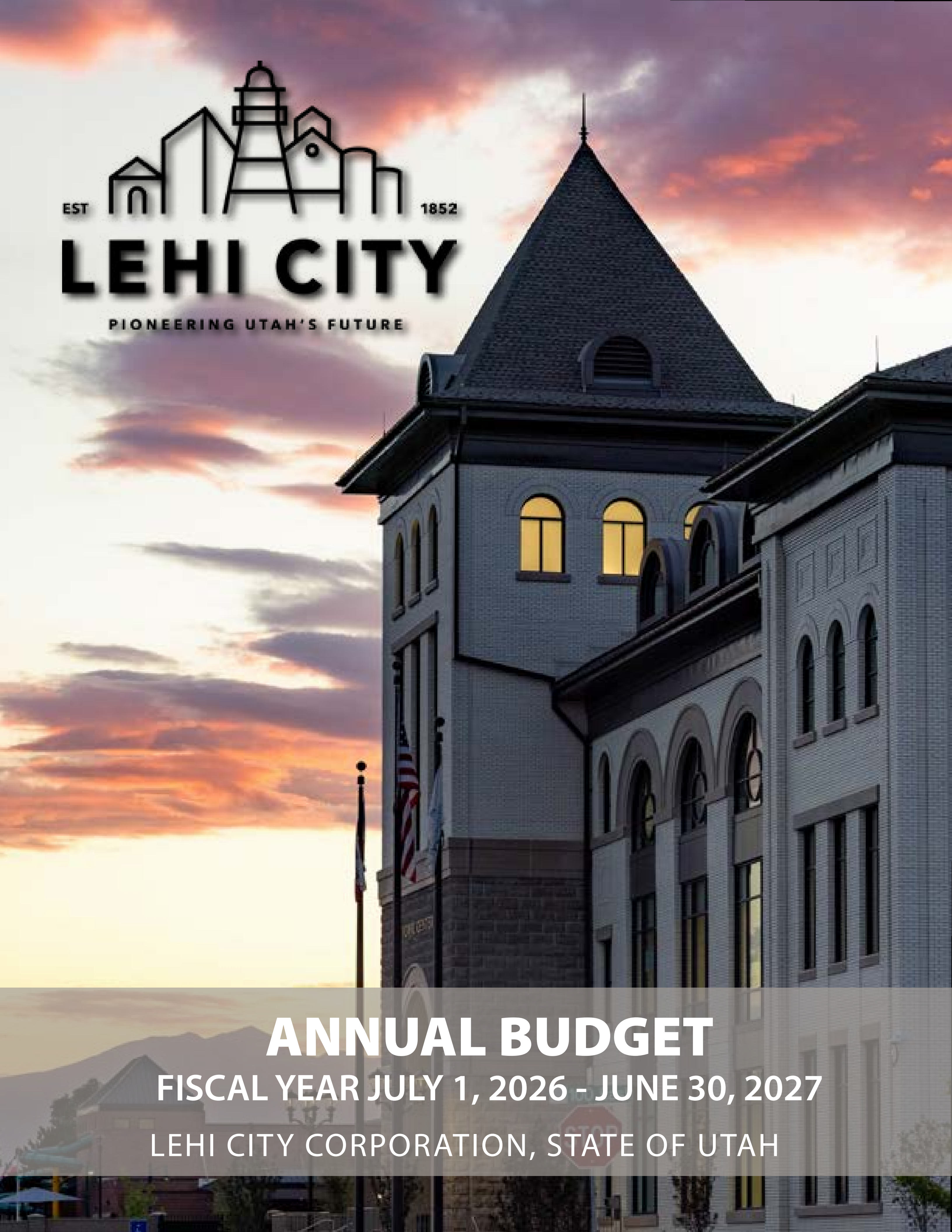


EST 1852

LEHI CITY

PIONEERING UTAH'S FUTURE

ANNUAL BUDGET

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

LEHI CITY CORPORATION, STATE OF UTAH

Photos for this document have been provided by Lehi City staff and by resident submissions to the annual Lehi City Photo Contest. Resident's photos have been credited. Cover photo by: Amy Kennedy

LEHI CITY
STATE OF UTAH

Approved Annual Budget
Fiscal Year 2026 - 2027

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, Accountability and Compliance Officer
Ben Maxfield, Management Analyst
Mariah Hayes, Research 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

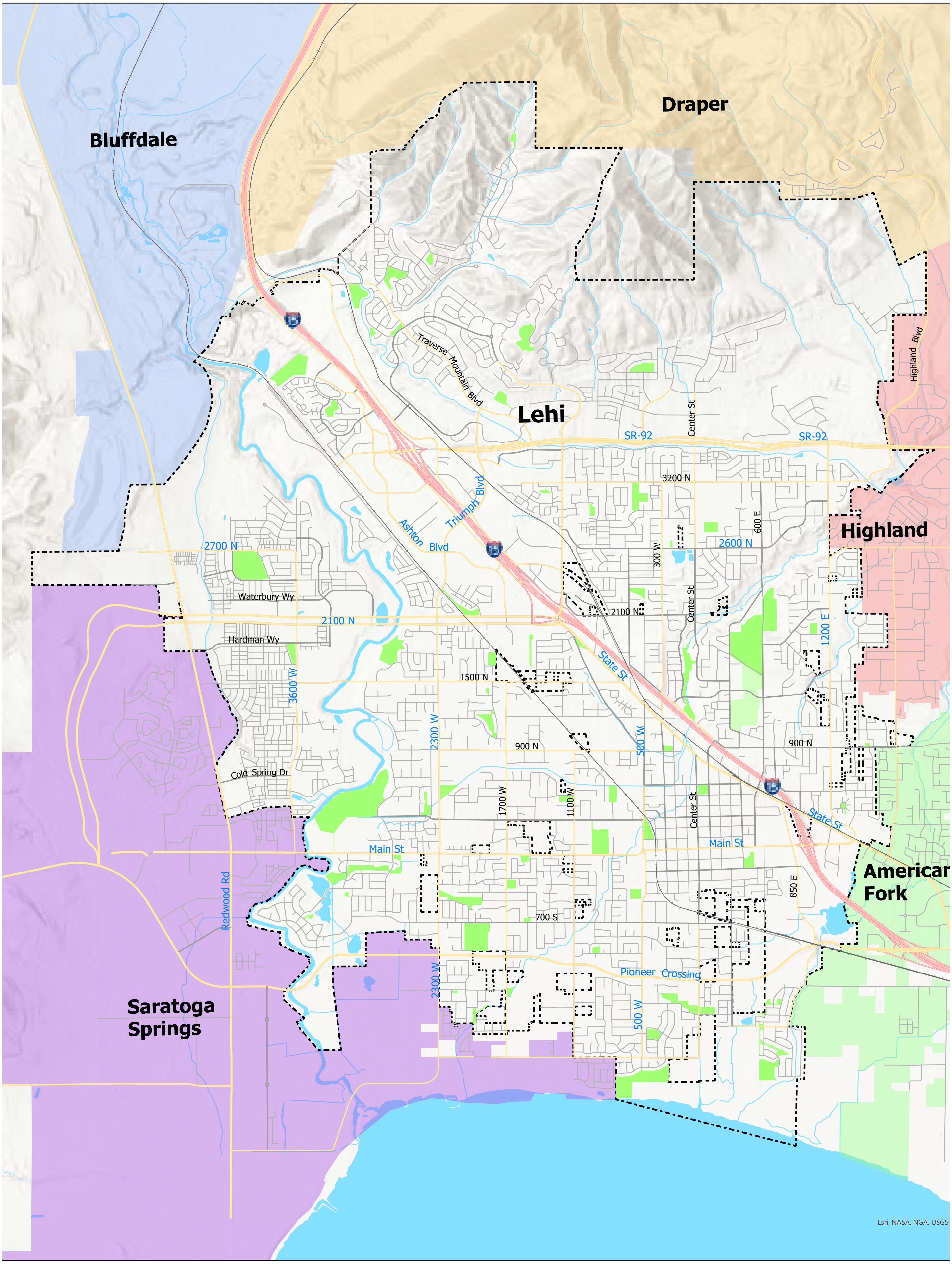
July 01, 2025

Christopher P. Morrill

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, 2025. 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.

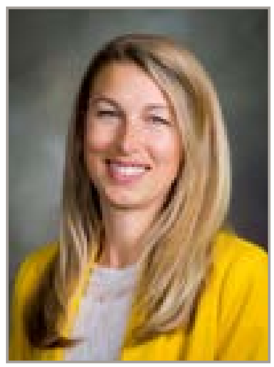
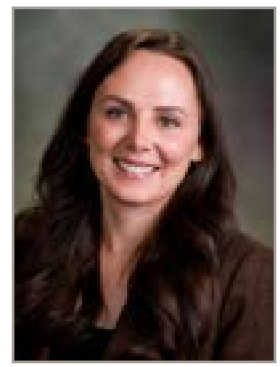
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting to GFOA to determine its eligibility for another award.



Bluffdale
Draper
Lehi
Highland
American Fork
Saratoga Springs
Traverse Mountain Blvd
SR-92
Center St
3200 N
Triumph Blvd
Ashton Blvd
2700 N
2600 N
600 E
300 W
Waterbury Wy
2100 N
Hardman Wy
1200 E
State St
1500 N
3600 W
2300 W
900 N
500 W
Cold Spring Dr
1700 W
1100 W
Main St
Redwood Rd
850 E
700 S
Pioneer Crossing
Highland Blvd
Esri, NASA, NGA, USGS

ELECTED OFFICIALS & CITY STAFF

Mayor
Paul Binns

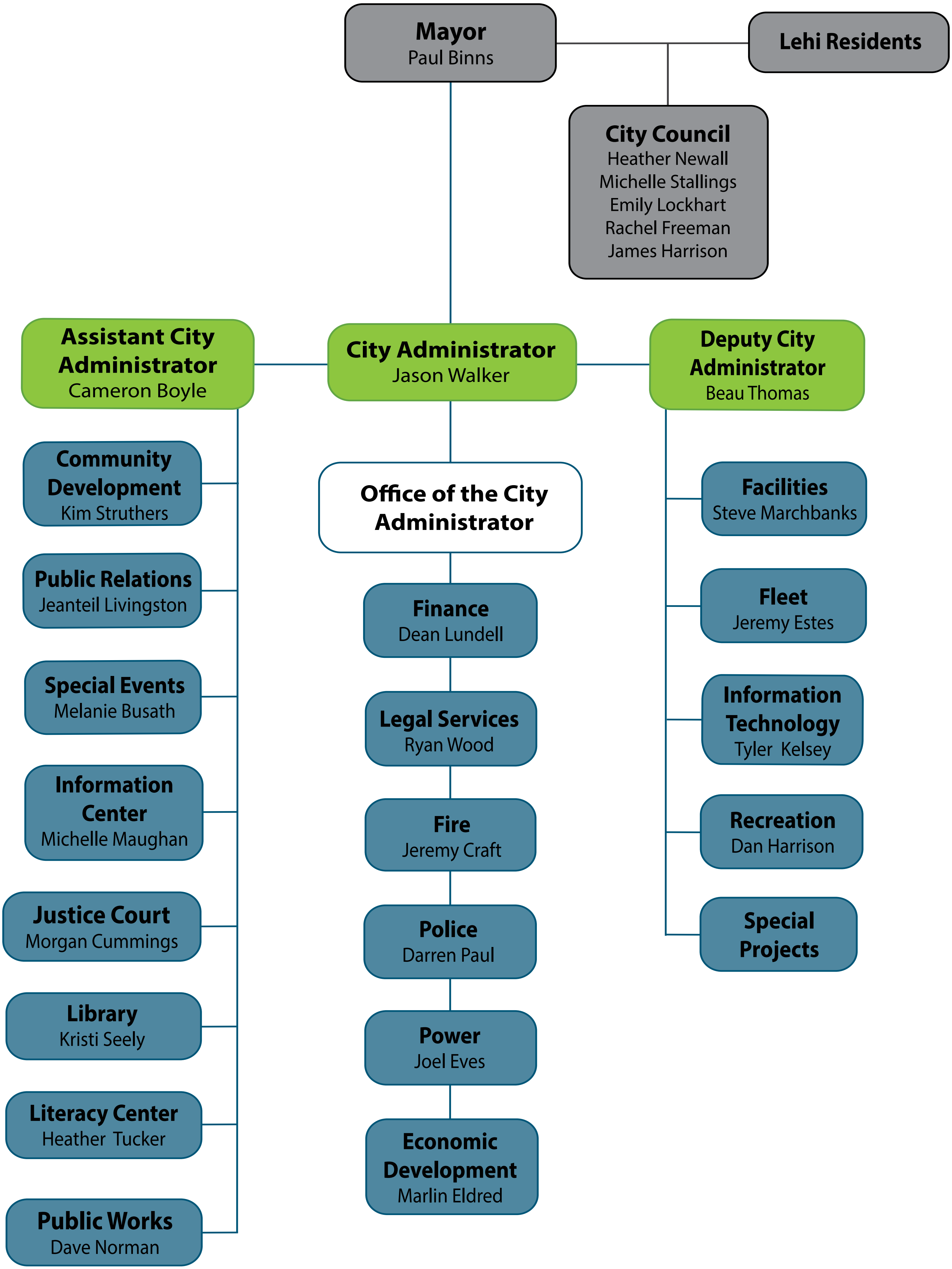
				
Council Member Michelle Stallings	Council Member Heather Newall	Council Member Rachel Freeman	Council Member James Harrison	Council Member Emily Lockhart

APPOINTED OFFICIALS

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

DEPARTMENT DIRECTORS

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



Mayor
Paul Binns
Lehi Residents
City Council
Heather Newall
Michelle Stallings
Emily Lockhart
Rachel Freeman
James Harrison
Assistant City Administrator
Cameron Boyle
City Administrator
Jason Walker
Deputy City Administrator
Beau Thomas
Community Development
Kim Struthers
Public Relations
Jeanteil Livingston
Special Events
Melanie Busath
Information Center
Michelle Maughan
Justice Court
Morgan Cummings
Library
Kristi Seely
Literacy Center
Heather Tucker
Public Works
Dave Norman
Office of the City Administrator
Finance
Dean Lundell
Legal Services
Ryan Wood
Fire
Jeremy Craft
Police
Darren Paul
Power
Joel Eves
Economic Development
Marlin Eldred
Facilities
Steve Marchbanks
Fleet
Jeremy Estes
Information Technology
Tyler Kelsey
Recreation
Dan Harrison
Special Projects

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BUDGET SUMMARY

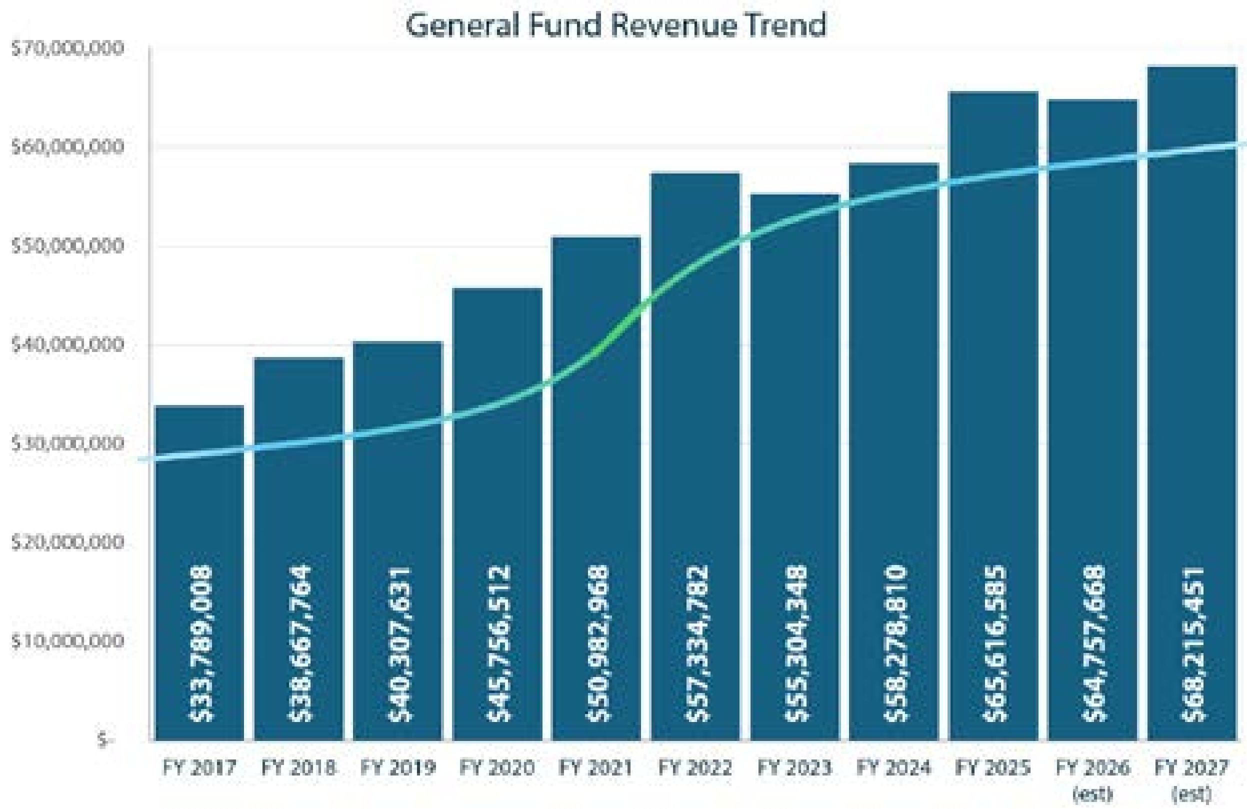
EXECUTIVE SUMMARY

I am pleased to present to you the budget for the upcoming 2026-27 fiscal year. This budget is the result 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 1,114 new permits issued for homes and businesses. The city's population is currently estimated at 95,313, making it the sixth-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 a 5.34% increase in General Fund revenues for FY 2027 from FY 2026. 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

Two police officers, three parks employees, one part-time fleet mechanic, one part-time fleet office assistant, four water crew members, one streets worker, one part-time utility billing technician and the conversion of a part-time court clerk to a full-time clerk, are included as new positions in this year's budget. 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 2027 are estimated to total $378,503,882. This is more than last year's budgeted expenditures of $350,076,946. This is primarily related to higher expenditures on capital projects in the upcoming year. During fiscal year 2026, we continued the expansion of the City Fiber Network and completed the Lehi Civic Center Building. Both projects will contribute to the level of service and the quality of life for Lehi's residents.

The City is currently working on several capital projects throughout the City. The progress of these projects is dependent upon time and budget. These projects include:

- Completion of Fiber Network
- Hospital Loop Road
- Public Works Building
- 2300 W Road
- Dry Creek Lake/Park
- Lakeview Park
- West Side Water Tank
- Skye Power Substation
- Brooks Reservoir Expansion

I believe residents will be pleased with the results of these projects and the positive impact they will have on our community.

The largest of these projects would be the construction of the Public Works Building. This 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. Holbrook Farms Park opened last fall and provides unique recreational opportunities to City residents. Dry Creek Lake/Park and Lakeview Park 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 rates Lehi charges. Keeping rates at a level to meet operational and capital needs is critical to maintain City infrastructure and avoid 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 88% 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 not increase , as they have the past five years. In accordance to the adopted rate schedule for the Power Department resident rates will rise by approximately $2 per kWh. 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 one of the lowest compared to neighboring cities.

CONCLUSION

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

Respectfully,

Mayor Paul Binns


Photo Credit (left to right): Jacob Castile, Sarah Rogers

COMBINED FUND REVENUES

FUND	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027	PERCENT CHANGE
General	58,357,658	65,714,641	66,904,294	68,215,451	2%
State & Federal Grants	554,709	660,046	5,549,575	10,235,000	84%
Capital Projects	4,288,134	7,766,822	31,799,709	5,709,488	-82%
Class C Roads	6,493,016	8,104,493	7,666,826	7,700,000	0%
Liquor	90,610	102,917	117,195	100,000	-15%
CDBG	216,596	672,906	345,000	365,000	6%
PARC Tax	1,953,235	2,075,799	1,825,000	2,000,000	10%
Payment In-Lieu	277,882	132,676	670,000	540,000	-19%
Buildings & Grounds	2,153,207	2,149,297	3,068,787	3,556,028	16%
IT	1,572,432	1,670,999	2,013,066	2,212,552	10%
Fleet	4,108,754	4,422,249	5,642,701	9,026,812	60%
Risk Management	1,809,382	2,188,133	2,365,422	2,076,822	-12%
Fiber	2,880,936	3,301,688	4,032,288	32,819,204	714%
Recreation	6,311,806	6,891,678	7,277,246	7,418,791	2%
Culinary Water	19,053,903	14,127,033	32,973,138	67,362,514	104%
Sewer	14,224,526	19,333,452	19,623,856	22,195,785	13%
Electric	60,102,484	65,129,756	63,017,544	63,441,935	1%
Garbage	4,874,564	5,223,287	5,457,500	6,011,931	10%
Pressurized Irrigation	13,612,685	17,929,148	12,062,204	11,574,171	-4%
Drainage	4,779,823	5,920,580	4,054,575	3,845,129	-5%
Fire Impact Fees	220,903	508,928	223,685	201,000	-10%
Parks Impact Fees	3,034,760	3,014,991	8,228,188	8,569,640	4%
Police Impact Fees	157,503	371,403	210,500	210,500	0%
Road Impact Fees	2,026,145	6,562,923	10,770,000	2,000,000	-81%
Culinary Water Impact Fees	3,267,101	1,463,116	5,415,000	5,595,000	3%
Sewer Impact Fees	1,069,600	1,236,151	7,280,000	6,020,000	-17%
Electric Impact Fees	2,794,139	3,689,896	7,920,391	7,920,391	0%
Pressurized Irrigation Impact Fees	690,518	1,701,618	945,000	935,000	-1%
Drainage Impact Fees	273,090	312,036	575,000	375,000	-35%
Millpond RDA	122,562	106,784	2,310,000	1,387,500	-40%
TI RDA	4,867,517	6,912,605	9,000,000	9,000,000	0%
Thanksgiving Park EDA	254,908	-	300,000	-	-100%
Adobe EDA	1,275,287	1,262,857	1,300,000	1,300,000	0%
Outlets at Traverse CDA	202,850	244,576	375,000	375,000	0%
Meadow Pointe CDA	27,864	180,912	100,000	100,000	0%
Xactware CDA	371,698	395,872	416,459	375,000	-10%
Local Building Authority	14,887,921	2,657,371	18,114,675	2,847,175	-84%
Debt Service Fund	1,866,898	1,925,662	2,481,806	4,886,063	97%
TOTAL REVENUES	**245,127,605**	**266,065,302**	**352,431,630**	**378,503,882**	**7%**

COMBINED FUND EXPENDITURES

FUND	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027	PERCENT CHANGE
General	53,576,949	66,142,849	65,797,111	68,215,451	4%
State & Federal Grants	1,043,779	1,022,189	5,549,575	10,235,000	84%
Capital Projects	30,308,596	10,166,804	4,878,915	5,709,488	17%
Class C Roads	5,117,067	9,344,594	7,266,826	7,700,000	6%
Liquor	90,610	102,917	90,000	100,000	11%
CDBG	216,596	672,906	345,000	365,000	6%
PARC Tax	2,168,784	1,613,842	1,825,000	2,000,000	10%
Payment In-Lieu	57,760	-	670,000	540,000	-19%
Buildings & Grounds	2,142,371	2,416,718	3,068,787	3,556,028	16%
IT	1,719,228	1,813,898	2,013,066	2,212,552	10%
Fleet	3,112,537	4,078,952	5,642,701	9,026,812	60%
Risk Management	1,899,968	2,964,837	2,365,422	2,076,822	-12%
Fiber	2,828,804	3,655,572	32,487,838	32,819,204	1%
Recreation	6,454,927	7,039,836	7,277,246	7,418,791	2%
Culinary Water	17,445,830	10,380,527	32,973,138	67,362,514	104%
Sewer	15,540,563	19,670,936	19,623,856	22,195,785	13%
Electric	52,910,999	53,645,866	63,017,544	63,441,935	1%
Garbage	5,194,040	5,545,653	5,457,500	6,011,931	10%
Pressurized Irrigation	6,405,839	7,293,995	13,891,940	11,574,171	-17%
Drainage	3,803,511	4,017,209	4,054,575	3,845,129	-5%
Fire Impact Fees	400,000	1,342,011	203,000	201,000	-1%
Parks Impact Fees	1,532,288	9,017,123	8,228,188	8,569,640	4%
Police Impact Fees	309,996	210,504	220,004	210,500	-4%
Road Impact Fees	1,561,798	6,754,242	10,770,000	2,000,000	-81%
Culinary Water Impact Fees	-	-	1,253,902	5,595,000	346%
Sewer Impact Fees	13,359	973,999	7,280,000	6,020,000	-17%
Electric Impact Fees	1,630	10,500	7,920,391	7,920,391	0%
Pressurized Irrigation Impact Fees	244,957	455,244	945,000	935,000	-1%
Drainage Impact Fees	2,114	857	575,000	375,000	-35%
Millpond RDA	37,890	919,726	2,310,000	1,387,500	-40%
TI RDA	4,867,517	6,912,604	9,000,000	9,000,000	0%
Thanksgiving Park EDA	254,908	2,773	300,000	-	-100%
Adobe EDA	1,275,287	1,262,857	1,300,000	1,300,000	0%
Outlets at Traverse CDA	-	-	375,000	375,000	0%
Meadow Pointe CDA	-	-	100,000	100,000	0%
Xactware CDA	371,698	395,872	403,965	375,000	-7%
Local Building Authority	12,588,843	21,005,622	18,114,675	2,847,175	-84%
Debt Service Fund	1,860,432	1,879,263	2,481,781	4,886,063	97%
TOTAL EXPENDITURES	**237,361,477**	**262,733,295**	**350,076,946**	**378,503,882**	**8%**
TOTAL CONTRIBUTION TO OR (USE OF) RESERVES	**7,766,128**	**3,332,008**	**2,354,684**	**-**	

COMBINED FUND REVENUES BY TYPE

FUND	TAXES & CHARGES	OTHER FEES & COLLECTIONS	CONTRIBUTIONS & TRANSFERS	ADOPTED FY 2027
General Fund	57,272,602	6,532,285	4,410,564	68,215,451
Class C Roads Fund	-	7,700,000	-	7,700,000
Liquor Fund	-	100,000	-	100,000
PARC Tax Fund	2,000,000	-	-	2,000,000
Recreation Fund	-	4,683,760	2,735,031	7,418,791
Local Building Authority	-	-	2,847,175	2,847,175
Capital Projects Fund	-	2,709,488	3,000,000	5,709,488
Debt Service Fund	-	3,002,250	1,883,813	4,886,063
State and Federal Grants	-	8,700,000	1,535,000	10,235,000
CDBG Fund	-	365,000	-	365,000
Fire Impact Fees	-	201,000	-	201,000
Parks Impact Fees	-	8,569,640	-	8,569,640
Police Impact Fees	-	210,500	-	210,500
Road Impact Fees	-	2,000,000	-	2,000,000
Culinary Water Fund	50,185,014	17,177,500	-	67,362,514
Sewer Fund	20,808,087	1,387,698	-	22,195,785
Electric Fund	58,756,935	4,685,000	-	63,441,935
Garbage Fund	6,011,431	500	-	6,011,931
Pressurized Irrigation Fund	7,211,415	4,362,756	-	11,574,171
Drainage Fund	3,617,608	227,521	-	3,845,129
Fiber Fund	5,578,007	-	27,241,197	32,819,204
Economic Development Millpond	-	1,387,500	-	1,387,500
Economic Development TI	9,000,000	-	-	9,000,000
EDA - Xactware	375,000	-	-	375,000
Internal Service - IT Fund	-	148,164	2,064,388	2,212,552
Internal Service - Fleet Fund	-	3,620,000	5,406,812	9,026,812
Internal Service - Risk Fund	-	90,499	1,986,323	2,076,822
EDA - Thanksgiving Park	-	-	-	-
EDA - Adobe	1,300,000	-	-	1,300,000
Outlets at Traverse Mountain	375,000	-	-	375,000
Internal Service - Bldg/Ground	-	83,131	3,472,897	3,556,028
Culinary Water Impact Fees	-	5,595,000	-	5,595,000
Sewer Impact Fees	-	6,020,000	-	6,020,000
Electric Impact Fees	-	7,920,391	-	7,920,391
Pressurized Irrigation Impact Fees	-	935,000	-	935,000
Drainage Impact Fees	-	575,000	-	375,000
Payment In Lieu - Detention Basin	-	540,000	-	540,000
Meadow Pointe	100,000	-	-	100,000
Total	**222,591,099**	**99,529,583**	**56,583,200**	**378,503,882**

COMBINED FUND EXPENDITURES BY TYPE

FUND	PERSONNEL	NON-PERSONNEL	CAPITAL	CONTRIB. & TRANSFERS	ADOPTED FY 2027
General Fund	45,685,387	12,351,919	220,600	9,957,545	68,215,451
Class C Roads Fund	266,360	6,757,701	675,939	-	7,700,000
Liquor Fund	64,500	35,500	-	-	100,000
PARC Tax Fund	-	-	600,000	1,400,000	2,000,000
Recreation Fund	4,632,548	2,260,983	525,260	-	7,418,791
Local Building Authority	-	1,000,000	-	1,847,175	2,847,175
Capital Projects Fund	-	-	4,260,463	1,449,025	5,709,488
Debt Service Fund	-	-	-	4,886,063	4,886,063
State and Federal Grants	-	10,235,000	-	-	10,235,000
CDBG Fund	-	-	365,000	-	365,000
Fire Impact Fees	-	-	101,000	100,000	201,000
Parks Impact Fees	-	-	8,569,640	-	8,569,640
Police Impact Fees	-	-	-	210,500	210,500
Road Impact Fees	-	-	1,765,000	235,000	2,000,000
Culinary Water Fund	3,106,234	45,964,950	17,165,000	1,126,330	67,362,514
Sewer Fund	1,075,041	20,585,894	-	534,850	22,195,785
Electric Fund	7,411,497	49,359,400	2,855,000	3,816,038	63,441,935
Garbage Fund	4,421,855	1,249,284	330,792	10,000	6,011,931
Pressurized Irrigation Fund	790,584	8,941,907	-	1,841,680	11,574,171
Drainage Fund	1,365,390	1,339,348	718,291	422,100	3,845,129
Fiber Fund	755,276	28,975,378	-	3,088,550	32,819,204
Economic Development Millpond	-	387,500	1,000,000	-	1,387,500
Economic Development T.I.	-	-	9,000,000	-	9,000,000
EDA - Xactware	-	375,000	-	-	375,000
Internal Service - IT Fund	812,541	1,210,011	190,000	-	2,212,552
Internal Service - Fleet Fund	750,564	1,216,122	7,060,126	-	9,026,812
Internal Service - Risk Fund	178,897	1,897,925	-	-	2,076,822
EDA - Adobe	-	1,300,000	-	-	1,300,000
Outlets at Traverse Mountain	-	375,000	-	-	375,000
Internal Service - Bldg/Ground	2,159,775	881,228	515,025	-	3,556,028
Culinary Water Impact Fees	-	4,295,000	1,300,000	-	5,595,000
Sewer Impact Fees	-	4,620,000	1,400,000	-	6,020,000
Electric Impact Fees	-	7,920,391	-	-	7,920,391
Pressurized Irrigation Impact Fees	-	665,000	270,000	-	935,000
Drainage Impact Fees	-	30,000	345,000	-	375,000
Payment In Lieu - Detention Basin	-	520,000	20,000	-	540,000
Meadow Pointe	-	-	100,000	-	100,000
Total	**73,476,449**	**214,750,441**	**59,352,136**	**30,924,856**	**378,503,882**

Combined Fund Summary

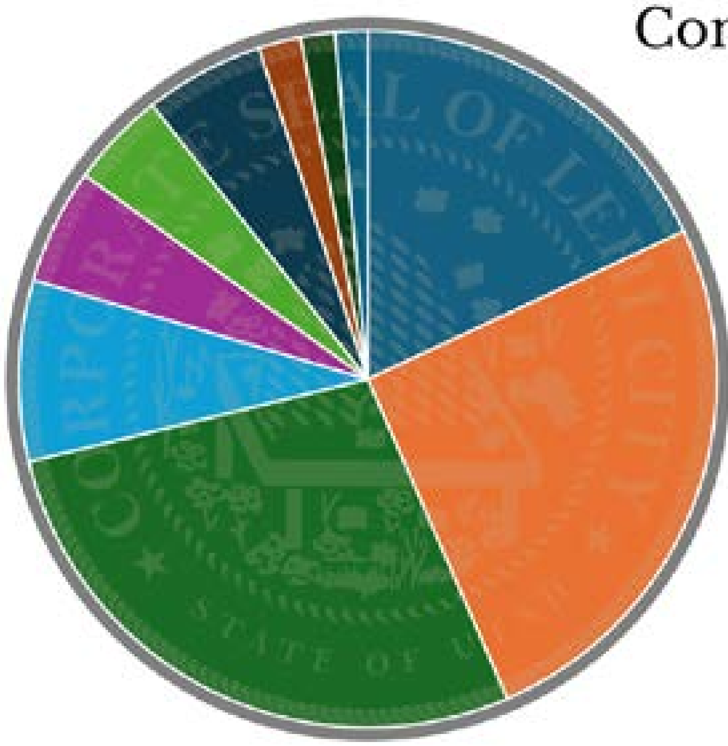


Photo Credit: Jason Nez

GENERAL FUND SUMMARY

FUND	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027	PERCENT CHANGE
Revenues:					
Taxes	45,530,766	48,630,759	50,231,063	52,341,602	4%
License & Permits	4,163,550	7,961,281	4,851,000	4,931,000	2%
Intergovernmental	525,485	518,198	616,500	806,285	31%
Charges for Service	3,140,791	3,011,373	3,324,500	3,374,500	2%
Fines & Forfeitures	973,520	1,012,392	955,000	1,005,000	5%
Miscellaneous	2,064,971	2,342,724	1,075,500	1,346,500	25%
Contributions & Transfers	1,879,727	2,139,857	3,704,105	4,410,564	19%
TOTAL REVENUES	**58,278,810**	**65,616,584**	**64,757,668**	**68,215,451**	**5%**
Expenditures:					
Justice Court	735,023	717,789	783,666	848,871	8%
City Recorder	379,275	232,377	451,370	274,464	-39%
Administration	1,540,288	1,639,414	1,959,378	2,048,615	5%
Human Resources	519,693	635,961	658,894	708,327	8%
Treasury	610,290	638,367	641,731	716,395	12%
Finance	764,990	802,204	821,082	877,187	7%
Mayor & City Council	454,116	464,148	494,323	499,323	1%
Legal Services	803,794	970,496	1,063,465	1,105,734	4%
Emergency Management	121,894	135,488	191,638	175,987	-8%
Information Center	604,304	644,633	711,373	777,605	9%
Police	13,227,494	14,436,710	15,351,092	16,911,117	10%
Fire	10,307,179	11,966,773	12,855,658	13,999,725	9%
Planning & Zoning	1,111,441	1,108,352	1,297,862	1,375,675	6%
Development Services	1,710,087	1,881,559	1,991,299	2,033,705	2%
Economic Development	250,439	253,335	283,826	295,867	4%
Streets & Public Improvements	2,338,623	2,347,191	2,570,974	2,794,828	9%
Engineering	1,010,302	1,123,752	1,237,304	1,293,694	5%
Parks	4,328,724	5,463,200	6,396,985	6,509,602	2%
Community Events	569,320	615,203	536,900	405,444	-24%
Senior Services	278,846	313,159	430,077	425,192	-1%
Library	1,732,494	1,759,438	2,018,412	2,151,100	7%
Literacy Center	406,439	410,263	548,493	568,946	4%
Cemetery	625,500	713,605	879,014	836,703	-5%
Museum	290,053	658,284	311,800	31,800	-90%
Non-Departmental	8,781,133	16,202,728	11,508,252	10,549,545	-8%
TOTAL EXPENDITURES	**53,501,741**	**66,134,429**	**65,994,868**	**68,215,451**	**3%**

TOTAL SURPLUS (DEFICIT)	**4,777,069**	**(517,845)**	**(1,237,200)**	**-**	**-100%**

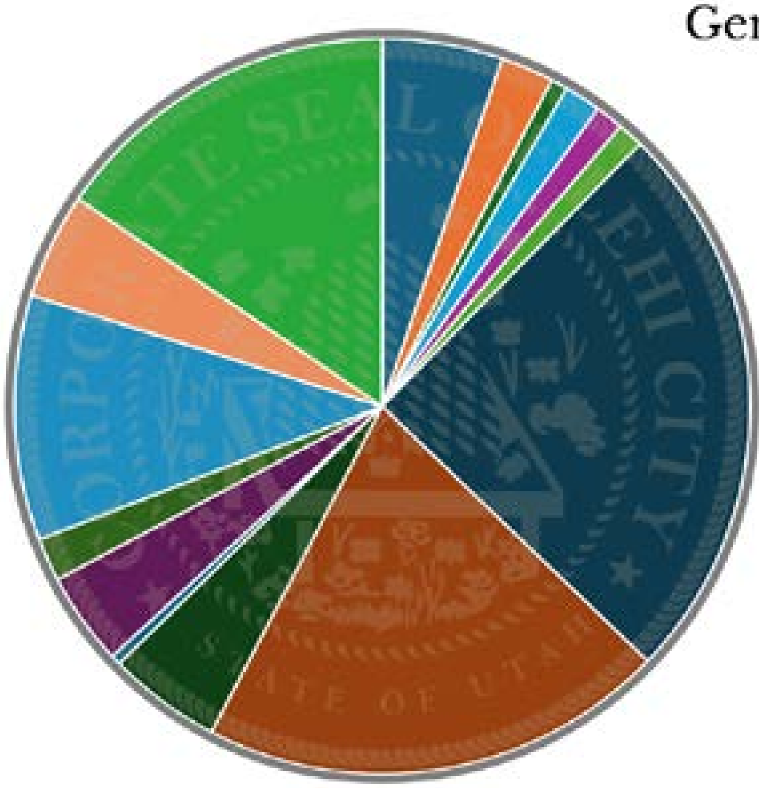
GENERAL FUND REVENUE DETAIL

GENERAL FUND REVENUE DETAIL	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Taxes:				
Current Property Taxes	14,350,131	15,947,886	17,043,541	17,675,334
General Sales Tax	23,481,471	25,258,129	26,087,522	27,566,268
Franchise Taxes	6,621,407	6,389,663	6,000,000	6,000,000
Cell Phone Taxes	688,957	689,290	700,000	700,000
Innkeeper Taxes	388,800	345,791	400,000	400,000
TOTAL TAXES	**45,530,766**	**48,630,759**	**50,231,063**	**52,341,602**
License & Permits:				
Business Licenses	161,441	242,954	170,000	250,000
Building Permits	2,180,028	5,628,752	2,786,000	2,786,000
Accessory Dwelling Unit	8,506	4,253	-	-
Plan Review	1,194,261	1,428,622	1,200,000	1,200,000
TI Plan Review & Inspection	75,750	119,430	75,000	75,000
Inspection Fees	520,415	479,979	600,000	600,000
State 1% Building Permit Fees	23,149	57,291	20,000	20,000
TOTAL LICENSE & PERMITS	**4,163,550**	**7,961,281**	**4,851,000**	**4,931,000**
Intergovernmental Revenues:				
COPS Grant	165,002	92,550	-	115,000
Library Grant	17,928	18,046	15,000	15,000
Fire Department Grant	23,955	12,951	107,000	25,000
County Recreation Grant	-	-	137,000	137,000
State Grant	55,418	83,110	75,000	75,000
Grants	44,491	93,501	10,000	95,000
Senior Citizen Building Rental Income	-	-	5,000	5,000
Senior Citizen Income	52,335	60,540	50,000	50,000
Alpine District/Police Reimbursement	157,500	157,500	202,500	274,285
County Fire Allocation	8,856	-	15,000	15,000
TOTAL INTERGOVERNMENTAL REV	**525,485**	**518,198**	**616,500**	**806,285**
Charges For Services:				
Library Receipts	19,769	13,588	20,000	20,000
Library Video Rental Fees	404	-	-	
Special Police Revenue	112,678	117,393	100,000	100,000
Sale of Cemetery Lots	236,950	235,200	250,000	250,000
Headstone Setting Fee	7,275	5,950	4,500	4,500
Cemetery Burial Fees	126,750	138,150	100,000	150,000
Fire Fees	45,189	96,034	100,000	100,000
Passport	2,509,264	92,808	100,000	100,000
Ambulance Fees	82,512	2,312,236	2,650,000	2,650,000
TOTAL CHARGES FOR SERVICES	**3,140,791**	**3,011,359**	**3,324,500**	**3,374,500**

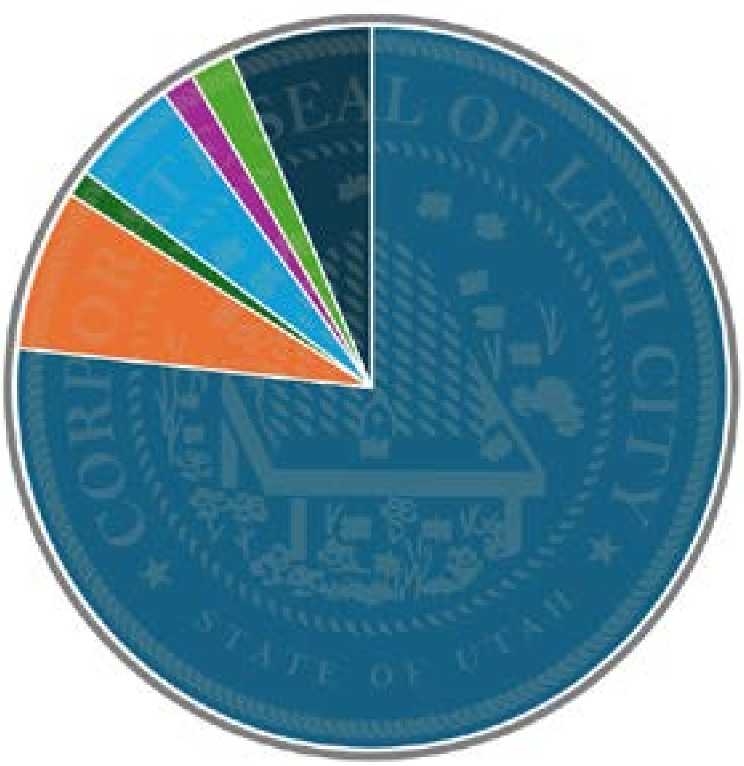
GENERAL FUND REVENUE DETAIL CONT.

GENERAL FUND REVENUE DETAIL	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Fines & Forfeitures:				
Court Fines & Forfeitures	972,745	1,012,007	950,000	1,000,000
Enforcement Fees	775	385	5,000	5,000
TOTAL FINES & FORFEITURES	**973,520**	**1,012,392**	**955,000**	**1,005,000**
Miscellaneous Revenues:				
Interest Earnings	1,592,695	1,657,135	650,000	850,000
Traffic School	42,842	48,248	33,000	33,000
Park Rental	112,636	106,653	100,000	100,000
Portable Stage Rental	1,500	2,690	5,500	5,500
Cellular One Tower/Park Fee	11,915	30,833	10,000	30,000
Sale of Fixed Assets	53,854	73,316	10,000	10,000
Sale of City Property	-	2,640	-	-
Sale of Materials	-	600	500	500
Sale of History Books	-	509	500	500
Frances Comer Trust Donations	-	-	2,750	2,750
Literacy Center Revenue	-	2,430	3,250	3,250
Miss Lehi Revenue	4,670	3,045	10,000	-
Lehi Roundup Revenue	39,017	41,586	40,000	40,000
Miscellaneous Revenue Contractors	111,668	100,171	90,000	101,000
Alpine School District Rec Fee	-	-	-	-
Office Building Rental Fee	39,954	56,215	40,000	50,000
Miscellaneous Revenue	54,220	216,653	80,000	120,000
TOTAL MISCELLANEOUS REVENUES	**2,064,971**	**2,342,724**	**1,075,500**	**1,346,500**
Contributions & Transfers:				
Allocation from Water & Sewer	590,496	590,496	700,000	1,025,000
Allocation from Electric	540,996	540,996	700,000	1,025,000
Transfer from RDAs	748,235	1,008,365	1,350,000	1,350,000
Fund Balance Reappropriation	-	-	954,105	1,010,564
TOTAL CONTRIBUTIONS & TRANSFERS	**1,879,727**	**2,139,857**	**3,704,105**	**4,410,564**
TOTAL GENERAL FUND REVENUES	**58,278,810**	**65,616,570**	**64,757,668**	**68,215,451**

General Fund Expenditures



General Fund Revenues



BUDGET OVERVIEW

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

Originally settled by Latter-Day Saint 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 quadrupled in size since 2000, with current population estimates exceeding 95,000 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, and Vivint. Lehi is also home to a wide variety of retail stores and restaurants. Thanksgiving Point is a unique destination offering museums, botanical gardens, shopping, restaurants, and other entertainment options.

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 Lake 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 responbilities of the City Council include, but are not limited to, 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 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, and an emergency medical service.

Indeed, Lehi City is pioneering Utah's future!

