

ADOPTED BUDGET

FY 2020 - 2021



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PLEASANT GROVE CITY, UTAH

Pleasant Grove City

State of Utah

Final Budget

Fiscal Year July 1, 2020 to June 30, 2021



Elected Officials

Mayor Guy Fugal

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

Denise Roy, Finance Director

Mike Gourley, Treasurer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pleasant Grove City
Utah**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

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

We are pleased to submit to you the budget for the 2020-2021 fiscal year. This budget represents the culmination of many hours of work by the Mayor, City Council, and City staff. Our budget process is intended to provide for Pleasant Grove's current needs, while maintaining a long-term focus, all in a public, transparent manner. We wish to thank all those who participated in this process.

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

In recent months, our city has not been immune to the local and global economic impacts of the COVID-19 health pandemic. However, planning during prior years will help us mitigate many of those impacts, enable us to keep fees low for our residents, and still maintain healthy fund balances for other unforeseen circumstances. The City has been allocated \$2.7 million of the CARES Act funds through Utah County (the county our city resides in), these monies will help the City cover the costs related to COVID-19 from March through December 31, 2020.

This year's budget forecasts General Fund revenues (not including transfers/fund balance) of \$14,826,763 and total governmental revenues of \$21,605,203. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$16,616,667. The City realizes the importance to properly care for and expend these funds in a responsible and transparent manner. This budget document is intended to provide the public with information towards the achievement of this goal.

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

Revenues

The revenue and taxation section of this budget document gives detailed information related to how the City derives its revenues. We encourage you to review that section. Sales tax revenue trends, before COVID-19, were looking positive both for statewide sales and for sales occurring in Pleasant Grove. For the 2021 budget, the budget adopted was lower from FY 2020 estimated actuals by \$50,000 and \$750,999 from FY2019 actuals. The shutdown of the economy to lessen the effects of the spread of the coronavirus has created a great deal of unknowns to the city and state. Building permit fee revenue for FY2021 was also decreased by \$163,026 from FY2020 estimated actuals. 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.

Capital Equipment

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

Employee Costs

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 for all City employees. The City had committed monies to fund a city-wide employee compensation study during FY2020, which was completed in the Spring. As the pandemic brought on economic uncertainty, the city took a different approach to allocating the dollars available for raises in FY2021. Public Safety employees received an amount of \$2,500, directors and other full-time employees received an amount of \$1,200. Part time and seasonal employees received a 2% increase. 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 Community Development Code Enforcement, a grant match to participate in the Utah County Communities that Care Grant, and funding for the changes that were made to the Public Safety Retirement Pension.

Health insurance premiums is always a major factor in personnel costs. The City was able to remain with their current health plan provider with no increases, and to keep City employee's 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 will continue to be a challenge each year as health insurance premiums and other employee benefits continue to increase.

Budget Planning and Management

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

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

Capital Projects

General fund monies available for capital projects of \$900,000 were used to balance the FY2021 this year. The City Council and Administration will continue to monitor revenue during the first 6 months of FY2021 and have capital project(s) prioritized in close association with City staff worked to identify the greatest needs and allocate resources to those projects.

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

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.

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

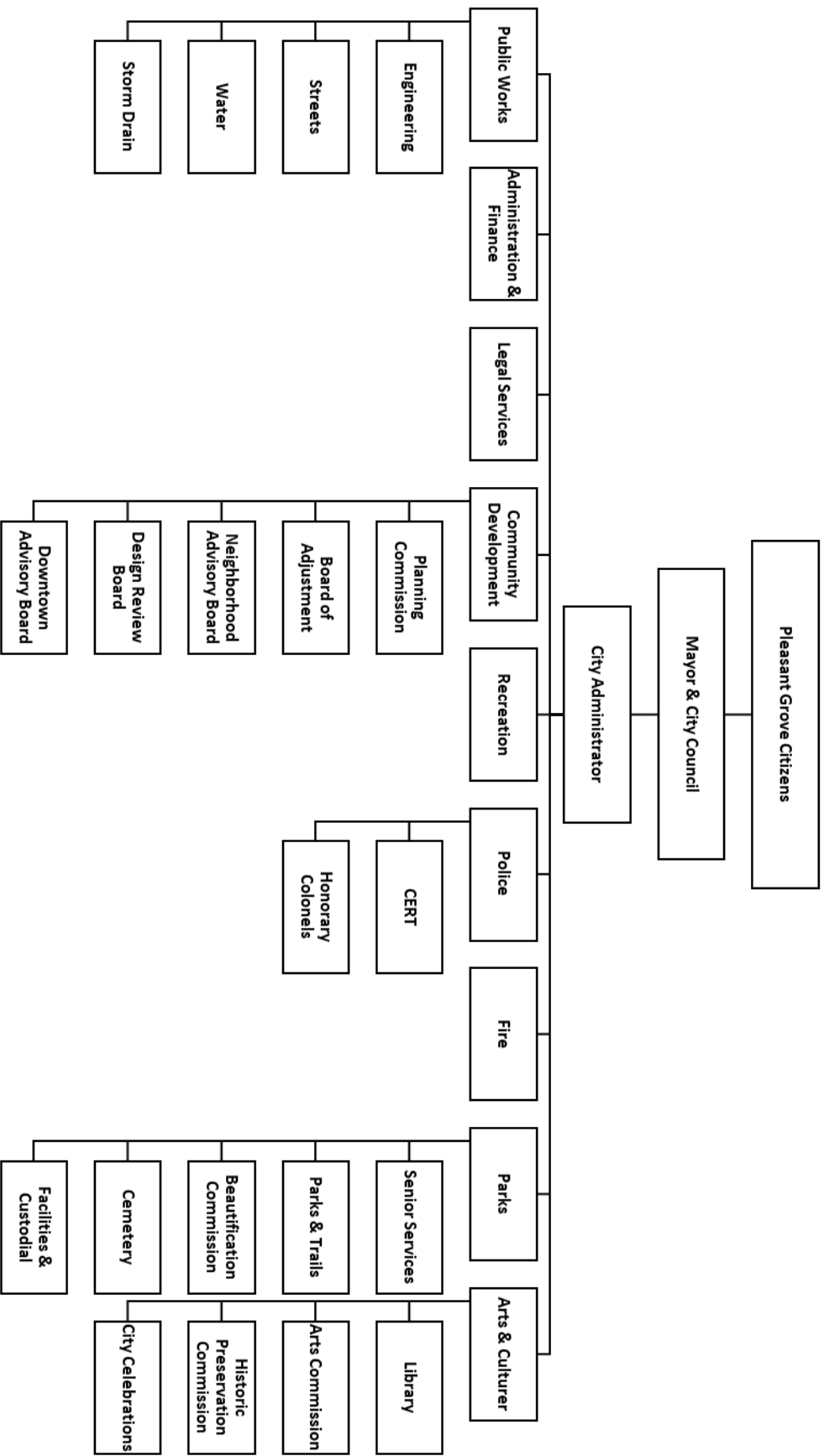


Todd Williams



Brent Bullock

Pleasant Grove City



Mission

Mission

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

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

Vision

Vision

To become the best-run city in Utah

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

Strategies

Strategies

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

Three key strategies essential to achieving our Vision

Values

Values

Safe Consistent Courteous

Prioritized ways in which we exhibit professionalism

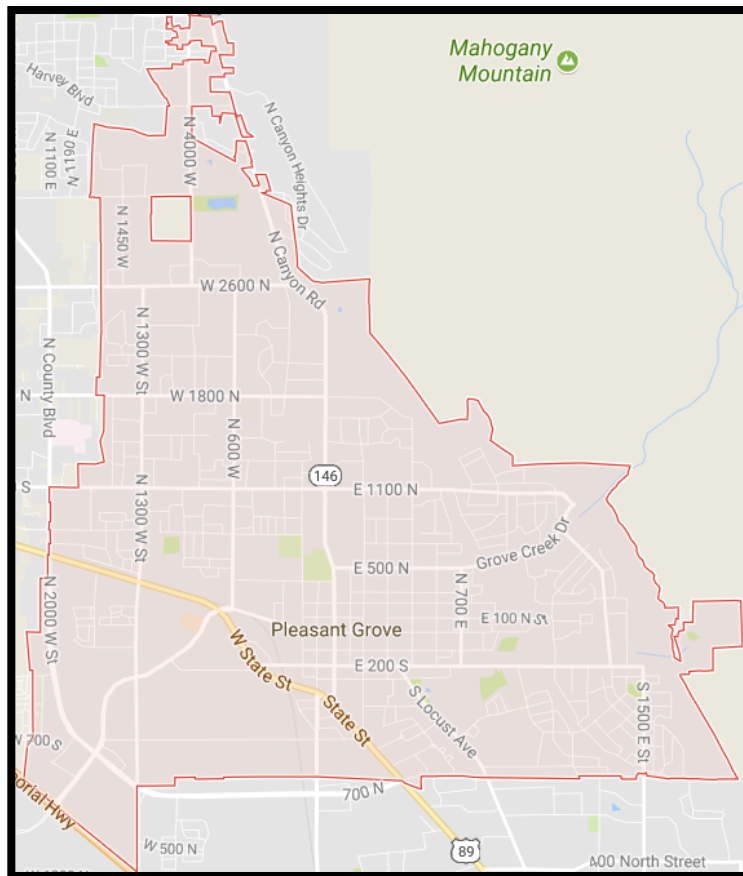
Summary



Community Profile

Geography

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



Form of Government

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

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

Pleasant Grove History

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

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

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



Main Street circa 1950

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

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

Budget Management Guidelines

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

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

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

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

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

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

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

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

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

Personnel Planning. Personnel costs are by far the largest expenditure in the General Fund. The City must manage personnel costs closely in order to maintain a properly paid workforce without allowing costs to become unmanageable. A guideline has been established that would set a target of 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

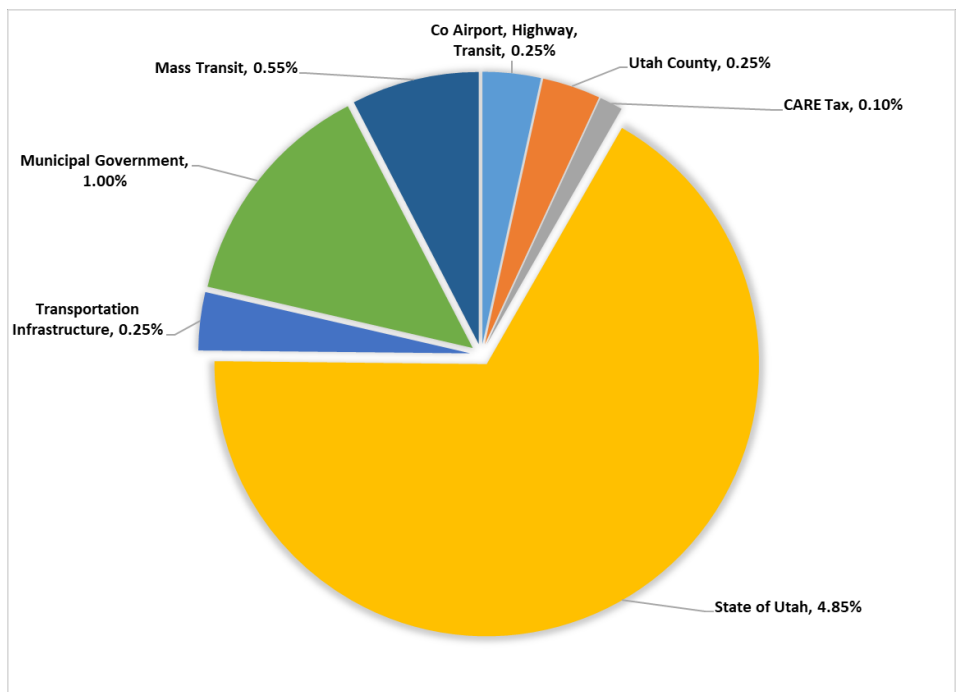
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent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

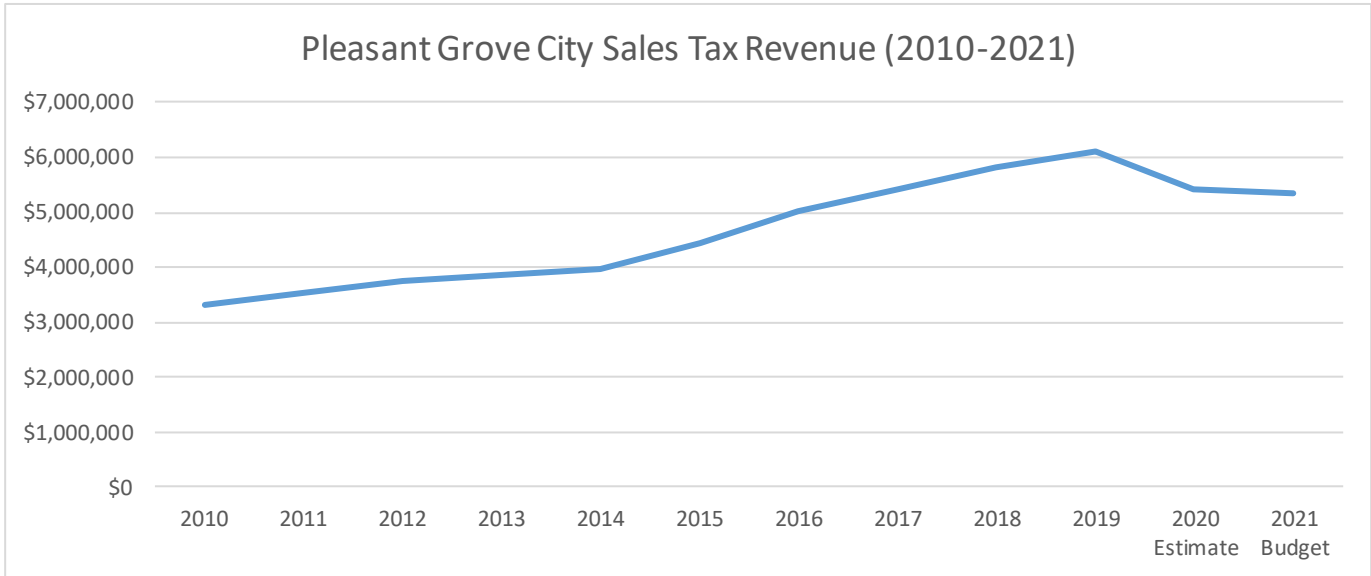
Sales Tax. Sales tax is the largest source of revenue for Pleasant Grove City. Sales tax accounts for 48% of total tax revenue and 40% of total General Fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined by the Utah State legislature.

All taxable sales that take place in Pleasant Grove are taxed at a rate of 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, 2020, Pleasant Grove received \$1.51 for every \$1.00 of local option sales tax collected in the City.

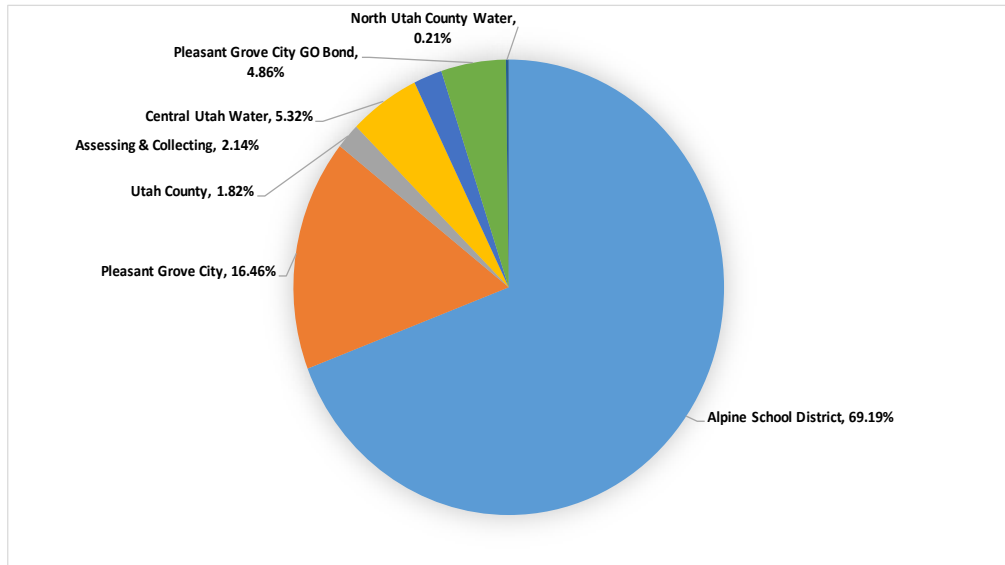


Since 2010, the City has experienced growing sales tax revenue each year. 2020 sales tax revenues are estimated to be 11.45% lower than the amount received in 2019, due to the economic uncertainty related to COVID-19. The average percentage growth in sales tax revenues from 2010 to 2019 was 7.12%. For the 2021 fiscal year we are forecasting sales tax at .92% decrease from FY2020 estimates. Sales tax revenue collections, for the past twelve years, are shown on the graph below.

