

Pleasant Grove



Utah's City of Trees

Pleasant Grove City Elected Officials

Bruce Call, Mayor

Cindy Boyd, Councilmember

Lee Jensen, Councilmember

Cyd LeMone, Councilmember

Jay Meacham, Councilmember

Kimberly Robinson, Councilmember

Fiscal Year 2012-2013 Budget



PLEASANT GROVE CITY

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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 2012-2013 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.

As is the case every year, balancing the City budget is not easy. There are many good projects and programs seeking after limited resources. Our aim is to set priorities that best allocate these limited funds, and I believe this budget accomplishes that goal.

This year's budget forecasts General Fund revenues of \$11,951,723 and total governmental revenues of \$16,896,043. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$11,655,799. 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.

As you would expect, the largest portion of the general fund budget will be used for public safety, which will consume 41% of general fund expenditures. The largest utility fund in the City is the sewer fund. This fund has budgeted revenues of \$4,241,933 and operating expenditures of \$3,532,328. The remaining funds will be used for capital improvement costs to keep the system working properly. The City maintains four other utility funds: culinary water, pressurized irrigation, storm water, and sanitation.

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. We estimate once all numbers are reported for the fiscal year ending June 30, 2012, Pleasant Grove will realize a 5.64% increase in sales tax revenue over the previous year. To be conservative, the City has budgeted a 3% increase in sales tax revenues for the year ending June 30, 2013. Other tax revenue, including property taxes and franchise fees should increase as well. These additional revenues will help fund increases in personnel costs and make up for some losses in revenue for grants that are expiring. We believe there is reason for optimism in the City's tax base.

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. After two years without receiving any pay increases, this budget includes a pay increase of 3% for City employees.

Another major factor in personnel costs is health insurance premiums. The City has offset a portion of the cost of these premiums by implementing a small increase to the employees' contribution to the City's HMO plan. 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. We anticipate personnel costs will consume 71% of General Fund revenues. This is a very reasonable percentage for a "full-service" city.

Budget Planning and Management

New to the budget this year is a section on the City's *Budget Management Guidelines*. These guidelines are adopted with the budget and set targets for areas such as debt management, personnel costs, and fund balance. They also provide direction to assist the City in compiling the budget according to sound fiscal management practices.

Also 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.

New this year is the creation of a separate Cemetery Fund. Previously, transactions related to the City's cemetery operations were included in the General Fund. As space in the City's current cemetery continues to dwindle, the need for future space becomes apparent. The purpose of establishing a separate fund for cemetery operations is to plan, prepare, and fund future cemetery expansion.

Capital Projects

Included in this year's budget is funding for equipment at two of the City's recreation facilities. We are purchasing several pieces of new exercise equipment for the Community Center as well as a toddler slide for the Veteran's Memorial Swimming Pool.

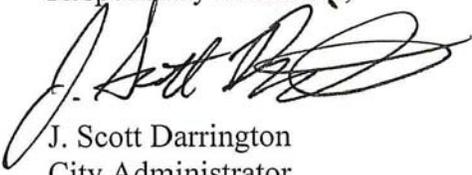
Most other capital-related expenditures will occur to fund repair and improvements to the City's utility infrastructure. These projects include: the construction of a storm water reclamation facility to comply with federal environmental mandates, improvements to the City's sewer lines, and the construction of a secondary water line to provide water to the City's system from the Grove Creek well.

Conclusion

The future is bright for Pleasant Grove City. Our commercial development should see growth after a few years of stagnation. Soon additional sales tax and property tax will follow. 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.

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

Respectfully submitted,



J. Scott Darrington
City Administrator

Pleasant Grove City
Mayor and City Council



Mayor Bruce Call



Cindy Boyd

Lee Jensen

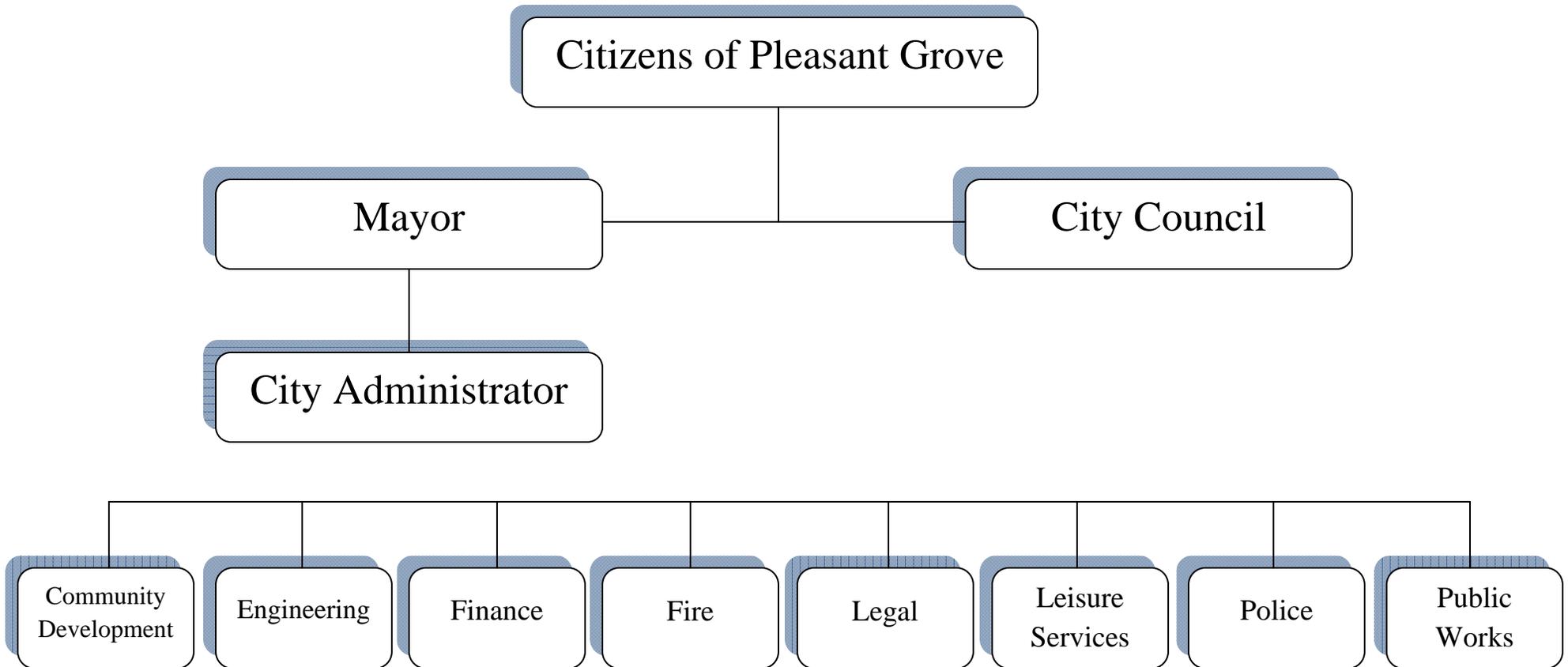


Cyd LeMone

Jay Meacham

Kimberly Robinson

PLEASANT GROVE CITY ORGANIZATION CHART



Summary Information

Pleasant Grove



Utah's City of Trees

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 Battlecreek Park, at the mouth of Battle Creek Canyon.

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

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.** 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 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.

Revenue and Taxation

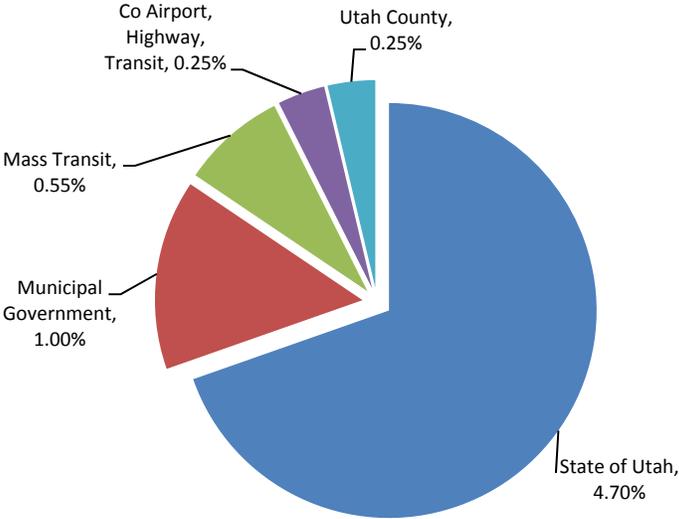
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent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

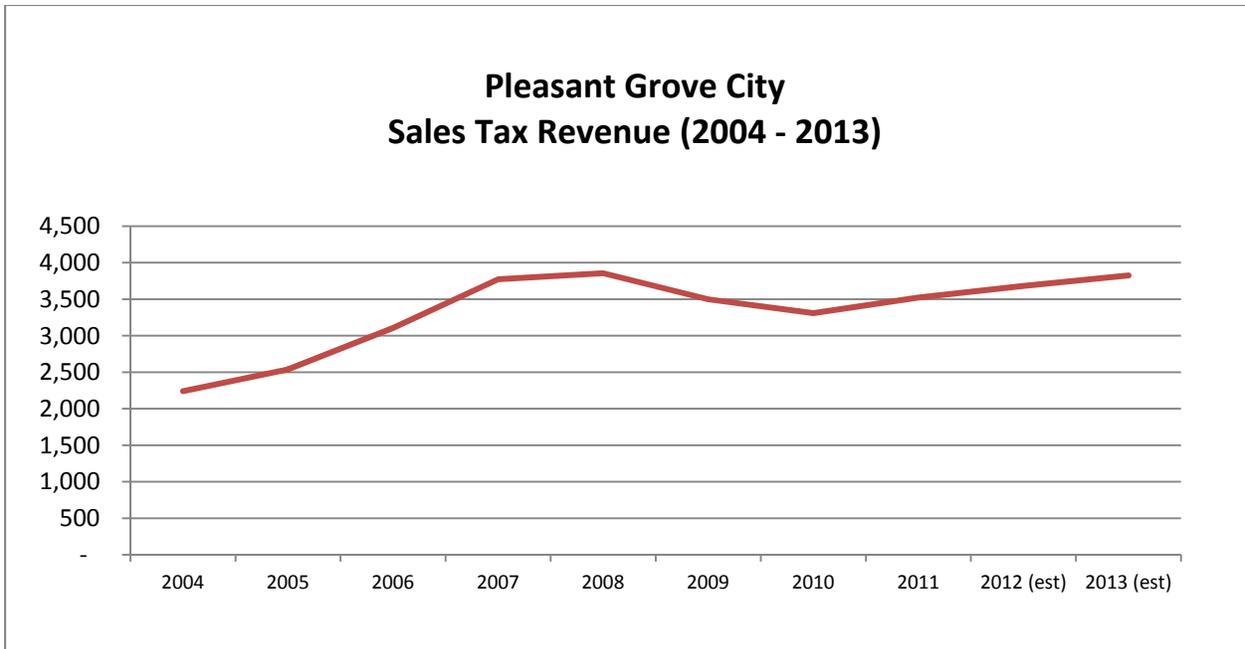
General activities include those functions most typically associated with a municipal government. These include police, fire, streets, parks, recreation, and community development. While some services provided by these functions are associated with a fee for use, the vast majority are not. Rather, they 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 43% of total tax revenue and 32% 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, 2011, Pleasant Grove received \$1.75 for every \$1.00 of local option sales tax collected in the City.

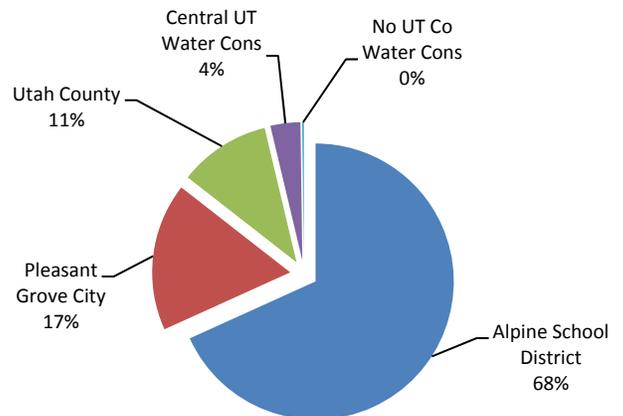


The nationwide and statewide economic troubles have had a significant negative impact to Pleasant Grove’s sales tax revenue. The City’s 2011 collections of \$3,522,835 were 8.62% below 2008 revenue, which was the highest ever received by the City. Sales tax revenue collections, for the past ten years, are shown on a graph on the following page.



However, there is some positive news. Evaluating sales tax collections through March 2012, the City has received 6.57% more in sales tax revenues than the same months in the previous year. The City was negatively impacted from the 2010 census. Actual population came in at 33,509 versus estimates of around 35,000. This decreased the City’s share of the statewide population distribution. Based on these factors, the revenue forecast for 2013 is \$3,837,245, which is \$237,245 higher than the 2012 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.



