

ADOPTED BUDGET FY 2016-2017



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Photo by David Larson



PLEASANT GROVE CITY, UTAH

Pleasant Grove City

State of Utah

Final Budget

Fiscal Year July 1, 2016 to June 30, 2017



Elected Officials

Mayor Mike Daniels

| | | | | |
|----------------------------|------------------------|-----------------------|------------------------|------------------------|
| Dianna Andersen | Eric Jensen | Cyd LeMone | Ben Stanley | Lynn Walker |
|----------------------------|------------------------|-----------------------|------------------------|------------------------|

Prepared by:

Denise Roy, Finance Director

David Larson, Assistant to the City Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Pleasant Grove City

Utah

For the Fiscal Year Beginning

July 1, 2015

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 2016-2017 fiscal year. This budget represents the culmination of many hours of work by the Mayor, City Council, and City staff. Our budget process is intended to provide for Pleasant Grove's current needs, while maintaining a long-term focus, all in a public, transparent manner. We wish to thank all those who participated in this process.

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

This year's budget forecasts General Fund revenues (not including transfers) of \$12,547,473 and total governmental revenues of \$18,348,855. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$14,211,000. The City realizes the importance to properly care for and expend these funds in a responsible and transparent manner. This budget document is intended to provide the public with information towards the achievement of this goal.

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

Revenues

The revenue and taxation section of this budget document gives detailed information related to how the City derives its revenues. We encourage you to review that section. Sales tax revenue trends continue to be positive both for statewide sales and for sales occurring in Pleasant Grove. The City is estimated to receive \$437,113 more in sales tax revenue in fiscal year 2016 than it did in fiscal year 2015. For the 2017 budget, the budget adopted was less than FY 2016 actuals by \$120,402. It is often difficult to forecast revenues, during the budget adoption process and a 60 day timing delay for various revenue sources. Based on the growth that has occurred in the City, we anticipate modest increases in property taxes and franchise taxes as well.

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

Capital Equipment

The City has emphasized in recent years the importance of adequately funding capital equipment in an effort to maintain properly functioning equipment. Keeping up with equipment maintenance and replacement will emphasize performance and safety and, in the long run, be more cost efficient. Pleasant Grove already has a plan in place to replace public safety equipment in a reasonable rotation. In the

upcoming budget year, the City has provided funding to continue to support the replace and rotation of fleet vehicles, computer and recreation equipment through an ongoing lease program.

Employee Costs

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

Health insurance premiums is always a major factor in personnel costs. This year, the City changed health plan providers to save money, and to keep City employees contribution the same. I believe we have maintained a balance between taking care of the City's employees and not allowing personnel costs to consume too much of the City budget. For the upcoming fiscal year, we anticipate personnel costs will consume 70% of General Fund revenues.

Budget Planning and Management

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

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

Capital Projects

General funds available for capital projects are limited this year. The City Council in close association with City staff worked to identify the greatest needs and allocate resources to those projects. The capital project list this year includes \$58,000 to make minor improvements to the City Library and address numerous needs in the Parks & Recreation Department.

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

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

A committee has been evaluating the cost to construct new buildings for the Fire, Police and Court during FY 2016 and will continue through FY2017. The committee has presented a bond in the amount of \$9.5

million for construction of the facilities to the Municipal Council that will be placed on the November ballot for taxpayer approval.

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 Mike Daniels



City Council Members



Dianna Andersen



Eric Jensen



Cyd LeMone



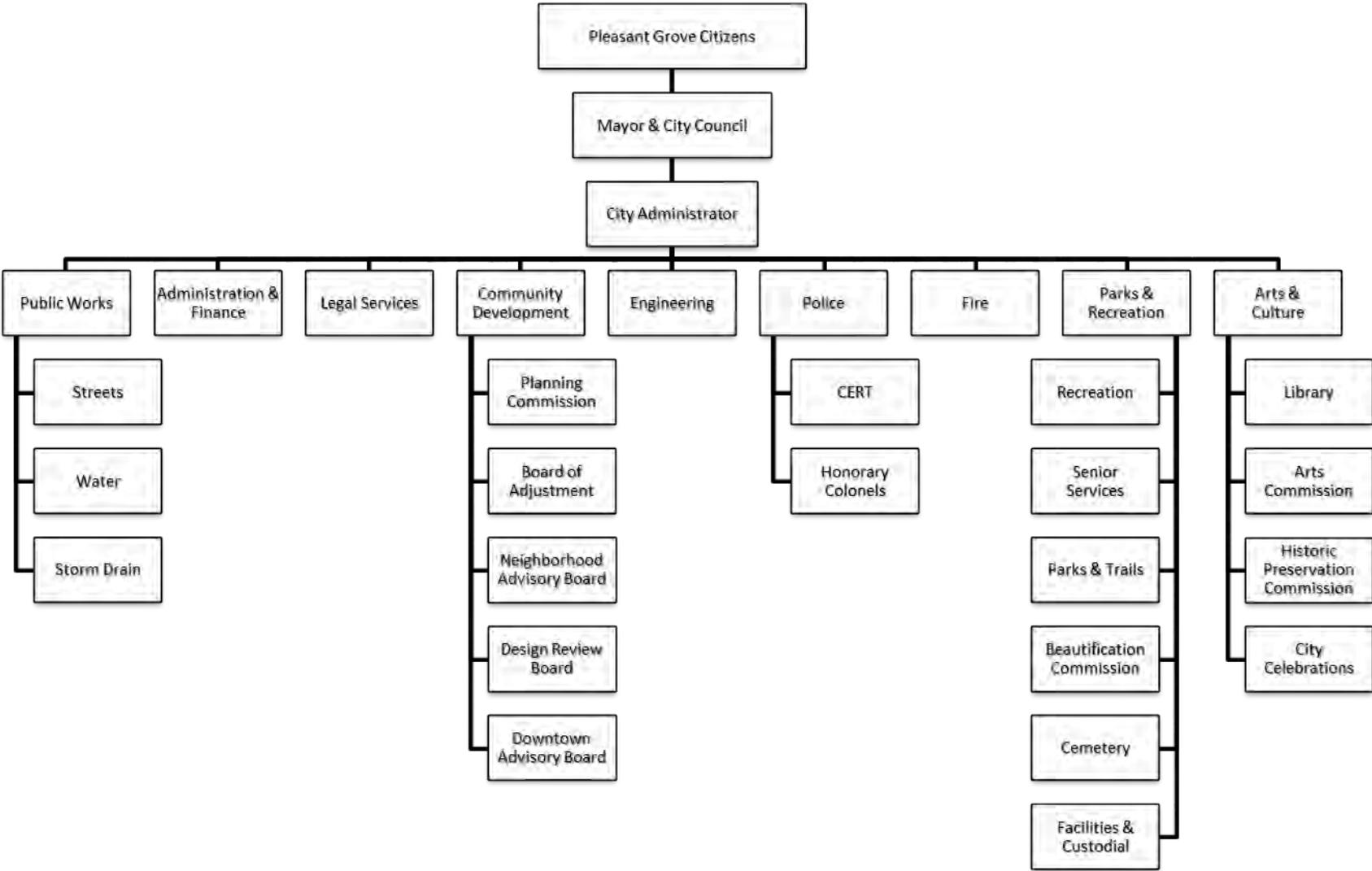
Ben Stanley



Lynn Walker

Pleasant Grove City

Organization Chart



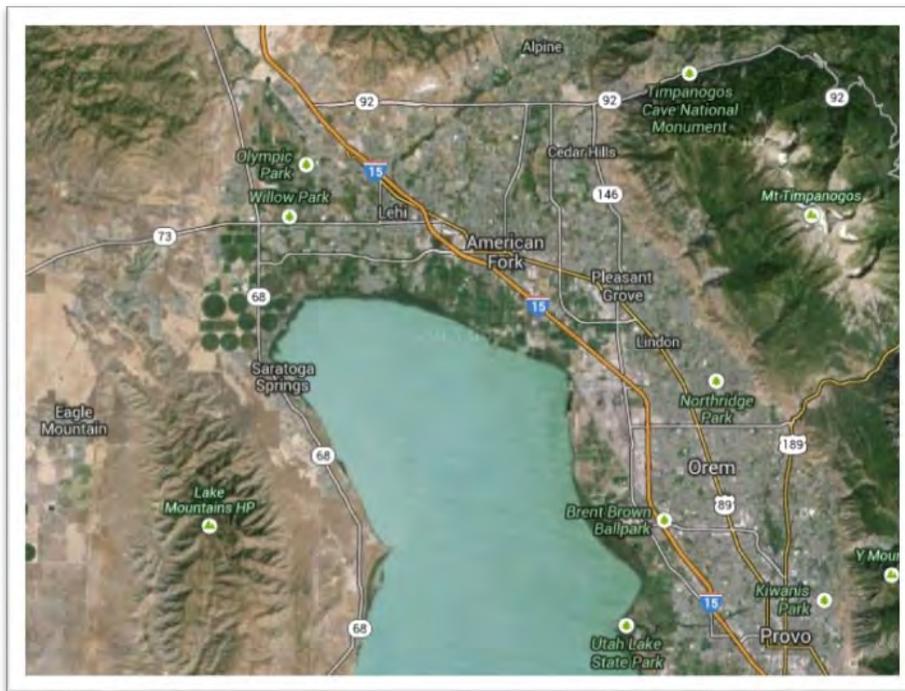
Summary Information



Community Profile

Geography

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



Form of Government

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

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

Pleasant Grove History

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

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

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



Main Street circa 1939

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

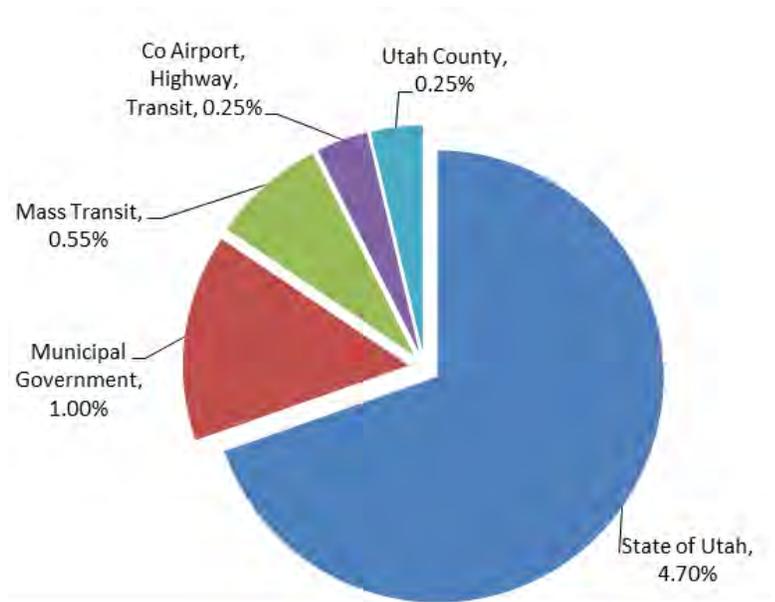
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent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

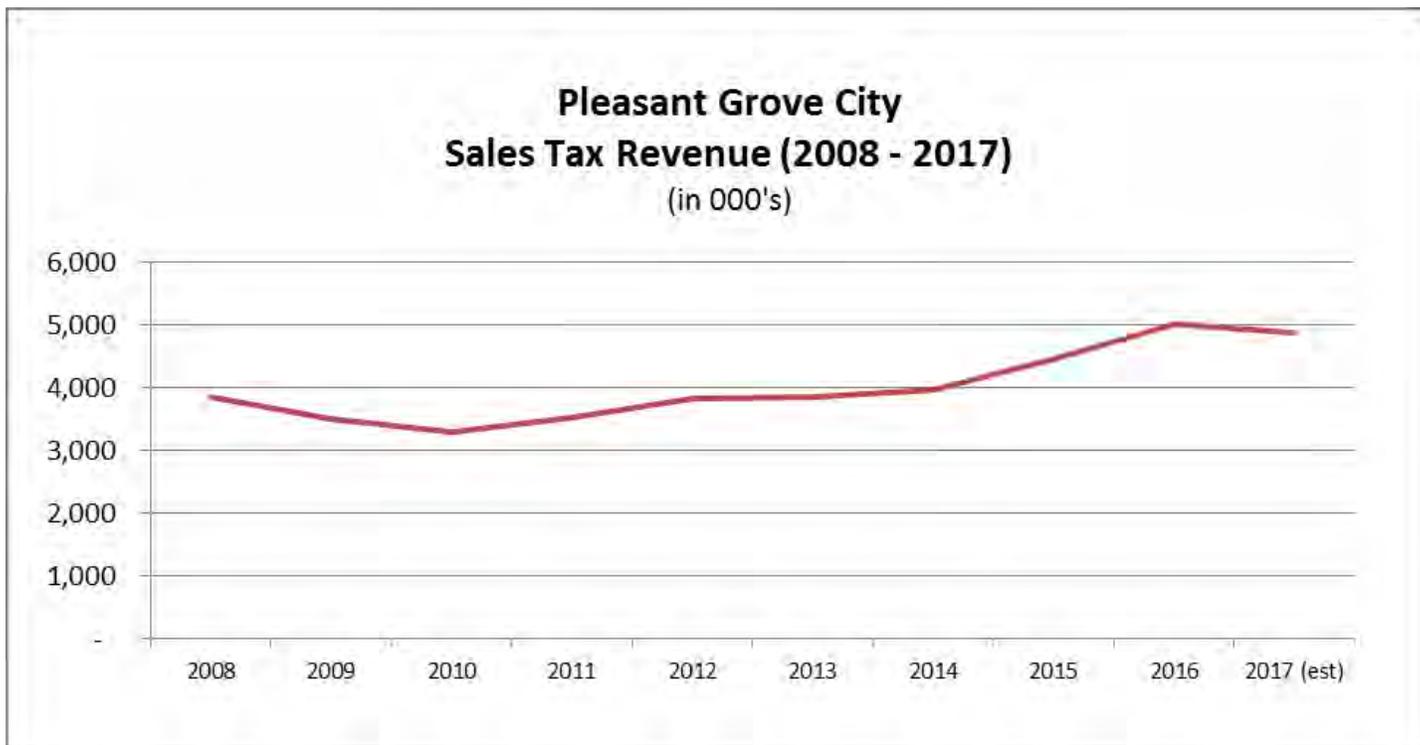
Sales Tax. Sales tax is the largest source of revenue for Pleasant Grove City. Sales tax accounts for 47% of total tax revenue and 39% of total General Fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined by the Utah State legislature.

All taxable sales that take place in Pleasant Grove are taxed at a rate of 6.75%. 1% of the 6.75% is distributed to local taxing entities. According to the formula established by the State, one-half of this 1% is distributed directly to the local taxing entity in which the sale occurred. The other half is put into a statewide pool and distributed based on the population of all local taxing entities. Pleasant Grove has a large population relative to its taxable sales and thus receives in excess of \$1 for every dollar of sales tax collected in the City. For the year ending June 30, 2015, Pleasant Grove received \$1.65 for every \$1.00 of local option sales tax collected in the City.

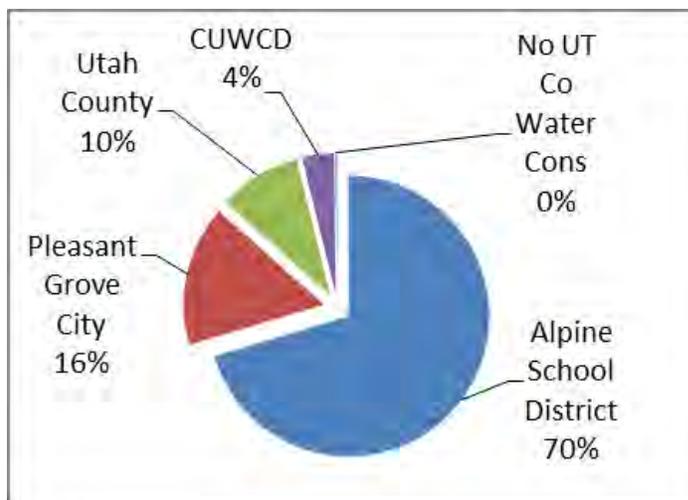


Since 2010, the City has experienced growing sales tax revenue each year. 2016 sales tax revenues were estimated to be .82% higher than that amount received in 2015, but reached 12.52%. The average percentage growth in sales tax revenues from 2010 to 2016 was 7.26%. For the 2017 fiscal year we are forecasting sales tax growth at 8.9%. Sales tax revenue collections, for the past ten years, are shown on the graph below.

The City is forecasting sales tax revenues of \$4,890,788 for FY 2017, but FY 2016 actuals were received in the amount of \$5,011,190. The FY 2017 estimate was conservative at the time the budget was prepared and presented for formal adoption, due to the fact that revenues lag by 60 days.



Property Tax. Pleasant Grove's second largest source of revenue is property tax, which represents 24% 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 2016-2017 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 16.19% 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 \$244.06 from a home with a market value of \$250,000.

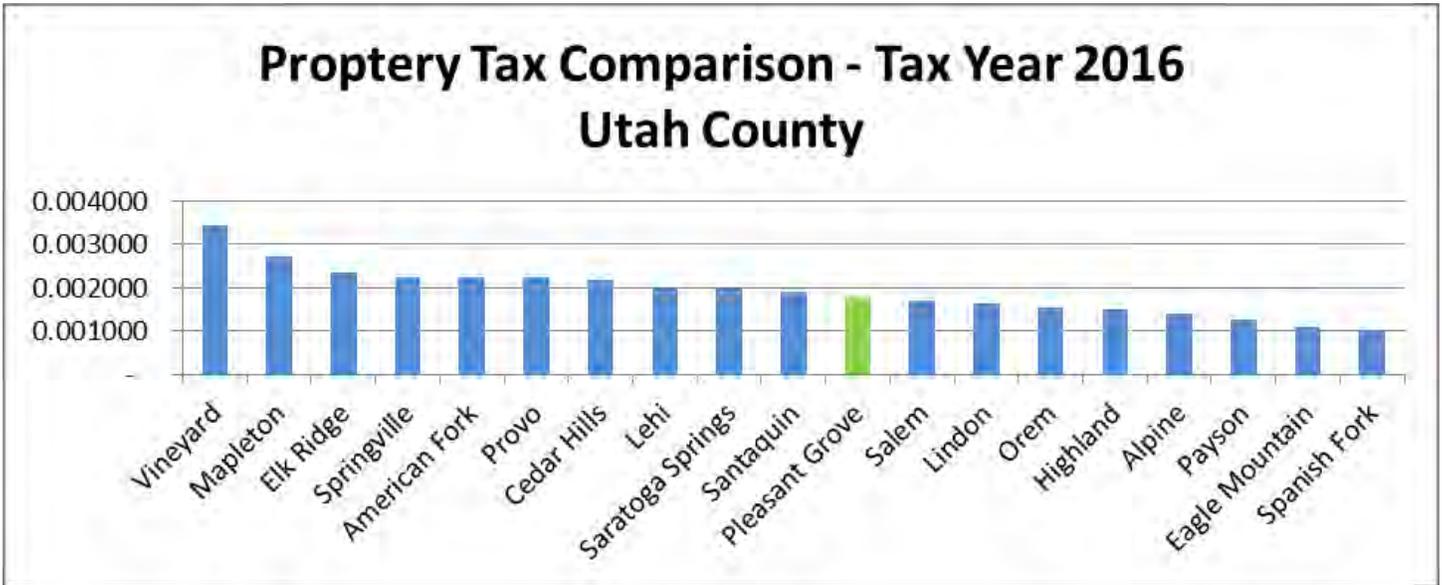
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations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

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

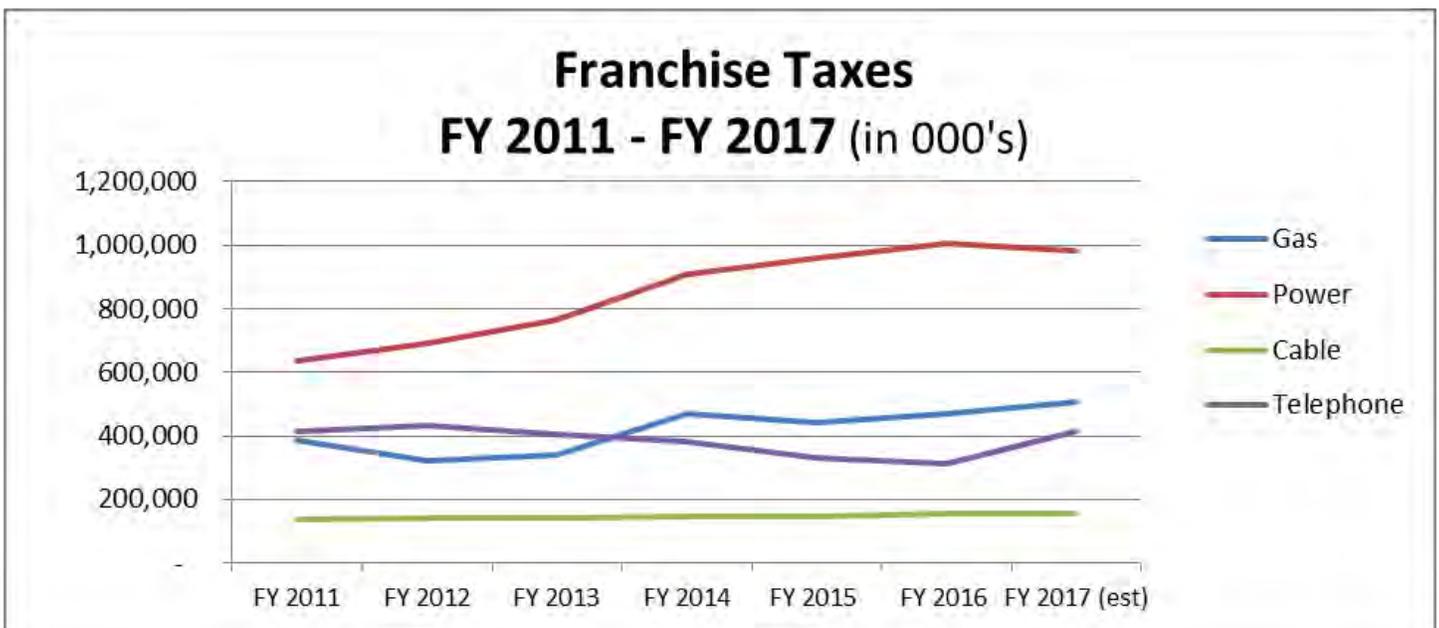
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values.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



Below is a chart showing the tax rates for cities in Utah County for the 2016 tax year. The average property tax for the cities shown below is .001909 and the median is .001911. Pleasant Grove's rate for the 2016-2017 fiscal year is .001775.