The City is forecasting sales tax revenues of \$5,364,934 for FY 2021, but FY 2020 actuals have come in slightly higher than expected with the economy uncertainties. The FY2020 estimate of \$5,414,934 and the FY2021 budget of \$5,364,934 was conservative at the time the budget was prepared and presented for formal adoption, due to the fact that some revenues lag by 60 days and the uncertainty of the effects of COVID-19.



Pleasant Grove’s second largest source of revenue is property tax, which represents 25.11% of total general fund revenue. Property tax is a much more stable revenue source than sales tax, and thus year-to-year fluctuations in revenue are relatively small. Property taxes are distributed to school districts, municipalities, counties, and special districts. The chart to the right illustrates the relative percentage of each Pleasant Grove resident’s property tax distributed to individual taxing entities.

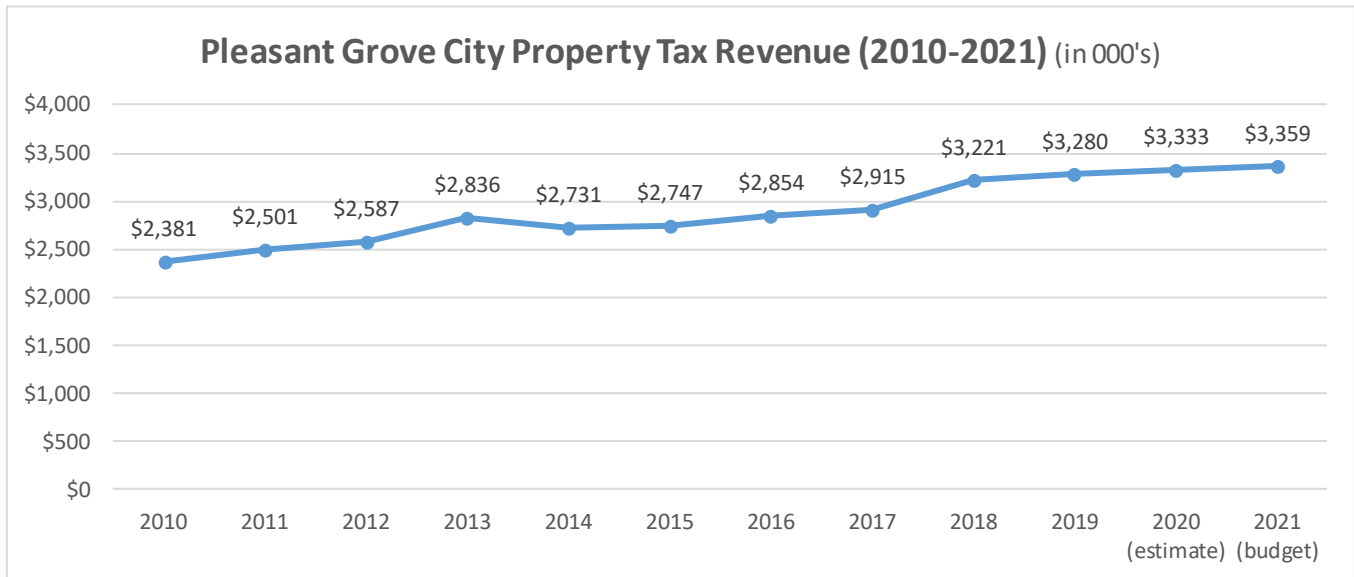


For the 2020-2021 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of 1.1% of the taxable value their home. Pleasant Grove City will receive 21.31% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45% exemption in taxable value for a taxpayer’s primary residence. Thus, Pleasant Grove City would receive property tax totaling \$294.90 from a home with a market value of \$334,700.

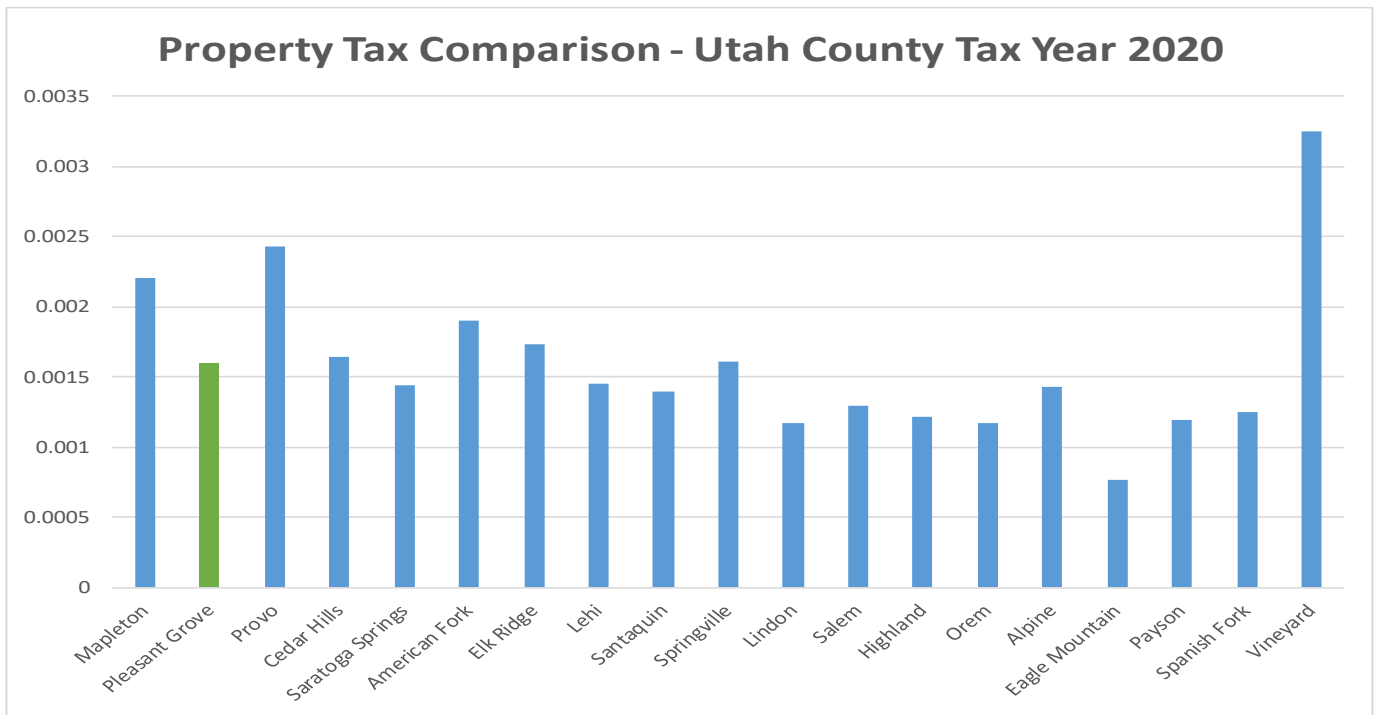
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations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

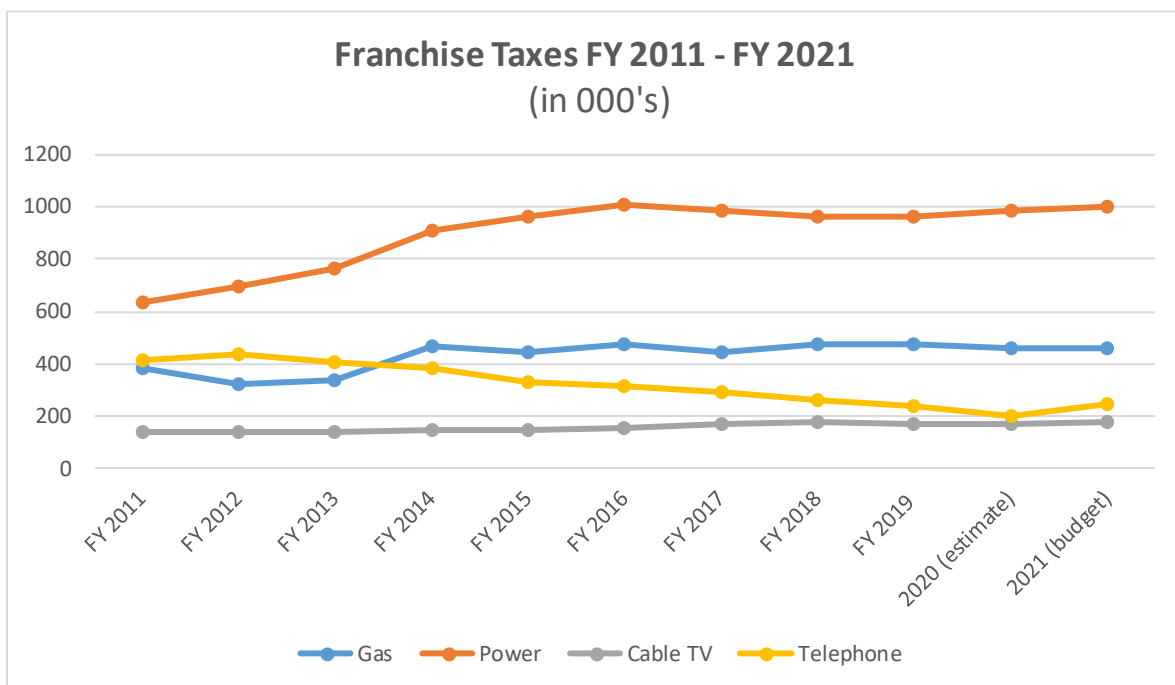
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values.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



Below is a chart showing the tax rates for cities in Utah County for the 2020 tax year. The average property tax for the cities shown below is .001587 and the median is .001446. Pleasant Grove's rate for the 2020-2021 fiscal year is .001602.



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



Special Revenue Activities

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

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

Recreation. The Pleasant Grove Community Center provides a venue for fitness facilities and programs as well as enrichment activities. Revenues come from membership fees, daily use fees and program participation fees. Pleasant Grove Recreation also provides numerous adult and youth sports programs, for which a participation fee is charged. These fees are used for staffing and supplies used to run the programs. Additionally, funds are transferred from the General Fund each year to assist with the operation of the center.

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 City provides a subsidy to each program. 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.

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

Enterprise Activities

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

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

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

Culinary Water - Residential									
	Adopted				Projected				
	2018	2019	2020	2021	2022	2023	2024		
Base Fee	\$ 20.81	\$ 21.85	\$ 22.94	\$ 22.94	\$ 24.09	\$ 25.29	\$ 26.56		
Usage per 1,000 gallon									
0 to 5,000 Gallons									
5,001 to 10,000 Gallons	\$ 2.52	\$ 2.65	\$ 2.78	\$ 2.78	\$ 2.92	\$ 3.06	\$ 3.22		
10,0001 to 15,000 Gallons	3.68	3.86	4.06	4.06	4.26	4.48	4.70		
15,001 to 50,000 Gallons	5.27	5.53	5.81	5.81	6.10	6.41	6.73		
50,001 and Above	6.31	6.63	6.96	6.96	7.31	7.67	8.06		

Culinary Water- Commercial									
	Adopted				Projected				
	2018	2019	2020	2021	2022	2023	2024		
Base Fee	\$ 20.81	\$ 21.85	\$ 22.94	\$ 22.94	\$ 24.09	\$ 25.29	\$ 26.56		
Usage per 1,000 gallon									
0 to 5,000 Gallons									
5,001 to 10,000 Gallons	\$ 2.52	\$ 2.65	\$ 2.78	\$ 2.78	\$ 2.92	\$ 3.06	\$ 3.22		
10,0001 to 15,000 Gallons	2.74	2.88	3.02	3.02	3.17	3.33	3.50		
15,001 to 50,000 Gallons	2.95	3.10	3.25	3.25	3.41	3.58	3.76		
50,001 and 100,000 Gallons	3.16	3.32	3.48	3.48	3.65	3.84	4.03		
100,001 and Above	3.36	3.53	3.70	3.70	3.89	4.08	4.28		

Pressurized Irrigation							
Rate Code	Adopted				Projected		
	2018	2019	2020	2021	2022	2023	2024
Residential Rates							
Under .50 Acre	\$ 32.77	\$ 34.41	\$ 36.13	36.13	\$ 37.94	\$ 39.83	\$ 41.82
.50 Acre to .99 Acre	39.75	41.74	43.82	43.82	46.01	48.31	50.73
1 Acre and Above	46.70	49.04	51.49	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	\$ 46.70	\$ 49.04	\$ 51.49	\$ 51.49	\$ 54.06	\$ 56.77	\$ 59.61
Per Sq. Ft ('000s)	0.7209	0.7570	0.7950	0.7950	0.8348	0.8765	0.9203
-Area over 1.50 Acres							

Storm Drain							
Rate Code	Adopted				Projected		
	2018	2019	2020	2021	2022	2023	2024
990 ESU	\$ 12.48	\$ 13.10	\$ 14.41	14.41	\$ 15.13	\$ 15.89	\$ 16.68

Sanitary Sewer							
Rate Code	Adopted				Projected		
	2018	2019	2020	2021	2022	2023	2024
321 Base Monthly Fee	\$ 17.67	\$ 17.85	\$ 18.59	\$ 18.59	\$ 19.05	\$ 19.53	\$ 20.02
TSSD Base Fee	7.77	7.77	7.96	7.96	8.16	8.36	8.57
Consumption (1k gallons)	2.26	2.26	2.32	2.32	2.38	2.44	2.50

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 \$23,720,560 for the 2020-2021 fiscal years. This is compared to a final 2019-2020 budget of \$27,070,338. This budget includes carryovers from FY2019, 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 2020—2021 fiscal year, the City's enterprise fund budgets forecast revenues of \$16,616,667 and operating expenses of \$12,590,280. The previous year's final budgeted revenues and operating expenses were \$16,502,919 and \$11,904,199 respectively.

