

ADOPTED BUDGET

FY 2021 - 2022



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Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY, UTAH

Pleasant Grove City

State of Utah

Final Budget

Fiscal Year July 1, 2021 to June 30, 2022



Elected Officials

Mayor Guy Fugal

Dianna Andersen	Eric Jensen	Cyd LeMone	Todd Williams	Brent Bullock
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Prepared by:

Denise Roy, Finance Director

Mike Gourley, Treasurer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pleasant Grove City
Utah**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

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Honorable Mayor, City Council Members, Citizens and Staff of Pleasant Grove City:

We are pleased to submit to you the budget for the 2021-2022 fiscal year. This budget represents the culmination of many hours of work by the Mayor, City Council, and City staff. Our budget process is intended to provide for Pleasant Grove's current needs, while maintaining a long-term focus, all in a public, transparent manner. We wish to thank all those who participated in this process.

Each year, as we go through the budgeting process, we face a difficult task to balance operating and capital needs and match those to our available resources. Unfortunately, we are never able to fully fund all worthwhile programs or projects. Our aim is to set priorities that best allocate the available funds.

During the past year and half, for the most part our city has been immune to the local and global economic impacts of the COVID-19 health pandemic. The City was allocated \$2.7 million of the CARES Act funds through Utah County, these monies were used to cover our Public Safety Compensation from March through December 31, 2020. The City was notified during the FY2022 budget process that we will be receiving ARPA funds (American Rescue Plan) in the amount of \$4,527,858 in two tranches. The City plans on using the funds to complete water infrastructure projects.

This year's budget forecasts General Fund revenues (not including transfers/fund balance) of \$24,489,454 and total governmental revenues of \$42,980,452. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$16,215,660. The City realizes the importance to properly care for and expend these funds in a responsible and transparent manner. This budget document is intended to provide the public with information towards the achievement of this goal.

The following sections will emphasize specific, key issues and how they are addressed in the upcoming year's budget.

Revenues

The revenue and taxation section of this budget document gives detailed information related to how the City derives its revenues. We encourage you to review that section. Sales tax revenue trends, before COVID-19, were looking positive both for statewide sales and for sales occurring in Pleasant Grove. For the 2022 budget, the budget adopted was higher than FY 2021 estimated actuals by \$72,000 and \$793,130 than FY2020 actuals. The city, residents and businesses have demonstrated an incredible resiliency in the face of the pandemic challenges with improving physical and economic health. Based on the growth that has occurred in the City, we anticipate modest increases in property taxes in the amount of \$58,503. It is often difficult to forecast revenues, during the budget adoption process and a 60-day timing delay for various revenue sources.

Capital Equipment

The City has emphasized in recent years the importance of adequately funding capital equipment to maintain properly functioning equipment. Keeping up with equipment maintenance and replacement will emphasize performance and safety and, in the long run, be more cost efficient. Pleasant Grove already has a plan in place to replace public safety equipment in a reasonable rotation. In the upcoming budget year, the city has provided funding to continue to support the replace and rotation of fleet vehicles, computer, and recreation equipment through an ongoing lease program.

Employee Costs

For a city of over 39,000 residents, Pleasant Grove has a relatively small work force. Without question, the ability of Pleasant Grove to provide quality services to its residents is centered on maintaining a quality workforce. This budget includes a substantial pay increase for all City employees. The City had committed monies to fund a city-wide employee compensation study during FY2020, which was completed in February 2020. The City committed to fund the wage study over the course of two fiscal years, approximately \$325,000 in FY2021 and the remaining \$492,000 in FY2022.

Health insurance premiums is always a major factor in personnel costs. The city was able to remain with their current health plan provider with 9.5% increases, and to keep City employee's contribution to a limited out of pocket amount.

I believe we have maintained a balance between taking care of the City's employees and not allowing personnel costs to consume too much of the city budget. The target is to keep personnel expenses at 75% of the General Fund expenses, this will continue to be a challenge each year as health insurance premiums and other employee benefits continue to increase.

Budget Planning and Management

An integral part of the budget process is the adoption of and adherence to the City's *Budget Management Guidelines*. These guidelines are adopted with the budget and set targets for areas such as: debt management, personnel costs, fund balance. They also provide direction to assist the City in compiling the budget according to sound fiscal management practices.

Included in the budget is a section providing 5-year projections for all enterprise funds. The purpose of these projections is to provide a forward-looking analysis at the City's utility functions. By closely monitoring future operational, capital, debt service, and other expenditures; the city can more accurately evaluate and align current and future utility rates.

In May 2021, the city entered into an agreement with Lewis Young Robertson & Burningham, Inc. to help the city establish a comprehensive financial sustainability plan (CFSP) and funding analysis for the General Fund. The CFSP is a means to link the community-based goals with implementation strategies over a long-term planning period. The CFSP is mutually a written implementation plan, an updateable management and communication tool, as well as a decision-making process/tool used by staff and elected officials. The anticipated completion of the analysis is February 2022.

Currently, department directors and staff are working on a new mission/vision/value statement for the organization. Once this process is complete, the city and each department will work towards established clearly stated goal and objectives for their division/department which provides objective measures of progress towards accomplishing the government's mission as well as goals and objectives for specific departments and programs.

Capital Projects

General Fund transfers in the amount of \$5,094,280 was allocated in FY2021 for capital project needs. These monies were made available by General Fund Balance savings from FY2020, CARES monies, and excess revenues received over budget during FY2021. The City Council and Administration spent a great deal of time and effort with City staff to identify the greatest needs and allocating the resources accordingly.

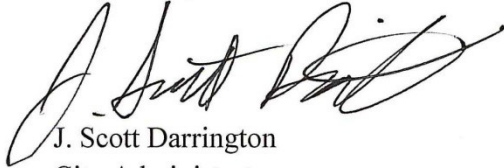
Adequate funding of road expenditures has been an ongoing topic of budget discussions for some time. After receiving a study that assessed the current condition of all City roads and estimate the amount of annual appropriations necessary to eventually bring all City roads up to a reasonable condition, the City implemented a road fee in May 2018 and began billing utility customers in August 2018. The fee does not fund the entire amount needed each year based on the City's pavement preservation plan, but will help the City move closer to improving road conditions throughout the entire City. The funds are not currently being collected or used due to pending litigation. The city closed on a road bond in July 2021 in excess of \$6 million to cover road projects listed in the City's 3-year road plan.

Other capital-related expenditures will occur to fund repairs and improvements to the City's utility infrastructure. These projects include: water line replacements, sewer line re-linings, and storm water ditch repairs.

Conclusion

The City remains committed to increasing our tax base by having economic development be our #1 priority. This future tax base will allow the city to update current amenities and possibly add further amenities in the future. Our success would not be possible without the support and pride that the citizens and employees continue to provide in making our community better in many ways.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J. Scott Darrington". The signature is fluid and cursive, with a large initial "J" and "S".

J. Scott Darrington
City Administrator

Mayor & City Council

Mayor Guy Fugal



City Council Members



Dianna Andersen



Eric Jensen



Cyd LeMone

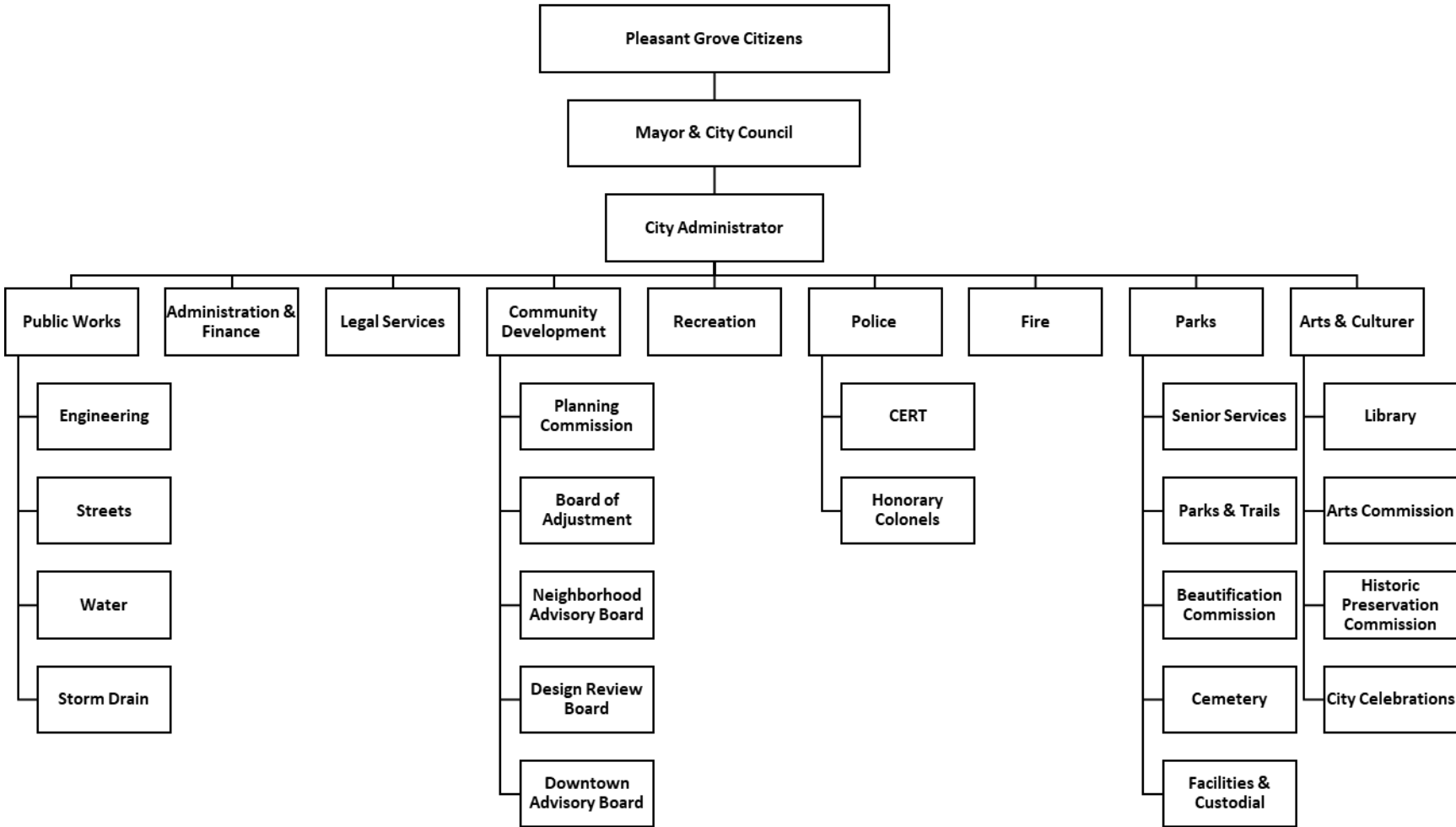


Todd Williams



Brent Bullock

Pleasant Grove City



Mission

Mission

To provide essential services and life-enriching amenities to every resident of Pleasant Grove

We don't just sustain life, we enrich it!

Vision

Vision

To become the best-run city in Utah

Every employee asks, "How will I run the city today?"

Strategies

Strategies

- 🌳 Proud, Satisfied Citizens
- 🌳 Vibrant Business Climate
- 🌳 Professional, Happy Employees

Three key strategies essential to achieving our Vision

Values

Values

Safe Consistent Courteous

Prioritized ways in which we exhibit professionalism



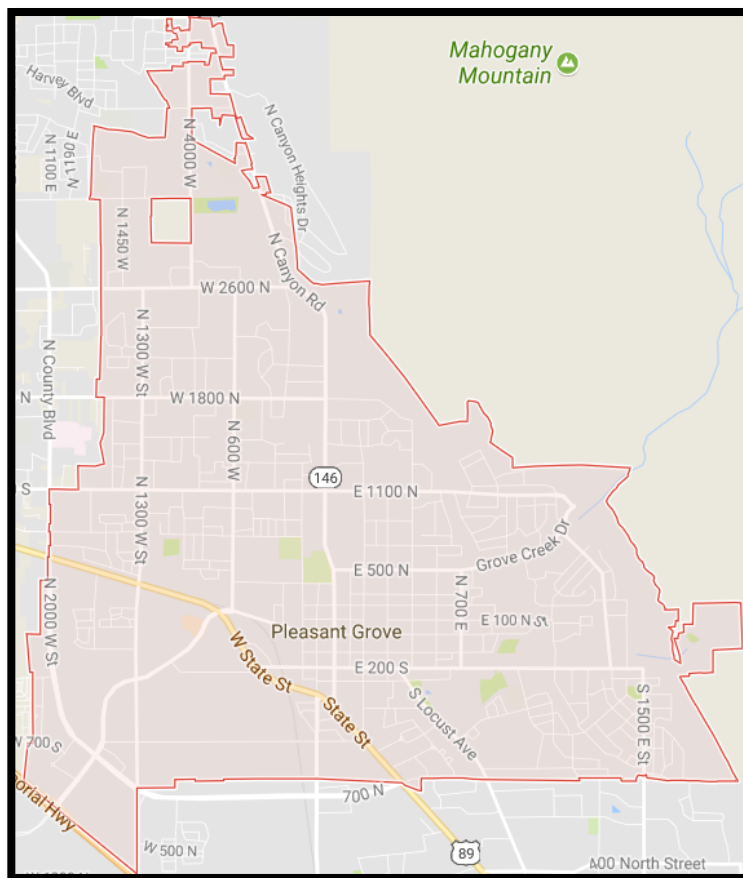
Summary



Community Profile

Geography

Pleasant Grove is a suburban community located in the northern portion of Utah County. Sitting at the base of Mount Timpanogos, in the Wasatch Mountain range, the City is located in a beautiful setting close to numerous outdoor recreational activities. Pleasant Grove is located within a short driving distance to two urban areas, 36 miles south of Salt Lake City and 11 miles north of Provo. The total area of Pleasant Grove is 9.17 square miles.



Form of Government

Pleasant Grove operates under a six member council form of government, where powers are vested in a council consisting of six members, one of which is the mayor. The mayor is the chair of the council and presides at all meetings. Except in limited circumstances, the mayor is a nonvoting member of the council. The mayor does vote on whether to appoint or dismiss a city administrator, or in case of a tie vote of the other council members.

The mayor is the chief executive officer of the City. This means that all employees of the municipality report to him or her. The council is the legislative body and exercises the legislative powers and performs the legislative duties of the municipality by ordinance or resolution, as may be appropriate.

Pleasant Grove History

After initial settlement by Mormon pioneers in September 1850, Pleasant Grove was incorporated on January 19, 1855. The first municipal election was held in May 1855 and Henson Walker took office as the first Mayor.

The city was originally called Battle Creek, named for a battle which took place near there in 1849 between settlers and a small band of Ute Indians. The settlers later decided they needed a more uplifting name and began calling their town Pleasant Grove after a grove of cottonwood trees located between Battle Creek and Grove Creek, near the current-day intersection of Locust Avenue and Battle Creek Drive. A monument with a plaque describing this battle is located at Battle Creek Park, at the mouth of Battle Creek Canyon.

Because of conflicts with Native Americans, the settlers were instructed to build a fort for protection which occupied 16 city blocks. At the time, homes were built inside the fort. Although the fort no longer stands, memorial cornerstones were erected by local historians. A meeting house and school house were also constructed to meet the spiritual and educational needs of the people who came to Pleasant Grove.



Main Street circa 1950

Life was difficult. The settlers faced famine and hunger. They had to rely on one another to survive winters. The meeting house was also used as a storehouse, but a fire brought the building and its contents to the ground without enough time to re-stock before winter came again.

Life wasn't only filled with hardships, however. The people often met socially and created an annual festival – Strawberry Days – named for the abundant strawberry crop every summer. First held in 1921, Strawberry Days continues to this day as the longest continuing community celebration in Utah.

Budget Management Guidelines

City management, under the direction of the Mayor and City Council, has established guiding principles to be used in the preparation of the City's annual budget. These principles assist the City in keeping budget levels within acceptable parameters. They also can be used to identify areas in which the City needs to improve and assist in the establishment of specific goals related to matters such as debt levels, fund balances, and personnel expenditures. Each principle is listed separately below.

Fiscal Procedures. Pleasant Grove's accounting and budgeting procedures are consistent with those established by the State's Fiscal Procedures Act, the Governmental Accounting Standards Board, and guidelines recommended by the Government Finance Officers Association. The City will undergo an independent audit each year and will work quickly to remedy any findings identified through this audit.

Investment Policy. All investments will be made in strict conformance with the Utah Money Management Act, which governs the investment of public funds. In its investments, the City seeks to maintain liquidity so that cash is available as needed for operating expenses. The City seeks to maximize its yield from investments, but not at the expense of security and liquidity.

Fund Balance. Fund balance consists of residual amounts held in each fund that can be used for future expenditures. City management realizes the need to maintain adequate reserves as a resource for large, emergency expenditures. Therefore, the City will strive to maintain a minimum 15% of its general fund balance in reserves. Also, all utility funds will strive to maintain a cash balance of 180 days of annual operating expenditures.

Debt Affordability. Utah law establishes limits on the amount of general obligation debt not to exceed 4% assessed property valuation. Additionally, Pleasant Grove has established a maximum of 6% of general fund revenue, which can be budgeted for annual debt service.

Utility Fund Budgets. The maintenance of safe, reliable, and affordable service is required for City utilities on a long-term basis. Therefore, the City will maintain 5 year prospective budgets for culinary water, pressurized irrigation, sewer, and storm drain budgets. By consistently looking forward in the analysis of revenues, expenditures, debt service, and capital costs the City will be better able to provide the type of services expected by residents. Capital costs include both the installation of new infrastructure and the replacement of worn-out infrastructure.

One-Time Revenues. Utilizing one-time revenues for operations puts future operations at risk. Pleasant Grove will utilize one-time or temporary revenue to fund capital projects or to make other nonrecurring purchases.

Emergency Management. City management realizes the potential financial crisis that can occur in association with a natural disaster or other emergency situation. In addition to maintaining the City's General Fund balance at 15% of revenues, procedures and guidelines have been established to track emergency expenditures in a way that will provide the City maximum cost recovery, should funding be made available.

Capital Replacement. Regular maintenance and replacement of capital equipment and facilities will provide greater services to City residents and save money in the long run. Therefore, the City will set a target of 4% of General Fund revenue to fund a capital replacement fund. Additionally, any unspent funds from the maximum established by debt affordability guidelines may be used towards the capital replacement fund.

Personnel Planning. Personnel costs are by far the largest expenditure in the General Fund. The City must manage personnel costs closely in order to maintain a properly paid workforce without allowing costs to become unmanageable. A guideline has been established that would set a target of approximately no more than 75% of general fund expenditures to be spent on personnel costs.

Council Reports. In order for the City Council to properly fulfill their duty as elected officers, regular reporting must be provided. City staff will issue a report quarterly to the City Council, which provides information on City revenues, expenditures, and a comparison to budget.

Annual Reports. The City will prepare an annual financial report as well as an annual budget report, which will be posted to the City's website. Additionally, a summary of these reports will be prepared for the purpose of providing the public an easy to read report in "plain language" expressing the financial position and activities of the City.

Balanced Budget. Utah State law requires each budget to be balanced. This is defined as all anticipated revenues must equal expenditures. Use of fund balance can be used as an anticipated revenue as long as funds are available.

Revenue & Taxation

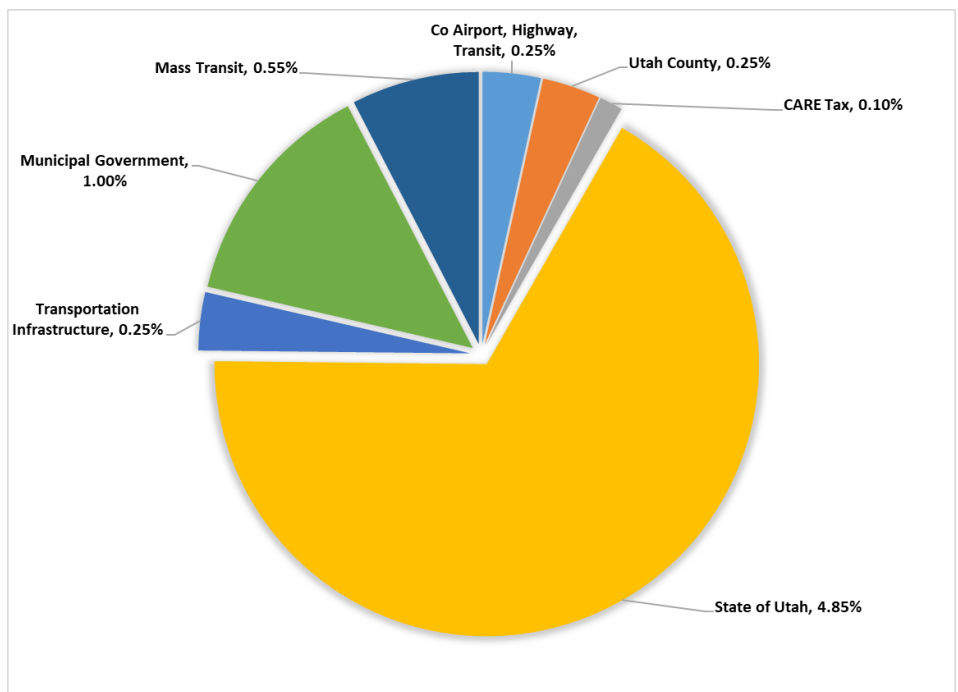
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent of this section is to present the City's financial structure in a straightforward and transparent manner. The City receives revenues from several types of activities. These include general activities, special revenue activities, and enterprise activities. Each of these revenue sources is described below.

General Activities

General activities include those functions most typically associated with a municipal government. These include police, fire, streets, parks, recreation, and community development. While some services provided by these functions are associated with a fee for use, the vast majority are not. Rather, they are funded through various taxes collected by the City. The three largest sources of tax revenue are sales tax, property tax, and franchise tax.

