

Adopted Budget for the fiscal year July 1, 2019— June 30, 2020

ADOPTED BUDGET

FY 2019 - 2020



www.pgcity.org

Pleasant Grove 
Utah's City of Trees

PLEASANT GROVE CITY, UTAH

Pleasant Grove City

State of Utah

Final Budget

Fiscal Year July 1, 2019 to June 30, 2020



Elected Officials

Mayor Guy Fugal

Dianna Andersen	Eric Jensen	Cyd LeMone	Todd Williams	Lynn Walker
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Prepared by:

Denise Roy, Finance Director

Christian Larsen, Payroll Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pleasant Grove City
Utah**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

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

We are pleased to submit to you the budget for the 2019-2020 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/fund balance) of \$16,923,580 and total governmental revenues of \$24,738,775. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$16,502,919. 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 2020 budget, the budget adopted was higher than FY 2019 estimated actuals by \$23,090. 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 3% for City employees. For a city of over 39,000 residents, Pleasant Grove has a relatively small work force. The City provided funding to hire a part-time Fire Administrative Assistant and a Community Development Contract Planner. The City has committed monies to fund a city-wide employee compensation study during FY2020.

Health insurance premiums is always a major factor in personnel costs. The City was able to remain with their current health plan provider, funding the 6.5% increase, 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. The target is to keep personnel expenses at 75% of the General Fund expenses, this continues to be an challenge each year as health insurance premiums continue to increase.

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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 substantial 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 \$1,450,000, \$424,250 was allocated in FY2019 to complete the Public Safety Buildings and a detention basin in the newly renovates Downtown Park. The remaining \$1,025,750 is allocated for City Center Remodel, vehicles purchases, minor improvements and other equipment City-wide.

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

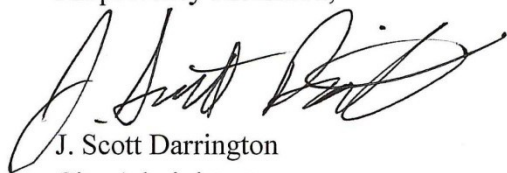
Other capital-related expenditures will occur to fund repair and improvements to the City's utility infrastructure. These projects include: water line replacements, sewer line re-linings, and storm water ditch repairs.

The construction of the Public Safety Facilities were completed in FY2019. The City also rebuilt the Discovery and Downtown Parks.

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,



J. Scott Darrington
City Administrator

Mayor & City Council

Mayor Guy Fugal



City Council Members



Dianna Andersen



Eric Jensen



Cyd LeMone

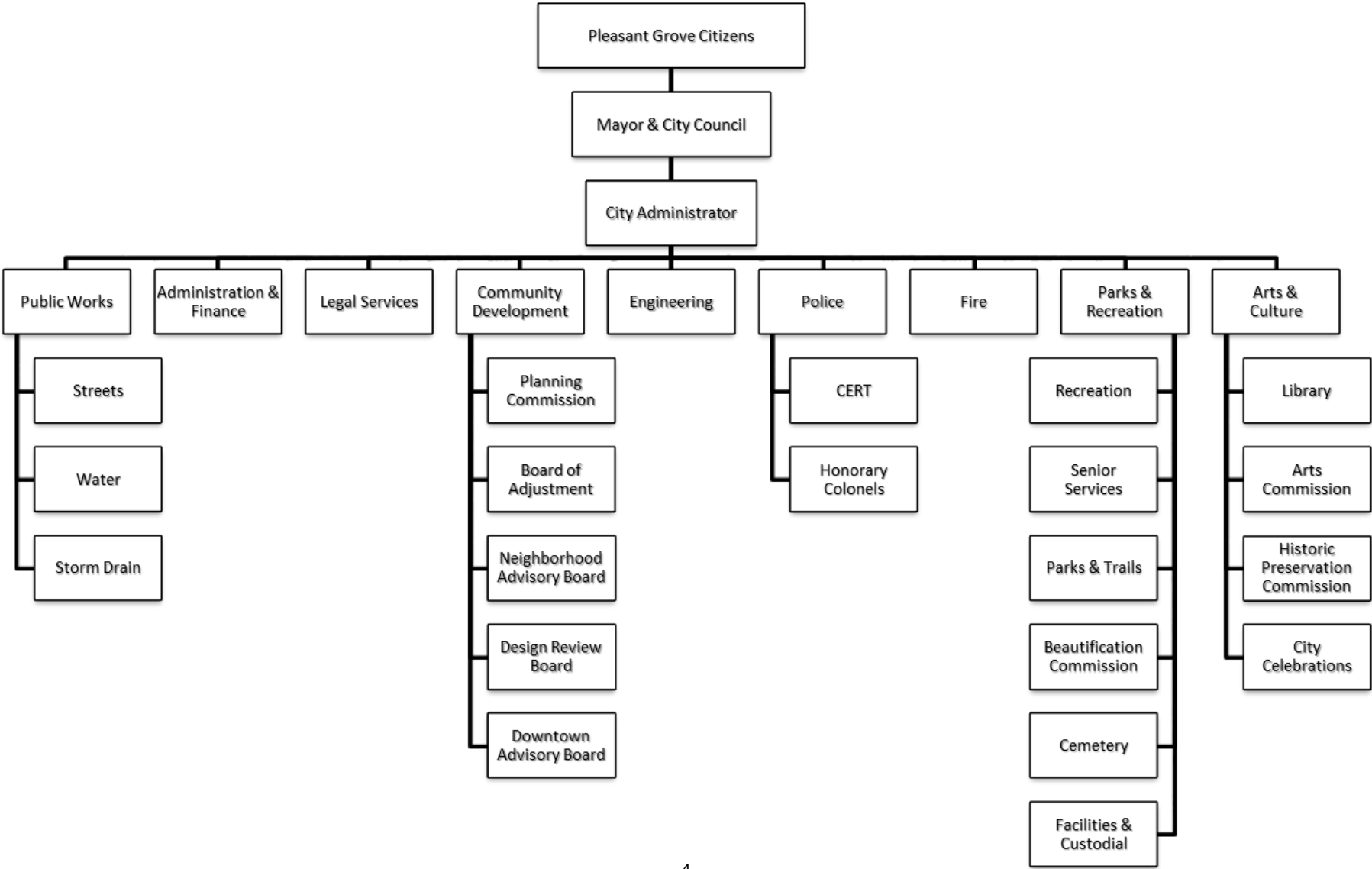


Todd Williams



Lynn Walker

Pleasant Grove City



Mission

Mission

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

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

Vision

Vision

To become the best-run city in Utah

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

Strategies

Strategies

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

Three key strategies essential to achieving our Vision

Values

Values

Safe Consistent Courteous

Prioritized ways in which we exhibit professionalism

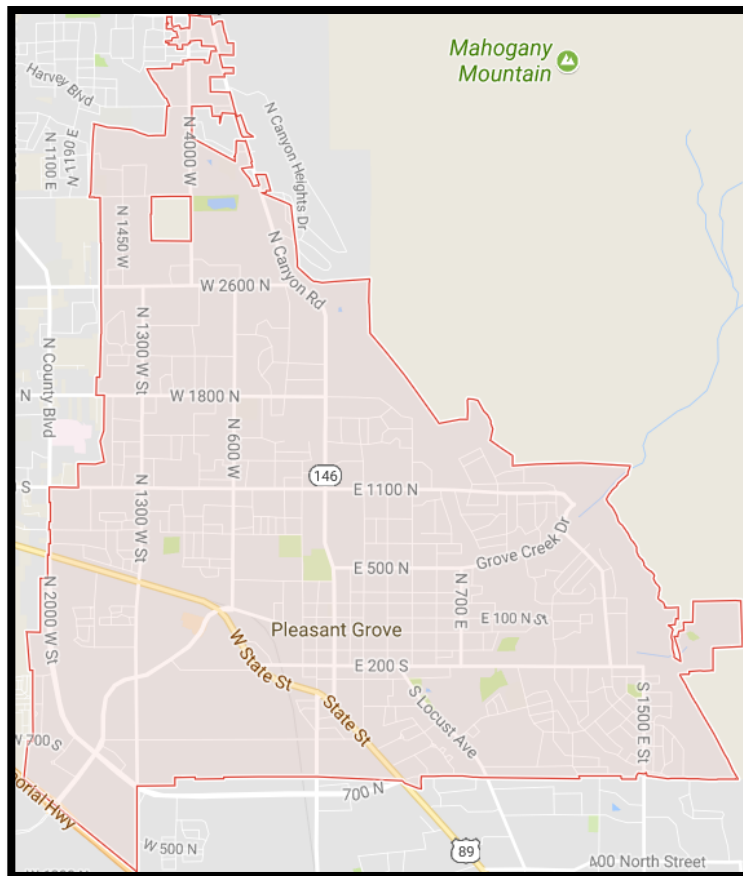
Summary Information



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



Main Street circa 1950

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

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

Budget Management Guidelines

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

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

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

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

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

Utility Fund Budgets. The maintenance of safe, reliable, and affordable service is required for City utilities on a long-term basis. Therefore, the City will maintain five 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

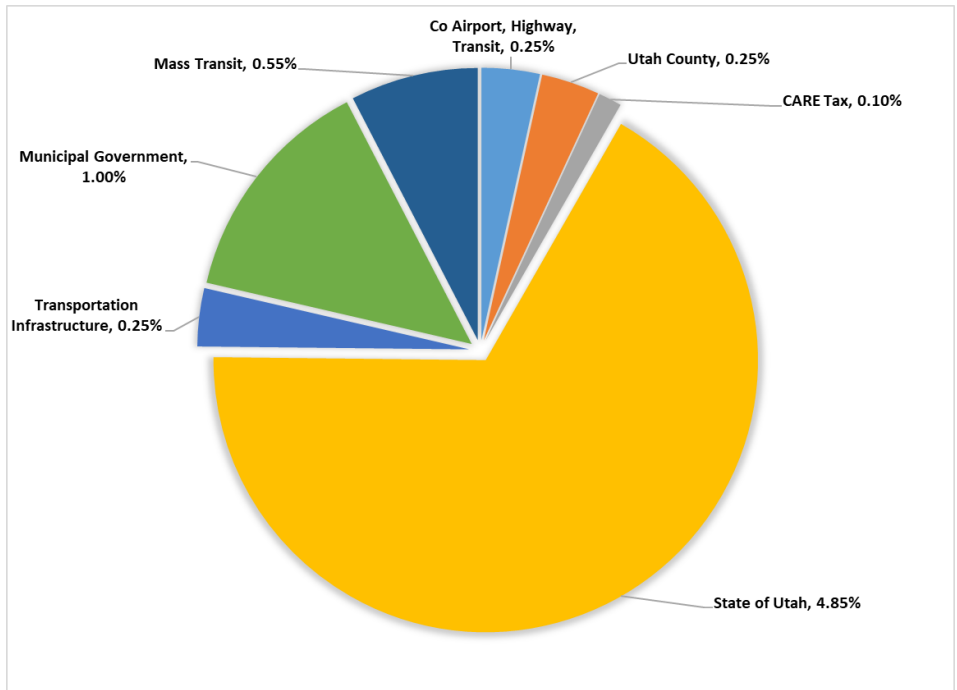
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent 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 51% of total tax revenue and 41% of total General Fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined by the Utah State legislature.

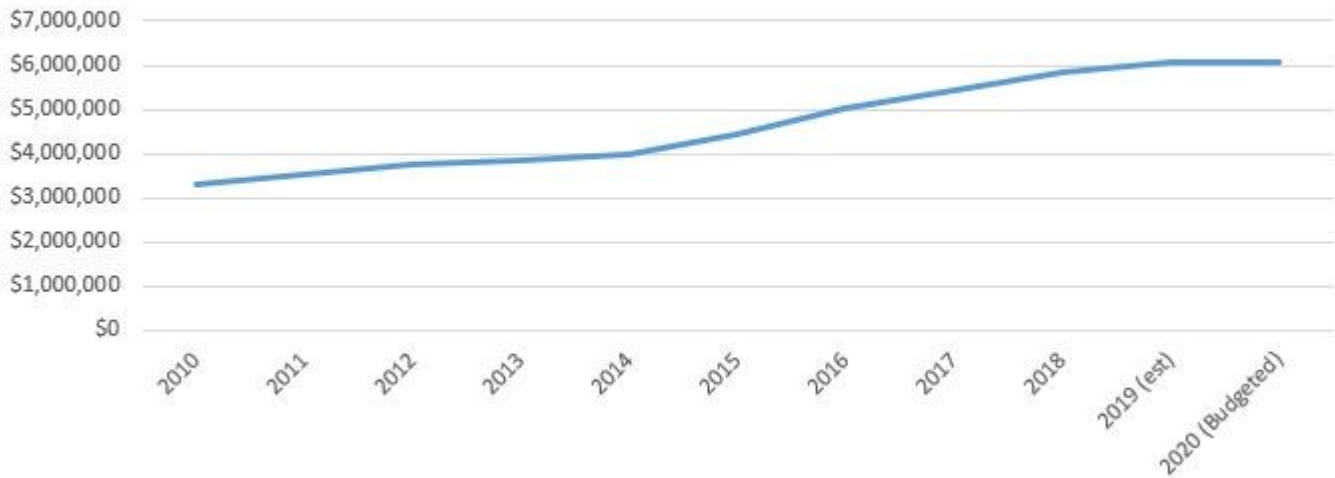
All taxable sales that take place in Pleasant Grove are taxed at a rate of 7.25%. 1% of the 7.25% is distributed to local taxing entities. According to the formula established by the State, one-half of this 1% is distributed directly to the local taxing entity in which the sale occurred. The other half is put into a statewide pool and distributed based on the population of all local taxing entities. Pleasant Grove has a large population relative to its taxable sales and thus receives in excess of \$1 for every dollar of sales tax collected in the City. For the year ending June 30, 2019, Pleasant Grove received \$1.50 for every \$1.00 of local option sales tax collected in the City.



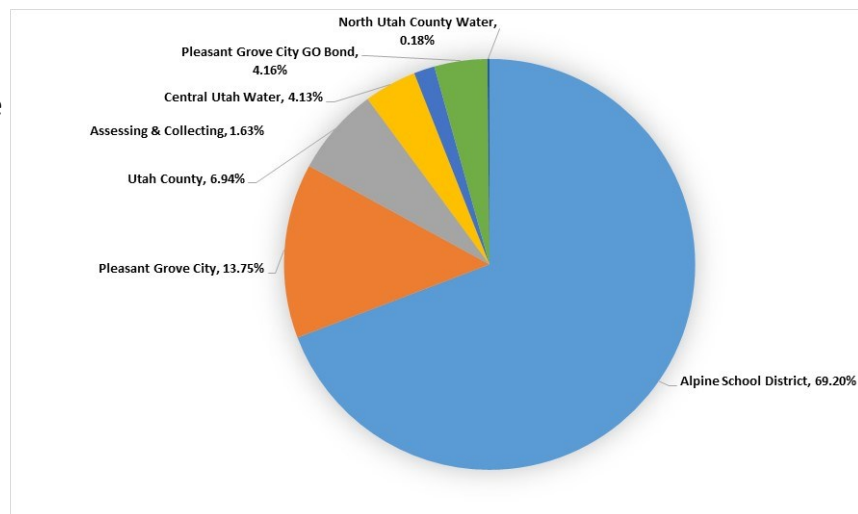
Since 2010, the City has experienced growing sales tax revenue each year. Sales tax revenues for 2019 are estimated to be 3.8% higher than the amount received in 2018. The percentage growth in sales tax revenues from 2010 to 2019 was 6.31% on average per year. For the 2020 fiscal year we are forecasting sales tax increase of .38%. Sales tax revenue collections, for the past ten years, are shown on the graph below.

The City is forecasting sales tax revenues of \$6,057,366 for FY 2020, with FY 2019 actuals being estimated at \$6,080,456. The FY 2020 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.

