

# ADOPTED BUDGET FY 2017-2018



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Photo by David Larson



**PLEASANT GROVE CITY, UTAH**

# Pleasant Grove City

State of Utah

## Final Budget

Fiscal Year July 1, 2017 to June 30, 2018



## Elected Officials

### Mayor Mike Daniels

<b>Dianna Andersen</b>	<b>Eric Jensen</b>	<b>Cyd LeMone</b>	<b>Ben Stanley</b>	<b>Lynn Walker</b>
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Prepared by:

Denise Roy, Finance Director

David Larson, Assistant to the City Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Pleasant Grove City  
Utah**

For the Fiscal Year Beginning

**July 1, 2016**

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 2017-2018 fiscal year. This budget represents the culmination of many hours of work by the Mayor, City Council, and City staff. Our budget process is intended to provide for Pleasant Grove's current needs, while maintaining a long-term focus, all in a public, transparent manner. We wish to thank all those who participated in this process.

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

This year's budget forecasts General Fund revenues (not including transfers) of \$13,118,115 and total governmental revenues of \$20,606,453. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$15,358,936. The City realizes the importance to properly care for and expend these funds in a responsible and transparent manner. This budget document is intended to provide the public with information towards the achievement of this goal.

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

### **Revenues**

The revenue and taxation section of this budget document gives detailed information related to how the City derives its revenues. We encourage you to review that section. Sales tax revenue trends continue to be positive both for statewide sales and for sales occurring in Pleasant Grove. For the 2018 budget, the budget adopted was less than FY 2017 actuals by \$151,733. It is often difficult to forecast revenues, during the budget adoption process and a 60 day timing delay for various revenue sources. Based on the growth that has occurred in the City, we anticipate modest increases in property taxes and franchise taxes as well.

The City continues to see interest in both residential, office and retail projects. Pleasant Grove City is looking to create a new CDA (Community Development Agency) to incentivize anchor developments to build and attract more business development in the city.

### **Capital Equipment**

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

## **Employee Costs**

Without question, the ability of Pleasant Grove to provide quality services to its residents is centered on maintaining a quality workforce. This budget includes a pay increase of 2% for City employees. For a city of over 37,000 residents, Pleasant Grove has a relatively small work force. The City provided funding to hire a full-time Code Enforcement Officer and provide additional funding for part-time Library staff.

Health insurance premiums is always a major factor in personnel costs. This year, the City remained with our current health plan providers to save money, and to keep City employees contribution the same. 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. For the upcoming fiscal year, we anticipate personnel costs will consume 70% of General Fund revenues.

## **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.

## **Capital Projects**

General funds available for capital projects are limited this year. The City Council in close association with City staff worked to identify the greatest needs and allocate resources to those projects. The capital project list this year includes \$455,446 to make minor improvements to the City Library and address numerous needs in the Parks & Recreation, Police and Fire Departments.

Adequate funding of road expenditures has been an ongoing topic of budget discussions for some time. After receiving a study that assessed the current condition of all City roads and estimate the amount of annual appropriations necessary to eventually bring all City roads up to a reasonable condition, the City will continue to evaluate options to provide adequate funding levels to the City's pavement preservation plan.

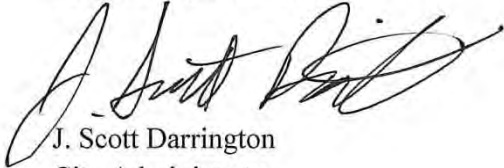
Other capital-related expenditures will occur to fund repair and improvements to the City's utility infrastructure. These projects include: water line replacements, sewer line re-linings, and storm water ditch repairs.

The citizens approved a bond in the amount of \$9.5 million for construction of new facilities that will house the Fire, Police and Municipal Court. The bonds were issued in February 2017, the construction will be taking place during the 2018 and 2019 budget years. Impact fees and donations will cover the difference in estimated construction costs on the facilities.

**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 Mike Daniels



## City Council Members



**Dianna Andersen**



**Eric Jensen**



**Cyd LeMone**



**Ben Stanley**

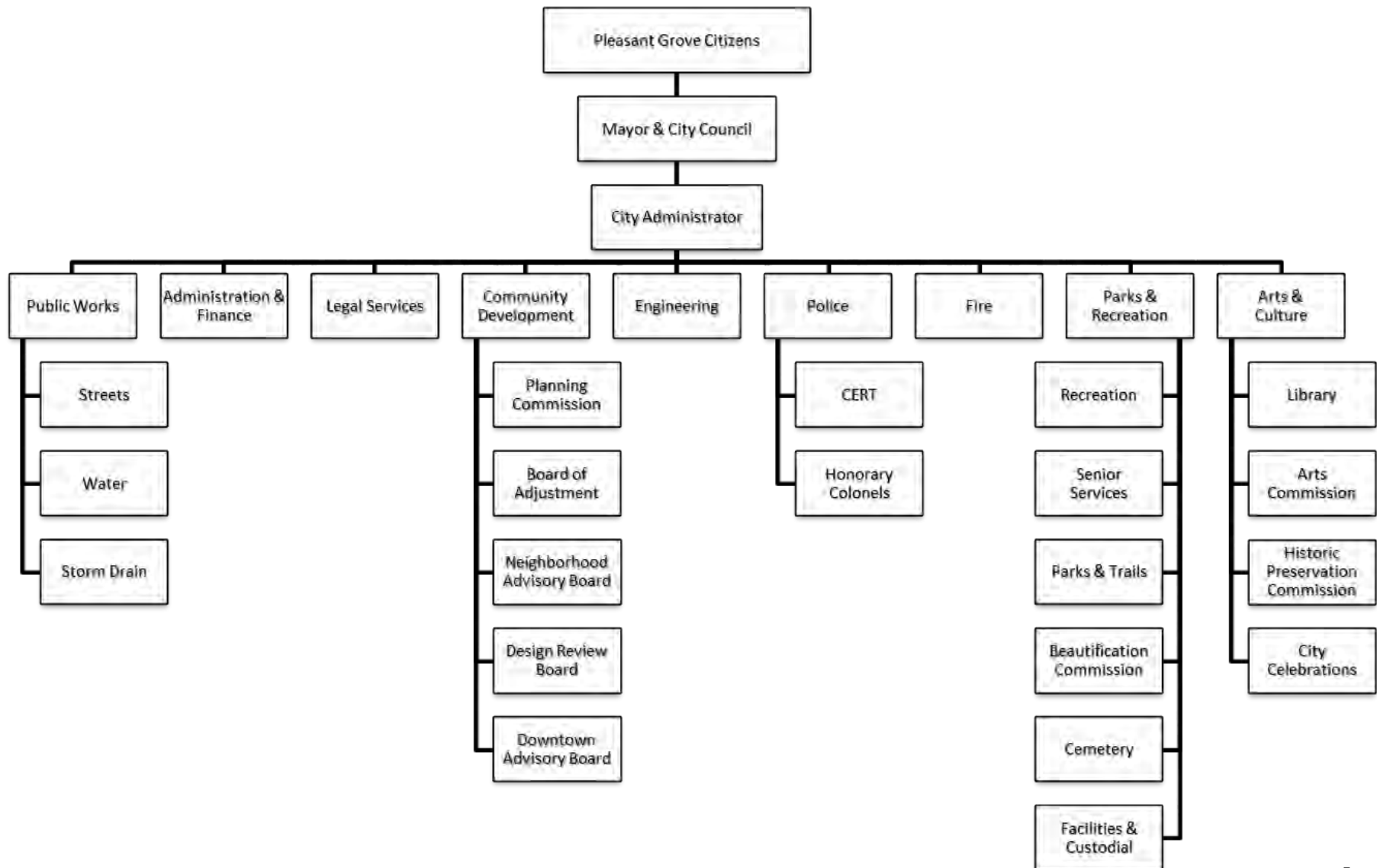


**Lynn Walker**



# Pleasant Grove City

## Organization Chart



# Mission

## Mission

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

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

# Vision

## Vision

To become the best-run city in Utah

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

# Strategies

## Strategies

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

*Three key strategies essential to achieving our Vision*

# Values

## Values

Safe    Consistent    Courteous

*Prioritized ways in which we exhibit professionalism*

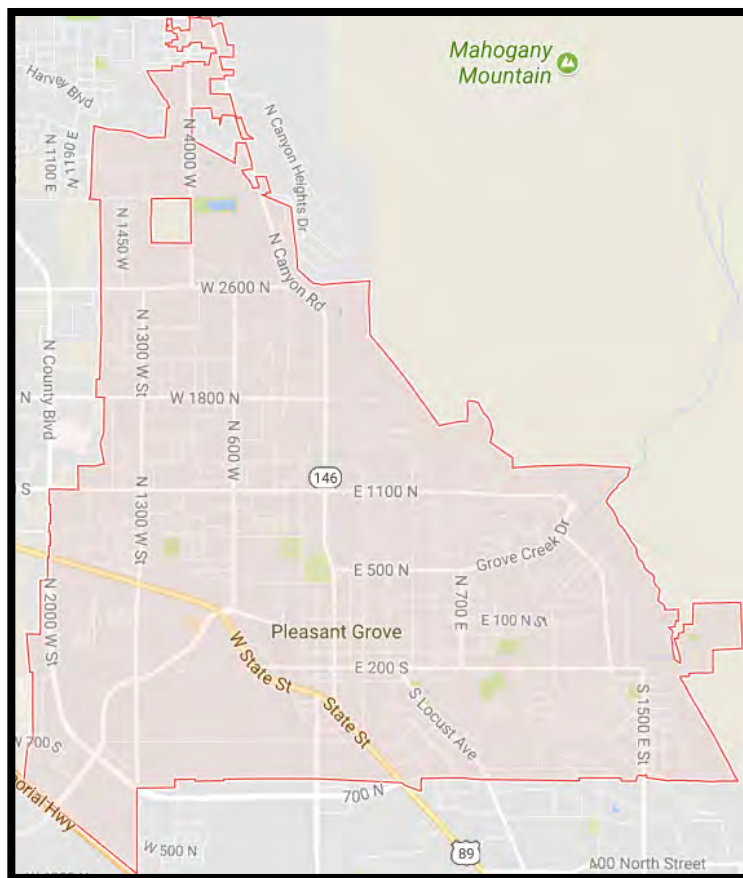
# Summary Information



# 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 the Indian conflicts, 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 no more than 75% of general fund expenditures to be spent on personnel costs.

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

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

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

# Revenue & Taxation

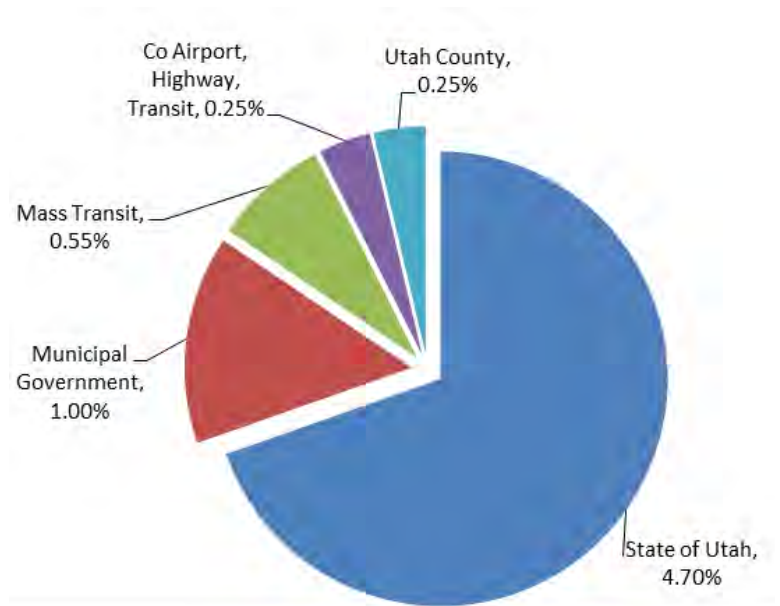
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent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

## ***General Activities***

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

**Sales Tax.** Sales tax is the largest source of revenue for Pleasant Grove City. Sales tax accounts for 49% of total tax revenue and 40% 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.

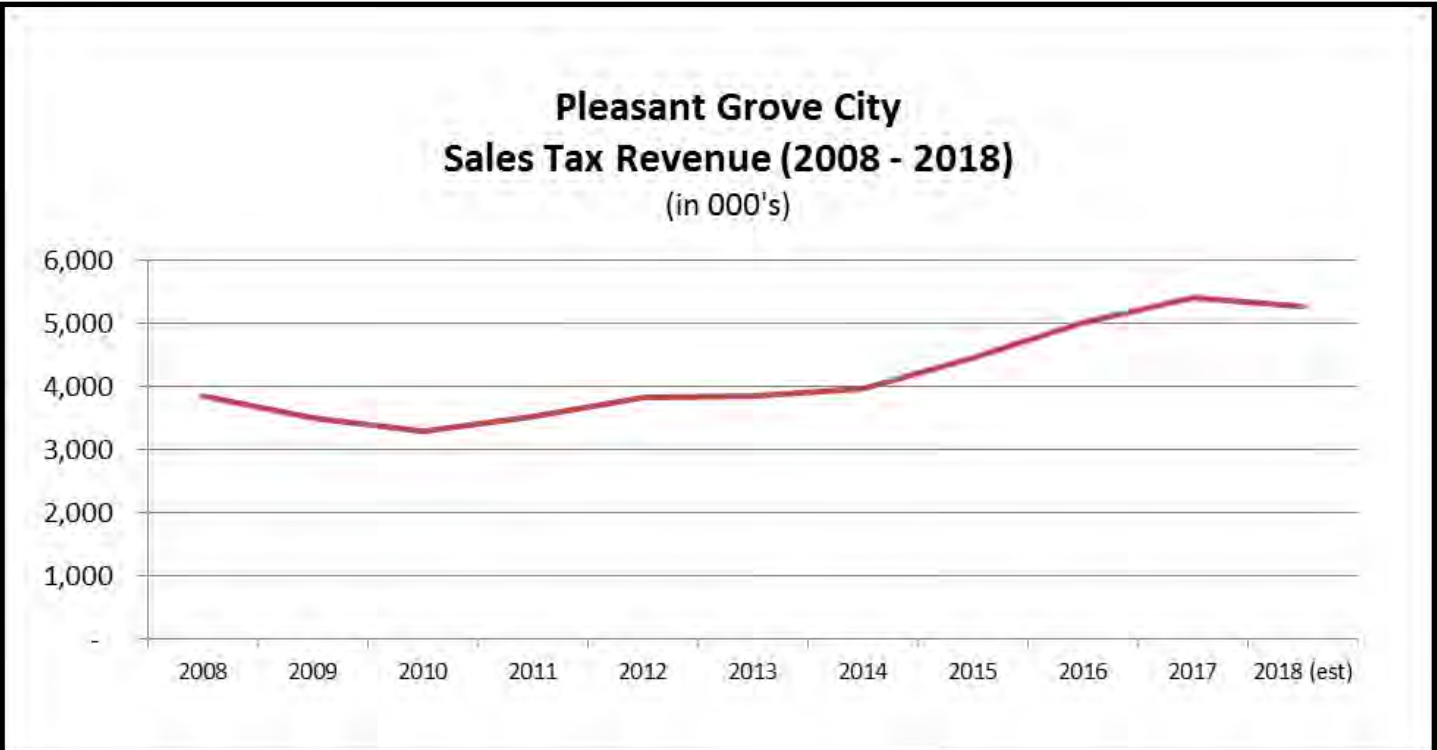
All taxable sales that take place in Pleasant Grove are taxed at a rate of 6.75%. 1% of the 6.75% is distributed to local taxing entities. According to the formula established by the State, one-half of this 1% is distributed directly to the local taxing entity in which the sale occurred. The other half 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, 2016, Pleasant Grove received \$1.53 for every \$1.00 of local option sales tax collected in the City.



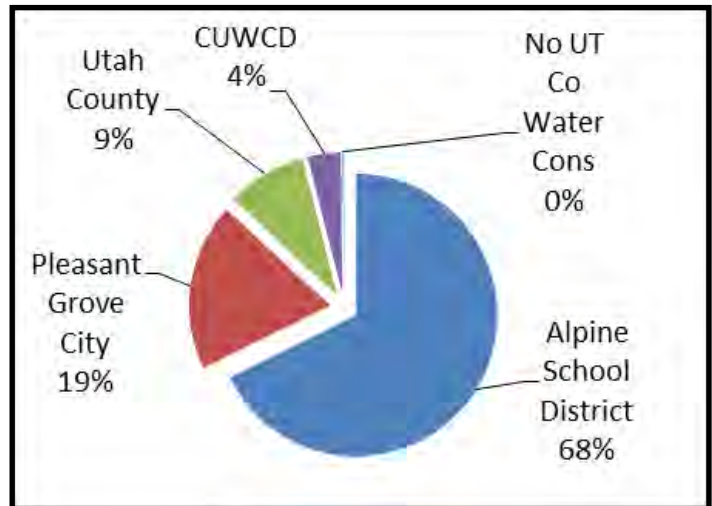


Since 2010, the City has experienced growing sales tax revenue each year. 2017 sales tax revenues were estimated to be 2.4% lower than the amount received in 2016, but reached 8.27%. The average percentage growth in sales tax revenues from 2010 to 2017 was 8%. For the 2018 fiscal year we are forecasting sales tax growth at 7.83%. Sales tax revenue collections, for the past eleven years, are shown on the graph below.

The City is forecasting sales tax revenues of \$5,273,720 for FY 2018, but FY 2017 actuals were received in the amount of \$5,425,453. The FY 2018 estimate was conservative at the time the budget was prepared and presented for formal adoption, due to the fact that revenues lag by 60 days.



**Property Tax.** Pleasant Grove’s second largest source of revenue is property tax, which represents 23% 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 residents’ property tax distributed to individual taxing entities.