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



Special Revenue Activities

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

E911. All City residents are charged a \$1 tax on each phone line per month. This tax is used to fund emergency dispatch operations for both police and fire services. These revenues along with a transfer from the General Fund, are used to pay for emergency operations, as well as communications equipment related to emergency dispatch services.

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

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

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

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

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

Enterprise Activities

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

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

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

| Culinary Water Table 101 | | | | | |
|---------------------------------|----------------|-------------|-------------|------------------|-------------|
| Year | Adopted | | | Projected | |
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| Base Fee | \$ 17.16 | \$ 18.02 | \$ 19.82 | \$ 20.81 | \$ 21.85 |
| Usage per 1,000 gallon | | | | | |
| 0 to 5,000 Gallons | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5,001 to 10,000 Gallons | \$ 2.08 | \$ 2.18 | \$ 2.40 | \$ 2.52 | \$ 2.64 |
| 10,001 to 15,000 Gallons | \$ 3.04 | \$ 3.19 | \$ 3.51 | \$ 3.68 | \$ 3.87 |
| 15,001 to 50,000 Gallons | \$ 4.34 | \$ 4.56 | \$ 5.02 | \$ 5.27 | \$ 5.53 |
| 50,001 and Above | \$ 5.20 | \$ 5.46 | \$ 6.01 | \$ 6.31 | \$ 6.62 |

| Culinary Water Table 121 | | | | | |
|---------------------------------|----------------|-------------|-------------|------------------|-------------|
| Year | Adopted | | | Projected | |
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| Base Fee | \$ 17.16 | \$ 18.02 | \$ 19.82 | \$ 20.81 | \$ 21.85 |
| Usage per 1,000 gallon | | | | | |
| 0 to 5,000 Gallons | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5,001 to 10,000 Gallons | \$ 2.08 | \$ 2.18 | \$ 2.40 | \$ 2.52 | \$ 2.64 |
| 10,001 to 15,000 Gallons | \$ 2.26 | \$ 2.37 | \$ 2.61 | \$ 2.74 | \$ 2.87 |
| 15,001 to 50,000 Gallons | \$ 2.43 | \$ 2.55 | \$ 2.81 | \$ 2.95 | \$ 3.09 |
| 50,001 and 100,000 Gallons | \$ 2.61 | \$ 2.74 | \$ 3.01 | \$ 3.16 | \$ 3.32 |
| 100,001 and Above | \$ 2.77 | \$ 2.91 | \$ 3.20 | \$ 3.36 | \$ 3.53 |

| Sanitary Sewer | | | | | |
|--------------------------|----------|----------|----------|-----------|----------|
| Rate Code | Adopted | | | Projected | |
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| 321 Base Monthly Fee | \$ 16.26 | \$ 16.03 | \$ 16.83 | \$ 17.67 | \$ 18.56 |
| TSSD Base Fee | \$ 7.88 | \$ 7.77 | \$ 7.77 | \$ 7.77 | \$ 7.77 |
| Consumption (1k gallons) | \$ 2.29 | \$ 2.26 | \$ 2.26 | \$ 2.37 | \$ 2.49 |

| Pressurized Irrigation | | | | | |
|--------------------------|---|----------|----------|-----------|----------|
| Year | Adopted | | | Projected | |
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| Rate Code | 17.16 | 18.02 | 18.92 | 19.87 | 20.86 |
| Residential Rates | | | | | |
| Under .50 Acre | \$ 28.58 | \$ 29.72 | \$ 31.21 | \$ 32.77 | \$ 34.40 |
| .50 Acre to .99 Acre | \$ 34.66 | \$ 36.05 | \$ 37.85 | \$ 39.75 | \$ 41.73 |
| 1 Acre and Above | \$ 40.73 | \$ 42.36 | \$ 44.48 | \$ 46.70 | \$ 49.04 |
| Commercial Rates | For commercial parcels in excess of 1.5 irrigable ac.-including schools, churches, and agricultural uses | | | | |
| Base Fee | \$ 40.73 | \$ 42.36 | \$ 44.48 | \$ 46.70 | \$ 49.04 |
| Per Sq. Ft ('000s) | \$0.6287 | \$0.6539 | \$0.6866 | \$0.7209 | \$0.7570 |
| -Area over 1.50 Acres | | | | | |

| Storm Drain | | | | | |
|-------------|----------|----------|----------|-----------|----------|
| Rate Code | Adopted | | | Projected | |
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| 990 ESU | \$ 13.09 | \$ 13.88 | \$ 12.48 | \$ 13.10 | \$ 13.76 |

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 \$20,819,392 for the 2016-2017 fiscal years. This is compared to a final 2015-2016 budget of \$21,762,466. This budget includes carryovers from FY2015 and additional expenses for impact fee related projects.

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 2016—2017 fiscal year, the City's enterprise fund budgets forecast revenues of \$14,211,000 and operating expenses of \$11,515,635. The previous year's final budgeted revenues and operating expenses were \$13,913,747 and \$11,163,231 respectively.

The increased revenue is a result of an increase in utility rates that took place on July 1, 2016.

Consolidated Budget

All Governmental Funds

2016-2017 City Budget

| | General Fund | Special Revenue Funds | Capital Project Funds | Debt Service | FY 2017 Budget Total | FY 2016 Final Budget | FY 2015 Actual |
|------------------------------------|-------------------|-----------------------------|-----------------------------|------------------|-------------------------|-------------------------|-------------------|
| Revenues | | | | | | | |
| Taxes & Special Assessments | 10,469,131 | 375,000 | - | 322,583 | 11,166,714 | 10,522,660 | 9,923,931 |
| Licenses & Permits | 618,750 | - | - | - | 618,750 | 618,750 | 672,635 |
| Intergovernmental Revenues | 62,000 | 306,380 | - | - | 368,380 | 376,138 | 152,634 |
| Charges for Services | 919,900 | 1,413,000 | - | - | 2,332,900 | 2,260,900 | 2,319,512 |
| Fines and Forfeitures | 480,500 | - | - | - | 480,500 | 480,500 | 324,152 |
| Other Revenues | 382,192 | 4,751 | 37,310 | - | 424,253 | 1,051,277 | 1,564,185 |
| Developer Payments | - | 1,556,788 | 349,224 | - | 1,906,012 | 1,910,671 | 2,923,732 |
| Class C Reserve Funds | 1,051,346 | - | - | - | 1,051,346 | 965,000 | 1,003,877 |
| Proceeds from Debt Issuance | - | - | - | - | - | 489,000 | 1,087,280 |
| Use of/(Contr To) Fund Balance | 1,205,340 | (116,862) | 358,816 | - | 1,447,294 | 1,990,315 | (512,777) |
| Transfers | (1,261,153) | 609,496 | 556,657 | 1,118,243 | 1,023,243 | 1,097,255 | 1,071,267 |
| Total Budgeted Revenue | 13,928,006 | 4,148,553 | 1,302,007 | 1,440,826 | 20,819,392 | 21,762,466 | 20,530,428 |
| Expenditures | | | | | | | |
| Operations | | | | | | | |
| Salaries & Wages | 6,300,902 | 1,347,831 | - | - | 7,648,733 | 7,488,706 | 6,978,035 |
| Employee Benefits | 3,499,045 | 216,712 | - | - | 3,715,757 | 3,631,018 | 3,175,863 |
| Operating Expenditures | 3,554,392 | 1,027,221 | - | 3,300 | 4,584,913 | 5,607,565 | 4,763,442 |
| Overhead Allocation | (2,020,139) | - | - | - | (2,020,139) | (2,020,139) | (1,773,945) |
| Equipment and Capital Improvements | 1,824,787 | - | 455,023 | - | 2,279,810 | 2,327,726 | 2,795,651 |
| Debt Service/Lease Payments | 769,019 | 1,556,789 | 846,984 | 1,437,526 | 4,610,318 | 4,727,590 | 4,591,384 |
| Total Budgeted Expenditures | 13,928,006 | 4,148,553 | 1,302,007 | 1,440,826 | 20,819,392 | 21,762,466 | 20,530,430 |

Consolidated Budget

Enterprise Funds
2016-2017 City Budget

| | Water | Sewer | Storm Drain | Sanitation | FY 2017 Budget Total | FY 2016 Final Budget | FY 2015 Actual |
|--|------------------|------------------|------------------|------------------|-------------------------|-------------------------|-------------------|
| Operating Revenues | | | | | | | |
| Charges for Services | 6,280,000 | 4,510,000 | 1,860,000 | 1,435,000 | 14,085,000 | 13,876,670 | 13,595,390 |
| Other Operating Revenue | 85,000 | 41,000 | - | - | 126,000 | 37,077 | 261,637 |
| Total Operating Revenues | 6,365,000 | 4,551,000 | 1,860,000 | 1,435,000 | 14,211,000 | 13,913,747 | |
| Operating Expenses | | | | | | | |
| Salaries & Wages | 482,500 | 381,500 | 234,475 | - | 1,098,475 | 956,925 | 781,799 |
| Employee Benefits | 256,700 | 202,800 | 148,343 | - | 607,843 | 546,351 | 927,689 |
| Operating Expenses | 2,274,110 | 3,599,693 | 462,228 | 1,435,000 | 7,771,031 | 7,644,375 | 7,961,352 |
| Depreciation | 1,406,405 | 321,610 | 310,271 | - | 2,038,286 | 2,015,580 | 2,077,561 |
| Total Operating Expenses | 4,419,715 | 4,505,603 | 1,155,317 | 1,435,000 | 11,515,635 | 11,163,231 | 11,748,401 |
| Operating Income/(Loss) | 1,945,285 | 45,397 | 704,683 | - | 2,695,365 | 2,750,516 | 2,108,626 |
| Non-Operating Revenues/(Expenses) | | | | | | | |
| Impact Fees | 375,000 | 200,000 | 120,000 | - | 695,000 | 850,000 | 1,340,392 |
| Other Contributions | 100,000 | 200,000 | 55,000 | - | 355,000 | 600,000 | 491,029 |
| Interest Income | 7,500 | 15,300 | 14,718 | - | 37,518 | 27,478 | 45,513 |
| Interest Expense | (681,110) | (10,000) | (416,958) | - | (1,108,068) | (1,287,030) | (1,126,078) |
| Other Revenues/(Expenses) | - | - | 47,190 | - | 47,190 | 39,075 | 24,883 |
| Total Non-Operating Revenues/(Expenses) | (198,610) | 405,300 | (180,050) | - | 26,640 | 229,523 | 775,739 |
| Transfers In/(Out) | - | - | 75,000 | - | 75,000 | 61,026 | 60,980 |
| Change in Net Assets | 1,746,675 | 450,697 | 599,633 | - | 2,797,005 | 3,041,065 | 2,945,345 |

Fund Balances

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

Class C Road Funds

Class C road funds refer to the gas tax levied by the State of Utah. The State issues, as a grant, a portion of this tax revenue to local jurisdictions for the maintenance and repair of streets. As of June 30, 2015 the City had \$1,515,802 in class C revenues that it had received but not spent. The reason the funds have not been spent is that the City's public works department is saving up funds to do some larger projects in the City. In the 2017 budget, Pleasant Grove is anticipating to use \$1,217,840 in tax revenues received in previous years.

Cemetery

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

Dental

The City has a self-insured dental insurance program. Surpluses in this fund will be saved in anticipation of the event of excessive claims in future years.

Cultural Arts

The City's Arts Council will periodically desire to fund performances that are in excess of annual appropriated expenditures. The balance in this fund is being increased to save and prepare for such performances.

Library Grants

Each year the City's library receives donations and grants for various needs. In the 2017 budget, the City is budgeting to use only new monies received during the fiscal year.

Capital Projects

Funding for general capital projects primarily come from using surpluses created in the general fund. Once a year's general fund surplus is determined, that amount is transferred to capital projects. Requests for projects are submitted for consideration and approved based on need and funding ability. For the 2017 budget, the City is budgeting to use \$58,000 of previously accumulated surpluses in the general fund to complete certain projects throughout the City.

Capital Equipment

Purchases of capital equipment are not at a level amount each year. The City budgets to transfer a certain amount each year into the capital equipment fund in order to make these purchases. Therefore, the fund balance in the capital equipment fund will fluctuate year-to-year based on the capital equipment needs in any one given year. In 2017, the City anticipates the fund balance in capital equipment to decrease by \$250,816, due to lease proceeds being received in the later part of the fiscal year for 2017 purchases.

Enterprise Funds

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

Budget Process

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

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

Preparation

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

Adoption

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

Utah Code Section 10-6-112 outlines that the tentative budget becomes public record, available for inspection for at least 10 days prior to the adoption of the final budget. The City holds a public hearing to discuss the tentative budget prior to the adoption of the final budget. Final discussion and adjustments are made by the city council after the public hearing. The final budget must be adopted by the city council before June 22 (Utah Code Section 10-6-118).

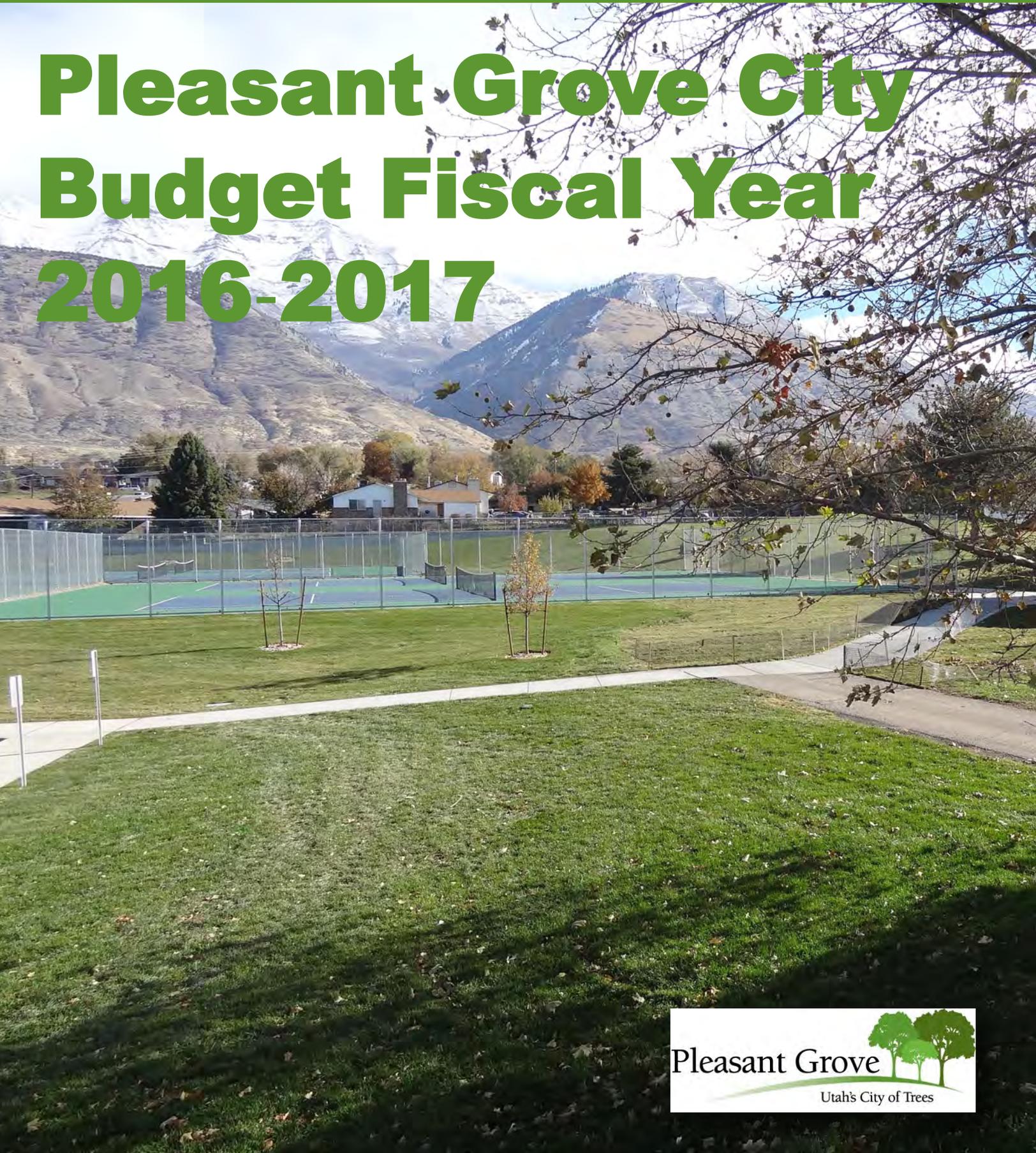
Amendment

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

Budget Preparation Timeline

| | |
|---------------|---|
| December 2015 | <ul style="list-style-type: none">• Schedule budget work sessions• Review revenue forecasts |
| January | <ul style="list-style-type: none">• Present proposed Fiscal 2017 budget work sessions<ul style="list-style-type: none">January 13 – City Administrator and DirectorsFebruary 5 & 6 – City Administrator, Directors, Mayor & City CouncilMarch 8 – Budget Work SessionApril 12 – Budget Work Session• Distribute operational & capital improvement budget documents to departments |
| February | <ul style="list-style-type: none">• 5-year capital improvement packets returned to Finance• Review 5-year capital improvement packets and budget worksheet with directors and administration• February 5 & 6 – Budget Work Session |
| March | <ul style="list-style-type: none">• March 8 – Budget Work Session |
| April | <ul style="list-style-type: none">• Proposed budget worksheets are prepared based on recommendations from March budget work session• April 12 – Budget Work Session• Review key issues of proposed budget with Municipal Council• Finance to prepare final proposed documents to be presented to Municipal Council |
| May | <ul style="list-style-type: none">• Present proposed budget to the Municipal Council<ul style="list-style-type: none">May 3May 31 - Public Hearing |
| June | <ul style="list-style-type: none">• Budget to be adopted by this date per State Code if not holding a Truth in Taxation hearing June 22<ul style="list-style-type: none">June 7 – Public HearingJune 21 – Final Budget Adoption |
| July | <ul style="list-style-type: none">• Truth in Taxation hearings held• Submit budget to Utah State Auditor’s office |
| August | <ul style="list-style-type: none">• Budget to be adopted by August 17 per State Code if Truth in Taxation hearing is held• Submit to GFOA for certification |

Pleasant Grove City Budget Fiscal Year 2016-2017



Operational Departments

Community Development

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

Fire

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

Library & Arts

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

Parks & Recreation

The Parks and Recreation Department, including Aquatics, Beautification and Shade Tree Commission, Cemetery, Custodial Services, Facilities, Parks, Recreation, Seniors, Community Service Projects and Trails, provides various services, programs and outdoor areas that educate, inform, enrich, entertain, beautify and move the citizens of Pleasant Grove. The Pleasant Grove City Recreation Center is a 77,000 square foot facility that is home to a wide variety of wholesome interactive recreational programs, classes and activities.

