



LEHI CITY

ANNUAL BUDGET

FISCAL YEAR JULY 1, 2019-JUNE 30, 2020

LEHI CITY CORPORATION, STATE OF UTAH

LEHI CITY STATE OF UTAH

Approved Annual Budget Fiscal Year 2019 - 2020

Prepared by:

Jason Walker, City Administrator
Cameron Boyle, Assistant City Administrator
Dean Lundell, Finance Director
Alyson Alger, Treasurer
Karma Bentson, Assistant Finance Director
Beau Thomas, Assistant to the City Administrator
Shaye Ruitenbeek, Management Analyst
Public Relations and Special Projects Division



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lehi City Corporation
Utah**

For the Fiscal Year Beginning

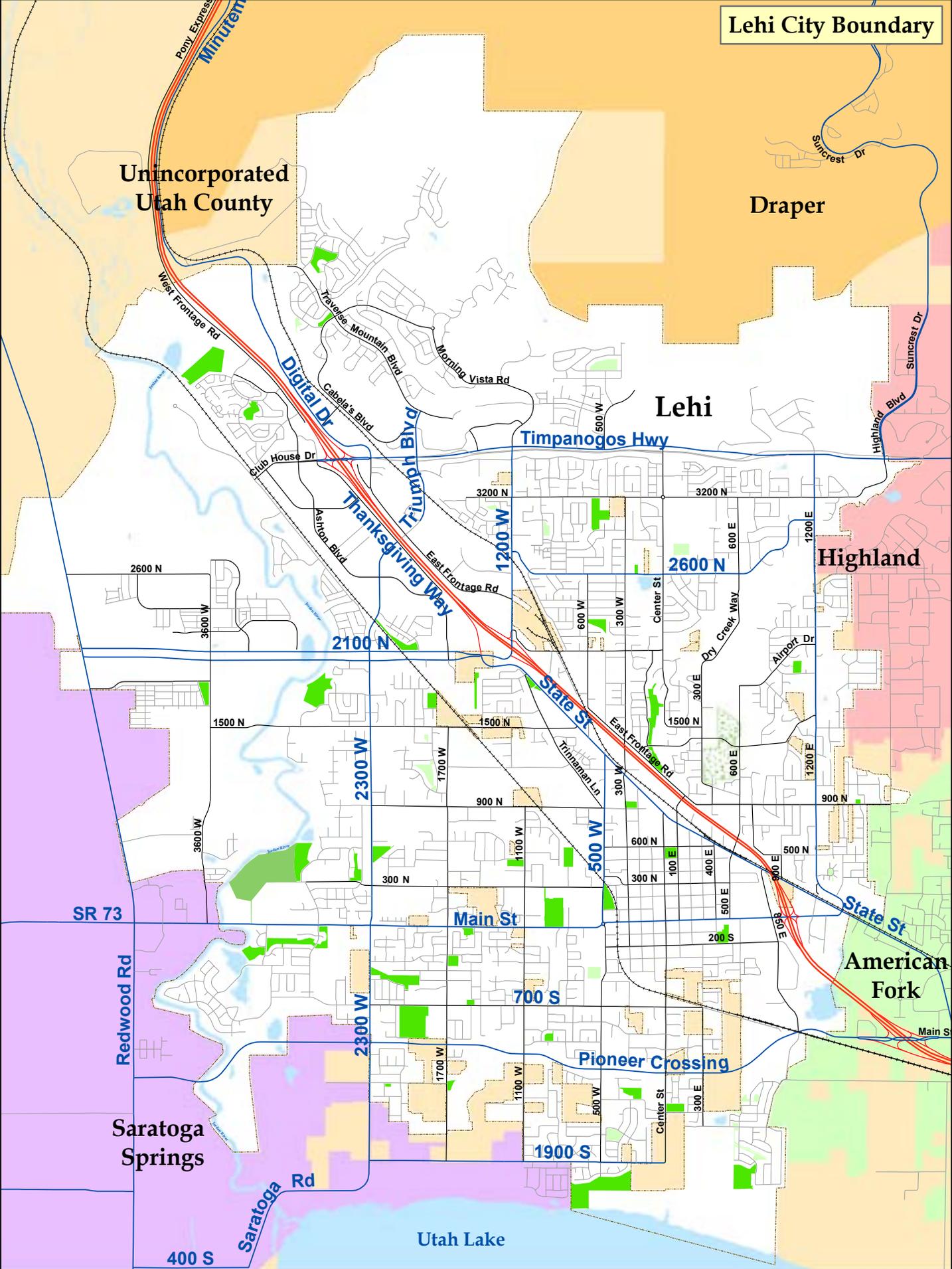
July 1, 2018

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lehi City Corporation, Utah for its annual budget for the fiscal year beginning July 1, 2018. 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

SR 73

Redwood Rd

400 S

Saratoga Rd

2300 W

2300 W

1200 W

Main St

1900 S

700 S

Pioneer Crossing

State St

Timpanogos Hwy

Lehi

3200 N

2600 N

2100 N

1500 N

900 N

600 N

300 N

100 N

300 E

400 E

500 E

Suncrest Dr

Suncrest Dr

Highland Blvd

Center St

Dry Creek Way

State St

Main St

Center St

300 E

500 E

Pony Express

Minuteman

West Frontage Rd

Digital Dr

Thanksgiving Way

Triumph Blvd

East Frontage Rd

1200 W

State St

500 W

300 W

600 W

300 W

600 W

300 W

600 W

Morning Vista Rd

Traveler Mountain Blvd

Club House Dr

Ashton Blvd

1700 W

1700 W

1700 W

1700 W

1700 W

Traveler Mountain Blvd

Cabela's Blvd

Club House Dr

Ashton Blvd

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Cabela's Blvd

Club House Dr

Ashton Blvd

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ELECTED OFFICIALS & CITY STAFF



Mayor
Mark Johnson



Councilperson
Paige Albrecht



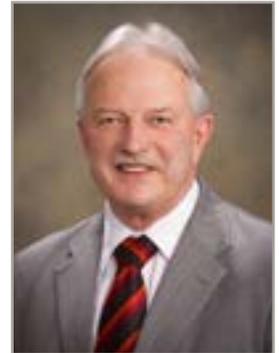
Councilperson
Chris Condie



Councilperson
Paul Hancock



Councilperson
Johnny Revill



Councilperson
Mike Southwick

APPOINTED OFFICIALS

City Administrator.....Jason Walker
 City Treasurer.....Alyson Alger
 City Recorder.....Marilyn Banasky

DEPARTMENT DIRECTORS

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

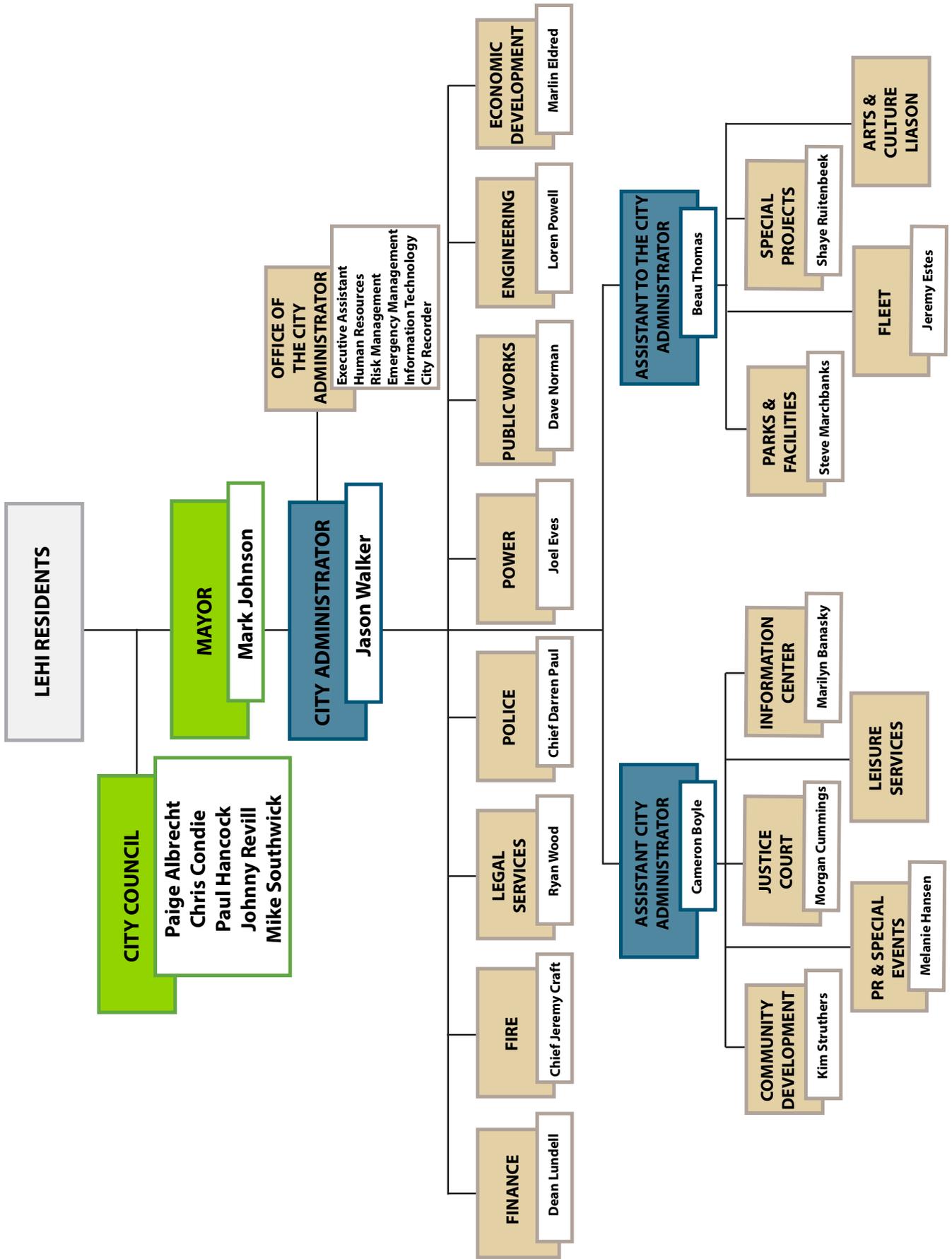


TABLE OF CONTENTS

INTRODUCTION

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

BUDGET SUMMARY

Executive Summary	11
Combined Fund Summary.....	14
General Fund Summary	17

BUDGET OVERVIEW

Community Profile	22
Citywide Goals & Objectives	25
Budget Process.....	29
Guiding Financial Principles	30
Financial Structure	32
Fund Balance & Reserves	36
Basis of Budgeting	37
Revenue & Taxation	38
Debt.....	41
Long-Term Financial Outlook.....	44

CAPITAL EXPENDITURES

Capital Policies	47
Capital Planning Process.....	47
Non-Routine Capital Budget Summary.....	51
Impact on the Operating Budget	57

GENERAL FUND (DEPARTMENT DETAIL)

Mayor & City Council.....	59
Office of the City Administrator	61
Community Development	69
Economic Development	78
Engineering	80
Finance	83
Fire	88
Information Center	96
Justice Court.....	99
Legal Services	102
Leisure Services.....	105
Parks & Facilities	114
Police.....	120
Public Works.....	126
Non-Departmental	133
Class C Roads Fund	134
Liquor Allotment Fund	135
Community Development Block Grant (CDBG) Fund	136

GOVERNMENTAL CAPITAL PROJECTS & IMPACT FEE FUNDS

Governmental Capital Projects Fund	138
Fire Impact Fee Fund.....	140
Parks Impact Fee Fund	141
Police Impact Fee Fund	142
Road Impact Fee Fund.....	143
Culinary Impact Fee Fund	144
Waste Water Impact Fee Fund	145
Power Impact Fee Fund	146
Pressurized Irrigation Impact Fee Fund.....	147
Storm Drain Impact Fee Fund.....	148

SPECIAL REVENUE FUNDS

Recreation Division - Legacy Center & Outdoor Pool.....	150
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ENTERPRISE FUNDS

Water Division.....	164
Storm Drain	166
Culinary Water	169
Pressurized Irrigation	172
Waste Water.....	175
Power Department	178
Waste Collection.....	186

INTERNAL SERVICE FUNDS

Information Technology	189
Fleet	190
Risk Management	191
Buildings & Grounds.....	192

REDEVELOPMENT AGENCY FUNDS

Millpond Area RDA	194
Xactware.....	194
IM Flash Area RDA.....	195
Thanksgiving Park EDA	195
Adobe EDA.....	196
Outlets at Traverse Mountain CDA.....	196

APPENDIX

Appendix A: Comprehensive Staffing Document	198
Appendix B: Glossary of Terms.....	209



BUDGET SUMMARY

EXECUTIVE SUMMARY

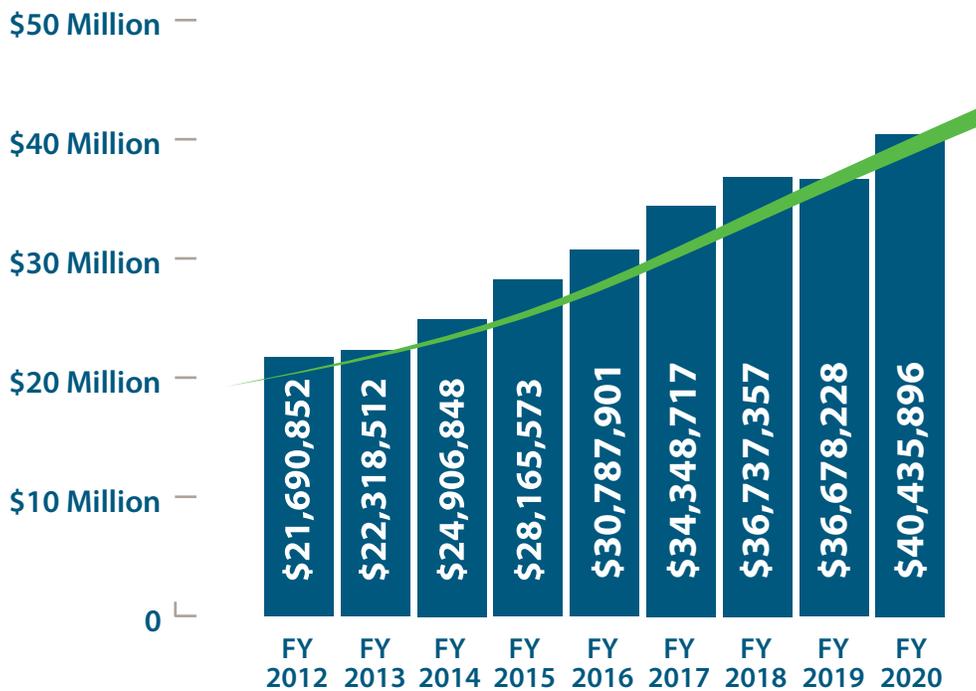
The City is in a historic time of growth and development. Increased development is reflected in both tax revenues and development revenues. Tax revenues have grown at an average of 8.43% over the past five years and total general fund revenues have grown by an average of 9.98% over the same period. In a concerted effort to grow conservatively, general fund expenditures have grown at an average of 4.93% over the same five-year period.

In evaluating the overall city budget, total expenditures for the fiscal year 2020 total \$181,815,969. This amount represents all expenditures for both operating and capital purposes. My goal, in association with the budget committee, was to balance conservative revenue forecasts with ongoing and real city needs as a result of our consistent, rapid development.

Some highlights of the budget are as follows:

CONSERVATIVE REVENUE ESTIMATES

We estimate a 9% increase in General Fund revenues for FY 2020 from FY 2019. This increase is primarily due to a fire grant, increased property and sales tax revenues, and an increase in building permit and plan review fees. As a community, we are experiencing stable court fines and forfeitures, and franchise fees. 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.



FOCUS ON PUBLIC SAFETY

One of the core functions of the City is to provide both fire and police services to our residents. Lehi's population has increased over 34% since 2010. As Lehi continues to grow, it has become necessary to start looking at developing a new Police Station. This year's budget includes the construction of a new facility for the City's police department. The budget for this project is \$18,000,000 and is intended to meet the City's needs up to full buildout. In addition to all police functions, the facility will have an area to be used by and in the benefit of the community. This new space will help the Police Department better serve the residents of Lehi. The new police station will break ground in FY 2020.

PARK DEVELOPMENT

While parks development continues to be a priority for the City, the Parks Impact Fee Fund must be replenished before we are able to take on new major projects. Park impact fees are collected on new development to account for the demand on services from that particular development. We forecast approximately \$2 million a year in park impact fees. During FY 2020 we are funding one new park, which will be located to the north of Fire Station 83, and also upgrading park equipment.

With the exception of some trail development and improvements funded partially by grants, any additional projects will be on hold until impact fee funds are available. Included in the trail development is a mountain bike trail. An additional project is upgrading the irrigation controls to make them more efficient. We are also funding updating the Parks, Trails, and Open Space Master Plan. Updating this plan will help us better plan for the needs of residents in the future.



CAPITAL PROJECTS

In addition to the Police Station and parks development, several other capital projects are included in this budget. This includes a Mobile Emergency Operations Center (MEOC) for our Police and Emergency Services. This MEOC will fill a current void and allow for a presence of a mobile operations center near the scene of any possible events or disasters that may occur in Lehi City.

The Parks Department has several capital projects. We will upgrade the Parks Central Control in three years by converting all existing irrigation controllers to WeatherTrak controllers. This will help the City save money and water. In addition to this, we will re-design the existing irrigation systems in 15 of the City's 132 parks and detention basins. Parks will also replace the outdoor pool playground and remodel the bathroom at Wines Park.

The Streets Department has multiple capital projects they will be focusing on as well. 500 West has damage from extensive traffic volumes and a hard winter. The section from State Street to Main Street will receive a new overlay. This overlay will provide us with a new wear surface for the next 15 years. Pilgrims Landing Loop will be repaired and will have overlay on the damaged section to restore its strength. Digital Drive is built out and now needs overlay to prevent further infrastructure damage. This overlay would prevent a complete reconstruction of this section.

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.

INFORMATION CENTER

The City will also be implementing an information center to provide increased service to the City's residents. This center will consolidate functions to answer questions and provide more services in one location. Services include utility billing, passports, business licensing,

STAFFING LEVELS

This budget increases the City staff by 11 full-time positions. Three of those are in Building and Planning and are needed to meet the needs of those developing in our community. The information center will add two positions. Public safety will see growth by three positions with the hiring of a deputy fire chief and two additional police officers. One additional cemetery employee will be added, with part of the costs covered through the reduction of part time staffing. Finally, the city will add two additional lineman in the power department to meet the needs brought on by additional growth in the city.



TAX AND RATE INCREASES

This budget has been put together with no increases to any city taxes. The city will evaluate the need for adequacy in the storm drain fee currently charged. The storm drain fee is intended to cover the construction and maintenance of infrastructure used to divert water and protect public and private property in the city from flooding. In recent years, numerous federal regulations have been imposed on cities requiring increased inspections, testing and reporting of the city's efforts to keep foreign material from entering the storm drain system. The purpose of these regulations is to keep public waterways clean. In order to comply with these federal regulations, the city is evaluating an increase to the storm drain monthly fee. This fee is currently \$3 per month, which is much lower than our neighboring cities. Once complete, the results of this evaluation will be presented to the city council.

CONCLUSION

It is a wonderful time to live in Lehi and to be at the forefront of the growth along the Wasatch Front. With all of our success comes the pains associated with growth. However, we believe this budget will address our most pressing needs without overburdening the citizens and businesses in Lehi.

Respectfully,

Mayor Mark Johnson

COMBINED FUND REVENUES

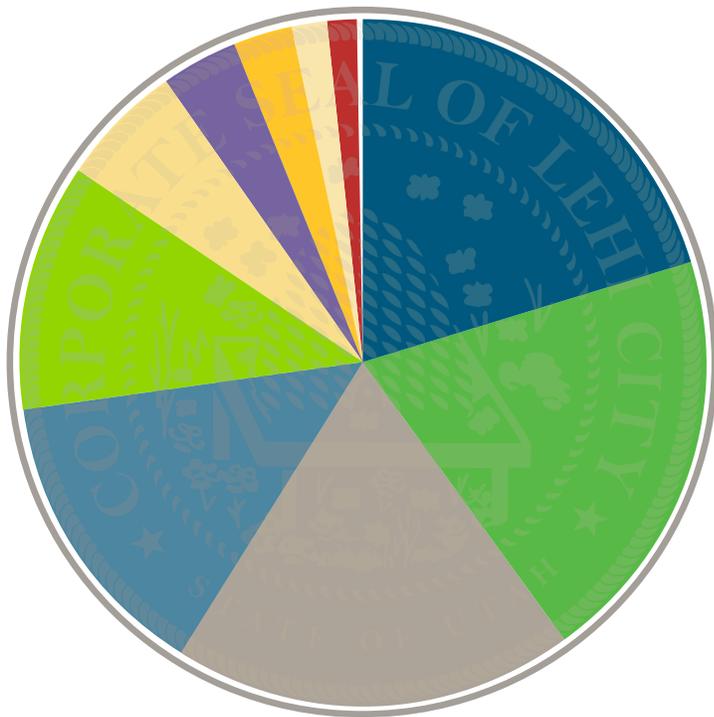
FUND	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY2019	APPROVED FY2020	PERCENT CHANGE
General	\$ 27,261,033	\$ 33,296,784	\$ 31,920,092	\$ 37,526,621	18%
General Fund Transfers Out	-	(4,694,690)	(3,747,507)	(2,909,277)	-22%
Capital Projects	1,499,507	1,555,934	1,021,312	20,607,640	1918%
Class C Roads	2,169,616	2,229,761	2,150,000	2,161,000	1%
Liquor	51,674	60,628	60,000	60,000	0%
CDBG	102,942	-	160,000	160,000	0%
Payment In-Lieu	294,543	118,995	450,000	220,000	-51%
Buildings & Grounds	-	5,107	-	110,040	0%
IT	12,553	31,759	7,500	322,205	4196%
Fleet	3,270	16,781	20,840	379,856	1723%
Risk Management	800,371	37,726	4,099	389,981	9414%
Legacy Center	3,305,739	3,431,841	3,970,160	5,006,879	26%
Outdoor Pool	437,052	266,320	204,435	352,693	73%
Culinary Water	9,139,915	15,678,918	12,946,266	6,428,088	-50%
Sewer	12,760,970	13,213,136	8,750,000	9,368,328	7%
Electric	37,040,506	40,802,830	36,199,846	36,127,408	0%
Garbage	2,312,697	2,431,984	2,418,000	2,805,000	16%
Pressurized Irrigation	8,415,568	9,684,592	18,117,260	8,193,803	-55%
Drainage	6,318,791	5,915,754	1,124,049	1,647,420	47%
Fire Impact Fees	256,886	5,459,126	401,000	-	-100%
Parks Impact Fees	5,253,169	2,752,047	2,080,000	2,359,180	13%
Police Impact Fees	752,624	325,860	250,500	-	-100%
Road Impact Fees	2,283,624	4,430,751	24,685,000	18,415,000	-25%
Culinary Water Impact Fees	1,135,867	2,643,651	3,625,000	2,772,000	-24%
Sewer Impact Fees	419,623	729,150	620,000	1,205,000	94%
Electric Impact Fees	2,468,216	4,744,123	3,035,000	6,270,000	107%
Pressurized Irrigation Impact Fees	975,958	1,403,509	5,275,000	4,920,000	-7%
Drainage Impact Fees	-	583,353	1,085,000	805,000	-26%
Millpond RDA	349,061	485,028	342,500	270,000	-21%
IM Flash RDA	10,879,090	10,246,739	11,000,000	7,806,600	-29%
Thanksgiving Park EDA	273,508	254,858	300,000	285,000	-5%
Adobe EDA	653,773	500,918	675,000	629,978	-7%
Outlets at Traverse CDA	603,965	512,728	1,195,000	1,195,000	0%
Xactware	305,692	329,430	325,000	315,250	-3%
TOTAL REVENUES	\$ 138,537,803	\$ 164,180,121	\$ 174,417,859	\$ 179,114,970	3%

Description of Major Changes:

- **Buildings & Grounds:** The increase in this fund resulted from the General Government Buildings Fund being rolled into the Buildings & Grounds Fund.
- **Police Impact Fees/Capital Projects:** The increase in this fund is due to the design and construction of a new Public Safety building.
- **Pressurized Irrigation Impact Fees:** The increase in this fund represents estimated bond proceeds for a proposed revenue bond. This bond will complete major infrastructure that is needed because of the City's rapid growth.

COMBINED FUND EXPENDITURES

FUND	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2020	PERCENT CHANGE
General	\$ 24,566,194	\$ 26,088,408	\$ 30,486,787	\$ 34,107,299	12%
Capital Projects	3,661,019	3,404,786	2,139,412	20,607,640	863%
Class C Roads	2,804,048	1,904,556	2,150,000	2,161,000	1%
Liquor	51,674	60,628	60,000	60,000	0%
CDBG	102,942		160,000	160,000	0%
Payment In-Lieu	-	-	350,000	220,000	-37%
Buildings & Grounds	-		1,448,586	1,645,912	14%
IT	723,257	649,229	1,060,442	1,118,555	5%
Fleet	2,005,439	2,027,604	1,912,218	2,687,556	41%
Risk Management	893,127	923,512	1,028,054	1,030,381	0%
Legacy Center	4,518,772	5,066,692	5,426,752	4,794,879	-12%
Outdoor Pool	415,751	353,000	324,980	352,693	9%
Culinary Water	5,758,110	11,723,111	12,246,559	6,101,088	-50%
Sewer	9,081,682	9,440,537	7,957,719	9,126,328	15%
Electric	27,231,510	29,244,104	33,228,116	35,199,408	6%
Garbage	2,300,261	2,438,939	2,408,000	2,805,000	16%
Pressurized Irrigation	3,185,993	3,450,356	17,024,354	8,098,803	-52%
Drainage	1,842,771	2,097,709	1,569,691	1,590,420	1%
Fire Impact Fees	5,426,608	1,490,156	-	-	0%
Parks Impact Fees	8,708,841	3,775,483	2,842,700	2,359,180	-17%
Police Impact Fees	1,429,510	679,489	1,685,710	-	-100%
Road Impact Fees	3,123,889	4,152,992	25,445,000	18,415,000	-28%
Culinary Water Impact Fees	82,716	48,703	2,870,000	2,772,000	-3%
Sewer Impact Fees	58,732	26,476	560,000	1,205,000	115%
Electric Impact Fees	4,193	156,717	7,228,000	6,270,000	-13%
Pressurized Irrigation Impact Fees	64,877	26,429	5,710,000	4,920,000	-14%
Drainage Impact Fees	3,653	7,550	780,000	805,000	3%
Millpond RDA	822,786	488,862	270,000	270,000	0%
IM Flash RDA	10,879,090	10,246,739	9,541,400	7,806,600	-18%
Thanksgiving Park EDA	273,508	254,858	285,000	285,000	0%
Adobe EDA	653,773	500,918	629,978	629,978	0%
Outlets at Traverse CDA	603,965	182,321	1,195,000	1,195,000	0%
Xactware	305,692	329,430	315,250	315,250	0%
TOTAL EXPENDITURES	\$ 121,584,383	\$ 121,240,294	\$ 180,339,708	\$ 179,114,970	-1%
TOTAL CONTRIBUTION TO OR (USE OF) RESERVES	\$ 16,953,420	\$ 42,939,827	\$ (5,921,849)	\$ -	-



COMBINED FUND SUMMARY

- Impact Fees - 20.5%
- Electric - 19.7%
- General Fund - 19.0%
- Water Services - 13.9%
- Capital Projects - 11.5%
- Redevelopment Agency - 5.9%
- Internal Services - 3.6%
- Legacy Center/Outdoor Pool - 2.9%
- Garbage - 1.6%
- Grants and Other Funds - 1.5%



Photo Credit: Ellie Hatch

GENERAL FUND SUMMARY

FUND	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2019	PERCENT CHANGE
Revenues:					
Taxes	\$ 23,851,693	\$ 25,958,233	\$ 25,188,500	\$ 27,826,812	10%
License & Permits	4,539,888	6,753,794	4,970,000	5,440,000	9%
Intergovernmental	183,044	480,548	393,000	613,568	56%
Charges for Service	1,813,100	1,825,310	1,737,100	1,761,100	1%
Fines & Forfeitures	629,104	799,079	655,000	655,000	0%
Miscellaneous	556,664	705,126	493,000	493,000	0%
Contributions & Transfers	2,215,515	2,145,674	3,674,518	3,646,416	-0.1%
TOTAL REVENUES	\$ 33,789,008	\$ 38,667,764	\$ 37,111,118	\$ 40,435,896	9%
Expenditures:					
Justice Court	\$ 699,828	\$ 534,976	\$ 579,702	\$ 599,859	3%
City Recorder	155,529	210,783	177,263	283,871	60%
Administration	855,413	961,827	1,072,861	1,210,433	13%
Human Resources	214,625	217,597	279,686	275,781	-1%
Treasury	405,173	412,068	523,941	400,432	-24%
Finance	513,186	657,811	570,326	580,061	2%
Mayor & City Council	291,525	360,564	349,541	357,949	2%
Legal Services	492,525	521,038	602,250	647,051	7%
Emergency Management	38,131	27,887	85,250	74,700	-12%
General Government Buildings	638,267	-	-	-	
Information Center	-	-	83,000	536,806	
Code Enforcement	105,959	123,226	136,308	280,186	106%
Police	6,655,365	6,944,231	7,647,368	8,101,656	6%
Fire	4,954,510	5,328,652	7,037,977	7,581,943	8%
Planning & Zoning	639,187	713,011	810,788	881,362	9%
Animal Control	167,471	165,358	193,997	209,722	8%
Development Services	760,534	928,633	1,124,841	1,366,221	21%
Economic Development	178,091	179,955	190,950	196,823	3%
Streets & Public Improvements	1,292,859	1,467,496	1,568,313	1,943,556	24%
Public Works Administration	238,281	245,559	259,446	95,547	-63%
Engineering	695,822	712,903	747,547	769,055	3%
Parks	1,951,101	2,280,619	2,534,861	2,631,353	4%
Community Events	361,226	339,069	475,700	490,700	3%
Senior Services	176,170	223,698	310,922	333,653	7%
Library	1,245,178	1,271,262	1,336,277	1,367,876	2%
Literacy Center	256,913	289,341	339,222	360,687	6%
Cemetery	385,537	390,146	459,637	510,387	11%
Museum	312,110	446,850	299,750	299,750	0%
Non-Departmental	9,976,259	6,969,892	7,452,394	8,048,477	8%
TOTAL EXPENDITURES	\$ 34,656,775	\$ 32,924,452	\$ 37,250,118	\$ 40,435,896	9%
TOTAL SURPLUS (DEFICIT)	\$ (867,767)	\$ 5,743,312	\$ (139,000)	\$ -	-

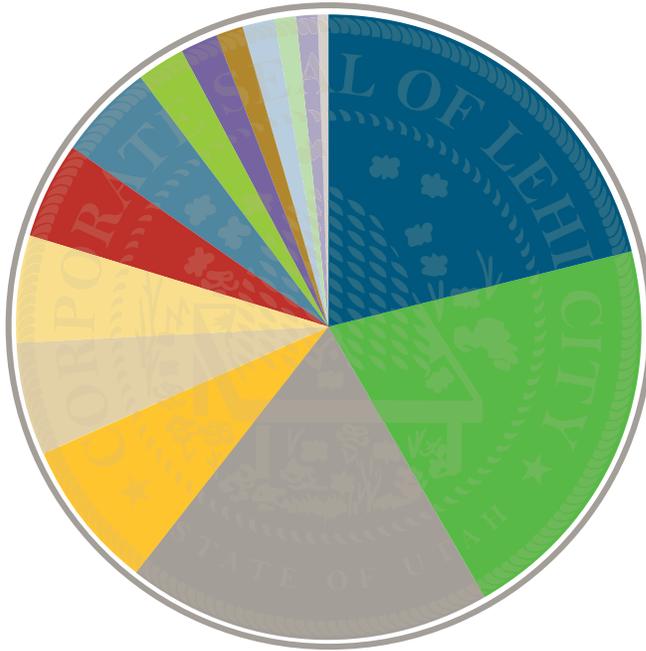
GENERAL FUND REVENUE DETAIL

GENERAL FUND REVENUE DETAIL	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2020
Taxes:				
Current Property Taxes	\$ 8,850,629	\$ 9,293,263	\$ 9,000,000	\$ 9,850,000
911 Tax (pass through)	335,808	-	325,000	325,000
General Sales Tax	10,114,232	11,376,982	11,133,500	12,371,812
Franchise Taxes	3,781,066	4,506,941	4,000,000	4,550,000
Cell Phone Taxes	581,831	566,139	550,000	550,000
Innkeeper Taxes	188,127	214,907	180,000	180,000
TOTAL TAXES	\$ 23,851,693	\$ 25,958,233	\$ 25,188,500	\$ 27,826,812
License & Permits:				
Business Licenses	\$ 112,871	\$ 101,030	\$ 115,000	\$ 115,000
Building Permits	2,225,329	3,474,337	2,560,000	2,905,000
Plan Review	1,449,598	2,028,181	1,500,000	1,625,000
Micron Plan Review & Inspection	75,000	-	75,000	75,000
Inspection Fees	672,894	1,115,741	700,000	700,000
State 1% Building Permit Fees	4,196	34,504	20,000	20,000
TOTAL LICENSE & PERMITS	\$ 4,539,888	\$ 6,753,794	\$ 4,970,000	\$ 5,440,000
Intergovernmental Revenues:				
Grants	\$ 12,900	\$ 27,583	\$ 70,000	\$ 70,000
Fire Department Grant	9,723	261,451	80,000	268,568
County Recreation Grant	-	30,879	30,000	30,000
State Grant	46,678	27,863	75,000	75,000
Senior Citizen Building Rental Income	2,775	4,405	5,000	5,000
Senior Citizen Income	27,786	48,615	50,000	50,000
Alpine District/Police Reimbursement	68,000	68,000	68,000	100,000
County Fire Allocation	15,182	11,753	15,000	15,000
TOTAL INTERGOVERNMENTAL REVENUES	\$ 183,044	\$ 480,548	\$ 393,000	\$ 613,568
Charges For Services:				
Library Receipts	\$ 57,035	\$ 57,720	\$ 70,000	\$ 70,000
Library Video Rental Fees	21,176	23,783	25,000	25,000
Special Police Revenue	75,289	103,668	50,000	50,000
Sale of Cemetery Lots	151,550	174,050	130,000	130,000
Headstone Setting Fee	4,515	5,285	4,500	4,500
Cemetery Burial Fees	63,000	53,185	52,000	52,000
Fire Fees	134,738	63,991	195,600	195,600
Passport	-	865	10,000	10,000
Ambulance Fees	1,305,797	1,342,763	1,200,000	1,224,000
TOTAL CHARGES FOR SERVICES	\$ 1,813,100	\$ 1,825,310	\$ 1,737,100	\$ 1,761,100

GENERAL FUND REVENUE DETAIL CONT.

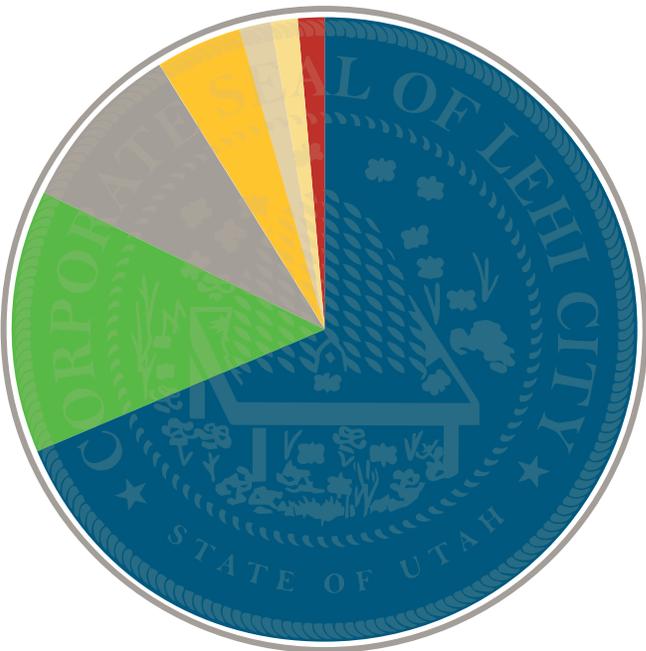
GENERAL FUND REVENUE DETAIL	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2020
Fines & Forfeitures:				
Court Fines & Forfeitures	\$ 628,434	\$ 797,569	\$ 650,000	\$ 650,000
Enforcement Fees	670	1,510	5,000	5,000
TOTAL FINES & FORFEITURES	\$ 629,104	\$ 799,079	\$ 655,000	\$ 655,000
Miscellaneous Revenues:				
Interest Earnings	\$ 96,891	\$ 148,038	\$ 60,000	\$ 60,000
Traffic School	23,550	35,879	33,000	33,000
Park Rental	23,290	29,480	42,000	42,000
Portable Stage Rental	2,690	-	5,500	5,500
Cellular One Tower/Park Fee	66,916	38,392	65,000	65,000
Sale of Fixed Assets	13,577	51,933	10,000	10,000
Sale of Materials	128	223	500	500
Sale of History Books	89	210	500	500
Frances Comer Trust Donations	-	-	2,750	2,750
Literacy Center Revenue	537	450	3,250	3,250
Miss Lehi Revenue	11,505	10,542	21,000	21,000
Lehi Roundup Revenue	29,677	24,492	64,500	64,500
Miscellaneous Revenue Contractors	94,292	81,362	50,000	50,000
Museum Receipts	39,916	1,884	-	-
Alpine School District Rec Fee	-	31,677	15,000	15,000
Office Building Rental Fee	56,486	49,557	40,000	40,000
Miscellaneous Revenue	97,120	201,009	80,000	80,000
TOTAL MISCELLANEOUS REVENUES	\$ 556,664	\$ 705,126	\$ 493,000	\$ 493,000
Contributions & Transfers:				
Allocation from Water & Sewer	\$ 465,000	\$ 465,000	\$ 465,000	\$ 540,500
Allocation from Electric	265,920	265,920	266,000	441,000
Transfer from RDAs	1,484,595	1,414,754	1,500,000	1,500,000
Fund Balance Re-appropriation	-	-	1,443,518	1,164,916
TOTAL CONTRIBUTIONS & TRANSFERS	\$ 2,215,515	\$ 2,145,674	\$ 3,674,518	\$ 3,646,416
TOTAL GENERAL FUND REVENUES	\$ 33,789,008	\$ 38,667,764	\$ 37,111,118	\$ 40,435,896

GENERAL FUND EXPENDITURES



- Police - 21.2%
- Non-Departmental - 20.6%
- Fire - 18.8%
- Parks - 7.8%
- Office of the City Administrator - 5.8%
- Community Development - 5.6%
- Leisure Services - 5.1%
- Public Works - 5.0%
- Finance - 2.4%
- Engineering - 1.9%
- Legal Services - 1.6%
- Justice Court - 1.5%
- Information Center - 1.3%
- Mayor and City Council - 0.9%
- Economic Development - 0.5%

GENERAL FUND REVENUE



- Taxes - 68.8%
- License & Permits - 13.5%
- Contributions & Transfers - 9.0%
- Charges for Service - 4.4%
- Fines and Forfeitures - 1.6%
- Intergovernmental - 1.5%
- Miscellaneous - 1.2%



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.

According to the U.S. Census Bureau, Lehi is the 5th fastest growing city in Utah County since the 2010 census. Lehi has more than doubled in size since 2000, with population estimates over 66,000 residents. Lehi is quickly becoming a premier technology and commercial center along the Wasatch Front. Several landmark companies call Lehi home, including Adobe, I.M. Flash, Xactware, Microsoft, Vivint, and Xango. Lehi is also home to a wide variety of retail stores and restaurants. Thanksgiving Point, a unique destination offering museums, botanical gardens, shopping, restaurants, and other entertainment options highlights all that Lehi has to offer.

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

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

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

Indeed, Lehi City is pioneering Utah's future!

DEMOGRAPHIC SNAPSHOT

66,037

LEHI CITY POPULATION

25.1

MEDIAN AGE

\$85,794

MEDIAN HOUSEHOLD INCOME

3.88

AVERAGE HOUSEHOLD SIZE

15,011

TOTAL HOUSING UNITS

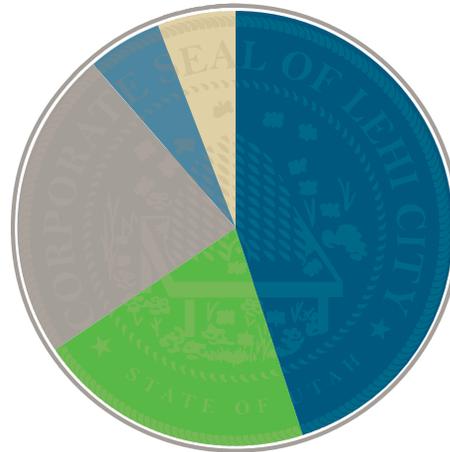
80.9%

HOMEOWNERSHIP RATE

2.8%

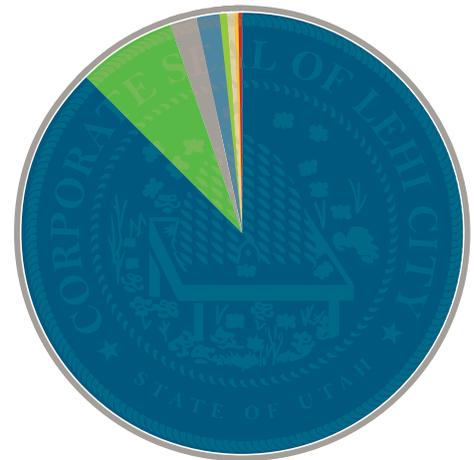
COUNTY UNEMPLOYMENT RATE

Sources: Census Bureau; Bureau of Labor Statistics

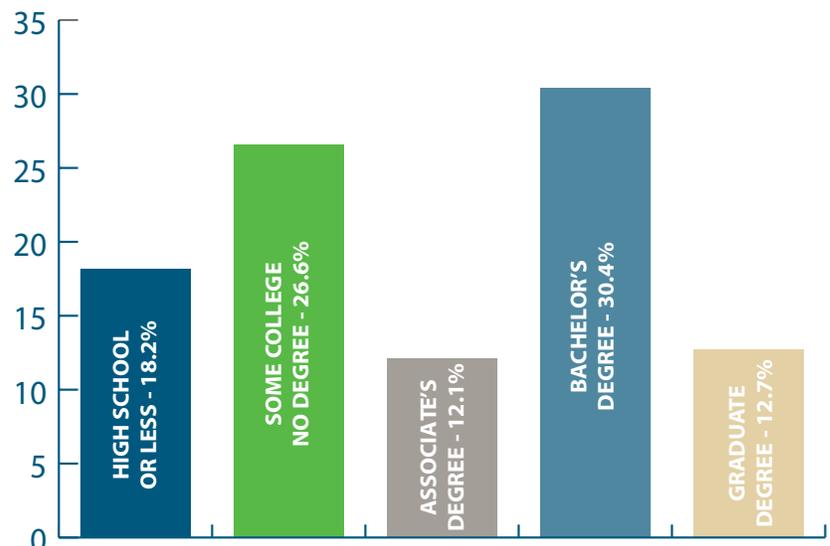


POPULATION BY AGE

- White - 87.7%
- Hispanic/Latino - 7.2%
- Two or More Races - 1.9%
- Asian - 1.6%
- American Indian - 0.6%
- Pacific Islander - 0.5%
- Black/African Amer. - 0.1%
- Other - 0.4%

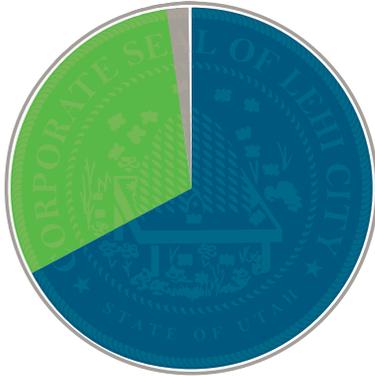


POPULATION BY RACE

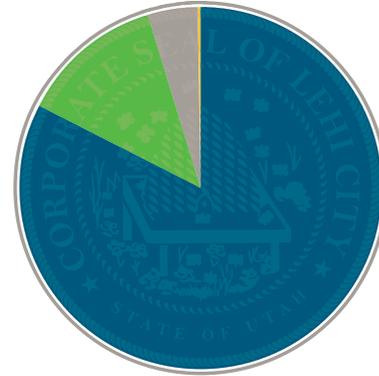


POPULATION EDUCATIONAL ATTAINMENT

ECONOMIC PROFILE



- Employed (Civilian) - 68.9%
- Not in Labor Force - 31.0%
- Unemployed (Civilian) - 2.0%
- Armed Forces - 0.2%



- Private Wage - 82.7%
- Government - 12.6%
- Self-Employed - 4.6%
- Unpaid Family Worker - 0.1%

EMPLOYMENT STATUS

CLASS OF WORKER

TAXPAYER

- Amazon
- Audi Lehi
- Cabela's
- Costco
- Harmons
- Jack B Parson Co
- Lehi Power
- Lowe's
- Maceys Inc
- Smith's Marketplace

COMBINED % OF TOTAL LEHI SALES TAX
19.07%



PRINCIPAL SALES TAX PAYERS



EMPLOYER	RANGE OF EMPLOYEES
IM Flash	1,000-1,999
Adobe	1,000-1,999
Young Living	1,000-1,999
Vivint Solar	1,000-1,999
Alpine School District	850-1,800
Ancestry	500-999
Xactware	500-999
Younique	500-999
Workfront	500-999
Solutionreach	500-999

PRINCIPAL EMPLOYERS

CITYWIDE GOALS & OBJECTIVES

In January 2019 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 2020 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, clear communication from the City to residents, planning for future growth, preparing for emergencies, and being a sustainable city. Several goals were established including a creating a Sustainability Committee, opening an Information Center, and updating the City Campus Master Plan; Parks, Trails, and Open Space Master Plan; and Transportation Master Plan.

