

Pleasant Grove



Utah's City of Trees

Pleasant Grove City Elected Officials

Bruce Call, Mayor

Cindy Boyd, Councilmember

Val Danklef, Councilmember

Lee Jensen, Councilmember

Kimberly Robinson, Councilmember

Jeff Wilson, Councilmember

Fiscal Year 2011-2012 Budget



PLEASANT GROVE CITY

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Pleasant Grove City 2011-2012 Budget

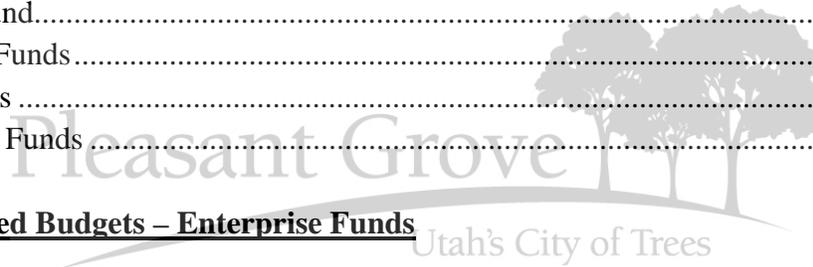
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Pleasant Grove

Utah's City of Trees



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

We are pleased to submit to you the budget for the 2011-2012 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.

Balancing this year's budget was not easy. Difficult economic times have forced City leaders to carefully evaluate all programs and expenditures. In previous years, the City has used some savings to balance the City budget. However, this year, the City has lowered its budget in response to the surrounding economic realities. Over \$700,000 was cut from the General Fund budget. These cuts include: hiring freezes, employee benefits changes, and even layoffs. These changes were difficult to implement, but were necessary in order to bring expenditures in line with the new realities of revenue levels.

This year's budget forecasts General Fund revenues of \$11,694,704 and total governmental revenues of \$15,451,308. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$10,586,057. 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. Specifically related to sales tax revenue, there is reason for optimism. After seeing shrinking sales tax revenues almost continuously for over two years, we optimistically report 13 consecutive months of growth in sales tax revenue when compared with the same month of the previous year. While we have not made major increases to our revenue budgets, we have some reason for optimism as we look to the future.

Employee Costs

Without question, the ability of Pleasant Grove to provide quality services to its residents is centered around maintaining a quality workforce. Pleasant Grove City employees have also seen their wages and benefits impacted. Due to budget constraints, City employees have not received pay increases for two consecutive years. Furthermore, the City has reduced its workforce by 5.5 positions in the upcoming year, when compared to the 2010-2011 budget. The City also introduced a high-deductible health plan for the employees and had those employees that stayed with the traditional plan to pay a small portion of the premium.

We are very proud of the quality of the City's workforce. Despite the difficult economic times, we see City employees continuing to work hard to provide the City with high quality services. We need look no further than watching City employees plan and prepare for the potential flooding during the spring runoff period. Pleasant Grove City employees spent many hours in preparation and coordination to ensure that everything possible was done to reduce the risk of flood waters damaging property in the City. This preparation began very early in the year before most citizens had even begun to think about flooding. This forward thinking by City staff helped us be prepared for a very difficult spring runoff season.

Utility Rates

A great deal of time was also spent to analyze and implement new rates for City utilities. These rates were discussed and developed over several months. Multiple public hearings have been held where citizens were able to voice their opinions and offer suggestions to City elected officials and staff. Modifications to the original proposed rates were made based on these comments. We appreciate the public participation. We believe we have a better and more equitable rate structure as a result of the public comment.

While we have looked internally to find ways to cut expenditures in our utility funds, many of the expenditures incurred in these funds are beyond our control. While personnel costs make up the majority of expenditures in the General Fund, the largest expenditures in the utility funds are for items such as: debt service, power costs, water assessments, and wastewater treatment. With a large majority of these expenditures outside City control, we are limited in our ability to offset increased expenditures in these areas with other operating reductions.

The rates in place for the 2011-2012 year are the result of a rate study completed by outside consultants. City officials and staff then took these recommendations and chose to implement them over a four year period, rather than all at once. The purpose was to give Pleasant Grove's citizens the opportunity to build these increases into their family budgets over time rather than all at once. Finally, further adjustments to the rates, and implementation schedule were made in response the comments and suggestions from the public. The final results are rates that will help the City become better prepared for the future, while also addressing current needs. The provision of utility services is a core function of a City government and must be provided in a safe, effective, and equitable manner. We believe this budget is a big step towards meeting all these objectives.

Capital Projects

The largest project currently underway is the piping from the debris basins at the mouth of both Grove Creek and Battle Creek canyons. The enclosure of the Murdock Canal will provide greater safety and improved amenities to the City. Not only will the potential danger of an open canal be eliminated, but a new trail system running the full length of the City will be installed.

One issue that the City must address in conjunction with the canal enclosure is related to Pleasant Grove's spring runoff needs. Every year, we run water from the drainage coming from our canyons into the Murdock Canal. Once it is enclosed, we will no longer be able to do this without running large storm

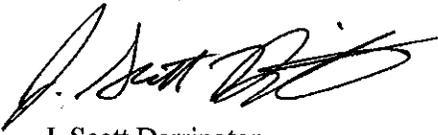
water pipes from the debris basins directly into the canal. The installation of these pipes is critical to the long-term maintenance and health of the City's storm water system.

Conclusion

While, economic conditions are still not ideal, we do see signs of improvement. After an extended period with relatively little inquiries related to commercial development in the City, in recent months, there is definitely greater interest and enthusiasm for development. The Mayor and City Council are committed to ensure that future development in Pleasant Grove is done in a forward-thinking, responsible manner that will leave the City in a strong position for many years to come.

Thank you from the City Administrator, Department Heads, and City Staff.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J. Scott Darrington", with a stylized flourish at the end.

J. Scott Darrington
City Administrator

Summary Information

Pleasant Grove



Utah's City of Trees

Budget Discussion

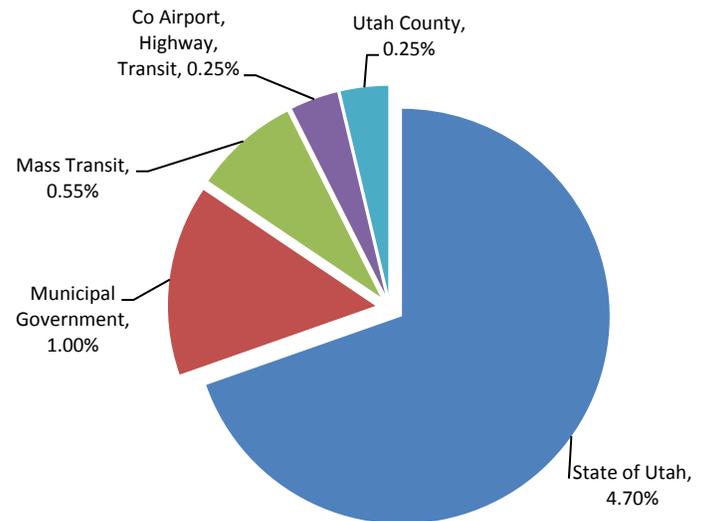
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. Hopefully,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

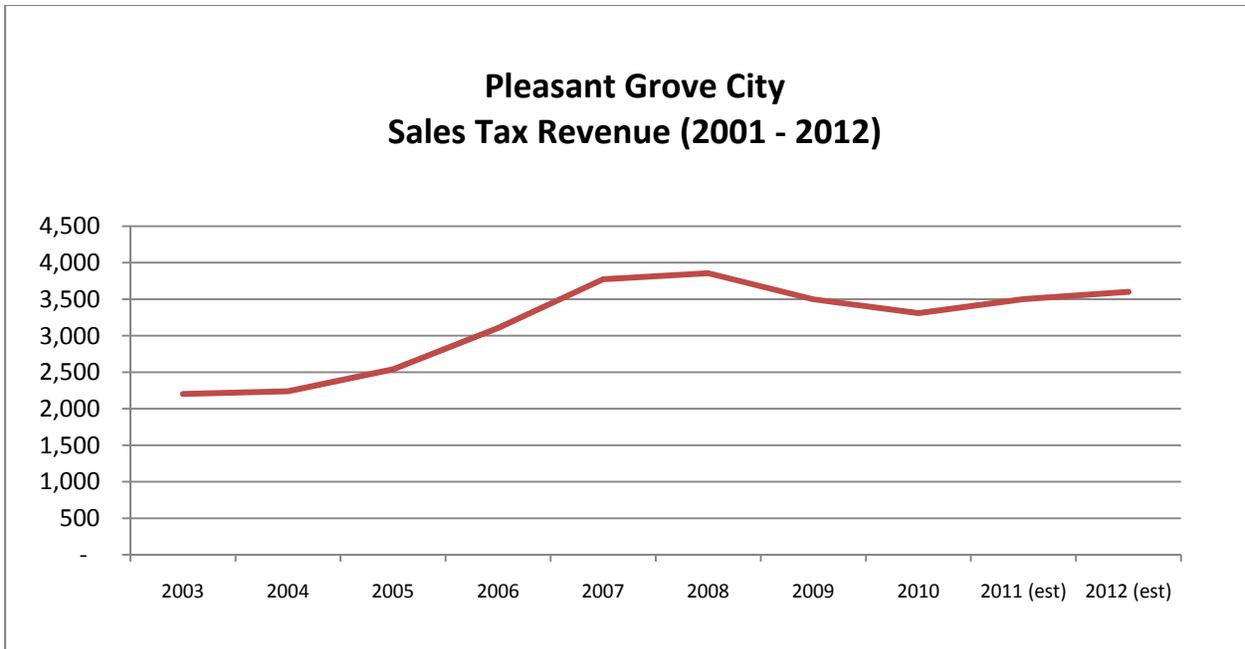
General activities include those functions most typically associated with a municipal government. These include: police, fire, streets, parks, recreation, and community development. While some services provided by these functions are associated with a fee for use, the vast majority are not. Rather, they 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 44% of total tax revenue and 31% of total General Fund revenue. The collection of sales taxes in the state of Utah are 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, 2010, Pleasant Grove received \$1.25 for every \$1.00 of local option sales tax collected in the City.

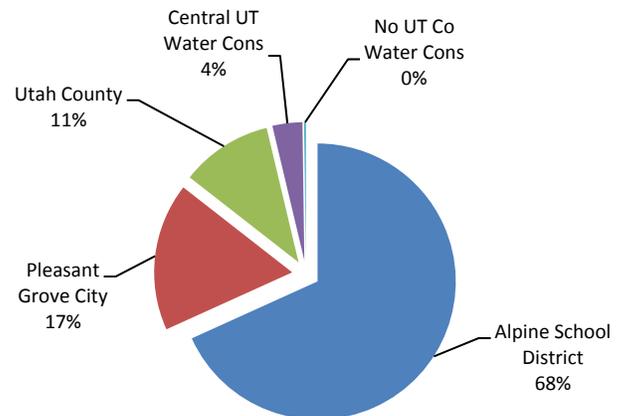


The nationwide and statewide recession has had a significant negative impact to Pleasant Grove's sales tax revenue. The City's 2010 collections of \$3,308,260 were 14.18% below the 2008 revenues, which was the highest ever received by the City. Sales tax revenue collections, for the past ten years, are shown on a graph on the following page.



However, there is some positive news. As of March 2011, the City has received more in sales tax revenues than in the same period from the previous year for thirteen consecutive months. Also the City's population is increasing faster than the state in general, thus the portion of sales tax distributed by population has increased. Based on these factors, the revenue forecast for 2012 is \$3,600,000, which is \$250,000 higher than the 2011 forecast.