Pleasant Grove City Sales Tax Revenue (2009 - 2020)



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



For the 2019 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of .96% of the taxable value their home. Pleasant Grove City will receive 17.91% 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 \$319.20 from a home with a market value of \$334,700.

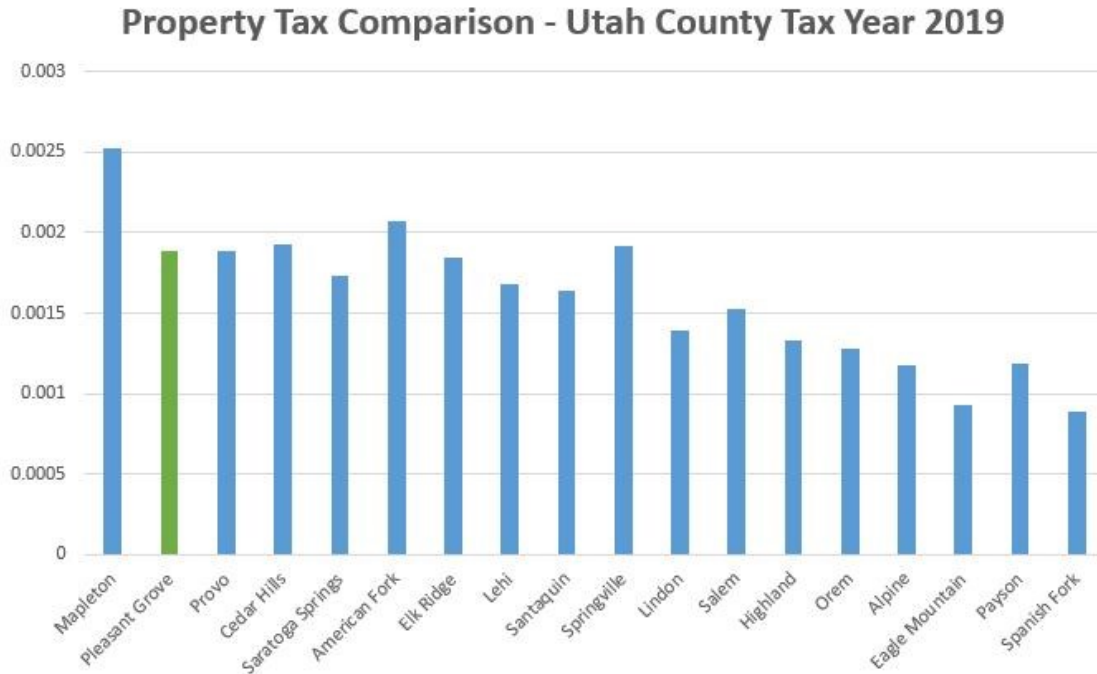
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations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

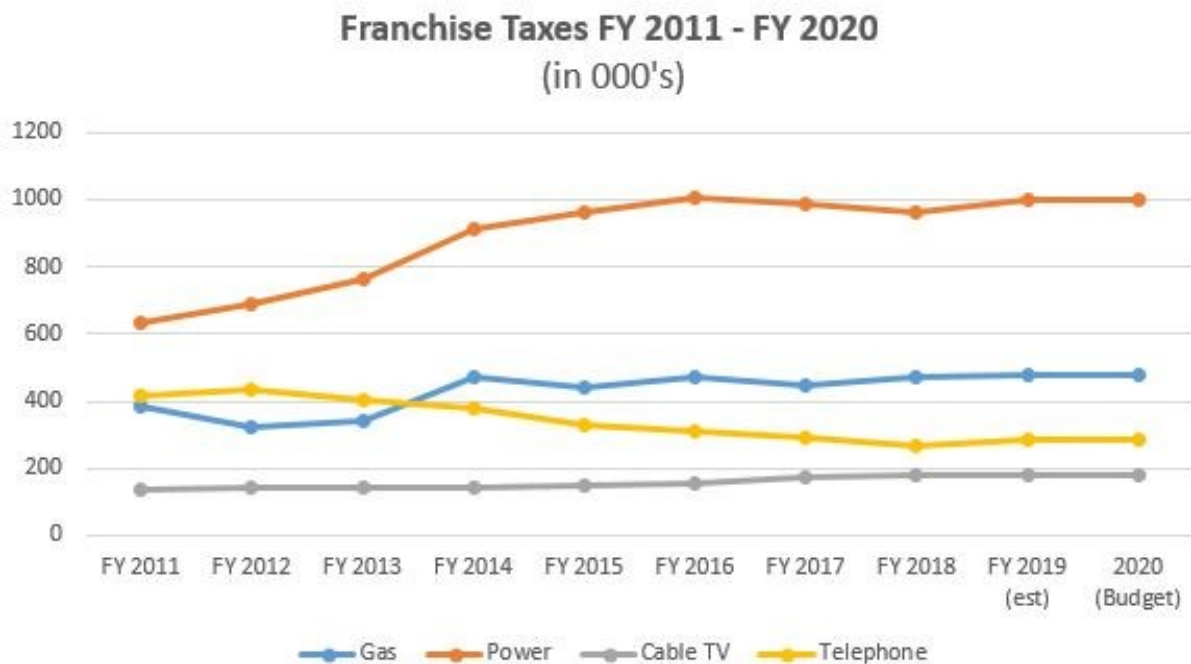
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values. 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 2019 tax year. The average property tax for the cities shown below is .001584 and the median is .001538. Pleasant Grove's rate for the 2018-2019 fiscal year is .001734.



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 \$.71 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 3 of these areas: (1) the Gateway Community Development Area, and, (2) the 1300 West Community Development Project Area, and (3) the Grove Tower Area. Revenues are generated by the incremental tax revenue produced within those areas. These revenues are then distributed according to individual development agreements.

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

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

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

Enterprise Activities

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

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

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

Culinary Water - Residential									
	Adopted				Projected				
	2017	2018	2019	2020	2021	2022	2023		
Base Fee	\$ 19.82	\$ 20.81	\$ 21.85	\$ 22.94	\$ 24.09	\$ 25.29	\$ 26.56		
Usage per 1,000 gallon									
0 to 5,000 Gallons									
5,001 to 10,000 Gallons	\$ 2.40	\$ 2.52	\$ 2.65	\$ 2.78	\$ 2.92	\$ 3.06	\$ 3.22		
10,001 to 15,000 Gallons	3.51	3.68	3.86	4.06	4.26	4.47	4.70		
15,001 to 50,000 Gallons	5.02	5.27	5.53	5.81	6.10	6.41	6.73		
50,001 and Above	6.01	6.31	6.63	6.96	7.30	7.67	8.05		

Culinary Water- Commercial									
	Adopted				Projected				
	2017	2018	2019	2020	2021	2022	2023		
Base Fee	\$ 19.82	\$ 20.81	\$ 21.85	\$ 22.94	\$ 24.09	\$ 25.29	\$ 26.56		
Usage per 1,000 gallon									
0 to 5,000 Gallons									
5,001 to 10,000 Gallons	\$ 2.40	\$ 2.52	\$ 2.65	\$ 2.78	\$ 2.92	\$ 3.06	\$ 3.22		
10,001 to 15,000 Gallons	2.61	2.74	2.88	3.02	3.17	3.33	3.50		
15,001 to 50,000 Gallons	2.81	2.95	3.10	3.25	3.41	3.59	3.77		
50,001 and 100,000 Gallons	3.01	3.16	3.32	3.48	3.66	3.84	4.03		
100,001 and Above	3.20	3.36	3.53	3.70	3.89	4.08	4.29		

Pressurized Irrigation							
Rate Code	Adopted				Projected		
	2017	2018	2019	2020	2021	2022	2023
Residential Rates							
Under .50 Acre	\$ 31.21	\$ 32.77	\$ 34.41	\$ 36.13	\$ 2.65	\$ 2.78	\$ 2.92
.50 Acre to .99 Acre	37.85	39.75	41.74	43.82	46.02	48.32	50.73
1 Acre and Above	44.48	46.70	49.04	51.49	54.07	56.77	59.61
Commercial Rates							
For commercial parcels in excess of 1.5 irrigable ac.- including schools, churches, and agricultural uses							
Base Fee	\$ 44.48	\$ 46.70	\$ 49.04	\$ 51.49	\$ 54.07	\$ 56.77	\$ 59.61
Per Sq. Ft ('000s)	0.6866	0.7209	0.7570	0.7948	0.8346	0.8763	0.9201
-Area over 1.50 Acres							

Storm Drain							
Rate Code	Adopted				Projected		
	2017	2018	2019	2020	2021	2022	2023
990 ESU	\$ 12.48	\$ 12.48	\$ 13.10	\$ 14.41	\$ 15.14	\$ 15.89	\$ 16.69

Sanitary Sewer							
Rate Code	Adopted				Projected		
	2017	2018	2019	2020	2021	2022	2023
321 Base Monthly Fee	\$ 16.83	\$ 17.67	\$ 17.85	\$ 18.59	\$ 19.05	\$ 19.53	\$ 20.02
TSSD Base Fee	7.77	7.77	7.77	7.96	8.16	8.37	8.58
Consumption (1k gallons)	2.26	2.26	2.26	2.32	2.37	2.43	2.49

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 \$25,652,696 for the 2019-2020 fiscal years. This is compared to a final 2018-2019 budget of \$36,162,589. This budget includes carryovers from FY2018, 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 2019—2020 fiscal year, the City's enterprise fund budgets forecast revenues of \$16,502,919 and operating expenses of \$11,904,199. The previous year's final budgeted revenues and operating expenses were \$15,612,500 and \$12,059,858 respectively.

The increased revenue is a result of an increase in utility rates that took place on August 1, 2019.

Consolidated Budget

All Governmental Funds

2019-2020 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2020 Budget Total	FY 2019 Final Budget	FY 2018 Actual
Revenues							
Taxes & Special Assessments	11,858,169	900,000	-	924,986	13,683,155	13,038,857	12,969,358
Licenses & Permits	656,700	-	-	-	656,700	620,750	897,656
Intergovernmental Revenues	80,000	-	-	-	80,000	444,868	96,436
Charges for Services	1,124,611	1,493,510	-	-	2,618,121	2,539,021	2,963,020
Fines and Forfeitures	398,850	-	-	-	398,850	448,350	365,323
Other Revenues	1,030,250	2,177,250	405,695	1,500	3,614,695	3,129,242	4,292,775
Developer Payments	-	1,553,604	349,650	-	1,903,254	1,903,889	3,103,798
Class C Reserve Funds	1,784,000	-	-	-	1,784,000	1,300,000	1,293,595
Proceeds from Debt Issuance	-	-	-	-	-	-	-
Use of/(Contr To) Fund Balance	1,413,784	(737,490)	(36,430)	(1,500)	638,364	12,552,352	(1,476,201)
Transfers	(2,348,994)	691,587	1,582,407	350,557	275,557	185,261	831,340
Total Budgeted Revenue	15,997,370	6,078,461	2,301,322	1,275,543	25,652,696	36,162,589	25,337,099
Expenditures							
Operations							
Salaries & Wages	7,132,668	1,183,803	-	-	8,316,471	8,414,239	7,689,446
Employee Benefits	4,225,486	465,856	-	-	4,691,342	4,149,939	3,634,075
Operating Expenditures	3,629,605	2,875,198	-	-	6,504,803	9,949,309	6,061,384
Overhead Allocation	(2,040,389)	-	-	-	(2,040,389)	(2,040,389)	(2,020,139)
Equipment and Capital Improvements	3,050,000	-	1,431,445	-	4,481,445	11,775,453	4,576,033
Debt Service/Lease Payments	-	1,553,604	869,877	1,275,543	3,699,024	3,914,038	5,396,299
Total Budgeted Expenditures	15,997,370	6,078,461	2,301,322	1,275,543	25,652,696	36,162,589	25,337,099

Consolidated Budget

Enterprise Funds 2019-2020 City Budget

	Water	Sewer	Storm Drain	Sanitation	FY 2020 Budget Total	FY 2019 Final Budget	FY 2018 Actual Total
Operating Revenues							
Charges for Services	7,560,000	5,160,919	2,200,000	1,150,000	16,070,919	15,179,500	15,386,475
Other Operating Revenue	105,000	25,000	-	302,000	432,000	433,000	222,740
Total Operating Revenues	7,665,000	5,185,919	2,200,000	1,452,000	16,502,919	15,612,500	15,609,215
Operating Expenses							
Salaries & Wages	512,334	358,600	274,450	-	1,145,384	1,151,034	1,012,314
Employee Benefits	293,320	243,820	179,300	-	716,440	701,130	704,533
Operating Expenses	2,084,529	3,745,400	521,284	1,452,000	7,803,213	7,985,363	7,464,848
Depreciation	1,462,671	394,409	382,082	-	2,239,162	2,222,331	2,328,576
Total Operating Expenses	4,352,854	4,742,229	1,357,116	1,452,000	11,904,199	12,059,858	11,510,271
Operating Income/(Loss)	3,312,146	443,690	842,884	-	4,598,720	3,552,642	4,098,944
Non-Operating Revenues/(Expenses)							
Impact Fees	300,000	150,000	150,000	-	600,000	600,000	1,075,128
Other Contributions	100,000	200,000	55,000	-	355,000	355,000	4,637,271
Interest Income	30,000	55,000	30,000	-	115,000	86,000	166,718
Interest Expense	(616,502)	(5,940)	(391,797)	-	(1,014,239)	(987,555)	(937,823)
Other Revenues/(Expenses)	-	-	(7,065)	-	(7,065)	(7,065)	47,098
Total Non-Operating Revenues/(Expenses)	(186,502)	399,060	(163,862)	-	48,696	46,380	4,988,392
Transfers In/(Out)	(150,000)	(100,000)	325,000	-	75,000	75,000	75,000
Change in Net Assets	2,975,644	742,750	1,004,022	-	4,722,416	3,674,022	9,162,336

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, 2019 the City had \$663,562 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 2020 budget, it is anticipated that all but \$41,490 of reserves would be spent. In the 2020 budget Pleasant Grove anticipates using current year tax revenues and \$919,036 of reserves to complete 2020 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

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

Cultural Arts

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

Library Grants

Each year the City's library receives donations and grants for various needs. In the 2020 budget, the City is budgeting to use the remaining 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 2020 budget, the City is budgeting to use \$1,025,750 of previously accumulated surpluses in the general fund to complete certain projects throughout the City. The majority of the funds will be used to renovate City Hall, complete construction of Public Safety Facilities, purchase of equipment and purchase of State Street traffic lights.

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 2019, the City anticipates the fund balance in capital equipment to decrease by \$36,430 to cover future year purchases and leases.

