

ADOPTED BUDGET

FY 2022 - 2023



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PLEASANT GROVE CITY, UTAH

Pleasant Grove City

State of Utah

Final Budget

Fiscal Year July 1, 2022 to June 30, 2023



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

Dallin Fredrickson, Accountant



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pleasant Grove City
Utah**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

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 2022-2023 fiscal year. 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. This budget document provides Pleasant Grove residents with key information for understanding the allocation of revenue sources and added clarity of the vision and directions of the city in relation to these funds. The budgets are compiled after time with each department, Mayor, and City Council along with evaluating the current and perceived future economic environment.

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. In summary, this budget outlines a forward thinking and sustainable path to carry us through the upcoming year.

During the past two years and half, the city has been immune to the local and global economic impacts of the COVID-19 pandemic and substantial inflation increases. The City has received the second tranche of ARPA funds (American Rescue Plan) in the amount of \$2,263,929. The City plans on using the funds to complete storm water infrastructure projects.

As part of the FY2023 budget process, the City Council proposed a small property tax increase to fund public safety, emergency services, and critical road maintenance. The proposed increase will generate \$650,000 yearly, with a cost to the average household of \$4.50 per month. An open house and required truth in taxation public hearing were held, with the increase being adopted on August 2, 2022.

This year's budget forecasts General Fund revenues (not including transfers/fund balance) of \$20,635,766 and total governmental revenues of \$28,093,157. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$18,759,094. 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 continues to remain positive both for statewide sales and for sales occurring in Pleasant Grove. For the 2023 budget, the adopted budget was higher than FY2022 amended budget by 15.5% and \$1,150,356, and \$957,788 more than FY2021 actuals. The city, residents and businesses continue to support the physical and economic changes to the city. Based on the commercial and residential growth that has occurred in the City, and the property tax increased adopted by the council, it is anticipated that the city will receive \$683,232 more than in FY 2021.

Enterprise funds continue to need more monies for operational and infrastructure needs. Water and Secondary Water will increase by 5% an average of \$3.52 per month, Storm Drain 7.5% an average of \$1.19 per month, Waste 9% and Recycling 7.5% an average of \$1.55 per month, and an 80¢ drought surcharge to cover the cost of purchased water from the City of Orem.

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. A new Pierce Velocity Mid-mount Fire Apparatus was purchased through the lease purchase agreement in FY2022.

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 an 8% pay increase for all full-time City employees and \$200,000 allocated to part-time/seasonal employee wage increases. The pay increases were needed to keep the city competitive in attracting skilled, quality employees with the competitive job market due to low unemployment and wages increases over the past few years.

The City Council added numerous, needed positions this year as part of the budget process. They are as follows: Building permit technician, Parks operator, added new administration personnel monies enabling Administration to split the HR Manager and Assistant to the City Manager positions. The increase of property taxes provides the funding needed to hire two police officers and two fire fighters.

Health insurance premiums is always a major factor in personnel costs. The city was able to remain with their current health plan provider with 4.5% increases, and to keep City employee's contribution to a limited out of pocket amount. The city also negotiated with Beam Dental for a 2-year no increased premium.

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.

Capital Projects

General Fund transfers in the amount of \$2,308,043 was allocated in FY2023 for capital project needs. These monies were made available by General Fund Balance savings from FY2021, and excess revenues received during FY2022. Supplemental requests are submitted by the department directors, administration, and council each year based on needs and desires. 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. The property tax increase implemented in FY2023 will provide an additional \$250,000 each year for road maintenance.

Other capital-related expenditures will occur to fund repair and improvements to the City's utility infrastructure. These projects include: \$2.4 million of water infrastructure projects, \$625,000 of sewer projects, and \$925,000 of storm drain infrastructure.

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.

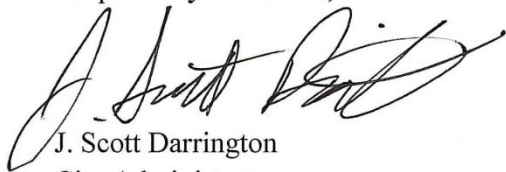
The City continues to work with Lewis Young Robertson & Burningham, Inc. to help the city establish a comprehensive financial sustainability plan (CFSP) and funding analysis for the General Fund. The CFSP is a means to link the community-based goals with implementation strategies over a long-term planning 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 Fall 2022.

Administration is currently implementing a new mission/vision/value statement for the organization. Once the roll out is completed city-wide, the administration and each department will work in establishing clearly stated goals 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.

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

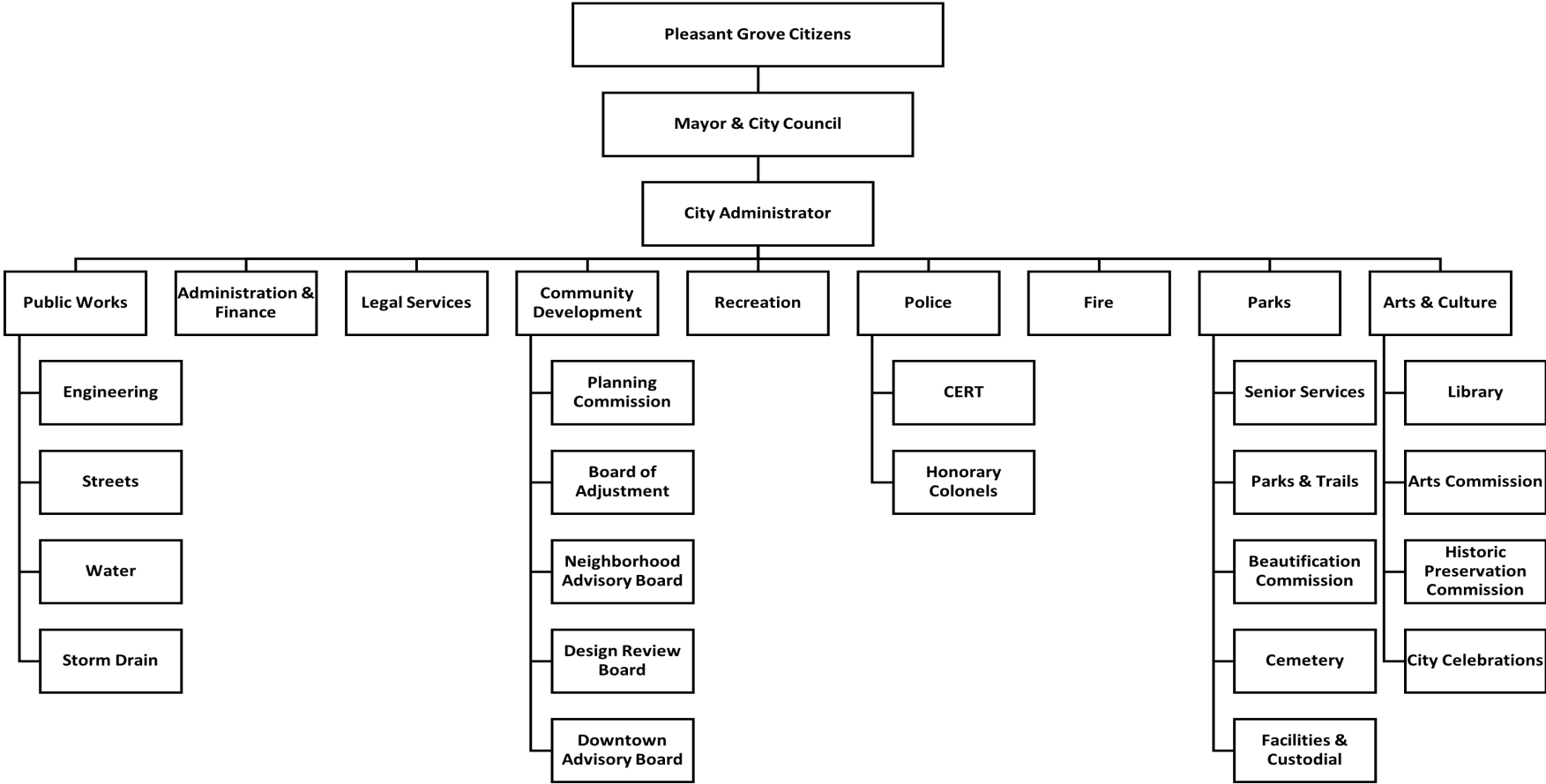


Todd Williams



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



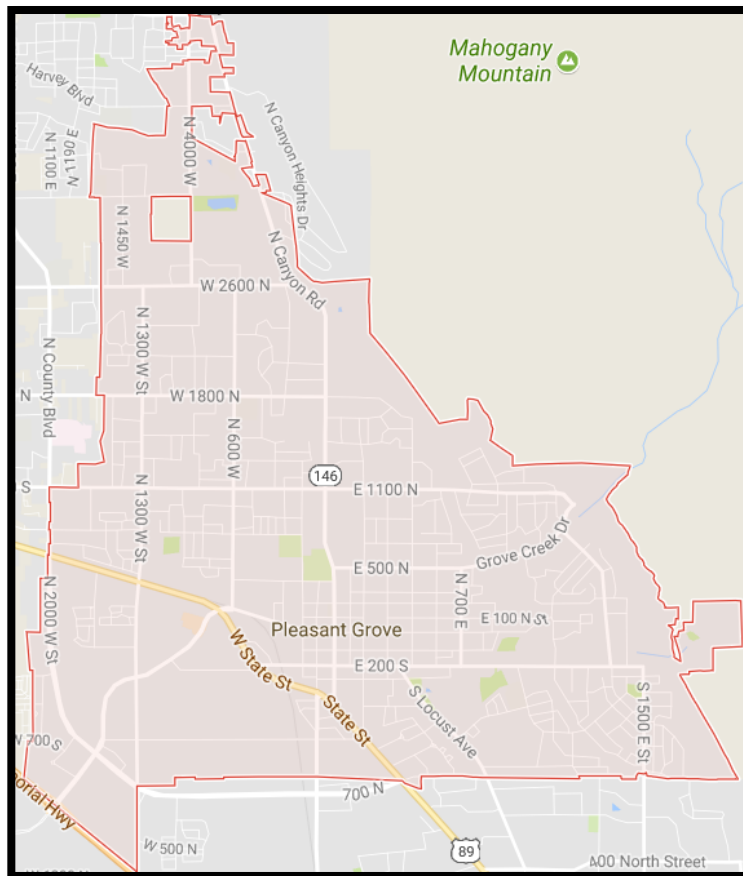
Informational Section



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.

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).

Utah's property tax system is governed by Utah Code Section 59-2-919, 59-2-919.1 & 59-2-919.2 and is commonly referred to as "Truth in Taxation". The objective of these rules is to keep property taxes from rising simply as a result of increasing property values. Each year the Utah State Tax Commission determines each taxing entity's "Certified Tax Rate." If the taxing entity assesses a property tax higher than certified rate, the entity must advertise that rates as a increase. The entity must notify taxpayers, hold a public hearing, and adopt the rate by September 1.

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 FY2023 Budget Timeline

December
2021

- Review revenue forecasts
- Analyze FY2021 audited financials for available capital monies

January 2022

- Supplemental requests for capital and operational due from Directors
- Request for medical, property & liability insurance increases

February
2022

- February 4 – Budget discussion with City Administrator, Directors, Mayor & City Council
- Supplemental and capital improvement summary reviewed with Directors
- Preliminary insurance proposals
- Rate and fee change proposals due

March 2022

- March 15 – Capital budget discussion
- March 29 – Operating budgets/Utility increase discussions
- Update revenue forecasts

April 2022

- Proposed budget worksheets are prepared based on recommendations from March budget work session
- Final review of capital/operational requests with directors and administration
- April 12 Utility/Fee budget discussion
- Finance to prepare final proposed documents to be presented to Municipal Council

May 2022

- May 3 – Tentative presented and adopted by the Municipal Council
- Additional Budget Discussion(s) as needed

June 2022

- June 21 – Property Tax Discussion
- June 29 – Adopt a Certified Tax Rate

July 2022

- July 26 – Property Tax Open House

August 2022

- August 2 – Truth in Taxation Hearing held and final budget adopted by the Municipal Council

September
2022

- Submit to GFOA for certification

Revenue & Taxation

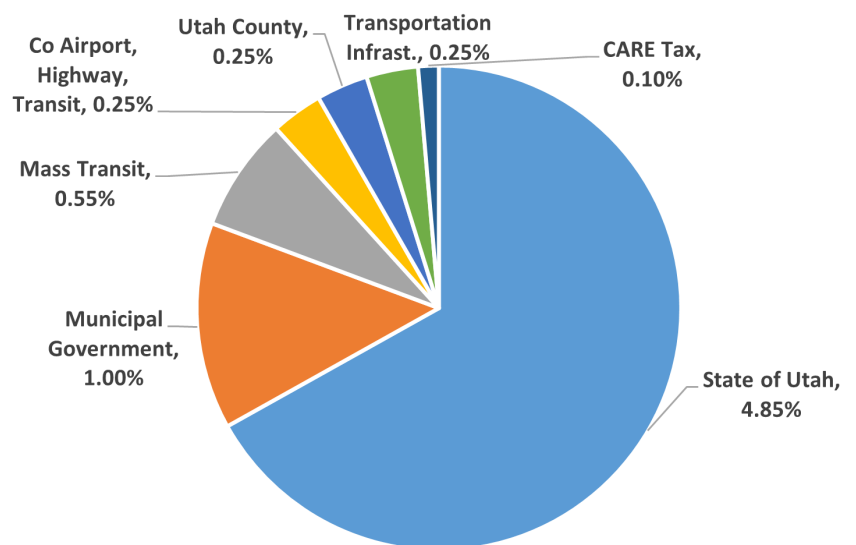
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent 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.

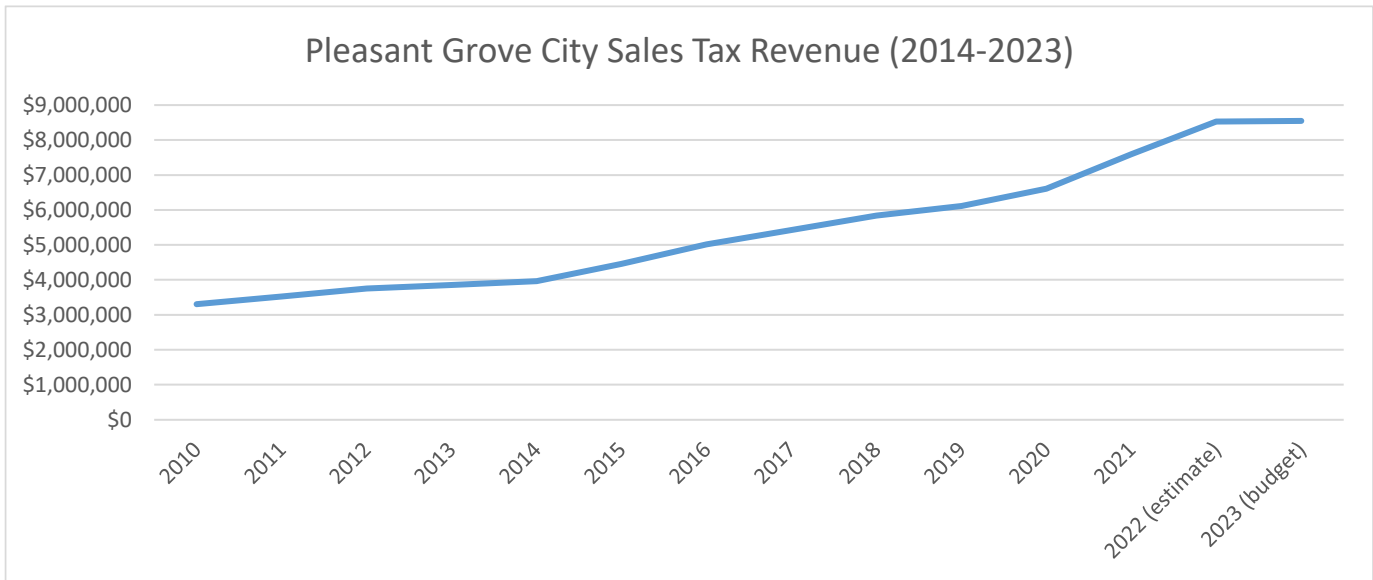
Sales Tax. Sales tax is the largest source of revenue for Pleasant Grove City. Sales tax accounts for 55% of total tax revenue and 48% of total General Fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined 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, 2022, Pleasant Grove received \$1.33 for every \$1.00 of local option sales tax collected in the City.

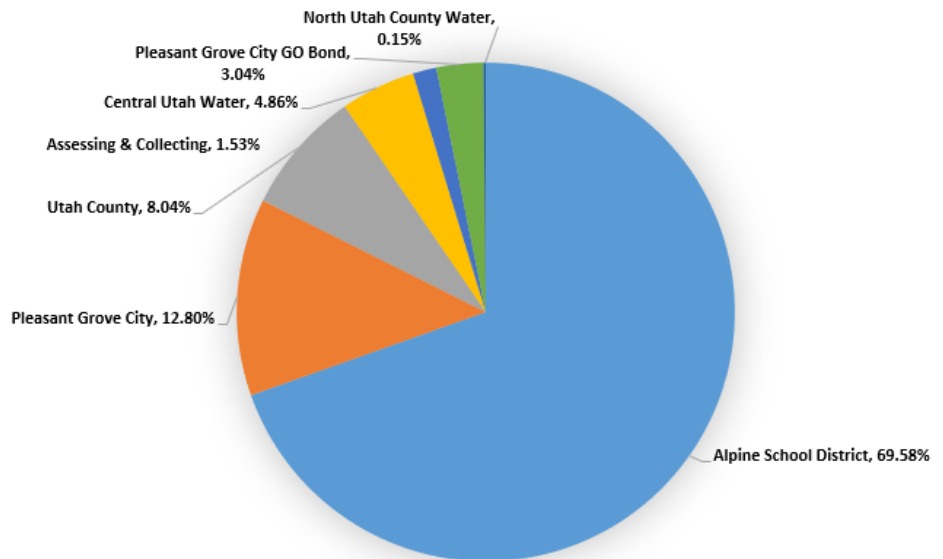


Since 2014, the City has experienced growing sales tax revenue each year. 2023 sales tax revenues are estimated to be 12.6% higher than the amount received in 2021, and .26% more than 2022 estimates. The average percentage growth in sales tax revenues from 2014 to 2023 was 8.4%. For the 2023 fiscal year we are forecasting sales tax at .26% increase from FY2022 estimates. Sales tax revenue collections, for the ten years, are shown on the graph below.

The City is forecasting sales tax revenues of \$8,550,356 for FY 2023, and FY 2022 estimates at \$8,527,432, significantly higher than FY2022 budget of \$7,400,000. The FY2022 and FY2023 estimates were conservative at the time the budget was prepared and presented for formal adoption. Revenues also lag 60 days.



Pleasant Grove’s second largest source of revenue is property tax, which represents 25% 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.

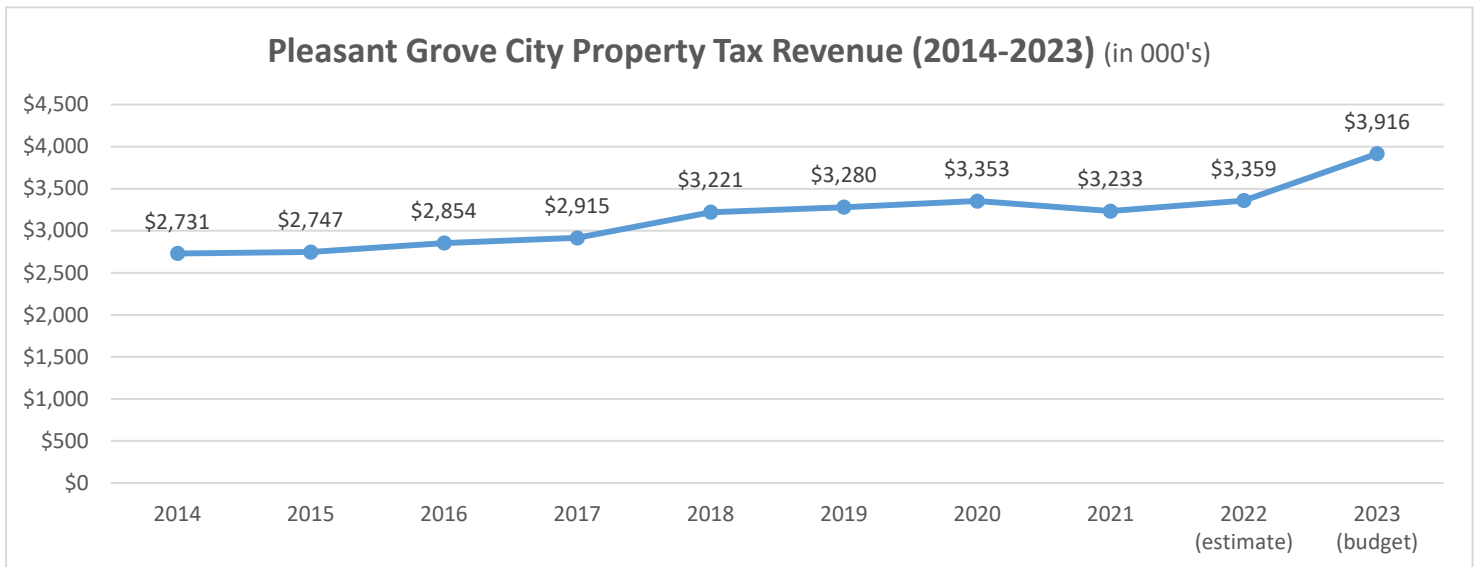


For the 2022-2023 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of .82% of the taxable value their home. Pleasant Grove City will receive 15.84% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45% exemption in taxable value for a taxpayer’s primary residence. Thus, Pleasant Grove City would receive property tax totaling \$395.59 from a home with a n average market value of \$552,000.

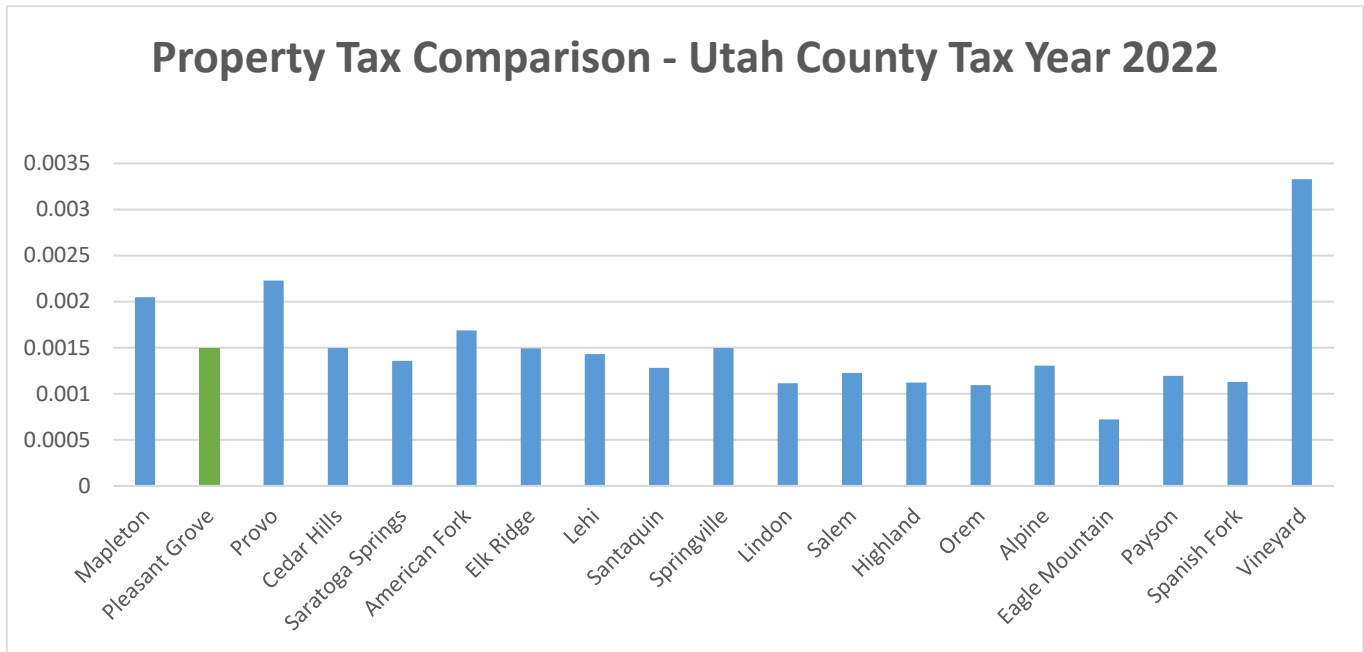
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations 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.