When creating the City’s long-term goal, the City Council and administration considered the results of the 2019 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

OFFICE OF THE CITY ADMINISTRATOR
 Better leverage technology and data to provide more efficient use of resources and better service to the public.

COMMUNITY DEVELOPMENT
 Complete a Master Plan for the City Campus.

ECONOMIC DEVELOPMENT
 Attract and retain quality businesses by promoting Lehi as a family-friendly community.

ENGINEERING
 Construct the Dry Creek PI Lake with amenities for water and recreation resources.

FINANCE
 Review and improve financial policies.

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

INFORMATION CENTER
 Offer a one-stop service for the community that is professional, polite, and progressive.

JUSTICE COURT
 Implement evidence-based sentencing practices and utilize effective community resources for convicted defendants in an effort to reduce recidivism in the criminal justice system and effect positive change and reparation.

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 Police response capabilities and emergency responses.

POWER
 Use technology and improve infrastructure to provide a positive customer experience for Lehi families.

PUBLIC WORKS
 More public outreach on city-owned projects, including information and citizen awareness.

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

73%

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

65%

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

73%

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

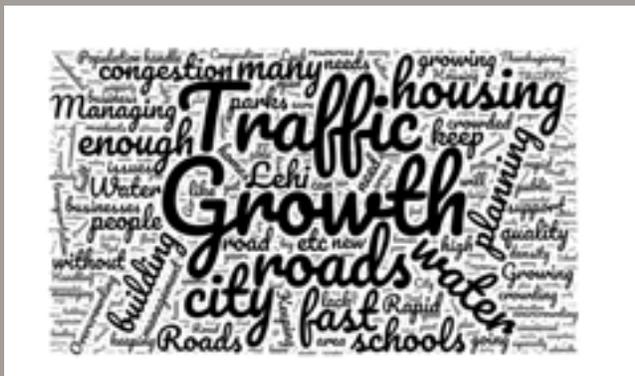
Lehi residents rated city services on a scale of 0 to 100, with 0 meaning they are completely dissatisfied, and 100 meaning completely satisfied. The average rating is listed below.

Police Services	83	Parks and Open Spaces	66
Fire and Emergency Medical Services	85	Community Events	73
Animal Control Services.....	71	Aquatic and Fitness Center.....	71
Garbage Collection.....	83	Water Conservation Efforts.....	63
Recycling Program.....	71	Culinary (drinking) Water	76
Snow Removal Services	70	Adult Recreation Programs.....	66
Surface Maintenance on City Streets.....	62	Youth Recreation Programs.....	73
Utility Billing.....	79	Senior Citizen Programs.....	73
Sidewalk Maintenance	65	Development and Permitting.....	48
Street Lighting.....	63	Emergency Preparedness.....	69
City Code Enforcement	62	Passport Services.....	66

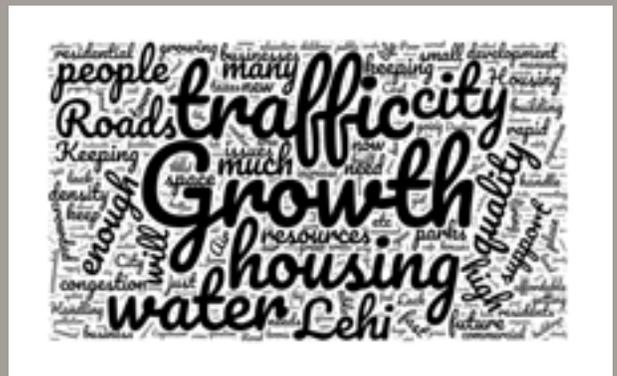
ISSUES FACING LEHI CITY

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



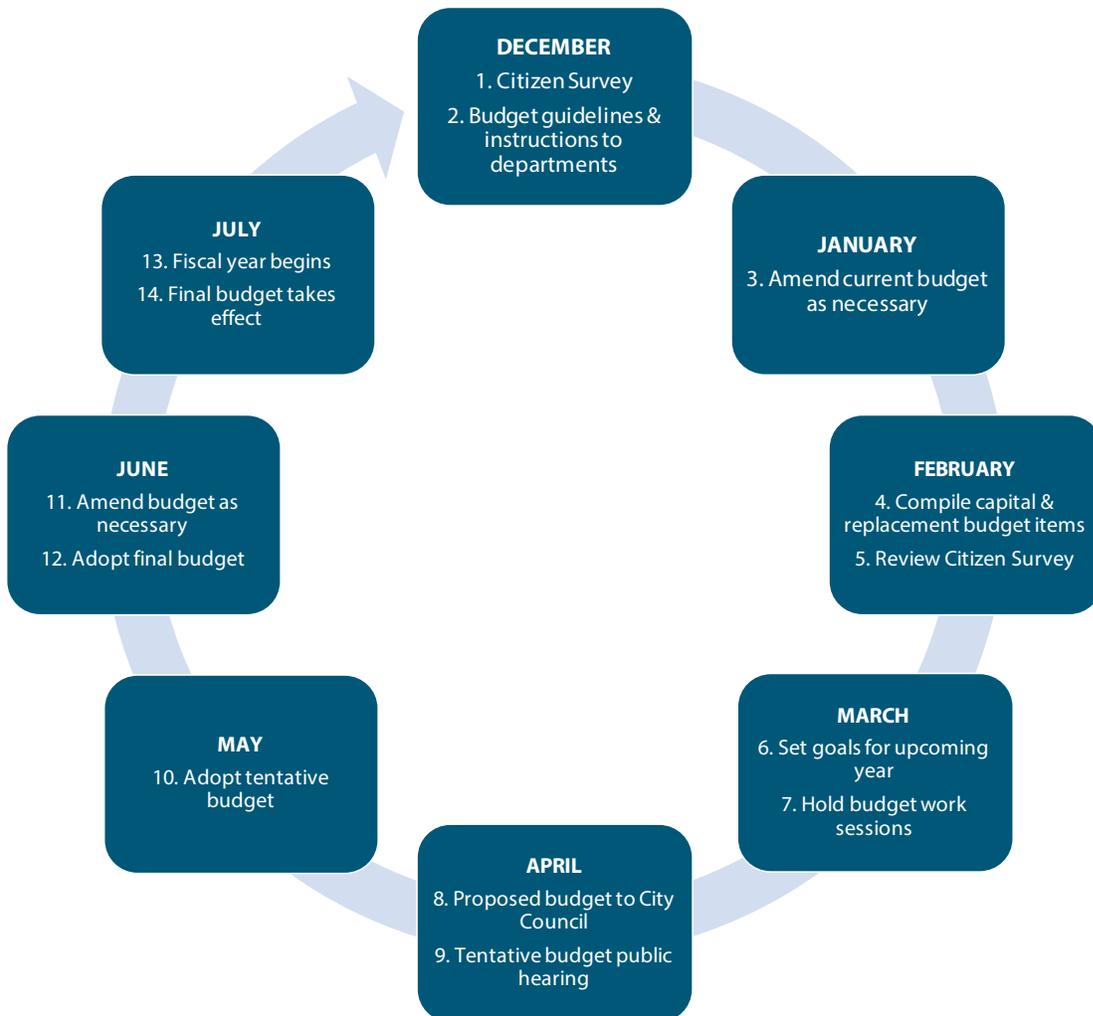
The complete FY 2019 Resident Survey can be found on Lehi City's website at www.lehi-ut.gov/government/administration/pr/.

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, 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.

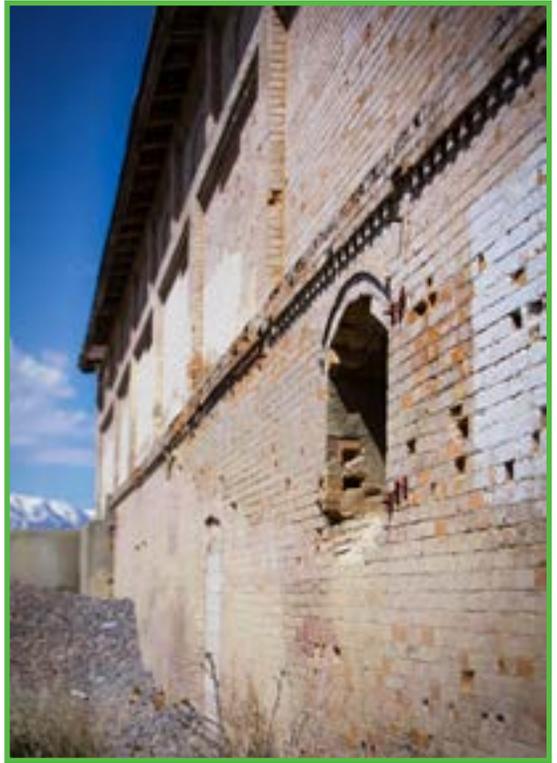


Photo Credit: John Jay Harris

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.

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.
- 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 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: Clarissa Walker

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	IM Flash Micron	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	

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 seven enterprise funds include: Culinary Water, Pressurized Irrigation (PI), Sewer, Electric, Garbage, 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						
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
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							
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							

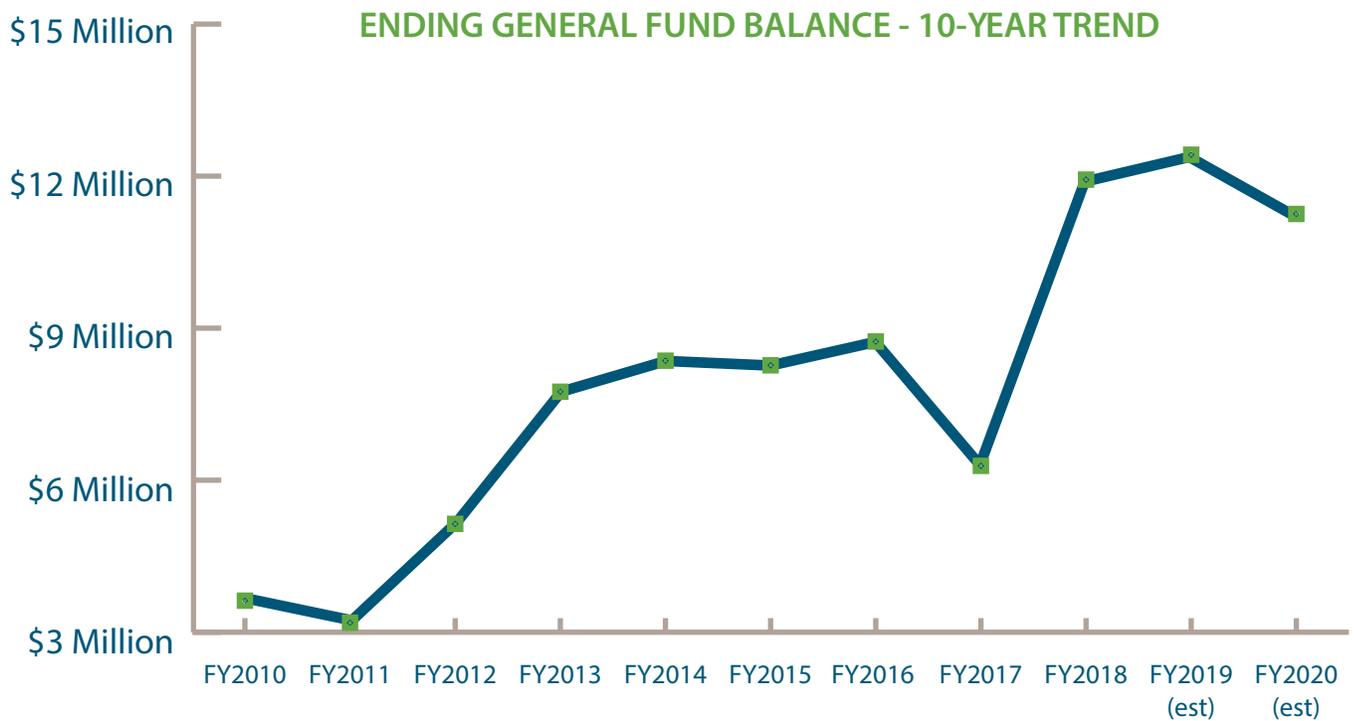
FUND BALANCE & RESERVES

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 2017	END FY 2018	EST FY 2019	APPROVED FY 2020	INCREASE (DECREASE)
General	\$ 6,293,553	\$ 11,920,287	\$ 12,409,805	\$ 11,244,889	\$ (1,164,916)
Redevelopment Agency	1,023,742	1,350,316	1,750,316	1,750,316	-
Capital Projects	1,090,972	4,764,838	9,764,838	10,401,338	636,500
TOTAL GOVERNMENTAL FUNDS	8,408,267	18,035,441	23,924,959	23,396,543	(528,416)

BASIS OF BUDGETING

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

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

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

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

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

The Enterprise Funds are prepared on an accrual basis. Expenditures are recognized as encumbrances when services are received or a commitment is made (e.g. through a purchase order). Revenues, on the other hand, are recognized when they are obligated to the City (for example, power user fees are recognized as revenue when service is provided).

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

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

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

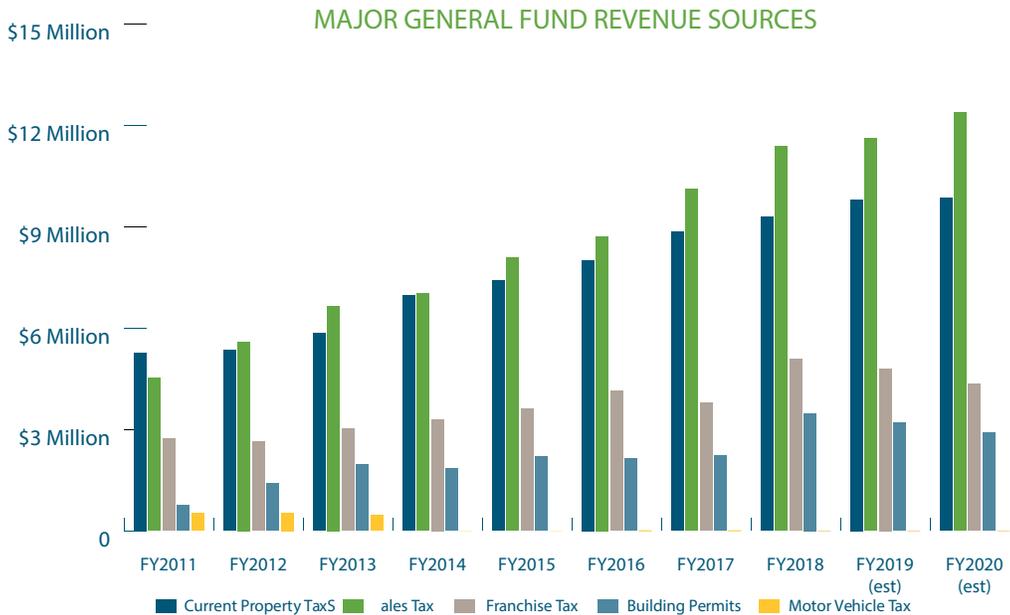
The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and Budget basis for comparison purposes. The most recent financial report is available online at www.lehi-ut.gov/departments/finance.

REVENUE & TAXATION

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

POLICIES

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



TREND

The above chart shows the ten-year trend for those revenue sources classified as general taxes and as building permit fees. In total, these five sources are expected to comprise approximately 76 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 31 percent of the estimated General Fund revenue for FY 20. 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 Blender Bottle and Marshalls.

The City has also seen the opening and announcement of national and local restaurants like Strap Tank, Taqueria 27, Chick-fil-A, and PDQ. 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 *Forbes Magazine* ranking Utah 2nd in its list of "Best States for Business" and 2nd in "Labor Supply Rank" in 2018. Further, *CNBC* ranked Utah 3rd in its list of "America's Top States for Business 2018" and 2nd in the Economy ranking for 2018. 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 2020 sales tax revenue to increase by 2 percent from FY 2018 estimates.



PROPERTY TAX

Property tax is another one of Lehi's largest revenue sources, accounting for approximately 24 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 2020 certified property tax rate is 0.001538.



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 17 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 2020, 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 2020 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 11 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 consistent from FY 2019 to FY 2020. The total projected revenue of \$4,550,000 represents a consistent recovery of this revenue source after a significant decrease in FY 2010.

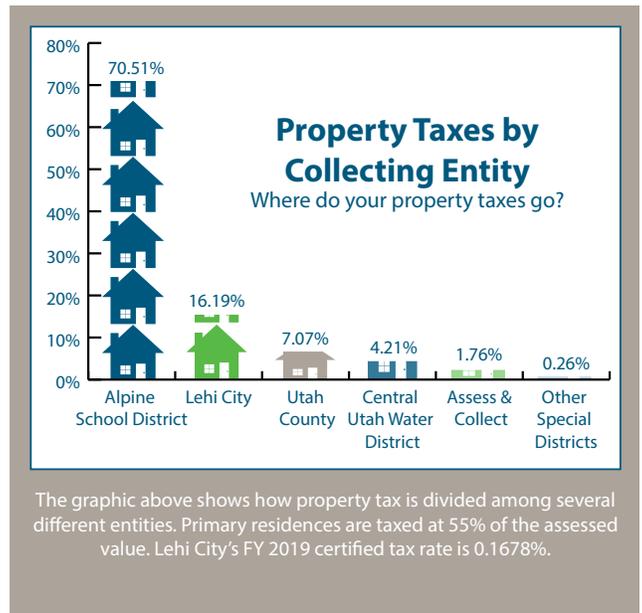
MOTOR VEHICLE TAX

A statewide fee is assessed on motor vehicles in lieu of property taxes. The motor vehicle fee is assessed based on the age and type of the vehicle. Historically, the motor

MODEL YEARS	AGE-BASED FEE
2019-2017	\$150
2016-2014	\$110
2013-2011	\$80
2010-2008	\$50
2007 & older	\$10

*Source: Utah State Tax Commission

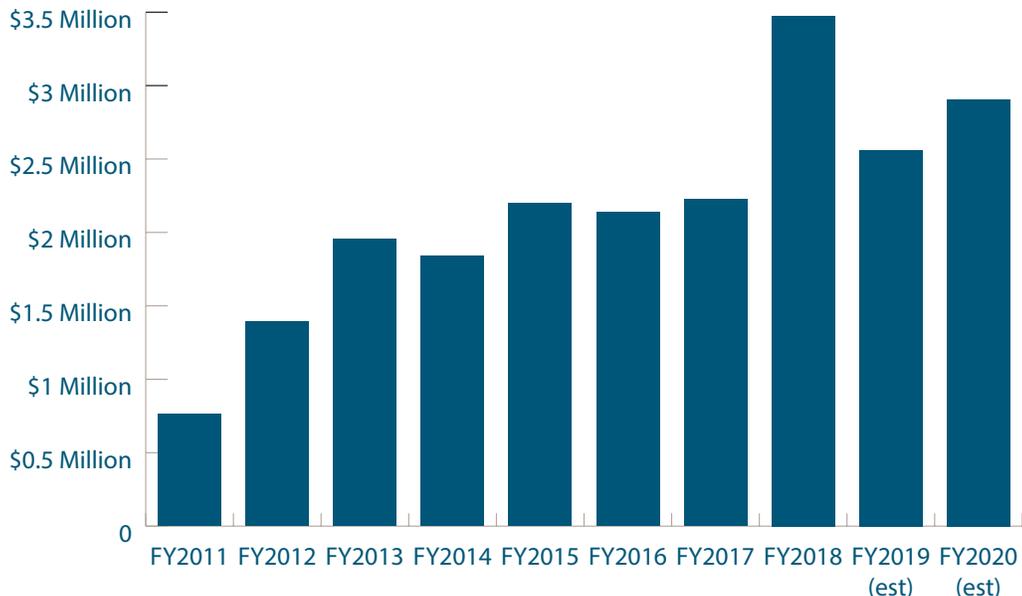
vehicle tax accounts for approximately 3 percent of all General Fund revenues; however, as stated previously, Lehi's Finance Department has decided to begin combining motor vehicle tax revenue with property tax and delinquent taxes into one line item. Therefore, the motor vehicle tax will no longer be 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 is projecting to continue the rebound that began in FY 2012, which saw an 83 percent increase from FY 2011 levels. Lehi experienced another significant revenue increase in FY 2013 of about 40 percent from FY 2012. An additional significant increase was 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.

BUILDING PERMIT REVENUE TREND



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, 2018

Assessed Valuation	\$	6,435,327,911
Estimated Actual Value		8,937,555,432
Debt Limit - 4% of Estimated Actual Value		357,518,217
Less Outstanding General Obligation Bonds		-
Total Amount of Debt Applicable to Debt Limit		-
LEGAL DEBT MARGIN	\$	357,518,217



Photo credit: Jeremy Stanley

OUTSTANDING GENERAL LONG-TERM DEBT: GOVERNMENTAL ACTIVITIES

DESCRIPTION	END BALANCE FY 2018	ADDITIONS	DELETIONS	ESTIMATED END BALANCE FY 2019	PRINCIPAL DUE FY 2020	INTEREST DUE FY 2020	ESTIMATED END BALANCE FY 2020
2019 Sales Tax Bonds	-	\$ 16,470,000	-	\$ 16,470,000	-	\$ 377,863	\$ 16,470,000
2018 Sales Tax Bonds	5,000,000	-	145,000	4,855,000	155,000	236,063	4,700,000
2014 Sales Tax Bonds	4,520,000	-	710,000	3,810,000	725,000	87,630	3,085,000
2004 Subordinated Sales Tax Rev Bond	7,955,000	-	-	7,955,000	-	377,863	7,955,000
Tax Increment Micron	53,978,465	-	2,094,409	51,884,056	Contingent on Tax Increment	-	49,789,647
Tax Increment Thanksgiving Park	1,393,276	-	243,526	1,149,750	Contingent on Tax Increment	-	906,224
Tax Increment Traverse Mountain	10,451,021	-	145,246	10,305,775	Contingent on Tax Increment	-	10,160,529
Tax Increment Alpine Highway West	14,389,141	-	450,475	13,938,666	Contingent on Tax Increment	-	13,938,666
Tax Increment West Timpanogos	18,834,375	-	288,813	18,545,562	Contingent on Tax Increment	-	18,256,749
Compensated Absences	2,325,436	-	-	2,325,436	-	-	2,325,436
Net Pension Liability	4,749,654	-	-	4,749,654	-	-	4,749,654
Landfill Closure & Post-Closure Liability	250,917	-	-	250,917	-	-	250,917
Other Notes Payable	1,138,824	-	387,194	751,630	85,000	-	666,630
TOTAL LONG-TERM DEBT	\$ 124,986,109	\$ 16,470,000	\$ 4,464,663	\$ 136,991,446	\$ 965,000	\$ 1,356,971	\$ 133,254,452

A brief description of Lehi City's debt issues (as of June 30, 2019) 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 Micron** - Due in annual installments equal to 70 percent of the tax increment received by the Redevelopment Agency from the Alpine Highway Project, including interest at 6.6 percent, due in 2009. Used to finance economic development associated with IM Flash Technologies.
- **Tax Increment Note Thanksgiving Park** - Due in annual installments equal to 95 percent of the tax increment received by the Redevelopment Agency from the Thanksgiving Park Economic Development Project Area. Non-interest bearing note.
- **Tax Increment Note Traverse Mountain** - Due in annual installments equal to 100 percent of the property tax increment received by the Redevelopment Agency from the Traverse Mountain Community Development Project Area, as well as varying levels of the sales tax collected from business within the project area, over a ten-year tax increment period. Non-interest bearing note.
- **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 160 hours for vacation leave and 240 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 and for land acquisition.

OUTSTANDING GENERAL LONG-TERM DEBT: BUSINESS-TYPE ACTIVITIES

DESCRIPTION	END BALANCE FY 2018	ADDITIONS	DELETIONS	ESTIMATED END BALANCE FY 2019	PRINCIPAL DUE FY 2020	INTEREST DUE FY 2020	ESTIMATED END BALANCE FY 2020
2019 Water Revenue Bonds	\$ -	\$ 17,205,000	\$ -	\$ 17,205,000	\$ 115,000	\$ 1,120,681	\$ 17,090,000
2018 Electric Revenue Bonds	15,640,000	-	475,000	15,165,000	495,000	758,250	14,670,000
2014 Electric Refunding Bonds	1,560,000	-	775,000	785,000	785,000	17,270	-
2010 Drainage Bonds	1,295,000	-	165,000	1,130,000	170,000	39,663	960,000
Provo Reservoir Water Co. Note	405,516	-	13,995	391,521	14,490	14,191	377,031
Provo River Water Assoc. Note	886,120	-	51,500	834,620	26,368	33,385	808,252
Compensated Absences	760,441	-	-	760,441	-	-	760,441
Net Pension Liability	1,317,441	-	-	1,317,441	-	-	1,317,441
TOTAL LONG-TERM DEBT	\$ 21,864,518	\$ 17,205,000	\$ 1,480,495	\$ 37,589,023	\$ 1,605,858	\$ 1,983,440	\$ 35,983,165

A brief description of Lehi City's debt issues (as of June 30, 2019) is included below.

- **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.
- **2014 Electric Refunding Bonds** - Revenue refunding bonds that refunded the 2009 Electric Refunding & Revenue Bonds which were used to build two new electrical substations. Due serially through June 1, 2020 with interest at 0.8 percent to 2.2 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 160 hours for vacation leave and 240 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.

Seventy five percent of the City's long-term governmental debt relates to economic-incentive agreements. The repayment of this debt is solely dependent upon the economic performance of the developers. Total remaining governmental debt equals \$2,253.12 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 \$1,587.37 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 just over 2% Lehi's general fund budgeted expenditures. Debt service for enterprise equals 4% of budgeted operating expenditures.

LONG-TERM FINANCIAL OUTLOOK

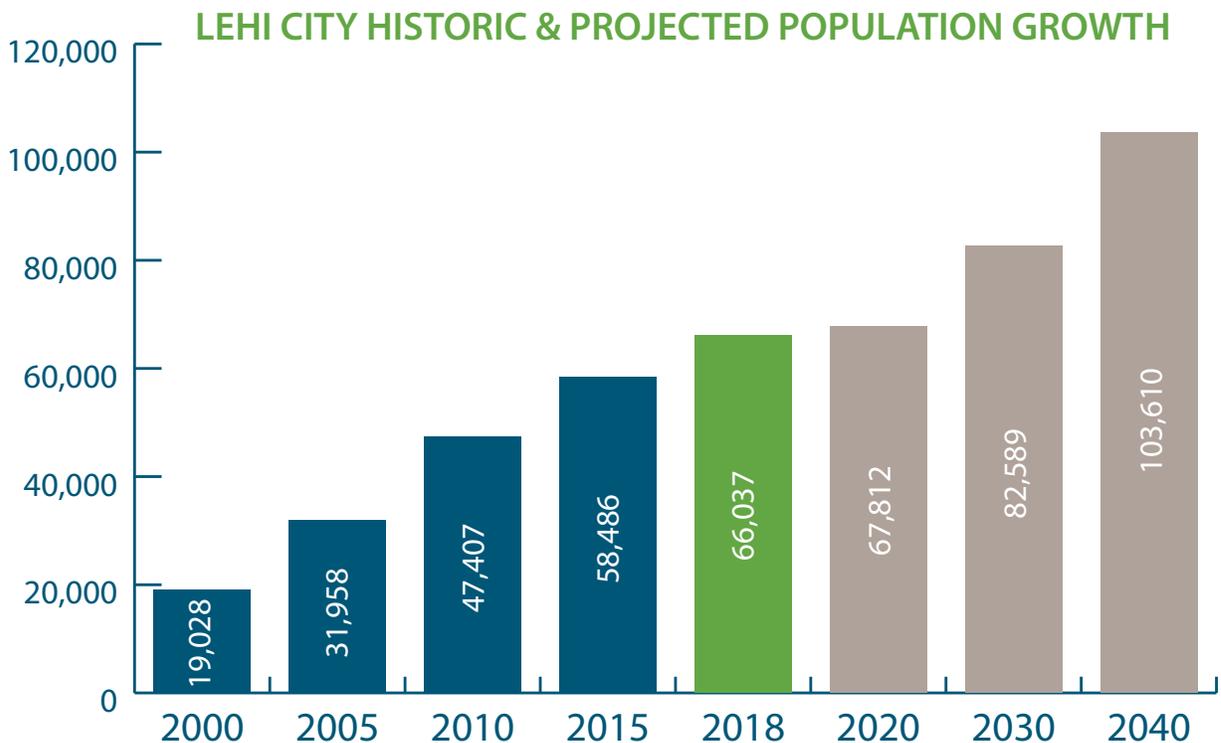
When forecasting future revenues and expenditures, Lehi City uses trend analysis, national economic indicators, local economic indicators, and city-specific issues to help determine the most accurate financial forecasting as possible. Throughout this document, discussions of the City’s financial policies,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

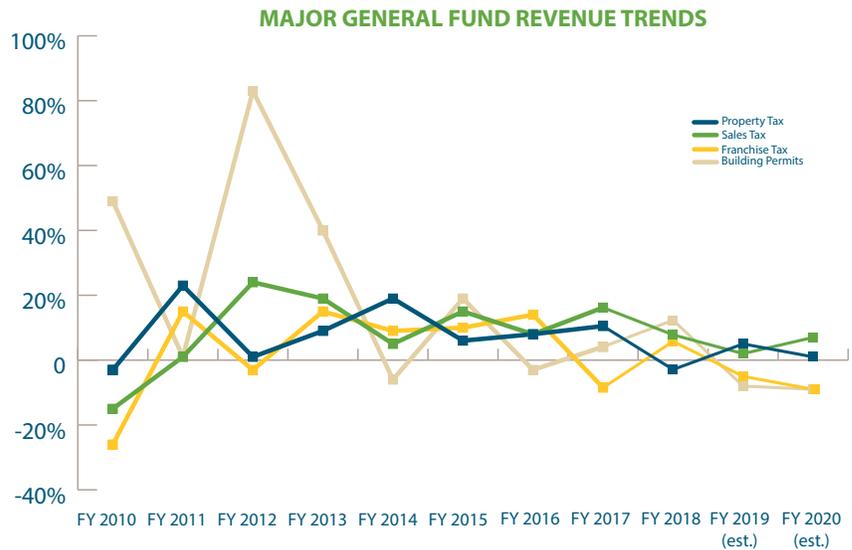
According to the U.S. Census Bureau, Lehi is the 5th fastest growing city in Utah County since the 2010 census. This population growth is expected to bring significant opportunities to the City. However, there will also be increased financial burdens on the City as there is more need for infrastructure 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

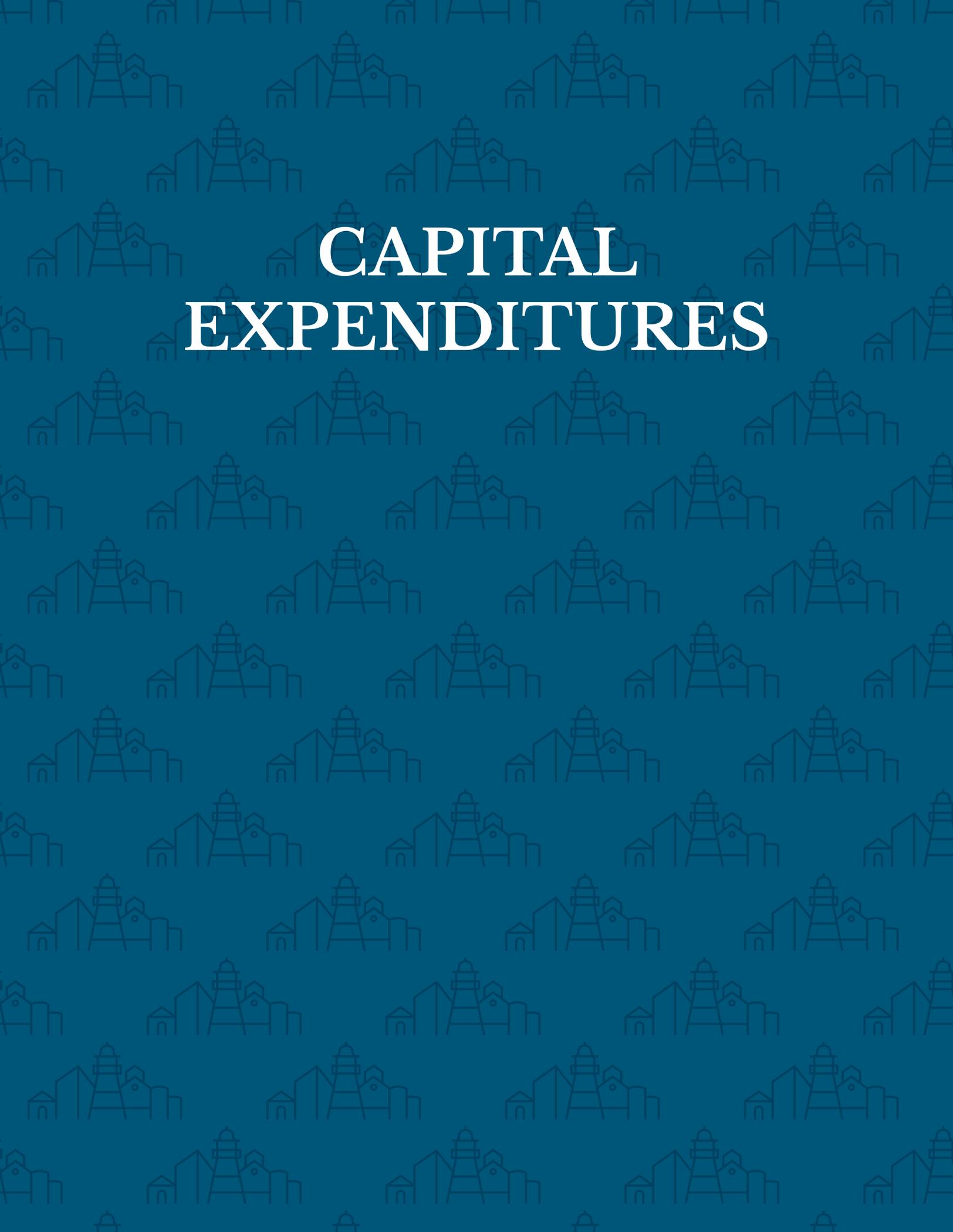
Lehi City has a policy of conservatively estimating revenues on an annual basis to avoid unexpected deficits. As can be seen in the chart on the right showing the percent change for the four major revenue sources for the General Fund, the major General Fund revenue sources are each unique with regards 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 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2020	FORECAST FY 2021	FORECAST FY 2022
PROPERTY TAX REVENUE	\$ 8,850,629	\$ 9,293,263	\$ 9,800,000	\$ 9,850,000	\$ 10,638,000	\$ 11,489,040
SALES TAX REVENUE	10,114,232	11,376,982	11,600,000	12,371,812	12,990,403	13,639,923
FRANCHISE TAX REVENUE	3,781,066	5,073,080	4,800,000	4,350,000	4,828,500	5,359,635
BUILDING PERMIT REVENUE	2,225,329	3,474,337	3,200,000	2,905,000	3,195,500	3,515,050

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 2020 budget includes just over \$68.30 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 \$5.3 million.
- **NON-ROUTINE CAPITAL EXPENDITURES** are expenditures that do not happen on a regular basis and impact the operating budget either in terms of additional personnel, maintenance, utility, or other costs; or in terms of additional revenue or operating savings. Although the expenditures of these projects may span over a few years, the projects add to the asset base of the City and often result from policy decisions. Capital projects defined as non-routine total just under \$63 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 of 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 - FY 2020		
PLAN	ORIGIN OF PLAN	ELEMENTS OF PLAN
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.
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.
General Plan	The Land Use Element Plan was updated & adopted in October 2011. It is currently being updated and will be adopted in FY 2020.	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.
Economic Development Strategic Plan	Originally adopted in September 2008. This plan will be 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.
Downtown Revitalization Plan	Originally adopted in 2007, the Downtown Revitalization Plan will be updated in FY 2020.	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.
Parks Master Plan	Original plan adopted in 1998. Significantly updated in 2009. Second update completed in 2015. Will again be updated in FY 2020.	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.

CITY PLANS - FY 2019 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.
City Facilities Capital Plan	Generated by the Buildings & Grounds Division. Funding is included by departmental budgets under Building & Grounds O&M. This plan will be updated in FY 2020.	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.
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: <p>An analysis of all equipment;</p> <p>The estimated useful life & projected replacement date;</p> <p>A maintenance schedule & costs; and</p> <p>The replacement cost.</p>
Master Plans & Impact Fee Analysis for Culinary Water, Pressurized Irrigation, Drainage, Electric, Sewer, Parks, & Transportation.	Significant updates to master plans & impact fee analyses completed in FY 2018. Transportation Master Plan will be updated in FY 2020.	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 2019 projects that have been approved.



NON-ROUTINE CAPITAL BUDGET SUMMARY

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2019*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Facilities Master Plan	Buildings/ Grounds	Buildings/ Grounds Fund	-	65,000	-	-	-	-	65,000
Infant Cemetery Road	Parks	Capital Projects Fund	-	41,500	-	-	-	-	41,500
Heart Monitor	Fire	Capital Projects Fund	-	32,816	-	-	-	-	32,816
New Flooring	Leisure Services	Capital Projects Fund	-	32,000	-	-	-	-	32,000
Irrigation Central Control Upgrade	Parks	Capital Projects Fund	-	138,124	-	-	-	-	138,124
Irrigation Redesign & Renovation	Parks	Capital Projects Fund	-	30,700	-	-	-	-	30,700
Outdoor Pool Playground Replacement	Parks	Capital Projects Fund	-	120,000	-	-	-	-	120,000
Wines Park Bathroom Remodel	Parks	Capital Projects Fund	-	20,000	-	-	-	-	20,000
Replace Bleachers at Vets Park	Parks	Capital Projects Fund	-	35,000	-	-	-	-	35,000
Repurpose Skate Park Playground	Parks	Capital Projects Fund	-	35,000	-	-	-	-	35,000
Mobile Command Center	Police	Capital Projects Fund	-	60,000	-	-	-	-	60,000
New Public Safety Building	Police	Capital Projects Fund	-	18,000,000	-	-	-	-	18,000,000
500 West to Main Street	Streets	Capital Projects Fund	-	240,000	-	-	-	-	240,000
Digital Drive	Streets	Capital Projects Fund	-	245,000	-	-	-	-	245,000
Pilgrims Landing Loop	Streets	Capital Projects Fund	-	90,000	-	-	-	-	90,000
Safe Routes to School	Engineering	Capital Projects Fund	-	260,000	-	-	-	-	260,000
Mountain Bike Trails	Parks	Park Impact Fees	122,211	330,440	-	-	-	-	452,651
Fire Station 83 Park	Parks	Park Impact Fees	15,163	1,100,000	-	-	-	-	1,115,163

*Funding reported as of August 21, 2019

CAPITAL EXPENDITURES SUMMARY

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2019*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Mellor Rhodes Park	Parks	Park Impact Fees	-	718,740	-	-	-	-	718,740
Parks, Trails, and Open Space Master Plan	Parks	Park Impact Fees	-	105,000	-	-	-	-	105,000
Mellor Rhodes Park	Parks	Park Impact Fees	-	718,740	-	-	-	-	718,740
Sandpit Transmission Line	Water	Culinary Water Fund	109,345	400,000	-	-	-	-	509,345
Sandpit Trank/ Pump	Water	Culinary Impact Fees	11,880	200,000	-	-	-	-	211,880
600 E Tank	Engineering	Culinary Impact Fees	12,615	1,000,000	-	-	-	-	1,012,615
Traverse Source	Engineering	Culinary Impact Fees	10,800	1,300,000	500,000	-	-	-	1,810,800
West Side Facilities	Engineering	Culinary Impact Fees	138,036	50,000	-	-	-	-	188,036
TP Booster Pump Station	Engineering	Culinary Impact Fees	-	250,000	-	-	-	-	250,000
Holbrook Upper Tank & Pump	Engineering	Culinary Impact Fees	-	1,100,000	-	-	-	-	1,100,000
South East Interties	Engineering	Millpond RDA	250,000	-	-	-	-	-	250,000
Thanksgiving Point Booster Pumps	Engineering	Culinary Impact Fees	-	250,000	-	-	-	-	250,000
CWP Booster Pumps	Engineering	Culinary Impact Fees	-	-	300,000	-	-	-	300,000
900 North & 600 East Lines	Engineering	Culinary Impact Fees	-	-	-	-	-	1,800,000	1,800,000
Jordan Willow Pump Station Add	Engineering	Sewer Impact Fees	3,220	350,000	-	-	-	-	353,220
Allred River Crossing	Engineering	Sewer Impact Fees	-	450,000	-	-	-	-	450,000
Jordan Willow Pump Line	Engineering	Sewer Impact Fees	-	300,000	-	-	-	-	300,000
1700 West Sewer	Engineering	Sewer Impact Fees	-	-	-	-	800,000	2,000,000	2,800,000
Jordan River Sewer	Engineering	Sewer Impact Fees	-	-	-	-	-	2,500,000	2,500,000

*Funding reported as of August 21, 2019

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2019*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
West Side Drains	Engineering	Storm Drain Impact Fees	-	700,000	300,000	50,000	50,000	50,000	1,100,000
Traverse Mountain Drains	Engineering	Storm Drain Impact Fees	-	50,000	50,000	50,000	50,000	50,000	250,000
1500 N Drain	Engineering	Storm Drain Impact Fees	-	-	-	-	-	400,000	400,000
Railroad Street Drain	Engineering	Storm Drain Impact Fees	-	-	-	-	-	350,000	350,000
Cedar Hollow Detention Basin	Engineering	Payment In Lieu	-	-	400,000	-	-	-	400,000
Lambert Detention Basin	Engineering	Payment In Lieu	-	-	-	-	-	200,000	200,000
Jordan Narrows Second Basin	Engineering	Payment In Lieu	-	100,000	-	-	-	-	100,000
Utah Highland Basin	Engineering	Payment In Lieu	-	-	-	-	-	300,000	300,000
West Side Detention Facilities	Engineering	Payment In Lieu	-	120,000	-	-	-	-	120,000
400 West Detention Basin	Engineering	Payment In Lieu	-	-	-	-	-	350,000	350,000
2100 N Detention	Engineering	Payment in Lieu	-	-	-	-	-	300,000	300,000
Sandpit Basin	Engineering	Payment in Lieu	-	-	-	-	-	500,000	500,000
Dry Creek Reservoir	Water	P.I. Water Fund	35,280	4,000,000	-	-	-	-	4,035,280
Seasons Reservoir Repair	Water	P.I. Water Fund	-	150,000	-	-	-	-	150,000
Oak Hollow Well Spare Motor	Water	P.I. Water Fund	-	40,000	-	-	-	-	40,000
Low Hills Expansion & Piping	Pressurized Irrigation	P.I. Impact Fees	6,051	370,000	-	-	-	-	376,051
Traverse Booster w/Piping	Engineering	P.I. Impact Fees	846,341	200,000	-	-	-	-	1,046,341
Railroad Well & Piping	Engineering	P.I. Impact Fees	1,210	80,000	-	-	-	-	81,210
West Side P.I. Sed Basin	Engineering	P.I. Impact Fees	2,204,392	200,000	-	-	-	-	2,404,392
Jordan River Pump Station & Piping	Engineering	P.I. Impact Fees	353,555	150,000	-	-	-	-	503,555