Police

The Police Department has the responsibility of enforcing all state and local laws, and is charged with providing emergency response to the citizens of Pleasant Grove. Police officers are available 24 hours a day, seven days a week, through our full-time dispatch center, and respond to calls for service, crime prevention, criminal activity investigation, suspect apprehension, traffic collision investigation, City Code violation enforcement, and animal services provision. The Department consists of 25 sworn full-time officers, 2 part-time sworn officers, 2 part-time animal control officers, 3 volunteer sworn reserve officers, 4 volunteer civilian officers, 19 full and part-time civilian staff, and 12 school crossing guards. Additionally, our department provides a number of services which consist of crime prevention/awareness programs, Honorary Colonels, NOVA, school resource officer, K9, SWAT, Major Crimes Task Force, Sex Crimes Task Force, Joint Criminal Apprehension Team, Child Abduction Response Team, and Internet Crimes Against Children.

Public Works

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

(1) Streets

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

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

(2) Sewer & Water

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

(3) Storm Drain

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

General Fund



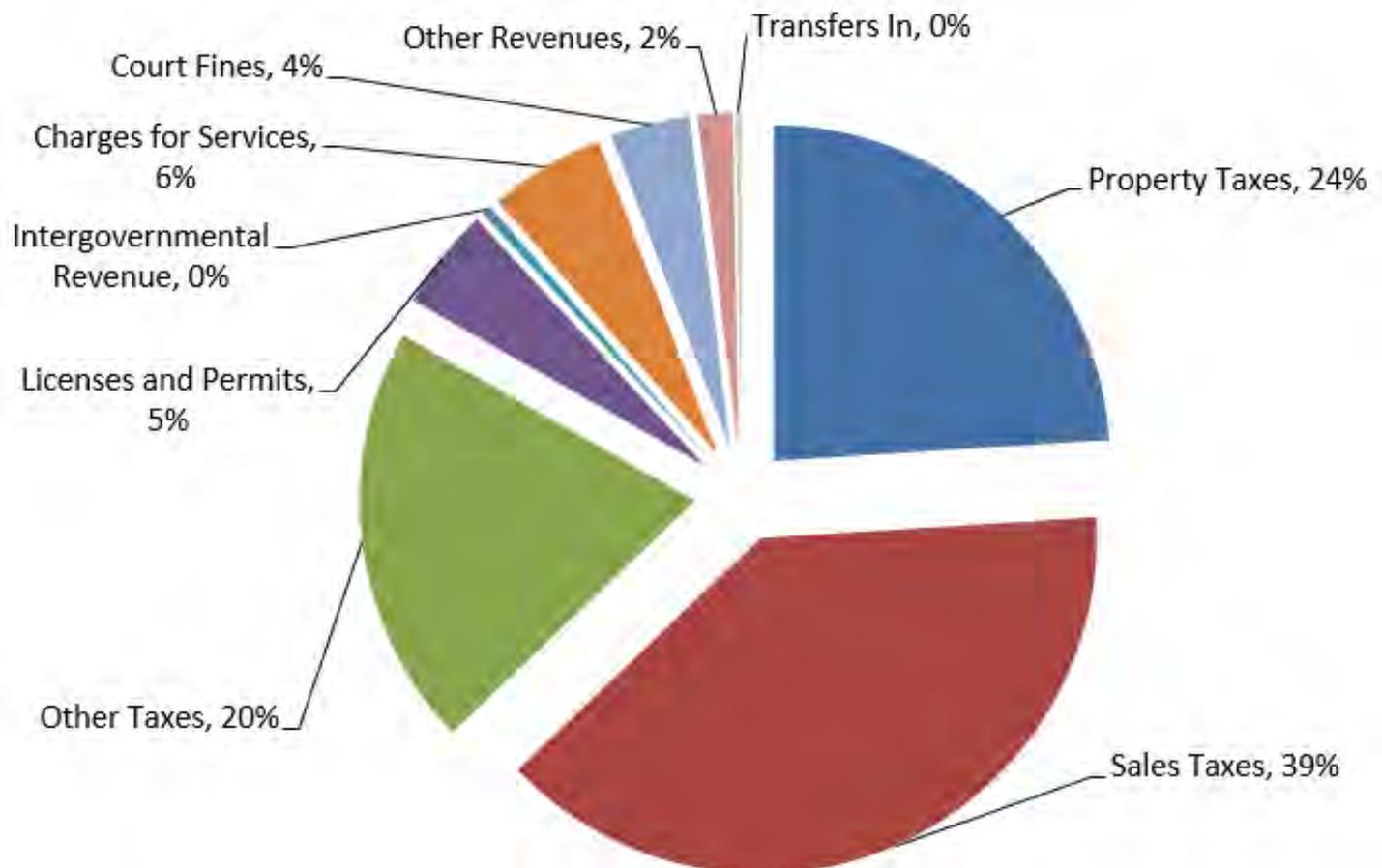
The General Fund pays for those functions typically associated with a municipal government (e.g. police, fire, streets, parks, recreation, and community development). The General Fund usually receives its revenues from taxes collected.

Revenues

General Fund

| | Prior Year Actual-2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual | Beginning FY 2017 Budget |
|------------------------------------|---------------------------|----------------------------|---------------------------|---------------------|-----------------------------|
| General Fund Revenues | | | | | |
| Property Taxes | 2,747,680 | 3,020,000 | 3,020,000 | 2,854,779 | 3,020,000 |
| Sales Taxes | 4,453,675 | 4,490,334 | 4,490,334 | 5,011,190 | 4,890,788 |
| Other Taxes | 2,280,503 | 2,558,343 | 2,558,343 | 2,403,201 | 2,558,343 |
| Licenses and Permits | 672,635 | 618,750 | 618,750 | 579,884 | 618,750 |
| Intergovernmental Revenue | 133,040 | 62,000 | 196,915 | 204,571 | 62,000 |
| Charges for Services | 711,722 | 704,900 | 704,900 | 715,651 | 704,900 |
| Court Fines | 324,152 | 480,500 | 480,500 | 516,427 | 480,500 |
| Other Revenues | 279,884 | 212,188 | 233,127 | 266,986 | 212,192 |
| Transfers In | 38,860 | 33,860 | 33,860 | 33,860 | 33,860 |
| Use of Fund Balance | | | | | |
| Total General Fund Revenues | 11,642,152 | 12,180,876 | 12,336,731 | 12,586,549 | 12,581,333 |

General Fund Revenues



General Fund

| | Prior Year Actual- 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenses | Beginning FY 2017 Budget |
|----------------------------------|----------------------------|----------------------------|---------------------------|---------------------------------|-----------------------------|
| Mayor & City Council | | | | | |
| Salaries & Wages | 54,000 | 56,000 | 56,000 | 54,000 | 56,000 |
| Benefits | 115,731 | 130,100 | 130,100 | 110,064 | 130,100 |
| Operating Expenditures | 28,363 | 28,500 | 28,500 | 50,536 | 28,500 |
| Total Mayor & Council | 198,094 | 214,600 | 214,600 | 214,600 | 214,600 |
| Municipal Court | | | | | |
| Salaries & Wages | 142,262 | 144,385 | 144,385 | 146,315 | 146,677 |
| Benefits | 40,251 | 50,005 | 50,005 | 46,174 | 51,648 |
| Operating Expenditures | 134,536 | 134,500 | 134,500 | 129,584 | 17,000 |
| Total Municipal Court | 317,049 | 328,890 | 328,890 | 322,074 | 215,325 |
| Other Expenditures | | | | | |
| Fox Hollow Contribution | 240,000 | 220,000 | 220,000 | 240,000 | 240,000 |
| Prop/Liability Insurance | 271,057 | 275,000 | 275,000 | 254,427 | 275,000 |
| Technology | 135,305 | 116,520 | 116,520 | 162,140 | 116,520 |
| Operating Expenditures | 309,977 | 371,150 | 371,150 | 284,379 | 468,650 |
| Total Other Expenditures | 956,339 | 982,670 | 982,670 | 940,946 | 1,100,170 |
| Legal | | | | | |
| Salaries & Wages | 175,370 | 211,850 | 211,850 | 193,911 | 236,496 |
| Benefits | 58,788 | 77,250 | 77,250 | 71,173 | 109,658 |
| Operating Expenditures | 21,968 | 30,480 | 30,480 | 54,496 | 27,480 |
| Total Legal | 256,126 | 319,580 | 319,580 | 319,580 | 373,634 |
| Physical Facilities | | | | | |
| Salaries & Wages | | - | - | - | 19,829 |
| Benefits | | - | - | - | 2,017 |
| Operating Expenditures | 383,669 | 380,098 | 382,098 | 371,341 | 358,658 |
| Total Physical Facilities | 383,669 | 380,098 | 382,098 | 371,341 | 380,504 |
| Administrative Services | | | | | |
| Salaries & Wages | 524,552 | 611,790 | 611,790 | 548,359 | 582,756 |
| Benefits | 240,171 | 291,510 | 291,510 | 241,848 | 296,475 |
| Operating Expenditures | 55,209 | 90,412 | 90,412 | 62,515 | 90,262 |
| Total Administrative Serv | 819,932 | 993,712 | 993,712 | 852,723 | 969,493 |

General Fund

| | Prior Year Actual- 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenses | Beginning FY 2017 Budget |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------------|-----------------------------|
| Engineering | | | | | |
| Salaries & Wages | 123,900 | 127,914 | 157,914 | 154,320 | 107,665 |
| Benefits | 45,598 | 50,700 | 50,700 | 49,225 | 44,588 |
| Operating Expenditures | 490,019 | 294,925 | 331,075 | 336,144 | 334,034 |
| Total Engineering | 659,517 | 473,539 | 539,689 | 539,689 | 486,287 |
| Community Development | | | | | |
| Salaries & Wages | 375,726 | 401,421 | 401,421 | 381,445 | 407,039 |
| Benefits | 224,963 | 258,750 | 258,750 | 232,340 | 249,490 |
| Operating Expenditures | 43,847 | 65,116 | 65,116 | 101,250 | 51,616 |
| Total Community Develop | 644,536 | 725,287 | 725,287 | 715,034 | 708,145 |
| Police | | | | | |
| Salaries & Wages | 1,704,595 | 1,708,298 | 1,789,718 | 1,769,663 | 1,838,105 |
| Benefits | 1,090,045 | 1,245,750 | 1,245,750 | 1,131,757 | 1,284,063 |
| Operating Expenditures | 425,220 | 438,587 | 400,102 | 402,695 | 365,820 |
| Total Police | 3,219,860 | 3,392,635 | 3,435,570 | 3,304,116 | 3,487,988 |
| Fire | | | | | |
| Salaries & Wages | 1,092,136 | 1,124,170 | 1,142,428 | 1,089,779 | 1,164,406 |
| Benefits | 523,506 | 584,000 | 584,000 | 507,234 | 560,139 |
| Operating Expenditures | 232,967 | 204,640 | 237,122 | 246,994 | 211,640 |
| Total Fire | 1,848,609 | 1,912,810 | 1,963,551 | 1,844,008 | 1,936,185 |
| Animal Control | | | | | |
| Salaries & Wages | 24,235 | 37,450 | 37,450 | 25,308 | 38,199 |
| Benefits | 2,302 | 3,750 | 3,750 | 2,454 | 3,750 |
| Operating Expenditures | 57,221 | 63,500 | 63,500 | 58,232 | 63,500 |
| Total Animal Control | 83,759 | 104,700 | 104,700 | 85,994 | 105,449 |
| Economic Development | | | | | |
| Salaries & Wages | 973 | 10,200 | 10,200 | 18,700 | 20,800 |
| Benefits | 85 | 1,280 | 1,280 | 1,832 | 2,059 |
| Operating Expenditures | 11,769 | 77,400 | 77,400 | 19,101 | 42,005 |
| Total Economic Dev | 12,827 | 88,880 | 88,880 | 39,634 | 64,864 |

General Fund

| | Prior Year Actual- 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenses | Beginning FY 2017 Budget |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------------|-----------------------------|
| Streets | | | | | |
| Salaries & Wages | 191,318 | 213,718 | 213,718 | 228,026 | 246,558 |
| Benefits | 117,369 | 131,850 | 131,850 | 132,997 | 139,998 |
| Operating Expenditures | 192,494 | 222,300 | 224,768 | 209,156 | 220,300 |
| Total Streets | 501,182 | 567,868 | 570,336 | 570,179 | 606,856 |
| Library | | | | | |
| Salaries & Wages | 357,134 | 377,680 | 377,680 | 377,003 | 386,603 |
| Benefits | 84,968 | 104,700 | 104,700 | 91,500 | 102,393 |
| Operating Expenditures | 165,600 | 146,254 | 205,274 | 219,151 | 149,254 |
| Total Library | 607,701 | 628,634 | 687,654 | 687,654 | 638,250 |
| Senior Citizen Center | | | | | |
| Salaries & Wages | 38,560 | 41,000 | 41,000 | 39,372 | 41,820 |
| Benefits | 3,702 | 4,300 | 4,300 | 4,537 | 4,300 |
| Operating Expenditures | 3,738 | 4,200 | 4,200 | 4,832 | 4,200 |
| Total Sr Citizen Center | 46,000 | 49,500 | 49,500 | 48,740 | 50,320 |
| Parks | | | | | |
| Salaries & Wages | 409,518 | 463,915 | 463,915 | 507,271 | 531,284 |
| Benefits | 239,186 | 256,100 | 256,100 | 281,210 | 304,801 |
| Operating Expenditures | 142,645 | 210,123 | 210,123 | 140,858 | 166,010 |
| Total Parks | 791,348 | 930,138 | 930,138 | 929,340 | 1,002,095 |
| Recreation | | | | | |
| Salaries & Wages | 176,380 | 210,000 | 210,000 | 209,845 | 213,663 |
| Benefits | 106,346 | 138,300 | 138,300 | 134,153 | 139,491 |
| Operating Expenditures | 54,366 | 48,500 | 48,500 | 32,252 | 39,500 |
| Total Recreation | 337,092 | 396,800 | 396,800 | 376,250 | 392,654 |
| Leisure Services | | | | | |
| Salaries & Wages | 88,446 | 91,500 | 91,500 | 90,240 | 92,076 |
| Benefits | 45,500 | 46,450 | 46,450 | 44,838 | 46,486 |
| Operating Expenditures | 9,562 | 15,950 | 15,950 | 15,269 | 15,950 |
| Total Leisure Services | 143,508 | 153,900 | 153,900 | 150,347 | 154,512 |

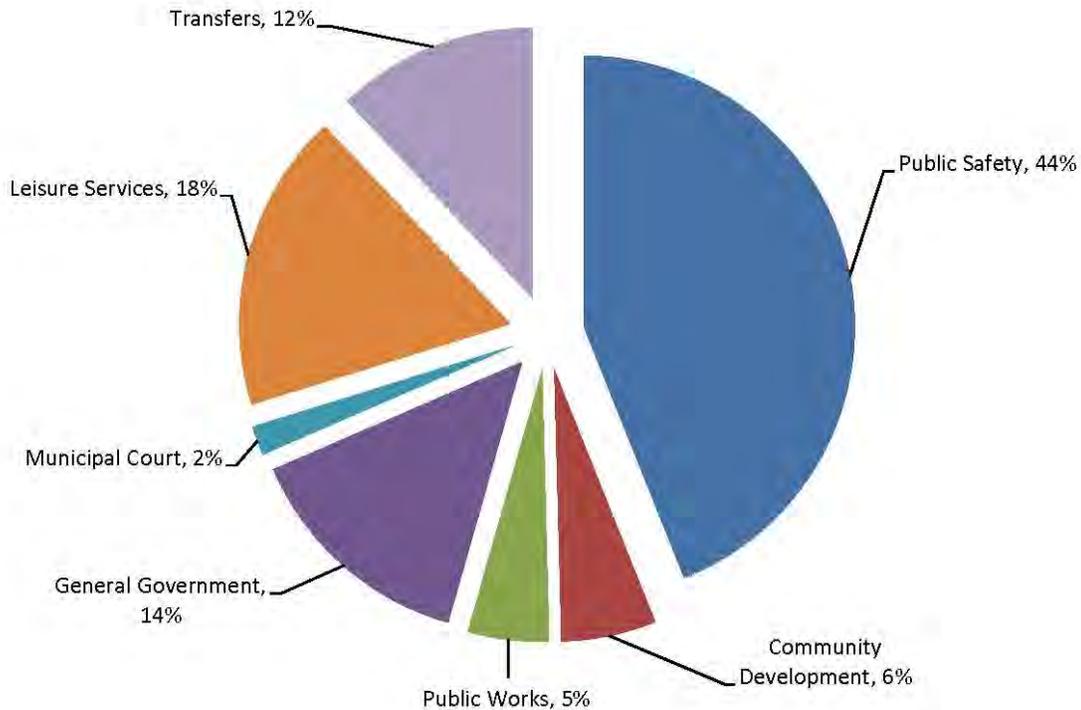
General Fund

| | Prior Year Actual- 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenses | Beginning FY 2017 Budget |
|-------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------------|-----------------------------|
| Custodial Services | | | | | |
| Salaries & Wages | 101,490 | 135,740 | 135,740 | 114,726 | 138,455 |
| Benefits | 34,946 | 40,480 | 40,480 | 37,554 | 40,663 |
| Operating Expenditures | 26,277 | 24,250 | 24,250 | 33,833 | 24,250 |
| Total Custodial Services | 162,713 | 200,470 | 200,470 | 186,113 | 203,368 |
| Admin Allocation | (1,773,945) | (2,020,139) | (2,020,139) | (2,020,139) | (2,020,139) |
| Total Operating Expenditures | 10,215,916 | 10,824,572 | 11,047,885 | 10,478,222 | 11,070,560 |

General Fund

| | Prior Year Actual - 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenses | Beginning FY 2017 Budget |
|--|-----------------------------|----------------------------|---------------------------|---------------------------------|-----------------------------|
| Transfer To: | | | | | |
| Economic Development | | | | | - |
| Capital Equipment | 444,822 | 511,657 | 511,657 | 511,657 | 511,657 |
| Capital Projects | 435,097 | - | 114,854 | 114,854 | - |
| E911 | 386,250 | 383,000 | 383,000 | 383,000 | 394,820 |
| Debt Service | - | - | - | - | - |
| Class C Road Funds | 195,000 | 195,000 | 195,000 | 195,000 | 324,620 |
| Recreation Programs | 90,146 | 68,492 | 68,492 | 68,492 | 76,958 |
| Swimming Pool | 172,552 | 175,542 | 175,542 | 175,542 | 180,106 |
| Cultural Arts | 22,612 | 22,612 | 33,612 | 33,612 | 22,612 |
| Total Transfers | 1,746,479 | 1,356,303 | 1,482,157 | 1,482,157 | 1,510,773 |
| Total Operating Expenditures | 10,215,916 | 10,824,572 | 11,047,885 | 10,478,222 | 11,070,560 |
| Total Contribution to/(Use of) FB | (320,243) | (0) | (193,311) | 626,170 | (0) |
| Beginning Fund Balance | 2,841,261 | 2,521,017 | 2,521,017 | 2,327,706 | 2,953,876 |
| Ending Fund Balance | 2,521,017 | 2,521,017 | 2,327,706 | 2,953,876 | 2,953,875 |

General Fund Expenditures



Class C Road Fund

General Fund

| | Prior Year Actual - 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|-----------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Class C Road Funds | 1,003,877 | 965,000 | 965,000 | 819,279 | 1,051,346 |
| Miscellaneous Revenues | 6,542 | 5,000 | 5,000 | 14,868 | - |
| Transfer from General Fund | 195,000 | 195,000 | 195,000 | 195,000 | 324,620 |
| Total Revenues | 1,205,419 | 1,165,000 | 1,165,000 | 1,029,147 | 1,375,966 |
| Expenditures | | | | | |
| Operating Expenditures | 4,922 | 15,000 | 15,000 | 261,707 | - |
| Lease Payments | - | - | - | - | - |
| Road Maintenance | 305,910 | 740,000 | 740,000 | 187,284 | 1,824,787 |
| Transfer to Debt Service | 771,063 | 770,462 | 770,462 | 770,462 | 769,019 |
| Total Expenditures | 1,081,895 | 1,525,462 | 1,525,462 | 1,219,452 | 2,593,806 |
| Contribution to/(Use of) FB | 123,525 | (360,462) | (360,462) | (190,305) | (1,217,840) |
| Beginning Fund Balance | 1,392,277 | 1,515,802 | 1,515,802 | 1,515,802 | 1,325,496 |
| Ending Fund Balance | 1,515,802 | 1,155,340 | 1,155,340 | 1,325,496 | 107,656 |

