

ADOPTED BUDGET

Fiscal Year 2015-2016

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Pleasant Grove City

Pleasant Grove City

State of Utah



Final Budget

Fiscal Year July 1, 2015 to June 30, 2016

Elected Officials

Mayor Mike Daniels

Dianna Andersen	Cindy Boyd	Eric Jensen	Cyd LeMone	Ben Stanley
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Prepared by:
Dean Lundell, Finance Director
David Larson, Assistant to the City Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pleasant Grove City
Utah**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

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

We are pleased to submit to you the budget for the 2015-2016 fiscal year. This budget represents the culmination of many hours of work by the Mayor, City Council, and City staff. Our budget process is intended to provide for Pleasant Grove's current needs, while maintaining a long-term focus, all in a public, transparent manner. We wish to thank all those who participated in this process.

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

This year's budget forecasts General Fund revenues (not including transfers in) of \$12,147,015 and total governmental revenues of \$18,450,877. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$13,912,252. The City realizes the importance to properly care for and expend these funds in a responsible and transparent manner. This budget document is intended to provide the public with information towards the achievement of this goal.

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

Revenues

The revenue and taxation section of this budget document gives detailed information related to how the City derives its revenues. We encourage you to review that section. Sales tax revenue trends continue to be positive both for statewide sales and for sales occurring in Pleasant Grove. The City is estimated to receive \$298,545 more in sales tax revenue in fiscal year 2015 than it did in fiscal year 2014. For the 2016 budget, we are estimating an additional increase of \$255,470. Based on the growth that has occurred in the City, we anticipate modest increases in property taxes and franchise taxes as well.

This year the City will see doTERRA's completion of Phase 2 of their campus. They employ up to 900 people and they are still seeing exponential growth. St. John's Properties is starting a development off of the Pleasant Grove Interchange that will be mostly office buildings and some retail. This project will commence in the Fall of 2015 and we will be built out over the next few years.

Capital Equipment

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

plows for the Streets department. With proper care and maintenance, these vehicles can be kept in operation for up to 16 years. With a long time horizon, we can keep a regular rotation with an annual appropriation of just over \$45,000.

Employee Costs

Without question, the ability of Pleasant Grove to provide quality services to its residents is centered around maintaining a quality workforce. This budget includes a pay increase of 2% for City employees. Also included in this budget is funding for a police officer and one parks employee. For a city of over 37,000 residents, Pleasant Grove has a relatively small police force. This new hire will bring our current number of sworn officers to 27. The parks position replaces a position that was eliminated due to budget costs in 2011. Administration staffing has been reduced by one FTE.

Health insurance premiums is always a major factor in personnel costs. This year, the City was able to maintain its health insurance plan without requiring City employees to change their contribution to premiums. Every year it is a challenge to balance between taking care of the City's employees and not allowing personnel costs to consume too much of the City budget. I believe we have succeeded in striking the right balance. For the upcoming fiscal year, we anticipate personnel costs will consume 68% of General Fund revenues.

Budget Planning and Management

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

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

Adequate funding of road expenditures has been topic of budget discussions this year. The City recently conducted a study to assess the current condition of all City roads and estimated the amount of annual appropriations necessary to eventually bring all City roads up to a reasonable condition. The City is now evaluating options to provide adequate funding levels to the City's pavement preservation plan.

Capital Projects

General funds available for capital projects are limited this year. The City Council in close association with City staff worked to identify the greatest needs and allocate resources to those projects. The capital project list this year includes \$233,850 to make improvements to the City Library. The largest improvement will be to install an elevator, which will increase accessibility for all library customers. Funding for \$140,000 of the project was obtained via Utah County through the federal Community Development Block Grant program. Additionally, funding was approved for Murdock Canal trail maintenance, backstops at Manila Park, and upgrades to the City-owned rodeo arena.

Other capital-related expenditures will occur to fund repair and improvements to the City's utility infrastructure. These projects include: water line replacements, sewer line re-linings, and installation of a turbine at the mouth of Battle Creek Canyon that will produce electricity. The power generated will be used to offset power used to operate the City's wells.

Conclusion

There are still plenty of reasons for optimism in Pleasant Grove's financial future. Housing growth is still increasing and commercial development is staying consistent. Pleasant Grove still has prime pieces of property for development that are of interest to the development community. Pleasant Grove is working with them to get the best possible development in quality and revenue for the City.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J. Scott Darrington". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

J. Scott Darrington
City Administrator

Pleasant Grove City Mayor & Council



**Mayor
Mike Daniels**



Dianna Andersen



Cindy Boyd



Eric Jensen

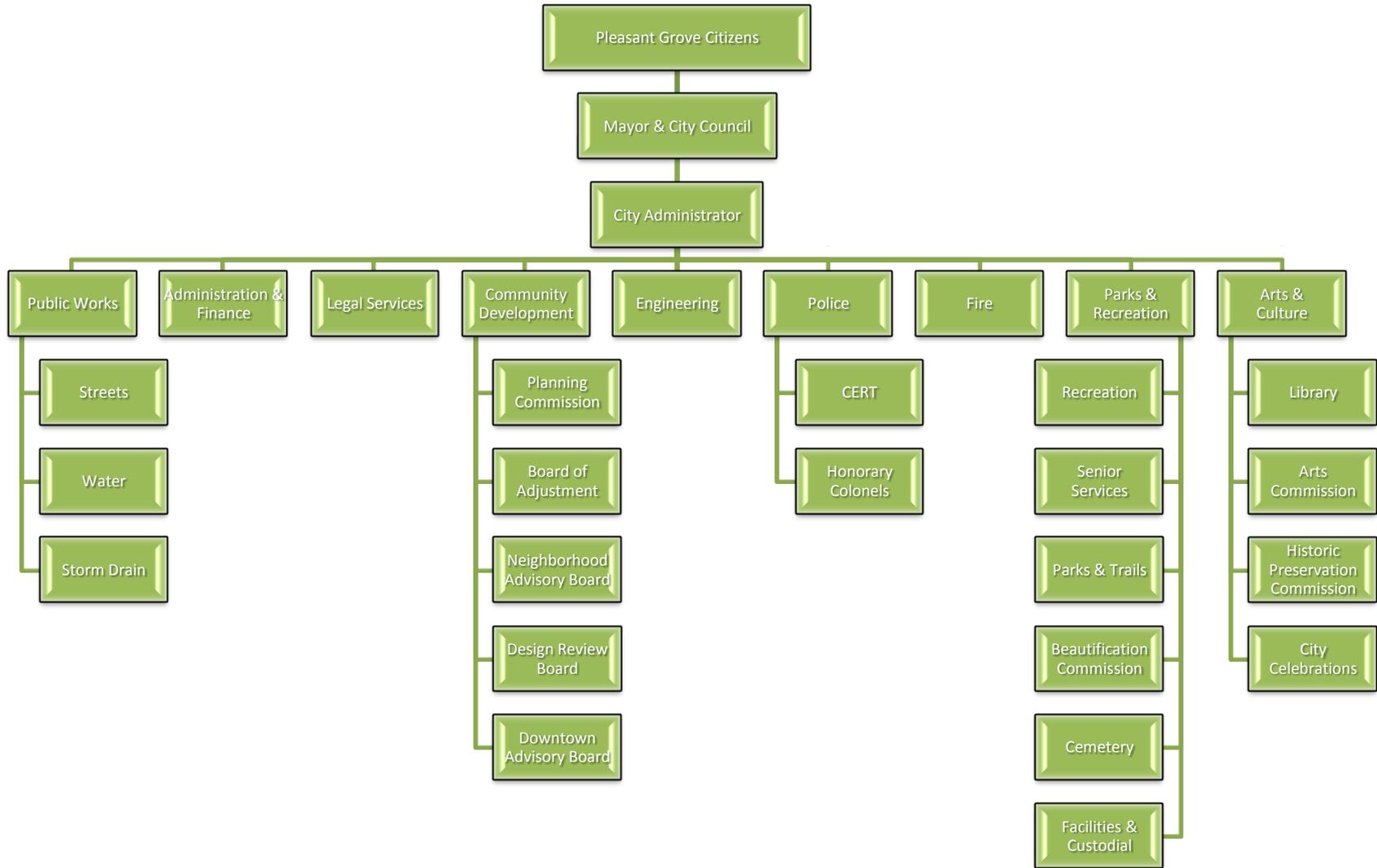


Cyd LeMone

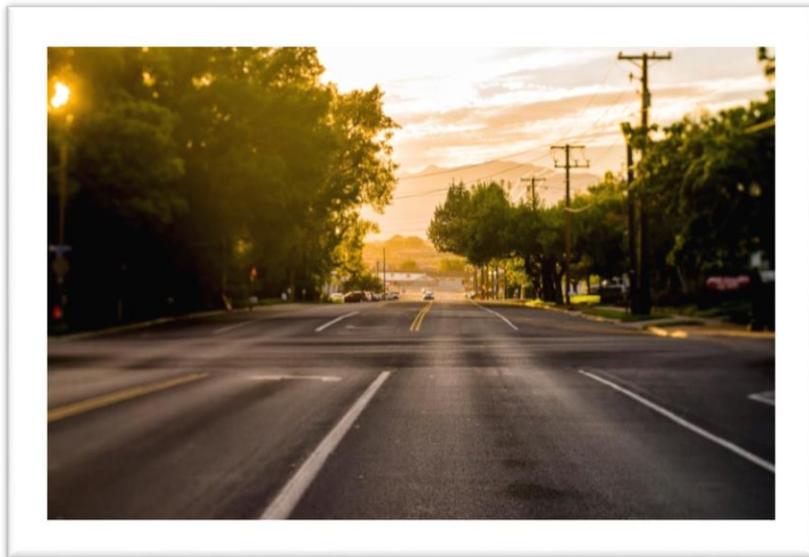


Ben Stanley

Pleasant Grove City Organization Chart



Summary Information

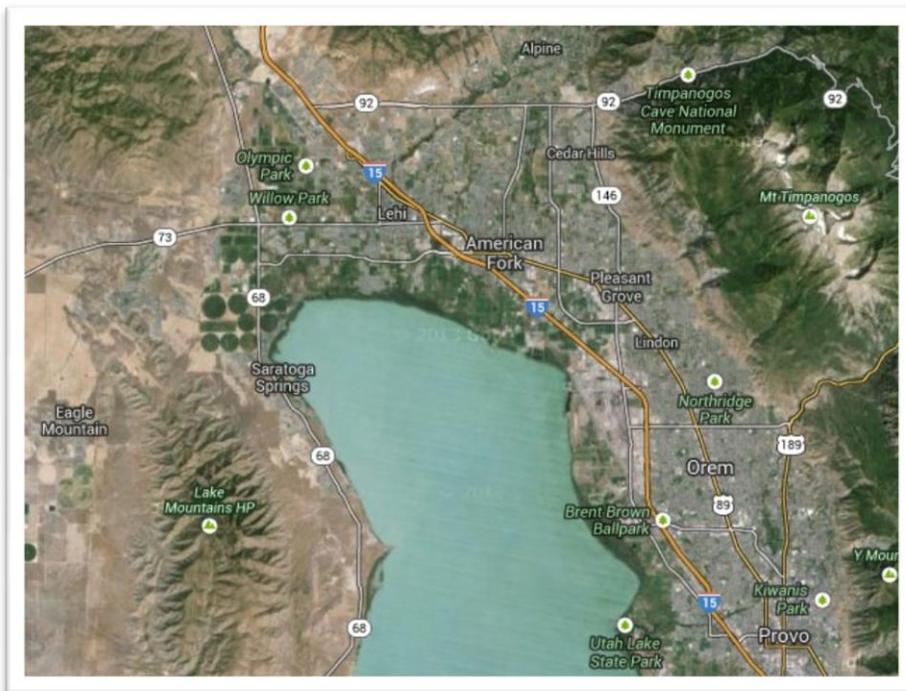


Community Profile



Geography

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



Form of Government

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

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

Pleasant Grove History

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

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



Main Street circa 1939

Budget Management Guidelines



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

- **Fiscal Procedures.** Pleasant Grove's accounting and budgeting procedures are consistent with those established by the State's Fiscal Procedures Act, the Governmental Accounting Standards Board, and guidelines recommended by the Government Finance Officers Association. The City will undergo an independent audit each year and will work quickly to remedy any findings identified through this audit.
- **Investment Policy.** All investments will be made in strict conformance with the Utah Money Management Act, which governs the investment of public funds. In its investments, the City seeks to maintain liquidity so that cash is available as needed for operating expenses. The City seeks to maximize its yield from investments, but not at the expense of security and liquidity.
- **Fund Balance.** Fund balance consists of residual amounts held in each fund that can be used for future expenditures. City management realizes the need to maintain adequate reserves as a resource for large, emergency expenditures. Therefore, the City will strive to maintain a minimum 15% of its general fund balance in reserves. Also, all utility funds will strive to maintain a cash balance of 180 days of annual operating expenditures.
- **Debt Affordability.** Utah law establishes limits on the amount of general obligation debt not to exceed 4% assessed property valuation. Additionally, Pleasant Grove has established a maximum of 6% of general fund revenue, which can be budgeted for annual debt service.
- **Utility Fund Budgets.** The maintenance of safe, reliable, and affordable service is required for City utilities on a long-term basis. Therefore, the City will maintain 5 year prospective budgets for culinary water, pressurized irrigation, sewer, and storm drain budgets. By consistently looking forward in the analysis of revenues, expenditures, debt service, and capital costs the City will be better able to provide the type of services expected by residents. Capital costs include both the installation of new infrastructure and the replacement of worn-out infrastructure.

- **One-Time Revenues.** Utilizing one-time revenues for operations puts future operations at risk. Pleasant Grove will utilize one-time or temporary revenue to fund capital projects or to make other nonrecurring purchases.
- **Emergency Management.** City management realizes the potential financial crisis that can occur in association with a natural disaster or other emergency situation. In addition to maintaining the City's General Fund balance at 15% of revenues, procedures and guidelines have been established to track emergency expenditures in a way that will provide the City maximum cost recovery, should funding be made available.
- **Capital Replacement.** Regular maintenance and replacement of capital equipment and facilities will provide greater services to City residents and save money in the long run. Therefore, the City will set a target of 4% of General Fund revenue to fund a capital replacement fund. Additionally, any unspent funds from the maximum established by debt affordability guidelines may be used towards the capital replacement fund.
- **Personnel Planning.** Personnel costs are by far the largest expenditure in the General Fund. The City must manage personnel costs closely in order to maintain a properly paid workforce without allowing costs to become unmanageable. A guideline has been established that would set a target of no more than 75% of general fund expenditures to be spent on personnel costs.
- **Council Reports.** In order for the City Council to properly fulfill their duty as elected officers, regular reporting must be provided. City staff will issue a report quarterly to the City Council, which provides information on City revenues, expenditures, and a comparison to budget.
- **Annual Reports.** The City will prepare an annual financial report as well as an annual budget report, which will be posted to the City's website. Additionally, a summary of these reports will be prepared for the purpose of providing the public an easy to read report in "plain language" expressing the financial position and activities of the City.
- **Balanced Budget.** Utah State law requires each budget to be balanced. This is defined as all anticipated revenues must equal expenditures. Use of fund balance can be used as an anticipated revenue as long as funds are available.