*Funding reported as of August 21, 2019

CAPITAL EXPENDITURES SUMMARY

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2019*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Jordan River Reservoir	Engineering	P.I. Impact Fees	6,785	5,000	-	-	-	-	11,785
Jordan River Well	Engineering	P.I. Impact Fees	201,638	230,000	-	-	-	-	431,638
Allred Well & Booster Pump	Engineering	P.I. Impact Fees	200,000	500,000	-	-	-	-	700,000
Flight Park Reservoir Pipeline	Engineering	P.I. Impact Fees	-	1,000,000	-	-	-	-	1,000,000
Holbrook Upper P.I. Reservoir	Engineering	P.I. Impact Fees	-	500,000	-	-	-	-	500,000
Vialetto Storage	Engineering	P.I. Impact Fees	-	-	-	800,000	-	-	800,000
Vialetto Pumps	Engineering	P.I. Impact Fees	-	-	-	100,000	-	-	100,000
Cedar Hollow Reservoir & Pump	Engineering	P.I. Impact Fees	-	-	-	-	500,000	-	500,000
Cedar Hollow Well	Engineering	P.I. Impact Fees	-	-	-	-	-	250,000	250,000
Pilgram Well Upgrade	Engineering	P.I. Impact Fees	-	-	-	-	-	115,000	115,000
Fort Creek to Low Hills	Engineering	P.I. Impact Fees	-	-	-	-	-	3,000,000	3,000,000
Dry Creek Piping to 700 S	Engineering	P.I. Impact Fees	-	-	-	-	-	5,000,000	5,000,000
West Side PI Reservoir	Engineering	P.I. Impact Fees	1,600,000	1,600,000	-	-	-	-	3,200,000
Center Street & SR 92	Engineering	UDOT	2,200,000	50,000	2,150,000	-	-	-	4,400,000
SE Industrial By-Pass Road	Engineering	Millpond RDA	20,000	-	-	-	-	-	20,000
Ashton Blvd Relocation	Engineering	UDOT	2,116,232	50,000	-	-	-	-	2,166,232
1200 East Project	Engineering	RDA	-	-	-	-	1,700,000	-	1,700,000
Main Street 2300 W to Crossroads	Engineering	MAG	556,009	11,600,000	-	-	-	-	12,156,009
1200 West	Engineering	MAG	2,503,487	1,100,000	-	-	-	-	3,603,487
Triumph Boulevard TRAX to Frontage Rd	Engineering	Road impact Fees	952,903	50,000	-	-	-	-	1,002,903
Traverse Mountain TRAX Xing & Rd	Engineering	Road Impact Fees	1,280,246	400,000	-	-	-	-	1,680,246

*Funding reported as of August 21, 2019

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2019*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Accel/Deccel on SR 92	Engineering	Road Impact Fees	-	20,000	100,000	-	-	120,000	240,000
Frontage Road at Traverse	Engineering	Road Impact Fees	-	-	-	-	1,500,000	-	1,500,000
400 East Sidewalk Curb & Gutter	Engineering	Road Impact Fees	-	-	-	-	500,000	-	500,000
600 East North of Dry Creek	Engineering	Road Impact Fees	2,568	550,000	-	-	-	-	552,568
Jordan Willows Connector Road	Engineering	Road Impact Fees	-	100,000	-	-	-	-	100,000
200 South Project	Engineering	Road Impact Fees	-	-	-	-	400,000	-	400,000
700 South Cycle Track Project	Engineering	MAG	-	3,600,000	-	-	-	-	3,600,000
1200 East Project	Engineering	Road Impact Fees	-	480,000	-	-	-	-	480,000
115 & 300 W Enhancement	Engineering	Road Impact Fees	-	50,000	-	-	-	-	50,000
Transportation Master Plan	Engineering	Road Impact Fees	-	100,000	-	-	-	-	100,000
Chapel Ridge Rd	Streets	Class C Roads	-	250,000	-	-	-	-	250,000
1700 West Main to 7th South	Streets	Class C Roads	-	150,000	-	-	-	-	150,000
Mayflower Ave	Streets	Class C Roads	-	200,000	-	-	-	-	200,000
500 West 3200 North	Streets	Class C Roads	-	250,000	-	-	-	-	250,000
Main St Mill and Fill	Streets	Class C Roads	-	180,000	-	-	-	-	180,000
300 East (Peck Park Border)	Streets	Class C Roads	-	-	250,000	-	-	-	250,000
Salt Sander and Dump Body	Streets	Class C Roads	-	56,000	-	-	-	-	56,000
Asphalt Roller	Streets	Class C Roads	-	45,000	-	-	-	-	45,000
Executive Dr	Streets	Class C Roads	-	-	-	400,000	-	-	400,000
Substation Security	Power	Electric Fund	21,840	30,000	-	-	-	-	51,840
Street Light Project	Power	Electric Fund	12,367	250,000	-	-	-	-	262,367
New Equipment	Power	Electric Fund	70,650	25,000	-	-	-	-	95,650
Carter Substation Upgrade	Power	Electric Impact Fees	526,402	4,500,000	-	-	-	-	5,026,402

*Funding reported as of August 21, 2019

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2019*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
River Crossing & Thanksgiving Point	Power	Electric Impact Fees	123,735	550,000	-	-	-	-	673,735
Ashton 6-21 and 6-22 Line Extension	Power	Electric Impact Fees	96,414	-	-	-	-	-	96,414
2300 West Overhead	Power	Electric Impact Fees	-	50,000	-	-	-	-	50,000
Milpond Upgrades	Power	Electric Impact Fees	51,250	530,000	-	-	-	-	581,250
3-21 Circuit Reconductor (500W-1100W)	Power	Electric Impact Fees	-	90,000	-	-	-	-	90,000
3-12 Line Extension (Public Safety Building)	Power	Electric Impact Fees	-	250,000	-	-	-	-	250,000
Line Extensions (Circuits 9-23 & 3-31)	Power	Electric Impact Fees	-	300,000	-	-	-	-	300,000
Power Generators	Power	Electric Impact Fees	-	-	2,672,137	2,726,670	2,782,316	-	8,181,123
TOTAL CAPITAL SPENDING			\$16,662,625	\$62,999,060	\$ 7,342,137	\$ 4,376,670	\$ 8,282,316	\$ 17,285,000	\$ 116,947,808

SUMMARY OF CAPITAL SPENDING IMPACT BY FUND

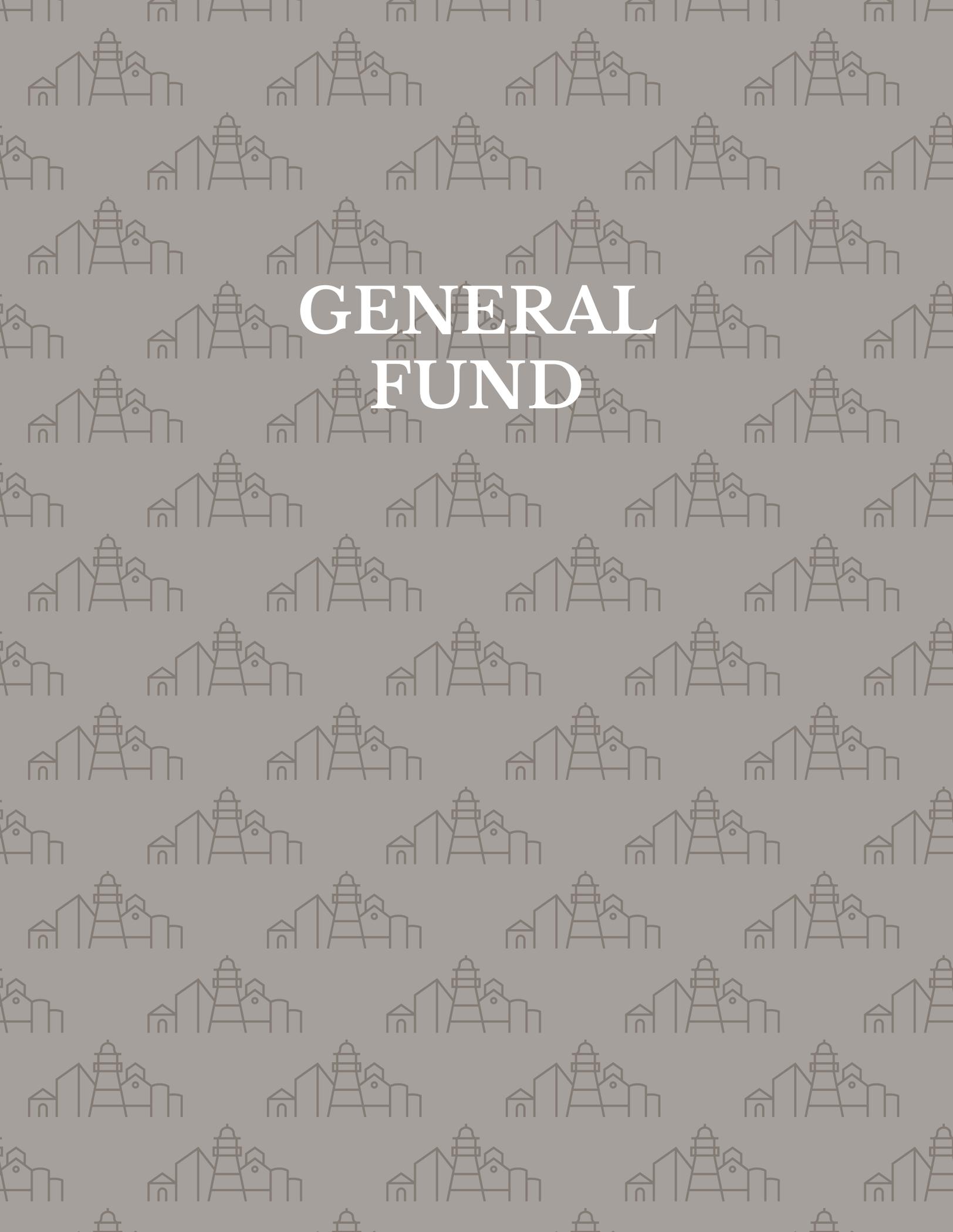
FUND	FY 2019*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Capital Projects	\$ -	\$ 19,380,140	\$ -	\$ -	\$ -	\$ -	\$ 19,380,140
Buildings/Grounds	-	65,000	-	-	-	-	65,000
Fire Impact Fee	-	-	-	-	-	-	-
Parks Impact Fee	137,374	2,972,920	-	-	-	-	3,110,294
Police Impact Fee	-	-	-	-	-	-	-
Culinary Water	109,345	400,000	-	-	-	-	509,345
Culinary Impact Fee	173,331	4,150,000	800,000	-	-	1,800,000	6,923,331
Sewer Impact Fee	3,220	1,100,000	-	-	800,000	4,500,000	6,403,220
Storm Drain Impact Fee	-	50,000	750,000	350,000	100,000	850,000	2,100,000
Payment In Lieu	-	-	620,000	-	-	1,650,000	2,270,000
Pressurized Irrigation	35,280	4,190,000	-	-	-	-	4,225,280
P.I. Impact Fee	5,419,972	4,835,000	-	900,000	500,000	8,365,000	20,019,972
UDOT	4,316,232	100,000	2,150,000	-	-	-	6,566,232
RDA Funds	270,000	-	-	-	1,700,000	-	1,970,000
MAG	3,059,496	16,300,000	-	-	-	-	19,359,496
Roads Impact Fee	2,235,717	1,750,000	100,000	-	2,400,000	120,000	6,605,717
Class C Roads	-	1,131,000	250,000	400,000	-	-	1,781,000
Electric Impact Fee	797,801	6,270,000	2,672,137	2,726,670	2,782,316	-	15,248,924
Power Fund	104,857	305,000	-	-	-	-	409,857
TOTAL	\$ 16,662,625	\$ 62,999,060	\$ 7,342,137	\$ 4,376,670	\$ 8,282,316	\$ 17,285,000	\$ 116,947,808

*Funding reported as of August 21, 2019

IMPACT ON THE OPERATING BUDGET

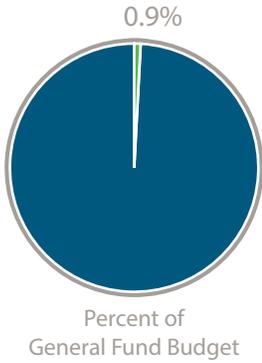
The following is a summary of the impact of the FY 2020 Capital Budget on the operating budget for FY 2020 and future years. The only included projects are those with a significant impact; which would include any project that will result in the need for additional staff or will result in any ongoing increase or decrease in the operating budget greater than \$10,000 per year.

PROJECT(S)	BUDGET(S) IMPACTED	EXPECTED IMPACT
Traverse Mountain Bridge & Road	Streets Division	The project will result in an expected annual increase of approximately \$25,000 in operating & maintenance costs to the Streets Division due to Utah Department of Transportation bridge maintenance & safety requirements. The project is expected to begin construction FY 2016 & be completed in FY 2020.
Jordan Willow Pump Station	Water Division - Waste Water Section	The project will result in an expected annual increase of approximately \$25,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project began construction in FY 2018 and is planned to be completed in FY 2020.
Traverse Booster & Storage	Water Division - PI Section	The project will result in an expected annual increase of approximately \$35,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project began construction in FY 2018 and is planned to be completed in FY 2020.
West Side PI Facilities	Water Division - PI Section	The project will result in an expected annual increase of approximately \$40,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project began construction in FY 2018 and is planned to be completed in FY 2020.
Allred Well & Booster Pump	Water Division - PI Section	The project will result in an expected annual increase of approximately \$17,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project is expected to begin construction in FY 2019 and be completed in FY 2020.
Allred River Crossing	Water Division - Sewer	The project will result in an expected annual increase of approximately \$25,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. The project is expected to begin construction in FY 2020 and be completed in FY 2021.
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 is expected to begin construction in FY 2020 and be completed in FY 2021.
Cedar Hollow Reservoir & Pump	Water Division - PI Section	The project will result in an expected annual increase of approximately \$39,000 in operating & maintenance costs to the Water Division due to increased cleaning, supply, & repair costs. In conjunction with the Traverse Booster & Storage and West Side PI Facilities projects, the project will create the need for one new FTE at an expected annual cost of \$65,000. The project is expected to begin construction in FY 2022.



GENERAL FUND

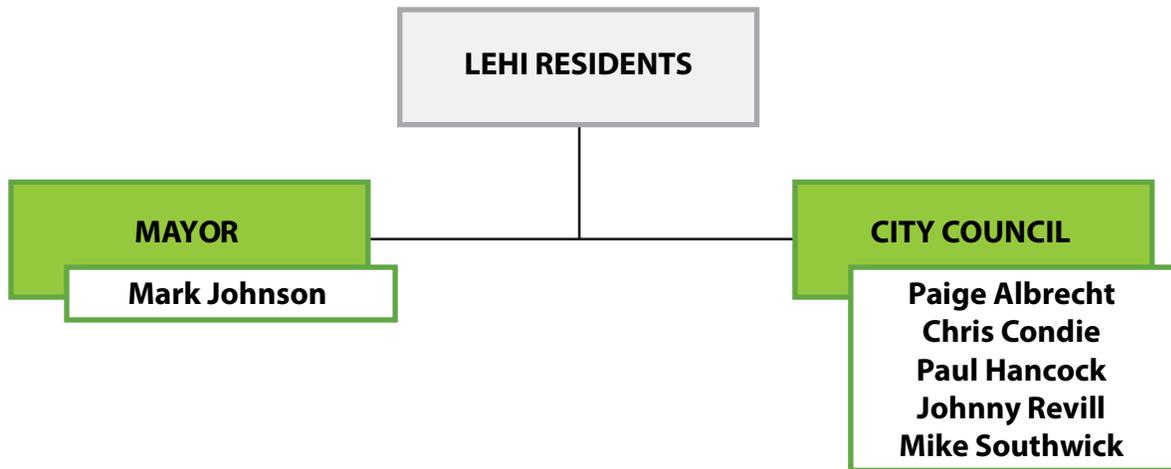
MAYOR & CITY COUNCIL



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.



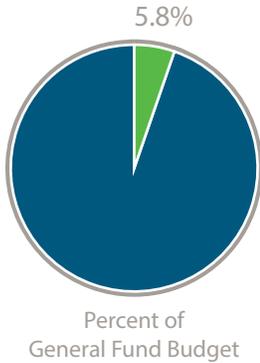
POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
Elected:					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	5.00	5.00	5.00	5.00	5.00
TOTAL FTE	6.00	6.00	6.00	6.00	6.00

BUDGET INFORMATION

DEPARTMENT 47	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 94,500	\$ 158,125	\$ 116,312	\$ 120,328
13 Employee Benefits	95,781	117,694	126,229	130,621
21 Books, Subscriptions, & Memberships	35,019	37,480	35,000	35,000
23 Travel & Training	5,118	12,718	15,000	15,000
24 Office Supplies	299	1,958	3,000	3,000
25 Reimbursements	350	17	5,000	5,000
26 IT Fund Charges	2,000	5,000	5,000	5,000
29 Risk Management Fund Charges	5,000	2,000	2,000	2,000
31 Professional & Technical	29,783	15,120	25,000	25,000
45 Miscellaneous	23,675	10,451	17,000	17,000
TOTAL EXPENDITURES	\$ 291,525	\$ 360,541	\$ 349,541	\$ 357,949



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.



Better leverage technology and data to provide more efficient use of resources and better serve the public.

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.

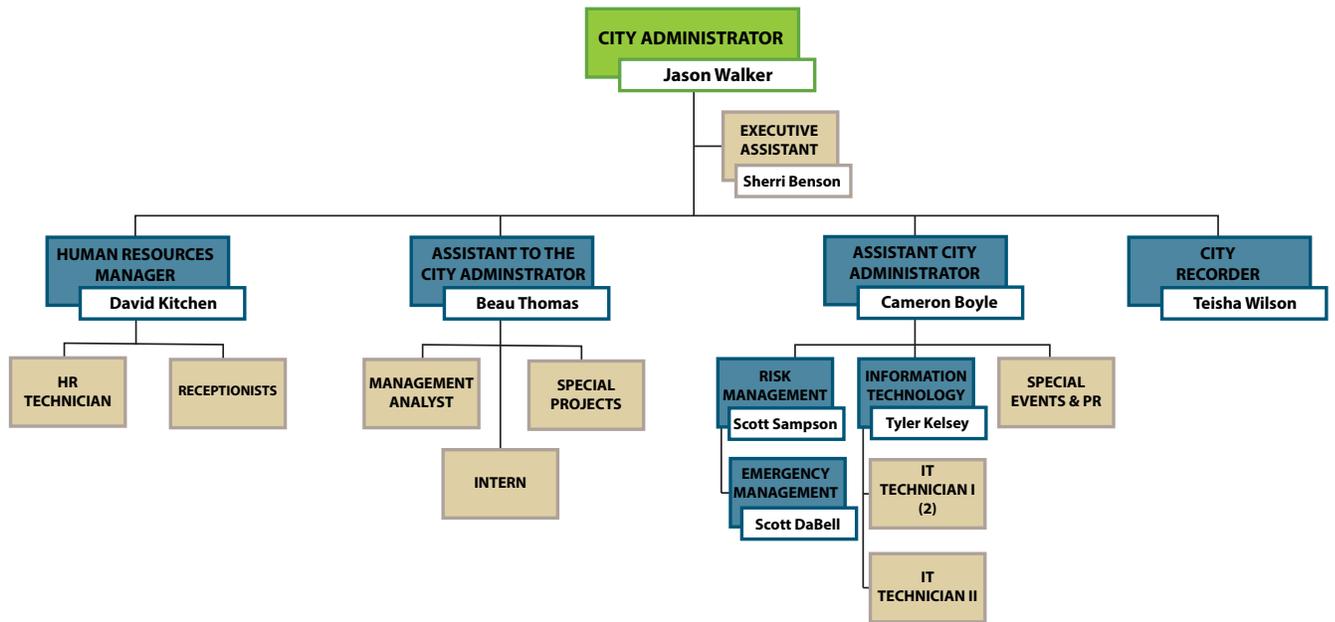
The Human Resources Division is responsible for maintaining employee records, coordinating employee benefit and education programs, communicating personnel policies and procedures, and ensuring quality recruitment.

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 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Appointed:					
City Administrator	1.00	1.00	1.00	1.00	1.00
*Recorder	-	-	-	-	1.00
Full-time:					
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant to the City Administrator	1.00	1.00	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
Human Resource Manager	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	1.00	-
IT Manager	-	-	-	1.00	1.00
IT Technician II	-	-	-	1.00	1.00
IT Technician I	-	-	-	2.00	2.00
***Fleet Manager	1.00	1.00	1.00	1.00	1.00
Shop Supervisor	-	-	1.00	1.00	1.00
Journey Fleet Mechanic	1.00	1.00	1.00	2.00	2.00
Fleet Small Engine Mechanic	-	1.00	-	-	-
Part-time:					
Receptionist (2)	1.00	1.00	1.00	1.00	1.00
Emergency Management Coordinator	-	0.50	0.50	0.50	0.50
Intern	-	0.50	0.50	0.50	0.50
Shop Worker	0.50	1.00	1.00	-	-
TOTAL FTE	15.50	15.00	16.00	20.00	20.00

* Was previously under Legal Services. **Now under Information Center. ***Fleet was previously under Public Works.

BUDGET INFORMATION

DEPARTMENT 44	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 519,282	\$ 529,757	\$ 585,194	\$ 664,912
13 Employee Benefits	210,720	229,578	271,568	295,459
21 Books, Subscriptions, & Memberships	5,459	9,074	6,500	6,500
22 Public Notices	-	-	1,000	1,000
23 Travel & Training	17,202	27,193	27,000	27,000
24 Office Supplies	14,420	12,546	21,700	17,500
25 Fleet Fund Charges	2,000	2,000	2,000	19,162
26 IT Fund Charges	8,000	8,000	8,000	8,000
27 Utilities	1,167	1,317	12,000	12,000
29 Risk Management Fund Charges	2,000	2,000	2,000	2,000
30 Electricity - Lehi City Power	-	-	10,000	10,000
31 Professional & Technical	63,609	130,934	119,000	40,000
31 Public Defender	-	-	-	100,000
45 Miscellaneous	11,554	9,427	6,900	6,900
TOTAL EXPENDITURES	\$ 855,413	\$ 961,827	\$ 1,072,861	\$ 1,210,433

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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Average Billable Hours	N/A	-	-	-	67%	70%
Inventory Turnover per Year	N/A	-	-	-	1.1	2.0

Fleet Performance Measures are new and will be tracked moving forward. See page 190 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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Benefits Expense per FTE	✓	\$20,977	\$19,695	\$25,494	\$23,009	\$26,703
Healthcare Expense per FTE	✓	\$8,393	\$8,468	\$11,905	\$8,522	\$12,290
Average Merit Increase per FTE	✗	2.89%	2.88%	2.80%	2.66%	2.80%

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Full-time Employee Turnover Rate	✗	8%	9.06%	8.0%	8.65%	8.0%
Part-Time Employee Turnover Rate	✗	80%	80.45%	60.0%	62.4%	60.0%

BUDGET INFORMATION

DEPARTMENT 41	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 123,035	\$ 121,223	\$ 160,647	\$ 163,451
13 Employee Benefits	59,061	63,585	79,239	72,530
21 Books, Subscriptions, & Memberships	630	1,536	1,500	1,500
23 Travel & Training	1,454	845	3,000	3,000
24 Office Supplies	1,144	1,367	2,750	2,750
26 IT Fund Charges	14,000	14,000	14,000	14,000
27 Utilities	-	-	750	750
28 Equipment Maintenance	-	-	800	800
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	14,053	12,901	15,000	15,000
45 Miscellaneous	248	1,140	1,000	1,000
TOTAL EXPENDITURES	\$ 214,625	\$ 217,597	\$ 279,686	\$ 275,781

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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Average Response Time (hours)	N/A	-	-	-	2.54	1.78
Average Close Time (hours)	N/A	-	-	-	48.0	33.6

IT Performance Measures are new and will be tracked moving forward. See page 189 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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Number of Facebook Page "Likes"	✓	7,825	8,727	9,200	10,033	11,000
Number of Twitter Followers	✓	2,956	3,271	3,500	3,627	4,000
Number of Instagram Followers	✓	1,391	1,572	1,800	1,954	2,200
Email List Subscribers	✓	2,404	2,324	2,500	2,782	3,200
Email Open Rate	✗	41%	44%	48%	43.5%	46%
Implement Performance Management Software	✓	-	25%	100%	100%	-
Lehi City Chat Facebook Group Members*	✗	-	1941	3,000	2,953	3,500

BUDGET INFORMATION

DEPARTMENT 67	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
34 Cultural Arts Council	\$ 76,500	\$ 76,000	\$ 78,000	\$ 78,000
36 Boys State Contribution	750	-	800	800
37 Miss Lehi Pageant	26,309	24,952	22,000	22,000
38 Lehi Float	12,171	16,000	16,000	16,000
39 Lehi Parade & Events Committee	84,219	96,698	102,500	102,500
40 Youth Council	-	2,869	5,000	5,000
41 Family Week	979	85	4,000	4,000
44 Foam Day	9,293	2,500	2,500	2,500



BUDGET INFORMATION CONT.

DEPARTMENT 67	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
45 Lehi Silver Band	3,587	10,644	11,000	11,000
47 Community Beautification	9,404	-	3,000	3,000
51 Brochures Published	-	14,771	90,000	90,000
54 Santa Parade	424	25,000	25,000	25,000
59 Special Projects	51,856	-	1,700	1,700
77 Teen Event	-	20,000	20,000	20,000
78 National Night Out Event	-	14,513	18,000	13,000
79 Outdoor Movies	-	8,007	10,000	10,000
80 Archives Donation	25,000	816	1,500	1,500
81 Fireworks Show	25,000	154	1,000	1,000
82 Parks & Trails Committee	-	6,928	7,000	7,000
83 Christmas in Lehi	200	-	-	20,000
84 Easter Egg Hunt	4,261	3,214	4,000	4,000
85 My Lehi Program	627	2,830	2,500	2,500
86 Miscellaneous Special Events	6,031	4,161	5,000	5,000
87 Just for Kids	20,000	7,870	12,200	12,200
88 Volunteer Celebration	1,226	-	28,000	28,000
89 Veteran's Day Celebration	3,389	1,061	5,000	5,000
TOTAL EXPENDITURES	\$ 325,376	\$ 339,069	\$ 475,700	\$ 490,700

FEES

DEPARTMENT 67	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2020
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
Special Event Permit Base	20	20	20	20
+ Police Service/officer (2 min)/hour	50	50	50	50
+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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Percent of department's records officers trained on Open Meetings Act	✘	100%	100%	100%	80%	100%
Percent of departments' records officers trained on GRAMA & records retention	✘	30%	50%	100%	20%	100%

BUDGET INFORMATION

DEPARTMENT 43	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 76,850	\$ 78,552	\$ 82,052	\$ 76,596
13 Employee Benefits	34,089	37,808	37,560	42,625
21 Books, Subscriptions, & Memberships	555	1,512	5,000	5,000
22 Public Notices	370	2,037	7,500	7,500
23 Travel & Training	1,200	1,419	4,000	4,000
24 Office Supplies	4,917	(4,505)	2,500	2,500
26 IT Fund Charges	4,000	4,000	4,000	4,000
27 Utilities	-	-	750	750
28 Equipment Maintenance	25,530	14,796	20,800	20,800
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	7,018	5,396	12,100	12,100
45 Miscellaneous	-	-	-	-
46 Election Expense	-	68,768	-	107,000
54 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 155,529	\$ 210,783	\$ 177,261	\$ 283,871

FEES

DEPARTMENT 43	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Election registration	\$ 35	\$ 35	\$ 35	\$ 35
Audio recording CD/meeting	5	5	5	5
GRAMA request rates/hour:				
Department heads	55	55	55	55
Supervisory staff	45	45	45	45
Professional staff	35	35	35	35
Support staff	25	25	25	25
GRAMA request copies:				
GIS maps:				
24" x 36" color	10	10	10	10
17" x 24" color	5	5	5	5
11" x 17" color	3	3	3	3
>24" x 36"/linear foot	2	2	2	2
Other GRAMA copies:				
Up to 11" x 17" color	0.25	0.25	0.25	0.25
Up to 11" x 17" black & white	0.10	0.10	0.10	0.10
*Business License:				
*Solicitor	50/solicitor	50/solicitor	50/solicitor	-

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

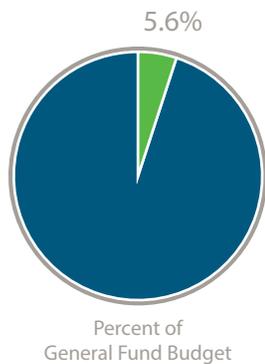
RISK MANAGEMENT**PERFORMANCE MEASURES**

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Days missed due to accident or injury.	✘	0	0	2	7	2
Days reassigned to light duty work due to accident or injury.	✘	3	0	2	15	2
Number of risk management trainings conducted.	✔	27	25	20	25	20

See page 191 for detailed budget information regarding the Risk Management Fund.

COMMUNITY DEVELOPMENT



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.



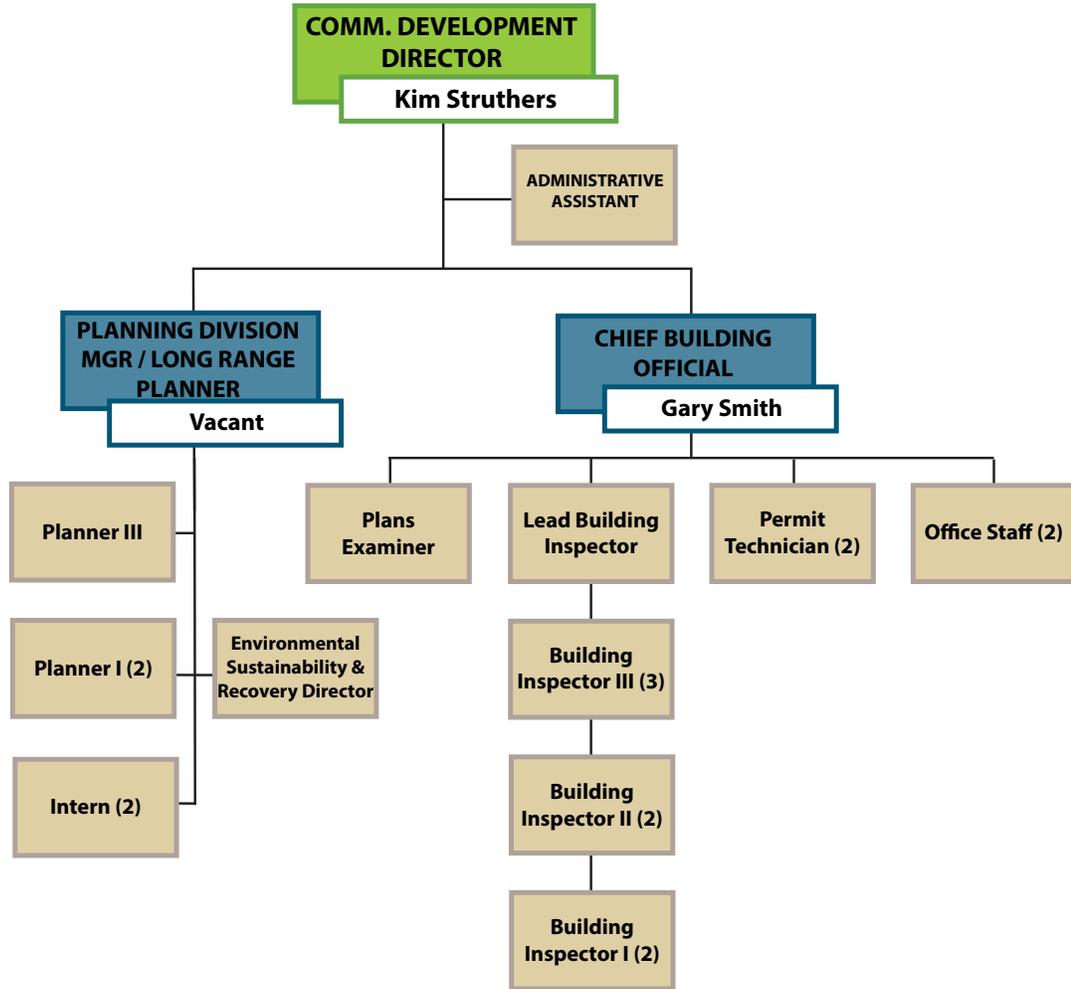
DEPARTMENT DESCRIPTION

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 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-Time:					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Long Range Planner / Planning Division Manager	-	-	-	-	1.00
Planner III	1.00	1.00	1.00	1.00	1.00
Planner II	2.00	1.00	1.00	-	-
Planner I	1.00	1.00	1.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Planning Intern (2)	-	-	-	1.00	0.50
Environmental Sustainability & Recovery Director	-	-	-	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector I	-	-	-	1.00	2.00
Building Inspector II	3.00	3.00	3.00	1.00	2.00
Building Inspector III	-	-	-	3.00	3.00
Office Staff	-	-	-	-	1.00
Permit Technician	2.00	2.00	2.00	2.00	2.00
TOTAL FTE	14.00	13.00	13.00	17.00	20.50

PLANNING

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Planning Commission & City Council reports prepared per FTE.	✓	47.2	73.4	70	76	76
Total single-family lots recorded per FTE.	✓	95.8	107	100	225	N/A
Total multi-family residential units recorded per FTE.	✓	47.2	31.4	50	179	N/A

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
General Plan Implemented	✗	30%	35%	45%	40%	15%*

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	TARGET FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Training Hours per FTE	✓	13	20	20	23.6	20

*A new general plan is being implemented



Photo Credit: Victor Billings

BUDGET INFORMATION

DEPARTMENT 56	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 366,758	\$ 377,412	\$ 424,194	\$ 531,339
13 Employee Benefits	172,180	176,041	188,624	241,807
21 Books, Subscriptions, & Memberships	1,673	2,598	3,000	3,000
22 Public Notices	4,748	4,125	9,000	9,000
23 Travel & Training	5,572	14,559	12,000	12,000
24 Office Supplies	6,241	4,862	15,250	15,600
25 Fleet Fund Charges	4,000	4,000	4,000	4,000
26 Buildings & Grounds O & M	500	500	-	-
27 Utilities	15,859	8,405	3,000	3,000
28 Equipment Maintenance	3,060	627	4,295	4,295
31 Professional & Technical	34,568	28,858	112,320	32,320
32 IT Fund Charges	14,550	14,000	14,000	14,000
33 Risk Management Fund Charges	4,000	4,000	4,000	4,000
34 Recording Fees	3,052	4,239	3,500	3,500
35 Standards Update	-	-	1,000	1,000
46 Miscellaneous	2,426	2,854	2,500	2,500
54-000 Capital Outlay	-	65,932	10,105	-
TOTAL EXPENDITURES	\$ 639,187	\$ 713,011	\$ 810,788	\$ 881,362

FEES				
DEPARTMENT 56	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Annexation base	\$ 200	\$ 200	\$ 200	\$ 200
+ / Acre <50 acres	20	20	20	20
+ / Acre >50 acres	5	5	5	5
Area plan base	3,000	3,000	3,000	3,000
+ / Acre	10	10	10	10
Area plan amendment				
Minor (affecting 3 pages or less)	400	400	400	400
Intermediate (affecting 4 pages or more)	1,000	1,000	1,000	1,000
Major (addition of new property) base	1,500	1,500	1,500	1,500
+ / Acre	10	10	10	10
Amendments to:				
General plan	400	400	400	400
Zone district maps	400	400	400	400
Development code	400	400	400	400
Concept PC base	500	500	500	500
+ / Acre	2	2	2	2
Concept (Charge applies as a credit to preliminary subdivision or site plan):				
Residential / lot or unit	20	20	-	-
Non-residential base	100	100	-	-
+ / Acre	10	10	-	-
Concept (Charge applies as a credit to preliminary subdivision or site plan):				
Single family residential / lot	20	20	20	20
Multi-family residential base	100	100	100	100
+ / Unit	5	5	5	5
Non-residential base	100	100	100	100
+ / Acre	10	10	10	10
Preliminary subdivision plat				
Res. single family detached lots base	250	250	250	250
+ / lot	60	60	60	60
Res. multi-family attached units base	250	250	250	250
+ / unit	50	50	50	50
Non-residential base	250	250	250	250
+ / lot or unit	75	75	75	75
Final subdivision plat				
Res. single family detached lots base	350	350	350	350
+ / lot	75	75	75	75
Res. multi-family attached units base	350	350	350	350
+ / unit	65	65	65	65

FEES (CONT.)

DEPARTMENT 56	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Non-residential base	350	350	350	350
+ / lot or unit	100	100	100	100
Site plan				
Single family residential base	350	350	-	-
+ / lot or unit	75	75	-	-
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
Two-lot subdivision with an existing home	350	350	350	350
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	40	40	50	50
Zoning Verification Letters	50	50	50	50
Home occupation	25	25	25	25
Major	-	-	-	-
Minor	-	-	-	-
Sign permits:				
Temporary special event	25	25	25	25
On premise project sign	100	100	100	100
Directional sign for project	100	100	100	100
Temporary weekend directional sign	10	10	10	10
Hearing Examiner	200	200	200	200
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
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	0.42	0.45	0.45	0.45
+ / linear ft. T.V. fee for storm drain lines	0.42	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

FEES (CONT.)

DEPARTMENT 56	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
17" X 24" color	5	5	5	5
11" x 17" color	3	3	3	3
>24" x 36" / linear foot	2	2	2	2
Copies:				
11" x 17" color	0.25	0.25	0.25	0.25
11" x 17" black & white	0.10	0.10	0.10	0.10
8.5" x 11" color	0.25	0.25	0.25	0.25
8.5" x 11" black & white	0.10	0.10	0.10	0.10
Flash Drive (For pre-construction plans copies only)	-	-	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)				
Impact Fees (1st year Sept 12, 2018 - Sept 11, 2019)	-	-	-	1,500
Impact Fees (effective Septmber 12, 2019)	-	-	-	4,253
*Business License				
* Home-Occupied Business (no impact)	-	-	-	-
*Home-Occupied Business (impact)	-	-	40	-
*Home-occupied business	40	40	-	-
*Base fee	80	80	80	-
*Fireworks	40	40	40	-
*Seasonal (Christmas tree lot, snow cone shack, etc.)	40	40	40	-
* Beer license	150	150	150	-
*Single event alcohol	50	50	50	-
*Alcohol license	300	300	300	-
* Late fee	25% of the renewal if not paid by Feb. 15th	25% of the renewal if not paid by Feb. 15th	25% of the renewal fee if not paid by February 15th	-

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

BUILDING & PERMITTING

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Total Building Permits Issued per FTE	✓	136	181	150	168	150
Total Building Inspections per FTE	✓	2,673	3,064	2,700	2,599	2,400
Inspections Completed within 24 Hours of Request (%)	✓	90%	90%	90%	90%	95%
Final & Four-way Inspections Completed within 24 hours (%)	✓	90%	90%	90%	85%	90%

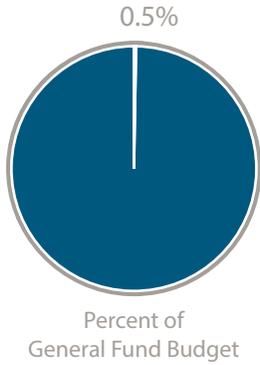
BUDGET INFORMATION

DEPARTMENT 58	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 439,506	\$ 517,152	\$ 652,060	\$ 825,576
11 Overtime	4,379	4,724	3,000	10,000
13 Employee Benefits	234,245	272,659	335,704	428,634
14 Uniforms	554	1,955	2,400	2,400
21 Books, Subscriptions, & Memberships	9,738	4,201	6,500	9,000
23 Travel & Training	5,896	12,062	17,000	17,000
24 Office Supplies	7,907	10,019	26,750	17,100
25 Fleet Fund Charges	18,000	18,000	18,000	24,601
26 Buildings & Grounds O & M	1,269	1,113	-	-
27 Utilities	3,190	4,178	2,500	2,500
28 Equipment Maintenance	1,698	1,626	2,200	2,200
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
31 Professional & Technical	498	115	-	-
34 IT Fund Charges	18,000	18,000	18,000	18,000
46 Miscellaneous	1,201	31,783	4,210	4,210
54-000 Capital Outlay	9,453	26,046	31,517	-
TOTAL EXPENDITURES	\$ 760,534	\$ 928,633	\$ 1,124,841	\$ 1,366,221

FEES

DEPARTMENT 58	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
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	101.39	101.39	104.54	108.68
Second floor	101.39	101.39	104.54	108.68
Unfinished basement	25.35	25.35	26.14	27.17
Semi-finished basement	25.35	25.35	26.14	27.17
Finished basement	50.70	50.70	52.27	54.34
Garage - masonry	45.47	45.47	-	-
Garage - Wood Frame	-	-	41.33	43.02
Open carports	33.82	33.82	34.80	36.57
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.



Attract and retain quality businesses by promoting Lehi as a family-friendly community.

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.

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Training hours	✓	32	40	40	40	40

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Schedule and attend at least one business visit per month	✓	-	12	12	12	12

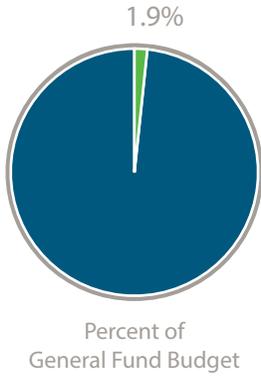
DEPARTMENT/DIVISION OBJECTIVE: Complete an update of the economic development strategic plan.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Economic Development Strategic Plan Completed (%)	✗	70%	70%	100%	95%	100%

BUDGET INFORMATION

DEPARTMENT 59	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 116,402	\$ 100,072	\$ 104,832	\$ 108,815
13 Employee Benefits	41,834	47,620	49,343	51,234
21 Books, Subscriptions, & Memberships	760	791	1,200	1,200
22 Public Notices	-	729.17	1,200	1,200
23 Travel & Training	5,706	7,574	7,875	7,875
24 Office Supplies	724	833	1,500	1,500
26 IT Fund Charges	2,000	2,000	2,000	2,000
28 Permits & Licenses	-	1,000	1,000	1,000
29 Risk Management Fund Charges	1,000	-	1,500	1,500
31 Professional & Technical	8,948	19,446	10,500	10,500
45 Miscellaneous	717	(110)	10,000	10,000
TOTAL EXPENDITURES	\$ 178,091	\$ 179,955	\$ 190,950	\$ 196,823

ENGINEERING



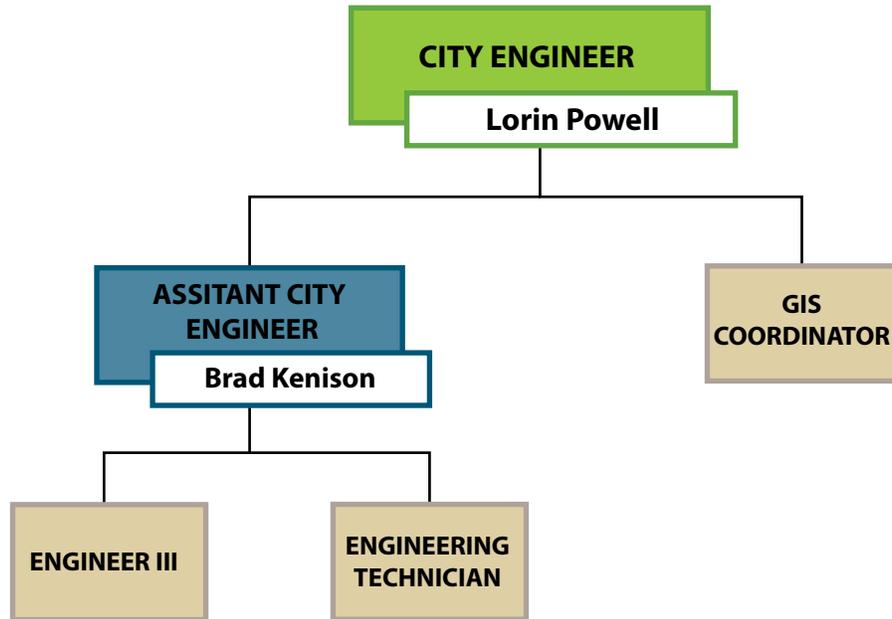
THE ENGINEERING DEPARTMENT WILL PROVIDE ENGINEERING AND GIS SUPPORT FOR CITY ADMINISTRATION, OPERATING DEPARTMENTS, AND CITIZENS IN ACCORDANCE WITH APPLICABLE REQUIREMENTS AND REGULATIONS.



Construct the Dry Creek PI Lake with amenities for water and recreation resources.

