



Fiscal Year 2017 Citizen's Budget

LEHI CITY





Lehi City is a large and complex organization that provides a multitude of services for its residents. Lehi’s Fiscal Year (FY) 2017 budget reflects the entirety of the City’s mission to provide quality public services to its citizens. As such, the budget is a large and comprehensive document detailing the revenue and expenditures for each department.

The purpose of this Citizen’s Budget is to highlight the budget process, revenues, expenditures, capital projects, and major points of FY 2017 budget. It is not intended to provide a detailed summary of all budgetary items. If more detailed information is desired, please visit www.lehi-ut.gov/departments/finance.

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LEHI ELECTED OFFICIALS



Mayor
Bert Wilson



Councilperson
Paige Albrecht



Councilperson
Chris Condie



Councilperson
Paul Hancock

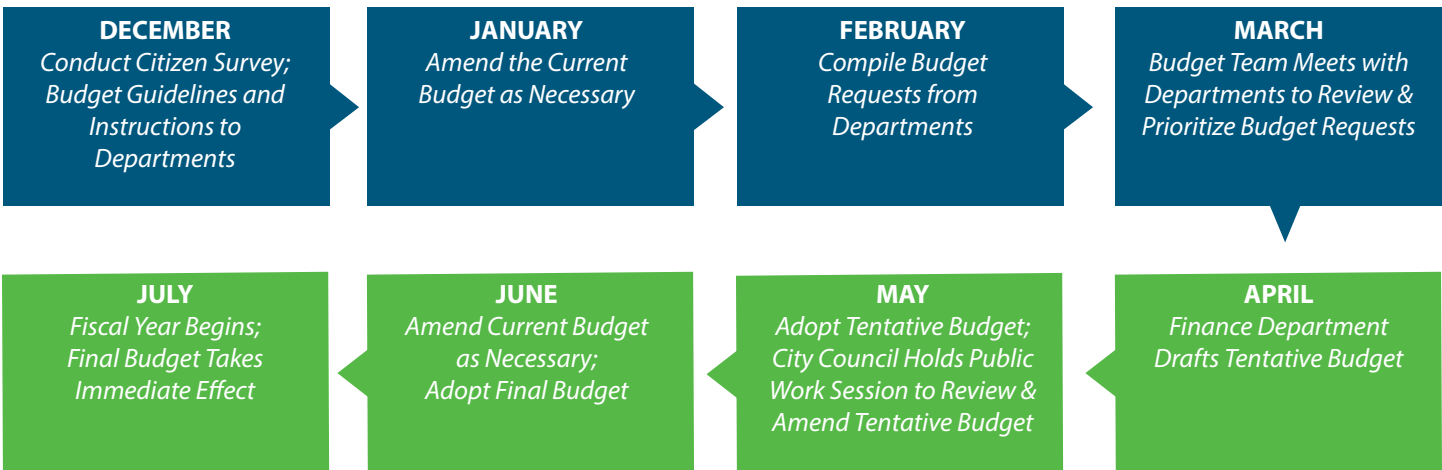


Councilperson
Johnny Revill



Councilperson
Mike Southwick

THE BUDGET PROCESS





BUDGET OVERVIEW

Lehi City's fiscal year budget is divided into multiple funds and operations. Below is a description of a few of the most common funds, which make up the majority of the City's overall budget. It is the purpose of this trimmed down budget report to focus on only the revenue and expenditures of these larger funds.

General Fund

The General Fund accounts for all local finances that are not restricted to specific purposes. The revenues for this fund will come primarily from taxes and fees. The General Fund pays for the majority of city services such as police, fire, parks, and recreation.

Proprietary Funds

Proprietary Funds include both Internal and Enterprise Funds. Internal funds are used to pay for services that are used within the City, such as information technology and fleet maintenance. Enterprise funds are similar to a private business, where fees are collected to cover the costs of operation. These include power, water, storm drainage, and waste collection.

