



LEHI CITY

ANNUAL BUDGET

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

LEHI CITY CORPORATION, STATE OF UTAH

LEHI CITY STATE OF UTAH

Approved Annual Budget Fiscal Year 2022 - 2023

Prepared by:

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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

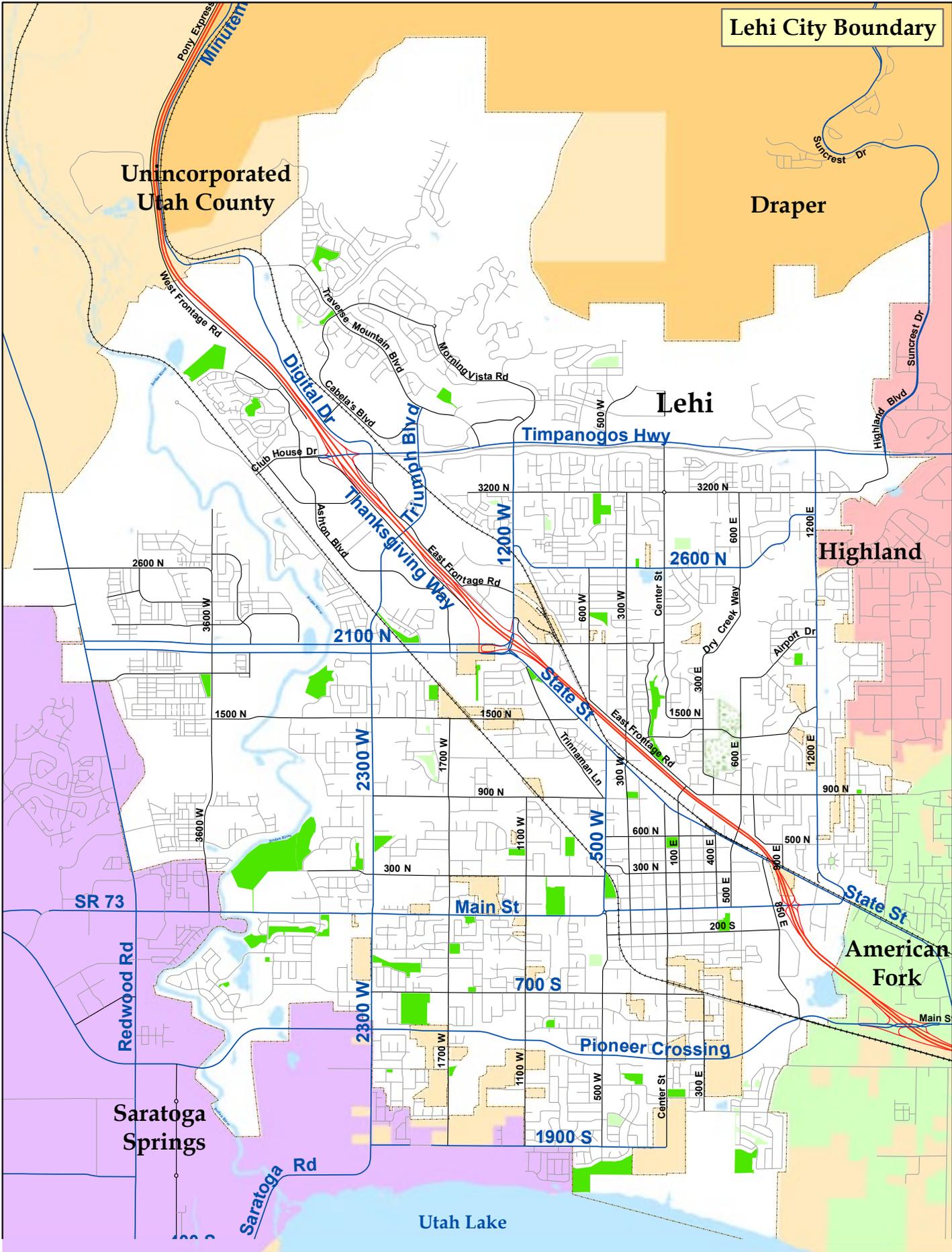
July 01, 2021

Christopher P. Morill

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, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



Lehi City Boundary

Unincorporated Utah County

Draper

Lehi

Highland

American Fork

Saratoga Springs

Utah Lake

ELECTED OFFICIALS & CITY STAFF



Mayor
Mark Johnson



Councilperson
Paige Albrecht



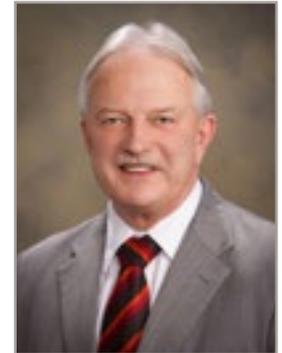
Councilperson
Chris Condie



Councilperson
Paul Hancock



Councilperson
Katie Koivisto



Councilperson
Mike Southwick

APPOINTED OFFICIALS

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

DEPARTMENT DIRECTORS

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

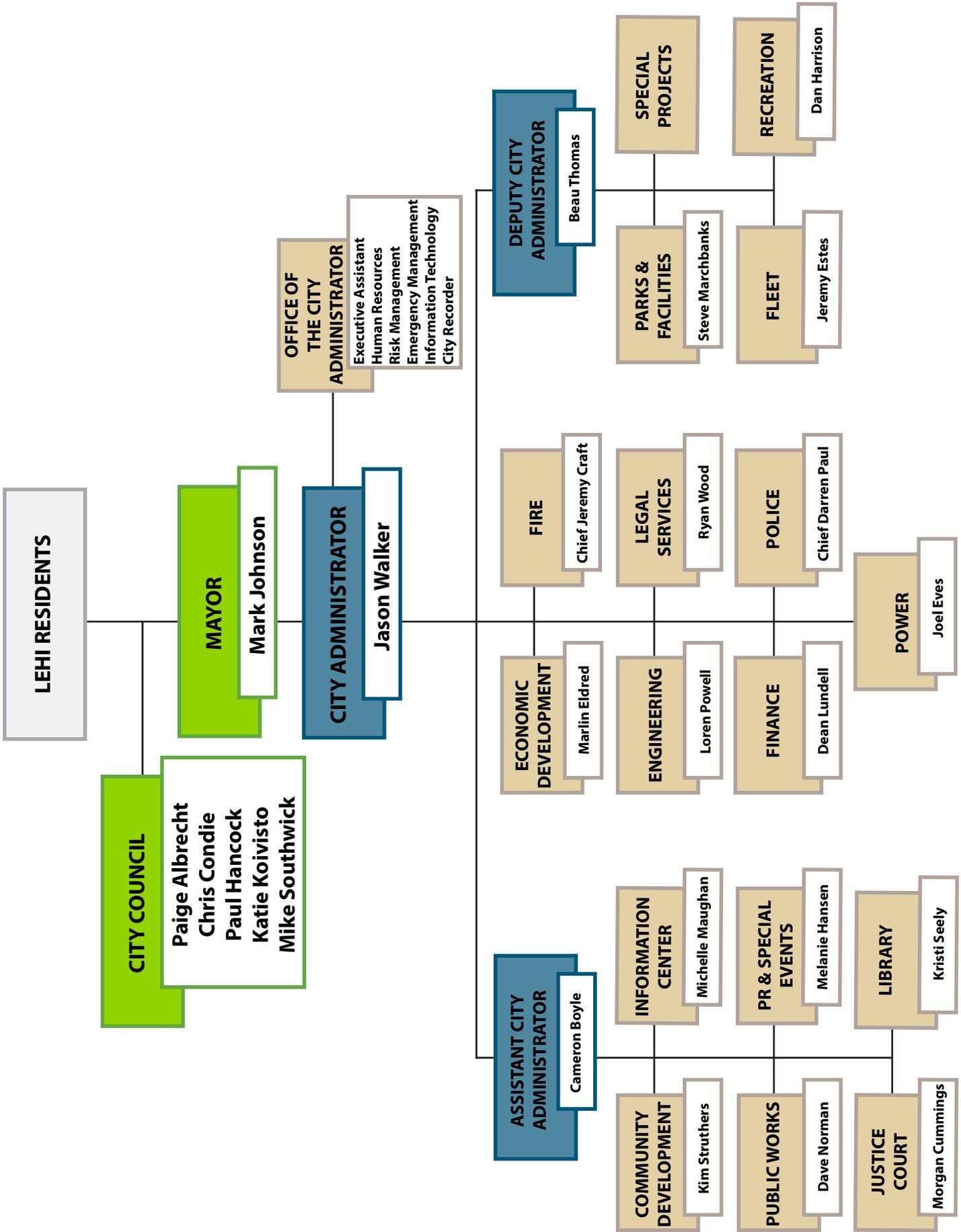


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BUDGET SUMMARY

EXECUTIVE SUMMARY

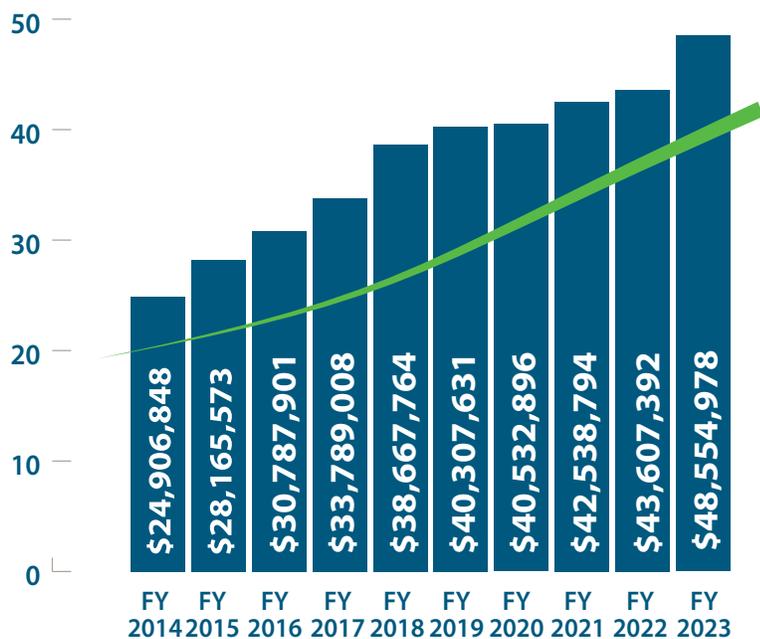
This budget is the culmination of many hours of work which began with the City budget retreat in February. The budget is presented based on priorities identified by the City Council and proposals presented by City staff. The Budget Committee carefully weighed all requests and allocated funding based on need and the City's forecasted revenue growth. Careful consideration was made to maintain growth at a conservative level in order to keep expenditure growth consistent with a growing community.

Lehi continues to be on a path of rapid growth and development. This growth is reflected in both tax revenues and development revenues. Tax revenues have grown at an average of 6.95% over the past five years and total general fund revenues have grown by an average of 4.72% over the same period. In a concerted effort to grow conservatively, general fund expenditures have grown at an average of 3.80% over that time.

Additional financial documents can be found on the [City's website](#). Some highlights of the budget are as follows:

CONSERVATIVE REVENUE ESTIMATES

We estimate a 9% increase in General Fund revenues for FY 2023 from FY 2022. This increase is primarily due to a county recreation grant, increased property tax revenues, sales tax revenues, franchise tax revenues, as well as an increase in court fines and forfeitures. Though most of our revenue streams appear to be trending upward, we err on the side of caution in our forecasts, thus protecting the City should there be any changes in the economic climate. See the graph below for revenue trends.



PARK DEVELOPMENT

An emphasis on parks continues in this year's budget. The budget authorizes two additional parks employees to assist in the areas of urban forestry, trails, and open space, as well as long-range planning. \$10M has been allocated to the construction of parks. The City Council has voted to designate Family Park as the priority park project. This park will have an all-abilities playground, trails, water feature, and open space with \$7M being allocated toward the all-ability playground. Money has also been allocated toward the Frisbee golf course and fencing at Vets Ballpark.

CAPITAL PROJECTS

This year's budget includes several projects beyond those involving in the City's parks. \$2.6M has been allocated to the construction of Hospital Look Road, \$20M toward City Hall Campus, and \$9.4M to the construction of the new Fire Station 84 which will provide service to the west side of Lehi.

EVENTS

Lehi City is known for being a family-friendly community. Our annual events include an Easter Egg Hunt, Beautify Lehi, Summer Splash Party, Teenage Pool Party, Family Week, and Santa Parade. Our best-known event is Round-Up Week, which is the last full week of June. Families come to Round-Up to participate in many activities including live concerts, chuck wagon breakfast, basketball tournament, comedy show, pageant, golf tournament, western bbq, Lehi Idol, three parades, PRCA rodeo, market, family fun day, and even more.

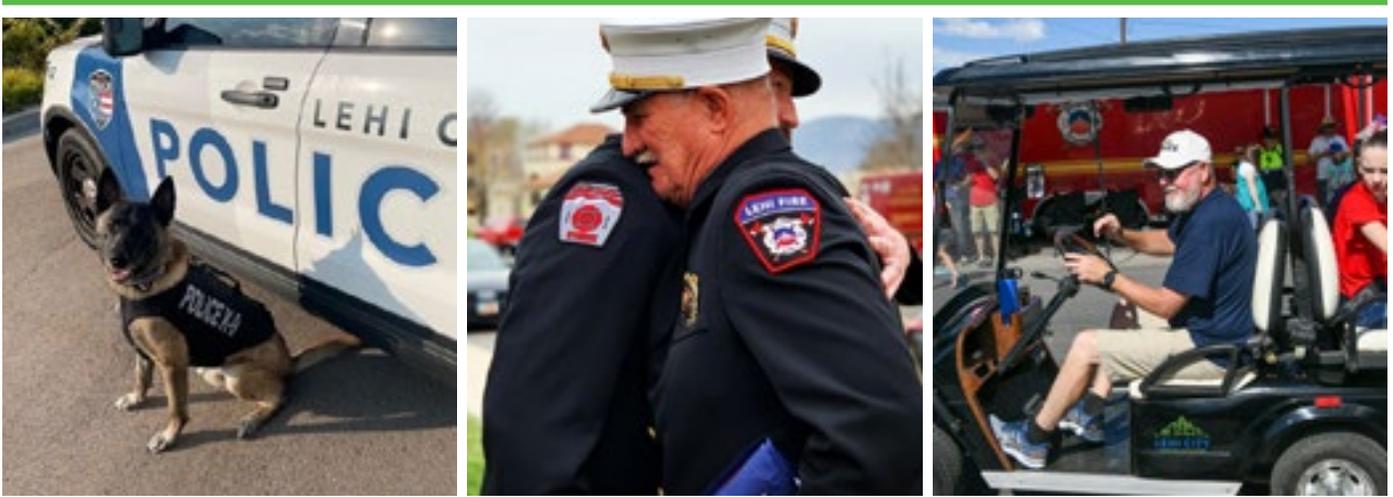


Photo Credit: (Right) Michael Mills

STAFFING LEVELS

Consistent with the needs of a growing city, this budget increases the city staff by 13 full-time positions. Two positions to maintain parks and one custodian to care for the City's increasing facilities were added. A technician for the Information Center, Residential Plans Examiner, Assistant Building Official, Permit Technician, Database Analyst, Apprentice Linework, Warehouse Laborer for the Power Department, and a Journey Electrician have also been added. Two part-time positions are also being changed to full time: Administrative Assistant in Power and Records Clerk in the Police Department.

There are also positions tied to a proposed property tax increase of 3.4% over the estimated certified rate. The impact on a primary residence valued at \$554,650 is estimated to be \$1.25 per month. The positions that would be filled if this tax were approved would be 2 patrol officers in our Police Department and a Communications and Public Outreach Manager.

TAX AND RATE INCREASES

The City is forward thinking in operating and planning city utilities. Keeping these funds financially sound by investing in infrastructure and maintaining high bond ratings is a high priority. In order to focus on long-term needs, the city consistently evaluates rates charged for utilities. In accordance with these studies and as previously adopted, the culinary and pressurized irrigation fees will each increase three percent over the previous year and the storm drain fee will increase from \$5.00 to \$5.25 per household.

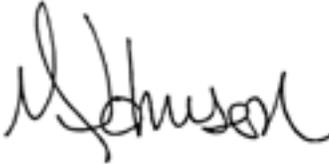
The City's power rates were recently reviewed by a third-party firm. Recent changes in the nationwide market for electrical power have increased the cost to purchase electricity. Adjustments have been made for the City power revenues to keep pace with these increased costs. As recommended by the rate study, a monthly customer base charge has been added to the City's fee schedule.

As previously mentioned, this budget includes a small increase in the certified property tax rate. Lehi City has not adjusted its property tax rate above the certified rate in over two decades. This increase would provide funding to pay for two patrol officers and a communications employee for the City.

CONCLUSION

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

Respectfully,



Mayor Mark Johnson



Photo Credit: Melanie Busath

COMBINED FUND REVENUES

FUND	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023	PERCENT CHANGE
General	\$ 40,532,896	\$ 52,949,868	\$ 44,272,822	\$ 48,554,978	9%
General Fund Transfers Out	(2,909,277)	10,170,842	1,872,396	3,182,217	41%
Capital Projects	23,762,640	10,498,506	20,483,483	53,120,624	61%
Class C Roads	2,200,000	4,470,464	3,890,000	4,427,017	12%
Liquor	60,000	66,158	60,000	60,000	0%
CDBG	160,000	474,842	240,000	319,500	25%
Payment In-Lieu	450,000	32,194	420,000	500,000	16%
Buildings & Grounds	1,754,469	1,567,139	1,902,673	2,233,197	15%
IT	1,128,055	807,696	1,071,429	1,664,863	36%
Fleet	5,939,645	3,239,664	4,017,290	5,910,243	32%
Risk Management	1,065,981	1,039,316	1,171,112	1,301,345	10%
Legacy Center	5,155,137	4,567,397	5,296,296	5,900,117	10%
Outdoor Pool	352,693	308,995	310,650	340,165	9%
Culinary Water	12,022,300	14,626,535	8,361,088	9,204,354	9%
Sewer	9,518,328	14,029,651	11,031,253	11,324,966	3%
Electric	37,912,837	46,087,424	43,157,553	46,253,320	7%
Garbage	3,215,000	3,841,908	3,929,735	4,031,235	3%
Pressurized Irrigation	21,136,641	10,602,893	12,758,840	13,829,816	8%
Drainage	2,872,940	4,062,480	2,345,500	2,462,575	5%
Fire Impact Fees	401,000	388,306	401,000	401,000	0%
Parks Impact Fees	2,695,000	4,079,039	7,949,623	9,565,133	17%
Police Impact Fees	250,500	291,751	250,500	250,500	0%
Road Impact Fees	18,615,000	8,796,661	12,115,000	6,285,000	-93%
Culinary Water Impact Fees	5,228,118	1,424,432	6,742,000	8,292,000	19%
Sewer Impact Fees	1,205,000	1,351,998	5,930,000	5,950,000	0%
Electric Impact Fees	7,023,586	5,309,478	9,832,000	9,992,000	2%
Pressurized Irrigation Impact Fees	5,025,000	1,406,968	4,280,000	5,020,000	15%
Drainage Impact Fees	1,055,000	286,839	1,005,000	455,000	-121%
Millpond RDA	342,500	497,699	1,500,000	2,000,000	25%
IM Flash RDA	13,590,000	9,603,476	13,000,000	13,000,000	0%
Thanksgiving Park EDA	300,000	235,458	300,000	300,000	0%
Adobe EDA	920,000	905,546	675,000	675,000	0%
Outlets at Traverse CDA	1,237,500	304,044	1,195,000	1,195,000	0%
Xactware	332,500	336,158	325,000	325,000	0%
TOTAL REVENUES	\$ 224,550,989	\$ 218,661,825	\$ 232,092,243	\$ 278,326,165	17%

Description of Major Changes:

- **Capital Project:** This change is due to increased funds to cover costs for projects such as the parks building, park construction, Family Park all-abilities playground, Hospital Loop Road, and City Hall Campus.
- **Road Impact Fees:** This decrease is due to large line item change on Main Street 2300 W to Crossroads project reaching completion.
- **Drainage Impact Fees:** This decrease is due to large line item change on West Side Drains.

COMBINED FUND EXPENDITURES

FUND	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023	PERCENT CHANGE
General	\$ 40,532,896	\$ 48,285,523	\$ 44,261,590	\$ 48,554,978	9%
Capital Projects	23,802,640	11,950,965	23,542,483	53,120,624	56%
Class C Roads	2,200,000	3,879,233	3,973,400	4,427,017	10%
Liquor	60,000	66,158	60,000	60,000	0%
CDBG	160,000	476,245	240,000	319,500	25%
Payment In-Lieu	450,000	-	420,000	500,000	16%
Buildings & Grounds	1,754,469	1,476,262	2,037,401	2,233,197	9%
IT	1,128,055	985,064	1,071,429	1,664,863	36%
Fleet	5,939,645	2,564,913	5,017,290	5,910,243	15%
Risk Management	1,065,981	1,016,813	1,293,721	1,301,345	1%
Legacy Center	5,155,137	4,509,391	5,296,296	5,900,117	10%
Outdoor Pool	352,693	488,003	310,650	340,165	9%
Culinary Water	12,022,300	10,022,300	8,361,088	9,204,355	9%
Sewer	9,515,328	11,360,091	11,031,253	11,324,966	3%
Electric	37,912,837	40,399,825	43,157,553	46,253,320	7%
Garbage	3,215,000	3,769,469	3,929,735	4,031,235	3%
Pressurized Irrigation	21,136,641	5,464,756	12,758,840	13,829,816	8%
Drainage	2,872,940	3,212,316	2,345,500	2,462,575	5%
Fire Impact Fees	401,000	741,245	401,000	401,000	0%
Parks Impact Fees	2,695,000	2,227,277	7,949,623	9,565,133	17%
Police Impact Fees	250,500	-	250,500	250,500	0%
Road Impact Fees	18,615,000	8,459,124	12,115,000	6,285,000	-93%
Culinary Water Impact Fees	5,228,118	-	6,792,000	8,292,000	18%
Sewer Impact Fees	1,205,000	-	540,000	5,950,000	91%
Electric Impact Fees	7,023,586	-	8,890,000	9,992,000	11%
Pressurized Irrigation Impact Fees	5,025,000	4,386	4,280,000	5,020,000	15%
Drainage Impact Fees	1,055,000	-	805,000	455,000	-77%
Millpond RDA	342,500	1,145	1,500,000	2,000,000	25%
IM Flash RDA	13,590,000	9,603,476	13,000,000	13,000,000	0%
Thanksgiving Park EDA	300,000	235,458	300,000	300,000	0%
Adobe EDA	920,000	905,546	675,000	675,000	0%
Outlets at Traverse CDA	1,237,500	-	1,195,000	1,195,000	0%
Xactware	332,500	336,158	325,000	325,000	0%
TOTAL EXPENDITURES	\$ 227,497,266	\$ 172,441,142	\$ 228,126,352	\$ 275,143,949	17%
TOTAL CONTRIBUTION TO OR (USE OF) RESERVES	\$ (2,946,277)	\$ 46,220,683	\$ 3,965,891	\$ 3,182,216	



COMBINED FUND SUMMARY

- General Fund - 17.6%
- Electric - 16.8%
- Water Services - 13.4%
- Impact Fees - 16.8%
- Redevelopment Agency - 6.4%
- Internal Services - 4.0%
- Grants and Other Funds - 1.9%
- Legacy Center/Outdoor Pool - 2.3%
- Garbage - 1.5%
- Capital Projects - 19.3%



Photo Credit: Shanna Christensen

GENERAL FUND SUMMARY

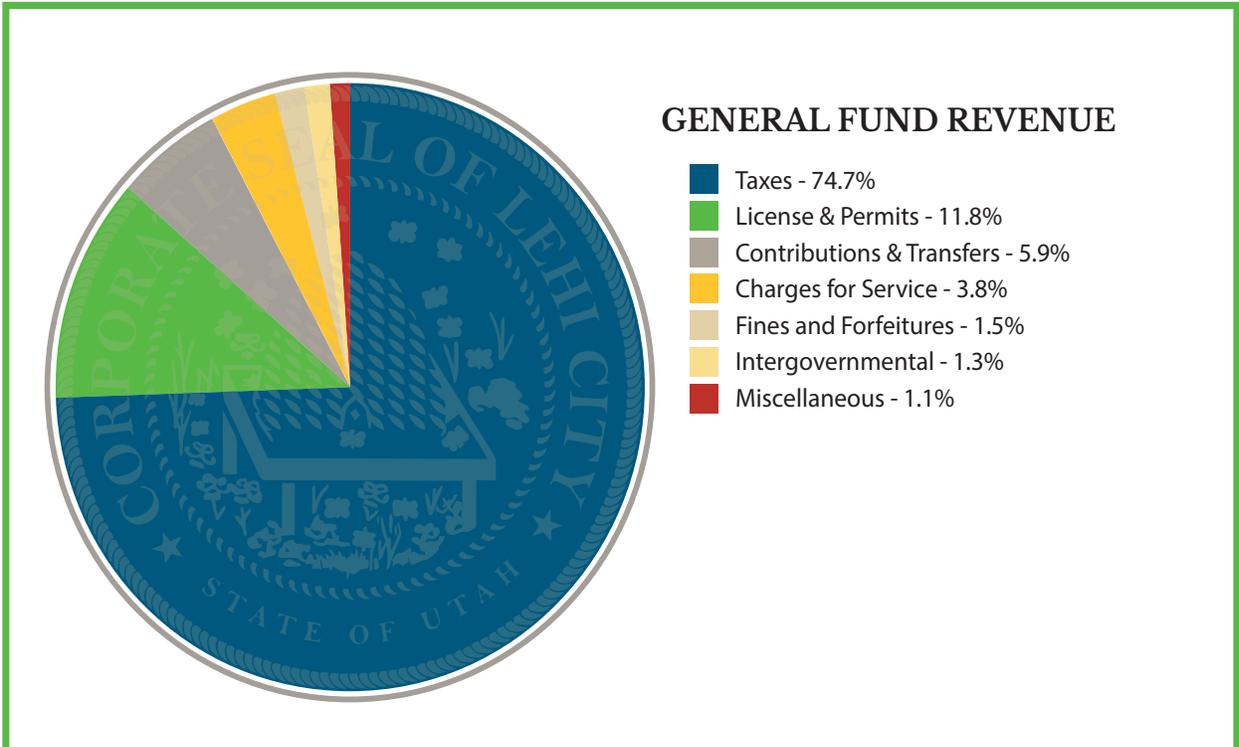
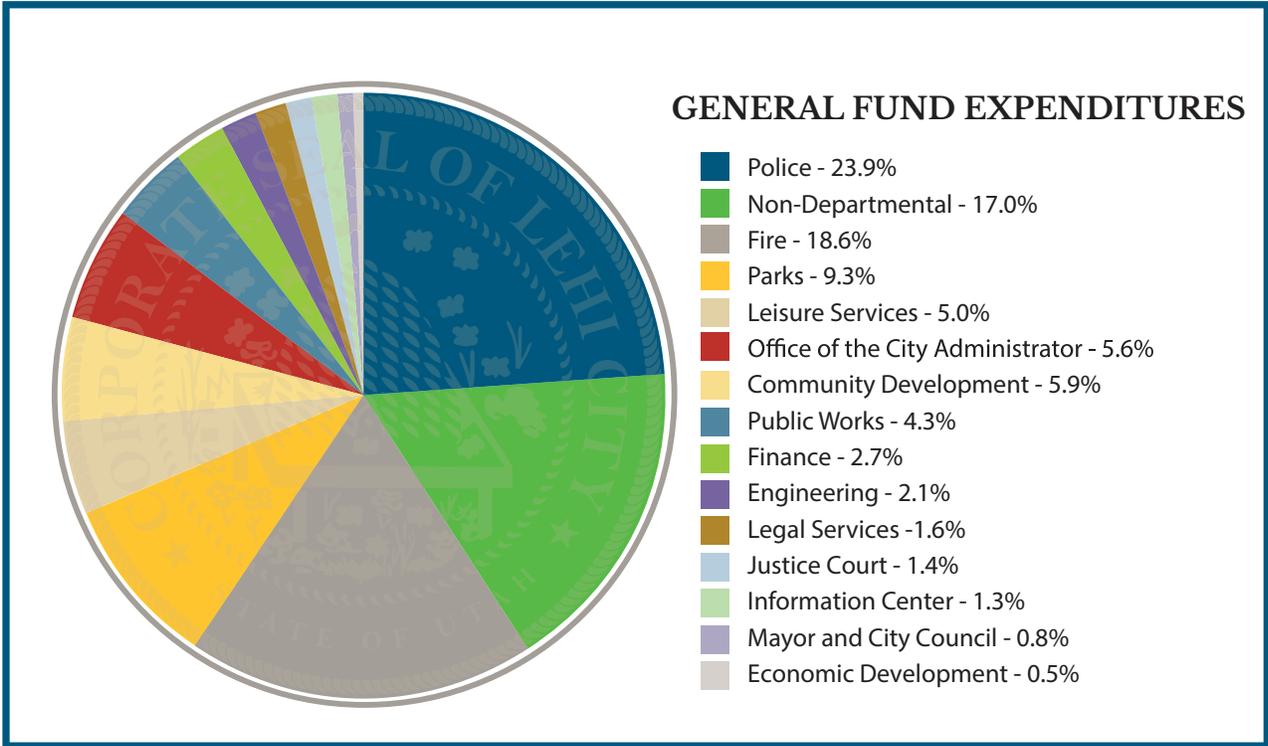
FUND	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023	PERCENT CHANGE
Revenues:					
Taxes	\$ 30,269,379	\$ 29,876,812	\$ 31,556,817	\$ 36,180,457	15%
License & Permits	5,093,436	5,440,000	5,440,000	5,764,000	6%
Intergovernmental	3,688,247	947,672	618,568	618,568	0%
Charges for Service	2,125,722	1,851,100	1,851,100	1,851,100	0%
Fines & Forfeitures	790,881	746,500	737,500	737,500	0%
Miscellaneous	923,466	573,000	533,000	533,000	0%
Contributions & Transfers	2,865,361	11,547,884	2,860,407	2,865,353	0%
TOTAL REVENUES	\$ 45,756,512	\$ 50,982,968	\$ 43,607,392	\$ 48,549,978	11%
Expenditures:					
Justice Court	\$ 568,136	\$ 599,830	\$ 611,815	\$ 671,616	10%
City Recorder	251,457	188,562	277,572	213,105	-23%
Administration	1,155,553	1,274,922	1,292,557	1,446,969	12%
Human Resources	249,788	304,157	330,875	396,155	20%
Treasury	483,045	514,216	517,620	559,602	8%
Finance	572,579	602,856	653,090	740,619	13%
Mayor & City Council	355,207	372,522	365,180	401,274	10%
Legal Services	598,090	673,555	736,605	769,834	5%
Emergency Management	67,370	153,479	160,378	165,747	3%
Information Center	471,761	527,207	521,998	604,336	16%
Code Enforcement	321,513	304,745	313,439	-	100%
Police	7,847,444	8,938,711	9,281,632	11,534,200	24%
Fire	7,044,164	8,100,357	8,392,889	8,955,609	7%
Planning & Zoning	722,791	927,017	999,814	1,065,395	7%
Animal Control	112,680	219,926	310,256	-	100%
Development Services	1,281,543	1,375,859	1,392,628	1,780,516	28%
Economic Development	190,023	222,951	233,676	255,138	9%
Streets & Public Improvements	1,722,197	1,837,088	2,108,153	2,051,685	-3%
Public Works Administration	88,232	99,078	-	-	100%
Engineering	773,024	853,822	932,811	1,027,835	10%
Parks	2,715,459	3,144,524	3,413,369	3,895,005	14%
Community Events	285,502	490,700	490,700	490,700	0%
Senior Services	222,750	374,858	344,977	363,413	5%
Library	1,345,602	1,435,420	1,470,559	1,613,673	10%
Literacy Center	286,170	387,149	397,301	436,708	10%
Cemetery	427,127	536,472	541,527	593,097	10%
Museum	285,231	299,750	299,750	299,750	0%
Non-Departmental	14,258,414	16,216,935	7,216,222	8,217,998	14%
TOTAL EXPENDITURES	\$ 44,702,854	\$ 50,976,668	\$ 43,607,392	\$ 48,549,978	11%
TOTAL SURPLUS (DEFICIT)	\$ 1,035,657	\$ 6,300	\$ -	\$ -	

GENERAL FUND REVENUE DETAIL

GENERAL FUND REVENUE DETAIL	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023
Taxes:				
Current Property Taxes	\$ 10,810,019	\$ 11,558,022	\$ 11,650,000	\$ 12,847,201
911 Tax (pass through)	-	-	-	-
General Sales Tax	13,788,570	17,031,535	14,286,817	17,703,256
Franchise Taxes	4,903,239	4,953,608	4,900,000	4,900,000
Cell Phone Taxes	579,993	577,774	550,000	550,000
Innkeeper Taxes	187,558	206,605	180,000	180,000
TOTAL TAXES	\$ 30,269,379	\$ 34,327,544	\$ 31,556,817	\$ 36,180,457
License & Permits:				
Business Licenses	\$ 97,098	\$ 106,194	\$ 115,000	\$ 115,000
Building Permits	2,649,153	3,983,467	2,905,000	3,229,000
Accessory Dwelling Unit	146,062	17,037	-	-
Plan Review	1,544,076	2,141,534	1,625,000	1,625,000
Micron Plan Review & Inspection	75,750	-	75,000	75,000
Inspection Fees	552,671	886,240	700,000	700,000
State 1% Building Permit Fees	28,627	41,021	20,000	20,000
TOTAL LICENSE & PERMITS	\$ 5,093,436	\$ 7,175,493	\$ 5,440,000	\$ 5,764,000
Intergovernmental Revenues:				
Library Grant	\$ 13,800	\$ 14,500	\$ -	\$ -
Fire Department Grant	104,880	99,652	268,568	268,568
County Recreation Grant	31,306	34,280	32,000	32,000
State Grant	23,305	24,898	75,000	75,000
Grants	3,363,359	4,777,154	70,000	70,000
Senior Citizen Building Rental Income	1,750	-	5,000	5,000
Senior Citizen Income	39,530	16,693	50,000	50,000
Alpine District/Police Reimbursement	68,000	103,000	103,000	103,000
County Fire Allocation	8,002	11,545	15,000	15,000
TOTAL INTERGOVERNMENTAL REVENUES	\$ 3,688,267	\$ 5,081,722	\$ 618,568	\$ 618,568
Charges For Services:				
Library Receipts	\$ 15,037	\$ 12,386	\$ 70,000	\$ 70,000
Library Video Rental Fees	12,107	4,051	25,000	25,000
Special Police Revenue	82,506	62,130	50,000	50,000
Sale of Cemetery Lots	258,700	340,000	130,000	130,000
Headstone Setting Fee	5,230	7,500	4,500	4,500
Cemetery Burial Fees	58,675	87,850	52,000	52,000
Fire Fees	84,116	7,118	201,130	195,600
Passport	1,518,619	1,686,040	1,224,000	1,224,000
Ambulance Fees	90,732	27,210	100,000	100,000
TOTAL CHARGES FOR SERVICES	\$ 2,125,722	\$ 2,234,286	\$ 1,856,630	\$ 1,851,100

GENERAL FUND REVENUE DETAIL CONT.

GENERAL FUND REVENUE DETAIL	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023
Fines & Forfeitures:				
Court Fines & Forfeitures	\$ 786,143	\$ 710,639	\$ 732,500	\$ 732,500
Enforcement Fees	4,738	940	5,000	5,000
TOTAL FINES & FORFEITURES	\$ 790,881	\$ 711,579	\$ 737,500	\$ 737,500
Miscellaneous Revenues:				
Interest Earnings	\$ 323,568	\$ 108,235	\$ 100,000	\$ 100,000
Traffic School	45,547	9,499	33,000	33,000
Park Rental	31,448	105,124	42,000	42,000
Portable Stage Rental	-	1,190	5,500	5,500
Cellular One Tower/Park Fee	107,888	59,592	65,000	65,000
Sale of Fixed Assets	28,869	106,923	10,000	10,000
Sale of City Property	-	-	-	-
Sale of Materials	419	215	500	500
Sale of History Books	37	-	500	500
Frances Comer Trust Donations	-	-	2,750	2,750
Literacy Center Revenue	-	-	3,250	3,250
Miss Lehi Revenue	2,485	11,260	21,000	21,000
Lehi Roundup Revenue	13,825	17,201	64,500	64,500
Miscellaneous Revenue Contractors	132,827	262,205	50,000	50,000
Museum Receipts	250	-	-	-
Alpine School District Rec Fee	18,233	17,063	15,000	15,000
Office Building Rental Fee	42,748	37,136	40,000	40,000
Miscellaneous Revenue	175,322	196,424	80,000	80,000
TOTAL MISCELLANEOUS REVENUES	\$ 923,466	\$ 932,066	\$ 533,000	\$ 533,000
Contributions & Transfers:				
Allocation from Water & Sewer	\$ 540,492	\$ 590,500	\$ 590,500	\$ 590,500
Allocation from Electric	441,000	541,000	541,000	541,000
Transfer from RDAs	1,883,869	1,355,678	1,600,000	1,600,000
Fund Balance Re-appropriation	-	-	778,907	133,853
TOTAL CONTRIBUTIONS & TRANSFERS	\$ 3,547,884	\$ 2,487,178	\$ 3,510,407	\$ 2,865,353
TOTAL GENERAL FUND REVENUES	\$ 42,624,864	\$ 52,949,868	\$ 44,272,822	\$ 48,549,978





BUDGET OVERVIEW



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

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

Lehi has more than doubled in size since 2000, with population estimates over 79,000 residents. Lehi is quickly becoming a premier technology and commercial center along the Wasatch Front. Several landmark companies call Lehi home, including Adobe, Xactware, Microsoft, Vivint, and Xango. Lehi is also home to a wide variety of retail stores and restaurants. Thanksgiving Point, a unique destination offering museums, botanical gardens, shopping, restaurants, and other entertainment options highlights all that Lehi has to offer.

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

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

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

Indeed, Lehi City is pioneering Utah's future!

Photo Credit: Jonh Somerville (Left), Kaeden Peterson (Center), Tony Kodra (Right)

DEMOGRAPHIC SNAPSHOT

79,978
LEHI CITY POPULATION

26
MEDIAN AGE

\$101,429
MEDIAN HOUSEHOLD INCOME

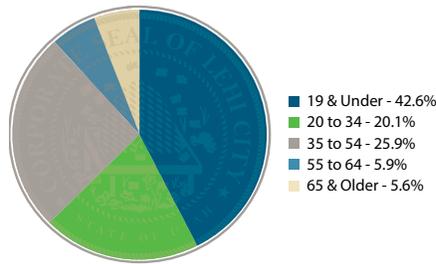
3.76
AVERAGE HOUSEHOLD SIZE

18,371
TOTAL HOUSING UNITS

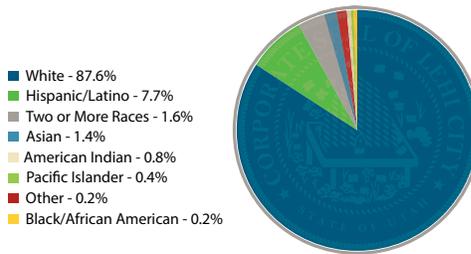
78.9%
HOMEOWNERSHIP RATE

1.6%
COUNTY UNEMPLOYMENT RATE

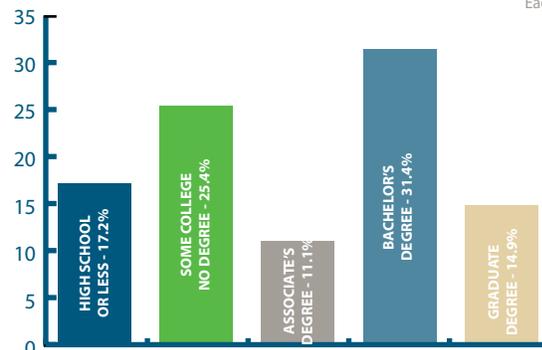
Sources: Census Bureau; Utah Department of Workforce Services



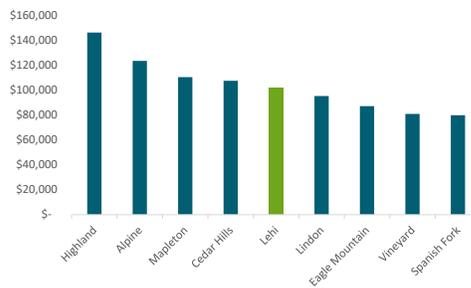
POPULATION BY AGE



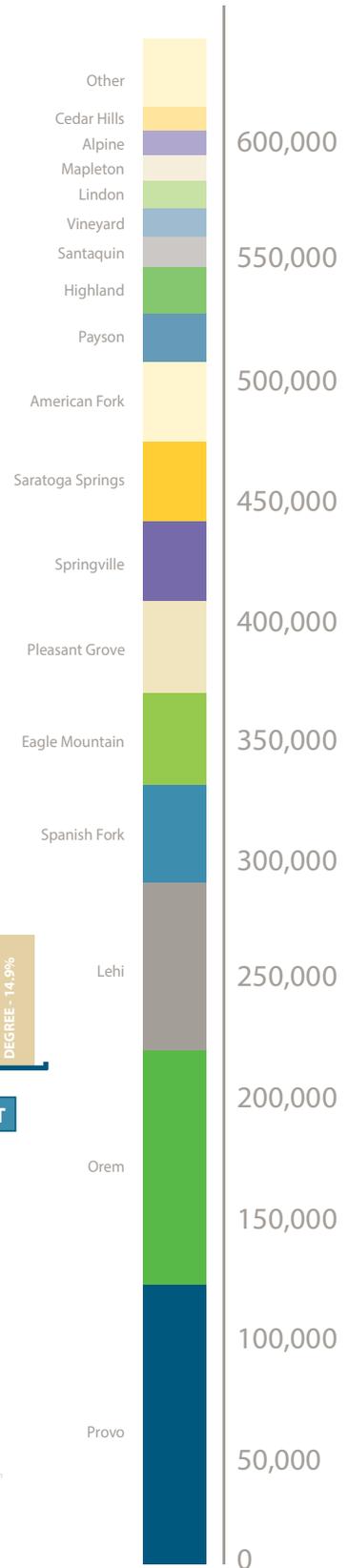
POPULATION BY RACE



POPULATION EDUCATIONAL ATTAINMENT



TOP 10 UTAH COUNTY CITIES BY MEDIAN HOUSEHOLD INCOME



UTAH COUNTY POPULATION BY CITY

ECONOMIC PROFILE



- Employed (Civilian) - 65.9%
- Not in Labor Force - 31.5%
- Unemployed (Civilian) - 2.4%
- Armed Forces - 0.2%



- Private Wage - 82.1%
- Government - 12.8%
- Self-Employed - 4.7%
- Unpaid Family Worker - 0.3%

EMPLOYMENT STATUS

CLASS OF WORKER

TAXPAYER
Amazon
Audi Lehi
Cabela's
Costco
Harmons
Jack B Parson Co
Jaguar Land Rover Lehi
Lehi Power
Lowe's
Smith's Marketplace
COMBINED % OF TOTAL LEHI SALES TAX 15.34%



PRINCIPAL SALES TAX PAYERS

EMPLOYER	RANGE OF EMPLOYEES
Texas Instruments	1,000-1,999
Adobe	1,000-1,999
Young Living	1,000-1,999
Vivint Solar	1,000-1,999
Alpine School District	1,000-1,999
Entrata	1,000-1,999
Nexeo Staffing	1,000-1,999
Ancestry	500-999
Hadco	500-999
Xactware	500-999
Workfront	500-999
Weave	500-999
Podium	500-999



PRINCIPAL EMPLOYERS

CITYWIDE GOALS & OBJECTIVES

In February 2022 the City Council and administration reviewed their long-term goals and objectives for Lehi City based on the book “The One Thing,” by Gary W. Keller and Jay Papasan. The purpose of the program is for the City Council to identify the one goal they would like to achieve in the future. In turn, leaders at each level of the city’s administrative departments will implement short-term goals that assist in achieving that long-term goal.

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

As part of the FY 2023 City Council Budget Retreat, the Mayor and City Council described their hopes for the future of Lehi. They illustrated a city that focuses on open space for families to enjoy, a place to live and work, planning for future growth, building trust with residents, and being a sustainable city. Several goals were established including investing in the development of parks, upgrading and improving infrastructure, and preparing for Fire Station 84.

When creating the City’s long-term goal, the City Council and administration considered the results of the 2022 Resident Satisfaction Survey. The results of the survey are summarized on pages 27-28.



Develop a Cutting Edge, Family-Centric Community

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.



Develop a cutting-edge, family-centric community while honoring Lehi's rich history

OFFICE OF THE CITY ADMINISTRATOR
 Provide training opportunities for all employees and leverage technology to improve community outreach efforts

COMMUNITY DEVELOPMENT
 Take steps to reduce auto dependency and champion environmental stewardship.

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

ENGINEERING
 Construct the Dry Creek PI Lake with shoreline improvements and a pipeline to service the city.

FINANCE
 Evaluate Current Processes to Improve Efficiency and Planning

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

INFORMATION CENTER
 Provide a positive customer service experience for the residents of Lehi by creating a friendly and customer centric culture among staff members.

JUSTICE COURT
 The Justice Court will proactively work with stakeholders to improve safety in the City, while making access to justice as efficient and meaningful as possible.

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.

LEISURE SERVICES
 Implement cutting-edge, family-centric recreation opportunities for residents.

PARKS & FACILITIES
 Maintain high standards at City parks, cemetery, and facilities by utilizing natural resources and volunteerism.

POLICE
 Enhance the Police Department's community involvement.

POWER
 Be a responsible first-class provider of safe, reliable, and affordable power to a cutting edge and family centric community.

PUBLIC WORKS
 Utilize technology based Asset Management tools to collaborate amongst the Public Works Divisions to be proactive in managing City infrastructure.

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 Permitting. Overall, 74 percent of residents feel they receive a good value for their tax dollars and the City does a good job managing those services.

69%

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

64%

The percent of Lehi residents that believe Lehi provides the right city services.

74%

The percent of Lehi residents who think Lehi does a good job managing city services.

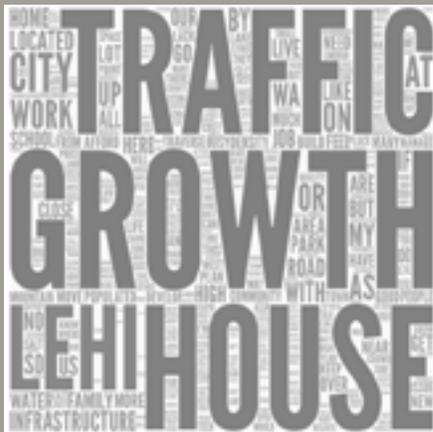
Lehi residents rated city services on a scale of 0 to 100, with 0 meaning they are completely dissatisfied, and 100 meaning completely satisfied. The average rating is listed below.

