

ADOPTED BUDGET FY 2016-2017



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Photo by David Larson



PLEASANT GROVE CITY, UTAH

Pleasant Grove City

State of Utah

Final Budget

Fiscal Year July 1, 2016 to June 30, 2017



Elected Officials

Mayor Mike Daniels

Dianna Andersen	Eric Jensen	Cyd LeMone	Ben Stanley	Lynn Walker
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Prepared by:

Denise Roy, 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, 2015

Jeffrey R. Egan

Executive Director

Table of Contents

City Administrator’s Message.....	1
Elected Officials	4
Organizational Chart.....	5
SUMMARY INFORMATION	
Community Profile.....	7
Budget Management Guidelines.....	9
Revenue and Taxation.....	11
Consolidated Budget	18
Fund Balances.....	21
Budget Process.....	23
Budget Preparation Timeline	24
PLEASANT GROVE CITY BUDGET 2016-2017	
Operational Department Descriptions	26
General Fund.....	28
Special Revenue Funds.....	39
Capital Projects.....	48
Enterprise Funds.....	52
ENTERPRISE FUND DATA	
5-Year Projected Budgets (Water, Sewer, Storm Drain)	59
Utility Fund Statistics.....	66
Enterprise Funds Expenditure Allocation	67
CAPITAL PROJECTS	
Project List by Funding Source	70
DEBT INFORMATION	
Legal Debt Margin	73
Debt Security and Funding	74
Debt Service Schedules	75
OTHER INFORMATION	
Employee Count	77
Fox Hollow Golf Course	78
Fee Schedule	79

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

We are pleased to submit to you the budget for the 2016-2017 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) of \$12,547,473 and total governmental revenues of \$18,348,855. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$14,211,000. 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 \$437,113 more in sales tax revenue in fiscal year 2016 than it did in fiscal year 2015. For the 2017 budget, the budget adopted was less than FY 2016 actuals by \$120,402. It is often difficult to forecast revenues, during the budget adoption process and a 60 day timing delay for various revenue sources. Based on the growth that has occurred in the City, we anticipate modest increases in property taxes and franchise taxes as well.

The City continues to see interest in both residential, office and retail projects. Pleasant Grove City is looking to create a new CDA (Community Development Agency) to incentivize anchor developments to build and attract more business development in the city.

Capital Equipment

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

upcoming budget year, the City has provided funding to continue to support the replace and rotation of fleet vehicles, computer and recreation equipment through an ongoing lease program.

Employee Costs

Without question, the ability of Pleasant Grove to provide quality services to its residents is centered on maintaining a quality workforce. This budget includes a pay increase of 2% for City employees. For a city of over 37,000 residents, Pleasant Grove has a relatively small work force. The City provided funding to move the part-time prosecutor to full-time.

Health insurance premiums is always a major factor in personnel costs. This year, the City changed health plan providers to save money, and to keep City employees contribution the same. I believe we have maintained a balance between taking care of the City's employees and not allowing personnel costs to consume too much of the City budget. For the upcoming fiscal year, we anticipate personnel costs will consume 70% 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, fund balance. They also provide direction to assist the City in compiling the budget according to sound fiscal management practices.

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

Capital Projects

General funds available for capital projects are limited this year. The City Council in close association with City staff worked to identify the greatest needs and allocate resources to those projects. The capital project list this year includes \$58,000 to make minor improvements to the City Library and address numerous needs in the Parks & Recreation Department.

Adequate funding of road expenditures has been an ongoing topic of budget discussions for some time. After receiving a study that assessed the current condition of all City roads and estimate the amount of annual appropriations necessary to eventually bring all City roads up to a reasonable condition, the City will continue to evaluate options to provide adequate funding levels to the City's pavement preservation plan.

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

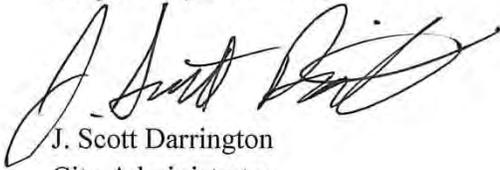
A committee has been evaluating the cost to construct new buildings for the Fire, Police and Court during FY 2016 and will continue through FY2017. The committee has presented a bond in the amount of \$9.5

million for construction of the facilities to the Municipal Council that will be placed on the November ballot for taxpayer approval.