Photo Credit (left to right): Luke Larabee, Rohit Rawat, Atticus Nelson

DEMOGRAPHIC SNAPSHOT

95,313
LEHI CITY POPULATION

27.7
MEDIAN AGE

$137,988
MEDIAN HOUSEHOLD INCOME

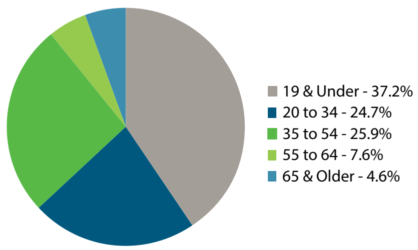
3.83
AVERAGE HOUSEHOLD SIZE

26,071
TOTAL HOUSING UNITS

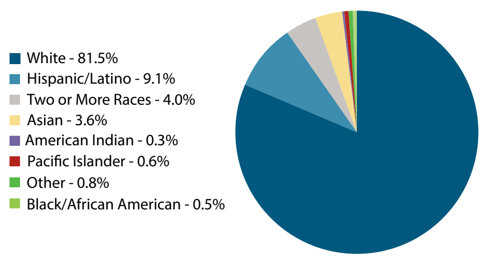
74.8%
HOMEOWNERSHIP RATE

3.1%
UTAH COUNTY UNEMPLOYMENT RATE

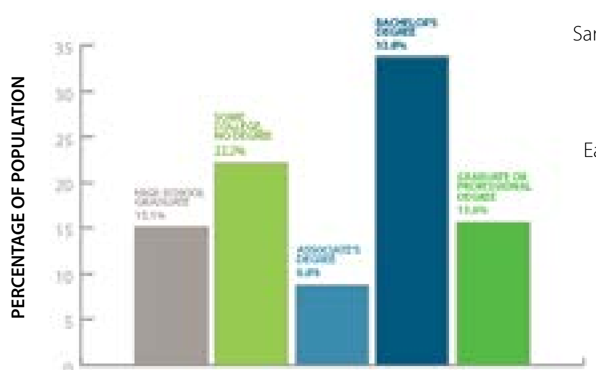
Sources: Census Bureau;
Utah Department of Workforce Services
Data accurate as of most recent Census updates



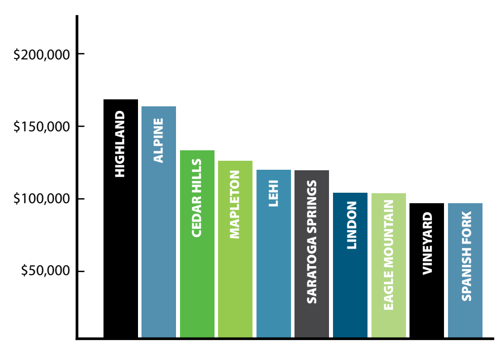
POPULATION BY AGE



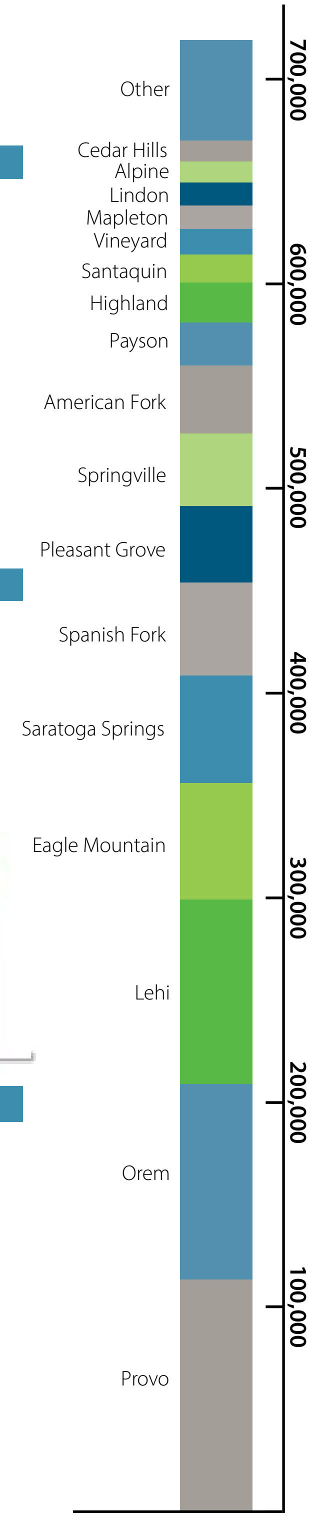
POPULATION BY RACE



POPULATION EDUCATIONAL ATTAINMENT

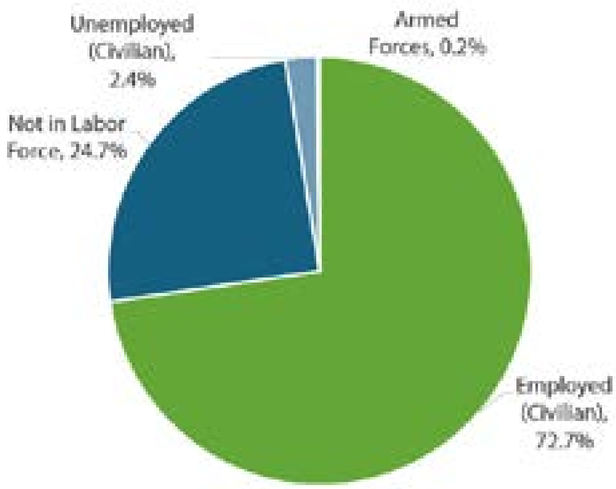


TOP 10 UTAH COUNTY CITIES BY MEDIAN HOUSEHOLD INCOME

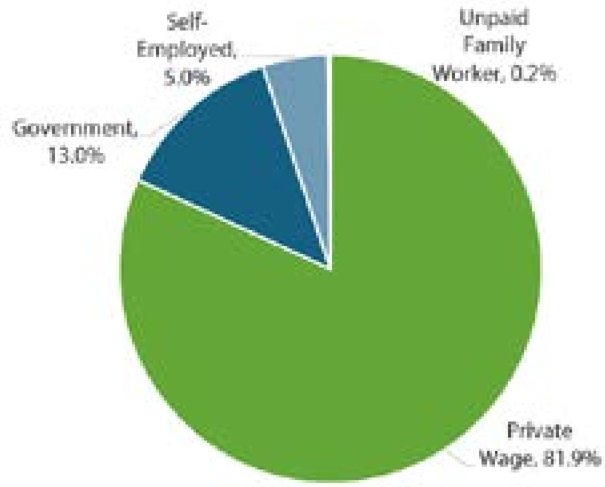


UTAH COUNTY POPULATION BY CITY

ECONOMIC PROFILE



EMPLOYMENT STATUS



CLASS OF WORKER

TAXPAYER
Amazon
Audi Lehi
Costco
Harmons
Land Rover Lehi
Lehi Power
Lowe's
Porsche Lehi
Smith's Marketplace
SMI Joist Utah
COMBINED % OF TOTAL LEHI SALES TAX **14.60%**

PRINCIPAL SALES TAX PAYERS

Photo Credit: Jmi Nez

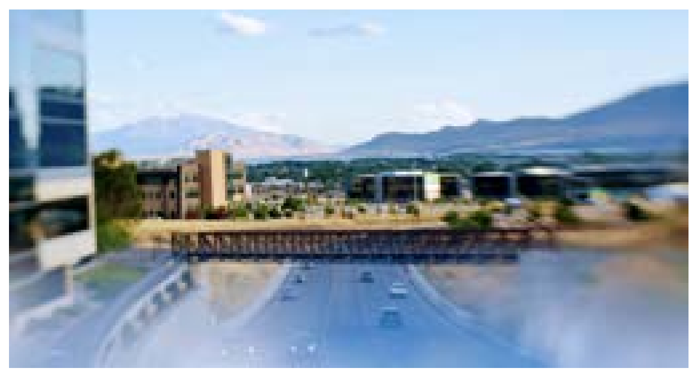


Photo Credit: Carolina Gutierrez

EMPLOYER	RANGE OF EMPLOYEES
Texas Instruments	1,000-1,999
Adobe	1,000-1,999
Ancestry	500-999
Xactware	500-999
Thanksgiving Point	500-999
Lehi City	500-999
Entrata	500-999
Nexeo	500-999
NRG Energy	500-999
Primary Children's Hospital	500-999
Weave	500-999
Avadi	250-499
Collective Health	250-499
Costco	250-499

PRINCIPAL EMPLOYERS

CITYWIDE GOALS & OBJECTIVES

In February 2026, the City Council and administration reviewed the 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 that supports opportunity, safety, belonging, 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 2027 City Council Budget Retreat, the Mayor and City Council described their hopes for the future of Lehi. Their priorities include improving community outreach by promoting city services, providing news and updates on major projects, implementing changes to the general plan and and city policies that are business-friendly. ensuring public safety departments are adequately staffed. and improving vehicle and active transportation throughout the city.

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

ONE LEHI

Foster a thriving, family-centered community that supports opportunity, safety, belonging, 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.

ONE LEHI

Foster a thriving, family-centered community that supports opportunity, safety, belonging, and a high quality of life.

OFFICE OF THE CITY ADMINISTRATOR
Strengthen community engagement and invest in the growth and development of city employees.

COMMUNITY DEVELOPMENT
Complete an update of the Bicycle and Pedestrian Master Plan to improve safety, connectivity, and access throughout the community.

ECONOMIC DEVELOPMENT
Support local businesses through studying and recommending business-friendly planning and zoning updates.

ENGINEERING
Improve vehicle and pedestrian transportation along 2300 West from Main street to Pioneer Crossing.

HUMAN RESOURCES
Assist departments in retaining and attracting high-performing employees.

INFORMATION TECHNOLOGY
Provide technology and infrastructure to better support Lehi City Departments.

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

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

INFORMATION CENTER
Create a positive customer service experience for residents through creating a welcoming, customer-focused culture.

FINANCE
Enhance long-term financial sustainability through fee studies, strategic planning, and responsible management of financial resources.

PUBLIC WORKS
Leverage technology and data-driven tools to strengthen a resilient, efficient, and transparent Public Works system that supports safety, mobility, long-term infrastructure sustainability, and community trust.

JUSTICE COURT
Make Lehi City a safe, trusted place for residents, families, and businesses.

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.

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

POLICE
Strengthen our community-centered department and deliver high-quality public safety services.

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

RECREATION
Provide family recreation opportunities that promote community wellness, connection, enrichment, belonging, and quality of life through meaningful experiences while ensuring efficient use of City funding and other resources.

PARKS & FACILITIES
Creating high-quality dynamic spaces that unite the community, promote health, and connect people to nature while preserving our heritage for future generations.

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

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

LITERACY CENTER
Provide opportunities for more families to participate at the two Lehi Literacy Center locations.

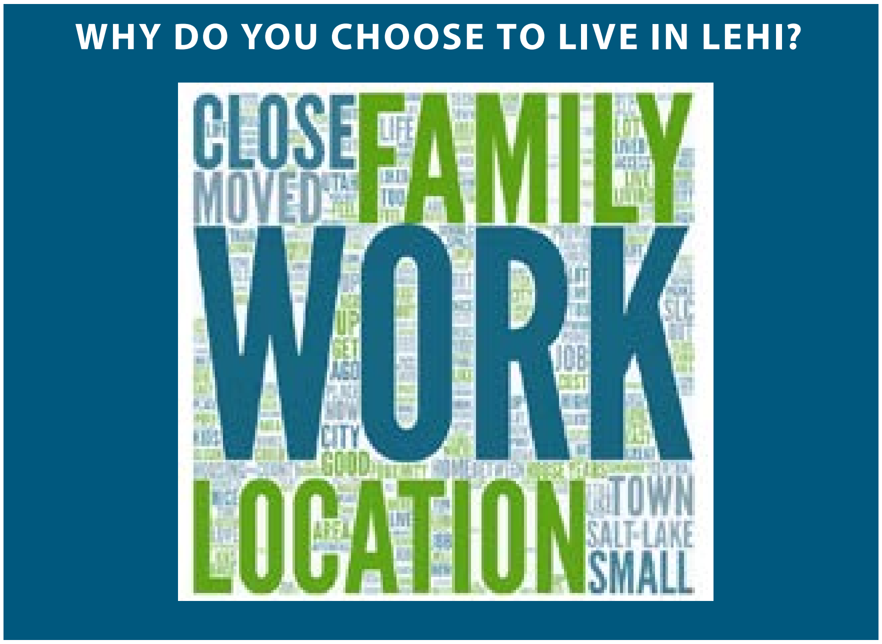
RESIDENT PRIORITIES

Lehi City conducts an official resident survey annually to collect valuable feedback on City operations and input on the policy direction of the City. The City conducted its most recent resident survey in January 2026. The results of this survey were an integral part of the strategic planning retreat held at the beginning of the budget process in February 2026.

The calendar year 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.

WHY LEHI?

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



75

Lehi residents on average rated the quality of life in Lehi City as 75 (on a scale of 0-100).

91%

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

79%

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, 57% of residents feel they receive a good value for their tax dollars and the City does a good job managing those services.

57%

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 2025.

66%

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

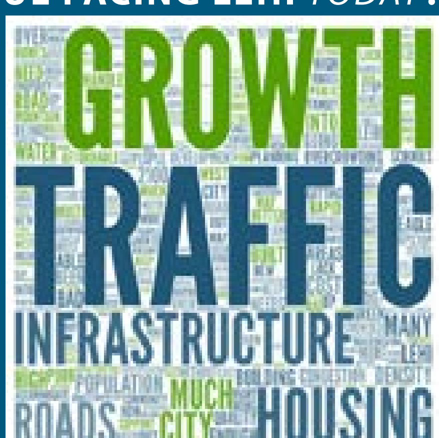
Lehi residents rated city services on a scale of 0 to 100, with 0 meaning they are completely dissatisfied, and 100 meaning completely satisfied. The average rating is listed below.

Police Services	78
Fire and Emergency Medical Services	85
Animal Control Services	68
Garbage Collection	82
Recycling Program	68
Snow Removal Services	71
Surface Maintenance on City Streets	63
Sidewalk Maintenance	64
Street Lighting	64
City Code Enforcement	57
Parks and Open Spaces	72
Community Events	69
Aquatic and Fitness Center	68
Water Conservation Efforts	60
Culinary (drinking) Water	77
Youth Recreation Programs	75
Senior Citizen Programs	66
Development and Permitting	42
Information Center	74

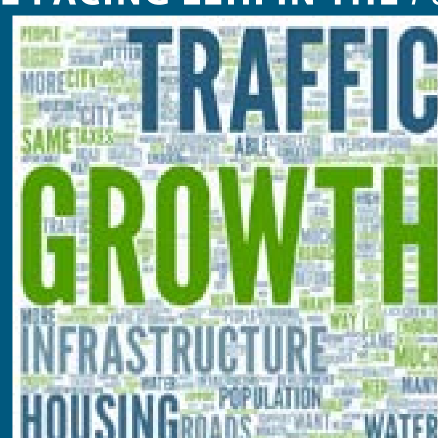
ISSUES FACING LEHI CITY

Residents were asked about the major issues facing Lehi City, both today and in the future. The majority of residents feel traffic, growth, infrastucture, 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*?



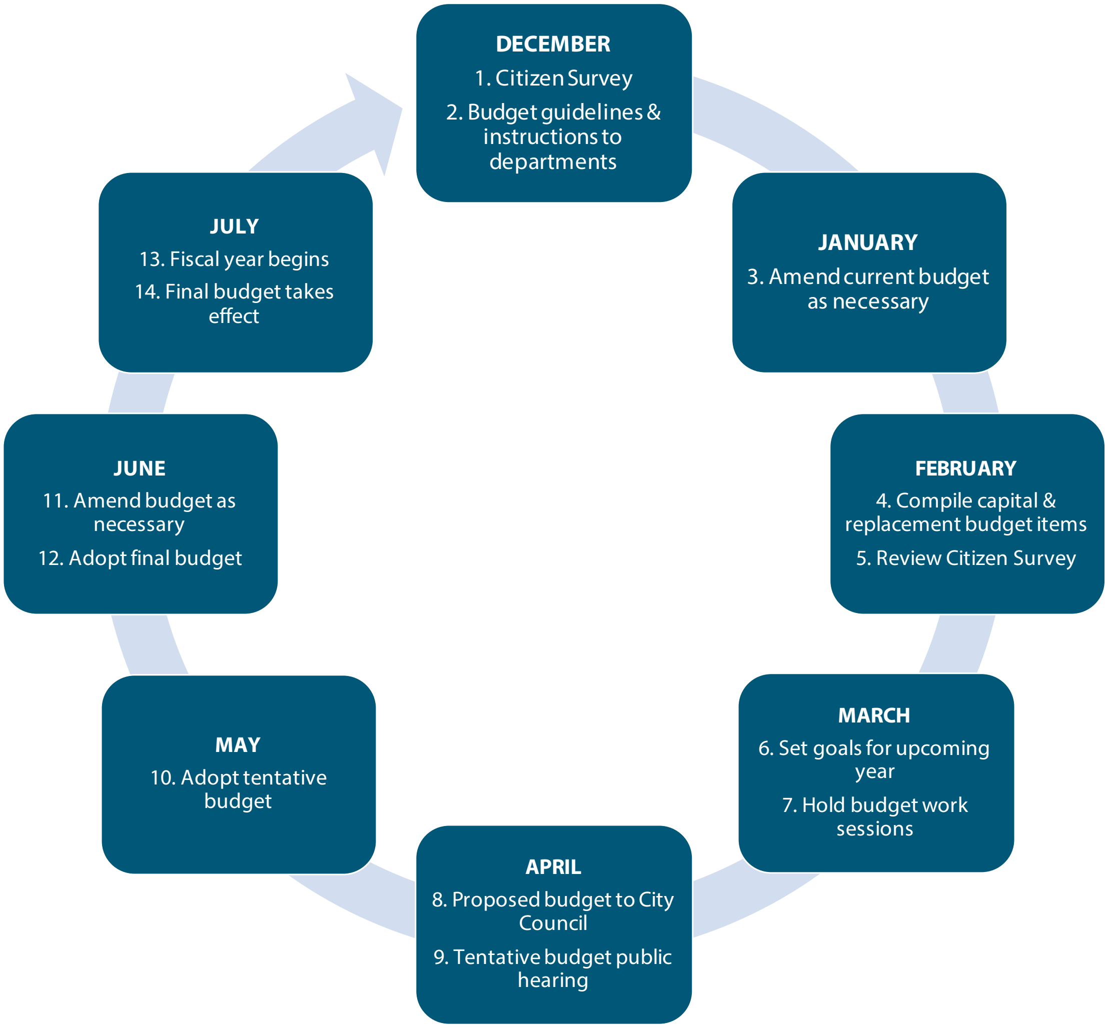
The complete FY 2026 Resident Survey can be found on Lehi City's website at www.lehi-ut.gov/residentsurvey.

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

Photo Credit: Asher Carlile

The City's goal of fostering a thriving, family-centered community is accomplished by maintaining strict adherance 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 princples 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 accomplishment 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. Economic data from both national and State sources will be used, including the annual *Economic Report to the Governor.*
- Expenditure budgets shall be reviewed annually to identify appropriations that are no longer necessary or may be reduced. Annual staffing vacancies in employment will be considered to determine wage and benefit allocations. During the fiscal year, budget-to-actual expenditures shall be monitored to identify departments or accounts that are projected to be over or under budger. When appropriate, budget appropriations may be reallocated to address operational needs.
- 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.

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

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

Reserves
- Lehi City should allow for a reasonable surplus (fund balance) to accumulate for the following purposes:
  - To provide sufficient working capital.
  - To provide a cushion to absorb emergencies such as floods, earthquakes, etc.
  - To provide for unavoidable shortfalls in revenues.
- Fees will be evaluated on a regular basis. All fees should cover the full cost of the service provided. These costs include a fair allocation of administrative and facilities costs.
- General fund reserves are a critical component of a city's long-term financial health. Lehi City retains reserves as a protection against economic downturns and natural disasters. In addition to a 5 percent minimum fund balance, Lehi retains funds to hedge against a three-year downturn and recovery. Lehi also retains approximately 25 percent of the estimated cost of a major natural disaster event as a reserve.
- Due to the high investment in capital assets and risk exposure, all utility funds will maintain an unrestricted cash reserve of 180 days.

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

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

Photo Credit (left to right): Jimi Nez, Luke Larrabee

Financial Planning

- Lehi City exists only to serve the needs of its residents. Since these needs are continually changing, the City should consistently receive resident feedback based on both long-term and current needs.
- The City will develop and use a multi-year development plan to identify issues of financial stress. The plan will propose possible solutions to any difficulties which are identified.
- Lehi will use a five-year rolling capital improvement plan with funding identified for all years linked to the operating budget and long-term financing strategy.

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 relevency and adherance 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): Asher Carlile, Jimi Nez, Sarah Rogers, Shanna Christensen

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
			Meadow Pointe	Sewer Fund	Sewer Impact Fee	
			Skyview	Pressurized Irrigation Fund	P.I. Impact Fee	
			Xactware	Fiber Fund		
			Morning Vista			

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, as well as 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 (RDA) 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, Information Technology, Buildings and Grounds, and Risk Management activities.

FUND - OPERATIONAL DEPARTMENT RELATIONSHIP MATRIX

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

	DEVELOPMENT SERVICES	POWER	FINANCE	LEGAL SERVICES	JUSTICE COURT	LEISURE SERVICES
GOVERNMENTAL FUNDS						
General Fund	X		X	X	X	X
Class "C" Roads						
Liquor Allotment						
CDBG	X					
GOVERNMENTAL PROJECTS AND IMPACT FEE FUNDS						
Capital Projects	X	X	X	X	X	X
Fire Impact Fee						
Parks Impact Fee						
Police Impact Fee						
Roads Impact Fee						
SPECIAL REVENUE FUNDS						
Legacy Center						X
Outdoor Pool						X
REDEVELOPMENT AGENCY FUNDS						
Adobe Area EDA	X					
Meadow Pointe CDA	X					
Millpond Area RDA	X					
Outlets at Traverse Mtn. CDA	X					
Texas Instruments Area RDA	X					
Xactware CDA	X					
Skyview CRA	X					
Morning Vista CRA	X					
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
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						
INTERNAL SERVICE FUNDS						
Building & Grounds						
Fleet						
IT						
Risk Management				X		

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

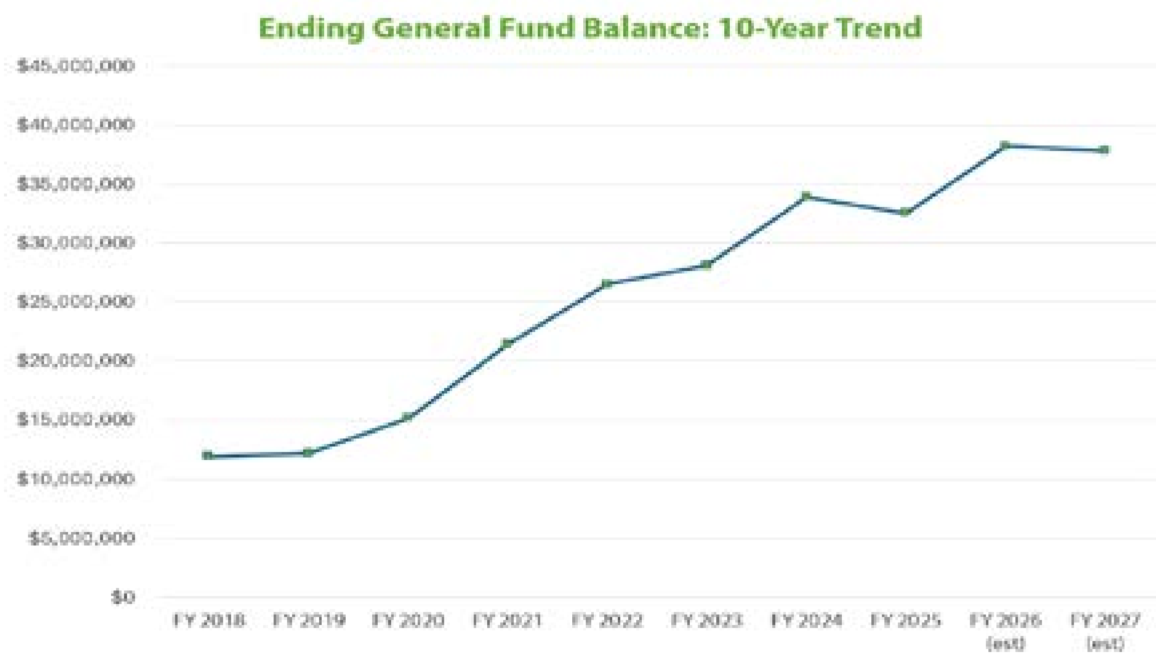
FUND BALANCE & RESERVES

Utah state law allows cities to accumulate retained earnings or fund balances as appropriate in any fund (see U.C.A 10-6-116). However, the law restricts balances in the General Fund as follows: 1) Any fund balance less than 5% 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% may be used for budget purposes; and 3) Any fund balance in excess of 35% must be included in the appropriations of the next fiscal year.

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

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

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



GOVERNMENTAL FUND BALANCES					
FUND	**END FY 2024**	**END FY 2025**	**ESTIMATED FY 2026**	**APPROVED FY 2027**	**INCREASE (DECREASE)**
General	33,883,326	32,543,533	38,200,599	37,815,974	(384,625)
Redevelopment Agency	4,668,175	4,283,494	3,931,154	2,551,154	(1,380,000)
Local Building Authority	33,687,451	15,339,201	622,013	-	(622,013)
Capital Projects	28,519,583	18,903,814	50,066,324	25,968,696	(24,097,628)
Debt Service	100,304	146,702	240,452	120,000	(120,452)
TOTAL GOVERNMENTAL FUNDS	**100,858,839**	**71,216,744**	**93,060,542**	**66,455,824**	**(26,604,718)**

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 in 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.

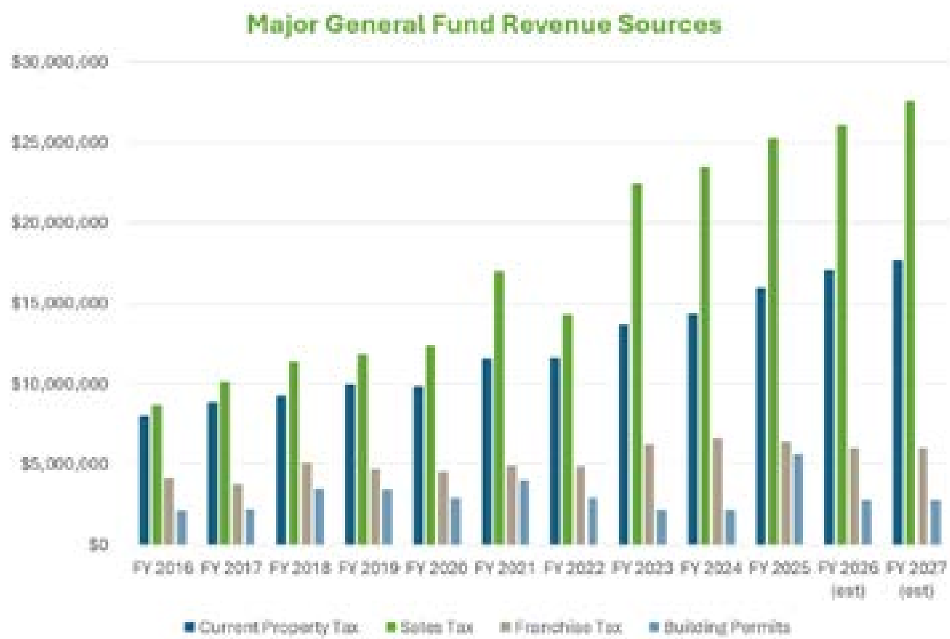
The Annual Comprehensive Financial Report shows fund expenditures and revenues on both a GAAP basis and Budget basis for comparison purposes. The most recent financial report is available online at www.lehi-ut.gov/departments/finance.

REVENUE & TAXATION

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

POLICIES

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



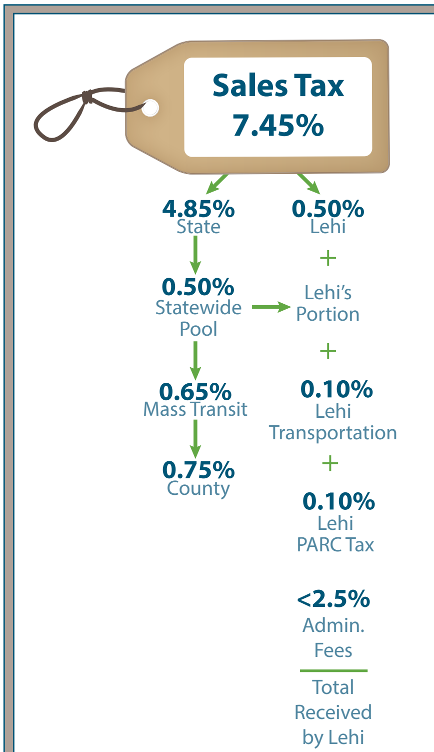
TREND

The above chart shows the ten-year trend for those revenue sources classified as general taxes and building permit fees. In total, these five sources are expected to comprise approximately 81% 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% of the estimated General Fund revenue for FY 2027. State law authorizes cities to receive sales tax revenue based on the process described in the chart shown to the right.



The graphic above shows how sales tax is divided among several different entities. Of the 7.45% collected, Lehi keeps .70%. In addition, .50% is placed in a statewide pool and disbursed based on population, of which Lehi receives a portion.

Since COVID, Lehi has only 65,000 square feet of Class A Office space built. While commercial values have remained steady, Class A is no longer the main driver. We are seeing industrial growth in flex office space and Texas Instruments expansion coming online and driving values. With market uncertainty, industrial growth while drive the majority of increase in personal and real property.

Sales tax continues to be a main driver of the general fund with Porsche locating into a stand alone building and multiple other dealerships looking to locate in Lehi. Skye View development announcing a Super Target, Morning Vista announcing Whole Foods and a Smith's Market Place that just came online. All of these projects will drive sales tax for the future.

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. 2 for Best Economy, and No. 2 for Best Fiscal Stability. In addition, WalletHub named Utah No. 3 for Best State Economy. 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 2027 sales tax revenue to increase by almost 10% from FY 2026 estimates.

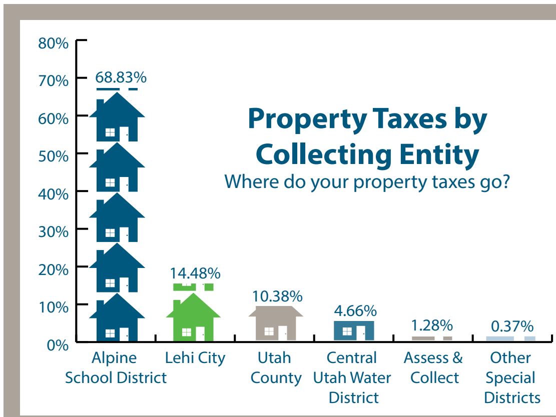
PROPERTY TAX

Property tax is another one of Lehi's largest revenue sources, accounting for approximately 26% of General Fund revenue. Utah County assesses the taxable value of property in Lehi and collects all property tax. Lehi City's FY 2027 certified property tax rate is 0.001242. There is no proposed increase to the property tax rate in the FY 2027 budget.

Primary residences are taxed at 55% of the property's assessed value, while secondary residences are taxed at 100% of the property's value. Lehi receives approximately 14% 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 2027. The projected property tax revenue growth in FY 2027 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% in utilities operating within city boundaries. Franchise tax revenues vary based on the number of services and the cost of utilities. The City is not anticipating an increase in franchise taxes for FY 2027. The increased revenue is a result of both higher utility rates and increased customers. Forecasted revenue from franchise fees in FY 2027 is $6,000,000, which is the same figure as revenues estimated in FY 2026.



The graphic above shows how property tax is divided among several different entities. Primary residences are taxed at 55% of the assessed value.

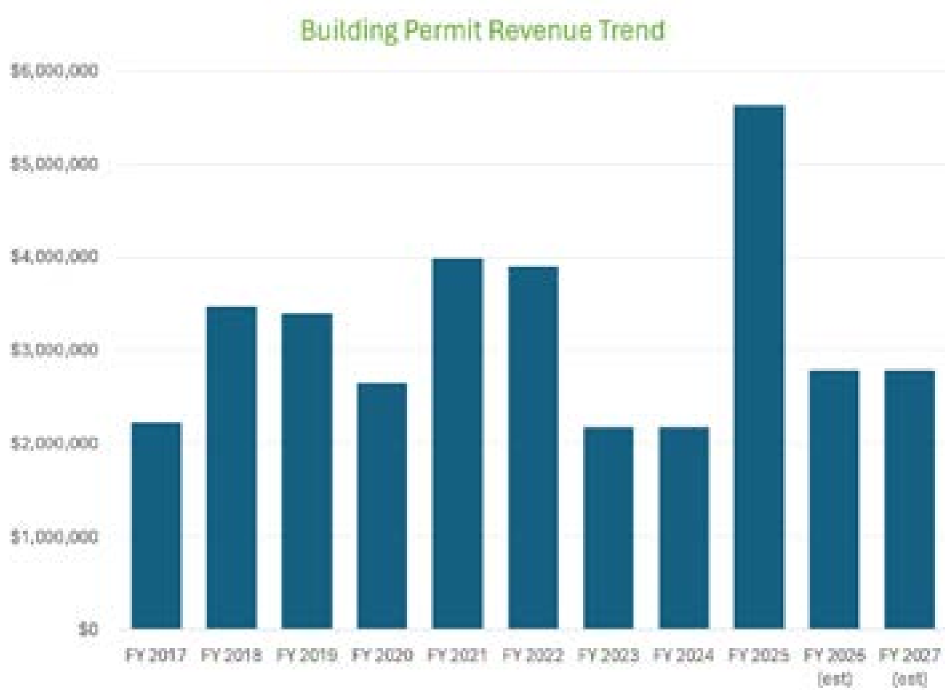
MODEL YEARS	AGE-BASED FEE
2025-2023	$150
2022-2020	$110
2019-2017	$80
2016-2014	$50
2013 & older	$10
*Source: Utah State Tax Commission	

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% 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, the estimated building permit fee revenue is anticipated to be the same as the estimated total from FY 2026.



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% 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, 2026	
Assessed Valuation	$10,056,924,366
Estimated Actual Value	15,085,386,549
Debt Limit - 4% of Estimated Actual Value	603,415,462
Less Outstanding General Obligation Bonds	-
Total Amount of Debt Applicable to Debt Limit	-
Legal Debt Margin	$603,415,462

OUTSTANDING GENERAL LONG-TERM DEBT: GOVERNMENTAL ACTIVITIES

DESCRIPTION	END BALANCE (JUNE 30, 2025)	ADDITIONS/ (DELETIONS)	BALANCE (JUNE 30, 2026)	CURRENT PRINCIPAL	NEXT INTEREST PAYMENT	ESTIMATED END BALANCE FY 2027	INTEREST BALANCE THROUGH MATURITY
2025 Sales Tax Bonds	27,250,000	-	27,250,000	1,680,000	681,250	25,570,000	10,929,000
2022 LBA Bonds	28,900,000	(220,000)	28,680,000	335,000	743,963	28,345,000	24,640,150
2019 Sales Tax Bonds	15,635,000	(865,000)	335,000	880,000	301,475	13,890,000	4,515,300
2018 Sales Tax Bonds	3,805,000	(205,000)	880,000	220,000	86,656	3,380,000	1,252,700
Tax Increment Traverse Mountain Outlets	10,451,021	-	10,451,021	-	-	10,451,021	-
Tax Increment Alpine Highway West - Adobe	7,631,944	(1,105,744)	6,526,200	1,105,744	-	5,420,456	-
Tax Increment West Timpanogos - Xactware	16,476,242	(403,965)	16,072,277	403,965	-	15,668,312	-
Compensated Absences	5,354,844	250,000	5,604,844	-	-	5,604,844	-
Net Pension Liability	5,820,876	250,000	6,070,876	-	-	6,070,876	-
Landfill Closure & Post-Closure Liability	591,012	-	591,012	-	-	591,012	-
Other Notes Payable	4,711,187	(994,189)	3,716,998	1,012,999	122,986	2,703,999	388,573
TOTAL LONG-TERM DEBT	**126,627,126**	**(3,293,898)**	**106,178,228**	**5,637,708**	**1,936,330**	**117,695,520**	**41,725,723**

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

- **2025 Sales Tax Bonds** - $27,250,000 sales tax bonds issued to construct a science and technology building at the Thanksgiving Point campus. Thanksgiving Point Institute will lease the building from the City. Interest is at coupon rates of 5%.
- **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 5.0% to 5.5%.
- **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% to 4.0%.
- **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 4.0% to 5.25%.
- **Tax Increment Note Traverse Mountain -** Due in annual installments equal to 100% 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% 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% 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: BUSINESS ACTIVITIES

DESCRIPTION	END BALANCE (JUNE 30, 2025)	ADDITIONS	DELETIONS	BALANCE (JUNE 30, 2026)	CURRENT PRINCIPAL	NEXT INTEREST PAYMENT	ESTIMATED END BALANCE FY 2027	INTEREST BALANCE THROUGH MATURITY
2026 Water Bonds	-	169,000	-	1,690,000	88,000	16,900	1,602,000	144,820
2025 Water Bonds	-	13,920,000	(685,000)	13,235,000	435,000	330,876	12,800,000	7,572,750
2025 Franchise Revenue Bonds	16,255,000	-	-	16,255,000	-	420,813	16,255,000	20,998,238
2024 Water Bonds	3,643,000	-	(190,000)	3,453,000	191,000	34,530	3,262,000	276,020
2023 Electric Revenue Bond	18,400,000	-	(600,000)	17,800,000	630,000	453,269	17,170,000	9,887,788
2022 Water Bonds	3,643,000	-	(190,000)	3,453,000	191,000	34,530	3,262,000	276,020
2021 Franchise Revenue Bonds	52,100,000	-	(950,000)	51,150,000	985,000	1,050,275	50,165,000	28,142,250
2019 Water Revenue Bonds	14,960,000	-	(490,000)	14,470,000	515,000	361,750	13,955,000	7,812,250
2018 Electric Revenue Bonds	11,790,000	-	(665,000)	11,125,000	700,000	278,125	10,425,000	3,936,750
Provo Reservoir Water Co. Note	263,460	-	(24,082)	239,378	24,559	4,742	214,819	24,328
Provo River Water Assoc. Note	556,764	-	(52,317)	507,447	53,078	6,827	451,369	34,745
Compensated Absences	1,618,852	300,000	-	1,918,852	-	-	1,918,852	-
Net Pension Liability	1,615,019	300,000	-	1,915,019	-	-	1,915,019	-
TOTAL LONG-TERM DEBT	**124,845,095**	**14,689,000**	**(3,846,399)**	**137,211,696**	**3,812,637**	**2,992,637**	**133,396,059**	**79,105,959**

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

- **2026 Water Bonds -** $1,690,000 issued to the State of Utah to fund the installation of meters to all City pressurized irrigation connections. The State of Utah requires all connections to the City's pressurized irrigation system to be metered. In addition to grants, the State loaned funds to utilities at a rate of 1%. The bonds are due through 2040.
- **2025 Water Bonds -** $13,920,000 in water revenue bonds issued to construct an office and warehouse facility, which will be used by the city's public works funds. Annual principal payment and semi-annual interest payments are due through 2045. Interest is at coupon rates of 5%.
- **2025 Franchise Revenue Bonds** - $16,255,000 in franchise revenue bonds issued to complete construction on the City's fiber to the home network.
- **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.
- **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 5.0% to 5.25%.
- **2022 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.
- **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 4.0% to 5.0%.
- **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 4.0% to 5.0%.

- **Note Payable to Provo Reservoir Water Users Company -** Payable in annual installments through 2035. Payments include interest at 4% and range from $33,439 to $34,813.
- **Note Payable to Provo River Water Users Association -** Payable in annual installments through 2035. Approximately 81% of the total obligation bears interest at 4%. 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%.
- **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 26.8% 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 $3,286 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 $3,734 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 4.91% Lehi's general fund budgeted expenditures.

LONG-TERM FINANCIAL OUTLOOK

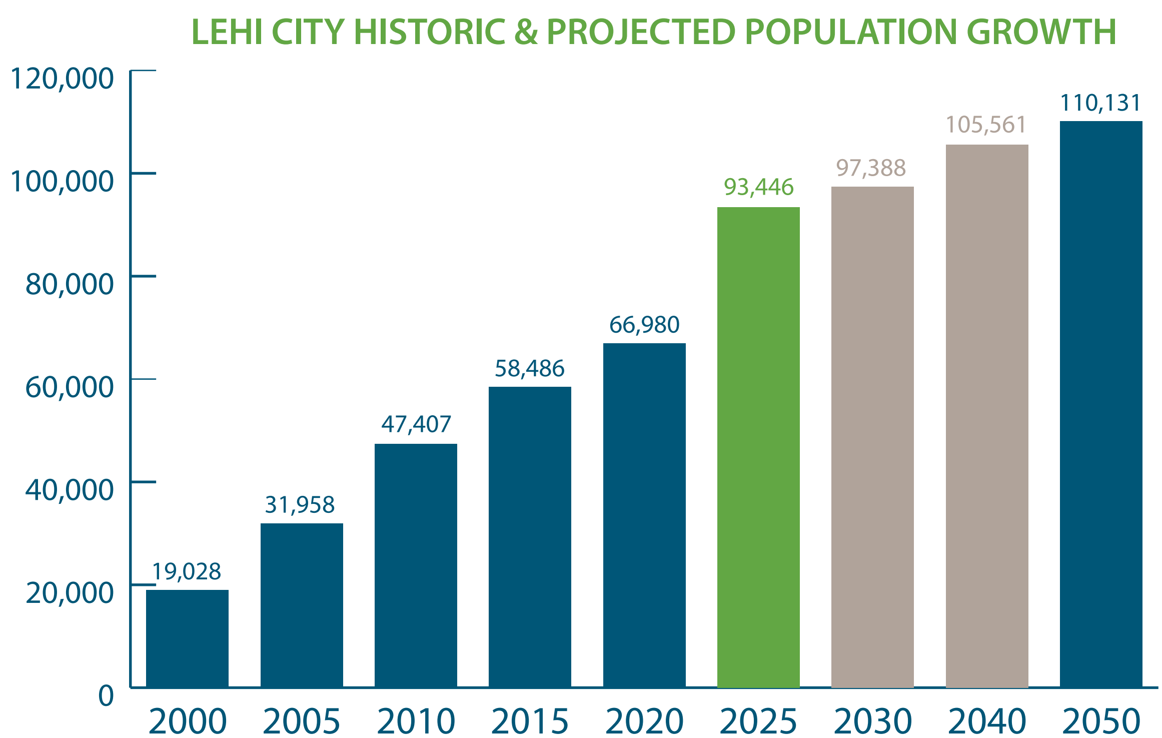
When forecasting future revenues and expenditures, Lehi City uses trend analysis, national economic indicators, local economic indicators, and city-specific issues to help determine the most accurate financial forecasting as possible. Throughout this document, discussions of the City's financial policies, 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

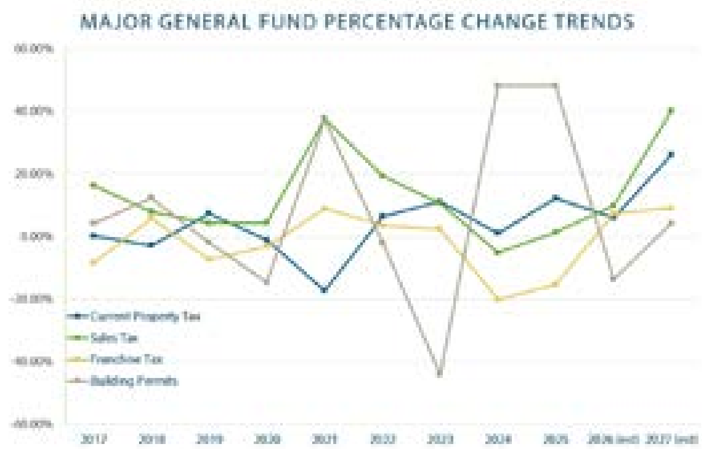
According to the U.S. Census Bureau, Lehi City's population has almost tripled since 2005 and has surpassed the estimated population projection prepared by the Mountainland Association of Governments (as seen below). This population growth brings significant opportunities to the City. However, there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



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. 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 FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	APPROVED FY 2027	FORECAST FY 2028	FORECAST FY 2029
PROPERTY TAX REVENUE	14,350,131	15,947,886	17,043,541	17,675,847	18,206,122	18,752,306
SALES TAX REVENUE	23,481,471	25,258,129	26,087,522	27,566,268	28,393,256	29,245,054
FRANCHISE TAX REVENUE	6,621,407	6,389,663	6,000,000	6,000,000	6,180,000	6,365,400
BUILDING PERMIT REVENUE	2,180,028	3,229,000	2,786,000	2,786,000	2,702,420	2,621,347

CAPITAL EXPENDITURES

CAPITAL EXPENDITURES

The FY 2027 budget includes just over $88.3 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 $2.3 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 over $86 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	$-	N/A
Buildings	$5,000	10-50
Improvements other than buildings, including infrastructure	$5,000	10-51
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 54-60 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 was updated in FY 2023.	The plan calculates: • An inventory of all major systems in City buildings; • The estimated useful life or maintenance schedule; and • The related costs.
Downtown Revitalization Plan	The Downtown Revitalization Plan was adopted in 2007. It was updated in FY 2026.	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: • An analysis of all equipment; • The estimated useful life & projected replacement date; • A maintenance schedule & costs; and • The replacement cost.
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. Most recent update completed in 2025.	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: • Maintain at least 65 percent of roads & sidewalks in good or better condition; and • Have no more than 10 percent of roads and sidewalks in substandard condition.
Master Plans & Impact Fee Analysis for Culinary Water, Pressurized Irrigation, Drainage, Sewer, & Transportation.	Significant updates to master plans & impact fee analyses completed in FY 2026.	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. It is anticipated that these master plans will be revisited every other year. These master plans: • Recommend & prioritize short-, medium-, and long-term projects; • Project & analyze growth & build-out data; and • Provide impact fee rate recommendations for funding.
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 2027 projects that have been approved. Projects currently identified for fiscal years 2028, 2029, 2030, and 2031 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.