Cemetery

General Fund

| | Prior Year Actual - 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|-----------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Cemetery Opening/Closing | 113,850 | 115,000 | 115,000 | 107,750 | 120,000 |
| Cemetery Lot Sales | 82,150 | 100,000 | 100,000 | 89,450 | 95,000 |
| Total Revenues | 196,000 | 215,000 | 215,000 | 197,200 | 215,000 |
| Expenditures | | | | | |
| Salaries and Wages | 27,726 | 31,834 | 31,834 | 28,654 | 32,471 |
| Benefits | 2,166 | 3,151 | 3,151 | 2,920 | 3,151 |
| Operating Expenditures | 42,195 | 62,600 | 62,600 | 39,463 | 70,518 |
| Transfer to General Fund | 38,860 | 33,860 | 33,860 | 33,860 | 33,860 |
| Transfer to Storm Drain | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Total Expenditures | 185,946 | 206,445 | 206,445 | 179,897 | 215,000 |
| Contribution to/(Use of) FB | 10,054 | 8,555 | 8,555 | 17,303 | - |
| Beginning Fund Balance | 189,374 | 199,428 | 199,428 | 199,428 | 216,731 |
| Ending Fund Balance | 199,428 | 207,983 | 207,983 | 216,731 | 216,731 |

Risk Management

General Fund

| | Prior Year Actual-2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|---------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Unemployment Premiums | 33,371 | 27,500 | 27,500 | 35,697 | 27,500 |
| Total Revenues | 33,371 | 27,500 | 27,500 | 35,697 | 27,500 |
| Expenditures | | | | | |
| Unemployment Expense | 9,027 | 27,500 | 27,500 | 3,312 | 27,500 |
| Total Expenditures | 9,027 | 27,500 | 27,500 | 3,312 | 27,500 |
| Contribution to/(Use of) FB | 24,344 | - | - | 32,385 | - |
| Beginning Fund Balance | 115,339 | 139,683 | 139,683 | 139,683 | 172,068 |
| Ending Fund Balance | 139,683 | 139,683 | 139,683 | 172,068 | 172,068 |

Dental

General Fund

| | Prior Year Actual-2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|---------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Employee Premiums | 33,535 | 33,700 | 33,700 | 31,399 | 33,700 |
| Employer Premiums | 108,802 | 106,900 | 106,900 | 115,552 | 108,800 |
| | - | - | - | - | - |
| Total Revenues | 142,337 | 140,600 | 140,600 | 146,951 | 142,500 |
| Expenditures | | | | | |
| Dental Claim Payments | 107,484 | 130,000 | 130,000 | 119,702 | 130,000 |
| Total Expenditures | 107,484 | 130,000 | 130,000 | 119,702 | 130,000 |
| Contribution to/(Use of) FB | 34,852 | 10,600 | 10,600 | 27,250 | 12,500 |
| Beginning Fund Balance | 167,073 | 201,925 | 201,925 | 201,925 | 229,175 |
| Ending Fund Balance | 201,925 | 212,525 | 212,525 | 229,175 | 241,675 |

Special Revenue Funds



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

Special Revenue Fund

Descriptions

E911

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

Swimming Pool

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

Cultural Arts

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

Recreation

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

Library Grants

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

Redevelopment Agency

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

E911

Special Revenue Fund

| | Prior Year Actual 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|---------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| E911 Fees | 205,493 | 215,000 | 215,000 | 218,256 | 216,380 |
| User Fees | - | - | - | - | - |
| Interest | 43 | - | - | 179 | - |
| Other Revenues | - | - | - | - | - |
| Transfer from General Fund | 386,250 | 383,000 | 383,000 | 383,000 | 394,820 |
| Total Revenues | 591,786 | 598,000 | 598,000 | 601,435 | 611,200 |
| Expenditures | | | | | |
| Salaries & Wages | 388,782 | 406,333 | 406,333 | 393,798 | 414,460 |
| Benefits | 104,550 | 127,100 | 127,100 | 110,086 | 129,373 |
| Maintenance | 66,870 | 45,000 | 45,000 | 59,726 | 47,657 |
| Operating Expenditures | 13,424 | 14,850 | 14,850 | 14,176 | 15,750 |
| Equipment | 49,948 | 4,717 | 4,717 | 3,118 | 3,960 |
| Total Expenditures | 623,574 | 598,000 | 598,000 | 580,905 | 611,200 |
| Contribution to/(Use of) FB | (31,788) | - | - | 20,530 | 0 |
| Beginning Fund Balance | 88,455 | 56,666 | 56,666 | 56,666 | 77,196 |
| Ending Fund Balance | 56,666 | 56,666 | 56,666 | 77,196 | 77,196 |

Swimming Pool

Special Revenue Fund

| | Prior Year Actual-2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|---------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Swimming Pool Revenues | 219,527 | 200,000 | 200,000 | 164,740 | 220,000 |
| Concessions Sales | 29,263 | 33,000 | 33,000 | 25,514 | 30,000 |
| Transfer from General Fund | 172,552 | 175,542 | 175,542 | 175,542 | 180,106 |
| Total Revenues | 421,342 | 408,542 | 408,542 | 365,796 | 430,106 |
| Expenditures | | | | | |
| Salaries and Wages | 202,435 | 212,000 | 212,000 | 195,242 | 216,240 |
| Benefits | 19,724 | 20,252 | 20,252 | 19,039 | 20,576 |
| Concession Stands | 25,267 | 21,000 | 21,000 | 21,734 | 25,300 |
| Utilities | 65,349 | 62,990 | 62,990 | 60,267 | 65,349 |
| Operating Expenditures | 57,179 | 63,300 | 63,300 | 49,834 | 69,921 |
| Maintenance & Equipment | 32,332 | 29,000 | 29,000 | 26,859 | 32,720 |
| Total Expenditures | 402,286 | 408,542 | 408,542 | 372,975 | 430,106 |
| Contribution to/(Use of) FB | 19,057 | - | - | (7,178) | - |
| Beginning Fund Balance | 10,858 | 29,914 | 29,914 | 29,914 | 22,736 |
| Ending Fund Balance | 29,914 | 29,914 | 29,914 | 22,736 | 22,736 |

Cultural Arts

Special Revenue Fund

| | Prior Year Actual -2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Youth Theatre | 71,991 | 65,000 | 83,000 | 89,093 | 65,000 |
| PG Players | 13,360 | 13,000 | 13,000 | 18,606 | 13,000 |
| Utah Children's Choir | 9,477 | 11,000 | 11,000 | 10,243 | 11,000 |
| Race Series | 1,831 | 1,000 | 1,000 | 4,273 | 1,000 |
| Donations | 223 | - | - | 109 | - |
| Transfer from General Fund | 22,612 | 22,612 | 33,612 | 33,612 | 22,612 |
| Total Revenues | 119,493 | 112,612 | 141,612 | 155,937 | 112,612 |
| Expenditures | | | | | |
| Arts Council | 4,473 | 8,000 | 8,000 | 5,147 | 8,000 |
| Youth Theatre | 89,774 | 65,000 | 94,000 | 84,314 | 65,000 |
| PG Players | 18,464 | 13,000 | 13,000 | 28,299 | 13,000 |
| Utah Children's Choir | 14,386 | 13,000 | 13,000 | 12,054 | 13,000 |
| Historical Commission | - | - | 5,000 | - | - |
| Other Expenditures | 4,281 | 5,000 | - | 2,666 | 5,000 |
| Total Expenditures | 131,378 | 104,000 | 133,000 | 132,481 | 104,000 |
| Contribution to/(Use of) FB | (11,885) | 8,612 | 8,612 | 23,456 | 8,612 |
| Beginning Fund Balance | 16,406 | 4,521 | 4,521 | 13,133 | 36,589 |
| Ending Fund Balance | 4,521 | 13,133 | 13,133 | 36,589 | 45,201 |

Recreation Programs

Special Revenue Fund

| | Prior Year Actual-2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|---------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Recreation Fee Revenues | 727,263 | 703,000 | 703,000 | 805,570 | 727,263 |
| Comm Center Revenues | 408,741 | 380,000 | 380,000 | 388,056 | 408,741 |
| Recreation Concessions | 26,996 | 25,000 | 25,000 | 23,080 | 26,996 |
| Other Revenues | 13,980 | | | - | - |
| Transfer from General Fund | 90,146 | 68,492 | 68,492 | 68,492 | 76,958 |
| Total Revenues | 1,267,126 | 1,176,492 | 1,176,492 | 1,285,198 | 1,239,958 |
| Expenditures | | | | | |
| Salaries & Wages | 778,497 | 681,830 | 741,830 | 745,009 | 717,131 |
| Benefits | 75,966 | 65,240 | 65,240 | 75,350 | 66,763 |
| Program Supplies & Equipment | 212,968 | 168,000 | 168,000 | 201,318 | 206,968 |
| Operating Expenditures | 198,592 | 196,422 | 196,422 | 197,249 | 184,096 |
| Facility Improvements | - | - | - | - | - |
| Transfer to Capital Projects | | | | | |
| Transfer to Capital Equipment | - | 65,000 | 65,000 | 45,000 | 65,000 |
| Total Expenditures | 1,266,023 | 1,176,492 | 1,236,492 | 1,263,925 | 1,239,958 |
| Contribution to/(Use of) FB | 1,103 | - | (60,000) | 21,272 | - |
| Beginning Fund Balance | 19,539 | 20,642 | 20,642 | 20,642 | 41,914 |
| Ending Fund Balance | 20,642 | 20,642 | (39,358) | 41,914 | 41,914 |

Library Grants

Special Revenue Fund

| | Prior Year Actual-2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|---------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Title 1 Federal Grants | - | 7,800 | 7,800 | - | - |
| Interest | 267 | 250 | 250 | 435 | 250 |
| Other Revenues | 6,066 | 2,000 | 2,000 | 5,653 | 4,500 |
| Total Revenues | 6,334 | 10,050 | 10,050 | 6,088 | 4,750 |
| Expenditures | | | | | |
| Title 1 Grant Purchases | - | 7,800 | 7,800 | - | - |
| Purchases from Gifts | - | 2,250 | 2,250 | 29,235 | 4,500 |
| Library Projects | - | 64,096 | 64,096 | - | - |
| Total Expenditures | - | 74,146 | 74,146 | 29,235 | 4,500 |
| Contribution to/(Use of) FB | 6,334 | (64,096) | (64,096) | (23,147) | 250 |
| Beginning Fund Balance | 64,097 | 70,430 | 70,430 | 70,430 | 47,283 |
| Ending Fund Balance | 70,430 | 6,334 | 6,334 | 47,283 | 47,533 |

Pleasant Grove Redevelopment Agency

Special Revenue Fund

| | Prior Year Actual-2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|---------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Hammond Project | | | | | |
| Property Tax Revenue | - | 35,000 | 35,000 | 132 | 35,000 |
| Tax Increment Revenue | 121,990 | 100,000 | 100,000 | 137,714 | 100,000 |
| Miscellaneous Revenue | 120,423 | | | | |
| Developer Contribution | 1,558,906 | 1,557,831 | 1,557,831 | 1,557,831 | 1,556,788 |
| Interest | 3 | - | - | - | - |
| 1300 West CDA | | | | | |
| Tax Increment Revenue | | | | 207,516 | 240,000 |
| Total Revenues | 1,801,321 | 1,692,831 | 1,692,831 | 1,903,193 | 1,931,788 |
| Expenditures | | | | | |
| Hammond Project | | | | | |
| Operating Expenditures | - | | | | |
| Debt Service Payments | 1,558,906 | 1,557,831 | 1,557,831 | 1,557,831 | 1,556,789 |
| Agent Fees | 2,050 | 2,000 | 2,000 | 2,050 | 2,000 |
| Professional Services | 4,900 | 25,000 | 25,000 | 2,900 | 25,000 |
| Other Expenditures | (2,162) | | | | |
| Capital Expenditures | - | | | | |
| 1300 West CDA | | | | | |
| Operating Expenditures | | | | 237,733 | 240,000 |
| Total Expenditures | 1,563,693 | 1,584,831 | 1,584,831 | 1,800,514 | 1,823,789 |
| Transfers in/(Out) | | | | | |
| Transfer to General Fund | - | - | - | - | - |
| Total Transfers | - | - | - | - | - |
| Contribution to/(Use of) FB | 237,628 | 108,000 | 108,000 | 102,679 | 108,000 |
| Beginning Fund Balance | (71,655) | 165,973 | 165,973 | 165,973 | 268,651 |
| Ending Fund Balance | 165,973 | 273,973 | 273,973 | 268,651 | 376,651 |

Debt Service

Debt Service

| | Prior Year Actual - 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|-----------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Property Tax Revenue | 320,083 | 318,983 | 318,983 | 318,983 | 322,583 |
| Interest | 121 | - | - | 119 | - |
| Bond Proceeds | - | - | - | - | - |
| Bond Premiums | - | - | - | - | - |
| Transfer from Gen Fund | - | - | - | - | - |
| Transfer from Road Impact | 346,684 | 352,840 | 352,840 | 352,840 | 349,224 |
| Transfer from Capital Projects | - | - | - | - | - |
| Transfer from Sewer | - | - | - | - | - |
| Transfer from Storm Drain | - | - | - | - | - |
| Transfer from Class C | 771,063 | 770,462 | 770,462 | 770,462 | 769,019 |
| Total Revenues | 1,437,951 | 1,442,285 | 1,442,285 | 1,442,404 | 1,440,826 |
| Expenditures | | | | | |
| Principal Payments | 1,071,500 | 1,117,000 | 1,117,000 | 1,117,000 | 1,160,500 |
| Interest on Bonds | 366,329 | 321,985 | 321,985 | 321,985 | 277,026 |
| Bond Agent Fees | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 |
| Bond Issuance Cost | - | - | - | - | - |
| Total Expenditures | 1,441,129 | 1,442,285 | 1,442,285 | 1,442,285 | 1,440,826 |
| Contribution to/(Use of) FB | (3,178) | - | - | 119 | - |
| Beginning Fund Balance | 115,703 | 112,525 | 112,525 | 112,525 | 112,645 |
| Ending Fund Balance | 112,525 | 112,525 | 112,525 | 112,645 | 112,645 |

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 -2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Interest Income | 73 | | - | - | |
| Other Grants | 19,594 | 140,000 | 179,223 | 19,204 | - |
| Other Income | 447,929 | | - | - | |
| Transfer from Rec Center | - | | - | - | |
| Transfer from General Fund | 435,097 | | 114,854 | 114,854 | - |
| Total Revenues | 902,693 | 140,000 | 294,077 | 134,058 | - |
| Expenditures | | | | | |
| Road Projects | - | - | - | - | - |
| Parks Projects | 620,936 | - | 59,157 | 39,065 | 33,000 |
| Facility Projects | 26,935 | - | - | 1,612 | - |
| Public Safety Projects | - | - | - | - | - |
| Vehicles | - | - | - | - | - |
| Other Projects | 106,454 | - | 114,854 | (325) | - |
| Development Project | 11,606 | - | - | - | - |
| Transfer to Cap Equipment | 14,500 | - | - | - | - |
| Murdock Trail Maintenance | - | 37,600 | 37,600 | - | - |
| Backstops @ Manila Park | - | 60,000 | 60,000 | 52,500 | - |
| Rodeo Grounds Restroom | - | 50,000 | 50,000 | - | - |
| Parks Vehicle | - | 28,000 | 28,000 | 28,158 | - |
| Recreation Vehicle | - | 28,000 | 28,000 | 28,158 | - |
| Library Improvements | 9,475 | 233,850 | 272,875 | 34,606 | 25,000 |
| Dispatch Equipment | - | 44,793 | 44,793 | 22,481 | - |
| Police Equipment | 13,755 | 40,718 | 40,718 | 41,787 | - |
| Total Expenditures | 803,662 | 522,961 | 735,997 | 248,040 | 58,000 |
| Contribution to/(Use of) FB | 99,030 | (382,961) | (441,920) | (113,982) | (58,000) |
| Beginning Fund Balance | 229,539 | 328,570 | 328,570 | 328,570 | 214,588 |
| Ending Fund Balance | 328,570 | (54,391) | (113,350) | 214,588 | 156,588 |

Impact Fees

Capital Projects

| | Prior Year Actual - 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|-----------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Recreation Impact Fees | 546,821 | - | | 307,248 | - |
| Fire Impact Fees | 56,549 | - | | 20,355 | - |
| Police Impact Fees | 57,427 | - | | 19,914 | - |
| Road Impact Fees | 704,028 | 352,840 | 352,840 | 412,348 | 349,224 |
| Interest | 10,712 | - | | 13,697 | - |
| Transfer from Class C | | - | | | - |
| Total Revenues | 1,375,538 | 352,840 | 352,840 | 773,562 | 349,224 |
| Expenditures | | | | | |
| Parks Projects | 785,343 | - | 935,038 | 753,776 | - |
| Fire & EMS Projects | 1,000 | - | 22,113 | 16,397 | 25,000 |
| Police Projects | - | - | 22,113 | 17,197 | 25,000 |
| Road Projects | - | - | 8,400 | 8,400 | - |
| Principal Payments | | - | | | - |
| Interest Payments | | - | | | - |
| Transfer to Debt Service | 346,684 | 352,840 | 352,840 | 352,840 | 349,224 |
| Total Expenditures | 1,133,027 | 352,840 | 1,340,504 | 1,148,609 | 399,224 |
| Contribution to/(Use of) FB | 242,511 | - | (987,664) | (375,047) | (50,000) |
| Beginning Fund Balance | 1,890,595 | 2,133,106 | 2,133,106 | 2,133,106 | 1,758,059 |
| Ending Fund Balance | 2,133,106 | 2,133,106 | 1,145,442 | 1,758,059 | 1,708,059 |

Capital Equipment

Capital Equipment Fund

| | Prior Year Actual - 2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|------------------------------------|-----------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Lease Proceeds | 1,087,280 | 489,000 | 489,000 | 581,008 | - |
| Lease Buyback | - | - | - | - | - |
| Transfer from General Fund | 444,822 | 511,657 | 511,657 | 511,657 | 511,657 |
| Transfer from Rec Center | - | 65,000 | 65,000 | 45,000 | 45,000 |
| Transfer from Water | 7,147 | 7,113 | 7,113 | - | - |
| Transfer from Sewer | 6,873 | 6,840 | 6,840 | - | - |
| Transfer from Storm Drain | - | 35,000 | 35,000 | - | - |
| Transfer from General CIP | 14,500 | - | - | - | - |
| Other Revenue | 200,058 | 75,000 | 75,000 | 75,016 | 37,310 |
| Total Revenues | 1,760,680 | 1,189,610 | 1,189,610 | 1,212,681 | 593,967 |
| Expenditures | | | | | |
| Fleet Purchases | 32,600 | 219,000 | 219,000 | 233,970 | 227,023 |
| Copier Purchases | - | - | 10,065 | 10,065 | - |
| Computer Purchases | 47,310 | 90,000 | 90,000 | 83,788 | 75,000 |
| Fitness Equipment Purchase | 58,465 | 65,000 | 65,000 | 61,631 | 45,000 |
| Fire Equipment Purchase | 1,067,271 | - | - | (1,517) | - |
| Streets Equipment Purchase | - | 220,000 | 220,000 | - | - |
| Fitness Center Lease | 44,092 | 67,613 | 67,613 | 67,613 | 44,892 |
| Police Equipment Lease | 297,720 | 283,540 | 283,540 | 311,086 | 145,212 |
| Copier Lease | 38,869 | - | - | - | - |
| Computer Lease | 50,814 | 31,694 | 31,694 | 31,694 | 10,485 |
| Public Works Lease | 42,107 | 76,756 | 76,756 | 30,045 | 31,669 |
| Sewer/Water Vehicles | - | - | - | - | - |
| Fire Equipment Lease | - | 144,569 | 144,569 | 144,569 | 147,045 |
| Lease payments | - | - | - | - | 118,457 |
| Total Expenditures | 1,679,247 | 1,198,172 | 1,208,237 | 972,944 | 844,783 |
| Contribution to/(Use of) FB | 81,433 | (8,562) | (18,627) | 239,737 | (250,816) |
| Beginning Fund Balance | 206,936 | 288,369 | 288,369 | 288,369 | 528,106 |
| Ending Fund Balance | 288,369 | 279,807 | 269,742 | 528,106 | 277,290 |

