



ANNUAL BUDGET
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

LEHI CITY CORPORATION, STATE OF UTAH

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LEHI CITY STATE OF UTAH

Approved Annual Budget Fiscal Year 2024 - 2025

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Public Relations and Special Projects Division



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lehi City Corporation
Utah**

For the Fiscal Year Beginning

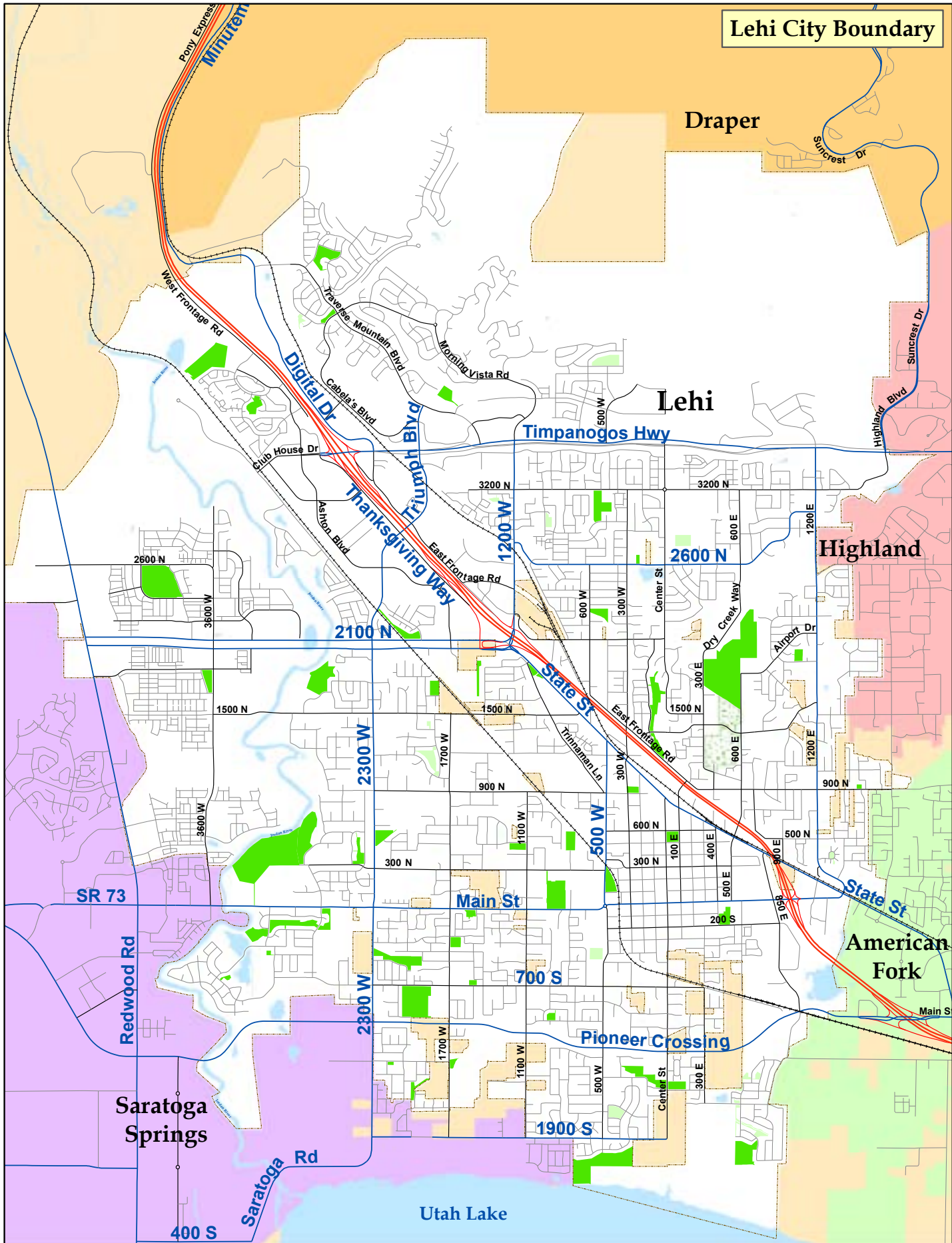
July 01, 2023

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lehi City Corporation, Utah for its annual budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

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



Lehi City Boundary

Draper

Lehi

Highland

American Fork

Saratoga Springs

Utah Lake

Timpanogos Hwy

SR 73

Redwood Rd

Saratoga Rd

Pony Express
Minuteman

Digital Dr
Thanksgiving Way

State St

Main St

Pioneer Crossing

Suncrest Dr

Highland Blvd
Suncrest Dr

State St

Main St

2600 N

1500 N

3600 W

3500 W

3400 W

3300 W

3200 W

3100 W

3000 W

2900 W

2800 W

2700 W

2600 W

2500 W

2400 W

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ELECTED OFFICIALS & CITY STAFF



Mayor
Mark Johnson



Council Member
Paige Albrecht



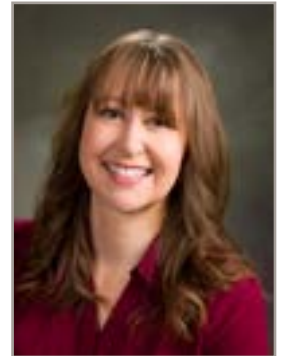
Council Member
Chris Condie



Council Member
Paul Hancock



Council Member
Heather Newall



Council Member
Michelle Stallings

APPOINTED OFFICIALS

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

DEPARTMENT DIRECTORS

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

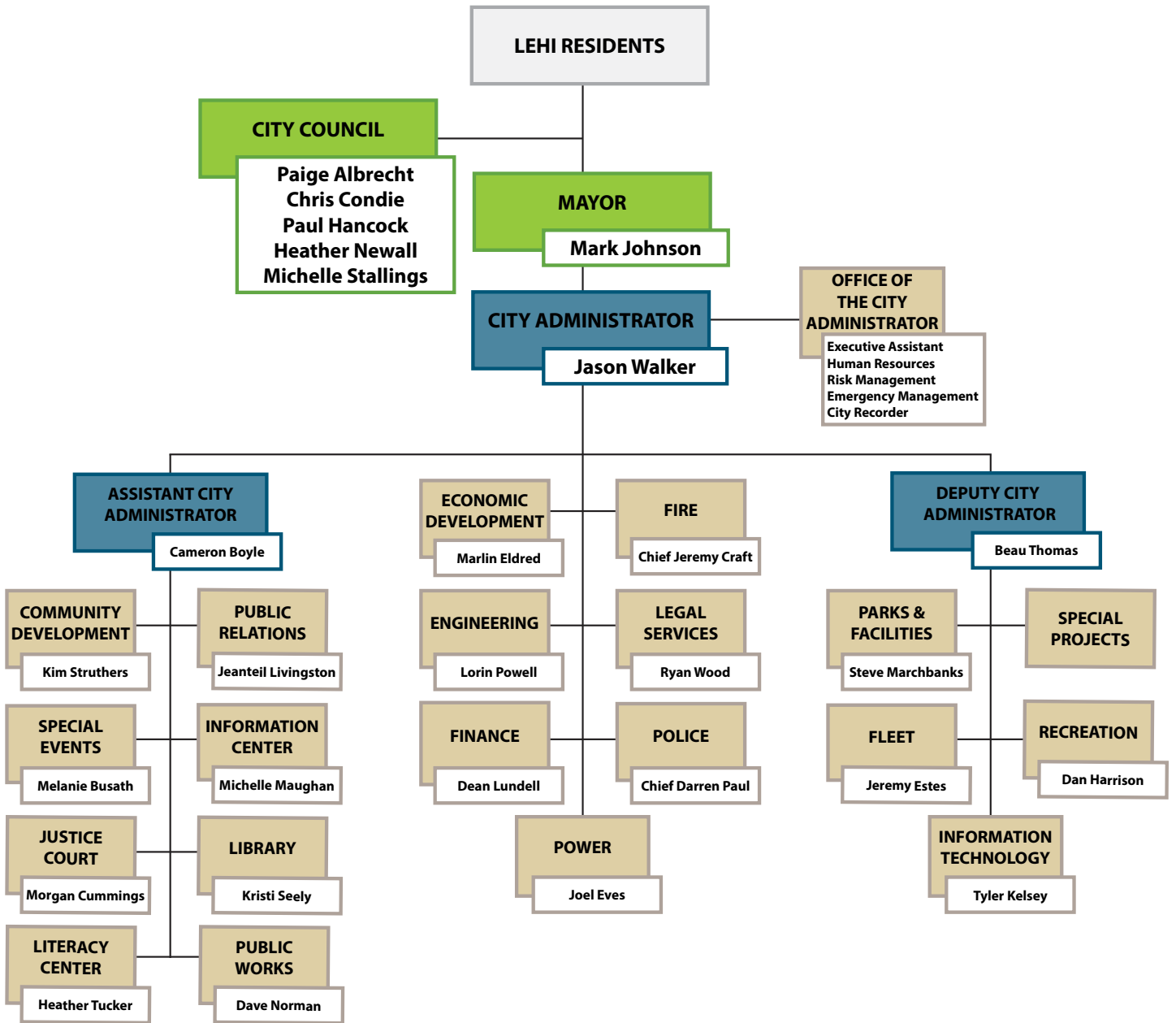


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The background of the page is a repeating pattern of stylized, light gray line-art icons. Each icon depicts a building with a gabled roof and a central tower or lighthouse-like structure with a circular top. The icons are arranged in a grid-like fashion across the entire page.

BUDGET SUMMARY

EXECUTIVE SUMMARY

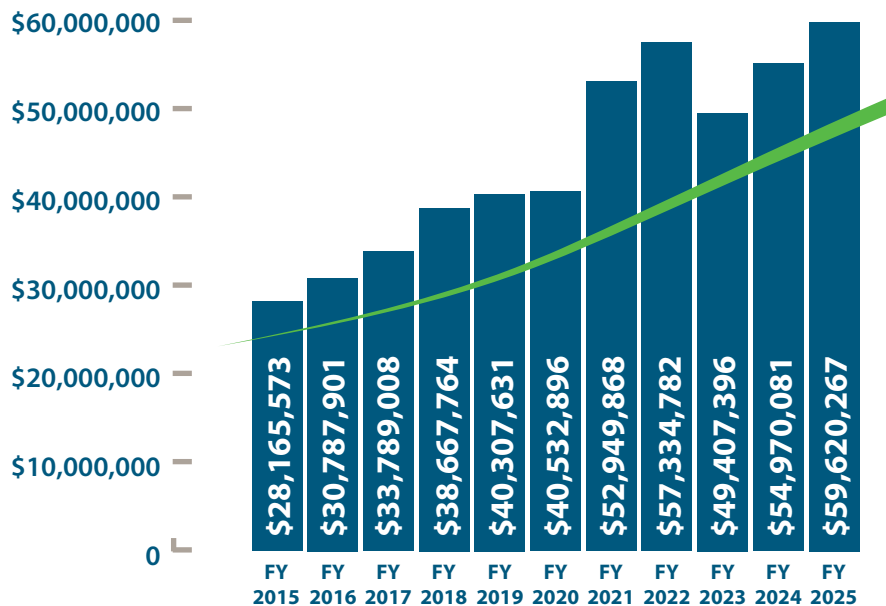
This budget is the culmination of many hours of work which began with the City budget retreat in February. The budget is presented based on priorities identified by the City Council and proposals presented by City staff. The Budget Committee carefully weighed all requests and allocated funding based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

Lehi City continues to be on a path of rapid growth and development. Rapid growth brings opportunities as well as challenges. This growth is reflected in both tax revenues and development revenues. Tax revenues have grown at an average of 10.79% over the past five years and total general fund revenues have grown by an average of 8.1% over the same period. In a concerted effort to grow conservatively, general fund expenditures have grown at an average of 7.12% over that time. With an increase in population comes an increased pressure on City infrastructure. This year's budget reflects an investment in parks, streets, utilities, and building assets. Investing in these needs now will help the City prepare for the future.

Additional financial documents can be found on the [City's website](#).

CONSERVATIVE REVENUE ESTIMATES

We estimate a 8.4% increase in General Fund revenues for FY 2025 from FY 2024. This increase is primarily due to property tax revenues, sales tax revenues, and franchise tax revenues. Sales tax revenues have continued to grow at a healthy pace. Property taxes also increased, but at slower growth rate as guided by Utah property tax laws. To address increased needs, a tax increase is proposed this year. Budget forecasts continue to be made conservatively for the City to respond to changing conditions. The intent is to maintain a high level of service and take care of the City's employees, while remaining able to respond to economic realities. We continue to follow City budgeting policies and best practices that allow for flexibility in the future. This requires attention be paid to growth in both revenues and expenditures. See the graph below for revenue trends.

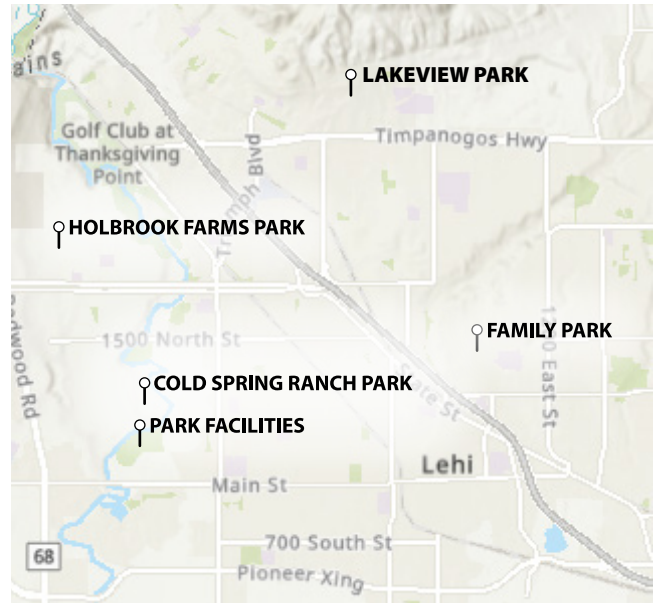


EVENTS

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, pageants, golf tournament, western bbq, Raise the Mic, three parades, PRCA rodeo, market, family fun day, and more.

PARK DEVELOPMENT

The 2025 budget continues the commitment to invest significant resources in the City’s park infrastructure. Funding for parks capital expenditures exceeds \$18 million in this year’s budget. These funds come from a combination of impact fees, general fund surpluses, and the PARC tax. The PARC sales tax approved by voters is providing funding for improvements at Family Park as well as other projects and programs in the City. Included in this year’s budget are the completion of a facility to support the City’s parks department. In addition, the City is continuing the investment towards Family Park, Shadow Ridge Park, Holbrook Farms Park, Cold Springs Ranch Park, and Lakeview Park. Three new positions are also proposed in the Parks department. More positions will be necessary in future years to keep up with the increasing park infrastructure. The Park Facilities building will also be finished and opening for use this fiscal year.

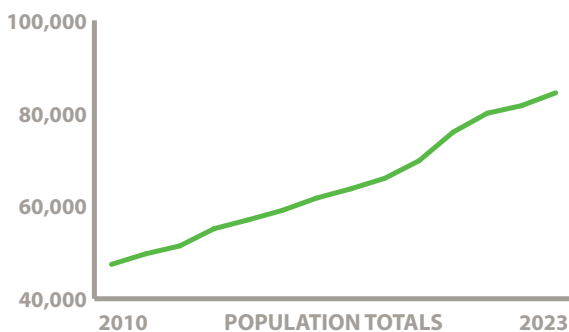


CAPITAL PROJECTS

The City is currently working on several capital projects throughout the City from previous fiscal years budgets. The largest of these include Fire Station #84, City Hall and Library, the municipal fiber network. Construction of these projects are progressing. It is expected that Fire Station #84 and Family Park will be completed and open during this fiscal year.

This budget is lighter on new capital projects than the last couple of years. The most significant new project is the expansion of capacity and facilities at the City’s public works yard and offices. This expansion is proposed to be funded through the issuance of revenue bonds and the water and pressurized irrigation funds. Additional investments will be made into city infrastructure throughout all enterprise funds.

LEHI CITY POPULATION COMPARED TO STAFFING



STAFFING LEVELS

Consistent with the needs of a growing city, this budget increases the number of city staff by 10 full-time positions and 2 part-time positions. The full-time positions included in the budget are a janitorial staff for Building/Grounds, a mechanic for Fleet, an IT technician, 2 staff members for Power, a lead compliance operator for Water, 2 maintenance workers for Parks, a staff member for Streets, and a prosecuting attorney. For part-time staff, a temporary fiber inspector and events staff were added.

UTILITIES

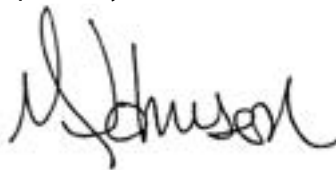
The City is committed to providing reliable utility services to Lehi residents at reasonable rates. When considering rates charged to customers, the City considers several factors including operational costs, capital needs, and external factors outside the City’s control. Keeping rates at a level to meet operational and capital needs is critical to maintain City infrastructure and not passing on larger rate increases to future customers.

No increase in rates are considered for Culinary Water. The rate for Pressurized Irrigation is proposed to increase by 5% due to the need for new and expanded infrastructure, including the State-mandated project to meter all connections. In January, the entity that processes our wastewater, Timpanogos Special Services District, increased their rates charged to the City by 40%. This increase has resulted in the City needing to increase our rates to end users as well. Understanding this, the City intends to increase sewer rates by 25%. Storm Drain rates will increase, as previously adopted, by \$0.25 per month. Finally, garbage rates will also increase by 3.5% to keep pace with increased charges to the City by the contracted provider. Understanding these rate increases, Lehi City utilities will be one of the lowest rates as compared to neighboring cities.

CONCLUSION

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

Respectfully,



Mayor Mark Johnson



Photo Credit (left to right): Gaajidmaa Sukhbaatar, Shauna Fuller

COMBINED FUND REVENUES

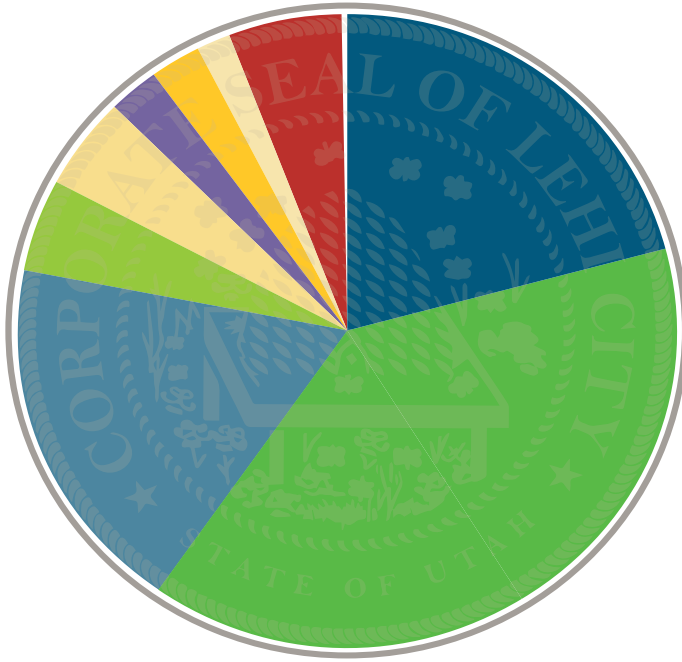
FUND	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	APPROVED FY 2025	PERCENT CHANGE
General	\$ 53,981,368	\$ 53,965,791	\$ 54,998,581	\$ 59,620,237	8%
General Fund Transfers Out	15,817,581	10,901,760	4,517,437	4,041,357	-12%
Capital Projects	13,035,030	8,692,147	22,222,106	16,182,500	-37%
Class C Roads	5,021,850	5,584,563	4,600,000	6,050,000	24%
Liquor	76,498	94,142	70,000	70,000	0%
CDBG	41,669	375,826	304,000	345,000	12%
PARC Tax	488,102	1,883,532	1,500,000	1,800,000	17%
Payment In-Lieu	32,194	41,621	500,000	600,000	17%
Buildings & Grounds	1,579,852	1,727,092	2,452,449	2,541,726	4%
IT	890,138	1,342,697	1,717,858	1,786,913	4%
Fleet	3,277,888	3,566,820	4,257,243	6,768,774	37%
Risk Management	1,464,066	1,303,478	1,474,545	1,731,870	15%
Fiber	268,441	1,976,534	39,897,439	51,755,911	23%
Recreation	5,541,360	6,264,775	6,737,694	7,152,466	6%
Culinary Water	17,608,287	13,957,718	9,831,168	22,553,755	56%
Sewer	18,046,264	16,014,131	11,659,848	16,427,852	29%
Electric	46,701,308	51,751,138	74,256,461	57,294,390	-30%
Garbage	4,091,305	4,382,610	4,844,367	4,993,252	3%
Pressurized Irrigation	15,534,415	7,556,754	12,758,995	9,479,648	-35%
Drainage	7,777,857	4,016,197	2,860,524	4,257,049	33%
Fire Impact Fees	409,495	189,200	401,000	201,000	-100%
Parks Impact Fees	5,530,507	3,377,984	8,063,693	10,739,693	25%
Police Impact Fees	364,409	172,454	310,000	210,500	-47%
Road Impact Fees	7,822,991	2,737,423	6,050,000	14,760,000	59%
Culinary Water Impact Fees	2,513,624	626,542	8,292,000	10,020,000	17%
Sewer Impact Fees	1,817,518	817,890	5,930,000	6,760,000	12%
Electric Impact Fees	5,536,272	2,958,093	10,567,000	3,035,000	-248%
Pressurized Irrigation Impact Fees	1,193,938	522,066	4,745,000	6,280,000	24%
Drainage Impact Fees	491,991	130,759	455,000	525,000	13%
Millpond RDA	2,615	75,059	2,000,000	2,319,000	14%
TI RDA	8,012,408	5,155,936	13,000,000	9,000,000	-44%
Thanksgiving Park EDA	240,216	218,669	300,000	300,000	0%
Adobe EDA	1,231,875	1,167,523	675,000	1,300,000	48%
Outlets at Traverse CDA	436,294	352,558	1,195,000	375,000	-219%
Meadow Pointe CDA	107,177	93,645	100,000	100,000	0%
Xactware CDA	374,288	374,288	325,000	375,000	13%
TOTAL REVENUES	\$ 247,361,091	\$ 214,369,415	\$ 323,869,408	\$ 341,752,893	5%

Description of Major Changes:

- **Capital Project:** This decrease is due to working on existing capital projects throughout the city that were funded during previous years. The amount listed is for the public works yard and offices expansion.
- **Electric:** This increase considers the change in rates that was recently implemented by the City Council.

COMBINED FUND EXPENDITURES

FUND	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	APPROVED FY 2025	PERCENT CHANGE
General	\$ 53,981,368	\$ 53,965,791	\$ 54,998,581	\$ 59,620,237	8%
Capital Projects	3,001,094	6,182,957	24,702,106	16,182,500	-53%
Class C Roads	3,894,065	5,527,220	8,167,017	6,050,000	-35%
Liquor	76,498	94,142	70,000	70,000	0%
CDBG	217,839	180,713	304,000	345,000	12%
PARC Tax	-	1,445,266	1,500,000	1,800,000	17%
Payment In-Lieu	-	5,255	500,000	600,000	17%
Buildings & Grounds	1,618,045	1,927,923	2,450,449	2,541,726	4%
IT	1,115,931	1,327,176	1,711,038	1,786,913	4%
Fleet	3,065,991	3,552,419	4,257,243	6,768,774	37%
Risk Management	983,895	1,757,016	1,474,545	1,731,870	15%
Fiber	1,978,842	2,290,377	39,906,259	51,755,911	23%
Recreation	5,600,635	6,711,997	6,737,694	7,152,466	6%
Culinary Water	10,620,543	14,093,974	9,831,168	22,553,755	56%
Sewer	11,459,464	12,562,773	11,659,848	16,427,852	29%
Electric	42,905,308	67,309,578	74,256,461	57,294,390	-30%
Garbage	3,783,882	4,552,702	4,844,367	4,993,252	3%
Pressurized Irrigation	5,725,894	6,124,209	12,758,995	9,479,648	-35%
Drainage	3,315,667	3,453,198	2,860,524	4,257,049	33%
Fire Impact Fees	68,203	-	401,000	201,000	-100%
Parks Impact Fees	2,427,824	920,414	8,063,693	10,739,693	25%
Police Impact Fees	-	250,500	310,000	210,500	-47%
Road Impact Fees	6,439,443	2,405,744	6,050,000	14,760,000	59%
Culinary Water Impact Fees	3,600	-1,785,165	8,292,000	10,020,000	17%
Sewer Impact Fees	1,280	10,429	5,840,000	6,730,000	13%
Electric Impact Fees	-	990	10,567,000	3,035,000	-248%
Pressurized Irrigation Impact Fees	2,359	73,520	4,745,000	6,280,000	24%
Drainage Impact Fees	-	6,524	455,000	525,000	13%
Millpond RDA	34,040	5,490	2,000,000	2,319,000	14%
IM Flash RDA	8,012,408	5,141,286	13,000,000	9,000,000	-44%
Thanksgiving Park EDA	240,216	218,669	300,000	300,000	0%
Adobe EDA	1,231,875	1,167,523	675,000	1,300,000	48%
Outlets at Traverse CDA	-	-	1,195,000	375,000	-219%
Meadow Pointe CDA	501,313	61,887	100,000	100,000	0%
Xactware CDA	374,288	374,288	325,000	375,000	13%
TOTAL EXPENDITURES	\$ 172,681,810	\$ 201,916,785	\$ 325,308,988	\$ 337,681,536	4%
TOTAL CONTRIBUTION TO OR (USE OF) RESERVES	\$ 74,679,281	\$ 12,452,630	\$ (1,439,580)	\$ 4,071,357	



COMBINED FUND SUMMARY

- General Fund - 21.0%
- Electric - 20.2%
- Water Services - 18.6%
- Impact Fees - 18.5%
- Redevelopment Agency - 4.8%
- Internal Services - 4.5%
- Grants and Other Funds - 2.5%
- Legacy Center/Outdoor Pool - 2.5%
- Garbage - 1.8%
- Capital Projects - 5.7%



Photo Credit: Oksana Melnyk

GENERAL FUND SUMMARY

FUND	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	APPROVED FY 2025	PERCENT CHANGE
Revenues:					
Taxes	\$ 38,733,740	\$ 43,379,361	\$ 40,922,297	\$ 46,318,637	13%
License & Permits	6,828,003	4,062,359	5,764,000	5,764,000	0%
Intergovernmental	5,067,733	443,207	841,568	564,500	-33%
Charges for Service	3,113,907	3,142,880	2,971,100	2,971,100	0%
Fines & Forfeitures	717,393	832,262	737,500	737,500	0%
Miscellaneous	574,655	1,545,240	533,000	533,000	0%
Contributions & Transfers	2,299,351	1,899,039	3,229,116	2,731,500	-15%
TOTAL REVENUES	\$ 57,334,782	\$ 55,304,348	\$ 54,998,581	\$ 59,620,237	8%
Expenditures:					
Justice Court	\$ 593,817	\$ 602,798	\$ 748,247	\$ 754,315	1%
City Recorder	263,442	212,641	411,677	229,650	-44%
Administration	1,164,160	1,384,245	1,588,686	1,689,219	6%
Human Resources	329,452	415,556	499,751	618,988	24%
Treasury	526,507	569,923	597,787	622,229	4%
Finance	645,207	695,866	761,849	801,747	5%
Mayor & City Council	420,930	353,383	427,668	449,122	5%
Legal Services	625,670	704,776	807,092	989,428	23%
Emergency Management	110,001	118,534	173,057	181,995	5%
Information Center	479,205	561,226	615,822	671,806	9%
Code Enforcement	-	-	-	-	-
Police	10,145,487	11,827,913	13,133,856	14,178,080	8%
Fire	8,084,557	8,798,436	10,851,937	12,659,977	17%
Planning & Zoning	938,087	996,109	1,266,454	1,193,541	-6%
Animal Control	-	-	-	-	-
Development Services	1,349,325	1,535,241	1,838,414	1,951,387	6%
Economic Development	215,939	236,331	271,522	275,618	2%
Streets & Public Improvements	1,858,918	1,986,497	2,407,015	2,497,312	4%
Public Works Administration	-	-	-	-	-
Engineering	911,054	1,063,866	1,105,884	1,160,399	5%
Parks	2,934,694	3,556,050	4,315,155	5,058,551	17%
Community Events	461,882	474,997	500,700	500,700	0%
Senior Services	233,800	254,358	395,336	420,926	6%
Library	1,511,585	1,638,892	1,721,929	1,820,551	6%
Literacy Center	311,690	354,235	494,208	490,873	-1%
Cemetery	454,656	551,144	679,818	695,216	2%
Museum	285,231	279,347	311,800	681,055	118%
Non-Departmental	19,126,074	14,793,426	9,072,917	9,027,552	-1%
TOTAL EXPENDITURES	\$ 53,981,368	\$ 53,965,791	\$ 54,998,581	\$ 59,620,237	8%
TOTAL SURPLUS (DEFICIT)	\$ 3,353,414	\$ 1,338,557	\$ -	\$ -	

GENERAL FUND REVENUE DETAIL

GENERAL FUND REVENUE DETAIL	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Taxes:				
Current Property Taxes	\$ 12,294,991	\$ 13,658,681	\$ 13,797,201	\$ 16,093,541
911 Tax (pass through)	-	-	-	-
General Sales Tax	20,305,079	22,449,472	21,270,096	23,770,096
Franchise Taxes	5,127,558	6,268,236	5,000,000	5,600,000
Cell Phone Taxes	687,862	639,377	625,000	625,000
Innkeeper Taxes	318,250	363,595	230,000	230,000
TOTAL TAXES	\$ 36,185,457	\$ 43,379,361	\$ 40,922,297	\$ 46,318,637
License & Permits:				
Business Licenses	\$ 111,358	\$ 128,484	\$ 115,000	\$ 115,000
Building Permits	3,901,605	2,180,781	3,229,000	3,229,000
Accessory Dwelling Unit	4,278	12,759	-	-
Plan Review	2,066,978	1,239,404	1,625,000	1,625,000
Micron Plan Review & Inspection	-	75,000	75,000	75,000
Inspection Fees	704,076	402,657	700,000	700,000
State 1% Building Permit Fees	39,709	23,275	20,000	20,000
TOTAL LICENSE & PERMITS	\$ 6,808,003	\$ 4,062,359	\$ 5,764,000	\$ 5,764,000
Intergovernmental Revenues:				
COPS Grant	\$ -	\$ 84,905	\$ -	\$ 100,000
Library Grant	60,435	17,595	-	15,000
Fire Department Grant	81,957	21,109	268,568	-
County Recreation Grant	-	-	32,000	137,000
State Grant	25,492	105,783	98,000	75,000
Grants	4,735,308	16,905	215,500	10,000
Senior Citizen Building Rental Income	325	-	5,000	5,000
Senior Citizen Income	36,579	33,132	50,000	50,000
Alpine District/Police Reimbursement	119,500	157,500	157,500	157,500
County Fire Allocation	8,137	6,277	15,000	15,000
TOTAL INTERGOVERNMENTAL REVENUES	\$ 5,067,733	\$ 443,207	\$ 841,568	\$ 564,500
Charges For Services:				
Library Receipts	\$ 20,158	\$ 21,611	\$ 70,000	\$ 70,000
Library Video Rental Fees	6,884	4,555	25,000	25,000
Special Police Revenue	106,117	74,493	50,000	50,000
Sale of Cemetery Lots	425,370	217,750	250,000	250,000
Headstone Setting Fee	7,848	7,325	4,500	4,500
Cemetery Burial Fees	102,925	136,425	52,000	52,000
Fire Fees	259,876	158,934	195,600	195,600
Passport	2,107,884	2,443,183	2,224,000	2,224,000
Ambulance Fees	76,844	78,604	100,000	100,000
TOTAL CHARGES FOR SERVICES	\$ 3,113,907	\$ 3,142,880	\$ 2,971,100	\$ 2,971,100

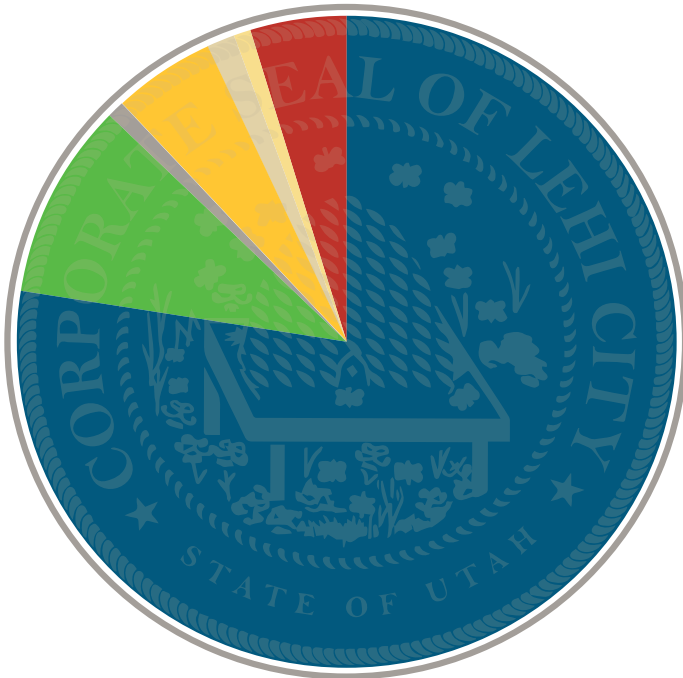
GENERAL FUND REVENUE DETAIL CONT.

GENERAL FUND REVENUE DETAIL	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Fines & Forfeitures:				
Court Fines & Forfeitures	\$ 715,893	\$ 829,482	\$ 732,500	\$ 732,500
Enforcement Fees	1,500	2,780	5,000	5,000
TOTAL FINES & FORFEITURES	\$ 717,393	\$ 832,262	\$ 737,500	\$ 737,500
Miscellaneous Revenues:				
Interest Earnings	\$ 91,611	\$ 1,008,416	\$ 100,000	\$ 100,000
Traffic School	29,801	37,144	33,000	33,000
Park Rental	112,705	117,640	42,000	42,000
Portable Stage Rental	1,000	1,000	5,500	5,500
Cellular One Tower/Park Fee	3,760	58	65,000	65,000
Sale of Fixed Assets	22,156	137,603	10,000	10,000
Sale of City Property	-	10	-	-
Sale of Materials	328	-	500	500
Sale of History Books	-	-	500	500
Frances Comer Trust Donations	-	-	2,750	2,750
Literacy Center Revenue	2,083	85	3,250	3,250
Miss Lehi Revenue	8,340	8,895	21,000	21,000
Lehi Roundup Revenue	22,351	41,239	64,500	64,500
Miscellaneous Revenue Contractors	121,730	107,474	50,000	50,000
Alpine School District Rec Fee	18,932	18,373	15,000	15,000
Office Building Rental Fee	36,175	12,082	40,000	40,000
Miscellaneous Revenue	103,684	55,221	80,000	80,000
TOTAL MISCELLANEOUS REVENUES	\$ 574,655	\$ 1,545,240	\$ 533,000	\$ 533,000
Contributions & Transfers:				
Allocation from Water & Sewer	\$ 590,500	\$ 590,496	\$ 590,500	\$ 590,500
Allocation from Electric	541,000	541,008	541,000	541,000
Transfer from RDAs	1,167,851	767,535	1,600,000	1,600,000
Fund Balance Re-appropriation	-	-	497,616	-
TOTAL CONTRIBUTIONS & TRANSFERS	\$ 2,299,351	\$ 1,899,039	\$ 3,229,116	\$ 2,731,500
TOTAL GENERAL FUND REVENUES	\$ 57,334,782	\$ 55,304,348	\$ 54,998,581	\$ 59,620,237



GENERAL FUND EXPENDITURES

- Police - 24.1%
- Non-Departmental - 15.3%
- Fire - 21.5%
- Parks - 9.8%
- Leisure Services - 4.6%
- Office of the City Administrator - 5.5%
- Community Development - 5.3%
- Public Works - 4.2%
- Finance - 2.4%
- Engineering - 2.0%
- Legal Services - 1.7%
- Justice Court - 1.3%
- Information Center - 1.1%
- Mayor and City Council - 0.8%
- Economic Development - 0.5%



GENERAL FUND REVENUE

- Taxes - 77.7%
- License & Permits - 9.7%
- Miscellaneous - 0.9%
- Charges for Service - 5.0%
- Fines and Forfeitures - 1.2%
- Contributions & Transfers - 0.9%
- Intergovernmental - 4.6%

The background of the page is a repeating pattern of stylized, line-art buildings in a light gray color. The buildings vary in height and shape, creating a cityscape effect. The central text is white and stands out against this pattern.

BUDGET OVERVIEW



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

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

Lehi has more than doubled in size since 2000, with current population estimates nearing 90,000 residents. Lehi is quickly becoming a premier technology and commercial center along the Wasatch Front. Several landmark companies call Lehi home, including Adobe, Texas Instruments, Xactware, Microsoft, Vivint, and Xango. Lehi is also home to a wide variety of retail stores and restaurants. Thanksgiving Point, a unique destination offering museums, botanical gardens, shopping, restaurants, and other entertainment options highlights all that Lehi has to offer.

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

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

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

Indeed, Lehi City is pioneering Utah's future!

Photo Credit (left to right): Lehi City, Shauna Fuller, Rohit Rawat

DEMOGRAPHIC SNAPSHOT

90,227

LEHI CITY POPULATION

25.2

MEDIAN AGE

\$117,005

MEDIAN HOUSEHOLD INCOME

3.57

AVERAGE HOUSEHOLD SIZE

23,586

TOTAL HOUSING UNITS

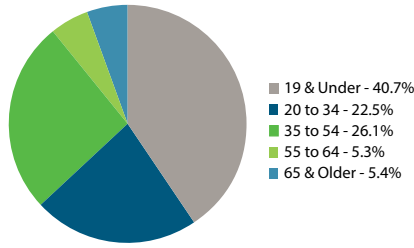
78.5%

HOMEOWNERSHIP RATE

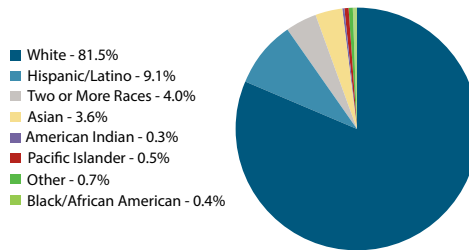
3.1%

UTAH COUNTY UNEMPLOYMENT RATE

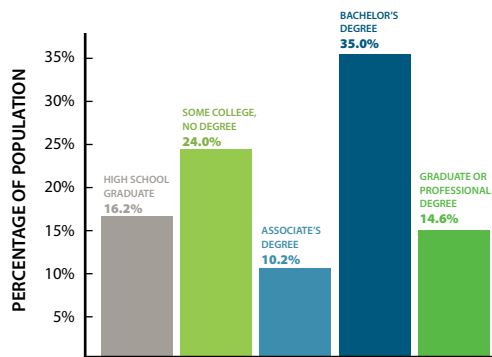
Sources: Census Bureau;
Utah Department of Workforce Services



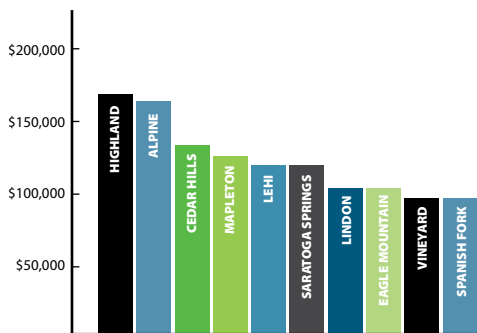
POPULATION BY AGE



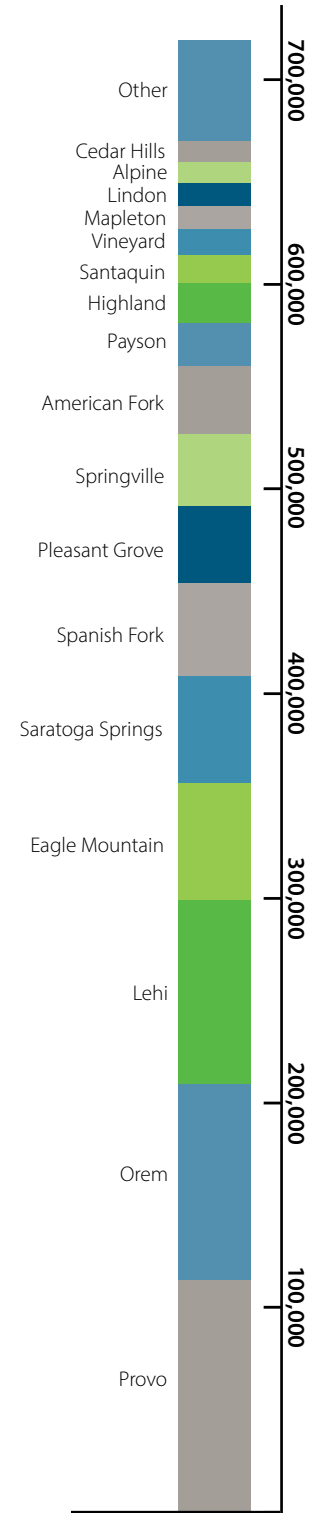
POPULATION BY RACE



POPULATION EDUCATIONAL ATTAINMENT

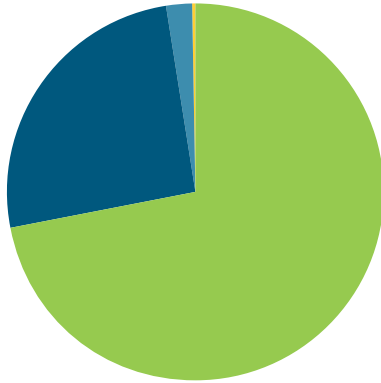


TOP 10 UTAH COUNTY CITIES BY MEDIAN HOUSEHOLD INCOME



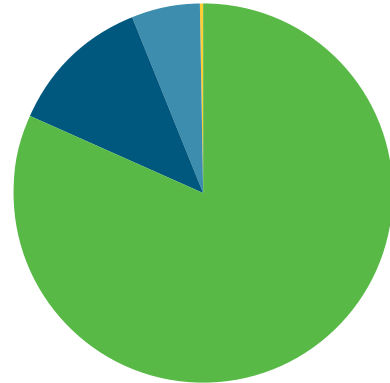
UTAH COUNTY POPULATION BY CITY

ECONOMIC PROFILE



- Employed (Civilian) - 72.2%
- Not in Labor Force - 25.5%
- Unemployed (Civilian) - 2.1%
- Armed Forces - 0.2%

EMPLOYMENT STATUS



- Private Wage - 81.9%
- Government - 12.1%
- Self-Employed - 5.9%
- Unpaid Family Worker - 0.1%

CLASS OF WORKER

TAXPAYER
Amazon
Audi Lehi
Costco
Harmons
Jack B Parson Co
Jaguar Land Rover Lehi
Lehi Power
Lowe's
Porsche Lehi
Smith's Marketplace

COMBINED % OF TOTAL LEHI SALES TAX
15.25%

PRINCIPAL SALES TAX PAYERS



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

PRINCIPAL EMPLOYERS



CITYWIDE GOALS & OBJECTIVES

In February 2024, the City Council and administration reviewed their long-term goals and objectives for Lehi City based on the book “The One Thing,” by Gary W. Keller and Jay Papasan. The purpose of the program is for the City Council to identify the one goal they would like to achieve in the future. In turn, leaders at each level of the city’s administrative departments will implement short-term goals that assist in achieving that long-term goal.

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

The City’s goal of achieving a cutting-edge, family-centric community is accomplished by maintaining strict adherence to the City’s financial policies. While abiding by the policies and with the City’s One Goal in mind, a part of the FY 2025 City Council Budget Retreat, the Mayor and City Council described their hopes for the future of Lehi. They illustrated a city that focuses on open space for families to enjoy, a place to live and work, planning for future growth, building trust with residents, and being a sustainable city. Several goals were established including investing in the development of parks, upgrading and improving infrastructure, and preparing for the new Civic Center.

When creating the City’s long-term goal, the City Council and administration also considered the results of the 2024 Resident Satisfaction Survey. The results of the survey are summarized on pages 27-28.



Develop a Cutting-Edge, Family-Centric Community

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



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

OFFICE OF THE CITY ADMINISTRATOR

Enhance public and employee engagement by training emerging leaders, providing quality community space, and improving community outreach.

FIRE

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

JUSTICE COURT

Maintain an open, fair, and efficient criminal justice system by utilizing technology and collaborating with stakeholders.

RECREATION

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

COMMUNITY DEVELOPMENT

Develop a cutting-edge family-centric community that champions environmental stewardship.

FLEET

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

LEGAL SERVICES

Safeguard the rights and interests of Lehi families by

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

PARKS & FACILITIES

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

ECONOMIC DEVELOPMENT

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

INFORMATION CENTER

Provide a positive customer service experience for the residents of Lehi by creating a friendly and customer-centric culture among staff members through continued training to best serve our community with accurate and timely information.

POLICE

Enhance the Police Department's community involvement.

ENGINEERING

2300 West widening from two-lanes to five-lanes with sidewalks (300 North to 2100 North).

LIBRARY

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

POWER

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

FINANCE

Improve access to timely information and financial planning.

INFORMATION TECHNOLOGY

Provide cutting-edge technology to better support Lehi City Departments.

LITERACY CENTER

Continue to educate the community about the programs offered by the Lehi Literacy Center. This, in turn, will increase participation in the Literacy Center programs.

PUBLIC WORKS

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

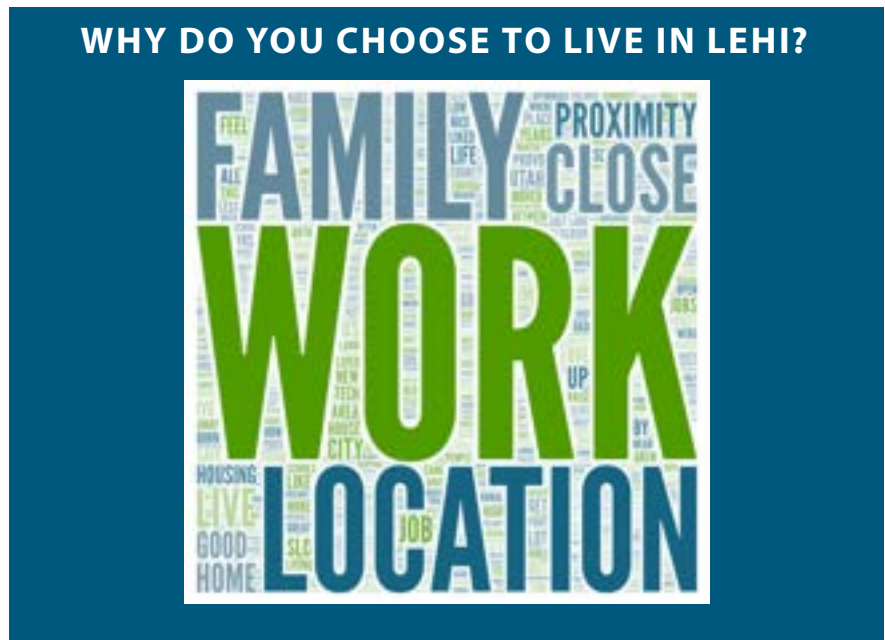
RESIDENT PRIORITIES

Lehi City conducts an official resident survey annually to collect valuable feedback on City operations and input on the policy direction of the City. The City conducted its most recent resident survey in January 2024. The results of this survey were an integral part of the strategic planning retreat held at the beginning of the budget process in February 2024.

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

WHY LEHI?