Enterprise Funds

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

Budget Process

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

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

Preparation

Under the direction of the City Finance Director, budgets are prepared for general, special revenue, debt service, 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 2018	<ul style="list-style-type: none">• Present proposed Fiscal 2020 budget work sessions• Review revenue forecasts• Distribute supplemental and capital improvement budget documents to departments
January	<ul style="list-style-type: none">• January 16 – Budget Discussion with City Administrator and Directors• Supplemental and capital improvement budget documents returned to Finance
February	<ul style="list-style-type: none">• February 8 – Budget Discussion with City Administrator, Directors, Mayor & City Council• Distribute operational budget documents to departments• 5-year capital improvement packets returned to Finance
March	<ul style="list-style-type: none">• March 5 - Budget Work Session (Operational & Capital)
April	<ul style="list-style-type: none">• Proposed budget worksheets are prepared based on recommendations from March budget work session• Review 5-year capital improvement packets and budget worksheet with directors and administration• April 16 - Budget Work Session (Operational ,Utility rates & Fees)• Finance to prepare final proposed documents to be presented to Municipal Council
May	<ul style="list-style-type: none">• May 7 - Proposed budgets presented to the Municipal Council
June	<ul style="list-style-type: none">• Budget to be adopted by this date per State Code if not holding a Truth in Taxation hearing June 30<ul style="list-style-type: none">June 4 – Discussion and Public HearingJune 25 – Discussion and Final Budget Adoption
July	<ul style="list-style-type: none">• Truth in Taxation hearings held• Submit budget to Utah State Auditor’s office
August	<ul style="list-style-type: none">• 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 2019-2020



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, 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

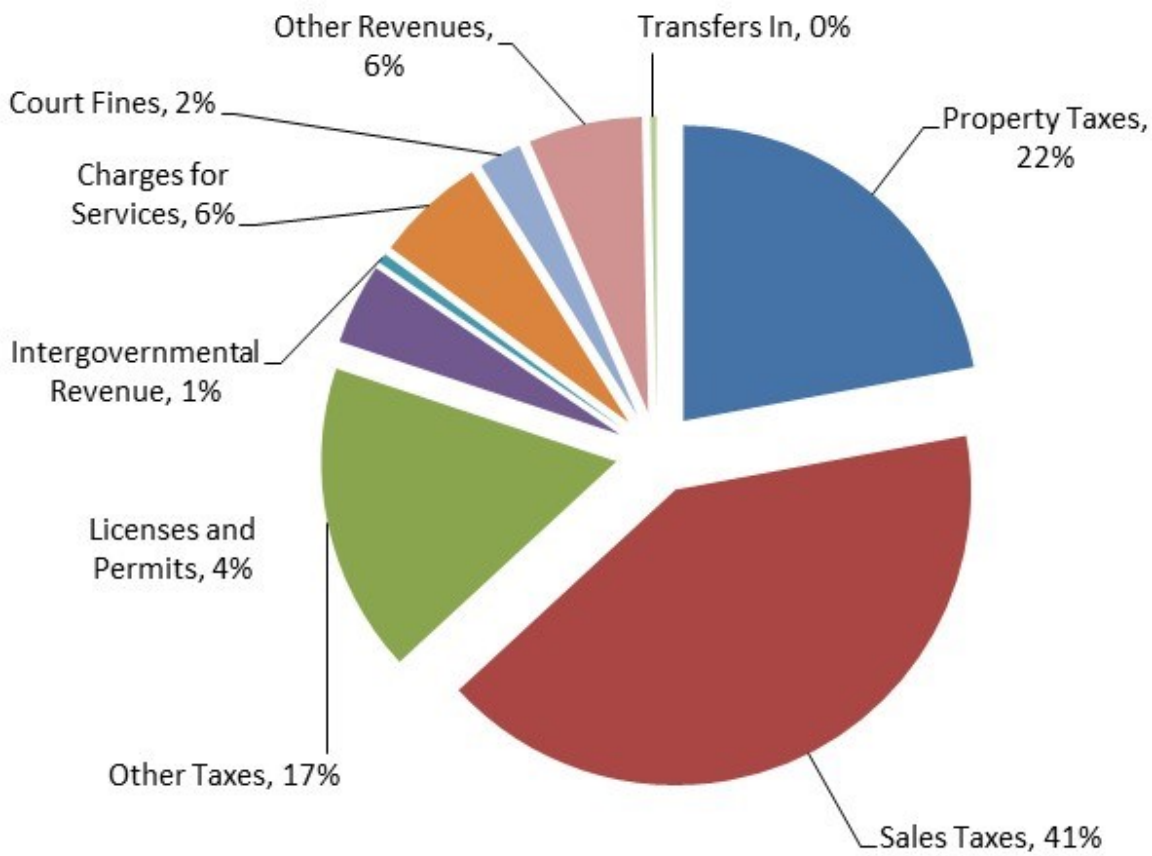
The Storm Drain division implements MS4 (Municipal Separate Storm Sewer Systems) Permit requirements for program 4 (Construction site controls) and program 5 (Post-Construction site controls) in accordance with approved program descriptions; inspects and performs oversight on all aspects of the construction 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.

	Actual-2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual	Adopted FY 2020 Budget
General Fund Revenues					
Property Taxes	3,221,909	3,082,798	3,082,798	3,177,938	3,267,499
Sales Taxes	5,836,311	5,690,998	5,690,998	6,057,366	6,080,456
Other Taxes	2,416,474	2,470,365	2,470,365	2,298,110	2,510,214
Licenses and Permits	897,656	620,750	620,750	628,250	656,700
Intergovernmental Revenue	96,436	80,000	267,512	519,173	80,000
Charges for Services	1,107,363	870,021	870,021	844,250	893,031
Court Fines	273,982	395,850	395,850	259,850	346,350
Other Revenues	2,814,122	359,350	372,346	434,317	921,750
Transfers In	33,860	38,860	38,860	38,860	50,000
Total General Fund Revenues	16,698,113	13,608,992	13,809,502	14,258,114	14,806,000



	Actual-2018	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenses	Adopted FY 2020 Budget
Mayor & City Council					
Salaries & Wages	54,321	54,000	54,000	54,000	54,366
Benefits	135,214	140,705	140,705	141,205	148,359
Operating Expenditures	55,689	8,500	8,500	8,000	8,500
Total Mayor & Council	245,225	203,205	203,205	203,205	211,225
Municipal Court					
Salaries & Wages	162,511	154,440	154,440	146,000	129,146
Benefits	43,684	52,650	52,650	40,833	38,091
Operating Expenditures	17,444	17,000	17,000	22,879	17,000
Total Municipal Court	223,640	224,090	224,090	209,712	184,237
Other Expenditures					
Fox Hollow Contribution	240,000	240,000	240,000	240,000	240,000
Prop/Liability Insurance	208,958	225,000	225,000	225,000	225,000
Technology	140,161	144,592	144,592	140,000	144,592
Operating Expenditures	465,307	565,578	2,605,638	2,469,609	587,672
Total Other Expenditures	1,054,427	1,175,170	3,215,230	3,074,609	1,197,264
Legal					
Salaries & Wages	225,879	232,000	232,000	230,000	241,242
Benefits	99,595	114,325	114,325	105,746	128,690
Operating Expenditures	19,867	30,480	30,480	33,903	31,980
Total Legal	345,341	376,805	376,805	369,649	401,912
Physical Facilities					
Salaries & Wages		19,350	19,350	-	19,350
Benefits		2,020	2,020	-	2,020
Operating Expenditures	434,202	366,796	366,796	371,410	372,400
Total Physical Facilities	434,202	388,166	388,166	371,410	393,770
Administrative Services					
Salaries & Wages	559,030	610,000	610,000	586,500	609,024
Benefits	272,131	297,940	297,940	286,100	331,830
Operating Expenditures	44,099	63,350	63,350	51,450	63,350
Total Administrative Serv	875,260	971,290	971,290	924,050	1,004,204

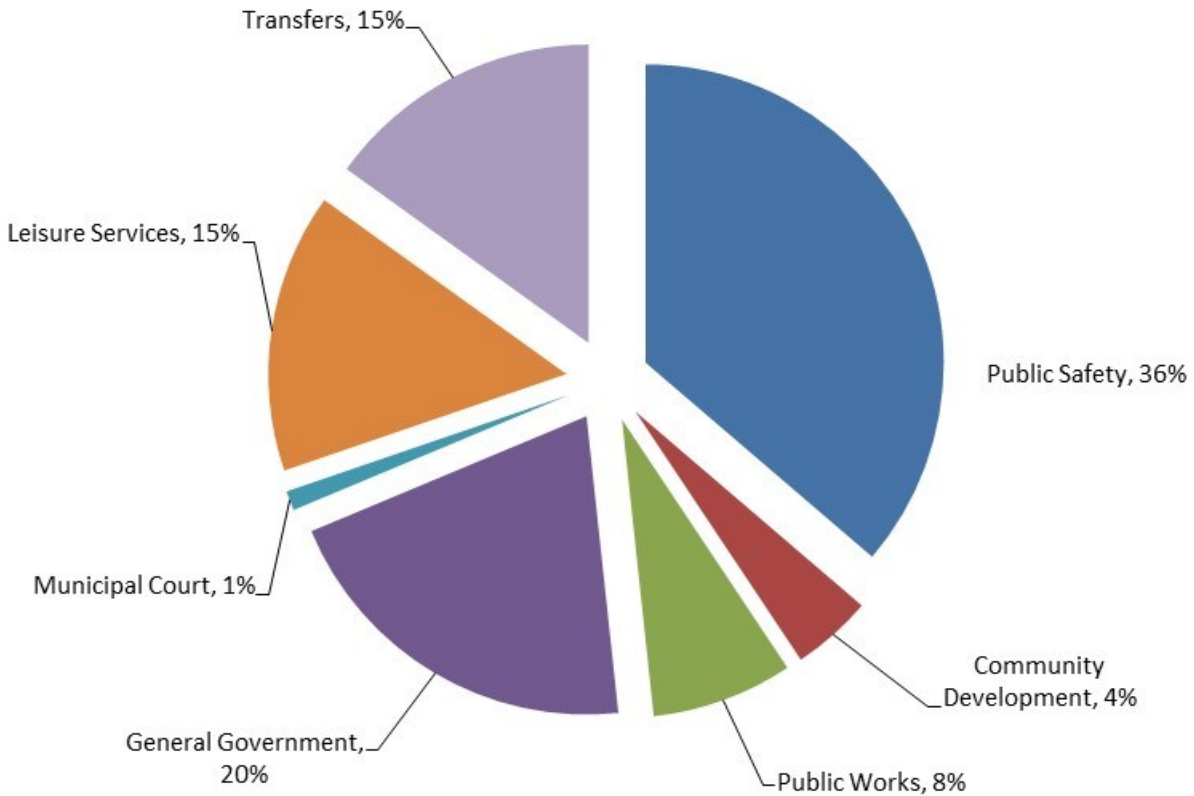
	Actual-2018	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenses	Adopted FY 2020 Budget
Engineering					
Salaries & Wages	128,149	221,590	221,590	211,000	225,156
Benefits	81,810	128,651	128,651	121,550	140,895
Operating Expenditures	134,438	115,650	115,650	104,650	110,650
Total Community Develop	344,396	465,891	465,891	437,200	476,701
Community Development					
Salaries & Wages	384,638	418,729	418,729	387,000	443,078
Benefits	204,430	251,600	251,600	216,000	263,655
Operating Expenditures	60,513	51,616	51,616	79,100	51,616
Total Community Develop	649,582	721,945	721,945	682,100	758,349
Police					
Salaries & Wages	1,947,546	2,028,674	2,040,840	1,988,500	2,127,263
Benefits	1,242,428	1,385,273	1,385,273	1,248,500	1,539,687
Operating Expenditures	415,002	367,300	379,949	489,743	369,940
Total Police	3,604,975	3,781,247	3,806,062	3,726,743	4,036,890
Fire					
Salaries & Wages	1,195,632	1,236,584	1,340,865	1,300,000	1,270,276
Benefits	523,287	603,350	603,350	526,303	667,350
Operating Expenditures	223,049	212,600	553,300	667,957	212,600
Total Fire	1,941,968	2,052,534	2,497,515	2,494,260	2,150,226
Animal Control					
Salaries & Wages	26,831	35,700	35,700	28,000	35,786
Benefits	2,620	3,320	3,320	2,800	3,320
Operating Expenditures	72,832	74,600	74,600	64,750	74,600
Total Animal Control	102,283	113,620	113,620	95,550	113,706
Economic Development					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	30,000	30,000	30,000	7,000	30,000
Total Animal Control	30,000	30,000	30,000	7,000	30,000

	Actual-2018	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenses	Adopted FY 2020 Budget
Streets					
Salaries & Wages	240,045	242,796	242,796	257,000	255,857
Benefits	150,171	153,800	153,800	164,141	165,872
Operating Expenditures	439,414	432,500	416,902	396,192	432,500
Total Streets	829,630	829,096	813,498	817,333	854,229
Library					
Salaries & Wages	379,231	457,292	457,292	451,000	494,786
Benefits	98,897	128,100	128,100	95,212	129,949
Operating Expenditures	170,212	152,450	178,810	214,281	152,450
Total Library	648,340	737,842	764,202	760,493	777,185
Senior Citizen Center					
Salaries & Wages	43,071	43,510	43,510	42,000	45,397
Benefits	4,341	4,428	4,428	4,450	4,673
Operating Expenditures	4,043	4,200	4,200	4,000	4,902
Total Sr Citizen Center	51,456	52,138	52,138	50,450	54,971
Parks					
Salaries & Wages	553,134	555,955	581,955	578,632	599,351
Benefits	320,112	334,700	334,700	327,343	373,735
Operating Expenditures	161,906	169,010	169,010	168,445	194,010
Total Parks	1,035,152	1,059,665	1,085,665	1,074,420	1,167,096
Recreation					
Salaries & Wages	221,601	224,000	224,000	224,000	243,010
Benefits	146,875	155,910	155,910	154,916	176,365
Operating Expenditures	36,132	42,214	42,214	33,500	42,214
Total Recreation	404,609	422,124	422,124	412,416	461,589
Leisure Services					
Salaries & Wages	94,110	95,795	95,795	96,000	99,105
Benefits	48,809	51,200	51,200	52,100	55,610
Operating Expenditures	12,439	15,950	15,950	8,450	15,950
Total Leisure Services	155,358	162,945	162,945	156,550	170,665

	Actual-2018	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenses	Adopted FY 2020 Budget
Custodial Services					
Salaries & Wages	110,670	170,465	170,465	130,000	206,305
Benefits	40,922	73,885	73,885	52,354	68,605
Operating Expenditures	35,739	32,050	32,050	42,736	32,050
Total Custodial Services	187,332	276,400	276,400	225,090	306,960
Admin Allocation	(2,020,138)	(2,040,389)	(2,040,389)	(2,040,389)	(2,040,389)
Total Operating Expenditures	11,143,037	12,003,784	14,550,402	14,051,851	12,710,792

General Fund Expenditures

	Actual-2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenses	Adopted FY 2020 Budget
Transfer To:					
Capital Equipment	511,657	511,657	511,657	511,657	511,657
Capital Projects	475,000	-	1,121,983	1,121,983	1,025,750
E911	394,820	454,060	454,060	454,060	462,429
Class C Road Funds	424,620	346,964	346,964	346,964	346,964
Recreation Programs	76,958	81,809	81,809	81,809	81,809
Swimming Pool	180,106	180,106	180,106	180,106	161,737
Cultural Arts	22,612	30,612	30,612	30,612	30,612
Care Tax	-	-	80,000	80,000	
Total Transfers	2,085,773	1,605,208	2,807,191	2,807,191	2,620,958
Total Operating Expenditures	11,143,037	12,003,784	14,550,402	14,051,851	12,710,792
Total Contribution to/(Use of) FB	3,469,303	(0)	(3,548,093)	(2,600,928)	(525,750)
Beginning Fund Balance	2,925,372	6,394,675	6,394,675	6,394,675	3,793,747
Ending Fund Balance	6,394,675	6,394,675	2,846,581	3,793,747	3,267,997



Class C Road Funds

	Prior Year Actual - 2018	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Class C Road Funds	1,293,595	1,300,000	1,300,000	1,300,000	1,300,000
Sales Tax Road Funding					484,000
Miscellaneous Revenue	70,658	-	-	30,000	-
Transfer from General Fund	424,620	346,964	346,964	346,964	346,964
Total Revenues	1,788,873	1,646,964	1,646,964	1,676,964	2,130,964
Expenditures					
Operating Expenditures		-	-	-	-
Lease Payments		-	-	-	-
Road Maintenance	1,417,887	1,761,817	1,761,817	1,300,000	3,050,000
Transportation Master Plan Update		80,000	80,000	80,000	
Transfer to Debt Service	557,505	-	-	-	-
Total Expenditures	1,975,392	1,841,817	1,841,817	1,380,000	3,050,000
Contribution to/(Use of) FB	(186,520)	(194,853)	(194,853)	296,964	(919,036)
Beginning Fund Balance	850,082	663,562	663,562	663,562	960,526
Ending Fund Balance	663,562	468,709	468,709	960,526	41,490