Police Services	80	Community Events	69
Fire and Emergency Medical Services	85	Aquatic and Fitness Center	70
Animal Control Services.....	70	Water Conservation Efforts.....	62
Garbage Collection.....	82	Culinary (drinking) Water	76
Recycling Program.....	68	Adult Recreation Programs.....	62
Snow Removal Services	70	Youth Recreation Programs.....	73
Surface Maintenance on City Streets.....	65	Senior Citizen Programs.....	68
Sidewalk Maintenance	65	Development and Permitting.....	46
Street Lighting.....	64	Emergency Preparedness.....	66
City Code Enforcement	62	Information Center	76
Parks and Open Spaces.....	67		

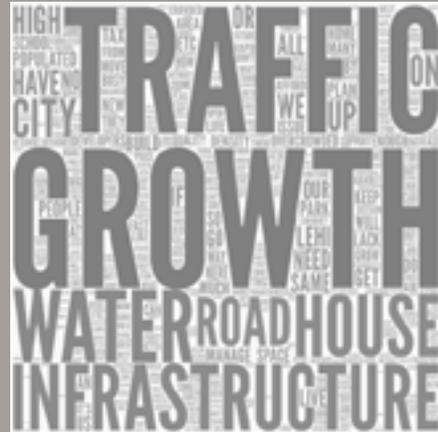
ISSUES FACING LEHI CITY

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



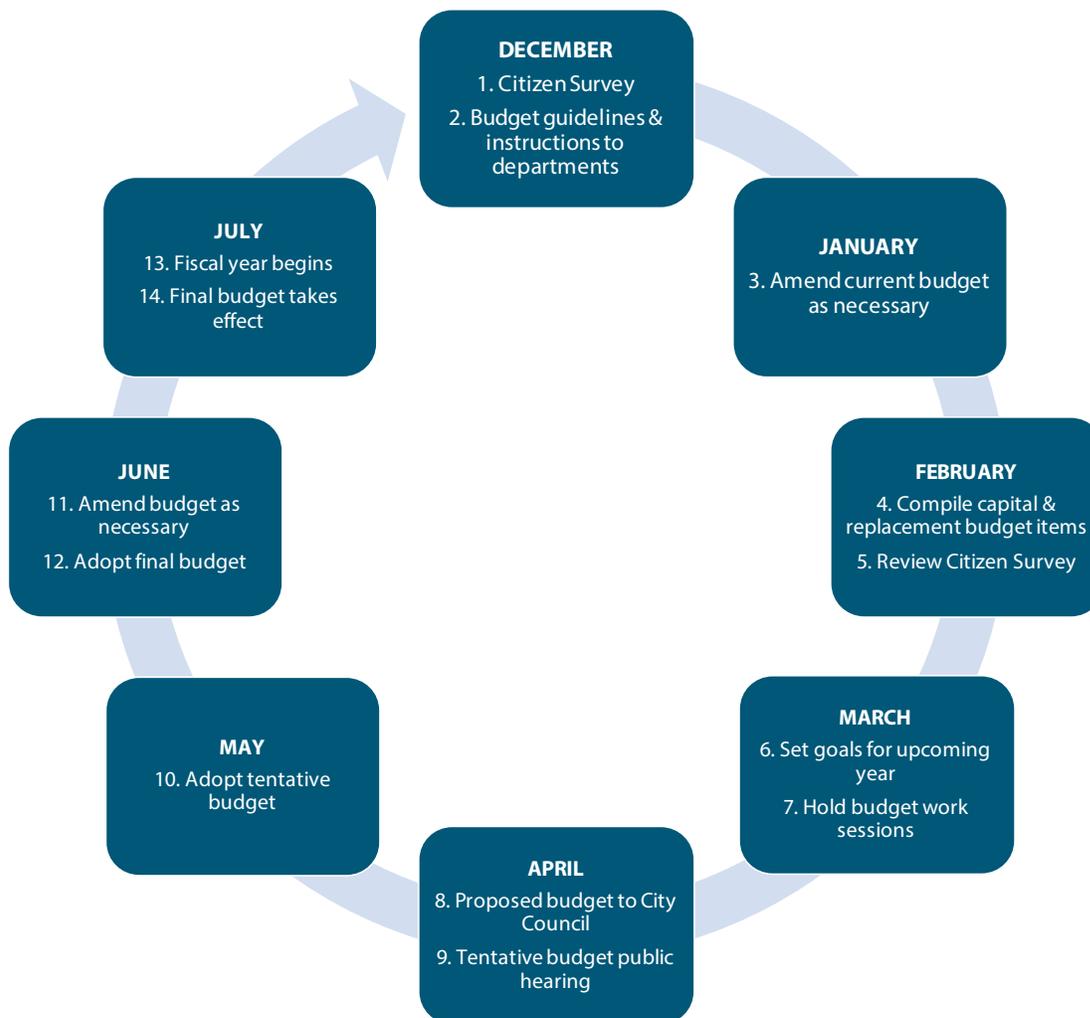
The complete FY 2022 Resident Survey can be found on Lehi City's website at www.lehi-ut.gov/government/administration/pr/.

BUDGET PROCESS

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

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

The Finance Department drafts a tentative budget in April. The tentative budget 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 PRINCIPLES

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

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 any appropriation in the final budget of any fund in excess of the estimated expendable revenue for the budget period of the fund (Section 10-6-117, U.C.A.).
- Revenue projections will be based on recent trends and current economic conditions. Projects will be conservative in order to reduce the chance of revenue shortfalls.
- The city will use one time or temporary funds for capital or other nonrecurring purposes. These funds will not be used to fund on-going expenditures.

Taxation

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

Debt

- Lehi City should strive for inter-generational fairness. Thus, each generation of taxpayers should pay its fair share of the long-range cost of city services.
- Debt will be only issued for capital projects, not on-going operations. Payments for debt service will not extend beyond the useful life of the asset financed.
- Lehi City will adhere strictly to all bond covenants and strive to maintain the best possible credit rating.

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.
- Lehi City's targeted general fund reserve is 20% - 25% of annual general fund revenues.
- Due to the high investment in capital assets and risk exposure, all utility funds will maintain an unrestricted cash reserve of 180 days.

Capital Expenditures

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

Proprietary Funds

- The city's enterprise funds will cover the full cost of the service, including a reasonable allocation of administration costs.
- Key indicators will be measured annually to monitor reserve balances, capital replacement, and debt levels.



Photo Credit: Kaeden Peterson

- 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

Financial Planning

- Lehi City exists only to serve the needs of its residents. Since these needs are continually changing, the City should consistently receive resident feedback based on both long-term and current needs.
- The City will develop multi-year planning and budgeting for personnel: capital projects; equipment and technology replacement; utility rates; and resident tax burden.

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

BUDGET AMENDMENTS AND MANAGEMENT

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

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

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

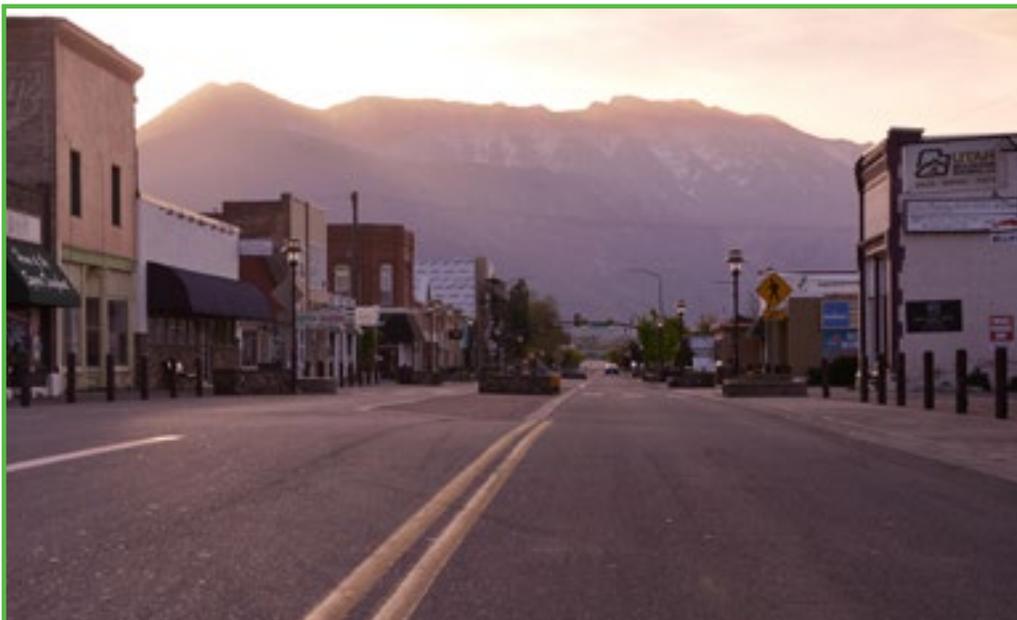


Photo Credit: Katrina Cummins

FINANCIAL STRUCTURE

The backbone of City operations is the various departments within the City. The departments are organized into 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	Legacy Center	Adobe Area	Culinary Water Fund	Culinary Impact Fee	Building & Grounds
Class C Roads	Parks Impact Fee	Outdoor Pool	Texas Instrument	Drainage Fund	Drainage Impact Fee	Fleet
Liquor Allotment	Police Impact Fee		Millpond Area	In Lieu Fee	Garbage Fund	Information Technology
CDBG Fund	Roads Impact Fee		Outlets at Traverse Area	Electric Fund	Electric Impact Fee	Risk Management
			Thanksgiving Park Area	Sewer Fund	Sewer Impact Fee	
				Pressurized Irrigation Fund	P.I. Impact Fee	
				Fiber Fund		

A matrix showing the relationship between the funds outlined above and the operational departments can be found on pages 34 and 35.



GOVERNMENTAL FUNDS

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

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

Capital Project and Impact Fee Funds: These funds provide financial resources for the acquisition or construction of major capital improvement projects for governmental-type activities.

Special Revenue Funds: These funds are used when revenue is legally restricted to expenditures for specified purposes. The Legacy Center Fund and the Outdoor Pool Fund have legally restricted revenue and are categorized as special revenue funds.

Redevelopment Agency Funds: Community redevelopment and economic development project areas are financed by incremental taxes collected for the properties in development. Redevelopment Agency Funds account for the tax revenue that is used to pay debt from improving project infrastructure. Currently there are five RDA Funds in Lehi City.



PROPRIETARY FUNDS

Enterprise Funds: These funds are used for specific operations that provide goods and services primarily financed with user fee revenue. These operations are similar to private business enterprises. Lehi City's eight enterprise funds include: Culinary Water, Pressurized Irrigation (PI), Sewer, Electric, Garbage, Fiber, and Drainage. Water, PI, Sewer, Electric, and Drainage also have associated Impact Fee Funds for the acquisition and construction of new capital improvement projects.

Internal Service Funds: These funds finance commodities or services provided by one program that benefit other programs within the City. Costs are reimbursed by those programs and departments that use the services through these funds. The City's four Internal Service Funds account for Fleet, IT, Buildings and Grounds, and Risk Management activities.



FUND - OPERATIONAL DEPARTMENT RELATIONSHIP MATRIX

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

	DEVELOPMENT SERVICES	POWER	FINANCE	LEGAL SERVICES	JUSTICE COURT	LEISURE SERVICES
GOVERNMENTAL FUNDS						
General Fund	X	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					
IM Flash Micron RDA	X					
Millpond Area RDA	X					
Outlets at Traverse CDA	X					
Thanksgiving Park EDA	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								
IM Flash Micron RDA								
Millpond Area RDA								
Outlets at Traverse CDA								
Thanksgiving Park EDA								
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								

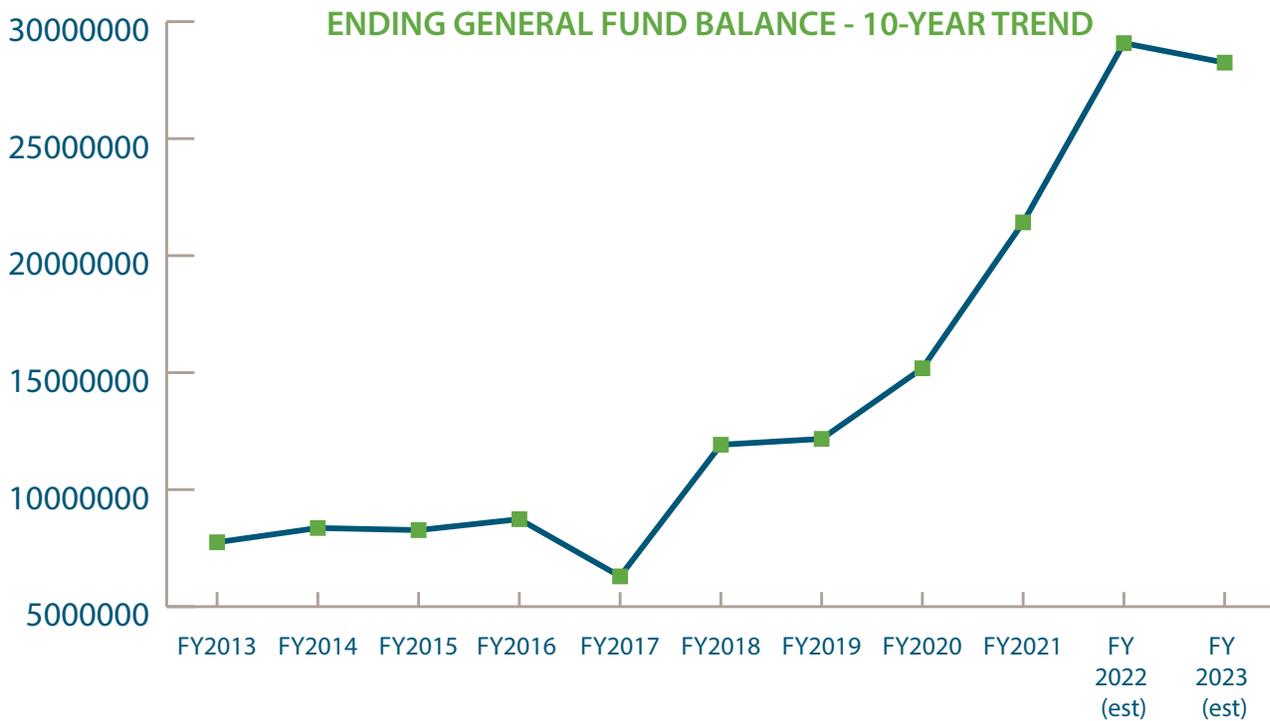
FUND BALANCE & RESERVES

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 percent of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-end excess of expenditures over revenues; 2) Fund balance greater than 5 percent but less than 25 percent may be used for budget purposes; and 3) Any fund balance in excess of 25 percent must be included in the appropriations of the next fiscal year.

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

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

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



GOVERNMENTAL FUND BALANCES

FUND	END FY 2020	END FY 2021	EST FY 2022	APPROVED FY 2023	INCREASE (DECREASE)
General	\$ 15,186,857	\$ 21,420,728	\$ 29,082,713	\$ 28,248,746	(833,967)
Redevelopment Agency	3,087,574	3,888,172	3,752,807	1,760,307	(1,992,500)
Capital Projects	26,070,279	32,182,965	34,839,567	12,737,503	(22,102,064)
Debt Service	3,068	13,368	13,368	13,368	-
TOTAL GOVERNMENTAL FUNDS	\$ 44,347,778	\$ 57,505,233	\$ 67,688,455	\$ 42,759,924	\$ 24,928,531

BASIS OF BUDGETING

Budgetary basis is the basis of accounting used to estimate financing sources and uses in the budget. There are three types of budgetary basis accounting: (1) cash basis, (2) accrual basis, and (3) modified accrual basis. These are explained below:

Cash Basis: Transactions are recognized only when cash is increased or decreased.

Accrual Basis: Revenues are recorded when they are earned (regardless of when cash increases) and expenditures are recorded when goods and services are received (regardless of when cash disbursements are made).

Modified Accrual Basis: Accounting method that is a mixture of cash basis and accrual basis accounting. Revenues are recognized when they become measurable and “available” as net current assets. “Available” means collectible in the current period or soon enough thereafter to be used to pay against liabilities in the current period. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due.

General Government Funds follow the *modified accrual basis of accounting*. Sales taxes are recognized when intermediary collecting agencies have received them. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received cash.

Budgets for the City’s Proprietary Funds are prepared on a *modified accrual basis* although they are reported on an *accrual basis in the City’s Annual Comprehensive Financial Report*. Expenditures are recognized as encumbrances when services are received or a commitment is made (e.g. through a purchase order). Revenues, on the other hand, are recognized when they are obligated to the City (for example, power user fees are recognized as revenue when service is provided).

In both Enterprise Funds and General Governmental Funds, the encumbrances will lapse when goods and services are not received by year-end.

The Annual Comprehensive Financial Report (ACFR) shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions include:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- General staff and administrative charges are recognized as direct expenses of the Power Enterprise Fund on a GAAP basis as opposed to being accounted for and funded by operating transfers into the General Fund from the Power Fund on the Budget basis.
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expense is recorded on a GAAP basis only.

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

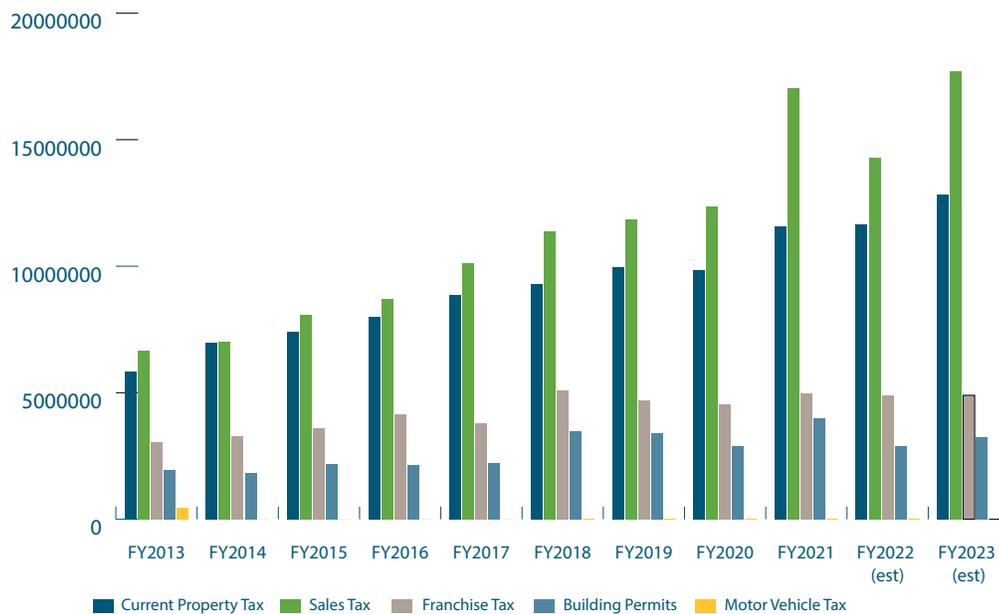
REVENUE & TAXATION

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

POLICIES

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

MAJOR GENERAL FUND REVENUE SOURCES



TREND

The above chart shows the ten-year trend for those revenue sources classified as general taxes and as building permit fees. In total, these five sources are expected to comprise approximately 75 percent of the General Fund revenue. It is important to maintain balance among major revenue sources. The remainder of this section will provide additional information on the major General Fund revenue sources used to fund the City’s general government services. User fee revenue information will be provided in the section corresponding to the department that provides the service funded by the fee. User fees are based on an analysis of how much of the cost of a service should be covered by the fee versus how much of the cost of the service should be subsidized by general taxes and revenue. Factors considered in the analysis include:

- 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 36 percent of the estimated General Fund revenue for FY 2023. State law authorizes cities to receive sales tax revenue based on the process described in the chart shown to the right.

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

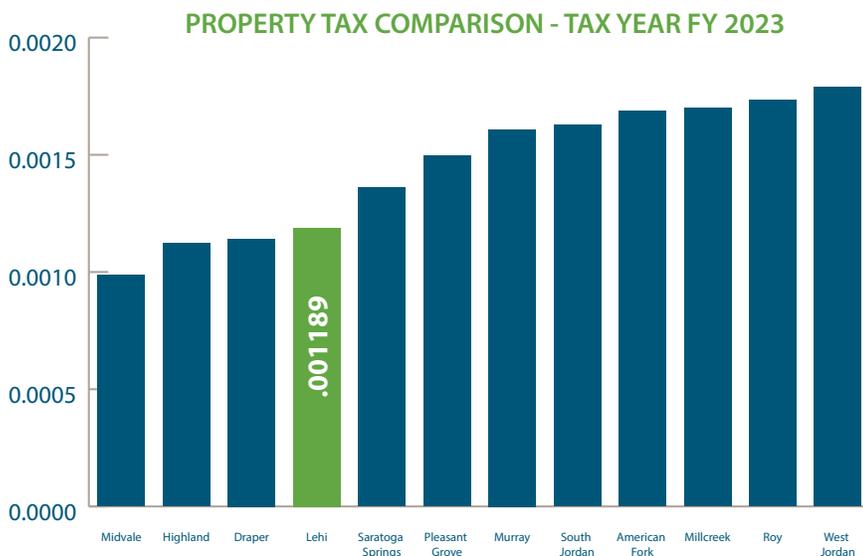
The City has also seen the opening and announcement of national and local restaurants like VIA 313, Slim Chickens, and The Crack Shack. Lehi continues to have some of the best undeveloped commercial frontage along the Wasatch Front, and the City is in continual negotiation with several developers and site selectors.

The economic viability on a statewide level accounts for about half of the City’s sales tax revenue. In that regard, Utah continues to excel, with *U.S. News & World Report* ranking Utah the nation’s best economy and No. 3 Best State overall, WalletHub naming Utah No. 2 for best state economy, and SmartAsset the #1 State for the Middle Class. 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 2023 sales tax revenue to increase by 8 percent from FY 2022 estimates.



PROPERTY TAX

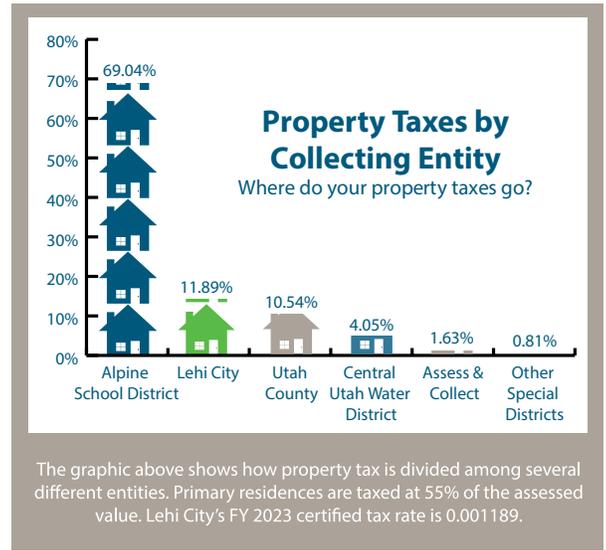
Property tax is another one of Lehi’s largest revenue sources, accounting for approximately 25 percent of General Fund revenue. In Fiscal Year 2014, Lehi’s Finance Department started combining current property taxes, motor vehicle taxes, and delinquent taxes into one property tax line item. This accounts for the increase in the property tax revenue line item from previous budgets. Utah County assesses the taxable value of property in Lehi and collects all property tax. Lehi City’s FY 2023 certified property tax rate is 0.001189.



Primary residences are taxed at 55 percent of the property’s assessed value, while secondary residences are taxed at 100 percent of the property’s value. Lehi receives approximately 15 percent of what residents pay in property taxes. Maintaining an average rate for many years, property tax revenues have stayed relatively stable. This trend will stay consistent in FY 2023, with the previously-discussed reclassification of motor vehicle tax and delinquent tax into the current property tax line item. The projected property tax revenue growth in FY 2023 is largely due to the success the City has experienced in both commercial and residential development.

FRANCHISE TAX

Franchise taxes are the third largest source of revenue for the General Fund, accounting for approximately 10.1 percent of total General Fund revenues. State law authorizes cities to collect up to 6 percent in utilities operating within city boundaries. Since franchise tax revenues are determined by the number of service connections, as well as the sales from those connections, growth in franchise tax revenue is directly related to new construction. Franchise tax revenue is estimated to remain similar in FY 2023 as it did in FY 2022. The total projected revenue of \$4,950,000 represents a consistent recovery of this revenue source after a significant decrease in FY 2010.



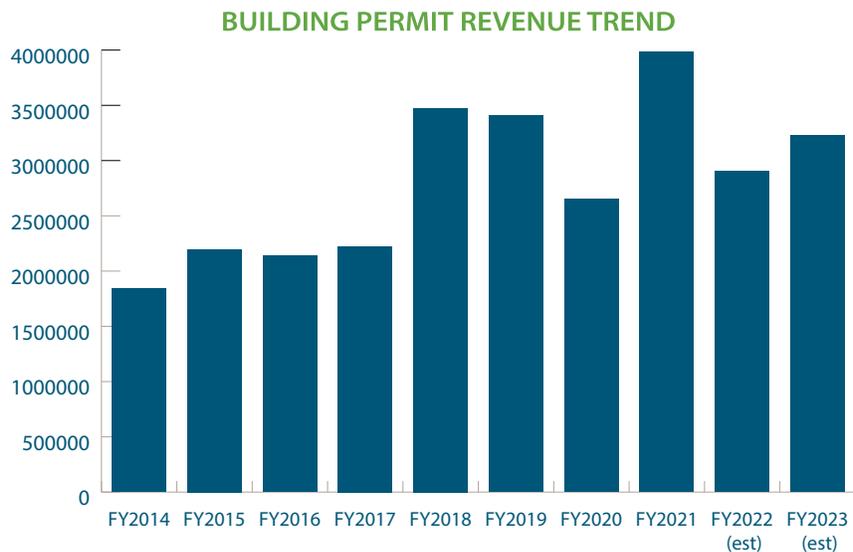
MOTOR VEHICLE TAX

MODEL YEARS	AGE-BASED FEE
2022-2020	\$150
2019-2017	\$110
2016-2014	\$80
2013-2011	\$50
2010 & older	\$10
*Source: Utah State Tax Commission	

A statewide fee is assessed on motor vehicles in lieu of property taxes. The motor vehicle fee is assessed based on the age and type of the vehicle. Historically, the motor vehicle tax accounts for approximately 3 percent of all General Fund revenues; however, as stated previously, Lehi's Finance Department has decided to begin combining motor vehicle tax revenue with property tax and delinquent taxes into one line item. Therefore, the motor vehicle tax will no longer be tracked as an individual line item. A breakdown of how the motor vehicle tax is assessed for passenger vehicles is provided in the table to the left.

BUILDING PERMIT FEES

Companies or individuals that construct buildings in Lehi are charged building permit fees. Thus, building permit fee revenue is a good indicator of the amount of growth occurring in the City. As can be seen in the graph, Lehi has experienced continual growth over the last few years. Lehi experienced a significant revenue increase in FY 2018 which was a 56 percent increase from FY 2017. This trend continues to look encouraging. Accordingly, the City is conservatively projecting revenues above FY 2012 levels moving forward.



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 Aa3. The schedules in this section include the general long-term debt pertaining to both the governmental and proprietary funds.

POLICIES

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

COMPUTATION OF LEGAL DEBT MARGIN - JUNE 30, 2021

Assessed Valuation	\$	10,056,924,366
Estimated Actual Value		15,198,302,425
Debt Limit - 4% of Estimated Actual Value		607,932,097
Less Outstanding General Obligation Bonds		-
Total Amount of Debt Applicable to Debt Limit		607,932,097
LEGAL DEBT MARGIN	\$	393,663,587



Photo credit: Diana Rogers

OUTSTANDING GENERAL LONG-TERM DEBT: GOVERNMENTAL ACTIVITIES

DESCRIPTION	END BALANCE FY 2021	ADDITIONS	DELETIONS	ESTIMATED END BALANCE FY 2022	CURRENT PRINCIPAL	NEXT INTEREST PAYMENT	ESTIMATED END BALANCE FY 2023
2019 Sales Tax Bonds	\$ 16,470,000	\$ -	\$ -	\$ 16,470,000	\$ -	\$ 325,400	\$ 16,470,000
2018 Sales Tax Bonds	4,540,000	-	170,000	4,370,000	180,000	105,906	4,190,000
2014 Sales Tax Bonds	2,340,000	-	765,000	1,575,000	780,000	18,133	795,000
2004 Subordinated Sales Tax Rev Bond	7,955,000	-	-	7,955,000	-	188,931	7,955,000
Tax Increment Micron	44,540,061	-	1,499,717	43,040,344	Contingent on Tax Increment		N/A
Tax Increment Thanksgiving Park	675,434	-	228,205	447,229	Contingent on Tax Increment		N/A
Tax Increment Traverse Mountain	10,451,021	-	-	10,451,021	Contingent on Tax Increment		N/A
Tax Increment Alpine Highway West	12,240,152	-	1,149,709	11,090,443	Contingent on Tax Increment		N/A
Tax Increment West Timpanogos	17,897,498	-	363,059	17,534,439	Contingent on Tax Increment		N/A
Compensated Absences	3,649,337	350,000	-	3,999,337	-	-	3,999,337
Net Pension Liability	1,790,473	-	-	1,790,473	-	-	1,790,473
Landfill Closure & Post-Closure Liability	512,372	-	-	512,372	-	-	512,372
Other Notes Payable	3,247,827	-	544,207	2,703,620	534,402	36,171	2,169,218
TOTAL LONG-TERM DEBT	\$ 126,309,175	\$ 350,000	\$ 4,719,897	\$ 121,939,278	\$ 1,494,402+	\$ 674,521+	\$37,881,400+

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

- **2019 Sales Tax Bonds** - \$16,470,000 sales tax bonds issued to construct a police station. Annual principal payments and semi-annual interest payments are due through 2039. Interest is at coupon rates varying from 2.401 percent to 4.00 percent.
- **2018 Sales Tax Bonds** - \$5,000,000 sales tax bonds issued to construct a fire station and for road improvements. Annual principal payments and semi-annual interest payments are due through June 2038. Interest is at coupon rates varying from 4.00 percent to 5.25 percent.
- **2014 Sales Tax Bonds** - \$7,210,000 sales tax bonds that refunded the 2003 Sales Tax Revenue Bonds and 2004 Sales Tax Revenue and Refunding Bonds. Due serially through June 1, 2024 with interest at 2.3 percent.
- **2004 Subordinated Sales Tax Revenue Bonds** - \$9,000,000 authorized, \$9,000,000 issued through June 30, 2007 sales tax revenue bonds with interest of 4.75 percent payable from 87.5 percent of the local sales and use tax and 100 percent of the transient room tax collected from the Cabela's Retail Store Project Area, due 2024.
- **Tax Increment Note Texas Instruments** - Due in annual installments equal to 70 percent of the tax increment received by the Redevelopment Agency from the Alpine Highway Project, including interest at 6.6 percent, due in 2009. Used to finance economic development associated with IM Flash Technologies.
- **Tax Increment Note Thanksgiving Park** - Due in annual installments equal to 95 percent of the tax increment received by the Redevelopment Agency from the Thanksgiving Park Economic Development Project Area. Non-interest bearing note.
- **Tax Increment Note Traverse Mountain** - Due in annual installments equal to 100 percent of the property tax increment received by the Redevelopment Agency from the Traverse Mountain Community Development Project Area, as well as varying levels of the sales tax collected from business within the project area, over a ten-year tax increment period. Non-interest bearing note.
- **Tax Increment Note Alpine Highway West** - Due in annual installments equal to 93.33 percent of the tax increment received by the Redevelopment Agency from the Alpine Highway West Economic Development Project Area. Non-interest bearing note.
- **Tax Increment Note West Timpanogos** - Due in annual installments equal to 97 percent of the tax increment received by the Redevelopment Agency from the West Timpanogos Community Development Project Area. Non-interest bearing note.
- **Compensated Absences** - Some employees carry balances of sick leave and vacation leave greater than what they earn in a given year. The cost of compensating such balances are reported as long-term debt. Balances for compensated absences are capped at 240 hours for vacation leave and 480 hours for sick leave.
- **Landfill Closure and Post-closure Care Liability** - This represents an escrow fund used for costs associated with the landfill closure and post-closure care liability. The escrow fund is funded via the Garbage Fund.
- **Other Notes Payable** - Noninterest bearing notes payable to developers.

OUTSTANDING GENERAL LONG-TERM DEBT: BUSINESS-TYPE ACTIVITIES

DESCRIPTION	END BALANCE FY 2021	ADDITIONS	DELETIONS	ESTIMATED END BALANCE FY 2022	PRINCIPAL DUE FY 2023	INTEREST DUE FY 2023	ESTIMATED END BALANCE FY 2023
2021 Franchise Revenue Bonds	\$ 53,890,000	\$ -	\$ -	\$ 53,890,000	\$ -	\$ 1,105,075	\$ 53,890,000
2019 Water Revenue Bonds	16,700,000	-	405,000	16,295,000	425,000	407,375	15,870,000
2018 Electric Revenue Bonds	14,150,000	-	545,000	13,605,000	575,000	340,125	13,030,000
2010 Drainage Bonds	780,000	-	185,000	595,000	190,000	10,442	405,000
Provo Reservoir Water Co. Note	355,200	-	22,265	332,935	22,706	6,595	310,229
Provo River Water Assoc. Note	759,387	-	49,664	709,723	50,290	9,605	659,433
Compensated Absences	1,126,408	200,000	-	1,326,408	-	-	1,326,408
Net Pension Liability	198,340	-	-	198,340	-	-	198,340
TOTAL LONG-TERM DEBT	\$ 87,959,335	\$ 200,000	\$ 1,206,928	\$ 86,952,407	\$ 1,262,996	\$ 1,879,217	\$ 85,689,411

A brief description of Lehi City’s debt issues (as of June 30, 2020) is included below.

- **2021 Franchise Revenue Bond** - \$53,890,000 in franchise revenue bonds issued to design and construct a fiber network system throughout the city.
- **2019 Water Revenue Bonds** - \$17,205,000 sales tax bonds issued to construct Dry Creek Reservoir and other culinary and pressurized irrigation infrastructure. Annual principal payments and semi-annual interest payments are due through 2044. Interest is at coupon rates varying from 4.00 percent to 5.00 percent.
- **2018 Electric Revenue Bonds** - \$15,640,000 electric revenue bonds issued to construct a power generation facility and electric utility building. Annual principal payments and semi-annual payments are due through June 2038. Interest is at coupon rates varying from 4.00 percent to 5.00 percent.
- **2010 Drainage Revenue Bonds** - \$2,500,000 in drainage revenue bonds due serially through 2025 with interest rates ranging from 3.51 percent.
- **Note Payable to Provo Reservoir Water Users Company** - Payable in annual installments through 2035. Payments include interest at 4 percent and range from \$34,813 to \$33,439.
- **Note Payable to Provo River Water Users Association** - Payable in annual installments through 2035. Approximately 81 percent of the total obligation bears interest at 4 percent. The balance of the obligation will mirror a line of credit issued by a bank to the Provo River Water Users Association. The line of credit will have a variable interest rate which is estimated to average 4.5 percent.
- **Compensated Absences** - Some employees carry balances of sick leave and vacation leave greater than what they earn in a given year. The cost of compensating such balances are reported as long-term debt. Balances for compensated absences are capped at 240 hours for vacation leave and 480 hours for sick leave.
- **Net Pension Liability** - The difference between the total pension liability (present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside to pay current employees, retirees, and beneficiaries.

About sixty eight percent of the City’s long-term governmental debt relates to economic-incentive agreements. The repayment of this debt is solely dependent upon the economic performance of the developers. Total remaining governmental debt equals \$2,205 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 this, but rather will be repaid from the City’s annual sales tax revenues.

Total enterprise fund debt represents \$4,788 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 3.33% Lehi’s general fund budgeted expenditures.

LONG-TERM FINANCIAL OUTLOOK

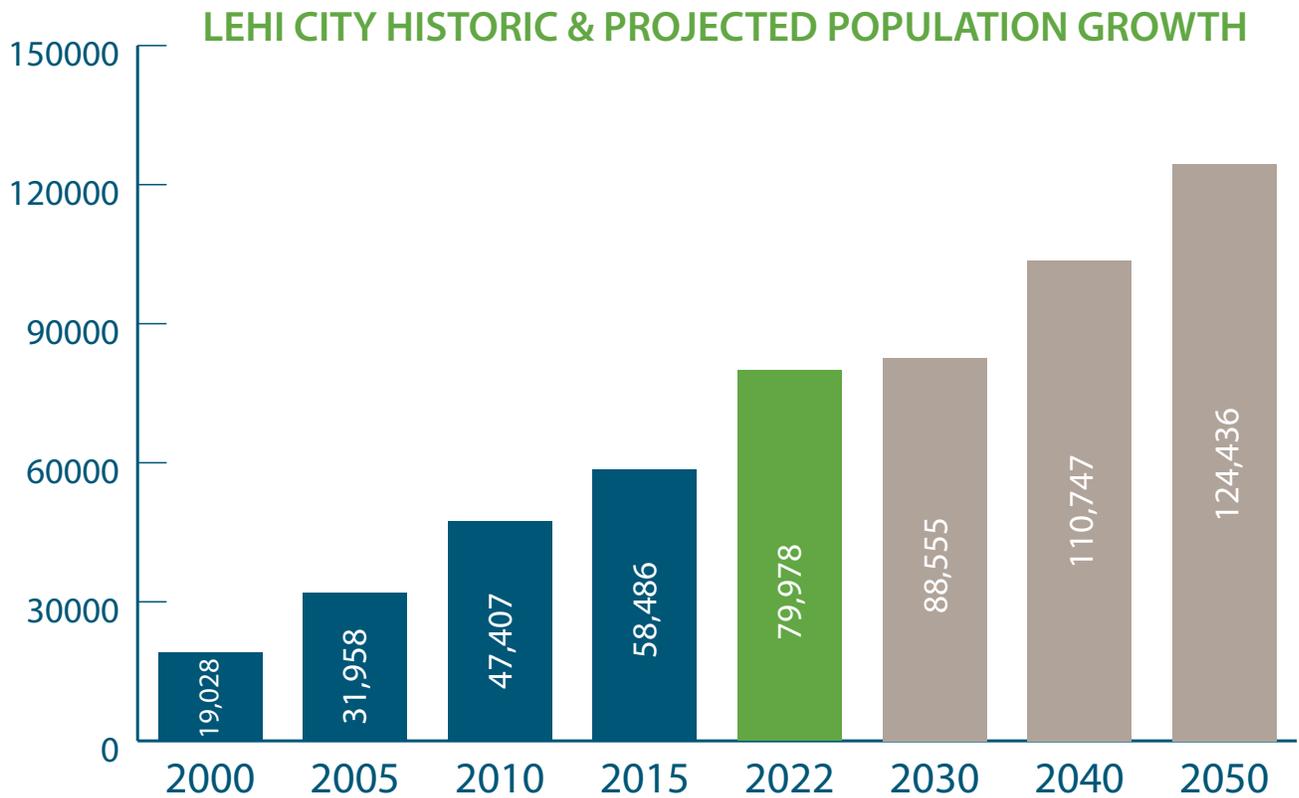
When forecasting future revenues and expenditures, Lehi City uses trend analysis, national economic indicators, local economic indicators, and city-specific issues to help determine the most accurate financial forecasting as possible. Throughout this document, discussions of the City’s financial policies,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

- City Revenue Policies: Page 38;
- General Fund Balance Trend: Page 36;
- Trends for Major General Fund Revenues: Pages 38-40;
- Debt Policies and Debt Position: Pages 31-43;
- Five-Year Capital Improvement Plan: Pages 51-56; and
- Impact of Five-Year Capital Improvement Plan on Operating Budget: Page 57.

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

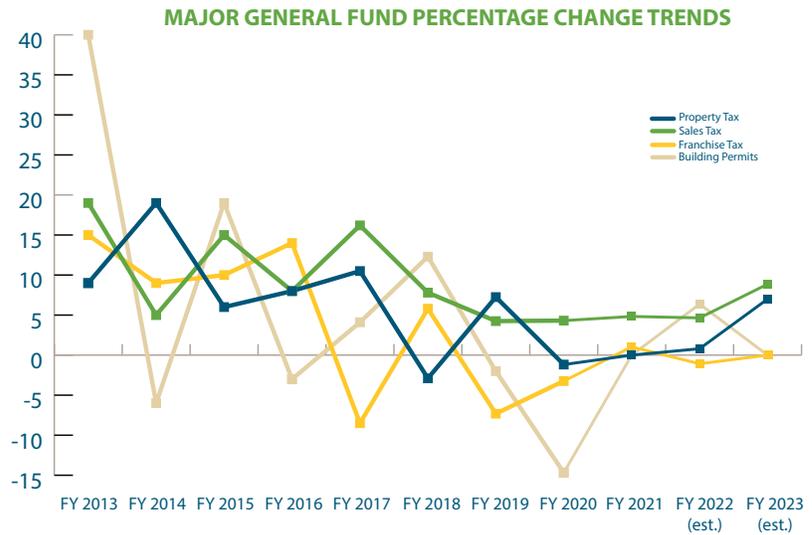
According to the U.S. Census Bureau, Lehi City’s population has more than doubled since 2005. This population growth is expected to bring significant opportunities to the City. However, there will also be increased financial burdens on the City as there is more need for infrastructure construction and improvement and an increased demand for City services. The City monitors population growth trends and forecasts as it determines its infrastructure needs, particularly as it pertains to the five-year capital improvement plan, and fees for various City services.



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

REVENUE TREND ANALYSIS

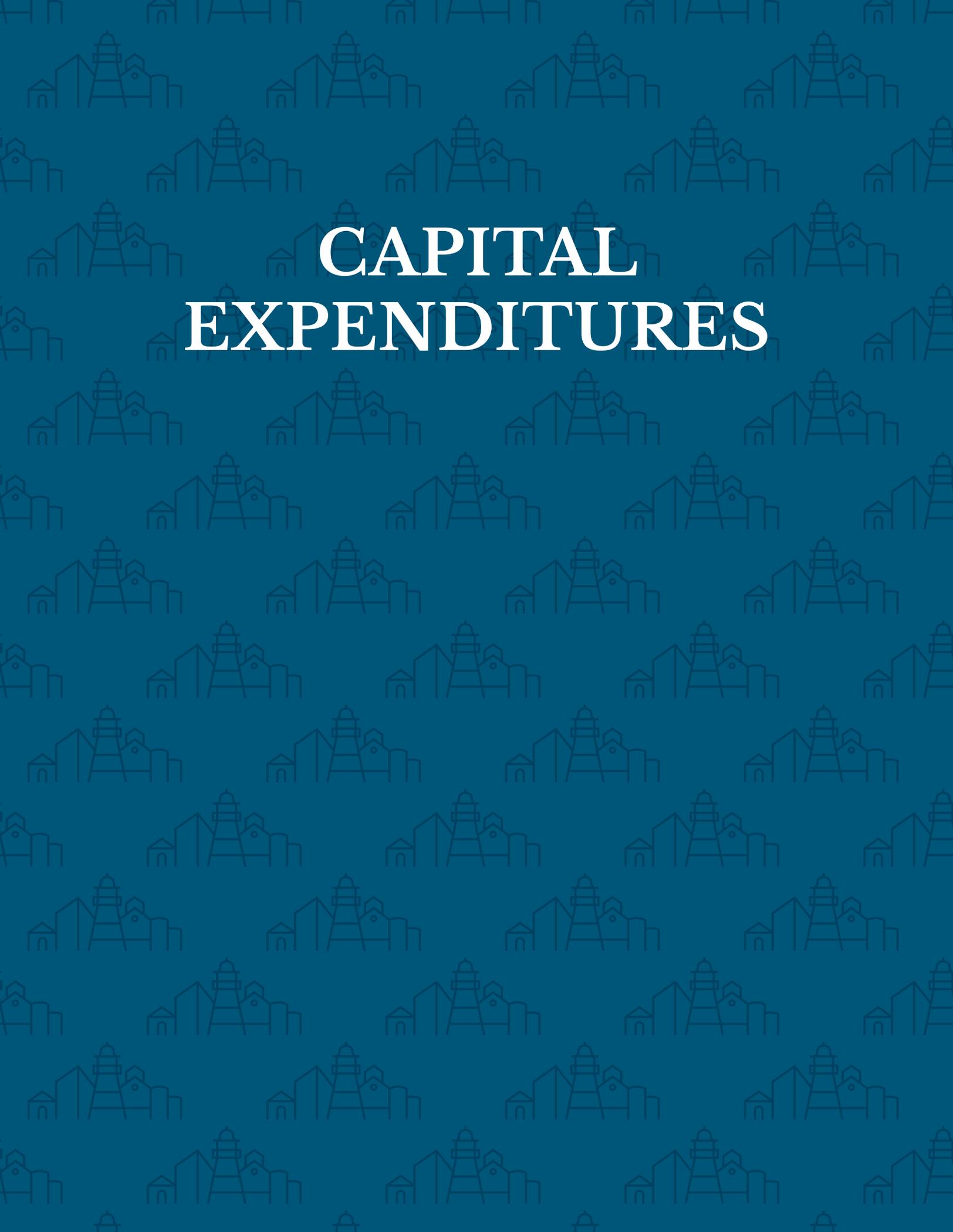
Lehi City has a policy of conservatively estimating revenues on an annual basis to avoid unexpected deficits. As can be seen in the chart on the right showing the percent change for the four major revenue sources for the General Fund, the major General Fund revenue sources are each unique with regards 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. This was true during the financial crisis of 2008 and 2009.



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

THREE-YEAR GENERAL FUND FORECAST

	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023	FORECAST FY 2024	FORECAST FY 2025
PROPERTY TAX REVENUE	\$ 10,810,019	\$ 11,558,022	\$ 12,212,068	\$ 12,847,201	\$ 13,515,366	\$ 14,218,282
SALES TAX REVENUE	13,976,128	17,238,140	18,672,543	17,708,256	19,181,778	20,777,913
FRANCHISE TAX REVENUE	5,483,232	5,531,382	5,124,256	4,900,000	5,226,741	5,331,276
BUILDING PERMIT REVENUE	2,795,215	4,000,504	3,893,057	3,893,057	3,931,988	3,971,307

The background of the entire page is a repeating pattern of stylized oil rigs or offshore platforms, rendered in a light blue color against a darker blue background. The rigs are arranged in a grid-like fashion, creating a textured, industrial aesthetic.

CAPITAL EXPENDITURES

CAPITAL EXPENDITURES

The FY 2023 budget includes just over \$101.8 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 \$7.8 million.
- **NON-ROUTINE CAPITAL EXPENDITURES** are expenditures that do not happen on a regular basis and impact the operating budget either in terms of additional personnel, maintenance, utility, or other costs; or in terms of additional revenue or operating savings. Although the expenditures of these projects may span over a few years, the projects add to the asset base of the City and often result from policy decisions. Capital projects defined as non-routine total just over \$94.7 million. A summary schedule of the non-routine capital budget can be found later in this section of the budget document.

CAPITAL POLICIES

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

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

CAPITAL PLANNING PROCESS

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

CITY PLANS		
PLAN	ORIGIN OF PLAN	ELEMENTS OF PLAN
Budget 5-Year Capital Improvement Plan	See pages 51-56 for more information.	As part of the annual budget process, and with input from all other planning processes, a 5-year capital improvement plan is incorporated into the budget document. Potential funding sources are also discussed and estimated at this time.
City Facilities Capital Plan	Generated by the Buildings & Grounds Division. Funding is included by departmental budgets under Building & Grounds O&M. It is currently being updated and will be adopted in FY 2023.	The plan calculates: <ul style="list-style-type: none"> • 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.	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.
Fleet Replacement Plan	The Fleet Division maintains & perpetually updates a fleet & equipment database.	The plan calculates a charge to City departments sufficient to replace the vehicles & motorized & mobile equipment. Data used in the calculation include: <ul style="list-style-type: none"> An analysis of all equipment; The estimated useful life & projected replacement date; A maintenance schedule & costs; and The 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; Transportation; and Community Facilities and Services.

CITY PLANS CONT.

PLAN	ORIGIN OF PLAN	ELEMENTS OF PLAN
Information Technology Capital Plan	Generated by the IT Division.	The plan includes the next four fiscal years of planned replacements. The IT Division calculates a charge to City departments sufficient to replace the main network, core software systems, computer systems, and the telephone system. Data used in the calculation include: 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. Will likely be updated in FY 2024.	The main priorities is 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 & perpetually update a pavement management database.	The policy of the plan is to: <ul style="list-style-type: none"> • Maintain at least 65 percent of roads & sidewalks in good or better condition; and • Have no more than 10 percent of roads and sidewalks in substandard condition.
Master Plans & Impact Fee Analysis for Culinary Water, Pressurized Irrigation, Drainage, Sewer, & Transportation.	Significant updates to master plans & impact fee analyses completed in FY 2018. Transportation Master Plan will be updated in FY 2023.	Capital projects associated with these types of projects were identified in the City's Impact Fee Study completed in January 2008 & the 5-year Capital Improvement Plan (updated annually as noted above). Monies were set aside in FY 2012 for the creation and significant update of these master plans. These master plans will: <ul style="list-style-type: none"> • Recommend & prioritize short-, medium-, and long-term projects; • Project & analyze growth & build-out data; and • Provide impact fee rate recommendations for funding.

5-YEAR CAPITAL IMPROVEMENT PLAN TIME LINE

1. In the fall and spring of each year, the progress on all authorized capital projects is monitored on a project-by-project basis. Project financial records are reviewed with the department heads tasked with overseeing the given project. Projects approved by the City Council, but not previously included in the Capital Improvement Plan, are reviewed at the same time.
2. In the winter of each year, department heads review previously-submitted projects to determine if the need, time frame, or project scope have changed. If changes are needed, the Finance Department is notified and the Requested Capital Improvement and Capital Projects Summary are updated. The department heads also submit new capital projects for consideration in both the next fiscal year and future years.
3. Also in the winter of each year, the City's capital needs are identified before preparation begins on the operating budget. First year operating expenses are formulated and refined through discussions with the department most closely impacted by the project. Future years' operating costs are established after the projects in operation and the estimated expenses can be refined.
4. In May of each year, the requested Capital Improvement and Capital Projects list is reviewed, and the most critical projects are recommended to the City Council as part of the City's recommended budget. This is done at the same time the recommended operating budget is presented. Alternate mechanisms for financing the projects are also discussed at this time.
5. In the budget document, the Non-Routine Capital Budget Summary lists all FY 2023 projects that have been approved.

