure resembling an oil rig or derrick, a smaller building with a gabled roof, and a larger building with a more complex, multi-tiered roofline. These elements are arranged in a way that they overlap and repeat across the entire surface. The text 'BUDGET SUMMARY' is centered horizontally and vertically over this pattern.

# BUDGET SUMMARY

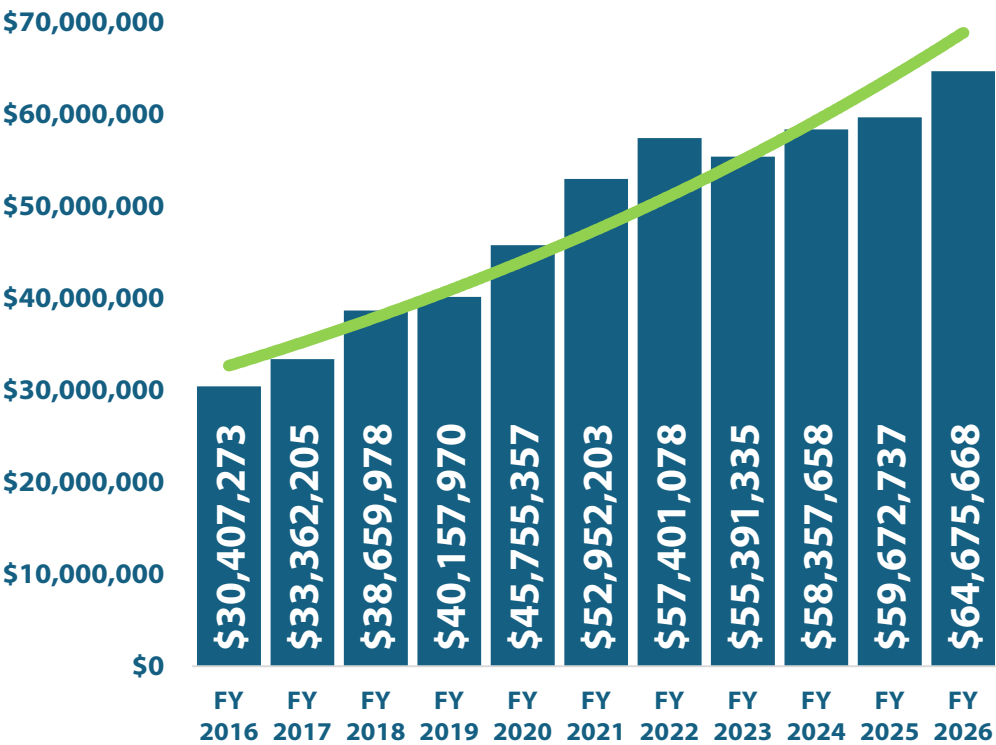
# EXECUTIVE SUMMARY

I am pleased to present to you the budget for the upcoming 2025-26 fiscal year. This budget is the culmination of many hours of work which began with the budget retreat in February. The budget is presented based on priorities identified by the City Council and proposals presented by City staff. I commend our City Departments for their dedication to providing quality services for our residents and keeping within budget restraints.

Lehi continues to experience commercial and residential growth, with 645 new permits issued for homes and businesses. The city’s population is currently estimated at 93,446, making it the eighth-largest city in Utah. Although the growth rate has slowed compared to previous years, the demand on city infrastructure remains substantial. Both commercial and residential construction are expected to accelerate in the near future. To support this growth responsibly, ongoing investments in infrastructure are essential to prevent undue burdens on future residents.

## CONSERVATIVE REVENUE ESTIMATES

We estimate an 8.4% increase in General Fund revenues for FY 2026 from FY 2025. This increase is primarily due to property tax revenues, sales tax revenues, and franchise tax revenues. Sales tax has continued to grow, although, at a slower pace. Revenue from property tax is also projected to grow, but not due to a tax increase. A property tax increase is not included in this budget, so growth in property tax revenues will come from new development. Revenue forecasts continue to be made conservatively for the City to respond to changing conditions. The intent is to maintain a high level of service and take care of the city’s employees, while remaining able to respond to economic realities. We continue to follow City budgeting policies and best practices that allow for flexibility in the future. See the graph below for general fund revenue trends.



Rising employee costs and increasing prices for contracted goods and services have limited the City’s ability to fund all budget proposals. While many of these proposals would provide meaningful benefits to Lehi residents, the adopted budget was developed with a focus on fiscal responsibility, maintaining conservative growth, and



ensuring the City operates within its means. These objectives have been successfully achieved without requiring an increase to property tax rates.

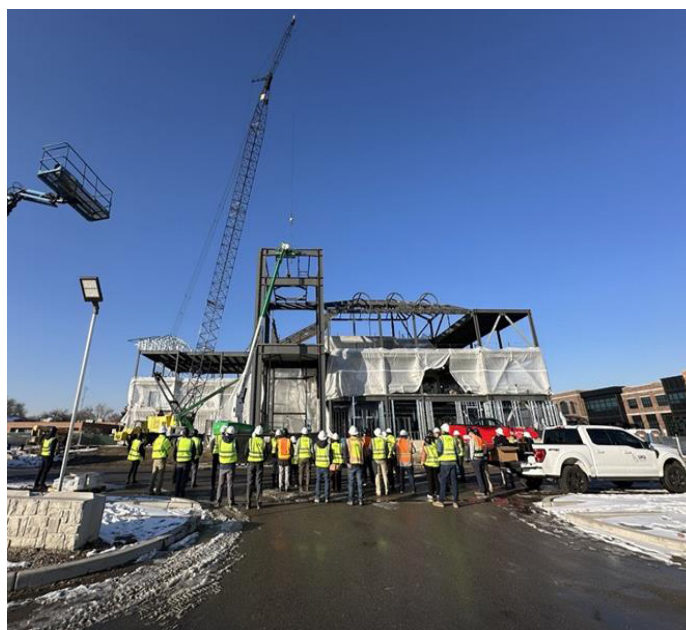
## STAFFING

Three police officers, three parks employees and two administrative employees are included as new positions in this year's budget. The administrative positions will allow the City better focus on fiscal responsibility, adherence to State regulations, transparency, and community education. However, to ensure expenditures align with revenues, the administrative positions will be on hold until indicators are received relative to the City's tax revenues. While several other positions were proposed, they will need to be considered in future budgets. The budget committee continues to take a conservative approach to forecasting, enabling the City to remain adaptable to changing conditions. The goal remains to maintain a high level of service, support City employees, and remain responsive to economic realities.

## CAPITAL PROJECTS

In evaluating the overall city budget, expenditures in all funds for the fiscal year 2026 total \$309,754,529. This is less than last year's budgeted expenditures of \$354,420,812. This is primarily related to fewer capital projects in the upcoming year. During fiscal year 2025, the City completed the current phase of Family Park as well as Fire Station #84. Both facilities will contribute to the quality of life of Lehi's residents.

The City is currently working on several capital projects throughout the City. The City's fiber network and Library/City Hall are anticipated to be completed during the first half of the fiscal year. Construction on both projects is progressing on time and on budget. I believe residents will be pleased with the results of the projects and the positive impact they will have on our community.



While there are fewer capital projects in this budget than in previous years, the budget does propose the construction of the first phase of the City's public works yard. Expansion is needed to accommodate the personnel and fleet required to maintain the City's water, sewer, pressurized irrigation and storm drain systems. This was proposed in last year's budget. However, construction was not able to begin and the project is included again in this year's budget. I am committed to continue to invest in city infrastructure in order to maintain reliable systems.

## PARK DEVELOPMENT

The City continues to invest in expanding park infrastructure. Family Park opened last fall and provides unique recreational opportunities to City residents. Lakeview Park as well as Holbrook Parks I & II are scheduled to open in the upcoming year. These new park facilities will be a great asset to the City and its residents. In order to support the commitment to park infrastructure, three employees will be added to the current staff in this year's budget.

## UTILITIES

When considering rates charged to utility customers, several factors are considered, including operational costs, capital needs and external factors outside the City's control. Additionally, comparative rates with neighboring cities are evaluated to consider the reasonableness of the rates Lehi charges. Keeping rates at a level to meet operational and capital needs is critical to maintain City infrastructure and not passing on larger rate increases to future customers.

No rate increases are planned for Culinary Water, as this fund maintains strong reserve levels and operational

coverage. However, a 5% increase is proposed for Pressurized Irrigation to support new and expanded infrastructure, including the State-mandated project to install meters on all connections. Sewer rates are expected to rise by 15% due to significant increases in treatment costs. While the City owns the distribution lines, wastewater treatment is managed by the Timpanogos Special Services District (TSSD), which accounts for 89% of the Sewer Fund's budgeted expenditures. As TSSD increases its rates, corresponding adjustments must be made for end users.

The Storm Drain fee will increase by \$0.25, marking the final scheduled adjustment from the rate analysis conducted five years ago. Additionally, garbage rates will rise by \$1 per month to align with cost increases from the City's contracted service providers. Despite these adjustments, Lehi City's utility rates will remain among the lowest compared to neighboring cities.

## CONCLUSION

I believe this budget, addresses the needs which will be of greatest benefit to city residents and city employees. As we work closely with the development community, the City's rapid growth can continue in a responsible way. Lehi continues to be on solid financial footing with the aim to secure a high quality of life for current and future Lehi residents.

Rt  


Mayor Mark Johnson

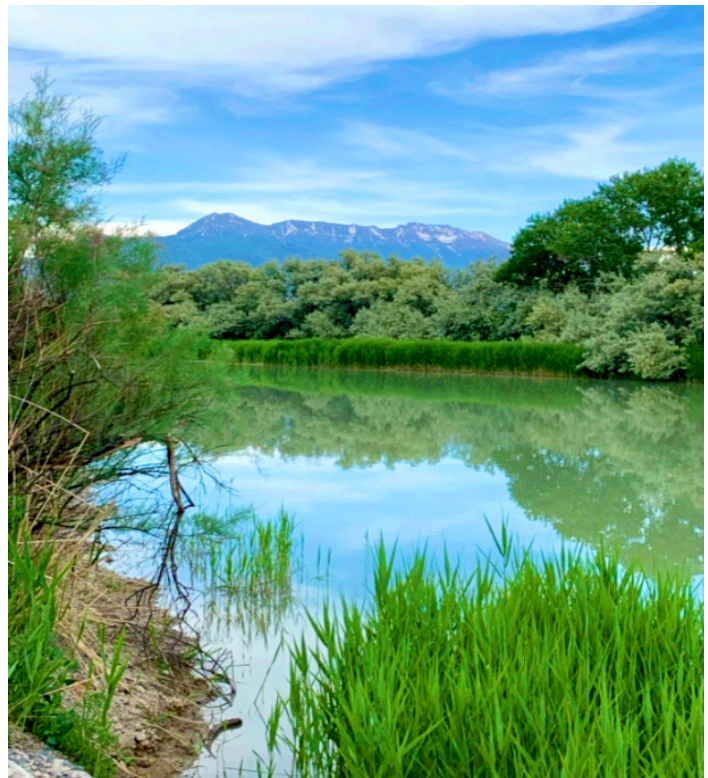


Photo Credit (left to right): Luke Larrabee, Krystal Allen

## COMBINED FUND REVENUES

FUND	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026	PERCENT CHANGE
General	53,965,791	58,278,810	59,672,737	64,675,668	8%
State & Federal Grants	64,340	554,709	2,310,000	4,500,000	95%
Capital Projects	8,692,147	2,387,102	13,392,500	4,278,915	-68%
Class C Roads	5,584,563	6,493,016	6,050,000	7,266,826	20%
Liquor	94,142	90,610	70,000	90,000	29%
CDBG	375,826	7,635	345,000	345,000	0%
PARC Tax	1,883,532	1,946,018	1,800,000	1,800,000	0%
Payment In-Lieu	41,621	277,882	600,000	670,000	12%
Buildings & Grounds	1,727,092	2,153,147	2,546,126	3,068,787	21%
IT	1,342,697	1,572,432	1,803,413	2,013,066	12%
Fleet	3,566,820	3,586,135	6,768,774	5,642,701	-17%
Risk Management	1,303,478	1,809,382	1,731,870	1,815,422	5%
Fiber	1,976,534	2,880,936	51,759,311	5,699,741	-89%
Recreation	6,264,775	6,546,482	7,050,937	7,262,246	3%
Culinary Water	13,957,718	19,053,903	22,590,755	32,699,904	45%
Sewer	16,014,131	14,224,526	16,435,852	19,040,622	16%
Electric	51,751,138	60,102,484	57,294,390	60,162,544	5%
Garbage	4,382,610	4,874,564	4,993,252	5,457,500	9%
Pressurized Irrigation	7,556,754	8,290,352	9,884,348	11,158,970	13%
Drainage	4,016,197	4,779,823	4,275,049	3,378,050	-21%
Fire Impact Fees	189,200	220,903	201,000	201,000	0%
Parks Impact Fees	3,377,984	3,034,760	10,739,693	7,928,188	-26%
Police Impact Fees	172,454	157,503	210,500	210,500	0%
Road Impact Fees	2,737,423	2,026,145	14,760,000	10,770,000	-27%
Culinary Water Impact Fees	626,542	3,267,101	10,020,000	5,415,000	-46%
Sewer Impact Fees	817,890	1,069,600	8,730,000	7,280,000	-17%
Electric Impact Fees	2,958,093	2,958,093	10,567,000	7,920,391	-25%
Pressurized Irrigation Impact Fees	522,066	690,518	6,280,000	945,000	-85%
Drainage Impact Fees	130,759	273,090	525,000	575,000	10%
Millpond RDA	75,059	122,562	2,319,000	2,310,000	-0%
TI RDA	5,155,936	4,867,517	9,000,000	9,000,000	0%
Thanksgiving Park EDA	218,669	254,908	300,000	300,000	0%
Adobe EDA	1,167,523	1,275,287	1,300,000	1,300,000	0%
Outlets at Traverse CDA	352,558	202,850	375,000	375,000	0%
Meadow Pointe CDA	93,645	27,864	100,000	100,000	0%
Xactware CDA	374,288	371,698	375,000	375,000	0%
Local Building Authority	33,428,334	14,887,921	33,235,675	11,839,675	-64%
Debt Service Fund	1,868,844	1,866,888	1,884,113	1,883,813	-0%
<b>TOTAL REVENUES</b>	<b>238,829,173</b>	<b>237,485,156</b>	<b>382,296,295</b>	<b>309,754,529</b>	<b>-19%</b>

## COMBINED FUND EXPENDITURES

FUND	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026	PERCENT CHANGE
General	53,965,791	53,501,741	59,671,237	64,675,668	8%
State & Federal Grants	113,574	1,043,779	2,310,000	4,500,000	95%
Capital Projects	6,182,957	17,379,622	16,252,500	4,278,915	-74%
Class C Roads	5,527,220	5,092,967	9,880,000	7,266,826	-26%
Liquor	94,142	90,610	70,000	90,000	29%
CDBG	180,713	214,068	345,000	345,000	0%
PARC Tax	1,445,266	2,168,784	1,800,000	1,800,000	0%
Payment In-Lieu	5,255	57,760	600,000	670,000	12%
Buildings & Grounds	1,927,923	2,116,978	2,546,126	3,068,787	21%
IT	1,327,176	1,718,978	1,711,038	2,013,066	18%
Fleet	3,552,419	3,095,444	6,683,774	5,642,701	-16%
Risk Management	1,757,016	1,881,962	1,731,870	1,815,422	5%
Fiber	2,290,377	2,828,804	51,759,311	5,699,741	-89%
Recreation	6,711,997	6,765,720	7,049,031	7,262,246	3%
Culinary Water	14,093,974	17,445,830	22,590,755	32,699,904	45%
Sewer	12,562,773	15,540,563	16,435,852	19,040,622	16%
Electric	67,309,578	52,891,366	57,294,390	60,162,544	5%
Garbage	4,552,702	5,194,040	4,993,252	5,457,500	9%
Pressurized Irrigation	6,124,209	6,405,839	9,884,348	11,158,970	13%
Drainage	3,453,198	3,803,511	4,275,049	3,378,050	-21%
Fire Impact Fees	-	-	201,000	201,000	0%
Parks Impact Fees	920,414	1,526,733	7,493,693	7,928,188	6%
Police Impact Fees	250,500	309,996	210,500	210,500	0%
Road Impact Fees	2,405,744	1,561,798	14,760,000	10,770,000	-27%
Culinary Water Impact Fees	(1,785,165)	-	10,020,000	5,415,000	-46%
Sewer Impact Fees	10,429	13,359	8,730,000	7,280,000	-17%
Electric Impact Fees	990	1,630	3,035,000	7,920,391	161%
Pressurized Irrigation Impact Fees	73,520	244,957	6,280,000	945,000	-85%
Drainage Impact Fees	6,524	2,114	525,000	575,000	10%
Millpond RDA	5,490	37,890	2,319,000	2,310,000	-0%
TI RDA	5,141,286	4,861,361	9,000,000	9,000,000	0%
Thanksgiving Park EDA	218,669	252,239	300,000	300,000	0%
Adobe EDA	1,167,523	1,275,287	1,300,000	1,300,000	0%
Outlets at Traverse CDA	-	-	375,000	375,000	0%
Meadow Pointe CDA	61,887	-	100,000	100,000	0%
Xactware CDA	374,288	371,698	375,000	375,000	0%
Local Building Authority	2,039,960	5,821,267	23,835,675	11,839,675	-50%
Debt Service Fund	1,858,838	1,857,032	1,884,113	1,883,813	-0%
<b>TOTAL EXPENDITURES</b>	<b>205,929,157</b>	<b>217,375,727</b>	<b>368,627,514</b>	<b>309,754,529</b>	<b>-16%</b>
<b>TOTAL CONTRIBUTION TO OR (USE OF) RESERVES</b>	<b>32,900,016</b>	<b>20,109,429</b>	<b>13,668,781</b>	<b>-</b>	

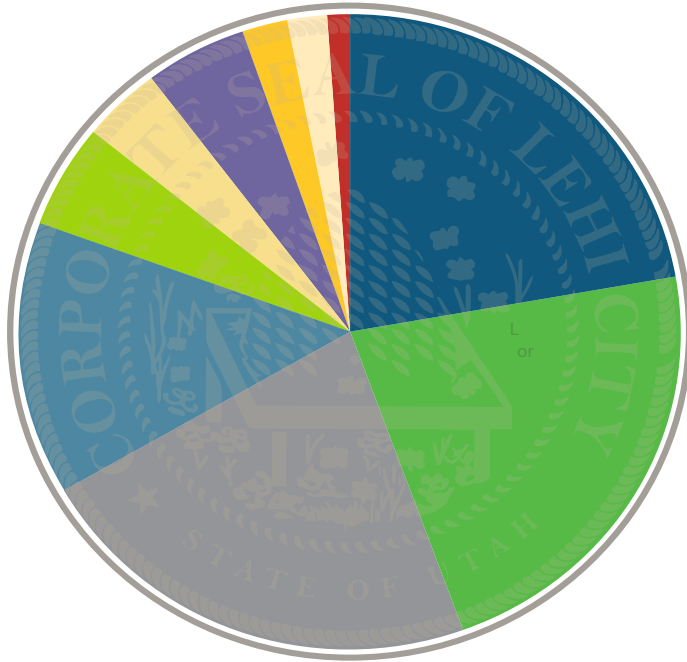


## COMBINED FUND REVENUES BY TYPE

FUND	TAXES & CHARGES	OTHER FEES & COLLECTIONS	CONTRIBUTIONS & TRANSFERS	ADOPTED FY 2026
General Fund	59,361,563	1,610,000	3,704,105	64,675,668
Class C Roads Fund	-	7,266,826	-	7,266,826
Liquor Fund	-	90,000	-	90,000
PARC Tax Fund	1,800,000	-	-	1,800,000
Recreation Fund	-	4,400,597	2,861,649	7,262,246
Local Building Authority	-	-	11,839,675	11,839,675
Capital Projects Fund	-	1,418,915	2,860,000	4,278,915
Debt Service Fund	-	-	1,883,813	1,883,813
State and Federal Grants	-	4,500,000	-	4,500,000
CDBG Fund	-	345,000	-	345,000
Fire Impact Fees	-	201,000	-	201,000
Parks Impact Fees	-	7,928,188	-	7,928,188
Police Impact Fees	-	210,500	-	210,500
Road Impact Fees	-	10,770,000	-	10,770,000
Culinary Water Fund	16,918,554	15,781,350	-	32,699,904
Sewer Fund	18,548,250	492,372	-	19,040,622
Electric Fund	56,077,544	4,085,000	-	60,162,544
Garbage Fund	5,457,000	500	-	5,457,500
Pressurized Irrigation Fund	6,758,970	4,400,000	-	11,158,970
Drainage Fund	3,378,050	-	-	3,378,050
Fiber Fund	4,151,166	-	1,548,575	5,699,741
Economic Development Millpond	-	7,500	2,302,500	2,310,000
Economic Development Micron	9,000,000	-	-	9,000,000
EDA - Xactware	375,000	-	-	375,000
Internal Service - IT Fund	-	156,320	1,856,746	2,013,066
Internal Service - Fleet Fund	-	20,000	5,622,701	5,642,701
Internal Service - Risk Fund	-	4,099	1,811,323	1,815,422
EDA - Thanksgiving Park	300,000	-	-	300,000
EDA - Adobe	1,300,000	-	-	1,300,000
Outlets at Traverse Mountain	375,000	-	-	375,000
Internal Service - Bldg/Ground	-	260,915	2,807,872	3,068,787
Culinary Water Impact Fees	-	5,415,000	-	5,415,000
Sewer Impact Fees	-	7,280,000	-	7,280,000
Electric Impact Fees	-	7,920,391	-	7,920,391
Pressurized Irrigation Impact Fees	-	945,000	-	945,000
Drainage Impact Fees	-	575,000	-	575,000
Payment In Lieu - Detention Basin	-	670,000	-	670,000
Meadow Pointe	100,000	-	-	100,000
<b>Total</b>	<b>183,901,097</b>	<b>86,754,473</b>	<b>39,098,959</b>	<b>309,754,529</b>

## COMBINED FUND EXPENDITURES BY TYPE

FUND	PERSONNEL	NON- PERSONNEL	CAPITAL	CONTRIB. & TRANSFERS	ADOPTED FY 2026
General Fund	42,180,856	11,390,560	873,000	10,231,252	64,675,668
Class C Roads Fund	224,125	5,398,742	1,643,959	-	7,266,826
Liquor Fund	54,500	35,500	-	-	90,000
PARC Tax Fund	-	-	1,800,000	-	1,800,000
Recreation Fund	4,441,361	2,277,385	543,500	-	7,262,246
Local Building Authority	-	10,000,000	-	1,839,675	11,839,675
Capital Projects Fund	-	-	4,278,915	-	4,278,915
Debt Service Fund	-	-	813,813	1,070,000	1,883,813
State and Federal Grants	-	4,500,000	-	-	4,500,000
CDBG Fund	-	-	345,000	-	345,000
Fire Impact Fees	-	-	201,000	-	201,000
Parks Impact Fees	-	-	7,928,188	-	7,928,188
Police Impact Fees	-	-	210,500	-	210,500
Road Impact Fees	-	-	10,770,000	-	10,770,000
Culinary Water Fund	2,556,484	21,719,603	7,785,000	638,817	32,699,904
Sewer Fund	1,014,683	17,782,939	240,000	3,000	19,040,622
Electric Fund	6,872,653	47,425,853	3,073,000	2,791,038	60,162,544
Garbage Fund	4,293,063	1,154,437	10,000	-	5,457,500
Pressurized Irrigation Fund	768,394	8,704,379	545,000	1,141,197	11,158,970
Drainage Fund	1,317,321	597,522	1,248,991	214,216	3,378,050
Fiber Fund	718,509	1,848,452	44,230	3,088,550	5,699,741
Economic Development Millpond	-	1,110,000	1,200,000	-	2,310,000
Economic Development Micron	-	-	9,000,000	-	9,000,000
EDA - Xactware	-	375,000	-	-	375,000
Internal Service - IT Fund	740,755	1,118,311	154,000	-	2,013,066
Internal Service - Fleet Fund	659,333	999,910	3,983,458	-	5,642,701
Internal Service - Risk Fund	169,418	1,637,925	8,079	-	1,815,422
EDA - Thanksgiving Park	-	-	300,000	-	300,000
EDA - Adobe	-	1,300,000	-	-	1,300,000
Outlets at Traverse Mountain	-	375,000	-	-	375,000
Internal Service - Bldg/Ground	2,063,527	813,260	192,000	-	3,068,787
Culinary Water Impact Fees	-	4,115,000	1,300,000	-	5,415,000
Sewer Impact Fees	-	7,240,000	40,000	-	7,280,000
Electric Impact Fees	-	7,920,391	-	-	7,920,391
Pressurized Irrigation Impact Fees	-	495,000	450,000	-	945,000
Drainage Impact Fees	-	500,000	75,000	-	575,000
Payment In Lieu - Detention Basin	-	650,000	20,000	-	670,000
Meadow Pointe	-	-	100,000	-	100,000
<b>Total</b>	<b>68,074,982</b>	<b>161,485,169</b>	<b>59,176,633</b>	<b>21,017,745</b>	<b>309,754,529</b>



## COMBINED FUND SUMMARY

- General Fund - 22.0%
- Electric - 22.0%
- Water Services - 22.0%
- Impact Fees - 14.0%
- Redevelopment Agency - 5.0%
- Internal Services - 4.0%
- Grants and Other Funds - 5.0%
- Legacy Center/Outdoor Pool - 2.0%
- Garbage - 2.0%
- Capital Projects - 1.0%

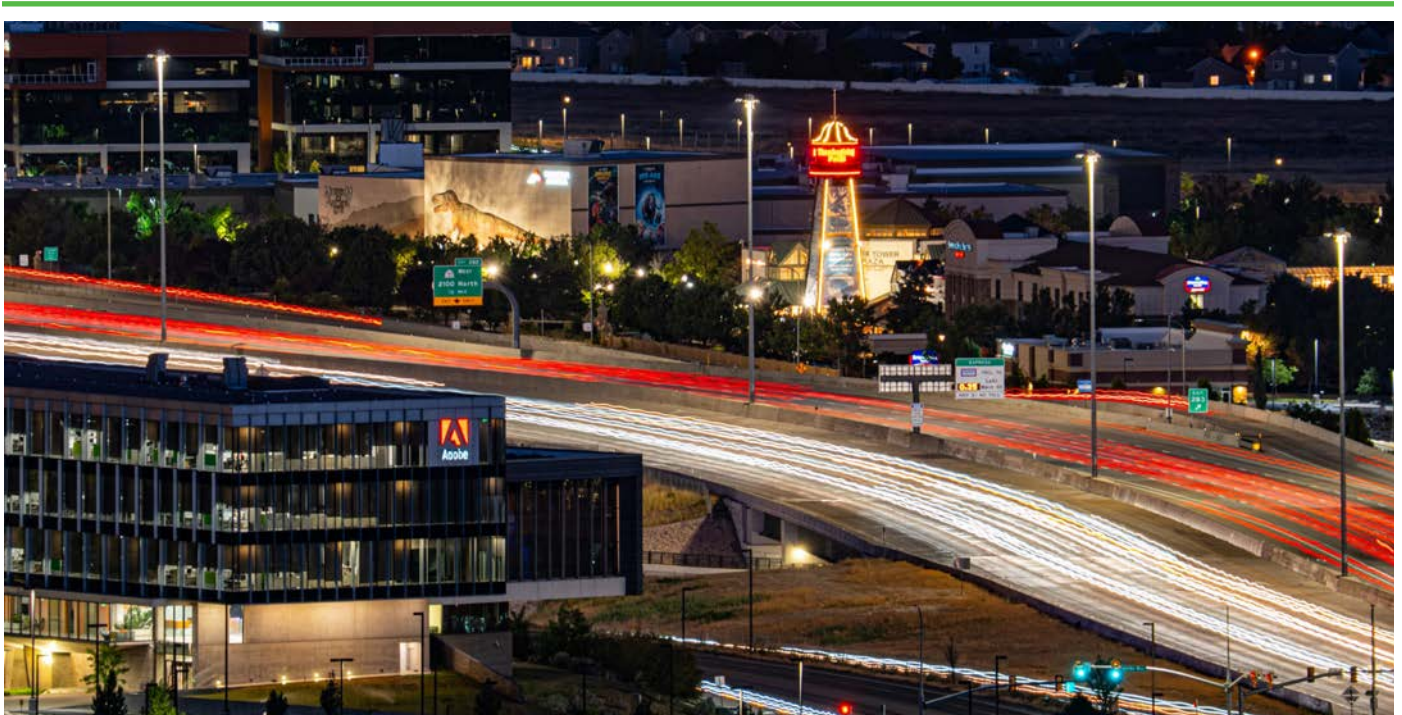


Photo Credit: Iryna Dzemidzenka



## GENERAL FUND SUMMARY

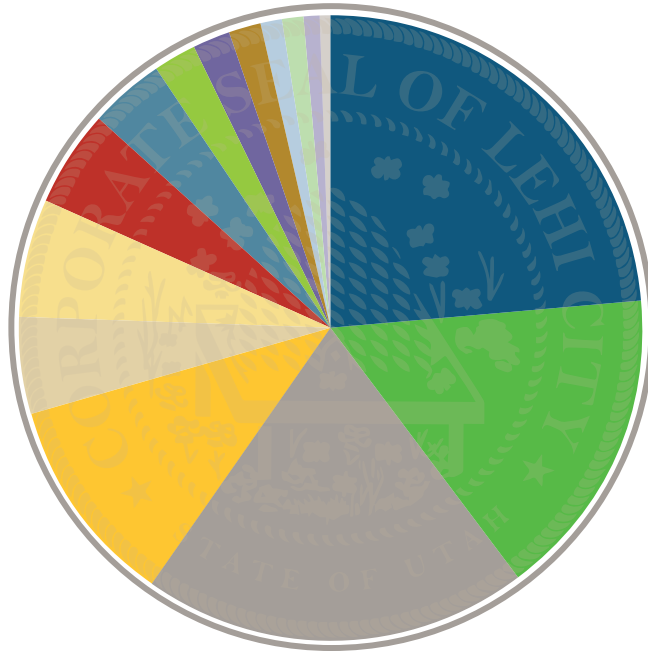
FUND	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026	PERCENT CHANGE
<b>Revenues:</b>					
Taxes	43,379,361	45,530,766	46,318,637	50,231,063	8%
License & Permits	4,062,359	4,163,550	5,764,000	4,851,000	-16%
Intergovernmental	443,207	525,485	564,500	534,500	-5%
Charges for Service	3,142,880	3,140,791	2,971,100	3,324,500	12%
Fines & Forfeitures	832,262	973,520	737,500	955,000	29%
Miscellaneous	1,545,240	2,064,971	545,500	1,075,500	97%
Contributions & Transfers	1,899,039	1,879,727	2,771,500	3,704,105	34%
<b>TOTAL REVENUES</b>	<b>55,304,348</b>	<b>58,278,810</b>	<b>59,672,737</b>	<b>64,675,668</b>	<b>8%</b>
<b>Expenditures:</b>					
Justice Court	602,798	735,023	754,315	783,666	4%
City Recorder	212,641	379,275	241,650	451,370	87%
Administration	1,384,245	1,540,288	1,701,219	1,959,378	15%
Human Resources	415,556	519,693	630,988	658,893	4%
Treasury	569,923	610,290	622,229	641,731	3%
Finance	695,866	764,990	801,747	821,082	2%
Mayor & City Council	353,383	454,116	449,122	494,323	10%
Legal Services	704,776	803,794	995,328	1,063,464	7%
Emergency Management	118,534	121,894	181,995	191,638	5%
Information Center	561,226	604,304	671,806	711,373	6%
Code Enforcement	-	-	-	-	0%
Police	11,827,913	13,227,494	14,178,080	15,351,092	8%
Fire	8,798,436	10,307,179	12,672,477	12,773,658	1%
Planning & Zoning	996,109	1,111,441	1,208,041	1,242,862	3%
Animal Control	-	-	-	-	0%
Development Services	1,535,241	1,710,087	1,951,387	1,991,299	2%
Economic Development	236,331	250,439	275,618	283,826	3%
Streets & Public Improvements	1,986,497	2,338,623	2,515,312	2,570,974	2%
Public Works Administration	-	-	-	-	0%
Engineering	1,063,866	1,010,302	1,160,399	1,237,303	7%
Parks	3,556,050	4,328,724	5,083,551	6,259,985	23%
Community Events	474,997	569,320	501,700	541,700	8%
Senior Services	254,358	278,846	420,926	430,077	2%
Library	1,638,892	1,732,494	1,820,551	1,968,412	8%
Literacy Center	354,235	406,439	488,373	548,493	12%
Cemetery	551,144	625,500	735,216	879,014	20%
Museum	279,347	290,053	681,055	311,800	-54%
Non-Departmental	14,793,427	8,781,133	8,928,152	10,508,255	18%
<b>TOTAL EXPENDITURES</b>	<b>53,965,791</b>	<b>53,501,741</b>	<b>59,671,237</b>	<b>64,675,668</b>	<b>8%</b>
<b>TOTAL SURPLUS (DEFICIT)</b>	<b>1,338,557</b>	<b>4,777,069</b>	<b>1,500</b>	<b>-</b>	<b>-100%</b>

## GENERAL FUND REVENUE DETAIL

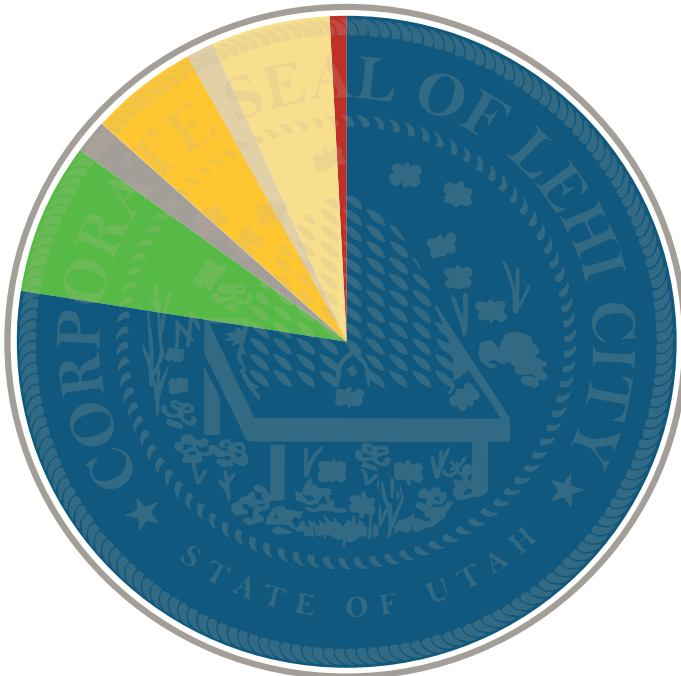
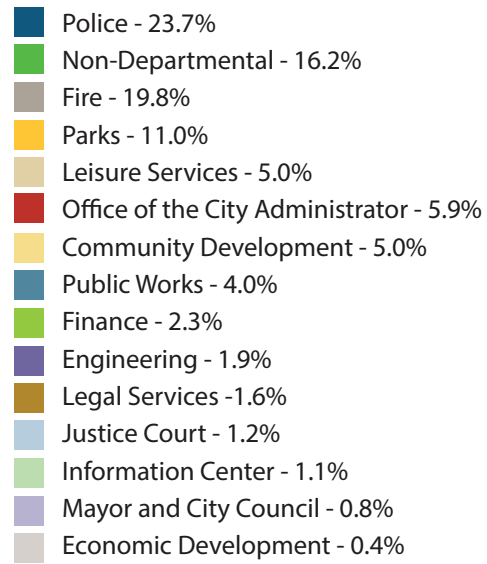
GENERAL FUND REVENUE DETAIL	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Taxes:</b>				
Current Property Taxes	13,658,681	14,350,131	16,093,541	17,043,541
911 Tax (pass through)	-	-	-	-
General Sales Tax	22,449,472	23,481,471	23,770,096	26,087,522
Franchise Taxes	6,268,236	6,621,407	5,600,000	6,000,000
Cell Phone Taxes	639,377	688,957	625,000	700,000
Innkeeper Taxes	363,595	388,800	230,000	400,000
<b>TOTAL TAXES</b>	<b>43,379,361</b>	<b>45,530,766</b>	<b>46,318,637</b>	<b>50,231,063</b>
<b>License &amp; Permits:</b>				
Business Licenses	128,484	161,441	115,000	170,000
Building Permits	2,180,781	2,180,028	3,229,000	2,786,000
Accessory Dwelling Unit	12,759	8,506	-	-
Plan Review	1,239,404	1,194,261	1,625,000	1,200,000
Micron Plan Review & Inspection	75,000	75,750	75,000	75,000
Inspection Fees	402,657	520,415	700,000	600,000
State 1% Building Permit Fees	23,274	23,149	20,000	20,000
<b>TOTAL LICENSE &amp; PERMITS</b>	<b>4,062,359</b>	<b>4,163,550</b>	<b>5,764,000</b>	<b>4,851,000</b>
<b>Intergovernmental Revenues:</b>				
COPS Grant	84,905	165,002	100,000	-
Library Grant	17,595	17,928	15,000	15,000
Fire Department Grant	21,109	23,955	-	25,000
County Recreation Grant	-	-	137,000	137,000
State Grant	105,783	55,418	75,000	75,000
Grants	16,905	44,491	10,000	10,000
Senior Citizen Building Rental Income	-	-	5,000	5,000
Senior Citizen Income	33,132	52,335	50,000	50,000
Alpine District/Police Reimbursement	157,500	157,500	157,500	202,500
County Fire Allocation	6,278	8,856	15,000	15,000
<b>TOTAL INTERGOVERNMENTAL REV</b>	<b>443,207</b>	<b>525,485</b>	<b>564,500</b>	<b>534,500</b>
<b>Charges For Services:</b>				
Library Receipts	21,611	19,769	70,000	20,000
Library Video Rental Fees	4,555	404	25,000	-
Special Police Revenue	74,493	112,678	50,000	100,000
Sale of Cemetery Lots	217,750	236,950	250,000	250,000
Headstone Setting Fee	7,325	7,275	4,500	4,500
Cemetery Burial Fees	136,425	126,750	52,000	100,000
Fire Fees	158,934	45,189	195,600	100,000
Passport	2,443,183	2,509,264	2,224,000	2,650,000
Ambulance Fees	78,604	82,512	100,000	100,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>3,142,880</b>	<b>3,140,791</b>	<b>2,971,100</b>	<b>3,324,500</b>

**GENERAL FUND REVENUE DETAIL CONT.**

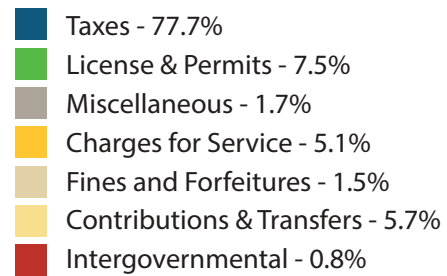
<b>GENERAL FUND REVENUE DETAIL</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>Fines &amp; Forfeitures:</b>				
Court Fines & Forfeitures	829,482	972,745	732,500	950,000
Enforcement Fees	2,780	775	5,000	5,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>832,262</b>	<b>973,520</b>	<b>737,500</b>	<b>955,000</b>
<b>Miscellaneous Revenues:</b>				
Interest Earnings	1,008,416	1,592,695	100,000	650,000
Traffic School	37,144	42,842	33,000	33,000
Park Rental	117,640	112,636	42,000	100,000
Portable Stage Rental	1,000	1,500	5,500	5,500
Cellular One Tower/Park Fee	58	11,915	65,000	10,000
Sale of Fixed Assets	137,603	53,854	10,000	10,000
Sale of City Property	10	-	-	-
Sale of Materials	-	-	500	500
Sale of History Books	-	-	500	500
Frances Comer Trust Donations	-	-	2,750	2,750
Literacy Center Revenue	85	-	3,250	3,250
Miss Lehi Revenue	8,895	4,670	21,000	10,000
Lehi Roundup Revenue	41,239	39,017	64,500	40,000
Miscellaneous Revenue Contractors	107,474	111,668	50,000	90,000
Alpine School District Rec Fee	18,373	-	15,000	-
Office Building Rental Fee	12,082	39,954	40,000	40,000
Miscellaneous Revenue	55,221	54,220	92,500	80,000
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>1,545,240</b>	<b>2,064,971</b>	<b>545,500</b>	<b>1,075,500</b>
<b>Contributions &amp; Transfers:</b>				
Allocation from Water & Sewer	590,496	590,496	590,500	700,000
Allocation from Electric	541,008	540,996	541,000	700,000
Transfer from RDAs	767,535	748,235	1,600,000	1,350,000
Fund Balance Reappropriation	-	-	40,000	954,105
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS</b>	<b>1,899,039</b>	<b>1,879,727</b>	<b>2,771,500</b>	<b>3,704,105</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>55,304,348</b>	<b>58,278,810</b>	<b>59,672,737</b>	<b>64,675,668</b>



## GENERAL FUND EXPENDITURES



## GENERAL FUND REVENUE



The background of the slide features a repeating pattern of stylized, light gray line art. The pattern consists of various industrial structures, including oil derricks, drilling rigs, and buildings with gabled roofs, arranged in a grid-like fashion across the entire surface.

# 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.

Lehi has more than doubled in size since 2000, with current population estimates exceeding 90,000 residents. Lehi is quickly becoming a premier technology and commercial center along the Wasatch Front. Several landmark companies call Lehi home, including Adobe, Texas Instruments, 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, fiber network system, and an emergency medical service.

Indeed, Lehi City is pioneering Utah's future!

*Photo Credit (left to right): Jason Nez, Edgar Garcia, Lydia Hogue*

# DEMOGRAPHIC SNAPSHOT

**93,446**

LEHI CITY POPULATION

**26.6**

MEDIAN AGE

**\$125,860**

MEDIAN HOUSEHOLD INCOME

**3.55**

AVERAGE HOUSEHOLD SIZE

**25,416**

TOTAL HOUSING UNITS

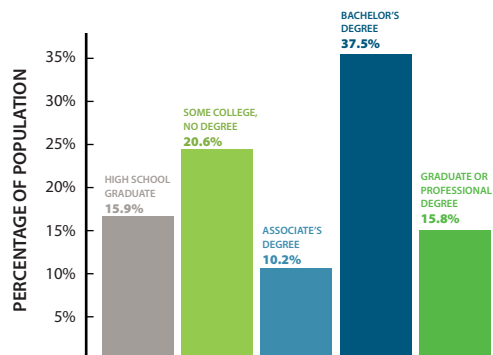
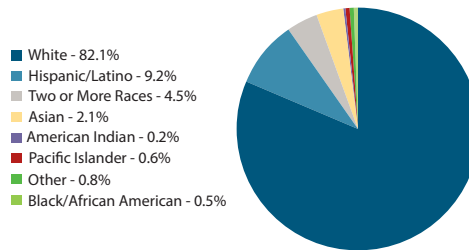
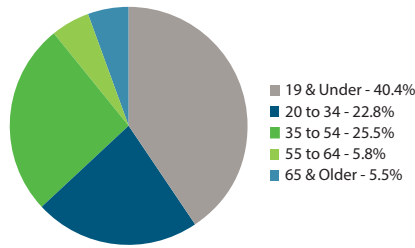
**77.1%**

HOMEOWNERSHIP RATE

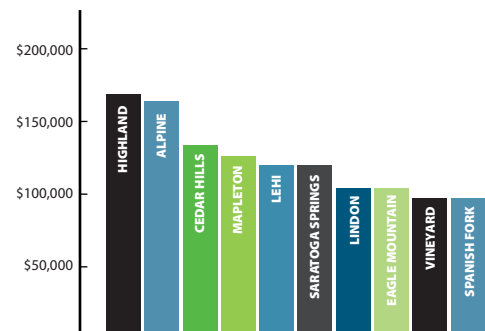
**3.1%**

UTAH COUNTY UNEMPLOYMENT RATE

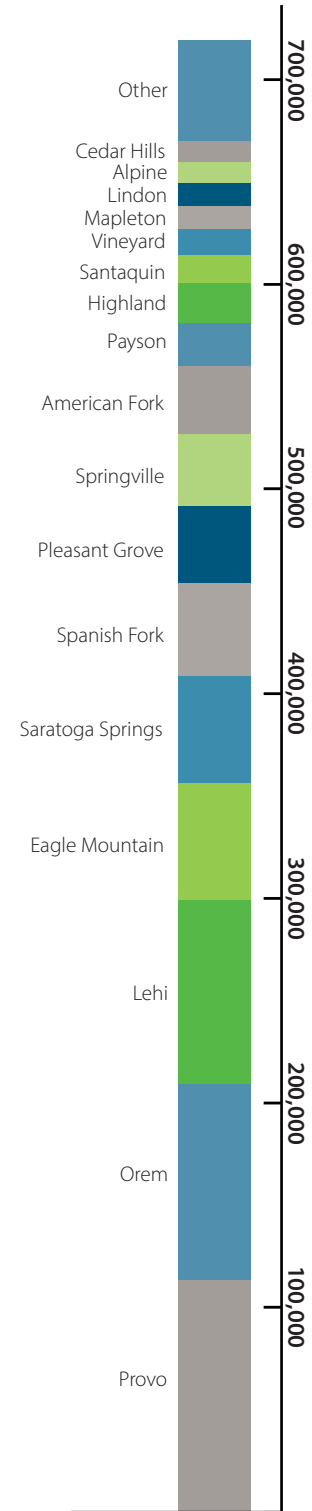
Sources: Census Bureau;  
Utah Department of Workforce Services



POPULATION EDUCATIONAL ATTAINMENT



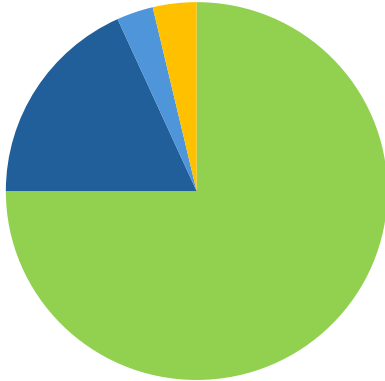
TOP 10 UTAH COUNTY CITIES BY MEDIAN HOUSEHOLD INCOME



UTAH COUNTY POPULATION BY CITY

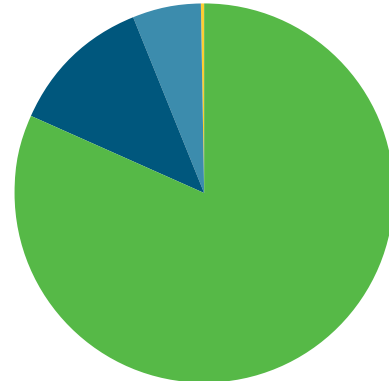


# ECONOMIC PROFILE



- Employed (Civilian) - 75.0%
- Not in Labor Force - 18.2%
- Unemployed (Civilian) - 3.1%
- Armed Forces - 3.7%

## EMPLOYMENT STATUS



- Private Wage - 81.9%
- Government - 13.0%
- Self-Employed - 5.0%
- Unpaid Family Worker - 0.2%

## CLASS OF WORKER

### TAXPAYER

Amazon  
Audi Lehi  
Costco  
Harmons  
Land Rover Lehi  
Lehi Power  
Lowe's  
Porsche Lehi  
Questar Gas  
Smith's Marketplace

COMBINED % OF TOTAL LEHI SALES TAX  
**13.77%**

## PRINCIPAL SALES TAX PAYERS



Photo Credit: Iryna Dzemidzenka



Photo Credit: Iryna Dzemidzenka

EMPLOYER	RANGE OF EMPLOYEES
Adobe	1,000-1,999
Texas Instruments	1,000-1,999
Ancestry	500-999
Entrata	500-999
Nexeo Staffing	500-999
Thanksgiving Point Institute	500-999
Weave	500-999
Xactware	500-999
Mountain Point Medical	250-499
Hadco	250-499
Podium	250-499
Young Living	250-499
Pattern	250-499
Digicert	250-499

## PRINCIPAL EMPLOYERS

# CITYWIDE GOALS & OBJECTIVES

In February 2025, the City Council and administration reviewed their long-term goals and objectives for Lehi City based on the book “The One Thing,” by Gary W. Keller and Jay Papasan. The purpose of the program is for the City Council to identify the one goal they would like to achieve in the future. In turn, leaders at each level of the city’s administrative departments will implement short-term goals that assist in achieving that long-term goal.

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

The City’s goal of fostering a thriving, family-centered community while providing diverse opportunities and a high quality of life is accomplished by maintaining strict adherence to the City’s financial policies. While abiding by the policies and with the City’s One Goal in mind, as part of the FY 2026 City Council Budget Retreat, the Mayor and City Council described their hopes for the future of Lehi. They illustrated a city that focuses on open space for families to enjoy, a place to live and work, planning for future growth, building trust with residents, and being a sustainable city. Several goals were established including investing in the development of parks, upgrading and improving infrastructure, and preparing for the new Civic Center.

When creating the City’s long-term goal, the City Council and administration also considered the results of the 2025 Resident Satisfaction Survey. The results of the survey are summarized on pages 29-30.



**Foster a thriving, family-centered community while providing diverse opportunities and a high quality of life.**

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



**Foster a thriving, family-centered community while providing diverse opportunities and a high quality of life.**

#### OFFICE OF THE CITY ADMINISTRATOR

Foster public trust and government efficiency through transparency, accountability, professional development, and meaningful community engagement.

#### FIRE

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

#### RECREATION

Foster family connections by providing shared recreation opportunities.

#### JUSTICE COURT

Provide quality customer service to the public while operating an open, fair, and efficient criminal justice system.

#### COMMUNITY DEVELOPMENT

Improve the code enforcement process, and champion environmental stewardship.

#### FLEET

Provide employees with safe vehicles and equipment so they can serve the citizens of Lehi.

#### LEGAL SERVICES

Safeguard the rights and interests of Lehi families by

1. vigorously prosecuting crime;
2. managing claims and litigation to protect tax dollars; and
3. defending public policies advanced by Lehi's elected representatives.

#### PARKS & FACILITIES

Maintain high standards at city parks, cemetery, and facilities by utilizing natural resources and volunteerism.

#### ECONOMIC DEVELOPMENT

Encourage the business community to be family-centric and embody city values.

#### INFORMATION CENTER

Provide a positive customer service experience by creating a friendly and customer centric culture to best serve our community with accurate and timely information.

#### LIBRARY

Enhance engagement with families through a variety of outreach tools, programs, services, and activities.

#### FIBER

Meet the changing needs of our community as a responsible first-class provider of safe, reliable, and affordable fiber services.

#### ENGINEERING

2300 West Widening from 2-lanes to 5-lanes with sidewalks (Main Street to 1500 North).

#### INFORMATION TECHNOLOGY

Provide technology and infrastructure to better support Lehi City Departments.

#### LITERACY CENTER

Identify ways to bring revenue to the Literacy Center and grow programs without increasing the budget.

#### POWER

Meet the changing needs of our technology-focused community as a responsible first-class provider of safe, reliable, and affordable energy services.

#### FINANCE

Maintain rates that keep utility funds healthy and promote consistency for users.

#### HUMAN RESOURCES

Assist departments in retaining and attracting high-performing employees.

#### POLICE

Enhance the police department's ability to serve the community.

#### PUBLIC WORKS

Utilize technology-based tools to create a resilient and efficient Public Works system.

#### EMERGENCY MANAGEMENT

Collaborate with residents, employees, and businesses to prepare for and respond to emergencies.

The FY 2025 survey was completed by Y2 Analytics. The survey was conducted via email and gathered information regarding resident satisfaction and perceptions of the management and maintenance of the City. A sample of the survey results are included below.

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



# 89%

81%

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



## CITY SERVICES

Residents rated the services they receive in our community based on the value received for their tax dollars, the quality of services provided, satisfaction with specific programs, and overall management. The highest rated service provided is Fire and Emergency Medical Services and the lowest rated service is Development and Permitting. Overall, 59 percent of residents feel they receive a good value for their tax dollars and the City does a good job managing those services.

# 59%

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

# 42%

The percent of Lehi residents that interacted with City staff in 2024.

# 67%

The percent of Lehi residents who are satisfied with the City's response to their requests.

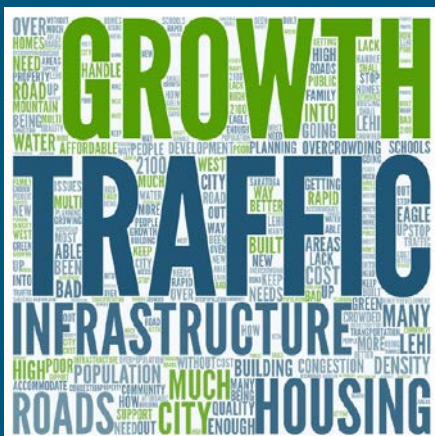
Lehi residents rated city services on a scale of 0 to 100, with 0 meaning they are completely dissatisfied, and 100 meaning completely satisfied. The average rating is listed below.

