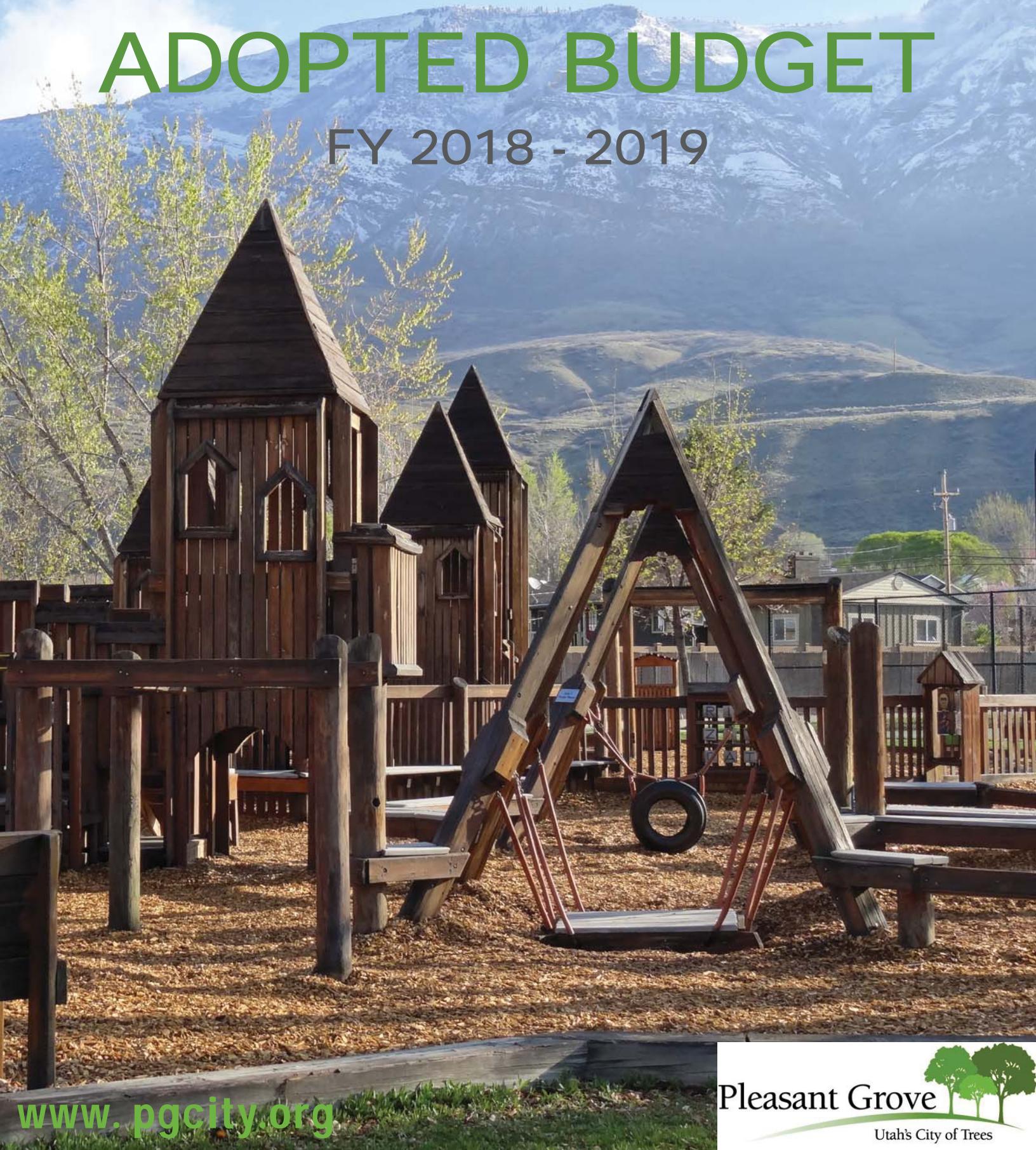


Adopted Budget for the fiscal year July 1, 2018— June 30, 2019

ADOPTED BUDGET

FY 2018 - 2019



www.pgcity.org

Pleasant Grove
Utah's City of Trees

PLEASANT GROVE CITY, UTAH

Pleasant Grove City

State of Utah

Final Budget

Fiscal Year July 1, 2018 to June 30, 2019



Elected Officials

Mayor Guy Fugal

Dianna	Eric	Cyd	Todd	Lynn
Andersen	Jensen	LeMone	Williams	Walker

Prepared by:

Denise Roy, Finance Director

Nathan Prescott, Management Intern



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pleasant Grove City
Utah**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

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

We are pleased to submit to you the budget for the 2018-2019 fiscal year. This budget represents the culmination of many hours of work by the Mayor, City Council, and City staff. Our budget process is intended to provide for Pleasant Grove's current needs, while maintaining a long-term focus, all in a public, transparent manner. We wish to thank all those who participated in this process.

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

This year's budget forecasts General Fund revenues (not including transfers/fund balance) of \$15,260,132 and total governmental revenues of \$24,428,217. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$15,612,500. The City realizes the importance to properly care for and expend these funds in a responsible and transparent manner. This budget document is intended to provide the public with information towards the achievement of this goal.

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

Revenues

The revenue and taxation section of this budget document gives detailed information related to how the City derives its revenues. We encourage you to review that section. Sales tax revenue trends continue to be positive both for statewide sales and for sales occurring in Pleasant Grove. For the 2019 budget, the budget adopted was higher than FY 2018 estimated actuals by \$90,998. 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 39,000 residents, Pleasant Grove has a relatively small work force. The City provided funding to hire a full-time Custodian, full-time Dispatcher, and a full-time City Engineer and provide additional funding to convert a part-time Library position to full-time. The City is also committed to set aside monies to fund employee compensation studies each year.

Health insurance premiums is always a major factor in personnel costs. This year, the City moved to a new health plan provider 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 expenses to be 75% of the General Fund expenses.

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 \$475,000, \$400,000 is allocated towards the Public Safety Buildings currently under construction, and the remainder will be used for minor improvements or new equipment in the Parks & Recreation and Engineering Departments.

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

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

The construction of the Public Safety Facilities is currently underway with an estimated completion of the Fire Station in December 2018, and the Police/Justice Court Building in 2019.

Conclusion

The City remains committed to increasing our tax base by having economic development be our #1 priority. This future tax base will allow the city to update current amenities and possibly add further amenities in the future. Our success would not be possible without the support and pride that the citizens and employees continue to provide in making our community better in many ways.

Respectfully submitted,



J. Scott Darrington
City Administrator

Mayor & City Council

Mayor Guy Fugal



City Council Members



Dianna Andersen



Eric Jensen



Cyd LeMone

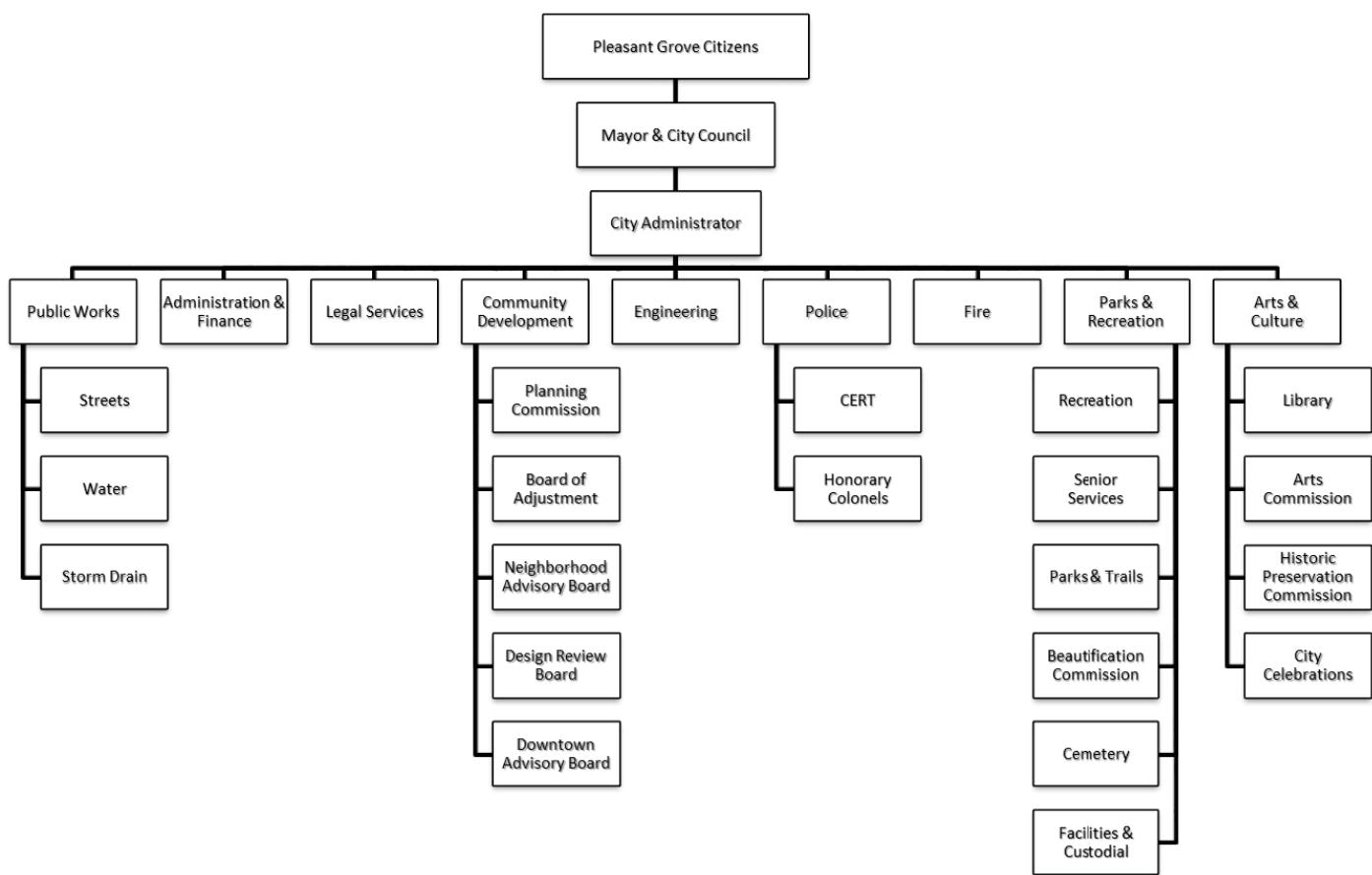


Todd Williams



Lynn Walker

Pleasant Grove City



Mission

Mission

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

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

Vision

Vision

To become the best-run city in Utah

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

Strategies

Strategies

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

Three key strategies essential to achieving our Vision

Values

Values

Safe Consistent Courteous

Prioritized ways in which we exhibit professionalism





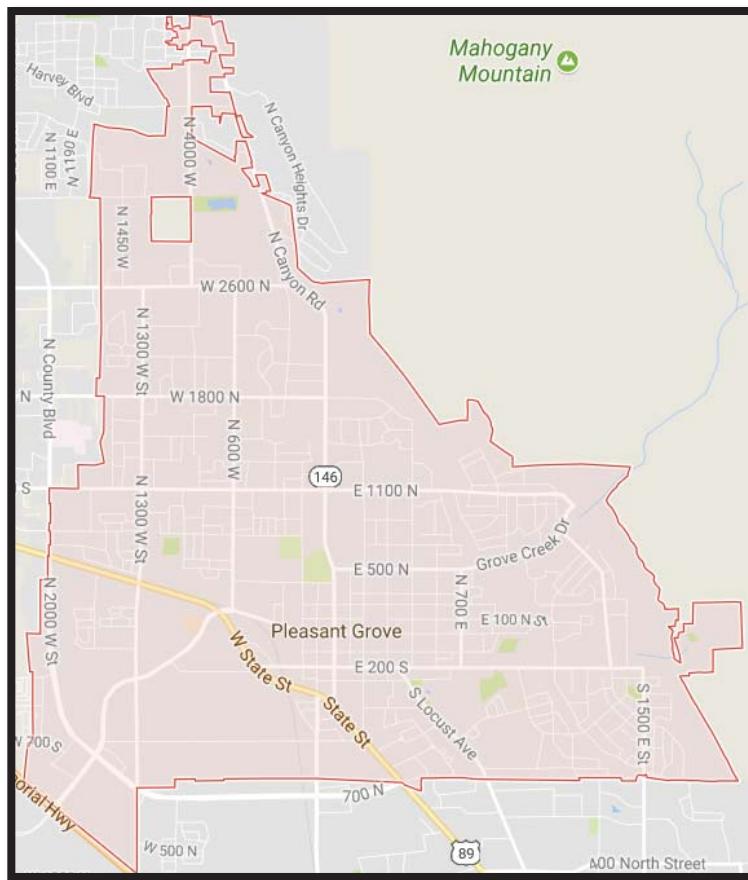
Summary Information



Community Profile

Geography

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



Form of Government

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

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

Pleasant Grove History

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

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

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



Main Street circa 1950

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

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

Budget Management Guidelines

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

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

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

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

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

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

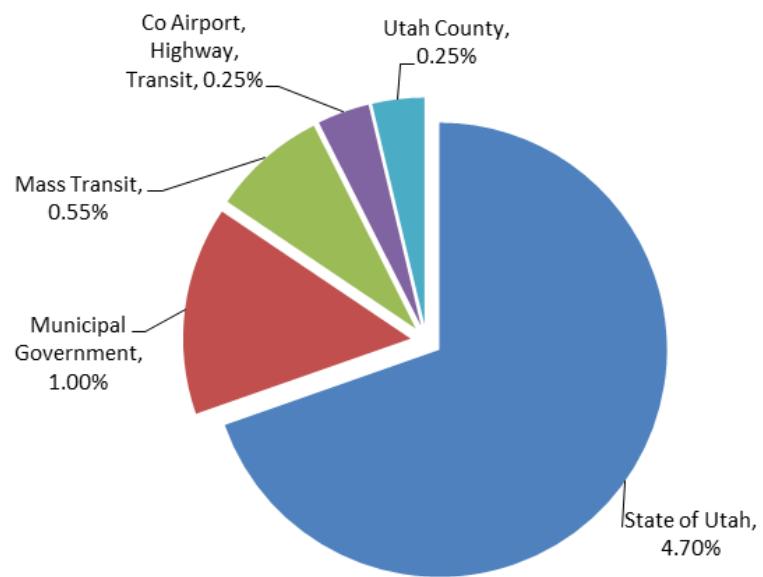
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent 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 51% of total tax revenue and 42% 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.