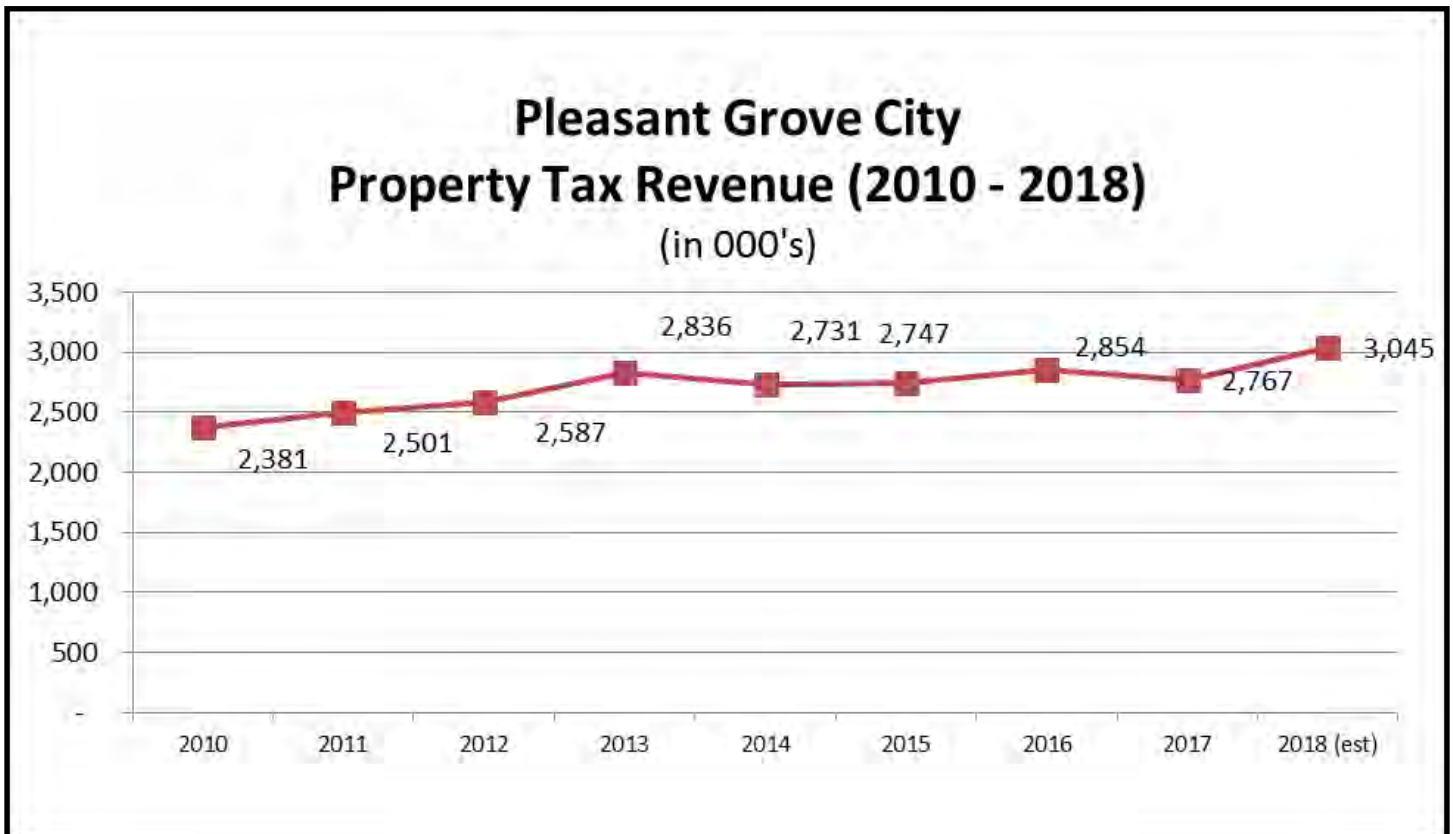


For the 2017-2018 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of 1.1% of the taxable value their home. Pleasant Grove City will receive 19.17% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45% exemption in taxable value for a taxpayer’s primary residence. Thus, Pleasant Grove City would receive property tax totaling \$278.99 from a home with a market value of \$250,000.

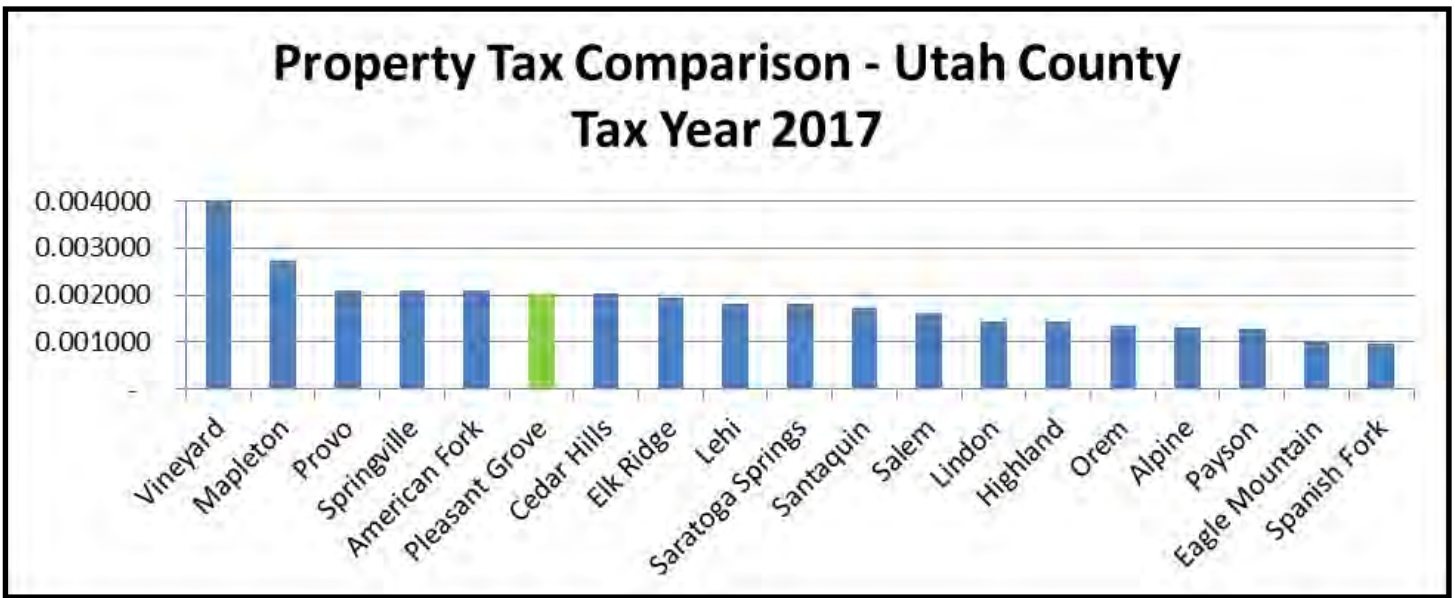
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations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

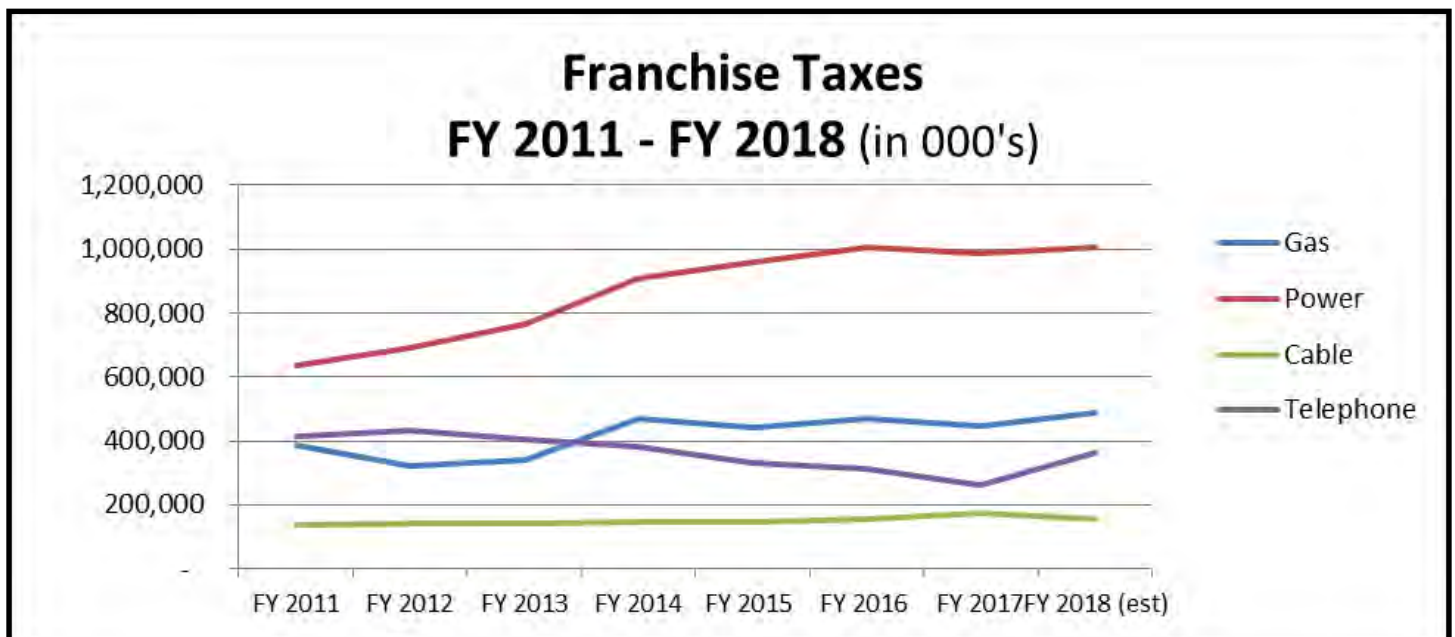
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values. 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.



Below is a chart showing the tax rates for cities in Utah County for the 2017 tax year. The average property tax for the cities shown below is .001822 and the median is .001832. Pleasant Grove's rate for the 2017-2018 fiscal year is .002029. Pleasant Grove's rate increased by .000254 from FY2017 to cover the debt approved by the citizens for the new public safety facilities.



**Franchise Tax.** 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 increased gradually 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.** All City residents are charged a \$1 tax on each phone line per month. This tax is used to fund emergency dispatch operations for both police and fire services. These revenues along with a transfer from the General Fund, are used to pay for emergency operations, as well as communications equipment related to emergency dispatch services.

**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 2 of these areas: (1) the Gateway Community Development Area, and, and (2) the 1300 West Community Development Project 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.

<b>Culinary Water - Residential</b>						
	Adopted			Projected		
	2016	2017	2018	2019	2020	2021
Base Fee	\$ 18.02	\$ 19.82	\$ 20.81	\$ 21.85	\$ 22.94	\$ 24.09
Usage per 1,000 gallon						
0 to 5,000 Gallons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,001 to 10,000 Gallons	\$ 2.18	\$ 2.40	\$ 2.52	\$ 2.65	\$ 2.78	\$ 2.92
10,0001 to 15,000 Gallons	\$ 3.19	\$ 3.51	\$ 3.68	\$ 3.86	\$ 4.06	\$ 4.26
15,001 to 50,000 Gallons	\$ 4.56	\$ 5.02	\$ 5.27	\$ 5.53	\$ 5.81	\$ 6.10
50,001 and Above	\$ 5.46	\$ 6.01	\$ 6.31	\$ 6.63	\$ 6.96	\$ 7.30

<b>Culinary Water - Commercial</b>						
	Adopted			Projected		
	2016	2017	2018	2019	2020	2021
Base Fee	\$ 18.02	\$ 19.82	\$ 20.81	\$ 21.85	\$ 22.94	\$ 24.09
Usage per 1,000 gallon						
0 to 5,000 Gallons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,001 to 10,000 Gallons	\$ 2.18	\$ 2.40	\$ 2.52	\$ 2.65	\$ 2.78	\$ 2.92
10,0001 to 15,000 Gallons	\$ 2.37	\$ 2.61	\$ 2.74	\$ 2.88	\$ 3.02	\$ 3.17
15,001 to 50,000 Gallons	\$ 2.55	\$ 2.81	\$ 2.95	\$ 3.10	\$ 3.25	\$ 3.41
50,001 and 100,000 Gallons	\$ 2.74	\$ 3.01	\$ 3.16	\$ 3.32	\$ 3.48	\$ 3.66
100,001 and Above	\$ 2.91	\$ 3.20	\$ 3.36	\$ 3.53	\$ 3.70	\$ 3.89

Sanitary Sewer							
Rate Code	Adopted			Projected			
	2016	2017	2018	2019	2020	2021	
321 Base Monthly Fee	\$ 16.03	\$ 16.83	\$ 17.67	\$ 18.56	\$ 19.48	\$ 20.46	
TSSD Base Fee	\$ 7.77	\$ 7.77	\$ 7.77	\$ 7.77	\$ 7.77	\$ 7.77	
Consumption (1k galls)	\$ 2.26	\$ 2.26	\$ 2.26	\$ 2.26	\$ 2.26	\$ 2.26	

Pressurized Irrigation							
Rate Code	Adopted			Projected			
	2016	2017	2018	2019	2020	2021	
<b>Residential Rates</b>							
Under .50 Acre	\$ 29.72	\$ 31.21	\$ 32.77	\$ 34.41	\$ 36.13	\$ 37.94	
.50 Acre to .99 Acre	\$ 36.05	\$ 37.85	\$ 39.75	\$ 41.74	\$ 43.82	\$ 46.02	
1 Acre and Above	\$ 42.36	\$ 44.48	\$ 46.70	\$ 49.04	\$ 51.49	\$ 54.07	
<b>Commercial Rates</b> For commercial parcels in excess of 1.5 irrigable ac.- including schools, churches, and agricultural uses							
Base Fee	\$ 42.36	\$ 44.48	\$ 46.70	\$ 49.04	\$ 51.49	\$ 54.07	
Per Sq. Ft ('000s)	\$ 0.65	\$ 0.69	\$ 0.72	\$ 0.76	\$ 0.79	\$ 0.83	
-Area over 1.50 Acres							

Storm Drain							
Rate Code	Adopted			Projected			
	2016	2017	2018	2019	2020	2021	
990 ESU	\$ 13.88	\$ 12.48	\$ 12.48	\$ 13.10	\$ 13.76	\$ 14.45	

### ***Basis of Budgeting***

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

# Consolidated Budget

Municipal budgets can be complicated. An annual budget consists of numerous departments and many different funds. The consolidated budget combines these numerous individual budgets into one document that can be viewed on one page. Since 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 \$21,615,434 for the 2017-2018 fiscal years. This is compared to a final 2016-2017 budget of \$34,108,177. This budget includes carryovers from FY2016, 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 rate 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 but not capital projects and interest but not principal payments. For the 2017—2018 fiscal year, the City's enterprise fund budgets forecast revenues of \$15,358,936 and operating expenses of \$11,824,394. The previous year's final budgeted revenues and operating expenses were \$14,211,000 and \$11,515,635 respectively.

The increased revenue is a result of an increase in utility rates that took place on July 1, 2017.

# Consolidated Budget

## All Governmental Funds

2017-2018 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2018 Budget Total	FY 2017 Final Budget	FY 2016 Actual
<b>Revenues</b>							
Taxes & Special Assessments	10,800,220	510,000	-	925,022	12,235,242	11,166,714	10,934,379
Licenses & Permits	645,721	-	-	-	645,721	618,750	607,609
Intergovernmental Revenues	58,000	-	-	-	58,000	109,181	206,644
Charges for Services	1,075,624	1,413,000	-	-	2,488,624	2,332,900	2,336,833
Fines and Forfeitures	428,750	-	-	-	428,750	480,500	322,622
Other Revenues	503,800	326,470	715,350	-	1,545,620	793,876	1,893,651
Developer Payments	-	1,555,661	448,835	-	2,004,496	1,906,012	2,430,082
Class C Reserve Funds	1,200,000	-	-	-	1,200,000	1,051,346	1,093,032
Proceeds from Debt Issuance	-	-	-	-	-	13,253,692	-
Use of/(Contr To) Fund Balance	75,885	(235,912)	357,668	-	197,641	1,969,132	(464,262)
Transfers	(1,261,153)	609,496	556,657	906,340	811,340	426,074	(75,000)
<b>Total Budgeted Revenue</b>	<b>13,526,847</b>	<b>4,178,715</b>	<b>2,078,510</b>	<b>1,831,362</b>	<b>21,615,434</b>	<b>34,108,177</b>	<b>19,285,590</b>
<b>Expenditures</b>							
<b>Operations</b>							
Salaries & Wages	6,562,141	1,366,107	-	-	7,928,248	7,678,806	7,314,179
Employee Benefits	3,672,040	218,256	-	-	3,890,296	3,731,982	3,330,236
Operating Expenditures	3,575,300	1,038,691	-	3,300	4,617,291	5,202,813	4,694,371
Overhead Allocation	(2,020,139)	-	-	-	(2,020,139)	(2,020,139)	(2,020,139)
Equipment and Capital Improvements	1,180,000	-	1,054,672	-	2,234,672	15,994,540	2,419,360
Debt Service/Lease Payments	557,505	1,555,661	1,023,838	1,828,062	4,965,066	3,520,175	3,547,583
<b>Total Budgeted Expenditures</b>	<b>13,526,847</b>	<b>4,178,715</b>	<b>2,078,510</b>	<b>1,831,362</b>	<b>21,615,434</b>	<b>34,108,177</b>	<b>19,285,590</b>



# Consolidated Budget

Enterprise Funds  
2017-2018 City Budget

	Water	Sewer	Storm Drain	Sanitation	FY 2018 Budget Total	FY 2017 Budget Total	FY 2016 Actual
<b>Operating Revenues</b>							
Charges for Services	6,800,000	4,950,000	2,025,936	1,452,000	15,227,936	14,085,000	14,359,385
Other Operating Revenue	105,000	26,000	-	-	131,000	126,000	426,007
<b>Total Operating Revenues</b>	<b>6,905,000</b>	<b>4,976,000</b>	<b>2,025,936</b>	<b>1,452,000</b>	<b>15,358,936</b>	<b>14,211,000</b>	<b>14,785,392</b>
<b>Operating Expenses</b>							
Salaries & Wages	496,200	390,375	239,587	-	1,126,162	1,098,475	900,257
Employee Benefits	276,200	216,500	168,100	-	660,800	607,843	479,495
Operating Expenses	2,312,204	3,695,393	477,539	1,440,851	7,925,987	7,771,031	7,985,263
Depreciation	1,414,050	343,253	354,142	-	2,111,445	2,038,286	2,111,445
<b>Total Operating Expenses</b>	<b>4,498,654</b>	<b>4,645,521</b>	<b>1,239,368</b>	<b>1,440,851</b>	<b>11,824,394</b>	<b>11,515,635</b>	<b>11,476,460</b>
<b>Operating Income/(Loss)</b>	<b>2,406,346</b>	<b>330,479</b>	<b>786,568</b>	<b>11,149</b>	<b>3,534,542</b>	<b>2,695,365</b>	<b>3,308,932</b>
<b>Non-Operating Revenues/(Expenses)</b>							
Impact Fees	300,000	150,000	150,000	-	600,000	695,000	726,551
Other Contributions	100,000	200,000	55,000	-	355,000	355,000	1,178,786
Interest Income	25,000	26,000	25,000	-	76,000	37,518	70,344
Interest Expense	(620,552)	(10,000)	(409,283)	-	(1,039,835)	(1,108,068)	(1,205,108)
Other Revenues/(Expenses)	-	-	(7,065)	-	(7,065)	47,190	8,378
<b>Total Non-Operating Revenues/(Expenses)</b>	<b>(195,552)</b>	<b>366,000</b>	<b>(186,348)</b>	<b>-</b>	<b>(15,900)</b>	<b>26,640</b>	<b>778,951</b>
<b>Transfers In/(Out)</b>	<b>(80,000)</b>	<b>(40,000)</b>	<b>195,000</b>	<b>-</b>	<b>75,000</b>	<b>(446,074)</b>	<b>75,000</b>
<b>Change in Net Assets</b>	<b>2,130,794</b>	<b>656,479</b>	<b>795,220</b>	<b>11,149</b>	<b>3,593,642</b>	<b>2,275,931</b>	<b>4,162,883</b>

# 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. As of June 30, 2016 the City had \$1,414,007 in class C revenues that it had received but not spent. The reason the funds have not been spent is that the City's public works department is saving up funds to do some larger projects in the City. In the 2017 budget, it was anticipated that all but \$200,000 of reserves would be spent. In the 2018 budget Pleasant Grove anticipates using current year tax revenues to complete 2018 projects.

## ***Cemetery***

The Cemetery has capital needs that will need to be addressed. Increases in fund balances will be used to meet those needs in future years.