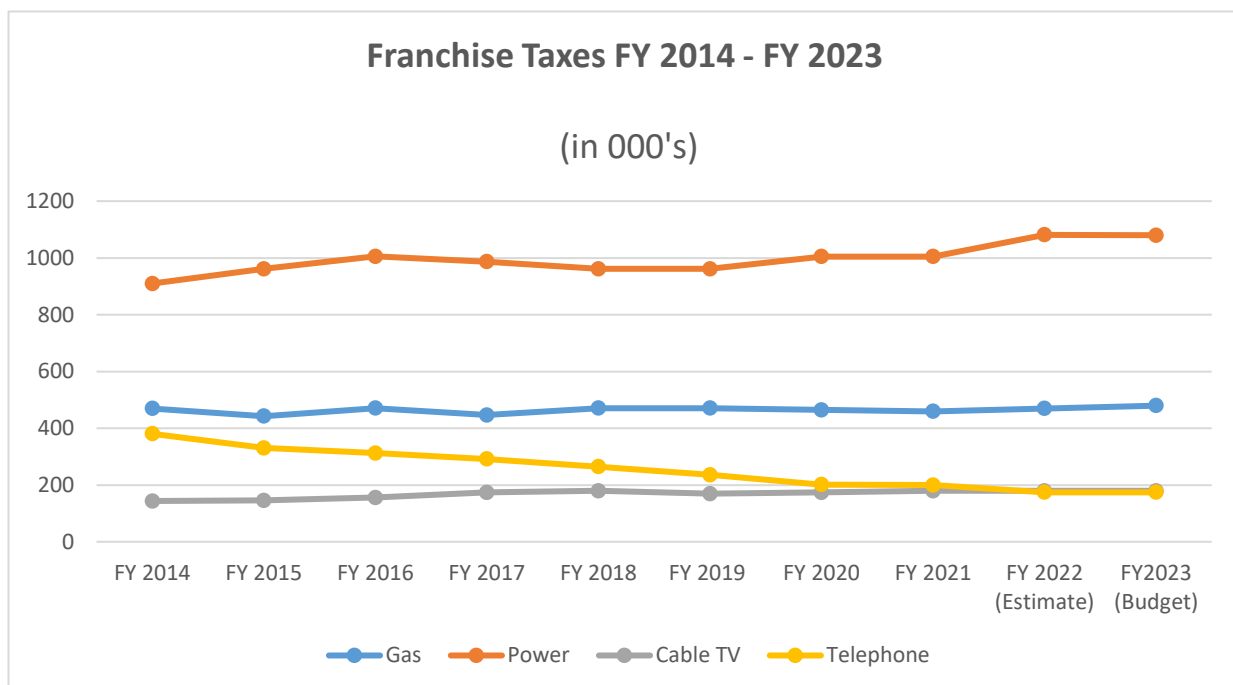
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values. 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 2022 tax year. The average property tax for the cities shown below is .001247 and the median is .001159. The City held a truth in taxation hearing on August 2, 2022. The Council passed a 20% increase to the certified tax rate. Pleasant Grove's rate for the 2022-2023 fiscal year is .001303.



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.

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			
	2020	2021	2022	2023	2024	2025	2026		
Base Fee	\$ 22.94	\$ 22.94	\$ 24.32	\$ 25.54	\$ 26.81	\$ 28.15	\$ 29.56		
Usage per 1,000 gallon									
0 to 5,000 Gallons									
5,001 to 10,000 Gallons	\$ 2.78	\$ 2.78	\$ 2.95	\$ 3.10	\$ 3.25	\$ 3.41	\$ 3.59		
10,0001 to 15,000 Gallons	4.06	4.06	4.30	4.52	4.74	4.98	5.23		
15,001 to 50,000 Gallons	5.91	5.91	6.26	6.57	6.90	7.25	7.61		
50,001 and Above	6.96	6.96	7.38	7.75	8.14	8.54	8.97		

Culinary Water- Commercial									
	Adopted					Projected			
	2020	2021	2022	2023	2024	2025	2026		
Base Fee	\$ 22.94	\$ 22.94	\$ 24.32	\$ 25.54	\$ 26.82	\$ 28.16	\$ 29.57		
Usage per 1,000 gallon									
0 to 5,000 Gallons									
5,001 to 10,000 Gallons	\$ 2.78	\$ 2.78	\$ 2.95	\$ 3.10	\$ 3.26	\$ 3.42	\$ 3.59		
10,0001 to 15,000 Gallons	3.02	3.02	3.20	3.36	3.53	3.71	3.89		
15,001 to 50,000 Gallons	3.25	3.25	3.45	3.62	3.80	3.99	4.19		
50,001 and 100,000 Gallons	3.48	3.48	3.69	3.87	4.07	4.27	4.48		
100,001 and Above	3.70	3.70	3.92	4.12	4.32	4.54	4.77		

Pressurized Irrigation								
Rate Code	Adopted				Projected			
	2020	2021	2022	2023	2024	2025	2026	
Residential Rates								
Under .50 Acre	\$ 36.13	\$ 36.13	\$ 37.21	\$ 39.07	\$ 39.07	\$ 41.03	\$ 43.08	
.50 Acre to .99 Acre	43.82	43.82	45.13	47.39	47.39	49.76	52.25	
1 Acre and Above	51.49	51.49	53.03	55.68	55.69	58.47	61.39	
Commercial Rates								
For commercial parcels in excess of 1.5 irrigable ac.- including schools, churches, and agricultural uses								
Base Fee	\$ 51.49	\$ 51.49	\$ 53.03	\$ 55.68	\$ 57.91	\$ 60.22	\$ 62.63	
Per Sq. Ft ('000s)	0.7950	0.7950	0.8189	0.8600	0.8944	0.9302	0.9674	
-Area over 1.50 Acres								

Storm Drain							
Rate Code	Adopted				Projected		
	2020	2021	2022	2023	2023	2024	2025
990 ESU	\$ 14.41	\$ 14.41	\$ 15.85	\$ 17.04	\$ 17.89	\$ 18.79	\$ 19.73

Sanitary Sewer								
Rate Code	Adopted				Projected			
	2020	2021	2022	2023	2023	2024	2025	
321 Base Monthly Fee	\$ 18.59	\$ 18.59	\$ 18.59	\$ 18.59	\$ 19.52	\$ 20.50	\$ 21.52	
TSSD Base Fee	7.96	7.96	7.96	7.96	8.36	8.78	9.21	
Consumption (1k gallons)	2.32	2.32	2.32	2.32	2.44	2.56	2.69	

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.

Financial Information



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 \$28,093,157 for the 2022-2023 fiscal years. This is compared to a final 2021-2022 budget of \$49,623,614. This budget includes carryovers from FY2021, 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 2022—2023 fiscal year, the City's enterprise fund budgets forecast revenues of \$18,759,094 and operating expenses of \$13,910,797. The previous year's final budgeted revenues and operating expenses were \$17,800,660 and \$13,389,716 respectively.

Consolidated Budget

All Governmental Funds

2022-2023 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2023 Budget	FY 2022 Final Budget	FY2021 Actual
Revenues							
Taxes & Special Assessments	15,491,543	700,000	-	929,500	17,121,043	15,673,321	15,902,147
Licenses & Permits	525,500		-		525,500	525,500	787,713
Intergovernmental Revenues	108,000		-		108,000	168,000	1,582,295
Charges for Services	1,350,600	1,304,000	-		2,654,600	2,506,616	2,972,584
Fines and Forfeitures	240,350		-		240,350	308,850	258,586
Other Revenues	420,567	501,000		5,000	926,567	3,407,252	1,917,634
Developer Contributions			800,000		800,000	13,723,612	2,566,730
Class C Reserve Funds	2,499,206				2,499,206	2,152,000	2,788,088
Proceeds from Debt Issuance			442,000		442,000	7,591,962	393,495
Use of/(Contr To) Fund Balance	2,122,458	404,365	(551,467)		1,975,356	3,293,723	(3,867,085)
Transfers	(4,178,273)	730,194	2,870,043	1,378,571	800,535	272,778	558,788
Total Budgeted Revenue	18,579,951	3,639,559	3,560,576	2,313,071	28,093,157	49,623,614	25,860,975
Expenditures							
Operations							
Salaries & Wages	8,971,023	1,160,160	-	-	10,131,183	9,191,613	8,083,546
Employee Benefits	4,920,236	112,795	-	-	5,033,031	4,493,038	3,864,848
Operating Expenditures	3,826,691	1,829,887	-	-	5,656,578	5,861,807	3,923,523
Overhead Allocation	(2,040,389)		-	-	(2,040,389)	(2,040,389)	
Equipment and Capital Improvements	2,200,000	536,717	2,750,043	-	5,486,760	16,289,542	6,234,317
Debt Service/Lease Payments	702,390		810,533	2,313,071	3,825,994	15,828,003	3,754,741
Total Budgeted Expenditures	18,579,951	3,639,559	3,560,576	2,313,071	28,093,157	49,623,614	25,860,975

Consolidated Budget

Enterprise Funds

2022 -2023 City Budget

	Water	Sewer	Storm Drain	Sanitation	FY 2023 Budget	FY 2022 Final Budget	FY 2021 Actual
Operating Revenues							
Charges for Services	8,643,764	5,431,895	2,852,417	1,702,518	18,630,594	17,695,660	17,405,206
Other Operating Revenue	78,500	50,000	-	-	128,500	105,000	950,703
Total Operating Revenues	8,722,264	5,481,895	2,852,417	1,702,518	18,759,094	17,800,660	18,355,909
Operating Expenses							
Salaries & Wages	679,000	498,930	373,110	-	1,551,040	1,556,604	1,300,319
Employee Benefits	357,044	246,890	212,634	-	816,568	788,248	631,932
Operating Expenses	2,536,929	3,751,700	543,891	1,681,416	8,513,936	8,135,056	7,549,184
Depreciation	1,900,808	591,513	536,932	-	3,029,253	2,909,808	2,929,943
Total Operating Expenses	5,473,781	5,089,033	1,666,567	1,681,416	13,910,797	13,389,716	12,411,378
Operating Income/(Loss)	3,248,483	392,862	1,185,850	21,102	4,848,297	4,410,944	5,944,531
Non-Operating Revenues/(Expenses)							
Impact Fees	150,000	200,000	250,000	-	600,000	400,000	1,293,639
Other Contributions	-	-	-	-	-	100,000	380,918
Interest Income	24,000	25,000	20,000	-	69,000	70,000	92,975
Interest Expense	(507,991)	(882)	(298,066)	-	(806,939)	(882,982)	(751,414)
Other Revenues/(Expenses)	-	-	-	-	-	4,000,000	215,760
Total Non-Operating Revenues/(Expenses)	(333,991)	224,118	(28,066)	-	(137,939)	3,687,018	1,231,878
Transfers In/(Out)	-	-	-	-	-	2,338,929	541,184
Change in Net Assets	2,914,492	616,980	1,157,784	21,102	4,710,358	10,436,891	7,717,593

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, 2022, the City had an estimate of \$8,900,000 of funds that had not been spent. The reason the funds have not been spent is that the City's public works department is updating the road plan to complete large projects in the City.

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. There is an estimated fund balance as of June 30, 2022 of \$200,456. For the 2023 budget, the City is budgeting \$2,308,043 throughout the City for projects and equipment at this time.

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 2023, the City anticipates the fund balance in capital equipment to increase by \$99,612 to cover future year purchases and leases.

Enterprise Funds

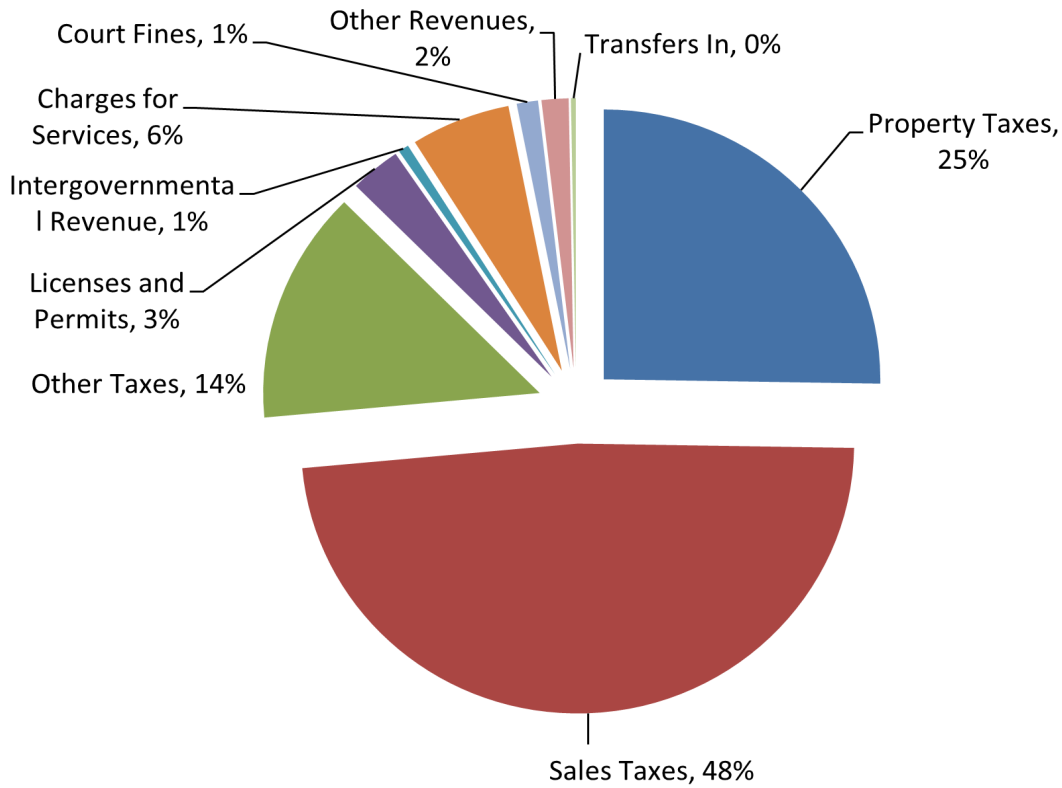
Enterprise funds are accounted for differently than governmental funds. Therefore, they do not maintain a fund balance with the same definition as governmental funds. The City goes through a process each year in determining the proper level of utility rates. The analysis bases utility rate on a number 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.



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-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual	Adopted FY 2023 Budget
General Fund Revenues					
Property Taxes	3,552,816	3,388,822	3,447,325	3,560,000	4,471,000
Sales Taxes	7,592,568	7,400,000	7,400,000	8,200,000	8,550,356
Other Taxes	2,472,591	2,442,187	2,447,611	2,337,243	2,470,187
Licenses and Permits	787,713	525,500	525,500	876,000	525,500
Intergovernmental Revenue	1,582,295	108,000	168,000	253,617	108,000
Charges for Services	1,183,644	942,600	942,600	1,175,475	1,030,600
Court Fines	185,603	260,350	260,350	226,500	220,350
Other Revenues	805,752	402,492	397,066	336,938	278,566
Transfers In	328,925	50,000	50,000	50,000	50,000
Total General Fund Revenues	18,491,908	15,519,951	15,638,452	17,015,773	17,704,561



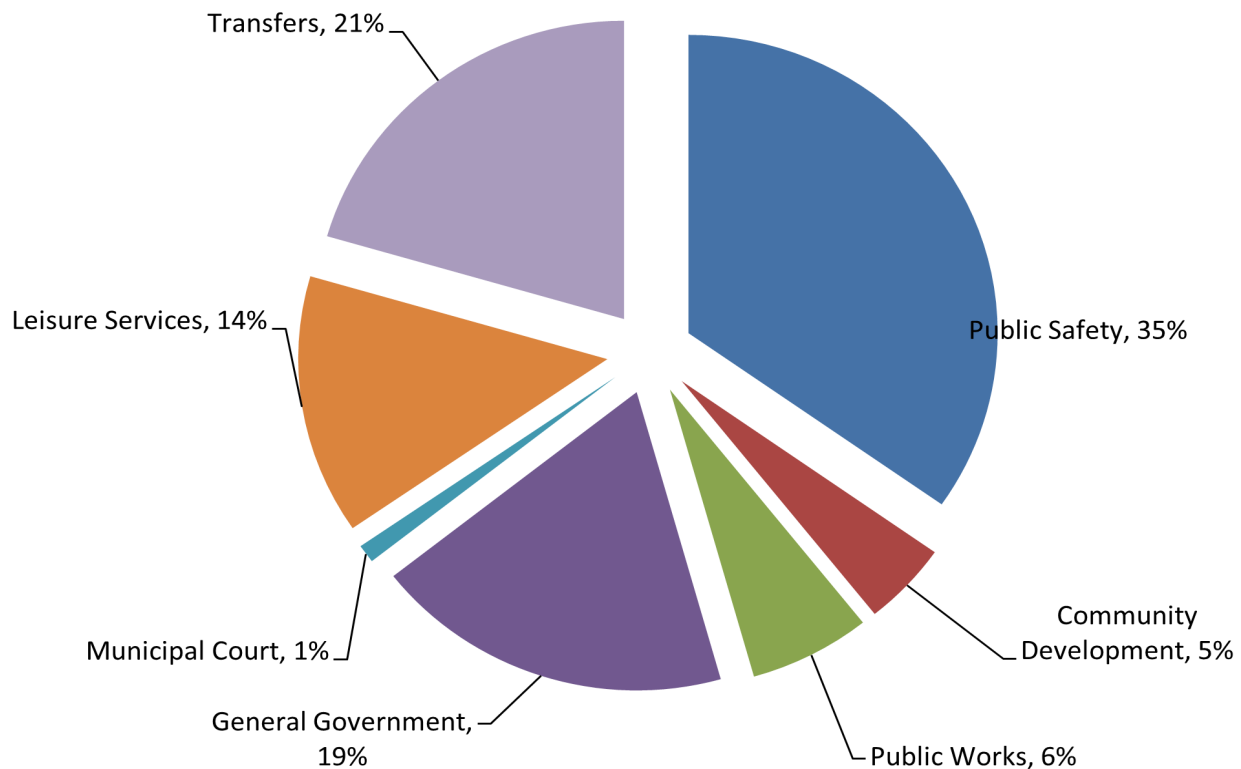
	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Mayor & City Council					
Salaries & Wages	55,116	54,366	54,366	75,000	98,870
Benefits	130,491	146,877	146,877	142,900	158,796
Operating Expenditures	16,456	17,200	17,200	15,100	8,500
Total Mayor & Council	202,063	218,443	218,443	233,000	266,166
Municipal Court					
Salaries & Wages	130,757	140,850	140,850	134,000	145,706
Benefits	33,332	35,059	35,059	34,350	54,821
Operating Expenditures	6,116	17,000	17,000	16,110	17,631
Total Municipal Court	170,206	192,909	192,909	184,460	218,158
Other Expenditures					
Fox Hollow Contribution	250,000	240,000	240,000	235,000	240,000
Prop/Liability Insurance	128,059	233,800	233,800	150,000	233,800
Technology	186,341	163,292	163,292	225,282	193,292
Operating Expenditures	(69,696)	613,972	613,972	597,083	616,172
Total Other Expenditures	494,704	1,251,064	1,251,064	1,207,365	1,283,264
Legal					
Salaries & Wages	243,281	287,765	287,765	288,364	314,730
Benefits	98,356	138,306	138,306	140,225	158,360
Operating Expenditures	(121,464)	31,980	31,980	29,280	31,980
Total Legal	220,173	458,051	458,051	457,869	505,070
Physical Facilities					
Salaries & Wages		21,370	21,370	-	21,370
Benefits		-	-	-	-
Operating Expenditures	244,197	393,030	393,030	426,143	393,030
Total Physical Facilities	244,197	414,400	414,400	426,143	414,400
Administrative Services					
Salaries & Wages	642,051	716,180	716,180	709,245	858,660
Benefits	319,355	356,458	356,458	337,579	404,377
Operating Expenditures	(357,097)	69,100	124,821	109,671	68,350
Total Administrative Serv	604,309	1,141,738	1,197,459	1,156,495	1,331,388

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Engineering					
Salaries & Wages	163,303	243,632	243,632	250,675	260,209
Benefits	96,776	111,547	111,547	118,900	145,776
Operating Expenditures	(110,709)	110,650	170,650	208,107	114,650
Total Engineering	149,370	465,829	525,829	577,682	520,635
Community Development					
Salaries & Wages	440,031	541,169	541,169	522,169	561,596
Benefits	261,236	268,922	268,922	295,000	384,530
Operating Expenditures	33,453	55,116	55,116	78,000	54,416
Total Community Develop	734,719	865,207	865,207	895,169	1,000,542
Police					
Salaries & Wages	2,266,515	2,458,955	2,460,805	2,410,000	2,637,172
Benefits	1,432,075	1,600,609	1,600,609	1,539,500	1,772,340
Operating Expenditures	507,907	369,940	387,189	478,896	469,003
Total Police	4,206,497	4,429,504	4,448,603	4,428,396	4,878,515
Fire					
Salaries & Wages	1,500,944	1,437,192	1,437,192	1,487,000	1,716,059
Benefits	563,149	703,726	703,726	633,200	736,224
Operating Expenditures	330,825	212,600	336,074	395,074	217,100
Total Fire	2,394,917	2,353,518	2,476,992	2,515,274	2,669,383
Animal Control					
Salaries & Wages	29,062	32,914	32,914	28,500	32,914
Benefits	2,779	3,320	3,320	4,000	3,320
Operating Expenditures	56,123	74,600	74,600	59,729	74,600
Total Animal Control	87,964	110,834	110,834	92,229	110,834
Economic Development					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	1,661	30,000	30,000	-	-
Total Economic Developmen	1,661	30,000	30,000	-	-

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Streets					
Salaries & Wages	204,183	303,858	303,858	215,000	277,931
Benefits	126,164	154,651	154,651	146,200	168,602
Operating Expenditures	584,608	432,950	432,950	420,000	432,500
Total Streets	914,954	891,459	891,459	781,200	879,033
Library					
Salaries & Wages	430,104	567,892	567,892	508,500	571,195
Benefits	118,908	141,510	141,510	134,400	185,552
Operating Expenditures	173,410	152,450	155,450	201,000	185,450
Total Library	722,422	861,852	864,852	843,900	942,197
Senior Citizen Center					
Salaries & Wages	50,255	52,114	52,114	54,000	56,413
Benefits	4,703	4,200	4,200	5,500	200
Operating Expenditures	3,966	4,902	4,902	3,100	4,603
Total Sr Citizen Center	58,925	61,216	61,216	62,600	61,216
Parks					
Salaries & Wages	583,554	690,683	690,683	634,000	814,307
Benefits	337,192	394,749	394,749	370,400	419,944
Operating Expenditures	103,949	194,010	212,010	175,910	189,010
Total Parks	1,024,695	1,279,442	1,297,442	1,180,310	1,423,261
Recreation					
Salaries & Wages	233,874	255,650	255,650	262,000	263,238
Benefits	145,215	186,691	186,691	155,600	175,550
Operating Expenditures	33,705	42,214	42,214	40,350	44,214
Total Recreation	412,795	484,555	484,555	457,950	483,002
Leisure Services					
Salaries & Wages	102,353	114,455	114,455	114,455	111,697
Benefits	53,096	58,010	58,010	56,600	60,526
Operating Expenditures	14,149	15,950	15,950	16,563	20,950
Total Leisure Services	169,597	188,415	188,415	187,618	193,173