Revenue and Taxation



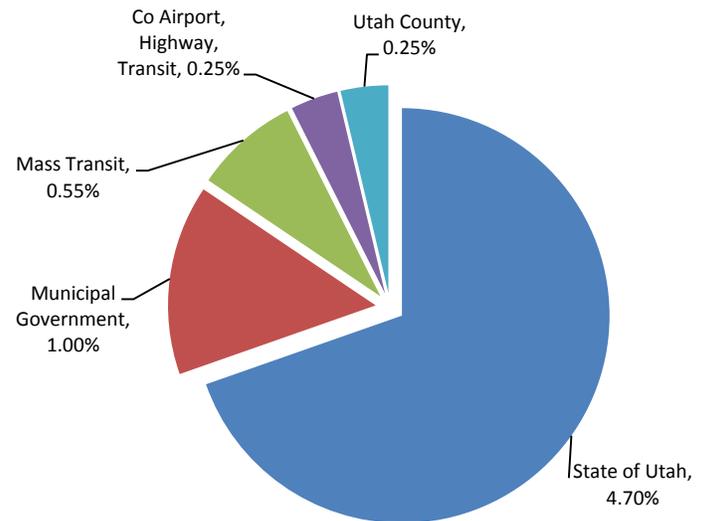
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent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

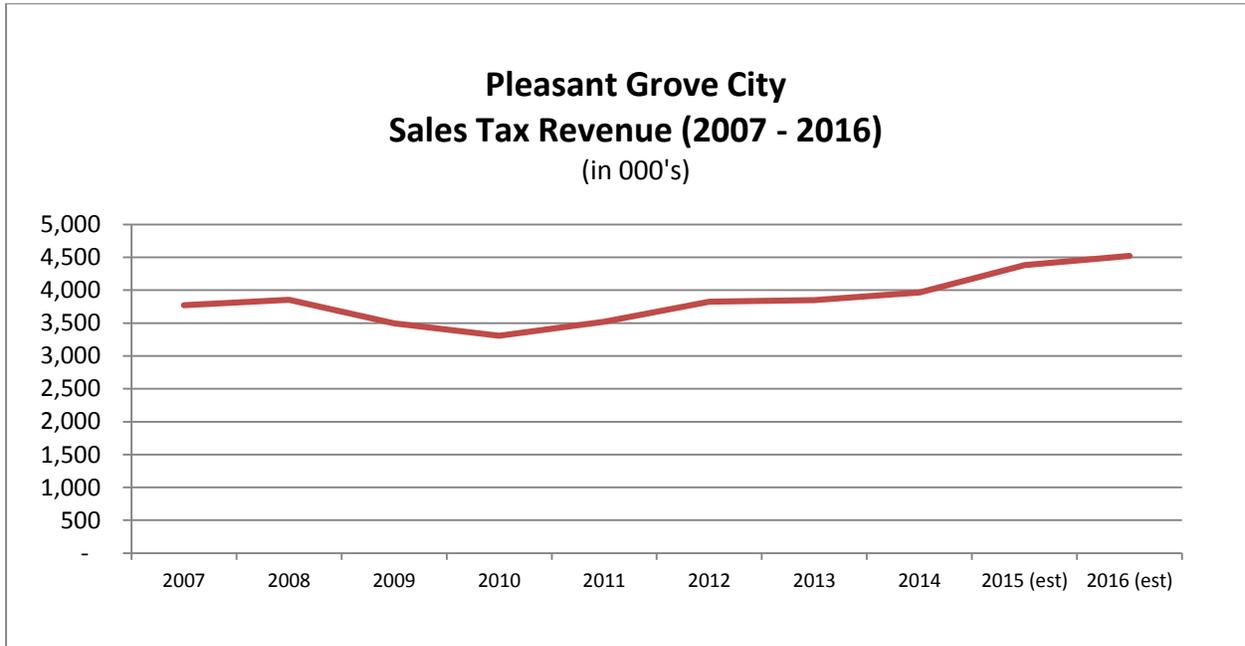
Sales Tax. Sales tax is the largest source of revenue for Pleasant Grove City. Sales tax accounts for 45% of total tax revenue and 37% of total General Fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined by the Utah State legislature.

All taxable sales that take place in Pleasant Grove are taxed at a rate of 6.75%. 1% of the 6.75% is distributed to local taxing entities. According to the formula established by the State, one-half of this 1% is distributed directly to the local taxing entity in which the sale occurred. The other half is put into a statewide pool and distributed based on the population of all local taxing entities. Pleasant Grove has a large population relative to its taxable sales and thus receives in excess of \$1 for every dollar of sales tax collected in the City. For the year ending June 30, 2014, Pleasant Grove received \$1.77 for every \$1.00 of local option sales tax collected in the City.



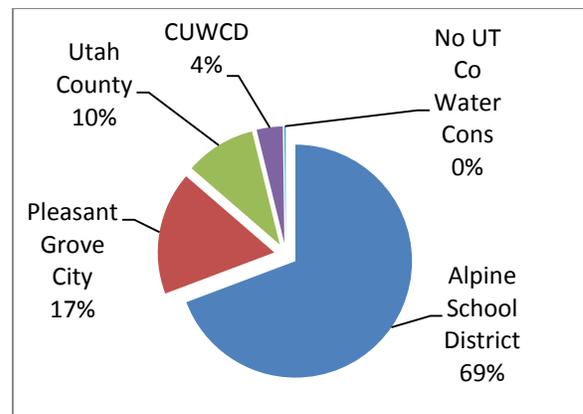
Since 2010, the City has experienced growing sales tax revenue each year. 2015 sales tax revenues are estimated to be 7.32% higher than that amount received in 2014. The average percentage growth in sales tax

revenues from 2010 to 2014 was 4.96%. For the 2016 fiscal year we are forecasting sales tax growth at 3.20%. Sales tax revenue collections, for the past ten years, are shown on the graph below.



Evaluating sales tax collections through February 2015, the City has received 8.59% more in sales tax revenues than the same months in the previous year. Based on trends, the City is forecasting sales tax revenues of \$4,520,804 for FY 2016, which is \$255,470 higher than the 2015 forecast.

Property Tax. Pleasant Grove’s second largest source of revenue is property tax, which represents 25% 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.



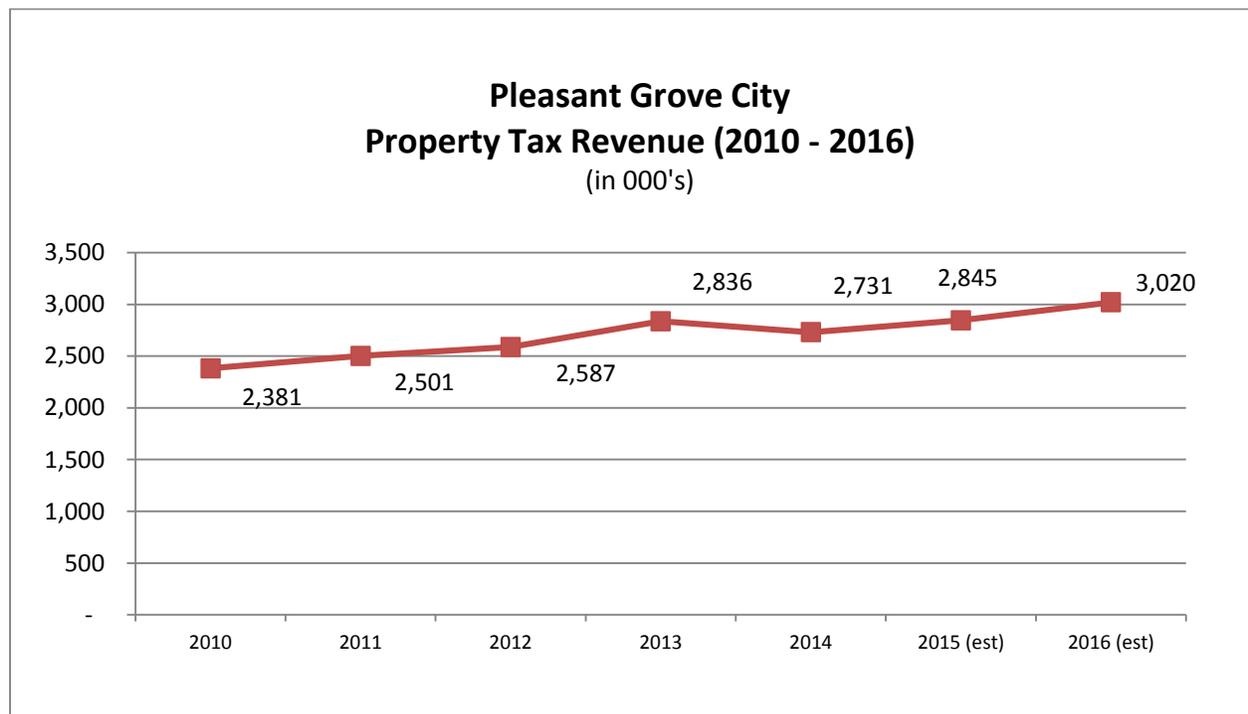
For the 2014-2015 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of 1.1689% of the taxable value their home. Pleasant Grove City will receive 17.08% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45%

exemption in taxable value for a taxpayer’s primary residence. Thus, Pleasant Grove City would receive property tax totaling \$274.59 from a home with a market value of \$250,000.

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

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

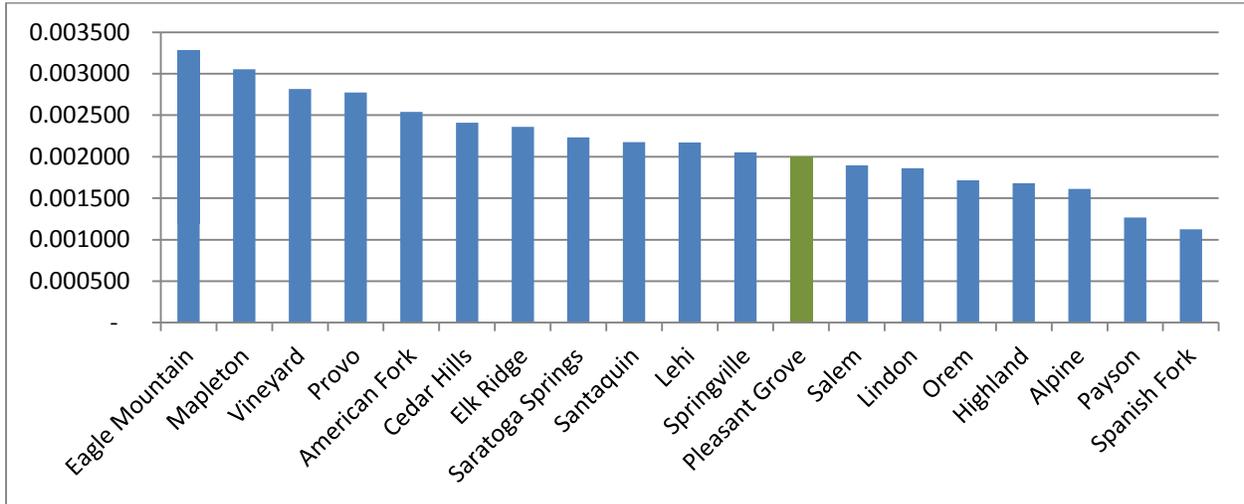
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values.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



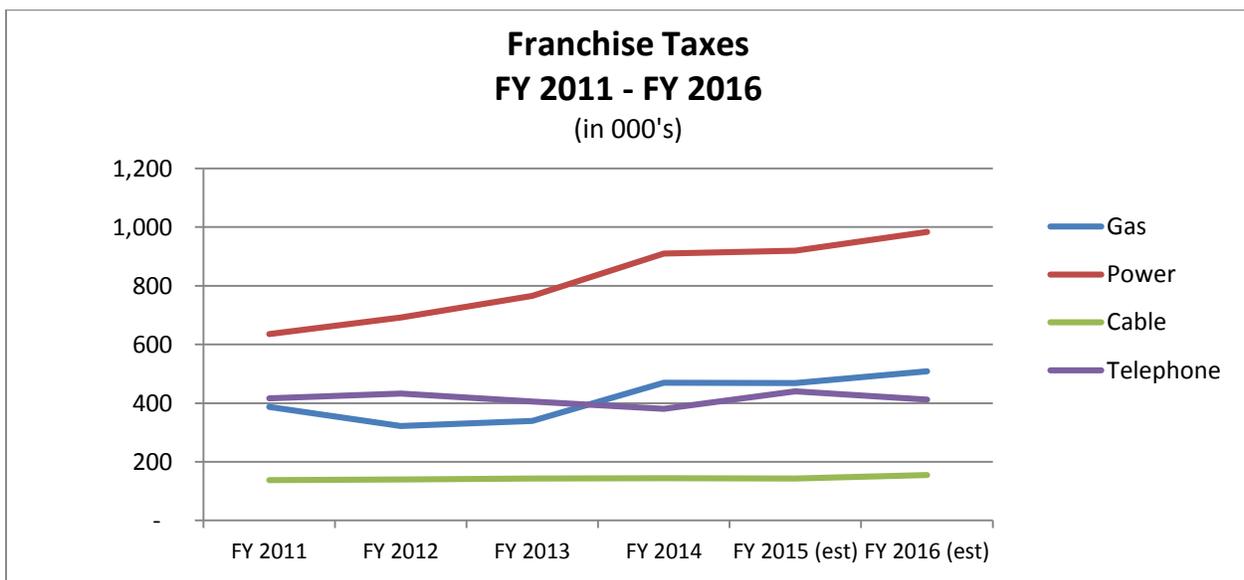
Below is a chart showing the tax rates for cities in Utah County for the 2015 tax year. The average property tax for the cities shown below is .002172 and the median is .002160. Pleasant Grove's rate for the 2015-2016 fiscal year is .001875.

Property Tax Comparison – Tax Year 2015

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% and the amount charged for telephone usage to 3.5%, which is the amount charged by the City. Cable TV is assessed a franchise tax of 5%. As shown in the graph below, franchise tax revenue has increased gradually based on the number of customers in the City.



Special Revenue Activities

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

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

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

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

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

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

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

Enterprise Activities

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

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

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

Culinary Water Table 101					
	2012	2013	2014	2015	2016
Base Fee	\$ 12.53	\$ 14.07	\$ 15.60	\$ 17.16	\$ 18.02
Usage per 1,000 gal					
0 to 5,000 Gallons	\$ -	\$ -	\$ -	\$ -	\$ -
5,001 to 10,000 Gallons	\$ 1.67	\$ 1.88	\$ 2.08	\$ 2.08	\$ 2.18
10,001 to 15,000 Gallons	\$ 2.44	\$ 2.74	\$ 3.04	\$ 3.04	\$ 3.19
15,001 to 50,000 Gallons	\$ 3.49	\$ 3.92	\$ 4.34	\$ 4.34	\$ 4.56
50,001 and Above	\$ 4.18	\$ 4.69	\$ 5.20	\$ 5.20	\$ 5.46

Culinary Water Table 121					
	2012	2013	2014	2015	2016
Base Fee	\$ 12.53	\$ 14.07	\$ 15.60	\$ 17.16	\$ 18.02
Usage per 1,000 gal					
0 to 5,000 Gallons	\$ -	\$ -	\$ -	\$ -	\$ -
5,001 to 10,000 Gallons	\$ 1.67	\$ 1.88	\$ 2.08	\$ 2.08	\$ 2.18
10,001 to 15,000 Gallons	\$ 1.82	\$ 2.04	\$ 2.26	\$ 2.26	\$ 2.37
15,001 to 50,000 Gallons	\$ 1.96	\$ 2.19	\$ 2.43	\$ 2.43	\$ 2.55
50,001 to 100,000 Gallons	\$ 2.09	\$ 2.35	\$ 2.61	\$ 2.61	\$ 2.74
100,001 and Above	\$ 2.23	\$ 2.50	\$ 2.77	\$ 2.77	\$ 2.91

Sanitary Sewer					
Rate Code	2012	2013	2014	2015	2016
321 Base Monthly Fee	\$ 20.90	\$ 23.04	\$ 23.04	\$ 24.14	\$ 23.80
Consumption (1k gal)	\$ 2.08	\$ 2.29	\$ 2.29	\$ 2.29	\$ 2.26

Pressurized Irrigation					
Rate Code	2012	2013	2014	2015	2016
Residential Rates					
Under .50 Acre	\$ 20.85	\$ 24.55	\$ 27.75	\$ 28.58	\$ 29.72
.50 Acre to .99 Acre	\$ 24.96	\$ 29.37	\$ 33.65	\$ 34.66	\$ 36.05
1 Acre and Above	\$ 29.07	\$ 34.25	\$ 39.54	\$ 40.73	\$ 42.36
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	\$ 40.73	\$ 42.36
Per Sq Ft ('000s)	\$ 0.2035	\$ 0.4070	\$ 0.6104	\$ 0.6287	\$ 0.6538
- Area over 1.50 Acres					

Storm Drain					
Rate Code	2012	2013	2014	2015	2016
990 ESU	\$ 7.74	\$ 10.11	\$ 12.47	\$ 13.09	\$ 13.88

Basis of Budgeting

Consistent with Generally Accepted Accounting Principles, budgets for all governmental funds are prepared using the modified accrual basis of accounting. Budgets for enterprise funds are prepared using the full-accrual basis of accounting. These methods are consistent with our Comprehensive Annual Financial Report, which is issued approximately 180 days following the City's fiscal year end.

Consolidated Budget



Municipal budgets can be complicated. An annual budget consists of numerous departments and many different funds. The consolidated budget combines these numerous individual budgets into one document that can be viewed on one page. Since governmental funds and enterprise funds have a different basis of accounting. One consolidated budget has been prepared for governmental funds and one consolidated budget has been prepared for enterprise funds.

Governmental Funds

Governmental funds budget revenues and expenditures of \$18,763,838 for the 2015-2016 fiscal years. This is compared to a final 2014-2015 budget of \$20,520,383. The primary reason for the decrease is that fewer capital projects are budgeted in the beginning 2016 budget than are budgeted in the 2015 final budget. Capital projects is an area of the budget that can have significant fluctuations from year to year based on needs and funding availability. Also, often additional projects are budgeted in mid-year budget adjustments as needs and funding arise. For example, in the 2015 fiscal year, the City sold property to Alpine School District with the proceeds being used to construct 2 softball diamonds.

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

Enterprise Funds

The City's enterprise funds are prepared on a full-accrual basis as opposed to the modified accrual format of the governmental funds. Therefore the enterprise fund budgets include depreciation but not capital projects and interest but not principal payments. For the 2015—2016 fiscal year, the City's enterprise fund budgets forecast revenues of \$13,912,252 and operating expenses of \$11,114,530. The previous year's final budgeted revenues and operating expenses were \$13,493,081 and \$11,404,402, respectively.