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



73

Lehi residents on average rated the quality of life in Lehi City as 73 (on a scale of 0-100).

86%

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

79%

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

CITY SERVICES

Residents rated the services they receive in our community based on the value received for their tax dollars, the quality of services provided, satisfaction with specific programs, and overall management. The highest rated service provided is Fire and Emergency Medical Services and the lowest rated service is Development Permitting. Overall, 63 percent of residents feel they receive a good value for their tax dollars and the City does a good job managing those services.

63%

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

62%

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

66%

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	77	Community Events	66
Fire and Emergency Medical Services	84	Aquatic and Fitness Center	66
Animal Control Services.....	68	Water Conservation Efforts.....	61
Garbage Collection.....	80	Culinary (drinking) Water	72
Recycling Program.....	65	Adult Recreation Programs.....	59
Snow Removal Services	63	Youth Recreation Programs.....	72
Surface Maintenance on City Streets.....	58	Senior Citizen Programs.....	70
Sidewalk Maintenance	58	Development and Permitting.....	43
Street Lighting.....	61	Emergency Preparedness.....	64
City Code Enforcement	57	Information Center	73
Parks and Open Spaces.....	64		

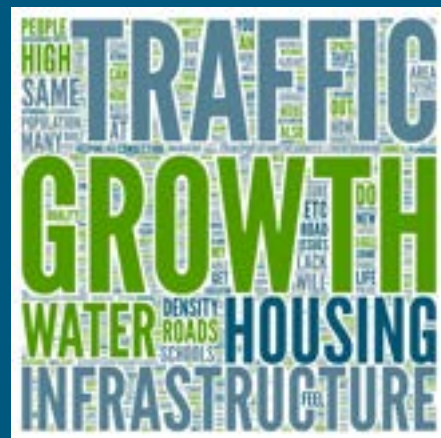
ISSUES FACING LEHI CITY

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



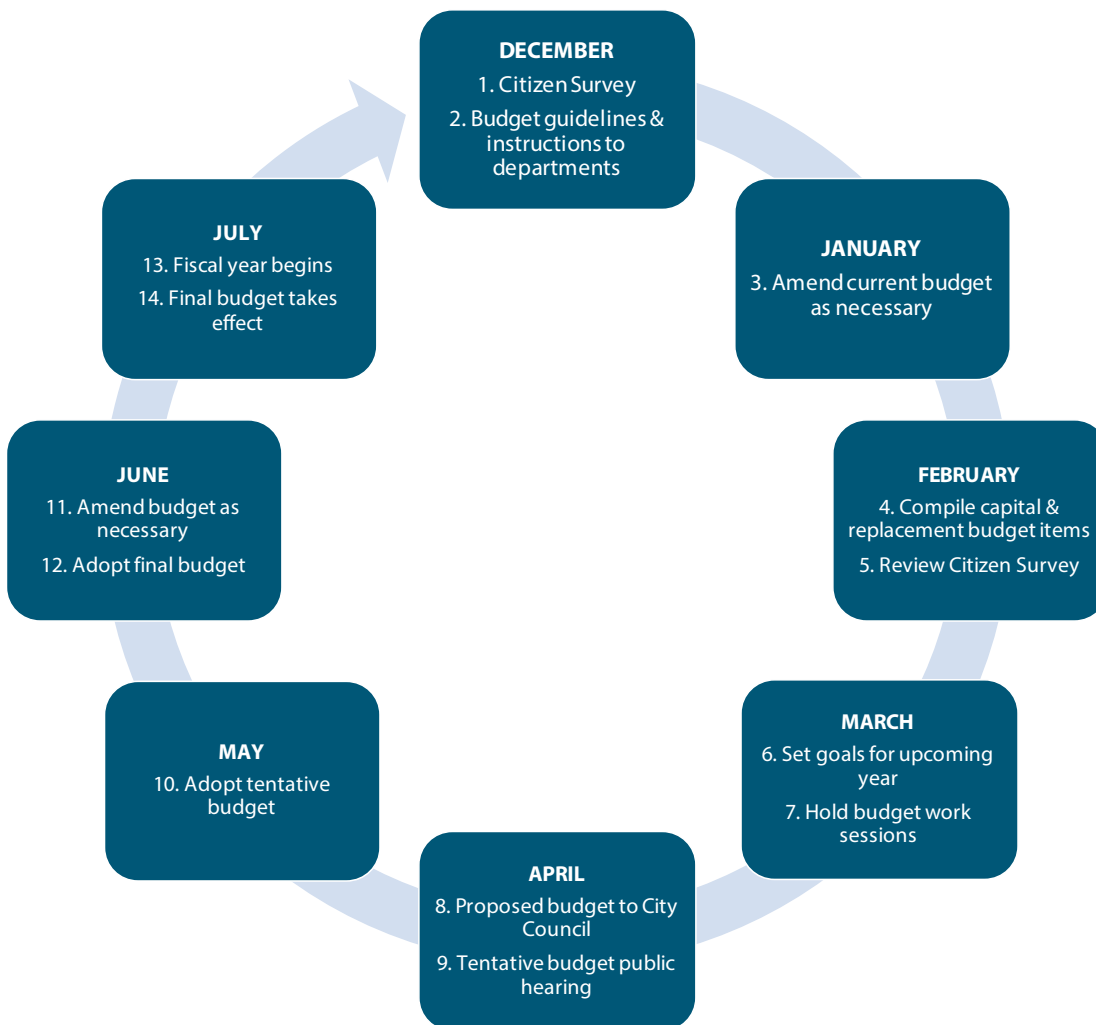
The complete FY 2025 Resident Survey can be found on Lehi City’s website at www.lehi-ut.gov/government/administration/pr/.

BUDGET PROCESS

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

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

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



GUIDING FINANCIAL POLICIES

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

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

Budgeting

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

Taxation

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

Debt

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



Photo Credit: Sarah Davies

Investment Policies

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

Reserves

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

Capital Expenditures

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

Proprietary Funds

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



Photo Credit (left to right): Kelley Marchbanks, Sandy McAvoy

Financial Planning

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

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

BUDGET AMENDMENTS AND MANAGEMENT

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

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

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



Photo Credit (from top to bottom): Shera Wright, Shera Wright, Amanda Howard, Joseph Franz

FINANCIAL STRUCTURE

The backbone of City operations is the various departments within the City. The departments are organized groups with similar functions or programs to manage operations more efficiently. The City's financial structure is organized into various funds within departments used for accounting and reporting. This provides a framework for the budget that is conceptually easier to understand. The majority of this document is organized by department to provide budgetary information.

The following is a brief description of the funds that make up the City's financial structure:

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

A matrix showing the relationship between the funds outlined above and the operational departments can be found on pages 35 and 36.



GOVERNMENTAL FUNDS

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

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

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

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

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



PROPRIETARY FUNDS

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

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



Photo Credit (from top to bottom): Lehi City, Lehi City, Jessyka Lindo

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					
Meadow Pointe CDA	X					
Millpond Area RDA	X					
Outlets at Traverse Mtn. CDA	X					
Texas Instruments Area RDA	X					
Thanksgiving Park EDA	X					
Xactware CDA	X					
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Fiber						
Culinary Water						
Culinary Water Impact Fee						
Drainage						
Drainage Impact Fee						
In Lieu Fee						
Pressurized Irrigation						
PI Impact Fee						
Electric		X				
Electric Impact Fee		X				
Garbage			X			
Sewer						
Sewer Impact Fee						
INTERNAL SERVICE FUNDS						
Building & Grounds						
Fleet						
IT						
Risk Management				X		

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

FUND BALANCE & RESERVES

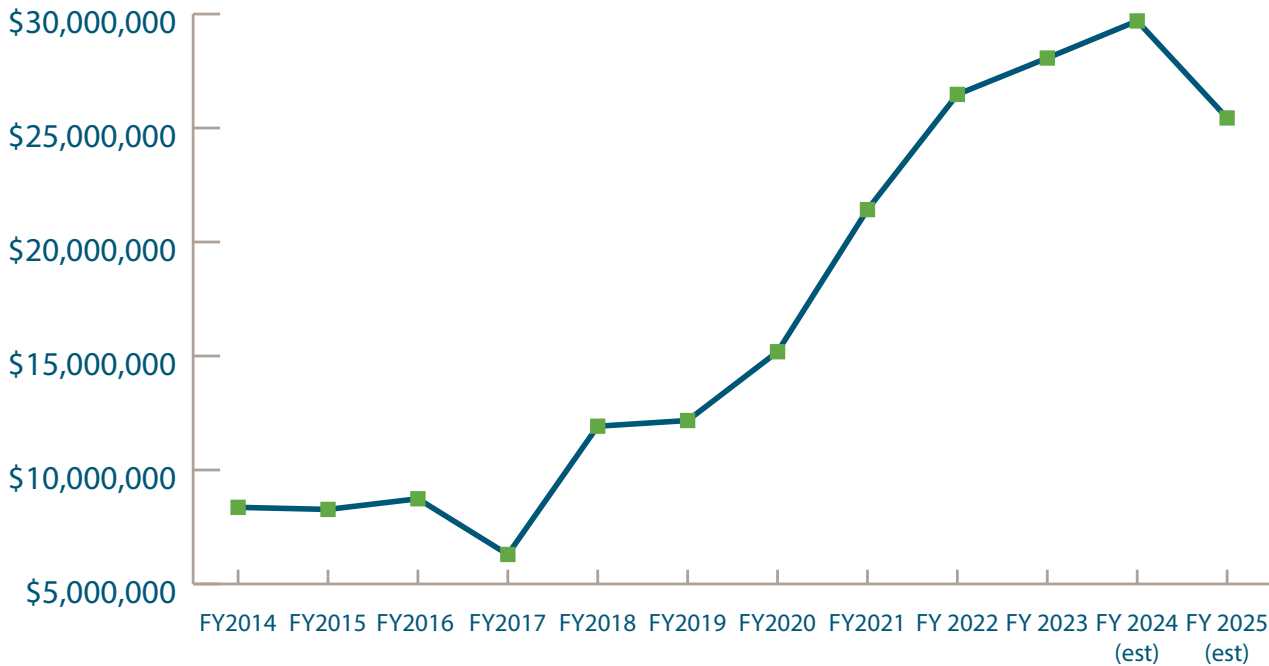
Utah state law allows cities to accumulate retained earnings or fund balances as appropriate in any fund (see U.C.A 10-6-116). However, the law restricts balances in the General Fund as follows: 1) Any fund balance less than 5 percent of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-end excess of expenditures over revenues; 2) Fund balance greater than 5 percent may be used for budget purposes; and 3) Any fund balance in excess of 25 percent must be included in the appropriations of the next fiscal year.

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

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

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

ENDING GENERAL FUND BALANCE - 10-YEAR TREND



GOVERNMENTAL FUND BALANCES

FUND	END FY 2022	END FY 2023	EST FY 2024	APPROVED FY 2025	INCREASE (DECREASE)
General	\$ 26,474,389	\$ 28,069,795	\$ 29,696,821	\$ 25,442,188	\$ (4,254,633)
Redevelopment Agency	3,898,905	4,352,790	4,545,614	4,700,000	154,386
Local Building Authority	-	31,388,374	36,744,821	6,000,000	(30,744,821)
Capital Projects	47,378,566	53,701,915	23,788,349	13,500,000	(10,288,349)
Debt Service	20,819	50,904	50,000	50,000	-
TOTAL GOVERNMENTAL FUNDS	\$ 77,772,679	\$ 117,563,778	\$ 94,825,604	\$ 49,692,188	\$ (45,133,4160)

BASIS OF BUDGETING

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

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

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

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

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

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

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

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

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

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

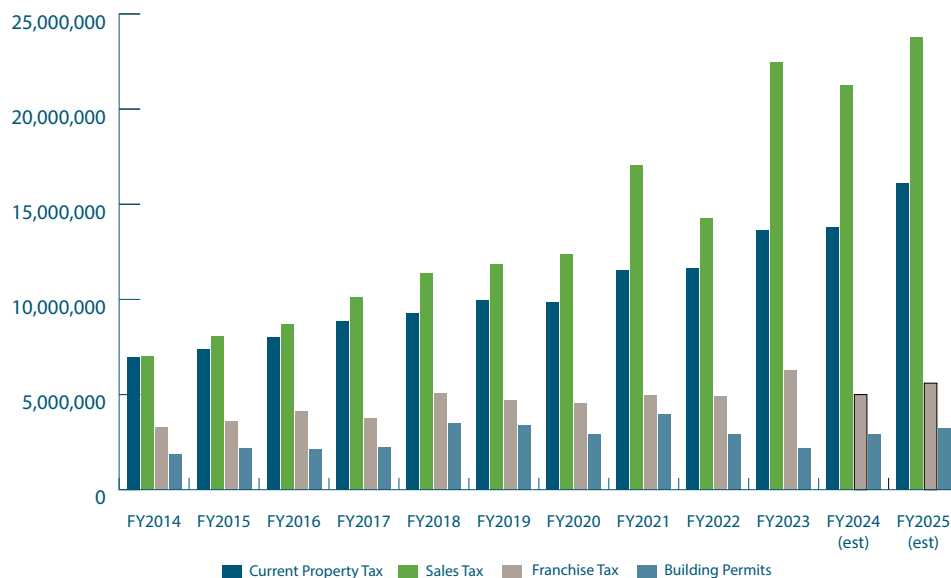
REVENUE & TAXATION

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

POLICIES

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

MAJOR GENERAL FUND REVENUE SOURCES



TREND

The above chart shows the ten-year trend for those revenue sources classified as general taxes and building permit fees. In total, these five sources are expected to comprise approximately 82 percent of the General Fund revenue. It is important to maintain balance among major revenue sources. The remainder of this section will provide additional information on the major General Fund revenue sources used to fund the City’s general government services. User fee revenue information will be provided in the section corresponding to the department that provides the service funded by the fee. User fees are based on an analysis of how much of the cost of a service should be covered by the fee versus how much of the cost of the service should be subsidized by general taxes and revenue. Factors considered in the analysis include:

- How Lehi’s fees compare with those charged by other cities;
- Whether the service benefits the general public versus an individual user, and;
- Whether the same service can be offered privately at a lower cost.

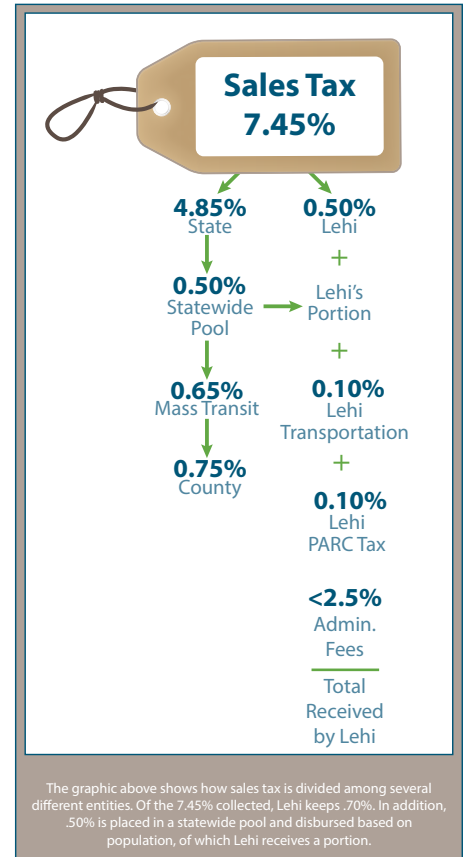
SALES TAX

General sales tax is one of Lehi City’s largest revenue sources at just over 40 percent of the estimated General Fund revenue for FY 2025. State law authorizes cities to receive sales tax revenue based on the process described in the chart shown to the right.

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

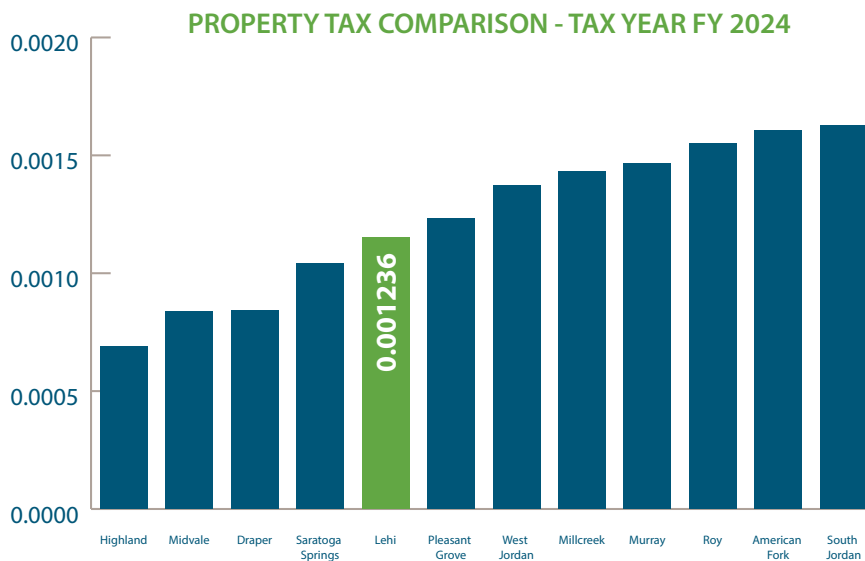
The City has also seen the opening and announcement of national and local restaurants like VIA 313, Edna’s Market and Grill, and Houston TX Hot Chicken. Lehi continues to have some of the best undeveloped commercial frontage along the Wasatch Front, and the City is in continual negotiation with several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

The economic viability on a statewide level accounts for about half of the City’s sales tax revenue. In that regard, Utah continues to excel, with *U.S. News & World Report* ranking Utah the nation’s No. 1 for Best State Overall for the second year, No. 3 for Best Economy, and No. 6 for Best Fiscal Stability. In addition, WalletHub named Utah No. 2 for Best State Economy for the second year and No. 3 for Best Place to Start a Career. In light of Lehi’s prominence in Utah’s strong state economy, as well as the new commercial development reaching completion during the upcoming fiscal year, the City conservatively forecasts its FY 2025 sales tax revenue to increase by almost 12 percent from FY 2024 estimates.



PROPERTY TAX

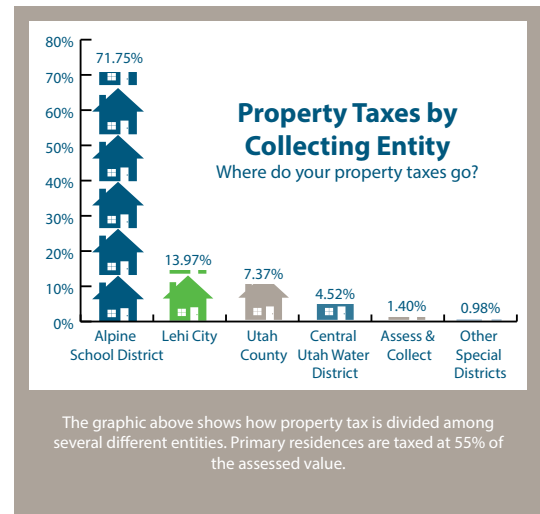
Property tax is another one of Lehi’s largest revenue sources, accounting for approximately 27 percent of General Fund revenue. Utah County assesses the taxable value of property in Lehi and collects all property tax. Lehi City’s FY 2025 certified property tax rate is 0.001153. Understanding this, Lehi City is proposing a property tax increase during FY 2025 to fund market-driven adjustments to police and fire salaries and an additional parks employee. If approved, the certified property tax rate will increase to 0.001236.



Primary residences are taxed at 55 percent of the property’s assessed value, while secondary residences are taxed at 100 percent of the property’s value. Lehi receives approximately 14 percent of what residents pay in property taxes. Maintaining an average rate for many years, property tax revenues have stayed relatively stable. This trend will stay consistent in FY 2025, 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 2025 is largely due to the success the City has experienced in both commercial and residential development.

FRANCHISE TAX

Franchise tax is the third largest source of revenue for the General Fund, accounting for approximately 9% of total General Fund revenues. State law authorizes cities to collect up to 6 percent in utilities operating within city boundaries. Franchise tax revenues vary based on the number of services and the cost of utilities. The City is anticipating an increase in franchise taxes of approximately \$600,000 for FY 2025 over FY 2024. The increased revenue is a result of both higher utility rates and increased customers. Forecasted revenue from franchise fees in FY 2025 is \$5,600,000, which is about 12% higher than revenues budgeted in FY 2024.



MODEL YEARS	AGE-BASED FEE
2024-2022	\$150
2021-2019	\$110
2018-2016	\$80
2015-2013	\$50
2012 & older	\$10

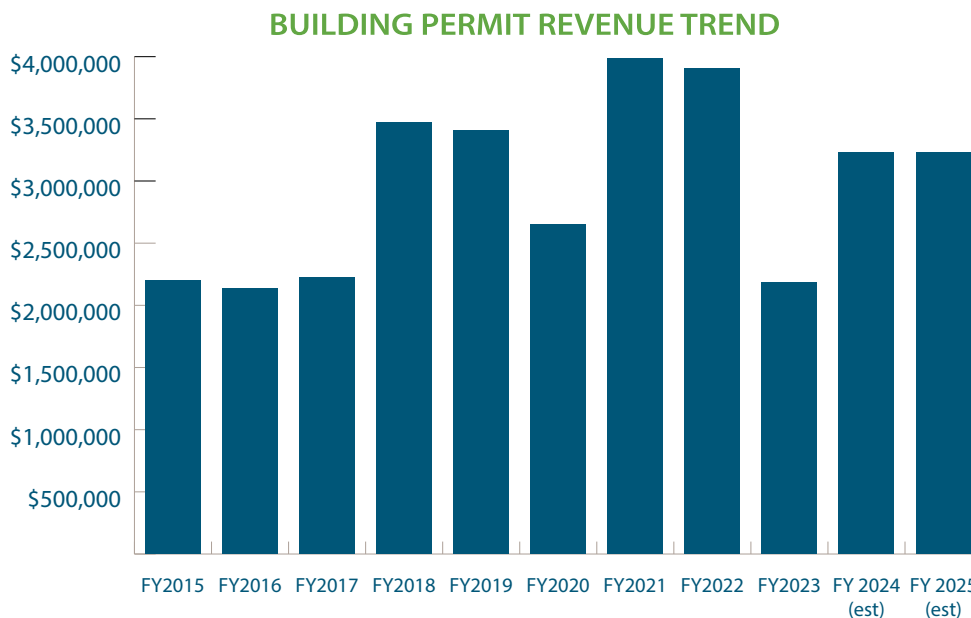
*Source: Utah State Tax Commission

MOTOR VEHICLE TAX

A statewide fee is assessed on motor vehicles in lieu of property taxes. The motor vehicle fee is assessed based on the age and type of the vehicle. Historically, the motor vehicle tax accounted for approximately 3 percent of all General Fund revenues; however, in FY 2014, Lehi's Finance Department decided to begin combining motor vehicle tax revenue with property tax and delinquent taxes into one line item. A breakdown of how the motor vehicle tax is assessed for passenger vehicles is provided in the table to the left.

BUILDING PERMIT FEES

Companies or individuals that construct buildings in Lehi are charged building permit fees. Thus, building permit fee revenue is a good indicator of the amount of growth occurring in the City. As can be seen in the graph, while not as high as previous years, Lehi has experienced healthy growth over the last few years.



DEBT

Consistent with the policies listed below, Lehi City uses debt judiciously. Currently, the City’s sales tax bonds are rated AA+ by S&P Global. The City also has electric revenue bonds rated by S&P Global as A+ and water revenue bonds rated by Moody’s as 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, 2024

Assessed Valuation	\$ 12,775,513,646
Estimated Actual Value	18,250,733,780
Debt Limit - 4% of Estimated Actual Value	730,029,351
Less Outstanding General Obligation Bonds	-
Total Amount of Debt Applicable to Debt Limit	-
LEGAL DEBT MARGIN	\$ 730,029,351



Photo credit: Asher Carlile

OUTSTANDING GENERAL LONG-TERM DEBT: GOVERNMENTAL ACTIVITIES

DESCRIPTION	END BALANCE (JUNE 30, 2023)	ADDITIONS/ (DELETIONS)	BALANCE (JUNE 30, 2024)	CURRENT PRINCIPAL	NEXT INTEREST PAYMENT	ESTIMATED END BALANCE FY 2025	INTEREST BALANCE THROUGH MATURITY
2022 LBA Bonds	\$ 29,000,000	\$ (100,000)	\$ 28,900,000	\$ 220,000	\$ 757,838	\$ 28,680,000	\$ 24,660,500
2019 Sales Tax Bonds	16,470,000	-	16,470,000	835,000	325,400	15,635,000	5,786,350
2018 Sales Tax Bonds	4,190,000	(190,000)	4,000,000	195,000	96,656	3,805,000	1,629,575
2014 Sales Tax Bonds	795,000	(795,000)	-	-	-	-	-
2004 Subordinated Sales Tax Rev Bond	7,955,000	-	7,955,000	-	-	7,955,000	-
Tax Increment Thanksgiving Park	239,494	(239,494)	-	-	-	-	-
Tax Increment Traverse Mountain	10,451,021	-	10,451,021	-	-	10,451,021	-
Tax Increment Alpine Highway West	10,000,794	(1,190,225)	8,810,569	1,000,000	-	7,810,569	-
Tax Increment West Timpanogos	17,220,785	(360,547)	16,860,238	350,000	-	16,510,238	-
Compensated Absences	4,276,130	200,000	4,476,130	-	-	4,476,130	-
Net Pension Liability	3,598,150	-	3,598,150	-	-	3,598,150	-
Landfill Closure & Post-Closure Liability	591,012	-	591,012	-	-	591,012	-
Other Notes Payable	3,830,109	(655,991)	3,174,118	743,391	69,207	2,430,726	215,821
TOTAL LONG-TERM DEBT	\$ 108,617,494	\$ (3,331,257)	\$ 105,286,238	\$ 3,343,391	\$ 1,249,101	\$ 101,942,846	\$ 32,292,246

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

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

- **Compensated Absences** - Some employees carry balances of sick leave and vacation leave greater than what they earn in a given year. The cost of compensating such balances are reported as long-term debt. Balances for compensated absences are capped at 240 hours for vacation leave and 480 hours for sick leave.
- **Landfill Closure and Post-closure Care Liability** - This represents an escrow fund used for costs associated with the landfill closure and post-closure care liability. The escrow fund is funded via the Garbage Fund.
- **Other Notes Payable** - Various interest and non-interest bearing notes for developer commitments and equipment leases.

OUTSTANDING GENERAL LONG-TERM DEBT: BUSINESS-TYPE ACTIVITIES

DESCRIPTION	BALANCE JUNE 30, 2023	ADDITIONS/ (DELETIONS)	BALANCE JUNE 30, 2024	CURRENT PRINCIPAL	NEXT INTEREST PAYMENT	BALANCE JUNE 30, 2025	INTEREST BALANCE THROUGH MATURITY
2023 Electric Revenue Bonds	\$ -	\$ 18,970,000	\$ 18,970,000	\$ 570,000	\$ 482,519	\$ 18,400,000	\$ 11,789,363
2022 Water Bond	3,643,000	-	3,643,000	-	36,430	3,643,000	348,880
2021 Franchise Revenue Bonds	53,890,000	(875,000)	53,015,000	915,000	1,087,575	52,100,000	32,455,950
2019 Water Revenue Bonds	15,870,000	(445,000)	15,425,000	465,000	385,625	14,960,000	9,331,500
2018 Electric Revenue Bonds	13,030,000	(605,000)	12,425,000	635,000	310,625	11,790,000	5,147,500
2010 Drainage Bonds	405,000	(200,000)	205,000	205,000	3,598	-	7,196
Provo Reservoir Water Co. Note	310,229	(23,156)	287,073	23,614	5,686	263,459	35,233
Provo River Water Assoc. Note	659,433	(50,978)	608,455	51,691	8,235	556,763	50,515
Compensated Absences	1,216,071	200,000	1,416,071	-	-	1,416,071	-
Net Pension Liability	733,079	-	733,079	-	-	733,079	-
TOTAL LONG-TERM DEBT	\$ 89,756,812	\$ 16,970,866	\$ 106,727,678	\$ 2,865,306	\$ 2,320,292	\$ 103,862,373	\$ 59,166,137

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

- **2023 Electric Revenue Bonds** - \$18,790,000 electric revenue bonds issued for the construction of a power generation facility. Annual principal payment and semi-annual interest payments are due through June 2044. Interest is at coupon rates varying from 5.00 percent to 5.25 percent.
- **2021 Franchise Revenue Bond** - \$53,890,000 in franchise revenue bonds issued to design and construct a fiber network system throughout the city.
- **2019 Water Revenue Bonds** - \$17,205,000 sales tax bonds issued to construct Dry Creek Reservoir and other culinary and pressurized irrigation infrastructure. Annual principal payments and semi-annual interest payments are due through 2044. Interest is at coupon rates varying from 4.00 percent to 5.00 percent.
- **2018 Electric Revenue Bonds** - \$15,640,000 electric revenue bonds issued to construct a power generation facility and electric utility building. Annual principal payments and semi-annual payments are due through June 2038. Interest is at coupon rates varying from 4.00 percent to 5.00 percent.
- **2010 Drainage Revenue Bonds** - \$2,500,000 in drainage revenue bonds due serially through 2025 with interest rates ranging from 3.51 percent.
- **Note Payable to Provo Reservoir Water Users Company** - Payable in annual installments through 2035. Payments include interest at 4 percent and range from \$34,813 to \$33,439.
- **Note Payable to Provo River Water Users Association** - Payable in annual installments through 2035. Approximately 81 percent of the total obligation bears interest at 4 percent. The balance of the obligation will mirror a line of credit issued by a bank to the Provo River Water Users Association. The line of credit will have a variable interest rate which is estimated to average 4.5 percent.
- **Compensated Absences** - Some employees carry balances of sick leave and vacation leave greater than what they earn in a given year. The cost of compensating such balances are reported as long-term debt. Balances for compensated absences are capped at 240 hours for vacation leave and 480 hours for sick leave.

- **Net Pension Liability** - The difference between the total pension liability (present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside to pay current employees, retirees, and beneficiaries.

About thirty four 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 \$2,640 per Lehi household. The remaining governmental debt was used for the construction of public safety and recreation facilities in the City. These bonds are not general obligations of this, but rather will be repaid from the City's annual sales tax revenues.

Total enterprise fund debt represents \$4,073 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 2.46% Lehi's general fund budgeted expenditures.



Photo credit: Katrina Cummins

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:

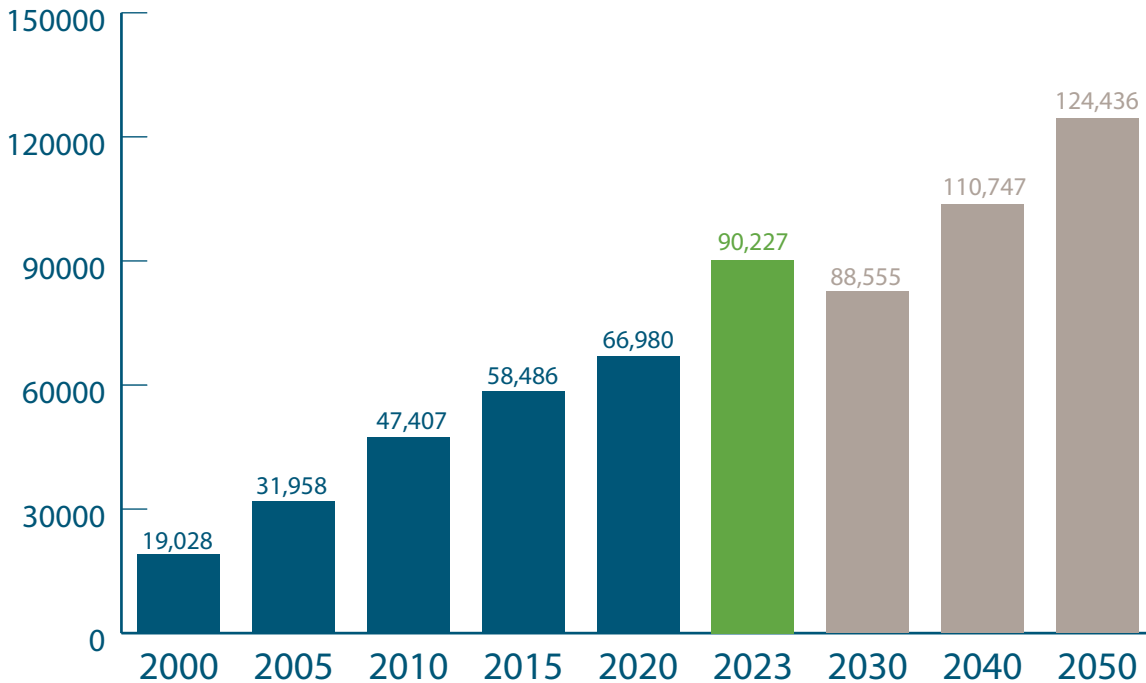
- City Revenue Policies: [Page 39](#);
- General Fund Balance Trend: [Page 37](#);
- Trends for Major General Fund Revenues: [Pages 39-41](#);
- Debt Policies and Debt Position: [Pages 42-45](#);
- Five-Year Capital Improvement Plan: [Pages 52-57](#); and
- Impact of Five-Year Capital Improvement Plan on Operating Budget: [Page 57](#).

All of these factors impact the City’s long-term financial outlook. Following is a discussion of major factors that will also impact the City’s long-term financial outlook.

POPULATION GROWTH

According to the U.S. Census Bureau, Lehi City’s population has almost tripled since 2005 and has surpassed the estimated population projection prepared by the Mountainland Association of Governments (as seen below). This population growth brings significant opportunities to the City. However, there are also increased financial burdens on the City as there is more need for infrastructure construction and improvement and an increased demand for City services. The City monitors population growth trends and forecasts as it determines its infrastructure needs, particularly as it pertains to the five-year capital improvement plan, and fees for various City services.

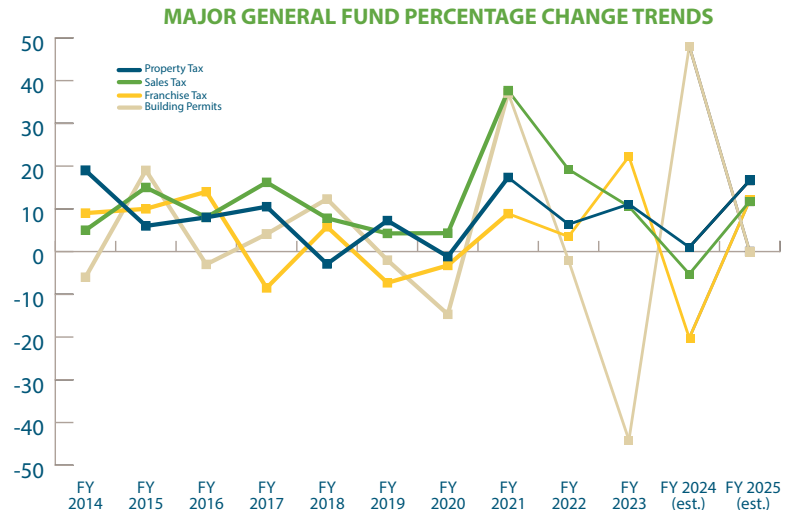
LEHI CITY HISTORIC & PROJECTED POPULATION GROWTH



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

REVENUE TREND ANALYSIS

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



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

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

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

THREE-YEAR GENERAL FUND FORECAST

	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	APPROVED FY 2025	FORECAST FY 2026	FORECAST FY 2027
PROPERTY TAX REVENUE	\$ 12,294,991	\$ 13,658,681	\$ 14,350,131	\$ 13,797,201	\$ 14,280,103	\$ 14,779,907
SALES TAX REVENUE	20,305,079	22,813,067	25,615,610	22,770,096	25,047,106	26,174,225
FRANCHISE TAX REVENUE	5,127,558	6,907,613	6,662,000	6,828,550	6,999,264	7,174,245
BUILDING PERMIT REVENUE	3,901,605	2,193,540	2,255,028	2,300,000	2,400,000	2,500,000

The background of the entire page is a repeating pattern of stylized, light gray line-art icons. Each icon depicts an oil derrick or pumpjack structure in the foreground, with several buildings of varying heights and shapes behind it, suggesting an industrial or urban landscape. The pattern is consistent across the entire page.

CAPITAL EXPENDITURES

CAPITAL EXPENDITURES

The FY 2025 budget includes just over \$61 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 \$9.6 million.
- **NON-ROUTINE CAPITAL EXPENDITURES** are expenditures that do not happen on a regular basis and impact the operating budget either in terms of additional personnel, maintenance, utility, or other costs; or in terms of additional revenue or operating savings. Although the expenditures of these projects may span over a few years, the projects add to the asset base of the City and often result from policy decisions. Capital projects defined as non-routine total just over \$52 million. A summary schedule of the non-routine capital budget can be found later in this section of the budget document.

CAPITAL POLICIES

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

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

CAPITAL PLANNING PROCESS

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

CITY PLANS

PLAN	ORIGIN OF PLAN	IMPACT ON BUDGET
Budget 5-Year Capital Improvement Plan	See pages 52-57 for more information.	As part of the annual budget process, and with input from all other planning processes, a 5-year capital improvement plan is incorporated into the budget document. Potential funding sources are also discussed and estimated at this time.
City Facilities Capital Plan	Generated by the Buildings & Grounds Division. Funding is included by departmental budgets under Building & Grounds O&M. It is currently being updated and will be adopted in FY 2023.	The plan calculates: <ul style="list-style-type: none"> • An inventory of all major systems in City buildings; • The estimated useful life or maintenance schedule; and • The related costs.
Downtown Revitalization Plan	The Downtown Revitalization Plan was adopted in 2007.	The plan played a major part in the Main Street reconstruction project. The City's downtown is identified as the Main Street & State Street corridors. The stated goals of this plan are to: guide development or redevelopment for the City's downtown area; remove blight and revitalize the downtown businesses; and promote community spirit by maintaining historic feel and providing a community gathering place.
Economic Development Strategic Plan	Originally adopted in September 2008. This plan was updated in FY 2020.	The plan identifies key economic development areas throughout the City in order to project where and what types of future infrastructure improvements will be necessary to meet the associated new growth. Thus, this plan has an indirect effect on the capital budgeting process.
Electric Master Plan	The Power Department updated this plan in FY 2020.	The plan's elements include power system improvements that have been identified by a system load study as deficient or nearing deficiency in providing reliable electric services to our community. Many of these deficiencies are a result of system demand from growth but also include aging components of the system infrastructure. Capacity for future loads has also been accounted for.
Fleet Replacement Plan	The Fleet Division maintains and updates a fleet/equipment database.	The plan calculates a charge to City departments sufficient to replace the vehicles and motorized/mobile equipment. Data used in the calculation include: <ul style="list-style-type: none"> • An analysis of all equipment; • The estimated useful life & projected replacement date; • A maintenance schedule & costs; and • The replacement cost.
General Plan	The Land Use Element Plan was updated & adopted by the Lehi City Council in January of 2022.	The General Plan provides a general framework of goals and guidelines for a number of the City's master plans, including Economic Development, Parks and Recreational Facilities, Land Use Element, Transportation, and Community Facilities and Services.

CITY PLANS CONT.

PLAN	ORIGIN OF PLAN	IMPACT ON BUDGET
Information Technology Capital Plan	Generated by the IT Division.	The plan considers the next few fiscal years of planned replacements with an emphasis on information security. The IT Division calculates a charge to City departments sufficient to replace the main network, core software systems, computer systems, and the telephone system. Data used in the calculation include: an inventory of all equipment; the estimated useful life & projected replacement date; and the replacement cost.
Mayor and City Council Strategic Visioning	The Mayor & City Council annually hold a planning session. See pages 25-28 for more information.	The strategic vision and planning done by the Mayor and City Council set the priorities for the City budget. The planning sessions includes input from the annual citizen survey, staff recommendations, and the planning documents listed below.
Parks Master Plan	Original plan adopted in 1998. Significantly updated in 2009. Second update completed in 2015. Intend to update in FY 2024.	The main priorities of the 5, 10, and 20-year plans include: focus short-term development of new parks in the northeast area of the City, primarily through a “mini” park system; update, remodel, and refurbish current parks in the central area; and acquire land for community-wide parks in the west and north areas.
Pavement & Sidewalks Management Plan	Public Works Administration & Streets Division maintain and update a pavement management database.	The policy of the plan is to: <ul style="list-style-type: none"> • Maintain at least 65 percent of roads & sidewalks in good or better condition; and • Have no more than 10 percent of roads and sidewalks in substandard condition.
Master Plans & Impact Fee Analysis for Culinary Water, Pressurized Irrigation, Drainage, Sewer, & Transportation.	Significant updates to master plans & impact fee analyses completed in FY 2018.	Capital projects associated with these types of projects were identified in the City’s Impact Fee Study completed in January 2008 & the 5-year Capital Improvement Plan (updated annually as noted). Monies were set aside in FY 2012 for the creation and significant update of these master plans. These master plans: <ul style="list-style-type: none"> • Recommend & prioritize short-, medium-, and long-term projects; • Project & analyze growth & build-out data; and • Provide impact fee rate recommendations for funding.
Master Transportation Plan	The Transportation Master Plan will be updated in FY 2023	The plan shows future roadways and widening of existing roads. Monies has been set aside for the update of the plan. In addition, impact fees have been set aside for the widening of roads to implement this plan.

5-YEAR CAPITAL IMPROVEMENT PLAN: REVIEW PROCESS & TIMELINE

The 5-Year Capital Improvement Plan is reviewed on a yearly basis to ensure that projects are relevant and needs are continually identified. Throughout the year, all Capital Projects are monitored and reviewed. During the budget process, new Capital Improvements and Projects are requested and the City Council approves critical projects. In this budget, the Non-Routine Capital Budget Summary lists all FY 2025 projects that have been approved. Projects currently identified for fiscal years 2026, 2027, 2028, and 2029 are also included in this list for long-term financial planning.

WINTER

Department heads review previously-submitted projects to determine if the need, time frame, or project scope have changed. If changes are needed, the Finance Department is notified and the Requested Capital Improvement and Capital Projects Summary lists are updated. The department heads also submit new capital projects for consideration in both the next fiscal year and future years.

The City’s capital needs are identified before preparation begins on the operating budget. First year operating expenses are formulated and refined through discussions with the department most closely impacted by the project. Future years’ operating costs are established after the projects in operation and the estimated expenses can be refined.

SPRING

In May of each year, the requested Capital Improvement and Capital Projects list is reviewed, and the most critical projects are recommended to the City Council as part of the City’s recommended budget. This is done at the same time the recommended operating budget is presented to the City Council. Alternate mechanisms for financing the Capital projects are also discussed at this time.

FALL & SUMMER

The progress on all authorized capital projects is monitored on a project-by-project basis. Project financial records are reviewed with the department heads tasked with overseeing the given project. Projects approved by the City Council, but not previously included in the Capital Improvement Plan, are reviewed at the same time.



Photo credit (left to right): Shera Wright, Lehi City, Sandy McAvoy

NON-ROUTINE CAPITAL BUDGET SUMMARY

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Flight Park Well & Lines	Culinary Water	ARPA	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Pipe Upsizing	Culinary Water	Impact Fee	70,000	75,000	80,000	85,000	90,000	400,000
Flight Park Tank/Lines	Culinary Water	Impact Fee	2,300,000	-	-	-	-	2,300,000
Family Park Well (City Part-Upsize)	Culinary Water	Impact Fee	550,000	-	-	-	-	550,000
Skye Tank	Culinary Water	Impact Fee	1,500,000	-	-	-	-	1,500,000
West Side Tank 2	Culinary Water	Impact Fee	3,400,000	-	-	-	-	3,400,000
Hospital Loop Road	Engineering	Capital Projects	2,600,000	-	-	-	-	2,600,000
Jordan Narrows Basin 2 Landscaping	Engineering	Detention	200,000	-	-	-	-	200,000
West Side of Jordan River	Engineering	Detention	20,000	-	-	-	-	20,000
Lambert Basin	Engineering	Detention	350,000	-	-	-	-	350,000
400 West RR Trail Basin	Engineering	Detention	-	150,000	200,000	-	-	350,000
Oversize Piping	Engineering	Drain	55,000	60,000	65,000	70,000	75,000	325,000
Traverse Mountain Drains	Engineering	Drain	10,000	10,000	10,000	10,000	10,000	50,000
West Side Drains	Engineering	Drain	10,000	10,000	-	-	-	20,000
Dry Creek 600 East Culvert	Engineering	Drain	450,000	-	-	-	-	450,000
Dry Creek/Waste Ditch Culverts	Engineering	Drain	-	-	-	-	250,000	250,000
SKY Development Drains	Engineering	Drain	350,000	200,000	-	-	-	550,000
Family Park	Parks	Capital Projects	7,000,000	-	-	-	-	7,000,000
Pipe Upsizing	Pressurized Irrigation Water	Impact Fee	105,000	90,000	95,000	100,000	105,000	495,000

*Funding reported as of June 2024

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
RR Well	Pressurized Irrigation Water	Impact Fee	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Low Hills Reservoir	Pressurized Irrigation Water	Impact Fee	10,000	-	-	-	-	10,000
Brooks Res Expansion & PS (50%)	Pressurized Irrigation Water	Impact Fee	10,000	-	-	-	-	10,000
Vialetto Reservoir and Pumps	Pressurized Irrigation Water	Impact Fee	2,500,000	-	-	-	-	2,500,000
West Side PI Reservoir	Pressurized Irrigation Water	Impact Fee	50,000	-	-	-	-	50,000
Flight Park Reservoir	Pressurized Irrigation Water	Impact Fee	2,400,000	-	-	-	-	2,400,000
Cedar Hollow Well (Design-City Part)	Pressurized Irrigation Water	Impact Fee	600,000	-	-	-	-	600,000
Skye Reservoir	Pressurized Irrigation Water	Impact Fee	600,000	-	-	-	-	600,000
Nuisance Trees and Damaged Sidewalks	Streets	Capital Projects	225,000	-	-	-	-	225,000
700 South Cycle Track Project	Streets	County	150,000	-	-	-	-	150,000
2300 West - Main to 2100 North	Streets	MAG	10,000,000	-	-	-	-	10,000,000
Pony Express Parkway	Streets	MAG	-	1,000,000	5,000,000	9,000,000	-	15,000,000
Hospital Loop Road	Streets	Other	1,000,000	2,000,000	-	-	-	3,000,000
Street Widening w/ 300 W	Streets	Road IF	260,000	130,000	135,000	140,000	145,000	810,000
Accel/Deccel on SR92	Streets	Road IF	20,000	100,000	-	-	-	120,000
Traverse Blvd Widening	Streets	Road IF	20,000	150,000	-	-	-	270,000
600 E North of Dry Creek	Streets	Road IF	800,000	-	-	-	-	800,000
Jordan Willows Conn. Rd	Streets	Road IF	10,000	-	-	-	-	10,000
Signal (Triumph- Hospital)	Streets	Road IF	250,000	220,000	230,000	240,000	240,000	1,180,000
1200 East Project	Streets	Road IF	20,000	-	-	-	-	20,000
Road Master Plan	Streets	Road IF	30,000	-	-	-	-	30,000

*Funding reported as of June 2024

PROJECT TITLE	DEPT/ DIVISION	FUNDING SOURCE	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Accel/Deccel on Redwood or 2100N	Streets	Road IF	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 200,000
Center Street & SR 92	Streets	Road IF	700,000	400,000	300,000	200,000	-	1,600,000
Thanksgiving Roads	Streets	Road IF	1,800,000	-	-	-	-	1,800,000
Flight Park Road - Fr Rd to Vista	Streets	Road IF	400,000	-	-	-	-	400,000
Highland Blvd Skye Intersections	Streets	Road IF	-	-	400,000	450,000	-	850,000
1100 West to 1300 South	Streets	Road IF	-	-	1,100,000	-	-	1,100,000
Oversize Piping	Waste Water	Sewer	90,000	-	-	-	-	90,000
Jordan Willow PS	Waste Water	Sewer	20,000	-	-	-	-	20,000
Jordan Willow Pump Line	Waste Water	Sewer	20,000	-	-	-	-	20,000
850 East Sewer 550 South to 900 South	Waste Water	Sewer	850,000	-	-	-	-	850,000
2100 North Sewer 1200 West to 1700 West	Waste Water	Sewer	500,000	-	-	-	-	500,000
Jordan River Main to 1900 South	Waste Water	Sewer	7,000,000	-	-	-	-	7,000,000
Frontage Road Sewer @ Triumph	Waste Water	Sewer	250,000	-	-	-	-	250,000
1700 West Sewer 1300 South to 300 North	Waste Water	Sewer	-	-	-	-	500,000	500,000
1700 West Sewer 500 North to 900 North	Waste Water	Sewer	-	-	-	800,000	-	800,000
TOTAL CAPITAL SPENDING			\$ 52,060,000	\$ 4,595,000	\$ 7,715,000	\$ 11,095,000	\$ 1,415,000	\$76,980,000

*Funding reported as of June 2024

SUMMARY OF FORECASTED CAPITAL SPENDING IMPACT BY FUND

FUND	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
ARPA	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Capital Projects	9,825,000	-	-	-	-	9,825,000
County	150,000	-	-	-	-	150,000
Detention	570,000	150,000	200,000	-	-	920,000
Drain	875,000	280,000	75,000	80,000	335,000	1,645,000
Impact Fee	14,100,000	165,000	175,000	185,000	195,000	14,820,000
MAG	10,000,000	1,000,000	5,000,000	9,000,000	-	25,000,000
Other	1,000,000	2,000,000	-	-	-	3,000,000
Road IF	4,410,000	1,000,000	2,265,000	1,030,000	385,000	9,090,000
Sewer	8,730,000	-	-	800,000	500,000	10,030,000
TOTAL	\$ 52,060,000	\$ 4,595,000	\$ 7,715,000	\$ 11,095,000	\$ 1,415,000	\$ 76,880,000



Photo credit: (Top Left) Rohit Rawat, (Top Right) Sarah Rogers, (Bottom) Sandy McAvoy

*Funding reported as of June 2024

IMPACT ON THE OPERATING BUDGET

The following is a summary of the impact of the FY 2025 Capital Budget on the operating budget for FY 2025 and future years. The projects included are those with a significant impact on the budget; which would include any project that will result in the need for additional staff or will result in any ongoing increase or decrease in the operating budget greater than \$10,000 per year.