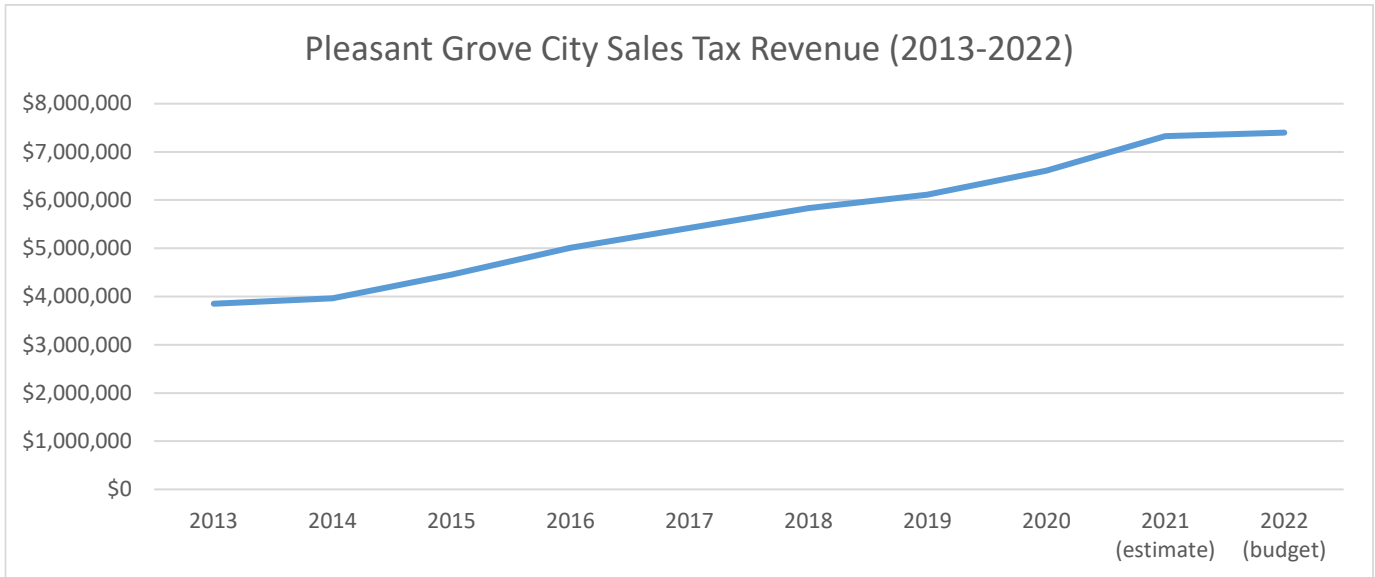
Sales Tax. Sales tax is the largest source of revenue for Pleasant Grove City. Sales tax accounts for 56% of total tax revenue and 48% of total General Fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined by the Utah State legislature.

All taxable sales that take place in Pleasant Grove are taxed at a rate of 7.25%. 1% of the 7.25% is distributed to local taxing entities. According to the formula established by the State, one-half of this 1% is distributed directly to the local taxing entity in which the sale occurred. The other half is put into a statewide pool and distributed based on the population of all local taxing entities. Pleasant Grove has a large population relative to its taxable sales and thus receives in excess of \$1 for every dollar of sales tax collected in the City. For the year ending June 30, 2021, Pleasant Grove received \$1.36 for every \$1.00 of local option sales tax collected in the City.

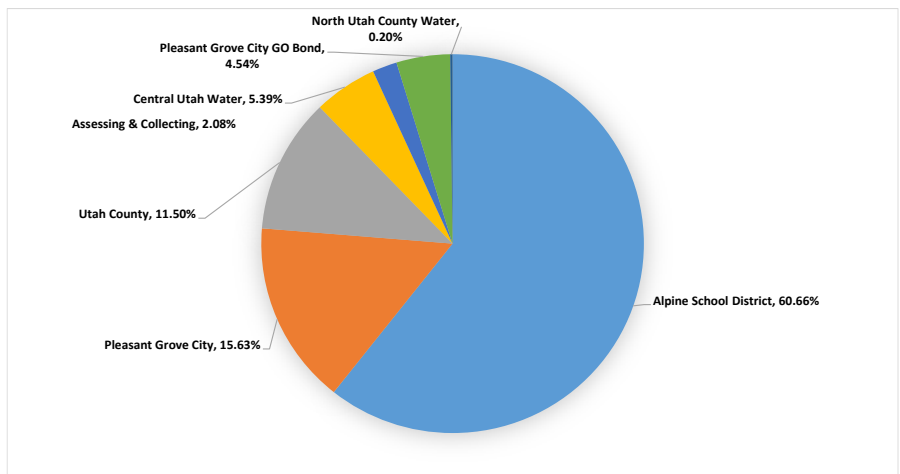


Since 2013, the City has experienced growing sales tax revenue each year. 2022 sales tax revenues are estimated to be 12% higher than the amount received in 2020, and 1% more than 2021 estimates. The average percentage growth in sales tax revenues from 2013 to 2022 was 7.10%. For the 2022 fiscal year we are forecasting sales tax at 1% increase from FY2021 estimates. Sales tax revenue collections, for the ten years, are shown on the graph below.

The City is forecasting sales tax revenues of \$7,400,000 for FY 2022, and FY 2021 estimates at \$7,328,000, significantly higher than FY2021 budget of \$5,364,934.. The FY2021 estimate of \$5,364,934 was conservative at the time the budget was prepared and presented for formal adoption due to the Covid-19 pandemic. Revenues also lag 60 days.



Pleasant Grove’s second largest source of revenue is property tax, which represents 22% of total general fund revenue. Property tax is a much more stable revenue source than sales tax, and thus year-to-year fluctuations in revenue are relatively small. Property taxes are distributed to school districts, municipalities, counties, and special districts. The chart to the right illustrates the relative percentage of each Pleasant Grove resident’s property tax distributed to individual taxing entities.

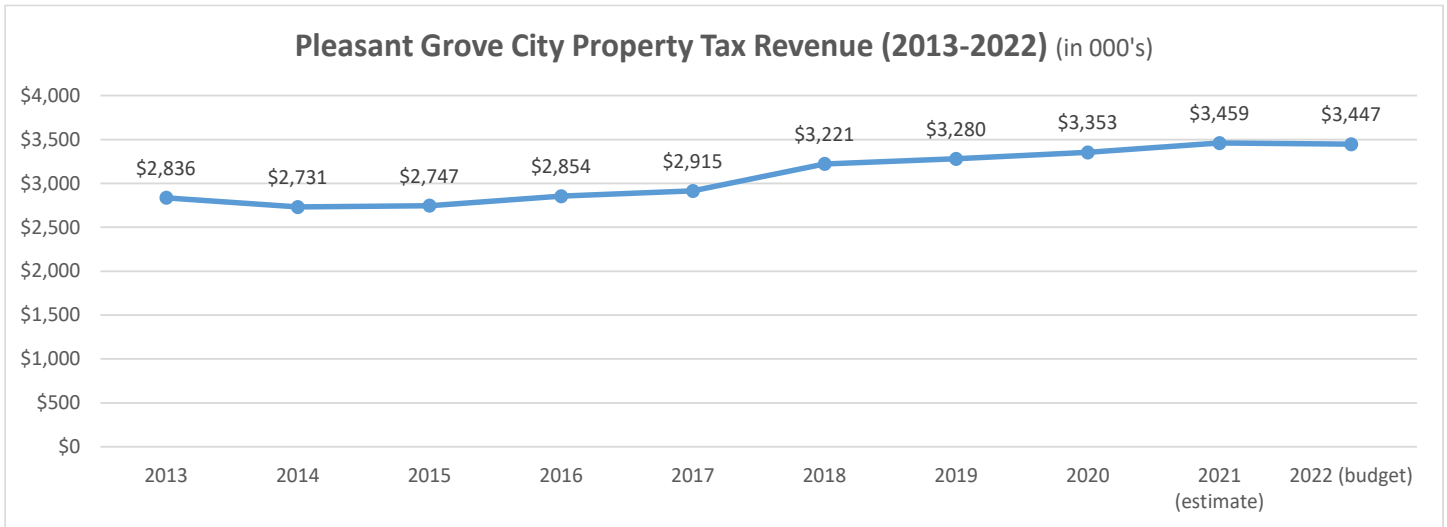


For the 2021-2022 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of .74% of the taxable value of their home. Pleasant Grove City will receive 20.18% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45% exemption in taxable value for a taxpayer’s primary residence. Thus, Pleasant Grove City would receive property tax totaling \$295.50 from a home with an average market value of \$358,900.

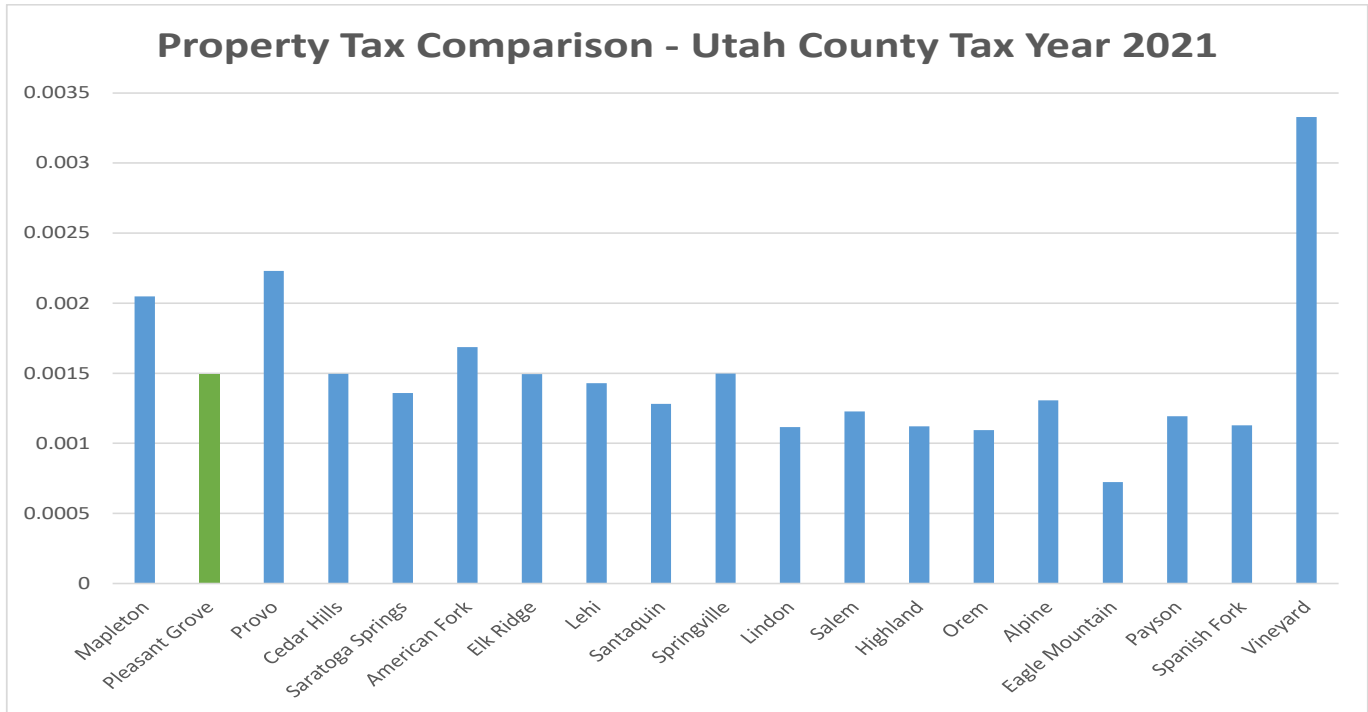
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations involved can get extremely complex, but the primary focus is to provide local governments a stable revenue source.

Utah County is responsible for administering property taxes within the County. Every June, the County submits a “certified tax rate” to all taxing entities within its boundary. This is the rate that would provide the entity with the same amount of revenue as the previous year plus an additional amount for any new growth, which occurred within the entity’s boundaries during the previous year. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property or for cost inflation. If an entity chooses to adopt a tax rate higher than the certified rate, Utah law has very specific requirements for newspaper advertisements and public hearings, from which the name “Truth in Taxation” is derived.

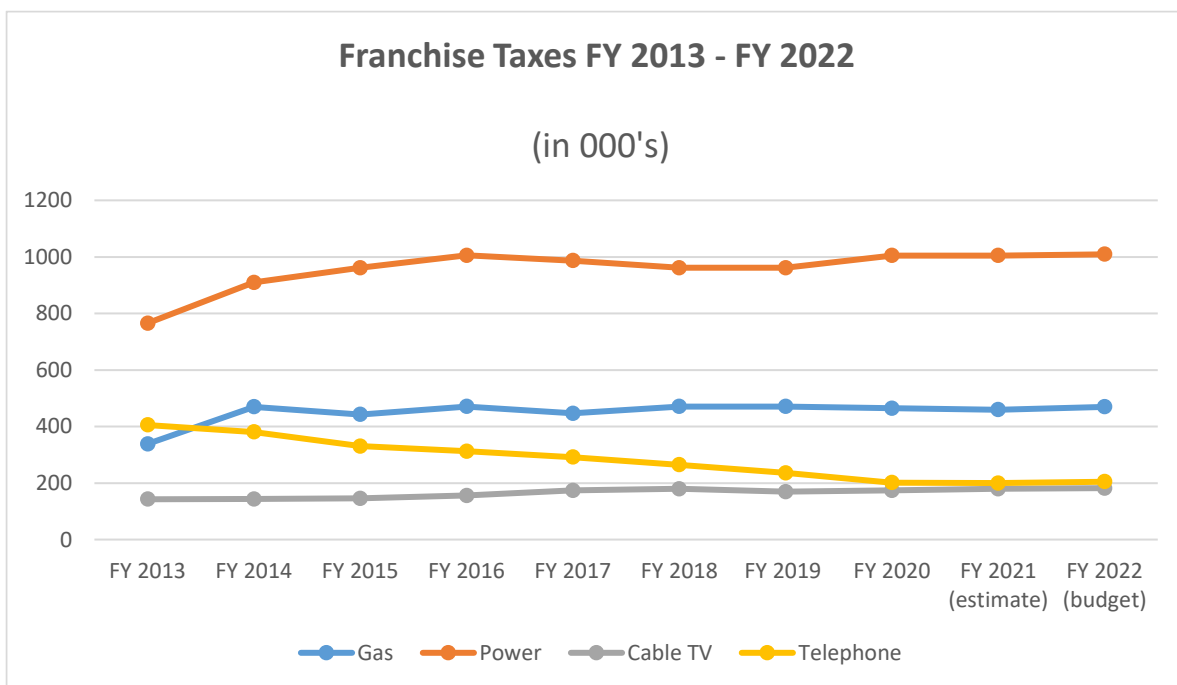
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values. However, entities must periodically evaluate and sometimes increase rates above the certified rate in order to add services or just to keep pace with inflation. As the graph below illustrates, property tax revenues have remained steady even during the recent tumultuous economic times and uncertainty due to the pandemic.



Below is a chart showing the tax rates for cities in Utah County for the 2021 tax year. The average property tax for the cities shown below is .001487 and the median is .001359. Pleasant Grove's rate for the 2021-2022 fiscal year is .0014970.



The City also collects franchise taxes from utilities which use the City's infrastructure right-of-way. The four utilities on which this fee is collected are: Natural Gas, Electricity, Cable TV, and Telephone. State law limits the amount of the franchise fee for natural gas and electricity to 6% and the amount charged for telephone usage to 3.5%, which is the amount charged by the City. Cable TV is assessed a franchise tax of 5%. As shown in the graph below, franchise tax revenue has stayed flat or a slightly increased based on the number of customers in the City.



Special Revenue Activities

Certain revenues received by the City are collected for a specific purpose and are accounted for in a separate fund. These Special Revenue funds allow the City to closely monitor the revenue and expenditure activity of these specific activities. The City has established the following special revenue funds.

E911. The City contracted our emergency dispatch operations for both police and fire services to Central Valley Dispatch in March 2020. The city provides funding from the General Fund, to pay for emergency operations. The E911 fees collected by the Utah State Tax Commission now go directly to Central Valley Dispatch.

Recreation. The Pleasant Grove Community Center provides a venue for fitness facilities and programs as well as enrichment activities. Revenues come from membership fees, daily use fees and program participation fees. Pleasant Grove Recreation also provides numerous adult and youth sports programs, for which a participation fee is charged. These fees are used for staffing and supplies used to run the programs.

Cultural Arts. Pleasant Grove City is home to several outstanding arts programs. These programs include the Children's Youth Theatre, Children's Choir, PG Players, and the Pleasant Grove Orchestra. Revenues come from participant tuition and patron admission fees. The revenues are used to run these programs.

Redevelopment Agency. The Pleasant Grove Redevelopment Agency was established to manage the City's urban renewal areas. Pleasant Grove currently has 3 of these areas: (1) the Gateway Community Development Area, and, (2) the 1300 West Community Development Project Area, and (3) the Grove Tower Area. Revenues are generated by the incremental tax revenue produced within those areas. These revenues are then distributed according to individual development agreements.

Swimming Pool. The City operates an outdoor swimming pool roughly from Memorial Day through Labor Day each year. Revenues are received through annual passes, day passes, swimming lessons, and concession sales. Additionally, funds are transferred from the General Fund each year to assist with the operation of the pool.

Library. While there is a Library department within the General Fund, some funds received by the Library are a result of federal funds, state funds, and private donations. In order to ensure these restricted funds are used for the purpose for which they are intended, they are accounted for in a separate fund.

C.A.R.E. Tax. The Community Arts and Recreation Enhancement (CARE) Tax, helps to fund the improvement of community programs as well as infrastructure around parks.

Enterprise Activities

The City maintains the following utilities: Culinary Water, Pressurized Irrigation, Sewer, and Storm Drain. Each of these services is funded through user fees. As enterprise funds, the user fees are intended to cover the entire cost of providing these services, including personnel, operating costs, debt service, and an overhead allocation. The City makes use of rate studies to forecast projected needs to ensure adequate funds will be available to provide reliable services.

The City evaluates each utility rate every year. This annual evaluation involves the development of long-term capital and replacement plans, staffing plans and adherence to debt covenants. These principles as well as those included in the City’s “Budget Management Guidelines” are considered when establishing utility rates.

Included in the “Enterprise Fund” section of this budget document are five-year pro-forma projections for all utility funds. These projections assist staff to keep a long-term focus on both future operations and capital needs. The tables below give a history of these rates for Pleasant Grove City.

Culinary Water - Residential								
	Adopted				Projected			
	2019	2020	2021	2022	2023	2045	2025	
Base Fee	\$ 21.85	\$ 22.94	\$ 22.94	\$ 24.32	\$ 25.78	\$ 27.32	\$ 28.96	
Usage per 1,000 gallon								
0 to 5,000 Gallons								
5,001 to 10,000 Gallons	\$ 2.65	\$ 2.78	\$ 2.78	\$ 2.95	\$ 3.12	\$ 3.31	\$ 3.51	
10,0001 to 15,000 Gallons	3.86	4.06	4.06	4.30	4.56	4.84	5.13	
15,001 to 50,000 Gallons	5.53	5.81	5.91	6.26	6.64	7.04	7.46	
50,001 and Above	6.63	6.96	6.96	7.38	7.82	8.29	8.79	

Culinary Water- Commercial								
	Adopted				Projected			
	2019	2020	2021	2022	2023	2024	2025	
Base Fee	\$ 21.85	\$ 22.94	\$ 22.94	\$ 24.32	\$ 25.78	\$ 27.32	\$ 28.96	
Usage per 1,000 gallon								
0 to 5,000 Gallons								
5,001 to 10,000 Gallons	\$ 2.65	\$ 2.78	\$ 2.78	\$ 2.95	\$ 3.12	\$ 3.31	\$ 3.51	
10,0001 to 15,000 Gallons	2.88	3.02	3.02	3.20	3.39	3.60	3.81	
15,001 to 50,000 Gallons	3.10	3.25	3.25	3.45	3.65	3.87	4.10	
50,001 and 100,000 Gallons	3.32	3.48	3.48	3.69	3.91	4.14	4.39	
100,001 and Above	3.53	3.70	3.70	3.92	4.16	4.41	4.67	

Pressurized Irrigation							
Rate Code	Adopted				Projected		
	2019	2020	2021	2022	2023	2024	2025
Residential Rates							
Under .50 Acre	\$ 34.41	\$ 36.13	\$ 36.13	37.21	\$ 38.33	\$ 39.48	\$ 40.66
.50 Acre to .99 Acre	41.74	43.82	43.82	45.13	46.49	47.88	49.32
1 Acre and Above	49.04	51.49	51.49	53.03	54.63	56.26	57.95
Commercial Rates	For commercial parcels in excess of 1.5 irrigable ac.- including schools, churches, and agricultural uses						
Base Fee	\$ 49.05	\$ 51.49	\$ 51.49	\$ 53.03	\$ 54.63	\$ 56.26	\$ 57.95
Per Sq. Ft ('000s)	0.7570	0.7950	0.7950	0.8189	0.8434	0.8687	0.8948
-Area over 1.50 Acres							

Storm Drain							
Rate Code	Adopted				Projected		
	2019	2020	2021	2022	2023	2024	2025
990 ESU	\$ 13.10	\$ 14.41	\$ 14.41	\$ 15.85	\$ 17.44	\$ 19.18	\$ 21.10

Sanitary Sewer							
Rate Code	Adopted				Projected		
	2019	2020	2021	2022	2023	2024	2025
321 Base Monthly Fee	\$ 17.85	\$ 18.59	\$ 18.59	\$ 18.59	\$ 19.15	\$ 19.72	\$ 20.31
TSSD Base Fee	7.77	7.96	7.96	7.96	8.20	8.44	8.70
Consumption (1k gallons)	2.26	2.32	2.32	2.32	2.39	2.46	2.54

Basis of Budgeting

Consistent with Generally Accepted Accounting Principles, budgets for all governmental funds are prepared using the modified accrual basis of accounting. Budgets for enterprise funds are prepared using the full-accrual basis of accounting. These methods are consistent with our Comprehensive Annual Financial Report, which is issued approximately 180 days following the City's fiscal year end.

Consolidated Budget

Municipal budgets can be complicated. An annual budget consists of numerous departments and many different funds. The consolidated budget combines these numerous individual budgets into one document that can be viewed on one page. Because governmental funds and enterprise funds have a different basis of accounting, one consolidated budget has been prepared for governmental funds and one consolidated budget has been prepared for enterprise funds.

Governmental Funds

Governmental funds budget revenues and expenditures of \$41,887,855 for the 2021-2022 fiscal years. This is compared to a final 2020-2021 budget of \$30,403,323. This budget includes carryovers from FY2020, additional expenses for impact fee related projects and budget amendments.

Two other areas worth mentioning are transfers and overhead allocations. It is common practice for governments to transfer monies between funds in order to pay for certain expenditures in particular areas. For example, the City transfers monies from the general fund, and other governmental funds, into capital projects and debt service so those expenditures can be accounted for in those funds. The City also allocates a pro rata share of administrative costs to its enterprise funds. These fees cover the cost of management, legal, finance, insurance, facilities, etc. that can be appropriately allocated to the City's enterprise funds.

Enterprise Funds

The City's enterprise funds are prepared on a full-accrual basis as opposed to the modified accrual format of the governmental funds. Therefore, the enterprise fund budgets include depreciation and interest but not capital projects and principal payments. For the 2021—2022 fiscal year, the City's enterprise fund budgets forecast revenues of \$16,215,660 and operating expenses of \$11,661,546. The previous year's final budgeted revenues and operating expenses were \$16,616,667 and \$12,609,365 respectively.