The increased revenue is a result of both growth in the City and an increase in utility rates that took place on July 1, 2015. The decrease in operating expenses is primarily due to a number of emergency repairs that occurred in the water department during the previous year. Budgets were adjusted during the year in order to properly manage those repairs.

Consolidated Budget

All Governmental Funds
2015-2016 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2016 Budget Total	FY 2015 Final Budget	FY 2014 Actual
Revenues							
Taxes & Special Assessments	10,068,672	35,000	-	318,983	10,422,655	9,925,417	9,380,783
Licenses & Permits	618,750	-	-	-	618,750	771,250	765,315
Intergovernmental Revenues	1,027,000	315,000	140,000	-	1,482,000	1,367,396	1,496,299
Charges for Services	919,900	1,438,800	-	-	2,358,700	2,512,670	2,434,947
Fines and Forfeitures	480,500	-	-	-	480,500	480,500	377,436
Other Revenues	250,889	2,250	75,000	-	328,139	892,822	257,765
Developer Payments	-	1,557,831	352,840	-	1,910,671	2,027,235	3,712,819
Class C Reserve Funds	360,462	-	-	-	360,462	379,063	-
Proceeds from Debt Issuance	-	-	489,000	-	489,000	1,061,994	98,097
Use of/(Contr To) Fund Balance	(2,045)	(52,516)	391,524	-	336,963	1,163,016	-
Transfers	(2,006,765)	584,646	272,770	1,123,302	(26,047)	(60,980)	141,146
Total Budgeted Revenue	11,717,363	3,881,011	1,721,134	1,442,285	18,761,793	20,520,383	18,664,607
Expenditures							
Operations							
Salaries & Wages	6,119,685	1,300,163	-	-	7,419,848	7,311,898	6,845,440
Employee Benefits	3,443,526	212,592	-	-	3,656,118	3,430,955	2,892,140
Operating Expenditures	3,417,181	810,425	-	3,300	4,230,906	4,276,493	4,629,097
Overhead Allocation	(2,020,139)	-	-	-	(2,020,139)	(1,955,143)	(1,699,974)
Equipment and Capital Improvements	740,000	-	1,116,962	-	1,856,962	3,868,510	1,801,760
Debt Service Payments	-	1,557,831	604,172	1,438,985	3,600,988	3,587,670	3,263,464
Contribution to Fund Balance	-	-	-	-	-	-	-
Total Budgeted Expenditures	11,700,253	3,881,011	1,721,134	1,442,285	18,744,683	20,520,383	17,731,927

Consolidated Budget

Enterprise Funds
2015-2016 City Budget

	Water	Sewer	Storm Drain	Sanitation	FY 2016 Budget Total	FY 2015 Final Budget	FY 2014 Actual
Operating Revenues							
Charges for Services	6,158,749	4,506,721	1,776,200	1,435,000	13,876,670	13,432,622	12,833,572
Other Operating Revenue	23,082	12,500	-	-	35,582	60,459	-
Total Operating Revenues	6,181,831	4,519,221	1,776,200	1,435,000	13,912,252	13,493,081	12,833,572
Operating Expenses							
Salaries & Wages	430,057	349,478	177,390	-	956,925	870,381	761,020
Employee Benefits	213,687	199,903	132,761	-	546,351	509,912	403,501
Operating Expenses	2,343,762	3,381,510	482,889	1,407,660	7,615,821	8,098,852	7,173,204
Depreciation	1,386,258	298,904	310,271	-	1,995,433	1,925,257	1,995,433
Total Operating Expenses	4,373,764	4,229,795	1,103,311	1,407,660	11,114,530	11,404,402	10,333,158
Operating Income/(Loss)	1,808,067	289,426	672,889	27,340	2,797,722	2,088,679	2,500,414
Non-Operating Revenues/(Expenses)							
Impact Fees	650,000	100,000	100,000	-	850,000	903,500	1,754,233
Other Contributions	100,000	250,000	250,000	-	600,000	900,000	655,137
Interest Income	5,000	10,000	12,478	-	27,478	27,478	47,335
Interest Expense	(850,205)	(11,004)	(425,821)	-	(1,287,030)	(1,436,038)	(1,421,956)
Other Revenues/(Expenses)	(9,886)	-	(2,383)	-	(12,269)	(2,162)	9,435
Total Non-Operating Revenues/(Expenses)	(105,091)	348,996	(65,726)	-	178,179	392,778	1,044,184
Transfers In/(Out)	(7,113)	(6,841)	40,000	-	26,046	60,980	(141,146)
Change in Net Assets	1,695,863	631,581	647,163	27,340	3,001,947	2,542,437	3,403,452

Fund Balances



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

Class C Road Funds

Class C road funds refer to the gas tax levied by the State of Utah. The State issues, as a grant, a portion of this tax revenue to local jurisdictions for the maintenance and repair of streets. As of June 30, 2014 the City had \$1,671,666 in class C revenues that it had received but not spent. The reason the funds have not been spent is that the City's public works department is saving up funds to do some larger projects in the City. In the 2016 budget, Pleasant Grove is anticipating to use \$360,462 in tax revenues received in previous years.

Cemetery

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

Dental

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

Cultural Arts

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

Library Grants

Each year the City's library receives donations and grants for various needs. In the 2016 budget, the City is budgeting to use that surplus to make some significant repairs and upgrades to the City's library.

Capital Projects

Funding for general capital projects primarily come from using surpluses created in the general fund. Once a year's general fund surplus is determined, that amount is transferred to capital projects. Requests for projects are submitted for consideration and approved based on need and funding ability.

For the 2016 budget, the City is budgeting to use \$382,961 of previously accumulated surpluses in the general fund to complete certain projects throughout the City.

Capital Equipment

Purchases of capital equipment are not at a level amount each year. The City budgets to transfer a certain amount each year into the capital equipment fund in order to make these purchases. Therefore, the fund balance in the capital equipment fund will fluctuate year-to-year based on the capital equipment needs in any one given year. In 2016, the City anticipates the fund balance in capital equipment to decrease by \$8,563.

Enterprise Funds

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

Budget Process



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

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

Preparation

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

Adoption

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

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

Amendment

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

2015-2016 Budget Calendar



EVENT	DATE
Budget Work Session	January 23-24, 2015
Budget Work Session	February 24, 2015
Budget Work Session	March 31, 2015
Budget Work Session	April 28, 2015
Tentative Budget Adoption	May 5, 2015
Public Hearing	May 26, 2015
Final Budget Adoption	June 9, 2015

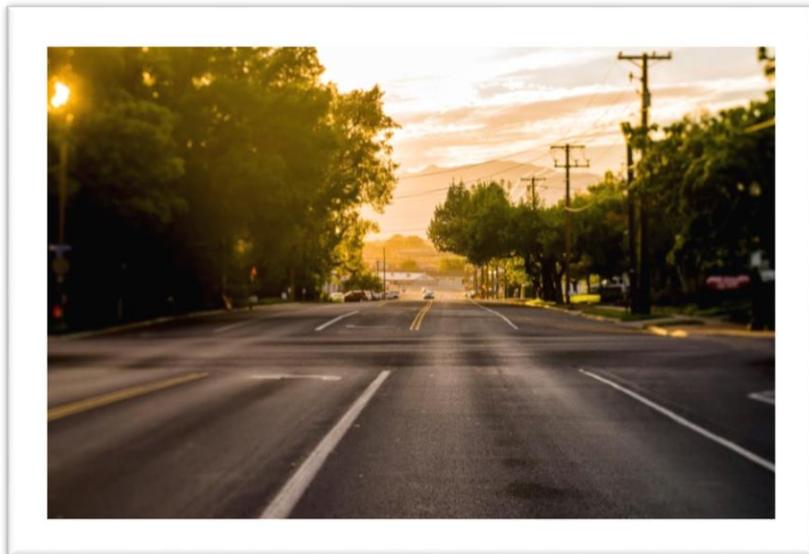
JUNE 2015						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**Pleasant Grove City Budget
Fiscal Year 2015-2016**

Pleasant Grove



Utah's City of Trees



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 provide direction and assistance in achieving quality growth and improvement of the community.

Fire

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

Library & Arts

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

Parks & Recreation

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

Police

The Police Department has the responsibility of enforcing all state and local laws, and is charged with providing emergency response to the citizens of Pleasant Grove. Police officers are available 24 hours a day, seven days a week, through our full-time dispatch center, and respond to calls for service, crime prevention, criminal activity investigation, suspect

apprehension, traffic collision investigation, City Code violation enforcement, and animal services provision. The Department consists of 25 sworn full-time officers, 2 part-time sworn officers, 2 part-time animal control officers, 3 volunteer sworn reserve officers, 4 volunteer civilian officers, 19 full and part-time civilian staff, and 12 school crossing guards. Additionally, our department provides a number of services which consist of crime prevention/awareness programs, Honorary Colonels, NOVA, school resource officer, K9, SWAT, Major Crimes Task Force, Sex Crimes Task Force, Joint Criminal Apprehension Team, Child Abduction Response Team, and Internet Crimes Against Children.

Public Works

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

(1) Streets

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

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

(2) Sewer & Water

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

(3) Storm Drain

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

General Fund



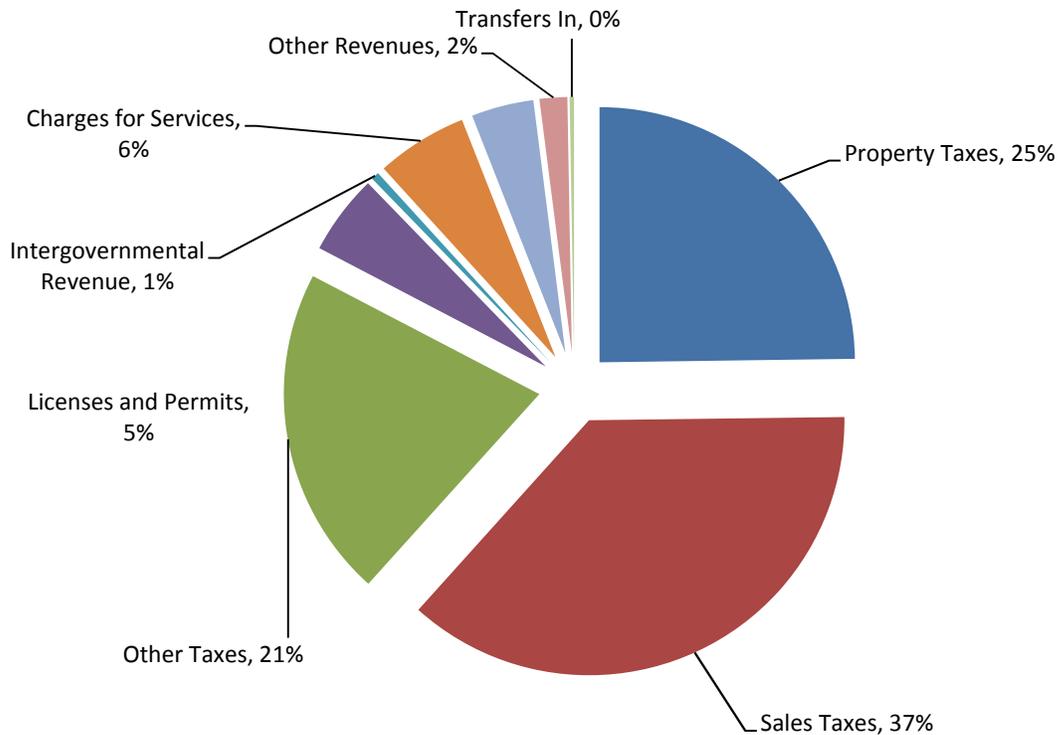
The General Fund pays for those functions typically associated with a municipal government (e.g. police, fire, streets, parks, recreation, and community development). The General Fund usually receives its revenues from taxes collected.

Revenues

General Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual	Beginning FY 2016 Budget
General Fund Revenues					
Property Taxes	2,731,189	2,845,000	2,845,000	2,845,000	3,020,000
Sales Taxes	4,082,086	4,265,334	4,265,334	4,375,000	4,490,334
Other Taxes	2,214,160	2,315,000	2,315,000	2,315,000	2,558,338
Licenses and Permits	765,315	658,750	771,250	750,000	618,750
Intergovernmental Revenue	141,283	62,000	89,730	95,065	62,000
Charges for Services	813,764	704,900	817,400	750,000	704,900
Court Fines	397,548	480,500	480,500	460,500	480,500
Other Revenues	245,175	212,189	222,967	212,189	212,189
Transfers In	197,198	33,860	33,860	33,860	33,860
Use of Fund Balance					
Total General Fund Revenues	11,587,716	11,577,534	11,841,043	11,836,617	12,180,875

General Fund Revenues



General Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenses	Beginning FY 2016 Budget
Mayor & City Council					
Salaries & Wages	53,700	59,200	59,200	59,200	56,000
Benefits	106,704	122,400	122,400	122,400	130,100
Operating Expenditures	45,947	28,500	28,500	28,500	28,500
Total Mayor & Council	206,351	210,100	210,100	210,100	214,600
Municipal Court					
Salaries & Wages	136,371	142,750	142,750	139,181	144,385
Benefits	36,824	48,150	48,150	46,946	50,005
Operating Expenditures	129,907	134,500	134,500	134,500	134,500
Total Municipal Court	303,102	325,400	325,400	320,628	328,890
Other Expenditures					
Fox Hollow Contribution	240,000	215,000	215,000	240,000	220,000
Prop/Liability Insurance	275,163	275,000	275,000	175,000	275,000
Technology	125,418	116,520	138,940	125,000	116,520
Operating Expenditures	293,782	371,150	371,150	303,500	371,150
Total Other Expenditures	934,363	977,670	1,000,090	843,500	982,670
Legal					
Salaries & Wages	166,592	194,716	194,716	190,822	211,850
Benefits	50,349	74,900	74,900	73,402	77,250
Operating Expenditures	14,754	37,480	37,480	19,980	30,480
Total Legal	231,695	307,096	307,096	284,204	319,580
Physical Facilities					
Salaries & Wages	-	-	-	-	19,440
Benefits	-	-	-	-	2,000
Operating Expenditures	387,591	217,765	217,765	225,441	358,658
Total Physical Facilities	387,591	217,765	217,765	225,441	380,098
Administrative Services					
Salaries & Wages	575,287	629,000	629,000	575,526	584,290
Benefits	252,432	294,350	294,350	287,137	291,510
Operating Expenditures	69,189	84,360	84,360	57,000	117,912
Total Administrative Serv	896,908	1,007,710	1,007,710	919,663	993,712

General Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenses	Beginning FY 2016 Budget
Engineering					
Salaries & Wages	125,543	125,700	125,700	125,700	127,914
Benefits	43,793	47,850	47,850	47,850	50,700
Operating Expenditures	546,562	294,925	519,925	514,925	294,925
Total Community Develop	715,898	468,475	693,475	688,475	473,539
Community Development					
Salaries & Wages	341,204	387,160	387,160	381,353	401,421
Benefits	193,561	230,250	230,250	226,796	258,750
Operating Expenditures	38,019	65,116	65,116	47,400	65,116
Total Community Develop	572,785	682,526	682,526	655,549	725,287
Police					
Salaries & Wages	1,700,391	1,746,920	1,713,745	1,697,240	1,781,065
Benefits	1,003,562	1,207,600	1,177,600	1,165,824	1,245,750
Operating Expenditures	418,370	365,820	374,981	362,231	365,820
Total Police	3,122,322	3,320,340	3,266,326	3,225,295	3,392,635
Fire					
Salaries & Wages	1,076,276	1,145,864	1,083,246	1,069,000	1,124,170
Benefits	491,387	514,800	541,491	525,210	584,000
Operating Expenditures	266,995	181,500	234,722	239,782	204,640
Total Fire	1,834,658	1,842,164	1,859,459	1,833,992	1,912,810
Animal Control					
Salaries & Wages	24,330	36,700	36,700	30,000	37,450
Benefits	2,306	3,750	3,750	3,050	3,750
Operating Expenditures	56,651	63,500	63,500	57,981	63,500
Total Animal Control	83,286	103,950	103,950	91,031	104,700
Economic Development					
Salaries & Wages	-	10,000	10,000	10,000	10,200
Benefits	-	1,015	1,015	1,015	1,280
Operating Expenditures	27,232	77,400	77,400	77,400	77,400
Total Animal Control	27,232	88,415	88,415	88,415	88,880

General Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenses	Beginning FY 2016 Budget
Streets					
Salaries & Wages	189,639	207,214	207,214	203,757	213,718
Benefits	110,439	124,350	124,350	122,485	131,850
Operating Expenditures	190,461	223,005	223,005	217,300	222,300
Total Streets	490,539	554,569	554,569	543,542	567,868
Library					
Salaries & Wages	353,342	371,000	371,000	363,580	377,680
Benefits	76,094	100,600	100,600	98,588	104,700
Operating Expenditures	168,535	146,254	153,554	158,371	146,254
Total Library	597,971	617,854	625,154	620,539	628,634
Senior Citizen Center					
Salaries & Wages	38,159	40,100	40,100	39,098	41,000
Benefits	3,669	4,100	4,100	3,998	4,300
Operating Expenditures	3,422	4,200	4,200	2,850	4,200
Total Sr Citizen Center	45,251	48,400	48,400	45,945	49,500
Parks					
Salaries & Wages	421,059	448,878	448,878	441,558	520,028
Benefits	218,615	242,600	242,600	238,961	256,100
Operating Expenditures	135,589	151,342	157,180	154,010	154,010
Total Parks	775,262	842,820	848,658	834,529	930,138
Recreation					
Salaries & Wages	159,127	165,000	165,000	165,000	210,000
Benefits	92,195	103,300	103,300	103,300	138,300
Operating Expenditures	47,761	48,500	48,500	49,500	48,500
Total Recreation	299,083	316,800	316,800	317,800	396,800
Leisure Services					
Salaries & Wages	86,665	91,000	91,000	90,090	91,500
Benefits	43,209	45,300	45,300	44,847	46,450
Operating Expenditures	10,266	11,950	11,950	8,850	15,950
Total Leisure Services	140,140	148,250	148,250	143,787	153,900

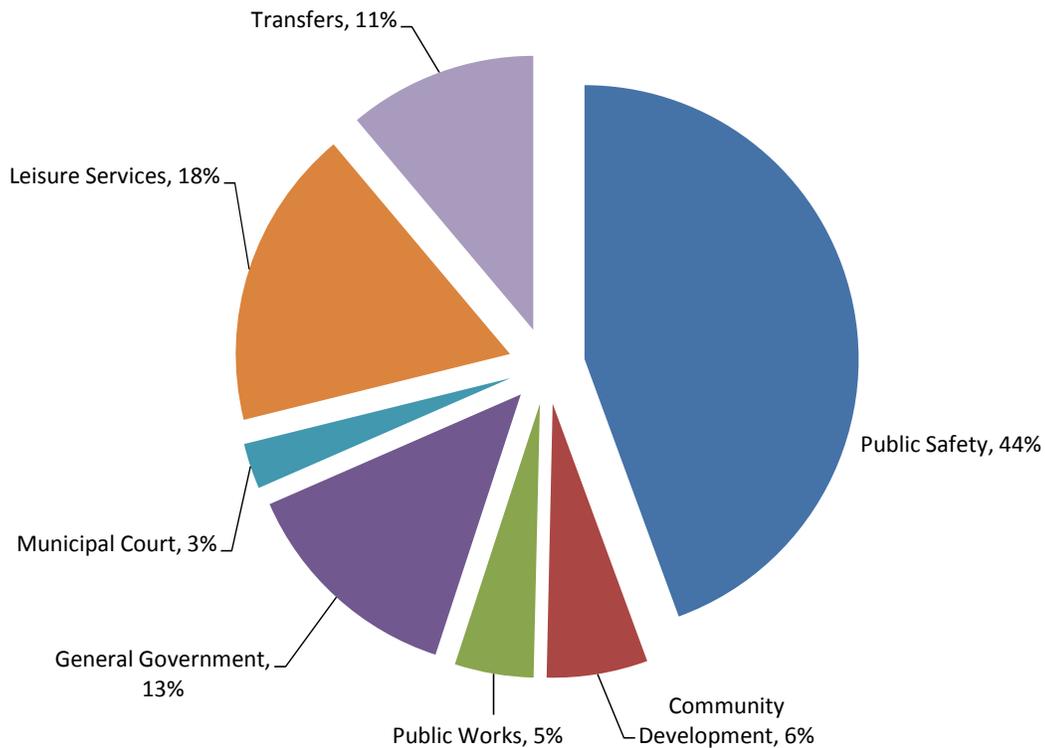
General Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenses	Beginning FY 2016 Budget
Custodial Services					
Salaries & Wages	104,149	133,000	133,000	129,010	135,740
Benefits	32,800	39,030	39,030	37,859	40,480
Operating Expenditures	26,865	22,750	22,750	22,100	24,250
Total Custodial Services	163,814	194,780	194,780	188,969	200,470
Admin Allocation	(1,699,974)	(1,955,143)	(1,955,143)	(1,955,143)	(2,020,139)
Total Operating Expenditures	10,128,277	10,319,941	10,543,780	10,126,260	10,824,572

General Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenses	Beginning FY 2016 Budget
Transfer To:					
Economic Development					-
Capital Equipment	411,450	456,032	444,822	444,822	511,657
Capital Projects	502,425		435,097	435,097	-
E911	188,100	321,250	386,250	386,250	383,000
Debt Service				-	-
Class C Road Funds	195,000	195,000	195,000	195,000	195,000
Recreation Programs	114,886	90,146	90,146	90,146	68,492
Swimming Pool	168,000	172,552	172,552	172,552	175,542
Cultural Arts	22,612	22,612	22,612	22,612	22,612
Total Transfers	1,602,473	1,257,592	1,746,479	1,746,479	1,356,303
Total Operating Expenditures	10,128,277	10,319,941	10,543,780	10,126,260	10,824,572
Total Contribution to/(Use of) FB	(143,034)	-	(449,216)	(36,122)	(0)
Beginning Fund Balance	2,984,295	2,841,261	2,841,261	2,841,261	2,805,139
Ending Fund Balance	2,841,261	2,841,261	2,392,045	2,805,139	2,805,139

General Fund Expenditures



Class C Road Fund

General Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Class C Road Funds	949,064	965,000	965,000	965,000	965,000
Miscellaneous Revenues	5,963	5,000	5,000	5,000	5,000
Transfer from General Fund	195,000	195,000	195,000	195,000	195,000
Total Revenues	1,150,027	1,165,000	1,165,000	1,165,000	1,165,000
Expenditures					
Operating Expenditures	-	15,000	15,000	15,000	15,000
Lease Payments	110,971	50,000	50,000	50,000	-
Road Maintenance	551,882	574,303	574,303	574,303	740,000
Transfer to Debt Service	766,563	771,063	771,063	771,063	770,462
Total Expenditures	1,429,416	1,410,366	1,410,366	1,410,366	1,525,462
Contribution to/(Use of) FB	(279,389)	(245,366)	(245,366)	(245,366)	(360,462)
Beginning Fund Balance	1,671,666	1,392,277	1,392,277	1,392,277	1,146,911
Ending Fund Balance	1,392,277	1,146,911	1,146,911	1,146,911	786,449

Cemetery

General Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Cemetery Opening/Closing	112,000	115,000	115,000	115,000	115,000
Cemetery Lot Sales	80,150	100,000	100,000	100,000	100,000
Total Revenues	192,150	215,000	215,000	215,000	215,000
Expenditures					
Salaries and Wages	-	31,239	31,239	31,239	31,834
Benefits	-	2,976	2,976	2,976	3,151
Operating Expenditures	57,442	62,300	62,300	62,300	62,600
Transfer to General Fund	118,860	33,860	33,860	33,860	33,860
Transfer to Storm Drain	-	75,000	75,000	75,000	75,000
Total Expenditures	176,302	205,375	205,375	205,375	206,445
Contribution to/(Use of) FB	15,848	9,625	9,625	9,625	8,555
Beginning Fund Balance	94,687	110,535	110,535	110,535	120,160
Ending Fund Balance	110,535	120,160	120,160	120,160	128,715

Risk Management

General Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Unemployment Premiums	32,091	27,500	27,500	27,500	27,500
Total Revenues	32,091	27,500	27,500	27,500	27,500
Expenditures					
Unemployment Expense	301	27,500	27,500	27,500	27,500
Total Expenditures	301	27,500	27,500	27,500	27,500
Contribution to/(Use of) FB	31,790	-	-	-	-
Beginning Fund Balance	83,549	115,339	115,339	115,339	115,339
Ending Fund Balance	115,339	115,339	115,339	115,339	115,339

Dental

General Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Employee Premiums	33,017	33,700	33,700	33,700	33,700
Employer Premiums	105,660	106,900	106,900	106,900	106,900
	-	-	-	-	-
Total Revenues	138,677	140,600	140,600	140,600	140,600
Expenditures					
Dental Claim Payments	97,156	130,000	130,000	130,000	130,000
Total Expenditures	97,156	130,000	130,000	130,000	130,000
Contribution to/(Use of) FB	41,521	10,600	10,600	10,600	10,600
Beginning Fund Balance	125,552	167,073	167,073	167,073	177,673
Ending Fund Balance	167,073	177,673	177,673	177,673	188,273

Special Revenue Funds



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

Special Revenue Fund Descriptions



E911

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

Swimming Pool

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

Cultural Arts

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

Recreation

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

Library Grants

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

Redevelopment Agency

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

E911

Special Revenue Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
E911 Fees	209,569	215,000	215,000	215,000	215,000
User Fees	-	-	-	-	-
Interest	584	1,500	1,500	1,500	-
Other Revenues	490	-	-	-	-
Transfer from General Fund	188,100	321,250	386,250	386,250	383,000
Total Revenues	398,743	537,750	602,750	602,750	598,000
Expenditures					
Salaries & Wages	379,279	375,000	405,000	395,000	406,333
Benefits	87,101	107,900	137,900	119,100	127,100
Maintenance	68,828	45,000	45,000	45,000	45,000
Operating Expenditures	21,983	6,850	11,850	12,333	14,850
Equipment	54,916	3,000	49,510	49,510	4,717
Total Expenditures	612,107	537,750	649,260	620,943	598,000
Contribution to/(Use of) FB	(213,364)	-	(46,510)	(18,193)	-
Beginning Fund Balance	301,819	88,455	88,455	88,455	70,262
Ending Fund Balance	88,455	88,455	41,945	70,262	70,262

Swimming Pool

Special Revenue Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Swimming Pool Revenues	185,938	200,370	200,370	190,000	200,000
Concessions Sales	27,194	33,000	33,000	29,000	33,000
Transfer from General Fund	168,000	172,552	172,552	172,552	175,542
Total Revenues	381,132	405,922	405,922	391,552	408,542
Expenditures					
Salaries and Wages	199,392	212,000	212,000	205,000	212,000
Benefits	19,190	20,140	20,140	19,122	20,252
Concession Stands	21,296	21,500	21,500	21,000	21,000
Utilities	57,764	60,782	60,782	59,130	62,990
Operating Expenditures	66,341	65,500	65,500	61,300	63,300
Maintenance & Equipment	22,964	26,000	26,000	26,000	29,000
Total Expenditures	386,947	405,922	405,922	391,552	408,542
Contribution to/(Use of) FB	(5,815)	-	-	-	-
Beginning Fund Balance	16,673	10,858	10,858	10,858	10,858
Ending Fund Balance	10,858	10,858	10,858	10,858	10,858

Cultural Arts

Special Revenue Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Youth Theatre	64,356	64,000	64,000	64,000	65,000
PG Players	11,640	13,000	13,000	13,000	13,000
Utah Children's Choir	10,636	18,900	18,900	18,900	11,000
Race Series	400				1,000
Donations	1,121	-	-	-	-
Transfer from General Fund	22,612	22,612	22,612	22,612	22,612
Total Revenues	110,764	118,512	118,512	118,512	112,612
Expenditures					
Arts Council	4,478	8,800	8,800	8,800	8,000
Youth Theatre	65,583	64,000	64,000	64,000	65,000
PG Players	14,175	13,000	13,000	13,000	13,000
Utah Children's Choir	13,729	18,790	18,790	18,790	13,000
Historical Commission	-	5,000	5,000	5,000	-
Other Expenditures	3,212	-	-	-	5,000
Total Expenditures	101,178	109,590	109,590	109,590	104,000
Contribution to/(Use of) FB	9,587	8,922	8,922	8,922	8,612
Beginning Fund Balance	6,819	16,406	16,406	16,406	25,328
Ending Fund Balance	16,406	25,328	25,328	25,328	33,940

Recreation Programs

Special Revenue Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Recreation Fee Revenues	681,528	625,000	625,000	703,000	703,000
Comm Center Revenues	356,682	375,000	375,000	379,000	380,000
Recreation Concessions	21,287	28,000	28,000	24,000	25,000
Transfer from General Fund	114,886	90,146	90,146	90,146	68,492
Total Revenues	1,174,383	1,118,146	1,118,146	1,196,146	1,176,492
Expenditures					
Salaries & Wages	703,484	661,911	661,911	707,000	681,830
Benefits	68,204	62,881	62,881	67,166	65,240
Program Supplies & Equipment	167,559	150,000	150,000	168,000	168,000
Operating Expenditures	192,495	178,354	178,354	187,060	196,422
Facility Improvements	20,000	-	-	-	-
Transfer to Capital Equipment	21,952	65,000	65,000	65,000	65,000
Total Expenditures	1,173,694	1,118,146	1,118,146	1,194,226	1,176,492
Contribution to/(Use of) FB	689	-	-	1,921	0
Beginning Fund Balance	18,849	19,539	19,539	19,539	21,459
Ending Fund Balance	19,539	19,539	19,539	21,459	21,459

Library Grants

Special Revenue Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Title 1 Federal Grants	2,473	7,800	7,800	7,800	7,800
Interest	227	250	250	250	250
Other Revenues	6,970	2,000	2,000	2,000	2,000
Total Revenues	9,670	10,050	10,050	10,050	10,050
Expenditures					
Title 1 Grant Purchases	-	7,800	7,800	7,800	7,800
Purchases from Gifts	1,095	2,250	2,250	2,250	2,250
Library Improvements	-	-	-	-	64,096
Total Expenditures	1,095	10,050	10,050	10,050	74,146
Contribution to/(Use of) FB	8,575	-	-	-	(64,096)
Beginning Fund Balance	55,522	64,097	64,097	64,097	64,097
Ending Fund Balance	64,097	64,097	64,097	64,097	0

Redevelopment Agency

Special Revenue

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Hammond Project					
Property Tax Revenue	32,366				35,000
Tax Increment Revenue	95,214	180,000	180,000	180,000	100,000
Developer Contribution	1,560,127	1,560,127	1,560,127	1,560,127	1,557,831
Interest	4	-	-	-	-
Total Revenues	1,687,711	1,740,127	1,740,127	1,740,127	1,692,831
Expenditures					
Hammond Project					
Operating Expenditures	-				
Debt Service Payments	1,560,127	1,558,906	1,558,906	1,558,906	1,557,831
Agent Fees	1,500	2,000	2,000	2,000	2,000
Professional Services	2,950	25,000	25,000	25,000	25,000
Other Expenditures	-				
Capital Expenditures	209,296				
Administrative Fee		-	-	-	-
Total Expenditures	1,773,873	1,585,906	1,585,906	1,585,906	1,584,831
Transfers in/(Out)					
Transfer to General Fund		-	-	-	-
Total Transfers	-	-	-	-	-
Contribution to/(Use of) FB	(86,162)	154,221	154,221	154,221	108,000
Beginning Fund Balance	14,507	(71,655)	(71,655)	(71,655)	82,566
Ending Fund Balance	(71,655)	82,566	82,566	82,566	190,566

Debt Service

Debt Service

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Property Tax Revenue	320,983	320,083	320,083	320,083	318,983
Interest	148	-	-	-	-
Bond Proceeds	-	-	-	-	-
Bond Premiums	-	-	-	-	-
Transfer from Gen Fund	-	-	-	-	-
Transfer from Road Impact	345,143	346,684	346,684	346,684	352,840
Transfer from Capital Projects	-	-	-	-	-
Transfer from Sewer	-	-	-	-	-
Transfer from Storm Drain	-	-	-	-	-
Transfer from Class C	766,563	771,063	771,063	771,063	770,462
Total Revenues	1,432,837	1,437,830	1,437,830	1,437,830	1,442,285
Expenditures					
Principal Payments	1,024,500	1,071,500	1,071,500	1,071,500	1,117,000
Interest on Bonds	408,189	366,329	366,329	366,329	321,985
Bond Agent Fees	3,150	3,300	3,300	3,300	3,300
Bond Issuance Cost	-	-	-	-	-
Total Expenditures	1,435,839	1,441,129	1,441,129	1,441,129	1,442,285
Contribution to/(Use of) FB	(3,002)	(3,299)	(3,299)	(3,299)	-
Beginning Fund Balance	118,705	115,703	115,703	115,703	112,404
Ending Fund Balance	115,703	112,404	112,404	112,404	112,404

Capital Projects



A capital project is a large, expensive, one-time project. Because they represent such a large cost, they are often considered “lumpy” in a budget and are therefore put in their own budget section. Separating capital projects ensures more stability when tracking other revenues and expenditures over time.