## ***Dental***

The City has a self-insured dental insurance program. Surpluses in this fund will be saved in anticipation of the event of excessive claims 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 being increased to save and prepare for such performances.

## ***Library Grants***

Each year the City's library receives donations and grants for various needs. In the 2018 budget, the City is budgeting to use reserves during the fiscal year.

### ***Capital Projects***

Funding for general capital projects primarily come from using surpluses created in the general fund. Once a year's general fund surplus is determined, that amount is transferred to capital projects. Requests for projects are submitted for consideration and approved based on need and funding ability. For the 2018 budget, the City is budgeting to use \$455,446 of previously accumulated surpluses in the general fund to complete certain projects throughout the City.

### ***Capital Equipment***

Purchases of capital equipment are not at a level amount 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 2018, the City anticipates the fund balance in capital equipment to decrease by \$66,846 to cover 2018 purchases and leases.

### ***Enterprise Funds***

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

# Budget Process

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

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

## ***Preparation***

Under the direction of the City Finance Director, budgets are prepared for general, special revenue, debt service, 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 22 (Utah Code Section 10-6-118).

## ***Amendment***

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

# Budget Preparation Timeline

December  
2016

- Schedule budget work sessions
- Review revenue forecasts

January

- Present proposed Fiscal 2018 budget work sessions
- January 9 – Budget Discussion with City Administrator and Directors
- January 27 & 28 – Budget Discussion with City Administrator, Directors, Mayor & City Council

February

- Distribute operational and capital improvement budget documents to departments
- 5-year capital improvement packets returned to Finance
- Review 5-year capital improvement packets and budget worksheet with directors and administration
- February 28 – Road Fee Funding

March

- March 7 – Road Fee Funding
- March 14 – Budget Work Session (Operational & Capital)

April

- Proposed budget worksheets are prepared based on recommendations from March budget work session
- April 11 – Budget Work Session (Utility rates & Fees), Road Fee Funding
- April 18 – Road Fee Funding
- Finance to prepare final proposed documents to be presented to Municipal Council

May

- May 2 - Proposed budgets presented to the Municipal Council

June

- Budget to be adopted by this date per State Code if not holding a Truth in Taxation hearing June 22
  - June 6 – Discussion and Public Hearing
  - June 20 – Discussion and Final Budget Adoption

July

- Truth in Taxation hearings held
- Submit budget to Utah State Auditor's office

August

- Budget to be adopted by August 17 per State Code if Truth in Taxation hearing is held
- Submit to GFOA for certification

# Pleasant Grove City Budget Fiscal Year 2017-2018



# Operational Departments

## ***Community Development***

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

## ***Fire***

The Pleasant Grove Fire Department provides fire and emergency paramedic services to the citizenry. A highly trained staff of 15 full time and 25+ part time firefighter paramedics responds to calls 24 hours a day from a single centrally located fire station. A legacy of service lasting over one hundred years drives us to provide the best fire and paramedic professional services possible. The Fire Chief continually evaluates the fire department service model and provides direction in our efforts of service excellence. The Pleasant Grove Fire Department is a model fire department with firefighters and paramedics who are proud and honored to serve.

## ***Library & Arts***

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

## ***Parks & Recreation***

The Parks and Recreation Department, including Aquatics, Beautification and Shade Tree Commission, Cemetery, Custodial Services, Facilities, Parks, Recreation, 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. The Pleasant Grove City Recreation Center is a 77,000 square foot facility that is home to a wide variety of wholesome interactive recreational programs, classes and activities.

## ***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 are available 24 hours a day, seven days a week, through our full-time dispatch center, and respond to calls for service, crime prevention, criminal activity investigation, suspect apprehension, traffic collision investigation, City Code violation enforcement, and animal services provision. The Department consists of 28 sworn full-time officers, 1 part-time animal control officer, 1 volunteer sworn reserve officer, 4 volunteer civilian officers, 19 full and part-time civilian staff, and 10 school crossing guards. Additionally, our department provides a number of services which consist of crime prevention/awareness programs, Honorary Colonels, NOVA, school resource officer, K9, SWAT, Major Crimes Task Force, Sex Crimes Task Force, Joint Criminal Apprehension Team, Child Abduction Response Team, and Internet Crimes Against Children.

## ***Public Works***

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

### **(1) Streets**

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

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

### **(2) Sewer & Water**

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

### **(3) Storm Drain**

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



# General Fund



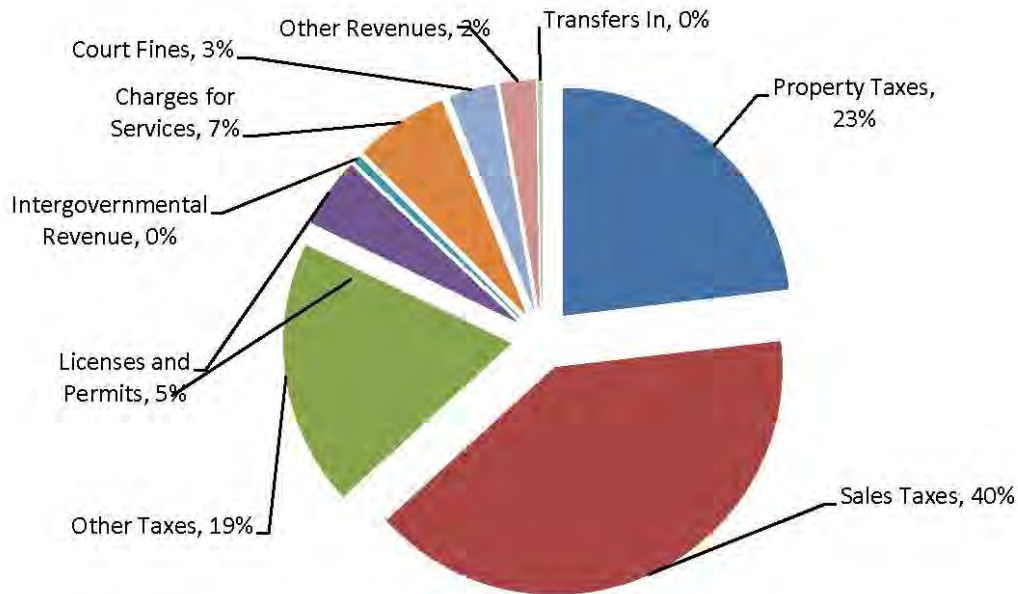
The General Fund pays for those functions typically associated with a municipal government (e.g. police, fire, streets, parks, recreation, and community development). The General Fund usually receives its revenues from taxes collected.

# Revenues

## General Fund

	Prior Year Actual-2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual	Beginning FY 2018 Budget
<b>General Fund Revenues</b>					
Property Taxes	2,854,779	3,020,000	3,020,000	3,035,000	3,045,000
Sales Taxes	5,011,190	4,890,788	4,890,788	5,171,470	5,273,720
Other Taxes	2,404,078	2,558,343	2,558,343	2,411,599	2,481,500
Licenses and Permits	607,609	618,750	618,750	722,947	645,721
Intergovernmental Revenue	206,644	62,000	109,181	87,394	58,000
Charges for Services	732,673	704,900	704,900	826,233	860,624
Court Fines	322,622	480,500	480,500	373,112	428,750
Other Revenues	308,901	212,188	275,434	343,535	324,800
Transfers In	33,860	33,860	554,934	33,860	33,860
Use of Fund Balance					-
<b>Total General Fund Revenues</b>	<b>12,482,356</b>	<b>12,581,329</b>	<b>13,212,832</b>	<b>13,005,149</b>	<b>13,151,975</b>

## General Fund Revenues



# General Fund

	Prior Year Actual- 2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenses	Beginning FY 2018 Budget
<b>Mayor &amp; City Council</b>					
Salaries & Wages	54,000	56,000	56,000	54,000	54,000
Benefits	110,064	130,100	130,100	128,900	134,725
Operating Expenditures	50,536	28,500	28,500	27,673	56,500
<b>Total Mayor &amp; Council</b>	<b>214,600</b>	<b>214,600</b>	<b>214,600</b>	<b>210,573</b>	<b>245,225</b>
<b>Municipal Court</b>					
Salaries & Wages	146,315	146,677	146,677	147,992	151,500
Benefits	46,174	51,648	51,648	46,750	48,350
Operating Expenditures	129,584	17,000	17,000	17,475	17,000
<b>Total Municipal Court</b>	<b>322,073</b>	<b>215,325</b>	<b>215,325</b>	<b>212,217</b>	<b>216,850</b>
<b>Other Expenditures</b>					
Fox Hollow Contribution	240,000	240,000	240,000	240,000	240,000
Prop/Liability Insurance	254,427	275,000	275,000	275,000	275,000
Technology	162,140	116,520	116,520	130,000	145,920
Operating Expenditures	291,275	468,650	470,667	404,672	443,250
<b>Total Other Expenditures</b>	<b>947,842</b>	<b>1,100,170</b>	<b>1,102,187</b>	<b>1,049,672</b>	<b>1,104,170</b>
<b>Legal</b>					
Salaries & Wages	193,911	236,496	236,496	236,496	241,230
Benefits	58,788	109,658	109,658	95,709	105,750
Operating Expenditures	66,881	27,480	27,480	27,600	30,480
<b>Total Legal</b>	<b>319,580</b>	<b>373,634</b>	<b>373,634</b>	<b>359,805</b>	<b>377,460</b>
<b>Physical Facilities</b>					
Salaries & Wages		19,829	19,829	-	19,350
Benefits		2,017	2,017	-	2,020
Operating Expenditures	371,342	358,658	358,808	362,400	362,100
<b>Total Physical Facilities</b>	<b>371,342</b>	<b>380,504</b>	<b>380,654</b>	<b>362,400</b>	<b>383,470</b>
<b>Administrative Services</b>					
Salaries & Wages	548,359	582,756	582,756	572,580	583,340
Benefits	255,172	296,475	296,475	269,000	289,300
Operating Expenditures	62,515	90,262	90,262	63,420	68,350
<b>Total Administrative Serv</b>	<b>866,046</b>	<b>969,493</b>	<b>969,493</b>	<b>905,000</b>	<b>940,990</b>

## General Fund

	Prior Year Actual- 2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenses	Beginning FY 2018 Budget
<b>Engineering</b>					
Salaries & Wages	154,320	107,665	107,665	100,523	126,946
Benefits	49,225	44,588	44,588	50,555	84,300
Operating Expenditures	336,144	334,034	863,787	851,855	133,150
<b>Total Community Develop</b>	<b>539,689</b>	<b>486,287</b>	<b>1,016,040</b>	<b>1,002,933</b>	<b>344,396</b>
<b>Community Development</b>					
Salaries & Wages	381,445	407,039	431,039	403,689	414,229
Benefits	232,340	249,490	249,490	233,074	250,600
Operating Expenditures	145,997	51,616	51,616	47,400	51,616
<b>Total Community Develop</b>	<b>759,781</b>	<b>708,145</b>	<b>732,145</b>	<b>684,163</b>	<b>716,445</b>
<b>Police</b>					
Salaries & Wages	1,771,226	1,838,105	1,841,688	1,864,903	1,974,700
Benefits	1,131,757	1,284,063	1,284,063	1,279,852	1,337,000
Operating Expenditures	402,695	365,820	428,077	439,400	379,300
<b>Total Police</b>	<b>3,305,679</b>	<b>3,487,988</b>	<b>3,553,828</b>	<b>3,584,155</b>	<b>3,691,000</b>
<b>Fire</b>					
Salaries & Wages	1,089,779	1,164,406	1,166,696	1,156,040	1,211,808
Benefits	507,234	560,139	560,139	557,032	591,175
Operating Expenditures	246,995	211,640	242,480	256,580	212,600
<b>Total Fire</b>	<b>1,844,008</b>	<b>1,936,185</b>	<b>1,969,315</b>	<b>1,969,652</b>	<b>2,015,583</b>
<b>Animal Control</b>					
Salaries & Wages	25,308	38,199	38,199	25,308	35,000
Benefits	2,454	3,750	3,750	2,454	3,250
Operating Expenditures	58,232	63,500	63,500	72,232	74,600
<b>Total Animal Control</b>	<b>85,994</b>	<b>105,449</b>	<b>105,449</b>	<b>99,994</b>	<b>112,850</b>
<b>Economic Development</b>					
Salaries & Wages	18,700	20,800	20,800	2,287	-
Benefits	1,832	2,059	2,059	226	-
Operating Expenditures	19,101	42,005	42,005	9,300	30,000
<b>Total Animal Control</b>	<b>39,634</b>	<b>64,864</b>	<b>64,864</b>	<b>11,813</b>	<b>30,000</b>

# General Fund

	Prior Year Actual- 2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenses	Beginning FY 2018 Budget
<b>Streets</b>					
Salaries & Wages	228,026	246,558	246,558	247,057	254,000
Benefits	132,998	139,998	139,998	138,526	144,256
Operating Expenditures	209,157	220,300	220,300	211,200	432,500
<b>Total Streets</b>	<b>570,180</b>	<b>606,856</b>	<b>606,856</b>	<b>596,783</b>	<b>830,756</b>
<b>Library</b>					
Salaries & Wages	377,003	386,603	386,603	385,000	427,265
Benefits	91,500	102,393	102,393	92,500	107,920
Operating Expenditures	219,150	149,254	149,661	160,679	152,450
<b>Total Library</b>	<b>687,654</b>	<b>638,250</b>	<b>638,657</b>	<b>638,179</b>	<b>687,635</b>
<b>Senior Citizen Center</b>					
Salaries & Wages	39,372	41,820	41,820	40,000	42,656
Benefits	4,537	4,300	4,300	4,600	4,600
Operating Expenditures	4,832	4,200	4,200	4,325	4,200
<b>Total Sr Citizen Center</b>	<b>48,740</b>	<b>50,320</b>	<b>50,320</b>	<b>48,925</b>	<b>51,456</b>
<b>Parks</b>					
Salaries & Wages	507,271	531,284	531,284	516,754	541,517
Benefits	281,210	304,801	304,801	303,300	326,240
Operating Expenditures	140,858	166,010	166,010	161,500	169,010
<b>Total Parks</b>	<b>929,340</b>	<b>1,002,095</b>	<b>1,002,095</b>	<b>981,554</b>	<b>1,036,767</b>
<b>Recreation</b>					
Salaries & Wages	209,845	213,663	213,663	213,663	218,000
Benefits	134,153	139,491	139,491	136,750	147,200
Operating Expenditures	32,252	39,500	39,500	37,950	42,500
<b>Total Recreation</b>	<b>376,249</b>	<b>392,654</b>	<b>392,654</b>	<b>388,363</b>	<b>407,700</b>
<b>Leisure Services</b>					
Salaries & Wages	90,240	92,076	92,076	92,100	93,917
Benefits	44,839	46,486	46,486	45,933	49,078
Operating Expenditures	15,269	15,950	15,950	15,450	15,950
<b>Total Leisure Services</b>	<b>150,347</b>	<b>154,512</b>	<b>154,512</b>	<b>153,483</b>	<b>158,945</b>

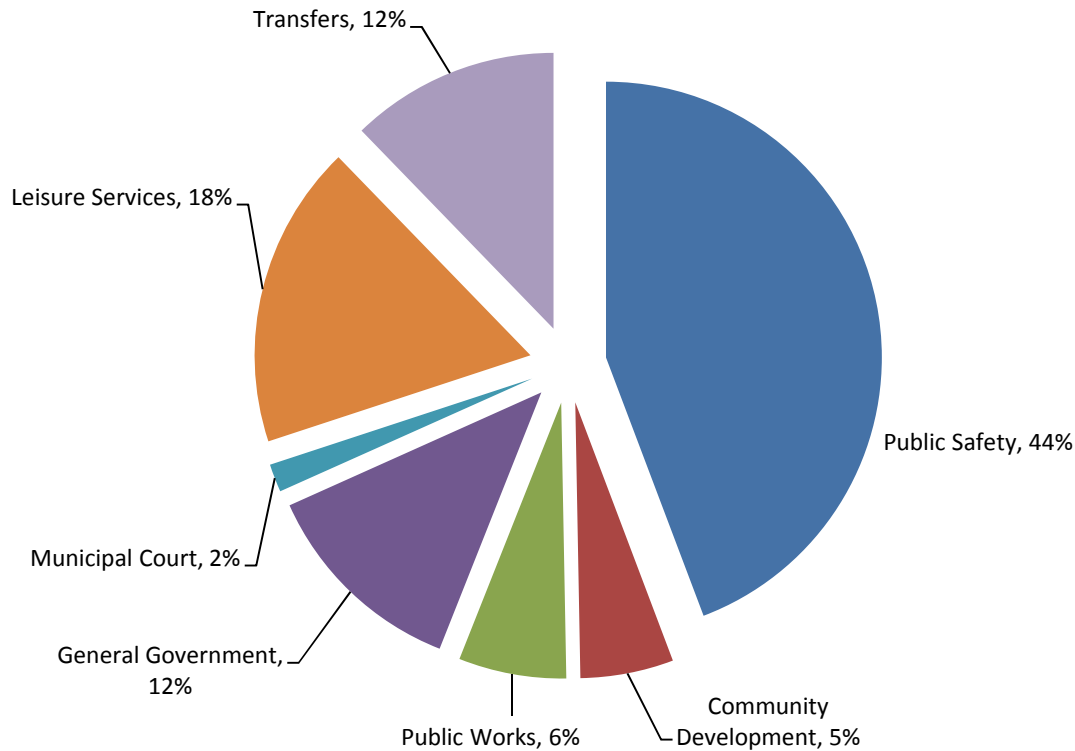
## General Fund

	Prior Year Actual- 2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenses	Beginning FY 2018 Budget
<b>Custodial Services</b>					
Salaries & Wages	114,726	138,655	138,655	121,800	139,593
Benefits	37,554	40,663	40,663	39,050	43,000
Operating Expenditures	33,833	24,050	24,250	30,100	27,050
<b>Total Custodial Services</b>	<b>186,113</b>	<b>203,368</b>	<b>203,568</b>	<b>190,950</b>	<b>209,643</b>
<b>Admin Allocation</b>	<b>(2,020,138)</b>	<b>(2,020,139)</b>	<b>(2,020,139)</b>	<b>(2,020,139)</b>	<b>(2,020,139)</b>
<b>Total Operating Expenditures</b>	<b>10,544,753</b>	<b>11,070,560</b>	<b>11,726,057</b>	<b>11,430,475</b>	<b>11,541,202</b>

## General Fund

	Actual - 2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenses	Beginning FY 2018 Budget
<b>Transfer To:</b>					
Capital Equipment	511,657	511,657	511,657	511,657	511,657
Capital Projects	114,854	-	455,446	455,446	
E911	383,000	394,820	394,820	394,820	394,820
Class C Road Funds	195,000	324,620	324,620	324,620	424,620
Recreation Programs	68,492	76,958	76,958	76,958	76,958
Swimming Pool	175,542	180,106	180,106	180,106	180,106
Cultural Arts	33,612	22,612	22,612	22,612	22,612
<b>Total Transfers</b>	<b>1,482,157</b>	<b>1,510,773</b>	<b>1,966,219</b>	<b>1,966,219</b>	<b>1,610,773</b>
<b>Total Operating Expenditures</b>	<b>10,544,753</b>	<b>11,070,560</b>	<b>11,726,057</b>	<b>11,430,475</b>	<b>11,541,202</b>
<b>Total Contribution to/(Use of) FB</b>	<b>455,446</b>	<b>-</b>	<b>(479,446)</b>	<b>(391,544)</b>	<b>(0)</b>
Beginning Fund Balance	2,530,016	2,985,462	2,985,462	2,985,462	2,593,917
<b>Ending Fund Balance</b>	<b>2,985,462</b>	<b>2,985,462</b>	<b>2,506,016</b>	<b>2,593,917</b>	<b>2,593,917</b>