Police Services .....	79	Community Events .....	68
Fire and Emergency Medical Services .....	86	Aquatic and Fitness Center .....	67
Animal Control Services .....	66	Water Conservation Efforts .....	61
Garbage Collection .....	82	Culinary (drinking) Water .....	74
Recycling Program .....	66	Adult Recreation Programs .....	62
Snow Removal Services .....	73	Youth Recreation Programs .....	74
Surface Maintenance on City Streets .....	61	Senior Citizen Programs .....	70
Sidewalk Maintenance .....	61	Development and Permitting .....	43
Street Lighting .....	62	Emergency Preparedness .....	67
City Code Enforcement .....	60	Information Center .....	75
Parks and Open Spaces .....	68		

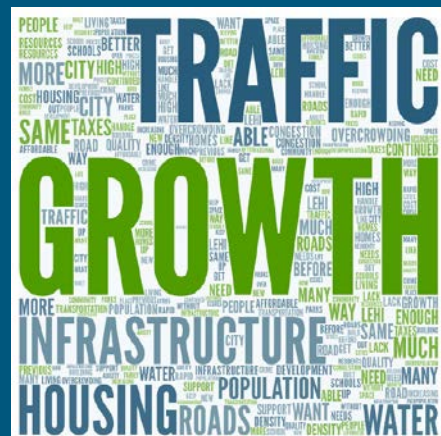
## ISSUES FACING LEHI CITY

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

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



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



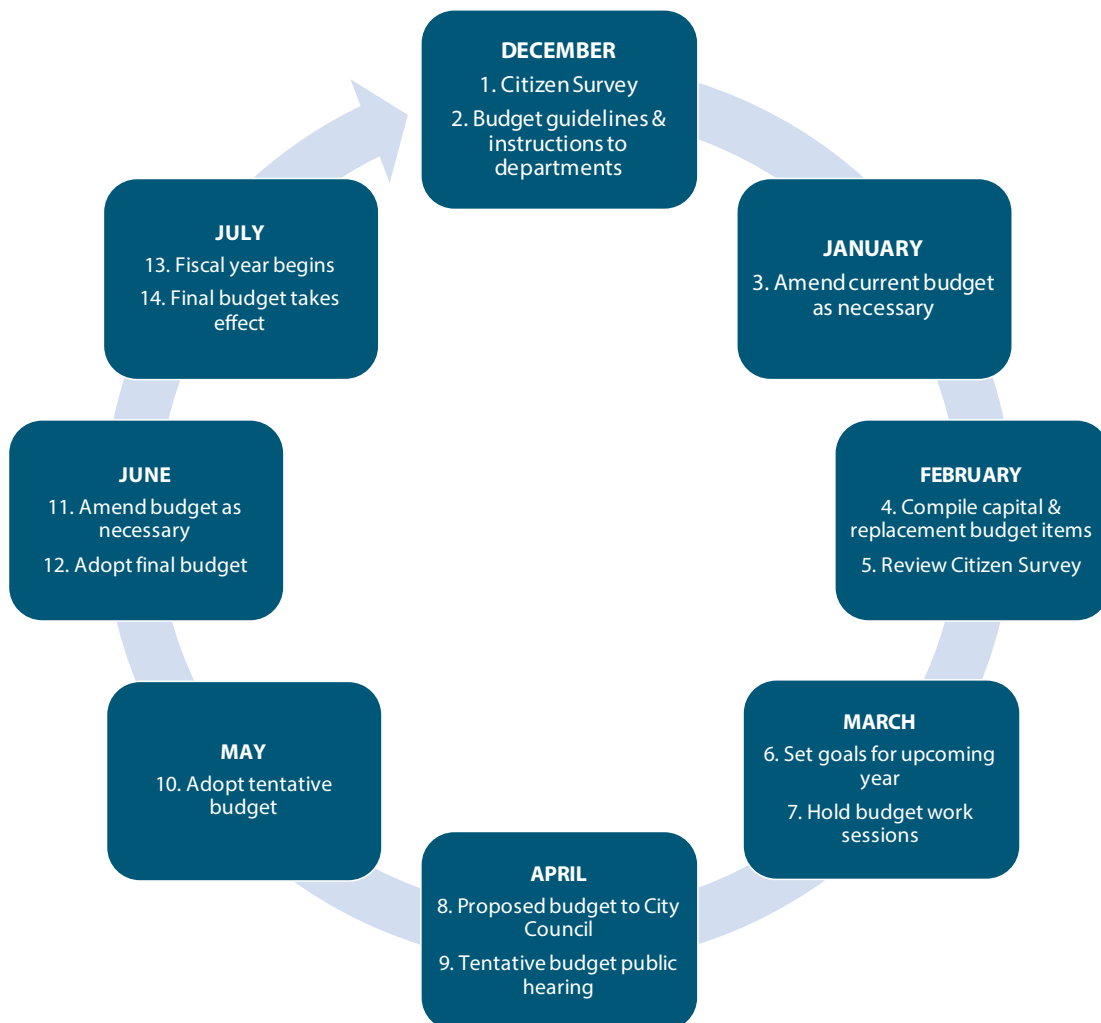
The complete FY 2025 Resident Survey can be found on Lehi City's website at [www.lehi-ut.gov/government/administration/pr/](http://www.lehi-ut.gov/government/administration/pr/).

# BUDGET PROCESS

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

In January (and at other times through the year as necessary), 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 committee, consisting of the Mayor, City Administrator, Assistant City Administrator, Deputy City Administrator, Management Analysts, 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 committee to determine inclusion in the tentative budget.

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



# GUIDING FINANCIAL POLICIES

The City's goal of achieving a cutting-edge, family-centric community is accomplished by maintaining strict adherence to the City's financial policies. While abiding by the policies and with the City's One Goal in mind, the City Council is able to direct how funds can be used to carry out objectives. These guiding financial principles are adopted annually at the same time as the budget.

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

## Budgeting

- Lehi City should finance services rendered to the general public, such as police, fire, streets, and parks, from revenues imposed on the general public, such as property and sales taxes. Special services rendered to specific groups of residents should be financed by user fees, impact fees, license and permit fees, or special assessments.
- Lehi City should balance all budgets annually, in accordance with Utah law, which states the following:
  - The total of the anticipated revenues shall equal the total of appropriated expenditures (Section 10-6-110, U.C.A.)
  - The governing body of any city may not make an appropriation in the final budget of any fund in excess of the estimated expendable revenue for the budget period of the fund (Section 10-6-117, U.C.A.)
- Revenue projections will be based on recent trends and current economic conditions. Projections will be conservative in order to reduce the chance of revenue shortfalls.
- The city will use one time or temporary funds for capital or other nonrecurring purposes. These funds will not be used to fund on-going expenditures.
- Reports will be made quarterly to the City Council to report performance and identify areas in the budget that may need to be adjusted.

## Taxation

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

## Debt

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

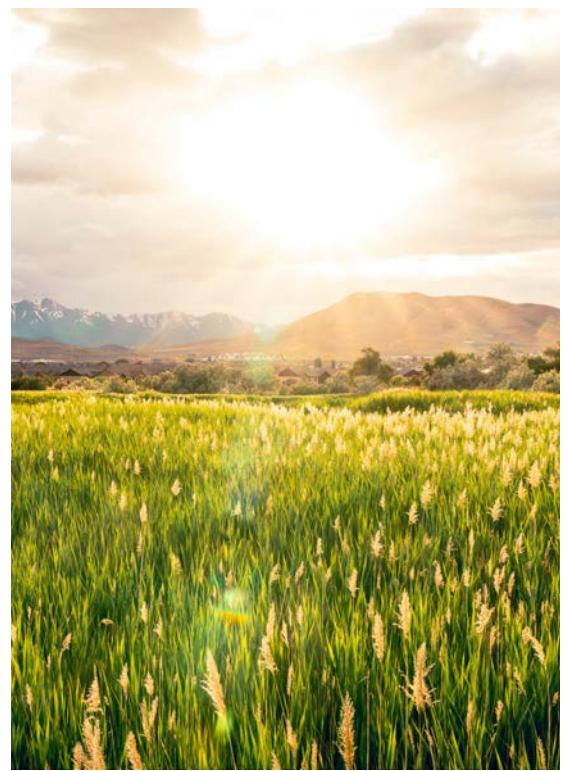


Photo Credit: Jason Nez



## Investment Policies

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

## Reserves

- Lehi City should allow for a reasonable surplus (fund balance) to accumulate for the following purposes:
  - To provide sufficient working capital.
  - To provide a cushion to absorb emergencies such as floods, earthquakes, etc.
  - To provide for unavoidable shortfalls in revenues.
- Fees will be evaluated on a regular basis. All fees should cover the full cost of the service provided. These costs include a fair allocation of administrative and facilities costs.
- Lehi City's targeted general fund reserve is 20% - 25% of annual general fund revenues.
- Due to the high investment in capital assets and risk exposure, all utility funds will maintain an unrestricted cash reserve of 180 days.

## Capital Expenditures

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

## Proprietary Funds

- The city's enterprise funds will cover the full cost of the service, including a reasonable allocation of administration costs.
- Key indicators will be measured annually to monitor reserve balances, capital replacement, and debt levels.
- Internal service funds will accurately allocate costs to individual departments and funds. The city will maintain the following internal service funds:
  - Fleet
  - Information Technology
  - Risk Management
  - Facilities



Photo Credit (left to right): Iryna Dzemidzenka, Ryan Nez

### Financial Planning

- Lehi City exists only to serve the needs of its residents. Since these needs are continually changing, the City should consistently receive resident feedback based on both long-term and current needs.
- The City will develop multi-year planning and budgeting for personnel; capital projects; equipment and technology replacement; utility rates; and resident tax burden.
- Lehi will use a five-year rolling capital improvement plan with funding identified for all years linked to the operating budget and long-term financing strategy.

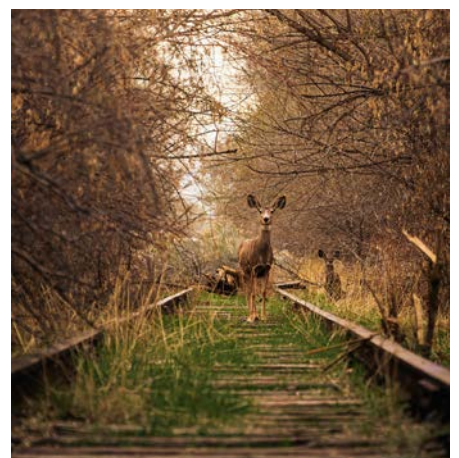
The City conducts its financial affairs with policies that are based on these guiding principles. The principles are reviewed by the budget team and City Council in making all budgetary decisions. These policies are stated in the following sections discussing the budget process, financial structure,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

### 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.



*Photo Credit (from top to bottom): Sarah Rogers, Jason Nez, Sarah Rogers, Jason Nez*

# 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:

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

A matrix showing the relationship between the funds outlined above and the operational departments can be found on pages 37 and 38.





## GOVERNMENTAL FUNDS

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

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

**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 seven 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, Fiber, and Drainage. 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
<b>GOVERNMENTAL FUNDS</b>						
General Fund	X		X	X	X	X
Class "C" Roads						
Liquor Allotment						
CDBG	X					
<b>GOVERNMENTAL PROJECTS AND IMPACT FEE FUNDS</b>						
Capital Projects	X	X	X	X	X	X
Fire Impact Fee						
Parks Impact Fee						
Police Impact Fee						
Roads Impact Fee						
<b>SPECIAL REVENUE FUNDS</b>						
Legacy Center						X
Outdoor Pool						X
<b>REDEVELOPMENT AGENCY FUNDS</b>						
Adobe Area EDA	X					
Meadow Pointe CDA	X					
Millpond Area RDA	X					
Outlets at Traverse Mtn. CDA	X					
Texas Instruments Area RDA	X					
Thanksgiving Park EDA	X					
Xactware CDA	X					
<b>PROPRIETARY FUNDS</b>						
<b>ENTERPRISE FUNDS</b>						
Fiber						
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			
Sewer						
Sewer Impact Fee						
<b>INTERNAL SERVICE FUNDS</b>						
Building & Grounds						
Fleet						
IT						
Risk Management				X		



	OFFICE OF THE CITY ADMIN.	PLANNING	ENGINEERING	PUBLIC WORKS	WATER	POLICE	FIRE	FIBER
<b>GOVERNMENTAL FUNDS</b>								
General Fund	X	X	X	X		X	X	
Class "C" Roads				X				
Liquor Allotment						X		
CDBG			X	X				
<b>GOVERNMENTAL PROJECTS AND IMPACT FEE FUNDS</b>								
Capital Projects	X	X	X	X	X	X	X	
Fire Impact Fee							X	
Parks Impact Fee				X				
Police Impact Fee						X		
Roads Impact Fee				X				
<b>SPECIAL REVENUE FUNDS</b>								
Legacy Center								
Outdoor Pool								
<b>REDEVELOPMENT AGENCY FUNDS</b>								
Adobe Area EDA								
Meadow Pointe CDA								
Millpond Area RDA								
Outlets at Traverse Mtn. CDA								
Texas Instruments Area RDA								
Thanksgiving Park EDA								
Xactware CDA								
<b>PROPRIETARY FUNDS</b>								
<b>ENTERPRISE FUNDS</b>								
Fiber								X
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								
Sewer					X			
Sewer Impact Fee					X			
<b>INTERNAL SERVICE FUNDS</b>								
Building & Grounds				X				
Fleet				X				
IT	X							
Risk Management								

# FUND BALANCE & RESERVES

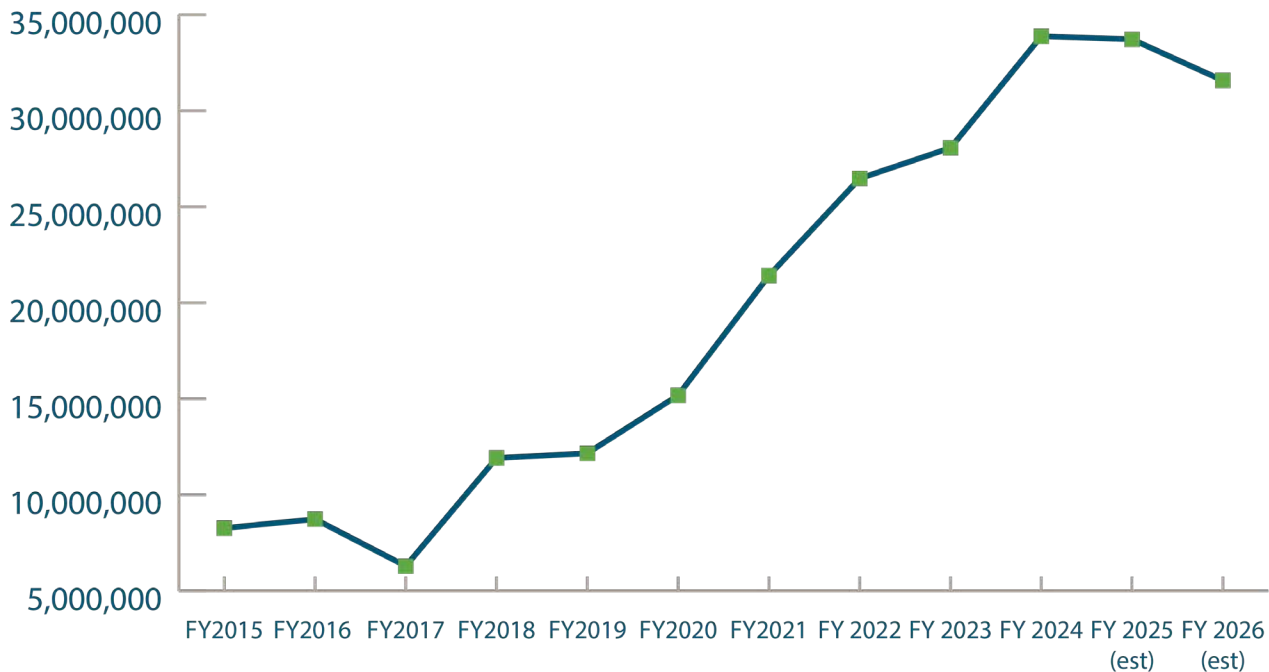
Utah state law allows cities to accumulate retained earnings or fund balances as appropriate in any fund (see U.C.A 10-6-116). However, the law restricts balances in the General Fund as follows: 1) Any fund balance less than 5 percent of estimated revenue may be used for working capital, certain emergency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

**ENDING GENERAL FUND BALANCE - 10-YEAR TREND**



## GOVERNMENTAL FUND BALANCES

FUND	END FY 2023	END FY 2024	EST FY 2025	APPROVED FY 2026	INCREASE (DECREASE)
General	28,069,795	33,883,326	33,720,806	31,576,660	(2,144,146)
Redevelopment Agency	4,352,790	4,668,175	4,345,763	4,345,763	-
Local Building Authority	31,388,374	33,687,451	15,355,099	15,355,099	-
Capital Projects	53,701,915	28,519,583	21,098,739	12,082,136	(9,016,603)
Debt Service	50,904	100,304	106,911	106,911	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>117,563,778</b>	<b>100,858,839</b>	<b>74,627,318</b>	<b>63,466,569</b>	<b>(11,160,749)</b>

# 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.

Budgets for the City’s Proprietary Funds are prepared on a *modified accrual basis* although they are reported on an *accrual basis in the City’s Annual Comprehensive Financial Report*. 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 Annual Comprehensive Financial Report (ACFR) 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 Annual Comprehensive Financial Report shows fund expenditures and revenues on both a GAAP basis and Budget basis for comparison purposes. The most recent financial report is available online at [www.lehi-ut.gov/departments/finance](http://www.lehi-ut.gov/departments/finance).

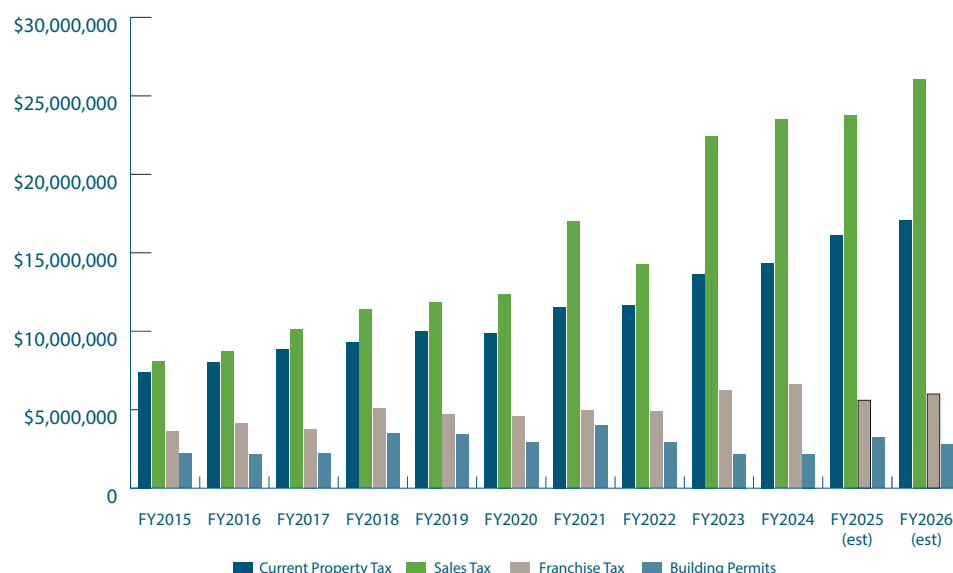
# REVENUE & TAXATION

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

## POLICIES

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

MAJOR GENERAL FUND REVENUE SOURCES



## TREND

The above chart shows the ten-year trend for those revenue sources classified as general taxes and building permit fees. In total, these five sources are expected to comprise approximately 82 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.

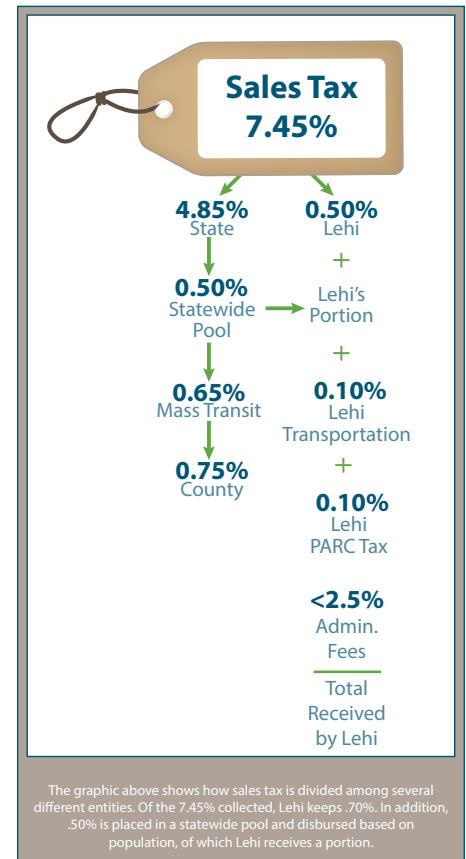
## SALES TAX

General sales tax is one of Lehi City's largest revenue sources at just over 40 percent of the estimated General Fund revenue for FY 2026. State law authorizes cities to receive sales tax revenue based on the process described in the chart shown to the right.

Normally, sales tax revenue fluctuates more with the economy than the other major tax revenue sources. However, commercial growth has continued to hold steady with the addition of Class A office space and several commercial developments, including Lehi Spectrum Podium, Innovation Point, and Adobe Phase 2.

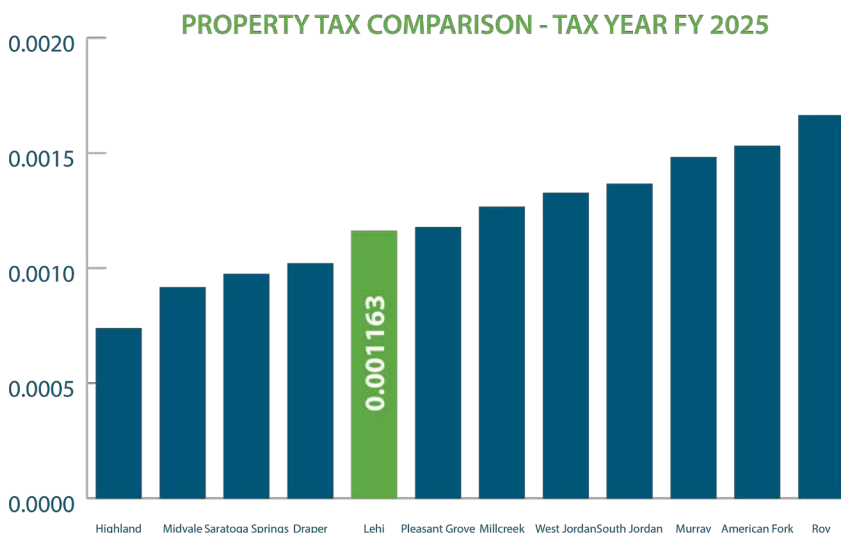
The City has also seen the opening and announcement of national and local restaurants like VIA 313, Edna's Market and Grill, and Houston TX Hot Chicken. Lehi continues to have some of the best undeveloped commercial frontage along the Wasatch Front, and the City is in continual negotiation with several developers and site selectors.

The economic viability on a statewide level accounts for about half of the City's sales tax revenue. In that regard, Utah continues to excel, with *U.S. News & World Report* ranking Utah the nation's No. 1 for Best State Overall for the second year, No. 3 for Best Economy, and No. 6 for Best Fiscal Stability. In addition, WalletHub named Utah No. 2 for Best State Economy for the second year and No. 3 for Best Place to Start a Career. In light of Lehi's prominence in Utah's strong state economy, as well as the new commercial development reaching completion during the upcoming fiscal year, the City conservatively forecasts its FY 2026 sales tax revenue to increase by almost 10 percent from FY 2025 estimates.



## PROPERTY TAX

Property tax is another one of Lehi's largest revenue sources, accounting for approximately 26 percent of General Fund revenue. Utah County assesses the taxable value of property in Lehi and collects all property tax. Lehi City's FY 2026 certified property tax rate is 0.001163. There is no proposed increase to the property tax rate in the FY 2026 budget. The property tax rate will remain at 0.001163 for the FY 2026 fiscal year.

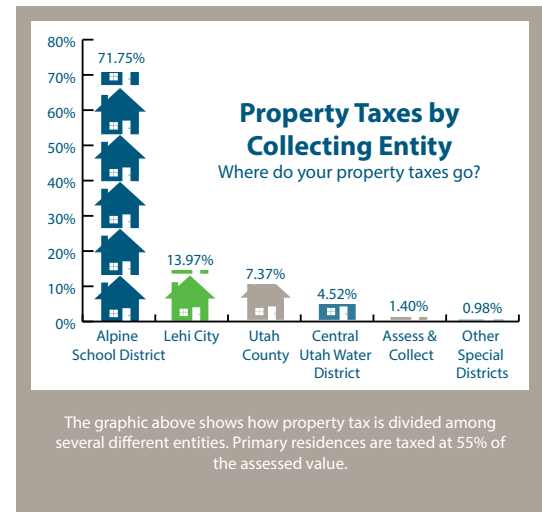


Primary residences are taxed at 55 percent of the property's assessed value, while secondary residences are taxed at 100 percent of the property's value. Lehi receives approximately 14 percent of what residents pay in property taxes. Maintaining an average rate for many years, property tax revenues have stayed relatively stable. This trend will stay consistent in FY 2026, 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 2026 is largely due to new growth.



## FRANCHISE TAX

Franchise tax is the third largest source of revenue for the General Fund, accounting for approximately 9% of total General Fund revenues. State law authorizes cities to collect up to 6 percent in utilities operating within city boundaries. Franchise tax revenues vary based on the number of services and the cost of utilities. The City is anticipating an increase in franchise taxes of approximately \$400,000 for FY 2026 over FY 2025. The increased revenue is a result of both higher utility rates and increased customers. Forecasted revenue from franchise fees in FY 2026 is \$6,000,000, which is about 7% higher than revenues budgeted in FY 2025.



MODEL YEARS	AGE-BASED FEE
2025-2023	\$150
2022-2020	\$110
2019-2017	\$80
2016-2014	\$50
2013 & older	\$10

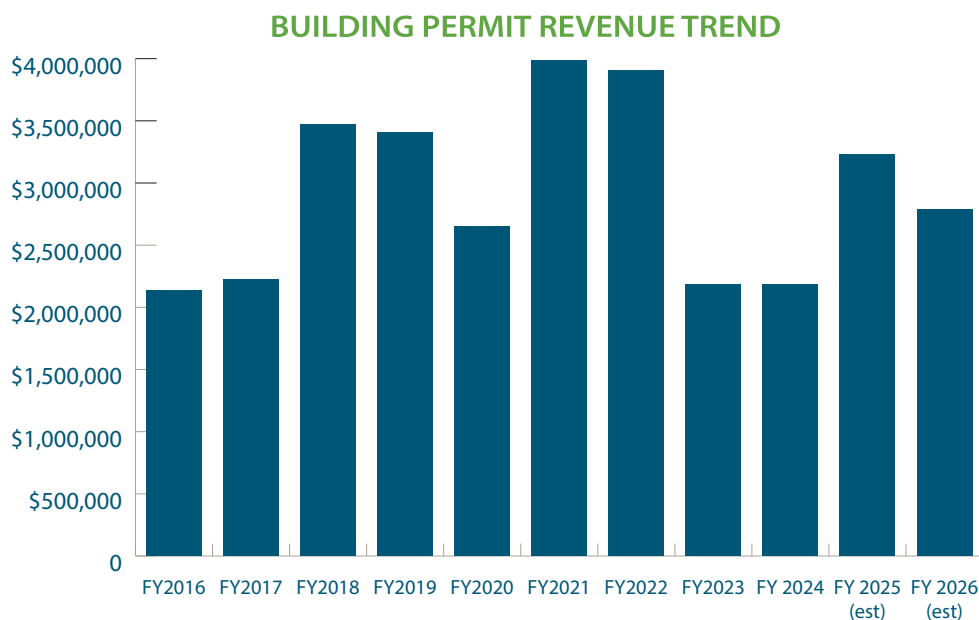
\*Source: Utah State Tax Commission

## MOTOR VEHICLE TAX

A statewide fee is assessed on motor vehicles in lieu of property taxes. The motor vehicle fee is assessed based on the age and type of the vehicle. Historically, the motor vehicle tax accounted for approximately 3 percent of all General Fund revenues; however, in FY 2014, Lehi's Finance Department decided to begin combining motor vehicle tax revenue with property tax and delinquent taxes into one 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, while not as high as previous years, Lehi has experienced healthy growth over the last few years.



# DEBT

Consistent with the policies listed below, Lehi City uses debt judiciously. Currently, the City's sales tax bonds are rated AA+ by S&P Global. The City also has electric revenue bonds rated by S&P Global as A+ and water revenue bonds rated by Moody's as Aa2. 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, 2025

Assessed Valuation	\$ 13,314,643,740
Estimated Actual Value	19,020,919,629
Debt Limit - 4% of Estimated Actual Value	760,836,785
Less Outstanding General Obligation Bonds	-
Total Amount of Debt Applicable to Debt Limit	-
<b>LEGAL DEBT MARGIN</b>	<b>\$ 760,836,785</b>



## OUTSTANDING GENERAL LONG-TERM DEBT: GOVERNMENTAL ACTIVITIES

DESCRIPTION	END BALANCE (JUNE 30, 2024)	ADDITIONS/ (DELETIONS)	BALANCE (JUNE 30, 2025)	CURRENT PRINCIPAL	NEXT INTEREST PAYMENT	ESTIMATED END BALANCE FY 2026	INTEREST BALANCE THROUGH MATURITY
2022 LBA Bonds	28,900,000	(220,000)	28,680,000	335,000	752,338	28,345,000	23,144,825
2019 Sales Tax Bonds	16,470,000	(835,000)	15,635,000	865,000	310,125	14,770,000	5,135,550
2018 Sales Tax Bonds	4,000,000	(195,000)	3,805,000	205,000	91,781	3,600,000	1,436,263
2004 Subordinated Sales Tax Rev Bond	7,955,000	(7,955,000)	-	-	-	-	-
Tax Increment Traverse Mountain	10,451,021	-	10,451,021	-	-	10,451,021	-
Tax Increment Alpine Highway West	8,810,569	(1,178,625)	7,631,944	-	-	7,631,944	-
Tax Increment West Timpanogos	16,860,238	(383,996)	16,476,242	-	-	16,476,242	-
Compensated Absences	4,725,123	400,000	5,125,123	-	-	5,125,123	-
Net Pension Liability	4,805,194	400,000	5,205,194	-	-	5,205,194	-
Landfill Closure & Post-Closure Liability	591,012	-	591,012	-	-	591,012	-
Other Notes Payable	3,014,578	1,696,609	4,711,187	994,189	141,796	3,716,998	530,369
<b>TOTAL LONG-TERM DEBT</b>	<b>106,582,735</b>	<b>(8,271,011)</b>	<b>98,311,724</b>	<b>2,399,189</b>	<b>1,296,040</b>	<b>95,912,535</b>	<b>30,247,007</b>

A brief description of Lehi City's debt issues is included below.

- **2022 Local Building Authority Bonds** - \$29,000,000 issued through the local building authority to construct a Library/City Hall as well as a Fire Station. Annual principal payments and semi-annual interest payments are due through 2049. Interest is a coupon rates varying from 5.00 percent to 5.50 percent.
- **2019 Sales Tax Bonds** - \$16,470,000 sales tax bonds issued to construct a police station. Annual principal payments and semi-annual interest payments are due through 2039. Interest is at coupon rates varying from 2.401 percent to 4.00 percent.
- **2018 Sales Tax Bonds** - \$5,000,000 sales tax bonds issued to construct a fire station and for road improvements. Annual principal payments and semi-annual interest payments are due through June 2038. Interest is at coupon rates varying from 4.00 percent to 5.25 percent.
- **2014 Sales Tax Bonds** - \$7,210,000 sales tax bonds that refunded the 2003 Sales Tax Revenue Bonds and 2004 Sales Tax Revenue and Refunding Bonds. Due serially through June 1, 2024 with interest at 2.3 percent.
- **2004 Subordinated Sales Tax Revenue Bonds** - \$9,000,000 authorized, \$9,000,000 issued through June 30, 2007 sales tax revenue bonds with interest of 4.75 percent payable from 87.5 percent of the local sales and use tax and 100 percent of the transient room tax collected from the Cabela's Retail Store Project Area, due 2024.
- **Tax Increment Note Thanksgiving Park** - Due in annual installments equal to 95 percent of the tax increment received by the Redevelopment Agency from the Thanksgiving Park Economic Development Project Area. Non-interest bearing note.
- **Tax Increment Note Traverse Mountain** - Due in annual installments equal to 100 percent of the property tax increment received by the Redevelopment Agency from the Traverse Mountain Community Development Project Area, as well as varying levels of the sales tax collected from business within the project area, over a ten-year tax increment period. Non-interest bearing note.
- **Tax Increment Note Alpine Highway West** - Due in annual installments equal to 93.33 percent of the tax increment received by the Redevelopment Agency from the Alpine Highway West Economic Development Project Area. Non-interest bearing note.
- **Tax Increment Note West Timpanogos** - Due in annual installments equal to 97 percent of the tax increment received by the Redevelopment Agency from the West Timpanogos Community Development Project Area. Non-interest bearing note.
- **Compensated Absences** - Some employees carry balances of sick leave and vacation leave greater than what they earn in a given year. The cost of compensating such balances are reported as long-term debt. Balances for compensated absences are capped at 240 hours for vacation leave and 480 hours for sick leave.

- **Landfill Closure and Post-closure Care Liability** - This represents an escrow fund used for costs associated with the landfill closure and post-closure care liability. The escrow fund is funded via the Garbage Fund.
- **Other Notes Payable** - Various interest and non-interest bearing notes for developer commitments and equipment leases.

## OUTSTANDING GENERAL LONG-TERM DEBT: GOVERNMENTAL ACTIVITIES

DESCRIPTION	END BALANCE (JUNE 30, 2024)	ADDITIONS/ (DELETIONS)	BALANCE (JUNE 30, 2025)	CURRENT PRINCIPAL	NEXT INTEREST PAYMENT	ESTIMATED END BALANCE FY 2026	INTEREST BALANCE THROUGH MATURITY
2023 Electric Revenue Bonds	18,970,000	(570,000)	18,400,000	600,000	468,269	17,800,000	10,824,325
2024 Water Bond	-	3,640,000	3,640,000	190,000	36,430	3,450,000	276,020
2025 Franchise Revenue Bonds	-	16,255,000	16,255,000	-	147,284	16,255,000	19,939,822
2022 Water Bond	3,643,000	-	3,643,000	190,000	36,430	3,453,000	276,020
2021 Franchise Revenue Bonds	53,015,000	(915,000)	52,100,000	950,000	1,069,275	51,150,000	30,280,800
2019 Water Revenue Bonds	15,425,000	(465,000)	14,960,000	490,000	374,000	14,470,000	8,560,250
2018 Electric Revenue Bonds	12,425,000	(635,000)	11,790,000	665,000	294,750	11,125,000	4,526,250
2010 Drainage Bonds	205,000	(205,000)	-	-	-	-	-
Provo Reservoir Water Co. Note	287,076	(23,614)	263,462	24,082	5,219	239,380	29,547
Provo River Water Assoc. Note	608,454	(51,691)	556,763	52,317	7,535	504,446	42,280
Compensated Absences	1,321,057	125,000	1,446,057	-	-	1,446,057	-
Net Pension Liability	1,127,827	125,000	1,252,827	-	-	1,252,827	-
<b>TOTAL LONG-TERM DEBT</b>	<b>107,027,414</b>	<b>17,279,694</b>	<b>124,307,108</b>	<b>3,161,399</b>	<b>2,439,192</b>	<b>121,145,709</b>	<b>74,755,314</b>

A brief description of Lehi City's debt issues is included below.

- **2023 Electric Revenue Bonds** - \$18,790,000 electric revenue bonds issued for the construction of a power generation facility. Annual principal payment and semi-annual interest payments are due through June 2044. Interest is at coupon rates varying from 5.00 percent to 5.25 percent.
- **2024 Water Bonds** - \$3,643,000 in water revenue bonds issued by Lehi City and purchased by the State of Utah at an interest rate of 1%. Proceeds of the bonds are being used to meet the state-mandated metering of all pressurized irrigation connections in the City.
- **2025 Franchise Revenue Bonds** - \$16,255,000 in franchise revenue bonds issued to complete construction on the City's fiber to the home network.
- **2021 Franchise Revenue Bond** - \$53,890,000 in franchise revenue bonds issued to design and construct a fiber network system throughout the city.
- **2019 Water Revenue Bonds** - \$17,205,000 sales tax bonds issued to construct Dry Creek Reservoir and other culinary and pressurized irrigation infrastructure. Annual principal payments and semi-annual interest payments are due through 2044. Interest is at coupon rates varying from 4.00 percent to 5.00 percent.
- **2018 Electric Revenue Bonds** - \$15,640,000 electric revenue bonds issued to construct a power generation facility and electric utility building. Annual principal payments and semi-annual payments are due through June 2038. Interest is at coupon rates varying from 4.00 percent to 5.00 percent.
- **2010 Drainage Revenue Bonds** - \$2,500,000 in drainage revenue bonds due serially through 2025 with interest rates ranging from 3.51 percent.
- **Note Payable to Provo Reservoir Water Users Company** - Payable in annual installments through 2035. Payments include interest at 4 percent and range from \$34,813 to \$33,439.
- **Note Payable to Provo River Water Users Association** - Payable in annual installments through 2035. Approximately 81 percent of the total obligation bears interest at 4 percent. The balance of the obligation will mirror a line of credit issued by a bank to the Provo River Water Users Association. The line of credit will have a variable interest rate which is estimated to average 4.5 percent.



- **Compensated Absences** - Some employees carry balances of sick leave and vacation leave greater than what they earn in a given year. The cost of compensating such balances are reported as long-term debt. Balances for compensated absences are capped at 240 hours for vacation leave and 480 hours for sick leave.
- **Net Pension Liability** - The difference between the total pension liability (present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside to pay current employees, retirees, and beneficiaries.

About thirty five percent of the City's long-term governmental debt relates to economic-incentive agreements. The repayment of this debt is solely dependent upon the economic performance of the developers. Total remaining governmental debt equals \$2,759 per Lehi household. The remaining governmental debt was used for the construction of public safety and recreation facilities in the City. These bonds are not general obligations of those facilities, but rather are repaid from the City's annual sales tax revenues.

Total enterprise fund debt represents \$5,430 per utility rate customer. Enterprise fund debt will be repaid through user fees.

Outside of the Lehi Redevelopment Agency, Lehi's annual governmental debt service is relatively low, representing 5.3% Lehi's general fund budgeted expenditures.





# LONG-TERM FINANCIAL OUTLOOK

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

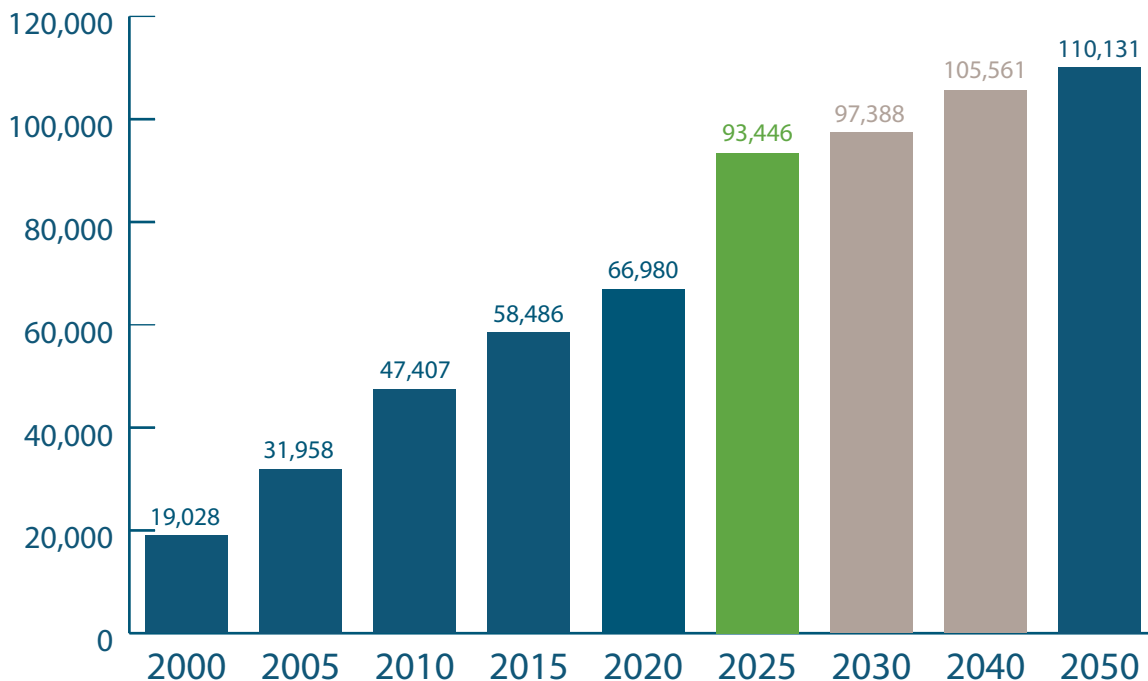
- City Revenue Policies: [Page 41](#);
- General Fund Balance Trend: [Page 39](#);
- Trends for Major General Fund Revenues: [Pages 41-43](#);
- Debt Policies and Debt Position: [Pages 44-47](#);
- Five-Year Capital Improvement Plan: [Pages 54-60](#); and
- Impact of Five-Year Capital Improvement Plan on Operating Budget: [Page 61](#).

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 City's population has almost tripled since 2005 and has surpassed the estimated population projection prepared by the Mountainland Association of Governments (as seen below). This population growth brings significant opportunities to the City. However, there are also 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.

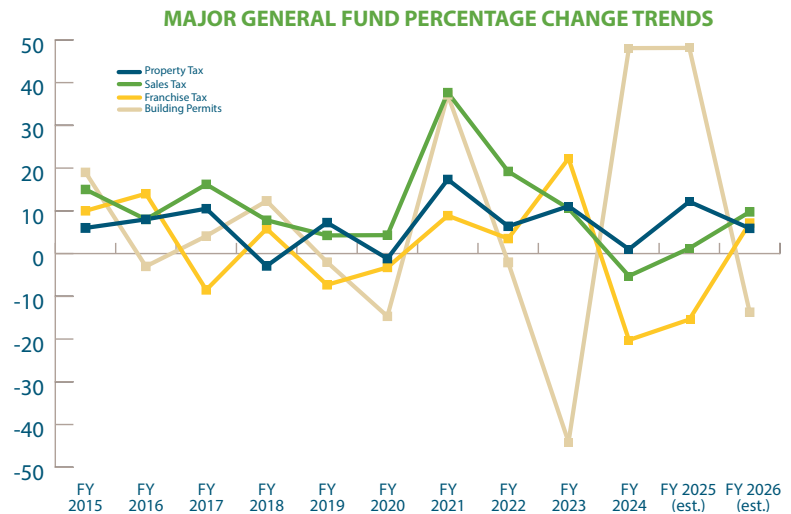
### LEHI CITY HISTORIC & PROJECTED POPULATION GROWTH



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

## REVENUE TREND ANALYSIS

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



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.

## LONG-RANGE PLANNING AND ITS EFFECT ON THE BUDGET AND BUDGET PROCESS

City revenues often struggle to keep up with inflationary costs. Because of this, the City Council will be considering a modest adjustment to property taxes during this fiscal year. Based on the State law, property tax rate will generate the same amount of revenues as the previous year plus any new growth. A truth in taxation, which requires a public hearing is required to increase the certified tax rate. The City is facing increased costs in areas such as market-driven adjustments to police and fire salaries as well as an additional parks employee. Investments in equipment and City infrastructure are needed, but funding is limited. All of these things must be considered as long-term planning is considered and forecasts are made.

## THREE-YEAR GENERAL FUND REVENUE FORECAST

	ACTUAL FY2023	ACTUAL FY 2024	ESTIMATED FY 2025	APPROVED FY 2026	FORECAST FY 2027	FORECAST FY 2028
PROPERTY TAX REVENUE	12,294,991	14,350,131	16,093,541	17,043,541	17,554,847	18,081,493
SALES TAX REVENUE	20,305,079	23,481,471	23,770,096	26,087,522	26,870,148	27,676,252
FRANCHISE TAX REVENUE	5,127,558	6,621,407	5,600,000	6,000,000	6,180,000	6,365,400
BUILDING PERMIT REVENUE	3,901,605	2,180,028	3,229,000	2,786,000	2,702,420	2,621,347

The background of the slide features a repeating pattern of stylized, light gray line art. The pattern consists of various industrial structures, including oil derricks, drilling rigs, and buildings with gabled roofs, arranged in a grid-like fashion across the entire surface.

# CAPITAL EXPENDITURES

# CAPITAL EXPENDITURES

The FY 2026 budget includes just over \$51.1 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 \$2.1 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 \$49 million. A summary schedule of the non-routine capital budget can be found later in this section of the budget document.

## CAPITAL POLICIES

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

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

## CAPITAL PLANNING PROCESS

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

CITY PLANS		
PLAN	ORIGIN OF PLAN	IMPACT ON BUDGET
Budget 5-Year Capital Improvement Plan	See pages 54-61 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.
City Facilities Capital Plan	Generated by the Buildings & Grounds Division. Funding is included by departmental budgets under Building & Grounds O&M. It is currently being updated and will be adopted in FY 2023.	The plan calculates: <ul style="list-style-type: none"> <li>• An inventory of all major systems in City buildings;</li> <li>• The estimated useful life or maintenance schedule; and</li> <li>• The related costs.</li> </ul>
Downtown Revitalization Plan	The Downtown Revitalization Plan was 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: 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.
Economic Development Strategic Plan	Originally adopted in September 2008. This plan was updated in FY 2020.	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.
Electric Master Plan	The Power Department updated this plan in FY 2020.	The plan's elements include power system improvements that have been identified by a system load study as deficient or nearing deficiency in providing reliable electric services to our community. Many of these deficiencies are a result of system demand from growth but also include aging components of the system infrastructure. Capacity for future loads has also been accounted for.
Fleet Replacement Plan	The Fleet Division maintains and updates a fleet/equipment database.	The plan calculates a charge to City departments sufficient to replace the vehicles and motorized/mobile equipment. Data used in the calculation include: <ul style="list-style-type: none"> <li>• An analysis of all equipment;</li> <li>• The estimated useful life &amp; projected replacement date;</li> <li>• A maintenance schedule &amp; costs; and</li> <li>• The replacement cost.</li> </ul>
General Plan	The Land Use Element Plan was updated & adopted by the Lehi City Council in January of 2022.	The General Plan provides a general framework of goals and guidelines for a number of the City's master plans, including Economic Development, Parks and Recreational Facilities, Land Use Element, Transportation, and Community Facilities and Services.



## CITY PLANS CONT.

PLAN	ORIGIN OF PLAN	IMPACT ON BUDGET
Information Technology Capital Plan	Generated by the IT Division.	The plan considers the next few fiscal years of planned replacements with an emphasis on information security. The IT Division calculates a charge to City departments sufficient to replace the main network, core software systems, computer systems, and the telephone system. Data used in the calculation include: an inventory of all equipment; the estimated useful life & projected replacement date; and the replacement cost.
Mayor and City Council Strategic Visioning	The Mayor & City Council annually hold a planning session. See pages 25-28 for more information.	The strategic vision and planning done by the Mayor and City Council set the priorities for the City budget. The planning sessions includes input from the annual citizen survey, staff recommendations, and the planning documents listed below.
Parks Master Plan	Original plan adopted in 1998. Significantly updated in 2009. Second update completed in 2015. Intend to update in FY 2026.	The main priorities of the 5, 10, and 20-year plans include: focus short-term development of new parks in the northeast area of the City, primarily through a “mini” park system; update, remodel, and refurbish current parks in the central area; and acquire land for community-wide parks in the west and north areas.
Pavement & Sidewalks Management Plan	Public Works Administration & Streets Division maintain and update a pavement management database.	The policy of the plan is to: <ul style="list-style-type: none"> <li>• Maintain at least 65 percent of roads &amp; sidewalks in good or better condition; and</li> <li>• Have no more than 10 percent of roads and sidewalks in substandard condition.</li> </ul>
Master Plans & Impact Fee Analysis for Culinary Water, Pressurized Irrigation, Drainage, Sewer, & Transportation.	Significant updates to master plans & impact fee analyses completed in FY 2018.	Capital projects associated with these types of projects were identified in the City’s Impact Fee Study completed in January 2008 & the 5-year Capital Improvement Plan (updated annually as noted). Monies were set aside in FY 2012 for the creation and significant update of these master plans. These master plans: <ul style="list-style-type: none"> <li>• Recommend &amp; prioritize short-, medium-, and long-term projects;</li> <li>• Project &amp; analyze growth &amp; build-out data; and</li> <li>• Provide impact fee rate recommendations for funding.</li> </ul>
Master Transportation Plan	The Transportation Master Plan was updated in FY 2023	The plan shows future roadways and widening of existing roads. Monies has been set aside for the update of the plan. In addition, impact fees have been set aside for the widening of roads to implement this plan.

## 5-YEAR CAPITAL IMPROVEMENT PLAN: REVIEW PROCESS & TIMELINE

The 5-Year Capital Improvement Plan is reviewed on a yearly basis to ensure that projects are relevant and needs are continuously identified. Throughout the year, all Capital Projects are monitored and reviewed. During the budget process, new Capital Improvements and Projects are requested and the City Council approves critical projects. In this budget, the Non-Routine Capital Budget Summary lists all FY 2026 projects that have been approved. Projects currently identified for fiscal years 2027, 2028, 2029, and 2030 are also included in this list for long-term financial planning.

### WINTER

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 lists are updated. The department heads also submit new capital projects for consideration in both the next fiscal year and future years.

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.

### SPRING

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 to the City Council. Alternate mechanisms for financing the Capital projects are also discussed at this time.

### FALL & SUMMER

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.