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Custodial Services					
Salaries & Wages	129,183	171,749	171,749	135,000	191,548
Benefits	59,962	77,560	77,560	78,560	87,921
Operating Expenditures	(68,292)	68,050	68,050	93,300	68,050
Total Custodial Services	120,853	317,359	317,359	306,860	347,520
Admin Allocation	-	(2,040,389)	(2,040,389)	(2,040,389)	(2,040,389)
Total Operating Expenditures	12,935,022	13,975,406	14,254,701	13,954,131	15,487,367

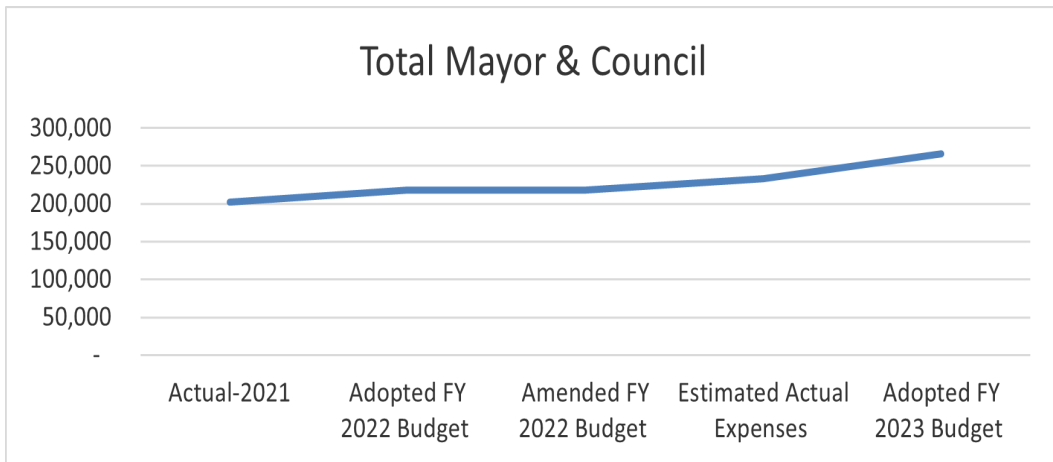
	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Transfer To:					
Capital Equipment	528,156	517,000	517,000	517,000	517,000
Capital Projects	5,094,280		50,000		2,308,043
E911	297,432	292,086	292,086	292,086	292,086
Class C Road Funds	346,968	346,964	346,964	346,964	596,964
Recreation Programs	101,061	171,622	171,622	171,622	246,654
Swimming Pool	166,740	186,261	186,261	186,261	205,842
Cultural Arts	30,612	30,612	30,612	30,612	30,612
Debt Service					328,036
Care Tax	-				
Various Departments	19,617				
Total Transfers	6,584,866	1,544,545	1,594,545	1,544,545	4,525,237
Total Operating Expenditures	12,935,022	13,975,406	14,254,701	13,954,131	15,487,367
Total Contribution to/(Use of) FB	(1,027,980)	(0)	(210,796)	1,517,097	(2,308,043)
Beginning Fund Balance	7,095,596	6,067,616	6,067,616	6,067,616	7,584,713
Ending Fund Balance	6,067,616	6,067,616	5,856,820	7,584,713	5,276,671



Mayor & City Council

The City council is the legislative branch and policy making body of Pleasant Grove City. The Council, through the adoption of ordinances and resolutions, establishes laws, sets policy, oversees the budget, provides opinion on the administrative branch’s execution of the law, and approves long-term contracts and commitment of the City resources.

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Mayor & City Council					
Salaries & Wages	55,116	54,366	54,366	75,000	98,870
Benefits	130,491	146,877	146,877	142,900	158,796
Operating Expenditures	16,456	17,200	17,200	15,100	8,500
Total Mayor & Council	202,063	218,443	218,443	233,000	266,166



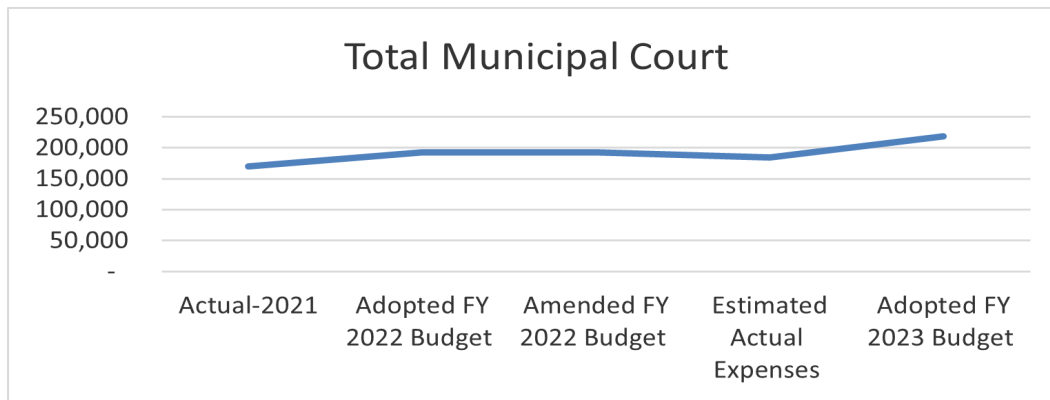
Municipal Court

The Municipal Court is part of the Administrative Services Department. The Court provides a community-oriented justice court that focuses on the needs of Pleasant Grove City. The Municipal Court has authority over Class B and Class C misdemeanors, infractions, and violations of city ordinances which includes zoning violations committed with the boundaries of the City. The Court will also resolve small claim disputes. The Municipal Court will offer the citizens of Pleasant Grove City structured community court that is convenient for the public and will provide excellent customer service through courteous and professional staff.

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
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Municipal Court

Salaries & Wages	130,757	140,850	140,850	134,000	145,706
Benefits	33,332	35,059	35,059	34,350	54,821
Operating Expenditures	6,116	17,000	17,000	16,110	17,631
Total Municipal Court	170,206	192,909	192,909	184,460	218,158



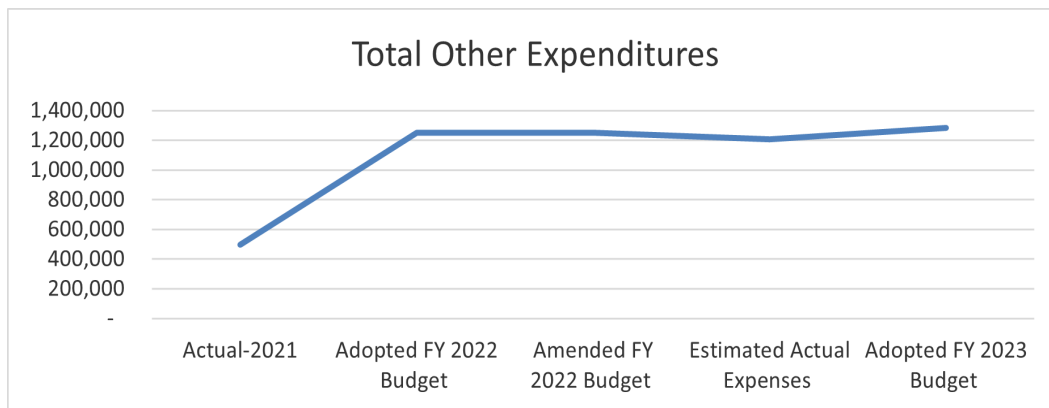
Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Target
Essential Services	Online access to all Court services	Continued technology improvement to provide online court services to patrons	75%	85%

Other Expenditures

Expenses not related to a specific department.

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Other Expenditures					
Fox Hollow Contribution	250,000	240,000	240,000	235,000	240,000
Prop/Liability Insurance	128,059	233,800	233,800	150,000	233,800
Technology	186,341	163,292	163,292	225,282	193,292
Operating Expenditures	(69,696)	613,972	613,972	597,083	616,172
Total Other Expenditures	494,704	1,251,064	1,251,064	1,207,365	1,283,264



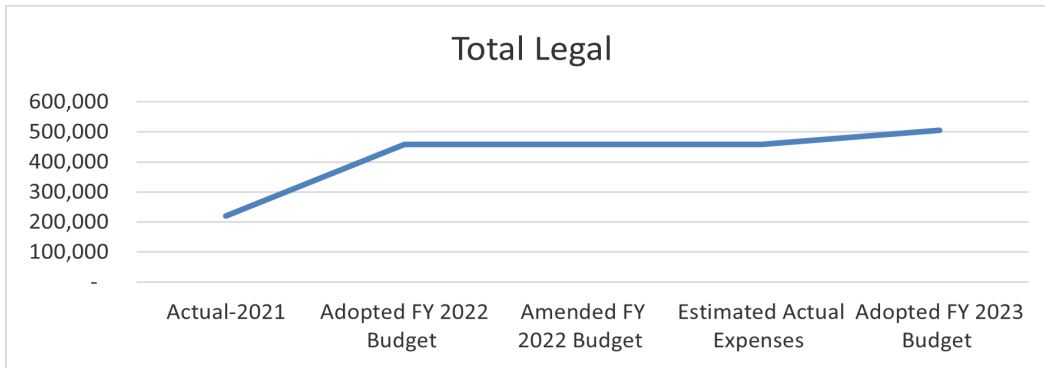
Legal

The City's Attorney's Office is part of the Administrative Services Department for Pleasant Grove City. It provides the City with a broad range of legal services. It is responsible for the City's legal affairs, which includes serving as the legal advisor to the Mayor, City Council, City departments, agencies, and boards and commissions. The office is governed by state statutes and City ordinances.

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
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Legal

Salaries & Wages	243,281	287,765	287,765	288,364	314,730
Benefits	98,356	138,306	138,306	140,225	158,360
Operating Expenditures	(121,464)	31,980	31,980	29,280	31,980
Total Legal	220,173	458,051	458,051	457,869	505,070

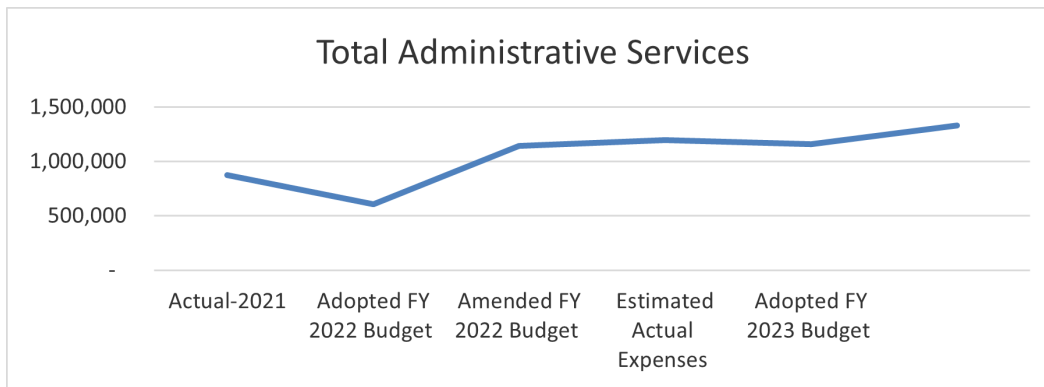


Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Target
Essential Services	Provide exceptional legal services in a responsible and efficient manner	Continuing legal education hours	N/A	50

Administrative Services

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Administrative Services					
Salaries & Wages	642,051	716,180	716,180	709,245	858,660
Benefits	319,355	356,458	356,458	337,579	404,377
Operating Expenditures	(357,097)	69,100	124,821	109,671	68,350
Total Administrative Services	604,309	1,141,738	1,197,459	1,156,495	1,331,388



The Finance Division is part of the Administrative Services Department. This division provides support services to the Administration, Council, and City departments. It is responsible for the overall financial procedures and processes of the City. The Finance Division includes the purchasing, treasury, budget, and accounting functions. Purchasing controls the purchase of all materials, supplies and capital outlay, oversight of the City procurement card program, along with providing central billing for City Services. Treasury oversees cash management, debt, accounts receivable, and collections. Budget assists in the yearly preparation of the City’s operating budget and capital improvement budget, preparation of annual budget document, along with executing the day-to-day operations of the budget. Accounting maintains the general ledger, performs the accounts payable function, monitors the internal controls of the City, tracks grants and identifies new grant opportunities, and provides support for preparation of the Comprehensive Annual Financial Report and Popular Annual Financial Report (PAFR).

Performance Measures

Priorities	Goal	Performance Measure	2022 Target	2023 Target
Essential Services	Promote financial stability and transparency	Receive GFOA annual budget certification	Yes	-

The Human Resources Division provides citywide service and support to its customers: City employees and managers, applicants, and the public. Division responsibilities include: HR Administration (citywide policy development and maintenance, employment liability monitoring, legislative research and compliance with state and federal laws, investigation and dispute resolution of allegations of unlawful employment-related actions, employee record maintenance, citywide performance appraisal); Staffing and Onboarding (internal and external recruitment and selection, background investigations, new employee orientation, new employee processing, drug testing); Benefits/Wellness Services (benefit contract negotiations, benefits administration, wellness program); Payroll (pay administration); Classification and Compensation (job analysis, classification specification development, position control, pay plan development and maintenance); Training and Career Counseling (organizational development, professional development) Workers' Compensation (accident reporting, recording, and prevention, claim processing and monitoring, safety education); and employee Recognition (awards administration and processing).

Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Target
Essential Services	Maintain and provide necessary training for supervisors	Implement supervisor trainings	N/A	9 sessions

The Recorder maintains the City's record, reviews GRAMA requests, and oversees elections.

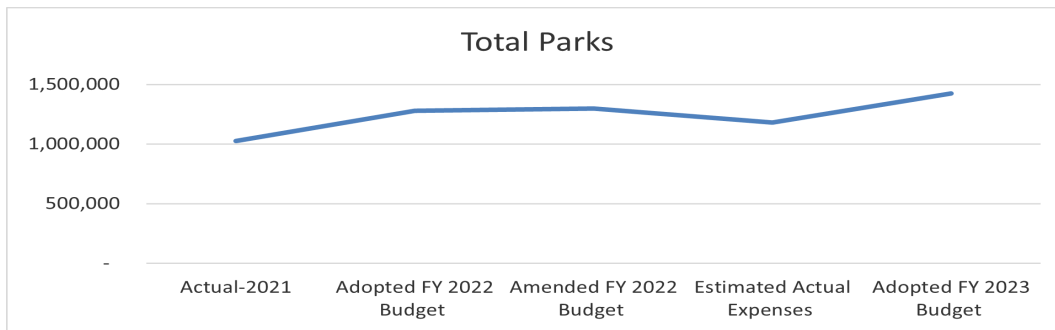
Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Target
Essential Services	Train departments annually on records management	Complete annual trainings	N/A	2

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.

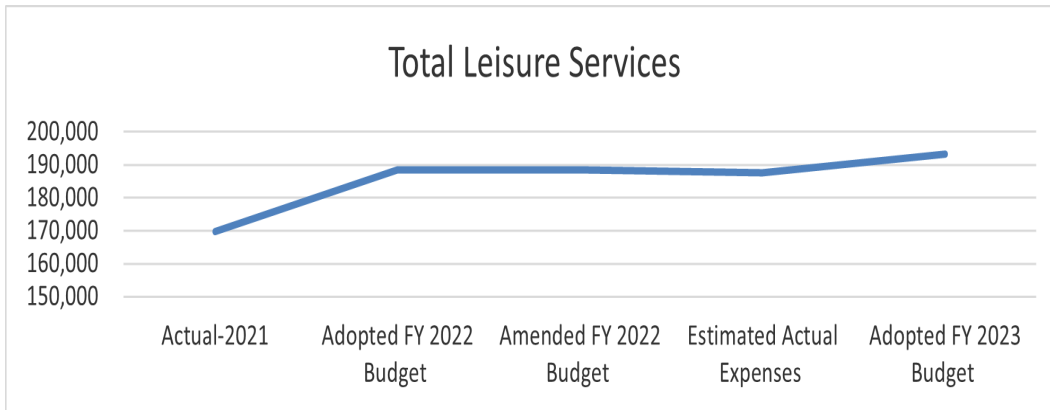
	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Parks					
Salaries & Wages	583,554	690,683	690,683	634,000	814,307
Benefits	337,192	394,749	394,749	370,400	419,944
Operating Expenditures	103,949	194,010	212,010	175,910	189,010
Total Parks	1,024,695	1,279,442	1,297,442	1,180,310	1,423,261



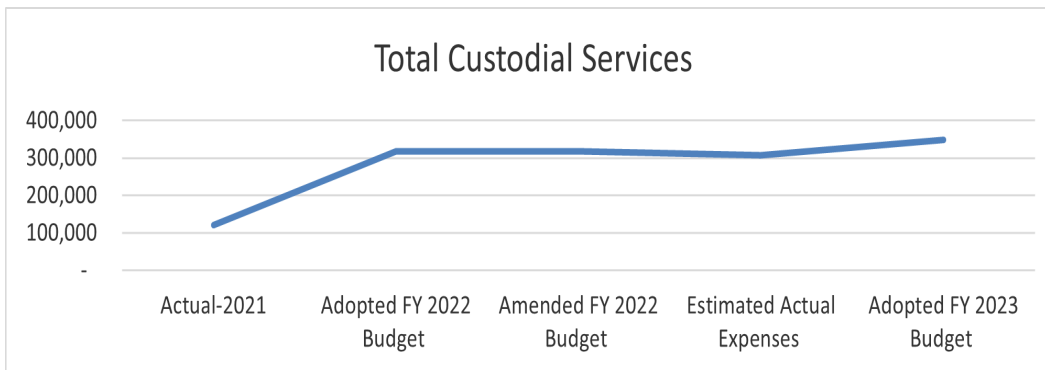
Performance Measures

Priorities	Goal	Performance Measure	2023 Target
Life-Enriching Amenities	Create new trails for the community	Complete Itty Bitty Trail with staff and volunteers	-

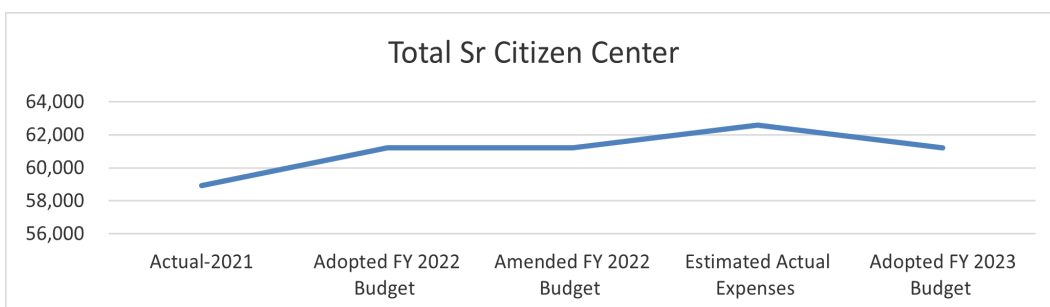
	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Leisure Services					
Salaries & Wages	102,353	114,455	114,455	114,455	111,697
Benefits	53,096	58,010	58,010	56,600	60,526
Operating Expenditures	14,149	15,950	15,950	16,563	20,950
Total Leisure Services	169,597	188,415	188,415	187,618	193,173



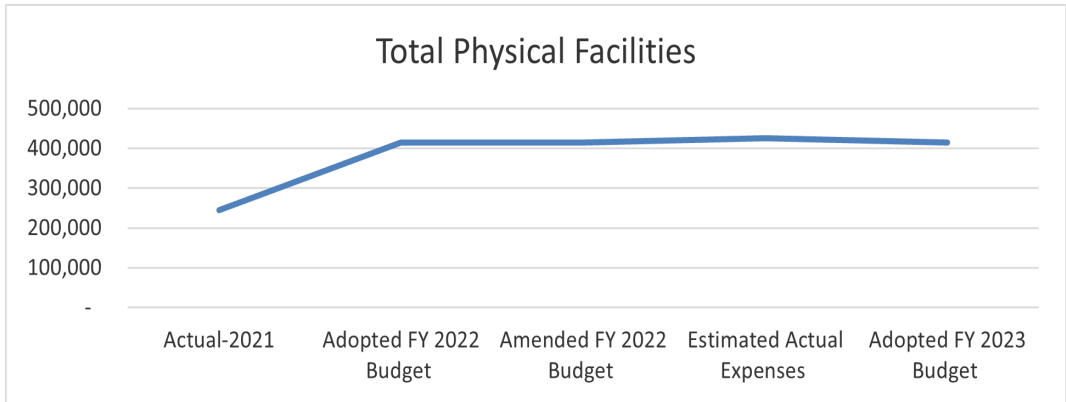
	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Custodial Services					
Salaries & Wages	129,183	171,749	171,749	135,000	191,548
Benefits	59,962	77,560	77,560	78,560	87,921
Operating Expenditures	(68,292)	68,050	68,050	93,300	68,050
Total Custodial Services	120,853	317,359	317,359	306,860	347,520



	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Senior Citizen Center					
Salaries & Wages	50,255	52,114	52,114	54,000	56,413
Benefits	4,703	4,200	4,200	5,500	200
Operating Expenditures	3,966	4,902	4,902	3,100	4,603
Total Sr Citizen Center	58,925	61,216	61,216	62,600	61,216



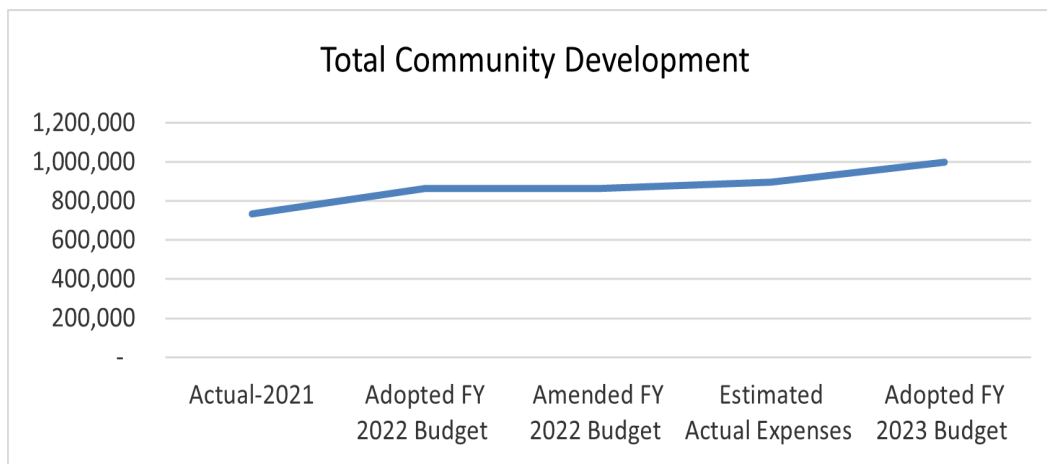
	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Physical Facilities					
Salaries & Wages		21,370	21,370	-	21,370
Benefits		-	-	-	-
Operating Expenditures	244,197	393,030	393,030	426,143	393,030
Total Physical Facilities	244,197	414,400	414,400	426,143	414,400



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.