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 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
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
TOTAL FTE	4.00	5.00	5.00	5.00	5.00

PERFORMANCE MEASURES

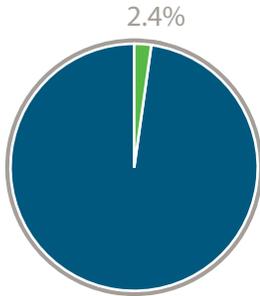
DEPARTMENT/DIVISION OBJECTIVE: Participate in the design, development, and construction of infrastructure throughout the City.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Percent Completed of Major Projects						
Jordan River Reservoir (PI)		95%	100%	-	-	
Make the reservoir accessible.	✗	20%	60%	100%	70%	100%
Work with Fish and Game to make the reservoir a fishery.	✗	20%	25%	100%	30%	100%
Traverse Blvd TRAX Xing & Road	✗	-	15%	75%	80%	100%
Main Street 2300 W to Crossroads	✗	-	2%	35%	10%	75%
1200 West, I-15 to SR92	✗	-	15%	100%	70%	100%
West Side Tank	✗	-	95%	100%	97%	100%
Traverse Booster with Piping	✗	-	16%	100%	50%	100%
West Side Sedimentation Basin	✗	-	13%	100%	65%	100%
Dry Creek Reservoir & Piping	✗	-	10%	25%	15%	65%
Ashton Blvd Widening		-	-	-	20%	100%
600 East and Sandpit Culinary Tanks		-	-	-	2%	100%
Jordan Willows Sewer Pump Station Additions		-	-	-	20%	100%
Jordan River Reservoir Pump Station		-	-	-	70%	100%
CDBG 300 West 300 North Street and Infrastructure		-	-	-	0%	60%
2019/2020 Safe Route to School (SRTS)		-	-	-	0%	100%

BUDGET INFORMATION

DEPARTMENT 63	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 434,959	\$ 442,616	\$ 457,592	\$ 468,336
13 Employee Benefits	195,271	204,008	217,555	224,119
14 Uniforms	499	-	300	600
21 Books, Subscriptions, Memberships	396	451	1,500	1,000
23 Travel & Training	5,662	7,615	9,000	9,500
24 Office Supplies	4,361	5,009	4,500	6,000
25 Fleet Fund Charges	4,150	4,000	4,000	4,000
26 IT Fund Charges	6,000	6,000	6,000	6,000
27 Utilities	1,023	1,081	-	-
28 Equipment Maintenance	19,844	21,415	21,000	24,000
29 Risk Management Fund Charges	2,000	2,932	2,000	2,000
31 Professional & Technical	21,239	17,195	18,000	23,000
45 Miscellaneous	418	580	500	500
54 Capital Outlay	-	-	5,600	-
TOTAL EXPENDITURES	\$ 695,822	\$ 712,903	\$ 747,547	\$ 769,055

FINANCE



Percent of
General Fund Budget

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).

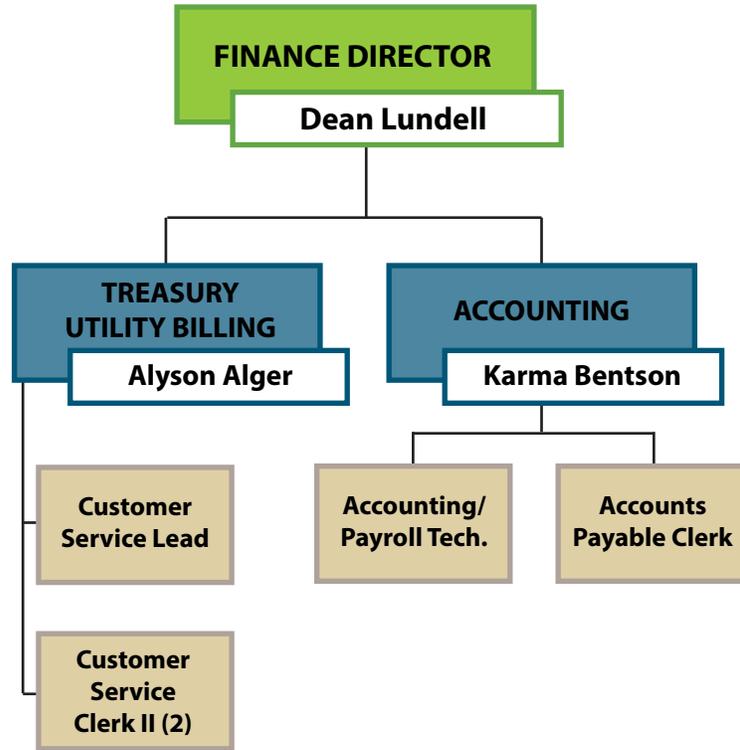


Review and improve financial policies.

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 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
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
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	2.00	2.00	1.00	2.00
**Customer Service Representative I	2.00	2.00	2.00	3.00	-
*IT Manager	1.00	1.00	1.00	-	-
Senior IT Technician	1.00	1.00	-	-	-
IT Technician II	1.00	1.00	-	-	-
IT Technician I	-	-	3.00	-	-
Part-time Non-benefited:					
Customer Service Technician I	0.50	-	-	0.50	-
TOTAL FTE	12.50	13.00	14.00	10.50	8.00

*Beginning in FY2019, IT will be under the Office of the City Administrator and not Finance.

**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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Accounts Payable Checks Count	✓	8,409	8,624	-	7,297	9,000
% of Monthly Financial Reports Completed by 20th Business Day After End of Month	✓	100%	100%	100%	100%	100%
General Fund Revenues	✓	\$35,264,506	\$35,041,148	-	\$41,150,535	\$45,101,415
General Fund Revenues per Capita	✓	\$599.14	\$646.00	-	\$656.18	\$684.25

BUDGET INFORMATION

DEPARTMENT 46	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 290,594	\$ 368,418	\$ 318,682	\$ 323,972
13 Employee Benefits	141,423	211,692	164,848	169,293
21 Books, Subscriptions, & Memberships	355	1,225	2,246	2,246
23 Travel & Training	5,547	3,830	6,500	6,500
24 Office Supplies	4,872	5,200	10,000	10,000
26 IT Fund Charges	10,000	10,410	10,000	10,000
27 Utilities	440	280	500	500
28 Equipment Maintenance	-	342	1,500	1,500
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	9,702	6,814	5,000	5,000
34 Auditor Expense	48,000	48,300	46,000	46,000
35 Budget Expense	580	-	550	550
45 Miscellaneous	673	300	3,500	3,500
TOTAL EXPENDITURES	\$ 513,186	\$ 657,811	\$ 570,326	\$ 580,061

TREASURY & UTILITY BILLING

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Number of Active Utility Accounts	N/A	19,236	20,287	21,395	22,193	N/A
Utility Billing Accounts over 60 Days (%)	N/A	6%	6.5%	6.1%	7.0%	N/A

BUDGET INFORMATION

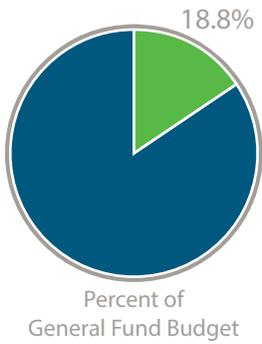
DEPARTMENT 45	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 222,836	\$ 224,794	\$ 306,710	\$ 225,624
13 Employee Benefits	137,734	138,014	179,531	137,108
21 Books, Subscriptions, & Memberships	100	75	1,000	1,000
23 Travel & Training	3,876	2,179	4,000	4,000
24 Office Supplies	3,101	4,770	3,200	3,200
26 IT Fund Charges	16,000	16,000	16,000	16,000
27 Utilities	-	83	1,000	1,000
28 Equipment Maintenance	-	895	500	500
29 Risk Management Fund Charges	10,000	10,000	10,000	10,000
31 Professional & Technical	11,320	15,259	1,000	1,000
45 Miscellaneous	206	-	1,000	1,000
TOTAL EXPENDITURES	\$ 405,173	\$ 412,068	\$ 523,941	\$ 400,432

FEES

DEPARTMENT 45	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Utility sign-up processing	\$ 30	\$ 30	\$ 30	\$ 30
Disconnect/connect fee (Water & Power)	50	50	50	50
Utility verification	50	50	50	50
*Dumpster rental/dumpster	150	150	150	-
*+1 additional trip to dump	100	100	100	-
*Landfill transfer station punch card:				
* First card within the year	Free	Free	Free	-
* Second card within the year	10	10	10	-
*Third card within the year	30	30	30	-
*Fourth card within the year	50	50	50	-
Overdue charge/month (if past 30 days)	1.5%	1.5%	1.5%	1.5%
Returned check	20	20	20	20
Bankruptcy deposit	500	500	500	500
Temporary power meter deposit	200	200	200	200

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

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.

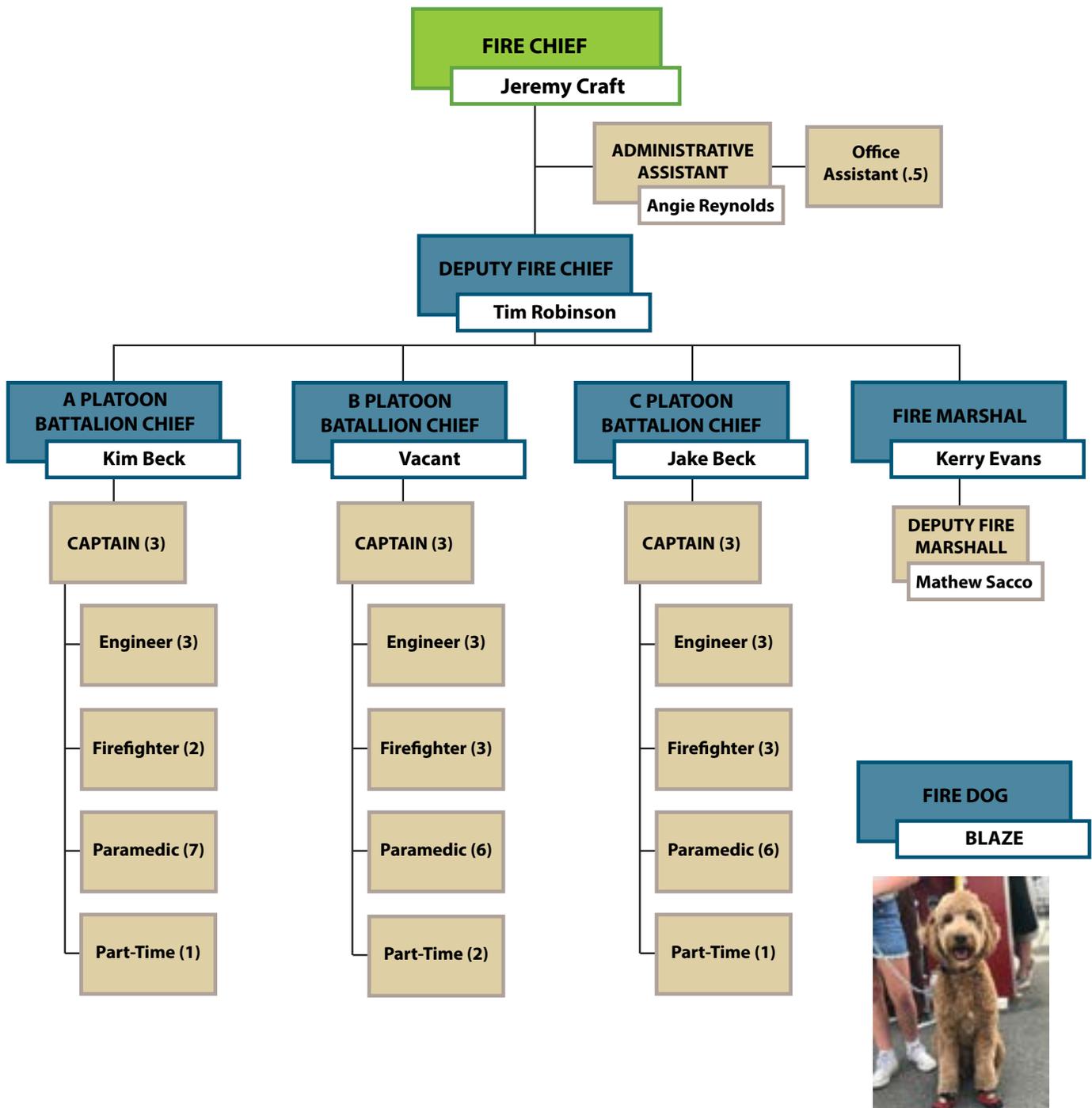


Deliver a high level of professional service to the community while enhancing public education and community relations.

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). The department employs an additional 20 part-time staff, which equal 10 full-time equivalents, that cover available shifts as needed.

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-time:					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	-	-	-	-	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
Fire Captain	6.00	6.00	9.00	9.00	9.00
Fire Engineer	6.00	6.00	9.00	9.00	9.00
Firefighter/Paramedic	6.00	13.00	19.00	19.00	22.00
Firefighter/EMT-I	12.00	5.00	8.00	8.00	11.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Part-timer Non-benefited:					
Firefighter/Paramedic	9.90	9.90	9.90	9.90	4.71
Firefighter/EMT-I	2.45	2.45	2.45	2.45	1.71
Office Assistant	-	-	-	0.50	0.50
TOTAL FTE	48.35	49.35	64.35	64.85	65.93

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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Total Calls	✗	2,794	3,198	3,518	3,438	4,000
Average EMS Response Time (minutes)	✓	7:04	5:43	4-6 Min	5:43	4-6 Min
*Average Fire Response Time (minutes)	✓	6:24	4:23	4-6 Min	5:58	4-6 Min
Average "Out of Chute" Time (minutes)	✓	1:32	2:58	1-3 Min	2:32	1-3 Min
Total Fire Inspections	✓	698	800	800	983	1,000
ISO Rating (updated every 5 years)	✓	3	3	3	3	3
Total Public Education Class Hours	✓	522	589	600	804	850
**Resident Satisfaction with Fire Services	✓	84.5	85.7	80.0	85.2	80.0

*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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Total Firefighter Training Hours	✓	4,300	12,451	13,000	12,130	*11,000

*The decrease is reflective of the decrease in part-time staff.

BUDGET INFORMATION

DEPARTMENT 55	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 2,616,658	\$ 2,986,224	\$ 4,123,347	\$ 4,116,138
11 Overtime	163,737	141,115	177,729	177,729
13 Employee Benefits	1,242,911	1,465,674	1,932,947	1,964,988
14 Uniforms	30,055	125,858	87,907	95,107
21 Books, Subscriptions, Memberships	5,718	17,685	8,000	20,150
23 Travel & Training	29,154	22,886	44,462	44,462
24 Office Supplies	6,560	12,397	24,900	24,900
25 Fleet Fund Charges	100,000	100,000	125,000	583,164
26 Buildings & Grounds O&M	13,337	12,832	12,675	12,675
27 Utilities	23,187	22,469	32,000	32,000
29 Equipment Maintenance	54,172	40,436	74,500	74,500
30 Electricity - Lehi City Power	25,609	40,742	19,000	19,000
31 Professional & Technical	85,437	97,585	70,200	70,200
32 IT Fund Charges	20,000	20,000	20,000	20,000
33 Risk Management Fund Charges	10,000	10,000	10,000	10,000
36 Education	3,148	2,678	26,650	26,650
37 Dispatch Fee - County Comm	7,938	-	-	-
41 First Aid Supplies	68,351	87,171	82,950	102,950
46 Miscellaneous	129,686	122,901	155,110	187,330
54 Capital Outlay	318,852	-	10,600	-
TOTAL EXPENDITURES	\$ 4,954,510	\$ 5,328,652	\$ 7,037,977	\$ 7,581,943

BUDGET INFORMATION - EMERGENCY MANAGEMENT FUND

DEPARTMENT 49	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 1,716	\$ 7,648	\$ 18,500	\$ 18,500
13 Employee Benefits	873	611	\$1,500	1,500
23 Travel & Training	-	-	-	-
21 Books, Subscriptions, Memberships	317	985	3,500	3,500
24 Office Supplies	16	-	500	500
31 Professional & Technical	-	49	10,000	10,000
33 Miscellaneous	13,173	12,824	32,250	21,700
34 Cert Program	-	5,770	12,500	12,500
35 Rehab Program	-	-	6,500	6,500
54 Capital Outlay	12,036	-	-	-
TOTAL EXPENDITURES	\$ 38,131	\$ 27,887	\$ 85,250	\$ 74,700

FEES				
DEPARTMENT 55	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Ambulance: (Established by UT Bureau of Emergency Medical Services)				
Basic Ground Ambulance / transport	\$ 655	\$ 746	\$ 746	\$ 746
Intermediate Ground Ambulance / trans.	865	984	984	984
Paramedic Ground Ambulance / transport	1,265	1,440	1,440	1,440
Standard Mileage Rate / mile	31.65	31.65	31.65	31.65
+ Off-Road / mile (if >10 mi. traveled)	1.50	1.50	1.50	1.50
Fuel Fluctuation / mile (if > \$4.25 / gal.)	0.25	0.25	0.25	0.25
AOS Assessment / treatment w/out trans.	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:				
Residential / unit	198	198	198	198
Non-Residential / building sq. ft.	-	-	-	-
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 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
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

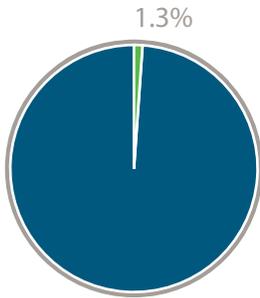
FEES (CONT.)

DEPARTMENT 55	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
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 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
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				
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

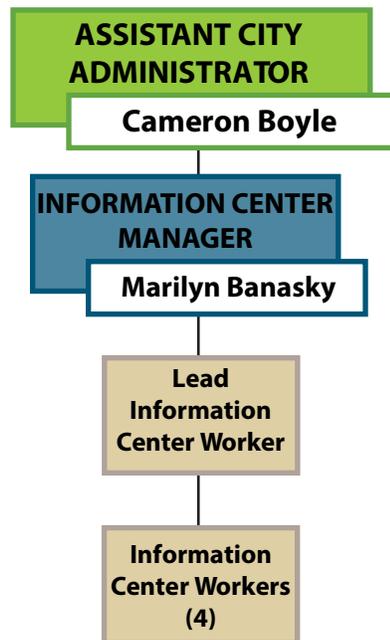
THE INFORMATION CENTER'S MISSION IS TO OFFER A ONE-STOP SERVICE FOR THE COMMUNITY THAT IS PROFESSIONAL, POLITE, AND PROGRESSIVE.



Implement evidence-based sentencing practices and utilize effective community resources for convicted defendants in an effort to reduce recidivism in the criminal justice system and effect positive change and reparation.

DEPARTMENT DESCRIPTION

The Information Center is the hub of information for Lehi City residents. Many services will be offered over time including passports, business licensing, utility applications, utility payments, registration for the Legacy Center, 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 four Information Center Workers.



POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-Time:					
Information Center Manager	-	-	-	1.00	1.00
Lead Information Center Worker	-	-	-	1.00	1.00
Information Center Workers	-	-	-		4.00
TOTAL FTE	-	-	-	2.00	6.00

PERFORMANCE MEASURES

The Information Center does not have performance measures for FY 2020. Since it is a brand new department, we will create benchmarks over FY 2020 to create performance measures going forward.

BUDGET INFORMATION

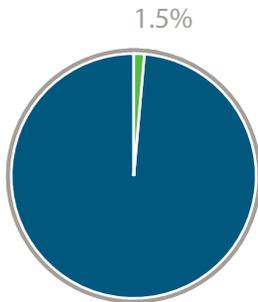
DEPARTMENT 50	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	-	-	83,000	\$ 346,819
11 Overtime	-	-	-	-
13 Employee Benefits	-	-	169,387	169,387
Uniforms	-	-	1,000	1,000
23 Travel & Training	-	-	3,000	3,000
24 Office Supplies	-	-	5,600	5,600
26 IT Fund Charges	-	-	3,000	3,000
33 Miscellaneous	-	-	-	4,000
54 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	\$ 599,859

FEES				
DEPARTMENT 50	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Dumpster Rental / dumpster	\$ 150	\$ 150	\$ 150	\$ 150
+ 1 additional trip to dump	100	100	100	100
Landfill Transfer Station Punch Card:				
First Card within the year	Free	Free	Free	Free
Second Card within the year	10	10	10	10
Third Card within the year	30	30	30	30
Fourth Card within the year	50	50	50	50
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)	40	40	-	-
Home-Occupied Business (impact)	40	40	40	40
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 February 15	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
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)	20	20	25	25
Dog License - 3 year (if spayed or neutered)	30	30	35	35
Dog License - 1 year (if not spayed or neutered)	30	35	35	35
Dog License - 2 year (if not spayed or neutered)	60	65	65	65
Dog License - 3 year (if not spayed or neutered)	90	95	95	95
Passport				
Passport Application Fees	-	25	35	35
(In addition to State Department Charges*)				
Execution and Application Fee **	-	25	25	25
Photo Fee	-	10	10	10
Overnight Fee (Fee set by USPS)	-	25.50	25.50	25.50

*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



Percent of
General Fund Budget

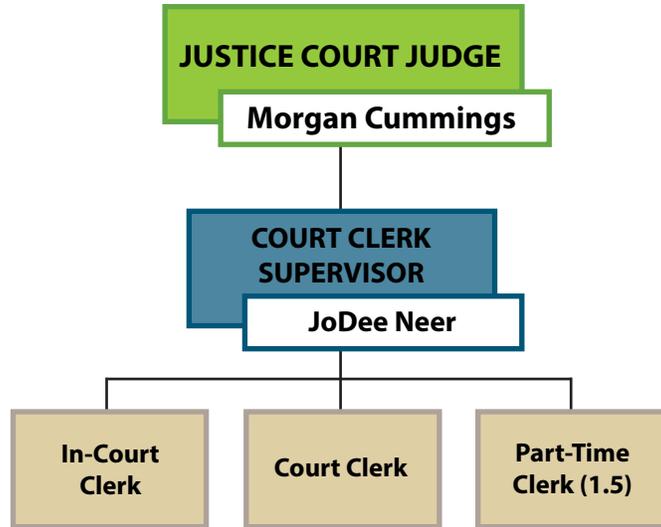
THE JUSTICE COURT WILL SIT IN JUDGMENT OF CRIMINAL AND COMMON LAW PROCEEDINGS, RESOLVE LEGAL ISSUES, AND ENSURE JUSTICE; THEREBY IMPROVING THE EQUALITY OF LIFE IN THE COMMUNITY BY PROVIDING AN OPEN, FAIR, EFFICIENT, AND INDEPENDENT SYSTEM FOR THE ADVANCEMENT OF JUSTICE UNDER THE LAW.



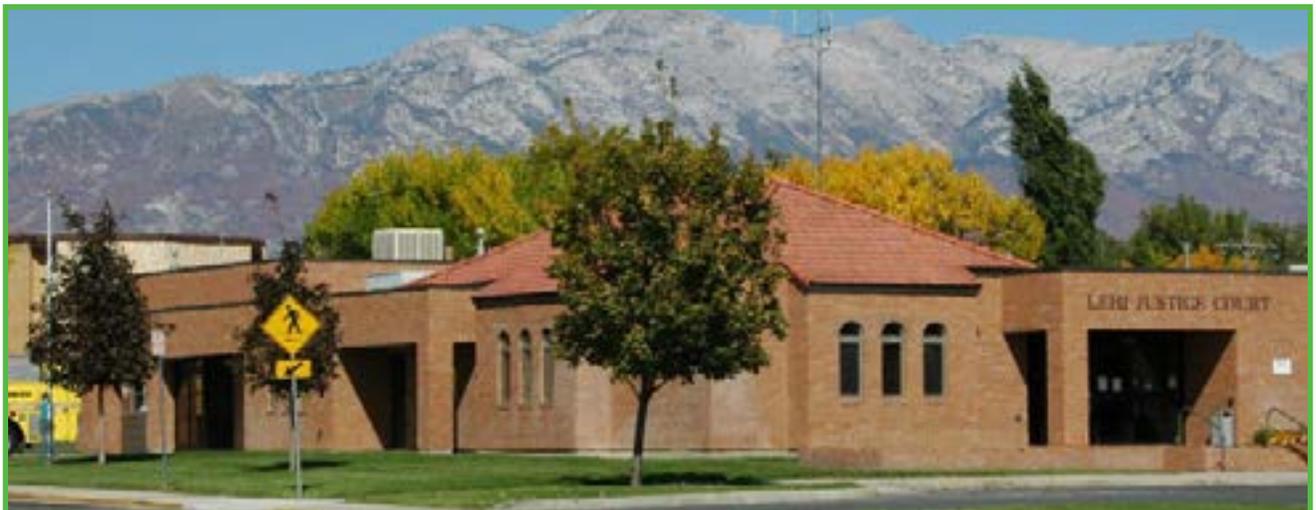
Implement evidence-based sentencing practices and utilize effective community resources for convicted defendants in an effort to reduce recidivism in the criminal justice system and effect positive change and reparation.

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 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
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	1.00
Court Clerk	2.00	2.00	1.00	1.00	1.00
Part-Time Non-benefited:					
Clerk	1.30	1.30	1.30	1.50	1.50
TOTAL FTE	6.30	6.30	5.30	5.50	5.50



PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Training Hours for Clerks	✓	15	25.5	15	24	12
Training Hours for Judge	✓	64	49	30	63	30

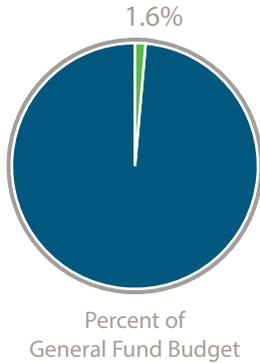
DEPARTMENT/DIVISION OBJECTIVE: Dispose of cases effectively & efficiently.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Total cases per FTE	✓	1,128	1,533	N/A	1883	N/A
Percent of Misdemeanor Cases Disposed of within 6 Months	✓	87%	94%	90%	92%	90%
Percent of Traffic Cases Disposed of within 90 Days	✓	95%	97%	95%	98%	95%

BUDGET INFORMATION

DEPARTMENT 42	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 304,474	\$ 260,373	\$ 289,633	\$ 300,209
11 Overtime	324	-	750	750
13 Employee Benefits	137,843	135,398	146,659	152,240
21 Books, Subscriptions, & Memberships	873	571	1,000	1,000
23 Travel & Training	5,860	5,312	9,100	13,100
24 Office Supplies	8,576	10,059	11,000	11,000
26 IT Fund Charges	20,000	20,000	20,000	20,000
27 Utilities	12,896	17,622	6,000	6,000
28 Equipment Maintenance	87	1,043	1,800	1,800
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
30 Electricity - Lehi City Power	5,751	6,220	5,000	5,000
31 Professional & Technical	199,300	57,586	79,760	79,760
32 Witness & Jury Fees	237	380	4,000	4,000
33 Miscellaneous	2,607	1,505	4,000	4,000
54 Capital Outlay	-	17,908	-	-
TOTAL EXPENDITURES	\$ 669,828	\$ 534,976	\$ 626,551	\$ 599,859

LEGAL SERVICES



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.



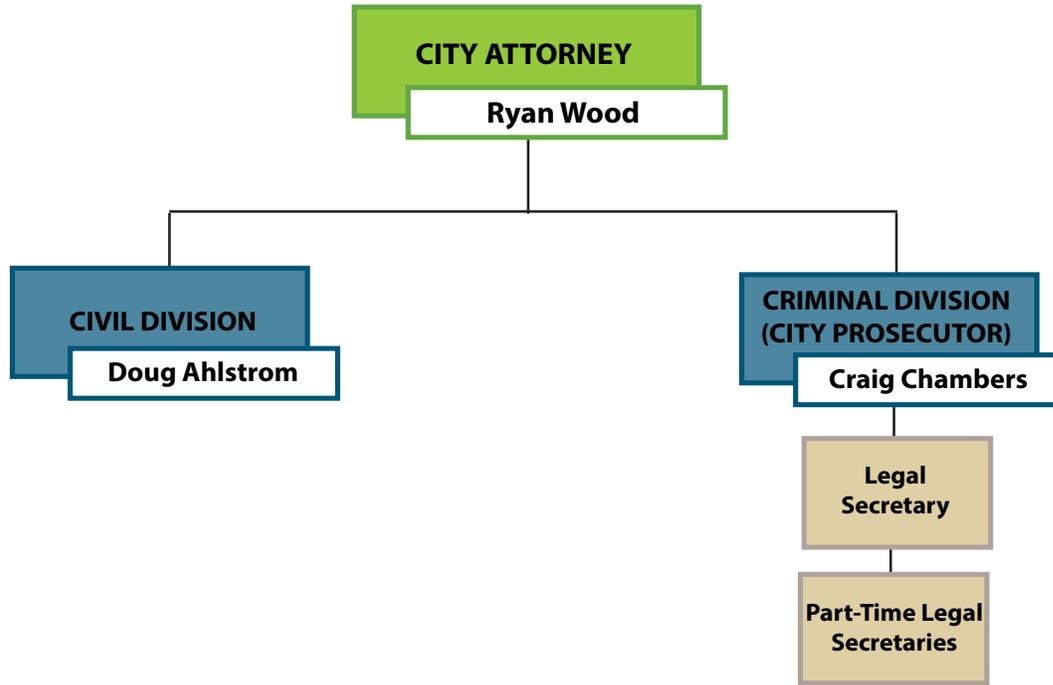
Safeguard the rights and interests of Lehi families by (1) vigorously prosecuting crime, (2) managing claims and litigation to protect tax dollars, and (3) defending public policies advanced by Lehi's elected representatives.

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 three divisions: Civil Division, Criminal Division, and Records and Elections.

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 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Appointed:					
Recorder	1.00	1.00	1.00	1.00	*
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
Secretary - Legal	1.00	1.00	1.00	1.00	1.00
Part-Time Non-benefited:					
Assistant City Prosecutor	0.50	0.50	0.50	0.50	0.50
Secretary - Legal	1.80	1.80	1.25	1.25	1.75
TOTAL FTE	6.30	6.30	5.75	5.75	5.25

*Recorder has been moved to the Office of the City Administrator as of FY 2020.

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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Total Liability Claims Filed	N/A	11	13	5	21	N/A
Total Lawsuits Filed	N/A	1	1	1	3	N/A

CRIMINAL DIVISION

PERFORMANCE MEASURES

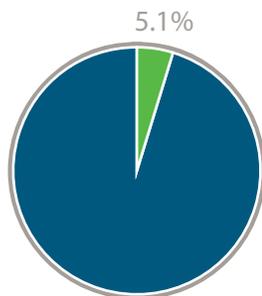
DEPARTMENT/DIVISION OBJECTIVE: Effectively and efficiently prosecute those charged with crimes in Lehi City.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Criminal Informations filed by Prosecution	N/A	1,777	1,898	1,977	2,024	N/A
Criminal Informations closed	N/A	1,441	1,637	1,641	1,847	N/A

BUDGET INFORMATION

DEPARTMENT 48	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 301,703	\$ 323,635	\$ 364,692	\$ 397,250
13 Employee Benefits	115,458	125,154	137,558	144,801
21 Books, Subscriptions, & Memberships	5,671	7,397	6,500	6,500
23 Travel & Training	2,479	3,721	5,500	5,500
24 Office Supplies	1,678	4,665	5,000	10,000
26 IT Fund Charges	8,000	8,000	8,000	8,000
27 Utilities	783	641	500	500
29 Risk Management Fund Charges	2,000	2,000	2,000	2,000
31 Professional & Technical	28,162	16,240	40,000	40,000
32 Prosecutor Outside Counsel	24,704	28,630	30,000	30,000
33 Miscellaneous	1,887	955	2,500	2,500
TOTAL EXPENDITURES	\$ 492,525	\$ 521,038	\$ 602,250	\$ 647,051

LEISURE SERVICES



Percent of
General Fund Budget

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.

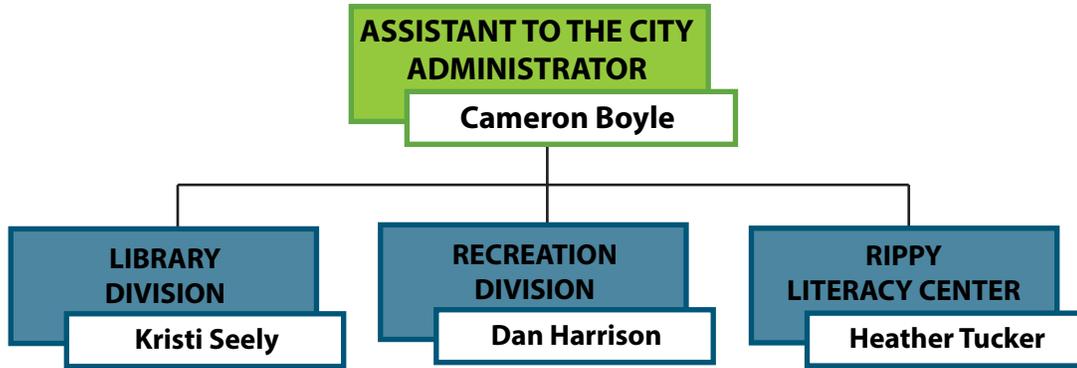
DEPARTMENT DESCRIPTION

The Leisure Services Department, managed directly by the assistant city administrator, 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 150-162 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.



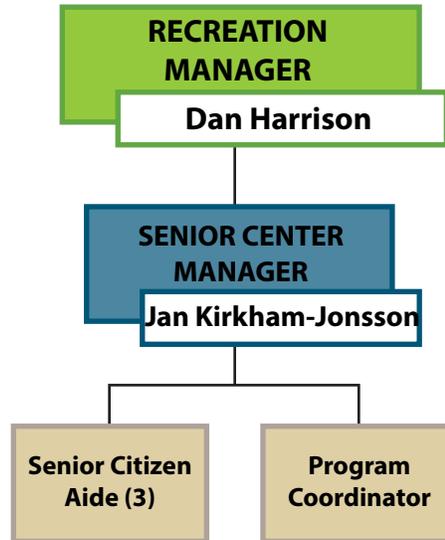
POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Recreation Division (21, 22, 68)	83.61	87.04	94.68	98.97	99.58
Library Division (74)	21.43	21.00	21.00	21.00	21.00
Literacy Center Division (75)	6.25	9.00	8.00	8.00	9.13
TOTAL FTE	111.29	117.04	123.68	127.97	129.71

Detailed staffing information is found under each division description.

RECREATION

Information about the Recreation Division Special Revenue Fund can be found on page 150.

SENIOR SERVICES



POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
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
Part-Time Non-benefited:					
Senior Services Program Coordinator	-	0.50	-	-	-
Senior Citizen Aide	1.00	1.00	1.50	1.50	1.50
TOTAL FTE	2.00	2.50	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.

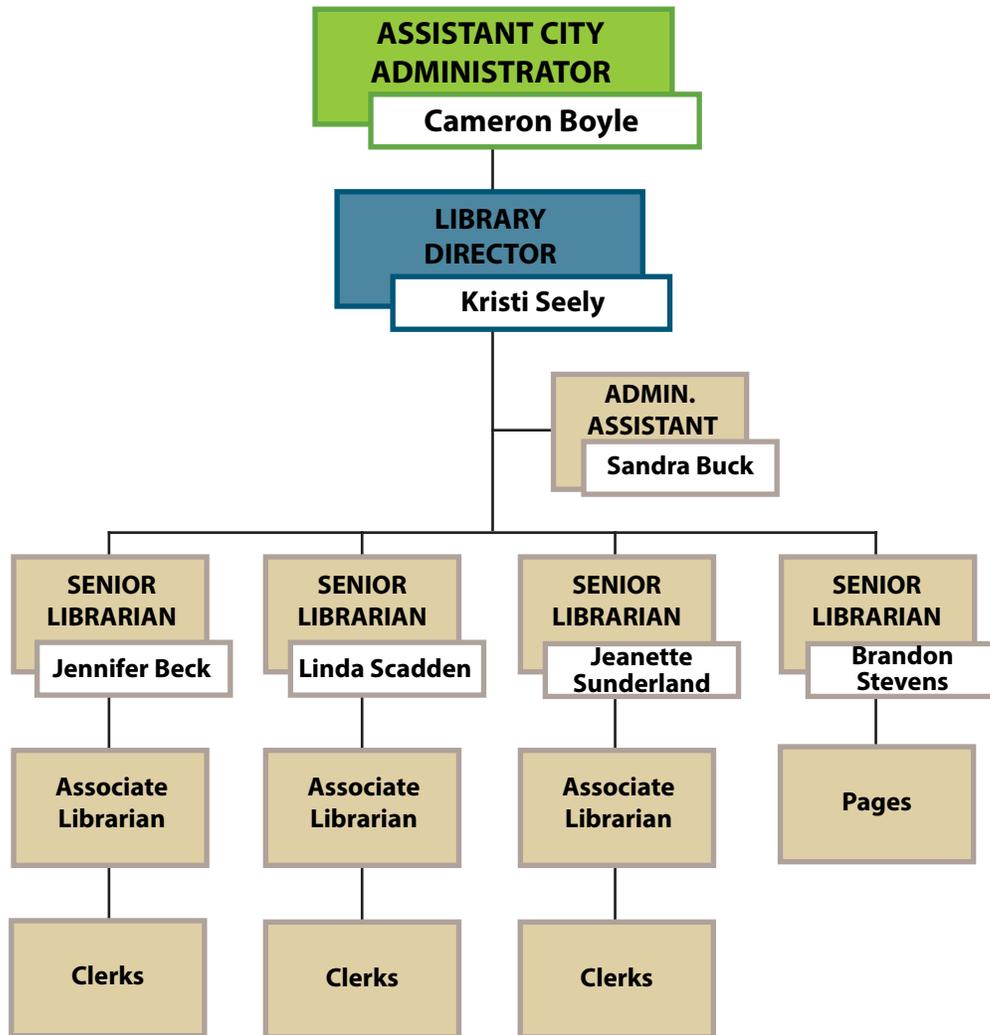
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Average Daily Attendance	✓	28	26	30	34	35
Lunches Served per FTE	✓	3,240	3,232	3,300	4,193	4,000

BUDGET INFORMATION

DEPARTMENT 68	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 103,599	\$ 122,765	\$ 155,870	\$ 164,182
13 Employee Benefits	28,198	40,159	55,252	56,821
23 Travel & Training	4,632	22,745	52,150	65,000
24 Office Supplies	4,478	7,066	4,000	4,000
26 Buildings & Grounds O & M	2,500	2,599	1,500	1,500
27 Utilities	-	-	2,000	2,000
30 Electricity - Lehi City Power	-	-	6,500	6,500
31 Professional & Technical	-	255	1,650	1,650
38 Meal Management	21,960	25,987	23,000	23,000
45 Miscellaneous	969	2,122	9,000	9,000
54 Capital Outlay	9,834	-	-	-
Total Expenditures	\$ 176,170	\$ 223,698	\$ 310,922	\$ 333,653

FEES

DEPARTMENT 68	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Membership - Annual	\$ -	\$ 5	\$ 5	\$ 5
Lunch (Mountainland Association of Govts.):				
Over 60 (suggested donation)	3	3	3	3
+ salad	-	-	-	-
+ case of 24 Ensure	20	20	20	20
Under 60	6	6	6	6
+ salad	-	-	-	-
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	500	500	500



POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
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	4.00	4.00	3.00	3.00
Clerk	-	-	-	1.00	1.00
Part-time Non-benefited:					
Clerk	6.96	8.00	8.00	8.00	8.00
Page	4.47	3.00	3.00	3.00	3.00
TOTAL FTE	21.43	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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Total Holdings Per Capita	✓	1.71	1.96	1.92	1.92	1.92
Number of E-Holdings	✓	6,283	7,076	7,600	8,382	9,000
Number of E-Checkouts	✓	95,048	54,824	55,000	70,812	80,000
Number of Family-Related Activities	✓	4	4	4	4	6
Circulation Rate per Patron	✓	22	20.928	22	30.87	31

BUDGET INFORMATION

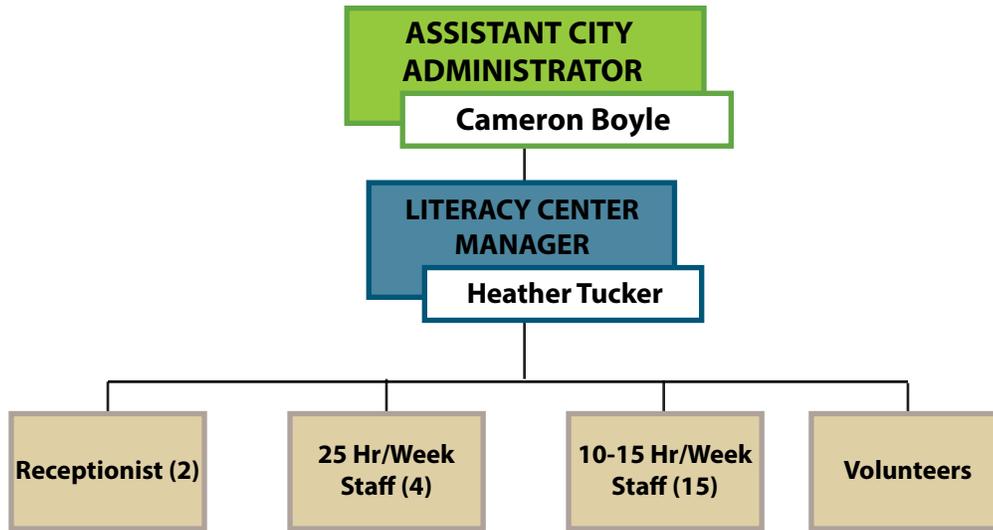
DEPARTMENT 74	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 639,124	\$ 643,990	\$ 664,034	\$ 690,595
13 Employee Benefits	246,146	267,069	287,346	290,873
21 Books	170,312	176,519	185,000	185,000
22 Subscriptions	5,126	6,122	10,000	10,000
23 Travel & Training	1,945	1,912	7,000	7,000
24 Office Supplies	17,349	17,046	22,000	22,000
25 Equipment Maintenance	43,633	46,118	50,317	51,827
26 Buildings & Grounds O & M	1,079	1,008	2,000	2,000
27 Utilities	6,270	5,864	10,000	10,000
28 Story Hour Expense	8,071	8,306	8,250	8,250
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
30 Electricity - Lehi City Power	18,598	19,151	18,000	18,000
31 Professional & Technical	3,082	3,826	5,000	5,000
34 Collections	826	639	2,000	2,000
36 IT Fund Charges	50,000	50,000	50,000	50,000
45 Miscellaneous	11,696	5,100	10,330	10,330
54 Capital Outlay	16,921	13,593	-	-
TOTAL EXPENDITURES	\$ 1,245,178	\$ 1,271,262	\$ 1,336,277	\$ 1,367,876

FEES

DEPARTMENT 74	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Library Card:				
Resident	Free	Free	Free	Free
Non-resident / year	\$ 80	\$ 80	\$ 80	\$ 80
Non-resident / 6 months	40	40	40	40
Internet Only / year	25	25	25	25
Replacement of card	3	3	3	3
Check Out Fees				
DVD / week	1	1	1	1
Video / week	1	1	1	1
Inter-library loan materials	5	5	5	5
Inter-library loan kits	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
Opaque projector use / hour	1	1	1	1
Inter-library loan	5	4.50	5	5
Internet use:				
Resident	Free	Free	Free	Free
Non-resident / hour	1	1	1	1
Fines:				
Overdue book / day / book	0.10	0.10	0.10	Discontinue
Inter-library loan overdue book / day / book	2	2	2	Discontinue
Overdue video / day / video	1	1	1	Discontinue
Minor damage (in some cases / page)	2-14	2-14	2-14	2-14
Major Damage (not repairable)	full cost	full cost	full cost	full cost



LITERACY CENTER



POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
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	1.88	2.50
Staff - 10-15 Hours/Week	-	-	4.13	4.13	4.63
Receptionist	-	-	-	1.00	1.00
Teacher	1.25	2.00	-	-	-
Seasonal/Temporary:					
Staff	3.00	5.00	-	-	-
TOTAL FTEs	6.25	9.00	8.00	8.00	9.13



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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Total Literacy Center Participants	✓	656	946	1040	1,329	1,500
Hours of Literacy Center Service Provided	✗	-	161,620	177,782	40,716	45,000

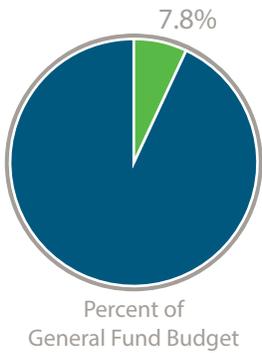
DEPARTMENT/DIVISION OBJECTIVE: Provide quality volunteer opportunities to qualified individuals.