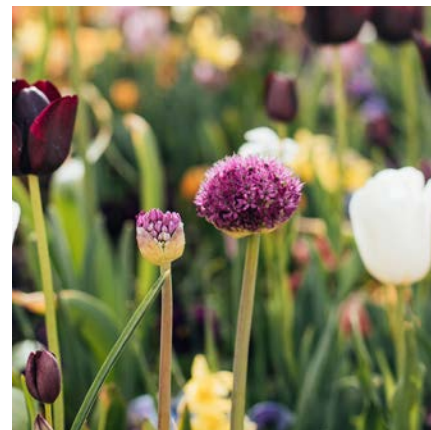


Photo credit (left to right): Jamie Knight, Luke Larrabee, Sarah Rogers

## NON-ROUTINE CAPITAL BUDGET SUMMARY

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Flight Park Well & Lines	Culinary Water	ARPA	2,400,000	-	-	-	-	2,400,000
Pipe Upsizing	Culinary Water	Water Impact Fee	55,000	60,000	65,000	70,000	75,000	325,000
Flight Park Well & Lines	Culinary Water	Water Impact Fee	1,300,000	-	-	-	-	1,300,000
Skye-Family Park Well Reim.	Culinary Water	Water Impact Fee	160,000	160,000	160,000	160,000	160,000	800,000
Skye Tank Reimbursement	Culinary Water	Water Impact Fee	500,000	500,000	500,000	500,000	500,000	2,500,000
1200 East Booster Station	Culinary Water	Water Impact Fee	500,000	-	-	-	-	500,000
West Side Tank 2	Culinary Water	Water Impact Fee	2,000,000	1,400,000	-	-	-	3,400,000
TI Booster Station & Pipe Over	Culinary Water	Water Impact Fee	900,000	800,000	-	-	-	1,700,000
Hospital Loop Road	Engineering	Capital Projects	1,000,000	2,000,000	-	-	-	3,000,000
Jordan Narrows Basin 2 Landscaping	Engineering	Detention	250,000	-	-	-	-	250,000
700 S 300 E	Engineering	Detention	20,000	-	-	-	-	20,000
Lambert Basin	Engineering	Detention	400,000	-	-	-	-	400,000
400 West RR Trail Basin	Engineering	Detention	-	200,000	-	-	-	200,000
Pipe Rehabilitation	Engineering	Drainage	315,000	-	-	-	-	315,000
Capital Improvements	Engineering	Drainage	575,000	-	-	-	-	575,000
Remedial Drainage	Engineering	Drainage	233,991	-	-	-	-	233,991
Mainline Upsizing	Engineering	Drainage Impact Fee	55,000	60,000	65,000	70,000	75,000	325,000
Traverse Mountain Drains	Engineering	Drainage Impact Fee	10,000	10,000	10,000	10,000	10,000	50,000

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
West Side Drains	Engineering	Drainage Impact Fee	10,000	10,000	-	-	-	20,000
Dry Creek 600 East Culvert	Engineering	Drainage Impact Fee	150,000	-	-	-	-	150,000
Dry Creek/Waste Ditch Culverts	Engineering	Drainage Impact Fee	-	-	-	-	450,000	450,000
SKY Development Drains	Engineering	Drainage Impact Fee	350,000	200,000	-	-	-	550,000
Phragmites Mower	Parks	Capital Projects	263,915	-	-	-	-	263,915
Family Park	Parks	Parks Impact Fee	300,000	-	-	-	-	300,000
Forest Mellor Park	Parks	Parks Impact Fee	250,000	-	-	-	-	250,000
Shadow Ridge Park (Canal)	Parks	Parks Impact Fee	300,000	-	-	-	-	300,000
Parks Master Plan	Parks	Parks Impact Fee	150,000	-	-	-	-	150,000
Upsizing Trails	Parks	Parks Impact Fee	105,000	-	-	-	-	105,000
Mountain Bike Trails	Parks	Parks Impact Fee	50,000	-	-	-	-	50,000
Willows Park Upgrades	Parks	Parks Impact Fee	100,000	-	-	-	-	100,000
Holbrook Farms Park	Parks	Parks Impact Fee	2,208,548	-	-	-	-	2,208,548
Northridge Park	Parks	Parks Impact Fee	503,000	-	-	-	-	503,000
Fox Canyon Trailhead Park	Parks	Parks Impact Fee	356,000	-	-	-	-	356,000
Lakeview Park	Parks	Parks Impact Fee	2,250,000	-	-	-	-	2,250,000
Park Design Expense	Parks	Parks Impact Fee	90,000	-	-	-	-	90,000
Holbrook Farms Park II	Parks	Parks Impact Fee	1,265,640	-	-	-	-	1,265,640

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
3-21 Circuit Reconductor	Power	Electric Impact Fee	90,000	-	-	-	-	90,000
North Point Getaways	Power	Electric Impact Fee	942,000	-	-	-	-	942,000
Cold Springs Substation	Power	Electric Impact Fee	135,000	-	-	-	-	135,000
Skye Substation	Power	Electric Impact Fee	5,603,391	245,909	-	-	-	5,849,300
New Spring Creek 1012 Circuit	Power	Electric Impact Fee	450,000	209,200	-	-	-	659,200
850 E Spring Creek Ranch Rebuild	Power	Electric Impact Fee	150,000	-	-	-	-	150,000
Circuit 322 4/0 - 477 Reconductor	Power	Electric Impact Fee	50,000	-	-	-	-	50,000
Circuit 612 Reconductor	Power	Electric Impact Fee	300,000	-	-	-	-	300,000
Traverse Mtn Circuit 7-21 Recon.	Power	Electric Impact Fee	200,000	-	-	-	-	200,000
Pipe Upsizing	Pressurized Irrigation Water	PI Impact Fee	65,000	70,000	75,000	80,000	85,000	375,000
RR Well	Pressurized Irrigation Water	PI Impact Fee	5,000	-	-	-	-	5,000
Low Hills Reservoir	Pressurized Irrigation Water	PI Impact Fee	10,000	-	-	-	-	10,000
Flight Park Reservoir	Pressurized Irrigation Water	PI Impact Fee	10,000	-	-	-	-	10,000
Vialetto Reservoir and Pumps	Pressurized Irrigation Water	PI Impact Fee	10,000	-	-	-	-	10,000
Brooks Res Expansion & PS (50%)	Pressurized Irrigation Water	PI Impact Fee	10,000	-	-	-	-	10,000
Cedar Hollow Well (Design-City Part)	Pressurized Irrigation Water	PI Impact Fee	200,000	200,000	200,000	200,000	200,000	1,000,000
Skye Reservoir	Pressurized Irrigation Water	PI Impact Fee	200,000	200,000	200,000	200,000	200,000	1,000,000
Nuisance Trees and Damaged Sidewalks	Streets	Capital Projects	225,000	-	-	-	-	225,000



PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
2300 West - Main to 2100 North	Streets	MAG	7,000,000	-	-	-	-	7,000,000
2300 West - Main to Pioneer	Streets	MAG	1,000,000	1,000,000	7,000,000	3,000,000	-	12,000,000
Pony Express Parkway	Streets	County	2,000,000	1,000,000	5,000,000	9,000,000	2,000,000	19,000,000
Street Widening w/ 300 W	Streets	Road Impact Fee	125,000	130,000	135,000	140,000	145,000	675,000
Accel/Decel on SR92	Streets	Road Impact Fee	20,000	100,000	-	-	-	120,000
Traverse Blvd Widening	Streets	Road Impact Fee	20,000	-	-	150,000	-	170,000
600 E North of Dry Creek	Streets	Road Impact Fee	900,000	-	-	-	-	900,000
Jordan Willowss Conn. Rd	Streets	Road Impact Fee	10,000	-	-	-	-	10,000
Signals (Triumph-Hospital)	Streets	Road Impact Fee	250,000	220,000	380,000	240,000	240,000	1,330,000
1200 East Project	Streets	Road Impact Fee	20,000	-	-	-	-	20,000
Road Master Plan	Streets	Road Impact Fee	15,000	-	-	-	-	15,000
Accel/Decel on Redwood or 2100N	Streets	Road Impact Fee	10,000	100,000	100,000	-	-	210,000
Center Street & SR 92	Streets	Road Impact Fee	400,000	200,000	-	250,000	-	850,000
Thanksgiving Roads	Streets	Road Impact Fee	1,350,000	-	-	-	-	1,350,000
Flight Park Road - Fr Rd to Vista	Streets	Road Impact Fee	400,000	-	-	-	-	400,000
1100 West to 1300 South	Streets	Road Impact Fee	-	-	1,100,000	-	-	1,100,000
3600 W Widening - N of 1500 N	Streets	Road Impact Fee	250,000	-	-	-	-	250,000
Oversize Piping	Waste Water	Sewer Impact Fee	90,000	60,000	70,000	80,000	90,000	390,000

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Jordan Willows Pump Station	Waste Water	Sewer Impact Fee	40,000	-	-	-	-	40,000
Jordan Willows Pump Line	Waste Water	Sewer Impact Fee	1,400,000	-	-	-	-	1,400,000
850 East Sewer 550 South to 900 South	Waste Water	Sewer Impact Fee	200,000	-	-	-	-	200,000
2100 North Sewer 1200 West to 1700 West	Waste Water	Sewer Impact Fee	500,000	-	-	-	-	500,000
Jordan River Main to 1900 South	Waste Water	Sewer Impact Fee	5,000,000	-	-	-	-	5,000,000
Frontage Road Sewer @ Triumph	Waste Water	Sewer Impact Fee	50,000	200,000	-	-	-	250,000
1700 West Sewer 1300 South to 300 North	Waste Water	Sewer Impact Fee	-	-	-	500,000	-	500,000
1700 West Sewer 500 North to 900 North	Waste Water	Sewer Impact Fee	-	-	800,000	-	-	800,000
<b>TOTAL CAPITAL SPENDING</b>			<b>49,081,485</b>	<b>9,335,109</b>	<b>15,860,000</b>	<b>14,650,000</b>	<b>4,230,000</b>	<b>93,156,594</b>

## SUMMARY OF FORECASTED CAPITAL SPENDING IMPACT BY FUND

FUND	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
ARPA	2,400,000	-	-	-	-	2,400,000
Water Impact Fee	5,415,000	2,920,000	725,000	730,000	735,000	10,525,000
Capital Projects	1,488,915	2,000,000	-	-	-	3,488,915
Detention	670,000	200,000	-	-	-	870,000
Drainage	1,123,991	-	-	-	-	1,123,991
Drainage Impact Fee	575,000	280,000	75,000	80,000	535,000	1,545,000
Parks Impact Fee	7,928,188	-	-	-	-	7,928,188
Electric Impact Fee	7,920,391	455,109	-	-	-	8,375,500
PI Impact Fee	510,000	470,000	475,000	480,000	485,000	2,420,000
MAG	8,000,000	1,000,000	7,000,000	3,000,000	-	19,000,000
County	2,000,000	1,000,000	5,000,000	9,000,000	2,000,000	19,000,000
Road Impact Fee	3,770,000	750,000	1,715,000	780,000	385,000	7,400,000
Sewer Impact Fee	7,280,000	260,000	870,000	580,000	90,000	9,080,000
<b>TOTAL</b>	<b>49,081,485</b>	<b>9,335,109</b>	<b>15,860,000</b>	<b>14,650,000</b>	<b>4,230,000</b>	<b>93,156,594</b>

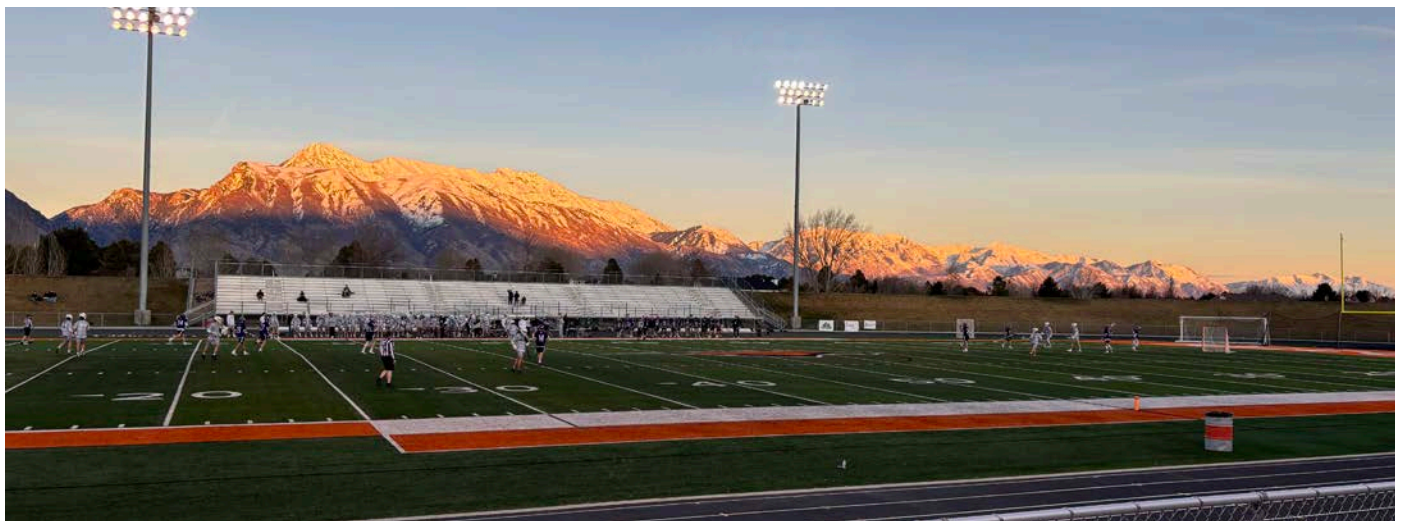


Photo credit: (Top Left) Lainie Zollweg, (Top Right) Edgar Garcia, (Bottom) Lainie Zollweg

## IMPACT ON THE OPERATING BUDGET

The following is a summary of the impact of the FY 2026 Capital Budget on the operating budget for FY 2026 and future years. The projects included are those with a significant impact on the budget; 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	BUDGET(S) IMPACTED	FISCAL IMPACT	DESCRIPTION OF IMPACT ON OPERATING BUDGET
Flight Park Well and Lines	Water Division - Culinary	\$35,000	The project will result in an expected annual increase in operating and maintenance costs to the Water Division due to increased cleaning, supply, and repair costs.
Jordan Willows Pump Station	Water Division - Waste Water	\$25,000	The project will result in an expected annual increase in operating and maintenance costs to the Water Division due to increased cleaning, supply, and repair costs. The project is planned to be completed in FY 2026.
Vialetto Reservoir Pumps	Water Division - Pressurized Irrigation	\$30,000	The project will result in an expected annual increase in operating and maintenance costs to the Water Division due to increased cleaning, supply, and repair costs. The project began construction in FY 2021 and is expected to be finished in FY 2026.
Holbrook Farms Park II	Parks Department	\$15,000	The project will result in an expected annual increase in operating and maintenance costs to the Parks Department due to increased, cleaning, supply, and repair costs. The project will also result in an expected annual increase of approximately \$100,000 in additional staffing costs.



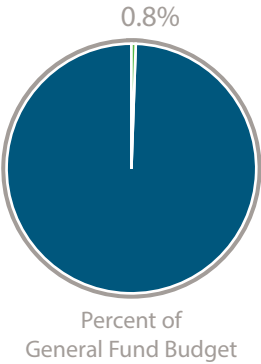
Photo credit: Carolina Gutiérrez

The background of the entire image is a repeating pattern of stylized oil rigs or derricks. These are rendered in a light blue color against a darker blue background. Each rig consists of a tall central tower with a small circular light at the top, and several smaller structures or buildings at its base. The pattern is uniform and covers the entire area.

# GENERAL FUND



# MAYOR & CITY COUNCIL

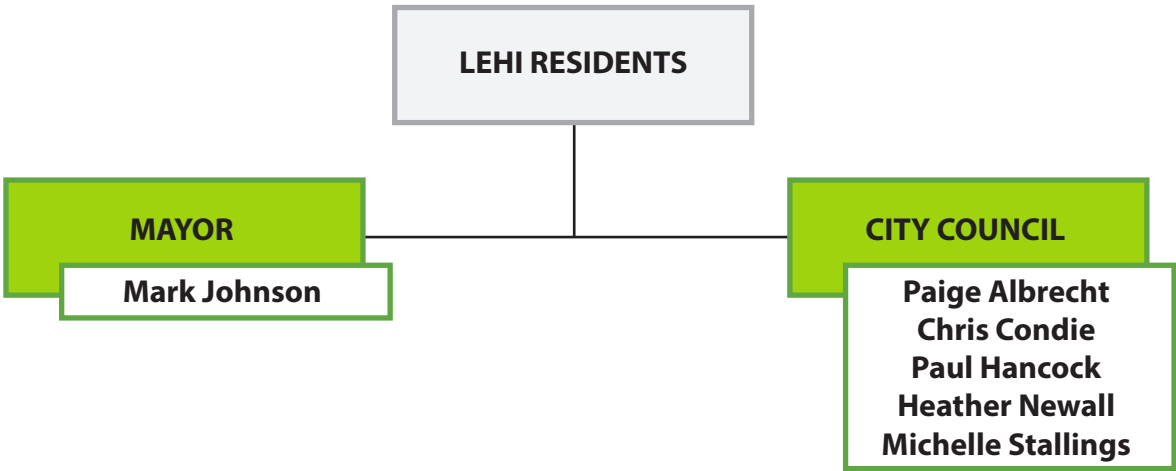


## MISSION

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

## DEPARTMENT DESCRIPTION

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



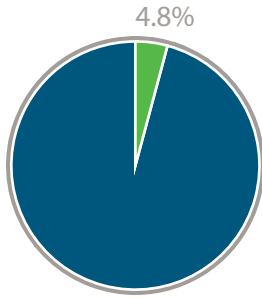
POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Elected:</b>					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	5.00	5.00	5.00	5.00	5.00
<b>TOTAL FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

## BUDGET INFORMATION

DEPARTMENT 47	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	162,696	170,370	176,713	183,121
13 Employee Benefits	128,585	135,492	147,409	156,202
21 Books, Subscriptions, & Memberships	1,313	64,299	35,000	65,000
23 Travel & Training	11,962	23,421	10,000	10,000
24 Office Supplies	1,021	160	3,000	3,000
25 Reimbursements	-	2,056	5,000	5,000
26 IT Fund Charges	2,004	9,996	10,000	10,000
29 Risk Management Fund Charges	20,004	20,004	20,000	20,000
31 Professional & Technical	20,839	24,053	25,000	25,000
45 Miscellaneous	4,959	4,265	17,000	17,000
<b>TOTAL EXPENDITURES</b>	<b>353,383</b>	<b>454,116</b>	<b>449,122</b>	<b>494,323</b>



# OFFICE OF THE CITY ADMINISTRATOR



Percent of  
General Fund Budget

## DEPARTMENT MISSION

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



**Foster public trust and government efficiency through transparency, accountability, professional development, and meaningful community engagement.**

## DEPARTMENT DESCRIPTION

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

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

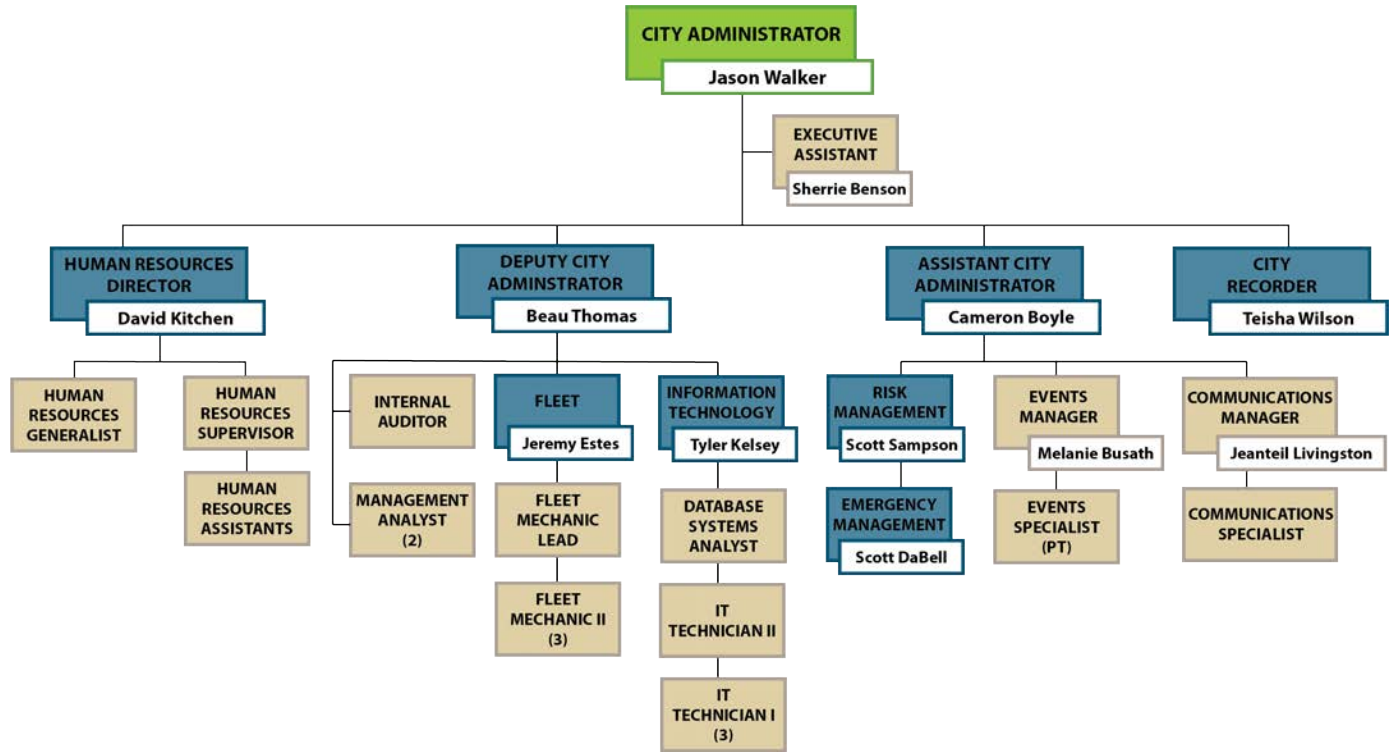
The Human Resources Division is responsible for maintaining employee records, coordinating employee benefit and education programs, communicating personnel policies and procedures, and ensuring quality recruitment.

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

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

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.

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



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Appointed:</b>					
City Administrator	1.00	1.00	1.00	1.00	1.00
Recorder	1.00	1.00	1.00	1.00	1.00
<b>Full-time:</b>					
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Deputy City Administrator	1.00	1.00	1.00	1.00	1.00
Internal Auditor	-	-	-	-	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Events Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Communications Manager	-	1.00	1.00	1.00	1.00
Communications Specialist	-	-	-	-	1.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Human Resources Supervisor	-	-	1.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00
IT Manager	1.00	1.00	1.00	1.00	1.00
Systems/Database Analyst	-	1.00	1.00	1.00	1.00
IT Technician II	1.00	1.00	1.00	1.00	1.00
IT Technician I	2.00	2.00	2.00	3.00	3.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00



POSITION CONT.	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
Fleet Mechanic Lead	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic II	2.00	2.00	2.00	3.00	3.00
Emergency Managment Coord.	1.00	1.00	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Human Resources Assistant (2)	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	-
Events Specialist	-	-	-	0.50	0.50
Deputy City Recorder	-	-	-	0.50	0.50
Fleet Administrative Assistant	-	-	-	0.50	0.50
Grant Writer	0.50	-	-	-	-
<b>TOTAL FTE</b>	<b>22.00</b>	<b>23.50</b>	<b>24.50</b>	<b>28.00</b>	<b>29.50</b>

## BUDGET INFORMATION

DEPARTMENT 44	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	805,146	891,915	978,435	1,109,410
Overtime	3,630	3,408	-	-
13 Employee Benefits	341,892	378,563	431,921	511,405
21 Books, Subscriptions, & Memberships	15,026	8,330	6,500	12,830
22 Public Notices	-	280	1,000	1,000
23 Travel & Training	47,010	54,989	39,000	39,000
24 Office Supplies	14,074	3,509	18,700	21,190
25 Fleet Fund Charges	19,164	18,660	18,662	18,662
25 Fuel	-	3,020	500	500
26 IT Fund Charges	24,600	24,600	24,601	24,601
29 Risk Management Fund Charges	2,004	9,996	10,000	10,000
31 Professional & Technical	30,144	49,920	40,000	78,880
31 Public Defender	49,982	53,420	100,000	100,000
45 Miscellaneous	31,574	39,678	31,900	31,900
<b>TOTAL EXPENDITURES</b>	<b>1,384,246</b>	<b>1,540,288</b>	<b>1,701,219</b>	<b>1,959,378</b>

## FLEET

### PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Assist the City Administrator in keeping the cost of fleet services at a reasonable level. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Average Billable Hours	✗	76%	75%	75%	68%	75%

See page 191 for detailed budget information regarding the Fleet Fund.



# HUMAN RESOURCES

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Assist the City Administrator in keeping the cost of employment at a reasonable level. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Benefits Expense per FTE	✓	27,857	29,108	33,082	32,987	35,072
Healthcare Expense per FTE	✓	9,846	10,468	11,327	11,309	14,053
Average Merit Increase per FTE	✓	2.74%	2.84%	2.75%	2.85%	2.75%

**DEPARTMENT/DIVISION OBJECTIVE:** Keep the employee turnover rate low and employee satisfaction high. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Full-time Employee Turnover Rate	✓	8.22%	9.93%	8.00%	7.77%	8.00%
Part-time Employee Turnover Rate	✗	61.55%	61.93%	30.00%	47.93%	60.00%

## BUDGET INFORMATION

DEPARTMENT 41	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	218,444	267,117	337,319	357,050
13 Employee Benefits	95,791	118,737	162,029	166,604
21 Books, Subscriptions, & Memberships	1,146	1,048	1,500	5,100
23 Travel & Training	1,533	3,228	5,000	5,000
24 Office Supplies	1,411	3,910	2,750	2,750
26 IT Fund Charges	44,004	45,000	45,000	45,000
28 Equipment Maintenance	-	702	800	800
29 Risk Management Fund Charges	996	5,004	5,000	5,000
31 Professional & Technical	45,252	74,711	61,005	61,005
45 Miscellaneous	6,979	236	10,585	10,584
<b>TOTAL EXPENDITURES</b>	<b>415,556</b>	<b>519,693</b>	<b>630,988</b>	<b>658,893</b>

# INFORMATION TECHNOLOGY

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Accurately keep records in accordance with legal requirements and make them available to the public. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Average tickets per month	✓	405	382	400	527	500
High Priority Ticket Com. (Avg Days)	✓	1.64	4.26	3.50	1.32	2.00
Regular Ticket Completion (Avg Days)	✗	2.20	2.93	2.25	2.89	2.50

# PUBLIC RELATIONS & SPECIAL PROJECTS

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Strive to make city information readily available so residents are informed regarding city news, announcements, special events, etc. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Number of Facebook Page Followers	✓	15,593	16,740	17,000	18,770	19,000
Number of Twitter Followers	✗	4,594	4,727	4,800	4,643	4,800
Number of Instagram Followers	✓	4,674	5,472	6,000	7,516	8,000
Email List Subscribers	N/A	2,642	-	-	-	N/A
Email Open Rate	N/A	50%	-	-	-	N/A
Lehi City Chat Group Members	✓	6,924	8,600	9,200	11,000	12,000

## BUDGET INFORMATION

DEPARTMENT 67	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
34 Cultural Arts Council	78,000	78,000	78,000	78,000
36 Boys State Contribution	-	-	800	800
37 Miss Lehi Pageant	26,112	52,536	22,000	22,000
38 Lehi Float	14,000	14,000	16,000	16,000
39 Lehi Parade & Events Committee*	160,937	131,469	-	-
40 Youth Council	409	15,504	5,000	15,000
41 Family Week*	7,411	19,086	-	-
44 Foam Day*	-	18,203	-	-
45 Lehi Silver Band	2,500	2,500	2,500	2,500
47 Community Beautification	12,858	11,891	11,000	11,000
51 Brochures Published	-	-	3,000	3,000
54 Santa Parade*	9,287	4,953	-	-
59 Special Projects	3,267	48,301	90,000	90,000



**BUDGET INFORMATION CONT.**

76 Summer Splash Party*	35,730	28,023	-	-
77 Teen Event*	4,325	2,580	-	-
78 National Night Out Event	5,333	6,593	5,000	5,000
79 Outdoor Movies*	2,899	11,835	-	-
80 Archives Donation	33,000	38,000	38,000	38,000
81 Fireworks Show	25,000	25,000	25,000	25,000
82 Parks & Trails Committee	-	-	1,700	1,700
83 Christmas in Lehi*	294	-	-	-
84 Easter Egg Hunt*	8,356	9,189	-	-
86 Special Events	25,279	31,657	174,700	209,700
87 Just for Kids	20,000	20,000	20,000	20,000
88 Volunteer Celebration	-	-	4,000	4,000
89 Veteran's Day Celebration	-	-	5,000	-
<b>TOTAL EXPENDITURES</b>	<b>474,997</b>	<b>569,320</b>	<b>501,700</b>	<b>541,700</b>

**FEES**

<b>DEPARTMENT 67</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Stage Rental - 1st Day	1,000	1,000	1,000	1,000
Each additional day (with move)	1,000	1,000	1,000	1,000
Each additional day (without move)	750	750	750	750
Hourly transportation fee	190	190	190	190
S. Legacy Center Overflow Parking Reservation				
Resident	100	100	100	100
Non-Resident	125	125	125	125
Small Special Event Permit Base	20	20	20	20
Small Special Permit Deposit (refundable)	100	100	100	100
Large Special Event Permit Base	100	100	100	100
Large Special Permit Deposit (refundable)	200	200	200	200
+ Police Service/officer (2 min)/hour	90	90	90	90
+ / Sergeant / hour (any event requiring more than 3 officers must include a Sergeant)	75	75	75	75
+ Additional Charge - Holidays	25% of Police Service Fee	25% of Police Service Fee	25% of Police Service Fee	25% of Police Service Fee
+ Additional Charge - less than 72 hours notice of event	25% of Police Service Fee	25% of Police Service Fee	25% of Police Service Fee	25% of Police Service Fee
+ Fire & EMS / person / HOUR	50	50	50	50
+ / ambulance or brush truck / event	100	100	100	150
+ Engine or tower/event	200	200	200	250
+Streets Service/HOUR	25	25	25	25
+Parks Service/HOUR	25	25	25	25

# RECORDS AND ELECTIONS

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Accurately keep records in accordance with legal requirements and make them available to the public. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Percent of City committee's trained on Open Meetings Act	✗	90%	90%	100%	75%	100%
Percent of department's records liaisons trained on records retention	✗	30%	30%	100%	50%	100%

## BUDGET INFORMATION

DEPARTMENT 43	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	84,163	89,546	105,915	120,934
13 Employee Benefits	44,817	47,542	52,835	55,536
21 Books, Subscriptions, & Memberships	1,580	485	5,000	5,000
22 Public Notices	-	-	7,500	7,500
23 Travel & Training	1,884	1,985	4,000	4,000
24 Office Supplies	-	135	2,500	2,500
26 IT Fund Charges	18,996	18,996	19,000	19,000
27 Utilities	-	-	-	-
28 Equipment Maintenance	31,639	23,155	20,800	20,800
29 Risk Management Fund Charges	996	996	1,000	1,000
31 Professional & Technical	5,906	10,012	12,100	12,100
45 Miscellaneous	22,660	-	11,000	11,000
46 Election Expense	-	186,423	-	192,000
<b>TOTAL EXPENDITURES</b>	<b>212,641</b>	<b>379,275</b>	<b>241,650</b>	<b>451,370</b>

**FEES**

<b>DEPARTMENT 67</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Election registration	35.00	35.00	35.00	35.00
Audio recording CD/meeting	5.00	5.00	5.00	5.00
GRAMA request rates/hour:				
Department heads	55.00	55.00	55.00	55.00
Supervisory staff	45.00	45.00	45.00	45.00
Professional staff	35.00	35.00	35.00	35.00
Support staff	25.00	25.00	25.00	25.00
GRAMA request copies:				
GIS maps:				
24"x36" color	10.00	10.00	10.00	10.00
17"x24" color	5.00	5.00	5.00	5.00
11"x17" color	3.00	3.00	3.00	3.00
>24"x36"/linear foot	2.00	2.00	2.00	2.00
Other GRAMA copies:				
Up to 11"x17" color	0.25	0.25	0.25	0.25
Up to 11"x17" black & white	0.10	0.10	0.10	0.10

**RISK MANAGEMENT****PERFORMANCE MEASURES**

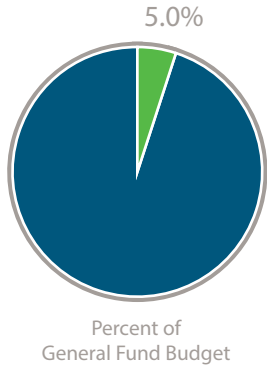
**DEPARTMENT/DIVISION OBJECTIVE:** Reduce as much as possible the risk to city personnel, equipment, buildings, and other assets. **ESTIMATED COMPLETION:** JUNE 2026

<b>PERFORMANCE MEASURE</b>	<b>QUICK VIEW</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>TARGET FY 2025</b>	<b>ACTUAL FY 2025</b>	<b>TARGET FY 2026</b>
Days missed due to accident or injury	✓	15	7	18	0	12
Days reassigned to light duty work due to accident or injury	✓	230	40	100	0	2
Number of risk management trainings conducted	✓	15	15	15	15	15

See page 192 for detailed budget information regarding the Risk Management Fund.



# COMMUNITY DEVELOPMENT



## DEPARTMENT MISSION

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



Improve the code enforcement process and champion environmental stewardship.

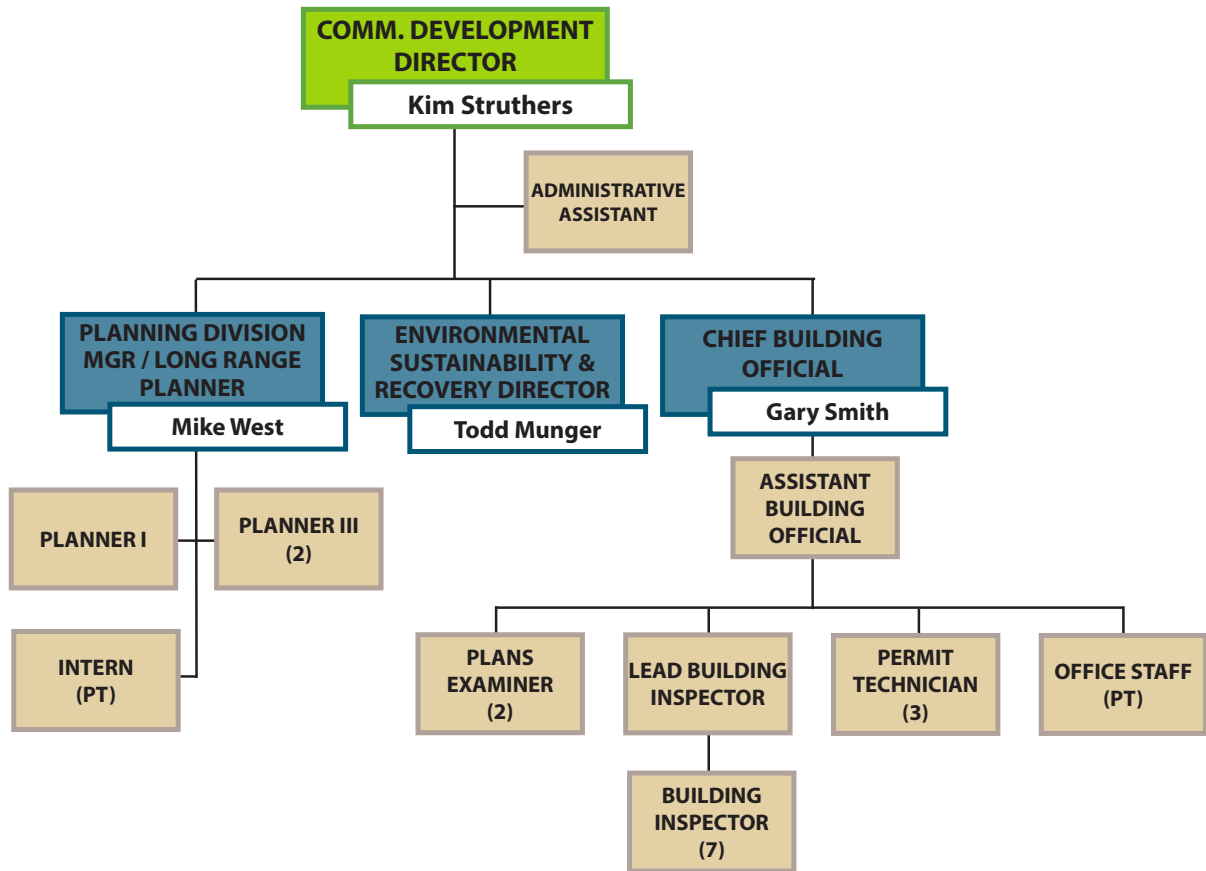
## DEPARTMENT DESCRIPTION

The Community Development Department consists of three separate divisions: Planning & Zoning, Development Services, and Environmental Sustainability.

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

The Planning Division also includes the Environmental Sustainability and Recovery Director who is responsible for the development and administration of environmental management programs and committees. Long-term recovery efforts after disaster to include city infrastructure systems, residential impact issues, local business recovery, and school district liaison. This position also works with water restrictions information and enforcement, eagle projects, and parking citation enforcement.

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



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Comm. Development Director	1.00	1.00	1.00	1.00	1.00
Planning Division Manager	1.00	1.00	1.00	1.00	1.00
Planner III	-	-	2.00	2.00	2.00
Planner II	3.00	3.00	-	-	-
Planner I	-	-	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Env. Sustain. & Recovery Director	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	-	1.00	1.00	1.00	1.00
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Residential Plans Examiner	-	1.00	-	-	-
Plans Examiner	1.00	1.00	2.00	2.00	2.00
Building Inspector I	2.00	2.00	3.00	3.00	3.00
Building Inspector II	2.00	2.00	1.00	1.00	1.00
Building Inspector III	3.00	1.00	3.00	3.00	3.00
Permit Technician I	-	1.00	1.00	1.00	1.00
Permit Technician II	2.00	2.00	2.00	2.00	2.00
<b>Part-time Non-benefited:</b>					
Planning Intern	0.50	0.50	0.50	0.50	0.50
Office Staff	1.00	1.00	0.50	0.50	0.50
<b>TOTAL FTE</b>	<b>20.50</b>	<b>21.50</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>

# PLANNING

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Efficiently & effectively serve the development needs of the city. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Planning Commission & City Council reports prepared per FTE	✓	48	47	35	37	35
Total single-family lots recorded per FTE	✗	32	53	300	80	100
Total multi-family residential units recorded per FTE	✗	93	179	200	38	75

**DEPARTMENT/DIVISION OBJECTIVE:** Implement the city's development plans. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
General Plan Implemented	✓	15%	25%	35%	45%	60%

**DEPARTMENT/DIVISION OBJECTIVE:** Encourage ongoing training among planning staff. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Training Hours per FTE	✗	29.5	33.0	35.0	32.5	35.0



## BUDGET INFORMATION

DEPARTMENT 56	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	612,880	668,887	739,161	767,260
13 Employee Benefits	276,217	315,773	325,831	332,553
21 Books, Subscriptions, & Memberships	3,607	2,852	3,000	3,000
22 Public Notices	79	-	9,000	9,000
23 Travel & Training	13,874	11,940	13,300	13,300
24 Office Supplies	13,643	5,915	12,500	12,500
25 Fleet Fund Charges	3,996	3,504	3,500	3,500
25 Fuel	-	104	500	500
28 Equipment Maintenance	-	-	4,295	4,295
31 Professional & Technical	32,377	44,491	32,320	32,320
32 IT Fund Charges	29,532	29,532	29,534	29,534
33 Risk Management Fund Charges	3,996	9,996	10,000	10,000
34 Recording Fees	2,898	6,098	6,000	6,000
35 Standards Update	-	-	1,000	1,000
45 Environmental Sustainability Program	-	10,478	15,600	15,600
46 Miscellaneous	3,010	1,871	2,500	2,500
54-000 Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>996,109</b>	<b>1,111,441</b>	<b>1,208,041</b>	<b>1,242,862</b>

**FEES**

<b>DEPARTMENT 56</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Annexation base	200.00	200.00	200.00	200.00
+ / Acre <50 acres	20.00	20.00	20.00	20.00
+ / Acre >50 acres	5.00	5.00	5.00	5.00
Area plan base	3,000.00	3,000.00	3,000.00	3,000.00
+ / Acre	10.00	10.00	10.00	10.00
Area plan amendment				
Minor (affecting 3 pages or less)	400.00	400.00	400.00	400.00
Intermediate (affecting 4 pages or more)	1,000.00	1,000.00	1,000.00	1,000.00
Major (addition of new property) base	1,500.00	1,500.00	1,500.00	1,500.00
+ / Acre	10.00	10.00	10.00	10.00
Amendments to:				
General plan	400.00	400.00	400.00	400.00
Zone district maps	400.00	400.00	400.00	400.00
Development code	400.00	400.00	400.00	400.00
Accessory Dwelling Units (Apartments)				
Application Fee	25.00	25.00	25.00	25.00
Accessory Dwelling Units - Detached				
Application Fee	25.00	25.00	25.00	25.00
Impact Fees	4,253.00	4,253.00	4,253.00	4,253.00
Concept (Charge applies as a credit to preliminary subdivision or site plan):				
Single family residential / lot	20.00	20.00	20.00	20.00
Multi-Family Residential base	100.00	100.00	100.00	100.00
+ / unit	5.00	5.00	5.00	5.00
Non-residential base	100.00	100.00	100.00	100.00
+ / Acre	10.00	10.00	10.00	10.00
Concept PC base	500.00	500.00	500.00	500.00
+ / Acre	2.00	2.00	2.00	2.00
Preliminary subdivision plat				
Res. single family detached lots base	250.00	250.00	250.00	250.00
+ / lot	60.00	60.00	60.00	60.00
Res. Multi-family attached units base	250.00	250.00	250.00	250.00
+ / unit	50.00	50.00	50.00	50.00
Non-residential base	250.00	250.00	250.00	250.00
+ / lot or unit	75.00	75.00	75.00	75.00
Final subdivision plat				
Res. single family detached lots base	350.00	350.00	350.00	350.00
+ / lot	80.00	80.00	80.00	80.00
Res. Multi-family attached units base	350.00	350.00	350.00	350.00
+ / unit	70.00	70.00	70.00	70.00



## FEES CONT.

DEPARTMENT 56	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Condominium base	300.00	300.00	300.00	300.00
+ / lot or unit	55.00	55.00	55.00	55.00
Non-Residential base	350.00	350.00	350.00	350.00
+ / lot or unit	100.00	100.00	100.00	100.00
No Improvements	-	350.00	350.00	350.00
+ / lot or unit	-	100.00	100.00	100.00
Site plan				
Single Family Residential base	350.00	350.00	350.00	350.00
+ / lot or unit	75.00	75.00	75.00	75.00
Multi-family Residential base	500.00	500.00	500.00	500.00
+ / lot or unit	10.00	10.00	10.00	10.00
Non-residential / acre	350.00	350.00	350.00	350.00
or / 1,000 bldg. sq. ft. (if greater)	50.00	50.00	50.00	50.00
Lot Line Adjustments (not requiring a plat)	200.00	200.00	200.00	200.00
Final Plat Revision, Amend, Vacation base	200.00	200.00	200.00	200.00
+ / lot or unit	100.00	100.00	100.00	100.00
Cellular Facilities				
New Cell Towers	-	200.00	200.00	200.00
Revision or Collocation	-	50.00	50.00	50.00
Model Home	-	50.00	50.00	50.00
Moving a Building	-	200.00	200.00	200.00
Two-lot subdivision with an existing home	350.00	350.00	350.00	350.00
Short Term Rental Application Fee	50.00	50.00	50.00	50.00
Permitted use (existing buildings only)	50.00	50.00	50.00	50.00
Conditional use	300.00	300.00	300.00	300.00
Modification of existing conditional use	150.00	150.00	150.00	150.00
Residential Facility for Persons with a Disability	200.00	200.00	200.00	200.00
Prelim. Site Plan/Final Grading & Utility Plan App.	100.00	100.00	100.00	100.00
Temporary uses	40.00	40.00	40.00	40.00
Vacate a Public Street	200.00	200.00	200.00	200.00
Zoning Verification Letters	50.00	50.00	50.00	50.00
Sign permits:				
Temporary special event	25.00	25.00	25.00	25.00
Temporary on premise project sign	100.00	100.00	100.00	100.00
Temporary directional sign for project	-	100.00	100.00	100.00
Temporary weekend directional sign	-	10.00	10.00	10.00
Hearing Examiner	200.00	200.00	200.00	200.00
Construction drawing rev. / revised page (1st pg)	100.00	100.00	100.00	100.00
+ / each subsequent page	20.00	20.00	20.00	20.00
Revision to approved dev. agreement	2,500.00	2,500.00	2,500.00	2,500.00
Replacement of development bonds / bond	350.00	350.00	350.00	350.00

**FEES CONT.**

<b>DEPARTMENT 56</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Pub. improvement inspect. base (% of bond)	1.40%	1.40%	1.40%	1.40%
+ / linear ft. T.V. fee for sewer lines	0.45	0.45	0.45	0.45
+ / linear ft. T.V. fee for storm drain lines	0.45	0.45	0.45	0.45
First extension of development approval	250.00	250.00	250.00	250.00
If made after original expiration date	500.00	500.00	500.00	500.00
+ additional extension requests	500.00	500.00	500.00	500.00
Grading permit first 20 acres	100.00	100.00	100.00	100.00
+ / each additional 20 acres	100.00	100.00	100.00	100.00
GIS maps:				
24" x 36" color	10.00	10.00	10.00	10.00
17" X 24" color	5.00	5.00	5.00	5.00
11"x 17" color	3.00	3.00	3.00	3.00
>24" x 36" / linear foot	2.00	2.00	2.00	2.00
Copies:				
11" x 17" color	0.25	0.25	0.25	0.25
11" x 17" black & white	0.10	0.10	0.10	0.10
8.5" x 11" color	0.25	0.25	0.25	0.25
8.5" x 11" black & white	0.10	0.10	0.10	0.10
Flash Drive (For pre-construction plans copies only)	75.00	75.00	75.00	75.00
Books:				
Design standards	10.00	10.00	10.00	10.00
Development code	10.00	10.00	10.00	10.00
Downtown revitalization plan	20.00	20.00	20.00	20.00



# BUILDING & PERMITTING

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Provide timely building permits and inspections. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Total Building Permits Issued per FTE	✗	130	131	140	132	140
Total Building Inspections per FTE	✗	1,816	1,720	2,000	1,743	1,800
Inspections Completed within 24 Hours of Request (%)	✓	95%	95%	95%	95%	95%
Final & Four-way Inspections Completed within 24 hours (%)	✓	95%	95%	95%	95%	95%

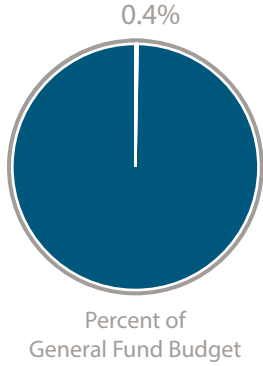
## BUDGET INFORMATION

DEPARTMENT 58	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	964,990	1,067,862	1,186,519	1,227,339
11 Overtime	13,919	5,242	10,000	10,000
13 Employee Benefits	458,368	520,242	620,375	628,167
14 Uniforms	1,988	1,314	3,100	4,400
21 Books, Subscriptions, & Memberships	5,045	10,439	9,000	9,000
23 Travel & Training	21,210	15,665	17,000	17,000
24 Office Supplies	10,163	10,379	19,000	9,000
25 Fleet Fund Charges	24,600	24,600	24,601	24,601
25 Fuel	-	17,830	20,500	20,500
27 Utilities	-	-	-	-
28 Equipment Maintenance	-	-	2,200	2,200
29 Risk Management Fund Charges	5,004	9,996	10,000	10,000
31 Professional & Technical	70	-	-	-
41 State 1% Building Fees	-	-	-	-
34 IT Fund Charges	22,884	22,884	22,882	22,882
46 Miscellaneous	7,000	3,634	6,210	6,210
54-000 Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,535,241</b>	<b>1,710,087</b>	<b>1,951,387</b>	<b>1,991,299</b>

## FEES

DEPARTMENT 58	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Building permits (valuation based on 90% of the ICC Building Valuation Data - August 2023):				
Total valuation of \$100 0 \$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)	14.00	14.00	14.00	14.00
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)	7.00	7.00	7.00	7.00
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%
Third-Party Plan Review (major commercial/in-dustrial)			Third Party Charge + 10%	Third Party Charge + 10%
Building inspections:				
Single family residential (/sq. ft.)				
Main floor	111.31	133.50	149.47	149.47
Second floor	111.31	133.50	149.47	149.47
Unfinished basement	27.83	33.37	37.37	37.37
Semi-finished basement	27.83	33.37	37.37	37.37
Finished basement	55.66	66.75	74.74	74.74
Garage - Wood Frame	48.79	53.90	59.83	59.83
Open carports	24.40	43.12	47.86	47.86
Building Plans Copies - Flash Drive	50.00	50.00	50.00	50.00
Retaining Wall Permits:				
Permit Fee	-	-	-	250.00
Performance Bond (refundable)	-	-	-	2,000.00
Sidewalk Bond (refundable)	2,000.00	2,000.00	2,000.00	2,000.00
Re-inspection Fee	100.00	100.00	100.00	100.00
Temporary power setup	80.00	80.00	80.00	80.00

# ECONOMIC DEVELOPMENT



## DEPARTMENT MISSION

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



## DEPARTMENT GOAL

Encourage the business community to be family-centric and embody city values.

## DEPARTMENT DESCRIPTION

The Economic Development Department manages the various urban renewal, economic development, and community development areas (see [pages 203-206](#) for more information) and works in cooperation with other public and private sector groups to promote new capital investment and quality job creation in the City. The department focuses on attracting new businesses to the community to create a diversified tax base and help reduce the tax burden on the residential property owner.

**ECONOMIC  
DEVELOPMENT  
DIRECTOR**

**Marlin Eldred**

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Participate in ongoing Economic Development training. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Training Hours	✓	40	40	40	40	40

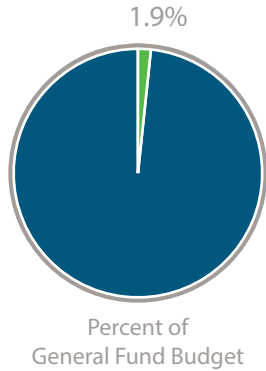
**DEPARTMENT/DIVISION OBJECTIVE:** Focus on helping business succeed in Lehi. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Schedule and attend at least one business visit per month	✓	12	12	30	30	30

## BUDGET INFORMATION

DEPARTMENT 59	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	136,369	145,285	151,074	158,998
13 Employee Benefits	58,050	57,739	60,269	60,553
21 Books, Subscriptions, & Memberships	10,881	21,851	19,200	19,200
22 Public Notices	-	-	1,200	1,200
23 Travel & Training	7,948	6,393	7,875	7,875
24 Office Supplies	855	-	1,500	1,500
26 IT Fund Charges	9,996	9,996	10,000	10,000
28 Permits & Licenses	-	911	1,500	1,500
29 Risk Management Fund Charges	996	5,004	5,000	5,000
31 Professional & Technical	5,045	-	8,000	8,000
45 Miscellaneous	6,192	3,260	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>236,332</b>	<b>250,439</b>	<b>275,618</b>	<b>283,826</b>

# ENGINEERING



## DEPARTMENT MISSION

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

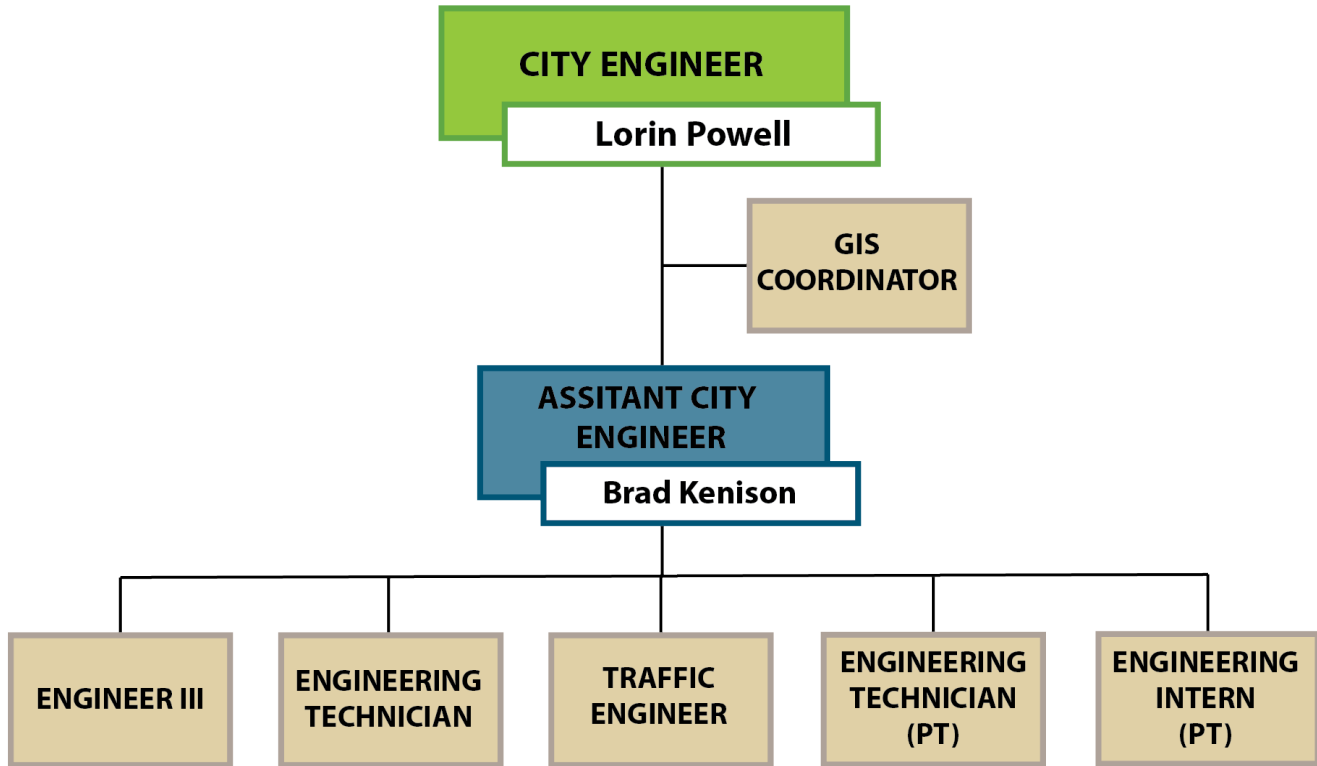
## one DEPARTMENT GOAL

2300 West Widening from 2-lanes to 5-lanes with sidewalks (Main Street to 1500 North).

## DEPARTMENT DESCRIPTION

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





POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
Engineer III	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Engineering Technician	-	-	0.25	0.25	0.25
Engineering Intern	-	-	-	-	0.50
<b>TOTAL FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>6.25</b>	<b>6.25</b>	<b>6.75</b>

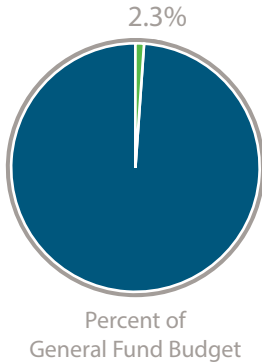
## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Participate in the design, development, and construction of infrastructure throughout the City. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Percent Completed of Major Projects						
700 South Cycle Track	✓	40%	95%	100%	100%	N/A
2300 West Road (300 North to 2100 North)	✓	10%	15%	70%	82%	100%
Dry Creek PI Reservoir & Piping	✓	10%	0%	0%	50%	N/A
Flight Park PI Reservoir & Piping	✓	10%	61%	100%	100%	N/A
Vialetto PI Reservoir & Piping	✗	10%	55%	100%	96%	100%
Flight Park Culinary Well	✗	10%	17%	58%	45%	85%
West Side Culinary Tank	✗	5%	8%	85%	9%	15%
Southwest Sewer (700 to 1900 South)	✗	5%	6%	47%	7%	60%
Dry Creek 600 East Culvert	✓	-	15%	100%	100%	N/A
2100 North Sewer (1200 West to Ashton Blvd)	✗	-	5%	77%	5%	10%
Lambert Detention Basin	✗	-	8%	81%	11%	100%
Mill Pond Properties and Trail	N/A	-	-	-	-	65%
600 East Road from Family Park to 2600 North	N/A	-	-	-	-	100%
Hospital Loop Road Fiber Lines Relocated	N/A	-	-	-	-	100%

## BUDGET INFORMATION

DEPARTMENT 63	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	651,517	619,290	704,825	768,511
13 Employee Benefits	313,903	284,308	342,952	350,170
14 Uniforms	427	592	600	600
21 Books, Subscriptions, Memberships	1,218	334	2,500	2,500
23 Travel & Training	6,011	4,274	9,500	9,500
24 Office Supplies	6,673	7,395	4,500	10,500
25 Fleet Fund Charges	3,996	3,000	3,000	3,000
25 Fuel	-	42	1,000	1,000
26 IT Fund Charges	25,020	25,020	25,022	25,022
28 Equipment Maintenance	35,831	22,999	31,000	31,000
29 Risk Management Fund Charges	2,004	9,996	10,000	10,000
31 Professional & Technical	16,680	32,301	25,000	25,000
45 Miscellaneous	586	751	500	500
54 Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,063,866</b>	<b>1,010,302</b>	<b>1,160,399</b>	<b>1,237,303</b>



## 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).



Maintain rates that keep utility funds healthy and promote consistency for users.