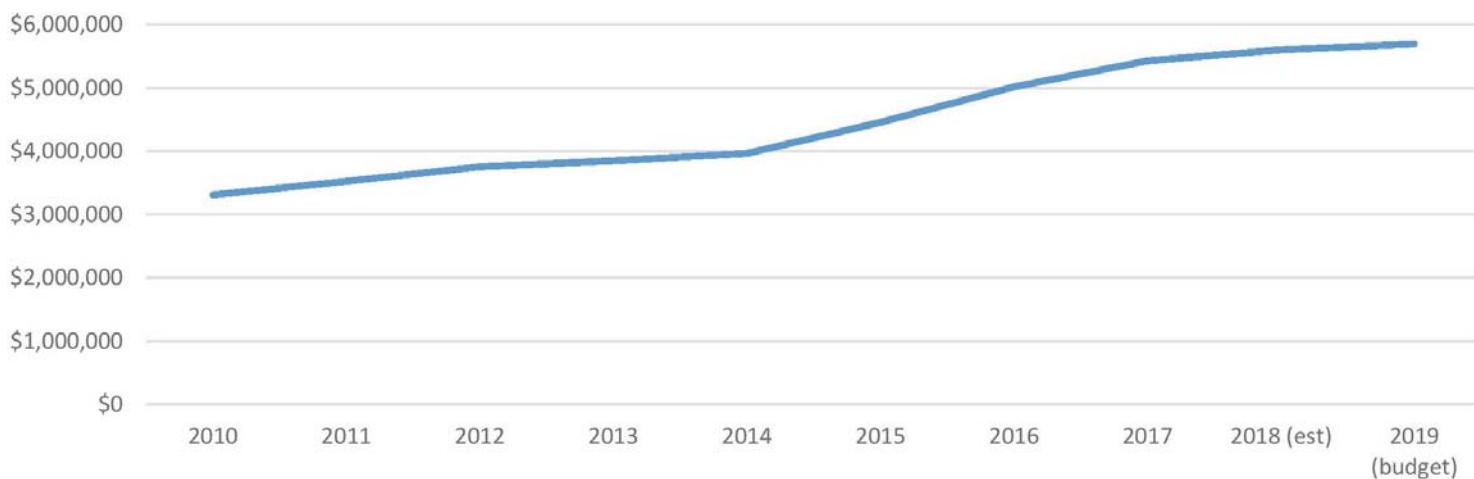
All taxable sales that take place in Pleasant Grove are taxed at a rate of 6.75%. 1% of the 6.75% is distributed to local taxing entities. According to the formula established by the State, one-half of this 1% is distributed directly to the local taxing entity in which the sale occurred. The other half 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, 2017, Pleasant Grove received \$1.51 for every \$1.00 of local option sales tax collected in the City.



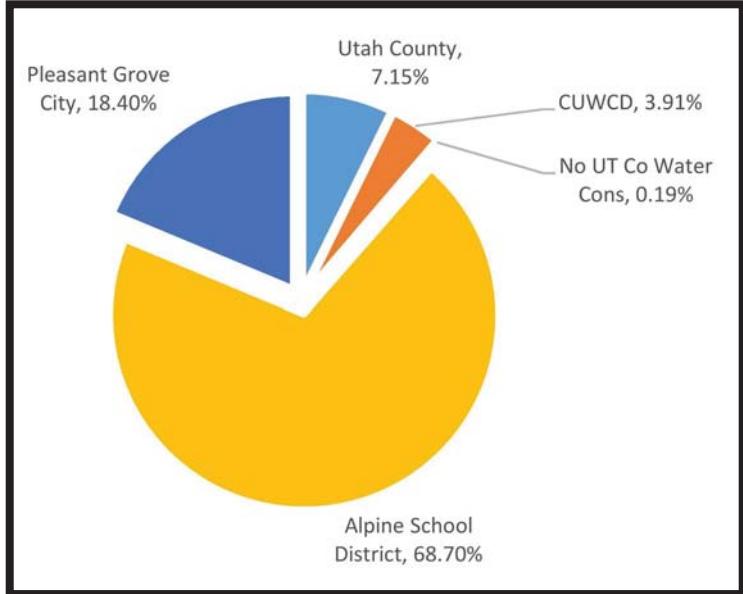
Since 2010, the City has experienced growing sales tax revenue each year. 2018 sales tax revenues are estimated to be 3.2% higher than the amount received in 2017. The percentage growth in sales tax revenues from 2010 to 2018 was 6.1 %. For the 2019 fiscal year we are forecasting sales tax growth of 1.62%. Sales tax revenue collections, for the past ten years, are shown on the graph below.

The City is forecasting sales tax revenues of \$5,690,998 for FY 2019, with FY 2018 actuals being estimated at \$5,600,000 . The FY 2018 estimate was conservative at the time the budget was prepared and presented for formal adoption, due to the fact that revenues lag by 60 days.

Pleasant Grove City Sales Tax Revenue (2009 - 2019)



Property Tax. Pleasant Grove's second largest source of revenue is property tax, which represents 23% of total general fund revenue. Property tax is a much more stable revenue source than sales tax, and thus year-to-year fluctuations in revenue are relatively small. Property taxes are distributed to school districts, municipalities, counties, and special districts. The chart to the right illustrates the relative percentage of each Pleasant Grove residents' property tax distributed to individual taxing entities.



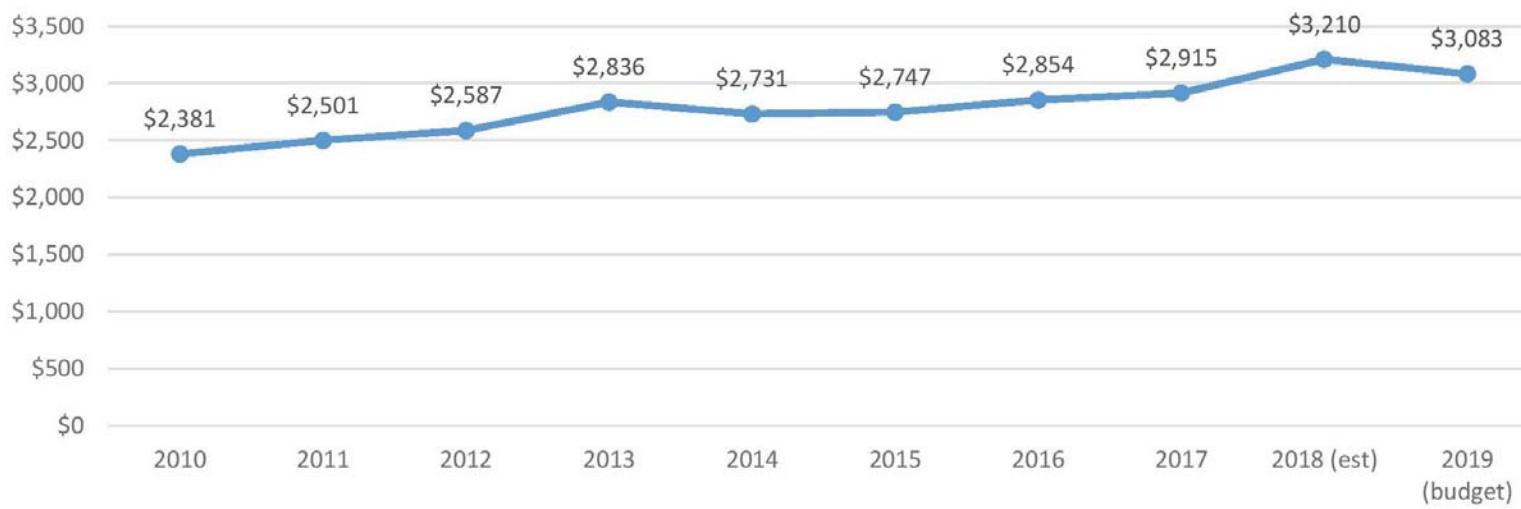
For the 2018-2019 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of 1.1% of the taxable value their home. Pleasant Grove City will receive 18.40 % of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45% exemption in taxable value for a taxpayer's primary residence. Thus, Pleasant Grove City would receive property tax totaling \$286.30 from a home with a market value of \$276,300.

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.

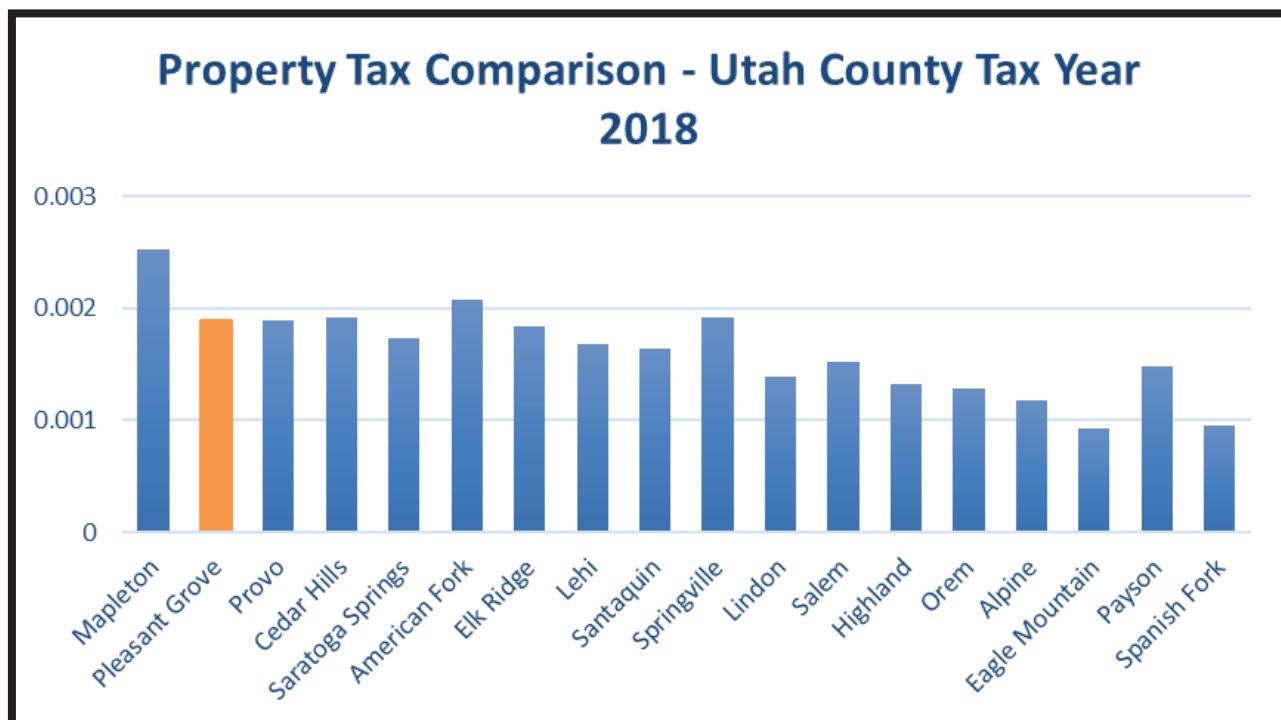
Utah County is responsible for administering property taxes within the County. Every June, the County submits a “certified tax rate” to all taxing entities within its boundary. This is the rate that would provide the entity with the same amount of revenue as the previous year plus an additional amount 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.

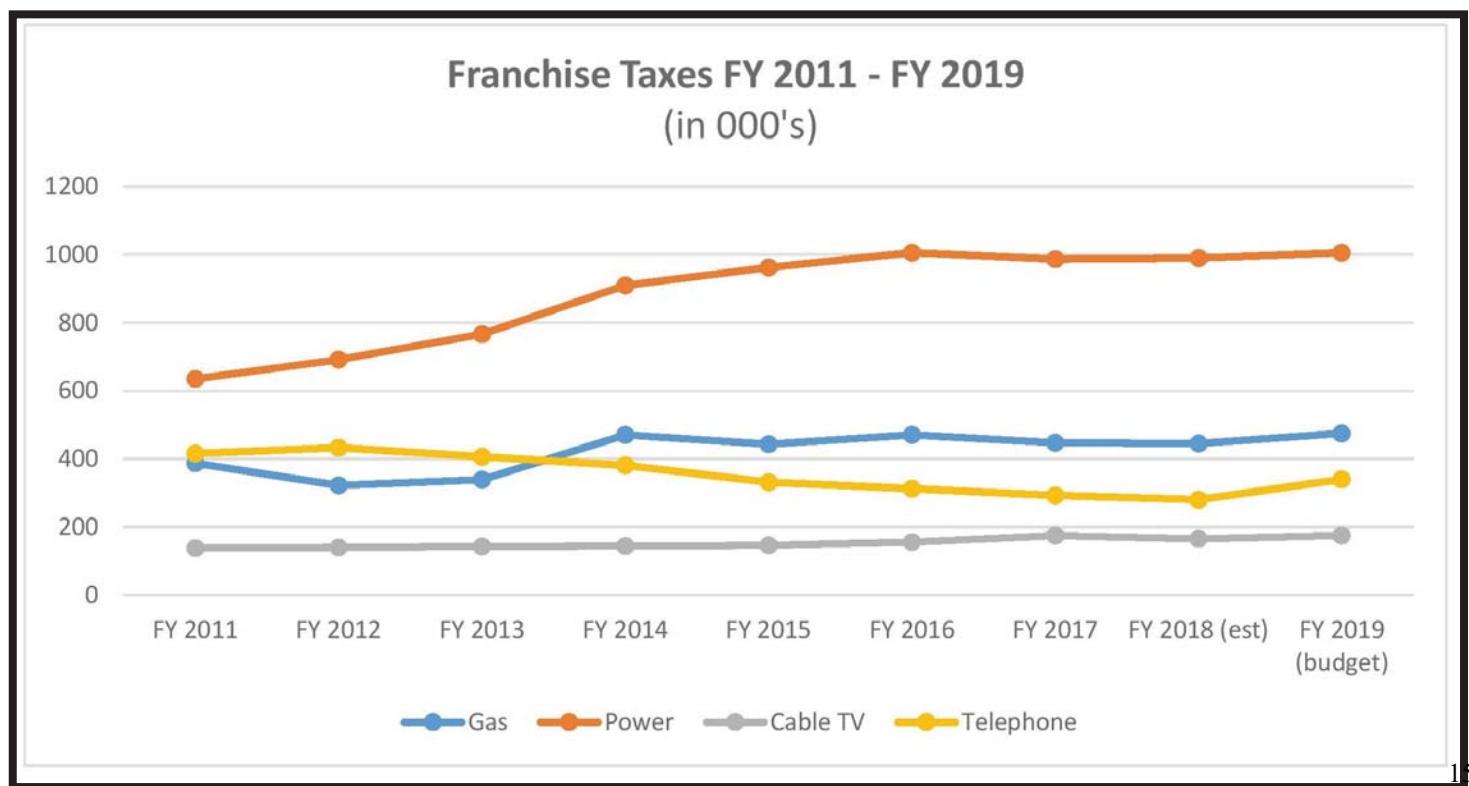
Pleasant Grove City Property Tax Revenue (2010 - 2019) (in 000's)



Below is a chart showing the tax rates for cities in Utah County for the 2018 tax year. The average property tax for the cities shown below is .001621 and the median is .001661. Pleasant Grove's rate for the 2018-2019 fiscal year is .001884.



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



Special Revenue Activities

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

E911. All City residents are charged a \$.71 tax on each phone line per month. This tax is used to fund emergency dispatch operations for both police and fire services. These revenues along with a transfer from the General Fund, are used to pay for emergency operations, as well as communications equipment related to emergency dispatch services.