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Community Development					
Salaries & Wages	440,031	541,169	541,169	522,169	561,596
Benefits	261,236	268,922	268,922	295,000	384,530
Operating Expenditures	33,453	55,116	55,116	78,000	54,416
Total Community Development	734,719	865,207	865,207	895,169	1,000,542



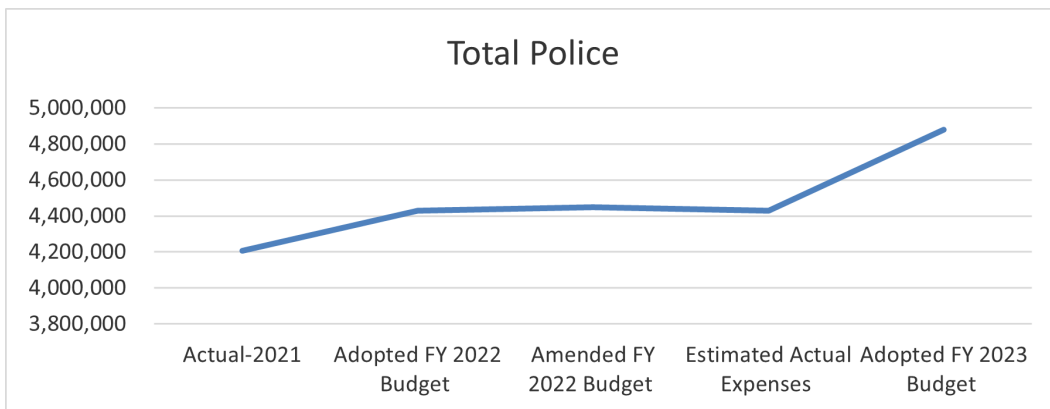
Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Target
Essential Services	Facilitate communications with Public	Number of public meetings held	19	22
Essential Services	Improve Zoning Compliance	Number of zoning complaints resolved	435	5% Increase

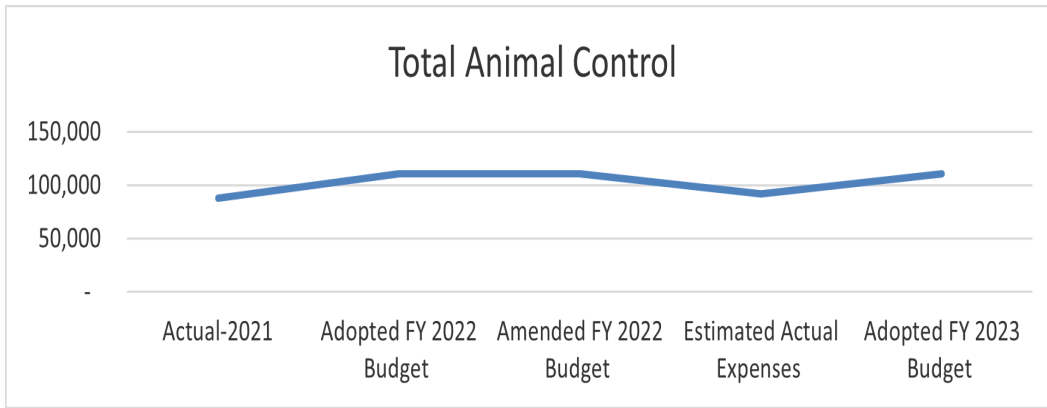
Police

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 30 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.

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Police					
Salaries & Wages	2,266,515	2,458,955	2,460,805	2,410,000	2,637,172
Benefits	1,432,075	1,600,609	1,600,609	1,539,500	1,772,340
Operating Expenditures	507,907	369,940	387,189	478,896	469,003
Total Police	4,206,497	4,429,504	4,448,603	4,428,396	4,878,515



	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Animal Control					
Salaries & Wages	29,062	32,914	32,914	28,500	32,914
Benefits	2,779	3,320	3,320	4,000	3,320
Operating Expenditures	56,123	74,600	74,600	59,729	74,600
Total Animal Control	87,964	110,834	110,834	92,229	110,834



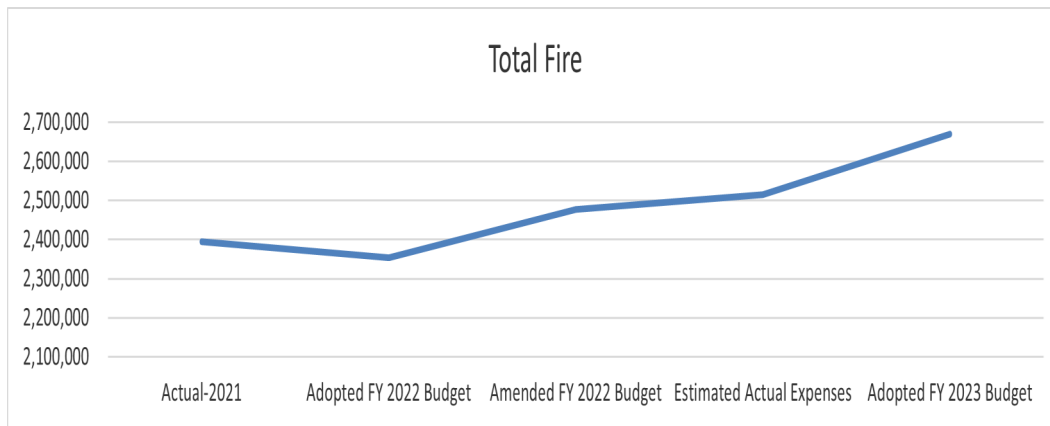
Performance Measures:

Priorities	Goal	Performance Measures	2022 Actual	2023 Target
Essential Services/ Life-Enriching Amenities	Engage the community in public safety efforts by hosting community events such as C.E.R.T, Meet & Greets, Party in the Park, and Citizens Academy	Number of Fire/ Medical education training provided at community events	N/A	6
Essential Services	Increase public engagement	Implement software to increase public input	N/A	80% Satisfaction

Fire

The Pleasant Grove Fire Department provides fire and emergency paramedic services to the citizenry. A highly trained staff of 17 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.

Fire	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
	Salaries & Wages	1,500,944	1,437,192	1,437,192	1,487,000
Benefits	563,149	703,726	703,726	633,200	736,224
Operating Expenditures	330,825	212,600	336,074	395,074	217,100
Total Fire	2,394,917	2,353,518	2,476,992	2,515,274	2,669,383



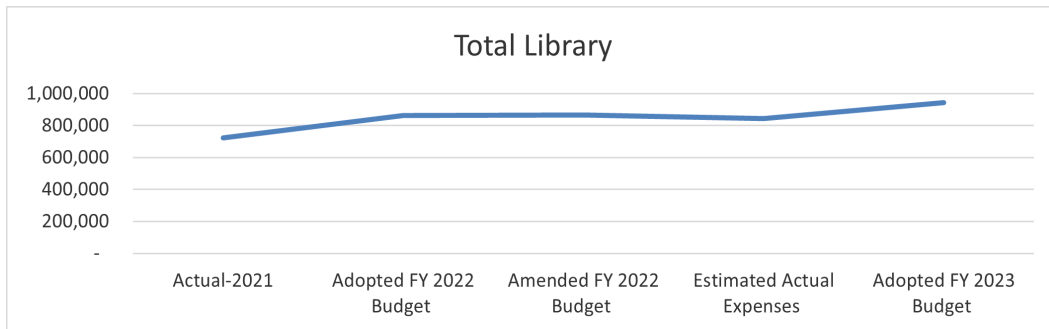
Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Target
Essential Services	Participate in community events	Number of Fire/Medical education training provided at community events	N/A	25
Life-Enriching Amenities				

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.

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Library					
Salaries & Wages	430,104	567,892	567,892	508,500	571,195
Benefits	118,908	141,510	141,510	134,400	185,552
Operating Expenditures	173,410	152,450	155,450	201,000	185,450
Total Library	722,422	861,852	864,852	843,900	942,197



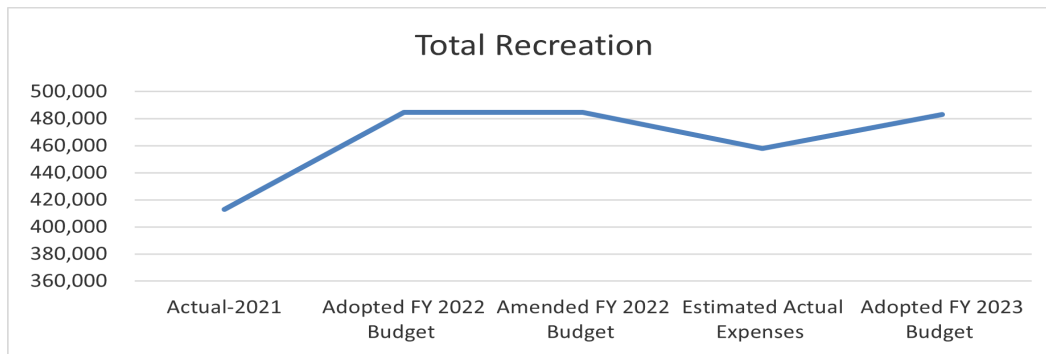
Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Target
Life-Enriching Amenities	Provide Services to more Pleasant Grove City residents	Number of cards issued	N/A	3% Increase
		Number of digital users	N/A	3% Increase

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.

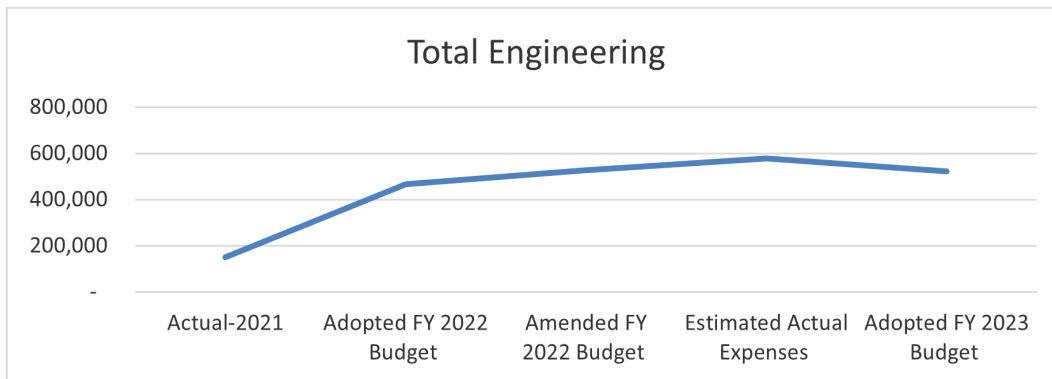
	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Recreation					
Salaries & Wages	233,874	255,650	255,650	262,000	263,238
Benefits	145,215	186,691	186,691	155,600	175,550
Operating Expenditures	33,705	42,214	42,214	40,350	44,214
Total Recreation	412,795	484,555	484,555	457,950	483,002



Engineering & Streets

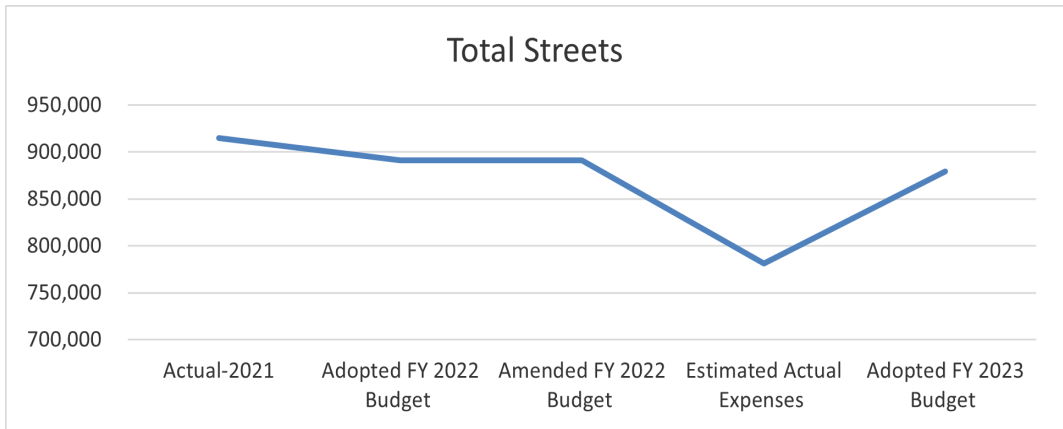
The Engineering Division of the Public Works Department provides professional engineering support (design, survey, drafting, traffic engineering development review, records maintenance, utility permits and inspection, and public information) to the City Administration, the Municipal Council, the Planning Commission, other City departments, and the public. The Engineering Division also provides administration, design, inspection, and construction management of Public Works capital improvement projects, professional transportation, engineering services, and traffic signal operations for the City.

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Engineering					
Salaries & Wages	163,303	243,632	243,632	250,675	260,209
Benefits	96,776	111,547	111,547	118,900	145,776
Operating Expenditures	(110,709)	110,650	170,650	208,107	114,650
Total Engineering	149,370	465,829	525,829	577,682	520,635



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.

	Actual-2021	Adopted FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Streets					
Salaries & Wages	204,183	303,858	303,858	215,000	277,931
Benefits	126,164	154,651	154,651	146,200	168,602
Operating Expenditures	584,608	432,950	432,950	420,000	432,500
Total Streets	914,954	891,459	891,459	781,200	879,033



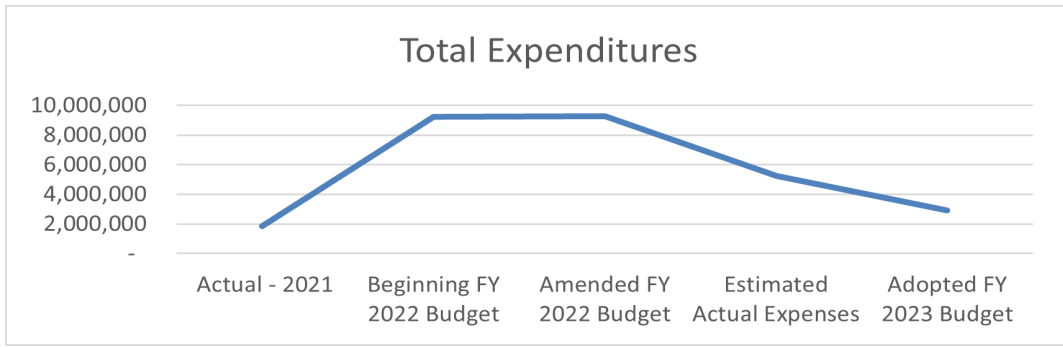
Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Target
Essential Services	Provide safe roads for the City	Number of pot-holes repaired	N/A	5% Increase

Class C Roads Funds

The revenues in this fund come from the gas tax levied by the State of Utah. The State provides a portion of this tax revenue to local jurisdictions for the maintenance and repair of streets. Utah County levies a local option sales tax.

	Actual - 2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenses	Adopted FY 2023 Budget
Revenues					
Class C Road Funds	2,132,167	1,400,000	1,400,000	1,445,500	1,445,500
County Option Tax		652,000	652,000	753,706	753,706
Miscellaneous Revenue	655,921	100,000	100,000	300,000	300,000
Bond Proceeds		6,355,000	6,355,000	6,461,750	-
Transfer from General Fund	346,968	346,964	346,964	346,964	346,964
Total Revenues	3,135,056	8,853,964	8,853,964	9,307,920	2,846,170
Expenditures					
Departmental Supplies	31,546				
Road Reconstruction/Maintenanc Projects	1,787,738 17,016	8,555,000	8,193,854	4,100,000	
1300 East Roadway					1,000,000
1100 North SRTS					100,000
Orchard Drive SRTS					100,000
1100 North Roadway					1,000,000
Central Elementary SRTS			2,366	2,366	
Valley View SRTS			17,277	17,277	
1800 North 100 East Signal			273,931	273,931	
2600 North Reconstruction			16,500	106,462	
1300 West MAG			67,572	67,572	
Debt Service	-	697,141	697,141	698,669	702,390
Total Expenditures	1,836,300	9,252,141	9,268,641	5,266,277	2,902,390
Contribution to/(Use of) FB	1,298,756	(398,177)	(414,677)	4,041,643	(56,220)
Beginning Fund Balance	1,600,758	2,899,514	2,899,514	2,899,514	6,941,157
Ending Fund Balance	2,899,514	2,501,337	2,484,837	6,941,157	6,884,937



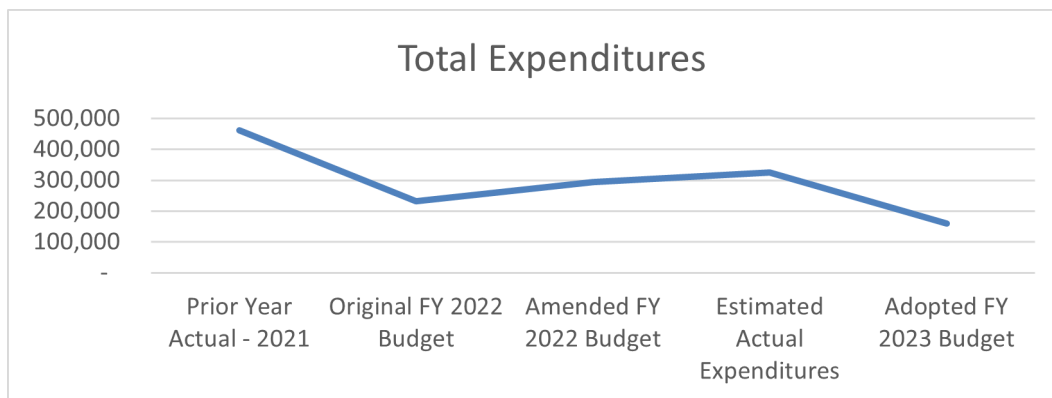
Performance Measures

Priorities	Goal	Performance Measure	2023 Target
Essential Services	Revise and update 3-year plan	Updated 3-year plan	-

Cemetery

The Cemetery is responsible for providing dignified care for the buried within its grounds, and to be a comforting place for visitors and mourners who attend the cemetery to remember, pay tribute, and honor departed individuals.

	Prior Year Actual - 2021	Original FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Cemetery Opening/Closing	196,200	160,000	160,000	160,000	160,000
Cemetery Lot Sales	152,900	132,000	132,000	160,000	160,000
Transfer from General Fund	4,781	-	-	-	-
Total Revenues	353,881	292,000	292,000	320,000	320,000
Expenditures					
Salaries and Wages	26,913	33,422	33,422	31,500	37,408
Benefits	2,404	3,350	3,350	2,700	3,397
Operating Expenditures	306,499	69,390	131,996	166,500	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	-
Total Expenditures	460,820	231,162	293,768	325,700	160,195
Contribution to/(Use of) FB	(106,939)	60,838	(1,768)	(5,700)	159,805
Beginning Fund Balance	297,825	190,886	190,886	190,886	185,186
Ending Fund Balance	190,886	251,724	189,118	185,186	344,991



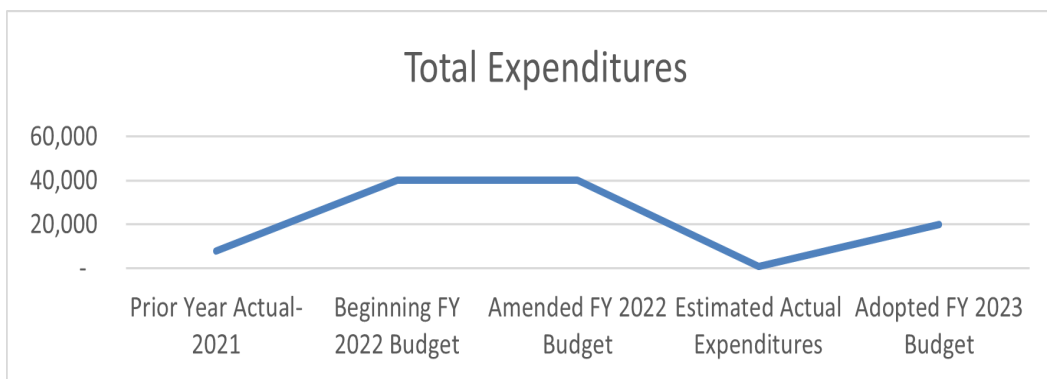
Performance Measures

Priorities	Goal	Performance Measure	2023 Target
Essential Services	Provide an aesthetically pleasing cemetery	Design and install automated sprinklers throughout cemetery	-

Risk Management

This fund collects monies from departments/divisions to pay unemployment claims and expenses.

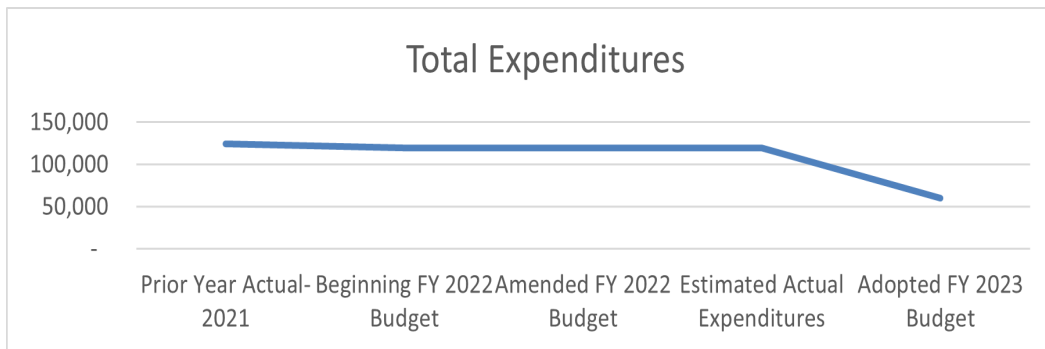
	Prior Year Actual-2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Unemployment Premiums	20,598	21,000	21,000	21,000	21,000
Total Revenues	20,598	21,000	21,000	21,000	21,000
Expenditures					
Unemployment Expense	7,870	40,000	40,000	1,000	20,000
Total Expenditures	7,870	40,000	40,000	1,000	20,000
Contribution to/(Use of) FB	12,728	(19,000)	(19,000)	20,000	1,000
Beginning Fund Balance	267,380	280,107	280,107	280,107	300,107
Ending Fund Balance	280,107	261,107	261,107	300,107	301,107



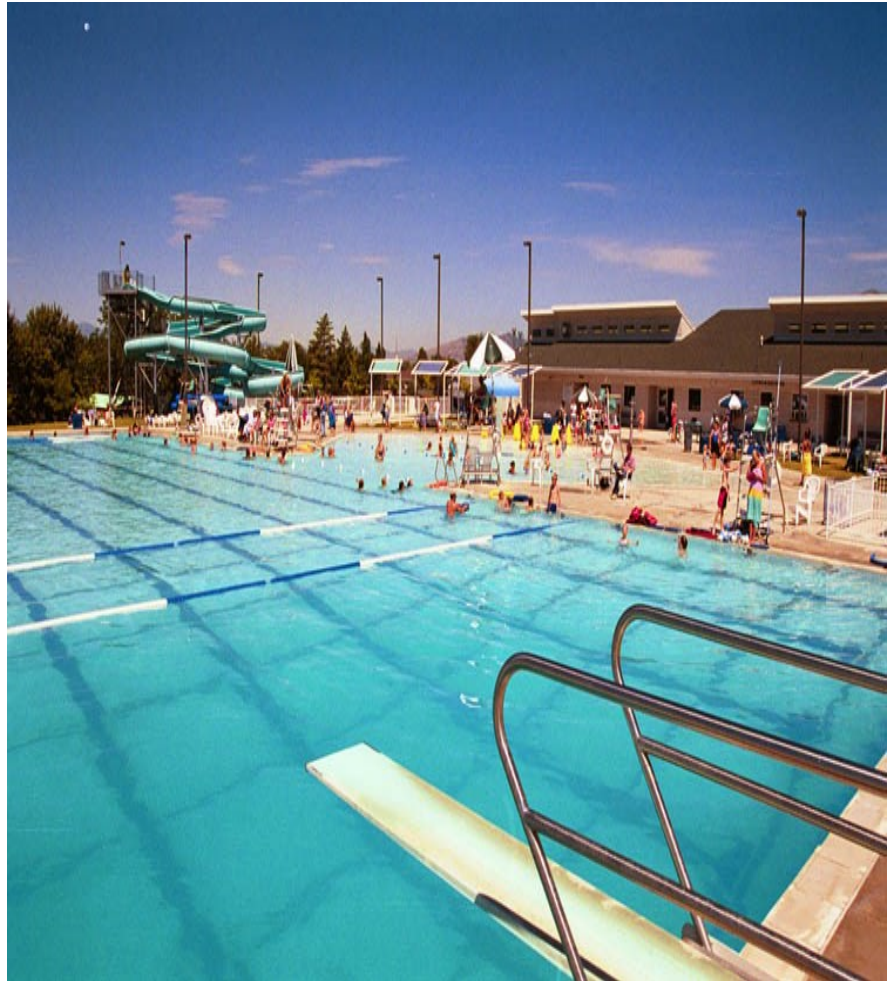
Dental

This fund collects monies from departments/divisions to pay for Dental premiums for employees.