Conclusion

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

Respectfully submitted,

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

J. Scott Darrington
City Administrator

Mayor & City Council

Mayor Mike Daniels



City Council Members



Dianna Andersen



Eric Jensen



Cyd LeMone



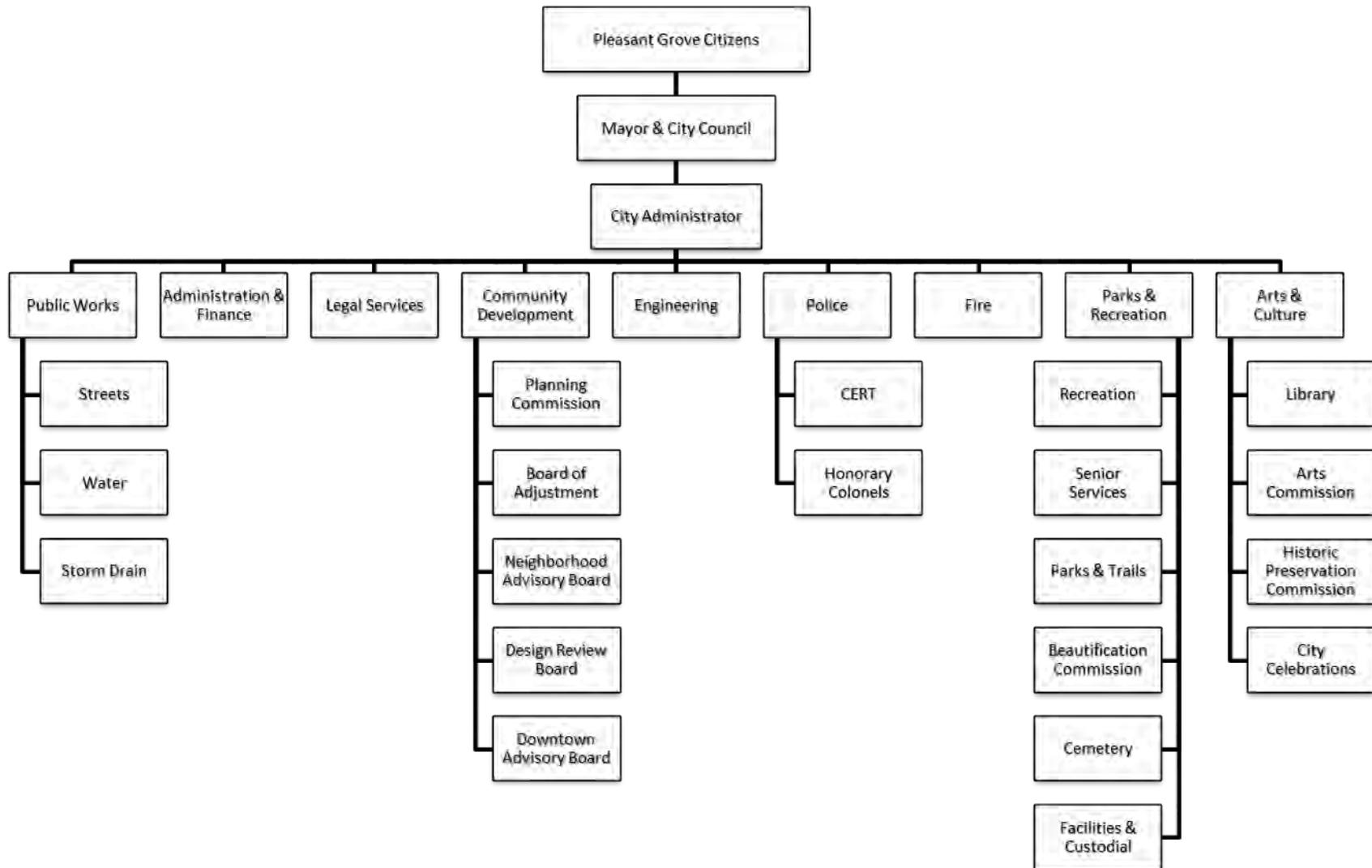
Ben Stanley



Lynn Walker

Pleasant Grove City

Organization Chart



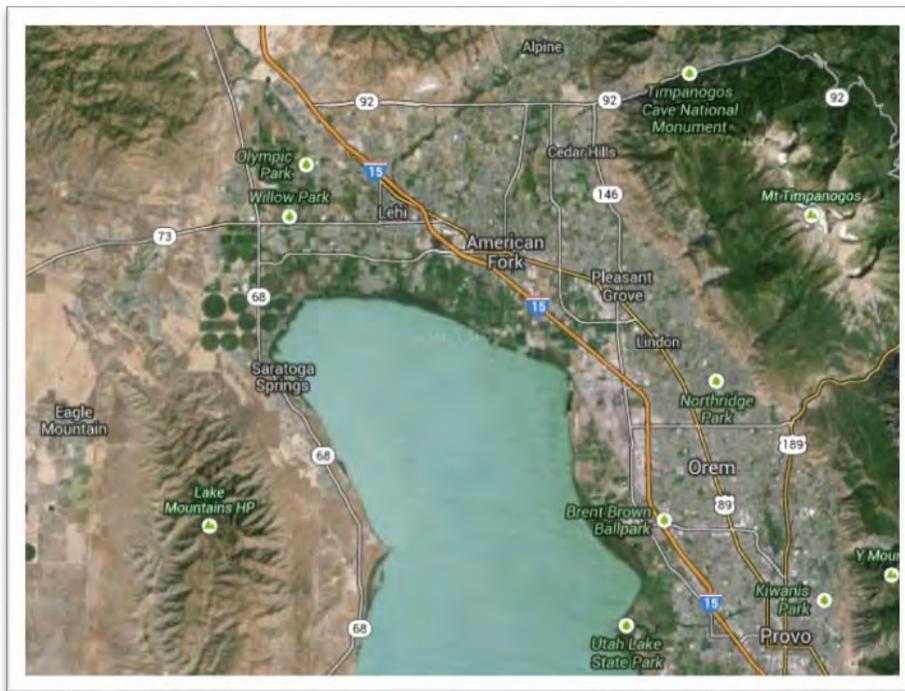
Summary Information



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 Battle Creek 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.



