

SPECIAL SERVICE LIGHTING DISTRICT
OF THE
CITY OF OREM

TENTATIVE BUDGET

FISCAL YEAR 2026-2027



City of Orem
56 North State Street
Orem, Utah 84057
www.orem.gov

**SPECIAL SERVICE LIGHTING DISTRICT
OF THE
CITY OF OREM
TENTATIVE BUDGET**

FISCAL YEAR 2026-2027

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FISCAL YEAR 2026-2027

**STREET
LIGHTING
FUND**

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STREET LIGHTING FUND

The Special Service Lighting District (or Street Lighting Fund) is a separate legal entity from the City of Orem that has the statutory ability to provide street lighting services within the City. The City Council acts as the governing authority for the Special Service Lighting District.

REVENUES

Revenues for the Street Lighting Fund are primarily derived from a street lighting fee collected on city utility bills and a contribution from the City's General Fund.

REVENUE DESCRIPTION	ACTUAL FY '23-'24	ACTUAL FY '24-'25	ESTIMATED ACTUAL FY '25-'26	TENTATIVE BUDGET FY '26-'27
Street Lighting Fees	\$ 1,070,404	\$ 1,332,283	\$ 1,307,500	\$ 1,350,000
Interest Earnings	50,754	39,128	40,000	30,000
Miscellaneous Revenues	3,540	25,070	50,000	35,000
Convenience Fees - Credit Cards	3,876	4,074	3,500	4,000
Contributions from Other Funds	15,000	15,000	15,000	15,000
Appropriations of Surplus	-	-	-	260,000
FUND TOTALS	<u>\$ 1,143,574</u>	<u>\$ 1,415,555</u>	<u>\$ 1,416,000</u>	<u>\$ 1,694,000</u>

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FISCAL YEAR 2026-2027

STREET LIGHTING FUND

BUDGET SUMMARY

STREET LIGHTING FUND

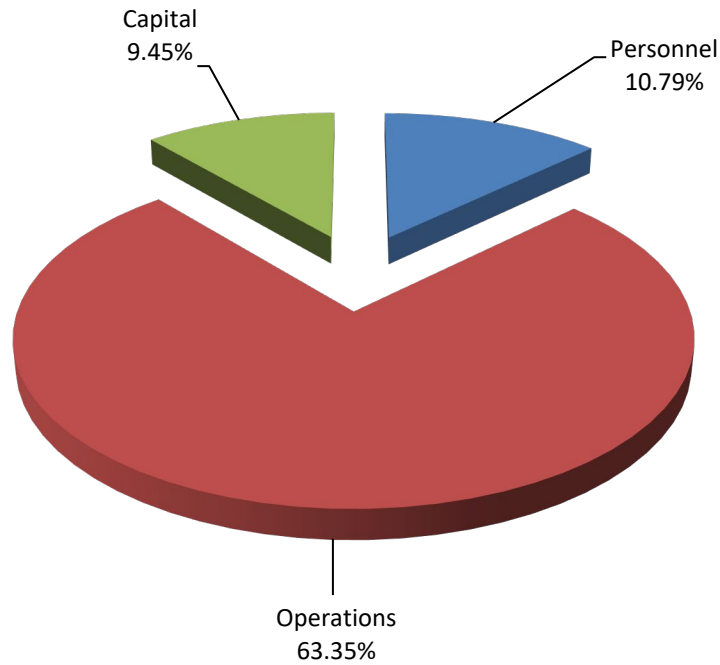
FY 2026 - 2027

	# OF EMP. *	PERSONNEL	OPERATIONS	CAPITAL	TOTAL
Street Lighting Administration	1	\$ 231,688	\$ 395,809	\$ 420,000	\$ 1,047,497
Street Lighting Electric Power	0	-	102,000	-	102,000
Street Lighting Holiday Lighting	0	-	250,000	-	250,000
Street Lighting Energy Savings Lease	0	-	294,503	-	294,503
TOTALS	1	\$ 231,688	\$ 1,042,312	\$ 420,000	\$ 1,694,000

* Number of benefitted employees

STREET LIGHTING FUND

Expenditures by Category



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STREET LIGHTING FUND

EXPENSES

Provides administration and maintenance services for the City Street Lighting program and provides funding for the street lighting lease that paid for energy efficiency improvements to the City-wide street lighting system.