PROJECT	BUDGET(S) IMPACTED	FISCAL IMPACT	DESCRIPTION OF IMPACT ON OPERATING BUDGET
Flight Park Well and Lines	Water Division - Culinary	\$35,000	The project will result in an expected annual increase in operating and maintenance costs to the Water Division due to increased cleaning, supply, and repair costs.
Jordan Willows Pump Station	Water Division - Waste Water	\$25,000	The project will result in an expected annual increase in operating and maintenance costs to the Water Division due to increased cleaning, supply, and repair costs. The project is planned to be completed in FY 2025.
Vialetto Reservoir Pumps	Water Division - Pressurized Irrigation	\$30,000	The project will result in an expected annual increase in operating and maintenance costs to the Water Division due to increased cleaning, supply, and repair costs. The project will begin construction in FY 2021 and is expected to be finished in FY 2025.
Family Park	Parks Department	\$15,000	The project will result in an expected annual increase in operating and maintenance costs to the Parks Department due to increased, cleaning, supply, and repair costs. The project will also result in an expected annual increase of approximately \$100,000 in additional staffing costs. The project began construction in FY 2023 and is expected to be completed in FY 2025.

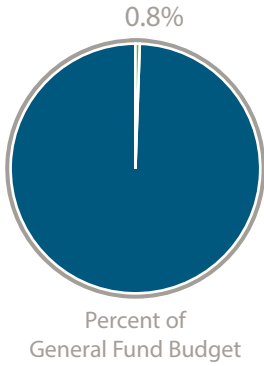


Photo credit: Sandy McAvoy



GENERAL FUND

MAYOR & CITY COUNCIL

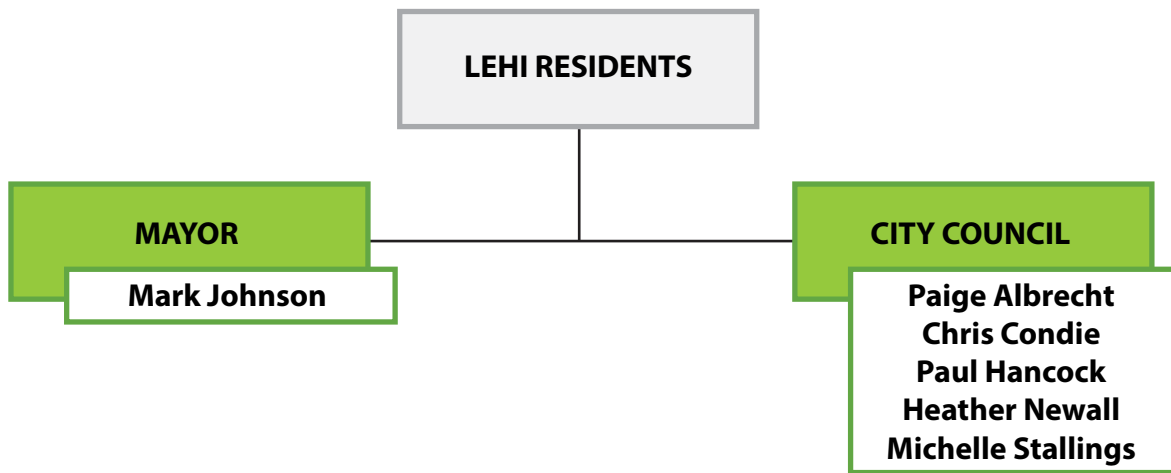


MISSION

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

DEPARTMENT DESCRIPTION

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



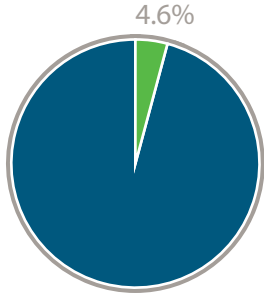
POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Elected:					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	5.00	5.00	5.00	5.00	5.00
TOTAL FTE	6.00	6.00	6.00	6.00	6.00

BUDGET INFORMATION

DEPARTMENT 47	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 145,230	\$ 162,696	\$ 170,551	\$ 176,713
13 Employee Benefits	123,669	128,585	142,117	147,409
21 Books, Subscriptions, & Memberships	54,498	1,313	35,000	35,000
23 Travel & Training	12,557	11,962	-	10,000
24 Office Supplies	374	1,021	3,000	3,000
25 Reimbursements	-	-	5,000	5,000
26 IT Fund Charges	2,000	2,004	10,000	10,000
29 Risk Management Fund Charges	5,000	20,004	20,000	20,000
31 Professional & Technical	73,539	20,839	25,000	25,000
45 Miscellaneous	4,063	4,959	17,000	17,000
TOTAL EXPENDITURES	\$ 365,180	\$ 353,383	\$ 427,668	\$ 449,122



OFFICE OF THE CITY ADMINISTRATOR



Percent of
General Fund Budget

DEPARTMENT MISSION

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

one DEPARTMENT GOAL

Enhance public and employee engagement by training emerging leaders, providing quality community space, and improving community outreach.

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.

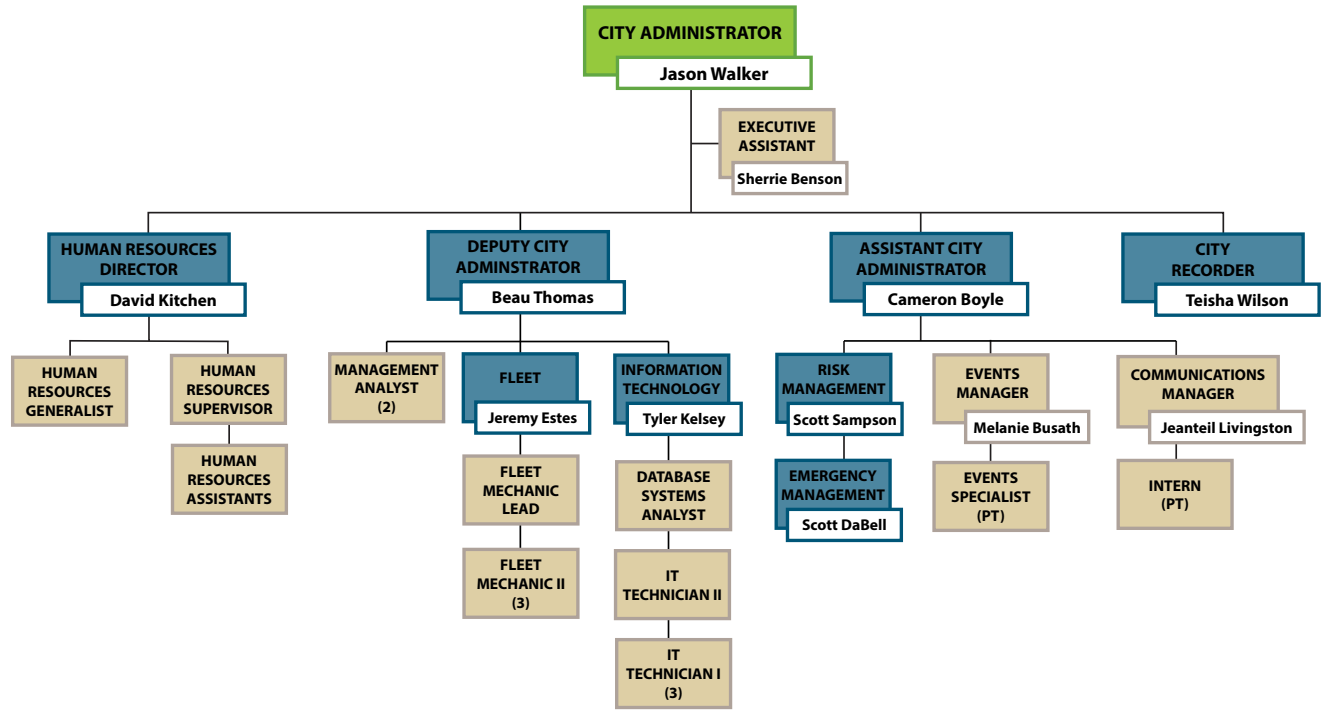
The Human Resources Division is responsible for maintaining employee records, coordinating employee benefit and education programs, communicating personnel policies and procedures, and ensuring quality recruitment.

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 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Appointed:					
City Administrator	1.00	1.00	1.00	1.00	1.00
Recorder	1.00	1.00	1.00	1.00	1.00
Full-time:					
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Deputy City Administrator	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Events Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Communications & Public Outreach Manager	-	-	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Human Resources Supervisor	-	-	1.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00
IT Manager	1.00	1.00	1.00	1.00	1.00
Systems/Database Analyst	-	-	1.00	1.00	1.00
IT Technician II	1.00	1.00	1.00	1.00	1.00
IT Technician I	2.00	2.00	2.00	2.00	3.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic Lead	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic II	2.00	2.00	2.00	2.00	3.00
Emergency Managment Coordinator	1.00	1.00	1.00	1.00	1.00

POSITION CONT.	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Part-time Non-benefited:					
Human Resources Assistant (2)	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.50
Events Specialist	-	-	-	-	0.50
Grant Writer	-	0.50	-	-	-
TOTAL FTE	21.50	22.00	23.50	24.50	27.00

BUDGET INFORMATION

DEPARTMENT 44	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 675,217	\$ 805,146	\$ 892,064	\$ 966,435
Overtime	2,947	3,630	-	-
13 Employee Benefits	297,894	341,892	395,759	431,921
21 Books, Subscriptions, & Memberships	6,063	15,026	6,500	6,500
22 Public Notices	-	-	1,000	1,000
23 Travel & Training	54,777	47,010	49,000	39,000
24 Office Supplies	6,386	14,074	181,700	18,700
25 Fleet Fund Charges	19,162	19,164	18,662	18,662
25 Fuel	-	-	500	500
26 IT Fund Charges	8,000	24,600	24,601	24,601
27 Utilities	-	-	-	-
29 Risk Management Fund Charges	2,000	2,004	10,000	10,000
30 Electricity - Lehi City Power	-	-	-	-
31 Professional & Technical	21,343	30,144	40,000	40,000
31 Public Defender	42,930	49,982	100,000	100,000
45 Miscellaneous	27,443	31,574	31,900	31,900
TOTAL EXPENDITURES	\$ 1,292,557	\$ 1,384,245	\$ 1,588,686	\$ 1,689,219

FLEET

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Assist the city administrator in keeping the cost of fleet services at a reasonable level. ESTIMATED COMPLETION: JUNE 2025						
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Average Billable Hours	x	69%	76%	77%	75%	75%

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

HUMAN RESOURCES

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Assist the city administrator in keeping the cost of employment at a reasonable level. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Benefits Expense per FTE	✓	\$ 26,672	\$ 27,857	\$ 31,256	\$ 29,108	\$ 33,082
Healthcare Expense per FTE	✗	\$ 10,223	\$ 9,846	\$ 10,006	\$ 10,468	\$ 11,327
Average Merit Increase per FTE	✗	2.81%	2.74%	2.75%	2.84%	2.75%

DEPARTMENT/DIVISION OBJECTIVE: Keep the employee turnover rate low and employee satisfaction high. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Full-time Employee Turnover Rate	✗	11.18%	8.22%	8.00%	9.93%	8.00%
Part-Time Employee Turnover Rate	✗	73.46%	61.55%	60.00%	61.93%	30.00%

BUDGET INFORMATION

DEPARTMENT 41	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 195,095	\$ 218,444	\$ 269,833	\$ 325,318
13 Employee Benefits	88,584	95,791	127,863	162,029
21 Books, Subscriptions, & Memberships	250	1,146	1,500	1,500
23 Travel & Training	3,025	1,533	5,000	5,000
24 Office Supplies	463	1,411	2,750	2,750
26 IT Fund Charges	14,000	44,004	45,000	45,000
27 Utilities	-	-	-	-
28 Equipment Maintenance	-	-	800	800
29 Risk Management Fund Charges	1,000	996	5,000	5,000
31 Professional & Technical	26,759	45,252	36,005	61,005
45 Miscellaneous	277	6,979	6,000	10,585
TOTAL EXPENDITURES	\$ 329,452	\$ 415,556	\$ 499,751	\$ 618,988

INFORMATION TECHNOLOGY

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Accurately keep records in accordance with legal requirements and make them available to the public. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Average Tickets per month	✓	*	405	N/A	382	400
Average High Priority Ticket Completed Time (Days)	✗	*	1.64	1.50	4.26	3.50
Average Regular Ticket Completed Time (Days)	✗	*	2.20	2.00	2.93	2.25

*New software was implemented which resulted in new performance measures being created and tracked.

PUBLIC RELATIONS & SPECIAL PROJECTS

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Strive to make city information readily available so residents are informed regarding city news, announcements, special events, etc. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Number of Facebook Page Followers	✓	14,565	15,593	16,300	16,740	17,000
Number of Twitter Followers	✗	4,592	4,594	5,000	4,727	4,800
Number of Instagram Followers	✓	3,717	4,674	4,725	5,472	6,000
Email List Subscribers	N/A	3,117	2,642	3,100	-	-
Email Open Rate	N/A	44%	50%	55%	-	-
Lehi City Chat Facebook Group Members	✗	5,733	6,924	7,200	8,600	9,200

**New programs have been implemented which resulted in new performance measures being discontinued.*

BUDGET INFORMATION

DEPARTMENT 67	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
34 Cultural Arts Council	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
36 Boys State Contribution	-	-	800	800
37 Miss Lehi Pageant	45,209	26,112	22,000	22,000
38 Lehi Float	14,000	14,000	16,000	16,000
39 Lehi Parade & Events Committee*	152,201	160,937	102,500	-
40 Youth Council	-	409	4,000	4,000
41 Family Week*	-	7,411	5,000	-
44 Foam Day*	15,000	-	13,000	-
45 Lehi Silver Band	4,200	2,500	2,500	2,500
47 Community Beautification	8,316	12,858	11,000	11,000
51 Brochures Published	84	-	3,000	3,000
54 Santa Parade*	2,807	9,287	1,500	-



Photo credit (left): Gaajidmaa Sukhbaatar

BUDGET INFORMATION CONT.

DEPARTMENT 67	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
59 Special Projects	\$ 17,869	\$ 3,267	\$ 90,000	\$ 90,000
76 Summer Splash Party*	1,017	35,730	20,000	-
77 Teen Event*	-	4,325	2,500	-
78 National Night Out Event	1,088	5,333	5,000	5,000
79 Outdoor Movies*	5,371	2,899	12,200	-
80 Archives Donation	28,000	33,000	38,000	38,000
81 Fireworks Show	26,642	25,000	25,000	25,000
82 Parks & Trails Committee	54	-	1,700	1,700
83 Christmas in Lehi*	-	294	1,000	-
84 Easter Egg Hunt*	9,556	8,356	7,000	-
86 Special Events	32,059	25,279	10,000	174,700
87 Just for Kids	20,410	20,000	20,000	20,000
88 Volunteer Celebration	-	-	4,000	4,000
89 Veteran's Day Celebration	-	-	5,000	5,000
TOTAL EXPENDITURES	\$ 461,882	\$ 474,997	\$ 500,700	\$ 500,700

*In FY 2025, funds for events were combined to the single Special Events line item allow flexibility for new city events.

FEES

DEPARTMENT 67	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Stage Rental - 1st Day	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Each additional day (with move)	1,000	1,000	1,000	1,000
Each additional day (without move)	750	750	750	750
Hourly transportation fee	190	190	190	190
S. Legacy Center Overflow Parking Reservation				
Resident	100	100	100	100
Non-Resident	125	125	125	125
Small Special Event Permit Base	20	20	20	20
Small Special Permit Deposit (refundable)	100	100	100	100
Large Special Event Permit Base	-	100	100	100
Large Special Permit Deposit (refundable)	-	200	200	200
+ Police Service/officer (2 min)/hour	65	90	90	90
+ / Sergeant / hour (any event requiring more than 3 officers must include a Sergeant)	75	75	75	75
+ Additional Charge - Holidays	25% of Police Service Fee	25% of Police Service Fee	25% of Police Service Fee	25% of Police Service Fee
+ Additional Charge - less than 72 hours notice of event	25% of Police Service Fee	25% of Police Service Fee	25% of Police Service Fee	25% of Police Service Fee
+ Fire & EMS / person / hour	50	50	50	50
+ / ambulance or brush truck / event	100	100	100	100
+Engine or tower/event	200	200	200	200

FEES CONT.

DEPARTMENT 67	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
+Streets Service/hour	\$ 25	\$ 25	\$ 25	\$ 25
+Parks Service/hour	25	25	25	25

RECORDS AND ELECTIONS

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Accurately keep records in accordance with legal requirements and make them available to the public. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Percent of City committee's trained on Open Meetings Act	✘	90%	90%	100%	90%	100%
Percent of department's records liaisons trained on records retention	✘	30%	30%	100%	30%	100%

BUDGET INFORMATION

DEPARTMENT 43	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 78,188	\$ 84,163	\$ 89,337	\$ 93,915
13 Employee Benefits	43,274	44,817	49,440	52,835
21 Books, Subscriptions, & Memberships	440	1,580	5,000	5,000
22 Public Notices	662	-	7,500	7,500
23 Travel & Training	774	1,884	4,000	4,000
24 Office Supplies	172	-	2,500	2,500
26 IT Fund Charges	4,000	18,996	19,000	19,000
27 Utilities	-	-	-	-
28 Equipment Maintenance	27,644	31,639	20,800	20,800
29 Risk Management Fund Charges	1,000	996	1,000	1,000
31 Professional & Technical	8,041	5,906	12,100	12,100
45 Miscellaneous	393	22,660	11,000	11,000
46 Election Expense	98,854	-	190,000	-
TOTAL EXPENDITURES	\$ 277,572	\$ 212,641	\$ 411,677	\$ 229,650

FEES				
DEPARTMENT 43	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
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"x36" color	10	10	10	10
17"x24" color	5	5	5	5
11"x17" color	3	3	3	3
>24"x36"/linear foot	2	2	2	2
Other GRAMA copies:				
Up to 11"x17" color	0.25	0.25	0.25	0.25
Up to 11"x17" black & white	0.10	0.10	0.10	0.10

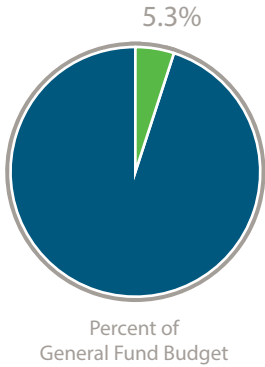
RISK MANAGEMENT

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Reduce as much as possible the risk to city personnel, equipment, buildings, & other assets. ESTIMATED COMPLETION: JUNE 2025						
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Days missed due to accident or injury.	✓	0	15	20	7	18
Days reassigned to light duty work due to accident or injury.	✓	60	230	100	40	100
Number of risk management trainings conducted.	✓	13	15	15	15	15

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

COMMUNITY DEVELOPMENT



DEPARTMENT MISSION

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

one DEPARTMENT GOAL

Develop a cutting-edge, family-centric community that champions environmental stewardship.

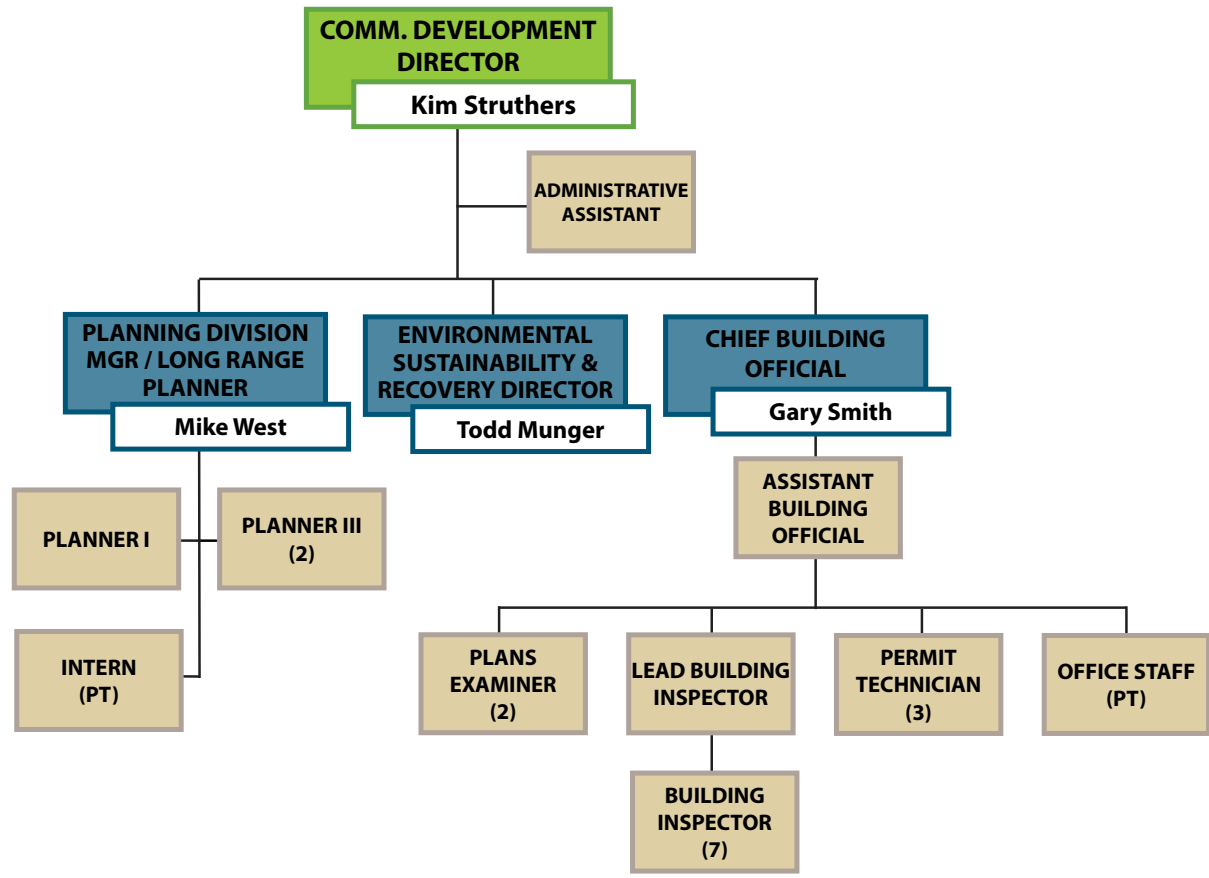
DEPARTMENT DESCRIPTION

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

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

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

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



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Long Range Planner / Planning Division Manager	1.00	1.00	1.00	1.00	1.00
Planner III	-	-	-	2.00	2.00
Planner II	-	3.00	3.00	-	-
Planner I	3.00	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Environmental Sustainability & Recovery Director	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Assistant Building Official / Plans Examiner	-	-	1.00	1.00	1.00
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Residential Plans Examiner	-	-	1.00	-	-
Plans Examiner	1.00	1.00	1.00	2.00	2.00
Building Inspector I	-	2.00	2.00	3.00	3.00
Building Inspector II	4.00	2.00	2.00	1.00	1.00
Building Inspector III	3.00	3.00	1.00	3.00	3.00
Permit Technician I	-	-	1.00	1.00	1.00
Permit Technician II	2.00	2.00	2.00	2.00	2.00
Part-time Non-benefited:					
Planning Intern	0.50	0.50	0.50	0.50	0.50
Office Staff	1.00	1.00	1.00	0.50	0.50
TOTAL FTE	20.50	20.50	21.50	23.00	23.00

PLANNING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Efficiently & effectively serve the development needs of the city.
ESTIMATED COMPLETION: JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Planning Commission & City Council reports prepared per FTE.	✓	52	48	50	47	35
Total single-family lots recorded per FTE.	✓	115	32	80	53	300
Total multi-family residential units recorded per FTE.	✗	320	93	120	179	200

DEPARTMENT/DIVISION OBJECTIVE: Implement the city's development plans. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
General Plan Implemented	✓	10%	15%	25%	25%	35%

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

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Training Hours per FTE	✗	48	29.5	35	33	35



BUDGET INFORMATION

DEPARTMENT 56	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 583,241	\$ 612,880	\$ 686,624	\$ 724,661
13 Employee Benefits	267,622	276,217	306,781	325,831
21 Books, Subscriptions, & Memberships	1,349	3,607	3,000	3,000
22 Public Notices	342	79	9,000	9,000
23 Travel & Training	12,016	13,874	13,300	13,300
24 Office Supplies	8,082	13,643	12,500	12,500
25 Fleet Fund Charges	4,004	3,996	3,500	3,500
25 Fuel	-	-	500	500
28 Equipment Maintenance	-	-	4,295	4,295
31 Professional & Technical	24,512	32,377	32,320	32,320
32 IT Fund Charges	14,000	29,532	29,534	29,534
33 Risk Management Fund Charges	4,000	3,996	10,000	10,000
34 Recording Fees	15,030	2,898	6,000	6,000
35 Standards Update	-	-	1,000	1,000
45 Environmental Sustainability Program	-	-	15,600	15,600
46 Miscellaneous	3,887	3,010	2,500	2,500
54-000 Capital Outlay	-	-	130,000	-
TOTAL EXPENDITURES	\$ 938,087	\$ 996,109	\$ 1,266,454	\$ 1,193,541

FEES				
DEPARTMENT 56	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Annexation base	\$ 200	\$ 200	\$ 200	\$ 200
+ / Acre <50 acres	20	20	20	20
+ / Acre >50 acres	5	5	6	6
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
Accessory Dwelling Units (Apartments)				
Application Fee	25	25	25	25
Accessory Dwelling Units - Detached				
Application Fee	25	25	25	25
Impact Fees	4,253	4,253	4,253	4,253
Concept (Charge applies as a credit to preliminary subdivision or site plan):				
Single family residential / lot	20	20	20	20
Multi-Family Residential base	100	100	100	100
+ / unit	5	5	5	5
Non-residential base	100	100	100	100
+ / Acre	10	10	10	10
Concept PC base	500	500	500	500
+ / Acre	2	2	2	2
Preliminary subdivision plat				
Res. single family detached lots base	250	250	250	250
+ / lot	60	60	60	60
Res. multi-family attached units base	250	250	250	250
+ / unit	50	50	50	50
Non-residential base	250	250	250	250
+ / lot or unit	75	75	75	75
Final subdivision plat				
Res. single family detached lots base	350	350	350	350
+ / lot	80	80	80	80
Res. multi-family attached units base	350	350	350	350
+ / unit	70	70	70	70

FEES CONT.

DEPARTMENT 56	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Condominium base	\$ 300	\$ 300	\$ 300	\$ 300
+ / lot or unit	55	55	55	55
Non-Residential base	350	350	350	350
+ / lot or unit	100	100	100	100
No Improvements	-	-	350	350
+ / lot or unit	-	-	100	100
Site plan				
Single Family Residential base	350	350	350	350
+ / lot or unit	75	75	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
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
Cellular Facilities				
New Cell Towers	-	-	200	200
Revision or Collocation	-	-	50	50
Model Home	-	-	50	50
Moving a Building	-	-	200	200
Two-lot subdivision with an existing home	350	350	350	350
Short Term Rental Application Fee	50	50	50	50
Permitted use (existing buildings only)	50	50	50	50
Conditional use	300	300	300	300
Modification of existing conditional use	150	150	150	150
Temporary uses	40	40	40	40
Vacate a Public Street	200	200	200	200
Zoning Verification Letters	50	50	50	50
Sign permits:				
Temporary special event	25	25	25	25
Temporary on premise project sign	100	100	100	100
Temporary directional sign for project	-	-	100	100
Temporary weekend directional sign	-	-	10	10
Hearing Examiner	200	200	200	200
Construction drawing rev. / revised page (1st pg)	100	100	100	100
+ / each subsequent page	20	20	20	20
Revision to approved dev. agreement	2,500	2,500	2,500	2,500
Replacement of development bonds / bond	350	350	250	250

FEES CONT.

DEPARTMENT 56	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Pub. improvement inspect. base (% of bond)	\$ 1.4%	\$ 1.4%	\$ 1.4%	\$ 1.4%
+ / linear ft. T.V. fee for sewer lines	0.45	0.45	0.45	0.45
+ / linear ft. T.V. fee for storm drain lines	0.45	0.45	0.45	0.45
First extension of development approval	250	250	250	250
If made after original expiration date	500	500	500	500
+ additional extension requests	500	500	500	500
Grading permit first 20 acres	100	100	100	100
+ / each additional 20 acres	100	100	100	100
GIS maps:				
24" x 36" color	10	10	10	10
17" X 24" color	5	5	5	5
11"x 17" color	3	3	3	3
>24" x 36" / linear foot	2	2	2	2
Copies:				
11" x 17" color	0.25	0.25	0.25	0.25
11" x 17" black & white	0.10	0.10	0.10	0.10
8.5" x 11" color	0.25	0.25	0.25	0.25
8.5" x 11" black & white	0.10	0.10	0.10	0.10
Flash Drive (For pre-construction plans copies only)	75	75	75	75
Books:				
Design standards	10	10	10	10
Development code	10	10	10	10
Downtown revitalization plan	20	20	20	20



BUILDING & PERMITTING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide timely building permits and inspections. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Total Building Permits Issued per FTE	✓	172	130	150	131	140
Total Building Inspections per FTE	✓	2,403	1,816	2,100	1,720	2,000
Inspections Completed within 24 Hours of Request (%)	✓	90%	95%	95%	95%	95%
Final & Four-way Inspections Completed within 24 hours (%)	✓	90%	95%	95%	95%	95%

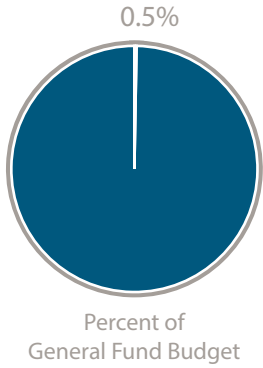
BUDGET INFORMATION

DEPARTMENT 58	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 826,431	\$ 964,990	\$ 1,150,738	\$ 1,186,519
11 Overtime	14,638	13,919	10,000	10,000
13 Employee Benefits	422,889	458,368	555,183	620,375
14 Uniforms	-	1,988	3,100	3,100
21 Books, Subscriptions, & Memberships	8,487	5,045	9,000	9,000
23 Travel & Training	11,994	21,210	17,000	17,000
24 Office Supplies	9,191	10,163	9,000	19,000
25 Fleet Fund Charges	24,600	24,600	24,601	24,601
25 Fuel	-	-	20,500	20,500
27 Utilities	-	-	-	-
28 Equipment Maintenance	-	-	2,200	2,200
29 Risk Management Fund Charges	5,000	5,004	10,000	10,000
31 Professional & Technical	-	70	-	-
41 State 1% Building Fees	-	-	-	-
34 IT Fund Charges	22,500	22,884	22,882	22,882
46 Miscellaneous	3,595	7,000	4,210	6,210
54-000 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 1,392,628	\$ 1,535,241	\$ 1,838,414	\$ 1,951,387

FEES

DEPARTMENT 58	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Building permits (valuation based on 90% of the ICC Building Valuation Data - August 2023):				
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%
Third-Party Plan Review (major commercial/ industrial)				Third Party Charge + 10%
Building inspections:				
Single family residential (/sq. ft.)				
Main floor	111.31	133.50	149.47	149.47
Second floor	111.31	133.50	149.47	149.47
Unfinished basement	27.83	33.37	37.37	37.37
Semi-finished basement	27.83	33.37	37.37	37.37
Finished basement	55.66	66.75	74.74	74.74
Garage - Wood Frame	48.79	53.90	59.83	59.83
Open carports	24.40	43.12	47.86	47.86
Building Plans Copies - Flash Drive	50	50	50	50
Retaining Wall Permits:				
Permit Fee	-	-	-	250
Performance Bond (refundable)	-	-	-	2,000
Sidewalk Bond (refundable)	2,000	2,000	2,000	2,000
Re-inspection Fee	100	100	100	100
Temporary power setup	80	80	80	80

ECONOMIC DEVELOPMENT



DEPARTMENT MISSION

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



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

DEPARTMENT DESCRIPTION

The Economic Development Department manages the various urban renewal, economic development, and community development areas (see [pages 197-200](#) for more information) and works in cooperation with other public and private sector groups to promote new capital investment and quality job creation in the City. The department focuses on attracting new businesses to the community to create a diversified tax base and help reduce the tax burden on the residential property owner.

ECONOMIC DEVELOPMENT DIRECTOR
Marlin Eldred

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	1.00	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Participate in ongoing Economic Development training. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Training hours	✓	40	40	40	40	40

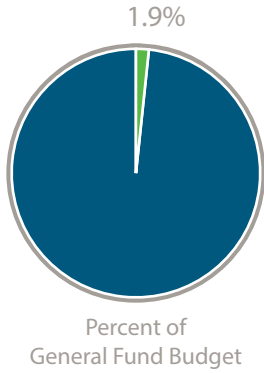
DEPARTMENT/DIVISION OBJECTIVE: Focus on helping business succeed in Lehi. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Schedule and attend at least one business visit per month	✓	10	12	12	12	30

BUDGET INFORMATION

DEPARTMENT 59	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 127,075	\$ 136,369	\$ 143,369	\$ 151,073
13 Employee Benefits	55,959	58,050	63,878	60,269
21 Books, Subscriptions, & Memberships	18,023	10,881	19,200	19,200
22 Public Notices	-	-	1,200	1,200
23 Travel & Training	5,466	7,948	7,875	7,875
24 Office Supplies	400	855	1,500	1,500
26 IT Fund Charges	2,000	9,996	10,000	10,000
28 Permits & Licenses	-	-	1,500	1,500
29 Risk Management Fund Charges	2,000	996	5,000	5,000
31 Professional & Technical	-	5,045	8,000	8,000
45 Miscellaneous	5,017	6,192	10,000	10,000
TOTAL EXPENDITURES	\$ 215,939	\$ 236,331	\$ 271,522	\$ 275,618

ENGINEERING



DEPARTMENT MISSION

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

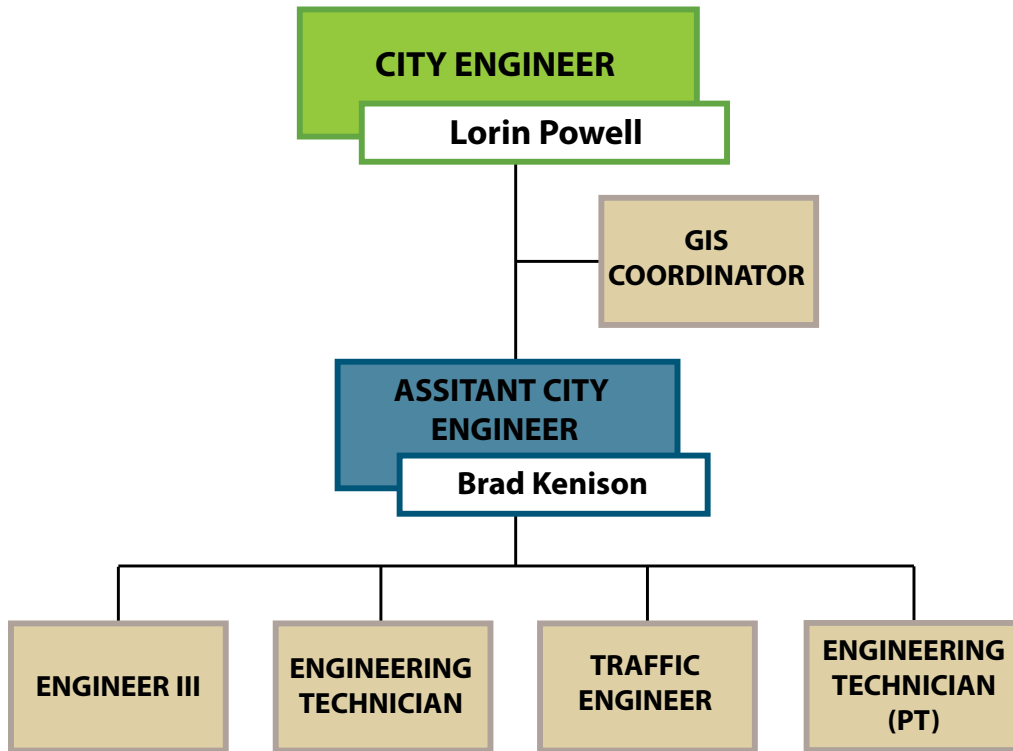
one DEPARTMENT GOAL

2300 West widening from two-lanes to five-lanes with sidewalks (300 North to 2100 North).

DEPARTMENT DESCRIPTION

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





POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
Engineer III	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Engineering Technician	-	-	-	0.25	0.25
TOTAL FTE	6.00	6.00	6.00	6.25	6.25

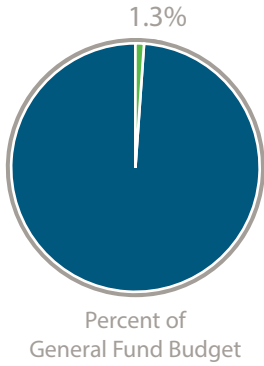
PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Participate in the design, development, and construction of infrastructure throughout the City. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Percent Completed of Major Projects						
Traverse Blvd TRAX Xing & Road	N/A	100%	-	-	-	-
Main Street 2300 W to Crossroads	N/A	100%	-	-	-	-
Dry Creek Debris Basin	N/A	100%	-	-	-	-
600 East and Sandpit Culinary Tanks	N/A	90%	100%	-	-	-
700 South Cycle Track	✘	-	40%	100%	95%	100%
2300 West Road (300 North to 2100 North)	✘	-	10%	55%	15%	70%
Dry Creek PI Reservoir & Piping	N/A	-	10%	100%	-	-
Flight Park PI Reservoir & Piping	✘	-	10%	100%	61%	100%
Vialetto PI Reservoir & Piping	✘	-	10%	100%	55%	100%
Flight Park Culinary Well	✘	-	10%	60%	17%	58%
West Side Culinary Tank	✘	-	5%	80%	8%	85%
Southwest Sewer (700 to 1900 South)	✘	-	5%	40%	6%	47%
600 East Subdivision Improvements	✔	-	-	100%	100%	-
Dry Creek 600 East Culvert	✘	-	-	100%	15%	100%
2100 North Sewer (1200 West to Ashton Blvd)	✘	-	-	60%	5%	77%
Lambert Detention Basin	✘	-	-	75%	8%	81%

BUDGET INFORMATION

DEPARTMENT 63	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 582,086	\$ 651,517	\$ 675,649	\$ 704,825
13 Employee Benefits	279,421	313,903	323,113	342,952
14 Uniforms	876	427	600	600
21 Books, Subscriptions, Memberships	2,527	1,218	2,500	2,500
23 Travel & Training	4,447	6,011	9,500	9,500
24 Office Supplies	846	6,673	4,500	4,500
25 Fleet Fund Charges	4,000	3,996	3,000	3,000
25 Fuel	-	-	1,000	1,000
26 IT Fund Charges	6,000	25,020	25,022	25,022
28 Equipment Maintenance	12,738	35,831	27,500	31,000
29 Risk Management Fund Charges	2,000	2,004	10,000	10,000
31 Professional & Technical	15,609	16,680	23,000	25,000
45 Miscellaneous	502	586	500	500
54 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 932,811	\$ 1,063,866	\$ 1,105,884	\$1,160,399



DEPARTMENT MISSION

THE MISSION OF THE FINANCE DEPARTMENT IS TO EFFECTIVELY MANAGE AND SAFEGUARD THE CITY'S FINANCIAL RESOURCES AND ASSETS BY PROVIDING ACCURATE AND TIMELY INFORMATION IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) AND THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB).

one DEPARTMENT GOAL

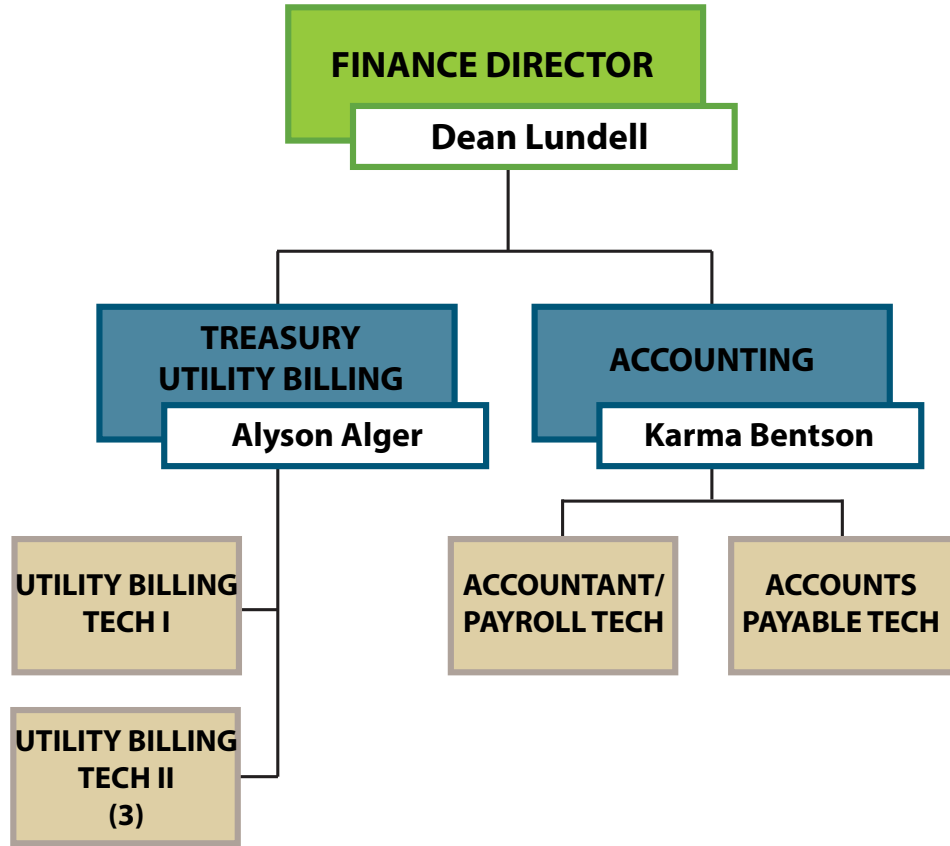
Improve access to timely information and financial planning.