Consolidated Budget

All Governmental Funds

2020-2021 City Budget

	Revenues				FY 2021 Budget	FY 2020 Final Budget	FY 2019 Actual
	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service			
Taxes & Special Assessments	11,166,117	900,000	-	924,986	12,991,103	13,683,155	13,364,801
Licenses & Permits	525,500	-	-	-	525,500	656,700	659,490
Intergovernmental Revenues	59,000	-	-	-	59,000	102,195	532,902
Charges for Services	1,087,730	1,282,476	-	-	2,370,206	2,618,121	2,680,290
Fines and Forfeitures	298,350	-	-	-	298,350	398,850	240,878
Other Revenues	562,066	295,157	801,496	5,000	1,663,719	3,839,695	3,823,958
Developer Payments	-	1,552,442	1,016,883	-	2,569,325	1,903,254	2,212,849
Class C Reserve Funds	1,128,000	-	-	-	1,128,000	1,784,000	1,387,964
Proceeds from Debt Issuance	-	-	-	-	-	-	-
Use of/(Contr To) Fund Balance	2,003,212	(322,852)	165,967	(3,966)	1,842,361	1,808,811	7,629,651
Transfers	(1,178,244)	546,587	556,657	347,996	272,996	275,557	2,264,577
Total Budgeted Revenue	15,651,731	4,253,810	2,541,003	1,274,016	23,720,560	27,070,338	34,797,360
		Expenditures					
Operations							
Salaries & Wages	7,496,029	971,210	-	-	8,467,239	8,285,271	8,122,378
Employee Benefits	4,273,795	98,343	-	-	4,372,138	4,691,442	3,833,358
Operating Expenditures	3,722,296	1,631,815	-	-	5,354,111	10,168,988	9,523,591
Overhead Allocation	(2,040,389)	-	-	-	(2,040,389)	(2,040,389)	(2,040,396)
Equipment and Capital Improvements	2,200,000	-	1,601,496	-	3,801,496	2,266,002	11,431,491
Debt Service/Lease Payments	-	1,552,442	939,507	1,274,016	3,765,965	3,699,024	3,926,938
Total Budgeted Expenditures	15,651,731	4,253,810	2,541,003	1,274,016	23,720,560	27,070,338	34,797,360

Consolidated Budget

Enterprise Funds

2020 -2021 City Budget

	Water	Sewer	Storm Drain	Sanitation	FY 2021 Budget	FY 2020 Final Budget	FY 2019 Actual
Operating Revenues							
Charges for Services	7,560,000	5,240,000	2,200,000	1,174,667	16,174,667	16,070,919	15,398,058
Other Operating Revenue	105,000	20,000	-	317,000	442,000	432,000	500,070
Total Operating Revenues	7,665,000	5,260,000	2,200,000	1,491,667	16,616,667	16,502,919	15,898,128
Operating Expenses							
Salaries & Wages	578,000	404,500	319,700	-	1,302,200	1,145,384	974,995
Employee Benefits	317,370	243,394	199,525	-	760,289	716,440	608,554
Operating Expenses	2,488,529	3,750,400	541,284	1,508,416	8,288,629	7,803,213	7,924,602
Depreciation	1,462,671	394,409	382,082	-	2,239,162	2,239,162	2,654,692
Total Operating Expenses	4,846,570	4,792,703	1,442,591	1,508,416	12,590,280	11,904,199	12,162,843
Operating Income/(Loss)	2,818,430	467,297	757,409	(16,749)	4,026,387	4,598,720	3,735,285
Non-Operating Revenues/(Expenses)							
Impact Fees	150,000	150,000	150,000	-	450,000	600,000	736,125
Other Contributions	100,000	100,000	-	-	200,000	355,000	675,436
Interest Income	30,000	55,000	30,000	-	115,000	115,000	327,410
Interest Expense	(554,422)	(4,302)	(375,370)	-	(934,094)	(1,014,239)	(1,040,574)
Other Revenues/(Expenses)	-	-	(7,065)	-	(7,065)	(7,065)	206,295
Total Non-Operating Revenues/(Expenses)	(274,422)	300,698	(202,435)	-	(176,159)	48,696	904,692
Transfers In/(Out)	(150,000)	(100,000)	325,000	-	75,000	75,000	75,000
Change in Net Assets	2,394,008	667,995	879,974	(16,749)	3,925,228	4,722,416	4,714,977

Fund Balances

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

Class C Road Funds

Class C road funds refer to the gas tax levied by the State of Utah. The State issues, as a grant, a portion of this tax revenue to local jurisdictions for the maintenance and repair of streets. Utah County levies a local option sales tax for transportation. As of June 30, 2020 the City had an estimate of \$857,485 of funds that had not been spent. The reason the funds have not been spent is that the City's public works department is saving up funds to do some larger projects in the City. In the 2021 budget, it is anticipated that all but \$132,449 of reserves would be spent. In the 2021 budget Pleasant Grove anticipates using current year tax revenues and \$725,036 of reserves to complete 2021 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 and expand programs 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 2021 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. Supplemental requests for projects are submitted for consideration and approved based on need and funding ability. For the 2021 budget, the City is budgeting none of the previously accumulated surpluses in the general fund to complete projects throughout the City. The City has not been immune to the local and global economic impacts of the COVID-19 health pandemic. The City decided to use excess from prior year in the amount of \$900,000 to balance the FY2021 budget due to the unforeseen circumstances.

Capital Equipment

Purchases of capital equipment are not funded at the same level each year. The City budgets to transfer a certain amount each year into the capital equipment fund in order to make these purchases. Therefore, the fund balance in the capital equipment fund will fluctuate year-to-year based on the capital equipment needs in any one given year. In 2021, the City anticipates the fund balance in capital equipment to decrease by \$35,755 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 30 (Utah Code Section 10-6-118).

Amendment

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

Budget Preparation Timeline

Pleasant Grove City FY2021 Budget Timeline

December 2019	<ul style="list-style-type: none">• Present proposed Fiscal 2021 budget work sessions• Review revenue forecasts
January	<ul style="list-style-type: none">• January 23 – Budget Discussion with City Administrator and Directors• Supplemental and capital improvement budget documents provided to Directors
February	<ul style="list-style-type: none">• February 7 – 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 31 - 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 14 - 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 5 - Proposed budget(s) presented to the Municipal Council
June	<ul style="list-style-type: none">• Budget to be adopted per State Code if not holding a Truth in Taxation hearing by June 30<ul style="list-style-type: none">June 2 – DiscussionJune 23 – Discussion, Public Hearing 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 September 1 per State Code if Truth in Taxation hearing is held• Submit to GFOA for certification

Pleasant Grove City Budget

Fiscal Year 2020-2021



Operational Departments

Community Development

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

Fire

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

Library & Arts

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

Parks

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

Recreation

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

Police

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

Public Works

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

(1) Streets

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

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

(2) Sewer & Water

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

(3) Storm Drain

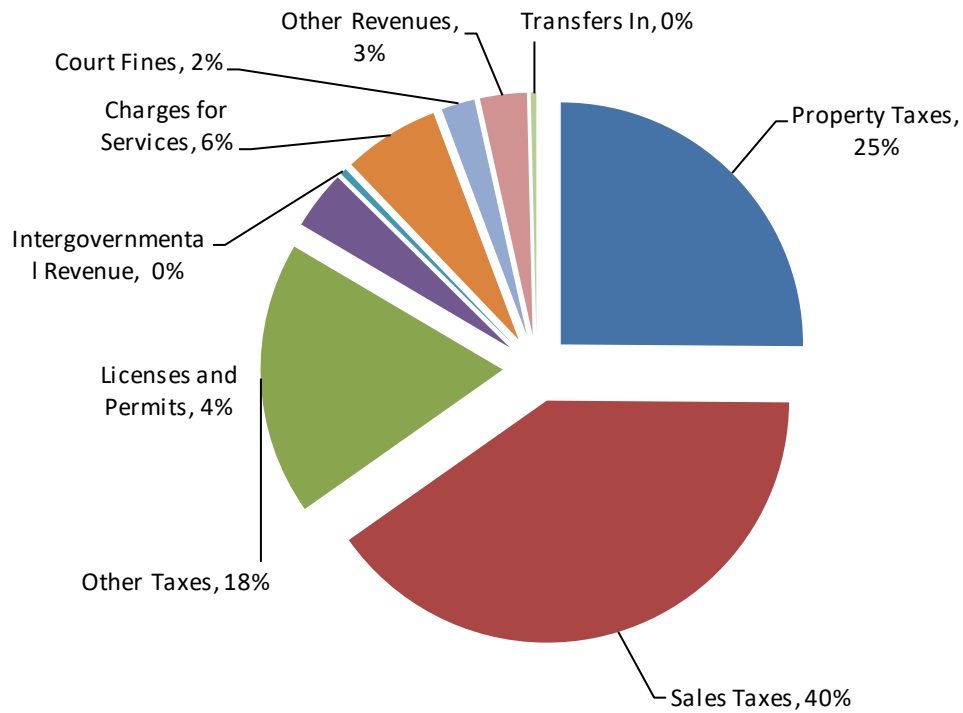
The Storm Drain division implements MS4 (Municipal Separate Storm Sewer Systems) Permit requirements for program 4 (Construction site controls) and program 5 (Post-Construction site controls) in accordance with approved program descriptions; inspects and performs oversight on all aspects of the construction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



General Fund

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

	Actual-2019	Adopted FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual	Adopted FY 2021 Budget
General Fund Revenues					
Property Taxes	3,279,500	3,267,499	3,267,499	3,332,827	3,358,822
Sales Taxes	6,114,934	6,080,456	6,080,456	5,414,934	5,364,934
Other Taxes	2,388,418	2,510,214	2,510,214	2,273,807	2,442,361
Licenses and Permits	659,490	656,700	656,700	688,526	525,500
Intergovernmental Revenue	532,902	80,000	102,195	119,741	59,000
Charges for Services	927,706	893,031	893,031	956,301	857,750
Court Fines	240,878	346,350	346,350	235,896	298,350
Other Revenues	790,412	921,750	921,750	973,043	417,066
Transfers In	38,856	50,000	50,000	50,000	50,000
Total General Fund Revenues	14,973,096	14,806,000	14,828,196	14,045,074	13,373,783



	Actual-2019	Adopted FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenses	Adopted FY 2021 Budget
Mayor & City Council					
Salaries & Wages	54,321	54,366	54,366	54,366	54,366
Benefits	140,074	148,359	148,359	140,500	148,359
Operating Expenditures	8,810	8,500	8,500	9,038	8,500
Total Mayor & Council	203,205	211,225	211,225	203,904	211,225
Municipal Court					
Salaries & Wages	148,442	129,146	129,146	123,000	133,037
Benefits	39,799	38,091	38,091	29,450	34,200
Operating Expenditures	20,865	17,000	17,000	13,800	17,000
Total Municipal Court	209,106	184,237	184,237	166,250	184,237
Other Expenditures					
Fox Hollow Contribution	240,000	240,000	240,000	240,000	240,000
Prop/Liability Insurance	223,027	225,000	225,000	259,665	233,800
Technology	154,507	144,592	144,592	150,500	152,592
Operating Expenditures	2,554,175	587,672	587,672	507,304	594,672
Total Other Expenditures	3,171,708	1,197,264	1,197,264	1,157,469	1,221,064
Legal					
Salaries & Wages	234,982	241,242	241,242	234,000	250,000
Benefits	98,356	128,690	128,690	121,925	134,825
Operating Expenditures	35,406	31,980	31,980	27,100	31,980
Total Legal	368,745	401,912	401,912	383,025	416,805
Physical Facilities					
Salaries & Wages		19,350	19,350	-	21,370
Benefits		2,020	2,020	-	-
Operating Expenditures	388,166	372,400	372,400	430,270	393,030
Total Physical Facilities	388,166	393,770	393,770	430,270	414,400
Administrative Services					
Salaries & Wages	602,953	609,024	609,024	600,800	633,000
Benefits	289,415	331,830	331,830	306,350	347,910
Operating Expenditures	48,216	63,350	63,350	52,395	63,350
Total Administrative Serv	940,584	1,004,204	1,004,204	959,545	1,044,260

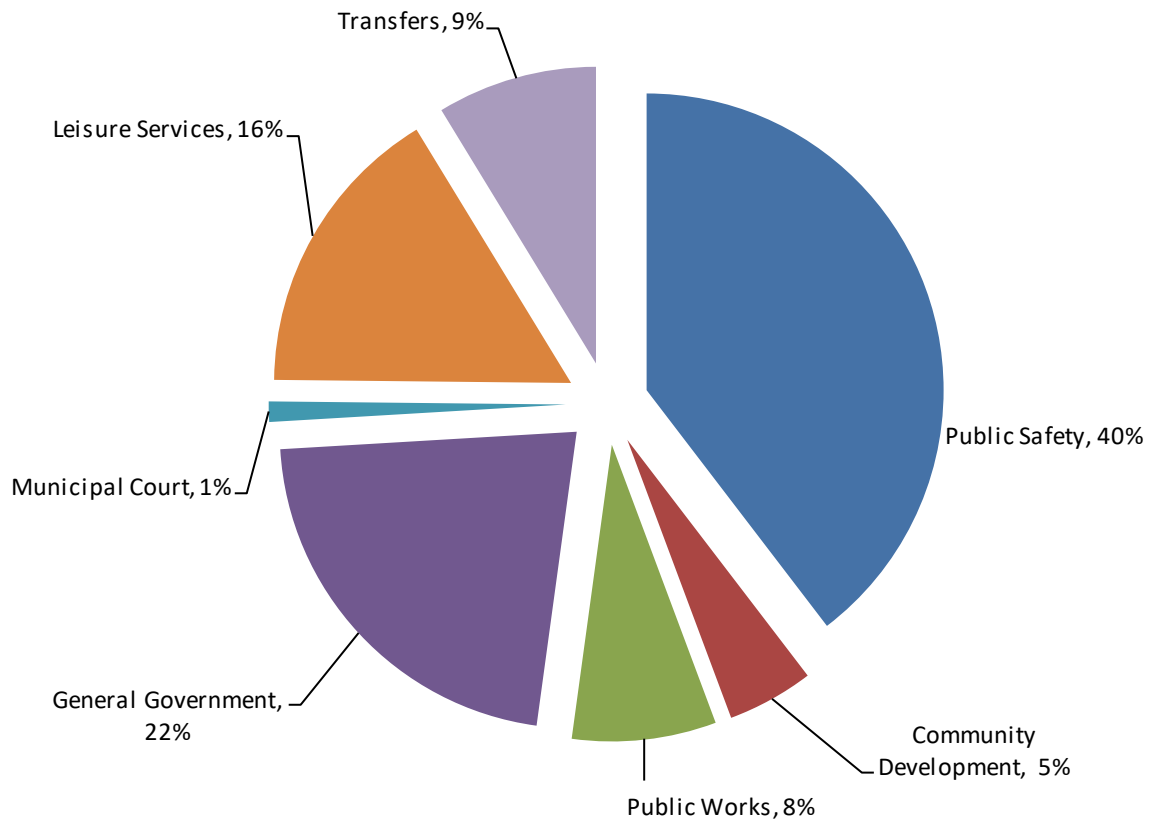
	Actual-2019	Adopted FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenses	Adopted FY 2021 Budget
Engineering					
Salaries & Wages	204,620	225,156	225,156	37,156	232,500
Benefits	117,477	140,895	140,895	127,850	107,950
Operating Expenditures	102,918	110,650	110,650	210,294	110,650
Total Community Develop	425,015	476,701	476,701	375,300	451,100
Community Development					
Salaries & Wages	369,563	443,078	411,878	396,000	470,200
Benefits	207,454	263,655	263,655	245,050	260,800
Operating Expenditures	98,112	51,616	51,616	53,500	51,616
Total Community Develop	675,129	758,349	727,149	694,550	782,616
Police					
Salaries & Wages	1,979,654	2,127,263	2,127,263	2,073,079	2,305,741
Benefits	1,262,257	1,539,687	1,539,687	1,341,550	1,560,000
Operating Expenditures	453,284	369,940	385,138	397,818	369,940
Total Police	3,695,195	4,036,890	4,052,088	3,812,447	4,235,681
Fire					
Salaries & Wages	1,316,905	1,270,276	1,270,276	1,301,000	1,351,755
Benefits	575,735	667,350	667,350	584,175	684,550
Operating Expenditures	598,329	212,600	244,328	254,500	212,600
Total Fire	2,490,969	2,150,226	2,181,954	2,139,675	2,248,905
Animal Control					
Salaries & Wages	27,864	35,786	35,786	27,500	30,000
Benefits	2,568	3,320	3,320	2,670	3,320
Operating Expenditures	62,241	74,600	74,600	60,918	74,600
Total Animal Control	92,673	113,706	113,706	91,088	107,920
Economic Development					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	6,467	30,000	30,000	1,800	30,000
Total Animal Control	6,467	30,000	30,000	1,800	30,000