EXPENSE DESCRIPTION	ACTUAL FY '23-'24	ACTUAL FY '24-'25	ESTIMATED ACTUAL FY '25-'26	TENTATIVE BUDGET FY '26-'27
Salaries & Wages - Permanent	\$ 65,680	\$ 65,680	\$ 66,359	\$ 69,457
Salaries & Wages - Temporary	26,719	26,719	64,300	110,000
Salaries & Wages - Overtime	9,325	9,325	11,000	11,000
Fringe Benefits	42,364	42,364	41,176	41,231
Subscriptions, Memberships, & Publications	270	270	290	290
Employee Development	1,854	1,854	2,500	2,500
Supplies	1,483	1,483	2,000	2,000
Uniforms	512	512	1,200	2,200
Equipment	5,055	5,055	11,000	15,000
Fuel	2,954	2,954	3,500	3,500
Electric Power	100,716	100,716	102,000	102,000
Telephone & Communications	214	214	2,000	6,000
Maintenance & Repair	51,788	51,788	95,750	95,750
Fleet Maintenance Charge	6,276	6,276	3,485	5,168
Facilities Maintenance Charge	1,167	1,167	1,385	1,448
Professional & Technical Services	-	-	200,000	250,000
Insurance & Surety	458	458	609	961
Miscellaneous Expenses	52	52	119,303	25,434
Administration Charge	68,480	68,480	93,045	94,823
Purchasing & Warehousing Charge	6,831	6,831	2,103	5,811
Information Technology Charge	11,808	11,808	15,458	20,358
Equipment Lease/Rent	-	-	2,500	2,500
311 Services Charge	10,384	10,384	9,211	9,335
Bad Debt Expense	473	473	2,000	2,000
Depreciation Expense	121,708	121,708	-	-
Street Lighting Construction	-	-	120,000	380,000
Vehicle Replacement & Other Capital Items	-	-	40,000	40,000
Contributions to Other Funds	671,901	671,901	403,826	395,234
FUND TOTALS	\$ 1,208,472	\$ 1,208,472	\$ 1,416,000	\$ 1,694,000

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**FEES &
CHARGES**

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FISCAL YEAR 2026-2027

STREET LIGHTING FUND

FEES & CHARGES

The City has moved into maintaining a mature street lighting system. The fees listed in the table below will cover ongoing system operations and maintenance with a small capital budget. The City has adopted an ELU structure which bills each residence, business, and institution one ELU of \$3.36 per month.

STREET LIGHTING FEE

Fee Description	Proposed Fee
Street Lighting Fee (cost per month):	
All Neighborhoods	\$3.36
All businesses, apartments, institutional accounts (schools, churches, nonprofits, etc.) *	\$3.36

* Businesses will pay their annual street lighting fee upon issuance or renewal of their business license.
(12 Months x \$3.36 = \$40.32)

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**FUND
TRANSFERS**

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FISCAL YEAR 2026-2027

STREET LIGHTING FUND

OVERVIEW

This section of the FY 2026-2027 Tentative Budget outlines and summarizes the intended transfers of money from the City's Street Lighting Fund to other funds as required under Utah Municipal Code 10-6-135.5(3)(b).

TRANSFERS

The Street Lighting Fund transfers that are not classified as an allocation of costs between funds, are not associated with costs pertaining to the purpose for which this fund was created, and will not be repaid are listed in the table below.

<u>TRANSFER FROM</u>	<u>TRANSFER TO</u>	<u>TRANSFER AMOUNT</u>	<u>% OF TOTAL ENTERPRISE FUND EXPENDITURES</u>
Street Lighting Fund	General Fund	\$ 15,000	0.9%



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