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

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

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

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

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

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

Enterprise Activities

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

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

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

Culinary Water - Residential										
	Adopted			Projected						
	2017	2018	2019	2020	2021	2022				
Base Fee	\$ 19.82	\$ 20.81	\$ 21.85	\$ 22.94	\$ 24.09	\$ 25.29				
Usage per 1,000 gallon										
0 to 5,000 Gallons										
5,001 to 10,000 Gallons	\$ 2.40	\$ 2.52	\$ 2.65	\$ 2.78	\$ 2.92	\$ 3.06				
10,0001 to 15,000 Gallons	3.51	3.68	3.86	4.06	4.26	4.47				
15,001 to 50,000 Gallons	5.02	5.27	5.53	5.81	6.10	6.41				
50,001 and Above	6.01	6.31	6.63	6.96	7.30	7.67				

Culinary Water- Commercial										
	Adopted			Projected						
	2017	2018	2019	2020	2021	2022				
Base Fee	\$ 19.82	\$ 20.81	\$ 21.85	\$ 22.94	\$ 24.09	\$ 25.29				
Usage per 1,000 gallon										
0 to 5,000 Gallons										
5,001 to 10,000 Gallons	\$ 2.40	\$ 2.52	\$ 2.65	\$ 2.78	\$ 2.92	\$ 3.06				
10,0001 to 15,000 Gallons	2.61	2.74	2.88	3.02	3.17	3.33				
15,001 to 50,000 Gallons	2.81	2.95	3.10	3.25	3.41	3.59				
50,001 and 100,000 Gallons	3.01	3.16	3.32	3.48	3.66	3.84				
100,001 and Above	3.20	3.36	3.53	3.70	3.89	4.08				

Rate Code	Sanitary Sewer					
	Adopted			Projected		
	2017	2018	2019	2020	2021	2022
321 Base Monthly Fee TSSD Base Fee Consumption (1k gallons)	\$ 16.83	\$ 17.67	\$ 17.85	\$ 18.29	\$ 18.75	\$ 19.22
	7.77	7.77	7.77	7.77	7.77	7.77
	2.26	2.26	2.26	2.26	2.26	2.26

Rate Code	Pressurized Irrigation					
	Adopted			Projected		
	2017	2018	2019	2020	2021	2022
Residential Rates						
Under .50 Acre	\$ 31.21	\$ 32.77	\$ 34.41	\$ 36.13	\$ 37.94	\$ 39.83
.50 Acre to .99 Acre	37.85	39.75	41.74	43.82	46.02	48.32
1 Acre and Above	44.48	46.70	49.04	51.49	54.07	56.77
Commercial Rates						
For commercial parcels in excess of 1.5 irrigable ac.- including schools, churches, and agricultural uses						
Base Fee	\$ 44.48	\$ 46.70	\$ 49.04	\$ 51.49	\$ 54.07	\$ 56.77
Per Sq. Ft ('000s)	0.6866	0.7209	0.7570	0.7948	0.8346	0.8763
-Area over 1.50 Acres						

Rate Code	Storm Drain					
	Adopted			Projected		
	2017	2018	2019	2020	2021	2022
990 ESU	\$ 12.48	\$ 12.48	\$ 13.10	\$ 13.76	\$ 14.45	\$ 15.17

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 \$30,886,791 for the 2018-2019 fiscal years. This is compared to a final 2017-2018 budget of \$34,229,228. This budget includes carryovers from FY2017, additional expenses for impact fee related projects and budget amendments.

Two other areas worth mentioning are transfers and overhead allocations. It is common practice for governments to transfer monies between funds in order to pay for certain expenditures in particular areas. For example, the City transfers monies from the general fund, and other governmental funds, into capital projects and debt service so those expenditures can be accounted for in those funds. The City also allocates a pro rate share of administrative costs to its enterprise funds. These fees cover the cost of management, legal, finance, insurance, facilities, etc. that can be appropriately allocated to the City's enterprise funds.

Enterprise Funds

The City's enterprise funds are prepared on a full-accrual basis as opposed to the modified accrual format of the governmental funds. Therefore the enterprise fund budgets include depreciation but not capital projects and interest but not principal payments. For the 2018—2019 fiscal year, the City's enterprise fund budgets forecast revenues of \$15,612,500 and operating expenses of \$12,059,858. The previous year's final budgeted revenues and operating expenses were \$15,364,314 and \$11,841,034 respectively.

The increased revenue is a result of an increase in utility rates that took place on August 1, 2018.

Consolidated Budget

All Governmental Funds
2018-2019 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2019 Budget Total	FY 2018 Final Budget	FY2017 Actual
Revenues							
Taxes & Special Assessments	11,244,161	870,000	-	924,696	13,038,857	12,235,242	11,531,200
Licenses & Permits	620,750	-	-	-	620,750	645,721	637,311
Intergovernmental Revenues	80,000				80,000	240,577	131,016
Charges for Services	1,090,021	1,449,000	-	-	2,539,021	2,549,015	2,557,201
Fines and Forfeitures	395,850	-	-	-	395,850	428,750	284,114
Other Revenues	529,350	1,657,500	363,000	-	2,549,850	1,776,062	1,724,852
Developer Payments	-	1,555,305	348,584	-	1,903,889	2,004,496	2,622,312
Class C Reserve Funds	1,300,000	-	-	-	1,300,000	1,200,000	1,281,001
Proceeds from Debt Issuance		-			-	-	13,253,692
Use of/(Contr To) Fund Balance	150,853	(457,394)	7,979,874	-	7,673,333	11,806,368	(8,984,829)
Transfers	(821,587)	701,587	556,657	348,584	785,241	1,342,997	1,999,431
Total Budgeted Revenue	14,589,398	5,775,998	9,248,115	1,273,280	30,886,791	34,229,228	27,037,301
Expenditures							
Operations							
Salaries & Wages	6,834,610	1,437,182	-	-	8,271,792	8,028,752	7,443,800
Employee Benefits	3,885,377	264,562	-	-	4,149,939	3,902,233	3,483,774
Operating Expenditures	3,556,326	1,318,949	-	3,300	4,878,575	5,001,267	5,185,361
Overhead Allocation	(2,040,389)	-	-	-	(2,040,389)	(2,020,139)	(2,020,139)
Equipment and Capital Improvements	1,841,817	1,200,000	8,585,468	-	11,627,285	13,837,093	4,472,845
Debt Service/Lease Payments	511,657	1,555,305	662,647	1,269,980	3,999,589	5,480,022	8,471,660
Total Budgeted Expenditures	14,589,398	5,775,998	9,248,115	1,273,280	30,886,791	34,229,228	27,037,301

Consolidated Budget

Enterprise Funds

2018-2019 City Budget

	Water	Sewer	Storm Drain	Sanitation	FY 2019 Budget Total	FY 2018 Budget Total	FY 2017 Actual
Operating Revenues							
Charges for Services	7,140,000	4,999,500	1,890,000	1,452,000	15,481,500	15,227,936	14,697,557
Other Operating Revenue	105,000	26,000	-	-	131,000	136,378	195,286
Total Operating Revenues	7,245,000	5,025,500	1,890,000	1,452,000	15,612,500	15,364,314	14,892,843
Operating Expenses							
Salaries & Wages	512,334	398,700	240,000	-	1,151,034	1,126,162	949,543
Employee Benefits	293,320	229,460	178,350	-	701,130	660,800	302,905
Operating Expenses	2,269,579	3,772,100	491,684	1,452,000	7,985,363	7,942,627	7,850,474
Depreciation	1,462,671	377,578	382,082	-	2,222,331	2,111,445	2,222,331
Total Operating Expenses	4,537,904	4,777,838	1,292,116	1,452,000	12,059,858	11,841,034	11,325,253
Operating Income/(Loss)	2,707,096	247,662	597,884	-	3,552,642	3,523,280	3,567,590
Non-Operating Revenues/(Expenses)							
Impact Fees	300,000	150,000	150,000	-	600,000	600,000	573,845
Other Contributions	100,000	200,000	55,000	-	355,000	355,000	2,087,425
Interest Income	30,000	26,000	30,000	-	86,000	76,000	109,030
Interest Expense	(579,004)	(10,000)	(398,551)	-	(987,555)	(1,039,835)	(1,079,846)
Other Revenues/(Expenses)	-	-	(7,065)	-	(7,065)	13,435	(178,285)
Total Non-Operating Revenues/(Expenses)	(149,004)	366,000	(170,616)	-	46,380	4,600	1,512,169
Transfers In/(Out)	(170,000)	(40,000)	285,000	-	75,000	75,000	75,000
Change in Net Assets	2,388,092	573,662	712,268	-	3,674,022	3,602,880	5,154,759

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, 2017 the City had \$854,000 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 2018 budget, it is anticipated that all but \$400,000 of reserves would be spent. In the 2019 budget Pleasant Grove anticipates using current year tax revenues and \$200,000 of reserves to complete 2019 projects.

Cemetery

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

Dental

The City will move away from a self-insured dental insurance program in FY2019. Surpluses in this fund will be saved in anticipation of the event of excessive premium increases in future years.

Cultural Arts

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

Library Grants

Each year the City's library receives donations and grants for various needs. In the 2019 budget, the City is budgeting to use the remaining reserves during the fiscal year. During FY 2018, the Library was renovated and a elevator was added. Reserve funds were used to help cover renovation costs.

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 2019 budget, the City is budgeting to use \$475,000 of previously accumulated surpluses in the general fund to complete certain projects throughout the City. The majority of the funds will be used to help complete the construction of the Public Safety Facilities currently under construction.

Capital Equipment

Purchases of capital equipment are not at a level amount each year. The City budgets to transfer a certain amount each year into the capital equipment fund in order to make these purchases. Therefore, the fund balance in the capital equipment fund will fluctuate year-to-year based on the capital equipment needs in any one given year. In 2019, the City anticipates the fund balance in capital equipment to decrease by \$73,910 to cover 2019 purchases and leases.

Enterprise Funds

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

Budget Process

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

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

Preparation

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

Adoption

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

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

Amendment

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

Budget Preparation Timeline

December 2017	<ul style="list-style-type: none">• Schedule budget work sessions• Review revenue forecasts
January	<ul style="list-style-type: none">• Present proposed Fiscal 2019 budget work sessions• January 8 – Budget Discussion with City Administrator and Directors
February	<ul style="list-style-type: none">• February 9 – Budget Discussion with City Administrator, Directors, Mayor & City Council• Distribute operational and capital improvement budget documents to departments• 5-year capital improvement packets returned to Finance
March	<ul style="list-style-type: none">• March 27 - Budget Work Session (Operational & Capital)
April	<ul style="list-style-type: none">• Proposed budget worksheets are prepared based on recommendations from March budget work session• Review 5-year capital improvement packets and budget worksheet with directors and administration• April 17 - Budget Work Session (Utility rates & Fees)• Finance to prepare final proposed documents to be presented to Municipal Council
May	<ul style="list-style-type: none">• May 1 - Proposed budgets presented to the Municipal Council
June	<ul style="list-style-type: none">• Budget to be adopted by this date per State Code if not holding a Truth in Taxation hearing June 22 <p style="margin-left: 20px;">June 5 – Discussion and Public Hearing</p> <p style="margin-left: 20px;">June 12 – Discussion and Final Budget Adoption</p>
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 2017-2018



Operational Departments

Community Development

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

Fire

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

Library & Arts

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

Parks & Recreation

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

Police

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

Public Works

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

(1) Streets

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

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

(2) Sewer & Water

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

(3) Storm Drain

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

General Fund



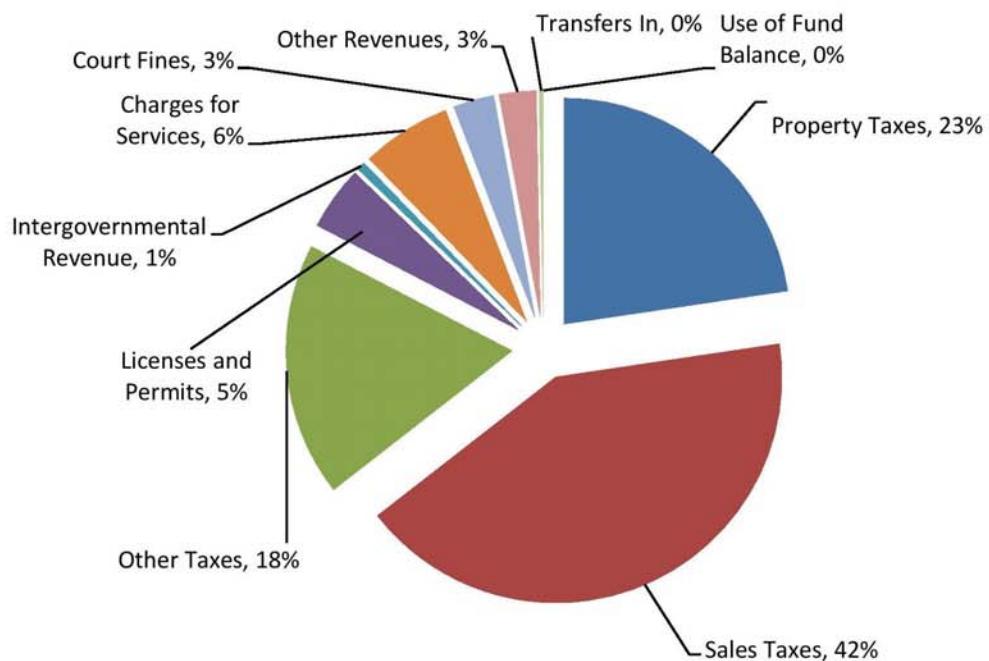
The General Fund pays for those functions typically associated with a municipal government (e.g. police, fire, streets, parks, recreation, and community development). The General Fund usually receives its revenues from taxes collected.

Revenues

General Fund

	Prior Year Actual-2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual	Beginning FY 2019 Budget
General Fund Revenues					
Property Taxes	2,915,480	3,045,000	3,045,000	3,210,000	3,082,798
Sales Taxes	5,425,453	5,273,720	5,273,720	5,600,000	5,690,998
Other Taxes	2,375,557	2,481,500	2,481,500	2,351,000	2,470,365
Licenses and Permits	637,311	645,721	645,721	801,500	620,750
Intergovernmental Revenue	110,997	58,000	241,829	235,229	80,000
Charges for Services	794,373	860,624	860,624	996,333	870,021
Court Fines	284,114	428,750	428,750	302,400	395,850
Other Revenues	569,393	324,800	504,123	446,169	359,350
Transfers In	33,860	33,860	33,860	33,860	38,860
Use of Fund Balance					-
Total General Fund Revenues	13,146,537	13,151,975	13,515,129	13,976,491	13,608,992

General Fund Revenues



General Fund

	Prior Year Actual - 2017	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenses	Beginning FY 2019 Budget
Mayor & City Council					
Salaries & Wages	54,000	54,000	54,000	54,000	54,000
Benefits	128,724	134,725	134,725	129,675	140,705
Operating Expenditures	42,453	56,500	56,500	61,872	8,500
Total Mayor & Council	225,177	245,225	245,225	245,547	203,205
Municipal Court					
Salaries & Wages	148,347	151,500	159,500	159,500	154,440
Benefits	41,996	48,350	48,350	46,630	52,650
Operating Expenditures	17,694	17,000	17,000	17,500	17,000
Total Municipal Court	208,037	216,850	224,850	223,630	224,090
Other Expenditures					
Fox Hollow Contribution	240,000	240,000	240,000	240,000	240,000
Prop/Liability Insurance	267,810	275,000	275,000	240,000	225,000
Technology	137,601	145,920	145,920	152,000	144,592
Operating Expenditures	415,660	443,250	468,461	488,700	565,578
Total Other Expenditures	1,061,070	1,104,170	1,129,381	1,120,700	1,175,170
Legal					
Salaries & Wages	233,142	241,230	241,230	237,000	232,000
Benefits	71,173	105,750	105,750	111,850	114,325
Operating Expenditures	38,833	30,480	30,498	28,500	30,480
Total Legal	343,148	377,460	377,478	377,350	376,805
Physical Facilities					
Salaries & Wages		19,350	19,350	-	19,350
Benefits		2,020	2,020	-	2,020
Operating Expenditures	381,804	362,100	412,847	412,244	366,796
Total Physical Facilities	381,804	383,470	434,217	412,244	388,166
Administrative Services					
Salaries & Wages	549,843	583,340	583,340	555,000	610,000
Benefits	257,518	289,300	289,300	269,400	297,940
Operating Expenditures	51,195	68,350	63,350	50,100	63,350
Total Administrative Serv	858,557	940,990	935,990	874,500	971,290