## General Fund Expenditures



# Class C Road Fund

## General Fund

	Prior Year Actual - 2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Class C Road Funds	1,093,032	1,051,346	1,051,346	1,100,000	1,200,000
Miscellaneous Revenues	14,868	-	-	173,000	-
Transfer from General Fund	195,000	324,620	324,620	324,620	424,620
<b>Total Revenues</b>	<b>1,302,899</b>	<b>1,375,966</b>	<b>1,375,966</b>	<b>1,597,620</b>	<b>1,624,620</b>
<b>Expenditures</b>					
Operating Expenditures	108,402	-	-	227,120	-
Lease Payments	-	-	-	-	-
Road Maintenance	525,830	1,824,787	1,824,787	1,770,667	1,180,000
Transfer to Debt Service	770,462	769,019	769,019	769,019	557,505
<b>Total Expenditures</b>	<b>1,404,694</b>	<b>2,593,806</b>	<b>2,593,806</b>	<b>2,766,806</b>	<b>1,737,505</b>
<b>Contribution to/(Use of) FB</b>	<b>(101,795)</b>	<b>(1,217,840)</b>	<b>(1,217,840)</b>	<b>(1,169,186)</b>	<b>(112,885)</b>
Beginning Fund Balance	1,515,802	1,414,007	1,414,007	1,414,007	244,821
<b>Ending Fund Balance</b>	<b>1,414,007</b>	<b>196,167</b>	<b>196,167</b>	<b>244,821</b>	<b>131,936</b>



# Cemetery

## General Fund

	Prior Year Actual - 2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Cemetery Opening/Closing	107,750	120,000	120,000	130,000	120,000
Cemetery Lot Sales	89,450	95,000	95,000	98,000	95,000
<b>Total Revenues</b>	<b>197,200</b>	<b>215,000</b>	<b>215,000</b>	<b>228,000</b>	<b>215,000</b>
<b>Expenditures</b>					
Salaries and Wages	28,654	32,471	32,471	31,441	33,090
Benefits	2,920	3,151	3,151	3,151	3,276
Operating Expenditures	39,463	70,518	70,518	51,850	69,774
Transfer to General Fund	33,860	33,860	33,860	33,860	33,860
Transfer to Storm Drain	75,000	75,000	75,000	75,000	75,000
<b>Total Expenditures</b>	<b>179,896</b>	<b>215,000</b>	<b>215,000</b>	<b>195,302</b>	<b>215,000</b>
<b>Contribution to/(Use of) FB</b>	<b>17,304</b>	<b>-</b>	<b>-</b>	<b>32,698</b>	<b>-</b>
Beginning Fund Balance	120,589	137,892	137,892	137,892	170,590
<b>Ending Fund Balance</b>	<b>137,892</b>	<b>137,892</b>	<b>137,892</b>	<b>170,590</b>	<b>170,590</b>

# Risk Management

## General Fund

	Prior Year Actual-2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Unemployment Premiums	35,696	27,500	27,500	36,000	36,000
<b>Total Revenues</b>	<b>35,696</b>	<b>27,500</b>	<b>27,500</b>	<b>36,000</b>	<b>36,000</b>
<b>Expenditures</b>					
Unemployment Expense	3,312	27,500	27,500	8,000	12,000
<b>Total Expenditures</b>	<b>3,312</b>	<b>27,500</b>	<b>27,500</b>	<b>8,000</b>	<b>12,000</b>
<b>Contribution to/(Use of) FB</b>	<b>32,384</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>24,000</b>
Beginning Fund Balance	139,683	172,067	172,067	172,067	200,067
<b>Ending Fund Balance</b>	<b>172,067</b>	<b>172,067</b>	<b>172,067</b>	<b>200,067</b>	<b>224,067</b>

# Dental

## General Fund

	Prior Year Actual-2016	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
<b>Revenues</b>					
Employee Premiums	31,399	33,700	33,700	33,700	34,000
Employer Premiums	115,552	108,800	108,800	108,800	109,000
	-	-	-	-	-
<b>Total Revenues</b>	<b>146,951</b>	<b>142,500</b>	<b>142,500</b>	<b>142,500</b>	<b>143,000</b>
<b>Expenditures</b>					
Dental Claim Payments	119,702	130,000	130,000	125,000	130,000
<b>Total Expenditures</b>	<b>119,702</b>	<b>130,000</b>	<b>130,000</b>	<b>125,000</b>	<b>130,000</b>
<b>Contribution to/(Use of) FB</b>	<b>27,250</b>	<b>12,500</b>	<b>12,500</b>	<b>17,500</b>	<b>13,000</b>
Beginning Fund Balance	201,925	229,175	229,175	229,175	246,675
<b>Ending Fund Balance</b>	<b>229,175</b>	<b>241,675</b>	<b>241,675</b>	<b>246,675</b>	<b>259,675</b>

# Special Revenue Funds



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

# Special Revenue Fund

## Descriptions

### **E911**

Pleasant City operates an emergency dispatch center. Revenues to operate the center come from a state tax on telephone customers given to the City in the form of a grant as well as transfers from the General Fund.

### **Swimming Pool**

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

### **Cultural Arts**

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

### **Recreation**

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

### **Library Grants**

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

### **Redevelopment Agency**

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

# E911

## Special Revenue Fund

	Prior Year Actual 2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
E911 Fees	218,256	216,380	216,380	218,256	229,870
User Fees		-	-	-	-
Interest	179.25	-	-	200	200
Other Revenues	-	-	-	-	-
Transfer from General Fund	383,000	394,820	394,820	394,820	394,820
<b>Total Revenues</b>	<b>601,435</b>	<b>611,200</b>	<b>611,200</b>	<b>613,276</b>	<b>624,890</b>
<b>Expenditures</b>					
Salaries & Wages	395,428	414,460	414,460	404,002	427,330
Benefits	110,425	129,373	129,373	112,480	130,193
Maintenance	59,726	47,657	47,657	60,000	47,657
Operating Expenditures	14,176	15,750	15,750	16,800	15,750
Equipment	3,118	3,960	3,960	3,500	3,960
<b>Total Expenditures</b>	<b>582,874</b>	<b>611,200</b>	<b>611,200</b>	<b>596,782</b>	<b>624,890</b>
<b>Contribution to/(Use of) FB</b>	<b>18,561</b>	<b>0</b>	<b>0</b>	<b>16,494</b>	<b>0</b>
Beginning Fund Balance	56,666	75,227	75,227	56,666	73,160
<b>Ending Fund Balance</b>	<b>75,227</b>	<b>75,227</b>	<b>75,227</b>	<b>73,160</b>	<b>73,160</b>

# Swimming Pool

## Special Revenue Fund

	Prior Year Actual-2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Swimming Pool Revenues	164,740	220,000	220,000	200,000	220,000
Concessions Sales	25,514	30,000	30,000	31,000	30,000
Transfer from General Fund	175,542	180,106	180,106	180,106	180,106
<b>Total Revenues</b>	<b>365,796</b>	<b>430,106</b>	<b>430,106</b>	<b>411,106</b>	<b>430,106</b>
<b>Expenditures</b>					
Salaries and Wages	195,242	216,240	216,240	217,000	221,646
Benefits	19,513	20,576	20,576	20,642	21,300
Concession Stands	21,734	25,300	25,300	22,000	22,000
Utilities	60,267	65,349	65,349	61,500	63,900
Operating Expenditures	49,834	69,921	69,921	59,300	71,260
Maintenance & Equipment	26,859	32,720	32,720	26,664	30,000
<b>Total Expenditures</b>	<b>373,448</b>	<b>430,106</b>	<b>430,106</b>	<b>407,106</b>	<b>430,106</b>
<b>Contribution to/(Use of) FB</b>	<b>(7,652)</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>-</b>
Beginning Fund Balance	29,914	22,262	22,262	22,262	26,262
<b>Ending Fund Balance</b>	<b>22,262</b>	<b>22,262</b>	<b>22,262</b>	<b>26,262</b>	<b>26,262</b>

# Cultural Arts

## Special Revenue Fund

	Prior Year Actual -2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Youth Theatre	89,093	65,000	65,000	65,000	65,000
PG Players	18,606	13,000	13,000	15,000	13,000
Utah Children's Choir	10,243	11,000	11,000	9,576	11,000
Race Series	4,273	1,000	1,000	-	1,000
Donations	109	-	-	-	-
Transfer from General Fund	33,612	22,612	22,612	22,612	22,612
<b>Total Revenues</b>	<b>155,937</b>	<b>112,612</b>	<b>112,612</b>	<b>112,188</b>	<b>112,612</b>
<b>Expenditures</b>					
Arts Council	5,147	8,000	8,000	4,000	8,000
Youth Theatre	84,314	65,000	65,000	65,000	65,000
PG Players	28,299	13,000	13,000	15,000	13,000
Utah Children's Choir	12,054	13,000	13,000	13,000	13,000
Historical Commission	-	-	-	-	-
Other Expenditures	2,666	5,000	5,000	-	5,000
<b>Total Expenditures</b>	<b>132,481</b>	<b>104,000</b>	<b>104,000</b>	<b>97,000</b>	<b>104,000</b>
<b>Contribution to/(Use of) FB</b>	<b>23,456</b>	<b>8,612</b>	<b>8,612</b>	<b>15,188</b>	<b>8,612</b>
Beginning Fund Balance	4,521	27,977	27,977	27,977	43,165
<b>Ending Fund Balance</b>	<b>27,977</b>	<b>36,589</b>	<b>36,589</b>	<b>43,165</b>	<b>51,777</b>



# Recreation Programs

Special Revenue Fund

	Prior Year Actual-2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
<b>Revenues</b>					
Recreation Fee Revenues	805,570	727,263	727,263	782,642	805,000
Comm Center Revenues	388,056	408,741	408,741	375,000	387,000
Recreation Concessions	23,080	26,996	26,996	23,000	25,000
Other Revenues	-	-	-	-	-
Transfer from General Fund	68,492	76,958	76,958	76,958	76,958
<b>Total Revenues</b>	<b>1,285,198</b>	<b>1,239,958</b>	<b>1,239,958</b>	<b>1,257,600</b>	<b>1,293,958</b>
<b>Expenditures</b>					
Salaries & Wages	745,009	717,131	717,131	746,000	768,750
Benefits	75,547	66,763	66,763	75,200	78,700
Program Supplies & Equipment	201,318	206,968	206,968	201,000	209,000
Operating Expenditures	197,249	184,096	184,096	190,400	192,508
Facility Improvements	-	-	-	-	-
Transfer to Capital Projects	-	-	-	-	-
Transfer to Capital Equipment	45,000	65,000	65,000	45,000	45,000
<b>Total Expenditures</b>	<b>1,264,123</b>	<b>1,239,958</b>	<b>1,239,958</b>	<b>1,257,600</b>	<b>1,293,958</b>
<b>Contribution to/(Use of) FB</b>	<b>21,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance	20,642	41,717	41,717	41,717	41,717
<b>Ending Fund Balance</b>	<b>41,717</b>	<b>41,717</b>	<b>41,717</b>	<b>41,717</b>	<b>41,717</b>

# Library Grants

Special Revenue Fund

	Prior Year Actual-2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Title 1 Federal Grants	-	-	-	-	-
Interest	435	250	250	300	400
Other Revenues	5,853	4,500	4,500	6,000	6,000
<b>Total Revenues</b>	<b>6,288</b>	<b>4,750</b>	<b>4,750</b>	<b>6,300</b>	<b>6,400</b>
<b>Expenditures</b>					
Title 1 Grant Purchases	-	-	-	-	-
Purchases from Gifts	29,235	4,500	16,500	-	25,000
Library Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>29,235</b>	<b>4,500</b>	<b>16,500</b>	<b>-</b>	<b>25,000</b>
<b>Contribution to/(Use of) FB</b>	<b>(22,947)</b>	<b>250</b>	<b>(11,750)</b>	<b>6,300</b>	<b>(18,600)</b>
Beginning Fund Balance	70,430	47,483	47,483	47,483	53,783
<b>Ending Fund Balance</b>	<b>47,483</b>	<b>47,733</b>	<b>35,733</b>	<b>53,783</b>	<b>35,183</b>

# Pleasant Grove Redevelopment Agency

## Special Revenue Fund

	Prior Year Actual-2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Hammons Project					
Property Tax Revenue	-	35,000	35,000	-	
Tax Increment Revenue	345,230	100,000	100,000	258,705	250,000
Miscellaneous Revenue	132				
Developer Contribution	1,557,831	1,556,788	1,556,788	1,556,788	1,555,661
Interest	6	-	-	-	-
1300 West CDA					
Tax Increment Revenue		240,000	240,000	266,334	260,000
<b>Total Revenues</b>	<b>1,903,199</b>	<b>1,931,788</b>	<b>1,931,788</b>	<b>2,081,827</b>	<b>2,065,661</b>
<b>Expenditures</b>					
Hammons Project					
Operating Expenditures	733				
Debt Service Payments	1,557,831	1,556,789	1,556,789	1,556,789	1,555,661
Agent Fees	2,050	2,000	2,000	1,650	2,100
Professional Services	2,900	25,000	25,000	18,160	25,000
Other Expenditures	-				
Capital Expenditures	-				
1300 West CDA					
Operating Expenditures	237,000	240,000	240,000	237,000	237,000
<b>Total Expenditures</b>	<b>1,800,514</b>	<b>1,823,789</b>	<b>1,823,789</b>	<b>1,813,599</b>	<b>1,819,761</b>
<b>Transfers in/(Out)</b>					
Transfer to General Fund		-	-	-	-
<b>Total Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contribution to/(Use of) FB</b>	<b>102,685</b>	<b>108,000</b>	<b>108,000</b>	<b>268,228</b>	<b>245,900</b>
Beginning Fund Balance	165,973	268,658	268,658	268,658	536,886
<b>Ending Fund Balance</b>	<b>268,658</b>	<b>376,657</b>	<b>376,657</b>	<b>536,886</b>	<b>782,786</b>

## Debt Service

### Debt Service

	Prior Year Actual - 2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Property Tax Revenue	318,983	322,583	322,583	322,583	925,022
Interest	119	-	-	31,000	-
Bond Proceeds **	-	-	9,503,288	9,503,288	-
Bond Proceeds *	-	-	3,750,404	3,750,404	-
Transfer from Gen Fund	-	-	-	-	-
Transfer from Road Impact	352,840	349,224	349,224	349,224	348,835
Transfer from Capital Projects	-	-	-	-	-
Transfer from Sewer	-	-	-	-	-
Transfer from Storm Drain	-	-	-	-	-
Transfer from Class C	770,462	769,019	769,019	769,019	557,505
<b>Total Revenues</b>	<b>1,442,404</b>	<b>1,440,826</b>	<b>14,694,518</b>	<b>14,725,518</b>	<b>1,831,362</b>
<b>Expenditures</b>					
Principal Payments	1,117,000	1,160,500	1,160,500	1,160,500	1,337,500
Interest on Bonds	321,985	277,026	277,026	277,026	490,562
Bond Agent Fees	1,650	3,300	3,300	6,150	3,300
Bond Issuance Cost **	-	-	131,166	131,166	-
Bond Issuance Costs *	-	-	3,820,596	3,820,596	-
Transfer to Capital Projects	-	-	9,372,123	9,372,123	-
<b>Total Expenditures</b>	<b>1,440,635</b>	<b>1,440,826</b>	<b>14,764,711</b>	<b>14,767,561</b>	<b>1,831,362</b>
<b>Contribution to/(Use of) FB</b>	<b>1,769</b>	<b>-</b>	<b>(70,193)</b>	<b>(42,043)</b>	<b>-</b>
Beginning Fund Balance	112,525	114,295	114,295	114,295	72,252
<b>Ending Fund Balance</b>	<b>114,295</b>	<b>114,295</b>	<b>44,102</b>	<b>72,252</b>	<b>72,252</b>

\* 2016 Bond Refunding of 2007 GO Community Center Bond

\*\* 2017 GO Bond -Public Safety Buildings

# Capital Projects



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

## Capital Projects

### Capital Projects Fund

	Prior Year Actual -2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Interest Income	-		-	-	
Other Grants	19,204	-	-	20,018	168,000
Other Income	-		-	-	
Transfer from Debt Service	-		9,372,123	9,372,123	
Transfer from General Fund	114,854	-	455,446	455,446	
<b>Total Revenues</b>	<b>134,058</b>	<b>-</b>	<b>9,827,569</b>	<b>9,847,587</b>	<b>168,000</b>
<b>Expenditures</b>					
Road Projects	-	-	-	-	-
Parks Projects	56,413	33,000	144,004	144,004	17,000
County Grant Projects	30,443				
Facility Projects	-	-	-	-	152,400
Public Safety Projects	-	-	-	-	-
Vehicles	-	-	-	-	-
Other Projects	-	-	-	-	50,978
Development Project	-	-	-	-	-
Public Safety Buildings	-		9,372,123	9,372,123	
Transfer to Cap Equipment	-	-	-	-	-
Murdock Trail Maintenance	-	-	-	-	-
Backstops @ Manila Park	-	-	-	-	-
Rodeo Grounds Restroom	-	-	-	-	-
Parks Vehicle	31,156	-	-	-	-
Recreation	31,156	-	-	-	44,500
Library Improvements	23,646	25,000	68,002	68,002	6,000
Library Elevator	10,960		59,040	59,040	168,000
Dispatch Equipment	22,481	-	18,237	18,237	-
Fire equipment					69,367
Police Equipment	41,786	-	-	-	50,577
<b>Total Expenditures</b>	<b>248,041</b>	<b>58,000</b>	<b>9,661,406</b>	<b>9,661,406</b>	<b>558,822</b>
<b>Contribution to/(Use of) FB</b>	<b>(113,983)</b>	<b>(58,000)</b>	<b>166,163</b>	<b>186,181</b>	<b>(390,822)</b>
Beginning Fund Balance	328,570	214,587	214,587	214,587	400,768
<b>Ending Fund Balance</b>	<b>214,587</b>	<b>156,587</b>	<b>380,750</b>	<b>400,768</b>	<b>9,946</b>