	Actual-2019	Adopted FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenses	Adopted FY 2021 Budget
Streets					
Salaries & Wages	247,373	255,857	255,857	224,500	271,000
Benefits	153,116	165,872	165,872	179,100	150,750
Operating Expenditures	433,024	432,500	476,237	482,997	432,500
Total Streets	833,513	854,229	897,966	886,597	854,250
Library					
Salaries & Wages	458,570	494,786	494,786	446,000	505,000
Benefits	115,469	129,949	129,949	121,595	138,609
Operating Expenditures	197,022	152,450	161,048	165,000	152,450
Total Library	771,061	777,185	785,783	732,595	796,059
Senior Citizen Center					
Salaries & Wages	43,829	45,397	45,397	42,000	47,500
Benefits	4,094	4,673	4,673	4,273	4,200
Operating Expenditures	3,915	4,902	4,902	4,500	4,902
Total Sr Citizen Center	51,837	54,971	54,971	50,773	56,602
Parks					
Salaries & Wages	598,475	599,351	599,351	571,000	626,000
Benefits	332,198	373,735	373,735	339,866	382,722
Operating Expenditures	150,913	194,010	194,010	173,400	194,010
Total Parks	1,081,586	1,167,096	1,167,096	1,084,266	1,202,732
Recreation					
Salaries & Wages	208,819	243,010	243,010	222,060	232,000
Benefits	146,009	176,365	176,365	166,200	180,600
Operating Expenditures	34,827	42,214	42,214	32,375	42,214
Total Recreation	389,655	461,589	461,589	420,635	454,814
Leisure Services					
Salaries & Wages	97,101	99,105	99,105	99,105	100,000
Benefits	51,007	55,610	55,610	52,350	56,560
Operating Expenditures	6,939	15,950	20,950	9,900	15,950
Total Leisure Services	155,047	170,665	175,665	161,355	172,510

	Actual-2019	Adopted FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenses	Adopted FY 2021 Budget
Custodial Services					
Salaries & Wages	122,699	206,305	176,305	137,000	199,670
Benefits	54,364	68,605	68,605	63,040	75,240
Operating Expenditures	51,194	32,050	62,050	78,000	32,050
Total Custodial Services	228,257	306,960	306,960	278,040	306,960
Admin Allocation	(2,040,396)	(2,040,389)	(2,040,389)	(2,040,389)	(2,040,389)
Total Operating Expenditures	14,137,522	12,710,792	12,783,853	11,989,194	13,151,751

General Fund Expenditures

	Actual-2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenses	Adopted FY 2021 Budget
Transfer To:					
Capital Equipment	511,656	511,657	511,657	511,657	511,657
Capital Projects	1,121,983	1,025,750	1,056,950	1,056,950	-
E911	454,056	462,429	462,429	462,429	297,429
Class C Road Funds	346,968	346,964	346,964	346,964	346,964
Recreation Programs	81,804	81,809	81,809	81,809	96,809
Swimming Pool	180,108	161,737	161,737	161,737	166,737
Cultural Arts	30,612	30,612	30,612	30,612	30,612
Care Tax	80,000	-	-	-	-
Total Transfers	2,807,187	2,620,958	2,652,158	2,652,158	1,450,208
Total Operating Expenditures	14,137,522	12,710,792	12,783,853	11,989,194	13,151,751
Total Contribution to/(Use of) FB	(1,971,613)	(525,750)	(607,817)	(596,278)	(1,228,176)
Beginning Fund Balance	6,394,675	4,423,062	4,423,062	4,423,062	3,826,784
Ending Fund Balance	4,423,062	3,897,311	3,815,245	3,826,784	2,598,607



Class C Roads Funds

General Fund

	Prior Year Actual - 2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Class C Road Funds	1,387,964	1,300,000	1,300,000	1,428,000	840,000
Sales Tax Road Funding		484,000	484,000	480,000	288,000
Miscellaneous Revenue	346,193	-	-	53,256	-
Transfer from General Fund	346,968	346,964	346,964	346,964	346,964
Total Revenues	2,081,124	2,130,964	2,130,964	2,308,220	1,474,964
Expenditures					
Operating Expenditures	2,400	-	-	-	-
Lease Payments		-		-	-
Road Maintenance	1,143,022	3,050,000	3,050,000	3,050,000	2,200,000
Transportation Master Plan Update					
Transfer to Debt Service	-	-	-	-	-
Total Expenditures	1,145,422	3,050,000	3,050,000	3,050,000	2,200,000
Contribution to/(Use of) FB	935,702	(919,036)	(919,036)	(741,780)	(725,036)
Beginning Fund Balance	663,562	1,599,265	1,599,265	1,599,265	857,485
Ending Fund Balance	1,599,265	680,229	680,229	857,485	132,449

Cemetery
General Fund

	Prior Year Actual - 2019	Original FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Cemetery Opening/Closing	151,950	125,440	125,440	132,000	130,620
Cemetery Lot Sales	87,300	106,140	106,140	111,000	99,360
Total Revenues	239,250	231,580	231,580	243,000	229,980
Expenditures					
Salaries and Wages	31,678	34,170	34,170	33,140	32,890
Benefits	2,996	3,520	3,520	3,150	3,200
Operating Expenditures	116,377	68,890	68,890	57,500	68,890
Transfer to General Fund	38,856	50,000	50,000	50,000	50,000
Transfer to Storm Drain	75,000	75,000	75,000	75,000	75,000
Total Expenditures	264,907	231,580	231,580	218,790	229,980
Contribution to/(Use of) FB	(25,657)	-	-	24,210	-
Beginning Fund Balance	322,928	297,271	297,271	297,271	321,481
Ending Fund Balance	297,271	297,271	297,271	321,481	321,481

Risk Management

General Fund

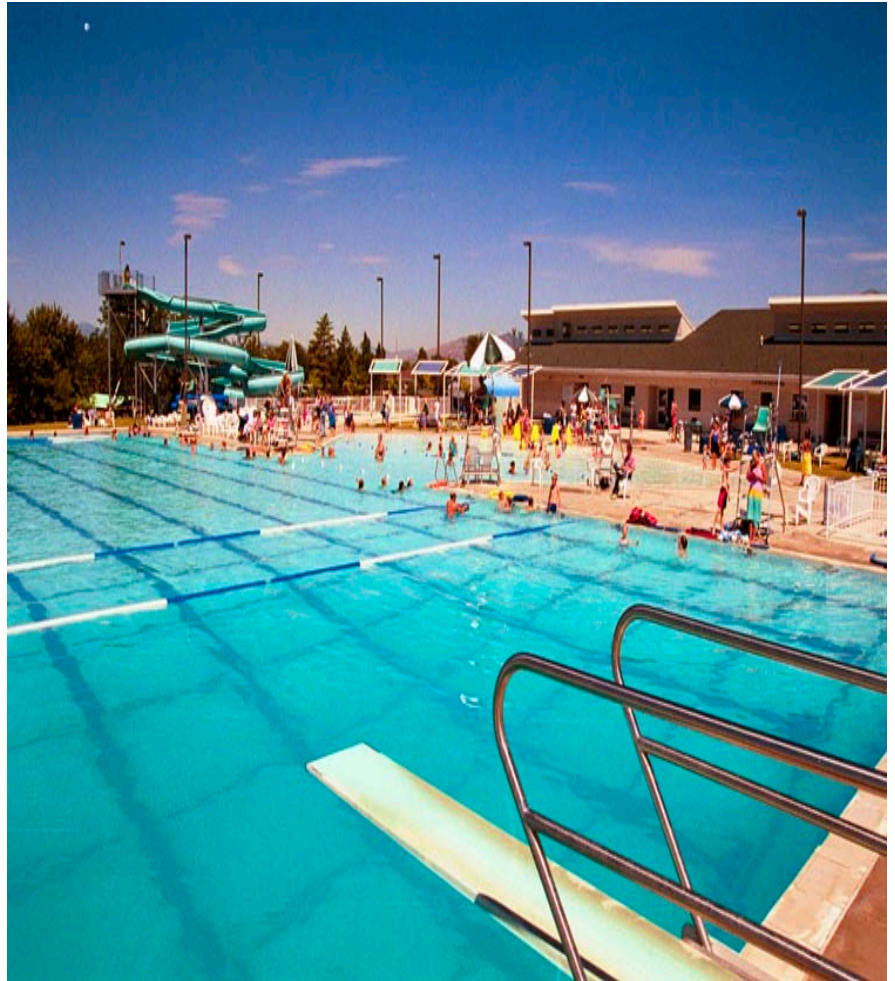
	Prior Year Actual-2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Unemployment Premiums	35,819	19,000	19,000	19,000	19,000
Total Revenues	35,819	19,000	19,000	19,000	19,000
Expenditures					
Unemployment Expense	168	10,000	10,000	100,000	75,000
Total Expenditures	168	10,000	10,000	100,000	75,000
Contribution to/(Use of) FB	35,652	9,000	9,000	(81,000)	(56,000)
Beginning Fund Balance	237,850	273,502	273,502	273,502	192,502
Ending Fund Balance	273,502	282,502	282,502	192,502	136,502

Dental

General Fund

	Prior Year Actual-2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Employee Premiums	18,038	28,000	28,000	19,000	19,000
Employer Premiums	106,529	114,000	114,000	114,000	107,000
	-	-	-	-	-
Total Revenues	124,566	142,000	142,000	133,000	126,000
Expenditures					
Dental Claim Payments	106,453	120,000	120,000	114,000	120,000
Total Expenditures	106,453	120,000	120,000	114,000	120,000
Contribution to/(Use of) FB	18,114	22,000	22,000	19,000	6,000
Beginning Fund Balance	265,922	284,036	284,036	284,036	303,036
Ending Fund Balance	284,036	306,036	306,036	303,036	309,036

Special Revenue Funds



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

Special Revenue Fund Descriptions

Swimming Pool

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

Cultural Arts

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

Recreation

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

Library Grants

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

Redevelopment Agency

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

Transportation Utility

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

C.A.R.E. Tax

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

E911

Special Revenue Fund

	Prior Year Actual - 2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
E911 Fees	223,038	185,000	185,000	128,605	-
User Fees	-	-	-	-	-
Interest	2,394	1,000	1,000	1,900	-
Other Revenues	-	-	-	-	-
Transfer from General Fund	454,056	462,429	462,429	462,429	297,429
Total Revenues	679,487	648,429	648,429	592,934	297,429
Expenditures					
Salaries & Wages	428,949	433,617	433,617	333,922	-
Benefits	153,414	134,445	134,445	127,220	-
Maintenance	54,138	59,000	59,000	125,680	297,429
Operating Expenditures	14,721	16,700	16,700	12,210	-
Equipment	12,403	4,667	19,667	16,829	-
Total Expenditures	663,624	648,429	663,429	615,860	297,429
Contribution to/(Use of) FB	15,863	-	(15,000)	(22,926)	-
Beginning Fund Balance	121,532	137,395	137,395	137,395	114,469
Ending Fund Balance	137,395	137,395	122,395	114,469	114,469

Swimming Pool

Special Revenue Fund

	Prior Year Actual-2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Swimming Pool Revenues	260,988	253,750	253,750	125,000	225,000
Concessions Sales	31,000	33,000	33,000	40,321	29,000
Transfer from General Fund	180,108	161,737	161,737	161,737	166,737
Total Revenues	472,096	448,487	448,487	327,058	420,737
Expenditures					
Salaries and Wages	191,905	224,976	224,976	160,000	201,000
Benefits	16,532	22,711	22,711	17,000	18,843
Concession Stands	23,120	24,000	24,000	21,000	24,000
Utilities	63,469	61,000	61,000	50,000	61,000
Operating Expenditures	86,457	79,800	204,800	77,192	79,894
Maintenance & Equipment	40,939	36,000	53,550	168,000	36,000
Total Expenditures	422,422	448,487	591,037	493,192	420,737
Contribution to/(Use of) FB	49,673	0	(142,550)	(166,134)	-
Beginning Fund Balance	188,338	238,011	238,011	238,011	71,877
Ending Fund Balance	238,011	238,011	95,461	71,877	71,877

Cultural Arts

Special Revenue Find

	Prior Year Actual -2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopting FY 2021 Budget
Revenues					
Youth Theatre	60	-	-	-	-
PG Players	19,042	15,000	15,000	12,238	15,000
Utah Children's Choir	10,565	7,500	7,500	13,475	-
Misc Revenue	166	-	-	-	10,000
Donations	132	-	-	252	-
Transfer from General Fund	30,612	30,612	30,612	30,612	30,612
Total Revenues	60,577	53,112	53,112	56,577	55,612
Expenditures					
Arts Council	681	2,500	2,500	1,000	2,500
Youth Theatre	5,000	5,000	5,000	5,000	5,000
PG Players	29,335	21,500	21,500	21,648	21,500
Utah Children's Choir	13,552	16,000	16,000	11,193	5,000
Orchestra	2,765	4,000	4,000	3,071	4,000
Historical Commission	2,346	5,000	5,000	4,099	5,000
Historical Grant Match		5,000	5,000	5,000	5,000
Historial Grant					10,000
Other Expenditures	6,376	4,000	4,000	-	4,000
Total Expenditures	60,054	63,000	63,000	51,012	62,000
Contribution to/(Use of) FB	522	(9,888)	(9,888)	5,564	(6,388)
Beginning Fund Balance	19,868	20,391	20,391	20,391	25,955
Ending Fund Balance	20,391	10,503	10,503	25,955	19,567

Recreation Programs

Special Revenue Fund

	Prior Year Actual-2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Recreation Fee Revenues	687,230	799,460	799,460	452,386	573,000
Comm Center Revenues	478,067	382,300	382,300	420,476	420,476
Recreation Concessions	43,548	25,000	25,000	46,500	35,000
Other Revenues	-	-	-	-	-
Transfer from General Fund	81,804	81,809	81,809	81,809	96,809
Total Revenues	1,290,649	1,288,569	1,288,569	1,001,171	1,125,285
Expenditures					
Salaries & Wages	753,676	755,210	755,210	580,000	770,210
Benefits	71,024	78,700	78,700	58,500	79,500
Program Supplies & Equipment	211,326	209,000	209,000	135,000	193,000
Operating Expenditures	182,290	200,659	250,659	160,000	158,000
Facility Improvements	-	-	-	-	-
Transfer to Capital Projects					
Transfer to Capital Equipment	45,000	45,000	45,000	45,000	45,000
Total Expenditures	1,263,316	1,288,569	1,338,569	978,500	1,245,710
Contribution to/(Use of) FB	27,333	-	(50,000)	22,671	(120,425)
Beginning Fund Balance	80,881	108,214	108,214	108,214	130,885
Ending Fund Balance	108,214	108,214	58,214	130,885	10,460

Library Grants

Special Revenue Fund

	Prior Year Actual-2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Interest	236	-	-	200	-
Other Revenues	4,754	-	-	6,037	-
Total Revenues	4,990	-	-	6,237	-
Expenditures					
Purchases from Gifts	1,957	15,372	15,372	100	24,492
Library Projects	-	-	-	-	-
Total Expenditures	1,957	15,372	15,372	100	24,492
Contribution to/(Use of) FB	3,033	(15,372)	(15,372)	6,137	(24,492)
Beginning Fund Balance	15,322	18,355	18,355	18,355	24,492
Ending Fund Balance	18,355	2,983	2,983	24,492	(0)

Pleasant Grove Redevelopment Agency

Special Revenue Fund

	Actual- 2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Hammond Project					
Tax Increment Revenue	372,422	300,000	300,000	431,309	300,000
Developer Contribution	1,555,305	1,553,604	1,553,604	1,553,604	1,552,442
Interest	22,206	-	-	17,986	-
Grove Tower					
Tax Increment Revenue	-	300,000	300,000	218,587	300,000
1300 West CDA					
Tax Increment Revenue	284,831	300,000	300,000	437,728	300,000
Miscellaneous Revenue				-	
Total Revenues	2,234,765	2,453,604	2,453,604	2,659,214	2,452,442
Expenditures					
Hammond Project					
Operating Expenditures					
Debt Service Payments	1,555,305	1,553,604	1,553,604	1,553,604	1,552,442
Agent Fees	1,650	6,000	6,000	1,650	6,000
Professional Services	-	35,000	35,000	1,450	25,000
Grove Tower					
Operating Expenditures	-	300,000	300,000	196,382	300,000
1300 West CDA					
Operating Expenditures	270,590	300,000	300,000	411,194	300,000
Total Expenditures	1,827,545	2,194,604	2,194,604	2,164,279	2,183,442
Transfers in/(Out)					
Transfer to General Fund	-	-	-	-	-
Total Transfers	-	-	-	-	-
Contribution to/(Use of) FB	407,220	259,000	259,000	494,935	269,000
Beginning Fund Balance	840,524	1,247,743	1,247,743	1,247,743	1,742,678
Ending Fund Balance	1,247,743	1,506,743	1,506,743	1,742,678	2,011,678