Cemetery

General Fund

	Prior Year Actual - 2018	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated	
				Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Cemetery Opening/Closing	155,650	125,000	125,000	148,000	125,440
Cemetery Lot Sales	132,900	95,000	95,000	85,000	106,140
Total Revenues	288,550	220,000	220,000	233,000	231,580
Expenditures					
Salaries and Wages	23,215	33,730	33,730	29,100	34,170
Benefits	2,372	3,520	3,520	3,350	3,520
Operating Expenditures	41,502	68,890	122,967	93,100	68,890
Transfer to General Fund	33,860	38,860	38,860	38,860	50,000
Transfer to Storm Drain	75,000	75,000	75,000	75,000	75,000
Total Expenditures	175,949	220,000	274,077	239,410	231,580
Contribution to/(Use of) FB	112,601	-	(54,077)	(6,410)	-
Beginning Fund Balance	210,328	322,928	322,928	268,851	262,441
Ending Fund Balance	322,928	322,928	268,851	262,441	262,441

Risk Management

General Fund

	Prior Year Actual-2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Unemployment Premiums	36,770	38,000	38,000	36,000	19,000
Total Revenues	36,770	38,000	38,000	36,000	19,000
Expenditures					
Unemployment Expense	523	10,000	10,000	1,000	10,000
Total Expenditures	523	10,000	10,000	1,000	10,000
Contribution to/(Use of) FB	36,247	28,000	28,000	35,000	9,000
Beginning Fund Balance	201,604	237,850	237,850	237,850	272,850
Ending Fund Balance	237,850	265,850	265,850	272,850	281,850

Dental

General Fund

	Prior Year Actual-2018	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Employee Premiums	31,248	28,000	28,000	25,000	28,000
Employer Premiums	79,214	104,000	104,000	104,000	114,000
	-	-	-	-	-
Total Revenues	110,462	132,000	132,000	129,000	142,000
Expenditures					
Dental Claim Payments	104,409	116,000	116,000	116,000	120,000
Total Expenditures	104,409	116,000	116,000	116,000	120,000
Contribution to/(Use of) FB	6,053	16,000	16,000	13,000	22,000
Beginning Fund Balance	259,870	265,922	265,922	265,922	278,922
Ending Fund Balance	265,922	281,922	281,922	278,922	300,922

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 Grove 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 3 of these areas: (1) the Gateway Community Development Area, (2) the 1300 West Community Development Project Area, and (3) the Grove Tower Area. Revenues are generated by the incremental tax revenue produced within those areas. These revenues are then distributed according to individual development agreements.

Transportation Utility

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

C.A.R.E. Tax

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

E911

Special Revenue Fund

	Prior Year Actual - 2018	Beginning FY 2019 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
E911 Fees	222,842	235,000	235,000	224,000	185,000
User Fees	-	-	-	-	-
Interest	1,819	1,000	1,000	1,500	1,000
Other Revenues	-	-	-	-	-
Transfer from General Fund	394,820	454,060	454,060	454,060	462,429
Total Revenues	619,482	690,060	690,060	679,560	648,429
Expenditures					
Salaries & Wages	396,264	470,876	470,876	395,000	433,617
Benefits	123,367	162,362	162,362	138,175	134,445
Maintenance	52,775	47,657	47,657	50,000	59,000
Operating Expenditures	12,969	15,400	15,400	15,700	16,700
Equipment	8,470	3,960	3,960	5,000	4,667
Total Expenditures	593,844	700,255	700,255	603,875	648,429
Contribution to/(Use of) FB	25,638	(10,195)	(10,195)	75,685	-
Beginning Fund Balance	95,895	121,532	121,532	121,532	197,217

Swimming Pool

Special Revenue Fund

	Prior Year Actual-2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Swimming Pool Revenues	317,550	228,000	228,000	220,000	253,750
Concessions Sales	40,993	33,000	33,000	25,000	33,000
Transfer from General Fund	180,106	180,106	180,106	180,106	161,737
Total Revenues	538,649	441,106	441,106	425,106	448,487
Expenditures					
Salaries and Wages	208,686	220,556	220,556	200,000	224,976
Benefits	21,334	23,500	23,500	21,500	22,711
Concession Stands	25,620	24,000	24,000	20,000	24,000
Utilities	67,837	61,000	61,000	61,000	61,000
Operating Expenditures	84,259	76,050	76,050	81,700	79,800
Maintenance & Equipment	33,523	36,000	71,000	71,000	36,000
Total Expenditures	441,259	441,106	476,106	455,200	448,487
Contribution to/(Use of) FB	97,389	-	(35,000)	(30,094)	0
Beginning Fund Balance	90,948	188,338	188,338	188,338	158,244
Ending Fund Balance	188,338	188,338	153,338	158,244	158,244

Cultural Arts

Special Revenue Fund

	Prior Year Actual -2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Youth Theatre	75,360	-	-	-	-
PG Players	15,406	14,000	14,000	15,500	15,000
Utah Children's Choir	6,928	7,500	7,500	7,000	7,500
Race Series	-	-	-	-	-
Donations	219	-	-	-	-
Transfer from General Fund	22,612	30,612	30,612	30,612	30,612
Total Revenues	120,525	52,112	52,112	53,112	53,112
Expenditures					
Arts Council	6,281	2,500	2,500	2,500	2,500
Youth Theatre	72,088	5,000	5,000	5,000	5,000
PG Players	21,157	19,500	19,500	19,500	21,500
Utah Children's Choir	15,677	16,000	16,000	16,000	16,000
Orchestra		4,000	4,000	4,000	4,000
Historical Commission	-	5,000	5,000	5,000	5,000
Historical Grant Match					5,000
Other Expenditures	-	4,000	4,000	4,000	4,000
Total Expenditures	115,204	56,000	56,000	56,000	63,000
Contribution to/(Use of) FB	5,321	(3,888)	(3,888)	(2,888)	(9,888)
Beginning Fund Balance	14,547	19,868	19,868	19,868	16,980
Ending Fund Balance	19,868	15,980	15,980	16,980	7,092

Recreation Programs

Special Revenue Fund

	Prior Year Actual-2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Recreation Fee Revenues	669,040	790,000	790,000	650,000	799,460
Comm Center Revenues	500,404	375,000	375,000	475,000	382,300
Recreation Concessions	39,120	23,000	23,000	33,000	25,000
Other Revenues	-	-	-	-	-
Transfer from General Fund	76,958	81,809	81,809	81,809	81,809
Total Revenues	1,285,522	1,269,809	1,269,809	1,239,809	1,288,569
Expenditures					
Salaries & Wages	715,997	745,750	745,750	718,000	755,210
Benefits	72,142	78,700	78,700	73,000	78,700
Program Supplies & Equipment	199,807	209,000	209,400	200,000	209,000
Operating Expenditures	183,809	191,359	191,359	196,500	200,659
Facility Improvements	-	-	-	-	-
Transfer to Capital Projects	-	-	-	-	-
Transfer to Capital Equipment	45,000	45,000	45,000	45,000	45,000
Total Expenditures	1,216,755	1,269,809	1,270,209	1,232,500	1,288,569
Contribution to/(Use of) FB	68,767	-	(400)	7,309	-
Beginning Fund Balance	12,115	80,881	80,881	80,881	88,190
Ending Fund Balance	80,881	80,881	80,481	88,190	88,190

Library Grants

Special Revenue Fund

	Prior Year Actual-2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Title 1 Federal Grants	-	-	-	-	-
Interest	684	-	-	150	-
Other Revenues	10,427	-	-	3,400	-
Total Revenues	11,112	-	-	3,550	-
Expenditures					
Title 1 Grant Purchases	-	-	-	-	-
Purchases from Gifts	45,392	1,602	1,602	3,500	15,372
Library Projects	-	-	-	-	-
Total Expenditures	45,392	1,602	1,602	3,500	15,372
Contribution to/(Use of) FB	(34,280)	(1,602)	(1,602)	50	(15,372)
Beginning Fund Balance	49,602	15,322	15,322	15,322	15,372
Ending Fund Balance	15,322	13,720	13,720	15,372	(0)

Pleasant Grove Redevelopment Agency

Special Revenue Fund

	Original FY Actual- 2018	Amended FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Hammond Project					
Property Tax Revenue				-	
Tax Increment Revenue	269,738	270,000	270,000	372,422	300,000
Developer Contribution	1,555,661	1,555,305	1,555,305	1,555,305	1,553,604
Interest	3,294	-	-	15,584	-
Grove Tower					
Tax Increment Revenue	-	300,000	300,000	300,000	300,000
1300 West CDA					
Tax Increment Revenue	299,903	300,000	300,000	284,831	300,000
Miscellaneous Revenue				-	
Total Revenues	2,128,597	2,425,305	2,425,305	2,528,143	2,453,604
Expenditures					
Hammond Project					
Operating Expenditures					
Debt Service Payments	1,555,661	1,555,305	1,555,305	1,555,305	1,553,604
Agent Fees	3,300	6,000	6,000	6,000	6,000
Professional Services		35,000	35,000	10,000	35,000
Grove Tower					
Operating Expenditures		255,921	255,921	255,921	300,000
1300 West CDA					
Operating Expenditures	261,066	300,000	300,000	270,590	300,000
Total Expenditures	1,820,027	2,152,226	2,152,226	2,097,816	2,194,604
Transfers in/(Out)					
Transfer to General Fund		-	-	-	-
Total Transfers		-	-	-	-
Contribution to/(Use of) FB	308,570	273,079	273,079	430,327	259,000
Beginning Fund Balance	531,954	840,524	840,524	840,524	1,270,850
Ending Fund Balance	840,524	1,113,602	1,113,602	1,270,850	1,529,851

Debt Service

Special Revenue Fund

	Prior Year Actual - 2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Property Tax Revenue	925,022	924,696	924,696	924,696	924,986
Interest	1,729	-	-	1,500	1,500
Transfer from Road Impact	348,835	348,584	348,584	348,584	350,557
Transfer from Class C	557,505	-	-	-	-
Total Revenues	1,833,091	1,273,280	1,273,280	1,274,780	1,277,043
Expenditures					
Principal Payments	1,337,500	863,500	863,500	863,500	886,000
Interest on Bonds	490,560	406,480	406,480	406,480	386,243
Bond Agent Fees	3,300	3,300	3,300	3,300	3,300
	-	-	-	-	-
Total Expenditures	1,831,360	1,273,280	1,273,280	1,273,280	1,275,543
Contribution to/(Use of) FB	1,731	-	-	1,500	1,500
Beginning Fund Balance	183,065	184,795	184,795	184,795	186,295
Ending Fund Balance	184,795	184,795	184,795	186,295	187,795

Transportation Utility Fund

Special Revenue

	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues				
Road Fee	1,400,000	1,400,000	1,400,000	1,400,000
Total Revenues	1,400,000	1,400,000	1,400,000	1,400,000
Expenditures				
Road Maintenance	1,200,000	1,200,000	-	-
Total Expenditures	1,200,000	1,200,000	-	-
Contribution to/(Use of) FB	200,000	200,000	1,400,000	1,400,000
Beginning Fund Balance	-	-	-	1,400,000
Ending Fund Balance	200,000	200,000	1,400,000	2,800,000

CARE Tax

Special Revenue

	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues				
County Grant				
Downtown Park		20,000	20,000	
Discovery Park		200,000	200,000	
Fugal Donation- Downtown Park		61,524	61,524	
Other Donations - CARE Tax		81,250	81,250	243,750
Other Donations- Discovery Park		100,000	65,446	
Transfer from GF		80,000	80,000	
CARE Tax		81,250	81,250	325,000
Contribution to Fund Balance		(31,201)	(31,201)	(28,438)
Total Revenues	-	592,823	558,269	540,312
Expenditures				
Downtown Park		655,270	650,000	
Discovery Park		762,500	750,000	
Arts Donation				25,000
Parks Maintenance				20,000
Special Projects				20,000
		-	-	-
Total Expenditures	-	1,417,770	1,400,000	65,000
Contribution to/(Use of) FB	-	(824,947)	(841,731)	475,312
Beginning Fund Balance	-	-	-	(841,731)
Ending Fund Balance	-	(824,947)	(841,731)	(366,419)



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 -2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Interest Income	175,180			111,271	
MAG Grant	168,000	-	-	-	
Grants - Cameras/911 Dispatch	106,252				
Utah County Grant	20,090			-	
Other Income	24,598		19,654	19,654	
Transfer from Debt Service	-				
Transfer from Other Funds		-	2,000,000	1,990,791	
Transfer from General Fund	475,000	-	1,121,983	1,121,983	1,025,750
Total Revenues	969,119	-	3,141,637	3,243,698	1,025,750
Expenditures					
Fleet Purchases					225,000
State Street Lights					200,000
City-wide Payroll Study					30,000
Parks Projects	8,012	12,310	12,310	12,310	-
Rec Center Floors	12,000				
County Grant Projects	20,900	-	19,654	19,654	-
Facility Projects	2,844	5,000	5,000	5,273	485,000
Public Safety Projects		3,000	3,000	-	-
Vehicles		30,000	30,000	30,000	-
Other Projects		3,020	13,020	12,872	10,000
Public Safety Buildings	2,762,089	7,830,964	10,600,525	10,600,525	-
Murdock Trail Maintenance	19,528	-	-	-	-
Parks Vehicle	-	-	-	-	35,000
Recreation	29,710	4,000	4,000	690	-
Library Improvements	52,064	-	-	2,415	20,000
Library Elevator	201,770	-	-	-	-
Fire Equipment	69,761	-	-	-	-
Police Equipment	86,494	17,670	17,670	18,083	20,750
Engineering	10,000				
Total Expenditures	3,275,171	7,905,964	10,705,179	10,701,821	1,025,750
Contribution to/(Use of) FB	(2,306,052)	(7,905,964)	(7,563,542)	(7,458,123)	-
Beginning Fund Balance	9,815,360	7,509,308	7,509,308	7,509,308	51,185
Ending Fund Balance	7,509,308	(396,656)	(54,234)	51,185	51,185

Impact Fees

Capital Projects

	Prior Year Actual - 2018	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Recreation Impact Fees	205,800	-	-	130,000	-
Fire Impact Fees	-	-	-	-	-
Police Impact Fees	-	-	-	-	-
Road Impact Fees	1,317,130	348,584	345,584	367,872	349,650
Proceed from Land Sales	-	-	-	-	-
Interest	25,206	-	-	25,000	-
Transfer from Class C	-	-	-	-	-
Total Revenues	1,548,137	348,584	345,584	522,872	349,650
Expenditures					
Parks Projects	2,571	-	54,929	54,929	-
Fire & EMS Projects	152,082	-	-	-	-
Police Projects	636,196	-	-	-	-
Road Projects	510,013	-	700,000	700,000	-
Principal Payments	-	-	-	-	-
Interest Payments	-	-	-	-	-
Transfer to Debt Service	348,835	348,584	348,584	348,835	349,650
Total Expenditures	1,649,697	348,584	1,103,513	1,103,764	349,650
Contribution to/(Use of) FB	(101,560)	-	(757,929)	(580,892)	-
Beginning Fund Balance	1,638,262	1,536,702	1,536,702	1,536,702	955,810
Ending Fund Balance	1,536,702	1,536,702	778,773	955,810	955,810