General Fund

	Prior Year Actual - 2017	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenses	Beginning FY 2019 Budget
Engineering					
Salaries & Wages	118,191	126,946	126,946	139,000	221,590
Benefits	55,809	84,300	84,300	71,100	128,651
Operating Expenditures	852,524	133,150	133,150	134,150	115,650
Total Community Develop	1,026,523	344,396	344,396	344,250	465,891
Community Development					
Salaries & Wages	428,542	414,229	414,229	412,000	418,729
Benefits	237,027	250,600	250,600	246,600	251,600
Operating Expenditures	60,150	51,616	51,616	55,366	51,616
Total Community Develop	725,719	716,445	716,445	713,966	721,945
Police					
Salaries & Wages	1,842,777	1,986,700	1,998,910	1,953,000	2,028,674
Benefits	1,190,357	1,337,000	1,337,000	1,267,000	1,385,273
Operating Expenditures	422,594	367,300	402,148	416,359	367,300
Total Police	3,455,729	3,691,000	3,738,059	3,636,359	3,781,247
Fire					
Salaries & Wages	1,099,370	1,211,808	1,234,601	1,220,000	1,236,584
Benefits	501,840	591,175	591,175	568,402	603,350
Operating Expenditures	244,445	212,600	436,140	249,704	212,600
Total Fire	1,845,655	2,015,583	2,261,916	2,038,106	2,052,534
Animal Control					
Salaries & Wages	26,205	35,000	35,000	30,000	35,700
Benefits	2,625	3,250	3,250	2,775	3,320
Operating Expenditures	76,823	74,600	74,600	79,550	74,600
Total Animal Control	105,654	112,850	112,850	112,325	113,620
Economic Development					
Salaries & Wages	1,436	-	-	-	-
Benefits	229	-	-	-	-
Operating Expenditures	25,417	30,000	30,000	21,000	30,000
Total Animal Control	27,082	30,000	30,000	21,000	30,000

General Fund

	Prior Year Actual - 2017	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenses	Beginning FY 2019 Budget
Streets					
Salaries & Wages	229,647	254,000	254,000	240,800	242,796
Benefits	140,636	144,256	144,256	147,350	153,800
Operating Expenditures	219,566	432,500	365,978	373,178	432,500
Total Streets	589,849	830,756	764,234	761,328	829,096
Library					
Salaries & Wages	372,079	427,265	427,972	406,000	457,292
Benefits	96,092	107,920	107,920	101,120	128,100
Operating Expenditures	169,740	152,450	152,450	181,200	152,450
Total Library	637,911	687,635	688,342	688,320	737,842
Senior Citizen Center					
Salaries & Wages	41,461	42,656	42,656	42,000	43,510
Benefits	4,233	4,600	4,600	4,600	4,428
Operating Expenditures	6,279	4,200	4,200	4,350	4,200
Total Sr Citizen Center	51,973	51,456	51,456	50,950	52,138
Parks					
Salaries & Wages	519,035	541,517	541,517	532,000	555,955
Benefits	306,698	326,240	326,240	321,300	334,700
Operating Expenditures	165,057	169,010	189,118	179,800	169,010
Total Parks	990,789	1,036,767	1,056,875	1,033,100	1,059,665
Recreation					
Salaries & Wages	213,423	218,000	218,000	218,000	224,000
Benefits	141,523	147,200	147,200	146,440	155,910
Operating Expenditures	35,181	42,500	42,500	42,500	42,214
Total Recreation	390,127	407,700	407,700	406,940	422,124
Leisure Services					
Salaries & Wages	92,106	93,917	93,917	93,917	95,795
Benefits	47,095	49,078	49,078	48,100	51,200
Operating Expenditures	13,511	15,950	15,950	14,850	15,950
Total Leisure Services	152,711	158,945	158,945	156,867	162,945

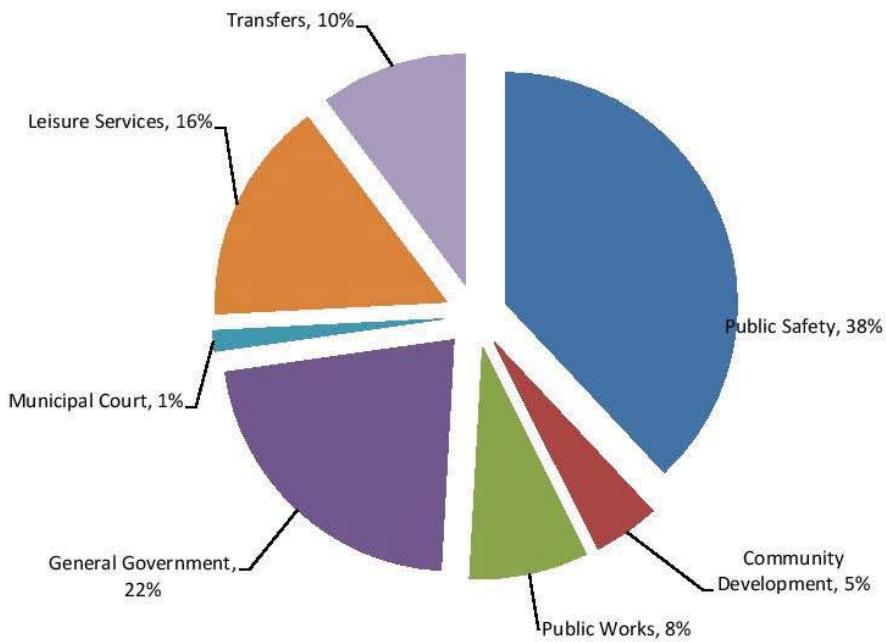
General Fund

	Prior Year Actual - 2017	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenses	Beginning FY 2019 Budget
Custodial Services					
Salaries & Wages	107,119	139,593	139,593	123,000	170,465
Benefits	39,276	43,000	43,000	41,150	73,885
Operating Expenditures	36,637	27,050	27,050	39,300	32,050
Total Custodial Services	183,031	209,643	209,643	203,450	276,400
Admin Allocation	(2,020,138)	(2,020,139)	(2,020,139)	(2,020,139)	(2,040,389)
Total Operating Expenditures	11,240,408	11,541,202	11,867,861	11,400,793	12,003,784

General Fund

	Actual - 2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenses	Beginning FY 2019 Budget
Transfer To:					
Capital Equipment	511,657	511,657	511,657	511,657	511,657
Capital Projects	455,446	-	-	475,000	
E911	394,820	394,820	394,820	394,820	454,060
Class C Road Funds	324,620	424,620	424,620	424,620	346,964
Recreation Programs	76,958	76,958	76,958	76,958	81,809
Swimming Pool	180,106	180,106	180,106	180,106	180,106
Cultural Arts	22,612	22,612	22,612	22,612	30,612
Total Transfers	1,966,219	1,610,773	1,610,773	2,085,773	1,605,208
Total Operating Expenditures	11,240,408	11,541,202	11,867,861	11,400,793	12,003,784
Total Contribution to/(Use of) FB	(60,089)	(0)	36,492	489,925	(0)
Beginning Fund Balance	2,985,462	2,925,372	2,925,372	2,925,372	3,415,297
Ending Fund Balance	2,925,372	2,925,372	2,961,865	3,415,297	3,415,297

General Fund Expenditures



Class C Road Fund

General Fund

	Prior Year Actual - 2017	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Class C Road Funds	1,281,001	1,200,000	1,200,000	1,300,000	1,300,000
Miscellaneous Revenue	177,438	-	5,375	61,551	-
Transfer from General Fund	324,620	424,620	424,620	424,620	346,964
Total Revenues	1,783,059	1,624,620	1,629,995	1,786,171	1,646,964
Expenditures					
Operating Expenditures	-	-	-	-	-
Lease Payments	-	-	-	-	-
Road Maintenance	1,577,965	1,180,000	1,585,375	1,585,375	1,761,817
Transportation Master Plan Update					80,000
Transfer to Debt Service	769,019	557,505	557,505	557,505	-
Total Expenditures	2,346,984	1,737,505	2,142,880	2,142,880	1,841,817
Contribution to/(Use of) FB	(563,925)	(112,885)	(512,885)	(356,709)	(194,853)
Beginning Fund Balance	1,414,007	850,082	850,082	850,082	493,373
Ending Fund Balance	850,082	737,197	337,197	493,373	298,520

Cemetery

General Fund

	Prior Year Actual - 2017	Original FY 2018 Budget	Amended FY 2018 Budget	Actual Expenditures	Estimated Beginning FY 2019 Budget
Revenues					
Cemetery Opening/Closing	147,600	120,000	120,000	147,550	125,000
Cemetery Lot Sales	128,300	95,000	95,000	123,200	95,000
Total Revenues	275,900	215,000	215,000	270,750	220,000
Expenditures					
Salaries and Wages	32,537	33,090	33,090	23,000	33,730
Benefits	3,364	3,276	3,276	3,000	3,520
Operating Expenditures	58,703	69,774	124,351	111,077	68,890
Transfer to General Fund	33,860	33,860	33,860	33,860	38,860
Transfer to Storm Drain	75,000	75,000	75,000	75,000	75,000
Total Expenditures	203,464	215,000	269,577	245,937	220,000
Contribution to/(Use of) FB	72,436	-	(54,577)	24,813	-
Beginning Fund Balance	137,892	210,328	210,328	210,328	235,141
Ending Fund Balance	210,328	210,328	155,751	235,141	235,141

Risk Management

General Fund

	Prior Year Actual-2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Unemployment Premiums	37,167	36,000	36,000	38,000	38,000
Total Revenues	37,167	36,000	36,000	38,000	38,000
Expenditures					
Unemployment Expense	7,630	12,000	12,000	2,000	10,000
Total Expenditures	7,630	12,000	12,000	2,000	10,000
Contribution to/(Use of) FB	29,537	24,000	24,000	36,000	28,000
Beginning Fund Balance	172,067	201,604	201,604	201,604	237,604
Ending Fund Balance	201,604	225,604	225,604	237,604	265,604

Dental

General Fund

	Prior Year Actual-2017	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Employee Premiums	32,133	34,000	34,000	33,000	28,000
Employer Premiums	103,829	109,000	109,000	104,000	104,000
Total Revenues	135,962	143,000	143,000	137,000	132,000
Expenditures					
Dental Claim Payments	105,267	130,000	130,000	100,000	116,000
Total Expenditures	105,267	130,000	130,000	100,000	116,000
Contribution to/(Use of) FB	30,695	13,000	13,000	37,000	16,000
Beginning Fund Balance	229,175	259,870	259,870	259,870	296,870
Ending Fund Balance	259,870	272,870	272,870	296,870	312,870

Special Revenue Funds



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

Special Revenue Fund Descriptions

E911

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

Swimming Pool

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

Cultural Arts

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

Recreation

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

Library Grants

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

Redevelopment Agency

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

Transportation Utility

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

E911

Special Revenue Fund

	Prior Year 2017	Actual - 2018 Budget	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues						
E911 Fees	223,812	229,870	229,870	229,870	224,000	235,000
User Fees		-	-	-	-	-
Interest	876.68	200	200	200	1,500	1,000
Other Revenues	-	-	-	-	-	-
Transfer from General Fund	394,820	394,820	394,820	394,820	394,820	454,060
Total Revenues	619,509	624,890	624,890	624,890	620,320	690,060
 Expenditures						
Salaries & Wages	399,031	427,330	427,330	427,330	410,000	470,876
Benefits	117,390	130,193	130,193	130,193	128,900	162,362
Maintenance	66,247	47,657	47,657	47,657	55,000	47,657
Operating Expenditures	13,940	15,750	15,750	15,750	14,600	15,400
Equipment	2,233	3,960	3,960	3,960	10,000	3,960
Total Expenditures	598,841	624,890	624,890	624,890	618,500	700,255
Contribution to/(Use of) FB	20,668	0	0	0	1,820	(10,195)
Beginning Fund Balance	75,227	95,895	95,895	95,895	95,895	97,715
Ending Fund Balance	95,895	95,894	95,894	95,894	97,715	87,520

Swimming Pool

Special Revenue Fund

	Prior Year Actual-2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Swimming Pool Revenues	283,864	220,000	222,071	252,000	228,000
Concessions Sales	37,819	30,000	30,000	30,000	33,000
Transfer from General Fund	180,106	180,106	180,106	180,106	180,106
Total Revenues	501,789	430,106	432,177	462,106	441,106
 Expenditures					
Salaries and Wages	204,693	216,240	221,646	210,000	220,556
Benefits	23,460	20,576	21,300	23,500	23,500
Concession Stands	23,727	25,300	22,000	18,000	24,000
Utilities	59,511	65,349	63,900	61,000	61,000
Operating Expenditures	87,542	69,921	73,331	83,706	76,050
Maintenance & Equipment	34,170	32,720	40,809	48,809	36,000
Total Expenditures	433,103	430,106	442,986	445,015	441,106
Contribution to/(Use of) FB	68,686	-	(10,809)	17,091	-
Beginning Fund Balance	22,262	90,948	90,948	90,948	108,039
Ending Fund Balance	90,948	90,948	80,139	108,039	108,039

Cultural Arts

Special Revenue Fund

	Prior Year Actual -2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Youth Theatre	70,899	65,000	65,000	75,350	-
PG Players	12,744	13,000	13,000	15,993	14,000
Utah Children's Choir	10,110	11,000	11,000	6,403	7,500
Race Series		1,000	1,000	-	-
Donations	154	-	-	192	-
Transfer from General Fund	22,612	22,612	22,612	22,612	30,612
Total Revenues	116,520	112,612	112,612	120,550	52,112
Expenditures					
Arts Council	4,039	8,000	8,000	8,000	2,500
Youth Theatre	85,588	65,000	70,000	70,000	5,000
PG Players	24,238	13,000	19,500	19,019	19,500
Utah Children's Choir	15,921	13,000	13,000	16,000	16,000
Orchestra				-	4,000
Historical Commission	103	5,000	5,000	1,000	5,000
Other Expenditures	60	-	-	5,000	4,000
Total Expenditures	129,950	104,000	115,500	119,019	56,000
Contribution to/(Use of) FB	(13,430)	8,612	(2,888)	1,531	(3,888)
Beginning Fund Balance	27,977	14,547	14,547	14,547	16,078
Ending Fund Balance	14,547	23,159	11,659	16,078	12,190

Recreation Programs

Special Revenue Fund

	Prior Year Actual-2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Recreation Fee Revenues	780,884	805,000	809,320	650,000	790,000
Comm Center Revenues	362,345	387,000	387,000	481,000	375,000
Recreation Concessions	22,016	25,000	25,000	35,000	23,000
Other Revenues	-	-	-	-	-
Transfer from General Fund	76,958	76,958	76,958	76,958	81,809
Total Revenues	1,242,203	1,293,958	1,298,278	1,242,958	1,269,809
 Expenditures					
Salaries & Wages	730,813	768,750	768,750	740,000	745,750
Benefits	76,709	78,700	78,700	78,400	78,700
Program Supplies & Equipment	220,658	209,000	213,320	180,000	209,000
Operating Expenditures	187,710	192,508	192,508	188,900	191,359
Facility Improvements	-	-	-	-	-
Transfer to Capital Projects					
Transfer to Capital Equipment	55,915	45,000	45,000	45,000	45,000
Total Expenditures	1,271,805	1,293,958	1,298,278	1,232,300	1,269,809
Contribution to/(Use of) FB	(29,602)	-	-	10,658	-
Beginning Fund Balance	41,717	12,115	12,115	12,115	22,773
Ending Fund Balance	12,115	12,115	12,115	22,773	22,773