Main Street circa 1939

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

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

Budget Management Guidelines

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

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

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

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

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

Utility Fund Budgets. The maintenance of safe, reliable, and affordable service is required for City utilities on a long-term basis. Therefore, the City will maintain 5 year prospective budgets for culinary water, pressurized irrigation, sewer, and storm drain budgets. By consistently looking forward in the analysis of revenues, expenditures, debt service, and capital costs the City will be better able to provide the type of services expected by residents. Capital costs include both the installation of new infrastructure and the replacement of worn-out infrastructure.

One-Time Revenues. Utilizing one-time revenues for operations puts future operations at risk. Pleasant Grove will utilize one-time or temporary revenue to fund capital projects or to make other nonrecurring purchases.

Emergency Management. City management realizes the potential financial crisis that can occur in association with a natural disaster or other emergency situation. In addition to maintaining the City's General Fund balance at 15% of revenues, procedures and guidelines have been established to track emergency expenditures in a way that will provide the City maximum cost recovery, should funding be made available.

Capital Replacement. Regular maintenance and replacement of capital equipment and facilities will provide greater services to City residents and save money in the long run. Therefore, the City will set a target of 4% of General Fund revenue to fund a capital replacement fund. Additionally, any unspent funds from the maximum established by debt affordability guidelines may be used towards the capital replacement fund.

Personnel Planning. Personnel costs are by far the largest expenditure in the General Fund. The City must manage personnel costs closely in order to maintain a properly paid workforce without allowing costs to become unmanageable. A guideline has been established that would set a target of no more than 75% of general fund expenditures to be spent on personnel costs.

Council Reports. In order for the City Council to properly fulfill their duty as elected officers, regular reporting must be provided. City staff will issue a report quarterly to the City Council, which provides information on City revenues, expenditures, and a comparison to budget.

Annual Reports. The City will prepare an annual financial report as well as an annual budget report, which will be posted to the City's website. Additionally, a summary of these reports will be prepared for the purpose of providing the public an easy to read report in "plain language" expressing the financial position and activities of the City.

Balanced Budget. Utah State law requires each budget to be balanced. This is defined as all anticipated revenues must equal expenditures. Use of fund balance can be used as an anticipated revenue as long as funds are available.

Revenue & Taxation

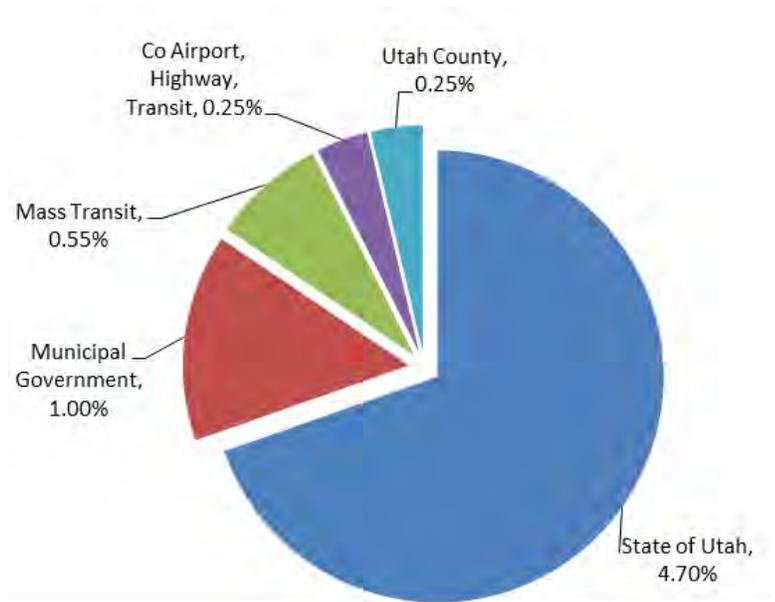
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent of this section is to present the City's financial structure in a straightforward and transparent manner. The City receives revenues from several types of activities. These include general activities, special revenue activities, and enterprise activities. Each of these revenue sources is described below.

General Activities

General activities include those functions most typically associated with a municipal government. These include police, fire, streets, parks, recreation, and community development. While some services provided by these functions are associated with a fee for use, the vast majority are not. Rather, they are funded through various taxes collected by the City. The three largest sources of tax revenue are sales tax, property tax, and franchise tax.