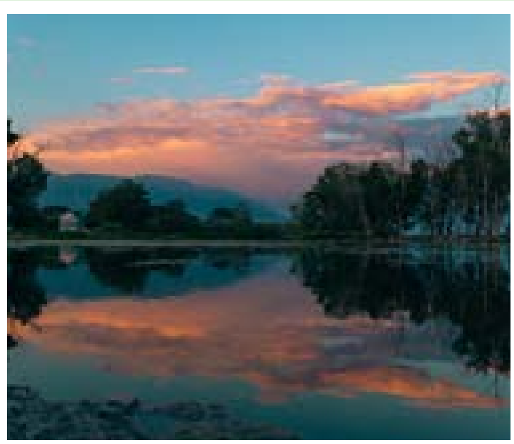




Photo credit (left to right): Rohit Rawat, Jason Nez, Emily Felix

NON-ROUTINE CAPITAL BUDGET SUMMARY

PROJECT TITLE	FUNDING SOURCE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
1100 W to1300 South	Road Impact Fee	-	1,100,000	-	-	-	1,100,000
1300 S PI Waterline 1400 W to 1700 W	PI Impact Fee	230,000	Completed	-	-	-	230,000
1300 S Waterline	Culinary Impact Fees	180,000	Completed	-	-	-	180,000
1300 South 1400 West	Road Impact Fees	250,000	Completed	-	-	-	250,000
1500 North Line Extension Over Jordan River	Capital Projects	-	660,000	-	-	-	660,000
1700 West Sewer 1300 S to 300 N	Sewer Impact Fee	-	500,000	5,000,000	-	-	5,500,000
1700 West Sewer 500 N to 900 N	Sewer Impact Fee		100,000	800,000	-	-	900,000
2100 North Sewer 1200 W to 1700 W	Sewer Impact Fee	100,000	400,000	-	-	-	500,000
2300 West - Main to Pioneer	Grants	1,500,000	3,200,000	8,500,000		-	13,200,000
3-21 Circuit Reconductor	Electric Impact Fee	90,000	Completed	-	-	-	90,000
3600 W Widening	Road Impact Fees	250,000	-	-	-	-	250,000
400 West RR Trail Basin	Detention	-	200,000	-	-	-	200,000
522 Reconductor	Capital Projects	-	350,000	-	-	-	350,000
523 Reconductor	Capital Projects	-	200,000	-	-	-	200,000
600 E Well Relocation	Water Revenues	540,000	-	-	-	-	540,000
850 E Spring Creek Ranch Rebuild	Electric Impact Fee	150,000	-	-	-	-	150,000
924 Line Extension	Capital Projects	-	65,000	-	-	-	65,000

PROJECT TITLE	FUNDING SOURCE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Accel/Deccel on Redwood or 2100N	Road Impact Fee	-	100,000	100,000	-	-	200,000
Accel/Deccel on SR92	Road Impact Fee	-	100,000	-	-	-	100,000
ADA Sidewalk Replacement	Class C Roads	250,000	300,000	350,000	400,000	450,000	1,750,000
Brooks Res Expansion & PS (50%)	PI Revenues	2,500,000	-	-	-	-	2,500,000
Cedar Hollow Well (Design-City Part)	PI Impact Fee	200,000	200,000	200,000	200,000	-	800,000
Center Street & SR 92	Road Impact Fee	-	200,000	250,000	-	-	450,000
Circuit 312 Rebuild (Overhead)	Capital Projects	-	160,000	-	-	-	160,000
Circuit 322 4/0 - 477 Reconductor	Electric Impact Fee	50,000	Completed	-	-	-	50,000
Circuit 512 Reconductor	Capital Projects	-	400,000	-	-	-	400,000
Circuit 612 Reconductor	Electric Impact Fee	300,000	-	-	-	-	300,000
Cold Springs Substation	Electric Impact Fee	135,000	Completed	-	-	-	135,000
Down Town Sidewalks	Grants	320,000	-	-	-	-	320,000
Dry Creek Lake	Grants	1,500,000	Completed	-	-	-	1,500,000
Dry Creek/Waste Ditch Culverts	Drainage Impact Fee	-	-	-	450,000	-	450,000
Family Park Phase II	Parks Impact Fee	-	-	-	2,000,000	-	2,000,000
Fiber System	Fiber Revenues	26,265,000	-	-	-	-	26,265,000
Fire Hydrant/Mainline Replacements	PI Revenues	400,000	400,000	400,000	400,000	400,000	2,000,000
Flight Park Road - Fr Rd to Vista	Road Impact Fee	400,000	Planned Completion	-	-	-	400,000
Flight Park Well & Lines	Culinary Impact Fees	160,000	-	-	-	-	160,000

PROJECT TITLE	FUNDING SOURCE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Flight Park Well & Lines	Grants	3,000,000	700,000	-	-	-	3,700,000
Forest Mellor Park Phase I/II	Parks Impact Fee	150,000	-	-	23,000,000	23,000,000	46,150,000
Fox Canyon Trailhead Park	Parks Impact Fee	356,000	Completed	-	-	-	356,000
Frontage Road Sewer @ Truimph	Sewer Impact Fee	-	300,000	-	-	-	300,000
Holbrook Farms Park II	Parks Impact Fee	-	-	1,265,640	-	-	1,265,640
Hospital Loop Road	Capital Projects	1,500,000	1,100,000	-	-	-	2,600,000
Inverness - Phase 1 Trails	Parks Impact Fee	1,500,000	-	-	-	-	1,500,000
Jordan Narrows Basin 2 Landscaping	Detention	-	220,000	-	-	-	220,000
Jordan Willows Pump Station	Sewer Impact Fee	1,400,000	Completed	-	-	-	1,400,000
Lakeview Park	Parks Impact Fee	3,000,000	Planned Completion	-	-	-	3,000,000
Low Hills Reservoir	PI Impact Fee	1,200,000	-	-	-	-	1,200,000
Main Street Sewer Pumps and Lines	Sewer Impact Fee	2,000,000	2,500,000	-	-	-	4,500,000
Mainline Upsizing	Drainage Impact Fee	60,000	65,000	70,000	75,000	80,000	350,000
Manhole/Main Line Rehabilitation	Sewer Revenues	400,000	-	-	-	-	400,000
Mclachlan Well	PI Impact Fee	100,000	Completed	-	-	-	100,000
Millpond RDA Water	Capital Projects	400,000	Completed	-	-	-	400,000
Mountain Bike Trails	Parks Impact Fee	50,000	30,000	30,000	30,000	30,000	170,000
New Spring Creek 1012 Circuit	Electric Impact Fee	450,000	-	-	-	-	450,000
North Point Circuit Extension to 723	Electric Impact Fee	-	-	-	550,000	-	550,000

PROJECT TITLE	FUNDING SOURCE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
North Point Getaways	Electric Impact Fee	942,000	Completed	-	-	-	942,000
Northridge Park	Parks Impact Fee	503,000	Completed	-	-	-	503,000
Nuisance Trees and Damaged Sidewalks	Capital Projects	250,000	250,000	250,000	250,000	250,000	1,250,000
PARC Tax Projects	PARC Tax	1,110,463	-	-	-	-	1,110,463
Park Design Expense	Parks Impact Fee	90,000	90,000	90,000	90,000	90,000	450,000
Parks Master Plan	Parks Impact Fee	150,000	Completed	-	-	-	150,000
Pilgrims Culinary Booster Upgrade	Water Revenues	350,000	-	-	-	-	350,000
Pipe Upsizing	Culinary Impact Fees	55,000	65,000	70,000	75,000	80,000	345,000
Pipe Upsizing	Sewer Impact Fee	90,000	70,000	80,000	90,000	100,000	430,000
Pipe Upsizing	Storm Drain Revenues	55,000	60,000	65,000	70,000	75,000	325,000
Pipe Upsizing	PI Impact Fee	65,000	75,000	80,000	85,000	90,000	395,000
Pony Express Parkway	Grants	1,235,000	5,000,000	9,000,000	2,000,000	-	17,235,000
Pony Express Parkway - Utah Lake Trail	Grants	500,000	1,300,000	1,000,000	500,000	-	3,300,000
Property Acquisition	Parks Impact Fee	50,000	50,000	50,000	50,000	50,000	250,000
Public Works Building	Water and Sewer Revenues	11,500,000	-	Planned Completion	-	-	11,500,000
Redwood Road Drain	Grants	250,000	Completed	-	-	-	250,000
Replace Carter Substation Transformers	Electric Impact Fee	-	-	2,700,000	-	-	2,700,000
Road Master Plan	Road Impact Fee	20,000	-	20,000	-	20,000	60,000

PROJECT TITLE	FUNDING SOURCE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Rocky Mountain Line Purchases	Power Revenues	150,000	-	-	-	-	150,000
SCADA Transition	Water Revenues	250,000	-	-	-	-	250,000
Shadow Ridge Park	Parks Impact Fee	300,000	Planned Completion	-	-	-	300,000
Signal on Main - 2300 West Main	Grants	250,000	Completed	-	-	-	250,000
Signals (Triumph-Hospital)	Road Impact Fee	325,000	350,000	350,000	350,000	350,000	1,725,000
Signals Sunrise and Morning Vista	Road Impact Fees	250,000	Completed	-	-	-	250,000
SKY Development Drains	Drainage Impact Fee	200,000	Completed	-	-	-	200,000
Skye Reservoir	PI Impact Fee	200,000	200,000	200,000	200,000	200,000	1,000,000
Skye Substation	Electric Impact Fee	5,603,391	-	-	-	-	5,603,391
Skye Tank AP Well, BP, Lines Reimbursement	Culinary Impact Fees	500,000	500,000	500,000	500,000	500,000	2,500,000
Skye-Family Park Well Reim.	Water Impact Fee	320,000	160,000	160,000	-	-	640,000
Spring Line Replacement	Water Revenues	300,000	-	-	-	-	300,000
Springs Rehabilitation	Water Revenues	350,000	-	-	-	-	350,000
SR 92 & Morning Vista Booster Stations	Water Revenues	3,500,000	-	-	-	-	3,500,000
Station #81 Design	Capital Projects	300,000	-	-	-	-	300,000
Street Light Project	Power Revenues	350,000	Completed	-	-	-	350,000
Street Widening	Road Impact Fee	120,000	135,000	140,000	145,000	150,000	690,000
System Improvements	Power Revenues	920,000	-	-	-	-	920,000
Thanksgiving Point Lift Station Upgrade	Sewer Revenues	360,000	-	-	-	-	360,000
TI Booster Station & Pipe Over	Water Impact Fee	900,000	-	-	-	-	900,000

PROJECT TITLE	FUNDING SOURCE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Traverse Blvd Widening	Road Impact Fee	10,000	150,000	-	-	-	160,000
Traverse Mountain Drains	Drainage Impact Fee	10,000	10,000	10,000	10,000	10,000	50,000
Traverse Mtn Circuit 7-21 Recon.	Electric Impact Fee	200,000	-	-	-	-	200,000
Triangle Park Design	Parks Impact Fee	950,000	Planned Completion	-	-	-	950,000
Turn Pocket - 2300 West Main	Grants	400,000	Completed	-	-	-	400,000
Upsizing Trails	Parks Impact Fee	105,000	100,000	100,000	100,000	100,000	505,000
Vialetto Reservoir and Pumps	PI Impact Fee	175,000	Completed	-	-	-	175,000
West Side Drains	Drainage Impact Fee	10,000	-	-	-	-	10,000
West Side Tank 2	Culinary Impact Fees	200,000	1,800,000	-	-	-	2,000,000
Willow Park Water/ Sewer Extention	Water Revenues	225,000	-	-	-	-	225,000
Willows Park Upgrades	Parks Impact Fee	100,000	100,000	100,000	100,000	100,000	500,000
TOTAL CAPITAL SPENDING		**86,384,854**	**24,015,000**	**31,930,640**	**31,720,000**	**26,125,000**	**200,175,494**

Photo credit: (Top Left) Asher Carlile, (Top Right) Sarah Rogers, (Bottom) Alexa Nez

SUMMARY OF FORECASTED CAPITAL SPENDING IMPACT BY FUND

FUND	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Water Impact Fee	320,000	160,000	160,000	-	-	640,000
Capital Projects	2,450,000	3,185,000	250,000	250,000	250,000	6,385,000
Detention	-	420,000	-	-	-	420,000
Drainage Impact Fee	260,000	65,000	70,000	525,000	80,000	1,000,000
Parks Impact Fee	6,149,000	170,000	1,435,640	25,170,000	23,170,000	56,094,640
Electric Impact Fee	7,720,391	-	2,700,000	550,000	-	10,970,391
PI Impact Fee	1,995,000	475,000	480,000	485,000	290,000	3,725,000
Road Impact Fee	865,000	1,985,000	860,000	495,000	520,000	4,725,000
Sewer Impact Fee	3,590,000	3,870,000	5,880,000	90,000	100,000	13,530,000
TOTAL	**23,349,391**	**10,330,000**	**11,835,640**	**27,565,000**	**24,410,000**	**97,490,031**

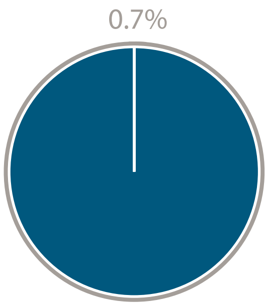
IMPACT ON THE OPERATING BUDGET

The following is a summary of the impact of the FY 2027 Capital Budget on the operating budget for FY 2027 and future years. The projects included are among those with a significant impact on the budget and includes select projects 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.
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.
Lakeview Park	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 additional staffing costs. The project began construction in FY 2027 and is expected to be completed the same year.

GENERAL FUND

MAYOR & CITY COUNCIL



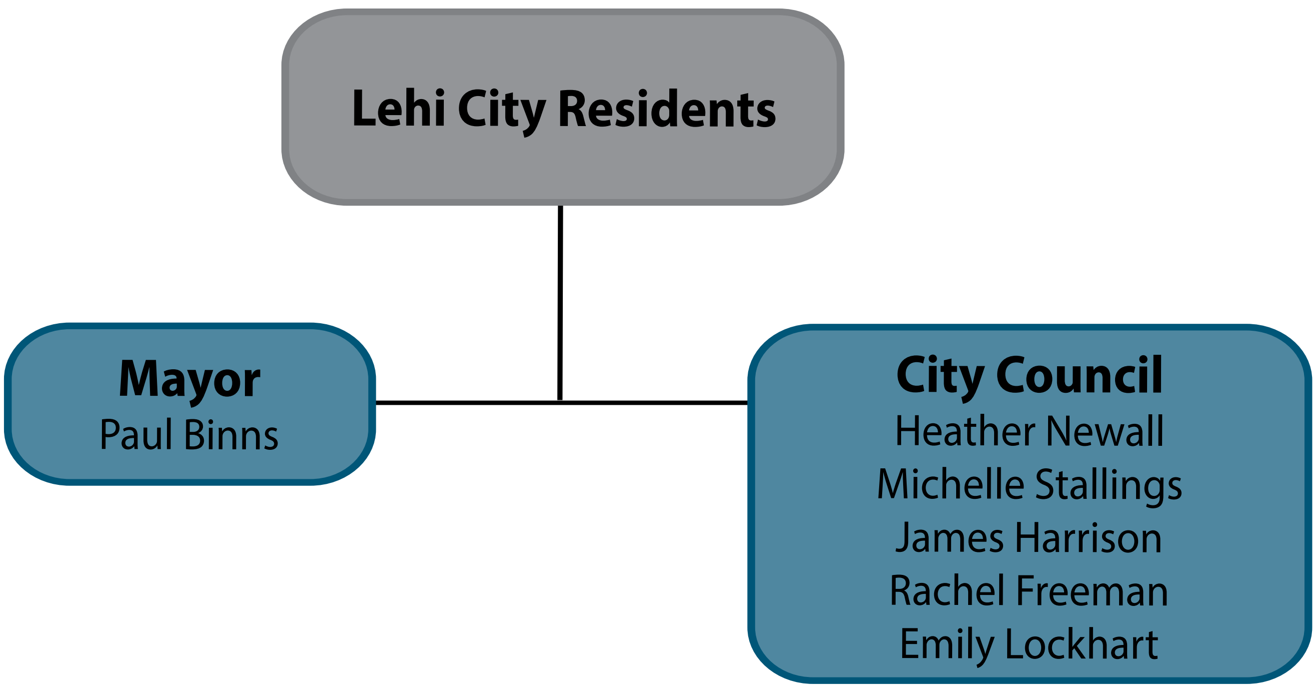
Percent of General Fund Budget

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.

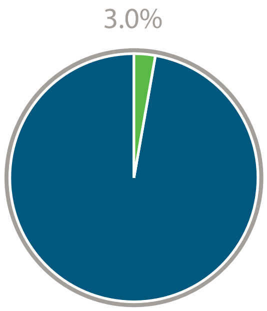


POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Elected:					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	5.00	5.00	5.00	5.00	5.00
TOTAL FTE	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**

BUDGET INFORMATION

DEPARTMENT 47	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	170,370	177,137	183,121	183,121
13 Employee Benefits	135,492	135,884	156,202	156,202
21 Books, Subscriptions, & Memberships	64,299	66,693	65,000	75,000
23 Travel & Training	23,421	27,211	10,000	20,000
24 Office Supplies	160	-	3,000	-
25 Reimbursements	2,056	-	5,000	-
26 IT Fund Charges	9,996	20,004	20,000	20,000
29 Risk Management Fund Charges	20,004	9,996	10,000	10,000
31 Professional & Technical	24,053	24,231	25,000	25,000
45 Miscellaneous	4,265	2,993	17,000	10,000
TOTAL EXPENDITURES	**454,116**	**464,149**	**494,323**	**499,323**

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.

ONE DEPARTMENT GOAL

Strengthen community engagement and invest in the growth and development of city employees.

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.

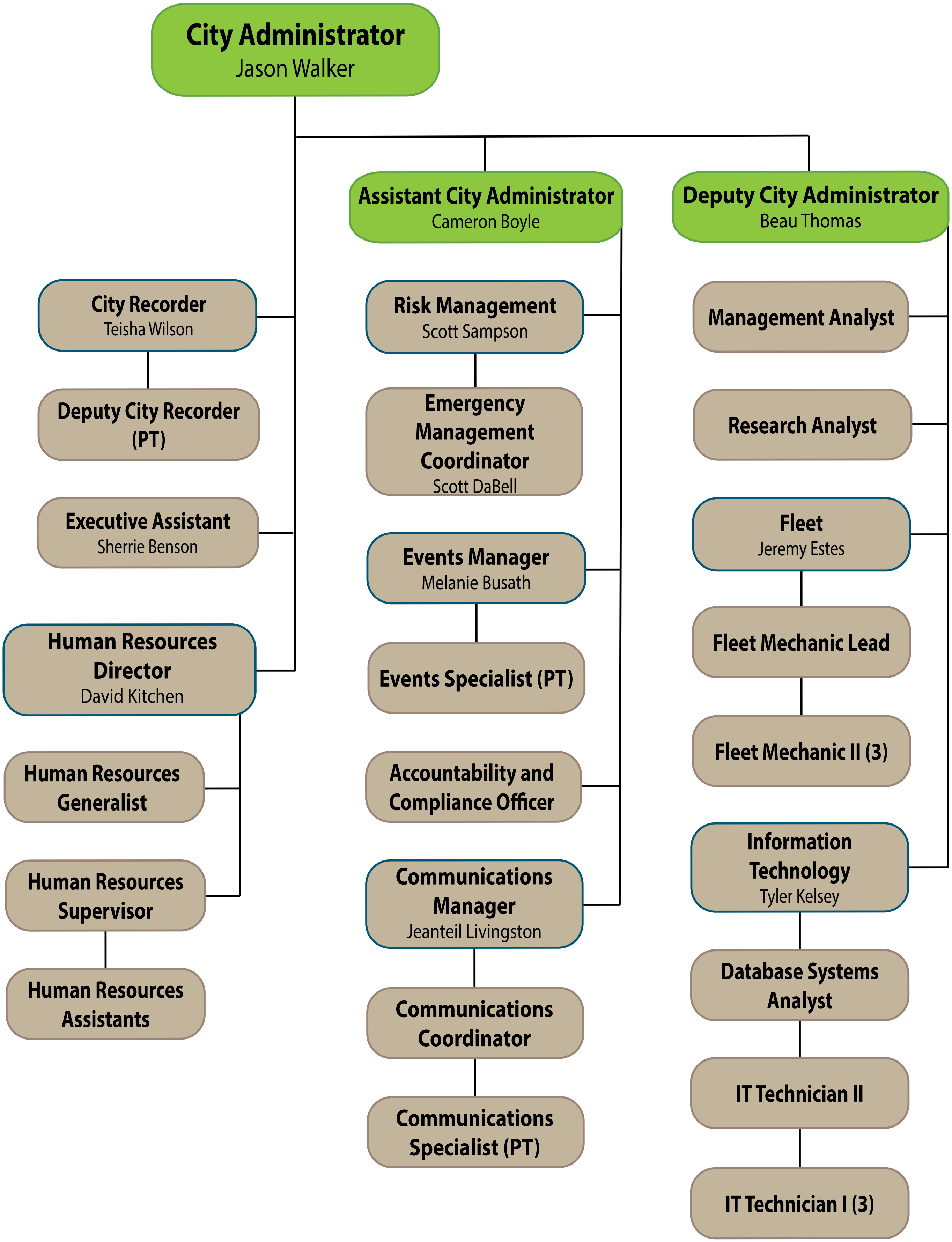
The Information Technology Department is responsible for managing the technology and network infrastructure, maintaining information system security, promoting technology education, and overseeing data disaster recovery planning.

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.

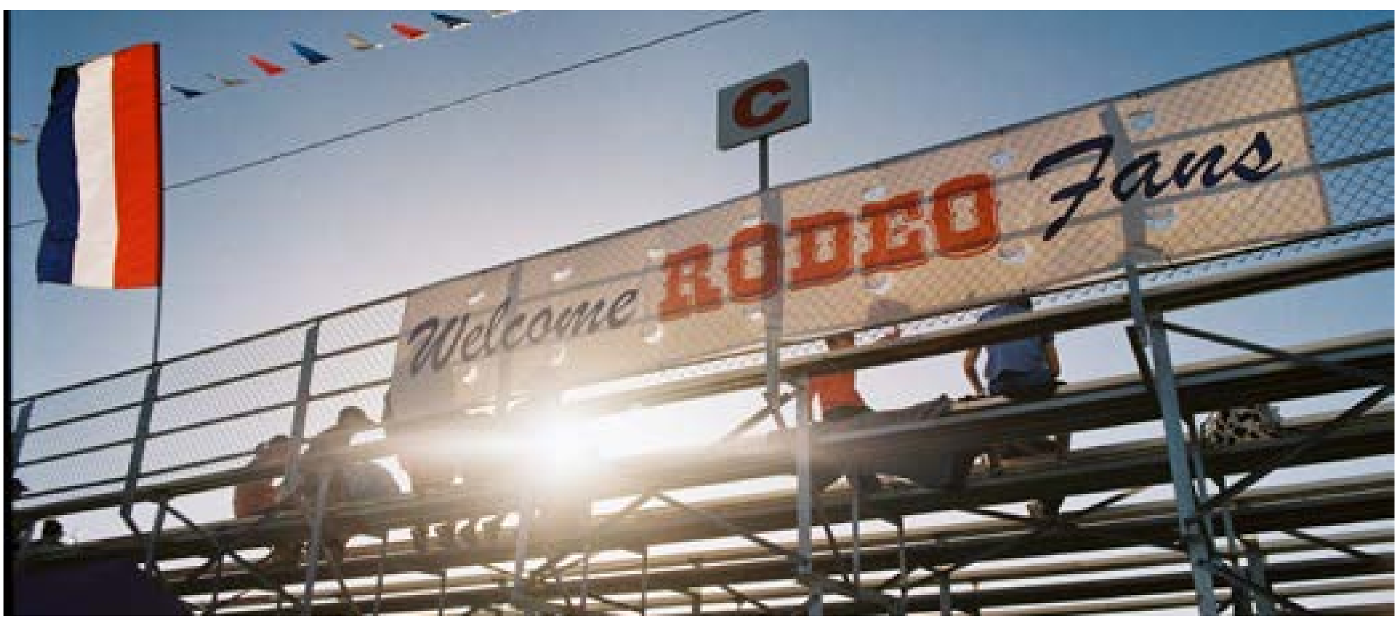
The Records and Elections Division is managed by the city recorder and is responsible for the records, minutes, ordinances, and resolutions of the City. The division also oversees annexations, elections, and cemetery records.

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Appointed:					
City Administrator	1.00	1.00	1.00	1.00	1.00
Recorder	1.00	1.00	1.00	1.00	1.00
Full-time:					
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Deputy City Administrator	1.00	1.00	1.00	1.00	1.00
Compliance Officer	-	-	-	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	-	-
Management Analyst	1.00	1.00	1.00	1.00	1.00
Research Analyst	-	-	-	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	1.00
Communications Coordinator	-	-	-	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Human Resources Supervisor	-	1.00	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
Emergency Managment Coord.	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	1.00
IT Technician II	1.00	1.00	1.00	1.00	1.00
IT Technician I	2.00	2.00	3.00	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	3.00	1.00	1.00
Fleet Mechanic III	-	-	-	2.00	2.00
Part-time Non-benefited:					
Human Resources Assistant (2)	1.20	1.20	1.20	1.20	1.20
Intern	0.50	0.50	0.50	-	-
Communications Specialist (PT)	-	-	-	0.50	0.50
Events Specialist	-	-	0.50	1.00	1.00
Venue Coordinator	-	-	-	-	0.50
Deputy City Recorder	-	-	0.50	0.50	0.50
Fleet Administrative Assistant	-	-	0.50	0.50	1.00
Fleet Mechanic (PT)	-	-	-	-	0.50
TOTAL FTE	**23.70**	**24.70**	**28.20**	**30.70**	**32.20**


City Administrator
Jason Walker
Assistant City Administrator
Cameron Boyle
Deputy City Administrator
Beau Thomas
City Recorder
Teisha Wilson
Deputy City Recorder (PT)
Executive Assistant
Sherrie Benson
Human Resources Director
David Kitchen
Human Resources Generalist
Human Resources Supervisor
Human Resources Assistants
Risk Management
Scott Sampson
Emergency Management Coordinator
Scott DaBell
Events Manager
Melanie Busath
Events Specialist (PT)
Accountability and Compliance Officer
Communications Manager
Jeanteil Livingston
Communications Coordinator
Communications Specialist (PT)
Management Analyst
Research Analyst
Fleet
Jeremy Estes
Fleet Mechanic Lead
Fleet Mechanic II (3)
Information Technology
Tyler Kelsey
Database Systems Analyst
IT Technician II
IT Technician I (3)

BUDGET INFORMATION

DEPARTMENT 44	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	891,915	978,759	1,109,410	1,206,532
Overtime	3,408	889	-	-
13 Employee Benefits	378,563	401,706	511,405	546,790
21 Books, Subscriptions, & Memberships	8,330	10,924	12,830	12,830
22 Public Notices	280	-	1,000	1,000
23 Travel & Training	54,989	37,724	39,000	39,000
24 Office Supplies	3,509	4,225	21,190	18,700
25 Fleet Fund Charges	18,660	18,738	18,662	18,662
25 Fuel	3,020	681	500	500
26 IT Fund Charges	24,600	24,600	24,601	24,601
29 Risk Management Fund Charges	9,996	9,996	10,000	10,000
31 Professional & Technical	49,920	40,473	78,880	50,000
31 Public Defender	53,420	62,967	100,000	70,000
45 Miscellaneous	39,678	47,733	31,900	50,000
TOTAL EXPENDITURES	**1,540,288**	**1,639,415**	**1,959,378**	**2,048,615**



FLEET

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Assist the City Administrator in keeping the cost of fleet services at a reasonable level. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Average Billable Hours	✓	75%	68%	75%	75%	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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Benefits Expense per FTE	✗	29,108	32,987	35,072	32,011	36,646
Healthcare Expense per FTE	✗	10,468	11,309	14,053	13,494	14,533
Average Merit Increase per FTE	✓	2.84%	2.85%	2.75%	2.91%	1.00%

DEPARTMENT/DIVISION OBJECTIVE: Keep the employee turnover rate low and employee satisfaction high. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Full-time Employee Turnover Rate	✓	9.93%	7.77%	8.00%	7.42%	8.00%
Part-time Employee Turnover Rate	✓	61.93%	47.93%	60.00%	41.90%	60.00%

BUDGET INFORMATION

DEPARTMENT 41	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	267,117	336,017	357,050	382,255
13 Employee Benefits	118,737	154,411	166,604	183,071
21 Books, Subscriptions, & Memberships	1,048	920	5,100	1,500
23 Travel & Training	3,228	3,823	5,000	5,000
24 Office Supplies	3,910	3,471	2,750	2,750
26 IT Fund Charges	45,000	45,000	45,000	45,000
28 Equipment Maintenance	702	-	800	800
29 Risk Management Fund Charges	5,004	5,004	5,000	5,000
31 Professional & Technical	74,711	81,312	61,005	72,366
45 Miscellaneous	236	6,005	10,585	10,585
TOTAL EXPENDITURES	**519,693**	**635,963**	**658,894**	**708,327**

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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Average Tickets per Month	✓	382	527	500	601	615
High Priority Ticket Com. (Avg Days)	✓	4.26	1.32	2.00	1.13	1.75
Regular Ticket Completion (Avg Days)	✗	2.93	2.89	2.50	4.32	3.50

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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Number of Facebook Page Followers	✓	16,740	18,770	19,000	21,000	22,000
Number of Twitter Followers	✗	4,727	4,643	4,800	4,582	4,600
Number of Instagram Followers	✓	5,472	7,516	8,000	9,771	10,000
Lehi City Chat Group Members	✓	8,600	11,000	12,000	16,500	17,000

BUDGET INFORMATION

DEPARTMENT 67	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
34 Cultural Arts Council	78,000	78,000	78,000	-
37 Miss Lehi Pageant	52,536	40,549	22,000	22,000
38 Lehi Float	14,000	14,000	16,000	16,000
39 Lehi Parade & Events Committee*	131,469	2,657	-	-
40 Youth Council	15,504	16,317	15,000	15,000
41 Family Week*	19,086	-	-	-
44 Foam Day*	18,203	-	-	-
45 Lehi Silver Band	2,500	2,500	2,500	-
47 Community Beautification	11,891	5,096	11,000	11,000
51 Brochures Published	-	-	3,000	-
54 Santa Parade*	4,953	-	-	-
59 Special Projects	48,301	21,875	90,000	65,000

BUDGET INFORMATION CONT.

DEPARTMENT 67	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
76 Summer Splash Party*	28,023	-	-	-
77 Teen Event*	2,580	-	-	-
78 National Night Out Event	6,593	9,456	5,000	6,500
79 Outdoor Movies*	11,835	-	-	-
80 Archives Donation	38,000	33,000	33,000	-
81 Fireworks Show	25,000	26,000	25,000	25,000
82 Parks & Trails Committee	-	-	1,700	-
84 Easter Egg Hunt*	9,189	-	-	-
86 Special Events	31,657	365,253	214,700	224,944
87 Just for Kids	20,000	500	20,000	20,000
TOTAL EXPENDITURES	**569,320**	**615,203**	**536,900**	**405,444**

*One-time events

FEES

DEPARTMENT 67 - Events	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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	150	150
+ Engine or Tower/Event	200	200	250	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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Percent of City Committee's Trained on Open Meetings Act	✗	90%	75%	100%	60%	70%
Percent of Department's Records Liaisons Trained on Records Retention	✗	30%	50%	100%	60%	70%

BUDGET INFORMATION

DEPARTMENT 43	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	89,546	112,552	120,934	131,822
13 Employee Benefits	47,542	51,567	55,536	60,913
21 Books, Subscriptions, & Memberships	485	2,347	5,000	5,000
22 Public Notices	-	545	7,500	7,500
23 Travel & Training	1,985	2,213	4,000	4,000
24 Office Supplies	135	263	2,500	2,500
26 IT Fund Charges	18,996	18,996	19,000	19,000
27 Utilities	-	-	-	-
28 Equipment Maintenance	23,155	24,776	20,800	-
29 Risk Management Fund Charges	996	996	1,000	5,000
31 Professional & Technical	10,012	4,111	12,100	29,729
45 Miscellaneous	-	13,534	11,000	9,000
46 Election Expense	186,423	476	192,000	-
TOTAL EXPENDITURES	**379,275**	**232,376**	**451,370**	**274,464**

FEES

DEPARTMENT 43	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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

FEES CONT.

DEPARTMENT 43	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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

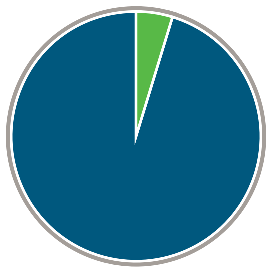
DEPARTMENT/DIVISION OBJECTIVE: Reduce as much as possible the risk to city personnel, equipment, buildings, and other assets. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Days Missed Due to Accident or Injury*	✓	7	N/A	12	N/A	5
Days Reassigned to Light Duty Work Due to Accident or Injury*	✓	40	N/A	2	N/A	-
Number of Risk Management Trainings Conducted	✓	15	15	15	16	16

* No PM Set as these are emergency related

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

COMMUNITY DEVELOPMENT



Percent of General Fund Budget

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.

ONE DEPARTMENT GOAL

Complete an update of the Bicycle and Pedestrian Master Plan to improve safety, connectivity, and access throughout the community.

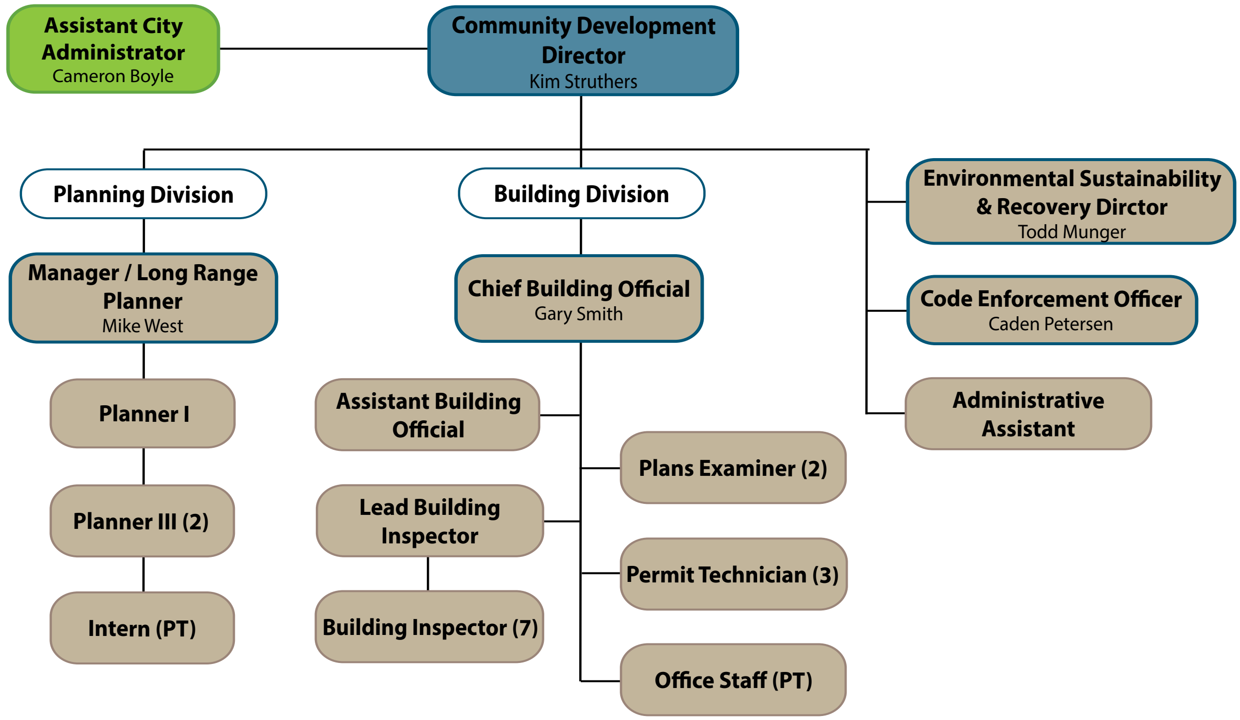
DEPARTMENT DESCRIPTION

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

The Planning and Zoning 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 Zoning 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 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
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	3.00
Planner II	3.00	-	-	1.00	-
Planner I	-	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	1.00
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Residential Plans Examiner	1.00	-	-	1.00	1.00
Plans Examiner	1.00	2.00	2.00	1.00	1.00
Building Inspector I	2.00	3.00	3.00	2.00	2.00
Building Inspector II	2.00	1.00	1.00	1.00	1.00
Building Inspector III	1.00	3.00	3.00	4.00	4.00
Permit Technician I	1.00	1.00	1.00	2.00	2.00
Permit Technician II	2.00	2.00	2.00	1.00	1.00
Part-time Non-benefited:					
Planning Intern	0.50	0.50	0.50	0.50	0.50
Office Staff	1.00	0.50	0.50	0.50	0.50
TOTAL FTE	**21.50**	**23.00**	**23.00**	**23.00**	**23.00**

PLANNING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Efficiently & effectively serve the development needs of the city. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Planning Commission & City Council Reports Prepared per FTE	✓	47	37	35	41	35
Total Single-family Lots Recorded per FTE	✗	53	80	100	53	60
Total Multi-family Residential Units Recorded per FTE	✗	179	38	75	58	60

DEPARTMENT/DIVISION OBJECTIVE: Implement the city's development plans. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
General Plan Implemented	✓	25%	45%	60%	80%	83%
Percentage Complete of Master Planned Bike Facilities	N/A	N/A	N/A	N/A	42%	45%
Frontrunner Trail Phase 1 - Design and Construction (assisting)	N/A	N/A	N/A	N/A	0%	20%

DEPARTMENT/DIVISION OBJECTIVE: Encourage ongoing training among planning staff. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Training Hours per FTE	✗	33.0	32.5	35.0	32.8	35.0

BUDGET INFORMATION

DEPARTMENT 56	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	668,887	711,042	822,260	849,864
13 Employee Benefits	315,773	308,828	332,553	409,377
21 Books, Subscriptions, & Memberships	2,852	3,977	3,000	3,000
22 Public Notices	-	-	9,000	-
23 Travel & Training	11,940	5,113	13,300	13,300
24 Office Supplies	5,915	5,457	12,500	12,500
25 Fleet Fund Charges	3,504	3,504	3,500	3,500
25 Fuel	104	289	500	500
28 Equipment Maintenance	-	-	4,295	-
31 Professional & Technical	44,491	13,412	32,320	17,815
32 IT Fund Charges	29,532	29,532	29,534	31,719
33 Risk Management Fund Charges	9,996	9,996	10,000	10,000
34 Recording Fees	6,098	5,355	6,000	6,000
35 Standards Update	-	-	1,000	-
45 Environmental Sustainability Program	10,478	9,240	15,600	15,600
46 Miscellaneous	1,871	2,608	2,500	2,500
54-000 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	**1,111,441**	**1,108,353**	**1,297,862**	**1,375,675**

FEES

DEPARTMENT 56	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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

FEES CONT.

DEPARTMENT 56	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Accessory Dwelling Units Cont.: (Apartments)				
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
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	350.00
+/ lot or unit	100.00	100.00	100.00	100.00
Plat Recording - Additional pages - per page >1	-	-	-	50.00
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

FEES CONT.

DEPARTMENT 56	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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	200.00
Revision or Collocation	50.00	50.00	50.00	50.00
Model Home	50.00	50.00	50.00	50.00
Moving a Building	200.00	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	100.00
Temporary Weekend Directional Sign	10.00	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	400.00
Replacement of Development Bond(s)	350.00	350.00	350.00	350.00
Pub. Improvement Inspect. Base (% of bond)	0.01	0.01	0.01	0.01
+ / 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

FEES CONT.

DEPARTMENT 56	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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

BUILDING & PERMITTING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide timely building permits and inspections. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Total Building Permits Issued per FTE	✗	131	132	140	129	140
Total Building Inspections per FTE	✓	1,720	1,743	1,800	1,800	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%

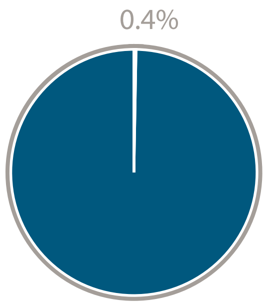
BUDGET INFORMATION

DEPARTMENT 58	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	1,067,862	1,143,424	1,227,339	1,244,642
11 Overtime	5,242	6,948	10,000	10,000
13 Employee Benefits	520,242	569,835	628,167	655,470
14 Uniforms	1,314	3,612	4,400	4,400
21 Books, Subscriptions, & Memberships	10,439	6,505	9,000	9,000
23 Travel & Training	15,665	16,168	17,000	17,000
24 Office Supplies	10,379	19,000	9,000	9,000
25 Fleet Fund Charges	24,600	24,600	24,601	24,601
25 Fuel	17,830	15,115	20,500	20,500
28 Equipment Maintenance	-	-	2,200	-
29 Risk Management Fund Charges	9,996	9,996	10,000	10,000
31 Professional & Technical	-	40,537	-	-
34 IT Fund Charges	22,884	22,884	22,882	22,882
46 Miscellaneous	3,634	2,860	6,210	6,210
TOTAL EXPENDITURES	**1,710,087**	**1,881,484**	**1,991,299**	**2,033,705**

FEES

DEPARTMENT 58	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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/industrial)		Third Party Charge + 10%	Third Party Charge + 10%	Third Party Charge + 10%
Building inspections:				
Single family residential (/sq. ft.)				
Main floor	133.50	149.47	149.47	153.72
Second floor	133.50	149.47	149.47	153.72
Unfinished basement	33.37	37.37	37.37	38.43
Semi-finished basement	33.37	37.37	37.37	38.43
Finished basement	66.75	74.74	74.74	76.86
Garage - Wood Frame	53.90	59.83	59.83	62.67
Open carports	43.12	47.86	47.86	50.14
Building Plans Copies - Flash Drive	50.00	50.00	50.00	50.00
Retaining Wall Permits:				
Permit Fee	-	-	250.00	250.00
Performance Bond (refundable)	-	-	2,000.00	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



Percent of
General Fund Budget

DEPARTMENT MISSION

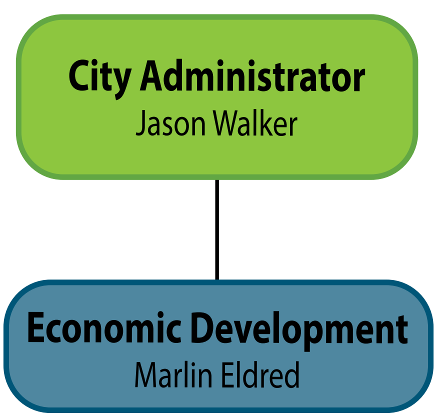
THE ECONOMIC DEVELOPMENT DEPARTMENT WILL FACILITATE THE DEVELOPMENT OF A DYNAMIC REGIONAL COMMERCIAL CENTER THAT WILL PROVIDE QUALITY EMPLOYMENT, OFFICE SPACE, RETAIL SHOPPING AND ENTERTAINMENT EXPERIENCES FOR RESIDENTS OF LEHI AND THE SURROUNDING MARKET AREA.

ONE DEPARTMENT GOAL

Support local businesses throught studying and recommending business-friendly planning and zoning updates

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.



POSITION	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026
Full-time:					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Participate in ongoing Economic Development training. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Training Hours	✓	40	40	40	40	40

DEPARTMENT/DIVISION OBJECTIVE: Focus on helping business succeed in Lehi. **ESTIMATED COMPLETION**: JUNE 2027

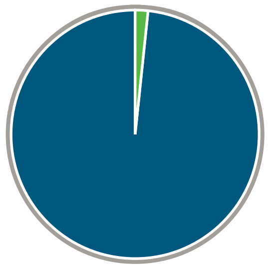
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Schedule and attend at least one business visit per month	✗	12	30	30	20	20

BUDGET INFORMATION

DEPARTMENT 59	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	145,285	153,079	158,998	168,549
13 Employee Benefits	57,739	58,932	60,553	65,743
21 Books, Subscriptions, & Memberships	21,851	12,037	19,200	19,200
22 Public Notices	-	-	1,200	-
23 Travel & Training	6,393	4,894	7,875	7,875
24 Office Supplies	-	80	1,500	1,500
26 IT Fund Charges	9,996	9,996	10,000	10,000
28 Permits & Licenses	911	-	1,500	-
29 Risk Management Fund Charges	5,004	5,004	5,000	5,000
31 Professional & Technical	-	9,579	8,000	8,000
45 Miscellaneous	3,260	(266)	10,000	10,000
TOTAL EXPENDITURES	**250,439**	**253,335**	**283,826**	**295,867**

ENGINEERING

1.9%



Percent of
General Fund Budget

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.

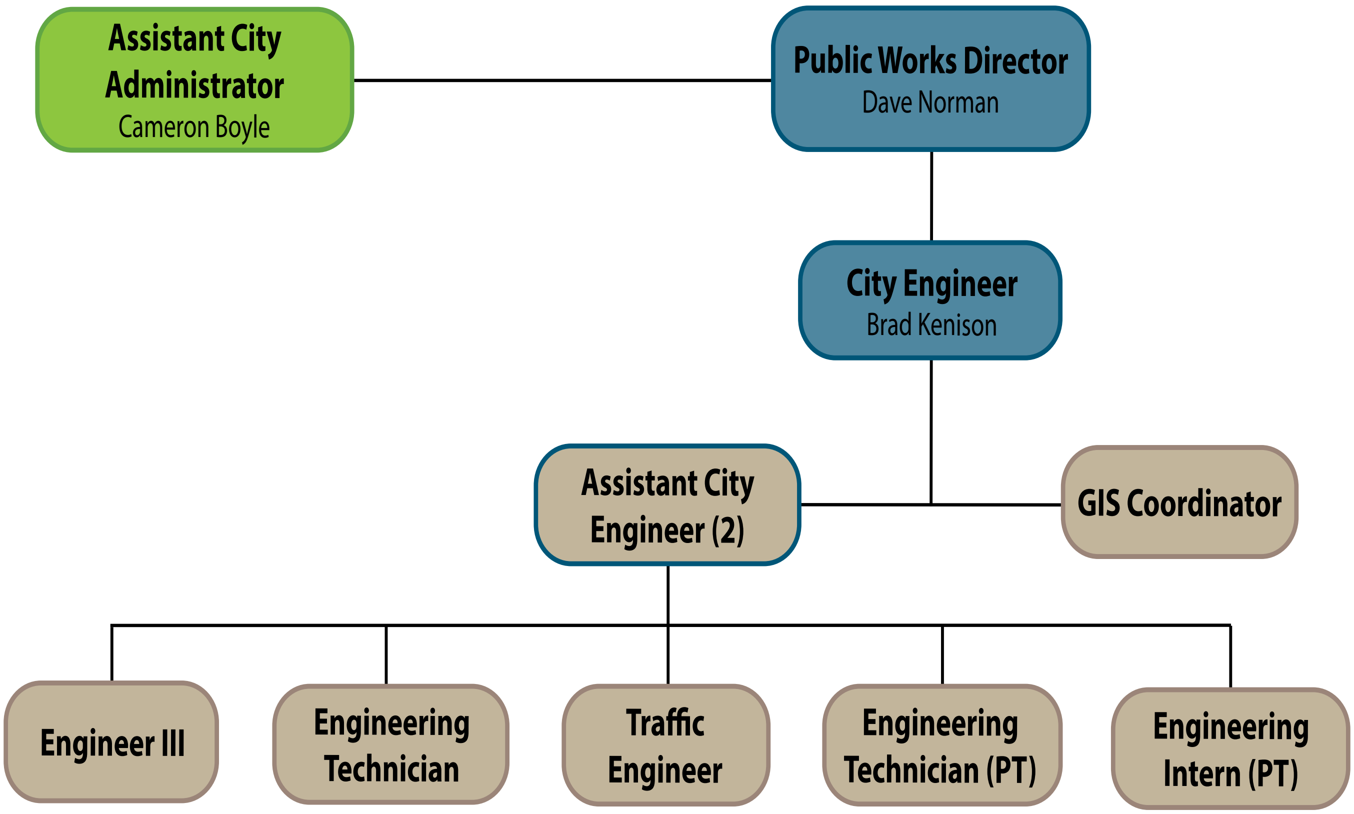
ONE DEPARTMENT GOAL

Improve vehicle and pedestrian transportation along 2300 West from Main Street to Pioneer Crossing.

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 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	2.00
Engineer III	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
Part-time Non-benefited:					
Engineering Technician	-	0.25	0.25	0.50	0.50
Engineering Intern	-	-	-	-	-
TOTAL FTE	**6.00**	**6.25**	**6.25**	**6.50**	**6.50**



PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Participate in the design, development, and construction of infrastructure throughout the City. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Percent Completed of Major Projects						
Traverse Blvd TRAX Xing & Road	N/A	0%	100%	Completed	-	-
Main Street 2300 W to Crossroads	✗	0%	82%	100%	95%	100%
Dry Creek Debris Basin	N/A	0%	50%	N/A	50%	N/A
600 East and Sandpit Culinary Tanks	N/A	0%	100%	Completed	-	-
700 South Cycle Track	N/A	95%	96%	N/A	100%	Completed
2300 West Road (300 North to 2100 North)	✗	15%	82%	100%	95%	100%
Dry Creek PI Reservoir & Piping	N/A	0%	50%	N/A	100%	Completed
Flight Park PI Reservoir & Piping	N/A	61%	100%	Completed	-	-
Vialetto PI Resevoir & Piping	✗	55%	96%	100%	95%	100%
Flight Park Culinary Well	✗	17%	45%	85%	65%	75%
West Side Culinary Tank	✓	8%	9%	15%	15%	25%
Southwest Sewer (700 to 1900 South)	✗	6%	7%	60%	20%	60%
600 East Subdivision Improvements	N/A	100%	Completed	-	-	-
Dry Creek 600 East Culvert	✓	15%	15%	15%	100%	Completed
2100 North Sewer (1200 West to Ashton Blvd)	✗	5%	5%	10%	0%	30%

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Lambert Detention Basin	✗	8%	11%	100%	11%	50%
Mill Pond Properties and Trail	✓	-	-	65%	65%	80%
600 East Road from Family Park to 2600 North	✓	-	-	100%	100%	Completed
Hospital Loop Road Fiber Lines Relocated	✗	-	-	100%	5%	100%

BUDGET INFORMATION

DEPARTMENT 63	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	619,290	718,373	768,511	797,814
13 Employee Benefits	284,308	325,397	350,171	380,758
14 Uniforms	592	745	600	600
21 Books, Subscriptions, Memberships	334	850	2,500	2,500
23 Travel & Training	4,274	7,494	9,500	9,500
24 Office Supplies	7,395	357	10,500	9,000
25 Fleet Fund Charges	3,000	3,000	3,000	3,000
25 Fuel	42	1,000	1,000	1,000
26 IT Fund Charges	25,020	25,020	25,022	30,479
28 Equipment Maintenance	22,999	15,354	31,000	23,543
29 Risk Management Fund Charges	9,996	9,996	10,000	10,000
31 Professional & Technical	32,301	16,934	25,000	25,000
45 Miscellaneous	751	233	500	500
TOTAL EXPENDITURES	**1,010,302**	**1,124,753**	**1,237,304**	**1,293,694**

FINANCE

Percent of
General Fund Budget

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).

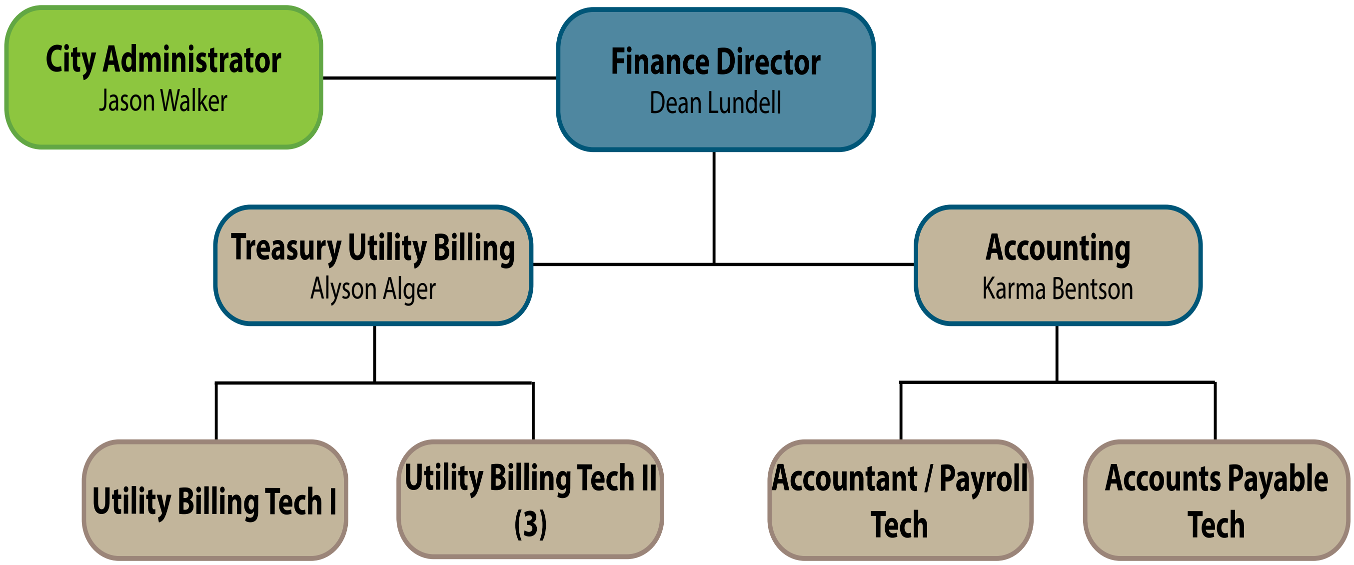
ONE DEPARTMENT GOAL

Enhance long-term financial sustainability through fee studies, strategic planning, and responsible management of financial resources.