DEPARTMENT DESCRIPTION

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

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





POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
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	-	-
Accountant	1.00	1.00	1.00	1.00	1.00
Accounts Payable Technician II	1.00	1.00	1.00	1.00	1.00
Utility Billing Technician II	3.00	3.00	3.00	3.00	3.00
Utility Billing Technician I	-	-	-	1.00	1.00
Part-time Non-benefited:					
Customer Service Technician I	-	-	-	-	-
TOTAL FTE	9.00	9.00	9.00	9.00	9.00

ACCOUNTING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Properly monitor and report the City's finances. **ESTIMATED**
COMPLETION: JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Accounts Payable Checks Count	✘	7,554	7,361	7,500	7,415	7,500
% of Monthly Financial Reports Completed by 20th Business Day After End of Month	✔	100%	100%	100%	100%	100%
General Fund Revenues	✔	\$ 57,334,782	\$ 49,407,396	\$ 54,970,081	\$ 58,905,619	\$ 59,620,237
General Fund Revenues per Capita	✔	\$ 781.31	\$ 617.76	\$ 651.51	\$ 652.86	\$ 621.04

BUDGET INFORMATION

DEPARTMENT 46	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 384,789	\$ 407,563	\$ 427,847	\$ 444,667
13 Employee Benefits	172,775	172,077	188,217	211,295
21 Books, Subscriptions, & Memberships	2,489	1,463	2,246	2,246
23 Travel & Training	6,266	4,715	6,500	6,500
24 Office Supplies	4,873	4,753	10,000	10,000
26 IT Fund Charges	10,000	40,488	40,489	40,489
27 Utilities	-	-	-	-
28 Equipment Maintenance	-	-	1,500	1,500
29 Risk Management Fund Charges	1,000	996	5,000	5,000
31 Professional & Technical	12,388	10,760	30,000	30,000
34 Auditor Expense	48,912	51,345	46,000	46,000
35 Budget Expense	1,099	-	550	550
45 Miscellaneous	617	1,706	3,500	3,500
TOTAL EXPENDITURES	\$ 645,207	\$ 695,866	\$ 761,849	\$ 801,747

TREASURY & UTILITY BILLING

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Closely monitor the city's utility revenues. **ESTIMATED COMPLETION:** JUNE 2025

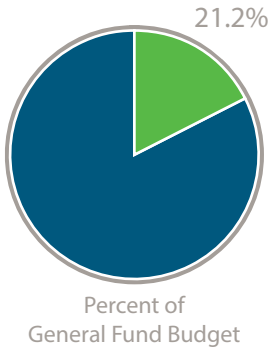
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Number of Active Utility Accounts	✓	26,094	28,009	29,200	29,249	30,300
Utility Billing Accounts over 60 Days (%)	✓	8.0%	7.0%	7.0%	8.0%	7.0%

BUDGET INFORMATION

DEPARTMENT 45	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 287,997	\$ 299,765	\$ 315,711	\$ 336,852
13 Employee Benefits	190,931	\$189,245	205,376	208,677
21 Books, Subscriptions, & Memberships	250	-	1,000	1,000
23 Travel & Training	1,432	2,172	4,000	4,000
24 Office Supplies	5,129	3,674	3,200	3,200
26 IT Fund Charges	16,000	45,996	46,000	46,000
27 Utilities	-	-	-	-
28 Equipment Maintenance	-	-	500	500
29 Risk Management Fund Charges	10,000	9,996	10,000	10,000
31 Professional & Technical	13,765	17,661	11,000	11,000
45 Miscellaneous	1,003	1,414	1,000	1,000
TOTAL EXPENDITURES	\$ 526,507	\$ 569,923	\$ 597,787	\$ 622,229

FEEES

DEPARTMENT 45	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Utility sign-up processing	\$ 30	\$ 30	\$ 30	\$ 30
Disconnect/connect fee (Water & Power)	50	50	50	50
Overdue charge/month (if past 30 days)	1.5%	1.5%	1.5%	1.5%
Returned check	Max Allowed by Law	Max Allowed by Law	Max Allowed by Law	Max Allowed by Law
Temporary power meter deposit	-	-	-	-



DEPARTMENT MISSION

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



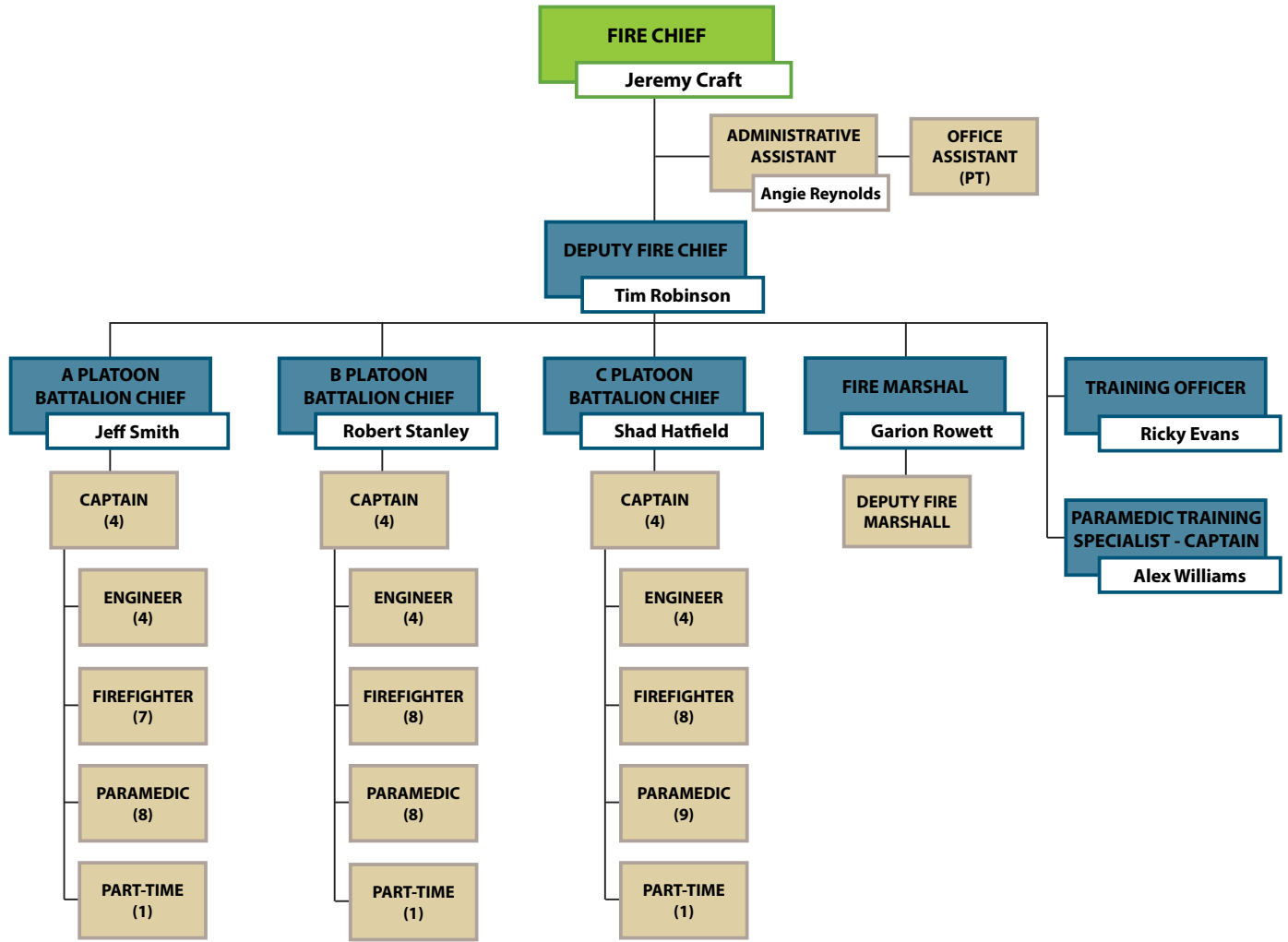
DEPARTMENT GOAL

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

DEPARTMENT DESCRIPTION

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





POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Captain	9.00	9.00	9.00	13.00	13.00
Fire Engineer	9.00	9.00	9.00	11.00	11.00
Firefighter/Paramedic	23.00	23.00	23.00	23.00	23.00
Firefighter/EMT-I	14.00	14.00	14.00	26.00	26.00
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Training Officer	-	1.00	1.00	1.00	1.00
Part-timer Non-benefited:					
Firefighter/Paramedic	1.50	1.50	1.50	0.50	0.50
Firefighter/EMT-I	1.00	1.00	7.00	2.50	2.50
Office Assistant	0.50	0.50	0.50	0.50	0.50
TOTAL FTE	66.00	67.00	73.00	85.50	85.50

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide quality fire and EMS services through efficient response times, proactive preventative maintenance, and quality public education. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Total Calls	N/A	4,720	5,233	5,500	5,479	N/A*
Average EMS Response Time (minutes)	✓	5:30	5:39	4-6 Min	5:33	4-6 Min
Average Fire Response Time (minutes)	✓	5:59	6:23	4-6 Min	5:15	4-6 Min
Total Fire Inspections	N/A	751	759	775	551	775
ISO Rating (updated every 5 years)	✓	2	2	2	2	2
Total Public Education Class Hours	✓	329	668	800	1,244	1,200
Resident Satisfaction with Fire Services	✗	85	86	85	84	85

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

DEPARTMENT/DIVISION OBJECTIVE: Train and utilize CERT volunteers to properly assist with city functions. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2023	TARGET FY 2024
Total Firefighter Training Hours	✗	6,955	9,709	10,000	9,869	10,000

BUDGET INFORMATION

DEPARTMENT 55	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 4,071,228	\$ 4,493,377	\$ 5,384,718	\$ 6,325,578
11 Overtime	255,719	242,044	241,729	258,650
13 Employee Benefits	2,179,708	2,252,138	2,782,296	3,409,518
14 Uniforms	91,098	84,316	179,407	192,607
21 Books, Subscriptions, Memberships	6,476	12,297	20,150	23,150
23 Travel & Training	25,796	22,768	62,110	47,410
24 Office Supplies	11,590	10,503	22,400	22,400
25 Fleet Fund Charges	895,392	995,438	1,244,394	1,244,394
25 Fuel	-	-	101,000	101,000
26 Buildings & Grounds O&M	37,816	38,591	90,000	90,000
27 Utilities	28,213	36,056	24,000	24,000
29 Equipment Maintenance	62,980	85,352	74,500	74,500
30 Electricity - Lehi City Power	41,771	45,100	50,000	50,000
31 Professional & Technical	31,108	40,862	75,200	86,450
32 IT Fund Charges	31,833	67,572	67,573	67,573
33 Risk Management Fund Charges	10,000	9,996	50,000	50,000
36 Education	27,247	22,823	26,650	30,550
41 First Aid Supplies	129,920	127,214	122,950	122,950
46 Miscellaneous	146,661	211,989	232,860	232,860
54 Capital Outlay	-	-	-	206,386
TOTAL EXPENDITURES	\$ 8,084,557	\$ 8,798,436	\$ 10,851,937	\$ 12,659,977

BUDGET INFORMATION - EMERGENCY MANAGEMENT FUND

DEPARTMENT 49	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 64,630	\$ 69,857	\$ 73,222	\$ 76,125
13 Employee Benefits	37,971	39,529	45,135	48,171
21 Books, Subscriptions, Memberships	-	-	-	-
23 Travel & Training	640	460	3,500	3,500
24 Office Supplies	-	-	500	500
31 Professional & Technical	-	190	10,000	10,000
32 Program Expenditures	-	-	-	3,000
33 Miscellaneous	639	794	21,700	21,700
34 Cert Program	6,062	3,508	12,500	6,000
35 Rehab Program	59	4,196	6,500	13,000
TOTAL EXPENDITURES	\$ 110,001	\$ 118,534	\$ 173,057	\$ 181,995

FEES

DEPARTMENT 55	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Ambulance: (Established by UT Bureau of Emergency Medical Services)				
Basic Ground Ambulance / transport	\$ 746	\$ 951	\$ 951	\$ 951
Intermediate Ground Ambulance / trans.	984	1,256	1,256	1,256
Paramedic Ground Ambulance / transport	1,440	1,838	1,838	1,838
Standard Mileage Rate / mile	31.65	36.90	36.90	36.90
+ Off-Road / mile (if >10 mi. traveled)	1.50	1.50	1.50	1.50
Fuel Fluctuation / mile (if > \$4.25 / gal.)	0.25	0.25	0.25	0.25
AOS Assessment / treatment w/out trans.	225	225	225	225
Waiting time (per quarter hour)	22.05	22.05	22.05	22.05
False Alarm:				
Fire/Smoke/CO2 (if>3 / yr. at bus.) / alarm	150	150	150	150
Fire/Smoke/CO2 (if>3 / yr. at res.) / alarm	50	50	50	50
Impact Fee:				
Per ERU	198	198	198	198
Annual Operational Permits:				
Single Use Permit:				
Agricultural Burn Permit	10	10	10	25
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, Canopy, and Air Supported Structures > 400 sq. feet	-	-	-	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
Assisted Living Facilities	50	50	50	50
Boarding School	100	100	100	100
Outpatient Provider	75	75	75	75
Hospital	200	200	200	200

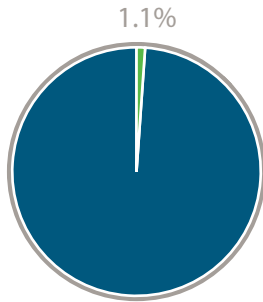
FEES (CONT.)				
DEPARTMENT 55	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Final for Occupancy - Life Safety Systems				
Base (2 hours)	\$ -	\$ -	\$ -	\$ 60
1 System	-	-	-	80
2 Systems	-	-	-	100
3 Systems	-	-	-	120
Flammable Finish Operations:				
Spray Booth	150	150	150	150
Powder 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	125
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
Final Occupancy - Hydrostatic, Acceptance, Any Acceptance per hour (over 2 hours)	60	60	60	80
Other Fire Protection Systems:				
Additional Riser	50	50	50	50
Standpipe (2 hour maximum)	100	100	100	100

FEES (CONT.)

DEPARTMENT 55	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
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:				
Final Occupancy - Hydrostatic, Acceptance (per hour over 2 hours)	60	60	60	80
Fire Alarm Systems:				
Plan Review:				
New System	115	115	115	115
Remodel	65	65	65	65
Additional Floors	60	60	60	60
Acceptance (per hour over 2 hours)	60	60	60	80
Commercial Hood Systems:				
Plan Review / hood	115	115	115	115
Acceptance (per hour over 2 hours)	60	60	60	80
Fire Hydrant Installation and Testing:				
Fire Hydrant Flow Test	60	60	60	120
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
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

FEES (CONT.)				
DEPARTMENT 55	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
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	15	15
Medical Gas	115	115	15	15
Combustible and Flammable Liquid Systems:				
Plan Review	50	50	50	50
If not UST or AST	215	215	215	215
Miscellaneous:				
+ / additional hour for reviews, inspections, approvals, etc. > 2 hours	60	60	60	60
Fire Report Copy	15	15	15	15
Plan Review Rush - Alarm	100	100	100	100
Plan Review Rush - Sprinkler	200	200	200	200
Stop Work Removal	100	100	100	100
After-Hrs. Inspection / hour (2 hour min.)	75	75	75	75
Installation without Permit	(Application fees double for installations with no permit)			
Open Burning: (for violations only)				
Type 1 Equipment / hour	230	230	260	260
Type 2 Equipment / hour	150	150	150	150
Type 6 Equipment / hour	120	120	120	120
Fire Chief or Marshal / hour	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

DEPARTMENT MISSION

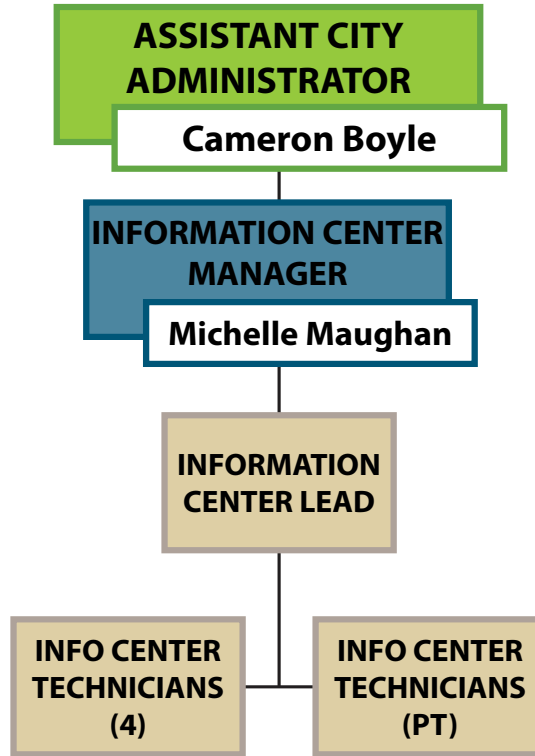
THE INFORMATION CENTER'S MISSION IS TO OFFER A ONE-STOP SERVICE FOR THE COMMUNITY THAT IS PROFESSIONAL, POLITE, AND PROGRESSIVE.

one DEPARTMENT GOAL

Provide a positive customer service experience for the residents of Lehi by creating a friendly and customer-centric culture among staff members through continued training to best serve our community with accurate and timely information.

DEPARTMENT DESCRIPTION

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



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Information Center Manager	1.00	1.00	1.00	1.00	1.00
Information Center Lead	1.00	1.00	1.00	1.00	1.00
Information Center Technicians	3.00	3.00	4.00	4.00	4.00
Part-time Non-benefited:					
Information Center Technicians	2.00	2.00	1.50	1.50	1.50
TOTAL FTE	7.00	7.00	7.50	7.50	7.50

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide one-stop service that is professional, polite, and progressive.

ESTIMATED COMPLETION: JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Passports Processed	✘	1,568	1,722	2,000	1,675	2,000
Phone calls answered	✘	45,150	42,761	45,000	43,872	45,000
Average time to answer phone	✘	12 seconds	12 seconds	10 seconds	11 seconds	10 seconds
Average call length	✘	1:54 minutes	1:58 minutes	1:50 minutes	1:54 minutes	1:50 minutes

BUDGET INFORMATION

DEPARTMENT 50	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 304,144	\$ 341,931	\$ 366,133	\$ 388,748
11 Overtime	-	-	-	-
13 Employee Benefits	153,101	172,275	196,874	230,244
21 Books, Subscriptions, Memberships	2,625	1,012	1,000	1,000
23 Travel & Training	2,352	1,314	6,150	6,150
24 Office Supplies	1,790	5,206	5,600	5,600
26 IT Fund Charges	3,000	27,060	27,065	27,065
31 Professional & Technical	2,763	5,495	4,000	4,000
33 Miscellaneous	9,430	6,933	9,000	9,000
54 Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 521,998	\$ 561,226	\$ 615,822	\$ 671,806

FEES

DEPARTMENT 50	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Dumpster Rental / dumpster	\$ 200	\$ 200	\$ 200	\$ 250
Landfill Transfer Station Punch Card:				
First Card within the year	Free	Free	Free	Free
Second Card within the year	Discontinued	Discontinued	Discontinued	Discontinued
Third Card within the year	Discontinued	Discontinued	Discontinued	Discontinued
Fourth Card within the year	Discontinued	Discontinued	Discontinued	Discontinued
Fingerprinting:				
Resident	10	10	10	10
Non-resident	25	25	25	25
Lehi History Book (Earlier Version)	15	15	15	15
Lehi History Book (Latest Version)	35	35	35	35
Both books	40	40	40	40
Business License				
Home-Occupied Business (no impact)	No Fee	No Fee	No Fee	No Fee
Home-Occupied Business (impact)	No Fee	No Fee	10	50
General	80	80	100	140
Base Fee	80	80	100	140
Fireworks	40	40	60	100
Seasonal/Temporary (Christmas tree lot, snow cone shack, etc)	40	40	40	100
Beer License	150	150	175	175
Single event alcohol	50	50	100	100
Alcohol License	300	300	320	320
Solicitor (per person)	50	50	50	50

FEES (CONT.)

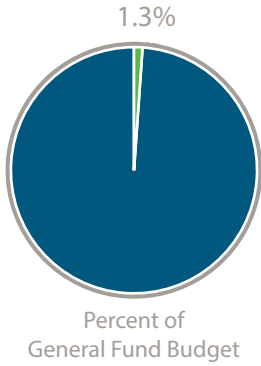
DEPARTMENT 50	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Reactivation Fee (license closed after 90 days of non-payment - fee assessed after all license fees are paid in full)	\$ -	\$ -	\$ 25	\$ 50
Late Fee	25% of the renewal fee if not paid by within 45 days of renewal date	25% of the renewal fee if not paid by within 45 days of renewal date	35% of the renewal fee if not paid by within 45 days of renewal date	35% of the renewal fee if not paid by within 45 days of renewal date
Animal Shelter: (licenses issued through NUVAS)				
Passport				
Passport Application Fees (In addition to State Department Charges*)	35	35	35	35
Photo Fee	10	10	12	12
Overnight Fee	Fee set up by USPS	Fee set up by USPS	Fee set up by USPS	Fee set up by USPS

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

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



JUSTICE COURT



DEPARTMENT MISSION

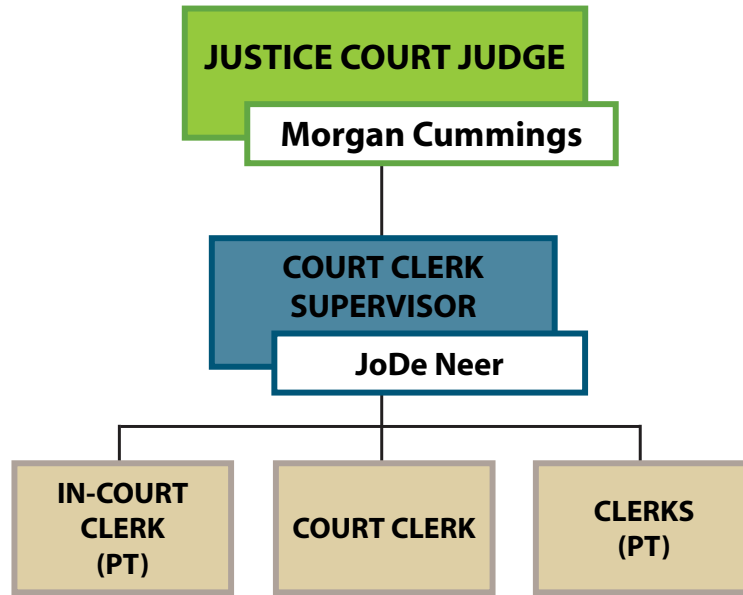
THE JUSTICE COURT WILL SIT IN JUDGMENT OF CRIMINAL AND COMMON LAW PROCEEDINGS, RESOLVE LEGAL ISSUES, AND ENSURE JUSTICE; THEREBY IMPROVING THE EQUALITY OF LIFE IN THE COMMUNITY BY PROVIDING AN OPEN, FAIR, EFFICIENT, AND INDEPENDENT SYSTEM FOR THE ADVANCEMENT OF JUSTICE UNDER THE LAW.

one DEPARTMENT GOAL

Maintain an open, fair, and efficient criminal justice system by utilizing technology and collaborating with stakeholders.

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 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Appointed:					
Justice Court Judge	1.00	1.00	1.00	1.00	1.00
Full-time:					
Court Clerk Supervisor	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
In-Court Clerk	1.00	1.00	0.50	0.50	0.50
Clerk	1.50	1.50	1.50	1.50	1.50
TOTAL FTE	5.50	5.50	5.00	5.00	5.00



PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Encourage ongoing training among justice court staff. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Training Hours for Clerks	✓	20	20	12	12	12
Training Hours for Judge	✓	58	60	30	60	30

DEPARTMENT/DIVISION OBJECTIVE: Dispose of cases effectively & efficiently. **ESTIMATED COMPLETION:** JUNE 2025

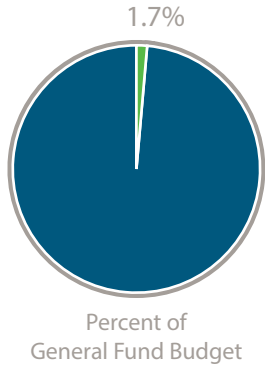
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Percent of Misdemeanor Cases Disposed of within 6 Months	✓	85%	93%	92%	93%	92%
Percent of Traffic Cases Disposed of within 90 Days	✓	96%	96%	96%	97%	96%

*Lower number due to COVID restriction placed on the Court

BUDGET INFORMATION

DEPARTMENT 42	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 326,429	\$ 334,715	\$ 361,789	\$ 386,031
11 Overtime	322	-	750	750
13 Employee Benefits	152,386	126,798	142,262	144,399
21 Books, Subscriptions, & Memberships	464	817	1,000	1,000
23 Travel & Training	3,652	14,235	13,100	13,100
24 Office Supplies	9,784	12,877	11,000	11,000
25 Building & Grounds	25,000	24,996	90,000	90,000
26 IT Fund Charges	20,000	35,004	35,000	35,000
27 Utilities	24,732	30,470	18,000	18,000
28 Equipment Maintenance	4,456	332	1,800	1,800
29 Risk Management Fund Charges	1,000	996	5,000	5,000
30 Electricity - Lehi City Power	3,608	4,003	5,575	5,575
31 Professional & Technical	17,200	12,902	23,460	34,660
32 Witness & Jury Fees	-	857	4,000	4,000
33 Miscellaneous	4,774	3,797	4,000	4,000
54 Capital Outlay	-	-	31,511	-
TOTAL EXPENDITURES	\$ 593,817	\$ 602,798	\$ 748,247	\$ 754,315

LEGAL SERVICES



DEPARTMENT MISSION

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

one DEPARTMENT GOAL

Safeguard the rights and interests of Lehi families by

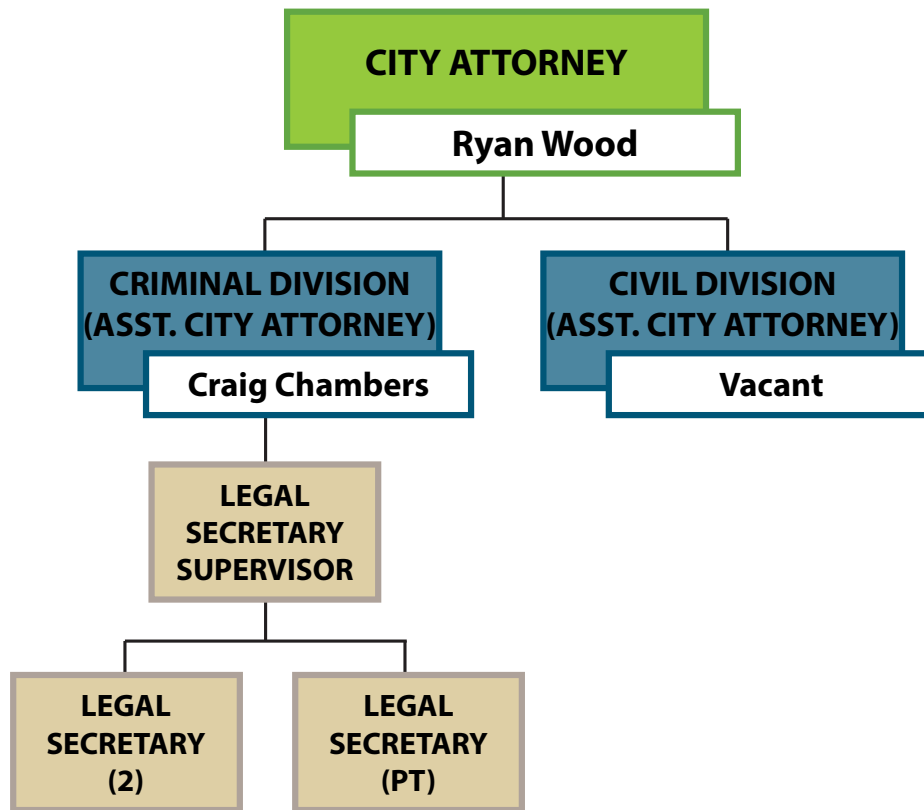
1. Vigorously prosecuting crime,
2. Managing claims and litigation to protect tax dollars, and
3. Defending public policies advanced by Lehi's elected representatives.

DEPARTMENT DESCRIPTION

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

The Civil Division advises elected officials and City staff on legal issues, prepares all legal documents, defends the City against all civil claims, and conducts all other non-criminal legal services for Lehi City.

The Criminal Division prosecutes all misdemeanor crimes that occur within Lehi City.



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney/City Prosecutor	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	-	-	-	-	1.00
Legal Secretary Supervisor	-	-	-	1.00	1.00
Legal Secretary	1.00	2.00	2.00	2.00	2.00
Part-time Non-benefited:					
Assistant City Prosecutor	0.50	-	-	-	-
Legal Secretary	1.25	1.25	1.25	0.25	0.25
TOTAL FTE	4.75	5.25	5.25	5.25	6.25

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 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Total Liability Claims Filed	N/A	9	21	N/A*	21	N/A*
Total Lawsuits Filed	N/A	3	0	N/A*	0	N/A*

CRIMINAL DIVISION

PERFORMANCE MEASURES

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

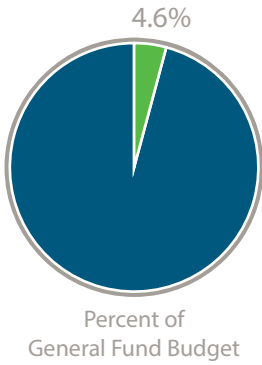
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Criminal Informations filed by Prosecution	N/A	1,607	1,766	N/A*	1,766	N/A*
Criminal Informations closed	N/A	1,283	1,614	N/A*	1,614	N/A*

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

BUDGET INFORMATION

DEPARTMENT 48	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 389,130	\$ 431,632	\$ 475,745	\$ 618,349
13 Employee Benefits	161,656	184,206	201,313	271,045
21 Books, Subscriptions, & Memberships	6,898	7,107	8,500	8,500
23 Travel & Training	1,697	2,778	5,500	5,500
24 Office Supplies	1,414	3,192	10,000	10,000
26 IT Fund Charges	8,000	23,532	23,534	23,534
27 Utilities	-	-	-	-
29 Risk Management Fund Charges	2,000	2,004	10,000	10,000
31 Professional & Technical	34,922	23,851	40,000	40,000
32 Prosecutor Outside Counsel	18,220	24,962	30,000	-
33 Miscellaneous	1,732	1,512	2,500	2,500
TOTAL EXPENDITURES	\$ 625,670	\$ 704,776	\$ 807,092	\$ 989,428

LEISURE SERVICES



DEPARTMENT MISSION

THE MISSION OF THE LEISURE SERVICES DEPARTMENT IS TO ENRICH THE LIVES OF LEHI'S RESIDENTS BY PROVIDING HIGH-QUALITY RECREATIONAL AND EDUCATIONAL OPPORTUNITIES AT A MINIMUM COST.

one DEPARTMENT GOALS

LIBRARY

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

LITERACY CENTER

Continue to educate the community about the programs offered by the Lehi Literacy Center. This, in turn, will increase participation in the Literacy Center programs.

RECREATION

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

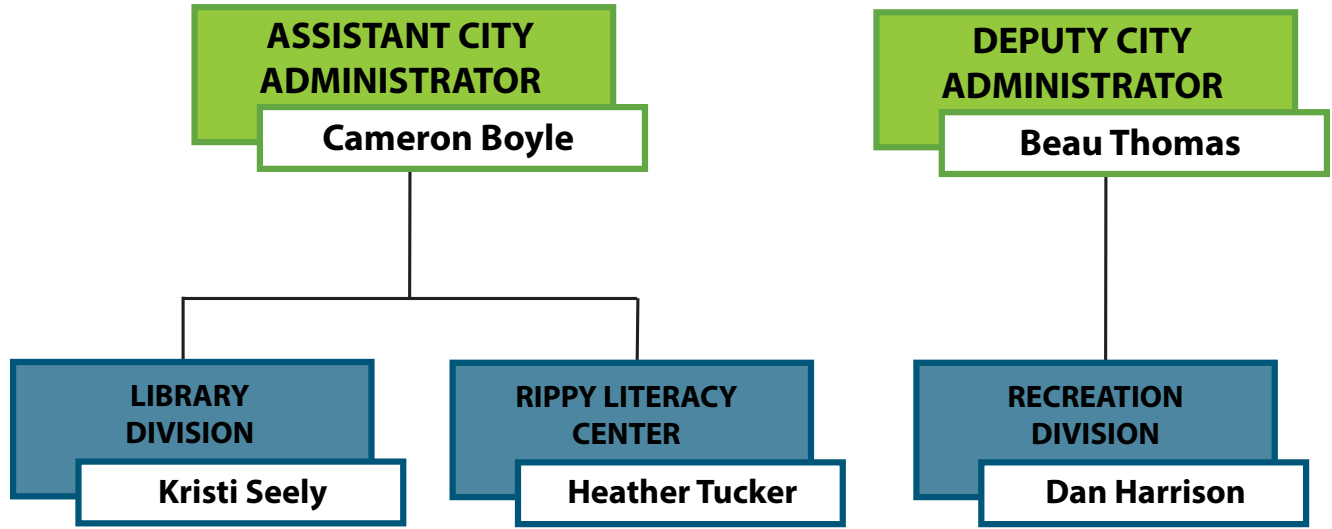
DEPARTMENT DESCRIPTION

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

The Recreation Division is responsible for offering health, recreation, aquatic, and social activities to residents in the Lehi community at the lowest possible cost. The division includes sports, aquatics, the Legacy Center (Lehi's recreation center), senior services, and community programs. While senior services are funded through the general fund, the remaining sections of the Recreation Division, with the accompanying outdoor pool, is funded through a Special Revenue Fund. See [pages 151-163](#) for detailed budget information regarding the Outdoor Pool and Recreation Special Revenue Funds.

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

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



POSITION	ACTUAL FY 2021*	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Recreation Division (21, 22, 68)	89.99	95.19	95.04	99.53	99.53
Library Division (74)	21.00	21.00	21.00	21.00	21.00
Literacy Center Division (75)	9.63	9.63	9.63	9.63	9.63
TOTAL FTE	120.62	125.82	126.65	130.16	130.16

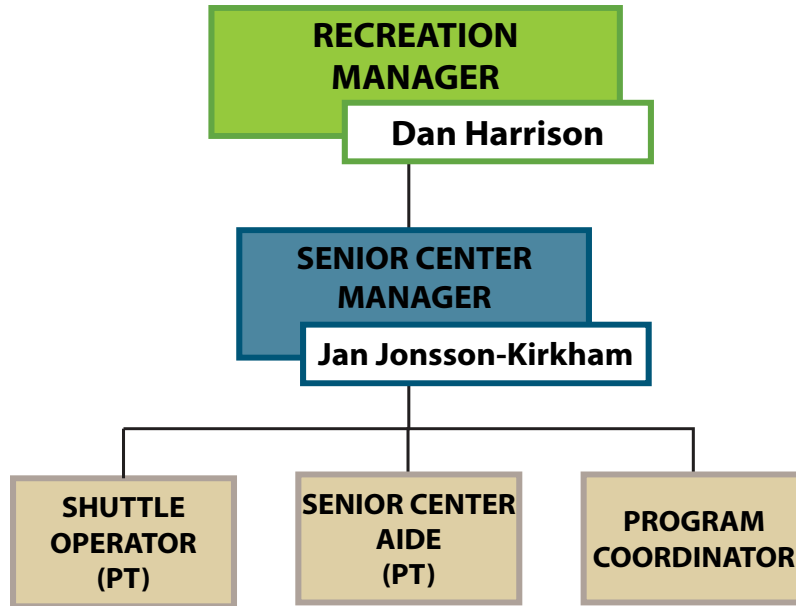
Detailed staffing information is found under each division description.
 *Decrease due to COVID-19 and adjusted facility hours.



RECREATION

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

SENIOR SERVICES



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Senior Center Manager	1.00	1.00	1.00	1.00	1.00
Senior Services Program Coordinator	1.00	1.00	1.00	1.00	1.00
Part-Time Non-benefited:					
Senior Center Aide	1.50	1.50	1.50	1.50	1.50
Shuttle Operator	-	-	-	1.00	1.00
TOTAL FTE	3.50	3.50	3.50	4.50	4.50

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide the highest quality of services to the senior residents of Lehi City and the surrounding community. **ESTIMATED COMPLETION:** JUNE 2025

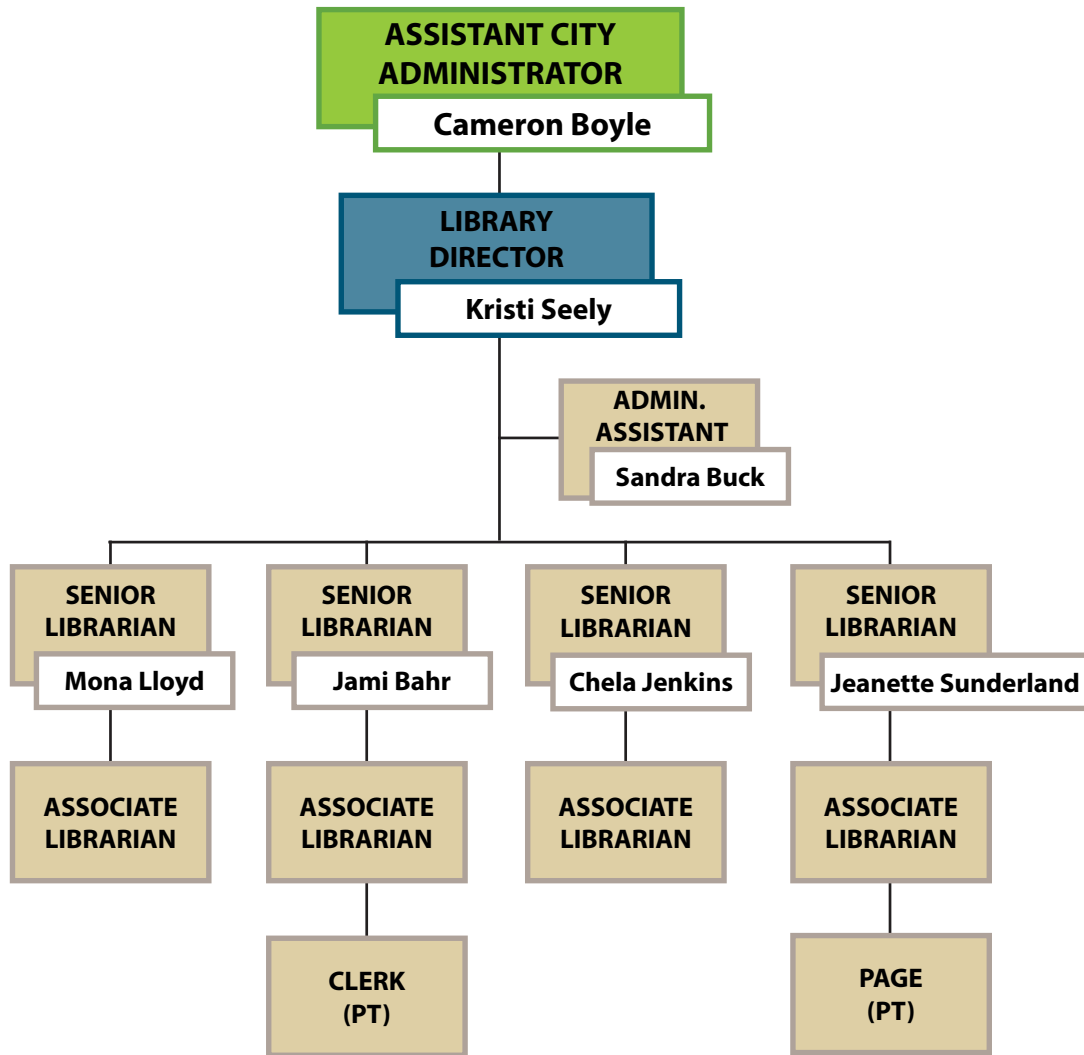
PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Average Daily Attendance	✘	40	36	40	39	40
Lunches Served per FTE	✔	9,578	8,740	10,000	9,370	10,500

BUDGET INFORMATION

DEPARTMENT 68	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 130,896	\$ 135,489	\$ 182,458	\$ 189,205
11 Overtime	-	902	-	-
13 Employee Benefits	51,234	52,946	59,076	62,223
23 Travel & Training	353	1,547	12,000	12,000
24 Office Supplies	4,405	1,307	4,000	4,000
26 Buildings & Grounds O & M	-	15,000	25,000	25,000
27 Utilities	-	-	-	-
19 IT Fund Charges	-	-	-	-
30 Electricity - Lehi City Power	-	-	-	-
31 Professional & Technical	-	4,115	1,650	1,650
32 Program Expenditure	29,882	25,353	79,152	94,848
38 Meal Management	13,987	8,968	23,000	23,000
45 Miscellaneous	3,043	24	9,000	9,000
54 Capital Outlay	-	8,709	-	-
Total Expenditures	\$ 233,800	\$ 254,358	\$ 395,336	\$ 420,926

FEES

DEPARTMENT 68	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Membership - Annual	\$ 5	\$ 5	\$ 5	\$ 5
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	200	200	200	200



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Library Director	1.00	1.00	1.00	1.00	1.00
Librarian	4.00	4.00	4.00	4.00	4.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Associate Librarian	3.00	3.00	4.00	4.00	4.00
Clerk	1.00	1.00	-	-	-
Part-time Non-benefited:					
Clerk	8.00	8.00	6.70	6.70	6.70
Page	3.00	3.00	4.30	4.30	4.30
TOTAL FTE	21.00	21.00	21.00	21.00	21.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Increase the number of online resources for our community and provide quarterly activities for families. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Total Holdings Per Capita*	N/A	1.57	-	-	1.16	1.16
Number of E-Holdings*	N/A	8,071	-	-	10,337	11,000
Number of E-Checkouts	✓	244,672	288,831	295,000	342,933	375,000
Number of Family-Related Activities*	N/A	2	4	4	4	-
Circulation Rate per Person	✓	20.20	35.8	38.0	32.0	32.0
Number of Physical Checkouts*	✗	-	514,680	525,000	519,150	500,000
Number of On-Site Programs*	✓	-	256	270	376	200
In-Person Attendance to Programs*	✓	27,050	33,824	38,000	39,163	20,000

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

BUDGET INFORMATION

DEPARTMENT 74	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 722,705	\$ 823,762	\$ 853,330	\$ 894,707
13 Employee Benefits	291,130	314,907	344,192	362,327
21 Books	263,100	223,853	210,000	225,000
22 Subscriptions	17,022	7,965	10,000	11,998
23 Travel & Training	1,137	2,667	7,000	7,000
24 Office Supplies	25,595	30,732	26,000	41,000
25 Equipment Maintenance	59,473	64,525	62,267	65,380
26 Buildings & Grounds O & M	25,000	24,996	50,000	50,000
27 Utilities	7,124	10,204	10,000	10,000
28 Story Hour Expense	7,124	11,529	12,250	12,250
29 Risk Management Fund Charges	5,000	5,004	25,000	25,000
30 Electricity - Lehi City Power	15,094	16,058	18,000	18,000
31 Professional & Technical	14,166	11,385	15,000	15,000
34 Collections	1,520	2,400	2,000	2,000
36 IT Fund Charges	50,000	66,564	66,560	66,560
45 Miscellaneous	5,425	11,293	10,330	14,330
54 Capital Outlay	-	11,048	-	-
TOTAL EXPENDITURES	\$ 1,511,585	\$ 1,638,892	\$ 1,721,929	\$ 1,820,551

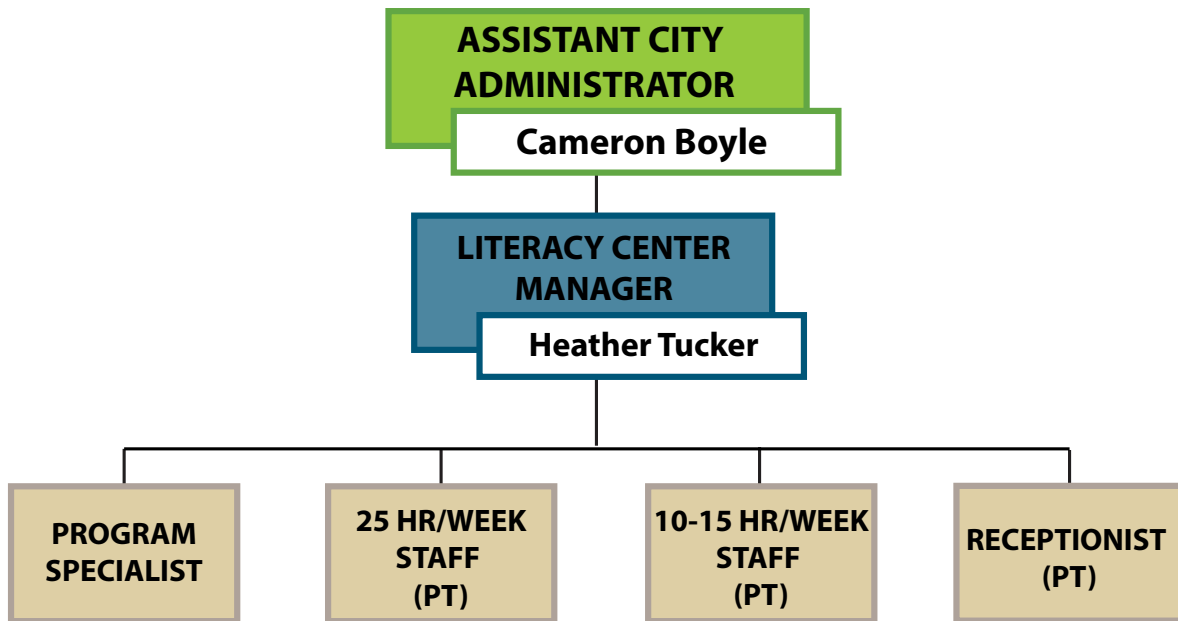
FEES

DEPARTMENT 74	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Library Card:				
Resident	\$ -	\$ -	\$ -	\$ -
Non-resident / year	80	80	100	100
Non-resident / 6 months	40	40	50	50
Replacement of card	3	3	3	3
Check Out Fees				
Inter-Library Loan / item	5	5	5	7
Inter-Library Loan kits / kit	10	10	10	15
Copies:				
Letter size	0.10	0.10	0.10	0.10
Legal size	0.15	0.15	0.15	0.15
Printing	0.10	0.10	0.10	0.10
Used book sales	0.50-1.00	0.50-1.00	0.50-1.00	0.50-1.00
Damage				
Repairable Damage	Up to full cost of item	Up to full cost of item	Up to full cost of item	Up to full cost of item
Major Damage (not repairable)	Full cost of item	Full cost of item	Full cost of item	Full cost of item



Photo (right): Mallory Stone

LITERACY CENTER



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Literacy Center Director	1.00	1.00	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Staff - 25 Hours/Week	2.50	2.50	2.50	2.50	2.50
Staff - 10-15 Hours/Week	4.13	4.13	4.13	4.13	4.13
Receptionist	1.00	1.00	1.00	1.00	1.00
TOTAL FTEs	9.63	9.63	9.63	9.63	9.63



PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide the highest quality educational opportunities to Lehi residents and increase the overall education of Lehi children. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022*	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Total Literacy Center Participants	✘	1,169	1,426	1,500	1,422	1,500
Hours of Literacy Center Service Provided	✔	14,940	21,857	23,000	24,206	25,000

*Decrease due to COVID-19

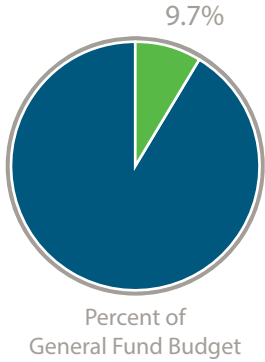
DEPARTMENT/DIVISION OBJECTIVE: Provide quality volunteer opportunities to qualified individuals. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Literacy Center Volunteer Hours	✘	1,408	1,249	2,000	879	1,000
Literacy Center Volunteer Tutors	✘	126	136	200	70	100
Presidential Awards for Volunteerism Awarded	✘	2	2	25	2	5

BUDGET INFORMATION

DEPARTMENT 75	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 212,113	\$ 237,801	\$ 288,885	\$ 292,092
13 Employee Benefits	51,109	54,250	98,573	104,030
22 Books, Subscriptions, & Memberships	355	-	500	500
23 Travel & Training	559	-	1,000	1,000
24 Office Supplies	4,688	5,054	5,000	5,000
26 Buildings & Grounds O & M	15,000	15,000	25,000	25,000
27 Utilities	5,742	7,368	5,500	5,500
28 Equipment Maintenance	-	-	750	750
29 Risk Management Fund Charges	5,251	5,073	25,000	25,000
30 Electricity- Lehi City Power	5,704	6,708	6,500	6,500
31 Professional & Technical	-	-	2,500	2,500
36 IT Fund Charges	5,000	20,004	20,000	20,000
45 Miscellaneous	6,170	2,976	3,000	3,000
46 Literacy Foundation Expenses	-	-	12,000	-
TOTAL EXPENDITURES	\$ 311,690	\$ 354,235	\$ 494,208	\$ 490,873

PARKS & FACILITIES



DEPARTMENT MISSION

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



DEPARTMENT GOAL

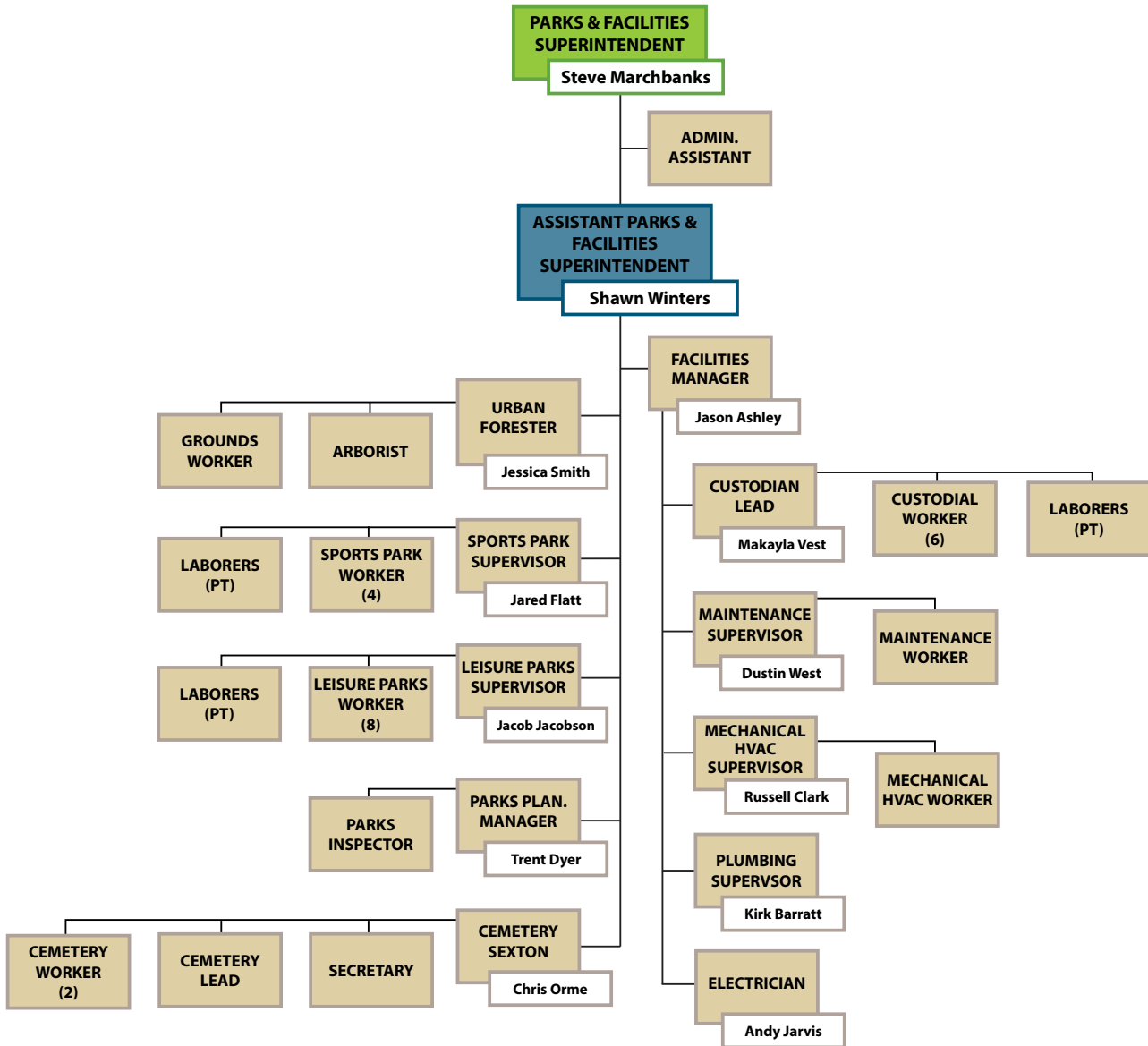
Maintain high standards at city parks, cemetery, and facilities by utilizing natural resources and volunteerism.