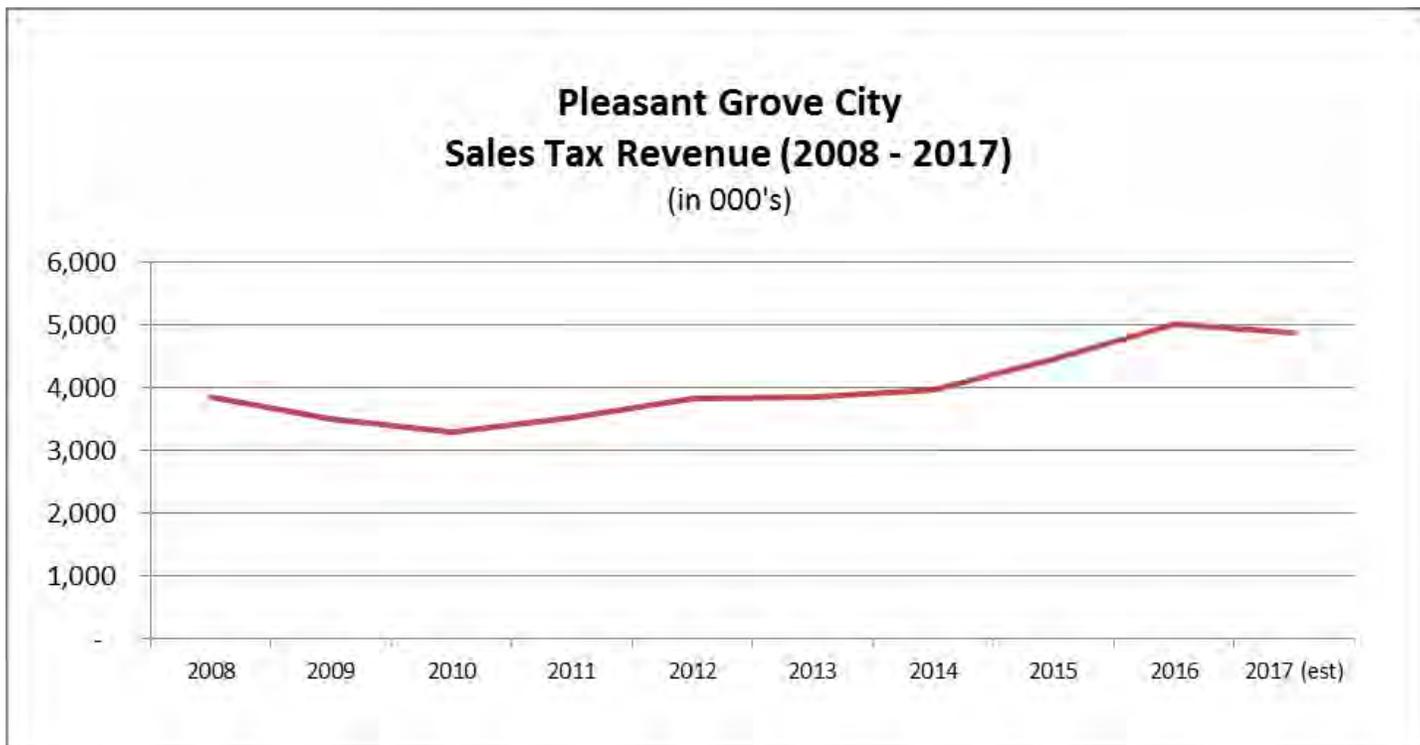
Sales Tax. Sales tax is the largest source of revenue for Pleasant Grove City. Sales tax accounts for 47% of total tax revenue and 39% of total General Fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined 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, 2015, Pleasant Grove received \$1.65 for every \$1.00 of local option sales tax collected in the City.

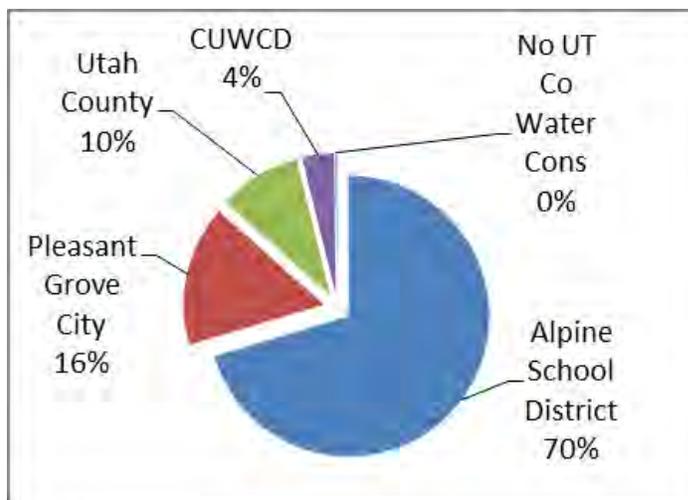


Since 2010, the City has experienced growing sales tax revenue each year. 2016 sales tax revenues were estimated to be .82% higher than that amount received in 2015, but reached 12.52%. The average percentage growth in sales tax revenues from 2010 to 2016 was 7.26%. For the 2017 fiscal year we are forecasting sales tax growth at 8.9%. Sales tax revenue collections, for the past ten years, are shown on the graph below.