	Prior Year Actual-2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Employee Premiums	19,325	21,000	21,000	21,000	21,000
Employer Premiums	144,373	120,000	120,000	120,000	120,000
	-	-	-	-	-
Total Revenues	163,698	141,000	141,000	141,000	141,000
Expenditures					
Dental Claim Payments	124,384	120,000	120,000	120,000	60,000
Total Expenditures	124,384	120,000	120,000	120,000	60,000
Contribution to/(Use of) FB	39,314	21,000	21,000	21,000	81,000
Beginning Fund Balance	304,769	344,083	344,083	344,083	365,083
Ending Fund Balance	344,083	365,083	365,083	365,083	446,083



Special Revenue Funds

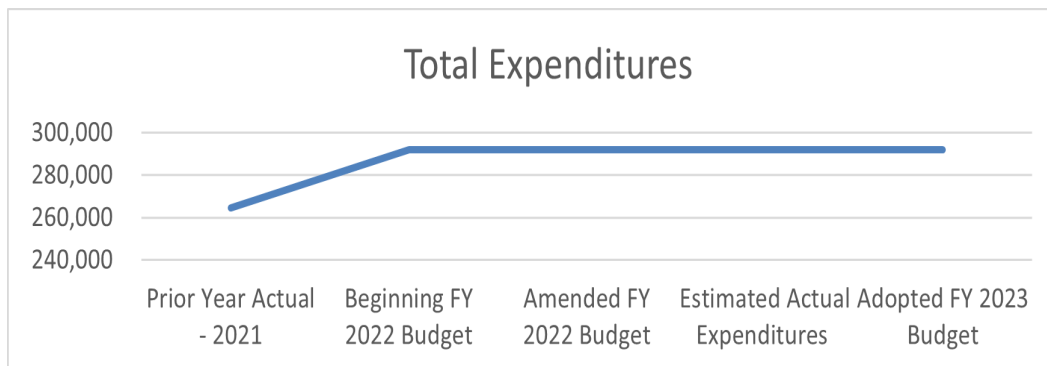


Certain City revenues are collected for a specific purpose and are accounted for in a separate fund, allowing the City to closely monitor revenues and expenditures of these specific activities. A Special Revenue Fund differs from an Enterprise Fund in that its revenues don't necessarily cover all the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

E911

The City provides funding from the General Fund to pay for emergency operations. Central Valley Dispatch provides dispatch services for police and fire.

	Prior Year Actual - 2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
E911 Fees	297,432	-	-	-	-
User Fees	-	-	-	-	-
Interest	931	-	-	-	-
Other Revenues	-	-	-	-	-
Transfer from General Fund	-	292,086	292,086	292,086	292,086
Total Revenues	298,363	292,086	292,086	292,086	292,086
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Maintenance	264,497	292,086	292,086	292,086	292,086
Operating Expenditures	-	-	-	-	-
Equipment	-	-	-	-	-
Total Expenditures	264,497	292,086	292,086	292,086	292,086
Contribution to/(Use of) FB	33,865	-	-	-	-
Beginning Fund Balance	225,359	259,224	259,224	259,224	259,224
Ending Fund Balance	259,224	259,224	259,224	259,224	259,224

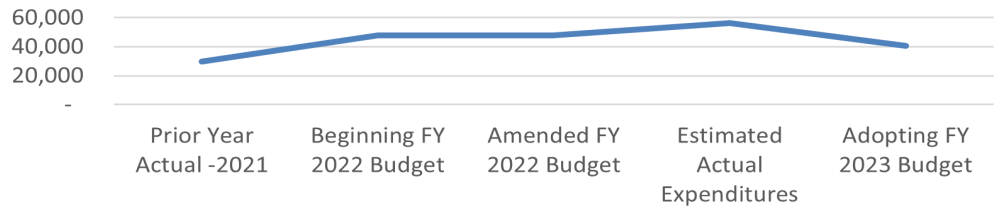


Cultural Arts

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. Pleasant Grove City partners with outside agencies to help provide these services to the community.

	Prior Year Actual -2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopting FY 2023 Budget
Revenues					
Youth Theatre		-	-	-	-
PG Players	13,260	15,000	15,000	25,000	15,000
Utah Children's Choir	(90)	-	-	-	
Misc Revenue	-	-	-	-	
Donations	24	5,000	5,000	-	-
Transfer from General Fund	30,612	30,612	30,612	30,612	30,612
Total Revenues	43,806	50,612	50,612	55,612	45,612
Expenditures					
Arts Council	1,986	2,500	2,500	2,500	2,500
Youth Theatre	5,000	5,000	5,000	5,000	5,000
PG Players	11,236	21,500	21,500	40,000	21,500
Utah Children's Choir	-	5,000	5,000	-	-
Orchestra	600			850	4,000
Historical Commission	2,094	10,000	10,000	2,000	2,500
Historical Grant Match		-	-	-	
Historial Grant					
Other Expenditures	9,004	4,000	4,000	6,000	5,000
Total Expenditures	29,921	48,000	48,000	56,350	40,500
Contribution to/(Use of) FB	13,885	2,612	2,612	(738)	5,112
Beginning Fund Balance	31,256	45,141	45,141	45,141	44,403
Ending Fund Balance	45,141	47,753	47,753	44,403	49,515

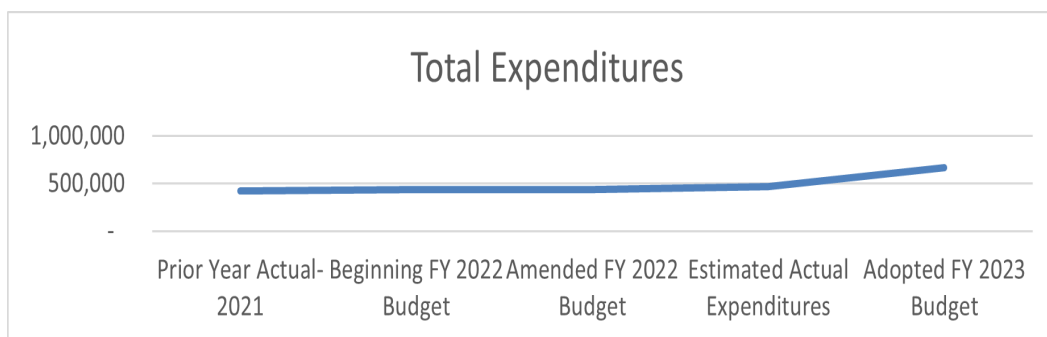
Total Expenditures



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.

	Prior Year Actual-2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Swimming Pool Revenues	353,133	225,000	225,000	230,000	225,000
Concessions Sales	58,940	29,000	29,000	29,000	29,000
Transfer from General Fund	166,740	186,261	186,261	186,261	205,842
Total Revenues	578,813	440,261	440,261	445,261	459,842
Expenditures					
Salaries and Wages	195,014	220,524	220,524	246,000	240,105
Benefits	17,268	18,843	18,843	22,521	23,211
Concession Stands	26,460	24,000	24,000	29,000	24,000
Utilities	56,259	61,000	61,000	58,000	61,000
Operating Expenditures	75,463	79,894	79,894	76,750	279,894
Maintenance & Equipment	51,542	36,000	36,000	36,000	36,000
Total Expenditures	422,006	440,261	440,261	468,271	664,210
Contribution to/(Use of) FB	156,807	-	-	(23,010)	(204,368)
Beginning Fund Balance	207,998	364,805	364,805	364,805	341,795
Ending Fund Balance	364,805	364,805	364,805	341,795	137,427



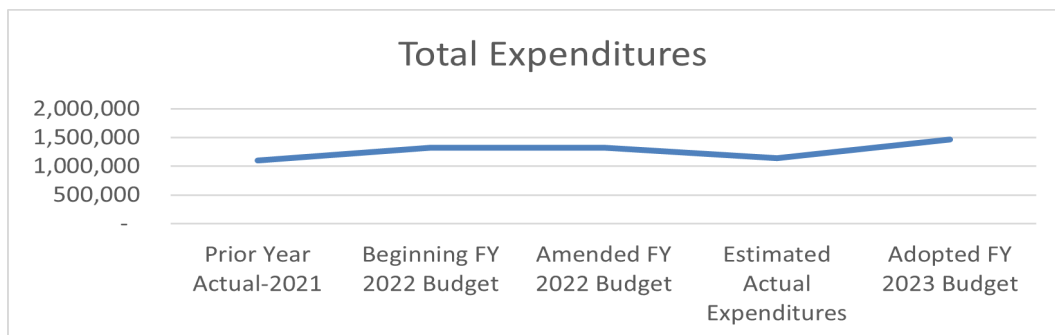
Performance Measures

Priorities	Goal	Performance Measures	2023 Target
Essential Services	Improve pool facility	Replace pool heater/ heat pumps	-
		Add security fencing	-
		Update lobby area	-
		Update locker rooms	-

Recreation Center

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.

	Prior Year Actual-2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Recreation Fee Revenues	582,739	573,000	573,000	595,000	600,000
Comm Center Revenues	381,179	410,016	410,016	415,000	415,000
Recreation Concessions	63,848	35,000	35,000	35,000	35,000
Transfer from General Fund	123,668	171,622	171,622	171,622	246,654
Total Revenues	1,151,435	1,189,638	1,189,638	1,216,622	1,296,654
Expenditures					
Salaries & Wages	657,053	845,023	845,023	717,835	920,055
Benefits	62,387	79,500	79,500	68,500	89,584
Program Supplies & Equipment	178,102	193,000	193,000	170,000	250,557
Operating Expenditures	162,535	158,000	158,000	138,300	158,000
Transfer to Capital Equipment	45,000	45,000	45,000	45,000	45,000
Total Expenditures	1,105,077	1,320,523	1,320,523	1,139,635	1,463,196
Contribution to/(Use of) FB	46,358	(130,885)	(130,885)	76,987	(166,542)
Beginning Fund Balance	146,447	192,805	192,805	192,805	269,792
Ending Fund Balance	192,805	61,920	61,920	269,792	103,250



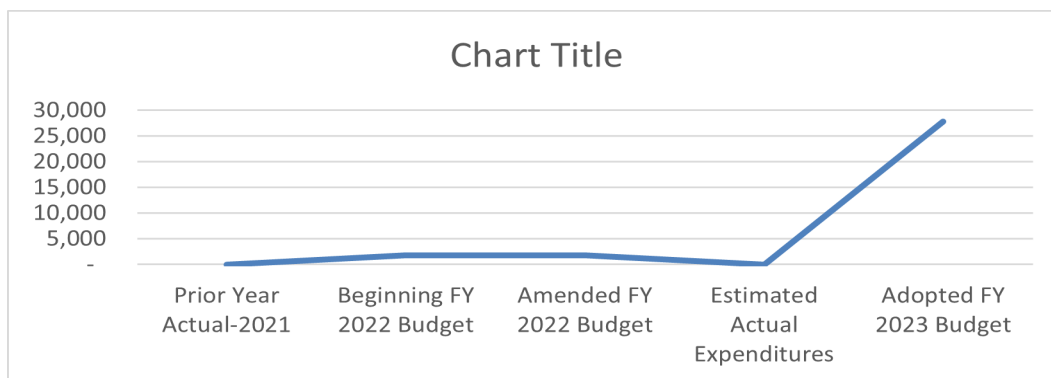
Performance Measures

Priorities	Goal	Performance Measure	2023 Target
Life-Enriching Amenities	Enhance Recreation Center experience	Front desk/lobby remodel	-

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.

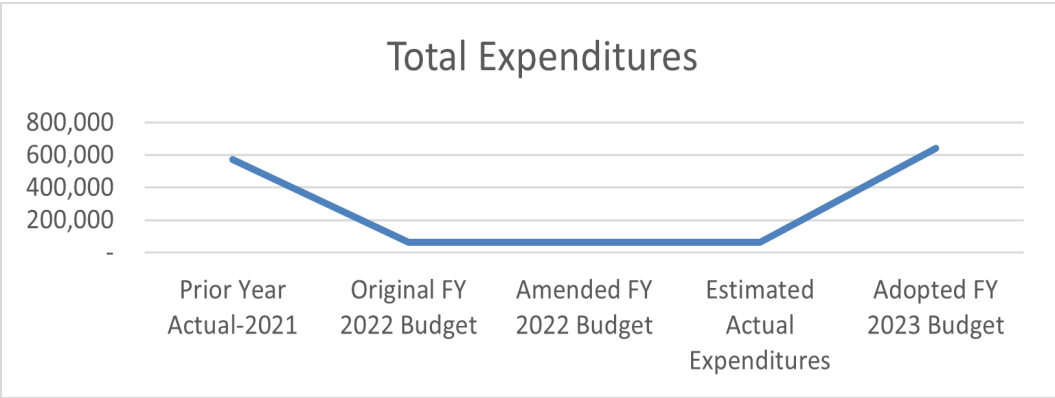
	Prior Year Actual-2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Title 1 Federal Grants	-	-	-	-	-
Interest	96	-	-	75	-
Other Revenues	3,030	-	-	3,040	-
Total Revenues	3,126	-	-	3,115	-
Expenditures					
Title 1 Grant Purchases	-	-	-	-	-
Purchases from Gifts	-	1,731	1,731	-	-
Library Projects	-	-	-	-	27,850
Total Expenditures	-	1,731	1,731	-	27,850
Contribution to/(Use of) FB	3,126	(1,731)	(1,731)	3,115	(27,850)
Beginning Fund Balance	24,723	27,850	27,850	27,850	30,965
Ending Fund Balance	27,850	26,119	26,119	30,965	3,115



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.

	Prior Year Actual-2021	Original FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
County Grant					
Chrisville Park	18,219	-	-	-	-
Donations	228,314				
CARE Tax	483,928	420,000	420,000	486,000	486,000
Total Revenues	730,460	420,000	420,000	486,000	486,000
Expenditures					
Downtown Park	8,345	-	-	-	-
Equipment	6,757	-	-	-	-
Various Park Projects	18,620	-	-	-	-
Discovery Park Improvements	44,720	-	-	-	-
Baseball Diamond Improvements	32,830	-	-	-	-
Chrisville Playground	24,395	-	-	-	-
Pool Improvements	12,938	-	-	-	-
Pickleball Courts	363,000	-	-	-	-
One-time projects	-	-	-	-	536,717
Recreation	-	-	-	-	20,000
Library	-	-	-	-	20,000
Arts Donation	5,612	25,000	25,000	25,000	25,000
Parks Maintenance	36,581	20,000	20,000	20,000	20,000
Special Projects	19,845	20,000	20,000	20,000	20,000
Total Expenditures	573,642	65,000	65,000	65,000	641,717
Contribution to/(Use of) FB	156,818	355,000	355,000	421,000	(155,717)
Beginning Fund Balance	(228,354)	(71,536)	(71,536)	(71,536)	349,464
Ending Fund Balance	(71,536)	283,464	283,464	349,464	193,747



Capital Summary

Projects		
Department/Division	Description	Care Tax Funding
Facilities	Recreation Center Building Improvements	\$ 10,856
Library	Children's Program Equipment	3,000
Library	Laminator	3,000
Library	Replace book carts	2,000
Library	Replace staff stools	1,500
Library	Replenish paper/craft supplies	2,000
Library	Replace acrylic sign holders and easels	1,000
Library	Self-Watering Flower Pots	3,000
Parks	Discovery Park Playground Top Surface Treatment	50,000
Parks	Discovery Park Tennis/Pickelball Project	324,955
Parks	Enclosed Trailer 18x16 feet	13,000
Parks	Stand on Aerator	11,700
Parks	Sod Cutter	6,000
Recreation	Ice Machines	12,000
Recreation	Pool Lobby/Locker Room Upgrade	92,706
Total Care Tax Needs Funded		\$ 536,717

Transportation Utility Fee

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. The funds are no longer being collected or used due to pending litigation.

	Prior Year Actual -2021	Original FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Beginning Fund Balance	2,305,720	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

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.

	Actual- 2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Hammond Project					
Property Tax Revenue				-	
Tax Increment Revenue	672,615	650,000	650,000	794,607	
Developer Contribution	1,552,442	12,923,612	12,923,612	12,923,388	
Interest	3,497				
Grove Tower					
Tax Increment Revenue CDA1	170,537	200,000	200,000	164,173	200,000
Tax Increment Revenue CDA2	71,603	100,000	100,000	94,476	100,000
1300 West CDA					
Tax Increment Revenue	441,897	500,000	500,000	330,965	400,000
Miscellaneous Revenue				-	
Total Revenues	2,912,592	14,373,612	14,373,612	14,307,609	700,000
Expenditures					
Hammond Project					
Operating Expenditures	2,925				
Debt Service Payments	1,552,442	12,923,612	12,923,612	12,923,612	
Agent Fees	1,650	-	-	1,650	
Professional Services		-	-	6,200	
Grove Tower					
Operating Expenditures	211,873	300,000	300,000	226,317	235,000
1300 West CDA					
Operating Expenditures	413,838	500,000	500,000	314,417	320,000
Total Expenditures	2,182,728	13,723,612	13,723,612	13,472,196	555,000
Transfers in/(Out)					
Transfer to General Fund		-	-	-	-
Total Transfers		-	-	-	-
Contribution to/(Use of) FB	729,863	650,000	650,000	835,413	145,000
Beginning Fund Balance	1,745,789	2,475,652	2,475,652	2,475,652	3,311,065
Ending Fund Balance	2,475,652	3,125,652	3,125,652	3,311,065	3,456,065

Enterprise Fund Data





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.

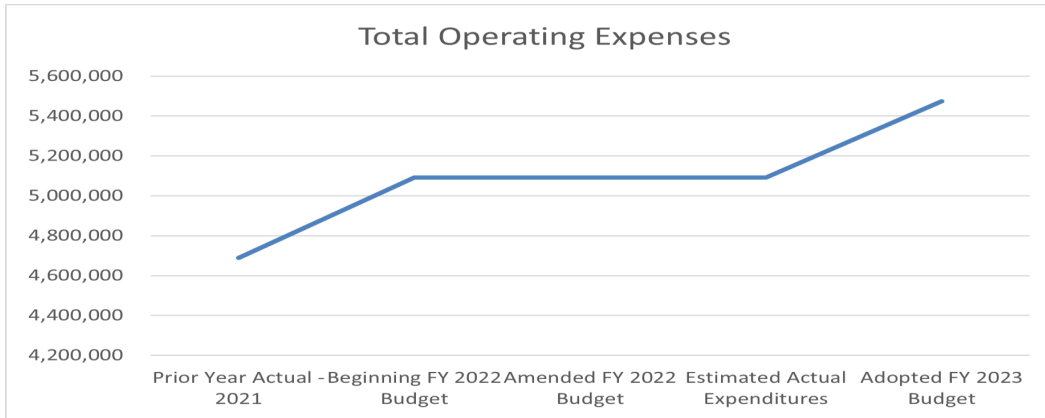
Water & Sewer

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.

	Prior Year Actual - 2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Operating Revenues					
Culinary Water Sales	4,861,331	5,003,200	5,003,200	5,047,068	5,298,670
Secondary Water Sales	3,231,793	3,277,460	3,277,460	3,344,000	3,345,094
Other Operating Revenues	882,499	85,000	85,000	380,000	78,500
Total Operating Revenues	8,975,624	8,365,660	8,365,660	8,771,068	8,722,264
Operating Expenses					
Salaries & Wages	575,919	691,589	691,589	691,589	679,000
Benefits	272,112	328,831	328,831	328,831	357,044
Power Expense	344,880	360,000	360,000	360,000	360,000
Administrative Services	802,929	802,929	802,929	802,929	802,929
Metro Water Lease	-	-	-	-	250,000
Irrigation Assessments	302,150	320,000	320,000	320,000	320,000
Operating Expenditures	590,165	786,500	786,500	786,500	804,000
Depreciation	1,801,498	1,801,498	1,801,498	1,801,498	1,900,808
Total Operating Expenses	4,689,653	5,091,347	5,091,347	5,091,347	5,473,781
Operating Income/(Loss)	4,285,970	3,274,313	3,274,313	3,679,721	3,248,483
Non-Operating Revenues/(Expenses)					
Impact Fees	498,016	150,000	150,000	500,000	150,000
Interest Income	54,846	30,000	30,000	30,000	24,000
Interest Expense	(499,452)	(569,453)	(569,453)	(569,453)	(507,991)
Bond Proceeds		4,000,000	4,000,000	4,000,000	
Total Non-Operating Revenues/(Expenses)	53,409	3,610,547	3,610,547	3,960,547	(333,991)
Contributions and Transfers					
Developer/Capital Contributions	272,722	-	-	-	-
Transfer In	7,878	-	-	-	-
Transfer out	(150,000)				
Transfer to Storm Water		(150,000)	(150,000)	(150,000)	-
Total Contributions/Transfers	130,600	(150,000)	(150,000)	(150,000)	-
Change in Net Assets	4,469,980	6,734,860	6,734,860	7,490,268	2,914,492
Capital Expenditures	2,651,146	5,238,500	10,109,885	10,005,534	2,450,000

Water FY2023 Capital Improvement Projects

300 East 900 North - 1100 North	\$ 400,000
Gibson Chlorinator	100,000
Atwood Chlorinator	100,000
Tank Maintenance	1,000,000
Pipe Plant	450,000
Anderson Park	400,000
	\$ 2,450,000



Performance Measures

Priorities	Goal	Performance Measure	2023 Target
Essential Services	Installation of secondary meters	Purchase and install meters	25%

Prior Year Actual -2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
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Operating Revenues

Sewer Fees	5,398,979	5,300,000	5,300,000	5,431,895	5,431,895
Connection Fees	66,865	20,000	20,000	50,000	50,000
Miscellaneous Revenues	1,339	-	-	-	-
Total Operating Revenues	5,467,183	5,320,000	5,320,000	5,481,895	5,481,895

Operating Expenses

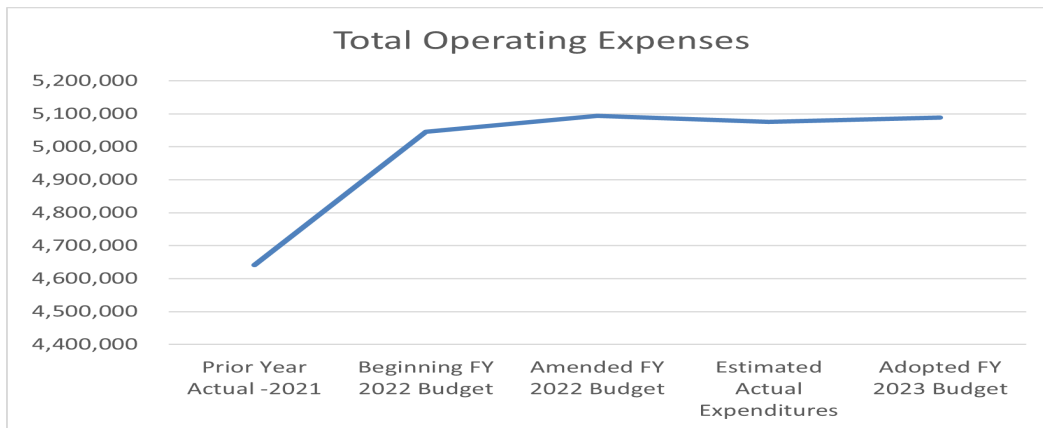
Salaries & Wages	398,273	498,913	498,913	498,913	498,930
Benefits	210,838	252,446	252,446	233,052	246,890
GF Administrative Charge	776,496	776,500	776,500	776,500	776,500
Charges for Treatment	2,554,770	2,800,000	2,800,000	2,800,000	2,800,000
Operating Expenditures	109,867	175,200	175,200	175,200	175,200
Depreciation	591,513	543,097	591,513	591,513	591,513
Total Operating Expenses	4,641,757	5,046,156	5,094,572	5,075,178	5,089,033

Operating Income/(Loss)	825,426	273,844	225,428	406,717	392,862
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	Prior Year Actual -2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Non-Operating Revenues/(Expenses)					
Interest Income	22,590	20,000	20,000	25,000	25,000
Interest Expense	(1,610)	(2,619)	(2,619)	(2,619)	(882)
Total Non-Operating Revenues/(Expenses)	20,980	17,381	17,381	22,381	24,118
Contributions and Transfers					
Impact Fees	260,817	100,000	100,000	200,000	200,000
Developer Contributions	153,830	100,000	100,000	-	-
Transfers In	6,001		-		
Transfers Out	(99,996)	(100,000)	(100,000)	(100,000)	-
Total Contributions/Transfers	320,651	100,000	100,000	100,000	200,000
Change in Net Assets	1,167,059	391,225	342,809	529,098	616,980
Capital Projects	1,062,311	1,005,000	2,208,463	2,123,463	625,000

Sewer FY2023 Capital Improvement Projects

Sewer Lining	\$ 300,000
Development/Special Projects	25,000
System Replacement	300,000
	<u>\$ 625,000</u>



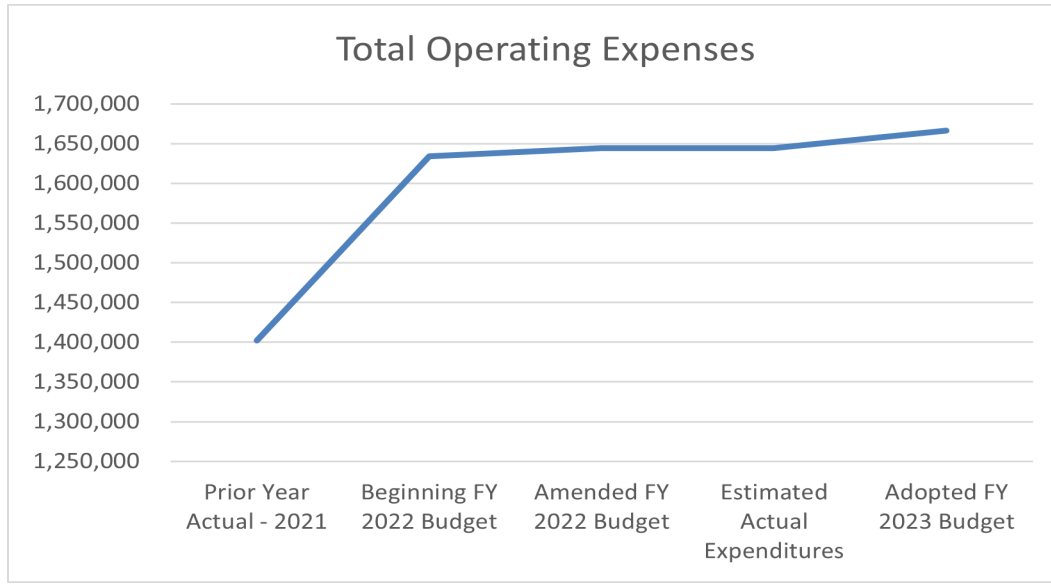
Storm Drain

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.