Library Grants

Special Revenue Fund

	Prior Year Actual-2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Title 1 Federal Grants	-	-	-	-	-
Interest	532	400	400	600	-
Other Revenues	6,744	6,000	6,000	4,400	-
Total Revenues	7,276	6,400	6,400	5,000	-
 Expenditures					
Title 1 Grant Purchases	-	-	-	-	-
Purchases from Gifts	5,158	25,000	50,000	53,000	1,602
Library Projects	-	-	-	-	-
Total Expenditures	5,158	25,000	50,000	53,000	1,602
Contribution to/(Use of) FB	2,118	(18,600)	(43,600)	(48,000)	(1,602)
Beginning Fund Balance	47,483	49,602	49,602	49,602	1,602
Ending Fund Balance	49,602	31,002	6,002	1,602	(0)

Pleasant Grove Redevelopment Agency

Special Revenue Fund

	Prior Year Actual-2017	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Hammond Project					
Property Tax Revenue	-			-	
Tax Increment Revenue	258,705	250,000	250,000	269,738	270,000
Developer Contribution	1,556,789	1,555,661	1,555,661	1,555,661	1,555,305
Interest	199	-	-	2,038	-
Grove Tower					
Tax Increment Revenue	-	-	-	-	300,000
1300 West CDA					
Tax Increment Revenue	233,422	260,000	260,000	299,903	300,000
Miscellaneous Revenue	32,912			-	
Total Revenues	2,082,026	2,065,661	2,065,661	2,127,341	2,425,305
Expenditures					
Hammond Project					
Operating Expenditures	-				
Debt Service Payments	1,556,789	1,555,661	1,555,661	1,555,661	1,555,305
Agent Fees	1,650	2,100	4,138	3,300	6,000
Professional Services	23,292	25,000	25,000	-	35,000
Grove Tower					
Operating Expenditures	-	-	-	-	255,921
1300 West CDA					
Operating Expenditures	237,000	237,000	237,000	261,066	300,000
Total Expenditures	1,818,731	1,819,761	1,821,799	1,820,027	2,152,226
Transfers in/(Out)					
Transfer to General Fund					
Total Transfers	-	-	-	-	-
Contribution to/(Use of) FB	263,296	245,900	243,862	307,314	273,079
Beginning Fund Balance	268,658	531,954	531,954	531,954	839,268
Ending Fund Balance	531,954	777,854	775,816	839,268	1,112,347

Debt Service

Debt Service

	Prior Year Actual - 2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Property Tax Revenue	322,583	925,022	925,022	925,022	924,696
Interest	45,243	-	-	-	-
Bond Proceeds **	9,503,288	-	-	-	-
Bond Proceeds *	3,750,404	-	-	-	-
Transfer from Gen Fund	-	-	-	-	-
Transfer from Road Impact	349,224	348,835	348,835	348,835	348,584
Transfer from Capital Projects	-	-	-	-	-
Transfser from Sewer	-	-	-	-	-
Transfer from Storm Drain	-	-	-	-	-
Transfer from Class C	769,019	557,505	557,505	557,505	-
Total Revenues	14,739,761	1,831,362	1,831,362	1,831,362	1,273,280
Expenditures					
Principal Payments	1,160,500	1,337,500	1,337,500	1,337,500	863,500
Interest on Bonds	176,706	490,562	490,562	490,562	406,480
Bond Agent Fees	8,200	3,300	3,300	3,300	3,300
Bond Issuance Costs	168,541	-	-	-	-
Bond Escrow Agent	3,783,221	-	-	-	-
Miscellaneous Expense	1,700	-	-	-	-
Transfer to Capital Projects	9,372,123	-	-	-	-
Total Expenditures	14,670,991	1,831,362	1,831,362	1,831,362	1,273,280
Contribution to/(Use of) FB	68,771	-	-	-	-
Beginning Fund Balance	114,294	183,065	183,065	183,065	183,065
Ending Fund Balance	183,065	183,065	183,065	183,065	183,065

Transportation Utility Fund

Special Revenue

Beginning FY
2019 Budget

Revenues

Road Fee	1,400,000
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Total Revenues	1,400,000
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Expenditures

Road Maintenance	1,200,000
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Total Expenditures	1,200,000
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Contribution to/(Use of) FB	200,000
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Beginning Fund Balance	-
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Ending Fund Balance	200,000
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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			Estimated	
	Prior Year Actual -2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Interest Income	81			156,393	
MAG Grant		168,000	168,000	168,000	
Utah County Grant	20,019			20,090	
Other Income	-		15,000	144,198	
Transfer from Debt Service	9,372,123				
Transfer from General Fund	455,446			475,000	
Total Revenues	9,847,669	168,000	183,000	963,681	-
Expenditures					
Road Projects	-	-	-	-	-
Lions Center Improvements	59,434				
Parks Projects	25,647	17,000	17,000	17,000	12,310
County Grant Projects	8,855			20,900	-
Facility Projects	-	152,400	152,400	152,400	5,000
Public Safety Projects	-	-	-	-	3,000
Vehicles	-	-	-	-	30,000
Other Projects	-	50,978	50,978	36,038	3,020
Development Project	-	-	-	-	-
Public Safety Buildings			9,569,782	2,138,819	7,830,964
Transfer to Cap Equipment	-	-	-	-	-
Murdock Trail Maintenance	15,900	-	19,528	19,528	-
Backstops @ Manila Park	-	-	-	-	-
Rodeo Grounds Restroom	-	-	-	-	-
Parks Vehicle	-	-	-	-	-
Recreation	-	44,500	44,500	44,500	4,000
Library Improvements	19,977	6,000	54,025	54,025	-
Library Elevator	-	-	227,040	227,040	-
Dispatch Equipment	117,082	-	-	-	-
Fire Equipment		69,367	69,367	69,367	-
Police Equipment	-	50,577	65,577	90,175	17,670
Total Expenditures	246,896	390,822	10,270,197	2,869,791	7,905,964
Contribution to/(Use of) FB	9,600,773	(222,822)	(10,087,197)	(1,906,110)	(7,905,964)
Beginning Fund Balance	214,587	9,815,360	9,815,360	9,815,360	7,909,250
Ending Fund Balance	9,815,360	9,592,538	(271,837)	7,909,250	3,286

Impact Fees

Capital Projects

	Prior Year Actual - 2017	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Recreation Impact Fees	146,204	100,000	100,000	191,374	-
Fire Impact Fees	11,628	-	-	-	-
Police Impact Fees	11,736	-	-	-	-
Road Impact Fees	895,956	348,835	348,835	1,002,854	348,584
Proceed from Land Sales	326,424	-	-	-	-
Interest	17,560	-	-	12,000	-
Transfer from Class C	-	-	-	-	-
Total Revenues	1,409,508	448,835	448,835	1,206,228	348,584
 Expenditures					
Parks Projects	421,146	-	7,500	5,000	-
Fire & EMS Projects	63,342	-	151,476	151,476	-
Police Projects	63,342	-	631,926	630,910	-
Road Projects	778,270	-	654,018	510,013	-
Principal Payments	-	-	-	-	-
Interest Payments	-	-	-	-	-
Transfer to Debt Service	349,224	348,835	348,835	348,835	348,584
Total Expenditures	1,675,325	348,835	1,793,755	1,646,234	348,584
 Contribution to/(Use of) FB	(265,817)	100,000	(1,344,920)	(440,006)	-
Beginning Fund Balance	1,904,079	1,638,262	1,638,262	1,638,262	1,198,257
 Ending Fund Balance	1,638,262	1,738,262	293,343	1,198,257	1,198,257

Capital Equipment

Capital Equipment Fund

	Prior Year Actual - 2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Lease Proceeds	-	495,850	495,850	410,000	345,000
Lease Buyback	-	-	-	-	-
Transfer from General Fund	511,657	511,657	511,657	511,657	511,657
Transfer from Rec Center	45,000	45,000	45,000	45,000	45,000
Transfer from Water	-	-	-	-	-
Transfer from Sewer	-	-	-	-	-
Transfer from Storm Drain	-	-	-	-	-
Transfer from General CIP	-	-	-	-	-
Sale of Surplus Property			28,000	68,251	18,000
Other Revenue	56,600	51,500	51,500	35,449	-
Total Revenues	613,257	1,104,007	1,132,007	1,070,357	919,657
Expenditures					
Fleet Purchases	-	375,850		-	225,000
Interest Payments	34,593				-
Copier Purchases	70,206	-	-		-
Police Equipment Purchase	188,645		375,850	312,519	
Computer Purchases	-	75,000	75,000	79,327	75,000
Fitness Equipment Purchase	53,785	45,000	45,000	47,707	45,000
Fire Equipment Purchase	42,145				-
Streets Equipment Purchase	-	-	-		-
Fitness Center Lease	59,186	37,903	45,682	45,682	31,000
Police Equipment Lease	199,138	234,747	315,720	315,720	276,004
Copier Lease	-				-
Computer Lease	34,952	36,545	49,509	49,509	62,470
Public Works Lease	27,696	31,669	31,669	31,669	32,000
Parks Maintenance	-	-	-	58,166	27,500
Fire Equipment Lease	142,194	162,638	162,638	162,638	164,593
Lease payments	-	171,500	69,784	-	55,000
Total Expenditures	852,541	1,170,853	1,170,852	1,102,937	993,567
Contribution to/(Use of) FB	(239,284)	(66,846)	(38,845)	(32,580)	(73,910)
Beginning Fund Balance	528,105	288,821	288,821	288,821	256,241
Ending Fund Balance	288,821	221,975	249,976	256,241	182,331

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-2017	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditure	Beginning FY 2019 Budget
Operating Revenues					
Culinary Water Sales	3,857,709	4,000,000	4,000,000	3,835,000	4,200,000
Secondary Water Sales	2,720,106	2,800,000	2,800,000	2,666,000	2,940,000
Other Operating Revenues	132,064	105,000	105,000	134,926	105,000
Total Operating Revenues	6,709,879	6,905,000	6,905,000	6,635,926	7,245,000
Operating Expenses					
Salaries & Wages	416,860	496,200	496,200	487,200	512,334
Benefits	113,281	276,200	276,200	235,500	293,320
Power Expense	294,669	315,000	315,000	300,000	315,000
Administrative Services	819,699	794,960	794,960	794,960	802,929
Metro Water Lease	312,000	347,094	347,094	312,000	250,000
Irrigation Assessments	246,025	225,000	225,000	225,000	250,000
Operating Expenditures	615,200	630,150	641,215	620,600	651,650
Depreciation	1,462,671	1,414,050	1,414,050	1,414,050	1,462,671
Total Operating Expenses	4,280,405	4,498,654	4,509,719	4,389,310	4,537,904
Operating Income/(Loss)	2,429,475	2,406,346	2,395,281	2,246,616	2,707,096
Non-Operating Revenues/(Expenses)					
Impact Fees	264,283	300,000	300,000	440,000	300,000
Interest Income	34,288	25,000	25,000	40,000	30,000
Interest Expense	(674,376)	(620,552)	(620,552)	(620,552)	(579,004)
Amortize Bond Issuance Costs	(199,685)	-	-	-	-
Grant Revenue	-	-	-	-	-
Other Non-Operating	-	-	-	-	-
Total Non-Operating Revenues/(Expenses)	(575,490)	(295,552)	(295,552)	(140,552)	(249,004)
Contributions and Transfers					
Developer/Capital Contributions	821,930	100,000	100,000	100,000	100,000
Transfer In	3,024,855				
Transfer out	(3,024,855)				
Transfer to Storm Water	-	(80,000)	(80,000)	(80,000)	(170,000)
Transfer to Cap Equipment	-	-	-	-	-
Total Contributions/Transfers	821,930	20,000	20,000	20,000	(70,000)
Change in Net Assets	2,675,914	2,130,794	2,119,729	2,126,064	2,388,092
Capital Expenditures	2,927,994	2,455,000	6,038,107	5,596,858	1,222,000

Sewer Fund

Enterprise Fund

Estimated

	Prior Year Actual-2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Actual Expenditures	Beginning FY 2019 Budget
Operating Revenues					
Sewer Fees	4,863,470	4,950,000	4,950,000	4,900,000	4,999,500
Connection Fees	25,630	25,000	25,000	35,000	25,000
Miscellaneous Revenues	63,222	1,000	6,375	50,000	1,000
Total Operating Revenues	4,952,322	4,976,000	4,981,375	4,985,000	5,025,500
Operating Expenses					
Salaries & Wages	331,964	390,375	390,375	366,000	398,700
Benefits	102,653	216,500	216,500	211,750	229,460
GF Administrative Charge	768,793	768,793	768,793	768,793	776,500
Charges for Treatment	2,832,553	2,750,000	2,750,000	2,850,000	2,800,000
Operating Expenditures	110,499	176,600	176,600	135,900	195,600
Depreciation	377,578	343,253	343,253	343,253	377,578
Total Operating Expenses	4,524,039	4,645,521	4,645,521	4,675,696	4,777,838
Operating Income/(Loss)	428,282	330,479	335,854	309,304	247,662
Non-Operating Revenues/(Expenses)					
Interest Income	37,483	26,000	26,000	28,000	26,000
Interest Expense	-	(10,000)	(10,000)	(10,000)	(10,000)
Total Non-Operating Revenues/(Expenses)	37,483	16,000	16,000	18,000	16,000
Contributions and Transfers					
Impact Fees	119,943	150,000	150,000	200,000	150,000
Developer Contributions	598,599	200,000	200,000	200,000	200,000
Transfers In	-	-	-	-	-
Transfers Out	-	(40,000)	(40,000)	(40,000)	(40,000)
Total Contributions/Transfers	718,542	310,000	310,000	360,000	310,000
Change in Net Assets	1,184,308	656,479	661,854	687,304	573,662
Capital Projects	1,101,617	1,043,500	2,466,564	2,336,300	1,583,500

Storm Drain

Enterprise Fund

	Prior Year Actual-2017	Original FY 2018 Budget	Amended FY 2018 Budget	Estimated Actual Expenditures	Beginning FY 2019 Budget
Operating Revenues					
Storm Drain Fee	1,782,659	2,025,936	2,025,936	1,900,000	1,890,000
Total Operating Revenues	1,782,659	2,025,936	2,025,936	1,900,000	1,890,000
Operating Expenses					
Salaries & Wages	200,719	239,587	239,587	213,000	240,000
Benefits	86,971	168,100	168,100	158,200	178,350
GF Administrative Charge	200,534	200,534	200,534	200,534	202,544
Operating Expenditures	240,847	277,005	282,580	262,095	289,140
Depreciation	382,082	354,142	354,142	382,082	382,082
Total Operating Expenses	1,111,153	1,239,368	1,244,943	1,215,911	1,292,116
Operating Income/(Loss)	671,506	786,568	780,993	684,089	597,884
Non-Operating Revenues/(Expenses)					
Impact Fees	189,619	150,000	150,000	240,000	150,000
Interest Income	37,259	25,000	25,000	30,000	30,000
Interest Expense	(405,470)	(409,283)	(409,283)	(409,283)	(398,551)
Amortize Bond Issuance Costs	-	(7,065)	(7,065)	(7,060)	(7,065)
Other Revenue	21,400	-	20,500	120,000	-
Total Non-Operating Revenues/(Expenses)	(157,192)	(241,348)	(220,848)	(26,343)	(225,616)
Contributions and Transfers					
Developer Contributions	666,896	55,000	55,000	55,000	55,000
Transfer from Cemetery	75,000	75,000	75,000	75,000	75,000
Transfer from Other Funds	-	120,000	120,000	120,000	210,000
Total Contributions/Transfers	741,896	250,000	250,000	250,000	340,000
Change in Net Assets	1,256,210	795,220	810,145	907,746	712,268
Capital Expenditures	676,822	750,000	3,820,079	3,599,142	380,000