The City is forecasting sales tax revenues of \$4,890,788 for FY 2017, but FY 2016 actuals were received in the amount of \$5,011,190. The FY 2017 estimate was conservative at the time the budget was prepared and presented for formal adoption, due to the fact that revenues lag by 60 days.



Property Tax. Pleasant Grove's second largest source of revenue is property tax, which represents 24% 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.

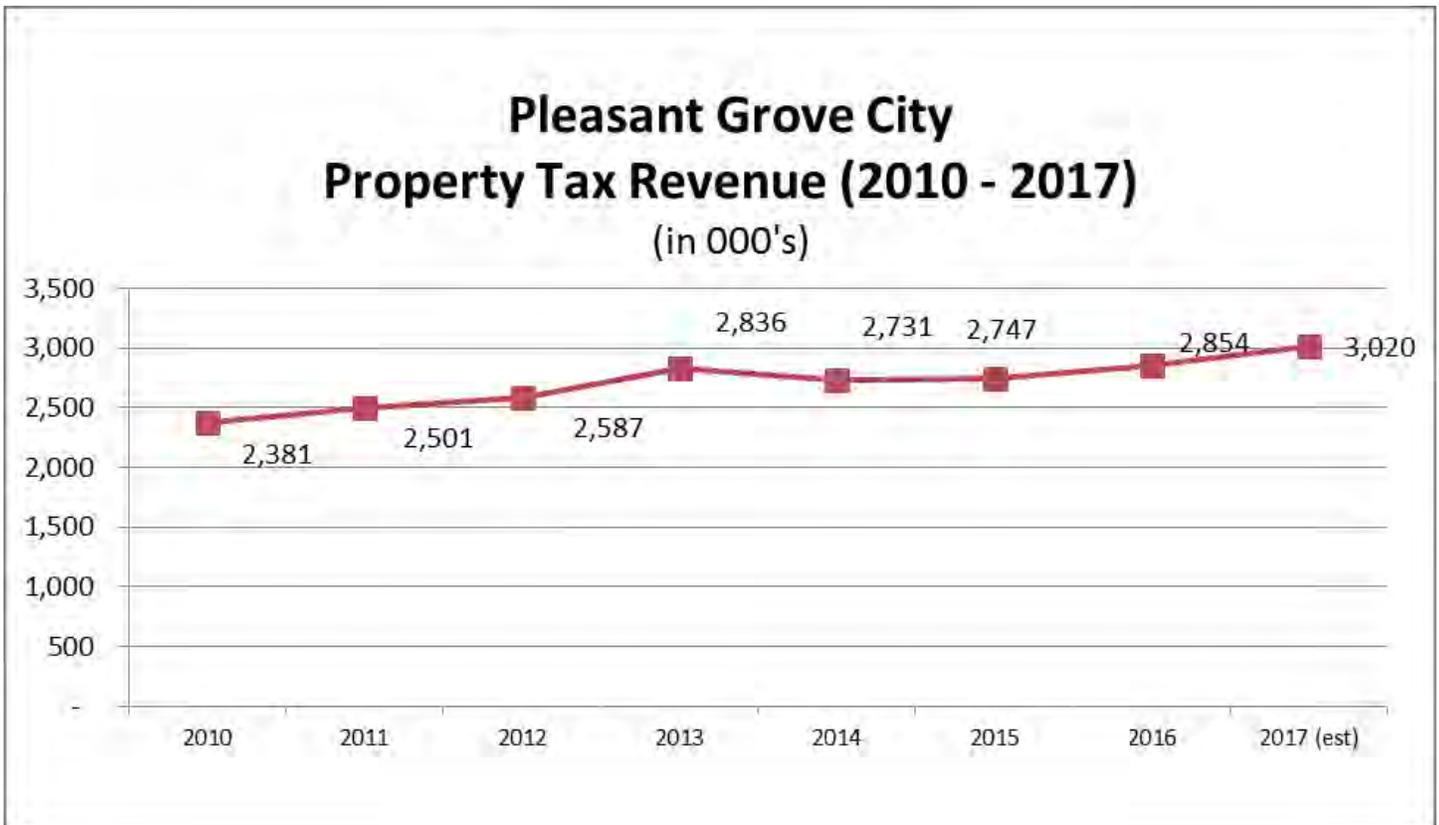


For the 2016-2017 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of 1.1% of the taxable value their home. Pleasant Grove City will receive 16.19% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45% exemption in taxable value for a taxpayer's primary residence. Thus, Pleasant Grove City would receive property tax totaling \$244.06 from a home with a market value of \$250,000.