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-2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|--|---------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Operating Revenues | | | | | |
| Culinary Water Sales | 3,268,561 | 3,517,641 | 3,517,641 | 3,581,138 | 3,650,000 |
| Secondary Water Sales | 2,629,620 | 2,641,108 | 2,641,108 | 2,658,424 | 2,630,000 |
| Other Operating Revenues | 207,703 | 23,082 | 24,577 | 161,100 | 85,000 |
| Total Operating Revenues | 6,105,885 | 6,181,831 | 6,183,326 | 6,400,662 | 6,365,000 |
| Operating Expenses | | | | | |
| Salaries & Wages | 352,731 | 430,057 | 430,057 | 386,254 | 482,500 |
| Benefits | 384,343 | 213,687 | 213,687 | 172,836 | 256,700 |
| Power Expense | 302,423 | 312,000 | 322,408 | 285,114 | 315,000 |
| Administrative Services | 722,911 | 794,209 | 794,209 | 885,824 | 794,960 |
| Metro Water Lease | 261,586 | 420,041 | 420,041 | 411,586 | 312,000 |
| Irrigation Assessments | 222,651 | 178,708 | 178,708 | 229,653 | 225,000 |
| Operating Expenditures | 950,499 | 638,804 | 622,779 | 1,629,127 | 627,150 |
| Depreciation | 1,406,405 | 1,386,258 | 1,406,405 | 1,406,405 | 1,406,405 |
| Total Operating Expenses | 4,603,549 | 4,373,764 | 4,388,294 | 5,406,800 | 4,419,715 |
| Operating Income/(Loss) | 1,502,336 | 1,808,067 | 1,795,032 | 993,863 | 1,945,285 |
| Non-Operating Revenues/(Expenses) | | | | | |
| Impact Fees | 805,068 | 650,000 | 650,000 | 376,573 | 375,000 |
| Interest Income | 15,499 | 5,000 | 5,000 | 19,848 | 7,500 |
| Interest Expense | (696,784) | (850,205) | (850,205) | (662,083) | (681,110) |
| Amortize Bond Issuance Costs | (10,788) | (9,886) | (9,886) | (9,886) | - |
| Grant Revenue | 34,654 | - | - | 266,845 | - |
| Other Non-Operating | - | - | - | - | - |
| Total Non-Operating Revenues/(Expenses) | 147,649 | (205,091) | (205,091) | (8,703) | (298,610) |
| Contributions and Transfers | | | | | |
| Developer Contributions | 21,335 | 100,000 | 100,000 | 100,000 | 100,000 |
| Transfer to General Fund | - | - | - | - | - |
| Transfer to Cap Equipment | (7,147) | (7,133) | (7,133) | - | - |
| Total Contributions/Transfers | 14,188 | 92,867 | 92,867 | 100,000 | 100,000 |
| Change in Net Assets | 1,664,174 | 1,695,843 | 1,682,808 | 1,085,159 | 1,746,675 |
| Capital Expenditures | 516,977 | 2,078,703 | 4,054,474 | 1,592,651 | 5,595,000 |

Sewer Fund

Enterprise Fund

| | Prior Year Actual-2015 | Beginning FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|--|---------------------------|-----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Operating Revenues | | | | | |
| Sewer Fees | 4,510,025 | 4,506,721 | 4,506,721 | 4,609,602 | 4,510,000 |
| Connection Fees | 53,265 | 11,000 | 11,000 | 42,403 | 40,000 |
| Miscellaneous Revenues | 669 | 1,500 | 1,500 | 47,290 | 1,000 |
| Total Operating Revenues | 4,563,959 | 4,519,221 | 4,519,221 | 4,699,295 | 4,551,000 |
| Operating Expenses | | | | | |
| Salaries & Wages | 282,959 | 349,478 | 349,478 | 319,790 | 381,500 |
| Benefits | 347,705 | 199,903 | 199,903 | 167,662 | 202,800 |
| GF Administrative Charge | 606,002 | 572,000 | 572,000 | 637,982 | 768,793 |
| Charges for Treatment | 2,565,197 | 2,652,000 | 2,652,000 | 2,715,803 | 2,652,000 |
| Operating Expenditures | 359,376 | 157,510 | 157,510 | 299,068 | 178,900 |
| Depreciation | 321,610 | 298,904 | 298,904 | 321,610 | 321,610 |
| Total Operating Expenses | 4,482,849 | 4,229,795 | 4,229,795 | 4,461,914 | 4,505,603 |
| Operating Income/(Loss) | 81,110 | 289,426 | 289,426 | 237,381 | 45,397 |
| Non-Operating Revenues/(Expenses) | | | | | |
| Interest Income | 15,296 | 10,000 | 10,000 | 25,237 | 15,300 |
| Interest Expense | (2,000) | (11,004) | (11,004) | (20,657) | (10,000) |
| Total Non-Operating Revenues/(Expenses) | 13,296 | (1,004) | (1,004) | 4,580 | 5,300 |
| Contributions and Transfers | | | | | |
| Impact Fees | 369,202 | 100,000 | 100,000 | 194,775 | 200,000 |
| Developer Contributions | 413,953 | 250,000 | 250,000 | 200,000 | 200,000 |
| Transfers Out | (6,873) | (6,841) | (6,841) | - | |
| Total Contributions/Transfers | 776,282 | 343,159 | 343,159 | 394,775 | 400,000 |
| Change in Net Assets | 870,689 | 631,581 | 631,581 | 636,735 | 450,697 |
| Capital Projects | 484,258 | 1,103,725 | 2,310,771 | 759,697 | 1,138,500 |

Storm Drain

Enterprise Fund

| | Prior Year Actual-2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|--|---------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Operating Revenues | | | | | |
| Storm Drain Fee | 1,774,088 | 1,776,200 | 1,776,200 | 1,986,177 | 1,860,000 |
| Total Operating Revenues | 1,774,088 | 1,776,200 | 1,776,200 | 1,986,177 | 1,860,000 |
| Operating Expenses | | | | | |
| Salaries & Wages | 146,109 | 177,390 | 177,390 | 189,163 | 234,475 |
| Benefits | 195,641 | 132,761 | 132,761 | 107,124 | 148,343 |
| GF Administrative Charge | 254,986 | 210,000 | 210,000 | 234,224 | 200,534 |
| Operating Expenditures | 355,051 | 307,889 | 307,060 | 279,533 | 261,694 |
| Depreciation | 349,546 | 310,271 | 310,271 | 310,271 | 310,271 |
| Total Operating Expenses | 1,301,333 | 1,138,311 | 1,137,482 | 1,120,315 | 1,155,317 |
| Operating Income/(Loss) | 472,755 | 637,889 | 638,718 | 865,862 | 704,683 |
| Non-Operating Revenues/(Expenses) | | | | | |
| Impact Fees | 166,122 | 100,000 | 100,000 | 147,373 | 120,000 |
| Interest Income | 14,718 | 12,478 | 12,478 | 24,148 | 14,718 |
| Interest Expense | (427,294) | (425,821) | (425,821) | (430,647) | (416,958) |
| Amortize Bond Issuance Costs | (3,509) | (2,383) | (2,383) | (2,383) | (2,600) |
| Other Revenue | 4,526 | - | 51,344 | 6,629 | 49,790 |
| Total Non-Operating Revenues/(Expenses) | (245,436) | (315,726) | (264,382) | (254,880) | (235,050) |
| Contributions and Transfers | | | | | |
| Developer Contributions | 55,741 | 250,000 | 250,000 | 50,000 | 55,000 |
| Transfer from Cemetery | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Transfers Out | - | - | - | - | - |
| Total Contributions/Transfers | 130,741 | 325,000 | 325,000 | 125,000 | 130,000 |
| Change in Net Assets | 358,059 | 647,163 | 699,336 | 735,982 | 599,633 |
| Capital Expenditures | 155,523 | 2,167,059 | 3,702,039 | 467,434 | 2,940,068 |

Sanitation

Enterprise Fund

| | Prior Year Actual-2015 | Original FY 2016 Budget | Amended FY 2016 Budget | Estimated Actual Expenditures | Beginning FY 2017 Budget |
|-----------------------------|---------------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Garbage Collection Fees | 1,121,885 | 1,140,000 | 1,140,000 | 1,137,095 | 1,140,000 |
| Recycling Fees | 291,210 | 295,000 | 295,000 | 297,614 | 295,000 |
| Interest | - | - | - | - | - |
| Total Revenues | 1,413,095 | 1,435,000 | 1,435,000 | 1,434,709 | 1,435,000 |
| Expenditures | | | | | |
| Garbage Pickup Expense | 850,016 | 865,000 | 865,000 | 834,792 | 876,149 |
| Recycling Collection | 297,758 | 305,000 | 305,000 | 282,830 | 300,000 |
| City Cleanup | - | 2,660 | 2,660 | - | 3,000 |
| Administration Fee | 212,896 | 235,000 | 235,000 | 262,108 | 255,851 |
| Total Expenditures | 1,360,670 | 1,407,660 | 1,407,660 | 1,379,730 | 1,435,000 |
| Change in Net Assets | 52,424 | 27,340 | 27,340 | 54,979 | - |

Enterprise Fund Data



Pleasant Grove City

5 Yr Proforma Income Statement

Culinary Water

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|-----------|-----------|-----------|-----------|-----------|
| Revenues | | | | | |
| Water Sales | 3,650,000 | 3,723,000 | 3,797,460 | 3,873,409 | 3,950,877 |
| Installation Fees | 75,000 | 76,500 | 78,030 | 79,591 | 81,182 |
| Total Revenue | 3,725,000 | 3,799,500 | 3,875,490 | 3,953,000 | 4,032,060 |
| Operating Expenses | | | | | |
| Meter Reading | 16,500 | 16,830 | 17,167 | 17,510 | 17,860 |
| Overtime Wages | - | - | - | - | - |
| Wages | 315,334 | 321,641 | 328,073 | 334,635 | 341,328 |
| Part Time Wages | 25,000 | 25,500 | 26,010 | 26,530 | 27,061 |
| Retirement | 60,000 | 61,200 | 62,424 | 63,672 | 64,946 |
| FICA | 25,000 | 25,500 | 26,010 | 26,530 | 27,061 |
| Health Insurance | 100,000 | 102,000 | 104,040 | 106,121 | 108,243 |
| Life Insurance | 1,600 | 1,632 | 1,665 | 1,698 | 1,732 |
| State Insurance | 8,000 | 8,160 | 8,323 | 8,490 | 8,659 |
| Meetings & Memberships | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| Publication Expense | 700 | 714 | 728 | 743 | 758 |
| Office Expense | 20,000 | 20,400 | 20,808 | 21,224 | 21,649 |
| Vehicle Expense | 30,000 | 30,600 | 31,212 | 31,836 | 32,473 |
| Power Expense | 300,000 | 306,000 | 312,120 | 318,362 | 324,730 |
| Telephone Expense | 750 | 765 | 780 | 796 | 812 |
| Cellular Services | 5,000 | 5,100 | 5,202 | 5,306 | 5,412 |
| Audit | 4,500 | 4,590 | 4,682 | 4,775 | 4,871 |
| Engineering | 35,000 | 35,700 | 36,414 | 37,142 | 37,885 |
| Bank & Credit Card Fees | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Street Repairs | 13,000 | 13,260 | 13,525 | 13,796 | 14,072 |
| Administrative Fee | 427,000 | 435,540 | 444,251 | 453,136 | 462,199 |
| Lease Payments | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Metro Water Lease | 312,000 | 318,240 | 324,605 | 331,097 | 337,719 |
| Meter Purchases | 35,000 | 35,700 | 36,414 | 37,142 | 37,885 |
| Departmental Supplies | 70,000 | 71,400 | 72,828 | 74,285 | 75,770 |
| Miscellaneous Expense | 34,500 | 35,190 | 35,894 | 36,612 | 37,344 |
| Bond Agent Fees | 9,050 | 9,231 | 9,416 | 9,604 | 9,796 |
| Repair & Maintenance | 90,000 | 91,800 | 93,636 | 95,509 | 97,419 |
| Scada Maintenance | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Technology | 2,500 | 2,550 | 2,601 | 2,653 | 2,706 |
| City Utilities | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Total Expenses | 2,010,434 | 2,033,813 | 2,074,489 | 2,115,979 | 2,158,298 |
| Non-Operating Revenues/(Expenditures) | | | | | |
| Interest Revenue | 7,500 | 7,650 | 7,803 | 7,650 | 7,650 |
| Interest -Bonds | (49,903) | (45,959) | (41,844) | (37,521) | (32,962) |
| Impact Fees | 375,000 | 382,500 | 390,150 | 397,953 | 405,912 |
| Transfers (Vehicles) | - | - | - | - | - |
| Total Non-Operating Revenues/(Expenditures) | 332,597 | 344,191 | 356,109 | 368,082 | 380,600 |
| Change in Net Assets (Cash) | 2,047,163 | 2,109,878 | 2,157,110 | 2,205,103 | 2,254,362 |

Pleasant Grove City

5 Yr Proforma Income Statement

Culinary Water

Debt Principal Payments

| | | | | | |
|-------------------------|---------|---------|---------|---------|---------|
| Other | 49,800 | 51,000 | 52,200 | 54,000 | 55,200 |
| 2002A | 9,000 | 9,000 | 9,000 | - | - |
| 2004 | 76,000 | 78,000 | 79,000 | 80,000 | 81,000 |
| 2006 | 17,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 2010 | 43,000 | 44,000 | 45,000 | 46,000 | 47,000 |
| Total Principal Payment | 194,800 | 149,000 | 151,000 | 144,000 | 146,000 |

Capital Expenditures

| | | | | | |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Booster Pump Stations | 62,500 | - | - | - | - |
| Vehicles/Equipment | 70,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Development/Special Projects | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| Fire Hydrant Replacement | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Walker Tank & Booster Station | 500,000 | | | | |
| 700 South Water Line | 610,000 | | | | |
| Blackhawk Water Line | 445,000 | | | | |
| Garden Drive Water Line | 665,000 | - | | | |
| Battlecreek Spring Replacement | 100,000 | 1,400,000 | | | |
| 300 s 400 E - Locust Water Line | 95,000 | | | | |
| 900 South Water Line | 580,000 | | | | |
| Murdock Dr - 500 North to 1100 North | | 500,000 | | | |
| Master Planned Waterline Upgrae | | 400,000 | 400,000 | 400,000 | 400,000 |
| System Replacement | | 954,000 | 1,454,000 | 1,104,000 | 1,454,000 |
| Water Master Plan Study | | 7,000 | 7,000 | 7,000 | 7,000 |
| Replce 1, 2 & 4 inch lines | | 522,000 | 522,000 | 522,000 | 522,000 |
| Brimley Well House | | | | 350,000 | |
| Gateway - Well | | | | 1,500,000 | 1,000,000 |
| Total Capital Expenditures | 3,297,500 | 3,993,000 | 2,593,000 | 4,093,000 | 3,593,000 |

Net Cash Contribution/(Use)

| | | | | |
|-------------|-------------|-----------|-------------|-------------|
| (1,445,137) | (1,892,122) | (444,890) | (1,887,897) | (1,338,638) |
|-------------|-------------|-----------|-------------|-------------|

Pleasant Grove City

5 Yr Proforma Income Statement

Secondary Water

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|-----------|-----------|-----------|-----------|-----------|
| Revenues | | | | | |
| Secondary Water Sales | 2,630,000 | 2,682,600 | 2,736,252 | 2,790,977 | 2,846,797 |
| Secondary Water Installation | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| Total Revenue | 2,640,000 | 2,692,800 | 2,746,656 | 2,801,589 | 2,857,621 |
| Operating Expenses | | | | | |
| Overtime Wages | - | - | - | - | - |
| Wages | 115,666 | 117,979 | 120,339 | 122,746 | 125,201 |
| Part Time Wages | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| Retirement | 16,000 | 16,320 | 16,646 | 16,979 | 17,319 |
| FICA | 9,500 | 9,690 | 9,884 | 10,081 | 10,283 |
| Health Insurance | 34,000 | 34,680 | 35,374 | 36,081 | 36,803 |
| Life Insurance | 400 | 408 | 416 | 424 | 433 |
| State Insurance | 2,200 | 2,244 | 2,289 | 2,335 | 2,381 |
| Meetings & Memberships | 3,000 | 3,060 | 3,121 | 3,184 | 3,247 |
| Publication Expense | 600 | 612 | 624 | 637 | 649 |
| Office Expense | 8,000 | 8,160 | 8,323 | 8,490 | 8,659 |
| Vehicle Expense | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| Power Expense | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Telephone Expense | 500 | 510 | 520 | 531 | 541 |
| Cellular Services | 3,000 | 3,060 | 3,121 | 3,184 | 3,247 |
| Audit | 3,000 | 3,060 | 3,121 | 3,184 | 3,247 |
| Engineering | 35,000 | 35,700 | 36,414 | 37,142 | 37,885 |
| Bank & Credit Card Fees | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Street Repairs | 7,000 | 7,140 | 7,283 | 7,428 | 7,577 |
| Administrative Fee | 367,960 | 375,319 | 382,826 | 390,482 | 398,292 |
| Lease Payments | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| Departmental Supplies | 5,000 | 5,100 | 5,202 | 5,306 | 5,412 |
| Water Share Assessments | 225,000 | 229,500 | 234,090 | 238,772 | 243,547 |
| Secondary Water Phase 2 | 14,000 | 14,280 | 14,566 | 14,857 | 15,154 |
| Miscellaneous Expense | 5,000 | 5,100 | 5,202 | 5,306 | 5,412 |
| Bond Agent Fees | 9,050 | 9,231 | 9,416 | 9,604 | 9,796 |
| Repair & Maintenance | 70,000 | 71,400 | 72,828 | 74,285 | 75,770 |
| Technology | 1,000 | 1,020 | 1,040 | 1,061 | 1,082 |
| City Utilities | 8,000 | 8,160 | 8,323 | 8,490 | 8,659 |
| Equipment | - | - | - | - | - |
| Total Expenses | 1,002,876 | 1,022,934 | 1,043,392 | 1,064,260 | 1,085,545 |
| Non-Operating Revenues/(Expenditures) | | | | | |
| Interest Revenue | - | - | - | - | - |
| Interest -Bonds | (631,028) | (572,313) | (537,160) | (504,763) | (475,460) |
| Impact Fees | - | - | - | - | - |
| Transfers (Vehicles) | - | - | - | - | - |
| Total Non-Operating Revenues/(Expenditures) | (631,028) | (572,313) | (537,160) | (504,763) | (475,460) |
| Change in Net Assets (Cash) | 1,006,096 | 1,097,553 | 1,166,104 | 1,232,566 | 1,296,616 |

Pleasant Grove City

5 Yr Proforma Income Statement

Secondary Water

Debt Principal Payments

| | | | | | |
|-------------------------|---------|---------|---------|-----------|-----------|
| 2006 Water Bonds | 375,000 | - | - | - | - |
| 2008 Bonds | 310,000 | 325,000 | 350,000 | - | - |
| 2015 Bonds | 100,000 | 510,000 | 515,000 | 535,000 | 550,000 |
| 2016 Bonds | 80,000 | 105,000 | 110,000 | 475,000 | 490,000 |
| Total Principal Payment | 865,000 | 940,000 | 975,000 | 1,010,000 | 1,040,000 |

Capital Expenditures

| | | | | | |
|---------------------------------|-----------|---------|-----------|---------|---------|
| Booster Pump Stations | 187,500 | - | - | - | - |
| Vehicles/Equipment | 60,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Development/Special Projects | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Battlecreek Pre-Filter | 30,000 | | | | |
| Walker Tank & Booster Station | 2,000,000 | | | | |
| 1100 North CUP Diversion Filter | | 500,000 | | | |
| Meters | | | 5,500,000 | | |
| 3300 North CUP Diversion Filter | | | | 500,000 | |
| 100 North CUP Diversion Filter | | | | | 500,000 |
| Total Capital Expenditures | 2,297,500 | 550,000 | 5,550,000 | 550,000 | 550,000 |

Net Cash Contribution/(Use)

| | | | | | |
|--|-------------|---------|-------------|---------|---------|
| | (2,156,404) | 547,553 | (4,383,896) | 682,566 | 746,616 |
|--|-------------|---------|-------------|---------|---------|