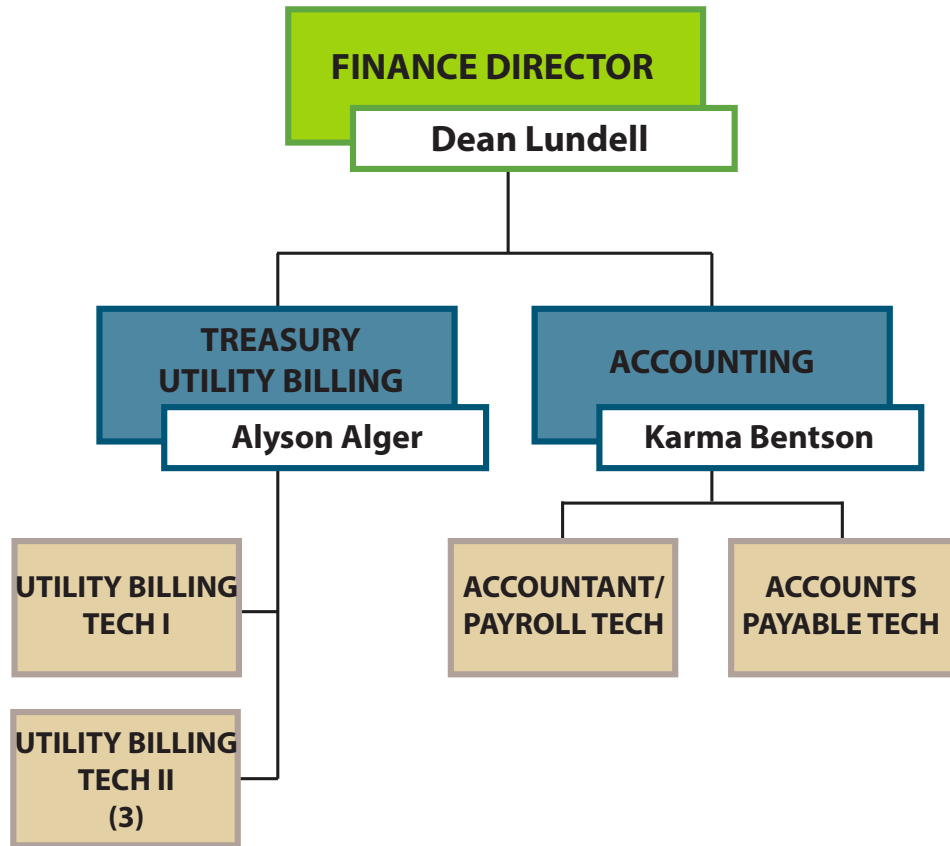
## DEPARTMENT DESCRIPTION

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

The Treasury and Utility Billing Division has custody of Lehi City's cash and investments. The Treasurer maintains a system for cash management and is responsible for reporting the cash position to the Mayor and City Council. The Treasurer also oversees the billing process and responds to customers' questions and complaints. Additionally, the Finance Department, through the Treasury Division, oversees the third-party waste collection contract (see Waste Collection Fund on page 186).







POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Appointed:</b>					
City Treasurer	1.00	1.00	1.00	1.00	1.00
<b>Full-time:</b>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Customer Service Lead	1.00	1.00	-	-	-
Accountant	1.00	1.00	1.00	1.00	1.00
Accounts Payable Technician II	1.00	1.00	1.00	1.00	1.00
Utility Billing Technician II	3.00	3.00	3.00	3.00	3.00
Utility Billing Technician I	-	-	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Customer Service Technician I	-	-	-	-	-
<b>TOTAL FTE</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

# ACCOUNTING

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Properly monitor and report the City's finances. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Accounts Payable Checks Count	✓	7,361	7,415	7,500	7,491	7,500
% of Monthly Financial Reports Completed by 20th Business Day After End of Month	✓	100%	100%	100%	100%	100%
General Fund Revenues	✓	\$49,407,396	\$58,905,619	\$59,620,237	\$64,784,800	\$63,721,563
General Fund Revenues per Capita	✓	\$617.76	\$652.86	\$621.04	\$693.29	\$662.04

## BUDGET INFORMATION

DEPARTMENT 46	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	407,563	428,201	444,667	462,290
13 Employee Benefits	172,077	192,410	211,295	213,007
21 Books, Subscriptions, & Memberships	1,463	2,250	2,246	2,246
23 Travel & Training	4,715	7,116	6,500	6,500
24 Office Supplies	4,753	17,836	10,000	10,000
26 IT Fund Charges	40,488	40,488	40,489	40,489
27 Utilities	-	-	-	-
28 Equipment Maintenance	-	45	1,500	1,500
29 Risk Management Fund Charges	996	5,004	5,000	5,000
31 Professional & Technical	10,760	17,071	30,000	30,000
34 Auditor Expense	51,345	54,000	46,000	46,000
35 Budget Expense	-	-	550	550
45 Miscellaneous	1,706	569	3,500	3,500
<b>TOTAL EXPENDITURES</b>	<b>695,866</b>	<b>764,990</b>	<b>801,747</b>	<b>821,082</b>

# TREASURY & UTILITY BILLING

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Closely monitor the City's utility revenues. **ESTIMATED COMPLETION:** JUNE 2026

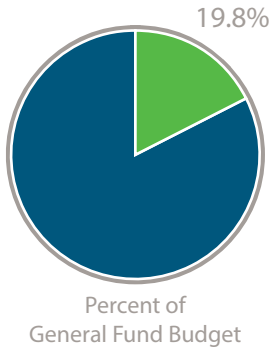
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Number of Active Utility Accounts	✓	28,009	29,249	30,300	30,835	31,400
Utility Billing Accounts over 60 Days (%)	✗	7.0%	8.0%	7.0%	8.0%	7.0%

## BUDGET INFORMATION

DEPARTMENT 45	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	299,765	332,129	336,852	351,504
13 Employee Benefits	189,245	206,062	208,677	213,527
21 Books, Subscriptions, & Memberships	-	49	1,000	1,000
23 Travel & Training	2,172	1,593	4,000	4,000
24 Office Supplies	3,674	4,889	3,200	3,200
26 IT Fund Charges	45,996	45,996	46,000	46,000
27 Utilities	-	-	-	-
28 Equipment Maintenance	-	-	500	500
29 Risk Management Fund Charges	9,996	9,996	10,000	10,000
31 Professional & Technical	17,661	8,866	11,000	11,000
45 Miscellaneous	1,414	710	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>569,923</b>	<b>610,290</b>	<b>622,229</b>	<b>641,731</b>

## FEES

DEPARTMENT 45	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Utility sign-up processing	30.00	30.00	30.00	30.00
Disconnect/connect fee (Water & Power)	50.00	50.00	50.00	50.00
Overdue charge/month (if past 30 days)	1.50%	1.50%	1.50%	1.50%
Returned check	Max Allowed by Law	Max Allowed by Law	Max Allowed by Law	Max Allowed by Law



## 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.

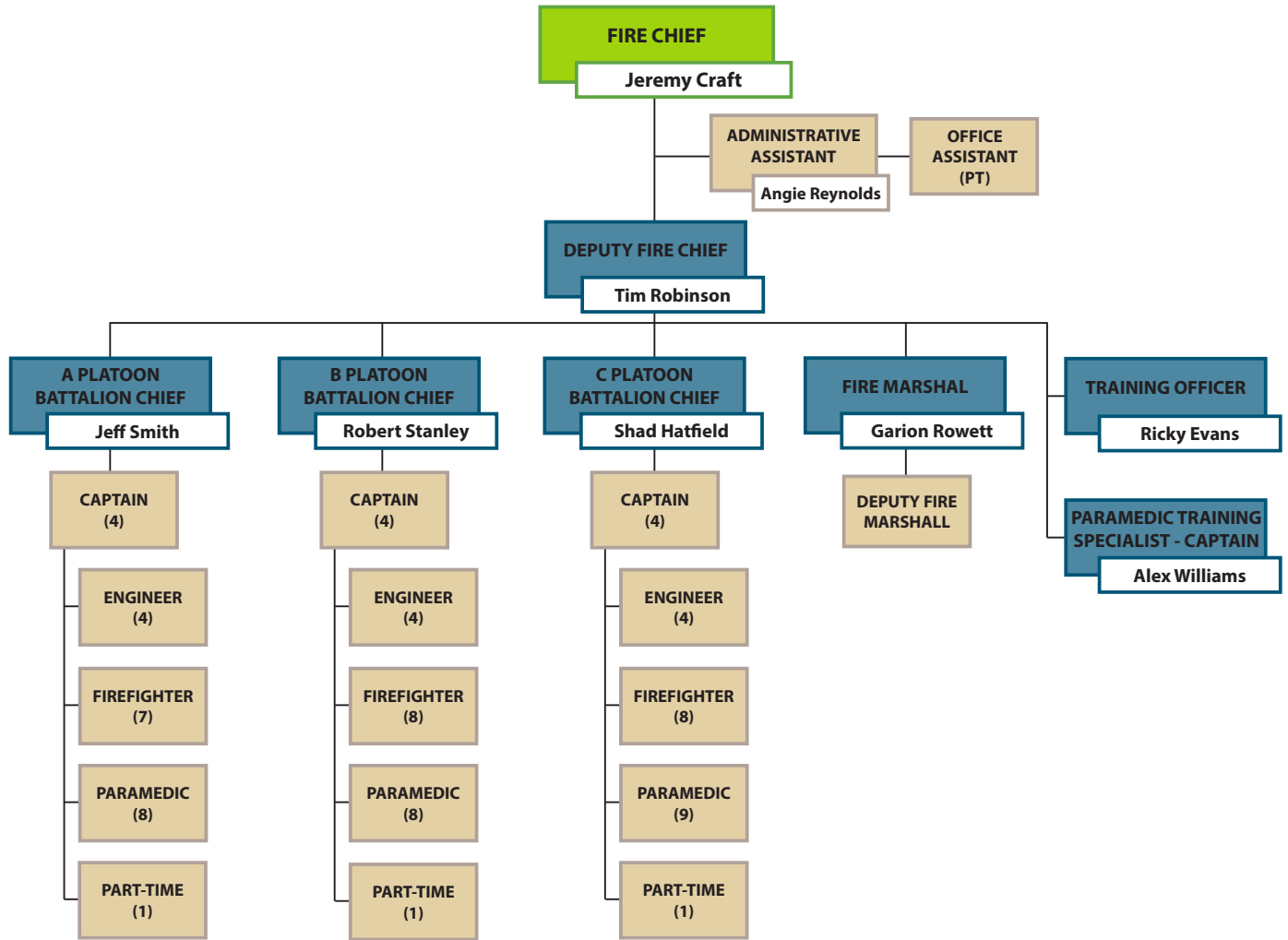
## one DEPARTMENT GOAL

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

## DEPARTMENT DESCRIPTION

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







POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Captain	9.00	9.00	13.00	13.00	13.00
Fire Engineer	9.00	9.00	11.00	11.00	11.00
Firefighter/Paramedic	23.00	23.00	23.00	23.00	23.00
Firefighter/EMT-I	14.00	14.00	26.00	26.00	26.00
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Training Officer	1.00	1.00	1.00	1.00	1.00
<b>Part-timer Non-benefited:</b>					
Firefighter/Paramedic	1.50	1.50	0.50	0.50	0.50
Firefighter/EMT-I	1.00	7.00	2.50	2.50	2.50
Office Assistant	0.50	0.50	0.50	0.50	0.50
<b>TOTAL FTE</b>	<b>67.00</b>	<b>73.00</b>	<b>85.50</b>	<b>85.50</b>	<b>85.50</b>

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Provide quality fire and EMS services through efficient response times, proactive preventative maintenance, and quality public education. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Total Calls	✓	5,233	5,479	N/A*	5,392	N/A*
Average EMS Response Time (minutes)	✓	5:39	5:33	4-6 Min	5:05	4-6 min
Average Fire Response Time (minutes)	✗	6:23	5:15	4-6 Min	6:15	4-6 min
Total Fire Inspections	✗	759	551	775	685	775
ISO Rating (updated every 5 years)	✓	2	2	2	2	2
Total Public Education Class Hours	✗	668	1,244	1,200	768	1,000
Resident Satisfaction with Fire Services	✓	86	84	85	86	85

\*No target measure was provided due to the nature of the performance measure being based on fire and EMS calls within the city.

**DEPARTMENT/DIVISION OBJECTIVE:** Train and utilize CERT volunteers to properly assist with city functions. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Total Firefighter Training Hours	✓	9,709	9,869	10,000	18,570	19,500

**BUDGET INFORMATION**

<b>DEPARTMENT 55</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>Expenditures:</b>				
10 Salaries & Wages	4,493,377	5,226,742	6,325,579	6,580,377
11 Overtime	242,044	158,309	258,650	258,650
13 Employee Benefits	2,252,138	2,691,586	3,409,518	3,353,287
14 Uniforms	84,316	102,919	192,607	103,107
21 Books, Subscriptions, Memberships	12,297	35,830	23,150	23,150
23 Travel & Training	22,768	29,395	47,410	47,410
24 Office Supplies	10,503	14,726	22,400	22,400
25 Fleet Fund Charges	995,438	1,244,400	1,244,394	1,244,394
25 Fuel	-	90,577	101,000	101,000
26 Buildings & Grounds O&M	38,591	90,363	90,000	276,000
27 Utilities	36,056	33,568	24,000	24,000
29 Equipment Maintenance	85,352	76,522	74,500	74,500
30 Electricity - Lehi City Power	45,100	46,503	50,000	50,000
31 Professional & Technical	40,862	49,771	86,450	86,450
32 IT Fund Charges	67,572	67,572	67,573	67,573
33 Risk Management Fund Charges	9,996	50,016	50,000	50,000
36 Education	22,823	37,221	30,550	30,550
41 First Aid Supplies	127,214	110,242	122,950	135,450
46 Miscellaneous	211,989	150,917	245,360	245,360
54 Capital Outlay	-	-	206,386	-
<b>TOTAL EXPENDITURES</b>	<b>8,798,436</b>	<b>10,307,179</b>	<b>12,672,477</b>	<b>12,773,658</b>

**BUDGET INFORMATION**

<b>DEPARTMENT 49</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>Expenditures:</b>				
10 Salaries & Wages	69,857	73,654	76,124	83,592
13 Employee Benefits	39,529	42,183	48,171	50,346
21 Books, Subscriptions, Memberships	-	-	-	-
23 Travel & Training	460	230	3,500	3,500
24 Office Supplies	-	-	500	500
31 Professional & Technical	190	-	10,000	10,000
32 Program Expenditures	-	-	3,000	3,000
33 Miscellaneous	794	171	21,700	21,700
34 Cert Program	3,508	3,449	6,000	6,000
35 Rehab Program	4,196	2,207	13,000	13,000
<b>TOTAL EXPENDITURES</b>	<b>118,534</b>	<b>121,894</b>	<b>181,995</b>	<b>191,638</b>

## FEES

DEPARTMENT 55	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Ambulance: (Established by UT Bureau of Emergency Medical Services)				
Basic Ground Ambulance / transport	951.00	951.00	951.00	1,234.92
Intermediate Ground Ambulance / trans.	1,256.00	1,256.00	1,256.00	1,630.32
Paramedic Ground Ambulance / transport	1,838.00	1,838.00	1,838.00	2,630.32
Standard Mileage Rate / mile	36.90	36.90	36.90	44.35
+ Off-Road / mile (if >10 mi. traveled)	1.50	1.50	1.50	1.50
Fuel Fluctuation / mile (if > \$4.25 / gal.)	0.25	0.25	0.25	0.25
AOS Assessment / treatment w/out trans.	225.00	225.00	225.00	225.00
Waiting time (per quarter hour)	22.05	22.05	22.05	22.05
False Alarm:				
Fire/Smoke/CO2 (if>3 / yr. at bus.) / alarm	150.00	150.00	150.00	150.00
Fire/Smoke/CO2 (if>3 / yr. at res.) / alarm	50.00	50.00	50.00	50.00
Impact Fee:				
Per ERU	198.00	198.00	198.00	198.00
Annual Operational Permits:				
Single Use Permit:				
Agricultural Burn Permit	10.00	10.00	25.00	25.00
Residential Burn Permit	-	-	-	25.00
Fireworks Display (ground)	125.00	125.00	125.00	125.00
Aerial Fireworks Display:				
< 250 devices	140.00	140.00	140.00	140.00
> 250 devices	215.00	215.00	215.00	215.00
Pyrotechnics (other)	110.00	110.00	110.00	110.00
Candles and open flames	60.00	60.00	60.00	60.00
Carnivals:				
< 10 attractions	60.00	60.00	60.00	60.00
> 10 attractions	100.00	100.00	100.00	100.00
Tent, Canopy, and Air Supported Structures > 400 sq. feet	-	-	100.00	100.00
Fire Stand-by at Special Events	80.00	80.00	80.00	80.00
Inspections & Enforcement:				
Exempt Child Care Facility	25.00	25.00	25.00	25.00
Daycare/Pre-School	25.00	25.00	25.00	25.00
Nursing Homes	50.00	50.00	50.00	50.00
Assisted Living Facilities	50.00	50.00	50.00	50.00
Boarding School	100.00	100.00	100.00	100.00
Outpatient Provider	75.00	75.00	75.00	75.00
Hospital	200.00	200.00	200.00	200.00

**FEES (CONT.)**

<b>DEPARTMENT 55</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Final for Occupancy - Life Safety Systems				
Base (2 hours)	-	-	60.00	60.00
1 System	-	-	80.00	80.00
2 Systems	-	-	100.00	100.00
3 Systems	-	-	120.00	120.00
Flammable Finish Operations:				
Spray Booth	150.00	150.00	150.00	150.00
Powder Coating	150.00	150.00	150.00	150.00
Electrostatic Apparatus	150.00	150.00	150.00	150.00
Dipping Tank / tank	150.00	150.00	150.00	150.00
Amusement Building	100.00	100.00	100.00	100.00
Combustible Fiber Storage	60.00	60.00	60.00	60.00
Cutting and Welding	60.00	60.00	60.00	60.00
Dry Cleaning Plant	60.00	60.00	60.00	60.00
High Piled Storage	60.00	60.00	60.00	60.00
Hot Work Operations	60.00	60.00	60.00	60.00
Industrial Ovens / oven	60.00	60.00	60.00	60.00
LPG Dispensing	60.00	60.00	60.00	60.00
Spray Booths & Auto Painting	60.00	60.00	60.00	60.00
Lumber Yards	75.00	75.00	75.00	75.00
Woodworking Plants	75.00	75.00	75.00	75.00
Alarm User Permit	25.00	25.00	25.00	25.00
Fireworks Sales / location	60.00	60.00	125.00	125.00
Fire Protection Systems:				
Automatic Fire Sprinkler Systems:				
Plan Review:				
< 100 heads	125.00	125.00	125.00	125.00
100 - 199 heads	175.00	175.00	175.00	175.00
200 - 299 heads	225.00	225.00	225.00	225.00
> 300 heads	275.00	275.00	275.00	275.00
+ / head	0.50	0.50	0.50	0.50
Acceptance Testing:				
Underground Flush	60.00	60.00	60.00	60.00
Final Occupancy - Hydrostatic, Acceptance, Any Acceptance per hour (over 2 hours)	60.00	60.00	80.00	80.00
Other Fire Protection Systems:				
Additional Riser	50.00	50.00	50.00	50.00
Standpipe (2 hour maximum)	100.00	100.00	100.00	100.00

## FEES (CONT.)

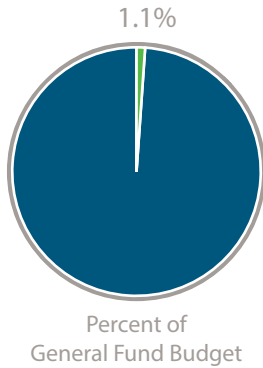
DEPARTMENT 55	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Automatic Fire Sprinkler System Remodel or Tenant Finish:				
Plan Review:				
< 5 heads	65.00	65.00	65.00	65.00
5 - 50 heads	125.00	125.00	125.00	125.00
> 50 heads	150.00	150.00	150.00	150.00
+ / head	0.50	0.50	0.50	0.50
Acceptance Testing:				
Final Occupancy - Hydrostatic, Acceptance (per hour over 2 hours)	60.00	60.00	80.00	80.00
Fire Alarm Systems:				
Plan Review:				
New System	115.00	115.00	115.00	115.00
Remodel	65.00	65.00	65.00	65.00
Additional Floors	60.00	60.00	60.00	60.00
Acceptance (per hour over 2 hours)	60.00	60.00	80.00	80.00
Commercial Hood Systems:				
Plan Review / hood	115.00	115.00	115.00	115.00
Acceptance (per hour over 2 hours)	60.00	60.00	80.00	80.00
Fire Hydrant Installation and Testing:				
Fire Hydrant Flow Test	60.00	60.00	120.00	120.00
LPG and Hazardous Materials:				
LPG Storage Tanks and Gas Systems:				
Plan Review	50.00	50.00	50.00	50.00
< 500 gallons (private use)	140.00	140.00	140.00	140.00
< 500 gallons (retail use)	140.00	140.00	140.00	140.00
> 500 gallons (private use)	165.00	165.00	165.00	165.00
> 500 gallons (retail use)	215.00	215.00	215.00	215.00
> 2000 gallons (plans)	215.00	215.00	215.00	215.00
> 4000 gallons (plans)	265.00	265.00	265.00	265.00
Hazardous Materials Storage Annual Permit:				
Minimal Storage	80.00	80.00	80.00	80.00
Haz Mat Storage	165.00	165.00	165.00	165.00
Haz Mat Dispensing	215.00	215.00	215.00	215.00
Manufacturing	265.00	265.00	265.00	265.00
Haz Mat Production	265.00	265.00	265.00	265.00
Waste Production	300.00	300.00	300.00	300.00
Multiple-Use Site	315.00	315.00	315.00	315.00
Liquid Storage Tank / tank (installation and closure)				
Plan Review	50.00	50.00	50.00	50.00



**FEES (CONT.)**

<b>DEPARTMENT 55</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Underground:				
< 500 gallons	115.00	115.00	115.00	115.00
501 - 1000 gallons	165.00	165.00	165.00	165.00
> 1000 gallons	265.00	265.00	265.00	265.00
Above Ground:				
< 500 gallons	115.00	115.00	115.00	115.00
501 - 1000 gallons	165.00	165.00	165.00	165.00
> 1000 gallons	265.00	265.00	265.00	265.00
Explosives and Blasting / project	75.00	75.00	75.00	75.00
Explosives and Blasting annually	365.00	365.00	365.00	365.00
Compressed Gas Systems:				
Compressed Gas	115.00	115.00	115.00	115.00
Medical Gas	115.00	115.00	115.00	115.00
Combustible and Flammable Liquid Systems:				
Plan Review	50.00	50.00	50.00	50.00
If not UST or AST	215.00	215.00	215.00	215.00
Miscellaneous:				
+ / additional hour for reviews, inspections, approvals, etc. > 2 hours	60.00	60.00	60.00	60.00
Fire Report Copy	15.00	15.00	15.00	15.00
Plan Review Rush - Alarm	100.00	100.00	100.00	100.00
Plan Review Rush - Sprinkler	200.00	200.00	200.00	200.00
Stop Work Removal	100.00	100.00	100.00	100.00
After-Hrs. Inspection / hour (2 hour min.)	75.00	75.00	75.00	75.00
Installation without Permit	(Application fees double for installations with no permit)			
Open Burning: (for violations only)				
Type 1 Equipment / hour	230.00	230.00	230.00	230.00
Type 2 Equipment / hour	150.00	150.00	150.00	150.00
Type 6 Equipment / hour	120.00	120.00	120.00	120.00
Fire Chief or Marshal / hour	95.00	95.00	95.00	95.00
EMT-Paramedic / hour	25.00	25.00	25.00	25.00
EMT-Intermediate / hour	22.00	22.00	22.00	22.00
Community Emergency Response Team Training				
Resident	35.00	35.00	35.00	35.00
Nonresidents	40.00	40.00	40.00	40.00

# INFORMATION CENTER



## DEPARTMENT MISSION

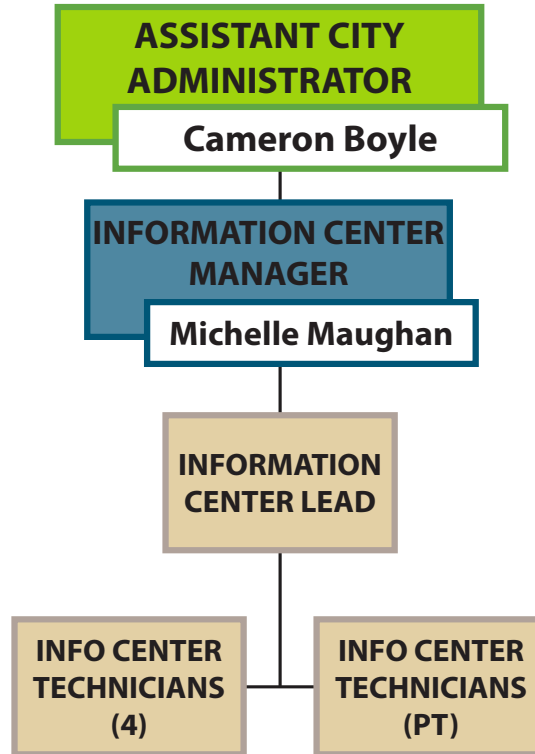
THE INFORMATION CENTER'S MISSION IS TO OFFER A ONE-STOP SERVICE FOR THE COMMUNITY THAT IS PROFESSIONAL, POLITE, AND PROGRESSIVE.



Provide a positive customer service experience by creating a friendly and customer centric culture to best serve our community with accurate and timely information.

## DEPARTMENT DESCRIPTION

The Information Center is the hub of information for Lehi City residents. Many services are offered including passports, business licensing, utility applications, utility payments, resident iWorq submissions, and responding to all incoming City phone calls. The Information Center Manager will direct all operations within the department. The Information Center Lead will oversee the other Information Center Technicians.



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Information Center Manager	1.00	1.00	1.00	1.00	1.00
Information Center Lead	1.00	1.00	1.00	1.00	1.00
Information Center Technicians	3.00	4.00	4.00	4.00	4.00
Part-time Non-benefited:					
Information Center Technicians	2.00	1.50	1.50	1.50	1.50
<b>TOTAL FTE</b>	<b>7.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Provide one-stop service that is professional, polite, and progressive. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Passports Processed	✗	1,568	1,722	2,000	1,675	2,000
Phone calls answered	✗	45,150	42,761	45,000	43,872	45,000
Average time to answer phone	✗	12 seconds	12 seconds	10 seconds	11 seconds	10 seconds
Average call length	✗	1:54 minutes	1:58 minutes	1:50 minutes	1:54 minutes	1:50 minutes

**BUDGET INFORMATION**

<b>DEPARTMENT 50</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>Expenditures:</b>				
10 Salaries & Wages	341,931	360,988	388,747	411,670
11 Overtime	-	-	-	-
13 Employee Benefits	172,275	193,910	230,244	223,388
21 Books, Subscriptions, Memberships	1,012	-	1,000	21,000
23 Travel & Training	1,314	3,590	6,150	6,150
24 Office Supplies	5,206	5,717	5,600	5,600
26 IT Fund Charges	27,060	27,060	27,065	27,065
31 Professional & Technical	5,495	5,180	4,000	7,500
33 Miscellaneous	6,933	7,859	9,000	9,000
54 Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>561,226</b>	<b>604,304</b>	<b>671,806</b>	<b>711,373</b>

**FEES**

<b>DEPARTMENT 50</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Dumpster Rental / dumpster	200.00	200.00	200.00	300.00
Landfill Transfer Station Punch Card:				
First Card within the year	Free	Free	Free	Free
Second Card within the year	Discontinued	Discontinued	Discontinued	Discontinued
Third Card within the year	Discontinued	Discontinued	Discontinued	Discontinued
Fourth Card within the year	Discontinued	Discontinued	Discontinued	Discontinued
Fingerprinting:				
Resident	10.00	10.00	10.00	10.00
Non-resident	25.00	25.00	25.00	25.00
Lehi History Book (Earlier Version)	15.00	15.00	15.00	15.00
Lehi History Book (Latest Version)	35.00	35.00	35.00	35.00
Both books	40.00	40.00	40.00	40.00
Business License				
Home-Occupied Business (no impact)	No Fee	No Fee	No Fee	No Fee
Home-Occupied Business (impact)	No Fee	No Fee	10.00	60.00
General	80.00	80.00	100.00	150.00
Base Fee	80.00	80.00	100.00	150.00
Fireworks	40.00	40.00	60.00	110.00
Seasonal/Temporary (Christmas tree lot, snow cone shack, etc)	40.00	40.00	40.00	110.00
Beer License	150.00	150.00	175.00	165.00
Single event alcohol	50.00	50.00	100.00	110.00
Alcohol License	300.00	300.00	320.00	330.00
Solicitor (per person)	50.00	50.00	50.00	60.00

**FEES (CONT.)**

DEPARTMENT 50	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Reactivation Fee (license closed after 90 days of non-payment - fee assessed after all license fees are paid in full)	-	25.00	50.00	50.00
Fine - Operating a Business without a License	-	-	100.00	100.00
Dog License - 3 year (if spayed or neutered)	35.00	35.00	35.00	35.00
Dog License - 1 year (if not spayed or neutered)	35.00	35.00	35.00	35.00
Dog License - 2 year (if not spayed or neutered)	65.00	65.00	65.00	65.00
Dog License - 3 year (if not spayed or neutered)	95.00	95.00	95.00	95.00
Passport				
Passport Application Fees (In addition to State Department Charges*)	35.00	35.00	35.00	35.00
Photo Fee	10.00	10.00	12.00	12.00
Overnight Fee	Fee set up by USPS	Fee set up by USPS	Fee set up by USPS	Fee set up by USPS

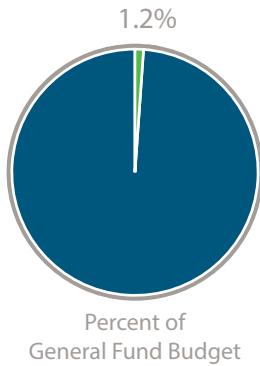
\*Please contact the Lehi Passport Acceptance Facility for State Department Charges

\*\*Passport Execution and Application Fees are set by the U.S. Department of State and will be adjusted as often as the Federal Government adjusts the fee schedule.





# JUSTICE COURT



## DEPARTMENT MISSION

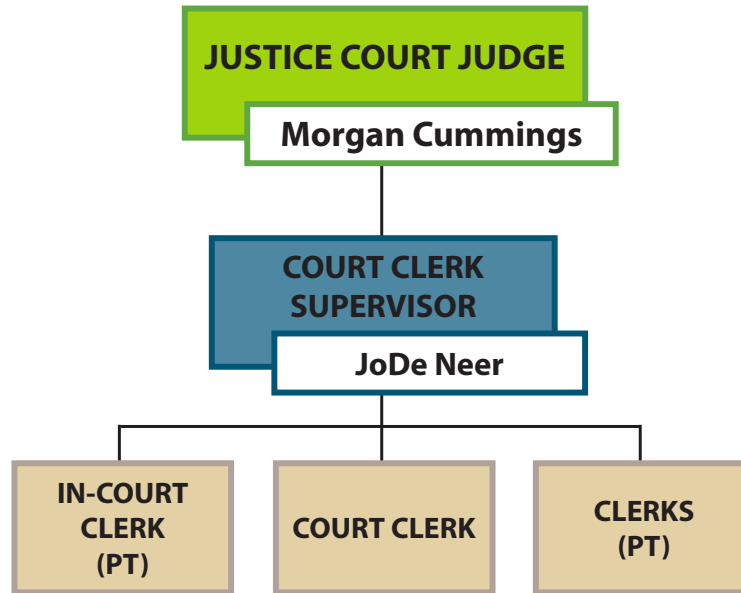
THE JUSTICE COURT WILL SIT IN JUDGMENT OF CRIMINAL AND COMMON LAW PROCEEDINGS, RESOLVE LEGAL ISSUES, AND ENSURE JUSTICE; THEREBY IMPROVING THE EQUALITY OF LIFE IN THE COMMUNITY BY PROVIDING AN OPEN, FAIR, EFFICIENT, AND INDEPENDENT SYSTEM FOR THE ADVANCEMENT OF JUSTICE UNDER THE LAW.



Provide quality customer service to the public while operating an open, fair, and efficient criminal justice system.

## DEPARTMENT DESCRIPTION

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



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Appointed:</b>					
Justice Court Judge	1.00	1.00	1.00	1.00	1.00
<b>Full-time:</b>					
Court Clerk Supervisor	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
In-Court Clerk	1.00	0.50	0.50	0.50	0.50
Clerk	1.50	1.50	1.50	1.50	1.50
<b>TOTAL FTE</b>	<b>5.50</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>



## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Encourage ongoing training among justice court staff. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Training Hours for Clerks	✓	20	12	12	12	12
Training Hours for Judge	✓	60	60	30	40	40

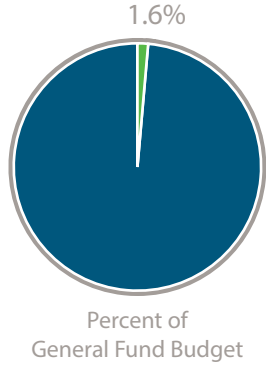
**DEPARTMENT/DIVISION OBJECTIVE:** Dispose of cases effectively & efficiently. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Percent of Misdemeanor Cases Disposed of within 6 Months	✓	93%	93%	92%	93%	92%
Percent of Traffic Cases Disposed of within 90 Days	✓	96%	97%	96%	96%	96%

## BUDGET INFORMATION

DEPARTMENT 42	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	334,715	363,690	386,031	411,827
11 Overtime	-	490	750	750
13 Employee Benefits	126,798	130,062	144,399	147,954
21 Books, Subscriptions, & Memberships	817	1,000	1,000	1,000
23 Travel & Training	14,235	6,245	13,100	13,100
24 Office Supplies	12,877	13,438	11,000	11,000
25 Building & Grounds	24,996	90,000	90,000	90,000
26 IT Fund Charges	35,004	35,004	35,000	35,000
27 Utilities	30,470	27,682	18,000	18,000
28 Equipment Maintenance	332	2,498	1,800	1,800
29 Risk Management Fund Charges	996	5,004	5,000	5,000
30 Electricity - Lehi City Power	4,003	3,879	5,575	5,575
31 Professional & Technical	12,902	20,434	34,660	34,660
32 Witness & Jury Fees	857	339	4,000	4,000
33 Miscellaneous	3,796	3,746	4,000	4,000
54 Capital Outlay	-	31,512	-	-
<b>TOTAL EXPENDITURES</b>	<b>602,798</b>	<b>735,023</b>	<b>754,315</b>	<b>783,666</b>

# LEGAL SERVICES



## DEPARTMENT MISSION

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



## DEPARTMENT GOAL

Safeguard the rights and interests of Lehi families by

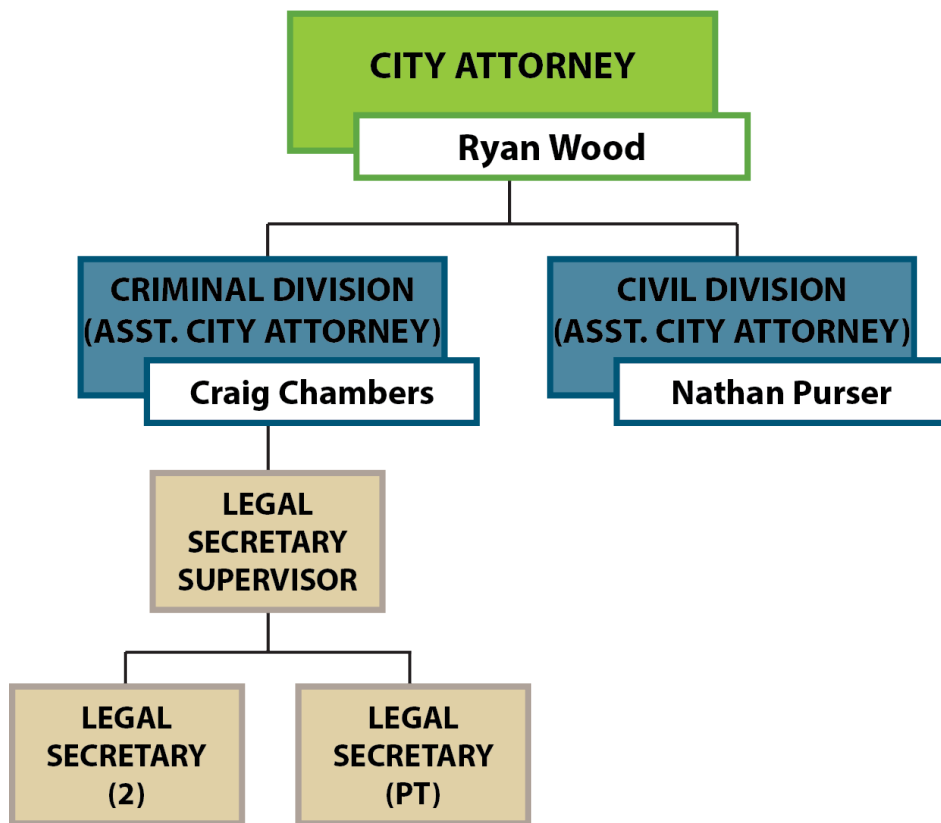
1. Vigorously prosecuting crime,
2. Managing claims and litigation to protect tax dollars, and
3. Defending public policies advanced by Lehi's elected representatives.

## DEPARTMENT DESCRIPTION

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

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.



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney/City Prosecutor	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	-	-	-	1.00	1.00
Legal Secretary Supervisor	-	-	1.00	1.00	1.00
Legal Secretary	2.00	2.00	2.00	2.00	2.00
<b>Part-time Non-benefited:</b>					
Assistant City Prosecutor	-	-	-	-	-
Legal Secretary	1.25	1.25	0.25	0.25	0.25
<b>TOTAL FTE</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>6.25</b>	<b>6.25</b>



## CIVIL DIVISION

### PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Responsibly provide internal support to the city's civil legal issues when possible. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Total Liability Claims Filed	N/A	21	21	N/A*	20	N/A*
Total Lawsuits Filed	N/A	0	0	N/A*	4	N/A*

## CRIMINAL DIVISION

### PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Effectively and efficiently prosecute those charged with crimes in Lehi City. **ESTIMATED COMPLETION:** JUNE 2026

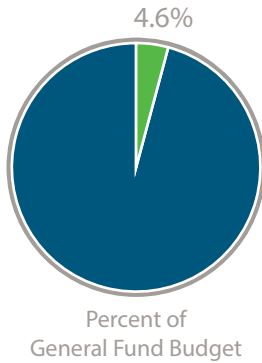
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Criminal Information filed by Prosecution	N/A	1,766	1,766	N/A*	3,097	N/A*
Criminal Informations Closed	N/A	1,614	1,614	N/A*	2,400	N/A*

\*No target measure was provided due to the nature of the performance measure being based on crime and liability lawsuits within the city.

### BUDGET INFORMATION

DEPARTMENT 48	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	431,632	480,770	624,249	666,854
13 Employee Benefits	184,206	204,175	271,045	288,776
21 Books, Subscriptions, & Memberships	7,107	9,584	8,500	13,300
23 Travel & Training	2,778	3,884	5,500	8,500
24 Office Supplies	3,192	2,693	10,000	10,000
26 IT Fund Charges	23,532	23,532	23,534	23,534
27 Utilities	-	-	-	-
29 Risk Management Fund Charges	2,004	9,996	10,000	10,000
31 Professional & Technical	23,851	25,521	40,000	40,000
32 Prosecutor Outside Counsel	24,962	42,639	-	-
33 Miscellaneous	1,512	1,000	2,500	2,500
<b>TOTAL EXPENDITURES</b>	<b>704,776</b>	<b>803,794</b>	<b>995,328</b>	<b>1,063,464</b>

# LEISURE SERVICES



## 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 GOALS

### LIBRARY

Enhance engagement with families through a variety of outreach tools, programs, services, and activities.

### LITERACY CENTER

Identify ways to bring revenue to the Literacy Center and grow programs without increasing the budget.

### RECREATION

Foster family connections by providing shared recreation opportunities.

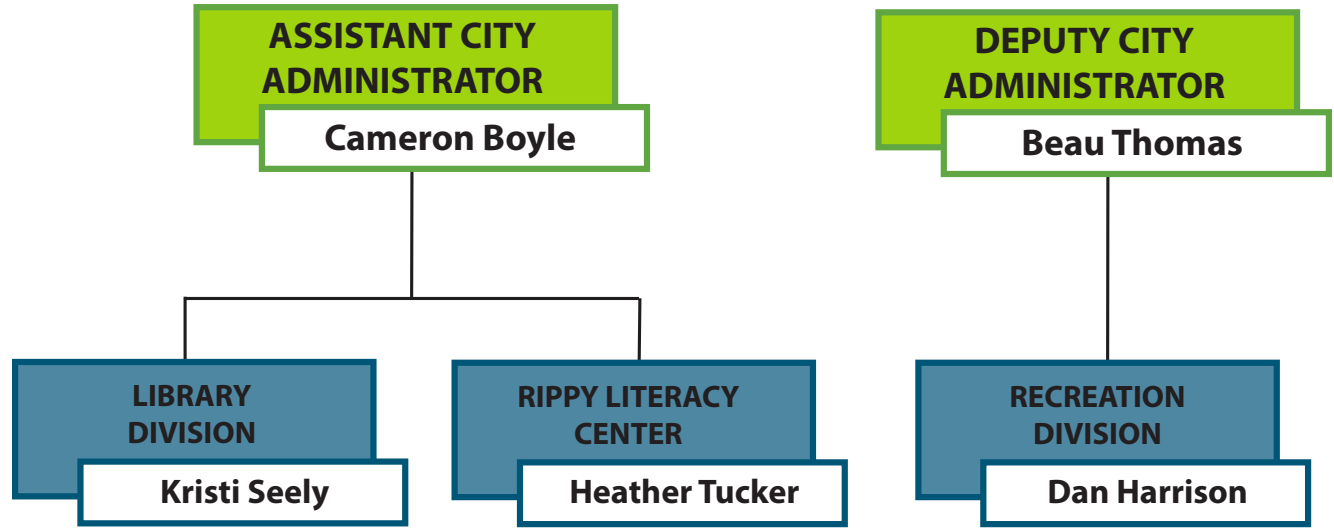
## DEPARTMENT DESCRIPTION

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

The Recreation Division is responsible for offering health, recreation, aquatic, and social activities to residents in the Lehi community at the lowest possible cost. The division includes sports, aquatics, the Legacy Center (Lehi's recreation center), senior services, and community programs. While senior services are funded through the general fund, the remaining sections of the Recreation Division, with the accompanying outdoor pool, is funded through a Special Revenue Fund. See [pages 156-168](#) for detailed budget information regarding the Outdoor Pool and Recreation Special Revenue Funds.

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

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



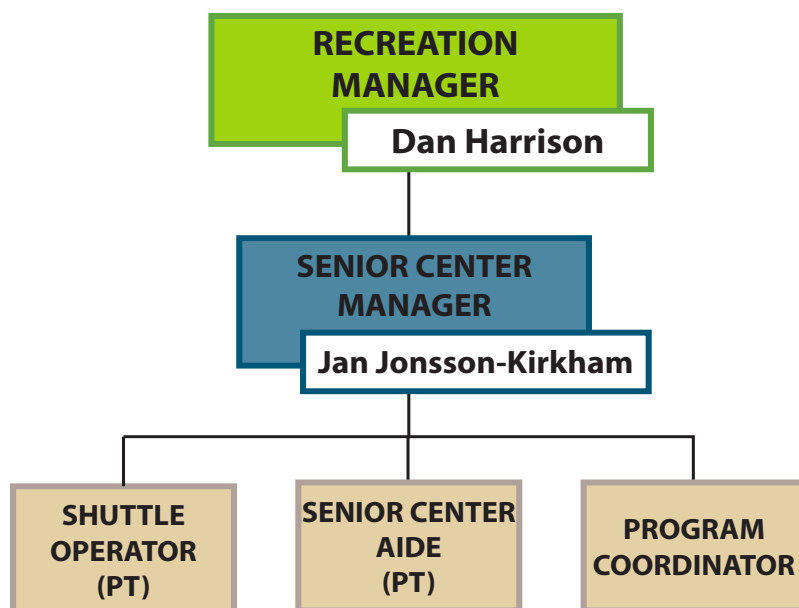
POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
Recreation Division (21, 22, 68)	95.19	95.04	99.53	99.53	99.53
Library Division (74)	21.00	21.00	21.00	21.00	21.00
Literacy Center Division (75)	9.63	9.63	9.63	9.63	9.63
<b>TOTAL FTE</b>	<b>125.82</b>	<b>125.67</b>	<b>130.16</b>	<b>130.16</b>	<b>130.16</b>



# RECREATION

Information about the Recreation Division Special Revenue Fund can be found on [page 151](#).

## SENIOR SERVICES



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Senior Center Manager	1.00	1.00	1.00	1.00	1.00
Senior Services Program Coordinator	1.00	1.00	1.00	1.00	1.00
<b>Part-Time Non-benefited:</b>					
Senior Center Aide	1.50	1.50	1.50	1.50	1.50
Shuttle Operator	-	-	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>3.50</b>	<b>3.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Provide the highest quality of services to the senior residents of Lehi City and the surrounding community. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Average Daily Attendance	✓	36	39	40	42	45
Lunches Served per FTE	✗	8,740	9,370	10,500	10,000	10,500

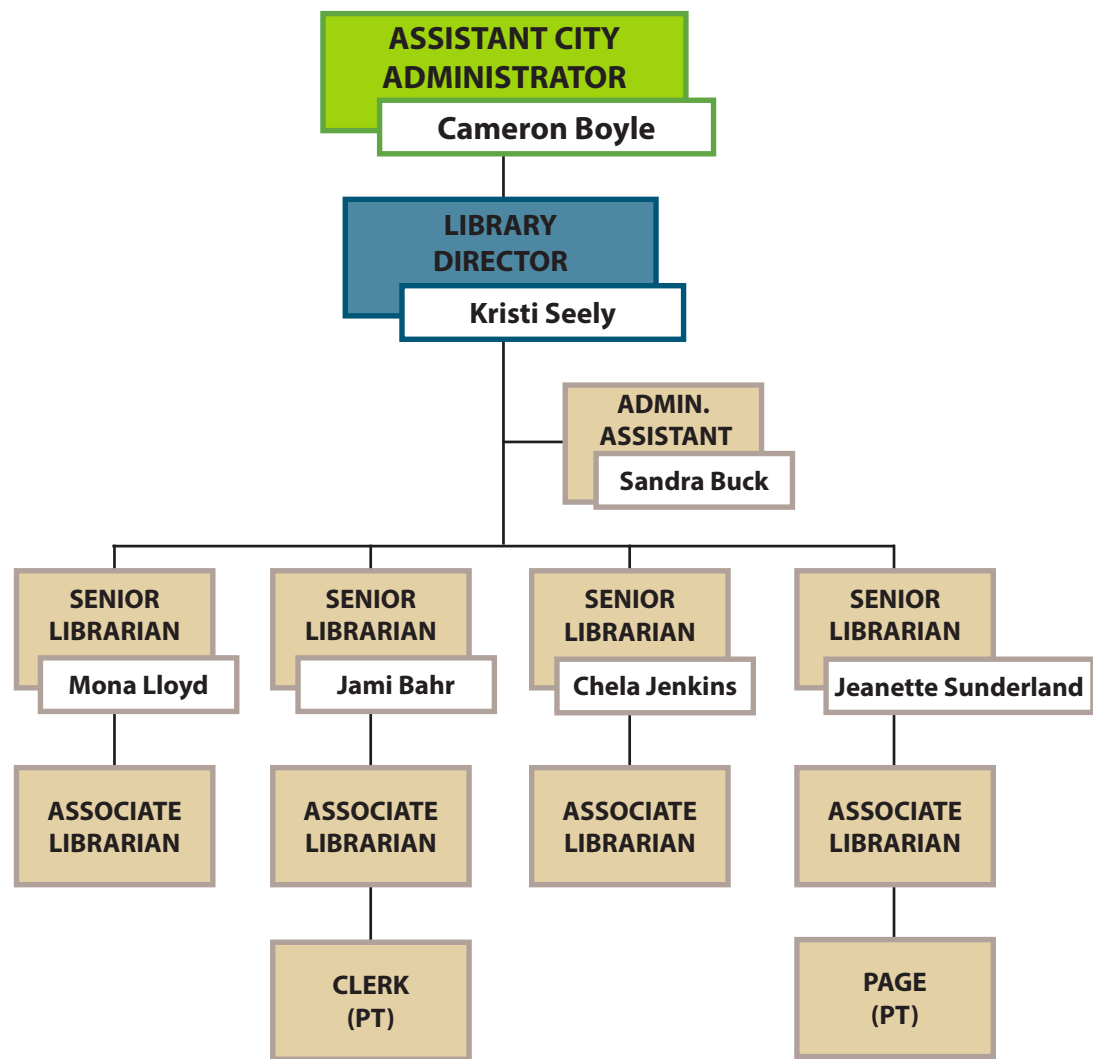
**BUDGET INFORMATION**

<b>DEPARTMENT 68</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>Expenditures:</b>				
10 Salaries & Wages	135,489	145,677	189,205	197,219
11 Overtime	902	961	-	-
13 Employee Benefits	52,946	55,361	62,223	63,360
23 Travel & Training	1,547	6,637	12,000	12,000
24 Office Supplies	1,307	987	4,000	4,000
26 Buildings & Grounds O & M	15,000	24,996	25,000	25,000
27 Utilities	-	-	-	-
19 IT Fund Charges	-	-	-	-
30 Electricity - Lehi City Power	-	-	-	-
31 Professional & Technical	4,115	70	1,650	1,650
32 Program Expenditure	25,353	30,657	94,848	94,848
38 Meal Management	8,968	11,200	23,000	23,000
45 Miscellaneous	24	2,300	9,000	9,000
54 Capital Outlay	8,707	-	-	-
<b>Total Expenditures</b>	<b>254,358</b>	<b>278,846</b>	<b>420,926</b>	<b>430,077</b>

**FEES**

<b>DEPARTMENT 68</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Membership - Annual	5.00	5.00	5.00	10.00
Facility rental:				
Small room rental	25.00	25.00	25.00	25.00
Over 60 / hour (birthday or anniversary)	25.00	25.00	25.00	25.00
Other / hour	50.00	50.00	50.00	50.00
Non-resident / hour	60.00	60.00	60.00	60.00
+ deposit	200.00	200.00	200.00	200.00

LIBRARY



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Library Director	1.00	1.00	1.00	1.00	1.00
Librarian	4.00	4.00	4.00	4.00	4.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Associate Librarian	3.00	4.00	4.00	4.00	4.00
Clerk	1.00	-	-	-	-
<b>Part-time Non-benefited:</b>					
Clerk	8.00	6.70	6.70	6.70	10.70
Page	3.00	4.30	4.30	4.30	4.30
<b>TOTAL FTE</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>25.00</b>



## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Increase the number of online resources for our community and provide quarterly activities for families. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Total Holdings Per Capita*	✗	-	1.16	1.16	1.10	1.16
Number of E-Holdings*	✗	-	10,337	11,000	10,760	11,000
Number of E-Checkouts	✗	288,831	342,933	375,000	357,631	375,000
Number of Family-Related Activities*	✓	4	4	0	4	6
Circulation Rate per Person	✗	36	32	32	26	30
Number of Physical Checkouts*	✗	514,680	519,150	500,000	394,060	450,000
Number of On-Site Programs*	✓	256	376	200	211	300
In-Person Attendance to Programs*	✗	33,824	39,163	20,000	11,531	25,000

\*Starting in FY 2024, the Library will be tracking new performance measures that better reflect the services and needs of the department. These measures will be tracked going forward and older measures are being retired. During FY 2024 and FY 2025, the numbers tracked are expected to fall due to construction of the new library building and the movement of the library to a temporary location. The target numbers for FY 2025 & FY 2026 reflects the assumed impact of the temporary change in library location.