Capital Projects

Capital Projects Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Interest Income	212		-	-	
Other Grants	19,069		19,594	19,594	140,000
Other Income	9,018		413,079	437,929	
Transfer from Rec Center	20,000		-	-	
Transfer from General Fund	502,425		446,307	446,307	-
Total Revenues	550,724	-	878,980	903,830	140,000
Expenditures					
Road Projects	26,267	-	-	14,000	-
Parks Projects	477,209	240,477	673,150	673,150	-
Facility Projects	-	75,500	110,500	110,500	-
Public Safety Projects	-	12,200	26,700	12,200	-
Vehicles	-	-	-	-	-
Other Projects	26,313	-	89,810	75,810	-
Development Project	64,748	-	-	-	-
Transfer to Cap Equipment	-	14,500	-	14,500	-
Murdock Trail Maintenance	-	-	-	-	37,600
Backstops @ Manila Park	-	-	-	-	60,000
Rodeo Grounds Restroom	-	-	-	-	50,000
Parks Vehicle	-	-	-	-	28,000
Recreation Vehicle	-	-	-	-	28,000
Library Improvements	-	-	-	-	233,850
Dispatch Equipment	-	-	-	-	44,793
Police Equipment	-	-	-	-	40,718
Total Expenditures	594,537	342,677	900,160	900,160	522,961
Contribution to/(Use of) FB	(43,813)	(342,677)	(21,180)	3,670	(382,961)

Impact Fees

Capital Projects

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Recreation Impact Fees	655,393	-		493,075	-
Fire Impact Fees	75,853	-		55,000	-
Police Impact Fees	76,388	-		55,000	-
Road Impact Fees	1,345,058	346,684	346,684	660,000	352,840
Interest	4,083	-			-
Transfer from Class C		-			-
Total Revenues	2,156,776	346,684	346,684	1,263,075	352,840
Expenditures					
Parks Projects	6,300	-	1,032,593	1,032,593	-
Fire & EMS Projects	14,741	-			-
Police Projects		-			-
Road Projects	174,349	-			-
Principal Payments		-			-
Interest Payments		-			-
Transfer to Debt Service	345,143	346,684	346,684	346,684	352,840
Total Expenditures	540,533	346,684	1,379,277	1,379,277	352,840
Contribution to/(Use of) FB	1,616,243	-	(1,032,593)	(116,202)	-
Beginning Fund Balance	274,352	1,890,595	1,890,595	1,890,595	1,774,393
Ending Fund Balance	1,890,595	1,890,595	858,002	1,774,393	1,774,393

Capital Equipment

Capital Equipment Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Lease Proceeds	98,097	1,061,994	1,061,994	1,061,994	489,000
Lease Buyback	-	-	-	-	75,000
Transfer from General Fund	411,450	456,032	444,822	444,822	511,657
Transfer from Rec Center	21,952	65,000	65,000	65,000	65,000
Transfer from Water	7,071	7,147	7,147	7,147	7,113
Transfer from Sewer	6,800	6,873	6,873	6,873	6,840
Transfer from Storm Drain	-	-	-	-	35,000
Transfer from General CIP	-	14,500	14,500	14,500	-
Other Revenue	500	159,500	159,500	159,500	-
Total Revenues	545,870	1,771,046	1,759,836	1,759,836	1,189,610
Expenditures					
Fleet Purchases	56,242	14,500	14,500	14,500	219,000
Copier Purchases	-	-	-	-	-
Computer Purchases	41,317	40,000	40,000	40,000	90,000
Fitness Equipment Purchase	64,033	65,000	65,000	65,000	65,000
Fire Equipment Purchase	-	956,994	956,994	956,994	-
Streets Equipment Purchase	-	-	-	-	220,000
Fitness Center Lease	23,042	44,572	44,572	44,572	67,613
Police Equipment Lease	121,992	297,721	297,721	297,721	283,540
Copier Lease	13,247	38,869	38,869	38,869	-
Computer Lease	37,788	50,814	50,814	50,814	31,694
Public Works Lease	41,960	42,108	42,108	42,108	76,756
Sewer/Water Vehicles	-	-	-	-	-
Fire Equipment Lease	162,809	116,851	116,851	116,851	144,569
Other Expenditures	-	-	-	-	-
Total Expenditures	562,429	1,667,429	1,667,429	1,667,429	1,198,173
Contribution to/(Use of) FB	(16,559)	103,617	92,407	92,407	(8,563)

Enterprise Funds



Like a private-sector business, Enterprise Funds (obtained from user fees) cover the entire cost of the services provided, including personnel, operating costs, debt service, and overhead. Unlike a business, an Enterprise Fund only covers the cost of providing the service and does not guarantee a profit.

Enterprise Fund Descriptions



Sanitation

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

Sewer & Water

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

Storm Drain

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

Water

Enterprise Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Operating Revenues					
Culinary Water Sales	3,119,815	3,466,471	3,531,471	3,531,471	3,517,641
Secondary Water Sales	2,439,739	2,449,356	2,449,356	2,449,356	2,641,108
Other Operating Revenues	44,849	46,208	47,959	47,959	23,082
Total Operating Revenues	5,604,403	5,962,035	6,028,786	6,028,786	6,181,831
Operating Expenses					
Salaries & Wages	353,673	378,449	378,449	368,988	430,057
Benefits	170,434	200,663	200,663	195,646	213,687
Power Expense	316,505	300,000	300,000	300,000	312,000
Administrative Services	803,632	829,098	829,098	829,098	794,209
Metro Water Lease	422,445	420,041	420,041	420,041	420,041
Irrigation Assessments	220,134	171,835	171,835	171,835	178,708
Operating Expenditures	1,305,352	563,394	640,031	643,517	638,804
Depreciation	1,386,258	1,401,868	1,401,868	1,401,868	1,386,258
Total Operating Expenses	4,978,433	4,265,348	4,341,985	4,330,993	4,373,764
Operating Income/(Loss)	625,970	1,696,687	1,686,801	1,697,793	1,808,067
Non-Operating Revenues/(Expenses)					
Impact Fees	1,066,461	800,000	800,000	800,000	650,000
Interest Income	15,591	5,000	5,000	5,000	5,000
Interest Expense	(980,849)	(1,000,202)	(1,000,202)	(1,000,202)	(850,205)
Amortize Bond Issuance Costs	(9,886)	(9,886)	(9,886)	(9,886)	(9,886)
Other Non-Operating	-	-	-	-	-
Total Non-Operating Revenues/(Expenses)	91,317	(205,088)	(205,088)	(205,088)	(205,091)
Contributions and Transfers					
Developer Contributions	59,146	100,000	100,000	100,000	100,000
Transfer to General Fund	(69,106)	-	-	-	-
Transfer to Cap Equipment	(7,071)	(7,147)	(7,147)	(7,147)	(7,113)
Total Contributions/Transfers	(17,031)	92,853	92,853	92,853	92,887
Change in Net Assets	700,256	1,584,452	1,574,566	1,585,558	1,695,863
Capital Expenditures	1,263,288	1,440,000	3,121,609	3,121,609	2,078,703

Sewer Fund

Enterprise Fund

	Prior Year Actual	Beginning FY 2015 Budget	Amended FY 2014 Budget	Estimated Actual Expenditures	Beginning FY 2015 Budget
Operating Revenues					
Sewer Fees	4,314,178	4,486,352	4,486,352	4,486,352	4,506,721
Connection Fees	51,675	11,000	11,000	11,000	11,000
Miscellaneous Revenues	1,410	1,500	1,500	1,500	1,500
Total Operating Revenues	4,367,263	4,498,852	4,498,852	4,498,852	4,519,221
Operating Expenses					
Salaries & Wages	287,930	332,145	332,145	332,145	349,478
Benefits	149,055	195,240	195,240	195,240	199,903
GF Administrative Charge	480,871	654,762	654,762	654,762	572,000
Charges for Treatment	2,246,692	2,603,309	2,603,309	2,453,309	2,652,000
Operating Expenditures	134,168	150,858	290,858	290,858	157,510
Depreciation	298,904	271,555	271,555	271,555	298,904
Total Operating Expenses	3,597,621	4,207,869	4,347,869	4,197,869	4,229,795
Operating Income/(Loss)	769,642	290,983	150,983	300,983	289,426
Non-Operating Revenues/(Expenses)					
Impact Fees	455,378	100,000	100,000	375,000	100,000
Interest Income	13,919	10,000	10,000	10,000	10,000
Interest Expense	(4,594)	(12,032)	(12,032)	(12,032)	(11,004)
Total Non-Operating Revenues/(Expenses)	464,703	97,968	97,968	372,968	98,996
Contributions and Transfers					
Developer Contributions	320,893	300,000	250,000	250,000	250,000
Transfers Out	(30,719)	(6,873)	(6,873)	(6,873)	(6,841)
Total Contributions/Transfers	290,174	293,127	243,127	243,127	243,159
Change in Net Assets	1,524,519	682,078	492,078	917,078	631,581
Capital Projects	644,103	250,000	1,009,556	1,009,556	1,103,725

Storm Drain

Enterprise Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Operating Revenues					
Storm Drain Fee	1,532,868	1,537,000	1,537,000	1,537,000	1,776,200
Total Operating Revenues	1,532,868	1,537,000	1,537,000	1,537,000	1,776,200
Operating Expenses					
Salaries & Wages	119,384	159,787	159,787	159,787	177,390
Benefits	84,044	114,009	114,009	114,009	132,761
GF Administrative Charge	207,231	181,086	181,086	181,086	210,000
Operating Expenditures	233,710	233,547	233,547	233,547	272,889
Depreciation	310,271	251,834	-	-	310,271
Total Operating Expenses	954,640	940,263	688,429	688,429	1,103,311
Operating Income/(Loss)	578,228	596,737	848,571	848,571	672,889
Non-Operating Revenues/(Expense)					
Interest Income	17,825	12,478	12,478	12,478	12,478
Interest Expense	(436,513)	(435,835)	(435,835)	(435,835)	(425,821)
Amortize Bond Issuance Costs	(2,383)	(2,383)	(2,383)	(2,383)	(2,383)
Other Revenue	2,038	-	-	-	-
Total Non-Operating Revenues/(Expenses)	(419,033)	(425,740)	(425,740)	(425,740)	(415,726)
Contributions and Transfers					
Impact Fees	232,394	3,500	3,500	3,500	100,000
Developer Contributions	272,610	500,000	250,000	250,000	250,000
Transfer from Cemetery	75,000	75,000	75,000	75,000	75,000
Transfers Out	(60,313)	-	-	-	(35,000)
Total Contributions/Transfers	519,691	578,500	328,500	328,500	390,000
Change in Net Assets	678,885	749,497	751,331	751,331	647,163
Capital Expenditures	6,519,228	153,500	1,791,394	1,791,394	2,167,059

Sanitation

Enterprise Fund

	Prior Year Actual	Original FY 2015 Budget	Amended FY 2015 Budget	Estimated Actual Expenditures	Beginning FY 2016 Budget
Revenues					
Garbage Collection Fees	1,065,456	1,125,645	1,125,645	1,122,521	1,140,000
Recycling Fees	285,736	302,798	302,798	290,188	295,000
Interest	-	-	-	-	-
Total Revenues	1,351,192	1,428,443	1,428,443	1,412,709	1,435,000
Expenditures					
Garbage Pickup Expense	808,768	877,239	877,239	850,000	865,000
Recycling Collection	318,329	289,158	289,158	300,000	305,000
City Cleanup	-	2,660	2,660	-	2,660
Administration Fee	208,240	235,000	235,000	235,000	235,000
Total Expenditures	1,335,337	1,404,057	1,404,057	1,385,000	1,407,660
Change in Net Assets	15,855	24,386	24,386	27,709	27,340

Enterprise Fund Data

5-Year Projected Budgets

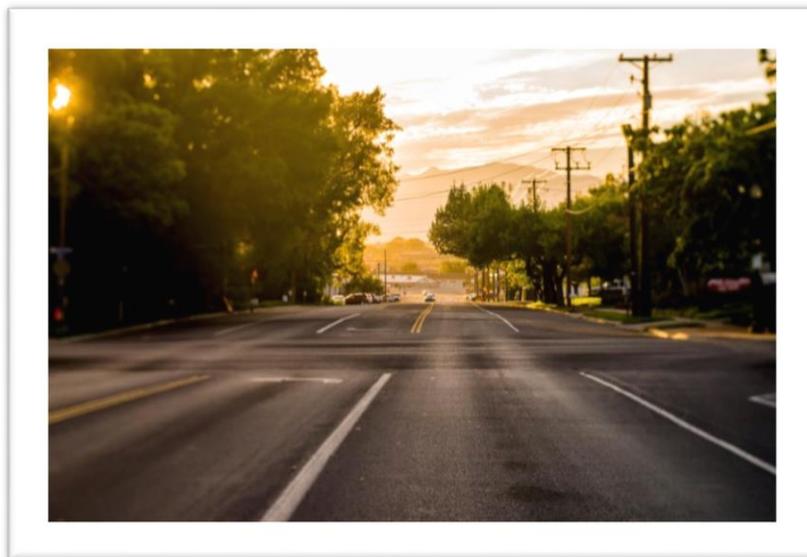
Statistics

CIP Schedule – Expenditure Allocation

Pleasant Grove



Utah's City of Trees



Pleasant Grove City
5 Yr Proforma Income Statement
Culinary Water

	2016	2017	2018	2019	2020
Culinary Water					
Water Sales	3,503,429	3,643,566	3,789,309	3,940,881	4,098,516
Water Initiation Fee	23,082	23,775	24,488	25,223	25,979
Installation Fees	14,212	14,638	15,077	15,530	15,996
Irrigation Water Rental	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Culinary Water	3,540,723	3,681,979	3,828,874	3,981,634	4,140,491
Operating Expenses					
Wages	340,175	353,782	367,933	382,651	397,957
Part Time Wages	13,856	14,410	14,987	15,586	16,210
Meter Reading	13,245	13,245	13,245	13,245	13,245
Overtime	21,820	21,820	21,820	21,820	21,820
Retirement	57,420	59,717	62,105	64,589	67,173
FICA	33,067	34,389	35,765	37,195	38,683
Health Insurance	98,835	107,730	117,426	127,995	139,514
Life Insurance	952	990	1,029	1,071	1,113
State Insurance	6,385	6,640	6,906	7,182	7,469
Meetings & Memberships	8,840	9,194	9,561	9,944	10,342
Publication Expense	286	297	309	322	335
Office Expense	26,984	28,063	29,186	30,353	31,567
Vehicle Expense	31,732	33,002	34,322	35,695	37,123
Power Expense	312,000	324,480	337,459	350,958	364,996
Telephone Expense	1,248	1,298	1,350	1,404	1,460
Cellular Services	8,921	9,278	9,649	10,035	10,436
Audit	9,880	10,275	10,686	11,114	11,558
Engineering	28,122	29,246	30,416	31,633	32,898
Bank and Credit Card Fees	55,476	57,695	60,002	62,403	64,899
Street Repairs	8,446	8,784	9,135	9,500	9,880
Administrative Fee	425,832	442,865	460,580	479,003	498,163
Lease Payments	13,520	14,061	14,623	15,208	15,816
Shop Rental	-	-	-	-	-
Metro Water Lease	420,041	420,041	420,041	420,041	420,041
Meter Purchases	12,736	13,246	13,776	14,327	14,900
Departmental Supplies	67,600	70,304	73,116	76,041	79,082
Repair & Maintenance	88,400	91,936	95,613	99,438	103,415
Secondary Water Phase II	13,315	13,848	14,402	14,978	15,577
SCADA Maintenance	10,400	10,816	11,249	11,699	12,167
Miscellaneous Expense	14,061	14,623	15,208	15,816	16,449
Technology	3,326	3,459	3,597	3,741	3,891
Total Expenses	2,146,920	2,219,534	2,295,498	2,374,985	2,458,180
Non-Operating Revenues/(Expenditures)					
Interest Revenue	5,000	5,000	5,000	5,000	5,000
Bond Interest (Water Rev)	(42,851)	(40,511)	(37,751)	(34,913)	(34,913)
Bond Interest (Sales Tax)	(11,004)	(9,890)	(9,890)	(9,890)	(9,890)
Bond Agent Fees	(7,326)	(7,326)	(7,326)	(7,326)	(7,326)
Impact Fees	650,000	650,000	500,000	350,000	250,000
Transfer In					
Transfer Out (Vehicle)	(7,113)	(7,231)	(7,338)		
Total Non-Op Rev/(Exp)	586,706	590,042	442,695	302,871	202,871
Change in Net Assets (Cash)	1,980,509	2,052,487	1,976,071	1,909,519	1,885,182