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



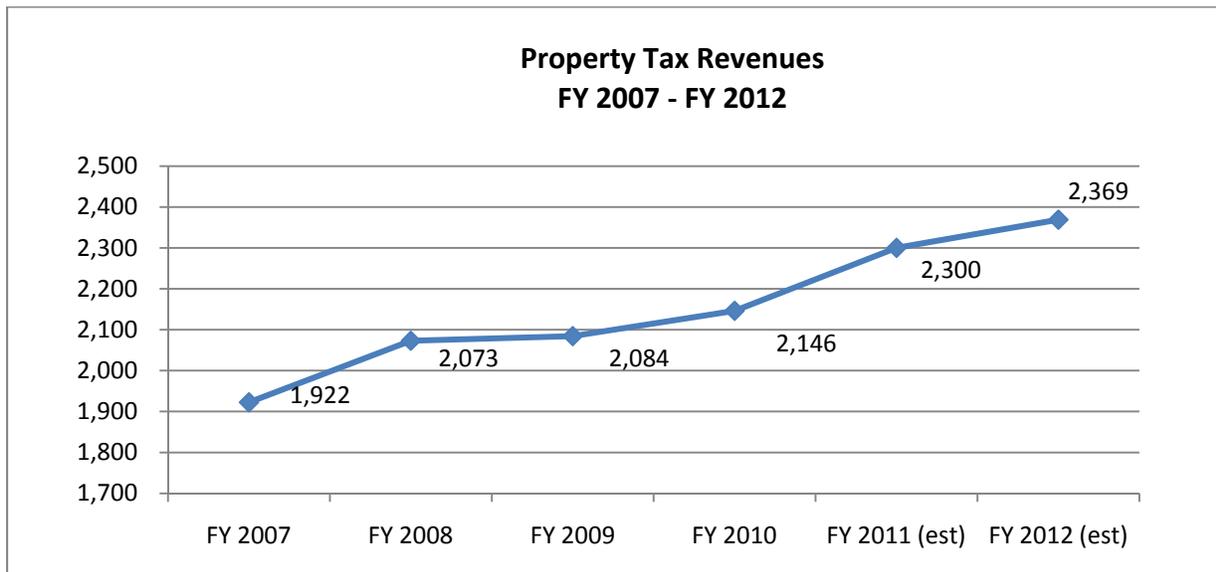
For the 2010-2011 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of 1.2046% of the taxable value their home. Pleasant Grove City will receive 17.31 percent of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45%

exemption in taxable value for a taxpayer’s primary residence. Thus, Pleasant Grove City would receive property tax totaling \$263.75 from a home with a market value of \$230,000.

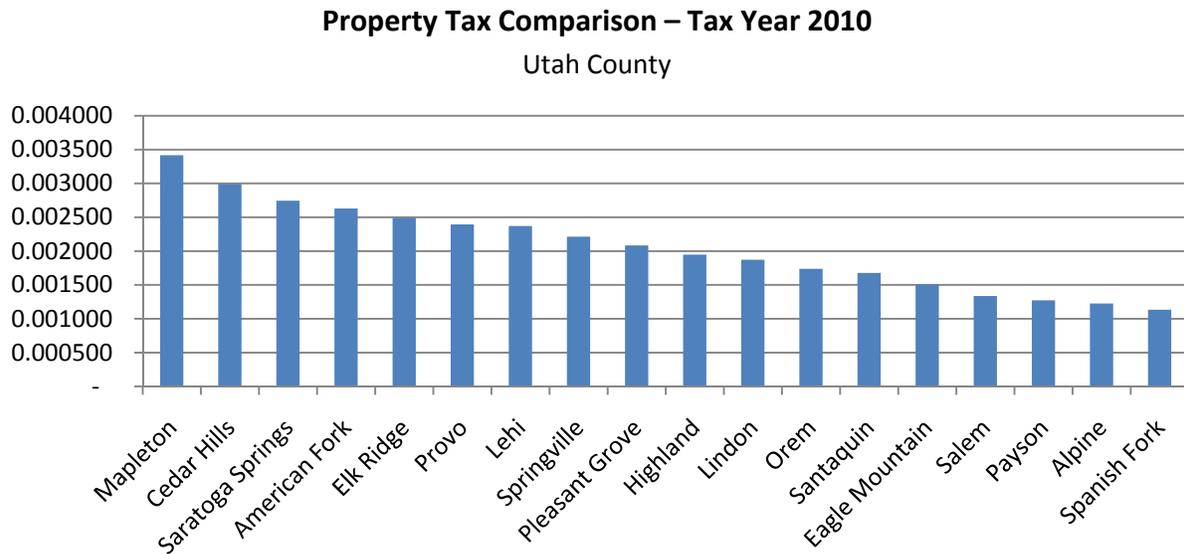
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations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

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

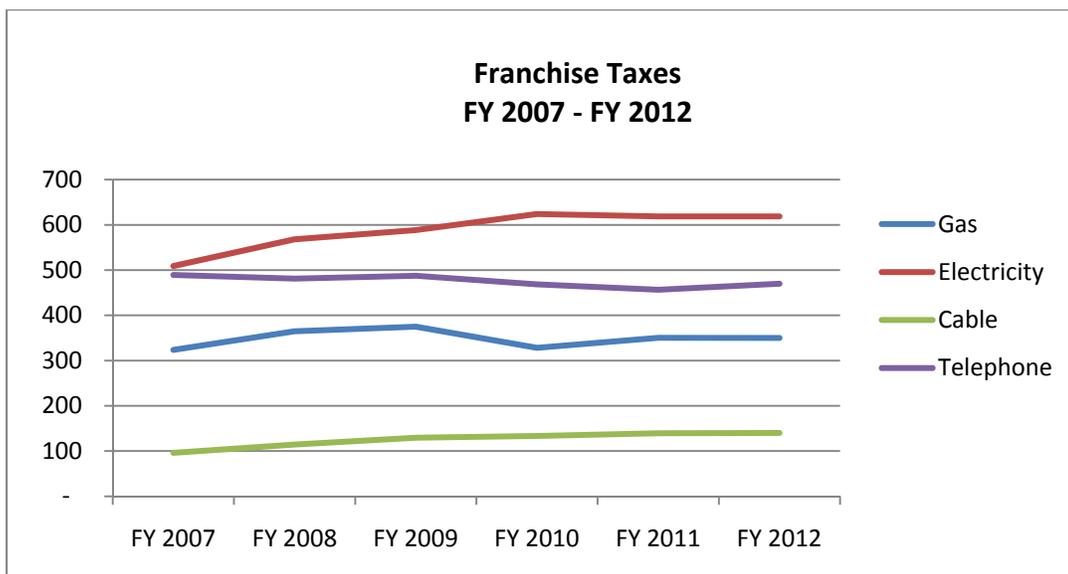
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values.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



Below is a chart showing the tax rates for cities in Utah County. The average property tax for the cities shown below is .002059 and the median is .002017. Pleasant Grove's rate for the 2011-2012 fiscal year is .002085.



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%. Pleasant Grove charges 5.051%. State law limits the franchise tax for telephone usage to 3.5%, which is the amount the City charges. Cable TV is assessed a franchise tax of 5%. As shown in the graph below, franchise taxes have increased gradually based on the number of customers in the City.



Special Revenue Activities

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

E911. All City residents are charged a \$1 tax on each phone line per month. This tax is used to fund emergency dispatch operations for both police and fire services. These revenues along with a transfer from the General Fund are used to pay for emergency operators 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 sport programs, for which a participation fee is charged. These fees are used for staffing and supplies used to run the programs.

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

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

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

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

Enterprise Activities

The City maintains four utilities: Water, Sewer, Storm Drain, and Garbage. 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 has adopted rates for each year through fiscal year 2014 and will provide current year budgets and five-year pro-forma financial projections in order to keep close watch on future needs. The fees established by the most recently completed rate study are shown below.

Culinary Water Table 101					
	2010	2011	2012	2013	2014
Base Fee	\$ 9.45	\$ 10.99	\$ 12.53	\$ 14.07	\$ 15.60
0 to 5,000 Gallons	\$ -	\$ -	\$ -	\$ -	\$ -
5,001 to 10,000 Gallons	\$ 1.26	\$ 1.47	\$ 1.67	\$ 1.88	\$ 2.08
10,001 to 15,000 Gallons	\$ 1.84	\$ 2.14	\$ 2.44	\$ 2.74	\$ 3.04
15,001 to 50,000 Gallons	\$ 2.63	\$ 3.06	\$ 3.49	\$ 3.92	\$ 4.34
50,001 and Above	\$ 3.15	\$ 3.66	\$ 4.18	\$ 4.69	\$ 5.20

Culinary Water Table 121					
	2010	2011	2012	2013	2014
Base Fee	\$ 9.45	\$ 10.99	\$ 12.53	\$ 14.07	\$ 15.60
0 to 5,000 Gallons	\$ -	\$ -	\$ -	\$ -	\$ -
5,001 to 10,000 Gallons	\$ 1.26	\$ 1.47	\$ 1.67	\$ 1.88	\$ 2.08
10,001 to 15,000 Gallons	\$ 1.37	\$ 1.59	\$ 1.82	\$ 2.04	\$ 2.26
15,001 to 50,000 Gallons	\$ 1.47	\$ 1.71	\$ 1.96	\$ 2.19	\$ 2.43
50,001 to 100,000 Gallons	\$ 1.58	\$ 1.84	\$ 2.09	\$ 2.35	\$ 2.61
100,001 and Above	\$ 1.68	\$ 1.95	\$ 2.23	\$ 2.50	\$ 2.77

Sanitary Sewer					
Rate Code	2010	2011	2012	2013	2014
321 Base Monthly Fee	\$ 16.61	\$ 18.75	\$ 20.90	\$ 23.04	\$ 25.18
Consumption (1k gal)	\$ 1.65	\$ 1.86	\$ 2.08	\$ 2.29	\$ 2.50

Pressurized Irrigation					
Rate Code	2010	2011	2012	2013	2014
Residential Rates					
Under .50 Acre	\$ 16.20	\$ 16.20	\$ 20.85	\$ 24.50	\$ 27.75
.50 Acre to .99 Acre	\$ 19.44	\$ 19.44	\$ 24.96	\$ 29.37	\$ 33.65
1 Acre and Above	\$ 21.60	\$ 21.60	\$ 29.07	\$ 34.25	\$ 39.54
Commercial Rates					
For commercial parcels in excess of 1.5 irrigable ac. - including schools, churches, and agricultural uses					
Base Fee			\$ 29.07	\$ 34.25	\$ 39.54
Per Sq Ft ('000s)			\$ 0.20	0.407	0.6104
- Area over 1.50 Acres					

Storm Drain					
Rate Code	2010	2011	2012	2013	2014
990 ESU	\$ 3.00	\$ 5.37	\$ 7.74	\$ 10.11	\$ 12.47

Consolidated Budget

All Funds

2011-2012 Proposed Budget

Financing Sources

Taxes & Special Assessments	9,723,383
Licenses & Permits	235,750
Intergovernmental Revenues	182,728
Charges for Services	13,682,657
Fines and Forfeitures	310,000
Miscellaneous Revenue	691,650
Developer Contributions	2,116,247
Other Sources	368,541
Total Financing Sources	27,310,956

Financing Uses

Salaries & Wages	6,983,116
Employee Benefits	3,021,415
Operating Expenditures	13,022,256
Equipment & Improvements	397,590
Capital Outlays	837,800
Debt Service	5,376,838
Total Financing Uses	29,639,015

Excess (Deficiency) of Financing Sources over Financing Uses	(2,328,059)
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Pleasant Grove City
2011-2012 Budget