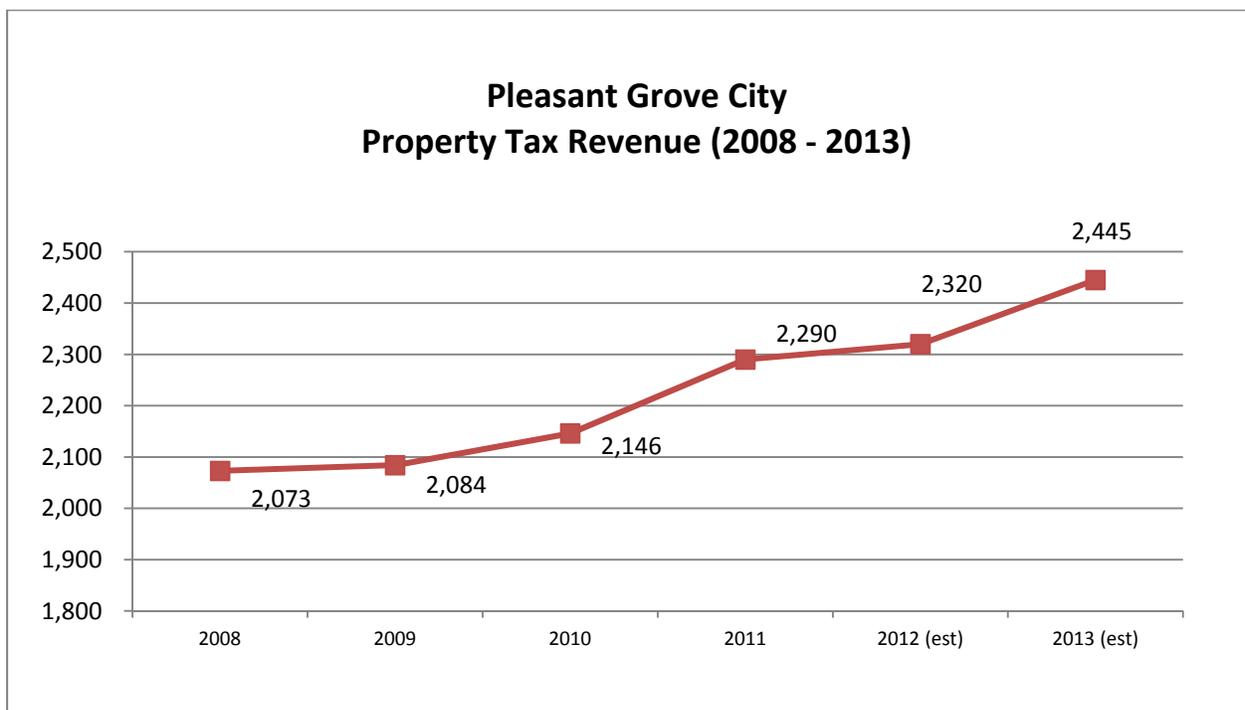
For the 2011-2012 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of 1.2874% of the taxable value their home. Pleasant Grove City will receive 17.52% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45%

exemption in taxable value for a taxpayer’s primary residence. Thus, Pleasant Grove City would receive property tax totaling \$260.57 from a home with a market value of \$210,000.

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.

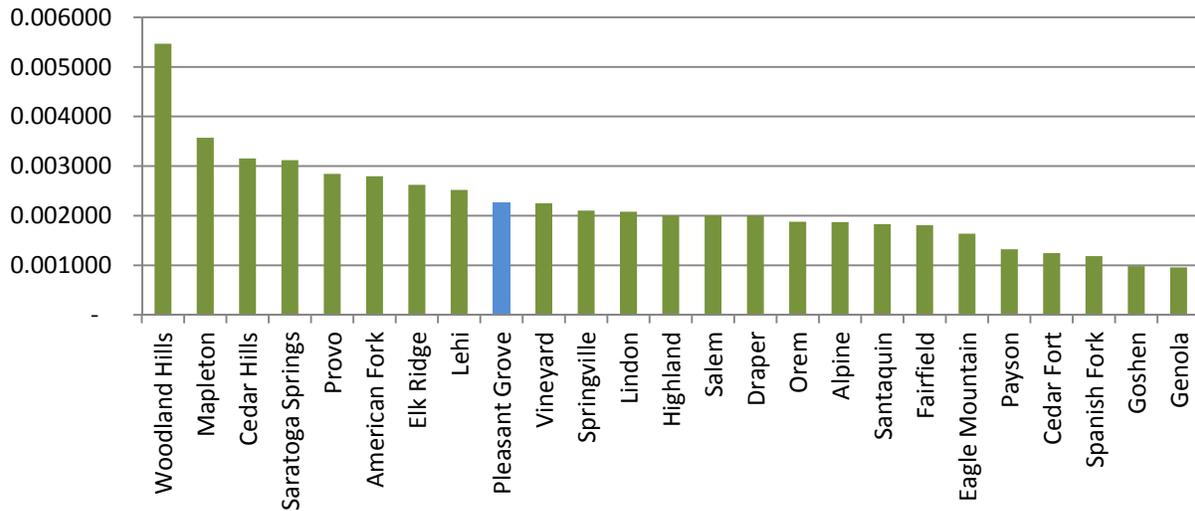
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values.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



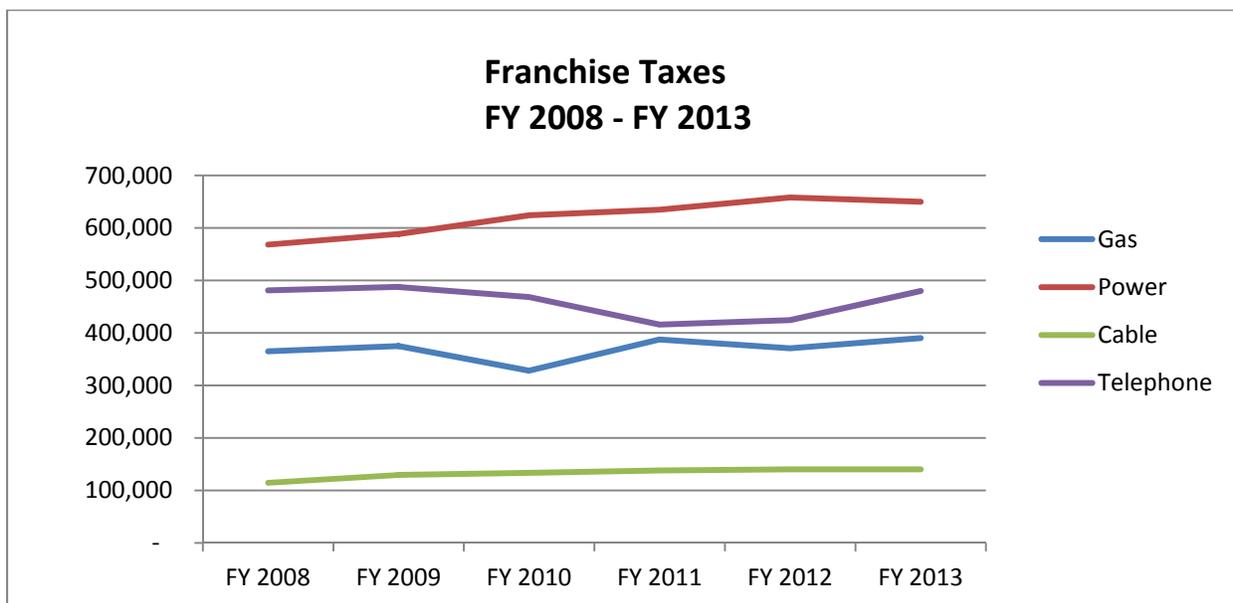
Below is a chart showing the tax rates for cities in Utah County for the 2011 tax year. The average property tax for the cities shown below is .002220 and the median is .0020047. Pleasant Grove's rate for the 2012-2013 fiscal year is .002315.

Property Tax Comparison – Tax Year 2011

Utah County



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 tax revenue has increased gradually based on the number of customers in the City.



Special Revenue Activities

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

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

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

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

Redevelopment Agency. The Pleasant Grove Redevelopment Agency was established to manage the City's urban renewal areas. Pleasant Grove currently has 2 of these areas: (1) the 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
Usage per 1,000 gal					
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
Usage per 1,000 gal					
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)			\$ 0.2035	\$ 0.4070	\$ 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
2012-2013 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	Water	Sewer	Storm Drain	Sanitation	Total
Financing Sources									
Taxes & Special Assessments	8,472,249	150,000	-	318,083	-	-	-	-	8,940,332
Licenses & Permits	310,750	-	-	-	-	-	-	-	310,750
Intergovernmental Revenues	1,047,000	200,000	-	-	-	-	-	-	1,247,000
Charges for Services	2,242,604	1,269,904	150,000	-	4,756,866	4,230,130	1,290,000	1,340,000	15,279,504
Fines and Forfeitures	307,500	-	-	-	-	-	-	-	307,500
Miscellaneous Revenue	686,620	1,750	-	-	22,000	11,803	-	-	722,173
Developer Contributions	-	1,560,583	-	-	-	-	-	-	1,560,583
Other Sources	-	4,000	175,000	-	-	-	5,000	-	184,000
Transfers	(1,505,436)	262,098	123,140	1,120,198	-	-	-	-	-
Total Projected Financing Sources	11,561,287	3,448,335	448,140	1,438,281	4,778,866	4,241,933	1,295,000	1,340,000	28,551,842
Financing Uses									
Operations									
Salaries & Wages	5,459,501	1,089,000	-	-	365,853	257,000	118,000	-	7,289,354
Employee Benefits	2,677,710	156,200	-	-	193,543	146,600	83,700	-	3,257,753
Operating Expenditures	3,226,564	602,380	-	4,500	1,981,232	3,064,015	281,626	1,340,000	10,500,317
Equipment & Improvements	-	-	198,500	-	-	-	-	-	198,500
Total Budgeted for Operations	11,363,775	1,847,580	198,500	4,500	2,540,628	3,467,615	483,326	1,340,000	21,245,924
Total Budgeted for Debt Service	-	1,560,583	407,541	1,433,781	1,932,162	64,713	493,607	-	5,892,387
Total Budgeted for Capital Projects	550,000	-	227,264	-	406,524	912,023	240,722	-	2,336,533
Capital Project Funding Sources									
Capital Projects Funded from Operations	197,512	-	-	-	306,076	709,605	240,722	-	1,453,915
Capital Projects Funded from Reserves	352,488	-	227,264	-	100,448	202,418	-	-	882,618

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

Governmental Funds - Unassigned Fund Balance

	General Fund	Class C Roads	E911	Library	Capital Projects
June 30, 2011 Balances	2,010,785	1,619,577	684,671	54,088	1,236,088
Estimated Activity for Fiscal Year 2012	-	115,000	(150,000)	-	(275,000)
Estimated June 30, 2012 Balance	<u>2,010,785</u>	<u>1,734,577</u>	<u>534,671</u>	<u>54,088</u>	<u>961,088</u>

Utility Funds - Unrestricted Cash Balance

	Storm Drain	Water	Sewer
June 30, 2011 Balances	-	2,687,875	1,732,928
Estimated Activity for Fiscal Year 2012	200,000	(225,000)	175,000
Estimated June 30, 2012 Balance	<u>200,000</u>	<u>2,462,875</u>	<u>1,907,928</u>

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 estimates of appropriations, and therefore, may require occasional adjustments – amendments – during the fiscal year. The budget process consists of three main phases: (1) preparation, (2) adoption, and (3) amendments.

Preparation Process

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 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 Process

By law, the tentative budget must be presented to the city council by the first regularly scheduled council meeting in May. The council reviews and adopts this tentative budget during this meeting, and establishes a time and place to adopt the final budget.

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 council after the public hearing. The final budget is adopted by the city council before June 22.

Amendment Process

The procedure for amending the budget is essentially the same as for adopting the budget originally. Amendments can be made as late as the last day of the fiscal year but no later.