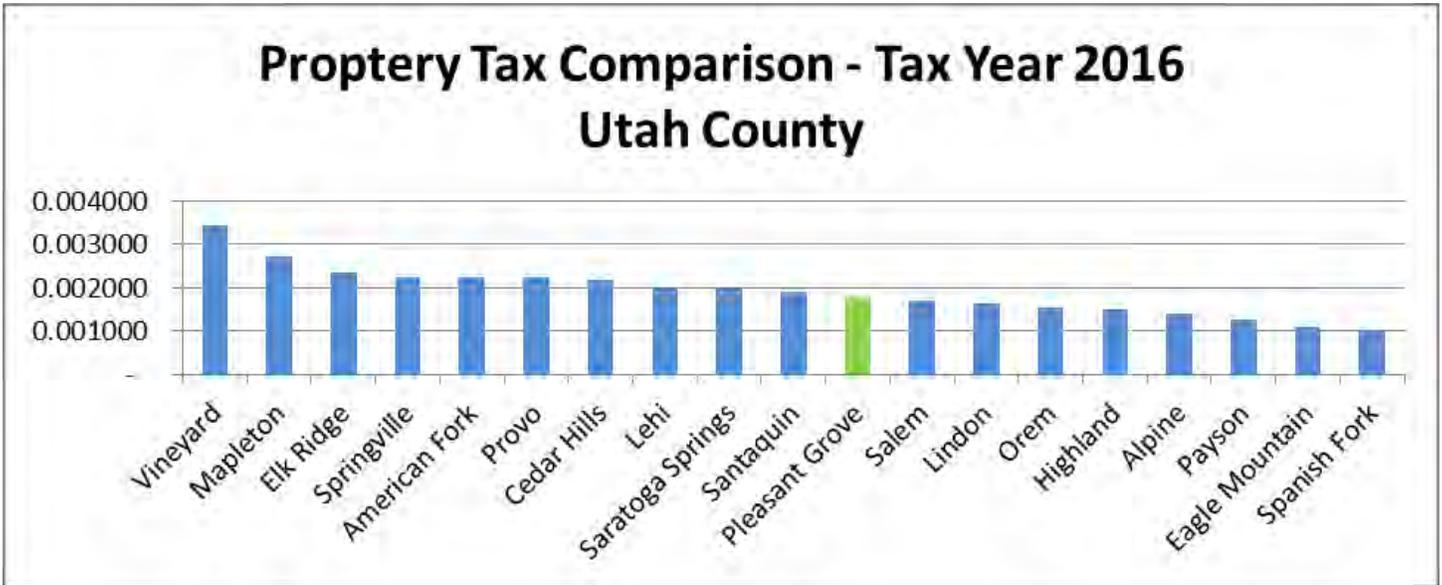
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations 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.

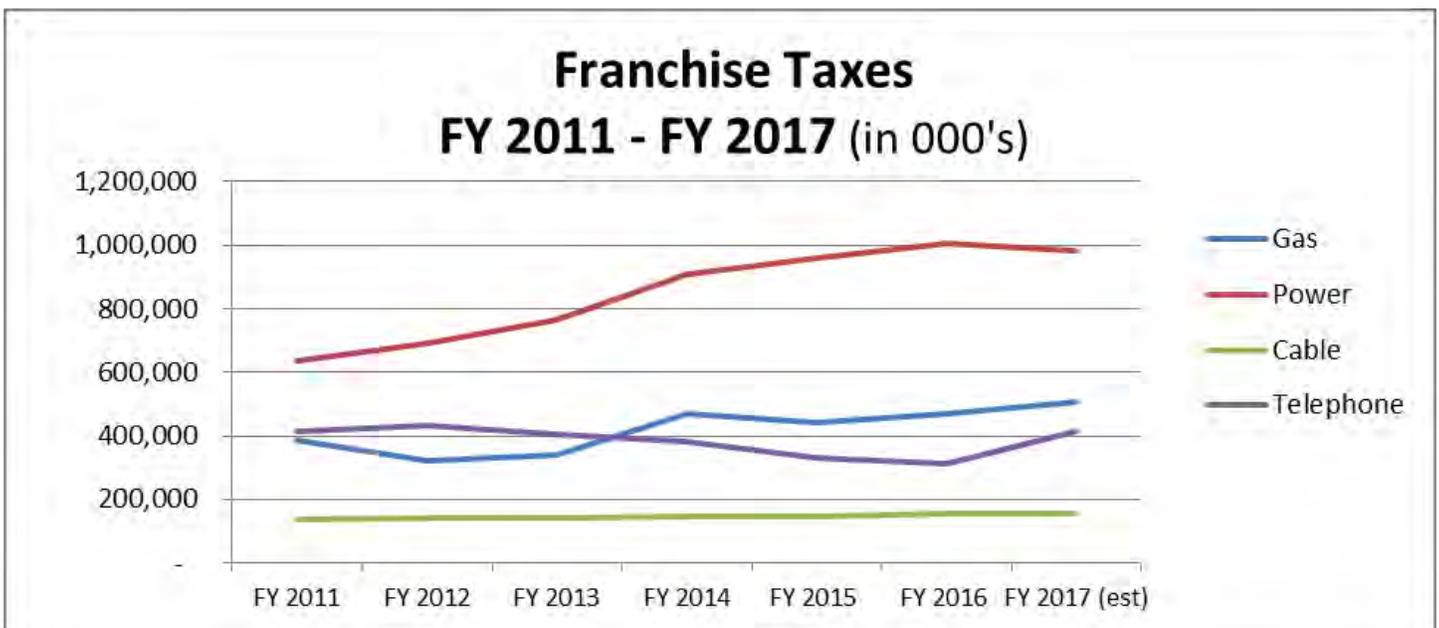
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values. 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 2016 tax year. The average property tax for the cities shown below is .001909 and the median is .001911. Pleasant Grove's rate for the 2016-2017 fiscal year is .001775.