Pleasant Grove



Utah's City of Trees

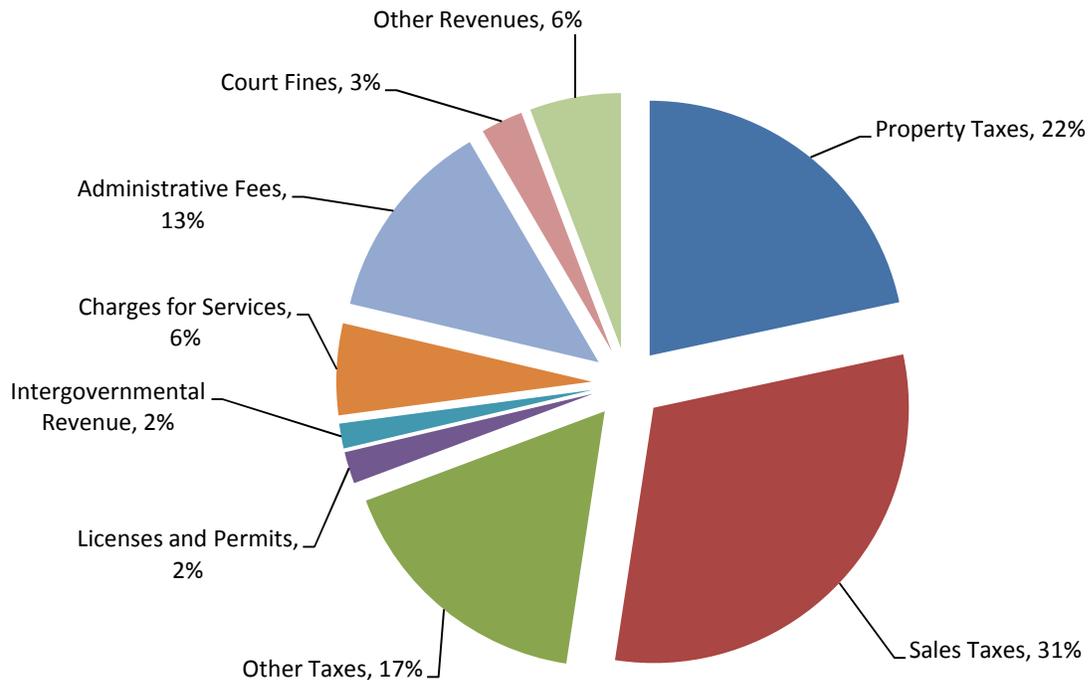
GENERAL FUND

Revenues

General Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Revenues	Beginning FY 2012 Budget
General Fund Revenues					
Property Taxes	2,381,001	2,460,000	2,460,000	2,460,000	2,530,000
Sales Taxes	3,308,260	3,350,000	3,350,000	3,350,000	3,600,000
Other Taxes	1,837,004	1,920,000	1,920,000	1,920,000	1,975,000
Licenses and Permits	212,077	235,750	235,750	235,750	235,750
Intergovernmental Revenue	446,994	338,600	345,872	338,600	182,728
Charges for Services	2,550,644	2,884,200	2,884,200	2,884,200	679,400
Administrative Fees	1,472,114	1,527,000	1,527,000	1,527,000	1,505,426
Court Fines	321,735	310,000	310,000	310,000	310,000
Other Revenues	376,059	444,249	445,285	444,247	676,396
Transfers In	27,200	-	-	-	-
Use of Fund Balance		542,941	542,941	542,941	
Total General Fund Revenues	12,933,088	14,012,741	14,021,050	14,012,741	11,694,704

General Fund Revenues



General Fund

	Prior Year Actual	Original FY 2010 Budget	Amended FY 2010 Budget	Estimated Actual Expenditures	Beginning FY 2011 Budget
Mayor & City Council					
Salaries & Wages	54,000	54,000	54,000	54,000	54,000
Benefits	86,089	86,500	86,500	86,500	75,850
Operating Expenditures	274,487	12,500	12,500	12,500	32,500
Total Mayor & Council	414,576	153,000	153,000	153,000	162,350
Municipal Court					
Salaries & Wages	166,904	155,600	155,600	155,600	123,500
Benefits	55,828	64,000	64,000	64,000	40,170
Operating Expenditures	151,630	122,000	122,000	122,000	122,000
Total Municipal Court	374,362	341,600	341,600	341,600	285,670
Other Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	394,899	918,575	915,141	915,141	866,728
Total Other Expenditures	394,899	918,575	915,141	915,141	866,728
Legal					
Salaries & Wages	143,859	151,250	144,050	144,050	134,000
Benefits	56,691	58,550	59,550	59,550	46,850
Operating Expenditures	54,861	61,080	68,280	68,280	68,280
Total Legal	255,411	270,880	271,880	271,880	249,130
Physical Facilities					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	349,778	292,335	292,335	264,260	184,760
Total Physical Facilities	349,778	292,335	292,335	264,260	184,760
Administrative Services					
Salaries & Wages	523,315	478,450	478,450	478,450	466,650
Benefits	194,816	193,300	193,300	193,300	197,150
Operating Expenditures	158,685	73,700	80,700	73,700	75,360
Total Administrative Serv	876,816	745,450	752,450	745,450	739,160

General Fund

	Prior Year Actual	Original FY 2010 Budget	Amended FY 2010 Budget	Estimated Actual Expenditures	Beginning FY 2011 Budget
Engineering					
Salaries & Wages	-	-	102,600	102,600	102,600
Benefits	-	-	40,300	40,300	39,750
Operating Expenditures	-	-	100,925	100,925	304,925
Total Engineering	-	-	243,825	243,825	447,275
Community Development					
Salaries & Wages	494,655	470,850	368,250	368,250	295,550
Benefits	229,343	249,950	210,650	210,650	170,150
Operating Expenditures	187,717	151,600	50,675	50,675	45,116
Total Community Develop	911,715	872,400	629,575	629,575	510,816
Police					
Salaries & Wages	1,598,276	1,631,500	1,631,500	1,631,500	1,624,000
Benefits	847,366	969,265	969,265	969,265	963,300
Operating Expenditures	550,017	579,800	590,506	590,506	497,020
Total Police	2,995,659	3,180,565	3,191,271	3,191,271	3,084,320
Fire					
Salaries & Wages	989,478	1,030,166	1,030,166	1,030,166	1,028,366
Benefits	378,762	482,614	482,614	482,614	476,450
Operating Expenditures	356,012	354,464	354,464	354,464	322,000
Total Fire	1,724,252	1,867,244	1,867,244	1,867,244	1,826,816
Animal Control					
Salaries & Wages	32,593	34,850	34,850	34,850	34,850
Benefits	3,472	3,400	3,400	3,400	3,400
Operating Expenditures	48,471	63,500	63,500	63,500	63,500
Total Animal Control	84,536	101,750	101,750	101,750	101,750
Streets					
Salaries & Wages	198,206	272,955	259,955	259,955	239,200
Benefits	111,927	158,563	146,563	146,563	131,555
Operating Expenditures	338,632	434,550	435,191	432,950	229,550
Total Streets	648,765	866,068	841,709	839,468	600,305

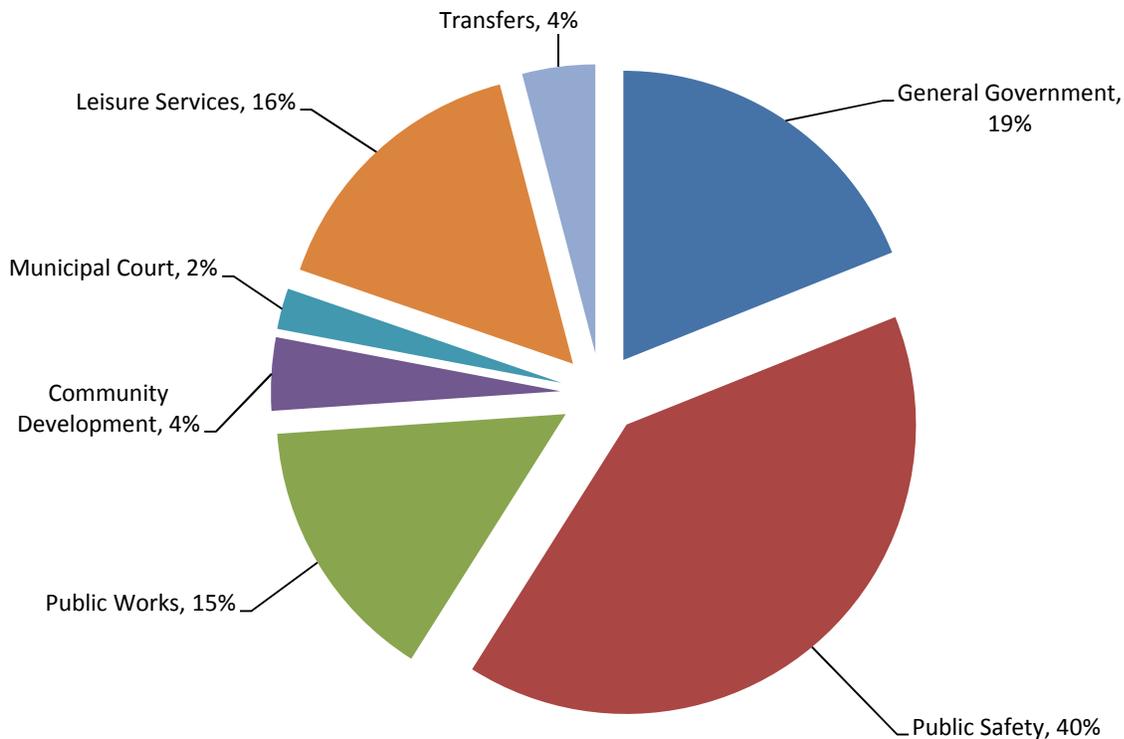
General Fund

	Prior Year Actual	Original FY 2010 Budget	Amended FY 2010 Budget	Estimated Actual Expenditures	Beginning FY 2011 Budget
Library					
Salaries & Wages	325,134	358,000	358,000	358,000	358,000
Benefits	78,763	82,350	82,350	82,350	86,950
Operating Expenditures	143,206	147,310	147,310	147,310	144,094
Total Library	547,103	587,660	587,660	587,660	589,044
Senior Citizen Center					
Salaries & Wages	36,278	37,240	37,240	37,240	37,240
Benefits	3,926	3,825	3,625	3,625	3,700
Operating Expenditures	8,933	4,300	4,300	4,300	4,300
Total Sr Citizen Center	49,137	45,365	45,165	45,165	45,240
Parks					
Salaries & Wages	447,327	487,100	487,100	487,100	460,800
Benefits	229,921	230,400	230,400	230,400	214,229
Operating Expenditures	160,965	217,459	217,459	196,319	219,611
Total Parks	838,213	934,959	934,959	913,819	894,640
Recreation					
Salaries & Wages	686,052	594,800	594,800	594,800	133,000
Benefits	136,711	123,600	123,600	123,600	80,950
Operating Expenditures	261,986	254,990	254,990	255,490	61,106
Total Recreation	1,084,749	973,390	973,390	973,890	275,056
Leisure Services					
Salaries & Wages	94,382	83,000	83,000	83,000	83,000
Benefits	40,155	37,150	40,150	40,150	37,850
Operating Expenditures	8,702	25,912	25,912	20,780	31,650
Total Leisure Services	143,239	146,062	149,062	143,930	152,500
Custodial Services					
Salaries & Wages	101,567	117,050	117,050	117,050	117,050
Benefits	29,395	31,800	32,800	32,800	32,925
Operating Expenditures	19,530	17,310	17,310	21,310	17,310
Total Custodial Services	150,492	166,160	167,160	171,160	167,285
Total Operating Expenditures	11,843,702	12,463,463	12,459,176	12,400,088	11,182,845

General Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Transfer To:					
Economic Development	150,000	50,000	50,000	50,000	134,600
Capital Projects	353,395	20,000	20,000	20,000	-
E911	150,000	138,100	138,100	138,100	63,100
Debt Service	-	118,578	118,578	118,578	-
Recreation Center	-	-	-	-	31,886
Swimming Pool	-	128,000	128,000	128,000	128,000
Arts Commission	-	-	-	-	17,612
Capital Equipment	-	-	-	-	136,661
Total Transfers	653,395	454,678	454,678	454,678	511,859
Total Operating Expenditures	11,843,702	12,463,463	12,459,176	12,400,088	11,182,845
Total Contribution to/(Use of) FB					-

General Fund Expenditures



Class C Road Fund

General Fund

	Prior Year Actual	Original FY 2010 Budget	Amended FY 2010 Budget	Estimated Actual Expenditures	Beginning FY 2011 Budget
Revenues					
Class C Road Funds	925,244	950,000	950,000	950,000	950,000
Safe Sidewalk Grant	-	20,000	-	-	-
Miscellaneous Revenues	8,152	5,000	5,000	5,000	5,000
Use of Fund Balance	-	-	-	-	172,688
Total Revenues	933,396	975,000	955,000	955,000	1,127,688
Expenditures					
Operating Expenditures	35,983	68,000	68,000	68,000	35,000
Lease Payments	24,414	27,500	27,500	27,500	27,500
Principal Payments	515,000	-	-	-	-
Interest Payments	256,305	-	-	-	-
Departmental Supplies	1,458,071	550,000	530,000	530,000	292,800
Transfer to Debt Service	-	771,160	771,160	771,160	772,388
Total Expenditures	2,289,772	1,416,660	1,396,660	1,396,660	1,127,688
Contribution to/(Use of) FB	(1,356,376)	(441,660)	(441,660)	(441,660)	-

Economic Development

General Fund

	Prior Year Actual	Original FY 2010 Budget	Amended FY 2010 Budget	Estimated Actual Expenditures	Beginning FY 2011 Budget
Revenues					
Interest	684	5,000	5,000	5,000	-
Other Revenue	-	-	2,300	2,300	5,000
Transfer from General Fund	-	50,000	50,000	50,000	134,600
Total Revenues	684	55,000	57,300	57,300	139,600
Expenditures					
Operating Expenditures	54,799	30,600	32,900	32,900	35,600
Contracted Services	98,364	104,000	104,000	104,000	104,000
Total Expenditures	153,163	134,600	136,900	136,900	139,600
Contribution to/(Use of) FB	(152,480)	(79,600)	(79,600)	(79,600)	-