2012-2013 Budget Calendar

Event	Date
• Budget Workshop	January 27-28, 2012
• Budget Worksession	February 28, 2012
• Budget Worksession	March 27, 2012
• Tetative Budget Adoption	May 1, 2012
• Public Hearing	June 5, 2012
• Budget Adoption	June 12, 2012

June 2012

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Pleasant Grove City
2012-2013 Budget

Pleasant Grove



Utah's City of Trees

General Fund

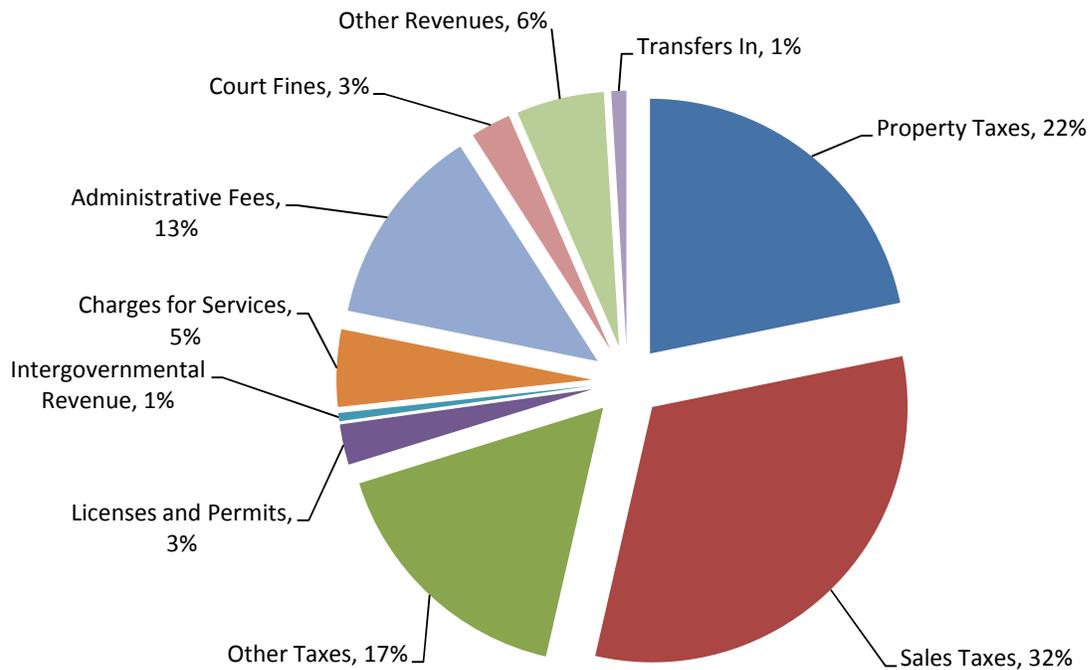


Revenues

General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Revenues	Beginning FY 2013 Budget
General Fund Revenues					
Property Taxes	2,500,682	2,530,000	2,530,000	2,460,000	2,630,000
Sales Taxes	3,522,835	3,600,000	3,600,000	3,600,000	3,837,245
Other Taxes	1,846,255	1,975,000	1,975,000	1,981,786	2,005,000
Licenses and Permits	253,576	235,750	235,750	240,250	310,750
Intergovernmental Revenue	335,197	182,728	182,728	182,728	62,000
Charges for Services	2,847,584	679,400	679,400	628,600	588,900
Administrative Fees	1,501,035	1,505,426	1,505,426	1,505,426	1,538,704
Court Fines	249,246	310,000	310,000	282,500	307,500
Other Revenues	549,780	676,399	700,943	679,486	671,620
Transfers In	-	-	-	-	115,000
Use of Fund Balance		-	-	-	
Total General Fund Revenues	13,606,192	11,694,704	11,719,249	11,560,779	12,066,723

General Fund Revenues



Operational Department Descriptions

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 assist in the quality growth and improvement of the community.

FIRE

The Pleasant Grove Fire Department provides fire and 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. Chief Marc Sanderson continually evaluates the fire department service model and provides direction in our efforts of service excellence. Pleasant Grove Fire Department is a model fire department with firefighters and paramedics who are proud and honored to serve.

LEISURE SERVICES

Leisure Services – Aquatics, Cultural Arts and Arts Commission, Beautification and Shade Tree Commission, Cemetery, City Celebrations and Events, Custodial Services, Daughters of the Pioneers, Historical Preservation Commission, Facilities, Library and Library Board, 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. This is accomplished by many volunteers and dedicated staff working as part of various departments, boards, commissions and volunteer organizations.

POLICE

The Police Department has the responsibility of enforcing all state and local laws, and is charged with providing emergency response to the citizens of Pleasant Grove. Police officers are available 24 hours a day, seven days a week, through our full-time dispatch center, and respond to calls for service, crime prevention, criminal activity investigation, suspect apprehension, traffic collision investigation, City Code violation enforcement, and animal services provision. The Department consists of 25 sworn full-time officers, 2 part-time sworn officers, 2 part-time animal control officers, 3 volunteer sworn reserve officers, 4 volunteer civilian officers, 19 full and part-time civilian staff, and 12 school crossing guards.

Additionally, our department provides a number of services which consist of crime prevention/awareness programs, Honorary Colonels, NOVA, school resource officer, K9, SWAT, Major Crimes Task Force, Sex Crimes Task Force, Joint Criminal Apprehension Team, Child Abduction Response Team, and Internet Crimes Against Children.

STREETS

The Streets department 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. We install and maintain all road signs, trim trees to give intersections clear view zones and mow the shoulders of the road. We also replace sidewalk, curb, and gutter that are in poor condition (in conjunction with the public), as well as oversee the construction of new sidewalk, curb, and gutter.

General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Mayor & City Council					
Salaries & Wages	54,000	54,000	54,000	54,000	56,200
Benefits	81,880	75,850	75,850	87,500	96,200
Operating Expenditures	5,891	32,500	32,500	26,900	28,500
Total Mayor & Council	141,772	162,350	162,350	168,400	180,900
Municipal Court					
Salaries & Wages	157,574	123,500	123,500	124,300	130,950
Benefits	52,577	40,170	40,170	33,350	42,920
Operating Expenditures	147,308	122,000	122,000	129,150	134,500
Total Municipal Court	357,459	285,670	285,670	286,800	308,370
Other Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	923,414	866,728	826,728	732,190	838,728
Total Other Expenditures	923,414	866,728	826,728	732,190	838,728
Legal					
Salaries & Wages	146,429	134,000	134,000	134,000	134,800
Benefits	54,157	46,850	46,850	46,850	49,200
Operating Expenditures	60,557	68,280	68,280	66,380	68,480
Total Legal	261,142	249,130	249,130	247,230	252,480
Physical Facilities					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	286,866	184,760	184,760	181,150	185,400
Total Physical Facilities	286,866	184,760	184,760	181,150	185,400
Administrative Services					
Salaries & Wages	482,756	466,650	509,102	509,102	524,700
Benefits	246,202	197,150	223,022	223,022	241,500
Operating Expenditures	55,576	75,360	75,360	59,250	75,360
Total Administrative Serv	784,534	739,160	807,484	791,374	841,560

General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Engineering					
Salaries & Wages	102,643	102,600	102,600	101,900	106,500
Benefits	37,188	39,750	39,750	38,100	41,675
Operating Expenditures	104,781	304,925	294,925	348,650	294,925
Total Community Develop	244,612	447,275	437,275	488,650	443,100
Community Development					
Salaries & Wages	362,143	295,550	295,550	270,000	293,500
Benefits	188,782	170,150	170,150	150,500	169,900
Operating Expenditures	26,286	45,116	45,116	37,000	45,116
Total Community Develop	577,211	510,816	510,816	457,500	508,516
Police					
Salaries & Wages	1,620,192	1,624,000	1,624,000	1,594,000	1,700,250
Benefits	938,056	996,300	996,300	950,800	1,079,450
Operating Expenditures	525,298	464,020	467,020	470,800	346,820
Total Police	3,083,546	3,084,320	3,087,320	3,015,600	3,126,520
Fire					
Salaries & Wages	1,042,865	1,028,366	1,028,366	997,000	1,076,400
Benefits	442,531	476,450	476,450	478,150	483,000
Operating Expenditures	375,204	322,000	322,000	309,700	181,500
Total Fire	1,860,599	1,826,816	1,826,816	1,784,850	1,740,900
Animal Control					
Salaries & Wages	30,770	34,850	34,850	32,000	34,950
Benefits	2,905	3,400	3,400	3,125	3,700
Operating Expenditures	43,309	63,500	63,500	53,000	63,500
Total Animal Control	76,984	101,750	101,750	88,125	102,150
Streets					
Salaries & Wages	227,861	239,200	196,748	176,500	196,000
Benefits	126,356	131,555	105,683	108,744	116,040
Operating Expenditures	413,485	229,550	223,006	193,000	223,006
Total Streets	767,701	600,305	525,437	478,244	535,046

General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Waste Collection					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	1,042,734	-	-	-	-
Total Waste Collection	1,042,734	-	-	-	-
Library					
Salaries & Wages	336,819	358,000	358,000	339,500	358,000
Benefits	80,271	86,950	86,950	83,250	93,875
Operating Expenditures	135,078	144,094	144,094	144,004	144,004
Total Library	552,168	589,044	589,044	566,754	595,879
Senior Citizen Center					
Salaries & Wages	38,524	37,240	37,240	37,000	38,400
Benefits	3,858	3,700	3,700	3,700	3,950
Operating Expenditures	4,360	4,300	4,300	4,300	4,300
Total Sr Citizen Center	46,742	45,240	45,240	45,000	46,650
Parks					
Salaries & Wages	444,914	460,800	460,800	449,500	469,401
Benefits	229,092	214,229	214,229	214,450	229,350
Operating Expenditures	174,498	219,611	219,611	211,802	219,511
Total Parks	848,504	894,640	894,640	875,752	918,262
Recreation					
Salaries & Wages	671,393	133,000	133,000	132,500	137,000
Benefits	133,705	80,950	80,950	80,950	87,100
Operating Expenditures	251,228	61,106	61,106	38,606	38,250
Total Recreation	1,056,326	275,056	275,056	252,056	262,350
Leisure Services					
Salaries & Wages	83,484	83,000	83,000	82,500	86,050
Benefits	37,861	37,850	37,850	39,050	40,300
Operating Expenditures	15,358	31,650	31,650	17,750	22,850
Total Leisure Services	136,703	152,500	152,500	139,300	149,200

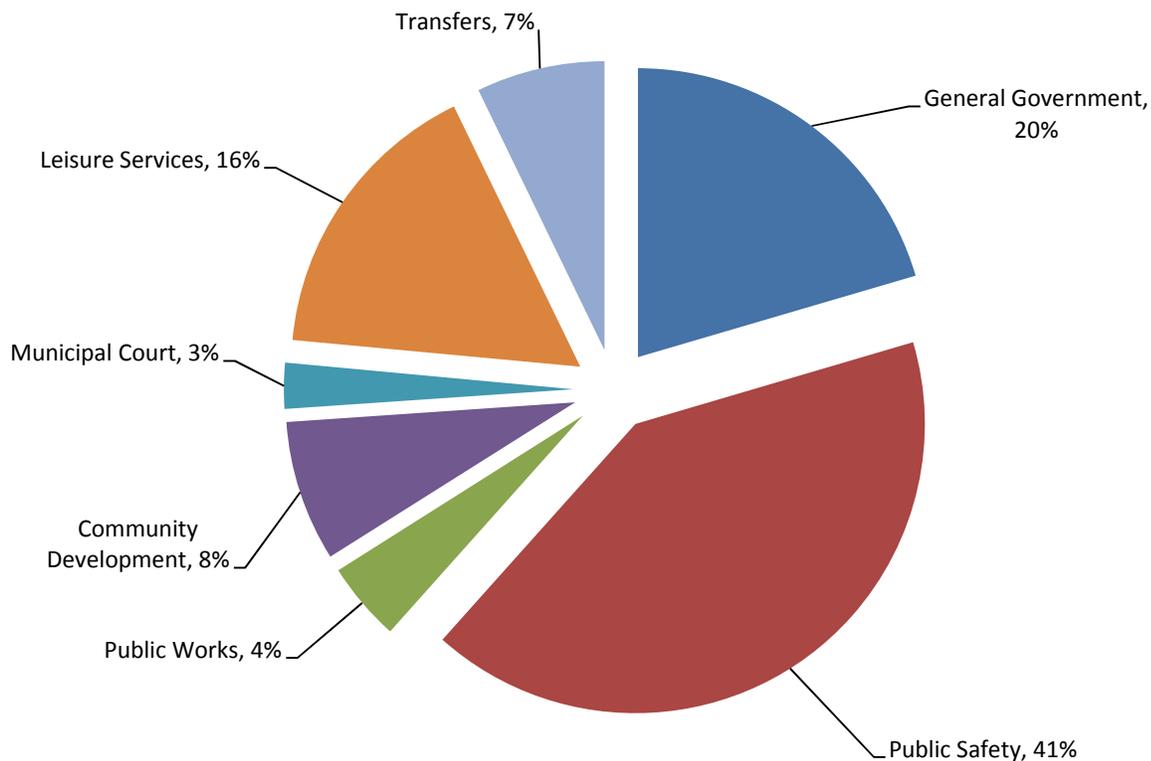
General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Custodial Services					
Salaries & Wages	99,891	117,050	117,050	90,000	116,400
Benefits	30,101	32,925	32,925	30,425	33,950
Operating Expenditures	19,965	17,310	17,310	23,414	19,477
Total Custodial Services	149,957	167,285	167,285	143,839	169,827
Total Operating Expenditures	13,198,975	11,182,845	11,129,301	10,742,814	11,205,838

General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Transfer To:					
Economic Development	50,000	134,600	134,600	134,600	132,837
Capital Equipment	448,476	136,661	146,661	146,661	450,450
E911	138,100	63,100	63,100	63,100	63,100
Debt Service	(3)	-	28,089	28,089	-
Recreation Programs	-	31,886	31,886	31,886	36,886
Swimming Pool	184,276	128,000	168,000	168,000	168,000
Cultural Arts	-	17,612	17,612	17,612	17,612
Total Transfers	820,848	511,859	589,948	589,948	868,885
Total Operating Expenditures	13,198,975	11,182,845	11,129,301	10,742,814	11,205,838
Total Contribution to/(Use of) FB	(413,631)	-	-	228,017	(8,000)