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 utility 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 193).



POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Appointed:					
City Treasurer	1.00	1.00	1.00	1.00	1.00
Full-time:					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Customer Service Lead	1.00	-	-	-	-
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	4.00
Utility Billing Technician I	-	1.00	1.00	1.00	-
TOTAL FTE	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**

ACCOUNTING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Properly monitor and report the City's finances. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Accounts Payable Checks Count	✗	7,415	7,491	7,500	7,248	7,400
% of Monthly Financial Reports Completed by 20th Business Day After End of Month	✓	100%	100%	100%	100%	100%
General Fund Revenues	✓	$58,905,619	$64,784,800	$63,721,563	$65,997,868	$68,215,451
General Fund Revenues per Capita	✓	$652.86	$693.29	$662.04	$692.43	$715.70

BUDGET INFORMATION

DEPARTMENT 46	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	428,201	446,102	462,290	484,851
13 Employee Benefits	192,410	206,667	213,007	231,551
21 Books, Subscriptions, & Memberships	2,250	1,641	2,246	2,246
23 Travel & Training	7,116	5,180	6,500	6,500
24 Office Supplies	17,836	25,626	10,000	25,000
26 IT Fund Charges	40,488	40,488	40,489	40,489
27 Utilities	-	-	-	-
28 Equipment Maintenance	45	265	1,500	1,500
29 Risk Management Fund Charges	5,004	5,004	5,000	5,000
31 Professional & Technical	17,071	13,780	30,000	20,000
34 Auditor Expense	54,000	56,000	46,000	56,000
35 Budget Expense	-	575	550	550
45 Miscellaneous	569	875	3,500	3,500
TOTAL EXPENDITURES	**764,990**	**802,203**	**821,082**	**877,187**

TREASURY & UTILITY BILLING

GENERAL FUND - DEPT. DETAIL

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Closely monitor the City's utility revenues. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Number of Active Utility Accounts	✓	29,249	30,835	31,400	31,694	32,300
Utility Billing Accounts over 60 Days (%)	✗	8%	8%	7%	8%	7%

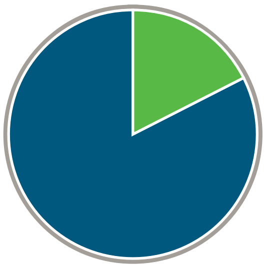
BUDGET INFORMATION

DEPARTMENT 45	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	332,129	338,628	351,504	382,278
13 Employee Benefits	206,062	214,164	213,527	244,417
21 Books, Subscriptions, & Memberships	49	25	1,000	1,000
23 Travel & Training	1,593	1,947	4,000	4,000
24 Office Supplies	4,889	3,607	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	8,866	23,661	11,000	24,000
45 Miscellaneous	710	343	1,000	1,000
TOTAL EXPENDITURES	**610,290**	**638,367**	**641,731**	**716,395**

FEES

DEPARTMENT 45	ADOPTED FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
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

FIRE



DEPARTMENT MISSION

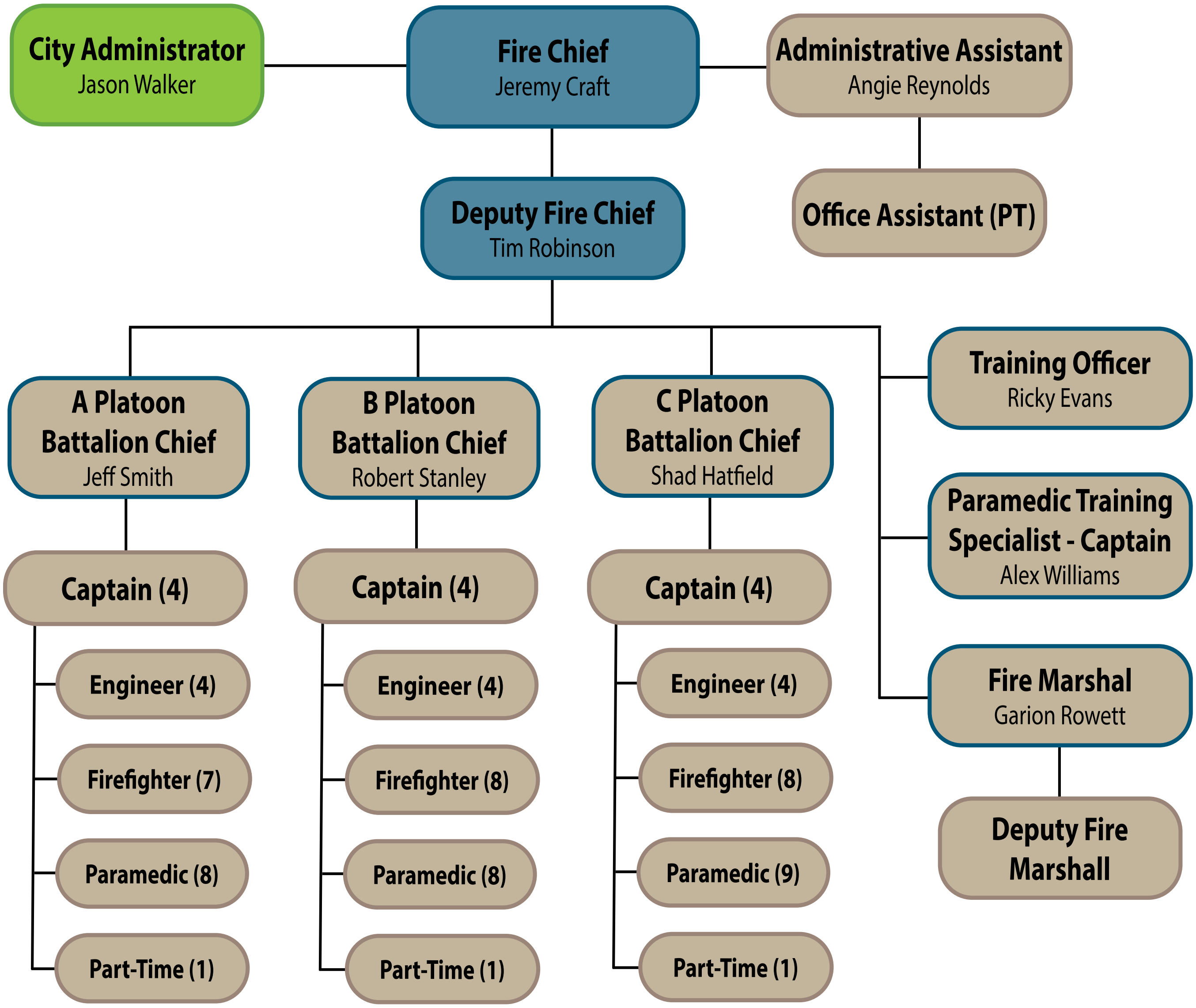
THE LEHI FIRE DEPARTMENT IS COMMITTED TO PROVIDING A WIDE RANGE OF SERVICES TO THE COMMUNITY DESIGNED TO PROTECT AND PRESERVE LIFE, PROPERTY, AND THE ENVIRONMENT THROUGH PLANNING, PREVENTION, EDUCATION, AND RESPONSE.

ONE DEPARTMENT GOAL

Continue to deliever 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.


City Administrator
Jason Walker
Fire Chief
Jeremy Craft
Administrative Assistant
Angie Reynolds
Deputy Fire Chief
Tim Robinson
Office Assistant (PT)
A Platoon Battalion Chief
Jeff Smith
B Platoon Battalion Chief
Robert Stanley
C Platoon Battalion Chief
Shad Hatfield
Training Officer
Ricky Evans
Paramedic Training Specialist - Captain
Alex Williams
Fire Marshal
Garion Rowett
Deputy Fire Marshall
Captain (4)
Engineer (4)
Firefighter (7)
Paramedic (8)
Part-Time (1)
Captain (4)
Engineer (4)
Firefighter (8)
Paramedic (8)
Part-Time (1)
Captain (4)
Engineer (4)
Firefighter (8)
Paramedic (9)
Part-Time (1)

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
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	13.00	13.00	13.00	13.00
Fire Engineer	9.00	11.00	11.00	12.00	12.00
Firefighter/Paramedic	23.00	23.00	23.00	27.00	27.00
Firefighter/EMT-I	14.00	26.00	26.00	21.00	21.00
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
Part-timer Non-benefited:					
Firefighter/Paramedic	1.50	0.50	0.50	-	-
Firefighter/EMT-I	7.00	2.50	2.50	-	-
Office Assistant	0.50	0.50	0.50	0.50	0.50
TOTAL FTE	**73.00**	**85.50**	**85.50**	**82.50**	**82.50**

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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Total Calls	N/A	5,479	5,392	N/A*	5,986	N/A*
Average EMS Response Time (minutes)	✓	5:33	5:05	4-6 min	5.33	4-6 min
Average Fire Response Time (minutes)	✗	5:15	6:15	4-6 min	8.01	4-6 min
Total Fire Inspections	✓	551	685	775	1,048	1,500
ISO Rating (updated every 5 years)	✓	2	2	2	2	2
Total Public Education Class Hours	✗	1,244	768	1,000	706	850
Resident Satisfaction with Fire Services	✓	84	86	85	85	86

*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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Total Firefighter Training Hours	✗	9,869	18,570	19,500	19,343	19,500

BUDGET INFORMATION

DEPARTMENT 55 - Fire	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	5,226,742	6,205,051	6,580,377	7,321,785
11 Overtime	158,309	194,137	258,650	283,650
13 Employee Benefits	2,691,586	3,043,465	3,353,287	3,660,846
14 Uniforms	102,919	128,296	103,107	128,107
21 Books, Subscriptions, Memberships	35,830	9,047	23,150	23,150
23 Travel & Training	29,395	50,062	47,410	57,410
24 Office Supplies	14,726	15,101	22,400	20,000
25 Fleet Fund Charges	1,244,400	1,244,400	1,244,394	1,244,394
25 Fuel	90,577	83,779	101,000	101,000
26 Buildings & Grounds O&M	90,363	91,585	276,000	276,000
27 Utilities	33,568	29,844	24,000	30,000
29 Equipment Maintenance	76,522	74,020	74,500	74,500
30 Electricity - Lehi City Power	46,503	77,085	50,000	80,000
31 Professional & Technical	49,771	71,175	86,450	107,450
32 IT Fund Charges	67,572	67,572	67,573	92,573
33 Risk Management Fund Charges	50,016	50,004	50,000	60,000
36 Education	37,221	5,644	30,550	30,550
41 First Aid Supplies	110,242	152,013	135,450	135,450
46 Miscellaneous	150,917	182,221	327,360	252,860
54 Capital Outlay	-	192,272	-	20,000
TOTAL EXPENDITURES	**10,307,179**	**11,966,773**	**12,855,658**	**13,999,725**

BUDGET INFORMATION

DEPARTMENT 49 - Emergency Services	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	73,654	79,906	83,592	86,935
13 Employee Benefits	42,183	45,607	50,346	55,052
23 Travel & Training	230	299	3,500	3,500
24 Office Supplies	-	34	500	500
31 Professional & Technical	-	-	10,000	5,000
32 Program Expenditures	-	113	3,000	2,000
33 Miscellaneous	171	7,161	21,700	10,000
34 Cert Program	3,449	2,176	6,000	-
35 Rehab Program	2,207	193	13,000	13,000
TOTAL EXPENDITURES	**121,894**	**135,489**	**191,638**	**175,987**

FEES

DEPARTMENT 55	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Ambulance: (Established by UT Bureau of Emergency Medical Services)				
Basic Ground Ambulance / transport	951.00	951.00	1,234.92	1,234.92
Intermediate Ground Ambulance / trans.	1,256.00	1,256.00	1,630.32	1,630.32
Paramedic Ground Ambulance / transport	1,838.00	1,838.00	2,630.32	2,630.32
Standard Mileage Rate / mile	36.90	36.90	44.35	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
Annual Operational Permits:				
Single Use Permit:				
Agricultural Burn Permit	10.00	25.00	25.00	25.00
Residential Burn Permit	-	-	25.00	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	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
Final for Occupancy - Life Safety Systems:				
Base (2 hours)	-	60.00	60.00	60.00
1 System	-	80.00	80.00	80.00

FEES (CONT.)

DEPARTMENT 55	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Final for Occupancy - Life Safety Systems (cont.):				
2 Systems	-	100.00	100.00	100.00
3 Systems	-	120.00	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	125.00	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	80.00	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
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

FEES (CONT.)

DEPARTMENT 55	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Plan Review:				
> 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	80.00	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	80.00	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	80.00	80.00	80.00
Fire Hydrant Installation and Testing:				
Fire Hydrant Flow Test	60.00	120.00	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
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

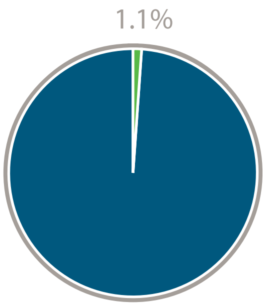
FEES (CONT.)

DEPARTMENT 55	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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

IMPACT FEES

DEPARTMENT 55	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Impact Fee:				
Residential Per Dwelling Unit	-	-	-	98.35
Multi-Family Per Dwelling Unit	-	-	-	117.03
Non Residential	-	-	-	96.67
Per ERU	198.00	198.00	198.00	-

INFORMATION CENTER



Percent of General Fund Budget

DEPARTMENT MISSION

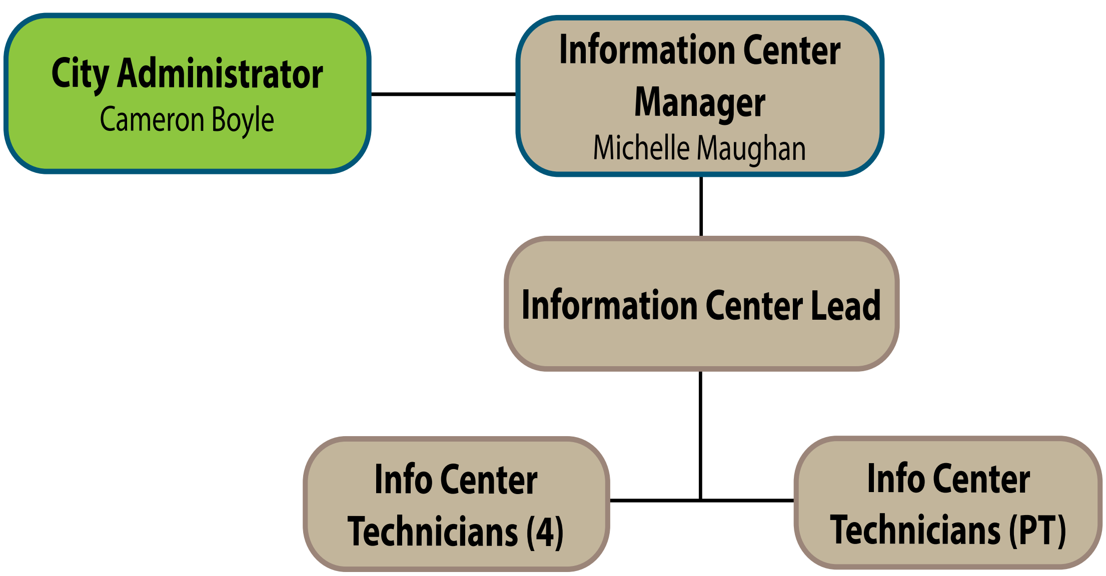
THE INFORMATION CENTER'S MISSION IS TO OFFER A ONE-STOP SERVICE FOR THE COMMUNITY THAT IS PROFESSIONAL, POLITE, AND PROGRESSIVE.

DEPARTMENT GOAL

Create a positive customer service experience for residents though creating a welcoming, customer-focused culture.

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 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
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	4.00	4.00	4.00	4.00	4.00
Part-time Non-benefited:					
Information Center Technicians	1.50	1.50	1.50	1.50	1.50
TOTAL FTE	**7.50**	**7.50**	**7.50**	**7.50**	**7.50**

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide one-stop service that is professional, polite, and progressive. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Passports Processed	N/A	1,722	1,675	2,000	1,850	2,000
Phone Calls Answered	N/A	42,761	43,872	45,000	37,005	45,000
Average Time to Answer Phone	✕	12 seconds	11 seconds	10 seconds	12 seconds	10 seconds
Average Call Length	✕	1:58 minutes	1:54 minutes	1:50 minutes	2:06 minutes	2:00 minutes

BUDGET INFORMATION

DEPARTMENT 50	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	360,988	388,571	411,670	422,522
11 Overtime	-	-	-	-
13 Employee Benefits	193,910	210,652	223,388	262,268
21 Books, Subscriptions, Memberships	-	-	21,000	21,000
23 Travel & Training	3,590	4,300	6,150	6,150
24 Office Supplies	5,717	2,753	5,600	5,600
26 IT Fund Charges	27,060	27,060	27,065	27,065
31 Professional & Technical	5,180	3,762	7,500	24,000
33 Miscellaneous	7,859	7,535	9,000	9,000
54 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	**604,304**	**644,633**	**711,373**	**777,605**

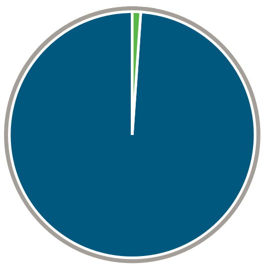
FEES

DEPARTMENT 50	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Dumpster Rental / dumpster	200.00	200.00	300.00	350.00
Landfill Transfer Station Punch Card:				
Dump Pass	Free	Free	Free	Free
Fingerprinting:				
Resident	10.00	10.00	10.00	10.00
Non-resident	25.00	25.00	25.00	25.00
Business License:				
Home-Occupied Business (no impact)	No Fee	No Fee	No Fee	No Fee
Home-Occupied Business (impact)	No Fee	10.00	60.00	60.00
General	80.00	100.00	150.00	150.00
Base Fee	80.00	100.00	150.00	150.00
Fireworks	40.00	60.00	110.00	110.00
Seasonal/Temporary (Christmas tree lot, snow cone shack, etc)	40.00	40.00	110.00	110.00
Beer License	150.00	175.00	165.00	165.00
Single event alcohol	50.00	100.00	110.00	110.00
Alcohol License	300.00	320.00	330.00	330.00
Solicitor (per person)	50.00	50.00	60.00	60.00
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	50.00
Fine - Operating a Business without a License	-	100.00	100.00	100.00
Passport:				
Passport Application Fees	35.00	35.00	35.00	35.00
(In addition to State Department Charges*)				
Photo Fee	10.00	12.00	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 Facilility 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



Percent of
General Fund Budget

DEPARTMENT MISSION

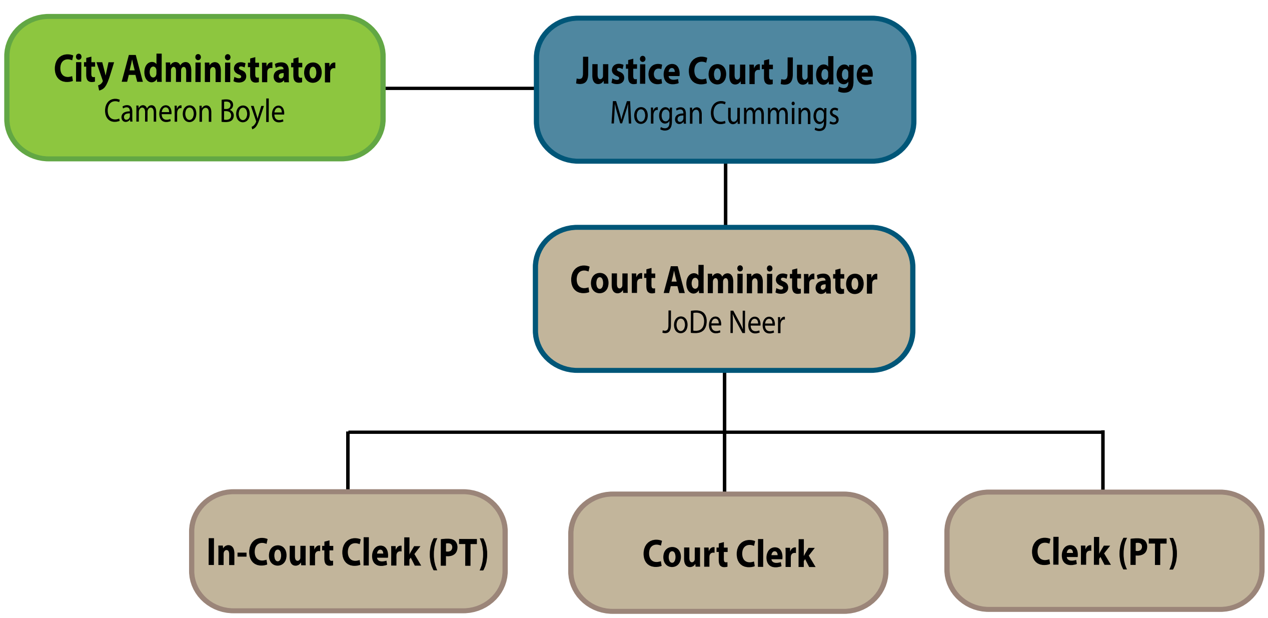
THE JUSTICE COURT WILL SIT IN JUDGMENT OF CRIMINAL AND COMMON LAW PROCEEDINGS, RESOLVE LEGAL ISSUES, AND ENSURE JUSTICE; THEREBY IMPROVING THE EQUALITY OF LIFE IN THE COMMUNITY BY PROVIDING AN OPEN, FAIR, EFFICIENT, AND INDEPENDENT SYSTEM FOR THE ADVANCEMENT OF JUSTICE UNDER THE LAW.

ONE DEPARTMENT GOAL

Make Lehi City a safe, trusted place for residents, families, and businesses.

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 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Appointed:					
Justice Court Judge	1.00	1.00	1.00	1.00	1.00
Full-time:					
Court Clerk Supervisor	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00	2.00
Part-time Non-benefited:					
In-Court Clerk	0.50	0.50	0.50	0.50	0.50
Clerk	1.50	1.50	1.50	1.50	1.00
TOTAL FTE	**5.00**	**5.00**	**5.00**	**5.00**	**5.50**

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Encourage ongoing training among justice court staff. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Training Hours for Clerks	✓	12	12	12	15	15
Training Hours for Judge	✓	60	40	40	40	30

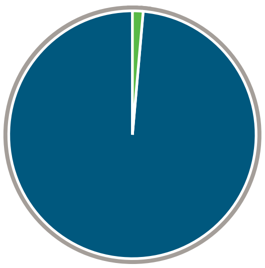
DEPARTMENT/DIVISION OBJECTIVE: Dispose of cases effectively & efficiently. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Percent of Misdemeanor Cases Disposed of within 6 Months	✗	93%	93%	92%	91%	91%
Percent of Traffic Cases Disposed of within 90 Days	✗	97%	96%	96%	91%	91%

BUDGET INFORMATION

DEPARTMENT 42	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	363,690	381,757	411,827	442,084
11 Overtime	490	184	750	750
13 Employee Benefits	130,062	134,488	147,954	182,902
21 Books, Subscriptions, & Memberships	1,000	1,103	1,000	1,000
23 Travel & Training	6,245	8,020	13,100	13,100
24 Office Supplies	13,438	10,521	11,000	11,000
25 Building & Grounds	90,000	90,000	90,000	90,000
26 IT Fund Charges	35,004	35,004	35,000	35,000
27 Utilities	27,682	17,959	18,000	18,000
28 Equipment Maintenance	2,498	664	1,800	1,800
29 Risk Management Fund Charges	5,004	5,004	5,000	5,000
30 Electricity - Lehi City Power	3,879	4,021	5,575	5,575
31 Professional & Technical	20,434	24,339	34,660	34,660
32 Witness & Jury Fees	339	440	4,000	4,000
33 Miscellaneous	3,746	4,284	4,000	4,000
54 Capital Outlay	31,512	-	-	-
TOTAL EXPENDITURES	**735,023**	**717,788**	**783,666**	**848,871**

LEGAL SERVICES



Percent of General Fund Budget

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.

ONE 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.**

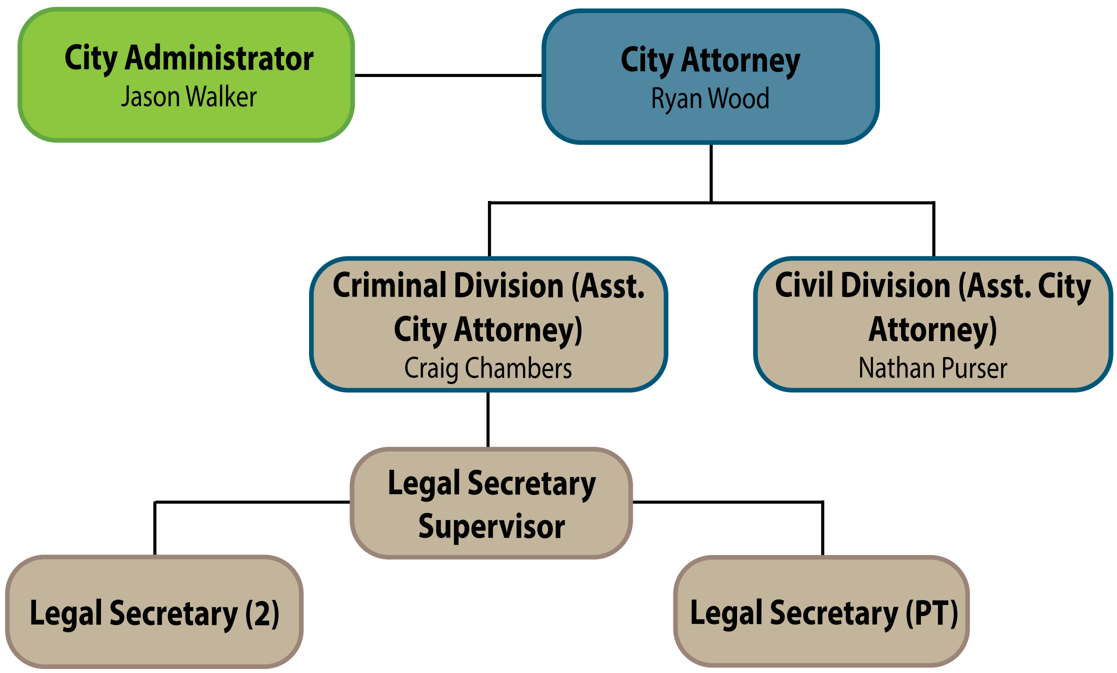
DEPARTMENT DESCRIPTION

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 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney/City Prosecutor	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	-	-	1.00	1.00	1.00
Legal Secretary Supervisor	-	1.00	1.00	1.00	1.00
Legal Secretary	2.00	2.00	2.00	2.00	2.00
Part-time Non-benefited:					
Legal Secretary	1.25	0.25	0.25	0.25	0.25
TOTAL FTE	**5.25**	**5.25**	**6.25**	**6.25**	**6.25**



CIVIL DIVISION

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Responsibly provide internal support to the city's civil legal issues when possible. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Total Liability Claims Filed	N/A	21	20	N/A*	21	N/A*
Total Lawsuits Filed	N/A	0	4	N/A*	2	N/A*

CRIMINAL DIVISION

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Effectively and efficiently prosecute those charged with crimes in Lehi City. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Criminal Information filed by Prosecution	N/A	1,766	3,097	N/A*	2,922	N/A*
Criminal Informations Closed	N/A	1,614	2,400	N/A*	2,190	N/A*

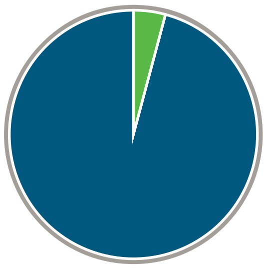
*No target measure was provided due to the nature of the performance measure being based on crime and liability lawsuits within the city.

BUDGET INFORMATION

DEPARTMENT 48	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	480,770	619,819	666,855	691,327
13 Employee Benefits	204,175	252,491	288,776	311,574
21 Books, Subscriptions, & Memberships	9,584	9,140	13,300	13,300
23 Travel & Training	3,884	4,975	8,500	8,500
24 Office Supplies	2,693	1,774	10,000	5,000
26 IT Fund Charges	23,532	23,532	23,534	23,534
27 Utilities	-	-	-	-
29 Risk Management Fund Charges	9,996	9,996	10,000	10,000
31 Professional & Technical	25,521	23,375	40,000	40,000
32 Prosecutor Outside Counsel	42,639	22,980	-	-
33 Miscellaneous	1,000	2,414	2,500	2,500
TOTAL EXPENDITURES	**803,794**	**970,496**	**1,063,465**	**1,105,735**

Photo credit: Logan Jettie

LEISURE SERVICES



Percent of
General Fund Budget

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.

ONE DEPARTMENT GOALs

LIBRARY

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

LITERACY CENTER

Provide opportunities for more families to participate at the two Lehi Literacy Center locations.

RECREATION

Provide family recreation opportunities that promote community wellness, connection, enrichment, belonging, and quality of life through meaningful experiences while ensuring efficient use of City funding and other resources.

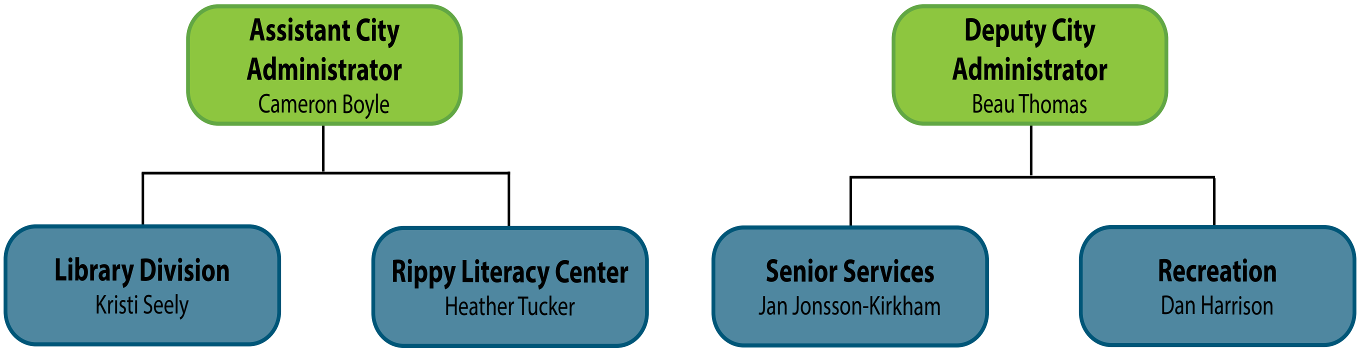
DEPARTMENT DESCRIPTION

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 157-166 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.

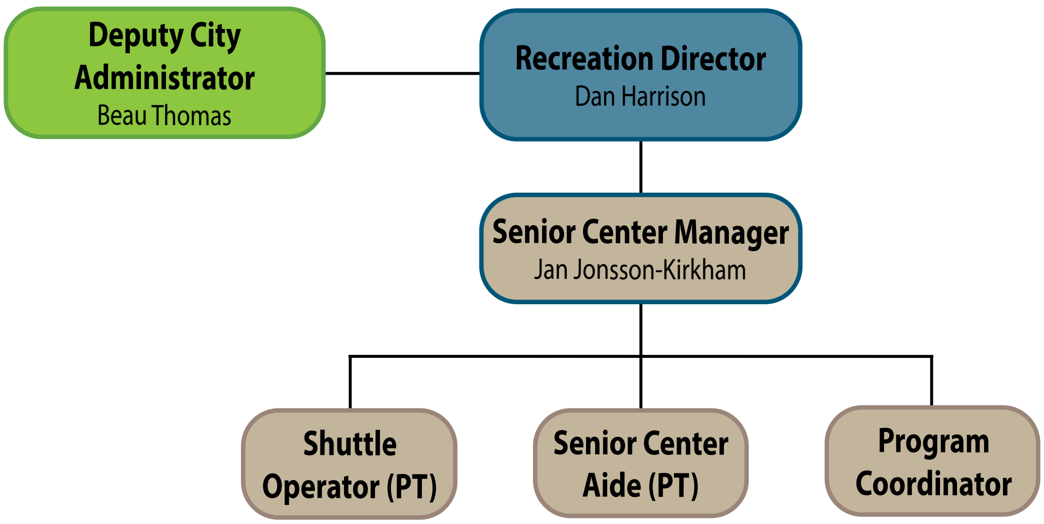


POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Recreation Division (21, 22, 68)	95.04	99.53	99.53	97.96	98.98
Senior Center Division	3.50	4.00	4.00	4.00	4.00
Library Division (74)	21.00	21.00	21.00	21.00	24.20
Literacy Center Division (75)	9.63	9.63	9.63	9.63	12.13
TOTAL FTE	**129.17**	**134.16**	**134.16**	**132.59**	**139.31**

RECREATION

Information about the Recreation Division Special Revenue Fund can be found on page 157-166.

SENIOR SERVICES



POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
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
Part-Time Non-benefited:					
Senior Center Aide	1.50	1.50	1.50	1.50	1.50
Shuttle Operator	-	0.50	0.50	0.50	0.50
TOTAL FTE	**3.50**	**4.00**	**4.00**	**4.00**	**4.00**

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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Average Daily Attendance	✗	39	42	45	40	45
Lunches Served per FTE	✗	9,370	10,000	10,500	9,547	10,000

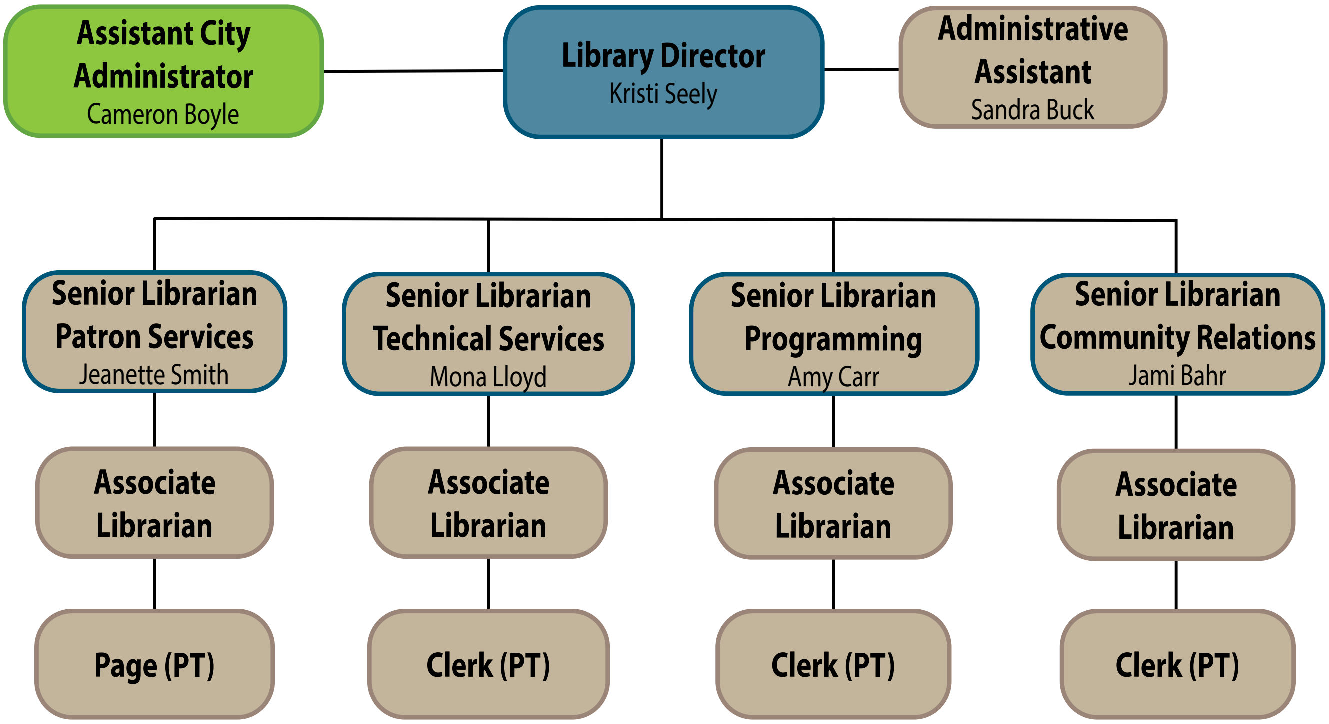
BUDGET INFORMATION

DEPARTMENT 68	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	145,677	156,124	197,219	191,138
11 Overtime	961	2,902	-	3,000
13 Employee Benefits	55,361	57,684	63,360	66,918
23 Travel & Training	6,637	8,142	12,000	12,000
24 Office Supplies	987	1,077	4,000	4,000
26 Buildings & Grounds O & M	24,996	24,996	25,000	25,000
27 Utilities	-	-	-	-
19 IT Fund Charges	-	-	-	-
30 Electricity - Lehi City Power	-	-	-	-
31 Professional & Technical	70	-	1,650	-
32 Program Expenditure	30,657	38,621	94,848	76,136
38 Meal Management	11,200	23,273	23,000	38,000
45 Miscellaneous	2,300	340	9,000	9,000
54 Capital Outlay	-	-	-	-
Total Expenditures	**278,846**	**313,159**	**430,077**	**425,192**

FEES

DEPARTMENT 68	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Membership - Annual	5.00	5.00	10.00	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



PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Increase the number of online resources for our community and provide quarterly activities for families. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Total Holdings Per Capita*	✗	1.16	1.10	1.16	1.14	1.20
Number of E-Holdings*	✓	10,337	10,760	11,000	13,769	14,500
Number of E-Checkouts	✓	342,933	357,631	375,000	382,987	395,000
Number of Family-Related Activities*	✓	4	4	6	11	12
Circulation Rate per Person	✓	32	26	30	35	37
Number of Physical Checkouts*	✗	519,150	394,060	450,000	414,057	520,000
Number of On-Site Programs*	✓	376	211	300	495	515
In-Person Attendance to Programs*	✗	39,163	11,531	25,000	24,354	25,000

*Starting in FY 2024, the Library began tracking new performance measures that better reflect the services and needs of the department. During FY 2024 and FY 2025, the numbers tracked were expected to fall due to construction of the new library building and the movement of the library to a temporary location.

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
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	4.00	4.00	4.00	4.00	4.00
Part-time Non-benefited:					
Clerk	6.70	6.70	6.70	10.00	10.00
Page	4.30	4.30	4.30	4.20	4.20
TOTAL FTE	**21.00**	**21.00**	**21.00**	**24.20**	**24.20**

BUDGET INFORMATION

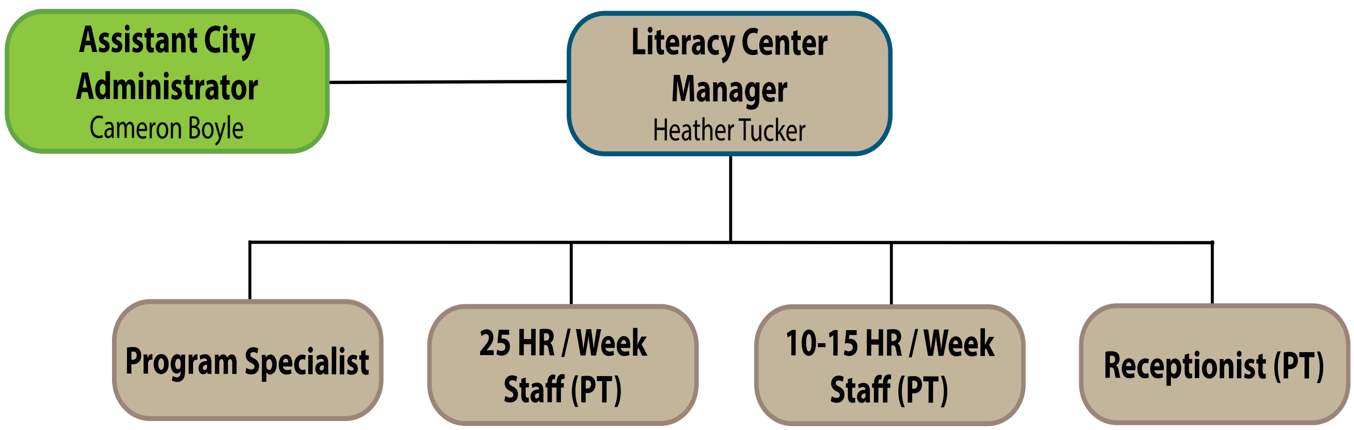
DEPARTMENT 74	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	864,104	886,225	1,003,306	1,028,696
13 Employee Benefits	329,098	337,395	374,188	439,486
21 Books	234,198	234,451	295,000	295,000
22 Subscriptions	10,821	10,545	11,998	21,998
23 Travel & Training	405	1,633	7,000	7,000
24 Office Supplies	31,265	29,803	41,000	41,000
25 Equipment Maintenance	65,202	64,321	67,280	67,280
26 Buildings & Grounds O & M	50,004	50,710	50,000	50,000
27 Utilities	8,458	84	10,000	10,000
28 Story Hour Expense	11,215	15,847	12,250	12,250
29 Risk Management Fund Charges	24,996	24,996	25,000	25,000
30 Electricity - Lehi City Power	18,992	2,310	18,000	-
31 Professional & Technical	10,944	17,771	18,000	18,000
34 Collections	2,563	3,017	4,000	4,000
36 IT Fund Charges	66,564	66,564	66,560	-
45 Miscellaneous	3,665	13,766	14,830	116,560
54 Capital Outlay	-	-	-	14,830
TOTAL EXPENDITURES	**1,732,494**	**1,759,438**	**2,018,412**	**2,151,100**

FEES

DEPARTMENT 74	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Library Card:				
Resident	Free	Free	Free	Free
Non-resident / year	100.00	100.00	100.00	100.00
Non-resident / 6 months	50.00	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	7.00	7.00	7.00
Inter-Library Loan kits / kit	10.00	15.00	15.00	15.00
Copies:				
Black & White - Letter size - Single Sided	0.10	0.10	0.10	0.15
Black & White - Legal size - Single Sided	0.15	0.15	0.15	0.20
Black & White - Letter size - Double Sided	0.10	0.10	0.10	0.30
Black & White - Legal size - Double Sided	0.15	0.15	0.15	0.40
Color - Letter size - Single Sided	0.10	0.10	0.10	0.25
Color - Legal size - Single Sided	0.15	0.15	0.15	0.30
Color - Letter size - Double Sided	0.10	0.10	0.10	0.50
Color - Legal size - Double Sided	0.15	0.15	0.15	0.60
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 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
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
Part-time Non-benefited:					
Staff - 25 Hours/Week	2.50	2.50	2.50	2.50	3.00
Staff - 10-15 Hours/Week	4.13	4.13	4.13	4.13	5.63
Receptionist	1.00	1.00	1.00	1.00	1.50
TOTAL FTE	**9.63**	**9.63**	**9.63**	**9.63**	**12.13**

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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Total Literacy Center Participants	✕	1,422	1,330	1,500	1,030	1,500
Hours of Literacy Center Service Provided	✕	24,206	23,513	25,000	19,801	25,000

DEPARTMENT/DIVISION OBJECTIVE: Provide quality volunteer opportunities to qualified individuals. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2025	TARGET FY 2026
Literacy Center Volunteer Hours	✕	879	1,472	1,500	1,368	1,500
Literacy Center Volunteer Tutors	✕	70	125	150	99	150
Presidential Awards for Volunteerism Awarded	✕	2	7	10	9	12

BUDGET INFORMATION

DEPARTMENT 75	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	288,885	260,953	336,974	388,695
13 Employee Benefits	98,573	59,826	106,269	75,001
22 Books, Subscriptions, & Memberships	500	355	500	500
23 Travel & Training	1,000	-	1,000	1,000
24 Office Supplies	5,000	3,060	5,000	5,000
26 Buildings & Grounds O & M	25,000	24,996	25,000	25,000
27 Utilities	5,500	3,774	5,500	5,500
28 Equipment Maintenance	750	-	750	750
29 Risk Management Fund Charges	25,000	26,252	25,000	25,000
30 Electricity- Lehi City Power	6,500	6,472	6,500	6,500
31 Program Expenditures	2,500	1,802	3,000	3,000
36 IT Fund Charges	20,000	20,004	20,000	20,000
45 Miscellaneous	3,000	2,770	3,000	3,000
54 Capital Outlay	-	-	10,000	10,000
46 Literacy Foundation Expenses	12,000	-	-	-
TOTAL EXPENDITURES	**494,208**	**410,264**	**548,493**	**568,946**

FEES

DEPARTMENT 75	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
After-School Reading & Math Tutoring Program				
Resident - Per Class/Per Student (free lunch qualified)	-	-	-	-
Resident - Per Class/Per Student (reduced lunch qualified)	-	-	10.00	10.00
Resident - Per Class/Per Student	-	-	20.00	20.00
Non-Resident - Per Class/Per Student (dependent upon availabiltiy)	-	-	75.00	75.00
ABC Pre-K Program				
Resident - Per Class/Per Student (free lunch qualified)	-	-	-	-
Resident - Per Class/Per Student (reduced lunch qualified)	-	-	25.00	25.00
Resident - Per Class/Per Student	-	-	50.00	50.00
Non-Resident - Per Class/Per Student (dependent upon availabiltiy)	-	-	150.00	150.00
Discovery Days Materials Fee - Resident	-	25.00	25.00	25.00
Discovery Days Materials Fee - Non-Resident	-	-	-	50.00

PARKS & FACILITIES

Percent of General Fund Budget

DEPARTMENT MISSION

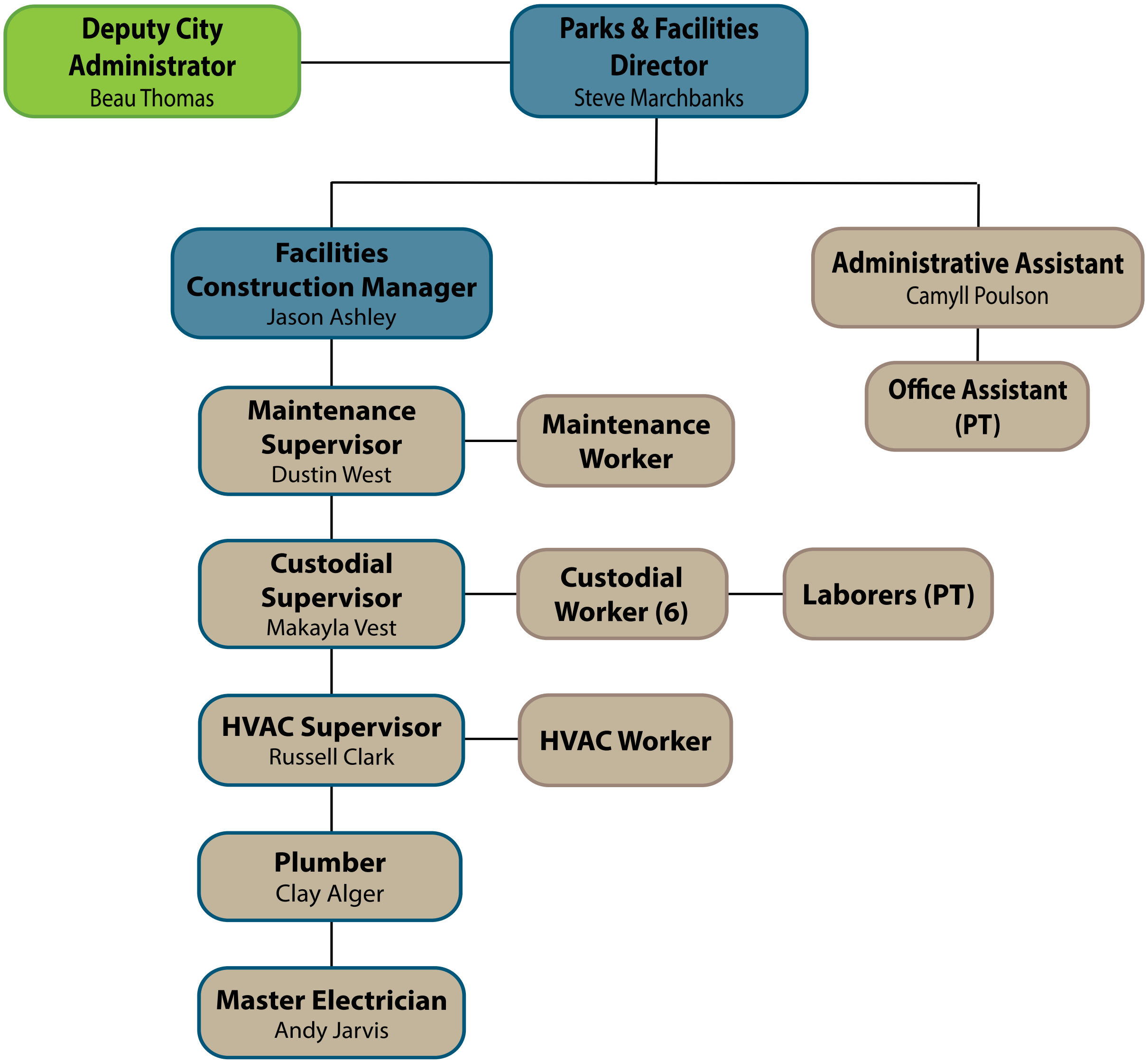
THE PARKS & FACILITIES DEPARTMENT WILL PROVIDE THE CITIZENS OF LEHI ENJOYABLE, SAFE, CLEAN, EASILY ACCESSIBLE, FISCALLY PRUDENT, ENVIRONMENTALLY SOUND, AND WELL-MAINTAINED, PARKS, CEMETERY, AND BUILDINGS.