SPECIAL REVENUE FUNDS

E911

Special Revenue Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
E911 Fees	-	200,000	200,000	200,000	200,000
Interest	-	5,000	5,000	5,000	5,000
Transfer from General Fund	-	138,100	138,100	138,100	63,100
Total Revenues	-	343,100	343,100	343,100	268,100
Expenditures					
Salaries & Wages	-	291,300	291,300	291,300	235,100
Benefits	-	76,100	76,100	76,100	80,300
Maintenance	-	35,000	35,000	35,000	35,000
Administrative Services - G/F	-	-	-	-	-
Operating Expenditures	-	11,200	11,200	11,200	11,200
Equipment	-	4,500	4,500	4,500	4,500
Total Expenditures	-	418,100	418,100	418,100	366,100
Contribution to/(Use of) FB	-	(75,000)	(75,000)	(75,000)	(98,000)

Swimming Pool

Special Revenue Fund

	Prior Year Actual	Original FY 2010 Budget	Amended FY 2010 Budget	Estimated Actual Expenditures	Beginning FY 2011 Budget
Revenues					
Swimming Pool Revenues	211,624	240,000	240,000	240,000	240,000
Concessions Sales	22,693	30,000	30,000	30,000	30,000
Transfer from General Fund	165,768	128,000	128,000	128,000	128,000
Total Revenues	400,085	398,000	398,000	398,000	398,000
Expenditures					
Salaries and Wages	212,028	224,000	224,000	224,000	224,000
Benefits	22,337	18,800	18,800	18,800	21,650
Concession Stands	16,491	20,000	20,000	20,000	20,000
Utilities	48,120	60,000	60,000	60,000	60,000
Operating Expenditures	78,516	58,200	58,200	58,200	55,350
Maintenance & Equipment	22,593	17,000	17,000	17,000	17,000
Total Expenditures	400,085	398,000	398,000	398,000	398,000

Cultural Arts

Special Revenue Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Youth Theatre	-	-	58,500	58,500	58,500
PG Players	-	-	4,700	6,000	5,000
Utah Children's Choir	-	-	20,000	20,000	18,274
Donations	-	-	-	-	-
Transfer from General Fund	-	-	17,612	15,000	17,612
Total Revenues	-	-	100,812	99,500	99,386
Expenditures					
Arts Council	-	-	8,812	8,000	8,800
Youth Theatre	-	-	59,500	59,500	59,250
PG Players	-	-	11,500	11,000	11,500
Utah Children's Choir	-	-	21,000	21,000	19,200
Other Expenditures	-	-	-	-	-
Total Expenditures	-	-	100,812	99,500	98,750
Contribution to/(Use of) FB	-	-	-	-	636

Recreation Programs

Special Revenue Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Recreation Fee Revenues	-	-	540,000	540,000	540,000
Comm Center Revenues	-	-	225,000	280,000	280,000
Recreation Concessions	-	-	20,000	20,000	20,000
Transfer from General Fund	-	-	31,886	31,886	31,886
Total Revenues	-	-	816,886	871,886	871,886
Expenditures					
Part Time Wages	-	-	461,800	525,727	524,060
FICA	-	-	35,328	40,218	40,091
State Insurance	-	-	8,543	9,726	9,695
Power Expense	-	-	23,000	23,000	23,000
Program Supplies & Equipment	-	-	116,000	116,000	116,000
Contracted Services	-	-	41,140	41,140	37,740
Concession Stand Expense	-	-	24,000	24,000	24,000
Comm Center - Heating	-	-	35,000	31,500	34,000
Comm Center - Power	-	-	66,000	51,000	56,000
Comm Center - Bldg Maint	-	-	6,075	7,300	7,300
Total Expenditures	-	-	816,886	869,611	871,886
Contribution to/(Use of) FB	-	-	-	2,275	-

Redevelopment Agency

Special Revenue

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Hammond Project					
Tax Increment Revenue	123,612	120,000	120,000	153,604	150,000
Developer Contribution	1,325,459	1,328,285	1,328,285	1,547,893	1,776,160
Interest	-	-	-		
General					
700 South					
Tax Increment Revenue	298,981	285,000	285,000	-	-
Commercial Business District					
Tax Increment Revenue	92,592	90,000	90,000	116,574	-
Total Revenues	1,840,643	1,823,285	1,823,285	1,818,071	1,926,160
Expenditures					
Hammond Project					
Operating Expenditures	90,099	-	-	36	
Debt Service Payments	1,325,459	1,328,285	1,328,285	1,547,893	1,776,160
Agent Fees	2,000	2,000	2,000	2,000	2,000
700 South					
Note Payable		-	-	-	-
Commercial Business District					
Note Payable		-	-	-	-
Other Expenditures	4,824				
Administrative Fee		12,000	12,000		-
Total Expenditures	1,422,381	1,342,285	1,342,285	1,549,929	1,778,160
Transfers in/(Out)					
Transfer to General Fund		-	-	-	-
Total Transfers	-	-	-	-	-
Contribution to/(Use of) FB	418,262	481,000	481,000	268,142	148,000

Library Grants

Special Revenue Fund

	Prior Year Actual	Original FY 2010 Budget	Amended FY 2010 Budget	Estimated Actual Expenditures	Beginning FY 2011 Budget
Revenues					
Title 1 Federal Grants	8,123	-	-	8,396	-
Interest	327	250	250	-	250
Donations	3,747	4,000	4,000	1,000	4,000
Total Revenues	12,197	4,250	4,250	9,396	4,250
Expenditures					
Title 1 Grant Purchases	16,856	-	-	8,396	-
Purchases from Gifts	2,915	4,250	4,250	4,250	4,250
Total Expenditures	19,771	4,250	4,250	12,646	4,250
Contribution to/(Use of) FB	(7,573)	-	-	(3,250)	-

Municipal Building Authority

Special Revenue Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Total Revenues	-	-	-	-	-
Expenditures					
Transfer to Capital Projects		-	-	-	40,030
Total Expenditures	-	-	-	-	40,030
Contribution to/(Use of) FB	-	-	-	-	(40,030)

Debt Service

Debt Service

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Property Tax Revenue	353,727	319,383	319,383	319,383	318,383
Interest	232	-	-	-	-
Transfer from General Fund		118,578	118,578	118,578	-
Transfer from Road Impact		377,436	377,436	377,436	100,087
Transfer from Capital Projects		-	-	-	277,436
Transfer from Sewer		-	-	-	-
Transfer from Storm Drain		-	-	-	-
Transfer from Class C	-	771,160	771,160	771,160	772,388
Total Revenues	353,959	1,586,557	1,586,557	1,586,557	1,468,294
Expenditures					
Principal Payments	120,000	931,834	931,834	931,834	910,500
Interest on Bonds	196,883	650,323	650,323	650,323	553,294
Trustee Fees	1,950	4,400	4,400	4,400	4,500
Total Expenditures	318,833	1,586,557	1,586,557	1,586,557	1,468,294
Contribution to/(Use of) FB	35,127	-	-	-	-

CAPITAL PROJECT FUNDS

Capital Projects

Capital Projects Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Interest Income	-	-	-	-	-
EECBG Grant	-	193,000	193,000	193,000	-
Other Grants	-	-	-	33,913	-
Loan Proceeds	231,595	-	-	-	-
Other Income	130,323	-	-	90,118	-
Transfer from MBA Fund	-	-	-	-	40,030
Transfer from General Fund	353,395	20,000	20,000	877,436	-
Use of Fund Balance		57,000	57,000	-	-
Total Revenues	715,313	270,000	270,000	1,194,467	40,030
Expenditures					
Capital Projects	2,146,214	-	-	49,857	385,000
Energy Project	-	250,000	250,000	250,000	-
Locust Ave Property Purch	-	-	-	401,036	-
2000 W UDOT Escrow	-	-	-	155,295	-
Principal Payments	-	-	-	-	-
Interest Payments	62,573	-	-	-	-
Transfer to Debt Service	-	-	-	-	277,436
Transfer to Capital Equip	-	-	-	-	40,000
Total Expenditures	2,208,786	250,000	250,000	856,188	702,436
Contribution to/(Use of) FB	(1,493,473)	20,000	20,000	338,279	(662,406)

Impact Fees

Capital Projects

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Recreation Impact Fees	52,304	-	-	41,902	
Fire Impact Fees	11,975	-	-	4,502	
Police Impact Fees	12,096	-	-	4,548	
Road Impact Fees	116,306	150,000	150,000	61,078	100,087
Interest	21,526	-	-	6,111	
Transfer from Class C					
Total Revenues	214,207	150,000	150,000	118,140	100,087
Expenditures					
Parks Projects		-	-	-	-
Fire & EMS Projects	342,000	-	-	-	-
Police Projects	38,000	-	-	226,937	160,000
Road Projects	8,699	-	-	-	-
Principal Payments	203,000	-	-	-	-
Interest Payments	171,797	-	-	-	-
Transfer to Debt Service		377,436	377,436	377,436	100,087
Total Expenditures	763,496	377,436	377,436	604,373	260,087
Contribution to/(Use of) FB	(549,289)	(227,436)	(227,436)	(486,233)	(160,000)

Capital Equipment

Capital Equipment Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Lease Proceeds					364,541
Transfer from General Fund					136,661
Transfer from General CIP					40,000
Total Revenues	-	-	-	-	541,202
Expenditures					
Fleet Purchases					212,036
Copier Purchases					61,964
Computer Purchases					90,540
Principal Payment					129,063
Interest Payment					-
Reserved for Fleet					41,024
Reserved for Computers					6,575
Total Expenditures	-	-	-	-	541,202
Contribution to/(Use of) FB	-	-	-	-	-

ENTERPRISE FUNDS

Sanitation

Enterprise Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Garbage Collection Fees				1,100,000	1,100,000
Recycling Fees				289,800	289,800
Interest				-	-
Total Revenues	-	-	-	1,389,800	1,389,800
Expenditures					
Garbage Collection				504,800	504,800
Tipping Fees				330,000	330,000
Recycling Collection				260,000	260,000
Administration Fee				295,000	295,000
Total Expenditures	-	-	-	1,389,800	1,389,800
Contribution to/(Use of) FB	-	-	-	-	-

Storm Drain

Enterprise Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Storm Drain Fee	403,213	455,000	455,000	562,482	1,040,290
Storm Drain Impact Fee	14,367	25,000	25,000	40,000	40,000
Interest	1,528	240,000	240,000	1,008	-
Bond Proceeds	-	-	-	5,674,792	-
Total Revenues	419,108	720,000	720,000	6,278,282	1,080,290
Expenditures					
Salaries & Wages	85,713	94,175	94,175	82,200	113,900
Benefits	43,272	55,050	55,050	56,540	77,900
GF Administrative Charge	88,055	121,550	121,550	109,767	114,158
Depreciation	3,940	20,000	20,000	4,098	4,262
Operating Expenditures	312,642	425,225	425,225	6,054,067	614,000
Total Expenditures	533,622	716,000	716,000	6,306,672	924,220
Contribution to/(Use of) FB	(114,514)	4,000	4,000	(28,390)	156,070

Water

Enterprise Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Culinary Water Sales	\$ 1,671,055	\$ 3,585,000	\$ 3,585,000	\$ 1,829,909	\$ 2,515,695
Secondary Water Sales	1,181,043	1,100,000	1,100,000	1,240,000	1,523,545
Irrigation Water Rental	43,787	19,000	19,000	43,787	-
Cul Water Installation	8,115	15,000	15,000	9,437	10,760
Sec Water Installation	118,970	50,000	50,000	-	-
Miscellaneous Revenues	22,485	10,000	10,000	14,716	17,476
Interest	15,321	50,000	50,000	-	-
Impact Fees	99,668	150,000	150,000	75,000	75,000
Developer Contributions	116,412	-	-	-	-
Transfers In	-	-	-	1,417,525	-
Total Revenues	\$ 3,276,855	\$ 4,979,000	\$ 4,979,000	\$ 4,630,374	\$ 4,142,476
Expenditures					
Salaries & Wages	\$ 276,235	\$ 289,550	\$ 289,550	\$ 284,800	\$ 341,800
Benefits	119,137	135,550	135,550	154,033	169,800
Power Expense	121,504	150,000	150,000	126,364	201,982
Administrative Services	673,203	812,430	812,430	768,185	843,834
Metro Water Lease	261,586	236,500	236,500	327,734	402,089
Bond Principal Payments	-	724,800	724,800	769,851	793,064
Bond Interest Payments	979,304	1,131,907	1,131,907	1,106,563	1,082,696
Irrigation Water Assessments	136,764	110,000	110,000	142,234	147,923
Depreciation	1,096,118	941,400	941,400	-	-
Operating Expenditures	312,376	478,659	478,659	1,052,430	1,205,995
Total Expenditures	3,976,225	5,010,796	5,010,796	4,732,194	5,189,183
Contribution to/(Use of) FB	\$ (699,370)	\$ (31,796)	\$ (31,796)	\$ (101,820)	\$ (1,046,707)