General Fund Expenditures



Class C Road Fund

General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Class C Road Funds	981,660	950,000	950,000	990,000	985,000
Miscellaneous Revenues	6,822	5,000	5,000	5,000	5,000
Total Revenues	988,482	955,000	955,000	995,000	990,000
Expenditures					
Operating Expenditures	-	35,000	35,000	30,000	-
Lease Payments	28,423	27,500	27,500	27,500	-
Road Maintenance	100,455	292,800	292,800	250,000	550,000
Transfer to Debt Service	771,160	772,388	772,388	772,388	769,388
Total Expenditures	900,038	1,127,688	1,127,688	1,079,888	1,319,388
Contribution to/(Use of) FB	88,444	(172,688)	(172,688)	(84,888)	(329,388)

Economic Development

General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Interest	550	5,000	5,000	1,000	-
Other Revenue	9,227	5,000	10,000	10,000	10,000
Transfer from General Fund	50,000	129,600	129,600	129,600	132,837
Total Revenues	59,778	139,600	144,600	140,600	142,837
Expenditures					
Operating Expenditures	52,658	35,600	40,600	44,907	38,837
Contracted Services	99,185	104,000	104,000	104,000	104,000
Total Expenditures	151,843	139,600	144,600	148,907	142,837
Contribution to/(Use of) FB	(92,065)	-	-	(8,307)	-

Cemetery

General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Cemetery Opening/Closing	-	-	-	-	50,000
Cemetery Lot Sales	-	-	-	-	65,000
Total Revenues	-	-	-	-	115,000
Expenditures					
Transfer to General Fund	-	-	-	-	115,000
Total Expenditures	-	-	-	-	115,000
Contribution to/(Use of) FB	-	-	-	-	-

Risk Management

General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Unemployment Premiums	27,760	40,000	40,000	27,500	27,500
Total Revenues	27,760	40,000	40,000	27,500	27,500
Expenditures					
Unemployment Expense	26,806	27,500	27,500	27,500	27,500
Transfer to Capital Equip	312,544				
Total Expenditures	339,350	27,500	27,500	27,500	27,500
Contribution to/(Use of) FB	(311,590)	12,500	12,500	-	-

Dental

General Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Employee Premiums	30,333	33,700	33,700	33,700	33,700
Employer Premiums	142,664	106,900	106,900	106,900	106,900
		-	-	-	-
Total Revenues	172,997	140,600	140,600	140,600	140,600
Expenditures					
Dental Claim Payments	96,519	130,000	130,000	130,000	130,000
Transfer to Capital Projects	177,705	-	-	-	-
Total Expenditures	274,224	130,000	130,000	130,000	130,000
Contribution to/(Use of) FB	(101,227)	10,600	10,600	10,600	10,600

Special Revenue Funds



Special Revenue Fund Descriptions

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 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.

E911

Special Revenue Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
E911 Fees	195,576	200,000	200,000	200,000	200,000
Interest	2,144	5,000	5,000	1,500	1,500
Other Revenues	27,715	-	-	240,000	-
Transfer from General Fund	138,100	63,100	63,100	63,100	63,100
Total Revenues	363,535	268,100	268,100	504,600	264,600
Expenditures					
Salaries & Wages	268,609	235,100	235,100	261,500	295,000
Benefits	70,426	80,300	80,300	69,950	79,200
Maintenance	77,680	35,000	35,000	35,000	35,000
Operating Expenditures	7,996	11,200	11,200	4,850	4,850
Equipment	3,446	4,500	4,500	241,000	1,000
Total Expenditures	428,156	366,100	366,100	612,300	415,050
Contribution to/(Use of) FB	(64,621)	(98,000)	(98,000)	(107,700)	(150,450)

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	176,669	240,000	206,500	206,500	206,500
Concessions Sales	20,071	30,000	21,000	21,000	21,000
Transfer from General Fund	184,276	128,000	168,000	168,000	168,000
Total Revenues	381,016	398,000	395,500	395,500	395,500
Expenditures					
Salaries and Wages	206,819	224,000	224,000	224,000	224,000
Benefits	21,097	21,650	21,500	22,850	22,850
Concession Stands	16,076	20,000	16,500	16,500	16,500
Utilities	55,149	60,000	56,000	56,000	56,000
Operating Expenditures	54,245	54,350	55,500	55,200	54,150
Maintenance & Equipment	22,747	17,000	22,000	22,000	22,000
Total Expenditures	376,133	397,000	395,500	396,550	395,500

Cultural Arts

Special Revenue Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Youth Theatre	-	58,500	58,500	58,000	63,000
PG Players	-	5,000	5,000	8,000	13,000
Utah Children's Choir	-	18,274	18,274	18,000	18,900
Donations	-	-	-	-	-
Transfer from General Fund	-	17,612	17,612	17,612	17,612
Total Revenues	-	99,386	99,386	101,612	112,512
Expenditures					
Arts Council	-	8,800	8,800	8,800	8,800
Youth Theatre	-	59,250	59,250	59,000	63,000
PG Players	-	11,500	11,500	11,500	13,000
Utah Children's Choir	-	19,200	19,200	19,000	18,790
Other Expenditures	-	-	-	-	-
Total Expenditures	-	98,750	98,750	98,300	103,590
Contribution to/(Use of) FB	-	636	636	3,312	8,922

Recreation Programs

Special Revenue Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Recreation Fee Revenues	-	540,000	540,000	540,000	548,804
Comm Center Revenues	-	280,000	280,000	320,000	345,000
Recreation Concessions	-	20,000	20,000	20,000	20,000
Transfer from General Fund	-	31,886	31,886	31,886	36,886
Total Revenues	-	871,886	871,886	911,886	950,690
Expenditures					
Salaries & Wages	-	524,060	524,060	554,060	570,000
Benefits	-	49,786	49,786	52,636	54,150
Program Supplies & Equipment	-	116,000	116,000	116,000	121,000
Operating Expenditures	-	182,040	182,040	182,040	182,040
Transfer to Capital Equipment	-	-	-	-	23,500
Total Expenditures	-	871,886	871,886	904,736	950,690
Contribution to/(Use of) FB	-	-	-	7,150	(0)

Redevelopment Agency

Special Revenue

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Hammond Project					
Tax Increment Revenue	134,047	150,000	150,000	150,000	150,000
Developer Contribution	1,547,893	1,776,160	1,776,160	1,776,160	1,560,583
Interest	-	-	-	-	-
Refund 2006 CDA Bonds	-	-	18,430,000	18,430,000	-
General					
Commercial Business District					
Tax Increment Revenue	92,775	-	-	-	-
Total Revenues	1,774,715	1,926,160	20,356,160	20,356,160	1,710,583
Expenditures					
Hammond Project					
Operating Expenditures	36	-	-	-	-
Debt Service Payments	1,547,893	1,776,160	1,776,160	1,776,160	1,560,583
Agent Fees	2,000	2,000	2,000	2,000	2,000
Retire Outstanding Bonds	-	-	18,110,000	18,110,000	-
Issuance Costs	-	-	320,000	320,000	-
Professional Services	-	-	30,000	30,000	-
Other Expenditures	1,461	-	-	-	-
Administrative Fee	-	-	-	-	-
Total Expenditures	1,551,390	1,778,160	20,238,160	20,238,160	1,562,583
Transfers in/(Out)					
Transfer to General Fund	-	-	-	-	-
Total Transfers	-	-	-	-	-
Contribution to/(Use of) FB	223,325	148,000	118,000	118,000	148,000

Library Grants

Special Revenue Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Title 1 Federal Grants	8,396	-	-	2,000	-
Interest	169	250	250	100	250
Donations	2,598	4,000	4,000	2,000	4,000
Total Revenues	11,162	4,250	4,250	4,100	4,250
Expenditures					
Title 1 Grant Purchases	2,349	-	-	2,000	-
Purchases from Gifts	8,693	4,250	4,250	2,100	4,250
Total Expenditures	11,042	4,250	4,250	4,100	4,250
Contribution to/(Use of) FB	121	-	-	-	-

Debt Service

Debt Service

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Property Tax Revenue	356,846	318,383	318,383	318,383	318,083
Interest	1,184	-	-	-	-
Transfer from Road Impact	377,436	100,087	100,087	100,087	150,000
Transfer from Capital Projects	-	277,436	277,436	277,436	200,810
Transfer from Sewer	-	-	-	-	-
Transfer from Storm Drain	-	-	-	-	-
Transfer from Class C	771,160	772,388	772,388	772,388	769,388
Total Revenues	1,506,626	1,468,294	1,468,294	1,468,294	1,438,281
Expenditures					
Principal Payments	897,303	910,500	910,500	910,500	986,000
Interest on Bonds	594,665	553,294	553,294	553,294	447,781
Trustee Fees	1,500	4,500	4,500	4,500	4,500
Total Expenditures	1,493,467	1,468,294	1,468,294	1,468,294	1,438,281
Contribution to/(Use of) FB	13,159	-	-	-	-

	Principal	Interest	Total
2008 Excise Tax Bonds	585,000	182,888	767,888
2008 GO Bonds	135,000	181,583	316,583
2002 Sales Tax	231,000	4,620	235,620
2012 Sales Tax	35,000	78,690	113,690
	986,000	447,781	1,433,781

Capital Projects



Capital Projects

Capital Projects Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Interest Income	-	-	-		
EECBG Grant	-	-	250,000		
Other Grants	-	-	-		
Loan Proceeds	-				
Other Income	24	-	-		
Transfer from MBA Fund	-	40,030	40,030		
Transfer from General Fund	1,148,639	-	-		
Use of Fund Balance		662,406	793,595		464,703
Total Revenues	1,148,663	702,436	1,083,625	-	464,703
Expenditures					
Prior Year Projects	667,519	285,000	666,189	666,188	
Transfer to Debt Service	-	277,436	277,436		200,810
Public Works Vehicles	-	100,000	100,000		150,000
Transfer to Capital Equip	-	40,000	40,000		40,000
Public Works Roof					2,000
Discovery Park Improvements					11,764
Lion's Club Repairs					16,629
Sidewalk Replacement					30,000
Manila Creek Park Pavillion					5,000
Battlecreek Restroom					8,500
Total Expenditures	667,519	702,436	1,083,625	666,188	464,703
Contribution to/(Use of) FB	481,145	-	-	(666,188)	-

Impact Fees

Capital Projects

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Recreation Impact Fees	65,869	-	-	55,000	-
Fire Impact Fees	6,328	-	-	7,000	-
Police Impact Fees	6,473	-	-	7,000	-
Road Impact Fees	91,302	100,087	100,087	100,000	150,000
Interest	7,148	-	-	6,000	-
Transfer from Class C	-	-	-	-	-
Total Revenues	177,119	100,087	100,087	175,000	150,000
Expenditures					
Parks Projects	-	-	-	-	-
Fire & EMS Projects	-	-	-	-	-
Police Projects	226,937	160,000	370,000	370,000	-
Road Projects	2,000	-	-	-	-
Principal Payments	-	-	-	-	-
Interest Payments	-	-	-	-	-
Transfer to Debt Service	377,436	100,087	100,087	100,087	150,000
Total Expenditures	606,373	260,087	470,087	470,087	150,000
Contribution to/(Use of) FB	(429,254)	(160,000)	(370,000)	(295,087)	-

Capital Equipment

Capital Equipment Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Lease Proceeds		331,661	331,661	78,811	175,000
Transfer from General Fund		136,661	146,661	146,661	450,450
Transfer from Rec Center					23,500
Transfer from General CIP		40,000	40,000	40,000	40,000
Total Revenues	-	508,322	518,322	265,472	688,950
Expenditures					
Fleet Purchases		222,653	222,653	145,500	175,000
Copier Purchases		58,467	58,467	-	-
Computer Purchases		90,540	90,540	-	-
Principal Payment		89,063	89,063	-	-
Interest Payment		-	-	-	-
Fitness Center Equipment					23,500
Police Equipment Lease		-	-	-	166,217
Copier Lease		-	-	-	13,247
Computer Lease		-	-	-	36,916
Asphalt Zipper Lease		-	-	-	28,089
Fire Equipment Lease					163,072
Total Expenditures	-	460,723	460,723	145,500	606,041
Contribution to/(Use of) FB	-	47,599	57,599	119,972	82,909

	Principal	Interest	Total
Ladder Truck Lease	79,909	36,942	116,851
Fire Equipment Lease	21,257	2,129	23,386
Wells Fargo Vehicle Lease	21,434	1,139	22,573
Sun Trust Equipment Lease	115,066	11,810	126,876
Asphalt Zipper Lease	25,116	2,973	28,089
2012 Equipment Lease	92,557	8,278	100,835
	355,339	63,271	418,610

Enterprise Funds



Enterprise Fund Descriptions

SANITATION

The City offers both solid waste and recycling services for Pleasant Grove residents. Solid waste is collected weekly, while recycling is picked up every other week. The City contracts the collection services through a third-party vendor. The contract is currently with Allied Waste.