Consolidated Budget

All Governmental Funds

2021-2022 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2022 Budget	FY 2021 Final Budget	FY 2020 Actual
Revenues							
Taxes & Special Assessments	13,294,936	1,450,000	-	928,385	15,673,321	12,991,103	14,395,832
Licenses & Permits	525,500	-	-	-	525,500	525,500	703,971
Intergovernmental Revenues	108,000	-	-	-	108,000	59,000	1,801,297
Charges for Services	1,234,600	1,394,000	-	-	2,628,600	2,360,278	2,533,186
Fines and Forfeitures	308,850	-	-	-	308,850	346,850	282,190
Other Revenues	510,568	440,000	172,001	15,000	1,137,569	1,221,723	3,354,001
Developer Payments	-	12,923,612	800,000	-	13,723,612	2,569,325	2,342,060
Class C Reserve Funds	2,152,000	-	-	-	2,152,000	1,128,000	2,218,296
Proceeds from Debt Issuance	6,355,000	-	368,000	-	6,723,000	393,496	405,695
Use of/(Contr To) Fund Balance	76,836	(996,980)	(433,530)	(11,701)	(1,365,375)	8,516,570	(5,290,050)
Transfers	(1,272,581)	635,581	562,000	347,778	272,778	291,478	351,509
Total Budgeted Revenue	23,293,709	15,846,213	1,468,471	1,279,462	41,887,855	30,403,323	23,097,987
Expenditures							
Operations							
Salaries & Wages	8,099,216	1,065,547	-	-	9,164,763	8,650,456	7,781,208
Employee Benefits	4,395,945	98,343	-	-	4,494,288	4,361,738	3,968,127
Operating Expenditures	3,786,796	1,758,711	-	-	5,545,507	5,593,116	3,077,821
Overhead Allocation	(2,040,389)	-	-	-	(2,040,389)	(2,040,389)	-
Equipment and Capital Improvements	8,355,000	-	540,000	-	8,895,000	10,101,671	4,607,299
Debt Service/Lease Payments	697,141	12,923,612	928,471	1,279,462	15,828,686	3,736,731	3,663,532
Total Budgeted Expenditures	23,293,709	15,846,213	1,468,471	1,279,462	41,887,855	30,403,323	23,097,987

Consolidated Budget

Enterprise Funds
2021 -2022 City Budget

	Water	Sewer	Storm Drain	Sanitation	FY 2022 Budget	FY 2021 Final Budget	FY 2020 Actual
Operating Revenues							
Charges for Services	8,280,660	5,300,000	2,530,000	1,585,000	17,695,660	16,491,667	16,990,761
Other Operating Revenue	85,000	20,000	-	-	105,000	125,000	229,400
Total Operating Revenues	8,365,660	5,320,000	2,530,000	1,585,000	16,215,660	16,616,667	17,220,161
Operating Expenses							
Salaries & Wages	691,589	498,913	366,102	-	1,556,604	1,321,285	1,225,489
Employee Benefits	307,831	252,446	206,971	-	767,248	760,289	674,202
Operating Expenses	2,307,429	3,751,700	543,891	1,559,416	8,162,436	8,288,629	7,500,075
Depreciation	1,674,780	543,097	516,797	-	2,734,674	2,239,162	2,734,674
Total Operating Expenses	4,981,629	5,046,156	1,633,761	1,559,416	11,661,546	12,609,365	12,134,440
Operating Income/(Loss)	3,384,031	273,844	896,239	25,584	4,579,698	4,007,302	5,085,721
Non-Operating Revenues/(Expenses)							
Impact Fees	150,000	100,000	150,000	-	400,000	450,000	820,822
Other Contributions	-	100,000	-	-	100,000	200,000	2,406,630
Interest Income	30,000	20,000	20,000	-	70,000	115,000	259,254
Interest Expense	(531,453)	(2,619)	(308,910)	-	(842,982)	(934,094)	(769,016)
Other Revenues/(Expenses)	4,000,000	-	(2,000)	-	3,998,000	(7,065)	-
Total Non-Operating Revenues/(Expenses)	3,648,547	217,381	(140,910)	-	3,725,018	(176,159)	1,327,558
Transfers In/(Out)	(150,000)	(100,000)	325,000	-	75,000	92,281	75,000
Change in Net Assets	6,882,578	391,225	1,080,329	25,584	8,379,716	3,923,424	6,488,279

Fund Balances

One unique aspect of government accounting is the segregation of activities into funds, with every fund maintaining its own fund balance. A fund's balance increases or decreases each year based on the activity of revenues and expenditures for that fund during the year. For most funds, it is anticipated that budgeted revenues will equal budgeted expenditures. However, there are times when the City may have a budgeted increase to the balances of certain funds or a planned use of previously accumulated balances in certain funds. These budgeted increases or decreases in fund balance are described briefly below.

Class C Road Funds

Class C road funds refer to the gas tax levied by the State of Utah. The State issues, as a grant, a portion of this tax revenue to local jurisdictions for the maintenance and repair of streets. Utah County levies a local option sales tax for transportation. As of June 30, 2021 the City had an estimate of \$2,900,000 of funds that had not been spent. The reason the funds have not been spent is that the City's public works department is saving up funds to do some larger projects in the City. A 3-year road plan was recently presented to the City council for review. In the 2022 budget, it is anticipated that all but \$1,900,000 of reserves would be spent. In the 2022 budget Pleasant Grove anticipates using current year tax revenues of \$2.5 million, \$6.4 million in bond proceeds, and \$200,000 of reserves to complete 2022 projects.

Cemetery

The Cemetery has capital needs that will need to be addressed. Increases in fund balances will be used to cover the expenses associated with the current cemetery expansion project.

Dental

Surpluses in this fund will be saved in anticipation of the event of excessive premium increases in future years.

Cultural Arts

The City's Arts Council will periodically desire to fund performances that are in excess of annual appropriated expenditures. The balance in this fund is decreasing slightly to cover increased costs for performances and programs.

Library Grants

Each year the City's library receives donations and grants for various needs.

Capital Projects

Funding for general capital projects primarily comes from using surpluses created in the general fund. Once a year's general fund surplus is determined, that amount is transferred to capital projects. Supplemental requests for projects are submitted for consideration and approved based on need and funding ability. For the 2022 budget, the City is budgeting none of the previously accumulated surpluses in the general fund to complete projects throughout the City at this time. The City appropriated \$5,094,000 for capital projects during FY2021, \$2.7 million of these dollars were received through the CARES Act Funding.

Capital Equipment

Purchases of capital equipment are not funded at the same level each year. The City budgets to transfer a certain amount each year into the capital equipment fund in order to make these purchases. Therefore, the fund balance in the capital equipment fund will fluctuate year-to-year based on the capital equipment needs in any one given year. In 2022, the City anticipates the fund balance in capital equipment to decrease by \$20,000 to cover future year purchases and leases.

Enterprise Funds

Enterprise funds are accounted for differently than governmental funds. Therefore, they do not maintain a fund balance with the same definition as governmental funds. The City goes through a process each year in determining the proper level of utility rates. The analysis bases utility rate on a number of factor such as: operational needs, personnel costs, debt service requirements, reserve targets, and infrastructure needs. Any funds unspent in a current year will be used to fund future capital projects.

Budget Process

Pleasant Grove City follows Utah State laws that define the budget process in order to ensure effectiveness and protect taxpayers and city officials. The budget process is an extremely important element of the City's financial planning, control and evaluation. It also provides an opportunity for citizens to engage in the governmental process and be heard by their elected representatives.

The City develops budgets for each individual fund. Budgets are appropriation estimates of future expenditures, and therefore, may require occasional adjustments during the fiscal year – amendments. The budget process consists of three main phases: (1) preparation, (2) adoption, and (3) amendments.

Preparation

Under the direction of the City Finance Director, budgets are prepared for general, special revenue, debt service, enterprise funds, and capital projects funds. Additionally, budgets are developed for individual departments and programs. Budget workshops and budget work sessions play an important role in the initial development and analysis that goes into creating each element of the City's total budget.

Adoption

Utah Code Sections 10-6-111 & 10-6-113 outline that a tentative budget must be presented to the city council by the first regularly scheduled council meeting in May. At that meeting, the council reviews and adopts this tentative budget and establishes a time and place to adopt the final budget.

Utah Code Section 10-6-112 outlines that the tentative budget becomes public record, available for inspection for at least 10 days prior to the adoption of the final budget. The City holds a public hearing to discuss the tentative budget prior to the adoption of the final budget. Final discussion and adjustments are made by the city council after the public hearing. The final budget must be adopted by the city council before June 30 (Utah Code Section 10-6-118).

Amendment

The procedure for amending the budget is essentially the same as for adopting the budget originally – adoption by the city council. As indicated by Utah Code Section 10-6-128, final amendments by the city council can be made as late as the last day of the fiscal year.

Pleasant Grove City FY2022 Budget Timeline

December 2020	<ul style="list-style-type: none">Review revenue forecasts
January 2021	<ul style="list-style-type: none">Compensation Study Discussion with City AdministratorJanuary 13 – Budget Discussion with City Administrator and DirectorsRequest for Medical Insurance Increases
February 2021	<ul style="list-style-type: none">February 19 – Budget Discussion with City Administrator, Directors, Mayor & City CouncilSupplemental and capital improvement documents provided to DirectorsCompensation Study Discussion
March 2021	<ul style="list-style-type: none">March 16 - Budget Work SessionPreliminary Medical Insurance ProposalSupplemental/Capital improvement packets returned to Finance
April 2021	<ul style="list-style-type: none">Proposed budget worksheets are prepared based on recommendations from March budget work sessionReview capital improvement packets and budget worksheet with directors and administrationApril 13 - Budget Work SessionFinance to prepare final proposed documents to be presented to Municipal Council
May 2021	<ul style="list-style-type: none">May 4 - Proposed budget(s) presented to the Municipal CouncilAdditional Budget Discussion(s) as needed
June 2021	<ul style="list-style-type: none">Budget to be adopted per State Code if not holding a Truth in Taxation hearing by June 30<ul style="list-style-type: none">June 1 – Discussion and Public HearingJune 22 – Discussion and Final Budget Adoption
July 2021	<ul style="list-style-type: none">Truth in Taxation hearings heldSubmit budget to Utah State Auditor’s office
September 2021	<ul style="list-style-type: none">Budget to be adopted by September 1 per State Code if Truth in Taxation hearing is heldSubmit to GFOA for certification

Pleasant Grove City Budget

Fiscal Year 2021-2022



Operational Departments

Community Development

The Community Development Department is a front-runner station for developers and resident property owners seeking to develop or improve properties in the city. Building and property improvement needs are coordinated with the objectives and requirements of planning, zoning and engineering. From the review of concept plans to the issuance of occupancy certificates, the objective of the Community Development Department is to provide direction and assistance in achieving quality growth and improvement of the community.

Fire

The Pleasant Grove Fire Department provides fire and emergency paramedic services to the citizenry. A highly trained staff of 14 full time and 25+ part time firefighter paramedics responds to calls 24 hours a day from a single centrally located fire station. A legacy of service lasting over one hundred years drives us to provide the best fire and paramedic professional services possible. The Fire Chief continually evaluates the fire department service model and provides direction in our efforts of service excellence. The Pleasant Grove Fire Department is a model fire department with firefighters and paramedics who are proud and honored to serve.

Library & Arts

The Library and Arts Department is comprised of the following departments, boards, and commissions: Arts Commission, Historical Preservation Commission, Library and Library Board, and City Celebrations and Events. This department provides opportunities for the citizens to participate in local plays for adults and children, sing with a children's choir, play with a concert orchestra, enjoy listening to Concerts in the Park, tour and learn about the rich history of Pleasant Grove, take advantage of a growing vibrant library and its many children's and adult programs, and celebrate Strawberry Days and other city events. All of this is made possible by many volunteers and dedicated city staff.

Parks

The Parks Department, including Beautification and Shade Tree Commission, Cemetery, Custodial Services, Facilities, Parks, Seniors, Community Service Projects and Trails, provides various services, programs and outdoor areas that educate, inform, enrich, entertain, beautify and move the citizens of Pleasant Grove.

Recreation

The Recreation Department includes the operation of a 77,000 square foot facility that is home to a wide variety of wholesome interactive recreational programs, classes, and activities and an outdoor pool that is open during the summer.

Police

The Police Department has the responsibility of enforcing all state and local laws, and is charged with providing emergency response to the citizens of Pleasant Grove. Police officers respond to calls for service, crime prevention, criminal activity investigation, suspect apprehension, traffic collision investigation, City Code violation enforcement, and animal services provision. The Department consists of 28 sworn full-time officers, 1 part-time animal control officer, 3 volunteer civilian officers, 4 full and part-time civilian staff, and 14 school crossing guards. Additionally, our department provides a number of services which consist of crime prevention/awareness programs, Honorary Colonels, NOVA, school resource officer, K9, SWAT, Major Crimes Task Force, Sex Crimes Task Force, Joint Criminal Apprehension Team, Child Abduction Response Team, and Internet Crimes Against Children.

Public Works

Public Works installs, operates, maintains, and is responsible for the safety of the city infrastructure – streets, storm drains, sewer, culinary water and secondary water. Public Works is divided into three main divisions consisting of Streets, Sewer & Water, and Storm Drain.

(1) Streets

The Streets division designs, builds, maintains, and preserves the city's streets, including the following: patch roads; fill trenches; inspect roads, sidewalks and improvements; chip sealing over lays; and broom, cinder and plow the streets. The division installs and maintains all road signs, trims trees to give intersections clear view zones and mows the shoulders of the road. The division also replaces sidewalk, curb, and gutter that are in poor condition (in conjunction with the public), as well as oversees the construction of new sidewalk, curb, and gutter.

The following operational divisions are divisions of Public Works, but are accounted for as enterprise funds:

(2) Sewer & Water

The Sewer and Water divisions are to provide safe, high quality and reliable water and sewer service to residential, commercial, and industrial customers within Pleasant Grove City. The division's goal is to provide these services in an efficient and cost effective way while maintaining facilities to meet current and future needs. The divisions are also committed to funding capital projects for new improvements and future replacements of facilities and equipment. To ensure that safe water is being supplied to our customers, the divisions comply with all Utah State and federal health and water quality regulations.

(3) Storm Drain

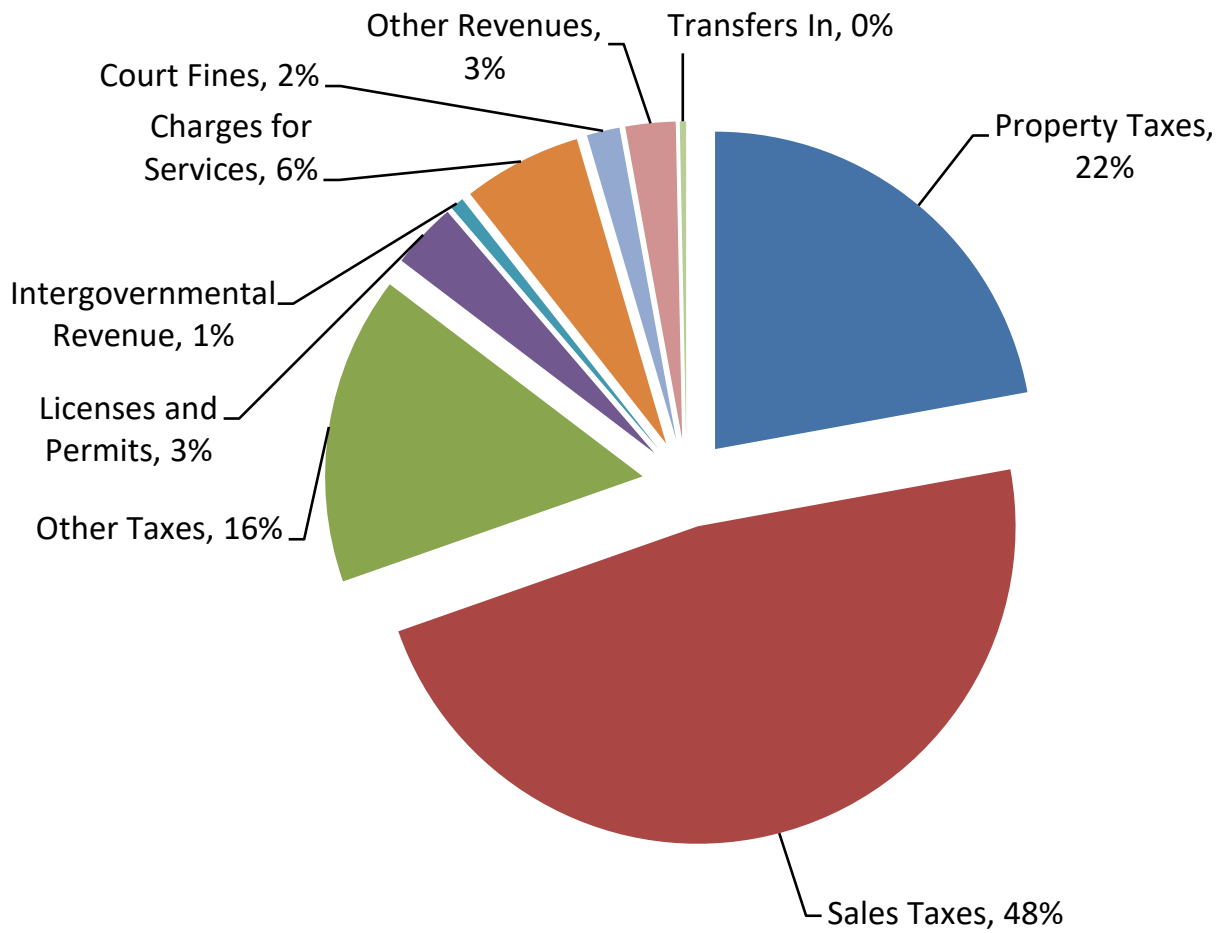
The Storm Drain division implements MS4 (Municipal Separate Storm Sewer Systems) Permit requirements for program 4 (Construction site controls) and program 5 (Post-Construction site controls) in accordance with approved program descriptions; inspects and performs oversight on all aspects of the construction and installation of storm sewer pipe, inlets, manholes, outfalls, and permanent water quality facilities; and maintains detailed inspection records, both written and electronically, and ensures that daily field reports are complete and accurate. The division also cleans and maintains the City-wide storm drain system.



General Fund

The General Fund pays for those functions typically associated with a municipal government (e.g. police, fire, streets, parks, recreation, and community development). The General Fund usually receives its revenues from taxes collected.

	Actual-2020	Adopted FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual	Adopted FY 2022 Budget
General Fund Revenues					
Property Taxes	3,353,128	3,358,822	3,358,822	3,458,822	3,447,325
Sales Taxes	6,606,870	5,364,934	5,364,934	7,328,000	7,400,000
Other Taxes	2,423,224	2,442,361	2,442,361	2,390,243	2,447,611
Licenses and Permits	703,971	525,500	525,500	759,000	525,500
Intergovernmental Revenue	1,781,480	59,000	59,000	1,294,320	108,000
Charges for Services	1,042,518	857,750	857,750	1,038,500	942,600
Court Fines	215,271	298,350	298,350	215,500	260,350
Other Revenues	1,056,583	417,066	417,066	207,200	397,066
Transfers In	122,357	50,000	104,599	104,599	50,000
Total General Fund Revenues	17,305,402	13,373,783	13,428,382	16,796,184	15,578,454



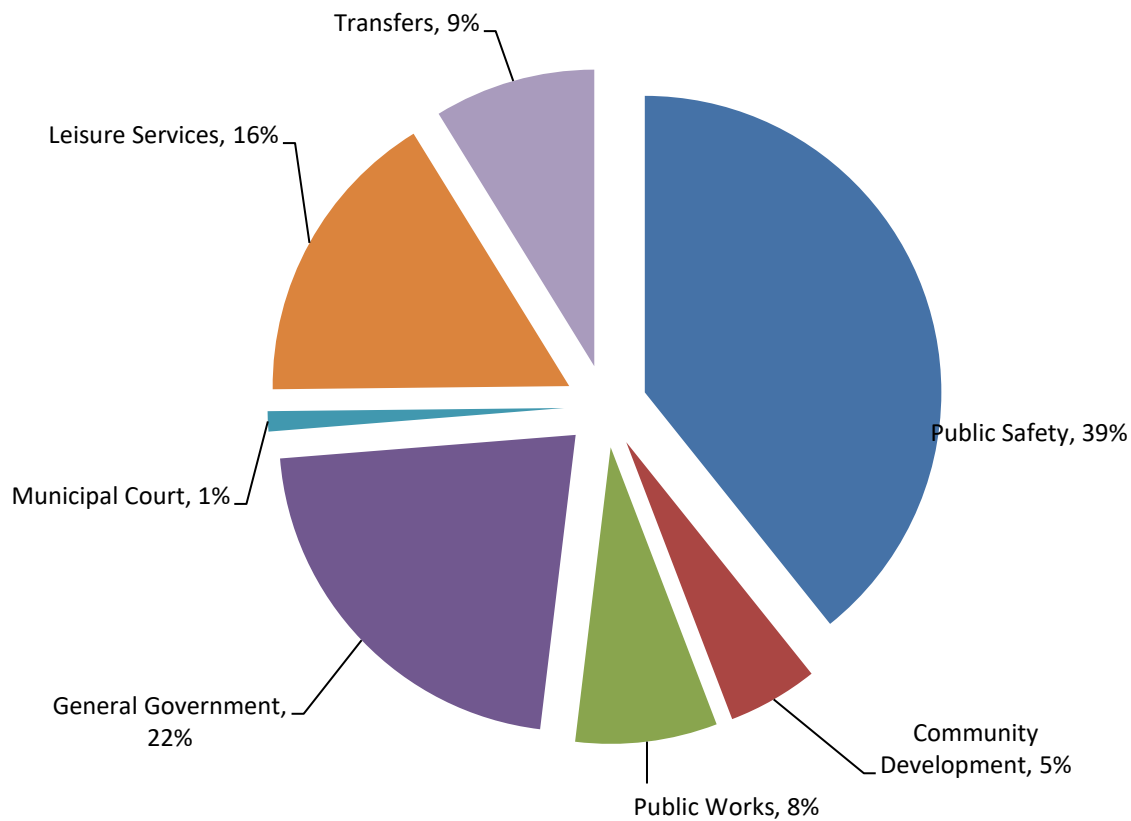
	Actual-2020	Adopted FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenses	Adopted FY 2022 Budget
Mayor & City Council					
Salaries & Wages	54,712	54,366	54,366	54,712	54,366
Benefits	137,794	139,659	139,659	132,110	155,577
Operating Expenditures	10,549	17,200	17,200	12,600	8,500
Total Mayor & Council	203,054	211,225	211,225	199,422	218,443
Municipal Court					
Salaries & Wages	120,201	133,037	135,316	132,922	140,850
Benefits	29,163	34,200	34,200	33,775	35,059
Operating Expenditures	13,082	17,000	17,723	6,580	17,000
Total Municipal Court	162,446	184,237	187,239	173,277	192,909
Other Expenditures					
Fox Hollow Contribution	240,000	240,000	240,000	240,000	240,000
Prop/Liability Insurance	259,223	233,800	233,800	233,800	233,800
Technology	176,184	152,592	152,592	210,000	160,592
Operating Expenditures	(271,597)	594,672	612,036	501,310	616,672
Total Other Expenditures	403,811	1,221,064	1,238,428	1,185,110	1,251,064
Legal					
Salaries & Wages	234,895	250,000	251,144	251,144	287,765
Benefits	98,356	134,825	134,825	125,925	138,306
Operating Expenditures	(129,386)	31,980	31,980	32,150	31,980
Total Legal	203,865	416,805	417,949	409,219	458,051
Physical Facilities					
Salaries & Wages	-	21,370	21,370	-	21,370
Benefits	-	-	-	-	-
Operating Expenditures	258,975	393,030	394,208	440,613	393,030
Total Physical Facilities	258,975	414,400	415,578	440,613	414,400
Administrative Services					
Salaries & Wages	604,503	633,000	640,494	641,000	716,180
Benefits	308,351	346,660	346,660	180,100	357,708
Operating Expenditures	(388,189)	64,600	65,388	66,235	67,850
Total Administrative Services	524,665	1,044,260	1,052,542	887,335	1,141,738