Sewer Fund

Enterprise Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
Sewer Fees	2,951,186	2,800,000	2,800,000	3,332,252	3,713,319
Connection Fees	8,745	35,000	35,000	10,745	9,745
Sewer Impact Fees	68,432	100,000	100,000	45,000	125,000
Miscellaneous Revenues	1,467	-	-	-	1,635
Interest Earnings	22,702	230,000	230,000	22,702	50,092
Total Revenues	3,052,532	3,165,000	3,165,000	3,410,699	3,899,791
Expenditures					
Salaries & Wages	260,340	242,950	242,950	271,576	252,450
Benefits	116,736	123,950	123,950	121,544	140,150
Charges for Treatment	1,699,691	1,650,000	1,650,000	2,158,607	2,244,951
Administrative Services	659,949	481,950	481,950	547,434	547,434
Depreciation	237,643	250,000	250,000	-	-
Bond Principal Payments	-	95,800	95,800	99,600	102,800
Bond Interest Payments	21,144	37,010	37,010	33,223	29,261
Operating Expenditures	142,907	689,200	689,200	1,786,449	1,106,378
Total Expenditures	3,138,410	3,570,860	3,570,860	5,018,433	4,423,424
Contribution to/(Use of) FB	(85,878)	(405,860)	(405,860)	(1,607,734)	(523,633)

INTERNAL SERVICE FUNDS

Risk Management

Internal Service Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
36-100 Unemployment Premiums	28,935	-	-	40,000	40,000
Total Revenues	28,935	-	-	40,000	40,000
Expenditures					
40-180 Unemployment Expense	7,428	7,500	7,500	47,500	27,500
Total Expenditures	7,428	7,500	7,500	47,500	27,500
Contribution to/(Use of) FB	21,508	(7,500)	(7,500)	(7,500)	12,500

Dental Fund

Internal Service Fund

	Prior Year Actual	Original FY 2011 Budget	Amended FY 2011 Budget	Estimated Actual Expenditures	Beginning FY 2012 Budget
Revenues					
38-550 Employee Premiums	29,902	33,700	33,700	33,700	33,700
38-560 Employer Premiums	114,492	106,900	106,900	106,900	106,900
Total Revenues	144,394	140,600	140,600	140,600	140,600
Expenditures					
40-110 Dental Claims	88,210	130,000	130,000	130,000	130,000
Total Expenditures	88,210	130,000	130,000	130,000	130,000
Contribution to/(Use of) FB	56,183	10,600	10,600	10,600	10,600

5 Year Projected Budgets
Enterprise Funds

Pleasant Grove



Utah's City of Trees

Pleasant Grove City
 5 Yr Proforma Income Statement
 Culinary Water

	2012	2013	2014	2015	2016
Culinary Water					
Water Sales	2,515,695	2,869,654	3,317,320	3,416,839	3,519,344
Water Initiation Fee	17,476	19,624	21,757	22,410	23,082
Installation Fees	10,760	12,082	13,396	13,798	14,212
Irrigation Water Rental	-	-	-	-	-
Water Turn-On Charges	-	-	-	-	-
Total Culinary Water	2,543,931	2,901,360	3,352,473	3,453,047	3,556,639
Operating Expenses					
Wages	316,193	360,341	374,754	389,745	405,334
Part Time Wages	7,800	8,112	8,436	8,774	9,125
Retirement	49,959	56,168	58,415	60,752	63,182
FICA	28,370	31,915	33,191	34,519	35,900
Health Insurance	85,707	107,921	117,633	128,221	139,760
Life Insurance	1,168	1,415	1,471	1,530	1,591
State Insurance	7,348	8,272	8,603	8,947	9,305
Meetings & Memberships	9,467	9,846	10,240	10,649	11,075
Publication Expense	1,723	1,792	1,863	1,938	2,015
Office Expense	30,542	31,764	33,034	34,356	35,730
Vehicle Expense	25,699	26,727	27,796	28,908	30,064
Power Expense	201,982	210,061	218,464	227,202	236,291
Telephone Expense	3,324	3,457	3,595	3,739	3,888
Cellular Services	5,628	5,854	6,088	6,331	6,584
Audit	9,194	9,561	9,944	10,342	10,755
Engineering	55,458	57,676	59,983	62,382	64,878
Street Repairs	8,954	9,312	9,685	10,072	10,475
Administrative Fee	557,460	579,759	602,949	627,067	652,149
Lease Payments	12,268	12,758	13,269	13,799	14,351
Shop Rental	-	-	-	-	-
Metro Water Lease	340,843	340,843	340,843	175,000	175,000
Meter Purchases	1,400	1,456	1,515	1,575	1,638
Departmental Supplies	88,509	92,050	95,732	99,561	103,543
Insurance & Bonds	35,336	36,750	38,220	39,748	41,338
Irrigation Water Assessments	-	-	-	-	-
Repair & Maintenance	145,191	150,998	157,038	163,320	169,853
Secondary Water Phase II	-	-	-	-	-
Miscellaneous Expense	129,609	134,794	140,185	145,793	151,625
Equipment	1,293	1,345	1,399	1,455	1,513
Technology	275	286	297	309	321
Trustee Fees	2,600	2,704	2,812	2,925	3,042
Pump and SCADA Rehab	-	-	-	-	-
Fire Hydrant/Valve Program	-	-	-	-	-
Master Plan Updates	3,713	3,861	4,016	4,176	4,343
Transfer to Secondary From LYRB Study					
Total Expenses	2,383,587	2,297,797	2,381,471	2,303,134	2,394,670

Pleasant Grove City

5 Yr Proforma Income Statement

Culinary Water

	2012	2013	2014	2015	2016
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-		
Bond Interest	(113,173)	(109,226)	(102,287)	(95,244)	(87,911)
Other Interest	-	-	-		
Impact Fees	75,000	75,000	75,000	75,000	75,000
Transfer Out	-	-	-	-	-
Total Non-Op Rev/(Exp)	<u>(15,970)</u>	<u>(34,226)</u>	<u>(27,287)</u>	<u>(20,244)</u>	<u>(12,911)</u>
Change in Net Assets (Cash)	<u>144,373</u>	<u>569,338</u>	<u>943,715</u>	<u>1,129,669</u>	<u>1,149,057</u>
Debt Principal Payments					
1994 Water Bonds	23,000	23,000	23,000	23,000	24,000
2002A Water Bonds	9,000	9,000	9,000	9,000	9,000
2002 Sales Tax Bonds	37,800	39,600	40,800	42,600	45,000
2002B Water Bonds	78,000	80,000	85,000	88,000	90,000
2004 Water Bonds	69,000	70,000	73,000	74,000	75,000
2006 Water Bonds	16,000	16,000	16,000	17,000	17,000
Drinking Water Board	-	38,000	39,000	40,000	42,000
Canal Enclosure	264	275	286	297	309
Total Debt Principal Payments	<u>233,064</u>	<u>275,875</u>	<u>286,086</u>	<u>293,897</u>	<u>302,309</u>
Capital Projects					
Replace 1", 2", and 4" Lines	-		307,697		
Replace 6" DIP Distribution Lines (Blackhawk Cir)				494,803	
Replace Distribution Lines with 8" (1350 E 350 N)				157,873	
Replace 6" Distribution Lines with 8" (850 E 1200 N)					922,055
Distribution Lines with 8"					635,806
Replace 6" Distribution Lines with 8"					633,246
Battle Creek Tank PRV Vault Repair	70,000				
Manila Water System Chlorination	80,000				
2000 W State Street 12" Upsize	10,000				
Battle Creek Environmental Study	50,000				
Master Plan Update	35,000				
Utility Relocation	254,253	254,253	254,253		
Total Capital Projects	<u>499,253</u>	<u>254,253</u>	<u>561,950</u>	<u>652,676</u>	<u>2,191,107</u>
Net Cash Contribution	(587,944)	39,210	95,679	183,096	(1,344,359)

Pleasant Grove City
5 Yr Proforma Income Statement
Secondary Water

	2012	2013	2014	2015	2016
Secondary Water					
Secondary Water Sales	1,523,545	1,858,725	2,197,571	2,263,498	2,331,403
Secondary Water Installation	-	-	-	-	-
Water Turn-On Charges					
Total Secondary Water	<u>1,523,545</u>	<u>1,858,725</u>	<u>2,197,571</u>	<u>2,263,498</u>	<u>2,331,403</u>
Operating Expenses					
Wages	45,659	47,486	49,385	51,360	53,415
Retirement	5,636	5,861	6,096	6,340	6,593
FICA	2,318	2,411	2,507	2,607	2,712
Health Insurance	14,236	14,805	15,398	16,014	16,654
Life Insurance	681	708	737	766	797
State Insurance	121	126	131	136	142
Engineering	20,800	21,632	22,497	23,397	24,333
Water Assessments	147,923	153,840	159,994	166,394	173,050
Administrative Fee	286,374	297,829	309,742	322,132	335,017
Repair & Maintenance	72,806	75,718	78,747	81,897	85,173
Trustee Fees	7,800	8,112	8,436	8,774	9,125
Total Expenses	<u>604,355</u>	<u>628,529</u>	<u>653,670</u>	<u>679,817</u>	<u>707,010</u>
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Bond Interest	(991,726)	(485,188)	(943,901)	(454,188)	(436,688)
Other Interest	-	-	-	-	-
Impact Fees	-	-	-	-	-
Transfer Out					
Total Non-Op Rev/(Exp)	<u>(991,726)</u>	<u>(485,188)</u>	<u>(943,901)</u>	<u>(454,188)</u>	<u>(436,688)</u>
Developer Contributions					
Depreciation/Amort					
Change in Net Assets (Cash)	<u>144,040</u>	<u>745,009</u>	<u>600,000</u>	<u>1,129,494</u>	<u>1,187,706</u>
Debt Principal Payments					
2006 Bonds	300,000	300,000	325,000	350,000	350,000
2008 Bonds	260,000	275,000	275,000	285,000	300,000
Future Bonds					
Total Principal Payments	560,000	575,000	600,000	635,000	650,000
Capital Expenditures					
Fugal Well					
No Name Spring	289,406	-			
Joint Replacement		50,000	50,000	50,000	50,000
Total Capital Projects	289,406	50,000	50,000	50,000	50,000
Net Cash Contributions	(705,366)	120,009	(50,000)	444,494	487,706

Pleasant Grove City
5 Yr Proforma Income Statement
Sewer Fund

	2012	2013	2014	2015	2016
Revenues					
Sewer Service Revenue	3,713,319	4,094,385	4,474,264	4,608,492	4,746,747
Connections Fees	9,745	10,745	11,742	11,000	11,000
Miscellaneous Revenue	1,635	1,803	1,970	1,500	1,500
Total Revenue	3,724,698	4,106,932	4,487,976	4,620,992	4,759,247
Operating Expenses					
Wages	255,000	262,660	301,571	313,634	326,179
Part Time Wages	8,150	8,395	8,647	8,992	9,352
Retirement	19,508	20,094	26,887	27,962	29,080
FICA	20,131	20,736	23,732	24,681	25,668
Health Insurance	68,516	74,682	95,626	104,232	113,613
Life Insurance	1,408	1,450	1,494	1,554	1,616
State Insurance	5,725	5,897	6,074	6,317	6,570
Meetings & Memberships	3,185	3,312	3,445	3,582	3,726
Publication Expense	-	-	-	-	-
Office Expense	18,830	19,583	20,366	21,181	22,028
Vehicle Expense	9,548	9,930	10,327	10,740	11,170
Power Expense	920	957	995	1,035	1,076
Telephone Expense	2,061	2,143	2,229	2,318	2,411
Cellular Services	618	643	669	695	723
Legal Services	-	-	-	-	-
Audit	6,490	6,749	7,019	7,300	7,592
Engineering	36,091	37,535	39,036	40,598	42,222
Charges for Treatment	2,244,951	2,334,749	2,428,139	2,525,265	2,626,276
Pretreatment Sampling	-	-	-	-	-
Street Repairs	5,131	5,336	5,549	5,771	6,002
Administrative Fee	569,331	592,105	615,789	640,420	666,037
Lease Payments	13,114	13,639	14,185	14,752	15,342
Shop Rental	-	-	-	-	-
Departmental Supplies	8,664	9,010	9,370	9,745	10,135
Insurance & Bonds	21,321	22,174	23,061	23,983	24,943
Trustee Fees	-	-	-	-	-
Repair & Maintenance	5,719	5,947	6,185	6,433	6,690
Miscellaneous Expense	12,043	12,525	13,026	13,547	14,088
Equipment	672	699	727	756	786
	3,907	4,064	4,226	4,395	4,571
Total Expenses	3,341,033	3,475,013	3,668,372	3,819,888	3,977,895