## BUDGET INFORMATION

DEPARTMENT 74	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	823,762	864,104	894,706	1,003,306
13 Employee Benefits	314,907	329,098	362,327	374,188
21 Books	223,853	234,198	225,000	245,000
22 Subscriptions	7,965	10,821	11,998	11,998
23 Travel & Training	2,667	405	7,000	7,000
24 Office Supplies	30,732	31,265	41,000	41,000
25 Equipment Maintenance	64,525	65,202	65,380	67,280
26 Buildings & Grounds O & M	24,996	50,004	50,000	50,000
27 Utilities	10,204	8,458	10,000	10,000
28 Story Hour Expense	11,529	11,215	12,250	12,250
29 Risk Management Fund Charges	5,004	24,996	25,000	25,000
30 Electricity - Lehi City Power	16,058	18,992	18,000	18,000
31 Professional & Technical	11,385	10,944	15,000	18,000
34 Collections	2,400	2,563	2,000	4,000
36 IT Fund Charges	66,564	66,564	66,560	66,560
45 Miscellaneous	11,293	3,665	14,330	14,830
54 Capital Outlay	11,048	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,638,892</b>	<b>1,732,494</b>	<b>1,820,551</b>	<b>1,968,412</b>

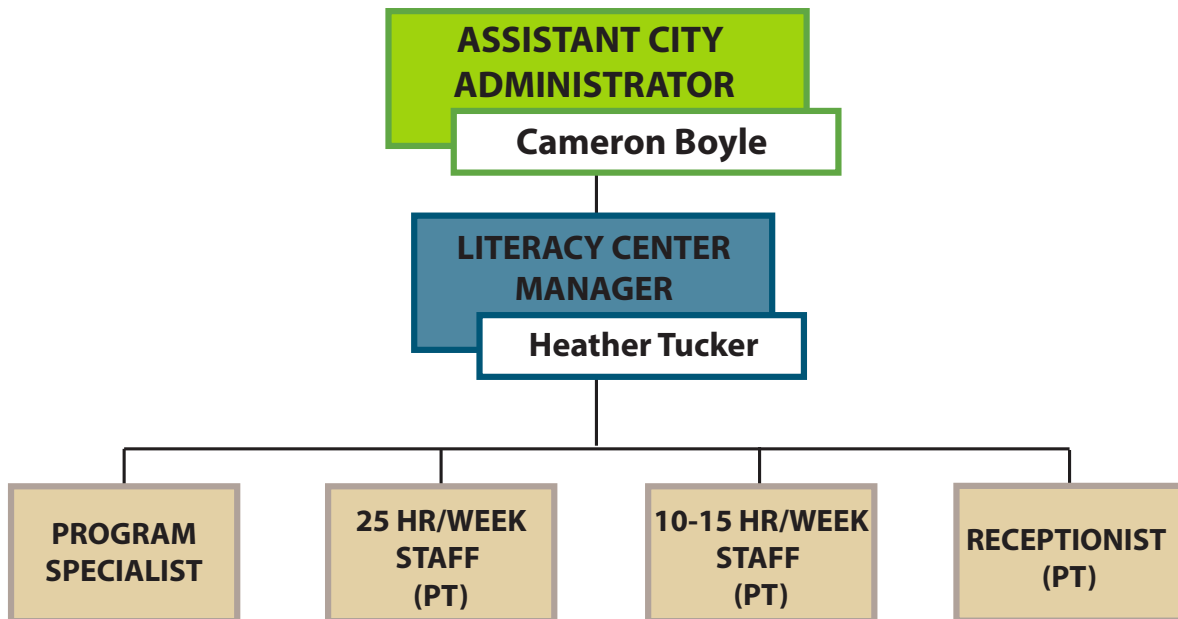
**FEES**

<b>DEPARTMENT 74</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Library Card:				
Resident	Free	Free	Free	Free
Non-resident / year	80.00	100.00	100.00	100.00
Non-resident / 6 months	40.00	50.00	50.00	50.00
Replacement of card	3.00	3.00	3.00	3.00
Check Out Fees				
Inter-Library Loan / item	5.00	5.00	7.00	7.00
Inter-Library Loan kits / kit	10.00	10.00	15.00	15.00
Copies:				
Letter size	0.10	0.10	0.10	0.10
Legal size	0.15	0.15	0.15	0.15
Printing	0.10	0.10	0.10	0.10
Used book sales	0.50-1.00	0.50-1.00	0.50-1.00	0.50-1.00
Damage				
Repairable Damage	Up to full cost of item	Up to full cost of item	Up to full cost of item	Up to full cost of item
Major Damage (not repairable)	Full cost of item	Full cost of item	Full cost of item	Full cost of item



Photo (right): Mallory Stone

# LITERACY CENTER



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Literacy Center Director	1.00	1.00	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Staff - 25 Hours/Week	2.50	2.50	2.50	2.50	2.50
Staff - 10-15 Hours/Week	4.13	4.13	4.13	4.13	4.13
Receptionist	1.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>9.63</b>	<b>9.63</b>	<b>9.63</b>	<b>9.63</b>	<b>9.63</b>



## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Provide the highest quality educational opportunities to Lehi residents and increase the overall education of Lehi children. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Total Literacy Center Participants	✗	1,426	1,422	1,500	1,330	1,500
Hours of Literacy Center Service Provided	✗	21,857	24,206	25,000	23,513	25,000

**DEPARTMENT/DIVISION OBJECTIVE:** Provide quality volunteer opportunities to qualified individuals. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Literacy Center Volunteer Hours	✓	1,249	879	1,000	1,472	1,500
Literacy Center Volunteer Tutors	✓	136	70	100	125	150
Presidential Awards for Volunteerism Awarded	✓	2	2	5	7	10

## BUDGET INFORMATION

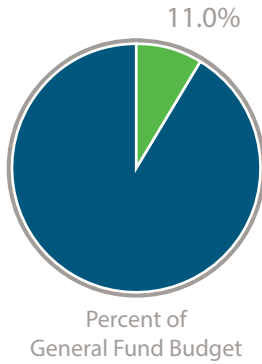
DEPARTMENT 75	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	237,801	288,885	292,092	292,092
13 Employee Benefits	54,250	98,573	104,030	104,030
22 Books, Subscriptions, & Memberships	-	500	500	500
23 Travel & Training	-	1,000	1,000	1,000
24 Office Supplies	5,054	5,000	5,000	5,000
26 Buildings & Grounds O & M	15,000	25,000	25,000	25,000
27 Utilities	7,368	5,500	5,500	5,500
28 Equipment Maintenance	-	750	750	750
29 Risk Management Fund Charges	5,073	25,000	25,000	25,000
30 Electricity- Lehi City Power	6,708	6,500	6,500	6,500
31 Professional & Technical	-	2,500	2,500	2,500
36 IT Fund Charges	20,004	20,000	20,000	20,000
45 Miscellaneous	2,976	3,000	3,000	3,000
46 Literacy Foundation Expenses	-	12,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>354,234</b>	<b>494,208</b>	<b>490,872</b>	<b>490,872</b>

**FEES**

<b>DEPARTMENT 75</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
After-School Reading & Math Tutoring Program				
Resident - Per Class/Per Student (free lunch qualified)	-	-	-	-
Resident - Per Class/Per Student (reduced lunch qualified)	-	-	-	10.00
Resident - Per Class/Per Student	-	-	-	20.00
Non-Resident - Per Class/Per Student (dependent upon availabiltiy)	-	-	-	75.00
ABC Pre-K Program				
Resident - Per Class/Per Student (free lunch qualified)	-	-	-	-
Resident - Per Class/Per Student (reduced lunch qualified)	-	-	-	25.00
Resident - Per Class/Per Student	-	-	-	50.00
Non-Resident - Per Class/Per Student (dependent upon availabiltiy)	-	-	-	150.00
Discovery Days Materials Fee	-	-	25.00	25.00



# PARKS & FACILITIES



## DEPARTMENT MISSION

THE PARKS & FACILITIES DEPARTMENT WILL PROVIDE THE CITIZENS OF LEHI ENJOYABLE, SAFE, CLEAN, EASILY ACCESSIBLE, FISCALLY PRUDENT, ENVIRONMENTALLY SOUND, AND WELL-MAINTAINED, PARKS, CEMETERY, AND BUILDINGS.

## one DEPARTMENT GOAL

Maintain high standards at city parks, cemetery, and facilities by utilizing natural resources and volunteerism.

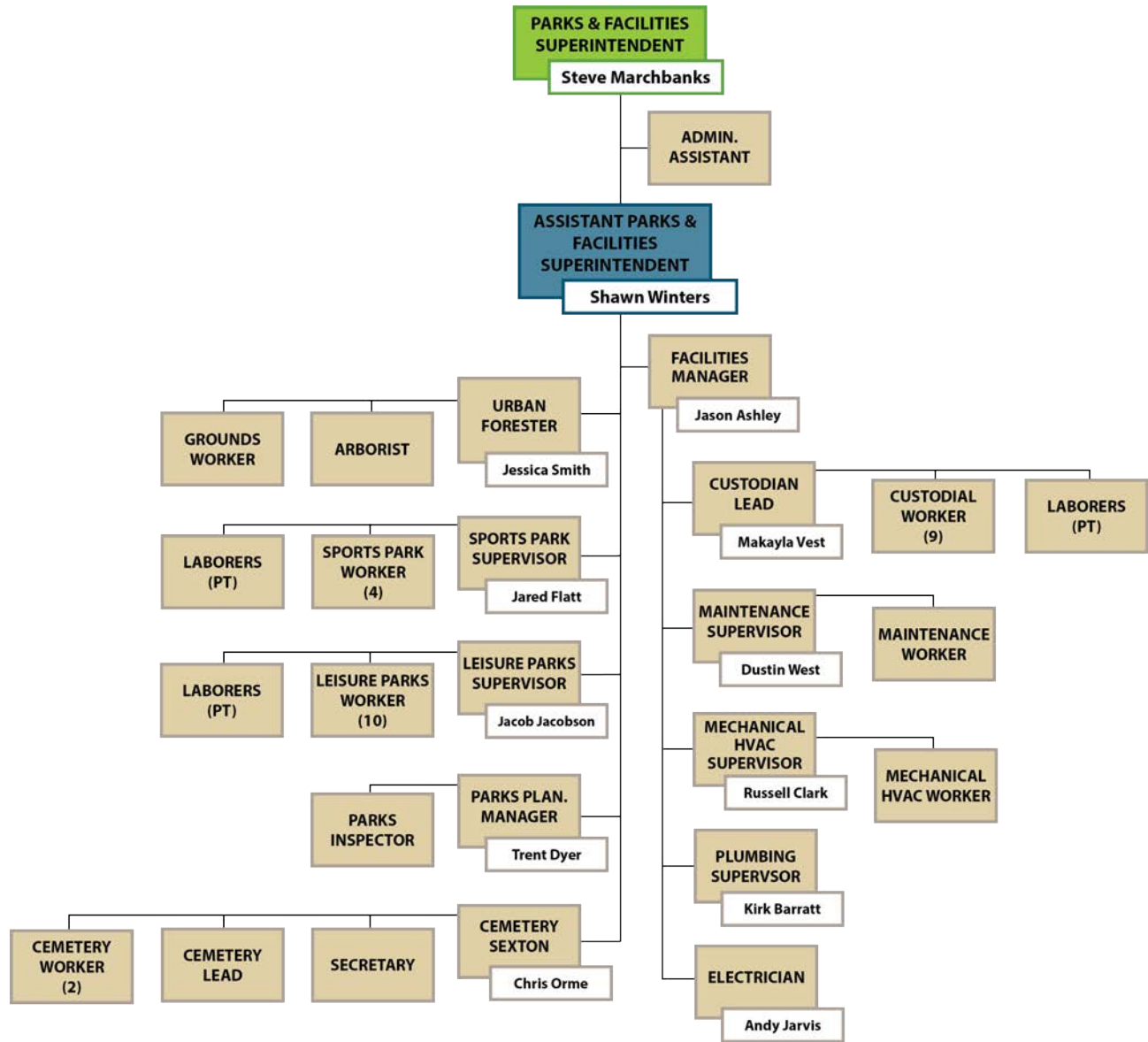
## DEPARTMENT DESCRIPTION

The Parks and Facilities Division is responsible for the maintenance of all open recreation and leisure spaces and City buildings within Lehi. The division performs park improvements and maintenance, building improvements and janitorial services, public grounds maintenance, and cemetery service and maintenance. The Buildings and Grounds fund information can be found on [pages 200-201](#).



Photo (left): Brinn Hodack





POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Plumber	-	-	1.00	1.00	1.00
Custodian Lead	1.00	1.00	1.00	1.00	1.00
Buildings Worker	4.00	5.00	7.00	7.00	9.00
Facilities Lead / Construction Manager	1.00	1.00	1.00	1.00	1.00
Parks Planning Manager	-	1.00	1.00	1.00	1.00
Sports Park Supervisor	1.00	1.00	1.00	1.00	1.00
Sports Park Worker	3.00	3.00	5.00	5.00	5.00
Leisure Parks Supervisor	1.00	1.00	1.00	1.00	1.00
Leisure Parks Worker	6.00	6.00	7.00	7.00	10.00
Journey Electrician	1.00	1.00	1.00	1.00	1.00
HVAC Mechanic Lead	1.00	1.00	1.00	1.00	1.00
HVAC Mechanic	1.00	1.00	1.00	1.00	1.00

POSITION CONT.	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
Buildings Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Parks Inspector/Project Manager	1.00	1.00	1.00	1.00	1.00
Irrigation Supervisor	1.00	1.00	-	-	-
Irrigation Worker	1.00	1.00	-	-	-
Urban Forestry, Trails, and Open Space Supervisor	1.00	1.00	1.00	1.00	1.00
Trails and Open Space Worker	3.00	3.00	5.00	7.00	7.00
Arborist Groundsman Worker	-	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	1.00	1.00	1.00
Cemetery Sexton	1.00	1.00	1.00	1.00	1.00
Cemetery Supervisor	1.00	1.00	1.00	1.00	1.00
Cemetery Worker	2.00	2.00	2.00	2.00	2.00
<b>Seasonal/Temporary:</b>					
Cemetery Secretary	0.50	0.50	0.50	0.50	0.50
Laborer	7.50	7.50	3.50	3.50	4.00
<b>TOTAL FTE</b>	<b>42.00</b>	<b>45.00</b>	<b>48.00</b>	<b>50.00</b>	<b>55.50</b>

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Ensure the city's parks, open space, public facilities, and cemetery are maintained at the highest levels of quality and efficiency. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Facilities/Buildings sq ft maintained per FTE	✗	27,585	31,429	33,853	33,179	37,671
Cemetery acres maintained per FTE	✓	10.50	10.50	10.50	11.56	11.56
Parks Crew Acres maintained per FTE	N/A	-	-	-	49.43	52.62
Irrigation Crew acres maintained per FTE	N/A	-	-	-	263.63	281.30
Trails/Pesticides Crew acres main. per FTE	N/A	-	-	-	375.94	393.61
Forestry Crew acres per FTE	N/A	-	-	-	393.28	393.61
Parks Dept. - Overall Main. Load per FTE	N/A	-	-	-	35.21	35.91
Trails - All Surfaces Mileage per FTE	N/A	-	-	-	16.62	16.66

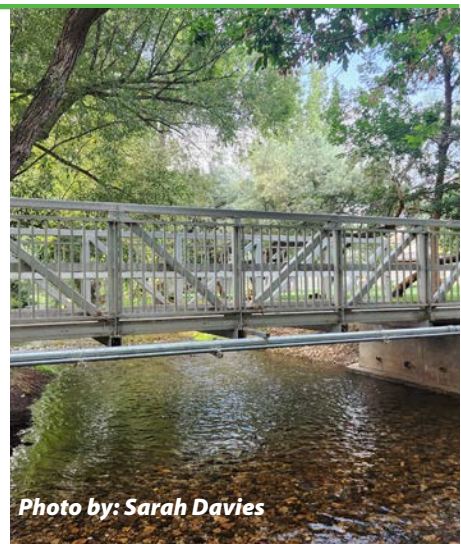


Photo by: Sarah Davies

**BUDGET INFORMATION**

<b>DEPARTMENT 64 - PARKS MAINTENANCE</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>Expenditures:</b>				
10 Salaries & Wages	1,401,187	1,840,309	1,872,296	1,872,296
11 Overtime	96,217	55,000	55,000	55,000
13 Employee Benefits	641,853	807,319	989,443	989,443
14 Uniforms	11,301	10,130	10,730	10,730
23 Travel & Training	19,336	22,000	22,000	22,000
24 Office Supplies	4,365	2,000	2,000	2,000
25 Fleet Fund Charges	108,889	81,347	112,207	112,207
25 Fuel	-	82,000	82,000	82,000
26 Buildings & Grounds O&M	123,903	225,000	225,000	225,000
27 Utilities	18,202	29,979	29,979	29,979
28 Equipment Maintenance	58,936	40,000	44,526	44,526
29 Risk Management Fund Charges	5,004	25,000	25,000	25,000
30 Electricity - Lehi City Power	107,987	100,000	100,000	100,000
31 Professional & Technical	333,144	319,500	319,500	319,500
32 IT Fund Charges	31,020	31,021	31,021	31,021
38 Tree Trimming	69,325	60,000	60,000	60,000
45 Purchase of Trees	54,786	108,000	108,000	108,000
46 Miscellaneous	21,202	22,850	115,414	115,414
48 Park Maintenance	343,961	366,700	366,700	366,700
49 Park Pavilion & Playground Updates	61,797	87,000	100,000	100,000
54 Capital Outlay	43,638	-	387,735	387,735
<b>TOTAL EXPENDITURES</b>	<b>3,556,053</b>	<b>4,315,155</b>	<b>5,058,551</b>	<b>5,058,551</b>

<b>DEPARTMENT 76 - CEMETERY</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>Expenditures:</b>				
10 Salaries & Wages	284,096	324,038	340,307	340,307
11 Overtime	4,389	3,500	3,500	3,500
13 Employee Benefits	124,815	138,423	147,552	147,552
14 Uniforms	1,476	1,800	1,800	1,800
21 Newspaper Expense	-	357	357	357
23 Travel & Training	-	2,000	2,000	2,000
24 Office Supplies	1,623	2,000	2,000	2,000
25 Fleet Fund Charges	15,821	15,000	15,000	15,000
25 Fuel	-	-	-	-
26 Cemetery Maintenance	33,679	29,000	29,000	29,000
27 Utilities	9,540	5,879	5,879	5,879
28 Equipment Maintenance	8,386	16,000	16,000	16,000
29 Risk Management Fund Charges	2,004	20,000	20,000	20,000
30 Electricity - Lehi City Power	4,300	3,000	3,000	3,000

**BUDGET INFORMATION CONT.**

<b>DEPARTMENT 76 - CEMETERY</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
31 Professional & Technical	2,500	5,000	25,000	25,000
32 IT Fund Charges	9,324	9,321	9,321	9,321
40 Safety	-	-	-	-
45 Purchase of Trees	1,300	8,500	8,500	8,500
46 Miscellaneous	1,160	9,000	9,000	9,000
54 Capital Outlay	46,732	87,000	57,000	57,000
<b>TOTAL EXPENDITURES</b>	<b>551,145</b>	<b>679,818</b>	<b>695,216</b>	<b>695,216</b>

**FEES**

<b>DEPARTMENT 76 - CEMETERY</b>	<b>ADOPTED FY 2023</b>		<b>ADOPTED FY 2024</b>		<b>ADOPTED FY 2025</b>		<b>ADOPTED FY 2026</b>	
	Non-resi- dent	Resident	Non-resi- dent	Resident	Non-resi- dent	Resident	Non-resi- dent	Resident
Spaces - Lower Section	1,300	1,000	1,300	1,000	1,300	1,000	1,300	1,000
Spaces - Upper Section	-	-	-	-	1,600	1,300	1,600	1,300
Infant	250	250	250	250	250	250	250	250
Cremains (1/2 space)	500	500	500	500	500	500	500	500
Headstone setting	50	50	50	50	50	50	50	50
Interment:								
+ on Saturdays and Holidays	350	350	350	350	350	350	350	350
Adult	850	500	850	500	850	500	850	500
Infant	400	300	400	300	400	300	400	400
Cremation	400	300	400	300	400	300	400	300
Niche Cremation Wall/Boulder Niche	-	-	-	-	1,500	1,200	1,500	1,200
First Opening	-	-	-	-	100	-	100	-
Second Opening	-	-	-	-	300	-	300	-
Title/Certificate transfer	75	-	75	-	75	-	75	-
Disinterment:								
With a standard vault	1,200	-	1,200	-	1,200	-	1,500	-
Infant	800	-	800	-	800	-	800	-
Cremains	600	-	600	-	600	-	600	-

<b>DEPARTMENT 64 - PARKS MAINTENANCE</b>	<b>ADOPTED FY 2023</b>		<b>ADOPTED FY 2024</b>		<b>ADOPTED FY 2025</b>		<b>ADOPTED FY 2026</b>	
	Non-resi- dent	Resident	Non-resi- dent	Resident	Non-resi- dent	Resident	Non-resi- dent	Resident
Pavilion Reservation:								
Allred Park / full day	80	55	80	55	80	55	80	55
Allred Park / half day	55	40	55	40	55	40	55	40
Bandwagon Park East / full day	55	40	55	40	55	40	55	40
Bandwagon Park East / half day	40	25	40	25	40	25	40	25
Bandwagon Park West / full day	55	40	55	40	55	40	55	40
Bandwagon Park West / half day	40	25	40	25	40	25	40	25

**FEES CONT.**

DEPARTMENT 64 - PARKS MAINTENANCE	ADOPTED FY 2023		ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026	
	Non-resi- dent	Resident	Non-resi- dent	Resident	Non-resi- dent	Resident	Non-resi- dent	Resident
Dry Creek Park / full day	80	55	80	55	80	55	80	55
Dry Creek Park / half day	55	40	55	40	55	40	55	40
Dry Creek Park East Pavillion / full day	80	55	80	55	80	55	80	55
Dry Creek Park East Pavillion / half day	55	40	55	40	55	40	55	40
Eagle Summit Park / full day	80	55	80	55	80	55	80	55
Eagle Summit Park / half day	55	40	55	40	55	40	55	40
Exchange Park / full day	55	40	55	40	55	40	55	40
Exchange Park / half day	40	25	40	25	40	25	40	25
Holbrook Farms Pavilion / full day	-	-	-	-	-	-	80	55
Holbrook Farms Pavilion / half day	-	-	-	-	-	-	55	40
Holbrook / Food Truck Plaza / full day	-	-	-	-	-	-	225	175
Holbrook / Food Truck Plaza / half day	-	-	-	-	-	-	175	125
Olympic Park / full day	80	55	80	55	80	55	80	55
Olympic Park / half day	55	40	55	40	55	40	55	40
Osier Park / full day	80	55	80	55	80	55	80	55
Osier Park / half day	55	40	55	40	55	40	55	40
Outdoor Pool Park / full day	80	55	80	55	80	55	80	55
Outdoor Pool Park / half day	55	40	55	40	55	40	55	40
Skate Park Building / full day	-	-	-	-	-	-	175	125
Skate Park Building / half day	-	-	-	-	-	-	125	75
Sports Complex West / full day	55	40	-	-	-	-	-	-
Sports Complex West / half day	40	25	-	-	-	-	-	-
Sports Complex South / full day	55	40	55	40	55	40	55	40
Sports Complex South / half day	40	25	40	25	40	25	40	25
Sports Complex Horseshoe / full day	55	40	55	40	55	40	55	40
Sports Complex Horseshoe / half day	40	25	40	25	40	25	40	25
Sports Complex North (Fields) / full day	55	40	55	40	55	40	55	40
Sports Complex North (Fields) / half day	40	25	40	25	40	25	40	25
Triumph Park / full day	55	40	55	40	55	40	55	40
Triumph Park / half day	40	25	40	25	40	25	40	25
Wines Park #1 / full day	80	55	80	55	80	55	80	55
Wines Park #1 / half day	55	40	55	40	55	40	55	40
Wines Park #2 / full day	80	55	80	55	80	55	80	55
Wines Park #2 / half day	55	40	55	40	55	40	55	40
Wines Park #3 / full day	55	40	55	40	55	40	55	40
Wines Park #3 / half day	40	25	40	25	40	25	40	25
Wines Park #4 / full day	55	40	55	40	55	40	55	40
Wines Park #4 / half day	40	25	40	25	40	25	40	25

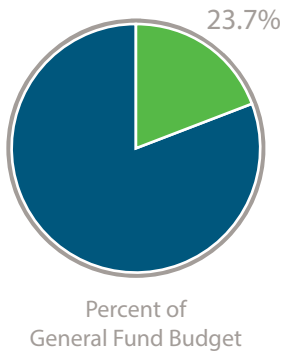


## FEES CONT.

DEPARTMENT 64 - PARKS MAINTENANCE	ADOPTED FY 2023		ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026	
	Non-resi- dent	Resident	Non-resi- dent	Resident	Non-resi- dent	Resident	Non-resi- dent	Resident
Special events maintenance fee / hour	150	125	150	125	150	125	150	125
Willow Park Pavillion/Campground Fees								
Pavilion / half day	65		65		65		65	
Pavilion / full day	100		100		100		100	
Group Areas / Overnight camping	175		175		175		175	
Overnight camping / per site	25		25		25		25	
Impact Fee:								
Residential / dwelling unit	2,772.98		2,772.98		2,772.98		2,772.98	
Multi-Family / dwelling unit	2,415.41		2,415.41		2,415.41		2,415.41	



# POLICE



## 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. THE DEPARTMENT IS DEDICATED TO THE FOLLOWING FIVE VALUES:

- (1) FOSTERING THE PUBLIC TRUST,
- (2) ETHICAL JUDGMENTS,
- (3) PROACTIVE PREVENTION AND ENFORCEMENT,
- (4) CREATIVE SERVICE DELIVERY, AND
- (5) FAIRNESS IN ENFORCEMENT OF THE LAW.

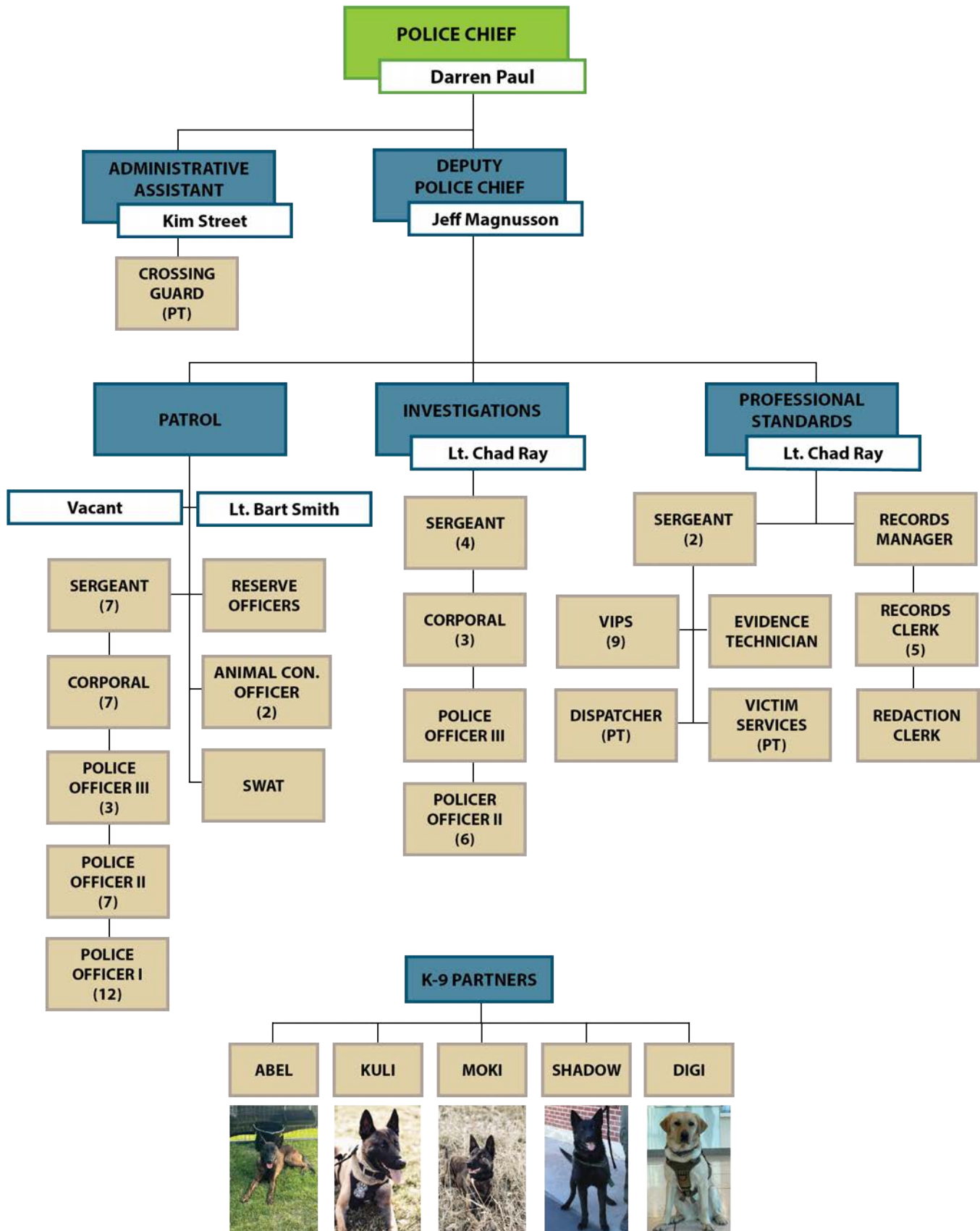


## DEPARTMENT GOAL

Enhance the police department's ability to serve the community.

## 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.



## BUDGET INFORMATION

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00	4.00	4.00
Police Sergeant	13.00	13.00	14.00	14.00	14.00
Police Corporal	10.00	10.00	9.00	9.00	9.00
Police Officer III	3.00	3.00	10.00	10.00	10.00
Police Officer II	9.00	9.00	11.00	11.00	14.00
Police Officer I	19.00	22.00	18.00	18.00	18.00
Victim Advocate Coordinator	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	-	-	-
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00	1.00
Records Redaction Specialist	-	-	1.00	1.00	1.00
Records Clerk	2.00	3.00	2.00	2.00	2.00
Records Manager	-	-	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Records Clerk	0.50	-	1.50	1.50	1.50
Front Desk Secretary/Dispatcher	2.00	2.00	1.50	1.50	1.50
Victim Advocate	0.50	0.50	0.50	0.50	0.50
Cares Coalition Coordinator/Assistant	-	-	1.00	1.00	1.00
Crossing Guard Coordinator	0.50	0.50	0.50	0.50	0.50
Crossing Guard	13.45	13.45	13.45	13.45	13.45
<b>TOTAL FTE</b>	<b>83.95</b>	<b>87.45</b>	<b>93.45</b>	<b>93.45</b>	<b>96.45</b>

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Maintain a low crime rate compared to other Utah cities and improve community safety through traffic enforcement and crime prevention. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Total Estimated Crime Index	✗	1,010	977	1,000	3,335	3,500
Crimes per 1,000 Residents	✗	12.63	10.82	10.99	32.77	34.31
Average Response Time - Priority 1 (minutes)	✓	0.35	0.32	0.32	0.30	0.31
Average Response Time - Excluding Priority 1 (minutes)	✓	0.64	0.52	0.50	0.42	0.50
Community Events	✓	53	66	60	65	65
Resident Satisfaction: Police services (out of a score of 100)	✗	81	77	85	79	85
Resident Satisfaction: Feel safe in their neighborhood (out of a score of 100)	✗	89	86	90	89	90
Cases Reaching Disposition	✗	14,694	16,051	16,500	15,776	16,000

## BUDGET INFORMATION

DEPARTMENT 54	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	6,056,598	6,697,756	7,331,151	7,331,151
11 Overtime	586,901	311,370	333,166	333,166
13 Employee Benefits	3,440,131	4,084,095	4,425,594	4,425,594
14 Uniforms	94,774	69,020	69,020	69,020
16 Tactical Equipment	13,290	29,875	23,100	23,100
21 Books, Subscriptions, Memberships	6,369	4,338	4,338	4,338
23 Travel & Training	74,060	65,550	65,550	65,550
24 Office Supplies	43,638	31,000	31,000	31,000
25 Fleet Fund Charges	628,980	490,589	546,399	546,399
25 Fuel	-	206,000	206,000	206,000
26 Buildings & Grounds O&M	75,628	175,000	175,000	175,000
27 Utilities	17,009	17,500	17,500	17,500
28 Equipment Maintenance	206,187	210,946	210,946	210,946
29 Miscellaneous Supplies	30,671	30,890	30,890	30,890
30 Electricity - Lehi City Power	83,370	60,000	60,000	60,000
31 Professional & Technical	170,522	309,118	321,118	321,118
33 IT Fund Charges	169,260	173,921	173,921	173,921
34 Risk Management Fund Charges	26,004	50,000	50,000	50,000
46 K9 Supplies	10,210	25,500	12,000	12,000
47 Firearms & Supplies	46,002	47,800	47,800	47,800
48 Miscellaneous	33,321	25,588	25,588	25,588
63 Communities That Care	10,140	10,000	10,000	10,000
68 NOVA Expense	4,847	6,000	6,000	6,000
68-100 RAD Kids Expense	-	2,000	2,000	2,000
<b>TOTAL EXPENDITURES</b>	<b>11,827,912</b>	<b>13,133,856</b>	<b>14,178,081</b>	<b>14,178,081</b>



## FEES

DEPARTMENT 54	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Traffic School (+ Plea in Abeyance Fine)	65.00	65.00	65.00	65.00
Small Claims (Est. by Utah State Code):				
Up to \$2,000	60.00	60.00	60.00	60.00
\$2,001-\$7,499	100.00	100.00	100.00	100.00
\$7,500-\$10,000	185.00	185.00	185.00	185.00
Counterclaim up to \$2,000	50.00	50.00	50.00	50.00
Counterclaim \$2,001-\$7,499	70.00	70.00	70.00	70.00
Counterclaim \$7,500-\$10,000	120.00	120.00	120.00	120.00
Appeal	10.00	10.00	10.00	10.00
Police Report Copies:				
Accident Reports (DI9) Residents	-	-	15.00	5.00
Accident Reports (DI9) Non-Residents	-	-	-	20.00
Police Report copies - Residents	5.00	25.00	25.00	5.00
Or / Page (Whichever is Greater)	0.25	0.25	0.25	0.25
Police Report copies - Non-Residents	-	-	-	20.00
Or / Page (Whichever is Greater)	-	-	-	0.25
Audio/Video Recording - body cam, etc./storage device (copy)	30.00	30.00	30.00	30.00
Video Redaction, research time (Per Utah GRAMA § 63G-2-203)	-	Actual labor cost	Actual labor cost	Actual labor cost
Processed Color Photo	25.00	25.00	25.00	25.00
Digital Color Photo Printout / Page	5.00	5.00	5.00	8.00
Police Clearance	-	-	-	5.00
False Alarm:				
Intrusion/Burglar (If > 3/Year) / Alarm	100.00	100.00	100.00	100.00
Duress/Hold-Up (If > 3/Year) / Alarm	100.00	100.00	100.00	100.00
Intrusion/Burglar (If > 10/Year) / Alarm	200.00	200.00	200.00	200.00
Duress/Hold-Up (If > 10/Year) / Alarm	200.00	200.00	200.00	200.00
Animal Control				
Large Animal Trap - refundable deposit	-	-	-	250.00
Small Animal Trap - refundable deposit	100.00	100.00	100.00	100.00
Animal Trap - per week charge	10.00	10.00	10.00	10.00
Impact Fee:				
Per ERU	98.00	98.00	98.00	98.00
Broadbent Community Room Rental				
Resident/Lehi City Employee - per hour	50.00	50.00	50.00	50.00
Non Resident - per hour	60.00	60.00	60.00	60.00
Deposit	200.00	200.00	200.00	200.00

# PUBLIC WORKS



## DEPARTMENT MISSION

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



Utilize technology-based tools to create a resilient and efficient Public Works system.

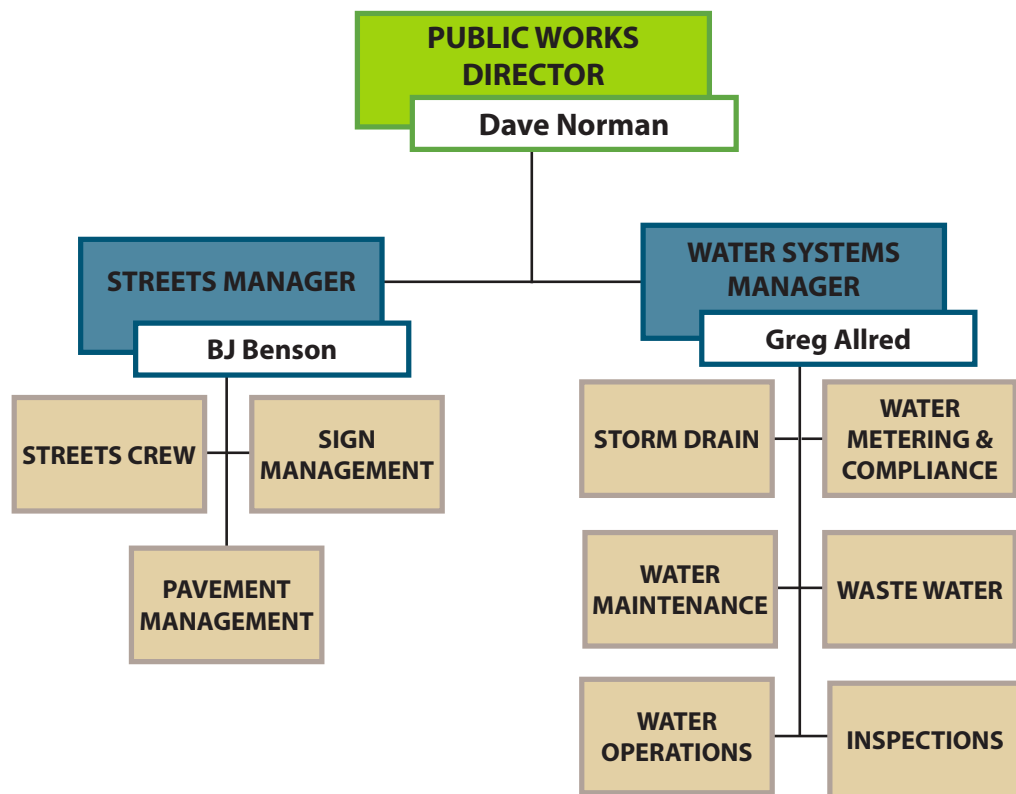
## DEPARTMENT DESCRIPTION

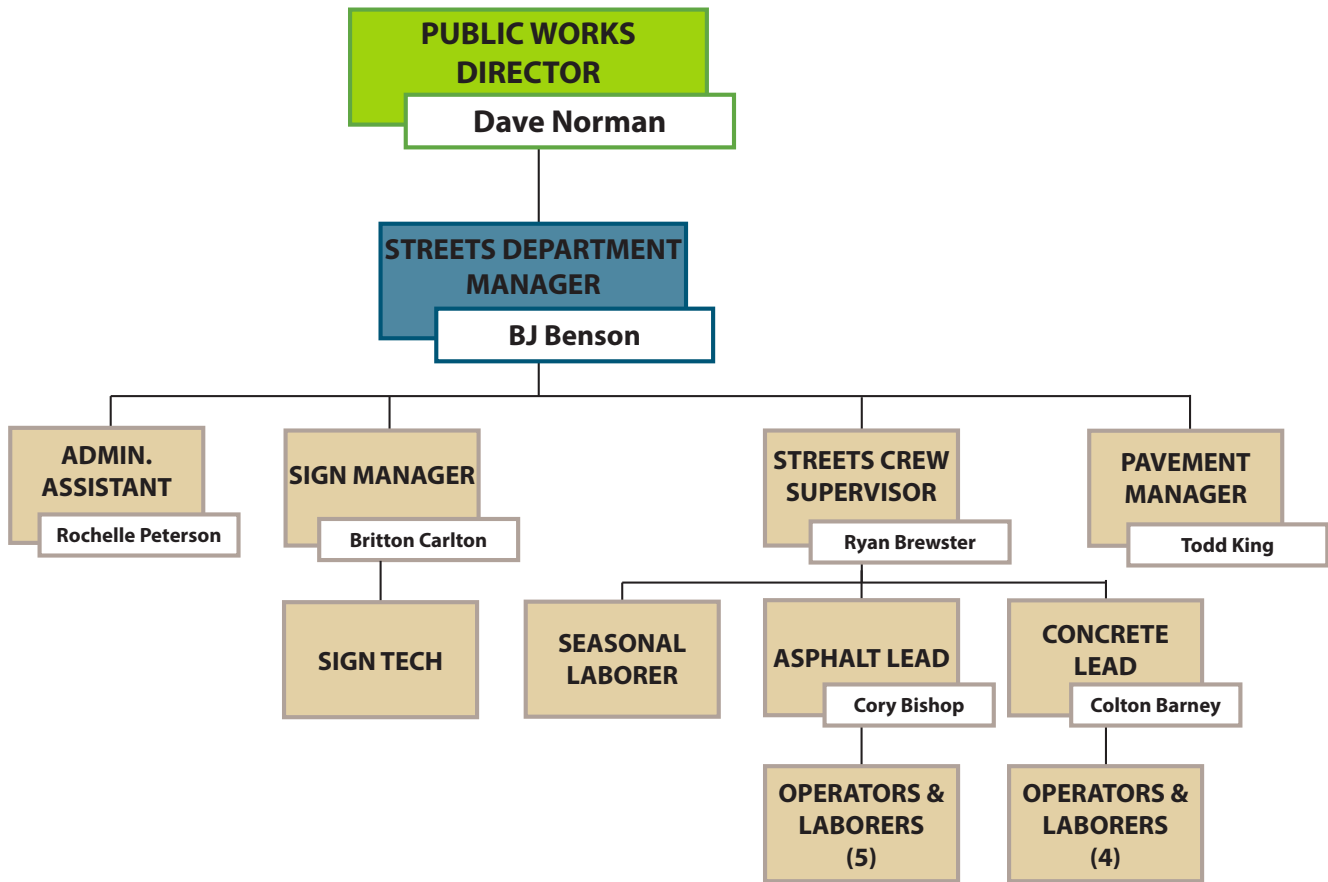
The Public Works Department is responsible for the general supervision of the Streets and Water Divisions. The department is also responsible for clerical services, long-range planning and short-term coordination among these divisions.

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 Water Division is part of the Public Works Department and administers four of the City's enterprise operations: (1) Storm Drain, (2) Culinary Water, (3) Pressurized Irrigation (PI), and (4) Waste Water. The department is responsible for the maintenance of distribution lines, wells, storage tanks, and facilities for these operations. The division ensures the adequate supply of potable and irrigation water, the improvement of storm water conveyance, and the maintenance of the City's sewage collection system. The Water Division fund information can be found on [pages 170-183](#).







POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Streets Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant*	1.00	1.00	1.00	1.00	1.00
Streets Supervisor	-	-	1.00	1.00	1.00
Pavement Manager	1.00	1.00	1.00	1.00	1.00
Crew Foreman	1.00	1.00	-	-	-
Sign Manager	1.00	1.00	1.00	1.00	1.00
Sign Maintenance Technician	1.00	1.00	-	-	1.00
Streets Lead	1.00	2.00	2.00	2.00	2.00
Street Operator III	1.00	1.00	1.00	1.00	1.00
Street Operator II	-	1.00	4.00	4.00	4.00
Street Operator I	8.00	6.00	4.00	5.00	5.00
<b>Seasonal/Temporary:</b>					
Laborer	0.65	0.65	0.65	0.65	0.65
<b>TOTAL FTE</b>	<b>16.65</b>	<b>16.65</b>	<b>16.65</b>	<b>17.65</b>	<b>18.65</b>

\*Moved from Public Works Administration

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Maintain the city's streets at the lowest reasonable cost to taxpayers and the highest level of quality and efficiency. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Actual Crack Seal Expenditure	✗	97,404	155,833	180,000	199,000	180,000
Actual Seal Coat Treatments (Slurry, HA5, Onyx, Friction Seal, Fog Seal, etc.)	✓	463,595	537,364	600,000	1,267,000	800,000
Training Hours per FTE	✓	40	40	40	40	40
Lane Miles Maintained per FTE*	✓	55.0	67.3	50.0	77.8	50.0
Sidewalk Miles Maintained per FTE*	✗	91.0	95.8	100.0	96.0	75.0
Road Maintenance Completed In-House (%)	✗	35%	40%	40%	25%	30%

\*Crew was split into asphalt maintenance and concrete maintenance

## BUDGET INFORMATION

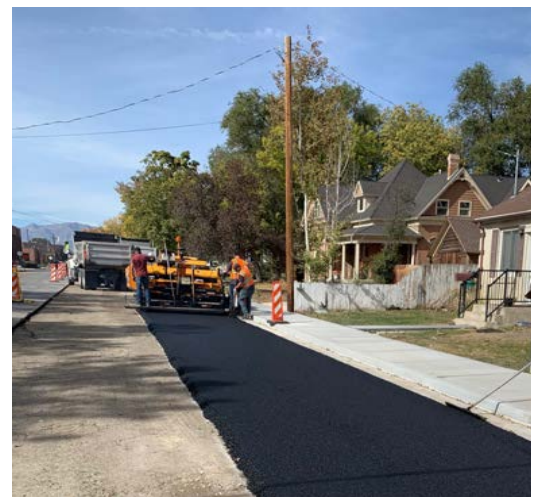
DEPARTMENT 61	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
10 Salaries & Wages	856,628	983,647	1,083,296	1,083,296
11 Overtime	84,335	70,000	70,000	70,000
13 Employee Benefits	472,520	554,218	631,866	631,866
14 Uniforms	7,005	8,700	8,700	8,700
21 Books, Subscriptions, & Memberships	-	200	200	200
23 Travel & Training	15,168	25,000	27,000	27,000
24 Office Supplies	3,803	5,500	5,500	5,500
25 Fleet Fund Charges	378,912	437,234	437,234	437,234
25 Fuel	-	77,000	-	-
26 Buildings & Grounds	25,132	75,000	75,000	75,000
27 Utilities	13,666	7,612	7,612	7,612
28 Equipment Maintenance	27,320	25,000	25,000	25,000
29 Risk Management Fund Charges	11,496	25,000	25,000	25,000
30 Electricity - Lehi City Power	27,819	30,000	30,000	30,000
31 Professional & Technical	21,908	25,094	25,094	25,094
32 IT Fund Charges	15,384	15,388	15,388	15,388
45 Department Supplies	25,400	23,922	27,922	27,922
49 Landfill Closure/Post-closure	-	2,500	2,500	2,500
54 Capital	-	16,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,986,496</b>	<b>2,407,015</b>	<b>2,497,312</b>	<b>2,497,312</b>

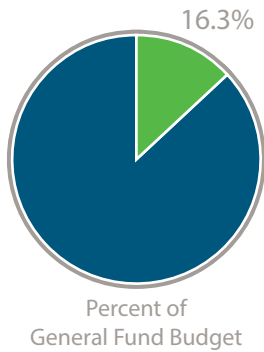
## FEES

DEPARTMENT 61	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Encroachment Fees (previously Road Cut Fees)				
Age Based Fee (Base Fee plus square foot)				
Asphalt/Concrete - Less than 1 year	-	-	\$1000 + \$4/sq. ft.	\$1000 + \$4/sq. ft.
Asphalt/Concrete - 2-5 years	-	-	\$500 + \$3/sq. ft.	\$500 + \$3/sq. ft.
Asphalt/Concrete - 5 + years	-	-	\$400 + \$2/sq. ft.	\$400 + \$2/sq. ft.
Bore Directional Base Fee	150.00	150.00	250.00	250.00
Bore per linear foot (Base fee plus)	0.25	0.25	0.50	0.50
Pothole per Core	25.00	25.00	25.00	25.00
Road Closure (per lane/ per day/ per block) - Minor Arterial/Collector	250.00	250.00	300.00	300.00
Road Closure (per lane/ per day/ per block) - Major Arterial/Collector	-	-	1,000.00	1,000.00
Shoulder / Bike Lane / Sidewalk Closure (per day)	-	-	250.00	250.00
Road Closure Extension	150.00	150.00	1,000.00	1,000.00
Driveway Approach Permit (existing curb, gutter, & sidewalk)	-	-	50.00	50.00
Driveway Approach Permit - Past City Standard (per linear foot)	-	-	40.00	40.00
No Driveway Approach Permit (per linear foot)	-	-	80.00	80.00
Dumpster/Moving Pod with Approved Traffic Control (per week)	-	-	500.00	500.00
Dumpster/Moving Pod with Approved Traffic Control (per month)	-	-	2,500.00	2,500.00
No Permit Fee	500.00	500.00	2,500.00	2,500.00
Franchise Agreement Permits - Separate Permit Request Created	-	-	350 - 400	350 - 400
Transportation Impact Fee:				
Single family residential (per dwelling unit)	1,163.00	1,163.00	1,163.00	1,163.00
Multi family residential (per dwelling unit)	708.00	708.00	708.00	708.00
General office	363.00	363.00	363.00	363.00
Hotel	318.00	318.00	318.00	318.00
Industry	73.00	73.00	73.00	73.00
Light industry	266.00	266.00	266.00	266.00
Specialty retail	878.00	878.00	878.00	878.00
Supermarket	1,556.00	1,556.00	1,556.00	1,556.00
Superstore	469.00	469.00	469.00	469.00
Warehousing	197.00	197.00	197.00	197.00

**FEES CONT.**

<b>DEPARTMENT 61</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Medical / Dental Bldg	920.00	920.00	920.00	920.00
Drive in Bank	2,710.00	2,710.00	2,710.00	2,710.00
Drugstore w/Drive	1,477.00	1,477.00	1,477.00	1,477.00
Auto Parts	1,407.00	1,407.00	1,407.00	1,407.00
Tire Store	756.00	756.00	756.00	756.00
Gas Station w/Convenience Store	1,983.00	1,983.00	1,983.00	1,983.00
High Turnover Restaurant	1,939.00	1,939.00	1,939.00	1,939.00
Fast Food w/Drive	7,558.00	7,558.00	7,558.00	7,558.00
Church	212.00	212.00	212.00	212.00
Elementary School	169.00	169.00	169.00	169.00
High School	252.00	-	-	-
Middle School	214.00	214.00	214.00	214.00





# NON-DEPARTMENTAL

## FUND DESCRIPTION

The Non-Departmental Fund is established to track functions that are essential to the operation of the City, but are not attributed or tied to a specific department. The expenditures in this fund may also include those that are organization-wide in nature.

## BUDGET INFORMATION

DEPARTMENT 80	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Expenditures:</b>				
27-000 Utilities	263,753	245,000	245,000	245,000
31-000 Credit Card Charges	51,071	20,000	20,000	20,000
60-002 Document Imaging	-	30,000	30,000	30,000
60-004 Contribution to Risk Fund	518,016	385,000	635,000	635,000
60-005 Contribution to Fleet Fund	-	-	-	-
60-008 Employee Appreciation	54,711	100,000	100,000	100,000
60-011 Contrib. to Legacy Center/Outdoor Pool	1,931,724	2,082,226	2,302,434	2,302,434
60-012 Museum Project Thanksgiving PT	100,000	100,000	100,000	100,000
60-013 Cont. to Chamber of Commerce	10,000	10,000	10,000	10,000
60-014 Fox Hollow Golf Course	230,065	275,000	275,000	275,000
60-015 Contingency	102,778	100,000	100,000	100,000
60-017 MAG Contribution	39,645	25,000	25,000	25,000
60-018 Branding	13,151	20,000	20,000	20,000
60-019 Mayor/Council Special Projects	6,000	50,000	50,000	50,000
60-020 Contribution to IT Fund	309,504	448,089	501,801	501,801
60-021 Contribution to Capital Projects Fund	7,250,496	1,000,000	-	-
60-024 Intergovernmental Relations	66,053	50,000	50,000	50,000
60-026 Employee Wellness	141,171	152,000	152,000	152,000
60-029 UVSSD Dispatch Costs	379,249	400,907	400,907	400,907
60-032 Market Adjustment	-	180,000	180,000	180,000
60-034 Youth Council	8,870	5,000	5,000	5,000
60-035 Information Fair	6,806	10,000	10,000	10,000
30-036 VIPS	-	5,000	5,000	5,000
60-010 Contributions to Building/Grounds Fund	892,020	602,122	602,122	602,122
60-041 Transfer to Local Building Authority	800,000	1,220,675	1,534,675	1,534,675
60-042 Transfer to Debt Service Fee	1,618,344	1,556,898	1,673,613	1,673,613
<b>TOTAL EXPENDITURES</b>	<b>14,793,427</b>	<b>9,072,917</b>	<b>9,027,552</b>	<b>9,027,552</b>



# CLASS “C” ROADS FUNDS

## FUND DESCRIPTION

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

For more information on how the Class “C” Roads Fund is used, see the Public Works Department section on [page 131](#) and the Non-Routine Capital Budget Summary on [pages 55-61](#).