	Actual-2020	Adopted FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenses	Adopted FY 2022 Budget
Engineering					
Salaries & Wages	148,084	232,500	234,342	25,325	243,632
Benefits	123,352	107,950	107,950	113,450	111,547
Operating Expenditures	(122,696)	110,650	110,920	228,075	110,650
Total Engineering	148,740	451,100	453,212	366,850	465,829
Community Development					
Salaries & Wages	396,624	470,200	479,247	441,000	541,169
Benefits	238,660	260,800	260,800	265,200	268,922
Operating Expenditures	34,534	51,616	55,804	45,410	55,116
Total Community Development	669,818	782,616	795,851	751,610	865,207
Police					
Salaries & Wages	2,029,546	2,305,741	2,379,669	2,290,000	2,433,955
Benefits	1,329,941	1,560,000	1,560,000	1,456,600	1,600,609
Operating Expenditures	408,365	369,940	376,671	401,883	394,940
Total Police	3,767,851	4,235,681	4,316,340	4,148,483	4,429,504
Fire					
Salaries & Wages	1,299,052	1,351,755	1,402,568	1,519,000	1,437,192
Benefits	582,573	684,550	684,550	573,500	703,726
Operating Expenditures	238,660	212,600	234,972	273,100	212,600
Total Fire	2,120,286	2,248,905	2,322,090	2,365,600	2,353,518
Animal Control					
Salaries & Wages	27,805	30,000	30,000	28,000	32,914
Benefits	2,624	3,320	3,320	2,775	3,320
Operating Expenditures	61,186	74,600	74,600	53,536	74,600
Total Animal Control	91,614	107,920	107,920	84,311	110,834
Economic Development					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	1,715	30,000	30,000	2,000	30,000
Total Economic Development	1,715	30,000	30,000	2,000	30,000

	Actual-2020	Adopted FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenses	Adopted FY 2022 Budget
Streets					
Salaries & Wages	225,393	271,000	274,720	228,000	303,858
Benefits	174,022	150,300	150,300	153,800	155,101
Operating Expenditures	371,770	432,950	342,481	696,690	432,500
Total Streets	771,185	854,250	767,501	1,078,490	891,459
Library					
Salaries & Wages	443,316	505,000	511,206	429,206	567,892
Benefits	120,192	138,609	138,609	136,609	141,510
Operating Expenditures	171,656	152,450	155,410	167,910	152,450
Total Library	735,164	796,059	805,225	733,725	861,852
Senior Citizen Center					
Salaries & Wages	42,187	47,500	48,564	48,000	52,114
Benefits	3,990	4,200	4,200	4,800	4,200
Operating Expenditures	4,183	4,902	4,902	3,250	4,902
Total Sr Citizen Center	50,360	56,602	57,666	56,050	61,216
Parks					
Salaries & Wages	569,420	626,000	638,351	592,000	690,683
Benefits	336,692	382,722	382,722	361,400	394,749
Operating Expenditures	158,765	194,010	194,322	177,250	194,010
Total Parks	1,064,877	1,202,732	1,215,395	1,130,650	1,279,442
Recreation					
Salaries & Wages	224,342	232,000	236,925	236,925	255,650
Benefits	162,187	180,600	180,600	160,600	186,691
Operating Expenditures	33,501	42,214	42,214	35,614	42,214
Total Recreation	420,030	454,814	459,739	433,139	484,555
Leisure Services					
Salaries & Wages	99,002	100,000	100,620	100,620	114,455
Benefits	53,558	56,560	56,560	54,750	58,010
Operating Expenditures	12,054	15,950	15,950	12,580	15,950
Total Leisure Services	164,614	172,510	173,130	167,950	188,415

	Actual-2020	Adopted FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenses	Adopted FY 2022 Budget
Custodial Services					
Salaries & Wages	134,632	199,670	202,665	133,495	171,749
Benefits	61,243	75,240	75,240	70,240	77,560
Operating Expenditures	(65,357)	32,050	34,238	78,700	68,050
Total Custodial Services	130,518	306,960	312,143	282,435	317,359
Admin Allocation	-	(2,040,389)	(2,040,389)	(2,040,389)	(2,040,389)
Total Operating Expenditures	11,893,588	13,151,751	13,298,784	12,855,880	13,975,406

	Actual-2020	Adopted FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenses	Adopted FY 2022 Budget
Transfer To:					
Capital Equipment	511,656	511,657	528,157	528,157	517,000
Capital Projects	1,056,950	-	5,094,280	5,094,280	-
E911	462,429	297,429	297,429	297,429	292,086
Class C Road Funds	346,968	346,964	346,964	346,964	346,964
Recreation Programs	81,809	96,809	101,066	101,066	171,622
Swimming Pool	161,736	166,737	166,737	166,737	186,261
Cultural Arts	30,612	30,612	30,612	30,612	30,612
Care Tax	-	-	-	-	-
Various Departments	-	-	19,617	19,617	-
Total Transfers	2,652,160	1,450,208	6,584,862	6,584,862	1,544,545
Total Operating Expenditures	11,893,588	13,151,751	13,298,784	12,855,880	13,975,406
Total Contribution to/(Use of) FB	2,759,654	(1,228,176)	(6,455,264)	(2,644,558)	58,503
Beginning Fund Balance	4,344,496	7,104,150	7,104,150	7,104,150	4,459,592
Ending Fund Balance	7,104,150	5,875,973	648,885	4,459,592	4,518,094



Class C Roads Funds

General Fund

	Prior Year Actual - 2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Class C Road Funds	1,914,743	840,000	840,000	1,200,000	1,400,000
County Option Tax	-	288,000	288,000	652,000	652,000
Miscellaneous Revenue	303,553	-	-	500,000	100,000
Bond Proceeds	-	-	-	-	6,355,000
Transfer from General Fund	346,968	346,964	346,964	346,964	346,964
Total Revenues	2,565,264	1,474,964	1,474,964	2,698,964	8,853,964
Expenditures					
Operating Expenditures	2,400	-	-	-	-
Lease Payments	-	-	-	-	-
Road Maintenance	2,561,371	2,200,000	2,200,000	2,200,000	2,000,000
Road Projects	-	-	-	-	6,355,000
Transportation Master Plan Update	-	-	-	-	-
Debt Service	-	-	-	-	697,141
Total Expenditures	2,563,771	2,200,000	2,200,000	2,200,000	9,052,141
Contribution to/(Use of) FB	1,492	(725,036)	(725,036)	498,964	(198,177)
Beginning Fund Balance	1,599,265	1,600,758	1,600,758	1,600,758	2,099,722
Ending Fund Balance	1,600,758	875,722	875,722	2,099,722	1,901,545

Cemetery
General Fund

	Prior Year Actual - 2020	Original FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Cemetery Opening/Closing	143,000	130,620	130,620	160,000	160,000
Cemetery Lot Sales	116,315	99,360	99,360	132,000	132,000
Transfer from General Fund			532	532	
Total Revenues	259,315	229,980	230,512	292,532	292,000
Expenditures					
Salaries and Wages	33,935	32,890	33,422	33,422	33,422
Benefits	3,283	3,200	3,200	3,283	3,350
Operating Expenditures	96,540	68,890	393,890	385,600	69,390
Transfer to General Fund	50,004	50,000	50,000	50,000	50,000
Transfer to Storm Drain	75,000	75,000	75,000	75,000	75,000
Total Expenditures	258,761	229,980	555,512	547,305	231,162
Contribution to/(Use of) FB	554	-	(325,000)	(254,773)	60,838
Beginning Fund Balance	297,271	297,825	297,825	297,825	43,052
Ending Fund Balance	297,825	297,825	(27,175)	43,052	103,890

Risk Management

General Fund

	Prior Year Actual-2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Unemployment Premiums	20,554	19,000	19,000	20,000	21,000
Total Revenues	20,554	19,000	19,000	20,000	21,000
Expenditures					
Unemployment Expense	26,676	75,000	75,000	30,000	40,000
Total Expenditures	26,676	75,000	75,000	30,000	40,000
Contribution to/(Use of) FB	(6,123)	(56,000)	(56,000)	(10,000)	(19,000)
Beginning Fund Balance	273,502	267,380	267,380	267,380	257,380
Ending Fund Balance	267,380	211,380	211,380	257,380	238,380

Dental
General Fund

	Prior Year Actual-2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Employee Premiums	20,870	19,000	19,000	21,000	21,000
Employer Premiums	118,274	107,000	107,000	157,314	120,000
	-	-	-	-	-
Total Revenues	139,144	126,000	126,000	178,314	141,000
Expenditures					
Dental Claim Payments	118,411	120,000	120,000	120,000	120,000
Total Expenditures	118,411	120,000	120,000	120,000	120,000
Contribution to/(Use of) FB	20,733	6,000	6,000	58,314	21,000
Beginning Fund Balance	284,036	304,769	304,769	304,769	363,083
Ending Fund Balance	304,769	310,769	310,769	363,083	384,083

Special Revenue Funds



Certain City revenues are collected for a specific purpose and are accounted for in a separate fund, allowing the City to closely monitor revenues and expenditures of these specific activities. A Special Revenue Fund differs from an Enterprise Fund in that its revenues don't necessarily cover all the costs of a particular service.

Special Revenue Fund Descriptions

Swimming Pool

The City operates an outdoor swimming pool roughly from Memorial Day through Labor Day each year. Revenues are received through annual passes, day passes, swimming lessons, and concession sales. Additionally, funds are transferred from the General Fund each year to assist with the operation of the pool.

Cultural Arts

Pleasant Grove City is home to several outstanding arts programs. These programs include the Children's Youth Theatre, Children's Choir, PG Players, and the Pleasant Grove Orchestra. Revenues come from participant tuition and patron admission fees. The revenues are used to run these programs.

Recreation

The Pleasant Grove Recreation Center provides a venue for fitness facilities and programs as well as enrichment activities. Revenues come from membership fees, daily use fees, and program participation fees. Pleasant Grove Recreation also provides numerous adult and youth sport programs, for which a participation fee is charged. These fees are used for staffing and supplies used to run the programs.

Library Grants

While there is a Library Department within the General Fund, some funds received by the Library are a result of federal funds, state funds, and private donations. In order to ensure these restricted funds are used for the purpose for which they are intended, they are accounted for in a separate fund.

Redevelopment Agency

The Pleasant Grove Redevelopment Agency was established to manage the City's urban renewal areas. Pleasant Grove currently has 3 of these areas: (1) the Gateway Community Development Area, (2) the 1300 West Community Development Project Area, and (3) the Grove Tower Area. Revenues are generated by the incremental tax revenue produced within those areas. These revenues are then distributed according to individual development agreements.

Transportation Utility

The Transportation Utility Fund was established to provide for the maintenance, repair, and improvement of Pleasant Grove City streets. Revenues will be from a Transportation Utility Fee assessed to both residential and commercial utility accounts.

C.A.R.E. Tax

The Community Arts and Recreation Enhancement (CARE) Tax, helps to fund the improvement of community programs as well as infrastructure around parks.

E911

Special Revenue Fund

	Prior Year Actual - 2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
E911 Fees	128,604	-	-	-	-
User Fees	-	-	-	-	-
Interest	1,898	-	-	-	-
Other Revenues	-	-	-	-	-
Transfer from General Fund	462,429	297,429	297,429	297,429	292,086
Total Revenues	592,932	297,429	297,429	297,429	292,086
Expenditures					
Salaries & Wages	323,535	-	-	-	-
Benefits	129,133	-	-	-	-
Maintenance	36,817	297,429	297,429	290,813	292,086
Operating Expenditures	12,230	-	-	-	-
Equipment	3,254	-	-	-	-
Total Expenditures	504,969	297,429	297,429	290,813	292,086
Contribution to/(Use of) FB	87,963	-	-	6,616	-
Beginning Fund Balance	137,396	225,359	225,359	225,359	231,974
Ending Fund Balance	225,359	225,359	225,359	231,974	231,974

Swimming Pool
Special Revenue Fund

	Prior Year Actual-2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Swimming Pool Revenues	230,924	225,000	225,000	212,000	225,000
Concessions Sales	47,294	29,000	29,000	32,000	29,000
Transfer from General Fund	161,736	166,737	166,737	166,737	186,261
Total Revenues	439,954	420,737	420,737	410,737	440,261
Expenditures					
Salaries and Wages	172,739	201,000	201,000	201,000	220,524
Benefits	16,113	18,843	18,843	18,100	18,843
Concession Stands	23,317	24,000	24,000	22,000	24,000
Utilities	49,518	61,000	61,000	61,000	61,000
Operating Expenditures	80,817	79,894	79,894	75,850	79,894
Maintenance & Equipment	127,464	36,000	36,000	47,726	36,000
Total Expenditures	469,968	420,737	420,737	425,676	440,261
Contribution to/(Use of) FB	(30,014)	-	-	(14,939)	-
Beginning Fund Balance	238,012	207,998	207,998	207,998	193,059
Ending Fund Balance	207,998	207,998	207,998	193,059	193,059

Cultural Arts
Special Revenue Fund

	Prior Year Actual -2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopting FY 2022 Budget
Revenues					
Youth Theatre	-	-	-	-	-
PG Players	12,168	15,000	15,000	15,000	15,000
Utah Children's Choir	13,475	-	-	-	-
Misc Revenue	123	-	-	-	-
Donations	7,289	10,000	10,000	10,000	5,000
Transfer from General Fund	30,612	30,612	30,612	30,612	30,612
Total Revenues	63,667	55,612	55,612	55,612	50,612
Expenditures					
Arts Council	823	2,500	2,500	2,500	2,500
Youth Theatre	5,000	5,000	5,000	5,000	5,000
PG Players	14,354	21,500	21,500	21,500	21,500
Utah Children's Choir	11,193	5,000	5,000	5,000	5,000
Orchestra	3,071	4,000	4,000	4,000	4,000
Historical Commission	9,099	20,000	20,000	20,000	10,000
Other Expenditures	9,260	4,000	4,000	4,000	-
Total Expenditures	52,801	62,000	62,000	62,000	48,000
Contribution to/(Use of) FB	10,866	(6,388)	(6,388)	(6,388)	2,612
Beginning Fund Balance	20,390	31,256	31,256	31,256	24,868
Ending Fund Balance	31,256	24,868	24,868	24,868	27,480

Recreation Programs

Special Revenue Fund

	Prior Year Actual-2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Recreation Fee Revenues	468,823	573,000	573,000	487,050	690,000
Comm Center Revenues	433,623	410,016	410,016	375,000	425,000
Recreation Concessions	50,689	35,000	35,000	23,000	25,000
Transfer from General Fund	81,809	96,809	101,066	96,809	171,622
Total Revenues	1,034,944	1,114,825	1,119,082	981,859	1,311,622
Expenditures					
Salaries & Wages	597,285	770,210	774,467	610,000	845,023
Benefits	56,900	79,500	79,500	61,500	79,500
Program Supplies & Equipment	135,285	193,000	193,000	140,000	193,000
Operating Expenditures	161,809	158,000	158,000	154,000	158,000
Transfer to Capital Equipment	45,432	45,000	45,000	45,000	45,000
Total Expenditures	996,711	1,245,710	1,249,967	1,010,500	1,320,523
Contribution to/(Use of) FB	38,233	(130,885)	(130,885)	(28,641)	(8,901)
Beginning Fund Balance	108,214	146,447	146,447	146,447	117,806
Ending Fund Balance	146,447	15,562	15,562	117,806	108,905

Library Grants
Special Revenue Fund

	Prior Year Actual-2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Interest	228	-	-	100	-
Other Revenues	6,235	-	-	1,400	-
Total Revenues	6,463	-	-	1,500	-
Expenditures					
Purchases from Gifts	94	24,492	24,492	24,492	1,731
Total Expenditures	94	24,492	24,492	24,492	1,731
Contribution to/(Use of) FB	6,369	(24,492)	(24,492)	(22,992)	(1,731)
Beginning Fund Balance	18,355	24,723	24,723	24,723	1,731
Ending Fund Balance	24,723	231	231	1,731	0

Pleasant Grove Redevelopment Agency

Special Revenue Fund

	Actual- 2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Hammond Project					
Tax Increment Revenue	431,309	300,000	300,000	672,615	650,000
Developer Contribution	1,553,604	1,552,442	1,552,442	1,552,442	12,923,612
Interest	21,097	-	-	-	-
Grove Tower					
Tax Increment Revenue CDA1	162,971	300,000	300,000	170,537	200,000
Tax Increment Revenue CDA2	55,616	-	-	71,603	100,000
1300 West CDA					
Tax Increment Revenue	437,728	300,000	300,000	561,179	500,000
Total Revenues	2,662,325	2,452,442	2,452,442	3,028,377	14,373,612
Expenditures					
Hammond Project					
Operating Expenditures					
Debt Service Payments	1,553,604	1,552,442	1,552,442	1,552,442	12,923,612
Agent Fees	1,650	6,000	6,000	6,000	-
Professional Services	1,450	25,000	25,000	-	-
Grove Tower					
Operating Expenditures	196,382	300,000	300,000	211,873	300,000
1300 West CDA					
Operating Expenditures	411,194	300,000	300,000	533,120	500,000
Total Expenditures	2,164,279	2,183,442	2,183,442	2,303,435	13,723,612
Transfers in/(Out)					
Total Transfers	-	-	-	-	-
Contribution to/(Use of) FB	498,046	269,000	269,000	724,942	650,000
Beginning Fund Balance	1,247,743	1,745,789	1,745,789	1,745,789	2,470,731
Ending Fund Balance	1,745,789	2,014,789	2,014,789	2,470,731	3,120,731

Debt Service

Special Revenue Fund

	Prior Year Actual - 2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Property Tax Revenue	924,986	924,986	924,986	924,986	928,385
Interest	16,989	5,000	5,000	15,000	15,000
Transfer from Road Impact	349,650	347,996	347,996	347,996	347,778
Total Revenues	1,291,625	1,277,982	1,277,982	1,287,982	1,291,163
Expenditures					
Principal Payments	886,000	906,000	906,000	906,000	933,500
Interest on Bonds	386,243	364,716	364,716	364,716	342,662
Bond Agent Fees	2,450	3,300	3,300	3,000	3,300
Total Expenditures	1,274,693	1,274,016	1,274,016	1,273,716	1,279,462
Contribution to/(Use of) FB	16,933	3,966	3,966	14,266	11,701
Beginning Fund Balance	199,732	216,664	216,664	216,664	230,930
Ending Fund Balance	216,664	220,630	220,630	230,930	242,631

Transportation Utility Fund

Special Revenue

	Prior Year Actual -2020	Original FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Road Fee	861,355	-	-	-	-
Total Revenues	861,355	-	-	-	-
Expenditures					
Road Maintenance	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Contribution to/(Use of) FB	861,355	-	-	-	-
Beginning Fund Balance	1,444,365	2,305,720	2,305,720	2,305,720	2,305,720
Ending Fund Balance	2,305,720	2,305,720	2,305,720	2,305,720	2,305,720

Care Tax

Special Revenue Fund

	Prior Year Actual-2020	Original FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
County Grant					
Discovery Park	219,392	-	-	18,219	-
Donations	116,325	-	-	228,314	-
CARE Tax	403,335	284,376	284,376	420,000	420,000
Contribution to Fund Balance	-	(14,219)	(14,219)	-	-
Total Revenues	739,052	270,157	270,157	666,533	420,000
Expenditures					
Downtown Park	8,482	-	8,482	8,482	-
Discovery Park	23,041	-	23,041	23,041	-
Pickleball Courts	-	-	363,000	363,000	-
Arts Donation	3,444	25,000	25,000	45,000	25,000
Parks Maintenance	17,910	20,000	193,034	193,034	20,000
Special Projects	12,056	20,000	20,000	20,000	20,000
Total Expenditures	64,934	65,000	632,557	652,557	65,000
Contribution to/(Use of) FB	674,118	205,157	(362,400)	13,976	355,000
Beginning Fund Balance	(902,473)	(228,354)	(228,354)	(228,354)	(214,379)
Ending Fund Balance	(228,354)	(23,197)	(590,754)	(214,379)	140,621



Capital Projects

A capital project is a large, expensive, one-time project. Because they represent such a large cost, they are often considered “lumpy” in a budget and are therefore put in their own budget section. Separating capital projects ensures more stability when tracking other revenues and expenditures over time.