ONE DEPARTMENT GOAL

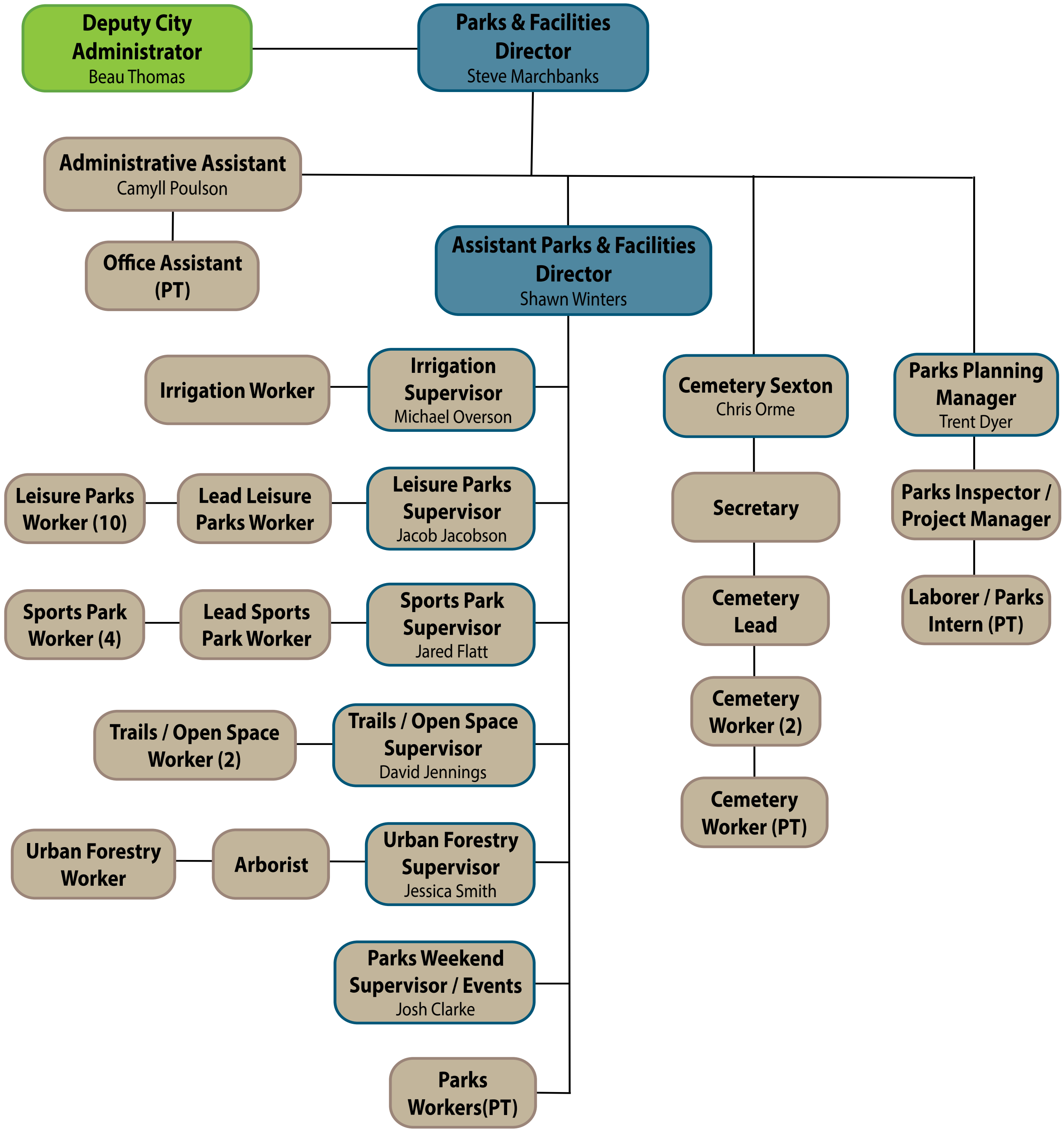
Creating high-quality dynamic spaces that unite the community, promote health, and connect people to nature while preserving our heritage for future generations.

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 page 202.



POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
FACILITIES					
Full-time:					
Facilities Lead / Construction Manager	1.00	1.00	1.00	1.00	1.00
Buildings Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Plumber Supervisor	-	1.00	1.00	1.00	1.00
Custodian Lead	1.00	1.00	1.00	1.00	1.00
Buildings Worker	5.00	7.00	7.00	8.00	8.00
Journey Electrician Supervisor	1.00	1.00	1.00	1.00	1.00
HVAC Supervisor	1.00	1.00	1.00	1.00	1.00
HVAC Apprentice	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Seasonal/Temporary:					
Office Assistant	-	-	-	0.33	0.33



POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
CEMETERY					
Full-time:					
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
Seasonal/Temporary:					
Cemetery Secretary	0.33	0.33	0.33	0.33	0.33
Cemetery Worker (PT)	5.00	2.33	2.33	2.33	2.33

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
PARKS					
Full-time:					
Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Parks Planning Manager	1.00	1.00	1.00	1.00	1.00
Parks Inspector/Project Manager	1.00	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	5.00	5.00	5.00	5.00
Leisure Parks Supervisor	1.00	1.00	1.00	1.00	1.00
Leisure Parks Worker	6.00	7.00	8.00	12.00	13.00
Irrigation Supervisor	1.00	-	-	1.00	1.00
Irrigation Worker	1.00	-	-	1.00	2.00
Trails, Open Space and Pesticides Supervisor	-	-	-	1.00	1.00
Trails and Open Space Worker	3.00	5.00	7.00	2.00	3.00
Urban Forestry Supervisor	1.00	1.00	1.00	1.00	1.00
Arborist Groundsman Worker	1.00	1.00	1.00	2.00	2.00
Weekend Supervisor	-	-	1.00	1.00	1.00
Seasonal/Temporary:					
Parks Worker (PT)	19.67	27.00	17.67	26.00	21.33
TOTAL FTE	**62.00**	**73.66**	**68.33**	**80.99**	**79.32**

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Ensure the city's parks, open space, and public facilities are maintained at the highest levels of quality and efficiency. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Total Building Square Footage per FTE	✓	31,429	33,179	37,671	32,326	32,326
Parks Crew Acres maintained per FTE	✓	-	49	53	36	35
Irrigation Crew acres maintained per FTE	✗	-	264	281	296	254
Trails/Pesticides Crew acres main. per FTE	✓	-	376	394	123	96
Park Crew Acres Maintained per FTE (Sports)	N/A	-	-	N/A	25	27
Parks Dept. - Overall Main. Load per FTE	✓	-	35	36	31	35
Trails - All Surfaces Mileage per FTE	✗	-	17	17	23	16

DEPARTMENT/DIVISION OBJECTIVE: Ensure the cemetery is maintained at the highest levels of quality and efficiency. ESTIMATED COMPLETION: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Total Plots Sold	N/A	-	226	N/A	270	250
Total Headstones Installed	N/A	194	143	N/A	155	N/A
Burials per FTE	N/A	28	35	N/A	32	N/A
Gravesites Maintained per FTE (Occupied)	N/A	1,735	1,771	N/A	1,802	1,833

* New measures added in 2026, no targets available

BUDGET INFORMATION

DEPARTMENT 76 - CEMETERY	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	324,038	312,182	346,708	371,884
11 Overtime	3,500	11,253	3,500	3,500
13 Employee Benefits	138,423	142,424	159,949	196,741
14 Uniforms	1,800	1,500	1,800	1,800
21 Newspaper Expense	357	-	357	357
23 Travel & Training	2,000	961	2,000	2,000
24 Office Supplies	2,000	1,776	2,000	2,000
25 Fleet Fund Charges	15,000	15,000	15,000	15,000
25 Fuel	-	1,578	2,000	2,000
26 Cemetery Maintenance	29,000	32,910	29,000	29,000
27 Utilities	5,879	7,064	5,879	8,000
28 Equipment Maintenance	16,000	16,020	16,000	16,000
29 Risk Management Fund Charges	20,000	20,004	20,000	20,000
30 Electricity - Lehi City Power	3,000	4,830	3,000	5,000
31 Professional & Technical	5,000	24,468	25,000	25,000
32 IT Fund Charges	9,321	9,324	9,321	9,321
40 Safety	-	440	-	-
45 Purchase of Trees	8,500	7,159	8,500	8,500
46 Miscellaneous	9,000	8,980	9,000	9,000
54 Capital Outlay	87,000	95,731	220,000	111,600
TOTAL EXPENDITURES	**679,818**	**713,604**	**879,014**	**836,703**

FEES

DEPARTMENT 76 - CEMETERY	ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026		ADOPTED FY 2027	
	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	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	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	400	400	400
Cremation	400	300	400	300	400	300	400	300
Niche Cremation Wall/Boulder Niche	-	-	1,500	1,200	1,500	1,200	1,500	1,200

FEES CONT.

<table>
<tr><th rowspan="2">DEPARTMENT 76 - CEMETERY</th><th colspan="2">ADOPTED FY 2024</th><th colspan="2">ADOPTED FY 2025</th><th colspan="2">ADOPTED FY 2026</th><th colspan="2">ADOPTED FY 2027</th></tr>
<tr><th>Non-resident</th><th>Resident</th><th>Non-resident</th><th>Resident</th><th>Non-resident</th><th>Resident</th><th>Non-resident</th><th>Resident</th></tr>
<tr><td>First Opening</td><td colspan="2">-</td><td colspan="2">100</td><td colspan="2">100</td><td colspan="2">100</td></tr>
<tr><td>Second Opening</td><td colspan="2">-</td><td colspan="2">300</td><td colspan="2">300</td><td colspan="2">300</td></tr>
<tr><td>Title/Certificate Transfer</td><td colspan="2">75</td><td colspan="2">75</td><td>375</td><td>75</td><td>375</td><td>75</td></tr>
<tr><td>Disinterment:</td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>With a Standard Vault</td><td colspan="2">1,200</td><td colspan="2">1,200</td><td colspan="2">1,500</td><td colspan="2">1,500</td></tr>
<tr><td>Infant</td><td colspan="2">800</td><td colspan="2">800</td><td colspan="2">800</td><td colspan="2">800</td></tr>
<tr><td>Cremains</td><td colspan="2">600</td><td colspan="2">600</td><td colspan="2">600</td><td colspan="2">600</td></tr>
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BUDGET INFORMATION

DEPARTMENT 64 - PARKS MAINTENANCE	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	1,840,309	2,157,884	2,508,708	2,711,484
11 Overtime	55,000	98,820	55,000	55,000
13 Employee Benefits	807,319	965,652	1,175,122	1,344,759
14 Uniforms	10,130	10,129	10,730	10,730
23 Travel & Training	22,000	22,154	22,000	22,000
24 Office Supplies	2,000	1,744	2,000	2,000
25 Fleet Fund Charges	81,347	112,212	168,536	216,639
25 Fuel	82,000	57,165	82,000	82,000
26 Buildings & Grounds O&M	225,000	251,762	225,000	225,000
27 Utilities	29,979	28,914	29,979	29,979
28 Equipment Maintenance	40,000	39,772	44,526	44,526
29 Risk Management Fund Charges	25,000	24,996	25,000	26,000
30 Electricity - Lehi City Power	100,000	253,280	100,000	245,000
31 Professional & Technical	319,500	399,102	399,500	459,100
32 IT Fund Charges	31,021	31,020	31,021	31,021
Tree Care	168,000	167,286	168,000	168,000
46 Miscellaneous	22,850	29,054	39,484	54,484
Paved Trail & Parking Lot Maintenance	-	36,058	35,000	50,000
Concrete Maintenance	-	24,922	25,000	25,000
Snow Removal	-	15,526	25,000	25,000
48 Park Maintenance	366,700	361,954	443,379	502,879
49 Park Pavilion & Playground Updates	87,000	99,087	100,000	100,000
54 Capital Outlay	-	274,706	682,000	79,000
TOTAL EXPENDITURES	**4,315,155**	**5,463,199**	**6,396,985**	**6,509,601**

FEES

DEPARTMENT 64 - PARKS MAINTENANCE	ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026		ADOPTED FY 2027	
	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
Pavilion Reservation:								
Allred Park / Full Day	80	55	80	55	80	55	80	55
Allred Park / Half Day	55	40	55	40	55	40	55	40
Bandwagon Park East / Full Day	55	40	55	40	55	40	55	40
Bandwagon Park East / Half Day	40	25	40	25	40	25	40	25
Bandwagon Park West / Full Day	55	40	55	40	55	40	55	40
Bandwagon Park West / Half Day	40	25	40	25	40	25	40	25
Dry Creek Park / Full Day	80	55	80	55	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	80	55
Holbrook Farms Pavilion / Half Day	-	-	-	-	55	40	55	40
Holbrook / Food Truck Plaza / Full Day	-	-	-	-	225	175	225	175
Holbrook / Food Truck Plaza / Half Day	-	-	-	-	175	125	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	175	125
Skate Park Building / Half Day	-	-	-	-	125	75	125	75
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 Horshoe / Full Day	55	40	55	40	55	40	55	40
Sports Complex Horshoe / 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

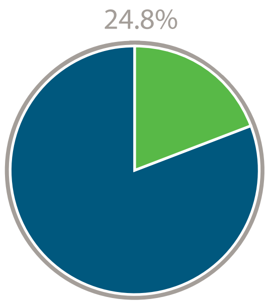
FEES CONT.

DEPARTMENT 64 - PARKS MAINTENANCE	ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026		ADOPTED FY 2027	
	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
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
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	
Family Park Ampitheater	-		-		-		750	

IMPACT FEES

DEPARTMENT 64 - PARKS MAINTENANCE	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Impact Fee:				
Residential / Dwelling Unit	2,772.98	2,772.98	2,772.98	2,772.98
Multi-Family / Dwelling Unit	2,415	2,415	2,415	2,415

POLICE



Percent of General Fund Budget

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:

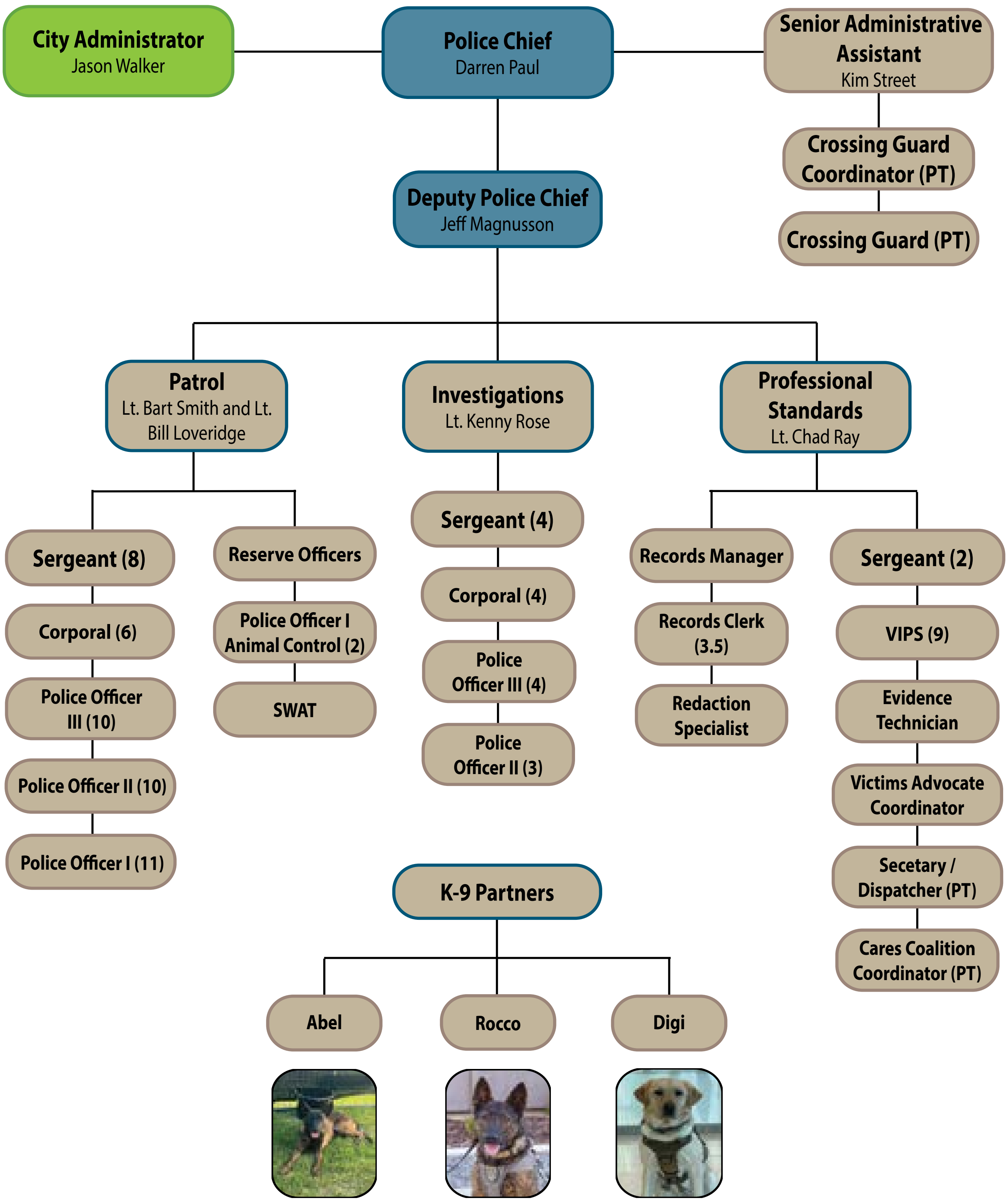
(1) FOSTERING THE PUBLIC TRUST,
(2) ETHICAL JUDGMENTS,
(3) PROACTIVE PREVENTION AND ENFORCEMENT,
(4) CREATIVE SERVICE DELIVERY, AND
(5) FAIRNESS IN ENFORCEMENT OF THE LAW.

ONE DEPARTMENT GOAL

Strengthen our community-centered department and deliver high-quality public safety services.

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. Patrol Officers are responsible for enforcing traffic laws and ensuring the safety of persons within the City limits. Detectives are responsible for investigating and solving crimes that are carried out by criminals in a covert manner. 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.


City Administrator
Jason Walker
Police Chief
Darren Paul
Senior Administrative Assistant
Kim Street
Crossing Guard Coordinator (PT)
Crossing Guard (PT)
Deputy Police Chief
Jeff Magnusson
Patrol
Lt. Bart Smith and Lt. Bill Loveridge
Investigations
Lt. Kenny Rose
Professional Standards
Lt. Chad Ray
Sergeant (8)
Corporal (6)
Police Officer III (10)
Police Officer II (10)
Police Officer I (11)
Reserve Officers
Police Officer I Animal Control (2)
SWAT
Sergeant (4)
Corporal (4)
Police Officer III (4)
Police Officer II (3)
Records Manager
Records Clerk (3.5)
Redaction Specialist
Sergeant (2)
VIPS (9)
Evidence Technician
Victims Advocate Coordinator
Secetary / Dispatcher (PT)
Cares Coalition Coordinator (PT)
K-9 Partners
Abel
Rocco
Digi

BUDGET INFORMATION

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00	4.00	4.00
Police Sergeant	13.00	14.00	14.00	13.00	13.00
Police Corporal	10.00	9.00	9.00	9.00	9.00
Police Officer III	3.00	10.00	10.00	18.00	18.00
Police Officer II	9.00	11.00	11.00	14.00	14.00
Police Officer I	22.00	18.00	18.00	8.00	8.00
Victim Advocate Coordinator	1.00	1.00	1.00	-	-
Animal Control Officer	2.00	-	-	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	2.00	2.00
Records Clerk	3.00	2.00	2.00	1.00	1.00
Records Manager	-	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Records Clerk	-	1.50	1.50	2.50	2.50
Front Desk Secretary/Dispatcher	2.00	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	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
TOTAL FTE	**87.45**	**93.45**	**93.45**	**93.95**	**93.95**

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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Total Estimated Crime Index	✓	977	3,335	3,500	3,133	3,300
Crimes per 1,000 Residents	✓	10.82	32.77	34.31	32.87	34.00
Average Response Time - Priority 1 (minutes)	✓	7.45	7.12	7.26	6.47	7.00
Average Response Time - Excluding Priority 1 (minutes)	✓	12.32	10.04	12.00	8.06	10.00
Community Events	✓	66	65	65	69	70
Resident Satisfaction: Police Services (out of a score of 100)	✗	77	79	85	78	85
Resident Satisfaction: Feel safe in their neighborhood (out of a score of 100)	✓	86	89	90	91	95
Cases Reaching Disposition	✓	16,051	15,776	16,000	16,497	16,600

BUDGET INFORMATION

DEPARTMENT 54	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	6,697,756	7,265,627	7,883,604	8,480,468
11 Overtime	311,370	790,192	333,166	333,166
13 Employee Benefits	4,084,095	4,149,038	4,855,147	5,510,306
14 Uniforms	69,020	143,895	69,020	99,000
16 Tactical Equipment	29,875	21,539	51,825	51,825
21 Books, Subscriptions, Memberships	4,338	5,402	4,338	4,338
23 Travel & Training	65,550	93,716	65,550	73,650
24 Office Supplies	31,000	27,873	31,000	32,450
25 Fleet Fund Charges	490,589	546,396	553,275	600,408
25 Fuel	206,000	185,168	206,000	206,000
26 Buildings & Grounds O&M	175,000	175,165	175,000	175,000
27 Utilities	17,500	7,433	17,500	17,500
28 Equipment Maintenance	210,946	170,415	266,350	255,950
29 Miscellaneous Supplies	30,890	23,890	30,890	30,890
30 Electricity - Lehi City Power	60,000	89,472	60,000	90,000
31 Professional & Technical	309,118	399,116	321,118	440,856
33 IT Fund Charges	173,921	173,916	273,921	298,921
34 Risk Management Fund Charges	50,000	50,004	50,000	60,000
46 K9 Supplies	25,500	8,387	12,000	12,000
47 Firearms & Supplies	47,800	22,455	47,800	47,800
48 Miscellaneous	25,588	25,612	25,588	25,588
54 Capital Outlay	-	12,811	-	-
63 Communities That Care	10,000	42,976	10,000	10,000
64 Tobacco Grant Expenses	-	-	-	47,000
68 NOVA Expense	6,000	5,663	6,000	6,000
68-100 RAD Kids Expense	2,000	550	2,000	2,000
TOTAL EXPENDITURES	**13,133,856**	**14,436,711**	**15,351,092**	**16,911,116**

FEES

DEPARTMENT 54	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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

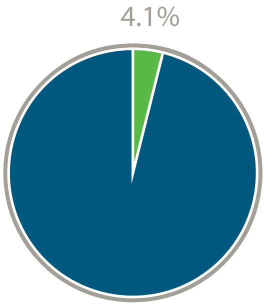
FEES (Cont.)

DEPARTMENT 54	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Police Report Copies:				
Accident Reports (DI9) Residents	-	15.00	5.00	5.00
Accident Reports (DI9) Non-Residents	-	-	20.00	20.00
Police Report Copies - Residents	25.00	25.00	5.00	5.00
Or / Page (Whichever is Greater)	0.25	0.25	0.25	0.25
Police Report Copies - Non-Residents	-	-	20.00	20.00
Or / Page (Whichever is Greater)	-	-	0.25	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	Actual labor cost
Processed Color Photo	25.00	25.00	25.00	25.00
Digital Color Photo Printout / Page	5.00	5.00	8.00	8.00
Police Clearance	-	-	5.00	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	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
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

IMPACT FEES

DEPARTMENT 54	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Impact Fee:				
Residential Per Dwelling Unit	-	-	-	98.35
Multi-Family Per Dwelling Unit	-	-	-	117.03
Non Residential	-	-	-	96.67
Per ERU	98.00	98.00	98.00	-

PUBLIC WORKS



Percent of General Fund Budget

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.

ONE DEPARTMENT GOAL

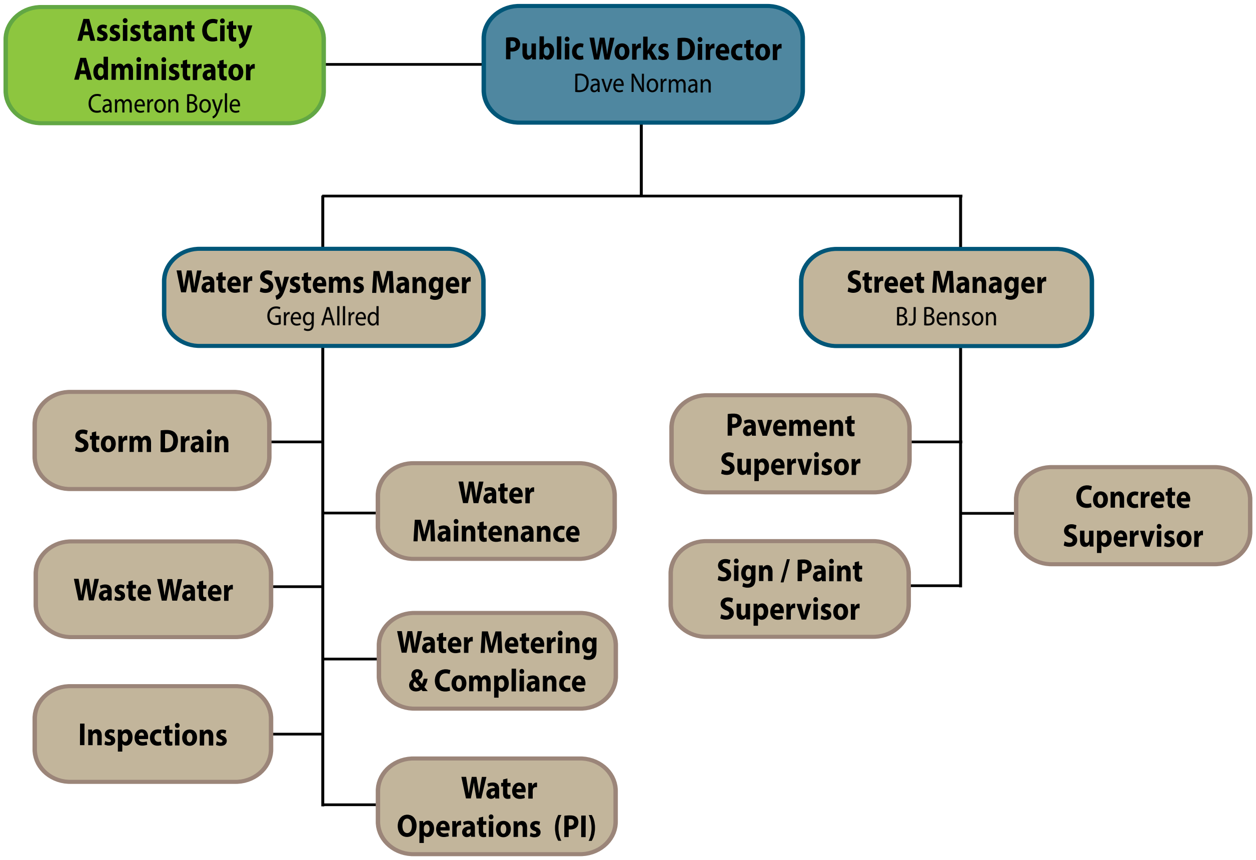
Leverage technology and data-driven tools to strengthen a resilient, efficient, and transparent Public Works system that supports safety, mobility, long-term infrastructure sustainability, and community trust.

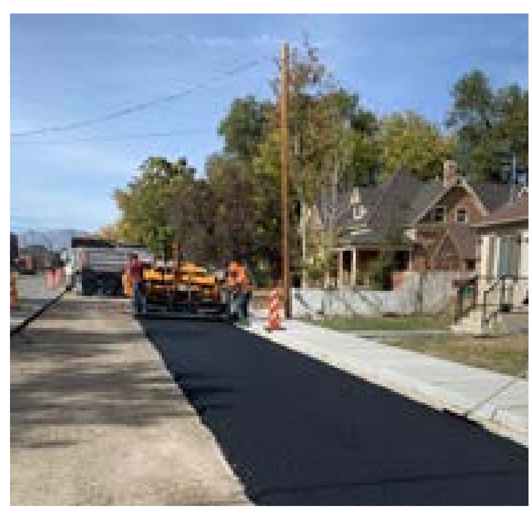
DEPARTMENT DESCRIPTION

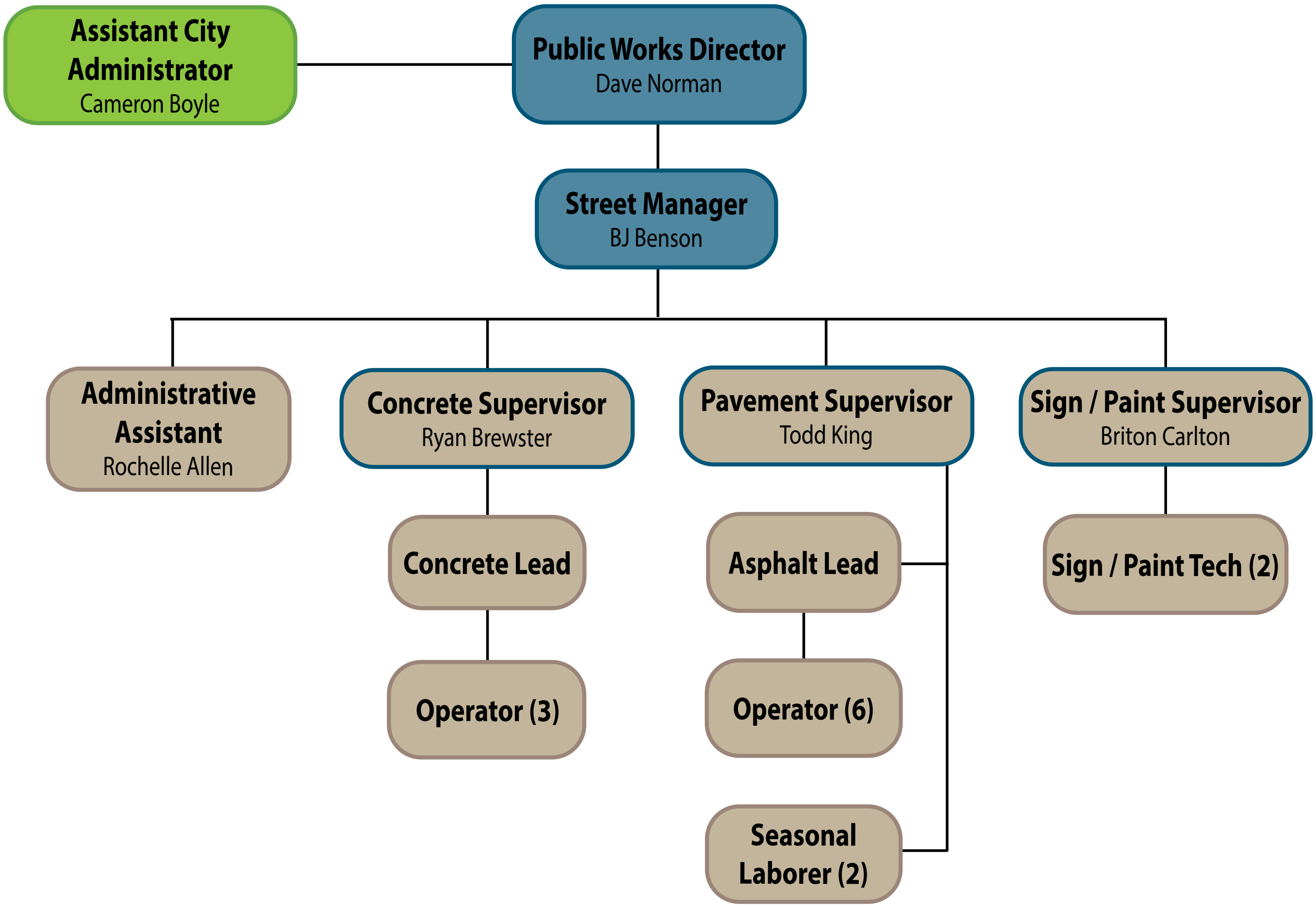
The Public Works Department is responsible for the general supervision of the Streets and Water Divisions. The department is also responsible for clerical services, long-range planning and short-term coordination among these divisions.

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 168-183.


Assistant City Administrator
Cameron Boyle
Public Works Director
Dave Norman
Water Systems Manger
Greg Allred
Street Manager
BJ Benson
Storm Drain
Water Maintenance
Waste Water
Water Metering & Compliance
Inspections
Water Operations (PI)
Pavement Supervisor
Sign / Paint Supervisor
Concrete Supervisor





POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
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	1.00
Pavement Manager	1.00	1.00	1.00	1.00	1.00
Crew Foreman	1.00	-	-	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	2.00	2.00	2.00	2.00	2.00
Street Operator III	1.00	1.00	1.00	4.00	4.00
Street Operator II	1.00	4.00	4.00	3.00	3.00
Street Operator I	6.00	4.00	5.00	2.00	3.00
Seasonal/Temporary:					
Laborer	0.65	0.65	0.65	0.65	0.65
TOTAL FTE	**16.65**	**16.65**	**17.65**	**18.65**	**19.65**

*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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Actual Crack Seal Expenditure	✗	155,833	199,000	180,000	195,705	190,000
Actual Seal Coat Treatments (Slurry, HA5, Onyx, Friction Seal, Fog Seal, etc.)	✓	537,364	1,267,000	800,000	831,028	850,000
Training Hours per FTE	✓	40	40	40	40	40
Lane Miles Maintained per FTE*	✗	67.3	77.8	50.0	80.3	80.0
Sidewalk Miles Maintained per FTE*	✗	95.8	96.0	75.0	86.0	85.0
Road Maintenance Completed In-House (%)	✓	40%	25%	30%	40%	35%

*Crew was split into asphalt maintenance and concrete maintenance

BUDGET INFORMATION

DEPARTMENT 61	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
10 Salaries & Wages	983,647	1,005,373	1,113,657	1,214,064
11 Overtime	70,000	65,139	70,000	80,000
13 Employee Benefits	554,218	569,764	663,183	693,365
14 Uniforms	8,700	8,247	8,700	9,700
21 Books, Subscriptions, & Memberships	200	-	200	200
23 Travel & Training	25,000	13,431	27,000	27,000
24 Office Supplies	5,500	4,036	5,500	5,500
25 Fleet Fund Charges	437,234	437,232	437,234	509,499
25 Fuel	77,000	-	-	-
26 Buildings & Grounds	75,000	77,425	75,000	75,000
27 Utilities	7,612	10,369	7,612	7,612
28 Equipment Maintenance	25,000	29,323	30,000	35,000
29 Risk Management Fund Charges	25,000	24,996	25,000	25,000
30 Electricity - Lehi City Power	30,000	32,454	30,000	30,000
31 Professional & Technical	25,094	29,281	30,000	30,000
32 IT Fund Charges	15,388	15,384	15,388	15,388
45 Department Supplies	23,922	24,738	30,000	35,000
49 Landfill Closure/Post-closure	2,500	-	2,500	2,500
54 Capital	16,000	-	-	-
TOTAL EXPENDITURES	**2,407,015**	**2,347,192**	**2,570,974**	**2,794,828**

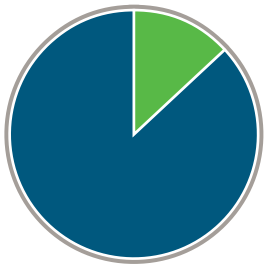
FEES

DEPARTMENT 61	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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.	$1000 + $4/ sq. ft.
Asphalt/Concrete - 2-5 years	-	$500 + $3/sq. ft.	$500 + $3/sq. ft.	$500 + $3/sq. ft.
Asphalt/Concrete - 5 + years	-	$400 + $2/sq. ft.	$400 + $2/sq. ft.	$400 + $2/sq. ft.
Bore Directional Base Fee	150.00	250.00	250.00	250.00
Bore per linear foot (Base fee plus)	0.25	0.50	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	300.00	300.00	300.00
Road Closure (per lane/ per day/ per block) - Major Arterial/Collector	-	1,000.00	1,000.00	1,000.00
Shoulder / Bike Lane / Sidewalk Closure (per day)	-	250.00	250.00	250.00
Road Closure Extension	150.00	1,000.00	1,000.00	1,000.00
Driveway Approach Permit (existing cub, gutter, & sidewalk)	-	50.00	50.00	50.00
Driveway Approach Permit - Past City Standard (per linear foot)	-	40.00	40.00	40.00
No Driveway Approach Permit (per linear foot)	-	80.00	80.00	80.00
Dumpster/Moving Pod with Approved Traffic Control (per week)	-	500.00	500.00	500.00
Dumpster/Moving Pod with Approved Traffic Control (per month)	-	2,500.00	2,500.00	2,500.00
No Permit Fee	500.00	2,500.00	2,500.00	2,500.00
Franchise Agreement Permits - Separate Permit Request Created	-	350 - 400	350 - 400	350 - 400

IMPACT FEES

DEPARTMENT 61	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Transportation Impact Fee:				
Single Family Residential (Per Dwelling Unit)	1,163.00	1,163.00	1,163.00	1,219.97
Multi-Family Residential (Per Dwelling Unit)	708.00	708.00	708.00	881.76
All Uses Other than Residential Check with the Building Department		-	-	-

15.5%



Percent of
General Fund Budget

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 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Expenditures:				
27-000 Utilities	245,000	315,031	245,000	245,000
31-000 Credit Card Charges	20,000	57,821	50,000	50,000
60-002 Document Imaging	30,000	-	-	-
60-004 Contribution to Risk Fund	385,000	985,016	685,000	685,000
60-008 Employee Appreciation	100,000	137,201	100,000	100,000
60-011 Contrib. to Legacy Center/Outdoor Pool	2,082,226	2,338,440	2,338,434	2,501,031
60-012 Museum Project Thanksgiving PT	100,000	100,000	100,000	-
60-013 Cont. to Chamber of Commerce	10,000	10,000	12,000	12,000
60-014 Fox Hollow Golf Course	275,000	225,000	275,000	275,000
60-015 Contingency	100,000	40,207	100,000	150,000
60-017 MAG Contribution	25,000	56,017	25,000	57,000
60-018 Branding	20,000	17,536	20,000	20,000
60-019 Mayor/Council Special Projects	50,000	52,278	50,000	-
60-020 Contribution to IT Fund	448,089	501,804	501,801	501,801
60-021 Contribution to Capital Projects Fund	1,000,000	6,500,000	1,000,000	-
60-024 Intergovernmental Relations	50,000	138,740	75,000	156,000
60-026 Employee Wellness	152,000	207,179	150,000	150,000
60-029 UVSSD Dispatch Costs	400,907	705,262	650,907	710,000
60-032 Market Adjustment	180,000	-	180,000	50,000
60-034 Youth Council	5,000	-	-	-
Health Insurance Fund	-	-	600,000	600,000
60-035 Information Fair	10,000	-	10,000	10,000
30-036 VIPS	5,000	4,777	5,000	5,000
60-010 Contributions to Building/Grounds Fund	602,122	602,124	922,122	922,122
60-041 Transfer to Local Building Authority	1,220,675	1,534,680	1,739,675	1,676,278
60-042 Transfer to Debt Service Fee	1,556,898	1,673,616	1,673,313	1,673,313
TOTAL EXPENDITURES	**9,072,917**	**16,202,729**	**11,508,252**	**10,549,545**

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 55-60.

BUDGET INFORMATION

FUND 11	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Capital Revenues:				
10 Class "C" Road Allotment	3,000,000	4,706,192	3,600,000	4,500,000
20 Utah County Transportation Tax	1,600,000	2,278,474	2,100,000	2,250,000
20 Lehi Transportation Tax	-	972,800	900,000	950,000
20 Re-Appropriation of Class Balance	-	-	-	-
30 Interest Earnings	-	147,027	-	-
TOTAL REVENUES	**4,600,000**	**8,104,493**	**6,600,000**	**7,700,000**
Capital Expenditures:				
Salaries & Wages	-	-	157,637	159,208
Employee Benefits	-	-	66,488	107,152
09-010 Road Maintenance	1,700,000	1,785,802	1,800,000	2,000,000
10-002 Snow Removal & Salt	140,000	159,119	160,000	160,000
12-001 Striping	250,000	274,685	300,000	300,000
15-006 Equipment Rental	75,000	73,500	75,000	100,000
16-003 Street Signs	105,000	99,095	125,000	125,000
19-001 Traffic Control Updates	-	15,792	20,000	20,000
20-004 Road Reconstruction Projects	1,800,000	2,396,538	3,185,000	2,375,000
21-001 Signal Lights & Signal Development	550,000	53,354	525,000	425,000
24-001 Future Site Plan Land Purchase	3,500,000	3,627,087	-	-
Loader	-	-	213,742	213,742
55-100 ADA Sidewalks/Sidewalk Replacement	-	674,536	825,000	825,000
50-100 Fleet Fund Charges	47,017	119,484	136,959	136,959
25-100 Fuel	-	51,402	77,000	77,000
50-001 Reserves	-	-	-	675,939
TOTAL EXPENDITURES	**8,167,017**	**9,330,394**	**7,666,826**	**7,700,000**
CAPITAL SURPLUS (DEFICIT)	**(3,567,017)**	**(1,225,901)**	**(1,066,826)**	**-**

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 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Capital Revenues:				
Interest Income	-	-	-	-
36-20 Liquor Fund Allotment	70,000	102,917	90,000	100,000
36-30 Re-appropriate Fund Balance	-	-	-	-
TOTAL REVENUES	**70,000**	**102,917**	**90,000**	**100,000**
Capital Expenditures:				
50-10 Wages - DUI Enforcement	28,000	55,150	45,000	50,000
50-13 Employee Benefits	6,500	36,767	9,500	14,500
50-45 Miscellaneous	35,500	11,000	35,500	35,500
36-30 Fund Balance	-	-	-	-
TOTAL EXPENDITURES	**70,000**	**102,917**	**90,000**	**100,000**
SURPLUS (DEFICIT)	**-**	**-**	**-**	**-**

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 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Revenues:				
CDBG	304,000	672,906	345,000	365,000
Re-appropriation of Fund Balance	-	-	-	-
TOTAL REVENUES	**304,000**	**672,906**	**345,000**	**365,000**
Expenditures:				
Project Improvements	259,000	586,847	300,000	320,000
Administration Costs	40,000	34,813	40,000	40,000
Program Expenses	5,000	39,746	5,000	5,000
TOTAL EXPENDITURES	**304,000**	**661,406**	**345,000**	**365,000**
SURPLUS (DEFICIT)	**-**	**11,500**	**-**	**-**

DEBT SERVICE

FUND 33	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Operating Revenues:				
Miscellaneous Revenue	-	-	-	3,002,250
Transfer from Police Impact Fees	310,000	210,504	210,500	210,500
Transfer from General Fund	1,556,898	1,673,616	1,673,313	1,673,313
Fund Balance Appropriation	-	-	-	-
TOTAL FUND REVENUES	**1,866,898**	**1,884,120**	**1,883,813**	**4,886,063**
Expenses:				
Debt Service - Interest	871,898	844,113	803,813	2,124,313
Debt Service - Principal	985,000	1,030,000	1,070,000	2,750,000
Bond Costs	-	-	-	11,750
TOTAL FUND EXPENSES	**1,856,898**	**1,874,113**	**1,873,813**	**4,886,063**
FUND SURPLUS / (DEFICIT)	**10,000**	**10,007**	**10,000**	**-**

LOCAL BUILDING AUTHORITY

BUDGET INFORMATION

FUND 31	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Operating Revenues:				
Interest Income	-	921,691	-	
Transfer from Capital Projects	7,000,000	-	-	
Transfer from General Fund	1,220,675	1,534,680	1,739,675	1,676,278
Transfer from Fire Impact Fees	400,000	201,000	100,000	100,000
Re-appropriate Fund Balance	-	-	16,175,000	1,070,897
TOTAL FUND REVENUES	**8,620,675**	**2,657,371**	**18,014,675**	**2,847,175**
Expenses:				
Bond Fees	-	2,000	-	7,500
Debt Service - Interest	100,000	1,521,524	1,504,675	1,504,675
Debt Service - Principal	1,520,675	330,846	335,000	335,000
Fire Station - Engineering	-	43,851	-	-
Fire Station - Sitework	-	2,752	-	-
Fire Station - FF&E	-	320,110	-	-
City Hall - Engineering	-	500	-	-
City Hall - Sitework	-	65,155	-	-
City Hall - Building Construction	-	16,422,915	16,175,000	1,000,000
TOTAL FUND EXPENSES	**1,620,675**	**18,709,653**	**18,014,675**	**2,847,175**
FUND SURPLUS / (DEFICIT)	**7,000,000**	**(16,052,282)**	**-**	**-**

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.

CAPITAL PROJECTS/IMPACT FEES

BUDGET INFORMATION

DEPARTMENT 32	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
36 Miscellaneous Revenues:				
10 Interest Income	1,227,566	500	500	500
30 Appropriation from Fund Balance	-	-	1,418,415	2,708,988
31 Sales Tax	159,540	80,007	-	-
10 Transfer from General Fund	999,996	6,500,000	-	-
30 Transfer From PARC Tax Fund	1,660,144	1,050,000	1,260,000	1,400,000
20 Miscellaneous	-	-	1,600,000	1,600,000
TOTAL CAPITAL REVENUES	**4,047,246**	**7,630,507**	**4,278,915**	**5,709,488**
70 Capital Expenditures:				
Transfer to Fleet Fund	500,000	500,004	1,190,000	750,000
Transfer to Bldgs/Grounds Fund	-	-	-	515,025
Transfer to Recreation Fund	-	-	-	184,000
102 Debt Service Principal - Fire Station	159,540	80,007	-	-
108 Bond Costs	2,200	2,450	-	-
219 Parks Building	2,240,343	647,667	-	-
229 Nuisance Trees & Damaged Sidewalks	202,046	161,316	225,000	250,000
241 Family Park - All Abilities Playground	13,430,914	5,122,585	-	
245 Hospital Loop Road	18,037	18,037	2,600,000	2,600,000
246 Property Improvements	-	328,200	-	-
251 SCBA Equipment - Station 84	-	69,664	-	-
254 Phragmites Mower	-	-	263,915	-
255 Station 81 Design	-	-	-	300,000
900 PARC Tax Projects	-	-	-	1,110,463
180 Reserves	-	-	-	-
TOTAL CAPITAL EXPENDITURES	**16,553,080**	**6,929,930**	**4,278,915**	**5,709,488**

CAPITAL SURPLUS (DEFICIT)	**(12,505,834)**	**700,577**	**-**	**-**

IMPACT FEE FUNDS

FUND DESCRIPTION

Impact fees are charged 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.