Special Revenue Funds

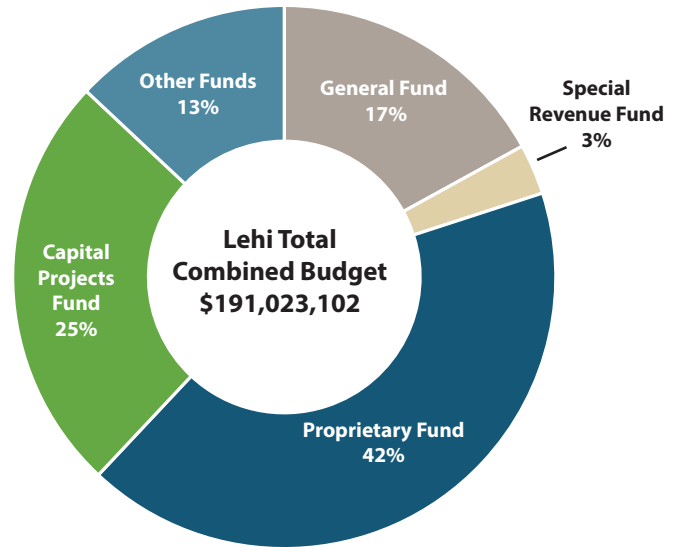
Special Revenue Funds are funds that are designated or restricted for a specific purpose by law. This allows for a more transparent accounting system that ensures the money from these funds are used only for their intended purpose. Unlike proprietary funds, these may not necessarily cover the entire costs of operation.

Capital Projects Funds

Capital Project Funds are used for the construction or acquisition of major capital facilities. These funds are generally used for large expensive projects such as buildings, roads, or storm water systems. Because these projects are often unique and do not happen every year, they are separated into their own fund.

The comprehensive Annual City Budget is a combination of all the individual funds. The graph below breaks down each fund by the percentage of the total budget. The individual funds generally serve a distinct purpose, or will cover the costs of operation for specific departments. The total combined City Budget for Fiscal Year 2017 is **\$191,023,102**

GENERAL FUND	\$32,727,469
PROPRIETARY FUND	\$80,534,617
CAPITAL PROJECTS FUND	\$47,985,710
SPECIAL REVENUE FUND	\$5,519,575
OTHER FUNDS	\$24,255,731
TOTAL COMBINED BUDGET	\$191,023,102



THE GENERAL FUND

The General Fund is the most common account associated with local government. The money in this fund is responsible for all government activities that are not restricted by law. The General Fund collects revenue mainly from taxes and fees. Below is a detailed account of Lehi City's revenue stream for FY 2017.

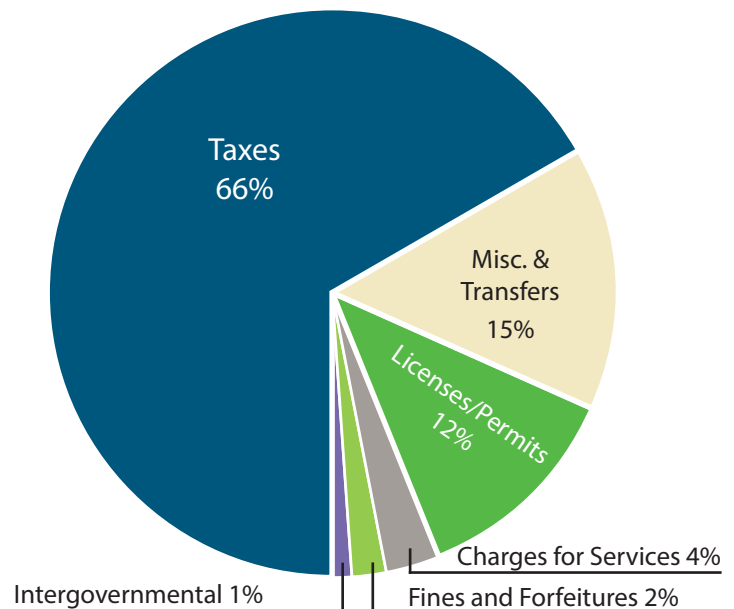
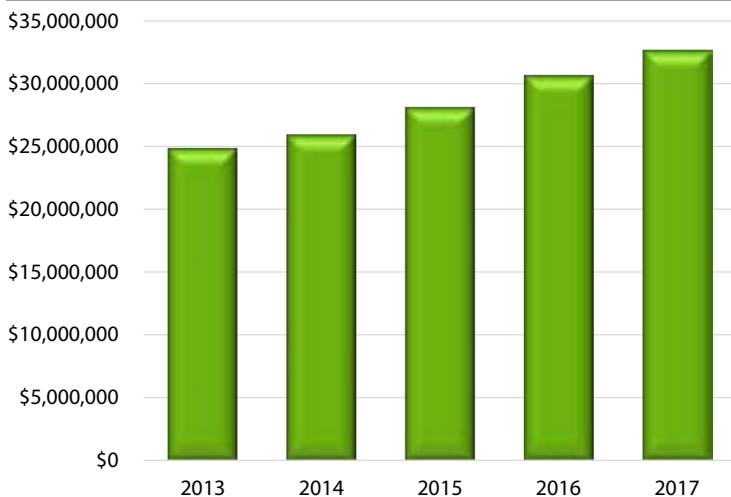
GENERAL FUND REVENUE COLLECTION