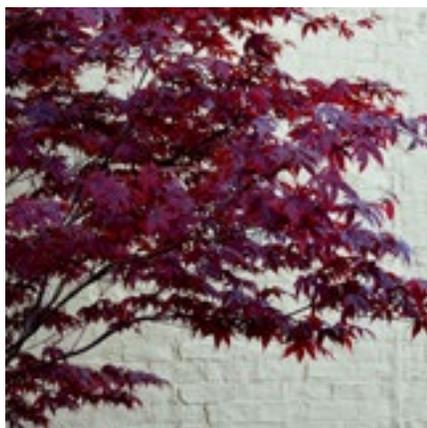


Photo credit: Katrina Cummins (left), Brittany Beebe (center), Amanda Roos (right)

NON-ROUTINE CAPITAL BUDGET SUMMARY

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Flight Park Well & Lines	Culinary Water	ARPA	\$2,400,000					\$2,400,000
Court House Design	Capital Projects	Capital Projects Fund	\$300,000					\$300,000
Hospital Loop Road	Capital Projects	Capital Projects Fund	\$2,600,000					\$2,600,000
Fire Station 84	Capital Projects	Capital Projects Fund	\$9,400,000					\$9,400,000
City Hall Campus	Capital Projects	Capital Projects Fund	\$20,000,000					\$20,000,000
Frisbee Golf Course	Parks	Capital Projects Fund	\$15,000					\$15,000
Parks Building	Parks	Capital Projects Fund	\$2,000,000					\$2,000,000
Family Park - All Abilities Playground	Parks	Capital Projects Fund	\$7,000,000					\$7,000,000
Park Construction	Parks	Capital Projects Fund	\$10,000,000					\$10,000,000
TP Booster Pump Station	Culinary Water	Culinary Water Impact Fees	\$65,000	\$345,000				\$410,000
600 East Tank	Culinary Water	Culinary Water Impact Fees	\$500,000					\$500,000
1200 East Booster Pump Station	Culinary Water	Culinary Water Impact Fees	\$600,000					\$600,000
West Side Tank 2	Culinary Water	Culinary Water Impact Fees	\$600,000	\$800,000				\$1,400,000
Micron AP Well, BP, Lines	Culinary Water	Culinary Water Impact Fees	\$1,800,000					\$1,800,000
Traverse Mountain Flight Park Tank and Lines	Culinary Water	Culinary Water Impact Fees	\$2,300,000					\$2,300,000
CWP Connection and Pump (3)	Culinary Water	Culinary Water Impact Fees		\$150,000				\$150,000
Dry Creek 600 East Culvert	Storm Drain Water	Drainage Impact Fees	\$200,000					\$200,000
Dry Creek and Waste Ditch Culverts	Storm Drain Water	Drainage Impact Fees			\$150,000	\$150,000		\$300,000
Micron Drains	Storm Drain Water	Drainage Impact Fees		\$150,000				\$150,000
Master Plan & Impact Fee Study	Power	Electric Impact Fees	\$30,000					\$30,000

*Funding reported as of June 27, 2022

CAPITAL EXPENDITURES SUMMARY

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
3-21 Circuit Reconductor (500 W 1100 W)	Power	Electric Impact Fees	\$90,000					\$90,000
900 N Reconductor	Power	Electric Impact Fees	\$100,000					\$100,000
300 North Rebuild	Power	Electric Impact Fees	\$115,000					\$115,000
Ashton 6-21 & 6-22 Line Extension	Power	Electric Impact Fees	\$130,000					\$130,000
Pine Meadow Blvd Reconductor	Power	Electric Impact Fees	\$170,000					\$170,000
822 Line Extension	Power	Electric Impact Fees	\$325,000					\$325,000
311 Line Extension Upgrade	Power	Electric Impact Fees	\$540,000					\$540,000
River Crossing & Thanksgiving Point	Power	Electric Impact Fees	\$550,000					\$550,000
North Point Getaways	Power	Electric Impact Fees	\$942,000					\$942,000
North Point Substation	Power	Electric Impact Fees	\$7,000,000					\$7,000,000
900 North Line	Culinary Water	Impact Fee				\$300,000	\$700,000	\$1,000,000
Mitchell Well (Equip)	Culinary Water	Impact Fee				\$200,000	\$800,000	\$1,000,000
Triumph Blvd Trax Bridge	Streets	MAG					\$2,000,000	\$2,000,000
Pony Express Parkway	Streets	MAG		\$1,000,000	\$5,000,000	\$9,000,000		\$15,000,000
West Side of Jordan River	Engineering	Payment In Lieu	\$50,000					\$50,000
Jordan Narrows Basin 2 Landscaping	Engineering	Payment In Lieu	\$150,000					\$150,000
Lambert Detention Basin	Engineering	Payment in Lieu	\$300,000					\$300,000
Cedar Hollow Basin	Engineering	Payment In Lieu		\$400,000				\$400,000
400 West RR Trail Basin	Engineering	Payment In Lieu					\$150,000	\$150,000
Utah Highlands Basin	Engineering	Payment In Lieu				\$300,000		\$300,000
Brooks Res Expansion and PS	Pressurized Irrigation Water	PI Impact Fees	\$75,000		\$500,000			\$575,000

*Funding reported as of June 27, 2022

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Railroad Well and Piping	Pressurized Irrigation Water	PI Impact Fees	\$80,000					\$80,000
Relocated 600 E Well	Pressurized Irrigation Water	PI Impact Fees	\$350,000					\$350,000
Low Hills Expansion and Piping	Pressurized Irrigation Water	PI Impact Fees	\$370,000					\$370,000
West Side PI Reservoir	Pressurized Irrigation Water	PI Impact Fees	\$1,000,000					\$1,000,000
Vialetto Reservoir and Pumps	Pressurized Irrigation Water	PI Impact Fees	\$1,400,000					\$1,400,000
Flight Park Reservoir and Pipeline	Pressurized Irrigation Water	PI Impact Fees	\$1,600,000					\$1,600,000
MICRON Reservoir & Pumps	Pressurized Irrigation Water	PI Impact Fees		\$1,800,000				\$1,800,000
Dry Creek Lake and Pipeline	Pressurized Irrigation Water	Pressurized Irrigation Water	\$8,000,000					\$8,000,000
Jordan Willows Connection Road	Streets	Road Impact Fees	\$10,000	\$100,000				\$110,000
Accel/Deccel @ SR92 and 500 West	Streets	Road Impact Fees	\$20,000	\$100,000				\$120,000
1200 East Project	Streets	Road Impact Fees	\$50,000					\$50,000
Center Street and SR92	Streets	Road Impact Fees	\$50,000	\$2,150,000				\$2,200,000
Traverse Blvd TRAX Xing and Road	Streets	Road Impact Fees	\$80,000					\$80,000
Road Master Plan and Impact Fee	Streets	Road Impact Fees	\$100,000					\$100,000
Accel/Decel -	Streets	Road Impact Fees	\$200,000		\$100,000			\$300,000
Main Street 2300 W to Crossroads	Streets	Road Impact Fees	\$500,000					\$500,000
600 East North of Dry Creek	Streets	Road Impact Fees	\$750,000					\$750,000
700 South Cycle Track	Streets	Road Impact Fees	\$1,500,000					\$1,500,000
2300 West - Main to 2100 North	Streets	Road Impact Fees	\$2,500,000	\$5,000,000				\$7,500,000

*Funding reported as of June 27, 2022

CAPITAL EXPENDITURES SUMMARY

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
200 South Projects	Streets	Road Impact Fees					\$400,000	\$400,000
400 East Sidewalk, Curb, and Gutter	Streets	Road Impact Fees					\$500,000	\$500,000
Flight Park Road	Streets	Road Impact Fees				\$600,000		\$600,000
Frontage Road (North of Adobe)	Streets	Road Impact Fees			\$1,500,000			\$1,500,000
Thanksgiving Roads	Streets	Road Impact Fees		\$900,000				\$900,000
Jordan Willow Pump Line	Waste Water	Sewer Impact Fee	\$20,000					\$20,000
Jordan Willow Pump Station Addition	Waste Water	Sewer Impact Fee	\$20,000					\$20,000
2100 North Sewer 1200 West to 1700 West	Waste Water	Sewer Impact Fee	\$300,000					\$300,000
850 East Sewer to 700 South	Waste Water	Sewer Impact Fee	\$500,000					\$500,000
Jordan River Sewer (Main to 1900 South)	Waste Water	Sewer Impact Fee	\$5,000,000					\$5,000,000
1700 W Sewer 1300 S to 300 N	Waste Water	Sewer Impact Fee					\$500,000	\$500,000
Thanksgiving	Culinary Water	Culinary Water		\$1,200,000				\$1,200,000
2100 N 3700 W Well (Equip)	Pressurized Irrigation Water				\$450,000			\$450,000
Cedar Hollow Well With Pump	Pressurized Irrigation Water					\$250,000	\$300,000	\$550,000
TOTAL CAPITAL SPENDING			\$ 94,447,000	\$ 14,095,000	\$ 7,700,000	\$ 10,800,000	\$ 5,350,000	\$ 132,392,000

*Funding reported as of June 27, 2022

SUMMARY OF CAPITAL SPENDING IMPACT BY FUND

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
ARPA	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Capital Projects	51,315,000	-	-	-	-	51,315,000
Drainage Impact Fee	200,000	150,000	150,000	150,000	-	650,000
Culinary Water	-	1,200,000	-	-	-	1,200,000
Culinary Impact Fee	5,865,000	1,295,000	-	500,000	1,500,000	9,160,000
Sewer Impact Fee	5,840,000	-	-	-	500,000	6,340,000
Payment In Lieu	500,000	400,000	-	300,000	150,000	1,350,000
Pressurized Irrigation	8,000,000	-	-	-	-	8,000,000
P.I. Impact Fee	4,875,000	1,800,000	500,000	-	-	7,175,000
UDOT	50,000	2,150,000	-	-	-	2,200,000
MAG	2,580,000	6,000,000	5,000,000	9,000,000	2,000,000	17,000,000
Roads Impact Fee	5,760,000	8,275,000	1,600,000	600,000	900,000	17,110,000
Electric Impact Fee	9,992,000	-	-	-	-	9,992,000
TOTAL	\$ 94,747,000	\$ 14,095,000	\$ 7,700,000	\$ 10,800,000	\$ 5,350,000	\$ 132,692,000

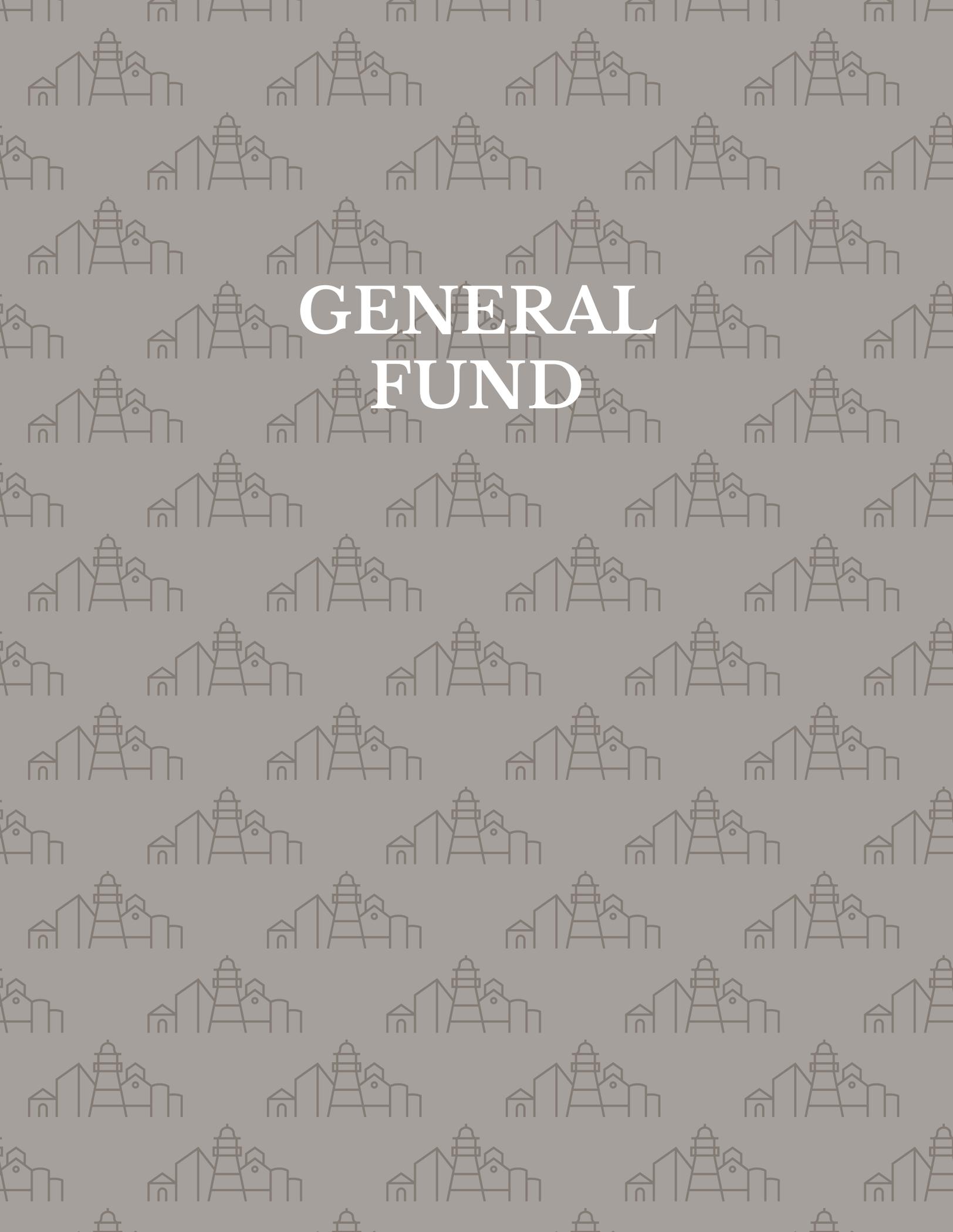
*Funding reported as of June 27, 2022

IMPACT ON THE OPERATING BUDGET

The following is a summary of the impact of the FY 2022 Capital Budget on the operating budget for FY 2022 and future years. The only included projects are those with a significant impact; which would include any project that will result in the need for additional staff or will result in any ongoing increase or decrease in the operating budget greater than \$10,000 per year.

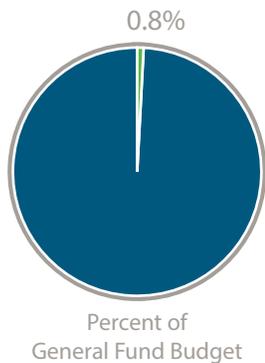
PROJECT(S)	BUDGET(S) IMPACTED	EXPECTED IMPACT
Traverse Source	Water Division - Culinary	The project will result in an expected annual increase of approximately \$35,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project began construction in FY 2020 and be completed in FY 2023.
Jordan Willows Pump Station	Water Division - Waste Water	The project will result in an expected annual increase of approximately \$25,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project is planned to be completed in FY 2023.
Vialetto Reservoir Pumps	Water Division - Pressurized Irrigation	The project will result in an expected annual increase of approximately \$30,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project will begin construction in FY 2021 and is expected to be finished in FY 2023.
Family Park	Parks Department	The project will result in an expected annual increase of approximately \$15,000 in operating & 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 \$60,000 in additional staffing costs. The project will begin construction in FY 2023 and is expected to be completed in FY 2024.

*Funding reported as of August 5, 2021



GENERAL FUND

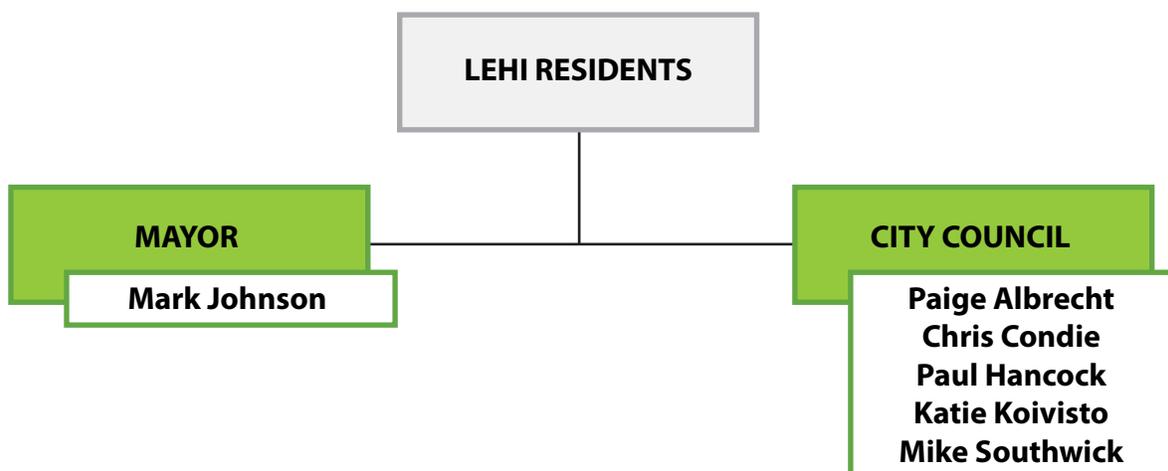
MAYOR & CITY COUNCIL



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

DEPARTMENT 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.



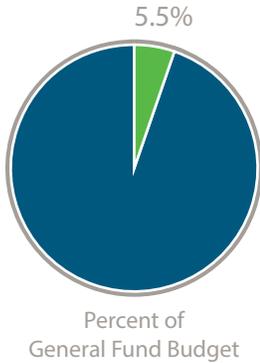
POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Elected:					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	5.00	5.00	5.00	5.00	5.00
TOTAL FTE	6.00	6.00	6.00	6.00	6.00

BUDGET INFORMATION

DEPARTMENT 47	ACTUAL FY 2020	ESTIMATED FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 125,705	\$ 126,524	\$ 127,688	\$ 161,023
13 Employee Benefits	113,909	120,241	130,491	133,251
21 Books, Subscriptions, & Memberships	43,462	43,057	35,000	35,000
23 Travel & Training	12,024	3,117	15,000	-
24 Office Supplies	879	102	3,000	3,000
25 Reimbursements	-	-	5,000	5,000
26 IT Fund Charges	5,004	2,000	2,000	2,000
29 Risk Management Fund Charges	2,004	5,000	5,000	20,000
31 Professional & Technical	47,360	16,749	25,000	25,000
45 Miscellaneous	4,860	5,102	17,000	17,000
TOTAL EXPENDITURES	\$ 355,207	\$ 321,892	\$ 365,180	\$ 401,274



OFFICE OF THE CITY ADMINISTRATOR



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.



Provide training opportunities for employees and leverage technology to improve community outreach efforts.

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.

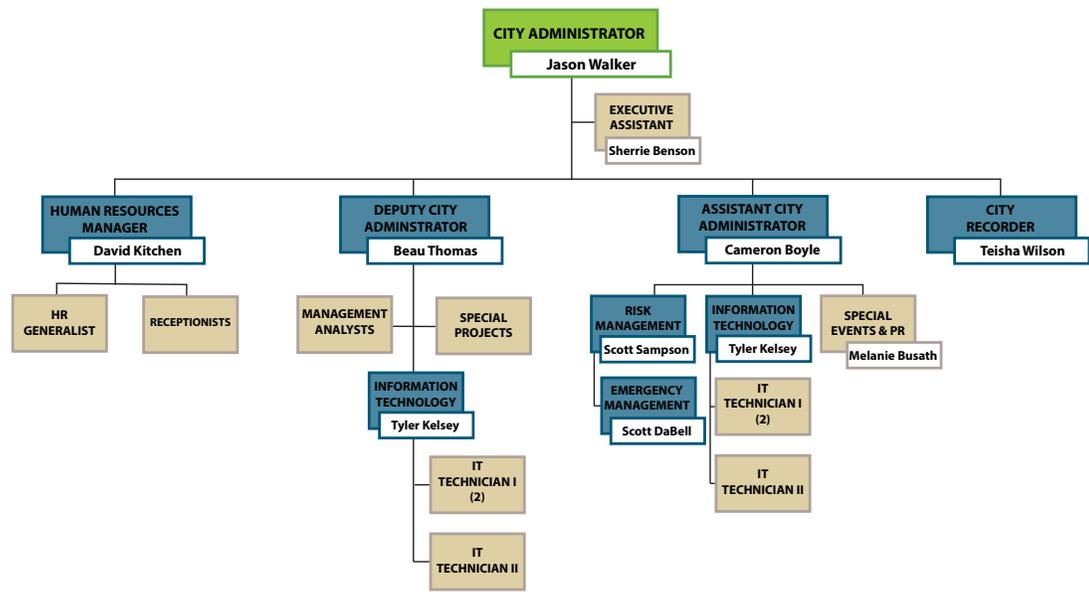
The Human Resources Division is responsible for maintaining employee records, coordinating employee benefit and education programs, communicating personnel policies and procedures, and ensuring quality recruitment.

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 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Appointed:					
City Administrator	1.00	1.00	1.00	1.00	1.00
Recorder*	-	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
Events Coordinator	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
Human Resource Director	1.00	1.00	1.00	1.00	1.00
Human Resource Technician	1.00	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00
Passport Technician/Receptionist**	1.00	-	-	-	-
IT Manager	1.00	1.00	1.00	1.00	1.00
Systems/Database Analyst	-	-	-	-	1.00
IT Technician II	1.00	1.00	1.00	1.00	1.00
IT Technician I	2.00	2.00	2.00	2.00	2.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Shop Supervisor	1.00	1.00	1.00	1.00	1.00
Journey Fleet Mechanic	2.00	2.00	2.00	2.00	2.00
Emergency Management Coordinator***	0.50	0.50	1.00	1.00	1.00
Part-time Non-benefited:					
Receptionist (2)	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.50
Grant Writer	-	-	-	0.50	-
Shop Worker	-	-	-	-	-
TOTAL FTE	20.00	20.00	22.00	22.50	23.50

* Was previously under Legal Services. **Now under Information Center. ***PT position to FT.

BUDGET INFORMATION

DEPARTMENT 44	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 705,631	\$ 672,557	\$ 714,096	\$ 803,890
Overtime	2,058	4,763	-	-
13 Employee Benefits	277,109	274,520	320,999	364,216
21 Books, Subscriptions, & Memberships	11,341	8,037	6,500	6,500
22 Public Notices	-	-	1,000	1,000
23 Travel & Training	31,825	12,710	28,200	47,000
24 Office Supplies	9,128	8,074	18,700	18,700
25 Fleet Fund Charges	19,559	19,162	19,162	19,162
26 IT Fund Charges	8,004	8,000	8,000	24,601
27 Utilities	333	-	12,000	-
29 Risk Management Fund Charges	2,016	2,000	2,000	2,000
30 Electricity - Lehi City Power	-	-	10,000	-
31 Professional & Technical	7,550	19,082	40,000	40,000
31 Public Defender	69,691	52,083	100,000	100,000
45 Miscellaneous	11,308	12,566	11,900	19,900
TOTAL EXPENDITURES	\$ 1,155,553	\$ 1,093,554	\$ 1,292,557	\$ 1,446,969

FLEET**PERFORMANCE MEASURES**

DEPARTMENT/DIVISION OBJECTIVE: Assist the city administrator in keeping the cost of employment at a reasonable level.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Average Billable Hours	✓	71.75%	75%	77%	69%	77%

Fleet Performance Measures are new and will be tracked moving forward. 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.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Benefits Expense per FTE	✓	\$24,252	\$25,484	\$27,990	\$26,672	\$28,742
Healthcare Expense per FTE	✓	\$9,242	\$9,539	\$12,636	\$10,223	\$12,538
Average Merit Increase per FTE	✓	2.91%	2.85%	2.75%	2.81%	2.75%

DEPARTMENT/DIVISION OBJECTIVE: Keep the employee turnover rate low and employee satisfaction high.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Full-time Employee Turnover Rate	✗	6.86%	9.24%	8.0%	11.18%	8.00%
Part-Time Employee Turnover Rate	✓	69.0%	58.21%	60.0%	73.46%	60.00%

BUDGET INFORMATION

DEPARTMENT 41	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 147,025	\$ 151,921	\$ 190,547	\$ 219,840
13 Employee Benefits	70,811	74,769	92,523	99,259
21 Books, Subscriptions, & Memberships	406	1,479	1,500	1,500
23 Travel & Training	2,597	771	5,000	5,000
24 Office Supplies	2,393	1,587	2,750	2,750
26 IT Fund Charges	14,004	14,000	14,000	44,000
27 Utilities	-	-	750	-
28 Equipment Maintenance	-	-	800	800
29 Risk Management Fund Charges	996	1,000	1,000	1,000
31 Professional & Technical	11,295	25,778	21,005	21,005
45 Miscellaneous	261	220	1,000	1,000
TOTAL EXPENDITURES	\$ 249,788	\$ 271,527	\$ 330,875	\$ 396,155

INFORMATION TECHNOLOGY

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Average Response Time (hours)	✗	1.91	2.12	1.75	*	*
Average Close Time (hours)	✗	45.8	44.9	36	*	*

* New software has been implemented and these measures cannot be tracked. Performance Measures will be updated in next year's document.

See page 190 for detailed budget information regarding the IT Fund.

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.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Number of Facebook Page Followers	✓	11,840	12,540	13,200	14,565	15,000
Number of Twitter Followers	✗	4,364	4,373	4,700	4,592	4,700
Number of Instagram Followers	✗	2,931	3,403	4,000	3,717	4,000
Email List Subscribers	✗	3,928	3,129	3,500	3,117	3,500
Email Open Rate	✗	43.6%	43%	45%	44%	47%
Lehi City Chat Facebook Group Members	✓	4,425	4,955	5,500	5,733	6,000

BUDGET INFORMATION

DEPARTMENT 67	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
34 Cultural Arts Council	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
36 Boys State Contribution	-	-	800	800
37 Miss Lehi Pageant	25,528	33,911	22,000	22,000
38 Lehi Float	14,000	-	16,000	16,000
39 Lehi Parade & Events Committee	1,823	119,240	102,500	102,500
40 Youth Council	3,509	2,642	4,000	4,000
41 Family Week	12,269	-	5,000	5,000
44 Foam Day	-	1,569	13,000	13,000



Photo Credit: Michael Mills

BUDGET INFORMATION CONT.

DEPARTMENT 67	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
45 Lehi Silver Band	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
47 Community Beautification	7,064	7,743	11,000	11,000
51 Brochures Published	-	-	1,500	1,500
54 Santa Parade	3,023	663	90,000	90,000
59 Special Projects	16,688	22,972	20,000	20,000
76 Summer Splash Party	18,520	11,497	2,500	2,500
77 Teen Event	1,854	-	5,000	5,000
78 National Night Out Event	2,014	3,990	12,200	12,200
79 Outdoor Movies	4,584	15,480	28,000	28,000
80 Archives Donation	32,000	28,000	25,000	25,000
81 Fireworks Show	25,000	25,000	1,700	1,700
82 Parks & Trails Committee	633	-	1,000	1,000
83 Christmas in Lehi	-	925	7,000	7,000
84 Easter Egg Hunt	7,496	6,910	7,000	7,000
86 Miscellaneous Special Events	11,497	14,796	10,000	10,000
87 Just for Kids	20,000	20,000	20,000	20,000
88 Volunteer Celebration	-	(280)	4,000	4,000
89 Veteran's Day Celebration	-	629	5,000	5,000
TOTAL EXPENDITURES	\$ 285,502	\$ 396,16	\$ 490,700	\$ 490,700

FEES

DEPARTMENT 67	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
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
Large Special Permit Deposit (refundable)	-	-	-	100
+ Police Service/officer (2 min)/hour	50	65	65	90
+ / Sergeant / hour (any event requiring more than 3 officers must include a Sergeant)	-	75	75	75
+ Additional Charge - Holidays	-	25% of Police Service Fee	25% of Police Service Fee	25% of Police Service Fee

FEES CONT.

DEPARTMENT 67	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
+ Additional Charge - less than 72 hours notice of event	\$ -	25% of Police Service Fee	25% of Police Service Fee	25% of Police Service Fee
+ Fire & EMS / person / hour	50	50	50	50
+ / ambulance or brush truck / event	100	100	100	100
+Engine or tower/event	200	200	200	200
+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.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Percent of City committee's trained on Open Meetings Act	✘	80%	80%	100%	90%	100%
Percent of department's records liaisons trained on records retention	✘	30%	30%	100%	30%	100%

BUDGET INFORMATION

DEPARTMENT 43	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 73,381	\$ 76,226	\$ 78,682	\$ 83,852
13 Employee Benefits	41,870	43,887	44,971	46,352
21 Books, Subscriptions, & Memberships	5,783	7,541	5,000	5,000
22 Public Notices	3,379	-	7,500	7,500
23 Travel & Training	3,381	847	4,000	4,000
24 Office Supplies	243	92	2,500	2,500
26 IT Fund Charges	3,996	4,000	4,000	4,000
27 Utilities	-	-	750	-
28 Equipment Maintenance	15,281	19,510	20,800	20,800
29 Risk Management Fund Charges	996	1,000	1,000	1,000
31 Professional & Technical	3,798	95	12,100	12,100
45 Miscellaneous	-	1,533	11,000	11,000
46 Election Expense	99,350	-	85,269	-
TOTAL EXPENDITURES	\$ 251,457	\$ 154,731	\$ 277,572	\$ 198,105

FEES

DEPARTMENT 43	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Election registration	\$ 35	\$ 35	\$ 35	\$ 35
Audio recording CD/meeting	5	5	5	5
GRAMA request rates/hour:				
Department heads	55	55	55	55
Supervisory staff	45	45	45	45
Professional staff	35	35	35	35
Support staff	25	25	25	25
GRAMA request copies:				
GIS maps:				
24" x 36" color	10	10	10	10
17" x 24" color	5	5	5	5
11" x 17" color	3	3	3	3
>24" x 36"/linear foot	2	2	2	2
Other GRAMA copies:				
Up to 11" x 17" color	0.25	0.25	0.25	0.25
Up to 11" x 17" black & white	0.10	0.10	0.10	0.10

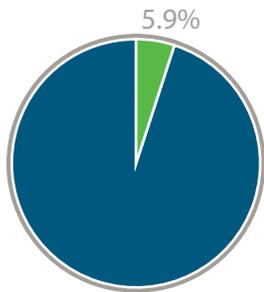
RISK MANAGEMENT**PERFORMANCE MEASURES**

DEPARTMENT/DIVISION OBJECTIVE: Reduce as much as possible the risk to city personnel, equipment, buildings, & other assets.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Days missed due to accident or injury.	✓	10	14	20	0	25
Days reassigned to light duty work due to accident or injury.	✗	32	128	50	60	50
Number of risk management trainings conducted.	✓	10	12	12	13	12

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

COMMUNITY DEVELOPMENT



Percent of
General Fund Budget

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.



Take steps to reduce auto dependency and champion environmental stewardship.

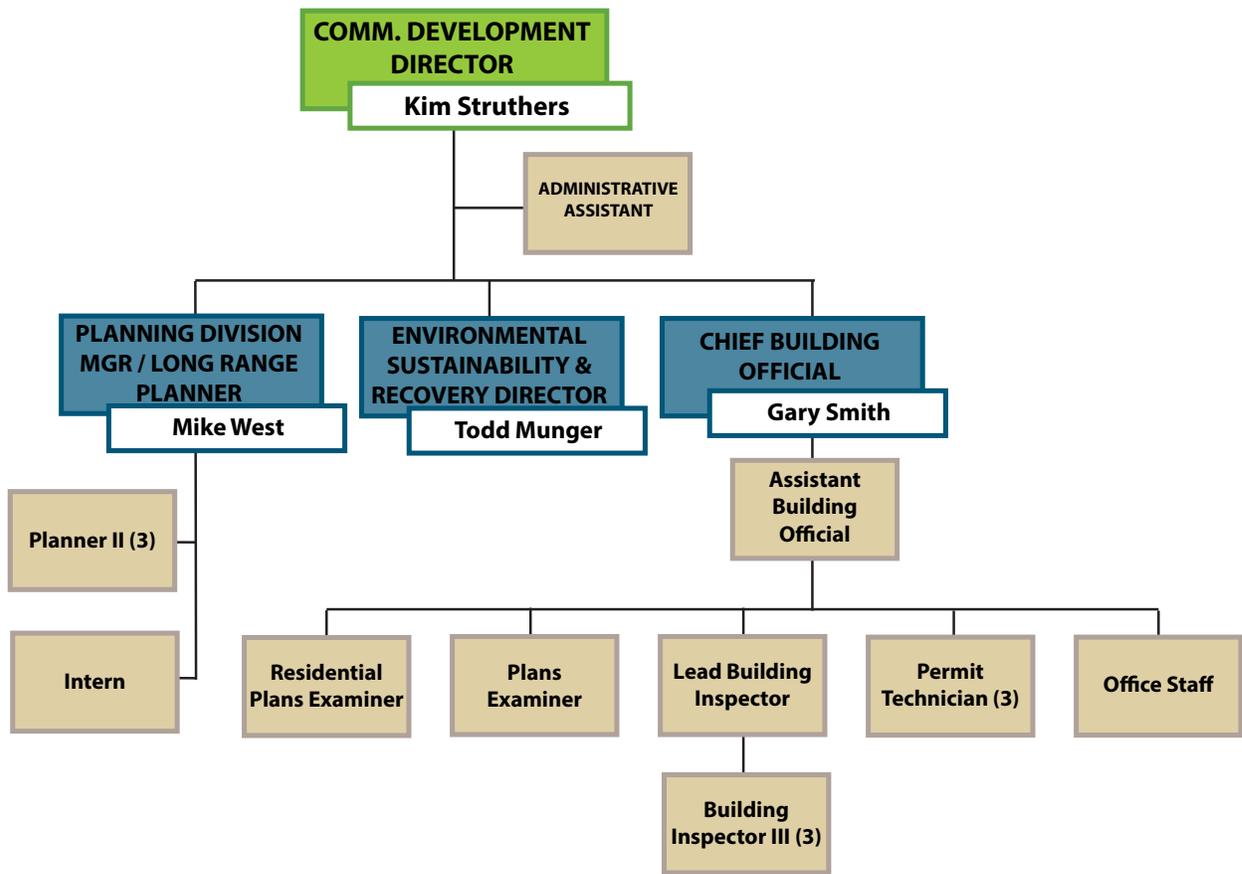
DEPARTMENT DESCRIPTION

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

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

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

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



POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Long Range Planner / Planning Division Manager	-	1.00	1.00	1.00	1.00
Planner III	1.00	-	-	-	-
Planner II	-	-	-	3.00	3.00
Planner I	2.00	3.00	3.00	-	-
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Environmental 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
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Residential Plans Examiner	-	-	-	-	1.00
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Building Inspector I	1.00	-	-	2.00	2.00
Building Inspector II	1.00	4.00	4.00	2.00	2.00
Building Inspector III	3.00	3.00	3.00	3.00	1.00
Permit Technician I	2.00	-	-	-	1.00
Permit Technician II	-	2.00	2.00	2.00	2.00
Part-time Non-benefited:					
Planning Intern	1.00	0.50	0.50	0.50	0.50
Office Staff	-	1.00	1.00	1.00	1.00
TOTAL FTE	17.00	20.50	20.50	20.50	21.50

PLANNING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Efficiently & effectively serve the development needs of the city.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Planning Commission & City Council reports prepared per FTE.	✓	56	50	50	52	50
Total single-family lots recorded per FTE.	✓	67.16	111.66	70	115	80
Total multi-family residential units recorded per FTE.	✓	48.33	118.66	100	320	120

DEPARTMENT/DIVISION OBJECTIVE: Implement the city's development plans.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
General Plan Implemented	✓	85%*	0%	10%	10%	20%

DEPARTMENT/DIVISION OBJECTIVE: Encourage ongoing training among planning staff.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Training Hours per FTE	✓	20	25.6	20	48	35

*A new general plan is being implemented



BUDGET INFORMATION

DEPARTMENT 56	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 436,995	\$ 561,307	\$ 600,686	\$ 644,984
13 Employee Benefits	190,099	246,557	268,981	286,496
21 Books, Subscriptions, & Memberships	1,082	1,642	3,000	3,000
22 Public Notices	5,158	2,889	9,000	9,000
23 Travel & Training	5,028	1,932	23,300	23,300
24 Office Supplies	5,129	2,628	12,500	12,500
25 Fleet Fund Charges	3,996	4,000	4,000	4,000
27 Utilities	3,084	-	3,000	2,466
28 Equipment Maintenance	-	-	4,295	4,295
31 Professional & Technical	45,723	17,603	32,320	32,320
32 IT Fund Charges	14,004	14,000	14,000	29,534
33 Risk Management Fund Charges	3,996	4,000	4,000	4,000
34 Recording Fees	6,128	5,252	6,000	6,000
35 Standards Update	-	-	1,000	1,000
46 Miscellaneous	2,372	2,356	2,500	2,500
54-000 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 722,791	\$ 864,165	\$ 988,582	\$ 1,065,395

FEES				
DEPARTMENT 56	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Annexation base	\$ 200	\$ 200	\$ 200	\$ 200
+ / Acre <50 acres	20	20	20	20
+ / Acre >50 acres	5	5	5	5
Area plan base	3,000	3,000	3,000	3,000
+ / Acre	10	10	10	10
Area plan amendment				
Minor (affecting 3 pages or less)	400	400	400	400
Intermediate (affecting 4 pages or more)	1,000	1,000	1,000	1,000
Major (addition of new property) base	1,500	1,500	1,500	1,500
+ / Acre	10	10	10	10
Amendments to:				
General plan	400	400	400	400
Zone district maps	400	400	400	400
Development code	400	400	400	400
Concept (Charge applies as a credit to preliminary subdivision or site plan):				
Single family residential / lot	20	20	20	20
Multi-Family Residential base	100	100	100	100
+ / unit	5	5	5	5
Non-residential base	100	100	100	100
+ / Acre	10	10	10	10
Concept PC base	500	500	500	500
+ / Acre	2	2	2	2
Preliminary subdivision plat				
Res. single family detached lots base	250	250	250	250
+ / lot	60	60	60	60
Res. multi-family attached units base	250	250	250	250
+ / unit	50	50	50	50
Non-residential base	250	250	250	250
+ / lot or unit	75	75	75	75
Final subdivision plat				
Res. single family detached lots base	350	350	350	350
+ / lot	75	80	80	80
Res. multi-family attached units base	350	350	350	350
+ / unit	65	70	70	70
Condominium base	300	300	300	300
+ / lot or unit	50	55	55	55
Non-Residential base	350	350	350	350
+ lot or unit	100	100	100	100

FEES CONT.

DEPARTMENT 56	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Site plan				
Multi-family residential base	\$ 500	\$ 500	\$ 500	\$ 500
+ / lot or unit	10	10	10	10
Non-residential / acre	350	350	350	350
or / 1,000 bldg. sq. ft. (if greater)	50	50	50	50
Lot Line Adjustments (not requiring a plat)	200	200	200	200
Final Plat Revision, Amend, Vacation base	200	200	200	200
+ / lot or unit	100	100	100	100
Two-lot subdivision with an existing home	350	350	350	350
Short Term Rental Application Fee	-	50	50	50
Permitted use (existing buildings only)	50	50	50	50
Conditional use	300	300	300	300
Modification of existing conditional use	150	150	150	150
Temporary uses	50	50	50	50
Vacat a Public Street	-	-	200	200
Zoning Verification Letters	50	50	50	50
Sign permits:				
Temporary special event	25	25	25	25
On premise project sign	100	100	100	100
Hearing Examiner	200	200	200	200
Construction drawing rev. / revised page (1st pg)	100	100	100	100
+ / each subsequent page	20	20	20	20
Revision to approved dev. agreement	2,500	2,500	2,500	2,500
Replacement of development bonds / bond	350	350	350	350
Pub. improvement inspect. base (% of bond)	1.4%	1.4%	1.4%	1.4%
+ / linear ft. T.V. fee for sewer lines	0.45	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	250	250	250
If made after original expiration date	500	500	500	500
+ additional extension requests	500	500	500	500
Grading permit first 20 acres	100	100	100	100
+ / each additional 20 acres	100	100	100	100
GIS maps:				
24" x 36" color	10	10	10	10
17" X 24" color	5	5	5	5
11" x 17" color	3	3	3	3
>24" x 36" / linear foot	2	2	2	2

FEES CONT.

DEPARTMENT 56	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
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	75	75	75
Books:				
Design standards	10	10	10	10
Development code	10	10	10	10
Downtown revitalization plan	20	20	20	20
Accessory Dwelling Units (Apartments)				
Application Fee	25	25	25	25
Impact Fees	4,253	4,253	4,253	4,253



BUILDING & PERMITTING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide timely building permits and inspections.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Total Building Permits Issued per FTE	✓	150	188	150	172	150
Total Building Inspections per FTE	✓	2,500	2,572	2,400	2,403	2,400
Inspections Completed within 24 Hours of Request (%)	✗	95%	90%	95%	90%	95%
Final & Four-way Inspections Completed within 24 hours (%)	✓	92%	90%	90%	90%	90%

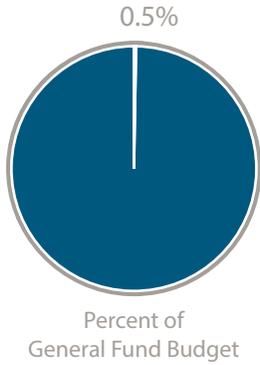
BUDGET INFORMATION

DEPARTMENT 58	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 786,224	\$ 819,835	\$ 855,313	\$ 1,100,585
11 Overtime	904	4,302	10,000	10,000
13 Employee Benefits	387,939	400,201	432,704	572,938
14 Uniforms	1,515	2,957	3,100	3,100
21 Books, Subscriptions, & Memberships	7,202	2,392	9,000	9,000
23 Travel & Training	13,566	4,240	17,000	17,000
24 Office Supplies	10,317	7,756	9,000	9,000
25 Fleet Fund Charges	24,600	24,601	24,601	24,601
27 Utilities	1,339	-	2,500	-
28 Equipment Maintenance	258	187	2,200	2,200
29 Risk Management Fund Charges	5,004	5,000	5,000	5,000
31 Professional & Technical	-	65	-	-
41 State 1% Building Fees	22,502	-	-	-
34 IT Fund Charges	18,000	18,000	18,000	22,882
46 Miscellaneous	2,172	2,350	4,210	4,210
54-000 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 1,281,543	\$ 1,291,885	\$ 1,392,628	\$ 1,780,516

FEES

DEPARTMENT 58	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Building permits (established by ICBO Building Standards):				
Total valuation of \$100 - \$500	\$ 23.50	\$ 23.50	\$ 23.50	\$ 23.50
+ / \$100 increase (\$501 - \$2,000)	3.05	3.05	3.05	3.05
The first \$2,000 of the total valuation	69.25	69.25	69.25	69.25
+ / \$1,000 increase (\$2,001 - \$25,000)	14	14	14	14
The first \$25,000 of the total valuation	391.75	391.75	391.75	391.75
+ / \$1,000 increase (\$25,001 - \$50,000)	10.10	10.10	10.10	10.10
The first \$50,000 of the total valuation	643.75	643.75	643.75	643.75
+ / \$1,000 increase (\$50,001 - \$100,000)	7	7	7	7
The first \$100,000 of the total valuation	993.75	993.75	993.75	993.75
+ / \$1,000 increase (\$100,001 - \$500,000)	5.60	5.60	5.60	5.60
The first \$500,000 of the total valuation	3,233.75	3,233.75	3,233.75	3,233.75
+ / \$1,000 increase (\$500,001 - \$1,000,000)	4.75	4.75	4.75	4.75
The first \$1,000,000 of the total valuation	5,608.75	5,608.75	5,608.75	5,608.75
+ / \$1,000 increase (above \$1,000,001)	3.65	3.65	3.65	3.65
Plan review:				
Residential (as % of permit fee)	40%	40%	40%	40%
Non-residential (as % of permit fee)	65%	65%	65%	65%
+State charge (as % of permit fee)	1%	1%	1%	1%
Building inspections:				
Single family residential (/ sq. ft.)				
Main floor	108.68	109.12	111.31	133.50
Second floor	108.68	109.12	111.31	133.50
Unfinished basement	27.17	27.28	27.83	33.37
Semi-finished basement	27.17	27.28	27.83	33.37
Finished basement	54.34	64.56	55.66	66.75
Garage - Wood Frame	43.02	43.47	48.79	53.90
Open carports	36.57	21.74	24.40	43.12
Building Plans Copies - Flash Drive	-	-	50	50
Re-inspection Fee	100	100	100	100
Temporary power setup	80	80	80	80

ECONOMIC DEVELOPMENT



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.



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

DEPARTMENT DESCRIPTION

The Economic Development Department manages the various urban renewal, economic development, and community development areas (see pages 194-196 for more information) and works in cooperation with other public and private sector groups to promote new capital investment and quality job creation in the City. The department focuses on attracting new businesses to the community to create a diversified tax base and help reduce the tax burden on the residential property owner.

ECONOMIC DEVELOPMENT DIRECTOR

Marlin Eldred

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Training hours	✓	40	40	40	40	40

DEPARTMENT/DIVISION OBJECTIVE: Focus on helping business succeed in Lehi.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Schedule and attend at least one business visit per month	✗	12	6	12	10	12

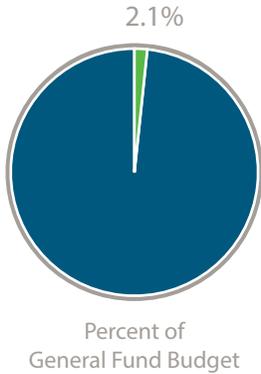
DEPARTMENT/DIVISION OBJECTIVE: Complete an update of the economic development strategic plan.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Economic Development Strategic Plan Completed (%)	N/A	95%	100%	-	-	-

BUDGET INFORMATION

DEPARTMENT 59	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 117,260	\$ 121,569	\$ 124,253	\$ 134,877
13 Employee Benefits	52,686	55,241	57,148	59,986
21 Books, Subscriptions, & Memberships	565	1,565	19,200	19,200
22 Public Notices	-	-	1,200	1,200
23 Travel & Training	7,212	421	7,875	7,875
24 Office Supplies	-	-	1,500	1,500
26 IT Fund Charges	2,004	2,000	2,000	10,000
28 Permits & Licenses	216	-	1,500	1,500
29 Risk Management Fund Charges	996	1,000	1,000	1,000
31 Professional & Technical	8,900	13,598	8,000	8,000
45 Miscellaneous	184	9,000	10,000	10,000
TOTAL EXPENDITURES	\$ 190,023	\$ 204,393	\$ 233,676	\$ 255,138

ENGINEERING



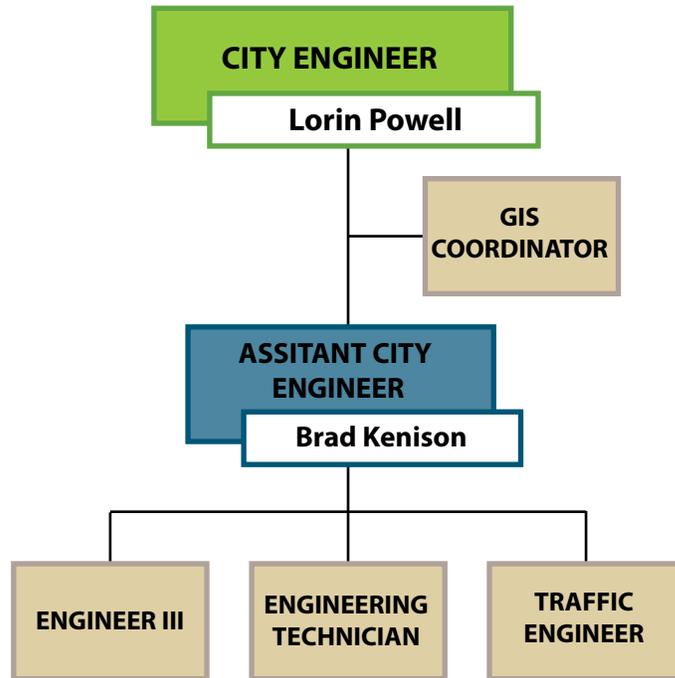
THE ENGINEERING DEPARTMENT WILL PROVIDE ENGINEERING AND GIS SUPPORT FOR CITY ADMINISTRATION, OPERATING DEPARTMENTS, AND CITIZENS IN ACCORDANCE WITH APPLICABLE REQUIREMENTS AND REGULATIONS.



Construct the Dry Creek PI Lake with shoreline improvements and a pipeline to service the city.