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					
Year	Adopted			Projected	
	2015	2016	2017	2018	2019
Base Fee	\$ 17.16	\$ 18.02	\$ 19.82	\$ 20.81	\$ 21.85
Usage per 1,000 gallon					
0 to 5,000 Gallons	\$ -	\$ -	\$ -	\$ -	\$ -
5,001 to 10,000 Gallons	\$ 2.08	\$ 2.18	\$ 2.40	\$ 2.52	\$ 2.64
10,0001 to 15,000 Gallons	\$ 3.04	\$ 3.19	\$ 3.51	\$ 3.68	\$ 3.87
15,001 to 50,000 Gallons	\$ 4.34	\$ 4.56	\$ 5.02	\$ 5.27	\$ 5.53
50,001 and Above	\$ 5.20	\$ 5.46	\$ 6.01	\$ 6.31	\$ 6.62

Culinary Water Table 121					
Year	Adopted			Projected	
	2015	2016	2017	2018	2019
Base Fee	\$ 17.16	\$ 18.02	\$ 19.82	\$ 20.81	\$ 21.85
Usage per 1,000 gallon					
0 to 5,000 Gallons	\$ -	\$ -	\$ -	\$ -	\$ -
5,001 to 10,000 Gallons	\$ 2.08	\$ 2.18	\$ 2.40	\$ 2.52	\$ 2.64
10,0001 to 15,000 Gallons	\$ 2.26	\$ 2.37	\$ 2.61	\$ 2.74	\$ 2.87
15,001 to 50,000 Gallons	\$ 2.43	\$ 2.55	\$ 2.81	\$ 2.95	\$ 3.09
50,001 and 100,000 Gallons	\$ 2.61	\$ 2.74	\$ 3.01	\$ 3.16	\$ 3.32
100,001 and Above	\$ 2.77	\$ 2.91	\$ 3.20	\$ 3.36	\$ 3.53

Sanitary Sewer					
Rate Code	Adopted			Projected	
	2015	2016	2017	2018	2019
321 Base Monthly Fee	\$ 16.26	\$ 16.03	\$ 16.83	\$ 17.67	\$ 18.56
TSSD Base Fee	\$ 7.88	\$ 7.77	\$ 7.77	\$ 7.77	\$ 7.77
Consumption (1k gallons)	\$ 2.29	\$ 2.26	\$ 2.26	\$ 2.37	\$ 2.49

Pressurized Irrigation					
Year	Adopted			Projected	
	2015	2016	2017	2018	2019
Rate Code	17.16	18.02	18.92	19.87	20.86
Residential Rates					
Under .50 Acre	\$ 28.58	\$ 29.72	\$ 31.21	\$ 32.77	\$ 34.40
.50 Acre to .99 Acre	\$ 34.66	\$ 36.05	\$ 37.85	\$ 39.75	\$ 41.73
1 Acre and Above	\$ 40.73	\$ 42.36	\$ 44.48	\$ 46.70	\$ 49.04
Commercial Rates	For commercial parcels in excess of 1.5 irrigable ac.-including schools, churches, and agricultural uses				
Base Fee	\$ 40.73	\$ 42.36	\$ 44.48	\$ 46.70	\$ 49.04
Per Sq. Ft ('000s)	\$0.6287	\$0.6539	\$0.6866	\$0.7209	\$0.7570
-Area over 1.50 Acres					

Storm Drain					
Rate Code	Adopted			Projected	
	2015	2016	2017	2018	2019
990 ESU	\$ 13.09	\$ 13.88	\$ 12.48	\$ 13.10	\$ 13.76

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 \$20,819,392 for the 2016-2017 fiscal years. This is compared to a final 2015-2016 budget of \$21,762,466. This budget includes carryovers from FY2015 and additional expenses for impact fee related projects.

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 2016—2017 fiscal year, the City's enterprise fund budgets forecast revenues of \$14,211,000 and operating expenses of \$11,515,635. The previous year's final budgeted revenues and operating expenses were \$13,913,747 and \$11,163,231 respectively.