Pleasant Grove City
5 Yr Proforma Income Statement
Sewer Fund

	2012	2013	2014	2015	2016
Non-Operating Revenues/(Expenditures)					
Interest Revenue	50,092	37,923	37,006	5,000	5,000
Interest - Bonds	(29,261)	(25,113)	(23,480)	(21,733)	(19,849)
Interest - Other					
Impact Fees	125,000	125,000	125,000	125,000	125,000
Transfer to 2nd Water	(534,034)	-	-	-	-
Total Non-Op Rev/(Exp)	(388,203)	137,810	138,526		
Change in Net Assets (Cash)	(4,537)	769,729	958,130	801,104	781,351
Debt Principal Payments					
2001 Sewer Bonds	65,000				
2002 Sales Tax Bonds	37,800	39,600	40,800	42,600	45,000
Future Bonds					
Total Principal Payment	102,800	39,600	40,800	42,600	45,000
Capital Expenditures					
South Side Improvement 10" Nathaniel/Loader Diversion	57,572		499,041		
100 West Improvements		357,944			
Garden Drive Improvements					
200 South Improvements		382,287			
1100 North Improvements		149,315			
1300 West/State Street Upgrade			133,686		
500 East Improvements					182,499
700 So - 13th West to 500 W State Street - PG Blvd					
200 So 700 S - West Boundary					
Gateway Improvements	461,010				
Insituform	200,000	200,000	200,000	200,000	200,000
Total Capital Expenditures	718,582	1,089,546	832,727	200,000	382,499
Net Cash Contribution/(Use)	(825,919)	(359,417)	84,603	558,504	353,852

Pleasant Grove City
 5 Yr Proforma Income Statement
 Storm Drain

	2012	2013	2014	2015	2016
Storm Drain Fees	1,040,290	1,358,828	1,676,023	1,726,303	1,778,092
Operating Expenses					
Wages	122,707	127,615	132,719	138,028	143,549
Part Time Wages	1,841	1,915	1,992	2,071	2,154
Retirement	22,103	22,987	23,906	24,862	25,857
FICA	9,004	9,364	9,739	10,128	10,534
Health Insurance	39,373	42,916	46,778	50,989	55,578
Life Insurance	258	269	279	291	302
State Insurance	2,087	2,170	2,257	2,347	2,441
Meetings & Memberships	1,290	1,342	1,395	1,451	1,509
Vehicle Expense	9,790	10,181	10,589	11,012	11,453
Cellular Services	-	-	-	-	-
Engineering	48,044	49,966	51,965	54,043	56,205
Shop Rental	-	-	-	-	-
Lease Payment	8,923	9,280	9,651	10,037	10,439
Administrative Fee	114,158	118,724	123,473	128,412	133,548
Departmental Supplies	4,262	4,432	4,610	4,794	4,986
Special Projects	-	-	-	-	-
Miscellaneous Expense	34,527	35,909	37,345	38,839	40,392
Equipment	220	228	237	247	257
MS4 Permit	26,000	27,040	28,122	29,247	30,417
	14,702	13,322	11,708	12,176	12,663
Total Expenses	459,288	477,660	496,766	518,976	542,284
Non-Operating Revenues/(Expenditures)					
Interest Revenue	5,000	5,000	5,000	5,000	5,000
Interest Expense	(13,331)	(12,557)	(11,740)	(10,867)	(9,925)
Impact Fees	40,000	40,000	40,000	40,000	40,000
Total Non-Op Rev/(Exp)	136,164	32,443	33,260	34,133	35,075
Change in Net Assets (Cash)	717,166	913,611	1,212,516	1,241,461	1,270,883

Pleasant Grove City

5 Yr Proforma Income Statement

Storm Drain

	2012	2013	2014	2015	2016
Debt Principal Payments					
2002 Sales Tax	(18,900)	(19,800)	(20,400)	(21,300)	(22,500)
Future Bonds	(140,000)	(455,000)	(455,000)	(455,000)	(455,000)
Future Bonds				(294,032)	(294,032)
Total Debt Principal Payments	(158,900)	(474,800)	(475,400)	(770,332)	(771,532)
Capital Expenditures					
Lindon Hollow					
Lindon Hollow Construction	228,410				
Land Purchase	1,323,000				
Battle Creek/Grove Creek Piping	3,000,000				
Land Purchase	2,448,590				
Land Purchase			750,000		
Anderson Park Detention/Piping				1,173,952	
Land Purchase				1,310,882	731,538
400 North Piping and Detention					
Revenue Bonds	(7,000,000)			(2,484,834)	
Total Capital Projects	-	-	750,000	-	731,538
Net Cash Contribution	558,266	438,811	(12,884)	471,129	(232,187)

Other Information

Pleasant Grove



Utah's City of Trees

Fee Schedule

Debt Service Schedules

Fund Balances

Employee Costs

Fox Hollow

FEE SCHEDULE

	Current Fee	Proposed Fee
BUSINESS LICENSING		
<u>Commercial/Industrial/Manufacturing</u>		
Commercial/Industrial/Manufacturing	\$75	N/C

<u>Home Occupation</u>		
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

<u>Temporary Use</u>		
Residential Solicitation	\$15	\$25
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
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

<u>Amusement Devices</u>		
Annual Fee	\$50	N/C
Change of Location/Transfer fee	\$25	N/C

CEMETERY		
<u>Grave Spot or Space</u>	Res/Non-Res	Res/Non-Res
Grave Spot or Space	\$400/\$1000	N/C
Babyland	\$400/\$1000	N/C
Infants	\$400/\$1000	N/C
Cremations (up to 8 per spot 2'x2')	\$400/\$1000	N/C

FEE SCHEDULE

	Current Fee	Proposed Fee
<u>Opening and Closing</u>		
Single	\$250/\$500	N/C
Double Deep 1st	\$500/\$1,000	N/C
Double Deep 2nd	\$250/\$500	N/C
Cremations	\$100/\$500	N/C
Infants	\$125/\$250	N/C

<u>Additional Fees</u>		
Holidays & Sundays	\$150 flat fee	N/C
Saturdays	\$150 flat fee	N/C
Weekday Overtime	\$150 flat fee	N/C
Transfer Fee	\$25	\$50

<u>Disinterment</u>		
Under 4'	\$400 flat fee	\$1,200 flat fee
Over 4'	\$800 flat fee	\$1,200 flat fee
Double Deep	\$1,200 flat fee	\$1,500 flat fee

COMMUNITY ARTS

Center Stage Theater

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

Utah Children's Choir

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

COMMUNITY CENTER

Res/Non-Res

Res/Non-Res

Family Pass

Annual	\$325/\$405	N/C
Semi Annual	\$180/\$225	N/C
Monthly	\$32.50/\$40.50	N/C

FEE SCHEDULE

	Current Fee	Proposed Fee
<u>Couple Pass</u>		
Annual	\$250/\$310	N/C
Semi Annual	\$140/\$170	N/C
Monthly	\$25/\$27	N/C

<u>Senior Couple Pass</u>		
Annual	\$140/\$175	N/C
Semi Annual	\$80/\$95	N/C
Monthly	\$14/\$17.50	N/C

<u>Individual Pass</u>		
Annual	\$150/\$190	N/C
Semi Annual	\$80/\$95	N/C
Monthly	\$15/\$19	N/C

<u>Senior Individual Pass</u>		
Annual	\$75/\$95	N/C
Semi Annual	\$40/\$55	N/C
Monthly	\$7.50/\$9.50	N/C

<u>Student Pass</u>		
Annual	\$95/\$120	N/C
Semi Annual	\$53/\$70	N/C
Monthly	\$9.50/\$12	N/C

<u>Daily Admission Fees</u>		
Adults (16-54 years old)	\$3	N/C
Youth (4-15 years old)	\$2.50	N/C
Seniors 55+	\$2	N/C
Track Only	\$0.50	\$1

<u>Funshine - per month</u>		
Tues/Thurs - 2 hours	\$48	\$50
Mon/Wed - 2 hours	\$48	\$50
Tues/Thurs - 2.5 hours	\$60	\$62
Mon/Wed/Fri - 2.5 hours	\$83	\$85

<u>Gymnastics</u>		
Fall/Winter - per month - 1 wk	\$22.50/\$50	N/C
Fall/Winter - per month - 2 wk	\$47.50/\$95	N/C
Summer - 6 week program	\$33.75/\$75	N/C

FEE SCHEDULE

	Current Fee	Proposed Fee
<u>Dance</u>		
School Year - Monthly Fee	\$25	N/C
School Year - Costume Fee	\$50	N/C

<u>Enrichment</u>		
Holiday Cooking Class - 6 per yr	\$15/\$20	N/C
Chef Cooking Class - 2 per yr	\$50/\$55	N/C
Summer Cooking - kids - 8 weeks	\$48/\$56	N/C
Summer Cooking - kids - weekly	\$7.50/\$8.50	N/C
Summer Cooking - toddler - 6 weeks	\$36	N/C
Summer Cooking - toddler - weekly	\$7	N/C
Play Time (toddler per month)	\$26/\$32	N/C
Play Time (one time set up fee)	\$20	N/C
Play Time (kids per month)	\$36/\$42	N/C
Toddler Gym	\$21	N/C
Chess Club (After School)	\$36	N/C
Chess Club (Summer)	\$45/\$55	N/C
Chess Tournament	\$20	N/C
Park It Program (session)	\$75/\$115	N/C
Park It Program (daily)	\$8/\$12	N/C
Scrap Booking (2 days)	\$20	N/C
Scrap Booking (1 day)	\$12	N/C
Baby Sitting Class	\$38/\$43	N/C
Halloween Fest	\$3	N/C
Fishing Club	\$15/\$22.50	N/C

COMMUNITY DEVELOPMENT

Board of Adjustment

Variance	\$200	N/C
Appeal	\$200	N/C

Home Occupation Permit

Minor	\$50	N/C
Major	\$150	N/C

Site Plans

Commercial Site Plan	\$300 + \$20 per acre	N/C
The Grove Zone Site Plan	\$500 + \$100 per acre	N/C
Amended Site Plan (minor)	\$100	N/C
Amended Site Plan (major)	\$300 + \$20 per acre	N/C

Conditional Use Permit

FEE SCHEDULE

	Current Fee	Proposed Fee
Commercial Use	\$300 (includes commercial use in residential)	N/C
Commercial Use Combined with Site Plan	\$500 + \$20 per acre	N/C
Residential Use	\$200 (includes non-commercial kennels)	N/C
The Grove Zone Conditional Use	\$500 + \$100 per acre	N/C

Subdivisions

Residential Concept Plan	\$20 per lot	N/C
Non-Residential Concept Plan	\$100	N/C
The Grove Zone Concept Plan	\$200 + \$50 per acre	N/C
Preliminary Plan	\$200 + \$50 per lot	N/C
Preliminary Plan Minor Subdiv (1-3 lots)	\$100 + \$50 per lot	N/C
Final Plan	\$200 plus \$50 per lot	N/C
Amended Plan	\$200 + \$20 per lot	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	\$300 per chapter subsection of fraction thereof	N/C
Rezoning	\$300 + \$10 per acre	N/C

General Plan

Map Amendment	\$300 + \$10 per acre	N/C
Plan Text Amendment	\$300 per section of 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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FEE SCHEDULE

	Current Fee	Proposed Fee
Standard 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 GIS Maps