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 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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	1.00
Engineer III	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Traffic Engineer	-	-	1.00	1.00	1.00
TOTAL FTE	5.00	5.00	6.00	6.00	6.00

PERFORMANCE MEASURES

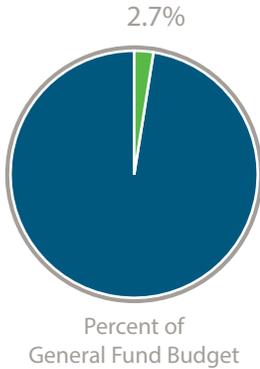
DEPARTMENT/DIVISION OBJECTIVE: Participate in the design, development, and construction of infrastructure throughout the City.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Percent Completed of Major Projects						
Traverse Blvd TRAX Xing & Road	✓	80%	95%	100%	100%	-
Main Street 2300 W to Crossroads	✓	10%	75%	100%	100%	-
Dry Creek Debris Basin	✓	15%	65%	100%	100%	-
600 East and Sandpit Culinary Tanks	✗	2%	60%	100%	90%	100%
700 South Cycle Track	✓	-	-	-	-	80%
2300 West Road (300 North to 2100 North)	✓	-	-	-	-	30%
Dry Creek PI Reservoir & Piping	✓	-	-	-	-	100%
Flight Park PI Reservoir & Piping	✓	-	-	-	-	100%
Vialetto PI Reservoir & Piping	✓	-	-	-	-	100%
Flight Park Culinary Well	✓	-	-	-	-	70%
West Side Culinary Tank	✓	-	-	-	-	50%
Southwest Sewer (700 to 1900 South)	✓	-	-	-	-	45%

BUDGET INFORMATION

DEPARTMENT 63	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 474,889	\$ 523,742	\$ 572,107	\$ 630,504
13 Employee Benefits	212,773	242,992	283,804	299,409
14 Uniforms	391	240	600	600
21 Books, Subscriptions, Memberships	255	2,317	800	1,300
23 Travel & Training	6,492	2,604	9,500	9,500
24 Office Supplies	314	5,892	5,500	4,500
25 Fleet Fund Charges	3,996	4,000	4,000	4,000
26 IT Fund Charges	6,000	6,000	6,000	25,022
28 Equipment Maintenance	252	25,352	25,000	27,500
29 Risk Management Fund Charges	19,686	2,000	2,000	2,000
31 Professional & Technical	2,004	36,238	23,000	23,000
45 Miscellaneous	45,522	485	500	500
54 Capital Outlay	450	-	-	-
	-	-	-	-
TOTAL EXPENDITURES	\$ 773,024	\$ 851,862	\$ 932,811	\$ 1,027,835

FINANCE



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).

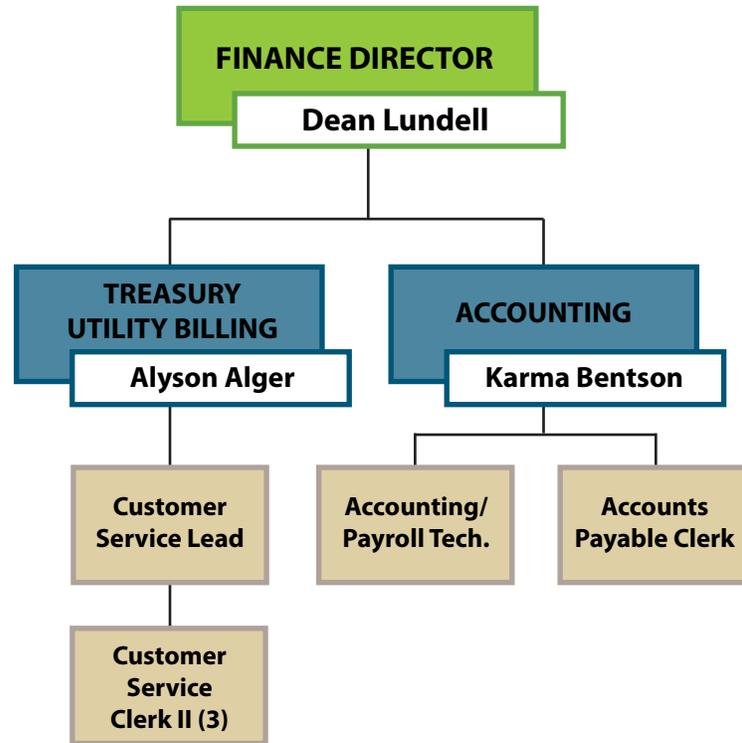


Evaluate Current Processes to Improve Efficiency and Planning

DEPARTMENT DESCRIPTION

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

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



POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Accounts Payable Technician	1.00	1.00	1.00	1.00	1.00
*Customer Service Representative II	1.00	3.00	3.00	3.00	3.00
*Customer Service Representative I	3.00	-	-	-	-
Part-time Non-benefited:					
Customer Service Technician I	0.50	-	-	-	-
TOTAL FTE	10.50	9.00	9.00	9.00	9.00

*Staffing changes are accounted for with the creation of the Information Center in FY 2020.

ACCOUNTING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Properly monitor and report the City's finances.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Accounts Payable Checks Count	✓	7,763	7,320	8,000	7,554	8,000
% of Monthly Financial Reports Completed by 20th Business Day After End of Month	✓	100%	100%	100%	100%	100%
General Fund Revenues	✓	\$50,572,830	\$59,997,988	\$50,866,324	\$54,466,324	\$58,016,593
General Fund Revenues per Capita	✓	\$725.33	\$790.41	\$636.00	681.02	697.51

BUDGET INFORMATION

DEPARTMENT 46	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 331,033	\$ 349,510	\$ 356,596	\$ 402,347
13 Employee Benefits	164,495	165,793	184,698	196,488
21 Books, Subscriptions, & Memberships	645	1,390	2,246	2,246
23 Travel & Training	5,260	745	6,500	6,500
24 Office Supplies	5,783	5,546	10,000	10,000
26 IT Fund Charges	9,996	10,000	10,000	40,489
27 Utilities	80	-	500	-
28 Equipment Maintenance	-	-	1,500	1,500
29 Risk Management Fund Charges	996	1,000	1,000	1,000
31 Professional & Technical	7,750	6,838	30,000	30,000
34 Auditor Expense	44,608	48,300	46,000	46,000
35 Budget Expense	575	575	550	550
45 Miscellaneous	1,358	852	3,500	3,500
TOTAL EXPENDITURES	\$ 572,579	\$ 590,550	\$ 653,090	\$ 740,619

TREASURY & UTILITY BILLING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Closely monitor the city's utility revenues.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Number of Active Utility Accounts	✓	23,611	24,800	26,040	26,094	27,400
Utility Billing Accounts over 60 Days (%)	✓	7.0%	7.0%	7.0%	8.0%	7.0%

BUDGET INFORMATION

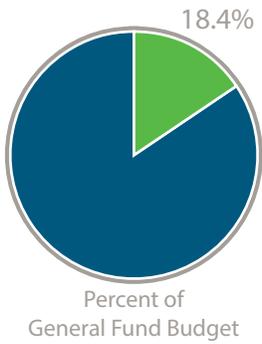
DEPARTMENT 45	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 271,250	\$ 281,710	\$ 287,192	296,226
13 Employee Benefits	163,455	172,674	183,727	186,677
21 Books, Subscriptions, & Memberships	-	-	1,000	1,000
23 Travel & Training	1,499	-	4,000	4,000
24 Office Supplies	6,107	3,232	3,200	3,200
26 IT Fund Charges	15,996	16,000	16,000	46,000
27 Utilities	40	-	1,000	-
28 Equipment Maintenance	-	-	500	500
29 Risk Management Fund Charges	9,996	10,000	10,000	10,000
31 Professional & Technical	13,065	7,011	10,000	11,000
45 Miscellaneous	1,637	531	1,000	1,000
TOTAL EXPENDITURES	\$ 483,045	\$ 491,157	\$ 517,619	\$ 559,602

FEES

DEPARTMENT 45	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Utility sign-up processing	\$ 30	\$ 30	\$ 30	\$ 30
Disconnect/connect fee (Water & Power)	50	50	50	50
Overdue charge/month (if past 30 days)	1.5%	1.5%	1.5%	1.5%
Returned check	20	20	Max Allowed by Law	Max Allowed by Law
Temporary power meter deposit	200	200	-	-



FIRE



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.

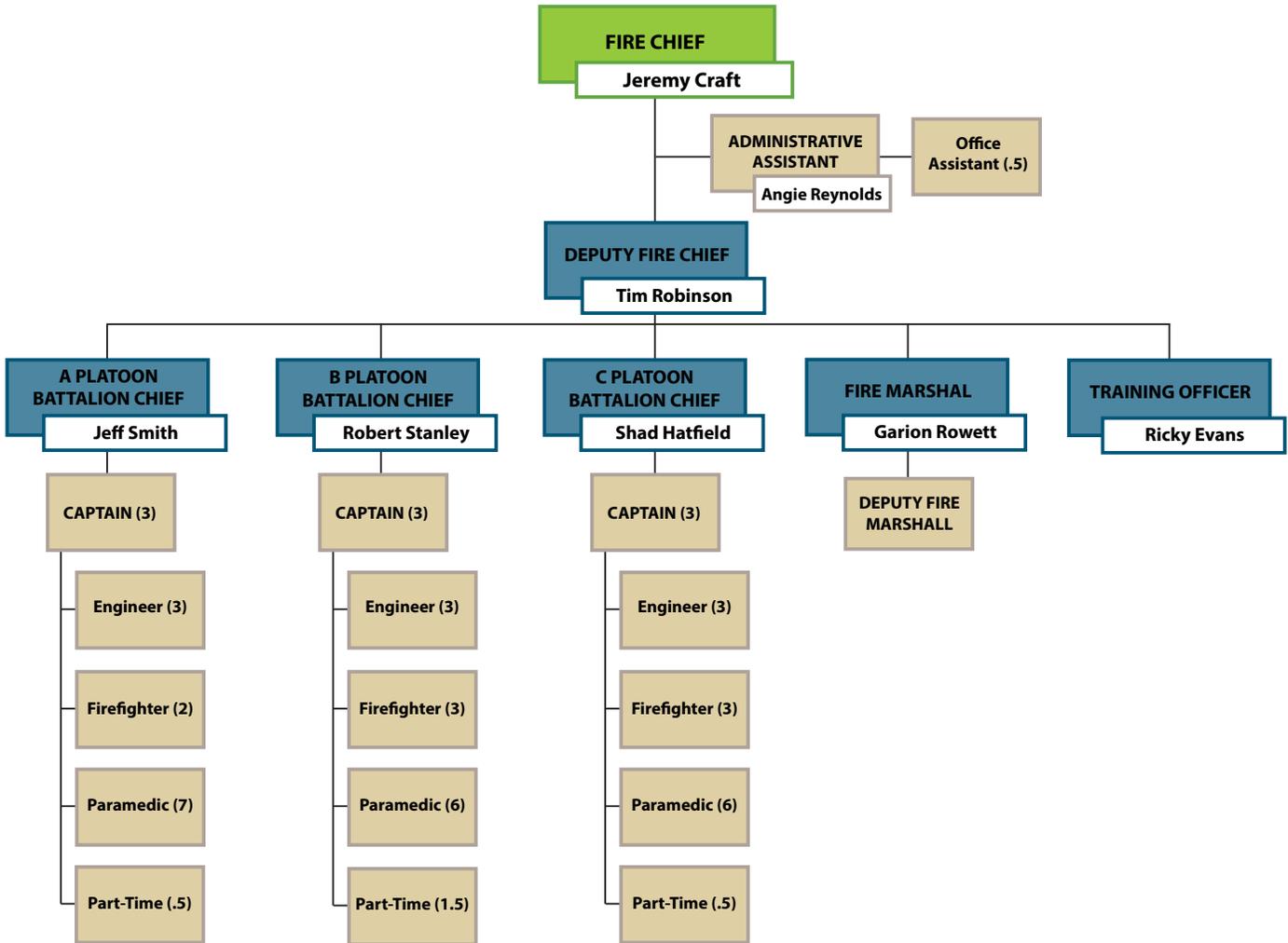


Continue to deliver a high level of professional service to the community while enhancing public education and community relations.

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.





Each Battalion Chief supervises a full staff at each of our fire stations: Station 81 (Center Street), Station 82 (2600 North) and Station 83 (Traverse Mountain).

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	-	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Captain	9.00	9.00	9.00	9.00	9.00
Fire Engineer	9.00	9.00	9.00	9.00	9.00
Firefighter/Paramedic	19.00	19.00	23.00	23.00	23.00
Firefighter/EMT-I	8.00	8.00	14.00	14.00	14.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Training Officer	-	-	-	1.00	1.00
Part-timer Non-benefited:					
Firefighter/Paramedic	9.90	9.90	1.50	1.50	1.50
Firefighter/EMT-I	2.45	2.45	1.00	1.00	7.00
Office Assistant	0.50	0.50	0.50	0.50	0.50
TOTAL FTE	64.85	65.85	66.00	67.00	73.00

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Total Calls	✓	3,866	3,994	4,200	4,720	4,850
Average EMS Response Time (minutes)	✓	5:56	5:52	4-6 Min	5:30	4-6 Min
*Average Fire Response Time (minutes)	✓	6:44	6:59	4-6 Min	5:59	4-6 Min
Total Fire Inspections	N/A	697	750	N/A	751	750
ISO Rating (updated every 5 years)	✓	3	3	3	2	2
Total Public Education Class Hours	N/A	1230	1200	N/A	329	1200
**Resident Satisfaction with Fire Services	✓	85	85	85	85	85

*Average Fire Response Time was previously combined with Average EMS Response Time. Calculation is separate moving forward.

**Resident Satisfaction with Fire Services was previously based on a 5-point scale. A 10-point scale will be used moving forward.

DEPARTMENT/DIVISION OBJECTIVE: Train and utilize CERT volunteers to properly assist with city functions.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Total Firefighter Training Hours	✗	12,130	8,857	11,000	6,955	10,000

BUDGET INFORMATION

DEPARTMENT 55	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 3,717,377	\$ 3,995,748	\$ 4,210,893	\$ 4,490,704
11 Overtime	222,277	268,409	177,729	177,729
13 Employee Benefits	1,888,618	2,104,265	2,279,193	2,377,832
14 Uniforms	90,885	94,760	87,907	87,907
21 Books, Subscriptions, Memberships	9,931	18,565	20,150	20,150
23 Travel & Training	23,460	21,270	62,110	62,110
24 Office Supplies	5,624	6,507	22,400	22,400
25 Fleet Fund Charges	583,164	733,164	895,394	995,394
26 Buildings & Grounds O&M	13,971	25,555	37,650	37,650
27 Utilities	10,991	23,531	32,000	24,000
29 Equipment Maintenance	66,791	71,477	74,500	74,500
30 Electricity - Lehi City Power	47,612	45,760	50,000	50,000
31 Professional & Technical	29,634	34,277	75,200	75,200
32 IT Fund Charges	20,004	20,000	20,833	67,573
33 Risk Management Fund Charges	9,996	10,000	10,000	10,000
36 Education	14,856	22,453	26,650	26,650
41 First Aid Supplies	131,488	95,611	122,950	122,950
46 Miscellaneous	157,486	156,845	192,860	232,860
TOTAL EXPENDITURES	\$ 7,044,164	\$ 7,748,196	\$ 8,392,889	\$ 8,955,609

BUDGET INFORMATION - EMERGENCY MANAGEMENT FUND

DEPARTMENT 49	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 29,674	\$62,021	\$ 64,497	\$ 68,734
13 Employee Benefits	2,252	34,378	41,181	42,313
21 Books, Subscriptions, Memberships	-	-	-	-
23 Travel & Training	98	300	3,500	3,500
24 Office Supplies	-	-	500	500
31 Professional & Technical	-	-	10,000	10,000
33 Miscellaneous	22,265	20,862	21,700	21,700
34 Cert Program	1,1983	5,473	12,500	12,500
35 Rehab Program	1,098	-	6,500	6,500
TOTAL EXPENDITURES	\$ 67,370	\$ 123,034	\$ 160,378	\$ 165,747

FEES

DEPARTMENT 55	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Ambulance: (Established by UT Bureau of Emergency Medical Services)				
Basic Ground Ambulance / transport	\$ 746	\$ 746	\$ 746	\$ 951
Intermediate Ground Ambulance / trans.	984	984	984	1,256
Paramedic Ground Ambulance / transport	1,440	1,440	1,440	1,838
Standard Mileage Rate / mile	31.65	31.65	31.65	36.90
+ 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	225	225	225
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	150	150	150
Fire/Smoke/CO2 (if >3 / yr. at res.) / alarm	50	50	50	50
Impact Fee:				
Per ERU	198	198	198	198
Annual Operational Permits:				
Single Use Permit:				
Agricultural Burn Permit	10	10	10	10
Fireworks Display (ground)	125	125	125	125
Aerial Fireworks Display:				
< 250 devices	140	140	140	140
> 250 devices	215	215	215	215
Pyrotechnics (other)	110	110	110	110
Candles and open flames	60	60	60	60
Carnivals:				
< 10 attractions	60	60	60	60
> 10 attractions	100	100	100	100
Tent:				
200 - 2000 sq. ft.	60	60	60	60
> 2000 sq. ft.	100	100	100	100
Canopy:				
400 - 2000 sq. ft.	60	60	60	60
> 2000 sq. ft.	100	100	100	100
Air Supported Structure	100	100	100	100
Fire Stand-by at Special Events	80	80	80	80
Inspections & Enforcement:				
Exempt Child Care Facility	25	25	25	25
Daycare/Pre-School	25	25	25	25
Nursing Homes	50	50	50	50

FEES (CONT.)

DEPARTMENT 55	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Assisted Living Facilities	\$ 50	\$ 50	\$ 50	\$ 50
Boarding School	100	100	100	100
Outpatient Provider	75	75	75	75
Hospital	200	200	200	200
Final for Occupancy	60	60	60	60
Flammable Finish Operations:				
Spray Booth	150	150	150	150
Powder Coating	150	150	150	150
Electrostatic Apparatus	150	150	150	150
Dipping Tank / tank	150	150	150	150
Amusement Building	100	100	100	100
Combustible Fiber Storage	60	60	60	60
Cutting and Welding	60	60	60	60
Dry Cleaning Plant	60	60	60	60
High Piled Storage	60	60	60	60
Hot Work Operations	60	60	60	60
Industrial Ovens / oven	60	60	60	60
LPG Dispensing	60	60	60	60
Spray Booths & Auto Painting	60	60	60	60
Lumber Yards	75	75	75	75
Woodworking Plants	75	75	75	75
Alarm User Permit	25	25	25	25
Fireworks Sales / location	60	60	60	60
Fire Protection Systems:				
Automatic Fire Sprinkler Systems:				
Plan Review:				
< 100 heads	125	125	125	125
100 - 199 heads	175	175	175	175
200 - 299 heads	225	225	225	225
> 300 heads	275	275	275	275
+ / head	0.50	0.50	0.50	0.50
Acceptance Testing:				
Underground Flush	60	60	60	60
Hydrostatic (2 hour maximum)	60	60	60	60
Acceptance (2 hour maximum)	60	60	60	60
Any Acceptance (2 hour maximum)	60	60	60	60
Other Fire Protection Systems:				
Additional Riser	50	50	50	50
Standpipe (2 hour maximum)	100	100	100	100

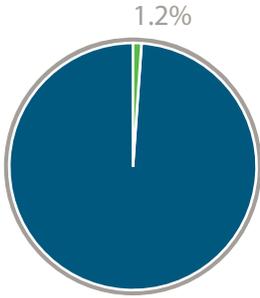
FEES (CONT.)

DEPARTMENT 55	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Automatic Fire Sprinkler System Remodel or Tenant Finish:				
Plan Review:				
< 5 heads	\$ 65	\$ 65	\$ 65	\$ 65
5 - 50 heads	125	125	125	125
> 50 heads	150	150	150	150
+ / head	0.50	0.50	0.50	0.50
Acceptance Testing:				
Hydrostatic (2 hour maximum)	60	60	60	60
Acceptance (2 hour maximum)	60	60	60	60
Fire Alarm Systems:				
Plan Review:				
New System	115	115	115	115
Remodel	65	65	65	65
Additional Floors	60	60	60	60
Acceptance (2 hour maximum)	60	60	60	60
Commercial Hood Systems:				
Plan Review / hood	115	115	115	115
Acceptance (2 hour maximum)	60	60	60	60
Fire Hydrant Installation and Testing:				
Underground Flush	60	60	60	60
Acceptance Testing	60	60	60	60
Fire Hydrant Single Usage	110	110	110	110
Fire Hydrant Multi Usage	100	100	100	100
Fire Hydrant Flow Test	60	60	60	60
LPG and Hazardous Materials:				
LPG Storage Tanks and Gas Systems:				
Plan Review	50	50	50	50
< 500 gallons (private use)	140	140	140	140
< 500 gallons (retail use)	140	140	140	140
> 500 gallons (private use)	165	165	165	165
> 500 gallons (retail use)	215	215	215	215
> 2000 gallons (plans)	215	215	215	215
> 4000 gallons (plans)	265	265	265	265
Hazardous Materials Storage Annual Permit:				
Minimal Storage	80	80	80	80
Haz Mat Storage	165	165	165	165
Haz Mat Dispensing	215	215	215	215
Manufacturing	265	265	265	265
Haz Mat Production	265	265	265	265

FEES (CONT.)

DEPARTMENT 55	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Waste Production	\$ 300	\$ 300	\$ 300	\$ 300
Multiple-Use Site	315	315	315	315
Liquid Storage Tank / tank (installation and closure)				
Plan Review	50	50	50	50
Underground:				
< 500 gallons	115	115	115	115
501 - 1000 gallons	165	165	165	165
> 1000 gallons	265	265	265	265
Above Ground:				
< 500 gallons	115	115	115	115
501 - 1000 gallons	165	165	165	165
> 1000 gallons	265	265	265	265
Explosives and Blasting / project	75	75	75	75
Explosives and Blasting annually	365	365	365	365
Compressed Gas Systems:				
Compressed Gas	115	115	115	115
Medical Gas	115	115	115	115
Combustible and Flammable Liquid Systems:				
Plan Review	50	50	50	50
If not UST or AST	215	215	215	215
Miscellaneous:				
+ / additional hour for reviews, inspections, approvals, etc. > 2 hours	60	60	60	60
Fire Report Copy	15	15	15	15
Plan Review Rush - Alarm	100	100	100	100
Plan Review Rush - Sprinkler	200	200	200	200
Stop Work Removal	100	100	100	100
After-Hrs. Inspection / hour (2 hour min.)	75	75	75	75
Installation without Permit	(Application fees double for installations with no permit)			
Open Burning: (for violations only)				
Type 1 Equipment / hour	230	230	230	230
Type 2 Equipment / hour	150	150	150	150
Type 6 Equipment / hour	120	120	120	120
Fire Chief or Marshal / day	95	95	95	95
EMT-Paramedic / hour	25	25	25	25
EMT-Intermediate / hour	22	22	22	22
Community Emergency Response Team Training				
Resident	35	35	35	35
Nonresidents	40	40	40	40

INFORMATION CENTER



Percent of
General Fund Budget

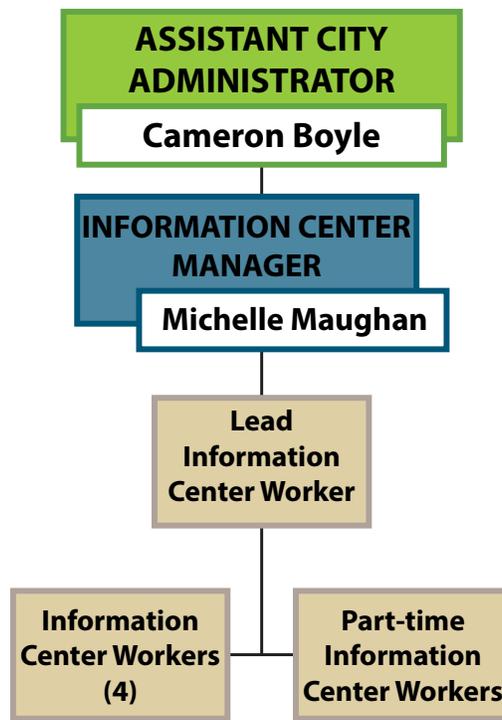
THE INFORMATION CENTER'S MISSION IS TO OFFER A ONE-STOP SERVICE FOR THE COMMUNITY THAT IS PROFESSIONAL, POLITE, AND PROGRESSIVE.



Provide a positive customer service experience for the residents of Lehi by providing a friendly and customer-centric culture among staff members.

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 Lead Information Center Worker will oversee the other Information Center Workers.



POSITION	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	PLANNED FY 2022
Full-time:					
Information Center Manager	1.00	1.00	1.00	1.00	1.00
Lead Information Center Worker	1.00	1.00	1.00	1.00	1.00
Information Center Workers	3.00	3.00	3.00	3.00	4.00
Part-time Non-benefited:					
Information Center Workers	2.00	2.00	2.00	2.00	1.50
TOTAL FTE	7.00	7.00	7.00	7.00	7.50

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide one-stop service that is professional, polite, and progressive						
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Passports Processed	✗	1,614	932	2,912	1,568	2,000
Phone calls answered	✓	38,731	40,017	42,000	45,150	46,000
Average time to answer phone	✗	12 Seconds	13 Seconds	10 Seconds	12 Seconds	10 Seconds
Average call length	✗	1:41 Minutes	1:53 Minutes	1:50 Minutes	1:54 Minutes	1:50 Minutes

BUDGET INFORMATION

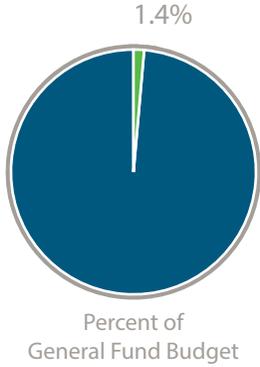
DEPARTMENT 50	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 290,666	\$ 292,445	\$ 328,431	\$ 349,886
11 Overtime	53	-	-	-
13 Employee Benefits	161,907	157,071	167,966	204,786
21 Books, Subscriptions, Memberships	3,000	50	1,000	1,000
23 Travel & Training	1,152	150	3,000	3,000
24 Office Supplies	2,743	1,801	5,600	5,600
26 IT Fund Charges	3,000	3,000	3,000	27,065
31 Professional & Technical	3,500	4,555	4,000	4,000
33 Miscellaneous	5,741	7,800	9,000	9,000
54 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 471,761	\$ 466,872	\$ 521,998	\$ 604,336

FEES				
DEPARTMENT 50	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Dumpster Rental / dumpster	\$ 150	\$ 150	\$ 200	\$ 200
+ 1 additional trip to dump	100	Discontinue	-	-
Landfill Transfer Station Punch Card:				
First Card within the year	Free	Free	Free	Free
Second Card within the year	10	10	Discontinue	Discontinue
Third Card within the year	30	30	Discontinue	Discontinue
Fourth Card within the year	50	50	Discontinue	Discontinue
Lehi History Book (Earlier Version)	15	15	15	15
Both books	40	40	40	40
Lehi History Book (Latest Version)	35	35	35	35
Business License				
Home-Occupied Business (no impact)	-	-	No Fee	No Fee
Home-Occupied Business (impact)	40	40	No Fee	No Fee
Base Fee	80	80	80	80
Fireworks	40	40	40	40
Seasonal/Temporary (Christmas tree lot, snow cone shack, etc)	40	40	40	40
Beer License	150	150	150	150
Single event alcohol	50	50	50	50
Alcohol License	300	300	300	300
Solicitor (per person)	50	50	50	50
Late Fee	25% of the renewal fee if not paid by February 15	25% of the renewal fee if not paid by within 45 days of renewal date	25% of the renewal fee if not paid by within 45 days of renewal date	25% of the renewal fee if not paid by within 45 days of renewal date
Animal Shelter: (as established by NUVAS)				
Dog License - 1 year (if spayed or neutered)	15	15	15	15
Dog License - 2 year (if spayed or neutered)	25	25	25	25
Dog License - 3 year (if spayed or neutered)	35	35	35	35
Dog License - 1 year (if not spayed or neutered)	35	35	35	35
Dog License - 2 year (if not spayed or neutered)	65	65	65	65
Dog License - 3 year (if not spayed or neutered)	95	95	95	95
Passport				
Passport Application Fees	35	35	35	35
(In addition to State Department Charges*)				
Processing Fee **	25	25	25	25
Photo Fee	10	10	10	10
Overnight Fee	Fee set up by USPS	Fee set up by USPS	Fee set up by USPS	Fee set up by USPS

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

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

JUSTICE COURT



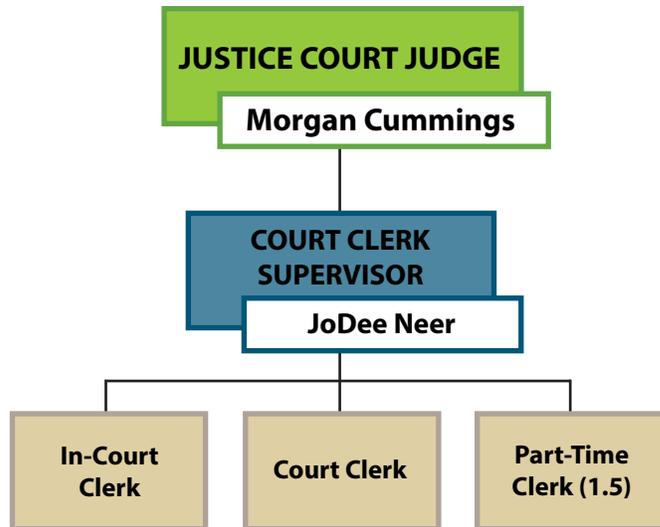
THE JUSTICE COURT WILL SIT IN JUDGMENT OF CRIMINAL AND COMMON LAW PROCEEDINGS, RESOLVE LEGAL ISSUES, AND ENSURE JUSTICE; THEREBY IMPROVING THE EQUALITY OF LIFE IN THE COMMUNITY BY PROVIDING AN OPEN, FAIR, EFFICIENT, AND INDEPENDENT SYSTEM FOR THE ADVANCEMENT OF JUSTICE UNDER THE LAW.



The Justice Court will proactively work with stakeholders to improve safety in the City, while making access to justice as efficient and meaningful as possible.

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 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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
In-Court Clerk	1.00	1.00	1.00	1.00	0.50
Court Clerk	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Clerk	1.50	1.50	1.50	1.50	1.50
TOTAL FTE	5.50	5.50	5.50	5.50	5.00



PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Encourage ongoing training among justice court staff.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Training Hours for Clerks	✓	12	12	12	20	12
Training Hours for Judge	✓	34	32	30	58	30

DEPARTMENT/DIVISION OBJECTIVE: Dispose of cases effectively & efficiently.

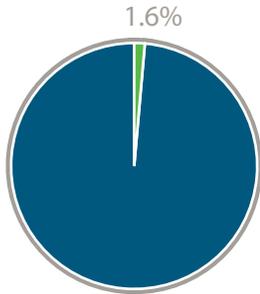
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Total cases per FTE	N/A	1564	1,152	N/A	1,043	N/A
Percent of Misdemeanor Cases Disposed of within 6 Months	✗	93%	78%*	92%	85%	92%
Percent of Traffic Cases Disposed of within 90 Days	✓	97%	90%	95%	96%	95%

*Lower number due to COVID restriction placed on the Court

BUDGET INFORMATION

DEPARTMENT 42	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 309,077	\$ 315,279	\$ 325,874	\$ 360,242
11 Overtime	-	220	750	750
13 Employee Benefits	173,975	147,064	160,256	167,689
21 Books, Subscriptions, & Memberships	1,135	174	1,000	1,000
23 Travel & Training	5,431	8,505	13,100	13,100
24 Office Supplies	10,158	11,225	11,000	11,000
25 Building & Grounds	-	25,000	25,000	25,000
26 IT Fund Charges	20,004	20,000	20,000	35,000
27 Utilities	14,319	17,075	15,000	18,000
28 Equipment Maintenance	105	-	1,800	1,800
29 Risk Management Fund Charges	996	1,000	1,000	1,000
30 Electricity - Lehi City Power	5,522	4,791	5,575	5,575
31 Professional & Technical	22,586	21,370	23,460	23,460
32 Witness & Jury Fees	-	-	4,000	4,000
33 Miscellaneous	4,829	2,920	4,000	4,000
TOTAL EXPENDITURES	\$ 568,136	\$ 574,623	\$ 611,815	\$ 671,616

LEGAL SERVICES



Percent of
General Fund Budget

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.



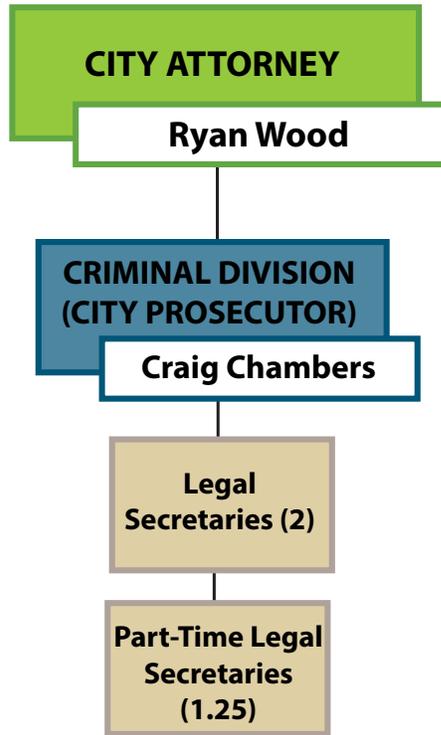
Safeguard the rights and interests of Lehi families by (1) vigorously prosecuting crime, (2) managing claims and litigation to protect tax dollars, and (3) defending public policies advanced by Lehi's elected representatives.

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 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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
Legal Secretary	1.00	1.00	1.00	2.00	2.00
Part-time Non-benefited:					
Assistant City Prosecutor	0.50	0.50	0.50	-	-
Legal Secretary	1.25	1.25	1.25	1.25	1.25
TOTAL FTE	4.75	4.75	4.75	4.75	4.75

CIVIL DIVISION

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Total Liability Claims Filed	N/A	8	7	N/A	9	N/A
Total Lawsuits Filed	N/A	2	3	N/A	3	N/A

CRIMINAL DIVISION

PERFORMANCE MEASURES

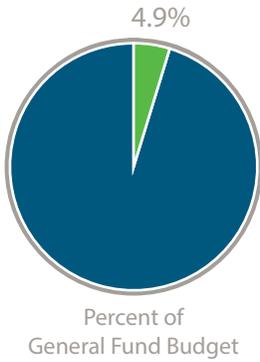
DEPARTMENT/DIVISION OBJECTIVE: Effectively and efficiently prosecute those charged with crimes in Lehi City.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Criminal Informations filed by Prosecution	N/A	2,024	1,743	N/A	1,607	N/A
Criminal Informations closed	N/A	1,847	2,663	N/A	1,283	N/A

BUDGET INFORMATION

DEPARTMENT 48	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 388,721	\$ 405,927	\$ 443,182	464,426
13 Employee Benefits	142,766	139,977	186,423	183,374
21 Books, Subscriptions, & Memberships	6,184	9,693	8,500	8,500
23 Travel & Training	3,760	512	5,500	5,500
24 Office Supplies	5,530	1,453	10,000	10,000
26 IT Fund Charges	8,004	8,000	8,000	23,534
27 Utilities	132	-	500	-
29 Risk Management Fund Charges	2,004	2,000	2,000	2,000
31 Professional & Technical	12,760	13,589	40,000	40,000
32 Prosecutor Outside Counsel	27,340	5,942	30,000	30,000
33 Miscellaneous	888	118	2,500	2,500
TOTAL EXPENDITURES	\$ 598,090	\$ 587,211	\$ 736,605	\$ 769,834

LEISURE SERVICES



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.



Implement cutting-edge, family-centric recreation opportunities for residents.

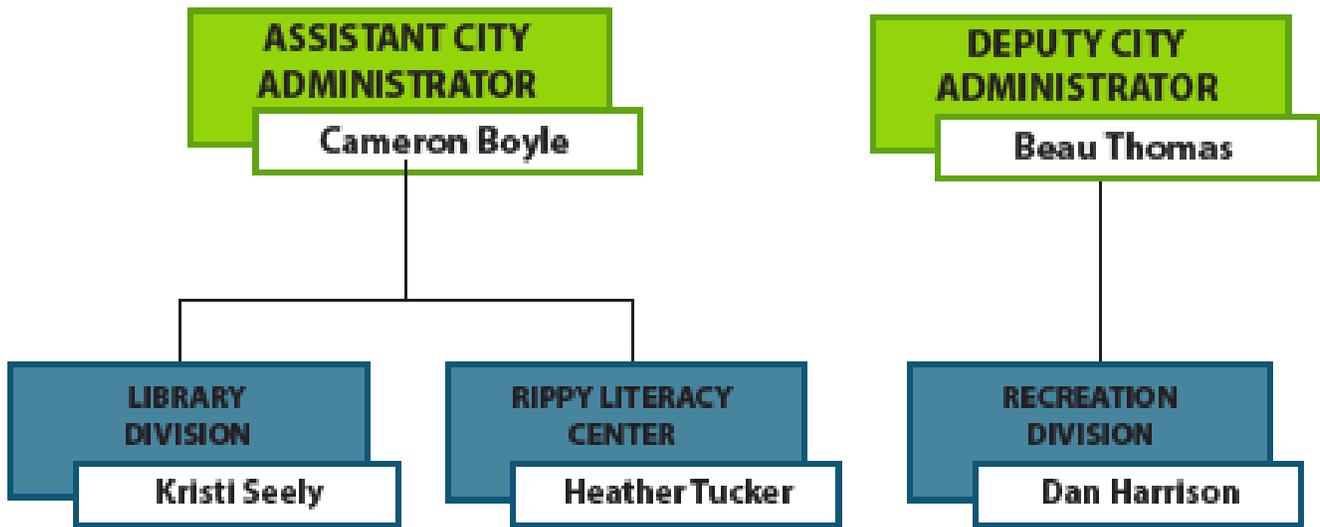
DEPARTMENT DESCRIPTION

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 151-163 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 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Recreation Division (21, 22, 68)	98.97	81.44*	86.49	91.21	96.02
Library Division (74)	21.00	21.00	21.00	21.00	21.00
Literacy Center Division (75)	8.00	10.13	9.63	9.63	9.63
TOTAL FTE	127.97	112.57	117.12	125.82	126.65

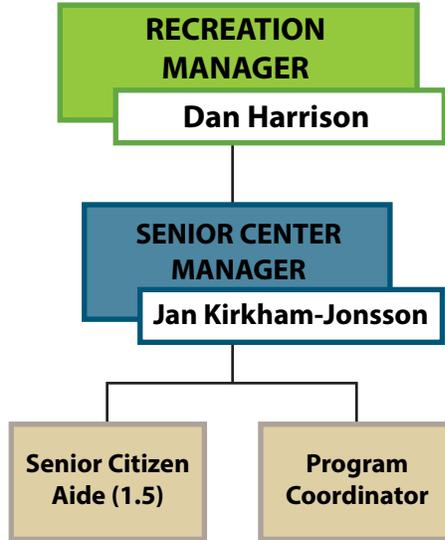
Detailed staffing information is found under each division description.

**Decrease due to COVID-19 and adjusted facility hours.*

RECREATION

Information about the Recreation Division Special Revenue Fund can be found on page 151.

SENIOR SERVICES



POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Senior Citizen 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 Citizen Aide	1.50	1.50	1.50	1.50	1.50
TOTAL FTE	3.50	3.50	3.50	3.50	3.50

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Average Daily Attendance	✓	42	34	40	40	40
Lunches Served per FTE	✓	9,630*	5,826*	5,000	9,578	10,000

*Increase due to COVID-19 and Drive-By Meals.

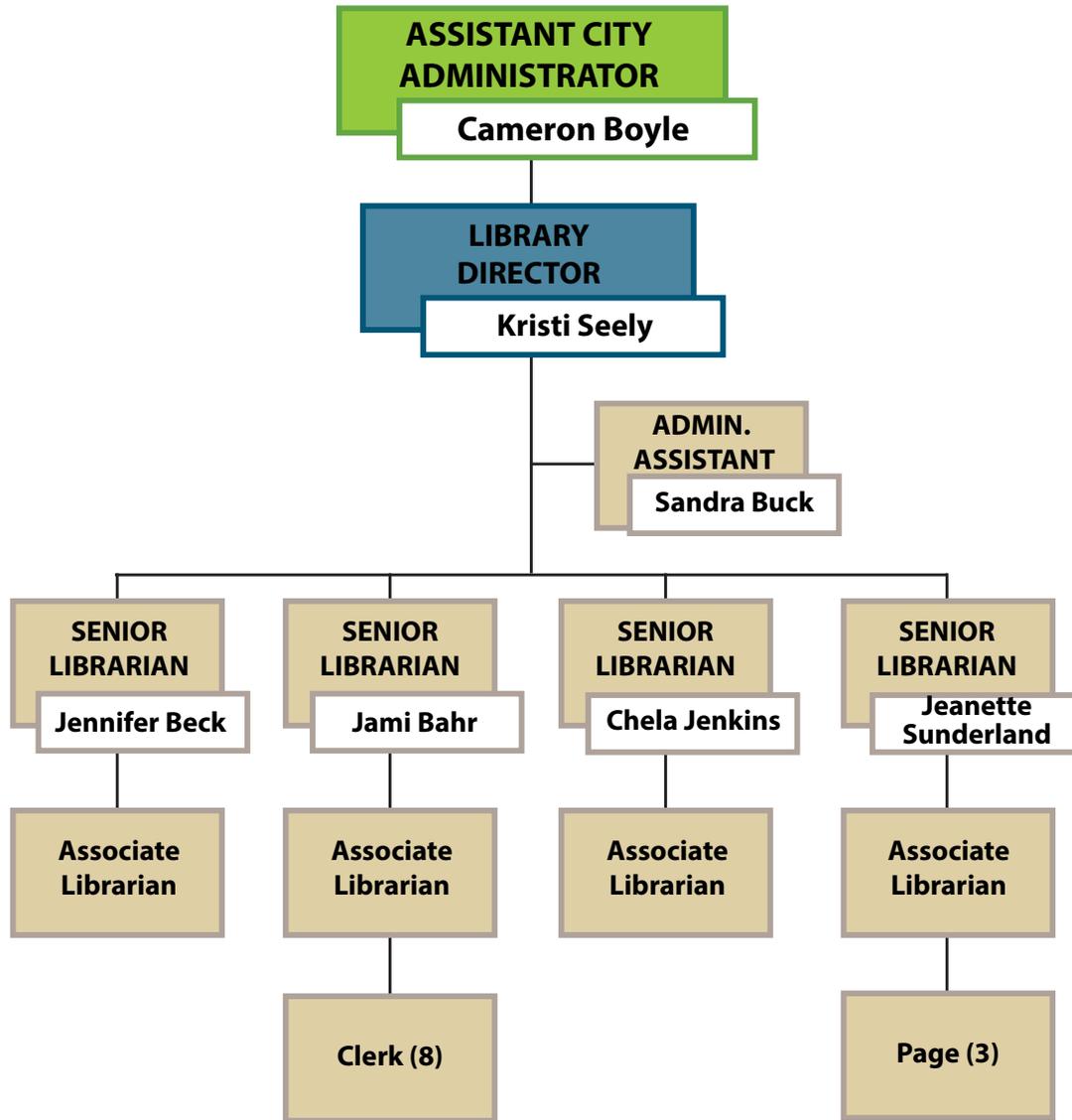
BUDGET INFORMATION

DEPARTMENT 68	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 126,612	\$ 128,080	\$ 167,832	\$ 175,563
11 Overtime	350	-	-	-
13 Employee Benefits	46,025	47,382	50,995	55,782
23 Travel & Training	21,247	296	2,000	2,000
24 Office Supplies	1,225	2,660	4,000	4,000
26 Buildings & Grounds O & M	-	15,105	15,000	15,000
27 Utilities	-	-	2,000	-
19 IT Fund Charges	135	-	-	-
30 Electricity - Lehi City Power	-	-	6,500	-
31 Professional & Technical	-	-	1,650	1,650
32 Program Expenditure	3,969	12,045	63,000	69,612
38 Meal Management	18,849	1,334	23,000	23,000
45 Miscellaneous	4,340	-	9,000	9,000
54 Capital Outlay	-	-	-	7,805
Total Expenditures	\$ 222,750	\$ 206,901	\$ 344,977	\$ 363,413

FEES

DEPARTMENT 68	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Membership - Annual	\$ 5	\$ 5	\$ 5	\$ 5
Lunch (Mountainland Association of Govts.):				
+ case of 24 Ensure	20	20	20	Discontinue
+ case of 24 Glucerna	30	30	30	Discontinue
Facility rental:				
Small room rental	25	25	25	25
Over 60 / hour (birthday or anniversary)	25	25	25	25
Other / hour	50	50	50	50
Non-resident / hour	60	60	60	60
+ deposit	500	200	200	200

LIBRARY



POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Library Director	1.00	1.00	1.00	1.00	1.00
Senior 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	3.00	3.00	3.00	4.00
Clerk	-	1.00	1.00	1.00	-
Part-time Non-benefited:					
Clerk	8.00	8.00	8.00	8.00	6.70
Page	3.00	3.00	3.00	3.00	4.30
TOTAL FTE	21.00	21.00	21.00	21.00	21.00

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Total Holdings Per Capita	✗	1.86	1.73	1.73	1.57	1.57
Number of E-Holdings	✗	8,071	8,071	8,200	8,071	8,100
Number of E-Checkouts	✓	195,108*	225,814	230,000	244,672	250,000
Number of Family-Related Activities	✗	5	2	4	2	3
Circulation Rate per Patron	✗	34.48	16.2	35.00	20.20	23.00

*Increase due to COVID-19

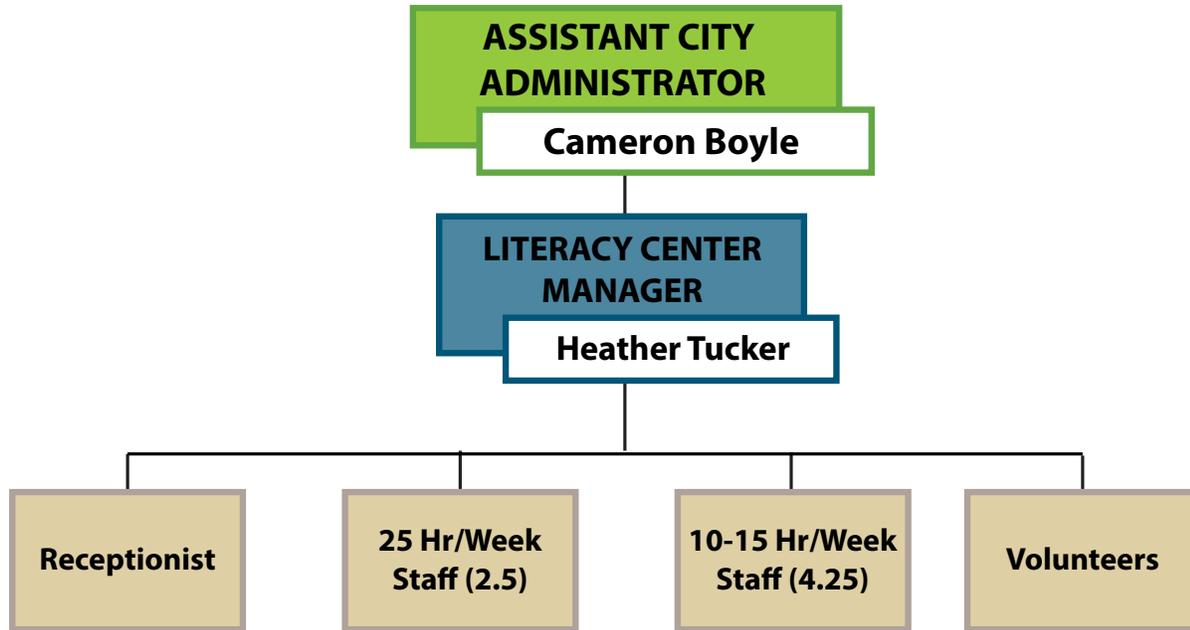
BUDGET INFORMATION

DEPARTMENT 74	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 690,596	\$ 725,560	\$ 722,881	\$ 810,487
13 Employee Benefits	290,873	278,770	298,271	322,231
21 Books	185,000	204,500	210,000	210,000
22 Subscriptions	10,000	8,659	10,000	10,000
23 Travel & Training	7,000	2,014	7,000	7,000
24 Office Supplies	22,000	26,707	22,000	22,000
25 Equipment Maintenance	51,827	50,522	51,827	58,267
26 Buildings & Grounds O & M	2,000	25,000	25,000	25,000
27 Utilities	10,000	5,698	10,000	10,000
28 Story Hour Expense	8,250	6,938	8,250	8,250
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
30 Electricity - Lehi City Power	18,000	15,799	18,000	18,000
31 Professional & Technical	5,000	1,781	5,000	17,500
34 Collections	2,000	1,050	2,000	2,000
36 IT Fund Charges	51,500	50,000	50,000	66,560
45 Miscellaneous	8,830	7,813	10,330	10,330
Capital Outlay	-	-	-	11,048
TOTAL EXPENDITURES	\$ 1,367,876	\$ 1,4315,810	\$ 1,470,559	\$ 1,613,673

FEES				
DEPARTMENT 74	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Library Card:				
Resident	\$ -	\$ -	\$ -	\$ -
Non-resident / year	80	80	80	80
Non-resident / 6 months	40	40	40	40
Reciprocal Borrower / year	40	40	40	Discontinue
Reciprocal Borrower / 6 months	20	20	20	Discontinue
Replacement of card	3	3	3	3
Check Out Fees				
DVD/Blu-ray/Video / week	1	1	1	1
Inter-Library Loan / item	5	5	5	5
Inter-Library Loan kits / kit	10	10	10	10
Copies:				
Letter size	0.10	0.10	0.10	0.10
Legal size	0.15	0.15	0.15	0.15
Printing	0.10	0.10	0.10	0.10
Used book sales	0.50-1.00	0.50-1.00	0.50-1.00	0.50-1.00
Fines:				
Overdue items (except DVD/Blu-ray/Video)/ day	-	-	-	-
Overdue Inter-Library Loan (any item) / day	-	-	-	-
Overdue DVD/Blu-ray/Video / day	-	-	-	-
Damage				
Repairable Damage	up to full cost of item			
Major Damage (not repairable)	full cost of item			



LITERACY CENTER



POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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	1.88	2.50	2.50	2.50	2.50
Staff - 10-15 Hours/Week	4.13	4.13	4.13	4.13	4.13
Receptionist	1.00	1.00	1.00	1.00	1.00
TOTAL FTEs	9.00	9.63	9.63	9.63	9.63



PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Total Literacy Center Participants	×	1,233	843	1,200	1,169	1,300
Hours of Literacy Center Service Provided	×	32,020	17,990	20,000	14,940	20,000

*Decrease due to COVID-19

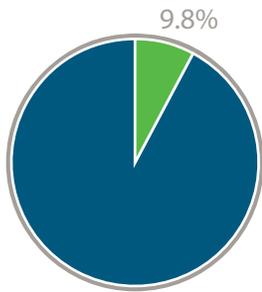
DEPARTMENT/DIVISION OBJECTIVE: Provide quality volunteer opportunities to qualified individuals.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Literacy Center Volunteer Hours	×	4,026	553.75	3,000	1,408	2,000
Literacy Center Volunteer Tutors	×	365	50	250	126	200
Presidential Awards for Volunteerism Awarded	×	32	2	25	2	25

BUDGET INFORMATION

DEPARTMENT 75	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 225,237	\$ 213,733	\$ 257,397	\$ 275,548
13 Employee Benefits	63,442	49,113	90,154	93,410
22 Books, Subscriptions, & Memberships	270	570	500	500
23 Travel & Training	-	-	1,000	1,000
24 Office Supplies	6,885	5,825	5,000	5,000
26 Buildings & Grounds O & M	1,535	15,000	15,000	15,000
27 Utilities	5,152	5,287	4,000	5,500
28 Equipment Maintenance	-	-	750	750
29 Risk MGMT Fund Charges	5,004	5,155	5,000	5,000
30 Electricity- Lehi City Power	-	6,504	5,000	6,500
31 Professional & Technical	10,296	-	2,500	2,500
36 IT Fund Charges	5,004	5,000	5,000	20,000
45 Miscellaneous	7,973	5,721	6,000	6,000
46 Literacy Foundation Expenses	4,309	-	-	-
TOTAL EXPENDITURES	\$ 335,108	\$ 311,908	\$ 397,301	\$ 436,708

PARKS & FACILITIES



Percent of
General Fund Budget

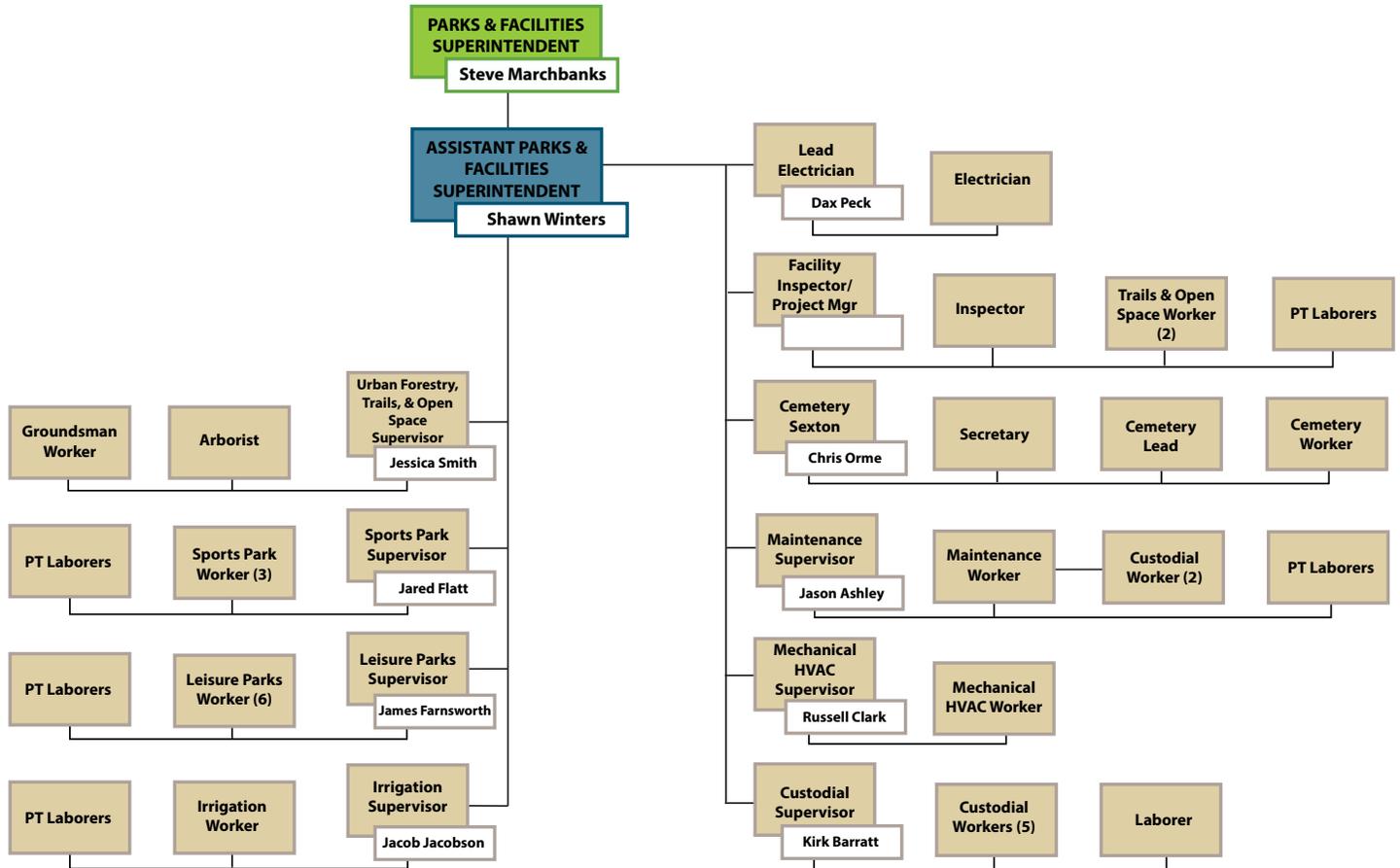
THE PARKS & FACILITIES DEPARTMENT WILL PROVIDE THE CITIZENS OF LEHI ENJOYABLE, SAFE, CLEAN, EASILY ACCESSIBLE, FISCALLY PRUDENT, ENVIRONMENTALLY SOUND, AND WELL-MAINTAINED, PARKS, CEMETERY, AND BUILDINGS.