1. **TAXES** - includes property tax, sales tax, and franchise taxes.
2. **LICENSES & PERMITS** - includes building licenses & permits fees, plan reviews, and inspection fees.
3. **CHARGES FOR SERVICES** - includes library fees, cemetery fees, and ambulance fees.
4. **INTERGOVERNMENTAL REVENUE** - includes grants and reimbursements.
5. **FINES & FORFEITURES** - includes court fines and enforcement fees.
6. **MISCELLANEOUS REVENUE** - All other sources of revenue. Includes transfers from other funds into the General Fund.

GENERAL FUND REVENUE

TAXES	\$21,613,500
LICENSES & PERMITS	\$4,027,000
CHARGES FOR SERVICES	\$1,124,500
INTERGOVERNMENTAL REVENUE	\$347,600
FINES AND FORFEITURES	\$682,500
MISCELLANEOUS & TRANSFERS	\$4,932,369
GENERAL FUND REVENUE	\$32,727,469

HISTORIC GENERAL FUND REVENUE



General Fund expenditures are how the revenues are spent. When planning for the fiscal year, City officials and staff make every attempt to match expenditures to revenue. In the event of a shortfall, such as an unpredictable economic decline, the City may use reserves to cover the losses. If revenues exceed expenditures, the City Council may decide to place these funds in reserve accounts or use them for a one-time purchase.

General Fund Expenditures	
Public Safety	\$12,166,900
Non-Departmental	\$7,142,017
Leisure Services	\$5,108,573
General Government	\$3,737,191
Community Development	\$2,308,966
Public Works/Streets	\$1,541,497
Court	\$722,325
Total Expenditures	\$32,727,469

PUBLIC SAFETY - Includes the Police Department, Code Enforcement, Fire and Emergency Medical Services (EMS), Emergency Management, and the Animal Control Department.

LEISURE SERVICES - Includes Parks, Recreation, City Events, Library, Legacy Center, Hutchings Museum, and the Senior Center.

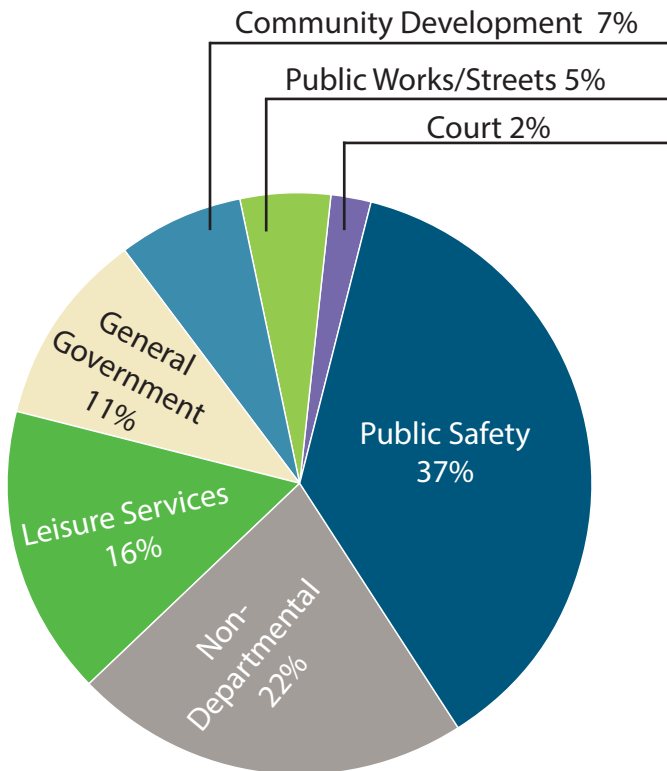
NON-DEPARTMENTAL - Miscellaneous expenses that are not related to a specific department.

GENERAL GOVERNMENT - Includes the Mayor & City Council, City Recorder, Administration, Finance, Legal Services, Human Resources, and Government Buildings.

COMMUNITY DEVELOPMENT - Includes Planning, Economic Development, Engineering, and the Building Department.