Pleasant Grove City

5 Yr Proforma Income Statement

Sewer Fund

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|------------------|------------------|--------------------|------------------|------------------|
| Revenues | | | | | |
| Sewer Service Revenue | 4,510,000 | 4,600,200 | 4,692,204 | 4,786,048 | 4,881,769 |
| Connection Fees | 40,000 | 40,800 | 41,616 | 42,448 | 43,297 |
| Miscellaneous Revenue | 1,000 | 1,020 | 1,040 | 1,061 | 1,082 |
| Total Revenue | 4,551,000 | 4,642,020 | 4,734,860 | 4,829,558 | 4,926,149 |
| Operating Expenses | | | | | |
| Overtime Wages | 26,500 | 27,030 | 27,571 | 28,122 | 28,684 |
| Wages | 334,000 | 340,680 | 347,494 | 354,443 | 361,532 |
| Part Time Wages | 21,000 | 21,420 | 21,848 | 22,285 | 22,731 |
| Retirement | 61,750 | 62,985 | 64,245 | 65,530 | 66,840 |
| FICA | 27,000 | 27,540 | 28,091 | 28,653 | 29,226 |
| Health Insurance | 107,500 | 109,650 | 111,843 | 114,080 | 116,361 |
| Life Insurance | 950 | 969 | 988 | 1,008 | 1,028 |
| State Insurance | 5,600 | 5,712 | 5,826 | 5,943 | 6,062 |
| Meetings & Memberships | 4,700 | 4,794 | 4,890 | 4,988 | 5,087 |
| Office Expense | 30,000 | 30,600 | 31,212 | 31,836 | 32,473 |
| Vehicle Expense | 21,000 | 21,420 | 21,848 | 22,285 | 22,731 |
| Power Expense | 1,200 | 1,224 | 1,248 | 1,273 | 1,299 |
| Cellular Services | 3,200 | 3,264 | 3,329 | 3,396 | 3,464 |
| Audit | 7,000 | 7,140 | 7,283 | 7,428 | 7,577 |
| Engineering | 35,000 | 35,700 | 36,414 | 37,142 | 37,885 |
| Charges for Treatment | 2,652,000 | 2,705,040 | 2,759,141 | 2,814,324 | 2,870,610 |
| Street Repairs | 7,000 | 7,140 | 7,283 | 7,428 | 7,577 |
| Administrative Fee | 768,793 | 784,169 | 799,852 | 815,849 | 832,166 |
| Lease Payments | 23,400 | 23,868 | 24,345 | 24,832 | 25,329 |
| Departmental Supplies | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| Repair & Maintenance | 17,500 | 17,850 | 18,207 | 18,571 | 18,943 |
| SCADA Maintenance | 5,200 | 5,304 | 5,410 | 5,518 | 5,629 |
| Miscellaneous Expense | 7,500 | 7,650 | 7,803 | 7,959 | 8,118 |
| Equipment | 6,200 | 6,324 | 6,450 | 6,579 | 6,711 |
| Total Expenses | 4,183,993 | 4,267,673 | 4,353,026 | 4,440,087 | 4,528,889 |
| Non-Operating Revenues/(Expenditures) | | | | | |
| Interest Revenue | 15,300 | 15,606 | 15,918 | 15,606 | 15,606 |
| Interest -Bonds | (10,000) | (8,693) | (7,403) | (5,940) | (4,302) |
| Impact Fees | 200,000 | 204,000 | 208,080 | 212,242 | 216,486 |
| Transfers (Vehicles) | | | | | |
| Total Non-Operating Revenues/(Expenditures) | 205,300 | 210,913 | 216,595 | 221,908 | 227,790 |
| Change in Net Assets (Cash) | 572,307 | 585,260 | 598,429 | 611,378 | 625,051 |
| Debt Principal Payments | | | | | |
| 2002 Sales Tax Bonds | 49,800 | 51,000 | 52,200 | 54,000 | 55,200 |
| Total Principal Payment | 49,800 | 51,000 | 52,200 | 54,000 | 55,200 |
| Capital Expenditures | | | | | |
| Insituform | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| State Street Crossing @ Maceys | 235,000 | | | | |
| Master Plan Annual Update | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Impact Fee Study | 10,000 | | | | |
| Development/Special Projects | 100,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Vehicles/Equipment | 140,000 | 140,000 | 140,000 | 140,000 | 50,000 |
| System Replacement | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 700 South 400 - 490 West | 150,000 | | | | |
| State Street /PG Blvd - 200 South | | | 1,100,000 | | |
| 500 East Improvements | | | | 183,000 | |
| Total Capital Expenditures | 1,138,500 | 583,500 | 1,683,500 | 766,500 | 493,500 |
| Net Cash Contribution/(Use) | (615,993) | (49,240) | (1,137,271) | (209,122) | 76,351 |

Pleasant Grove City

5 Yr Proforma Income Statement

Storm Drain

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | |
| Storm Drain Fee | 1,860,000 | 1,897,200 | 1,935,144 | 1,973,847 | 2,013,324 |
| | - | | | | |
| Total Revenue | 1,860,000 | 1,897,200 | 1,935,144 | 1,973,847 | 2,013,324 |
| Operating Expenses | | | | | |
| Overtime Wages | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| Wages | 204,475 | 208,565 | 212,736 | 216,991 | 221,330 |
| Part Time Wages | 20,000 | 20,400 | 20,808 | 21,224 | 21,649 |
| Retirement | 37,086 | 37,828 | 38,584 | 39,356 | 40,143 |
| FICA | 14,877 | 15,175 | 15,478 | 15,788 | 16,103 |
| Health Insurance | 90,310 | 92,116 | 93,959 | 95,838 | 97,754 |
| Life Insurance | 683 | 697 | 711 | 725 | 739 |
| State Insurance | 5,387 | 5,495 | 5,605 | 5,717 | 5,831 |
| Meetings & Memberships | 3,640 | 3,713 | 3,787 | 3,863 | 3,940 |
| Travel | 1,040 | 1,061 | 1,082 | 1,104 | 1,126 |
| Training | 2,500 | 2,550 | 2,601 | 2,653 | 2,706 |
| Vehicle Expense | 20,000 | 20,400 | 20,808 | 21,224 | 21,649 |
| Cellular Services | 4,000 | 4,080 | 4,162 | 4,245 | 4,330 |
| Engineering | 50,300 | 51,306 | 52,332 | 53,379 | 54,446 |
| Billing/Collection | 2,587 | 2,639 | 2,692 | 2,745 | 2,800 |
| County Coalition | 3,705 | 3,779 | 3,855 | 3,932 | 4,010 |
| Dump Fee | 5,200 | 5,304 | 5,410 | 5,518 | 5,629 |
| Lease Payments | 64,730 | 66,025 | 67,345 | 68,692 | 70,066 |
| Administrative Fee | 200,534 | 204,545 | 208,636 | 212,808 | 217,064 |
| Departmental Supplies | 15,142 | 15,445 | 15,754 | 16,069 | 16,390 |
| Repair & Maintenance | 10,400 | 10,608 | 10,820 | 11,037 | 11,257 |
| MS4 Permit | 3,640 | 3,713 | 3,787 | 3,863 | 3,940 |
| City Utilities | 30,000 | 30,600 | 31,212 | 31,836 | 32,473 |
| Miscellaneous Expense | 32,210 | 32,854 | 33,511 | 34,182 | 34,865 |
| Technology | 5,200 | 5,304 | 5,410 | 5,518 | 5,629 |
| Equipment | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| Total Expenses | 847,646 | 864,599 | 881,891 | 899,529 | 917,519 |
| Non-Operating Revenues/(Expenditures) | | | | | |
| Interest Revenue | 14,718 | 15,012 | 15,313 | 15,012 | 15,012 |
| Interest -Bonds | (416,958) | (408,128) | (398,552) | (394,151) | (382,407) |
| Impact Fees | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| No UT Co Conservancy | 49,790 | 49,790 | 49,790 | 49,790 | 49,790 |
| Transfer from Cemetery | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Transfers (Vehicles) | | | | | |
| Total Non-Operating Revenues/(Expenditures) | (157,450) | (148,325) | (138,449) | (134,349) | (122,605) |
| Change in Net Assets (Cash) | 854,905 | 884,276 | 914,804 | 939,969 | 973,200 |

Pleasant Grove City

5 Yr Proforma Income Statement

Storm Drain

Debt Principal Payments

| | | | | | |
|-------------------------|---------|---------|---------|---------|---------|
| 2011 Storm Water | 205,000 | 210,000 | 215,000 | 220,000 | 230,000 |
| 2013 Storm Water | 165,000 | 165,000 | 170,000 | 175,000 | 180,000 |
| 2002 Sales Tax Bonds | 24,900 | 25,500 | 26,100 | 27,000 | 27,600 |
| Total Principal Payment | 394,900 | 400,500 | 411,100 | 422,000 | 437,600 |

Capital Expenditures

| | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Land Acquisition | 1,520,000 | - | - | - | - |
| Master Plan Annual Update | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Development/Special Projects | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Vehicles/Equipment | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 600 West - 1100 North - 1260 North | 200,000 | - | - | - | - |
| 600 West | - | 500,000 | 500,000 | - | - |
| Backyard Storm Drain 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 | - | 1,100,000 | 90,000 | 1,020,000 | 1,100,000 |
| Buildout Deficiencies | - | - | - | 400,000 | 400,000 |
| I-15 to Utah Lake Outfall | - | 1,500,000 | 2,000,000 | - | - |
| 1000 S from 1300-1700 W & South to I-15 | - | 950,000 | - | - | - |
| 1000 S 900 W Detention | - | 1,950,000 | - | - | - |
| Pipe Plant Demolition | - | - | 1,100,000 | - | - |
| Will's Park Detention | 31,568 | - | - | - | - |
| North Union Ditch Repair-200 S and Loader | 250,000 | - | - | - | - |
| Locust Avenue and 300 South | 125,000 | - | - | - | - |
| 1000 South - 1150 - 1280 East | 150,000 | - | - | - | - |
| 900 South Project | 50,000 | - | - | - | - |
| Wade Springs Regrade | 50,000 | - | - | - | - |
| Crossing Reconstructs | 60,000 | - | - | - | - |
| Pipe Plant Demolition | 250,000 | - | - | - | - |
| Total Capital Expenditures | 2,940,068 | 7,453,500 | 5,143,500 | 2,873,500 | 2,953,500 |

Net Cash Contribution/(Use)

| | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| | (2,480,064) | (6,594,724) | (4,254,796) | (1,960,531) | (2,007,900) |
|--|-------------|-------------|-------------|-------------|-------------|

Utility Fund Statistics

Water Fund Debt Service Coverage

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Operating Revenues | 3,045,455 | 3,478,805 | 4,165,541 | 4,958,793 | 5,583,659 | 6,095,695 |
| Operating Expenditures | (1,867,160) | (2,304,334) | (2,765,406) | (3,048,164) | (3,078,821) | (2,761,561) |
| Other Revenues | 114,989 | 158,533 | 733,680 | 837,792 | 1,100,309 | 865,408 |
| Net Revenues | 1,293,284 | 1,333,004 | 2,133,815 | 2,748,421 | 3,605,147 | 4,199,542 |
| Debt Service | 1,856,706 | 1,893,498 | 1,835,452 | 1,867,173 | 1,866,887 | 972,159 |
| DS Coverage Ratio | 0.70 | 0.70 | 1.16 | 1.47 | 1.93 | 4.32 |

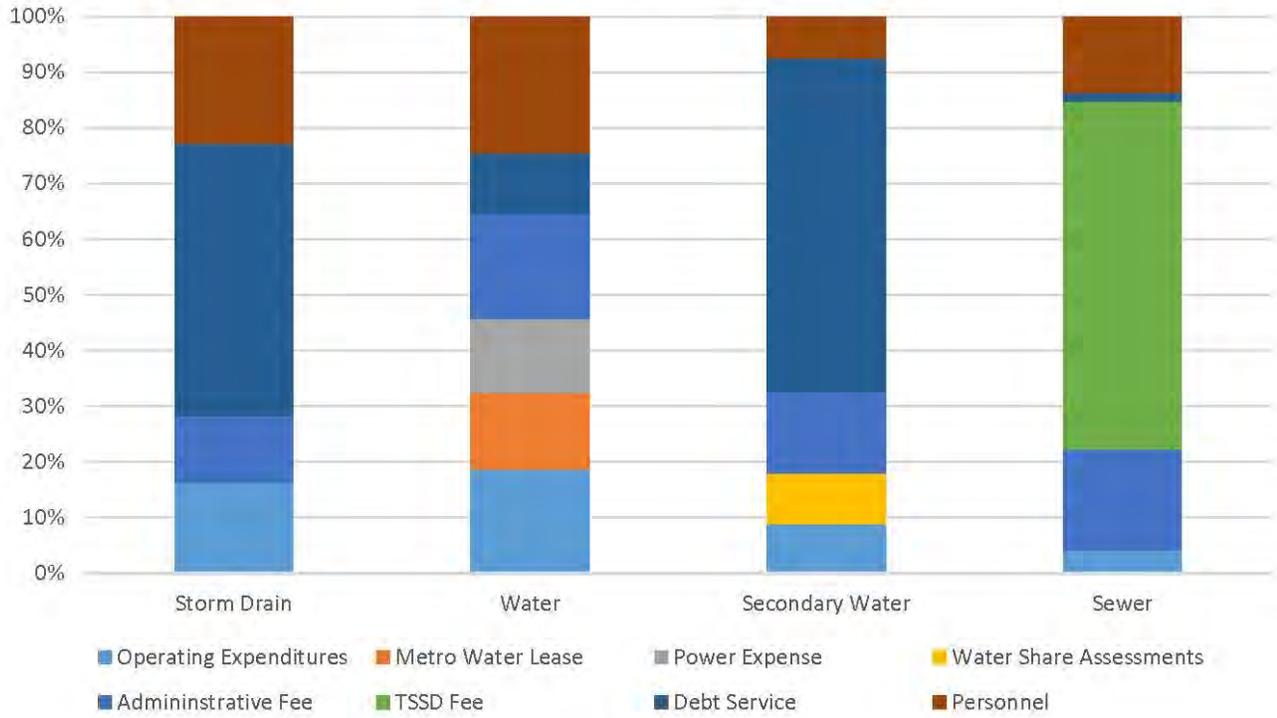
Storm Drain Fund Debt Service Coverage

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

Unrestricted Cash Balance

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

Pleasant Grove City Enterprise Funds Expenditure Allocations



Capital Projects



Capital Projects

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

Enterprise Funds

The following schedule shows capital projects by utility for each of the next five years. The amounts in the FY 17 column are the projects approved by the City Council to proceed during the current year. The other projects will be evaluated and reprioritized each year as part of the City's budget process. Capital spending is projected at the following levels for the 2017 fiscal year:

Water - \$5,595,000
Sewer - \$1,138,600
Storm Drain - \$2,940,068

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. \$1,051,346 is anticipated to be received from the State for the specific purpose of maintaining City streets. Additionally, the City budgeted \$324,620, \$129,620 more than FY2016, of general fund money towards road projects. Currently the City is paying debt service on road bonds that were issued in 2008. That debt service will use up \$769,019 of the City's road funding for the upcoming year. That debt expires in 2018 and then those funds will be able to be used for current projects. The City is working on a solution to fund the gap. A study was recently completed, which found that the City would need to spend approximately \$3.7m annually to properly maintain the City 110 miles of roads.

Prior Years' Surplus. Finally, any unspent general funds from previous years are evaluated to do other capital projects in the City. The amount allocated for the upcoming year is \$58,000. A detailed list of these projects is shown in the Capital Projects budget.

Capital Projects by Funding Source

Sewer

| | FY2017 | | FY2018 | | FY2019 | | FY2020 | | FY2021 | |
|--|-------------------|-------------------|-------------------|------------------|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|
| | Capital | Impact Fees | Capital | Impact Fees | Capital | Impact Fees | Capital | Impact Fees | Capital | Impact Fees |
| Insituform | \$ 300,000 | | \$ 300,000 | | \$ 300,000 | | \$ 300,000 | | \$ 300,000 | |
| St. Street Crossing | 235,000 | | | | | | | | | |
| Vehicle Replacement | 140,000 | | 140,000 | | 140,000 | | 140,000 | | 50,000 | |
| System Replacement | 200,000 | | 100,000 | | 100,000 | | 100,000 | | 100,000 | |
| Sewer Development/ Special Projects | 50,000 | 50,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Sewer Impact Fee Study | | 10,000 | | | | | | | | |
| Sewer Master Plan | | 3,500 | | 3,500 | | 3,500 | | 3,500 | | 3,500 |
| 700 S 400-490 West | | 150,000 | | | | | | | | |
| St. Street/PG Blvd - 200 S | | | | | | 1,100,000 | | | | |
| 500 East Improvements | | | | | | | | 183,000 | | |
| Sewer Yearly Totals | \$ 925,000 | \$ 213,500 | \$ 560,000 | \$ 23,500 | \$ 560,000 | \$ 1,123,500 | \$ 560,000 | \$ 206,500 | \$ 470,000 | \$ 23,500 |

Water

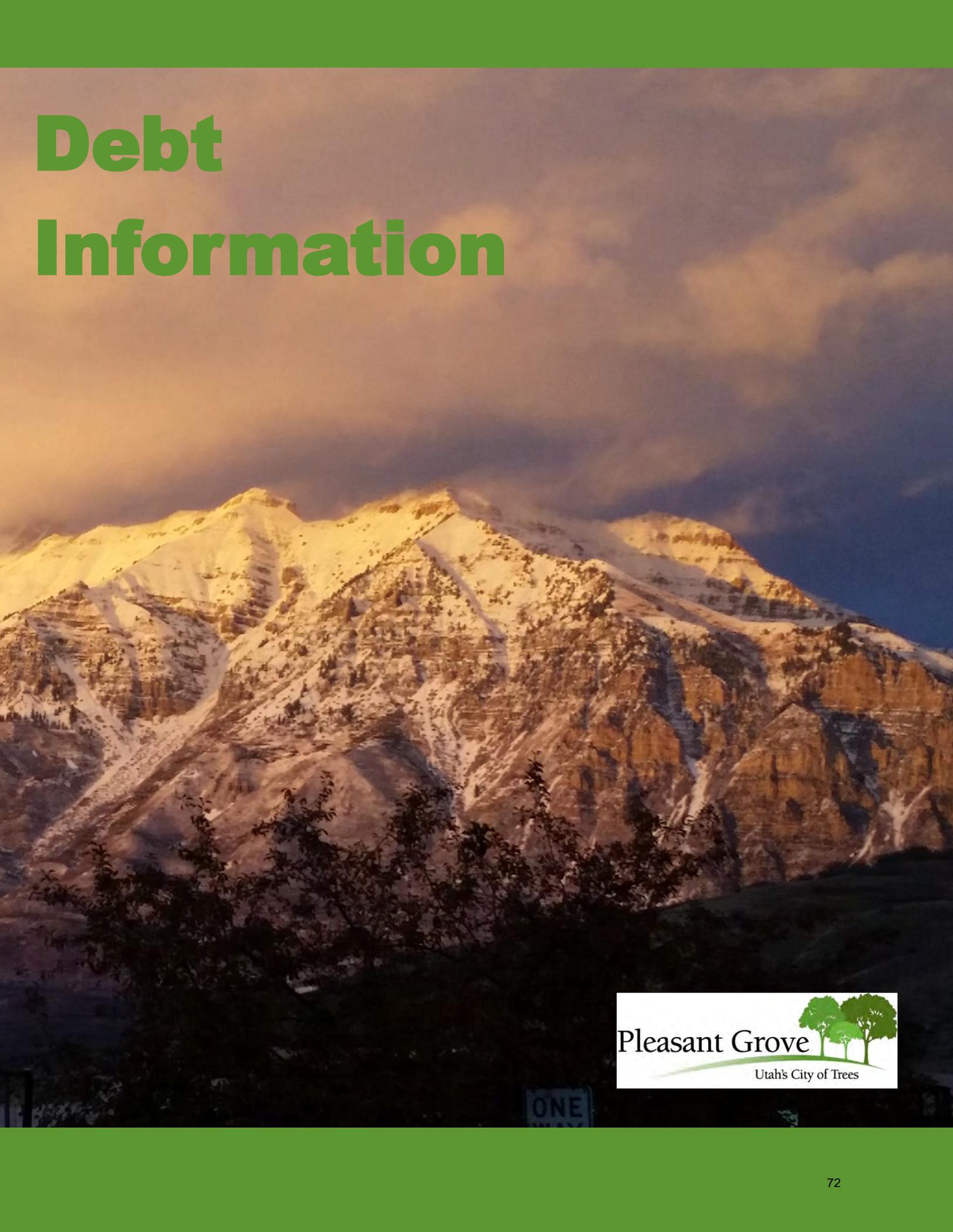
| | FY2017 | | FY2018 | | FY2019 | | FY2020 | | FY2021 | |
|--|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Capital | Impact Fees | Capital | Impact Fees | Capital | Impact Fees | Capital | Impact Fees | Capital | Impact Fees |
| Fire Hydrant Replacement | \$ 50,000 | | \$ 50,000 | | \$ 50,000 | | \$ 50,000 | | \$ 50,000 | |
| Vehicle Replacement | 130,000 | | 70,000 | | 70,000 | | 70,000 | | 70,000 | |
| Garden Drive Waterline | 665,000 | | - | | | | | | - | |
| Battlecreek Spring Replacement | 100,000 | | 1,400,000 | | | | | | - | |
| Water Development/ Special Projects | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 300 S 400 E - Locust Water Line | 95,000 | | | | | | | | | |
| 900 South Water Line | 580,000 | | | | | | | | | |
| Blackhawk Water Line | 249,200 | 195,800 | | | | | | | | |
| Booster Pump Station | 187,500 | 62,500 | | | | | | | | |
| Walker Tank & Booster Station | 2,000,000 | 500,000 | | | | | | | | |
| Battlecreek Pre-Filter | 30,000 | | | | | | | | | |
| 700 South Water Line | | 610,000 | | | | | | | | |
| Master Planned Waterline Upgrades | | | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Murdock Dr. 500 - 1100 North | | | 500,000 | | | | | | | |
| Water/Secondary Master Plan | | | | 7,000 | | 7,000 | | 7,000 | | 7,000 |
| Replace 1, 2, & 4 inch lines | | | 146,000 | 376,000 | 146,000 | 376,000 | 146,000 | 376,000 | 146,000 | 376,000 |
| System Replacement | | | 954,000 | | 1,454,000 | | 1,104,000 | | 1,454,000 | |
| Pressurized Irrigation Meters | | | | | 5,500,000 | | | | | |
| 100 North CUP Diversion Filter | | | | | | | | | 500,000 | |
| 1100 North CUP Diversion Filter | | | 500,000 | | | | | | | |
| 3300 North CUP Diversion Filter | | | | | | | 500,000 | | | |
| Brimley Well House | | | | | | | 350,000 | | | |
| Gateway Well - PG Blvd & N. Cnty Blvd | | | | | | | | 1,500,000 | | 1,000,000 |
| Water Yearly Totals | \$ 4,156,700 | \$ 1,438,300 | \$ 3,890,000 | \$ 653,000 | \$ 7,490,000 | \$ 653,000 | \$ 2,490,000 | \$ 2,153,000 | \$ 2,490,000 | \$ 1,653,000 |