SEWER & WATER

The Sewer and Water departments are to provide safe, high quality and reliable water and sewer service to residential, commercial, and industrial customers within Pleasant Grove City. Our goal is to provide these services in an efficient and cost effective way, while maintaining facilities to meet current and future needs. We are also 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, we comply with all Utah State and federal health and water quality regulations.

STORM DRAIN

The Storm Drain department 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. 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.

Sanitation

Enterprise Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Garbage Collection Fees	-	1,100,000	1,100,000	1,050,000	1,050,000
Recycling Fees	-	289,800	289,800	285,000	290,000
Interest	-	-	-	-	-
Total Revenues	-	1,389,800	1,389,800	1,335,000	1,340,000
Expenditures					
Garbage Pickup Expense	-	834,800	834,800	675,000	745,000
Recycling Collection	-	260,000	260,000	300,000	300,000
Administration Fee	-	295,000	295,000	295,000	295,000
Total Expenditures	-	1,389,800	1,389,800	1,270,000	1,340,000
Contribution to/(Use of) FB	-	-	-	65,000	-

Storm Drain

Enterprise Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Storm Drain Fee	590,544	1,040,290	1,040,290	975,000	1,250,000
Storm Drain Impact Fee	61,639	40,000	40,000	40,000	40,000
Interest	40	-	-	-	5,000
Other Revenues	574,355	-	-	-	-
Bond Proceeds	-	-	-	-	-
Total Revenues	1,226,577	1,080,290	1,080,290	1,015,000	1,295,000
Expenditures					
Salaries & Wages	88,521	113,900	113,900	101,850	118,000
Benefits	52,072	77,900	77,900	75,625	83,700
GF Administrative Charge	109,767	114,158	114,158	114,158	118,724
Bond Principal Payments	-	-	18,900	18,900	203,900
Bond Interest Payments	15,905	455,360	436,460	436,460	289,707
Depreciation	194,781	-	-	-	-
Operating Expenditures	120,036	162,902	162,902	174,823	162,902
Total Expenditures	581,082	924,220	924,220	921,816	976,933
Contribution to/(Use of) FB	645,495	156,070	156,070	93,184	318,067
Capital Expenditures	-	-	6,425,888	6,425,888	240,722

Water

Enterprise Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Culinary Water Sales	2,113,172	2,515,695	2,515,695	2,350,000	2,648,710
Secondary Water Sales	1,316,610	-	-	-	-
Irrigation Water Rental	(561)	-	-	-	-
Cul Water Installation	19,250	10,760	10,760	18,000	20,000
Sec Water Installation	9,100	-	-	-	-
Miscellaneous Revenues	21,234	17,476	17,476	563,320	22,000
Interest	6,468	-	-	-	-
Impact Fees	152,065	75,000	75,000	-	75,000
Developer Contributions	490,811	-	-	-	-
Transfers In	1,417,525	-	-	-	-
Total Revenues	5,545,674	2,618,931	2,618,931	2,931,320	2,765,710
Expenditures					
Salaries & Wages	288,868	311,500	319,833	298,500	334,341
Benefits	131,884	146,808	148,475	131,500	169,632
Power Expense	155,242	201,982	201,982	200,000	163,101
Administrative Services	781,864	557,460	557,460	557,460	557,460
Metro Water Lease	402,089	402,089	402,089	402,089	400,500
Bond Principal Payments	-	233,064	233,064	279,875	279,875
Bond Interest Payments	1,076,742	90,971	90,971	108,261	108,261
Irrigation Water Assessments	158,415	-	-	-	-
Depreciation	1,131,778	-	-	-	-
Operating Expenditures	388,684	570,183	560,183	473,496	299,776
Total Expenditures	4,515,567	2,514,057	2,514,057	2,451,181	2,312,946
Contribution to/(Use of) FB	1,030,107	104,874	104,874	480,139	452,764
Capital Projects	31,611	245,000	1,118,369	1,570,503	53,231

Pressurized Irrigation

Enterprise Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Secondary Water Sales	-	1,523,545	1,523,545	1,714,000	2,013,156
Total Revenues	-	1,523,545	1,523,545	1,714,000	2,013,156
Expenditures					
Salaries & Wages	-	30,300	30,300	33,050	31,512
Benefits	-	22,992	22,992	14,204	23,911
Administrative Services	-	286,374	286,374	286,374	286,374
Bond Principal Payments	-	560,000	560,000	560,000	575,000
Bond Interest Payments	-	991,726	991,726	991,725	969,026
Irrigation Water Assessments	-	147,923	147,923	147,923	168,871
Depreciation	-	-	-	-	-
Operating Expenditures	-	101,406	101,406	121,800	105,150
Total Expenditures	-	2,140,721	2,140,721	2,155,076	2,159,844
Contribution to/(Use of) FB	-	(617,176)	(617,176)	(441,076)	(146,688)
Capital Projects	-	289,406	540,263	540,263	353,293

Sewer Fund

Enterprise Fund

	Prior Year Actual	Original FY 2012 Budget	Amended FY 2012 Budget	Estimated Actual Expenditures	Beginning FY 2013 Budget
Revenues					
Sewer Fees	3,254,938	3,713,319	3,713,319	3,835,000	4,094,385
Connection Fees	(6,060)	9,745	9,745	11,000	10,745
Sewer Impact Fees	75,612	125,000	125,000	75,000	125,000
Miscellaneous Revenues	4,306	1,635	1,635	7,500	1,803
Developer Contributions	224,532	-	-	-	-
Interest Earnings	10,631	50,092	50,092	7,000	10,000
Total Revenues	3,563,959	3,899,791	3,899,791	3,935,500	4,241,933
Expenditures					
Salaries & Wages	248,894	252,450	252,450	235,000	257,000
Benefits	123,208	140,150	140,150	124,750	146,600
Charges for Treatment	2,188,716	2,244,951	2,244,951	2,244,951	2,334,749
Administrative Services	547,434	547,434	547,434	547,434	569,331
Depreciation	246,567	-	-	-	-
Bond Principal Payments	-	102,800	102,800	102,800	39,600
Bond Interest Payments	30,985	29,261	29,261	29,261	25,113
Operating Expenditures	135,631	150,314	150,314	137,014	159,935
Total Expenditures	3,521,435	3,467,360	3,467,360	3,421,210	3,532,328
Contribution to/(Use of) FB	42,524	432,431	432,431	514,290	709,605
Capital Projects	-	956,064	899,451	700,000	959,213

Enterprise Fund Data

Pleasant Grove



Utah's City of Trees

**5-Year Projected Budgets
Statistics
CIP Schedule**

Pleasant Grove City
5 Yr Proforma Income Statement
Culinary Water

	2013	2014	2015	2016	2017
Culinary Water					
Water Sales	2,648,710	3,061,909	3,153,766	3,248,379	3,345,831
Water Initiation Fee	12,000	21,757	22,410	23,082	23,775
Installation Fees	20,000	13,396	13,798	14,212	14,638
Irrigation Water Rental	-	-	-	-	-
Water Turn-On Charges	10,000	-	-	-	-
Total Culinary Water	2,690,710	3,097,062	3,189,974	3,285,673	3,384,244
Operating Expenses					
Wages	284,201	295,569	307,392	319,688	332,475
Part Time Wages	16,640	17,306	17,998	18,718	19,466
Meter Reading	16,000	16,000	16,000	16,000	16,000
Overtime	17,500	17,500	17,500	17,500	17,500
Retirement	51,064	53,106	55,231	57,440	59,737
FICA	25,208	26,216	27,265	28,355	29,490
Health Insurance	85,339	93,019	101,391	110,516	120,463
Life Insurance	838	871	906	942	980
State Insurance	7,183	7,470	7,769	8,080	8,403
Meetings & Memberships	3,954	4,112	4,277	4,448	4,626
Publication Expense	254	264	275	286	297
Office Expense	23,011	23,931	24,889	25,884	26,920
Vehicle Expense	26,724	27,792	28,904	30,060	31,263
Power Expense	163,101	169,625	176,410	183,467	190,805
Telephone Expense	2,542	2,644	2,750	2,860	2,974
Cellular Services	5,014	5,215	5,423	5,640	5,866
Audit	9,351	9,725	10,114	10,518	10,939
Engineering	28,109	29,233	30,402	31,618	32,883
Street Repairs	787	819	852	886	921
Administrative Fee	495,490	515,310	535,922	557,359	579,653
Lease Payments	12,500	13,000	13,520	14,061	14,623
Shop Rental	-	-	-	-	-
Metro Water Lease	422,445	422,445	175,000	175,000	175,000
Meter Purchases	-	-	-	-	-
Departmental Supplies	51,465	53,523	55,664	57,891	60,207
Insurance & Bonds	39,545	41,127	42,772	44,483	46,262
Other Interest					
Irrigation Water Assessments	-	-	-	-	1
Repair & Maintenance	81,270	84,520	87,901	91,417	95,074
Secondary Water Phase II	-	-	-	-	-
Miscellaneous Expense	11,500	11,960	12,438	12,936	13,453
Cash Over/Short					
Equipment	-	-	-	-	-
Technology	1,750	1,820	1,893	1,969	2,047
Trustee Fees	-	-	-	-	-
Pump and SCADA Rehab	-	-	-	-	-
Fire Hydrant/Valve Program	-	-	-	-	-
Master Plan Updates	-	-	-	-	-
Total Expenses	1,882,783	1,944,123	1,760,857	1,828,020	1,898,328

Pleasant Grove City
5 Yr Proforma Income Statement
Culinary Water

	2013	2014	2015	2016	2017
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Bond Interest (Water Rev)	(83,148)	(77,986)	(72,701)	(67,262)	(61,689)
Bond Interest (Sales Tax)	(25,113)	(12,968)	(12,032)	(11,004)	(9,890)
Bond Agent Fees	(2,000)	-	-	-	-
Impact Fees	75,000	75,000	75,000	75,000	75,000
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Non-Op Rev/(Exp)	(35,261)	(15,954)	(9,733)	(3,266)	3,421
Change in Net Assets (Cash)	772,666	1,136,985	1,419,385	1,454,387	1,489,336
Debt Principal Payments					
1994 Water Bonds	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	39,600	46,200	47,400	49,200	49,800
2002B Water Bonds	83,000	85,000	88,000	90,000	93,000
2004 Water Bonds	71,000	73,000	74,000	75,000	76,000
2006 Water Bonds	16,000	16,000	17,000	17,000	17,000
2010 Water Bonds	38,000	39,000	40,000	42,000	43,000
Canal Enclosure	275	286	297	309	322
Total Debt Principal Payments	279,875	291,486	298,697	306,509	288,122
Capital Projects					
Replace 1",2", and 4" Lines		522,964	522,964	522,964	522,964
14" Distribution Line (Locust)		516,977			
8" Distribution Line (Blackhawk)			448,701		
8" Distribution Line (1200 N)				796,330	
8" Distribution Line (330 N)					300,644
8" Distribution Line (Cherokee)					417,096
Utility Relocation	53,231	53,231	53,231		
Total Capital Projects	53,231	1,093,172	1,024,896	1,319,294	1,240,704
Net Cash Contribution	439,560	(247,673)	95,792	(171,416)	(39,490)
Debt Service Coverage	250.02%	356.96%	441.49%	449.53%	495.82%

Pleasant Grove City
5 Yr Proforma Income Statement
Secondary Water

	2013	2014	2015	2016	2017
Secondary Water					
Secondary Water Sales	2,013,156	2,280,207	2,348,613	2,419,072	2,491,644
Secondary Water Installation	-	-	-	-	-
Water Turn-On Charges	-	-	-	-	-
Total Secondary Water	2,013,156	2,280,207	2,348,613	2,419,072	2,491,644
Operating Expenses					
Wages	31,512	32,772	34,083	35,447	36,865
Retirement	5,861	6,096	6,340	6,593	6,857
FICA	2,411	2,507	2,607	2,712	2,820
Health Insurance	14,805	15,398	16,014	16,654	17,320
Life Insurance	126	131	136	142	147
State Insurance	708	737	766	797	829
Engineering	21,632	22,497	23,397	24,333	25,306
Water Assessments	168,871	159,994	166,394	173,050	179,971
Administrative Fee	297,829	309,742	322,132	335,017	348,418
Repair & Maintenance	75,718	78,747	81,897	85,173	88,580
Total Expenses	619,474	628,621	653,766	679,917	707,113
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Bond Interest	(969,026)	(943,901)	(915,470)	(885,538)	(867,413)
Other Interest	-	-	-	-	-
Bond Agent Fees	(7,800)	-	-	-	-
Impact Fees	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Non-Op Rev/(Exp)	(976,826)	(943,901)	(915,470)	(885,538)	(867,413)
Developer Contributions					
Depreciation/Amort	-	-	-	-	-
Change in Net Assets (Cash)	416,855	707,685	779,377	853,617	917,117
Debt Principal Payments					
2006 Bonds	300,000	325,000	350,000	350,000	375,000
2008 Bonds	275,000	275,000	285,000	300,000	310,000
Future Bonds	-	-	-	-	-
Total Principal Payments	575,000	600,000	635,000	650,000	685,000
Capital Expenditures					
Grove Creek Feeder Line	280,000	-	-	-	-
No Name Spring	-	-	-	300,000	-
Joint Replacement	50,000	50,000	50,000	50,000	50,000
Utility Relocation	23,293	23,293	23,293	-	-
Total Capital Projects	353,293	73,293	73,293	350,000	50,000
Net Cash Contributions	(511,438)	34,392	71,084	(146,383)	182,117
Debt Service Coverage	90.26%	106.97%	109.31%	113.26%	114.95%