Capital Projects
Capital Projects Fund

	Prior Year Actual 2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Interest Income	46	-	-	-	-
Utah County Grant	19,817	-	-	-	-
Other Income	222,502	-	-	-	-
Transfer from General Fund	1,056,950	-	5,094,280	5,094,280	-
Total Revenues	1,299,315	-	5,094,280	5,094,280	-
Expenditures					
Equipment/Vehicles Purchases	72,060	-	282,000	282,000	-
City Hall Remodel	593,350	-	53,746	53,746	-
Parks Projects	16,164	-	2,129,860	2,089,860	-
Public Safety Projects	142,012	-	883,327	848,327	-
Other Projects	36,230	-	1,048,684	1,048,684	-
Public Safety Buildings	-	-	19,099	19,099	-
Recreation	-	-	262,402	262,402	-
Library Projects	-	-	164,000	166,500	-
Public Works	-	-	691,500	491,500	-
Engineering	-	-	73,000	73,000	-
Transfer to General Fund	72,353	-	60,000	60,000	-
Total Expenditures	932,168	-	5,667,618	5,395,118	-
Contribution to/(Use of) FB	367,147	-	(573,338)	(300,838)	-
Beginning Fund Balance	224,174	591,321	591,321	591,321	290,483
Ending Fund Balance	591,321	591,321	17,983	290,483	290,483

Impact Fees
Capital Projects Fund

	Prior Year Actual - 2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Recreation Impact Fees	237,266	500,000	500,000	350,000	300,000
Road Impact Fees	551,190	516,883	516,883	580,000	500,000
Interest	26,438	-	-	-	-
Total Revenues	814,894	1,016,883	1,016,883	930,000	800,000
Expenditures					
Parks Projects	185,022	800,000	800,000	800,000	-
Road Projects	392,278	-	-	-	-
Transfer to Debt Service	349,650	347,095	347,095	347,095	347,778
Total Expenditures	926,950	1,147,095	1,147,095	1,147,095	347,778
Contribution to/(Use of) FB	(112,056)	(130,212)	(130,212)	(217,095)	452,222
Beginning Fund Balance	1,301,728	1,189,672	1,189,672	1,189,672	972,577
Ending Fund Balance	1,189,672	1,059,460	1,059,460	972,577	1,424,799

Capital Equipment Fund

Capital Equipment Fund

	Prior Year Actual 2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Lease Proceeds	405,695	393,496	393,496	393,496	368,000
Transfer from General Fund	511,656	511,657	511,657	511,657	517,000
Transfer from Rec Center	45,000	45,000	45,000	45,000	45,000
Sale of Surplus Property	152,074	408,000	408,000	241,200	172,000
Total Revenues	1,114,425	1,358,153	1,358,153	1,191,353	1,102,000
Expenditures					
Fleet Purchases	392,024	661,496	661,496	660,081	400,000
Interest Payments	22,924	-	-	17,895	19,422
Principal Payments	446,826	563,178	563,178	548,305	561,271
Computer Purchases	81,020	80,000	80,000	80,000	80,000
Fitness Equipment Purchase	61,016	60,000	60,000	60,000	60,000
Public Works Lease	15,835	-	-	-	-
Total Expenditures	1,019,646	1,364,674	1,364,674	1,366,281	1,120,692
Contribution to/(Use of) FB	94,780	(6,521)	(6,521)	(174,928)	(18,692)
Beginning Fund Balance	99,603	194,383	194,383	194,383	19,455
Ending Fund Balance	194,383	187,862	187,862	19,455	763



Enterprise Funds

Like a private-sector business, Enterprise Funds (obtained from user fees) cover the entire cost of the services provided, including personnel, operating costs, debt service, and overhead. Unlike a business, an Enterprise Fund only covers the cost of providing the service and does not guarantee a profit.

Enterprise Fund Descriptions

Sanitation

Pleasant Grove City offers both solid waste and recycling services for Pleasant Grove residents. Solid waste is collected weekly, while recycling is collected every other week. The City contracts the collection services through a third-party vendor. The contract is currently with Republic Services.

Sewer & Water

The Sewer & Water departments are organized to provide safe, high quality, and reliable water and sewer service to residential, commercial, and industrial customers within Pleasant Grove City. The goal is to provide these services in an efficient and cost effective way, while maintaining facilities to meet current and future needs. The departments are committed to funding capital projects for new improvements and future replacement of facilities and equipment. To ensure that safe water is being supplied to our customers, the departments comply with all Utah State and federal health and water quality regulations.

Storm Drain

The Storm Drain department implements Municipal Separate Storm Sewer Systems (MS4) Permit requirements for program 4 (construction site controls) and program 5 (post-construction site controls) in accordance with approved program descriptions, as well as inspects and performs oversight on all aspects of the construction and installation of storm sewer pipe, inlets, manholes, outfalls, and permanent water quality facilities. The department also maintains detailed inspection records, both written and electronically, and ensures that daily field reports are complete and accurate. The department also cleans and maintains the City-wide storm drain system.

Water
Enterprise Fund

	Prior Year Actual - 2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Operating Revenues					
Culinary Water Sales	4,728,192	4,515,000	4,515,000	4,750,000	5,003,200
Secondary Water Sales	3,181,554	3,045,000	3,045,000	3,200,000	3,277,460
Other Operating Revenues	192,434	105,000	105,000	85,000	85,000
Total Operating Revenues	8,102,180	7,665,000	7,665,000	8,035,000	8,365,660
Operating Expenses					
Salaries & Wages	536,638	578,000	585,897	535,000	691,589
Benefits	300,020	317,370	317,370	303,000	307,831
Power Expense	300,235	330,000	330,000	330,000	360,000
Administrative Services	802,932	802,929	802,929	802,929	802,929
Metro Water Lease	-	300,000	300,000	-	-
Irrigation Assessments	310,416	320,000	300,000	300,000	320,000
Operating Expenditures	622,361	755,600	755,600	639,700	824,500
Depreciation	1,674,780	1,462,671	1,462,671	1,462,671	1,674,780
Total Operating Expenses	4,547,381	4,866,570	4,854,467	4,373,300	4,981,629
Operating Income/(Loss)	3,554,799	2,798,430	2,810,533	3,661,700	3,384,031
Non-Operating Revenues/(Expenses)					
Impact Fees	325,406	150,000	150,000	150,000	150,000
Interest Income	147,033	30,000	30,000	30,000	30,000
Interest Expense	(477,478)	(554,422)	(554,422)	(554,422)	(531,453)
Bond Proceeds	-	-	-	-	4,000,000
Amortize Bond Issuance Costs	(1,228,651)	-	-	-	-
Total Non-Operating Revenues/(Expenses)	(1,233,689)	(374,422)	(374,422)	(374,422)	3,648,547
Contributions and Transfers					
Developer/Capital Contributions	999,567	100,000	100,000	100,000	-
Transfer In	-	-	6,093	6,093	-
Transfer to Storm Water	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Total Contributions/Transfers	849,567	(50,000)	(43,907)	(43,907)	(150,000)
Change in Net Assets	3,170,677	2,374,008	2,392,204	3,243,371	6,882,578
Capital Expenditures	3,674,261	2,837,500	5,762,737	4,879,075	5,218,500

Water FY2022 Capital Improvement Projects

Fire Hydrant	\$ 75,000
Development/Special Projects	75,000
North Utah County Aquifer	10,000
Water Master Plan Study	10,000
Secondary Master Plan	3,500
Walker Tank & Booster Station	20,000
Wade Spring Fence	25,000
Pipe Plant Facility	200,000
Replace Lines-Impact	300,000
Replace Lines	500,000
Boulevard Well	4,000,000
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	\$ 5,218,500

Sewer
Enterprise Fund

	Prior Year Actual -2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Operating Revenues					
Sewer Fees	5,289,467	5,240,000	5,240,000	5,290,000	5,300,000
Connection Fees	33,260	20,000	20,000	39,570	20,000
Miscellaneous Revenues	3,706	-	-	-	-
Total Operating Revenues	5,326,433	5,260,000	5,260,000	5,329,570	5,320,000
Operating Expenses					
Salaries & Wages	384,087	404,500	410,501	410,501	498,913
Benefits	238,179	243,394	243,394	237,394	252,446
GF Administrative Charge	776,496	776,500	776,500	776,500	776,500
Charges for Treatment	2,579,348	2,800,000	2,800,000	2,800,000	2,800,000
Operating Expenditures	112,968	173,900	173,900	173,900	175,200
Depreciation	543,097	394,409	394,409	394,409	543,097
Total Operating Expenses	4,634,174	4,792,703	4,798,704	4,792,704	5,046,156
Operating Income/(Loss)	692,259	467,297	461,296	536,866	273,844
Non-Operating Revenues/(Expenses)					
Interest Income	71,434	55,000	55,000	20,000	20,000
Interest Expense	(2,029)	(4,302)	(4,302)	(4,302)	(2,619)
Total Non-Operating Revenues/(Expenses)	69,405	50,698	50,698	15,698	17,381
Contributions and Transfers					
Impact Fees	164,723	150,000	150,000	200,000	100,000
Developer Contributions	700,813	100,000	100,000	-	100,000
Transfers In			6,001		
Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Contributions/Transfers	765,536	150,000	156,001	100,000	100,000
Change in Net Assets	1,527,202	667,995	667,995	652,564	391,225
Capital Projects	1,516,147	1,208,500	2,280,323	2,245,323	1,003,500

Sewer FY2022 Capital Improvement Projects

Insituform	\$ 600,000
Master Plan Annual Update	3,500
Development/Special Projects	50,000
System Placement	50,000
PW Facility at Piping Plant	100,000
1100 W 1000 S Sewer Relocation	200,000
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	\$ 1,003,500

Storm Drain
Enterprise Fund

	Prior Year Actual - 2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Operating Revenues					
Storm Drain Fee	2,294,261	2,200,000	2,200,000	2,300,000	2,530,000
Total Operating Revenues	2,294,261	2,200,000	2,200,000	2,300,000	2,530,000
Operating Expenses					
Salaries & Wages	304,764	319,700	324,887	324,887	366,102
Benefits	136,003	199,525	199,525	193,400	206,971
GF Administrative Charge	257,251	205,544	205,544	205,544	205,544
Operating Expenditures	184,504	335,740	335,740	335,740	338,347
Depreciation	516,797	382,082	382,082	382,082	516,797
Total Operating Expenses	1,399,319	1,442,591	1,447,778	1,441,653	1,633,761
Operating Income/(Loss)	894,942	757,409	752,222	858,347	896,239
Non-Operating Revenues/(Expenses)					
Impact Fees	330,693	150,000	150,000	330,000	150,000
Interest Income	40,787	30,000	30,000	20,000	20,000
Interest Expense	(289,509)	(375,370)	(375,370)	(375,370)	(308,910)
Amortize Bond Issuance Costs	(241,039)	(7,065)	(7,065)	(7,065)	(2,000)
Other Revenue	79,558	-	-	270,000	-
Total Non-Operating Revenues/(Expenses)	(79,510)	(202,435)	(202,435)	237,565	(140,910)
Contributions and Transfers					
Developer Contributions	706,250	-	-	-	-
Transfer from Cemetery	75,000	75,000	75,000	75,000	75,000
Transfer from Other Funds	250,000	250,000	255,187	255,187	250,000
Total Contributions/Transfers	1,031,250	325,000	330,187	330,187	325,000
Change in Net Assets	1,846,682	879,974	879,974	1,426,099	1,080,330
Capital Expenditures	419,545	1,614,500	3,397,990	3,183,710	994,617

Storm Drain FY2022 Capital Improvement Projects

Development/Special Projects	\$	100,000
Master Plan		3,500
Wills Park Detention		4,117
Pipe Plant Detention		50,000
Gebhardt Detention		25,000
I-15 to Utah Lake Outfall		20,000
Vehicle Replacement		160,000
doTerra		117,000
1300 W 700 S to Mt View Lane		40,000
800 N 1380 W to 1570 West		30,000
Main Street - State to 200 S Pipe		25,000
Close to My Heart		300,000
PW Facility at Pipe Plant		100,000
100 W 400 N & 490 N Sumps		20,000
	\$	<u>994,617</u>

Sanitation
Enterprise Fund

	Prior Year Actual-2020	Beginning FY 2021 Budget	Amended FY 2021 Budget	Estimated Actual Expenditures	Adopted FY 2022 Budget
Revenues					
Garbage Collection Fees	1,171,964	1,174,667	1,174,667	1,175,000	1,250,000
Recycling Fees	325,324	317,000	317,000	325,000	335,000
Interest	-	-	-	-	-
Total Revenues	1,497,287	1,491,667	1,491,667	1,500,000	1,585,000
Expenditures					
Garbage Pickup Expense	911,720	918,000	918,000	911,720	918,000
Recycling Collection	334,594	308,000	308,000	335,000	335,000
City Cleanup	48,832	24,000	24,000	48,000	48,000
Administration Fee	258,420	258,416	258,416	258,416	258,416
Total Expenditures	1,553,566	1,508,416	1,508,416	1,553,136	1,559,416
Change in Net Assets	(56,279)	(16,749)	(16,749)	(53,136)	25,584
Fund Balance	149,903	133,154	133,154	96,767	122,351

Enterprise Fund Data



Culinary Water

5 Year Proforma Income Statement

	2022	2023	2024	2025	2026
Revenues					
Water Sales	5,018,200	5,118,564	5,220,935	5,325,354	5,431,861
Installation Fees	60,000	61,200	62,424	63,672	64,946
Total Revenue	5,078,200	5,179,764	5,283,359	5,389,026	5,496,807
Operating Expenses					
Overtime Wages	44,000	44,880	45,778	46,693	47,627
Wages	470,734	480,149	489,752	499,547	509,538
Part Time Wages	25,000	25,500	26,010	26,530	27,061
Retirement	70,000	71,400	72,828	74,285	75,770
FICA	33,000	33,660	34,333	35,020	35,720
Health Insurance	143,644	146,517	149,447	152,436	155,485
Life Insurance	4,000	4,080	4,162	4,245	4,330
State Insurance	10,500	10,710	10,924	11,143	11,366
Meetings & Memberships	14,000	14,280	14,566	14,857	15,154
Office Expense	20,000	20,400	20,808	21,224	21,649
Vehicle Expense	30,000	30,600	31,212	31,836	32,473
Power Expense	320,000	326,400	332,928	339,587	346,378
Telephone Expense	2,000	2,040	2,081	2,122	2,165
Cellular Services	5,000	5,100	5,202	5,306	5,412
Engineering	45,000	45,900	46,818	47,754	48,709
Bank & Credit Card Fees	35,000	35,700	36,414	37,142	37,885
Street Repairs	18,000	18,360	18,727	19,102	19,484
Administrative Fee	431,280	439,906	448,704	457,678	466,831
Lease Payments	15,000	15,300	15,606	15,918	16,236
Meter Purchases	65,000	66,300	67,626	68,979	70,358
Departmental Supplies	75,000	76,500	78,030	79,591	81,182
Bond Agent Fees	19,000	19,380	19,768	20,163	20,566
Repair & Maintenance	120,000	122,400	124,848	127,345	129,892
Scada Maintenance	15,000	15,300	15,606	15,918	16,236
Equipment	80,000	81,600	83,232	84,897	86,595
Technology	5,000	5,100	5,202	5,306	5,412
City Utilities	20,000	20,400	20,808	21,224	21,649
Total Expenses	2,135,158	2,177,861	2,221,418	2,265,847	2,311,164
Non-Operating Revenues/(Expenditures)					
Interest Revenue	30,000	30,600	31,212	30,600	30,600
Interest -Bonds	(55,729)	(50,318)	(45,725)	(41,940)	(38,081)
Impact Fees	150,000	150,000	150,000	150,000	150,000
Transfers	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Bond Proceeds	4,000,000	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	4,049,271	55,282	60,487	63,660	67,519
Change in Net Assets (Cash)	6,992,313	3,057,185	3,122,428	3,186,840	3,253,162

Culinary Water

5 Year Proforma Income Statement

	2022	2023	2024	2025	2026
Debt Principal Payments					
2004	83,000	84,000	86,000	87,000	89,000
2006	19,000	19,000	19,000	20,000	20,000
2019	97,000	98,000	100,000	102,000	105,000
Total Principal Payment	199,000	201,000	205,000	209,000	214,000
Capital Expenditures					
Water Tank & Booster Station	20,000	-	-	-	-
Vehicles/Equipment	-	75,000	75,000	75,000	75,000
Development/Special Projects	50,000	120,000	120,000	120,000	120,000
Fire Hydrant Replacement	75,000	50,000	50,000	50,000	50,000
Master Planned Waterline Upgrade	-	325,000	325,000	325,000	325,000
System Replacement	-	1,404,000	1,404,000	1,404,000	-
Water Master Plan Study	10,000	5,000	5,000	5,000	-
Buildout Distribution and Transmission	-	397,000	397,000	397,000	-
Replace 1, 2 & 4 inch lines	800,000	397,000	397,000	397,000	-
Monson Tank New	-	-	1,750,000	1,750,000	3,500,000
Pipe Plant Booster	-	-	-	-	300,000
Wade Spring Fence	25,000	-	-	-	-
North Utah County Aquifer	10,000	10,000	10,000	10,000	10,000
PRV replacement	-	100,000	100,000	100,000	-
Gateway-Well-PG Blvd & North County Blvd	4,000,000	-	-	-	-
New Public Works Facility	200,000	-	-	-	300,000
Wade Sprins Replacement	-	-	400,000	-	-
Battle Crrek Tank Rehabilitation	-	400,000	-	-	-
Total Capital Expenditures	5,190,000	3,283,000	5,033,000	4,633,000	4,680,000
Net Cash Contribution/(Use)	1,603,313	(426,815)	(2,115,572)	(1,655,160)	(1,640,838)

Secondary Water

5 Year Proforma Statement

	2021	2022	2023	2024	2025
Revenues					
Secondary Water Sales	3,277,460	3,343,009	3,409,869	3,478,067	3,547,628
Secondary Water Installation	10,000	10,200	10,404	10,612	10,824
Total Revenue	<u>3,287,460</u>	<u>3,353,209</u>	<u>3,420,273</u>	<u>3,488,679</u>	<u>3,558,452</u>
Operating Expenses					
Overtime Wages	9,000	9,180	9,364	9,551	9,742
Wages	132,855	135,512	138,222	140,987	143,807
Part Time Wages	10,000	10,200	10,404	10,612	10,824
Retirement	22,000	22,440	22,889	23,347	23,814
FICA	10,000	10,200	10,404	10,612	10,824
Health Insurance	32,517	33,167	33,831	34,507	35,197
Life Insurance	1,570	1,601	1,633	1,666	1,699
State Insurance	2,600	2,652	2,705	2,759	2,814
Meetings & Memberships	4,000	4,080	4,162	4,245	4,330
Office Expense	8,000	8,160	8,323	8,490	8,659
Vehicle Expense	10,000	10,200	10,404	10,612	10,824
Power Expense	40,000	40,800	41,616	42,448	43,297
Telephone Expense	1,500	1,530	1,561	1,592	1,624
Cellular Services	3,000	3,060	3,121	3,184	3,247
Engineering	25,000	25,500	26,010	26,530	27,061
Bank & Credit Card Fees	15,000	15,300	15,606	15,918	16,236
Street Repairs	5,000	5,100	5,202	5,306	5,412
Administrative Fee	371,649	379,082	386,664	394,397	402,285
Lease Payments	10,000	10,200	10,404	10,612	10,824
Departmental Supplies	40,000	40,800	41,616	42,448	43,297
Water Share Assessments	320,000	326,400	332,928	339,587	346,378
Bond Agent Fees	19,000	19,380	19,768	20,163	20,566
Repair & Maintenance	80,000	81,600	83,232	84,897	86,595
SCADA	8,000	8,160	8,323	8,490	8,659
Technology	3,000	3,060	3,121	3,184	3,247
City Utilities	10,000	10,200	10,404	10,612	10,824
Equipment	-	-	-	-	-
Total Expenses	<u>1,193,691</u>	<u>1,217,565</u>	<u>1,241,916</u>	<u>1,266,754</u>	<u>1,292,090</u>
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Interest -Bonds	(471,904)	(438,674)	(403,586)	(366,609)	(328,262)
Impact Fees	-	-	-	-	-
Transfers	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Total Non-Operating Revenues/(Expenditures)	<u>(546,904)</u>	<u>(513,674)</u>	<u>(478,586)</u>	<u>(441,609)</u>	<u>(403,262)</u>
Change in Net Assets (Cash)	<u>1,546,865</u>	<u>1,621,970</u>	<u>1,699,771</u>	<u>1,780,315</u>	<u>1,863,101</u>

Secondary Water

5 Year Proforma Statement

	2022	2023	2024	2025	2026
Debt Principal Payments					
2010 Bonds	49,000	50,000	51,000	53,000	54,000
2015 Bonds	585,000	605,000	510,000	530,000	555,000
2016 Bonds	500,000	515,000	530,000	540,000	560,000
2020 Bonds	35,000	35,000	35,000	36,000	36,000
Total Prinicipal Payment	1,169,000	1,205,000	1,126,000	1,159,000	1,205,000
Capital Expenditures					
Vehicles/Equipment	-	65,000	65,000	65,000	65,000
Development/Special Projects	25,000	20,000	20,000	20,000	20,000
Secondary Master Plan	3,500	5,000	5,000	5,000	-
Meters	-	4,000,000	4,000,000	-	-
Pipe Plant Booster	-	-	-	-	300,000
Anderson Park PI Booster	-	-	-	603,000	-
Total Capital Expenditures	28,500	4,090,000	4,090,000	693,000	385,000
Net Cash Contribution/(Use)	349,365	(2,468,030)	(2,390,229)	1,087,315	1,478,101

Sewer

5 Year Proforma Income Statement

	2022	2023	2024	2025	2026
Revenues					
Sewer Service Revenue	5,300,000	5,406,000	5,514,120	5,624,402	5,736,890
Connection Fees	20,000	20,400	20,808	21,224	21,649
Total Revenue	5,320,000	5,426,400	5,534,928	5,645,627	5,758,539
Operating Expenses					
Overtime Wages	23,000	23,460	23,929	24,408	24,896
Wages	454,413	463,501	472,771	482,227	491,871
Part Time Wages	21,500	21,930	22,369	22,816	23,272
Retirement	70,000	71,400	72,828	74,285	75,770
FICA	31,500	32,130	32,773	33,428	34,097
Health Insurance	139,052	141,833	144,670	147,563	150,514
Life Insurance	2,853	2,910	2,968	3,028	3,088
State Insurance	9,041	9,222	9,406	9,594	9,786
Meetings & Memberships	6,000	6,120	6,242	6,367	6,495
Office Expense	25,000	25,500	26,010	26,530	27,061
Vehicle Expense	21,000	21,420	21,848	22,285	22,731
Power Expense	1,000	1,020	1,040	1,061	1,082
Telephone Expense	1,500	1,530	1,561	1,592	1,624
Cellular Services	4,500	4,590	4,682	4,775	4,871
Engineering	20,000	20,400	20,808	21,224	21,649
Charges for Treatment	2,800,000	2,856,000	2,913,120	2,971,382	3,030,810
Bank/Credit Card Fees	20,000	20,400	20,808	21,224	21,649
Street Repairs	7,000	7,140	7,283	7,428	7,577
Administrative Fee	776,500	792,030	807,871	824,028	840,509
Lease Payments	20,000	20,400	20,808	21,224	21,649
Departmental Supplies	15,000	15,300	15,606	15,918	16,236
Repair & Maintenance	20,000	20,400	20,808	21,224	21,649
SCADA Maintenance	8,000	8,160	8,323	8,490	8,659
Equipment	3,200	3,264	3,329	3,396	3,464
Technology	3,000	3,060	3,121	3,184	3,247
Total Expenses	4,503,059	4,590,060	4,681,861	4,775,499	4,871,009
Non-Operating Revenues/(Expenditures)					
Interest Revenue	20,000	20,400	20,808	20,400	20,400
Interest -Bonds	(2,619)	(882)	-	-	-
Impact Fees	100,000	100,000	100,000	100,000	100,000
Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Non-Operating Revenues/(Expenditures)	17,381	19,518	20,808	20,400	20,400
Change in Net Assets (Cash)	834,322	855,858	873,875	890,528	907,931