## BUDGET INFORMATION

FUND 11	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Capital Revenues:</b>				
10 Class “C” Road Allotment	3,383,696	3,000,000	3,300,000	3,300,000
20 Utah County Transportation Tax	2,050,181	1,600,000	2,000,000	2,000,000
20 Lehi Transportation Tax	-	-	750,000	750,000
20 Re-Appropriation of Class Balance	-	-	-	-
30 Interest Earnings	150,686	-	-	-
<b>TOTAL REVENUES</b>	<b>5,584,563</b>	<b>4,600,000</b>	<b>6,050,000</b>	<b>6,050,000</b>
<b>Capital Expenditures:</b>				
09-010 Road Maintenance	1,628,634	1,700,000	1,700,000	1,700,000
10-002 Snow Removal & Salt	160,738	140,000	160,000	160,000
12-001 Striping	200,070	250,000	250,000	250,000
15-006 Equipment Rental	43,128	75,000	75,000	75,000
16-003 Street Signs	107,567	105,000	125,000	125,000
19-001 Traffic Control Updates	19,397	-	20,000	20,000
20-001 Salt Sander & Dump Body	-	-	-	-
20-002 Asphalt Roller	-	-	-	-
20-003 Crack Seal Machine	-	-	-	-
20-004 Road Reconstruction Projects	3,068,479	1,800,000	2,380,000	2,380,000
21-001 Signal Lights & Signal Development	252,192	550,000	300,000	300,000
21-002 Marathon Mastic Melter	-	-	-	-
24-001 Future Site Plan Land Purchase	-	3,500,000	-	-
55-100 ADA Sidewalks/Sidewalk Replacement	-	-	750,000	750,000
50-100 Fleet Fund Charges	47,016	47,017	119,488	119,488
25-100 Fuel	-	-	77,000	77,000
50-001 Reserves	-	-	93,512	93,512
<b>TOTAL EXPENDITURES</b>	<b>5,527,221</b>	<b>8,167,017</b>	<b>6,050,000</b>	<b>6,050,000</b>
<b>CAPITAL SURPLUS (DEFICIT)</b>	<b>57,342</b>	<b>(3,567,017)</b>	<b>-</b>	<b>-</b>

# LIQUOR ALLOTMENT FUND

## FUND DESCRIPTION

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

## BUDGET INFORMATION

FUND 12	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Capital Revenues:</b>				
36-20 Liquor Fund Allotment	94,142	70,000	70,000	70,000
36-30 Re-appropriate Fund Balance	-	-	-	-
<b>TOTAL REVENUES</b>	<b>94,142</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Capital Expenditures:</b>				
50-10 Wages - DUI Enforcement	48,426	28,000	28,000	28,000
50-13 Employee Benefits	12,106	6,500	6,500	6,500
50-45 Miscellaneous	33,610	35,500	35,500	35,500
36-30 Fund Balance	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>94,142</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

## FUND DESCRIPTION

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

## BUDGET INFORMATION

FUND 13	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Revenues:</b>				
CDBG	375,826	304,000	345,000	345,000
Re-appropriation of Fund Balance	-	-	-	-
<b>TOTAL REVENUES</b>	<b>375,826</b>	<b>304,000</b>	<b>345,000</b>	<b>345,000</b>
<b>Expenditures:</b>				
Project Improvements	108,062	259,000	300,000	300,000
Administration Costs	69,884	40,000	40,000	40,000
Program Expenses	2,767	5,000	5,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>180,713</b>	<b>304,000</b>	<b>345,000</b>	<b>345,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>195,113</b>	<b>-</b>	<b>-</b>	<b>-</b>

# DEBT SERVICE

	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Operating Revenues:</b>				
Transfer from Capital Projects	-	-	-	-
Transfer from Police Impact Fees	250,500	310,000	210,500	210,500
Transfer from General Fund	1,618,344	1,556,898	1,673,613	1,673,613
Fund Balance Appropriation	-	-	-	-
<b>TOTAL FUND REVENUES</b>	<b>1,868,844</b>	<b>1,866,898</b>	<b>1,884,113</b>	<b>1,884,113</b>
<b>Expenses:</b>				
Debt Service - Interest	898,838	871,898	844,113	844,113
Debt Service - Principal	960,000	985,000	1,030,000	1,030,000
Bond Costs	-	-	10,000	10,000
<b>TOTAL FUND EXPENSES</b>	<b>1,858,838</b>	<b>1,856,898</b>	<b>1,884,113</b>	<b>1,884,113</b>
<b>FUND SURPLUS / (DEFICIT)</b>	<b>10,006</b>	<b>10,000</b>	<b>-</b>	<b>-</b>



# LOCAL BUILDING AUTHORITY

	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Operating Revenues:</b>				
Interest Income	865,220	-	-	-
Bond Proceeds	31,763,115	-	-	-
Transfer from Capital Projects	-	7,000,000	-	-
Transfer from General Fund	800,000	1,220,675	1,534,675	1,534,675
Transfer from Fire Impact Fees	-	400,000	201,000	201,000
Re-appropriate Fund Balance	-	-	31,500,000	31,500,000
<b>TOTAL FUND REVENUES</b>	<b>33,428,335</b>	<b>8,620,675</b>	<b>33,235,675</b>	<b>33,235,675</b>
<b>Expenses:</b>				
Cost of Issuance	399,000	-	-	-
Bond Fees	-	-	-	-
Bank Charges & Fees	-	-	-	-
Debt Service - Interest	798,354	100,000	1,515,675	1,515,675
Debt Service - Principal	-	1,520,675	220,000	220,000
Fire Station - Engineering	274,388	-	-	-
Fire Station - Sitework	5,139	-	-	-
Fire Station - FF&E	-	-	-	-
Fire Station - Building Construction	-	-	9,400,000	9,400,000
City Hall - Engineering	539,829	-	-	-
City Hall - Sitework	14,550	-	-	-
City Hall FF&E	-	-	-	-
City Hall - Building Construction	8,700	-	22,100,000	22,100,000
<b>TOTAL FUND EXPENSES</b>	<b>2,039,960</b>	<b>1,620,675</b>	<b>33,235,675</b>	<b>33,235,675</b>
<b>FUND SURPLUS / (DEFICIT)</b>	<b>31,388,375</b>	<b>7,000,000</b>	<b>-</b>	<b>-</b>



# CAPITAL PROJECTS & IMPACT FEE FUNDS



# CAPITAL PROJECTS FUND

## FUND DESCRIPTION

The Capital Projects Fund accounts for funds that are used as the financial resources for the acquisition or construction of major capital projects. More information on the Capital Projects Budget can be found on [page 51](#).

## BUDGET INFORMATION

DEPARTMENT 32	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>36 Miscellaneous Revenues:</b>				
10 Interest Income	1,073,611	1,227,566	500	500
20 Bond Proceeds	-	-	-	-
30 Appropriation from Fund Balance	-	-	12,959,500	1,418,415
31 Sales Tax	368,040	159,540	432,500	-
10 Transfer from General Fund	7,250,496	999,996	-	-
11 Sale of Assets	-	-	-	-
20 Bond Proceeds	-	-	-	-
30 Transfer From PARC Tax Fund	1,050,000	1,660,144	1,260,000	1,260,000
20 Miscellaneous	-	-	1,600,000	1,600,000
<b>TOTAL CAPITAL REVENUES</b>	<b>9,742,147</b>	<b>4,047,246</b>	<b>16,252,500</b>	<b>4,278,915</b>
<b>70 Capital Expenditures:</b>				
Transfer to Debt Service Fund	-	-	-	-
Transfer to Fleet Fund	500,004	500,000	500,000	1,190,000
Transfer to State & Federal Grant Fund	-	-	1,000,000	-
Transfer to IT Fund	150,000	-	-	-
100 Debt Service - Cabela's	188,931	-	427,500	-
Debt Service Principal - Fire Station	179,109	159,540	-	-
108 Bond Costs	1,750	2,200	5,000	-
153 Irrigation Central Control Upgrade	98,195	-	-	-
170 Sidewalks	362,881	488,840	-	-
Home Demo/Parking Lot	-	-	-	-
Parks Building	2,330,355	2,240,343	2,425,000	-
Nuisance Trees & Damaged Sidewalks	119,812	202,046	225,000	225,000
Playground Replacement	89,320	-	-	-
Fencing Replacement at Vets Ball Park	37,554	-	-	-
UTV with Sprayer & Snow Plow	-	-	-	-
Mellor Rhoades Park Construction	51,048	-	-	-
Park Construction	-	-	2,000,000	-
Family Park - All Abilities Playground	907,236	13,430,914	7,000,000	-
Frisbee Golf Course	17,592	-	-	-

## BUDGET INFORMATION CONT.

DEPARTMENT 32	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
243 Vets Ballpark Parking Lot	376,737	-	-	-
245 Hospital Loop Road	26,412	6,679	2,600,000	2,600,000
246 Property Improvements	729,564	297,920	-	-
Dog Park Improvements	16,280	51,138	-	-
250 Court House Design	-	-	-	-
251 SCBA Equipment - Station 84	-	-	70,000	-
Phragmites Mower	-	-	-	263,915
001 Reserves	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>6,182,780</b>	<b>17,379,620</b>	<b>16,252,500</b>	<b>4,278,915</b>
<b>CAPITAL SURPLUS (DEFICIT)</b>	<b>3,559,367</b>	<b>(13,332,374)</b>	<b>-</b>	<b>-</b>



Photo Credit (left to right): Shanna Christensen, Sandy McAvoy

# IMPACT FEE FUNDS

## FUND DESCRIPTION

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

## FIRE IMPACT FEES

### IMPACT FEE INFORMATION

FUND 46	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>36 Capital Revenues:</b>				
10 Interest Income	28,668	44,378	1,000	1,000
20 Impact Fees	160,532	176,525	200,000	200,000
30 Fund Balance Appropriation	-	-	-	-
<b>TOTAL CAPITAL REVENUES</b>	<b>189,200</b>	<b>220,903</b>	<b>201,000</b>	<b>201,000</b>
<b>70 Capital Expenditures:</b>				
Transfer to Local Building Authority	-	-	201,000	201,000
Fire Station 84	-	-	-	-
70-001 Reserves	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>201,000</b>	<b>201,000</b>
<b>CAPITAL SURPLUS (DEFICIT)</b>	<b>189,200</b>	<b>220,903</b>	<b>-</b>	<b>-</b>



Photo Credit (right): Ryan Nez

# PARKS IMPACT FEES

## IMPACT FEE INFORMATION

FUND 47	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>36 Capital Revenues:</b>				
10 Interest Earnings	250,108	497,068	30,000	30,000
20 Park Impact Fees	3,127,876	2,490,354	2,050,000	2,050,000
33-10 Utah State Parks Grant	-	47,338	-	-
40 Developer Contributions	-	-	-	-
50 Proceeds from Sale of Land	-	-	-	-
30 Reappropriation of Fund Balance	-	-	8,659,693	5,848,188
<b>TOTAL CAPITAL REVENUES</b>	<b>3,377,984</b>	<b>3,034,760</b>	<b>10,739,693</b>	<b>7,928,188</b>
<b>70 Capital Expenditures:</b>				
100 Family Park	26,915	5,268	-	300,000
112 Mellor Rhodes Park	44,950	556	-	250,000
117 Shadow Ridge	12,540	383,621	2,140,000	300,000
118 Monument Park	46,753	-	-	-
150 Parks, Trails, & Open Space Master Plan	-	69,020	325,000	150,000
180 Up-Sizing Trails	-	495,885	105,000	105,000
181 Mountain Bike Trails	13,571	193,676	50,000	50,000
183 Lights at Sports Park	-	-	-	-
174 Willow Park Upgrades	187,219	253,940	100,000	100,000
185 Holbrook Farms Park	512,979	-	2,208,548	2,208,548
186 Cold Springs Ranch Park	-	31,564	2,475,145	-
187 Steve Roll Rotary Park	75,486	26,186	-	-
189 Fox Canyon Trailhead Park	-	-	-	356,000
192 Northridge Park	-	-	-	503,000
193 Holbrook Farms Park II	-	-	-	1,265,640
194 Lakeview Park	-	-	-	2,250,000
700 Park Design Expense	-	67,018	90,000	90,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>920,413</b>	<b>1,526,734</b>	<b>7,493,693</b>	<b>7,928,188</b>
<b>CAPITAL SURPLUS (DEFICIT)</b>	<b>2,457,571</b>	<b>1,508,026</b>	<b>3,246,000</b>	<b>-</b>

CAPITAL PROJECTS/IMPACT FEES



# POLICE IMPACT FEES

## IMPACT FEE INFORMATION

FUND 48	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>36 Capital Revenues:</b>				
10 Interest Earnings	13,659	14,958	500	500
20 Police Impact Fees	158,795	142,545	210,000	210,000
30 Reappropriate Fund Balance	-	-	-	-
<b>TOTAL CAPITAL REVENUES</b>	<b>172,454</b>	<b>157,503</b>	<b>210,500</b>	<b>210,500</b>
<b>Expenditures</b>				
70-200 Transfer to Debt Service Fund	250,500	309,996	210,500	210,500
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>250,500</b>	<b>309,996</b>	<b>210,500</b>	<b>210,500</b>
<b>CAPITAL SURPLUS (DEFICIT)</b>	<b>(78,046)</b>	<b>(152,493)</b>	<b>-</b>	<b>-</b>



Photo Credit: Jason Nez

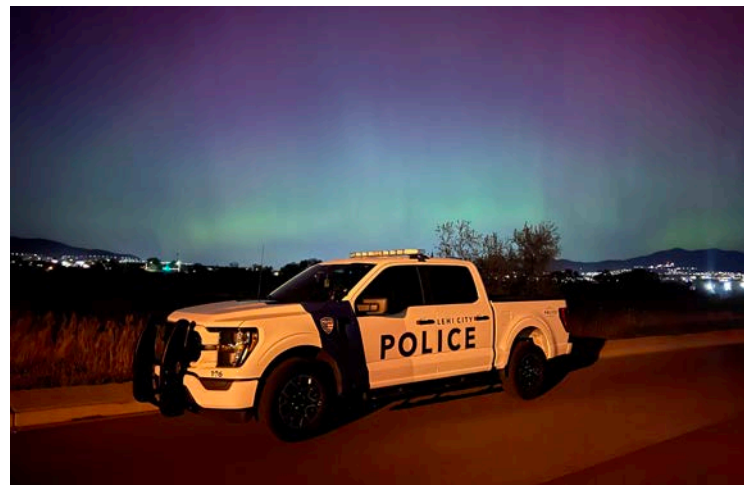


Photo Credit: Ryan Hammer

# ROAD IMPACT FEES

## IMPACT FEE INFORMATION

FUND 49	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>36 Capital Revenues:</b>				
10 Interest Earnings	1,110	55,603	-	-
20 Road Impact Fees	1,132,951	1,012,440	2,000,000	2,000,000
40 UDOT Contributions	-	-	20,000	20,000
41 County Contributions	1,603,362	958,102	10,000,000	7,000,000
30 Reappropriate Fund Balance	-	-	2,740,000	1,750,000
<b>TOTAL CAPITAL REVENUES</b>	<b>2,737,423</b>	<b>2,026,145</b>	<b>14,760,000</b>	<b>10,770,000</b>
<b>70 Capital Expenditures:</b>				
115 Signals	-	185,098	250,000	250,000
130 Streets Widening	886,384	513,505	260,000	125,000
109 600 E North of Dry Creek	16,700	-	800,000	900,000
111 Jordan Willows Connection Road	-	-	10,000	10,000
112 Center Street & SR92	-	-	700,000	400,000
104 Accel/Decel at SR-92 & 500 W	-	-	20,000	20,000
106 Traverse Blvd TRAX Crossing & Road	-	-	20,000	20,000
116 Main Street 2300 W to Crossroads	397,369	6,224	-	-
118 Ashton Blvd Relocation	-	-	-	-
119 700 South Cycle Track Project	491,006	544,007	150,000	-
121 1200 East Project	-	1,523	20,000	20,000
123 2300 West - Main to 2100 N	556,516	241,315	11,000,000	7,000,000
124 Flight Park Road - Fr Rd to Vista	-	-	400,000	400,000
125 Thanksgiving Roads	-	4,890	1,000,000	1,350,000
127 3600 W Widening - North of 1500 N	-	-	-	250,000
170 Accel/Decel - Redwood/2100N	-	-	100,000	10,000
195 Road Master Plan & Impact Fee	57,769	65,236	30,000	15,000
Reserves	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>2,405,744</b>	<b>1,561,798</b>	<b>14,760,000</b>	<b>10,770,000</b>
<b>CAPITAL SURPLUS (DEFICIT)</b>	<b>331,679</b>	<b>464,347</b>	<b>-</b>	<b>-</b>

CAPITAL PROJECTS/IMPACT FEES



# CULINARY IMPACT FEES

## IMPACT FEE INFORMATION

FUND 71	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>37 Capital Revenues:</b>				
10 Interest Earnings	122,299	303,029	25,000	25,000
50 Water Impact Fees	504,243	1,198,840	1,000,000	1,000,000
40 Contributions from Developers	-	1,765,232	4,700,000	2,500,000
30 Reappropriate Fund Balance	-	-	4,295,000	1,890,000
<b>TOTAL FUND REVENUES</b>	<b>626,542</b>	<b>3,267,101</b>	<b>10,020,000</b>	<b>5,415,000</b>
<b>50 Capital Expenses:</b>				
09-002 Pipe Oversizing	-	-	70,000	55,000
22-001 TM Flight Park Tank & Lines	-	-	2,300,000	160,000
22-002 Micron (SKYE) AP Well, BP, Lines	-	-	1,500,000	500,000
18-001 600 E Tank	-	-	-	-
18-002 TP Booster Pump Station	-	-	-	-
16-002 Flight Park Well and Line	-	-	1,700,000	1,300,000
23-001 1200 East Booster Pump Station	-	-	1,050,000	500,000
23-002 West Side Tank #2	-	-	3,400,000	2,000,000
26-001 TI Booster Station & Pipe Oversize	-	-	-	900,000
<b>TOTAL FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>10,020,000</b>	<b>5,415,000</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>626,542</b>	<b>3,267,101</b>	<b>-</b>	<b>-</b>

# WASTE WATER IMPACT FEES

IMPACT FEE INFORMATION				
FUND 72	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>37 Capital Revenues:</b>				
10 Interest Earnings	139,380	262,859	10,000	10,000
30 Sewer Impact Fees	678,510	806,741	400,000	400,000
50 Reappropriate Fund Balance	-	-	8,320,000	6,870,000
<b>TOTAL FUND REVENUES</b>	<b>817,890</b>	<b>1,069,600</b>	<b>8,730,000</b>	<b>7,280,000</b>
<b>50 Capital Expenses:</b>				
00-100 Oversizing Pipe	-	-	90,000	90,000
11-010 Master Plan & Impact Fee Study	10,429	13,359	-	-
18-001 Jordan Willow Pump Station Add.	-	-	20,000	40,000
20-001 Jordan Willow Pump Line	-	-	20,000	1,400,000
21-001 850 E Sewer to 700 S	-	-	850,000	200,000
22-001 2100 N Sewer 1200 W	-	-	500,000	500,000
22-002 Jordan River Sewer (Main to 1900 S)	-	-	7,000,000	5,000,000
Frontage Road Sewer @ Triumph	-	-	250,000	50,000
<b>TOTAL FUND EXPENSES</b>	<b>10,429</b>	<b>13,359</b>	<b>8,730,000</b>	<b>7,280,000</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>807,461</b>	<b>1,056,241</b>	<b>-</b>	<b>-</b>

CAPITAL PROJECTS/IMPACT FEES



# POWER IMPACT FEES

## IMPACT FEE INFORMATION

FUND 73	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>37 Capital Revenues:</b>				
10 Interest Earnings	209,736	346,960	35,000	35,000
50 Electric Impact Fees	2,748,357	2,447,179	3,000,000	3,000,000
30 Reappropriate Fund Balance	-	-	-	4,885,391
<b>TOTAL CAPITAL REVENUES</b>	<b>2,958,093</b>	<b>2,794,139</b>	<b>3,035,000</b>	<b>7,920,391</b>
<b>50 Capital Expenditures:</b>				
17-005 Ashton 6-21 & 6-22 Line Extension	-	-	-	-
11-010 Master Plan & Impact Fee Study	-	-	-	-
19-003 River Crossing & Thanksgiving Point	-	-	-	-
20-001 3-21 Circuit Reconductor	-	-	90,000	90,000
21-001 311 Line Extension Upgrade	990	-	-	-
21-004 900 N Reconductor	-	-	100,000	-
22-001 North Point Substation	-	-	-	-
22-002 North Point Getaways	-	-	942,000	942,000
23-001 Cold Springs Substation	-	1,630	-	135,000
23-002 Skye Substation	-	-	-	5,603,391
24-001 New Spring Creek 1012 Circuit	-	-	450,000	450,000
24-002 850 E Spring Creek Ranch Rd	-	-	150,000	150,000
24-003 Circuit 711 Reconductor	-	-	400,000	-
24-004 Circuit 322 4/0 - 477 Reconductor	-	-	225,000	50,000
24-005 Circuit 612 Reconductor	-	-	300,000	300,000
24-005 Traverse Mtn Circuit 7-21 Reconductor	-	-	200,000	200,000
Reserves	-	-	178,000	-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>990</b>	<b>1,630</b>	<b>3,035,000</b>	<b>7,920,391</b>
<b>CAPITAL SURPLUS / (DEFICIT)</b>	<b>2,957,103</b>	<b>2,792,509</b>	<b>-</b>	<b>-</b>



# PRESSURIZED IRRIGATION IMPACT FEES

## IMPACT FEE INFORMATION

FUND 75	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>37 Capital Revenues:</b>				
10 Interest Earnings	-	-	25,000	25,000
50 PI Impact Fees	522,066	690,518	900,000	900,000
30 Appropriated Fund Balance	-	-	2,895,000	-
40 Contributions from Developers	-	-	2,460,000	20,000
<b>TOTAL FUND REVENUES</b>	<b>522,066</b>	<b>690,518</b>	<b>6,280,000</b>	<b>945,000</b>
<b>50 Capital Expenses:</b>				
09-002 Interest Expense	68,300	227,812	-	-
50-005 Master Plan & Impact Fee Study	5,221	17,144	-	-
09-001 Pipe Oversizing	-	-	105,000	65,000
16-001 Low Hills Expansion & Piping	-	-	10,000	10,000
15-002 Railroad Well & Piping	-	-	5,000	5,000
19-001 West Side PI Reservoir	-	-	50,000	-
20-001 Flight Park Reservoir and Pipeline	-	-	2,400,000	10,000
21-001 Vialetto Reservoir & Pumps	-	-	2,500,000	10,000
21-002 Brooks Res Expansion & PS	-	-	10,000	10,000
24-001 Cedar Hollow Well	-	-	600,000	200,000
24-002 Skye Reservoir	-	-	600,000	200,000
50-001 Reserves	-	-	-	435,000
<b>TOTAL FUND EXPENSES</b>	<b>73,521</b>	<b>244,956</b>	<b>6,280,000</b>	<b>945,000</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>448,545</b>	<b>445,562</b>	<b>-</b>	<b>-</b>

CAPITAL PROJECTS/IMPACT FEES





# STORM DRAIN IMPACT FEES

## IMPACT FEE INFORMATION

FUND 77	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>37 Capital Revenues:</b>				
10 Interest Earnings	-	-	5,000	5,000
50 Drainage Impact Fees	130,759	273,090	350,000	350,000
55 Contributions from Developers/Bonds	-	-	20,000	20,000
Reappropriation Fund Balance	-	-	150,000	200,000
<b>TOTAL FUND REVENUES</b>	<b>130,759</b>	<b>273,090</b>	<b>525,000</b>	<b>575,000</b>
<b>50 Capital Expenditures:</b>				
09-001 Interest Expense	6,524	2,114	-	-
10-001 Mainline Upsizing	-	-	55,000	55,000
16-002 West Side Drains	-	-	10,000	10,000
15-001 Traverse Mountain Drains	-	-	10,000	10,000
22-001 Dry Creek 600 E Culvert	-	-	450,000	150,000
26-001 Skye Development Drains	-	-	-	350,000
50-001 Reserves	-	-	-	-
<b>TOTAL FUND EXPENSES</b>	<b>6,524</b>	<b>2,114</b>	<b>525,000</b>	<b>575,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>124,235</b>	<b>270,976</b>	<b>-</b>	<b>-</b>



The background of the entire page is a repeating pattern of stylized, white line-art icons on a solid purple background. The icons represent an industrial or coastal scene, featuring oil derricks, offshore platforms, and buildings with gabled roofs. The pattern is uniform and covers the entire area.

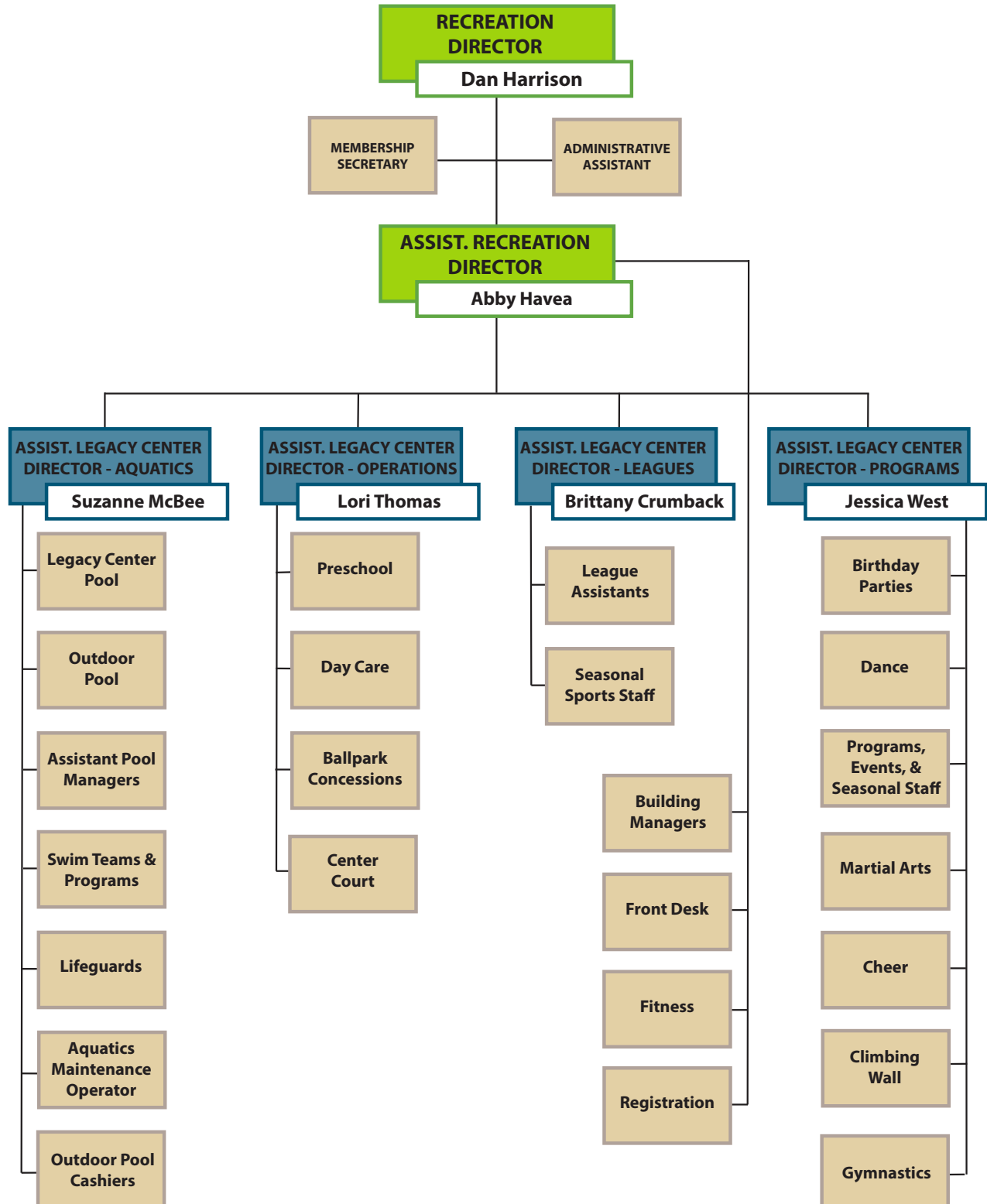
# SPECIAL REVENUE FUNDS



# RECREATION SPECIAL REVENUE FUNDS

## DIVISION DESCRIPTION

As part of the Leisure Services Department, the Recreation Division, which manages the Legacy Center (the City's recreation center) and the outdoor pool, is funded by a special revenue fund. Special Revenue Fund 21 funds the Legacy Center and outdoor pool. Specific budget and fee information for the fund is included in this section. In years past, the outdoor pool had it's own special revenue fund. Historic data has been included in this document.



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Recreation/Legacy Ctr. Director	1.00	1.00	1.00	1.00	1.00
Recreation/Legacy Ctr. Assistant Director	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Aquatics	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Operations	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Programs	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Leagues	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Assistant Aquatics Manager	1.00	1.00	1.00	1.00	1.00
Aquatics Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Registration & Front Desk Manager	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Membership Secretary	0.63	0.76	0.79	0.75	0.77
Administrative Assistant	-	-	-	-	-
Communications & Social Media Coordinator	-	-	-	0.20	0.56
Fitness Director	0.39	0.40	0.42	0.42	0.41
Fitness Instructor	2.00	1.94	1.98	2.09	2.02
Kids Fitness Instructor Assistant	0.22	0.23	0.21	0.15	0.19
Slim to Win	-	-	-	-	-
LC Pool Maintenance	0.77	0.87	0.93	0.85	0.88
LC Assistant Pool Manager	2.52	3.04	3.09	3.13	3.07
LC Lifeguard Head	3.40	2.70	2.97	3.38	3.28
LC Lifeguard	13.40	13.02	15.28	14.41	14.00
LC Lifeguard Instructor	0.50	0.50	0.60	0.69	0.67
USA Head Swim Coach	0.67	0.69	0.66	0.69	0.68
USA Swim Coach	1.59	1.56	1.29	1.50	1.47
Head Swim Coach	0.16	0.19	0.13	0.12	0.12
Swim Coach	0.47	0.41	0.25	0.29	0.30
WSI Coordinator	-	0.02	-	-	-
WSI (Swim Lesson Instructor)	1.91	1.61	2.04	2.89	2.75
Private Swim Lesson Instructor	0.24	0.19	0.27	0.16	0.20
Building Manager	1.38	1.37	1.31	1.31	1.32
Center Court Manager	1.21	0.95	1.12	1.03	1.04
Center Court Personnel	2.79	3.17	2.85	2.80	2.85
Outdoor Concession Manager	0.03	-	-	0.32	0.38
Outdoor Concession Site Supvr.	0.06	-	-	0.22	0.27
Outdoor Concessions	0.07	-	-	0.28	0.40
Front Desk Head Manager	0.59	0.91	0.89	0.85	0.88
Front Desk Manager	3.48	3.40	3.35	3.21	3.27
Front Desk Staff	4.71	4.86	4.77	4.92	4.86

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
Preschool Head	0.30	0.32	0.34	0.34	0.34
Preschool Assistant	0.82	1.17	1.28	1.32	1.28
Day Care Manager	0.71	0.72	0.92	0.95	0.93
Day Care Staff	1.73	2.42	2.24	2.12	2.17
Program Coordinator	0.76	0.68	0.68	0.75	0.71
Head Cheer	0.11	0.07	0.02	0.12	0.10
Cheer Instructor	0.05	0.11	0.16	0.13	0.14
Head Dance	0.21	0.23	0.23	0.18	0.20
Dance Instructor	0.44	0.51	0.51	0.61	0.57
Other Instructors	0.09	0.09	0.05	0.10	0.08
Registration Staff	2.50	2.51	2.75	2.46	2.50
Rock Wall Attendant	0.42	0.48	0.48	0.44	0.46
Itty Bitty	0.73	0.71	0.80	0.74	0.77
League Supervisor	1.95	2.96	2.93	2.75	2.84
Official	7.42	6.91	6.65	6.43	6.58
Scorekeeper	1.53	1.34	1.13	0.93	1.05
Site Supervisor	0.16	0.16	0.16	0.21	0.19
Sports Instructor	-	-	-	-	-
Gymnastic Head Instructor	1.44	1.71	1.46	1.44	1.47
Gymnastic Instructor	4.73	4.58	5.10	5.11	5.08
Gymnastic Instructor Aid	-	0.06	-	-	-
Private Gymnastic Instructor	0.02	0.02	0.01	0.01	0.01
Equipment Personnel Gymnastic	2.45	2.50	2.59	2.25	2.38
Gymnastic Trade Supervisor	-	-	-	-	-
Gymnastic Trade Head Supervisor	-	-	-	-	-
OD Pool Maintenance	0.47	0.67	0.70	0.86	0.82
OD Pool Manager	0.99	1.53	1.13	1.01	1.08
OD Pool Cashier	1.38	1.78	1.88	2.19	2.10
OD Lifeguard	4.09	5.00	3.65	4.40	4.25
Ice Rink	-	-	1.17	1.28	-
Skating Instructor	-	-	0.11	0.20	-
<b>TOTAL FTE</b>	<b>91.69</b>	<b>95.03</b>	<b>97.33</b>	<b>98.95</b>	<b>97.74</b>

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Ensure that Lehi City residents and non-residents are taking advantage of the recreation programs Lehi City offers. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Legacy Center Admittance	✗	348,521	360,230	367,000	362,382	365,000
Total Pass Holders	✗	19,201	17,285	17,500	16,156	16,500
Total Memberships	✗	6,311	5,879	6,000	5,606	5,800
Lehi Resident Pass Holder Percent	✗	68%	76%	80%	79%	80%

# RECREATION FUND

## BUDGET INFORMATION

FUND 21	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>36 Miscellaneous Revenues:</b>				
10 Interest Earnings	25,323	30,040	1,000	1,000
<b>37 Operating Revenues:</b>				
10 Legacy Center Pass Sales	1,747,330	1,681,929	1,750,000	1,800,000
15 Charges for Services	1,473,536	1,564,463	1,480,000	1,565,000
16 Merchandise Sales	31,775	38,208	30,000	40,000
45 Offsite Concession Sales	2,783	8,348	60,000	35,000
50 Center Court Receipts	212,216	235,144	200,000	230,000
70 Swim Program Revenue	404,798	470,832	350,000	430,000
75 Outdoor Pool	186,495	186,495	207,068	207,068
75 Ice Rink	248,796	248,796	275,000	-
75 Curtis Center	-	-	-	92,529
<b>38 Contributions &amp; Transfers:</b>				
10 Contribution from General Fund	1,931,723	2,082,226	2,338,434	2,338,434
Contribution from Fund Balance	-	-	359,435	523,215
<b>TOTAL FUND REVENUES</b>	<b>6,264,775</b>	<b>6,546,481</b>	<b>7,050,937</b>	<b>7,262,246</b>
<b>40 Operating Expenses:</b>				
10 Salaries & Wages	3,187,902	3,420,135	3,434,958	3,560,572
11 Overtime	1,446	959	1,000	1,500
13 Employee Benefits	591,240	648,073	706,900	730,427
14 Uniforms	4,304	4,043	5,000	5,000
18 Fleet Fund Charges	2,004	2,004	2,000	2,000
180100 Fuel	-	125	2,500	2,500
19 IT Fund Charges	67,908	67,608	67,608	67,608
20 Risk Management Fund Charges	65,004	65,004	65,000	65,000
21 Books, Subscriptions, & Memberships	5,037	4,930	5,500	5,500
22 Recreation Public Notices	1,211	2,311	5,000	5,000
23 Travel & Training	15,892	20,179	18,500	18,500
24 Office Supplies	23,487	22,526	24,515	24,515
26 Buildings & Grounds O & M	92,717	150,381	92,000	100,000
27 Utilities	220,842	83,503	140,000	140,000
290101 Offsite Concession Expenses	2,227	3,389	64,000	64,000
290102 Center Court Expenses	175,028	187,634	181,000	186,430
30 Electricity 0 Lehi City Power	207,620	229,045	230,000	230,000
31 Professional & Technical	149,872	181,470	153,000	175,000
32 Program Expenditures	140,441	151,320	156,000	160,680
320100 Gymnastics	61,525	63,430	76,000	76,000
320200 Dance	12,713	14,132	13,900	14,317
320300 Itty Bitty Ball	6,938	7,787	10,000	10,000

## BUDGET INFORMATION (CONT.)

FUND 21 (CONT.)	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
320400 Birthday Parties	10,225	12,301	9,500	9,500
320500 Facilities Stations	14,548	13,405	19,400	19,400
33 Pool Operation & Maintenance	196,100	142,554	148,900	153,367
330500 Miscellaneous	10,254	10,527	23,000	23,000
34 Swimming Program	110,024	88,025	103,800	110,314
36 Tennis	1,742	4,132	6,000	6,000
37 Golf	7,162	7,411	7,800	7,800
40 Adult Softball League	-	3,587	4,000	4,000
42 Soccer Program Expense	21,600	19,016	26,000	26,000
43 Volleyball Expense	7,415	6,983	10,200	10,200
44 Baseball Expense	49,054	33,171	66,000	66,000
45 Girls Softball	18,011	12,772	22,000	22,000
46 Basketball Expense	143,165	144,980	150,000	150,000
47 Flag Football Expense	6,181	7,761	9,600	9,600
49 Wrestling Program Expense	2,313	3,195	3,000	3,000
60 Debt Service	-	-	-	-
91 Contribution to Outdoor Pool	-	-	-	-
<b>41 Capital Expenditures:</b>				
54 Capital Outlay	74,627	221,989	142,000	430,000
57 Pool Capital Outlay	386,821	86,525	58,000	46,000
<b>45 Outdoor Pool:</b>				
33 Operations & Maintenance	239,405	239,404	151,709	156,260
54 Capital Outlay	34,170	34,170	-	-
<b>Curtis Center</b>				
Salaries & Wages	-	-	47,401	48,780
Employee Benefits	-	-	24,753	25,474
Curtis Center Operation & Maintenance	-	-	286,587	291,002
<b>Ice Rink</b>				
Salaries & Wages	-	-	-	-
Program Expenditures	-	-	-	-
Ice Rink Operation & Maintenance	-	343,824	275,000	-
<b>TOTAL FUND EXPENDITURES</b>	<b>6,368,175</b>	<b>6,765,720</b>	<b>7,049,031</b>	<b>7,262,246</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>(103,400)</b>	<b>(219,239)</b>	<b>1,906</b>	<b>-</b>

\*Outdoor pool has moved from its own fund to the Recreation fund as of FY 2024.

## FEES

FUND 21	ADOPTED FY 2023		ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026	
<b>Rentals:</b>								
Field Rental / day	150		165		175		175	
+ deposit	125		125		125		125	
Field rental / hour / field (Youth)	30		33		35		35	
+ deposit / HOUR / field	25		25		25		25	
Field rental / hour / field (Adults)	-		-		-		-	
+ deposit / HOUR / field	-		-		-		-	
Field rental / 4 hours / field	99		99		Discontinued		Discontinued	
+ deposit / 4 hours / field	83		83		Discontinued		Discontinued	
Additional field prep / diamond	50		50		53		53	
+ on Saturdays & Holidays	66		66		70		70	
Field lighting / hour / field	28		28		30		30	
Field Lighting / hour / field (Vet's Only - Football)	-		-		-		-	
<b>Memberships:</b>	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
<b>Monthly Pass:</b>								
Family/Group	54	49	85	52	87	53	88	54
Additional person	4	3	5	4	6	4	6	3.50
Adult couple (18-59)	44	39	69	42	71	43	72	44
Adult individual (18-59)	30	27	47	28	48	29	49	29
Youth individual (12-17)	17	15	27	16	27	17	28	17
Child individual	14	12	21	13	22	13	22	13
Toddler (3 & under)	Free	Free	Free	Free	Free	Free	Free	Free
Senior couple (60+)	30	27	47	28	48	29	49	29
Senior individual (60+)	17	15	27	16	27	17	28	17
<b>Annual Pass:</b>								
Family/Group	545	495	860	520	875	530	885	535
Additional person	33	31	56	34	57	34	57	34
Adult couple (18-59)	440	400	695	420	710	430	720	435
Adult individual (18-59)	305	280	480	290	495	300	495	300
Youth individual (12-17)	170	155	265	160	270	165	280	170
Child individual (4-11)	135	125	215	130	225	135	225	135
Senior couple (60+)	305	280	480	290	495	300	495	300
Senior individual (60+)	170	155	265	160	270	165	280	170
<b>Summer Pass:</b>								
Family/Group	-	-	310	188	320	194	325	197
<b>Daily Pass:</b>								
Adult full facility (ages 18-59)	6.00		6.00		6.00		6.00	
Youth full facility (ages 12-17)	6.00		6.00		6.00		6.00	
Child full facility (ages 4-11)	5.00		5.00		5.00		5.00	



## FEES CONT.

FUND 21	ADOPTED FY 2023		ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026	
Daily Pass (cont.):								
Senior Full Facility (ages 60+)	5.00		5.00		5.00		5.00	
Group Rate Discounts								
10-29 People (discount / person)	0.50		0.50		0.50		0.50	
30-49 People (discount / person)	1.00		1.00		1.00		1.00	
50 or more (discount / person)	1.50		1.50		1.50		1.50	
Gym	3.50		3.50		3.50		3.50	
Weight & cardio	3.50		3.50		3.50		3.50	
Aerobics class	4.50		4.50		4.50		4.50	
Water aerobics	4.50		4.50		4.50		4.50	
Cycling class	4.50		4.50		4.50		4.50	
Track	1.25		1.25		1.25		1.25	
Climbing Wall	8.00		8.00		8.00		8.00	
Day care, first child / hour	2.50		2.50		2.50		3.00	
+ / additional child / hour	1.50		1.50		1.50		1.50	
<b>Punch Card:</b>								
Day care	36.00		36.00		36.00		36.00	
Programs:	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
<b>Team Sports:</b>								
Women's Volleyball	335	280	600	400	615	410	615	410
Coed Volleyball	335	280	600	400	615	410	615	410
Men's Softball	-	-	500	750	765	510	780	520
Men's Basketball	940	785	1240	825	1270	845	1285	855
Pickleball Tournament (per team)	-	-	42	35	42	35	43	36
<b>Youth Sports:</b>								
Wrestling	56	47	68	50	69	51	70	52
(if member)	50	42	61	50	62	46	63	47
Girls Volleyball	72	53	84	56	86	57	87	58
(if member)	65	48	76	50	77	51	78	52
Volleyball Camp	62	46	74	49	75	50	75	50
Flag Football (K-6th)	68	68	72	53	73	54	74	55
(if member)	61	45	65	48	66	49	67	50
Flag Football (7th-10th)	82	61	86	64	88	65	89	66
(if member)	74	55	77	58	79	59	80	59
Flag Football (9th-10th Teams)	810	600	845	625	880	650	890	660
Indoor Soccer	54	40	63	42	65	43	65	43
(if member)	49	36	57	38	59	39	59	39
Outdoor Soccer (K-6th)	69	40	63	42	58	43	58	43
(If member)	62	36	57	38	52	39	52	39

## FEES CONT.

FUND 21	ADOPTED FY 2023		ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026	
	Non- resident	Resident	Non- resident	Resident	Non- resident	Resident	Non- resident	Resident
Outdoor Soccer (7th-9th)	72	53	73	54	74	55	76	56
(if member)	48	46	66	49	67	50	68	50
Track & Field	85	63	99	66	101	67	102	68
Cross Country	-	-	69	46	71	47	71	47
7 yrs & under Golf	49	41	63	42	69	46	69	46
<b>Youth Sports (cont.):</b>								
8 yrs & up Golf	84	70	110	73	113	75	114	76
Intermediate Golf	115	96	146	97	149	99	152	101
Women's Golf	-	-	-	-	120	80	122	81
Tennis Lessons	80	59	84	62	85	63	86	64
(if member)	72	53	76	56	77	57	77	58
Tennis League	-	-	-	-	135	100	136	101
Kids Sports Camp	62	52	83	55	84	56	86	57
(if member)	56	47	75	50	76	50	77	51
Basketball Camp - 3 Day (Skyridge) K-2nd	65	65	65	65	72	72	73	73
Basketball Camp - 3 Day (Skyridge) 3rd-4th	-	-	65	65	72	72	73	73
Basketball Camp - 3 Day (Skyridge) 5th-8th	80	80	65	95	98	98	99	99
Basketball Camp - 3 Day (Skyridge) 9th-12th	80	80	95	95	98	98	99	99
Basketball Camp - 4 Day (LC) 1st-2nd	80	80	95	80	72	72	73	73
Basketball Camp - 4 Day (LC) 3rd-5th	80	80	80	80	98	98	99	99
Basketball Camp - 4 Day (LC) 6th-9th	80	80	80	80	98	98	99	99
Basketball Camp - Girls - 3 Day (Skyridge) K-2nd	52	52	50	50	51	51	52	52
Basketball Camp - Girls - 3 Day (Skyridge) 3rd-12th	78	78	75	75	77	77	78	78
Jr. Jazz Basketball (K - 4th grade)	65	48	69	51	70	52	72	53
(if member)	59	43	62	46	63	47	65	48
Jr. Jazz Basketball (5th - 6th grade)	84	62	88	65	89	66	90	67
(if member)	76	56	79	59	80	59	81	60
Jr. Jazz Basketball (7th - 8th grade)	101	75	105	78	108	80	109	81
(if member)	91	68	95	70	97	72	98	73
Jr. Jazz Basketball (9th - 12th grade) - teams only	800	665	1053	780	1080	800	1095	810
Baseball (3rd - 8th grade)	141	94	150	100	153	102	155	103
(if member)	122	82	135	90	138	92	140	93
Baseball (2nd grade)	78	58	82	61	88	65	89	66
(if member)	70	52	74	55	79	59	80	59

## FEES CONT.

FUND 21	ADOPTED FY 2023		ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026	
	Non- resident	Resident	Non- resident	Resident	Non- resident	Resident	Non- resident	Resident
Baseball (t-ball & coach pitch)	62	46	65	48	70	52	72	53
(if member)	56	41	59	43	63	47	65	48
Softball (3rd - 11th grade)	136	91	150	100	153	102	155	103
(if member)	122	82	135	90	138	92	140	93
<b>Swimming:</b>								
Summer swimming lessons	56	37	60	40	62	41	62	41
(if member)	53	35	54	36	56	37	56	37
School year swimming lessons	59	39	60	40	62	41	62	41
(if member)	53	35	54	36	56	37	56	37
Summer rec swim team	179	119	183	122	186	124	188	125
Summer rec swim camp	30	20	33	22	35	23	35	23
Cheer Camp 6-15 years old	-	-	-	-	-	-	82	61
<b>Dance Camp:</b>								
5-6 year olds	49	41	59	44	61	45	61	45
7-14 year olds	76	76	80	80	82	82	83	83
<b>Dance:</b>								
Enrollment Fee	30	30	32	32	35	35	36	36
40 minutes	46	38	49	41	50	42	50	42
50 minutes	49	41	53	44	54	45	54	45
Summer Dance - 40 minutes	-	-	92	68	95	70	96	71
Summer Dance - 50 minutes	-	-	108	80	111	82	112	83
<b>Sessions:</b>								
Babysitter Certification	89	66	105	70	107	71	108	72
CPR & First Aid	77	64	90	67	93	69	95	70
Hunter Safety	12	8	12	8	12	8	12	8
Rock Climbing Camp	-	-	-	-	-	-	27	20
Itty Bitty Baseball	49	41	52	43	53	44	53	44
(if member)	44	37	47	39	48	40	48	40
Itty Bitty Soccer	49	41	52	43	53	44	53	44
(if member)	44	37	47	39	48	40	48	40
Itty Bitty Basketball	49	41	52	43	53	44	53	44
(if member)	44	37	47	39	48	40	48	40
Itty Bitty Football	49	41	52	43	53	44	53	44
(if member)	44	37	47	39	48	40	48	40
Itty Bitty Ball	49	41	52	43	53	44	53	44
(if member)	44	37	47	39	48	40	48	40
Parenting with love & logic	44	37	48	40	49	41	50	42
Sign language	59	49	69	51	70	52	72	53
Women on weights - members only	175	145	180	150	185	155	185	155

## FEES CONT.

FUND 21	ADOPTED FY 2023		ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026	
	Non- resident	Resident	Non- resident	Resident	Non- resident	Resident	Non- resident	Resident
Summer youth camp	62	52	83	55	84	56	86	57
Princess & Superhero Party	17	14	19	14	20	15	20	15
Princess Camp	-	-	-	-	-	-	27	20
Super Hero Camp	-	-	-	-	-	-	27	20
Bunko Night	16	14	18	15	18	15	18	15
Safety on Wheels Fair	17	14	18	15	18	15	18	15
Adult Art Class	-	-	34	28	35	29	39	29
RAD Women	40	40	42	42	44	44	44	44
<b>Session (cont.):</b>								
Science Class	120	120	120	89	123	91	134	99
Science Camp	85	85	169	125	173	128	176	130
Robotics Camp	10	10	161	134	164	137	Discontinued	
Late Night @ LC Teen Camp	20	15	30	25	31	26	31	26
Social Date Dance Night	10	10	11	11	13	11	14	12
Kids Hiking Club	19	16	20	17	20	17	20	17
Fishing Club	36	36	46	38	47	39	47	39
Skateboarding Camp	-	-	-	-	120	120	122	122
Computer Game Programming Classes	178	148	186	155	191	159	Discontinued	
Lego Engineering Camp - 3 Hours	195	195	266	197	274	203	277	205
Lego Engineering Camp - 1 1/2 Hours	108	108	149	110	169	125	170	126
Lego Engineering Class	97	97	132	98	135	100	138	102
Magic Camp	233	233	236	236	243	243	246	246
Pop Up Magic Workshop	-	-	-	-	84	70	84	70
Youth Art Class	45	45	63	47	104	70	105	70
Youth Entrepreneur Fair	11	11	17	11	17	11	30	20
Sewing Camp	44	44	71	47	104	70	105	70
<b>Gymnastics - Fall</b>								
45 minutes 1 day per week	53	39	63	42	65	43	65	43
1 hour 1 day per week	58	43	69	46	71	47	71	47
1 hour 1 day per week - Ninja	66	49	68	50	69	51	70	52
1 1/4 hours 2 days per week (pre-team)	90	82	102	85	104	87	106	88
1 1/2 hours 1 days per week	66	55	70	58	72	60	72	60
1 1/2 hours 2 day per week	115	96	153	102	125	104	127	106
1 1/2 hours 2 days per week (ProTeam)	106	96	119	99	122	102	124	103
2 hours 1 day per week	-	-	83	69	84	70	85	71
2 hours 2 days per week - Beg. Team	-	-	-	-	-	-	146	108
2 hours 3 days per week	152	145	176	147	182	151	184	153
3 hours 2 days per week	161	153	186	155	181	151	184	153

## FEES CONT.

FUND 21	ADOPTED FY 2023		ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026	
	Non- resident	Resident	Non- resident	Resident	Non- resident	Resident	Non- resident	Resident
3 hours 3 days per week	205	195	236	197	242	202	246	205
5 hours per week	-	-	160	133	163	136	166	138
8 hours per week	-	-	209	174	214	178	217	181
Ninja Camp	-	-	83	69	89	74	90	75
<b>Cheer:</b>								
Enrollment Fee	15	15	16	16	16	16	25	25
30 minutes (Fall)	44	37	48	40	49	41	49	41
50 minutes (Fall)	49	41	53	44	54	45	54	45
<b>Cheer (Summer)</b>								
30 minutes	78	65	82	68	84	70	85	71
50 minutes	91	76	96	80	98	82	112	83
<b>Preschool:</b>								
2 days / week	96	80	113	84	116	86	117	87
3 days / week	119	99	140	125	144	107	146	108
Summer preschool	188	157	223	165	230	170	232	172
Hap Ki-Do	74	62	89	80	92	82	112	83
<b>Other Programs:</b>								
Concealed Weapons	51	51	54	54	55	55	56	56
Personal & Home Safety Class	-	-	34	25	34	26	Discontinued	
Adaptive Volleyball	35	35	36	36	37	37	37	37
Adaptive Basketball	35	35	36	36	37	37	37	37
Adaptive Bowling	35	35	40	40	50	50	51	51
Round-Up 3-on-3 Basketball Tournament	20	20	20	20	20	20	20	20
Round-Up Horseshoe Tournament	15	15	15	15	15	15	Free	15
Round-Up Doubles Pickleball Tournament	20	20	20	20	20	20	20	20
Round-Up Tennis Tournament	20	20	20	20	20	20	20	20
Private Swim Lessons	26	26	41	27	42	28	42	28
Semi-Private Swim Lessons	16	16	24	16	26	17	26	17
Private Gymnastics Lessons	27	27	41	27	42	28	42	28
Semi-Private Gymnastics Lessons	16	16	24	16	26	17	26	17
Ski & Snowboarding School (in conjunction w/ American Fork City)	360	300	480	320	525	350	565	375
Adaptive Swim Team	59	44	55	44	54	45	55	46
USA Swim Team - Stingrays	-	-	-	-	41	30	47	38
USA Swim Team - Dolphins	105	78	107	79	109	81	112	83
USA Swim Team - Sharks	108	80	109	81	112	81	120	90
USA Swim Team - Junior Prep	119	88	120	89	123	91	140	106
USA Swim Team - Juniors	127	94	128	95	132	98	140	106

## FEES CONT.

FUND 21	ADOPTED FY 2023		ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026	
	Non- resident	Resident	Non- resident	Resident	Non- resident	Resident	Non- resident	Resident
USA Swim Team - Senior (Mar-Aug)	147	109	149	110	153	113	165	125
WSI	175	175	185	185	190	190	215	215
Junior WSI	-	-	-	-	-	-	100	100
Lifeguard class	200	200	205	205	210	210	215	215
Junior Lifeguard class	-	-	-	-	-	-	100	100
Masters Swimming M/W/F	42	35	49	36	50	37	50	37
Masters Swimming T/Th	-	-	-	-	49	36	34	25
<b>Facility Services:</b>								
Body fat testing	14	14	21	14	21	14	21	14
Personal Trainer	Per trainer		Per trainer		Per trainer		Per trainer	
Birthday Party Packages								
Package 1 - Room	85		90		90		95	
Package 2 - Rottom & Rock Wall	100		105		110		110	
Package 3 - Room & Swim	110		115		120		120	
Package 4 - Room, Swim, & Rock Wall	140		145		150		150	
Kid Fit - 1st Child	2.50		2.50		2.50		2.50	
Kid Fit - Each Additional Child	1.50		1.50		1.50		1.50	
<b>Facility Rentals:</b>								
Pool rental (2 hour rental)	400		400		400		400	
Pool rental - Alpine School Dist. meet	500		500		500		500	
Lap Lanes - Short Course - (Alpine S.D.)	13		13		13		13	
Lap Lanes - Long Course (Alpine S.D.)	15		15		15		15	
Lap Lanes - Short Course	15		15		15		15	
Lap Lanes - Long Course	15		15		15		15	
Full gymnasium / hour	60		60		60		60	
each additional after 3 hours	30		30		30		30	
all day	265		265		265		265	
Half gymnasium	45		45		45		45	
each additional after 3 hours	25		25		25		25	
all day	190		190		190		190	
Full multi-purpose room	60		60		60		60	
each additional after 3 hours	30		30		30		30	
all day	265		265		265		265	
Half multi-purpose room	45		45		45		45	
each additional after 3 hours	25		25		25		25	
all day	190		190		190		190	
Small conference room	45		45		45		45	
each additional after 3 hours	25		25		25		25	
all day	190		190		190		190	



## FEES CONT.

FUND 21	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Climbing wall/ hour	45	45	45	45

## OUTDOOR POOL FEES

### FEES

FUND 21	ADOPTED FY 2023		ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026	
<b>Season Pass:</b>	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
Family (up to 6 people)	193	168	193	168	310	188	320	194
+ each additional family member	30	30	30	30	56	34	57	34
If Legacy Center Annual pass holder	135	118	135	118	217	132	224	136
Individual	110	84	110	84	153	93	158	96
Pool Rental	425		425		450		450	
<b>Daily Admission:</b>								
Ages 2 and under	Free		Free		Free		Free	
Ages 3 - 11	5		5		5		5	
Ages 12 - 59	6		6		6		6	
Seniors (60+)	2		2		5		5	
Lap Swimming	4.00		4.00		4.50		4.50	
Water aerobics	4.00		4.00		4.50		4.50	
<b>Group Rate Discounts:</b>								
5 - 9 people (discount / person)	0.50		0.50		0.50		0.50	
10 or more (discount / person)	1		1		1		1	
50 or more (discount / person)	1.50		1.50		1.50		1.50	
Monday family night (up to 8 ppl)	25		25		25		25	

The background of the entire image is a solid blue color. Overlaid on this background is a repeating pattern of white line art. The pattern consists of stylized oil rigs (jackups) and industrial buildings, arranged in a grid-like fashion across the entire surface.