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

DEPARTMENT DESCRIPTION

The Parks and Facilities Division is responsible for the maintenance of all open recreation and leisure spaces and City buildings within Lehi. The division performs park improvements and maintenance, building improvements and janitorial services, public grounds maintenance, and cemetery service and maintenance. The Buildings and Grounds fund information can be found on page 193.



POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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
Custodial Supervisor	1.00	1.00	1.00	1.00	1.00
Custodial Worker	2.00	2.00	3.00	4.00	5.00
Facility Inspector/Project Manager	1.00	1.00	1.00	1.00	1.00
Long Range Planner	-	-	-	-	1.00
Sports Park Supervisor	1.00	1.00	1.00	1.00	1.00
Sports Park Worker	2.00	2.00	2.00	3.00	3.00
Leisure Parks Supervisor	1.00	1.00	1.00	1.00	1.00
Leisure Parks Worker	4.00	4.00	6.00	6.00	6.00
Electrician	1.00	1.00	1.00	1.00	1.00
Journey Electrician	-	-	-	-	1.00
Mechanical HVAC Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanical HVAC Worker	1.00	1.00	1.00	1.00	1.00

POSITION CONT.	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Irrigation Supervisor	1.00	1.00	1.00	1.00	1.00
Irrigation Worker	1.00	1.00	1.00	1.00	1.00
Urban Forestry, Trails, and Open Space Supervisor	1.00	1.00	1.00	1.00	1.00
Trails and Open Space Worker	2.00	2.00	2.00	3.00	3.00
Arborist Groundsman Worker	-	-	-	-	1.00
Cemetery Sexton	1.00	1.00	1.00	1.00	1.00
Cemetery Lead	1.00	1.00	1.00	1.00	1.00
Cemetery Worker	1.00	2.00	2.00	2.00	2.00
Seasonal/Temporary:					
Cemetery Secretary	0.50	0.50	0.50	0.50	0.50
Laborer	7.50	7.50	7.50	7.50	7.50
TOTAL FTE	35.00	36.00	39.00	42.00	46.00

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Total Building Square Footage per FTE	✓	42,366	34,561	31,419	31,419	27,585
Total Cemetery Acres Maintained per FTE	✓	10.5	10.5	10.5	10.5	10.5
Detention acres maintained	✓	49.0	51.0	51.0	55	55
Leisure park acres maintained per FTE	✗	45	40	43	45	45
Sports park acres maintained per FTE	✓	33.3	33.3	25	25	25
Open space acres maintained per FTE	✓	92.6	92.6	92.6	92.6	92.6
Natural Surface trail miles maintained per FTE	✓	7.06	12.88	18.88	18.88	25

BUDGET INFORMATION

DEPARTMENT 64 - PARKS MAINTENANCE	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 1,073,199	\$ 1,182,141	\$ 1,386,492	\$ 1,788,398
11 Overtime	35,000	52,680	50,000	50,000
13 Employee Benefits	525,717	517,480	686,940	678,189
14 Uniforms	9,030	12,861	9,030	9,330
23 Travel & Training	8,000	11,640	12,000	17,000
24 Office Supplies	2,000	2,355	2,000	2,000
25 Fleet Fund Charges	81,357	81,357	96,357	105,538
26 Buildings & Grounds O&M	84,500	100,823	84,500	84,500
27 Utilities	7,500	32,407	7,500	29,979
28 Equipment Maintenance	40,000	56,554	40,000	40,000
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
30 Electricity - Lehi City Power	48,000	99,663	48,000	100,000
31 Professional & Technical	369,500	304,377	419,500	419,500
32 IT Fund Charges	6,000	6,000	6,000	31,021
38 Tree Trimming	20,000	41,584	60,000	60,000
45 Purchase of Trees	103,000	11,285	108,000	108,000
46 Miscellaneous	12,850	7,640	22,850	22,850
48 Park Maintenance	196,700	189,065	206,700	206,700
49 Park Pavilion & Playground Updates	55,000	105,278	87,000	87,000
54 Capital Outlay	-	45,929	75,500	50,000
TOTAL EXPENDITURES	\$ 2,682,353	\$ 2,866,119	\$ 3,413,369	\$ 3,895,005

DEPARTMENT 76 - CEMETERY	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 240,651	\$ 251,505	\$ 281,895	\$ 300,051
11 Overtime	2,040	583	3,500	3,500
13 Employee Benefits	104,032	109,376	119,775	117,689
14 Uniforms	1,236	632	1,800	1,800
21 Newspaper Expense	- 754	-	357	357
24 Office Supplies	15,000	1,801	2,000	2,000
25 Fleet Fund Charges	33,076	15,000	15,000	15,000
26 Cemetery Maintenance	2,485	22,681	24,000	29,000
27 Utilities	9,777	4,759	6,200	5,879
28 Equipment Maintenance	2,004	8,987	16,000	16,000
29 Risk Management Fund Charges	3,183	2,000	2,000	2,000
30 Electricity - Lehi City Power	6,793	3,162	3,000	3,000
31 Professional & Technical	3,996	7,225	5,000	5,000
32 IT Fund Charges	3,996	4,000	4,000	9,321
40 Safety	452	-	-	-

BUDGET INFORMATION CONT.

45 Purchase of Trees	\$ 1,653	\$ 13,531	\$ 8,500	\$ 8,500
46 Miscellaneous	447	5,458	9,000	9,000
54 Capital Outlay	-	32,421	39,500	65,000
TOTAL EXPENDITURES	\$ 427,127	\$ 483,120	\$ 541,527	\$ 593,097

FEES

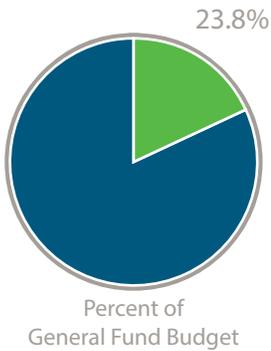
DEPARTMENT 76 - CEMETERY	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2022		APPROVED FY 2023	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Spaces	\$1,100	\$ 850	\$1,100	\$ 850	\$1,100	\$ 850	\$1,300	\$1,000
Infant	250	250	250	250	250	250	250	250
Cremains(1/2 space)	300	300	300	300	300	300	500	500
Perpetual care spaces (all 8-space lots sold before 1950)	425	425	425	425	425	425	-	-
Headstone setting	35	35	50	50	50	50	50	50
Interment								
+ on Saturdays and Holidays	250	250	350	350	350	350	350	350
Adult	350	350	350	350	350	350	850	500
Infant	300	200	300	200	300	200	400	300
Cremation	300	200	300	200	300	200	400	300
Title/Certificate transfer		75		75		75		75
Disinterment:								
With a standard vault		1,200		1,200		1,200		1,200
Infant		800		800		800		800
Cremains		600		600		600		600

DEPARTMENT 64 - PARKS MAINTENANCE	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2022		APPROVED FY 2023	
	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
Exchange Park / full day	-	-	55	40	55	40	55	40
Exchange Park / half day	-	-	40	25	40	25	40	25
Eagle Summit Park / half day	55	40	55	40	55	40	55	40

FEES CONT.

DEPARTMENT 64 - PARKS MAINTENANCE	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2022		APPROVED FY 2023	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
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
Sports Complex West / full day	55	40	55	40	55	40	55	40
Sports Complex West / half day	40	25	40	25	40	25	40	25
Sports Complex South / full day	55	40	55	40	55	40	55	40
Sport Complex South / half day	40	25	40	25	40	25	40	25
Sports Complex Horshoe / full day	-	-	55	40	55	40	55	40
Sports Complex Horshoe / half day	-	-	40	25	40	25	40	25
Sports Complex North (Fields) / full day	-	-	55	40	55	40	55	40
Sports Complex North (Fields) / half day	-	-	40	25	40	25	40	25
Triumph Park / full day	-	-	55	40	55	40	55	40
Triumph Park / half day	-	-	40	25	40	25	40	25
Wines Park #1 / full day	80	55	80	55	80	55	80	55
Wines Park #1 / half day	55	40	55	40	55	40	55	40
Wines Park #2 / full day	80	55	80	55	80	55	80	55
Wines Park #2 / half day	55	40	55	40	55	40	55	40
Wines Park #3 / full day	55	40	55	40	55	40	55	40
Wines Park #3 / half day	40	25	40	25	40	25	40	25
Wines Park #4 / full day	55	40	55	40	55	40	55	40
Wines Park \$4 / half day	40	25	40	25	40	25	40	25
Special events maintenance fee / hour	150	125	150	125	150	125	150	125
Willow Park Pavillion/Campground Fees								
Pavilion / half day		-		65		65		65
Pavilion / full day		-		100		100		100
Group Areas / Overnight camping		-		175		175		175
Overnight camping / per site		-		25		25		25
Impact Fee:								
Residential / dwelling unit		2,772.98		2,772.98		2,772.98		2,772.98
Multi-Family / dwelling unit		2,415.41		2,415.41		2,415.41		2,415.41

POLICE



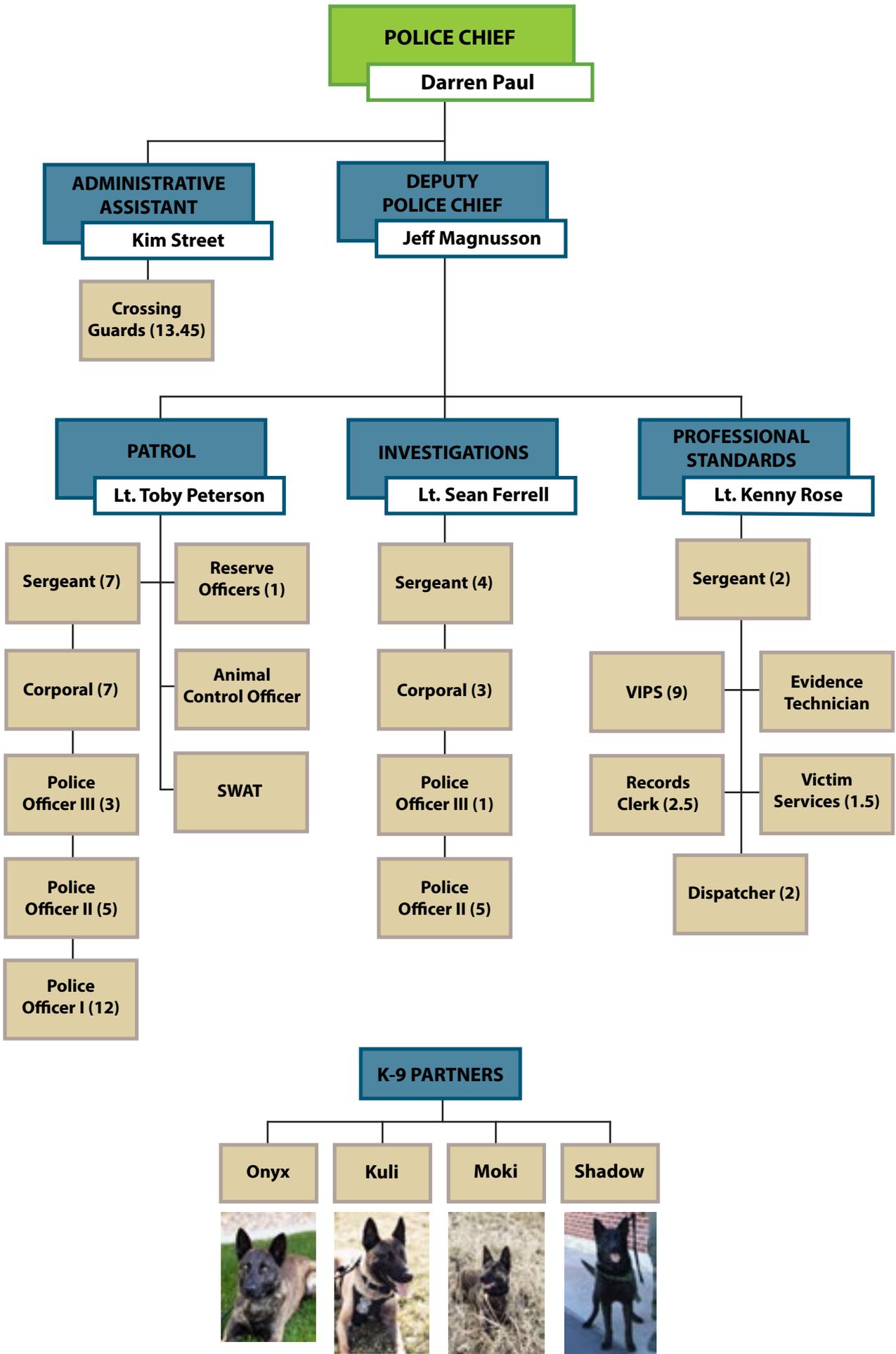
THE POLICE DEPARTMENT WILL PROVIDE A SAFE AND SECURE COMMUNITY BY DELIVERING PROFESSIONAL AND COURTEOUS SERVICES AS DETERMINED IN PARTNERSHIP WITH LEHI RESIDENTS. THE DEPARTMENT IS DEDICATED TO THE FOLLOWING FIVE VALUES: (1) FOSTERING THE PUBLIC TRUST, (2) ETHICAL JUDGMENTS, (3) PROACTIVE PREVENTION AND ENFORCEMENT, (4) CREATIVE SERVICE DELIVERY, AND (5) FAIRNESS IN ENFORCEMENT OF THE LAW.



Enhance the Police Department's community involvement.

DEPARTMENT DESCRIPTION

The Police Department's function is to serve and protect all people and property within the City limits. This is done through the coordinated efforts of patrol officers, detectives, code enforcement officers, and animal control officers. Detectives are responsible for investigating and solving crimes that are carried out by criminals in a covert manner. Patrol officers are responsible for enforcing traffic laws and ensuring the safety of persons within the City limits. Code enforcement officers are responsible for ensuring that properties in Lehi are maintained according to ordinance. Animal control officers are responsible for enforcing the animal control ordinance of the City and protecting residents from violent and destructive animals.



BUDGET INFORMATION

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	PLANNED FY 2022	PLANNED FY 2023
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	3.00	3.00	4.00	4.00	4.00
Police Sergeant	11.00	11.00	13.00	13.00	13.00
Police Corporal	10.00	8.00	10.00	10.00	10.00
Police Officer III	6.00	5.00	3.00	3.00	3.00
Police Officer II	11.00	11.00	9.00	9.00	9.00
Police Officer I	11.00	13.00	16.00	19.00	22.00
Victim Advocate Coordinator	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	2.00	2.00
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 Clerk	1.00	1.00	2.00	2.00	3.00
Front Desk Secretary/Dispatcher	2.00	2.00	-	-	-
Part-time Non-benefited:					
Reports Clerk/Records Assistant	0.50	0.50	0.50	0.50	-
Front Desk Secretary/Dispatcher	1.50	1.50	2.00	2.00	2.00
Victim Advocate	0.50	0.50	0.50	0.50	0.50
Crossing Guard Coordinator	0.50	0.50	0.50	0.50	0.50
Crossing Guard	12.45	12.45	13.45	13.45	13.45
TOTAL FTE	76.45	75.45	79.95	83.95	87.45

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.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Total Estimated Crime Index*	✓	1,300	1,575	1,500	1,110	1,500
Crimes per 1,000 Residents*	N/A	12.76	16.00	N/A	13.88	N/A
Average Response Time - Priority 1 (minutes)	✗	6:41	9:10	8:30	8:48	8:30
Average Response Time - Excluding Priority 1 (minutes)	✓	15:17	11:44	12:00	10:48	11:00
Community Events	✓	30	10	30	35	35
Resident Satisfaction: Police services (out of a score of 100)	✗	82	81	85	81	85
Resident Satisfaction: Feel safe in their neighborhood (out of a score of 100)	✓	86	88	90	91	90
Cases Reaching Disposition	✓	13,066	13,954	14,000	14,122	14,500

*Formula was updated in FY 2020, all years have been updated to reflect new formula

BUDGET INFORMATION

DEPARTMENT 54	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 4,173,397	\$ 4,731,899	\$ 5,499,581	\$ 5,954,211
11 Overtime	463,361	521,662	284,000	284,000
13 Employee Benefits	2,351,093	2,798,185	3,406,408	3,657,379
14 Uniforms	79,346	80,077	59,200	57,700
16 Tactical Equipment	9,880	22,406	23,100	36,650
21 Books, Subscriptions, Memberships	4,445	3,657	4,338	4,338
23 Travel & Training	59,438	43,910	57,550	57,550
24 Office Supplies	19,895	30,902	31,000	31,000
25 Fleet Fund Charges	276,804	455,102	490,083	628,979
26 Buildings & Grounds O&M	5,004	65,000	75,000	75,000
27 Utilities	11,437	17,140	77,756	17,500
28 Equipment Maintenance	58,905	106,741	101,199	207,478
29 Miscellaneous Supplies	33,811	16,055	23,890	23,890
30 Electricity - Lehi City Power	13,828	60,014	20,000	60,000
31 Professional & Technical	88,043	127,754	161,960	144,378
33 IT Fund Charges	126,204	130,200	132,868	169,254
34 Risk Management Fund Charges	23,004	24,000	26,000	26,000
46 K9 Supplies	6,726	12,277	12,000	12,000
47 Firearms & Supplies	30,532	31,771	44,000	51,600
48 Miscellaneous	6,152	21,706	25,294	25,294
63 Youth Court Expenses	-	-	2,000	2,000
68 NOVA Expense	6,140	575	6,000	6,000
68-100 RAD Kids Expense	-	-	2,000	2,000
TOTAL EXPENDITURES	\$ 7,847,744	\$ 9,301,032	\$ 10,565,227	\$ 11,534,200

BUDGET INFORMATION - CODE ENFORCEMENT

DEPARTMENT 53	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 169,382	\$ -	\$ -	\$ -
11 Overtime	25,252	-	-	-
13 Employee Benefits	109,829	-	-	-
Office Supplies	58	-	-	-
25 Fleet Fund Charges	12,000	-	-	-
26 IT Fund Charges	3,996	-	-	-
29 Risk Management Fund Charges	996	-	-	-
31 Professional & Technical	-	-	-	-
33 Miscellaneous	-	-	-	-
TOTAL EXPENDITURES	\$ 321,513	\$ -	\$ -	\$ -

BUDGET INFORMATION - ANIMAL CONTROL

DEPARTMENT 57	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2022
Expenditures:				
10 Salaries & Wages	\$ 61,188	\$ -	\$ -	\$ -
11 Overtime	544	-	-	-
13 Employee Benefits	45,753	-	-	-
14 Uniforms	1,200	-	-	-
25 Fleet Fund Charges	3,996	-	-	-
27 IT Fund Charges	-	-	-	-
28 Equipment Maintenance	-	-	-	-
31 Professional & Technical	-	-	-	-
TOTAL EXPENDITURES	\$ 112,680	-	-	-

Starting in 2021, the Code Enforcement and Animal Control funds are combined with the Police Department. These tables are being kept to show historical information.

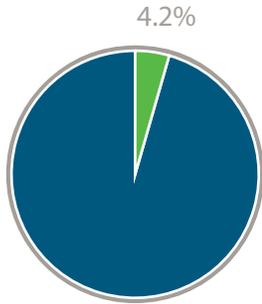


FEES

DEPARTMENT 54	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Traffic School (+ Plea in Abeyance Fine)	\$ 65	\$ 65	\$ 65	\$ 65
Small Claims (Est. by Utah State Code):				
Up to \$2,000	60	60	60	60
\$2,001-\$7,499	100	100	100	100
\$7,500-\$10,000	185	185	185	185
Counterclaim up to \$2,000	50	50	50	50
Counterclaim \$2,001-\$7,499	70	70	70	70
Counterclaim \$7,500-\$10,000	120	120	120	120
Appeal	10	10	10	10
Police Report Copies:				
Resident	5	5	5	5
Or / Page (Whichever is Greater)	0.25	0.25	0.25	0.25
Non-Resident	15	15	15	15
Or / Page (Whichever is Greater)	0.25	0.25	0.25	0.25
Video Tape or CD / Copy	30	30	30	30
Processed Color Photo	25	25	25	25
Digital Color Photo Printout / Page	5	5	5	5
Fingerprinting:				
Resident	10	10	10	10
Non-Resident	25	25	25	25
False Alarm:				
Intrusion/Burglar (If > 3/Year) / Alarm	100	100	100	100
Duress/Hold-Up (If > 3/Year) / Alarm	100	100	100	100
Intrusion/Burglar (If > 10/Year) / Alarm	-	-	200	200
Duress/Hold-Up (If > 10/Year) / Alarm	-	-	200	200
Animal Control				
Animal Trap - refundable deposit	-	75	100	100
Animal Trap - per week charge	-	10	10	10
Impact Fee:				
Per ERU	98	98	98	98
Broadbent Community Room Rental				
Resident/Lehi City Employee - per hour	-	50	50	50
Non Resident - per hour	-	60	60	60
Deposit	-	200	200	200
*Animal Shelter (Established by NUVAS)		-	-	-
*Dog License (Spayed or Neutered)	15	-	-	-
*Dog License (Not Spayed or Neutered)	35	-	-	-

*These fees moved to the Information Center as of FY 2020

PUBLIC WORKS



Percent of
General Fund Budget

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



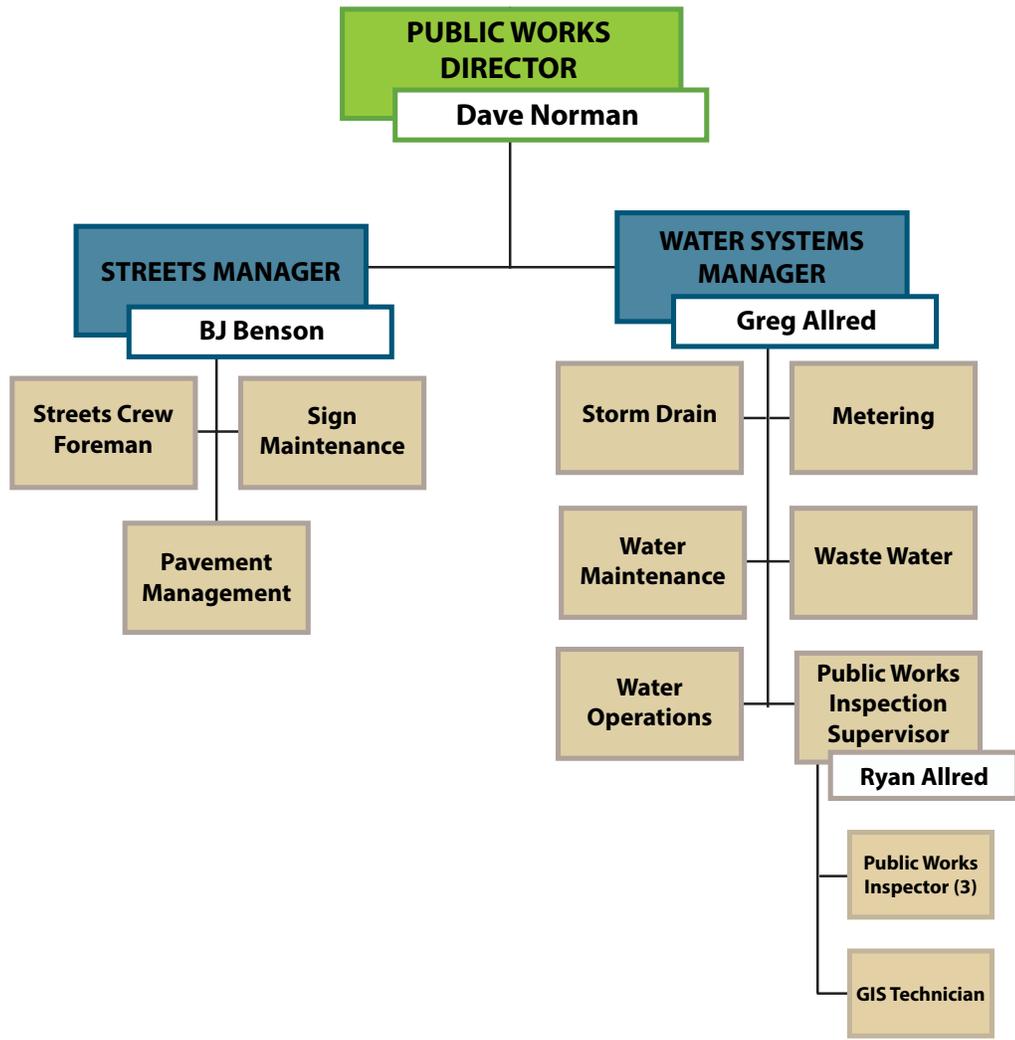
Utilize technology-based tools to collaborate amongst the Public Works Division to be proactive rather than reactive in managing City infrastructure.

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.



POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	PLANNED FY 2022	PLANNED FY 2023
Full-time:					
Public Works Director*	1.00	1.00	1.00	-	-
Administrative Assistant*	1.00	1.00	-	-	-
Public Works Inspection Supervisor*	-	-	1.00	-	-
Public Works Inspector*	-	-	3.00	-	-
GIS Technician*	-	-	1.00	-	-
Part-time:					
GIS Intern*	-	-	-	-	-
TOTAL FTE	48.75	53.75	52.65	-	-

*Starting in FY 2022 these positions were moved to the Culinary Water and Sewer Funds. This table is being kept to show historical information.

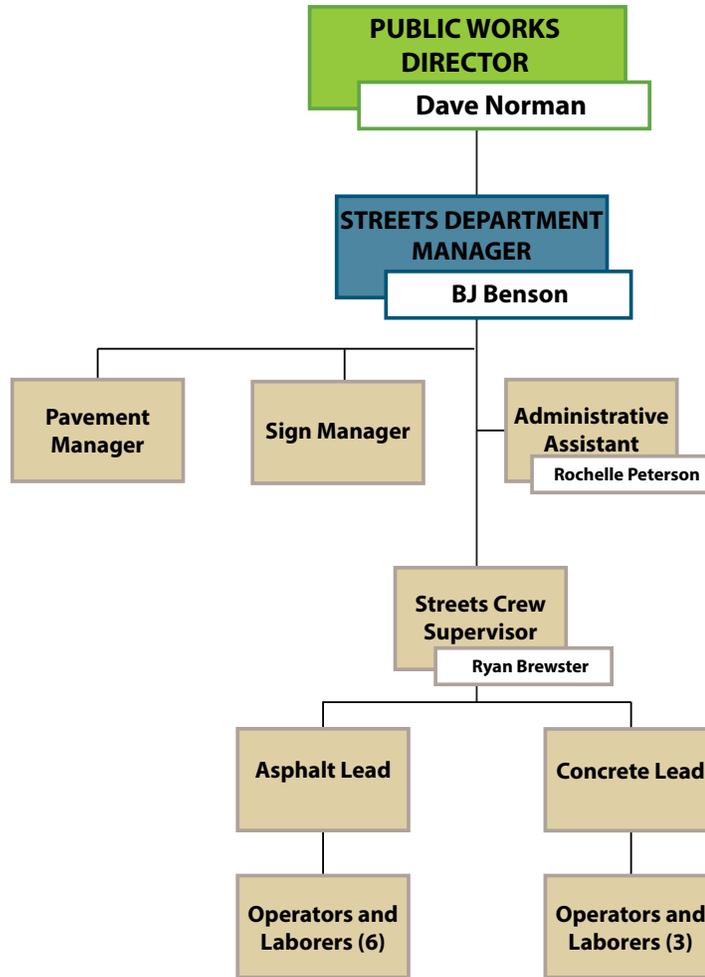
PUBLIC WORKS ADMINISTRATION

BUDGET INFORMATION				
DEPARTMENT 62	ESTIMATED FY 2020	PLANNED FY 2021	PLANNED FY 2022	PLANNED FY 2023
Expenditures:				
10 Salaries & Wages	\$ 42,052	\$ 34,365	-	-
13 Employee Benefits	33,395	25,898	-	-
23 Travel & Training	3,000	-	-	-
24 Office Supplies	2,600	2,686	-	-
25 Fleet Fund Charges	4,000	4,000	-	-
26 IT Fund Charges	6,000	6,000	-	-
27 Utilities	-	-	-	-
28 Equipment Maintenance	500	-	-	-
29 Risk Management Fund Charges	1,500	1,500	-	-
31 Professional & Technical	2,500	-	-	-
45 Miscellaneous	-	-	-	-
Total Expenditures	\$ 95,547	\$ 74,450	-	-

Starting in 2022, the Public Works Administration fund is combined with the Streets Department. This table is being kept to show historical information.



STREETS



POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2022
Full-time:					
Streets Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant*	-	-	1.00	1.00	1.00
Streets Supervisor	1.00	1.00	-	-	-
Pavement Manager	1.00	1.00	1.00	1.00	1.00
Street Inspector**	2.00	2.00	-	-	-
Crew Foreman	1.00	1.00	1.00	1.00	1.00
Sign Manager	-	-	-	1.00	1.00
Sign Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Streets Lead	-	-	-	1.00	2.00
Street Operator III	1.00	1.00	1.00	1.00	1.00
Street Operator II	1.00	1.00	-	-	1.00
Street Operator I	7.00	7.00	9.00	8.00	6.00
Seasonal/Temporary:					
Laborer	0.75	0.75	0.65	0.65	0.65
TOTAL FTE	16.75	16.75	16.65	16.65	16.65

*Moved from Public Works Administration

**Moved to 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.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Actual Crack Seal Expenditure	✓	\$150,000	\$188,000	\$180,000	\$110,172	\$180,000
Actual Seal Coat Treatments (Slurry, HA5, Onyx, Friction Seal, Fog Seal, etc.)	✗	-	-	\$250,000	\$550,720	\$450,000
Training Hours per FTE	✓	40	20	40	40	40
Lane Miles Maintained per FTE**	✗	33.5	39	40	59.1	50
Sidewalk Miles Maintained per FTE**	✗	-	-	-	108.25	100
Streets Swept (Annually)*	N/A	20%	-	-	-	-
Road Maintenance Completed In-House (%)	✓	25%	35%	35%	35%	40%

*This performance measure has been moved to the Storm Drain Division of the Water Department.

**Crew was split into asphalt maintenance and concrete maintenance

BUDGET INFORMATION

DEPARTMENT 61	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2022
Expenditures:				
10 Salaries & Wages	\$ 762,071	\$ 787,629	\$ 922,239	\$ 889,978
11 Overtime	52,109	29,330	50,000	50,000
13 Employee Benefits	465,410	471,344	577,585	532,177
14 Uniforms	4,885	6,155	7,900	7,900
21 Books, Subscriptions, & Memberships	-	-	200	200
23 Travel & Training	15,528	8,166	25,000	25,000
24 Office Supplies	3,555	5,054	5,500	5,500
25 Fleet Fund Charges	274,920	275,328	378,914	378,914
26 Buildings & Grounds	-	25,070	25,000	25,000
27 Utilities	12,559	8,937	5,000	7,612
28 Equipment Maintenance	17,875	26,314	25,000	25,000
29 Risk Management Fund Charges	9,996	10,000	11,500	11,500
30 Electricity - Lehi City Power	25,947	28,483	4,000	30,000
31 Professional & Technical	48,043	28,849	25,094	25,094
32 IT Fund Charges	8,004	8,000	14,000	15,388
45 Department Supplies	21,294	21,712	19,922	19,922
49 Landfill Closure/Post-closure	-	-	2,500	2,500
54 Capital	-	-	8,800	-
TOTAL EXPENDITURES	\$ 1,722,197	\$ 1,740,371	\$ 2,108,153	\$ 2,051,685

FEES				
DEPARTMENT 61	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Road Cut Fees - April 1 - November 30				
Road Cut Base Fee	\$ 250	\$ 250	\$ 250	\$ 250
Road Cut Fee (Base fee plus)				
Charge per sq ft of Road Cut x < 5 years Foot for area	\$0.50	0.50	0.50	0.50
Charge per sq ft of Road Cut x > 5 years Foot for area	\$0.25	0.25	0.25	0.25
Bore Directional Base Fee	150	150	150	150
Bore per linear foot (Base fee plus)	0.25	0.25	0.25	0.25
Pothole per Core	25	25	25	25
Road Closure	250	250	250	250
Road Closure Extension	100	100	100	100
Road Cut Fees - Emergencies Only December 1 - March 31				
Road Cut Base Fee	350	350	350	350
Road Cut Fee (Base fee plus)				
Charge per sq ft of Road Cut x < 5 years Foot for area	.50	0.50	0.50	0.50
Charge per sq ft of Road Cut x > 5 years Foot for area	.25	0.25	0.25	0.25
Bore Directional Base Fee	200	200	200	200
Bore per linear foot (Base fee plus)	.25	0.25	0.25	0.25
Pothole per Core	25	25	25	25
Road Closure	300	300	300	300
Road Closure Extension	150	150	150	150
No Permit Fine	500	500	500	500
Road Cut Administration Fee	Discontinue	-	-	-
Asphalt, Concrete Removal and Repair				
Charge per sq ft for sidewalk	Discontinue	-	-	-
Charge per linear ft of curb	Discontinue	-	-	-
Transportation Impact Fee:				
Single family residential (per dwelling unit)	1,163	1,163	1,163	1,163
Multi family residential (per dwelling unit)	708	708	708	708
General office	363	363	363	363
Hotel	318	318	318	318
Industry	73	73	73	73
Light industry	266	266	266	266
Specialty retail	878	878	878	878
Supermarket	1,556	1,556	1,556	1,556
Superstore	469	469	469	469
Warehousing	197	197	197	197

FEES CONT.

DEPARTMENT 61	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Medical / Dental Bldg	\$ 920	\$ 920	\$ 920	\$ 920
Drive in Bank	2,710	2,710	2,710	2,710
Drugstore w/Drive	1,477	1,477	1,477	1,477
Auto Parts	1,407	1,407	1,407	1,407
Tire Store	756	756	756	756
Gas Station w/Convenience Store	1,983	1,983	1,983	1,983
High Turnover Restaurant	1,939	1,939	1,939	1,939
Fast Food w/Drive	7,558	7,558	7,558	7,558
Church	212	212	212	212
Elementary School	169	169	169	169
High School	252	252	252	252
Middle School	\$214	\$214	\$214	\$214



NON-DEPARTMENTAL

BUDGET INFORMATION				
DEPARTMENT 80	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2022
Expenditures:				
27-000 Utilities	\$ 232,140	\$ 250,164	\$ 245,000	\$ 245,000
31-000 Credit Card Charges	5,058	43,622	20,000	20,000
60-002 Document Imaging	-	-	30,000	30,000
60-004 Contribution to Risk Fund	-	370,013	518,013	518,013
60-005 Contribution to Fleet Fund	229,800	615,435	-	-
60-008 Employee Appreciation	82,614	87,226	75,000	100,000
60-011 Contrib to Legacy Center/Outdoor Pool	1,789,140	1,870,842	1,872,396	1,931,717
60-012 Museum Project Thanksgiving PT	103,000	103,000	100,000	100,000
60-013 Cont. to Chamber of Commerce	17,000	12,000	10,000	10,000
60-014 Fox Hollow Golf Course	253,111	253,269	275,000	275,000
60-015 Contingency	16,717	97,845	100,000	100,000
60-017 MAG Contribution	35,622	36,705	25,000	25,000
60-018 Branding	3,272	11,936	20,000	20,000
60-019 Mayor/Council Special Projects	18,364	19,289	50,000	50,000
60-020 Contribution to IT Fund	308,496	305,500	305,500	229,500
60-021 Contribution to Capital Projects Fund	8,089,930	8,300,000	-	1,250,500
60-024 Intergovernmental Relations	24,800	60,000	50,000	50,000
60-026 Employee Wellness	43,719	98,280	177,000	152,000
60-029 UVSSD Dispatch Costs	345,702	379,389	400,908	400,908
60-032 Market Adjustment	-	(29,940)	180,000	180,000
60-034 Youth Council	-	-	5,000	5,000
60-035 Information Fair	1,928	-	10,000	10,000
30-036 VIPS	-	-	5,000	5,000
60-010 Contributions to Building/Grounds Fund	1,043,496	869,672	869,672	892,022
60- 911 Fees Pass-through to UVDSSD	-	-	325,000	-
60-042 Transfer to Debt Service Fee	1,614,504	1,814,495	1,872,733	1,618,338
TOTAL EXPENDITURES	\$ 14,258,414	\$ 15,568,743	\$ 7,216,222	\$ 8,217,998

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 127 and the Non-Routine Capital Budget Summary on pages 51-56.

BUDGET INFORMATION

FUND 11	ACTUAL FY 2020	ESTIMATED FY 2021	PLANNED FY 2022	PLANNED FY 2023
Capital Revenues:				
10 Class “C” Road Allotment	\$ 3,809,524	\$ 4,458,718	\$ 3,700,000	\$ 2,900,000
20 Re-Appropriation of Class Balance	39,007	-	-	1,500,000
30 Interest Earnings	-	11,746	190,000	27,017
TOTAL REVENUES	\$ 3,848,530	\$ 3,500,000	\$ 3,890,000	\$ 4,427,017
Capital Expenditures:				
09-010 Road Maintenance	\$ 1,425,925	\$ 1,389,098	\$ 1,493,000	\$ 1,493,000
10-002 Snow Removal & Salt	133,454	72,990	132,000	132,000
12-001 Striping	198,671	175,263	200,000	200,000
15-006 Equipment Rental	17,829	34,340	60,000	60,000
16-003 Street Signs	85,538	83,852	85,000	85,000
19-001 Traffic Control Updates	20,054	14,549	20,000	20,000
19-001 Oil Distributor	-	-	-	-
20-001 Salt Sander & Dump Body	42,213	-	-	-
20-002 Asphalt Roller	43,900	-	-	-
20-003 Crack Seal Machine	67,680	-	-	-
20-004 Road Reconstruction Projects	-	1,931,593	1,700,000	2,190,000
21-001 Signal Lights & Signal Development	-	116,400	283,400	200,000
21-002 Marathon Mastic Melter	-	61,150	-	-
Fleet Fund Charges	-	-	-	47,017
50-001 Reserves	-	-	-	-
TOTAL EXPENDITURES	\$ 2,035,263	\$ 3,879,233	\$ 3,973,400	\$ 4,427,017
CAPITAL SURPLUS (DEFICIT)	\$ 1,813,267	\$ 591,231	\$ (83,400)	\$ -

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 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2022
Capital Revenues:				
36-20 Liquor Fund Allotment	\$ 63,167	\$ 66,158	\$ 60,000	\$ 60,000
36-30 Re-appropriate Fund Balance	-	-	-	-
TOTAL REVENUES	\$ 63,167	\$ 66,158	\$ 60,000	\$ 60,000
Capital Expenditures:				
50-10 Wages - DUI Enforcement	\$ 37,505	\$ 43,003	\$ 18,000	\$ 18,000
50-13 Employee Benefits	12,502	23,155	6,500	6,500
50-45 Miscellaneous	13,160	-	35,500	35,500
36-30 Fund Balance	-	-	-	-
TOTAL EXPENDITURES	\$ 63,167	\$ 66,158	\$ 60,000	\$ 60,000
SURPLUS (DEFICIT)	-	-	-	-

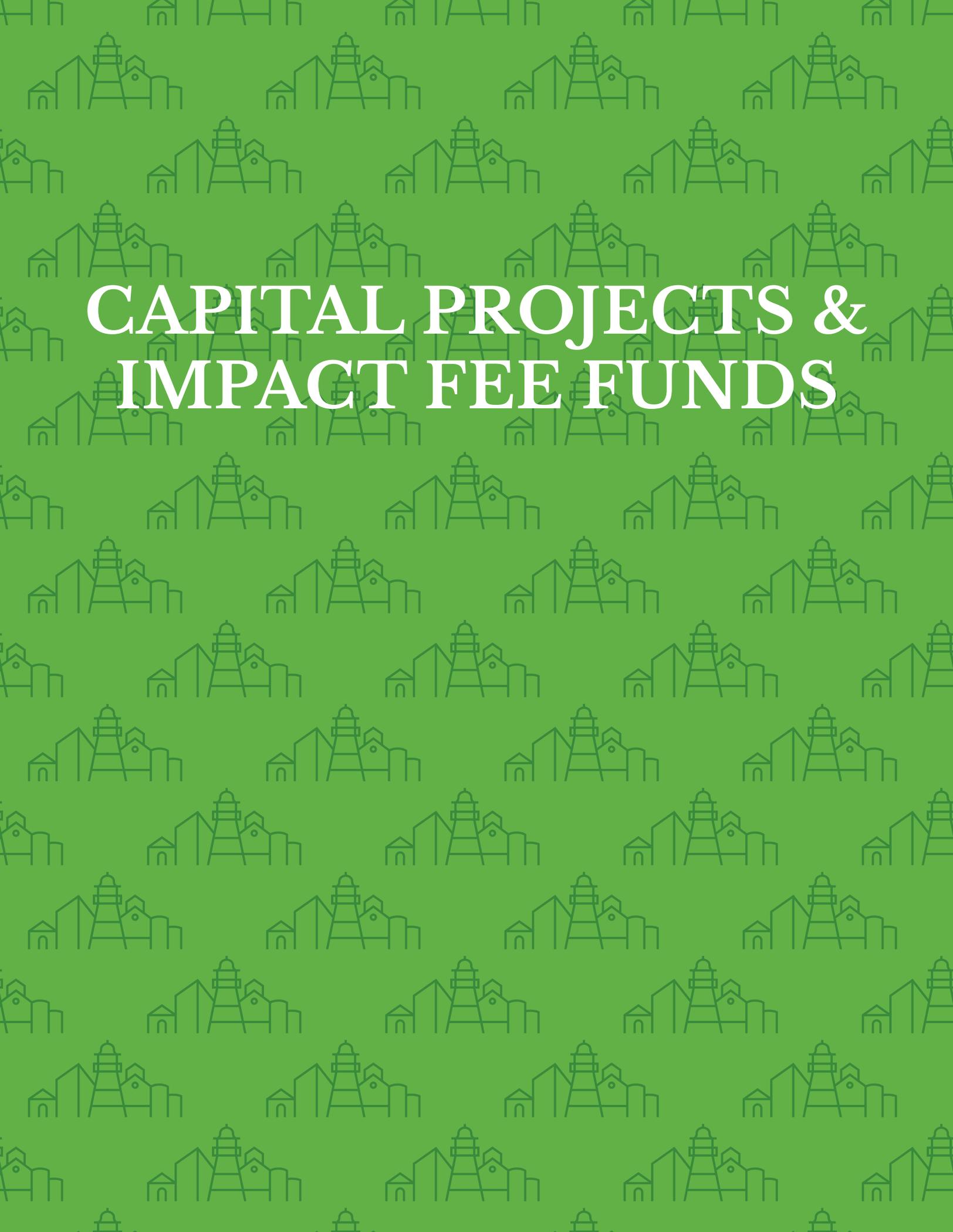
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

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 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Revenues:				
CDBG	\$ 120,860	\$ 474,842	\$ 240,000	\$ 240,000
Re-appropriation of Fund Balance	-	-	-	79,500
TOTAL REVENUES	\$ 120,860	\$ 474,842	\$ 240,000	\$ 240,000
Expenditures:				
Project Improvements	\$ 120,271	\$ 476,245	\$ 240,000	\$ 240,000
Administration Costs	-	-	-	40,000
Program Expenses	-	-	-	2,500
TOTAL EXPENDITURES	\$ 120,271	\$ 476,245	\$ 240,000	\$ 319,500
SURPLUS (DEFICIT)	\$ 589	\$ (1,402)	\$ -	\$ -



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 47.