# Impact Fees

## Capital Projects

	Prior Year Actual - 2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Recreation Impact Fees	307,248	-		130,000	100,000
Fire Impact Fees	28,525	-		11,628	-
Police Impact Fees	28,167	-		11,700	-
Road Impact Fees	508,310	349,224	349,224	800,000	348,835
Proceed from Land Sales	146,020			326,424	
Interest	13,697	-		13,697	
Transfer from Class C		-			-
<b>Total Revenues</b>	<b>1,031,968</b>	<b>349,224</b>	<b>349,224</b>	<b>1,293,449</b>	<b>448,835</b>
<b>Expenditures</b>					
Parks Projects	753,776	-	181,262	459,762	-
Fire & EMS Projects	24,567	25,000	25,000	40,000	-
Police Projects	25,449	25,000	-	40,000	-
Road Projects	104,362	-	-	778,271	-
Principal Payments		-			-
Interest Payments		-			-
Transfer to Debt Service	352,840	349,224	349,224	349,224	348,835
<b>Total Expenditures</b>	<b>1,260,995</b>	<b>399,224</b>	<b>555,486</b>	<b>1,667,257</b>	<b>348,835</b>
<b>Contribution to/(Use of) FB</b>	<b>(229,027)</b>	<b>(50,000)</b>	<b>(206,262)</b>	<b>(373,808)</b>	<b>100,000</b>
Beginning Fund Balance	2,133,106	1,904,079	1,854,079	1,904,079	1,530,271
<b>Ending Fund Balance</b>	<b>1,904,079</b>	<b>1,854,079</b>	<b>1,647,817</b>	<b>1,530,271</b>	<b>1,630,271</b>

# Capital Equipment

## Capital Equipment Fund

	Prior Year Actual - 2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Lease Proceeds	786,113	-	-	-	495,850
Lease Buyback	-	-	-	-	-
Transfer from General Fund	511,657	511,657	511,657	511,657	511,657
Transfer from Rec Center	45,000	45,000	45,000	45,000	45,000
Transfer from Water	-	-	-	-	-
Transfer from Sewer	-	-	-	-	-
Transfer from Storm Drain	-	-	-	-	-
Transfer from General CIP	-	-	-	-	-
Other Revenue	75,016	37,310	37,310	51,780	51,500
<b>Total Revenues</b>	<b>1,417,786</b>	<b>593,967</b>	<b>593,967</b>	<b>608,437</b>	<b>1,104,007</b>
<b>Expenditures</b>					
Fleet Purchases	205,105	227,023	227,023	230,790	375,850
Interest Payments	35,890	-	-	-	-
Copier Purchases	10,065	-	-	-	-
Police Equipment Purchase	233,970	-	-	-	-
Computer Purchases	83,788	75,000	75,000	70,206	75,000
Fitness Equipment Purchase	61,631	45,000	45,000	53,785	45,000
Fire Equipment Purchase	(1,517)	-	-	-	-
Streets Equipment Purchase	-	-	-	-	-
Fitness Center Lease	65,067	60,252	60,252	60,252	37,903
Police Equipment Lease	299,597	209,598	209,598	209,598	234,747
Copier Lease	-	-	-	-	-
Computer Lease	30,542	36,086	36,086	36,086	36,545
Public Works Lease	28,211	31,669	31,669	31,669	31,669
Parks Maintenance	-	-	28,100	-	-
Fire Equipment Lease	125,700	160,155	160,155	160,155	162,638
Lease payments	-	-	-	-	171,500
<b>Total Expenditures</b>	<b>1,178,049</b>	<b>844,783</b>	<b>872,883</b>	<b>852,541</b>	<b>1,170,853</b>
<b>Contribution to/(Use of) FB</b>	<b>239,736</b>	<b>(250,816)</b>	<b>(278,916)</b>	<b>(244,104)</b>	<b>(66,846)</b>
Beginning Fund Balance	288,369	528,105	528,105	528,105	284,001
<b>Ending Fund Balance</b>	<b>528,105</b>	<b>277,289</b>	<b>249,189</b>	<b>284,001</b>	<b>217,156</b>



# Enterprise Funds



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

# Enterprise Fund Descriptions

## **Sanitation**

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

## **Sewer & Water**

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

## **Storm Drain**

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

# Water

## Enterprise Fund

	Prior Year Actual-2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Operating Revenues</b>					
Culinary Water Sales	3,595,311	3,650,000	3,650,000	3,835,000	4,000,000
Secondary Water Sales	2,658,493	2,630,000	2,630,000	2,666,000	2,800,000
Other Operating Revenues	426,007	85,000	85,000	129,926	105,000
<b>Total Operating Revenues</b>	<b>6,679,811</b>	<b>6,365,000</b>	<b>6,365,000</b>	<b>6,630,926</b>	<b>6,905,000</b>
<b>Operating Expenses</b>					
Salaries & Wages	388,113	482,500	482,500	412,000	496,200
Benefits	182,126	256,700	256,700	202,500	276,200
Power Expense	285,114	315,000	315,000	270,000	315,000
Administrative Services	905,364	794,960	794,960	794,960	794,960
Metro Water Lease	411,586	312,000	312,000	312,000	347,094
Irrigation Assessments	209,442	225,000	225,000	215,000	225,000
Operating Expenditures	687,679	627,150	627,150	587,300	630,150
Depreciation	1,414,050	1,406,405	1,406,405	1,406,405	1,414,050
<b>Total Operating Expenses</b>	<b>4,483,474</b>	<b>4,419,715</b>	<b>4,419,715</b>	<b>4,200,165</b>	<b>4,498,654</b>
<b>Operating Income/(Loss)</b>	<b>2,196,337</b>	<b>1,945,285</b>	<b>1,945,285</b>	<b>2,430,761</b>	<b>2,406,346</b>
<b>Non-Operating Revenues/(Expenses)</b>					
Impact Fees	376,573	375,000	375,000	320,000	300,000
Interest Income	20,959	7,500	7,500	25,000	25,000
Interest Expense	(766,338)	(681,110)	(681,110)	(681,110)	(620,552)
Amortize Bond Issuance Costs	-	-	-	-	-
Grant Revenue	-	-	-	-	-
Other Non-Operating	-	-	-	-	-
<b>Total Non-Operating Revenues/(Expenses)</b>	<b>(368,806)</b>	<b>(298,610)</b>	<b>(298,610)</b>	<b>(336,110)</b>	<b>(295,552)</b>
<b>Contributions and Transfers</b>					
Developer Contributions	566,128	100,000	100,000	100,000	100,000
Transfer to Storm Water	-	-	-	-	(80,000)
Transfer to Cap Equipment	-	-	-	-	-
<b>Total Contributions/Transfers</b>	<b>566,128</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>20,000</b>
<b>Change in Net Assets</b>	<b>2,393,659</b>	<b>1,746,675</b>	<b>1,746,675</b>	<b>2,194,651</b>	<b>2,130,794</b>
<b>Capital Expenditures</b>	<b>1,495,726</b>	<b>5,595,000</b>	<b>6,277,102</b>	<b>5,883,032</b>	<b>2,455,000</b>

# Sewer Fund

## Enterprise Fund

	Prior Year Actual-2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Operating Revenues</b>					
Sewer Fees	4,599,457	4,510,000	4,510,000	4,868,000	4,950,000
Connection Fees	42,933	40,000	40,000	25,000	25,000
Miscellaneous Revenues	40,652	1,000	1,000	1,000	1,000
<b>Total Operating Revenues</b>	<b>4,683,042</b>	<b>4,551,000</b>	<b>4,551,000</b>	<b>4,894,000</b>	<b>4,976,000</b>
<b>Operating Expenses</b>					
Salaries & Wages	322,792	381,500	381,500	366,000	390,375
Benefits	179,890	202,800	202,800	191,750	216,500
GF Administrative Charge	637,982	768,793	768,793	768,793	768,793
Charges for Treatment	2,715,803	2,652,000	2,652,000	2,652,000	2,750,000
Operating Expenditures	291,650	178,900	178,900	157,400	176,600
Depreciation	343,253	321,610	321,610	343,253	343,253
<b>Total Operating Expenses</b>	<b>4,491,370</b>	<b>4,505,603</b>	<b>4,505,603</b>	<b>4,479,196</b>	<b>4,645,521</b>
<b>Operating Income/(Loss)</b>	<b>191,672</b>	<b>45,397</b>	<b>45,397</b>	<b>414,804</b>	<b>330,479</b>
<b>Non-Operating Revenues/(Expenses)</b>					
Interest Income	25,237	15,300	15,300	26,000	26,000
Interest Expense	(10,916)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Total Non-Operating Revenues/(Expenses)</b>	<b>14,320</b>	<b>5,300</b>	<b>5,300</b>	<b>16,000</b>	<b>16,000</b>
<b>Contributions and Transfers</b>					
Impact Fees	194,775	200,000	200,000	150,000	150,000
Developer Contributions	248,149	200,000	200,000	200,000	200,000
Transfers In					
Transfers Out	-	-	(521,074)	(521,074)	(40,000)
<b>Total Contributions/Transfers</b>	<b>442,923</b>	<b>400,000</b>	<b>(121,074)</b>	<b>(171,074)</b>	<b>310,000</b>
<b>Change in Net Assets</b>	<b>648,917</b>	<b>450,697</b>	<b>(70,377)</b>	<b>259,730</b>	<b>656,479</b>
<b>Capital Projects</b>	<b>759,697</b>	<b>1,138,500</b>	<b>2,323,778</b>	<b>1,973,777</b>	<b>1,043,500</b>

## Storm Drain

### Enterprise Fund

	Prior Year Actual-2016	Original FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Operating Revenues</b>					
Storm Drain Fee	1,986,212	1,860,000	1,860,000	1,986,212	2,025,936
<b>Total Operating Revenues</b>	<b>1,986,212</b>	<b>1,860,000</b>	<b>1,860,000</b>	<b>1,986,212</b>	<b>2,025,936</b>
<b>Operating Expenses</b>					
Salaries & Wages	189,352	234,475	234,475	210,000	239,587
Benefits	117,479	148,343	148,343	156,400	168,100
GF Administrative Charge	279,541	200,534	200,534	200,534	200,534
Operating Expenditures	184,244	261,694	261,694	267,519	277,005
Depreciation	354,142	310,271	310,271	354,142	354,142
<b>Total Operating Expenses</b>	<b>1,124,758</b>	<b>1,155,317</b>	<b>1,155,317</b>	<b>1,188,595</b>	<b>1,239,368</b>
<b>Operating Income/(Loss)</b>	<b>861,454</b>	<b>704,683</b>	<b>704,683</b>	<b>797,617</b>	<b>786,568</b>
<b>Non-Operating Revenues/(Expenses)</b>					
Impact Fees	155,203	120,000	120,000	170,000	150,000
Interest Income	24,148	14,718	14,718	24,148	25,000
Interest Expense	(427,854)	(416,958)	(416,958)	(416,958)	(409,283)
Amortize Bond Issuance Costs	-	(2,600)	(2,600)	(7,060)	(7,065)
Other Revenue	8,378	49,790	49,790	-	-
<b>Total Non-Operating Revenues/(Expenses)</b>	<b>(240,125)</b>	<b>(235,050)</b>	<b>(235,050)</b>	<b>(229,870)</b>	<b>(241,348)</b>
<b>Contributions and Transfers</b>					
Developer Contributions	364,509	55,000	55,000	55,000	55,000
Transfer from Cemetery	75,000	75,000	75,000	75,000	75,000
Transfer from Other Funds					120,000
<b>Total Contributions/Transfers</b>	<b>439,509</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>250,000</b>
<b>Change in Net Assets</b>	<b>1,060,838</b>	<b>599,633</b>	<b>599,633</b>	<b>697,747</b>	<b>795,220</b>
<b>Capital Expenditures</b>	<b>479,071</b>	<b>2,940,068</b>	<b>3,502,803</b>	<b>3,517,803</b>	<b>750,000</b>

# Sanitation

## Enterprise Fund

	Prior Year Actual-2016	Beginning FY 2017 Budget	Amended FY 2017 Budget	Estimated Actual Expenditures	Beginning FY 2018 Budget
<b>Revenues</b>					
Garbage Collection Fees	1,138,714	1,140,000	1,140,000	1,146,728	1,150,000
Recycling Fees	297,614	295,000	295,000	301,588	302,000
Interest	-	-	-	-	-
<b>Total Revenues</b>	<b>1,436,327</b>	<b>1,435,000</b>	<b>1,435,000</b>	<b>1,448,316</b>	<b>1,452,000</b>
<b>Expenditures</b>					
Garbage Pickup Expense	853,522	876,149	876,149	842,662	875,000
Recycling Collection	261,230	300,000	300,000	270,660	300,000
City Cleanup	-	3,000	3,000	3,000	10,000
Administration Fee	262,108	255,851	255,851	255,581	255,851
<b>Total Expenditures</b>	<b>1,376,859</b>	<b>1,435,000</b>	<b>1,435,000</b>	<b>1,371,903</b>	<b>1,440,851</b>
<b>Change in Net Assets</b>	<b>59,468</b>	<b>-</b>	<b>-</b>	<b>76,413</b>	<b>11,149</b>

# Enterprise Fund Data



**Culinary Water**  
5 Year Proforma Income Statement

	2018	2019	2020	2021	2022
<b>Revenues</b>					
Water Sales	4,000,000	4,080,000	4,161,600	4,244,832	4,329,729
Installation Fees	95,000	96,900	98,838	100,815	102,831
Total Revenue	4,095,000	4,176,900	4,260,438	4,345,647	4,432,560
<b>Operating Expenses</b>					
Meter Reading	20,000	20,400	20,808	21,224	21,649
Overtime Wages	15,334	15,641	15,953	16,273	16,598
Wages	304,200	310,284	316,490	322,819	329,276
Part Time Wages	25,000	25,500	26,010	26,530	27,061
Retirement	64,000	65,280	66,586	67,917	69,276
FICA	26,000	26,520	27,050	27,591	28,143
Health Insurance	114,000	116,280	118,606	120,978	123,397
Life Insurance	1,600	1,632	1,665	1,698	1,732
State Insurance	8,000	8,160	8,323	8,490	8,659
Meetings & Memberships	10,000	10,200	10,404	10,612	10,824
Publication Expense	700	714	728	743	758
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	300,000	306,000	312,120	318,362	324,730
Telephone Expense	750	765	780	796	812
Cellular Services	5,000	5,100	5,202	5,306	5,412
Engineering	35,000	35,700	36,414	37,142	37,885
Bank & Credit Card Fees	15,000	15,300	15,606	15,918	16,236
Street Repairs	15,000	15,300	15,606	15,918	16,236
Administrative Fee	427,000	435,540	444,251	453,136	462,199
Lease Payments	15,000	15,300	15,606	15,918	16,236
Metro Water Lease	347,094	354,036	361,117	368,339	375,706
Meter Purchases	40,000	40,800	41,616	42,448	43,297
Departmental Supplies	70,000	71,400	72,828	74,285	75,770
Miscellaneous Expense	36,780	37,516	38,266	39,031	39,812
Bond Agent Fees	9,050	9,231	9,416	9,604	9,796
Repair & Maintenance	90,000	91,800	93,636	95,509	97,419
Scada Maintenance	12,000	12,240	12,485	12,734	12,989
Technology	3,500	3,570	3,641	3,714	3,789
City Utilities	15,000	15,300	15,606	15,918	16,236
Total Expenses	2,075,008	2,096,108	2,138,030	2,180,791	2,224,407
<b>Non-Operating Revenues/(Expenditures)</b>					
Interest Revenue	25,000	25,500	26,010	25,500	25,500
Interest -Bonds	(45,959)	(41,844)	(37,513)	(32,962)	(28,323)
Impact Fees	300,000	306,000	312,120	318,362	324,730
Transfers	(40,000)	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	239,041	289,656	300,617	310,900	321,907
<b>Change in Net Assets (Cash)</b>	<b>2,259,033</b>	<b>2,370,448</b>	<b>2,423,025</b>	<b>2,475,756</b>	<b>2,530,060</b>
<b>Debt Principal Payments</b>					
Other	51,000	52,200	54,000	55,200	57,000
2002A	9,000	18,000	-	-	-
2004	78,000	79,000	80,000	81,000	83,000
2006	18,000	18,000	18,000	18,000	19,000
2010	44,000	45,000	46,000	47,000	49,000
Total Principal Payment	200,000	160,000	144,000	146,000	151,000
<b>Capital Expenditures</b>					
Booster Pump Stations					
Vehicles/Equipment	70,000	70,000	70,000	70,000	70,000
Development/Special Projects	120,000	120,000	120,000	120,000	120,000



## Culinary Water

### 5 Year Proforma Income Statement

Fire Hydrant Replacement	50,000	50,000	50,000	50,000	50,000
300 East 200 S - 200 North	400,000				
1100 North 100 - 1000 East	85,000				
100 E State Street to 1500 North	650,000				
Walker Tank & Booster Station					
700 South Water Line					
Blackhawk Water Line					
Garden Drive Water Line					
Battlecreek Spring Replacement		1,400,000			
300 s 400 E - Locust Water Line					
900 South Water Line					
Murdock Dr - 500 North to 1100 North	500,000				
Master Planned Waterline Upgrade		400,000	400,000	400,000	400,000
System Replacement			1,104,000	1,454,000	1,454,000
Water Master Plan Study		7,000	7,000	7,000	7,000
Replace 1, 2 & 4 inch lines		522,000	522,000	522,000	522,000
Brimley Well House			350,000		
Gateway - Well			1,500,000	1,000,000	
<b>Total Capital Expenditures</b>	<b>1,875,000</b>	<b>2,569,000</b>	<b>4,123,000</b>	<b>3,623,000</b>	<b>2,623,000</b>
<b>Net Cash Contribution/(Use)</b>	<b>184,033</b>	<b>(216,552)</b>	<b>(1,699,975)</b>	<b>(1,147,244)</b>	<b>(92,940)</b>

**Secondary Water**  
5 Year Proforma Income Statement

	2018	2019	2020	2021	2022
<b>Revenues</b>					
Secondary Water Sales	2,800,000	2,856,000	2,913,120	2,971,382	3,030,810
Secondary Water Installation	10,000	10,200	10,404	10,612	10,824
Total Revenue	<u>2,810,000</u>	<u>2,866,200</u>	<u>2,923,524</u>	<u>2,981,994</u>	<u>3,041,634</u>
<b>Operating Expenses</b>					
Overtime Wages	7,666	7,819	7,976	8,135	8,298
Wages	114,000	116,280	118,606	120,978	123,397
Part Time Wages	10,000	10,200	10,404	10,612	10,824
Retirement	16,000	16,320	16,646	16,979	17,319
FICA	10,000	10,200	10,404	10,612	10,824
Health Insurance	34,000	34,680	35,374	36,081	36,803
Life Insurance	400	408	416	424	433
State Insurance	2,200	2,244	2,289	2,335	2,381
Meetings & Memberships	3,000	3,060	3,121	3,184	3,247
Publication Expense	600	612	624	637	649
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	15,000	15,300	15,606	15,918	16,236
Telephone Expense	500	510	520	531	541
Cellular Services	3,000	3,060	3,121	3,184	3,247
Engineering	35,000	35,700	36,414	37,142	37,885
Bank & Credit Card Fees	15,000	15,300	15,606	15,918	16,236
Street Repairs	5,000	5,100	5,202	5,306	5,412
Administrative Fee	367,960	375,319	382,826	390,482	398,292
Lease Payments	10,000	10,200	10,404	10,612	10,824
Departmental Supplies	5,000	5,100	5,202	5,306	5,412
Water Share Assessments	225,000	229,500	234,090	238,772	243,547
Secondary Water Phase 2	15,000	15,300	15,606	15,918	16,236
Miscellaneous Expense	5,000	5,100	5,202	5,306	5,412
Bond Agent Fees	9,050	9,231	9,416	9,604	9,796
Repair & Maintenance	70,000	71,400	72,828	74,285	75,770
SCADA	6,000	6,120	6,242	6,367	6,495
Technology	1,500	1,530	1,561	1,592	1,624
City Utilities	8,000	8,160	8,323	8,490	8,659
Equipment	-	-	-	-	-
Total Expenses	<u>1,011,876</u>	<u>1,032,114</u>	<u>1,052,756</u>	<u>1,073,811</u>	<u>1,095,287</u>
<b>Non-Operating Revenues/(Expenditures)</b>					
Interest Revenue	-	-	-	-	-
Interest -Bonds	(572,313)	(537,160)	(505,033)	(475,460)	(445,070)
Impact Fees	-	-	-	-	-
Transfers	(40,000)	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	<u>(612,313)</u>	<u>(537,160)</u>	<u>(505,033)</u>	<u>(475,460)</u>	<u>(445,070)</u>
<b>Change in Net Assets (Cash)</b>	<u>1,185,811</u>	<u>1,296,926</u>	<u>1,365,736</u>	<u>1,432,724</u>	<u>1,501,277</u>
<b>Debt Principal Payments</b>					
2008 Bonds	325,000	350,000	-	-	-
2015 Bonds	510,000	515,000	535,000	550,000	585,000
2016 Bonds	105,000	110,000	475,000	490,000	500,000
Total Principal Payment	<u>940,000</u>	<u>975,000</u>	<u>1,010,000</u>	<u>1,040,000</u>	<u>1,085,000</u>
<b>Capital Expenditures</b>					
Booster Pump Stations	-	-	-	-	-
Vehicles/Equipment	60,000	-	-	-	-
Development/Special Projects	20,000	20,000	20,000	20,000	20,000
Battlecreek Pre-Filter	-	-	-	-	-
Walker Tank & Booster Station	-	-	-	-	-