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Literacy Center Volunteer Hours	✗	5,969	6,243	6300	5,831	7,000
Literacy Center Volunteer Tutors	✗	342	717	788	264	290
Presidential Awards for Volunteerism Awarded	✗	98	125	137	108	120

BUDGET INFORMATION

DEPARTMENT 75	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 177,597	\$ 189,429	\$ 242,550	\$ 247,719
13 Employee Benefits	66,566	56,283	68,422	84,717
22 Books, Subscriptions, & Memberships	-	-	500	500
23 Travel & Training	-	360	1,000	1,000
24 Office Supplies	7,303	5,609	5,000	5,000
26 Buildings & Grounds O & M	-	-	1,500	1,500
27 Utilities	5,136	5,453	1,000	1,000
28 Equipment Maintenance	-	-	750	750
29 Risk MGMT Fund Charges	-	-	5,000	5,000
31 Professional & Technical	1,463	522	2,500	2,500
45 Miscellaneous	3,437	4,980	6,000	6,000
46 Literacy Foundation Expenses	6,377	26,705	-	-
TOTAL EXPENDITURES	\$ 256,913	\$ 289,341	\$ 339,222	\$ 360,687

PARKS & FACILITIES



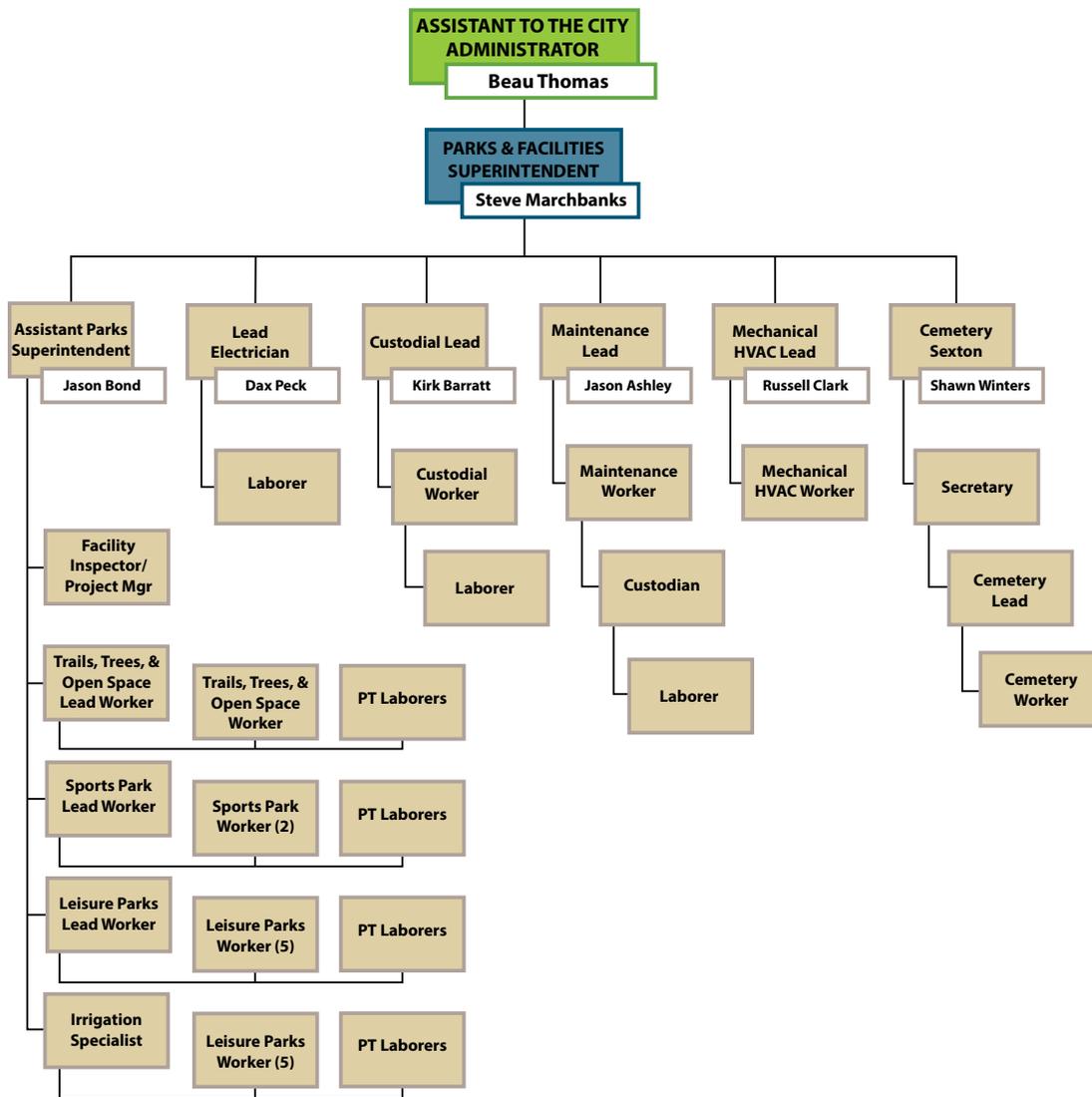
THE PARKS & FACILITIES DEPARTMENT WILL PROVIDE THE CITIZENS OF LEHI ENJOYABLE, SAFE, CLEAN, EASILY ACCESSIBLE, FISCALLY PRUDENT, ENVIRONMENTALLY SOUND, AND WELL-MAINTAINED, PARKS, CEMETERY, AND BUILDINGS.



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 192.



POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
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
Custodial Lead	1.00	1.00	1.00	1.00	1.00
Custodial Worker	1.00	2.00	2.00	2.00	2.00
Facility Inspector/Project Manager	1.00	1.00	1.00	1.00	1.00
Sports Park Lead	-	-	-	1.00	1.00
Sports Park Worker	-	-	-	2.00	2.00
Leisure Parks Lead	-	-	-	1.00	1.00
Leisure Parks Worker	-	-	-	4.00	4.00
Lead Electrician	1.00	1.00	1.00	1.00	1.00
Mechanical HVAC Lead	1.00	1.00	1.00	1.00	1.00
Mechanical HVAC Worker	-	1.00	1.00	1.00	1.00

POSITION CONT.	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Maintenance Lead	2.00	1.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Irrigation Specialist	1.00	1.00	1.00	1.00	1.00
Irrigation Worker	1.00	1.00	1.00	1.00	1.00
Trails, Trees, and Open Space Lead	-	-	-	1.00	1.00
Trails, Trees, and Open Space Worker	-	-	-	2.00	2.00
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	1.00	1.00	1.00	2.00
Facilities Maintenance Worker II	2.00	-	-	-	-
Facilities Maintenance Worker I	-	2.00	2.00	-	-
Lead Park Maintenance Worker	1.00	2.00	2.00	-	-
Park Maintenance Worker II	2.00	1.00	1.00	-	-
Park Maintenance Worker I	6.00	4.00	4.00	-	-
Part-time benefited:					
Cemetery Secretary	0.50	0.50	0.50	0.50	0.50
Seasonal/Temporary:					
Laborer	7.50	7.50	7.50	7.50	7.50
TOTAL FTE	33.00	33.00	33.00	35.00	36.00

*FY 2019 uses updated job titles to more accurately reflect staffing

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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Large Open Space hours/week		35	36.5	36	-	-
Sports Fields hours/week		42	42	42	-	-
Total Building Square Footage per FTE	✓	32,500	42,366	42,366	42,366	42,366
Total Cemetery Acres Maintained per FTE	✓	13	13	13	13	10.5
Detention acres maintained		-	-	-	49.9	49.9
Leisure park acres maintained per FTE		-	-	-	33	33
Sports park acres maintained per FTE		-	-	-	33.3	33.3
Trails and open space acres maintained per FTE		-	-	-	92.6	92.6

BUDGET INFORMATION

DEPARTMENT 64 - PARKS MAINTENANCE	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 866,509	\$ 940,442	\$ 1,216,233	\$ 1,073,199
11 Overtime	61,575	57,241	35,000	35,000
13 Employee Benefits	432,810	424,084	468,858	525,717
14 Uniforms	4,618	5,192	7,030	9,030
23 Travel & Training	12,496	7,214	8,000	8,000
24 Office Supplies	6,521	4,370	2,000	2,000
25 Fleet Fund Charges	25,132	25,000	25,000	81,357
26 Buildings & Grounds O&M	121,466	108,912	84,500	84,500
27 Utilities	10,574	9,678	7,500	7,500
28 Equipment Maintenance	39,032	38,068	40,000	40,000
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
30 Electricity - Lehi City Power	38,027	35,320	48,000	48,000
31 Professional & Technical	120,885	178,681	197,500	369,500
32 IT Fund Charges	6,000	7,000	6,000	6,000
38 Tree Trimming	17,830	24,240	20,000	20,000
45 Purchase of Trees	9,065	14,325	52,000	52,000
46 Miscellaneous	15,501	23,105	12,850	12,850
48 Park Maintenance	16,136	82,235	55,000	55,000
49 Park Pavilion & Playground Updates	55,000	158,084	160,000	196,700
54 Capital Outlay	43,799	132,425	84,390	-
TOTAL EXPENDITURES	\$ 1,951,101	\$ 2,280,619	\$ 2,534,861	\$ 2,631,353
DEPARTMENT 51 - PHYSICAL FACILITIES	ACTUAL FY 2017	ACTUAL FY 2018*	ESTIMATED FY 2019*	PLANNED FY 2020*
Expenditures:				
10 Salaries & Wages	\$ 348,229	-	-	-
11 Overtime	7,054	-	-	-
13 Employee Benefits	108,238	-	-	-
14 Uniforms	2,088	-	-	-
21 Books, Subscriptions, Memberships	-	-	-	-
23 Travel & Training	303	-	-	-
24 Office Supplies	142	-	-	-
25 Fleet Fund Charges	10,000	-	-	-
26 Buildings & Grounds O&M	128,032	-	-	-
27 Utilities	450	-	-	-
28 Equipment Maintenance	12,272	-	-	-
32 Risk Management Fund Charges	2,500	-	-	-
45 Building Beautification Expense	16,500	-	-	-
46 Miscellaneous	5,000	-	-	-
54 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 638,237	\$ -	\$ -	\$ -

*This department's expenditures have been moved to the Internal Service Fund - Buildings & Grounds

BUDGET INFORMATION CONT.

DEPARTMENT 76 - CEMETERY	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 208,661	\$ 215,751	\$ 251,455	\$ 261,435
11 Overtime	1,354	3,678	3,500	3,500
13 Employee Benefits	94,610	82,124	117,325	152,595
14 Uniforms	811	858	1,300	1,800
21 Newspaper Expense	-	-	357	357
24 Office Supplies	2,097	856	2,000	2,000
25 Fleet Fund Charges	10,018	10,000	10,000	15,000
26 Cemetery Maintenance	32,972	30,936	24,000	24,000
27 Utilities	5,315	5,690	6,200	6,200
28 Equipment Maintenance	5,765	14,089	16,000	16,000
29 Risk Management Fund Charges	2,000	2,000	2,000	2,000
30 Electricity - Lehi City Power	3,386	3,072	3,000	3,000
31 Professional & Technical	-	-	5,000	5,000
32 IT Fund Charges	4,000	4,000	4,000	4,000
45 Purchase of Trees	-	-	8,500	8,500
46 Miscellaneous	2,444	629	5,000	5,000
54 Capital Outlay	12,104	16,464	-	-
TOTAL EXPENDITURES	\$ 385,537	\$ 390,146	\$ 587,887	\$ 510,387

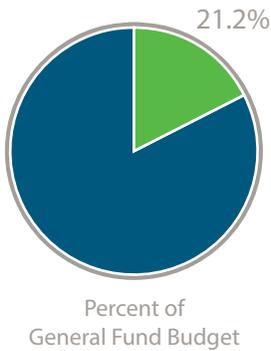
FEES

DEPARTMENT 76 - CEMETERY	APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019		APPROVED FY 2020	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Spaces	\$1,100	\$ 550	\$1,100	\$ 550	1,100	550	1,100	550
Headstone setting	35	35	35	35	35	35	35	35
Interment:								
Adult	700	350	700	350	700	350	700	350
Infant	300	200	300	200	300	200	300	200
Cremation	300	200	300	200	300	200	300	200
+ on Saturdays and Holidays		250		250		250		250
Perpetual care spaces (all 8-space lots sold before 1950)		425		425		425		425
Title/Certificate transfer		50		50		50		50
Disinterment:								
With a standard vault		1,000		1,200		1,200		1,200
Without a vault		1,400		(Discontinue)		-		-
With an air-sealed vault		1,400		(Discontinue)		-		-

FEES CONT.

DEPARTMENT 64 - PARKS MAINTENANCE	APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019		APPROVED FY 2020	
	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
Dry Creek Park / half day	-	-	55	40	55	40	55	40
Dry Creek Park East Pavillion / full day	-	-	-	-	-	-	80	55
Dry Creek Park East Pavillion / half day	-	-	-	-	-	-	55	40
Eagle Summit Park / full day	-	-	80	55	80	55	80	55
Eagle Summit Park / half day	-	-	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
Sports Complex West / half day	-	-	55	40	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
Olympic Park / full day	80	55	80	55	80	55	80	55
Olympic Park / half day	55	40	55	40	55	40	55	40
Special events maintenance fee / hour	150	125	150	125	150	125	150	125
Impact Fee:								
Residential / dwelling unit		2,600		2,600		2,772.98		2,772.98
Multi-family / dwelling unit		2,170		2,170		2,415.41		2,415.41

POLICE



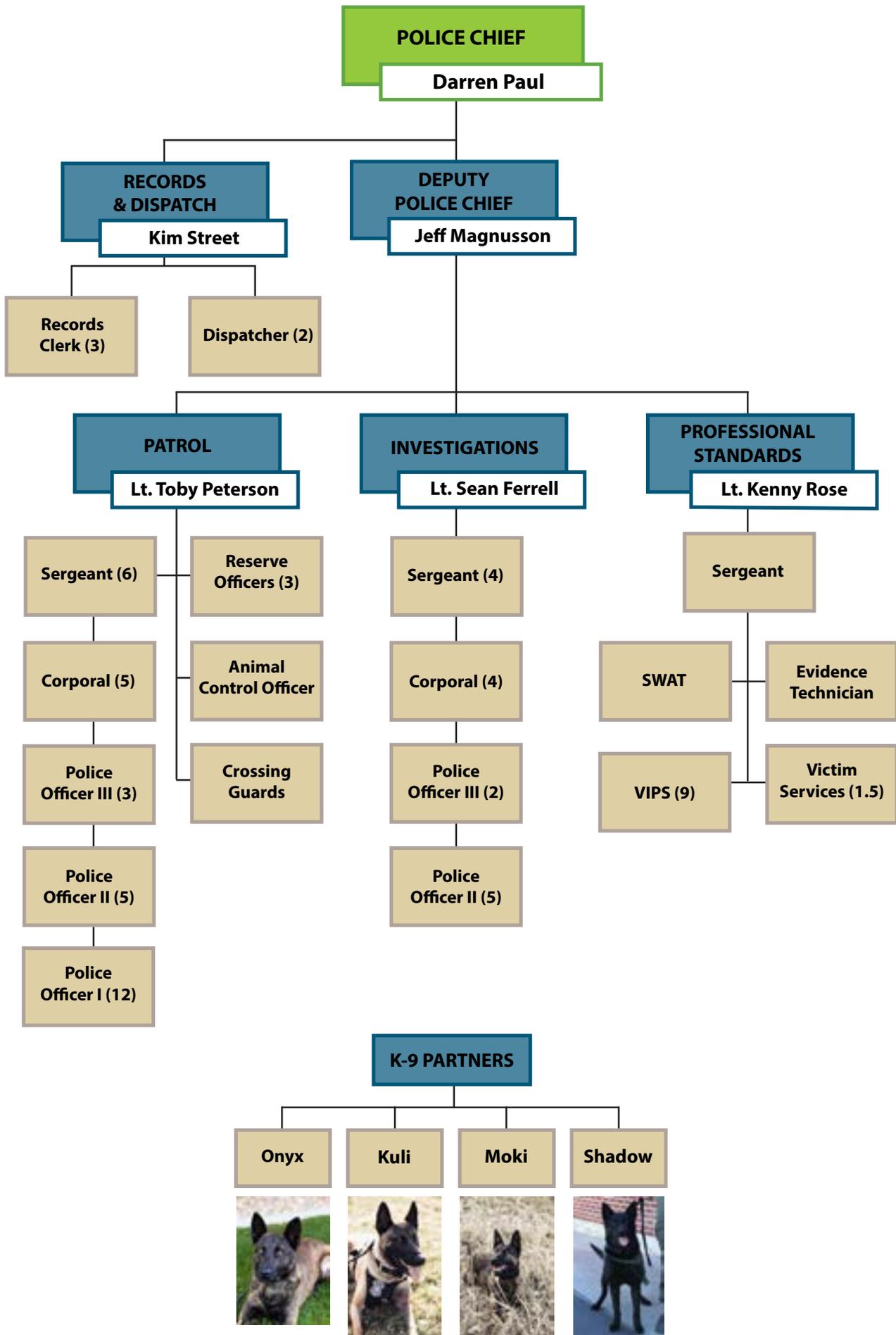
THE POLICE DEPARTMENT WILL PROVIDE A SAFE AND SECURE COMMUNITY BY DELIVERING PROFESSIONAL AND COURTEOUS SERVICES AS DETERMINED IN PARTNERSHIP WITH LEHI RESIDENTS. THE DEPARTMENT IS DEDICATED TO THE FOLLOWING FIVE VALUES: (1) FOSTERING THE PUBLIC TRUST, (2) ETHICAL JUDGMENTS, (3) PROACTIVE PREVENTION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



Enhance Police response capabilities and emergency responses.

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.



POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
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	2.00	3.00	3.00	3.00	3.00
Police Sergeant	8.00	10.00	10.00	11.00	11.00
Police Corporal	-	10.00	10.00	10.00	8.00
Police Officer III	13.00	1.00	5.00	6.00	5.00
Police Officer II	1.00	9.00	7.00	11.00	11.00
Police Officer I	19.00	16.00	17.00	11.00	13.00
Code Enforcement Officer	2.00	-	-	-	-
Victim Advocate Coordinator	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
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	1.00	1.00	1.00
Front Desk Secretary/Dispatcher	2.00	2.00	2.00	2.00	2.00
Part-Time Non-benefited:					
Reports Clerk/Records Assistant	1.00	1.00	0.50	0.50	0.50
Front Desk Secretary/Dispatcher	-	-	1.50	1.50	1.50
Victim Advocate	-	-	0.50	0.50	0.50
Crossing Guard Coordinator	-	0.50	0.50	0.50	0.50
Crossing Guard	12.45	12.45	12.45	12.45	12.45
TOTAL FTE	67.45	71.95	76.45	76.45	75.45

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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Total Estimated Crime Index	✗	695	847	750	790	750
Crimes per 1,000 Residents	-	18.33	14.10	-	11.96	-
Average Response Time - Priority 1 (minutes)	✓	8:52	7:53	7:30	6:08	7:30
Average Response Time - Excluding Priority 1 (minutes)	✓	12:11	11:59	11:30	7:38	11:30
Community Events	✓	4	9	10	11	10
Resident Satisfaction: Police services (out of a score of 100)	✗	82.5	82.9	84	82.6	84
Resident Satisfaction: Feel safe in their neighborhood (out of a score of 100)	✗	90	92	94	88	94
Cases Reaching Disposition	✗	18,368	12,344	13,000	14,338	14,000

BUDGET INFORMATION

DEPARTMENT 54	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 3,159,007	\$ 3,364,815	\$ 3,927,752	\$ 4,183,639
11 Overtime	329,692	348,491	277,000	277,000
12 Crossing Guard Expense	135,498	110,971	-	-
13 Employee Benefits	2,042,718	2,098,204	2,541,280	2,701,329
14 Uniforms	65,773	73,676	58,600	61,000
16 Tactical Equipment	44,945	38,202	14,000	20,000
21 Books, Subscriptions, Memberships	1,550	3,035	4,338	4,338
23 Travel & Training	52,709	75,743	60,100	59,250
24 Office Supplies	23,932	29,285	25,000	29,000
25 Fleet Fund Charges	250,000	250,010	250,000	276,802
26 Buildings & Grounds O&M	5,004	5,004	5,000	5,000
27 Utilities	29,785	35,862	79,134	79,134
28 Equipment Maintenance	62,618	59,200	58,074	58,074
29 Miscellaneous Supplies	9,502	8,573	23,890	23,890
30 Electricity - Lehi City Power	14,127	14,793	20,000	20,000
31 Professional & Technical	45,255	70,698	63,000	63,000
33 IT Fund Charges	120,000	120,000	126,200	126,200
34 Risk Management Fund Charges	20,000	19,992	23,000	23,000
37 Dispatch Fee - County Comm	12,998	(564)	-	-
46 K9 Supplies	15,030	9,346	12,000	12,000
47 Firearms & Supplies	28,182	34,412	44,000	44,000
48 Miscellaneous	-	20,149	25,000	25,000
54 Capital Outlay	180,354	148,708	-	-
63 Youth Court Expenses	-	-	2,000	2,000
68 NOVA Expense	5,696	5,628	6,000	6,000
68-100 RAD Kids Expense	990	-	2,000	2,000
TOTAL EXPENDITURES	\$ 6,655,365	\$ 6,944,231	\$ 7,647,368	\$ 8,101,656

BUDGET INFORMATION - CODE ENFORCEMENT

DEPARTMENT 53	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 48,608	\$ 56,253	\$ 63,004	\$ 147,990
11 Overtime	3,574	8,566	3,000	3,000
13 Employee Benefits	35,765	41,407	48,010	106,902
25 Fleet Fund Charges	12,000	12,000	12,000	12,000
26 IT Fund Charges	4,000	4,000	4,000	4,000
29 Risk Management Fund Charges	1,000	1,000	1,000	1,000
31 Professional & Technical	425	-	5,000	5,000
33 Miscellaneous	587	-	294	294
TOTAL EXPENDITURES	\$ 105,959	\$ 123,226	\$ 136,308	\$ 280,186

BUDGET INFORMATION - ANIMAL CONTROL

DEPARTMENT 57	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 48,419	\$ 43,195	\$ 51,670	\$ 57,280
11 Overtime	175	378	4,000	4,000
13 Employee Benefits	28,817	34,288	43,227	46,382
14 Uniforms	1,200	1,246	1,800	1,800
25 Fleet Fund Charges	4,000	4,000	4,000	4,000
27 IT Fund Charges	2,000	2,000	2,000	2,000
28 Equipment Maintenance	262	245	300	300
31 Professional & Technical	82,598	80,006	87,000	93,960
54 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 167,471	\$ 165,358	\$ 193,997	\$ 209,722

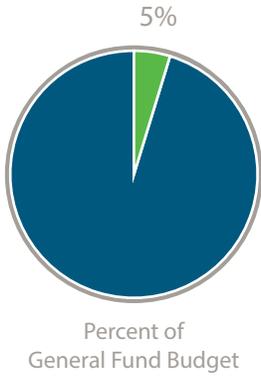


FEES

DEPARTMENT 54	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
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
Impact Fee:				
Residential / Unit	98	98.35	98	98
Non-Residential / Bldg. Sq. Ft. (1 ERU min)	-	-	-	-
*Animal Shelter (Established by NUVAS)				-
*Dog License (Spayed or Neutered)	15	15	15	-
*Dog License (Not Spayed or Neutered)	30	30	35	-

*These fee have been moved to the Information Center as of FY 2020

PUBLIC WORKS



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.



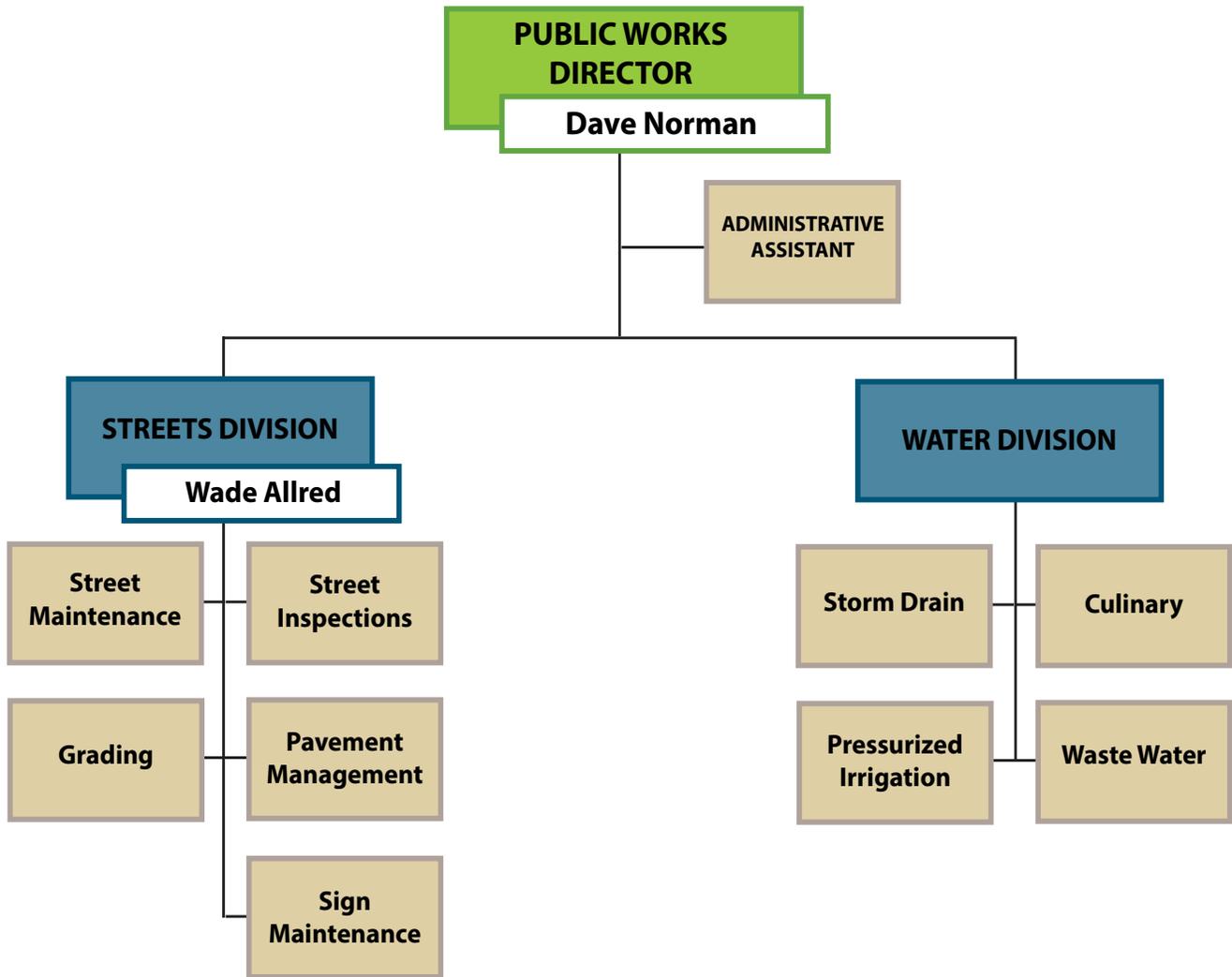
More public outreach on city-owned projects, including information and citizen awareness.

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 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-time:					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	1.00	1.00	1.00	1.00
Parks*	33.00	33.00	33.00	-	-
Streets	14.75	15.75	17.75	16.75	16.75
Fleet**	2.50	4.00	4.00	-	-
Water***	-	-	-	30.00	31.00
TOTAL FTE	51.75	54.75	56.75	48.75	49.75

Detailed staffing information is found under each division description.

*Parks & Facilities has moved from Public Works and is now considered its own Department.

**Fleet divisions have moved from Public Works and is now supervised by the Assistant to the City Administrator.

***Water was combined with Streets to reform the Public Works Department.

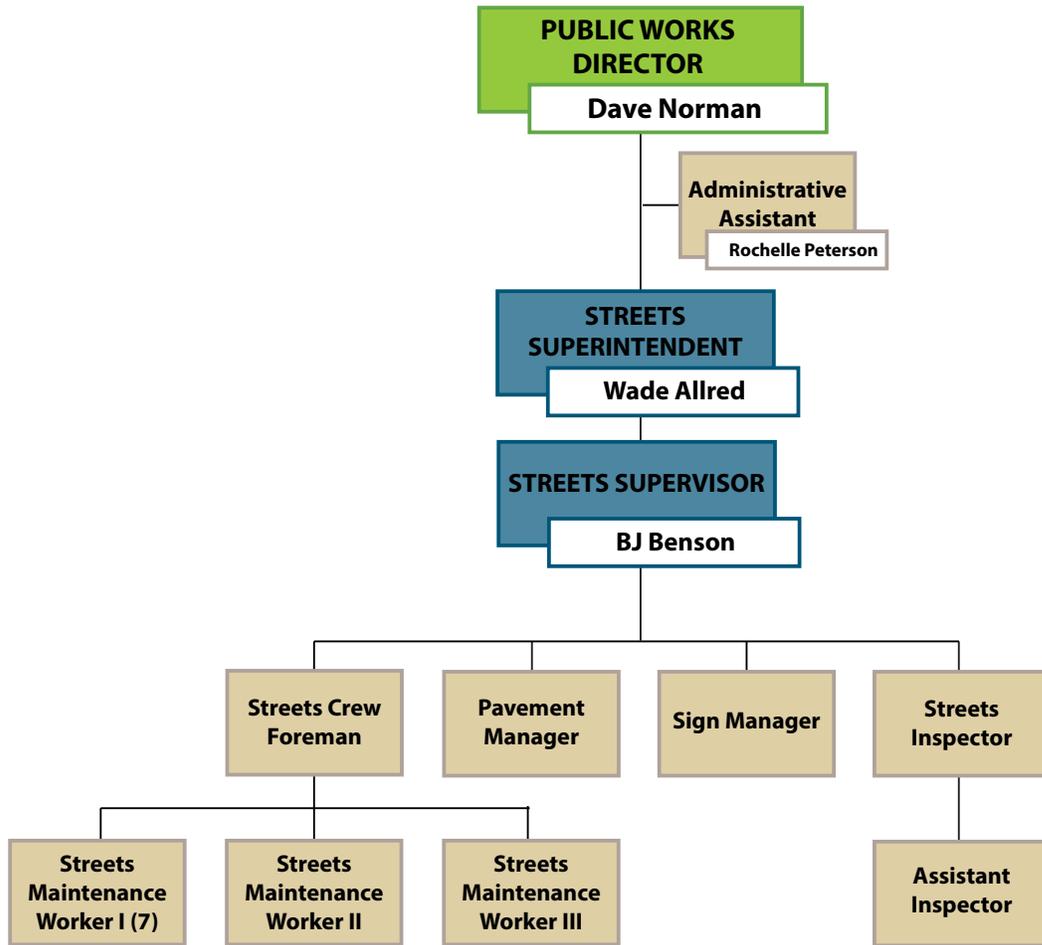
PUBLIC WORKS ADMINISTRATION

GENERAL FUND - DEPT. DETAIL

BUDGET INFORMATION				
DEPARTMENT 62	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 144,440	\$ 147,730	\$ 155,175	\$ 42,052
13 Employee Benefits	75,175	78,687	84,171	33,395
21 Books, Subscriptions, Memberships	-	-	-	-
23 Travel & Training	2,809	1,655	3,000	3,000
24 Office Supplies	1,360	1,834	2,600	2,600
25 Fleet Fund Charges	4,000	4,000	4,000	4,000
26 IT Fund Charges	6,000	6,000	6,000	6,000
27 Utilities	583	861	-	-
28 Equipment Maintenance	-	-	500	500
29 Risk Management Fund Charges	1,500	1,500	1,500	1,500
31 Professional & Technical	1,761	2,481	2,500	2,500
45 Miscellaneous	653	812	-	-
Total Expenditures	\$ 238,281	\$ 245,559	\$ 259,446	\$ 95,547



STREETS



POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-time:					
Streets Superintendent	1.00	1.00	1.00	1.00	1.00
Streets Supervisor	1.00	1.00	1.00	1.00	1.00
Pavement Manager	1.00	1.00	1.00	1.00	1.00
Street Inspector	1.00	2.00	2.00	2.00	2.00
Crew Foreman	1.00	1.00	1.00	1.00	1.00
Sign Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Grading Supervisor	1.00	-	-	-	-
Street Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Street Maintenance Worker II	2.00	2.00	2.00	1.00	1.00
Street Maintenance Worker I	4.00	5.00	7.00	7.00	7.00
Seasonal/Temporary:					
Laborer	0.75	0.75	0.75	0.75	0.75
TOTAL FTE	14.75	15.75	17.75	16.75	16.75

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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Actual Crack Seal Expenditure	✓	\$30,000	\$60,000	\$80,000-\$100,000	\$81,000	\$150,000
Actual Slurry Seal Expenditure	✗	\$90,000	\$70,000	\$150,000-\$200,000	\$230,000	\$250,000
Actual Reconstruction Expenditure	✗	\$860,000	\$1,528,000	\$75,000	\$450,000	\$300,000
Training Hours per FTE	✗	30	30	30	40	40
Lane Miles Maintained per FTE	✓	37	32.8	30	32.8	33.5
Times Street Swept (Annually)	✗	1	.08	.08	.05	.05
Road Maintenance Completed In-House (%)	✓	30%	30%	30%	25%	25%

BUDGET INFORMATION

DEPARTMENT 61	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
10 Salaries & Wages	\$ 672,313	\$ 755,491	\$ 818,596	\$ 884,212
11 Overtime	49,957	42,806	50,000	50,000
13 Employee Benefits	403,286	480,276	517,501	587,815
14 Uniforms	7,872	5,108	7,000	7,600
21 Books, Subscriptions, & Memberships	-	-	200	200
23 Travel & Training	26,849	7,686	25,000	25,000
24 Office Supplies	5,190	3,696	5,500	5,500
25 Fleet Fund Charges	45,000	45,000	45,000	274,914
27 Utilities	8,315	13,808	5,000	5,000
28 Equipment Maintenance	15,640	16,136	25,000	25,000
29 Risk Management Fund Charges	10,000	10,000	10,000	10,000
30 Electricity - Lehi City Power	11,390	17,970	4,000	4,000
31 Professional & Technical	6,455	37,401	25,094	25,094
32 IT Fund Charges	8,000	8,000	8,000	8,000
45 Department Supplies	22,592	24,118	19,922	19,922
49 Landfill Closure/Post-closure	-	-	2,500	2,500
54 Capital	-	-	-	8,800
TOTAL EXPENDITURES	\$ 1,292,859	\$ 1,467,496	\$ 1,568,313	\$ 1,943,556

FEES				
DEPARTMENT 61	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Road Cut Fees - April 1 - November 30				
Road Cut Base Fee	-	-	-	\$250
Road Cut Fee (Base fee plus)				
Charge per sq ft of Road Cut x < 5 years Foot for area	-	-	-	\$0.50
Charge per sq ft of Road Cut x > 5 years Foot for area	-	-	-	\$0.25
Bore Directional Base Fee	-	-	-	\$150
Bore per linear foot (Base fee plus)	-	-	-	\$0.25
Pothole per Core	-	-	-	\$25
Road Closure	-	-	-	\$250
Road Closure Extension	-	-	-	\$100
Road Cut Fees - Emergencies Only December 1 - March 31				
Road Cut Base Fee	-	-	-	\$350
Road Cut Fee (Base fee plus)				
Charge per sq ft of Road Cut x < 5 years Foot for area	-	-	-	\$0.50
Charge per sq ft of Road Cut x > 5 years Foot for area	-	-	-	\$0.25
Bore Directional Base Fee	-	-	-	\$200
Bore per linear foot (Base fee plus)	-	-	-	\$0.25
Pothole per Core	-	-	-	\$25
Road Closure	-	-	-	\$300
Road Closure Extension	-	-	-	\$150
No Permit Fine	-	-	-	\$500
Road Cut Administration Fee	\$100	\$100	\$100	Discontinue
Asphalt, Concrete Removal and Repair				
Charge per sq ft for sidewalk	\$20	\$20	\$20	Discontinue
Charge per linear ft of curb	\$20	\$20	\$20	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 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
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
Middle School	\$214	\$214	\$214	\$214



NON-DEPARTMENTAL

BUDGET INFORMATION				
DEPARTMENT 80	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Expenditures:				
27 Utilities	\$ 36,673	\$ 259,311	\$ 245,000	\$ 245,000
31 Credit Card Charges	12,213	15,538	20,000	20,000
60-002 Document Imaging	22,525	-	30,000	30,000
60-005 Contribution to Fleet Fund	1,400,000	400,000	400,000	229,800
60-008 Employee Appreciation	36,741	39,115	25,000	25,000
60-011 Contrib to Legacy Center/Outdoor Pool	2,360,675	2,010,675	2,617,297	1,789,137
60-012 Museum Project Thanksgiving PT	100,000	100,000	100,000	100,000
60-013 Cont. to Chamber of Commerce	22,000	22,000	22,000	17,000
60-014 Fox Hollow Golf Course	275,589	251,902	275,000	275,000
60-015 Contingency	12,750	8,209	100,000	100,000
60-017 MAG Contribution	34,178	33,972	25,000	25,000
60-018 Branding	24,141	12,563	20,000	20,000
60-019 Mayor/Council Special Projects	25,093	32,888	50,000	50,000
60-020 Contribution to IT Fund	475,000	308,500	308,500	308,500
60-021 Contribution to Capital Projects Fund	5,110,500	2,684,015	200,000	1,120,140
60-024 Intergovernmental Relations	36,400	400	50,000	50,000
60-026 Employee Wellness	49,134	11,394	60,000	60,000
60-029 UVSSD Dispatch Costs	365,086	367,636	385,890	400,908
60-010 Contributions to Building/Grou-nds Fund	616,924	397,592	1,043,497	1,043,497
60- 911 Fees Pass-through to UVDSSD	365,086	-	325,000	325,000
60-034 Youth Council	-	-	5,000	5,000
60-035 Information Fair	1,271	9,182	10,000	10,000
60- Market Adjustment	-	-	-	180,000
60-041 Contributions to Police Impact Fee	-	-	1,130,210	-
30-036 VIPS	4,995	-	-	-
TOTAL EXPENDITURES	\$ 9,976,259	\$ 6,969,892	\$ 7,452,394	\$ 8,048,477

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

BUDGET INFORMATION

FUND 11	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Capital Revenues:				
10 Class “C” Road Allotment	\$ 2,169,616	\$ 2,229,761	\$ 2,150,000	\$ 2,200,000
20 Re-Appropriation of Class Balance	-	-	-	-
30 Interest Earnings	-	-	-	-
TOTAL REVENUES	\$ 2,169,616	\$ 2,229,761	\$ 2,150,000	\$ 2,200,000
Capital Expenditures:				
09-010 Road Maintenance	\$ 1,238,677	\$ 191,156	\$ 200,000	\$ 200,000
10-002 Snow Removal & Salt	191,420	1,499,500	1,563,000	1,563,000
12-001 Striping	108,808	94,620	132,000	132,000
15-001 600 N Curb & Gutter Project	-	69,281	85,000	85,000
15-006 Equipment Rental	10,550	50,000	60,000	60,000
16-003 Street Signs	61,627	-	20,000	20,000
17-001 Ashton Boulevard	880,468	-	-	-
17-002 Traffic Signal 3200 N & 1200 E	312,498	-	56,000	56,000
19-001 Traffic Control Updates	-	-	45,000	45,000
19-001 Oil Distributor	-	-	39,000	39,000
50-002 Transfer to Fleet Fund	-	-	-	-
TOTAL EXPENDITURES	\$ 2,804,048	\$ 1,904,556	\$ 2,150,000	\$ 2,200,000
CAPITAL SURPLUS (DEFICIT)	\$ 325,204	\$ -	\$ -	\$ -

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 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Capital Revenues:				
36-20 Liquor Fund Allotment	\$ 51,674	\$ 60,628	\$ 60,000	\$ 60,000
36-30 Re-appropriate Fund Balance	-	-	-	-
TOTAL REVENUES	\$ 51,674	\$ 60,628	\$ 60,000	\$ 60,000
Capital Expenditures:				
50-10 Wages - DUI Enforcement	\$ 26,730	\$38,990	\$18,000	\$18,000
50-13 Employee Benefits	9,355	13,638	6,500	6,500
50-45 Miscellaneous	15,589	8,000	35,500	35,500
36-30 Fund Balance	-	-	-	-
TOTAL EXPENDITURES	\$ 51,674	\$ 60,628	\$ 60,000	\$ 60,000

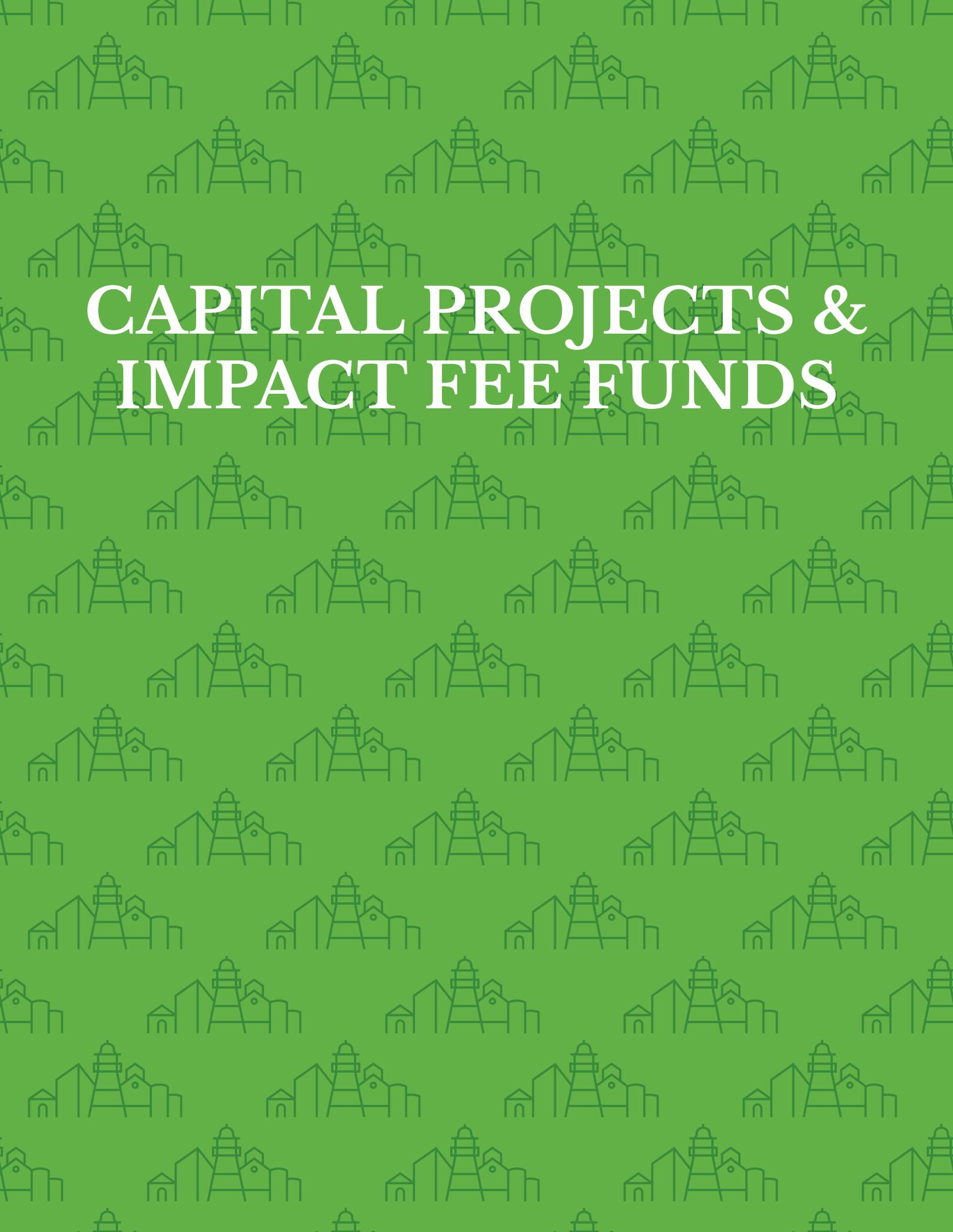
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

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 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
Revenues:				
CDBG	\$ 102,942	-	\$ 160,000	\$ 160,000
TOTAL REVENUES	\$ 102,942	-	\$ 160,000	\$ 160,000
Expenditures:				
Project Improvements	\$ 102,942	-	\$ 160,000	\$ 160,000
TOTAL EXPENDITURES	\$ 102,94	-	\$ 160,000	\$ 160,000
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -



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 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
36 Miscellaneous Revenues:				
10 Interest Income	\$ 43,894	\$ 117,096	\$ 500	\$ 500
30 Appropriation from Fund Balance	1,000,000	-	1,118,100	18,794,500
31 Sales Tax	455,613	470,250	820,812	432,500
33-10 Grant Revenue	-	-	-	260,000
36-20 Bond Proceeds	-	768,588	-	-
38 Contributions & Transfers:				
10 Transfer from General Fund	5,110,500	2,684,015	200,000	1,120,140
20 Sale of Fixed Assets	-	200,000	-	-
TOTAL CAPITAL REVENUES	\$ 6,610,007	\$ 4,239,949	\$ 2,139,412	\$ 20,607,640
70 Capital Expenditures:				
40-000 Development Expenditures	\$ 1,000,000	\$ -	\$ -	\$ -
70-100 Debt Service - Cabela's	455,612	377,863	427,500	427,500
70-101 Debt Service - Fire Station	-	159,799	388,312	-
70-108 Bond Costs	3,600	3,600	5,000	-
70-123 Public Works Campus Build Out	699,960	164,290	-	-
70-153 Central Controller Replacement	-	-	-	138,124
70-166 Library/Literacy Area Remodel	34,608	(282)	-	-
70-167 Remodel Bank Building	57,018	-	-	-
70-168 Veterans Honor Wall	6,972	-	-	-
70-170 Sidewalks	250,949	332,464	300,000	300,000
70-178 Pioneer Sculpture - Legacy Park	-	30,000	30,000	-
70-181 Seal Coat & Fog Seal for Roads	41,089	-	-	-
70-183 Addt'l Shelving & Rearrangement	81,437	-	-	-
70-184 New Roof on 99 W Main Building	38,573	-	-	-
70-185 Snow Plow (2)	182,738	310	-	-
70-187 Fire Apparatus & Equipment	-	369,510	-	-
70-189 Toro 30" Stand-on Aerators (2)	-	15,498	-	-
70-190 Property Purchases	808,463	-	-	-
70-191 Point Meadows Park Playground	-	86,429	-	-
70-192 Building Maintenance & Repairs	-	59,750	-	-
70-193 Cabelas Blvd	-	1,528,515	-	-
70-194 Traverse Mountain Blvd	-	206,585	-	-

BUDGET INFORMATION CONT.