BUDGET INFORMATION

FUND 32	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
36 Miscellaneous Revenues:				
10 Interest Income	\$ 630,558	\$ 116,623	\$ 500	\$ 500
20 Bond Proceeds	-	-	-	-
30 Appropriation from Fund Balance	-	-	15,050,483	19,387,124
31 Sales Tax	473,729	486,729	432,500	432,500
35 PARC Tax (Rap tax)	-	-	5,000,000	-
10 Transfer from General Fund	8,089,930	8,300,000	-	1,250,500
Sale of Assets	-	1,595,155	-	-
20 Bond Proceeds	-	-	-	29,400,000
Transfer From PARC Tax Fund	-	-	-	1,050,000
Miscellaneous	-	271,917	1,600,000	1,600,000
TOTAL CAPITAL REVENUES	\$ 9,194,217	\$ 10,498,506	\$ 20,483,483	\$ 53,120,624
70 Capital Expenditures:				
Transfer to Debt Service Fund	\$ 248,014	\$ 50,873	\$ -	-
Transfer to Fleet Fund	-	-	1,000,000	500,000
Transfer to IT Fund	-	-	1,000,000	150,000
100 Debt Service - Cabela's	377,863	377,863	427,500	427,500
Debt Service Principal - Fire Station	95,861	-	-	-
108 Bond Costs	3,600	5,250	5,000	5,000
131 City Hall Addition - Furniture	68,887	-	-	-
City Hall Addition	159,348	-	-	-
153 Irrigation Central Control Upgrade	130,022	132,252	138,124	138,124
170 Sidewalks	271,361	306,523	400,000	400,000
201 Road Widening & Infrastructure	1,793,866	-	-	-
203 Sidewalks 500 W & 1900 S	1,500	-	-	-
204 Safe Route to School	233,979	106,097	-	-
205 Infant Cemetary Road	\$ 19,421	-	-	-
207 New Flooring	26,252	-	-	-
208 Irrigation Redesign & Innovation	27,744	-	-	-
209 Outdoor Pool Playground Replacement	88,430	-	-	-
203 Wines Park Bathroom Model	19,336	-	-	-
211 Replace Bleachers @ Vets Park	34,980	-	-	-
212 Repurpose Skate Park Playground	66,694	-	-	-

BUDGET INFORMATION CONT.

CAPITAL PROJECTS/IMPACT FEES

FUND 32	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
214 New Public Safety Building	\$ 9,440,754	\$ 4,496,797	\$ -	-
215 Nuttal Drive	219,972	-	-	-
216 Digital Drive	365,005	-	-	-
219 Parks Building	-	3,810	2,000,000	2,000,000
Public Safety Building Design	2,148,521	2,596	-	-
Public Safety Building Site Work	13,215	-	-	-
219 Parks Building	-	-	-	-
223 Main Street Property Purchase	235,362	-	-	-
224 Electric Charging Station	16,821	-	-	-
226 Dry Creek Lake Rescue Equipment	-	-	55,000	-
227 Wines Park Irrigation Renovation	-	32,891	-	-
228 Sub-Compact Utility Tractor	-	22,000	-	-
229 Nuisance Trees & Damaged Sidewalks	-	51	150,000	150,000
230 Library Self Check Out Kiosks	-	38,065	-	-
TIGR Ped Bridge (SR 92)	-	6,011,874	-	-
Traverse Mountain Reforestation	-	253,260	-	-
233 Triumph Ped Bridge	-	-	649,050	-
234 Chipper	-	-	42,000	-
235 Tractor	-	-	36,000	-
236 Playground Replacements	-	-	60,000	-
237 Fencing Replacement at Vets Ballpark	-	-	35,000	35,000
238 UTV with Sprayer & Snow Plow	-	-	29,809	-
239 Mellor Rhoades Park Construction	-	-	5,000,000	-
Park Construction	-	-	5,000,000	10,000
241 Family Park Construction	-	-	5,000,000	7,000,000
242 Frisbee Golf Course	-	-	15,000	15,000
243 Vets Ballpark Parking Lot	-	1,896	500,000	-
240 Dry Creek Lake Park	-	-	-	-
Hospital Look Road	-	-	2,000,000	2,600,000
City Hall Campus	-	-	-	20,000,000
Fire Station 84	-	-	-	9,400,000
Court House Design	-	-	-	300,000
001 Reserves	-	8,000,000	-	-
TOTAL CAPITAL EXPENDITURES	\$ 16,106,805	\$ 11,950,965	\$ 23,542,483	\$ 53,120,624
CAPITAL SURPLUS (DEFICIT)	\$ (6,912,588)	\$ (1,452,458)	\$ (3,059,000)	\$ -

IMPACT FEE FUNDS

FUND DESCRIPTION

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

FIRE IMPACT FEES

IMPACT FEE INFORMATION				
FUND 46	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
36 Capital Revenues:				
10 Interest Income	\$ 16,443	\$ 2,828	\$ 1,000	\$ 1,000
20 Impact Fees	247,254	385,478	400,000	400,000
Fund Balance Appropriation	-	-	-	-
TOTAL CAPITAL REVENUES	\$ 263,697	\$ 401,000	\$ 401,000	\$ 401,000
70 Capital Expenditures:				
70-100 Future Fire Station	\$ -	\$ 741,245	\$ -	\$ -
40-61-20 Interest Expense	-	-	-	-
70-75 Cost of Issuance	-	-	-	-
Fire Station 84	-	-	377,009	377,009
70-001 Reserves	-	-	23,991	23,991
TOTAL CAPITAL EXPENDITURES	\$ -	\$ 741,245	\$ 401,000	\$ 401,000
CAPITAL SURPLUS (DEFICIT)	\$ 263,697	\$ (352,939)	\$ -	\$ -



PARKS IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 47	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
36 Capital Revenues:				
10 Interest Earnings	\$ 20,033	\$ 8,596	\$ 30,000	\$ 30,000
20 Park Impact Fees	3,342,694	3,949,343	2,050,000	2,050,000
33-10 Utah State Parks Grant	594,319	121,101	-	-
40 Developer Contributions	-	-	2,450,183	4,683,693
50 Proceeds from Sale of Land	-	-	-	-
30 Reappropriation of Fund Balance	-	-	3,419,440	2,801,440
TOTAL CAPITAL REVENUES	\$ 3,957,046	\$ 4,079,039	\$ 7,949,623	\$ 9,565,133
70 Capital Expenditures:				
100 Family Park	110,099	1,417,157	250,000	250,000
112 Mellor Rhodes Park	15,365	235,781	750,000	750,000
117 Shadow Ridge	-	-	1,840,000	1,840,000
118 Monument Park	3,980	14,690	1,536,000	1,536,000
119 Storage Building at Ivory Ridge Park	-	-	-	-
124 Sage Vista Park	-	-	-	-
150 Parks Master Plan	-	-	-	-
180 Up-Sizing Trails	949,178	239,288	105,000	105,000
181 Mountain Bike Trails	20,981	79,274	330,440	330,440
182 Fire 83 Park	1,186,933	28,689	-	-
183 Lights at Sports Park	-	166,831	53,000	53,000
174 Willow Park Upgrades	13,318	45,567	700,000	700,000
186 Cold Springs Ranch Park	-	-	2,208,548	2,208,548
Capital & Impact Study	4,025	-	176,635	176,635
70-001 Reserves	22,750	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 2,326,628	\$ 2,227,277	\$ 7,949,623	\$ 7,949,623
CAPITAL SURPLUS (DEFICIT)	\$ 1,630,417	\$ 1,851,763	\$ -	\$ -

POLICE IMPACT FEES

IMPACT FEE INFORMATION				
FUND 48	ACTUAL FY 2020	ESTIMATED FY 2021	PLANNED FY 2022	PLANNED FY 2023
36 Capital Revenues:				
10 Interest Earnings	\$ -	\$ -	\$ 500	\$ 500
20 Police Impact Fees	175,561	291,751	250,000	250,000
38-15 Proceeds from Issuance of Debt	-	-	-	-
38-20 Contribution from General Fund	-	-	-	-
30 Reappropriate Fund Balance	-	-	-	-
TOTAL CAPITAL REVENUES	\$ 175,561	\$ 291,751	\$ 250,500	\$ 250,500
Expenditures				
70-100 Land Purchase	\$ 2,500	\$ -	\$ -	\$ -
Land Purchase	-	-	-	-
40-61-200 Interest Expense	-	-	-	-
70-102 New Police Building Design	(1,100)	-	-	-
70-001 Reserves	-	-	250,500	250,500
TOTAL CAPITAL EXPENDITURES	\$ 1,400	\$ -	\$ 250,500	\$ 250,500
CAPITAL SURPLUS (DEFICIT)	\$ 174,161	\$ 291,751	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES



ROAD IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 49	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
36 Capital Revenues:				
10 Interest Earnings	\$ -	\$ -	\$ -	
20 Road Impact Fees	1,289,761	1,907,365	2,000,000	2,000,000
Contributions from Developers	221,281	-	-	-
40 UDOT Contributions	735,259	73,000	50,000	50,000
41 County Contributions	2,454,626	6,816,296	10,065,000	4,000,000
30 Reappropriate Fund Balance	-	-	-	235,000
TOTAL CAPITAL REVENUES	\$ 4,700,927	\$ 8,796,661	\$ 12,115,000	6,285,000
70 Capital Expenditures:				
Interest Expense	\$ -	\$ -	\$ -	\$ -
115 Signals	142,728	148,487	200,000	250,000
130 Streets Widening	273,094	492,534	275,000	275,000
109 600 E North of Dry Creek	6,165	1,590	750,000	750,000
111 Jordan Willows Connection Road	-	-	10,000	10,000
112 Center Street & SR92	-	-	50,000	50,000
104 Accel/Decel at SR-92 & 500 W	-	-	20,000	20,000
106 Traverse Blvd TRAX Crossing & Road	6,540	325	80,000	80,000
107 Triumph (Frontage Road to TRAX)	162,779	100,951	-	-
116 Main Street 2300 W to Crossroads	604,365	7,067,955	8,000,000	500,000
117 1200 W	2,707,204	-	-	-
118 Ashton Blvd Relocation	87,082	-	-	-
171 I-15 & 300 W Enhancement	-	50,000	100,000	-
119 700 South Cycle Track Project	-	151,473	1,600,000	1,500,000
121 1200 East Project	325,950	115,660	50,000	50,000
170 Accel/Decel - Redwood/2100N	-	299,301	200,000	200,000
123 2300 West - Main to 2100 N	-	-	500,000	2,500,000
195 Road Master Plan & Impact Fee	14,363	30,849	100,000	100,000
001 Reserves	-	-	180,000	-
TOTAL CAPITAL EXPENDITURES	\$ 4,330,270	\$ 8,459,124	\$ 12,115,000	\$ 6,285,000
CAPITAL SURPLUS (DEFICIT)	\$ 370,657	\$ 337,536	\$ -	\$ -

CULINARY IMPACT FEES

IMPACT FEE INFORMATION				
FUND 71 - CULINARY IMPACT FEE	ACTUAL FY 2020	ESTIMATED FY 2021	PLANNED FY 2022	PLANNED FY 2023
37 Capital Revenues:				
10 Interest Earnings	\$ 3,138	\$ 4,068	\$ 25,000	25,000
50 Water Impact Fees	1,288,669	1,420,364	1,000,000	1,000,000
40 Contributions from Developers	-	-	2,600,000	4,700,00
30 Reappropriate Fund Balance	-	-	3,117,000	2,567,000
TOTAL FUND REVENUES	\$ 1,291,807	\$ 1,424,432	\$ 6,742,000	8,292,000
50 Capital Expenses:				
09-002 Pipe Oversizing	\$ -	\$ -	\$ 72,000	\$ 72,000
11-003 Master Plan and Impact Fee Study	-	-	-	-
09-001 Interest Expense	-	-	-	-
20-001 Holbrook Upper Tank and Pump	-	-	-	-
22-001 TM Flight Park Tank & Lines	-	-	1,500,000	2,300,000
22-002 Micron AP Well, BP, Lines	-	-	1,800,000	1,800,000
16-002 Traverse Source	-	-	50,000	-
18-001 600 E Tank	-	-	1,500,000	500,000
19-001 Sandpit Tank/Pump	-	-	1,800,000	-
18-002 TP Booster Pump Station	-	-	20,000	20,000
Flight Park Well and Line	-	-	50,000	2,400,000
1200 East Booster Pump Station	-	-	-	600,000
West Side Tank #2	-	-	-	600,000
TOTAL FUND EXPENSES	\$ -	\$ -	\$ 6,792,000	8,292,000
FUND SURPLUS/ (DEFICIT)	\$ 1,291,807	\$ 1,424,432	\$ -	-

CAPITAL PROJECTS/IMPACT FEES

WASTE WATER IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 72 - WASTE WATER IMPACT FEE	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
37 Capital Revenues:				
10 Interest Earnings	\$ 33,971	\$ 12,445	\$ 10,000	\$ 10,000
30 Sewer Impact Fees	933,630	1,339,553	400,000	400,000
50 Reappropriate Fund Balance	-	-	5,520,000	5,540,000
TOTAL FUND REVENUES	\$ 967,601	\$ 1,351,998	\$ 5,930,000	\$ 5,950,000
50 Capital Expenses:				
00-100 Oversizing Pipe	\$ -	\$ -	\$ -	\$ 90,000
Master Plan & Impact Fee Study	-	-	-	20,000
18-001 Jordan Willow Pump Station Addition	-	-	20,000	20,000
20-001 Jordan Willow Pump Line	-	-	20,000	20,000
21-001 850 E Sewer to 700 S	-	-	500,000	500,000
22-001 2100 N Sewer 1200 W	-	-	-	300,000
22-002 Jordan River Sewer (Main to 1900 S)	-	-	-	5,000,000
50-001 Reserves	-	-	-	-
TOTAL FUND EXPENSES	\$ -	\$ -	\$ 540,000	\$ 5,950,000
FUND SURPLUS/ (DEFICIT)	\$ 967,601	\$ 1,351,998	\$ 5,390,000	\$ -

POWER IMPACT FEES

IMPACT FEE INFORMATION				
FUND 73 - POWER IMPACT FEES	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
37 Capital Revenues:				
10 Interest Earnings	\$ 52,648	\$ 15,819	\$ 35,000	\$ 35,000
50 Electric Impact Fees	3,538,641	5,293,659	3,000,000	3,000,000
30 Reappropriate Fund Balance	-	-	6,757,000	6,957,000
TOTAL CAPITAL REVENUES	\$ 3,591,290	\$ 5,309,478	\$ 9,832,000	\$ 9,992,000
50 Capital Expenditures:				
Ashton 6-21 & 6-22 Line Extension	\$ -	\$ -	\$ -	\$ 130,000
Master Plan & Impact Fee Study	-	-	-	30,000
19-003 River Crossing & Thanksgiving Point	-	-	550,000	550,000
20-001 3-21 Circuit Reconductor	-	-	90,000	90,000
21-001 311 Line Extension Upgrade	-	-	540,000	540,000
21-002 822 Line Extension	-	-	325,000	325,000
21-003 300 N Rebuild	-	-	115,000	115,000
21-004 900 N Reconductor	-	-	100,000	100,000
21-005 Pine Meadow Blvd Reconductor	-	-	170,000	170,000
22-001 North Point Substation	-	-	7,000,000	7,000,000
22-002 North Point Getaways	-	-	-	942,000
TOTAL CAPITAL EXPENDITURES	\$ -	\$ -	\$ 8,890,000	9,992,000
CAPITAL SURPLUS / (DEFICIT)	\$ 3,591,290	\$ 5,309,478	\$ 942,000	-

CAPITAL PROJECTS/IMPACT FEES

PRESSURIZED IRRIGATION IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 75 - P.I. IMPACT FEE	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
37 Capital Revenues:				
10 Interest Earnings	\$ -	\$ -	\$ 25,000	\$ 25,000
50 PI Impact Fees	1,110,067	1,406,968	900,000	900,000
30 Appropriated Fund Balance	-	-	-	-
40 Contributions from Developers	-	-	3,355,000	4,095,000
TOTAL FUND REVENUES	\$ 1,110,067	\$ 1,406,968	\$ 4,280,000	\$ 5,020,000
50 Capital Expenses:				
09-002 Interest Expense	\$ 44,666	\$ 4,386	\$ -	\$ -
50-005 Master Plan & Impact Fee Study	-	-	-	20,000
09-001 Pipe Oversizing	-	-	85,000	85,000
16-001 Low Hills Expansion & Piping	-	-	370,000	370,000
15-002 Railroad Well & Piping	-	-	80,000	80,000
19-001 West Side PI Reservoir	-	-	1,500,000	1,000,000
19-002 Allred Well w/Booster Pump	-	-	20,000	-
20-001 Flight Park Reservoir and Pipeline	-	-	1,200,000	1,600,000
21-001 Vialetto Reservoir & Pumps	-	-	950,000	1,400,000
21-002 Brooks Res Expansion & PS	-	-	75,000	75,000
Relocated 600 East Well	-	-	-	350,000
50-001 Reserves	-	-	-	40,000
TOTAL FUND EXPENSES	\$ 44,666	\$ 4,386	\$ 4,280,000	5,020,000
FUND SURPLUS/ (DEFICIT)	\$ 1,065,401	\$ 1,402,582	\$ -	-

STORM DRAIN IMPACT FEES

IMPACT FEE INFORMATION				
FUND 77 - STORM DRAIN IMPACT FEES	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
37 Capital Revenues:				
10 Interest Earnings	\$ -	\$ 1,123	\$ 5,000	\$ 5,000
50 Draining Impact Fees	98,596	285,716	350,000	350,000
55 Contributions from Developers/Bonds	-	-	600,000	100,000
56 UDOT Contributions	-	-	-	-
TOTAL FUND REVENUES	\$ 98,596	\$ 286,839	\$ 1,005,000	\$ 455,000
50 Capital Expenditures:				
09-001 Interest Expense	\$ -	\$ -	\$ -	\$ -
10-001 Mainline Upsizing	-	-	55,000	55,000
16-002 West Side Drains	-	-	600,000	50,000
15-001 Traverse Mountain Drains	-	-	50,000	50,000
22-001 Dry Creek 600 E Culvert	-	-	-	200,000
50-001 Reserves	-	-	100,000	100,000
TOTAL FUND EXPENSES	\$ -	\$ -	\$ 805,000	455,000
SURPLUS (DEFICIT)	\$ 98,596	\$ 286,839	\$ 200,000	-

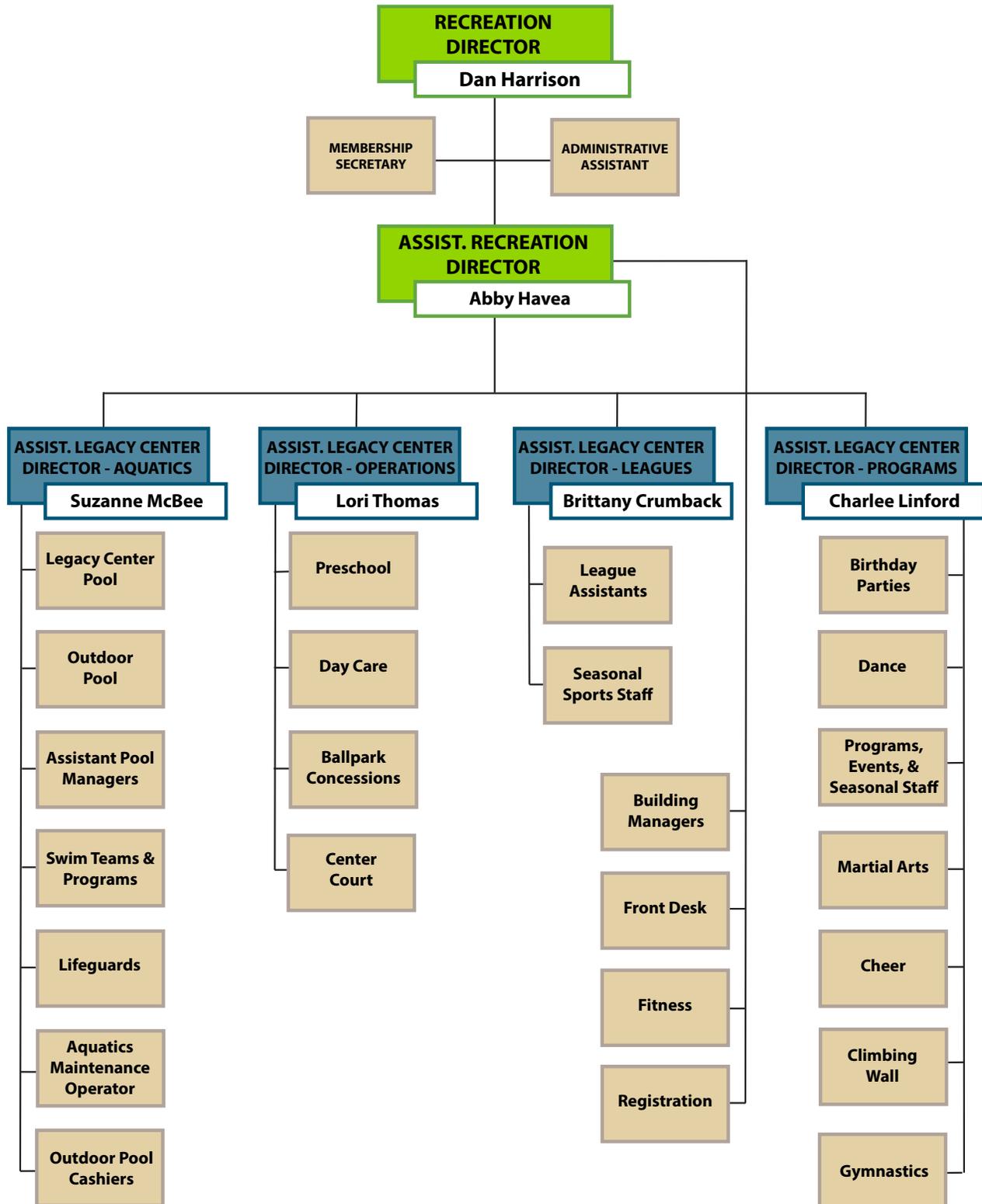
The background of the entire page is a repeating pattern of stylized, white line-art buildings. Each building icon consists of a central tower with a small circle on top, flanked by two smaller structures, all set against a solid blue background.

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 two special revenue funds. Special Revenue Fund 21 funds the Legacy Center, and Special Revenue Fund 22 funds the outdoor pool. Specific budget and fee information for both funds are included in this section.



POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Recreation/Legacy Ctr. Manager	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	1.17	2.00	2.00	2.00	2.00
Assistant Aquatics Supervisor	1.00	1.00	1.00	1.00	1.00
Aquatics Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Head of Registration	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
Part-time Non-benefited:					
Membership Secretary	0.72	0.66	0.58	0.63	0.68
Administrative Assistant	0.72	0.74	0.70	-	-
Fitness Director	0.28	0.42	0.43	0.39	0.37
Fitness Instructor	2.09	1.61	1.47	2.00	2.09
Kids Fitness Instructor Assistant	0.17	0.14	0.03	0.22	0.21
Slim to Win	0.00	0.02	0.00	0.00	0.00
LC Pool Maintenance	0.93	0.92	0.82	0.77	0.84
LC Assistant Pool Manager	2.52	2.29	2.64	2.52	2.55
LC Lifeguard Head	3.00	2.96	3.38	3.40	3.18
LC Lifeguard	12.30	11.41	13.94	13.40	13.58
LC Lifeguard Instructor	0.34	0.31	0.46	0.50	0.50
USA Head Swim Coach	0.59	0.55	0.62	0.67	0.62
USA Swim Coach	1.20	1.15	1.44	1.59	1.53
Head Swim Coach	0.10	0.06	0.08	0.16	0.16
Swim Coach	0.46	0.26	0.24	0.47	0.46
WSI Coordinator	0.02	0.01	0.00	0.00	0.03
WSI (Swim Lesson Instructor)	2.34	1.47	1.34	1.91	2.12
Private Swim Lesson Instructor	0.35	0.14	0.18	0.24	0.31
Building Manager	1.34	1.37	1.47	1.38	1.34
Center Court Manager	0.76	0.77	0.71	1.21	1.20
Center Court Personnel	3.25	2.46	1.55	2.79	2.95
Outdoor Concession Manager	0.38	0.15	0.13	0.03	0.17
Outdoor Concession Site Supvr.	0.12	0.11	0.23	0.06	0.05
Outdoor Concessions	1.22	0.39	0.30	0.07	0.45
Front Desk Head Manager	1.00	1.15	0.80	0.59	0.83
Front Desk Manager	3.03	2.34	3.50	3.48	3.35
Front Desk Staff	4.22	3.45	4.14	4.71	4.55
Preschool Head	0.35	0.36	0.34	0.30	0.33

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Preschool Assistant	1.24	1.07	0.73	0.82	0.85
Day Care Manager	1.24	1.26	0.22	0.71	0.78
Day Care Staff	1.24	1.31	0.35	1.73	1.78
Program Coordinator	1.24	0.45	0.69	0.76	0.78
Head Cheer	1.24	0.05	0.05	0.11	0.10
Cheer Instructor	1.24	0.01	0.04	0.05	0.06
Head Dance	1.24	0.10	0.19	0.21	0.20
Dance Instructor	1.24	0.33	0.34	0.44	0.41
Other Instructors	1.24	0.04	0.07	0.09	0.07
Registration Staff	2.70	2.26	2.49	2.50	2.50
Rock Wall Attendant	0.43	0.35	0.43	0.42	0.43
Itty Bitty	0.79	0.74	0.59	0.73	0.74
League Supervisor	1.91	1.77	2.14	1.95	1.95
Official	6.13	4.76	7.63	7.42	7.38
Scorekeeper	1.61	1.21	1.76	1.53	1.56
Site Supervisor	0.42	0.19	0.20	0.16	0.16
Sports Instructor	0.04	0.00	0.00	0.00	0.00
Gymnastic Head Instructor	1.01	0.80	1.05	1.44	1.40
Gymnastic Instructor	4.73	3.77	4.64	4.73	4.71
Gymnastic Instructor Aid	0.82	0.33	0.00	0.00	0.00
Private Gymnastic Instructor	0.01	0.01	0.01	0.02	0.02
Equipment Personnel Gymnastic	1.82	1.58	2.57	2.45	2.45
Gymnastic Trade Supervisor	0.48	0.37	-	0.00	0.00
Gymnastic Trade Head Supervisor	0.12	0.14	0.00	0.00	0.00
OD Pool Maintenance	0.54	0.43	0.48	0.47	0.47
OD Pool Manager	0.78	0.85	1.03	0.99	0.95
OD Pool Cashier	1.40	1.06	1.27	1.38	1.37
OD Lifeguard	3.60	3.00	4.01	4.09	3.95
TOTAL FTE	89.51	77.91*	86.49	91.69	92.52

*Large decrease due to COVID-19

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Legacy Center Admittance	✓	251,084*	227,965*	300,000	324,312	342,000
Total Pass Holders	✗	19,127	17,713	21,577	17,813	19,500
Total Memberships	✗	5,890	5,616	6,606	5,778	6,300
Pass Holders who are Lehi Residents (%)	✗	70%	69%	71%	65%	69%

*Large decrease due to COVID-19

LEGACY CENTER FUND

BUDGET INFORMATION

FUND 21	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2022
36 Miscellaneous Revenues:				
10 Interest Earnings	\$ 17,509	\$ 3,712	\$ 1,000	\$ 1,000
37 Operating Revenues:				
10 Legacy Center Pass Sales	1,298,803	1,136,169	1,550,000	1,550,000
15 Charges for Services	924,159	1,086,438	1,232,900	1,262,400
16 Merchandise Sales	25,102	22,677	30,000	30,000
45 Offsite Concession Sales	11,438	60,929	60,000	60,000
50 Center Court Receipts	139,208	72,204	200,000	200,000
70 Swim Program Revenue	229,733	314,427	325,000	325,000
38 Contributions & Transfers:				
10 Contribution from General Fund	1,789,140	1,870,842	1,872,396	1,931,717
Contribution from Fund Balance	-	-	25,000	540,000
TOTAL FUND REVENUES	\$ 4,435,092	\$ 4,567,397	\$ 5,296,296	\$ 5,900,117
40 Operating Expenses:				
10 Salaries & Wages	\$ 2,197,860	\$ 2,479,971	\$ 2,715,611	\$ 2,819,420
11 Overtime	906	-	1,000	1,000
13 Employee Benefits	473,507	508,301	596,503	604,697
14 Uniforms	2,389	4,049	3,700	3,700
18 Fleet Fund Charges	36,000	2,000	2,000	2,000
19 IT Fund Charges	53,004	53,000	56,600	67,608
20 Risk Management Fund Charges	65,004	65,000	65,000	65,000
21 Books, Subscriptions, & Memberships	1,810	3,965	2,500	4,000
22 Recreation Public Notices	1,026	583	5,000	5,000
23 Travel & Training	11,094	4,634	18,500	18,500
24 Office Supplies	20,913	19,824	32,000	24,515
26 Buildings & Grounds O & M	95,759	93,257	92,000	92,000
27 Utilities	66,626	76,345	120,000	116,477
29-101 Offsite Concession Expenses	26,175	35,257	64,000	64,000
29-102 Center Court Expenses	108,778	50,245	165,500	165,500
30 Electricity - Lehi City Power	184,596	225,789	205,000	230,000
31 Professional & Technical	99,250	114,282	108,100	124,000
32 Program Expenditures	92,606	86,207	148,000	148,000
32-100 Gymnastics	29,330	37,871	76,000	76,000
32-200 Dance	7,574	4,744	11,900	11,900
32-300 Itty Bitty Ball	4,699	3,336	10,000	10,000
32-400 Birthday Parties	6,603	4,078	8,500	8,500
32-500 Facilities Stations	10,301	9,751	19,400	19,400

SPECIAL REVENUE

BUDGET INFORMATION (CONT.)

FUND 21 (CONT.)	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2022
33 Pool Operation & Maintenance	163,545	114,045	140,000	140,000
33-500 Miscellaneous	10,144	5,102	23,000	23,000
34 Swimming Program	68,449	56,456	88,000	97,800
36 Tennis	2,335	2,318	6,000	6,000
37 Golf	5,935	6,800	6,800	7,800
42 Soccer Program Expense	4,095	26,000	26,000	26,000
43 Volleyball Expense	9,043	10,200	10,200	10,200
44 Baseball Expense	31,341	66,000	66,000	66,000
45 Girls Softball	11,480	19,000	19,000	22,000
46 Basketball Expense	85,427	134,300	134,300	150,000
47 Flag Football Expense	8,123	9,600	9,600	9,600
49 Wrestling Program Expense	1,498	2,000	2,000	2,000
60 Debt Service	-	-	-	-
91 Contribution to Outdoor Pool	148,260	103,582	103,582	-
41 Capital Expenditures:				
54 Capital Outlay	57,379	85,000	85,000	93,500
57 Pool Capital Outlay	13,305	44,000	50,000	565,000
TOTAL FUND EXPENDITURES	\$ 4,216,169	\$ 5,296,296	\$ 5,271,296	\$ 5,900,117
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	

SPECIAL REVENUE



FEES								
FUND 21	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2022		APPROVED FY 2023	
Complex rental / day	\$	500	\$	500	Discontinue		-	
+ deposit		500		500	Discontinue		-	
Entire park rental / day		665		665	Discontinue		-	
+ deposit		500		500	Discontinue		-	
Field Rental / day		-		-	\$	150	\$	150
+ deposit		-		-		125		125
Field rental / hour / field (Youth)		27		27		30		30
+ deposit / hour / field		35		35		25		25
Field rental / hour / field (Adults)		40		40		40		
+ deposit / hour / field		35		35		35		
Field rental / 4 hours / field		110		110		90		90
+ deposit / 4 hours / field		110		110		75		75
Additional field prep / diamond		50		50		45		45
+ on Saturdays & Holidays		15		15		60		60
Field lighting / hour / field		35		35		25		25
Field Lighting / hour / field (Vet's Only - Football)		27		27		27		
Memberships:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Monthly Pass:								
Family/Group	53	49	53	49	54	49	54	49
Additional person	3.50	3.00	3.50	3.00	3.50	3.00	3.50	3.00
Adult couple (18-59)	43	39	43	39	44	39	44	39
Adult individual (18-59)	29	27	29	27	30	27	30	27
Youth individual (12-17)	16	15	16	15	17	15	17	15
Child individual	13	12	13	12	14	12	14	12
Toddler (3 & under)	Free	Free	Free	Free	Free	Free	Free	Free
Senior couple (60+)	29	27	29	27	30	27	30	27
Senior individual (60+)	16	15	16	15	17	15	17	15
Annual Pass:								
Family/Group	535	485	540	490	545	495	545	495
Additional person	33	30	33	31	33	31	33	31
Adult couple (18-59)	435	395	435	400	440	400	440	400
Adult individual (18-59)	300	275	305	275	305	280	305	280
Youth individual (12-17)	165	155	170	155	170	155	170	155
Child individual (4-11)	135	125	135	125	135	125	135	125
Senior couple (60+)	300	275	305	275	305	280	305	280
Senior individual (60+)	165	155	170	155	170	155	170	155
Summer Pass:								
Family/Group	193	168	Discontinue				-	-

FEES CONT.

FUND 21	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2022		APPROVED FY 2023	
Daily Pass:								
Adult full facility (ages 18-59)	\$	6	\$	6	\$	6	\$	6
Youth full facility (ages 12-17)		5		5		5		5
Child full facility (ages 4-11)		4		4		4		4
Senior Full Facility (ages 60+)		4		4		4		4
Gym		3		3		3		3
Weight & cardio		3		3		3		3
Aerobics class		4		4		4		4
Water aerobics		4		4		4		4
Cycling class		4		4		4		4
Track		1		1.00		1.00		1.00
Climbing Wall								
Day care, first child / hour		2.50		2.50		2.50		2.50
+ / additional child / hour		1.50		1.50		1.50		1.50
Punch Card:								
Day care		36		36		36		36
Programs:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Team Sports:								
Women's volleyball	320	265	325	270	325	270	335	280
Coed Volleyball	-	-	325	270	325	270	335	280
Men's basketball	930	775	930	775	930	775	940	785
Youth Sports:								
Wrestling	54	45	55	46	56	47	56	47
(if member)	49	41	50	41	50	42	50	42
Girls volleyball	69	51	70	52	70	52	72	53
(if member)	62	46	63	47	63	47	65	48
Volleyball camp	59	44	61	45	61	45	62	46
Flag football (K-6th)	65	48	66	49	66	49	68	68
(if member)	59	43	59	44	59	44	61	45
Flag Football (7th-10th)	-	-	80	59	81	60	82	61
(if member)	-	-	72	53	73	54	74	55
Flag Football (9th-10th Teams)	-	-	-	-	-	-	810	600
Indoor soccer	51	38	53	39	53	39	54	40
(if member)	46	34	48	35	48	35	49	36
Outdoor soccer (K-6th)	51	38	53	39	53	39	69	40
(If member)	46	34	48	35	48	35	62	36
Outdoor soccer (7th-9th)	66	49	68	50	68	50	85	51
(if member)	59	44	61	45	61	45	48	46
Track & field	81	60	82	61	84	62	85	63
7 yrs & under golf	46	38	47	39	47	39	48	40

FEES CONT.

FUND 21	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2022		APPROVED FY 2023	
8 yrs & up golf	\$80	\$67	\$82	\$68	\$83	\$69	\$84	\$70
Advanced golf	106	88	108	90	109	91	110	92
Tennis	76	56	76	56	78	58	80	59
(if member)	68	50	68	50	70	52	72	53
Kids Sports Camp	60	50	60	50	62	52	62	52
(if member)	54	45	54	45	56	47	56	47
Basketball Camp - 3 Day (Skyridge) K-3rd	75	75	60	60	60	60	65	65
Basketball Camp - 3 Day (Skyridge) 4th-6th	95	95	95	95	85	85	80	80
Basketball Camp - 3 Day (Skyridge) 7th-9th	-	-	-	95	85	85	80	80
Basketball Camp - 3 Day (Skyridge) 10th-12th	95	90	60	60	70	70	80	80
Basketball Camp - Girls - 3 Day (Skyridge) K-12th	80	80	81	81	80	80	80	80
Basketball Camp - 4 Day (LC) 1st-3rd	-	-	45	45	60	60	80	80
Basketball Camp - 4 Day (LC) 4th-6th	-	-	90	90	75	75	80	80
Basketball Camp - 4 Day (LC) 7th-9th	118	118	90	90	90	90	80	80
Jr. Jazz Basketball (K - 4th grade)	59	44	61	45	61	45	63	50
(if member)	53	40	55	41	55	41	57	75
Jr. Jazz Basketball (5th - 6th grade)	76	56	77	56	78	58	80	46
(if member)	68	50	69	51	70	52	72	41
Jr. Jazz Basketball (7th - 8th grade)	93	69	95	70	96	71	99	60
(if member)	84	62	86	63	86	64	89	54
Jr. Jazz Basketball (9th - 12th grade) -teams only	740	615	750	625	755	630	780	650
Baseball (3rd - 8th grade)	129	86	131	87	132	88	136	91
(if member)	116	77	118	78	119	79	122	82
Baseball (2nd grade)	76	56	77	57	77	57	78	58
(if member)	68	50	69	51	69	51	70	52
Baseball (t-ball & coach pitch)	59	44	61	45	61	45	62	46
(if member)	53	40	55	41	55	41	56	41
Softball (3rd - 11th grade)	129	86	131	87	132	88	136	91
(if member)	116	77	118	78	119	79	122	82
Swimming:								
Summer swimming lessons	54	36	54	36	56	37	56	37
(if member)	49	32	49	32	50	33	50	33
School year swimming lessons	54	36	54	36	56	37	56	37
(if member)	49	32	49	32	50	33	50	33

FEES CONT.

FUND 21	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2022		APPROVED FY 2023	
Summer rec swim team	\$ 162	\$ 108	\$ 165	\$ 110	\$ 167	\$ 111	\$ 170	\$ 113
Summer rec swim camp	30	20	30	20	30	20	30	20
Dance Camp:								
5-6 year olds	47	39	48	40	48	40	49	41
7-14 year olds	73	73	74	74	75	75	76	76
Dance:								
Enrollment Fee	25	25	25	25	26	26	30	30
Summer Dance class	89	79	89	79	97	81	98	82
30 minutes	46	34	47	35	47	35	Discontinue	
40 minutes	44	37	44	37	46	38	46	38
50 minutes	47	39	48	40	48	40	49	41
Session:								
Babysitter Certification	85	64	88	65	89	66	89	66
CPR & First Aid	73	61	74	62	76	63	77	64
Rock Climbing Merit Badge	42	28	44	29	Discontinue		-	-
Hunter safety	11	7	11	7	12	8	12	8
Itty Bitty Baseball	47	39	48	40	48	40	49	41
(if member)	42	35	43	36	43	36	44	37
Itty Bitty Soccer	47	39	48	40	48	40	49	41
(if member)	42	35	43	36	43	36	44	37
Itty Bitty Basketball	47	39	48	40	48	40	49	41
(if member)	42	35	43	36	43	36	44	37
Itty Bitty Football	47	39	48	40	48	40	49	41
(if member)	42	35	43	36	43	36	44	37
Itty Bitty Ball	47	39	48	40	48	40	49	41
(if member)	42	35	43	36	43	36	44	37
Parenting with love & logic	43	36	43	36	44	37	44	37
Scrapbooking	14	12	14	12	32	27	32	27
Scrapbooking sleepover	26	22	26	22	44	37	44	37
Sign language	56	47	56	47	58	48	59	49
Women on weights - members only	160	135	170	140	170	140	175	145
Summer youth camp	60	50	61	51	62	52	62	52
Princess	16	13	16	13	17	14	17	14
Superhero Party	16	13	16	13	17	14	17	14
Bunko Night	-	-	-	-	-	-	16	14
Safety on Wheels Fair	10	8	16	13	17	14	17	14
Adult triathlon training	123	92	124	92	126	93	Discontinue	
(if member)	111	83	112	83	113	84	Discontinue	
RAD women	41	34	42	35	20	20	40	40
Science Class	125	104	130	108	131	109	120	120

FEES CONT.

FUND 21	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2022		APPROVED FY 2023	
Science Camp	\$ 114	\$ 95	\$ 118	\$ 98	\$ 85	\$ 71	\$ 85	\$ 85
Robotics Camp	144	120	149	124	151	160	10	10
Late Night @ LC Teen Camp	-	-	14	12	14	12		
Social Date Dance Night	-	-	-	-	10	10	10	10
Kids Hiking Club	-	-	18	15	18	15	19	16
Fishing Club	-	-	35	35	35	35	36	36
Computer Game Programming Classes	-	-	173	144	175	146	178	148
Lego Engineering Camp	-	-	164	164	166	166	189	189
Sewing Camp	-	-	35	35	40	40	44	44
Youth Entrepreneur Fair	-	-	10	10	10	10	10	10
Gymnastics - Fall								
45 minutes 1 day per week	50	37	50	37	51	38	53	39
1 hour 1 day per week	55	41	55	41	57	42	58	43
1 hour 2 days per week	93	69	Discontinue		-		-	
1 hour 2 days per week (pre-team)	76	69	Discontinue		-		-	
1 1/4 hours 2 days per week (pre-team)	86	78	88	80	89	81	90	82
1 1/2 hours 1 days per week	62	52	62	52	64	53	66	55
1 1/2 hours 2 day per week	109	91	110	72	112	93	115	96
1 1/2 hours 2 days per week (ProTeam)	100	91	101	92	101	93	106	96
1 1/2 hours 3 days per week	161	134	Discontinue		-		-	
2 hours 2 days per week	104	99	Discontinue		-		-	
2 hours 3 days per week	148	141	Discontinue		-		-	
2 hours 4 days per week	180	171	Discontinue		-		-	
2 1/2 hours 1 day per week	65	62	Discontinue		-		-	
2 1/2 hours 2 days per week	118	112	Discontinue		-		-	
2 1/2 hours 3 days per week	168	160	Discontinue		-		-	
3 hours 2 days per week	148	141	163	148	165	150	165	150
3 hours 3 days per week	188	178	208	189	210	191	210	191
Level 6 extra class	44	42	Discontinue			-		-
Gymnastics - Summer (June, July & Aug)								
45 minutes 1 day per week	62	46	Discontinue		-		-	
45 minutes 2 days per week	103	76	Discontinue		-		-	
1 hour 1 day per week	68	50	Discontinue		-		-	
1 hour 2 days per week	115	85	Discontinue		-		-	
1 hour 2 days per week (PreTeam)	94	85	Discontinue		-		-	
1 1/4 hours 2 day per week (PreTeam)	108	98	Discontinue		-		-	
1 1/2 hours 1 days per week	78	65	Discontinue		-		-	
1 1/2 hours 2 days per week	134	112	Discontinue		-		-	
1 1/2 hours 2 days per week (PreTeam)	123	112	Discontinue		-		-	

SPECIAL REVENUE

FEES CONT.

FUND 21	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2022		APPROVED FY 2023	
1 1/2 hours 3 days per week	\$199	\$166	Discontinue		-	-	-	-
2 hours 2 day per week	129	123	Discontinue		-	-	-	-
2 hours 3 days per week	184	175	Discontinue		-	-	-	-
2 hours 4 days per week	225	214	Discontinue		-	-	-	-
2 1/2 hours 1 day per week	81	77	Discontinue		-	-	-	-
2 1/2 hours 2 days per week	144	137	146	139	Discontinue		-	-
2 1/2 hours 3 days per week	204	194	207	197	Discontinue		-	-
3 hours 2 days per week	182	173	184	175	Discontinue		-	-
3 hours 3 days per week	230	219	233	222	Discontinue		-	-
Level 6 Extra Class	56	53	Discontinue		-	-	-	-
Cheer:								
Enrollment Fee	25	25	15	15	15	15	15	15
30 minutes (Fall)	43	36	43	36	44	37	44	37
50 minutes (Fall)	47	39	48	40	48	40	49	41
Cheer (Summer)								
30 minutes	73	61	76	63	77	64	78	65
50 minutes	86	72	89	74	90	75	91	76
Preschool:								
2 days / week	92	77	94	78	95	79	96	80
3 days / week	114	95	116	97	118	98	119	99
Summer preschool	180	150	184	153	186	155	188	157
Hap Ki-Do	65	55	73	61	74	62	74	62
Other Programs:								
Slim-to-Win	260	260	340	340	340	340	340	340
Concealed Weapons	49	49	49	49	50	50	51	51
Adaptive Volleyball	35	35	35	35	35	35	35	35
Adaptive Basketball	36	36	36	36	36	36	35	35
Adaptive Bowling	35	35	35	35	35	35	35	35
Private swim lessons	25	25	25	25	26	26	26	26
Semi-Private Swim Lessons	15	15	15	15	16	16	16	16
Ski & snowboarding school (in conjunction w/ American Fork City)	230	230	235	235	336	336	345	290
Special Olympics swim team	57	42	58	43	58	43	59	44
USA swim - dolphins	82	61	82	61	100	74	105	78
USA swim - sharks	85	63	85	63	103	76	108	80
USA swim - jr. silver	92	68	92	68	113	84	119	88
USA swim - jr. gold	100	74	100	74	122	90	127	94
USA swim - senior (Mar-Aug)	120	89	120	89	142	105	147	109
USA yearly membership fee	85	85	90	90	95	95	100	100

FEES CONT.