## Secondary Water

### 5 Year Proforma Income Statement

1100 North CUP Diversion Filter Meters	500,000				
3300 North CUP Diversion Filter		5,500,000			
100 North CUP Diversion Filter			500,000	500,000	
Total Capital Expenditures	580,000	5,520,000	520,000	520,000	20,000
<b>Net Cash Contribution/(Use)</b>	(334,189)	(4,223,074)	845,736	912,724	1,481,277

**Sewer**  
5 Year Proforma Income Statement

	2018	2019	2020	2021	2022
<b>Revenues</b>					
Sewer Service Revenue	4,950,000	5,049,000	5,149,980	5,252,980	5,358,039
Connection Fees	25,000	25,500	26,010	26,530	27,061
Miscellaneous Revenue	1,000	1,020	1,040	1,061	1,082
Total Revenue	4,976,000	5,075,520	5,177,030	5,280,571	5,386,182
<b>Operating Expenses</b>					
Overtime Wages	26,500	27,030	27,571	28,122	28,684
Wages	342,350	349,197	356,181	363,305	370,571
Part Time Wages	21,525	21,956	22,395	22,843	23,299
Retirement	70,000	71,400	72,828	74,285	75,770
FICA	28,000	28,560	29,131	29,714	30,308
Health Insurance	110,000	112,200	114,444	116,733	119,068
Life Insurance	1,000	1,020	1,040	1,061	1,082
State Insurance	7,500	7,650	7,803	7,959	8,118
Meetings & Memberships	5,000	5,100	5,202	5,306	5,412
Office Expense	30,000	30,600	31,212	31,836	32,473
Vehicle Expense	21,000	21,420	21,848	22,285	22,731
Power Expense	1,200	1,224	1,248	1,273	1,299
Cellular Services	3,200	3,264	3,329	3,396	3,464
Audit	-	-	-	-	-
Engineering	35,000	35,700	36,414	37,142	37,885
Charges for Treatment	2,750,000	2,805,000	2,861,100	2,918,322	2,976,688
Street Repairs	7,000	7,140	7,283	7,428	7,577
Administrative Fee	768,793	784,169	799,852	815,849	832,166
Lease Payments	25,500	26,010	26,530	27,061	27,602
Departmental Supplies	17,500	17,850	18,207	18,571	18,943
Repair & Maintenance	20,000	20,400	20,808	21,224	21,649
SCADA Maintenance	8,000	8,160	8,323	8,490	8,659
Miscellaneous Expense	1,307	1,333	1,360	1,387	1,415
Equipment	3,200	3,264	3,329	3,396	3,464
Total Expenses	4,303,575	4,389,647	4,477,439	4,566,988	4,658,328
<b>Non-Operating Revenues/(Expenditures)</b>					
Interest Revenue	26,000	26,520	27,050	26,520	26,520
Interest -Bonds	(8,693)	(7,403)	(5,940)	(4,302)	(2,619)
Impact Fees	150,000	153,000	156,060	159,181	162,365
Transfers Out	(40,000)				
Total Non-Operating Revenues/(Expenditures)	127,307	172,117	177,170	181,399	186,266
<b>Change in Net Assets (Cash)</b>	799,732	857,991	876,761	894,982	914,120
<b>Debt Principal Payments</b>					
2002 Sales Tax Bonds	51,000	52,200	54,000	55,200	57,000
Total Principal Payment	51,000	52,200	54,000	55,200	57,000
<b>Capital Expenditures</b>					
Insituform	300,000	300,000	300,000	300,000	300,000
State Street Crossing @ Maceys	-				
Master Plan Annual Update	3,500	3,500	3,500	3,500	3,500
Impact Fee Study	-				
Development/Special Projects	-				
Vehicles/Equipment	140,000	140,000	140,000	50,000	50,000
System Replacement	50,000	100,000	100,000	100,000	100,000
Special Projects	50,000	40,000	40,000	40,000	40,000
700 South 400 - 490 West	500,000				800,000
State Street /PG Blvd - 200 South		1,100,000			
200 South Improvements				450,000	
500 East Improvements			183,000		
Total Capital Expenditures	1,043,500	1,683,500	766,500	943,500	1,293,500
<b>Net Cash Contribution/(Use)</b>	(294,768)	(877,710)	56,261	(103,718)	(436,380)

**Storm Drain**  
5 Year Proforma Income Statement

	2018	2019	2020	2021	2022
<b>Revenues</b>					
Storm Drain Fee	2,025,936	2,066,455	2,107,784	2,149,939	2,192,938
Total Revenue	2,025,936	2,066,455	2,107,784	2,149,939	2,192,938
<b>Operating Expenses</b>					
Overtime Wages	10,000	10,200	10,404	10,612	10,824
Wages	209,587	213,779	218,054	222,415	226,864
Part Time Wages	20,000	20,400	20,808	21,224	21,649
Retirement	45,000	45,900	46,818	47,754	48,709
FICA	17,500	17,850	18,207	18,571	18,943
Health Insurance	99,000	100,980	103,000	105,060	107,161
Life Insurance	800	816	832	849	866
State Insurance	5,800	5,916	6,034	6,155	6,278
Meetings & Memberships	3,640	3,713	3,787	3,863	3,940
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
Cellular Services	4,000	4,080	4,162	4,245	4,330
Engineering	50,300	51,306	52,332	53,379	54,446
Billing/Collection	-	-	-	-	-
County Coalition	3,705	3,779	3,855	3,932	4,010
Dump Fee	5,200	5,304	5,410	5,518	5,629
Lease Payments	64,730	66,025	67,345	68,692	70,066
Administrative Fee	200,534	204,545	208,636	212,808	217,064
Departmental Supplies	42,000	42,840	43,697	44,571	45,462
Repair & Maintenance	10,400	10,608	10,820	11,037	11,257
MS4 Permit	3,640	3,713	3,787	3,863	3,940
City Utilities	45,500	46,410	47,338	48,285	49,251
Miscellaneous Expense	11,371	11,598	11,830	12,067	12,308
Technology	5,200	5,304	5,410	5,518	5,629
Equipment	12,000	12,240	12,485	12,734	12,989
Total Expenses	893,447	911,316	929,542	948,133	967,095
<b>Non-Operating Revenues/(Expenditures)</b>					
Interest Revenue	25,000	25,500	26,010	25,500	25,500
Interest -Bonds	(408,127)	(398,552)	(387,895)	(375,370)	(361,791)
Impact Fees	150,000	120,000	120,000	120,000	120,000
No UT Co Conservancy	-	49,790	49,790	49,790	49,790
Transfer from Other Funds	195,000	195,000	195,000	195,000	195,000
Total Non-Operating Revenues/(Expenditures)	(38,127)	(8,262)	2,905	14,920	28,499
<b>Change in Net Assets (Cash)</b>	1,094,362	1,146,877	1,181,147	1,216,727	1,254,342
<b>Debt Principal Payments</b>					
2011 Storm Water	210,000	215,000	220,000	230,000	235,000
2013 Storm Water	165,000	170,000	175,000	180,000	185,000
2002 Sales Tax Bonds	25,500	26,100	27,000	27,600	28,500
Total Prinicipal Payment	400,500	411,100	422,000	437,600	448,500
<b>Capital Expenditures</b>					
Land Acquisition	-	-	-	-	-
Master Plan Annual Update	-	3,500	3,500	3,500	3,500
Development/Special Projects	100,000	100,000	100,000	100,000	100,000
Vehicles/Equipment	150,000	150,000	150,000	150,000	150,000
1100 North 300 - 600 East	350,000				
100 East 200 & 500 North Crossings	150,000				
600 West	-	500,000	500,000	-	-

## Storm Drain

### 5 Year Proforma Income Statement

Backyard SD Relocation	-	200,000	200,000	200,000	200,000
System Replacement/Deficiencies	-	1,090,000	2,420,000	2,500,000	2,500,000
I-15 to Utah Lake Outfall	-	950,000		1,500,000	2,000,000
1000 S from 1300-1700 W & South to I-15	-	1,950,000			
Pipe Plant Detention	-	1,100,000			
Total Capital Expenditures	750,000	6,043,500	3,373,500	4,453,500	4,953,500
<b>Net Cash Contribution/(Use)</b>	(56,138)	(4,922,723)	(2,219,353)	(3,264,373)	(3,727,658)

## Utility Fund Statistics

### Water Fund Debt Service Coverage

	2010	2011	2012	2013	2014	2015	2016
Operating Revenues	3,045,455	3,478,805	4,165,541	4,958,793	5,583,659	6,095,695	6,407,298
Operating Expenditures	(1,867,160)	(2,304,334)	(2,765,406)	(3,048,164)	(3,078,821)	(2,948,456)	(3,069,420)
Other Revenues	114,989	158,533	733,680	837,792	1,100,309	865,408	670,044
<b>Net Revenues</b>	<b>1,293,284</b>	<b>1,333,004</b>	<b>2,133,815</b>	<b>2,748,421</b>	<b>3,605,147</b>	<b>4,012,647</b>	<b>4,007,922</b>
Debt Service	1,856,706	1,893,498	1,835,452	1,867,173	1,866,887	972,159	749,381
DS Coverage Ratio	0.70	0.70	1.16	1.47	1.93	4.13	5.35

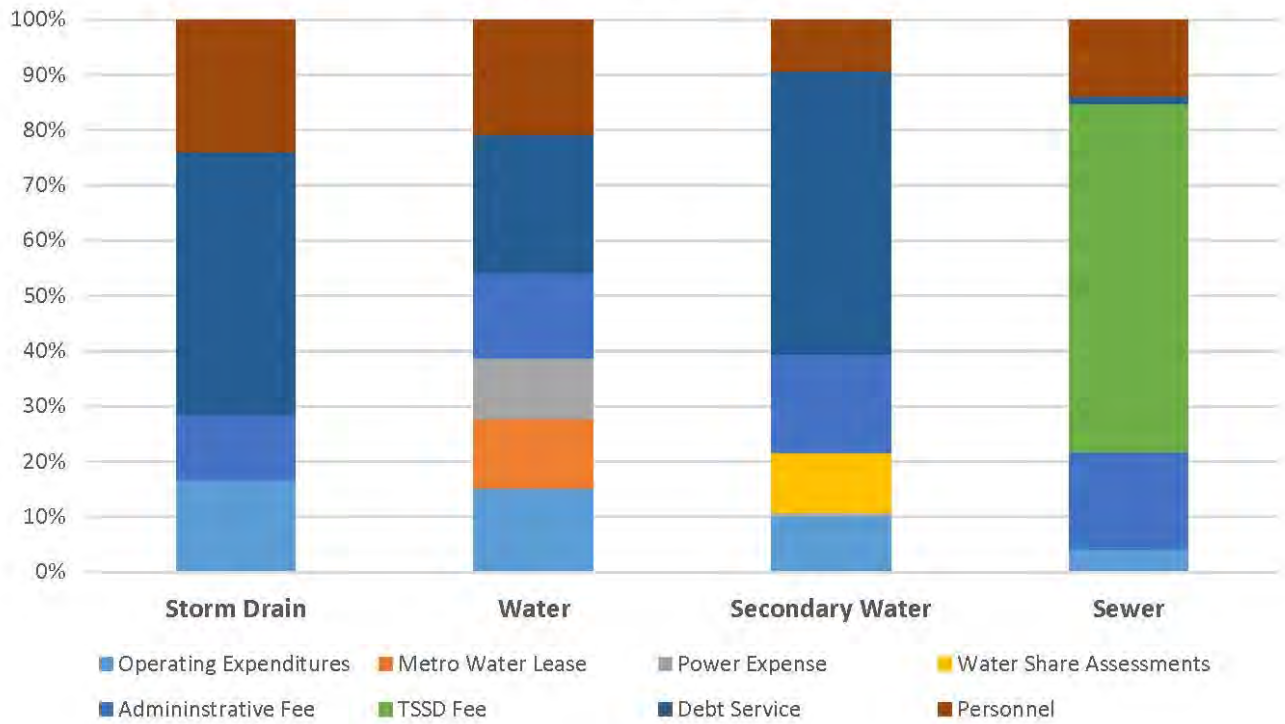
### Storm Drain Fund Debt Service Coverage

	2010	2011	2012	2013	2014	2015	2016
Operating Revenues	3,045,455	590,544	967,896	1,238,590	1,532,868	1,774,088	1,986,212
Operating Expenditures	(1,867,160)	(369,195)	(419,139)	(529,020)	(644,370)	(840,598)	(770,614)
Other Revenues	15,895	61,679	160,353	167,436	327,257	260,367	262,729
<b>Net Revenues</b>	<b>1,194,190</b>	<b>283,028</b>	<b>709,110</b>	<b>877,006</b>	<b>1,215,755</b>	<b>1,193,857</b>	<b>1,478,327</b>
Debt Service	-	-	163,609	454,906	567,975	779,535	785,421
DS Coverage Ratio	#DIV/0!	#DIV/0!	4.33	1.93	2.14	1.53	1.88

### Unrestricted Cash Balance

	2010	2011	2012	2013	2014	2015	2016
Water	888,595	1,647,423	1,840,420	2,576,984	2,918,117	3,855,193	5,095,955
Sewer	3,457,621	1,732,928	2,174,887	2,452,766	3,421,090	3,582,478	3,513,353
Storm Drain	59,981	-	184,281	844,181	741,585	1,095,942	1,410,577

**Pleasant Grove City**  
Enterprise Funds  
Expenditure Allocations







# Capital Projects



# Capital Projects

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

## ***Enterprise Funds***

The following schedule shows capital projects by utility for each of the next five years. The amounts in the FY 18 column are the projects approved by the City Council to proceed during the current year. The other projects will be evaluated and reprioritized each year as part of the City's budget process. Capital spending is projected at the following levels for the 2017 fiscal year:

Water - \$2,455,000

Sewer - \$1,043,500

Storm Drain - \$750,000

## ***Governmental Funds***

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

**Current-year general revenues.** For the upcoming year, the City is budgeting \$511,657 in funds from general revenues. These funds will primarily be used to address capital equipment needs for the City for vehicles and other capital equipment. Many of the items are purchased through capital leases.

**State grants for roads.** \$1,200,000 is anticipated to be received from the State for the specific purpose of maintaining City streets. Additionally, the City budgeted \$424,620, \$100,000 more than FY2017, of general fund money towards road projects. Currently the City is paying debt service on road bonds that were issued in 2008. That debt service will use up \$557,505 of the City's road funding for the upcoming year. That debt expires in the current year and then those funds will be able to be used for current projects. The City is working on a solution to fund the gap. A study was recently completed, which found that the City would need to spend approximately \$3.7m annually to properly maintain the City 110 miles of roads.

**Prior Years' Surplus.** Finally, any unspent general funds from previous years are evaluated to do other capital projects in the City. The amount allocated for the upcoming year is \$455,446. The projects are determined by the Division Directors and Municipal Council.

**Capital Projects by Funding Source**

**Sewer**

	FY2018		FY2019		FY2020		FY2021		FY2022	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Insituform	\$ 300,000		\$ 300,000		\$ 300,000		\$ 300,000		\$ 300,000	
Vehicle Replacement	140,000		140,000		140,000		50,000		50,000	
System Replacement	50,000		100,000		100,000		100,000		100,000	
Sewer Development/ Special Projects	25,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sewer Master Plan		3,500		3,500		3,500		3,500		3,500
700 S 400-490 West		500,000								800,000
St. Street/PG Blvd - 200 S				1,100,000						
200 South Improvements							450,000			
500 East Improvements						183,000				
<b>Sewer Yearly Totals</b>	<b>\$ 515,000</b>	<b>\$ 528,500</b>	<b>\$ 560,000</b>	<b>\$ 1,123,500</b>	<b>\$ 560,000</b>	<b>\$ 206,500</b>	<b>\$ 470,000</b>	<b>\$ 473,500</b>	<b>\$ 470,000</b>	<b>\$ 823,500</b>