FUND 32	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
70-195 4-Door Crew Truck	-	5,452	-	-
70-196 Hot Box Asphalt Containment	-	15,825	-	-
70-197 Side Winder Asphalt	-	9,569	-	-
70-200 Additional Office Space	-	18,425	-	-
70-201 Road Widening & Infrastructure	-	21,135	768,600	500,000
70-202 Shed @ Vets Ball Park	-	-	20,000	-
70-203 Remodel Wines park Bathrooms	-	-	-	20,000
70-204 Safe Routes to School	-	-	-	260,000
70-205 Infant Cemetery Road	-	-	-	41,500
70-206 Heart Monitor	-	-	-	32,816
70-207 New Flooring	-	-	-	32,000
70-208 Irrigation Redesign & Renovation	-	-	-	30,700
70-209 Outdoor Pool Playground Replacement	-	-	-	120,000
70-211 Replace Bleachers @ Vets Park	-	-	-	35,000
70-212 Repurpose Skate Park Playground	-	-	-	35,000
70-213 Mobile Command Center	-	-	-	60,000
70-214 New Public Safety Building	-	-	-	18,000,000
70-215 500 West State to Main	-	-	-	240,000
70-216 Digital Drive	-	-	-	245,000
70-217 Pilgrims Landing Loop	-	-	-	90,000
TOTAL CAPITAL EXPENDITURES	\$ 3,661,019	\$ 3,404,786	\$ 2,139,412	\$ 20,607,640
CAPITAL SURPLUS (DEFICIT)	\$ 2,948,988	\$ 835,163	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES



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 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
36 Capital Revenues:				
10 Interest Income	\$ -	\$ 5,833	\$ 1,000	\$ 1,000
20 Fire Impact Fees	256,886	453,293	400,000	400,000
37 Other Revenues:				
20 Bond Proceeds	-	5,000,000	-	-
TOTAL CAPITAL REVENUES	\$ 256,886	\$ 5,459,126	\$ 401,000	\$ 401,000
70 Capital Expenditures:				
70-001 Reserves	\$ -	-	401,000	401,000
70-75 Cost of Issuance	-	60,300	-	-
70-100 Future Fire Station	-	-	-	-
70-101 Fire Station 83	4,377,375	1,382,637	-	-
70-102 Fire Apparatus	1,049,233	-	-	-
40-61-20 Interest Expense	-	47,219	-	-
TOTAL CAPITAL EXPENDITURES	\$ 5,426,608	\$ 1,490,156	\$ -	\$ -
CAPITAL SURPLUS (DEFICIT)	\$ (5,169,722)	\$ 3,968,970	\$ -	\$ -



PARKS IMPACT FEES

IMPACT FEE INFORMATION				
FUND 47	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
36 Capital Revenues:				
33-10 Utah State Parks Grant	\$ 839,697	\$ 870,327	\$ -	\$ -
10 Interest Income	-	-	30,000	30,000
20 Park Impact Fees	1,844,280	1,881,720	2,050,000	2,050,000
30 Reappropriation of Fund Balance	-	-	762,700	-
40 Developer Contributions	-	-	-	-
50 Proceeds from Sale of Land	-	-	-	500,000
37-20 Proceeds from Issuance of Debt	2,569,192	-	-	-
TOTAL CAPITAL REVENUES	\$ 5,253,169	\$ 2,752,047	\$ 2,842,700	\$ 2,580,000
70 Capital Expenditures:				
Debt Service - Principal	\$ -	\$ 2,569,192	\$ -	\$ -
70-001 Reserves	-	-	-	220,820
70-100 Peck Property	4,215,377	3,436	-	-
70-101 Traverse Mountain Park	-	-	-	-
70-102 Herbicide Holding Bay	595	-	-	-
70-103 Ivory Ridge Park	37,756	-	-	-
70-109 Spring Creek Park	79,205	23,785	-	-
70-112 Forrest Mellor Park	2,612,967	2,769	-	718,740
70-113 Skate Park/Bike Park	619,512	-	-	-
70-114 Sulphur Springs Park	138,838	1,718	-	-
70-117 Shadow Ridge	24,580	51,720	1,100,000	-
70-118 Monument Park	103,014	126,573	1,290,000	-
70-119 Storage Building at Ivory Ridge Park	-	-	46,000	-
70-123 Expansion of Material Holding Area	-	-	20,700	-
70-124 Sage Vista Park	-	-	246,000	-
70-125 Veterans Park	-	-	-	-
70-130 Dry Creek	-	-	-	-
70-150 Parks Master Plan	-	-	-	105,000
70-170 Rail Trail	-	-	-	-
70-180 Up-Sizing Trails	859,904	939,689	10,000	105,000
70-181 Trail Extension	-	5,052	130,000	330,440
70-182 Fire 83 Park	-	-	-	1,100,000
61-200 Interest Expense	17,093	51,549	-	-
TOTAL CAPITAL EXPENDITURES	\$ 8,708,841	\$ 3,775,483	\$ 2,842,700	\$ 2,580,000
CAPITAL SURPLUS (DEFICIT)	\$ (3,455,672)	\$ (1,023,436)	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES

POLICE IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 48	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
36 Capital Revenues:				
10 Interest Income	\$ 6,394	\$ -	\$ 500	\$ 500
20 Police Impact Fees	146,230	325,860	250,000	250,000
30 Fund Balance Appropriation	-	-	305,000	-
38-15 Proceeds from Issuance of Debt	600,000	-	-	-
38-20 Contribution from General Fund	-	-	1,130,210	-
TOTAL CAPITAL REVENUES	\$ 752,624	\$ 325,860	\$ 1,685,710	\$ 250,500
70 Capital Expenditures:				
70-001 Reserves	\$ -	-	-	-
70-100 Land Purchase	1,425,715	\$535,245	\$605,000	-
70-101 Building Renovation	3,795	-	-	-
70-102 New Police Building Design	-	142,428	1,080,710	-
70-700 Capital & Impact Fee Study	-	-	-	-
40-61-200 Interest Expense	-	1,816	-	-
TOTAL CAPITAL EXPENDITURES	\$ 1,429,510	\$ 679,489	\$ 1,685,710	\$ 250,500
CAPITAL SURPLUS (DEFICIT)	\$ (676,886)	\$ (353,629)	\$ -	\$ -



ROAD IMPACT FEES

IMPACT FEE INFORMATION				
FUND 49	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
36 Capital Revenues:				
10 Interest Earnings	\$ 2,540	\$ 1,584	\$ -	\$ -
20 Road Impact Fees	1,205,375	1,763,836	2,000,000	2,000,000
30 Reappropriate Fund Balance	-	-	760,000	115,000
40 UDOT Contributions	1,075,709	814,733	4,640,000	100,000
41 County Contributions	-	1,850,598	18,045,000	16,300,000
TOTAL CAPITAL REVENUES	\$ 2,283,624	\$ 4,430,751	\$ 25,445,000	\$ 18,515,000
70 Capital Expenditures:				
70-104 Accel/Decel at SR-92 & 500 W	\$ -	\$ -	\$ 120,000	\$ 20,000
70-106 Traverse Blvd TRAX Crossing & Road	48,268	43,518	400,000	400,000
70-107 Triumph (Frontage Road to TRAX)	430,971	45,917	400,000	50,000
70-108 Center Street 1700 N to 2600 N	801,215	80,815	-	-
70-109 600 E North of Dry Creek	-	-	550,000	550,000
70-111 Jordan Willows Connection Road	2,580	-	100,000	100,000
70-112 Center Street & SR92	3,182	2,052	2,200,000	50,000
70-113 Waste Ditch 500 W to 200 W	1,252,553	4,325	-	-
70-115 Signals	-	175,096	450,000	150,000
70-116 Main Street 2300 W to Crossroads	-	149,035	12,000,000	11,600,000
70-117 1200 W	-	1,729,713	6,500,000	1,100,000
70-118 Ashton Blvd Relocation	-	814,734	2,320,000	50,000
70-119 700 South Cycle Track Project	-	-	-	3,600,000
70-121 1200 East Project	-	-	-	480,000
70-130 Streets Widening	580,160	1,107,789	205,000	215,000
70-170 2100 N Frontage Relocation	-	-	-	-
70-171 I-15 & 300 W Enhancement	-	-	200,000	50,000
70-195 Transportation Master Plan	-	-	-	100,000
TOTAL CAPITAL EXPENDITURES	\$ 3,123,889	\$ 4,152,992	\$ 25,445,000	\$ 18,515,000
CAPITAL SURPLUS (DEFICIT)	\$ (840,265)	\$ 277,759	\$ -	-

CAPITAL PROJECTS/IMPACT FEES

CULINARY IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 71 - CULINARY IMPACT FEE	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
37 Capital Revenues:				
10 Interest Income	\$ -	\$ -	\$ 25,000	\$ 25,000
40 Contributions from Developers	-	-	2,600,000	2,450,000
50 Water Impact Fees	1,135,867	2,643,651	1,000,000	1,000,000
TOTAL FUND REVENUES	\$ 1,135,867	\$ 2,643,651	\$ 3,625,000	\$ 3,475,000
50 Capital Expenses:				
00-100 Impact Fee Refund	\$ 11,114	\$ -	\$ -	\$ -
09-001 Interest Expense	31,837	29,594	-	-
09-002 Pipe Oversizing	-	-	\$70,000	\$72,000
11-003 Master Plan and Impact Fee Study	39,765	19,108	-	-
16-002 Traverse Source	-	-	1,800,000	1,300,000
16-003 West Side Facilities	-	-	800,000	50,000
18-001 600 E Tank	-	-	-	-
18-002 TP Booster Pump Station	-	-	200,000	250,000
19-001 Sandpit Tank/Pump	-	-	-	-
20-001 Holbrook Upper Tank and Pump	-	-	-	1,100,000
50-001 Reserves	-	-	755,000	703,000
TOTAL FUND EXPENSES	\$ 82,716	\$ 48,703	\$ 3,625,000	\$ 3,475,000
FUND SURPLUS/ (DEFICIT)	\$ 1,053,151	\$ 2,594,948	\$ -	\$ -

WASTE WATER IMPACT FEES

IMPACT FEE INFORMATION				
FUND 72 - WASTE WATER IMPACT FEE	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
37 Capital Revenues:				
10 Interest Income	\$ -	\$ -	\$ 10,000	\$ 10,000
30 Reappropriate Fund Balance	-	-	-	345,000
40 Contributions from Developers	-	-	210,000	450,000
50 Sewer Impact Fees	419,623	729,150	400,000	400,000
TOTAL FUND REVENUES	\$ 419,623	\$ 729,150	\$ 620,000	\$ 1,205,000
50 Capital Expenses:				
00-100 Impact Fee Refunds	\$ -	\$ -	\$ -	\$ -
09-001 Interest Expense	7,399	3,226	-	-
09-002 Oversizing Pipe	-	-	100,000	105,000
11-005 1700 West Sewer Expansion	-	-	-	-
11-010 Master Plan and Impact Fee Study	46,864	23,250	-	-
15-001 Camp Williams Sewer	-	-	-	-
16-001 West Side Facilities	4,469	210,000	210,000	450,000
18-001 Jordan Willow Pump Station Add	-	250,000	250,000	350,000
20-001 Jordan Willow Pump Line	-	-	-	300,000
50-001 Reserves	-	60,000	60,000	-
TOTAL FUND EXPENSES	\$ 58,732	\$ 26,476	\$ 620,000	\$ 1,205,000
FUND SURPLUS/ (DEFICIT)	\$ 360,891	\$ 702,674	\$ -	\$ -

POWER IMPACT FEES

IMPACT FEE INFORMATION				
FUND 73 - POWER IMPACT FEES	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
37 Capital Revenues:				
10 Interest Income	\$ 23,199	\$ 73,046	\$35,000	\$35,000
30 Re-Appropriation of Fund Balance	-	-	4,193,000	3,235,000
45 Bond Proceeds	-	-	-	-
50 Electric Impact Fees	2,445,017	4,671,077	3,000,000	3,000,000
TOTAL CAPITAL REVENUES	\$ 2,468,216	\$ 4,744,123	\$ 7,228,000	\$ 6,270,000
50 Capital Expenditures:				
09-010 Interest Expense	-	22,786	-	-
10-006 Generation Plant Land Purchase	-	-	-	-
11-010 Master Plan	4,193	-	-	-
16-001 Generation Air Permit	-	-	-	-
17-001 Internal Generation	-	-	-	-
17-004 1300 East Tie	-	-	400,000	-
17-005 Ashton 6-21 & 6-22 Line Extension	-	-	400,000	-
18-001 2300 W Overhead	-	-	50,000	50,000
18-002 Millpond Improvements	-	-	530,000	530,000
19-001 South Transmission	-	-	\$798,000	-
19-002 Carter Substation Upgrade	-	-	4,500,000	4,500,000
19-003 River Crossing & Thanksgiving Point	-	-	550,000	550,000
20-001 3-21 Circuit Reconductor	-	-	-	90,000
20-002 3-12 Line Extension (Public Safety Bldg)	-	-	-	250,000
20-003 Line Extension (Circuits 9-23 & 3-31)	-	-	-	300,000
50-002 Reserves	-	-	-	-
75 Cost of Issuance	-	133,931	-	-
TOTAL CAPITAL EXPENDITURES	\$ 4,193	\$ 156,717	\$ 7,228,000	\$ 6,270,000
CAPITAL SURPLUS / (DEFICIT)	\$ 2,464,023	\$ 4,587,406	-	-

PRESSURIZED IRRIGATION IMPACT FEES

IMPACT FEE INFORMATION				
FUND 75 - P.I. IMPACT FEE	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
37 Capital Revenues:				
10 Interest Income	\$ -	-	\$25,000	\$25,000
20 Bond Proceeds	-	-	-	-
Appropriated Fund Balance	-	-	435,000	-
40 Contributions from Developers	-	-	4,350,000	4,000,000
50 PI Impact Fees	975,958	1,403,509	900,000	900,000
TOTAL FUND REVENUES	\$ 975,958	1,403,509	\$5,710,000	\$4,925,000
50 Capital Expenses:				
00-001 Impact Fee Refund	\$ 34,608	-	-	-
09-002 Interest Expense	11,482	\$6,093	-	-
09-001 Pipe Oversizing	-	-	85,000	85,000
16-001 Low Hills Expansion & Piping	-	-	370,000	370,000
16-002 West Side PI Facilities	-	-	2,200,000	200,000
16-003 Jordan River Pump Station & Piping	-	-	540,000	150,000
16-004 Jordan River Reservoir	-	-	25,000	5,000
16-005 Dry Creek Reservoir & Piping	-	-	-	-
15-001 Traverse Booster with Piping	-	-	380,000	200,000
15-002 Railroad Well & Piping	-	-	80,000	80,000
17-001 Jordan River Reservoir Well	-	-	230,000	230,000
18-001 Low Hills Reservoir Enlargement	-	-	-	-
19-001 West Side PI Reservoir	-	-	1,600,000	1,600,000
19-002 Allred Well w/Booster Pump	-	-	200,000	500,000
20-001 Flight Park Reservoir and Pipeline	-	-	-	1,000,000
20-002 Holbrook Upper PI Reservoir	-	-	-	500,000
50-001 Reserves	-	-	-	5,000
50-005 Master Plan & Impact Fee Study	18,787	20,335	-	-
TOTAL FUND EXPENSES	\$ 64,877	\$26,429	5,710,000	4,925,000
FUND SURPLUS/ (DEFICIT)	\$ 911,081	\$1,377,080	-	-

CAPITAL PROJECTS/IMPACT FEES

STORM DRAIN IMPACT FEES

IMPACT FEE INFORMATION				
FUND 77 - STORM DRAIN IMPACT FEES	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
37 Capital Revenues:				
10 Interest Income	\$ -	-	\$5,000	\$5,000
50 Storm Drain Impact Fees	354,763	503,353	350,000	350,000
55 Contributions from Developers	-	80,000	650,000	700,000
56 UDOT Contributions	-	-	80,000	-
TOTAL FUND REVENUES	\$ 354,763	\$583,353	\$1,085,000	\$1,055,000
50 Capital Expenditures:				
00-100 Impact Fee Refunds	\$ -	-	-	-
09-001 Interest Expense	3,653	\$7,550	-	-
10-001 Mainline Upsizing	-	-	50,000	55,000
15-001 Traverse Mountain Drains	-	-	50,000	50,000
16-001 300 East Drain (500 S. 100 S.)	-	-	-	-
16-002 West Side Drains	-	-	600,000	700,000
19-001 Jordan River Drain (UDOT)	-	-	80,000	-
50-001 Reserves	-	-	305,000	250,000
TOTAL FUND EXPENSES	\$ 3,653	\$7,550	\$1,085,000	\$1,055,000
SURPLUS (DEFICIT)	\$ 351,110	-	-	-

CAPITAL PROJECTS/IMPACT FEES

The background of the entire page is a repeating pattern of stylized, white line-art icons. Each icon depicts a building with a prominent tower or lighthouse-like structure on its roof, set against a solid blue background. The icons are arranged in a grid-like fashion, creating a textured, patterned effect.

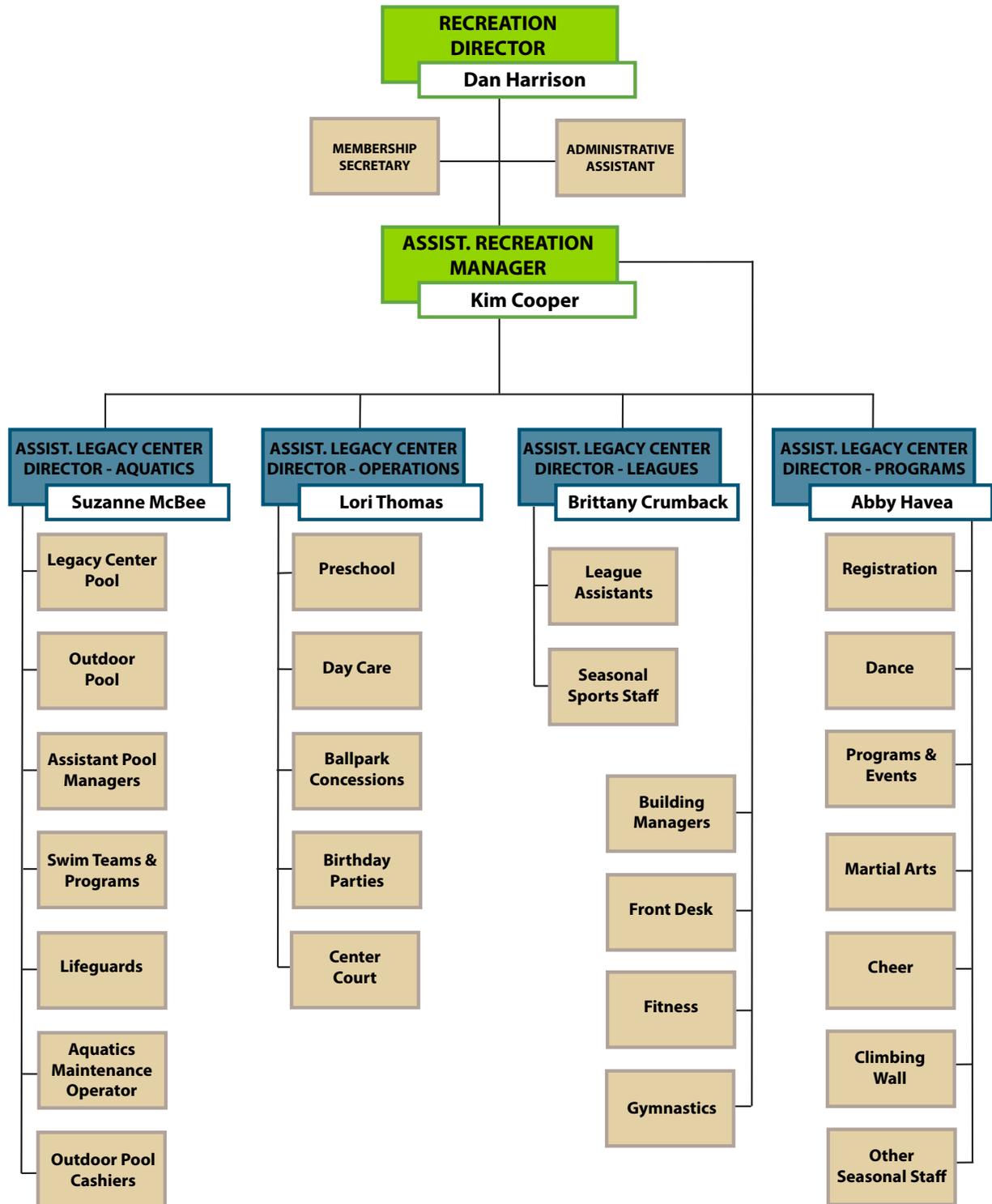
SPECIAL REVENUE FUNDS

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.

SPECIAL REVENUE



POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-time:					
Recreation/Legacy Ctr. Manager	1.00	1.00	1.00	1.00	1.00
Recreation/Legacy Ctr. Assistant Manager	-	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	1.00	1.00	1.00	1.17	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
Part-time Non-benefited:					
Membership Secretary	0.91	0.91	0.69	0.72	0.72
Administrative Assistant	0.55	0.55	0.69	0.72	0.72
Fitness Director	0.03	0.03	0.30	0.28	0.28
Fitness Instructor	2.07	2.07	2.22	2.09	2.09
Kids Fitness Instructor Assistant	0.23	0.23	0.19	0.17	0.17
Slim to Win	0.09	0.09	0.04	0.00	0.00
LC Pool Maintenance	2.05	2.05	0.77	0.93	0.93
LC Assistant Pool Manager	3.05	3.05	2.63	2.52	2.52
LC Lifeguard Head	2.60	2.60	2.69	3.00	3.00
LC Lifeguard	14.15	14.15	11.18	12.30	12.30
LC Lifeguard Instructor	0.10	0.22	0.19	0.34	0.34
USA Head Swim Coach	0.32	0.32	0.25	0.59	0.59
USA Swim Coach	0.08	0.08	1.42	1.20	1.20
Head Swim Coach	0.06	0.06	0.12	0.10	0.10
Swim Coach	0.42	0.42	0.35	0.46	0.46
WSI Coordinator	0.02	0.02	0.005	0.02	0.02
WSI (Swim Lesson Instructor)	1.73	1.73	2.26	2.34	2.34
Private Swim Lesson Instructor	0.03	0.03	.38	0.35	0.35
Building Manager	1.32	1.32	1.32	1.34	1.34
Center Court Manager	0.08	0.08	0.77	0.76	0.76
Center Court Personnel	3.19	3.19	3.24	3.25	3.25
Outdoor Concession Manager	0.24	0.24	0.32	0.38	0.38
Outdoor Concession Site Supvr.	0.35	0.35	0.18	0.12	0.12
Outdoor Concessions	1.68	1.68	1.30	1.22	1.22
Front Desk Head Manager	0.54	0.54	0.44	1.00	1.00
Front Desk Manager	3.10	3.10	3.20	3.03	3.03
Front Desk Staff	5.10	5.10	4.43	4.22	4.22
Preschool Head	0.48	0.48	0.84	0.35	0.35

Numbers in 2018 moving forward were reevaluated with new labor codes added to create a more accurate representation of staffing.

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Preschool Assistant	1.53	1.25	0.78	1.24	1.24
Day Care Manager	0.39	0.39	0.50	1.24	1.24
Day Care Staff	1.08	1.08	0.97	1.24	1.24
Program Coordinator	0.78	0.78	0.96	1.24	1.24
Head Cheer	0.02	0.02	0.005	1.24	1.24
Cheer Instructor	0.09	0.09	0.18	1.24	1.24
Head Dance	0.16	0.16	0.19	1.24	1.24
Dance Instructor	0.29	0.29	0.40	1.24	1.24
Other Instructors	0.06	0.06	0.005	1.24	1.24
Registration Staff	2.39	2.39	2.53	2.70	2.70
Rock Wall Attendant	0.45	0.45	0.47	0.43	0.43
Itty Bitty	0.50	0.50	0.79	0.79	0.79
League Supervisor	2.05	2.05	1.18	1.91	1.60
Official	3.05	3.05	4.86	6.13	6.16
Scorekeeper	1.18	1.18	1.73	1.61	1.64
Site Supervisor	1.18	1.18	1.76	0.42	0.45
Sports Instructor	0.49	1.62	0.09	0.04	0.04
Gymnastic Head Instructor	0.73	0.73	0.76	1.01	1.01
Gymnastic Instructor	3.90	3.90	4.46	4.73	4.73
Gymnastic Instructor Aid	1.11	1.11	1.65	0.82	0.82
Private Gymnastic Instructor	0.02	0.02	0.01	0.01	0.01
Equipment Personnel Gymnastic	-	-	0.01	1.82	1.82
Gymnastic Trade Supervisor	0.27	0.27	0.97	0.48	0.48
Gymnastic Trade Head Supervisor	0.15	0.15	0.15	0.12	0.12
OD Pool Maintenance	0.28	0.28	0.82	0.54	0.54
OD Pool Manager	0.54	0.54	0.78	0.78	0.78
OD Pool Cashier	0.42	0.42	1.30	1.40	1.40
OD Lifeguard	2.96	2.96	3.81	3.60	3.60
TOTAL FTE	80.65	81.65	85.56	89.51	90.20

Numbers in 2018 moving forward were reevaluated with new labor codes added to create a more accurate representation of staffing.

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 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Legacy Center Admittance	✓	360,357	361,330	360,000	369,725	365,000
Total Pass Holders	✓	17,012	19,024	18,500	19,804	19,000
Total Memberships	✓	4,409	5,883	5,700	6,179	5,900
Pass Holders who are Lehi Residents (%)	✗	73%	69%	72%	67%	70%

LEGACY CENTER FUND

BUDGET INFORMATION

FUND 21	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
36 Miscellaneous Revenues:				
10 Interest Income	\$ 16,560	\$10,625	\$1,000	\$1,000
37 Operating Revenues:				
10 Legacy Center Pass Sales	1,415,157	1,531,022	1,421,000	1,550,000
15 Charges for Services	1,260,151	1,248,003	1,100,000	1,200,000
16 Merchandise Sales	23,716	25,547	45,000	30,000
45 Offsite Concession Sales	76,670	73,876	50,000	60,000
50 Center Court Receipts	189,197	196,831	200,000	200,000
70 Swim Program Revenue	324,288	345,938	325,000	325,000
38 Contributions & Transfers:				
10 Contribution from General Fund	779,238	2,010,675	2,617,297	1,789,137
TOTAL FUND REVENUES	\$ 4,084,977	\$5,442,516	\$5,759,297	\$5,155,137
40 Operating Expenses:				
10 Salaries & Wages	\$ 1,869,621	\$2,006,731	\$2,501,398	\$2,612,199
10-001 Center Court Salaries*	26,062			
11 Overtime	164	323	1,000	1,000
13 Employee Benefits	372,025	411,937	470,763	502,479
14 Uniforms	3,714	2,478	3,700	3,700
18 Fleet Fund Charges	2,000	2,000	2,000	36,000
19 IT Fund Charges	46,000	53,000	53,000	53,000
20 Risk Management Fund Charges	65,000	65,000	65,000	65,000
21 Books, Subscriptions, & Memberships	435	785	2,500	2,500
22 Recreation Public Notices	2,027	3,250	5,000	5,000
23 Travel & Training	7,810	10,303	14,800	14,800
24 Office Supplies	26,638	31,676	32,000	32,000
26 Buildings & Grounds O & M	94,413	97,711	92,000	92,000
27 Utilities	68,219	77,397	120,000	120,000
29-101 Offsite Concession Expenses	63,382	64,186	64,000	64,000
29-102 Center Court Expenses	154,951	156,864	169,000	169,000
30 Electricity - Lehi City Power	187,819	190,861	205,000	205,000
31 Professional & Technical	41,865	44,645	68,100	68,100
32 Program Expenditures	183,998	183,116	184,000	188,000
32-100 Gymnastics	74,500	59,775	76,000	76,000
32-200 Dance	9,970	8,494	10,500	11,900
32-300 Itty Bitty Ball	4,703	8,343	10,000	10,000
32-400 Birthday Parties	2,368	2,343	3,500	3,500
32-500 Facilities Stations	10,101	13,620	14,400	14,400

*Moved to Salaries & Wages line item.

SPECIAL REVENUE

BUDGET INFORMATION (CONT.)

FUND 21 (CONT.)	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
33 Pool Operation & Maintenance	\$ 119,329	\$ 129,195	\$ 140,000	\$ 140,000
33-500 Miscellaneous	10,612	9,114	23,000	23,000
34 Swimming Program	102,530	88,966	88,000	88,000
36 Tennis	1,967	6,480	6,000	6,000
37 Golf	4,063	-	6,800	6,800
42 Soccer Program Expense	23,746	19,110	25,000	25,000
43 Volleyball Expense	5,737	5,526	10,200	10,200
44 Baseball Expense	53,652	42,022	66,000	66,000
45 Girls Softball	17,826	13,938	19,000	19,000
46 Basketball Expense	113,269	120,040	123,800	134,300
47 Flag Football Expense	8,077	8,472	8,000	8,000
49 Wrestling Program Expense	1,840	1,874	2,000	2,000
60 Debt Service Principal	815,700	820,060	815,832	-
91 Contribution to Outdoor Pool	94,345	135,345	120,545	148,258
41 Capital Expenditures:				
54 Capital Outlay	117,084	138,000	126,459	94,000
57 Pool Capital Outlay	12,968	386,767	11,000	35,000
TOTAL FUND EXPENDITURES	\$ 4,820,530	\$ 5,419,748	\$ 5,759,297	\$ 5,155,137
FUND SURPLUS/ (DEFICIT)	\$ (735,553)	\$ 22,769	-	-



FEES

FUND 21	APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019		APPROVED FY 2020	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Complex rental / day	\$	300	\$	300	\$	400		500
+ deposit		500		500		500		500
Entire park rental / day		500		500		665		665
+ deposit		500		500		500		500
Field rental / hour / field (Youth)		20		20		27		27
+ deposit / hour / field		30		30		30		35
Field rental / hour / field (Adults)		20		20		40		40
+ deposit / hour / field		30		30		30		35
Field rental / 4 hours / field		65		65		87		110
+ deposit / 4 hours / field		100		100		100		110
Additional field prep / diamond		30		30		40		50
+ on Saturdays & Holidays		10		10		13		15
Field lighting / hour / field		20		20		27		35
Memberships:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Monthly Pass:								
Family/Group	49	44	50	45	52	48	53	49
Additional person	3.50	3	3.50	3	3.50	3	3.50	\$3.00
Adult couple (18-59)	39	36	40	37	42	39	43	\$39
Adult individual (18-59)	27	24	27	25	29	26	29	\$27
Youth individual (12-17)	15	14	15	14	16	15	16	\$15
Child individual	12	11	13	11	13	12	13	\$12
Toddler (3 & under)	Free	Free	Free	Free	Free	Free	Free	Free
Senior couple (60+)	27	24	27	25	29	26	29	\$27
Senior individual (60+)	15	14	15	14	16	15	16	\$15
Annual Pass:								
Family/Group	500	455	510	465	525	485	535	485
Additional person	30	28	31	29	32	30	33	30
Adult couple (18-59)	400	365	410	380	425	395	435	395
Adult individual (18-59)	280	255	285	265	295	275	300	275
Youth individual (12-17)	155	140	160	145	165	155	165	155
Child individual (4-11)	125	115	125	115	130	125	135	125
Senior couple (60+)	280	255	285	265	295	275	300	275
Senior individual (60+)	155	140	160	145	135	155	165	155
Summer Pass:								
Family/Group	175	160	198	168	193	168	193	168
Daily Pass:								
Adult full facility (ages 18-59)		5		5		6		6
Youth full facility (ages 12-17)		4		4		5		5
Child full facility (ages 4-11)		3		3		4		4
Senior full facility (ages 60+)		3		3		4		4

FEES CONT.

FUND 21	APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019		APPROVED FY 2020	
Gym	2.50		2.50		3		3	
Weight & cardio	2.50		2.50		3		3	
Aerobics class	3		3		4		4	
Water aerobics	3		3		4		4	
Cycling class	3		3		4		4	
Track	0.50		0.50		0.75		1.00	
Day care, first child / hour	2.50		2.50		2.50		2.50	
+ / additional child / hour	1.50		1.50		1.50		1.50	
Punch Card:								
Adult full facility (ages 18-59)	90		90		108		-	
Youth full facility (ages 12-17)	72		72		90		-	
Child full facility (ages 4-11)	54		54		72		-	
Senior full facility (ages 60+)	54		54		63		-	
Gym	45		45		54		-	
Weight & cardio	45		45		54		-	
Aerobics class	54		54		63		-	
Water aerobics	54		54		63		-	
Cycling class	54		54		63		-	
Track	9		9		13.50		-	
Day care	36		36		36		36	
Programs:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Team Sports:								
Women's volleyball	300	250	300	250	320	265	325	270
Men's basketball	860	715	870	725	910	760	930	775
Youth Sports:								
Wrestling	49	41	50	42	54	45	54	45
(if member)	44	37	45	38	49	41	49	41
Girls volleyball	63	47	65	48	68	50	69	51
(if member)	57	42	59	43	61	45	62	46
Volleyball camp	55	41	55	41	59	44	59	44
Flag football	59	44	61	45	63	47	65	48
(if member)	53	40	55	41	57	42	59	43
Indoor soccer	47	35	49	36	50	37	51	38
(if member)	42	32	44	32	45	33	46	34
Kids sports camp	56	47	56	47	50	37	60	50
(if member)	50	42	50	42	45	33	54	45
Outdoor soccer (K-6th)	47	35	49	36	50	37	51	38
(if member)	42	32	44	32	45	33	46	34
Outdoor soccer (7th-9th)	47	35	49	36	60	47	66	49
(if member)	42	32	44	32	54	42	59	44
Track & field	76	56	76	56	80	59	81	60

FEES CONT.

FUND 21	APPROVED		APPROVED		APPROVED		APPROVED	
	FY 2017		FY 2018		FY 2019		FY 2020	
7 yrs & under golf	42	35	43	36	44	37	46	\$38
8 yrs & up golf	74	62	76	63	79	66	80	\$67
Advanced golf	98	82	100	83	104	87	106	\$88
Tennis	70	52	65	53	76	56	76	\$56
(if member)	63	47	65	48	68	50	68	\$50
Kids Sports Camp	56	47	56	47	60	50	60	\$50
(If member)	50	42	50	42	54	54	54	\$45
Basketball Camp - 3 Day (Skyridge) K-2nd	-	-	55	55	74	74	75	75
Basketball Camp - 3 Day (Skyridge) 3rd-6th	-	-	90	90	96	96	95	95
Basketball Camp - 3 Day (Skyridge) 7th-11th	-	-	90	90	96	96	95	95
Basketball Camp - 4 Day (LC) 1st-5th	109	109	109	109	118	118	118	118
Basketball Camp - 4 Day (LC) 6th-9th	109	109	109	109	118	118	118	118
Jr. Jazz Basketball (K - 4th grade)	55	41	55	41	59	44	59	44
(if member)	50	37	50	37	53	40	53	40
Jr. Jazz Basketball (5th - 6th grade)	70	52	72	53	76	56	76	56
(if member)	63	47	65	48	68	50	68	50
Jr. Jazz Basketball (7th - 10th grade)	86	64	86	64	92	68	93	69
(if member)	77	58	77	58	83	61	84	62
Jr. Jazz Basketball (11th - 12th grade) -teams only	610	510	625	520	655	545	740	615
Baseball (3rd - 8th grade)	119	79	122	81	128	85	129	86
(if member)	107	71	110	73	115	77	116	77
Baseball (2nd grade)	63	47	63	47	68	50	76	56
(if member)	57	42	57	42	61	45	68	50
Baseball (t-ball & coach pitch)	47	35	49	36	50	37	59	44
(if member)	42	32	44	32	45	33	53	40
Softball (3rd - 11th grade)	107	79	109	81	115	85	129	86
(if member)	96	71	98	73	104	77	116	77
Swimming:								
Summer swimming lessons	50	33	50	33	53	35	54	36
(if member)	45	30	45	30	48	32	49	32
School year swimming lessons	50	33	50	33	53	35	54	36
(if member)	45	30	45	30	48	32	49	32
Summer rec swim team	150	100	152	101	159	106	162	108
Summer rec swim camp	27	18	27	18	29	19	30	20
Sessions:								
Babysitter certification	77	57	77	57	81	60	85	64
CPR & first aid	68	57	68	57	72	60	73	61
Rock climbing merit badge	39	26	39	26	42	28	42	28

FEES CONT.

FUND 21	APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019		APPROVED FY 2020	
Hunter safety	11	7	11	7	11	7	11	\$7
Itty Bitty Baseball	43	36	44	37	47	39	47	\$39
(if member)	39	32	40	33	42	35	42	35
Itty Bitty Soccer	43	36	44	37	47	39	47	39
(if member)	39	32	40	33	42	35	42	35
Itty Bitty Basketball	43	36	44	37	47	39	47	39
(if member)	39	32	40	33	42	35	42	35
Itty Bitty Football	43	36	44	37	47	39	47	39
(if member)	39	32	40	33	42	35	42	35
Itty Bitty Ball	43	36	44	37	47	39	47	39
(if member)	39	32	40	33	42	35	42	35
Parenting with love & logic	41	34	42	35	42	35	43	36
Scrapbooking	13	11	14	12	14	12	14	12
Scrapbooking sleepover	24	20	25	21	26	22	26	22
Sign language	52	43	53	44	55	46	56	47
Women on weights - members only	170	125	150	125	160	135	160	135
Summer youth camp	58	48	58	48	59	49	60	50
Princess/Superhero party	16	13	14	12	16	13	16	13
Cheer "mock" tryouts	-	-	-	-	-	-	-	-
Adult triathlon training	113	84	115	85	120	89	123	92
(if member)	102	76	104	77	108	80	111	83
RAD women	38	32	38	32	41	34	41	34
Private gymnastics lessons / half hour	22	22	22	22	25	25	25	25
Gym-Cross Training for Youth (5 week)	60	50	60	40	52	43	-	-
Gym-Cross Training for Youth (6 week)	72	60	72	60	76	63	-	-
Dance Camp:								
5 & 6 years old	44	37	46	38	47	39	47	39
7 - 14 years old	69	69	70	70	72	72	73	73
Dance:								
Enrollment Fee	-	-	-	-	-	-	25	25
Summer Dance Class	-	-	-	-	-	-	89	79
30 minutes	43	32	43	32	46	34	46	34
40 minutes	41	34	42	35	43	36	44	37
50 minutes	44	37	46	38	47	39	47	39
Gymnastics:								
45 minutes 1 day per week	46	34	47	35	49	36	-	-
45 minutes 2 days per week	77	56	77	57	81	60	82	61
1 hour 1 day per week	50	37	51	38	54	40	55	41
1 hour 2 days per week	86	64	86	64	92	68	93	69
1 hour 2 days per week (pre-team)	70	64	70	64	75	68	76	69
1 1/2 hours 1 day per week	58	48	58	48	85	77	62	52

FEES CONT.

FUND 21	APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019		APPROVED FY 2020	
1 1/2 hours 2 days per week	101	84	102	85	61	51	-	-
1 1/2 hours 2 days per week (pre-team)	92	84	94	85	107	89	100	91
1 1/2 hours 3 days per week	151	126	151	126	158	132	161	134
2 hours 1 day per week	67	56	-	-	-	-	-	-
2 hours 2 days per week	114	95	100	95	102	97	104	99
2 hours 3 days per week	163	136	163	136	163	139	148	141
2 hours 4 days per week	199	166	199	166	199	169	180	171
2 1/2 hours 1 day per week	72	60	72	60	72	61	65	62
2 1/2 hours 2 days per week	130	108	130	108	130	110	118	112
2 1/2 hours 3 days per week	185	154	185	154	185	157	168	160
3 hours 1 day per week	77	73	-	-	-	-	-	-
3 hours 2 days per week	143	136	143	136	146	139	148	141
3 hours 3 days per week	182	173	182	173	185	176	188	178
3 hours 4 days per week	223	212	-	-	-	-	-	-
Level 6 extra class	43	41	43	41	44	42	44	42
Gymnastics - Summer (June, July & Aug)								
45 minutes 1 day per week	-	-	59	44	62	46	62	46
45 minutes 2 days per week	-	-	96	71	101	75	103	76
1 hour 1 day per week	62	46	63	47	66	49	68	50
1 hour 2 days per week	108	80	109	80	112	83	115	85
1 hour 2 days per week (PreTeam)	88	80	88	80	91	83	94	85
1 1/2 hours 1 day per week	72	60	73	61	77	64	108	98
1 1/2 hours 2 days per week	126	105	126	105	132	110	78	65
1 1/2 hours 2 days per week (PreTeam)	116	105	116	105	121	110	134	112
1 1/2 hours 3 days per week	188	157	188	157	197	164	123	112
2 hours 1 day per week	84	70	-	-	-	-	199	166
2 hours 2 days per week	143	119	125	119	127	121	-	-
2 hours 3 days per week	204	170	204	170	204	172	129	123
2 hours 4 days per week	248	207	248	207	248	211	184	175
2 1/2 hours 1 day per week	90	75	90	75	90	76	225	214
2 1/2 hours 2 days per week	162	135	162	135	162	137	81	77
2 1/2 hours 3 days per week	230	192	230	192	230	194	146	139
3 hours 1 day per week	95	90	-	-	-	-	207	197
3 hours 2 days per week	176	168	179	170	182	173	184	175
3 hours 3 days per week	223	212	227	216	230	219	233	222
3 hours 4 days per week	274	261	-	-	-	-	-	-
Level 6 Extra Class	54	51	54	51	55	52	56	53
Cheer (Fall):								
Enrollment Fee	-	-	-	-	-	-	25	25
30 minutes	41	34	42	35	42	35	43	36

FEES CONT.

FUND 21	APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019		APPROVED FY 2020	
50 minutes	44	37	46	38	47	39	47	39
Cheer (Summer):								
30 minutes	64	59	64	59	73	61	73	61
50 minutes	74	69	74	69	86	72	86	72
Preschool:								
2 days / week	84	70	86	72	91	76	92	77
3 days / week	104	87	107	89	113	94	\$114	95
Summer preschool	164	137	169	141	178	148	180	150
Hap Ki-Do	65	55	65	55	65	55	65	55
Other Programs:								
Slim-to-Win	250	250	250	250	260	260	260	260
Adaptive Volleyball	35	35	35	35	35	35	35	35
Adaptive Bowling	35	35	45	45	45	45	35	35
Adaptive Basketball	16	16	26	26	26	26	36	36
Private swim lessons	22	22	22	22	25	25	25	25
Ski & snowboarding school (with American Fork City)	215	215	215	215	225	225	230	230
Special Olympics swim team	38	28	49	39	49	39	57	42
USA swim - starfish	43	32	-	-	-	-	-	-
USA swim - dolphins	47	35	47	35	50	37	82	61
USA swim - sharks	50	37	50	37	53	39	85	63
USA swim - jr. silver	55	41	55	41	59	44	92	68
USA swim - jr. gold	63	47	63	47	68	50	100	74
USA swim - senior (Sep-Feb)	49	36	49	36	51	38	-	-
USA swim - senior (Mar-Aug)	82	61	84	62	88	65	120	89
USA yearly equipment fee	25	25	26	26	28	28	-	-
USA yearly membership fee	70	70	75	75	85	85	85	85
WSI	160	160	160	160	170	170	170	\$70
Lifeguard class	200	200	200	200	200	200	200	200
Masters Swimming	-	-	20	20	22	22	22	22
Canyons bus only (with American Fork City)	101	101	101	101	-	-	-	-
Gymnastics meet fees	435	435	435	435	445	445	445	445
Concealed weapons	45	45	45	45	48	48	49	49
Facility Services:								
Body fat testing		12		12		12		13
Personal Training:		Per Trainer		Per Training		Per Training		Per trainer
Birthday Party Packages:								
Package 1 - room		75		75		80		80
Package 2 - gym		80		80		85		95
Package 3 - rock wall		90		90		95		85

FEES CONT.