PARKS IMPACT FEES

IMPACT FEE INFORMATION				
FUND 47 - Parks	**ACTUAL FY 2024**	**ACTUAL FY 2025**	**ESTIMATED FY 2026**	**ADOPTED FY 2027**
36 Capital Revenues:				
10 Interest Earnings	497,068	416,862	30,000	30,000
20 Park Impact Fees	2,490,354	2,500,279	2,050,000	2,050,000
33-10 Utah State Parks Grant	47,338	97,850	300,000	-
30 Reappropriation of Fund Balance	-	-	5,848,188	6,489,640
TOTAL CAPITAL REVENUES	**3,034,760**	**3,014,991**	**8,228,188**	**8,569,640**
70 Capital Expenditures:				
100 Family Park	5,268	-	300,000	-
112 Mellor Rhodes Park	556	-	550,000	150,000
117 Shadow Ridge	383,621	1,809,020	300,000	300,000
118 Monument Park	-	-	-	-
150 Parks, Trails, & Open Space Master Plan	69,020	236,552	150,000	150,000
180 Up-Sizing Trails	495,885	3,534	105,000	105,000
181 Mountain Bike Trails	193,676	6,275	50,000	50,000
174 Willow Park Upgrades	253,940	100,000	100,000	100,000
185 Holbrook Farms Park	-	3,274,773	2,208,548	-
186 Cold Springs Ranch Park	31,564	2,693,676	-	-
187 Steve Roll Rotary Park	26,186	16,456	-	-
189 Fox Canyon Trailhead Park	-	336,340	356,000	356,000
192 Northridge Park	-	475,372	503,000	503,000
193 Holbrook Farms Park II	-	-	1,265,640	1,265,640
194 Lakeview Park	-	-	2,250,000	3,000,000
Inverness - Phase 1 Trailheads and Trails		-	-	1,500,000
Triangle Park Design and Construction		-	-	950,000
700 Park Design Expense	67,018	39,296	90,000	90,000
Park Property Acquisition and Improvements		-	-	50,000
Reserves		-	-	-
TOTAL CAPITAL EXPENDITURES	**1,526,734**	**8,991,294**	**8,228,188**	**8,569,640**
CAPITAL SURPLUS (DEFICIT)	**1,508,026**	**(5,976,303)**	**-**	**-**

FIRE IMPACT FEES

IMPACT FEE INFORMATION

FUND 46 - Fire	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
36 Capital Revenues:				
10 Interest Income	44,378	30,881	1,000	1,000
20 Impact Fees	176,525	478,047	200,000	200,000
30 Fund Balance Appropriation	-	-	-	-
TOTAL CAPITAL REVENUES	**220,903**	**508,928**	**201,000**	**201,000**
70 Capital Expenditures:				
Transfer to Local Building Authority	-	-	201,000	100,000
70-001 Reserves	-	-	-	101,000
TOTAL CAPITAL EXPENDITURES	**-**	**-**	**201,000**	**201,000**
CAPITAL SURPLUS (DEFICIT)	**220,903**	**508,928**	**-**	**-**

POLICE IMPACT FEES

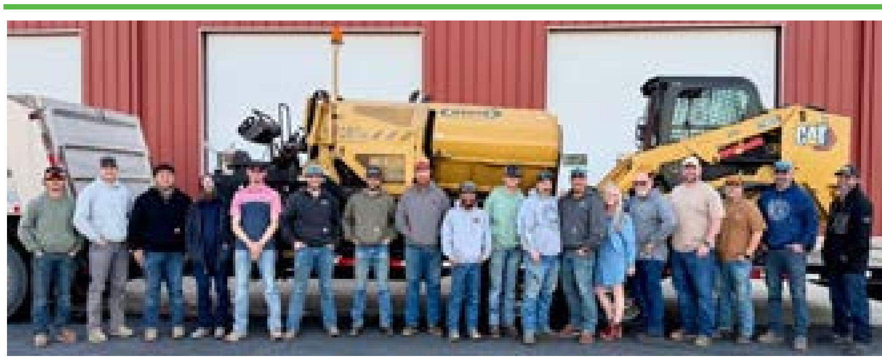
IMPACT FEE INFORMATION

FUND 48 - Police	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
36 Capital Revenues:				
10 Interest Earnings	14,958	11,344	500	500
20 Police Impact Fees	142,545	360,059	210,000	210,000
30 Reappropriate Fund Balance	-	-	-	
TOTAL CAPITAL REVENUES	**157,503**	**371,403**	**210,500**	**210,500**
Expenditures				
70-200 Transfer to Debt Service Fund	309,996	210,504	210,500	210,500
TOTAL CAPITAL EXPENDITURES	**309,996**	**210,504**	**210,500**	**210,500**
CAPITAL SURPLUS (DEFICIT)	**(152,493)**	**160,899**	**-**	**-**

ROAD IMPACT FEES

IMPACT FEE INFORMATION

FUND 49 - Road	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
36 Capital Revenues:				
10 Interest Earnings	55,603	42,915	-	-
20 Road Impact Fees	1,012,440	1,717,881	2,000,000	2,000,000
40 UDOT Contributions	-	-	20,000	-
41 County Contributions	958,102	4,802,128	7,000,000	-
30 Reappropriate Fund Balance	-	-	1,750,000	-
TOTAL CAPITAL REVENUES	**2,026,145**	**6,562,924**	**10,770,000**	**2,000,000**
70 Capital Expenditures:				
115 Signals	185,098	-	250,000	250,000
130 Streets Widening	513,505	146,327	125,000	120,000
109 600 E North of Dry Creek	-	202,355	900,000	-
111 Jordan Willows Connection Road	-	-	10,000	10,000
112 Center Street & SR92	-	119,826	400,000	-
104 Accel/Decel at SR-92 & 500 W	-	-	20,000	10,000
106 Traverse Blvd Widening	-	9,588	20,000	10,000
119 700 South Cycle Track Project	544,007	146,656	-	-
121 1200 East Project	1,523	13,160	20,000	-
123 2300 West - Main to 2100 N	241,315	5,272,562	7,000,000	-
124 Flight Park Road - Fr Rd to Vista	-	3,633	400,000	400,000
125 Thanksgiving Roads	4,890	765,267	1,350,000	10,000
127 3600 W Widening - North of 1500 N	-	-	250,000	250,000
170 Accel/Decel - Redwood/2100N	-	-	10,000	10,000
110 Inverness 11800 N Highland Blvd		-	-	10,000
1300 South 1400 W to 1700 W		-	-	250,000
195 Road Master Plan & Impact Fee	65,236	74,870	15,000	20,000
Transfer to State & Federal Grants		-	-	235,000
Reserves	-	-	-	415,000
TOTAL CAPITAL EXPENDITURES	**1,555,574**	**6,754,244**	**10,770,000**	**2,000,000**
CAPITAL SURPLUS (DEFICIT)	**470,571**	**(191,320)**	**-**	**-**



CULINARY IMPACT FEES

IMPACT FEE INFORMATION

FUND 71 - Culinary	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
37 Capital Revenues:				
10 Interest Earnings	303,029	354,223	25,000	25,000
50 Water Impact Fees	1,198,840	1,108,893	1,000,000	1,000,000
40 Contributions from Developers	1,765,232	-	2,500,000	2,500,000
30 Reappropriate Fund Balance	-	-	1,890,000	2,070,000
TOTAL FUND REVENUES	**3,267,101**	**1,463,116**	**5,415,000**	**5,595,000**
50 Capital Expenses:				
09-002 Pipe Oversizing	-	-	55,000	55,000
Transfer to State & Federal Funds	-	-	1,300,000	1,300,000
22-001 TM Flight Park Tank & Lines	-	-	160,000	160,000
22-002 Micron (SKYE) AP Well, BP, Lines	-	-	500,000	500,000
23-001 1200 East Booster Pump Station	-	-	500,000	500,000
23-002 West Side Tank #2	-	-	2,000,000	2,000,000
26-001 TI Booster Station & Pipe Oversize	-	-	900,000	900,000
1300 S WL 1400 W to 1700 W	-	-	-	180,000
TOTAL FUND EXPENSES	**-**	**-**	**5,415,000**	**5,595,000**
FUND SURPLUS/ (DEFICIT)	**3,267,101**	**1,463,116**	**-**	**-**

WASTE WATER IMPACT FEES

IMPACT FEE INFORMATION

FUND 72 - Waste Water	ACTUAL FY 2024	ESTIMATED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
37 Capital Revenues:				
10 Interest Earnings	262,859	262,615	10,000	10,000
30 Sewer Impact Fees	806,741	973,536	400,000	400,000
50 Reappropriate Fund Balance	-	-	6,870,000	5,610,000
TOTAL FUND REVENUES	**1,069,600**	**1,236,151**	**7,280,000**	**6,020,000**
50 Capital Expenses:				
00-100 Oversizing Pipe	-	-	90,000	90,000
18-001 Jordan Willow Pump Station Add.	-	-	40,000	1,400,000
Main Street Pumps & Lines		-	1,400,000	4,500,000
21-001 850 E Sewer to 700 S	-	-	200,000	-
22-001 2100 N Sewer 1200 W	-	-	500,000	10,000
22-002 Jordan River Sewer (Main to 1900 S)	-	-	5,000,000	-
Frontage Road Sewer @ Triumph	-	-	50,000	10,000
300 W Sewer SR92 to 700 S		-	-	10,000
TOTAL FUND EXPENSES	**-**	**-**	**7,280,000**	**6,020,000**
FUND SURPLUS/ (DEFICIT)	**1,069,600**	**1,236,151**	**-**	**-**

POWER IMPACT FEES

IMPACT FEE INFORMATION				
FUND 73 - Electric	**ACTUAL FY 2024**	**ACTUAL FY 2025**	**ESTIMATED FY 2026**	**ADOPTED FY 2027**
37 Capital Revenues:				
10 Interest Earnings	346,960	440,868	35,000	35,000
50 Electric Impact Fees	2,447,179	3,249,028	3,000,000	3,000,000
30 Reappropriate Fund Balance	-	-	4,885,391	4,885,391
TOTAL CAPITAL REVENUES	**2,794,139**	**3,689,896**	**7,920,391**	**7,920,391**
50 Capital Expenditures:				
11-010 Master Plan & Impact Fee Study	-	10,500	-	-
20-001 3-21 Circuit Reconductor	-	-	90,000	90,000
21-004 900 N Reconductor	-	-	-	-
22-002 North Point Getaways	-	-	942,000	942,000
23-001 Cold Springs Substation	1,630	-	135,000	135,000
23-002 Skye Substation	-	-	5,603,391	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	-	-	-	-
24-004 Circuit 322 4/0 - 477 Reconductor	-	-	50,000	50,000
24-005 Circuit 612 Reconductor	-	-	300,000	300,000
24-005 Traverse Mtn Circuit 7-21 Reconductor	-	-	200,000	200,000
TOTAL CAPITAL EXPENDITURES	**1,630**	**10,500**	**7,920,391**	**7,920,391**
CAPITAL SURPLUS / (DEFICIT)	**2,792,509**	**3,679,396**	**-**	**-**

PRESSURIZED IRRIGATION IMPACT FEES

IMPACT FEE INFORMATION

FUND 75 - Pressurized Irrigation	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
37 Capital Revenues:				
10 Interest Earnings	-	-	25,000	25,000
50 PI Impact Fees	690,518	1,117,045	900,000	900,000
30 Appropriated Fund Balance	-	-	-	-
40 Contributions from Developers	-	584,573	20,000	10,000
TOTAL FUND REVENUES	**690,518**	**1,701,618**	**945,000**	**935,000**
50 Capital Expenses:				
09-002 Interest Expense	227,812	455,244	-	-
50-005 Master Plan & Impact Fee Study	17,144	-	-	-
09-001 Pipe Oversizing	-	-	65,000	65,000
16-001 Low Hills Expansion & Piping	-	-	10,000	10,000
15-002 Railroad Well & Piping	-	-	5,000	5,000
20-001 Flight Park Reservoir and Pipline	-	-	10,000	-
21-001 Vialetto Reservoir & Pumps	-	-	10,000	175,000
21-002 Brooks Res Expansion & PS	-	-	10,000	10,000
24-001 Cedar Hollow Well	-	-	200,000	200,000
24-002 Skye Reservior	-	-	200,000	200,000
1300 S Waterline 1400 W to 1700 W		-	-	230,000
50-001 Reserves	-	-	435,000	40,000
TOTAL FUND EXPENSES	**244,956**	**455,244**	**945,000**	**935,000**
FUND SURPLUS/ (DEFICIT)	**445,562**	**1,246,374**	**-**	**-**

STORM DRAIN IMPACT FEES

IMPACT FEE INFORMATION

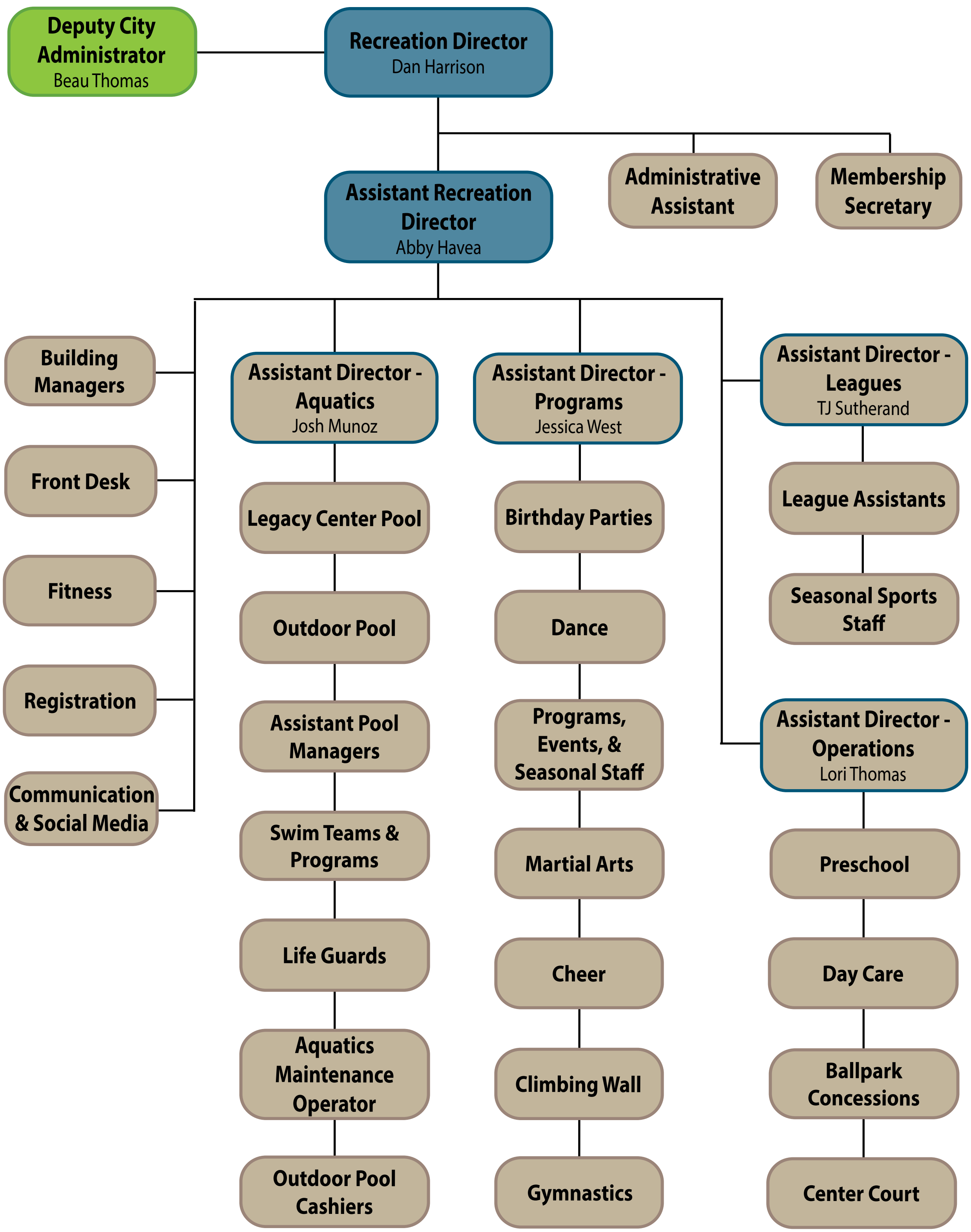
FUND 77 - Storm Drain	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
37 Capital Revenues:				
10 Interest Earnings	-	-	5,000	5,000
50 Drainage Impact Fees	273,090	312,036	350,000	350,000
55 Contributions from Developers/Bonds	-	-	20,000	20,000
Reappropriation Fund Balance	-	-	200,000	-
TOTAL FUND REVENUES	**273,090**	**312,036**	**575,000**	**375,000**
50 Capital Expenditures:				
09-001 Interest Expense	2,114	857	-	-
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	-	-	150,000	-
26-001 Skye Development Drains	-	-	350,000	30,000
50-001 Reserves	-	-	-	270,000
TOTAL FUND EXPENSES	**2,114**	**857**	**575,000**	**375,000**
SURPLUS (DEFICIT)	**270,976**	**311,179**	**-**	**-**

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 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
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
Part-time Non-benefited:					
Membership Secretary	0.76	0.79	0.75	0.80	0.79
Communications & Social Media Coordinator	-	-	0.20	0.21	-
Fitness Director	0.40	0.42	0.42	0.44	0.42
Fitness Instructor	1.94	1.98	2.09	2.15	2.10
Kids Fitness Instructor Assistant	0.23	0.21	0.15	0.17	0.17
LC Pool Maintenance	0.87	0.93	0.85	0.70	0.80
LC Assistant Pool Manager	3.04	3.09	3.13	2.83	3.00
LC Lifeguard Head	2.70	2.97	3.38	3.70	3.55
LC Lifeguard	13.02	15.28	14.41	13.84	13.94
LC Lifeguard Instructor	0.50	0.60	0.69	0.64	0.67
USA Head Swim Coach	0.69	0.66	0.69	0.66	0.67
USA Swim Coach	1.56	1.29	1.50	1.30	1.40
Head Swim Coach	0.19	0.13	0.12	0.09	0.11
Swim Coach	0.41	0.25	0.29	0.27	0.28
WSI Coordinator	0.02	-	-	0.02	0.02
WSI (Swim Lesson Instructor)	1.61	2.04	2.89	2.38	2.50
Private Swim Lesson Instructor	0.19	0.27	0.16	0.23	0.24
Building Manager	1.37	1.31	1.31	1.31	1.32
Center Court Manager	0.95	1.12	1.03	0.87	0.96
Center Court Personnel	3.17	2.85	2.80	2.97	2.92
Outdoor Concession Manager	-	-	0.32	0.31	0.30
Outdoor Concession Site Supvr.	-	-	0.22	0.22	0.25
Outdoor Concessions	-	-	0.28	0.40	0.40
Front Desk Head Manager	0.91	0.89	0.85	0.83	0.85
Front Desk Manager	3.40	3.35	3.21	3.44	3.42
Front Desk Staff	4.86	4.77	4.92	4.94	4.91
Preschool Head	0.32	0.34	0.34	0.30	0.32
Preschool Assistant	1.17	1.28	1.32	1.32	1.32

SPECIAL REVENUE

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Day Care Manager	0.72	0.92	0.95	1.47	1.25
Day Care Staff	2.42	2.24	2.12	1.61	1.75
Program Coordinator	0.68	0.68	0.75	0.63	0.72
Head Cheer	0.07	0.02	0.12	0.09	0.10
Cheer Instructor	0.11	0.16	0.13	0.15	0.15
Head Dance	0.23	0.23	0.18	0.18	0.18
Dance Instructor	0.51	0.51	0.61	0.65	0.63
Other Instructors	0.09	0.05	0.10	0.08	0.09
Registration Staff	2.51	2.75	2.46	2.45	2.47
Rock Wall Attendant	0.48	0.48	0.44	0.51	0.49
Itty Bitty	0.71	0.80	0.74	0.71	0.75
League Supervisor	2.96	2.93	2.75	2.10	2.80
Official	6.91	6.65	6.43	6.51	6.53
Scorekeeper	1.34	1.13	0.93	0.78	0.90
Site Supervisor	0.16	0.16	0.21	0.32	0.29
Gymnastic Head Instructor	1.71	1.46	1.44	1.58	1.55
Gymnastic Instructor	4.58	5.10	5.11	4.66	4.85
Gymnastic Instructor Aid	0.06	-	-	-	-
Private Gymnastic Instructor	0.02	0.01	0.01	-	-
Equipment Personnel Gymnastic	2.50	2.59	2.25	2.20	2.38
OD Pool Maintenance	0.67	0.70	0.86	0.77	0.82
OD Pool Manager	1.53	1.13	1.01	1.43	1.30
OD Pool Cashier	1.78	1.88	2.19	2.33	2.28
OD Lifeguard	5.00	3.65	4.40	6.41	6.15
Ice Rink	-	1.17	1.28	-	-
Skating Instructor	-	0.11	0.20	-	-
TOTAL FTE	**95.03**	**97.33**	**98.95**	**97.96**	**99.06**

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 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Legacy Center Admittance	✗	360,230	362,382	365,000	350,239	360,000
Total Pass Holders	✗	17,285	16,156	16,500	15,551	16,000
Total Memberships	✗	5,879	5,606	5,800	5,432	5,600
Lehi Resident Pass Holder Percent	✓	76%	79%	80%	81%	82%

RECREATION FUND

BUDGET INFORMATION

FUND 21	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
36 Miscellaneous Revenues:				
10 Interest Earnings	$30,040	$13,680	$1,000	$1,000
37 Operating Revenues:				
10 Legacy Center Pass Sales	1,681,929.00	1,669,551.00	1,800,000.00	1,937,760.00
15 Charges for Services	1,564,463.00	1,685,441.00	1,565,000.00	1,750,000.00
16 Merchandise Sales	38,208.00	44,311.00	40,000.00	45,000.00
45 Offsite Concession Sales	8,348.00	53,072.00	35,000.00	50,000.00
50 Center Court Receipts	235,144.00	254,620.00	230,000.00	245,000.00
70 Swim Program Revenue	470,832.00	416,786.00	430,000.00	430,000.00
75 Outdoor Pool	186,495.00	225,633.00	207,068.00	225,000.00
75 Ice Rink	248,796.00	-	-	-
75 Curtis Center	-	-	-	-
38 Contributions & Transfers:				
10 Contribution from General Fund	2,082,226.00	2,338,440.00	2,338,434.00	2,501,031.00
Contribution from Capital Projects Fund	-	-	-	184,000.00
Contribution from Fund Balance	-	-	523,215.00	50,000.00
TOTAL FUND REVENUES	**$6,546,481**	**$6,701,534**	**$7,169,717**	**$7,418,791**
40 Operating Expenses:				
10 Salaries & Wages	$3,420,135	$3,616,333	$3,560,572	$3,874,607
11 Overtime	959	3,545	1,500	4,000
13 Employee Benefits	648,073	692,031	730,427	753,941
14 Uniforms	4,043	3,777	5,000	5,000
18 Fleet Fund Charges	2,004	2,004	2,000	2,000
180100 Fuel	125	1,244	2,500	2,500
19 IT Fund Charges	67,608	67,608	67,608	67,608
20 Risk Management Fund Charges	65,004	65,004	65,000	65,000
21 Books, Subscriptions, & Memberships	4,930	6,132	5,500	6,500
22 Recreation Public Notices	2,311	1,449	5,000	5,000
23 Travel & Training	20,179	18,718	18,500	18,500
24 Office Supplies	22,526	24,314	24,515	25,250
26 Buildings & Grounds O & M	150,381	150,000	100,000	150,000
27 Utilities	83,503	100,028	140,000	125,000
290101 Offsite Concession Expenses	3,389	33,882	64,000	50,000
290102 Center Court Expenses	187,634	177,442	186,430	192,023
30 Electricity - Lehi City Power	229,045	233,391	230,000	236,900
31 Professional & Technical	181,470	193,680	175,000	195,000
32 Program Expenditures	151,320	144,943	160,680	160,680
320100 Gymnastics	63,430	73,317	76,000	76,000
320200 Dance	14,132	12,315	14,317	14,317

BUDGET INFORMATION (CONT.)

FUND 21	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
320300 Itty Bitty Ball	7,787	7,684	10,000	10,000
320400 Birthday Parties	12,301	13,578	9,500	14,000
320500 Facilities Stations	13,405	20,858	19,400	19,982
33 Pool Operation & Maintenance	142,554	197,015	153,367	157,968
330500 Miscellaneous	10,527	11,632	23,000	23,000
34 Swimming Program	88,025	116,522	110,314	116,800
36 Tennis	4,132	2,818	6,000	6,000
37 Golf	7,411	7,840	7,800	8,034
40 Adult Softball League	3,587	1,576	4,000	4,000
42 Soccer Program Expense	19,016	10,711	26,000	26,000
43 Volleyball Expense	6,983	7,618	10,200	10,200
44 Baseball Expense	33,171	41,665	66,000	66,000
45 Girls Softball	12,772	14,060	22,000	22,000
46 Basketball Expense	144,980	143,268	150,000	150,000
47 Flag Football Expense	7,761	7,737	9,600	9,600
49 Wrestling Program Expense	3,195	2,847	3,000	3,000
60 Debt Service	-	-	-	-
91 Contribution to Outdoor Pool	-	-	-	-
41 Capital Expenditures:				
54 Capital Outlay	221,989	111,781	430,000	319,000
57 Pool Capital Outlay	86,525	31,200	46,000	25,000
45 Outdoor Pool:				
33 Operations & Maintenance	239,404	239,405	156,260	156,260
54 Capital Outlay	34,170	34,170	-	-
Curtis Center				
Salaries & Wages	-	-	48,780	-
Employee Benefits	-	-	25,474	-
Buildings and Grounds Fund	-	-	50,000	50,000
Curtis Center Operation & Maintenance	-	15,320	176,002	167,121
Capital Outlay		-	65,000	25,000
Ice Rink				
Salaries & Wages	-	-	-	-
Program Expenditures	-	-	-	-
Ice Rink Operation & Maintenance	343,824	-	-	-
TOTAL FUND EXPENDITURES	**$6,765,720.00**	**$6,660,462.00**	**$7,262,246.00**	**$7,418,791.00**
FUND SURPLUS/ (DEFICIT)	**$(219,239.00)**	**$41,072.00**	**$(92,529.00)**	**$-**

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

FEES

FEES	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Rentals:				
Field Rental Per Day	165	175	175	185
+ Deposit	125	125	125	125
Field Rental / Hour / Field (Youth)	33	35	35	38
+ Deposit / Hour / Field	25	25	25	25
Field Rental / 4 Hours / Field	99	Discontinued	-	-
+ Deposit / 4 Hours / Field	83	Discontinued	-	-
Additional Field Prep / Diamond	50	53	53	56
+ On Saturdays & Holidays	66	70	70	74
Field Lighting / Hour / Field	28	30	30	32

	FY 2024 Non-resident	FY 2024 Resident	FY 2025 Non-resident	FY 2025 Resident	FY 2026 Non-resident	FY 2026 Resident	FY 2027 Non-resident	FY 2027 Resident
Memberships:								
Monthly Pass:								
Family/Group	85	52	87	53	88	54	89	54
Additional Person	5	4	6	4	6	3.50	6	3.50
Adult Couple (18-59)	69	42	71	43	72	44	73	44
Adult Individual (18-59)	47	28	48	29	49	29	49	30
Youth Individual (12-17)	27	16	27	17	28	17	28	17
Child Individual	21	13	22	13	22	13	23	14
Toddler (3 & Under)	Free	Free	Free	Free	Free	Free	Free	Free
Senior Couple (60+)	47	28	48	29	49	29	49	30
Senior Individual (60+)	27	16	27	17	28	17	28	17
Annual Pass:								
Family/Group	860	520	875	530	885	535	890	540
Additional Person	56	34	57	34	57	34	58	35
Adult Couple (18-59)	695	420	710	430	720	435	725	440
Adult Individual (18-59)	480	290	495	300	495	300	505	305
Youth Individual (12-17)	265	160	270	165	280	170	280	170
Child Individual (4-11)	215	130	225	135	225	135	225	135
Senior Couple (60+)	480	290	495	300	495	300	505	305
Senior Individual (60+)	265	160	270	165	280	170	280	170
Summer Pass:								
Family/Group	310	188	320	194	325	197	300	200

	FY 2024	FY 2025	FY 2026	FY 2027
Daily Pass:				
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
Senior Full Facility (Ages 60+)	5.00	5.00	5.00	5.00

FEES CONT.

FUND 21	ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026		ADOPTED FY 2027	
Group Rate Discounts:								
10-29 People (Discount / Person)	0.50		1.50		2.50		3.50	
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	
Punch Card:								
Day Care	36.00		36.00		36.00		36.00	
	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
Programs:								
Team Sports:								
Women'S Volleyball	600	400	615	410	615	410	625	415
Coed Volleyball	600	400	615	410	615	410	625	415
Men'S Softball	500	750	765	510	780	520	790	525
Men'S Basketball	1240	825	1270	845	1285	855	1305	870
Pickleball Tournament (per Team)	42	35	42	35	43	36	43	36
Youth Sports:								
Wrestling	68	50	69	51	70	52	70	52
(If Member)	61	50	62	46	63	47	63	47
Girls Volleyball	84	56	86	57	87	58	89	59
(If Member)	76	50	77	51	78	52	80	53
Volleyball Camp	74	49	75	50	75	50	77	51
Flag Football (K-6Th)	72	53	73	54	74	55	74	55
(If Member)	65	48	66	49	67	50	67	50
Flag Football (7Th-10Th)	86	64	88	65	89	66	90	67
(If Member)	77	58	79	59	80	59	81	60
Flag Football (9Th-10Th Teams)	845	625	880	650	890	660	905	670
Indoor Soccer	63	42	65	43	65	43	66	44
(If Member)	57	38	59	39	59	39	59	40
Outdoor Soccer (K-6Th)	63	42	58	43	58	43	59	44
(If Member)	57	38	52	39	52	39	53	40
Outdoor Soccer (7th-9th)	73	54	74	55	76	56	77	57
(If Member)	66	49	67	50	68	50	69	51

FEES CONT.

FUND 21	ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026		ADOPTED FY 2027	
	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
Youth Sports (Cont.):								
Track & Field	99	66	101	67	102	68	104	69
Cross Country	69	46	71	47	71	47	72	48
7 Yrs & Under Golf	63	42	69	46	69	46	71	47
8 Yrs & Up Golf	110	73	113	75	114	76	116	77
Intermediate Golf	146	97	149	99	152	101	153	102
Women's Golf	-	-	120	80	122	81	123	82
Tennis Lessons	84	62	85	63	86	64	88	65
(If Member)	76	56	77	57	77	58	79	59
Tennis League	-	-	135	100	Discontinued		Discontinued	
Kids Sports Camp	83	55	84	56	86	57	87	58
(If Member)	75	50	76	50	77	51	78	52
Basketball Camp - 3 Day (Skyridge) K-2nd	65	65	72	72	73	73	74	74
Basketball Camp - 3 Day (Skyridge) 3rd-4th	65	65	72	72	73	73	74	74
Basketball Camp - 3 Day (Skyridge) 5th-8th	65	95	98	98	99	99	101	101
Basketball Camp - 3 Day (Skyridge) 9th-12th	95	95	98	98	99	99	101	101
Basketball Camp - 4 Day (LC) 1st-2nd	95	80	72	72	73	73	74	74
Basketball Camp - 4 Day (LC) 3rd-5th	80	80	98	98	99	99	101	101
Basketball Camp - 4 Day (LC) 6th-9th	80	80	98	98	99	99	101	101
Basketball Camp - Girls - 3 Day (Skyridge) K-2nd	50	50	51	51	52	52	53	53
Basketball Camp - Girls - 3 Day (Skyridge) 3rd-12th	75	75	77	77	78	78	79	79
Jr. Jazz Basketball (K - 4th Grade)	69	51	70	52	72	53	73	54
(If Member)	62	46	63	47	65	48	66	49
Jr. Jazz Basketball (5th - 6th Grade)	88	65	89	66	90	67	92	68
(If Member)	79	59	80	59	81	60	83	61
Jr. Jazz Basketball (7th - 8th Grade)	105	78	108	80	109	81	111	82
(If Member)	95	70	97	72	98	73	100	74
Jr. Jazz Basketball (9th - 12th Grade) - teams only	1053	780	1080	800	1095	810	1105	820
Baseball (3rd - 8th Grade)	150	100	153	102	155	103	165	110
(If Member)	135	90	138	92	140	93	149	99

FEES CONT.

FUND 21	ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026		ADOPTED FY 2027	
	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
Youth Sports (Cont.):								
Baseball (2nd Grade)	82	61	88	65	89	66	89	66
(If Member)	74	55	79	59	80	59	80	59
Baseball (T-Ball & Coach Pitch)	65	48	70	52	72	53	72	53
(If Member)	59	43	63	47	65	48	65	48
Softball (3rd - 11th grade)	150	100	153	102	155	103	165	110
(If Member)	135	90	138	92	140	93	149	99
Swimming:								
Summer Swimming Lessons	60	40	62	41	62	41	63	42
(If Member)	54	36	56	37	56	37	57	38
School Year Swimming Lessons	60	40	62	41	62	41	63	42
(If Member)	54	36	56	37	56	37	57	38
Summer Rec Swim Team	183	122	186	124	188	125	191	127
Summer Rec Swim Camp	33	22	35	23	35	23	35	23
Cheer Camp 6-15 Years Old	-	-	-	-	82	61	82	61
Dance Camp:								
5-6 Year Olds	59	44	61	45	61	45	62	46
7-14 Year Olds	80	80	82	82	83	83	84	84
Dance:								
Enrollment Fee	32	32	35	35	36	36	36	36
40 Minutes	49	41	50	42	50	42	52	43
50 Minutes	53	44	54	45	54	45	55	46
Summer Dance - 40 Minutes	92	68	95	70	96	71	97	72
Summer Dance - 50 Minutes	108	80	111	82	112	83	113	84
Sessions:								
Babysitter Certification	105	70	107	71	108	72	110	73
Cpr & First Aid	90	67	93	69	95	70	95	70
Hunter Safety	12	8	12	8	12	8	12	8
Rock Climbing Camp	-	-	-	-	27	20	35	26
Itty Bitty Baseball	52	43	53	44	53	44	54	45
(If Member)	47	39	48	40	48	40	49	41
Itty Bitty Soccer	52	43	53	44	53	44	54	45
(If Member)	47	39	48	40	48	40	49	41
Itty Bitty Basketball	52	43	53	44	53	44	54	45
(If Member)	47	39	48	40	48	40	49	41
Itty Bitty Football	52	43	53	44	53	44	54	45
(If Member)	47	39	48	40	48	40	49	41
Itty Bitty Ball	52	43	53	44	53	44	54	45
(If Member)	47	39	48	40	48	40	49	41

FEES CONT.

FUND 21	ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026		ADOPTED FY 2027	
	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
Session (Cont.):								
Parenting With Love & Logic	48	40	49	41	50	42	50	42
Sign Language	69	51	70	52	72	53	72	53
Women On Weights - Members Only	180	150	185	155	185	155	190	160
Summer Youth Camp	83	55	84	56	86	57	87	58
Princess & Superhero Party	19	14	20	15	20	15	20	15
Princess Camp	-	-	-	-	27	20	27	20
Super Hero Camp	-	-	-	-	27	20	27	20
Bunko Night	18	15	18	15	18	15	18	15
Safety On Wheels Fair	18	15	18	15	18	15	18	15
Adult Art Class	34	28	35	29	39	29	41	30
Rad Women	42	42	44	44	44	44	45	45
Science Class	120	89	123	91	134	99	136	101
Science Camp	169	125	173	128	176	130	177	131
Robotics Camp	161	134	164	137	Discontinued		Discontinued	
Late Night @ Lc Teen Camp	30	25	31	26	31	26	31	26
Social Date Dance Night	11	11	13	11	14	12	14	12
Kids Hiking Club	20	17	20	17	20	17	20	17
Fishing Club	46	38	47	39	47	39	48	40
Skateboarding Camp	-	-	120	120	122	122	123	123
Computer Game Programming Classes	186	155	191	159	Discontinued		Discontinued	
Lego Engineering Camp - 3 Hours	266	197	274	203	277	205	281	208
Lego Engineering Camp - 1 1/2 Hours	149	110	169	125	170	126	171	127
Lego Engineering Class	132	98	135	100	138	102	139	103
Magic Camp	236	236	243	243	246	246	299	249
Pop Up Magic Workshop	-	-	84	70	84	70	85	71
Youth Art Class	63	47	104	70	105	70	107	71
Youth Entrepreneur Fair	17	11	17	11	30	20	30	20
Sewing Camp	71	47	104	70	105	70	107	71
Gymnastics - Fall								
45 Minutes 1 Day per Week	63	42	65	43	65	43	65	43
1 Hour 1 Day per Week	69	46	71	47	71	47	71	47
1 Hour 1 Day per Week - Ninja	68	50	69	51	70	52	70	52
1 1/4 Hours 2 Days per Week (Pre-Team)	102	85	104	87	106	88	106	88
1 1/2 Hours 1 Days per Week	70	58	72	60	72	60	72	60
1 1/2 Hours 2 Day per Week	153	102	125	104	127	106	127	106
1 1/2 Hours 2 Days per Week (Proteam)	119	99	122	102	124	103	124	103

FEES CONT.

FUND 21	ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026		ADOPTED FY 2027	
	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
Gymnastics - Fall (Cont.)								
2 Hours 1 Day per Week	83	69	84	70	85	71	85	71
2 Hours 2 Days per Week - Beg. Team	-	-	-	-	146	108	146	108
2 Hours 3 Days per Week	176	147	182	151	184	153	184	153
3 Hours 2 Days per Week	186	155	181	151	184	153	184	153
3 Hours 3 Days Per Week	236	197	242	202	246	205	246	205
5 Hours Per Week	160	133	163	136	166	138	166	138
8 Hours Per Week	209	174	214	178	217	181	217	181
Ninja Camp	83	69	89	74	90	75	90	75
Cheer:								
Enrollment Fee	16	16	16	16	25	25	25	25
30 Minutes (Fall)	48	40	49	41	49	41	50	42
50 Minutes (Fall)	53	44	54	45	54	45	55	46
30 Minutes (Summer)	82	68	84	70	85	71	86	72
50 Minutes (Summer)	96	80	98	82	112	83	101	84
Preschool:								
2 Days / Week	113	84	116	86	117	87	119	88
3 Days / Week	140	125	144	107	146	108	149	110
Summer Preschool	223	165	230	170	232	172	235	174
Hap Ki-Do	89	80	92	82	112	83	113	84
Other Programs:								
Concealed Weapons	54	54	55	55	56	56	57	57
Personal & Home Safety Class	34	25	34	26	Discontinued		Discontinued	
Adaptive Volleyball	36	36	37	37	37	37	38	38
Adaptive Basketball	36	36	37	37	37	37	38	38
Adaptive Bowling	40	40	50	50	51	51	56	56
Round-Up 3-On-3 Basketball Tournament	20	20	20	20	20	20	20	20
Round-Up Horseshoe Tournament	15	15	15	15	Free	15	Free	20
Round-Up Doubles Pickleball Tournament	20	20	20	20	20	20	30	20
Round-Up Tennis Tournament	20	20	20	20	20	20	30	20
Private Swim Lessons	41	27	42	28	42	28	44	29+
Semi-Private Swim Lessons	24	16	26	17	26	17	26	17
Private Gymnastics Lessons	41	27	42	28	42	28	44	29
Semi-Private Gymnastics Lessons	24	16	26	17	26	17	26	17
Ski & Snowboarding School (In Conjuction W/ American Fork City)	480	320	525	350	565	375	570	380

FEES CONT.

FUND 21	ADOPTED FY 2024		ADOPTED FY 2025		ADOPTED FY 2026		ADOPTED FY 2027	
	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
Other Programs (Cont.)								
Adaptive Swim Team	55	44	54	45	55	46	55	46
USA Swim Team - Stingrays	-	-	41	30	47	38	55	42
USA Swim Team - Dolphins	107	79	109	81	112	83	117	88
USA Swim Team - Sharks	109	81	112	81	120	90	128	96
USA Swim Team - Junior Prep	120	89	123	91	140	106	150	112
USA Swim Team - Juniors	128	95	132	98	140	106	150	112
USA Swim Team - Senior (Mar-Aug)	149	110	153	113	165	125	175	131
WSI	185	185	190	190	215	215	195	195
Junior WSI	-	-	-	-	100	100	105	105
Lifeguard Class	205	205	210	210	215	215	215	215
Junior Lifeguard Class	-	-	-	-	100	100	105	105
Masters Swimming M/W/F	49	36	50	37	50	37	51	38
Masters Swimming T/Th	-	-	49	36	34	25	35	25
Facility Services:								
Body Fat Testing	21	14	21	14	21	14	23	15
Personal Trainer	Per Trainer		Per Trainer		Per Trainer		Per Trainer	
Birthday Party Packages:								
Package 1 - Room	90		90		95		95	
Package 2 - Room and Rock Wall	105		110		110		115	
Package 3 - Room and Swim	115		120		120		125	
Package 4 - Room, Swim and Rock Wall	145		150		150		155	
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	
Facility Rentals:								
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	

SPECIAL REVENUE

FEES CONT.				
FUND 21	**ADOPTED FY 2024**	**ADOPTED FY 2025**	**ADOPTED FY 2026**	**ADOPTED FY 2027**
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
Climbing Wall/ Hour	45	45	45	45

OUTDOOR POOL FEES

FEES								
FUND 21	**ADOPTED FY 2024**		**ADOPTED FY 2025**		**ADOPTED FY 2026**		**ADOPTED FY 2027**	
Season Pass:	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident	Resident
Family (Up To 6 People)	193	168	320	194	325	197	330	200
+ Each Additional Family Member	30	30	57	34	57	35	58	35
If Legacy Center Annual Pass Holder	135	118	224	136	228	138	231	140
Individual	110	84	158	96	160	97	162	98
Pool Rental	425		450		450		450	
Daily Admission:								
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		5		5		5	
Lap Swimming	4		4.5		4.50		4.50	
Water Aerobics	4		4.5		4.50		4.50	
Group Rate Discounts:								
5 - 9 People (Discount / Person)	0.5		0.5		0.50		0.50	
10 Or More (Discount / Person)	1		1		1		1	
50 Or More (Discount / Person)	1.5		1.5		1.50		1.50	
Monday Family Night (Up to 8 People)	25		25		25		25	

ENTERPRISE FUNDS

WATER

DEPARTMENT MISSION

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

DEPARTMENT GOAL

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

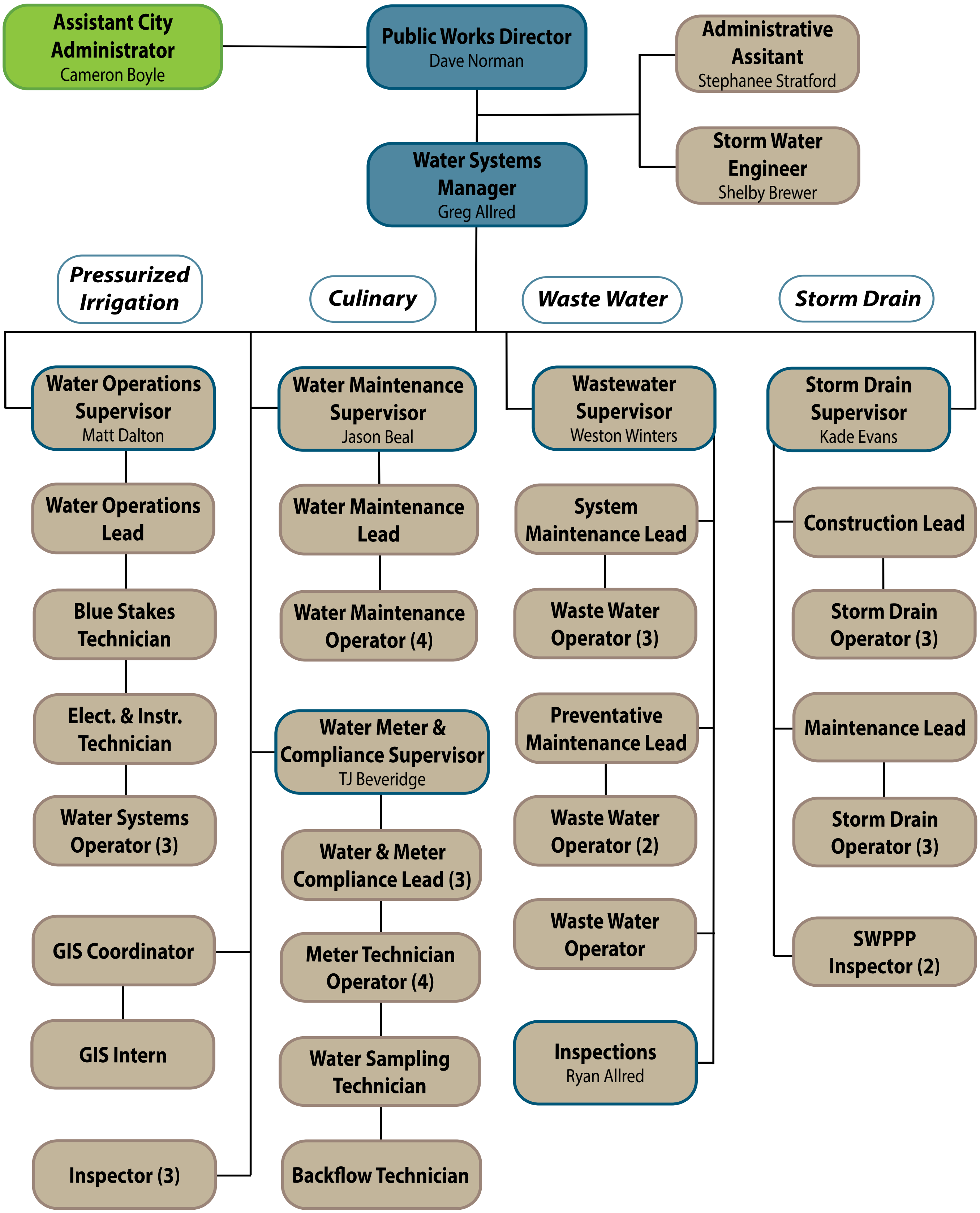
ENTERPRISE FUNDS

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.