	Prior Year Actual - 2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Operating Revenues					
Storm Drain Fee	2,348,537	2,530,000	2,530,000	2,662,667	2,852,417
Total Operating Revenues	2,348,537	2,530,000	2,530,000	2,662,667	2,852,417
Operating Expenses					
Salaries & Wages	326,127	366,102	366,102	366,102	373,110
Benefits	148,982	206,971	206,971	206,971	212,634
GF Administrative Charge	205,544	205,544	205,544	205,544	205,544
Operating Expenditures	184,239	338,347	348,967	348,967	338,347
Depreciation	536,932	516,797	516,797	516,797	536,932
Total Operating Expenses	1,401,824	1,633,761	1,644,381	1,644,381	1,666,567
Operating Income/(Loss)	946,713	896,239	885,619	1,018,286	1,185,850
Non-Operating Revenues/(Expenses)					
Impact Fees	534,806	150,000	150,000	420,000	250,000
Interest Income	15,539	20,000	20,000	15,000	20,000
Interest Expense	(250,352)	(310,910)	(310,910)	(310,910)	(298,066)
Amortize Bond Issuance Costs		-	-	-	-
Other Revenue	215,760	-	-	330,500	-
Total Non-Operating Revenues/(Expenses)	515,754	(140,910)	(140,910)	454,590	(28,066)
Contributions and Transfers					
Developer Contributions	227,088	-	-	-	-
Transfer from Cemetery		75,000	75,000	75,000	-
Transfer from Other Funds	505,183	250,000	2,513,929	2,513,929	-
		-	-	-	-
Total Contributions/Transfers	732,271	325,000	2,588,929	2,588,929	-
Change in Net Assets	2,194,738	1,080,330	3,333,638	4,061,805	1,157,784
Capital Expenditures	1,447,578	994,617	3,462,530	5,380,888	925,000

Storm Drain FY2023 Capital Improvement Projects

LID Infiltration Facility	\$ 200,000
Lindon Cost Sharing Projects	100,000
Center Street 100 East - 100 West	350,000
Loader Church Flooding	25,000
Downstream 1300 East	250,000
	\$ 925,000



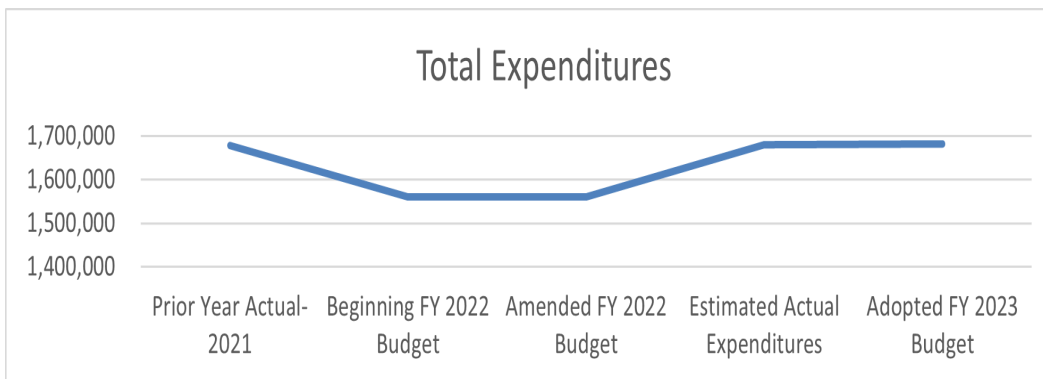
Performance Measures

Priorities	Goal	Performance Measure	2023 Target
Essential Services	Increase capacity of City storm drain	Complete outfall to the lake	

Sanitation

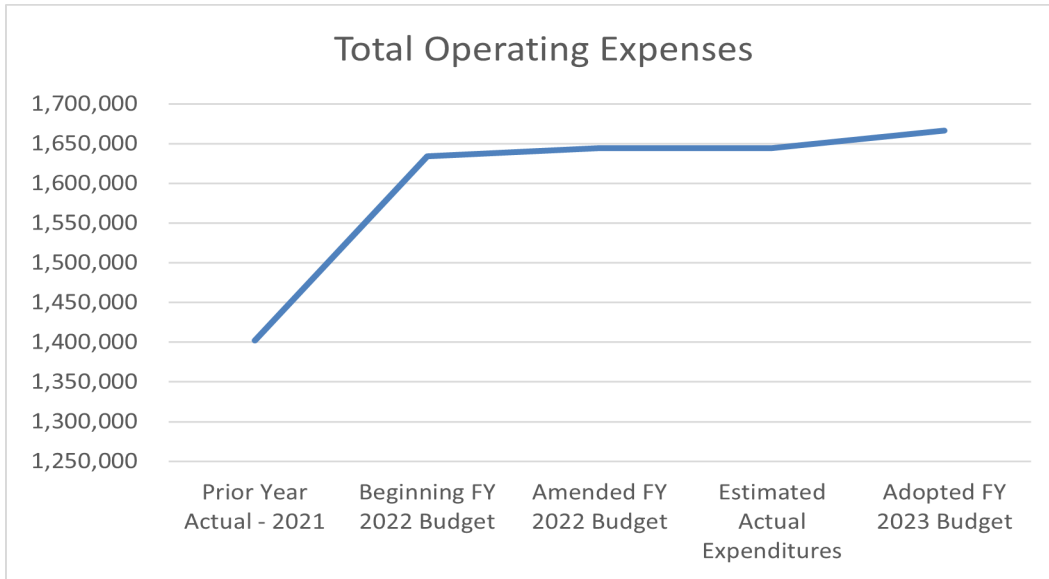
Pleasant Grove City offers both solid waste and recycling services for Pleasant Grove residents. Solid waste is collected weekly, while recycling is collected every other week. The City contracts the collection services through a third-party vendor. The contract is currently with Republic Services.

	Prior Year Actual-2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Garbage Collection Fees	1,211,905	1,250,000	1,250,000	1,300,000	1,340,893
Recycling Fees	352,661	335,000	335,000	362,563	361,625
Interest	-	-	-	-	-
Total Revenues	1,564,566	1,585,000	1,585,000	1,662,563	1,702,518
Expenditures					
Garbage Pickup Expense	1,018,793	918,000	918,000	1,019,000	1,020,000
Recycling Collection	354,116	335,000	335,000	354,200	355,000
City Cleanup	46,814	48,000	48,000	48,000	48,000
Administration Fee	258,420	258,416	258,416	258,416	258,416
Total Expenditures	1,678,143	1,559,416	1,559,416	1,679,616	1,681,416
Change in Net Assets	(113,578)	25,584	25,584	(17,053)	21,102
Fund Balance	36,326	61,910	61,910	19,273	40,375



Storm Drain FY2022 Capital Improvement Projects

LID Infiltration Facility	\$ 200,000
Lindon Cost Sharing Projects	100,000
Center Street 100 East - 100 West	350,000
Loader Church Flooding	25,000
Downstream 1300 East	250,000
	\$ 925,000



Water

5 Year Proforma Income Statement

	2023	2024	2025	2026	2027
Revenues					
Water Sales	5,298,670	5,404,643	5,512,736	5,622,991	5,735,451
Water Iniation Fees	13,500				
Installation Fees	65,000	66,300	67,626	68,979	70,358
Total Revenue	5,377,170	5,470,943	5,580,362	5,691,970	5,805,809
Operating Expenses					
Overtime Wages	44,000	44,880	45,778	46,693	47,627
Wages	461,000	470,220	479,624	489,217	499,001
Part Time Wages	25,000	25,500	26,010	26,530	27,061
Retirement	49,000	49,980	50,980	51,999	53,039
FICA	35,000	35,700	36,414	37,142	37,885
Health Insurance	182,877	186,535	190,265	194,071	197,952
Life Insurance	4,200	4,284	4,370	4,457	4,546
State Insurance	5,000	5,100	5,202	5,306	5,412
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
Metro Water Lease	250,000	255,000	260,100	265,302	270,608
Telephone Expense	2,000	2,040	2,081	2,122	2,165
Cellular Services	7,000	7,140	7,283	7,428	7,577
Engineering	45,000	45,900	46,818	47,754	48,709
Bank & Credit Card Fees	30,000	30,600	31,212	31,836	32,473
Street Repairs	18,000	18,360	18,727	19,102	19,484
Admnistrative 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	75,000	76,500	78,030	79,591	81,182
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	20,000	20,400	20,808	21,224	21,649
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	2,402,357	2,450,404	2,499,412	2,549,400	2,600,388
Non-Operating Revenues/(Expenditures)					
Interest Revenue	24,000	24,480	24,970	24,480	24,480
Interest -Bonds	(60,108)	(168,276)	(131,030)	(123,387)	(115,226)
Impact Fees	150,000	150,000	150,000	150,000	150,000
Transfers	-				
Bond Proceeds	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	113,892	6,204	43,940	51,093	59,254
Change in Net Assets (Cash)	3,088,705	3,026,743	3,124,890	3,193,662	3,264,674

Water

5 Year Proforma Income Statement

	2023	2024	2025	2026	2027
Debt Principal Payments					
2004	84,000	86,000	87,000	89,000	
2006	19,000	19,000	20,000	20,000	4,000
2012	58,800	19,000	19,000	20,000	20,000
2019	98,000	98,000	100,000	102,000	105,000
2020	35,000	35,000	36,000	36,000	37,000
2022			214,000	218,000	221,000
Total Principal Payment	294,800	257,000	262,000	267,000	166,000
Capital Expenditures					
Water Tank & Booster Station	-	-	-	-	-
Vehicles/Equipment	-	75,000	75,000	75,000	75,000
Development/Special Projects	-	120,000	120,000	120,000	60,000
Fire Hydrant Replacement	-	50,000	50,000	50,000	50,000
Master Planned Waterline Upgrade	-	325,000	325,000	325,000	-
System Replacement	-	1,404,000	1,404,000	-	-
Water Master Plan Study	-	5,000	5,000	-	-
Buildout Distribution and Transmission	-	397,000	397,000	-	-
Replace 1, 2 & 4 inch lines	-	397,000	397,000	-	-
Monson Tank New	-	1,750,000	1,750,000	3,500,000	-
Pipe Plant Booster	-	-	-	300,000	-
Wade Spring Fence	-	-	-	-	-
North Utah County Acquifer	-	10,000	10,000	10,000	-
PRV replacement	-	100,000	100,000	-	-
Gateway-Well-PG Blvd & North County Blvd	-	-	-	-	-
New Public Works Facility	-	-	-	300,000	-
Wade Springs Replacement	-	400,000	-	-	-
Battle Creek Tank Rehabilitation	-	-	-	-	-
300 East 900 North - 1100 North	400,000	-	-	-	-
Gibson Chlorinator	100,000	-	-	-	-
Atwood Chlorinator	100,000	-	-	-	-
Tank Maintenance	1,000,000	-	-	-	-
Pipe Plant	450,000	-	-	-	-
Total Capital Expenditures	2,050,000	5,033,000	4,633,000	4,680,000	185,000
Net Cash Contribution/(Use)	743,905	(2,263,257)	(1,770,110)	(1,753,338)	2,913,674

Secondary Water

5 Year Proforma Statement

	2023	2024	2025	2026	2027
Revenues					
Secondary Water Sales	3,345,094	3,411,996	3,480,236	3,549,841	3,620,837
Secondary Water Installation	-	-	-	-	-
Total Revenue	3,345,094	3,411,996	3,480,236	3,549,841	3,620,837
Operating Expenses					
Overtime Wages	12,000	12,240	12,485	12,734	12,989
Wages	127,000	129,540	132,131	134,773	137,469
Part Time Wages	10,000	10,200	10,404	10,612	10,824
Retirement	18,650	19,023	19,403	19,792	20,187
FICA	10,000	10,200	10,404	10,612	10,824
Health Insurance	49,100	50,082	51,084	52,105	53,147
Life Insurance	1,590	1,622	1,654	1,687	1,721
State Insurance	1,627	1,660	1,693	1,727	1,761
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	1,500	1,530	1,561	1,592	1,624
Engineering	25,000	25,500	26,010	26,530	27,061
Bank & Credit Card Fees	20,000	20,400	20,808	21,224	21,649
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	10,000	10,200	10,404	10,612	10,824
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	1,208,616	1,232,788	1,257,444	1,282,593	1,308,245
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Interest -Bonds	(438,674)	(403,586)	(366,609)	(328,262)	(288,224)
Impact Fees	-	-	-	-	-
Transfers	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	(438,674)	(403,586)	(366,609)	(328,262)	(288,224)
Change in Net Assets (Cash)	1,697,804	1,775,622	1,856,183	1,938,986	2,024,368

Secondary Water

5 Year Proforma Statement

	2023	2024	2025	2026	2027
Debt Principal Payments					
2010 Bonds	50,000	51,000	53,000	54,000	56,000
2015 Bonds	605,000	510,000	530,000	555,000	575,000
2016 Bonds	515,000	53,000	540,000	560,000	570,000
Total Prinicipal Payment	1,170,000	614,000	1,123,000	1,169,000	1,201,000
Capital Expenditures					
Vehicles/Equipment	-	65,000	65,000	65,000	65,000
Development/Special Projects	-	20,000	20,000	20,000	10,000
Secondary Master Plan	-	5,000	5,000	-	-
Meters	-	4,000,000	-	-	-
Pipe Plant Booster	-	-	-	300,000	-
Anderson Park PI Booster	400,000	-	603,000	-	-
Total Capital Expenditures	400,000	4,090,000	693,000	385,000	75,000
Net Cash Contribution/(Use)	127,804	(2,314,378)	1,163,183	1,553,986	1,949,368

Sewer

5 Year Proforma Income Statement

	2023	2024	2025	2026	2027
Revenues					
Sewer Service Revenue	5,431,895	5,540,533	5,651,344	5,764,370	5,879,658
Connection Fees	50,000	51,000	52,020	53,060	54,122
Total Revenue	5,481,895	5,591,533	5,703,364	5,817,431	5,933,779
Operating Expenses					
Overtime Wages	33,000	33,660	34,333	35,020	35,720
Wages	439,930	448,729	457,703	466,857	476,194
Part Time Wages	26,000	26,520	27,050	27,591	28,143
Retirement	44,100	44,982	45,882	46,799	47,735
FICA	35,500	36,210	36,934	37,673	38,426
Health Insurance	159,420	162,608	165,861	169,178	172,561
Life Insurance	3,135	3,198	3,262	3,327	3,393
State Insurance	4,735	4,830	4,926	5,025	5,125
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	4,497,520	4,584,410	4,676,099	4,769,621	4,865,013
Non-Operating Revenues/(Expenditures)					
Interest Revenue	25,000	25,500	26,010	25,500	25,500
Interest -Bonds	(882)	-	-	-	-
Impact Fees	200,000	100,000	100,000	100,000	100,000
Transfers Out	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	224,118	125,500	126,010	125,500	125,500
Change in Net Assets (Cash)	1,208,493	1,132,623	1,153,275	1,173,310	1,194,266

Sewer

5 Year Proforma Income Statement

	2023	2024	2025	2026	2027
Capital Expenditures					
Sewer Lining	300,000	500,000	500,000	500,000	500,000
Vehicle/Equipment		70,000	70,000	70,000	70,000
System Replacement	300,000	100,000	100,000	100,000	100,000
Sewer Development/Special Projects	25,000	50,000	50,000	50,000	50,000
Sewer Master Plan		3,500	3,500	3,500	
200 South Improvements				850,000	
600 West - Center to 1100 North		1,000,000			
500 East Improvements					
PW Facility at Pipe Plant - Savings - CW					
1100 West 1000 S Sewer Relocation					
Total Capital Expenditures	625,000	1,723,500	723,500	1,573,500	720,000
Net Cash Contribution/(Use)	583,493	(590,878)	429,775	(400,190)	474,266

Storm Drain

5 Year Proforma Income Statement

	2023	2024	2025	2026	2027
Revenues					
Storm Drain Fee	2,852,417	2,909,465	2,967,655	3,027,008	3,087,548
Total Revenue	2,852,417	2,909,465	2,967,655	3,027,008	3,087,548
Operating Expenses					
Overtime Wages	15,000	15,300	15,606	15,918	16,236
Wages	336,110	342,832	349,689	356,683	363,816
Part Time Wages	22,000	22,440	22,889	23,347	23,814
Retirement	48,983	49,963	50,962	51,981	53,021
FICA	29,125	29,708	30,302	30,908	31,526
Health Insurance	124,526	127,017	129,557	132,148	134,791
Life Insurance	2,300	2,346	2,393	2,441	2,490
State Insurance	7,700	7,854	8,011	8,171	8,335
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	1,131,635	1,148,148	1,171,111	1,194,533	1,218,424
Non-Operating Revenues/(Expenditures)					
Interest Revenue	20,000	20,400	20,808	21,224	21,649
Interest -Bonds	(296,066)	(281,600)	(268,850)	(256,625)	(241,800)
Impact Fees	250,000	150,000	150,000	150,000	150,000
Transfer from Cemetery					
No UT Co Conservancy	49,790	49,790	-	-	-
Transfer from Other Funds					
Total Non-Operating Revenues/(Expenditures)	23,724	(61,410)	(98,042)	(85,401)	(70,151)
Change in Net Assets (Cash)	1,744,506	1,699,908	1,698,502	1,747,074	1,798,973

Storm Drain

5 Year Proforma Income Statement

	2023	2024	2025	2026	2027
Debt Principal Payments					
2020 Storm Water	485,000	450,000	400,000	415,000	430,000
Total Principal Payment	485,000	450,000	450,000	400,000	415,000
	2023	2024	2025	2026	2027
Capital Expenditures					
Vehicle Replacement		150,000	150,000	150,000	150,000
Wills Park					
Storm Water Development/Special Projects		100,000	100,000	100,000	50,000
100 W 400 North & 490 North Sumps					
Master Plan		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	
System Deficiencies		350,000	350,000	350,000	
I-15 to Utah Lake Outfall					
Smith Property- 220 South					
Mahogany Park Detention		770,000			
Anderson Park					
Anderson Park Impact Fee					
Pipe Plant Detention			2,000,000		
Gebhardt Detention					
1300 West 700 S to Mt View Lane					
600 West Pipe Plant Dentention to 1100 North				650,000	
800 North - 1380 West to 1570 West					
400 North 100 West to 500 North 200 East Pipeline					
doTerra					
1000 South RMP Dentention and Piping			1,000,000		
Main Street - State to 200 S Pipe					
Close To My Heart					
Downstream 1300 East	250,000				
New Public Works Facility					
Loader Church Flooding	25,000				
Center Street 100 East - 100 West	350,000				
LID Infiltration Facility	200,000			250,000	
Lindon Cost Sharing Projects	100,000	100,000	100,000	100,000	
Total Capital Expenditures	925,000	2,675,000	4,905,000	2,805,000	400,000
Net Cash Contribution/(Use)	334,506	(1,425,092)	(3,656,498)	(1,457,926)	983,973

Utility Fund Statistics

Water Fund Debt Service Coverage

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Operating Revenues	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	8,225,657
Operating Expenditures	(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)	(2,918,057)
Other Revenues	733,680	837,792	1,100,309	830,757	397,532	331,919	639,752	547,309	561,703	1,338,689
Net Revenues	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	6,646,289
Debt Service	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	1,690,409
DS Coverage Ratio	1.16	1.47	1.86	2.24	2.24	2.40	2.93	3.62	3.26	3.93