FUND 21	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Package 4 - pool	100	100	105	105
Kid Fit - 1st Child	3	3	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	350	350
Pool rental- Alpine School Dist. meet	450	450	450	450
Lap Lanes - Short Course - Alpine S.D.)	-	-	10	10
Lap Lanes - Long Course (Alpine S.D.)	-	-	12	12
Lap Lanes - Short Course	-	-	12	12
Lap Lanes - Long Course	-	-	12	12
Full gymnasium / hour	50	50	55	55
each additional after 3 hours	20	20	25	25
all day	225	225	250	250
Half gymnasium	35	35	40	40
each additional after 3 hours	15	15	20	20
all day	160	160	180	180
Full multi-purpose room	50	50	55	55
each additional after 3 hours	20	20	25	25
all day	225	225	250	250
Half multi-purpose room	35	35	40	40
each additional after 3 hours	15	15	20	20
all day	160	160	180	180
Small conference room	35	35	40	40
each additional after 3 hours	15	15	20	20
all day	160	160	180	180
Climbing wall / hour	40	40	40	40
Small lock rental / month	8	8	-	-
Large lock rental / month	10	10	-	-

OUTDOOR POOL FUND

FUND 22	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
34 Operating Revenues:				
71 Outdoor Pool Revenue	\$ 240,611	\$266,320	\$204,435	\$204,435
38 Contributions & Transfers:				
10 Legacy Center Contribution	94,345	135,345	120,545	148,258
20 Transfer from RDA	196,441	-	-	-
TOTAL FUND REVENUES	\$ 531,397	\$401,665	\$324,980	\$352,693
41 Expenses:				
10 Salaries & Wages	\$ 131,862	\$126,564	\$154,912	\$157,293
13 Employee Benefits	9,688	10,988	11,851	12,033
27 Utilities	-	-	-	-
30 Electricity - Lehi City Power	-	-	-	-
33-101 Operations & Maintenance	132,634	148,503	132,017	133,367
57-100 Capital Outlay	141,567	66,945	26,200	50,000
TOTAL FUND EXPENSES	\$ 415,751	\$353,000	\$324,980	\$352,693
FUND SURPLUS / (DEFICIT)	\$ 115,646	\$48,664	-	-

FEES								
FUND 22	APPROVED FY 2017		APPROVED FY 2018		APPROVED FY 2019		APPROVED FY 2020	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Season Pass:								
Family (up to 6 people)	\$ 175	\$ 160	\$ 198	\$ 168	\$ 193	\$ 168	\$ 193	\$ 168
+ each additional family member	25	25	30	30	30	30	30	30
If Legacy Center Annual pass holder	123	112	138.6	117.6	135	118	135	118
Individual	100	80	110	110	110	84	110	84
Pool Rental		300		400		400		400
Daily Admission:								
Ages 12 - 59		5		6		6		6
Ages 4 - 11		4		5		5		5
Ages 3 and under		Free		Free		Free		Free
Seniors (60+)		1.50		2		2		2
Water aerobics		3		3		3		3
Lap swimming		2		3		3		3
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)		20		25		25		25



ENTERPRISE FUNDS

WATER

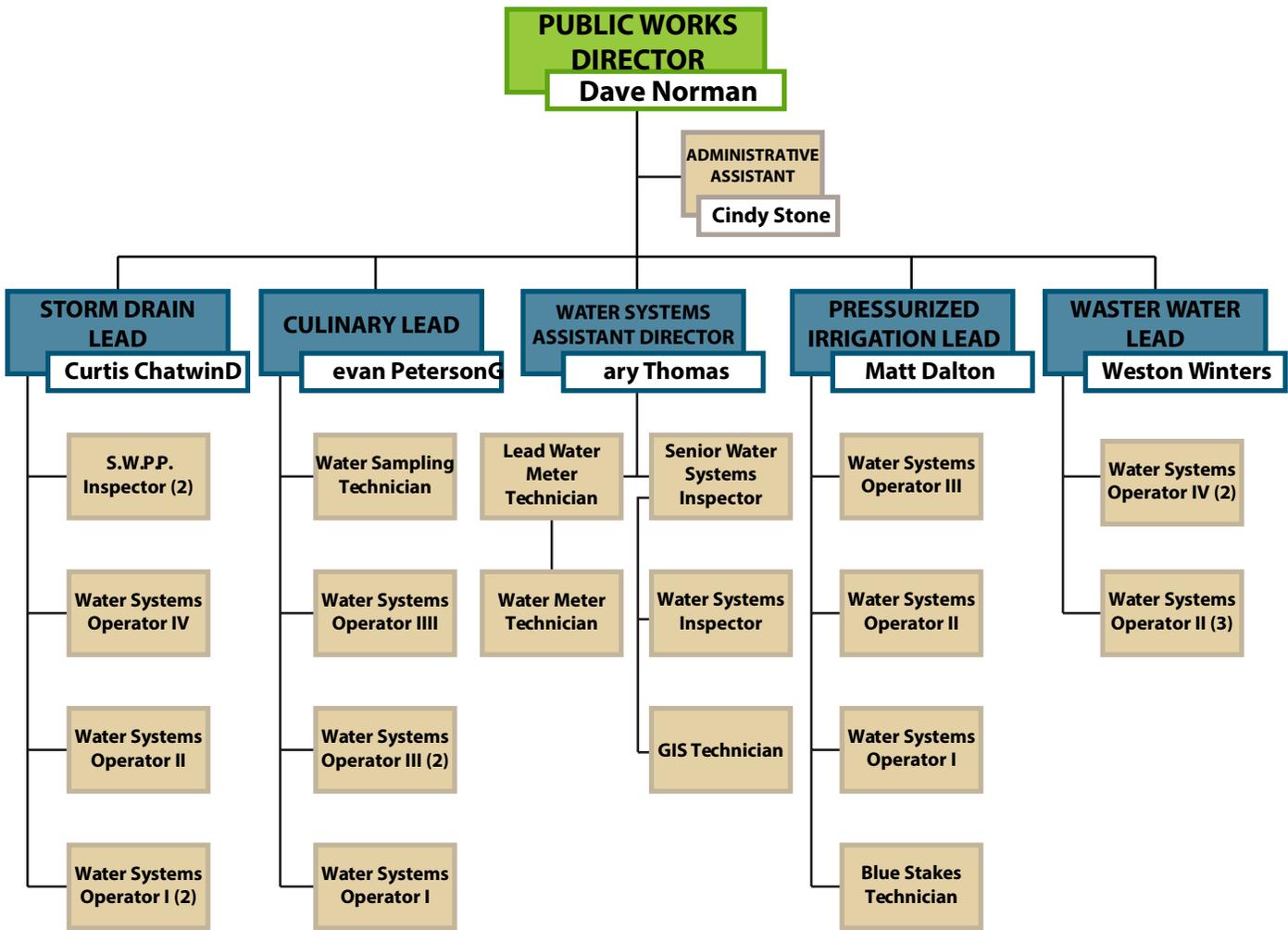
THE WATER DIVISION AIMS TO PROVIDE SAFE AND RELIABLE WATER RESOURCES TO LEHI RESIDENTS THROUGH DEVELOPING AND MAINTAINING QUALITY FACILITIES AND INFRASTRUCTURE.



More public outreach on city-owned projects, including information and citizen awareness.

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 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-time:					
Storm Drain (57)	5.65	7.65	8.00	8.00	8.00
Culinary Water (51)	9.00	11.00	12.00	11.00	11.00
Pressurized Irrigation (55)	4.65	4.00	5.00	5.00	5.00
Waste Water (52)	5.00	6.00	6.00	6.00	7.00
Senior Water Systems Inspector (52)	-	1.00	1.00	1.00	1.00
Water Systems Inspector (52)	-	1.00	1.00	2.00	2.00
GIS Technician	-	-	-	-	1.00
TOTAL FTE	24.30	30.65	33.00	33.00	35.00

Detailed staffing information is found under each division description.

STORM DRAIN

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Storm Drain (57)					
Full-time:					
Storm Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Operator IV	-	1.00	2.00	1.00	1.00
Storm Water Systems Operator III	-	-	-	1.00	1.00
Storm Water Systems Operator II	1.00	1.00	2.00	2.00	2.00
Storm Water Systems Operator I	2.00	2.00	1.00	1.00	1.00
Storm Water Systems S.W.P.P. Inspector	1.00	2.00	2.00	2.00	2.00
Seasonal/Temporary:					
Water Laborer	0.65	0.65	-	-	-
TOTAL FTE	5.65	7.65	8.00	8.00	8.00

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Storm Drains Cleaned (%)	✗	33%	2%	30%	23%	45%
SWPP Permits Issued	✓	79	110	-	208	-
Active SWPP Permits	✓	119	176	-	224	-

BUDGET INFORMATION

FUND 57	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
30 Operating Revenues:				
10 Interest Income	\$ 37,607	\$ 44,430	\$ 4,000	\$ 4,000
31 Drainage Service Charges	1,098,866	1,162,357	1,100,000	1,100,000
36 Miscellaneous Revenues:				
00 Miscellaneous Revenue	-	-	20,049	20,049
01 Reappropriate Fund Balance	-	-	568,162	588,891
37 Capital Revenues:				
25 Capital Contribution	5,182,318	4,788,967	-	-
80 Fund Balance Appropriation	-	-	-	-
TOTAL FUND REVENUES	\$ 6,318,791	\$ 5,995,754	\$ 1,692,211	\$ 1,712,940

BUDGET INFORMATION CONT.

FUND 57	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
40 Operating Expenses:				
10 Salaries & Wages	\$ 275,733	\$ 260,366	\$ 342,129	\$ 356,105
11 Overtime	13,674	9,760	20,000	20,000
13 Employee Benefits	157,704	158,678	214,169	234,922
14 Uniforms	2,369	2,576	4,800	4,800
21 Books, Subscriptions, & Memberships	310	118	2,500	2,500
23 Travel & Training	1,853	4,085	9,000	10,000
24 Office Supplies	1,854	4,249	800	800
25 Fleet Fund Charges	25,000	25,000	25,000	25,000
26 Buildings & Grounds O & M	10,812	10,604	10,000	10,000
29 Risk Management Fund Charges	15,000	15,000	15,000	15,000
31 Professional & Technical	36,760	32,228	45,000	50,000
32 IT Fund Charges	6,000	7,000	7,000	7,000
36 Bond Fees	1,625	1,500	2,750	2,750
42 Billing Expense	9,175	-	7,895	7,895
44 Bad Debt Expense	484	2,631	7,000	7,000
45 Supplies & Maintenance	10,855	7,733	10,000	10,000
48 System Maintenance	3,869	11,875	70,000	70,000
49 Detention Basin Maintenance	58,210	115,405	42,000	42,000
55 Capital Outlay	-	-	20,000	-
60 Debt Service	56,394	51,986	222,657	222,657
70 Allocation to General Fund	65,610	65,610	65,520	65,520
96 Depreciation/Amortization	1,211,902	1,434,520	-	-
50 Capital Expenses:				
16-004 Pipe Rehabilitation	-	-	315,000	315,000
55-110 Remedial Drainage	-	-	233,991	233,991
TOTAL FUND EXPENSES	\$ 1,965,193	\$ 2,220,923	\$ 1,692,211	\$ 1,712,940
SURPLUS (DEFICIT)	\$ 4,353,598	\$ 3,774,832	-	-

PAYMENT IN LIEU INFORMATION

FUND 78	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
36 Capital Revenues:				
10 Interest Earnings	\$ -	\$ 1,431	\$ -	\$ -
50 Developers/Bonds Contributions	294,543	117,564	450,000	450,000
TOTAL FUND REVENUES	\$ 294,543	\$ 118,995	\$ 450,000	\$ 450,000
50 Capital Expenditures:				
09-003 Jordan Narrow Detention Basin	\$ -	\$ -	\$ 100,000	\$ 100,000
17-001 West Side Detention Facilities	-	-	250,000	120,000
50-001 Contribution to Fund Balance	-	-	100,000	230,000
TOTAL FUND EXPENSES	\$ -	\$ -	\$ 450,000	\$ 450,000
SURPLUS (DEFICIT)	\$ 294,543	\$ 118,995	-	-

FEES

DEPARTMENT 57 - STORM DRAIN	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Impact fee / acre (.25 acre minimum)	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391
Service Charge:				
Residential / month	3	3	3	3
Commercial / 1,000 sq. ft. of impervious surface	1	1	1	1



CULINARY WATER

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-time:					
Water Systems Director*	1.00	1.00	1.00	-	-
Asst. Water Systems Director	1.00	1.00	1.00	1.00	1.00
Water Sampling Technician	1.00	1.00	1.00	1.00	1.00
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Water Meter Technician	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	-	2.00	2.00
Water Systems Operator III	1.00	1.00	2.00	-	1.00
Water Systems Operator II	-	-	1.00	1.00	1.00
Water Systems Operator I	1.00	2.00	2.00	1.00	-
Water Meter Technician	1.00	2.00	1.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	9.00	11.00	12.00	11.00	11.00

*Water Systems Director is changed to the Public Works Director during FY 2019.

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Service Connections per FTE	✘	1,449	1,431	<3,500	1,489	1,500
Total Culinary Connections	✔	15,944	17,170	16,500	17,863	18,500
Residential Culinary Connections	✔	12,845	16,368	13,000	17,276	18,000

BUDGET INFORMATION

FUND 51 - CULINARY FUND	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
30 Operating Revenues:				
00 Miscellaneous Revenue	\$ 140,547	\$ 178,455	\$ 100,000	\$ 100,000
10 Interest Earnings	37,268	99,183	-	-
11 Water Service Charges	5,165,256	5,147,281	5,430,381	5,906,348
21 Water Hook Up Fees	411,014	523,787	350,000	350,000
40 CWP Water Revenues	1,047,310	7,294,687	3,418,845	1,000,000
36-40 Gain/Loss on Sale Fixed Assets	14,870	-	-	-
70 Bond Proceeds	-	-	3,512,040	-
35 As Built Drawing Fees	-	-	135,000	135,000
37 Capital Revenues:				
30 Contributions from Developers	2,323,650	2,435,524	-	-
35 Reappropriation of Fund Balance	-	-	-	-
TOTAL FUND REVENUES	\$ 9,139,915	\$ 15,678,918	\$ 12,946,266	\$ 7,491,348
40 Operating Expenses:				
10 Salaries & Wages	\$ 621,351	\$ 650,708	\$ 796,256	\$ 795,754
11 Overtime	21,357	35,815	30,000	30,000
13 Employee Benefits	373,343	382,235	455,231	468,475
14 Uniforms	3,407	3,302	6,600	6,600
21 Books, Subscriptions, & Memberships	5,423	5,832	10,250	10,250
23 Travel & Training	28,068	19,368	27,000	27,000
24 Office Supplies	3,354	8,092	8,500	13,500
25 Fleet Fund Charges	111,240	111,561	111,240	175,000
26 Buildings & Grounds O & M	14,724	32,635	55,000	55,000
27 Utilities	24,706	40,571	42,000	42,000
28 Supplies & Maintenance	33,798	40,581	83,000	83,000
29 Risk Management Fund Charges	60,000	60,000	60,000	60,000
30 Electricity - Lehi City Power	614,439	592,928	600,000	600,000
31 Professional & Technical	207,645	66,637	133,000	173,000
32 IT Fund Charges	32,000	37,779	37,000	37,000
36 Bond Fees	-	-	6,500	6,500
38 Water Purchase	146,721	199,199	405,000	1,217,500
42 Billing Expense	60,714	51,857	55,000	50,000
44 Bad Debt Expense	5,782	5,611	15,000	15,000
45 Special Department Supplies	10,378	3,372	12,000	12,000
47 Annual Meter Maintenance	-	-	35,000	37,000
48 System Maintenance	1,158,197	734,590	570,480	570,480
49 Tools	10,061	5,713	20,000	20,000
63 Debt Service	30,440	24,774	-	222,549
71 Allocation to General Fund	174,500	174,500	174,500	250,000
95 Depreciation	1,351,616	-	-	-
76 CWP Water Purchase	1,047,310	7,294,687	3,418,845	1,000,000

BUDGET INFORMATION CONT.

FUND 51 - CULINARY FUND	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
50 Capital Expenses:				
58 Capital	\$ -	\$ -	\$ 76,600	\$ -
18-001 Capital Outlay - Spring Line Replace	-	-	300,000	-
18-003 Capital Outlay - 600 E Tank Replace	-	-	1,358,257	-
19-001 Springs Rehabilitation	-	-	270,000	-
Sandpit Transmission Line	-	-	1,512,040	400,000
Sandpit Tank/Pump	-	-	2,000,000	200,000
Depreciation & Amortization	-	1,557,239	-	-
50-001 Reserves	-	-	261,967	813,260
54-100 Capital Outlay - AMI Radio Upgrade	-	-	-	-
TOTAL FUND EXPENSES	\$ 6,150,574	\$ 12,139,586	\$ 12,946,266	\$ 7,491,348
FUND SURPLUS / (DEFICIT)	\$ 2,989,641	\$ 3,539,332	\$ -	\$ -

FEES

DEPARTMENT 51	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Water Connection Fee:				
3/4" meter	\$ 401.80	\$ 401.80	\$ 401.80	\$ 401.80
1" meter	466.90	466.90	466.90	466.90
1 1/2" meter	1,447.97	1,447.97	1,447.97	1,447.97
2" meter	1,654.29	1,654.29	1,654.29	1,654.29
3" meter	1,960.47	1,960.47	1,960.47	1,960.47
4" meter	3,207.12	3,207.12	3,207.12	3,207.12
Water Impact Fee:				
Residential / dwelling unit	1,200	1,200	1,194.07	1,194.07
Non-Residential:				
3/4" meter	1,200	1,200	1,194.07	1,194.07
1" meter	3,246	3,246	3,184.19	3,184.19
1 1/2" meter	4,048	4,048	3,980.23	3,980.23
2" meter	12,898	12,898	12,736.75	12,736.75
3" meter	28,360	28,360	27,861.64	27,861.64
4" meter	48,624	48,624	50,150.95	50,150.95
6" meter	113,453	113,453	111,446.56	111,446.56
8" meter	194,497	194,497	191,051.25	191,051.25
Water Service Charge:				
Base rate / connection / month	16.25	16.25	16.74	17.24
+ / 1,000 gallons used (1-30,000 gallons)	1.09	1.09	1.12	1.16
+ / 1,000 gallons used (>30,000 gallons)	2.18	2.18	2.25	2.31
Commercial				
Base rate/connection/month	16.25	16.25	16.74	17.24
+ / 1000 gallons used	1.09	1.09	1.12	1.16

PRESSURIZED IRRIGATION

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-time:					
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator III	1.00	1.00	1.00	2.00	2.00
Water Systems Operator II	1.00	-	-	-	1.00
Water Systems Operator I	-	1.00	2.00	1.00	-
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
Seasonal/Temporary:					
Water Education Specialist	0.65	-	-	-	-
TOTAL FTE	4.65	4.00	5.00	5.00	5.00

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Service Connections per FTE	✓	3,501	2,916	3,120	3,177	3,200

BUDGET INFORMATION

FUND 55	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
30 Operating Revenues:				
00 Miscellaneous Revenue	\$ 1,205	\$ 5,315	\$ 35,000	\$ 35,000
10 Interest Earnings	19,844	26,202	1,500	1,500
21 Secondary Water Hook Up Fees	194,242	439,761	450,000	350,000
30 Contributions from Developers	5,745,210	6,651,018	-	-
31 Pressurized Irrigation Service Charges	2,455,067	2,562,296	3,142,800	3,139,972
36-40 Gain/Loss of Fixed Assets	-	-	-	-
36-70 Bond Proceeds	-	-	14,487,960	-
39-20 Transfer from Culinary Water	-	-	-	222,549
37 Capital Revenues				
35 Reappropriated Fund Balance	-	-	-	4,732,311
TOTAL FUND REVENUES	\$ 8,415,568	\$ 9,684,592	\$ 18,117,260	\$ 8,481,332

BUDGET INFORMATION CONT.

FUND 55	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
40 Operating Expenses:				
10 Salaries & Wages	\$ 167,294	\$ 187,443	\$ 265,499	\$ 274,769
11 Overtime	6,030	8,529	15,000	15,000
13 Employee Benefits	108,610	87,825	167,395	179,402
14 Uniforms	3,279	1,667	2,500	3,000
21 Books, Subscriptions, & Memberships	335.00	-	500	500
23 Travel & Training	1,227	946	5,000	5,000
24 Office Supplies	984	6,032	7,000	7,000
25 Fleet Fund Charges	25,000	25,000	25,000	25,000
26 Buildings & Grounds O & M	21,678	21,149	20,000	20,000
27 Utilities	1,728	2,100	2,000	2,000
29 Risk Management Fund Charges	50,000	50,000	50,000	50,000
30 Electricity - Lehi City Power	209,511	217,691	210,000	300,000
31 Professional & Technical	33,116	36,986	40,000	40,000
36 Bond Fees	-	-	5,000	3,000
42 Billing Expense	12,978	-	-	15,000
44 Bad Debt Expense	-	3,218	7,500	15,000
45 Supplies & Maintenance	18,814	5,084	16,000	16,000
46 Water Share Assessments PI Meters	915,624 -	980,354 -	1,043,000 1,500,000	1,300,000 -
48 System Maintenance	231,090	292,929	250,000	400,000
61-200 Interest Expense	-	24,774	-	-
63 Debt Service	30,440	-	-	1,235,681
71 Allocation to General Fund	64,890	64,890	64,890	64,890
95 Depreciation	1,444,933	1,594,781	-	-
50 Capital Expenses:				
10-001 Fire Hydrant / Mainline Replacement	-	-	300,000	300,000
10-002 SCADA Upgrades	-	-	20,000	20,000
10-003 Reserves	-	-	932,926	-
19-001 Brooks Reservoir Rehabilitation	-	-	150,000	-
19-002 North Lake Repairs	-	-	30,000	-
Sandpit Transmission Line	-	-	2,700,000	-
Future Connection	-	-	966,460	-
19-005 Dry Creek Reservoir	-	-	9,321,500	4,000,000
20-001 Seasons Reservoir Repair	-	-	-	150,000
20-002 Oak Hollow Well Spare Motor	-	-	-	40,000
TOTAL FUND EXPENSES	\$ 3,347,561	\$ 3,611,395	\$ 18,117,260	\$ 8,481,332
FUND SURPLUS/ (DEFICIT)	\$ 5,068,007	\$ 6,073,197	\$ -	\$ -

FEES				
DEPARTMENT 55	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
PI Connection Fee:				
1" lateral	\$ 466.90	\$ 466.90	\$ 466.90	\$ 485.22
1 1/4" lateral	-	-	-	-
1 1/2" lateral	1,110.96	1,110.96	1,110.96	1,954.86
2" lateral	1,258.43	1,258.43	1,258.43	2,025.55
3" Lateral	-	-	-	5,195.12
4" Lateral	-	-	-	5,217.90
6" Lateral	-	-	-	5,887.77
8" Lateral	-	-	-	7,672.42
10" Lateral	-	-	-	9,079.94
PI Impact Fee:				
Residential (single & multi-family) / acre (.25 acre minimum)	4,270	4,270	4,378.63	4,378.63
Non-Residential / pervious acre (.25 acre minimum)	6,703	6,703	6,736.35	6,736.35
PI Service Charge:				
Base rate / connection / month	2.14	2.14	5.00	5.15
+ / sq. ft. lot divided by 43,560	41.67	41.67	45.84	47.21
Minimum / month charge	10.47	10.47	14.17	14.59
Pre-construction water permit base	85	85	85	85
+ / 1,000 sq. ft. of lot	1	1	1	1
or + / lot (whichever is less)	25	25	25	25
Fire hydrant non-metered usage	110	110	110	110
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	4.14
+ / 1,000 gallons used	0.80	0.80	0.80	0.80
Minimum / month charge	12.47	12.47	12.47	12.47
Shareholder charge base	4.14	4.14	7.00	7.21
+ / month / share	5.84	5.84	6.42	6.62
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 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-time:					
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	2.00	1.00	2.00
Water Systems Operator III	-	1.00	-	1.00	3.00
Water Systems Operator II	2.00	2.00	3.00	3.00	1.00
Water Systems Operator I	2.00	2.00	-	-	-
TOTAL FTE	5.00	6.00	6.00	6.00	7.00

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Sewer Mains Cleaned (yearly)	✓	72%	74%	70% - 75%	73%	70% - 75%
Sewer Backups per Year	✓	0	0	0	0	0
Service Connections per FTE	✓	2,657	2,794	-	2,920	3,000

BUDGET INFORMATION

FUND 52 - WASTE WATER	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
30 Operating Revenues:				
00 Miscellaneous Revenue	\$ 58,482	\$ 73,407	\$ 25,000	\$ 25,000
31 Sewer Service Charges	8,515,717	8,560,318	8,725,000	9,025,000
10 Interest Income	68,799	94,179	-	-
36-40 Gain/Loss of Fixed Assets	19,320	-	-	-
37 Capital Revenues:				
37-25 Contributions Capital Funding	4,098,652	4,485,233	-	-
37-35 Reassigned Fund Balance	-	-	-	468,328
TOTAL FUND REVENUES	\$ 12,760,970	\$ 13,213,136	\$ 8,750,000	\$ 9,518,328
40 Operating Expenses:				
10 Salaries & Wages	\$ 297,924	\$ 478,529	\$ 413,130	\$ 476,014
11 Overtime	26,466	27,946	20,000	20,000
13 Employee Benefits	195,263	329,621	275,674	326,617
14 Uniforms	3,218	1,211	6,200	6,200
21 Books, Subscriptions, & Memberships	125	385	1,400	1,400
23 Travel & Training	2,456	6,185	16,200	16,200
24 Office Supplies	2,417	4,445	5,500	5,500
25 Fleet Fund Charges	125,000	125,000	125,000	125,000
26 Buildings & Grounds O & M	61,018	67,645	60,000	60,000
27 Utilities	3,210	3,984	10,000	10,000
28 Supplies & Maintenance	6,074	28,434	50,000	50,000
29 Risk Management Fund Charges	50,000	50,000	50,000	50,000
30 Electricity - Lehi City Power	8,584	9,253	5,000	5,000
31 Professional & Technical	23,220	37,038	50,000	50,000
32 IT Fund Charges	6,000	6,000	7,000	7,000
33 Timpanogos Sewer District	6,813,660	6,656,461	6,725,000	7,469,782
43 Billing Expense	68,214	80,064	35,000	35,000
44 Bad Debt Expense	-	4,235	30,000	30,000
45 Department Supplies	9,392	4,879	10,000	10,000
48 System Maintenance	89,567	58,005	98,615	98,615
61 Interest Expense	-	-	3,000	3,000
71 Allocation to General Fund	150,000	150,000	150,000	150,000
90 Amortization Expense	-	-	3,000	3,000
95 Depreciation	1,531,892	1,709,861	-	-
50 Capital Expenses:				
10-002 Manhole/Main Line Rehab	-	-	200,000	510,000
14-001 TV Inspection Van	-	-	-	-
50-001 Reserves	-	400,281	-	-
54-000 Capital	-	-	-	-
58-000 Capital Improvements	-	-	-	-
TOTAL FUND EXPENSES	\$ 9,473,700	\$ 9,839,182	\$ 8,750,000	\$ 9,518,328
FUND SURPLUS/ (DEFICIT)	\$ 3,287,270	\$ 3,373,954	-	-

FEES

DEPARTMENT 52	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Impact Fee:				
Residential / dwelling unit	\$ 460	\$ 460	\$ 761.43	\$ 761.43
Non-Residential:				
3/4" meter	460	460	761.43	761.43
1" meter	1,230	1,230	2,059.65	2,059.65
1 1/2" meter	1,534	1,534	2,568.54	2,568.54
2" meter	4,914	4,914	8,184.05	8,184.05
3" meter	10,745	10,745	17,995.01	17,995.01
4" meter	18,424	18,424	30,852.95	30,852.95
6" meter	42,987	42,987	71,988.30	71,988.30
8" meter	73,694	73,694	123,412.42	123,412.42
Service Charge:				
Base rate / connection / month	19	19	19	19
+ / 1,000 gallons used	2	2	2	2
Timpanogos Special Service District (Regional Sewer Treatment Plant):				
Impact Fee:				
Single family housing / house	2,563	2,563	1,708	1,708
Multi unit residential / dwelling unit	2,563	2,563	1,110	1,110
Commercial, industrial, institutional	See TSSD	See TSSD	See T.S.S.D.	See T.S.S.D.

POWER

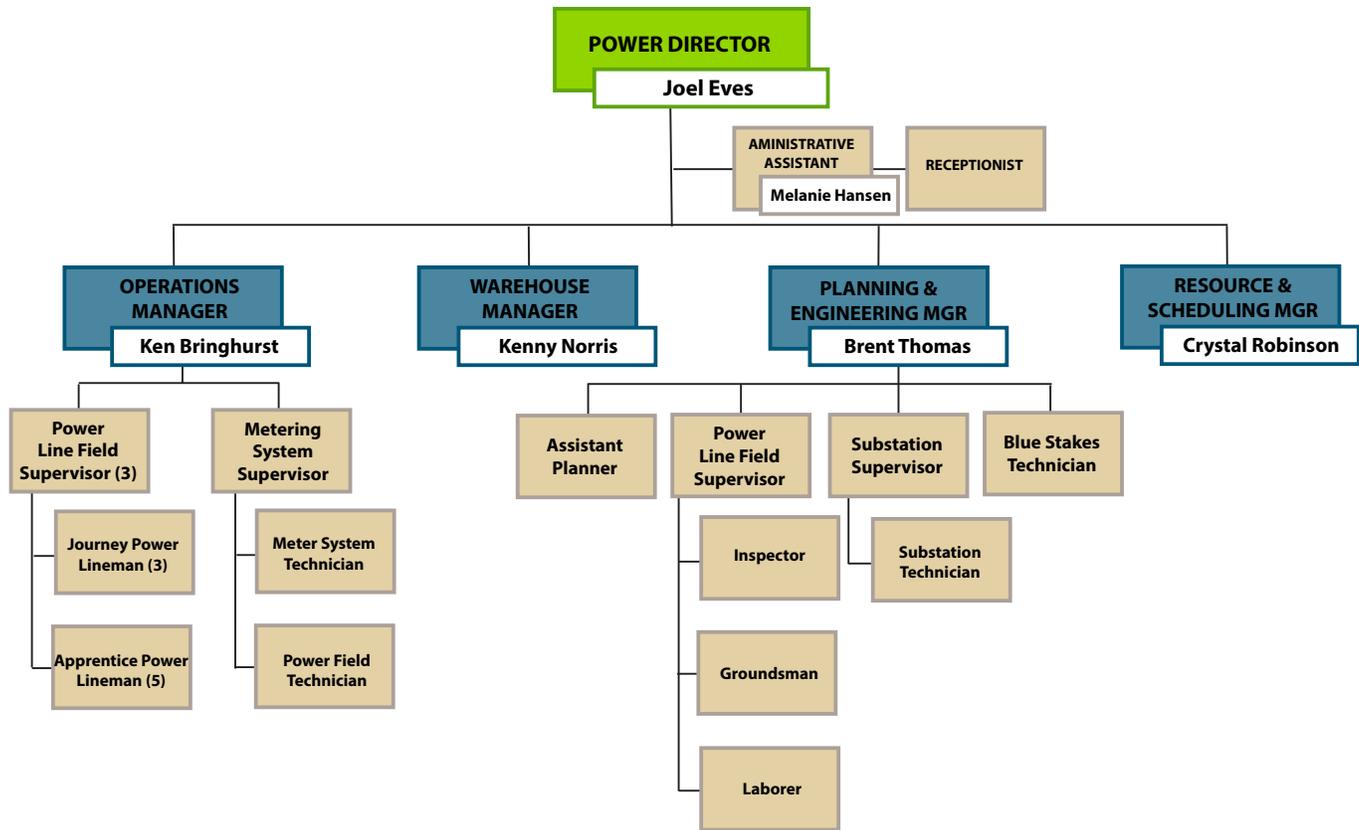
THE LEHI CITY POWER DEPARTMENT PROVIDES RELIABLE ELECTRICAL SERVICE TO OUR CUSTOMERS WITH LOCAL CONTROL AND COMPETITIVE RATES.



Use technology and improve infrastructure to provide a positive customer experience for Lehi families.

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.



ENTERPRISE FUNDS



POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	PLANNED FY 2020
Full-time:					
Power Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00	1.00	1.00
Assistant Power Planner/System Design	1.00	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00	1.00
Metering System Supervisor	1.00	1.00	1.00	1.00	1.00
Power Line Field Supervisor	4.00	4.00	4.00	1.00	1.00
Substation Technician Foreman	1.00	1.00	1.00	1.00	1.00
Journey Power Lineman	7.00	3.00	3.00	6.00	8.00
Metering System Technician	1.00	1.00	1.00	1.00	1.00
Warehouse Manager	1.00	1.00	1.00	1.00	1.00
Apprentice Lineman	1.00	5.00	6.00	3.00	3.00
Substation Technician	1.00	1.00	1.00	1.00	1.00
Power/Fiber Inspector	1.00	1.00	1.00	1.00	1.00
Laborer	1.00	1.00	1.00	2.00	2.00
Service Laborer	1.00	1.00	1.00	1.00	1.00
Blue Stakes Technician	1.00	1.00	1.00	2.00	2.00
Forecast Manager	-	-	-	1.00	1.00
Meter Reader	-	1.00	1.00	1.00	1.00
Part-Time Benefited:					
Meter Reader	0.67	-	-	-	-
Part-Time Non-Benefited:					
Administrative Assistant	0.75	-	-	0.50	0.50
TOTAL FTE	26.42	27.00	28.00	28.50	30.50

***Funded, but unfilled position.*

PERFORMANCE MEASURES

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2017	ACTUAL FY 2018	TARGET FY 2019	ACTUAL FY 2019	TARGET FY 2020
Street Lights Audited per Year (%)	✗	9%	0%*	10%	17%	25%
Non-Operational Street Lights (%)	✗	1.8%	0%*	10%	10.6%	10%
SAIFI (Average Number of Interruptions/ Customer)	✓	1.19	0.763	0.75	0.41	0.75
SAIDI (Average Outage Duration/Customer; in minutes)	✓	52.00	45.03	45	38.84	45
Megawatt Hours Billed to Used (%)	✗	92%	95%	95%	94.4%	95%
Decrease in power usage per household from previous year (%)	✗	-4%	0%	1%	-1%	1%

*Due to project workload, audits were not completed for FY 2018. Audits will resume in FY 2019.

BUDGET INFORMATION

FUND 53	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
30 Operating Revenues:				
11 Electric Sales Taxable	\$ 27,711,384	\$29,751,161	\$ 28,549,846	\$ 30,262,837
12 Electric Sales Tax Exempt	3,081,830	3,013,363	3,300,000	3,300,000
25 Electric Hook Up Fees	289,263	388,220	275,000	275,000
36 Miscellaneous Revenues:				
00 Miscellaneous Revenue	124,430	174,500	175,000	175,000
03 Temporary Power Charges	72,401	183,363	75,000	75,000
05 Revenue from Damages	21,718	19,741	25,000	25,000
10 Interest Income	114,110	217,382	40,000	40,000
15 Salvage Revenue	36,864	40,002	25,000	25,000
20 Gain/Loss Sales of Fixed Assets	4,423	29,501	-	-
25 Contribution Capital Funding	1,600,630	1,711,190	-	-
50 Late Payment Penalties	148,302	121,935	185,000	185,000
60 Pole Attachment Revenue	66,337	61,947	50,000	50,000
37 Capital Revenues:				
60 Subdivision Development Reimbursement	3,768,814	5,090,525	3,500,000	3,500,000
TOTAL FUND REVENUES	\$ 37,040,506	\$ 40,802,830	\$ 36,199,846	\$ 37,912,837
40 Operating Expenses:				
10 Salaries & Wages	\$ 1,427,990	\$1,649,320	\$2,440,633	\$2,645,599
11 Overtime	112,622	138,892	135,047	155,047
13 Employee Benefits	827,441	575,503	1,299,632	1,401,903
14 Uniforms	18,541	17,231	19,600	22,100
21 Books, Subscriptions, & Memberships	1,305	2,593	3,000	3,000
23 Travel & Training	48,042	40,834	59,200	62,600
24 Office Supplies	6,162	18,576	20,375	25,875

BUDGET INFORMATION CONT.

FUND 53	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
25 Fleet Fund Charges	455,009	455,004	455,000	897,000
26 Buildings & Grounds O & M	136,729	133,230	150,000	150,000
27 Utilities	18,079	47,356	56,000	56,000
28 Supplies & Maintenance	-	607	3,500	3,500
29 Risk Management Fund Charges	300,000	300,000	300,000	300,000
30 Electricity - Lehi City Power	16,270	23,387	17,333	50,000
31 Professional & Technical	105,017	245,878	291,300	190,850
32 IT Fund Charges	20,000	23,381	23,000	23,000
33 Computer Maintenance	612	1,648	5,000	5,000
36 Bond Fees / Admin Fees	1,650	-	2,500	2,500
38 Tree Trimming Expense	70,741	44,778	79,000	79,000
40 Safety	26,393	21,348	36,650	37,150
42 Delinquent Collection Expense	-	-	22,031	22,031
43 Billing Expense	205,650	255,325	200,000	200,000
44 Bad Debt Expense	34,502	129,819	65,000	65,000
45 System Maintenance	1,032,257	962,867	20,000	20,000
45-100 Miscellaneous	21,754	24,441	29,800	29,800
46 Resale Power Purchase	20,536,153	21,829,012	24,794,265	26,106,730
47 Supplies & Maintenance	44,598	72,541	61,000	61,000
48 Substation Maintenance	48,003	21,431	53,500	53,500
49 Power Locating	4,813	4,818	5,500	9,000
60 Debt Service	341,590	327,031	2,056,250	2,056,250
71 Allocation to General Fund	265,920	265,920	266,000	441,000
85 Depreciation	2,281,325	2,788,869	-	-
50 Capital Expenses:				
50-001 Reserves	-	-	1,777,730	1,383,402
53 Improvement to System	-	-	400,000	400,000
54 Capital Outlay	-	-	160,000	150,000
55 Street Light Project	-	-	250,000	250,000
56 Subdivision Construction	-	-	300,000	300,000
57 Power Line Purchases	-	-	150,000	150,000
59-100 New Equipment	-	-	112,000	112,000
59-102 Substation Security	-	-	30,000	30,000
59-120 Designated City Projects	-	-	50,000	50,000
TOTAL FUND EXPENSES	\$ 28,409,168	\$ 30,421,639	\$ 36,199,846	\$ 37,912,837
FUND SURPLUS / (DEFICIT)	\$ 8,631,338	\$ 10,381,191	\$ -	\$ -

ENTERPRISE FUNDS

FEES

DEPARTMENT 53 - POWER	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
Connection Fee:				
Single Phase Single Meter:				
Up to 200 AMPS	\$ 325	\$ 325	\$ 325	Discontinue
201-400 AMPS	450	450	450	Discontinue
Three Phase Single Meter:				
Up to 200 AMPS	350	350	350	Discontinue
201-400 AMPS	275	275	275	Discontinue
401-800 AMPS	975	975	975	Discontinue
801-1,600 AMPS	1,250	1,250	1,250	Discontinue
1,601-2,500 AMPS	1,500	1,500	1,500	Discontinue
2,501-4,000 AMPS	1,900	1,900	1,900	Discontinue
Residential Single Phase up to 200 AMPS*	-	-	-	374.02
Residential Single Phase 201-400 AMPS*	-	-	-	442.02
Commercial Single Phase up to 200 AMPS*	-	-	-	264.02
Commercial Single Phase 201-400 AMPS*	-	-	-	280.02
Commercial Single Phase 201-400 AMPS**	-	-	-	1,588.17
Commercial 3 Phase up to 400 AMP*	-	-	-	575.62
Commercial 3 Phase 401-800 AMP**	-	-	-	1,764.17
Commercial 3 Phase 801-4000 AMP**	-	-	-	1,582.17
Single Phase Multimeter/meter (AMPS cost schedule same as single meter)	-	-	-	140
Three Phase Multimeter/meter (AMPS cost schedule same as single meter)	200	200	200	365
Net Meter	500	500	500	394.81
Impact Fee:				
Residential Single Phase Service Sizes:				
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>		
100	24	5	\$ 1,135	\$ 1,135
125	30	6	1,362	1,362
150	36	7	1,589	1,589
200	48	8	1,816	1,816
225	54	10	2,270	2,270
400	96	14	3,177	3,177
Commercial Single Phase Service Sizes:				
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>		
100	24	5	1,135	1,135
125	30	7	1,589	1,589
150	36	9	2,043	2,043
200	48	14	3,177	3,177
400	96	19	4,312	4,312

*self contained

**instrument rated

FEES CONT.

DEPARTMENT 53 - POWER			APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
Commercial/Residential 3-Phase (120/240)						
Service Sizes:						
125	52	16	3,631	3,631	3,631	3,631
150	62	24	5,447	5,447	5,447	5,447
200	83	31	7,035	7,035	7,035	7,035
400	166	63	14,298	14,298	14,298	14,298
600	249	94	21,333	21,333	21,333	21,333
800	333	126	28,596	28,596	28,596	28,596
1000	416	157	35,631	35,631	35,631	35,631
1200	499	189	42,894	42,894	42,894	42,894
1600	665	252	57,191	57,191	57,191	57,191
2000	831	312	71,035	71,035	71,035	71,035
2500	1039	394	89,418	89,418	89,418	89,418
Commercial/Residential 3-Phase (120/208)						
Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	45	16	3,631	3,631	3,631	3,631
150	54	24	5,447	5,447	5,447	5,447
200	72	31	7,035	7,035	7,035	7,035
400	144	63	14,298	14,298	14,298	14,298
600	216	94	21,333	21,333	21,333	21,333
800	288	126	28,596	28,596	28,596	28,596
1000	360	157	35,631	35,631	35,631	35,631
1200	432	189	42,894	42,894	42,894	42,894
1600	576	252	57,191	57,191	57,191	57,191
2000	721	315	71,489	71,489	71,489	71,489
2500	901	394	89,418	89,418	89,418	89,418
Commercial/Residential 3-Phase (277/480V)						
Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	104	35	7,943	7,943	7,943	7,943
150	125	52	11,801	11,801	11,801	11,801
200	166	73	16,567	16,567	16,567	16,567
400	333	145	32,908	32,908	32,908	32,908
600	499	219	49,702	49,702	49,702	49,702
800	665	290	65,816	65,816	65,816	65,816
1000	831	364	82,610	82,610	82,610	82,610
1200	998	436	98,950	98,950	98,950	98,950

FEES CONT.