Capital Equipment

Capital Equipment Fund

	Prior Year Actual - 2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Lease Proceeds	410,000	345,000	345,000	345,000	405,695
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	-	-	-	-	-
Sale of Surplus Property	73,827	18,000	18,000	15,000	-
Other Revenue	35,449	-	-	-	-
Total Revenues	1,075,933	919,657	919,657	916,657	962,352
Expenditures					
Fleet Purchases	58,166	225,000	225,000	223,124	265,695
Interest Payments	32,485		88,302	125,169	29,132
Principal Payments				6,075	491,095
Copier Purchases	79,327	-	-		-
Police Equipment Purchase	312,519			-	
Computer Purchases	-	75,000	75,000	82,601	80,000
Fitness Equipment Purchase	47,707	45,000	45,000	45,000	60,000
Fitness Center Lease	44,272	31,000	31,000	23,178	
Police Equipment Lease	304,391	276,004	276,004	285,156	
Computer Lease	47,463	62,470	62,470	49,268	
Public Works Lease	28,296	32,000	32,000	31,669	
Parks Maintenance	-	27,500	27,500	43,034	
Fire Equipment Lease	148,311	164,593	164,593	164,593	
Lease payments	-	55,000	55,000	-	
Total Expenditures	1,102,937	993,567	1,081,869	1,078,869	925,922
Contribution to/(Use of) FB	(27,005)	(73,910)	(162,212)	(162,212)	36,430
Beginning Fund Balance	288,821	261,816	261,816	261,816	99,604
Ending Fund Balance	261,816	187,907	99,605	99,604	136,034



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-2018	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Operating Revenues					
Culinary Water Sales	4,267,782	4,200,000	4,200,000	4,300,000	4,515,000
Secondary Water Sales	2,845,873	2,940,000	2,940,000	2,940,000	3,045,000
Other Operating Revenues	123,095	105,000	105,000	90,000	105,000
Total Operating Revenues	7,236,750	7,245,000	7,245,000	7,330,000	7,665,000
Operating Expenses					
Salaries & Wages	448,965	512,334	512,334	463,000	512,334
Benefits	285,404	293,320	293,320	236,000	293,320
Power Expense	254,529	315,000	315,000	300,000	330,000
Administrative Services	820,454	802,929	802,929	802,929	802,929
Metro Water Lease	347,094	250,000	250,000	300,000	-
Irrigation Assessments	204,712	300,000	250,000	250,000	300,000
Operating Expenditures	600,049	651,650	651,650	495,250	651,600
Depreciation	1,522,483	1,462,671	1,462,671	1,462,671	1,462,671
Total Operating Expenses	4,483,690	4,587,904	4,537,904	4,309,850	4,352,854
Operating Income/(Loss)	2,753,061	2,657,096	2,707,096	3,020,150	3,312,146
Non-Operating Revenues/(Expenses)					
Impact Fees	538,942	300,000	300,000	300,000	300,000
Interest Income	55,460	30,000	30,000	40,000	30,000
Interest Expense	(543,873)	(579,004)	(579,004)	(579,004)	(616,502)
Amortize Bond Issuance Costs	(8,993)	-	-	-	-
Total Non-Operating Revenues/(Expenses)	41,537	(249,004)	(249,004)	(239,004)	(286,502)
Contributions and Transfers					
Developer/Capital Contributio	1,935,473	100,000	100,000	100,000	100,000
Transfer In	315,675				500,000
Transfer out	(395,675)				(500,000)
Transfer to Storm Water	-	(170,000)	(170,000)	(170,000)	(150,000)
Transfer to Cap Equipment	-	-	-	-	-
Total Contributions/Transfer:	1,855,473	(70,000)	(70,000)	(70,000)	(50,000)
Change in Net Assets	4,650,070	2,338,092	2,388,092	2,711,146	2,975,644
Capital Expenditures	3,649,902	1,222,000	5,214,761	5,044,129	2,557,000

Water FY2020 Capital Improvement Projects

Fire Hydrant	\$ 100,000
Development/Special Projects	70,000
Development/Special Projects - Impact Fees	70,000
1100 North CUP Diversion Filter	550,000
Grove Creek Diversion Improvements	200,000
Water Master Plan	3,500
Secondary Master Plan	3,500
Vehicles/Equipment	140,000
Gateway - Well - PG Blvd & North County Blvd	100,000
1100 North - 700 East to 1100 East	750,000
PRV Replacement	100,000
150 North 1300 East Waterline	120,000
PG Jr High/500 North Waterline	<u>350,000</u>
	\$ 2,557,000

Sewer

Enterprise Fund

	Prior Year Actual-2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Operating Revenues					
Sewer Fees	5,035,044	4,999,500	4,999,500	5,100,000	5,160,919
Connection Fees	39,816	25,000	25,000	25,000	25,000
Miscellaneous Revenues	59,829	1,000	1,000	25,000	-
Total Operating Revenues	5,134,689	5,025,500	5,025,500	5,150,000	5,185,919
Operating Expenses					
Salaries & Wages	347,218	398,700	398,700	284,270	358,600
Benefits	252,572	229,460	229,460	198,750	243,820
GF Administrative Charge	768,793	776,500	776,500	776,500	776,500
Charges for Treatment	2,596,696	2,800,000	2,800,000	2,650,000	2,800,000
Operating Expenditures	93,278	195,600	195,600	115,150	168,900
Depreciation	394,409	377,578	377,578	377,578	394,409
Total Operating Expenses	4,452,965	4,777,838	4,777,838	4,402,248	4,742,229
Operating Income/(Loss)	681,724	247,662	247,662	747,752	443,690
Non-Operating Revenues/(Expenses)					
Interest Income	55,018	26,000	26,000	55,000	55,000
Interest Expense	-	(10,000)	(10,000)	(10,000)	(5,940)
Total Non-Operating Revenues/(Expenses)	55,018	16,000	16,000	45,000	49,060
Contributions and Transfers					
Impact Fees	233,756	150,000	150,000	150,000	150,000
Developer Contributions	1,082,455	200,000	200,000	200,000	200,000
Transfers In					
Transfers Out	(40,000)	(40,000)	(40,000)	(40,000)	(100,000)
Total Contributions/Transfers	1,276,211	310,000	310,000	310,000	250,000
Change in Net Assets	2,012,954	573,662	573,662	1,102,752	742,750
Capital Projects	436,833	1,583,500	2,847,402	2,676,899	1,343,500

Sewer FY2020 Capital Improvement Projects

Insituform	\$ 300,000
Master Plan Annual Update	3,500
Development/Special Projects	25,000
Development/Special Projects Impact Fees	25,000
Vehicle Replacement	140,000
System Replacement	50,000
State Street Crossing @ Maceys	250,000
State St/PG Blvd to 200 S	200,000
700 South 900 West to 1300 West	350,000
	\$ 1,343,500

Storm Drain

Enterprise Fund

	Prior Year Actual-2018	Original FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Operating Revenues					
Storm Drain Fee	1,784,053	1,890,000	1,890,000	1,800,000	2,200,000
Total Operating Revenues	1,784,053	1,890,000	1,890,000	1,800,000	2,200,000
Operating Expenses					
Salaries & Wages	216,131	240,000	240,000	211,000	274,450
Benefits	166,557	178,350	178,350	130,100	179,300
GF Administrative Charge	200,534	202,544	202,544	205,544	205,544
Operating Expenditures	200,179	289,140	289,140	262,281	315,740
Depreciation	411,684	382,082	382,082	382,082	382,082
Total Operating Expenses	1,195,084	1,292,116	1,292,116	1,191,007	1,357,116
Operating Income/(Loss)	588,968	597,884	597,884	608,993	842,884
Non-Operating Revenues/(Expenses)					
Impact Fees	302,430	150,000	150,000	240,000	150,000
Interest Income	56,240	30,000	30,000	40,000	30,000
Interest Expense	(393,950)	(398,551)	(398,551)	(398,551)	(391,797)
Amortize Bond Issuance Costs	-	(7,065)	(7,065)	(7,060)	(7,065)
Other Revenue	56,091	-	-	-	-
Total Non-Operating Revenues/(Expenses)	20,812	(225,616)	(225,616)	(125,611)	(218,862)
Contributions and Transfers					
Developer Contributions	1,619,343	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	210,000	210,000	210,000	250,000
		-	-	-	-
Total Contributions/Transfers	1,814,343	340,000	340,000	340,000	380,000
Change in Net Assets	2,424,122	712,268	712,268	823,382	1,004,023
Capital Expenditures	620,718	380,000	3,629,197	3,580,906	864,227

Storm Drain FY2020 Capital Improvement Projects

Development/Special Projects	\$	50,000
Master Plan		2,000
1000 South -1150 East to 1280 East		55,000
Vehicle Replacement		160,000
doTerra Project		112,227
1300 West 700 South to Mt View Lane		85,000
1300 West 190 North to 300 North		110,000
800 North - 1380 West to 1570 W		190,000
1100 North 300 to 600 East		75,000
300 East/380 East		25,000
	\$	864,227

Sanitation

Enterprise Fund

	Prior Year Actual-2018	Beginning FY 2019 Budget	Amended FY 2019 Budget	Estimated Actual Expenditures	Adopted FY 2020 Budget
Revenues					
Garbage Collection Fees	1,149,819	1,150,000	1,150,000	1,150,000	1,150,000
Recycling Fees	303,904	302,000	302,000	304,000	302,000
Interest	-	-	-	-	-
Total Revenues	1,453,724	1,452,000	1,452,000	1,454,000	1,452,000
Expenditures					
Garbage Pickup Expense	799,754	863,584	863,584	800,000	863,584
Recycling Collection	280,999	308,000	308,000	281,000	308,000
City Cleanup	41,926	22,000	22,000	42,000	22,000
Administration Fee	255,851	258,416	258,416	258,416	258,416
Total Expenditures	1,378,530	1,452,000	1,452,000	1,381,416	1,452,000
Change in Net Assets	75,193	-	-	72,584	-
Fund Balance	243,051	243,051	243,051	315,635	315,635

Enterprise Fund Data



Culinary Water

5 Year Proforma Income Statement

	2020	2021	2022	2023	2024
Revenues					
Water Sales	4,515,000	4,605,300	4,697,406	4,791,354	4,887,181
Installation Fees	75,000	76,500	78,030	79,591	81,182
Total Revenue	4,590,000	4,681,800	4,775,436	4,870,945	4,968,364
Operating Expenses					
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	320,000	326,400	332,928	339,587	346,378
Part Time Wages	25,000	25,500	26,010	26,530	27,061
Retirement	65,280	66,586	67,917	69,276	70,661
FICA	26,520	27,050	27,591	28,143	28,706
Health Insurance	125,400	127,908	130,466	133,075	135,737
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	12,000	12,240	12,485	12,734	12,989
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	1,500	1,530	1,561	1,592	1,624
Cellular Services	5,000	5,100	5,202	5,306	5,412
Engineering	40,000	40,800	41,616	42,448	43,297
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	431,280	439,906	448,704	457,678	466,831
Lease Payments	15,000	15,300	15,606	15,918	16,236
Meter Purchases	60,000	61,200	62,424	63,672	64,946
Departmental Supplies	74,000	75,480	76,990	78,529	80,100
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
Equipment	80,000	81,600	83,232	84,897	86,595
Scada Maintenance	15,000	15,300	15,606	15,918	16,236
Technology	5,000	5,100	5,202	5,306	5,412
City Utilities	15,000	15,300	15,606	15,918	16,236
Total Expenses	1,839,964	1,856,363	1,893,491	1,931,360	1,969,988
Non-Operating Revenues/(Expenditures)					
Interest Revenue	30,000	30,600	31,212	31,836	32,473
Interest -Bonds	(58,128)	(78,962)	(72,423)	(42,160)	(40,200)
Impact Fees	300,000	306,000	312,120	318,362	324,730
Other revenue/expenses	30,000				
Transfers	425,000	(75,000)	(75,000)	(75,000)	(75,000)
Total Non-Operating Revenues/(Expenditures)	726,872	182,638	195,909	233,039	242,003
Change in Net Assets (Cash)	3,476,908	3,008,074	3,077,855	3,172,623	3,240,379

Culinary Water

5 Year Proforma Income Statement

	2020	2021	2022	2023	2024
Debt Principal Payments					
Other	54,000	53,323	54,444		
2002A	18,000				
2004	80,000	81,000	83,000	84,000	86,000
2006	18,000	18,000	19,000	19,000	19,000
2019	-	95,000	97,000	98,000	100,000
Total Principal Payment	<u>170,000</u>	<u>247,323</u>	<u>253,444</u>	<u>201,000</u>	<u>205,000</u>
Capital Expenditures					
Development/Special Projects	140,000	120,000	120,000	120,000	120,000
Fire Hydrant Replacement	100,000	50,000	50,000	50,000	50,000
Water Master Plan	3,500	3,500	3,500	3,500	3,500
Secondary Master Plan	3,500	3,500	3,500	3,500	3,500
Vehicles/Equipment	75,000	75,000	75,000	75,000	75,000
Gateway - Well - PG Blvd & North County Blvd	100,000				
1100 North - 700 East to 1100 East	750,000				
PRV Replacement	100,000	200,000	100,000	100,000	100,000
150 North 1300 East Waterline	120,000				
PG Jr High/500 North Waterline	350,000				
Master Planned Waterline Upgrade		400,000	400,000	400,000	400,000
System Replacement		1,404,000	1,404,000	1,404,000	1,404,000
Replace 1, 2 & 4 inch lines		522,000	522,000	522,000	522,000
Brimley Well House				1,250,000	
Monson Pump Station Upgrades		1,500,000	1,500,000		
Pipe Plant Booster		109,000	109,000		
Gateway - Well - PG Blvd & North County Blvd		1,500,000	1,500,000		
Wade Spring Rehabilitation				400,000	
Total Capital Expenditures	<u>1,742,000</u>	<u>5,887,000</u>	<u>5,787,000</u>	<u>4,328,000</u>	<u>2,678,000</u>
Net Cash Contribution/(Use)	<u>1,564,908</u>	<u>(3,126,249)</u>	<u>(2,962,589)</u>	<u>(1,356,377)</u>	<u>357,379</u>

Secondary Water

5 Year Proforma Statement

	2020	2021	2022	2023	2024
Revenues					
Secondary Water Sales	3,045,000	3,105,900	3,168,018	3,231,378	3,296,006
Secondary Water Installation	10,000	10,200	10,404	10,612	10,824
Total Revenue	3,055,000	3,116,100	3,178,422	3,241,990	3,306,830
Operating Expenses					
Overtime Wages	8,000	8,160	8,323	8,490	8,659
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	16,320	16,646	16,979	17,319	17,665
FICA	10,200	10,404	10,612	10,824	11,041
Health Insurance	37,400	38,148	38,911	39,689	40,483
Life Insurance	400	408	416	424	433
State Insurance	2,200	2,244	2,289	2,335	2,381
Meetings & Memberships	4,000	4,080	4,162	4,245	4,330
Publication Expense					
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	30,000	30,600	31,212	31,836	32,473
Telephone Expense	1,000	1,020	1,040	1,061	1,082
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	371,649	379,082	386,664	394,397	402,285
Lease Payments	10,000	10,200	10,404	10,612	10,824
Departmental Supplies	40,000	40,800	41,616	42,448	43,297
Water Share Assessments	300,000	306,000	312,120	318,362	324,730
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	8,000	8,160	8,323	8,490	8,659
Technology	3,000	3,060	3,121	3,184	3,247
City Utilities	8,000	8,160	8,323	8,490	8,659
Total Expenses	1,129,219	1,151,803	1,174,839	1,198,336	1,222,303
Non-Operating Revenues/(Expenditures)					
Interest Revenue					
Interest -Bonds	(556,374)	(493,427)	(461,764)	(428,884)	(394,146)
Impact Fees					
Transfers	(575,000)	(75,000)	(75,000)	(75,000)	(75,000)
Total Non-Operating Revenues/(Expenditures)	(1,131,374)	(568,427)	(536,764)	(503,884)	(469,146)
Change in Net Assets (Cash)	794,407	1,395,870	1,466,819	1,539,770	1,615,381