Custom maps may be purchased for \$25 plus the cost of the Standard GIS Map print size requested ("Standard GIS Maps" for pricing) for custom maps requiring up to three (3) hours of preparation time. Custom maps requiring more than three (3) hours work will be charged an additional \$10 per hour for every hour or fraction of hour over three (3) hours.	N/C
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Code Enforcement Fines

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

Other

Annexation	\$300 + \$10 per acre	N/C
Street Name Signs	\$200 per sign	N/C
Street Vacation	\$300	N/C
Commercial Signage Review	\$100	N/C
Commercial Temporary Use Sign	\$20	N/C

ELECTION FEES

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

HISTORICAL COMMISSION

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

FEE SCHEDULE

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

PARKS

Park Pavilion Rental

Half Day	\$35/\$50	N/C
Full Day	\$70/\$85	N/C
Deposit	\$20	\$50
Commercial Rental 1/2 Day	\$75/\$150	N/C
Commercial Rental Full Day	\$100/\$200	N/C
Commercial Deposit	\$100	N/C

Sports Field Rental

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

Buildings

Classroom per Hour	\$35/\$55	N/C
Classroom Commercial per Hour	\$75/\$95	N/C
Classroom per Day	\$151/\$225	N/C
Classroom Commercial per Day	\$350/\$385	N/C
Multi-Purpose per Hour	\$35/\$55	N/C
Multi-Purpose Commercial per Hour	\$75/\$95	N/C
Multi-Purpose per Day	150/\$225	N/C

FEE SCHEDULE

	Current Fee	Proposed Fee
Multi-Purpose Commercial per Day	\$350/\$385	N/C
Kitchen & Classroom per Hour	\$35/\$55	N/C
Kitchen & Classroom Commercial per Hour	\$75/\$95	N/C
Kitchen & Classroom per Day	\$150/\$225	N/C
Kitchen & Classroom Commercial per Day	\$350/\$385	N/C
Deposit	\$150	N/C

POLICE

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

Street Excavation Permit	\$20	N/C
Hydrant Meter Rental (\$1,500 Deposit)	\$50/per month	N/C
Hydrant Water Usage	\$2.50/1,000 gal	N/C
Curb Pins	\$2	N/C
Storm Water Decals	\$2.50	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" and Larger Single Sided	\$0.75	N/C
8.5" x 11" Color	\$2	N/C
11" x 17" Color	\$4	N/C
22" x 17" Color	\$8.50	N/C
36" x 24" Color	\$15	N/C
42" x 36" Color	\$25	N/C
Certified Copies	\$5	N/C

Record Search

Up to 20 min	\$0	N/C
Over 20 min (per hour or fraction thereof)	\$10	N/C

RECREATION

Adult Sports

Coed Slow Pitch	\$450	N/C
Fast Pitch	\$700	\$750
Fast Pitch Tournament	\$375	N/C
Men's Basketball (spring)	\$475	N/C
Men's Basketball (winter)	\$525	N/C
Men's Slow Pitch (spring)	\$550	N/C
Men's slow Pitch (fall)	\$450	N/C

FEE SCHEDULE

	Current Fee	Proposed Fee
Tennis	\$45/\$67.50	N/C
Volleyball	\$225	N/C
Volleyball Tournament	\$50	N/C
Women's Basketball	\$450	N/C

Youth Sports

2nd Grade Basketball	\$33/\$49.50	N/C
Baseball (Mustang 3-4 grade)	\$70/\$105	N/C
Baseball (Pinto 5-6 grade)	\$70/\$105	N/C
Baseball (Pony 7-8 grade)	\$90/\$135	N/C
Baseball (Colt 9-12 grade)	\$90/\$135	N/C
Basketball Camp (1-2 grade)	\$25/\$37.50	N/C
Basketball Camp (3-4 grade)	\$25/\$37.50	N/C
Basketball Camp (5-6 grade)	\$30/\$45	N/C
Cheerleading	\$42/\$63	N/C
Coach Pitch	\$25/\$37.50	N/C
Cross Country	\$45/\$67.50	N/C
Flag Football (1-2 grade)	\$37/\$55.50	N/C
Flag Football (3-4 grade)	\$37/\$55.50	N/C
Flag Football (5-6 grade)	\$42/\$63	N/C
Flag Football (7-9 grade)	\$42/\$63	N/C
Flag Football (10-12 grade)	\$42/\$63	N/C
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	\$20/\$30	N/C
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	\$36/\$54	N/C
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	\$41/\$61.50	N/C
Jr Jazz Bball (6th Boys)	\$46/\$69	N/C
Jr Jazz Bball (7th-8th Boys and Girls)	\$51/\$76.50	N/C
Jr Jazz Bball (9th - 12th Boys)	\$66/\$99	N/C
Jr Jazz Bball (9th - 12th Girls)	\$51/\$76.50	N/C
Lacrosse (1-6 grade)	\$65/\$97.50	N/C
Lacrosse (7-8 grade)	\$75/\$112.50	N/C
Little Hoopsters	\$25/\$37.50	N/C
Machine Pitch (8 yr olds)	\$30/\$45	N/C
Machine Pitch (9-10 yr olds)	\$35/\$52.50	N/C
Soccer (Pre-K)	\$25/\$37.50	N/C
Soccer (1-2 grade)	\$35/\$52.50	N/C
Soccer (3-4 grade)	\$35/\$52.50	N/C
Soccer (5-6 grade)	\$40/\$60	N/C

FEE SCHEDULE

	Current Fee	Proposed Fee
Soccer (7-8 grade)	\$40/\$60	N/C
Soccer Camp (Beginner)	\$37/\$55.50	N/C
Soccer Camp (Intermediate/Advanced)	\$42/\$63	N/C
Softball (10 & Under)	\$32/\$48	N/C
Softball (12 & Under)	\$50/\$75	N/C
Softball (14 & Under)	\$50/\$75	N/C
Softball (17 & Under)	\$50/\$75	N/C
T-Ball	\$25/\$37.50	N/C
Tennis (Lessons)	\$35/\$52.50	N/C
Tennis (CUTA Tennis Team)	\$85/\$127.50	N/C
Timp Classic Softball Tournament	\$325	N/C
Track & Field	\$44/\$66	N/C
Volleyball (3-4 grade)	\$35/\$52.50	N/C
Volleyball (5-6 grade)	\$35/\$52.50	N/C
Volleyball (7-9 grade)	\$40/\$60	N/C
Volleyball Camp (7-10 yr old)	\$30/\$45	N/C
Volleyball Camp (11 & older)	\$35/\$50	N/C
Wrestling	\$35/\$52.50	N/C

SWIMMING POOL

Passes

Family Full Season	\$165/\$250	N/C
Family Even/Odd Season	\$110/\$180	N/C
Individual Full Season	\$90/\$135	N/C

Discount Tickets

12 Tickets	\$42	N/C
24 Tickets	\$78	N/C

General Admission

0-3 year old	\$0	N/C
4 years and up	\$4	N/C
Seniors 55 +	\$1.50	N/C

Swim Lessons

One Swimmer	\$65	N/C
Two or more same family	\$60	N/C

FEE SCHEDULE

	Current Fee	Proposed Fee
Rentals		
1 Hour up to 100 People	\$175	N/C
Per Person charge over 100	\$1	N/C
2 Hours up to 100 People	\$300	N/C
Per Person charge over 100	\$1.50	N/C

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

Special Events/Pricing		
1/2 Price nights after 6 p.m.	n/a	\$2
End of Season pass August only	n/a	60% Discount

Merit Badge Classes		
First Aid, Swimming, Lifesaving	n/a	5-15 per Class

UTILITIES - All Utility Rate Previously Adopted Through FY 2014

Residential Water

Base Fee (Includes 5,000 gal)	\$10.99	\$12.53
Base Fee (Abatement Rate)	\$8.79	\$10.02
5,001 to 10,000 gal (per 1,000 gal)	\$1.47	\$1.67
10,001 to 15,000 gal (per 1,000 gal)	\$2.14	\$2.44
15,001 to 50,000 gal (per 1,000 gal)	\$3.06	\$3.49
50,001 and above (per 1,000 gal)	\$3.66	\$4.18

Commercial Water

Base Fee (Includes 5,000 gal)	\$10.99	\$12.53
5,001 to 10,000 gal (per 1,000 gal)	\$1.47	\$1.67
10,001 to 15,000 gal (per 1,000 gal)	\$1.59	\$1.82
15,001 to 50,000 gal (per 1,000 gal)	\$1.71	\$1.96
50,001 to 100,000 gal (per 1,000 gal)	\$1.84	\$2.09
100,001 and above (per 1,000 gal)	\$1.95	\$2.23

FEE SCHEDULE

	Current Fee	Proposed Fee
<u>Pressurized Irrigation</u>		
Residential Rates		
Under .50 Acre		\$20.85
.50 Acre to .99 Acre		\$24.96
1 Acre and Above		\$29.07
Commercial Rates		
	For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses	
Base Fee		\$29.07
Per Sq Ft ('000s)		\$0.20
- Area over 1.50 Acres		
<u>Storm Drain</u>		
Monthly Fee per ESU	\$5.37	\$7.74
<u>Sewer</u>		
Base Fee	\$18.75	\$20.90
Usage (per 1,000 gal)	\$1.86	\$2.08

Debt Service Schedules

Fiscal Year 2011-2012

	Principal	Interest	Total
Governmental Fund Debt			
2006 Tax Increment Bonds	580,000	745,200	1,325,200
2001 Class C Road Bonds	-	-	-
2008 Class C Road Bonds	560,000	210,888	770,888
2002 Sales Tax Bonds	315,000	222,175	537,175
2008 General Obligation Bonds	130,000	186,883	316,883
Total Governmental Fund	1,585,000	1,365,146	2,950,146
Enterprise Fund Debt			
2001 Sewer Revenue Bonds	65,000	2,600	67,600
1994 Water Revenue Bonds	23,662	661	24,323
2002A Water Revenue Bonds	9,000	-	9,000
2002B Water Revenue Bonds	80,000	34,626	114,626
2004 Water Revenue Bonds	70,000	20,162	90,162
2006 Water Revenue Bonds	16,000	4,913	20,913
2006B Water Revenue Bonds	300,000	497,188	797,188
2008 Water Revenue Bonds	260,000	494,538	754,538
2011 Storm Drain Revenue Bonds	-	146,250	146,250
Total Enterprise Fund	823,662	1,200,938	2,024,600

Debt Service Schedules

Fiscal Year 2012-2013

	Principal	Interest	Total
Governmental Fund Debt			
2006 Tax Increment Bonds	605,000	721,204	1,326,204
2008 Class C Road Bonds	585,000	182,888	767,888
2002 Sales Tax Bonds	330,000	209,275	539,275
2008 General Obligation Bonds	135,000	181,583	316,583
Total Governmental Fund	1,655,000	1,294,950	2,949,950
Enterprise Fund Debt			
2001 Sewer Revenue Bonds	-	-	-
1994 Water Revenue Bonds	23,000	662	23,662
2002A Water Revenue Bonds	9,000	-	9,000
2002B Water Revenue Bonds	83,000	32,194	115,194
2004 Water Revenue Bonds	71,000	18,972	89,972
2006 Water Revenue Bonds	16,000	4,641	20,641
2006B Water Revenue Bonds	300,000	485,188	785,188
2008 Water Revenue Bonds	275,000	483,838	758,838
2011 Storm Drain Revenue Bonds	303,750	146,250	450,000
Total Enterprise Fund	1,080,750	1,171,745	2,252,495

Debt Service Schedules

Fiscal Year 2013-2014

	Principal	Interest	Total
Governmental Fund Debt			
2006 Tax Increment Bonds	630,000	696,195	1,326,195
2008 Class C Road Bonds	610,000	156,563	766,563
2002 Sales Tax Bonds	340,000	195,663	535,663
2008 General Obligation Bonds	145,000	175,983	320,983
Total Governmental Fund	1,725,000	1,224,404	2,949,404
Enterprise Fund Debt			
1994 Water Revenue Bonds	23,000	531	23,531
2002A Water Revenue Bonds	9,000	-	9,000
2002B Water Revenue Bonds	85,000	29,671	114,671
2004 Water Revenue Bonds	73,000	17,765	90,765
2006 Water Revenue Bonds	16,000	4,369	20,369
2006B Water Revenue Bonds	325,000	471,063	796,063
2008 Water Revenue Bonds	275,000	472,838	747,838
2011 Storm Drain Revenue Bonds	303,750	146,250	450,000
Total Enterprise Fund	1,109,750	1,142,487	2,252,237