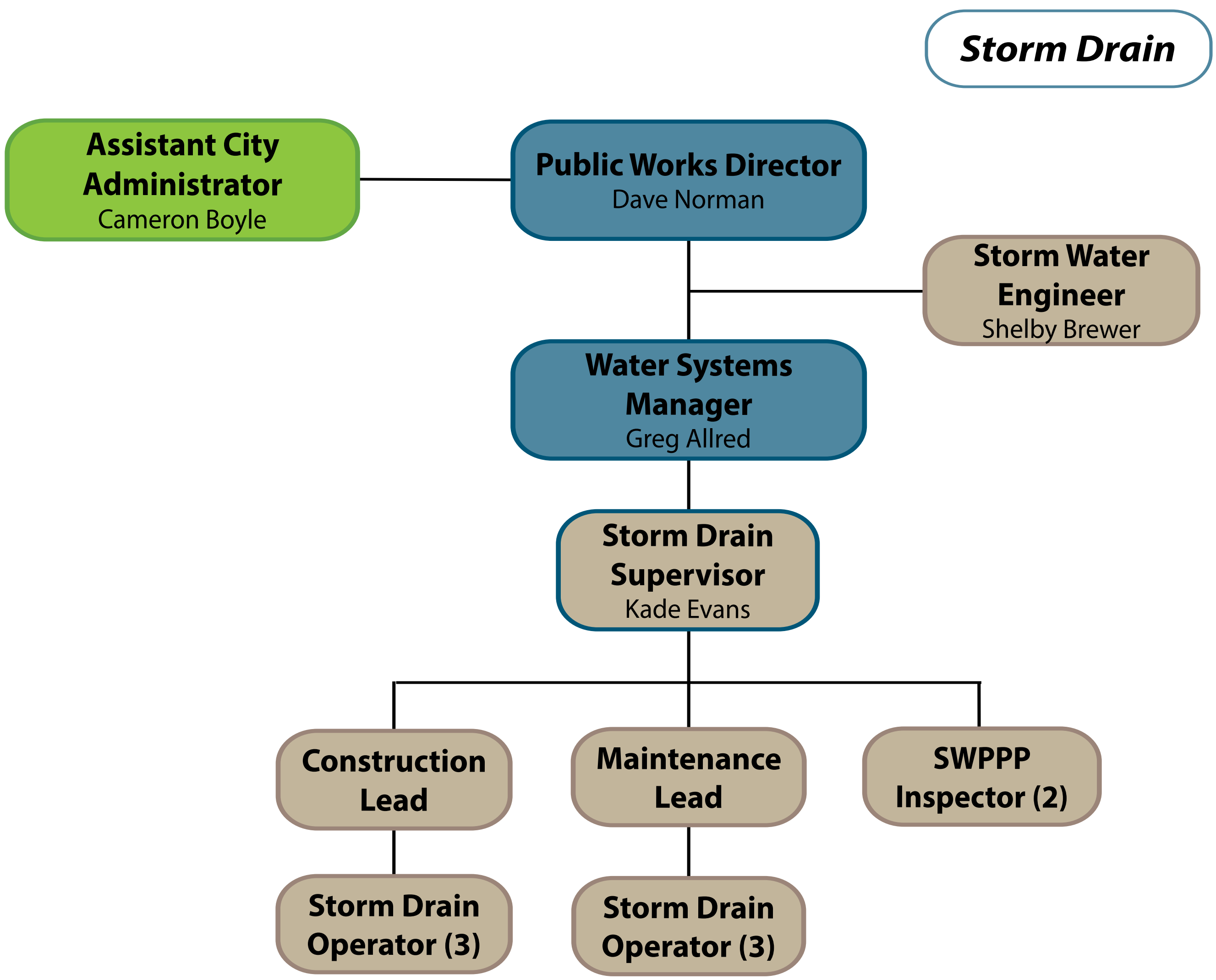
POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
Storm Drain (57)	12.00	12.00	12.00	12.00	12.00
Culinary Water (51)	19.00	20.00	20.00	20.00	24.00
Pressurized Irrigation (55)	4.00	5.00	5.00	5.00	5.00
Waste Water (52)	8.00	9.00	9.00	9.00	9.00
TOTAL FTE	**43.00**	**46.00**	**46.00**	**46.00**	**50.00**

Detailed staffing information is found under each division description.


Assistant City Administrator
Cameron Boyle
Public Works Director
Dave Norman
Administrative Assitant
Stephanee Stratford
Storm Water Engineer
Shelby Brewer
Water Systems Manager
Greg Allred
Pressurized Irrigation
Culinary
Waste Water
Storm Drain
Water Operations Supervisor
Matt Dalton
Water Operations Lead
Blue Stakes Technician
Elect. & Instr. Technician
Water Systems Operator (3)
GIS Coordinator
GIS Intern
Inspector (3)
Water Maintenance Supervisor
Jason Beal
Water Maintenance Lead
Water Maintenance Operator (4)
Water Meter & Compliance Supervisor
TJ Beveridge
Water & Meter Compliance Lead (3)
Meter Technician Operator (4)
Water Sampling Technician
Backflow Technician
Wastewater Supervisor
Weston Winters
System Maintenance Lead
Waste Water Operator (3)
Preventative Maintenance Lead
Waste Water Operator (2)
Waste Water Operator
Inspections
Ryan Allred
Storm Drain Supervisor
Kade Evans
Construction Lead
Storm Drain Operator (3)
Maintenance Lead
Storm Drain Operator (3)
SWPPP Inspector (2)

STORM DRAIN

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Storm Drain (57)					
Full-time:					
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	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Operator III	-	-	-	1.00	1.00
Storm Water Systems Operator II	3.00	1.00	1.00	3.00	3.00
Storm Water Systems Operator I	2.00	4.00	4.00	1.00	1.00
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
TOTAL FTE	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**



PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide excellent maintenance of the City's storm drain system.
ESTIMATED COMPLETION: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Storm Drains Cleaned (%)	✓	40%	21%	25%	43%	25%
SWPP Permits Issued* (NOI's)	N/A*	92	55	*	59	*
Active SWPP Permits*	N/A*	139	227	*	181	*
Streets Swept (Annually)	✓	55%	30%	40%	86%	60%

*These performance measure has 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 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
30 Operating Revenues:				
10 Interest Income	314,359	328,508	4,000	4,000
25 Contributed Capital	1,354,441	-	-	-
31 Drainage Service Charges	3,111,023	3,430,122	3,374,050	3,613,608
36 Miscellaneous Revenues:				
00 Reappropriate Fund Balance	-	-	403,291	227,521
01 Miscellaneous Revenues	-	-	-	-
TOTAL FUND REVENUES	**4,779,823**	**3,758,630**	**3,781,341**	**3,845,129**
40 Operating Expenses:				
10 Salaries & Wages	654,537	708,855	794,301	823,456
11 Overtime	25,696	28,513	30,000	30,000
13 Employee Benefits	381,517	472,997	485,220	511,934
14 Uniforms	4,244	4,470	7,800	7,800
21 Books, Subscriptions, & Memberships	436	11,337	6,500	6,500
23 Travel & Training	5,761	6,741	25,000	25,000
24 Office Supplies	279	96	800	800
25 Fleet Fund Charges	138,996	144,576	144,581	332,652
25 100 Fuel	38,364	36,378	31,000	40,000
26 Buildings & Grounds	78,970	77,561	86,625	136,625
29 Risk Management Fund Charges	45,000	45,000	49,500	74,500
30 Electricity - Lehi City Power	-	-	-	50,000
31 Professional & Technical	54,600	56,393	60,000	60,000
32 IT Fund Charges	39,996	45,372	53,871	78,871
36 Bond Fees	1,650	1,650	2,750	2,750
42 Billing Expense	4,828	-	7,895	55,000
44 Bad Debt Expense	3,508	5,158	7,000	7,000
45 Supplies	10,682	9,370	10,000	15,000
48 System Maintenance	31,174	17,778	70,000	70,000
60 Debt Service	14,216	6,413	214,216	219,350

BUDGET INFORMATION CONT.

FUND 57	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
49 Detention Basin Maintenance	-	20	42,000	64,600
50-001 Reserves	-	-	-	-
55-110 Remedial Drainage	-	-	637,282	643,291
70 Allocation to General Fund	65,520	65,520	125,000	200,000
55 Capital Outlay	-	-	575,000	75,000
96 Depreciation	2,203,537	2,273,012	-	-
50 Capital Expenses:				
16-004 Pipe Rehabilitation	-	-	315,000	315,000
TOTAL FUND EXPENSES	**3,803,511**	**4,017,209**	**3,781,341**	**3,845,129**
SURPLUS (DEFICIT)	**976,312**	**(258,579)**	**-**	**-**

PAYMENT IN LIEU INFORMATION

FUND 78	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
36 Capital Revenues:				
10 Interest Earnings	33,610	36,580	-	-
30 Re-Appropriation of Fund Balance	-	-	570,000	440,000
50 Payment in Lieu of Detention	244,272	96,096	100,000	100,000
TOTAL FUND REVENUES	**277,882**	**132,676**	**670,000**	**540,000**
50 Capital Expenditures:				
09-003 Jordan Narrow Detention Basin	-	-	250,000	220,000
17-001 Misc Detention Projects	51,170	-	20,000	20,000
21-001 Lambert Detention Basin	6,590	-	400,000	50,000
50-100 Detention Basin - Pipe Oversizing		-	-	250,000
50-001 Reserves	-	-	-	-
TOTAL FUND EXPENSES	**57,760**	**-**	**670,000**	**540,000**
SURPLUS (DEFICIT)	**220,122**	**132,676**	**-**	**-**

FEES

FUND 57	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Service Charge:				
Residential / Month	5.50	5.75	6.00	6.26
Commercial / 1,000 Sq. Ft. of Impervious Surface	1.83	1.92	2.00	2.08

IMPACT FEES

FUND 57	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Impact Fee / Acre (.25 Acre Minimum)	1,391.00	1,391.00	1,391.00	1,391.00

CULINARY WATER

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
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	1.00
Water Maintenance Lead	-	-	-	1.00	2.00
Water Meter/Compliance Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	4.00	3.00	3.00	1.00	1.00
Water Systems Operator III	1.00	2.00	2.00	1.00	1.00
Water Systems Operator II	-	-	-	-	-
Water Systems Operator I	2.00	3.00	3.00	1.00	4.00
Water Meter Lead	-	1.00	1.00	2.00	2.00
Water Meter Technician	2.00	-	-	-	-
Public Works Inspection Supervisor*	1.00	-	-	1.00	1.00
Public Works Inspector*	2.00	3.00	3.00	5.00	5.00
GIS Coordinator*	1.00	1.00	1.00	1.00	1.00
Journey Electrician	-	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	**19.00**	**20.00**	**20.00**	**20.00**	**24.00**

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

PERFORMANCE MEASURES

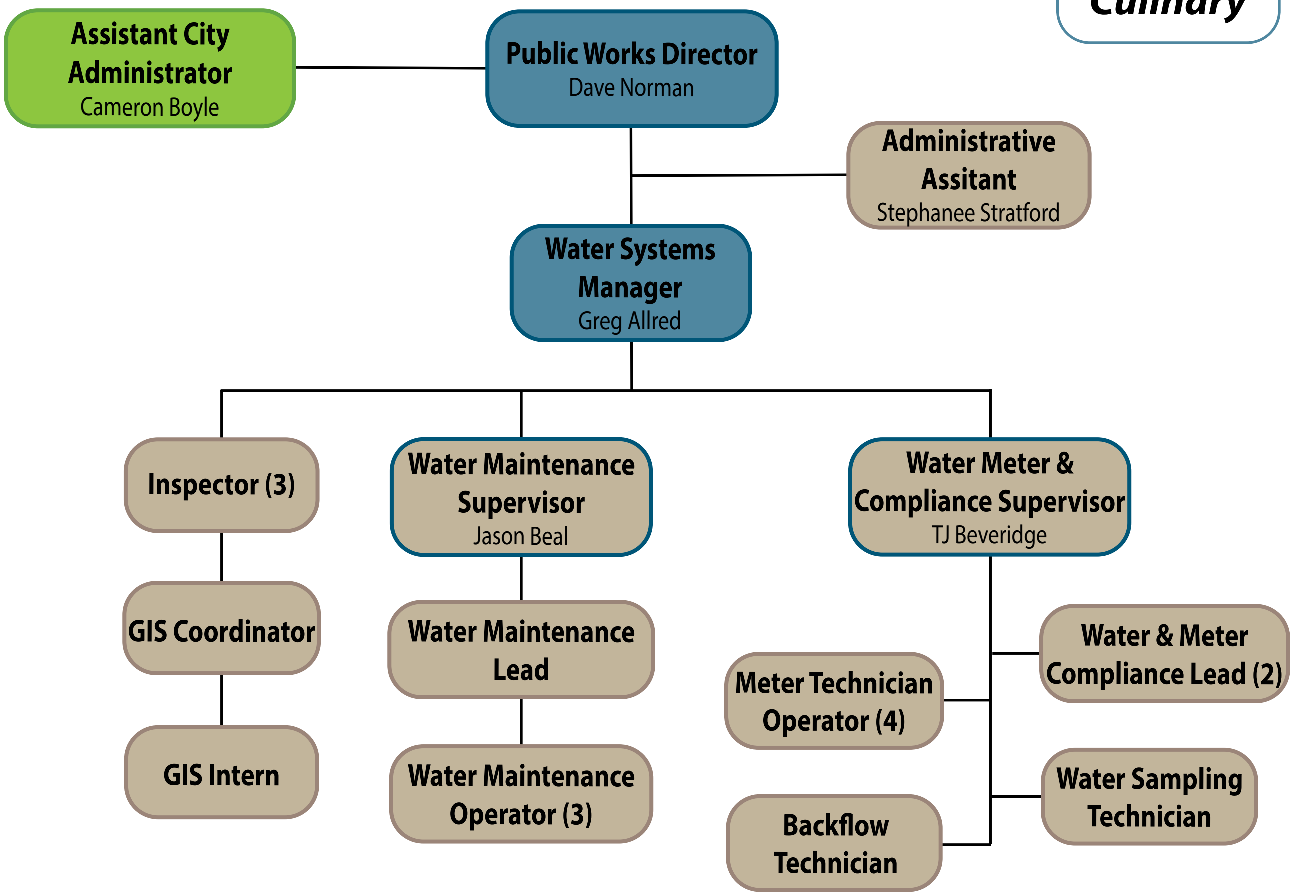
DEPARTMENT/DIVISION OBJECTIVE: Provide excellent maintenance of the City's water system. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Service Connections per FTE*	❌	1,430	1,289	1,200	1,344	1,200
Total Culinary Connections	N/A	22,961	24,494	*	25,552	26,650
Residential Culinary Connections	N/A	22,379	23,748	*	24,756	25,850

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

ENTERPRISE FUNDS

Culinary



BUDGET INFORMATION

FUND 51	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
30 Operating Revenues:				
00 Miscellaneous	79,473	61,254	100,000	100,000
10 Interest Incomes	1,012,600	886,513	-	-
11 Water Service Charges	8,466,285	9,041,659	9,198,554	9,591,014
21 Water Hook Up Fees	389,915	358,579	650,000	650,000
40 CWP Water Revenues	7,340,279	778,552	6,835,000	39,709,000
36-40 Gain/Loss on Sale Fixed Assets	-	17,659	-	-
30 Contributions from Developers	1,341,254	2,911,718	-	-
35 As Built Drawing Fees	89,836	71,100	135,000	135,000
70 Bond Proceeds	-	-	11,500,000	11,500,000
37 Capital Revenues:				
35 Reappropriation of Fund Balance	-	-	4,281,350	5,677,500
TOTAL FUND REVENUES	**18,719,642**	**14,127,034**	**32,699,904**	**67,362,514**
40 Operating Expenses:				
10 Salaries	1,438,934	1,479,796	1,604,219	1,915,200
11 Overtime	69,583	49,955	70,000	70,000
13 Employee Benefits	768,559	902,745	873,865	1,121,034
14 Uniforms	7,305	7,350	8,400	8,400

BUDGET INFORMATION CONT.

FUND 51	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
21 Books, Subscriptions, & Memberships	6,630	17,351	20,750	20,750
23 Travel & Training	19,343	29,759	33,500	33,500
24 Office Supplies	8,843	5,210	12,768	10,000
25 Fleet Fund Charges	255,576	266,748	439,593	311,218
25 100 Fuel	57,611	39,958	31,000	40,000
26 Buildings & Grounds O & M	211,308	163,041	173,250	173,250
27 Utilities	44,453	29,358	42,000	42,000
28 Supplies & Maintenance	10,586	10,667	83,000	80,000
38 Water Purchase	2,120,389	2,324,772	2,802,280	3,308,370
29 Risk Management Fund Charges	106,716	106,716	114,720	139,720
30 Electricity - Lehi City Power	538,827	580,927	600,000	600,000
31 Professional & Technical	151,778	88,961	210,000	200,000
32 IT Fund Charges	69,996	80,748	97,242	122,242
36 Bond Fees	1,750	74	6,500	6,500
42 Billing Expense	118,486	127,130	50,000	130,000
44 Bad Debt Expense	9,680	15,044	15,000	15,000
45 Special Department Supplies	1,443	1,420	12,000	12,000
49 Tools	28,951	15,946	35,000	35,000
48 System Maintenance	435,822	487,173	650,000	650,000
63 Debt Service	339,226	327,910	638,817	813,830
71 Allocation to General Fund	300,000	300,000	300,000	312,500
76 CWP Water Purchase	7,340,279	-	6,835,000	39,709,000
47-000 Annual Meter Maintenance	127,165	-	51,000	68,000
47-100 Meter Replacement	159,009	133,922	250,000	250,000
50 Capital Expenses:				
54 Capital	-	-	-	150,000
18-001 - Spring Line Replace	-	-	300,000	300,000
19-001 Springs Rehabilitation	-	-	350,000	350,000
21-002 Public Works Facility Site Plan	-	-	11,500,000	11,500,000
22-001 Dry Creek Well Rehabilitation	-	-	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	3,500,000
27-001Pilgrims Booster Upgrade	-	-	-	350,000
27-002 Willow Park Water/Sewer Extension	-	-	-	225,000
40-95 Depreciation & Amortization	2,697,582	2,787,843	-	-
50-001 Reserves	-	-	-	-
TOTAL FUND EXPENSES	**17,445,830**	**10,380,524**	**32,699,904**	**67,362,514**
FUND SURPLUS / (DEFICIT)	**1,273,812**	**3,746,510**	**-**	**-**

ENTERPRISE FUNDS

FEES

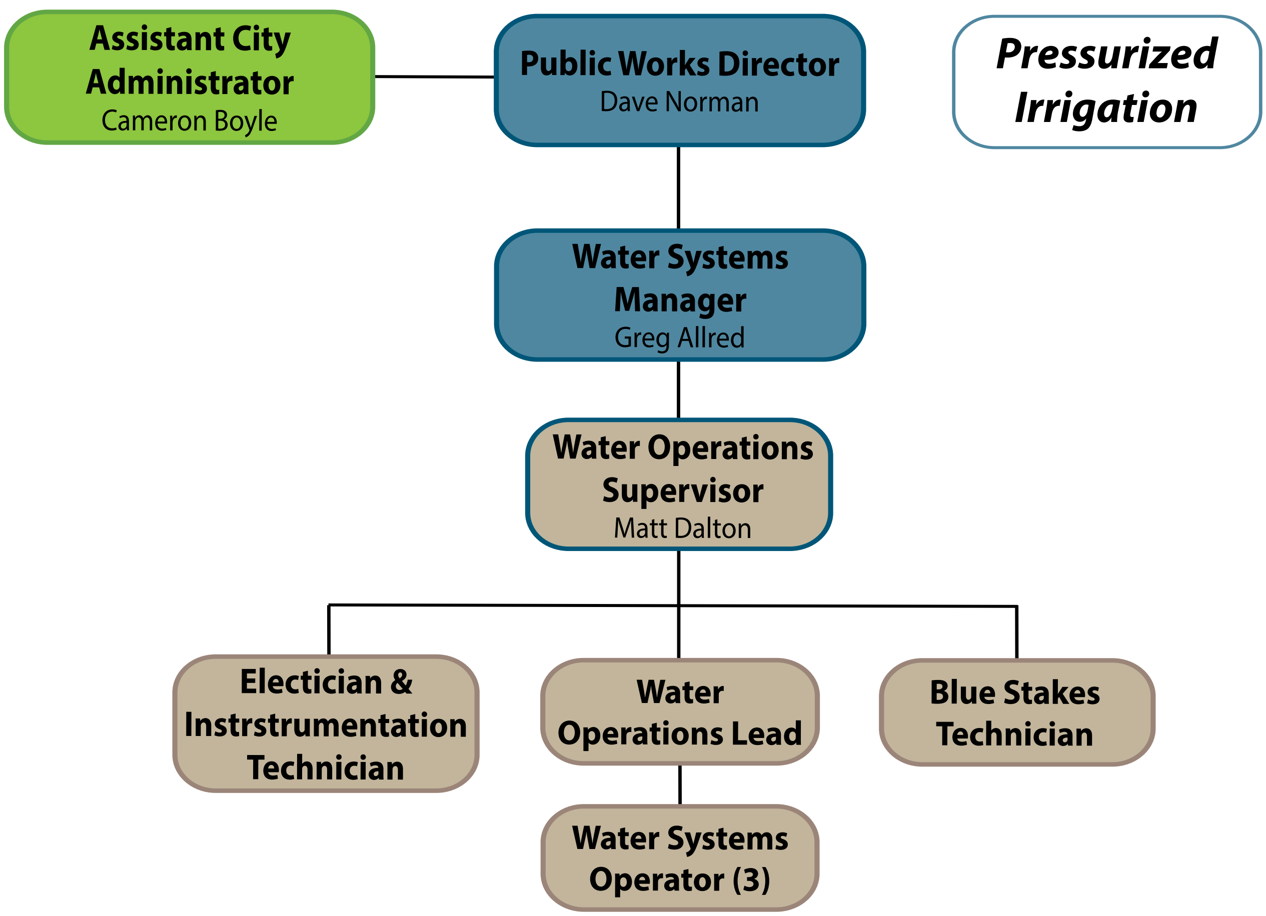
FUND 51	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Water Connection Fee:				
3/4" Meter	425.62	425.62	464.30	476.73
1" Meter	514.67	514.67	553.35	568.45
1 1/2" Meter	1,691.38	1,691.38	2,625.74	2,701.51
2" Meter	1,906.68	2,713.39	2,901.92	2,985.98
3" Meter	2,278.10	2,989.27	Discontinued	Discontinued
4" Meter	3,785.21	6,865.63	5,121.39	5,272.03
6" Meter	6,368.80	7,402.91	6,459.22	6,650.50
8" Meter	9,455.76	8,584.94	7,466.17	12,689.97
Water Service Charge:				
Base Rate / Connection / Month	18.84	18.84	18.84	18.84
Per 1,000 Gallons Used (1-30,000 Gallons)	1.26	1.26	1.26	1.26
Per 1,000 Gallons Used (>30,000 Gallons)	2.45	2.53	2.53	2.53
Commercial				
Base Rate/Connection/Month	18.84	18.84	18.84	18.84
Per 1,000 Gallons Used	1.26	1.26	1.26	1.26

IMPACT FEES

FUND 51	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Water Impact Fee:				
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
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

PRESSURIZED IRRIGATION

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
Water Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	1.00	2.00	2.00	1.00	1.00
Water Systems Operator III	-	-	-	1.00	1.00
Water Systems Operator II	1.00	-	-	-	-
Water Systems Operator I	-	1.00	1.00	1.00	1.00
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	**4.00**	**5.00**	**5.00**	**5.00**	**5.00**



PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide excellent maintenance of the City's pressurized irrigation system.
ESTIMATED COMPLETION: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Service Connections per FTE*	✗	2,641	3,125	2,600	2,814	3,000

BUDGET INFORMATION

FUND 55	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
30 Operating Revenues:				
00 Miscellaneous	176,345	134,229	35,000	35,000
10 Interest Income	191,775	326,508	1,500	1,500
21 Secondary Water Hook Up Fees	268,087	305,774	350,000	350,000
30 Contributions from Developers	2,615,324	4,007,235	-	-
31 Pressurized Irrigation Service Charges	5,038,821	5,913,016	6,372,470	6,824,915
36-40 Gain/Loss of Fixed Assets	-	19,950	-	-
36-70 Bond Proceeds	-	-	4,190,000	1,690,000
39-20 Transfer from Culinary Water	-	-	-	-
37 Capital Revenues:				
35 Reappropriated Fund Balance	-	-	210,000	2,672,756
TOTAL FUND REVENUES	**8,290,352**	**10,706,712**	**11,158,970**	**11,574,171**
40 Operating Expenses:				
10 Salaries & Wages	273,355	379,356	454,925	473,344
11 Overtime	22,260	25,647	30,000	30,000
13 Employee Benefits	167,080	245,962	280,469	287,240
14 Uniforms	2,050	2,262	3,000	3,000
21 Books, Subscriptions, & Memberships	436	337	500	500
23 Travel & Training	5,377	3,078	7,000	7,000
24 Office Supplies	1,803	2,027	7,000	7,000
25 Fleet Fund Charges	24,996	52,512	52,512	75,000
25 100 Fuel	16,438	17,301	31,000	31,000
26 Buildings & Grounds O & M	80,915	77,657	86,625	136,625
27 Utilities	-	16,343	2,000	25,000
29 Risk Management Fund Charges	75,000	75,000	79,500	104,500
30 Electricity - Lehi City Power	285,728	349,638	400,000	377,000
31 Professional & Technical	39,711	28,244	40,000	40,000
32 IT Fund Charges	39,996	50,748	59,242	84,282
36 Bond Fees	2,250	4,000	3,000	3,000
42 Billing Expense	15,431	11,398	15,000	65,000
44 Bad Debt Expense	4,946	9,032	15,000	10,000
45 Supplies & Maintenance	5,102	4,814	16,000	16,000
100 PI Meters	-	-	1,690,000	1,690,000
46 Water Share Assessments	1,245,929	1,454,685	1,650,000	1,650,000
48 System Maintenance	276,441	202,898	400,000	400,000
63 Debt Service	391,887	433,489	1,141,197	1,638,680
10-001 Fire Hydrant / Mainline Replace.	-	-	400,000	400,000
10-002 SCADA Upgrades	-	-	20,000	20,000
Reserves	-	-	-	-
95 Depreciation	3,363,728	3,746,446	-	-
23-001 Irr. Well Low Hills Zone - Vibbert	-	-	1,200,000	1,200,000

ENTERPRISE FUNDS

BUDGET INFORMATION CONT.

FUND 55	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
25-001 McLachlan Well	-	-	450,000	100,000
26-001 Brooks Reservoir & Booster Station	-	-	2,500,000	2,500,000
Cost of Issuance		36,141	-	-
71 Allocation to General Fund	64,980	64,980	125,000	200,000
TOTAL FUND EXPENSES	**6,405,839**	**7,293,995**	**11,158,970**	**11,574,171**
FUND SURPLUS/ (DEFICIT)	**1,884,513**	**3,412,717**	**-**	**-**

FEES

FUND 55	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
PI Connection Fee:				
1" Lateral	541.66	541.66	567.04	567.04
1 1/2" Lateral	2,493.58	2,493.58	2,625.74	2,701.51
2" Lateral	2,586.91	2,586.91	2,901.92	2,985.98
3" Lateral	5,195.12	5,195.12	Discontinued	Discontinued
4" Lateral	5,908.68	5,908.68	5,121.39	5,272.03
6" Lateral	6,352.87	6,352.87	6,459.22	6,650.00
8" Lateral	7,672.42	7,672.42	7,466.17	12,689.97
10" Lateral	9,079.94	9,079.94	Discontinued	Discontinued
Pi Service Charge:				
Base Rate / Connection / Month	5.63	5.90	6.51	6.83
+ / Sq. Ft. Lot Divided By 43,560	51.59	54.17	59.72	62.70
Minimum / Month Charge	15.95	16.74	21.44	22.50
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	2,600.00	2,800.00
Base Rate / Metered Fire Hydrant Connection / Month	5.63	5.90	6.51	6.83
+ / 1,000 Gallons Used	0.80	0.80	1.26	1.26
Minimum / Month Charge	15.95	16.74	21.44	22.50
Shareholder Charge Base	7.88	8.27	9.11	9.56
+ / Month / Share	7.23	7.59	8.37	8.78

FEES CONT.

FUND 55	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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	500.00	500.00	500.00

IMPACT FEES

FUND 55	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Pi Impact Fee:				
Residential (Single & Multi-Family) / Acre (.25 Acre Minimum)	4,378.63	4,378.63	5,609.37	5,609.36
Non-Residential / Pervious Acre (.25 Acre Minimum)	6,736.35	6,736.35	8,629.80	8,629.79
Fire Flow Fee Per Eru (Incldued In Impact Fee Above)	-	-	254.08	254.08/127.04

ENTERPRISE FUNDS

WASTE WATER

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
Wastewater Systems Supervisor	1.00	-	-	1.00	1.00
Wastewater Lead	2.00	3.00	3.00	2.00	2.00
Public Works Inspections Supervisor	-	1.00	1.00	-	-
Public Works Inspector*	1.00	-	-	-	-
Wastewater Systems Operator IV	-	1.00	1.00	1.00	1.00
Wastewater Systems Operator III	-	-	-	1.00	1.00
Wastewater Systems Operator II	4.00	2.00	2.00	3.00	3.00
Wastewater Systems Operator I	-	2.00	2.00	1.00	1.00
TOTAL FTE	**8.00**	**9.00**	**9.00**	**9.00**	**9.00**

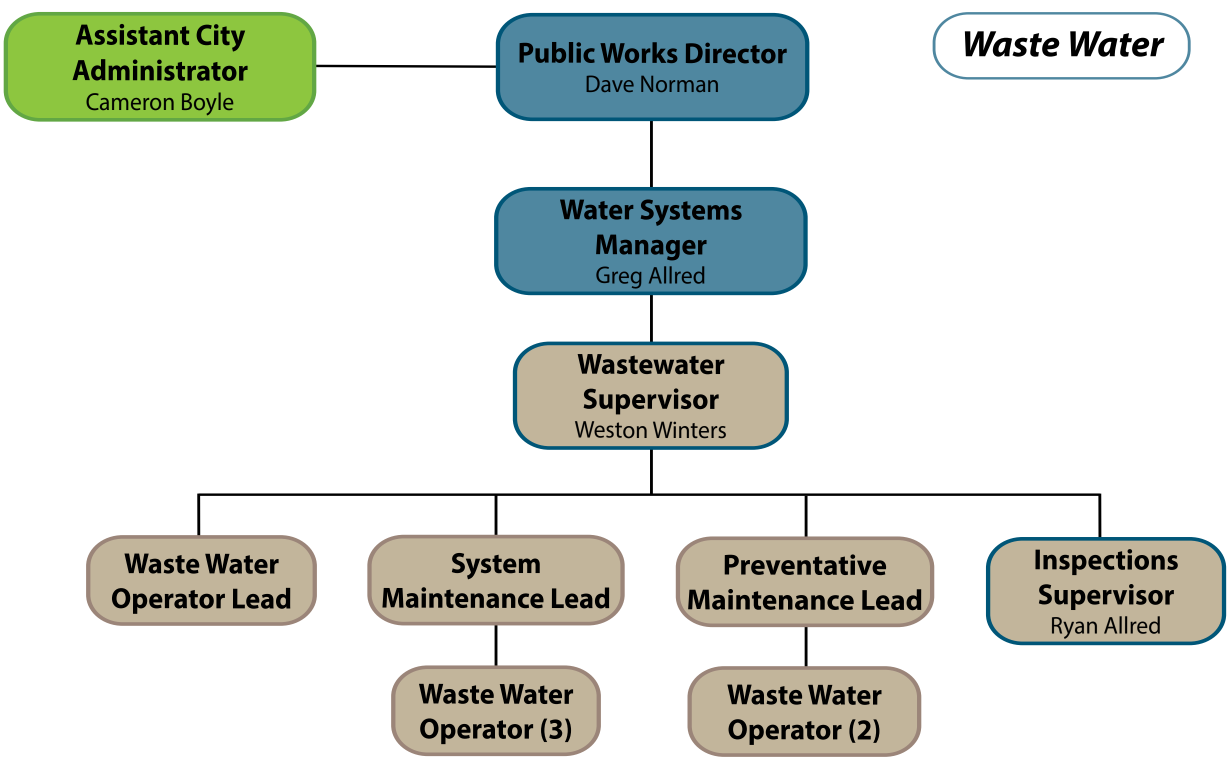
**Position moved from Public Works Administration (Department 62) starting in FY 2022*

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide excellent maintenance of the City's waste water system.
ESTIMATED COMPLETION: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Sewer Mains Cleaned (Yearly)	✓	60%	63%	60%	74%	75%
Sewer Backups per Year	✓	0	0	0	0	0
Service Connections per FTE*	✗	2,409	2,694	2,400	2,735	2,400

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



BUDGET INFORMATION

FUND 52	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
30 Operating Revenues:				
00 Miscellaneous	32,039	30,452	25,000	25,000
10 Interest Income	385,305	285,064	-	-
31 Sewer Charges	11,584,389	15,005,517	18,523,250	20,783,087
37-25 Contributions Capital Funding	2,200,144	3,026,545	-	-
37 Capital Revenues:				
36 Gain/Loss of Fixed Assets	22,650	11,875	-	-
37-35 Reassigned Fund Balance	-	-	802,372	1,387,698
TOTAL FUND REVENUES	**14,224,527**	**18,359,453**	**19,350,622**	**22,195,785**
40 Operating Expenses:				
10 Salaries & Wages	575,242	614,759	651,711	689,029
11 Overtime	29,263	29,854	30,000	30,000
13 Employee Benefits	264,651	344,062	325,572	356,012
14 Uniforms	3,156	3,607	7,400	7,400
21 Books, Subscriptions, & Memberships	586	33,122	15,000	15,000
23 Travel & Training	12,308	8,939	16,200	16,200
24 Office Supplies	2,929	2,576	11,500	11,500
25 Fleet Fund Charges	178,560	184,140	184,139	235,126
25 100 Fuel	23,031	21,658	31,000	31,000
26 Buildings & Grounds O & M	95,685	93,574	113,250	113,250
27 Utilities	39,943	44,900	7,865	7,865
28 Supplies & Maintenance	55,949	51,710	50,000	50,000
29 Risk Management Fund Charges	80,004	80,004	80,000	113,000
30 Electricity - Lehi City Power	75,056	84,404	5,000	5,000
31 Professional & Technical	28,757	18,274	50,000	50,000
32 IT Fund Charges	39,996	45,372	61,870	86,871
33 Timpanogos Sewer District	10,773,672	14,594,422	16,283,500	18,745,067
43 Billing Expense	210,908	254,892	35,000	200,000
44 Bad Debt Expense	17,279	36,320	30,000	30,000
45 Department Supplies	118	534	10,000	10,000
48 System Maintenance	114,205	97,576	98,615	98,615
61 Interest Expense	-	-	3,000	3,000
Debt Service		-	-	219,350
71 Allocation to General Fund	150,000	150,000	150,000	312,500
95 Depreciation	2,769,265	2,876,238	-	-

BUDGET INFORMATION CONT.

FUND 52	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
50 Capital Expenses:				
10-002 Manhole/Main Line Rehab	-	-	400,000	400,000
26-001 Jordan Willows Lift Station Rehab	-	-	575,000	-
26-002 Cold Springs Lift Station Well Eq.	-	-	125,000	-
Thanksgiving Point Lift Station Upgrade	-	-	-	360,000
Reserves	-	-	-	-
58-000 Capital Improvements	-	-	-	-
TOTAL FUND EXPENSES	**15,540,563**	**19,670,937**	**19,350,622**	**22,195,785**
FUND SURPLUS/ (DEFICIT)	**(1,316,036)**	**(1,311,484)**	**-**	**-**

FEES

FUND 52	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Service Charge:				
Base Rate / Connection / Month	20.60	25.75	29.61	34.05
+ / 1,000 Gallons Used	2.12	2.64	3.05	3.51
Timpanogos Special Service District (Regional Sewer Treatment Plant):				
Impact Fee:				
Single Family Housing / House	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.	5,793.00
Multi Unit Residential / Dwelling Unit	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.	5,793.00
Commercial, Industrial, Institutional	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.

IMPACT FEES

FUND 52	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Impact Fee:				
Residential / Dwelling Unit	761.43	867.88	872.44	872.44
Non-Residential:				
3/4" Meter	761.43	867.88	872.44	872.44
1" Meter	2,059.65	2,347.60	2,359.96	2,359.96
1 1/2" Meter	2,568.54	2,927.63	2,943.04	2,943.04
2" Meter	8,184.05	9,328.21	9,377.30	9,377.30
3" Meter	17,995.01	20,510.79	20,618.73	20,618.73
4" Meter	30,852.95	35,166.31	35,351.37	35,351.37
6" Meter	71,988.30	82,052.56	82,484.36	82,484.36
8" Meter	123,412.42	140,665.98	141,406.22	141,406.22

POWER

DEPARTMENT MISSION

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

DEPARTMENT GOAL

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.

- **Assistant City Administrator** – Cameron Boyle
  - **Power Director** – Joel Eves
    - **Resource Manager** – Crystal Robinson
      - Resource Scheduler
    - **Power Administrative Services Manager** – Melanie Hansen
      - Administrative Assistant (PT)
      - Power Office Assistant (PT)
      - Metering System Supervisor
        - Metering System Technician
          - Meter Field Technician
      - Warehouse Manager
        - Warehouse Laborer
    - **Fiber Manager** – Shaye Ruitenbeek
      - Fiber Analyst
      - Fiber OSP Supervisor
        - Fiber Inspector (2)
    - **Assistant Power Director** – Brent Thomas
      - **Planning & Engineering Manager** – Bart Miller
        - Power System Planner
          - Power Draftsman (2)
        - Lead Blue Stakes Technician
          - Blue Stakes Technician (3)
        - Substation Supervisor
          - Journey Subtechnician (2)
            - SCADA Technician
              - Generation Technician
      - **Operations Manager** – Ken Bringhurst
        - Power Groundsman
        - Field Supervisor (3)
          - Journey Lineman (10)
            - Apprentice Line Worker (3)

ENTERPRISE FUNDS

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Full-time:					
Power Director	1.00	1.00	1.00	1.00	1.00
Assistant Power Director	1.00	1.00	1.00	1.00	1.00
Administrative Services Manager	1.00	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	-	-
Administrative Assistant	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	1.00
Locator & Inspector	-	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	1.00
Resource Scheduler	1.00	-	-	1.00	1.00
Power Line Field Supervisor	3.00	3.00	3.00	3.00	3.00
Journey Power Lineman	5.00	6.00	6.00	10.00	10.00
Power Groundsman	-	1.00	1.00	-	-
Apprentice Lineman	8.00	8.00	8.00	3.00	3.00
Street Light Technician	1.00	-	-	1.00	1.00
Power System Planner	2.00	1.00	1.00	1.00	1.00
Power Draftsman	1.00	1.00	1.00	2.00	2.00
Lead Blue Stakes Technician	-	-	-	1.00	1.00
Blue Stakes Technician	2.00	4.00	5.00	3.00	3.00
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	1.00
Program and Account Manager	-	-	-	1.00	1.00
Power Generation Technician	-	1.00	1.00	1.00	1.00
Part-time:					
Power Laborer	-	0.50	0.50	0.50	-
Mapping Specialist	-	0.50	0.50	0.50	-
Power Office Assistant	-	-	-	-	1.00
Warehouse Assistant	-	-	-	-	-
TOTAL FTE	**38.00**	**41.00**	**42.00**	**42.00**	**42.00**

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Maintain functional and reliable power infrastructure. **ESTIMATED COMPLETION**: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2023	ACTUAL FY 2024	TARGET FY 2025	ACTUAL FY 2026	TARGET FY 2027
Street Lights Audited per Year (%)	✓	25%	25%	25%	25%	25%
Non-Operational Street Lights (%)	✓	4%	6%	10%	10%	10%
SAIFI (Average Number of Interruptions/ Customer)	✓	0.28	0.50	0.75	0.59	0.75
SAIDI (Average Outage Duration/Customer; in Minutes)	✗	32.90	42.93	45.00	45.60	45.00
Megawatt Hours Billed to Used (%)	✓	95%	95%	94%	97%	95%
Decrease In Power Usage Per Household From Previous Year (%)	✓	-1%	-2%	1%	3%	1%

BUDGET INFORMATION

FUND 53	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
30 Operating Revenues:				
11 Electric Sales Taxable	47,364,520	48,894,750	50,693,456	53,034,643
12 Electric Sales Tax Exempt	5,305,425	6,193,611	5,164,088	5,422,292
25 Electric Hook Up Fees	334,052	408,865	275,000	300,000
36 Miscellaneous Revenues:				
00 Miscellaneous	399,124	253,823	175,000	200,000
03 Temporary Power Charges	147,218	71,668	75,000	75,000
05 Damage Revenue	91,314	198,791	25,000	100,000
15 Salvage Revenue	51,085	34,037	25,000	25,000
25 Contribution Capital Funding	463,819	905,905	-	-
50 Late Payment Penalties	154,346	167,671	185,000	185,000
60 Pole Attachment	67,959	68,067	60,000	60,000
37 Capital Revenues:				
Bond Proceeds	-	-	-	-
60 Subdivision Reimbursement	4,392,830	6,575,907	3,500,000	4,000,000
10 Interest Income	1,330,792	1,317,473	40,000	40,000
20 Gain/Loss Sales of Fixed Assets	-	-	-	-
Fund Balance Appropriation	-	-	2,800,000	-
TOTAL FUND REVENUES	**60,102,484**	**65,090,568**	**63,017,544**	**63,441,935**
40 Operating Expenses:				
10 Salaries & Wages	3,532,844	3,426,621	4,491,337	4,819,066
11 Overtime	198,350	179,357	276,847	276,847
13 Employee Benefits	1,622,280	2,008,611	2,111,254	2,315,584
14 Uniforms	28,150	28,532	48,215	48,215
21 Books, Subscriptions, & Memberships	26	604	3,000	3,000
23 Travel & Training	51,248	16,163	103,600	103,600
24 Office Supplies	28,313	19,754	21,000	21,000

BUDGET INFORMATION CONT.

FUND 53	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
25 Fleet Fund Charges	466,272	495,924	495,928	825,000
25-100 Fuel	66,955	57,374	72,000	72,000
26 Buildings & Grounds O & M	239,569	238,407	318,000	318,000
27 Utilities	2,752	4,388	35,000	35,000
28 Supplies & Maintenance	1,812	152	6,500	6,500
29 Risk Management Fund Charges	300,000	300,000	325,000	375,000
30 Electricity - Lehi City Power	131,408	167,781	76,000	170,000
31 Professional & Technical	166,793	187,115	376,840	373,600
32 IT Fund Charges	69,996	91,488	141,485	166,485
36 Bond Fees	184,665	12,636	2,500	12,000
38 Contract Services Expense	142,366	139,830	330,000	330,000
39 Internal Generation Maintenance	158,334	240,712	634,000	484,000
40 Safety	45,635	17,128	61,150	49,150
43 Billing Expense	438,600	524,195	340,000	550,000
44 Bad Debt Expense	95,730	74,666	65,000	75,000
45 System Maintenance	1,578,558	1,272,410	820,000	820,000
45-100 Miscellaneous	29,991	29,358	59,800	39,800
46 Resale Power Purchase	36,433,901	36,600,881	43,000,000	44,000,000
47 Supplies	-	-	-	-
47 Line Maintenance	55,488	38,472	65,500	65,500
48 Substation Maintenance	80,333	30,497	53,500	53,500
49 Power Locating	5,047	14,721	20,050	20,050
60 Debt Service	1,143,366	1,417,762	2,791,038	2,791,038
71 Allocation to General Fund	540,996	540,996	700,000	1,025,000
85 Depreciation	4,807,762	5,225,507	-	-
50 Capital Expenses:				
Amorization Cost	243,825	243,825	-	-
Reserves	-	-	-	-
57 Rocky Mnt Power Line Purchases	-	-	150,000	150,000
53 Improvement to System	-	-	880,000	920,000
55 Street Light Project	-	-	350,000	350,000
56 Subdivision Construction	-	-	300,000	350,000
59-100 New Equipment	-	-	13,000	113,000
54 Capital Outlay	-	-	450,000	1,085,000
59-102 Substation Security	-	-	30,000	30,000
59-120 Designated City Projects	-	-	200,000	200,000
TOTAL FUND EXPENSES	**52,891,365**	**53,645,867**	**60,217,544**	**63,441,935**
FUND SURPLUS / (DEFICIT)	**7,211,119**	**11,444,701**	**2,800,000**	**-**

FEES

FUND 53	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Connection Fee:				
Residential Single Phase Up to 200 AMPS*	374.02	374.02	374.02	465.57
Residential Single Phase 201-400 AMPS*	442.02	442.02	442.02	544.00
Commercial Single Phase up to 200 AMPS*	264.02	264.02	264.02	315.57
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	1,058.00
Commercial 3 Phase Up to 400 AMP*	575.62	575.62	575.62	999.00
Commercial 3 Phase 401-800 AMP**	1,764.17	1,764.17	1,764.17	2,239.00
Commercial 3 Phase 801-4000 AMP**	1,582.17	1,582.17	1,582.17	2,428.00
Single Phase Multimeter/Meter	140.00	140.00	140.00	197.00
(AMPS Cost Schedule Same as Single Meter)				
Three Phase Multimeter/Meter	365.00	365.00	365.00	See Power Dept.
(AMPS Cost Schedule Same as Single Meter)				
Net Meter	394.81	394.81	394.81	465.57
Service Charge:				
Residential				
Monthly Customer Charge/Base	5.00	7.50	10.00	10.00
Energy Charge (0-1,000 kWh) ($/kWh)	0.10	0.10	0.09	0.09
Energy Charge (over 1,000 kWh) ($/kWh)	0.11	0.11	0.10	0.10
Commercial				
Monthly Customer Charge/Base (If No Demand)	11.00	12.00	13.00	13.00
+/kWh. 1st 1,000 kWh (If No Demand)	0.11	0.11	0.09	0.09
+/kWh. >1st 1,000 kWh (If No Demand)	0.10	0.11	0.09	0.09
Monthly Customer Charge/Base (If Demand)	19.00	24.00	29.00	29.00
+/kWh. 1st 1,000 kWh (If Demand)	0.08	0.08	0.07	0.07
+/kWh, > 1st 1,000 kWh (If Demand)	0.08	0.08	0.07	0.07
+Demand/kW	9.00	9.00	9.00	9.00
Net Meter				
Monthly Customer Charge/Base	5.00	7.50	10.00	10.00
Energy Charge (0-1,000 kWh) ($kWh)	0.10	0.10	0.09	0.09
Energy Charge (over 1,000 kWh) ($kWh)	0.11	0.11	0.10	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 lW) - Credit per kWh	0.04	0.04	0.04	0.04
PPAC (All Energy) ($0.017/kWh)	0.02	0.02	0.01	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

ENTERPRISE FUNDS

FEES CONT.

FUND 53	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Pole Attachment/Year	18.00	18.00	18.00	18.00
Solar Inspection Fee	-	-	-	120.00
Solar Meter Fee (Connection Fee)	500.00	500.00	500.00	Discontinued
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
Single Phase Temporary Service	-	-	750.00	1,440.00
Three Phase Temporary Service	-	-	-	4,279.00
Standard Circuit Study	-	-	-	5,000.00
Large Project Circuit Study	1,500.00	-	-	Based on Actual Cost

IMPACT FEES

FUND 53			ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Impact Fee:						
Residential Single Phase Service Sizes:						
AMPS	KVA	Peak Demand				
100	24	5	1,187.71	1,187.71	1,187.71	1,596.00
125	30	6	1,484.64	1,484.64	1,484.64	1,915.00
150	36	7	1,732.08	1,732.08	1,732.08	2,234.00
200	48	8	1,979.52	1,979.52	1,979.52	2,554.00
225	54	10	2,474.40	2,474.40	2,474.40	3,192.00
250	60	11	2,721.84	2,721.84	2,721.84	-
300	72	12	2,969.28	2,969.28	2,969.28	-
350	84	13	3,216.72	3,216.72	3,216.72	4,149.00
400	96	14	3,464.16	3,464.16	3,464.16	4,469.00
Commercial Single Phase Service Sizes:						
AMPS	KVA	Peak Demand				
100	24	5	1,187.71	1,187.71	1,187.71	1,596.00
125	30	7	1,732.08	1,732.08	1,732.08	2,234.00
150	36	9	2,226.96	2,226.96	2,226.96	2,873.00
200	48	14	3,464.16	3,464.16	3,464.16	4,469.00
250	60	15	3,712.05	3,712.05	3,712.05	4,788.00
300	72	17	4,206.99	4,206.99	4,206.99	5,426.00

IMPACT FEES CONT.