Pleasant Grove City
 5 Yr Proforma Income Statement
 Culinary Water

	2016	2017	2018	2019	2020
Debt Principal Payments					
1994 Water Bonds	24,000	-	-	-	-
2002A Water Bonds	9,000	9,000	9,000	9,000	9,000
2002 Sales Tax Bonds	49,200	49,800	49,800	49,800	49,800
2004 Water Bonds	75,000	76,000	78,000	79,000	79,000
2006 Water Bonds	17,000	17,000	18,000	18,000	18,000
2010 Water Bonds	42,000	43,000	44,000	45,000	45,000
Canal Enclosure	309	322	334	348	348
Total Debt Principal Payments	216,509	195,122	199,134	201,148	201,148
Capital Projects					
Replace 1",2", and 4" Lines	261,482		261,482	261,482	261,482
Battlecreek Spring Replacement	280,221	352,000	352,000	352,000	352,000
8" Distribution Line (Blackhawk)		448,701			
8" Distribution Line (1200 N)		796,330			
8" Distribution Line (330 N)					
8" distribution Line (Cherokee)			417,096		
System Replacement					
State Street Waterline					
Master Plan Updates	3,500	3,500	3,500	3,500	3,500
Hydrant Replacement	50,000	50,000	50,000	50,000	50,000
DOE Blue Energy	200,000				
14" Dist Line (Locust)					
Grove Creek Pump					
Battlecreek Tank PRV					
Battle Creek EIS					
220 S/200 S 700 W Upsize					
Center St Waterline					
Adams Well Pump					
Battlecreek Flood Repairs					
Garden Drive Waterline	200,000				
Vehicles/Equipment	40,000	40,000	40,000	40,000	40,000
Kiwanas Park Restroom (25%)	75,000				
Manila Chlorination	100,000				
System Replacement					
8" Distribution Line (1200 N)				300,644	
8" Distribution Line (330 N)					417,096
1350 East 300 North Upsize	125,000				
Grove Well			440,000	440,000	440,000
New Meter System	60,000				
Total Capital Projects	1,395,203	1,690,531	1,564,078	1,447,626	1,564,078
Net Cash Contribution	368,797	166,834	212,859	260,745	119,956

Pleasant Grove City
5 Yr Proforma Income Statement
Secondary Water

	2016	2017	2018	2019	2020
Secondary Water					
Secondary Water Sales	2,631,108	2,736,352	2,845,806	2,959,639	3,078,024
Secondary Water Installation	10,000	10,000	10,000	10,000	10,000
Water Turn-On Charges					
Total Secondary Water	2,641,108	2,746,352	2,855,806	2,969,639	3,088,024
Operating Expenses					
Wages	40,961	42,600	44,304	46,076	47,919
Retirement	6,571	6,833	7,107	7,391	7,687
FICA	2,668	2,775	2,886	3,001	3,121
Health Insurance	6,930	7,553	8,233	8,974	9,782
Life Insurance	113	117	122	127	132
State Insurance	746	776	807	839	872
Meetings & Memberships	563	585	609	633	658
Publication Expense	1,040	1,082	1,125	1,170	1,217
Office Expense	563	585	609	633	658
Vehicle Expense	8,999	9,359	9,733	10,123	10,528
Power Expense	10,408	10,825	11,258	11,708	12,176
Cellular Services	1,125	1,170	1,217	1,266	1,316
Engineering	58,801	61,153	63,599	66,143	68,788
Street Repairs	5,624	5,849	6,083	6,327	6,580
Water Assessments	178,708	185,857	193,291	201,023	209,064
Administrative Fee	368,377	383,112	398,436	414,374	430,949
Departmental Supplies	2,880	2,995	3,115	3,240	3,369
Trustee Fees	1,785	1,856	1,931	2,008	2,088
Additional Water Purchase	50,000	52,000	54,080	56,243	58,493
Repair & Maintenance	69,741	72,531	75,432	78,450	81,588
SCADA Maintenance	5,624	5,849	6,083	6,327	6,580
City Utilities	2,032	2,113	2,198	2,286	2,377
Total Expenses	824,259	857,576	892,256	928,358	965,941
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Bond Interest	(796,350)	(762,663)	(729,925)	(697,675)	(664,963)
Other Interest	-	-	-	-	-
Bond Agent Fees	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Impact Fees	-	-	-	-	-
Transfer Out					
Total Non-Op Rev/(Exp)	(805,350)	(771,663)	(738,925)	(706,675)	(673,963)
Developer Contributions					
Depreciation/Amort					
Change in Net Assets (Cash)	1,011,499	1,117,114	1,224,625	1,334,605	1,448,120
Debt Principal Payments					
2006 Bonds	350,000	375,000	-	-	-
2008 Bonds	300,000	310,000	325,000	350,000	365,000
2015 Bonds	160,000	100,000	510,000	515,000	535,000
Total Principal Payments	810,000	785,000	835,000	865,000	900,000
Capital Expenditures					
Storage Tank					
No Name Spring					
Mill Ditch Flow Splitter					
950 E Water Tank					

Pleasant Grove City
 5 Yr Proforma Income Statement
 Secondary Water

	2016	2017	2018	2019	2020
Acquifer Storage/Recovery					
Master Plan Updates	3,500	3,500	3,500	3,500	3,500
Booster Pump Stations					
Grove Creek Feeder Line					
No Name Spring					
Bezzant Tank Property	500,000				
AF Canyon Piping	150,000				
Vehicles/Equipment	30,000	30,000	30,000	30,000	30,000
Total Capital Projects	683,500	33,500	33,500	33,500	33,500
Net Cash Contributions	(482,001)	298,614	356,125	436,105	514,620

Pleasant Grove City
5 Yr Proforma Income Statement
Sewer Fund

	2016	2017	2018	2019	2020
Revenues					
Sewer Service Revenue	4,506,721	4,686,990	4,874,470	5,069,448	5,272,226
Connections Fees	11,000	11,000	11,000	11,000	11,000
Miscellaneous Revenue	1,500	1,500	1,500	1,500	1,500
Total Revenue	4,519,221	4,699,490	4,886,970	5,081,948	5,284,726
Operating Expenses					
Overtime Wages	26,000	27,040	28,122	29,246	30,416
Wages	303,252	315,382	327,998	341,118	354,762
Part Time Wages	20,226	21,035	21,876	22,752	23,662
Retirement	58,045	60,366	62,781	65,292	67,904
FICA	24,305	25,277	26,288	27,339	28,433
Health Insurance	111,060	121,055	131,950	143,826	156,770
Life Insurance	906	943	980	1,019	1,060
State Insurance	5,587	5,811	6,043	6,285	6,536
Meetings & Memberships	4,680	4,867	5,062	5,264	5,475
Publication Expense	-	-	-	-	-
Office Expense	26,996	28,076	29,199	30,367	31,582
Vehicle Expense	16,002	16,643	17,308	18,001	18,721
Power Expense	1,932	2,010	2,090	2,174	2,261
Telephone Expense	-	-	-	-	-
Cellular Services	3,120	3,245	3,375	3,510	3,650
Legal Services	-	-	-	-	-
Audit	6,240	6,490	6,749	7,019	7,300
Engineering	31,053	32,295	33,587	34,931	36,328
Charges for Treatment	2,652,000	2,758,080	2,868,403	2,983,139	3,102,465
Pretreatment Sampling	-	-	-	-	-
Street Repairs	5,200	5,408	5,624	5,849	6,083
Administrative Fee	572,000	594,880	618,675	643,422	669,159
Lease Payments	23,400	24,336	25,309	26,322	27,375
Shop Rental	-	-	-	-	-
Departmental Supplies	9,880	10,275	10,686	11,114	11,558
Insurance & Bonds	-	-	-	-	-
Trustee Fees	-	-	-	-	-
Repair & Maintenance	13,407	13,943	14,501	15,081	15,684
SCADA Maintenance	5,200	5,408	5,624	5,849	6,083
Miscellaneous Expense	7,280	7,571	7,874	8,189	8,517
Equipment	3,120	3,245	3,375	3,510	3,650
Total Expenses	3,930,892	4,093,681	4,263,481	4,440,617	4,625,433

Pleasant Grove City
5 Yr Proforma Income Statement
Sewer Fund

	2016	2017	2018	2019	2020
Non-Operating Revenues/(Expendi					
Interest Revenue	10,000	10,000	10,000	10,000	10,000
Interest - Bonds	(11,004)	(9,890)	(8,693)	(7,403)	(5,940)
Interest - Other					
Impact Fees	100,000	100,000	100,000	100,000	100,000
Transfers (Vehicles)	(6,841)	(6,954)	(7,056)	(7,000)	(7,000)
Total Non-Op Rev/(Exp)	92,155	93,156	94,252	95,598	97,060
Change in Net Assets (Cash)	680,484	698,965	717,740	736,929	756,353
Debt Principal Payments					
2001 Sewer Bonds					
2002 Sales Tax Bonds	49,200	49,800	51,000	52,200	54,000
Future Bonds					
Total Principal Payment	49,200	49,800	51,000	52,200	54,000
Capital Expenditures					
1000 So Upsize					
Nathaniel Loader Diversion	51,181				
900 S 900 E	200,000				
Gateway Improvements					
500 E Improvements	74,192		64,489		
200 South Improvements	339,852				
Master Plan Updates	38,500	3,500	3,500	3,500	3,500
100 West Improvements					
Crossing State St			180,000		
Sewer Rehab	250,000	250,000	250,000	250,000	250,000
100 W Improvements					
State St/PG Blvd to 200 S					717,000
Vehicles/Equipment	50,000	50,000	50,000	50,000	50,000
System Replacement	100,000	150,000	200,000	250,000	250,000
Mobile Meter Purchase					
Total Capital Expenditures	1,103,725	453,500	747,989	553,500	1,270,500
Net Cash Contribution/(Use)	(472,441)	195,665	(81,249)	131,229	(568,147)

Pleasant Grove City
 5 Yr Proforma Income Statement
 Storm Drain

	2016	2017	2018	2019	2020
Storm Drain Fees	1,776,200	1,847,248	1,921,138	1,997,983	2,077,903
Operating Expenses					
Wages	175,390	182,406	189,702	197,290	205,181
Part Time Wages	2,000	2,000	2,000	2,000	2,000
Retirement	32,214	33,503	34,843	36,236	37,686
FICA	12,923	13,440	13,978	14,537	15,118
Health Insurance	82,263	89,667	97,737	106,533	116,121
Life Insurance	683	710	739	768	799
State Insurance	4,679	4,866	5,061	5,263	5,474
Meetings & Memberships	3,640	3,786	3,937	4,095	4,258
Travel	1,040	1,082	1,125	1,170	1,217
Training	1,040	1,082	1,125	1,170	1,217
Vehicle Expense	15,600	16,224	16,873	17,548	18,250
Cellular Services	2,179	2,266	2,357	2,451	2,549
Engineering	50,294	52,306	54,398	56,574	58,837
Billing/Collection	1,040	1,082	1,125	1,170	1,217
County Coalition	3,952	4,110	4,274	4,445	4,623
Dump Fee	5,200	5,408	5,624	5,849	6,083
Lease Payment	10,949	11,387	11,842	12,316	12,809
Vac Truck (\$60K/yr)	53,781	54,447	54,447	54,447	54,447
Administrative Fee	210,000	218,400	227,136	236,221	245,670
Departmental Supplies	15,142	15,748	16,378	17,033	17,714
Bond Agent Fees	2,600	2,704	2,812	2,925	3,042
Repair & Maintenance	10,400	10,816	11,249	11,699	12,167
Miscellaneous Expense	26,460	27,518	28,619	29,764	30,954
MS4 Permit	3,640	3,786	3,937	4,095	4,258
Special Projects	15,600	16,224	16,873	17,548	18,250
Equipment	15,132	15,737	16,367	17,021	17,702
Technology	5,200	5,408	5,624	5,849	6,083
City Utilities	30,000	30,000	30,000	30,000	30,000
	-	-	-	-	-
Total Expenses	793,041	826,111	860,181	896,017	933,726

Pleasant Grove City
5 Yr Proforma Income Statement
Storm Drain

	2016	2017	2018	2019	2020
Non-Operating Revenues/(Expenditures)					
Interest Revenue	12,478	12,478	12,478	12,478	12,478
Interest Expense	(425,821)	(416,958)	(408,127)	(401,275)	(401,275)
Transfer from Cemetery	75,000	75,000	75,000	75,000	75,000
No UT Co Conservancy	49,790	49,790	49,790	49,790	49,790
Impact Fees	100,000	100,000	100,000	100,000	100,000
Total Non-Op Rev/(Exp)	(188,553)	(179,690)	(170,859)	(164,007)	(164,007)
Change in Net Assets (Cash)	794,606	841,448	890,099	937,960	980,169
Debt Principal Payments					
2002 Sales Tax	22,500	23,400	24,600	25,800	25,800
2011 Storm Water	200,000	205,000	210,000	215,000	215,000
2013 Storm Water	135,000	165,000	165,000	170,000	170,000
Total Debt Principal Payments	357,500	393,400	399,600	410,800	410,800
	437,106				
Capital Expenditures					
Pipe Plant Property	500,000				
Wash/Reclaim Facility	329,432				
Ray Proctor Irrigation	81,000				
Gebhardt Detention	309,000				
Adams Detention Demolition	20,000				
Center Street Extention	82,000				
Paid from '13 Bond Proceeds	(1,321,432)				
I-15 to Utah Lake Outfall	842,127	393,240	114,633	200,000	200,000
1600 East Detention			328,304		
Vehicle Replacement	35,000	35,000	35,000	35,000	35,000
800 North Detention				106,629	
100 North Detention					277,887
Master Plan Update	3,500	3,500		3,500	
1300 W Storm Drain Line					
Other Cap Projects					
Total Capital Projects	880,627	431,740	477,937	345,129	512,887
Net Cash Contribution	(443,521)	16,308	12,562	182,031	56,482

Utility Fund Statistics

Water Fund Debt Service Coverage

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

Storm Drain Fund Debt Service Coverage

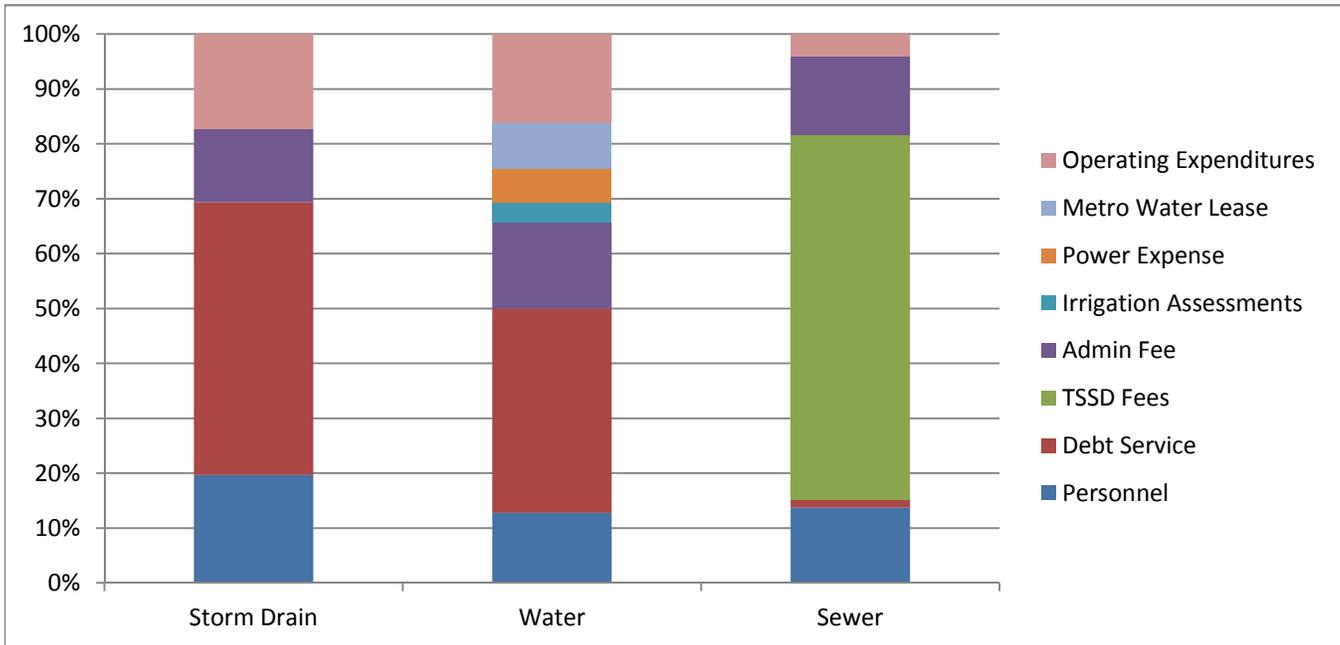
	2010	2011	2012	2013	2013
Operating Revenues	3,045,455	590,544	967,896	1,238,590	1,532,868
Operating Expenditures	(1,867,160)	(369,195)	(419,139)	(529,020)	(644,369)
Other Revenues	15,895	61,679	160,353	167,436	327,257
Net Revenues	1,194,190	283,028	709,110	877,006	1,215,756
Debt Service	-	-	163,609	454,906	567,976
DS Coverage Ratio	#DIV/0!	#DIV/0!	4.33	1.93	2.14

Unrestricted Cash Balance

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

Pleasant Grove City

Enterprise Funds Expenditure Allocation

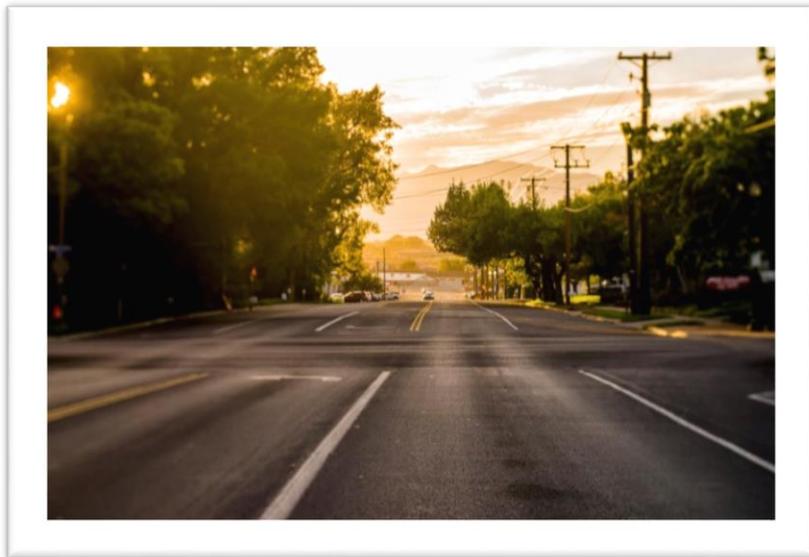


Capital Projects

Pleasant Grove



Utah's City of Trees



Capital Projects



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

Enterprise Funds

The following schedule shows capital projects by utility for each of the next five years. The amounts in the FY 16 column are the projects approved by the City Council to proceed during the current year. The other projects will be evaluated and reprioritized each year as part of the City's budget process. Capital spending is projected at the following levels for the 2016 fiscal year:

- Water - \$2,078,703
- Sewer - \$1,103,725
- Storm Drain - \$2,167,059

Governmental Funds

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

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

State grants for roads. \$965,000 is anticipated to be received from the State for the specific purpose of maintaining City streets. Additionally, the City uses \$195,000 of general fund money towards road projects. Currently the City is paying debt service on road bonds that were issued in 2008. That debt service will use up \$770,462 of the City's road funding for the upcoming year. That debt expires in 2018 and then those funds will be able to be used for current projects. The City is working on a solution to fund the gap. A study was recently completed, which found that the City would need to spend approximately \$3.7m annually to properly maintain the City 110 miles of roads.