Debt Service Schedules

Fiscal Year 2014-2015

	Principal	Interest	Total
Governmental Fund Debt			
2006 Tax Increment Bonds	655,000	670,174	1,325,174
2008 Class C Road Bonds	645,000	126,063	771,063
2002 Sales Tax Bonds	355,000	181,107	536,107
2008 General Obligation Bonds	150,000	170,083	320,083
Total Governmental Fund	1,805,000	1,147,427	2,952,427

Enterprise Fund Debt			
1994 Water Revenue Bonds	23,399	399	23,798
2002A Water Revenue Bonds	9,000	-	9,000
2002B Water Revenue Bonds	88,000	27,087	115,087
2004 Water Revenue Bonds	74,000	16,524	90,524
2006 Water Revenue Bonds	17,000	4,097	21,097
2006B Water Revenue Bonds	350,000	454,188	804,188
2008 Water Revenue Bonds	285,000	461,282	746,282
2011 Storm Drain Revenue Bonds	303,750	146,250	450,000
Total Enterprise Fund	1,150,149	1,109,827	2,259,976

Debt Service Schedules

Fiscal Year 2015-2016

	Principal	Interest	Total
Governmental Fund Debt			
2006 Tax Increment Bonds	680,000	643,140	1,323,140
2008 Class C Road Bonds	675,000	93,813	768,813
2002 Sales Tax Bonds	375,000	165,406	540,406
2008 General Obligation Bonds	155,000	163,983	318,983
Total Governmental Fund	1,885,000	1,066,342	2,951,342

Enterprise Fund Debt			
1994 Water Revenue Bonds	23,000	268	23,268
2002A Water Revenue Bonds	9,000	-	9,000
2002B Water Revenue Bonds	88,000	24,411	112,411
2004 Water Revenue Bonds	75,000	15,266	90,266
2006 Water Revenue Bonds	17,000	3,808	20,808
2006B Water Revenue Bonds	350,000	436,688	786,688
2008 Water Revenue Bonds	300,000	448,850	748,850
2011 Storm Drain Revenue Bonds	303,750	146,250	450,000
Total Enterprise Fund	1,165,750	1,075,541	2,241,291

**Pleasant Grove City
Fund Balances/Unrestricted Cash**

Governmental Funds - Fund Balance

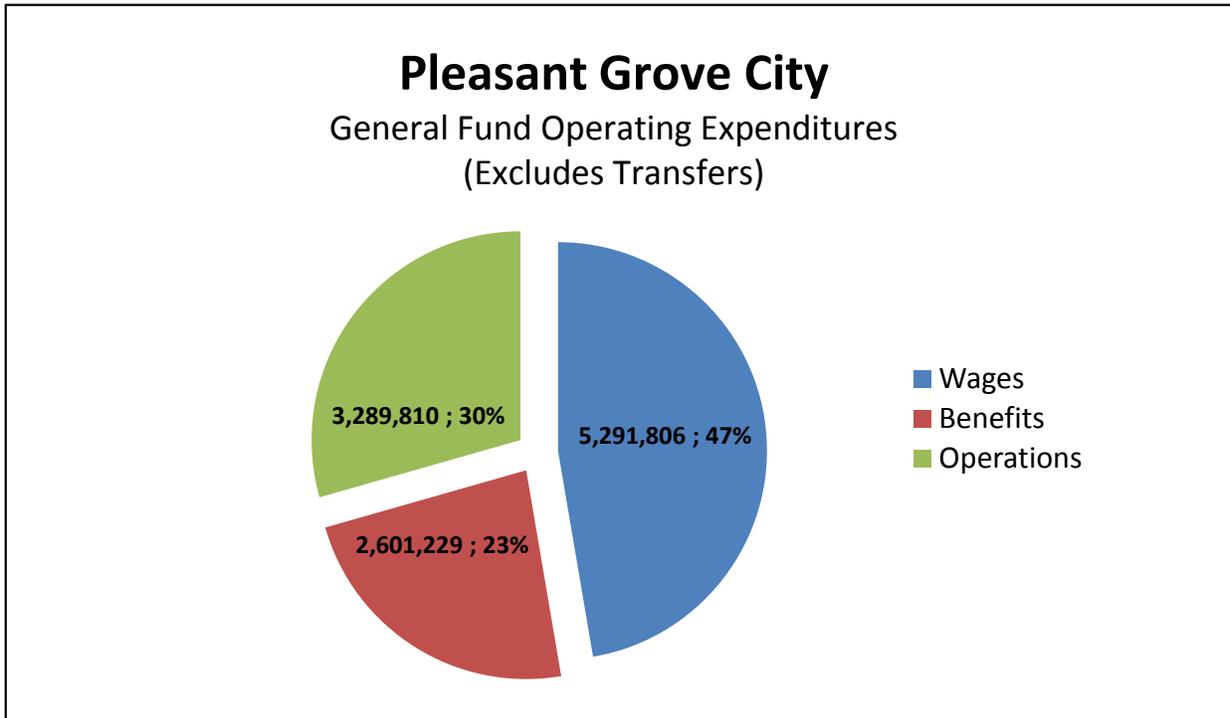
	General Fund	Self Insurance	E911	Library	Class C Roads	Capital Projects
June 30, 2010 Balances	3,229,508	276,169	749,292	53,967	1,538,308	820,421
Estimated Activity for Fiscal Year 2011	(1,227,473)	-	(75,000)	-	(694,247)	(316,205)
Estimated June 30, 2011 Balance	<u>2,002,035</u>	<u>276,169</u>	<u>674,292</u>	<u>53,967</u>	<u>844,061</u>	<u>504,216</u>

Utility Funds - Unrestricted Cash Balance

	Storm Drain	Water	Sewer
June 30, 2010 Balances	59,981	1,862,904	3,457,621
Estimated Activity for Fiscal Year 2011	(28,391)	(413,205)	(1,879,094)
Estimated June 30, 2011 Balance	<u>31,590</u>	<u>1,449,699</u>	<u>1,578,527</u>

Employees By Department

	Full Time	Part Time	Total
General Fund			
Mayor and City Council	0	6	6
Municipal Court	1	3	4
Legal	1	1	2
Administrative Services	7	2	9
Community Development	5	0	5
Engineering	1	1	2
Fire	16	0	16
Library	3	26	29
Parks	9	0	9
Custodial Services	1	5	6
Police	30	2	32
Recreation	3	15	18
Leisure Services	1	0	1
Senior Citizens	0	7	7
Streets	5	0	5
Public Works	2	0	2
Total General Fund	85	68	153
E911	3	12	15
Storm Drain	2	0	2
Water/Sewer	8	2	10



**Pleasant Grove City
Pay Scale
Fiscal Year 2012**

Position	FY11-12		FY11-12	
	Min	Max	Min	Max
	Grade		Annual Wage	
City Administrator	79	94	\$ 91,261	\$ 132,174
City Attorney	74	89	\$ 80,660	\$ 116,822
Police Chief/Public Safety Dir	71	86	\$ 74,901	\$ 108,481
Finance Officer/Asst City Admin	71	86	\$ 74,901	\$ 108,481
City Engineer	70	85	\$ 73,074	\$ 105,835
Fire Chief	69	84	\$ 71,292	\$ 103,254
Public Works Director	68	83	\$ 69,553	\$ 100,736
Community Development Dir	68	83	\$ 69,553	\$ 100,736
Deputy Fire Chief	67	82	\$ 67,857	\$ 98,279
Leisure Services Director	65	80	\$ 64,587	\$ 93,543
Police Capt/Asst Chief	63	78	\$ 61,475	\$ 89,035
Economic Development Director	60	75	\$ 57,086	\$ 82,677
Police Lieutenant	60	75	\$ 57,086	\$ 82,677
Library (Director) Supervisor	58	73	\$ 54,336	\$ 78,693
Chief Building Official (Community Development)	57	72	\$ 53,011	\$ 76,774
City Treasurer	55	70	\$ 50,457	\$ 73,074
Fire Marshall	55	70	\$ 50,457	\$ 73,074
Planner II (Community Development)	55	70	\$ 50,457	\$ 73,074
Police Sergeant	54	69	\$ 49,226	\$ 71,292
City Recorder	53	68	\$ 48,025	\$ 69,553
Water/Sewer Supervisor (Superintendent)	52	67	\$ 46,854	\$ 67,857
Fire Captain - Paramedic	51	66	\$ 45,711	\$ 66,202
Parks Supervisor (Superintendent)	50	65	\$ 44,596	\$ 64,587
Streets Supervisor(Superintendent)	50	65	\$ 44,596	\$ 64,587
Police Officer - Detective	47	62	\$ 41,412	\$ 59,976
Building Inspector (Community Development)	46	61	\$ 40,402	\$ 58,513
Building Plans Examiner (Community Dev)	46	61	\$ 40,402	\$ 58,513
Engineering/PW Inspector (Public Works)	46	61	\$ 40,402	\$ 58,513
Recreation (Dir) Supervisor-Pool Mgr	46	61	\$ 40,402	\$ 58,513
Sexton (Cemetery Director)	46	61	\$ 40,402	\$ 58,513
Asst Recreation Dir - Program Coord	45	60	\$ 39,417	\$ 57,086
Water Billing Supervisor (Public Works)	45	60	\$ 39,417	\$ 57,086
Firefighter/Paramedic	43	58	\$ 37,518	\$ 54,336
Police Officer - Patrolman	43	58	\$ 37,518	\$ 54,336
Dispatch Supervisor/Administrator	42	56	\$ 36,603	\$ 51,718
Worker III (Parks)	41	56	\$ 35,710	\$ 51,718
Worker III (Water/Sewer)	41	56	\$ 35,710	\$ 51,718
Firefighter/EMT	40	55	\$ 34,839	\$ 50,457
Worker III (Streets & Storm Drain)	40	55	\$ 34,839	\$ 50,457
Victim's Advocater (Police)	38	53	\$ 33,160	\$ 48,025
Assistant Sexton (Cemetery)	38	52	\$ 33,160	\$ 46,854
Communications Admin/Exec Sec (Police)	37	52	\$ 32,351	\$ 46,854
Dispatcher 2	37	52	\$ 32,351	\$ 46,854
Legal Assistant/Paralegal (Admin Services)	37	52	\$ 32,351	\$ 46,854
Code Enforcement (CDD/Police)	36	51	\$ 31,562	\$ 45,711

**Pleasant Grove City
Pay Scale
Fiscal Year 2012**

Worker II (Streets & Storm Drain)	34	49	\$ 30,041	\$ 43,508
Worker I (Streets & Storm Drain)	32	47	\$ 28,593	\$ 41,412
Worker I (Water/Sewer)	32	47	\$ 28,593	\$ 41,412
Worker II (Parks)	32	47	\$ 28,593	\$ 41,412
Clerk (Admin Services)	31	46	\$ 27,896	\$ 40,402
Clerk (Business Licensing) (Admin Services)	31	46	\$ 27,896	\$ 40,402
Clerk (Utilities) (Admin Services)	31	46	\$ 27,896	\$ 40,402
Dispatcher 1	31	46	\$ 27,896	\$ 40,402
Recreation Office Secretary	30	46	\$ 27,216	\$ 40,402
Clerk I (Community Services)	30	45	\$ 27,216	\$ 39,417
Court Clerk	30	45	\$ 27,216	\$ 39,417

Fox Hollow Golf Course

Budget and Anticipated Costs

	2010 Actual	2011 Budget
Revenue		
Green Fees	258,976	317,256
Golf Cart Rental	131,678	159,464
Driving Range	82,918	105,643
Pass Fees	82,380	109,009
Events	17,690	25,000
Snack Bar	60,875	66,500
Other	5,136	-
Total Revenue	639,653	782,872
Expenses		
Labor	432,277	447,789
Maintenance	106,485	137,700
Snack Bar Costs	65,583	63,502
Building	55,387	48,750
General Overhead	102,260	86,192
Equipment	104,731	115,875
Total Expenses	866,723	899,808
Net Income	(227,070)	(116,936)

Cash Infusions from Member Cities

		Total Cost	Pleasant Grove Cost	Budgeted In
Land Payment	9/15/2011	41,700	13,900	GF Other Expenditures
Debt Service	9/15/2011	268,593	89,531	Debt Service Fund
Debt Service	3/15/2011	84,948	28,316	Debt Service Fund
Capital Improvements	10/15/2011	60,000	20,000	GF Other Expenditures
Operations	10/15/2011	150,000	51,100	GF Other Expenditures
Total		605,241	202,847	