Secondary Water

5 Year Proforma Statement

	2020	2021	2022	2023	2024
Debt Principal Payments					
2008 Bonds					
2010 Bonds	46,000	47,000	49,000	50,000	51,000
2015 Bonds	535,000	550,000	585,000	605,000	510,000
2016 Bonds	475,000	490,000	500,000	515,000	530,000
Total Principal Payment	1,056,000	1,087,000	1,134,000	1,170,000	1,091,000
Capital Expenditures					
Grove Creek Diversion Improvements	200,000				
1100 North CUP Diversion Filter	550,000				
Vehicles/Equipment	65,000	65,000	65,000	65,000	65,000
Development/ Special Projects		20,000	20,000	20,000	20,000
Pipe Plant Booster		407,000	407,000		
3300 North CUP Diversion Filter		500,000			
Mill Ditch Piping		350,000			
100 North CUP Diversion Filter			500,000		
PI Meters				4,000,000	4,000,000
Total Capital Expenditures	815,000	1,342,000	992,000	4,085,000	4,085,000
Net Cash Contribution/(Use)	(20,593)	53,870	474,819	(2,545,230)	(2,469,619)

Sewer

5 Year Proforma Income Statement

	2020	2021	2022	2023	2024
Revenues					
Sewer Service Revenue	5,160,919	5,264,137	5,369,420	5,476,809	5,586,345
Connection Fees	25,000	25,500	26,010	26,530	27,061
Total Revenue	5,185,919	5,289,637	5,395,430	5,503,339	5,613,406
Operating Expenses					
Overtime Wages	24,000	24,480	24,970	25,469	25,978
Wages	313,100	319,362	325,749	332,264	338,910
Part Time Wages	21,500	21,930	22,369	22,816	23,272
Retirement	71,400	72,828	74,285	75,770	77,286
FICA	27,045	27,586	28,138	28,700	29,274
Health Insurance	132,350	134,997	137,697	140,451	143,260
Life Insurance	1,000	1,020	1,040	1,061	1,082
State Insurance	1,400	1,428	1,457	1,486	1,515
Meetings & Memberships	6,000	6,120	6,242	6,367	6,495
Office Expense	25,000	25,500	26,010	26,530	27,061
Vehicle Expense	21,000	21,420	21,848	22,285	22,731
Power Expense	1,200	1,224	1,248	1,273	1,299
Cellular Services	4,500	4,590	4,682	4,775	4,871
Engineering	20,000	20,400	20,808	21,224	21,649
Charges for Treatment	2,800,000	2,856,000	2,913,120	2,971,382	3,030,810
Street Repairs	7,000	7,140	7,283	7,428	7,577
Administrative Fee	776,500	792,030	807,871	824,028	840,509
Lease Payments	20,000	20,400	20,808	21,224	21,649
Departmental Supplies	15,000	15,300	15,606	15,918	16,236
Repair & Maintenance	20,000	20,400	20,808	21,224	21,649
SCADA Maintenance	8,000	8,160	8,323	8,490	8,659
Equipment	3,200	3,264	3,329	3,396	3,464
Total Expenses	4,319,195	4,405,579	4,493,690	4,583,564	4,675,236
Non-Operating Revenues/(Expenditures)					
Interest Revenue	55,000	56,100	57,222	58,366	59,534
Interest -Bonds	(5,940)	(3,474)	(882)	-	-
Impact Fees	150,000	153,000	156,060	159,181	162,365
Transfers Out					
Total Non-Operating Revenues/(Expenditures)	199,060	205,626	212,400	217,548	221,899
Change in Net Assets (Cash)	1,065,784	1,089,684	1,114,140	1,137,322	1,160,069
Debt Principal Payments					
2002 Sales Tax Bonds	(54,000)	(55,200)	(57,000)	(58,800)	-
Total Principal Payment	(54,000)	(55,200)	(57,000)	(58,800)	-

Sewer

5 Year Proforma Income Statement

	2020	2021	2022	2023	2024
Capital Expenditures					
Insituform	300,000	300,000	500,000	500,000	500,000
State Street Crossing @ Maceys	250,000				
Master Plan Annual Update	3,500	3,500	3,500	3,500	3,500
Impact Fee Study	-				
Development/Special Projects	25,000	25,000	25,000	25,000	25,000
Development/Special Projects Impact Fees	25,000	25,000	25,000	25,000	25,000
Vehicles/Equipment	140,000	140,000	70,000	70,000	70,000
System Replacement	50,000	100,000	100,000	100,000	100,000
700 South 400 - 490 West					
700 South 900 West to 1300 West	350,000				
State Street /PG Blvd - 200 South	200,000				
100 West - Center to 200 South		500,000			
200 South Improvements		450,000			
600 West - Center to 1100 North				1250000	
500 East Improvements			350,000		
Total Capital Expenditures	1,343,500	1,543,500	1,073,500	1,973,500	723,500
Net Cash Contribution/(Use)	(223,716)	(398,616)	97,640	(777,378)	436,569

Storm Drain

5 Year Proforma Income Statement

	2020	2021	2022	2023	2024
Revenues					
Storm Drain Fee	2,200,000	2,244,000	2,288,880	2,334,658	2,381,351
Total Revenue	2,200,000	2,244,000	2,288,880	2,334,658	2,381,351
Operating Expenses					
Overtime Wages	14,700	14,994	15,294	15,600	15,912
Wages	239,750	244,545	249,436	254,425	259,513
Part Time Wages	20,000	20,400	20,808	21,224	21,649
Retirement	36,550	37,281	38,027	38,787	39,563
FICA	20,225	20,630	21,042	21,463	21,892
Health Insurance	110,000	112,200	114,444	116,733	119,068
Life Insurance	700	714	728	743	758
State Insurance	750	765	780	796	812
Meetings & Memberships	4,000	4,080	4,162	4,245	4,330
Travel	1,040	1,061	1,082	1,104	1,126
Training	2,500	2,550	2,601	2,653	2,706
Vehicle Expense	20,000	20,400	20,808	21,224	21,649
Cellular Services	5,000	5,100	5,202	5,306	5,412
Engineering	50,000	51,000	52,020	53,060	54,122
Billing/Collection	-	-	-	-	-
County Coalition	4,000	4,080	4,162	4,245	4,330
Dump Fee	5,000	5,100	5,202	5,306	5,412
Lease Payments	65,000	66,300	67,626	68,979	70,358
Administrative Fee	205,544	209,655	213,848	218,125	222,487
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	2,000	2,040	2,081	2,122	2,165
City Utilities	50,000	51,000	52,020	53,060	54,122
Miscellaneous Expense	-	-	-	-	-
Technology	5,200	5,304	5,410	5,518	5,629
Equipment	40,000	40,800	41,616	42,448	43,297
Total Expenses	954,359	973,446	992,915	1,012,773	1,033,029
Non-Operating Revenues/(Expenditures)					
Interest Revenue	30,000	30,600	31,212	31,836	32,473
Interest -Bonds	(384,925)	(373,219)	(360,481)	(346,431)	(330,656)
Impact Fees	150,000	153,000	156,060	159,181	162,365
No UT Co Conservancy	49,790	49,790	49,790	49,790	49,790
Transfer from Other Funds	325,000	325,000	325,000	325,000	325,000
Total Non-Operating Revenues/(Expenditures)	169,865	185,171	201,581	219,376	238,972
Storm Drain					
5 year Proforma Income Statement					
Change in Net Assets (Cash)	1,415,506	1,455,725	1,497,546	1,541,261	1,587,294

Storm Drain

5 Year Proforma Income Statement

	2020	2021	2022	2023	2024
Debt Principal Payments					
2011 Storm Water	220,000	230,000	235,000	245,000	255,000
2013 Storm Water	175,000	180,000	185,000	190,000	195,000
Other	(27,000)	(27,600)	(28,500)	(24,900)	-
Total Principal Payment	368,000	382,400	391,500	410,100	450,000
Capital Expenditures					
Back Yard SD Relocation	-	200,000	200,000	200,000	200,000
Master Plan Annual Update	2,000	3,500	3,500	3,500	3,500
Development/Special Projects	50,000	50,000	50,000	50,000	50,000
Development/Special Projects Impact Fees	-	50,000	50,000	50,000	50,000
System Replacement	-	-	1,000,000	1,000,000	1,000,000
System Deficiencies			350,000	350,000	350,000
Vehicles/Equipment	160,000	150,000	150,000	150,000	150,000
1100 North 300 - 600 East	75,000				
100 East 200 & 500 North Crossings					
1000 South 1200 West Detention		1,900,000			
1000 South - 1150 East to 1280 East	55,000	-			
doTerra	112,227	112,227	112,227		
1300 West 700 South to Mt View Lane	85,000				
1300 West 190 North to 300 North	110,000				
800 North - 1380 West to 1570 West	190,000				
200 South Main to 300 East			440,000		
400 North 400 West to 200 North 200 East Pipeline			768,000		
400 North 100 West to 500 North 200 East Pipeline				500,000	
Sd 300 East/380 East	25,000				
Smith Property Detention				550,000	
Anderson Park Detention and piping				586,000	
Mahogany Detention and piping (1100 N)					770,000
Pipe Plant Detention					
1000 South 1200 West Detention					
600 West Pipe Plant Detention to 1100 North		500,000			
Valley View to I-15		350,000			
I-15 to Utah Lake Outfall	-	2,000,000	2,000,000	-	-
Total Capital Expenditures	864,227	5,315,727	5,123,727	3,439,500	2,573,500
Net Cash Contribution/(Use)	578,279	(3,832,402)	(3,597,681)	(1,873,339)	(986,206)

Utility Fund Statistics

Water Fund Debt Service Coverage

	2010	2011	2012	2013	2014	2015	2016	2017	2018
Operating Revenues	3,045,455	3,478,805	4,165,541	4,958,793	5,583,659	6,095,695	6,407,298	6,676,530	7,235,135
Operating Expenditures	(1,867,160)	(2,304,334)	(2,765,406)	(3,048,164)	(3,203,935)	(2,948,456)	(3,069,420)	(2,843,964)	(2,901,283)
Other Revenues	114,989	158,533	733,680	837,792	1,100,309	830,757	397,532	331,919.00	639,752.00
Net Revenues	1,293,284	1,333,004	2,133,815	2,748,421	3,480,033	3,977,996	3,735,410	4,164,485	4,973,604
Debt Service	1,856,706	1,893,498	1,835,452	1,867,173	1,866,885	1,774,095	1,664,146	1,731,787	1,697,758
DS Coverage Ratio	0.70	0.70	1.16	1.47	1.86	2.24	2.24	2.40	2.93

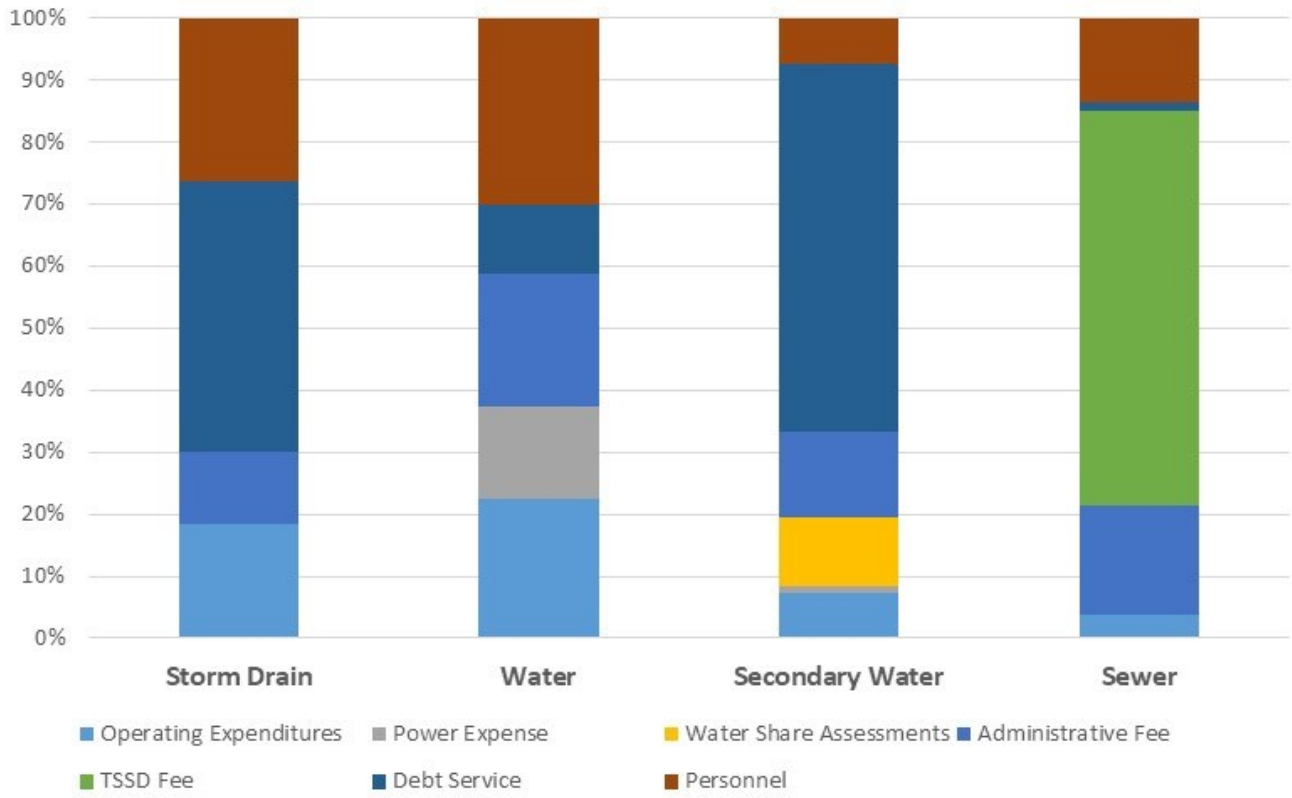
Storm Drain Fund Debt Service Coverage

	2010	2011	2012	2013	2014	2015	2016	2017	2018
Operating Revenues	3,045,455	590,544	967,896	1,238,590	1,532,868	1,774,088	1,986,212	1,784,889	1,784,053
Operating Expenditures	(1,867,160)	(369,195)	(419,139)	(529,020)	(704,682)	(840,598)	(770,614)	(729,069)	(738,556)
Other Revenues	15,895	61,679	160,353	167,436	325,219	255,840	254,351	301,878	626,820
Net Revenues	1,194,190	283,028	709,110	877,006	1,153,405	1,189,330	1,469,949	1,357,698	1,672,317
Debt Service	-	-	163,609	454,906	567,975	749,819	755,319	782,013	778,781
DS Coverage Ratio	-	-	4.33	1.93	2.03	1.59	1.95	1.74	2.15

Unrestricted Cash Balance

	2010	2011	2012	2013	2014	2015	2016	2017	2018
Water	888,595	1,647,423	1,840,420	2,576,984	2,918,117	3,855,193	5,095,955	5,144,376	4,286,777
Sewer	3,457,621	1,732,928	2,174,887	2,452,766	3,421,090	3,582,478	3,513,353	2,738,095	2,932,926
Storm Drain	59,981	-	184,281	844,181	741,585	1,095,942	1,410,577	613,696	988,270

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 20 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 2020 fiscal year:

Water - \$2,557,000

Sewer - \$1,343,500

Storm Drain - \$864,227

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. \$1,300,000 is anticipated to be received from the State for the specific purpose of maintaining City streets. The City also budgeted \$346,964, of general fund money towards road projects. The City adopted a transportation utility fee in May, 2018 and became effective August 2018. The fee is estimated to generate \$1,400,0000 annually. An additional \$484,000 will be collected based on the new County Highway Option Tax. A prior study found that the City would need to spend approximately \$3.7m annually to properly maintain the City 110 miles of roads. The fee will help to narrow the amount needed for road repair and maintenance. Funds are being collected, however they are not being spent due to an on going litigation.

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 \$1,025,750. The projects are determined by the Division Directors and Municipal Council.