Sewer

5 Year Proforma Income Statement

	2022	2023	2024	2025	2026
Capital Expenditures					
Insituform	600,000	500,000	500,000	500,000	500,000
Master Plan Annual Update	3,500	3,500	3,500	3,500	3,500
Development/Special Projects	25,000	25,000	25,000	25,000	25,000
Development/Special Projects Impact Fee	25,000	25,000	25,000	25,000	25,000
Vehicles/Equipment	-	70,000	70,000	70,000	70,000
System Replacement	50,000	100,000	100,000	100,000	100,000
200 South Improvements	-	-	-	-	850,000
500 East Improvements	-	350,000	-	-	-
PW Facility at Pipe Plant - Savings - CW	100,000	-	-	-	-
600 West - Center to 1100 North	-	-	1,000,000	-	-
1100 West 1000 South Sewer Relocation	200,000	-	-	-	-
Total Capital Expenditures	<u>1,003,500</u>	<u>1,073,500</u>	<u>1,723,500</u>	<u>723,500</u>	<u>1,573,500</u>
Net Cash Contribution/(Use)	(169,178)	(217,642)	(849,625)	167,028	(665,569)

Storm Drain

5 Year Proforma Income Statement

	2022	2023	2024	2025	2026
Revenues					
Storm Drain Fee	2,530,000	2,580,600	2,632,212	2,684,856	2,738,553
Total Revenue	2,530,000	2,580,600	2,632,212	2,684,856	2,738,553
Operating Expenses					
Overtime Wages	14,700	14,994	15,294	15,600	15,912
Wages	331,402	338,030	344,791	351,686	358,720
Part Time Wages	20,000	20,400	20,808	21,224	21,649
Retirement	55,000	56,100	57,222	58,366	59,534
FICA	26,125	26,648	27,180	27,724	28,279
Health Insurance	114,446	116,735	119,070	121,451	123,880
Life Insurance	2,200	2,244	2,289	2,335	2,381
State Insurance	9,200	9,384	9,572	9,763	9,958
Meetings & Memberships	4,000	4,080	4,162	4,245	4,330
Travel	1,040	1,061	1,082	1,104	1,126
Training	2,500	2,550	2,601	2,653	2,706
Vehicle Expense	20,000	20,400	20,808	21,224	21,649
Telephone Expense	1,500	1,530	1,561	1,592	1,624
Cellular Services	5,000	5,100	5,202	5,306	5,412
Engineering	50,000	51,000	52,020	53,060	54,122
Billing/Collection	20,000	20,400	20,808	21,224	21,649
County Coalition	4,000	4,080	4,162	4,245	4,330
Dump Fee	5,000	5,100	5,202	5,306	5,412
Lease Payments	70,000	71,400	72,828	74,285	75,770
Administrative Fee	205,544	209,655	213,848	218,125	222,487
Departmental Supplies	42,000	42,840	43,697	44,571	45,462
Bond Agent Fees	2,000	-	-	-	-
Repair & Maintenance	10,400	10,608	10,820	11,037	11,257
MS4 Permit	2,000	2,040	2,081	2,122	2,165
Flood Control - PRWUA	4,000	-	-	-	-
City Utilities	51,707	52,741	53,796	54,872	55,969
Technology	5,200	5,304	5,410	5,518	5,629
Equipment	40,000	40,800	41,616	42,448	43,297
Total Expenses	1,118,964	1,135,223	1,157,928	1,181,086	1,204,708
Non-Operating Revenues/(Expenditures)					
Interest Revenue	20,000	20,400	20,808	21,224	21,649
Interest -Bonds	(308,910)	(296,066)	(281,600)	(268,850)	(256,625)
Impact Fees	150,000	150,000	150,000	150,000	150,000
Transfer from Cemetery	75,000	75,000	75,000	75,000	75,000
No UT Co Conservancy	49,790	49,790	49,790	-	-
Transfer from Other Funds	250,000	250,000	250,000	250,000	250,000
Total Non-Operating Revenues/(Expenditures)	235,880	249,124	263,998	227,374	240,024
Change in Net Assets (Cash)	1,646,916	1,694,501	1,738,282	1,731,144	1,773,869

Storm Drain

5 Year Proforma Income Statement

	2022	2023	2024	2025	2026
Debt Principal Payments					
2020 Storm Water	470,000	485,000	450,000	400,000	415,000
Total Principal Payment	470,000	485,000	450,000	400,000	415,000
	2020	2023	2024	2025	2026
Capital Expenditures					
Master Plan Annual Update	3,500	5,000	5,000	5,000	5,000
Development/Special Projects	50,000	50,000	50,000	50,000	50,000
Development/Special Projects Impact Fee	50,000	50,000	50,000	50,000	50,000
Vehicles/Equipment	160,000	150,000	150,000	150,000	150,000
600 West Pope Plant Detention to 100 North	-	-	-	-	650,000
Backyard SD Relocation	-	200,000	200,000	200,000	200,000
System Replacement	-	1,000,000	1,000,000	1,000,000	1,000,000
System Deficiencies	-	350,000	350,000	350,000	350,000
I-15 to Utah Lake Outfall	20,000	5,300,000	-	-	-
Pipe Plant Detention	50,000	-	-	1,500,000	-
Pipe Plant Detention Impact Fee	-	-	-	500,000	-
doTerra	117,000	-	-	-	-
Main Street - State to 200 S Pipe	25,000	-	-	-	-
Close to My Heart	300,000	-	-	-	-
Anderson Park	-	500,000	-	-	-
Anderson Park Impact Fee	-	86,000	-	-	-
PW Facility at Pipe Plant - Savings	100,000	-	-	-	-
LID Infiltration Facility	-	-	-	-	250,000
Lindon Cost Sharing Projects	-	100,000	100,000	100,000	100,000
Smith Property - 220 South	-	550,000	-	-	-
400 North 100 West to 500 North 200 East Pipeline	-	385,000	-	-	-
400 North 100 West to 500 North 200 East Pipeline Impact Fee	-	115,000	-	-	-
Mahogany Detention and piping (1300 West)	-	-	520,000	-	-
Mahogany Detention and piping (1300 West) Impact Fee	-	-	250,000	-	-
Wills Park	4,117	-	-	-	-
100 West 400 North & 490 North Sumps	20,000	-	-	-	-
Gebhardt Detention	20,000	-	-	-	-
Gebhardt Detention Impact Fee	5,000	-	-	-	-
1300 West 700 S to Mt View Lane	40,000	-	-	-	-
800 North -1380 West to 1570 West	30,000	-	-	-	-
1000 South RMP Dentention and Piping	-	-	-	1,000,000	-
Total Capital Expenditures	994,617	8,841,000	2,675,000	4,905,000	2,805,000
Net Cash Contribution/(Use)	182,299	(7,631,499)	(823,518)	(3,036,156)	(932,881)

Utility Fund Statistics

Water Fund Debt Service Coverage

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Operating Revenues	3,478,805	4,165,541	4,958,793	5,583,659	6,095,695	6,407,298	6,676,530	7,235,135	7,509,702	8,012,916
Operating Expenditures	(2,304,334)	(2,765,406)	(3,048,164)	(3,203,935)	(2,948,456)	(3,069,420)	(2,843,964)	(2,901,283)	(1,868,495)	(2,872,602)
Other Revenues	158,533	733,680	837,792	1,100,309	830,757	397,532	331,919	639,752	547,309	561,703
Net Revenues	1,333,004	2,133,815	2,748,421	3,480,033	3,977,996	3,735,410	4,164,485	4,973,604	6,188,516	5,702,017
Debt Service	1,893,498	1,835,452	1,867,173	1,866,885	1,774,095	1,664,146	1,731,787	1,699,423	1,708,489	1,750,126
DS Coverage Ratio	0.70	1.16	1.47	1.86	2.24	2.24	2.40	2.93	3.62	3.26

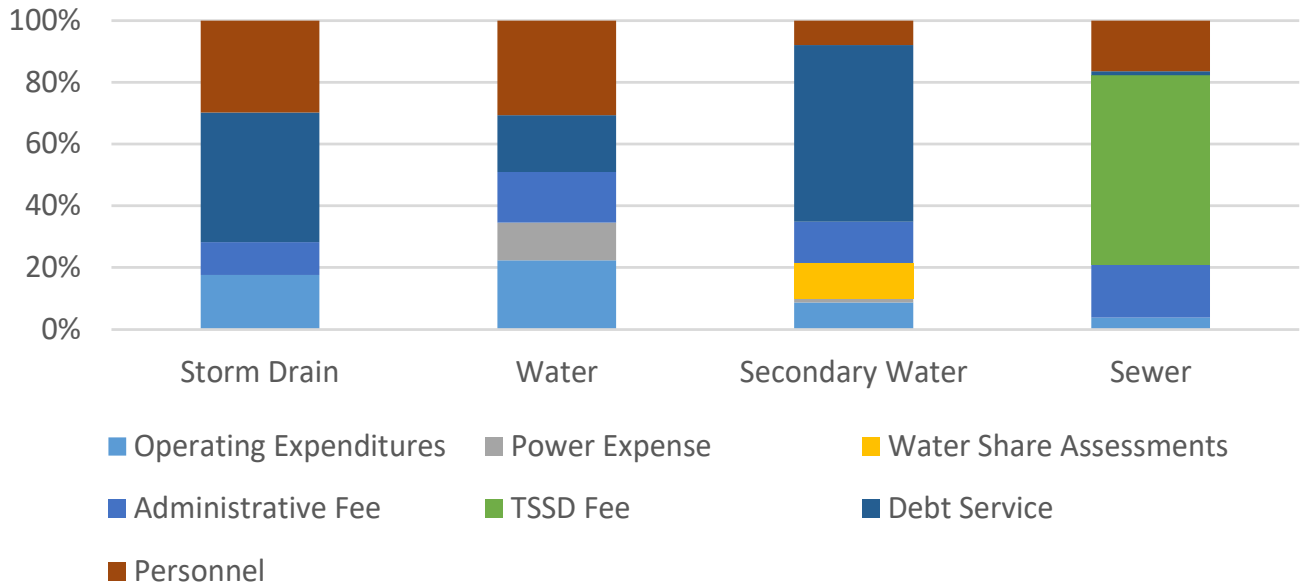
Storm Drain Fund Debt Service Coverage

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Operating Revenues	590,544	967,896	1,238,590	1,532,868	1,774,088	1,986,212	1,784,889	1,784,053	1,776,948	2,294,261
Operating Expenditures	(369,195)	(419,139)	(529,020)	(704,682)	(840,598)	(770,614)	(729,069)	(738,556)	(625,257)	(882,524)
Other Revenues	61,679	160,353	167,436	325,219	255,840	254,351	301,878	626,820	624,022	451,038
Net Revenues	283,028	709,110	877,006	1,153,405	1,189,330	1,469,949	1,357,698	1,672,317	1,775,713	1,862,775
Debt Service	-	163,609	454,906	567,975	749,819	755,319	782,013	778,781	779,851	809,676
DS Coverage Ratio	-	4.33	1.93	2.03	1.59	1.95	1.74	2.15	2.28	2.30

Unrestricted Cash Balance

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Water	1,647,423	1,840,420	2,576,984	2,918,117	3,855,193	5,095,955	5,144,376	4,286,777	5,410,261	5,629,949
Sewer	1,732,928	2,174,887	2,452,766	3,421,090	3,582,478	3,513,353	2,738,095	2,932,926	3,340,520	3,870,092
Storm Drain	-	184,281	844,181	741,585	1,095,942	1,410,577	613,696	988,270	1,011,940	2,132,366

Enterprise Funds Expenditure Allocations



Capital Projects



Capital Projects

The City budgets millions of dollars each year to maintain, add to, and replace City infrastructure. The City Engineering and Public Works staffs evaluate which projects are the most crucial and prioritize these projects based on funding. The majority of these projects are in the City's enterprise funds: Water, Sewer, and Storm Drain. The City maintains 5-yr capital budgets for each of the utilities. All projects are contingent upon available funding.

Enterprise Funds

The following schedule shows capital projects by utility for each of the next five years. The amounts in the FY 22 column are the projects approved by the City Council to proceed during the current year. The other projects will be evaluated and reprioritized each year as part of the City's budget process. Capital spending is projected at the following levels for the 2022 fiscal year: Water \$5,218,500, Sewer \$1,003,500, and Storm Drain \$994,617. The majority of the projects included in the total capital appropriations are ongoing infrastructure maintenance projects. The list below includes projects that will have a noticeable impact on operating budgets. Most of these projects have operating impacts that place pressure on existing resources but as yet do not require additional operating dollars.

Governmental Funds

Governmental capital projects are generally funded in a different method than enterprise fund projects. Funding comes from current-year general revenues, State grants for roads, and previous years' surpluses.

Current-year general revenues. For the upcoming year, the City is budgeting \$517,000 in funds from general revenues. These funds will primarily be used to address capital equipment needs for the City for vehicles and other capital equipment. Many of the items are purchased through capital leases.

State grants for roads. \$1,400,000 is anticipated to be received from the State for the specific purpose of maintaining City streets, and \$652,000 from a county local option sales tax for transportation. Additionally, the City budgeted \$346,964, of general fund money towards road projects. The City adopted a transportation utility fee in May, 2018 and became effective August 2018. The fee is estimated to generate \$1,400,000 annually. A prior study found that the City would need to spend approximately \$3.7m annually to properly maintain the City 110 miles of roads. The fee will help to narrow the amount needed for road repair and maintenance. Funds were collected, for a short time, however they are not being spent due to ongoing litigation. The City bonded in July 2021, which will generate approximately \$6.4 million for road maintenance.

Prior Years' Surplus. Finally, any unspent general funds from previous years are evaluated to do other capital projects in the City. No monies have been allocated for the FY22 budget year. The projects are determined by the Division Directors and Municipal Council. The City appropriated \$5,094,000 for capital projects during FY2021, \$2.7 million was for CARES Act Funding and the remainder from fund balance.

Capital Projects by Funding Source

Sewer

	FY2022		FY2023		FY2024		FY2025		FY2026	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Insituform	\$ 600,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	500,000	-
Vehicle/Equipment	-	-	70,000	-	70,000	-	70,000	-	70,000	-
System Replacement	50,000	-	100,000	-	100,000	-	100,000	-	100,000	-
Sewer Development/Special Projects	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Sewer Master Plan	3,500	-	-	3,500	-	3,500	-	3,500	-	3,500
200 South Improvements	-	-	-	-	-	-	-	-	-	850,000
600 West - Center to 1100 North	-	-	-	-	-	1,000,000	-	-	-	-
500 East Improvements	-	-	-	350,000	-	-	-	-	-	-
PW Facility at Pipe Plant - Savings - CW	100,000	-	-	-	-	-	-	-	-	-
1100 West 1000 S Sewer Relocation	200,000	-	-	-	-	-	-	-	-	-
Sewer Yearly Totals	\$ 978,500	\$ 25,000	\$ 695,000	\$ 378,500	\$ 695,000	\$ 1,028,500	\$ 695,000	\$ 28,500	\$ 695,000	\$ 878,500

Water

	FY2022		FY2023		FY2024		FY2025		FY2026	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Fire Hydrant Replacement	\$ 75,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
Vehicle /Equipment	-	-	140,000	-	140,000	-	140,000	-	140,000	-
Walker Tank & Booster Station	20,000	-	-	-	-	-	-	-	-	-
Water Development/Special Projects	50,000	25,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Master Planned Waterline Upgrades	-	-	219,000	106,000	219,000	106,000	219,000	106,000	219,000	106,000
Replace 1, 2, & 4 inch lines	500,000	300,000	397,000	-	397,000	-	397,000	-	-	-
Buildout Distribution and Transmission	-	-	-	397,000	-	397,000	-	397,000	-	-
Water Master Plan Study	10,000	-	-	5,000	-	5,000	-	5,000	-	-
Secondary Master Plan	3,500	-	-	5,000	-	5,000	-	5,000	-	-
System Replacement	-	-	1,404,000	-	1,404,000	-	1,404,000	-	-	-
Gateway Well - PG Blvd & N. Cnty Blvd	4,000,000	-	-	-	-	-	-	-	-	-
Pipe Plant Booster	-	-	-	-	-	-	-	-	300,000	300,000
New Public Works Facility	200,000	-	-	-	-	-	-	-	300,000	-
PI Meteres	-	-	4,000,000	-	4,000,000	-	-	-	-	-
Wade Springs Replacement	-	-	-	-	400,000	-	-	-	-	-
Wade Springs Fence	25,000	-	-	-	-	-	-	-	-	-
PRV Rehab/Replacement	-	-	100,000	-	100,000	-	100,000	-	-	-
Monson Tank& Re-Drill Well	-	-	-	-	-	1,750,000	-	1,750,000	3,500,000	-
Anderson Park PI Booster	-	-	-	-	-	-	473,000	130,000	-	-
Battle Creek Tank Rehabilitation	-	-	400,000	-	-	-	-	-	-	-
North Utah County Acquifer	10,000	-	10,000	-	10,000	-	10,000	-	10,000	-
Water Yearly Totals	\$ 4,893,500	\$ 325,000	\$ 6,790,000	\$ 583,000	\$ 6,790,000	\$ 2,333,000	\$ 2,863,000	\$ 2,463,000	\$ 4,589,000	\$ 476,000

Storm Water

	FY2022		FY2023		FY2024		FY2025		FY2026	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Vehicle Replacement	\$ 160,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	150,000	-
Wills Park	4,117	\$ -	-	-	-	-	-	-	-	-
Storm Water Development/Special Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
100 W 400 North & 490 North Sumps	20,000	-	-	-	-	-	-	-	-	-
Master Plan	-	3,500	-	5,000	-	5,000	-	5,000	-	5,000
Backyard SD Relocation	-	-	200,000	-	200,000	-	200,000	-	200,000	-
System Replacement	-	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-
System Deficiencies	-	-	350,000	-	350,000	-	350,000	-	350,000	-
I-15 to Utah Lake Outfall	20,000	-	5,300,000	-	-	-	-	-	-	-
Smith Property- 220 South	-	-	550,000	-	-	-	-	-	-	-
Mahogany Park Detention	-	-	-	-	520,000	250,000	-	-	-	-
Anderson Park	-	-	500,000	-	-	-	-	-	-	-
Anderson Park Impact Fee	-	-	86,000	-	-	-	-	-	-	-
Pipe Plant Detention	50,000	-	-	-	-	-	1,500,000	500,000	-	-
Gebhardt Detention	20,000	5,000	-	-	-	-	-	-	-	-
1300 West 700 S to Mt View Lane	40,000	-	-	-	-	-	-	-	-	-
600 West Pipe Plant Dentention to 1100 North	-	-	-	-	-	-	-	-	650,000	-
800 North - 1380 West to 1570 West	30,000	-	-	-	-	-	-	-	-	-
400 North 100 West to 500 North 200 East Pipeline	-	-	385,000	115,000	-	-	-	-	-	-
doTerra	-	117,000	-	-	-	-	-	-	-	-
1000 South RMP Dentention and Piping	-	-	-	-	-	-	1,000,000	-	-	-
Main Street - State to 200 S Pipe	25,000	-	-	-	-	-	-	-	-	-
Close To My Heart	300,000	-	-	-	-	-	-	-	-	-
New Public Works Facility	100,000	-	-	-	-	-	-	-	-	-
LID Infiltration Facility	-	-	-	-	-	-	-	-	250,000	-
Lindon Cost Sharing Projects	-	-	100,000	-	100,000	-	100,000	-	100,000	-
Storm Water Yearly Totals	\$ 819,117	\$ 175,500	\$ 8,671,000	\$ 170,000	\$ 2,370,000	\$ 305,000	\$ 4,350,000	\$ 555,000	\$ 2,750,000	\$ 55,000

Debt Information



PLEASANT GROVE CITY

Legal Debt Margin Information
 Last Ten Fiscal Years
 (amounts expressed in thousands)

Assessed value (in thousands)	\$ 4,503,519
Debt limit (4% of assessed value)	180,141
Debt applicable to limit:	
General obligation bonds	(10,761)
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	<u>(10,761)</u>
Legal debt margin	<u>\$ 169,380</u>

	Fiscal Year									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt limit	\$ 81,373	\$ 80,624	\$ 83,756	\$ 95,064	\$ 106,773	\$ 116,647	\$ 129,414	\$ 143,156	\$ 164,143	\$ 180,141
Total net debt applicable to limit	<u>(4,534)</u>	<u>(4,398)</u>	<u>(4,252)</u>	<u>(4,080)</u>	<u>(3,925)</u>	<u>(12,985)</u>	<u>(12,475)</u>	<u>(11,916)</u>	<u>(11,345)</u>	<u>(10,761)</u>
Legal debt margin	<u>\$ 76,839</u>	<u>\$ 76,226</u>	<u>\$ 79,504</u>	<u>\$ 90,984</u>	<u>\$ 102,848</u>	<u>\$ 103,662</u>	<u>\$ 116,939</u>	<u>\$ 131,240</u>	<u>\$ 152,798</u>	<u>\$ 169,380</u>
Total net debt applicable to the limit as a percentage of debt limit	5.57%	5.45%	5.08%	4.29%	3.68%	11.13%	9.64%	8.32%	6.91%	5.97%

Source: Utah County Auditor's Office

Note 1: Debt margin applies only to general obligation bonds.