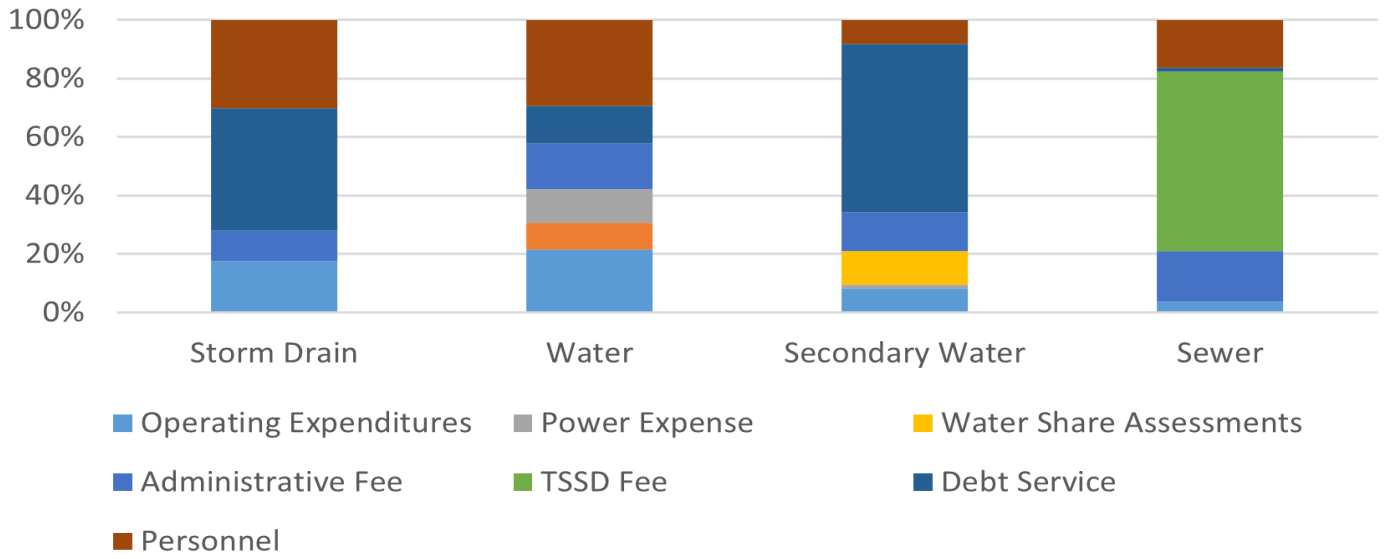
Storm Drain Fund Debt Service Coverage

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Operating Revenues	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	2,348,537
Operating Expenditures	(419,139)	(529,020)	(704,682)	(840,598)	(770,614)	(729,069)	(738,556)	(625,257)	(882,524)	(864,891)
Other Revenues	160,353	167,436	325,219	255,840	254,351	301,878	626,820	624,022	451,038	766,106
Net Revenues	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	2,249,752
Debt Service	163,609	454,906	567,975	749,819	755,319	782,013	778,781	779,851	809,676	1,283,019
DS Coverage Ratio	4.33	1.93	2.03	1.59	1.95	1.74	2.15	2.28	2.30	1.75

Unrestricted Cash Balance

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Water	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	8,288,693
Sewer	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	4,097,255
Storm Drain	184,281	844,181	741,585	1,095,942	1,410,577	613,696	988,270	1,011,940	2,132,366	1,719,183

Enterprise Funds Expenditure Allocations



Capital Projects by Funding Source

Sewer

	FY2023		FY2024		FY2025		FY2026		FY2027	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Sewer Lining	\$ 300,000	-	\$ 500,000	-	\$ 500,000	-	\$ 500,000	-	\$ 500,000	-
Vehicle/Equipment	-	-	70,000	-	70,000	-	70,000	-	70,000	-
System Replacement	300,000	-	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
Sewer Master Plan	-	-	-	3,500	-	3,500	-	3,500	-	-
200 South Improvements	-	-	-	-	-	-	-	850,000	-	-
600 West - Center to 1100 North	-	-	-	1,000,000	-	-	-	-	-	-
500 East Improvements	-	-	-	-	-	-	-	-	-	-
PW Facility at Pipe Plant - Savings - CW	-	-	-	-	-	-	-	-	-	-
1100 West 1000 S Sewer Relocation	-	-	-	-	-	-	-	-	-	-
Sewer Yearly Totals	\$ 625,000	\$ -	\$ 695,000	\$ 1,028,500	\$ 695,000	\$ 28,500	\$ 695,000	\$ 878,500	\$ 695,000	\$ 25,000

Water

	FY2023		FY2024		FY2025		FY2026		FY2027	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Fire Hydrant Replacement	-	-	\$ 50,000	\$ -	50,000	-	\$ 50,000	\$ -	50,000	-
Vehicle /Equipment	-	-	140,000	-	140,000	-	140,000	-	140,000	-
Walker Tank & Booster Station	-	-	-	-	-	-	-	-	-	-
300 East 900 North - 1100 North	400,000	-	-	-	-	-	-	-	-	-
Gibson Chlorinator	100,000	-	-	-	-	-	-	-	-	-
Atwood Chlorinator	100,000	-	-	-	-	-	-	-	-	-
Tank Maintenance	1,000,000	-	-	-	-	-	-	-	-	-
Pipe Plant	450,000	-	-	-	-	-	-	-	-	-
Water Development/Special Projects	-	-	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	-	-
Replace 1, 2, & 4 inch lines	-	-	397,000	-	397,000	-	-	-	-	-
Buildout Distribution and Transmission	-	-	-	397,000	-	397,000	-	-	-	-
Water Master Plan Study	-	-	-	5,000	-	5,000	-	-	-	-
Secondary Master Plan	-	-	-	5,000	-	5,000	-	-	-	-
System Replacement	-	-	1,404,000	-	1,404,000	-	-	-	-	-
Gateway Well - PG Blvd & N. Cnty Blvd	-	-	-	-	-	-	-	-	-	-
Pipe Plant Booster	-	-	-	-	-	-	300,000	300,000	-	-
New Public Works Facility	-	-	-	-	-	-	300,000	-	-	-
PI Meters	-	-	4,000,000	-	-	-	-	-	-	-
Wade Springs Replacement	-	-	400,000	-	-	-	-	-	-	-
Wade Springs Fence	-	-	-	-	-	-	-	-	-	-
PRV Rehab/Replacement	-	-	100,000	-	100,000	-	-	-	-	-
Monson Tank& Re-Drill Well	-	-	-	1,750,000	-	1,750,000	3,500,000	-	-	-
Anderson Park PI Booster	400,000	-	-	-	473,000	130,000	-	-	-	-
Battle Creek Tank Rehabilitation	-	-	-	-	-	-	-	-	-	-
North Utah County Acquirer	-	-	10,000	-	10,000	-	10,000	-	-	-
Water Yearly Totals	\$ 2,450,000	\$ -	\$ 6,790,000	\$ 2,333,000	\$ 2,863,000	\$ 2,463,000	\$ 4,589,000	\$ 476,000	\$ 260,000	\$ -

Storm Water

	FY2023		FY2024		FY2025		FY2026		FY2027	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Vehicle Replacement	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
Wills Park	-	-	-	-	-	-	-	-	-	-
Storm Water Development/Special Projects	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-
100 W 400 North & 490 North Sumps	-	-	-	-	-	-	-	-	-	-
Master Plan	-	-	-	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	-	-	-
System Deficiencies	-	-	350,000	-	350,000	-	350,000	-	-	-
I-15 to Utah Lake Outfall	-	-	-	-	-	-	-	-	-	-
Smith Property- 220 South	-	-	-	-	-	-	-	-	-	-
Mahogany Park Detention	-	-	520,000	250,000	-	-	-	-	-	-
Anderson Park	-	-	-	-	-	-	-	-	-	-
Anderson Park Impact Fee	-	-	-	-	-	-	-	-	-	-
Pipe Plant Detention	-	-	-	-	1,500,000	500,000	-	-	-	-
Gebhardt Detention	-	-	-	-	-	-	-	-	-	-
1300 West 700 S to Mt View Lane	-	-	-	-	-	-	-	-	-	-
600 West Pipe Plant Detention to 1100 North	-	-	-	-	-	-	650,000	-	-	-
800 North - 1380 West to 1570 West	-	-	-	-	-	-	-	-	-	-
400 North 100 West to 500 North 200 East Pipeline	-	-	-	-	-	-	-	-	-	-
doTerra	-	-	-	-	-	-	-	-	-	-
1000 South RMP Detention and Piping	-	-	-	-	1,000,000	-	-	-	-	-
Main Street - State to 200 S Pipe	-	-	-	-	-	-	-	-	-	-
Close To My Heart	-	-	-	-	-	-	-	-	-	-
Downstream 1300 East	250,000	-	-	-	-	-	-	-	-	-
New Public Works Facility	-	-	-	-	-	-	-	-	-	-
Loader Church Flooding	25,000	-	-	-	-	-	-	-	-	-
Center Street 100 East - 100 West	350,000	-	-	-	-	-	-	-	-	-
LID Infiltration Facility	200,000	-	-	-	-	-	250,000	-	-	-
Lindon Cost Sharing Projects	100,000	-	100,000	-	100,000	-	100,000	-	-	-
Storm Water Yearly Totals	\$ 925,000	\$ -	\$ 2,370,000	\$ 305,000	\$ 4,350,000	\$ 555,000	\$ 2,750,000	\$ 55,000	\$ 400,000	\$ -

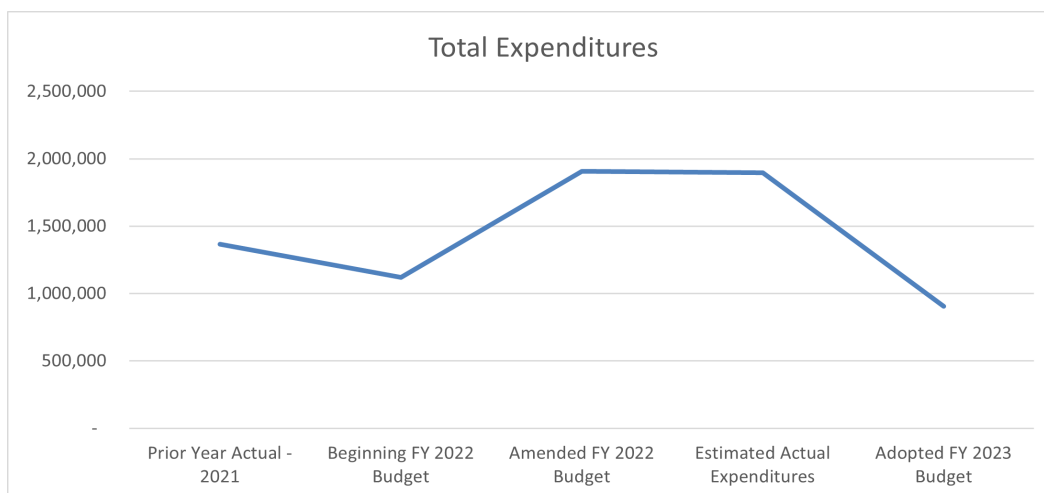
General Fund Capital Funds



Capital Equipment

This fund supports the rotation and replacement of fleet vehicles, computer, and recreation equipment through an ongoing lease program.

	Prior Year Actual - 2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Lease Proceeds	393,495	368,000	1,236,962	1,236,962	442,000
Transfer from General Fund	528,156	517,000	517,000	517,000	517,000
Transfer from Rec Center	45,000	45,000	45,000	45,000	45,000
Sale of Surplus Property	241,200	172,000	77,759	77,800	-
Total Revenues	1,207,851	1,102,000	1,876,721	1,876,762	1,004,000
Expenditures					
Fleet Purchases	660,081	400,000	71,439	71,439	-
Interest Payments	18,560	19,422	19,422	19,422	23,708
Principal Payments	563,474	561,271	561,271	561,271	438,680
Computer Purchases	72,555	80,000	80,000	67,786	80,000
Fitness Equipment Purchase	51,375	60,000	60,000	60,508	60,000
Police Equipment Lease	-	-	161,602	161,602	302,000
Fire Equipment Lease	-	-	955,000	955,000	-
Total Expenditures	1,366,045	1,120,692	1,908,733	1,897,028	904,388
Contribution to/(Use of) FB	(158,194)	(18,692)	(32,012)	(20,266)	99,612
Beginning Fund Balance	195,599	37,405	37,405	37,405	17,139
Ending Fund Balance	37,405	18,712	5,392	17,139	116,751



Capital Projects

This fund supports capital needs over \$5,000 for the General Fund and Special Revenue Funds

	Prior Year Actual -2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Beginning FY 2023 Budget
Revenues					
RPT Grant			100,000	100,000	
ARPA			2,263,929	2,263,929	
Transfer from General Fund	5,094,280		50,000	50,000	2,308,043
Total Revenues	5,094,280		2,413,929	2,413,929	2,308,043
Expenditures					
Total Expenditures	1,887,300		6,011,774	6,077,324	2,308,043
Contribution to/(Use of) FB	3,206,980	-	(3,597,845)	(3,663,395)	-
Beginning Fund Balance	591,321	3,798,301	3,798,301	3,798,301	200,456
Ending Fund Balance	3,798,301	3,798,301	200,456	200,456	200,456

* See Supplementary Summary for detailed capital project list

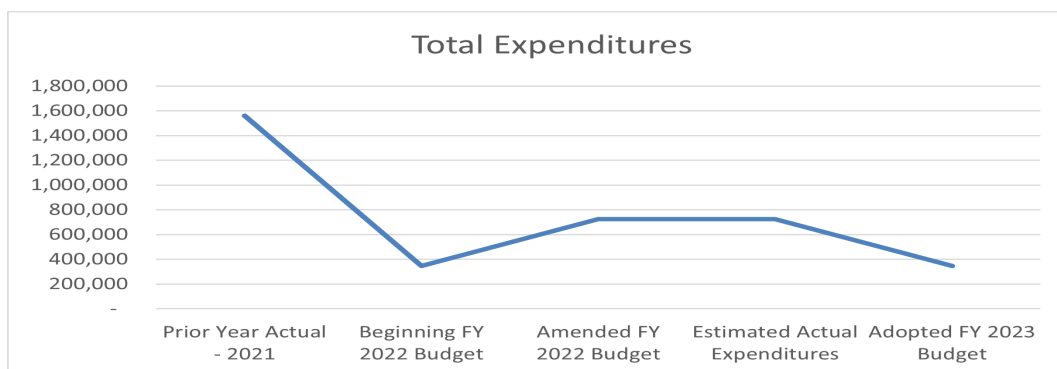
Capital Summary

Department/Division	Description	One-Time General Fund Capital
Administration	G Mountain	\$ 100,000
Administration	Public Relations Proposal	50,000
Administration	Clock Tower Lighting	10,000
Cemetery	Automate Irrigation System	668,517
Cemetery	Backhoe Replacement	101,000
Cemetery	Mower	14,781
Community Development	Downstairs Renovation	25,000
Community Development	Staff Vehicle	40,000
Engineering	Safe Route to School Grant Funding	70,500
Engineering	Safe Route to School Grant Funding	43,000
Engineering	Staff Vehicle	35,000
Facilities	Discovery Park West Pavilion Shingle Replacement	5,500
Fire	Firefighter Outfit Cost (3 firefighters)	25,500
Fire	Portable and mobile radio replacement	150,000
Fire	Turnouts	15,000
Fire	10X12 Storage Shed	6,000
Fire	Staff Vehicle	40,000
Library	Replacement of lower level doors	6,000
Library	Replace all library locks/keys	2,000
Parks	600 North Detention	80,000
Parks	Library/Beck Property Irrigation and Landscape Completion	6,000
Parks	2600 North Monument Sign and Landscaping	9,350
Parks	Discovery Park Tennis/Pickelball Project	170,045
Parks	Staff Vehicle	40,000
Parks	2900 N - 3100 North 900 West Mow Strips Irrigation/Sod	7,000
Police	Patrolman Staff Vehicle/Equipment	62,500
Police	Ammunition	10,000
Police	Drone	10,000
Police	Red Man Suit	5,100
Police	Patrol Rifle Optics	11,100
Police	Glock 19 w/ Red Dot Sights	18,600
Police	Portable and mobile radio replacement	150,000
Recreation	Pool Leveling Project	100,000
Recreation	Water Softener	14,550
Recreation	Rooftop HVAC Units	35,000
Streets	VW Grant Match	56,000
Streets	Bobtail Dump Truck	115,000
Total Funded		\$ 2,308,043

Impact Fees

State law allows cities to impose impact fees on new development for parks and roads to pay for all or a portion of the cost of providing the services to the new development.

	Prior Year Actual - 2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Recreation Impact Fees	395,341	300,000	300,000	350,000	300,000
Fire Impact Fees	-	-	-	-	-
Police Impact Fees	-	-	-	-	-
Road Impact Fees	618,947	500,000	500,000	750,000	500,000
Proceed from Land Sales	-	-	-	-	-
Interest	7,334	-	-	3,000	-
Transfer from Class C	-	-	-	-	-
Total Revenues	1,021,621	800,000	800,000	1,103,000	800,000
Expenditures					
Parks Projects	1,155,055	-	378,227	378,227	-
Fire & EMS Projects	-	-	-	-	-
Police Projects	-	-	-	-	-
Road Projects	60,047	-	-	-	-
Principal Payments	-	-	-	-	-
Interest Payments	-	-	-	-	-
Transfer to Debt Service	347,100	347,095	347,095	347,778	348,145
Total Expenditures	1,562,201	347,095	725,322	726,005	348,145
Contribution to/(Use of) FB	(540,580)	452,905	74,678	376,995	451,855
Beginning Fund Balance	1,189,672	649,092	649,092	649,092	1,026,087
Ending Fund Balance	649,092	1,101,997	723,770	1,026,087	1,477,942



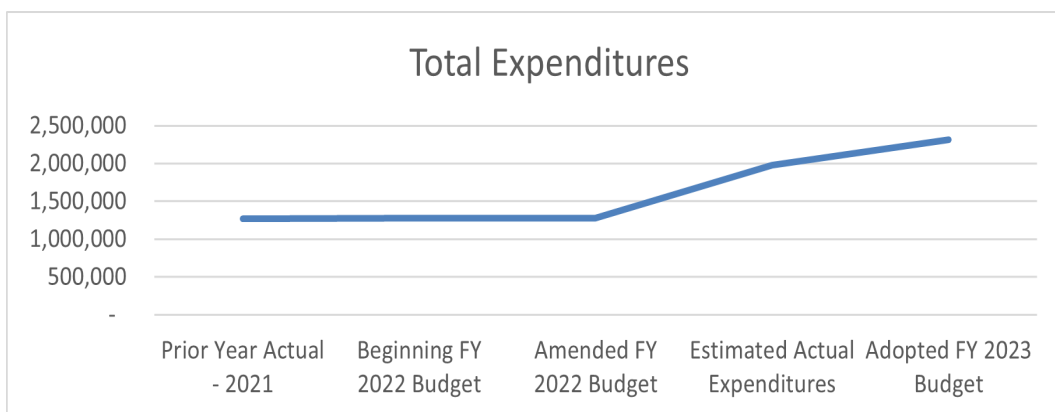
Debt Information



Debt Service

This fund collects monies from property taxes and other departments to service debt for the General Fund Departments.

	Prior Year Actual - 2021	Beginning FY 2022 Budget	Amended FY 2022 Budget	Estimated Actual Expenditures	Adopted FY 2023 Budget
Revenues					
Property Tax Revenue	927,521	928,385	928,385	928,385	929,500
Interest	3,948	15,000	15,000	17,000	5,000
Transfer from General Fund					328,036
Transfer from Road Impact	347,100	347,778	347,778	347,778	348,145
Transfer from Class C		-	-	698,669	702,390
Total Revenues	1,278,569	1,291,163	1,291,163	1,991,832	2,313,071
Expenditures					
Principal Payments	906,000	933,500	933,500	1,548,500	1,585,000
Interest on Bonds	364,715	342,662	342,662	426,331	395,035
Bond Agent Fees	2,450	3,300	3,300	5,000	5,000
Bond Issuance Costs	-	-	-	-	-
Bond Escrow Agent	-	-	-	-	-
Pipe Plant Project	-	-	-	-	328,036
Transfer to Capital Projects	-	-	-	-	-
Total Expenditures	1,273,165	1,279,462	1,279,462	1,979,831	2,313,071
Contribution to/(Use of) FB	5,404	11,701	11,701	12,001	(0)
Beginning Fund Balance	216,664	222,068	222,068	222,068	234,069
Ending Fund Balance	222,068	233,769	233,769	234,069	234,069



**Debt Security and Funding
FY 2022-2023**

Series Name	FY 2023 Payment	Balance as of 06/30/2022	Security	Funding Source	Use of Funds	Maturity Date	Yield
2008 Class C Road Bonds	-	-	Class C Road Funds	Class C Road Funds	Road Construction	1/15/2018	4.4276%
2012 Sales Tax Bonds	497,350	490,000	Sales Tax Revenues	Water, Sewer, and Storm Drain Impact Fees	PG Boulevard	12/1/2022	2.2119%
2007 General Obligation Bonds	-	-	Property Taxes	Property Taxes	Community Center	10/1/2017	4.0513%
2016 General Obligation Refunding Bonds	301,537	2,815,000	Property Taxes	Property Taxes	Community Center	10/1/2031	2.2099%
2017 General Obligation Bonds	627,963	7,345,000	Property Taxes	Property Taxes	Public Safety Buildings	4/1/2037	2.7236%
2021 Excise Bonds	702,390	5,885,000	Class C Revenues	Class C Revenues	Road Projects	6/15/2031	1.4000%
Total Governmental Fund	2,129,240	16,535,000					
Enterprise Fund Debt							
2001 Sewer Revenue Bonds	-						
2004 Water Revenue Bonds	89,882	346,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025	1.7000%
2006 Water Revenue Bonds	20,394	82,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026	1.7000%
2010 Water Revenue Bonds	65,366	567,000	Water Revenues	Water Revenues	Replace and Upsize Waterlines	12/1/2031	1.7539%
2015 Water Refunding Bonds	831,475	6,040,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2031	2.0927%
2016 Water Refunding Bonds	702,043	7,185,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2033	2.7000%
2019 Water Revenue Bonds	140,160	2,108,000	Water Revenues	Water Revenues	Battle Creeek Springs Project	12/1/2039	2.0000%
2020 Water Revenue Bonds	44,790	979,000	Water Revenues	Water Revenues	Secondary Water Filtration System	12/1/2044	1.0000%
2022 Water Revenue Bonds		5,000,000	Water Revenues	Water Revenues	Gateway Well	7/1/2043	1.6000%
2020 Storm Water Refunding Bonds	780,625	8,010,000	Storm Water Revenues	Storm Water Revenues	Grove Creek and Battle Creek Pipelines; Property	7/15/2038	1.15-2.20%
Total Enterprise Fund	2,674,734	30,317,000					

Bond Rating Summary (as of 9/28/2022)

	Moody's	S&P	Fitch	BAM Insured Rating
General Obligation Bonds		AA		
Sales Tax Revenue Bonds		AA		
Storm Water Revenue Bonds		A+		AA
Water Revenue Bonds		AA-	AA	AA

Debt Service Schedules

	FY 2022-2023			FY 2023-2024			FY 2024-2025			FY 2025-2026			FY 2026-2027		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Governmental Fund Debt															
2012 Sales Tax Bonds	490,000	7,350	497,350	-	-	-	-	-	-	-	-	-	-	-	-
2016 General Obligation Refunding Bonds	242,000	59,537	301,537	254,000	54,057	308,057	260,000	48,377	308,377	265,000	42,576	307,576	276,000	36,598	312,598
2017 General Obligation Bonds	380,000	247,963	627,963	395,000	232,763	627,763	410,000	216,963	626,963	425,000	200,563	625,563	440,000	183,563	623,563
2021 Excise Bond	620,000	82,390	702,390	625,000	73,710	698,710	635,000	64,960	699,960	645,000	56,070	701,070	655,000	47,040	702,040
Total Governmental Fund	1,732,000	397,240	2,129,240	1,274,000	360,530	1,634,530	1,305,000	330,299	1,635,299	1,335,000	299,208	2,109,208	1,371,000	267,200	1,638,200
Enterprise Fund Debt															
2004 Water Revenue Bonds	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	1,394	20,394	19,000	1,071	20,071	20,000	748	20,748	20,000	408	20,408	4,000	68	4,068
2010 Water Revenue Bonds	50,000	15,366	65,366	51,000	14,011	65,011	53,000	12,629	65,629	54,000	11,192	65,192	56,000	9,729	65,729
2015 Water Refunding Bonds	605,000	226,475	831,475	510,000	207,200	717,200	530,000	186,400	716,400	555,000	164,700	719,700	575,000	142,100	717,100
2016 Water Refunding Bonds	515,000	187,043	702,043	530,000	172,935	702,935	540,000	158,490	698,490	560,000	143,640	703,640	570,000	128,385	698,385
2019 Water Refund Bonds	98,000	42,160	140,160	100,000	40,200	140,200	102,000	38,200	140,200	105,000	36,160	141,160	107,000	34,060	141,060
2020 Water Revenue Bonds	35,000	9,790	44,790	35,000	9,440	44,440	36,000	9,090	45,090	36,000	8,730	44,730	37,000	8,010	45,010
2022 Water Revenue Bonds					113,111	113,111	214,000	80,000	294,000	218,000	76,576	294,576	221,000	73,088	294,088
2020 Storm Water Refunding Bonds	485,000	295,625	780,625	450,000	281,600	731,600	400,000	268,850	668,850	415,000	256,625	671,625	430,000	241,800	671,800
Total Enterprise Fund	1,891,000	783,735	2,674,735	1,781,000	844,022	2,625,022	1,982,000	757,399	2,739,399	2,052,000	699,544	2,751,544	2,000,000	637,240	2,637,240