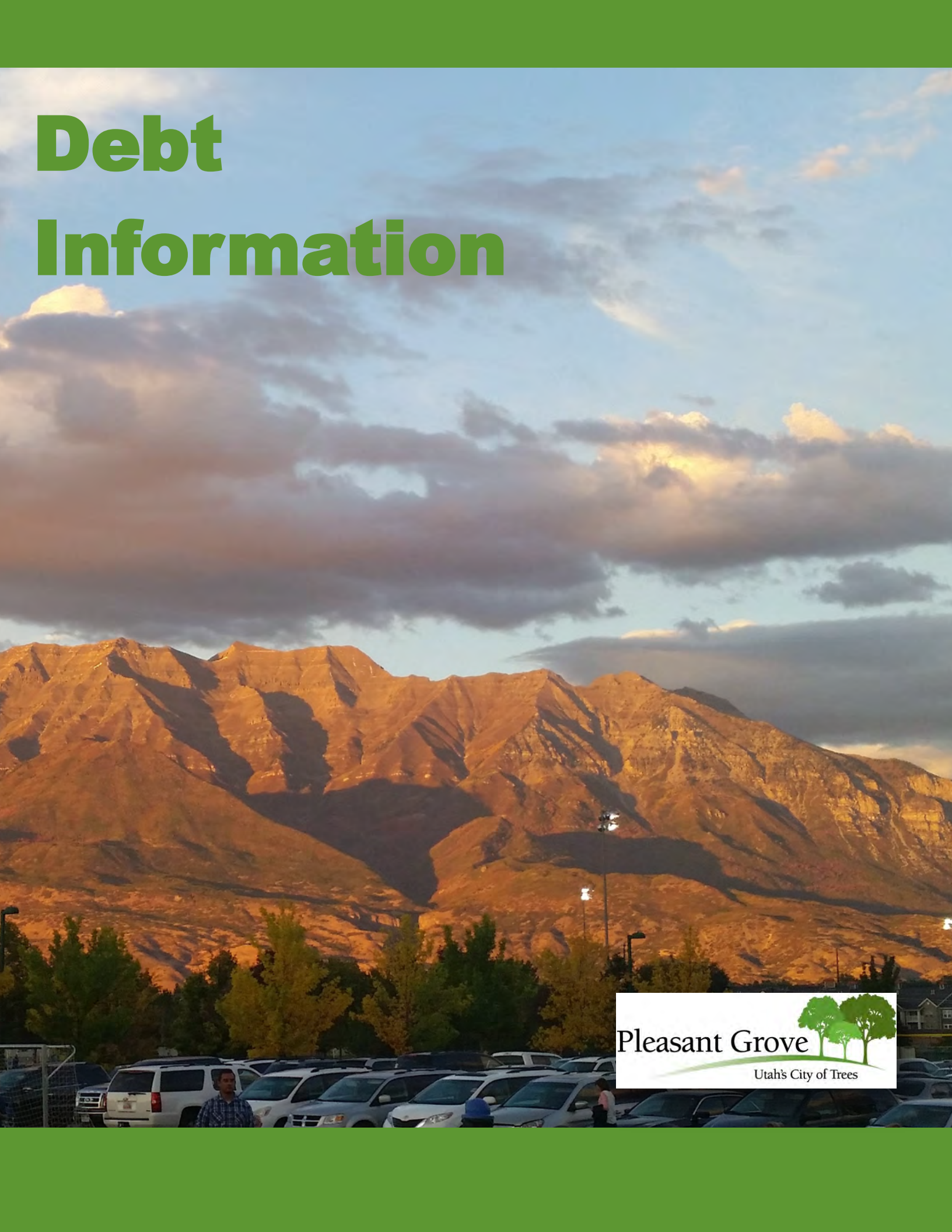
**Water**

	FY2018		FY2019		FY2020		FY2021		FY2022	
	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		\$ 50,000	
Vehicle Replacement	130,000		70,000		70,000		70,000		70,000	
Battlecreek Spring Replacement			1,400,000							
Water Development/ Special Projects	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
300 East 200 South to 200 North		400,000								
Master Planned Waterline Upgrades			200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Murdock Dr. 500 - 1100 North	500,000									
Water/Secondary Master Plan				7,000		7,000		7,000		7,000
Replace 1, 2, & 4 inch lines			146,000	376,000	146,000	376,000	146,000	376,000	146,000	376,000
System Replacement					1,104,000		1,454,000		1,454,000	
Pressurized Irrigation Meters			5,500,000							
1100 North CUP Diversion Filter	500,000									
100 East - State Street to 1500 North	650,000									
3300 North CUP Diversion Filter					500,000		500,000			
100 North - 100 East to 1000 East	85,000									
Brimley Well House					350,000					
Gateway Well - PG Blvd & N. Cnty Blvd						1,500,000		1,000,000		
<b>Water Yearly Totals</b>	<b>\$ 1,985,000</b>	<b>\$ 470,000</b>	<b>\$ 7,436,000</b>	<b>\$ 653,000</b>	<b>\$ 2,490,000</b>	<b>\$ 2,153,000</b>	<b>\$ 2,490,000</b>	<b>\$ 1,653,000</b>	<b>\$ 1,990,000</b>	<b>\$ 653,000</b>

**Storm Water**

	FY2018		FY2019		FY2020		FY2021		FY2022	
	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		\$ 150,000	
Storm Water Development/ Special Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
1100 North - 300 East to 600 East	350,000									
100 East - 200 North and 500 North Crossings	150,000									
Master Plan				3,500		3,500		3,500		3,500
600 W			500,000		500,000					
Backyard SD Relocation			200,000		200,000		200,000		200,000	
System Replacement			1,000,000		1,000,000		1,000,000		1,000,000	
System Deficiencies			90,000		850,000	170,000	850,000	250,000	850,000	250,000
Buildout Deficiencies						400,000		400,000		400,000
I-15 to Utah Lake Outfall				950,000				1,500,000		2,000,000
1000 S from 1300 -1700 W & South to I-15				1,950,000						
Pipe Plant Detention			770,000	330,000						
<b>Storm Water Yearly Totals</b>	<b>\$ 700,000</b>	<b>\$ 50,000</b>	<b>\$ 2,760,000</b>	<b>\$ 3,283,500</b>	<b>\$ 2,750,000</b>	<b>\$ 623,500</b>	<b>\$ 2,250,000</b>	<b>\$ 2,203,500</b>	<b>\$ 2,250,000</b>	<b>\$ 2,703,500</b>

# Debt Information



**PLEASANT GROVE CITY**  
 Legal Debt Margin Information  
 Last Ten Fiscal Years  
 (amounts expressed in thousands)

**Legal Debt Margin Calculation for Fiscal Year 2017**

Assessed value (in thousands)	\$ 2,916,182
Debt limit (4% of assessed value)	116,647
Debt applicable to limit:	
General obligation bonds	(12,985)
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	<u>(12,985)</u>
Legal debt margin	<u>\$ 103,662</u>

	Fiscal Year									
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Debt limit	\$ 90,684	\$ 98,952	\$ 91,304	\$ 87,920	\$ 81,373	\$ 80,624	\$ 83,756	\$ 95,064	\$ 107,591	\$ 116,647
Total net debt applicable to limit	<u>-</u>	<u>(4,913)</u>	<u>(4,792)</u>	<u>(4,665)</u>	<u>(4,534)</u>	<u>(4,398)</u>	<u>(4,252)</u>	<u>(4,080)</u>	<u>(3,925)</u>	<u>(12,985)</u>
Legal debt margin	<u>\$ 90,684</u>	<u>\$ 94,039</u>	<u>\$ 86,512</u>	<u>\$ 83,255</u>	<u>\$ 76,839</u>	<u>\$ 76,226</u>	<u>\$ 79,504</u>	<u>\$ 90,984</u>	<u>\$ 103,666</u>	<u>\$ 103,662</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	4.97%	5.25%	5.31%	5.57%	5.45%	5.08%	4.29%	3.65%	11.13%

Source: Utah County Auditor's Office

Note 1: Data for Years Previous to 2008 Unavailable

Note 2: Debt margin applies only to general obligation bonds.

**Debt Security and Funding  
FY 2017-2018**

Series Name	FY 2018 Payment	Balance as of 06/30/2017	Security	Funding Source	Use of Funds	Maturity Date	Yield
2011 Tax Increment Bonds	1,555,661	15,514,000	Tax Increment, Sales Taxes	Developer Contributions	Land Purchase	12/1/2021	5.7900%
2008 Class C Road Bonds	556,500	530,000	Class C Road Funds	Class C Road Funds	Road Construction	1/15/2018	4.4276%
2012 Sales Tax Bonds	497,438	2,735,000	Sales Tax Revenues	Water, Sewer, and Storm Drain Impact Fees	PG Boulevard	12/1/2022	2.2119%
2007 General Obligation Bonds	178,500	-	Property Taxes	Property Taxes	Community Center	10/1/2017	4.0513%
2016 General Obligation Refunding Bonds	117,488	3,750,000	Property Taxes	Property Taxes	Community Center	10/1/2031	2.2099%
2017 General Obligation Bonds	627,366	9,060,000	Property Taxes	Property Taxes	Public Safety Buildings	4/1/2037	2.7236%
<b>Total Governmental Fund</b>	<b>3,532,954</b>	<b>31,589,000</b>					
<b>Enterprise Fund Debt</b>							
2002A Water Revenue Bonds	9,000	27,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2018	0.0000%
2004 Water Revenue Bonds	90,699	747,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025	1.7000%
2006 Water Revenue Bonds	20,941	173,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026	1.7000%
2008 Water Revenue Bonds	350,625	675,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2018	4.9721%
2010 Water Revenue Bonds	65,626	798,000	Water Revenues	Water Revenues	Replace and Upsize Waterlii	12/1/2031	1.7539%
2015 Water Refunding Bonds	818,750	8,735,000	Water Revenues	Water Revenues	Secondary Water System Grove Creek and Battle	12/1/2031	2.0927%
2011 Storm Drain Revenue Bonds	452,394	6,080,000	Storm Drain Revenues	Storm Drain Revenues	Creek Pipelines; Detention Basins	7/15/2036	4.1394%
2016 Water Refunding Bonds	342,938	8,865,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2033	2.7000%
2013 Storm Drain Revenue Bonds	326,388	5,075,000	Storm Drain Revenues	Storm Drain Revenues	Property Acquisition; Detention Basins	7/15/2038	2.9980%
<b>Total Enterprise Fund</b>	<b>2,477,360</b>	<b>31,175,000</b>					

## Debt Service Schedules

	FY 2017-2018			FY 2018-2019			FY 2019-2020			FY 2020-2021			FY 2021-2022		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
<b>Governmental Fund Debt</b>															
2011 Tax Increment Bonds	677,000	878,661	1,555,661	717,000	838,305	1,555,305	758,000	777,604	1,535,604	802,000	750,442	1,552,442	12,560,000	363,612	12,923,612
2008 Class C Road Bonds	530,000	26,500	556,500	-	-	-	-	-	-	-	-	-	-	-	-
2012 Sales Tax Bonds	425,000	72,438	497,438	435,000	61,688	496,688	450,000	49,500	499,500	460,000	35,850	495,850	475,000	21,825	496,825
2007 General Obligation Bonds	175,000	3,500	178,500	-	-	-	-	-	-	-	-	-	-	-	-
2016 General Obligation Refunding Bonds	35,000	82,488	117,488	214,000	79,736	293,736	221,000	74,929	295,929	229,000	69,958	298,958	236,000	64,822	300,822
2017 General Obligation Bonds	300,000	327,366	627,366	345,000	283,563	628,563	350,000	276,663	626,663	355,000	269,663	624,663	365,000	262,563	627,563
<b>Total Governmental Fund</b>	<b>2,142,000</b>	<b>981,099</b>	<b>2,788,099</b>	<b>1,711,000</b>	<b>899,993</b>	<b>2,051,993</b>	<b>1,779,000</b>	<b>827,104</b>	<b>2,035,104</b>	<b>1,846,000</b>	<b>786,292</b>	<b>2,048,292</b>	<b>13,636,000</b>	<b>385,437</b>	<b>13,420,437</b>
<b>Enterprise Fund Debt</b>															
2002A Water Revenue Bonds	9,000	-	9,000	18,000	-	18,000	-	-	-	-	-	-	-	-	-
2004 Water Revenue Bonds	78,000	12,699	90,699	79,000	11,373	90,373	80,000	10,030	90,030	81,000	8,670	89,670	83,000	7,293	90,293
2006 Water Revenue Bonds	18,000	2,941	20,941	18,000	2,635	20,635	18,000	2,329	20,329	18,000	2,023	20,023	19,000	1,717	20,717
2008 Water Revenue Bonds	325,000	25,625	350,625	350,000	8,750	358,750	-	-	-	-	-	-	-	-	-
2010 Water Revenue Bonds	44,000	21,626	65,626	45,000	20,433	65,433	46,000	19,214	65,214	47,000	17,967	64,967	49,000	16,694	65,694
2015 Water Refunding Bonds	510,000	308,750	818,750	515,000	293,375	808,375	535,000	277,625	812,625	550,000	261,350	811,350	585,000	244,325	829,325
2011 Storm Drain Revenue Bonds	210,000	242,394	452,394	215,000	236,813	451,813	220,000	230,556	450,556	230,000	223,519	453,519	235,000	216,256	451,256
2016 Water Refunding Bonds	105,000	237,938	342,938	110,000	235,035	345,035	475,000	227,138	702,138	490,000	214,110	704,110	500,000	200,745	700,745
2013 Storm Drain Revenue Bonds	165,000	161,388	326,388	170,000	158,038	328,038	175,000	154,369	329,369	180,000	149,700	329,700	185,000	144,225	329,225
<b>Total Enterprise Fund</b>	<b>1,464,000</b>	<b>1,013,361</b>	<b>2,477,361</b>	<b>1,520,000</b>	<b>966,452</b>	<b>2,486,452</b>	<b>1,549,000</b>	<b>921,261</b>	<b>2,470,261</b>	<b>1,596,000</b>	<b>877,339</b>	<b>2,473,339</b>	<b>1,656,000</b>	<b>831,255</b>	<b>2,487,255</b>

# Other Information





## Operating Indicators by Division/Department

	2011	2012	2013	2014	2015	2016
<b>Community Development</b>						
Building permits issued	178	260	361	372	311	589
Building inspections conducted	1,713	1,714	4,215	3,387	3,005	2,788
<b>Police</b>						
Physical arrests	1,608	1,359	581	1,409	1,241	1,034
Parking violations	327	4	-	2	-	123
Traffic violations	3,302	4,608	2,798	2,566	2,264	2,187
<b>Fire</b>						
Emergency Responses	859	1,388	1,199	1,330	1,486	1,401
Number of Transports	592	573	500	579	494	578
Average Response Time (minutes)	5	5	4:14	4:51	3:36	3:29
<b>Streets</b>						
Potholes repaired (tons of asphalt)	410	431	457	478	500	650
<b>Parks &amp; Recreation</b>						
Daily program participants	12,761	11,813	12,298	33,084	20,072	18,096
Community center admissions	147,356	135,866	141,540	169,744	190,511	207,133
<b>Water</b>						
New connections	41	64	143	170	176	160
Culinary water breaks	66	82	127	127	140	106
Presurized irrigation water breaks	NA	NA	NA	115	35	33
Average daily consumption (thousand of gallons)	2,623	2,821	2,709	2,702	2,867	
Culinary Water *						4,080
Pressurized Irrigation *						5,530

# Pleasant Grove City Employee Count

## Full-time Equivalent by Function/Program

Function/Program	2015		2016		2017		2018	
	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
Finance	3	1	3	1	3	1	3	1
Planning	2	0	2	0	2	1	2	1
Building	2	7	2	9	2	9	2	9
Legal	2	1	2	1	3	0	3	0
Municipal Courts	1	2	1	2	1	2	1	2
Other	5	6	5	6	5	6	5	6
Police								
Officers	26	0	25	0	27	0	28	0
Civilians	8	21	8	17	8	24	8	24
Fire								
Firefighters and officers	14	30	15	30	15	29	15	29
Civilians	0	0	0	0	0	0	0	0
Other Public Works								
Engineering	1	1	1	1	2	1	3	1
Streets	4	1	4	0	4	0	4	0
Storm Drain	3	0	3	0	4	0	3	0
Other	1	0	1	0	1	0	1	0
Parks and Recreation	14	64	16	67	16	70	16	70
Library	3	29	3	25	3	28	3	29
Water/Sewer	10	2	11	2	11	2	11	2
<b>Total</b>	<b>101</b>	<b>165</b>	<b>104</b>	<b>161</b>	<b>109</b>	<b>173</b>	<b>110</b>	<b>174</b>

## Fox Hollow Golf Course

### Budget and Anticipated Costs

	2016 Actual	2017 Budget
<b>Revenue</b>		
Green Fees	291,540	314,150
Golf Cart Rental	178,504	166,000
Driving Range	82,023	106,114
Pass Fees	72,021	113,400
Events & Concessions	82,278	90,750
Other	24,818	48,000
<b>Total Revenue</b>	<b>731,184</b>	<b>838,414</b>
<b>Expenses</b>		
Personnel	554,807	604,157
Supplies and Maintenance	322,260	392,845
Insurance	27,914	-
Utilities	58,421	-
Depreciation	272,345	260,000
Outside Services	23,050	-
Building	-	76,000
Other	50,566	-
<b>Total Expenses</b>	<b>1,309,363</b>	<b>1,333,002</b>
<b>Operating Loss</b>	<b>(578,179)</b>	<b>(494,588)</b>
Nonoperating Revenue (Expense)	(168,341)	(225,412)
Member-City Contributions	765,000	720,000
<b>Change in Net Position</b>	<b>18,480</b>	<b>-</b>

### Cash Infusions from Member Cities

	Total Cost	Pleasant Grove Cost
Debt Service	421,101	140,367
Operations, Equipment & Capital	298,899	99,633
<b>Total</b>	<b>720,000</b>	<b>240,000</b>



## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted Fee Res/Non Res
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### **BUSINESS LICENSING**

#### **Commercial/Industrial/Manufacturing**

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

#### **Home Occupation**

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

#### **Temporary Use**

Residential Solicitation	\$25	N/C
Transient, Itinerant Merchants (annual)	\$100	N/C
Temporary Street Vendor ( 1 to 7 days)	\$15	N/C
Auctions	\$100	N/C
Special Event Business License Fee	\$100	N/C
Special Event Business License Fee (Nonprofit)	\$25	N/C
Firework Sales	\$300	N/C
Motorized Vehicle Sales (first 6 vendors)	\$150	N/C
Motorized Vehicle Sales (per add'l vendor)	\$25	N/C
Seasonal Business License	\$100	N/C
Beer License Application Fee	\$100	N/C
Beer License (Class A or Class B)	\$200	N/C
Beer License (Class C)	\$300	N/C
Bill Posting and Handbills	\$25	N/C
Private Firework Display	\$25	N/C
Temporary Use Fee	\$300	N/C
Firework Stands (per location/per event)	\$500	N/C
Circus/Carnival	\$1,000	N/C

#### **Amusement Devices**

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

# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted Fee Res/Non Res
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### CEMETERY

#### Grave Spot or Space

Grave Spot or Space	\$800/\$1,600	N/C
Babyland	\$800/\$1,600	N/C
Infants	\$800/\$1,600	N/C
Cremations (up to 8 per spot 2'x2')	\$800/\$1,600	N/C

#### Opening and Closing

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

#### Additional Fees

Holidays & Sundays	\$350	N/C
Saturdays	\$350	N/C
Weekday Overtime	\$350	N/C
Transfer Fee- Resident to Family or Resident	\$50	N/C
Transfer Fee- Resident to Non Resident	\$500	N/C

#### Disinterment

Under 4'	\$1,400 flat fee	N/C
Over 4'	\$1,400 flat fee	N/C
Double Deep	\$1,700 flat fee	N/C



## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted Fee Res/Non Res
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### COMMUNITY ARTS

#### Center Stage Theater

Performance Company - Materials Fee	\$50	N/C
Performance Company - Monthly Tuition	\$55	N/C
Broadway Bound - Materials Fee	\$40	N/C
Broadway Bound - Monthly Tuition	\$50	N/C
Summer Workshop	\$45 to \$80	N/C

#### Utah Children's Choir

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

### COMMUNITY CENTER

#### Family Pass

Annual	\$340/\$415	N/C
Semi Annual	\$190/\$235	N/C
Monthly	\$44/\$52	N/C
Monthly (w/1-yr min and eft payment)	\$34/\$42	N/C

#### Couple Pass

Annual	\$260/\$325	N/C
Semi Annual	\$150/\$180	N/C
Monthly	\$34/\$36	N/C
Monthly (w/1-yr min and eft payment)	\$26/\$28	N/C

#### Senior Couple Pass

Annual	\$150/\$185	N/C
Semi Annual	\$90/\$105	N/C
Monthly	\$19/\$24	N/C
Monthly (w/1-yr min and eft payment)	\$15/\$18.50	N/C



## PLEASANT GROVE CITY FEE SCHEDULE

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

#### Individual Pass

Annual	\$160/\$200	N/C
Semi Annual	\$90/\$115	N/C
Monthly	\$21/\$26	N/C
Monthly (w/1-yr min and eft payment)	\$16/\$20	N/C