Sewer

Capital Projects by Funding Source

	FY2020		FY2021		FY2022		FY2023		FY2024	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Insituform	\$ 300,000		\$ 300,000		\$ 500,000		\$ 500,000		\$ 500,000	
Vehicle Replacement	140,000		140,000		70,000		70,000		70,000	
System Replacement	50,000		100,000		100,000		100,000		100,000	
Sewer Development/Special Projects	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Sewer Master Plan		3,500		3,500		3,500		3,500		3,500
State Street Crossing @ Maceys	250,000									
State St/PG Blvd - 200 S	200,000									
700 South - 900 W to 1300 W	350,000									
100 West - Center to 200 South				500,000						
200 South Improvements				450,000						
600 West - Center to 1100 North							1,250,000			
500 East Improvements						350,000				
Sewer Yearly Totals	\$ 1,315,000	\$ 28,500	\$ 565,000	\$ 978,500	\$ 695,000	\$ 378,500	\$ 695,000	\$ 1,278,500	\$ 695,000	\$ 28,500

Water

	FY2020		FY2021		FY2022		FY2023		FY2024	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Fire Hydrant Replacement	\$ 100,000		\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	
Vehicle Replacement	140,000		140,000		140,000		140,000		140,000	
Battlecreek Spring Replacement										
Brimley Well House							1,250,000			
Water Development/Special Projects	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Master Planned Waterline Upgrades			200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Monson Pump Station Upgrades				1,500,000		1,500,000				
Mill Ditch Piping			350,000							
Water/Secondary Master Plan		7,000		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			1,404,000		1,404,000		1,404,000		1,404,000	
Grove Creek Diversion Improvements	200,000									
3300 North CUP Diversion Filter			500,000							
1100 North CUP Diversion Filter	550,000									
1100 North 700 East to 1100 East	750,000									
100 North CUP Diversion Filter					500,000					
Gateway Well - PG Blvd & N. Cnty Blvd		100,000	1,500,000		1,500,000					
PG Junior High/500 North Waterline	350,000									
150 North 1300 East	120,000									
Pipe Plant Booster			407,000	109,000	407,000	109,000				
PI Meteres							4,000,000		4,000,000	
Wade Springs Replacement							400,000			
PRV Rehab/Replacement	100,000		200,000		100,000		100,000		100,000	
Water Yearly Totals	\$ 2,380,000	\$ 177,000	\$ 3,467,000	\$ 3,762,000	\$ 3,017,000	\$ 3,762,000	\$ 6,510,000	\$ 1,903,000	\$ 6,110,000	\$ 653,000

Storm Water

	FY2020		FY2021		FY2022		FY2023		FY2024	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Vehicle Replacement	\$ 160,000		\$ 150,000		\$ 150,000		\$ 150,000		\$ 150,000	
Storm Water Development/Special Projects	50,000		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Master Plan		2,000		3,500		3,500		3,500		3,500
Backyard SD Relocation			200,000		200,000		200,000		200,000	
System Replacement					1,000,000		1,000,000		1,000,000	
System Deficiencies					350,000		350,000		350,000	
I-15 to Utah Lake Outfall				2,000,000		2,000,000				
Smith Property Detention							550,000			
Mahogany Park Detention								520,000	250,000	
Anderson Park Detention and Piping							500,000	86,000		
1000 South 1200 West Detention				1,900,000						
1100 North - 300 East to 600 East	75,000									
1800 West 700 South to Mtn View Lane	85,000									
1300 West 190 North to 300 North	110,000									
600 West Pipe Plant Dentention to 1100 North			385,000	115,000						
200 South Main to 300 East					440,000					
400 North 400 West to 200 North 200 East					584,000	184,000				
800 North - 1380 West to 1570 West	190,000									
400 North 100 West to 500 North 200 East							385,000	115,000		
300 East/380 East	25,000									
Valley View Way to I-15				350,000						
doTerra		112,227	112,227		112,227					
1000 S 1150 East to 1280 East	55,000									
Storm Water Yearly Totals	\$ 750,000	\$ 114,227	\$ 897,227	\$ 4,418,500	\$ 2,886,227	\$ 2,237,500	\$ 2,635,000	\$ 804,500	\$ 2,270,000	\$ 303,500

Debt Information



PLEASANT GROVE CITY

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

\$ 3,578,594
 143,144
 (11,916)

-
 (11,916)
 \$ 131,228

	Fiscal Year									
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Debt limit	\$ 91,304	\$ 87,920	\$ 81,373	\$ 80,624	\$ 83,756	\$ 95,064	\$ 106,773	\$ 116,647	\$ 129,414	\$ 143,144
Total net debt applicable to limit	(4,792)	(4,665)	(4,534)	(4,398)	(4,252)	(4,080)	(3,925)	(12,985)	(12,475)	(11,916)
Legal debt margin	<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>\$ 102,848</u>	<u>\$ 103,662</u>	<u>\$ 116,939</u>	<u>\$ 131,228</u>
Total net debt applicable to the limit as a percentage of debt limit	5.25% ■	5.31%	5.57%	5.45%	5.08%	4.29%	3.68%	11.13%	9.64%	8.32%

Source: Utah County Auditor's Office

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

**Debt Security and Funding
FY 2019-2020**

Series Name	FY 2020 Payment	Balance as of 06/30/2019	Security	Funding Source	Use of Funds	Maturity Date	Yield
2011 Tax Increment Bonds	1,555,604	14,120,000	Tax Increment, Sales Tax	Developer Contributions	Land Purchase	12/1/2021	5.7900%
2012 Sales Tax Bonds	499,500	1,875,000	Sales Tax Revenues	Water, Sewer, and Storm Drain Impact Fees	PG Boulevard	12/1/2022	2.2119%
2016 General Obligation Refunding Bonds	295,930	3,501,000	Property Taxes	Property Taxes	Community Center	10/1/2031	2.2099%
2017 General Obligation Bonds	626,663	8,415,000	Property Taxes	Property Taxes	Public Safety Buildings	4/1/2037	2.7236%
Total Governmental Fund	2,977,697	27,911,000					
Enterprise Fund Debt							
2004 Water Revenue Bonds	90,030	590,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025	1.7000%
2006 Water Revenue Bonds	20,329	137,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026	1.7000%
2010 Water Revenue Bonds	65,214	709,000	Water Revenues	Water Revenues	Replace and Upsize Waterlines	12/1/2031	1.7539%
2015 Water Refunding Bonds	812,625	7,710,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2031	2.0927%
2016 Water Refunding Bonds	702,138	8,650,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2033	2.7000%
2019 Water Revenue Bonds	141,000	2,300,000	Water Revenues	Water Revenues	Battle Creek Springs Project	12/1/2039	2.0000%
2011 Storm Drain Revenue Bonds	450,556	5,655,000	Storm Drain Revenues	Storm Drain Revenues	Grove Creek and Battle Creek Pipelines; Detention Basins	7/15/2036	4.1394%
2013 Storm Drain Revenue Bonds	329,369	4,740,000	Storm Drain Revenues	Storm Drain Revenues	Property Acquisition; Detention Basins	7/15/2038	2.9980%
Total Enterprise Fund	2,611,260	30,491,000					

Debt Services Schedules

	FY 2019-2020			FY 2020-2021			FY 2021-2022			FY 2022-2023			FY 2023-2024		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Governmental Fund Debt															
2011 Tax Increment Bonds	758,000	795,604	1,553,604	802,000	750,442	1,552,442	12,560,000	363,612	12,923,612	-	-	-	-	-	-
2012 Sales Tax Bonds	450,000	49,500	499,500	460,000	35,850	495,850	475,000	21,825	496,825	490,000	7,350	497,350	-	-	-
2016 General Obligation Refunding Bonds	221,000	74,929	295,929	229,000	69,958	298,958	236,000	64,822	300,822	242,000	59,537	301,537	254,000	54,057	308,057
2017 General Obligation Bonds	350,000	276,663	626,663	355,000	269,663	624,663	365,000	262,563	627,563	380,000	247,963	627,963	395,000	232,763	627,763
Total Governmental Fund	1,779,000	845,104	2,053,104	1,846,000	786,292	2,048,292	13,636,000	385,437	13,420,437	1,112,000	7,350	497,350	649,000	286,819	935,819
Enterprise Fund Debt															
2004 Water Revenue Bonds	80,000	10,030	90,030	81,000	8,670	89,670	83,000	7,293	90,293	84,000	5,882	89,882	86,000	4,454	90,454
2006 Water Revenue Bonds	18,000	2,329	20,329	18,000	2,023	20,023	19,000	1,717	20,717	19,000	1,394	20,394	19,000	1,071	20,071
2010 Water Revenue Bonds	46,000	19,214	65,214	47,000	17,967	64,967	49,000	16,694	65,694	50,000	15,366	65,366	51,000	14,011	65,011
2015 Water Refunding Bonds	535,000	277,625	812,625	550,000	261,350	811,350	585,000	244,325	829,325	605,000	226,475	831,475	510,000	207,200	717,200
2016 Water Refunding Bonds	475,000	227,138	702,138	490,000	214,110	704,110	500,000	200,745	700,745	515,000	187,043	702,043	530,000	172,935	702,935
2019 Water Refund Bonds		38,717	38,717	95,000	46,000	141,000	97,000	44,100	141,100	98,000	42,160	140,160	100,000	40,200	140,200
2011 Storm Drain Revenue Bonds	220,000	230,556	450,556	230,000	223,519	453,519	235,000	216,256	451,256	245,000	207,831	452,831	255,000	197,831	452,831
2013 Storm Drain Revenue Bonds	175,000	154,369	329,369	180,000	149,700	329,700	185,000	144,225	329,225	190,000	138,600	328,600	195,000	132,825	327,825
Total Enterprise Fund	1,549,000	959,978	2,508,978	1,691,000	923,339	2,614,339	1,753,000	875,355	2,628,355	1,806,000	824,750	2,630,750	1,746,000	770,527	2,516,527

Other Information



Operating Indicators by Division/Department

	2011	2012	2013	2014	2015	2016	2017	2018
Community Development								
Building permits issued	178	260	361	372	311	589	524	599
Building inspections conducted	1,713	1,714	4,215	3,387	3,005	2,788	2,236	2,651
Police								
Physical arrests	1,608	1,359	581	1,409	1,241	1,034	1,120	1,176
Parking violations	327	4	-	2	-	123	-	155
Traffic violations	3,302	4,608	2,798	2,566	2,264	2,187	1,860	1,613
Fire								
Emergency Responses	859	1,388	1,199	1,330	1,486	1,401	1,453	1,500
Number of Transports	592	573	500	579	494	578	574	601
Average Response Time (minutes)	5	5	4:14	4:51	3:36	3:29	4:02	4:48
Streets								
Potholes repaired (tons of asphalt)	410	431	457	478	500	650	2,100	889
Parks & Recreation								
Daily program participants	12,761	11,813	12,298	33,084	20,072	18,096	17,227	17,344
Community center admissions	147,356	135,866	141,540	169,744	190,511	207,133	208,954	222,636
Daily pool passes							1,111	**
Pool bulk tickets							3,372	**
Pool - pass admissions							24,274	47,863
Library								
Public service hours							3,248	3,248
Library visits							194,393	154,928
Material circulation							401,574	386,548
Library collection							117,000	107,736
Library programs							690	644
Library programs attendance							26,577	22,463
Uses of wireless network							5,736	10,742
Water								
New connections	41	64	143	170	176	160	183	56
Culinary water breaks	66	82	127	127	140	106	190	200
Pressurized irrigation water breaks	NA	NA	NA	115	35	33	50	50
Average daily consumption (thousand of gallons)	2,623	2,821	2,709	2,702	2,867			
Culinary Water *						4,080	3,893	4,118
Pressurized Irrigation *						5,530	5,640	5,730

Pleasant Grove City Employee Count
Full-time/ Part-time Government by Function/Program

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

Function/Program	2016		2017		2018		2019		2020	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
General Government										
Management services	2	0	2	0	2	0	2	0	2	0
Finance	3	1	3	1	3	1	3	1	4	0
Planning	2	0	2	1	2	1	2	1	2	1
Building	2	9*	2	9*	2	9*	2	1	2	1
Legal	3	1	3	0	3	0	3	0	3	0
Municipal Courts	1	2	1	2	1	2	1	3	1	2
Other	5	6	5	6	5	6	5	6	5	7
Police										
Officers	27	0	27	0	27	0	28	2	28	2
Civilians	8	17	8	24	8	24	8	27	9	15
Fire										
Firefighters and officers	15	30	15	29	15	29	15	31	15	33
Civilians	0	0	0	0	0	0	0	0	0	0
Refuse Collection										
Other Public Works										
Engineering	2	1	2	1	3	1	3	1	4	1
Streets	4	0	4	0	4	0	4	0	4	2
Storm Drain	4	0	4	0	3	0	4	0	4	1
Other	1	0	1	0	1	0	1	1	1	0
Redevelopment	0	0	0	0	0	0	0	0	0	0
Parks & Recreation	16	67	16	70	16	70	16	70		
Parks									12	32
Recreation									4	58
Library	3	25	3	28	3	29	3	28	4	28
Water/Sewer	11	2	11	2	11	2	11	2	10	2
Total	109	152	109	164	109	165	111	174	114	185

*Amounts restated from prior year

*Separating Parks and Recreation in 2019 to reflect the creation of a new department

Fox Hollow Golf Course

Budget and Anticipated Costs

	2018 Actual	2019 Budget
Revenue		
Green Fees	282,293	274,500
Golf Cart Rental	125,288	166,000
Driving Range	101,613	110,250
Pass Fees	74,834	165,080
Events & Concessions	104,820	135,000
Other	73,000	23,000
Total Revenue	761,848	873,830
Expenses		
Personnel	607,304	669,779
Supplies and Maintenance	340,795	251,103
Insurance	52,012	-
Utilities	54,989	-
Depreciation	266,008	285,000
Outside Services	34,411	-
Building	-	176,677
Other	58,081	88,049
Total Expenses	1,413,600	1,470,608
Operating Loss	(651,752)	(596,778)
Nonoperating Revenue (Expense)	(69,017)	(123,222)
Member-City Contributions	720,000	720,000
Change in Net Position	(769)	-

Cash Infusions from Member Cities

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



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

Current Fee Res/Non Res	Adopted 2020 Fee Res/Non Res
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BUSINESS LICENSING

Commercial/Industrial/Manufacturing

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

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
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

Beer/Alcohol Licensing

Beer/Alcohol License Fee	\$100	N/C
Beer License (Class A or Class B)	\$200	N/C
Beer License (Class C)	\$300	N/C
Tavern	\$0	\$300
Packaging Agency	\$0	\$200
Manufacturing/Brewery	\$0	\$300
Full Service Restauraunt	\$0	\$300
Banquet - On premise	\$0	\$300
Temporary Beer/alcohol license	\$0	\$300



CEMETERY

PLEASANT GROVE CITY FEE SCHEDULE

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

COMMUNITY ARTS

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	\$350/\$421
Semi Annual	\$190/\$235	\$193/239
Monthly	\$44/\$52	\$45/\$53
Monthly (w/1-yr min and eft payment)	\$34/\$42	\$35/\$43

Couple Pass

Annual	\$260/\$325	\$264/\$330
Semi Annual	\$150/\$180	\$152/\$188
Monthly	\$34/\$36	\$35/\$37
Monthly (w/1-yr min and eft payment)	\$26/\$28	\$27/\$29



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

Senior Couple Pass

Annual	\$150/\$185	\$152/\$188
Semi Annual	\$90/\$105	\$91/\$107
Monthly	\$19/\$24	\$20/\$25
Monthly (w/1-yr min and eft payment)	\$15/\$18.50	\$16/\$19

Individual Pass

Annual	\$160/\$200	\$162/\$203
Semi Annual	\$90/\$115	\$91/\$117
Monthly	\$21/\$26	\$22/\$27
Monthly (w/1-yr min and eft payment)	\$16/\$20	\$17/\$21

Senior Individual Pass

Annual	\$85/\$105	\$86/\$107
Semi Annual	\$50/\$65	\$51/\$66
Monthly	\$11/\$13	\$12/\$14
Monthly (w/1-yr min and eft payment)	\$8.50/\$10.50	\$9/\$11