FUND 21	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2022		APPROVED FY 2023	
WSI	\$ 170	\$ 170	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
Lifeguard class	200	200	200	200	200	200	200	200
Masters Swimming	22	22	30	25	42	35	42	35
Facility Services:								
Body fat testing		13		13		13		14
Personal Trainer		Per trainer		Per trainer		Per trainer		Per trainer
Birthday Party Packages								
Package 1 - Room		80		80		85		85
Package 3 - Rock Wall		95		95		100		100
Package 4 - Room & Swim		105		105		110		110
Package 2 - Room, Swim, & Rock Wall		85		85		135		140
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)		350		350		375		375
Pool rental - Alpine School Dist. meet		450		450		450		500
Lap Lanes - Short Course - (Alpine S.D.)		10		10		10		13
Lap Lanes - Long Course (Alpine S.D.)		12		12		12		15
Lap Lanes - Short Course		12		12		12		15
Lap Lanes - Long Course		12		12		12		15
Full gymnasium / hour		55		55		55		55
each additional after 3 hours		25		25		25		25
all day		250		250		250		250
Half gymnasium		40		40		40		40
each additional after 3 hours		20		20		20		20
all day		180		180		180		180
Full multi-purpose room		55		55		55		55
each additional after 3 hours		25		25		25		25
all day		250		250		250		250
Half multi-purpose room		40		40		40		40
each additional after 3 hours		20		20		20		20
all day		180		180		180		180
Small conference room		40		40		40		40
each additional after 3 hours		20		20		20		20
all day		180		180		180		180
Climbing wall/ hour		40		40		40		40

OUTDOOR POOL FUND

FUND 22	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
34 Operating Revenues:				
71 Outdoor Pool Revenue	\$ 144,649	\$ 159,805	\$ 207,068	\$ 207,068
38 Contributions & Transfers:				
10 Legacy Center Contribution	148,260	103,582	103,582	133,097
20 Interest Income	9,507	-	-	-
TOTAL FUND REVENUES	\$ 302,417	\$ 310,650	\$ 310,650	\$ 340,165
41 Expenses:				
10 Salaries & Wages	\$124,153	\$ 155,736	\$ 155,736	\$ 158,072
13 Employee Benefits	9,221	11,914	11,914	12,093
33-101 Outdoor Pool Operation & Maintenance	131,887	143,000	143,000	143,000
57-100 Capital Outlay	48,562	-	-	27,000
TOTAL FUND EXPENSES	\$ 313,822	\$ 310,650	\$ 310,650	\$ 340,165
FUND SURPLUS / (DEFICIT)	\$ (11,406)	\$ -	\$ -	-

FEES								
FUND 22	APPROVED FY 2020		APPROVED FY 2021		APPROVED FY 2021		APPROVED FY 2022	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Season Pass:								
Family (up to 6 people)	\$ 193	\$ 168	\$ 193	\$ 168	\$ 193	\$ 168	\$ 193	\$ 168
+ each additional family member	30	30	30	30	30	30	30	30
If Legacy Center Annual pass holder	135	118	135	118	135	118	135	118
Individual	110	84	110	84	110	84	110	84
Pool Rental		400		400		425		425
Daily Admission:								
Ages 3 and under		Free		Free		Free		Free
Ages 4 - 11		5		5		5		5
Ages 12 - 59		6		6		6		6
Seniors (60+)		2		2		2		2
Lap Swimming		3		4		4		4
Water aerobics		3		4		4		4
Group Rate Discounts:								
5 - 9 people (discount / person)		0.50		0.50		0.50		0.50
10 or more (discount / person)		1		1		1		1
Monday family night (up to 8 people)		25		25		25		25



ENTERPRISE FUNDS

WATER

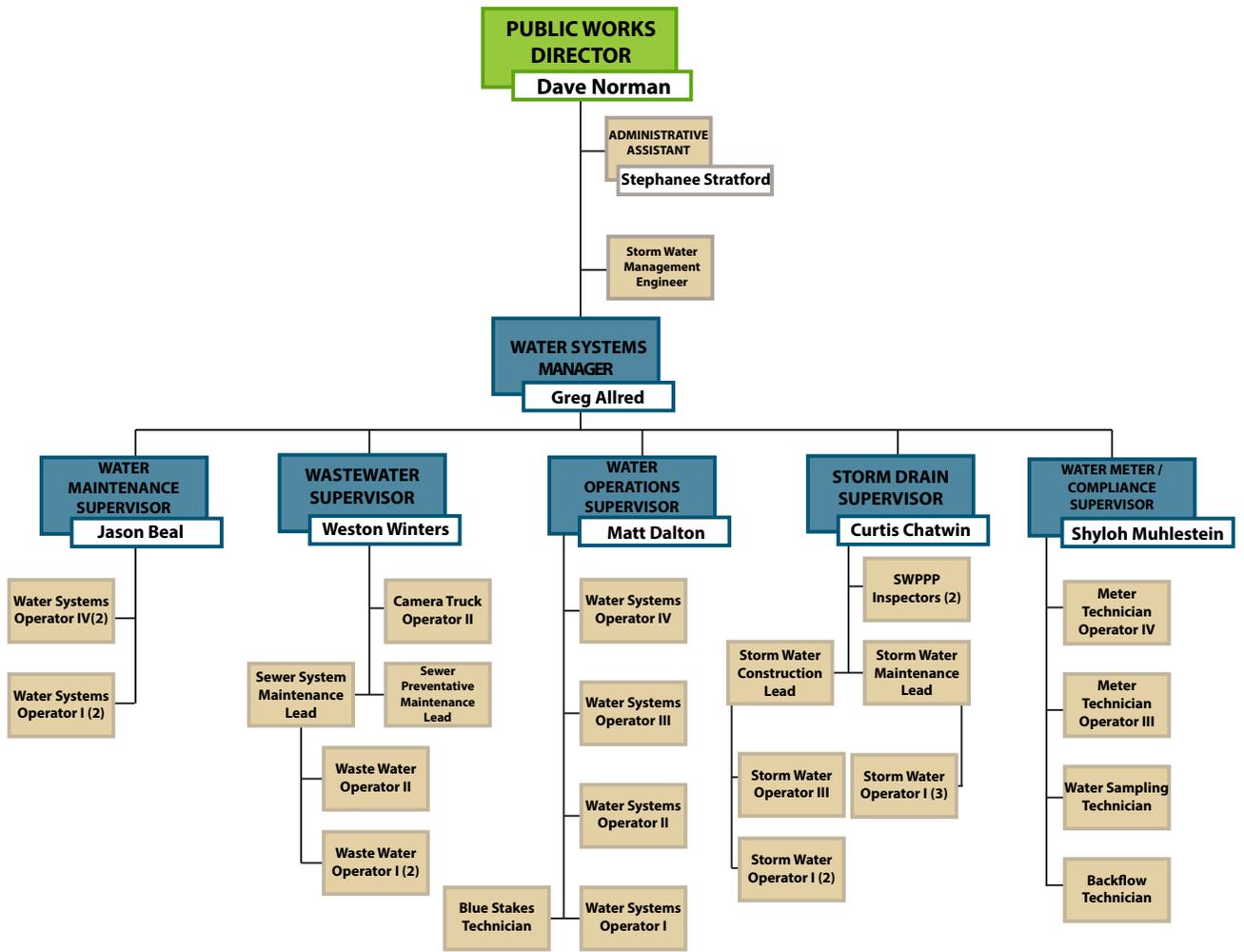
THE WATER DIVISION AIMS TO PROVIDE SAFE AND RELIABLE WATER RESOURCES TO LEHI RESIDENTS THROUGH DEVELOPING AND MAINTAINING QUALITY FACILITIES AND INFRASTRUCTURE.



Utilize technology-based Asset Management tools to collaborate amongst the Public Works Divisions to be proactive in managing City infrastructure.

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 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Storm Drain (57)	8.00	8.00	8.00	8.00	11.00
Culinary Water (51)	11.00	11.00	11.00	11.00	16.00
Pressurized Irrigation (55)	5.00	5.00	5.00	5.00	6.00
Waste Water (52)	6.00	7.00	7.00	8.00	8.00
Senior Water Systems Inspector (52)*	1.00	1.00	-	-	-
Water Systems Inspector (52)*	2.00	2.00	-	-	-
GIS Technician*	-	1.00	-	-	-
TOTAL FTE	33.00	35.00	31.00	32.00	41.00

Detailed staffing information is found under each division description.

*Moved under the Culinary Water or Waste Water Line

STORM DRAIN

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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
Storm Water Systems Operator IV	1.00	1.00	1.00	2.00	-
Storm Water Systems Operator III	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Operator II	2.00	2.00	3.00	2.00	-
Storm Water Systems Operator I	1.00	1.00	1.00	-	5.00
Storm Water Systems S.W.P.P. Inspector	2.00	2.00	-	2.00	2.00
Storm Water Management Engineer	-	-	1.00	1.00	1.00
TOTAL FTE	8.00	8.00	7.00	10.00	11.00

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Storm Drains Cleaned (%)	✘	26%	40%	55%	44%	50%
SWPP Permits Issued	N/A	120	174	N/A	124	N/A
Active SWPP Permits	N/A	180	193	N/A	192	N/A
Streets Swept (Annually)*	✘	20%	60%	75%	50%	60%

*This performance measure was previously under the Streets Department

BUDGET INFORMATION

FUND 57	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
30 Operating Revenues:				
10 Interest Income	\$ 63,310	\$ 4,000	\$ 4,000	\$ 4,000
31 Drainage Service Charges	1,700,605	2,341,500	2,341,500	2,458,575
36 Miscellaneous Revenues:				
00 Reappropriate Fund Balance	-	-	-	-
01 Miscellaneous Revenues	-	-	-	-
37 Capital Revenues:				
25 Capital Contribution	2,480,990	-	-	-
TOTAL FUND REVENUES	\$ 4,334,405	\$ 2,254,049	\$ 2,345,500	\$ 2,462,575
SURPLUS (DEFICIT)	\$ -	\$ 850,164	\$ -	\$ -

BUDGET INFORMATION CONT.

FUND 57	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
40 Operating Expenses:				
10 Salaries & Wages	\$ 322,827	\$ 520,060	\$ 639,500	\$ 668,835
11 Overtime	15,621	22,723	20,000	20,000
13 Employee Benefits	270,023	243,830	401,764	419,609
14 Uniforms	925	2,104	7,800	7,800
21 Books, Subscriptions, & Memberships	110	4,911	3,500	3,500
23 Travel & Training	7,088	3,301	22,000	25,000
24 Office Supplies	252	1,304	800	800
25 Fleet Fund Charges	24,996	120,000	170,000	170,000
26 Buildings & Grounds	10,841	16,926	10,000	10,000
29 Risk Management Fund Charges	15,000	15,000	15,000	15,000
31 Professional & Technical	94,578	45,079	55,000	60,000
32 IT Fund Charges	6,996	7,000	7,000	27,900
36 Bond Fees	1,500	1,500	2,750	2,750
42 Billing Expense	1,843	3,305	7,895	7,895
44 Bad Debt Expense	3,353	2,961	7,000	7,000
45 Supplies	3,455	4,115	10,000	10,000
48 System Maintenance	16,185	38,211	70,000	70,000
60 Debt Service	39,418	33,437	212,378	210,885
49 Detention Basin Maintenance	136,286	144,278	42,000	42,000
50-001 Reserves	-	-	26,602	69,089
55-110 Remedial Drainage	-	-	233,991	233,991
70 Allocation to General Fund	65,520	65,520	65,520	65,520
55 Capital Outlay	-	-	-	-
96 Depreciation	1,814,582	1,916,751	-	-
50 Capital Expenses:				
16-004 Pipe Rehabilitation	-	-	315,000	315,000
TOTAL FUND EXPENSES	\$ 2,851,399	\$ 3,212,316	\$ 2,345,500	\$ 2,462,575
SURPLUS (DEFICIT)	\$ 1,483,006	\$ -	\$ -	\$ -

PAYMENT IN LIEU INFORMATION

FUND 78	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
36 Capital Revenues:				
10 Interest Earnings	\$ 7,638	\$ 2,011	\$ -	\$ -
30 Re-Appropriation of Fund Balance	-	-	320,000	400,000
50 Payment in Lieu of Detention	105,473	30,182	100,000	100,000
TOTAL FUND REVENUES	\$ 113,110	\$ 32,194	\$ 420,000	\$ 500,000
50 Capital Expenditures:				
09-003 Jordan Narrow Detention Basin	\$ -	\$ -	\$ 100,000	\$ 150,000
17-001 West Side Detention Facilities	-	-	120,000	50,000
21-001 Lambert Detention Basin	-	-	200,000	300,000
50-001 Contribution to Fund Balance	-	-	-	-
TOTAL FUND EXPENSES	\$ -	\$ -	\$ 420,000	\$ 500,000
SURPLUS (DEFICIT)	\$ 113,110	\$ 32,194	\$ -	

FEES

DEPARTMENT 57 - STORM DRAIN	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Impact fee / acre (.25 acre minimum)	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391
Service Charge:				
Residential / month	4.50	4.75	5.00	5.25
Commercial / 1,000 sq. ft. of impervious surface	1.30	1.38	1.67	1.75



CULINARY WATER

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Public Works Director*	-	-	-	1.00	1.00
Water Department 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	2.00	2.00	2.00	2.00	2.00
Water Systems Operator III	-	1.00	1.00	1.00	-
Water Systems Operator II	1.00	1.00	1.00	1.00	-
Water Systems Operator I	1.00	-	-	-	2.00
Water Meter Technician	2.00	2.00	2.00	2.00	2.00
Public Works Inspection Supervisor*	-	-	-	1.00	1.00
Public Works Inspector*	-	-	-	2.00	2.00
GIS Technician*	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	11.00	11.00	11.00	16.00	16.00

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

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Service Connections per FTE	✓	1,764	1,853	1,630	1,330	1,385
Total Culinary Connections	✓	19,406	20,386	21,200	21,294	22,100
Residential Culinary Connections	✓	18,811	19,712	20,500	20,589	21,400

BUDGET INFORMATION

FUND 51 - CULINARY FUND	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
30 Operating Revenues:				
00 Miscellaneous	\$ 117,119	\$ 146,232	\$ 100,000	\$ 100,000
10 Interest Incomes	434,425	74,448	-	-
11 Water Service Charges	6,312,901	6,861,482	6,776,088	7,319,354
21 Water Hook Up Fees	413,861	605,026	350,000	650,000
40 CWP Water Revenues	-	3,338,726	1,000,000	1,000,000
36-40 Gain/Loss on Sale Fixed Assets	-	4,085	-	-
30 Contributions from Developers	2,306,617	3,049,354	-	-
35 As Built Drawing Fees	118,200	134,800	135,000	135,000
70 Bond Proceeds	-	-	-	-
37 Capital Revenues:				
30 Contributions from Developers	319,750	412,383	-	-
35 Reappropriation of Fund Balance	-	-	-	-
TOTAL FUND REVENUES	\$ 10,022,874	\$ 14,626,535	\$ 8,361,088	\$ 9,204,354
40 Operating Expenses:				
10 Salaries	\$ 813,177	\$ 949,266	\$ 1,060,296	\$ 1,170,672
11 Overtime	46,929	51,455	40,000	40,000
13 Employee Benefits	653,343	454,375	617,130	676,730
14 Uniforms	1,933	2,750	7,200	7,800
Bond Costs	-	-	-	-
21 Books, Subscriptions, & Memberships	7,030	14,590	10,250	10,250
23 Travel & Training	17,535	12,522	29,000	31,500
24 Office Supplies	4,527	11,088	11,000	10,268
25 Fleet Fund Charges	174,996	220,500	260,000	260,000
26 Buildings & Grounds O & M	84,594	62,198	55,000	163,367
27 Utilities	24,253	26,625	42,000	27,661
28 Supplies & Maintenance	4,217	29,129	83,000	83,000
38 Water Purchase	1,114,592	1,139,320	1,409,800	1,882,060
29 Risk Management Fund Charges	60,000	60,000	60,000	60,000
30 Electricity - Lehi City Power	415,789	415,941	600,000	600,000
31 Professional & Technical	120,083	98,988	133,000	133,000
32 IT Fund Charges	40,126	37,000	37,000	52,071
36 Bond Fees	1,650	37	6,500	6,500
42 Billing Expense	104,326	70,533	50,000	50,000
44 Bad Debt Expense	6,982	7,342	15,000	15,000
45 Special Department Supplies	9,341	9,671	12,000	12,000
49 Tools	2,828	8,619	20,000	20,000
48 System Maintenance	303,518	394,411	470,000	550,000
54-100 Meter Replacement	-	-	125,000	125,000
63 Debt Service	170,053	144,881	286,232	280,151

BUDGET INFORMATION CONT.

FUND 51 - CULINARY FUND	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
50 Capital Expenses:				
71 Allocation to General Fund	\$ 249,996	\$ 300,000	\$ 300,000	\$ 300,000
76 CWP Water Purchase	688,289	3,338,726	1,000,000	1,000,000
47 Annual Meter Maintenance	21,250	84,950	59,325	59,325
58 Capital	-	-	-	-
18-001 Capital Outlay - Spring Line Replace	-	-	300,000	300,000
18-003 Capital Outlay - 600 E Tank Replace	-	-	-	500,000
19-001 Springs Rehabilitation	-	-	350,000	350,000
21-001 2300 W Pioneer Crossing CWP Connection	-	-	100,000	100,000
21-002 Public Works Facility Site Planning	-	-	50,000	75,000
21-003 Security Equipment	-	-	50,000	50,000
Depreciation & Amortization	1,828,146	2,077,383	-	-
Dry Creek Well Rehabilitation	-	-	-	200,000
50-001 Reserves	-	-	712,355	-
TOTAL FUND EXPENSES	\$ 6,969,503	\$ 10,022,300	\$ 8,361,088	9,204,355
FUND SURPLUS / (DEFICIT)	\$ 3,053,371	\$ -	\$ -	-

FEES

DEPARTMENT 51	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Water Connection Fee:				
3/4" meter	\$ 406.63	\$ 406.63	\$ 406.63	\$ 425.62
1" meter	465.86	465.86	465.86	514.67
1 1/2" meter	1,490.61	1,490.61	1,490.61	1,691.38
2" meter	1,676.93	1,676.93	1,676.93	1,906.68
3" meter	2,011.34	2,011.34	2,011.34	2,278.10
4" meter	3,310.59	3,310.59	3,310.59	3,785.21
6" meter	5,542.59	5,542.59	5,542.59	6,368.80
8" meter	9,455.76	9,455.76	9,455.76	9,455.76
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

FEES CONT.

DEPARTMENT 51	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
8" meter	\$ 191,051.25	\$ 191,051.25	\$ 191,051.25	\$ 191,051.25
Water Service Charge:				
Base rate / connection / month	17.24	17.76	18.29	18.29
per 1,000 gallons used (1-30,000 gallons)	1.16	1.19	1.23	1.23
per 1,000 gallons used (>30,000 gallons)	2.31	2.38	2.45	2.45
Commercial				
Base rate/connection/month	17.24	17.76	18.29	18.29
per 1,000 gallons used	1.16	1.19	1.23	1.23

PRESSURIZED IRRIGATION

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Water Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	-	-	1.00
Water Systems Operator III	2.00	2.00	2.00	2.00	1.00
Water Systems Operator II	-	1.00	1.00	1.00	1.00
Water Systems Operator I	1.00	-	-	-	1.00
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	5.00	5.00	5.00	5.00	6.00

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Service Connections per FTE	✓	3,320	3,263	3,200	2,854	3,000

BUDGET INFORMATION

FUND 55	ACTUAL FY 2020	ESTIMATED FY 2021	PLANNED FY 2022	PLANNED FY 2023
30 Operating Revenues:				
00 Miscellaneous	\$ 335	\$ 385,619	\$ 35,000	\$ 35,000
10 Interest Income	164,524	51,313	1,500	1,500
21 Secondary Water Hook Up Fees	325,712	415,933	350,000	350,000
30 Contributions from Developers	3,737,739	5,646,160	-	-
31 Pressurized Irrigation Service Charges	3,822,436	4,103,868	4,097,340	4,304,665
36-40 Gain/Loss of Fixed Assets	-	-	-	-
36-70 Bond Proceeds	-	-	-	-
39-20 Transfer from Culinary Water	-	-	-	-
37 Capital Revenues				
35 Reappropriated Fund Balance	-	-	8,275,000	9,138,651
TOTAL FUND REVENUES	\$ 8,050,746	\$ 10,602,893	\$ 12,758,840	\$ 13,829,816

BUDGET INFORMATION CONT.

FUND 55	ACTUAL FY 2020	ESTIMATED FY 2021	PLANNED FY 2022	PLANNED FY 2023
40 Operating Expenses:				
10 Salaries & Wages	\$ 259,133	\$ 282,110	\$ 297,850	\$ 307,703
11 Overtime	9,928	10,749	15,000	15,000
13 Employee Benefits	171,922	147,887	175,495	194,838
14 Uniforms	769	902	3,000	3,000
21 Books, Subscriptions, & Memberships	-	3,243	500	500
23 Travel & Training	1,378	821	7,000	7,000
24 Office Supplies	111	1,494	7,000	7,000
25 Fleet Fund Charges	24,996	25,000	25,000	25,000
26 Buildings & Grounds O & M	20,332	20,299	20,000	20,000
27 Utilities	573	410	2,000	2,000
29 Risk Management Fund Charges	50,004	50,000	50,000	50,000
30 Electricity - Lehi City Power	324,745	409,388	400,000	400,000
31 Professional & Technical	40,771	22,266	40,000	40,000
36 Bond Fees	-	2,187	3,000	3,000
42 Billing Expense	1,587	710	15,000	15,000
44 Bad Debt Expense	3,730	3,816	15,000	15,000
45 Supplies & Maintenance	22,860	5,333	16,000	16,000
PI Meters	574,725	39,121	75,000	75,000
46 Water Share Assessments	1,169,907	1,122,328	1,300,000	1,300,000
48 System Maintenance	385,117	209,651	400,000	400,000
61-200 Interest Expense	-	-	-	-

BUDGET INFORMATION CONT.

DEPARTMENT 55	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
63 Debt Service	\$ 636,752	\$ 606,769	\$ 1,052,521	1,048,796
10-001 Fire Hydrant / Mainline Replacement	-	-	400,000	400,000
10-002 SCADA Upgrades	-	-	20,000	20,000
Reserves	-	-	79,494	-
95 Depreciation	1,993,451	-	-	-
19-005 Dry Creek Reservoir	-	2,435,292	8,000,000	8,000,000
20-001 Seasons Reservoir Repair	-	-	200,000	200,000
21-001 Low Hills Zone Pressure Relief Vault	-	-	75,000	-
Irrigation Well Low Hills Zone - Vibbert	-	-	-	1,200,000
54-000 Capital Outlay	-	-	-	-
Cost of Issuance	-	-	-	-
71 Allocation to General Fund	64,980	64,980	64,890	64,980
TOTAL FUND EXPENSES	\$ 5,757,771	\$ 5,464,756	\$ 12,758,840	\$ 13,829,816
FUND SURPLUS/ (DEFICIT)	\$ 1,065,401	\$ -	\$ -	\$ -

FEES

DEPARTMENT 55	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
PI Connection Fee:				
1" lateral	\$ 485.22	\$ 485.22	\$ 485.22	\$ 541.66
1 1/2" lateral	1,954.86	1,954.86	1,954.86	2,493.58
2" lateral	2,025.55	2,025.55	2,025.55	2,586.91
3" Lateral	5,195.12	5,195.12	5,195.12	5,195.12
4" Lateral	5,217.90	5,217.90	5,217.90	5,908.68
6" Lateral	5,887.77	5,887.77	5,887.77	6,352.87
8" Lateral	7,672.42	7,672.42	7,672.42	7,672.42
10" Lateral	9,079.94	9,079.94	9,079.94	9,079.94
PI Impact Fee:				
Residential (single & multi-family) / acre (.25 acre minimum)	4,378.63	4,378.63	4,378.63	4,378.63
Non-Residential / pervious acre (.25 acre minimum)	6,736.35	6,736.35	6,736.35	6,736.35
PI Service Charge:				
Base rate / connection / month	5.15	5.30	5.46	5.63
+ / sq. ft. lot divided by 43,560	47.21	48.63	50.09	51.59
Minimum / month charge	14.59	15.03	15.48	15.95
Pre-construction water permit base	85	85	85	85

FEES CONT.

DEPARTMENT 55	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
+ / 1,000 sq. ft. of lot	\$ 1	\$ 1	\$ 1	\$ 1
or + / lot (whichever is less)	25	25	25	25
Fire hydrant non-metered usage	110	110	110	110
Additional cost per lot (if greater than 1)	25	25	25	25
Metered fire hydrant permit processing	45	45	45	45
(+ / utility sign-up processing)	30	30	30	30
Hydrant Meter Deposit	1,550	1,550	1,550	1,550
Base rate / metered fire hydrant connection / month	4.14	4.14	4.14	5.63
+ / 1,000 gallons used	0.80	0.80	0.80	0.80
Minimum / month charge	12.47	12.47	15.03	15.95
Shareholder charge base	7.21	7.43	7.65	7.88
+ / month / share	6.62	6.82	7.02	7.23
Penalty for violation of PI water system conservation code:				
First violation	Written Notice	Written Notice	Written Notice	Written Notice
Second violation	100	100	100	100
Third violation	Class C Misdemeanor	Class C Misdemeanor	Class C Misdemeanor	Class C Misdemeanor

WASTE WATER

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Wastewater Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Wastewater Lead	-	-	-	1.00	2.00
Public Works Inspector*	-	-	-	1.00	1.00
Wastewater Systems Operator IV	1.00	2.00	2.00	2.00	-
Wastewater Systems Operator III	1.00	3.00	3.00	-	-
Wastewater Systems Operator II	3.00	1.00	1.00	2.00	2.00
Wastewater Systems Operator I	-	-	-	1.00	2.00
TOTAL FTE	6.00	7.00	7.00	8.00	8.00

*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.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Sewer Mains Cleaned (yearly)	✓	78%	72%	70-75%	73%	70-75%
Sewer Backups per Year	✓	0	0	0	0	0
Service Connections per FTE	✓	3,200	3,290	3,000	2,944	3,200

BUDGET INFORMATION

FUND 52 - WASTE WATER	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
30 Operating Revenues:				
00 Miscellaneous	\$ 20,088	\$ 51,750	\$ 25,000	\$ 25,000
10 Interest Income	153,762	31,127	-	-
31 Sewer Charges	9,399,488	9,553,148	10,160,089	10,363,291
37-25 Contributions Capital Funding	2,988,452	4,393,626	-	-
36-40 Gain/Loss of Fixed Assets	-	-	-	-
37 Capital Revenues:				
37-35 Reassigned Fund Balance	-	-	846,164	936,675
TOTAL FUND REVENUES	\$ 12,570,790	\$ 14,029,651	\$ 11,031,253	\$ 11,324,966
40 Operating Expenses:				
10 Salaries & Wages	\$ 494,661	\$ 371,651	\$ 438,396	\$ 488,122
11 Overtime	25,745	20,612	20,000	20,000
13 Employee Benefits	187,778	192,606	275,673	315,022
14 Uniforms	934	589	6,200	6,200
21 Books, Subscriptions, & Memberships	235	2,413	1,400	1,400
23 Travel & Training	60	1,536	16,200	16,200
24 Office Supplies	309	1,615	5,500	5,500
25 Fleet Fund Charges	125,004	125,000	167,279	167,279
26 Buildings & Grounds O & M	80,320	60,430	60,000	60,000
27 Utilities	1,334	1,349	10,000	7,865
28 Supplies & Maintenance	39,080	32,044	50,000	50,000
29 Risk Management Fund Charges	50,004	50,000	50,000	50,000
30 Electricity - Lehi City Power	13,032	59,884	5,000	5,000
31 Professional & Technical	5,324	5,154	50,000	50,000
32 IT Fund Charges	6,996	7,000	7,000	29,135
33 Timpanogos Sewer District	8,665,630	7,889,402	9,231,989	9,416,629
43 Billing Expense	112,683	120,695	35,000	35,000
44 Bad Debt Expense	9,862	7,922	30,000	30,000
45 Department Supplies	2,224	4,285	10,000	10,000
48 System Maintenance	126,021	94,526	98,615	98,615

BUDGET INFORMATION CONT.

61 Interest Expense	-	-	3,000	3,000
71 Allocation to General Fund	150,000	150,000	150,000	150,000
90 Amortization Expense	-	-	-	-
95 Depreciation	2,044,577	2,161,378	-	-
50 Capital Expenses:				
50-001 Reserves	-	-	-	-
10-002 Manhole/Main Line Rehab	-	-	310,000	310,000
54-000 Capital	-	-	-	-
58-000 Capital Improvements	-	-	-	-
TOTAL FUND EXPENSES	\$ 12,141,812	\$ 11,360,091	\$ 11,031,253	\$ 11,324,966
FUND SURPLUS/ (DEFICIT)	\$ 428,979	\$ -	\$ -	\$ -

FEES

DEPARTMENT 52	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Impact Fee:				
Residential / dwelling unit	\$ 761.43	\$ 761.43	\$ 761.43	\$ 761.43
Non-Residential:				
3/4" meter	761.43	761.43	761.43	761.43
1" meter	2,059.65	2,059.65	2,059.65	2,059.65
1 1/2" meter	2,568.54	2,568.54	2,568.54	2,568.54
2" meter	8,184.05	8,184.05	8,184.05	8,184.05
3" meter	17,995.01	17,995.01	17,995.01	17,995.01
4" meter	30,852.95	30,852.95	30,852.95	30,852.95
6" meter	71,988.30	71,988.30	71,988.30	71,988.30
8" meter	123,412.42	123,412.42	123,412.42	123,412.42
Service Charge:				
Base rate / connection / month	19	19	20	20
+ / 1,000 gallons used	2	2	2.06	2.06
Timpanogos Special Service District (Regional Sewer Treatment Plant):				
Impact Fee:				
Single family housing / house	1,708	1,708	1,708.55	1,708.55
Multi unit residential / dwelling unit	1,110	1,110	1,785.55	1,785.55
Commercial, industrial, institutional	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.

POWER

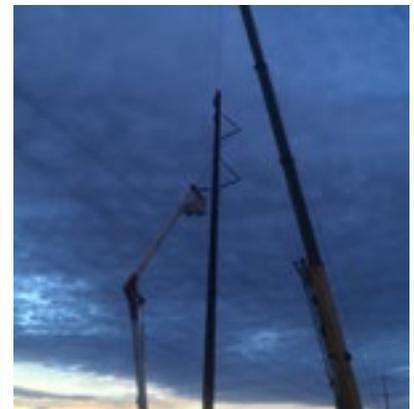
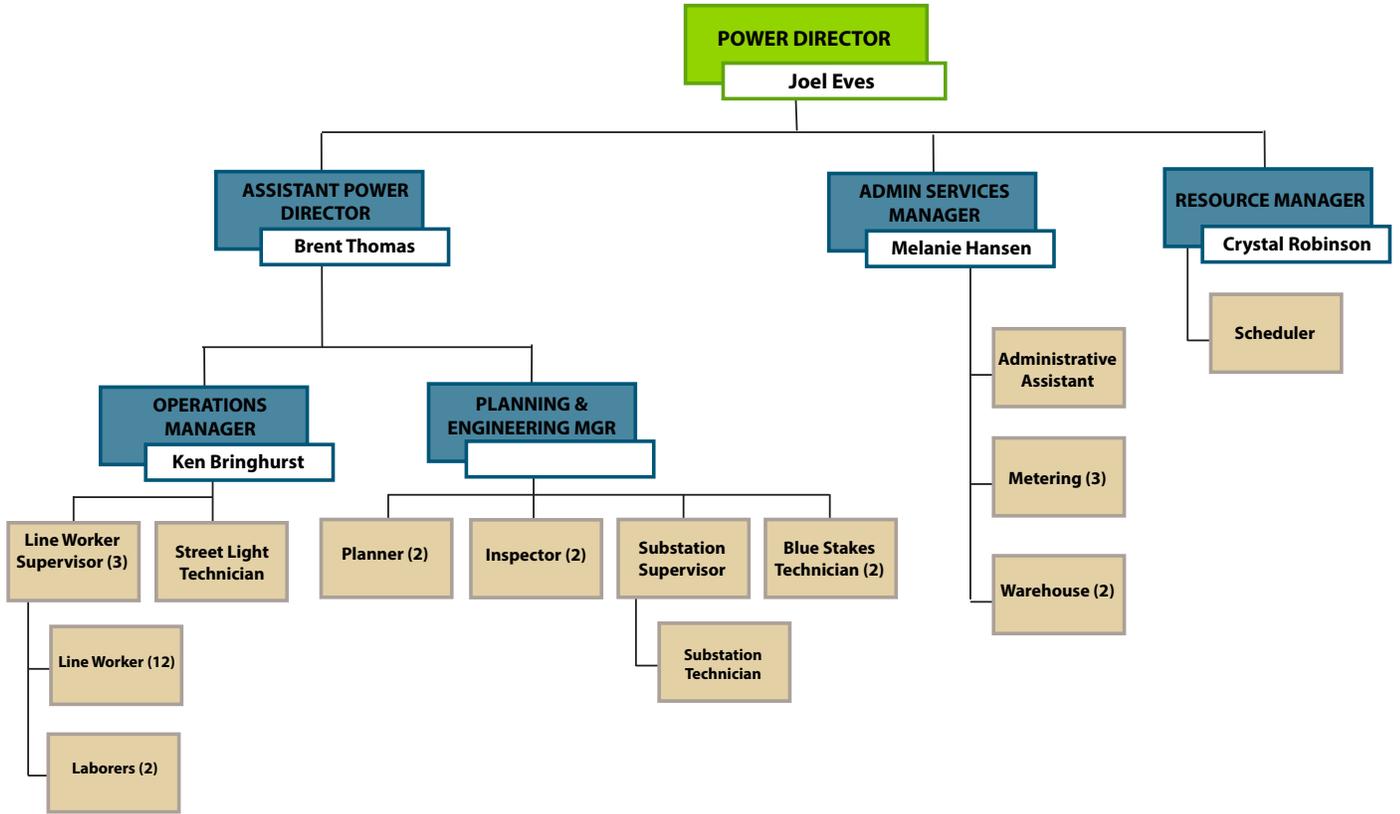
THE LEHI CITY POWER DEPARTMENT PROVIDES RELIABLE ELECTRICAL SERVICE TO OUR CUSTOMERS WITH LOCAL CONTROL AND COMPETITIVE RATES.



Be a responsible first-class provider of safe, reliable, and affordable power to a cutting-edge and family-centric community.

DEPARTMENT DESCRIPTION

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



POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Power Director	1.00	1.00	1.00	1.00	1.00
Assistant Power Director	-	-	-	-	1.00
Administrative Services Manager	-	-	-	-	1.00
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
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	1.00	1.00
Warehouse Manager	1.00	1.00	1.00	1.00	1.00
Warehouse Assistant	-	-	-	-	1.00
Resource Scheduler	-	-	-	1.00	1.00
Power Line Field Supervisor	3.00	3.00	3.00	3.00	3.00
Journey Power Lineman	6.00	8.00	8.00	6.00	5.00
Apprentice Lineman	3.00	3.00	3.00	5.00	8.00
Street Light Technician	1.00	1.00	1.00	1.00	1.00
Assistant Power Planner/System Design	1.00	1.00	2.00	2.00	2.00
Power Inspector	1.00	1.00	1.00	1.00	1.00
Blue Stakes Technician	2.00	2.00	2.00	2.00	2.00
Scada Technician	-	-	-	1.00	1.00
Substation Technician	1.00	1.00	1.00	1.00	1.00
Substation Tehcnician Foreman	1.00	1.00	1.00	1.00	1.00
Program and Account Manager	-	-	1.00	1.00	-
Part-time Non-benefited:					
Power Laborers (2)	-	-	-	-	1.00
Power Office Assistant	-	-	0.50	0.50	-
Warehouse Assistant	-	-	0.50	0.50	-
TOTAL FTE	28.50	30.50	33.00	34.00	40.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Maintain a functional and reliable power infrastructure.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2020	ACTUAL FY 2021	TARGET FY 2022	ACTUAL FY 2022	TARGET FY 2023
Street Lights Audited per Year (%)	✗	11%	14%	25%	8%	25%
Non-Operational Street Lights (%)	✓	7%	0%	10%	0%	10%
SAIFI (Average Number of Interruptions/ Customer)	✓	0.49	0.437	0.75	0.244	0.75
SAIDI (Average Outage Duration/Customer; in minutes)	✓	56.45	51.16	45	34.23	45
Megawatt Hours Billed to Used (%)	✓	93.53%	92.6%	94%	94%	94%
Decrease in power usage per household from previous year (%)	✗	2.63%	-0.66%	1%	-.26%	1%

BUDGET INFORMATION

FUND 53	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
30 Operating Revenues:				
11 Electric Sales Taxable	\$ 33,397,174	\$ 34,938,870	\$ 35,619,419	\$ 35,619,419
12 Electric Sales Tax Exempt	2,590,145	3,768,806	3,188,134	3,188,134
25 Electric Hook Up Fees	381,422	563,713	275,000	275,000
36 Miscellaneous Revenues:				
00 Miscellaneous	223,044	294,512	175,000	175,000
03 Temporary Power Charges	66,428	70,075	75,000	75,000
05 Damage Revenue	32,366	4,833	25,000	25,000
15 Salvage Revenue	27,409	63,579	25,000	25,000
25 Contribution Capital Funding	841,443	1,042,157	-	-
50 Late Payment Penalties	91,343	118,729	185,000	185,000
60 Pole Attachment	62,811	63,585	50,000	50,000
37 Capital Revenues:				
60 Subdivision Reimbursement	5,027,262	4,998,966	3,500,000	3,500,000
10 Interest Income	564,299	154,059	40,000	40,000
20 Gain/Loss Sales of Fixed Assets	-	5,540	-	1,3015,840
TOTAL FUND REVENUES	\$ 43,305,147	\$ 46,087,424	\$ 43,157,553	\$ 46,253,320
40 Operating Expenses:				
10 Salaries & Wages	\$ 1,937,449	\$ 2,374,800	\$ 2,946,587	\$ 3,423,995
11 Overtime	94,434	118,664	186,887	282,967
13 Employee Benefits	1,104,856	964,655	1,472,586	1,704,956
14 Uniforms	23,779	24,213	21,100	45,215
21 Books, Subscriptions, & Memberships	942	2,729	3,000	3,000
23 Travel & Training	30,483	20,284	60,100	63,600
24 Office Supplies	8,700	12,105	21,000	21,000

BUDGET INFORMATION CONT.

FUND 53	ACTUAL FY 2020	ESTIMATED FY 2021	PLANNED FY 2022	PLANNED FY 2023
25 Fleet Fund Charges	\$ 897,000	\$ 515,000	\$ 515,000	21,000
26 Buildings & Grounds O & M	176,944	174,177	162,500	526,637
27 Utilities	21,703	81,288	56,000	162,500
28 Supplies & Maintenance	-	103	6,500	56,000
29 Risk Management Fund Charges	300,000	300,000	300,000	6,500
30 Electricity - Lehi City Power	58,277	65,366	55,000	300,000
31 Professional & Technical	163,933	200,986	387,500	55,000
32 IT Fund Charges	23,004	23,000	24,000	56,959
33 Computer Maintenance	290	-	6,000	-
36 Bond Fees	3,300	1,650	2,500	2,500
38 Tree Trimming Expense	79,494	82,740	130,000	330,000
39 Internal Generation Maintenance	(168)	52,939	10,000	54,200
40 Safety	25,301	27,601	42,150	42,150
43 Billing Expense	294,589	326,309	340,000	340,000
44 Bad Debt Expense	67,207	64,929	65,000	65,000
45 System Maintenance	566,509	1,169,757	820,000	820,000
45-100 Miscellaneous	43,037	20,453	29,800	29,800
46 Resale Power Purchase	21,968,640	28,022,201	28,109,748	33,297,591
47 Supplies	85,983	79,312	61,000	70,500
48 Substation Maintenance	26,341	16,885	53,500	53,500
49 Power Locating	12,647	21,975	16,000	16,000
60 Debt Service	646,145	605,395	1,252,5000	1,255,250
71 Allocation to General Fund	441,000	541,000	541,000	541,000
85 Depreciation	3,823,626	4,245,484	-	-
50 Capital Expenses:				
Amorization Cost	243,825	243,825	-	-
50-001 Reserves	-	-	3,735,595	-
57 Rocky Mnt Power Line Purchases	-	-	150,000	150,000
53 Improvement to System	-	-	400,000	700,000
55 Street Light Project	-	-	250,000	350,000
56 Subdivision Construction	-	-	300,000	300,000
59-100 New Equipment	-	-	150,000	248,000
54 Capital Outlay	-	-	395,000	285,000
59-102 Substation Security	-	-	30,000	30,000
59-120 Designated City Projects	-	-	50,000	200,000
TOTAL FUND EXPENSES	\$ 33,169,270	\$ 40,399,825	\$ 43,157,553	\$ 46,253,320
FUND SURPLUS / (DEFICIT)	\$ -	\$ -	\$ -	\$ -

FEES

DEPARTMENT 53 - POWER	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Connection Fee:				
Single Phase Single Meter:				
Up to 200 AMPS	Discontinue	\$ -	\$ -	\$ -
201-400 AMPS	Discontinue	-	-	-
Three Phase Single Meter:				
Up to 200 AMPS	Discontinue	-	-	-
201-400 AMPS	Discontinue	-	-	-
401-800 AMPS	Discontinue	-	-	-
801-1,600 AMPS	Discontinue	-	-	-
Residential Single Phase up to 200 AMPS*	374.02	374.02	374.02	374.02
Residential Single Phase 201-400 AMPS*	442.02	442.02	442.02	442.02
Commercial Single Phase up to 200 AMPS*	264.02	264.02	264.02	264.02
Commercial Single Phase 201-400 AMPS*	280.02	280.02	280.02	280.02
Commercial Single Phase 201-400 AMPS**	1,588.17	1,588.17	1,588.17	1,588.17
Commercial 3 Phase up to 400 AMP*	575.62	575.62	575.62	575.62
Commercial 3 Phase 401-800 AMP**	1,764.17	1,764.17	1,764.17	1,764.17
Commercial 3 Phase 801-4000 AMP**	1,582.17	1,582.17	1,582.17	1,582.17
Single Phase Multimeter/meter (AMPS cost schedule same as single meter)	140	140	140	140
Three Phase Multimeter/meter (AMPS cost schedule same as single meter)	365	365	365	365
Net Meter	394.81	394.81	394.81	394.81
Impact Fee:				
Residential Single Phase Service Sizes:				
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>		
100	24	5	1,187.71	1,187.71
125	30	6	1,484.64	1,484.64
150	36	7	1,732.08	1,732.08
200	48	8	1,979.52	1,979.52
225	54	10	2,474.40	2,474.40
250	60	11	-	2,721.84
300	72	12	-	2,969.28
350	84	13	-	3,216.72
400	96	14	3,464.16	3,464.16
Commercial Single Phase Service Sizes:				
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>		
100	24	5	1,187.71	1,187.71
125	30	7	1,732.08	1,732.08
150	36	9	2,226.96	2,226.96
200	48	14	3,464.16	3,464.16

FEES CONT.

DEPARTMENT 53 - POWER			APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
250	60	15	\$ -	\$ -	\$ 3,712.05	\$ 3,712.05
300	72	17	-	-	4,206.99	4,206.99
350	84	18	-	-	4,454.46	4,454.46
400	96	19	4,701.36	4,701.36	4,701.36	4,701.36
Commercial/Residential 3-Phase (120/240) Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	52	16	3,959.04	3,959.04	-	-
150	62	24	5,938.56	5,938.56	-	-
200	83	31	7,670.64	7,670.64	-	-
400	166	63	15,588.72	15,588.72	-	-
600	249	94	23,259.36	23,259.36	-	-
800	333	126	31,177.44	31,177.44	-	-
1000	416	157	38,848.07	38,848.07	-	-
1200	499	189	46,766.15	46,766.15	-	-
1600	665	252	62,354.87	62,354.87	-	-
2000	831	312	77,943.59	77,943.59	-	-
2500	1039	394	97,491.35	97,491.35	-	-
Commercial/Residential 3-Phase (120/208) Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	45	16	3,959.04	3,959.04	3,959.04	3,959.04
150	54	24	5,938.56	5,938.56	5,938.56	5,938.56
200	72	31	7,670.64	7,670.64	7,670.64	7,670.64
225	81	35	-	-	8,658.30	8,658.30
250	90	39	-	-	9,662.49	9,662.49
300	108	47	-	-	11,670.86	11,670.86
350	126	55	-	-	13,679.23	13,679.23
400	144	63	15,588.72	15,588.72	15,588.72	15,588.72
500	180	80	-	-	19,701.95	19,701.95
600	216	94	23,259.36	23,259.36	23,259.36	23,259.36
800	288	126	31,177.44	31,177.44	31,177.44	31,177.44
1000	360	157	38,848.07	38,848.07	38,848.07	38,848.07
1200	432	189	46,766.15	46,766.15	46,766.15	46,766.15
1600	576	252	62,354.87	62,354.87	62,354.87	62,354.87
2000	721	315	77,943.59	77,943.59	77,943.59	77,943.59
2500	901	394	97,491.35	97,491.35	97,491.35	97,491.35

FEES CONT.

DEPARTMENT 53 - POWER			APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
Commercial/Residential 3-Phase (277/480V) Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	104	35	\$ 8,660.40	\$ 8,660.40	\$ 8,660.40	\$ 8,660.40
150	125	52	12,866.88	12,866.88	12,866.88	12,866.88
200	166	73	18,063.12	18,063.12	18,063.12	18,063.12
400	333	145	35,878.79	35,878.79	35,878.79	35,878.79
600	499	219	54,189.35	54,189.35	54,189.35	54,189.35
800	665	290	71,757.59	71,757.59	71,757.59	71,757.59
1000	831	364	90,068.15	90,068.15	90,068.15	90,068.15
1200	998	436	107,883.82	107,883.82	107,883.82	107,883.82
1600	1330	583	144,257.50	144,257.50	144,257.50	144,257.50
2000	1663	728	180,136.29	180,136.29	180,136.29	180,136.29
2500	2078	910	225,170.37	225,170.37	225,170.37	225,170.37
3000	2494	1092	270,204.44	270,204.44	270,204.44	270,204.44
3500	2910	1272	314,743.63	314,743.63	314,743.63	314,743.63
3750	3118	1363	337,260.67	337,260.67	337,260.67	337,260.67
4000	3326	1454	359,777.70	359,777.70	359,777.70	359,777.70
Service Charge:						
Residential/kWh (\$4.50 minimum bill)			0.08761	0.08761	0.08761	0.08761
Commercial base/month			9	9	9	9
+ /kWh. 1st 1,000 kWh (if no demand)			0.0980	0.098	0.098	0.098
+ /kWh. >1st 1,000 kWh (if no demand)			0.0661	0.0661	0.0661	0.0661
+ /kWh. 1st 1,000 kWh (if demand)			0.09890	0.098	0.098	0.098
+ /kWh, > 1st 1,000 kWh (if demand)			0.0661	0.0661	0.0661	0.0661
+Demand/kW			7.75	7.75	7.75	7.75
Net Meter kWh			0.08761	0.08761	0.08761	0.08761
kWh if Generated by Customer Exceeds Consumption -			0.08761 credit	0.08761 credit	0.08761 credit	0.08761 credit
Feed in Tariff						
Class 1 (1 kW to 10 kW) - credit per kWh			-	0.05	0.05	0.05
Class 1 (>10 kW to 1,000 kW) - credit per kWh			-	0.04	0.04	0.04
Meter Tampering			100	100	100	100
Conduit Lease Fee (per foot, per year)			-	0.75	0.75	0.75
Pole Attachment/year			18	18	18	18
Solar Meter Fee (Connection Fee)			-	500	500	500
Commercial Solar Interconnection Study			-	1500	1500	1500
Banner Installation and Removal			150	150	150	150
+ each additional week			50	50	50	50

WASTE COLLECTION

FUND DESCRIPTION

Solid waste collection is managed by the Finance Department (see page 83) 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 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
30 Operating Revenues:				
20 Garbage Service Charges	\$ 3,135,567	\$ 3,810,617	\$ 3,995,518	\$ 3,995,518
22 Dump Pass Receipts	20,790	30,640	-	-
36 Miscellaneous Revenues:				
10 Interest Income	5,729	651	500	500
37 Other Revenues:				
35 Re-Appropriation of Fund Balance	-	-	35,217	35,217
TOTAL OPERATING REVENUES	\$ 3,162,086	\$ 3,841,908	\$ 3,929,735	\$ 4,031,235
40 Operating Expenses:				
11 Garbage Contract Payment	\$ 2,346,016	\$ 2,796,555	\$ 2,900,000	\$ 3,001,500
38 Operation Expenses by Ton / Month	927,630	943,621	964,735	964,735
39 Glass Recycling	1,986	3,634	10,000	10,000
42 Billing Expense	4,024	3,292	25,000	25,000
43 Bad Debt Expense	2,214	3,968	10,000	10,000
45 City Clean-up Expense	25,915	8,399	10,000	10,000
71 Allocation to General Fund	9,996	10,000	10,000	10,000
TOTAL OPERATING EXPENSES	\$ 3,317,781	\$ 3,769,469	\$ 3,929,735	\$ 4,031,235
FUND SURPLUS / (DEFICIT)	\$ (155,695)	\$ 72,440	\$ -	\$ -

FEES

DEPARTMENT 54	APPROVED FY 2020	APPROVED FY 2021	APPROVED FY 2022	APPROVED FY 2023
First garbage tote/month	\$ 10.50	\$ 13.68	\$ 13.68	\$ 13.68
Additional garbage tote(s) each / month	10.00	10.65	10.65	10.65
Recyclables tote (bi-weekly collect) / month	Free	Free	Free	Free
Green waste tote / month (April - November only)	6.50	6.92	6.92	Discontinue

FIBER

FUND DESCRIPTION

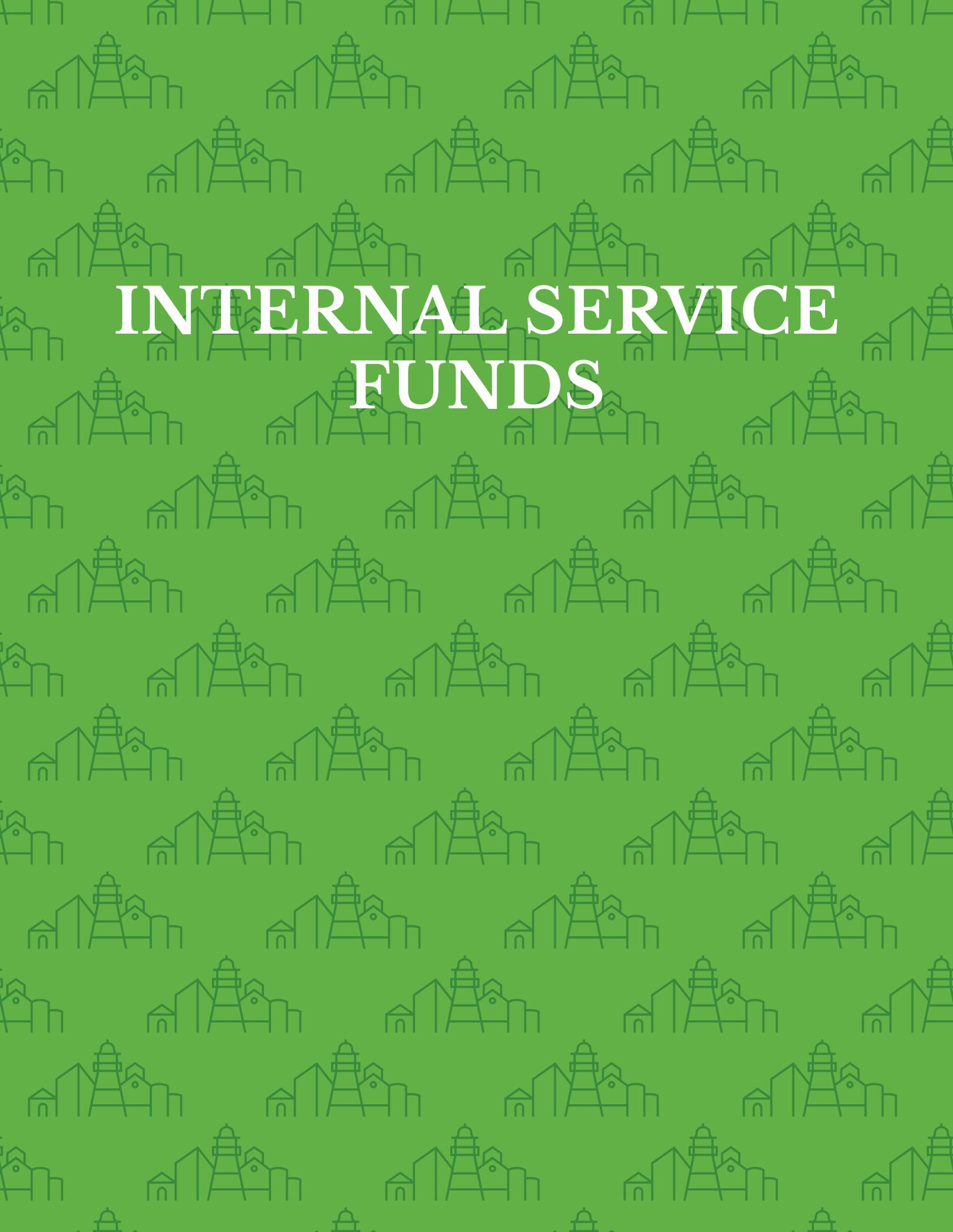
The City is in the early phases of rolling out a municipal fiber network. The City has partnered with Strata to construct the to-the-home network. This will allow fast, reliable internet to City residents. Anticipated construction of the entire system is 3-4 years.