Pleasant Grove City
5 Yr Proforma Income Statement
Combined

	2013	2014	2015	2016	2017
Revenues					
Culinary	2,690,710	3,097,062	3,189,974	3,285,673	3,384,244
Secondary	2,013,156	2,280,207	2,348,613	2,419,072	2,491,644
Total Revenues	4,703,866	5,377,269	5,538,587	5,704,745	5,875,887
Expenditures					
Culinary	1,882,783	1,944,123	1,760,857	1,828,020	1,898,328
Secondary	619,474	628,621	653,766	679,917	707,113
	2,502,257	2,572,745	2,414,623	2,507,937	2,605,442
Other Income/(Expense)					
Bond Agent Fees	(9,800)	-	-	-	-
Bond Interest (Water Rev)	(83,148)	(77,986)	(72,701)	(67,262)	(61,689)
Bond Interest (Other)	(25,113)	(12,968)	(12,032)	(11,004)	(9,890)
Bond Interest (Secondary)	(969,026)	(943,901)	(915,470)	(885,538)	(867,413)
Impact Fees	75,000	75,000	75,000	75,000	75,000
Total Other Income/(Expense)	(1,012,087)	(959,855)	(925,203)	(888,804)	(863,992)
Principal Payments					
Culinary	279,875	291,486	298,697	306,509	288,122
Secondary	575,000	600,000	635,000	650,000	685,000
Total Principal Payments	854,875	891,486	933,697	956,509	973,122
Capital Projects					
Culinary	53,231	1,093,172	1,024,896	1,319,294	1,240,704
Secondary	353,293	73,293	73,293	350,000	50,000
Total Capital Projects	406,524	1,166,465	1,098,189	1,669,294	1,290,704
Net Cash	(71,877)	(213,281)	166,876	(317,800)	142,628
Debt Service Coverage	119.38%	150.49%	166.45%	171.36%	175.87%

Pleasant Grove City
5 Yr Proforma Income Statement
Sewer Fund

	2013	2014	2015	2016	2017
Revenues					
Sewer Service Revenue	4,094,385	4,474,264	4,608,492	4,746,747	4,889,149
Connections Fees	10,745	11,742	11,000	11,000	11,000
Miscellaneous Revenue	1,803	1,970	1,500	1,500	1,500
Total Revenue	4,106,932	4,487,976	4,620,992	4,759,247	4,901,649
Operating Expenses					
Overtime Wages	18,026	49,597	51,581	53,645	55,790
Wages	238,161	276,337	287,390	298,886	310,841
Part Time Wages	8,395	8,647	8,992	9,352	9,726
Retirement	44,480	52,005	54,085	56,248	58,498
FICA	18,134	21,051	21,893	22,769	23,680
Health Insurance	70,210	90,751	98,918	107,821	117,525
Life Insurance	1,450	1,494	1,554	1,616	1,680
State Insurance	5,897	6,074	6,317	6,570	6,832
Meetings & Memberships	2,860	2,974	3,093	3,217	3,346
Publication Expense	260	270	281	292	304
Office Expense	20,800	21,632	22,497	23,397	24,333
Vehicle Expense	8,320	8,653	8,999	9,359	9,733
Power Expense	957	995	1,035	1,076	1,119
Telephone Expense	1,560	1,622	1,687	1,755	1,825
Cellular Services	1,300	1,352	1,406	1,462	1,521
Legal Services	-	-	-	-	-
Audit	6,448	6,706	6,974	7,253	7,543
Engineering	34,320	35,693	37,121	38,605	40,150
Charges for Treatment	2,334,749	2,428,139	2,525,265	2,626,276	2,731,327
Pretreatment Sampling	-	-	-	-	-
Street Repairs	5,200	5,408	5,624	5,849	6,083
Administrative Fee	569,331	592,105	615,789	640,420	666,037
Lease Payments	13,520	14,061	14,623	15,208	15,816
Shop Rental	-	-	-	-	-
Departmental Supplies	9,010	9,370	9,745	10,135	10,540
Insurance & Bonds	39,520	41,101	42,745	44,455	46,233
Trustee Fees	1,404	1,460	1,519	1,579	1,642
Repair & Maintenance	8,736	9,085	9,449	9,827	10,220
Miscellaneous Expense	5,720	5,949	6,187	6,434	6,692
Equipment					
Total Expenses	3,468,768	3,692,532	3,844,771	4,003,507	4,169,039

Pleasant Grove City
5 Yr Proforma Income Statement
Sewer Fund

	2013	2014	2015	2016	2017
Non-Operating Revenues/(Expendi					
Interest Revenue	10,000	10,000	10,000	10,000	10,000
Interest - Bonds	(25,113)	(12,968)	(12,032)	(11,004)	(9,891)
Interest - Other					
Impact Fees	75,000	75,000	75,000	75,000	75,000
Transfer to 2nd Water	-	-	-	-	-
Total Non-Op Rev/(Exp)	59,887	72,032			
Change in Net Assets (Cash)	698,051	867,476	776,221	755,739	732,610
Debt Principal Payments					
2001 Sewer Bonds					
2002 Sales Tax Bonds	39,600	46,200	47,400	49,200	49,800
Future Bonds					
Total Principal Payment	39,600	46,200	47,400	49,200	49,800
Capital Expenditures					
1000 So Upsize					
Nathaniel Loader Diversion	461,391				
900 S 900 E	51,181				
Gateway Improvements		922,020			
Garden Dr Improvemenets			184,404		
200 South Improvements				339,852	
500 East Improvements				138,684	
100 West Improvements					318,211
Sewer Rehab	200,000	200,000	200,000	200,000	200,000
Total Capital Expenditures	712,572	1,122,020	384,404	678,536	518,211
Net Cash Contribution/(Use)	(54,121)	(300,744)	344,417	28,003	164,599

Pleasant Grove City

5 Yr Proforma Income Statement

Storm Drain

	2013	2014	2015	2016	2017
Storm Drain Fees	1,233,070	1,520,908	1,566,536	1,613,532	1,661,938
Operating Expenses					
Wages	127,615	132,719	138,028	143,549	149,291
Part Time Wages	1,872	1,947	2,025	2,106	2,190
Retirement	22,987	23,906	24,862	25,857	26,891
FICA	9,364	9,739	10,128	10,534	10,955
Health Insurance	42,916	46,778	50,989	55,578	60,579
Life Insurance	269	279	291	302	314
State Insurance	2,170	2,257	2,347	2,441	2,539
Meetings & Memberships	1,342	1,395	1,451	1,509	1,570
Vehicle Expense	10,181	10,589	11,012	11,453	11,911
Cellular Services	1,560	1,622	1,687	1,755	1,825
Engineering	48,360	50,294	52,306	54,398	56,574
Shop Rental	-	-	-	-	-
Lease Payment	9,490	9,870	10,264	10,675	11,102
Administrative Fee	118,724	123,473	128,412	133,548	138,890
Departmental Supplies	14,560	15,142	15,748	16,378	17,033
Special Projects	4,680	4,867	5,062	5,264	5,475
Miscellaneous Expense	29,120	30,285	31,496	32,756	34,066
Equipment	-	-	-	-	-
MS4 Permit	27,040	28,122	29,247	30,417	31,633
	<u>13,322</u>	<u>11,708</u>	<u>12,176</u>	<u>12,663</u>	<u>13,170</u>
Total Expenses	485,572	504,994	527,533	551,184	576,010
Non-Operating Revenues/(Expend					
Interest Revenue	5,000	5,000	5,000	5,000	5,000
Interest Expense	(289,707)	(271,771)	(265,548)	(258,134)	(252,271)
Impact Fees	40,000	40,000	40,000	40,000	40,000
Total Non-Op Rev/(Exp)	<u>(244,707)</u>	<u>(226,771)</u>	<u>(220,548)</u>	<u>(213,134)</u>	<u>(207,271)</u>
Change in Net Assets (Cash)	<u>502,791</u>	<u>789,143</u>	<u>818,455</u>	<u>849,214</u>	<u>878,657</u>

Pleasant Grove City
 5 Yr Proforma Income Statement
 Storm Drain

	2013	2014	2015	2016	2017
Debt Principal Payments					
2002 Sales Tax	(18,900)	(23,100)	(23,700)	(24,600)	(24,900)
Future Bonds	(185,000)	(185,000)	(195,000)	(200,000)	(205,000)
Future Bonds			(294,032)	(294,032)	(294,032)
Total Debt Principal Payments	(203,900)	(208,100)	(512,732)	(518,632)	(523,932)
Capital Expenditures					
Lindon Hollow					
Lindon Hollow Construction					
Land Purchase					
Battle Creek/Grove Creek Pip					
Land Purchase					
2000 W Lower Detention	200,000				
Anderson Park Detention			965,812		
Utility Relocation	40,722	40,722	40,722		
Total Capital Projects	240,722	40,722	1,006,534	-	-
Net Cash Contribution	58,169	540,321	(700,811)	330,582	354,725
Debt Service Coverage	160.55%	221.08%	139.28%	142.56%	145.70%

Utility Fund Statistics

Water Fund Debt Service Coverage

	2007	2008	2009	2010	2011
Operating Revenues	2,504,389	3,147,028	3,069,944	3,045,455	3,478,805
Operating Expenditures	(1,632,699)	(1,715,377)	(1,833,435)	(1,867,160)	(2,304,334)
Other Revenues	793,769	447,382	247,588	114,989	158,533
 Net Revenues	 1,665,459	 1,879,033	 1,484,097	 1,293,284	 1,333,004
 Debt Service	 472,740	 1,064,095	 1,713,055	 1,856,706	 1,893,498
DS Coverage Ratio	3.52	1.77	0.87	0.70	0.70

Storm Drain Fund Debt Service Coverage

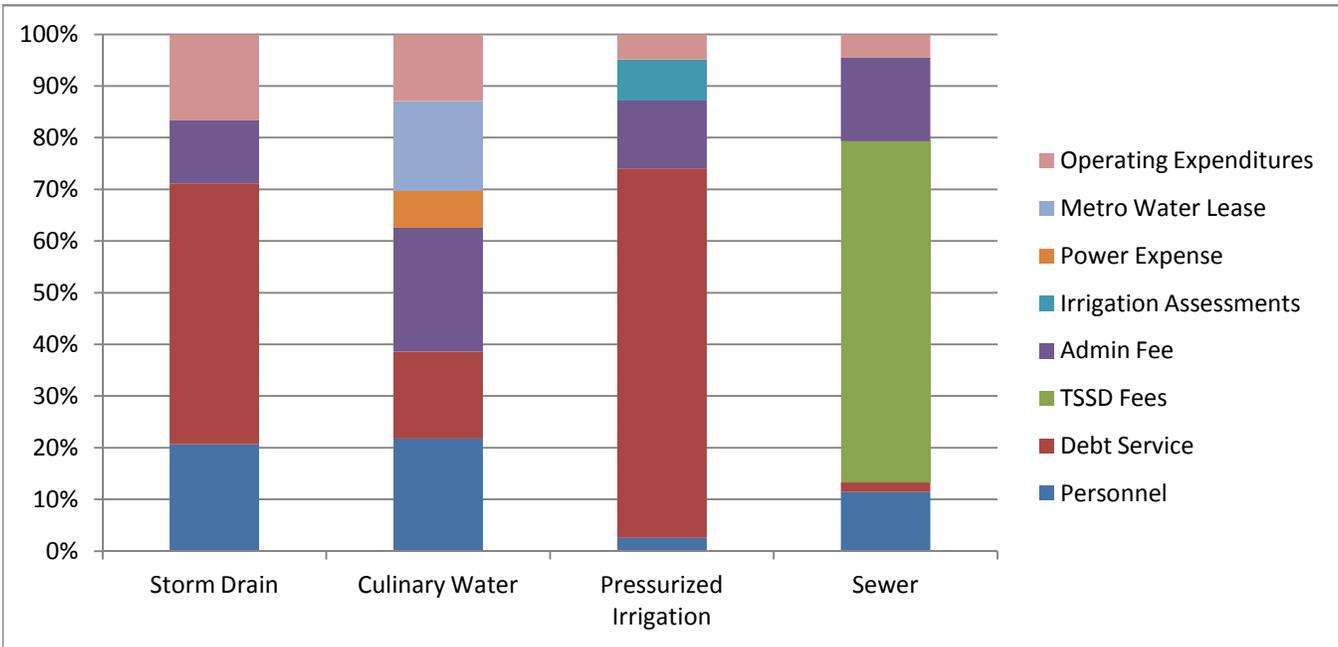
	2007	2008	2009	2010	2011
Operating Revenues	363,056	3,147,028	3,069,944	3,045,455	590,544
Operating Expenditures	(225,186)	(1,715,377)	(1,833,435)	(1,867,160)	(369,195)
Other Revenues	25,298	26,610	7,452	15,895	61,679
 Net Revenues	 163,168	 1,458,261	 1,243,961	 1,194,190	 283,028
 Debt Service	 -	 -	 -	 -	 -
DS Coverage Ratio	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Unrestricted Cash Balance