Prior Years' Surplus. Finally, any unspent general funds from previous years are evaluated to do other capital projects in the City. The amount allocated for the upcoming year is \$522,961. A detailed list of these projects is shown in the Capital Projects budget.

Pleasant Grove City
Capital Projects by Funding Source

	Impact Fee %	FY 16	FY 17	FY 18	FY 19	FY 20
Storm Water System						
Ray Proctor Irrigation	0.00%	\$ 81,000.00				
Gebhardt Detention	77.00%	\$ 309,000.00				
Decant Facility	0.00%	\$ 329,432.00				
Pipe Plant Detention Demolition	77.00%	\$ 500,000.00				
Adams Detention Demolition	51.00%	\$ 20,000.00				
Pipe Plant Detention	77.00%				\$ 1,629,622.00	
Center Street Extention	0.00%	\$ 82,000.00				
1600 East Detention Modifications	0.00%		\$ 328,304.00			
800 North Detention Modifications	0.00%			\$ 106,629.00		
100 North Detention Modifications	0.00%			\$ 277,887.00		
Anderson Park Detention	15.00%					\$ 965,812.00
I-15 to Utah Lake Outfall	100.00%	\$ 842,127.00	\$ 1,328,936.00	\$ 1,328,936.00		
Detention Basin Safety Improvements	0.00%					
Land Acquisition						
Buildout Improvements	100.00%					
Deficiency Improvements		\$ 585,376.00	\$ 1,105,376.00		\$ 1,105,376.00	\$ 139,564.00
System Replacement	0.00%	\$ 1,000,000.00	\$ 671,696.00	\$ 615,484.00	\$ 1,000,000.00	\$ 1,000,000.00
Back Yard Storm Drain Relocate		\$ 195,309.00	\$ 195,309.00	\$ 195,309.00	\$ 195,309.00	\$ 195,309.00
Master Plan Update (Annual)	100.00%	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00		\$ 3,500.00
Storm Water Master Plan Study	100.00%				\$ 35,000.00	
Vehicles/Equipment	0.00%	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Storm Water Yearly Totals		\$ 4,097,744.00	\$ 3,783,121.00	\$ 2,677,745.00	\$ 4,115,307.00	\$ 2,454,185.00

Pleasant Grove City
Capital Projects by Funding Source

	Impact Fee %	FY 16	FY 17	FY 18	FY 19	FY 20
Culinary Water System						
Battlecreek Spring Replacement	0.00%	\$ 280,221.00	\$ 1,319,779.00			
Kiwanas Park Restroom (25%)	0.00%	\$ 75,000.00				
Manila Chlorination	0.00%	\$ 100,000.00				
Replace 1", 2", and 4" Lines	72.00%	\$ 261,482.00	\$ 522,964.00	\$ 522,964.00	\$ 522,964.00	\$ 522,964.00
Walker Ridge B Waterline Upsize	44.00%		\$ 145,928.00			
Garden Drive Waterline Replacement	0.00%	\$ 200,000.00				
8" Distribution Line (Blackhawk)	44.00%		\$ 448,701.00			
8" Distribution Line (1200 N)	44.00%		\$ 796,330.00			
8" Distribution Line (330 N)	44.00%			\$ 300,644.00		
8" Distribution Line (Cherokee)	44.00%			\$ 417,096.00		
1350 East 300 North Upsize		\$ 125,000.00				
Grove Well	100.00%			\$ 2,000,000.00		
Fire Hydrant Replacement	0.00%	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Master Plan Update (Annual)	100.00%	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Micro Hydro Facility	0.00%	\$ 200,000.00				
New Metering System	0.00%	\$ 60,000.00				
System Replacement (1.9 Mill Per Year)	0.00%			\$ 1,301,635.68	\$ 1,753,570.08	\$ 1,753,570.08
Vehicles/Equipment	0.00%	\$ 40,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Culinary Water Yearly Totals		\$ 1,395,203.00	\$ 3,437,202.00	\$ 4,745,839.68	\$ 2,480,034.08	\$ 2,480,034.08

Pleasant Grove City
Capital Projects by Funding Source

	Impact Fee %	FY 16	FY 17	FY 18	FY 19	FY 20
Sanitary Sewer System						
Sewer Rehabilitation	0.00%	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
100 West Improvements	81.00%		\$ 318,211.00			
Nathaniel Loader Diversion	100.00%	\$ 51,181.00				
900 S 900 E	100.00%	\$ 200,000.00				
Mobile Meter Purchase	0.00%		\$ 15,000.00			
200 So Improvements	100.00%	\$ 339,852.00				
Crossing State Street/Abandon Lift Sta	0.00%				\$ 180,000.00	
500 East Improvements	100.00%	\$ 74,192.00		\$ 64,489.00		
State St PG Blvd to 200 S	100.00%					\$ 717,000.00
Master Plan Update (Annual)	100.00%			\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Sanitary Sewer Master Plan Study	100.00%	\$ 38,500.00				
Vehicles/Equipment	0.00%	\$ 50,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
System Replacement (? Per Year)	0.00%	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 200,000.00	\$ 250,000.00
Sanitary Sewer Yearly Totals		\$ 1,103,725.00	\$ 833,211.00	\$ 617,989.00	\$ 783,500.00	\$ 1,370,500.00

Pleasant Grove City
Capital Projects by Funding Source

	Impact Fee %	FY 16	FY 17	FY 18	FY 19	FY 20
Secondary Water System						
No Name Spring	100.00%				\$ 289,406.00	
Bezzant Tank Property	?	\$ 470,000.00				
Walker Tank and Booster Station	?		\$ 2,000,000.00			
Aquifer Storage/Recovery	0.00%		\$ 100,000.00			
AF Canyon Piping		\$ 150,000.00	\$ 100,000.00	\$ 150,000.00	\$ 200,000.00	\$ 4,000,000.00
Meters	0.00%			\$ 2,250,000.00	\$ 2,250,000.00	
Master Plan Update (Annual)	100.00%	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Secondary Water Master Plan Study	100.00%	\$ -				
Meter Installation	0.00%	\$ 30,000.00				
Vehicles/Equipment	0.00%	\$ 30,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
System Replacement (? Per Year)	0.00%		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Secondary Water Yearly Totals		\$ 683,500.00	\$ 2,403,500.00	\$ 2,603,500.00	\$ 2,942,906.00	\$ 4,203,500.00

Projects On Schedule	
Projects Delayed	
Projects on Hold	

Debt Information

Legal Debt Margin

Debt Security and Funding

Debt Service Schedules

Pleasant Grove



Utah's City of Trees



PLEASANT GROVE CITY
 Legal Debt Margin Information
 (amounts expressed in thousands)

Assessed value (in thousands)	\$	2,376,598
Debt limit (4% of assessed value)		95,064
Debt applicable to limit:		
General obligation bonds		(4,080)
Less: Amount set aside for repayment of general obligation debt		-
Total net debt applicable to limit		(4,080)
Legal debt margin	\$	90,984

	Fiscal Year			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>
Debt limit	\$ 81,373	\$ 80,624	\$ 83,756	\$ 95,064
Total net debt applicable to limit	(4,534)	(4,398)	(4,252)	(4,252)
Legal debt margin	\$ 76,839	\$ 76,226	\$ 79,504	\$ 90,812
Total net debt applicable to the limit as a percentage of debt limit	5.57%	5.45%	5.08%	4.47%

Source: Utah County Auditor's Office

Note 1: Data for Years Previous to 2008 Unavailable

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

Debt Security and Funding FY 2015-2016

Series Name	FY 2016 Payment	Balance as of 06/30/2015	Security	Funding Source	Use of Funds	Maturity Date
2011 Tax Increment Bonds	1,557,831	16,759,000	Tax Increment, Sales Taxes	Developer Contributions	Land Purchase	12/1/2021
2008 Class C Road Bonds	768,813	1,910,000	Class C Road Funds	Class C Road Funds	Road Construction	1/15/2018
				Water, Sewer, and Storm		
2012 Sales Tax Bonds	501,700	3,560,000	Sales Tax Revenues	Drain Impact Fees	PG Boulevard	12/1/2022
2008 General Obligation Bonds	318,983	4,080,000	Property Taxes	Property Taxes	Community Center	10/1/2031
Total Governmental Fund	3,147,327	26,309,000				
Enterprise Fund Debt						
1994 Water Revenue Bonds	24,137	24,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2015
2002A Water Revenue Bonds	9,000	45,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2018
2004 Water Revenue Bonds	90,266	898,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025
2006 Water Revenue Bonds	20,519	207,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026
2006B Water Revenue Bonds	377,500	725,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2016
2008 Water Revenue Bonds	748,850	9,155,000	Water Revenues	Water Revenues	Secondary Water System Replace and Upsize	12/1/2033
2010 Water Revenue Bonds	65,929	883,000	Water Revenues	Water Revenues	Waterlines	12/1/2031
2015 Water Refunding Bonds	480,000	8,995,000	Water Revenues	Water Revenues	Secondary Water System Grove Creek and Battle Creek Pipelines; Detention	12/1/2031
2011 Storm Drain Revenue Bonds	452,631	6,485,000	Storm Drain Revenues	Storm Drain Revenues	Basins Property Acquisition;	7/15/2036
2013 Storm Drain Revenue Bonds	302,688	5,375,000	Storm Drain Revenues	Storm Drain Revenues	Detention Basins	7/15/2038
Total Enterprise Fund	2,571,520	32,792,000				

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	91,700	501,700
2008 General Obligation Bonds	155,000	163,983	318,983
Total Governmental Fund	1,845,000	1,302,328	3,147,328

Enterprise Fund Debt			
1994 Water Revenue Bonds	24,000	137	24,137
2002A Water Revenue Bonds	9,000	-	9,000
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	27,500	377,500
2008 Water Revenue Bonds	300,000	448,850	748,850
2010 Water Revenue Bonds	42,000	23,929	65,929
2015 Water Refunding Bonds	160,000	320,000	480,000
2011 Storm Drain Revenue Bonds	200,000	252,632	452,632
2013 Storm Drain Revenue Bonds	135,000	167,688	302,688
Total Enterprise Fund	1,312,000	1,259,521	2,571,521

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
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	9,375	384,375
2008 Water Revenue Bonds	310,000	435,888	745,888
2010 Water Revenue Bonds	43,000	22,792	65,792
2015 Water Refunding Bonds	100,000	317,400	417,400
2011 Storm Drain Revenue Bonds	205,000	247,325	452,325
2013 Storm Drain Revenue Bonds	165,000	164,688	329,688
Total Enterprise Fund	1,300,000	1,214,689	2,514,689

Debt Service Schedules

Fiscal Year 2017-2018

	Principal	Interest	Total
Governmental Fund Debt			
2011 Tax Increment Bonds	677,000	878,661	1,555,661
2008 Class C Road Bonds	530,000	26,500	556,500
2012 Sales Tax Bonds	425,000	72,438	497,438
2008 General Obligation Bonds	175,000	150,783	325,783
Total Governmental Fund	1,807,000	1,128,381	2,935,381

Enterprise Fund Debt			
2002A Water Revenue Bonds	9,000	-	9,000
2004 Water Revenue Bonds	78,000	12,699	90,699
2006 Water Revenue Bonds	18,000	2,941	20,941
2008 Water Revenue Bonds	325,000	421,175	746,175
2010 Water Revenue Bonds	44,000	21,626	65,626
2015 Water Refunding Bonds	510,000	308,750	818,750
2011 Storm Drain Revenue Bonds	210,000	242,394	452,394
2013 Storm Drain Revenue Bonds	165,000	161,388	326,388
Total Enterprise Fund	1,359,000	1,170,972	2,529,972

Debt Service Schedules

Fiscal Year 2018-2019

	Principal	Interest	Total
Governmental Fund Debt			
2011 Tax Increment Bonds	717,000	838,305	1,555,305
2008 Class C Road Bonds	-	-	-
2012 Sales Tax Bonds	435,000	61,688	496,688
2008 General Obligation Bonds	180,000	143,683	323,683
Total Governmental Fund	1,332,000	1,043,676	2,375,676

Enterprise Fund Debt			
2002A Water Revenue Bonds	18,000	-	18,000
2004 Water Revenue Bonds	79,000	11,373	90,373
2006 Water Revenue Bonds	18,000	2,635	20,635
2008 Water Revenue Bonds	350,000	404,300	754,300
2010 Water Revenue Bonds	45,000	20,433	65,433
2015 Water Refunding Bonds	515,000	293,375	808,375
2011 Storm Drain Revenue Bonds	215,000	236,813	451,813
2013 Storm Drain Revenue Bonds	170,000	158,038	328,038
Total Enterprise Fund	1,410,000	1,126,967	2,536,967

Debt Service Schedules

Fiscal Year 2019-2020

	Principal	Interest	Total
Governmental Fund Debt			
2011 Tax Increment Bonds	717,000	838,305	1,555,305
2008 Class C Road Bonds	-	-	-
2012 Sales Tax Bonds	435,000	61,688	496,688
2008 General Obligation Bonds	180,000	143,683	323,683
Total Governmental Fund	1,332,000	1,043,676	2,375,676
Enterprise Fund Debt			
2002A Water Revenue Bonds	18,000	-	18,000
2004 Water Revenue Bonds	79,000	11,373	90,373
2006 Water Revenue Bonds	18,000	2,635	20,635
2008 Water Revenue Bonds	350,000	404,300	754,300
2010 Water Revenue Bonds	45,000	20,433	65,433
2015 Water Refunding Bonds	535,000	277,625	812,625
2011 Storm Drain Revenue Bonds	215,000	236,813	451,813
2013 Storm Drain Revenue Bonds	170,000	158,038	328,038
Total Enterprise Fund	1,430,000	1,111,217	2,541,217

Other Information

Fee Schedule

Employee Count

Fox Hollow

Pleasant Grove



Utah's City of Trees





FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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BUSINESS LICENSING

Commercial/Industrial/Manufacturing

Commercial/Industrial/Manufacturing	\$75	N/C
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Home Occupation

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

Temporary Use

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

Amusement Devices

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

FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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CEMETERY

Grave Spot or Space

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

Opening and Closing

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

Additional Fees

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

Disinterment

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Under 4'	\$1,200 flat fee	N/C
Over 4'	\$1,200 flat fee	N/C
Double Deep	\$1,500 flat fee	N/C

COMMUNITY ARTS

Center Stage Theater

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
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 Res/Non Res	Proposed Fee Res/Non Res
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