DEPARTMENT DESCRIPTION

The Parks and Facilities Division is responsible for the maintenance of all open recreation and leisure spaces and City buildings within Lehi. The division performs park improvements and maintenance, building improvements and janitorial services, public grounds maintenance, and cemetery service and maintenance. The Buildings and Grounds fund information can be found on [pages 194-195](#).



Photo (left): Gaajidmaa Sukhbaatar



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Plumber	-	-	-	1.00	1.00
Custodian Lead	1.00	1.00	1.00	1.00	1.00
Buildings Worker	3.00	4.00	5.00	7.00	7.00
Facilities Lead / Construction Manager	1.00	1.00	1.00	1.00	1.00
Parks Planning Manager	-	-	1.00	1.00	1.00
Sports Park Supervisor	1.00	1.00	1.00	1.00	1.00
Sports Park Worker	2.00	3.00	3.00	5.00	5.00
Leisure Parks Supervisor	1.00	1.00	1.00	1.00	1.00
Leisure Parks Worker	6.00	6.00	6.00	7.00	7.00
Journey Electrician	1.00	1.00	1.00	1.00	1.00
HVAC Mechanic Lead	1.00	1.00	1.00	1.00	1.00
HVAC Mechanic	1.00	1.00	1.00	1.00	1.00

POSITION CONT.	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Buildings Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Parks Inspector/Project Manager	1.00	1.00	1.00	1.00	1.00
Irrigation Supervisor	1.00	1.00	1.00	-	-
Irrigation Worker	1.00	1.00	1.00	-	-
Urban Forestry, Trails, and Open Space Supervisor	1.00	1.00	1.00	1.00	1.00
Trails and Open Space Worker	2.00	3.00	3.00	5.00	7.00
Arborist Groundsman Worker	-	-	1.00	1.00	1.00
Administrative Assistant	-	-	-	1.00	1.00
Cemetery Sexton	1.00	1.00	1.00	1.00	1.00
Cemetery Supervisor	1.00	1.00	1.00	1.00	1.00
Cemetery Worker	2.00	2.00	2.00	2.00	2.00
Seasonal/Temporary:					
Cemetery Secretary	0.50	0.50	0.50	0.50	0.50
Laborer	7.50	7.50	7.50	3.50	3.50
TOTAL FTE	39.00	42.00	45.00	48.00	50.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Ensure the city's parks, open space, public facilities, and cemetery are maintained at the highest levels of quality and efficiency. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Total Building Square Footage per FTE	✘	31,419	27,585	21,000	31,429	33,853
Total Cemetery Acres Maintained per FTE	✔	10.5	10.5	10.5	10.5	10.5
Detention acres maintained	✔	55	58	58	60.7	60.7
Leisure park acres maintained per FTE	✘	45	48	40	40.3	51.1
Sports park acres maintained per FTE	✔	25	25	25	25	25
Open space acres maintained per FTE	✘	92.6	92.6	92.6	95.3	95.3
Natural Surface trail miles maintained per FTE	✔	18.88	25	25	25	28.5



Photo by: Sarah Davies

BUDGET INFORMATION

DEPARTMENT 64 - PARKS MAINTENANCE	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 1,172,385	\$ 1,401,187	\$ 1,840,309	\$ 1,872,296
11 Overtime	78,028	96,217	55,000	55,000
13 Employee Benefits	540,361	641,853	807,319	989,443
14 Uniforms	8,291	11,301	10,130	10,730
23 Travel & Training	12,214	19,336	22,000	22,000
24 Office Supplies	3,265	4,365	2,000	2,000
25 Fleet Fund Charges	97,657	108,889	81,347	112,207
25 Fuel	-	-	82,000	82,000
26 Buildings & Grounds O&M	112,427	123,903	225,000	225,000
27 Utilities	28,025	18,202	29,979	29,979
28 Equipment Maintenance	59,849	58,936	40,000	44,526
29 Risk Management Fund Charges	5,000	5,004	25,000	25,000
30 Electricity - Lehi City Power	93,038	107,987	100,000	100,000
31 Professional & Technical	300,958	333,144	319,500	319,500
32 IT Fund Charges	11,000	31,020	31,021	31,021
38 Tree Trimming	46,192	69,325	60,000	60,000
45 Purchase of Trees	34,159	54,786	108,000	108,000
46 Miscellaneous	17,628	21,202	22,850	115,414
48 Park Maintenance	234,754	343,961	366,700	366,700
49 Park Pavilion & Playground Updates	25,456	61,797	87,000	100,000
54 Capital Outlay	54,007	43,638	-	387,735
TOTAL EXPENDITURES	\$ 2,934,694	\$ 3,556,050	\$ 4,315,155	\$ 5,058,551

DEPARTMENT 76 - CEMETERY	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 240,971	\$ 284,096	\$ 324,038	\$ 340,307
11 Overtime	2,932	4,389	3,500	3,500
13 Employee Benefits	110,326	124,815	138,423	147,552
14 Uniforms	2,192	1,476	1,800	1,800
21 Newspaper Expense	-	-	357	357
23 Travel & Training	-	-	2,000	2,000
24 Office Supplies	2,838	1,623	2,000	2,000
25 Fleet Fund Charges	15,046	15,821	15,000	15,000
25 Fuel	-	-	-	-
26 Cemetery Maintenance	32,860	33,679	29,000	29,000
27 Utilities	5,642	9,540	5,879	5,879
28 Equipment Maintenance	11,690	8,386	16,000	16,000
29 Risk Management Fund Charges	2,000	2,004	20,000	20,000
30 Electricity - Lehi City Power	3,376	4,300	3,000	3,000

BUDGET INFORMATION CONT.

DEPARTMENT 76 - CEMETERY	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
31 Professional & Technical	\$ 5,000	\$ 2,500	\$ 5,000	\$ 25,000
32 IT Fund Charges	4,238	9,324	9,321	9,321
40 Safety	-	-	-	-
45 Purchase of Trees	7,082	1,300	8,500	8,500
46 Miscellaneous	9,758	1,160	9,000	9,000
54 Capital Outlay	-	46,732	87,000	57,000
TOTAL EXPENDITURES	\$ 454,656	\$ 551,144	\$ 679,818	\$ 695,216

FEES

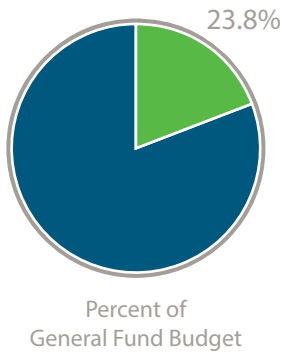
DEPARTMENT 76 - CEMETERY	APPROVED FY 2022		APPROVED FY 2023		APPROVED FY 2024		APPROVED FY 2025	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Spaces	\$1,100	\$ 850	\$1,300	\$1,000	\$1,300	\$1,000	\$1,300	\$1,000
Infant	250	250	250	250	250	250	250	250
Cremains (1/2 space)	300	300	500	500	500	500	500	500
Perpetual care spaces (all 8-space lots sold before 1950)	425	425	-	-	-	-	-	-
Headstone setting	50	50	50	50	50	50	50	50
Interment								
+ on Saturdays and Holidays	350	350	350	350	350	350	350	350
Adult	350	350	850	500	850	500	850	500
Infant	300	200	400	300	400	300	400	300
Cremation	300	200	400	300	400	300	400	300
Title/Certificate transfer	\$	75	\$	75	\$	75	\$	75
Disinterment:								
With a standard vault		1,200		1,200		1,200		1,200
Infant		800		800		800		800
Cremains		600		600		600		600

DEPARTMENT 64 - PARKS MAINTENANCE	APPROVED FY 2022		APPROVED FY 2023		APPROVED FY 2024		APPROVED FY 2025	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Pavilion Reservation:								
Allred Park / full day	\$ 80	\$ 55	\$ 80	\$ 55	\$ 80	\$ 55	\$ 80	\$ 55
Allred Park / half day	55	40	55	40	55	40	55	40
Bandwagon Park East / full day	55	40	55	40	55	40	55	40
Bandwagon Park East / half day	40	25	40	25	40	25	40	25
Bandwagon Park West / full day	55	40	55	40	55	40	55	40
Bandwagon Park West / half day	40	25	40	25	40	25	40	25
Dry Creek Park / full day	80	55	80	55	80	55	80	55
Dry Creek Park / half day	55	40	55	40	55	40	55	40

FEES CONT.

DEPARTMENT 64 - PARKS MAINTENANCE	APPROVED FY 2022		APPROVED FY 2023		APPROVED FY 2024		APPROVED FY 2025	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Dry Creek Park East Pavillion / full day	\$ 80	\$ 55	\$ 80	\$ 55	\$ 80	\$ 55	\$ 80	\$ 55
Dry Creek Park East Pavillion / half day	55	40	55	40	55	40	55	40
Eagle Summit Park / full day	80	55	80	55	80	55	80	55
Eagle Summit Park / half day	55	40	55	40	55	40	55	40
Exchange Park / full day	55	40	55	40	55	40	55	40
Exchange Park / half day	40	25	40	25	40	25	40	25
Olympic Park / full day	80	55	80	55	80	55	80	55
Olympic Park / half day	55	40	55	40	55	40	55	40
Osier Park / full day	80	55	80	55	80	55	80	55
Osier Park / half day	55	40	55	40	55	40	55	40
Outdoor Pool Park / full day	80	55	80	55	80	55	80	55
Outdoor Pool Park / half day	55	40	55	40	55	40	55	40
Sports Complex West / full day	55	40	55	40	-	-	-	-
Sports Complex West / half day	40	25	40	25	-	-	-	-
Sports Complex South / full day	55	40	55	40	55	40	55	40
Sports Complex South / half day	40	25	40	25	40	25	40	25
Sports Complex Horseshoe / full day	55	40	55	40	55	40	55	40
Sports Complex Horseshoe / half day	40	25	40	25	40	25	40	25
Sports Complex North (Fields) / full day	55	40	55	40	55	40	55	40
Sports Complex North (Fields) / half day	40	25	40	25	40	25	40	25
Triumph Park / full day	55	40	55	40	55	40	55	40
Triumph Park / half day	40	25	40	25	40	25	40	25
Wines Park #1 / full day	80	55	80	55	80	55	80	55
Wines Park #1 / half day	55	40	55	40	55	40	55	40
Wines Park #2 / full day	80	55	80	55	80	55	80	55
Wines Park #2 / half day	55	40	55	40	55	40	55	40
Wines Park #3 / full day	55	40	55	40	55	40	55	40
Wines Park #3 / half day	40	25	40	25	40	25	40	25
Wines Park #4 / full day	55	40	55	40	55	40	55	40
Wines Park #4 / half day	40	25	40	25	40	25	40	25
Special events maintenance fee / hour	150	125	150	125	150	125	150	125
Willow Park Pavillion/Campground Fees								
Pavilion / half day	\$	65	\$	65	\$	65	\$	65
Pavilion / full day		100		100		100		100
Group Areas / Overnight camping		175		175		175		175
Overnight camping / per site		25		25		25		25
Impact Fee:								
Residential / dwelling unit		2,772.98		2,772.98		2,772.98		2,772.98
Multi-Family / dwelling unit		2,415.41		2,415.41		2,415.41		2,415.41

POLICE



DEPARTMENT MISSION

THE POLICE DEPARTMENT WILL PROVIDE A SAFE AND SECURE COMMUNITY BY DELIVERING PROFESSIONAL AND COURTEOUS SERVICES AS DETERMINED IN PARTNERSHIP WITH LEHI RESIDENTS. THE DEPARTMENT IS DEDICATED TO THE FOLLOWING FIVE VALUES:

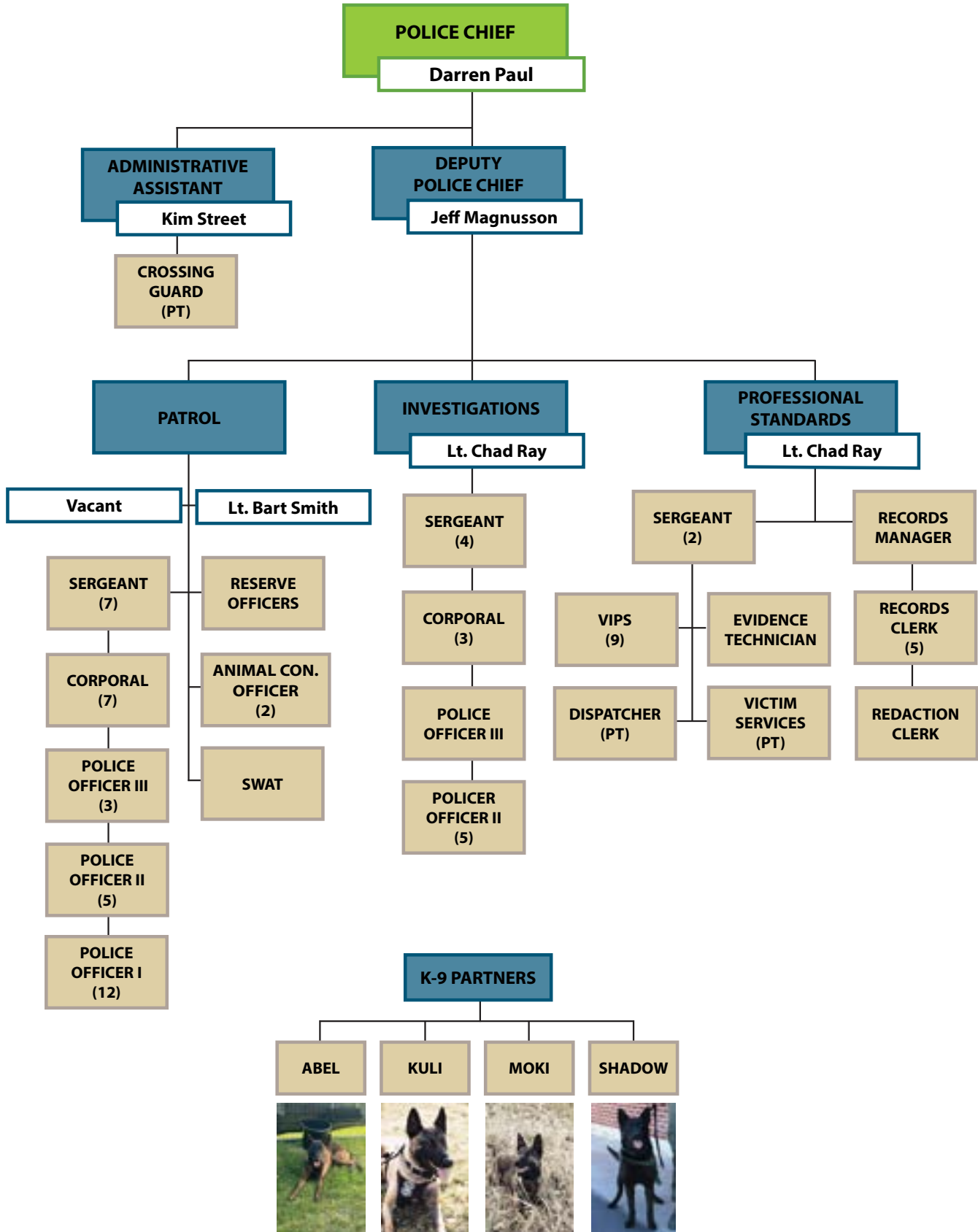
- (1) FOSTERING THE PUBLIC TRUST,
- (2) ETHICAL JUDGMENTS,
- (3) PROACTIVE PREVENTION AND ENFORCEMENT,
- (4) CREATIVE SERVICE DELIVERY, AND
- (5) FAIRNESS IN ENFORCEMENT OF THE LAW.

DEPARTMENT GOAL

Enhance the Police Department's community involvement.

DEPARTMENT DESCRIPTION

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



BUDGET INFORMATION

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00	4.00	4.00
Police Sergeant	13.00	13.00	13.00	14.00	14.00
Police Corporal	10.00	10.00	10.00	9.00	9.00
Police Officer III	3.00	3.00	3.00	10.00	10.00
Police Officer II	9.00	9.00	9.00	11.00	11.00
Police Officer I	16.00	19.00	22.00	18.00	18.00
Victim Advocate Coordinator	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	2.00	2.00	-	-
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00	1.00
Records Redaction Specialist	-	-	-	1.00	1.00
Records Clerk	2.00	2.00	3.00	2.00	2.00
Records Manager	-	-	-	1.00	1.00
Part-time Non-benefited:					
Records Clerk	0.50	0.50	-	1.50	1.50
Front Desk Secretary/Dispatcher	2.00	2.00	2.00	1.50	1.50
Victim Advocate	0.50	0.50	0.50	0.50	0.50
Cares Coalition Coordinator/Assistant	-	-	-	1.00	1.00
Crossing Guard Coordinator	0.50	0.50	0.50	0.50	0.50
Crossing Guard	13.45	13.45	13.45	13.45	13.45
TOTAL FTE	79.95	83.95	87.45	93.45	93.45

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. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Total Estimated Crime Index	✓	1,110	1,010	1,300	977	1,000
Crimes per 1,000 Residents	N/A	13.88	12.63	15.41	10.82	10.99
Average Response Time - Priority 1 (minutes)	✓	8:48	8:21	8:30	7:45	7:45
Average Response Time - Excluding Priority 1 (minutes)	✗	10:48	15:17	12:00	12:32	12:00
Community Events	✓	35	53	60	66	60
Resident Satisfaction: Police services (out of a score of 100)	✗	81	81	85	77	85
Resident Satisfaction: Feel safe in their neighborhood (out of a score of 100)	✗	91	89	90	86	90
Cases Reaching Disposition	N/A	14,122	14,694	15,000	16,051	16,500

BUDGET INFORMATION

DEPARTMENT 54	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 5,168,336	\$ 6,056,598	\$ 6,697,756	\$ 7,331,151
11 Overtime	558,874	586,901	311,370	333,166
13 Employee Benefits	3,061,364	3,440,131	4,084,095	4,425,594
14 Uniforms	96,229	94,774	69,020	69,020
16 Tactical Equipment	6,772	13,290	29,875	23,100
21 Books, Subscriptions, Memberships	5,693	6,369	4,338	4,338
23 Travel & Training	53,428	74,060	65,550	65,550
24 Office Supplies	32,420	43,638	31,000	31,000
25 Fleet Fund Charges	475,948	628,980	490,589	546,399
25 Fuel	-	-	206,000	206,000
26 Buildings & Grounds O&M	75,00	75,628	175,000	175,000
27 Utilities	7,337	17,009	17,500	17,500
28 Equipment Maintenance	88,011	206,187	210,946	210,946
29 Miscellaneous Supplies	18,166	30,671	30,890	30,890
30 Electricity - Lehi City Power	76,070	83,370	60,000	60,000
31 Professional & Technical	114,082	170,522	309,118	321,118
33 IT Fund Charges	164,868	169,260	173,921	173,921
34 Risk Management Fund Charges	24,000	26,004	50,000	50,000
46 K9 Supplies	22,912	10,210	25,500	12,000
47 Firearms & Supplies	61,375	46,002	47,800	47,800
48 Miscellaneous	28,169	33,321	25,588	25,588
63 Communities That Care	-	10,140	10,000	10,000
68 NOVA Expense	6,234	4,847	6,000	6,000
68-100 RAD Kids Expense	200	-	2,000	2,000
TOTAL EXPENDITURES	\$ 10,145,487	\$ 11,827,913	\$ 13,133,856	\$ 14,178,080



FEES				
DEPARTMENT 54	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
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:				
Accident Reports (DI9)	-	-	-	15
Police Report copies	5	5	25	25
Or / Page (Whichever is Greater)	0.25	0.25	0.25	0.25
Audio/Video Recording - body cam, etc./ storage device (copy)	30	30	30	30
Video Redaction, research time (Per Utah GRAMA § 63G-2-203)	-	-	Actual labor cost	Actual labor cost
Processed Color Photo	25	25	25	25
Digital Color Photo Printout / Page	5	5	5	5
False Alarm:				
Intrusion/Burglar (If > 3/Year) / Alarm	100	100	100	100
Duress/Hold-Up (If > 3/Year) / Alarm	100	100	100	100
Intrusion/Burglar (If > 10/Year) / Alarm	200	200	200	200
Duress/Hold-Up (If > 10/Year) / Alarm	200	200	200	200
Animal Control				
Animal Trap - refundable deposit	100	100	100	100
Animal Trap - per week charge	10	10	10	10
Impact Fee:				
Per ERU	98	98	98	98
Broadbent Community Room Rental				
Resident/Lehi City Employee - per hour	50	50	50	50
Non Resident - per hour	60	60	60	60
Deposit	200	200	200	200

PUBLIC WORKS



DEPARTMENT MISSION

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

one DEPARTMENT GOAL

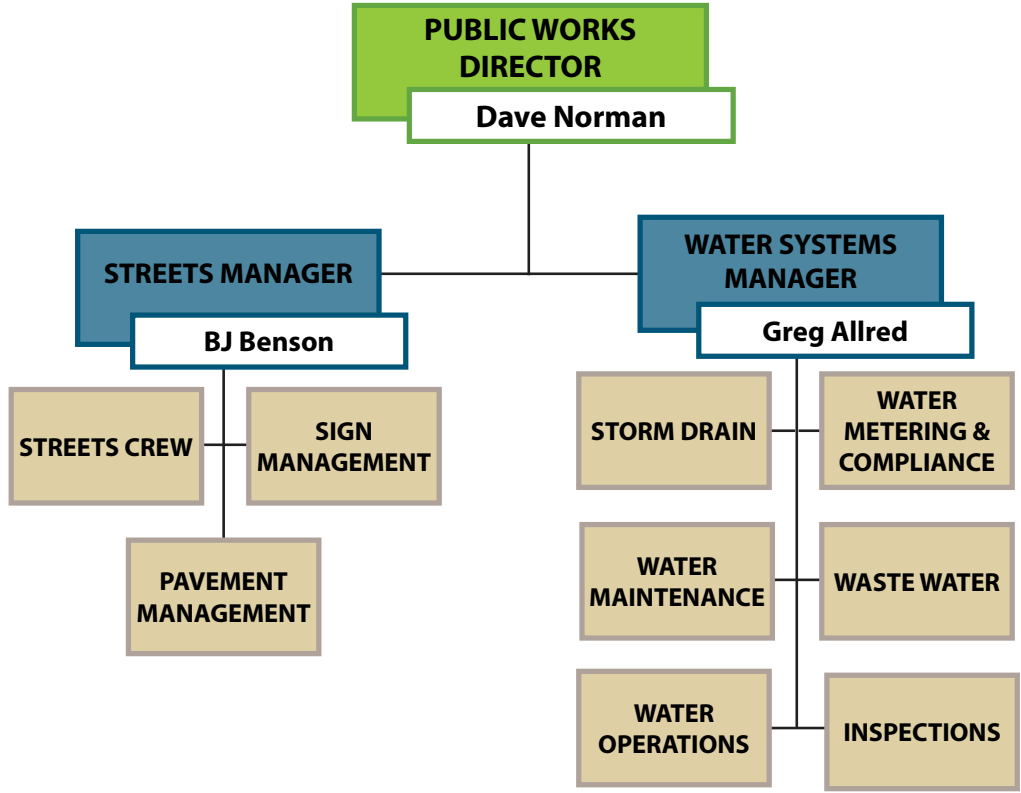
Utilize technology-based tools to collaborate amongst the Public Works Divisions to be proactive rather than reactive in managing City infrastructure.

DEPARTMENT DESCRIPTION

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

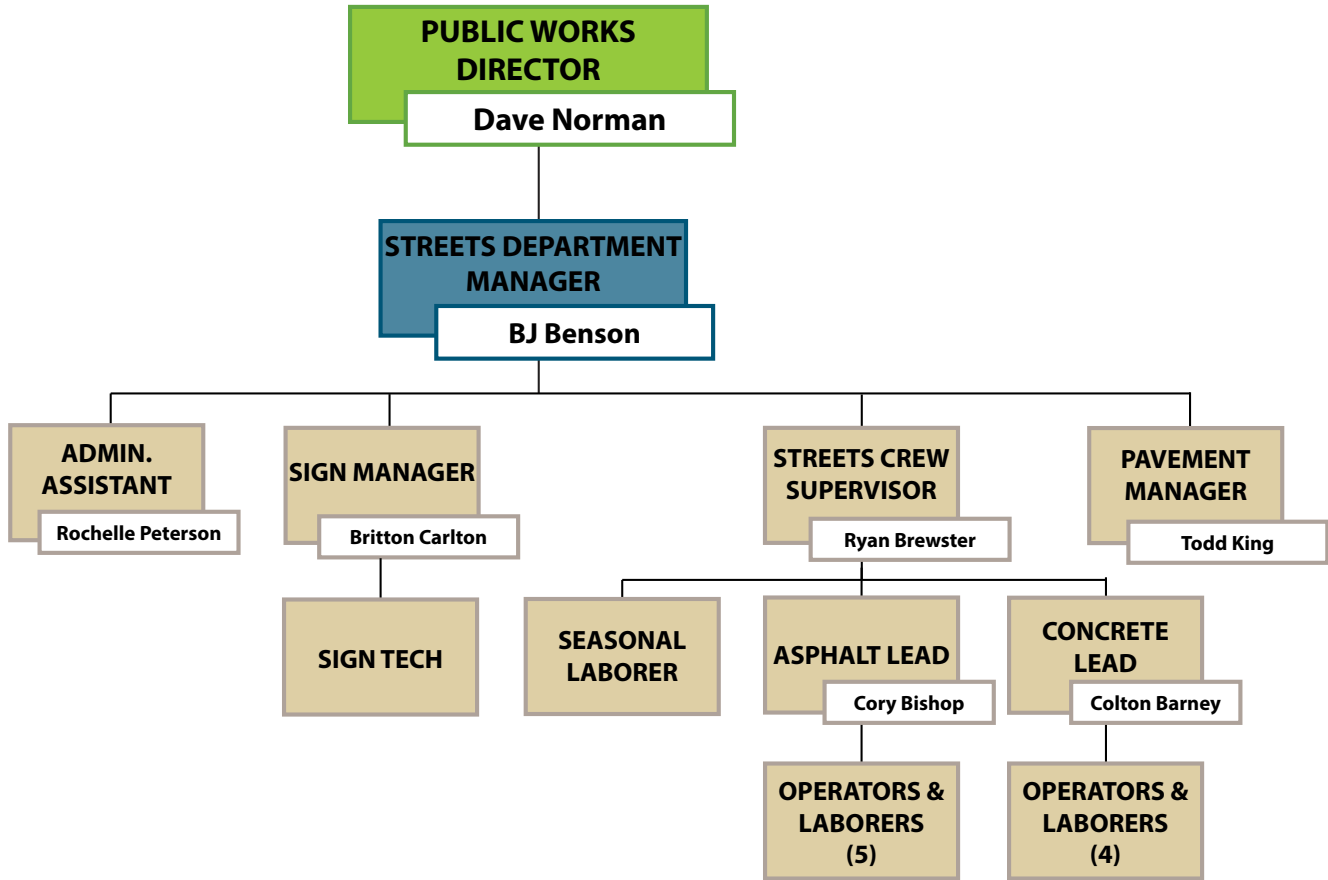
The Streets Division is responsible for the repair of streets, sidewalk, curbs, and gutters. It is also responsible for the removal of snow and ice from streets and roads in the winter.

The Water Division is part of the Public Works Department and administers four of the City's enterprise operations: (1) Storm Drain, (2) Culinary Water, (3) Pressurized Irrigation (PI), and (4) Waste Water. The department is responsible for the maintenance of distribution lines, wells, storage tanks, and facilities for these operations. The division ensures the adequate supply of potable and irrigation water, the improvement of storm water conveyance, and the maintenance of the City's sewage collection system. The Water Division fund information can be found on [pages 165-178](#).



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Public Works Director*	1.00	-	-	-	-
Administrative Assistant	-	-	-	-	-
Public Works Inspection Supervisor*	1.00	-	-	-	-
Public Works Inspector*	3.00	-	-	-	-
GIS Technician*	1.00	-	-	-	-
Part-time:					
GIS Intern*	-	-	-	-	-
TOTAL FTE	6.00	-	-	-	-

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



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Streets Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant*	1.00	1.00	1.00	1.00	1.00
Streets Supervisor	-	-	-	1.00	1.00
Pavement Manager	1.00	1.00	1.00	1.00	1.00
Crew Foreman	1.00	1.00	1.00	-	-
Sign Manager	-	1.00	1.00	1.00	1.00
Sign Maintenance Technician	1.00	1.00	1.00	-	-
Streets Lead	-	1.00	2.00	2.00	2.00
Street Operator III	1.00	1.00	1.00	1.00	1.00
Street Operator II	-	-	1.00	4.00	4.00
Street Operator I	9.00	8.00	6.00	4.00	5.00
Seasonal/Temporary:					
Laborer	0.65	0.65	0.65	0.65	0.65
TOTAL FTE	15.65	16.65	16.65	16.65	17.65

*Moved from Public Works Administration

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Maintain the city's streets at the lowest reasonable cost to taxpayers and the highest level of quality and efficiency. **ESTIMATED COMPLETION:** JUNE 2025

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Actual Crack Seal Expenditure	✘	\$ 10,172	\$ 97,404	\$ 180,000	\$ 155,833	\$ 180,000
Actual Seal Coat Treatments (Slurry, HA5, Onyx, Friction Seal, Fog Seal, etc.)	✔	\$ 550,720	\$ 463,595	\$ 450,000	\$ 537,364	\$ 600,000
Training Hours per FTE	✔	40	40	40	40	40
Lane Miles Maintained per FTE*	✘	59.1	55	50	67.3	50
Sidewalk Miles Maintained per FTE*	✔	108.25	91	100	95.80	100
Road Maintenance Completed In-House (%)	✔	35%	35%	40%	40%	40%

*Crew was split into asphalt maintenance and concrete maintenance

BUDGET INFORMATION

DEPARTMENT 61	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
10 Salaries & Wages	\$ 816,235	\$ 856,628	\$ 983,647	\$ 1,083,296
11 Overtime	32,007	84,335	70,000	70,000
13 Employee Benefits	445,090	472,520	554,218	631,866
14 Uniforms	7,588	7,005	8,700	8,700
21 Books, Subscriptions, & Memberships	-	-	200	200
23 Travel & Training	25,561	15,168	25,000	27,000
24 Office Supplies	5,242	3,803	5,500	5,500
25 Fleet Fund Charges	378,914	378,912	437,234	437,234
25 Fuel	-	-	77,000	-
26 Buildings & Grounds	25,810	25,132	75,000	75,000
27 Utilities	8,801	13,666	7,612	7,612
28 Equipment Maintenance	15,857	27,320	25,000	25,000
29 Risk Management Fund Charges	11,500	11,496	25,000	25,000
30 Electricity - Lehi City Power	27,754	27,819	30,000	30,000
31 Professional & Technical	23,199	21,908	25,094	25,094
32 IT Fund Charges	14,000	15,384	15,388	15,388
45 Department Supplies	21,074	25,400	23,922	27,922
49 Landfill Closure/Post-closure	-	-	2,500	2,500
54 Capital	-	-	16,000	-
TOTAL EXPENDITURES	\$ 1,858,918	\$ 1,986,497	\$ 2,407,015	\$ 2,497,312

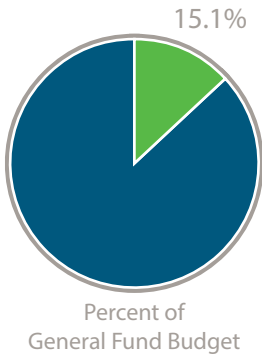
FEES

DEPARTMENT 61	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Encroachment Fees (previously Road Cut Fees)				
Age Based Fee (Base Fee plus square foot)				
Asphalt/Concrete - Less than 1 year	\$ -	\$ -	\$ -	\$1000 + \$4/sq. ft.
Asphalt/Concrete - 2 - 5 years	-	-	-	\$500 + \$3/sq. ft.
Asphalt/Concrete - 5 + years	-	-	-	\$400 + \$2/sq. ft.
Bore Directional Base Fee	150	150	150	250
Bore per linear foot (Base fee plus)	0.25	0.25	0.25	0.50
Pothole per Core	25	25	25	25
Road Closure (per lane/ per day/ per block) - Minor Arterial/Collector	250	250	250	300
Road Closure (per lane/ per day/ per block) - Major Arterial/Collector	-	-	-	1,000
Shoulder / Bike Lane / Sidewalk Closure (per day)	-	-	-	250
Road Closure Extension	100	150	150	1,000
Driveway Approach Permit (existing curb, gutter, & sidewalk)	-	-	-	50
Driveway Approach Permit - Past City Standard (per linear foot)	-	-	-	40
No Driveway Approach Permit (per linear foot)	-	-	-	80
Dumpster/Moving Pod with Approved Traffic Control (per week)	-	-	-	500
Dumpster/Moving Pod with Approved Traffic Control (per month)	-	-	-	2,500
No Permit Fee	500	500	500	2,500
Franchise Agreement Permits - Separate Permit Request Created	-	-	-	350 - 400
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 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Medical / Dental Bldg	\$ 920	\$ 920	\$ 920	\$ 920
Drive in Bank	2,710	2,710	2,710	2,710
Drugstore w/Drive	1,477	1,477	1,477	1,477
Auto Parts	1,407	1,407	1,407	1,407
Tire Store	756	756	756	756
Gas Station w/Convenience Store	1,983	1,983	1,983	1,983
High Turnover Restaurant	1,939	1,939	1,939	1,939
Fast Food w/Drive	7,558	7,558	7,558	7,558
Church	212	212	212	212
Elementary School	169	169	169	169
High School	252	252	-	-
Middle School	214	214	214	214





NON-DEPARTMENTAL

FUND DESCRIPTION

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

BUDGET INFORMATION

DEPARTMENT 80	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Expenditures:				
27-000 Utilities	\$ 246,110	\$ 263,753	\$ 245,000	\$ 245,000
31-000 Credit Card Charges	48,823	51,071	20,000	20,000
60-002 Document Imaging	-	-	30,000	30,000
60-004 Contribution to Risk Fund	518,013	518,016	385,000	635,000
60-005 Contribution to Fleet Fund	100,000	-	-	-
60-008 Employee Appreciation	80,797	54,711	100,000	100,000
60-011 Contrib. to Legacy Center/Outdoor Pool	1,872,396	1,931,724	2,082,226	2,302,434
60-012 Museum Project Thanksgiving PT	102,500	100,000	100,000	100,000
60-013 Cont. to Chamber of Commerce	10,000	10,000	10,000	10,000
60-014 Fox Hollow Golf Course	235,133	230,065	275,000	275,000
60-015 Contingency	59,950	102,778	100,000	100,000
60-017 MAG Contribution	38,434	39,645	25,000	25,000
60-018 Branding	2,240	13,151	20,000	20,000
60-019 Mayor/Council Special Projects	3,549	6,000	50,000	50,000
60-020 Contribution to IT Fund	457,500	309,504	448,089	501,801
60-021 Contribution to Capital Projects Fund	12,000,000	7,250,496	1,000,000	-
60-024 Intergovernmental Relations	-	66,053	50,000	50,000
60-026 Employee Wellness	135,949	141,171	152,000	152,000
60-029 UVSSD Dispatch Costs	461,130	379,249	400,907	400,907
60-032 Market Adjustment	-	-	180,000	180,000
60-034 Youth Council	768	8,870	5,000	5,000
60-035 Information Fair	5,585	6,806	10,000	10,000
30-036 VIPS	4,792	-	5,000	5,000
60-010 Contributions to Building/Grounds Fund	869,672	892,020	602,122	602,122
60-041 Transfer to Local Building Authority	-	800,000	1,220,675	1,534,675
60-042 Transfer to Debt Service Fee	1,872,733	1,618,344	1,556,898	1,673,613
TOTAL EXPENDITURES	\$ 19,126,074	\$ 14,793,426	\$ 9,072,917	\$ 9,027,552

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 53-56](#).

BUDGET INFORMATION

FUND 11	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Capital Revenues:				
10 Class “C” Road Allotment	\$ 3,107,669	\$ 3,383,696	\$ 3,000,000	\$ 3,300,000
20 Utah County Transportation Tax	1,909,916	2,050,181	1,600,000	2,000,000
20 Lehi Transportation Tax	-	-	-	750,000
20 Re-Appropriation of Class Balance	-	-	-	-
30 Interest Earnings	4,265	150,686	-	-
TOTAL REVENUES	\$ 5,021,850	\$ 5,584,563	\$ 4,600,000	\$ 6,050,000
Capital Expenditures:				
09-010 Road Maintenance	\$ 1,233,198	\$ 1,628,634	\$ 1,700,000	\$ 1,700,000
10-002 Snow Removal & Salt	53,907	160,738	140,000	160,000
12-001 Striping	198,998	200,070	250,000	250,000
15-006 Equipment Rental	5,467	43,128	75,000	75,000
16-003 Street Signs	86,041	107,567	105,000	125,000
19-001 Traffic Control Updates	8,959	19,397	-	20,000
20-001 Salt Sander & Dump Body	-	-	-	-
20-002 Asphalt Roller	-	-	-	-
20-003 Crack Seal Machine	-	-	-	-
20-004 Road Reconstruction Projects	2,210,454	3,068,479	1,800,000	2,380,000
21-001 Signal Lights & Signal Development	97,041	252,192	550,000	300,000
21-002 Marathon Mastic Melter	-	-	-	-
24-001 Future Site Plan Land Purchase	-	-	3,500,000	-
55-100 ADA Sidewalks/Sidewalk Replacement	-	-	-	750,000
50-100 Fleet Fund Charges	-	47,016	47,017	119,488
25-100 Fuel	-	-	-	77,000
50-001 Reserves	-	-	-	93,512
TOTAL EXPENDITURES	\$ 4,956,700	\$ 5,527,220	\$ 8,167,017	\$ 6,050,000
CAPITAL SURPLUS (DEFICIT)	\$ 1,127,785	\$ 57,343	\$ (3,567,017)	\$ -

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 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Capital Revenues:				
36-20 Liquor Fund Allotment	\$ 76,498	\$ 94,142	\$ 70,000	\$ 70,000
36-30 Re-appropriate Fund Balance	-	-	-	-
TOTAL REVENUES	\$ 76,498	\$ 94,142	\$ 70,000	\$ 70,000
Capital Expenditures:				
50-10 Wages - DUI Enforcement	\$ 39,870	\$ 48,426	\$ 28,000	\$ 28,000
50-13 Employee Benefits	17,088	12,106	6,500	6,500
50-45 Miscellaneous	19,540	33,610	35,500	35,500
36-30 Fund Balance	-	-	-	-
TOTAL EXPENDITURES	\$ 76,498	\$ 94,142	\$ 70,000	\$ 70,000
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

FUND DESCRIPTION

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

BUDGET INFORMATION

FUND 13	ACTUAL FY 2022	ACTUAL FY 2022	ESTIMATED FY 2023	PLANNED FY 2024
Revenues:				
CDBG	\$ 41,669	\$ 375,826	\$ 304,000	\$ 345,000
Re-appropriation of Fund Balance	-	-	-	-
TOTAL REVENUES	\$ 41,669	\$ 375,826	\$ 304,000	\$ 345,000
Expenditures:				
Project Improvements	\$ 173,773	\$ 108,062	\$ 259,000	\$ 300,000
Administration Costs	40,000	69,884	40,000	40,000
Program Expenses	4,066	2,767	5,000	5,000
TOTAL EXPENDITURES	\$ 217,839	\$ 180,713	\$ 304,000	\$ 345,000
SURPLUS (DEFICIT)	\$ (176,171)	\$ 195,113	\$ -	\$ -

DEBT SERVICE

	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Operating Revenues:				
Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -
Transfer from Police Impact Fees	-	250,500	310,000	210,500
Transfer from General Fund	1,872,733	1,618,344	1,556,898	1,673,613
Fund Balance Appropriation	-	-	-	-
TOTAL FUND REVENUES	\$ 1,872,733	\$ 1,868,844	\$ 1,866,898	\$ 1,884,113
Expenses:				
Debt Service - Interest	\$ 924,933	\$ 898,838	\$ 871,898	\$ 844,113
Debt Service - Principal	935,000	960,000	985,000	1,030,000
Bond Costs	-	-	-	10,000
TOTAL FUND EXPENSES	\$ 1,859,933	\$ 1,858,838	\$ 1,856,898	\$ 1,884,113
FUND SURPLUS / (DEFICIT)	\$ 12,800	\$ 10,007	\$ 10,000	\$ -



LOCAL BUILDING AUTHORITY

	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Operating Revenues:				
Interest Income	\$ -	\$ 865,220	\$ -	\$ -
Bond Proceeds	-	31,763,115	-	-
Transfer from Capital Projects	-	-	7,000,000	-
Transfer from General Fund	-	800,000	1,220,675	1,534,675
Transfer from Fire Impact Fees	-	-	400,000	201,000
Re-appropriate Fund Balance	-	-	-	31,500,000
TOTAL FUND REVENUES	\$ -	\$ 33,428,334	\$ 8,620,675	\$ 33,235,675
Expenses:				
Cost of Issuance	\$ -	\$ 399,000	\$ -	\$ -
Bond Fees	-	-	-	-
Bank Charges & Fees	-	-	-	-
Debt Service - Interest	-	798,354	100,000	1,515,675
Debt Service - Principal	-	-	1,520,675	220,000
Fire Station - Engineering	-	274,388	-	-
Fire Station - Sitework	-	5,139	-	-
Fire Station - FF&E	-	-	-	-
Fire Station - Building Construction	-	-	-	9,400,000
City Hall - Engineering	-	539,829	-	-
City Hall - Sitework	-	14,550	-	-
City Hall FF&E	-	-	-	-
City Hall - Building Construction	-	8,700	-	22,100,000
TOTAL FUND EXPENSES	\$ -	\$ 2,039,960	\$ 1,620,675	\$ 33,235,675
FUND SURPLUS / (DEFICIT)	\$ -	\$ 31,388,374	\$ 7,000,000	\$ -



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 49](#).

BUDGET INFORMATION

FUND 32	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
36 Miscellaneous Revenues:				
10 Interest Income	\$ 36,529	\$ 1,073,611	\$ 500	\$ 500
20 Bond Proceeds	-	-	-	-
30 Appropriation from Fund Balance	-	-	20,789,106	12,889,500
31 Sales Tax	506,116	368,040	432,500	432,000
10 Transfer from General Fund	12,000,000	7,250,496	1,000,000	-
11 Sale of Assets	492,385	-	-	-
20 Bond Proceeds	-	-	-	-
30 Transfer From PARC Tax Fund	-	1,050,000	1,050,000	1,260,000
20 Miscellaneous	-	-	1,600,000	1,600,000
TOTAL CAPITAL REVENUES	\$ 13,035,030	\$ 8,692,147	\$ 22,222,106	\$ 16,182,500
70 Capital Expenditures:				
Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -
Transfer to Fleet Fund	1,000,000	500,004	500,000	500,000
Transfer to State & Federal Grant Fund	-	-	-	1,000,000
Transfer to IT Fund	-	150,000	-	-
100 Debt Service - Cabela's	377,863	188,931	427,500	427,500
Debt Service Principal - Fire Station	128,248	179,109	-	-
108 Bond Costs	4,900	1,750	5,000	5,000
153 Irrigation Central Control Upgrade	-	98,195	-	-
170 Sidewalks	360,982	362,881	525,000	-
Home Demo/Parking Lot	72,002	-	-	-
Parks Building	27,415	2,330,355	2,425,000	2,425,000
Nuisance Trees & Damaged Sidewalks	-	119,812	259,000	225,000
Playground Replacement	-	89,320	-	-
Fencing Replacement at Vets Ball Park	32,615	37,554	-	-
UTV with Sprayer & Snow Plow	28,224	-	-	-
Mellor Rhoades Park Construction	400,000	51,048	-	-
Park Construction	13,735	-	10,000,000	2,000,000
Family Park - All Abilities Playground	9,065	907,236	7,000,000	7,000,000
Frisbee Golf Course	7,223	17,592	-	-

CAPITAL PROJECTS/IMPACT FEES

BUDGET INFORMATION CONT.