Debt Service

Special Revenue Fund

	Prior Year Actual - 2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated	
				Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Property Tax Revenue	924,696	924,986	924,986	924,986	924,986
Interest	14,082	1,500	1,500	11,905	5,000
Transfer from Road Impact	348,588	350,557	350,557	350,557	347,996
Transfer from Class C		-	-	-	-
Total Revenues	1,287,366	1,277,043	1,277,043	1,287,448	1,277,982
Expenditures					
Principal Payments	863,500	886,000	886,000	886,000	906,000
Interest on Bonds	406,481	386,243	386,243	386,243	364,716
Bond Agent Fees	2,450	3,300	3,300	3,300	3,300
	-	-	-	-	-
Total Expenditures	1,272,431	1,275,543	1,275,543	1,275,543	1,274,016
Contribution to/(Use of) FB	14,936	1,500	1,500	11,905	3,966
Beginning Fund Balance	184,795	199,731	199,731	199,731	211,636
Ending Fund Balance	199,731	201,231	201,231	211,636	215,602

Transportation Utility Fund

Special Revenue Fund

	Prior Year			Estimated	
	Actual -	Original FY	Amended FY	Actual	Adopted FY
	2019	2020 Budget	2020 Budget	Expenditures	2021 Budget
Revenues					
Road Fee	1,444,365	1,400,000	1,400,000	856,048	-
Total Revenues	1,444,365	1,400,000	1,400,000	856,048	-
Expenditures					
Road Maintenance	-	1,400,000	1,400,000	-	-
Total Expenditures		1,400,000	1,400,000	-	-
Contribution to/(Use of) FB	1,444,365	-	-	856,048	-
Beginning Fund Balance		1,444,365	1,444,365	1,444,365	2,300,413
Ending Fund Balance	1,444,365	1,444,365	1,444,365	2,300,413	2,300,413

Care Tax

Special Revenue Fund

	Prior Year Actual-2019	Original FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
County Grant					
Downtown Park				19,392	
Discovery Park				200,000	
Fugal Donation- Downtown Park					
Other Donations - CARE Tax		243,750	243,750	298,750	
Other Donations- Discovery Park					
Donations	185,445				
Transfer from GF	80,000				
CARE Tax	91,784	325,000	325,000	298,106	284,376
Contribution to Fund Balance		(28,438)	(28,438)	(28,438)	(14,219)
Total Revenues	357,229	540,312	540,312	787,809	270,157
Expenditures					
Downtown Park	530,356		33,155	28,482	
Community Center					
Discovery Park	729,345		124,914	30,607	
Arts Donation		25,000	25,000	25,000	25,000
Parks Maintenance		20,000	20,000	20,000	20,000
Special Projects		20,000	20,000	20,000	20,000
		-	-	-	-
Total Expenditures	1,259,702	65,000	94,090	124,089	65,000
Contribution to/(Use of) FB	(902,473)	475,312	446,222	663,720	205,157
Beginning Fund Balance		(902,473)	(902,473)	(902,473)	(238,752)
Ending Fund Balance	(902,473)	(427,161)	(456,251)	(238,752)	(33,595)



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 - 2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Interest Income	111,281				
MAG Grant			-	-	
Grants - Cameras	12,500				
Utah County Grant				19,817	
Other Income				222,502	
Transfer from Debt Service	-				
Transfer from Other Funds	1,990,991				
Transfer from General Fund	1,121,983	1,025,750	1,056,950	1,056,950	
Total Revenues	3,236,755	1,025,750	1,056,950	1,299,269	-
Expenditures					
Vehicle Purchases		260,000	260,000	294,060	
Misc City Projects		75,000	106,200	122,416	
City Hall Remodel		450,000	450,000	647,520	
Parks Projects	19,654		12,310	16,164	
Public Safety Projects	18,083	20,750	20,750	20,484	
Other Projects	3,314	200,000	203,310	229,771	
Public Safety Buildings	10,438,953		161,111	161,111	
Recreation	690				
Library Projects	454	20,000	20,000	20,000	
Public Works	7,741				
Engineering	33,000				
Total Expenditures	10,521,888	1,025,750	1,233,681	1,511,525	-
Contribution to/(Use of) FB	(7,285,134)	-	(176,731)	(212,257)	-
Beginning Fund Balance	7,509,308	224,174	224,174	224,174	11,917
Ending Fund Balance	224,174	224,174	47,443	11,917	11,917

Impact fees

Capital Projects Fund

	Prior Year Actual - 2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated	
				Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Recreation Impact Fees	188,385	-		232,000	500,000
Fire Impact Fees	-	-		-	-
Police Impact Fees		-		-	-
Road Impact Fees	469,159	349,650	349,650	512,284	516,883
Proceed from Land Sales				-	
Interest	37,418			21,250	
Transfer from Class C		-			-
Total Revenues	694,963	349,650	349,650	765,534	1,016,883
Expenditures					
Parks Projects	1,330	-	220,598	225,598	800,000
Fire & EMS Projects	-	-	-	-	-
Police Projects	-	-	-	-	-
Road Projects	580,018	-	199,952	199,952	-
Principal Payments		-	-	-	-
Interest Payments		-		-	-
Transfer to Debt Service	348,588	349,650	349,650	349,650	347,095
Total Expenditures	929,936	349,650	770,200	775,200	1,147,095
Contribution to/(Use of) FB	(234,974)	-	(420,550)	(9,667)	(130,212)
Beginning Fund Balance	1,536,702	1,301,728	1,301,728	1,301,728	1,292,062
Ending Fund Balance	1,301,728	1,301,728	881,178	1,292,062	1,161,850

Capital Equipment

Capital Equipment Fund

	Prior Year Actual - 2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Lease Proceeds	345,000	405,695	405,695	405,695	393,496
Lease Buyback	-	-	-	-	-
Transfer from General Fund	511,656	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	15,000	-	-	152,074	408,000
Other Revenue	-	-	-	-	-
Total Revenues	916,656	962,352	962,352	1,114,426	1,358,153
Expenditures					
Fleet Purchases	223,124	265,695	265,695	383,498	661,496
Interest Payments	29,559	29,132	29,132	29,132	29,234
Principal Payments	248,176	491,095	491,095	491,095	563,178
Copier Purchases	-	-	-	-	-
Police Equipment Purchase	-	-	-	-	-
Computer Purchases	82,601	80,000	80,000	80,000	80,000
Fitness Equipment Purchase	22,530	60,000	60,000	61,016	60,000
Fitness Center Lease	88,034	-	-	-	-
Police Equipment Lease	154,908	-	-	-	-
Computer Lease	47,983	-	-	-	-
Public Works Lease	28,910	-	-	-	-
Parks Maintenance	-	-	-	40,000	-
Fire Equipment Lease	153,044	-	-	-	-
Lease payments	-	-	-	-	-
Total Expenditures	1,078,869	925,922	925,922	1,084,741	1,393,908
Contribution to/(Use of) FB	(162,213)	36,430	36,430	29,685	(35,755)
Beginning Fund Balance	261,816	99,603	99,603	99,603	129,288
Ending Fund Balance	99,603	136,033	136,033	129,288	93,533



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-2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Operating Revenues					
Culinary Water Sales	4,373,689	4,515,000	4,515,000	4,675,360	4,515,000
Secondary Water Sales	3,026,343	3,045,000	3,045,000	3,157,235	3,045,000
Other Operating Revenues	170,919	105,000	105,000	85,630	105,000
Total Operating Revenues	7,570,951	7,665,000	7,665,000	7,918,225	7,665,000
Operating Expenses					
Salaries & Wages	426,757	512,334	512,334	529,770	578,000
Benefits	251,434	293,320	293,320	271,000	317,370
Power Expense	287,030	330,000	330,000	330,000	330,000
Administrative Services	829,681	802,929	802,929	802,929	802,929
Metro Water Lease	249,996	-	-	-	300,000
Irrigation Assessments	343,970	350,000	300,000	330,330	300,000
Operating Expenditures	532,561	651,600	651,600	469,200	755,600
Depreciation	1,646,255	1,462,671	1,462,671	1,462,671	1,462,671
Total Operating Expenses	4,567,685	4,402,854	4,352,854	4,195,900	4,846,570
Operating Income/(Loss)	3,003,267	3,262,146	3,312,146	3,722,325	2,818,430
Non-Operating Revenues/(Expenses)					
Impact Fees	309,935	300,000	300,000	320,000	150,000
Interest Income	176,125	30,000	30,000	30,535	30,000
Interest Expense	(644,457)	(616,502)	(616,502)	(626,502)	(554,422)
Amortize Bond Issuance Costs		-	-	-	-
Total Non-Operating Revenues/(Expenses)	(158,397)	(286,502)	(286,502)	(275,967)	(374,422)
Contributions and Transfers					
Developer/Capital Contributio	281,019	100,000	100,000	100,000	100,000
Transfer In	1,674,288	-	-	-	-
Transfer out	(1,844,284)				
Transfer to Storm Water		(150,000)	(150,000)	(150,000)	(150,000)
Transfer to Cap Equipment		-	-	-	-
Total Contributions/Transfer:	111,023	(50,000)	(50,000)	(50,000)	(50,000)
Change in Net Assets	2,955,892	2,925,644	2,975,644	3,396,358	2,394,008
Capital Expenditures	1,741,360	2,557,000	6,495,992	5,899,689	2,847,500

Water FY2021 Capital Improvement Projects

Mill Ditch Canal Piping	\$ 350,000
North Utah County Aquifer	10,000
Water Master Plan Study	10,000
Secondary Master Plan	5,000
Vehicles/Equipment	140,000
BWR Bond	200,000
Manila Pond Pump	600,000
Grove Creek Fence	50,000
Wade Spring Fence	75,000
Driveway	30,000
Pipe Plant Facility	200,000
Water Tank Cleaning	35,000
New Meter System	75,000
Replace Lines-Water	330,000
Backflow	12,500
Emergency Gas Tank	5,000
PW Facility Space needs	20,000
PRV replacement	250,000
Gateway-Well-PG Blvd & North County Blvd	300,000
150 North 1300 East Waterline	50,000
Monson	100,000
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	\$ 2,847,500

Sewer

Enterprise Fund

	Prior Year Actual-2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Operating Revenues					
Sewer Fees	5,130,924	5,160,919	5,160,919	5,240,000	5,240,000
Connection Fees	33,088	25,000	25,000	30,000	20,000
Miscellaneous Revenues	22,355	-	-	-	-
Total Operating Revenues	5,186,368	5,185,919	5,185,919	5,270,000	5,260,000
Operating Expenses					
Salaries & Wages	309,415	358,600	358,600	372,000	404,500
Benefits	210,061	243,820	243,820	230,394	243,394
GF Administrative Charge	776,496	776,500	776,500	776,500	776,500
Charges for Treatment	2,836,465	2,800,000	2,800,000	2,800,000	2,800,000
Operating Expenditures	125,465	168,900	168,900	116,550	173,900
Depreciation	515,662	394,409	394,409	394,409	394,409
Total Operating Expenses	4,773,563	4,742,229	4,742,229	4,689,853	4,792,703
Operating Income/(Loss)	412,804	443,690	443,690	580,147	467,297
Non-Operating Revenues/(Expenses)					
Interest Income	88,841	55,000	55,000	55,000	55,000
Interest Expense	(2,324)	(5,940)	(5,940)	(5,940)	(4,302)
Total Non-Operating Revenues/(Expenses)	86,517	49,060	49,060	49,060	50,698
Contributions and Transfers					
Impact Fees	149,608	150,000	150,000	150,000	150,000
Developer Contributions	142,416	200,000	200,000	150,000	100,000
Transfers In					
Transfers Out	(40,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Contributions/Transfers	252,024	250,000	250,000	200,000	150,000
Change in Net Assets	751,347	742,750	742,750	829,207	667,995
Capital Projects	926,602	1,343,500	3,243,206	2,728,206	1,208,500

Sewer FY2021 Capital Improvement Projects

Insituform	\$ 300,000
Master Plan Annual Update	8,500
Development/Special Projects	45,000
Development/Special Projects Impact Fees	25,000
700 South 910 West to 1200 West	50,000
700 South 900 West to 1300 West	50,000
100 W - 200 S to Center Pipe Upsize	510,000
Sewer System Evaluation	110,000
PW Facility at Pipe Plant - Savings - CW	100,000
PW Facility Space Needs Analysis	10,000
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	\$ 1,208,500

Storm Drain

Enterprise Fund

	Prior Year Actual-2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Operating Revenues					
Storm Drain Fee	1,676,662	2,200,000	2,200,000	2,200,000	2,200,000
Total Operating Revenues	1,676,662	2,200,000	2,200,000	2,200,000	2,200,000
Operating Expenses					
Salaries & Wages	238,823	274,450	274,450	289,000	319,700
Benefits	147,059	179,300	179,300	187,300	199,525
GF Administrative Charge	202,548	205,544	205,544	205,544	205,544
Operating Expenditures	239,374	315,740	315,740	298,611	335,740
Depreciation	492,775	382,082	382,082	382,082	382,082
Total Operating Expenses	1,320,579	1,357,116	1,357,116	1,362,537	1,442,591
Operating Income/(Loss)	356,082	842,884	842,884	837,463	757,409
Non-Operating Revenues/(Expenses)					
Impact Fees	276,582	150,000	150,000	355,000	150,000
Interest Income	62,444	30,000	30,000	30,000	30,000
Interest Expense	(393,793)	(391,797)	(391,797)	(391,797)	(375,370)
Amortize Bond Issuance Costs	-	(7,065)	(7,065)	(7,065)	(7,065)
Other Revenue	206,295	-	-	-	-
Total Non-Operating Revenues/(Expenses)	151,527	(218,862)	(218,862)	(13,862)	(202,435)
Contributions and Transfers					
Developer Contributions	252,001	55,000	55,000	-	-
Transfer from Cemetery	-	75,000	75,000	75,000	75,000
Transfer from Other Funds	284,996	250,000	250,000	250,000	250,000
		-	-		
Total Contributions/Transfers	536,997	380,000	380,000	325,000	325,000
Change in Net Assets	1,044,607	1,004,023	1,004,023	1,148,601	879,974
Capital Expenditures	2,515,344	864,227	1,899,874	1,858,882	1,614,500

Storm Drain FY2021 Capital Improvement Projects

Development/Special Projects	\$ 70,000
Master Plan	12,500
Main Street- State Street to 200 South Pipe Replacement	200,000
Close to My Heart	500,000
Merril Liston Estates	75,000
Adams Acres Plat B	75,000
Anderson Park Outlet	50,000
Public Works Facility	100,000
Emergency Gas Tank	5,000
Public Works Facility Space Needs Analysis	10,000
LID Infiltration Facility	250,000
Lindon Cost Sharing Projects	100,000
doTerra	117,000
Smith Property - 220 South	50,000
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	\$ 1,614,500