Sanitation

Enterprise Fund

	Prior Year Actual-2017	Beginning FY 2018 Budget	Amended FY 2018 Budget	Estimated	
				Actual Expenditures	Beginning FY 2019 Budget
Revenues					
Garbage Collection Fees	1,146,429	1,150,000	1,150,000	1,150,000	1,150,000
Recycling Fees	301,554	302,000	302,000	302,000	302,000
Interest	-	-	-	-	-
Total Revenues	1,447,983	1,452,000	1,452,000	1,452,000	1,452,000
 Expenditures					
Garbage Pickup Expense	841,898	875,000	875,000	816,135	863,584
Recycling Collection	291,075	300,000	300,000	280,767	308,000
City Cleanup	20,830	10,000	10,000	26,098	22,000
Administration Fee	255,851	255,851	255,851	255,581	258,416
Total Expenditures	1,409,655	1,440,851	1,440,851	1,378,580	1,452,000
Change in Net Assets	38,329	11,149	11,149	73,420	-

Enterprise Fund Data



Culinary Water

5 Year Proforma Income Statement

	2019	2020	2021	2022	2023
Revenues					
Water Sales	4,200,000	4,284,000	4,369,680	4,457,074	4,546,215
Installation Fees	95,000	96,900	98,838	100,815	102,831
Total Revenue	<u>4,295,000</u>	<u>4,380,900</u>	<u>4,468,518</u>	<u>4,557,888</u>	<u>4,649,046</u>
Operating Expenses					
Meter Reading	20,000	20,400	20,808	21,224	21,649
Overtime Wages	15,334	15,641	15,953	16,273	16,598
Wages	320,000	326,400	332,928	339,587	346,378
Part Time Wages	25,000	25,500	26,010	26,530	27,061
Retirement	65,280	66,586	67,917	69,276	70,661
FICA	26,520	27,050	27,591	28,143	28,706
Health Insurance	125,400	127,908	130,466	133,075	135,737
Life Insurance	1,600	1,632	1,665	1,698	1,732
State Insurance	8,000	8,160	8,323	8,490	8,659
Meetings & Memberships	12,000	12,240	12,485	12,734	12,989
Publication Expense	700	714	728	743	758
Office Expense	20,000	20,400	20,808	21,224	21,649
Vehicle Expense	30,000	30,600	31,212	31,836	32,473
Power Expense	300,000	306,000	312,120	318,362	324,730
Telephone Expense	750	765	780	796	812
Cellular Services	5,000	5,100	5,202	5,306	5,412
Engineering	40,000	40,800	41,616	42,448	43,297
Bank & Credit Card Fees	15,000	15,300	15,606	15,918	16,236
Street Repairs	15,000	15,300	15,606	15,918	16,236
Administrative Fee	431,280	439,906	448,704	457,678	466,831
Lease Payments	15,000	15,300	15,606	15,918	16,236
Metro Water Lease	250,000	255,000	260,100	265,302	270,608
Meter Purchases	60,000	61,200	62,424	63,672	64,946
Departmental Supplies	104,500	106,590	108,722	110,896	113,114
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	5,000	5,100	5,202	5,306	5,412
City Utilities	15,000	15,300	15,606	15,918	16,236
Total Expenses	<u>2,040,414</u>	<u>2,060,822</u>	<u>2,102,039</u>	<u>2,144,080</u>	<u>2,186,961</u>
Non-Operating Revenues/(Expenditures)					
Interest Revenue	30,000	30,600	31,212	30,600	30,600
Interest -Bonds	(21,411)	(20,433)	(19,214)	(17,967)	(16,694)
Impact Fees	300,000	306,000	312,120	318,362	324,730
Transfers	(130,000)	(40,000)	(40,000)	(40,000)	(40,000)
Total Non-Operating Revenues/(Expenditures)	<u>178,589</u>	<u>276,167</u>	<u>284,118</u>	<u>290,995</u>	<u>298,636</u>
Change in Net Assets (Cash)	<u>2,433,175</u>	<u>2,596,244</u>	<u>2,650,597</u>	<u>2,704,804</u>	<u>2,760,721</u>

Culinary Water

5 Year Proforma Income Statement

Debt Principal Payments

2012 Sales Tax	52,200	54,000	55,200	57,000	58,800
2002A	18,000	-	-	-	-
2004	79,000	80,000	81,000	83,000	84,000
2006	18,000	18,000	18,000	19,000	19,000
Total Prinicpal Payment	167,200	98,000	99,000	102,000	103,000

Capital Expenditures

PRV Rehab/Replacement		50,000	50,000	50,000	50,000
Vehicles/Equipment	75,000	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
1100 North 70000 - 1000 East	750,000				
Gibson Well Motor Replacement	115,000				
Battlecreek Spring Replacement		2,000,000			
Master Planned Waterline Upgrade		400,000	400,000	400,000	400,000
System Replacement		1,054,000	1,404,000	1,404,000	1,004,000
Replace 1, 2 & 4 inch lines		522,000	522,000	522,000	522,000
CW Master Plan Update	20,000				
Water Master Plan Study	3,500	3,500	3,500	3,500	3,500
Pipe Plant Booster		109,000	109,000		
Gateway Well - PG Blvd N County Blvd		1,500,000	1,500,000		
Wade Springs Replacement					400,000
Brimley Well House		350,000			
Total Capital Expenditures	1,133,500	6,198,500	4,198,500	2,589,500	2,589,500
Net Cash Contribution/(Use)	1,132,475	(3,602,256)	(1,547,903)	115,304	171,221

Secondary Water

5 Year Proforma Income Statement

	2019	2020	2021	2022	2023
Revenues					
Secondary Water Sales	2,940,000	2,998,800	3,058,776	3,119,952	3,182,351
Secondary Water Installation	10,000	10,200	10,404	10,612	10,824
Total Revenue	<u>2,950,000</u>	<u>3,009,000</u>	<u>3,069,180</u>	<u>3,130,564</u>	<u>3,193,175</u>
Operating Expenses					
Overtime Wages	8,000	8,160	8,323	8,490	8,659
Wages	114,000	116,280	118,606	120,978	123,397
Part Time Wages	10,000	10,200	10,404	10,612	10,824
Retirement	16,320	16,646	16,979	17,319	17,665
FICA	10,200	10,404	10,612	10,824	11,041
Health Insurance	37,400	38,148	38,911	39,689	40,483
Life Insurance	400	408	416	424	433
State Insurance	2,200	2,244	2,289	2,335	2,381
Meetings & Memberships	4,000	4,080	4,162	4,245	4,330
Publication Expense	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	1,000	1,020	1,040	1,061	1,082
Cellular Services	3,000	3,060	3,121	3,184	3,247
Engineering	35,000	35,700	36,414	37,142	37,885
Bank & Credit Card Fees	15,000	15,300	15,606	15,918	16,236
Street Repairs	5,000	5,100	5,202	5,306	5,412
Administrative Fee	371,649	379,082	386,664	394,397	402,285
Lease Payments	10,000	10,200	10,404	10,612	10,824
Departmental Supplies	10,000	10,200	10,404	10,612	10,824
Water Share Assessments	250,000	255,000	260,100	265,302	270,608
Secondary Water Phase 2	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Bond Agent Fees	9,050	9,231	9,416	9,604	9,796
Repair & Maintenance	70,000	71,400	72,828	74,285	75,770
SCADA	8,000	8,160	8,323	8,490	8,659
Technology	3,000	3,060	3,121	3,184	3,247
City Utilities	8,000	8,160	8,323	8,490	8,659
Equipment	-	-	-	-	-
Total Expenses	<u>1,034,819</u>	<u>1,055,515</u>	<u>1,076,626</u>	<u>1,098,158</u>	<u>1,120,121</u>
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Interest -Bonds	(557,593)	(523,976)	(493,427)	(461,764)	(428,883)
Impact Fees	-	-	-	-	-
Transfers	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Total Non-Operating Revenues/(Expenditures)	<u>(597,593)</u>	<u>(563,976)</u>	<u>(533,427)</u>	<u>(501,764)</u>	<u>(468,883)</u>

Secondary Water

5 Year Proforma Income Statement

Change in Net Assets (Cash)	1,317,588	1,389,509	1,459,127	1,530,642	1,604,170
Debt Principal Payments					
2008 Bonds	350,000	-	-	-	-
2010	45,000	46,000	47,000	49,000	50,000
2015 Bonds	515,000	535,000	550,000	585,000	605,000
2016 Bonds	110,000	475,000	490,000	500,000	515,000
Total Principal Payment	1,020,000	1,056,000	1,087,000	1,134,000	1,170,000
Capital Expenditures					
Pipe Plant Booster		407,000	407,000		
Vehicles/Equipment	65,000	30,000	30,000	30,000	30,000
Development/Special Projects	20,000	20,000	20,000	20,000	20,000
1100 North CUP Diversion Filter	-	500,000			
Meters		4,000,000	4,000,000		
3300 North CUP Diversion Filter			500,000		
Mill Ditch Piping		506,000			
Secondary Master Plan	3,500	3,500	3,500	3,500	3,500
100 North CUP Diversion Filter				500,000	
Total Capital Expenditures	88,500	5,466,500	4,960,500	553,500	53,500
Net Cash Contribution/(Use)	209,088	(4,076,991)	(3,501,373)	977,142	1,550,670

Sewer

5 Year Proforma Income Statement

	2019	2020	2021	2022	2023
Revenues					
Sewer Service Revenue	4,999,500	5,099,490	5,201,480	5,305,509	5,411,620
Connection Fees	25,000	25,500	26,010	26,530	27,061
Miscellaneous Revenue	1,000	1,020	1,040	1,061	1,082
Total Revenue	<u>5,025,500</u>	<u>5,126,010</u>	<u>5,228,530</u>	<u>5,333,101</u>	<u>5,439,763</u>
Operating Expenses					
Overtime Wages	26,500	27,030	27,571	28,122	28,684
Wages	350,700	357,714	364,868	372,166	379,609
Part Time Wages	21,500	21,930	22,369	22,816	23,272
Retirement	71,400	72,828	74,285	75,770	77,286
FICA	28,560	29,131	29,714	30,308	30,914
Health Insurance	121,000	123,420	125,888	128,406	130,974
Life Insurance	1,000	1,020	1,040	1,061	1,082
State Insurance	7,500	7,650	7,803	7,959	8,118
Meetings & Memberships	6,000	6,120	6,242	6,367	6,495
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
Engineering	35,000	35,700	36,414	37,142	37,885
Charges for Treatment	2,800,000	2,856,000	2,913,120	2,971,382	3,030,810
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	776,500	792,030	807,871	824,028	840,509
Lease Payments	25,500	26,010	26,530	27,061	27,602
Departmental Supplies	17,500	17,850	18,207	18,571	18,943
Repair & Maintenance	20,000	20,400	20,808	21,224	21,649
SCADA Maintenance	8,000	8,160	8,323	8,490	8,659
Technology	3,000	3,060	3,121	3,184	3,247
Equipment	3,200	3,264	3,329	3,396	3,464
Total Expenses	<u>4,400,260</u>	<u>4,488,265</u>	<u>4,578,031</u>	<u>4,669,591</u>	<u>4,762,983</u>
Non-Operating Revenues/(Expenditures)					
Interest Revenue	26,000	26,520	27,050	26,520	26,520
Interest -Bonds	(10,000)	(5,940)	(4,302)	(2,619)	(882)
Impact Fees	150,000	150,000	150,000	150,000	150,000
Transfers Out	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Total Non-Operating Revenues/(Expenditures)	<u>126,000</u>	<u>130,580</u>	<u>132,748</u>	<u>133,901</u>	<u>135,638</u>
Change in Net Assets (Cash)	<u>751,240</u>	<u>768,325</u>	<u>783,248</u>	<u>797,411</u>	<u>812,418</u>
Debt Principal Payments					
2012 Sales Tax Bonds	52,200	54,000	55,200	57,000	58,800

Sewer

5 Year Proforma Income Statement

Total Principal Payment	52,200	54,000	55,200	57,000	58,800
Capital Expenditures					
Insituform	300,000	300,000	300,000	300,000	500,000
Master Plan Annual Update	3,500	3,500	3,500	3,500	3,500
Sewer Master Plan	20,000				
Impact Fee Study	10,000				
Development/Special Projects	50,000	50,000	50,000	50,000	50,000
Vehicles/Equipment	-	140,000	50,000	50,000	50,000
System Replacement		100,000	100,000	100,000	100,000
700 South - 900 West to 1300 West	-			500,000	
State Street /PG Blvd - 200 South	1,200,000			450,000	
200 South Improvements					
500 East Improvements		183,000			
Total Capital Expenditures	1,583,500	776,500	953,500	1,003,500	703,500
 Net Cash Contribution/(Use)	 (884,460)	 (62,175)	 (225,452)	 (263,089)	 50,118

Storm Drain

5 Year Proforma Income Statement

	2019	2020	2021	2022	2023
Revenues					
Storm Drain Fee	1,890,000	1,927,800	1,966,356	2,005,683	2,045,797
Total Revenue	<u>1,890,000</u>	<u>1,927,800</u>	<u>1,966,356</u>	<u>2,005,683</u>	<u>2,045,797</u>
Operating Expenses					
Overtime Wages	10,000	10,200	10,404	10,612	10,824
Wages	210,000	214,200	218,484	222,854	227,311
Part Time Wages	20,000	20,400	20,808	21,224	21,649
Retirement	45,900	46,818	47,754	48,709	49,684
FICA	17,850	18,207	18,571	18,943	19,321
Health Insurance	108,900	111,078	113,300	115,566	117,877
Life Insurance	700	714	728	743	758
State Insurance	5,000	5,100	5,202	5,306	5,412
Meetings & Memberships	4,000	4,080	4,162	4,245	4,330
Travel	1,040	1,061	1,082	1,104	1,126
Training	2,500	2,550	2,601	2,653	2,706
Vehicle Expense	20,000	20,400	20,808	21,224	21,649
Cellular Services	5,000	5,100	5,202	5,306	5,412
Engineering	50,000	51,000	52,020	53,060	54,122
Billing/Collection	-	-	-	-	-
County Coalition	4,000	4,080	4,162	4,245	4,330
Dump Fee	5,000	5,100	5,202	5,306	5,412
Lease Payments	65,000	66,300	67,626	68,979	70,358
Administrative Fee	202,544	206,595	210,727	214,941	219,240
Departmental Supplies	42,000	42,840	43,697	44,571	45,462
Repair & Maintenance	10,400	10,608	10,820	11,037	11,257
MS4 Permit	1,400	1,428	1,457	1,486	1,515
City Utilities	48,000	48,960	49,939	50,938	51,957
Miscellaneous Expense	12,665	12,918	13,177	13,440	13,709
Technology	5,200	5,304	5,410	5,518	5,629
Equipment	20,000	20,400	20,808	21,224	21,649
Total Expenses	<u>917,099</u>	<u>935,441</u>	<u>954,150</u>	<u>973,233</u>	<u>992,697</u>
Non-Operating Revenues/(Expenditures)					
Interest Revenue	30,000	30,600	31,212	30,600	30,600
Interest -Bonds	(398,551)	(387,895)	(375,370)	(361,791)	(346,872)
Impact Fees	150,000	120,000	120,000	120,000	120,000
No UT Co Conservancy	-	49,790	49,790	49,790	49,790
Transfer from Other Funds	285,000	195,000	195,000	195,000	195,000
Total Non-Operating Revenues/(Expenditures)	<u>66,449</u>	<u>7,495</u>	<u>20,632</u>	<u>33,599</u>	<u>48,518</u>
Change in Net Assets (Cash)	<u>1,039,350</u>	<u>999,854</u>	<u>1,032,838</u>	<u>1,066,049</u>	<u>1,101,617</u>