FUND 32	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
243 Vets Ballpark Parking Lot	\$ -	\$ 376,737	\$ -	\$ -
245 Hospital Loop Road	32,497	26,412	2,600,000	2,600,000
246 Property Improvements	8,800	729,564	-	-
Dog Park Improvements	-	16,280	50,000	-
250 Court House Design	-	-	300,000	-
251 SCBA Equipment - Station 84	-	-	610,606	-
001 Reserves	-	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 3,001,094	\$ 6,182,957	\$ 24,702,106	\$ 16,182,500
CAPITAL SURPLUS (DEFICIT)	\$ 10,033,936	\$ 2,509,191	\$ (2,480,000)	\$ -



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

IMPACT FEE FUNDS

FUND DESCRIPTION

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

FIRE IMPACT FEES

IMPACT FEE INFORMATION				
FUND 46	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
36 Capital Revenues:				
10 Interest Income	\$ 719	\$ 28,668	\$ 1,000	\$ 1,000
20 Impact Fees	408,776	160,532	400,000	200,000
30 Fund Balance Appropriation	-	-	-	-
TOTAL CAPITAL REVENUES	\$ 409,495	\$ 189,200	\$ 401,000	\$ 201,000
70 Capital Expenditures:				
Transfer to Local Building Authority	\$ -	\$ -	\$ 400,000	\$ 201,000
Fire Station 84	68,203	-	-	-
70-001 Reserves	-	-	1,000	-
TOTAL CAPITAL EXPENDITURES	\$ 68,203	\$ -	\$ 401,000	\$ 201,000
CAPITAL SURPLUS (DEFICIT)	\$ 341,292	\$ 189,200	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES



PARKS IMPACT FEES

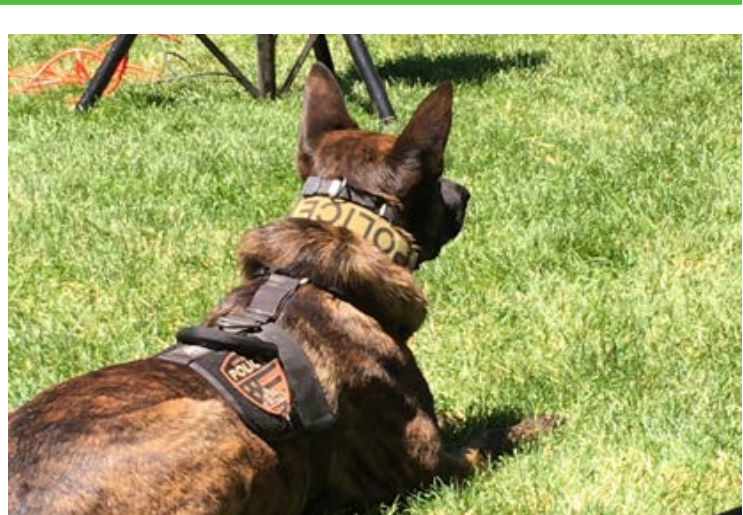
CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 47	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
36 Capital Revenues:				
10 Interest Earnings	\$ 6,186	\$ 250,108	\$ 30,000	\$ 30,000
20 Park Impact Fees	5,524,321	3,127,876	2,050,000	2,050,000
33-10 Utah State Parks Grant	-	-	-	-
40 Developer Contributions	-	-	4,683,693	-
50 Proceeds from Sale of Land	-	-	-	-
30 Reappropriation of Fund Balance	-	-	1,300,000	8,659,693
TOTAL CAPITAL REVENUES	\$ 5,530,507	\$ 3,377,984	\$ 8,063,693	\$ 10,739,693
70 Capital Expenditures:				
100 Family Park	\$ -	\$ 26,915	\$ 250,000	\$ -
112 Mellor Rhodes Park	131,102	44,950	-	-
117 Shadow Ridge	17,174	12,540	2,140,000	2,140,000
118 Monument Park	1,588,494	46,753	-	-
150 Parks, Trails, & Open Space Master Plan	-	-	325,000	325,000
180 Up-Sizing Trails	164,317	-	105,000	105,000
181 Mountain Bike Trails	-	13,571	200,000	50,000
183 Lights at Sports Park	12,175	-	-	-
174 Willow Park Upgrades	510,362	187,219	100,000	100,000
185 Holbrook Farms Park	4,200	512,979	2,208,548	2,208,548
186 Cold Springs Ranch Park	-	-	2,475,145	2,475,145
187 Steve Roll Rotary Park	-	75,486	70,000	-
192 Northridge Park	-	-	-	640,000
193 Fox Canyon Trailhead Park	-	-	-	356,000
194 Lakeview Park	-	-	-	2,250,000
700 Park Design Expense	-	-	190,000	90,000
TOTAL CAPITAL EXPENDITURES	\$ 2,427,824	\$ 920,414	\$ 8,063,693	\$ 10,739,693
CAPITAL SURPLUS (DEFICIT)	\$ 3,102,682	\$ 2,457,570	\$ -	\$ -

POLICE IMPACT FEES

IMPACT FEE INFORMATION				
FUND 48	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
36 Capital Revenues:				
10 Interest Earnings	\$ 332	\$ 13,659	\$ 500	\$ 500
20 Police Impact Fees	364,077	158,795	250,000	210,000
30 Reappropriate Fund Balance	-	-	59,500	-
TOTAL CAPITAL REVENUES	\$ 364,409	\$ 172,454	\$ 310,000	\$ 210,500
Expenditures				
70-200 Transfer to Debt Service Fund	\$ -	\$ 250,500	\$ 310,000	\$ 210,500
TOTAL CAPITAL EXPENDITURES	\$ -	\$ 250,500	\$ 310,000	\$ 210,500
CAPITAL SURPLUS (DEFICIT)	\$ 364,409	\$ (78,046)	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES



ROAD IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 49	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
36 Capital Revenues:				
10 Interest Earnings	\$ -	\$ 1,110	\$ -	\$ -
20 Road Impact Fees	2,339,586	1,132,951	2,000,000	2,000,000
40 UDOT Contributions	-	-	50,000	20,000
41 County Contributions	5,483,404	1,603,362	4,000,000	10,000,000
30 Reappropriate Fund Balance	-	-	-	2,740,000
TOTAL CAPITAL REVENUES	\$ 7,822,991	\$ 2,737,423	\$ 6,050,000	\$ 14,760,000
70 Capital Expenditures:				
115 Signals	\$ -	\$ -	\$ 275,000	\$ 250,000
130 Streets Widening	1,037,227	886,384	275,000	260,000
109 600 E North of Dry Creek	-	16,700	750,000	800,000
111 Jordan Willows Connection Road	-	-	10,000	10,000
112 Center Street & SR92	-	-	30,000	700,000
104 Accel/Decel at SR-92 & 500 W	-	-	20,000	20,000
106 Traverse Blvd TRAX Crossing & Road	300,971	-	-	20,000
116 Main Street 2300 W to Crossroads	4,566,909	397,369	-	-
118 Ashton Blvd Relocation	4,640	-	-	-
119 700 South Cycle Track Project	358,637	491,006	1,500,000	150,000
121 1200 East Project	51,100	-	40,000	20,000
123 2300 West - Main to 2100 N	9,773	556,516	2,500,000	11,000,000
124 Family Park Road - Fr Rd to Vista	-	-	-	400,000
125 Thanksgiving Roads	-	-	100,000	1,000,000
170 Accel/Decel - Redwood/2100N	82,072	-	200,000	100,000
195 Road Master Plan & Impact Fee	28,114	57,769	60,000	30,000
Reserves	-	-	290,000	-
TOTAL CAPITAL EXPENDITURES	\$ 6,439,443	\$ 2,405,744	\$ 6,050,000	\$ 14,760,000
CAPITAL SURPLUS (DEFICIT)	\$ 1,383,548	\$ 331,679	\$ -	\$ -

CULINARY IMPACT FEES

IMPACT FEE INFORMATION				
FUND 71 - CULINARY IMPACT FEE	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
37 Capital Revenues:				
10 Interest Earnings	\$ 1,277	\$ 122,299	\$ 25,000	\$ 25,000
50 Water Impact Fees	2,512,346	504,243	1,000,000	1,000,000
40 Contributions from Developers	-	-	4,700,000	4,700,000
30 Reappropriate Fund Balance	-	-	2,567,000	4,295,000
TOTAL FUND REVENUES	\$ 2,513,624	\$ 626,542	\$ 8,292,000	\$ 10,020,000
50 Capital Expenses:				
09-002 Pipe Oversizing	\$ -	\$ -	\$ 72,000	\$ 70,000
22-001 TM Flight Park Tank & Lines	3,600	-	2,400,000	1,700,000
22-002 Micron (SKYE) AP Well, BP, Lines	-	-	1,800,000	1,500,000
18-001 600 E Tank	-	-	500,000	-
18-002 TP Booster Pump Station	-	-	20,000	-
16-002 Flight Park Well and Line	-	-	2,300,000	2,300,000
23-001 1200 East Booster Pump Station	-	-	600,000	1,050,000
23-002 West Side Tank #2	-	-	600,000	3,400,000
TOTAL FUND EXPENSES	\$ 3,600	\$ -	\$ 8,292,000	\$ 10,020,000
FUND SURPLUS/ (DEFICIT)	\$ 2,510,024	\$ 626,542	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES

WASTE WATER IMPACT FEES

IMPACT FEE INFORMATION				
FUND 72 - WASTE WATER IMPACT FEE	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
37 Capital Revenues:				
10 Interest Earnings	\$ 4,304	\$ 139,380	\$ 10,000	\$ 10,000
30 Sewer Impact Fees	1,813,215	678,510	400,000	400,000
50 Reappropriate Fund Balance	-	-	5,520,000	6,320,000
TOTAL FUND REVENUES	\$ 1,817,518	\$ 817,890	\$ 5,930,000	\$ 6,730,000
50 Capital Expenses:				
00-100 Oversizing Pipe	\$ -	\$ -	\$ -	\$ 90,000
11-010 Master Plan & Impact Fee Study	-	10,429	-	-
18-001 Jordan Willow Pump Station Addition	-	-	20,000	20,000
20-001 Jordan Willow Pump Line	960	-	20,000	20,000
21-001 850 E Sewer to 700 S	-	-	500,000	850,000
22-001 2100 N Sewer 1200 W	320	-	300,000	500,000
22-002 Jordan River Sewer (Main to 1900 S)	-	-	5,000,000	5,000,000
Frontage Road Sewer @ Triumph	-	-	-	250,000
TOTAL FUND EXPENSES	\$ 1,280	\$ 10,429	\$ 5,840,000	\$ 6,730,000
FUND SURPLUS/ (DEFICIT)	\$ 1,816,238	\$ 807,461	\$ 90,000	\$ -



POWER IMPACT FEES

IMPACT FEE INFORMATION				
FUND 73 - POWER IMPACT FEES	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
37 Capital Revenues:				
10 Interest Earnings	\$ 8,079	\$ 209,736	\$ 35,000	\$ 35,000
50 Electric Impact Fees	5,528,192	2,748,357	3,000,000	3,000,000
30 Reappropriate Fund Balance	-	-	7,532,000	-
TOTAL CAPITAL REVENUES	\$ 5,536,272	\$ 2,958,093	\$ 10,567,000	\$ 3,035,000
50 Capital Expenditures:				
17-005 Ashton 6-21 & 6-22 Line Extension	\$ -	\$ -	\$ 130,000	\$ -
11-010 Master Plan & Impact Fee Study	-	-	30,000	-
19-003 River Crossing & Thanksgiving Point	-	-	550,000	-
20-001 3-21 Circuit Reconductor	-	-	90,000	90,000
21-001 311 Line Extension Upgrade	-	990	-	-
21-004 900 N Reconductor	-	-	100,000	100,000
22-001 North Point Substation	-	-	7,000,000	-
22-002 North Point Getaways	-	-	942,000	942,000
24-001 New Spring Creek 1012 Circuit	-	-	450,000	450,000
24-002 850 E Spring Creek Ranch Rd	-	-	150,000	150,000
24-003 Circuit 711 Reconductor	-	-	400,000	400,000
24-004 Circuit 322 4/0 - 477 Reconductor	-	-	225,000	225,000
24-005 Circuit 612 Reconductor	-	-	300,000	300,000
24-005 Traverse Mtn Circuit 7-21 Reconductor	-	-	200,000	200,000
Reserves	-	-	-	178,000
TOTAL CAPITAL EXPENDITURES	\$ -	\$ 990	\$ 10,567,000	\$ 3,035,000
CAPITAL SURPLUS / (DEFICIT)	\$ 5,536,272	\$ 2,957,103	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES



PRESSURIZED IRRIGATION IMPACT FEES

CAPITAL PROJECTS/IMPACT FEES

IMPACT FEE INFORMATION				
FUND 75 - P.I. IMPACT FEE	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
37 Capital Revenues:				
10 Interest Earnings	\$ -	\$ -	\$ 25,000	\$ 25,000
50 PI Impact Fees	1,193,938	522,066	900,000	900,000
30 Appropriated Fund Balance	-	-	-	2,895,000
40 Contributions from Developers	-	-	3,820,000	2,460,000
TOTAL FUND REVENUES	\$ 1,193,938	\$ 522,066	\$ 4,745,000	\$ 6,280,000
50 Capital Expenses:				
09-002 Interest Expense	\$ 905	\$ 68,300	\$ -	\$ -
50-005 Master Plan & Impact Fee Study	1,454	5,221	-	-
09-001 Pipe Oversizing	-	-	105,000	105,000
16-001 Low Hills Expansion & Piping	-	-	20,000	10,000
15-002 Railroad Well & Piping	-	-	10,000	5,000
19-001 West Side PI Reservoir	-	-	400,000	50,000
20-001 Flight Park Reservoir and Pipeline	-	-	1,600,000	2,400,000
21-001 Vialetto Reservoir & Pumps	-	-	1,800,000	2,500,000
21-002 Brooks Res Expansion & PS	-	-	20,000	10,000
24-001 Cedar Hollow Well	-	-	20,000	600,000
24-002 Skye Reservoir	-	-	50,000	600,000
50-001 Reserves	-	-	720,000	-
TOTAL FUND EXPENSES	\$ 2,359	\$ 73,520	\$ 4,745,000	\$ 6,280,000
FUND SURPLUS/ (DEFICIT)	\$ 1,191,579	\$ 448,546	\$ -	\$ -



STORM DRAIN IMPACT FEES

IMPACT FEE INFORMATION

FUND 77 - STORM DRAIN IMPACT FEES	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
37 Capital Revenues:				
10 Interest Earnings	\$ 487	\$ -	\$ 5,000	\$ 5,000
50 Draining Impact Fees	491,504	130,759	350,000	350,000
55 Contributions from Developers/Bonds	-	-	100,000	20,000
Reappropriation Fund Balance	-	-	-	150,000
TOTAL FUND REVENUES	\$ 491,991	\$ 130,759	\$ 455,000	\$ 525,000
50 Capital Expenditures:				
09-001 Interest Expense	\$ -	\$ 6,524	\$ -	\$ -
10-001 Mainline Upsizing	-	-	55,000	55,000
16-002 West Side Drains	-	-	50,000	10,000
15-001 Traverse Mountain Drains	-	-	50,000	10,000
22-001 Dry Creek 600 E Culvert	-	-	200,000	450,000
50-001 Reserves	-	-	100,000	-
TOTAL FUND EXPENSES	\$ -	\$ 6,524	\$ 455,000	\$ 525,000
SURPLUS (DEFICIT)	\$ 491,991	\$ 124,235	\$ -	\$ -

CAPITAL PROJECTS/IMPACT FEES



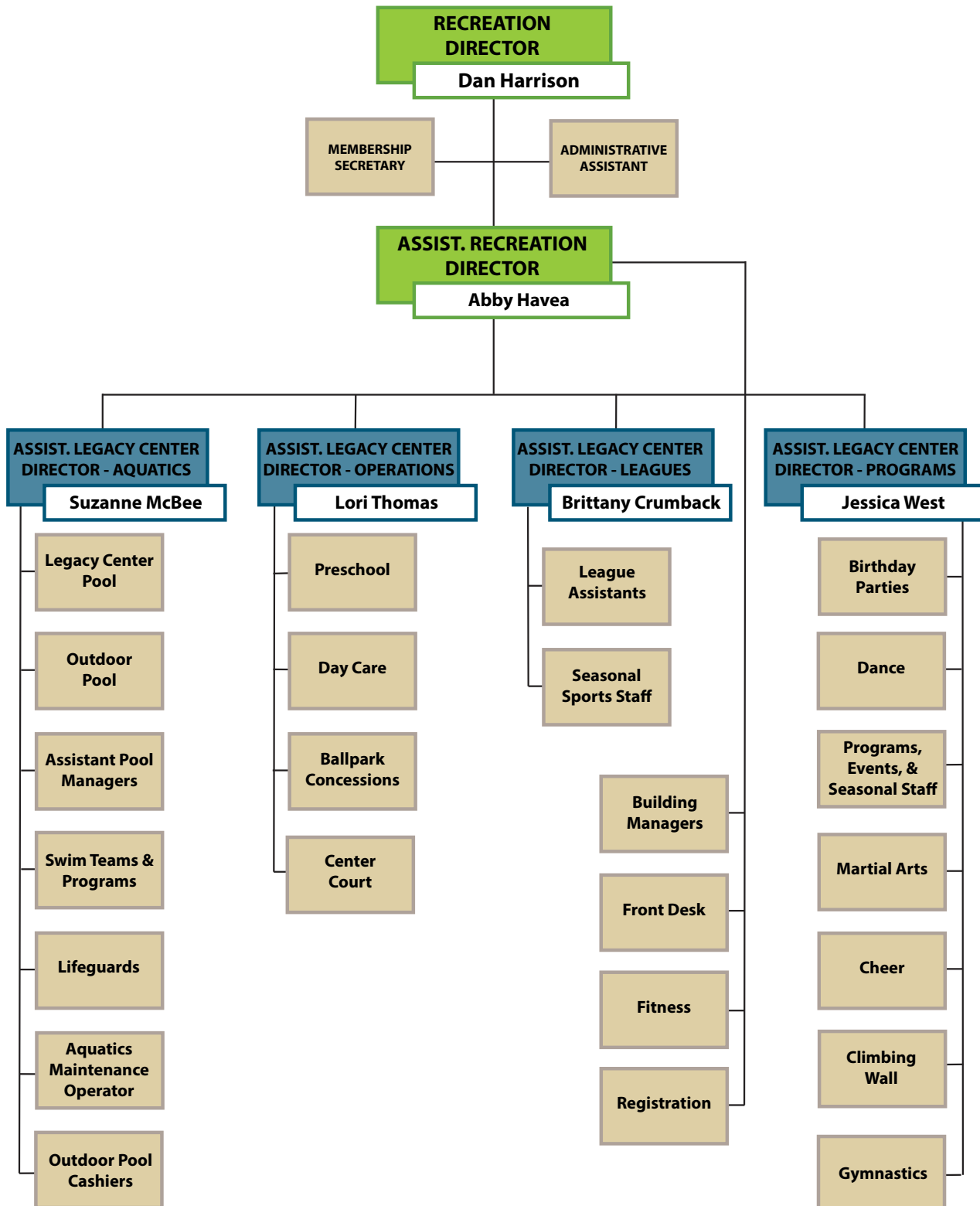
The background of the entire page is a repeating pattern of stylized, white line-art icons. Each icon depicts a building with a gabled roof and a tall, multi-tiered tower or lighthouse structure on top. The icons are arranged in a grid-like fashion, creating a textured, patterned effect across the entire purple background.

SPECIAL REVENUE FUNDS

RECREATION SPECIAL REVENUE FUNDS

DIVISION DESCRIPTION

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



SPECIAL REVENUE

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Recreation/Legacy Ctr. Director	1.00	1.00	1.00	1.00	1.00
Recreation/Legacy Ctr. Assistant Director	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Aquatics	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Operations	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Programs	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Leagues	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Assistant Aquatics Manager	1.00	1.00	1.00	1.00	1.00
Aquatics Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Registration & Front Desk Manager	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Membership Secretary	0.58	0.63	0.76	0.79	0.79
Administrative Assistant	0.70	-	-	-	-
Fitness Director	0.43	0.39	0.40	0.42	0.41
Fitness Instructor	1.47	2.00	1.94	1.98	1.98
Kids Fitness Instructor Assistant	0.03	0.22	0.23	0.21	0.22
Slim to Win	-	-	-	-	-
LC Pool Maintenance	0.82	0.77	0.87	0.93	0.90
LC Assistant Pool Manager	2.64	2.52	3.04	3.09	3.00
LC Lifeguard Head	3.38	3.40	2.70	2.97	2.99
LC Lifeguard	13.94	13.40	13.02	15.28	13.50
LC Lifeguard Instructor	0.46	0.50	0.50	0.60	0.60
USA Head Swim Coach	0.62	0.67	0.69	0.66	0.67
USA Swim Coach	1.44	1.59	1.56	1.29	1.43
Head Swim Coach	0.08	0.16	0.19	0.13	0.13
Swim Coach	0.24	0.47	0.41	0.25	0.33
WSI Coordinator	0.00	0.00	0.02	-	-
WSI (Swim Lesson Instructor)	1.34	1.91	1.61	2.04	2.04
Private Swim Lesson Instructor	0.18	0.24	0.19	0.27	0.24
Building Manager	1.47	1.38	1.37	1.31	1.34
Center Court Manager	0.71	1.21	0.95	1.12	1.05
Center Court Personnel	1.55	2.79	3.17	2.85	3.05
Outdoor Concession Manager	0.13	0.03	-	-	0.15
Outdoor Concession Site Supvr.	0.23	0.06	-	-	0.05
Outdoor Concessions	0.30	0.07	-	-	0.30
Front Desk Head Manager	0.80	0.59	0.91	0.89	0.92
Front Desk Manager	3.50	3.48	3.40	3.35	3.38
Front Desk Staff	4.14	4.71	4.86	4.77	4.76
Preschool Head	0.34	0.30	0.32	0.34	0.33

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Preschool Assistant	0.73	0.82	1.17	1.28	1.20
Day Care Manager	0.22	0.71	0.72	0.92	0.85
Day Care Staff	0.35	1.73	2.42	2.24	2.34
Program Coordinator	0.69	0.76	0.68	0.68	0.70
Head Cheer	0.05	0.11	0.07	0.02	0.07
Cheer Instructor	0.04	0.05	0.11	0.16	0.14
Head Dance	0.19	0.21	0.23	0.23	0.23
Dance Instructor	0.34	0.44	0.51	0.51	0.50
Other Instructors	0.07	0.09	0.09	0.05	0.07
Registration Staff	2.49	2.50	2.51	2.75	2.63
Rock Wall Attendant	0.43	0.42	0.48	0.48	0.48
Itty Bitty	0.59	0.73	0.71	0.80	0.80
League Supervisor	2.14	1.95	2.96	2.93	2.94
Official	7.63	7.42	6.91	6.65	6.85
Scorekeeper	1.76	1.53	1.34	1.13	1.35
Site Supervisor	0.20	0.16	0.16	0.16	0.16
Sports Instructor	-	-	-	-	-
Gymnastic Head Instructor	1.05	1.44	1.71	1.46	1.58
Gymnastic Instructor	4.64	4.73	4.58	5.10	4.96
Gymnastic Instructor Aid	0.00	0.00	0.06	-	-
Private Gymnastic Instructor	0.01	0.02	0.02	0.01	0.02
Equipment Personnel Gymnastic	2.57	2.45	2.50	2.59	2.54
Gymnastic Trade Supervisor	-	-	-	-	-
Gymnastic Trade Head Supervisor	-	-	-	-	-
OD Pool Maintenance	0.48	0.47	0.67	0.70	0.64
OD Pool Manager	1.03	0.99	1.53	1.13	1.25
OD Pool Cashier	1.27	1.38	1.78	1.88	1.65
OD Lifeguard	4.01	4.09	5.00	3.65	4.10
Ice Rink	-	-	-	1.17	1.60
Skating Instructor	-	-	-	0.11	0.22
TOTAL FTE	86.49	91.69	95.04	97.30	97.43

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Ensure that Lehi City residents and non-residents are taking advantage of the recreation programs Lehi City offers. **ESTIMATED COMPLETION:** JUNE 2024

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Legacy Center Admittance	✓	324,312	348,521	350,000	360,230	367,000
Total Pass Holders	✗	17,813	19,201	18,500	17,285	17,500
Total Memberships	✗	5,778	6,311	6,100	5,879	6,000
Pass Holders who are Lehi Residents (%)	✗	65%	68%	85%	76%	80%

RECREATION FUND

BUDGET INFORMATION

FUND 21	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
36 Miscellaneous Revenues:				
10 Interest Earnings	\$ 1,000	\$ 25,323	\$ 1,000	\$ 1,000
37 Operating Revenues:				
10 Legacy Center Pass Sales	1,583,941	1,747,330	1,725,000	1,750,000
15 Charges for Services	1,386,674	1,473,536	1,412,400	1,480,000
16 Merchandise Sales	43,627	31,775	30,000	30,000
45 Offsite Concession Sales	7,482	2,783	60,000	60,000
50 Center Court Receipts	197,830	212,216	200,000	200,000
70 Swim Program Revenue	448,297	404,798	325,000	350,000
75 Outdoor Pool	-	186,495	207,068	207,068
75 Ice Rink	-	248,796	275,000	320,000
75 Curtis Center	-	-	-	92,529
38 Contributions & Transfers:				
10 Contribution from General Fund	1,872,396	1,931,723	2,082,226	2,302,434
Contribution from Fund Balance	-	-	420,000	359,435
TOTAL FUND REVENUES	\$ 5,541,247	\$ 6,264,775	\$ 6,737,694	\$ 7,152,466
40 Operating Expenses:				
10 Salaries & Wages	\$ 2,726,233	\$ 3,187,902	\$ 3,094,930	\$ 3,398,958
11 Overtime	1,169	1,446	1,000	1,000
13 Employee Benefits	596,503	591,240	631,825	706,900
14 Uniforms	3,700	4,304	3,700	5,000
18 Fleet Fund Charges	2,000	2,004	2,000	2,000
18-100 Fuel	-	-	2,500	2,500
19 IT Fund Charges	56,600	67,908	67,608	67,608
20 Risk Management Fund Charges	65,000	65,004	65,000	65,000
21 Books, Subscriptions, & Memberships	2,500	5,037	4,000	5,500
22 Recreation Public Notices	5,000	1,211	5,000	5,000
23 Travel & Training	18,500	15,892	18,500	18,500
24 Office Supplies	32,000	23,487	24,515	24,515
26 Buildings & Grounds O & M	92,000	92,717	92,000	92,000
27 Utilities	120,000	220,842	140,000	140,000
29-101 Offsite Concession Expenses	64,000	2,227	64,000	64,000
29-102 Center Court Expenses	165,500	175,028	165,500	181,000
30 Electricity - Lehi City Power	205,000	207,620	230,000	230,000
31 Professional & Technical	108,100	149,872	140,000	153,000
32 Program Expenditures	148,000	140,441	148,000	156,000
32-100 Gymnastics	76,000	61,525	76,000	76,000
32-200 Dance	11,900	12,713	12,900	13,900
32-300 Itty Bitty Ball	10,000	6,938	10,000	10,000

SPECIAL REVENUE

BUDGET INFORMATION (CONT.)

FUND 21 (CONT.)	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
32-400 Birthday Parties	\$ 8,500	\$ 10,225	\$ 8,500	\$ 9,500
32-500 Facilities Stations	19,400	14,548	19,400	19,400
33 Pool Operation & Maintenance	158,402	196,100	144,600	148,900
33-500 Miscellaneous	3,223	10,254	23,000	23,000
34 Swimming Program	131,449	110,024	100,800	103,800
36 Tennis	3,401	1,742	6,000	6,000
37 Golf	6,460	7,162	7,800	7,800
40 Adult Softball League	-	-	2,000	4,000
42 Soccer Program Expense	34,120	21,600	26,000	26,000
43 Volleyball Expense	8,103	7,415	10,200	10,200
44 Baseball Expense	50,068	49,054	66,000	66,000
45 Girls Softball	16,766	18,011	22,000	22,000
46 Basketball Expense	150,003	143,165	150,000	150,000
47 Flag Football Expense	10,831	6,181	9,600	9,600
49 Wrestling Program Expense	2,415	2,313	2,500	3,000
60 Debt Service	-	-	-	-
91 Contribution to Outdoor Pool	103,582	-	-	-
41 Capital Expenditures:				
54 Capital Outlay	83,921	74,627	395,000	142,000
57 Pool Capital Outlay	236,106	386,821	50,000	58,000
45 Outdoor Pool:				
33 Operations & Maintenance	-	239,405	144,000	151,709
54 Capital Outlay	-	34,170	65,000	-
Curtis Center				
Salaries & Wages	-	-	71,592	47,401
Employee Benefits	-	-	39,724	24,753
Curtis Center Operation & Maintenance	-	-	100,000	286,587
Ice Rink				
Salaries & Wages	-	-	-	47,300
Program Expenditures	-	-	-	12,120
Ice Rink Operation & Maintenance	-	-	275,000	355,015
TOTAL FUND EXPENDITURES	\$ 5,536,455	\$ 6,368,175	\$ 6,737,694	\$ 7,152,466
FUND SURPLUS/ (DEFICIT)	\$ 4,792	\$ (103,400)	\$ -	\$ -

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

SPECIAL REVENUE

FEES

FUND 21	APPROVED FY 2022		APPROVED FY 2023		APPROVED FY 2024		APPROVED FY 2025	
Rentals:								
Field Rental / day	\$	150	\$	150	\$	165	\$	175
+ deposit		125		125		125		125
Field rental / hour / field (Youth)		30		30		33		35
+ deposit / hour / field		25		25		25		25
Field rental / hour / field (Adults)		40		-		-		-
+ deposit / hour / field		35		-		-		-
Field rental / 4 hours / field		90		99		99		Discontinued
+ deposit / 4 hours / field		75		83		83		Discontinued
Additional field prep / diamond		45		50		50		53
+ on Saturdays & Holidays		60		66		66		70
Field lighting / hour / field		25		28		28		30
Field Lighting / hour / field (Vet's Only - Football)		27		-		-		-
Memberships:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Monthly Pass:								
Family/Group	\$ 54	\$ 49	\$ 54	\$ 49	\$ 85	\$ 52	\$ 87	\$ 53
Additional person	3.50	3.00	3.50	3.00	5.00	3.50	6.00	3.50
Adult couple (18-59)	44	39	44	39	69	42	71	43
Adult individual (18-59)	30	27	30	27	47	28	48	29
Youth individual (12-17)	17	15	17	15	27	16	27	17
Child individual	14	12	14	12	21	13	22	13
Toddler (3 & under)	Free	Free	Free	Free	Free	Free	Free	Free
Senior couple (60+)	30	27	30	27	47	28	48	29
Senior individual (60+)	17	15	17	15	27	16	27	17
Annual Pass:								
Family/Group	545	495	545	495	860	520	875	530
Additional person	33	31	33	31	56	34	57	34
Adult couple (18-59)	440	400	440	400	695	420	710	430
Adult individual (18-59)	305	280	305	280	480	290	495	300
Youth individual (12-17)	170	155	170	155	265	160	270	165
Child individual (4-11)	135	125	135	125	215	130	225	135
Senior couple (60+)	305	280	305	280	480	290	495	300
Senior individual (60+)	170	155	170	155	265	160	270	165
Summer Pass:								
Family/Group	-	-	-	-	310	188	320	194
Daily Pass:								
Adult full facility (ages 18-59)	\$	6	\$	6	\$	6	\$	6
Youth full facility (ages 12-17)		5		6		6		6
Child full facility (ages 4-11)		4		5		5		5

FEES CONT.

FUND 21	APPROVED FY 2022		APPROVED FY 2023		APPROVED FY 2024		APPROVED FY 2025	
Daily Pass (cont.):								
Senior Full Facility (ages 60+)	\$	4	\$	5	\$	5	\$	5
Gym		3		3.50		3.50		3.50
Weight & cardio		3		3.50		3.50		3.50
Aerobics class		4		4.50		4.50		4.50
Water aerobics		4		4.50		4.50		4.50
Cycling class		4		4.50		4.50		4.50
Track		1.00		1.25		1.25		1.25
Climbing Wall		8		8		8		8
Day care, first child / hour		2.50		2.50		2.50		2.50
+ / additional child / hour		1.50		1.50		1.50		1.50
Punch Card:								
Day care		36		36		36		36
Programs:	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Team Sports:								
Women's Volleyball	\$ 325	\$ 270	\$ 335	\$ 280	\$ 600	\$ 400	\$ 615	\$ 410
Coed Volleyball	325	270	335	280	600	400	615	410
Men's Softball	-	-	-	-	500	750	765	510
Men's Basketball	930	775	940	785	1,240	825	1,270	845
Pickleball Tournament (per team)	-	-	-	-	42	35	42	35
Youth Sports:								
Wrestling	56	47	56	47	68	50	69	51
(if member)	50	42	50	42	61	50	62	46
Girls Volleyball	70	52	72	53	84	56	86	57
(if member)	63	47	65	48	76	50	77	51
Volleyball Camp	61	45	62	46	74	49	75	50
Flag Football (K-6th)	66	49	68	68	72	53	73	54
(if member)	59	44	61	45	65	48	66	49
Flag Football (7th-10th)	81	60	82	61	86	64	88	65
(if member)	73	54	74	55	77	58	79	59
Flag Football (9th-10th Teams)	-	-	810	600	845	625	880	650
Indoor Soccer	53	39	54	40	63	42	65	43
(if member)	48	35	49	36	57	38	59	39
Outdoor Soccer (K-6th)	53	39	69	40	63	42	58	43
(if member)	48	35	62	36	57	38	52	39
Outdoor Soccer (7th-9th)	68	50	72	53	73	54	74	55
(if member)	61	45	48	46	66	49	67	50
Track & Field	84	62	85	63	99	66	101	67
Cross Country	-	-	-	-	69	46	71	47
7 yrs & under Golf	47	39	49	41	63	42	69	46

FEES CONT.

FUND 21	APPROVED FY 2022		APPROVED FY 2023		APPROVED FY 2024		APPROVED FY 2025	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Youth Sports (cont.):								
8 yrs & up Golf	\$ 83	\$ 69	\$ 84	\$ 70	\$ 110	\$ 73	\$ 113	\$ 75
Intermediate Golf	109	91	115	96	146	97	149	99
Women's Golf	-	-	-	-	-	-	120	80
Tennis Lessons	78	58	80	59	84	62	85	63
(if member)	70	52	72	53	76	56	77	57
Tennis League	-	-	-	-	-	-	135	100
Kids Sports Camp	62	52	62	52	83	55	84	56
(if member)	56	47	56	47	75	50	76	50
Basketball Camp - 3 Day (Skyridge) K-2nd	60	60	65	65	65	65	72	72
Basketball Camp - 3 Day (Skyridge) 3rd-4th	-	-	-	-	65	65	72	72
Basketball Camp - 3 Day (Skyridge) 5th-8th	85	85	80	80	65	95	98	98
Basketball Camp - 3 Day (Skyridge) 9th-12th	85	85	80	80	95	95	98	98
Basketball Camp - 4 Day (LC) 1st-2nd	60	60	80	80	95	80	72	72
Basketball Camp - 4 Day (LC) 3rd-5th	75	75	80	80	80	80	98	98
Basketball Camp - 4 Day (LC) 6th-9th	90	90	80	80	80	80	98	98
Basketball Camp - Girls - 3 Day (Skyridge) K-2nd	80	80	52	52	50	50	51	51
Basketball Camp - Girls - 3 Day (Skyridge) 3rd-12th	80	80	78	78	75	75	77	77
Jr. Jazz Basketball (K - 4th grade)	61	45	65	48	69	51	70	52
(if member)	55	41	59	43	62	46	63	47
Jr. Jazz Basketball (5th - 6th grade)	78	58	84	62	88	65	89	66
(if member)	70	52	76	56	79	59	80	59
Jr. Jazz Basketball (7th - 8th grade)	96	71	101	75	105	78	108	80
(if member)	86	64	91	68	95	70	97	72
Jr. Jazz Basketball (9th - 12th grade) - teams only	755	630	800	665	1,053	780	1,080	800
Baseball (3rd - 8th grade)	132	88	141	94	150	100	153	102
(if member)	119	79	122	82	135	90	138	92
Baseball (2nd grade)	77	57	78	58	82	61	88	65
(if member)	69	51	70	52	74	55	79	59
Baseball (t-ball & coach pitch)	61	45	62	46	65	48	70	52
(if member)	55	41	56	41	59	43	63	47
Softball (3rd - 11th grade)	132	88	136	91	150	100	153	102
(if member)	119	79	122	82	135	90	138	92

FEES CONT.

FUND 21	APPROVED FY 2022		APPROVED FY 2023		APPROVED FY 2024		APPROVED FY 2025	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Swimming:								
Summer swimming lessons	\$ 56	\$ 37	\$ 56	\$ 37	\$ 60	\$ 40	\$ 62	\$ 41
(if member)	50	33	53	35	54	36	56	37
School year swimming lessons	56	37	59	39	60	40	62	41
(if member)	50	33	53	35	54	36	56	37
Summer rec swim team	167	111	179	119	183	122	186	124
Summer rec swim camp	30	20	30	20	33	22	35	23
Dance Camp:								
5-6 year olds	48	40	49	41	59	44	61	45
7-14 year olds	75	75	76	76	80	80	82	82
Dance:								
Enrollment Fee	26	26	30	30	32	32	35	35
40 minutes	46	38	46	38	49	41	50	42
50 minutes	48	40	49	41	53	44	54	45
Summer Dance - 40 minutes	-	-	-	-	92	68	95	70
Summer Dance - 50 minutes	-	-	-	-	108	80	111	82
Session:								
Babysitter Certification	89	66	89	66	105	70	107	71
CPR & First Aid	76	63	77	64	90	67	93	69
Hunter Safety	12	8	12	8	12	8	12	8
Itty Bitty Baseball	48	40	49	41	52	43	53	44
(if member)	43	36	44	37	47	39	48	40
Itty Bitty Soccer	48	40	49	41	52	43	53	44
(if member)	43	36	44	37	47	39	48	40
Itty Bitty Basketball	48	40	49	41	52	43	53	44
(if member)	43	36	44	37	47	39	48	40
Itty Bitty Football	48	40	49	41	52	43	53	44
(if member)	43	36	44	37	47	39	48	40
Itty Bitty Ball	48	40	49	41	52	43	53	44
(if member)	43	36	44	37	47	39	48	40
Parenting with love & logic	44	37	44	37	48	40	49	41
Sign language	58	48	59	49	69	51	70	52
Women on weights - members only	170	140	175	145	180	150	185	155
Summer youth camp	62	52	62	52	83	55	84	56
Princess & Superhero Party	17	14	17	14	19	14	20	15
Bunko Night	-	-	16	14	18	15	18	15
Safety on Wheels Fair	17	14	17	14	18	15	18	15
Adult Art Class	-	-	-	-	34	28	35	29
RAD Women	20	20	40	40	42	42	44	44

FEES CONT.

FUND 21	APPROVED FY 2022		APPROVED FY 2023		APPROVED FY 2024		APPROVED FY 2025	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Session (cont.):								
Science Class	\$ 131	\$ 109	\$ 120	\$ 120	\$ 120	\$ 89	\$ 123	\$ 91
Science Camp	85	71	85	85	169	125	173	128
Robotics Camp	151	160	10	10	161	134	164	137
Late Night @ LC Teen Camp	14	12			30	25	31	26
Social Date Dance Night	10	10	10	10	11	11	13	11
Kids Hiking Club	18	15	19	16	20	17	20	17
Fishing Club	35	35	36	36	46	38	47	39
Skateboarding Camp	-	-	-	-	-	-	120	120
Computer Game Programming Classes	175	146	178	148	186	155	191	159
Lego Engineering Camp - 3 Hours	166	166	195	195	266	197	274	203
Lego Engineering Camp - 1 1/2 Hours	-	-	108	108	149	110	169	125
Lego Engineering Class	-	-	97	97	132	98	135	100
Magic Camp	-	-	233	233	236	236	243	243
Pop Up Magic Workshop	-	-	-	-	-	-	84	70
Youth Art Class	-	-	45	45	63	47	104	70
Youth Entrepreneur Fair	10	10	11	11	17	11	17	11
Sewing Camp	40	40	44	44	71	47	104	70
Gymnastics - Fall								
45 minutes 1 day per week	51	38	53	39	63	42	65	43
1 hour 1 day per week	57	42	58	43	69	46	71	47
1 hour 1 day per week - Ninja	-	-	66	49	68	50	69	51
1 1/4 hours 2 days per week (pre-team)	89	81	90	82	102	85	104	87
1 1/2 hours 1 days per week	64	53	66	55	70	58	72	60
1 1/2 hours 2 day per week	112	93	115	96	153	102	125	104
1 1/2 hours 2 days per week (ProTeam)	101	93	106	96	119	99	122	102
2 hours 1 day per week	-	-	-	-	83	69	84	70
2 hours 3 days per week	-	-	152	145	176	147	182	151
3 hours 2 days per week	165	150	161	153	186	155	181	151
3 hours 3 days per week	210	191	205	195	236	197	242	202
5 hours per week	-	-	-	-	160	133	163	136
8 hours per week	-	-	-	-	209	174	214	178
Ninja Camp	-	-	-	-	83	69	89	74
Cheer:								
Enrollment Fee	15	15	15	15	16	16	16	16
30 minutes (Fall)	44	37	44	37	48	40	49	41
50 minutes (Fall)	48	40	49	41	53	44	54	45

SPECIAL REVENUE

FEES CONT.

FUND 21	APPROVED FY 2022		APPROVED FY 2023		APPROVED FY 2024		APPROVED FY 2025	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Cheer (Summer)								
30 minutes	\$ 77	\$ 64	\$ 78	\$ 65	\$ 82	\$ 68	\$ 84	\$ 70
50 minutes	90	75	91	76	96	80	98	82
Preschool:								
2 days / week	95	79	96	80	113	84	116	86
3 days / week	118	98	119	99	140	125	144	107
Summer preschool	186	155	188	157	223	165	230	170
Hap Ki-Do	74	62	74	62	89	80	92	82
Other Programs:								
Concealed Weapons	50	50	51	51	54	54	55	55
Personal & Home Safety Class	-	-	-	-	34	25	34	26
Adaptive Volleyball	35	35	35	35	36	36	37	37
Adaptive Basketball	36	36	35	35	36	36	37	37
Adaptive Bowling	35	35	35	35	40	40	50	50
Round-Up 3-on-3 Basketball Tournament	-	-	20	20	20	20	20	20
Round-Up Horseshoe Tournament	-	-	15	15	15	15	15	15
Round-Up Doubles Pickleball Tournament	-	-	20	20	20	20	20	20
Round-Up Tennis Tournament	-	-	20	20	20	20	20	20
Private Swim Lessons	26	26	26	26	41	27	42	28
Semi-Private Swim Lessons	16	16	16	16	24	16	26	17
Private Gymnastics Lessons	-	-	27	27	41	27	42	28
Semi-Private Gymnastics Lessons	-	-	16	16	24	16	26	17
Ski & Snowboarding School (in conjunction w/ American Fork City)	336	336	360	300	480	320	525	350
Adaptive Swim Team	58	43	59	44	55	44	54	45
USA Swim Team - Stingrays	-	-	-	-	-	-	41	30
USA Swim Team - Dolphins	100	74	105	78	107	79	109	81
USA Swim Team - Sharks	103	76	108	80	109	81	112	81
USA Swim Team - Junior Prep	113	84	119	88	120	89	123	91
USA Swim Team - Juniors	122	90	127	94	128	95	132	98
USA Swim Team - Senior (Mar-Aug)	142	105	147	109	149	110	153	113
WSI	175	175	175	175	185	185	190	190
Lifeguard class	200	200	200	200	205	205	210	210
Masters Swimming M/W/F	42	35	42	35	49	36	50	37
Masters Swimming T/Th	-	-	-	-	-	-	49	36
Facility Services:								
Body fat testing	14	14	14	14	21	14	21	14
Personal Trainer	Per trainer		Per trainer		Per trainer		Per trainer	

FEES CONT.

FUND 21	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Birthday Party Packages				
Package 1 - Room	\$ 85	\$ 85	\$ 90	\$ 90
Package 2 - Rottom & Rock Wall	100	100	105	110
Package 3 - Room & Swim	110	110	115	120
Package 4 - Room, Swim, & Rock Wall	135	140	145	150
Kid Fit - 1st Child	2.50	2.50	2.50	2.50
Kid Fit - Each Additional Child	1.50	1.50	1.50	1.50
Facility Rentals:				
Pool rental (2 hour rental)	375	400	400	400
Pool rental - Alpine School Dist. meet	450	500	500	500
Lap Lanes - Short Course - (Alpine S.D.)	10	13	13	13
Lap Lanes - Long Course (Alpine S.D.)	12	15	15	15
Lap Lanes - Short Course	12	15	15	15
Lap Lanes - Long Course	12	15	15	15
Full gymnasium / hour	55	60	60	60
each additional after 3 hours	25	30	30	30
all day	250	265	265	265
Half gymnasium	40	45	45	45
each additional after 3 hours	20	25	25	25
all day	180	190	190	190
Full multi-purpose room	55	60	60	60
each additional after 3 hours	25	30	30	30
all day	250	265	265	265
Half multi-purpose room	40	45	45	45
each additional after 3 hours	20	25	25	25
all day	180	190	190	190
Small conference room	40	45	45	45
each additional after 3 hours	20	25	25	25
all day	180	190	190	190
Climbing wall/ hour	40	45	45	45

OUTDOOR POOL FUND

FUND 22	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
34 Operating Revenues:				
71 Outdoor Pool Revenue	\$ 207,068	*	*	*
38 Contributions & Transfers:				
10 Legacy Center Contribution	103,582	*	*	*
20 Interest Income	-	*	*	*
TOTAL FUND REVENUES	\$ 310,650	*	*	*
41 Expenses:				
10 Salaries & Wages	\$ 155,736	*	*	*
13 Employee Benefits	11,914	*	*	*
33-101 Outdoor Pool Operation & Maintenance	143,000	\$ 239,405	\$ 144,000	\$ 151,709
57-100 Capital Outlay	-	34,170	65,000	-
TOTAL FUND EXPENSES	\$ 310,650	\$ 273,575	\$ 209,000	\$ 151,709
FUND SURPLUS / (DEFICIT)	\$ -	*	*	*

*Outdoor pool has moved from its own fund to the Recreation fund as of FY 2024. Data is being kept here for historical purposes.

FEES

FUND 22	APPROVED FY 2022		APPROVED FY 2023		APPROVED FY 2024		APPROVED FY 2025	
	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident
Season Pass:								
Family (up to 6 people)	\$ 193	\$ 168	\$ 193	\$ 168	\$ 310	\$ 188	\$ 320	\$ 194
+ each additional family member	30	30	30	30	56	34	57	34
If Legacy Center Annual pass holder	135	118	135	118	217	132	224	136
Individual	110	84	110	84	153	93	158	96
Pool Rental	\$ 425		\$ 425		\$ 450		\$ 450	
Daily Admission:								
Ages 2 and under	Free		Free		Free		Free	
Ages 3 - 11		5		5		5		5
Ages 12 - 59		6		6		6		6
Seniors (60+)		2		2		5		5
Lap Swimming		4		4		4.50		4.50
Water aerobics		4		4		4.50		4.50
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
50 or more (discount / person)		1.50		1.50		1.50		1.50
Monday family night (up to 8 people)		25		25		25		25



ENTERPRISE FUNDS

WATER

DEPARTMENT MISSION

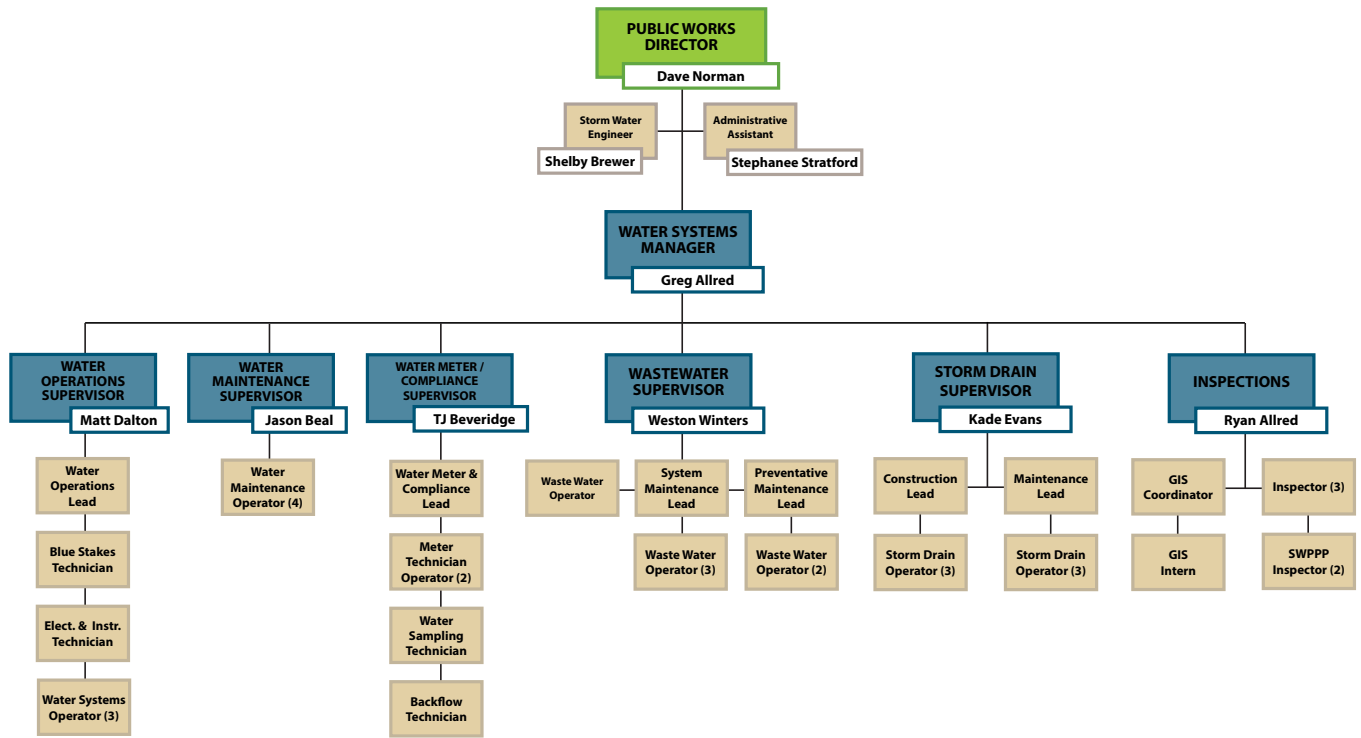
THE WATER DIVISION AIMS TO PROVIDE SAFE AND RELIABLE WATER RESOURCES TO LEHI RESIDENTS THROUGH DEVELOPING AND MAINTAINING QUALITY FACILITIES AND INFRASTRUCTURE.