Sanitation

Enterprise Fund

	Prior Year Actual-2019	Beginning FY 2020 Budget	Amended FY 2020 Budget	Estimated Actual Expenditures	Adopted FY 2021 Budget
Revenues					
Garbage Collection Fees	1,157,352	1,150,000	1,150,000	1,174,667	1,174,667
Recycling Fees	306,796	302,000	302,000	317,000	317,000
Interest	-	-	-	-	-
Total Revenues	1,464,147	1,452,000	1,452,000	1,491,667	1,491,667
Expenditures					
Garbage Pickup Expense	917,328	863,584	863,584	917,328	918,000
Recycling Collection	296,336	308,000	308,000	308,000	308,000
City Cleanup	28,932	22,000	22,000	11,000	24,000
Administration Fee	258,420	258,416	258,416	258,416	258,416
Total Expenditures	1,501,016	1,452,000	1,452,000	1,494,744	1,508,416
Change in Net Assets	(36,869)	-	-	(3,077)	(16,749)

Enterprise Fund Data



Culinary Water

5 Year Proforma Income Statement

	2021	2022	2023	2024	2025
Revenues					
Water Sales	4,535,000	4,625,700	4,718,214	4,812,578	4,908,830
Installation Fees	75,000	76,500	78,030	79,591	81,182
Total Revenue	4,610,000	4,702,200	4,796,244	4,892,169	4,990,012
Operating Expenses					
Meter Reading	22,000	22,440	22,889	23,347	23,814
Overtime Wages	22,000	22,440	22,889	23,347	23,814
Wages	375,000	382,500	390,150	397,953	405,912
Part Time Wages	25,000	25,500	26,010	26,530	27,061
Retirement	70,000	71,400	72,828	74,285	75,770
FICA	33,000	33,660	34,333	35,020	35,720
Health Insurance	134,300	136,986	139,726	142,520	145,371
Life Insurance	3,600	3,672	3,745	3,820	3,897
State Insurance	10,500	10,710	10,924	11,143	11,366
Meetings & Memberships	12,000	12,240	12,485	12,734	12,989
Publication Expense	-	-	-	-	-
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	17,000	17,340	17,687	18,041	18,401
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
Metro Water Lease	300,000	306,000	312,120	318,362	324,730
Meter Purchases	60,000	61,200	62,424	63,672	64,946
Departmental Supplies	75,000	76,500	78,030	79,591	81,182
Miscellaneous Expense	-	-	-	-	-
Bond Agent Fees	9,050	9,231	9,416	9,604	9,796
Repair & Maintenance	100,000	102,000	104,040	106,121	108,243
Scada Maintenance	15,000	15,300	15,606	15,918	16,236
Equipment	80,000	-	-	-	-
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	2,241,230	2,182,015	2,225,655	2,270,168	2,315,571
Non-Operating Revenues/(Expenditures)					
Interest Revenue	30,000	30,600	31,212	30,600	30,600
Interest -Bonds	(56,683)	(53,110)	(49,436)	(45,725)	(41,940)
Impact Fees	150,000	153,000	156,060	159,181	162,365
Transfers	(75,000)	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	48,317	130,490	137,836	144,056	151,025
Change in Net Assets (Cash)	2,417,087	2,650,675	2,708,425	2,766,057	2,825,466

Culinary Water

5 Year Proforma Income Statement

Debt Principal Payments

2004	81,000	83,000	84,000	86,000	87,000
2006	18,000	19,000	19,000	19,000	20,000
2019	95,000	97,000	98,000	100,000	102,000
Total Principal Payment	194,000	199,000	201,000	205,000	209,000

Capital Expenditures

Vehicles/Equipment	75,000	75,000	75,000	75,000	75,000
Development/Special Projects	-	120,000	120,000	120,000	120,000
Fire Hydrant Replacement	-	50,000	50,000	50,000	50,000
Battlecreek Spring Replacement	-	-	-	-	-
Master Planned Waterline Upgrade	300,000	325,000	325,000	325,000	325,000
System Replacement	-	1,404,000	1,404,000	1,404,000	1,404,000
Water Master Plan Study	10,000	5,000	5,000	5,000	5,000
Buildout Distribution and Transmission	-	397,000	397,000	397,000	397,000
Replace 1, 2 & 4 inch lines	-	397,000	397,000	397,000	397,000
Brimley Well House	-	-	1,250,000	-	-
Monson Pump Station Upgrades	-	1,500,000	-	-	-
Monson Tank New	-	-	-	1,750,000	1,750,000
Pipe Plant Booster	-	109,000	-	-	-
Gateway - Well	-	-	-	-	-
Grove Creek Fence	50,000	-	-	-	-
Wade Spring Fence	75,000	-	-	400,000	-
Driveway	30,000	-	-	-	-
Pipe Plant Facility	100,000	-	-	-	-
Water Tank Cleaning	35,000	-	-	-	-
North Utah County Acquiifer	10,000	-	-	-	-
New Meter System	75,000	-	-	-	-
Backflow	12,500	-	-	-	-
Emergency Gas Tank	5,000	-	-	-	-
PW Facility Space needs	10,000	-	-	-	-
PRV replacement	250,000	100,000	100,000	100,000	100,000
150 North 1300 East Waterline	50,000	-	-	-	-
Monson	50,000	-	-	-	-
Gateway-Well-PG Blvd & North County Blvd	300,000	1,500,000	-	-	-
Total Capital Expenditures	1,437,500	5,982,000	4,123,000	5,023,000	4,623,000

Net Cash Contribution/(Use)

785,587	(3,530,325)	(1,615,575)	(2,461,943)	(2,006,534)
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Secondary Water

5 Year Proforma Statement

	2021	2022	2023	2024	2025
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	9,000	9,180	9,364	9,551	9,742
Wages	115,000	117,300	119,646	122,039	124,480
Part Time Wages	10,000	10,200	10,404	10,612	10,824
Retirement	22,000	22,440	22,889	23,347	23,814
FICA	10,000	10,200	10,404	10,612	10,824
Health Insurance	30,400	31,008	31,628	32,261	32,906
Life Insurance	970	989	1,009	1,029	1,050
State Insurance	2,600	2,652	2,705	2,759	2,814
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	17,000	17,340	17,687	18,041	18,401
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	80,000	81,600	83,232	84,897	86,595
SCADA	8,000	8,160	8,323	8,490	8,659
Technology	3,000	3,060	3,121	3,184	3,247
City Utilities	8,000	8,160	8,323	8,490	8,659
Equipment	-	-	-	-	-
Total Expenses	1,142,669	1,165,522	1,188,833	1,212,609	1,236,862
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Interest -Bonds	(503,907)	(471,904)	(438,674)	403,586	(366,609)
Impact Fees	-	-	-	-	-
Transfers	(75,000)	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	(578,907)	(471,904)	(438,674)	403,586	(366,609)
Change in Net Assets (Cash)	1,333,424	1,478,674	1,550,915	2,432,967	1,703,360

Secondary Water

5 Year Proforma Statement

Debt Principal Payments

2010 Bonds	47,000	49,000	50,000	51,000	53,000
2015 Bonds	550,000	585,000	605,000	510,000	530,000
2016 Bonds	490,000	500,000	515,000	530,000	540,000
2020 Bonds	34,000	35,000	35,000	35,000	36,000
Total Principal Payment	1,121,000	1,169,000	1,205,000	1,126,000	1,159,000

Capital Expenditures

Vehicles/Equipment	65,000	65,000	65,000	65,000	65,000
Development/Special Projects	-	20,000	20,000	20,000	20,000
Secondary Master Plan	5,000	5,000	5,000	5,000	5,000
Meters	-	-	4,000,000	4,000,000	-
100 North CUP Diversion Filter	-	500,000	-	-	-
Mill Ditch Canal Piping	350,000	-	-	-	-
BWR Bond	200,000	-	-	-	-
Manila Pond Pump	600,000	-	-	-	-
Pipe Plant Booster	100,000	407,000	-	-	-
Replace Lines-Water	30,000	-	-	-	-
PW Facility Space needs	10,000	-	-	-	-
Anderson Park PI Booster	-	-	-	-	130,000
Monson	50,000	-	-	-	473,000
Total Capital Expenditures	1,410,000	997,000	4,090,000	4,090,000	693,000

Net Cash Contribution/(Use)

	(1,197,576)	481,674	(2,539,085)	(1,657,033)	1,010,360
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Sewer

5 Year Proforma Income Statement

	2021	2022	2023	2024	2025
Revenues					
Sewer Service Revenue	5,240,000	5,344,800	5,451,696	5,560,730	5,671,945
Connection Fees	20,000	20,400	20,808	21,224	21,649
Total Revenue	5,260,000	5,365,200	5,472,504	5,581,954	5,693,593
Operating Expenses					
Overtime Wages	23,000	23,460	23,929	24,408	24,896
Wages	360,000	367,200	374,544	382,035	389,676
Part Time Wages	21,500	21,930	22,369	22,816	23,272
Retirement	70,000	71,400	72,828	74,285	75,770
FICA	31,500	32,130	32,773	33,428	34,097
Health Insurance	130,000	132,600	135,252	137,957	140,716
Life Insurance	2,853	2,910	2,968	3,028	3,088
State Insurance	9,041	9,222	9,406	9,594	9,786
Meetings & Memberships	6,000	6,120	6,242	6,367	6,495
Office Expense	25,000	25,500	26,010	26,530	27,061
Vehicle Expense	21,000	21,420	21,848	22,285	22,731
Power Expense	1,200	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
Miscellaneous Expense	20,000	20,400	20,808	21,224	21,649
Equipment	3,200	3,264	3,329	3,396	3,464
Technology	3,000	3,060	3,121	3,184	3,247
Total Expenses	4,398,294	4,483,200	4,572,864	4,664,321	4,757,608
Non-Operating Revenues/(Expenditures)					
Interest Revenue	55,000	56,100	57,222	56,100	56,100
Interest -Bonds	(4,302)	(3,474)	(882)	-	-
Impact Fees	150,000	153,000	156,060	159,181	162,365
Transfers Out	(100,000)	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	100,698	205,626	212,400	215,281	218,465
Change in Net Assets (Cash)	962,404	1,087,626	1,112,040	1,132,914	1,154,450

Sewer

5 Year Proforma Income Statement

	2021	2022	2023	2024	2025
Capital Expenditures					
Insituform	300,000	500,000	500,000	500,000	500,000
Master Plan Annual Update	3,500	3,500	3,500	3,500	3,500
Development/Special Projects	45,000	25,000	25,000	25,000	25,000
Development/Special Projects Imoact Fee	-	25,000	25,000	25,000	25,000
Vehicles/Equipment	-	70,000	70,000	70,000	70,000
System Replacement	-	100,000	100,000	100,000	100,000
200 South Improvements	-	450,000	-	-	-
500 East Improvements	-	-	350,000	-	-
Sewer Master Plan	5,000	-	-	-	-
Development/Special Projects Impact Fees	25,000	-	-	-	-
700 South 910 West to 1200 West	50,000	-	-	-	-
700 South 900 West to 1300 West	50,000	-	-	-	-
100 W - 200 S to Center Pipe Upsize	425,000	-	-	-	-
100 W - 200 S to Center Pipe Upsize	85,000	-	-	-	-
PW Facility at Pipe Plant - Savings - CW	100,000	-	-	-	-
PW Facility Space Needs Analysis	10,000	-	-	-	-
600 West - Center to 1100 North	-	-	-	1,000,000	250,000
Sewer Pipe and Manhole System Evaluation	110,000	-	-	-	-
Total Capital Expenditures	1,208,500	1,173,500	1,073,500	1,723,500	973,500
Net Cash Contribution/(Use)	(246,096)	(85,874)	38,540	(590,586)	180,950

Storm Drain

5 Year Proforma Income Statement

	2021	2022	2023	2024	2025
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	285,000	290,700	296,514	302,444	308,493
Part Time Wages	20,000	20,400	20,808	21,224	21,649
Retirement	55,000	56,100	57,222	58,366	59,534
FICA	26,125	26,648	27,180	27,724	28,279
Health Insurance	107,000	109,140	111,323	113,549	115,820
Life Insurance	2,200	2,244	2,289	2,335	2,381
State Insurance	9,200	9,384	9,572	9,763	9,958
Meetings & Memberships	4,000	4,080	4,162	4,245	4,330
Travel	1,040	1,061	1,082	1,104	1,126
Training	2,500	2,550	2,601	2,653	2,706
Vehicle Expense	20,000	20,400	20,808	21,224	21,649
Cellular Services	5,000	5,100	5,202	5,306	5,412
Engineering	50,000	51,000	52,020	53,060	54,122
Billing/Collection	20,000	20,400	20,808	21,224	21,649
County Coalition	4,000	4,080	4,162	4,245	4,330
Dump Fee	5,000	5,100	5,202	5,306	5,412
Lease Payments	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
Bond Agent Fees	5,600	-	-	-	-
Repair & Maintenance	10,400	10,608	10,820	11,037	11,257
MS4 Permit	2,000	2,040	2,081	2,122	2,165
Flood Control - PRWUA	4,000	-	-	-	-
City Utilities	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	1,060,509	1,071,927	1,093,366	1,115,233	1,137,538
Non-Operating Revenues/(Expenditures)					
Interest Revenue	30,000	(307,600)	(295,625)	(281,607)	(268,850)
Interest -Bonds	(211,800)	(398,552)	(387,895)	(375,370)	(361,791)
Impact Fees	150,000	120,000	120,000	120,000	120,000
Transfer from Cemetery	75,000	-	-	-	-
No UT Co Conservancy	-	49,790	49,790	49,790	49,790
Transfer from Other Funds	250,000	195,000	195,000	195,000	195,000
Total Non-Operating Revenues/(Expenditures)	293,200	(341,362)	(318,730)	(292,187)	(265,851)
Change in Net Assets (Cash)	1,432,691	830,711	876,784	927,238	977,962

Storm Drain

5 Year Proforma Income Statement

Debt Principal Payments

2020 Storm Water	285,000	470,000	485,000	450,000	400,000
Total Principal Payment	285,000	470,000	485,000	450,000	400,000

Capital Expenditures

Master Plan Annual Update	12,500	5,000	5,000	5,000	5,000
Development/Special Projects	70,000	50,000	50,000	50,000	50,000
Development/Special Projects Impact Fee	-	50,000	50,000	50,000	50,000
Vehicles/Equipment	-	150,000	150,000	150,000	150,000
Backyard SD Relocation	-	200,000	200,000	200,000	200,000
System Replacement	-	1,000,000	1,000,000	1,000,000	1,000,000
System Deficiencies	-	350,000	350,000	350,000	350,000
I-15 to Utah Lake Outfall	-	2,000,000	-	-	-
doTerra	117,000	112,227	-	-	-
Main Street - State to 200 S Pipe	200,000	-	-	-	-
Close to My Heart	500,000	-	-	-	-
Merrill Liston Estates	75,000	-	-	-	-
Adams Acres Plat B Cost Sharing	25,000	-	-	-	-
Adams Acres Plat B Cost Sharing	50,000	-	-	-	-
Anderson Park	50,000	-	500,000	-	-
Anderson Park Impact Fee	-	-	86,000	-	-
PW Facility at Pipe Plant - Savings	100,000	-	-	-	-
Emergency Gas Tank	5,000	-	-	-	-
PW Facility Space Needs Analysis	10,000	-	-	-	-
LID Infiltration Facility	250,000	-	-	-	-
Lindon Cost Sharing Projects	100,000	-	-	-	-
200 South Main to 300 East	-	440,000	-	-	-
400 North 400 West to 200 North 200 East Pipeline	-	584,000	-	-	-
400 North 400 West to 200 North 200 East Pipeline Impact Fee	-	184,000	-	-	-
Smith Property - 220 South	50,000	-	550,000	-	-
400 North 100 West to 500 North 200 East Pipeline	-	-	385,000	-	-
400 North 100 West to 500 North 200 East Pipeline Impact Fee	-	-	115,000	-	-
Mahogany Detention and piping (1300 West)	-	-	-	520,000	-
Mahogany Detention and piping (1300 West) Impact Fee	-	-	-	250,000	-
Pipe Plant Detention	-	-	-	-	1,500,000
Pipe Plant Detention Impact Fee	-	-	-	-	500,000
1000 South RMP Detention and Piping	-	-	-	-	1,000,000
Total Capital Expenditures	1,614,500	5,125,227	3,441,000	2,575,000	4,805,000