Capital Projects by Funding Source

Storm Water

| | FY2017 | | FY2018 | | FY2019 | | FY2020 | | FY2021 | |
|--|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|
| | Capital | Impact Fees | Capital | Impact Fees | Capital | Impact Fees | Capital | Impact Fees | Capital | Impact Fees |
| Land Acquisition | \$ 1,220,000 | \$ 300,000 | \$ - | | \$ - | | \$ - | | \$ - | |
| Vehicle Replacement | 150,000 | | 150,000 | | 150,000 | | 150,000 | | 150,000 | |
| 600 W 1100-1260 North | 150,000 | | - | | | | | | - | |
| Wills Park Detention | 31,568 | | - | | | | | | - | |
| Storm Water Development/ Special Projects | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Ditch Repair - 200 South & Loader Av | 250,000 | | | | | | | | | |
| Locust Av & 300 South | 125,000 | | | | | | | | | |
| 1000 S 1150 -1280 E | 150,000 | | | | | | | | | |
| 900 S | 50,000 | | | | | | | | | |
| Wade Springs Regrade | 50,000 | | | | | | | | | |
| Crossing Reconstructs | 60,000 | | | | | | | | | |
| Pipe Plant Demolition | 250,000 | | | | | | | | | |
| 600 W 1100 -1260 North Master Plan | | 50,000 3,500 | | | | | | | | |
| 600 W | | | 500,000 | | 500,000 | | | | | |
| Backyard SD Relocation | | | 200,000 | | 200,000 | | 200,000 | | 200,000 | |
| System Replacement | | | 1,000,000 | | 1,000,000 | | 1,000,000 | | 1,000,000 | |
| System Deficiencies | | | 850,000 | 250,000 | 90,000 | | 850,000 | 170,000 | 850,000 | 250,000 |
| Buildout Deficiencies | | | | | | | | 400,000 | | 400,000 |
| I-15 to Utah Lake Outfall | | | | 1,500,000 | | 2,000,000 | | | | |
| 1000 S from 1300 -1700 W & South to I-15 | | | | 950,000 | | | | | | |
| 1000 S 900 W Detention | | | | 1,950,000 | | | | | | |
| Pipe Plant Detention | | | | | 770,000 | 330,000 | | | | - |
| Storm Water Yearly Totals | \$ 2,536,568 | \$ 403,500 | \$ 2,750,000 | \$ 4,703,500 | \$ 2,760,000 | \$ 2,383,500 | \$ 2,250,000 | \$ 623,500 | \$ 2,250,000 | \$ 703,500 |

Debt Information



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

Legal Debt Margin Calculation for Fiscal Year 2016

| | |
|---|-------------------|
| Assessed value (in thousands) | \$ 2,689,770 |
| Debt limit (4% of assessed value) | 107,591 |
| Debt applicable to limit: | |
| General obligation bonds | (3,925) |
| Less: Amount set aside for repayment of general obligation debt | - |
| Total net debt applicable to limit | <u>(3,925)</u> |
| Legal debt margin | <u>\$ 103,666</u> |

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

Source: Utah County Auditor's Office

Note 1: Data for Years Previous to 2008 Unavailable

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

Debt Security and Funding FY 2016-2017

| Series Name | FY 2017 Payment | Balance as of 06/30/2016 | Security | Funding Source | Use of Funds | Maturity Date |
|--------------------------------|--------------------|-----------------------------|----------------------------|-------------------------|--|---------------|
| 2011 Tax Increment Bonds | 1,556,789 | 16,154,000 | Tax Increment, Sales Taxes | Developer Contributions | Land Purchase | 12/1/2021 |
| 2008 Class C Road Bonds | 766,750 | 1,235,000 | Class C Road Funds | Class C Road Funds | Road Construction | 1/15/2018 |
| | | | | Water, Sewer, and Storm | | |
| 2012 Sales Tax Bonds | 497,419 | 3,150,000 | Sales Tax Revenues | Drain Impact Fees | PG Boulevard | 12/1/2022 |
| 2007 General Obligation Bonds | 322,583 | 3,925,000 | Property Taxes | Property Taxes | Community Center | 10/1/2031 |
| Total Governmental Fund | 3,143,540 | 24,464,000 | | | | |
| Enterprise Fund Debt | | | | | | |
| 2002A Water Revenue Bonds | 9,000 | 36,000 | Water Revenues | Water Revenues | Culinary Water System | 12/1/2018 |
| 2004 Water Revenue Bonds | 89,991 | 823,000 | Water Revenues | Water Revenues | Culinary Water System | 12/1/2025 |
| 2006 Water Revenue Bonds | 20,230 | 190,000 | Water Revenues | Water Revenues | Culinary Water System | 12/1/2026 |
| 2006B Water Revenue Bonds | 384,375 | 375,000 | Water Revenues | Water Revenues | Secondary Water System | 12/1/2016 |
| 2008 Water Revenue Bonds | 350,338 | 985,000 | Water Revenues | Water Revenues | Secondary Water System Replace and Upsize | 12/1/2018 |
| 2010 Water Revenue Bonds | 659,714 | 841,000 | Water Revenues | Water Revenues | Waterlines | 12/1/2031 |
| 2015 Water Refunding Bonds | 417,400 | 8,835,000 | Water Revenues | Water Revenues | Secondary Water System Grove Creek and Battle Creek Pipelines; Detention Basins | 12/1/2031 |
| 2011 Storm Drain Revenue Bonds | 452,325 | 6,285,000 | Storm Drain Revenues | Storm Drain Revenues | Basins | 7/15/2036 |
| 2016 Water Refunding Bonds | 343,916 | 8,945,000 | Water Revenues | Water Revenues | Secondary Water System Property Acquisition; | 12/1/2033 |
| 2013 Storm Drain Revenue Bonds | 329,688 | 5,240,000 | Storm Drain Revenues | Storm Drain Revenues | Detention Basins | 7/15/2038 |
| Total Enterprise Fund | 3,056,976 | 32,555,000 | | | | |

Debt Service Schedules

| | FY 2016-2017 | | | FY 2017-2018 | | | FY 2018-2019 | | | FY 2019-2020 | | | FY 2020-2021 | | |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|----------------|------------------|
| | Principal | Interest | Total | Principal | Interest | Total | Principal | Interest | Total | Principal | Interest | Total | Principal | Interest | Total |
| Governmental Fund Debt | | | | | | | | | | | | | | | |
| 2011 Tax Increment Bonds | 640,000 | 916,789 | 1,556,789 | 677,000 | 878,661 | 1,555,661 | 717,000 | 838,305 | 1,555,305 | 758,000 | 795,604 | 1,553,604 | 802,000 | 750,442 | 1,552,442 |
| 2008 Class C Road Bonds | 705,000 | 61,750 | 766,750 | 530,000 | 26,500 | 556,500 | - | - | - | - | - | - | - | - | - |
| 2012 Sales Tax Bonds | 415,000 | 82,419 | 497,419 | 425,000 | 72,438 | 497,438 | 435,000 | 61,688 | 496,688 | 450,000 | 49,500 | 499,500 | 460,000 | 35,850 | 495,850 |
| 2007 General Obligation Bonds | 165,000 | 157,583 | 322,583 | 175,000 | 150,783 | 325,783 | 180,000 | 143,683 | 323,683 | 190,000 | 136,283 | 326,283 | 200,000 | 128,483 | 328,483 |
| Total Governmental Fund | 1,925,000 | 1,218,541 | 3,143,541 | 1,807,000 | 1,128,381 | 2,935,381 | 1,332,000 | 1,043,676 | 2,375,676 | 1,398,000 | 981,386 | 2,379,386 | 1,462,000 | 914,774 | 2,376,774 |
| Enterprise Fund Debt | | | | | | | | | | | | | | | |
| 2002A Water Revenue Bonds | 9,000 | - | 9,000 | 9,000 | - | 9,000 | 18,000 | - | 18,000 | - | - | - | - | - | - |
| 2004 Water Revenue Bonds | 76,000 | 13,991 | 89,991 | 78,000 | 12,699 | 90,699 | 79,000 | 11,373 | 90,373 | 80,000 | 10,030 | 90,030 | 81,000 | 8,670 | 89,670 |
| 2006 Water Revenue Bonds | 17,000 | 3,230 | 20,230 | 18,000 | 2,941 | 20,941 | 18,000 | 2,635 | 20,635 | 18,000 | 2,329 | 20,329 | 18,000 | 2,023 | 20,023 |
| 2006B Water Revenue Bonds | 375,000 | 9,375 | 384,375 | - | - | - | - | - | - | - | - | - | - | - | - |
| 2008 Water Revenue Bonds | 310,000 | 40,338 | 350,338 | 325,000 | 25,625 | 350,625 | 350,000 | 8,750 | 358,750 | - | - | - | - | - | - |
| 2010 Water Revenue Bonds | 43,000 | 22,792 | 65,792 | 44,000 | 21,626 | 65,626 | 45,000 | 20,433 | 65,433 | 46,000 | 19,214 | 65,214 | 47,000 | 17,967 | 64,967 |
| 2015 Water Refunding Bonds | 100,000 | 317,400 | 417,400 | 510,000 | 308,750 | 818,750 | 515,000 | 293,375 | 808,375 | 535,000 | 277,625 | 812,625 | 550,000 | 261,350 | 811,350 |
| 2011 Storm Drain Revenue Bonds | 205,000 | 247,325 | 452,325 | 210,000 | 242,394 | 452,394 | 215,000 | 236,813 | 451,813 | 220,000 | 230,556 | 450,556 | 230,000 | 223,519 | 453,519 |
| 2016 Water Refunding Bonds | 80,000 | 263,915 | 343,915 | 105,000 | 237,938 | 342,938 | 110,000 | 235,035 | 345,035 | 475,000 | 227,138 | 702,138 | 490,000 | 214,110 | 704,110 |
| 2013 Storm Drain Revenue Bonds | 165,000 | 164,688 | 329,688 | 165,000 | 161,388 | 326,388 | 170,000 | 158,038 | 328,038 | 175,000 | 154,369 | 329,369 | 180,000 | 149,700 | 329,700 |
| Total Enterprise Fund | 1,380,000 | 1,083,053 | 2,463,053 | 1,464,000 | 1,013,360 | 2,477,360 | 1,520,000 | 966,452 | 2,486,452 | 1,549,000 | 921,260 | 2,470,260 | 1,596,000 | 877,339 | 2,473,339 |

Other Information



Pleasant Grove City Employee Count

Full-time Equivalent by Function/Program

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

Fox Hollow Golf Course

Budget and Anticipated Costs

| | 2015 Actual | 2016 Budget |
|--------------------------------|------------------|------------------|
| Revenue | | |
| Green Fees | 306,052 | 305,000 |
| Golf Cart Rental | 156,859 | 155,000 |
| Driving Range | 73,347 | 100,000 |
| Pass Fees | 86,185 | 94,500 |
| Events & Concessions | 75,517 | 106,144 |
| Other | 14,066 | 24,000 |
| Total Revenue | 712,026 | 784,644 |
| Expenses | | |
| Personnel | 495,890 | 525,618 |
| Supplies and Maintenance | 172,708 | 267,400 |
| Equipment | 98,525 | 87,459 |
| Utilities | - | - |
| Depreciation | 248,854 | 275,000 |
| General Overhead | 103,540 | 95,297 |
| Other | 70,295 | - |
| Total Expenses | 1,189,812 | 1,250,774 |
| Operating Loss | (477,786) | (466,130) |
| Nonoperating Revenue (Expense) | (156,797) | (253,870) |
| Member-City Contributions | 720,000 | 720,000 |
| Change in Net Position | 85,417 | - |

Cash Infusions from Member Cities

| | | Total Cost | Pleasant Grove Cost | Budgeted In |
|----------------------|-----------|----------------|------------------------|-----------------------|
| Land Payment | 9/15/2016 | 41,700 | 13,900 | GF Other Expenditures |
| Debt Service | 9/15/2016 | 293,546 | 97,849 | GF Other Expenditures |
| Debt Service | 3/15/2017 | 63,990 | 21,330 | GF Other Expenditures |
| Capital Improvements | 9/15/2016 | 180,000 | 60,000 | GF Other Expenditures |
| Operations | 9/15/2016 | 140,764 | 46,921 | GF Other Expenditures |
| Total | | 720,000 | 240,000 | |



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

BUSINESS LICENSING

Commercial/Industrial/Manufacturing

| | | |
|-------------------------------------|------|-----|
| Commercial/Industrial/Manufacturing | \$75 | N/C |
|-------------------------------------|------|-----|

Home Occupation

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

Temporary Use

| | | |
|--|---------|------|
| Residential Solicitation | \$25 | N/C |
| Transient, Itinerant Merchants (annual) | \$100 | N/C |
| Temporary Street Vendor (1 to 7 days) | \$15 | N/C |
| Auctions | \$100 | N/C |
| Special Event Business License Fee | \$100 | N/C |
| Special Event Business License Fee (Nonprofit) | \$0 | \$25 |
| Firework Sales | \$300 | N/C |
| Motorized Vehicle Sales (first 6 vendors) | \$150 | N/C |
| Motorized Vehicle Sales (per add'l vendor) | \$25 | N/C |
| Seasonal Business License | \$100 | N/C |
| Beer License Application Fee | \$100 | N/C |
| Beer License (Class A or Class B) | \$200 | N/C |
| Beer License (Class C) | \$300 | N/C |
| Bill Posting and Handbills | \$25 | N/C |
| Private Firework Display | \$25 | N/C |
| Temporary Use Fee | \$300 | N/C |
| Firework Stands (per location/per event) | \$500 | N/C |
| Circus/Carnival | \$1,000 | N/C |

Amusement Devices

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



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

CEMETERY

Grave Spot or Space

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|-------------------------------------|----------------------------|-----------------------------|
| Grave Spot or Space | \$700/\$1300 | \$800/\$1,600 |
| Babyland | \$700/\$1300 | \$800/\$1,600 |
| Infants | \$700/\$1300 | \$800/\$1,600 |
| Cremations (up to 8 per spot 2'x2') | \$700/\$1300 | \$800/\$1,600 |

Opening and Closing

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|-------------------|----------------------------|-----------------------------|
| Single | \$600/\$1000 | \$700/\$1,300 |
| Double Deep 1st | \$1400/\$2000 | \$1,500/\$2,100 |
| Double Deep 2nd | \$700/\$1300 | N/C |
| Cremations | \$200/\$350 | \$250/\$400 |
| Infants | \$225/\$300 | \$250/\$400 |
| Infant Family Dig | \$100/\$100 | N/C |

Additional Fees

| | Current Fee | Proposed Fee |
|--|-------------|--------------|
| Holidays & Sundays | \$300 | \$350 |
| Saturdays | \$300 | \$350 |
| Weekday Overtime | \$300 | \$350 |
| Transfer Fee- Resident to Family or Resident | \$50 | N/C |
| Transfer Fee- Resident to Non Resident | \$500 | N/C |

Disinterment

| | Current Fee | Proposed Fee |
|-------------|------------------|------------------|
| Under 4' | \$1,200 flat fee | \$1,400 flat fee |
| Over 4' | \$1,200 flat fee | \$1,400 flat fee |
| Double Deep | \$1,500 flat fee | \$1,700 flat fee |

COMMUNITY ARTS

Center Stage Theater

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



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

Utah Children's Choir

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--------------------------------|----------------------------|-----------------------------|
| Concert Choir - Yearly Fee | \$250 | N/C |
| Concert Choir - Registration | \$60 | N/C |
| Chorister Choir - Yearly Fee | \$230 | N/C |
| Chorister Choir - Registration | \$60 | N/C |
| Choir Camp - 3 Days | \$65 | N/C |

COMMUNITY CENTER

Family Pass

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--------------------------------------|----------------------------|-----------------------------|
| Annual | \$335/\$415 | \$340/\$415 |
| Semi Annual | \$185/\$230 | \$190/\$235 |
| Monthly | \$43/\$51 | \$44/\$52 |
| Monthly (w/1-yr min and eft payment) | \$33/\$41 | \$34/\$42 |

Couple Pass

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--------------------------------------|----------------------------|-----------------------------|
| Annual | \$255/\$320 | \$260/\$325 |
| Semi Annual | \$145/\$175 | \$150/\$180 |
| Monthly | \$33/\$35 | \$34/\$36 |
| Monthly (w/1-yr min and eft payment) | \$25/\$27 | \$26/\$28 |

Senior Couple Pass

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--------------------------------------|----------------------------|-----------------------------|
| Annual | \$145/\$180 | \$150/\$185 |
| Semi Annual | \$85/\$100 | \$90/\$105 |
| Monthly | \$18.50/\$23 | \$19/\$24 |
| Monthly (w/1-yr min and eft payment) | \$14.25/\$17.75 | \$15/\$18.50 |

Individual Pass

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--------------------------------------|----------------------------|-----------------------------|
| Annual | \$155/\$195 | \$160/\$200 |
| Semi Annual | \$85/\$110 | \$90/\$115 |
| Monthly | \$20/\$25 | \$21/\$26 |
| Monthly (w/1-yr min and eft payment) | \$15/\$19 | \$16/\$20 |



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

Senior Individual Pass

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--------------------------------------|----------------------------|-----------------------------|
| Annual | \$80/\$100 | \$85/\$105 |
| Semi Annual | \$45/\$60 | \$50/\$65 |
| Monthly | \$10.25/\$12.25 | \$11/\$13 |
| Monthly (w/1-yr min and eft payment) | \$7.75/\$9.75 | \$8.50/\$10.50 |

Student Pass

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--------------------------------------|----------------------------|-----------------------------|
| Annual | \$100/\$125 | \$105/\$130 |
| Semi Annual | \$55/\$75 | \$60/\$80 |
| Monthly | \$13/\$15.50 | \$14/\$16 |
| Monthly (w/1-yr min and eft payment) | \$9.75/\$12.25 | \$10.50/\$13.00 |

Daily Admission Fees

| | Current Fee | Proposed Fee |
|--------------------------|-------------|--------------|
| Adults (16-54 years old) | \$3.25 | \$3.50 |
| Youth (4-15 years old) | \$2.75 | \$3.00 |
| Seniors 55+ | \$2 | \$2.25 |
| Track Only | \$1 | \$1.25 |
| Senior Track Only | \$0.50 | \$0.75 |

Funshine - per month

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

Gymnastics

| | Current Fee | Proposed Fee |
|------------------------------------|-----------------|--------------|
| Fall/Winter - per month - 1 wk | \$22.50/\$33.75 | N/C |
| Fall/Winter - per month - 2 wk | \$47.50/\$67.50 | N/C |
| Summer - 6 week program | \$33.75/\$50.50 | N/C |
| Fall/Winter - Preschool | \$25/\$37.50 | N/C |
| Fall/Winter - Beginning (5-8) | \$30/\$45 | N/C |
| Fall/Winter - Beginning (9 and up) | \$35/\$52.50 | N/C |
| Summer Preschool | \$37.50/\$56.25 | N/C |
| Summer Beginning (5-8) | \$45/\$65 | N/C |
| Summer Beginning (9 and up) | \$52.50/\$72.50 | N/C |