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

DEPARTMENT DESCRIPTION

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



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Storm Drain (57)	8.00	11.00	12.00	12.00	12.00
Culinary Water (51)	11.00	16.00	19.00	20.00	20.00
Pressurized Irrigation (55)	5.00	5.00	4.00	5.00	5.00
Waste Water (52)	7.00	8.00	8.00	9.00	9.00
TOTAL FTE	31.00	40.00	43.00	46.00	46.00

Detailed staffing information is found under each division description.

STORM DRAIN

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Storm Drain (57)					
Full-time:					
Storm Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Lead	-	2.00	2.00	2.00	2.00
Storm Water Systems Operator IV	1.00	2.00	1.00	1.00	1.00
Storm Water Systems Operator III	1.00	1.00	-	-	-
Storm Water Systems Operator II	3.00	2.00	3.00	1.00	1.00
Storm Water Systems Operator I	1.00	-	2.00	4.00	4.00
Storm Water Systems S.W.P.P. Inspector	-	2.00	2.00	2.00	2.00
Storm Water Management Engineer	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	8.00	11.00	12.00	12.00	12.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide excellent maintenance of the City's storm drain system.
ESTIMATED COMPLETION: JUNE 2024

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Storm Drains Cleaned (%)	✘	44%	37%	45%	40%	50%
SWPP Permits Issued* (NOI's)	*	124	*	*	92	*
Active SWPP Permits*	N/A	192	253	N/A	139	*
Streets Swept (Annually)	✔	50%	25%	50%	55%	55%

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

BUDGET INFORMATION

FUND 57	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
30 Operating Revenues:				
10 Interest Income	\$ 4,361	\$ 168,439	\$ 4,000	\$ 4,000
25 Contributed capital	5,264,979	1,008,500	-	-
31 Drainage Service Charges	2,508,517	2,839,259	2,812,019	3,011,672
36 Miscellaneous Revenues:				
00 Reappropriate Fund Balance	-	-	44,505	1,241,377
01 Miscellaneous Revenues	-	-	-	-
TOTAL FUND REVENUES	\$ 7,777,857	\$ 4,016,197	\$ 2,860,524	\$ 4,257,049
40 Operating Expenses:				
10 Salaries & Wages	\$ 549,843	\$ 602,922	\$ 694,034	\$ 746,947
11 Overtime	16,447	29,931	20,000	30,000

BUDGET INFORMATION CONT.

FUND 57	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
13 Employee Benefits	\$ 274,793	\$ 213,790	\$ 401,018	\$ 423,679
14 Uniforms	473	5,116	7,800	7,800
21 Books, Subscriptions, & Memberships	1,023	2,261	3,500	3,500
23 Travel & Training	10,848	11,140	25,000	25,000
24 Office Supplies	410	255	800	800
25 Fleet Fund Charges	170,004	170,004	139,000	144,581
25 100 Fuel	-	-	31,000	31,000
26 Buildings & Grounds	10,107	15,664	75,000	75,000
29 Risk Management Fund Charges	15,000	15,000	45,000	45,000
31 Professional & Technical	22,847	49,220	60,000	60,000
32 IT Fund Charges	7,000	27,900	40,000	45,371
36 Bond Fees	1,500	1,650	2,750	2,750
42 Billing Expense	1,364	-	7,895	7,895
44 Bad Debt Expense	3,914	2,892	7,000	7,000
45 Supplies	13,543	11,383	10,000	10,000
48 System Maintenance	19,484	33,383	70,000	70,000
60 Debt Service	27,112	20,611	214,216	214,216
49 Detention Basin Maintenance	124,652	25,701	42,000	42,000
50-001 Reserves	-	-	-	-
55-110 Remedial Drainage	-	-	233,991	233,991
70 Allocation to General Fund	65,520	65,520	65,520	65,520
55 Capital Outlay	-	-	350,000	1,650,000
96 Depreciation	1,979,784	2,148,856	-	-
50 Capital Expenses:				
16-004 Pipe Rehabilitation	-	-	315,000	315,000
TOTAL FUND EXPENSES	\$ 3,315,667	\$ 3,453,198	\$ 2,860,524	\$ 4,257,049
SURPLUS (DEFICIT)	\$ 4,462,191	\$ 562,999	\$ -	\$ -

PAYMENT IN LIEU INFORMATION

FUND 78	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
36 Capital Revenues:				
10 Interest Earnings	\$ -	\$ 15,407	\$ -	\$ -
30 Re-Appropriation of Fund Balance	320,000	-	400,000	500,000
50 Payment in Lieu of Detention	100,000	26,214	100,000	100,000
TOTAL FUND REVENUES	\$ 420,000	\$ 41,621	\$ 500,000	\$ 600,000
50 Capital Expenditures:				
09-003 Jordan Narrow Detention Basin	\$ 100,000	\$ 590	\$ 150,000	\$ 200,000
17-001 West Side Detention Facilities	120,000	-	50,000	50,000

PAYMENT IN LIEU INFORMATION CONT.

FUND 78	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
21-001 Lambert Detention Basin	\$ 200,000	\$ 4,665	\$ 300,000	\$ 350,000
50-001 Contribution to Fund Balance	-	-	-	-
TOTAL FUND EXPENSES	\$ 420,000	\$ 5,255	\$ 500,000	\$ 600,000
SURPLUS (DEFICIT)	\$ -	\$ 36,366	\$ -	\$ -

FEES

DEPARTMENT 57 - STORM DRAIN	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Impact fee / acre (.25 acre minimum)	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391
Service Charge:				
Residential / month	5.00	5.25	5.50	5.75
Commercial / 1,000 sq. ft. of impervious surface	1.67	1.75	1.83	1.92

CULINARY WATER

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Public Works Director*	-	1.00	1.00	1.00	1.00
Water Systems Manager	1.00	1.00	1.00	1.00	1.00
Water Sampling Technician	1.00	1.00	1.00	1.00	1.00
Water Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Water Meter/Compliance Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	2.00	2.00	4.00	3.00	3.00
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	-	-	2.00	3.00	3.00
Water Meter Lead	-	-	-	1.00	1.00
Water Meter Technician	2.00	2.00	2.00	-	-
Public Works Inspection Supervisor*	-	1.00	1.00	-	-
Public Works Inspector*	-	2.00	2.00	3.00	3.00
GIS Coordinator*	-	1.00	1.00	1.00	1.00
Journey Electrician	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	11.00	16.00	19.00	20.00	20.00

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

PERFORMANCE MEASURES

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

ESTIMATED COMPLETION: JUNE 2024

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Service Connections per FTE*	✘	1,330	1,261	1,200	1,430	1,200
Total Culinary Connections	N/A	21,294	22,700	*	22,961	*
Residential Culinary Connections	N/A	20,589	21,976	*	22,379	*

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

BUDGET INFORMATION

FUND 51 - CULINARY FUND	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
30 Operating Revenues:				
00 Miscellaneous	\$ 116,596	\$ 81,531	\$ 100,000	\$ 100,000
10 Interest Incomes	20,187	639,323	-	-
11 Water Service Charges	7,265,357	7,946,452	7,851,833	8,409,313
21 Water Hook Up Fees	688,427	303,872	650,000	650,000
40 CWP Water Revenues	2,867,704	3,018,272	1,000,000	1,000,000
36-40 Gain/Loss on Sale Fixed Assets	-	5,980	-	-
30 Contributions from Developers	6,525,516	1,545,875	-	-
35 As Built Drawing Fees	123,700	71,900	135,000	135,000
70 Bond Proceeds	-	-	-	11,500,000
37 Capital Revenues:				
30 Contributions from Developers	800	344,513	-	-
35 Reappropriation of Fund Balance	-	-	94,335	759,442
TOTAL FUND REVENUES	\$ 17,608,287	\$ 13,957,718	\$ 9,831,168	\$ 22,553,755
40 Operating Expenses:				
10 Salaries	\$ 1,105,229	\$ 1,306,515	\$ 1,348,500	\$ 1,494,474
11 Overtime	58,367	70,509	56,000	70,000
13 Employee Benefits	427,666	665,552	772,664	873,746
14 Uniforms	737	7,294	8,400	8,400
21 Books, Subscriptions, & Memberships	11,499	13,995	20,750	20,750
23 Travel & Training	19,293	28,278	33,500	33,500
24 Office Supplies	5,409	6,170	12,768	12,768
25 Fleet Fund Charges	260,004	260,004	255,581	266,743
25 100 Fuel	-	-	31,000	31,000
26 Buildings & Grounds O & M	69,818	202,367	150,000	150,000
27 Utilities	32,134	48,196	42,000	42,000
28 Supplies & Maintenance	11,190	8,214	83,000	83,000
38 Water Purchase	1,534,790	1,695,830	2,079,980	2,325,400
29 Risk Management Fund Charges	60,000	60,000	106,720	106,720
30 Electricity - Lehi City Power	405,811	474,401	600,000	600,000
31 Professional & Technical	123,565	172,975	210,000	210,000
32 IT Fund Charges	50,000	52,068	70,000	80,742
36 Bond Fees	-	1,000	6,500	6,500
42 Billing Expense	76,655	83,479	50,000	50,000
44 Bad Debt Expense	6,393	8,030	15,000	15,000
45 Special Department Supplies	5,451	2,860	12,000	12,000
49 Tools	15,623	7,740	35,000	35,000
48 System Maintenance	685,624	831,454	650,000	650,000
54-100 Meter Replacement	-	-	125,000	250,000
63 Debt Service	144,005	350,017	594,480	638,013

BUDGET INFORMATION CONT.

FUND 51 - CULINARY FUND	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
50 Capital Expenses:				
71 Allocation to General Fund	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
76 CWP Water Purchase	2,867,704	3,018,272	1,000,000	1,000,000
47 Annual Meter Maintenance	45,943	38,917	62,325	48,000
58 Capital	-	-	-	-
18-001 Capital Outlay - Spring Line Replace	-	-	300,000	300,000
18-003 Capital Outlay - 600 E Tank Replace	-	-	-	-
19-001 Springs Rehabilitation	-	-	350,000	350,000
21-001 2300 W Pioneer Crossing CWP Connection	-	-	-	-
21-002 Public Works Facility Site Planning	-	-	-	11,500,000
21-003 Security Equipment	-	-	-	-
40-95 Depreciation & Amortization	2,297,031	2,594,671	-	-
22-001 Dry Creek Well Rehabilitation	-	-	200,000	200,000
24-001 SCADA Transition	-	-	250,000	250,000
600 East Well Relocation	-	-	-	540,000
50-001 Reserves	-	-	-	-
TOTAL FUND EXPENSES	\$ 10,620,543	\$ 14,093,974	\$ 9,831,168	\$ 22,553,755
FUND SURPLUS / (DEFICIT)	\$ -	\$ (136,256)	\$ -	\$ -

FEES

DEPARTMENT 51	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Water Connection Fee:				
3/4" meter	\$ 406.63	\$ 425.62	\$ 425.62	\$ 425.62
1" meter	465.86	514.67	514.67	514.67
1 1/2" meter	1,490.61	1,691.38	1,691.38	1,691.38
2" meter	1,676.93	1,906.68	1,906.68	2,713.39
3" meter	2,011.34	2,278.10	2,278.10	2,989.27
4" meter	3,310.59	3,785.21	3,785.21	6,865.63
6" meter	5,542.59	6,368.80	6,368.80	7,402.91
8" meter	9,455.76	9,455.76	9,455.76	8,584.94
Water Impact Fee:				
Residential / dwelling unit	1,194.07	1,194.07	1,194.07	1,194.07
Non-Residential:				
3/4" meter	1,194.07	1,194.07	1,194.07	1,194.07
1" meter	3,184.19	3,184.19	3,184.19	3,184.19
1 1/2" meter	3,980.23	3,980.23	3,980.23	3,980.23
2" meter	12,736.75	12,736.75	12,736.75	12,736.75
3" meter	27,861.64	27,861.64	27,861.64	27,861.64
4" meter	50,150.95	50,150.95	50,150.95	50,150.95

FEES CONT.

DEPARTMENT 51	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
6" meter	\$ 111,446.56	\$ 111,446.56	\$ 111,446.56	\$ 111,446.56
8" meter	191,051.25	191,051.25	191,051.25	191,051.25
Water Service Charge:				
Base rate / connection / month	18.29	18.29	18.84	18.84
per 1,000 gallons used (1-30,000 gallons)	1.23	1.23	1.26	1.26
per 1,000 gallons used (>30,000 gallons)	2.45	2.45	2.45	2.53
Commercial				
Base rate/connection/month	18.29	18.29	18.84	18.84
per 1,000 gallons used	1.23	1.23	1.26	1.26

PRESSURIZED IRRIGATION

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Water Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	1.00	2.00	2.00
Water Systems Operator III	2.00	2.00	-	-	-
Water Systems Operator II	1.00	1.00	1.00	-	-
Water Systems Operator I	-	-	-	1.00	1.00
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	5.00	5.00	4.00	5.00	5.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Provide excellent maintenance of the City's pressurized irrigation system.
ESTIMATED COMPLETION: JUNE 2024

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Service Connections per FTE*	✓	2,854	2,993	3,000	2,641	2,600

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

BUDGET INFORMATION

FUND 55 - PRESSURIZED IRRIGATION	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
30 Operating Revenues:				
00 Miscellaneous	\$ 196,437	\$ 36,480	\$ 35,000	\$ 35,000
10 Interest Income	35,309	95,400	1,500	1,500
21 Secondary Water Hook Up Fees	367,638	179,539	350,000	350,000
30 Contributions from Developers	10,546,860	2,507,480	-	-
31 Pressurized Irrigation Service Charges	4,383,516	4,696,406	5,088,840	5,450,148
36-40 Gain/Loss of Fixed Assets	4,655	41,449	-	-
36-70 Bond Proceeds	-	-	6,925,000	3,643,000
39-20 Transfer from Culinary Water	-	-	-	-
37 Capital Revenues				
35 Reappropriated Fund Balance	-	-	358,655	-
TOTAL FUND REVENUES	\$ 15,534,415	\$ 7,556,754	\$ 12,758,995	\$ 9,479,648
40 Operating Expenses:				
10 Salaries & Wages	\$ 271,112	\$ 293,537	\$ 335,551	\$ 340,773
11 Overtime	20,600	26,686	30,000	30,000
13 Employee Benefits	116,428	167,014	209,944	206,838
14 Uniforms	486	2,506	3,000	3,000
21 Books, Subscriptions, & Memberships	675	3,119	500	500
23 Travel & Training	6,814	6,086	7,000	7,000
24 Office Supplies	435	409	7,000	7,000
25 Fleet Fund Charges	24,996	24,996	25,000	52,512
25 100 Fuel	-	-	31,000	31,000
26 Buildings & Grounds O & M	26,834	28,060	75,000	75,000
27 Utilities	499	117	2,000	2,000
29 Risk Management Fund Charges	50,000	50,004	75,000	75,000
30 Electricity - Lehi City Power	306,440	281,944	400,000	400,000
31 Professional & Technical	38,291	32,356	40,000	40,000
32 IT Fund Charges	-	26,604	40,000	50,742
36 Bond Fees	2,224	37,770	3,000	3,000
42 Billing Expense	7,522	11,942	15,000	15,000
44 Bad Debt Expense	3,605	3,189	15,000	15,000
45 Supplies & Maintenance	7,436	6,795	16,000	16,000
100 PI Meters	72,659	-	7,000,000	3,643,000
46 Water Share Assessments	1,179,692	1,199,218	1,300,000	1,500,000
48 System Maintenance	282,323	453,904	400,000	400,000
63 Debt Service	599,521	384,285	844,020	723,893
10-001 Fire Hydrant / Mainline Replacement	-	-	400,000	400,000
10-002 SCADA Upgrades	-	19,393	20,000	20,000
Reserves	-	-	-	157,410
95 Depreciation	2,642,321	2,999,297	-	-
19-005 Dry Creek Reservoir	-	-	-	-

BUDGET INFORMATION CONT.

FUND 55 - PRESSURIZED IRRIGATION	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	APPROVED FY 2025
20-001 Seasons Reservoir Repair	\$ -	\$ -	\$ 200,000	\$ -
23-001 Irrigation Well Low Hills Zone - Vibbert	-	-	1,200,000	1,200,000
71 Allocation to General Fund	64,890	64,980	64,980	64,980
TOTAL FUND EXPENSES	\$ 5,725,894	\$ 6,124,209	\$ 12,758,995	\$ 9,479,648
FUND SURPLUS/ (DEFICIT)	\$ 9,808,521	\$ 1,432,545	\$ -	\$ -

FEES

DEPARTMENT 55	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
PI Connection Fee:				
1" lateral	\$ 485.22	\$ 541.66	\$ 541.66	\$ 541.66
1 1/2" lateral	1,954.86	2,493.58	2,493.58	2,493.58
2" lateral	2,025.55	2,586.91	2,586.91	2,713.39
3" Lateral	5,195.12	5,195.12	5,195.12	2,989.27
4" Lateral	5,217.90	5,908.68	5,908.68	6,865.63
6" Lateral	5,887.77	6,352.87	6,352.87	7,402.91
8" Lateral	7,672.42	7,672.42	7,672.42	8,584.94
10" Lateral	9,079.94	9,079.94	9,079.94	9,079.94
PI Impact Fee:				
Residential (single & multi-family) / acre (.25 acre minimum)	4,378.63	4,378.63	4,378.63	5,834.04
Non-Residential / pervious acre (.25 acre minimum)	6,736.35	6,736.35	6,736.35	8,839.06
Fire Flow Fee per ERU (included in impact fee above)				253,28
PI Service Charge:				
Base rate / connection / month	5.46	5.63	5.90	6.20
+ / sq. ft. lot divided by 43,560	50.09	51.59	54.17	56.88
Minimum / month charge	15.48	15.95	16.74	20.42
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
Hydrant Meter Deposit	1,550	1,550	1,550	2,300
Base rate / metered fire hydrant connection / month	4.14	5.63	5.90	6.20
+ / 1,000 gallons used	0.80	0.80	0.80	1.26
Minimum / month charge	15.03	15.95	16.74	20.42

FEES CONT.

DEPARTMENT 55	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Shareholder charge base	\$ 7.65	\$ 7.88	\$ 8.27	\$ 8.68
+ / month / share	7.02	7.23	7.59	7.97
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	500	500

WASTE WATER

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Wastewater Systems Supervisor	1.00	1.00	1.00	-	-
Wastewater Lead	-	1.00	2.00	3.00	3.00
Public Works Inspections Supervisor	-	-	-	1.00	1.00
Public Works Inspector*	-	1.00	1.00	-	-
Wastewater Systems Operator IV	2.00	2.00	-	1.00	1.00
Wastewater Systems Operator III	3.00	-	-	-	-
Wastewater Systems Operator II	1.00	2.00	4.00	2.00	2.00
Wastewater Systems Operator I	-	1.00	-	2.00	2.00
TOTAL FTE	7.00	8.00	8.00	9.00	9.00

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

PERFORMANCE MEASURES

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

ESTIMATED COMPLETION: JUNE 2024

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Sewer Mains Cleaned (yearly)	✘	73%	50%	70%	60%	60%
Sewer Backups per Year	✔	0	0	0	0	0
Service Connections per FTE*	✔	2,944	2,420	2,500	2,409	2,400

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

BUDGET INFORMATION

FUND 52 - WASTE WATER	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
30 Operating Revenues:				
00 Miscellaneous	\$ 29,244	\$ 20,102	\$ 25,000	\$ 25,000
10 Interest Income	7,817	245,238	-	-
31 Sewer Charges	9,930,258	10,543,073	10,980,000	13,999,500
37-25 Contributions Capital Funding	8,078,945	5,200,676	-	-
37 Capital Revenues:				
Gain/Loss of Fixed Assets	-	5,043	-	-
37-35 Reassigned Fund Balance	-	-	654,848	2,403,352
TOTAL FUND REVENUES	\$ 18,046,264	\$ 16,014,131	\$ 11,659,848	\$ 16,427,852
40 Operating Expenses:				
10 Salaries & Wages	\$ 380,253	\$ 381,847	\$ 542,060	\$ 575,132
11 Overtime	18,381	20,846	20,000	20,000
13 Employee Benefits	130,392	177,896	313,250	316,230
14 Uniforms	115	2,901	7,400	7,400
21 Books, Subscriptions, & Memberships	540	1,240	1,400	1,400
23 Travel & Training	9,236	12,868	16,200	16,200
24 Office Supplies	868	2,616	5,500	11,500
25 Fleet Fund Charges	176,940	167,280	178,558	184,139
25 100 Fuel	-	-	31,000	31,000
26 Buildings & Grounds O & M	63,148	74,499	90,000	90,000
Utilities	-	18,864	7,865	7,865
28 Supplies & Maintenance	52,028	54,778	50,000	50,000
29 Risk Management Fund Charges	50,000	50,004	80,000	80,000
30 Electricity - Lehi City Power	51,855	62,500	5,000	5,000
31 Professional & Technical	13,710	16,329	50,000	50,000
32 IT Fund Charges	9,000	29,136	40,000	45,371
33 Timpanogos Sewer District	7,825,574	8,488,978	9,200,000	14,100,000
43 Billing Expense	142,031	163,175	35,000	35,000
44 Bad Debt Expense	9,067	6,693	30,000	30,000
45 Department Supplies	488	516	10,000	10,000
48 System Maintenance	98,615	75,619	98,615	98,615
61 Interest Expense	-	-	3,000	3,000
71 Allocation to General Fund	150,000	150,000	150,000	150,000
90 Amortization Expense	-	-	-	-
95 Depreciation	2,161,378	2,604,190	-	-
50 Capital Expenses:				
10-002 Manhole/Main Line Rehab	-	-	510,000	310,000
54-000 Capital	-	-	185,000	-
58-000 Capital Improvements	-	-	-	200,000
TOTAL FUND EXPENSES	\$ 11,360,091	\$ 12,562,773	\$ 11,659,848	\$ 16,427,852
FUND SURPLUS/ (DEFICIT)	\$ 2,669,560	\$ 3,451,358	\$ -	\$ -

FEES				
DEPARTMENT 52	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Impact Fee:				
Residential / dwelling unit	\$ 761.43	\$ 761.43	\$ 761.43	\$ 867.88
Non-Residential:				
3/4" meter	761.43	761.43	761.43	867.88
1" meter	2,059.65	2,059.65	2,059.65	2,347.60
1 1/2" meter	2,568.54	2,568.54	2,568.54	2,927.63
2" meter	8,184.05	8,184.05	8,184.05	9,328.21
3" meter	17,995.01	17,995.01	17,995.01	20,510.79
4" meter	30,852.95	30,852.95	30,852.95	35,166.31
6" meter	71,988.30	71,988.30	71,988.30	82,052.56
8" meter	123,412.42	123,412.42	123,412.42	140,665.98
Service Charge:				
Base rate / connection / month	20	20	20.60	25.75
+ / 1,000 gallons used	2.06	2.06	2.12	2.64
Timpanogos Special Service District (Regional Sewer Treatment Plant):				
Impact Fee:				
Single family housing / house	1,708.55	1,708.55	See T.S.S.D.	See T.S.S.D.
Multi unit residential / dwelling unit	1,785.55	1,785.55	See T.S.S.D.	See T.S.S.D.
Commercial, industrial, institutional	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.	See T.S.S.D.

POWER

DEPARTMENT MISSION

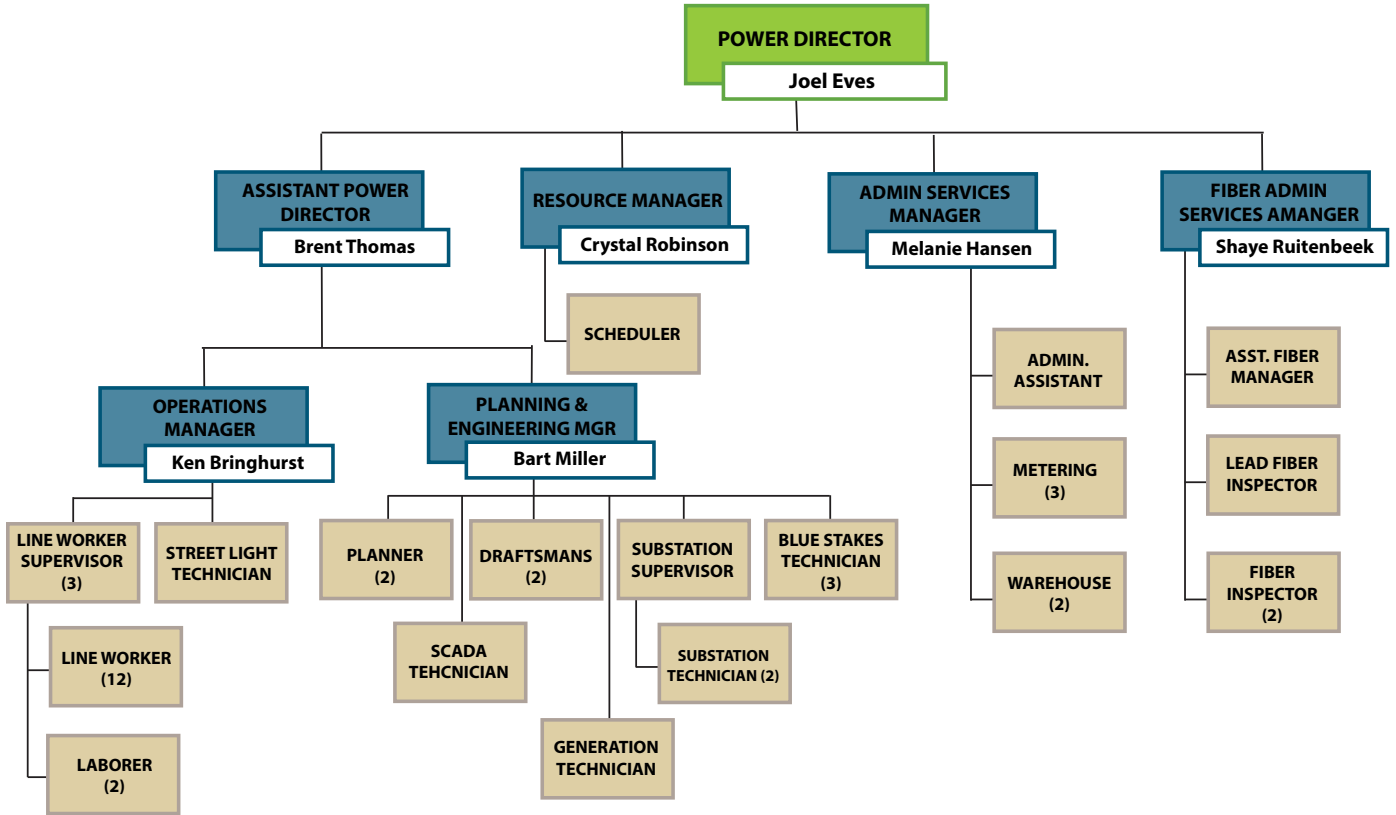
THE LEHI CITY POWER DEPARTMENT PROVIDES RELIABLE ELECTRICAL SERVICE TO OUR CUSTOMERS WITH LOCAL CONTROL AND COMPETITIVE RATES.



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

DEPARTMENT DESCRIPTION

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



POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Power Director	1.00	1.00	1.00	1.00	1.00
Assistant Power Director	-	-	1.00	1.00	1.00
Administrative Services Manager	-	-	1.00	1.00	1.00
Power Operations Manager	1.00	1.00	1.00	1.00	1.00
Planning & Engineering Manager	1.00	1.00	1.00	1.00	1.00
Resource Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	-	-	1.00	1.00
Administrative Assistant	-	-	1.00	1.00	1.00
Metering Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Metering System Technician	1.00	1.00	1.00	1.00	1.00
Meter Field Technician	1.00	1.00	1.00	-	-
Locator & Inspector	-	-	-	1.00	1.00
Warehouse Manager	1.00	1.00	1.00	1.00	1.00
Warehouse Laborer	-	-	1.00	1.00	1.00
Resource Scheduler	-	1.00	1.00	-	-
Power Line Field Supervisor	3.00	3.00	3.00	3.00	3.00
Journey Power Lineman	8.00	6.00	5.00	6.00	6.00
Power Groundsman	-	-	-	1.00	1.00
Apprentice Lineman	3.00	5.00	8.00	8.00	8.00
Street Light Technician	1.00	1.00	1.00	-	-
Power System Planner	2.00	2.00	2.00	1.00	1.00
Power Draftsman	1.00	1.00	1.00	1.00	1.00
Blue Stakes Technician	2.00	2.00	2.00	4.00	5.00
Scada Technician	-	1.00	1.00	1.00	1.00
Journey Subtechnician	1.00	1.00	1.00	1.00	1.00
Substation Supervisor	1.00	1.00	1.00	-	-
Program and Account Manager	1.00	1.00	-	-	-
Power Generation Technician	-	-	-	1.00	1.00
Part-time:					
Power Laborer	-	-	-	0.50	0.50
Mapping Specialist	-	-	-	0.50	0.50
Power Office Assistant	0.50	0.50	-	-	-
Warehouse Assistant	0.50	0.50	-	-	-
TOTAL FTE	32.00	34.00	38.00	41.00	42.00

*Fiber employees are paid out of the Fiber Fund.

PERFORMANCE MEASURES

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

ESTIMATED COMPLETION: JUNE 2024

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Street Lights Audited per Year (%)	✓	8%	0%*	25%	25%	25%
Non-Operational Street Lights (%)	✓	0%	0%*	10%	4%	10%
SAIFI (Average Number of Interruptions/ Customer)	✓	0.244	0.524	0.75	0.275	0.75
SAIDI (Average Outage Duration/Customer; in minutes)	✓	34.23	53.05	45.00	32.90	45.00
Megawatt Hours Billed to Used (%)	✓	94%	93%	94%	95%	94%
Decrease in power usage per household from previous year (%)	✗	-0.26%	-8.50%	1.00%	-1.00%	1.00%

*Metrics were not tracked this year due to staffing cabaility.

BUDGET INFORMATION

FUND 53	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
30 Operating Revenues:				
11 Electric Sales Taxable	\$ 35,284,675	\$ 41,807,674	\$ 47,807,674	\$ 48,016,211
12 Electric Sales Tax Exempt	4,192,821	4,681,085	4,821,744	4,918,179
25 Electric Hook Up Fees	703,747	463,418	275,000	275,000
36 Miscellaneous Revenues:				
00 Miscellaneous	238,137	270,282	175,000	175,000
03 Temporary Power Charges	100,597	264,749	75,000	75,000
05 Damage Revenue	90,273	54,537	25,000	25,000
15 Salvage Revenue	58,627	50,244	25,000	25,000
25 Contribution Capital Funding	1,844,824	534,899	-	-
50 Late Payment Penalties	114,946	133,860	185,000	185,000
60 Pole Attachment	63,855	50,346	60,000	60,000
37 Capital Revenues:				
Bond Proceeds	-	-	18,000,000	-
60 Subdivision Reimbursement	3,973,977	2,773,153	3,500,000	3,500,000
10 Interest Income	34,827	666,892	40,000	40,000
20 Gain/Loss Sales of Fixed Assets	-	-	-	-
TOTAL FUND REVENUES	\$ 43,157,553	\$ 51,751,138	\$ 74,256,461	\$ 57,294,390
40 Operating Expenses:				
10 Salaries & Wages	\$ 2,584,041	\$ 3,123,194	\$ 3,773,346	\$ 4,079,256
11 Overtime	193,920	230,447	276,847	276,847
13 Employee Benefits	582,470	1,369,204	1,819,707	1,969,904
14 Uniforms	22,255	27,835	48,215	48,215
21 Books, Subscriptions, & Memberships	2,213	2,573	3,000	3,000
23 Travel & Training	31,558	59,101	83,600	103,600
24 Office Supplies	15,258	152,140	21,000	21,000

BUDGET INFORMATION CONT.

FUND 53	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
25 Fleet Fund Charges	\$ 568,812	\$ 526,644	\$ 466,274	\$ 495,928
25-100 Fuel	-	-	72,000	72,000
26 Buildings & Grounds O & M	177,483	202,722	225,000	225,000
27 Utilities	48,422	81,212	35,000	35,000
28 Supplies & Maintenance	8,200	3,355	6,500	6,500
29 Risk Management Fund Charges	300,000	300,000	300,000	300,000
30 Electricity - Lehi City Power	68,658	84,010	76,000	76,000
31 Professional & Technical	266,562	231,057	356,100	356,100
32 IT Fund Charges	31,500	56,964	70,000	91,485
36 Bond Fees	1,650	2,253	2,500	2,500
38 Contract Services Expense	53,908	116,032	330,000	330,000
39 Internal Generation Maintenance	179,323	163,229	350,000	358,500
40 Safety	12,003	277,494	49,150	49,150
43 Billing Expense	346,368	405,919	340,000	340,000
44 Bad Debt Expense	5	59,744	65,000	65,000
45 System Maintenance	721,289	1,672,475	820,000	820,000
45-100 Miscellaneous	30,974	28,241	29,800	29,800
46 Resale Power Purchase	30,685,678	52,210,850	42,600,922	39,000,000
47 Supplies	113,038	-	-	-
Line Maintenance	-	63,148	70,500	65,500
48 Substation Maintenance	37,214	68,780	53,500	53,500
49 Power Locating	8,937	22,448	18,000	20,050
60 Debt Service	579,295	551,926	1,256,500	2,791,288
71 Allocation to General Fund	541,000	541,008	541,000	541,000
85 Depreciation	4,449,450	4,678,614	-	-
50 Capital Expenses:				
Amorization Cost	243,825	243,825	-	-
Reserves	-	-	-	2,345,567
57 Rocky Mnt Power Line Purchases	-	-	150,000	150,000
53 Improvement to System	-	-	400,000	615,700
55 Street Light Project	-	-	350,000	350,000
56 Subdivision Construction	-	-	300,000	300,000
59-100 New Equipment	-	3,135	287,000	12,000
54 Capital Outlay	-	-	380,000	665,000
59-102 Substation Security	-	-	30,000	30,000
59-120 Designated City Projects	-	-	200,000	200,000
Power Generation Facility	-	-	18,000,000	-
TOTAL FUND EXPENSES	\$ 42,905,308	\$ 67,309,578	\$ 74,256,461	\$ 57,294,390
FUND SURPLUS / (DEFICIT)	\$ -	\$ (15,558,400)	\$ -	\$ -

FEES						
DEPARTMENT 53 - POWER			APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Connection Fee:						
Residential Single Phase up to 200 AMPS*			\$ 374.02	\$ 374.02	\$ 374.02	\$ 374.02
Residential Single Phase 201-400 AMPS*			442.02	442.02	442.02	442.02
Commercial Single Phase up to 200 AMPS*			264.02	264.02	264.02	264.02
Commercial Single Phase 201-400 AMPS*			280.02	280.02	280.02	280.02
Commercial Single Phase 201-400 AMPS**			1,588.17	1,588.17	1,588.17	1,588.17
Commercial 3 Phase up to 400 AMP*			575.62	575.62	575.62	575.62
Commercial 3 Phase 401-800 AMP**			1,764.17	1,764.17	1,764.17	1,764.17
Commercial 3 Phase 801-4000 AMP**			1,582.17	1,582.17	1,582.17	1,582.17
Single Phase Multimeter/meter (AMPS cost schedule same as single meter)			140	140	140	140
Three Phase Multimeter/meter (AMPS cost schedule same as single meter)			365	365	365	365
Net Meter			394.81	394.81	394.81	394.81
Impact Fee:						
Residential Single Phase Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
100	24	5	1,187.71	1,187.71	1,187.71	1,187.71
125	30	6	1,484.64	1,484.64	1,484.64	1,484.64
150	36	7	1,732.08	1,732.08	1,732.08	1,732.08
200	48	8	1,979.52	1,979.52	1,979.52	1,979.52
225	54	10	2,474.40	2,474.40	2,474.40	2,474.40
250	60	11	2,721.84	2,721.84	2,721.84	2,721.84
300	72	12	2,969.28	2,969.28	2,969.28	2,969.28
350	84	13	3,216.72	3,216.72	3,216.72	3,216.72
400	96	14	3,464.16	3,464.16	3,464.16	3,464.16
Commercial Single Phase Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
100	24	5	1,187.71	1,187.71	1,187.71	1,187.71
125	30	7	1,732.08	1,732.08	1,732.08	1,732.08
150	36	9	2,226.96	2,226.96	2,226.96	2,226.96
200	48	14	3,464.16	3,464.16	3,464.16	3,464.16
250	60	15	3,712.05	3,712.05	3,712.05	3,712.05
300	72	17	4,206.99	4,206.99	4,206.99	4,206.99
350	84	18	4,454.46	4,454.46	4,454.46	4,454.46
400	96	19	4,701.36	4,701.36	4,701.36	4,701.36

FEES CONT.

DEPARTMENT 53 - POWER			APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Commercial/Residential 3-Phase (120/240)						
Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	52	16	\$ -	\$ -	\$ 3,959.04	\$ 3,959.04
150	62	24	-	-	5,938.56	5,938.56
200	83	31	-	-	7,670.64	7,670.64
400	166	63	-	-	15,588.72	15,588.72
600	249	94	-	-	23,259.36	23,259.36
800	333	126	-	-	31,177.44	31,177.44
Commercial/Residential 3-Phase (120/208)						
Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	45	16	3,959.04	3,959.04	-	-
150	54	24	5,938.56	5,938.56	-	-
200	72	31	7,670.64	7,670.64	-	-
225	81	35	8,658.30	8,658.30	-	-
250	90	39	9,662.49	9,662.49	-	-
300	108	47	11,670.86	11,670.86	-	-
350	126	55	13,679.23	13,679.23	-	-
400	144	63	15,588.72	15,588.72	-	-
500	180	80	19,701.95	19,701.95	-	-
600	216	94	23,259.36	23,259.36	-	-
800	288	126	31,177.44	31,177.44	-	-
1000	360	157	38,848.07	38,848.07	38,848.07	38,848.07
1200	432	189	46,766.15	46,766.15	46,766.15	46,766.15
1600	576	252	62,354.87	62,354.87	62,354.87	62,354.87
2000	721	315	77,943.59	77,943.59	77,943.59	77,943.59
2500	901	394	97,491.35	97,491.35	97,491.35	97,491.35
Commercial/Residential 3-Phase (277/480V)						
Service Sizes:						
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>				
125	104	35	8,660.40	8,660.40	8,660.40	8,660.40
150	125	52	12,866.88	12,866.88	12,866.88	12,866.88
200	166	73	18,063.12	18,063.12	18,063.12	18,063.12
400	333	145	35,878.79	35,878.79	35,878.79	35,878.79
600	499	219	54,189.35	54,189.35	54,189.35	54,189.35
800	665	290	71,757.59	71,757.59	71,757.59	71,757.59
1000	831	364	90,068.15	90,068.15	90,068.15	90,068.15
1200	998	436	107,883.82	107,883.82	107,883.82	107,883.82
1600	1330	583	144,257.50	144,257.50	144,257.50	144,257.50

FEES CONT.

DEPARTMENT 53 - POWER	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
Commercial/Residential 3-Phase (277/480V) Service Sizes (cont.):				
<u>AMPS</u> <u>KVA</u> <u>Peak Demand</u>				
2000 1663 728	\$ 180,136.29	\$ 180,136.29	\$ 180,136.29	\$ 180,136.29
2500 2078 910	225,170.37	225,170.37	225,170.37	225,170.37
3000 2494 1092	270,204.44	270,204.44	270,204.44	270,204.44
3500 2910 1272	314,743.63	314,743.63	314,743.63	314,743.63
3750 3118 1363	337,260.67	337,260.67	337,260.67	337,260.67
4000 3326 1454	359,777.70	359,777.70	359,777.70	359,777.70
Service Charge:				
Residential				
Monthly Customer Charge/Base	-	2.50	5.00	7.50
Energy Charge (0-1,000 kWh) (\$/kWh)	0.08761	0.104612	0.101590	0.098440
Energy Charge (over 1,000 kWh) (\$/kWh)	0.087612	0.11020	0.10994	0.10972
Commercial				
Monthly Customer Charge/Base (if No Demand)	9	10	11	12
+/kWh. 1st 1,000 kWh (if no demand)	0.098	0.114	0.10998	0.10583
+/kWh. >1st 1,000 kWh (if no demand)	0.0661	0.0940	0.10098	0.10583
Monthly Customer Charge/Base (if Demand)	-	14	19	24
+/kWh. 1st 1,000 kWh (if demand)	0.098	0.084	0.08198	0.08033
+/kWh, > 1st 1,000 kWh (if demand)	0.0661	0.0840	0.08198	0.08033
+Demand/kW	7.75	8.75	9.00	9.00
Net Meter				
Monthly Customer Charge/Base	-	2.50	5.00	7.50
Energy Charge (0-1,000 kWh) (\$kWh)	0.08761	0.08761	0.101590	0.098440
Energy Charge (over 1,000 kWh) (\$kWh)	-	0.11020	0.10994	0.10972
kWh if Generated by Customer Exceeds Consumption	-	0.084590	0.084590	0.081440
Feed in Tariff				
Class 1 (1 kW to 10 kW) - credit per kWh	0.05	0.05	0.05	0.05
Class 2 (>10 kW to 1,000 kW) - credit per kWh	0.04	0.04	0.04	0.04
PPAC (all energy) (\$0.017/kWh)	-	0.017	0.017	0.017
Meter Tampering	100	100	100	100
Conduit Lease Fee (per foot, per year)	0.75	0.75	0.75	0.75
Pole Attachment/year	18	18	18	18
Solar Meter Fee (Connection Fee)	500	500	500	500
10 kW to 50kW Solar Interconnection Study	350	350	350	350
Over 50kW Solar Interconnection Study	1,500	1,500	1,500	1,500

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

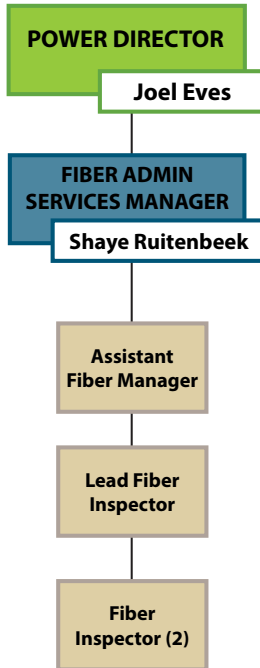
FUND 54	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
30 Operating Revenues:				
20 Garbage Service Charges	\$ 4,056,213	\$ 4,333,067	\$ 4,460,842	\$ 4,639,276
22 Dump Pass Receipts	34,700	34,600	-	-
36 Miscellaneous Revenues:				
10 Interest Income	392	14,944	500	500
37 Other Revenues:				
35 Re-Appropriation of Fund Balance	-	-	383,025	353,476
TOTAL OPERATING REVENUES	\$ 4,031,235	\$ 4,382,610	\$ 4,844,367	\$ 4,993,252
40 Operating Expenses:				
11 Garbage Contract Payment	\$ 2,798,722	\$ 3,478,812	\$ 3,722,120	\$ 3,871,005
38 Operation Expenses by Ton / Month	956,932	1,034,100	1,054,747	1,054,747
39 Glass Recycling	5,447	8,746	12,500	12,500
42 Billing Expense	8,826	15,769	25,000	25,000
43 Bad Debt Expense	3,323	4,384	10,000	10,000
45 City Clean-up Expense	632	896	10,000	10,000
71 Allocation to General Fund	10,000	9,996	10,000	10,000
TOTAL OPERATING EXPENSES	\$ 4,031,235	\$ 4,552,702	\$ 4,844,367	\$ 4,993,252
FUND SURPLUS / (DEFICIT)	\$ -	\$ (170,092)	\$ -	\$ -

ENTERPRISE FUNDS

FEES

DEPARTMENT 54	APPROVED FY 2022	APPROVED FY 2023	APPROVED FY 2024	APPROVED FY 2025
First garbage tote/month	\$ 13.68	\$ 13.68	\$ 14.43	\$ 14.94
Additional garbage tote(s) each / month	10.65	10.65	9.65	9.00
Recyclables tote (bi-weekly collect) / month	Free	Free	Free	Free
Green waste tote / month (April - November only)	6.92	Discontinued	7.92	8.50

FIBER



FUND DESCRIPTION

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

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Full-time:					
Fiber Manager	-	-	1.00	1.00	1.00
Assistant Fiber Manager	-	-	-	1.00	1.00
Lead Fiber Inspector	-	-	1.00	1.00	1.00
Fiber Inspector	-	-	-	2.00	2.00
TOTAL FTE	-	-	2.00	5.00	5.00

PERFORMANCE MEASURES

DEPARTMENT/DIVISION OBJECTIVE: Construct and maintain functional and reliable fiber infrastructure.
ESTIMATED COMPLETION: JUNE 2024

PERFORMANCE MEASURE	QUICK VIEW	ACTUAL FY 2022	ACTUAL FY 2023	TARGET FY 2024	ACTUAL FY 2024	TARGET FY 2025
Stake all construction within one week of completion	N/A	*	*	100%	**	100%
Mail notices to all locations prior to start of construction	✓	*	*	100%	100%	100%
Meet one-on-one with each Internet Service Provider (ISP) twice a year	✓	*	*	100%	100%	100%

*Initial performance measures were set for FY 2024 to analyze the first full year with construction of the fiber system.
 **As of the end of FY 2024, all areas are still under construction and no areas are complete at this time.