Net Cash Contribution/(Use)

	(466,809)	(4,764,516)	(3,049,216)	(2,097,762)	(4,227,038)
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Utility Fund Statistics

Water Fund Debt Service Coverage

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	7,509,702
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)	(1,868,495)
Other Revenues	114,989	158,533	733,680	837,792	1,100,309	830,757	397,532	331,919	639,752	547,309
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	6,188,516
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	1,699,423	1,708,489
DS Coverage Ratio	0.70	0.70	1.16	1.47	1.86	2.24	2.24	2.40	2.93	3.62

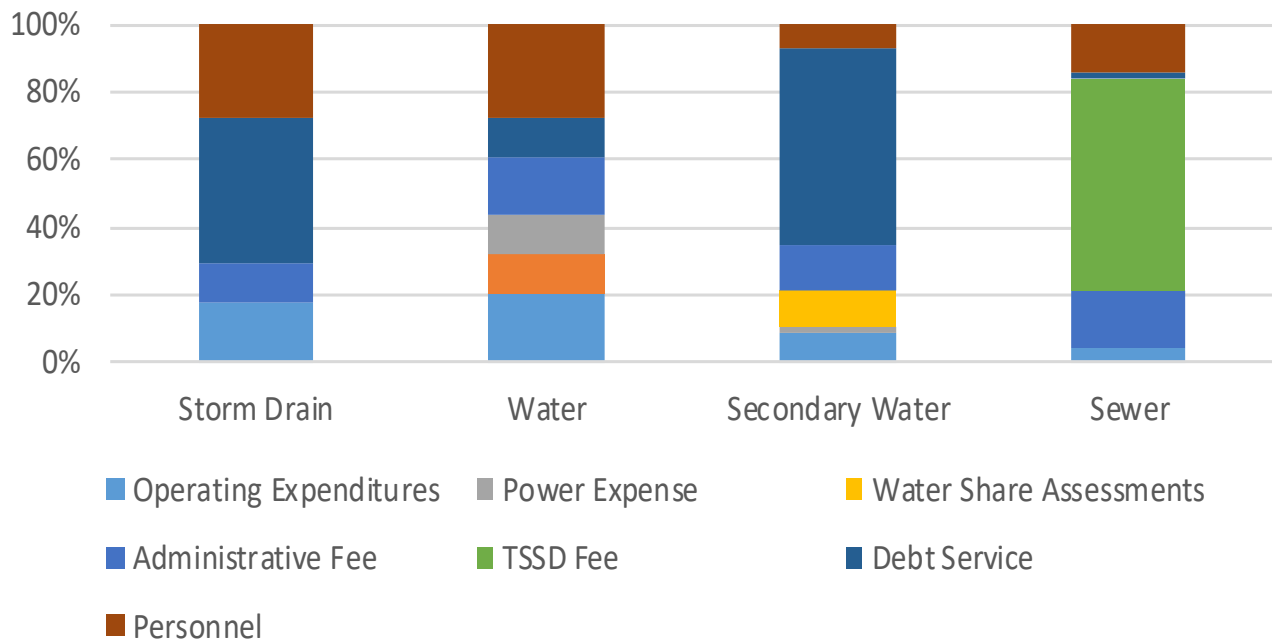
Storm Drain Fund Debt Service Coverage

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	1,776,948
Operating Expenditures	(1,867,160)	(369,195)	(419,139)	(529,020)	(704,682)	(840,598)	(770,614)	(729,069)	(738,556)	(625,257)
Other Revenues	15,895	61,679	160,353	167,436	325,219	255,840	254,351	301,878	626,820	624,022
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	1,775,713
Debt Service	-	-	163,609	454,906	567,975	749,819	755,319	782,013	778,781	779,851
DS Coverage Ratio	-	-	4.33	1.93	2.03	1.59	1.95	1.74	2.15	2.28

Unrestricted Cash Balance

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	5,410,261
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	3,340,520
Storm Drain	59,981	-	184,281	844,181	741,585	1,095,942	1,410,577	613,696	988,270	1,011,940

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 21 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 2021 fiscal year: Water-\$2,847,500, Sewer-\$1,208,500, and Storm Drain-\$1,614,500. The majority of the projects included in the total capital appropriations are ongoing infrastructure maintenance projects. The list below includes projects that will have a noticeable impact on operating budgets. Most of these projects have operating impacts that place pressure on existing resources but as yet do not require additional operating dollars.

Governmental Funds

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

Current-year general revenues. For the upcoming year, the City is budgeting \$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. \$1,428,000 is anticipated to be received from the State for the specific purpose of maintaining City streets. Additionally, the City budgeted \$346,964, of general fund money towards road projects. The City adopted a transportation utility fee in May, 2018 and became effective August 2018. The fee is estimated to generate \$1,400,000 annually. A prior study found that the City would need to spend approximately \$3.7m annually to properly maintain the City 110 miles of roads. The fee will help to narrow the amount needed for road repair and maintenance. Funds were collected, for a short time, however they are not being spent due to 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 \$ 0.00 The projects are determined by the Division Directors and Municipal Council. The City has not been immune to the local and global economic impacts of the COVID-10 health pandemic. The City decided to use excess from prior year in the amount of \$900,000 to balance the FY2021 budget due to the unforeseen circumstances.

Sewer

Capital Projects by Funding Source

	FY2021	FY2022	FY2023	FY2024	FY2025
	Capital	Capital	Capital	Capital	Capital
	Impact Fees	Impact Fees	Impact Fees	Impact Fees	Impact Fees
Instufirm	\$ 300,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Vehicle/Equipment		70,000	70,000	70,000	70,000
System Replacement		100,000	100,000	100,000	100,000
Sewer Development/Special Projects		25,000	25,000	25,000	25,000
Sewer Master Plan	45,000	25,000	25,000	25,000	25,000
700 South - 900 W to 1300 W	3,500	3,500	3,500	3,500	3,500
100 West - Center to 200 South Upsize	50,000				
100 West - Center to 200 South Upsize	425,000				
200 South Improvements	85,000	450,000		1,000,000	250,000
600 West - Center to 1100 North					
500 East Improvements					
Sewer Master Plan	5,000			350,000	
700 South 910 Wes to 1200 West	50,000				
PW Facility at Pipe Plant - Savings - CW	100,000				
PW facility Space Needs Analysis	10,000				
Sewer Pipe and Manhole System Evaluation	110,000				
Sewer Yearly Totals	\$ 1,183,500	\$ 25,000	\$ 695,000	\$ 478,500	\$ 695,000
					\$ 278,500

Water

	FY2021	FY2022	FY2023	FY2024	FY2025
	Capital	Capital	Capital	Capital	Capital
	Impact Fees	Impact Fees	Impact Fees	Impact Fees	Impact Fees
Fire Hydrant Replacement	140,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Vehicle /equipment		140,000	140,000	140,000	140,000
Brimley Well House			1,250,000		
Water Development/Special Projects		70,000	70,000	70,000	70,000
Master Planned Waterline Upgrades	300,000	219,000	219,000	219,000	219,000
Monson Pump Station Upgrades	100,000	1,500,000	1,500,000	1,500,000	1,500,000
Mill Ditch Piping	350,000				
Replace 1, 2, & 4 inch lines		397,000	397,000	397,000	397,000
Buildout Distribution and Transmission			397,000		
Water Master Plan Study	10,000				
Secondary Master Plan	5,000				
System Replacement					
Grove Creek Fence	50,000	1,404,000	1,404,000	1,404,000	1,404,000
100 North CUP Diversion Filter		500,000	500,000	500,000	500,000
Gateway Well - PG Blvd & N. Crty Blvd					
150 North 1300 East	50,000	300,000	1,500,000	1,500,000	1,500,000
Pipe Plant Booster	100,000	407,000	109,000	400,000	400,000
Pipe Plant Facility	100,000				
PI Meters				4,000,000	4,000,000
Wade Springs Replacement				400,000	400,000
Wade Springs Fence	75,000				
PRV Rehab/Replacement	250,000	100,000	100,000	100,000	100,000
Monson Tank - New					
Anderson Park PI Booster					
BWR Bond	200,000				
Manilla Pond Pump	600,000				
Replace Lines - Water	30,000				
PW Facility Space Needs	20,000				
Driveway	30,000				
Water Tank Cleaning	35,000				
North Utah County Acquirer	10,000				
New Meter System	75,000				
Backflow	12,500				
Emergency Gas Tank	5,000				
Water Yearly Totals	\$ 2,547,500	\$ 300,000	\$ 3,287,000	\$ 3,692,000	\$ 7,630,000
					\$ 583,000
					\$ 6,780,000
					\$ 2,333,000
					\$ 2,853,000
					\$ 2,463,000

Storm Water

Capital Projects by Funding Source

	FY2021		FY2022		FY2023		FY2024		FY2025	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Vehicle Replacement										
Storm Water Development/Special Projects	70,000		150,000	50,000	150,000	50,000	150,000	50,000	150,000	50,000
Master Plan	12,500		50,000	5,000	50,000	5,000	50,000	5,000	50,000	5,000
Backyard SD Relocation			200,000		200,000		200,000		200,000	
System Replacement			1,000,000		1,000,000		1,000,000		1,000,000	
System Deficiencies			350,000		350,000		350,000		350,000	
I-15 to Utah Lake Outfall				2,000,000						
Smith Property- 220 South	50,000				550,000		520,000	250,000		
Matogany Park Detention					500,000					
Anderson Park					86,000					
Anderson Park Impact Fee	50,000									
Pipe Plant Detention			440,000						1,500,000	500,000
200 South Main to 300 East										
400 North 100 West to 500 North 200 East Pipeline			584,000	184,000	385,000	115,000			1,000,000	
400 North 400 West to 200 North 200 East Pipeline			112,227							
doTerra	117,000									
1000 South RMP Dentention and Piping										
Main Street – State to 200 S Pipe	200,000									
Close To My Heart	500,000									
Merrill Liston Estates	75,000									
Adams Acres Plat B Cost Sharing	25,000									
Adams Acres Plat B Cost Sharing	50,000									
PW Facility at Pipe Plant - Savings	100,000									
Emergency Gas Tank	5,000									
PW facility Space Needs Analysis	10,000									
LID Infiltration Facility	250,000									
Lindon Cost Sharing Projects	100,000									
Storm Water Yearly Totals	\$ 1,614,500	\$ -	\$ 2,886,227	\$ 2,239,000	\$ 3,271,000	\$ 170,000	\$ 2,270,000	\$ 305,000	\$ 4,250,000	\$ 555,000

Debt Information



PLEASANT GROVE CITY

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

Assessed value (in thousands)		\$	4,078,350
Debt limit (4% of assessed value)			163,134
Debt applicable to limit:			
General obligation bonds			(11,345)
Less: Amount set aside for repayment of general obligation debt			-
Total net debt applicable to limit			(11,345)
Legal debt margin		\$	151,789

	Fiscal Year									
	<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>	<u>2020</u>
Debt limit	\$ 87,920	\$ 81,373	\$ 80,624	\$ 83,756	\$ 95,064	\$ 106,773	\$ 116,647	\$ 129,414	\$ 143,144	\$ 163,134
Total net debt applicable to limit	(4,665)	(4,534)	(4,398)	(4,252)	(4,080)	(3,925)	(12,985)	(12,475)	(11,916)	(11,345)
Legal debt margin	<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>\$ 131,240</u>	<u>\$ 151,789</u>
Total net debt applicable to the limit as a percentage of debt limit	5.31%	5.57%	5.45%	5.08%	4.29%	3.68%	11.13%	9.64%	8.32%	6.95%

Source: Utah County Auditor's Office
 Note 1: Debt margin applies only to general obligation bonds.

Debt Security and Funding FY 2020-2021

Series Name	FY 2021 Payment	Balance as of 06/30/2020	Security	Funding Source	Use of Funds	Maturity Date	Yield
2011 Tax Incremental Bonds	1,552,442	13,362,000	Tax Incremental, Sales Taxes	Developer Contributions Water, Sewer, and Storm Drain Impact Fees	Land Purchase PG Boulevard	12/1/2021	5.7900%
2012 Sales Tax Bonds	495,850	1,425,000	Sales Tax Revenues	Property Taxes	Community Center Public Safety Buildings	12/1/2022	2.2119%
2016 General Obligation Refunding Bonds	298,958	3,280,000	Property Taxes	Property Taxes		10/1/2031	2.2099%
2017 General Obligation Bonds	624,663	8,065,000	Property Taxes	Property Taxes		4/1/2037	2.7236%
Total Governmental Fund	2,971,912	26,132,000					
Enterprise Fund Debt							
2004 Water Revenue Bonds	89,670	510,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025	1.7000%
2006 Water Revenue Bonds	20,023	119,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026	1.7000%
2010 Water Revenue Bonds	64,967	663,000	Water Revenues	Water Revenues	Replace and Upsize Waterlines	12/1/2031	1.7539%
2015 Water Refunding Bonds	811,350	7,175,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2031	2.0927%
2016 Water Refunding Bonds	704,110	8,175,000	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%
2020 Water Revenue Bonds	44,480	1,048,000	Water Revenues	Water Revenues	Secondary Water Filtration System	12/1/2044	1.0000%
2020 Storm Water Refunding Bonds	496,800	8,765,000	Storm Water Revenues	Storm Water Revenues	Grove Creek and Battle Creek Pipelines; Property	7/15/2038	1.15-2.20%
Total Enterprise Fund	2,372,400	28,755,000					

Debt Service Schedules

	FY 2020-2021			FY 2021-2022			FY 2022-2023			FY 2023-2024			FY 2024-2025		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Governmental Fund Debt															
2011 Tax Increment Bonds	802,000	750,442	1,552,442	12,560,000	363,612	12,923,612	490,000	7,350	497,350	-	-	-	-	-	-
2012 Sales Tax Bonds	460,000	35,850	495,850	475,000	21,825	496,825	242,000	59,537	301,537	254,000	54,057	308,057	260,000	48,377	308,377
2016 General Obligation Refunding Bonds	229,000	69,958	298,958	236,000	64,822	300,822	380,000	247,963	627,963	395,000	232,763	627,763	410,000	216,963	626,963
2017 General Obligation Bonds	355,000	269,663	624,663	365,000	262,563	627,563	1,112,000	314,850	1,426,850	649,000	286,820	935,820	670,000	265,339	935,339
Total Governmental Fund	1,846,000	1,125,912	2,971,912	13,636,000	712,822	14,348,822	1,112,000	314,850	1,426,850	649,000	286,820	935,820	670,000	265,339	935,339
Enterprise Fund Debt															
2004 Water Revenue Bonds	81,000	8,670	89,670	83,000	7,293	90,293	84,000	5,882	89,882	86,000	4,454	90,454	87,000	2,992	89,992
2006 Water Revenue Bonds	18,000	2,023	20,023	19,000	1,717	20,717	19,000	1,394	20,394	19,000	1,071	20,071	20,000	748	20,748
2010 Water Revenue Bonds	47,000	17,967	64,967	49,000	16,694	65,694	50,000	15,366	65,366	51,000	14,011	65,011	53,000	12,629	65,629
2015 Water Refunding Bonds	550,000	261,350	811,350	585,000	244,325	829,325	605,000	226,475	831,475	510,000	207,200	717,200	530,000	186,400	716,400
2016 Water Refunding Bonds	490,000	214,110	704,110	500,000	200,745	700,745	515,000	187,043	702,043	530,000	172,935	702,935	540,000	158,490	698,490
2019 Water Refund Bonds	95,000	46,000	141,000	97,000	44,100	141,100	98,000	42,160	140,160	100,000	40,200	140,200	102,000	38,200	140,200
2020 Water Revenue Bonds	34,000	10,480	44,480	35,000	10,140	45,140	35,000	9,790	44,790	35,000	9,440	44,440	36,000	9,090	45,090
2020 Storm Water Refunding Bonds	285,000	211,800	496,800	470,000	307,600	777,600	485,000	295,625	780,625	450,000	281,600	731,600	400,000	268,850	668,850
Total Enterprise Fund	1,600,000	772,400	2,372,400	1,838,000	832,614	2,670,614	1,891,000	783,735	2,674,735	1,781,000	730,911	2,511,911	1,768,000	677,399	2,445,399