Storm Drain

5 Year Proforma Income Statement

Debt Principal Payments					
2011 Storm Water	215,000	220,000	230,000	235,000	245,000
2013 Storm Water	170,000	175,000	180,000	185,000	190,000
2012 Sales Tax Bonds	26,100	27,000	27,600	28,500	29,400
Total Principal Payment	411,100	422,000	437,600	448,500	464,400
Capital Expenditures					
Development/Special Projects	100,000	100,000	100,000	100,000	100,000
Master Plan	20,000				
Master Plan Annual Update		3,500	3,500	3,500	3,500
Vehicles/Equipment	160,000	150,000	150,000	150,000	150,000
1100 North 300 - 600 East	-				
100 East 200 & 500 North Crossings	-				
600 West	-	500,000			
Backyard SD Relocation	-	200,000	200,000	200,000	200,000
System Replacement/Deficiencies	-	910,000	2,100,000	1,330,000	1,350,000
1000 S from 1300-1700 W & South to I-15	50,000	500,000			
400 N 400 W to 200 N 200 E Pipeline		785,000			
200 S Main to 300 East		440,000			
Mahogany Detention and Piping				770,000	250,000
Anderson Park Detention and Piping					586,000
1000 South 1200 West Detention		1,900,000			
I-15 to Utah Lake Outfall			1,500,000	2,000,000	
Smith Property Detention			550,000		
Buildout Deficiencies					400,000
Pipe Plant Detention	50,000				
Total Capital Expenditures	380,000	5,488,500	4,603,500	4,553,500	3,039,500
Net Cash Contribution/(Use)	248,250	(4,515,646)	(3,598,262)	(3,515,951)	(1,967,283)

Utility Fund Statistics

Water Fund Debt Service Coverage

	2010	2011	2012	2013	2014	2015	2016	2017
Operating Revenues	3,045,455	3,478,805	4,165,541	4,958,793	5,583,659	6,095,695	6,407,298	6,676,530
Operating Expenditures	(1,867,160)	(2,304,334)	(2,765,406)	(3,048,164)	(3,203,935)	(2,948,456)	(3,069,420)	(2,843,964)
Other Revenues	114,989	158,533	733,680	837,792	1,100,309	830,757	397,532	332,859
Net Revenues	1,293,284	1,333,004	2,133,815	2,748,421	3,480,033	3,977,996	3,735,410	4,165,425
Debt Service	1,856,706	1,893,498	1,835,452	1,867,173	1,866,885	1,774,095	1,664,146	1,356,355
DS Coverage Ratio	0.70	0.70	1.16	1.47	1.86	2.24	2.24	3.07

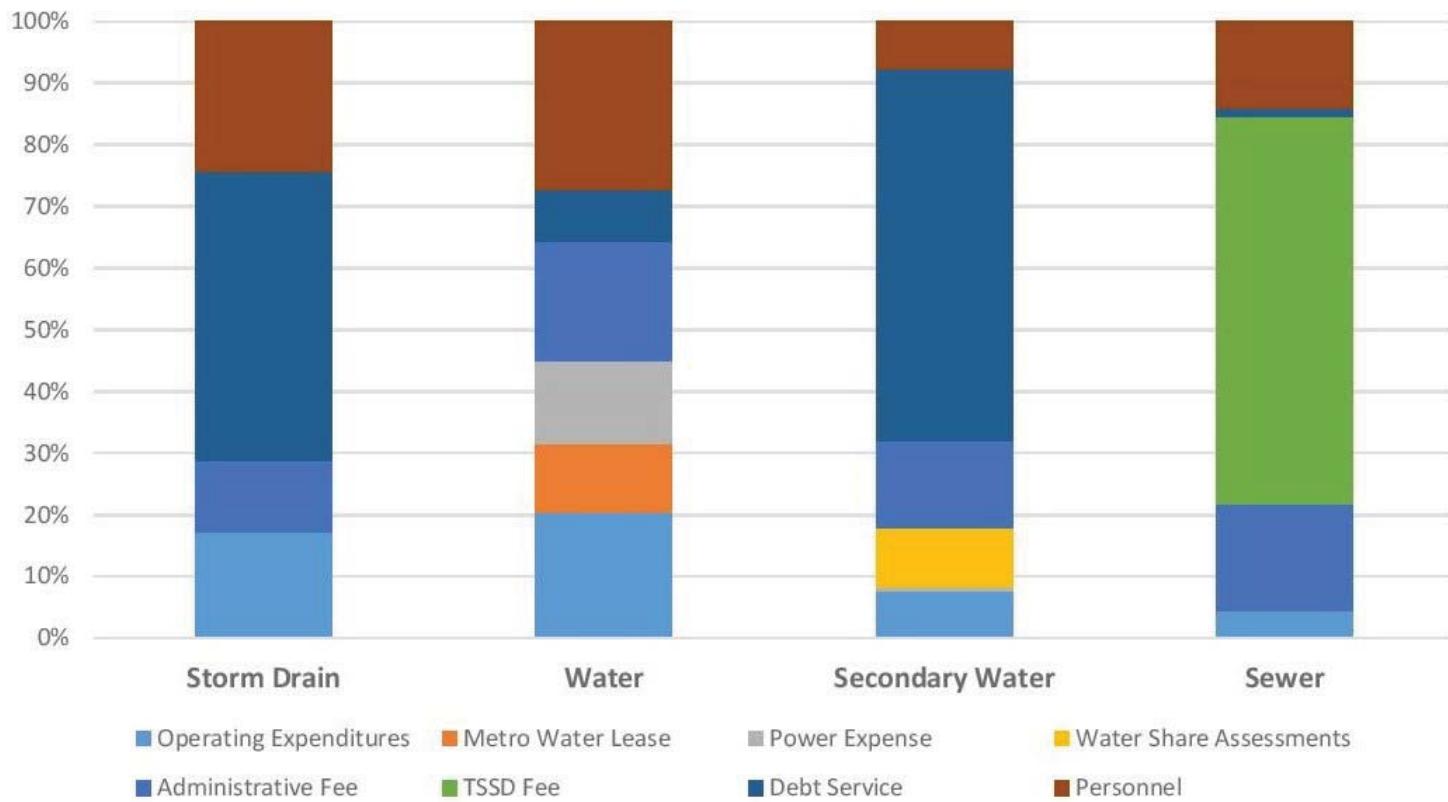
Storm Drain Fund Debt Service Coverage

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

Unrestricted Cash Balance

	2010	2011	2012	2013	2014	2015	2016	2017
Water	888,595	1,647,423	1,840,420	2,576,984	2,918,117	3,855,193	5,095,955	5,151,060
Sewer	3,457,621	1,732,928	2,174,887	2,452,766	3,421,090	3,582,478	3,513,353	2,745,427
Storm Drain	59,981	-	184,281	844,181	741,585	1,095,942	1,410,577	613,696

Pleasant Grove City
 Enterprise Funds
 Expenditure Allocations



Capital

Projects



Pleasant Grove
Utah's City of Trees

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 19 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 2019 fiscal year:

Water - \$1,222,000

Sewer - \$1,583,500

Storm Drain - \$380,000

Governmental Funds

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

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

State grants for roads. \$1,300,000 is anticipated to be received from the State for the specific purpose of maintaining City streets. Additionally, the City budgeted \$346,964, \$77,756 less than FY2018, of general fund money towards road projects. The City adopted a transportation utility fee in May, 2018 and will become effective August 2018. The fee is estimated to generate \$1,400,000. A prior study found that the City would need to spend approximately \$3.7m annually to properly maintain the City 110 miles of roads. The fee will help to narrow the amount needed for road repair and maintenance.

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 \$475,000. The projects are determined by the Division Directors and Municipal Council.

Capital Projects by Funding Source

Sewer

	FY2019		FY2020		FY2021		FY2022		FY2023	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Insituform	\$ 300,000		\$ 300,000		\$ 300,000		\$ 300,000		\$ 500,000	
Vehicle Replacement			140,000		50,000		50,000		50,000	
System Replacement			100,000		100,000		100,000		100,000	
Sewer Development/ Special Projects	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Sewer Master Plan		3,500		3,500		3,500		3,500		3,500
State St/PG Blvd - 200 S			1,200,000						500,000	
700 South - 900 W to 1300 W										
200 South Improvements										
500 East Improvements										
Sewer Yearly Totals	\$ 325,000	\$ 1,228,500	\$ 565,000	\$ 211,500	\$ 475,000	\$ 478,500	\$ 475,000	\$ 528,500	\$ 675,000	\$ 28,500

Water

	FY2019		FY2020		FY2021		FY2022		FY2023	
	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	140,000		70,000		70,000		70,000		70,000	
Battlecreek Spring Replacement			2,000,000							
Water Development/ Special Projects	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Master Planned Waterline Upgrades			200,000		200,000		200,000		200,000	
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	
System Replacement			1,054,000		1,404,000		1,404,000		1,004,000	
Pressurized Irrigation Meters			4,000,000		4,000,000					
1100 North CUP Diversion Filter			500,000							
3300 North CUP Diversion Filter					500,000					
100 North CUP Diversion Filter							500,000			
Brimley Well House										
Gateway Well - PG Blvd & N. Cnty Blvd										
Pipe Plant Booster										
Mill Ditch Piping										
Wade Springs Replacement									400,000	
Gibson Well Motor Replacement										
1100 North - 700 East to 1000 East										
PRV Rehab/Replacement										
CW Master Plan Update										
Water Yearly Totals	\$ 1,125,000	\$ 97,000	\$ 9,403,000	\$ 2,262,000	\$ 6,897,000	\$ 2,262,000	\$ 2,490,000	\$ 653,000	\$ 1,990,000	\$ 653,000

Storm Water

	FY2019		FY2020		FY2021		FY2022		FY2023	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Vehicle Replacement	\$ 160,000		\$ 150,000		\$ 150,000		\$ 150,000		\$ 150,000	
Storm Water Development/ Special Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Master Plan			20,000		3,500		3,500		3,500	
600 W					385,000	115,000				
Backyard SD Relocation					200,000		200,000		200,000	
System Replacement					560,000		1,000,000		1,000,000	
System Deficiencies					295,000	55,000	850,000	250,000	330,000	350,000
Buildout Deficiencies								1,500,000	2,000,000	400,000
I-15 to Utah Lake Outfall										
1000 S from 1300 - 1700 W & South to I-15										
Pipe Plant Detention										
200 S 1200 W Detention										
Smith Property Detention										
Mahogany Park Detention										
Anderson Park Detention and Piping										
1000 S 1200 W Detention										
400 N 400 W to 200 N 200 E Pipeline										
Storm Water Yearly Totals	\$ 310,000	\$ 70,000	\$ 2,750,000	\$ 2,738,500	\$ 2,250,000	\$ 2,353,500	\$ 2,250,000	\$ 2,303,500	\$ 2,250,000	\$ 789,500

Debt Information



PLEASANT GROVE CITY

Legal Debt Margin Information

Last Ten Fiscal Years

(amounts expressed in thousands)

Assessed value (in thousands)	\$ 3,235,360
Debt limit (4% of assessed value)	129,414
Debt applicable to limit:	
General obligation bonds	(12,475)
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	<u>(12,475)</u>
Legal debt margin	<u>\$ 116,939</u>

	Fiscal Year									
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Debt limit	\$ 98,952	\$ 91,304	\$ 87,920	\$ 81,373	\$ 80,624	\$ 83,756	\$ 95,064	\$ 106,773	\$ 116,647	\$ 129,414
Total net debt applicable to limit	<u>(4,913)</u>	<u>(4,792)</u>	<u>(4,665)</u>	<u>(4,534)</u>	<u>(4,398)</u>	<u>(4,252)</u>	<u>(4,080)</u>	<u>(3,925)</u>	<u>(12,985)</u>	<u>(12,475)</u>
Legal debt margin	<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>\$ 102,848</u>	<u>\$ 103,662</u>	<u>\$ 116,939</u>
Total net debt applicable to the limit as a percentage of debt limit	4.97%	5.25%	5.31%	5.57%	5.45%	5.08%	4.29%	3.68%	11.13%	9.64%

Source: Utah County Auditor's Office

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

Debt Security and Funding
FY 2018-2019

Series Name	FY 2019 Payment	Balance as of 06/30/2018	Security	Funding Source	Use of Funds	Maturity Date	Yield
2011 Tax Increment Bonds	1,555,305	14,837,000	Tax Increment, Sales Taxes	Developer Contributions Water, Sewer, and Storm Drain Impact Fees	Land Purchase PG Boulevard	12/1/2021 12/1/2022	5.7900% 2.2119%
2012 Sales Tax Bonds	496,688	2,310,000	Sales Tax Revenues	Property Taxes	Community Center	10/1/2031	2.2099%
2016 General Obligation Refunding Bonds	293,737	3,715,000	Property Taxes	Property Taxes	Public Safety Buildings	4/1/2037	2.7236%
Total Governmental Fund	2,974,292	29,622,000					
Enterprise Fund Debt							
2002A Water Revenue Bonds	18,000	18,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2018	0.0000%
2004 Water Revenue Bonds	90,373	669,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025	1.7000%
2006 Water Revenue Bonds	20,635	155,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026	1.7000%
2008 Water Revenue Bonds	358,750	350,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2018	4.9721%
2010 Water Revenue Bonds	65,433	754,000	Water Revenues	Water Revenues	Replace and Upsize Waterlii	12/1/2031	1.7539%
2015 Water Refunding Bonds	808,375	8,225,000	Water Revenues	Water Revenues	Secondary Water System Grove Creek and Battle	12/1/2031	2.0927%
2011 Storm Drain Revenue Bonds	451,813	5,870,000	Storm Drain Revenues	Storm Drain Revenues	Creek Pipelines; Detention Basins	7/15/2036	4.1394%
2016 Water Refunding Bonds	345,035	8,760,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2033	2.7000%
2013 Storm Drain Revenue Bonds	328,038	4,910,000	Storm Drain Revenues	Storm Drain Revenues	Property Acquisition; Detention Basins	7/15/2038	2.9980%
Total Enterprise Fund	2,486,451	29,711,000					