PLEASANT GROVE CITY

Legal Debt Margin Information

Last Ten Fiscal Years

(amounts expressed in thousands)

Assessed value (in thousands)	\$ 4,919,807
Debt limit (4% of assessed value)	196,792
Debt applicable to limit:	
General obligation bonds	(10,160)
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	<u>(10,160)</u>
Legal debt margin	<u>\$ 186,632</u>

	Fiscal Year									
	<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>	<u>2022</u>
Debt limit	\$ 80,624	\$ 83,756	\$ 95,064	\$ 106,773	\$ 116,647	\$ 129,414	\$ 143,156	\$ 164,143	\$ 180,141	\$ 196,792
Total net debt applicable to limit	<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>	<u>(10,160)</u>
Legal debt margin	<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>	<u>\$ 186,632</u>
Total net debt applicable to the limit as a percentage of debt limit	5.45%	5.08%	4.29%	3.68%	11.13%	9.64%	8.32%	6.91%	5.97%	5.16%

Source: Utah County Auditor's Office

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

Other Information



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

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

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

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**

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

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

Recreation Department

Monthly

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

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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Building permits issued	361	372	*311	589	524	599	537	559	777	655
Building inspections conducted	4,215	3,387	*3,005	2,788	2,236	2,651	2,989	3,254	3,208	2,967
Police										
Physical arrests	581	1,409	1,241	1,034	1,120	1,176	1,115	1,066	1,684	850
Parking violations	-	2	-	123	-	155	177	99	185	224
Traffic violations	2,798	2,566	2,264	2,187	1,860	1,613	2,499	2,552	2,961	2,721
Fire										
Emergency responses	1,199	1,330	1,486	1,401	1,453	1,500	1,594	1,938	1,744	1,163
Number of Transports	500	579	494	578	574	601	619	698	674	709
Average Response Time (Minutes)	4:14	4:51	3:36	3:29	3:62	4:48	3:39	4:04	5:16	6:14
Other public works										
Potholes repaired (tons of asphalt)	457	478	500	650	2,100	889	1,235	33	48	25
Parks and recreation										
Daily program participants- Community Center	12,298	33,084	20,072	18,096	17,227	17,344	20,882	18,213	26,199	8,953
Community center admissions	141,540	169,744	190,511	207,133	208,954	222,636	207,315	176,227	182,913	288,264
Daily pool passes					1,111	**	13,616	15,461	19,965	8,048
Pool bulk tickets					3,372	**	2,064	1,203		-
Pool Punch Passes (took place of bulk tickets)									272	-
Pool admissions					24,274	47,863	32,431	35,884	43,378	11,032
Library										
Public service hours					3,248	3,248	3,248	2,195	3,328	3,328
Library visits					194,393	154,928	162,060	121,861	65,485	119,062
Material circulation					401,574	386,548	404,756	336,893	316,337	311,798
Library collection					117,000	107,736	165,243	319,289	278,501	319,106
Library programs					690	644	589	369	271	630
Library program attendance					26,577	22,463	22,763	14,595	6,312	14,482
Uses of wireless network					5,736	10,742	62,913	15,803	40,690	53,216
Water										
New connections	143	170	176	160	183	56	148	299	177	198
Culinary Water Breaks	127	127	140	106	190	200	96	76	63	110
PI Water Breaks	N/A	115	35	33	50	50	26	25	30	35
Culinary Water **				4,080	3,893	4,118	4,016	4,680	5,102	4,383
Pressurized Irrigation **				5,530	5,640	5,730	3,955	5,260	5,960	5,359

Source: Pleasant Grove City

* 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, 2022

Function/Program	2019		2020		2021		2022		2023	
	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	4	0	4	0	4	0	4	0
Planning	2	1	2	1	2	1	2	1	3	1
Building	2	1	2	1	2	1	2	1	3	1
Legal	3	0	3	0	3	0	3	0	3	0
Municipal Courts	1	3	1	2	1	3	1	3	1	3
Other	5	6	5	7	6	7	7	9	7	9
Police										
Officers	28	2	28	2	28	2	28	2	30	2
Civilians	8	27	9	15	5	15	4	15	4	15
Fire										
Firefighters and officers	15	31	15	33	15	33	15	33	17	33
Civilians	0	0	0	0	0	1	0	1	0	1
Refuse Collection										
Other Public Works										
Engineering	3	1	4	1	5	1	6	1	6	0
Streets	4	0	4	2	4	2	4	2	4	2
Storm Drain	4	0	4	1	4	1	4	1	4	1
Other	1	1	1	0	1	0	1	0	1	0
Redevelopment	0	0	0	0	0	0	0	0	0	0
Parks & Recreation	16	70								
Parks			12	32	13	32	13	32	14	32
Recreation			4	58	4	58	4	58	4	58
Library	3	28	4	28	4	28	4	24	4	24
Water/Sewer	11	2	10	2	10	2	11	2	11	2
Total	111	174	114	185	113	187	115	185	122	184

* Amounts restated from prior year



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 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 Restauraunt	\$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 2023 Fee Res/Non Res
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CEMETERY

Grave Plot

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

Opening and Closing - Per Plot

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

Additional Fees

Holidays & Sundays	\$450	\$450
Saturdays	\$450	\$450
Weekday Overtime	\$450	\$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	\$100	\$100

Disinterment

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

COMMUNITY ARTS

Utah Children's Choir

Concert Choir - Yearly Fee	\$250	\$300
Concert Choir - Registration	\$60	\$60
Chorister Choir - Yearly Fee	\$230	\$280
Chorister Choir - Registration	\$60	\$60
Choir Camp - 3 Days	\$65	\$75



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

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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COMMUNITY CENTER

Family Pass

Annual	\$350/\$421	\$361/\$434
Semi Annual	\$193/239	\$199/\$246
Monthly	\$45/\$53	\$46/\$55
Monthly (w/1-yr min and eft payment)	\$35/\$43	\$36/\$44

Couple Pass

Annual	\$264/\$330	\$272/\$340
Semi Annual	\$152/\$188	\$157/\$194
Monthly	\$35/\$37	\$36/\$38
Monthly (w/1-yr min and eft payment)	\$27/\$29	\$28/\$30

Senior Couple Pass

Annual	\$152/\$188	\$157/\$193
Semi Annual	\$91/\$107	\$94/\$110
Monthly	\$20/\$25	\$21/\$26
Monthly (w/1-yr min and eft payment)	\$16/\$19	\$17/\$20

Individual Pass

Annual	\$162/\$203	\$167/\$209
Semi Annual	\$91/\$117	\$94/\$121
Monthly	\$22/\$27	\$23/\$28
Monthly (w/1-yr min and eft payment)	\$17/\$21	\$18/\$22

Senior Individual Pass

Annual	\$86/\$107	\$89/\$110
Semi Annual	\$51/\$66	\$53/\$68
Monthly	\$12/\$14	\$13/\$15
Monthly (w/1-yr min and eft payment)	\$9/\$11	\$10/\$12

Student Pass

Annual	\$107/\$132	\$110/\$136
Semi Annual	\$61/\$81	\$63/\$83
Monthly	\$15/\$17	\$16/\$18
Monthly (w/1-yr min and eft payment)	\$11/\$14	\$12/\$15



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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COMMUNITY CENTER CONTINUED

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	\$58
Mon/Wed - 2 hours	\$57	\$58
Tues/Thurs - 2.5 hours	\$69	\$70
Mon/Wed/Fri - 2.5 hours	\$92	\$93

Dance

School Year - Monthly Fee	\$31/\$46	\$32/\$47
School Year - Costume Fee	\$76	\$78
Summer Program Fee	\$26	\$27

Gymnastics

Fall/Winter - Preschool	\$80/\$119	\$30/\$43 per month
Fall/Winter - Beginning (5-8)	\$95/\$141	\$44/\$67 per month
Fall/Winter - Beginning (9 and up)	\$109/\$164	\$44/\$67 per month
Summer Preschool	\$42/\$62	\$30/\$43 per month
Summer Beginning (5-8)	\$50/\$70	\$44/\$67 per month
Summer Beginning (9 and up)	\$57/\$77	\$44/\$67 per month

Enrichment

Holiday Cooking Class - 6 per yr	\$20/\$22	\$20/\$22
Chef Cooking Class - 2 per yr	\$65/\$70	\$67/\$72
Summer Cooking - kids/toddlers - 8 weeks	\$10 per class	\$11 per class
Kinger Time	\$66/\$81	\$66/\$81
Toddler Gym/Kids Gym	\$25	\$25
Summer Camp (price based on class supply need)	\$60/\$95 or \$75/\$110	\$60/\$95 or \$75/\$110
Summer Chef	\$50/\$55	\$50/\$55



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
----------------------------	---------------------------------

COMMUNITY CENTER CONTINUED

Chess Club (After School)	\$38	No Longer Offer
Chess Club (Summer)	\$48	No Longer Offer
Chess Tournament	\$17/\$22	No Longer Offer
Park It Program (session)	\$57/\$67	No Longer Offer
Park It Program (daily)	\$33/\$43	No Longer Offer
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	\$40/\$45
Halloween Fest	\$7/\$9	\$7/\$9
Fishing Club	\$21/\$28.50	\$21/\$28.50
Daddy Daughter Dance	\$26 per couple	No Longer Offer
Mom and Son Luau	\$26 per couple	No Longer Offer
Build A Party Fee	\$135/\$155/\$195	No Longer Offer
Date Night		\$30 per couple
Tot and Kid Christmas Festival	\$10	\$15

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)	\$480	\$480
PI Meter Set - 1" Lateral (w/o idler)	\$610	\$610
PI Meter Set - 1-1/2" Lateral (w/idler)	\$530	\$530
PI Meter Set - 1-1/2" Lateral (w/o idler)	\$700	\$700
PI Meter Set - 2" Lateral	\$1,400	\$1,400



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 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	\$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	No Longer Use	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	No Longer Use	No Longer Use

Fast Track Review

For Permitted Uses in The Grove Zone	No Longer Use	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 2023 Fee Res/Non Res
----------------------------	---------------------------------

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	\$100	\$100
Garbage Receptacle Removal	\$0	\$0

Other

Annexation	\$625 + \$10 per acre	\$625 + \$10 per acre
Street Vacation	\$500	\$500
Building Re-inspection Penalty 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 2023 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
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	\$30

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	\$200

Pleasant Grove



Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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FIRE

Ambulance

	Current Fee Res/Non Res	Adopted 2023 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
Ambulance Coverage (Standy-by)	\$60/hour	\$60/hour
Personnel - FF/paramedic	\$25/hour	\$25/hour

Trainings

City Employees		
Adult & Pediatric CPR/AED		\$5 per person
Hands only COR & Stop the Bleed		Free
PG Schools - Hands only CPR and Stop the Bleed		Free
Community Classes		
Hands only CPR & Stop the Bleed		Free
Adult & Pediatric CPR/AED Certification		\$50 per person
Business & Group Classes		
Hands only and AED		Free
Hands only and Stop the Bleed		\$50 per class
First Aid Certification		\$40 per person
Adult CPR/Aed Certification		\$40 per person
Adult & Pediatric CPR/AED Certification		\$50 per person
Adult & Pediatric First Aid/CPR/AED Certification		\$70 per person
Basic Life Support Certification		\$70 per person

Fire Services

Fire Engine Coverage (Stand-by)	\$257/hour	\$257/hour
Personnel - FF/paramedic	\$25/hour	\$25/hour

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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FIRE CONT.

Fire Services - Inspections

Initial Inspection		\$0
Re-Inspections due to Noncompliance		\$100
Solar Review		\$20
Child/Daycare/Preschool		\$25
Assisted Living/Nursing Home		\$50
After Hours Inspection/Hour (2 hour minimum)		\$75
Out of City Food Truck Inspection		\$50

Fire Services - False Fire Alarms

First Three Calls		\$0
Fourth Call		\$50
Fifth Call		\$75
Sixth through Ninth Call		\$100
Tenth & Over Call		\$250

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

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	\$0
Overdue Book Fines per Day	\$0.10	\$0
Lost Items (Replacement value plus)	\$0	Replacement value
Lost Library Card	\$5	\$2
Interlibrary Loan Fee	\$3	\$4
Lamination	\$0.60	\$0
Copies (B&W/color)	\$0.10	\$0.10/0.50
Guest Pass for Non-Resident	\$1	\$1



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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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

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)	\$35/hour	\$35/hour
Special Event - Security/Traffic Control	\$50 per officer	\$75 per officer

PUBLIC WORKS

Inspection Fees

Construction Inspection	3% of Construction Bond	3% of Construction Bond
PW Director	\$100/per hour	\$100/per hour
City Engineer	\$90/per hour	\$90/per hour
Engineer	\$70/per hour	\$70/per hour
Engineer Inspector	\$60/per hour	\$60/per hour
Engineering Intern	\$20/per hour	\$20/per hour
PW Superintendent	\$75/per hour	\$75/per hour
PW Foreman	\$60/per hour	\$60/per hour
PW Operator 1 & 2	\$50/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

Pleasant Grove



Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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PUBLIC WORKS CONTINUED

Other Fees

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

Street Excavation Permit (6 months)	\$125	\$125
Permit Extension (6 month intervals)	\$125	\$125
Traffic Control Plan Review Fee	\$40	\$40
Asphalt Patch - Road PCI > 70 (100 SF MIN)	\$0	\$250
Asphalt Patch - Road PCI < 70 (100 SF MIN)	\$0	\$100
Asphalt Patch - Road PCI > 70 (EACH 100 SF ABOVE INITIAL)	\$0	\$100
Asphalt Patch - Road PCI < 70 (100 SF ABOVE INITIAL)	\$0	\$40
Asphalt Patch in Road with Sealcoat (per SF)	\$0.25	\$0.25
Crack seal & Sealcoat per square yard (SY)	\$2.00	\$2.50
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 Light Power 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

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)	\$35/hour	\$35/hour

Pleasant Grove



Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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RECREATION

Adult Sports

Coed Slow Pitch	\$483	\$497
Fast Pitch	\$762	\$785
Fast Pitch Tournament	\$381	\$392
Men's Basketball (spring)	\$508	\$523
Men's Basketball (winter)	\$584	\$602
Men's Slow Pitch (spring)	\$584	\$602
Men's slow Pitch (fall)	\$483	\$497
Pickleball Tournament (Around the Point)	\$40	\$41
Pickleball Tournament (Tis the Season)	\$40	\$41
Pickleball Tournament (Strawberry Days)	\$30	\$31
Tennis	\$49/\$69	\$50/\$70
Volleyball	\$280	\$288
Volleyball Tournament	\$60	\$62
Women's Basketball	\$533	No Longer Offer

Youth Sports

Baseball (Mustang 3-4 grade)	\$82/\$102	\$84/\$104
Baseball (Pinto 5-6 grade)	\$82/\$102	\$84/\$104
Baseball (Pony 7-8 grade)	\$102/\$122	\$105/\$125
Baseball (Colt 9-12 grade)	\$102/\$122	\$105/\$125
Basketball Camp (1-2 grade)	\$30/\$45	\$31/\$46
Basketball Camp (3-4 grade)	\$30/\$45	\$31/\$46
Basketball Camp (5-6 grade)	\$35/\$53	\$36/\$55
Coach Pitch	\$30/\$45	\$31/\$46
Cross Country	\$47/\$67	\$48/\$68
Flag Football (1-2 grade)	\$41/\$61	\$42/\$62
Flag Football (3-4 grade)	\$41/\$61	\$42/\$62
Flag Football (5-6 grade)	\$46/\$66	\$47/\$67
Flag Football (7-9 grade)	\$46/\$66	\$47/\$67
Flag Football (10-12 grade)	\$46/\$66	\$47/\$67
Futsal	\$36/\$56	\$37/\$57
Golf (7 & Under)	\$35/\$53	\$36/\$55
Golf (8 & Older)	\$65/\$85	\$67/\$87
Golf (Intermediate/Advanced)	\$85/\$105	\$88/\$108
Golf (Mothers)	\$65/\$85	\$67/\$87
Itty Bitty Ball	\$28/\$42	\$29/\$43
2nd Grade Basketball	\$41/\$61	\$42/\$62
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	\$45/\$65	\$46/\$66
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	\$50/\$70	\$52/\$72
Jr Jazz Bball (6th Boys)	\$61/\$81	\$63/\$83
Jr Jazz Bball (7th-8th Boys and Girls)	\$61/\$81	\$63/\$83
Jr Jazz Bball (9th - 12th Boys)	\$75/\$95	\$77/\$97
Jr Jazz Bball (9th - 12th Girls)	\$75/\$95	\$77/\$97



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

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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RECREATION CONTINUED

K-1st JR Jazz	\$41/\$61	\$42/\$62
Machine Pitch (8 - 9 yr olds)	\$37/\$56	\$38/\$58
Soccer (Pre-K)	\$34/\$49	\$35/\$50
Fall Soccer (1-2 grade)	\$41/\$61	\$42/\$62
Fall Soccer (3-4 grade)	\$41/\$61	\$42/\$62
Fall Soccer (5-6 grade)	\$46/\$66	\$47/\$67
Fall Soccer (7-8 grade)	\$46/\$66	\$47/\$67
Spring Soccer	\$46/\$66	\$47/\$67

Youth Sports

Softball (10 & Under)	\$43/\$63	\$44/\$64
Softball (12 & Under)	\$61/\$81	\$63/\$83
Softball (14 & Under)	\$61/\$81	\$63/\$83
Softball (17 & Under)	\$61/\$81	\$63/\$83
T-Ball	\$30/\$45	\$31/\$46
Tennis (Lessons)	\$39/\$55	\$40/\$57
Tennis (CUTA Tennis Team)	\$92/\$112	\$95/\$115
Track & Field	\$46/\$66	\$47/\$67
Volleyball (3-4 grade)	\$40/\$60	\$41/\$61
Volleyball (5-6 grade)	\$40/\$60	\$41/\$61
Volleyball (7-9 grade)	\$46/\$66	\$47/\$67
Volleyball (10-12 grade)	\$46/\$66	\$47/\$67
Volleyball Camp (7-10 yr old)	\$34/\$51	\$35/\$53
Volleyball Camp (11 & older)	\$39/\$59	\$40/\$60
Wrestling	\$36/\$54	\$37/\$56

SWIMMING POOL

Passes

Family Full Season	\$183/\$269	\$188/\$277
Family Even/Odd Season	\$122/\$193	\$126/\$199
Individual Full Season	\$96/\$147	\$99/\$151
Senior Individual Resident	\$51	\$52
Senior Individual Non Resident	\$76	\$78



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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SWIMMING POOL CONTINUED

Discount Tickets

Aerobic/Lap Punch Pass		\$10
Senior Aerobic/Lap Punch Pass		\$25
10 Punch Pass	\$55	\$42
25 Punch Pass	\$90	\$102
50 Punch Pass	\$200	\$195

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	\$105/\$125
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Swim Lessons

Per Each Swimmer	\$35/\$40	\$36/\$41
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Rentals

1 Hour up to 100 People	\$250	\$350
2 Hours up to 100 People	\$400	\$500
Saturdays 9am - 12pm	\$550	\$650

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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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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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UTILITIES

Residential Water

Base Fee (Includes 5,000 gal)	\$24.32	\$25.54
Base Fee (Abatement Rate)	\$19.46	\$20.43
5,001 to 10,000 gal (per 1,000 gal)	\$2.95	\$3.10
10,001 to 15,000 gal (per 1,000 gal)	\$4.30	\$4.52
15,001 to 50,000 gal (per 1,000 gal)	\$6.26	\$6.57
50,001 and above (per 1,000 gal)	\$7.38	\$7.75

Commercial Water

Base Fee (Includes 5,000 gal)	\$24.32	\$25.54
5,001 to 10,000 gal (per 1,000 gal)	\$2.95	\$3.10
10,001 to 15,000 gal (per 1,000 gal)	\$3.20	\$3.36
15,001 to 50,000 gal (per 1,000 gal)	\$3.45	\$3.62
50,001 to 100,000 gal (per 1,000 gal)	\$3.69	\$3.87
100,001 and above (per 1,000 gal)	\$3.92	\$4.12

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

Base Fee (Includes 90,000 gal)	\$64.44	\$67.66
90,001 and above (per 1,000 gal)	\$2.95	\$3.10

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

Base Fee (Includes 5,000 gal)	\$24.32	\$25.54
5,001 to 10,000 gal (per 1,000 gal)	\$2.95	\$3.10
10,001 to 15,000 gal (per 1,000 gal)	\$3.20	\$3.36
15,001 to 50,000 gal (per 1,000 gal)	\$3.45	\$3.62
50,001 to 100,000 gal (per 1,000 gal)	\$3.69	\$3.87
100,001 and above (per 1,000 gal)	\$3.92	\$4.12

Pressurized Irrigation

Residential Rates

Under .50 Acre	\$37.21	\$39.07
.50 Acre to .99 Acre	\$45.13	\$47.39
1 Acre and Above	\$53.03	\$55.68
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	\$53.03	\$55.68
Per Sq Ft ('000s)	\$0.000819	\$0.000860
- Area over 1.50 Acres		



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

Current Fee Res/Non Res	Adopted 2023 Fee Res/Non Res
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UTILITIES CONTINUED

Storm Drain

Monthly Fee per ESU	\$15.85	\$17.04
Base Fee (Abatement Rate)	\$12.68	\$13.63
MS4 LID Residential Development Fee (per cubic ft of retained volume)	\$6.67	\$6.67

Sewer

Monthly Base Fee	\$18.59	\$18.59
Monthly TSSD Base Fee	\$7.96	\$7.96
Base Fee (Abatement Rate)	\$21.24	\$21.24
Usage (per 1,000 gal)	\$2.32	\$2.32
Inoperable Water Meter - 1/2 TSSD Consumption Service Charge		\$6.96

Solid Waste

Garbage - 1st Can	\$11.66	\$12.71
Garbage - Additional Can	\$8.79	\$9.58
Recycling	\$6.60	\$7.10

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

Drought Relief

Temporary Fee	\$0.00	\$0.80
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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

Fox Hollow Golf Course

Budget and Anticipated Costs

	2021 Actual	2022 Budget
Revenue		
Green Fees	489,125	306,000
Golf Cart Rental	254,839	151,000
Driving Range	220,818	160,000
Pass Fees	251,321	164,000
Pro Shop	400,604	252,000
Events & Concessions	49,230	24,500
Snack Bar	90,465	54,000
Grant	46,546	30,000
Rent	3,000	1,750
Total Revenue	1,805,948	1,143,250
Expenses		
Merchandise	269,275	176,400
Labor	702,924	420,209
Supplies and Maintenance	162,037	114,874
Equipment	135,438	56,677
General Overhead	137,200	95,718
Depreciation	252,695	166,250
Building	81,676	52,157
Snack Bar	69,617	57,884
Total Expenses	1,810,862	1,140,169
Operating Loss	(4,915)	3,081
Nonoperating Revenue (Expense)	(48,483)	(42,710)
Member-City Contributions	705,000	690,000
Change in Net Position	651,603	650,371

Cash Infusions from Member Cities

	Total Cost	Pleasant Grove Cost
Debt Service	343,000	114,333
Operations, Equipment & Capital	347,000	115,667
Total	690,000	230,000

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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