Pleasant Grove City

Overhead Allocation FY 2014

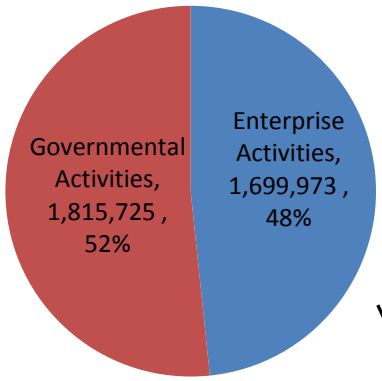
Pleasant Grove City's services are generally divided into two categories: those largely funded through general tax revenues, and those funded through user fees. Tax-funded services are referred to as governmental activities and User fee-funded services are referred to as enterprise activities. The City also has departments that serve both governmental activities and enterprise activities.

The costs for these departments are allocated partially each type of activity. These administrative departments include: administration, finance, accounting, legal, engineering, custodial, and maintenance. Also included in administration are costs for I/T services, liability insurance, and utilities. All of these costs are benefit both governmental and enterprise activities.

Allocating a portion of these overhead costs reduces costs in the general fund budget. Therefore, reducing the allocation to enterprise funds will increase the allocation to the general funds, which would necessarily result in general fund budget cuts. The chart belowillustrates how these fees were allocated for the 2014 fiscal year.

Overhead Costs

Total Allocable Administrative Costs - $3,515,698



Governmental Activities

Police
Streets
Parks
Courts
Fire
Library
Recreation

Enterprise Activities

Water
Sewer
Sanitation
Pressurized Irrigation
Storm Drain