FUND 53			ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Commercial Single Phase Service Sizes (Cont):						
350	84	18	4,454.46	4,454.46	4,454.46	5,745.00
400	96	19	4,701.36	4,701.36	4,701.36	6,065.00
Commercial/Residential 3-Phase (120/240) Service Sizes:						
AMPS	KVA	Peak Demand				
125	45	16	3,959.04	3,959.04	3,959.04	5,107.00
150	54	24	5,938.56	5,938.56	5,938.56	7,661.00
200	72	31	7,670.64	7,670.64	7,670.64	9,895.00
225	81	35	8,658.30	8,658.30	8,658.30	11,172.00
250	90	39	9,662.49	9,662.49	9,662.49	12,448.00
300	108	47	11,670.86	11,670.86	11,670.86	15,002.00
350	126	55	13,679.23	13,679.23	13,679.23	17,555.00
400	144	63	15,588.72	15,588.72	15,588.72	20,109.00
500	180	80	19,701.95	19,701.95	19,701.95	25,535.00
600	216	94	23,259.36	23,259.36	23,259.36	30,004.00
800	288	126	31,177.44	31,177.44	31,177.44	40,218.00
Commercial/Residential 3-Phase (120/208) Service Sizes:						
AMPS	KVA	Peak Demand				
1000	360	157	38,848.07	38,848.07	38,848.07	50,112.00
1200	432	189	46,766.15	46,766.15	46,766.15	60,326.00
1600	576	252	62,354.87	62,354.87	62,354.87	80,435.00
2000	721	315	77,943.59	77,943.59	77,943.59	100,544.00
2500	901	394	97,491.35	97,491.35	97,491.35	125,760.00
Commercial/Residential 3-Phase (277/480V) Service Sizes:						
AMPS	KVA	Peak Demand				
125	104	35	8,660.40	8,660.40	8,660.40	11,172.00
150	125	52	12,866.88	12,866.88	12,866.88	16,598.00
200	166	73	18,063.12	18,063.12	18,063.12	23,301.00
225	187	84	20,784.96	20,784.96	20,784.96	26,812.00
250	208	93	23,011.92	23,011.92	23,011.92	29,684.00
300	250	112	27,713.28	27,713.28	27,713.28	35,749.00
350	291	131	32,414.64	32,414.64	32,414.64	41,814.00
400	333	145	35,787.79	35,787.79	35,787.79	46,282.00
500	416	187	46,271.28	46,271.28	46,271.28	59,688.00
600	499	219	54,189.35	54,189.35	54,189.35	69,902.00
800	665	290	71,757.59	71,757.59	71,757.59	92,564.00
1000	831	364	90,068.15	90,068.15	90,068.15	116,184.00
1200	998	436	107,883.82	107,883.82	107,883.82	139,166.00
1600	1330	583	144,257.50	144,257.50	144,257.50	186,086.00

IMPACT FEES CONT.

FUND 53			ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
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	232,369.00
2500	2078	910	225,170.37	225,170.37	225,170.37	290,461.00
3000	2494	1092	270,204.44	270,204.44	270,204.44	348,553.00
3500	2910	1272	314,743.63	314,743.63	314,743.63	406,007.00
3750	3118	1363	337,260.67	337,260.67	337,260.67	435,053.00
4000	3326	1454	359,777.70	359,777.70	359,777.70	464,099.00

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 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
30 Operating Revenues:				
20 Garbage Service Charges	4,833,261	5,185,737	5,457,000	6,011,431
22 Dump Pass Receipts	33,400	37,550	-	-
36 Miscellaneous Revenues:				
10 Interest Income	7,903	-	500	500
37 Other Revenues:				
35 Re-Appropriation of Fund Balance	-	-	-	-
TOTAL OPERATING REVENUES	**4,874,564**	**5,223,287**	**5,457,500**	**6,011,931**
40 Operating Expenses:				
11 Garbage Contract Payment	3,934,376	4,220,670	4,293,063	4,421,855
38 Operation Expenses by Ton / Month	1,176,218	1,229,426	1,096,937	1,151,784
39 Glass Recyling	11,340	10,784	12,500	12,500
42 Billing Expense	21,436	18,841	25,000	65,000
43 Bad Debt Expense	6,294	7,745	10,000	10,000
45 City Clean-up Expense	34,380	39,689	10,000	10,000
71 Allocation to General Fund	9,996	9,996	10,000	10,000
Reserves	-	-	-	330,792
TOTAL OPERATING EXPENSES	**5,194,040**	**5,537,151**	**5,457,500**	**6,011,931**
FUND SURPLUS / (DEFICIT)	**(319,476)**	**(313,864)**	**-**	**-**

FEES

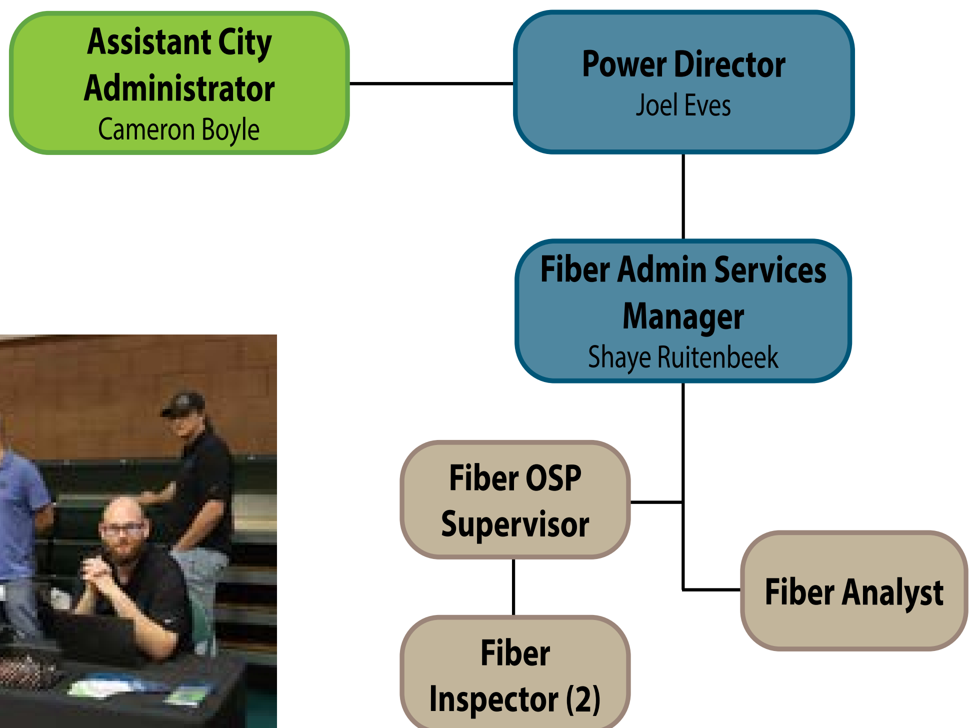
FUND 54	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
First Garbage Tote/Month	14.43	14.94	15.94	16.94
Additional Garbage Tote(s) Each / Month	9.65	9	9	9.5
Recyclables Tote (Bi-weekly Collect) / Month	Free	Free	Free	Free
Green Waste Tote / Month (Year Round)	7.92	8.5	9	0

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 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
Fiber Manager	1.00	1.00	1.00	1.00	1.00
Assistant Fiber Manager	-	1.00	1.00	1.00	1.00
Lead Fiber Inspector	1.00	1.00	1.00	1.00	1.00
Fiber Inspector	-	2.00	2.00	1.00	1.00
Fiber Analyst	-	-	-	1.00	1.00
TOTAL FTE	**2.00**	**5.00**	**5.00**	**5.00**	**5.00**

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Construct and maintain functional and reliable fiber infrastructure.
ESTIMATED COMPLETION: JUNE 2027

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2024	ACTUAL FY 2025	TARGET FY 2026	ACTUAL FY 2026	TARGET FY 2027
Meet One-On-One With Each Internet Service Provider (ISP) Twice A Year	✓	2	2	2	2	2
Target NPS On 6-Month Service Survey	✗	-	-	50	43	50
Public Outreach Initiatives	✓	-	-	4	4	6

BUDGET INFORMATION

FUND 59	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Operating Revenues:				
30-10 Fiber Revenue	386,872	2,020,994	4,151,166	5,578,007
36-10 Interest Earned	2,494,064	1,048,695	-	-
36-20 Bond Proceeds	-	-	-	-
38-10 Fund Balance Appropriation	-	-	27,768,575	27,241,197
TOTAL OPERATING REVENUES	**2,880,936**	**3,069,689**	**31,919,741**	**32,819,204**
Operating Expenses:				
40-10 Salaries & Wages	414,426	420,581	478,169	494,688
40-11 Overtime	341	953	15,513	15,513
40-13 Benefits	159,538	215,228	221,177	245,075
40-14 Uniforms	1,839	1,805	3,650	3,650
40-21 Books, Subscriptions, Memberships	1,226	1,200	9,380	3,000
40-23 Travel and Training	13,594	10,294	19,600	19,600
40-24 Office Supplies	4,592	766	3,080	3,080
40-25 Fleet Fund Charges	22,619	22,620	22,619	22,619
40-26 Buildings and Grounds O&M	-	2,004	2,000	2,000
40-27 Utilities	4,747	8,842	12,856	12,856
40-28 Supplies and Maintenance	13,132	1,588	2,500	2,500
40-29 Risk Management	-	-	-	-
40-31 Professional and Technical	44,103	29,056	144,465	150,845
40-32 IT Fund Charges	9,084	6,816	6,820	6,820
40-33 Computer Maintenance	-	-	1,000	1,000
40-36 Bond Fees / Admin Fees	1,750	5,773	3,000	3,000
40-38 Contract Services Expense	-	500	20,000	254,000
40-40 Safety	-	-	500	500
40-46 System Maintenance	-	182	5,000	100,000

BUDGET INFORMATION

FUND 59	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
40-45 Miscellaneous	10,173	13,872	34,200	16,000
Network Operator Expense	266,757	766,889	1,551,432	2,098,908
40-49 Fiber Locating	2,174	-	10,000	10,000
50-50 Reserves	-	-	-	-
50-59 New Equipment	-	-	44,230	-
40-60 Debt Service	1,858,709	1,896,176	3,088,550	3,088,550
50-51 Fiber System - Engineering	-	-	-	-
50-52 Fiber System - Backbone	-	-	-	-
Fiber System - Drops	-	-	-	45,000
Fiber System - Distribution	-	-	26,220,000	26,220,000
Cost of Issuance	-	227,253	-	-
TOTAL OPERATING EXPENSES	**2,828,804**	**3,632,398**	**31,919,741**	**32,819,204**
FUND SURPLUS / (DEFICIT)	**52,132**	**(562,709)**	**-**	**-**

FEES

FUND 59	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026	ADOPTED FY 2027
Residential Subscription Fees (network & infrastructure fees only - ISP fees to be charged separately by ISP)				
250 Mbps	52.00	52.00	52.00	52.00
1000 Mbps	57.00	57.00	57.00	57.00
2 Gbps	67.00	67.00	67.00	65.00
10 Gbps	107.00	107.00	107.00	107.00
Commercial Subscription Fees	Varies based on service level	Varies based on service level	Varies based on service level	Varies based on service level

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.

FLEET FUND

BUDGET INFORMATION

FUND 64	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
38 Operating Revenues:				
30 Charge to General Fund	2,318,328	2,405,004	2,488,601	2,674,371
31 Charge to Legacy Center Fund	2,004	2,004	2,000	2,000
32 Charge to Water Fund	255,576	266,748	439,593	311,218
33 Charge to Sewer Fund	178,560	184,140	184,139	235,126
34 Charge to Electric Fund	466,272	495,924	495,928	825,000
36 Charge to Drainage Fund	138,996	144,576	144,581	332,652
39 Charge to IT Fund	3,000	3,000	3,000	3,000
40 Charge to Risk Management Fund	5,004	5,000	5,000	5,000
35 Charge to P.I. Fund	24,996	52,512	52,512	75,000
37 Charge to Buildings & Grounds Fund	33,864	33,864	33,867	33,867
43 Charge to Class C Road	47,016	119,484	136,959	136,959
45 Charge to Fiber Fund	-	-	22,619	22,619
Transfer from Capital Projects	-	-	1,190,000	750,000
37 Other Revenues:				
Fund Balance Appropriation	-	-	423,902	-
90 Miscellaneous	3,320	1,108	-	-
20 Capital Lease	-	-	-	3,600,000
40 Gain/Loss on Disposal of Fixed Assets	66,392	129,177	-	-
10 Interest Income	42,807	57,088	20,000	20,000
TOTAL OPERATING REVENUES	**3,586,135**	**3,899,629**	**5,642,701**	**9,026,812**
40 Operating Expenses:				
10 Salaries & Wages	304,242	402,304	427,373	495,455
11 Overtime	24,555	25,033	-	-
13 Employee Benefits	162,815	242,008	231,960	255,110
21 Books, Subscriptions, & Memberships	5,296	8,274	8,190	8,190
23 Travel & Training	9,336	6,901	13,331	13,331
24 Office Supplies	363	1,350	1,260	1,260
25 Operating Expenses	648,065	1,140,960	831,063	997,275
25-100 Fuel	9,274	38,517	10,000	10,000
26 IT Fund Charges	3,156	3,156	3,155	3,155
27 Utilities	3,690	2,802	-	-

BUDGET INFORMATION CONT.

FUND 64	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
28 Supplies & Maintenance	228,663	40,389	75,000	75,000
29 Risk Management Fund Charges	45,000	45,000	45,000	45,000
31 Professional and Technical	435	221	-	50,000
45 Miscellaneous	2,406	4,417	12,911	12,911
Capital	-	-	158,000	-
New Vehicle Purchases	-	-	1,274,602	705,500
54 Equipment Replacement	-	11,000	1,415,000	1,415,000
55 Capital Lease Payments	70,453	135,414	1,135,856	1,135,856
Capital Lease Purchases	-	-	-	3,600,000
70 Reserves	-	-	-	203,770
70 Depreciation	1,577,695	1,862,362	-	-
TOTAL OPERATING EXPENSES	**3,095,444**	**3,970,108**	**5,642,701**	**9,026,812**
FUND SURPLUS/ (DEFICIT)	**490,691**	**(70,479)**	**-**	**-**

INFORMATION TECHNOLOGY FUND

BUDGET INFORMATION

FUND 63	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
38 Operating Revenues:				
30 Charge to General Fund	1,200,000	1,253,700	1,353,712	1,436,354
31 Charge to Legacy Center Fund	67,608	67,608	67,608	67,608
32 Charge to Water Fund	69,996	80,748	97,242	122,242
33 Charge to Sewer Fund	39,996	45,372	61,871	86,871
34 Charge to Electric Fund	69,996	91,488	141,485	166,485
35 Charge to P.I. Fund	39,996	50,748	59,242	84,242
37 Charge to Drainage Fund	39,996	45,372	53,871	78,871
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	6,820
Transfer from Capital Projects Fund	-	-	-	-
90 Miscellaneous Revenue	5,470	3,759	-	-
80 Reserves	-	-	148,820	140,664
10 Interest Income	17,662	10,491	7,500	7,500
TOTAL OPERATING REVENUES	**1,572,432**	**1,670,998**	**2,013,066**	**2,212,552**
40 Operating Expenses:				
10 Salaries & Wages	369,164	437,548	466,523	489,909
13 Employee Benefits	198,494	277,507	274,232	322,632
21 Books, Subscriptions, & Memberships	-	-	2,000	2,000
23 Travel & Training	1,170	3,739	15,000	15,000
24 Office Supplies	-	1,182	1,500	1,500
25 Fleet Fund Charges	3,000	3,000	3,000	3,000
25-100 Fuel	-	330	500	500
27 Utilities	-	-	5,000	5,000
28 Supplies & Maintenance	323,414	315,202	303,483	303,483
29 Risk Management Fund Charges	18,600	18,600	18,603	18,603
31 Professional & Technical	68,705	84,272	75,000	75,000
41 Software Maintenance	36,057	44,667	45,000	45,000
45 Miscellaneous	25,527	44,643	43,049	43,049
46 Software Licensing	493,694	242,936	406,176	497,876
47 O&M - Hardware	129,785	144,823	200,000	200,000
55 Hardware Replacement	-	-	54,000	-
95 Depreciation	51,368	51,369	-	-
56 Software Upgrade	-	126,220	100,000	190,000
TOTAL OPERATING EXPENSES	**1,718,978**	**1,796,038**	**2,013,066**	**2,212,552**
FUND SURPLUS/ (DEFICIT)	**(146,546)**	**(125,040)**	**-**	**-**

RISK MANAGEMENT FUND

BUDGET INFORMATION

FUND 65	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
38 Operating Revenues:				
30 Charge to General Fund	696,000	1,295,996	996,000	1,021,000
31 Charge to Legacy Fund	65,004	65,004	65,000	65,000
32 Charge to Water Fund	106,716	106,716	114,720	139,720
33 Charge to Sewer Fund	80,004	80,004	88,000	113,000
34 Charge to Electric Fund	300,000	300,000	325,000	375,000
35 Charge to P.I. Fund	75,000	75,000	79,500	104,500
37 Charge to Drainage Fund	45,000	45,000	49,500	74,500
38 Charge to IT Fund	18,600	18,600	18,603	18,603
39 Charge to Fleet Fund	45,000	45,000	45,000	45,000
41 Charge to Bldgs & Grounds Fund	30,000	30,000	30,000	30,000
80 Appropriated Fund Balance	-	-	-	86,400
36-90 Miscellaneous Revenue	348,058	126,793	-	-
30-610 Interest Income	-	-	4,099	4,099
TOTAL OPERATING REVENUES	**1,809,382**	**2,188,113**	**1,815,422**	**2,076,822**
40 Operating Expenses:				
10 Salaries & Wages	106,976	108,155	112,155	116,649
13 Employee Benefits	52,525	64,903	57,263	62,249
21 Books, Subscriptions, & Memberships	1,580	1,075	2,950	2,950
23 Travel & Training	3,579	4,504	5,000	5,000
24 Office Supplies	-	13	500	500
25 Fleet Fund Charges	5,004	5,000	5,000	5,000
25-100 Fuel	865	1,399	3,500	3,500
26 Damage Repairs	121,333	562,153	45,000	45,000
27 Utilities	-	-	500	500
28 Safety	474	2,517	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	27,899	33,852	15,500	15,500
33 Litigation Claims Management	307,010	750,067	590,000	300,000
41 Insurance Expense	1,231,695	1,364,279	1,477,875	1,477,875
45 Miscellaneous	18,426	16,232	17,000	17,000
80 Reserves	-	-	8,079	-
TOTAL OPERATING EXPENSES	**1,881,962**	**2,918,745**	**2,365,422**	**2,076,822**
FUND SURPLUS/ (DEFICIT)	**(72,580)**	**(730,632)**	**(550,000)**	**-**

BUILDINGS & GROUNDS FUND

BUDGET INFORMATION

FUND 69	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
30 Operating Revenues:				
30 Charge to General Fund	1,372,116	1,372,116	1,878,122	1,878,122
31 Charge to Legacy Fund	150,000	150,000	150,000	200,000
32 Charge to Water Fund	150,000	150,000	173,250	173,250
33 Charge to Sewer Fund	90,000	90,000	113,250	113,250
34 Charge to Electric Fund	225,000	225,000	318,000	318,000
35 Charge to P.I. Fund	75,000	75,000	86,625	136,625
37 Charge to Drainage Fund	75,000	75,000	86,625	136,625
45 Charge to Fiber Fund	-	2,004	2,000	2,000
Transfer from Capital Projects	-	-	-	515,025
36-10 Interest Income	16,031	10,054	-	83,131
69 Grants	-	-	-	-
70 Reserves	-	-	260,915	-
TOTAL OPERATING REVENUES	**2,153,147**	**2,149,174**	**3,068,787**	**3,556,028**
40 Operating Expenses:				
10 Salaries & Wages	1,053,743	1,140,881	1,459,949	1,547,797
11 Overtime	36,319	32,474	20,000	20,000
13 Employee Benefits	439,469	537,844	576,978	591,978
12 Uniforms	6,392	5,268	6,600	6,600
21 Books, Subscriptions, & Memberships	-	13	500	500
23 Travel & Training	2,782	4,500	4,500	4,500
24 Office Supplies	2,672	2,168	3,000	3,000
25 Fleet Fund Charges	33,864	33,864	33,867	33,867
26 Repairs	95,570	168,582	355,000	355,000
27 Utilities	88	7,038	4,000	4,000
28 Supplies	323,046	218,501	224,000	259,000
29 IT Fund Charges	8,717	7,140	7,140	7,140
30 Risk Management fund Charges	30,000	30,000	30,000	30,000
33 Equipment Maintenance	10,967	74,696	107,900	128,886
40 Building Beautification Expenses	1,577	27,148	21,500	21,500
45 Miscellaneous	7,156	9,261	21,853	21,853
54 Capital Outlay	-	-	192,000	515,025
70 Reserves	64,616	60,830	-	5,382
TOTAL OPERATING EXPENSES	**2,116,978**	**2,360,208**	**3,068,787**	**3,556,028**
FUND SURPLUS/ (DEFICIT)	**36,169**	**(211,034)**	**-**	**-**

INTERNAL SERVICE FUNDS

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/CRAs) 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 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Revenues:				
31-10 Property Tax	-	-	-	-
38-10 Reappropriation of Fund Balance	-	-	2,302,500	1,380,000
36-10 Interest Income	122,562	106,784	7,500	7,500
TOTAL REVENUE	**122,562**	**106,784**	**2,310,000**	**1,387,500**
40 Expenses:				
72 Millpond RDA Engineering	-	-	-	-
60 Millpond RDA Streets	-	-	-	-
78 Millpond RDA Water	-	13,365	400,000	-
79 Road/Pedestrian w/bridge to Meadows	-	-	800,000	1,000,000
80 Millpond RDA Properties	37,890	-	-	-
Millpond Property Cleanup	-	906,361	1,110,000	387,500
TOTAL EXPENSES	**37,890**	**919,726**	**2,310,000**	**1,387,500**
FUND SURPLUS/ (DEFICIT)	**84,672**	**(812,942)**	**-**	**-**

XACTWARE CDA

BUDGET INFORMATION

FUND 62	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Revenues:				
31-10 Property Tax	371,698	395,872	375,000	375,000
TOTAL REVENUE	**371,698**	**395,872**	**375,000**	**375,000**
40 Expenses:				
80 Taxing Entities	360,547	383,996	363,750	363,750
32 Administration	11,151	11,876	11,250	11,250
TOTAL EXPENSES	**371,698**	**395,872**	**375,000**	**375,000**
FUND SURPLUS/ (DEFICIT)	**-**	**-**	**-**	**-**

TEXAS INSTRUMENTS AREA RDA

BUDGET INFORMATION

FUND 61	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Revenues:				
31-10 Property Tax	4,867,517	6,912,605	9,000,000	9,000,000
TOTAL REVENUE	**4,867,517**	**6,912,605**	**9,000,000**	**9,000,000**
40 Expenses:				
91 Texas Instruments	3,407,261	4,838,823	6,300,000	6,300,000
75 Transfer to Lehi City	639,277	912,257	1,193,400	1,193,400
70 Contribution to Alpine School District	645,433	916,611	1,193,400	1,193,400
72 Utah County	112,440	159,618	207,900	207,900
71 TSSD	56,950	80,877	105,300	105,300
TOTAL EXPENSES	**4,861,361**	**6,908,186**	**9,000,000**	**9,000,000**
FUND SURPLUS/ (DEFICIT)	**6,156**	**4,419**	**-**	**-**

ADOBE EDA

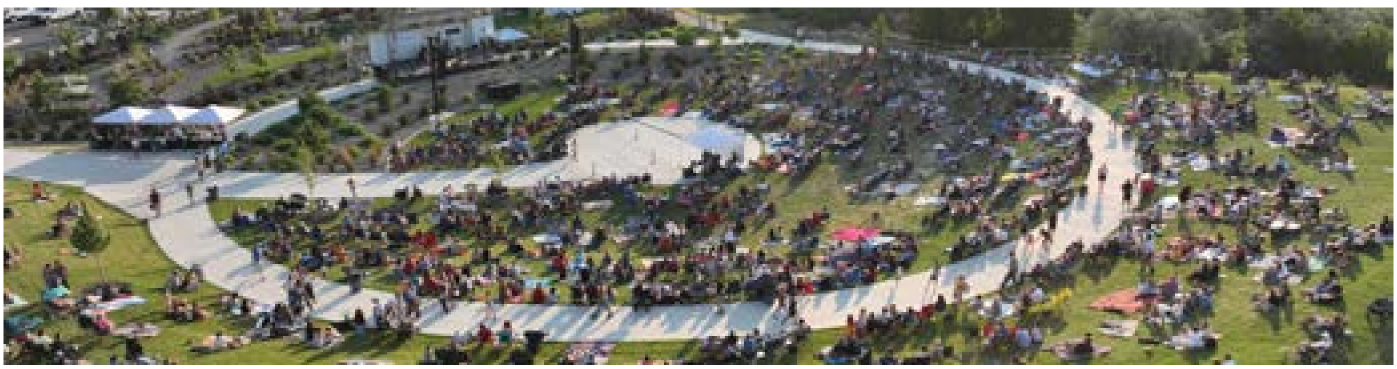
BUDGET INFORMATION

FUND 67	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Revenues:				
31-10 Property Tax	1,275,287	1,262,857	1,300,000	1,300,000
TOTAL REVENUE	**1,275,287**	**1,262,857**	**1,300,000**	**1,300,000**
40 Expenses:				
80 Taking Entities	1,190,225	1,178,625	1,235,000	1,235,000
32 Administration	85,062	84,232	65,000	65,000
82 Redevelopment Expenditures	-	-	-	-
TOTAL EXPENSES	**1,275,287**	**1,262,857**	**1,300,000**	**1,300,000**
FUND SURPLUS/ (DEFICIT)	**-**	**-**	**-**	**-**

OUTLETS AT TRAVERSE MOUNTAIN CDA

BUDGET INFORMATION

FUND 68	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Revenues:				
31-20 Sales Tax	-	-	-	-
31-10 Property Tax	202,850	244,576	375,000	375,000
TOTAL REVENUE	**202,850**	**244,576**	**375,000**	**375,000**
40 Expenses:				
80 Sales Tax Reimbursement	-	-	-	-
80 Property Tax Reimbursement	-	-	375,000	375,000
TOTAL EXPENSES	**-**	**-**	**375,000**	**375,000**
FUND SURPLUS/ (DEFICIT)	**202,850**	**244,576**	**-**	**-**



MEADOW POINTE CRA

BUDGET INFORMATION

FUND 83	ACTUAL FY 2024	ACTUAL FY 2025	ESTIMATED FY 2026	ADOPTED FY 2027
Revenues:				
31-10 Property Tax	27,864	55,868	-	-
31-21 Sales Tax	-	125,044	100,000	100,000
TOTAL REVENUE	**27,864**	**180,912**	**100,000**	**100,000**
40 Expenses:				
80 Sales Tax Reimbursement	-	-	-	-
32 Reserves	-	-	100,000	100,000
82 Property Tax Reimbursement	-	-	-	-
TOTAL EXPENSES	**-**	**-**	**100,000**	**100,000**
FUND SURPLUS/ (DEFICIT)	**27,864**	**180,912**	**-**	**-**

Morning Vista and Skyview developments are upcoming and will be included in future years.

APPENDIX A

COMPREHENSIVE STAFFING DOCUMENT

STAFFING DOCUMENT

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
MAYOR & CITY COUNCIL					
Elected:					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	5.00	5.00	5.00	5.00	5.00
TOTAL FTE	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
OFFICE OF THE CITY ADMINISTRATOR					
Appointed:					
City Administrator	1.00	1.00	1.00	1.00	1.00
Recorder	1.00	1.00	1.00	1.00	1.00
Full-time:					
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Deputy City Administrator	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	-	-
Management Analyst	1.00	1.00	1.00	1.00	1.00
Research Analyst	-	-	-	1.00	1.00
Accountability & Compliance Officer	-	-	-	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 & Public Outreach Manager	1.00	1.00	1.00	1.00	1.00
Communications Coordinator	-	-	-	1.00	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	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	1.00
IT Technician III	-	-	-	1.00	1.00
IT Technician II	1.00	1.00	1.00	0.00	-
IT Technician I	2.00	2.00	3.00	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 III	-	-	-	2.00	2.00
Fleet Mechanic II	2.00	2.00	3.00	1.00	1.00
Emergency Management Coordinator	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Communications Specialist	-	-	-	0.50	0.50
Human Resources Assistant (2)	1.20	1.20	1.20	1.20	1.20
Intern	0.50	0.50	0.50	-	-
Events Specialist (2)	-	-	0.50	1.00	1.00

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
OFFICE OF THE CITY ADMINISTRATOR CONT.					
Part-time Non-benefited:					
Deputy City Recorder	-	-	0.50	0.50	0.50
Venue Coordinator	-	-	-	-	0.50
Fleet Administrative Assistant	-	-	-	0.50	1.00
Fleet Mechanic	-	-	-	-	0.50
TOTAL FTE	**23.70**	**24.70**	**27.70**	**30.70**	**32.20**
COMMUNITY DEVELOPMENT					
Full-time:					
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	3.00
Planner II	3.00	-	-	1.00	-
Planner I	-	1.00	1.00	0.00	-
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	1.00
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Residential Plans Examiner	1.00	-	-	1.00	1.00
Plans Examiner	1.00	2.00	2.00	1.00	1.00
Building Inspector I	2.00	3.00	3.00	2.00	2.00
Building Inspector II	2.00	1.00	1.00	1.00	1.00
Building Inspector III	1.00	3.00	3.00	4.00	4.00
Permit Technician I	1.00	1.00	1.00	2.00	2.00
Permit Technician II	2.00	2.00	2.00	1.00	1.00
Part-time Non-benefited:					
Planning Intern	0.50	0.50	0.50	0.50	0.50
Office Staff	1.00	0.50	0.50	0.50	0.50
TOTAL FTE	**21.50**	**23.00**	**23.00**	**23.00**	**23.00**
ENGINEERING					
Full-time:					
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	2.00
Engineer III	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
Part-time Non-benefited:					
Engineering Technician	-	0.25	0.25	0.25	0.25
TOTAL FTE	**6.00**	**6.25**	**6.25**	**6.25**	**6.25**

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
ECONOMIC DEVELOPMENT					
Full-Time:					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
FIBER					
Full-time:					
Fiber Manager	1.00	1.00	1.00	1.00	1.00
Assistant Fiber Manager	-	1.00	-	-	-
Fiber Supervisor	1.00	1.00	1.00	1.00	1.00
Fiber Inspector	-	2.00	2.00	1.00	1.00
Fiber Analyst II	-	-	-	1.00	1.00
Fiber Analyst I	-	-	1.00	1.00	1.00
TOTAL FTE	**2.00**	**5.00**	**5.00**	**5.00**	**5.00**
FINANCE					
Appointed:					
City Treasurer	1.00	1.00	1.00	1.00	1.00
Full-time:					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Customer Service Lead	1.00	-	-	-	-
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	4.00	4.00
Utility Billing Technician I	-	1.00	1.00	-	-
TOTAL FTE	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**
INFORMATION CENTER					
Full-time:					
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	4.00	4.00	4.00	4.00	4.00
Part-time Non-benefited:					
Information Center Technician (3)	1.50	1.50	1.50	1.50	1.50
TOTAL FTE	**7.50**	**7.50**	**7.50**	**7.50**	**7.50**
FIRE					
Full-time:					
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	13.00	13.00	13.00	13.00

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
FIRE CONT.					
Full-time:					
Fire Engineer	9.00	11.00	11.00	12.00	12.00
Firefighter/Paramedic	23.00	23.00	23.00	27.00	27.00
Firefighter/EMT-I	14.00	26.00	26.00	21.00	21.00
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
Part-time Non-benefited:					
Firefighter/Paramedic	1.50	0.50	0.50	-	-
Firefighter/EMT-I	7.00	2.50	2.50	-	-
Office Assistant	0.50	0.50	0.50	0.50	0.50
TOTAL FTE	**73.00**	**85.50**	**85.50**	**82.50**	**82.50**
JUSTICE COURT					
Appointed:					
Justice Court Judge	1.00	1.00	1.00	1.00	1.00
Full-time:					
Court Administrator	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00	2.00
Part-time Non-benefited:					
Clerk (2)	1.50	1.50	1.50	1.50	1.00
In-Court Clerk	0.50	0.50	0.50	0.50	0.50
TOTAL FTE	**5.00**	**5.00**	**5.00**	**5.00**	**5.50**
LEGAL SERVICES					
Full-time:					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	2.00	2.00	2.00
Legal Secretary Supervisor	-	1.00	1.00	1.00	1.00
Legal Secretary	2.00	2.00	2.00	2.00	2.00
Part-time Non-benefited:					
Legal Secretary	1.25	0.25	0.25	0.25	0.25
TOTAL FTE	**5.25**	**5.25**	**6.25**	**6.25**	**6.25**
LEISURE SERVICES					
Recreation Division (21, 22)					
Full-time:					
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 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
LEISURE SERVICES CONT.					
Full-time:					
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
Part-time Non-benefited:					
Membership Secretary	0.76	0.79	0.75	0.80	0.79
Communications & Social Media Coordinator	-	-	0.20	0.21	-
Fitness Director	0.40	0.42	0.42	0.44	0.42
Fitness Instructor	1.94	1.98	2.09	2.15	2.10
Kids Fitness Instructor Assistant	0.23	0.21	0.15	0.17	0.17
LC Pool Maintenance	0.87	0.93	0.85	0.70	0.80
LC Assistant Pool Manager	3.04	3.09	3.13	2.83	3.00
LC Lifeguard Head	2.70	2.97	3.38	3.70	3.55
LC Lifeguard	13.02	15.28	14.41	13.84	13.94
LC Lifeguard Instructor	0.50	0.60	0.69	0.64	0.67
USA Head Swim Coach	0.69	0.66	0.69	0.66	0.67
USA Swim Coach	1.56	1.29	1.50	1.30	1.40
Head Swim Coach	0.19	0.13	0.12	0.09	0.11
Swim Coach	0.41	0.25	0.29	0.27	0.28
WSI Coordinator	0.02	-	-	0.02	0.02
WSI (Swim Lesson Instructor)	1.61	2.04	2.89	2.38	2.50
Private Swim Lesson Instructor	0.19	0.27	0.16	0.23	0.24
Building Manager	1.37	1.31	1.31	1.31	1.32
Center Court Manager	0.95	1.12	1.03	0.87	0.96
Center Court Personnel	3.17	2.85	2.80	2.97	2.92
Outdoor Concession Manager	-	-	0.32	0.31	0.30
Outdoor Concession Site Supvr.	-	-	0.22	0.22	0.25
Outdoor Concessions	-	-	0.28	0.40	0.40
Front Desk Head Manager	0.91	0.89	0.85	0.83	0.85
Front Desk Manager	3.40	3.35	3.21	3.44	3.42
Front Desk Staff	4.86	4.77	4.92	4.94	4.91
Preschool Head	0.32	0.34	0.34	0.30	0.32
Preschool Assistant	1.17	1.28	1.32	1.32	1.32
Day Care Manager	0.72	0.92	0.95	1.47	1.25
Day Care Staff	2.42	2.24	2.12	1.61	1.75
Program Coordinator	0.68	0.68	0.75	0.63	0.72

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
LEISURE SERVICES CONT.					
Part-time Non-benefitted:					
Head Cheer	0.07	0.02	0.12	0.09	0.10
Cheer Instructor	0.11	0.16	0.13	0.15	0.15
Head Dance	0.23	0.23	0.18	0.18	0.18
Dance Instructor	0.51	0.51	0.61	0.65	0.63
Other Instructors	0.09	0.05	0.10	0.08	0.09
Registration Staff	2.51	2.75	2.46	2.45	2.47
Rock Wall Attendant	0.48	0.48	0.44	0.51	0.49
Itty Bitty	0.71	0.80	0.74	0.71	0.75
League Supervisor	2.96	2.93	2.75	2.10	2.80
Official	6.91	6.65	6.43	6.51	6.53
Scorekeeper	1.34	1.13	0.93	0.78	0.90
Site Supervisor	0.16	0.16	0.21	0.32	0.29
Gymnastic Head Instructor	1.71	1.46	1.44	1.58	1.55
Gymnastic Instructor	4.58	5.10	5.11	4.66	4.85
Gymnastic Instructor Aid	0.06	-	-	-	-
Private Gymnastic Instructor	0.02	0.01	0.01	-	-
Equipment Personnel Gymnastic	2.50	2.59	2.25	2.20	2.30
OD Pool Maintenance	0.67	0.70	0.86	0.77	0.82
OD Pool Manager	1.53	1.13	1.01	1.43	1.30
OD Pool Cashier	1.78	1.88	2.19	2.33	2.28
OD Lifeguard	5.00	3.65	4.40	6.41	6.15
Ice Rink	-	1.17	1.28	-	-
Skating Instructor	-	0.11	0.20	-	-
TOTAL FTE	**95.03**	**97.33**	**98.95**	**97.96**	**98.98**
Senior Services (68)					
Full-time:					
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
Part-Time Non-benefited:					
Senior Center Aide (3)	1.50	1.50	1.50	1.50	1.50
Shuttle Operator	-	1.00	1.00	1.00	1.00
TOTAL FTE	**3.50**	**4.50**	**4.50**	**4.50**	**4.50**
Library Division (74)					
Full-time:					
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 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
LEISURE SERVICES CONT.					
Full-time:					
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	-	-	-	-
Part-Time Non-benefited:					
Clerk	6.70	6.70	6.70	10.00	10.00
Page	4.30	4.30	4.30	4.20	4.20
TOTAL FTE	**21.00**	**21.00**	**21.00**	**24.20**	**24.20**
Literacy Division (75)					
Full-time:					
Literacy Center Manager	1.00	1.00	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Staff - 25 Hours/Week	2.50	2.50	2.50	2.50	3.00
Staff - 10-15 Hours/Week	4.13	4.13	4.13	4.13	5.63
Receptionist	1.00	1.00	1.00	1.00	1.50
TOTAL FTE	**9.63**	**9.63**	**9.63**	**9.63**	**12.13**
TOTAL LEISURE SERVICES FTE	**129.16**	**132.46**	**134.08**	**136.29**	**139.81**
PARKS AND FACILITIES					
Full-time:					
Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Parks Planning Manager	1.00	1.00	1.00	1.00	1.00
Parks Inspector/Project Manager	1.00	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	5.00	5.00	5.00	5.00
Leisure Parks Supervisor	1.00	1.00	1.00	1.00	1.00
Leisure Parks Worker	6.00	7.00	8.00	12.00	13.00
Irrigation Supervisor	1.00	-	-	1.00	1.00
Irrigation Worker	1.00	-	-	1.00	2.00
Trails, Open Space and Pesticides Supervisor	-	-	-	1.00	1.00
Trails and Open Space Worker	3.00	5.00	7.00	2.00	3.00
Urban Forestry Supervisor	1.00	1.00	1.00	1.00	1.00
Arborist Groundsman Worker	1.00	1.00	1.00	2.00	2.00
Weekend Supervisor	-	-	1.00	1.00	1.00
Facilities Lead / Construction Manager	1.00	1.00	1.00	1.00	1.00
Buildings Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Plumber Supervisor	-	1.00	1.00	1.00	1.00
Custodian Lead	1.00	1.00	1.00	1.00	1.00
Buildings Worker	5.00	7.00	7.00	8.00	8.00
Journey Electrician Supervisor	1.00	1.00	1.00	1.00	1.00

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Full-time:					
HVAC Supervisor	1.00	1.00	1.00	1.00	1.00
HVAC Apprentice	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Seasonal/Temporary:					
Office Assistant (PT)	-	-	-	0.33	0.33
Parks Worker (PT)	19.67	27.00	17.67	26.00	21.33
PARKS AND FACILITIES - CEMETERY					
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
Seasonal/Temporary:					
Cemetery Secretary (PT)	0.33	0.33	0.33	0.33	0.33
Cemetery Worker (PT)	5.00	2.33	2.33	2.33	2.33
TOTAL FTE	**62.00**	**73.66**	**68.33**	**80.99**	**79.32**
POLICE					
Full-time:					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00	4.00	4.00
Police Sergeant	13.00	14.00	14.00	13.00	13.00
Police Corporal	10.00	9.00	9.00	9.00	9.00
Police Officer III	3.00	10.00	10.00	18.00	18.00
Police Officer II	9.00	11.00	11.00	14.00	14.00
Police Officer I	22.00	18.00	18.00	7.00	9.00
Victim Advocate Coordinator	1.00	1.00	1.00	-	-
Animal Control Officer	2.00	-	-	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	2.00	2.00
Records Clerk	3.00	2.00	2.00	1.00	1.00
Records Manager	-	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Records Clerk	-	1.50	1.50	2.50	2.50
Front Desk Secretary/Dispatcher	2.00	1.50	1.50	-	-
Victim Advocate	0.50	0.50	0.50	0.50	0.50
Cares Coalition Coordinator/Assistant	0.00	1.00	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
TOTAL FTE	**87.45**	**93.45**	**93.45**	**92.95**	**94.95**

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
POWER					
Full-time:					
Power Director	1.00	1.00	1.00	1.00	1.00
Assistant Power Director	1.00	1.00	1.00	1.00	1.00
Administrative Services Manager	1.00	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	-	-
Administrative Assistant	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	1.00
Locator & Inspector	-	1.00	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	1.00
Resource Scheduler	1.00	-	-	1.00	1.00
Power Line Field Supervisor	3.00	3.00	3.00	3.00	3.00
Journey Power Lineman	5.00	6.00	6.00	10.00	10.00
Power Groundsman	-	1.00	1.00	-	-
Apprentice Lineman	8.00	8.00	8.00	3.00	3.00
Street Light Technician	1.00	-	-	1.00	1.00
Power System Planner	2.00	1.00	1.00	1.00	1.00
Power Draftsman	1.00	1.00	1.00	2.00	2.00
Lead Blue Stakes Technician	-	-	-	1.00	1.00
Blue Stakes Technician	2.00	4.00	5.00	3.00	3.00
Scada Technician	1.00	1.00	1.00	1.00	1.00
Journey Subtechnician	1.00	1.00	1.00	3.00	3.00
Substation Supervisor	1.00	-	-	1.00	1.00
Program and Account Manager	-	-	-	1.00	1.00
Power Generation Technician	-	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Power Laborer	-	0.50	0.50	0.50	-
Mapping Specialist	-	0.50	0.50	0.50	-
Power Office Assistant	-	-	-	-	1.00
TOTAL FTE	**38.00**	**41.00**	**42.00**	**45.00**	**45.00**

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
PUBLIC WORKS					
Streets (61)					
Full-time:					
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	1.00
Pavement Manager	1.00	1.00	1.00	1.00	1.00
Crew Foreman	1.00	-	-	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	2.00	2.00	2.00	2.00	2.00
Street Operator III	1.00	1.00	1.00	4.00	4.00
Street Operator II	1.00	4.00	4.00	3.00	3.00
Street Operator I	6.00	4.00	5.00	2.00	3.00
Seasonal/Temporary:					
Laborer	0.65	0.65	0.65	0.65	0.65
TOTAL FTE	**16.65**	**16.65**	**17.65**	**18.65**	**19.65**
Culinary Water (51)					
Full-time:					
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	1.00
Water Meter/Compliance Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	4.00	3.00	3.00	1.00	1.00
Water Systems Operator III	1.00	2.00	2.00	1.00	1.00
Water Systems Operator II	-	-	-	-	-
Water Systems Operator I	2.00	3.00	3.00	1.00	4.00
Water Meter Lead	-	1.00	1.00	2.00	2.00
Water Meter Technician	2.00	-	-	-	-
Water Mainenance Lead	-	-	-	1.00	2.00
Public Works Inspection Supervisor	1.00	-	-	1.00	1.00
Public Works Inspector	2.00	3.00	3.00	5.00	5.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Journey Electrician	-	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	**19.00**	**20.00**	**20.00**	**20.00**	**24.00**

APPENDIX

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
Waste Water (52)					
Full-time:					
Wastewater Systems Supervisor	1.00	0.00	-	1.00	1.00
Wastewater Lead	2.00	3.00	3.00	2.00	2.00
Public Works Inspections Supervisor	-	1.00	1.00	-	-
Public Works Inspector	1.00	-	-	-	-
Wastewater Systems Operator IV	-	1.00	1.00	1.00	1.00
Wastewater Systems Operator III	-	-	-	1.00	1.00
Wastewater Systems Operator II	4.00	2.00	2.00	3.00	3.00
Wastewater Systems Operator I	-	2.00	2.00	1.00	1.00
TOTAL FTE	**8.00**	**9.00**	**9.00**	**9.00**	**9.00**
Pressurized Irrigation (55)					
Full-time:					
Water Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	1.00	2.00	2.00	1.00	1.00
Water Systems Operator III	-	-	-	1.00	1.00
Water Systems Operator II	1.00	-	-	-	-
Water Systems Operator I	-	1.00	1.00	1.00	1.00
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	**4.00**	**5.00**	**5.00**	**5.00**	**5.00**
Storm Drain (57)					
Full-time:					
Storm Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Lead	2.00	2.00	2.00	2.00	2.00
Storm Water Systems Operator IV	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Operator III	-	-	-	1.00	1.00
Storm Water Systems Operator II	3.00	1.00	1.00	3.00	3.00
Storm Water Systems Operator I	2.00	4.00	4.00	1.00	1.00
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
TOTAL FTE	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
TOTAL PUBLIC WORKS FTE	**55.65**	**60.65**	**62.65**	**63.65**	**63.65**

POSITION	ACTUAL FY 2023	ACTUAL FY 2024	ACTUAL FY 2025	ACTUAL FY 2026	ADOPTED FY 2027
OVERALL STAFFING TOTAL					
General Government:					
Mayor and Council	6.00	6.00	6.00	6.00	6.00
Office of the City Administrator	23.70	24.70	27.70	30.70	32.20
Community Development	21.50	23.00	23.00	23.00	23.00
Economic Development	1.00	1.00	1.00	1.00	1.00
Engineering	6.00	6.25	6.25	6.25	6.25
Finance	9.00	9.00	9.00	9.00	9.00
Information Center	7.50	7.50	7.50	7.50	7.50
Justice Court	5.00	5.00	5.00	5.00	5.50
Legal Services	5.25	5.25	6.25	6.25	6.25
Parks and Facilities	62.00	73.66	68.33	80.99	79.32
TOTAL FTE	**146.95**	**161.36**	**160.03**	**175.69**	**176.02**
Public Safety:					
Fire	73.00	85.50	85.50	82.50	82.50
Police	87.45	93.45	93.45	92.95	94.95
TOTAL FTE	**160.45**	**178.95**	**178.95**	**175.45**	**177.45**
Leisure Services:					
Senior Services	3.50	4.50	4.50	4.50	4.50
Library	21.00	21.00	21.00	24.20	24.20
Literacy Center	9.63	9.63	9.63	9.63	12.13
Recreation	95.03	97.33	98.95	97.96	98.98
TOTAL FTE	**129.16**	**132.46**	**134.08**	**136.29**	**139.81**
Public Works:					
Streets	16.65	16.65	17.65	18.65	19.65
TOTAL FTE	**16.65**	**16.65**	**17.65**	**18.65**	**19.65**
Enterprise:					
Power	38.00	41.00	42.00	45.00	45.00
Fiber	2.00	5.00	5.00	5.00	5.00
Culinary Water	19.00	20.00	20.00	20.00	24.00
Waste Water	8.00	9.00	9.00	9.00	9.00
Pressurized Irrigation	4.00	5.00	5.00	5.00	5.00
Storm Drain	12.00	12.00	12.00	12.00	12.00
TOTAL FTE	**83.00**	**92.00**	**93.00**	**96.00**	**100.00**
OVERALL TOTAL FTE	**536.21**	**581.42**	**583.71**	**602.08**	**612.93**
TOTAL FULL-TIME	**375.00**	**416.00**	**425.00**	**435.00**	**446.00**
TOTAL PART-TIME	**161.21**	**165.42**	**158.71**	**167.08**	**166.93**

New positions include 1 FT Justice Court position, 1 PT Pressurized Irrigation position, 1 FT Streets position, 2 FT Police positions, 3 FT Parks positions, 2 PT Fleet Positions, 4 FT Water positions, and 1 PT Events position.

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 varies 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 is 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 went 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.