Family Pass

Annual	\$335/\$415	N/C
Semi Annual	\$185/\$230	N/C
Monthly	\$43/\$51	N/C
Monthly (w/1-yr min and eft payment)	\$33/\$41	N/C

Couple Pass

Annual	\$255/\$320	N/C
Semi Annual	\$145/\$175	N/C
Monthly	\$33/\$35	N/C
Monthly (w/1-yr min and eft payment)	\$25/\$27	N/C

Senior Couple Pass

Annual	\$145/\$180	N/C
Semi Annual	\$85/\$100	N/C
Monthly	\$18.50/\$23	N/C
Monthly (w/1-yr min and eft payment)	\$14.25/\$17.75	N/C

Individual Pass

Annual	\$155/\$195	N/C
Semi Annual	\$85/\$110	N/C
Monthly	\$20/\$25	N/C
Monthly (w/1-yr min and eft payment)	\$15/\$19	N/C

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Senior Individual Pass		
Annual	\$80/\$100	N/C
Semi Annual	\$45/\$60	N/C
Monthly	\$10.25/\$12.25	N/C
Monthly (w/1-yr min and eft payment)	\$7.75/\$9.75	N/C

Student Pass		
Annual	\$100/\$125	N/C
Semi Annual	\$55/\$75	N/C
Monthly	\$13/\$15.50	N/C
Monthly (w/1-yr min and eft payment)	\$9.75/\$12.25	N/C

Daily Admission Fees		
Adults (16-54 years old)	\$3.25	N/C
Youth (4-15 years old)	\$2.75	N/C
Seniors 55+	\$2	N/C
Track Only	\$1	N/C

Funshine - per month		
Tues/Thurs - 2 hours	\$52	N/C
Mon/Wed - 2 hours	\$52	N/C
Tues/Thurs - 2.5 hours	\$64	N/C
Mon/Wed/Fri - 2.5 hours	\$87	N/C

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

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Dance		
School Year - Monthly Fee	\$25/\$37.50	N/C
School Year - Costume Fee	\$50	\$75

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Enrichment		
Holiday Cooking Class - 6 per yr	\$16/\$21	N/C
Chef Cooking Class - 2 per yr	\$50/\$55	N/C
Summer Cooking - kids - 8 weeks	\$50/\$57	N/C
Summer Cooking - kids - weekly	\$8/\$9	N/C
Summer Cooking - toddler - 6 weeks	\$49/\$56	N/C
Summer Cooking - toddler - weekly	\$8/\$9	N/C
Play Time (toddler per month)	\$28/\$34	N/C
Play Time (one time set up fee)	\$35/\$40	N/C
Play Time (kids per month)	\$38/\$44	N/C
Toddler Gym	\$21	N/C
Chess Club (After School)	\$36	N/C
Chess Club (Summer)	\$46/\$40(No Shirt)	N/C
Chess Tournament	\$16/\$21	N/C
Park It Program (session)	\$48/\$58	N/C
Park It Program (daily)	\$28/\$38	N/C
Scrap Booking (2 days)	\$25	N/C
Scrap Booking (1 day)	\$15	N/C
Baby Sitting Class	\$38/\$43	N/C
Halloween Fest	\$5/\$6	N/C
Fishing Club	\$15/\$22.50	N/C
Kids Zone	\$8/\$10	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

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Building Fees		
Meter Set - 3/4" Meter and 5/8" Meter	\$730	N/C
Meter Set - 1" Meter	\$780	N/C
Site Plans		
Commercial Site Plan	\$300 + \$20 per acre	N/C
Amended Site Plan (minor)	\$100	N/C
Conditional Use Permit		
Commercial Use	\$300 (includes commercial use in residential)	N/C
Commercial Use Combined with Site Plan	\$500 + \$200 per acre	N/C
Residential Use	\$150	N/C
Subdivisions		
Concept Plan	\$100 per lot	N/C
Preliminary Plat and Plan	\$200 + \$50 per lot/unit	N/C
Preliminary Plat Minor Sub	\$100 + \$50 per lot/unit	N/C
Final Plat and Plan (including amended)	\$200 plus \$50 per lot/unit	N/C
Fast Track Review		
For Permitted Uses in The Grove Zone	150% of Normal Fee	N/C
Zoning Ordinance		
Code Text Amendment	\$300 per chapter subsection or fraction thereof	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 or fraction thereof	N/C



FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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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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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 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

FACILITY RENTAL

Lions/Sportsman Center and Seniors Center

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

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Commercial Resident - 1st 90 min	\$150	
Commercial Resident - 1st Hour		\$150
Commercial Resident - Each Additional Hr	\$100	N/C
Comm Non-Resident - 1st 90 min	\$175	
Comm Non-Resident - 1st Hour		\$175
Comm Non-Resident - Each Additional Hr	\$125	N/C

Rodeo Ground Rental

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

GENERAL GOVERNMENT FEES

Returned Check Fee	\$20	N/C
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FIRE

Ambulance

Ambulance Fees	As Set By the State of Utah via Administrative Rule	N/C
CPR - Friends & Family	\$0	N/C
CPR - Heart Saver	\$30 - w/book \$45	N/C
CPR - Healthcare Provider (BLS)	\$30 - w/book \$45	N/C
Babysitter Class	\$10	N/C

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	N/C
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FEE SCHEDULE

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

PARKS

Park Pavilion Rental

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

Sports Field Rental

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

Buildings

Classroom per Hour	\$35/\$55	N/C
Classroom Commercial per Hour	\$75/\$95	N/C
Classroom per Day	\$151/\$225	N/C
Classroom Commercial per Day	\$350/\$385	N/C
Lion's Club Rental		N/C
Multi-Purpose per Hour	\$35/\$55	N/C
Multi-Purpose Commercial per Hour	\$75/\$95	N/C

FEE SCHEDULE

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

POLICE

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

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

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

FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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RECREATION

Adult Sports

Coed Slow Pitch	\$450	N/C
Fast Pitch	\$750	N/C
Fast Pitch Tournament	\$375	N/C
Men's Basketball (spring)	\$475	N/C
Men's Basketball (winter)	\$550	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	\$250	N/C
Volleyball Tournament	\$50	N/C
Women's Basketball	\$500	N/C

Youth Sports

2nd Grade Basketball	\$36/\$54	N/C
Baseball (Mustang 3-4 grade)	\$70/\$105	\$75/\$95
Baseball (Pinto 5-6 grade)	\$70/\$105	\$75/\$95
Baseball (Pony 7-8 grade)	\$90/\$135	\$95/\$115
Baseball (Colt 9-12 grade)	\$90/\$135	\$95/\$115
Basketball Camp (1-2 grade)	\$26/\$39	N/C
Basketball Camp (3-4 grade)	\$26/\$39	N/C
Basketball Camp (5-6 grade)	\$31/\$46.5	N/C
Cheerleading	\$42/\$63	N/C
Coach Pitch	\$27/\$40.50	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	\$25/\$37.50	N/C

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	\$40/\$60	N/C
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	\$45/\$65	N/C
Jr Jazz Bball (6th Boys)	\$55/\$75	N/C
Jr Jazz Bball (7th-8th Boys and Girls)	\$55/\$75	N/C
Jr Jazz Bball (9th - 12th Boys)	\$70/\$90	N/C
Jr Jazz Bball (9th - 12th Girls)	\$70/\$90	N/C
Lacrosse (1-6 grade)	\$65/\$97.50	N/C
Lacrosse (7-8 grade)	\$75/\$112.50	N/C
Little Hoopsters	\$27/\$40.50	N/C
Machine Pitch (8 yr olds)	\$32/\$48	N/C
Machine Pitch (9-10 yr olds)	\$37/\$55.50	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)	\$37/\$55.50	N/C
Softball (12 & Under)	\$52/\$78	N/C
Softball (14 & Under)	\$52/\$78	N/C
Softball (17 & Under)	\$52/\$78	N/C
T-Ball	\$27/\$40.50	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)	\$36/\$54	N/C
Volleyball (5-6 grade)	\$36/\$54	N/C
Volleyball (7-9 grade)	\$41/\$61	N/C
Volleyball Camp (7-10 yr old)	\$31/\$46.50	N/C
Volleyball Camp (11 & older)	\$36/\$54	N/C
Wrestling	\$35/\$52.50	N/C



FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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SWIMMING POOL

Passes

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Family Full Season	\$175/\$260	N/C
Family Even/Odd Season	\$115/\$185	N/C
Individual Full Season	\$90/\$140	N/C
Senior Individual Resident	\$45	N/C
Senior Individual Non Resident	\$70	N/C
Student Pass	\$65/\$100	N/C

Discount Tickets

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
12 Tickets	\$42	N/C
24 Tickets	\$78	N/C
48 Tickets	\$132	N/C

General Admission

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
0-3 year old	\$0	N/C
4 years and up	\$4.50	N/C
Seniors 55 +	\$2.00	N/C

Early Morning Swim

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Admission	\$2	N/C
Seniors 55 +	\$1 (for classes only)	N/C

Swim Team

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Per Each Swimmer	\$65/\$85	N/C

Swim Lessons

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Per Each Swimmer	\$25/\$30	N/C

Rentals

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
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



FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Groups		
Family Night Swim (Mondays)	\$12	N/C
Scout/Church Groups w/Leaders	\$2	N/C

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

Merit Badge Classes		
First Aid, Swimming, Lifesaving	\$5-\$15 per Class	N/C

COMBINATION COMMUNITY CENTER AND POOL

Resident Family

Resident Everyday / Annual Pass	\$510	N/C
Resident Everyday / Annual Pass w/Discount	\$470	N/C
Odd-Even / Annual Pass	\$450	N/C
Odd-Even / Annual Pass w/Discount	\$415	N/C

Non Resident Family

Everyday / Annual Pass	\$675	N/C
Everyday / Annual Pass w/Discount	\$625	N/C
Odd-Even / Annual Pass	\$600	N/C
Odd-Even / Annual Pass w/Discount	\$555	N/C

UTILITIES - All Utility Rate Previously Adopted Through FY 2014

Residential Water

Base Fee (Includes 5,000 gal)	\$17.16	\$18.02
Base Fee (Abatement Rate)	\$13.73	\$14.42
5,001 to 10,000 gal (per 1,000 gal)	\$2.08	\$2.18
10,001 to 15,000 gal (per 1,000 gal)	\$3.04	\$3.19
15,001 to 50,000 gal (per 1,000 gal)	\$4.34	\$4.56
50,001 and above (per 1,000 gal)	\$5.20	\$5.46



FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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Commercial Water

	Current Fee	Proposed Fee
Base Fee (Includes 5,000 gal)	\$17.16	\$18.02
5,001 to 10,000 gal (per 1,000 gal)	\$2.08	\$2.18
10,001 to 15,000 gal (per 1,000 gal)	\$2.26	\$2.37
15,001 to 50,000 gal (per 1,000 gal)	\$2.43	\$2.55
50,001 to 100,000 gal (per 1,000 gal)	\$2.61	\$2.74
100,001 and above (per 1,000 gal)	\$2.77	\$2.91

Residential Water - No Access to Secondary

	Current Fee	Proposed Fee
Base Fee (Includes 90,000 gal)	\$45.74	\$47.74
90,001 and above (per 1,000 gal)	\$2.08	\$2.18

Pressurized Irrigation

Residential Rates		
Under .50 Acre	\$28.58	\$29.72
.50 Acre to .99 Acre	\$34.66	\$36.05
1 Acre and Above	\$40.73	\$42.36
Additional Water Surcharge	\$1.25	\$0.62
Abatement Rate	80% of Standard Rate	80% of Standard Rate
Commercial Rates		
For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses		
Base Fee	\$40.73	\$42.36
Per Sq Ft ('000s)	\$0.628700	\$0.653848
- Area over 1.50 Acres		

Storm Drain

	Current Fee	Proposed Fee
Monthly Fee per ESU	\$13.09	\$13.88
Base Fee (Abatement Rate)	\$10.47	\$11.10

Sewer

	Current Fee	Proposed Fee
Base Fee	\$24.14	\$23.80
Base Fee (Abatement Rate)	\$19.31	\$19.04
Usage (per 1,000 gal)	\$2.29	\$2.26

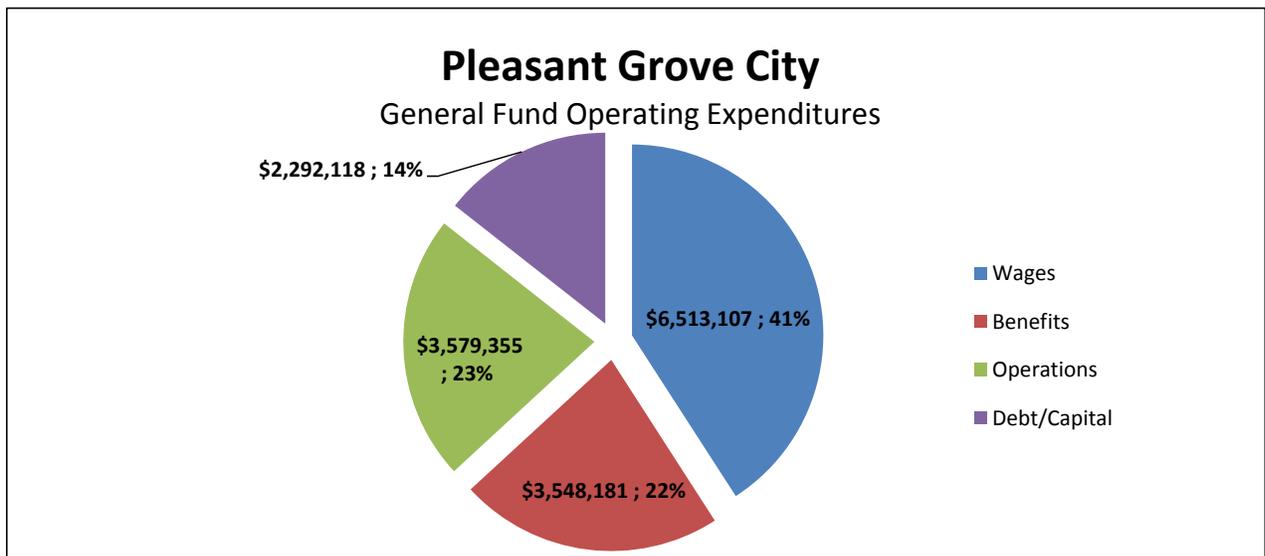


FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
<u>Solid Waste</u>		
Garbage - 1st Can	\$11.14	N/C
Garbage - Additional Can	\$8.29	N/C
Recycling	\$5.90	N/C
<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

Employees By Department

	Budgeted Year		Current Year		Previous Year	
	Full	Part	Full	Part	Full	Part
	Time	Time	Time	Time	Time	Time
General Fund						
Mayor and City Council	6	0	6	0	6	0
Municipal Court	2	2	2	2	1	2
Legal	2	1	2	1	1	2
Administrative Services	8	1	8	1	8	2
Community Development	7	0	7	0	6	0
Engineering	1	1	1	1	1	1
Fire	15	30	15	30	15	33
Library	3	25	3	29	3	29
Parks	10	12	9	7	9	5
Custodial Services	1	9	1	7	1	10
Police	30	4	30	5	30	5
Recreation	4	50	3	50	3	52
Leisure Services	1	0	1	0	1	0
Senior Citizens	0	5	0	7	0	5
Streets	4	0	4	1	4	0
Public Works	2	0	2	0	2	0
Total General Fund	96	140	94	141	91	146
E911	4	13	3	16	3	12
Storm Drain	3	0	3	0	3	0
Water/Sewer	10	2	9	2	8	2
Total Government	113	155	109	159	105	160



Fox Hollow Golf Course

Budget and Anticipated Costs

	2014	2015
	Actual	Budget
Revenue		
Green Fees	284,673	304,918
Golf Cart Rental	163,145	165,795
Driving Range	69,855	102,971
Pass Fees	79,314	91,608
Events & Concessions	90,767	104,780
Other	-	
Total Revenue	687,754	770,072
Expenses		
Personnel	510,662	470,831
Outside Services	22,574	22,574
Supplies and Maintenance	272,772	231,344
Utilities	54,933	-
Depreciation	246,840	250,000
General Overhead	26,066	95,297
Other	30,029	-
Total Expenses	1,163,876	1,070,046
Operating Loss	(476,122)	(299,974)
Nonoperating Revenue (Expense)	(156,267)	(145,800)
Member-City Contributions	720,000	720,000
Change in Net Position	87,611	274,226

Cash Infusions from Member Cities

		Total Cost	Pleasant Grove Cost	Budgeted In
Land Payment	9/15/2015	41,700	13,900	GF Other Expenditures
Debt Service	9/15/2015	287,900	95,967	GF Other Expenditures
Debt Service	3/15/2016	68,546	22,849	GF Other Expenditures
Capital Improvements	9/15/2015	85,000	28,333	GF Other Expenditures
Operations	9/15/2015	236,854	78,951	GF Other Expenditures
Total		720,000	240,000	