Other Information



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

Function/Program	Fiscal Year								
	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government									
Building permits issued	178	260	361	372	*311	589	524	599	537
Building inspections conducted	1,713	1,714	4,215	3,387	*3,005	2,788	2,236	2,651	2,989
Police									
Physical arrests	1608	1,359	581	1,409	1,241	1,034	1,120	1,176	1,115
Parking violations	327	4	-	2	-	123	-	155	177
Traffic violations	3,302	4,608	2,798	2,566	2,264	2,187	1,860	1,613	2,499
Fire									
Emergency responses	859	1,388	1,199	1,330	1,486	1,401	1,453	1,500	1,594
Number of Transports	592	573	500	579	494	578	574	601	619
Average Response Time (Minutes)	5	5	4:14	4:51	3:36	3:29	3:62	4:48	3:39
Other public works									
Potholes repaired (tons of asphalt)	410	431	457	478	500	650	2,100	889	1,235
Parks and recreation									
Daily program participants- Community Center	12,761	11,813	12,298	33,084	20,072	18,096	17,227	17,344	20,882
Community center admissions	147,356	135,866	141,540	169,744	190,511	207,133	208,954	222,636	207,315
Daily pool passes							1,111	**	13,616
Pool bulk tickets							3,372	**	2,064
Pool admissions							24,274	47,863	32,431
Library									
Public service hours							3,248	3,248	3,248
Library visits							194,393	154,928	162,060
Material circulation							401,574	386,548	404,756
Library collection							117,000	107,736	165,243
Library programs							690	644	589
Library program attendance							26,577	22,463	22,763
Uses of wireless network							5,736	10,742	62,913
Water									
New connections	41	64	143	170	176	160	183	56	148
Culinary Water Breaks	66	82	127	127	140	106	190	200	96
PI Water Breaks	N/A	N/A	N/A	115	35	33	50	50	26
Average daily consumption (thousands of gallons)									
Culinary Water **	2,623	2,821	2,709	2,702	2,867		4,080	3,893	4,016
Pressurized Irrigation **							5,530	5,640	3,955

Source: Pleasant Grove City

Note: Data for Years Previous to 2011 Unavailable

* Amounts restated from prior year

** Correction made to reporting method

Pleasant Grove City Employee Count

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

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

Function/Program	2017		2018		2019		2020		2021	
	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	4	0	4	0
Planning	2	1	2	1	2	1	2	1	2	1
Building	2	9*	2	9*	2	1	2	1	2	1
Legal	3	0	3	0	3	0	3	0	3	0
Municipal Courts	1	2	1	2	1	3	1	2	1	3
Other	5	6	5	6	5	6	5	7	6	7
Police										
Officers	27	0	27	0	28	2	28	2	28	2
Civilians	8	24	8	24	8	27	9	15	5	15
Fire										
Firefighters and officers	15	29	15	29	15	31	15	33	15	33
Civilians	0	0	0	0	0	0	0	0	0	1
Refuse Collection										
Other Public Works										
Engineering	2	1	3	1	3	1	4	1	5	1
Streets	4	0	4	0	4	0	4	2	4	2
Storm Drain	4	0	3	0	4	0	4	1	4	1
Other	1	0	1	0	1	1	1	0	1	0
Redevelopment	0	0	0	0	0	0	0	0	0	0
Parks & Recreation	16	70	16	70	16	70				
Parks							12	32	13	32
Rectreation							4	58	4	58
Library	3	28	3	29	3	28	4	28	4	28
Water/Sewer	11	2	11	2	11	2	10	2	10	2
Total	109	164	109	165	111	174	114	185	113	187

*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

	2019 Actual	2020 Budget
Revenue		
Green Fees	288,422	338,422
Golf Cart Rental	133,925	166,000
Driving Range	123,015	125,475
Pass Fees	78,065	105,000
Events & Concessions	31,189	60,000
Snack Bar	66,177	75,000
Fundraiser	2,500	40,000
Grant	30,000	30,000
Rent	2,500	3,000
Total Revenue	755,793	942,897
Expenses		
Personnel	527,712	646,626
Supplies and Maintenance	154,875	154,500
Equipment	86,230	107,713
General Overhead	94,845	138,750
Depreciation	240,000	285,000
Building	62,085	85,364
Snack Bar	58,535	75,000
Total Expenses	1,224,282	1,492,953
Operating Loss	(468,489)	(550,056)
Nonoperating Revenue (Expense)	(95,163)	(132,200)
Member-City Contributions	720,000	720,000
Change in Net Position	156,348	37,744

Cash Infusions from Member Cities

	Total Cost	Pleasant Grove Cost
Debt Service	367,791	122,597
Operations, Equipment & Capital	352,209	117,403
Total	720,000	240,000



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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BUSINESS LICENSING

Commercial/Industrial/Manufacturing

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

Home Occupation

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

Temporary Use

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

Amusement Devices

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

Beer/Alcohol Licensing

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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CEMETERY

Grave Plot

Grave Plot	\$800/\$1,600	\$900/\$1,800
Infants/Babyland	\$800/\$1,600	\$900/\$1,800
Cremations (up to 8 per plot 2'x2')	\$800/\$1,600	\$900/\$1,800

Opening and Closing - Per Plot

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

Additional Fees

Holidays & Sundays	\$350	\$400
Saturdays	\$350	\$400
Weekday Overtime	\$350	\$400
Transfer Fee- Resident to Family or Resident per Plot	\$50	\$50
Transfer Fee- Resident to Non Resident per Plot	\$500	\$500

Disinterment

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

COMMUNITY ARTS

Utah Children's Choir

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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COMMUNITY CENTER

Family Pass

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

Couple Pass

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

Senior Couple Pass

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

Individual Pass

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

Senior Individual Pass

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

Student Pass

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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COMMUNITY CENTER CONTINUED

Daily Admission Fees

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

Auto pay cancellation fees

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

Funshine - per month

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

Dance

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

Gymnastics

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

Enrichment

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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COMMUNITY CENTER CONTINUED

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

COMMUNITY DEVELOPMENT

Board of Adjustment

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

Building Fees

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
----------------------------	---------------------------------

COMMUNITY DEVELOPMENT CONTINUED

Site Plans

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

Conditional Use Permit

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

Subdivisions

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

Fast Track Review

For Permitted Uses in The Grove Zone	150% of Normal Fee	150% of Normal Fee
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Zoning Ordinance

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

General Plan

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

Special Meeting

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

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
----------------------------	---------------------------------

COMMUNITY DEVELOPMENT CONTINUED

GIS Maps

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

Code Enforcement Fines

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

Other

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

FACILITY RENTAL

Seniors Center

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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FACILITY RENTAL CONTINUED

Other Buildings

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

Rodeo Ground Rental

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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FIRE

Ambulance

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

Fire Services

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

Fire Service - Wildland

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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GENERAL GOVERNMENT FEES

Returned Check Fee	\$20	\$20
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Election Fees

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

Historical Commission

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

LIBRARY

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

PARKS

Park Pavilion Rental

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

Sports Field Rental

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



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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POLICE

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

PUBLIC WORKS

Inspection Fees

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

Other Fees

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

Construction Fees

Street Excavation Permit (6 months)	\$125	\$125
Permit Extension (6 month intervals)	\$125	\$125
Traffic Control Plan Review Fee	\$40	\$40
Asphalt Patch (100 SF min)	\$0	\$0
Asphalt Patch (for each 100 SF above initial)	\$0	\$0
Asphalt Patch - Road < 5 Years Old (100 SF Min)	\$200	\$200
Asphalt Patch - Road > 5 Years Old (100 SF Min)	\$100	\$100
Asphalt Patch - Road < 5 Years Old (each 100 SF above initial)	\$80	\$80
Asphalt Patch - Road > 5 Years Old (each 100 SF above initial)	\$40	\$40
Asphalt Patch in Road with Sealcoat (per SF)	\$0.25	\$0.25
Directional Boring (per LF)	\$0.25	\$0.25



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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PUBLIC WORKS CONTINUED

	Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
Pothole	\$25	\$25
Existing Curb and Gutter Replacement (per LF)	\$0.50	\$0.50
Existing Sidewalk Replacement (per SF)	\$0.20	\$0.20
Driveway Inspection (per driveway)	\$100	\$100
Street Light Power Cost (per light)	\$40	\$40
After hours Inspection	\$60	\$60
Working without a permit	\$500	\$500
Local Street Closure (per day/per lane/per block)	\$50	\$50
Arterial Street Closure (per day/per lane/per block)	\$100	\$100

RECORDS REQUESTS

Photocopies

	Current Fee	Adopted 2021 Fee
8.5" x 11" Single Sided	\$0.25	\$0.25
8.5" x 11" Double Sided	\$0.50	\$0.50
11" x 14"	\$0.75	\$0.75
11" x 17"	\$1.00	\$1.00
8.5" x 11" Color	\$2	\$2
11" x 17" Color	\$4	\$4
22" x 17" Color	\$8.50	\$8.50
36" x 24" Color	\$15	\$15
42" x 36" Color	\$25	\$25
PDF Scan Copy 24" x 36" Plan Sheet	\$10	\$10
24" x 36" Black & White Plan Sheet	\$10	\$10
Certified Copies	\$5	\$5
First 15 min	\$0	\$0
Over 15 min (per hour or fraction thereof)	\$12.50	\$12.50

RECREATION

Adult Sports

	Current Fee	Adopted 2021 Fee
Coed Slow Pitch	\$483	\$483
Fast Pitch	\$762	\$762
Fast Pitch Tournament	\$381	\$381
Men's Basketball (spring)	\$508	\$508
Men's Basketball (winter)	\$584	\$584
Men's Slow Pitch (spring)	\$584	\$584



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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RECREATION CONTINUED

Men's slow Pitch (fall)	\$483	\$483
Pickleball Tournament (Around the Point)	\$40	\$40
Pickleball Tournament (Tis the Season)	\$40	\$40
Pickleball Tournament (Strawberry Days)	\$30	\$30
Tennis	\$49/\$69	\$49/\$69
Volleyball	\$280	\$280
Volleyball Tournament	\$60	\$60
Women's Basketball	\$533	\$533

Youth Sports

Baseball (Mustang 3-4 grade)	\$82/\$102	\$82/\$102
Baseball (Pinto 5-6 grade)	\$82/\$102	\$82/\$102
Baseball (Pony 7-8 grade)	\$102/\$122	\$102/\$122
Baseball (Colt 9-12 grade)	\$102/\$122	\$102/\$122
Basketball Camp (1-2 grade)	\$30/\$45	\$30/\$45
Basketball Camp (3-4 grade)	\$30/\$45	\$30/\$45
Basketball Camp (5-6 grade)	\$35/\$53	\$35/\$53
Coach Pitch	\$30/\$45	\$30/\$45
Cross Country	\$47/\$67	\$47/\$67
Flag Football (1-2 grade)	\$41/\$61	\$41/\$61
Flag Football (3-4 grade)	\$41/\$61	\$41/\$61
Flag Football (5-6 grade)	\$46/\$66	\$46/\$66
Flag Football (7-9 grade)	\$46/\$66	\$46/\$66
Flag Football (10-12 grade)	\$46/\$66	\$46/\$66
Futsal	\$36/\$56	\$36/\$56
Golf (7 & Under)	\$35/\$53	\$35/\$53
Golf (8 & Older)	\$65/\$85	\$65/\$85
Golf (Intermediate/Advanced)	\$85/\$105	\$85/\$105
Golf (Mothers)	\$65/\$85	\$65/\$85
Itty Bitty Ball	\$28/\$42	\$28/\$42
2nd Grade Basketball	\$41/\$61	\$41/\$61
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	\$45/\$65	\$45/\$65
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	\$50/\$70	\$50/\$70
Jr Jazz Bball (6th Boys)	\$61/\$81	\$61/\$81
Jr Jazz Bball (7th-8th Boys and Girls)	\$61/\$81	\$61/\$81
Jr Jazz Bball (9th - 12th Boys)	\$75/\$95	\$75/\$95
Jr Jazz Bball (9th - 12th Girls)	\$75/\$95	\$75/\$95



Pleasant Grove

Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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RECREATION CONTINUED

Little Hoopsters	\$30/\$45	\$30/\$45
Machine Pitch (8 yr olds)	\$37/\$56	\$37/\$56
Machine Pitch (9-10 yr olds)	\$43/\$65	\$43/\$65
Soccer (Pre-K)	\$29/\$44	\$29/\$44
Fall Soccer (1-2 grade)	\$41/\$61	\$41/\$61
Fall Soccer (3-4 grade)	\$41/\$61	\$41/\$61
Fall Soccer (5-6 grade)	\$46/\$66	\$46/\$66
Fall Soccer (7-8 grade)	\$46/\$66	\$46/\$66
Soccer Camp (Beginner)	Private No Longer Offer	Private No Longer Offer
Soccer Camp (Intermediate/Advanced)	Private No Longer Offer	Private No Longer Offer
Spring Soccer	\$46/\$66	\$46/\$66

Youth Sports

Softball (10 & Under)	\$43/\$63	\$43/\$63
Softball (12 & Under)	\$61/\$81	\$61/\$81
Softball (14 & Under)	\$61/\$81	\$61/\$81
Softball (17 & Under)	\$61/\$81	\$61/\$81
T-Ball	\$30/\$45	\$30/\$45
Tennis (Lessons)	\$39/\$55	\$39/\$55
Tennis (CUTA Tennis Team)	\$92/\$112	\$92/\$112
Timp Classic Softball Tournament	No Longer Offer	No Longer Offer
Track & Field	\$46/\$66	\$60/\$80
Volleyball (3-4 grade)	\$40/\$60	\$40/\$60
Volleyball (5-6 grade)	\$40/\$60	\$40/\$60
Volleyball (7-9 grade)	\$46/\$66	\$46/\$66
Volleyball (10-12 grade)	\$46/\$66	\$46/\$66
Volleyball Camp (7-10 yr old)	\$34/\$51	\$34/\$51
Volleyball Camp (11 & older)	\$39/\$59	\$39/\$59
Wrestling	\$36/\$54	\$36/\$54

SWIMMING POOL

Passes

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



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SWIMMING POOL CONTINUED

Discount Tickets

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

General Admission

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

Early Morning Swim

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

Swim Team

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

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

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

Groups

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

Special Events/Pricing

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

Merit Badge Classes

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

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PLEASANT GROVE CITY FEE SCHEDULE

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COMBINATION COMMUNITY CENTER AND POOL

Resident Family

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

Non Resident Family

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

UTILITIES

Residential Water

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

Commercial Water

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

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

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

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

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



Pleasant Grove

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PLEASANT GROVE CITY FEE SCHEDULE

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UTILITIES CONTINUED

Pressurized Irrigation

Residential Rates		
Under .50 Acre	\$36.13	\$36.13
.50 Acre to .99 Acre	\$43.82	\$43.82
1 Acre and Above	\$51.49	\$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	\$51.49	\$51.49
Per Sq Ft ('000s)	\$0.000795	\$0.000795
- Area over 1.50 Acres		

Storm Drain

Monthly Fee per ESU	\$14.41	\$14.41
Base Fee (Abatement Rate)	\$11.53	\$11.53
MS4 LID Residential Development Fee (per cubic ft of retained volume)	\$0.00	\$6.67

Sewer

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

Solid Waste

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

Shutoff/Connection Fees

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

Pleasant Grove



Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2021 Fee Res/Non Res
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UTILITIES CONTINUED

Drought Relief

Temporary Fee	\$0.00	\$0.00
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Utility Transportation Fee

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

Glossary of Terms

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

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

Balanced Budget: Defined as anticipated revenues equally expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Contact Us:

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