# ENTERPRISE FUNDS

# WATER

---

## DEPARTMENT MISSION

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

---

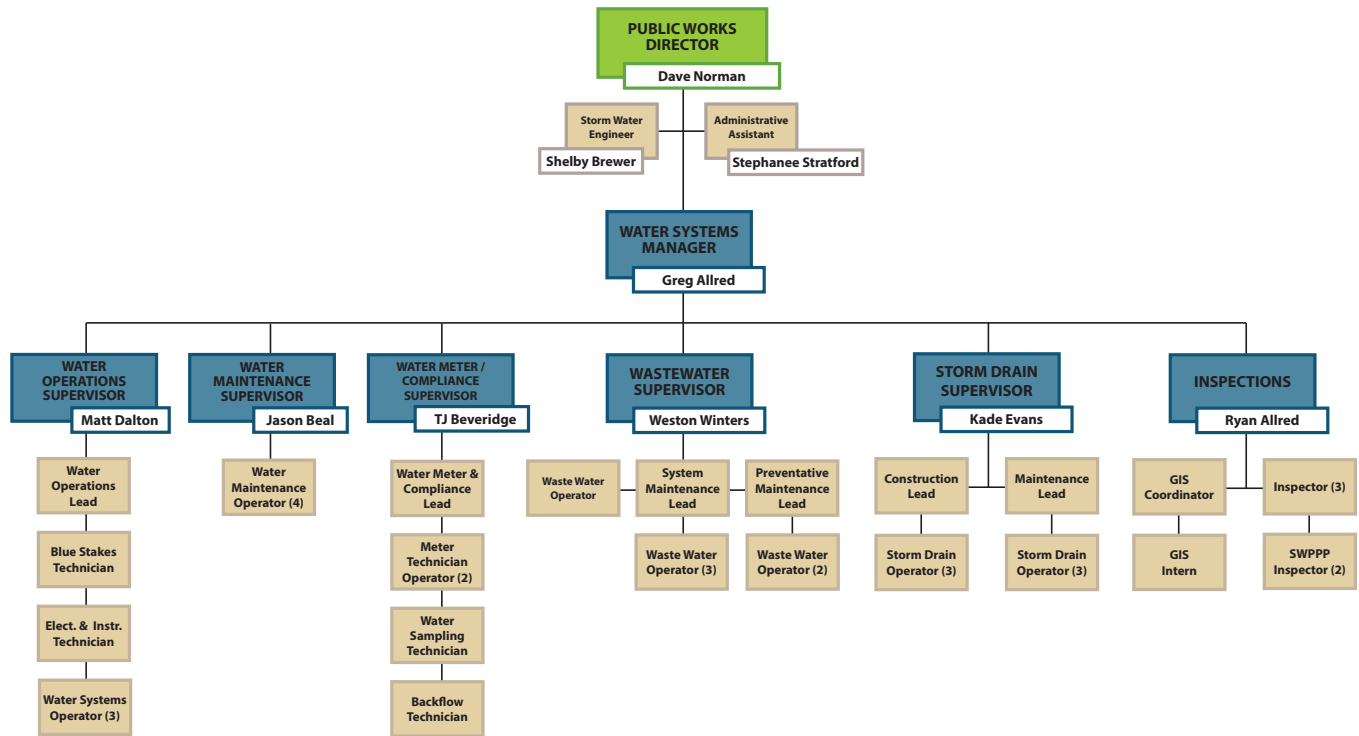


Utilize technology-based tools to create a resilient and efficient Public Works system.

---

## DEPARTMENT DESCRIPTION

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



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Storm Drain (57)	11.00	12.00	12.00	12.00	12.00
Culinary Water (51)	16.00	19.00	20.00	20.00	20.00
Pressurized Irrigation (55)	5.00	4.00	5.00	5.00	5.00
Waste Water (52)	8.00	8.00	9.00	9.00	9.00
<b>TOTAL FTE</b>	<b>40.00</b>	<b>43.00</b>	<b>46.00</b>	<b>46.00</b>	<b>46.00</b>

Detailed staffing information is found under each division description.

# STORM DRAIN

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Storm Drain (57)</b>					
<b>Full-time:</b>					
Storm Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Lead	2.00	2.00	2.00	2.00	2.00
Storm Water Systems Operator IV	2.00	1.00	1.00	1.00	1.00
Storm Water Systems Operator III	1.00	-	-	-	-
Storm Water Systems Operator II	2.00	3.00	1.00	1.00	1.00
Storm Water Systems Operator I	-	2.00	4.00	4.00	4.00
Storm Water Systems S.W.P.P. Inspector	2.00	2.00	2.00	2.00	2.00
Storm Water Management Engineer	1.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

## PERFORMANCE MEASURES

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

**ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Storm Drains Cleaned (%)	✗	37%	40%	50%	21%	25%
SWPP Permits Issued* (NOI's)	✓	*	92	*	55	*
Active SWPP Permits*	✓	253	139	*	227	*
Streets Swept (Annually)	✗	25%	55%	55%	30%	40%

\*These performance measures have been removed since employees do not have control over the number of permits applied for and issued. The measure is being kept for record-keeping purposes.

## BUDGET INFORMATION

FUND 57	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>30 Operating Revenues:</b>				
10 Interest Income	168,439	314,359	4,000	4,000
25 Contributed capital	1,008,500	1,354,441	-	-
31 Drainage Service Charges	2,839,259	3,111,023	3,011,672	3,374,050
<b>36 Miscellaneous Revenues:</b>				
00 Reappropriate Fund Balance	-	-	1,259,377	-
01 Miscellaneous Revenues	-	-	-	-
<b>TOTAL FUND REVENUES</b>	<b>4,016,198</b>	<b>4,779,823</b>	<b>4,275,049</b>	<b>3,378,050</b>
<b>40 Operating Expenses:</b>				
10 Salaries & Wages	602,922	654,537	764,947	794,301
11 Overtime	29,931	25,696	30,000	30,000
13 Employee Benefits	213,790	381,517	423,679	485,220
14 Uniforms	5,116	4,244	7,800	7,800
21 Books, Subscriptions, & Memberships	2,261	436	3,500	6,500
23 Travel & Training	11,140	5,761	25,000	25,000
24 Office Supplies	255	279	800	800
25 Fleet Fund Charges	170,004	138,996	144,581	144,581
25 100 Fuel	-	38,364	31,000	31,000
26 Buildings & Grounds	15,664	78,970	75,000	86,625
29 Risk Management Fund Charges	15,000	45,000	45,000	49,500
31 Professional & Technical	49,220	54,600	60,000	60,000
32 IT Fund Charges	27,900	39,996	45,371	53,871
36 Bond Fees	1,650	1,650	2,750	2,750
42 Billing Expense	-	4,828	7,895	7,895
44 Bad Debt Expense	2,892	3,508	7,000	7,000
45 Supplies	11,383	10,682	10,000	10,000
48 System Maintenance	33,383	31,174	70,000	70,000
60 Debt Service	20,611	14,216	214,216	214,216
49 Detention Basin Maintenance	25,701	-	42,000	42,000
50-001 Reserves	-	-	-	-
55-110 Remedial Drainage	-	-	233,990	233,991
70 Allocation to General Fund	65,520	65,520	65,520	125,000
55 Capital Outlay	-	-	1,650,000	575,000
96 Depreciation	2,148,856	2,203,537	-	-
<b>50 Capital Expenses:</b>				
16-004 Pipe Rehabilitation	-	-	315,000	315,000
<b>TOTAL FUND EXPENSES</b>	<b>3,453,199</b>	<b>3,803,511</b>	<b>4,275,049</b>	<b>3,378,050</b>
<b>SURPLUS (DEFICIT)</b>	<b>562,999</b>	<b>976,312</b>	<b>-</b>	<b>-</b>



**PAYMENT IN LIEU INFORMATION**

<b>FUND 78</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>36 Capital Revenues:</b>				
10 Interest Earnings	15,407	33,610	-	-
30 Re-Appropriation of Fund Balance	-	-	100,000	570,000
50 Payment in Lieu of Detention	26,214	244,272	500,000	100,000
<b>TOTAL FUND REVENUES</b>	<b>41,621</b>	<b>277,882</b>	<b>600,000</b>	<b>670,000</b>
<b>50 Capital Expenditures:</b>				
09-003 Jordan Narrow Detention Basin	590	-	200,000	250,000
17-001 West Side Detention Facilities	-	51,170	50,000	20,000
21-001 Lambert Detention Basin	4,665	6,590	350,000	400,000
50-001 Contribution to Fund Balance	-	-	-	-
<b>TOTAL FUND EXPENSES</b>	<b>5,255</b>	<b>57,760</b>	<b>600,000</b>	<b>670,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>36,366</b>	<b>220,122</b>	<b>-</b>	<b>-</b>

**FEES**

<b>FUND 57</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
Impact fee / acre (.25 acre minimum)	1,391	1,391	1,391	1,391
<b>Service Charge:</b>				
Residential / month	5.25	5.50	5.75	6.00
Commercial / 1,000 sq. ft. of impervious surface	1.75	1.83	1.92	2.00

# CULINARY WATER

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Public Works Director*	1.00	1.00	1.00	1.00	1.00
Water Systems Manager	1.00	1.00	1.00	1.00	1.00
Water Sampling Technician	1.00	1.00	1.00	1.00	1.00
Water Maintenance Supervisor	1.00	1.00	1.00	1.00	2.00
Water Meter/Compliance Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	2.00	4.00	3.00	3.00	3.00
Water Systems Operator III	1.00	1.00	2.00	2.00	2.00
Water Systems Operator II	1.00	-	-	-	-
Water Systems Operator I	-	2.00	3.00	3.00	2.00
Water Meter Lead	-	-	1.00	1.00	1.00
Water Meter Technician	2.00	2.00	-	-	-
Public Works Inspection Supervisor*	1.00	1.00	-	-	-
Public Works Inspector*	2.00	2.00	3.00	3.00	3.00
GIS Coordinator*	1.00	1.00	1.00	1.00	1.00
Journey Electrician	-	-	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>16.00</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

\*Positions moved from Public Works Administration (Department 62) starting in FY 2022

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Provide excellent maintenance of the City's water system. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Service Connections per FTE*	✓	1,261	1,430	1,200	1,289	1,200
Total Culinary Connections	✓	22,700	22,961	*	24,494	*
Residential Culinary Connections	✓	21,976	22,379	*	23,748	*

\*This measure was determined using the count of 18 full time employees.

**BUDGET INFORMATION**

<b>FUND 51</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>30 Operating Revenues:</b>				
00 Miscellaneous	81,531	79,473	100,000	100,000
10 Interest Incomes	639,323	1,012,600	-	-
11 Water Service Charges	7,946,452	8,466,285	8,409,313	9,198,554
21 Water Hook Up Fees	303,872	389,915	650,000	650,000
40 CWP Water Revenues	3,018,272	7,340,279	1,000,000	6,835,000
36-40 Gain/Loss on Sale Fixed Assets	5,980	-	-	-
30 Contributions from Developers	1,545,875	1,341,254	-	-
35 As Built Drawing Fees	71,900	89,836	135,000	135,000
70 Bond Proceeds	-	-	11,500,000	11,500,000
<b>37 Capital Revenues:</b>				
30 Contributions from Developers	344,513	334,261	-	-
35 Reappropriation of Fund Balance	-	-	796,442	4,281,350
<b>TOTAL FUND REVENUES</b>	<b>13,957,718</b>	<b>19,053,903</b>	<b>22,590,755</b>	<b>32,699,904</b>
<b>40 Operating Expenses:</b>				
10 Salaries	1,306,515	1,438,934	1,531,474	1,604,218
11 Overtime	70,509	69,583	70,000	70,000
13 Employee Benefits	665,552	768,559	873,745	873,866
14 Uniforms	7,294	7,305	8,400	8,400
21 Books, Subscriptions, & Memberships	13,995	6,630	20,750	20,750
23 Travel & Training	28,278	19,343	33,500	33,500
24 Office Supplies	6,170	8,843	12,768	12,768
25 Fleet Fund Charges	260,004	255,576	266,743	439,593
25 100 Fuel	-	57,611	31,000	31,000
26 Buildings & Grounds O & M	202,367	211,308	150,000	173,250
27 Utilities	48,196	44,453	42,000	42,000
28 Supplies & Maintenance	8,214	10,586	83,000	83,000
38 Water Purchase	1,695,830	2,120,389	2,325,400	2,802,280
29 Risk Management Fund Charges	60,000	106,716	106,720	114,720
30 Electricity - Lehi City Power	474,401	538,827	600,000	600,000
31 Professional & Technical	172,975	151,778	210,000	210,000
32 IT Fund Charges	52,068	69,996	80,742	97,242
36 Bond Fees	1,000	1,750	6,500	6,500
42 Billing Expense	83,479	118,486	50,000	50,000
44 Bad Debt Expense	8,030	9,680	15,000	15,000
45 Special Department Supplies	2,860	1,443	12,000	12,000
49 Tools	7,740	28,951	35,000	35,000
48 System Maintenance	831,454	435,822	650,000	650,000
63 Debt Service	350,017	339,226	638,013	638,817
71 Allocation to General Fund	300,000	300,000	300,000	300,000

## BUDGET INFORMATION CONT.

FUND 51	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
76 CWP Water Purchase	3,018,272	7,340,279	1,000,000	6,835,000
47-000 Annual Meter Maintenance	38,917	127,165	48,000	51,000
47-100 Meter Replacement	-	159,009	250,000	250,000
<b>50 Capital Expenses:</b>				
18-001 - Spring Line Replace	-	-	300,000	300,000
18-003 - 600 E Tank Replace	-	-	-	-
19-001 Springs Rehabilitation	-	-	350,000	350,000
21-001 2300 W Pioneer Xing CWP Conn.	-	-	-	-
21-002 Public Works Facility Site Plan	-	-	11,500,000	11,500,000
21-003 Security Equipment	-	-	-	-
40-95 Depreciation & Amortization	2,594,671	2,697,582	-	-
22-001 Dry Creek Well Rehabilitation	-	-	200,000	200,000
24-001 SCADA Transition	-	-	250,000	250,000
600 East Well Relocation	-	-	540,000	540,000
SR 92 & Morning Vista Booster Stations	-	-	-	3,500,000
50-001 Reserves	-	-	-	-
<b>TOTAL FUND EXPENSES</b>	<b>12,308,808</b>	<b>17,445,830</b>	<b>22,590,755</b>	<b>32,699,904</b>
<b>FUND SURPLUS / (DEFICIT)</b>	<b>1,648,910</b>	<b>1,608,073</b>	<b>-</b>	<b>-</b>

## FEES

FUND 51	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
<b>Water Connection Fee:</b>				
3/4" meter	425.62	425.62	425.62	464.30
1" meter	514.67	514.67	514.67	553.35
1 1/2" meter	1,691.38	1,691.38	1,691.38	2,625.74
2" meter	1,906.68	1,906.68	2,713.39	2,901.92
3" meter	2,278.10	2,278.10	2,989.27	Discontinued
4" meter	3,785.21	3,785.21	6,865.63	5,121.39
6" meter	6,368.80	6,368.80	7,402.91	6,459.22
8" meter	9,455.76	9,455.76	8,584.94	7,466.17
<b>Water Impact Fee:</b>				
Residential / dwelling unit	1,194.07	1,194.07	1,194.07	1,194.07
Non-Residential:				
3/4" meter	1,194.07	1,194.07	1,194.07	1,194.07
1" meter	3,184.19	3,184.19	3,184.19	3,184.19
1 1/2" meter	3,980.23	3,980.23	3,980.23	3,980.23
2" meter	12,736.75	12,736.75	12,736.75	12,736.75
3" meter	27,861.64	27,861.64	27,861.64	27,861.64
4" meter	50,150.95	50,150.95	50,150.95	50,150.95

## FEES CONT.

FUND 51	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
6" meter	111,446.56	111,446.56	111,446.56	111,446.56
8" meter	191,051.25	191,051.25	191,051.25	191,051.25
<b>Water Service Charge:</b>				
Base rate / connection / month	18.29	18.84	18.84	18.84
per 1,000 gallons used (1-30,000 gallons)	1.23	1.26	1.26	1.26
per 1,000 gallons used (>30,000 gallons)	2.45	2.45	2.53	2.53
Commercial				
Base rate/connection/month	18.29	18.84	18.84	18.84
per 1,000 gallons used	1.23	1.26	1.26	1.26

## PRESSURIZED IRRIGATION

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Water Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	1.00	2.00	2.00	2.00
Water Systems Operator III	2.00	-	-	-	-
Water Systems Operator II	1.00	1.00	-	-	-
Water Systems Operator I	-	-	1.00	1.00	1.00
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>5.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## PERFORMANCE MEASURES

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

**ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Service Connections per FTE*	✓	2,993	2,641	2,600	3,125	2,600

\*This measure was determined using the count of six full-time employees.

## BUDGET INFORMATION

FUND 55	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>30 Operating Revenues:</b>				
00 Miscellaneous	36,480	176,345	35,000	35,000
10 Interest Income	95,400	191,775	1,500	1,500
21 Secondary Water Hook Up Fees	179,539	268,087	350,000	350,000
30 Contributions from Developers	2,507,480	2,615,324	-	-
31 Pressurized Irrigation Service Charges	4,696,406	5,038,821	5,450,148	6,372,470
36-40 Gain/Loss of Fixed Assets	41,449	-	-	-
36-70 Bond Proceeds	-	-	3,643,000	4,190,000
39-20 Transfer from Culinary Water	-	-	-	-
<b>37 Capital Revenues</b>				
35 Reappropriated Fund Balance	-	-	404,700	210,000
<b>TOTAL FUND REVENUES</b>	<b>7,556,754</b>	<b>8,290,352</b>	<b>9,884,348</b>	<b>11,158,970</b>
<b>40 Operating Expenses:</b>				
10 Salaries & Wages	293,535	273,355	345,473	454,925
11 Overtime	26,686	22,260	30,000	30,000
13 Employee Benefits	167,014	167,080	206,838	280,469
14 Uniforms	2,506	2,050	3,000	3,000
21 Books, Subscriptions, & Memberships	3,119	436	500	500
23 Travel & Training	6,086	5,377	7,000	7,000
24 Office Supplies	409	1,803	7,000	7,000
25 Fleet Fund Charges	24,996	24,996	52,512	52,512
25 100 Fuel	-	16,438	31,000	31,000
26 Buildings & Grounds O & M	28,060	80,915	75,000	86,625
27 Utilities	117	-	2,000	2,000
29 Risk Management Fund Charges	50,004	75,000	75,000	79,500
30 Electricity - Lehi City Power	281,944	285,728	400,000	400,000
31 Professional & Technical	32,356	39,711	40,000	40,000
32 IT Fund Charges	26,604	39,996	50,742	59,242
36 Bond Fees	37,770	2,250	3,000	3,000
42 Billing Expense	11,942	15,431	15,000	15,000
44 Bad Debt Expense	3,189	4,946	15,000	15,000
45 Supplies & Maintenance	6,795	5,102	16,000	16,000
100 PI Meters	-	-	3,643,000	1,690,000
46 Water Share Assessments	1,199,218	1,245,929	1,500,000	1,650,000
48 System Maintenance	453,904	276,441	400,000	400,000
63 Debt Service	384,285	391,887	723,893	1,141,197
10-001 Fire Hydrant / Mainline Replace.	-	-	400,000	400,000
10-002 SCADA Upgrades	19,393	-	20,000	20,000
Reserves	-	-	157,410	-
95 Depreciation	2,999,297	3,363,728	-	-
19-005 Dry Creek Reservoir	-	-	-	-



**BUDGET INFORMATION CONT.**

<b>FUND 55</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
20-001 Seasons Reservoir Repair	-	-	-	-
23-001 Irr. Well Low Hills Zone - Vibbert	-	-	1,200,000	1,200,000
25-001 McLachlan Well	-	-	400,000	450,000
26-001 Brooks Reservoir & Booster Station	-	-	-	2,500,000
71 Allocation to General Fund	64,980	64,980	64,980	125,000
<b>TOTAL FUND EXPENSES</b>	<b>6,124,209</b>	<b>6,405,839</b>	<b>9,884,348</b>	<b>11,158,970</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>1,432,545</b>	<b>1,884,513</b>	<b>-</b>	<b>-</b>

**FEES**

<b>FUND 55</b>	<b>ADOPTED FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>ADOPTED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>PI Connection Fee:</b>				
1" lateral	485.22	541.66	541.66	567.04
1 1/2" lateral	1,954.86	2,493.58	2,493.58	2,625.74
2" lateral	2,025.55	2,586.91	2,586.91	2,901.92
3" Lateral	5,195.12	5,195.12	5,195.12	Discontinued
4" Lateral	5,217.90	5,908.68	5,908.68	5,121.39
6" Lateral	5,887.77	6,352.87	6,352.87	6,459.22
8" Lateral	7,672.42	7,672.42	7,672.42	7,466.17
10" Lateral	9,079.94	9,079.94	9,079.94	Discontinued
<b>PI Impact Fee:</b>				
Residential (single & multi-family) / acre (.25 acre minimum)	4,378.63	4,378.63	4,378.63	5,609.37
Non-Residential / pervious acre (.25 acre minimum)	6,736.35	6,736.35	6,736.35	8,629.80
Fire Flow Fee per ERU (included in impact fee above)	-	-	-	254.08
<b>PI Service Charge:</b>				
Base rate / connection / month	5.46	5.63	5.90	6.51
+ / sq. ft. lot divided by 43,560	50.09	51.59	54.17	59.72
Minimum / month charge	15.48	15.95	16.74	21.44
Pre-construction water permit base	85.00	85.00	85.00	85.00
+ / 1,000 sq. ft. of lot	1.00	1.00	1.00	1.00
or + / lot (whichever is less)	25.00	25.00	25.00	25.00
Fire hydrant non-metered usage	110.00	110.00	110.00	110.00
Additional cost per lot (if greater than 1)	25.00	25.00	25.00	25.00
Hydrant Meter Deposit	1,550.00	1,550.00	1,550.00	2,600.00
Base rate / metered fire hydrant connection / month	4.14	5.63	5.90	6.51
+ / 1,000 gallons used	0.80	0.80	0.80	1.26
Minimum / month charge	15.03	15.95	16.74	21.44

## FEES CONT.

FUND 55	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Shareholder charge base	7.65	7.88	8.27	9.11
+ / month / share	7.02	7.23	7.59	8.37
Penalty for violation of PI water system conservation code:				
First violation	Written Notice	Written Notice	Written Notice	Written notice
Second violation	100.00	100.00	100.00	100.00
Third violation	Class C Misdemeanor	Class C Misdemeanor	500.00	500.00

## WASTE WATER

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Wastewater Systems Supervisor	1.00	1.00	-	-	-
Wastewater Lead	1.00	2.00	3.00	3.00	3.00
Public Works Inspections Supervisor	-	-	1.00	1.00	1.00
Public Works Inspector*	1.00	1.00	-	-	-
Wastewater Systems Operator IV	2.00	-	1.00	1.00	1.00
Wastewater Systems Operator III	-	-	-	-	-
Wastewater Systems Operator II	2.00	4.00	2.00	2.00	2.00
Wastewater Systems Operator I	1.00	-	2.00	2.00	2.00
<b>TOTAL FTE</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

\*Position moved from Public Works Administration (Department 62) starting in FY 2022

## PERFORMANCE MEASURES

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

**ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Sewer Mains Cleaned (yearly)	✓	50%	60%	60%	63%	60%
Sewer Backups per Year	✓	0	0	0	0	0
Service Connections per FTE*	✓	2,420	2,409	2,400	2,694	2,400

\*This measure was determined using the count of nine full time employees.

**BUDGET INFORMATION**

<b>FUND 52</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>30 Operating Revenues:</b>				
00 Miscellaneous	20,102	32,039	25,000	25,000
10 Interest Income	245,238	385,305	-	-
31 Sewer Charges	10,543,073	11,584,389	13,999,500	18,523,250
37-25 Contributions Capital Funding	5,200,676	2,200,144	-	-
<b>37 Capital Revenues:</b>				
36 Gain/Loss of Fixed Assets	5,042	22,650	-	-
37-35 Reassigned Fund Balance	-	-	2,411,352	492,372
<b>TOTAL FUND REVENUES</b>	<b>16,014,131</b>	<b>14,224,527</b>	<b>16,435,852</b>	<b>19,040,622</b>
<b>40 Operating Expenses:</b>				
10 Salaries & Wages	381,845	575,242	583,132	651,711
11 Overtime	20,846	29,263	20,000	30,000
13 Employee Benefits	177,896	264,651	316,230	325,571
14 Uniforms	2,901	3,156	7,400	7,400
21 Books, Subscriptions, & Memberships	1,240	586	1,400	15,000
23 Travel & Training	12,868	12,308	16,200	16,200
24 Office Supplies	2,616	2,929	11,500	11,500
25 Fleet Fund Charges	167,280	178,560	184,139	184,139
25 100 Fuel	-	23,031	31,000	31,000
26 Buildings & Grounds O & M	74,499	95,685	90,000	113,250
27 Utilities	18,864	39,943	7,865	7,865
28 Supplies & Maintenance	54,778	55,949	50,000	50,000
29 Risk Management Fund Charges	50,004	80,004	80,000	80,000
30 Electricity - Lehi City Power	62,500	75,056	5,000	5,000
31 Professional & Technical	16,329	28,757	50,000	50,000
32 IT Fund Charges	29,136	39,996	45,371	61,871
33 Timpanogos Sewer District	8,488,978	10,773,672	14,100,000	16,283,500
43 Billing Expense	163,175	210,908	35,000	35,000
44 Bad Debt Expense	6,693	17,279	30,000	30,000
45 Department Supplies	516	118	10,000	10,000
48 System Maintenance	75,619	114,205	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	-	-	-	-
95 Depreciation	2,604,190	2,769,265	-	-

## BUDGET INFORMATION CONT.

FUND 52	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>50 Capital Expenses:</b>		-		
10-002 Manhole/Main Line Rehab	-	-	310,000	90,000
26-001 Jordan Willows Lift Station Rehab	-	-	-	575,000
26-002 Cold Springs Lift Station Well Eq.	-	-	-	125,000
54-000 Capital	-	-	-	-
58-000 Capital Improvements	-	-	200,000	-
<b>TOTAL FUND EXPENSES</b>	<b>12,562,773</b>	<b>15,540,563</b>	<b>16,435,852</b>	<b>19,040,622</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>3,451,358</b>	<b>(1,316,036)</b>	<b>-</b>	<b>-</b>

## FEES

FUND 52	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
<b>Impact Fee:</b>				
Residential / dwelling unit	761.43	761.43	867.88	872.44
Non-Residential:				
3/4" meter	761.43	761.43	867.88	872.44
1" meter	2,059.65	2,059.65	2,347.60	2,359.96
1 1/2" meter	2,568.54	2,568.54	2,927.63	2,943.04
2" meter	8,184.05	8,184.05	9,328.21	9,377.30
3" meter	17,995.01	17,995.01	20,510.79	20,618.73
4" meter	30,852.95	30,852.95	35,166.31	35,351.37
6" meter	71,988.30	71,988.30	82,052.56	82,484.36
8" meter	123,412.42	123,412.42	140,665.98	141,406.22
<b>Service Charge:</b>				
Base rate / connection / month	20.00	20.60	25.75	29.61
+ / 1,000 gallons used	2.06	2.12	2.64	3.05
<b>Timpanogos Special Service District (Regional Sewer Treatment Plant):</b>				
Impact Fee:				
Single family housing / house	1,708.55	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.
Multi unit residential / dwelling unit	1,785.55	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.
Commercial, industrial, institutional	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.

# POWER

---

## DEPARTMENT MISSION

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

---

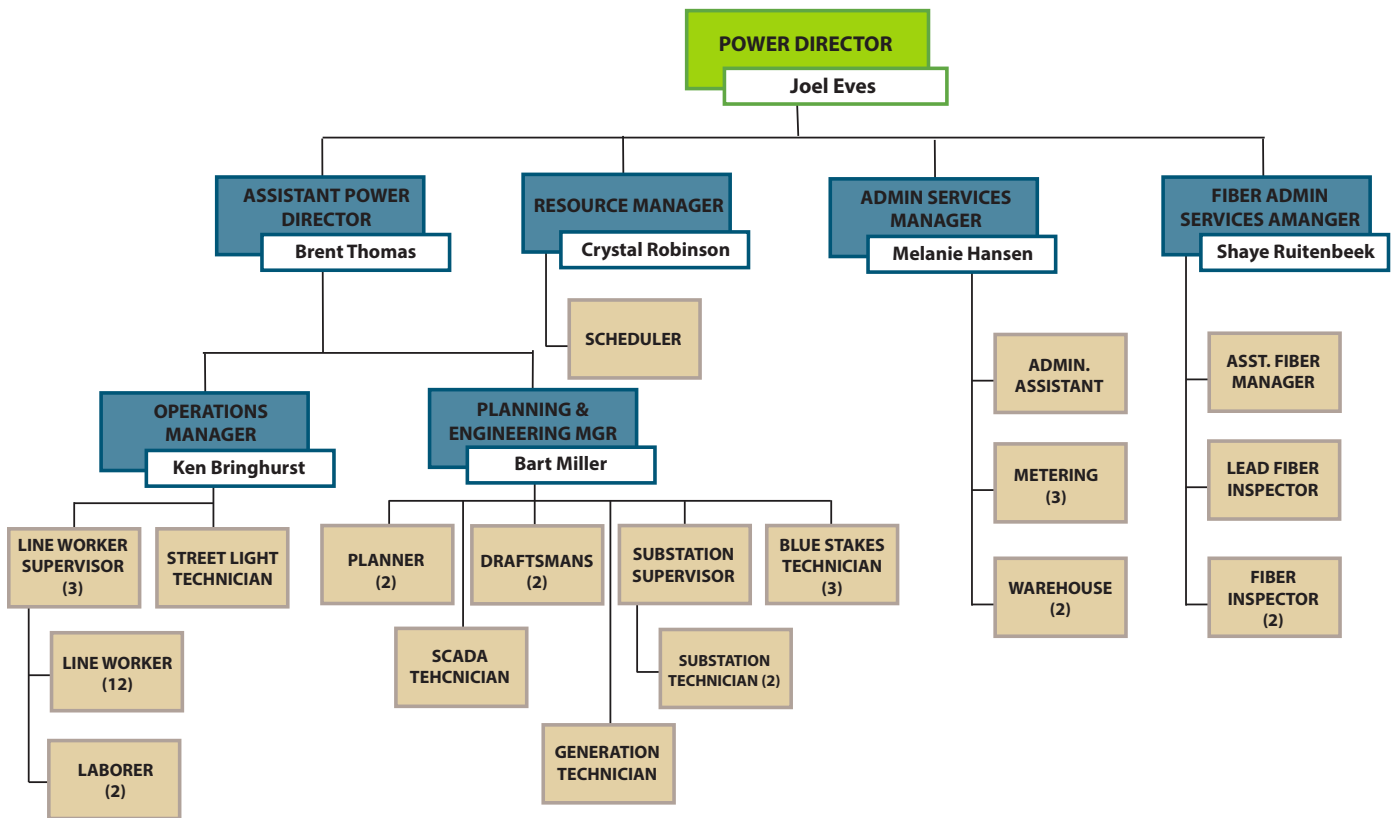


Meet the changing needs of our technology-focused community as a responsible first-class provider of safe, reliable, and affordable energy services.

---

### DEPARTMENT DESCRIPTION

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





POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Power Director	1.00	1.00	1.00	1.00	1.00
Assistant Power Director	-	1.00	1.00	1.00	1.00
Administrative Services Manager	-	1.00	1.00	1.00	1.00
Power Operations Manager	1.00	1.00	1.00	1.00	1.00
Planning & Engineering Manager	1.00	1.00	1.00	1.00	1.00
Resource Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	-	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Metering Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Metering System Technician	1.00	1.00	1.00	1.00	1.00
Meter Field Technician	1.00	1.00	-	-	-
Locator & Inspector	-	-	1.00	1.00	1.00
Warehouse Manager	1.00	1.00	1.00	1.00	1.00
Warehouse Laborer	-	1.00	1.00	1.00	1.00
Resource Scheduler	1.00	1.00	-	-	-
Power Line Field Supervisor	3.00	3.00	3.00	3.00	3.00
Journey Power Lineman	6.00	5.00	6.00	6.00	6.00
Power Groundsman	-	-	1.00	1.00	1.00
Apprentice Lineman	5.00	8.00	8.00	8.00	8.00
Street Light Technician	1.00	1.00	-	-	-
Power System Planner	2.00	2.00	1.00	1.00	1.00
Power Draftsman	1.00	1.00	1.00	1.00	1.00
Blue Stakes Technician	2.00	2.00	4.00	5.00	5.00
Scada Technician	1.00	1.00	1.00	1.00	1.00
Journey Subtechnician	1.00	1.00	1.00	1.00	1.00
Substation Supervisor	1.00	1.00	-	-	-
Program and Account Manager	1.00	-	-	-	-
Power Generation Technician	-	-	1.00	1.00	1.00
<b>Part-time:</b>					
Power Laborer	-	-	0.50	0.50	0.50
Mapping Specialist	-	-	0.50	0.50	0.50
Power Office Assistant	0.50	-	-	-	-
Warehouse Assistant	0.50	-	-	-	-
<b>TOTAL FTE</b>	<b>34.00</b>	<b>38.00</b>	<b>41.00</b>	<b>42.00</b>	<b>42.00</b>

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Maintain functional and reliable power infrastructure. **ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Street Lights Audited per Year (%)	✓	N/A	25%	25%	25%	25%
Non-Operational Street Lights (%)	✓	N/A	4%	10%	6%	10%
SAIFI (Average Number of Interruptions/Customer)	✓	0.52	0.28	0.75	0.50	0.75
SAIDI (Average Outage Duration/Customer; in minutes)	✓	53.05	32.90	45.00	42.93	45.00
Megawatt Hours Billed to Used (%)	✓	93%	95%	94%	95%	94%
Decrease in power usage per household from previous year (%)	✓	-8.50%	-1.00%	1.00%	-1.70%	1.00%

## BUDGET INFORMATION

FUND 53	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>30 Operating Revenues:</b>				
11 Electric Sales Taxable	41,807,674	47,364,520	48,016,211	50,638,456
12 Electric Sales Tax Exempt	4,681,085	5,305,425	4,918,179	5,164,088
25 Electric Hook Up Fees	463,418	334,052	275,000	275,000
<b>36 Miscellaneous Revenues:</b>				
00 Miscellaneous	270,282	399,124	175,000	175,000
03 Temporary Power Charges	264,749	147,218	75,000	75,000
05 Damage Revenue	54,537	91,314	25,000	25,000
15 Salvage Revenue	50,244	51,085	25,000	25,000
25 Contribution Capital Funding	534,899	463,819	-	-
50 Late Payment Penalties	133,860	154,346	185,000	185,000
60 Pole Attachment	50,346	67,959	60,000	60,000
<b>37 Capital Revenues:</b>				
Bond Proceeds	-	-	-	-
60 Subdivision Reimbursement	2,773,153	4,392,830	3,500,000	3,500,000
10 Interest Income	666,892	1,330,792	40,000	40,000
20 Gain/Loss Sales of Fixed Assets	-	-	-	-
<b>TOTAL FUND REVENUES</b>	<b>51,751,139</b>	<b>60,102,484</b>	<b>57,294,390</b>	<b>60,162,544</b>
<b>40 Operating Expenses:</b>				
10 Salaries & Wages	3,123,194	3,532,844	4,152,256	4,436,337
11 Overtime	230,447	198,350	276,847	276,847
13 Employee Benefits	1,369,204	1,622,280	1,969,904	2,111,254
14 Uniforms	27,835	28,150	48,215	48,215
21 Books, Subscriptions, & Memberships	2,573	26	3,000	3,000
23 Travel & Training	59,101	51,248	103,600	103,600
24 Office Supplies	152,140	28,313	21,000	21,000

## BUDGET INFORMATION CONT.

FUND 53	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
25 Fleet Fund Charges	526,644	466,272	495,928	495,928
25-100 Fuel	-	66,955	72,000	72,000
26 Buildings & Grounds O & M	202,722	239,569	225,000	318,000
27 Utilities	81,212	2,752	35,000	35,000
28 Supplies & Maintenance	3,355	1,812	6,500	6,500
29 Risk Management Fund Charges	300,000	300,000	300,000	325,000
30 Electricity - Lehi City Power	84,010	131,408	76,000	76,000
31 Professional & Technical	231,057	166,793	356,100	376,840
32 IT Fund Charges	56,964	69,996	91,485	141,485
36 Bond Fees	2,253	184,665	2,500	2,500
38 Contract Services Expense	116,032	142,366	330,000	330,000
39 Internal Generation Maintenance	163,229	158,334	358,500	634,000
40 Safety	277,494	45,635	49,150	61,150
43 Billing Expense	405,919	438,600	340,000	340,000
44 Bad Debt Expense	59,744	95,730	65,000	65,000
45 System Maintenance	1,672,475	1,578,558	820,000	820,000
45-100 Miscellaneous	28,241	29,991	29,800	59,800
46 Resale Power Purchase	52,210,850	36,433,901	39,000,000	43,000,000
47 Supplies	-	-	-	-
47 Line Maintenance	63,148	55,488	65,500	65,500
48 Substation Maintenance	68,780	80,333	53,500	53,500
49 Power Locating	22,448	5,047	20,050	20,050
60 Debt Service	551,926	1,143,366	2,791,288	2,791,038
71 Allocation to General Fund	541,008	540,996	541,000	700,000
85 Depreciation	4,678,614	4,807,762	-	-
<b>50 Capital Expenses:</b>				
Amorization Cost	243,825	243,825	-	-
Reserves	-	-	2,272,567	-
57 Rocky Mnt Power Line Purchases	-	-	150,000	150,000
53 Improvement to System	-	-	615,700	880,000
55 Street Light Project	-	-	350,000	350,000
56 Subdivision Construction	-	-	300,000	300,000
59-100 New Equipment	3,135	-	12,000	13,000
54 Capital Outlay	-	-	665,000	450,000
59-102 Substation Security	-	-	30,000	30,000
59-120 Designated City Projects	-	-	200,000	200,000
Power Generation Facility	-	-	-	-
<b>TOTAL FUND EXPENSES</b>	<b>67,559,579</b>	<b>52,891,365</b>	<b>57,294,390</b>	<b>60,162,544</b>
<b>FUND SURPLUS / (DEFICIT)</b>	<b>(15,808,440)</b>	<b>7,211,119</b>	<b>-</b>	<b>-</b>

## FEES

FUND 53	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
<b>Connection Fee:</b>				
Residential Single Phase up to 200 AMPS*	374.02	374.02	374.02	374.02
Residential Single Phase 201-400 AMPS*	442.02	442.02	442.02	442.02
Commercial Single Phase up to 200 AMPS*	264.02	264.02	264.02	264.02
Commercial Single Phase 201-400 AMPS*	280.02	280.02	280.02	280.02
Commercial Single Phase 201-400 AMPS**	1,588.17	1,588.17	1,588.17	1,588.17
Commercial 3 Phase up to 400 AMP*	575.62	575.62	575.62	575.62
Commercial 3 Phase 401-800 AMP**	1,764.17	1,764.17	1,764.17	1,764.17
Commercial 3 Phase 801-4000 AMP**	1,582.17	1,582.17	1,582.17	1,582.17
Single Phase Multimeter/meter (AMPS cost schedule same as single meter)	140.00	140.00	140.00	140.00
Three Phase Multimeter/meter (AMPS cost schedule same as single meter)	365.00	365.00	365.00	365.00
Net Meter	394.81	394.81	394.81	394.81
<b>Impact Fee:</b>				
Residential Single Phase Service Sizes:				
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>		
100	24	5	1,187.71	1,187.71
125	30	6	1,484.64	1,484.64
150	36	7	1,732.08	1,732.08
200	48	8	1,979.52	1,979.52
225	54	10	2,474.40	2,474.40
250	60	11	2,721.84	2,721.84
300	72	12	2,969.28	2,969.28
350	84	13	3,216.72	3,216.72
400	96	14	3,464.16	3,464.16
Commercial Single Phase Service Sizes:				
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>		
100	24	5	1,187.71	1,187.71
125	30	7	1,732.08	1,732.08
150	36	9	2,226.96	2,226.96
200	48	14	3,464.16	3,464.16
250	60	15	3,712.05	3,712.05
300	72	17	4,206.99	4,206.99
350	84	18	4,454.46	4,454.46
400	96	19	4,701.36	4,701.36

## FEES CONT.

FUND 53				ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Commercial/Residential 3-Phase (120/240) Service Sizes:							
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>					
125	45	16		3,959.04	3,959.04	3,959.04	3,959.04
150	54	24		5,938.56	5,938.56	5,938.56	5,938.56
200	72	31		7,670.64	7,670.64	7,670.64	7,670.64
225	81	35		8,658.30	8,658.30	8,658.30	8,658.30
250	90	39		9,662.49	9,662.49	9,662.49	9,662.49
300	108	47		11,670.86	11,670.86	11,670.86	11,670.86
350	126	55		13,679.23	13,679.23	13,679.23	13,679.23
400	144	63		15,588.72	15,588.72	15,588.72	15,588.72
500	180	80		19,701.95	19,701.95	19,701.95	19,701.95
600	216	94		23,259.36	23,259.36	23,259.36	23,259.36
800	288	126		31,177.44	31,177.44	31,177.44	31,177.44
Commercial/Residential 3-Phase (120/208) Service Sizes:							
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>					
1000	360	157		38,848.07	38,848.07	38,848.07	38,848.07
1200	432	189		46,766.15	46,766.15	46,766.15	46,766.15
1600	576	252		62,354.87	62,354.87	62,354.87	62,354.87
2000	721	315		77,943.59	77,943.59	77,943.59	77,943.59
2500	901	394		97,491.35	97,491.35	97,491.35	97,491.35
Commercial/Residential 3-Phase (277/480V) Service Sizes:							
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>					
125	104	35		8,660.40	8,660.40	8,660.40	8,660.40
150	125	52		12,866.88	12,866.88	12,866.88	12,866.88
200	166	73		18,063.12	18,063.12	18,063.12	18,063.12
225	187	84		20,784.96	20,784.96	20,784.96	20,784.96
250	208	93		23,011.92	23,011.92	23,011.92	23,011.92
300	250	112		27,713.28	27,713.28	27,713.28	27,713.28
350	291	131		32,414.64	32,414.64	32,414.64	32,414.64
400	333	145		35,787.79	35,787.79	35,787.79	35,787.79
500	416	187		46,271.28	46,271.28	46,271.28	46,271.28
600	499	219		54,189.35	54,189.35	54,189.35	54,189.35
800	665	290		71,757.59	71,757.59	71,757.59	71,757.59
1000	831	364		90,068.15	90,068.15	90,068.15	90,068.15
1200	998	436		107,883.82	107,883.82	107,883.82	107,883.82
1600	1330	583		144,257.50	144,257.50	144,257.50	144,257.50

## FEES CONT.

FUND 53	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Commercial/Residential 3-Phase (277/480V) Service Sizes (cont.):				
AMPS                      KVA                      Peak Demand				
2000                      1663                      728	180,136.29	180,136.29	180,136.29	180,136.29
2500                      2078                      910	225,170.37	225,170.37	225,170.37	225,170.37
3000                      2494                      1092	270,204.44	270,204.44	270,204.44	270,204.44
3500                      2910                      1272	314,743.63	314,743.63	314,743.63	314,743.63
3750                      3118                      1363	337,260.67	337,260.67	337,260.67	337,260.67
4000                      3326                      1454	359,777.70	359,777.70	359,777.70	359,777.70
<b>Service Charge:</b>				
Residential				
Monthly Customer Charge/Base	2.50	5.00	7.50	10.00
Energy Charge (0-1,000 kWh) (\$/kWh)	0.10	0.10	0.10	0.09
Energy Charge (over 1,000 kWh) (\$/kWh)	0.11	0.11	0.11	0.10
Commercial				
Monthly Customer Charge/Base (if No Demand)	10.00	11.00	12.00	13.00
+/kWh. 1st 1,000 kWh (if no demand)	0.11	0.11	0.11	0.09
+/kWh. >1st 1,000 kWh (if no demand)	0.09	0.10	0.11	0.09
Monthly Customer Charge/Base (if Demand)	14.00	19.00	24.00	29.00
+/kWh. 1st 1,000 kWh (if demand)	0.08	0.08	0.08	0.07
+/kWh, > 1st 1,000 kWh (if demand)	0.08	0.08	0.08	0.07
+Demand/kW	8.75	9.00	9.00	9.00
Net Meter				
Monthly Customer Charge/Base	2.50	5.00	7.50	10.00
Energy Charge (0-1,000 kWh) (\$/kWh)	0.09	0.10	0.10	0.09
Energy Charge (over 1,000 kWh) (\$/kWh)	0.11	0.11	0.11	0.10
kWh if Generated by Customer Exceeds Consumption	0.08	0.08	0.08	0.08
Feed in Tariff				
Class 1 (1 kW to 10 kW) - credit per kWh	0.05	0.05	0.05	0.05
Class 2 (>10 kW to 1,000 kW) - credit per kWh	0.04	0.04	0.04	0.04
PPAC (all energy) (\$0.017/kWh)	0.02	0.02	0.02	0.01
Meter Tampering	100.00	100.00	100.00	100.00
Conduit Lease Fee (per foot, per year)	0.75	0.75	0.75	0.75
Pole Attachment/year	18.00	18.00	18.00	18.00
Solar Meter Fee (Connection Fee)	500.00	500.00	500.00	500.00
10 kW to 50kW Solar Interconnection Study	350.00	350.00	350.00	350.00
Over 50kW Solar Interconnection Study	1,500.00	1,500.00	1,500.00	1,500.00



# WASTE COLLECTION

## FUND DESCRIPTION

Solid waste collection is managed by the Finance Department (see [page 87](#)) and is contracted to Waste Management of Utah. The contractor supplies solid waste collection containers and collects the waste. The Finance Department is responsible for educating residents about dump passes, spring cleanup, and cleanup dumpsters that are accessible year-round and located throughout the City.

## BUDGET INFORMATION

FUND 54	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>30 Operating Revenues:</b>				
20 Garbage Service Charges	4,333,067	4,833,261	4,639,276	5,457,000
22 Dump Pass Receipts	34,600	33,400	-	-
<b>36 Miscellaneous Revenues:</b>				
10 Interest Income	14,944	7,903	500	500
<b>37 Other Revenues:</b>				
35 Re-Appropriation of Fund Balance	-	-	353,476	-
<b>TOTAL OPERATING REVENUES</b>	<b>4,382,611</b>	<b>4,874,564</b>	<b>4,993,252</b>	<b>5,457,500</b>
<b>40 Operating Expenses:</b>				
11 Garbage Contract Payment	3,478,812	3,934,376	3,871,005	4,293,063
38 Operation Expenses by Ton / Month	1,034,100	1,176,218	1,054,747	1,096,937
39 Glass Recycling	8,746	11,340	12,500	12,500
42 Billing Expense	15,769	21,436	25,000	25,000
43 Bad Debt Expense	4,384	6,294	10,000	10,000
45 City Clean-up Expense	896	34,380	10,000	10,000
71 Allocation to General Fund	9,996	9,996	10,000	10,000
<b>TOTAL OPERATING EXPENSES</b>	<b>4,552,703</b>	<b>5,194,040</b>	<b>4,993,252</b>	<b>5,457,500</b>
<b>FUND SURPLUS / (DEFICIT)</b>	<b>(170,092)</b>	<b>(319,476)</b>	<b>-</b>	<b>-</b>

## FEES

FUND 54	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
First garbage tote/month	13.68	14.43	14.94	15.94
Additional garbage tote(s) each / month	10.65	9.65	9.00	9.00
Recyclables tote (bi-weekly collect) / month	Free	Free	Free	Free
Green waste tote / month (Year Round)	Discontinued	7.92	8.50	9.00

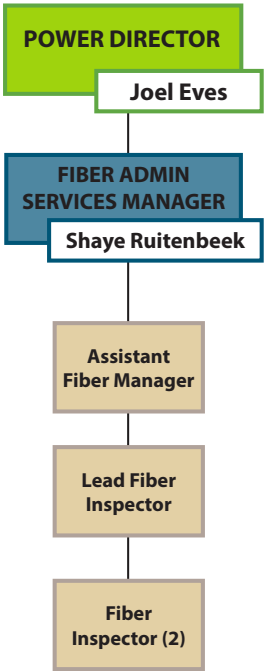
# FIBER

## one DEPARTMENT GOAL

Meet the changing needs of our community as a responsible first-class provider of safe, reliable, and affordable fiber services.

### FUND DESCRIPTION

The City is in the early phases of rolling out a municipal fiber network. The City has partnered with Strata to construct the to-the-home network. This will allow fast, reliable internet to City residents. Anticipated construction of the entire system is 3-4 years.



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Full-time:</b>					
Fiber Manager	-	1.00	1.00	1.00	1.00
Assistant Fiber Manager	-	-	1.00	1.00	1.00
Lead Fiber Inspector	-	1.00	1.00	1.00	1.00
Fiber Inspector	-	-	2.00	2.00	2.00
<b>TOTAL FTE</b>	-	<b>2.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

ENTERPRISE FUNDS

## PERFORMANCE MEASURES

**DEPARTMENT/DIVISION OBJECTIVE:** Construct and maintain functional and reliable fiber infrastructure.

**ESTIMATED COMPLETION:** JUNE 2026

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2025	TARGET FY 2026
Stake all construction within one week of completion	✓	N/A	N/A	100%	100%	N/A
Mail notices to all locations prior to start of construction	✓	N/A	100%	100%	100%	N/A
Meet one-on-one with each Internet Service Provider (ISP) twice a year	✓	N/A	2	2	2	2
Target NPS on 6-month service survey	✓	-	-	-	-	50
Annual light audit on % of end-users	✓	-	-	-	-	5%
Public outreach initiatives	✓	-	-	-	-	4

## BUDGET INFORMATION

FUND 59	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Operating Revenues:</b>				
30-10 Fiber Revenue	1,280	386,872	1,397,279	4,151,166
36-10 Interest Earned	1,975,254	2,494,064	-	-
36-20 Bond Proceeds	-	-	-	-
38-10 Fund Balance Appropriation	-	-	50,362,032	1,548,575
<b>TOTAL OPERATING REVENUES</b>	<b>1,976,534</b>	<b>2,880,936</b>	<b>51,759,311</b>	<b>5,699,741</b>
<b>Operating Expenses:</b>				
40-10 Salaries & Wages	264,533	414,426	464,976	478,169
40-11 Overtime	-	341	15,513	15,513
40-13 Benefits	83,230	159,538	234,953	221,176
40-14 Uniforms	-	1,839	3,650	3,650
40-21 Books, Subscriptions, Memberships	2,250	1,226	2,555	9,380
40-23 Travel and Training	2,868	13,594	19,600	19,600
40-24 Office Supplies	8,119	4,592	3,080	3,080
40-25 Fleet Fund Charges	-	22,619	22,619	22,619
40-26 Buildings and Grounds O&M	-	-	2,000	2,000
40-27 Utilities	-	4,747	12,856	12,856
40-28 Supplies and Maintenance	484	13,132	2,500	2,500
40-29 Risk Management	-	-	-	-
40-31 Professional and Technical	41,942	44,103	144,465	144,465
40-32 IT Fund Charges	-	9,084	6,820	6,820
40-33 Computer Maintenance	-	-	1,000	1,000
40-36 Bond Fees / Admin Fees	-	1,750	3,000	3,000
40-38 Contract Services Expense	-	-	20,000	20,000
40-40 Safety	-	-	500	500
40-46 System Maintenance	-	-	5,000	5,000

## BUDGET INFORMATION

FUND 59	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
40-45 Miscellaneous	14,893	10,173	16,000	34,200
Network Operator Expense	-	266,757	-	1,551,433
40-49 Fiber Locating	-	2,174	10,000	10,000
50-50 Reserves	-	-	-	-
50-59 New Equipment	-	-	-	44,230
40-60 Debt Service	1,848,027	1,858,709	3,090,150	3,088,550
50-51 Fiber System - Engineering	-	-	3,391,381	-
50-52 Fiber System - Backbone	-	-	2,709,166	-
Fiber System - Drops	-	-	7,923,821	-
Fiber System - Distribution	-	-	33,653,706	-
Cost of Issuance	24,031	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>2,290,377</b>	<b>2,828,804</b>	<b>51,759,311</b>	<b>5,699,741</b>
<b>FUND SURPLUS / (DEFICIT)</b>	<b>(313,843)</b>	<b>52,132</b>	<b>-</b>	<b>-</b>

## FEES

FUND 59	ADOPTED FY 2023	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
<b>Residential Subscription Fees (network &amp; infrastructure fees only - ISP fees to be charged separately by ISP)</b>				
250 Mbps	-	52.00	52.00	52.00
1000 Mbps	-	57.00	57.00	57.00
2 Gbps	-	67.00	67.00	67.00
10 Gbps	-	107.00	107.00	107.00
Commercial Subscription Fees	-	Varies based on service level	Varies based on service level	Varies based on service level

The background of the entire page is a repeating pattern of stylized oil rigs or derricks in a light green color. These rigs are arranged in a grid-like fashion, creating a textured, industrial background.