#### Senior Individual Pass

Annual	\$85/\$105	N/C
Semi Annual	\$50/\$65	N/C
Monthly	\$11/\$13	N/C
Monthly (w/1-yr min and eft payment)	\$8.50/\$10.50	N/C

#### Student Pass

Annual	\$105/\$130	N/C
Semi Annual	\$60/\$80	N/C
Monthly	\$14/\$16	N/C
Monthly (w/1-yr min and eft payment)	\$10.50/\$13.00	N/C

#### Daily Admission Fees

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

#### Funshine - per month

Tues/Thurs - 2 hours	\$52	N/C
Mon/Wed - 2 hours	\$52	N/C
Tues/Thurs - 2.5 hours	\$64	N/C
Mon/Wed/Fri - 2.5 hours	\$87	N/C

#### Dance

School Year - Monthly Fee	\$25/\$37.50	\$30/\$45
School Year - Costume Fee	\$75	N/C
Summer Program Fee	\$25	N/C

# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

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

#### Gymnastics

Fall/Winter - per month - 1 wk	\$22.50/\$33.75	\$0
Fall/Winter - per month - 2 wk	\$47.50/\$67.50	\$0
Summer - 6 week program	\$33.75/\$50.50	N/C
Fall/Winter - Preschool	\$25/\$37.50	\$77/\$115
Fall/Winter - Beginning (5-8)	\$30/\$45	\$92/\$137
Fall/Winter - Beginning (9 and up)	\$35/\$52.50	\$105/\$160
Summer Preschool	\$37.50/\$56.25	\$107/\$162
Summer Beginning (5-8)	\$45/\$65	\$47/\$67
Summer Beginning (9 and up)	\$52.50/\$72.50	\$54.50/\$74.50

#### Enrichment

Holiday Cooking Class - 6 per yr	\$18/\$20	N/C
Chef Cooking Class - 2 per yr	\$65/\$70	N/C
Summer Cooking - kids/toddlers - 8 weeks	\$50/\$57	N/C
Play Time	\$100	\$72/\$80
Play Time (one time set up fee)	\$15	\$0
Play Time (kids)	\$140	\$0
Toddler Gym	\$21	\$18/\$20
Chess Club (After School)	\$36	N/C
Chess Club (Summer)	\$48/\$42(No Shirt)	N/C
Chess Tournament	\$16/\$21	N/C
Park It Program (session)	\$56/\$66	N/C
Park It Program (daily)	\$32/\$42	N/C
Scrap Booking (2 days)	\$25	N/C
Scrap Booking (1 day)	\$15	N/C
Baby Sitting Class	\$38/\$43	N/C
Halloween Fest	\$6/\$8	N/C
Fishing Club	\$20/\$27.50	N/C
Kids Zone	\$8/\$10	N/C
Daddy Daughter Dance	\$25 per couple	N/C
Mom and Son Luau	\$25 per couple	N/C
Build A Party Fee	\$135/\$155/\$195	N/C



# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
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### COMMUNITY DEVELOPMENT

#### Board of Adjustment

Variance	\$300	N/C
Appeal	\$300	N/C

#### Building Fees

Meter Set - 3/4" Meter and 5/8" Meter	\$730	N/C
Meter Set - 1" Meter	\$780	N/C

#### Site Plans

Commercial Site Plan	\$500 + \$20 per acre	N/C
Amended Site Plan (minor)	\$100	N/C

#### Conditional Use Permit

Commercial Use	\$300 (includes commercial use in residential)	N/C
Commercial Use Combined with Site Plan	\$500 + \$20 per acre	N/C
Residential Use	\$150	N/C

#### Subdivisions

Concept Plan	\$100 per lot	N/C
Preliminary Plat and Plan	\$500 + \$50 per lot/unit	N/C
Preliminary Plat Minor Sub	\$100 + \$50 per lot/unit	N/C
Final Plat and Plan (including amended)	\$500 plus \$50 per lot/unit	N/C
Amended Plan	\$500 plus \$50 per lot/unit	N/C

#### Fast Track Review

For Permitted Uses in The Grove Zone	150% of Normal Fee	N/C
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#### Zoning Ordinance

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



## PLEASANT GROVE CITY FEE SCHEDULE

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

#### General Plan

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

#### Special Meeting

\$500 for 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.	N/C
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#### GIS Maps

8.5" x 11"	\$2	N/C
11" x 17"	\$4	N/C
22" x 17"	\$15	N/C
24" x 26"	\$25	N/C
30" x 36"	\$35	N/C
Custom Maps	\$25	N/C

#### Code Enforcement Fines

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

#### Other

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

# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted Fee Res/Non Res
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### FACILITY RENTAL

#### Lions/Sportsman Center and Seniors Center

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

#### Other Buildings

Classroom per Hour	\$35/\$55	N/C
Classroom Commercial per Hour	\$75/\$95	N/C
Classroom per Day	\$151/\$225	N/C
Classroom Commercial per Day	\$350/\$385	N/C
Multi-Purpose per Hour	\$35/\$55	N/C
Multi-Purpose Commercial per Hour	\$75/\$95	N/C
Multi-Purpose per Day	150/\$225	N/C
Multi-Purpose Commercial per Day	\$350/\$385	N/C
Kitchen & Classroom per Hour	\$35/\$55	N/C
Kitchen & Classroom Commercial per Hour	\$75/\$95	N/C
Kitchen & Classroom per Day	\$150/\$225	N/C
Kitchen & Classroom Commercial per Day	\$350/\$385	N/C
Deposit	\$150	N/C
Old Recreation Center Large Gym	\$40/\$60	N/C
Old Recreation Center Small Gym	\$30/\$40	N/C
Old Recreation Center Classroom	\$30/\$40	N/C
Old Recreation Center All Day (Boutique included)	\$250	N/C
Recreation Center Gymnasium (Full)	\$70/\$90	N/C
Recreation Center Gymnasium (Half)	\$35/\$55	N/C
Hourly Staffing Fee (When applicable)	\$15	N/C



## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted Fee Res/Non Res
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**Other Buildings Continued**

**Rodeo Ground Rental**

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
Half Day Rental	\$175/\$225	N/C
Full Day Rental	\$350/\$500	N/C
Deposit	\$200	N/C
Lights per hour	\$75	N/C
Work Arena	\$75	N/C

**FIRE**

**Ambulance**

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
Ambulance Fees	As Set By the State of Utah via Administrative Rule- \$1,440 +mileage(\$31.65)	N/C
CPR - Friends & Family	\$0	N/C
CPR - Heart Saver	\$30 - w/book \$45	N/C
CPR - Healthcare Provider (BLS)	\$30 - w/book \$45	N/C
Babysitter Class	\$10	N/C
Ambulance Coverage (Standy-by)	\$60/hour	N/C
Personnel - FF/paramedic	\$25/hour	N/C

**Fire Services**

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
Fire Engine Coverage (Stand-by)	\$257/hour	N/C
Personnel - FF/paramedic	\$25/hour	N/C
Plan Review	Bill Applicable Parties	N/C
Inspection	\$0	N/C

**Fire Service - Wildland**

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



## PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
<b>GENERAL GOVERNMENT FEES</b>		
Returned Check Fee	\$20	N/C

<b>Election Fees</b>		
Declaration of Candidacy	\$35	N/C
Nominating Petition	\$35	N/C
Write In Candidate	\$35	N/C

<b>HISTORICAL COMMISSION</b>		
PG History Volume I	\$26	N/C
PG History Volume II	\$45	N/C
PG History Volume III	\$15	N/C
Walking Tour Booklet	\$3	N/C

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

<b>PARKS</b>		
<b>Park Pavilion Rental</b>		
Half Day	\$35/\$50	N/C
Full Day	\$70/\$85	N/C
Deposit	\$50	N/C
Commercial Rental 1/2 Day	\$75/\$150	N/C
Commercial Rental Full Day	\$100/\$200	N/C
Commercial Deposit	\$100	N/C



## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted Fee Res/Non Res
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### **PARKS CONTINUED**

#### **Sports Field Rental**

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
Half Day	\$75/\$150	N/C
Full Day	\$100/\$200	N/C
Deposit	\$100	N/C
Lights per Field	\$50	N/C
Field Prep per Field	\$50	N/C
Facility Supervisor 1/2 Day	\$40	N/C
Facility Supervisor Full Day	\$80	N/C

### **POLICE**

Fingerprinting	\$0 Res/\$25 Non-Res	N/C
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### **PUBLIC WORKS**

#### **Inspection Fees**

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
Construction Inspection	N/C	3% of Construction Bond
PW Director/City Engineer	N/C	\$80/per hour
Engineer	N/C	55/per hour
Engineer Inspector	N/C	\$40/per hour
Engineering Intern	N/C	\$20/per hour
PW Superintendent	N/C	\$50/per hour
PW Operator 1 & 2	N/C	\$40/per hour
Engineering Consultant( Civil, Structural, Geotechnical or GIS)	N/C	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 Fee Res/Non Res
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### PUBLIC WORKS CONTINUED

#### Construction Fees

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
Street Excavation Permit (6 months)	\$50	\$125
Permit Extension (6 month intervals)	N/C	\$125
Traffic Control Plan Review Fee	N/C	\$40
Asphalt Patch (100 SF min)	N/C	\$100
Asphalt Patch (for each 100 SF above initial)	N/C	\$40
Directional Boring (per LF)	N/C	\$0.25
Pothole	N/C	\$25
Existing Curb and Gutter Replacement (per LF)	N/C	\$0.50
Existing Sidewalk Replacement (per SF)	N/C	\$0.20
Driveway Inspection (per driveway)	N/C	\$100
Street Light Power Cost (per light)	N/C	\$40
After hours Inspection	N/C	\$60
Working without a permit	N/C	\$500
Local Street Closure (per day/per lane/per block)	N/C	\$50
Arterial Street Closure (per day/per lane/per block)	N/C	\$100

#### Other Fees

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
Hydrant Meter Rental (\$1,500 Deposit)	\$50/per month	N/C
Hydrant Water Usage	\$2.50/1,000 gal	N/C
Curb Pins	\$4	N/C
Storm Water Decals	\$2.50	N/C

### RECORDS REQUESTS

#### Photocopies

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
8.5" x 11" Single Sided	\$0.25	N/C
8.5" x 11" Double Sided	\$0.50	N/C
11" x 14" and Larger Single Sided	\$0.75	N/C
8.5" x 11" Color	\$2	N/C
11" x 17" Color	\$4	N/C
22" x 17" Color	\$8.50	N/C
36" x 24" Color	\$15	N/C
42" x 36" Color	\$25	N/C
Certified Copies	\$5	N/C

# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted Fee Res/Non Res
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### RECORDS REQUESTS CONTINUED

#### Record Search

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
First 15 min	\$0	N/C
Over 15 min (per hour or fraction thereof)	\$10	\$12.50

### RECREATION

#### Adult Sports

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
Coed Slow Pitch	\$475	N/C
Fast Pitch	\$750	N/C
Fast Pitch Tournament	\$375	N/C
Men's Basketball (spring)	\$500	N/C
Men's Basketball (winter)	\$575	N/C
Men's Slow Pitch (spring)	\$575	N/C
Men's slow Pitch (fall)	\$475	N/C
Pickleball Tournament (Around the Point)	\$20	N/C
Pickleball Tournament (Tis the Season)	\$10	N/C
Pickleball Tournament (Strawberry Days)	\$10	N/C
Tennis	\$48/\$68	N/C
Volleyball	\$255	N/C
Volleyball Tournament	\$50	N/C
Women's Basketball	\$525	N/C

#### Youth Sports

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
Baseball (Mustang 3-4 grade)	\$78/\$98	N/C
Baseball (Pinto 5-6 grade)	\$78/\$98	N/C
Baseball (Pony 7-8 grade)	\$98/\$115	N/C
Baseball (Colt 9-12 grade)	\$98/\$115	N/C
Basketball Camp (1-2 grade)	\$28/\$42	N/C
Basketball Camp (3-4 grade)	\$28/\$42	N/C
Basketball Camp (5-6 grade)	\$33/\$49.50	N/C
Coach Pitch	\$29/\$43.50	N/C
Cross Country	\$45/\$67.50	N/C
Flag Football (1-2 grade)	\$39/\$58.50	N/C
Flag Football (3-4 grade)	\$39/\$58.50	N/C
Flag Football (5-6 grade)	\$44/\$64	N/C
Flag Football (7-9 grade)	\$44/\$64	N/C
Flag Football (10-12 grade)	\$44/\$64	N/C



# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

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

#### Youth Sports

	Current Fee Res/Non Res	Adopted Fee Res/Non Res
Golf (7 & Under)	\$30/\$45	N/C
Golf (8 & Older)	\$60/\$90	N/C
Golf (Intermediate/Advanced)	\$80/\$120	N/C
Golf (Mothers)	\$60/\$90	N/C
Itty Bitty Ball	\$27/\$40.50	N/C
2nd Grade Basketball	\$38/\$57	\$39/\$58.50
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	\$42/\$62	\$43/\$63
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	\$47/\$67	\$48/\$68
Jr Jazz Bball (6th Boys)	\$58/\$78	\$59/\$79
Jr Jazz Bball (7th-8th Boys and Girls)	\$58/\$78	\$59/\$79
Jr Jazz Bball (9th - 12th Boys)	\$72/\$92	\$73/\$93
Jr Jazz Bball (9th - 12th Girls)	\$72/\$92	\$73/\$93
Little Hoopsters	\$29/\$43.50	N/C
Machine Pitch (8 yr olds)	\$35/\$52.50	N/C
Machine Pitch (9-10 yr olds)	\$41/\$61	N/C
Soccer (Pre-K)	\$27/\$40.50	N/C
Fall Soccer (1-2 grade)	\$40/\$60	N/C
Fall Soccer (3-4 grade)	\$40/\$60	N/C
Fall Soccer (5-6 grade)	\$45/\$65	N/C
Fall Soccer (7-8 grade)	\$45/\$65	N/C
Soccer Camp (Beginner)	\$40/\$60	N/C
Soccer Camp (Intermediate/Advanced)	\$45/\$65	N/C
Softball (10 & Under)	\$40/\$60	N/C
Softball (12 & Under)	\$58/\$78	N/C
Softball (14 & Under)	\$58/\$78	N/C
Softball (17 & Under)	\$58/\$78	N/C
T-Ball	\$29/\$43.50	N/C
Tennis (Lessons)	\$38/\$54	N/C
Tennis (CUTA Tennis Team)	\$90/\$110	N/C
Timp Classic Softball Tournament	\$375	N/C
Track & Field	\$44/\$66	N/C
Volleyball (3-4 grade)	\$38/\$57	N/C
Volleyball (5-6 grade)	\$38/\$57	N/C
Volleyball (7-9 grade)	\$44/\$64	N/C
Volleyball (10-12 grade)	\$44/\$64	N/C

# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

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

#### Youth Sports

Volleyball Camp (7-10 yr old)	\$33/\$49.50	N/C
Volleyball Camp (11 & older)	\$38/\$57	N/C
Wrestling	\$35/\$52.50	N/C

### SWIMMING POOL

#### Passes

Family Full Season	\$180/\$265	N/C
Family Even/Odd Season	\$120/\$190	N/C
Individual Full Season	\$95/\$145	N/C
Senior Individual Resident	\$50	N/C
Senior Individual Non Resident	\$75	N/C
Student Pass	\$70/\$105	N/C

#### Discount Tickets

12 Tickets	\$55	N/C
24 Tickets	\$90	N/C
48 Tickets	\$200	N/C

#### General Admission

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

#### Early Morning Swim

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

#### Swim Team

Per Each Swimmer	\$65/\$85	N/C
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#### Swim Lessons

Per Each Swimmer	\$30/\$35	N/C
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## PLEASANT GROVE CITY FEE SCHEDULE

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

#### Rentals

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

#### Groups

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

#### Special Events/Pricing

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

#### Merit Badge Classes

First Aid, Swimming, Lifesaving	\$5-\$15 per Class	N/C
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### COMBINATION COMMUNITY CENTER AND POOL

#### Resident Family

Resident Everyday / Annual Pass	\$510	N/C
Resident Everyday / Annual Pass w/Discount	\$480	N/C
Odd-Even / Annual Pass	\$450	N/C
Odd-Even / Annual Pass w/Discount	\$360	N/C

#### Non Resident Family

Everyday / Annual Pass	\$675	N/C
Everyday / Annual Pass w/Discount	\$540	N/C
Odd-Even / Annual Pass	\$600	N/C
Odd-Even / Annual Pass w/Discount	\$480	N/C



## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted Fee Res/Non Res
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### UTILITIES

#### Residential Water

	Current Fee	Adopted Fee
Base Fee (Includes 5,000 gal)	\$19.82	\$20.81
Base Fee (Abatement Rate)	\$15.86	\$16.65
5,001 to 10,000 gal (per 1,000 gal)	\$2.40	\$2.52
10,001 to 15,000 gal (per 1,000 gal)	\$3.51	\$3.68
15,001 to 50,000 gal (per 1,000 gal)	\$5.02	\$5.27
50,001 and above (per 1,000 gal)	\$6.01	\$6.31

#### Commercial Water

	Current Fee	Adopted Fee
Base Fee (Includes 5,000 gal)	\$19.82	\$20.81
5,001 to 10,000 gal (per 1,000 gal)	\$2.40	\$2.52
10,001 to 15,000 gal (per 1,000 gal)	\$2.61	\$2.74
15,001 to 50,000 gal (per 1,000 gal)	\$2.81	\$2.95
50,001 to 100,000 gal (per 1,000 gal)	\$3.01	\$3.16
100,001 and above (per 1,000 gal)	\$3.20	\$3.36

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

	Current Fee	Adopted Fee
Base Fee (Includes 90,000 gal)	\$52.51	\$55.14
90,001 and above (per 1,000 gal)	\$2.40	\$2.52

#### Pressurized Irrigation

<b>Residential Rates</b>		
Under .50 Acre	\$31.21	\$32.77
.50 Acre to .99 Acre	\$37.85	\$39.75
1 Acre and Above	\$44.48	\$46.70
Additional Water Surcharge	\$0.00	\$0.00
Abatement Rate	80% of Standard Rate	
<b>Commercial Rates</b>		
<b>For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses</b>		
Base Fee	\$44.48	\$46.70
Per Sq Ft ('000s)	\$0.686600	\$0.720900
- Area over 1.50 Acres		



## PLEASANT GROVE CITY FEE SCHEDULE

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

#### Storm Drain

Monthly Fee per ESU	\$12.48	N/C
Base Fee (Abatement Rate)	\$11.10	N/C

#### Sewer

Base Fee	\$24.60	\$25.44
Base Fee (Abatement Rate)	\$19.68	\$20.35
Usage (per 1,000 gal)	\$2.26	\$2.26

#### Solid Waste

Garbage - 1st Can	\$11.14	N/C
Garbage - Additional Can	\$8.29	N/C
Recycling	\$5.90	N/C

#### Shutoff/Connection Fees

New Connection Fee per Unit	\$30.00	N/C
Unlawful Opening of Meter Box	\$50.00	N/C
Shutoff Notice Fee	\$5.00	N/C
Employee Dispatch Fee	\$20.00	N/C
Reconnection Fee	\$50.00	N/C

#### Drought Relief

Temporary Fee	\$0.00	\$0.00
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# 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 equal 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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