Student Pass

Annual	\$105/\$130	\$107/\$132
Semi Annual	\$60/\$80	\$61/\$81
Monthly	\$14/\$16	\$15/\$17
Monthly (w/1-yr min and eft payment)	\$10.50/\$13.00	\$11/\$14

COMMUNITY CENTER CONTINUED

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

Auto pay cancellation fees

Individual	\$25	N/C
Couple	\$35	N/C
Family	\$50	N/C

Funshine - per month

Tues/Thurs - 2 hours	\$56	\$57
Mon/Wed - 2 hours	\$56	\$57
Tues/Thurs - 2.5 hours	\$68	\$69
Mon/Wed/Fri - 2.5 hours	\$91	\$92



PLEASANT GROVE CITY FEE SCHEDULE

Dance

School Year - Monthly Fee	\$30/\$45	\$31/\$46
School Year - Costume Fee	\$75	\$76
Summer Program Fee	\$25	\$26

Gymnastics

Fall/Winter - Preschool	\$79/\$117	\$80/\$119
Fall/Winter - Beginning (5-8)	\$94/\$139	\$95/\$141
Fall/Winter - Beginning (9 and up)	\$107/\$162	\$109/\$164
Summer Preschool	\$41/\$61	\$42/\$62
Summer Beginning (5-8)	\$49/\$69	\$50/\$70
Summer Beginning (9 and up)	\$56/\$76	\$57/\$77

Enrichment

Holiday Cooking Class - 6 per yr	\$18/\$20	\$19/\$21
Chef Cooking Class - 2 per yr	\$65/\$70	\$65/\$70
Summer Cooking - kids/toddlers - 8 weeks	\$50/\$57	\$10 per class
Play Time	\$72/\$80	\$62/\$81
Toddler Gym	\$18/\$20	\$20/\$21

COMMUNITY CENTER CONTINUED

Chess Club (After School)	\$36	\$38
Chess Club (Summer)	\$48/\$42(No Shirt)	\$48
Chess Tournament	\$16/\$21	\$17/\$22
Park It Program (session)	\$56/\$66	\$57/\$67
Park It Program (daily)	\$32/\$42	\$33/\$43
Scrap Booking (2 days)	\$25	No Longer Offer
Scrap Booking (1 day)	\$15	No Longer Offer
Baby Sitting Class	\$38/\$43	\$39/\$44
Halloween Fest	\$6/\$8	\$7/\$9
Fishing Club	\$20/\$27.50	\$21/\$28.50
Kids Zone	\$8/\$10	No Longer Offer
Daddy Daughter Dance	\$25 per couple	\$26 per couple
Mom and Son Luau	\$25 per couple	\$26 per couple
Build A Party Fee	\$135/\$155/\$195	\$135/\$155/\$195
Tot and Kid Christmas Festival	\$0	\$10

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 - 3/4" Meter and 5/8" Meter (Meter setter installed)	\$400	N/C
Meter Set - 1" Meter	86 \$780	N/C
Meter Set - 1" Meter (Meter setter installed)	\$450	N/C



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

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

COMMUNITY DEVELOPMENT CONTINUED

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

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		N/C
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Standard GIS Maps

8.5" x 11"	\$2	
11" x 17"	\$4	
22" x 17"	\$15	
24" x 26"	\$25	
30" x 36"	\$35	



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Custom GIS Maps

Custom maps may be purchased for \$25 plus the cost of the Standard GIS Map print size requested	
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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 36"	\$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	\$0	N/C

COMMUNITY DEVELOPMENT CONTINUED

Other

Annexation	\$625 + \$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

FACILITY RENTAL

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



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

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 (A or B)	\$35/\$55	N/C
Multi-Purpose Room (A & B)	\$60/\$80	N/C
Multi-Purpose Commercial per Hour (A or B)	\$75/\$95	N/C
Multi-Purpose Commercial per Hour (A & B)	\$125/\$250	N/C
Multi-Purpose per Day	No longer available	No longer available
Multi-Purpose Commercial per Day	No longer available	No longer available

Other Buildings Continued

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
Recreation Center Gymnasium (Full)	\$70/\$90	N/C
Recreation Center Gymnasium (Half)	\$35/\$55	N/C
Hourly Staffing Fee (When applicable)	\$15	N/C

Rodeo Ground Rental

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



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

FIRE

Ambulance

Ambulance Fees	As Set By the State of Utah via Administrative Rule-\$1,440 +mileage(\$31.65)	As Set By the State of Utah Code Annotated Title 26-8a-403 & Administrative Rule R426-8-2
CPR - Friends & Family	\$0	\$20
CPR - Heart Saver	\$30 - w/book \$45	\$60 - w/book \$75
CPR - Healthcare Provider (BLS)	\$30 - w/book \$45	Contact Fire Department
Babysitter Class	Class not offered by Fire	Class not offered by Fire
Ambulance Coverage (Standy-by)	\$60/hour	N/C
Personnel - FF/paramedic	\$25/hour	N/C
Fire Services		
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		
Engine - Type 1	\$257/hour	N/C
Ambulance	\$160/hour	N/C
Brush Rig	\$152/hour	N/C
Ladder Truck	\$257/hour	N/C

FIRE CONTINUED

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

GENERAL GOVERNMENT FEES

Returned Check Fee	\$20	N/C
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Election Fees

Declaration of Candidacy	\$35	N/C
Nominating Petition	\$35	N/C
Write In Candidate	\$35	N/C



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

HISTORICAL COMMISSION

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

LIBRARY

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

PARKS

Park Pavilion Rental

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

Sports Field Rental

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

POLICE

Fingerprinting	\$10/\$25	N/C
Police Clearance Reports	\$5	N/C
Traffic Accident Reports	\$10	N/C
Insurance Reports	\$10	N/C



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

PUBLIC WORKS

Inspection Fees

Construction Inspection	3% of Construction Bond	N/C
PW Director/City Engineer	\$80/per hour	N/C
Engineer	55/per hour	N/C
Engineer Inspector	\$40/per hour	N/C
Engineering Intern	\$20/per hour	N/C
PW Superintendent	\$50/per hour	N/C
PW Operator 1 & 2	\$40/per hour	N/C
Engineering Consultant(Civil, Structural, Geotechnical or GIS)	Amount billed by Consultant for work performed	N/C

PUBLIC WORKS CONTINUED

Other Fees

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
Sand Bags	\$0	\$1 bag/\$3 filled bag
Bond Release - 3rd or more request	\$0	\$150

Construction Fees

Street Excavation Permit (6 months)	\$125	N/C
Permit Extension (6 month intervals)	\$125	N/C
Traffic Control Plan Review Fee	\$40	N/C
Asphalt Patch (100 SF min)	\$100	\$0
Asphalt Patch (for each 100 SF above initial)	\$40	\$0
Asphalt Patch - Road < 5 Years Old (100 SF Min)	\$0	\$200
Asphalt Patch - Road > 5 Years Old (100 SF Min)	\$0	\$100
Asphalt Patch - Road < 5 Years Old (each 100 SF above initial)	\$0	\$80
Asphalt Patch - Road > 5 Years Old (each 100 SF above initial)	\$0	\$40
Asphalt Patch in Road with Sealcoat (per SF)	\$0	\$0.25
Directional Boring (per LF)	\$0.25	N/C
Pothole	\$25	N/C
Existing Curb and Gutter Replacement (per LF)	\$0.50	N/C
Existing Sidewalk Replacement (per SF)	\$0.20	N/C
Driveway Inspection (per driveway)	\$100	N/C
Street Light Power Cost (per light)	\$40	N/C
After hours Inspection	\$60	N/C
Working without a permit	\$500	N/C
Local Street Closure (per day/per lane/per block)	\$50	N/C
Arterial Street Closure (per day/per lane/per block)	\$100	N/C



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

RECORDS REQUESTS

Photocopies

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

RECREATION

Adult Sports

Coed Slow Pitch	\$475	\$483
Fast Pitch	\$750	\$762
Fast Pitch Tournament	\$375	\$381
Men's Basketball (spring)	\$500	\$508
Men's Basketball (winter)	\$575	\$584
Men's Slow Pitch (spring)	\$575	\$584
Men's slow Pitch (fall)	\$475	\$483
Pickleball Tournament (Around the Point)	\$20	\$40
Pickleball Tournament (Tis the Season)	\$15	\$40
Pickleball Tournament (Strawberry Days)	\$15	\$30
Tennis	\$48/\$68	\$49/\$69
Volleyball	\$255	\$280
Volleyball Tournament	\$50	\$60
Women's Basketball	\$525	\$533



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

RECREATION CONTINUED

Youth Sports

Baseball (Mustang 3-4 grade)	\$80/100	\$82/\$102
Baseball (Pinto 5-6 grade)	\$80/\$100	\$82/\$102
Baseball (Pony 7-8 grade)	\$100/\$120	\$102/\$122
Baseball (Colt 9-12 grade)	\$100/\$120	\$102/\$122
Basketball Camp (1-2 grade)	\$29/\$43.50	\$30/\$45
Basketball Camp (3-4 grade)	\$29/\$43.50	\$30/\$45
Basketball Camp (5-6 grade)	\$34/\$51	\$35/\$53
Coach Pitch	\$29/\$43.50	\$30/\$45
Cross Country	\$46/\$66	\$47/\$67
Flag Football (1-2 grade)	\$40/\$60	\$41/\$61
Flag Football (3-4 grade)	\$40/\$60	\$41/\$61
Flag Football (5-6 grade)	\$45/\$65	\$46/\$66
Flag Football (7-9 grade)	\$45/\$65	\$46/\$66
Flag Football (10-12 grade)	\$45/\$65	\$46/\$66
Golf (7 & Under)	\$30/\$45	\$35/\$53
Golf (8 & Older)	\$60/\$90	\$65/\$85
Golf (Intermediate/Advanced)	\$80/\$120	\$85/\$105
Golf (Mothers)	\$60/\$90	\$65/\$85
Itty Bitty Ball	\$27/\$40.50	\$28/\$42
2nd Grade Basketball	\$40/\$60	\$41/\$61
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	\$44/\$64	\$45/\$65
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	\$49/\$69	\$50/\$70
Jr Jazz Bball (6th Boys)	\$60/\$80	\$61/\$81
Jr Jazz Bball (7th-8th Boys and Girls)	\$60/80	\$61/\$81
Jr Jazz Bball (9th - 12th Boys)	\$74/\$94	\$75/\$95
Jr Jazz Bball (9th - 12th Girls)	\$74/\$94	\$75/\$95
Little Hoopsters	\$29/\$43.50	\$30/\$45
Machine Pitch (8 yr olds)	\$36/\$54	\$37/\$56
Machine Pitch (9-10 yr olds)	\$42/\$62	\$43/\$65
Soccer (Pre-K)	\$28/\$42	\$29/\$44
Fall Soccer (1-2 grade)	\$40/\$60	\$41/\$61
Fall Soccer (3-4 grade)	\$40/\$60	\$41/\$61
Fall Soccer (5-6 grade)	\$45/\$65	\$46/\$66
Fall Soccer (7-8 grade)	\$45/\$65	\$46/\$66
Soccer Camp (Beginner)	\$40/\$60	Private No Longer Offer
Soccer Camp (Intermediate/Advanced)	\$45/\$65	Private No Longer Offer
Softball (10 & Under)	\$42/\$62	\$43/\$63
Softball (12 & Under)	\$60/\$80	\$61/\$81



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

RECREATION CONTINUED

Youth Sports

Softball (14 & Under)	\$60/\$80	\$61/\$81
Softball (17 & Under)	\$60/\$80	\$61/\$81
T-Ball	\$29/\$43.50	\$30/\$45
Tennis (Lessons)	\$38/\$54	\$39/\$55
Tennis (CUTA Tennis Team)	\$90/\$110	\$92/\$112
Timp Classic Softball Tournament	\$375	No Longer Offer
Track & Field	\$45/\$65	\$46/\$66
Volleyball (3-4 grade)	\$39/\$58.50	\$40/\$60
Volleyball (5-6 grade)	\$39/\$58.50	\$40/\$60
Volleyball (7-9 grade)	\$45/\$65	\$46/\$66
Volleyball (10-12 grade)	\$45/\$65	\$46/\$66
Volleyball Camp (7-10 yr old)	\$33/\$49.50	\$34/\$51
Volleyball Camp (11 & older)	\$38/\$57	\$39/\$59
Wrestling	\$35/\$52.50	\$36/\$54

SWIMMING POOL

Passes

Family Full Season	\$180/\$265	\$183/\$269
Family Even/Odd Season	\$120/\$190	\$122/\$193
Individual Full Season	\$95/\$145	\$96/\$147
Senior Individual Resident	\$50	\$51
Senior Individual Non Resident	\$75	\$76
Student Pass	\$70/\$105	No longer offer

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

SWIMMING POOL CONTINUED

Swim Team

Per Each Swimmer	\$100/\$120	\$102/\$122
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Swim Lessons

Per Each Swimmer	\$30/\$35	\$35/\$40
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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	\$518
Resident Everyday / Annual Pass w/Discount	\$480	\$487
Odd-Even / Annual Pass	\$450	\$467
Odd-Even / Annual Pass w/Discount	\$360	\$365

Non Resident Family

Everyday / Annual Pass	\$675	\$685
Everyday / Annual Pass w/Discount	\$540	\$548
Odd-Even / Annual Pass	\$600	\$609
Odd-Even / Annual Pass w/Discount	\$480	\$487

UTILITIES

Residential Water

Base Fee (Includes 5,000 gal)	\$21.85	\$22.94
Base Fee (Abatement Rate)	\$17.48	\$18.35
5,001 to 10,000 gal (per 1,000 gal)	\$2.65	\$2.78
10,001 to 15,000 gal (per 1,000 gal)	\$3.86	\$4.06
15,001 to 50,000 gal (per 1,000 gal)	\$5.53	\$5.81
50,001 and above (per 1,000 gal)	\$6.63	\$6.96



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

Commercial Water

Base Fee (Includes 5,000 gal)	\$21.85	\$22.94
5,001 to 10,000 gal (per 1,000 gal)	\$2.65	\$2.78
10,001 to 15,000 gal (per 1,000 gal)	\$2.88	\$3.02
15,001 to 50,000 gal (per 1,000 gal)	\$3.10	\$3.25
50,001 to 100,000 gal (per 1,000 gal)	\$3.32	\$3.48
100,001 and above (per 1,000 gal)	\$3.53	\$3.70

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

Base Fee (Includes 90,000 gal)	\$57.90	\$60.79
90,001 and above (per 1,000 gal)	\$2.65	\$2.78

Pressurized Irrigation

Residential Rates		
Under .50 Acre	\$34.41	\$36.13
.50 Acre to .99 Acre	\$41.74	\$43.82
1 Acre and Above	\$49.04	\$51.49
Additional Water Surcharge	\$0.00	\$0.00
Abatement Rate	80% of Standard Rate	
Commercial Rates		
For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses		
Base Fee	\$49.04	\$51.49
Per Sq Ft ('000s)	\$0.000757	\$0.000795
- Area over 1.50 Acres		

UTILITIES CONTINUED

Storm Drain

Monthly Fee per ESU	\$13.10	\$14.41
Base Fee (Abatement Rate)	\$10.48	\$11.53

Sewer

Base Fee	\$25.62	\$26.55
Base Fee (Abatement Rate)	\$20.50	\$21.24
Usage (per 1,000 gal)	\$2.26	\$2.32

Solid Waste

Garbage - 1st Can	\$11.00	\$0.00
Garbage - Additional Can	\$8.29	\$0.00
Recycling	\$5.90	\$0.00



Pleasant Grove
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PLEASANT GROVE CITY FEE SCHEDULE

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	\$0.00
Late Penalty	\$0.00	\$10.00
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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Utility Transportation Fee

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

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.

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