**Debt Security and Funding
FY 2021-2022**

Series Name	FY 2022 Payment	Balance as of 06/30/2021	Security	Funding Source	Use of Funds	Maturity Date	Yield
2011 Tax Increment Bonds	12,923,612	12,560,000	Tax Increment, Sales Taxes	Developer Contributions	Land Purchase	12/1/2021	5.7900%
2012 Sales Tax Bonds	496,825	965,000	Sales Tax Revenues	Water, Sewer, and Storm Drain Impact Fees	PG Boulevard	12/1/2022	2.2119%
2016 General Obligation Refunding Bonds	300,822	3,051,000	Property Taxes	Property Taxes	Community Center	10/1/2031	2.2099%
2017 General Obligation Bonds	627,563	7,710,000	Property Taxes	Property Taxes	Public Safety Buildings	4/1/2037	2.7236%
Total Governmental Fund	14,348,822	24,286,000					
Enterprise Fund Debt							
2004 Water Revenue Bonds	90,293	429,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025	1.7000%
2006 Water Revenue Bonds	20,717	101,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026	1.7000%
2010 Water Revenue Bonds	65,694	616,000	Water Revenues	Water Revenues	Replace and Upsize Waterlines	12/1/2031	1.7539%
2015 Water Refunding Bonds	829,325	6,625,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2031	2.0927%
2016 Water Refunding Bonds	700,745	7,685,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2033	2.7000%
2019 Water Revenue Bonds	141,100	2,205,000	Water Revenues	Water Revenues	Battle Creeek Springs Project	12/1/2039	2.0000%
2020 Water Revenue Bonds	45,140	1,014,000	Water Revenues	Water Revenues	Secondary Water Filtration System	12/1/2044	1.0000%
2020 Storm Water Refunding Bonds	777,600	8,480,000	Storm Water Revenues	Storm Water Revenues	Grove Creek and Battle Creek Pipelines; Property	7/15/2038	1.15-2.20%
Total Enterprise Fund	2,670,614	27,155,000					

Debt Service Schedules

	FY 2021-2022			FY 2022-2023			FY 2023-2024			FY 2024-2025			FY 2025-2026		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Governmental Fund Debt															
2011 Tax Increment Bonds	12,560,000	363,612	12,923,612	-	-	-	-	-	-	-	-	-	-	-	-
2012 Sales Tax Bonds	475,000	21,825	496,825	490,000	7,350	497,350	-	-	-	-	-	-	-	-	-
2016 General Obligation Refunding Bonds	236,000	64,822	300,822	242,000	59,537	301,537	254,000	54,057	308,057	260,000	48,377	308,377	265,000	42,576	307,576
2017 General Obligation Bonds	365,000	262,563	627,563	380,000	247,963	627,963	395,000	232,763	627,763	410,000	216,963	626,963	425,000	200,563	625,563
Total Governmental Fund	13,636,000	712,822	14,823,822	1,112,000	314,850	1,426,850	649,000	286,820	935,820	670,000	265,339	935,339	690,000	243,138	933,138
Enterprise Fund Debt															
2004 Water Revenue Bonds	83,000	7,293	90,293	84,000	5,882	89,882	86,000	4,454	90,454	87,000	2,992	89,992	89,000	1,513	90,513
2006 Water Revenue Bonds	19,000	1,717	20,717	19,000	1,394	20,394	19,000	1,071	20,071	20,000	748	20,748	20,000	408	20,408
2010 Water Revenue Bonds	49,000	16,694	65,694	50,000	15,366	65,366	51,000	14,011	65,011	53,000	12,629	65,629	54,000	11,192	65,192
2015 Water Refunding Bonds	585,000	244,325	829,325	605,000	226,475	831,475	510,000	207,200	717,200	530,000	186,400	716,400	555,000	164,700	719,700
2016 Water Refunding Bonds	500,000	200,745	700,745	515,000	187,043	702,043	530,000	172,935	702,935	540,000	158,490	698,490	560,000	143,640	703,640
2019 Water Refund Bonds	97,000	44,100	141,100	98,000	42,160	140,160	100,000	40,200	140,200	102,000	38,200	140,200	105,000	36,160	141,160
2020 Water Revenue Bonds	35,000	10,140	45,140	35,000	9,790	44,790	35,000	9,440	44,440	36,000	9,090	45,090	36,000	8,730	44,730
2020 Storm Water Refunding Bonds	470,000	307,600	777,600	485,000	295,625	780,625	450,000	281,600	731,600	400,000	268,850	668,850	415,000	256,625	671,625
Total Enterprise Fund	1,838,000	832,614	2,670,614	1,891,000	783,735	2,674,735	1,781,000	730,911	2,511,911	1,768,000	677,399	2,445,399	1,834,000	622,968	2,456,968

Other Information



Performance Measures for Public Works

Monthly

Water

- Metered potable water (gallons)
- Number of repaired water main leaks
- Number of repaired water service line leaks

Secondary Water

- Secondary water usage (gallons)
- Number of repaired secondary water main leaks
- Number of repaired secondary water service lines

Sewer

- Metered usage (gallons)
- Number of new sewer connections

Streets

- Lane miles of streets swept
- Number of potholes repaired
- Employee hours dedicated to snow removal
- Number of streetlights fixed
- Salt usage from snow and ice events (Pounds)

Stormwater

- Miles of pipe cleaned (Goal measure)

Engineering

Quarterly

Sewer

- Feet of sewer lines inspected

Performance Measures for Police Department

Dispatch

- Number of emergency calls
- Number of overall calls police department received
- Time it took to answer emergency call (in seconds)
- Time it took to answer non-emergency call (in seconds)

Investigation

- Cases closed

Patrol

Traffic

- Traffic stops
- Citations
- Warnings issued
- Accidents not resulting in an injury
- Accidents resulting in an injury
- DUI's
- Self-initiated calls

Other Crimes

- Domestic violence
- Theft
- Burglary
- Robbery
- Homicide
- Suicides
- Drug offenses

Animal Control

- Number of animals collected
- Deer
- Number of animals taken to shelter

Code Enforcement

- Number of zoning complaints

Performance Measures for Parks Department

Monthly

Parks

- Number of Park volunteers
- Total Park volunteer hours
- Employee hours - tree maintenance
- Employee hours - special events (parks)
- Employee hours - assisting other departments (parks)
- Hours spent on projects (parks)

Cemetery

- Number of burials
- Number of cremains received
- Number of cemetery plots sold

Seniors

- Number of meals served
- Number of people attending Senior Center programs

Custodial

- Number of hours spent on special events
- Number of hours spent on projects

Facilities

- Number of hours spent on special events
- Number of hours spent on projects

Annual

Parks

- Total park acreage maintained
- Total non-park public acreage maintained

Cemetery

- Number of cemetery plots available

Performance Measures for Library

Monthly

Visits*
Number of Programs
 Children
 Teen
 Adult
Cards Issued
Physical Copies Borrowed
Digital Copies Borrowed
Program Attendance
 Children
 Teen
 Adult

Annual

Part-time Hours Worked
Items in Collection
Digital Users
Total Registered Borrowers**

Performance Measures for Fire Department

Monthly

Number of Stacked calls

 Calls that the PG fire couldn't take because they were out on another call therefore the call was sent to a nearby city

Number of total calls from EMS

Number of total calls for fire related incidents

Number of fire inspections

Number of shifts not meeting full staff

Number of public relations contacts

Average time it took to get from station to emergency location

Average time it took to get from the station to the fire location

Performance Measures for Administration/Finance/HR/Utilities

Finance

Monthly

Budget

- General Fund Expenditures - Salaries and wages
- General Fund Expenditures - Benefits
- General Fund Expenditures - Operations

Accounts Payable

- Number of Checks Processed
- Total Expenditures through Accounts Payable
- Total Expenditures through Credit Card

Human Resources

Monthly

- Hours Paid to Part-Time Staff
- Sick Leave Hours Used
- Vacation Leave Hours Used
- Administrative Leave Hours Used
- Compensatory Time Hours Used
- Total Number of Overtime Hours Earned
- Total Number of Compensatory Time Earned
- Total Full-time New Hires
- Total Full-time Terminations
- Total Full-time Employees
- Number of Days Lost to Injuries
- Number of Total Workers Compensation Claims
- Number of Claims Reported within 3 days of Incident

Utilities

Monthly

- Number of Water Shut-offs
- Number of Metered Potable Water- Gallons (Thousands)
- Number of New Utility Service Accounts
- Number of Late Utility Charges

Total Utility Service Accounts

Performance Measures for Recreation Department

Monthly

Number of program participants
 Residents
 Non-residents
Fitness class participants
Total visits to the recreation center
Total number of pool visitors

Performance Measures for Community Development

Monthly

Division	Employees	How can we measure your performance?
Building	Building Official	<ul style="list-style-type: none"> · Number of plans review · Number of building permits issued · Number of commercial inspections performed
	Building Inspector	<ul style="list-style-type: none"> · Number of residential building inspections performed · Number of commercial building inspections performed
	Building Secretary	<ul style="list-style-type: none"> · Number of building inspections scheduled · Number of building permits processed · Number of Certificates of Occupancy issued
Business Licensing	Business License	<ul style="list-style-type: none"> · Number of business licenses processed · Number of special permits processed
	Clerk	<ul style="list-style-type: none"> · Number of phone calls answered · Number of business licenses processed
Zoning & Planning	Planner	<ul style="list-style-type: none"> · Number of Zoning or Planning inquiries solved over the phone · Number of plan reviews
	Planning Secretary	<ul style="list-style-type: none"> · Number of applications processed · Number of phone calls answered

PLEASANT GROVE CITY
 Operating Indicators by Function/Program
 Last Ten Fiscal Years

Function/Program	Fiscal Year										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
General government											
	Building permits issued	178	260	361	372	*311	589	524	599	537	559
	Building inspections conducted	1,713	1,714	4,215	3,387	*3,005	2,788	2,236	2,651	2,989	3,254
Police											
	Physical arrests	1,608	1,359	581	1,409	1,241	1,034	1,120	1,176	1,115	1,066
	Parking violations	327	4	-	2	-	123	-	155	177	99
	Traffic violations	3,302	4,608	2,798	2,566	2,264	2,187	1,860	1,613	2,499	2,552
Fire											
	Emergency responses	859	1,388	1,199	1,330	1,486	1,401	1,453	1,500	1,594	1,938
	Number of Transports	592	573	500	579	494	578	574	601	619	698
	Average Response Time (Minutes)	5	5	4:14	4:51	3:36	3:29	3:62	4:48	3:39	4:04
Refused collection											
	Refuse collected (tons per day)										
	Recyclables collected (tons per day)										
Other public works											
	Street resurfacing (miles)	39	2	2	2	2					
	Potholes repaired (tons of asphalt)	410	431	457	478	500	650	2,100	889	1,235	33
Parks and recreation											
	Daily program participants- Community Center	12,761	11,813	12,298	33,084	20,072	18,096	17,227	17,344	20,882	18,213
	Community center admissions	147,356	135,866	141,540	169,744	190,511	207,133	208,954	222,636	207,315	176,227
Library											
	Volumes in collection										
	Total volumes borrowed										
	Daily pool passes							1,111	**	13,616	15,461
	Pool bulk tickets							3,372	**	2,064	1,203
	Pool admissions							24,274	47,863	32,431	35,884
Library											
	Public service hours							3,248	3,248	3,248	2,195
	Library visits							194,393	154,928	162,060	121,861
	Material circulation							401,574	386,548	404,756	336,893
	Library collection							117,000	107,736	165,243	319,289
	Library programs							690	644	589	369
	Library program attendance							26,577	22,463	22,763	14,595
	Uses of wireless network							5,736	10,742	62,913	15,803
Water											
	New Residential connections										
	New Commerical connections										
	New connections	41	64	143	170	176	160	183	56	148	299
	Culinary Water Breaks	66	82	127	127	140	106	190	200	96	76
	PI Water Breaks	N/A	N/A	N/A	115	35	33	50	50	26	25
	Average daily consumption (thousands of gallons)	2,623	2,821	2,709	2,702	2,867					
	Peak daily consumption (thousands of gallons)	24,194			27,139						
Wastewater											
	Average daily sewer treatment (thousands of gallons)										
Transit											
	Total route miles										
	Passengers										
	Culinary Water **						4,080	3,893	4,118	4,016	4,680
	Pressurized Irrigation **						5,530	5,640	5,730	3,955	5,260

Source: Pleasant Grove City

Note: Data for Years Previous to 2011 Unavailable

* Amounts restated from prior year

** Correction made to reporting method

Pleasant Grove City Employee Count

Full-time/ Part-time Government by Function/Program

Full-time/ Part-time Employees as of June 30, 2021

<u>Function/Program</u>	2018		2019		2020		2021		2022	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
General Government										
Management services	2	0	2	0	2	0	2	0	2	0
Finance	3	1	3	1	4	0	4	0	4	0
Planning	2	1	2	1	2	1	2	1	2	1
Building	2	9*	2	1	2	1	2	1	2	1
Legal	3	0	3	0	3	0	3	0	3	0
Municipal Courts	1	2	1	3	1	2	1	3	1	3
Other	5	6	5	6	5	7	6	7	7	9
Police										
Officers	27	0	28	2	28	2	28	2	28	2
Civilians	8	24	8	27	9	15	5	15	4	15
Fire										
Firefighters and officers	15	29	15	31	15	33	15	33	15	33
Civilians	0	0	0	0	0	0	0	1	0	1
Refuse Collection										
Other Public Works										
Engineering	3	1	3	1	4	1	5	1	6	1
Streets	4	0	4	0	4	2	4	2	4	2
Storm Drain	3	0	4	0	4	1	4	1	4	1
Other	1	0	1	1	1	0	1	0	1	0
Redevelopment	0	0	0	0	0	0	0	0	0	0
Parks & Recreation	16	70	16	70						
Parks					12	32	13	32	13	32
Recreation					4	58	4	58	4	58
Library	3	29	3	28	4	28	4	28	4	24
Water/Sewer	11	2	11	2	10	2	10	2	11	2
Total	109	165	111	174	114	185	113	187	115	185

* Amounts restated from prior year

Fox Hollow Golf Course

Budget and Anticipated Costs

	2020 Actual	2021 Budget
Revenue		
Green Fees	429,976	422,987
Golf Cart Rental	188,080	180,351
Driving Range	168,912	164,208
Pass Fees	132,799	120,126
Pro Shop	-	230,000
Events & Concessions	50	30,000
Snack Bar	35,544	40,000
Fundraiser	27,000	-
Grant	-	30,000
Rent	3,000	3,000
Total Revenue	985,361	1,220,672
Expenses		
Merchandise	-	161,000
Labor	638,464	709,640
Supplies and Maintenance	135,781	148,947
Equipment	93,148	102,965
General Overhead	117,756	171,869
Depreciation	288,000	285,000
Building	96,919	92,346
Snack Bar	24,538	35,000
Total Expenses	1,394,606	1,706,767
Operating Loss	(409,245)	(486,095)
Nonoperating Revenue (Expense)	(121,237)	(117,217)
Member-City Contributions	725,000	725,000
Change in Net Position	194,518	121,688

Cash Infusions from Member Cities

	Total Cost	Pleasant Grove Cost
Debt Service	345,401	115,134
Operations, Equipment & Capital	379,599	126,533
Total	725,000	241,667



Pleasant Grove
Utah's City of Trees
PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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BUSINESS LICENSING

Commercial/Industrial/Manufacturing

Commercial/Industrial/Manufacturing	\$75	\$75
Mobile Food Truck	\$100	\$100
Mobile Food Truck - Licensed in another city	\$25	\$25

Home Occupation

Major Home Occupation	\$150 One Time Fee	\$150 One Time Fee
Minor Home Occupation	\$50 One Time Fee	\$50 One Time Fee
Major/Minor Home Occupation	\$50 Annual Fee	\$50 Annual Fee

Temporary Use

Residential Solicitation	\$25	\$25
Transient, Itinerant Merchants (annual)	\$100	\$100
Temporary Street Vendor (1 to 7 days)	\$15	\$15
Auctions	\$100	\$100
Special Event Business License Fee	\$100	\$100
Special Event Business License Fee (Nonprofit)	\$25	\$25
Firework Sales	\$300	\$300
Motorized Vehicle Sales (first 6 vendors)	\$150	\$150
Motorized Vehicle Sales (per add'l vendor)	\$25	\$25
Seasonal Business License	\$100	\$100
Bill Posting and Handbills	\$25	\$25
Private Firework Display	\$25	\$25
Temporary Use Fee	\$300	\$300
Firework Stands (per location/per event)	\$500	\$500
Circus/Carnival	\$1,000	\$1,000

Amusement Devices

Annual Fee	\$50	\$50
Change of Location/Transfer fee	\$25	\$25

Beer/Alcohol Licensing

Beer/Alcohol License Fee	\$100	\$100
Beer License (Class A or Class B)	\$200	\$200
Beer License (Class C)	\$300	\$300
Tavern	\$300	\$300
Packaging Agency	\$200	\$200
Manufacturing/Brewery	\$300	\$300
Full Service Restaurant	\$300	\$300
Banquet - On premise	\$300	\$300
Temporary Beer/alcohol license	\$300	\$300



Pleasant Grove
Utah's City of Trees
PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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CEMETERY

Grave Plot

Grave Plot	\$900/\$1,800	\$1,000/\$2,000
Infants/Babyland	\$900/\$1,800	\$1,000/\$2,000
Cremations (up to 8 per plot 2'x2')	\$900/\$1,800	\$1,000/\$2,000

Opening and Closing - Per Plot

Single	\$700/\$1,300	\$700/\$1,300
Double Deep 1st	\$1,500/\$2,100	\$1,700/\$2,300
Double Deep 2nd	\$700/\$1,300	\$900/\$1,500
Cremations	\$250/\$400	\$250/\$400
Infants	\$250/\$400	\$250/\$400
Infant Family Dig	\$100/\$100	\$100/\$100

Additional Fees

Holidays & Sundays	\$400	\$450
Saturdays	\$400	\$450
Weekday Overtime	\$400	\$450
Transfer Fee- Resident to Family or Resident per Plot	\$50	\$50
Transfer Fee- Resident to Non Resident per Plot	\$500	\$500
Headstone Inspection Fee	\$0	\$100

Disinterment

Under 4'	\$1,400 flat fee	\$1,600 flat fee
Over 4'	\$1,400 flat fee	\$1,600 flat fee
Double Deep	\$1,700 flat fee	No longer allow

COMMUNITY ARTS

Utah Children's Choir

Concert Choir - Yearly Fee	\$250	\$250
Concert Choir - Registration	\$60	\$60
Chorister Choir - Yearly Fee	\$230	\$230
Chorister Choir - Registration	\$60	\$60
Choir Camp - 3 Days	\$65	\$65

Family Pass

Annual	\$350/\$421	\$350/\$421
Semi Annual	\$193/239	\$193/239
Monthly	\$45/\$53	\$45/\$53
Monthly (w/1-yr min and eft payment)	\$35/\$43	\$35/\$43

Couple Pass

Annual	\$264/\$330	\$264/\$330
Semi Annual	\$152/\$188	\$152/\$188
Monthly	\$35/\$37	\$35/\$37
Monthly (w/1-yr min and eft payment)	\$27/\$29	\$27/\$29



Pleasant Grove
Utah's City of Trees
PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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Community Center Continued

Senior Couple Pass

Annual	\$152/\$188	\$152/\$188
Semi Annual	\$91/\$107	\$91/\$107
Monthly	\$20/\$25	\$20/\$25
Monthly (w/1-yr min and eft payment)	\$16/\$19	\$16/\$19

Individual Pass

Annual	\$162/\$203	\$162/\$203
Semi Annual	\$91/\$117	\$91/\$117
Monthly	\$22/\$27	\$22/\$27
Monthly (w/1-yr min and eft payment)	\$17/\$21	\$17/\$21

Senior Individual Pass

Annual	\$86/\$107	\$86/\$107
Semi Annual	\$51/\$66	\$51/\$66
Monthly	\$12/\$14	\$12/\$14
Monthly (w/1-yr min and eft payment)	\$9/\$11	\$9/\$11

Student Pass

Annual	\$107/\$132	\$107/\$132
Semi Annual	\$61/\$81	\$61/\$81
Monthly	\$15/\$17	\$15/\$17
Monthly (w/1-yr min and eft payment)	\$11/\$14	\$11/\$14

Daily Admission Fees

Adults (16-54 years old)	\$3.50	\$3.50
Youth (4-15 years old)	\$3.00	\$3.00
Seniors 55+	\$2.25	\$2.25
Track Only	\$1.25	\$1.25
Senior Track Only	\$0.75	\$0.75

Auto pay cancellation fees

Individual	\$25	\$25
Couple	\$35	\$35
Family	\$50	\$50

Funshine - per month

Tues/Thurs - 2 hours	\$57	\$57
Mon/Wed - 2 hours	\$57	\$57
Tues/Thurs - 2.5 hours	\$69	\$69
Mon/Wed/Fri - 2.5 hours	\$92	\$92

Dance

School Year - Monthly Fee	\$31/\$46	\$31/\$46
School Year - Costume Fee	\$76	\$76
Summer Program Fee	\$26	\$26



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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Community Center Continued

Gymnastics

Fall/Winter - Preschool	\$80/\$119	\$80/\$119
Fall/Winter - Beginning (5-8)	\$95/\$141	\$95/\$141
Fall/Winter - Beginning (9 and up)	\$109/\$164	\$109/\$164
Summer Preschool	\$42/\$62	\$42/\$62
Summer Beginning (5-8)	\$50/\$70	\$50/\$70
Summer Beginning (9 and up)	\$57/\$77	\$57/\$77

Enrichment

Holiday Cooking Class - 6 per yr	\$19/\$21	\$20/\$22
Chef Cooking Class - 2 per yr	\$65/\$70	\$65/\$70
Summer Cooking - kids/toddlers - 8 weeks	\$10 per class	\$10 per class
Play Time	\$62/\$81	\$66/\$81
Toddler Gym/Kids Gym	\$20/\$21	\$25
Summer Camp (price based on class supply need)	\$0	\$60/\$95 or \$75/\$110
Summer Chef	\$0	\$50/\$55
Chess Club (After School)	\$38	\$38
Chess Club (Summer)	\$48	\$48
Chess Tournament	\$17/\$22	\$17/\$22
Park It Program (session)	\$57/\$67	\$57/\$67
Park It Program (daily)	\$33/\$43	\$33/\$43
Scrap Booking (2 days)	No Longer Offer	No Longer Offer
Scrap Booking (1 day)	No Longer Offer	No Longer Offer
Baby Sitting Class	\$39/\$44	\$39/\$44
Halloween Fest	\$7/\$9	\$7/\$9
Fishing Club	\$21/\$28.50	\$21/\$28.50
Kids Zone	No Longer Offer	No Longer Offer
Daddy Daughter Dance	\$26 per couple	\$26 per couple
Mom and Son Luau	\$26 per couple	\$26 per couple
Build A Party Fee	\$135/\$155/\$195	\$135/\$155/\$195
Tot and Kid Christmas Festival	\$10	\$10

COMMUNITY DEVELOPMENT

Hearing Examiner

Variance	\$300	\$300
Appeal	\$300	\$300

Building Fees

Culinary Meter Set - 3/4" Meter and 5/8" Meter	\$730	\$730
Culinary Meter Set - 3/4" Meter and 5/8" Meter (Meter setter installed)	\$400	\$400
Culinary Meter Set - 1" Meter	\$780	\$780
Culinary Meter Set - 1" Meter (Meter setter installed)	\$450	\$450
PI Meter Set - 1" Lateral (w/idler)	\$0	\$480
PI Meter Set - 1" Lateral (w/o idler)	\$0	\$610
PI Meter Set - 1-1/2" Lateral (w/idler)	\$0	\$530
PI Meter Set - 1-1/2" Lateral (w/o idler)	\$0	\$700
PI Meter Set - 2" Lateral	\$0	\$1,400



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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COMMUNITY DEVELOPMENT CONTINUED

Site Plans

Commercial Site Plan	\$500 + \$20 per acre	\$500 + \$20 per acre
Amended Site Plan (minor)	\$100	\$100
Zoning Verification Letter		\$20/hour

Conditional Use Permit

Commercial Use	\$300 (includes commercial use in residential)	\$300 (includes commercial use in residential)
Commercial Use Combined with Site Plan	\$500 + \$20 per acre	No Longer Use
Residential Use	\$150	\$150

Subdivisions

Concept Plan	\$100 per lot	\$100 per lot
Preliminary Plat and Plan	\$500 + \$50 per lot/unit	\$500 + \$50 per lot/unit
Preliminary Plat Minor Sub	\$100 + \$50 per lot/unit	\$100 + \$50 per lot/unit
Final Plat and Plan (including amended)	\$500 plus \$50 per lot/unit	\$500 plus \$50 per lot/unit
Amended Plan	\$500 plus \$50 per lot/unit	No Longer Use

Fast Track Review

For Permitted Uses in The Grove Zone	150% of Normal Fee	No Longer Use
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Zoning Ordinance