Debt Service Schedules

	FY 2018-2019			FY 2019-2020			FY 2020-2021			FY 2021-2022			FY 2022-2023		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Governmental Fund Debt															
2011 Tax Increment Bonds	717,000	838,305	1,555,305	758,000	795,604	1,553,604	802,000	750,442	1,552,442	12,560,000	363,612	12,923,612	-	-	-
2012 Sales Tax Bonds	435,000	61,688	496,688	450,000	49,500	499,500	460,000	35,850	495,850	475,000	21,825	496,825	490,000	7,350	497,350
2016 General Obligation Refunding Bonds	214,000	79,736	293,736	221,000	74,929	295,929	229,000	69,958	298,958	236,000	64,822	300,822	242,000	59,537	301,537
2017 General Obligation Bonds	345,000	283,563	628,563	350,000	276,663	626,663	355,000	269,663	624,663	365,000	262,563	627,563	380,000	247,963	627,963
Total Governmental Fund	1,711,000	899,993	2,051,993	1,779,000	845,104	2,053,104	1,846,000	786,292	2,048,292	13,636,000	385,437	13,420,437	1,112,000	7,350	497,350
Enterprise Fund Debt															
2002A Water Revenue Bonds	18,000	-	18,000	-	-	-	-	-	-	-	-	-	-	-	-
2004 Water Revenue Bonds	79,000	11,373	90,373	80,000	10,030	90,030	81,000	8,670	89,670	83,000	7,293	90,293	84,000	5,882	89,882
2006 Water Revenue Bonds	18,000	2,635	20,635	18,000	2,329	20,329	18,000	2,023	20,023	19,000	1,717	20,717	19,000	1,394	20,394
2008 Water Revenue Bonds	350,000	8,750	358,750	-	-	-	-	-	-	-	-	-	-	-	-
2010 Water Revenue Bonds	45,000	20,433	65,433	46,000	19,214	65,214	47,000	17,967	64,967	49,000	16,694	65,694	50,000	15,366	65,366
2015 Water Refunding Bonds	515,000	293,375	808,375	535,000	277,625	812,625	550,000	261,350	811,350	585,000	244,325	829,325	605,000	226,475	831,475
2011 Storm Drain Revenue Bonds	215,000	236,813	451,813	220,000	230,556	450,556	230,000	223,519	453,519	235,000	216,256	451,256	245,000	207,831	452,831
2016 Water Refunding Bonds	110,000	235,035	345,035	475,000	227,138	702,138	490,000	214,110	704,110	500,000	200,745	700,745	515,000	187,043	702,043
2013 Storm Drain Revenue Bonds	170,000	158,038	328,038	175,000	154,369	329,369	180,000	149,700	329,700	185,000	144,225	329,225	190,000	138,600	328,600
Total Enterprise Fund	1,520,000	966,452	2,486,452	1,549,000	921,261	2,470,261	1,596,000	877,339	2,473,339	1,656,000	831,255	2,487,255	1,708,000	782,590	2,490,590

Other Information



Operating Indicators by Division/Department

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

Pleasant Grove City Employee Count

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

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

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

* Amounts restated from prior year

Fox Hollow Golf Course

Budget and Anticipated Costs

2017
Actual 2018
Budget

Revenue

Green Fees	273,294	314,150
Golf Cart Rental	182,433	166,000
Driving Range	99,598	105,000
Pass Fees	51,910	90,000
Events & Concessions	87,731	70,000
Other	105,380	197,750
Total Revenue	800,346	942,900

Expenses

Personnel	614,929	669,487
Supplies and Maintenance	277,615	315,161
Insurance	41,784	-
Utilities	54,515	-
Depreciation	283,704	290,000
Outside Services	23,215	-
Building	-	81,802
Other	44,520	99,483
Total Expenses	1,340,282	1,455,933

Operating Loss **(539,936)** **(513,033)**

Nonoperating Revenue (Expense)	(76,897)	(206,967)
Member-City Contributions	675,000	720,000

Change in Net Position **58,167** -

Cash Infusions from Member Cities

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

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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BUSINESS LICENSING

Commercial/Industrial/Manufacturing

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

Home Occupation

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

Temporary Use

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

Amusement Devices

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

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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CEMETERY

Grave Spot or Space

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

Opening and Closing

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

Additional Fees

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

Disinterment

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

COMMUNITY ARTS

Center Stage Theater

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

Utah Children's Choir

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

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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COMMUNITY CENTER

Family Pass

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

Couple Pass

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

Senior Couple Pass

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

Individual Pass

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

Senior Individual Pass

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

Student Pass

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

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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COMMUNITY CENTER CONTINUED

Daily Admission Fees

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

Auto pay cancellation fees

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

Funshine - per month

Tues/Thurs - 2 hours	\$54	\$56
Mon/Wed - 2 hours	\$54	\$56
Tues/Thurs - 2.5 hours	\$66	\$68
Mon/Wed/Fri - 2.5 hours	\$89	\$91

Dance

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

Gymnastics

Fall/Winter - Preschool	\$77/\$115	\$79/\$117
Fall/Winter - Beginning (5-8)	\$92/\$137	\$94/\$139
Fall/Winter - Beginning (9 and up)	\$105/\$160	\$107/\$162
Summer Preschool	\$107/\$162	\$41/\$61
Summer Beginning (5-8)	\$47/\$67	\$49/\$69
Summer Beginning (9 and up)	\$54.50/\$74.50	\$56/\$76

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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COMMUNITY CENTER CONTINUED

Enrichment

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

COMMUNITY DEVELOPMENT

Board of Adjustment

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

Building Fees

Meter Set - 3/4" Meter and 5/8" Meter	\$730	N/C
Meter Set - 3/4" Meter and 5/8" Meter (Meter setter installed)	\$0	\$400
Meter Set - 1" Meter	\$780	N/C
Meter Set - 1" Meter (Meter setter installed)	\$0	\$450

Site Plans

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

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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COMMUNITY DEVELOPMENT CONTINUED

Conditional Use Permit

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

Subdivisions

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

Fast Track Review

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

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

General Plan

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

Special Meeting

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

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

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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COMMUNITY DEVELOPMENT CONTINUED

Code Enforcement Fines

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

Other

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

FACILITY RENTAL

Lions/Sportsman Center and Seniors Center

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

Other Buildings

Classroom per Hour	\$35/\$55	N/C
Classroom Commercial per Hour	\$75/\$95	N/C
Classroom per Day	\$151/\$225	N/C
Classroom Commercial per Day	\$350/\$385	N/C
Multi-Purpose per Hour (A or B)	\$35/\$55	N/C
Multi-Purpose Room (A & B)	\$0	\$60/\$80
Multi-Purpose Commercial per Hour (A or B)	\$75/\$95	N/C
Multi-Purpose Commercial per Hour (A & B)	\$75/\$95	\$125/\$250
Multi-Purpose per Day	150/\$225	No longer available
Multi-Purpose Commercial per Day	\$350/\$385	No longer available

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
Other Buildings Continued		
Kitchen & Classroom per Hour	\$35/\$55	N/C
Kitchen & Classroom Commercial per Hour	\$75/\$95	N/C
Kitchen & Classroom per Day	\$150/\$225	N/C
Kitchen & Classroom Commercial per Day	\$350/\$385	N/C
Deposit	\$150	N/C
Recreation Center Gymnasium (Full)	\$70/\$90	N/C
Recreation Center Gymnasium (Half)	\$35/\$55	N/C
Hourly Staffing Fee (When applicable)	\$15	N/C

Rodeo Ground Rental

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

FIRE

Ambulance

Ambulance Fees	As Set By the State of Utah via Administrative Rule- \$1,440 +mileage(\$31.65)	As Set By the State of Utah Code Annotated Title 26-8a- 403 & Administrative Rule R426-8-2
CPR - Friends & Family	\$0	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 (Standby)	\$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

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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FIRE CONTINUED

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

GENERAL GOVERNMENT FEES

Returned Check Fee	\$20	N/C
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Election Fees

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

HISTORICAL COMMISSION

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

LIBRARY

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

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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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	\$125/\$250
Deposit	\$100	\$150
Lights per Field	\$50	N/C
Field Prep per Field	\$50	N/C
Facility Supervisor per hour	\$40	\$30
Facility Supervisor Full Day	\$80	No longer available

POLICE

Fingerprinting	\$0 Res/\$25 Non-Res	\$10/\$25
Police Clearance Reports	\$0	\$5
Traffic Accident Reports	\$0	\$10
Insurance Reports	\$0	\$10

PUBLIC WORKS

Inspection Fees

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

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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PUBLIC WORKS CONTINUED

Other Fees

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

Construction Fees

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

RECORDS REQUESTS

Photocopies

8.5" x 11" Single Sided	\$0.25	N/C
8.5" x 11" Double Sided	\$0.50	N/C
11" x 14"	\$0.75	N/C
11" x 17"	\$0.00	\$1
8.5" x 11" Color	\$2	N/C
11" x 17" Color	\$4	N/C
22" x 17" Color	\$8.50	N/C
36" x 24" Color	\$15	N/C
42" x 36" Color	\$25	N/C
PDF Scan Copy 24" x 36" Plan Sheet	\$0	\$10
24" x 36" Black & White Plan Sheet	\$0	\$10
Certified Copies	\$5	N/C
First 15 min	\$0	N/C
Over 15 min (per hour or fraction thereof)	\$12.50	N/C

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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RECREATION

Adult Sports

Coed Slow Pitch	\$475	N/C
Fast Pitch	\$750	N/C
Fast Pitch Tournament	\$375	N/C
Men's Basketball (spring)	\$500	N/C
Men's Basketball (winter)	\$575	N/C
Men's Slow Pitch (spring)	\$575	N/C
Men's slow Pitch (fall)	\$475	N/C
Pickleball Tournament (Around the Point)	\$20	N/C
Pickleball Tournament (Tis the Season)	\$10	\$15
Pickleball Tournament (Strawberry Days)	\$10	\$15
Tennis	\$48/\$68	N/C
Volleyball	\$255	N/C
Volleyball Tournament	\$50	N/C
Women's Basketball	\$525	N/C

Youth Sports

Baseball (Mustang 3-4 grade)	\$78/\$98	\$80/100
Baseball (Pinto 5-6 grade)	\$78/\$98	\$80/\$100
Baseball (Pony 7-8 grade)	\$98/\$115	\$100/\$120
Baseball (Colt 9-12 grade)	\$98/\$115	\$100/\$120
Basketball Camp (1-2 grade)	\$28/\$42	\$29/\$43.50
Basketball Camp (3-4 grade)	\$28/\$42	\$29/\$43.50
Basketball Camp (5-6 grade)	\$33/\$49.50	\$34/\$51
Coach Pitch	\$29/\$43.50	N/C
Cross Country	\$45/\$67.50	\$46/\$66
Flag Football (1-2 grade)	\$39/\$58.50	\$40/\$60
Flag Football (3-4 grade)	\$39/\$58.50	\$40/\$60
Flag Football (5-6 grade)	\$44/\$64	\$45/\$65
Flag Football (7-9 grade)	\$44/\$64	\$45/\$65
Flag Football (10-12 grade)	\$44/\$64	\$45/\$65

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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RECREATION CONTINUED

Youth Sports

Golf (7 & Under)	\$30/\$45	N/C
Golf (8 & Older)	\$60/\$90	N/C
Golf (Intermediate/Advanced)	\$80/\$120	N/C
Golf (Mothers)	\$60/\$90	N/C
Itty Bitty Ball	\$27/\$40.50	N/C
2nd Grade Basketball	\$39/\$58.50	\$40/\$60
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	\$43/\$63	\$44/\$64
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	\$48/\$68	\$49/\$69
Jr Jazz Bball (6th Boys)	\$59/\$79	\$60/\$80
Jr Jazz Bball (7th-8th Boys and Girls)	\$59/\$79	\$60/\$80
Jr Jazz Bball (9th - 12th Boys)	\$73/\$93	\$74/\$94
Jr Jazz Bball (9th - 12th Girls)	\$73/\$93	\$74/\$94
Little Hoopsters	\$29/\$43.50	N/C
Machine Pitch (8 yr olds)	\$35/\$52.50	\$36/\$54
Machine Pitch (9-10 yr olds)	\$41/\$61	\$42/\$62
Soccer (Pre-K)	\$27/\$40.50	\$28/\$42
Fall Soccer (1-2 grade)	\$40/\$60	N/C
Fall Soccer (3-4 grade)	\$40/\$60	N/C
Fall Soccer (5-6 grade)	\$45/\$65	N/C
Fall Soccer (7-8 grade)	\$45/\$65	N/C
Soccer Camp (Beginner)	\$40/\$60	N/C
Soccer Camp (Intermediate/Advanced)	\$45/\$65	N/C
Softball (10 & Under)	\$40/\$60	\$42/\$62
Softball (12 & Under)	\$58/\$78	\$60/\$80
Softball (14 & Under)	\$58/\$78	\$60/\$80
Softball (17 & Under)	\$58/\$78	\$60/\$80
T-Ball	\$29/\$43.50	N/C
Tennis (Lessons)	\$38/\$54	N/C
Tennis (CUTA Tennis Team)	\$90/\$110	N/C
Timp Classic Softball Tournament	\$375	N/C
Track & Field	\$44/\$66	\$45/\$65
Volleyball (3-4 grade)	\$38/\$57	\$39/\$58.50
Volleyball (5-6 grade)	\$38/\$57	\$39/\$58.50
Volleyball (7-9 grade)	\$44/\$64	\$45/\$65
Volleyball (10-12 grade)	\$44/\$64	\$45/\$65
Volleyball Camp (7-10 yr old)	\$33/\$49.50	N/C
Volleyball Camp (11 & older)	\$38/\$57	N/C
Wrestling	\$35/\$52.50	N/C

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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SWIMMING POOL

Passes

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

Discount Tickets

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

General Admission

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

Early Morning Swim

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

Swim Team

Per Each Swimmer	\$80/\$100	\$100/\$120
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Swim Lessons

Per Each Swimmer	\$30/\$35	N/C
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Rentals

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

Groups

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

Special Events/Pricing

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

Merit Badge Classes

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

Utah's City of Trees
PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
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COMBINATION COMMUNITY CENTER AND POOL

Resident Family

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

Non Resident Family

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

UTILITIES

Residential Water

Base Fee (Includes 5,000 gal)	\$20.81	\$21.85
Base Fee (Abatement Rate)	\$16.65	\$17.48
5,001 to 10,000 gal (per 1,000 gal)	\$2.52	\$2.65
10,001 to 15,000 gal (per 1,000 gal)	\$3.68	\$3.86
15,001 to 50,000 gal (per 1,000 gal)	\$5.27	\$5.53
50,001 and above (per 1,000 gal)	\$6.31	\$6.63

Commercial Water

Base Fee (Includes 5,000 gal)	\$20.81	\$21.85
5,001 to 10,000 gal (per 1,000 gal)	\$2.52	\$2.65
10,001 to 15,000 gal (per 1,000 gal)	\$2.74	\$2.88
15,001 to 50,000 gal (per 1,000 gal)	\$2.95	\$3.10
50,001 to 100,000 gal (per 1,000 gal)	\$3.16	\$3.32
100,001 and above (per 1,000 gal)	\$3.36	\$3.53

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

Base Fee (Includes 90,000 gal)	\$55.14	\$57.90
90,001 and above (per 1,000 gal)	\$2.52	\$2.65

Pressurized Irrigation

Residential Rates		
Under .50 Acre	\$32.77	\$34.41
.50 Acre to .99 Acre	\$39.75	\$41.74
1 Acre and Above	\$46.70	\$49.04
Additional Water Surcharge	\$0.00	\$0.00
Abatement Rate	80% of Standard Rate	

Pleasant Grove



Utah's City of Trees PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Adopted 2019 Fee Res/Non Res
UTILITIES CONTINUED		
Commercial Rates	For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses	
Base Fee	\$46.70	\$49.04
Per Sq Ft ('000s)	\$0.072090	\$0.757000
- Area over 1.50 Acres		

Storm Drain

Monthly Fee per ESU	\$12.48	\$13.10
Base Fee (Abatement Rate)	\$9.98	\$10.48

Sewer

Base Fee	\$25.44	\$25.62
Base Fee (Abatement Rate)	\$20.35	\$20.50
Usage (per 1,000 gal)	\$2.26	\$2.26

Solid Waste

Garbage - 1st Can	\$11.14	\$11.00
Garbage - Additional Can	\$8.29	N/C
Recycling	\$5.90	\$5.90

Shutoff/Connection Fees

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

Drought Relief

Temporary Fee	\$0.00	\$0.00
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Utility Transporation Fee

Residential	\$0.00	\$8.45
Residential (Abatment Rate)	\$0.00	\$6.76
Commercial - Tier 1	\$0.00	\$41.27
Commercial-Tier 2	\$0.00	\$236.05

Glossary of Terms

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

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

Balanced Budget: Defined as anticipated revenues equally expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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