	2007	2008	2009	2010	2011
Water	644,780	856	2,051,299	888,595	1,647,423
Sewer	4,699,811	4,368,824	3,841,589	3,457,621	1,732,928
Storm Drain	566,938	708,627	377,572	59,981	-

Pleasant Grove City

Enterprise Funds Expenditure Allocation



Enterprise Funds Capital Projects

	Capital Projects				
	2012	2013	2014	2015	2016
Culinary Water					
Waterline Upsizing	1,000,000				
Grove Creek Pump	85,000				
Battle Creek Tank PRV Vault	70,000				
Manila Water Chlorinization	80,000				
2000 W State St Upsize	10,000				
Battlecreek EIS	50,000				
Master Plan Update	35,000				
Manila Water Termination	150,000				
Replace Distribution Lines			522,964	522,964	522,964
14" Distiribution Line (Locust)			516,977		
8" Distribution Line (Blackhawk Cir)				448,701	
8" Distribution Line (850 E 1200 N)					796,330
PRCEP Utility Relocation		53,231	53,231	53,231	
Secondary Water					
Fugal Well	250,857				
Grove Creek Feeder Line		280,000			
No Name Spring					300,000
Joint Replacement		50,000	50,000	50,000	50,000
PRCEP Utility Relocation		23,293	23,293	23,293	
Sewer					
1000 So Upsize	500,000				
Nathaniel Loader Diversion		461,391			
900 S 900 E to Locust		51,181			
Gateway Improvements			922,020		
Garden Drive Improvements				184,404	
200 South Improvements					339,852
500 East Improvements					138,684
Sewer Rehab	200,000	200,000	200,000	200,000	200,000
PRCEP Utility Relocation	47,190	47,190	47,190		
Storm Water					
Battlecreek/Grovecreek Piping	3,000,000				
Detention	4,050,000				
2000 W Lower Detention		200,000			
Anderson Park Detention				965,812	
PRCEP Utility Relocation	40,722	40,722	40,722		

Capital Projects

Pleasant Grove



Utah's City of Trees

Pleasant Grove City

Capital Projects by Funding Source

	FY 12	% Complete (as of 1/31/12)	FY 13	FY 14	FY 15	FY 16	FY 17
2011 Storm Drain Revenue Bonds							
Lindon Hollow Drainage	370,308	0.00%					
Battle Creek/Grove Creek Piping	2,575,888	26.65%					
Land Acquisition	3,479,692	1.80%					
Storm Drain Revenues							
2000 W Lower Detention							200,000
Wash/Reclaim Facility			200,000				
Anderson Park Detention					965,812		
Utility Relocation			40,722	40,722	40,722		
Culinary Water Revenues							
Battle Creek Survey	24,310	0.00%					
2010 Drinking Water Projects	740,730	86.76%					
Grove Creek Pump	85,000	0.00%					
Battle Creek Tank PRV Vault	70,000	0.00%					
Manila Water System Chlorination	80,000	0.16%					
2000 W State St 12" Upsize	10,000	0.00%					
Battle Creek Environmental Study	50,000	0.00%					
Master Plan Update	35,000	0.00%					
Replace 1", 2", and 4" Lines				522,964	522,964	522,964	522,964
14" Distribution Lines (Locust)				516,977			
8" Distribution Line (Blackhawk)					448,701		
8" Distribution Line (1200 N)						796,330	
8" Distribution Line (330 N)							300,644
8" Distribution Line (Cherokee)							417,096
Utility Relocation			53,231	53,231	53,231		
Manila Water Termination							
Manila Water Termination	150,000	3.21%					
Manila Water Cedar Hills Split	29,585	0.00%					

Pleasant Grove City

Capital Projects by Funding Source

	FY 12	% Complete (as of 1/31/12)	FY 13	FY 14	FY 15	FY 16	FY 17
Sewer Revenues							
Sewer Rehabilitation	200,000	2.02%	200,000	200,000	200,000	200,000	200,000
Nathaniel Loader Diversion			461,391				
900 S 900 E			51,181				
Gateway Improvements	500,000				422,020		
Garden Drive Improvements			199,451				
200 So Improvements						339,852	
500 East Improvements						138,681	
100 West Improvements							318,211
Utility Relocation			47,190	47,190	47,190		
Secondary Water Revenues							
Fugal Well	250,857	51.28%					
Grove Creek Feeder Line			280,000				
No Name Spring						300,000	
Joint Replacement			50,000	50,000	50,000	50,000	50,000
Utility Relocation			23,293	23,293	23,293		
General Funds							
EECBG Energy Project	250,000	100.00%					
100 East EIS	13,608	100.00%					
Manila Tennis Court Resurface	45,000	69.33%					
Fire Station Floor	75,000	100.00%					
City Hall Remodel	6,600	98.71%					
Property Purchases	125,000	100.00%					
Public Works Vehicles	100,000	100.00%					
Complete Bonded Projects	40,000	0.00%					
Locust Homes Demolition	50,000	25.89%					
Fleet Program (Police Cars)			40,000	Funded	40,000	32,000	40,000
Public Works Roof			2,000				
Public Works Phone System			TBD				

Pleasant Grove City

Capital Projects by Funding Source

	FY 12	% Complete (as of 1/31/12)	FY 13	FY 14	FY 15	FY 16	FY 17
Swimming Pool Equipment				20,000			
Discovery Park Improvements			7,770				
Replaster Swimming Pool			20,000				
Swimming Pool Membrane				195,875			
Swimming Pool Slide			7,550				
Sidewalk Replacement			30,000				
Manila Creek Park Pavillion			5,000				
Sportsman for Swimming Pool				7,550			
Battlecreek Restroom			8,500				
Downtown Park Restroom				35,000			
Rodeo Grounds Restroom (North)				55,000			
Lion's Club Building Repairs	16,629						
Public Works/Parks Vehicles			150,000				
Parks Mower							
Bobtail (for plowing)							
Traffic Design - Proctor Ln 700 So			30,000				

**Pleasant Grove City
2012 Equipment Lease List**

Year	Qty	Equipment	Department	Term	Operating/ Capital	Estimated Purchase Price	Estimated Down Payment	Annual Lease	
2013	5	Police Vehicles	Police	5 yrs	Capital	108,068	40,000	14,863	(estimated)
2013	5	Police Vehicles	Police	3 yrs	Operating	168,986	-	55,212	(estimated)
2013	2	Ford F350 Trucks	Water/Sewer	5 yrs	Capital	66,663	-	14,556	(estimated)
2013		Computer Equipment	All Departments	4 yrs	Operating	40,540	-	9,803	(estimated)
2013		Comm Center Equipment	Recreation		Operating	64,450		18,256	(estimated)
2012	3	Ford Expedition	Fire	3 yrs	Capital			22,572	
2012	4	Ford Explorer	Police	5 yrs	Capital			26,232	
2012	9	Ford Explorer	Police	3 yrs	Operating			60,047	
2012		Copiers, Printers	All Departments	4 yrs	Operating			13,247	
2012		Computers	All Departments	5 yrs	Operating			27,348	
	1	Ladder Truck	Fire		Operating			140,500	

Other Information

Pleasant Grove



Utah's City of Trees

Fee Schedule
Debt Security and Funding
Debt Service Schedules
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	\$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
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

FEE SCHEDULE

	Current Fee	Proposed Fee
CEMETERY		
Grave Spot or Space	Res/Non-Res	Res/Non-Res
Grave Spot or Space	\$400/\$1000	\$700/\$1300
Babyland	\$400/\$1000	\$700/\$1300
Infants	\$400/\$1000	\$700/\$1300
Cremations (up to 8 per spot 2'x2')	\$400/\$1000	\$700/\$1300

Opening and Closing

Single	\$250/\$500	\$600/\$1000
Double Deep 1st	\$500/\$1,000	\$1400/\$2000
Double Deep 2nd	\$250/\$500	\$700/\$1300
Cremations	\$100/\$500	\$200/\$350
Infants	\$125/\$250	\$225/\$300
Infant Family Dig	-	\$100/\$100

Additional Fees

Holidays & Sundays	\$150 flat fee	\$300
Saturdays	\$150 flat fee	\$300
Weekday Overtime	\$150 flat fee	\$300
Transfer Fee- Resident to Family or Resident	\$50	\$50
Transfer Fee- Resident to Non Resident	-	\$500

Disinterment

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



FEE SCHEDULE

	Current Fee	Proposed Fee
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

Couple Pass

Annual	\$250/\$310	N/C
Semi Annual	\$140/\$170	N/C
Monthly	\$25/\$27	N/C

Senior Couple Pass

Annual	\$140/\$175	N/C
Semi Annual	\$80/\$95	N/C
Monthly	\$14/\$17.50	N/C

Individual Pass

Annual	\$150/\$190	N/C
Semi Annual	\$80/\$95	N/C
Monthly	\$15/\$19	N/C

Senior Individual Pass

Annual	\$75/\$95	N/C
Semi Annual	\$40/\$55	N/C
Monthly	\$7.50/\$9.50	N/C

Student Pass

Annual	\$95/\$120	N/C
Semi Annual	\$53/\$70	N/C
Monthly	\$9.50/\$12	N/C

FEE SCHEDULE

Current Fee	Proposed Fee
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Daily Admission Fees

Adults (16-54 years old)	\$3	N/C
Youth (4-15 years old)	\$2.50	N/C
Seniors 55+	\$2	N/C
Track Only	\$1	N/C

Funshine - per month

Tues/Thurs - 2 hours	\$50	N/C
Mon/Wed - 2 hours	\$50	N/C
Tues/Thurs - 2.5 hours	\$62	N/C
Mon/Wed/Fri - 2.5 hours	\$85	N/C

Gymnastics

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

Dance

School Year - Monthly Fee	\$25	N/C
School Year - Costume Fee	\$50	N/C

Enrichment

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

FEE SCHEDULE

	Current Fee	Proposed Fee
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

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

FEE SCHEDULE

	Current Fee	Proposed Fee
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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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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FEE SCHEDULE

Current Fee	Proposed Fee
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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	N/C
PG History Volume III	\$15	N/C
Walking Tour Booklet	\$3	N/C

GENERAL GOVERNMENT FEES

Returned Check Fee	\$20	\$20
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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

FEE SCHEDULE

	Current Fee	Proposed Fee
Lamination	\$0.60	N/C
Copies	\$0.10	N/C
Guest Pass for Non-Resident per Hour	\$1	N/C

PARKS

Rodeo Ground Rental

Half Day Rental	\$35/\$50	\$175/\$225
Full Day Rental	\$70/\$85	\$350/\$500
Deposit	\$20	\$200
Lights per hour	\$50	\$75
Work Arena	\$25	\$75

Park Pavilion Rental

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

Sports Field Rental

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

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	\$750	N/C

FEE SCHEDULE

	Current Fee	Proposed Fee
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
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

FEE SCHEDULE

	Current Fee	Proposed Fee
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
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	\$175/\$260
Family Even/Odd Season	\$110/\$180	\$115/\$185
Individual Full Season	\$90/\$135	\$90/\$140
Senior Individual Resident	N/A	\$45
Senior Individual Non Resident	N/A	\$70



FEE SCHEDULE

	Current Fee	Proposed Fee
<u>Discount Tickets</u>		
12 Tickets	\$42	N/C
24 Tickets	\$78	N/C
<u>General Admission</u>		
0-3 year old	\$0	N/C
4 years and up	\$4	\$4.50
Seniors 55 +	\$1.50	\$2.00
<u>Swim Lessons</u>		
One Swimmer	\$65	N/C
Two or more same family	\$60	N/C
<u>Rentals</u>		
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
<u>Groups</u>		
Family Night Swim (Mondays)	\$12	N/C
Scout/Church Groups w/Leaders	\$2	N/C
<u>Special Events/Pricing</u>		
1/2 Price nights after 6 p.m.	\$2	N/C
End of Season pass August only	60% Discount	N/C
<u>Merit Badge Classes</u>		
First Aid, Swimming, Lifesaving	5-15 per Class	N/C
COMBINATION COMMUNITY CENTER AND POOL		
<u>Resident Family</u>		
Resident Everyday / Annual Pass	\$490	N/C
Resident Everyday / Annual Pass W/Discount	\$455	N/C
Odd-Even / Annual Pass	\$435	N/C
Odd-Even / Annual Pass w Discount	\$400	N/C



FEE SCHEDULE

	Current Fee	Proposed Fee
Non Resident Family		
Everyday / Annual Pass w/Discount	\$655	N/C
Everyday / Annual Pass w/Discount	\$600	N/C
Odd-Even / Annual Pass	\$585	N/C
Odd-Even / Annual Pass w/ Discount	\$540	N/C