# INTERNAL SERVICE FUNDS

# INTERNAL SERVICE FUNDS

## FUND DESCRIPTION

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

## INFORMATION TECHNOLOGY FUND

### BUDGET INFORMATION

FUND 63	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>38 Operating Revenues:</b>				
30 Charge to General Fund	1,055,748	1,200,000	1,253,712	1,353,712
31 Charge to Legacy Center Fund	67,908	67,608	67,608	67,608
32 Charge to Water Fund	52,068	69,996	80,742	97,242
33 Charge to Sewer Fund	29,136	39,996	45,371	61,871
34 Charge to Electric Fund	56,964	69,996	91,485	141,485
35 Charge to P.I. Fund	26,604	39,996	50,742	59,242
37 Charge to Drainage Fund	27,900	39,996	45,371	53,871
39 Charge to Fleet Fund	3,156	3,156	3,155	3,155
40 Charge to Risk Management Fund	4,596	4,596	4,600	4,600
41 Charge to Buildings & Grounds Fund	7,140	7,140	7,140	7,140
45 Charge to Fiber Fund	-	6,820	6,820	6,820
Transfer from Capital Projects Fund	-	-	-	-
90 Miscellaneous Revenue	2,975	5,470	-	-
80 Reserves	-	-	139,167	148,820
10 Interest Income	8,502	17,662	7,500	7,500
<b>TOTAL OPERATING REVENUES</b>	<b>1,342,697</b>	<b>1,572,432</b>	<b>1,803,413</b>	<b>2,013,066</b>
<b>40 Operating Expenses:</b>				
10 Salaries & Wages	332,718	369,164	361,017	466,523
13 Employee Benefits	155,212	198,494	224,313	274,232
21 Books, Subscriptions, & Memberships	-	-	2,000	2,000
23 Travel & Training	6,488	1,170	15,000	15,000
24 Office Supplies	-	-	1,500	1,500
25 Fleet Fund Charges	3,000	3,000	3,000	3,000
25-100 Fuel	-	-	500	500
27 Utilities	-	-	5,000	5,000
28 Supplies & Maintenance	323,206	323,414	303,483	303,483
29 Risk Management Fund Charges	5,004	18,600	5,000	18,603
31 Professional & Technical	9,354	68,705	75,000	75,000
41 Software Maintenance	169,070	36,057	45,000	45,000
45 Miscellaneous	14,023	25,527	43,049	43,049
46 Software Licensing	214,092	493,694	257,176	406,176



## BUDGET INFORMATION CONT.

FUND 63	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
47 O&M - Hardware	50,729	129,785	200,000	200,000
55 Hardware Replacement	-	-	-	54,000
95 Depreciation	44,280	51,368	-	-
56 Software Upgrade	-	-	170,000	100,000
<b>TOTAL OPERATING EXPENSES</b>	<b>1,327,176</b>	<b>1,718,978</b>	<b>1,711,038</b>	<b>2,013,066</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>15,521</b>	<b>(146,546)</b>	<b>92,375</b>	<b>-</b>

## FLEET FUND

### BUDGET INFORMATION

FUND 64	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>38 Operating Revenues:</b>				
30 Charge to General Fund	2,175,588	2,318,328	2,404,997	2,488,601
31 Charge to Legacy Center Fund	2,004	2,004	2,000	2,000
32 Charge to Water Fund	260,004	255,576	266,743	439,593
33 Charge to Sewer Fund	167,280	178,560	184,139	184,139
34 Charge to Electric Fund	526,644	466,272	495,928	495,928
36 Charge to Drainage Fund	170,004	138,996	144,581	144,581
39 Charge to IT Fund	3,000	3,000	3,000	3,000
40 Charge to Risk Management Fund	5,004	5,004	5,000	5,000
35 Charge to P.I. Fund	24,996	24,996	52,412	52,512
37 Charge to Buildings & Grounds Fund	35,868	33,864	33,867	33,867
43 Charge to Class C Road	47,016	47,016	119,488	136,959
45 Charge to Fiber Fund	-	-	22,619	22,619
Transfer from Capital Projects	-	-	500,000	1,190,000
<b>37 Other Revenues:</b>				
Fund Balance Appropriation	-	-	-	423,902
90 Miscellaneous	1,782	3,320	-	-
20 Captial Lease	-	-	2,514,000	-
40 Gain/Loss on Disposal of Fixed Assets	74,656	66,392	-	-
10 Interest Income	72,975	42,807	20,000	20,000
<b>TOTAL OPERATING REVENUES</b>	<b>3,566,821</b>	<b>3,586,135</b>	<b>6,768,774</b>	<b>5,642,701</b>
<b>40 Operating Expenses:</b>				
10 Salaries & Wages	297,412	304,242	440,976	427,373
11 Overtime	21,564	24,555	-	-
13 Employee Benefits	141,425	162,815	176,389	231,960
21 Books, Subscriptions, & Memberships	9,629	5,296	8,190	8,190
23 Travel & Training	11,400	9,336	13,331	13,331
24 Office Supplies	711	363	1,260	1,260
25 Operating Expenses	762,439	648,065	831,063	831,063

## BUDGET INFORMATION CONT.

FUND 64	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
25-100 Fuel	859,885	9,274	10,000	10,000
26 IT Fund Charges	3,244	3,156	3,155	3,155
27 Utilities	4,304	3,690	-	-
28 Supplies & Maintenance	96,219	228,663	75,000	75,000
29 Risk Management Fund Charges	5,004	45,000	45,000	45,000
31 Professional and Technical	404	435	-	-
45 Miscellaneous	14,828	2,406	12,911	12,911
Capital	-	-	32,519	158,000
New Vehicle Purchases	-	-	205,490	1,274,602
54 Equipment Replacement	-	-	1,415,000	1,415,000
55 Capital Lease Payments	69,602	70,453	732,592	1,135,856
Capital Lease Purchases	-	-	2,540,000	-
70 Reserves	-	-	140,898	-
70 Depreciation	1,254,349	1,577,695	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>3,552,419</b>	<b>3,095,444</b>	<b>6,683,774</b>	<b>5,642,701</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>14,402</b>	<b>490,691</b>	<b>85,000</b>	<b>-</b>

## RISK MANAGEMENT FUND

### BUDGET INFORMATION

FUND 65	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>38 Operating Revenues:</b>				
30 Charge to General Fund	614,520	696,000	946,000	996,000
31 Charge to Legacy Fund	65,004	65,004	65,000	65,000
32 Charge to Water Fund	60,000	106,716	106,720	114,720
33 Charge to Sewer Fund	50,004	80,004	80,000	88,000
34 Charge to Electric Fund	300,000	300,000	300,000	325,000
35 Charge to P.I. Fund	50,004	75,000	75,000	79,500
37 Charge to Drainage Fund	15,000	45,000	45,000	49,500
38 Charge to IT Fund	5,004	18,600	18,603	18,603
39 Charge to Fleet Fund	5,004	45,000	45,000	45,000
41 Charge to Bldgs & Grounds Fund	2,496	30,000	30,000	30,000
80 Appropriated Fund Balance	-	-	16,448	-
36-90 Miscellaneous Revenue	136,442	348,058	-	-
30-610 Interest Income	-	-	4,099	4,099
<b>TOTAL OPERATING REVENUES</b>	<b>1,303,478</b>	<b>1,809,382</b>	<b>1,731,870</b>	<b>1,815,422</b>
<b>40 Operating Expenses:</b>				
10 Salaries & Wages	102,016	106,976	107,835	112,155
13 Employee Benefits	45,423	52,525	56,485	57,263
21 Books, Subscriptions, & Memberships	1,157	1,580	2,950	2,950

**BUDGET INFORMATION CONT.**

<b>FUND 65</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
23 Travel & Training	2,868	3,579	5,000	5,000
24 Office Supplies	-	-	500	500
25 Fleet Fund Charges	5,004	5,004	5,000	5,000
25-100 Fuel	-	865	3,500	3,500
26 Damage Repairs	183,653	121,333	45,000	45,000
27 Utilities	-	-	500	500
28 Safety	-	474	20,000	20,000
29 IT Fund Charges	4,596	4,596	4,600	4,600
30 Electricity - Lehi City Power	-	-	500	500
31 Professional & Technical	21,966	27,899	15,500	15,500
33 Litigation Claims Management	59,796	307,010	40,000	40,000
41 Insurance Expense	1,324,724	1,231,695	1,407,500	1,477,875
45 Miscellaneous	5,813	18,426	17,000	17,000
80 Reserves	-	-	-	8,079
<b>TOTAL OPERATING EXPENSES</b>	<b>1,757,016</b>	<b>1,881,962</b>	<b>1,731,870</b>	<b>1,815,422</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>(453,538)</b>	<b>(72,580)</b>	<b>-</b>	<b>-</b>

**BUILDINGS & GROUNDS FUND****BUDGET INFORMATION**

<b>FUND 69</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
<b>30 Operating Revenues:</b>				
30 Charge to General Fund	1,197,120	1,372,116	1,372,122	1,878,122
31 Charge to Legacy Fund	92,004	150,000	150,000	150,000
32 Charge to Water Fund	163,368	150,000	150,000	173,250
33 Charge to Sewer Fund	60,000	90,000	90,000	113,250
34 Charge to Electric Fund	162,504	225,000	225,000	318,000
35 Charge to P.I. Fund	20,004	75,000	75,000	86,625
37 Charge to Drainage Fund	9,996	75,000	75,000	86,625
45 Charge to Fiber Fund	-	-	2,000	2,000
36-10 Interest Income	12,096	16,031	-	-
69 Grants	10,000	-	-	-
70 Reserves	-	-	407,004	260,915
<b>TOTAL OPERATING REVENUES</b>	<b>1,727,092</b>	<b>2,153,147</b>	<b>2,546,126</b>	<b>3,068,787</b>
<b>40 Operating Expenses:</b>				
10 Salaries & Wages	875,307	1,053,743	1,293,410	1,459,949
11 Overtime	36,727	36,319	20,000	20,000
13 Employee Benefits	351,316	439,469	543,696	576,978
12 Uniforms	1,391	6,392	6,400	6,600
21 Books, Subscriptions, & Memberships	2,488	-	500	500

## BUDGET INFORMATION CONT.

<b>FUND 69</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ESTIMATED FY 2025</b>	<b>ADOPTED FY 2026</b>
23 Travel & Training	13,852	2,782	4,500	4,500
24 Office Supplies	1,399	2,672	3,000	3,000
25 Fleet Fund Charges	35,868	33,864	33,867	33,867
26 Repairs	74,448	95,570	270,000	355,000
27 Utilities	65,603	88	4,000	4,000
28 Supplies	335,304	323,046	140,000	224,000
29 IT Fund Charges	7,140	8,717	7,140	7,140
30 Risk Management fund Charges	2,496	30,000	30,000	30,000
33 Equipment Maintenance	18,205	10,967	107,900	107,900
40 Building Beautification Expenses	25,734	1,577	21,500	21,500
45 Miscellaneous	6,713	7,156	21,853	21,853
54 Capital Outlay	-	-	38,360	192,000
70 Reserves	73,932	64,616	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>1,927,923</b>	<b>2,116,978</b>	<b>2,546,126</b>	<b>3,068,787</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>(200,831)</b>	<b>36,169</b>	<b>-</b>	<b>-</b>

The background of the entire image is a repeating pattern of stylized, line-art buildings. These buildings are arranged in a grid-like fashion, with each building having a unique roofline and some featuring small windows or chimneys. The pattern is light gray and covers the entire background.

# REDEVELOPMENT AGENCY FUNDS

# REDEVELOPMENT AGENCY FUNDS

## FUND DESCRIPTION

Redevelopment Areas (RDAs) (now called Urban Renewal Areas), Economic Development Areas (EDAs), and Community Development Areas (CDAs) are established by the Lehi Redevelopment Agency in certain areas of the City identified for redevelopment and economic development. The creation of an RDA is based primarily on blight reduction and job creation, the creation of an EDA is based on job creation, and the creation of a CDA is based on broad economic development factors. RDAs, EDAs, and CDAs allow the City to utilize tax increment financing (TIF) to stimulate development within the area. Additional information on redevelopment and economic development efforts within the City can be found on [page 82](#).

## MILLPOND AREA RDA

### BUDGET INFORMATION

FUND 60	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Revenues:</b>				
31-10 Property Tax	-	-	-	-
38-10 Reappropriation of Fund Balance	-	-	2,311,500	2,302,500
36-10 Interest Income	75,059	122,562	7,500	7,500
<b>TOTAL REVENUE</b>	<b>75,059</b>	<b>122,562</b>	<b>2,319,000</b>	<b>2,310,000</b>
<b>40 Expenses:</b>				
72 Millpond RDA Engineering	-	-	-	-
60 Millpond RDA Streets	-	-	-	-
78 Millpond RDA Water	2,630	-	400,000	400,000
79 Road/Pedestrian w/bridge to Meadows	-	-	800,000	800,000
80 Millpond RDA Properties	2,860	37,890	1,119,000	1,110,000
<b>TOTAL EXPENSES</b>	<b>5,490</b>	<b>37,890</b>	<b>2,319,000</b>	<b>2,310,000</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>69,569</b>	<b>84,672</b>	<b>-</b>	<b>-</b>

## XACTWARE CDA

### BUDGET INFORMATION

FUND 62	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Revenues:</b>				
31-10 Property Tax	374,288	371,698	375,000	375,000
<b>TOTAL REVENUE</b>	<b>374,288</b>	<b>371,698</b>	<b>375,000</b>	<b>375,000</b>
<b>40 Expenses:</b>				
80 Taxing Entities	363,059	360,547	363,750	363,750
32 Administration	11,229	11,151	11,250	11,250
<b>TOTAL EXPENSES</b>	<b>374,288</b>	<b>371,698</b>	<b>375,000</b>	<b>375,000</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# TEXAS INSTRUMENTS AREA RDA

## BUDGET INFORMATION

FUND 61	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Revenues:</b>				
31-10 Property Tax	5,155,936	4,867,517	9,000,000	9,000,000
<b>TOTAL REVENUE</b>	<b>5,155,936</b>	<b>4,867,517</b>	<b>9,000,000</b>	<b>9,000,000</b>
<b>40 Expenses:</b>				
91 Texas Instruments	3,609,156	3,407,261	6,300,000	6,300,000
75 Transfer to Lehi City	669,026	639,277	1,193,400	1,193,400
70 Contribution to Alpine School District	683,677	645,433	1,193,400	1,193,400
72 Utah County	119,102	112,440	207,900	207,900
71 TSSD	60,325	56,950	105,300	105,300
<b>TOTAL EXPENSES</b>	<b>5,141,286</b>	<b>4,861,361</b>	<b>9,000,000</b>	<b>9,000,000</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>14,650</b>	<b>6,156</b>	<b>-</b>	<b>-</b>



Photo (left): Gaajidmaa Sukhbaatar

# THANKSGIVING PARK EDA

## BUDGET INFORMATION

FUND 66	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Revenues:</b>				
31-10 Property Tax	218,669	254,908	300,000	300,000
<b>TOTAL REVENUE</b>	<b>218,669</b>	<b>254,908</b>	<b>300,000</b>	<b>300,000</b>
<b>40 Expenses:</b>				
31 Administration Charges	10,933	12,745	15,000	15,000
70 Thanksgiving Park Distribution	207,736	239,494	285,000	285,000
<b>TOTAL EXPENSES</b>	<b>218,669</b>	<b>252,239</b>	<b>300,000</b>	<b>300,000</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>-</b>	<b>2,669</b>	<b>-</b>	<b>-</b>

# ADOBE EDA

## BUDGET INFORMATION

FUND 67	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Revenues:</b>				
31-10 Property Tax	1,167,523	1,275,287	1,300,000	1,300,000
<b>TOTAL REVENUE</b>	<b>1,167,523</b>	<b>1,275,287</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b>40 Expenses:</b>				
80 Taking Entities	1,089,649	1,190,225	1,235,000	1,235,000
32 Administration	77,874	85,062	65,000	65,000
82 Redevelopment Expenditures	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>1,167,523</b>	<b>1,275,287</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Photo: Rohit Rawit

## OUTLETS AT TRAVERSE MOUNTAIN CDA

### BUDGET INFORMATION

FUND 68	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Revenues:</b>				
31-20 Sales Tax	183,319	-	-	-
31-10 Property Tax	169,239	202,850	375,000	375,000
<b>TOTAL REVENUE</b>	<b>352,558</b>	<b>202,850</b>	<b>375,000</b>	<b>375,000</b>
<b>40 Expenses:</b>				
80 Sales Tax Reimbursement	-	-	-	-
80 Property Tax Reimbursement	-	-	375,000	375,000
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>375,000</b>	<b>375,000</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>352,558</b>	<b>202,850</b>	<b>-</b>	<b>-</b>

# MEADOW POINTE CDA

## BUDGET INFORMATION

FUND 83	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026
<b>Revenues:</b>				
31-10 Property Tax	31,758	27,864	-	-
31-21 Sales Tax	61,887	-	100,000	100,000
<b>TOTAL REVENUE</b>	<b>93,645</b>	<b>27,864</b>	<b>100,000</b>	<b>100,000</b>
<b>40 Expenses:</b>				
80 Sales Tax Reimbursement	-	-	-	-
32 Reserves	-	-	100,000	100,000
82 Property Tax Reimbursement	61,887	-	-	-
<b>TOTAL EXPENSES</b>	<b>61,887</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>
<b>FUND SURPLUS/ (DEFICIT)</b>	<b>31,758</b>	<b>27,864</b>	<b>-</b>	<b>-</b>



*Photo credit: Asher Carlile*

The background of the entire page is a repeating pattern of yellow line-art icons on a solid yellow background. The icons consist of an oil pumpjack (derrick) and a small house with a chimney, positioned side-by-side.

# APPENDIX A

# COMPREHENSIVE STAFFING DOCUMENT

# STAFFING DOCUMENT

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>MAYOR &amp; CITY COUNCIL</b>					
<b>Elected:</b>					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	5.00	5.00	5.00	5.00	5.00
<b>TOTAL FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>OFFICE OF THE CITY ADMINISTRATOR</b>					
<b>Appointed:</b>					
City Administrator	1.00	1.00	1.00	1.00	1.00
Recorder	1.00	1.00	1.00	1.00	1.00
<b>Full-time:</b>					
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Deputy City Administrator	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Internal Auditor	-	-	-	-	1.00
Events Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Communications & Public Outreach Manager	-	1.00	1.00	1.00	1.00
Communications Specialist	-	-	-	-	1.00
Human Resource Director	1.00	1.00	1.00	1.00	1.00
Human Resource Supervisor	1.00	1.00	1.00	1.00	1.00
Human Resource Generalist	-	-	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00
IT Manager	1.00	1.00	1.00	1.00	1.00
Systems/Database Analyst	-	1.00	1.00	1.00	1.00
IT Technician II	1.00	1.00	1.00	1.00	1.00
IT Technician I	2.00	2.00	2.00	3.00	3.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic Lead	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic II	2.00	2.00	2.00	3.00	3.00
Emergency Management Coordinator	1.00	1.00	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Human Resources Assistant (2)	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	-
Events Specialist	-	-	-	0.50	0.50
Deputy City Recorder	-	-	-	0.50	0.50
Events Specialist	-	-	-	0.50	0.50
Grant Writer	0.50	-	-	-	-
<b>TOTAL FTE</b>	<b>22.00</b>	<b>23.50</b>	<b>24.50</b>	<b>28.00</b>	<b>29.50</b>

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>COMMUNITY DEVELOPMENT</b>					
<b>Full-time:</b>					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Long Range Planner / Planning Div. Manager	1.00	1.00	1.00	1.00	1.00
Planner III	-	-	2.00	2.00	2.00
Planner II	3.00	3.00	-	-	-
Planner I	-	-	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Environ. Sustainability & Recovery Director	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Assistant Building Official / Plans Examiner	-	1.00	1.00	1.00	1.00
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Residential Plans Examiner	-	1.00	-	-	-
Plans Examiner	1.00	1.00	2.00	2.00	2.00
Building Inspector I	2.00	2.00	3.00	3.00	3.00
Building Inspector II	2.00	2.00	1.00	1.00	1.00
Building Inspector III	3.00	1.00	3.00	3.00	3.00
Permit Technician I	-	1.00	1.00	1.00	1.00
Permit Technician II	2.00	2.00	2.00	2.00	2.00
<b>Part-time Non-benefited:</b>					
Planning Intern	0.50	0.50	0.50	0.50	0.50
Office Staff	1.00	1.00	0.50	0.50	0.50
<b>TOTAL FTE</b>	<b>20.50</b>	<b>21.50</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>
<b>ECONOMIC DEVELOPMENT</b>					
<b>Full-Time:</b>					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>ENGINEERING</b>					
<b>Full-time:</b>					
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
Engineer III	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Engineering Technician	-	-	0.25	0.25	0.25
Engineering Intern	-	-	-	-	0.50
<b>TOTAL FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>6.25</b>	<b>6.25</b>	<b>6.75</b>



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>FIBER</b>					
<b>Full-time:</b>					
Fiber Manager	-	1.00	1.00	1.00	1.00
Assistant Fiber Manager	-	-	1.00	-	-
Fiber Supervisor	-	1.00	1.00	1.00	1.00
Fiber Inspector	-	-	2.00	2.00	2.00
Fiber Analyst	-	-	-	1.00	1.00
<b>TOTAL FTE</b>	-	<b>2.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>FINANCE</b>					
<b>Appointed:</b>					
City Treasurer	1.00	1.00	1.00	1.00	1.00
<b>Full-time:</b>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Customer Service Lead	1.00	1.00	-	-	-
Accountant	1.00	1.00	1.00	1.00	1.00
Accounts Payable Technician II	1.00	1.00	1.00	1.00	1.00
Utility Billing Technician II	3.00	3.00	3.00	3.00	3.00
Utility Billing Technician I	-	-	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Customer Service Technician I	-	-	-	-	-
<b>TOTAL FTE</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
*Staffing changes are accounted for with the creation of the Informtion Center in FY 2020.					
<b>FIRE</b>					
<b>Full-time:</b>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Captain	9.00	9.00	13.00	13.00	13.00
Fire Engineer	9.00	9.00	11.00	11.00	11.00
Firefighter/Paramedic	23.00	23.00	23.00	23.00	23.00
Firefighter/EMT-I	14.00	14.00	26.00	26.00	26.00
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Training Officer	1.00	1.00	1.00	1.00	1.00
<b>Part-timer Non-benefited:</b>					
Firefighter/Paramedic	1.50	1.50	0.50	0.50	0.50
Firefighter/EMT-I	1.00	7.00	2.50	2.50	2.50
Office Assistant	0.50	0.50	0.50	0.50	0.50
<b>TOTAL FTE</b>	<b>67.00</b>	<b>73.00</b>	<b>85.50</b>	<b>85.50</b>	<b>85.50</b>

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>INFORMATION CENTER</b>					
<b>Full-time:</b>					
Information Center Manager	1.00	1.00	1.00	1.00	1.00
Information Center Lead	1.00	1.00	1.00	1.00	1.00
Information Center Technicians	3.00	4.00	4.00	4.00	4.00
<b>Part-time Non-benefited:</b>					
Information Center Technicians	2.00	1.50	1.50	1.50	1.50
<b>TOTAL FTE</b>	<b>7.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>
<b>JUSTICE COURT</b>					
<b>Appointed:</b>					
Justice Court Judge	1.00	1.00	1.00	1.00	1.00
<b>Full-time:</b>					
Court Clerk Supervisor	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Clerk	1.50	1.50	1.50	1.50	1.50
In-Court Clerk	1.00	0.50	0.50	0.50	0.50
<b>TOTAL FTE</b>	<b>5.50</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>LEGAL SERVICES</b>					
<b>Full-time:</b>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney/City Prosecutor	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	-	-	-	1.00	1.00
Legal Secretary Supervisor	-	-	1.00	1.00	1.00
Legal Secretary	2.00	2.00	2.00	2.00	2.00
<b>Part-time Non-benefited:</b>					
Assistant City Prosecutor	-	-	-	-	-
Legal Secretary	1.25	1.25	0.25	0.25	0.25
<b>TOTAL FTE</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>6.25</b>	<b>6.25</b>
<b>LEISURE SERVICES</b>					
<b>Recreation Division (21, 22)</b>					
<b>Full-time:</b>					
Recreation/Legacy Ctr. Director	1.00	1.00	1.00	1.00	1.00
Recreation/Legacy Ctr. Assistant Director	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Aquatics	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Operations	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Programs	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Leagues	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Assistant Aquatics Manager	1.00	1.00	1.00	1.00	1.00

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>LEISURE SERVICES CONT.</b>					
<b>Recreation Division (21, 22)</b>					
<b>Full-time:</b>					
Aquatics Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Registration & Front Desk Manager	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Membership Secretary	0.63	0.76	0.79	0.75	0.77
Administrative Assistant	-	-	-	-	-
Communications & Social Media Coordinator	-	-	-	0.20	0.56
Fitness Director	0.39	0.40	0.42	0.42	0.41
Fitness Instructor	2.00	1.94	1.98	2.09	2.02
Kids Fitness Instructor Assistant	0.22	0.23	0.21	0.15	0.19
Slim to Win	-	-	-	-	-
LC Pool Maintenance	0.77	0.87	0.93	0.85	0.88
LC Assistant Pool Manager	2.52	3.04	3.09	3.13	3.07
LC Lifeguard Head	3.40	2.70	2.97	3.38	3.28
LC Lifeguard	13.40	13.02	15.28	14.41	14.00
LC Lifeguard Instructor	0.50	0.50	0.60	0.69	0.67
USA Head Swim Coach	0.67	0.69	0.66	0.69	0.68
USA Swim Coach	1.59	1.56	1.29	1.50	1.47
Head Swim Coach	0.16	0.19	0.13	0.12	0.12
Swim Coach	0.47	0.41	0.25	0.29	0.30
WSI Coordinator	-	0.02	-	-	-
WSI (Swim Lesson Instructor)	1.91	1.61	2.04	2.89	2.75
Private Swim Lesson Instructor	0.24	0.19	0.27	0.16	0.20
Building Manager	1.38	1.37	1.31	1.31	1.32
Center Court Manager	1.21	0.95	1.12	1.03	1.04
Center Court Personnel	2.79	3.17	2.85	2.80	2.85
Outdoor Concession Manager	0.03	-	-	0.32	0.38
Outdoor Concession Site Supvr.	0.06	-	-	0.22	0.27
Outdoor Concessions	0.07	-	-	0.28	0.40
Front Desk Head Manager	0.59	0.91	0.89	0.85	0.88
Front Desk Manager	3.48	3.40	3.35	3.21	3.27
Front Desk Staff	4.71	4.86	4.77	4.92	4.86
Preschool Head	0.30	0.32	0.34	0.34	0.34
Preschool Assistant	0.82	1.17	1.28	1.32	1.28
Day Care Manager	0.71	0.72	0.92	0.95	0.93
Day Care Staff	1.73	2.42	2.24	2.12	2.17
Program Coordinator	0.76	0.68	0.68	0.75	0.71

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>LEISURE SERVICES CONT.</b>					
Head Cheer	0.11	0.07	0.02	0.12	0.10
Cheer Instructor	0.05	0.11	0.16	0.13	0.14
<b>Part-time Non-benefitted:</b>					
Head Dance	0.21	0.23	0.23	0.18	0.20
Dance Instructor	0.44	0.51	0.51	0.61	0.57
Other Instructors	0.09	0.09	0.05	0.10	0.08
Registration Staff	2.50	2.51	2.75	2.46	2.50
Rock Wall Attendant	0.42	0.48	0.48	0.44	0.46
Itty Bitty	0.73	0.71	0.80	0.74	0.77
League Supervisor	1.95	2.96	2.93	2.75	2.84
Official	7.42	6.91	6.65	6.43	6.58
Scorekeeper	1.53	1.34	1.13	0.93	1.05
Site Supervisor	0.16	0.16	0.16	0.21	0.19
Sports Instructor	-	-	-	-	-
Gymnastic Head Instructor	1.44	1.71	1.46	1.44	1.47
Gymnastic Instructor	4.73	4.58	5.10	5.11	5.08
Gymnastic Instructor Aid	-	0.06	-	-	-
Private Gymnastic Instructor	0.02	0.02	0.01	0.01	0.01
Equipment Personnel Gymnastic	2.45	2.50	2.59	2.25	2.38
Gymnastic Trade Supervisor	-	-	-	-	-
Gymnastic Trade Head Supervisor	-	-	-	-	-
OD Pool Maintenance	0.47	0.67	0.70	0.86	0.82
OD Pool Manager	0.99	1.53	1.13	1.01	1.08
OD Pool Cashier	1.38	1.78	1.88	2.19	2.10
OD Lifeguard	4.09	5.00	3.65	4.40	4.25
Ice Rink	-	-	1.17	1.28	-
Skating Instructor	-	-	0.11	0.20	-
<b>TOTAL FTE</b>	<b>91.69</b>	<b>95.03</b>	<b>97.33</b>	<b>98.95</b>	<b>97.74</b>
<b>Senior Services (68)</b>					
<b>Full-time:</b>					
Senior Center Manager	1.00	1.00	1.00	1.00	1.00
Senior Services Program Coordinator	1.00	1.00	1.00	1.00	1.00
<b>Part-Time Non-benefitted:</b>					
Senior Center Aide	1.50	1.50	1.50	1.50	1.50
Shuttle Operator	-	-	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>3.50</b>	<b>3.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
<b>Library Division (74)</b>					
<b>Full-time:</b>					
Library Director	1.00	1.00	1.00	1.00	1.00
Librarian	4.00	4.00	4.00	4.00	4.00

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>LEISURE SERVICES CONT.</b>					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Associate Librarian	3.00	3.00	4.00	4.00	4.00
Clerk	1.00	1.00	-	-	-
<b>Part-Time Non-benefited:</b>					
Clerk	8.00	6.70	6.70	6.70	10.70
Page	3.00	4.30	4.30	4.30	4.30
<b>TOTAL FTE</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>25.00</b>
<b>Literacy Division (75)</b>					
<b>Full-time:</b>					
Literacy Center Manager	1.00	1.00	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Staff - 25 Hours/Week	2.50	2.50	2.50	2.50	2.50
Staff - 10-15 Hours/Week	4.13	4.13	4.13	4.13	4.13
Receptionist	1.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>9.63</b>	<b>9.63</b>	<b>9.63</b>	<b>9.63</b>	<b>9.63</b>
<b>TOTAL LEISURE SERVICES FTE</b>	<b>125.82</b>	<b>129.16</b>	<b>132.46</b>	<b>134.08</b>	<b>136.87</b>
<b>PARKS AND FACILITIES</b>					
<b>Full-time:</b>					
Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Plumber	-	-	1.00	1.00	1.00
Custodian Lead	1.00	1.00	1.00	1.00	1.00
Buildings Worker	4.00	5.00	7.00	7.00	9.00
Facilities Lead/Construction Manager	1.00	1.00	1.00	1.00	1.00
Parks Planning Manager	-	1.00	1.00	1.00	1.00
Sports Park Supervisor	1.00	1.00	1.00	1.00	1.00
Sports Park Worker	3.00	3.00	5.00	5.00	5.00
Leisure Parks Supervisor	1.00	1.00	1.00	1.00	1.00
Leisure Parks Worker	6.00	6.00	7.00	7.00	10.00
Journey Electrician	1.00	1.00	1.00	1.00	1.00
HVAC Mechanic Lead	1.00	1.00	1.00	1.00	1.00
HVAC Mechanic	1.00	1.00	1.00	1.00	1.00
Buildings Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Parks Inspector/Project Manager	1.00	1.00	1.00	1.00	1.00
Irrigation Supervisor	1.00	1.00	-	-	-
Irrigation Worker	1.00	1.00	-	-	-
Urban Forestry, Trails, and Open Space Supvr.	1.00	1.00	1.00	1.00	1.00
Trails and Open Space Worker	3.00	3.00	5.00	7.00	7.00
Arborist Groundsman Worker	-	1.00	1.00	1.00	1.00

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>PARKS AND FACILITIES CONT.</b>					
Administrative Assistant	-	-	1.00	1.00	1.00
Cemetery Sexton	1.00	1.00	1.00	1.00	1.00
Cemetery Supervisor	1.00	1.00	1.00	1.00	1.00
Cemetery Worker	2.00	2.00	2.00	2.00	2.00
<b>Seasonal/Temporary:</b>					
Cemetery Secretary	0.50	0.50	0.50	0.50	0.50
Laborer	7.50	7.50	3.50	3.50	4.00
<b>TOTAL FTE</b>	<b>42.00</b>	<b>45.00</b>	<b>48.00</b>	<b>50.00</b>	<b>55.50</b>
<b>POLICE</b>					
<b>Full-time:</b>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00	4.00	4.00
Police Sergeant	13.00	13.00	14.00	14.00	14.00
Police Corporal	10.00	10.00	9.00	9.00	9.00
Police Officer III	3.00	3.00	10.00	10.00	10.00
Police Officer II	9.00	9.00	11.00	11.00	14.00
Police Officer I	19.00	22.00	18.00	18.00	18.00
Victim Advocate Coordinator	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	-	-	-
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00	1.00
Records Redaction Specialist	-	-	1.00	1.00	1.00
Records Clerk	2.00	3.00	2.00	2.00	2.00
Records Manager	-	-	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Records Clerk	0.50	-	1.50	1.50	1.50
Front Desk Secretary/Dispatcher	2.00	2.00	1.50	1.50	1.50
Victim Advocate	0.50	0.50	0.50	0.50	0.50
Cares Coalition Coordinator/Assistant	-	-	1.00	1.00	1.00
Crossing Guard Coordinator	0.50	0.50	0.50	0.50	0.50
Crossing Guard	13.45	13.45	13.45	13.45	13.45
<b>TOTAL FTE</b>	<b>83.95</b>	<b>87.45</b>	<b>93.45</b>	<b>93.45</b>	<b>96.45</b>
<b>POWER</b>					
<b>Full-time:</b>					
Power Director	1.00	1.00	1.00	1.00	1.00
Assistant Power Director	-	1.00	1.00	1.00	1.00
Administrative Services Manager	-	1.00	1.00	1.00	1.00
Power Operations Manager	1.00	1.00	1.00	1.00	1.00
Planning & Engineering Manager	1.00	1.00	1.00	1.00	1.00



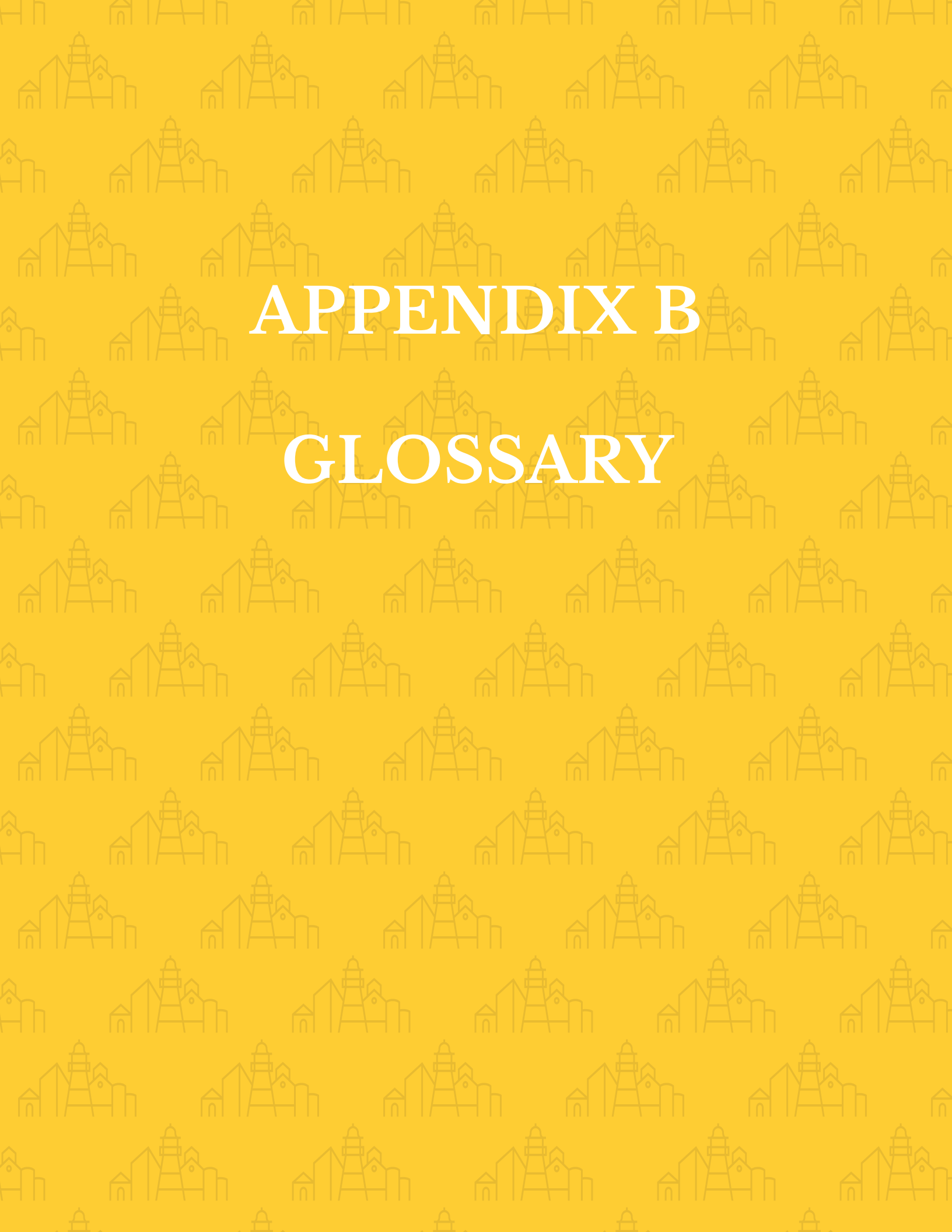
POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>POWER CONT.</b>					
Resource Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	-	1.00	1.00	1.00
<b>Full-time:</b>					
Administrative Assistant	-	1.00	1.00	1.00	1.00
Metering Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Metering Systems Technician	1.00	1.00	1.00	1.00	1.00
Meter Field Technician	1.00	1.00	-	-	-
Locator & Inspector	-	-	1.00	1.00	1.00
Warehouse Manager	1.00	1.00	1.00	1.00	1.00
Warehouse Laborer	-	1.00	1.00	1.00	1.00
Resource Scheduler	1.00	1.00	-	-	-
Power Line Field Supervisor	3.00	3.00	3.00	3.00	3.00
Journey Power Lineman	6.00	5.00	6.00	6.00	6.00
Power Groundsman	-	-	1.00	1.00	1.00
Apprentice Lineman	5.00	8.00	8.00	8.00	8.00
Street Light Technician	1.00	1.00	-	-	-
Power System Planner	2.00	2.00	1.00	1.00	1.00
Power Draftsman	1.00	1.00	1.00	1.00	1.00
Blue Stakes Technician	2.00	2.00	4.00	5.00	5.00
Scada Technician	1.00	1.00	1.00	1.00	1.00
Journey Subtechnician	1.00	1.00	1.00	1.00	1.00
Substation Supervisor	1.00	1.00	-	-	-
Program and Account Manager	1.00	-	-	-	-
Power Generation Technician	-	-	1.00	1.00	1.00
<b>Part-time Non-benefited:</b>					
Power Laborer	-	-	0.50	0.50	0.50
Mapping Specialist	-	-	0.50	0.50	0.50
Power Office Assistant	0.50	-	-	-	-
Warehouse Assistant	0.50	-	-	-	-
<b>TOTAL FTE</b>	<b>34.00</b>	<b>38.00</b>	<b>41.00</b>	<b>42.00</b>	<b>42.00</b>
<b>PUBLIC WORKS</b>					
<b>Streets (61)</b>					
<b>Full-time:</b>					
Streets Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Streets Supervisor	-	-	1.00	1.00	1.00
Pavement Manager	1.00	1.00	1.00	1.00	1.00
Street Inspector	-	-	-	-	-
Crew Foreman	1.00	1.00	-	-	-
Sign Manager	1.00	1.00	1.00	1.00	1.00
Sign Maintenance Technician	1.00	1.00	-	-	1.00

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Streets (61) (Cont.)</b>					
Streets Lead	1.00	2.00	2.00	2.00	2.00
Street Operator III	1.00	1.00	1.00	1.00	1.00
Street Operator II	-	1.00	4.00	4.00	4.00
Street Operator I	8.00	6.00	4.00	5.00	5.00
<b>Seasonal/Temporary:</b>					
Laborer	0.65	0.65	0.65	0.65	0.65
<b>TOTAL FTE</b>	<b>16.65</b>	<b>16.65</b>	<b>16.65</b>	<b>17.65</b>	<b>18.65</b>
<b>Culinary Water (51)</b>					
<b>Full-time:</b>					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Water Systems Manager	1.00	1.00	1.00	1.00	1.00
Water Sampling Technician	1.00	1.00	1.00	1.00	1.00
Backflow Technician	-	-	-	-	-
Water Maintenance Supervisor	1.00	1.00	1.00	1.00	2.00
Water Meter/Compliance Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	2.00	4.00	3.00	3.00	3.00
Water Systems Operator III	1.00	1.00	2.00	2.00	2.00
Water Systems Operator II	1.00	-	-	-	-
Water Systems Operator I	-	2.00	3.00	3.00	2.00
Water Meter Lead	-	-	1.00	1.00	1.00
Water Meter Technician	2.00	2.00	-	-	-
Public Works Inspection Supervisor	1.00	1.00	-	-	-
Public Works Inspector	2.00	2.00	3.00	3.00	3.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Journey Electrician	-	-	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>16.00</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>
<b>Waste Water (52)</b>					
<b>Full-time:</b>					
Wastewater Systems Supervisor	1.00	1.00	-	-	-
Wastewater Lead	1.00	2.00	3.00	3.00	3.00
Public Works Inspections Supervisor	-	-	1.00	1.00	1.00
Public Works Inspector	1.00	1.00	-	-	-
Wastewater Systems Operator IV	2.00	-	1.00	1.00	1.00
Wastewater Systems Operator III	-	-	-	-	-
Wastewater Systems Operator II	2.00	4.00	2.00	2.00	2.00
Wastewater Systems Operator I	1.00	-	2.00	2.00	2.00
<b>TOTAL FTE</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Pressurized Irrigation (55)</b>					
<b>Full-time:</b>					
Water Operations Supervisor	1.00	1.00	1.00	1.00	1.00

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>Pressurized Irrigation (55) (cont.)</b>					
Water Systems Operator IV	-	1.00	2.00	2.00	2.00
Water Systems Operator III	2.00	-	-	-	-
Water Systems Operator II	1.00	1.00	-	-	-
Water Systems Operator I	-	-	1.00	1.00	1.00
Electrician/Instrumentation Technician	-	-	-	-	-
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>5.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Storm Drain (57)</b>					
<b>Full-time:</b>					
Storm Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Lead	2.00	2.00	2.00	2.00	2.00
Storm Water Systems Operator IV	2.00	1.00	1.00	1.00	1.00
Storm Water Systems Operator III	1.00	-	-	-	-
Storm Water Systems Operator II	2.00	3.00	1.00	1.00	1.00
Storm Water Systems Operator I	-	2.00	4.00	4.00	4.00
Storm Water Systems S.W.P.P. Inspector	2.00	2.00	2.00	2.00	2.00
Storm Water Management Engineer	1.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>
<b>TOTAL PUBLIC WORKS FTE</b>	<b>56.65</b>	<b>55.65</b>	<b>60.65</b>	<b>62.65</b>	<b>63.65</b>

POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
<b>OVERALL STAFFING TOTAL</b>					
<b>General Government:</b>					
Mayor and Council	6.00	6.00	6.00	6.00	6.00
Office of the City Administrator	22.00	23.50	24.50	28.00	29.50
Community Development	20.50	21.50	23.00	23.00	23.00
Economic Development	1.00	1.00	1.00	1.00	1.00
Engineering	6.00	6.00	6.25	6.25	6.75
Finance	9.00	9.00	9.00	9.00	9.00
Information Center	7.00	7.50	7.50	7.50	7.50
Justice Court	5.50	5.00	5.00	5.00	5.00
Legal Services	5.25	5.25	5.25	6.25	6.25
Parks and Facilities	42.00	45.00	48.00	50.00	55.50
<b>TOTAL FTE</b>	<b>124.25</b>	<b>129.75</b>	<b>135.50</b>	<b>142.00</b>	<b>149.50</b>
<b>Public Safety:</b>					
Fire	67.00	73.00	85.50	85.50	85.50
Police	83.95	87.45	93.45	93.45	96.45
<b>TOTAL FTE</b>	<b>150.95</b>	<b>160.45</b>	<b>178.95</b>	<b>178.95</b>	<b>181.95</b>
<b>Leisure Services:</b>					
Senior Services	3.50	3.50	4.50	4.50	4.50
Library	21.00	21.00	21.00	21.00	25.00
Literacy Center	9.63	9.63	9.63	9.63	9.63
Recreation	91.69	95.03	97.33	98.95	97.74
<b>TOTAL FTE</b>	<b>125.82</b>	<b>129.16</b>	<b>132.46</b>	<b>134.08</b>	<b>136.87</b>
<b>Public Works:</b>					
Streets	16.65	16.65	16.65	17.65	18.65
<b>TOTAL FTE</b>	<b>16.65</b>	<b>16.65</b>	<b>16.65</b>	<b>17.65</b>	<b>18.65</b>
<b>Enterprise:</b>					
Power	34.00	38.00	41.00	42.00	42.00
Fiber	-	2.00	5.00	5.00	5.00
Culinary Water	16.00	19.00	20.00	20.00	20.00
Waste Water	8.00	8.00	9.00	9.00	9.00
Pressurized Irrigation	5.00	4.00	5.00	5.00	5.00
Storm Drain	11.00	12.00	12.00	12.00	12.00
<b>TOTAL FTE</b>	<b>74.00</b>	<b>83.00</b>	<b>92.00</b>	<b>93.00</b>	<b>93.00</b>
<b>OVERALL TOTAL FTE</b>	<b>491.67</b>	<b>519.01</b>	<b>555.56</b>	<b>565.68</b>	<b>579.97</b>
<b>TOTAL FULL-TIME</b>	<b>354.00</b>	<b>375.00</b>	<b>416.00</b>	<b>423.00</b>	<b>434.00</b>
<b>TOTAL PART-TIME</b>	<b>137.67</b>	<b>144.01</b>	<b>139.56</b>	<b>142.68</b>	<b>145.97</b>

Positions added in this year's budget include 1 Internal Auditor position, 3 Police Officer positions, 1 Streets position, 3 FT Parks positions, 1 PT Parks position, 2 Buildings/Grounds positions, and 8 PT Library Clerks.



# APPENDIX B

## GLOSSARY

# GLOSSARY

---

## A

### **ACCOUNTING PERIOD:**

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

### **ACCOUNTING SYSTEM:**

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

### **ACCRUAL BASIS:**

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

### **ACTUAL:**

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

### **ADOPTED:**

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

### **ADOPTED BUDGET:**

The financial plan for the fiscal year beginning July 1.

### **ALLOCATED COST:**

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

### **ALLOTMENT:**

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

### **AMENDED OR REVISED BUDGET:**

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

### **AMORTIZATION:**

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

### **APPROPRIATION:**

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



## **ASSESSED VALUATION:**

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

## **ASSESSMENT ROLL:**

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

## **AUDIT:**

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

# **B**

## **BALANCED BUDGET:**

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

## **BALANCE SHEET:**

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

## **BASE BUDGET:**

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

## **BASIS OF BUDGETING:**

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

## **BEGINNING FUND BALANCE:**

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

## **BOND:**

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

## **BUDGET:**

A plan of financial operation embodying an estimate of proposed means of financing. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan 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 appropriate body.

## **BUDGETING (APPROPRIATING):**

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

## **BUDGET CALENDAR:**

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

## **BUDGET DOCUMENT:**

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

## **BUDGET MESSAGE:**

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

## **BUDGET MODIFICATION:**

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

## **BUDGET RETREAT:**

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

## **BUDGET SUPPLEMENT:**

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

## **BUDGETARY BASIS:**

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

# **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.

**CHARGES FOR SERVICES:**

A variety of fees for services charged by city agencies, generally categorized under Parks, Public Safety, Cemetery, Animal Control, Public Works, and Public Utilities.

**CIP:**

See CAPITAL IMPROVEMENT PLAN.

**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.

## **CONTRIBUTIONS:**

Funds received for a specific purpose.

## **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.

## **DEFICIT**

A deficit occurs when spending, or money going out, exceeds revenue, or money coming in, within a period.

## **DEPARTMENT:**

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

## **DEPRECIATION:**

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

## **DIRECT SALES:**

Gross retail sales that are collected from local businesses.

## **DIVISION:**

A sub-unit of a Department organization.

# **E**

## **ELEMENT (GENERAL PLAN):**

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

## **ENCUMBRANCE:**

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

**ENDING FUND BALANCE:**

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

**ENTERPRISE FUND:**

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

**EXPENDITURES:**

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

**F****FEES:**

Charges for specific services.

**FIBER NETWORK PROJECT:**

The City is constructing a City-wide fiber network. This fiber network brings many benefits including multi-gig internet speeds, virtually unlimited bandwidth potential, and a more reliable internet connection.

**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.

**FINES AND FORFEITURES:**

A variety of fees, fines, and forfeitures collected by the State Court System, including bail forfeitures, garnishments, and legal defender's recoupment.

**FISCAL YEAR:**

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

**FORECAST:**

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

**FULL-TIME EQUIVALENT (FTE):**

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

**FUND:**

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

## **FUND BALANCE (EQUITY):**

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

## **FUNDING SOURCES:**

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

## **FUND SUMMARY:**

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

# **G**

## **GAAP ADJUSTMENTS:**

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

## **GASB 34:**

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

## **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):**

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

## **GENERAL FUND:**

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

## **GENERAL LONG-TERM DEBT:**

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



**GENERAL OBLIGATION BONDS (G.O. BONDS):**

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

**GOVERNMENTAL FUNDS:**

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

**GRANT:**

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

**I****IMPACT FEES:**

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

**IMPROVEMENT DISTRICTS:**

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

**INFRASTRUCTURE:**

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

**IN-LIEU PROPERTY TAX:**

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

**INTER-FUND TRANSFER:**

Amounts transferred from one fund to another.

**INTERGOVERNMENTAL REVENUES:**

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

**INTERNAL SERVICE FUND:**

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

**ISO:**

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

# L

## **LEGISLATIVE ISSUES:**

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

## **LICENSES AND PERMITS:**

Fees imposed on construction-related activities and for the acquisition of other nonbusiness permits.

# 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

## **PARK, ARTS, RECREATION, AND CULTURE (PARC) TAX:**

On November 2, 2021, a majority of Lehi City voters approved a 1/10th of 1% increase in the local sales and use tax as a means of enhancing funding for recreational and cultural facilities and cultural organizations within Lehi City. The Lehi City Council enacted the tax by ordinance on November 16, 2021. The tax goes into effect April 1, 2022 and will be in effect through March 31, 2032.

PARC tax revenue may only be used for capital development of government owned or operated recreational and cultural facilities, and for the ongoing operations of nonprofit cultural organizations.

## **PAY-AS-YOU-GO FINANCING:**

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

## **PERFORMANCE BUDGET:**

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

## **PERFORMANCE INDICATOR:**

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

## **PERFORMANCE MEASURE:**

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

## **PERSONAL SERVICES:**

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

## **PROGRAM:**

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

## **PROGRAM BUDGET:**

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

## **PROJECT COSTS:**

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

## **PROPERTY TAX:**

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

## **PROPRIETARY FUNDS:**

Services rendered under these accounts are paid by those patrons who use them, working like a business. Proprietary funds are not eligible to make a profit; therefore, costs should balance out with revenue.

# **R**

## **RDA:**

See REDEVELOPMENT AGENCY.

## **RE-BUDGET:**

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

## **REDEVELOPMENT AGENCY:**

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

**REFUNDING:**

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

**REPLACEMENT SCHEDULE:**

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

**RESERVE:**

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

**RESIDUAL EQUITY:**

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

**RESTRICTED REVENUES:**

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

**REVENUE:**

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

**REVENUE BONDS:**

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

**RETAINED EARNINGS:**

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

**S****SELF INSURANCE:**

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

**SERVICE LEVELS:**

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

## **SPECIAL REVENUE FUNDS:**

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

# **T**

## **TAX INCREMENT FINANCING:**

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

## **TAX RATE:**

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

## **TAX RATE LIMIT:**

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

## **TAXES:**

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

## **TENTATIVE BUDGET:**

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

## **TRANSFERS:**

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

# **U**

## **USER FEES:**

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

# **Z**

## **ZERO-BASE BUDGETING (ZBB):**

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