DEPARTMENT 53 - POWER			APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
1600	1330	583	132,312	132,312	132,312	132,312
2000	1663	728	165,220	165,220	165,220	165,220
2500	2078	910	206,524	206,524	206,524	206,524
3000	2494	1092	247,829	247,829	247,829	247,829
3500	2910	1272	228,680	228,680	228,680	228,680
3750	3118	1363	309,333	309,333	309,333	309,333
4000	3326	1454	329,985	329,985	329,985	329,985
Service Charge:						
Residential/kWh (\$4.50 minimum bill)			0.08761	0.08761	0.08761	0.08761
Commercial base/month			9	9	9	9
+/kWh. 1st 1,000 kWh (if no demand)			0.0980	0.0980	0.098	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	0.09890	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
Class 1 (>10 kW to 1,000 kW) - credit per kWh			-	-	-	0.04
Meter Tampering			100	100	100	100
Conduit Lease Fee (per foot, per year)						0.75
Pole Attachment/year			18	18	18	18
Solar Meter Fee (Connection Fee)			-	-	-	500
Commercial Solar Interconnection Study			-	-	-	1500
Banner Installation and Removal			150	150	150	150
+ each additional week			50	50	50	50



WASTE COLLECTION

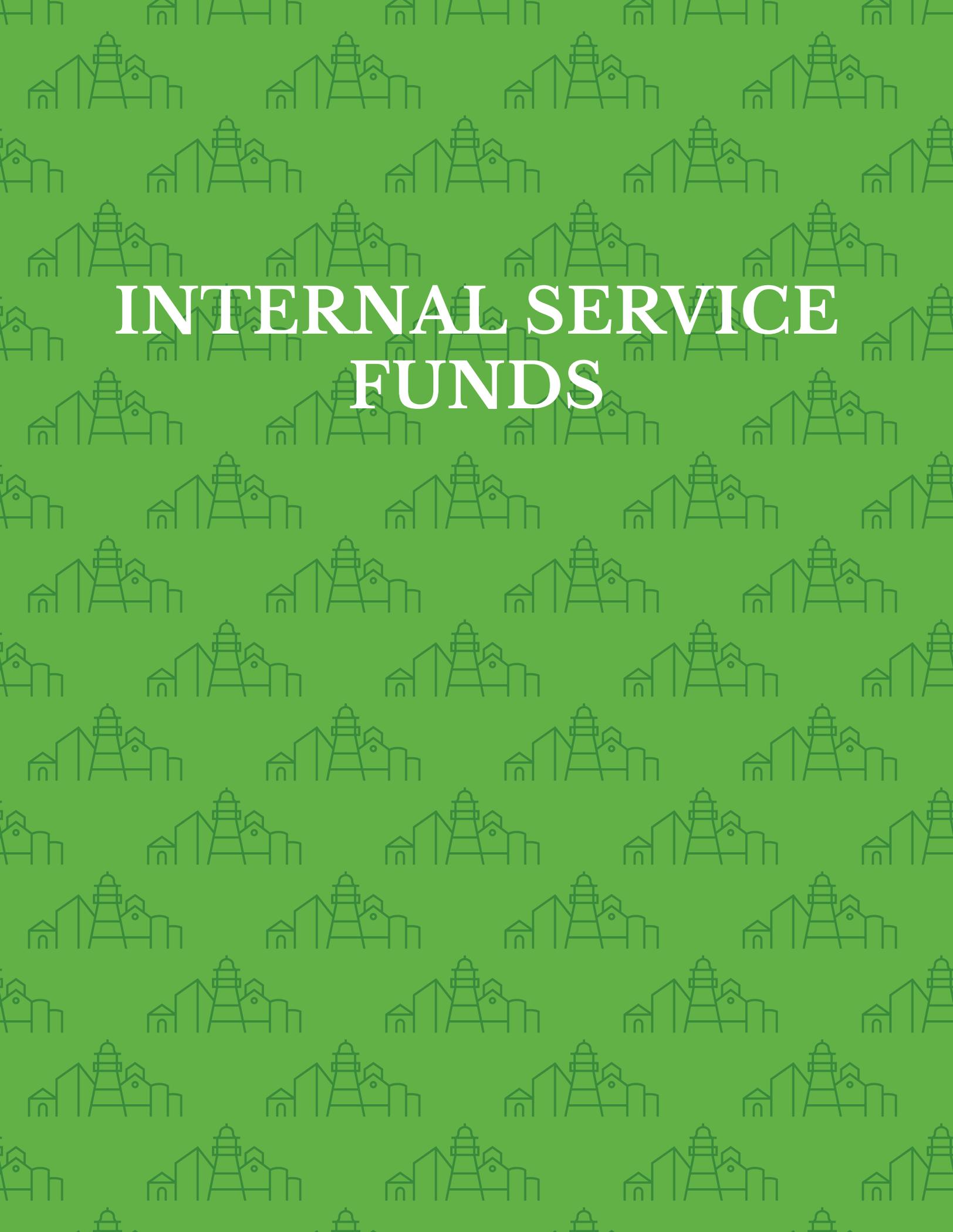
FUND DESCRIPTION

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 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
30 Operating Revenues:				
20 Garbage Service Charges	\$ 2,300,452	\$ 2,412,652	\$ 2,410,000	\$ 2,667,000
22 Dump Pass Receipts	8,580	14,430	7,500	17,000
36 Miscellaneous Revenues:				
10 Interest Income	3,665	4,902	500	500
37 Other Revenues:				
35 Re-Appropriation of Fund Balance	-	-	-	130,500
TOTAL OPERATING REVENUES	\$ 2,312,697	\$ 2,448,939	\$ 2,418,000	\$ 2,815,000
40 Operating Expenses:				
11 Garbage Contract Payment	\$ 1,548,692	\$ 1,647,490	\$ 1,653,000	\$ 1,925,000
38 Operation Expenses by Ton / Month	720,232	754,576	700,000	825,000
39 Glass Recycling	-	2,724	10,000	10,000
42 Billing Expense	24,135	11,416	25,000	25,000
43 Bad Debt Expense	93	3,429	10,000	10,000
45 City Clean-up Expense	7,109	19,303	10,000	10,000
71 Allocation to General Fund	10,000	10,000	10,000	10,000
TOTAL OPERATING EXPENSES	\$ 2,310,261	\$ 2,448,939	\$ 2,418,000	\$ 2,815,000
FUND SURPLUS / (DEFICIT)	\$ 2,436	\$ (16,955)	\$ -	\$ -

ENTERPRISE FUNDS

FEES				
DEPARTMENT 54	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	APPROVED FY 2020
First garbage tote/month	\$ 10.50	\$ 10.50	\$ 10.50	\$ 10.50
Additional garbage tote(s) each / month	10	10	10	10
Recyclables tote (bi-weekly collect) / month	Free	Free	Free	Free
Green waste tote / month (April - November only)	6.50	6.50	6.50	6.50



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 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
36 Miscellaneous Revenues:				
10 Interest Income	\$ 5,124	9,150	7,500	7,500
90 Miscellaneous Revenue	7,429	22,609	-	-
37 Other Revenues:				
80 Reserves	-	-	259,592	314,705
38 Operating Revenues:				
30 Charge to General Fund	817,000	\$650,499	\$661,700	\$661,700
31 Charge to Legacy Center Fund	46,000	53,000	53,000	53,000
32 Charge to Water Fund	32,000	37,000	37,000	37,000
33 Charge to Sewer Fund	6,000	7,000	7,000	7,000
34 Charge to Electric Fund	20,000	23,000	23,000	23,000
35 Charge to Drainage Fund	6,000	7,002	7,000	7,000
36 Charge to Museum Fund	6,000	-	-	-
39 Charge to Fleet Fund	2,000	2,300	2,300	2,300
40 Charge to Risk Management Fund	4,000	4,600	4,600	4,600
41 Charge to Buildings & Grounds Fund	5,000	5,748	5,750	5,750
TOTAL OPERATING REVENUES	\$ 956,553	\$821,907	\$1,068,442	\$1,126,555
40 Operating Expenses:				
10 Salaries & Wages	220,577	\$234,064	\$263,569	\$270,844
13 Employee Benefits	121,909	78,901	150,165	161,003
21 Books, Subscriptions, & Memberships	36	443	2,000	2,000
23 Travel & Training	11,157	5,560	15,000	15,000
24 Office Supplies	1,358	175	1,500	1,500
25 Fleet Fund Charges	3,000	3,638	3,000	3,000
27 Utilities	2,732	3,836	5,000	5,000
28 Supplies & Maintenance	119,075	142,512	178,483	178,483
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
31 Professional & Technical	5,967	7,553	15,000	15,000
41 Software Maintenance	-	-	-	45,000
45 Miscellaneous	2,858	1,795	43,049	43,049
46 Software Licensing	71,318	35,976	41,676	41,676
47 O&M - Hardware	73,712	44,958	45,000	200,000
55 Hardware Replacement	47,415	24,890	40,000	40,000
56 Software Upgrade	-	-	100,000	100,000
95 Depreciation	45,143	68,565	-	-
TOTAL OPERATING EXPENSES	\$ 731,257	\$657,867	\$1,068,442	\$1,126,555
FUND SURPLUS/ (DEFICIT)	\$ 225,296	\$164,040	-	-

FLEET FUND

FUND 64	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
36 Miscellaneous Revenues:				
10 Interest Income	\$ 1,283	11,332	20,840	20,840
20 Captial Lease	-	-	-	2,200,000
40 Gain/Loss on Disposal of Fixed Assets	(13,959)	4,220	-	-
37 Other Revenues:				
80 Reserves	-	229,438	493,219	359,016
90 Miscellaneous	1,987	1,229	-	-
38 Operating Revenues:				
30 Charge to General Fund	1,888,000	\$888,300	\$903,000	\$1,532,800
31 Charge to Legacy Center Fund	2,000	2,000	2,000	36,000
32 Charge to Water Fund	111,240	111,240	111,240	175,000
33 Charge to Sewer Fund	125,000	125,000	125,000	125,000
34 Charge to Electric Fund	455,010	455,004	455,000	897,000
35 P.I. Fund	25,000	25,000	25,000	25,000
36 Charge to Drainage Fund	25,000	25,000	25,000	25,000
37 Charge to Buildings & Grounds Fund	5,000	5,750	15,000	15,000
39 Charge to IT Fund	3,000	3,000	3,000	3,000
40 Charge to Risk Management Fund	5,000	5,000	5,000	5,000
TOTAL OPERATING REVENUES	\$ 2,633,561	\$1,662,074	\$1,919,518	\$5,418,656
40 Operating Expenses:				
10 Salaries & Wages	205,497	\$195,305	\$210,506	\$221,775
11 Overtime	28,900	32,151	-	-
13 Employee Benefits	112,228	102,292	109,916	141,985
21 Books, Subscriptions, & Memberships	7,591	6,270	7,500	7,500
23 Travel & Training	8,710	7,795	10,000	10,000
24 Office Supplies	3,300	1,651	1,200	1,200
25 Operating Expenses	479,588	499,125	375,000	450,000
25-100 Fuel	423,586	548,804	485,800	560,800
26 IT Fund Charges	2,000	2,270	2,300	2,300
27 Utilities	2,297	2,635	-	-
28 Supplies & Maintenance	55,513	20,651	100,000	100,000
29 Risk Management Fund Charges	5,000	5,000	5,000	5,000
31 Professional and Technical	65	1,629	-	-
45 Miscellaneous	12,622	3,789	12,296	12,296
54 Equipment Replacement	-	-	600,000	1,705,800
55 Captial	-	655,908	-	-
70 Reserves/Depreciation	651,583	-	-	-
TOTAL OPERATING EXPENSES	\$ 1,998,480	\$2,085,275	\$1,919,518	\$5,418,656
FUND SURPLUS/ (DEFICIT)	\$ 635,081	-	-	-

RISK MANAGEMENT FUND

FUND 65	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
36 Miscellaneous Revenues:				
10 Interest Income	\$ 5,840	10,875	4,099	4,099
38 Operating Revenues:				
30 Charge to General Fund	91,991	\$91,991	\$97,500	\$97,500
31 Charge to Legacy Center Fund	65,000	65,000	65,000	65,000
32 Charge to Water Fund	60,000	60,000	60,000	60,000
33 Charge to Sewer Fund	50,000	50,000	50,000	50,000
34 Charge to Electric Fund	300,000	300,000	300,000	300,000
35 Charge to P.I. Fund	50,000	50,000	50,000	50,000
36 Charge to Museum Fund	10,000	-	-	-
37 Charge to Drainage Fund	15,000	15,000	15,000	15,000
38 Charge to IT Fund	5,000	5,000	5,000	5,000
39 Charge to Fleet Fund	5,000	5,000	5,000	5,000
40 Miscellaneous Fund Balance	794,531	-	-	-
41 Charge to Bldgs & Grounds Fund	-	-	2,500	2,500
36-90 Miscellaneous Revenue	-	26,851	-	-
37-80 Reserves	-	-	383,555	385,882
TOTAL OPERATING REVENUES	\$ 1,452,362	\$679,717	\$1,037,654	\$1,039,981
40 Operating Expenses:				
10 Salaries & Wages	81,626	\$85,836	\$86,614	\$87,810
13 Employee Benefits	49,935	27,561	44,490	45,621
21 Books, Subscriptions, & Memberships	3,115	2,481	2,950	2,950
23 Travel & Training	6,431	2,144	5,000	5,000
24 Office Supplies	-	15	500	500
25 Fleet Fund Charges	5,000	5,000	5,000	5,000
26 Damage Repairs	135,837	43,657	45,000	45,000
27 Utilities	-	91	500	500
28 Safety	25	226	20,000	20,000
29 IT Fund Charges	4,000	5,200	4,600	4,600
30 Electricity - Lehi City Power	-	-	500	500
31 Professional & Technical	42,591	12,695	15,500	15,500
33 Litigation Claims Management	55,669	119,244	40,000	40,000
41 Insurance Expense	509,455	619,758	750,000	750,000
45 Miscellaneous	8,443	9,805	17,000	17,000
TOTAL OPERATING EXPENSES	\$ 902,127	\$933,712	\$1,037,654	\$1,039,981
FUND SURPLUS/ (DEFICIT)	\$ 550,235	\$(253,996)	-	-

INTERNAL SERVICE FUNDS

BUILDINGS & GROUNDS FUND

FUND 69	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	PLANNED FY 2020
30 Operating Revenues:				
30 Charge to General Fund	\$ 814,616	\$642,284	\$1,153,622	\$1,172,122
31 Charge to Legacy Center Fund	92,009	92,004	92,000	92,000
32 Charge to Water Fund	9,996	9,996	55,000	55,000
33 Charge to Sewer Fund	60,000	60,000	60,000	60,000
34 Charge to Electric Fund	134,396	129,324	150,000	150,000
35 Charge to P.I. Fund	20,004	20,004	20,000	20,000
36 Charge to Museum Fund	2,940	-	-	-
37 Charge to Drainage Fund	9,996	9,996	10,000	10,000
70 Reserves	-	-	-	110,040
36-10 Interest Income	-	5,107	-	-
TOTAL OPERATING REVENUES	\$ 1,143,957	\$968,715	\$1,540,622	\$1,669,162
40 Operating Expenses:				
10 Salaries & Wages	194,599	\$218,298	\$734,515	\$760,270
11 Overtime	8,897	14,933	-	5,000
12 Uniforms	1,242	1,235	4,400	6,000
13 Employee Benefits	130,715	110,170	281,918	290,888
21 Books, Subscriptions, & Memberships	80	20	500	500
23 Travel & Training	3,216	3,798	2,500	2,500
24 Office Supplies	313	1,372	2,000	2,000
25 Fleet Fund Charges	5,004	6,215	15,000	15,000
26 Repairs	249,457	228,205	221,600	221,600
27 Utilities	-	690	4,000	4,000
28 Supplies & Maintenance	125,307	115,287	50,000	50,000
29 IT Fund Charges	5,004	5,750	5,750	5,750
30 Risk Management fund Charges	-	-	2,500	2,500
33 Equipment Maintenance	-	-	13,000	13,000
40 Building Beautification Expenses	-	-	16,500	16,500
45 Miscellaneous	4,815	4,304	12,653	12,653
54 Capital Outlay	-	-	105,000	261,000
70 Reserves	-	-	68,786	-
95 Depreciation	34,344	45,111	-	-
TOTAL OPERATING EXPENSES	\$ 762,993	\$755,388	\$1,540,622	\$1,669,162
FUND SURPLUS/ (DEFICIT)	\$ 380,964	\$213,327	-	-

*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 icons. These icons represent various types of buildings, including houses with gabled roofs and taller structures that resemble lighthouses or industrial buildings with towers. The pattern is consistent and covers the entire surface.

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 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY2020
Revenues:				
31-10 Property Tax	\$ 334,265	\$362,448	\$335,000	\$335,000
36-10 Interest Income	14,796	12,580	7,500	7,500
38-10 Reserves	-	-	-	-
TOTAL REVENUE	\$ 349,061	\$485,028	\$342,500	\$342,500
40 Expenses:				
71 Reserves	\$ -	-	72,500	72,500
72 Millpond RDA Engineering	311,152	\$256,534	-	-
73 Millpond RDA Streets	315,193	232,328	20,000	20,000
78 Millpond RDA Water	-	-	250,000	250,000
76 Transfer to Outdoor Pool	196,441	-	-	-
TOTAL EXPENSES	\$ 822,786	\$488,862	\$342,500	\$342,500
FUND SURPLUS/ (DEFICIT)	\$ (473,725)	\$(3,834)	-	-

XACTWARE

FUND 62	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2020
Revenue:				
31-10 Property Tax	\$ 305,692	\$329,430	\$325,000	\$325,000
TOTAL REVENUE	\$ 305,692	\$329,430	\$325,000	\$325,000
40 Expenses:				
32 Administration	\$ -	9,882	9,750	9,750
80 Taxing Entities	305,692	319,548	315,250	315,250
TOTAL EXPENSES	\$ 305,692	\$325,000	\$325,000	\$325,000
FUND SURPLUS/ (DEFICIT)	\$ -	-	-	-

IM FLASH AREA RDA

FUND 61	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2020
Revenues:				
31-10 Property Tax	\$ 10,879,090	\$10,246,739	\$11,000,000	\$9,000,000
38-91 Micro Loan Proceeds	-	-	9,000,000	-
TOTAL REVENUE	\$ 10,879,090	\$10,246,739	\$20,000,000	\$9,000,000
40 Expenses:				
70 Contribution to Alpine School District	\$ 1,442,568	1,358,717	1,458,600	1,193,400
71 TSSD	127,285	119,887	128,700	105,300
72 Contribution to Utah County	251,306	236,701	254,100	207,900
75 Transfer to Lehi City	1,442,568	1,358,717	1,458,600	1,193,400
90 Debt Service - Micron Note	7,615,363	\$7,172,717	\$7,700,000	\$6,300,000
91 IM Flash Construction Projects/ Misc.	-	-	9,000,000	-
TOTAL EXPENSES	\$ 10,879,090	\$10,246,739	\$20,000,000	\$9,000,000
FUND SURPLUS/ (DEFICIT)	\$ -	-	-	-



THANKSGIVING PARK EDA

FUND 66	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2020
Revenue:				
31-10 Property Tax	\$ 273,508	\$254,858	\$300,000	\$300,000
TOTAL REVENUE	\$ 273,508	\$254,858	\$300,000	\$300,000
40 Expenses:				
31 Administration Charges	\$ 13,575	\$12,743	\$15,000	\$15,000
70 Thanksgiving Park Distribution	259,933	242,115	285,000	285,000
TOTAL EXPENSES	\$ 273,508	\$254,858	\$300,000	\$300,000
FUND SURPLUS/ (DEFICIT)	\$ -	-	-	-

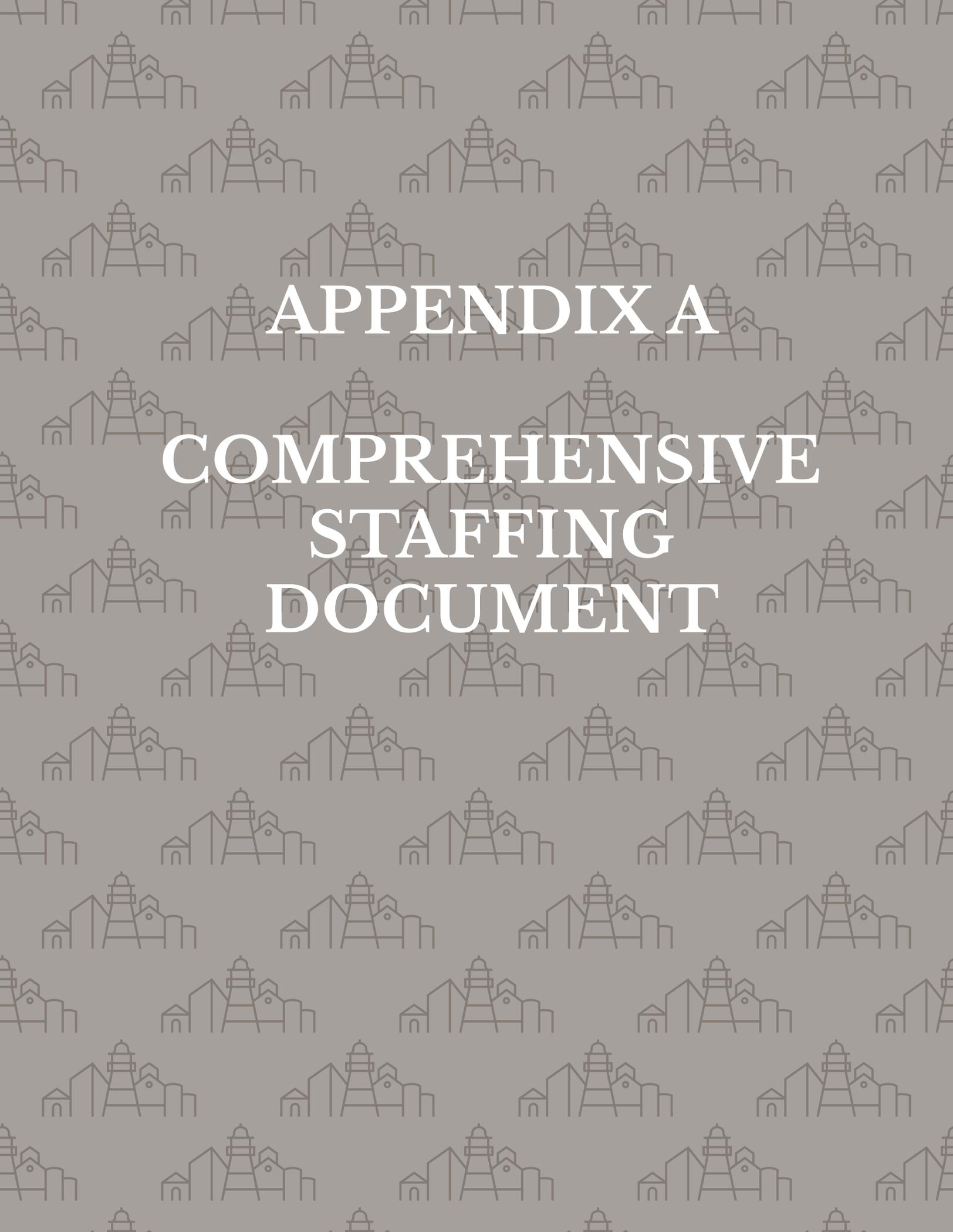
ADOBE EDA

FUND 67	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2020
Revenue:				
31-10 Property Tax	\$ 653,773	\$500,918	\$675,000	\$675,000
TOTAL REVENUE	\$ 653,773	\$500,918	\$675,000	\$675,000
40 Expenses:				
32 Administration	43,607	33,411	45,022	45,022
80 Taxing Entities	610,166	467,507	629,978	629,978
81 Aid to Construction Impact Fee	-	-	-	-
82 Redevelopment Expenditures	-	-	-	-
TOTAL EXPENSES	\$ 653,773	\$500,918	\$675,000	\$675,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -



OUTLETS AT TRAVERSE MOUNTAIN CDA

FUND 68	ACTUAL FY 2017	ACTUAL FY 2018	ESTIMATED FY 2019	APPROVED FY 2020
Revenue:				
31-10 Property Tax	\$ 464,993	\$375,755	\$820,000	\$820,000
31-20 Sales Tax	138,972	136,973	375,000	375,000
TOTAL REVENUE	\$ 603,695	\$512,728	\$1,195,000	\$1,195,000
40 Expenses:				
80 Sales Tax Reimbursement	\$ 464,993	\$45,348	820,000	\$820,000
80 Property Tax Reimbursement	138,972	136,973	375,000	375,000
TOTAL EXPENSES	\$ 603,965	\$182,321	\$1,195,000	\$1,195,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ 330,407	\$ -	\$ -

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 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
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
Full-time:					
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant to the City Administrator	1.00	1.00	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
Human Resource Manager	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	1.00	-
IT Manager	-	-	-	1.00	1.00
IT Technician II	-	-	-	1.00	1.00
IT Technician I	-	-	-	2.00	2.00
***Fleet Manager	1.00	1.00	1.00	1.00	1.00
Shop Supervisor	-	-	1.00	1.00	1.00
Journey Fleet Mechanic	1.00	1.00	1.00	2.00	2.00
Fleet Small Engine Mechanic	-	1.00	-	-	-
Part-time:					
Receptionist (2)	1.00	1.00	1.00	1.00	1.00
Emergency Management Coordinator	-	0.50	0.50	0.50	0.50
Intern	-	0.50	0.50	0.50	0.50
Shop Worker	0.50	1.00	1.00	-	-
TOTAL FTE	12.50	15.00	16.00	20.00	20.00

*Was previously under Legal Services. **Beginning FY 2020, this is under Information Center. ***Fleet is now under Office of City Administrator

COMMUNITY DEVELOPMENT					
Full-Time:					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Long Range Planner / Planning Division Manager	-	-	-	-	1.00

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
Planner III	1.00	1.00	1.00	1.00	1.00
Planner II	2.00	1.00	1.00	-	-
Planner I	1.00	1.00	1.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Planning Intern	-	-	-	1.00	0.50
Environmental Sustainability & Recovery Director	-	-	-	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector I	-	-	-	1.00	2.00
Building Inspector II	3.00	3.00	3.00	1.00	2.00
Building Inspector III	-	-	-	3.00	3.00
Office Staff	-	-	-	-	1.00
Permit Technician	2.00	2.00	2.00	2.00	2.00
TOTAL FTE	14.00	13.00	13.00	17.00	20.50

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
TOTAL FTE	4.00	5.00	5.00	5.00	5.00

FINANCE

Appointed:

City Treasurer	1.00	1.00	1.00	1.00	1.00
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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
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	2.00	2.00	1.00	2.00
**Customer Service Representative I	2.00	2.00	2.00	3.00	-
*IT Manager	1.00	1.00	1.00	-	-
Senior IT Technician	1.00	1.00	-	-	-
IT Technician II	1.00	1.00	-	-	-
IT Technician I	-	-	3.00	-	-

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
Part-time Non-benefited:					
Customer Service Technician I	0.50	-	-	0.50	-
TOTAL FTE	12.50	13.00	14.00	10.50	8.00

**Beginning in FY 2019, IT will be under the Office of the City Administrator.*

FIRE

Full-time:					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	-	-	-	-	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
Fire Captain	6.00	6.00	9.00	9.00	9.00
Fire Engineer	6.00	6.00	9.00	9.00	9.00
Firefighter/Paramedic	6.00	13.00	19.00	19.00	22.00
Firefighter/EMT-I	12.00	5.00	8.00	8.00	11.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Part-timer Non-benefited:					
Firefighter/Paramedic	9.90	9.90	9.90	9.90	4.71
Firefighter/EMT-I	2.45	2.45	2.45	2.45	1.71
Office Assistant	-	-	-	0.50	0.50
TOTAL FTE	48.35	49.35	64.35	64.85	65.93

INFORMATION CENTER

Full-Time:					
Information Center Manager	-	-	-	1.00	1.00
Lead Information Center Worker	-	-	-	1.00	1.00
Information Center Workers	-	-	-	-	4.00
TOTAL FTE	-	-	-	2.00	6.00

JUSTICE COURT

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	1.00
Court Clerk	2.00	2.00	1.00	1.00	1.00
Part-Time Non-benefited:					
Clerk	1.30	1.30	1.30	1.50	1.50
TOTAL FTE	6.30	6.30	5.30	5.50	5.50

LEGAL SERVICES

Appointed:					
*Recorder	1.00	1.00	1.00	1.00	-

*Recorder is now under Office of the City Administrator

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
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
Secretary - Legal	1.00	1.00	1.00	1.00	1.00
Part-Time Non-benefited:					
Assistant City Prosecutor	0.50	0.50	0.50	0.50	0.50
Secretary - Legal	1.80	1.80	1.25	1.25	1.75
TOTAL FTE	6.30	6.30	5.75	5.75	5.25

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 Manager	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	1.00	1.00	1.00	1.17	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
Part-time Non-benefited:					
Membership Secretary	0.91	0.69	0.69	0.72	0.72
Administrative Assistant	0.55	0.69	0.69	0.72	0.72
Fitness Director	0.03	0.30	0.30	0.28	0.28
Fitness Instructor	2.07	2.22	2.24	2.09	2.09
Kids Fitness Instructor Assistant	0.23	0.19	0.20	0.17	0.17
Slim to Win	0.09	0.04	0.04	0.00	0.00
LC Pool Maintenance	2.05	0.77	0.90	0.93	0.93
LC Assistant Pool Manager	3.05	2.63	3.0	2.52	2.52
LC Lifeguard Head	2.60	2.69	2.70	3.00	3.00
LC Lifeguard	14.15	11.18	13.00	12.30	12.30
LC Lifeguard Instructor	0.22	0.19	0.19	0.34	0.34
USA Head Swim Coach	0.32	0.25	0.35	0.59	0.59
USA Swim Coach	0.08	1.42	1.31	1.20	1.20
Head Swim Coach	0.06	0.12	0.15	0.10	0.10
Swim Coach	0.42	0.35	0.40	0.46	0.46
WSI Coordinator	0.02	0.005	0.00	0.02	0.02
WSI (Swim Lesson Instructor)	1.73	2.26	2.50	2.34	2.34
Private Swim Lesson Instructor	0.03	.38	0.50	0.35	0.35
Building Manager	1.32	1.32	1.31	1.34	1.34

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
Center Court Manager	0.08	0.77	0.82	0.76	0.76
Center Court Personnel	3.19	3.24	3.24	3.25	3.25
Outdoor Concession Manager	0.24	0.32	0.35	0.38	0.38
Outdoor Concession Site Supvr.	0.35	0.18	0.20	0.12	0.12
Outdoor Concessions	1.68	1.30	1.30	1.22	1.22
Front Desk Head Manager	0.54	0.44	0.50	1.00	1.00
Front Desk Manager	3.10	3.20	3.65	3.03	3.03
Front Desk Staff	5.10	4.43	4.45	4.22	4.22
Preschool Head	0.48	0.84	0.84	0.35	0.35
Preschool Assistant	1.25	0.78	0.90	1.24	1.24
Day Care Manager	0.39	0.50	0.50	1.24	1.24
Day Care Staff	1.08	0.97	2.65	1.24	1.24
Program Coordinator	0.78	0.96	0.30	1.24	1.24
Head Cheer	0.02	0.005	0.10	1.24	1.24
Cheer Instructor	0.09	0.18	0.25	1.24	1.24
Head Dance	0.16	0.19	0.20	1.24	1.24
Dance Instructor	0.29	0.40	0.40	1.24	1.24
Other Instructors	0.06	0.005	0.05	1.24	1.24
Registration Staff	2.39	2.53	2.53	2.70	2.70
Rock Wall Attendant	0.45	0.47	0.53	0.43	0.43
Itty Bitty	0.50	0.79	0.80	0.79	0.79
League Supervisor	2.05	1.18	0.68	1.91	1.60
Official	3.05	4.86	5.0	6.13	6.16
Scorekeeper	1.18	1.73	1.75	1.61	1.64
Site Supervisor	1.18	1.76	1.80	0.42	0.45
Sports Instructor	1.62	0.09	0.00	0.04	0.04
Gymnastic Head Instructor	0.73	0.76	0.90	1.01	1.01
Gymnastic Instructor	3.90	4.46	4.40	4.73	4.73
Gymnastic Instructor Aid	1.11	1.65	1.70	0.82	0.82
Private Gymnastic Instructor	0.02	0.01	0.01	0.01	0.01
Equipment Personnel Gymnastic	-	0.01	1.44	1.82	1.82
Gymnastic Trade Supervisor	0.27	0.97	0.60	0.48	0.48
Gymnastic Trade Head Supervisor	0.15	0.15	0.15	0.12	0.12
OD Pool Maintenance	0.28	0.82	0.82	0.54	0.54
OD Pool Manager	0.54	0.78	0.80	0.78	0.78
OD Pool Cashier	0.42	1.30	1.30	1.40	1.40
OD Lifeguard	2.96	3.81	3.80	3.60	3.60
TOTAL FTE	81.61	84.54	91.18	95.47	96.08
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

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
Part-Time Non-benefited:					
Senior Services Program Coordinator	-	0.50	-	-	-
Senior Citizen Aide	1.00	1.00	1.50	1.50	1.50
TOTAL FTE	2.00	2.50	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	4.00	4.00	4.00	3.00	3.00
Clerk	-	-	-	1.00	1.00
Part-time Non-benefited:					
Clerk	6.96	8.00	8.00	8.00	8.00
Page	4.47	3.00	3.00	3.00	3.00
TOTAL FTE	21.43	21.00	21.00	21.00	21.00
Full-time:					
Literacy Center Manager	1.00	1.00	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00	-	-
Part-time Non-benefited:					
Staff - 25 Hours/Week	-	-	1.88	1.88	2.50
Staff - 10-15 Hours/Week	-	-	4.12	4.12	4.63
Receptionist	-	-	-	1.00	1.00
Teacher	1.25	2.00	-	-	-
Seasonal/Temporary:					
Staff	3.00	5.00	-	-	-
TOTAL FTEs	6.25	9.00	8.00	8.00	9.13

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
Custodial Lead	1.00	1.00	1.00	1.00	1.00
Custodial Worker	1.00	2.00	2.00	2.00	2.00
Facility Inspector/Project Manager	1.00	1.00	1.00	1.00	1.00
Sports Park Lead	-	-	-	1.00	1.00
Sports Park Worker	-	-	-	2.00	2.00
Leisure Parks Lead	-	-	-	1.00	1.00
Leisure Parks Worker	-	-	-	4.00	4.00
Lead Electrician	1.00	1.00	1.00	1.00	1.00
Mechanical HVAC Lead	1.00	1.00	1.00	1.00	1.00
Mechanical HVAC Worker	-	1.00	1.00	1.00	1.00
Maintenance Lead	2.00	1.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	1.00

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
Irrigation Specialist	1.00	1.00	1.00	1.00	1.00
Irrigation Worker	1.00	1.00	1.00	1.00	1.00
Trails, Trees, and Open Space Lead	-	-	-	1.00	1.00
Trails, Trees, and Open Space Worker	-	-	-	2.00	2.00
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	1.00	1.00	1.00	2.00
Facilities Maintenance Worker II	2.00	-	-	-	-
Facilities Maintenance Worker I	-	2.00	2.00	-	-
Lead Park Maintenance Worker	1.00	2.00	2.00	-	-
Park Maintenance Worker II	2.00	1.00	1.00	-	-
Park Maintenance Worker I	6.00	4.00	4.00	-	-
Part-time benefited:					
Cemetery Secretary	0.50	0.50	0.50	0.50	0.50
Seasonal/Temporary:					
Laborer	7.50	7.50	7.50	7.50	7.50
TOTAL FTE	33.00	33.00	33.00	35.00	36.00
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	2.00	3.00	3.00	3.00	3.00
Police Sergeant	8.00	10.00	10.00	11.00	11.00
Police Corporal	-	10.00	10.00	10.00	8.00
Police Officer III	13.00	1.00	5.00	6.00	5.00
Police Officer II	1.00	9.00	7.00	11.00	11.00
Police Officer I	19.00	16.00	17.00	11.00	13.00
Code Enforcement Officer	2.00	-	-	-	-
Victim Advocate Coordinator	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
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	1.00	1.00	1.00
Front Desk Secretary/Dispatcher	2.00	2.00	2.00	2.00	2.00
Part-Time Non-benefited:					
Reports Clerk/Records Assistant	1.00	1.00	0.50	0.50	0.50
Front Desk Secretary/Dispatcher	-	-	1.50	1.50	1.50
Victim Advocate	-	-	0.50	0.50	0.50
Crossing Guard Coordinator	-	0.50	0.50	0.50	0.50
Crossing Guard	12.45	12.45	12.45	12.45	12.45
TOTAL FTE	67.45	71.95	76.45	76.45	75.45

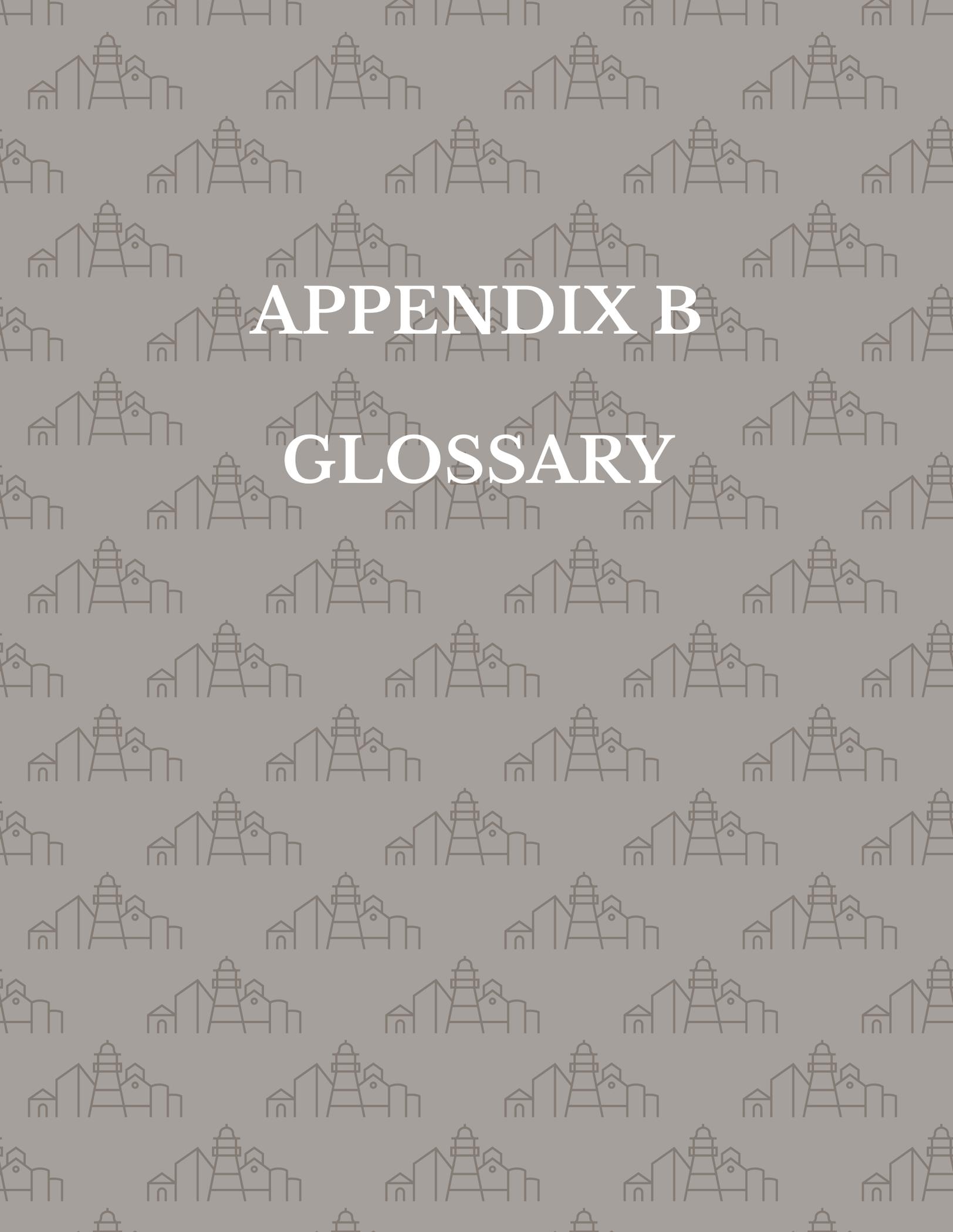
POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
POWER					
Full-time:					
Power Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00	1.00	1.00
Assistant Power Planner/System Design	1.00	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00	1.00
Metering System Supervisor	1.00	1.00	1.00	1.00	1.00
Power Line Field Supervisor	4.00	4.00	4.00	1.00	1.00
Substation Technician Foreman	1.00	1.00	1.00	1.00	1.00
Journey Power Lineman	7.00	3.00	3.00	6.00	8.00
Metering System Technician	1.00	1.00	1.00	1.00	1.00
Warehouse Manager	1.00	1.00	1.00	1.00	1.00
Apprentice Lineman	1.00	5.00	6.00	3.00	3.00
Substation Technician	1.00	1.00	1.00	1.00	1.00
Power/Fiber Inspector	1.00	1.00	1.00	1.00	1.00
Laborer	1.00	1.00	1.00	2.00	2.00
Service Laborer	1.00	1.00	1.00	1.00	1.00
Blue Stakes Technician	1.00	1.00	1.00	2.00	2.00
Forecast Manager	-	-	-	1.00	1.00
Meter Reader	-	1.00	1.00	1.00	1.00
Part-Time Benefited:					
Meter Reader	0.67	-	-	-	-
Part-Time Non-Benefited:					
Administrative Assistant	0.75	-	-	0.50	0.50
TOTAL FTE	26.42	27.00	28.00	28.50	30.50
PUBLIC WORKS					
Public Works Administration (62)					
Full-time:					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	1.00	1.00	1.00	1.00
TOTAL FTE	1.50	2.00	2.00	2.00	2.00
<i>*FY 2019 uses updated job titles to more accurately reflect staffing, which is the cause for the shift in positions.</i>					
Streets (61)					
Full-time:					
Streets Superintendent	1.00	1.00	1.00	1.00	1.00
Streets Supervisor	1.00	1.00	1.00	1.00	1.00
Pavement Manager	1.00	1.00	1.00	1.00	1.00
Street Inspector	1.00	2.00	2.00	2.00	2.00

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
Crew Foreman	1.00	1.00	1.00	1.00	1.00
Sign Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Grading Supervisor	1.00	-	-	-	-
Street Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Street Maintenance Worker II	2.00	2.00	2.00	1.00	1.00
Street Maintenance Worker I	4.00	5.00	7.00	7.00	7.00
Seasonal/Temporary:					
Laborer	0.75	0.75	0.75	0.75	0.75
TOTAL FTE	14.75	15.75	17.75	16.75	16.75
Culinary Water (51)					
Full-time:					
Water Systems Director	1.00	1.00	1.00	-	-
Asst. Water Systems Director	1.00	1.00	1.00	1.00	1.00
Water Sampling Technician	1.00	1.00	1.00	1.00	1.00
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Water Meter Technician	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	-	2.00	2.00
Water Systems Operator III	1.00	1.00	2.00	-	1.00
Water Systems Operator II	-	-	1.00	1.00	1.00
Water Systems Operator I	1.00	2.00	2.00	1.00	-
Water Meter Technician	1.00	2.00	1.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	9.00	11.00	12.00	11.00	11.00
Waste Water (52)					
Full-time:					
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	2.00	1.00	2.00
Water Systems Operator III	-	1.00	-	1.00	3.00
Water Systems Operator II	2.00	2.00	3.00	3.00	1.00
Water Systems Operator I	2.00	2.00	-	-	-
TOTAL FTE	5.00	6.00	6.00	6.00	7.00
Pressurized Irrigation (55)					
Full-time:					
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator III	1.00	1.00	1.00	2.00	2.00
Water Systems Operator II	1.00	-	-	-	1.00
Water Systems Operator I	-	1.00	2.00	1.00	-
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
Seasonal/Temporary:					
Water Education Specialist	0.65	-	-	-	-
TOTAL FTE	4.65	4.00	5.00	5.00	5.00

POSITION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY2019	PLANNED FY 2020
Storm Drain (57)					
Full-time:					
Storm Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Operator IV	-	1.00	2.00	1.00	1.00
Storm Water Systems Operator III	-	-	-	1.00	1.00
Storm Water Systems Operator II	1.00	1.00	2.00	2.00	2.00
Storm Water Systems Operator I	2.00	2.00	1.00	1.00	1.00
Storm Water Systems S.W.P.P. Inspector	1.00	2.00	2.00	2.00	2.00
Seasonal/Temporary:					
Water Laborer	0.65	0.65	-	-	-
TOTAL FTE	5.65	7.65	8.00	8.00	8.00
TOTAL PUBLIC WORKS FTE	40.55	46.40	50.75	48.75	49.75

OVERALL STAFFING TOTAL

General Government	95.10	94.10	96.10	105.75	107.25
Public Safety	115.80	121.30	140.80	141.30	141.38
Leisure Services	111.29	117.04	123.68	127.97	129.71
Public Works	16.25	17.75	19.75	18.75	18.75
Enterprise	50.72	55.65	59.00	58.50	61.50
OVERALL TOTAL FTE	389.66	410.34	442.28	454.27	464.58

The background of the page is a repeating pattern of stylized, light gray line-art icons. Each icon depicts a building with a gabled roof and a central tower with a rounded top, resembling a lighthouse or a church spire. 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.

CIP:

See CAPITAL IMPROVEMENT PROGRAM.

COMMODITIES:

Commodities are expendable items purchased through the City-approved centralized purchasing process. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

CONSUMER PRICE INDEX (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTINUATION BUDGET:

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

CONTRACTS PAYABLE:

Contracts payable represents a liability reflecting amounts due on contracts of goods or services furnished to the City.

CONTRACTUAL SERVICES:

Includes expenditures for services performed by firms, individuals, or other City departments. Supplies are not included in the contractual services accounts.

CURRENT LEVEL OF SERVICE:

A term used to describe amount of service provided to the community in each service area with the current resources available.

D**DEBT SERVICE:**

Payment of interest and repayment of principal to holders of a government's debt instruments.

DEBT SERVICE FUNDS:

Established to account for the accumulation of resources and for the payment of general long-term debt principal and interest that are not serviced by the General, Special Revenue, and Enterprise Funds. It does not include contractual obligations accounted for in the individual funds.

DEMAND:

A type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT:

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

DEPRECIATION:

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

DIRECT SALES:

Gross retail sales that are collected from local businesses.

DIVISION:

A sub-unit of a Department organization.

E

ELEMENT (GENERAL PLAN):

There are four main elements of the General Plan which assist the City in delivering high quality services to its constituency. These four elements are (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.

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.

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.