UTILITIES - All Utility Rate Previously Adopted Through FY 2014

Residential Water

Base Fee (Includes 5,000 gal)	\$12.53	\$14.07
Base Fee (Abatement Rate)	\$10.02	\$11.26
5,001 to 10,000 gal (per 1,000 gal)	\$1.67	\$1.88
10,001 to 15,000 gal (per 1,000 gal)	\$2.44	\$2.74
15,001 to 50,000 gal (per 1,000 gal)	\$3.49	\$3.92
50,001 and above (per 1,000 gal)	\$4.18	\$4.69

Commercial Water

Base Fee (Includes 5,000 gal)	\$12.53	\$14.07
5,001 to 10,000 gal (per 1,000 gal)	\$1.67	\$1.88
10,001 to 15,000 gal (per 1,000 gal)	\$1.82	\$2.04
15,001 to 50,000 gal (per 1,000 gal)	\$1.96	\$2.19
50,001 to 100,000 gal (per 1,000 gal)	\$2.09	\$2.35
100,001 and above (per 1,000 gal)	\$2.23	\$2.50

Pressurized Irrigation

Residential Rates		
Under .50 Acre	\$20.85	\$24.50
.50 Acre to .99 Acre	\$24.96	\$29.37
1 Acre and Above	\$29.07	\$34.25
Commercial Rates		
	For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses	
Base Fee	\$29.07	\$34.25
Per Sq Ft ('000s)	\$0.20	\$0.41
- Area over 1.50 Acres		



FEE SCHEDULE

	Current Fee	Proposed Fee
<u>Storm Drain</u>		
Monthly Fee per ESU	\$7.74	\$10.11
<u>Sewer</u>		
Base Fee	\$20.90	\$23.04
Usage (per 1,000 gal)	\$2.08	\$2.29
<u>Shutoff/Connection Fees</u>		
New Connection Fee	\$30.00	N/C
Unlawful Opening of Meter Box	\$50.00	N/C
Shutoff Notice Fee	\$5.00	N/C
Employee Dispatch Fee	\$20.00	N/C
Reconnection Fee	\$50.00	N/C

Debt Security and Funding FY 2012-2013

Series Name	FY 2013 Payment	Balance as of 06/30/2012	Security	Funding Source	Use of Funds	Maturity Date
2011 Tax Increment Bonds	1,560,583	18,383,000	Tax Increment, Sales Taxes	Developer Contributions	Land Purchase	12/1/2021
2008 Class C Road Bonds	767,888	3,750,000	Class C Road Funds	Class C Road Funds	Road Construction	1/15/2018
2012 Sales Tax Bonds	162,413	4,390,000	Sales Tax Revenues	Water, Sewer, and Storm Drain Impact Fees	PG Boulevard	12/1/2022
2008 General Obligation Bonds	316,583	4,510,000	Property Taxes	Property Taxes	Community Center	10/1/2031
Total Governmental Fund	2,807,467	31,033,000				
Enterprise Fund Debt						
1994 Water Revenue Bonds	23,530	93,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2015
2002A Water Revenue Bonds	9,000	72,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2018
2002B Water Revenue Bonds	115,194	1,059,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2022
2004 Water Revenue Bonds	89,972	1,116,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025
2006 Water Revenue Bonds	20,352	256,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026
2006B Water Revenue Bonds	785,188	10,155,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2031
2008 Water Revenue Bonds	758,838	9,990,000	Water Revenues	Water Revenues	Secondary Water System Replace and Upsize	12/1/1933
2010 Water Revenue Bonds	65,100	1,000,000	Water Revenues	Water Revenues	Waterlines Grove Creek and Battle Creek Pipelines; Detention Basins	12/1/2031
2011 Storm Drain Revenue Bonds	454,907	7,050,000	Storm Drain Revenues	Storm Drain Revenues	Basins	7/15/2036
Total Enterprise Fund	2,322,081	30,791,000				

Debt Service Schedules

Fiscal Year 2012-2013

	Principal	Interest	Total
Governmental Fund Debt			
2011 Tax Increment Bonds	511,000	1,049,583	1,560,583
2008 Class C Road Bonds	585,000	182,888	767,888
2012 Sales Tax Bonds	50,000	112,413	162,413
2008 General Obligation Bonds	135,000	181,583	316,583
Total Governmental Fund	1,281,000	1,526,467	2,807,467

Enterprise Fund Debt			
1994 Water Revenue Bonds	23,000	530	23,530
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	4,352	20,352
2006B Water Revenue Bonds	300,000	485,188	785,188
2008 Water Revenue Bonds	275,000	483,838	758,838
2010 Water Revenue Bonds	38,000	27,100	65,100
2011 Storm Drain Revenue Bonds	185,000	269,907	454,907
Total Enterprise Fund	1,000,000	1,322,081	2,322,081

Debt Service Schedules

Fiscal Year 2013-2014

	Principal	Interest	Total
Governmental Fund Debt			
2011 Tax Increment Bonds	541,000	1,019,127	1,560,127
2008 Class C Road Bonds	610,000	156,563	766,563
2012 Sales Tax Bonds	385,000	108,063	493,063
2008 General Obligation Bonds	145,000	175,983	320,983
Total Governmental Fund	1,681,000	1,459,736	3,140,736
Enterprise Fund Debt			
1994 Water Revenue Bonds	23,000	399	23,399
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	4,080	20,080
2006B Water Revenue Bonds	325,000	471,063	796,063
2008 Water Revenue Bonds	275,000	472,838	747,838
2010 Water Revenue Bonds	39,000	26,071	65,071
2011 Storm Drain Revenue Bonds	185,000	265,282	450,282
Total Enterprise Fund	1,030,000	1,287,169	2,317,169

Debt Service Schedules

Fiscal Year 2014-2015

	Principal	Interest	Total
Governmental Fund Debt			
2011 Tax Increment Bonds	572,000	986,906	1,558,906
2008 Class C Road Bonds	645,000	126,063	771,063
2012 Sales Tax Bonds	395,000	100,263	495,263
2008 General Obligation Bonds	150,000	170,083	320,083
Total Governmental Fund	1,762,000	1,383,315	3,145,315
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	27,087	115,087
2004 Water Revenue Bonds	74,000	16,524	90,524
2006 Water Revenue Bonds	17,000	3,808	20,808
2006B Water Revenue Bonds	350,000	454,188	804,188
2008 Water Revenue Bonds	285,000	461,282	746,282
2010 Water Revenue Bonds	40,000	25,014	65,014
2011 Storm Drain Revenue Bonds	195,000	259,532	454,532
Total Enterprise Fund	1,081,000	1,247,703	2,328,703

Debt Service Schedules

Fiscal Year 2015-2016

	Principal	Interest	Total
Governmental Fund Debt			
2011 Tax Increment Bonds	605,000	952,832	1,557,832
2008 Class C Road Bonds	675,000	93,813	768,813
2012 Sales Tax Bonds	410,000	91,780	501,780
2008 General Obligation Bonds	155,000	163,983	318,983
Total Governmental Fund	1,845,000	1,302,408	3,147,408
Enterprise Fund Debt			
1994 Water Revenue Bonds	24,000	137	24,137
2002A Water Revenue Bonds	9,000	-	9,000
2002B Water Revenue Bonds	90,000	24,411	114,411
2004 Water Revenue Bonds	75,000	15,266	90,266
2006 Water Revenue Bonds	17,000	3,519	20,519
2006B Water Revenue Bonds	350,000	436,688	786,688
2008 Water Revenue Bonds	300,000	448,850	748,850
2010 Water Revenue Bonds	42,000	23,929	65,929
2011 Storm Drain Revenue Bonds	200,000	252,632	452,632
Total Enterprise Fund	1,107,000	1,205,432	2,312,432

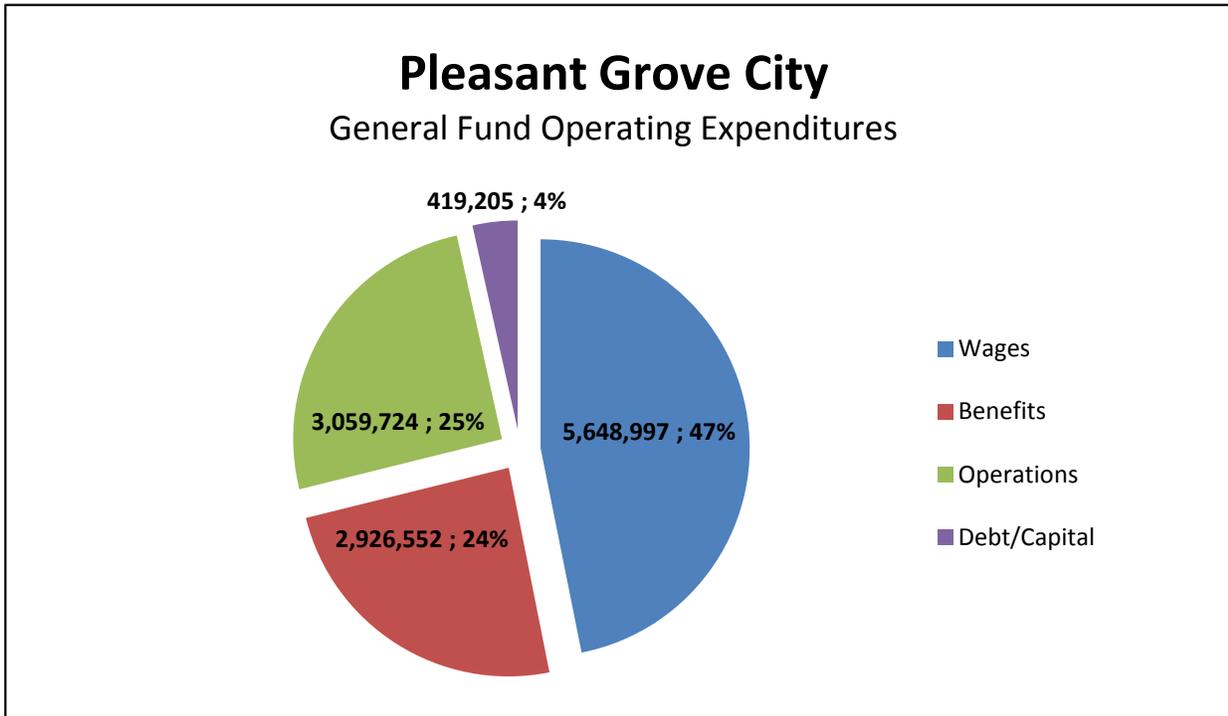
Debt Service Schedules

Fiscal Year 2016-2017

	Principal	Interest	Total
Governmental Fund Debt			
2011 Tax Increment Bonds	640,000	916,789	1,556,789
2008 Class C Road Bonds	705,000	61,750	766,750
2012 Sales Tax Bonds	415,000	82,419	497,419
2008 General Obligation Bonds	165,000	157,583	322,583
Total Governmental Fund	1,925,000	1,218,541	3,143,541
Enterprise Fund Debt			
2002A Water Revenue Bonds	9,000	-	9,000
2002B Water Revenue Bonds	93,000	21,676	114,676
2004 Water Revenue Bonds	76,000	13,991	89,991
2006 Water Revenue Bonds	17,000	3,230	20,230
2006B Water Revenue Bonds	375,000	418,563	793,563
2008 Water Revenue Bonds	310,000	448,850	758,850
2010 Water Revenue Bonds	43,000	22,792	65,792
2011 Storm Drain Revenue Bonds	205,000	247,325	452,325
Total Enterprise Fund	1,128,000	1,176,427	2,304,427

Employees By Department

	Full Time	Part Time	Total
General Fund			
Mayor and City Council	6	0	6
Municipal Court	1	2	3
Legal	1	1	2
Administrative Services	7	2	9
Community Development	5	0	5
Engineering	1	1	2
Fire	16	21	37
Library	3	24	27
Parks	9	2	11
Custodial Services	1	4	5
Police	30	4	34
Recreation	3	15	18
Leisure Services	1	0	1
Senior Citizens	0	5	5
Streets	4	0	4
Public Works	2	0	2
Total General Fund	90	81	171
E911	3	12	15
Storm Drain	3	0	3
Water/Sewer	8	2	10



Fox Hollow Golf Course

Budget and Anticipated Costs

	2011 Actual	2012 Budget
Revenue		
Green Fees	272,469	281,331
Golf Cart Rental	137,293	146,347
Driving Range	85,553	90,539
Pass Fees	91,943	91,608
Events	21,860	21,500
Snack Bar	55,900	74,030
Other	164	
Total Revenue	665,182	705,355
Expenses		
Labor	468,370	455,861
Maintenance	102,641	124,956
Snack Bar Costs	58,819	68,862
Building	55,107	58,985
General Overhead	88,282	77,488
Equipment	109,008	130,195
Total Expenses	882,227	916,347
Net Income	(217,045)	(210,992)

Cash Infusions from Member Cities

		Total Cost	Pleasant Grove Cost	Budgeted In
Land Payment	9/15/2012	41,700	13,900	GF Other Expenditures
Debt Service	9/15/2012	274,949	91,650	GF Other Expenditures
Debt Service	3/15/2013	81,101	27,034	GF Other Expenditures
Capital Improvements	9/15/2012	60,000	20,000	GF Other Expenditures
Operations	9/15/2012	152,985	50,995	GF Other Expenditures
Total		610,735	203,578	