PUBLIC WORKS/STREETS - Includes Public Works administration and streets and public improvements.

COURT - The Lehi Justice Court.



GENERAL FUND BUDGET

General Fund Revenues	\$32,727,469
General Fund Expenditures	\$32,727,469

BUDGET HIGHLIGHTS

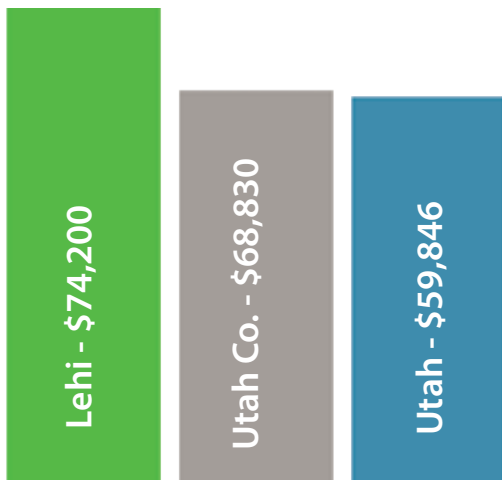
Lehi City is dedicated to funding and providing quality services for our residents. Efficient government operations, public safety, and a high quality of life is important for our community. Lehi is growing at a rapid pace, and as such the City has focused on key points of the budget to accommodate the expansion of both commercial and residential areas. Some of the Fiscal Year 2017 budget highlights include:



DEMOGRAPHICS

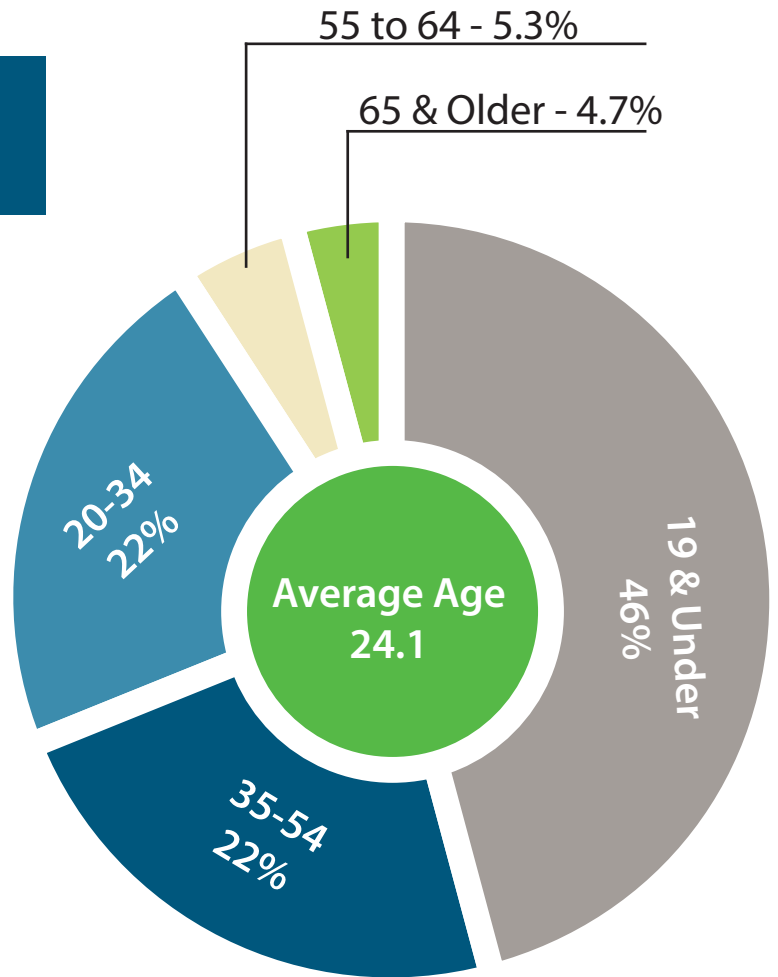
POPULATION

58,486



\$74,200

Lehi Median Household Income



38% Bachelor's Degree or Higher

3.89

Average Family Size

80.9%

Homeownership Rate

3.2%

Provo-Orem MSA
Unemployment Rate

Sources: US Census Bureau; Bureau of Labor Statistics



LEHI CITY

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Lehi, Utah 84043

Phone: (385) 201-1000

Hours: Monday - Thursday 7 a.m. to 6 p.m.