BUDGET INFORMATION

FUND 59	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Operating Revenues:				
30-10 Fiber Revenue	\$ -	\$ 1,280	\$ 550,000	\$ 1,397,279
36-10 Interest Earned	268,441	1,975,254	-	-
36-20 Bond Proceeds	-	-	-	-
38-10 Fund Balance Appropriation	-	-	39,347,439	50,358,632
TOTAL OPERATING REVENUES	\$ 268,441	\$ 1,976,534	\$ 39,897,439	\$ 51,755,911
Operating Expenses:				
40-10 Salaries & Wages	\$ -	\$ 264,533	\$ 415,443	\$ 461,576
40-11 Overtime	-	-	15,513	15,513
40-13 Benefits	1,927,742	83,230	215,590	234,952
40-14 Uniforms	-	-	1,450	3,650
40-21 Books, Subscriptions, Memberships	-	2,250	2,435	2,555
40-23 Travel and Training	-	2,868	17,457	19,600
40-24 Office Supplies	-	8,119	1,170	3,080
40-25 Fleet Fund Charges	-	-	22,619	22,619
40-26 Buildings and Grounds O&M	-	-	2,000	2,000
40-27 Utilities	-	-	4,250	12,856
40-28 Supplies and Maintenance	-	484	20,725	2,500
40-29 Risk Management	-	-	-	-
40-31 Professional and Technical	110,000	41,942	148,745	144,465
40-32 IT Fund Charges	-	-	6,820	6,820
40-33 Computer Maintenance	-	-	1,000	1,000
40-36 Bond Fees / Admin Fees	-	-	3,000	3,000
40-38 Contract Services Expense	-	-	20,000	20,000
40-40 Safety	-	-	500	500
40-46 System Maintenance	-	-	5,000	5,000
40-45 Miscellaneous	-	14,893	11,130	16,000
40-49 Fiber Locating	-	-	10,000	10,000
50-50 Reserves	-	-	-	-
50-59 New Equipment	-	-	18,500	-
40-60 Debt Service	1,844,810	1,848,027	3,085,150	3,090,150
50-51 Fiber System - Engineering	-	-	1,138,049	3,391,381
50-52 Fiber System - Backbone	-	-	3,617,724	2,709,166
Fiber System - Drops	-	-	5,797,918	7,923,821
Fiber System - Distribution	-	-	25,324,071	33,653,706
Cost of Issuance	24,032	24,032	-	-
TOTAL OPERATING EXPENSES	\$ 1,978,842	\$ 2,290,377	\$ 39,906,259	\$ 51,755,911
FUND SURPLUS / (DEFICIT)	\$ (16,657,235)	\$ (313,843)	\$ (8,820)	\$ -



INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

FUND DESCRIPTION

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

INFORMATION TECHNOLOGY FUND

BUDGET INFORMATION				
FUND 63	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
38 Operating Revenues:				
30 Charge to General Fund	\$ 718,701	\$ 1,055,748	\$ 1,200,000	\$ 1,253,712
31 Charge to Legacy Center Fund	56,600	67,908	67,608	67,608
32 Charge to Water Fund	50,000	52,068	70,000	80,742
33 Charge to Sewer Fund	9,000	29,136	40,000	45,371
34 Charge to Electric Fund	31,500	56,964	70,000	91,485
Charge to P.I. Fund	-	26,604	40,000	50,742
35 Charge to Drainage Fund	7,000	27,900	40,000	45,371
39 Charge to Fleet Fund	2,300	3,156	3,155	3,155
40 Charge to Risk Management Fund	4,600	4,596	4,600	4,600
41 Charge to Buildings & Grounds Fund	5,750	7,140	7,140	7,140
Charge to Fiber Fund	-	-	6,820	6,820
Transfer from Capital Projects Fund	-	-	-	-
90 Miscellaneous Revenue	4,353	2,975	-	-
80 Reserves	-	-	161,035	122,667
10 Interest Income	333	8,502	7,500	7,500
TOTAL OPERATING REVENUES	\$ 890,138	\$ 1,342,697	\$ 1,717,858	\$ 1,786,913
40 Operating Expenses:				
10 Salaries & Wages	\$ 268,624	\$ 332,718	\$ 361,017	\$ 435,424
13 Employee Benefits	98,045	155,212	224,313	282,178
21 Books, Subscriptions, & Memberships	145	-	2,000	2,000
23 Travel & Training	28	6,488	15,000	15,000
24 Office Supplies	98	-	1,500	1,500
25 Fleet Fund Charges	3,000	3,000	3,000	3,000
25-100 Fuel	-	-	500	500
27 Utilities	-	-	5,000	5,000
28 Supplies & Maintenance	280,810	323,206	303,483	303,483
29 Risk Management Fund Charges	5,000	5,004	5,000	18,603
31 Professional & Technical	62,583	9,354	75,000	75,000
41 Software Maintenance	54,720	169,070	45,000	45,000

INTERNAL SERVICE FUNDS

BUDGET INFORMATION CONT.

FUND 63	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
45 Miscellaneous	\$ 26,119	\$ 14,023	\$ 43,049	\$ 43,049
46 Software Licensing	199,570	214,092	257,176	257,176
47 O&M - Hardware	64,036	50,729	200,000	200,000
55 Hardware Replacement	-	-	-	-
95 Depreciation	53,152	44,280	-	-
56 Software Upgrade	-	-	170,000	100,000
TOTAL OPERATING EXPENSES	\$ 1,115,931	\$ 1,327,176	\$ 1,711,038	\$ 1,786,913
FUND SURPLUS/ (DEFICIT)	\$ (225,793)	\$ 15,520	\$ 6,820	\$ -

FLEET FUND

BUDGET INFORMATION

FUND 64	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
38 Operating Revenues:				
30 Charge to General Fund	\$ 2,027,510	\$ 2,175,588	\$ 2,318,327	\$ 2,404,997
31 Charge to Legacy Center Fund	2,004	2,004	2,000	2,000
32 Charge to Water Fund	260,004	260,004	255,581	266,743
33 Charge to Sewer Fund	176,940	167,280	178,558	184,139
34 Charge to Electric Fund	568,812	526,644	466,274	495,928
36 Charge to Drainage Fund	170,004	170,004	139,000	144,581
39 Charge to IT Fund	3,000	3,000	3,000	3,000
40 Charge to Risk Management Fund	5,004	5,004	5,000	5,000
35 Charge to P.I. Fund	24,996	24,996	25,000	52,412
37 Charge to Buildings & Grounds Fund	22,500	35,868	35,867	33,867
Charge to Class C Road	-	47,016	47,017	119,488
Charge to Fiber Fund	-	-	22,619	22,619
Transfer from Capital Projects	-	-	500,000	500,000
37 Other Revenues:				
Fund Balance Appropriation	-	-	239,000	-
90 Miscellaneous	457	1,782	-	-
20 Captial Lease	-	-	-	2,514,000
40 Gain/Loss on Disposal of Fixed Assets	15,580	74,656	-	-
10 Interest Income	1,078	72,975	20,000	20,000
TOTAL OPERATING REVENUES	\$ 3,277,888	\$ 3,566,820	\$ 4,257,243	\$ 6,768,774
40 Operating Expenses:				
10 Salaries & Wages	\$ 265,602	\$ 297,412	\$ 304,236	\$ 432,176
11 Overtime	20,174	21,564	-	-
13 Employee Benefits	94,942	141,425	173,031	176,389
21 Books, Subscriptions, & Memberships	13,719	9,629	8,190	8,190
23 Travel & Training	4,380	11,400	13,331	13,331

BUDGET INFORMATION CONT.

FUND 64	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
24 Office Supplies	\$ 136	\$ 711	\$ 1,260	\$ 1,260
25 Operating Expenses	709,677	762,439	722,875	831,063
25-100 Fuel	789,767	859,885	10,000	10,000
26 IT Fund Charges	2,300	3,244	3,155	3,155
27 Utilities	2,426	4,304	-	-
28 Supplies & Maintenance	53,338	96,219	75,000	75,000
29 Risk Management Fund Charges	5,000	5,004	5,000	45,000
31 Professional and Technical	67	404	-	-
45 Miscellaneous	1,617	14,828	12,911	12,911
Capital	-	-	46,645	32,519
New Vehicle Purchases	-	-	554,458	205,490
54 Equipment Replacement	2,044,798	-	1,294,559	1,500,000
55 Capital Lease Payments	39,115	69,604	1,032,592	732,592
Capital Lease Purchases	-	-	-	2,540,000
70 Reserves	-	-	-	149,698
70 Depreciation	1,032,079	1,254,349	-	-
TOTAL OPERATING EXPENSES	\$ 2,564,913	\$ 3,552,419	\$ 4,257,243	\$ 6,768,774
FUND SURPLUS/ (DEFICIT)	\$ 674,751	\$ 14,402	\$ -	\$ -

RISK MANAGEMENT FUND

BUDGET INFORMATION

FUND 65	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
30 Charge to General Fund	\$ 614,513	\$ 614,520	\$ 696,000	\$ 946,000
31 Charge to Legacy Fund	65,000	65,004	65,000	65,000
32 Charge to Water Fund	60,000	60,000	106,720	106,720
33 Charge to Sewer Fund	50,000	50,004	80,000	80,000
34 Charge to Electric Fund	300,000	300,000	300,000	300,000
35 Charge to P.I. Fund	50,000	50,004	75,000	75,000
37 Charge to Drainage Fund	15,000	15,000	45,000	45,000
38 Charge to IT Fund	5,000	5,004	18,603	18,603
39 Charge to Fleet Fund	5,000	5,004	45,000	45,000
41 Charge to Bldgs & Grounds Fund	2,500	2,496	30,000	30,000
80 Appropriated Fund Balance	-	-	9,123	16,448
36-90 Miscellaneous Revenue	286,906	136,442	-	-
30-610 Interest Income	147	-	4,099	4,099
TOTAL OPERATING REVENUES	\$ 1,454,066	\$ 1,303,478	\$ 1,474,545	\$ 1,731,870
40 Operating Expenses:				
10 Salaries & Wages	\$ 92,809	\$ 102,016	\$ 103,713	\$ 107,835
13 Employee Benefits	27,825	45,423	53,282	56,485

BUDGET INFORMATION CONT.

FUND 65	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
21 Books, Subscriptions, & Memberships	\$ 2,572	\$ 1,157	\$ 2,950	\$ 2,950
23 Travel & Training	4,639	2,868	5,000	5,000
24 Office Supplies	-	-	500	500
25 Fleet Fund Charges	5,004	5,004	5,000	5,000
25-100 Fuel	-	-	3,500	3,500
26 Damage Repairs	79,418	183,653	45,000	45,000
27 Utilities	-	-	500	500
28 Safety	522	-	20,000	20,000
29 IT Fund Charges	4,600	4,596	4,600	4,600
30 Electricity - Lehi City Power	-	-	500	500
31 Professional & Technical	13,595	21,966	15,500	15,500
33 Litigation Claims Management	-	59,796	40,000	40,000
41 Insurance Expense	752,718	1,324,724	1,157,500	1,407,500
45 Miscellaneous	192	5,812	17,000	17,000
TOTAL OPERATING EXPENSES	\$ 983,895	\$ 1,757,016	\$ 1,474,545	\$ 1,731,870
FUND SURPLUS/ (DEFICIT)	\$ 470,171	\$ (453,538)	\$ -	\$ -

BUILDINGS & GROUNDS FUND

BUDGET INFORMATION

FUND 69	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
30 Operating Revenues:				
30 Charge to General Fund	\$ 1,172,122	\$ 1,197,120	\$ 1,372,122	\$ 1,372,122
31 Charge to Legacy Fund	92,000	92,004	150,000	150,000
32 Charge to Water Fund	55,000	163,368	150,000	150,000
33 Charge to Sewer Fund	60,000	60,000	90,000	90,000
34 Charge to Electric Fund	162,500	162,504	225,000	225,000
35 Charge to P.I. Fund	20,000	20,004	75,000	75,000
37 Charge to Drainage Fund	10,000	9,996	75,000	75,000
Charge to Fiber Fund	-	-	2,000	2,000
36-10 Interest Income	580	12,096	-	-
69 Grants	-	10,000	-	-
70 Reserves	-	-	313,327	402,604
TOTAL OPERATING REVENUES	\$ 1,579,852	\$ 1,727,092	\$ 2,452,449	\$ 2,541,726
40 Operating Expenses:				
10 Salaries & Wages	\$ 729,677	\$ 875,307	\$ 1,258,748	\$ 1,289,010
11 Overtime	25,797	36,727	20,000	20,000
13 Employee Benefits	230,901	351,316	573,541	5,43,696
12 Uniforms	3,532	1,391	6,400	6,400
21 Books, Subscriptions, & Memberships	114	2,488	500	500

BUDGET INFORMATION CONT.

FUND 69	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
23 Travel & Training	\$ -	\$ 13,852	\$ 4,500	\$ 4,500
24 Office Supplies	548	1,399	3,000	3,000
25 Fleet Fund Charges	23,270	35,868	33,867	33,867
26 Repairs	261,213	74,448	270,000	270,000
27 Utilities	52,088	65,603	4,000	4,000
28 Supplies	111,022	335,304	115,000	140,000
29 IT Fund Charges	5,750	7,140	7,140	7,140
30 Risk Management fund Charges	2,500	2,496	2,500	30,000
33 Equipment Maintenance	60,282	18,205	107,900	107,900
40 Building Beautification Expenses	17,541	25,734	21,500	21,500
45 Miscellaneous	19,519	6,713	21,853	21,853
54 Capital Outlay	-	-	-	38,360
70 Reserves	74,291	73,932	-	-
TOTAL OPERATING EXPENSES	\$ 1,618,045	\$ 1,927,923	\$ 2,450,449	\$ 2,541,726
FUND SURPLUS/ (DEFICIT)	\$ (38,193)	\$ (200,831)	\$ 2,000	\$ -

The image features a solid red background with a repeating pattern of white line-art buildings. The buildings are stylized, showing various rooflines and windows. In the center, the text "REDEVELOPMENT AGENCY FUNDS" is written in a bold, white, serif font, arranged in two lines. The text is the primary focus and is centered horizontally and vertically.

**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 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Revenues:				
31-10 Property Tax	\$ -	\$ -	\$ -	\$ -
38-10 Reappropriation of Fund Balance	-	-	1,992,500	2,311,500
36-10 Interest Income	2,615	75,059	7,500	7,500
TOTAL REVENUE	\$ 2,615	\$ 75,059	\$ 2,000,000	\$ 2,319,000
40 Expenses:				
72 Millpond RDA Engineering	\$ -	\$ -	\$ -	\$ -
60 Millpond RDA Streets	12,690	-	-	-
78 Millpond RDA Water	-	2,630	400,000	400,000
79 Road/Pedestrian w/bridge to Meadows	-	-	1,300,000	800,000
80 Millpond RDA Properties	21,350	2,860	300,000	1,119,000
TOTAL EXPENSES	\$ -	\$ 5,490	\$ 2,000,000	\$ 2,319,000
FUND SURPLUS/ (DEFICIT)	\$ (31,425)	\$ 69,569	\$ -	\$ -

XACTWARE CDA

FUND 62	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Revenue:				
31-10 Property Tax	\$ 374,288	\$ 374,288	\$ 325,000	\$ 375,000
TOTAL REVENUE	\$ 374,288	\$ 374,288	\$ 325,000	\$ 375,000
40 Expenses:				
80 Taxing Entities	\$ 363,059	\$ 363,059	\$ 315,250	\$ 363,750
32 Administration	11,229	11,229	9,750	11,250
TOTAL EXPENSES	\$ 374,288	\$ 374,288	\$ 325,000	\$ 375,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -

TEXAS INSTRUMENTS AREA RDA

FUND 61	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Revenues:				
31-10 Property Tax	\$ 8,012,408	\$ 5,155,936	\$ 13,000,000	\$ 9,000,000
TOTAL REVENUE	\$ 8,012,408	\$ 5,155,936	\$ 13,000,000	\$ 9,000,000
40 Expenses:				
91 Texas Instruments	\$ 5,608,686	\$ 3,609,156	\$ 9,100,000	\$ 6,300,000
75 Transfer to Lehi City	1,062,445	669,026	1,723,800	1,193,400
70 Contribution to Alpine School District	1,062,445	683,677	1,723,800	1,193,400
72 Utah County	185,087	119,102	300,300	207,900
71 TSSD	93,745	60,324	152,100	105,300
TOTAL EXPENSES	\$ 8,012,408	\$ 5,141,286	\$ 13,000,000	\$ 9,000,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ 14,650	\$ -	\$ -



Photo (left to right): Gaajidmaa Sukhbaatar, Brendan Wright

THANKSGIVING PARK EDA

FUND 66	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Revenue:				
31-10 Property Tax	\$ 240,216	\$ 218,669	\$ 300,000	\$ 300,000
TOTAL REVENUE	\$ 240,216	\$ 218,669	\$ 300,000	\$ 300,000
40 Expenses:				
31 Administration Charges	\$ 12,011	\$ 10,933	\$ 15,000	\$ 15,000
70 Thanksgiving Park Distribution	228,205	207,735	285,000	285,000
TOTAL EXPENSES	\$ 240,216	\$ 218,669	\$ 300,000	\$ 300,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -

ADOBE EDA

FUND 67	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Revenue:				
31-10 Property Tax	\$ 1,231,875	\$ 1,167,523	\$ 675,000	\$ 1,300,000
TOTAL REVENUE	\$ 1,231,875	\$ 1,167,523	\$ 675,000	\$ 1,300,000
40 Expenses:				
80 Taking Entities	\$ 1,149,709	\$ 1,089,649	\$ 629,978	\$ 1,235,000
32 Administration	82,166	77,874	45,022	65,000
82 Redevelopment Expenditures	-	-	-	-
TOTAL EXPENSES	\$ 1,231,875	\$ 1,167,523	\$ 675,000	\$ 1,300,000
FUND SURPLUS/ (DEFICIT)	\$ -	\$ -	\$ -	\$ -



Photo: Rohit Rawit

OUTLETS AT TRAVERSE MOUNTAIN CDA

FUND 68	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Revenue:				
31-20 Sales Tax	\$ 245,139	\$ 183,319	\$ 820,000	\$ -
31-10 Property Tax	191,155	169,239	375,000	375,000
TOTAL REVENUE	\$ 436,294	\$ 352,558	\$ 1,195,000	\$ 375,000
40 Expenses:				
80 Sales Tax Reimbursement	\$ -	\$ -	\$ 820,000	\$ -
80 Property Tax Reimbursement	-	-	375,000	375,000
TOTAL EXPENSES	\$ -	\$ -	\$ 1,195,000	\$ 375,000
FUND SURPLUS/ (DEFICIT)	\$ 436,294	\$ 352,558	\$ -	\$ -

MEADOW POINTE CDA

FUND 83	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATED FY 2024	PLANNED FY 2025
Revenue:				
31-10 Property Tax	\$ 5,864	\$ 31,758	\$ -	\$ -
31-21 Sales Tax	101,313	61,887	100,000	100,000
TOTAL REVENUE	\$ 107,177	\$ 93,645	\$ 100,000	\$ 100,000
40 Expenses:				
80 Sales Tax Reimbursement	\$ -	\$ -	\$ -	\$ -
32 Reserves	-	-	100,000	100,000
82 Property Tax Reimbursement	501,313	61,887	-	-
TOTAL EXPENSES	\$ 501,313	\$ 61,887	\$ 100,000	\$ 100,000
FUND SURPLUS/ (DEFICIT)	\$ (394,136)	\$ 31,758	\$ -	\$ -



Photo credit: Mitt Nielsen



APPENDIX A

COMPREHENSIVE STAFFING DOCUMENT

STAFFING DOCUMENT

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
MAYOR & CITY COUNCIL					
Elected:					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	5.00	5.00	5.00	5.00	5.00
TOTAL FTE	6.00	6.00	6.00	6.00	6.00
OFFICE OF THE CITY ADMINISTRATOR					
Appointed:					
City Administrator	1.00	1.00	1.00	1.00	1.00
Recorder	1.00	1.00	1.00	1.00	1.00
Full-time:					
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Deputy City Administrator	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Events Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Communications & Public Outreach Manager	-	-	1.00	1.00	1.00
Human Resource Director	1.00	1.00	1.00	1.00	1.00
Human Resource Supervisor	1.00	1.00	1.00	1.00	1.00
Human Resource Generalist	-	-	-	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00
IT Manager	1.00	1.00	1.00	1.00	1.00
Systems/Database Analyst	-	-	1.00	1.00	1.00
IT Technician II	1.00	1.00	1.00	1.00	1.00
IT Technician I	2.00	2.00	2.00	2.00	3.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic Lead	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic II	2.00	2.00	2.00	2.00	3.00
Emergency Management Coordinator**	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Human Resources Assistant (2)	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.50
Events Specialist	-	-	-	-	0.50
Grant Writer	-	0.50	-	-	-
TOTAL FTE	22.00	22.50	23.50	24.50	27.00

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
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	1.00	1.00	1.00	1.00
Planner III	-	-	-	2.00	2.00
Planner II	-	3.00	3.00	-	-
Planner I	3.00	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Environmental Sustainability & Recovery Director	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Assistant Building Official / Plans Examiner	-	-	1.00	1.00	1.00
Lead Building Inspector	1.00	1.00	1.00	1.00	1.00
Residential Plans Examiner	-	-	1.00	-	-
Plans Examiner	1.00	1.00	1.00	2.00	2.00
Building Inspector I	-	2.00	2.00	3.00	3.00
Building Inspector II	4.00	2.00	2.00	1.00	1.00
Building Inspector III	3.00	3.00	1.00	3.00	3.00
Permit Technician I	-	-	1.00	1.00	1.00
Permit Technician II	2.00	2.00	2.00	2.00	2.00
Part-time Non-benefited:					
Planning Intern	0.50	0.50	0.50	0.50	0.50
Office Staff	1.00	1.00	1.00	0.50	0.50
TOTAL FTE	20.50	20.50	21.50	23.00	23.00
ECONOMIC DEVELOPMENT					
Full-Time:					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	1.00	1.00	1.00	1.00	1.00
ENGINEERING					
Full-time:					
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
Engineer III	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Engineering Technician	-	-	-	0.25	0.25
TOTAL FTE	6.00	6.00	6.00	6.25	6.25

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
FIBER					
Full-time:					
Fiber Manager	-	-	1.00	1.00	1.00
Assistant Fiber Manager	-	-	-	1.00	1.00
Lead Fiber Inspector	-	-	1.00	1.00	1.00
Fiber Inspector	-	-	-	2.00	2.00
TOTAL FTE	-	-	2.00	5.00	5.00
FINANCE					
Appointed:					
City Treasurer	1.00	1.00	1.00	1.00	1.00
Full-time:					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Customer Service Lead	1.00	1.00	1.00	-	-
Accountant	1.00	1.00	1.00	1.00	1.00
Accounts Payable Technician II	1.00	1.00	1.00	1.00	1.00
Utility Billing Technician II	3.00	3.00	3.00	3.00	3.00
Utility Billing Technician I	-	-	-	1.00	1.00
Part-time Non-benefited:					
Customer Service Technician I	-	-	-	-	-
TOTAL FTE	9.00	9.00	9.00	9.00	9.00
<i>*Staffing changes are accounted for with the creation of the Informtion Center in FY 2020.</i>					
FIRE					
Full-time:					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Captain	9.00	9.00	9.00	13.00	13.00
Fire Engineer	9.00	9.00	9.00	11.00	11.00
Firefighter/Paramedic	23.00	23.00	23.00	23.00	23.00
Firefighter/EMT-I	14.00	14.00	14.00	26.00	26.00
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Training Officer	-	1.00	1.00	1.00	1.00
Part-timer Non-benefited:					
Firefighter/Paramedic	1.50	1.50	1.50	0.50	0.50
Firefighter/EMT-I	1.00	1.00	7.00	2.50	2.50
Office Assistant	0.50	0.50	0.50	0.50	0.50
TOTAL FTE	66.00	67.00	73.00	85.50	85.50

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
INFORMATION CENTER					
Full-time:					
Information Center Manager	1.00	1.00	1.00	1.00	1.00
Information Center Lead	1.00	1.00	1.00	1.00	1.00
Information Center Technicians	3.00	3.00	4.00	4.00	4.00
Part-time Non-benefited:					
Information Center Technicians	2.00	2.00	1.50	1.50	1.50
TOTAL FTE	7.00	7.00	7.50	7.50	7.50
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
Court Clerk	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Clerk	1.50	1.50	1.50	1.50	1.50
In-Court Clerk	1.00	1.00	0.50	0.50	0.50
TOTAL FTE	5.50	5.50	5.00	5.00	5.00
LEGAL SERVICES					
Full-time:					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney/City Prosecutor	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	-	-	-	-	1.00
Legal Secretary Supervisor	-	-	-	1.00	1.00
Legal Secretary	1.00	2.00	2.00	2.00	2.00
Part-time Non-benefited:					
Assistant City Prosecutor	0.50	-	-	-	-
Legal Secretary	1.25	1.25	1.25	0.25	0.25
TOTAL FTE	4.75	5.25	5.25	5.25	6.25
LEISURE SERVICES					
Recreation Division (21, 22)					
Full-time:					
Recreation/Legacy Ctr. Director	1.00	1.00	1.00	1.00	1.00
Recreation/Legacy Ctr. Assistant Director	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Aquatics	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Operations	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Programs	1.00	1.00	1.00	1.00	1.00
Legacy Ctr. Supervisor/Leagues	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Assistant Aquatics Manager	1.00	1.00	1.00	1.00	1.00

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
LEISURE SERVICES CONT.					
Recreation Division (21, 22)					
Full-time:					
Aquatics Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Registration & Front Desk Manager	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Membership Secretary	0.58	0.63	0.76	0.76	0.76
Administrative Assistant	0.70	-	-	-	-
Fitness Director	0.43	0.39	0.40	0.40	0.40
Fitness Instructor	1.47	2.00	1.94	1.94	1.94
Kids Fitness Instructor Assistant	0.03	0.22	0.23	0.23	0.23
Slim to Win	-	-	-	-	-
LC Pool Maintenance	0.82	0.77	0.87	0.87	0.87
LC Assistant Pool Manager	2.64	2.52	3.04	3.04	3.04
LC Lifeguard Head	3.38	3.40	2.70	2.70	2.70
LC Lifeguard	13.94	13.40	13.02	13.02	13.02
LC Lifeguard Instructor	0.46	0.50	0.50	0.50	0.50
USA Head Swim Coach	0.62	0.67	0.69	0.69	0.69
USA Swim Coach	1.44	1.59	1.56	1.56	1.56
Head Swim Coach	0.08	0.16	0.19	0.19	0.19
Swim Coach	0.24	0.47	0.41	0.41	0.41
WSI Coordinator	-	-	0.02	0.02	0.02
WSI (Swim Lesson Instructor)	1.34	1.91	1.61	1.61	1.61
Private Swim Lesson Instructor	0.18	0.24	0.19	0.19	0.19
Building Manager	1.47	1.38	1.37	1.37	1.37
Center Court Manager	0.71	1.21	0.95	0.95	0.95
Center Court Personnel	1.55	2.79	3.17	3.17	3.17
Outdoor Concession Manager	0.13	0.03	-	-	-
Outdoor Concession Site Supvr.	0.23	0.06	-	-	-
Outdoor Concessions	0.30	0.07	-	-	-
Front Desk Head Manager	0.80	0.59	0.91	0.91	0.91
Front Desk Manager	3.50	3.48	3.40	3.40	3.40
Front Desk Staff	4.14	4.71	4.86	4.86	4.86
Preschool Head	0.34	0.30	0.32	0.32	0.32
Preschool Assistant	0.73	0.82	0.85	1.17	1.17
Day Care Manager	0.22	0.71	0.78	0.72	0.72
Day Care Staff	0.35	1.73	1.78	2.42	2.42
Program Coordinator	0.69	0.76	0.78	0.68	0.68
Head Cheer	0.05	0.11	0.10	0.07	0.07
Cheer Instructor	0.04	0.05	0.06	0.11	0.11

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
LEISURE SERVICES CONT.					
Part-time Non-benefitted:					
Head Dance	0.19	0.21	0.20	0.23	0.23
Dance Instructor	0.34	0.44	0.41	0.51	0.51
Other Instructors	0.07	0.09	0.09	0.09	0.09
Registration Staff	2.49	2.50	2.51	2.51	2.51
Rock Wall Attendant	0.43	0.42	0.48	0.48	0.48
Itty Bitty	0.59	0.73	0.71	0.71	0.71
League Supervisor	2.14	1.95	2.96	2.96	2.96
Official	7.63	7.42	6.91	6.91	6.91
Scorekeeper	1.76	1.53	1.34	1.34	1.34
Site Supervisor	0.20	0.16	0.16	0.16	0.16
Sports Instructor	-	-	-	-	-
Gymnastic Head Instructor	1.05	1.44	1.71	1.71	1.71
Gymnastic Instructor	4.64	4.73	4.58	4.58	4.58
Gymnastic Instructor Aid	-	-	0.06	0.06	0.06
Private Gymnastic Instructor	0.01	0.02	0.02	0.02	0.02
Equipment Personnel Gymnastic	2.57	2.45	2.50	2.50	2.50
Gymnastic Trade Supervisor	-	-	-	-	-
Gymnastic Trade Head Supervisor	-	-	-	-	-
OD Pool Maintenance	0.48	0.47	0.67	0.67	0.67
OD Pool Manager	1.03	0.99	1.53	1.53	1.53
OD Pool Cashier	1.27	1.38	1.78	1.78	1.78
OD Lifeguard	4.01	4.09	5.00	5.00	5.00
TOTAL FTE	86.49	91.69	95.03	95.03	95.03
Senior Services (68)					
Full-time:					
Senior Center Manager	1.00	1.00	1.00	1.00	1.00
Senior Services Program Coordinator	1.00	1.00	1.00	1.00	1.00
Part-Time Non-benefitted:					
Senior Center Aide	1.50	1.50	1.50	1.50	1.50
Shuttle Operator	-	-	-	1.00	1.00
TOTAL FTE	3.50	3.50	3.50	4.50	4.50
Library Division (74)					
Full-time:					
Library Director	1.00	1.00	1.00	1.00	1.00
Librarian	4.00	4.00	4.00	4.00	4.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Associate Librarian	3.00	3.00	3.00	4.00	4.00
Clerk	1.00	1.00	1.00	-	-

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
LEISURE SERVICES CONT.					
Part-Time Non-benefited:					
Clerk	8.00	8.00	6.70	6.70	6.70
Page	3.00	3.00	4.30	4.30	4.30
TOTAL FTE	21.00	21.00	21.00	21.00	21.00
Literacy Division (75)					
Full-time:					
Literacy Center Manager	1.00	1.00	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00	1.00	1.00
Part-time Non-benefited:					
Staff - 25 Hours/Week	2.50	2.50	2.50	2.50	2.50
Staff - 10-15 Hours/Week	4.13	4.13	4.13	4.13	4.13
Receptionist	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	9.63	9.63	9.63	9.63	9.63
TOTAL LEISURE SERVICES FTE	130.71	115.71	126.65	130.16	130.16
PARKS AND FACILITIES					
Full-time:					
Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Plumber	-	-	-	1.00	1.00
Custodian Lead	1.00	1.00	1.00	1.00	1.00
Buildings Worker	3.00	4.00	5.00	7.00	7.00
Facilities Lead/Construction Manager	1.00	1.00	1.00	1.00	1.00
Parks Planning Manager	-	-	1.00	1.00	1.00
Sports Park Supervisor	1.00	1.00	1.00	1.00	1.00
Sports Park Worker	2.00	3.00	3.00	5.00	5.00
Leisure Parks Supervisor	1.00	1.00	1.00	1.00	1.00
Leisure Parks Worker	6.00	6.00	6.00	7.00	7.00
Journey Electrician	1.00	1.00	1.00	1.00	1.00
HVAC Mechanic Lead	1.00	1.00	1.00	1.00	1.00
HVAC Mechanic	1.00	1.00	1.00	1.00	1.00
Buildings Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Parks Inspector/Project Manager	1.00	1.00	1.00	1.00	1.00
Irrigation Supervisor	1.00	1.00	1.00	-	-
Irrigation Worker	1.00	1.00	1.00	-	-
Urban Forestry, Trails, and Open Space Supervisor	1.00	1.00	1.00	1.00	1.00
Trails and Open Space Worker	2.00	3.00	3.00	5.00	7.00
Arborist Groundsman Worker	-	-	1.00	1.00	1.00
Administrative Assistant	-	-	-	1.00	1.00
Cemetery Sexton	1.00	1.00	1.00	1.00	1.00
Cemetery Supervisor	1.00	1.00	1.00	1.00	1.00
Cemetery Worker	2.00	2.00	2.00	2.00	2.00

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
PARKS AND FACILITIES CONT.					
Seasonal/Temporary:					
Cemetery Secretary	0.50	0.50	0.50	0.50	0.50
Laborer	7.50	7.50	7.50	3.50	3.50
TOTAL FTE	39.00	42.00	46.00	48.00	50.00
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	4.00	4.00	4.00	4.00	4.00
Police Sergeant	13.00	13.00	13.00	14.00	14.00
Police Corporal	10.00	10.00	10.00	9.00	9.00
Police Officer III	3.00	3.00	3.00	10.00	10.00
Police Officer II	9.00	9.00	9.00	11.00	11.00
Police Officer I	16.00	19.00	22.00	18.00	18.00
Victim Advocate Coordinator	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	2.00	2.00	-	-
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00	1.00
Records Redaction Specialist	-	-	-	1.00	1.00
Records Clerk	2.00	2.00	3.00	2.00	2.00
Records Manager	-	-	-	1.00	1.00
Part-time Non-benefited:					
Records Clerk	0.50	0.50	-	1.50	1.50
Front Desk Secretary/Dispatcher	2.00	2.00	2.00	1.50	1.50
Victim Advocate	0.50	0.50	0.50	0.50	0.50
Cares Coalition Coordinator/Assistant	-	-	-	1.00	1.00
Crossing Guard Coordinator	0.50	0.50	0.50	0.50	0.50
Crossing Guard	13.45	13.45	13.45	13.45	13.45
TOTAL FTE	79.95	83.95	87.45	93.45	93.45
POWER					
Full-time:					
Power Director	1.00	1.00	1.00	1.00	1.00
Assistant Power Director	-	-	1.00	1.00	1.00
Administrative Services Manager	-	-	1.00	1.00	1.00
Power Operations Manager	1.00	1.00	1.00	1.00	1.00
Planning & Engineering Manager	1.00	1.00	1.00	1.00	1.00
Resource Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	-	-	1.00	1.00
Administrative Assistant	-	-	1.00	1.00	1.00
Metering Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Metering Systems Technician	1.00	1.00	1.00	1.00	1.00

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
POWER CONT.					
Full-time:					
Meter Field Technician	1.00	1.00	1.00	-	-
Locator & Inspector	-	-	-	1.00	1.00
Warehouse Manager	1.00	1.00	1.00	1.00	1.00
Warehouse Laborer	-	-	1.00	1.00	1.00
Resource Scheduler	-	1.00	1.00	-	-
Power Line Field Supervisor	3.00	3.00	3.00	3.00	3.00
Journey Power Lineman	8.00	6.00	5.00	6.00	6.00
Power Groundsman	-	-	-	1.00	1.00
Apprentice Lineman	3.00	5.00	8.00	8.00	8.00
Street Light Technician	1.00	1.00	1.00	-	-
Power System Planner	2.00	2.00	2.00	1.00	1.00
Power Draftsman	1.00	1.00	1.00	1.00	1.00
Blue Stakes Technician	2.00	2.00	2.00	4.00	5.00
Scada Technician	-	1.00	1.00	1.00	1.00
Journey Subtechnician	1.00	1.00	1.00	1.00	1.00
Substation Supervisor	1.00	1.00	1.00	-	-
Program and Account Manager	1.00	1.00	-	-	-
Power Generation Technician	-	-	-	1.00	1.00
Part-time Non-benefited:					
Power Laborer	-	-	-	0.50	0.50
Mapping Specialist	-	-	-	0.50	0.50
Power Office Assistant	0.50	0.50	-	-	-
Warehouse Assistant	0.50	0.50	-	-	-
TOTAL FTE	32.00	34.00	38.00	41.00	42.00

PUBLIC WORKS					
Public Works Administration (62)					
Full-time:					
Public Works Director*	1.00	-	-	-	-
Administrative Assistant*	-	-	-	-	-
Public Works Inspection Supervisor*	1.00	-	-	-	-
Public Works Inspector*	3.00	-	-	-	-
GIS Technician*	1.00	-	-	-	-
TOTAL FTE	52.65	-	-	-	-

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

Streets (61)					
Full-time:					
Streets Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant*	1.00	1.00	1.00	1.00	1.00
Streets Supervisor	-	-	-	1.00	1.00
Pavement Manager	1.00	1.00	1.00	1.00	1.00

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Streets (61) (Cont.)					
Street Inspector**	-	-	-	-	-
Crew Foreman	1.00	1.00	1.00	-	-
Sign Manager	-	1.00	1.00	1.00	1.00
Sign Maintenance Technician	1.00	1.00	1.00	-	-
Streets Lead	-	1.00	2.00	2.00	2.00
Street Operator III	1.00	1.00	1.00	1.00	1.00
Street Operator II	-	-	1.00	4.00	4.00
Street Operator I	9.00	8.00	6.00	4.00	5.00
Seasonal/Temporary:					
Laborer	0.65	0.65	0.65	0.65	0.65
TOTAL FTE	16.65	16.65	16.65	16.65	17.65

*Moved from Public Works Administration **Moved to Water

Culinary Water (51)

Full-time:					
Public Works Director*	-	1.00	1.00	1.00	1.00
Water Systems Manager	1.00	1.00	1.00	1.00	1.00
Water Sampling Technician	1.00	1.00	1.00	1.00	1.00
Backflow Technician	-	-	-	-	-
Water Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Water Meter/Compliance Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	2.00	2.00	4.00	3.00	3.00
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	-	-	2.00	3.00	3.00
Water Meter Lead	-	-	-	1.00	1.00
Water Meter Technician	2.00	2.00	2.00	-	-
Public Works Inspection Supervisor*	-	1.00	1.00	-	-
Public Works Inspector*	-	2.00	2.00	3.00	3.00
GIS Coordinator*	-	1.00	1.00	1.00	1.00
Journey Electrician	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	11.00	16.00	19.00	20.00	20.00

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

Waste Water (52)

Full-time:					
Wastewater Systems Supervisor	1.00	1.00	1.00	-	-
Wastewater Lead	-	1.00	2.00	3.00	3.00
Public Works Inspections Supervisor	-	-	-	1.00	1.00
Public Works Inspector*	-	1.00	1.00	-	-
Wastewater Systems Operator IV	2.00	2.00	-	1.00	1.00
Wastewater Systems Operator III	3.00	-	-	-	-

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
Waste Water (52) (Cont.)					
Wastewater Systems Operator II	1.00	2.00	4.00	2.00	2.00
Wastewater Systems Operator I	-	1.00	-	2.00	2.00
TOTAL FTE	7.00	8.00	8.00	9.00	9.00
<i>*Position moved from Public Works Administration (Department 62) starting in FY 2022</i>					
Pressurized Irrigation (55)					
Full-time:					
Water Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Water Systems Operator IV	-	-	1.00	2.00	2.00
Water Systems Operator III	2.00	2.00	-	-	-
Water Systems Operator II	1.00	1.00	1.00	-	-
Water Systems Operator I	-	-	-	1.00	1.00
Electrician/Instrumentation Technician	-	-	-	-	-
Blues Stakes Technician	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	5.00	5.00	4.00	5.00	5.00
Storm Drain (57)					
Full-time:					
Storm Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Storm Water Systems Lead	-	2.00	2.00	2.00	2.00
Storm Water Systems Operator IV	1.00	2.00	1.00	1.00	1.00
Storm Water Systems Operator III	1.00	1.00	1.00	-	-
Storm Water Systems Operator II	3.00	2.00	3.00	1.00	1.00
Storm Water Systems Operator I	1.00	-	2.00	4.00	4.00
Storm Water Systems S.W.P.P. Inspector	-	2.00	2.00	2.00	2.00
Storm Water Management Engineer	1.00	1.00	1.00	1.00	1.00
TOTAL FTE	7.00	10.00	13.00	12.00	12.00
TOTAL PUBLIC WORKS FTE	46.65	55.65	60.65	62.65	63.65

POSITION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PLANNED FY 2025
OVERALL STAFFING TOTAL					
General Government:					
Mayor and Council	6.00	6.00	6.00	6.00	6.00
Office of the City Administrator	21.50	22.00	23.50	24.50	27.00
Community Development	20.50	20.50	21.50	23.00	23.00
Economic Development	1.00	1.00	1.00	1.00	1.00
Engineering	6.00	6.00	6.00	6.25	6.25
Finance	9.00	9.00	9.00	9.00	9.00
Information Center	7.00	7.00	7.50	7.50	7.50
Justice Court	5.50	5.50	5.00	5.00	5.00
Legal Services	4.75	5.25	5.25	5.25	6.25
Parks and Facilities	39.00	42.00	45.00	48.00	50.00
TOTAL FTE	120.25	124.25	129.75	135.50	141.00
Public Safety:					
Fire	66.00	67.00	73.00	85.50	85.50
Police	79.95	83.95	87.45	93.45	93.45
TOTAL FTE	145.95	150.95	160.45	178.95	178.95
Leisure Services:					
Senior Services	3.50	3.50	3.50	4.50	4.50
Library	21.00	21.00	21.00	21.00	21.00
Literacy Center	9.63	9.63	9.63	9.63	9.63
Recreation	86.50	91.69	95.03	97.33	97.43
TOTAL FTE	120.63	125.82	129.16	132.46	132.56
Public Works:					
Public Works Administration	6.00	-	-	-	-
Streets	15.65	16.65	16.65	16.65	17.65
TOTAL FTE	21.65	16.65	16.65	16.65	17.65
Enterprise:					
Power	32.00	34.00	38.00	41.00	42.00
Fiber	-	-	2.00	5.00	5.00
Culinary Water	11.00	16.00	19.00	20.00	20.00
Waste Water	7.00	8.00	8.00	9.00	9.00
Pressurized Irrigation	5.00	5.00	4.00	5.00	5.00
Storm Drain	8.00	11.00	12.00	12.00	12.00
TOTAL FTE	63.00	74.00	83.00	92.00	93.00
OVERALL TOTAL FTE	471.48	491.67	519.01	555.56	563.16
TOTAL FULL-TIME	338.00	354.00	375.00	416.00	423.00
TOTAL PART-TIME	133.48	137.67	144.01	139.56	140.16

Positions added in this year's budget include 2 parks maintenance positions, 1 prosecuting attorney, 1 streets worker, 1 lead blue stakes technician in Power, 1 IT technician, 1 fleet mechanic, and 1 part-time events specialist.



APPENDIX B

GLOSSARY

GLOSSARY

A

ACCOUNTING PERIOD:

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

ACCOUNTING SYSTEM:

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

ACCRUAL BASIS:

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

ACTUAL:

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

ADOPTED:

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

ADOPTED BUDGET:

The financial plan for the fiscal year beginning July 1.

ALLOCATED COST:

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

ALLOTMENT:

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

AMENDED OR REVISED BUDGET:

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

AMORTIZATION:

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

APPROPRIATION:

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

ASSESSED VALUATION:

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

ASSESSMENT ROLL:

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

AUDIT:

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

B

BALANCED BUDGET:

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

BALANCE SHEET:

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

BASE BUDGET:

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

BASIS OF BUDGETING:

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

BEGINNING FUND BALANCE:

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

BOND:

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

BUDGET:

A plan of financial operation embodying an estimate of proposed means of financing. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriate body.

BUDGETING (APPROPRIATING):

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

BUDGET CALENDAR:

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

BUDGET DOCUMENT:

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

BUDGET MESSAGE:

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

BUDGET MODIFICATION:

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

BUDGET RETREAT:

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

BUDGET SUPPLEMENT:

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

BUDGETARY BASIS:

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

C

CAPITAL BUDGET:

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

CAPITAL IMPROVEMENT PLAN:

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

CAPITAL OUTLAYS (EXPENDITURES):

Expenditures for the acquisition of capital assets.

CAPITAL PROJECT:

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

CAPITAL PROJECTS FUND:

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

CASH BASIS:

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

CASH FLOW BUDGET:

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

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

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

CHARGES FOR SERVICES:

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

CIP:

See CAPITAL IMPROVEMENT PLAN.

COMMODITIES:

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

CONSUMER PRICE INDEX (CPI):

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

CONTINGENCY:

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

CONTINUATION BUDGET:

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

CONTRACTS PAYABLE:

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

CONTRACTUAL SERVICES:

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

CONTRIBUTIONS:

Funds received for a specific purpose.

CURRENT LEVEL OF SERVICE:

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

D

DEBT SERVICE:

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

DEBT SERVICE FUNDS:

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

DEMAND:

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

DEFICIT

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

DEPARTMENT:

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

DEPRECIATION:

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

DIRECT SALES:

Gross retail sales that are collected from local businesses.

DIVISION:

A sub-unit of a Department organization.

E

ELEMENT (GENERAL PLAN):

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

ENCUMBRANCE:

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

ENDING FUND BALANCE:

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

ENTERPRISE FUND:

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

EXPENDITURES:

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

F

FEES:

Charges for specific services.

FIBER NETWORK PROJECT:

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

FINANCIAL POLICY:

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

FINES AND FORFEITURES:

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

FISCAL YEAR:

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

FORECAST:

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

FULL-TIME EQUIVALENT (FTE):

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

FUND:

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

FUND BALANCE (EQUITY):

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

FUNDING SOURCES:

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

FUND SUMMARY:

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

G

GAAP ADJUSTMENTS:

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

GASB 34:

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

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

GENERAL FUND:

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

GENERAL LONG-TERM DEBT:

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

GENERAL OBLIGATION BONDS (G.O. BONDS):

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

GOVERNMENTAL FUNDS:

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

GRANT:

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

I

IMPACT FEES:

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

IMPROVEMENT DISTRICTS:

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

INFRASTRUCTURE:

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

IN-LIEU PROPERTY TAX:

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

INTER-FUND TRANSFER:

Amounts transferred from one fund to another.

INTERGOVERNMENTAL REVENUES:

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

INTERNAL SERVICE FUND:

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

ISO:

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

L

LEGISLATIVE ISSUES:

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

LICENSES AND PERMITS:

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

M

MEASURE:

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

MISCELLANEOUS (FUNDING SOURCE):

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

MISSION STATEMENT:

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

MODIFIED ACCRUAL BASIS:

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

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

N

NET ASSETS:

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

NET INCOME:

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

O

OBJECTIVE:

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

OPERATING BUDGET:

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

OPERATING REVENUE:

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

ORDINANCE:

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

OTHER FISCAL ACTIVITY:

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

OUTSTANDING DEBT:

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

P

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

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

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

PAY-AS-YOU-GO FINANCING:

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

PERFORMANCE BUDGET:

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

PERFORMANCE INDICATOR:

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

PERFORMANCE MEASURE:

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

PERSONAL SERVICES:

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

PROGRAM:

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

PROGRAM BUDGET:

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

PROJECT COSTS:

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

PROPERTY TAX:

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

PROPRIETARY FUNDS:

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

R

RDA:

See REDEVELOPMENT AGENCY.

RE-BUDGET:

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

REDEVELOPMENT AGENCY:

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

REFUNDING:

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

REPLACEMENT SCHEDULE:

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

RESERVE:

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

RESIDUAL EQUITY:

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

RESTRICTED REVENUES:

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

REVENUE:

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

REVENUE BONDS:

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

RETAINED EARNINGS:

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

S

SELF INSURANCE:

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

SERVICE LEVELS:

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

SPECIAL REVENUE FUNDS:

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

T

TAX INCREMENT FINANCING:

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

TAX RATE:

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

TAX RATE LIMIT:

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

TAXES:

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

TENTATIVE BUDGET:

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

TRANSFERS:

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

U

USER FEES:

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

Z

ZERO-BASE BUDGETING (ZBB):

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