BUDGET INFORMATION

FUND 54	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
Operating Revenues:				
Fiber Revenue	\$ -	\$ -	\$ -	\$ -
Interest Earned	-	53,195	-	-
Bond Proceeds	-	-	-	-
Fund Balance Appropriation	-	-	-	16,654,351
TOTAL OPERATING REVENUES	\$ -	\$ 53,195	\$ -	\$ 16,654,351
Operating Expenses:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ 95,000
Benefits	-	-	-	49,201
Debt Service	-	505,161	1,927,742	2,210,150
Fiber System - Engineering	-	-	1,700,000	1,700,000
Fiber System - Backbone	-	-	1,100,000	1,100,000
Fiber System - Drops	-	-	-	-
Fiber System - Distribution	-	-	11,500,000	11,500,000
Cost of Issuance	-	644,409	-	-
TOTAL OPERATING EXPENSES	\$ -	\$ 1,149,570	\$ 16,227,742	\$ 16,654,351
FUND SURPLUS / (DEFICIT)	\$ -	\$ (1,096,375)	\$(16,227,742)	-

ENTERPRISE FUNDS

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Fiber Utility Technical Project Manager	-	-	-	-	1.00
Fiber Administrative Services Manager	-	-	-	-	1.00
TOTAL FTE	-	-	-	-	2.00



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.



INTERNAL SERVICE FUNDS

INFORMATION TECHNOLOGY FUND

FUND 63	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
36 Miscellaneous Revenues:				
38 Operating Revenues:				
30 Charge to General Fund	\$ 664,704	\$ 664,700	\$ 666,201	\$ 666,201
31 Charge to Legacy Center Fund	53,004	53,000	56,600	56,600
32 Charge to Water Fund	36,996	37,000	37,000	37,000
33 Charge to Sewer Fund	6,996	7,000	7,000	7,000
34 Charge to Electric Fund	23,004	23,000	24,000	24,000
35 Charge to Drainage Fund	6,996	7,000	7,000	7,000
39 Charge to Fleet Fund	2,304	2,300	2,300	2,300
40 Charge to Risk Management Fund	4,596	4,600	4,600	4,600
41 Charge to Buildings & Grounds Fund	5,748	5,750	5,750	5,750
90 Miscellaneous Revenue	2,873	-	-	-
80 Reserves	-	284,292	253,478	253,478
10 Interest Income	16,923	7,500	7,500	7,500
TOTAL OPERATING REVENUES	\$ 853,210	\$ 1,096,142	\$ 1,071,429	\$ 1,071,429
40 Operating Expenses:				
10 Salaries & Wages	\$ 235,718	\$ 243,917	\$ 253,261	\$ 253,261
13 Employee Benefits	139,821	157,517	163,460	163,460
21 Books, Subscriptions, & Memberships	-	2,000	2,000	2,000
23 Travel & Training	(4,115)	15,000	15,000	15,000
24 Office Supplies	-	1,500	1,500	1,500
25 Fleet Fund Charges	3,000	3,000	3,000	3,000
27 Utilities	60,666	5,000	5,000	5,000
28 Supplies & Maintenance	212,513	178,483	178,483	178,483
29 Risk Management Fund Charges	5,004	5,000	5,000	5,000
31 Professional & Technical	63,771	15,000	15,000	15,000
41 Software Maintenance	53,941	45,000	45,000	45,000
45 Miscellaneous	5,064	43,049	43,049	43,049
46 Software Licensing	39,091	41,676	41,676	41,676
47 O&M - Hardware	162,879	200,000	200,000	200,000
55 Hardware Replacement	-	40,000	-	-
95 Depreciation	63,522	-	-	-
56 Software Upgrade	-	100,000	100,000	100,000
TOTAL OPERATING EXPENSES	\$ 1,040,877	\$ 1,096,142	\$ 1,071,429	\$ 1,071,429
FUND SURPLUS/ (DEFICIT)	\$ 216,732	\$ -	\$ -	\$ -

INTERNAL SERVICE FUNDS

FLEET FUND

FUND 64	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
38 Operating Revenues:				
30 Charge to General Fund	\$ 1,532,796	\$ 2,230,735	\$ 2,175,588	\$ 2,175,588
31 Charge to Legacy Center Fund	36,000	2,000	2,000	2,000
32 Charge to Water Fund	174,996	220,500	260,000	260,000
33 Charge to Sewer Fund	125,004	125,000	167,279	167,279
34 Charge to Electric Fund	897,000	515,000	515,000	526,637
36 Charge to Drainage Fund	24,996	120,000	170,000	170,000
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	25,000	25,000	25,000
37 Charge to Buildings & Grounds Fund	5,004	15,000	22,500	35,867
Charge to Class C Road	-	-	-	47,017
Transfer from Capital Projects	-	-	-	500,000
37 Other Revenues:				
80 Reserves	-	-	-	68,975
90 Miscellaneous	18,438	-	-	-
20 Captial Lease	-	-	900,000	1,903,880
40 Gain/Loss on Disposal of Fixed Assets	-	(21,902)	-	-
10 Interest Income	6,668	332	20,000	20,000
TOTAL OPERATING REVENUES	\$ 2,853,902	\$ 3,239,664	\$ 4,017,290	\$ 5,910,243
40 Operating Expenses:				
10 Salaries & Wages	\$ 221,775	\$ 240,526	\$ 262,886	\$ 297,144
11 Overtime	-	18,421	-	-
13 Employee Benefits	141,985	130,700	160,461	164,046
21 Books, Subscriptions, & Memberships	7,500	16,364	8,190	8,190
23 Travel & Training	10,000	740	13,331	13,331
24 Office Supplies	1,200	220	1,260	1,260
25 Operating Expenses	450,000	592,810	472,500	572,500
25-100 Fuel	560,800	469,211	560,800	701,000
26 IT Fund Charges	2,300	3,630	2,300	3,155
27 Utilities	-	1,933	-	-
28 Supplies & Maintenance	100,000	12,380	75,000	75,000
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
31 Professional and Technical	-	130	-	-
45 Miscellaneous	12,296	1,654	12,911	12,911
New Vehicle Purchases	-	-	-	234,082
54 Equipment Replacement	2,226,789	-	2,044,798	1,455,975
55 Capital Lease Payments	2,200,000	39,115	1,355,574	455,574
Capital Lease Purchases	-	-	-	1,903,880

BUDGET INFORMATION CONT.

70 Reserves	-	-	42,279	7,195
70 Depreciation	-	1,032,079	-	-
TOTAL OPERATING EXPENSES	\$ 2,425,862	\$ 2,564,913	\$ 5,017,290	\$ 5,910,243
FUND SURPLUS/ (DEFICIT)	\$ 428,040	\$ -	\$ -	

RISK MANAGEMENT FUND

FUND 65	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
30 Charge to General Fund	\$ 464,513	\$ 464,513	\$ 614,513	\$ 614,513
31 Charge to Legacy Fund	65,000	65,000	65,000	65,000
32 Charge to Water Fund	60,000	60,000	60,000	60,000
33 Charge to Sewer Fund	50,000	50,000	50,000	50,000
34 Charge to Electric Fund	300,000	300,000	300,000	300,000
35 Charge to P.I. Fund	50,000	50,000	50,000	50,000
37 Charge to Drainage Fund	15,000	15,000	15,000	15,000
38 Charge to IT Fund	5,000	5,000	5,000	5,000
39 Charge to Fleet Fund	5,000	5,000	5,000	5,000
41 Charge to Bldgs & Grounds Fund	2,500	2,500	2,500	2,500
80 Appropriated Fund Balance	95,901	-	-	130,233
36-90 Miscellaneous Revenue	-	22,302	-	-
Interest Income	4,099	-	4,099	4,099
TOTAL OPERATING REVENUES	\$ 1,117,013	\$ 1,039,316	\$ 1,293,721	\$ 1,301,345
40 Operating Expenses:				
10 Salaries & Wages	\$ 88,682	\$ 91,322	\$ 91,322	\$ 97,339
13 Employee Benefits	46,781	48,349	48,349	49,956
21 Books, Subscriptions, & Memberships	2,950	2,950	2,950	2,950
23 Travel & Training	5,000	5,000	5,000	5,000
24 Office Supplies	500	500	500	500
25 Fleet Fund Charges	5,000	5,000	5,000	5,000
26 Damage Repairs	45,000	45,000	45,000	45,000
27 Utilities	500	500	500	500
28 Safety	20,000	20,000	20,000	20,000
29 IT Fund Charges	4,600	4,600	4,600	4,600
30 Electricity - Lehi City Power	500	500	500	500
31 Professional & Technical	15,500	15,500	15,500	15,500
33 Litigation Claims Management	40,000	40,000	40,000	40,000
41 Insurance Expense	825,000	997,500	997,500	997,500
45 Miscellaneous	17,000	17,000	17,000	17,000
TOTAL OPERATING EXPENSES	\$ 1,117,013	\$ 1,293,721	\$ 1,293,721	\$ 1,301,345
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	

BUILDINGS & GROUNDS FUND

FUND 69	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	PLANNED FY 2023
30 Operating Revenues:				
30 Charge to General Fund	\$ 1,172,124	\$ 1,172,122	\$ 1,172,122	\$ 1,172,122
31 Charge to Legacy Fund	92,004	92,000	92,000	92,000
32 Charge to Water Fund	54,996	55,000	55,000	163,367
33 Charge to Sewer Fund	60,000	60,000	60,000	60,000
34 Charge to Electric Fund	150,000	162,500	162,500	162,500
35 Charge to P.I. Fund	20,004	20,000	20,000	20,000
37 Charge to Drainage Fund	9,996	10,000	10,000	10,000
36-10 Interest Income	12,996	-	-	-
43 Transfer from Capital Projects	-	-	181,000	-
70 Reserves	-	230,871	284,779	543,208
TOTAL OPERATING REVENUES	\$ 1,572,120	\$ 1,802,493	\$ 2,037,401	\$ 2,233,197
40 Operating Expenses:				
10 Salaries & Wages	\$ 576,278	\$ 668,028	\$ 910,803	\$ 1,161,468
11 Overtime	24,427	20,111	15,000	15,000
13 Employee Benefits	280,581	276,620	394,395	422,169
12 Uniforms	3,484	2,739	6,000	6,200
21 Books, Subscriptions, & Memberships	296	-	500	500
23 Travel & Training	285	-	2,500	4,500
24 Office Supplies	804	158	2,000	2,000
25 Fleet Fund Charges	5,004	15,250	22,500	35,867
26 Repairs	230,598	214,125	246,600	290,600
27 Utilities	40,451	8,086	4,000	4,000
28 Supplies	86,267	100,410	95,000	95,000
29 IT Fund Charges	5,748	5,750	5,750	7,140
30 Risk Management fund Charges	2,496	2,500	2,500	2,500
33 Equipment Maintenance	4,424	64,845	91,700	107,900
40 Building Beautification Expenses	19,866	8,984	16,500	16,500
45 Miscellaneous	23,493	11,528	20,653	21,853
54 Capital Outlay	-	-	201,000	40,000
70 Reserves	56,597	76,409	-	-
TOTAL OPERATING EXPENSES	\$ 1,361,098	\$ 1,476,262	\$ 2,037,401	2,233,197
FUND SURPLUS/ (DEFICIT)	\$ 211,022	\$ -	\$ -	-

*Physical Facilities was added to the Buildings & Grounds fund in FY 2019

The background of the entire page is a repeating pattern of stylized, white line-art buildings on a dark teal background. The buildings are arranged in a grid-like fashion, with each building consisting of a central tower-like structure with a small window, flanked by two smaller, simpler buildings. The overall effect is a dense, textured pattern.

REDEVELOPMENT AGENCY FUNDS

REDEVELOPMENT AGENCY FUNDS

FUND DESCRIPTION

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

MILLPOND AREA RDA

FUND 60	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023
Revenues:				
31-10 Property Tax	\$ 441,787	\$ 487,501	\$ 335,000	\$ -
38-10 Reappropriation of Fund Balance	-	-	1,157,500	1,992,500
36-10 Interest Income	38,650	10,198	7,500	7,500
TOTAL REVENUE	\$ 480,437	\$ 497,699	\$ 1,500,000	\$ 2,000,000
40 Expenses:				
72 Millpond RDA Engineering	\$ -	\$ -	\$ -	\$ -
78 Millpond RDA Water	108,473	1,145	30,000	400,000
79 Road/Pedestrian w/bridge to Meadows	-	-	1,200,000	1,300,000
Millpond RDA Properties	-	-	-	300,000
TOTAL EXPENSES	\$ 108,473	\$ 1,145	\$ 1,500,000	\$ 2,000,000
FUND SURPLUS/ (DEFICIT)	\$ 371,964	\$ 496,554	\$ -	

XACTWARE

FUND 62	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023
Revenue:				
31-10 Property Tax	\$ 331,950	\$ 336,158	\$ 325,000	\$ 325,000
TOTAL REVENUE	\$ 331,950	\$ 336,158	\$ 325,000	\$ 325,000
40 Expenses:				
80 Taxing Entities	\$ 321,991	\$ 326,073	\$ 315,250	\$ 315,250
32 Administration	9,958	10,085	9,750	9,750
TOTAL EXPENSES	\$ 331,950	\$ 336,158	\$ 325,000	\$ 325,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	

TEXAS INSTRUMENTS AREA RDA

FUND 61	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023
Revenues:				
31-10 Property Tax	\$ 13,572,636	\$ 9,603,476	\$ 13,000,000	\$ 13,000,000
TOTAL REVENUE	\$ 13,572,636	\$ 9,603,476	\$ 13,000,000	\$ 13,000,000
40 Expenses:				
91 IM Flash	\$ 9,500,845	\$ 6,722,433	\$ 9,100,000	\$ 9,100,000
75 Transfer to Lehi City	1,799,732	1,723,421	1,723,800	1,723,800
70 Contribution to Alpine School District	1,799,732	1,723,421	1,723,800	1,723,800
72 Utah County	313,528	221,840	300,300	300,300
71 TSSD	158,800	112,361	152,100	152,100
90 Debt Service - Micron Note	-	-	-	-
TOTAL EXPENSES	\$ 13,572,636	\$ 9,603,476	\$ 13,000,000	\$ 13,000,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -



THANKSGIVING PARK EDA

FUND 66	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023
Revenue:				
31-10 Property Tax	\$ 263,822	\$ 235,458	\$ 300,000	\$ 300,000
Interest Income	-	-	-	-
TOTAL REVENUE	\$ 263,822	\$ 235,458	\$ 300,000	\$ 300,000
40 Expenses:				
31 Administration Charges	\$ 13,191	\$ 11,773	\$ 15,000	\$ 15,000
70 Thanksgiving Park Distribution	250,631	223,685	285,000	285,000
TOTAL EXPENSES	\$ 263,822	\$ 235,458	\$ 300,000	\$ 300,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -

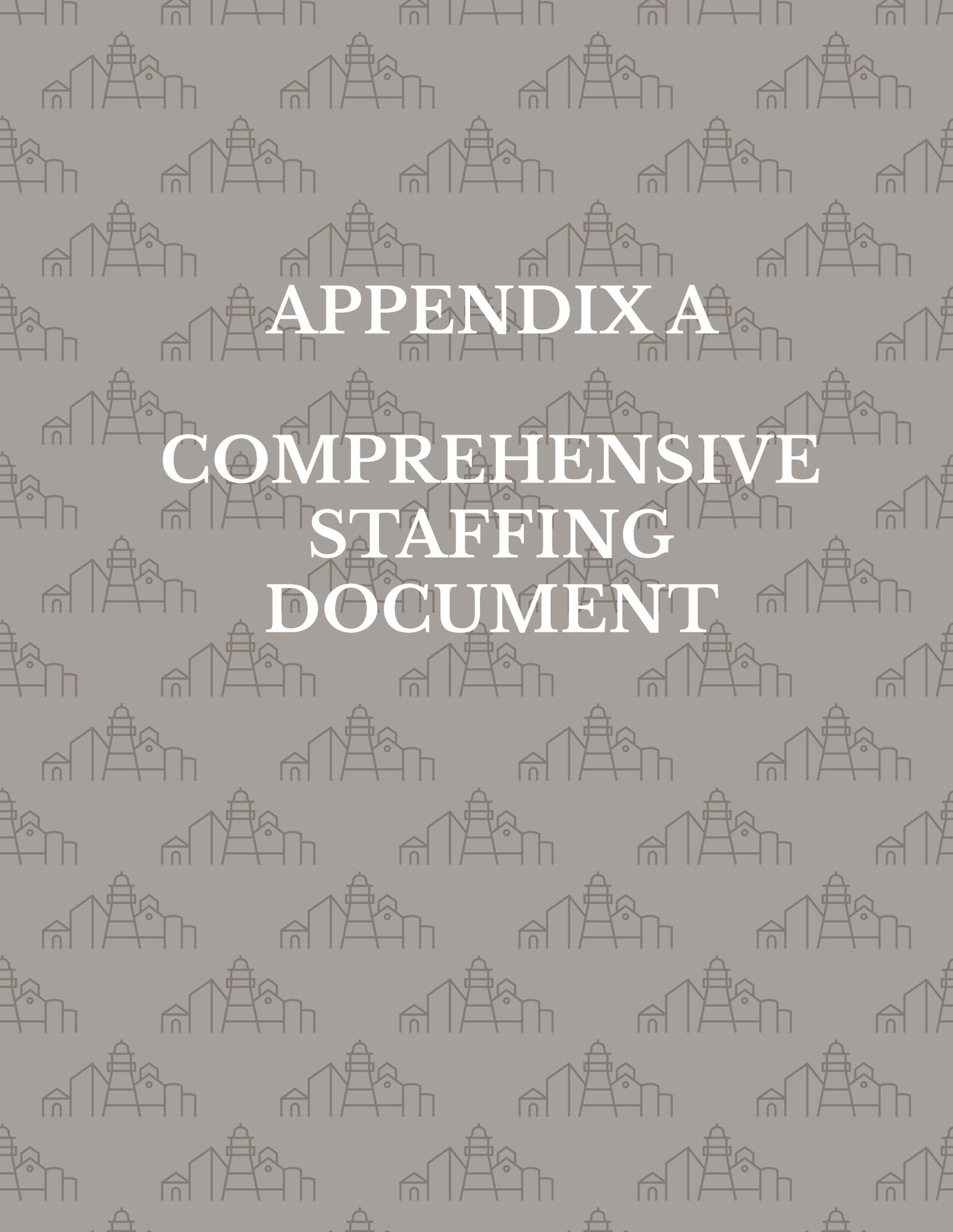
ADOBE EDA

FUND 67	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023
Revenue:				
31-10 Property Tax	\$ 914,355	\$ 905,546	\$ 675,000	\$ 675,000
TOTAL REVENUE	\$ 914,355	\$ 905,546	\$ 675,000	\$ 675,000
40 Expenses:				
EDA Costs	\$ -	\$ -	\$ -	\$ -
80 Taking Entities	853,368	845,146	629,978	629,978
32 Administration	60,988	60,400	45,022	45,022
82 Redevelopment Expenditures	-	-	-	-
TOTAL EXPENSES	\$ 914,355	\$ 905,546	\$ 675,000	\$ 675,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -



OUTLETS AT TRAVERSE MOUNTAIN CDA

FUND 68	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATED FY 2022	APPROVED FY 2023
Revenue:				
31-20 Sales Tax	\$ 372,404	\$ 108,866	\$ 820,000	\$ 820,000
31-10 Property Tax	168,755	195,178	375,000	375,000
TOTAL REVENUE	\$ 541,159	\$ 304,044	\$ 1,195,000	\$ 1,195,000
40 Expenses:				
80 Sales Tax Reimbursement	\$ -	\$ -	\$ 820,000	\$ 820,000
80 Property Tax Reimbursement	10,806	-	375,000	375,000
TOTAL EXPENSES	\$ 10,806	\$ -	\$ 1,195,000	\$ 1,195,000
FUND SURPLUS/ (DEFICIT)	\$ 530,352	\$ 304,044	\$ -	\$ -

The background of the entire page is a repeating pattern of stylized, line-art buildings. Each building icon consists of a central tower with a circular top, flanked by two smaller structures with gabled roofs. The pattern is light gray and covers the entire page.

APPENDIX A

COMPREHENSIVE STAFFING DOCUMENT

STAFFING DOCUMENT

POSITION	ACTUAL FY 2019	ACTUAL FY2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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
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
Events Coordinator	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
Human Resource Director	1.00	1.00	1.00	1.00	1.00
Human Resource Technician	1.00	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00
Passport Technician/Receptionist**	1.00	-	-	-	-
IT Manager	1.00	1.00	1.00	1.00	1.00
Systems/Database Analyst	-	-	-	-	1.00
IT Technician II	1.00	1.00	1.00	1.00	1.00
IT Technician I	2.00	2.00	2.00	2.00	2.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Shop Supervisor	1.00	1.00	1.00	1.00	1.00
Journey Fleet Mechanic	2.00	2.00	2.00	2.00	2.00
Emergency Management Coordinator***	0.50	0.50	1.00	1.00	1.00
Part-time Non-benefited:					
Receptionist (2)	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.50
Grant Writer	-	-	-	0.50	-
Shop Worker	-	-	-	-	-
TOTAL FTE	20.00	20.00	22.00	22.50	23.50

* Was previously under Legal Services. **Now under Information Center. ***PT position to FT.

COMMUNITY DEVELOPMENT

POSITION	ACTUAL FY 2019	ACTUAL FY2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Long Range Planner / Planning Division Manager	-	1.00	1.00	1.00	1.00
Planner III	1.00	-	-	-	-
Planner II	-	-	-	3.00	3.00
Planner I	2.00	3.00	3.00	-	-
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Environmental 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
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Residential Plans Examiner	-	-	-	-	1.00
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Building Inspector I	1.00	-	-	2.00	2.00
Building Inspector II	1.00	4.00	4.00	2.00	2.00
Building Inspector III	3.00	3.00	3.00	3.00	1.00
Permit Technician I	2.00	-	-	-	1.00
Permit Technician II		2.00	2.00	2.00	2.00
Part-time Non-benefited:					
Planning Intern	1.00	0.50	0.50	0.50	0.50
Office Staff	-	1.00	1.00	1.00	1.00
TOTAL FTE	17.00	20.50	20.50	20.50	21.50

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

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	1.00
Engineer III	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Traffic Engineer	-	-	1.00	1.00	1.00
TOTAL FTE	5.00	5.00	6.00	6.00	6.00

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

FINANCE CONT.

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Customer Service Lead	1.00	1.00	1.00	1.00	1.00
Accounting/Payroll Technician	1.00	1.00	1.00	1.00	1.00
Accounts Payable Technician	1.00	1.00	1.00	1.00	1.00
*Customer Service Representative II	1.00	3.00	3.00	3.00	3.00
*Customer Service Representative I	3.00	-	-	-	-
Part-time Non-benefited:					
Customer Service Technician I	0.50	-	-	-	-
TOTAL FTE	10.50	9.00	9.00	9.00	9.00

*Staffing changes are accounted for with the creation of the Information Center in FY 2020.

FIRE

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	-	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Captain	9.00	9.00	9.00	9.00	9.00
Fire Engineer	9.00	9.00	9.00	9.00	9.00
Firefighter/Paramedic	19.00	19.00	23.00	23.00	23.00
Firefighter/EMT-I	8.00	8.00	14.00	14.00	14.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Training Officer	-	-	-	1.00	1.00
Part-timer Non-benefited:					
Firefighter/Paramedic	9.90	9.90	1.50	1.50	1.50
Firefighter/EMT-I	2.45	2.45	1.00	1.00	7.00
Office Assistant	0.50	0.50	0.50	0.50	0.50
TOTAL FTE	64.85	65.85	66.00	67.00	73.00

INFORMATION CENTER

Full-time:					
Information Center Manager	1.00	1.00	1.00	1.00	1.00
Lead Information Center Worker	1.00	1.00	1.00	1.00	1.00
Information Center Workers	3.00	3.00	3.00	3.00	4.00
Part-time Non-benefited:					
Information Center Workers	2.00	2.00	2.00	2.00	1.50
TOTAL FTE	7.00	7.00	7.00	7.00	7.50

JUSTICE COURT

POSITION	ACTUAL FY 2019	ACTUAL FY2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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
In-Court Clerk	1.00	1.00	1.00	1.00	0.50
Court Clerk	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Clerk	1.50	1.50	1.50	1.50	1.50
TOTAL FTE	5.50	5.50	5.50	5.50	5.00

LEGAL SERVICES

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
Legal Secretary	1.00	1.00	1.00	2.00	2.00
Part-time Non-benefited:					
Assistant City Prosecutor	0.50	0.50	0.50	-	-
Legal Secretary	1.25	1.25	1.25	1.25	1.25
TOTAL FTE	4.75	4.75	4.75	4.75	4.75

LEISURE SERVICES

Recreation Division (21, 22)

Full-time:					
Recreation/Legacy Ctr. Manager	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	1.17	2.00	2.00	2.00	2.00
Assistant Aquatics Supervisor	1.00	1.00	1.00	1.00	1.00
Aquatics Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Head of Registration	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
Part-time Non-benefited:					
Membership Secretary	0.72	0.66	0.58	0.63	0.68
Administrative Assistant	0.72	0.74	0.70	-	-
Fitness Director	0.28	0.42	0.43	0.39	0.37
Fitness Instructor	2.09	1.61	1.47	2.00	2.09
Kids Fitness Instructor Assistant	0.17	0.14	0.03	0.22	0.21
Slim to Win	0.00	0.02	0.00	0.00	0.00
LC Pool Maintenance	0.93	0.92	0.82	0.77	0.84

LEISURE SERVICES CONT.

Recreation Division (21, 22)

POSITION	ACTUAL FY 2019	ACTUAL FY2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
LC Assistant Pool Manager	2.52	2.29	2.64	2.52	2.55
LC Lifeguard Head	3.00	2.96	3.38	3.40	3.18
LC Lifeguard	12.30	11.41	13.94	13.40	13.58
LC Lifeguard Instructor	0.34	0.31	0.46	0.50	0.50
USA Head Swim Coach	0.59	0.55	0.62	0.67	0.62
USA Swim Coach	1.20	1.15	1.44	1.59	1.53
Head Swim Coach	0.10	0.06	0.08	0.16	0.16
Swim Coach	0.46	0.26	0.24	0.47	0.46
WSI Coordinator	0.02	0.01	0.00	0.00	0.03
WSI (Swim Lesson Instructor)	2.34	1.47	1.34	1.91	2.12
Private Swim Lesson Instructor	0.35	0.14	0.18	0.24	0.31
Building Manager	1.34	1.37	1.47	1.38	1.34
Center Court Manager	0.76	0.77	0.71	1.21	1.20
Center Court Personnel	3.25	2.46	1.55	2.79	2.95
Outdoor Concession Manager	0.38	0.15	0.13	0.03	0.17
Outdoor Concession Site Supvr.	0.12	0.11	0.23	0.06	0.05
Outdoor Concessions	1.22	0.39	0.30	0.07	0.45
Front Desk Head Manager	1.00	1.15	0.80	0.59	0.83
Front Desk Manager	3.03	2.34	3.50	3.48	3.35
Front Desk Staff	4.22	3.45	4.14	4.71	4.55
Preschool Head	0.35	0.36	0.34	0.30	0.33
Preschool Assistant	1.24	1.07	0.73	0.82	0.85
Day Care Manager	1.24	1.26	0.22	0.71	0.78
Day Care Staff	1.24	1.31	0.35	1.73	1.78
Program Coordinator	1.24	0.45	0.69	0.76	0.78
Head Cheer	1.24	0.05	0.05	0.11	0.10
Cheer Instructor	1.24	0.01	0.04	0.05	0.06
Head Dance	1.24	0.10	0.19	0.21	0.20
Dance Instructor	1.24	0.33	0.34	0.44	0.41
Other Instructors	1.24	0.04	0.07	0.09	0.07
Registration Staff	2.70	2.26	2.49	2.50	2.50
Rock Wall Attendant	0.43	0.35	0.43	0.42	0.43
Itty Bitty	0.79	0.74	0.59	0.73	0.74
League Supervisor	1.91	1.77	2.14	1.95	1.95
Official	6.13	4.76	7.63	7.42	7.38
Scorekeeper	1.61	1.21	1.76	1.53	1.56
Site Supervisor	0.42	0.19	0.20	0.16	0.16
Sports Instructor	0.04	0.00	0.00	0.00	0.00
Gymnastic Head Instructor	1.01	0.80	1.05	1.44	1.40
Gymnastic Instructor	4.73	3.77	4.64	4.73	4.71
Gymnastic Instructor Aid	0.82	0.33	0.00	0.00	0.00

LEISURE SERVICES CONT.

POSITION	ACTUAL FY 2019	ACTUAL FY2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Private Gymnastic Instructor	0.01	0.01	0.01	0.02	0.02
Equipment Personnel Gymnastic	1.82	1.58	2.57	2.45	2.45
Gymnastic Trade Supervisor	0.48	0.37	-	0.00	0.00
Gymnastic Trade Head Supervisor	0.12	0.14	0.00	0.00	0.00
OD Pool Maintenance	0.54	0.43	0.48	0.47	0.47
OD Pool Manager	0.78	0.85	1.03	0.99	0.95
OD Pool Cashier	1.40	1.06	1.27	1.38	1.37
OD Lifeguard	3.60	3.00	4.01	4.09	3.95
TOTAL FTE	89.51	77.91*	86.49	91.69	92.52
Senior Services (68)					
Full-time:					
Senior Citizen 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 Citizen Aide	1.50	1.50	1.50	1.50	1.50
TOTAL FTE	3.50	3.50	3.50	3.50	3.50
Library Division (74)					
Full-time:					
Library Director	1.00	1.00	1.00	1.00	1.00
Senior Librarian	4.00	4.00	4.00	4.00	4.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Associate Librarian	3.00	3.00	3.00	3.00	3.00
Clerk	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Clerk	8.00	8.00	8.00	8.00	8.00
Page	3.00	3.00	3.00	3.00	3.00
TOTAL FTE	21.00	21.00	21.00	21.00	21.00
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	1.88	2.50	2.50	2.50	2.50
Staff - 10-15 Hours/Week	4.13	4.13	4.13	4.13	4.13
Receptionist	1.00	1.00	1.00	1.00	1.00
TOTAL FTEs	9.00	9.63	9.63	9.63	9.63
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
Custodial Supervisor	1.00	1.00	1.00	1.00	1.00

PARKS AND FACILITIES CONT.

POSITION	ACTUAL FY 2019	ACTUAL FY2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Custodial Worker	2.00	2.00	3.00	4.00	5.00
Facility Inspector/Project Manager	1.00	1.00	1.00	1.00	1.00
Long Range Planner	-	-	-	-	1.00
Sports Park Supervisor	1.00	1.00	1.00	1.00	1.00
Sports Park Worker	2.00	2.00	2.00	3.00	3.00
Leisure Parks Supervisor	1.00	1.00	1.00	1.00	1.00
Leisure Parks Worker	4.00	4.00	6.00	6.00	6.00
Electrician	1.00	1.00	1.00	1.00	1.00
Journey Electrician	-	-	-	-	1.00
Mechanical HVAC Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanical HVAC Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Irrigation Supervisor	1.00	1.00	1.00	1.00	1.00
Irrigation Worker	1.00	1.00	1.00	1.00	1.00
Urban Forestry, Trails, and Open Space Supervisor	1.00	1.00	1.00	1.00	1.00
Trails and Open Space Worker	2.00	2.00	2.00	3.00	3.00
Arborist Groundsman Worker	-	-	-	-	1.00
Cemetery Sexton	1.00	1.00	1.00	1.00	1.00
Cemetery Lead	1.00	1.00	1.00	1.00	1.00
Cemetery Worker	1.00	2.00	2.00	2.00	2.00
Seasonal/Temporary:					
Cemetery Secretary	0.50	0.50	0.50	0.50	0.50
Laborer	7.50	7.50	7.50	7.50	7.50
TOTAL FTE	35.00	36.00	39.00	42.00	46.00

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	3.00	3.00	4.00	4.00	4.00
Police Sergeant	11.00	11.00	13.00	13.00	13.00
Police Corporal	10.00	8.00	10.00	10.00	10.00
Police Officer III	6.00	5.00	3.00	3.00	3.00
Police Officer II	11.00	11.00	9.00	9.00	9.00
Police Officer I	11.00	13.00	16.00	19.00	22.00
Victim Advocate Coordinator	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	2.00	2.00
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 Clerk	1.00	1.00	2.00	2.00	3.00
Front Desk Secretary/Dispatcher	2.00	2.00	-	-	-

POLICE CONT.

POSITION	ACTUAL FY 2019	ACTUAL FY2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Part-time Non-benefited:					
Reports Clerk/Records Assistant	0.50	0.50	0.50	0.50	-
Front Desk Secretary/Dispatcher	1.50	1.50	2.00	2.00	2.00
Victim Advocate	0.50	0.50	0.50	0.50	0.50
Crossing Guard Coordinator	0.50	0.50	0.50	0.50	0.50
Crossing Guard	12.45	12.45	13.45	13.45	13.45
TOTAL FTE	76.45	75.45	79.95	83.95	87.45

POWER

Full-time:					
Power Director	1.00	1.00	1.00	1.00	1.00
Assistant Power Director	-	-	-	-	1.00
Administrative Services Manager	-	-	-	-	1.00
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
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	1.00	1.00
Warehouse Manager	1.00	1.00	1.00	1.00	1.00
Warehouse Assistant	-	-	-	-	1.00
Resource Scheduler	-	-	-	1.00	1.00
Power Line Field Supervisor	3.00	3.00	3.00	3.00	3.00
Journey Power Lineman	6.00	8.00	8.00	6.00	5.00
Apprentice Lineman	3.00	3.00	3.00	5.00	8.00
Street Light Technician	1.00	1.00	1.00	1.00	1.00
Assistant Power Planner/System Design	1.00	1.00	2.00	2.00	2.00
Power Inspector	1.00	1.00	1.00	1.00	1.00
Blue Stakes Technician	2.00	2.00	2.00	2.00	2.00
Scada Technician	-	-	-	1.00	1.00
Substation Technician	1.00	1.00	1.00	1.00	1.00
Substation Tehcnician Foreman	1.00	1.00	1.00	1.00	1.00
Program and Account Manager	-	-	1.00	1.00	-
Part-time Non-benefited:					
Power Laborers (2)	-	-	-	-	1.00
Power Office Assistant	-	-	0.50	0.50	-
Warehouse Assistant	-	-	0.50	0.50	-
TOTAL FTE	28.50	30.50	33.00	34.00	40.00

FIBER

Full-time:					
Fiber Utility Technical Project Manager	-	-	-	-	1.00
Fiber Administrative Services Manager	-	-	-	-	1.00
TOTAL FTE	-	-	-	-	2.00

PUBLIC WORKS

Public Works Administration (62)

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Full-time:					
Public Works Director*	1.00	1.00	1.00	-	-
Administrative Assistant*	1.00	1.00	-	-	-
Public Works Inspection Supervisor*	-	-	1.00	-	-
Public Works Inspector*	-	-	3.00	-	-
GIS Technician*	-	-	1.00	-	-
Part-time:					
GIS Intern*	-	-	-	-	-
TOTAL FTE	48.75	53.75	52.65	-	-

*Starting in FY 2022 these positions were moved to the Culinary Water and Sewer Funds. This table is being kept to show historical information.

Streets (61)

Full-time:					
Streets Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant*	-	-	1.00	1.00	1.00
Streets Supervisor	1.00	1.00	-	-	-
Pavement Manager	1.00	1.00	1.00	1.00	1.00
Street Inspector**	2.00	2.00	-	-	-
Crew Foreman	1.00	1.00	1.00	1.00	1.00
Sign Manager	-	-	-	1.00	1.00
Sign Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Streets Lead	-	-	-	1.00	2.00
Street Operator III	1.00	1.00	1.00	1.00	1.00
Street Operator II	1.00	1.00	-	-	1.00
Street Operator I	7.00	7.00	9.00	8.00	6.00
Seasonal/Temporary:					
Laborer	0.75	0.75	0.65	0.65	0.65
TOTAL FTE	16.75	16.75	16.65	16.65	16.65

*Moved from Public Works Administration

**Moved to Water

Culinary Water (51)

Full-time:					
Public Works Director*	-	-	-	1.00	1.00
Water Department 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	2.00	2.00	2.00	2.00	2.00
Water Systems Operator III	-	1.00	1.00	1.00	-
Water Systems Operator II	1.00	1.00	1.00	1.00	-
Water Systems Operator I	1.00	-	-	-	2.00
Water Meter Technician	2.00	2.00	2.00	2.00	2.00

PUBLIC WORKS

Culinary Water (51) Cont.

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
Public Works Inspection Supervisor*	-	-	-	1.00	1.00
Public Works Inspector*	-	-	-	2.00	2.00
GIS Technician*	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	11.00	11.00	11.00	16.00	16.00

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

Waste Water (52)

Full-time:					
Wastewater Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Wastewater Lead	-	-	-	1.00	2.00
Public Works Inspector*	-	-	-	1.00	1.00
Wastewater Systems Operator IV	1.00	2.00	2.00	2.00	-
Wastewater Systems Operator III	1.00	3.00	3.00	-	-
Wastewater Systems Operator II	3.00	1.00	1.00	2.00	2.00
Wastewater Systems Operator I	-	-	-	1.00	2.00
TOTAL FTE	6.00	7.00	7.00	8.00	8.00

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

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2023
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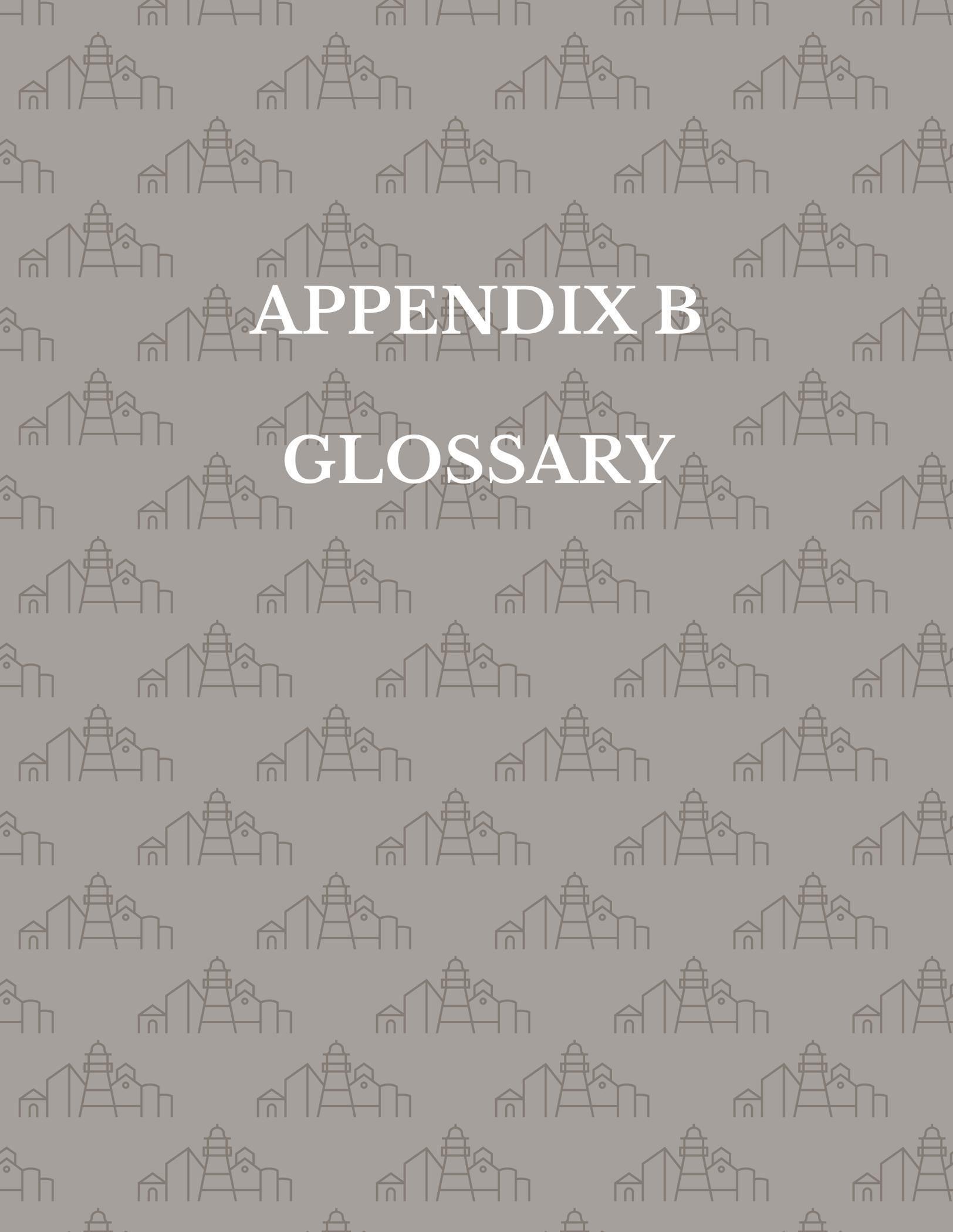
Pressurized Irrigation (55)

Full-time:					
Water Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	-	-	1.00
Water Systems Operator III	2.00	2.00	2.00	2.00	1.00
Water Systems Operator II	-	1.00	1.00	1.00	1.00
Water Systems Operator I	1.00	-	-	-	1.00
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	5.00	5.00	5.00	5.00	6.00

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
Storm Water Systems Operator IV	1.00	1.00	1.00	2.00	-
Storm Water Systems Operator III	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Operator II	2.00	2.00	3.00	2.00	-
Storm Water Systems Operator I	1.00	1.00	1.00	-	5.00
Storm Water Systems S.W.P.P. Inspector	2.00	2.00	-	2.00	2.00
Storm Water Management Engineer	-	-	1.00	1.00	1.00
TOTAL FTE	8.00	8.00	7.00	10.00	11.00
TOTAL PUBLIC WORKS FTE	48.75	49.75	49.65	54.65	57.65

POSITION	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	PLANNED FY 2022
OVERALL STAFFING TOTAL					
General Government:					
Mayor and Council	6.00	6.00	6.00	6.00	6.00
Office of the City Administrator	20.00	20.00	21.50	22.00	23.50
Community Development	17.00	20.50	20.50	20.50	21.50
Economic Development	1.00	1.00	1.00	1.00	1.00
Engineering	5.00	5.00	6.00	6.00	6.00
Finance	10.50	9.00	9.00	9.00	9.00
Information Center	7.00	7.00	7.00	7.00	7.50
Justice Court	5.50	5.50	5.50	5.50	5.00
Legal Services	5.75	4.75	5.25	4.75	4.75
Parks and Facilities	35.00	36.00	39.00	42.00	46.00
TOTAL FTE	112.75	114.75	120.75	123.75	130.25
Public Safety:					
Fire	64.85	65.85	66.00	67.00	76.00
Police	76.45	75.45	78.95	83.95	87.45
TOTAL FTE	141.30	141.30	144.95	150.95	163.45
Leisure Services:					
Senior Services	3.50	3.50	3.50	3.50	3.50
Library	21.00	21.00	21.00	21.00	21.00
Literacy Center	8.00	10.13	10.13	9.63	9.63
Recreation	95.47	77.91*	96.08	91.21	92.52
TOTAL FTE	127.97	112.54*	130.71	115.71	126.65
Public Works:					
Public Works Administration	2.00	2.00	6.00	6.00	-
Streets	16.75	16.75	15.65	16.65	16.65
TOTAL FTE	18.75	18.75	21.65	22.65	16.65
Enterprise:					
Power	28.50	30.50	34.00	34.00	40.00
Fiber	-	-	-	-	2.00
Culinary Water	11.00	11.00	11.00	11.00	16.00
Waste Water	6.00	7.00	6.00	8.00	8.00
Pressurized Irrigation	5.00	5.00	5.00	5.00	6.00
Storm Drain	8.00	8.00	7.00	8.00	11.00
TOTAL FTE	58.50	61.50	62.00	88.65	83.00
OVERALL TOTAL FTE	459.27	448.84	481.06	488.69	520.00
TOTAL FULL-TIME	314.17	325.13	346.63	352.00	378.00
TOTAL PART-TIME	142.10	123.71	134.43	136.69	142.00

The background of the page is a repeating pattern of stylized, grey line-art icons. Each icon depicts an oil rig or derrick structure with a tall tower and a platform, situated next to a building with a gabled roof. The icons are arranged in a grid-like fashion across the entire page.

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 them. 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 finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET CALENDAR:

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

BUDGET DOCUMENT:

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

BUDGET MESSAGE:

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

BUDGET MODIFICATION:

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

BUDGET RETREAT:

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

BUDGETING (APPROPRIATING):

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

C

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement plan (CIP).

CAPITAL IMPROVEMENT PLAN:

A plan for capital expenditures to be incurred each year over a fixed period of several future years which sets forth each expenditure.

CAPITAL OUTLAYS (EXPENDITURES):

Expenditures for the acquisition of capital assets.

CAPITAL PROJECT:

Any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CAPITAL PROJECTS FUND:

Funds that are used to account for financial resources to be used for the acquisition or construction of major capital projects (other than those financed by proprietary funds).

CASH BASIS:

The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

CASH FLOW BUDGET:

A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week, and/or day during the year.

CERTIFIED TAX RATE (C.T.R.):

A tax rate that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by that entity, plus new growth, less the amount of increase to locally assessed real property taxable values resulting from factoring, reappraisal, or any other adjustment.

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.

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.

FINANCIAL POLICY:

A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs, and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

FINES AND FORFEITURES:

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

FISCAL YEAR:

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

FORECAST:

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

FULL-TIME EQUIVALENT (FTE):

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

FUND:

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

FUND BALANCE (EQUITY):

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

FUNDING SOURCES:

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

FUND SUMMARY:

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

G

GAAP ADJUSTMENTS:

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

GASB 34:

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

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

GENERAL FUND:

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

GENERAL LONG-TERM DEBT:

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

GENERAL OBLIGATION BONDS (G.O. BONDS):

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

GOVERNMENTAL FUNDS:

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

GRANT:

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

I IMPACT FEES:

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

IMPROVEMENT DISTRICTS:

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

INFRASTRUCTURE:

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

IN-LIEU PROPERTY TAX:

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

INTER-FUND TRANSFER:

Amounts transferred from one fund to another.

INTERGOVERNMENTAL REVENUES:

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

INTERNAL SERVICE FUND:

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

ISO:

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

L

LEGISLATIVE ISSUES:

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

LICENSES AND PERMITS:

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

M

MEASURE:

A term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e. days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

MISCELLANEOUS (FUNDING SOURCE):

Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

MISSION STATEMENT:

A broad statement of purpose derived from an organization's and/or community's values and goals.

MODIFIED ACCRUAL BASIS:

The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

N

NET ASSETS:

The term is used to describe the difference between assets and liabilities to show total fund equity of the fund.

NET INCOME:

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfer-out.

O

OBJECTIVE:

A statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action.

OPERATING BUDGET:

Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. (See BUDGET)

OPERATING REVENUE:

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

ORDINANCE:

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form or law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER FISCAL ACTIVITY:

Refers to various trust and agency funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units, and other funds.

OUTSTANDING DEBT:

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

P

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).

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.