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

Dance

| | | |
|---------------------------|--------------|-----|
| School Year - Monthly Fee | \$25/\$37.50 | N/C |
| School Year - Costume Fee | \$75 | N/C |

Enrichment

| | | |
|--|---------------------|---------------------|
| Holiday Cooking Class - 6 per yr | \$16/\$18 | \$18/\$20 |
| Chef Cooking Class - 2 per yr | \$50/\$55 | \$65/\$70 |
| Summer Cooking - kids/toddlers - 8 weeks | \$50/\$57 | N/C |
| Play Time (toddler) | \$28/\$34 | \$100 |
| Play Time (one time set up fee) | \$35/\$40 | \$15 |
| Play Time (kids) | \$38/\$44 | \$140 |
| Toddler Gym | \$21 | \$21 |
| Chess Club (After School) | \$36 | N/C |
| Chess Club (Summer) | \$46/\$40(No Shirt) | \$48/\$42(No Shirt) |
| Chess Tournament | \$16/\$21 | N/C |
| Park It Program (session) | \$48/\$58 | \$56/\$66 |
| Park It Program (daily) | \$28/\$38 | \$32/\$42 |
| Scrap Booking (2 days) | \$25 | N/C |
| Scrap Booking (1 day) | \$15 | N/C |
| Baby Sitting Class | \$38/\$43 | N/C |
| Halloween Fest | \$5/\$6 | \$6/\$8 |
| Fishing Club | \$15/\$22.50 | \$20/\$27.50 |
| Kids Zone | \$8/\$10 | N/C |
| Daddy Daughter Dance | \$22 per couple | \$25 per couple |
| Mom and Son Luau | \$22 per couple | \$25 per couple |
| Build A Party Fee | \$0 | \$135/\$155/\$195 |

COMMUNITY DEVELOPMENT

Board of Adjustment

| | | |
|----------|-------|-------|
| Variance | \$200 | \$300 |
| Appeal | \$200 | \$300 |

Home Occupation Permit

| | | |
|-------|------|-----|
| Minor | \$50 | N/C |
|-------|------|-----|



PLEASANT GROVE CITY FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|-------|----------------------------|-----------------------------|
| Major | \$150 | N/C |

Building Fees

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

Site Plans

| | | |
|---------------------------|-----------------------|-----------------------|
| Commercial Site Plan | \$300 + \$20 per acre | \$500 + \$20 per acre |
| Amended Site Plan (minor) | \$100 | N/C |

Conditional Use Permit

| | | |
|--|--|-----------------|
| Commercial Use | \$300 (includes commercial use in residential) | N/C |
| Commercial Use Combined with Site Plan | \$500 + \$200 per acre | \$500 + 20 acre |
| Residential Use | \$150 | N/C |

Subdivisions

| | | |
|---|------------------------------|------------------------------|
| Concept Plan | \$100 per lot | N/C |
| Preliminary Plat and Plan | \$200 + \$50 per lot/unit | \$500 + \$50 per lot/unit |
| Preliminary Plat Minor Sub | \$100 + \$50 per lot/unit | N/C |
| Final Plat and Plan (including amended) | \$200 plus \$50 per lot/unit | \$500 plus \$50 per lot/unit |
| Amended Plan | \$200 + \$20 per lot | \$500 plus \$50 per lot/unit |

Fast Track Review

| | | |
|--------------------------------------|--------------------|-----|
| For Permitted Uses in The Grove Zone | 150% of Normal Fee | N/C |
|--------------------------------------|--------------------|-----|

Zoning Ordinance

| | | |
|---------------------|--|--|
| Code Text Amendment | \$300 per chapter subsection or fraction thereof | \$400 per chapter subsection or fraction thereof |
| Rezoning | \$300 + \$10 per acre | \$400 + \$10 per acre |

General Plan

| | | |
|---------------------|---------------------------------------|---------------------------------------|
| Map Amendment | \$300 + \$10 per acre | \$400 + \$10 per acre |
| Plan Text Amendment | \$300 per section or fraction thereof | \$400 per section or fraction thereof |



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

Special Meeting

| | |
|---|-----|
| \$500 for any board, council, commission, etc. to convene a meeting at the request of a private person or entity where such meeting is not regularly scheduled. Such special meeting may be held only if that board, council, commission, etc. has consented to hold the meeting. | N/C |
|---|-----|

GIS Maps

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

Code Enforcement Fines

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

Other

| | | |
|-------------------------------|-----------------------|---------------------|
| Annexation | \$300 + \$10 per acre | \$500 + 10 per acre |
| Street Vacation | \$300 | \$500 |
| Building Inspection Fee | \$47 | \$58 |
| Commercial Signage Review | \$100 | N/C |
| Commercial Temporary Use Sign | \$20 | N/C |

ELECTION FEES

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



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

FACILITY RENTAL

Lions/Sportsman Center and Seniors Center

| | | |
|--|-------|-------|
| Refundable Deposit | \$250 | N/C |
| Resident - 1st 90 min | \$100 | N/C |
| Resident - 1st Hour | \$0 | \$100 |
| Resident - Each Additional Hour | \$50 | N/C |
| Non-Resident - 1st 90 min | \$125 | N/C |
| Non-Resident - 1st Hour | \$0 | \$125 |
| Non-Resident - Each Additional Hour | \$75 | N/C |
| Commercial Resident - 1st 90 min | \$150 | N/C |
| Commercial Resident - 1st Hour | \$0 | \$150 |
| Commercial Resident - Each Additional Hr | \$100 | N/C |
| Comm Non-Resident - 1st 90 min | \$175 | N/C |
| Comm Non-Resident - 1st Hour | \$175 | N/C |
| Comm Non-Resident - Each Additional Hr | \$125 | N/C |

Rodeo Ground Rental

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

GENERAL GOVERNMENT FEES

| | | |
|--------------------|------|-----|
| Returned Check Fee | \$20 | N/C |
|--------------------|------|-----|



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

FIRE

Ambulance

| | | |
|---------------------------------|---|-----|
| Ambulance Fees | As Set By the State of Utah via Administrative Rule- \$1,365 +mileage | N/C |
| CPR - Friends & Family | \$0 | N/C |
| CPR - Heart Saver | \$30 - w/book \$45 | N/C |
| CPR - Healthcare Provider (BLS) | \$30 - w/book \$45 | N/C |
| Babysitter Class | \$10 | N/C |
| Ambulance Coverage (Standy-by) | \$60/hour | N/C |
| Personnel - FF/paramedic | \$25/hour | N/C |

Fire Services

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

Fire Service - Wildland

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

HISTORICAL COMMISSION

| | | |
|-----------------------|------|-----|
| PG History Volume I | \$26 | N/C |
| PG History Volume II | \$45 | N/C |
| PG History Volume III | \$15 | N/C |
| Walking Tour Booklet | \$3 | N/C |



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

GENERAL GOVERNMENT FEES

| | | |
|--------------------|------|-----|
| Returned Check Fee | \$20 | N/C |
|--------------------|------|-----|

LIBRARY

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

PARKS

Park Pavilion Rental

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

Sports Field Rental

| | | |
|------------------------------|-------------|-----|
| Half Day | \$75/\$150 | N/C |
| Full Day | \$100/\$200 | N/C |
| Deposit | \$100 | N/C |
| Lights per Field | \$50 | N/C |
| Field Prep per Field | \$50 | N/C |
| Facility Supervisor 1/2 Day | \$40 | N/C |
| Facility Supervisor Full Day | \$80 | N/C |



PLEASANT GROVE CITY FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|---|----------------------------|-----------------------------|
| Buildings | | |
| Classroom per Hour | \$35/\$55 | N/C |
| Classroom Commercial per Hour | \$75/\$95 | N/C |
| Classroom per Day | \$151/\$225 | N/C |
| Classroom Commercial per Day | \$350/\$385 | N/C |
| Lion's Club Rental | | N/C |
| Multi-Purpose per Hour | \$35/\$55 | N/C |
| Multi-Purpose Commercial per Hour | \$75/\$95 | N/C |
| Multi-Purpose per Day | 150/\$225 | N/C |
| Multi-Purpose Commercial per Day | \$350/\$385 | N/C |
| Kitchen & Classroom per Hour | \$35/\$55 | N/C |
| Kitchen & Classroom Commercial per Hour | \$75/\$95 | N/C |
| Kitchen & Classroom per Day | \$150/\$225 | N/C |
| Kitchen & Classroom Commercial per Day | \$350/\$385 | N/C |
| Deposit | \$150 | N/C |
| Old Recreation Center Large Gym | \$40/\$60 | N/C |
| Old Recreation Center Small Gym | \$30/\$40 | N/C |
| Old Recreation Center Classroom | \$30/\$40 | N/C |
| Old Recreation Center All Day (Boutique included) | \$250 | N/C |
| Recreation Center Gymnasium (Full) | \$70 | \$70/\$90 |
| Recreation Center Gymnasium (Half) | \$35 | \$35/\$55 |
| Hourly Staffing Fee (When applicable) | \$10 | \$15 |
| POLICE | | |
| Fingerprinting | \$0 Res/\$25 Non-Res | N/C |
| PUBLIC WORKS | | |
| Street Excavation Permit | \$50 | N/C |
| Hydrant Meter Rental (\$1,500 Deposit) | \$50/per month | N/C |
| Hydrant Water Usage | \$2.50/1,000 gal | N/C |
| Curb Pins | \$4 | N/C |
| Storm Water Decals | \$2.50 | N/C |



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

RECORDS REQUESTS

Photocopies

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

Record Search

| | Current Fee | Proposed Fee |
|--|-------------|--------------|
| Up to 20 min | \$0 | N/C |
| Over 20 min (per hour or fraction thereof) | \$10 | N/C |

RECREATION

Adult Sports

| | Current Fee | Proposed Fee |
|--|-------------|--------------|
| Coed Slow Pitch | \$450 | \$475 |
| Fast Pitch | \$750 | N/C |
| Fast Pitch Tournament | \$375 | N/C |
| Men's Basketball (spring) | \$475 | \$500 |
| Men's Basketball (winter) | \$550 | \$575 |
| Men's Slow Pitch (spring) | \$550 | \$575 |
| Men's slow Pitch (fall) | \$450 | \$475 |
| Pickleball Tournament (Around the Point) | \$20 | N/C |
| Pickleball Tournament (Tis the Season) | \$10 | N/C |
| Pickleball Tournament (Strawberry Days) | \$10 | N/C |
| Tennis | \$45/\$65 | \$48/\$68 |
| Volleyball | \$250 | \$255 |
| Volleyball Tournament | \$50 | N/C |
| Women's Basketball | \$500 | \$525 |

Youth Sports

| | | |
|------------------------------|------------|------------|
| Baseball (Mustang 3-4 grade) | \$75/\$95 | \$78/\$98 |
| Baseball (Pinto 5-6 grade) | \$75/\$95 | \$78/\$98 |
| Baseball (Pony 7-8 grade) | \$95/\$115 | \$98/\$115 |



PLEASANT GROVE CITY FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--|----------------------------|-----------------------------|
| Baseball (Colt 9-12 grade) | \$95/\$115 | \$98/\$115 |
| Basketball Camp (1-2 grade) | \$26/\$39 | \$28/\$42 |
| Basketball Camp (3-4 grade) | \$26/\$39 | \$28/\$42 |
| Basketball Camp (5-6 grade) | \$31/\$46.50 | \$33/\$49.50 |
| Cheerleading | \$42/\$63 | \$0 |
| Coach Pitch | \$27/\$40.50 | \$29/\$43.50 |
| Cross Country | \$45/\$67.50 | N/C |
| Flag Football (1-2 grade) | \$37/\$55.50 | \$39/\$58.50 |
| Flag Football (3-4 grade) | \$37/\$55.50 | \$39/\$58.50 |
| Flag Football (5-6 grade) | \$42/\$63 | \$44/\$64 |
| Flag Football (7-9 grade) | \$42/\$63 | \$44/\$64 |
| Flag Football (10-12 grade) | \$42/\$63 | \$44/\$64 |
| Golf (7 & Under) | \$30/\$45 | N/C |
| Golf (8 & Older) | \$60/\$90 | N/C |
| Golf (Intermediate/Advanced) | \$80/\$120 | N/C |
| Golf (Mothers) | \$60/\$90 | N/C |
| Itty Bitty Ball | \$25/\$37.50 | \$27/\$40.50 |
| 2nd Grade Basketball | \$36/\$54 | \$38/\$57 |
| Jr Jazz Bball (3rd Boys/3rd-4th Girls) | \$40/\$60 | \$42/\$62 |
| Jr Jazz Bball (4th-5th Boys/5th-6th Girls) | \$45/\$65 | \$47/\$67 |
| Jr Jazz Bball (6th Boys) | \$55/\$75 | \$58/\$78 |
| Jr Jazz Bball (7th-8th Boys and Girls) | \$55/\$75 | \$58/\$78 |
| Jr Jazz Bball (9th - 12th Boys) | \$70/\$90 | \$72/\$92 |
| Jr Jazz Bball (9th - 12th Girls) | \$70/\$90 | \$72/\$92 |
| Lacrosse (1-6 grade) | \$65/\$97.50 | \$0 |
| Lacrosse (7-8 grade) | \$75/\$112.50 | \$0 |
| Little Hoopsters | \$27/\$40.50 | \$29/\$43.50 |
| Machine Pitch (8 yr olds) | \$32/\$48 | \$35/\$52.50 |
| Machine Pitch (9-10 yr olds) | \$37/\$55.50 | \$41/\$61 |
| Soccer (Pre-K) | \$25/\$37.50 | \$27/\$40.50 |
| Fall Soccer (1-2 grade) | \$35/\$52.50 | \$40/\$60 |
| Fall Soccer (3-4 grade) | \$35/\$52.50 | \$40/\$60 |
| Fall Soccer (5-6 grade) | \$40/\$60 | \$45/\$65 |
| Fall Soccer (7-8 grade) | \$40/\$60 | \$45/\$65 |
| Soccer Camp (Beginner) | \$37/\$55.50 | \$40/\$60 |
| Soccer Camp (Intermediate/Advanced) | \$42/\$62 | \$45/\$65 |



PLEASANT GROVE CITY FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------------|----------------------------|-----------------------------|
| Softball (10 & Under) | \$37/\$55.50 | \$40/\$60 |
| Softball (12 & Under) | \$52/\$78 | \$58/\$78 |
| Softball (14 & Under) | \$52/\$78 | \$58/\$78 |
| Softball (17 & Under) | \$52/\$78 | \$58/\$78 |
| T-Ball | \$27/\$40.50 | \$29/\$43.50 |
| Tennis (Lessons) | \$35/\$52.50 | \$38/\$54 |
| Tennis (CUTA Tennis Team) | \$85/\$105 | \$90/\$110 |
| Timp Classic Softball Tournament | \$325 | \$375 |
| Track & Field | \$44/\$66 | N/C |
| Volleyball (3-4 grade) | \$36/\$54 | \$38/\$57 |
| Volleyball (5-6 grade) | \$36/\$54 | \$38/\$57 |
| Volleyball (7-9 grade) | \$41/\$61 | \$44/\$64 |
| Volleyball (10-12 grade) | \$41/\$61 | \$44/\$64 |
| Volleyball Camp (7-10 yr old) | \$31/\$46.50 | \$33/\$49.50 |
| Volleyball Camp (11 & older) | \$36/\$54 | \$38/\$57 |
| Wrestling | \$35/\$52.50 | N/C |

SWIMMING POOL

Passes

| | | |
|--------------------------------|-------------|-------------|
| Family Full Season | \$175/\$260 | \$180/\$265 |
| Family Even/Odd Season | \$115/\$185 | \$120/\$190 |
| Individual Full Season | \$90/\$140 | \$95/\$145 |
| Senior Individual Resident | \$45 | \$50 |
| Senior Individual Non Resident | \$70 | \$75 |
| Student Pass | \$65/\$100 | \$70/\$105 |

Discount Tickets

| | | |
|------------|-------|-------|
| 12 Tickets | \$42 | \$55 |
| 24 Tickets | \$78 | \$90 |
| 48 Tickets | \$132 | \$200 |

General Admission

| | | |
|----------------|--------|--------|
| 0-1 year old | \$0 | Free |
| 1-3 year old | \$0 | \$1.00 |
| 4 years and up | \$4.50 | \$5 |
| Seniors 55 + | \$2.00 | \$2.50 |



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

Early Morning Swim

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

Swim Team

| | | |
|------------------|-----------|-----|
| Per Each Swimmer | \$65/\$85 | N/C |
|------------------|-----------|-----|

Swim Lessons

| | | |
|------------------|-----------|-----------|
| Per Each Swimmer | \$25/\$30 | \$30/\$35 |
|------------------|-----------|-----------|

Rentals

| | | |
|----------------------------|--------|-------|
| 1 Hour up to 100 People | \$175 | \$250 |
| Per Person charge over 100 | \$1 | \$0 |
| 2 Hours up to 100 People | \$300 | \$400 |
| Per Person charge over 100 | \$1.50 | \$0 |

Groups

| | | |
|-------------------------------|------|------|
| Family Night Swim (Mondays) | \$12 | \$15 |
| Scout/Church Groups w/Leaders | \$2 | N/C |

Special Events/Pricing

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

Merit Badge Classes

| | | |
|---------------------------------|--------------------|-----|
| First Aid, Swimming, Lifesaving | \$5-\$15 per Class | N/C |
|---------------------------------|--------------------|-----|

COMBINATION COMMUNITY CENTER AND POOL

Resident Family

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



PLEASANT GROVE CITY FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

Non Resident Family

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

UTILITIES - All Utility Rate Previously Adopted Through FY 2016

Residential Water

| | Current Fee | Proposed Fee |
|--------------------------------------|-------------|--------------|
| Base Fee (Includes 5,000 gal) | \$18.02 | \$19.82 |
| Base Fee (Abatement Rate) | \$14.42 | \$15.86 |
| 5,001 to 10,000 gal (per 1,000 gal) | \$2.18 | \$2.40 |
| 10,001 to 15,000 gal (per 1,000 gal) | \$3.19 | \$3.51 |
| 15,001 to 50,000 gal (per 1,000 gal) | \$4.56 | \$5.02 |
| 50,001 and above (per 1,000 gal) | \$5.46 | \$6.01 |

Commercial Water

| | Current Fee | Proposed Fee |
|---------------------------------------|-------------|--------------|
| Base Fee (Includes 5,000 gal) | \$18.02 | \$19.82 |
| 5,001 to 10,000 gal (per 1,000 gal) | \$2.18 | \$2.40 |
| 10,001 to 15,000 gal (per 1,000 gal) | \$2.37 | \$2.61 |
| 15,001 to 50,000 gal (per 1,000 gal) | \$2.55 | \$2.81 |
| 50,001 to 100,000 gal (per 1,000 gal) | \$2.74 | \$3.01 |
| 100,001 and above (per 1,000 gal) | \$2.91 | \$3.20 |

Residential Water - No Access to Secondary

| | Current Fee | Proposed Fee |
|----------------------------------|-------------|--------------|
| Base Fee (Includes 90,000 gal) | \$47.74 | \$52.51 |
| 90,001 and above (per 1,000 gal) | \$2.18 | \$2.40 |

Pressurized Irrigation

| Residential Rates | | |
|----------------------------|---|---------|
| Under .50 Acre | \$29.72 | \$31.21 |
| .50 Acre to .99 Acre | \$36.05 | \$37.85 |
| 1 Acre and Above | \$42.36 | \$44.48 |
| Additional Water Surcharge | \$0.62 | \$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 | |



PLEASANT GROVE CITY FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|------------------------|----------------------------|-----------------------------|
| Base Fee | \$42.36 | \$44.48 |
| Per Sq Ft ('000s) | \$0.653848 | \$0.686600 |
| - Area over 1.50 Acres | | |

Storm Drain

| | | |
|---------------------------|---------|---------|
| Monthly Fee per ESU | \$13.88 | \$12.48 |
| Base Fee (Abatement Rate) | \$11.10 | \$11.10 |

Sewer

| | | |
|---------------------------|---------|---------|
| Base Fee | \$23.80 | \$24.60 |
| Base Fee (Abatement Rate) | \$19.04 | \$19.68 |
| Usage (per 1,000 gal) | \$2.26 | N/C |

Solid Waste

| | | |
|--------------------------|---------|-----|
| Garbage - 1st Can | \$11.70 | N/C |
| Garbage - Additional Can | \$8.70 | N/C |
| Recycling | \$5.90 | N/C |

Shutoff/Connection Fees

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

Drought Relief

| | | |
|---------------|--------|--------|
| Temporary Fee | \$0.62 | \$0.00 |
|---------------|--------|--------|

Contact Us:

General 801.785.5045

Finance 801.922.4506