Code Text Amendment	\$400 per chapter subsection or fraction thereof	\$400 per chapter subsection or fraction thereof
Rezoning	\$400 + \$10 per acre	\$400 + \$10 per acre

General Plan

Map Amendment	\$400 + \$10 per acre	\$400 + \$10 per acre
Plan Text Amendment	\$400 per section or fraction thereof	\$400 per section or fraction thereof

Special Meeting

Any board, council, commission, etc. to convene a meeting at the request of a private person or entity where such meeting is not regularly scheduled. Such special meeting may be held only if that board, council, commission, etc. has consented to hold the meeting.	\$500	\$500
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Pleasant Grove
Utah's City of Trees
PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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COMMUNITY DEVELOPMENT CONTINUED

GIS Maps

8.5" x 11"	\$2	\$2
11" x 17"	\$4	\$4
22" x 17"	\$15	\$15
24" x 36"	\$25	\$25
30" x 36"	\$35	\$35
Custom Maps	\$25	\$25

Code Enforcement Fines

Dirt, Rocks, Materials, etc. in Road	\$100	\$100
Excessive Weeds	\$50	\$50
Illegal Garage Sale Signs	\$50	\$50
Accumulation of Junk	\$50	\$100
Garbage Receptacle Removal	\$0	\$0

Other

Annexation	\$625 + \$10 per acre	\$625 + \$10 per acre
Street Vacation	\$500	\$500
Building Inspection Fee	\$58	\$58
Commercial Signage Review	\$100	\$100
Commercial Temporary Use Sign	\$20	\$20

FACILITY RENTAL

Seniors Center

Refundable Deposit	\$250	\$250
Resident - 1st 90 min	\$100	\$100
Resident - 1st Hour	\$100	\$100
Resident - Each Additional Hour	\$50	\$50
Non-Resident - 1st 90 min	\$125	\$125
Non-Resident - 1st Hour	\$125	\$125
Non-Resident - Each Additional Hour	\$75	\$75
Commercial Resident - 1st 90 min	\$150	\$150
Commercial Resident - 1st Hour	\$150	\$150
Commercial Resident - Each Additional Hr	\$100	\$100
Comm Non-Resident - 1st 90 min	\$175	\$175
Comm Non-Resident - 1st Hour	\$175	\$175
Comm Non-Resident - Each Additional Hr	\$125	\$125



Pleasant Grove
Utah's City of Trees
PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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FACILITY RENTAL CONTINUED

Other Buildings

Classroom per Hour	\$35/\$55	\$35/\$55
Classroom Commercial per Hour	\$75/\$95	\$75/\$95
Classroom per Day	\$151/\$225	\$151/\$225
Classroom Commercial per Day	\$350/\$385	\$350/\$385
Multi-Purpose per Hour (A or B)	\$35/\$55	\$35/\$55
Multi-Purpose Room (A & B)	\$60/\$80	\$60/\$80
Multi-Purpose Commercial per Hour (A or B)	\$75/\$95	\$75/\$95
Multi-Purpose Commercial per Hour (A & B)	\$125/\$250	\$125/\$250
Multi-Purpose per Day	No longer available	No longer available
Multi-Purpose Commercial per Day	No longer available	No longer available
Kitchen & Classroom per Hour	\$35/\$55	\$35/\$55
Kitchen & Classroom Commercial per Hour	\$75/\$95	\$75/\$95
Kitchen & Classroom per Day	\$150/\$225	\$150/\$225
Kitchen & Classroom Commercial per Day	\$350/\$385	\$350/\$385
Deposit	\$150	\$150
Recreation Center Gymnasium (Full)	\$70/\$90	\$70/\$90
Recreation Center Gymnasium (Half)	\$35/\$55	\$35/\$55
Hourly Staffing Fee (When applicable)	\$15	\$15

Rodeo Ground Rental

Half Day Rental	\$175/\$225	\$175/\$225
Full Day Rental	\$350/\$500	\$350/\$500
Deposit	\$200	\$200
Lights per hour	\$75	\$75
Work Arena	\$75	\$75



Pleasant Grove
Utah's City of Trees
PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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FIRE

Ambulance

	Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
Ambulance Fees	As Set By the State of Utah Code Annotated Title 26-8a- 403 & Administrative Rule R426-8-2	As Set By the State of Utah Code Annotated Title 26-8a- 403 & Administrative Rule R426-8-2
CPR - Friends & Family	\$20	\$20
CPR - Heart Saver	\$60 - w/book \$75	\$60 - w/book \$75
CPR - Healthcare Provider (BLS)	Contact Fire Department	Contact Fire Department
Babysitter Class	Class not offered by Fire	Class not offered by Fire
Ambulance Coverage (Standy-by)	\$60/hour	\$60/hour
Personnel - FF/paramedic	\$25/hour	\$25/hour

Fire Services

Fire Engine Coverage (Stand-by)	\$257/hour	\$257/hour
Personnel - FF/paramedic	\$25/hour	\$25/hour
Plan Review	Bill Applicable Parties	Bill Applicable Parties
Inspection	\$0	\$0

Fire Service - Wildland

Engine - Type 1	\$257/hour	\$257/hour
Ambulance	\$160/hour	\$160/hour
Brush Rig	\$152/hour	\$152/hour
Ladder Truck	\$257/hour	\$257/hour
ATV 4X4	\$11/hour	\$11/hour
Side by Side	\$13/hour	\$13/hour
EMT A w/kit	\$60/hour	\$60/hour
Paramedic w/kit	\$67/hour	\$67/hour
Personnel - FF/paramedic	\$25/hour	\$25/hour
Fire Services-Haz Mat	Bill Spiller/Company	Bill Spiller/Company

GENERAL GOVERNMENT FEES

Returned Check Fee	\$20	\$20
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Election Fees

Declaration of Candidacy	\$35	\$35
Nominating Petition	\$35	\$35
Write In Candidate	\$35	\$35



Pleasant Grove
Utah's City of Trees
PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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GENERAL GOVERNMENT FEES CONTINUED

Historical Commission

PG History Volume I	\$26	\$26
PG History Volume II	\$45	\$45
PG History Volume III	\$15	\$15
Walking Tour Booklet	\$3	\$3

LIBRARY

Library Card	\$0/\$80	\$0/\$80
VHS/DVD/Discovery Bags (Overdue per Day)	\$1	\$1
Overdue Book Fines per Day	\$0.10	\$0.10
Lost Items (Replacement value plus)	\$10	\$10
Lost Library Card	\$5	\$5
Lamination	\$0.60	\$0.60
Copies	\$0.10	\$0.10
Guest Pass for Non-Resident per Hour	\$1	\$1

PARKS

Park Pavilion Rental

Half Day	\$35/\$50	\$35/\$50
Full Day	\$70/\$85	\$70/\$85
Deposit	\$50	\$50
Commercial Rental 1/2 Day	\$75/\$150	\$75/\$150
Commercial Rental Full Day	\$100/\$200	\$100/\$200
Commercial Deposit	\$100	\$100

Sports Field Rental

Half Day	\$75/\$150	\$75/\$150
Full Day	\$125/\$250	\$125/\$250
Deposit	\$150	\$150
Lights per Field	\$50	\$50
Field Prep per Field	\$50	\$50
Facility Supervisor per hour	\$30	\$30
Facility Supervisor Full Day	No longer available	No longer available

POLICE

Fingerprinting	\$10/\$25	\$10/\$25
Police Clearance Reports	\$5	\$5
Traffic Accident Reports	\$10	\$10
Insurance Reports	\$10	\$10
Records Request - First 15 min	\$0	\$0
Records Request - Over 15 min (per hour or fraction thereof)	\$12.50	\$35/hour



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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PUBLIC WORKS

Inspection Fees

	Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
Construction Inspection	3% of Construction Bond	3% of Construction Bond
PW Director	\$80/per hour	\$100/per hour
City Engineer		\$90/per hour
Engineer	\$55/per hour	\$70/per hour
Engineer Inspector	\$40/per hour	\$60/per hour
Engineering Intern	\$20/per hour	\$20/per hour
PW Superintendent	\$50/per hour	\$75/per hour
PW Foreman		\$60/per hour
PW Operator 1 & 2	\$40/per hour	\$50/per hour
Engineering Consultant(Civil, Structural, Geotechnical or GIS)	Amount billed by Consultant for work performed	Amount billed by Consultant for work performed

Other Fees

	Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
Hydrant Meter Rental (\$1,500 Deposit)	\$50/per month	\$50/per month
Hydrant Water Usage	\$2.50/1,000 gal	\$2.50/1,000 gal
Curb Pins	\$4	\$4
Storm Water Decals	\$2.50	\$2.50
Sand Bags	\$1 bag/\$3 filled bag	\$1 bag/\$3 filled bag
Bond Release - 3rd or more request	\$150	\$150

Construction Fees

	Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
Street Excavation Permit (6 months)	\$125	\$125
Permit Extension (6 month intervals)	\$125	\$125
Traffic Control Plan Review Fee	\$40	\$40
Asphalt Patch - Road < 5 Years Old (100 SF Min)	\$200	\$200
Asphalt Patch - Road > 5 Years Old (100 SF Min)	\$100	\$100
Asphalt Patch - Road < 5 Years Old (each 100 SF above initial)	\$80	\$80
Asphalt Patch - Road > 5 Years Old (each 100 SF above initial)	\$40	\$40
Asphalt Patch in Road with Sealcoat (per SF)	\$0.25	\$0.25
Directional Boring (per LF)	\$0.25	\$0.25
Pothole	\$25	\$25
Existing Curb and Gutter Replacement (per LF)	\$0.50	\$0.50
Existing Sidewalk Replacement (per SF)	\$0.20	\$0.20
Driveway Inspection (per driveway)	\$100	\$100
Street LightPower Cost (per light)	\$40	\$40
After hours Inspection	\$60	\$60
Working without a permit	\$500	\$500
Local Street Closure (per day/per lane/per block)	\$50	\$50
Arterial Street Closure (per day/per lane/per block)	\$100	\$100



Pleasant Grove
Utah's City of Trees
PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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PUBLIC WORKS CONTINUED

Records Requests

8.5" x 11" Single Sided	\$0.25	\$0.25
8.5" x 11" Double Sided	\$0.50	\$0.50
11" x 14"	\$0.75	\$0.75
11" x 17"	\$1.00	\$1.00
8.5" x 11" Color	\$2	\$2
11" x 17" Color	\$4	\$4
22" x 17" Color	\$8.50	\$8.50
36" x 24" Color	\$15	\$15
42" x 36" Color	\$25	\$25
PDF Scan Copy 24" x 36" Plan Sheet	\$10	\$10
24" x 36" Black & White Plan Sheet	\$10	\$10
Certified Copies	\$5	\$5
First 15 min	\$0	\$0
Over 15 min (per hour or fraction thereof)	\$12.50	\$35/hour

RECREATION

Adult Sports

Coed Slow Pitch	\$483	\$483
Fast Pitch	\$762	\$762
Fast Pitch Tournament	\$381	\$381
Men's Basketball (spring)	\$508	\$508
Men's Basketball (winter)	\$584	\$584
Men's Slow Pitch (spring)	\$584	\$584
Men's slow Pitch (fall)	\$483	\$483
Pickleball Tournament (Around the Point)	\$40	\$40
Pickleball Tournament (Tis the Season)	\$40	\$40
Pickleball Tournament (Strawberry Days)	\$30	\$30
Tennis	\$49/\$69	\$49/\$69
Volleyball	\$280	\$280
Volleyball Tournament	\$60	\$60
Women's Basketball	\$533	\$533

Youth Sports

Baseball (Mustang 3-4 grade)	\$82/\$102	\$82/\$102
Baseball (Pinto 5-6 grade)	\$82/\$102	\$82/\$102
Baseball (Pony 7-8 grade)	\$102/\$122	\$102/\$122
Baseball (Colt 9-12 grade)	\$102/\$122	\$102/\$122
Basketball Camp (1-2 grade)	\$30/\$45	\$30/\$45
Basketball Camp (3-4 grade)	\$30/\$45	\$30/\$45
Basketball Camp (5-6 grade)	\$35/\$53	\$35/\$53
Coach Pitch	\$30/\$45	\$30/\$45
Cross Country	\$47/\$67	\$47/\$67



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
RECREATION CONTINUED		
Flag Football (1-2 grade)	\$41/\$61	\$41/\$61
Flag Football (3-4 grade)	\$41/\$61	\$41/\$61
Flag Football (5-6 grade)	\$46/\$66	\$46/\$66
Flag Football (7-9 grade)	\$46/\$66	\$46/\$66
Flag Football (10-12 grade)	\$46/\$66	\$46/\$66
Futsal	\$36/\$56	\$36/\$56
Golf (7 & Under)	\$35/\$53	\$35/\$53
Golf (8 & Older)	\$65/\$85	\$65/\$85
Golf (Intermediate/Advanced)	\$85/\$105	\$85/\$105
Golf (Mothers)	\$65/\$85	\$65/\$85
Itty Bitty Ball	\$28/\$42	\$28/\$42
2nd Grade Basketball	\$41/\$61	\$41/\$61
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	\$45/\$65	\$45/\$65
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	\$50/\$70	\$50/\$70
Jr Jazz Bball (6th Boys)	\$61/\$81	\$61/\$81
Jr Jazz Bball (7th-8th Boys and Girls)	\$61/\$81	\$61/\$81
Jr Jazz Bball (9th - 12th Boys)	\$75/\$95	\$75/\$95
Jr Jazz Bball (9th - 12th Girls)	\$75/\$95	\$75/\$95
K-1st JR Jazz	\$30/\$45	\$41/\$61
Machine Pitch (8 - 9 yr olds)	\$37/\$56	\$37/\$56
Soccer (Pre-K)	\$29/\$44	\$34/\$49
Fall Soccer (1-2 grade)	\$41/\$61	\$41/\$61
Fall Soccer (3-4 grade)	\$41/\$61	\$41/\$61
Fall Soccer (5-6 grade)	\$46/\$66	\$46/\$66
Fall Soccer (7-8 grade)	\$46/\$66	\$46/\$66
Soccer Camp (Beginner)	Private No Longer Offer	Private No Longer Offer
Soccer Camp (Intermediate/Advanced)	Private No Longer Offer	Private No Longer Offer
Spring Soccer	\$46/\$66	\$46/\$66
Softball (10 & Under)	\$43/\$63	\$43/\$63
Softball (12 & Under)	\$61/\$81	\$61/\$81
Softball (14 & Under)	\$61/\$81	\$61/\$81
Softball (17 & Under)	\$61/\$81	\$61/\$81
T-Ball	\$30/\$45	\$30/\$45
Tennis (Lessons)	\$39/\$55	\$39/\$55
Tennis (CUTA Tennis Team)	\$92/\$112	\$92/\$112
Timp Classic Softball Tournament	No Longer Offer	No Longer Offer
Track & Field	\$46/\$66	\$46/\$66
Volleyball (3-4 grade)	\$40/\$60	\$40/\$60
Volleyball (5-6 grade)	\$40/\$60	\$40/\$60
Volleyball (7-9 grade)	\$46/\$66	\$46/\$66
Volleyball (10-12 grade)	\$46/\$66	\$46/\$66
Volleyball Camp (7-10 yr old)	\$34/\$51	\$34/\$51
Volleyball Camp (11 & older)	\$39/\$59	\$39/\$59
Wrestling	\$36/\$54	\$36/\$54



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SWIMMING POOL

Passes

Family Full Season	\$183/\$269	\$183/\$269
Family Even/Odd Season	\$122/\$193	\$122/\$193
Individual Full Season	\$96/\$147	\$96/\$147
Senior Individual Resident	\$51	\$51
Senior Individual Non Resident	\$76	\$76
Student Pass	No longer offer	No longer offer

Discount Tickets

12 Tickets	\$55	\$55
24 Tickets	\$90	\$90
48 Tickets	\$200	\$200

General Admission

0-1 year old	Free	Free
1-3 year old	\$1.00	\$1.00
4 years and up	\$5	\$5
Seniors 55 +	\$2.50	\$2.50

Early Morning Swim

Admission	\$2	\$2
Seniors 55 +	\$1 (for classes only)	\$1 (for classes only)

Swim Team

Per Each Swimmer	\$102/\$122	\$102/\$122
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Swim Lessons

Per Each Swimmer	\$35/\$40	\$35/\$40
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Rentals

1 Hour up to 100 People	\$250	\$250
2 Hours up to 100 People	\$400	\$400
Saturdays 9am - 12pm	\$550	\$550

Groups

Family Night Swim (Mondays)	\$15	\$15
Scout/Church Groups w/Leaders	\$2	\$2

Special Events/Pricing

1/2 Price nights after 6 p.m.	\$2.50	\$2.50
End of Season pass August only	60% Discount	60% Discount

Merit Badge Classes

First Aid, Swimming, Lifesaving	\$5-\$15 per Class	\$5-\$15 per Class
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Pleasant Grove

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PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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COMBINATION COMMUNITY CENTER AND POOL

Resident Family

Resident Everyday / Annual Pass	\$518	\$518
Resident Everyday / Annual Pass w/Discount	\$487	\$487
Odd-Even / Annual Pass	\$467	\$467
Odd-Even / Annual Pass w/Discount	\$365	\$365

Non Resident Family

Everyday / Annual Pass	\$685	\$685
Everyday / Annual Pass w/Discount	\$548	\$548
Odd-Even / Annual Pass	\$609	\$609
Odd-Even / Annual Pass w/Discount	\$487	\$487

UTILITIES

Residential Water

Base Fee (Includes 5,000 gal)	\$22.94	\$24.32
Base Fee (Abatement Rate)	\$18.35	\$19.46
5,001 to 10,000 gal (per 1,000 gal)	\$2.78	\$2.95
10,001 to 15,000 gal (per 1,000 gal)	\$4.06	\$4.30
15,001 to 50,000 gal (per 1,000 gal)	\$5.81	\$6.26
50,001 and above (per 1,000 gal)	\$6.96	\$7.38

Commercial Water

Base Fee (Includes 5,000 gal)	\$22.94	\$24.32
5,001 to 10,000 gal (per 1,000 gal)	\$2.78	\$2.95
10,001 to 15,000 gal (per 1,000 gal)	\$3.02	\$3.20
15,001 to 50,000 gal (per 1,000 gal)	\$3.25	\$3.45
50,001 to 100,000 gal (per 1,000 gal)	\$3.48	\$3.69
100,001 and above (per 1,000 gal)	\$3.70	\$3.92

Residential Water - No Access to Secondary/PI - North of Canal

Base Fee (Includes 90,000 gal)	\$60.79	\$64.44
90,001 and above (per 1,000 gal)	\$2.78	\$2.95

Residential Water - No Access to Secondary/PI - South of State Street

Base Fee (Includes 5,000 gal)	\$22.94	\$24.32
5,001 to 10,000 gal (per 1,000 gal)	\$2.78	\$2.95
10,001 to 15,000 gal (per 1,000 gal)	\$3.02	\$3.20
15,001 to 50,000 gal (per 1,000 gal)	\$3.25	\$3.45
50,001 to 100,000 gal (per 1,000 gal)	\$3.48	\$3.69
100,001 and above (per 1,000 gal)	\$3.70	\$3.92



Pleasant Grove

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PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2022 Fee Res/Non Res
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UTILITIES CONTINUED

Pressurized Irrigation

Residential Rates		
Under .50 Acre	\$36.13	\$37.21
.50 Acre to .99 Acre	\$43.82	\$45.13
1 Acre and Above	\$51.49	\$53.03
Additional Water Surcharge	\$0.00	\$0.00
Abatement Rate	80% of Standard Rate	
Commercial Rates	For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses	
Base Fee	\$51.49	\$53.03
Per Sq Ft ('000s)	\$0.000795	\$0.000819
- Area over 1.50 Acres		

Storm Drain

Monthly Fee per ESU	\$14.41	\$15.85
Base Fee (Abatement Rate)	\$11.53	\$12.68
MS4 LID Residential Development Fee (per cubic ft of retained volume)	\$6.67	\$6.67

Sewer

Base Fee	\$26.55	\$26.55
Base Fee (Abatement Rate)	\$21.24	\$21.24
Usage (per 1,000 gal)	\$2.32	\$2.32

Solid Waste

Garbage - 1st Can	\$11.00	\$11.66
Garbage - Additional Can	\$8.29	\$8.79
Recycling	\$6.60	\$6.60

Shutoff/Connection Fees

New Connection Fee per Unit	\$30.00	\$30.00
Unlawful Opening of Meter Box	\$50.00	\$50.00
Shutoff Notice Fee	\$0.00	\$0.00
Late Penalty	\$10.00	\$10.00
Employee Dispatch Fee	\$20.00	\$20.00
Reconnection Fee	\$50.00	\$50.00

UTILITIES CONTINUED

Drought Relief

Temporary Fee	\$0.00	\$0.00
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Utility Transportation Fee

Residential	\$8.45	\$8.45
Residential (Abatement Rate)	\$6.76	\$6.76
Commercial - Tier 1	\$41.27	\$41.27
Commercial-Tier 2	\$236.05	\$236.05

Glossary of Terms

Ad Valorem Tax: A tax calculated “according to the value” of property. Such a tax is based on the assessed valuation of real property and, in certain cases, on a valuation of tangible personal property. The tax is a lien on the property enforceable by seizure and sale of the property.

Assessed Valuation: The appraised worth of property as set by a taxing authority through assessments for purposes of ad valorem taxation. The method of establishing assessed valuation varies from state to state, with the method generally specified by state law.

Balanced Budget: Defined as anticipated revenues equally expenditures.

Bond: A security that represents an obligation to pay a specified amount of money on a specific date in the future, typically with period principal and interest payments.

Capital Improvement Plan (CIP): The plan is generally a 5-year plan of major, nonrecurring facility and infrastructure expenditures that expand or improve the City’s physical assets.

Capital Project Fund: Accounts for the financial resources to be used for the acquisition or construction of the major capital facilities of the government.

Debt Service: The amount necessary to pay principal and interest requirements on outstanding obligation for a given year or series of years.

Debt Service Fund: Accounts for accumulation of financial resources for the payment of principal and interest on the City’s general obligation debt.

Enterprise Funds: Account for operations that are financed and operated in a manner similar to private business enterprises.

Expenses: Costs incurred for personnel, operational, non-operating, capital and transfers out.

Fund Balance: The difference between assets and liabilities reported in a fund.

General Fund: The government’s primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

General Obligation Debt: Debt that is secured by a pledge of the ad valorem taxing power of the issuer.

Revenues: Monies collected to provide services and meet operational needs.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from a designated revenue source or enterprise fund.

Special Revenue Fund: Accounts for resources legally restricted to expenditures for specified for current operating purposes and for the enforcement of special services and activities.

Truth in Taxation: In order to understand property tax in Utah it is necessary to understand a section of Utah Law known as “Truth in Taxation.” The County is responsible for administering property taxes and each June it submits to the cities a certified tax rate that would generate the same amount of revenues as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue to increased valuation of existing property. If the City choose to adopt a tax rate higher than the certified rate, state law has very specific requirements.

Contact Us:

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