The increased revenue is a result of an increase in utility rates that took place on July 1, 2016.

Consolidated Budget

All Governmental Funds

2016-2017 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2017 Budget Total	FY 2016 Final Budget	FY 2015 Actual
Revenues							
Taxes & Special Assessments	10,469,131	375,000	-	322,583	11,166,714	10,522,660	9,923,931
Licenses & Permits	618,750	-	-	-	618,750	618,750	672,635
Intergovernmental Revenues	62,000	306,380	-	-	368,380	376,138	152,634
Charges for Services	919,900	1,413,000	-	-	2,332,900	2,260,900	2,319,512
Fines and Forfeitures	480,500	-	-	-	480,500	480,500	324,152
Other Revenues	382,192	4,751	37,310	-	424,253	1,051,277	1,564,185
Developer Payments	-	1,556,788	349,224	-	1,906,012	1,910,671	2,923,732
Class C Reserve Funds	1,051,346	-	-	-	1,051,346	965,000	1,003,877
Proceeds from Debt Issuance	-	-	-	-	-	489,000	1,087,280
Use of/(Contr To) Fund Balance	1,205,340	(116,862)	358,816	-	1,447,294	1,990,315	(512,777)
Transfers	(1,261,153)	609,496	556,657	1,118,243	1,023,243	1,097,255	1,071,267
Total Budgeted Revenue	13,928,006	4,148,553	1,302,007	1,440,826	20,819,392	21,762,466	20,530,428
Expenditures							
Operations							
Salaries & Wages	6,300,902	1,347,831	-	-	7,648,733	7,488,706	6,978,035
Employee Benefits	3,499,045	216,712	-	-	3,715,757	3,631,018	3,175,863
Operating Expenditures	3,554,392	1,027,221	-	3,300	4,584,913	5,607,565	4,763,442
Overhead Allocation	(2,020,139)	-	-	-	(2,020,139)	(2,020,139)	(1,773,945)
Equipment and Capital Improvements	1,824,787	-	455,023	-	2,279,810	2,327,726	2,795,651
Debt Service/Lease Payments	769,019	1,556,789	846,984	1,437,526	4,610,318	4,727,590	4,591,384
Total Budgeted Expenditures	13,928,006	4,148,553	1,302,007	1,440,826	20,819,392	21,762,466	20,530,430

Consolidated Budget

Enterprise Funds
2016-2017 City Budget

	Water	Sewer	Storm Drain	Sanitation	FY 2017 Budget Total	FY 2016 Final Budget	FY 2015 Actual
Operating Revenues							
Charges for Services	6,280,000	4,510,000	1,860,000	1,435,000	14,085,000	13,876,670	13,595,390
Other Operating Revenue	85,000	41,000	-	-	126,000	37,077	261,637
Total Operating Revenues	6,365,000	4,551,000	1,860,000	1,435,000	14,211,000	13,913,747	
Operating Expenses							
Salaries & Wages	482,500	381,500	234,475	-	1,098,475	956,925	781,799
Employee Benefits	256,700	202,800	148,343	-	607,843	546,351	927,689
Operating Expenses	2,274,110	3,599,693	462,228	1,435,000	7,771,031	7,644,375	7,961,352
Depreciation	1,406,405	321,610	310,271	-	2,038,286	2,015,580	2,077,561
Total Operating Expenses	4,419,715	4,505,603	1,155,317	1,435,000	11,515,635	11,163,231	11,748,401
Operating Income/(Loss)	1,945,285	45,397	704,683	-	2,695,365	2,750,516	2,108,626
Non-Operating Revenues/(Expenses)							
Impact Fees	375,000	200,000	120,000	-	695,000	850,000	1,340,392
Other Contributions	100,000	200,000	55,000	-	355,000	600,000	491,029
Interest Income	7,500	15,300	14,718	-	37,518	27,478	45,513
Interest Expense	(681,110)	(10,000)	(416,958)	-	(1,108,068)	(1,287,030)	(1,126,078)
Other Revenues/(Expenses)	-	-	47,190	-	47,190	39,075	24,883
Total Non-Operating Revenues/(Expenses)	(198,610)	405,300	(180,050)	-	26,640	229,523	775,739
Transfers In/(Out)	-	-	75,000	-	75,000	61,026	60,980
Change in Net Assets	1,746,675	450,697	599,633	-	2,797,005	3,041,065	2,945,345

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, 2015 the City had \$1,515,802 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 2017 budget, Pleasant Grove is anticipating to use \$1,217,840 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 2017 budget, the City is budgeting to use only new monies received during the fiscal year.

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 2017 budget, the City is budgeting to use \$58,000 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 2017, the City anticipates the fund balance in capital equipment to decrease by \$250,816, due to lease proceeds being received in the later part of the fiscal year for 2017 purchases.

Enterprise Funds

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

Budget Process

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

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

Preparation

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

Adoption

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

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

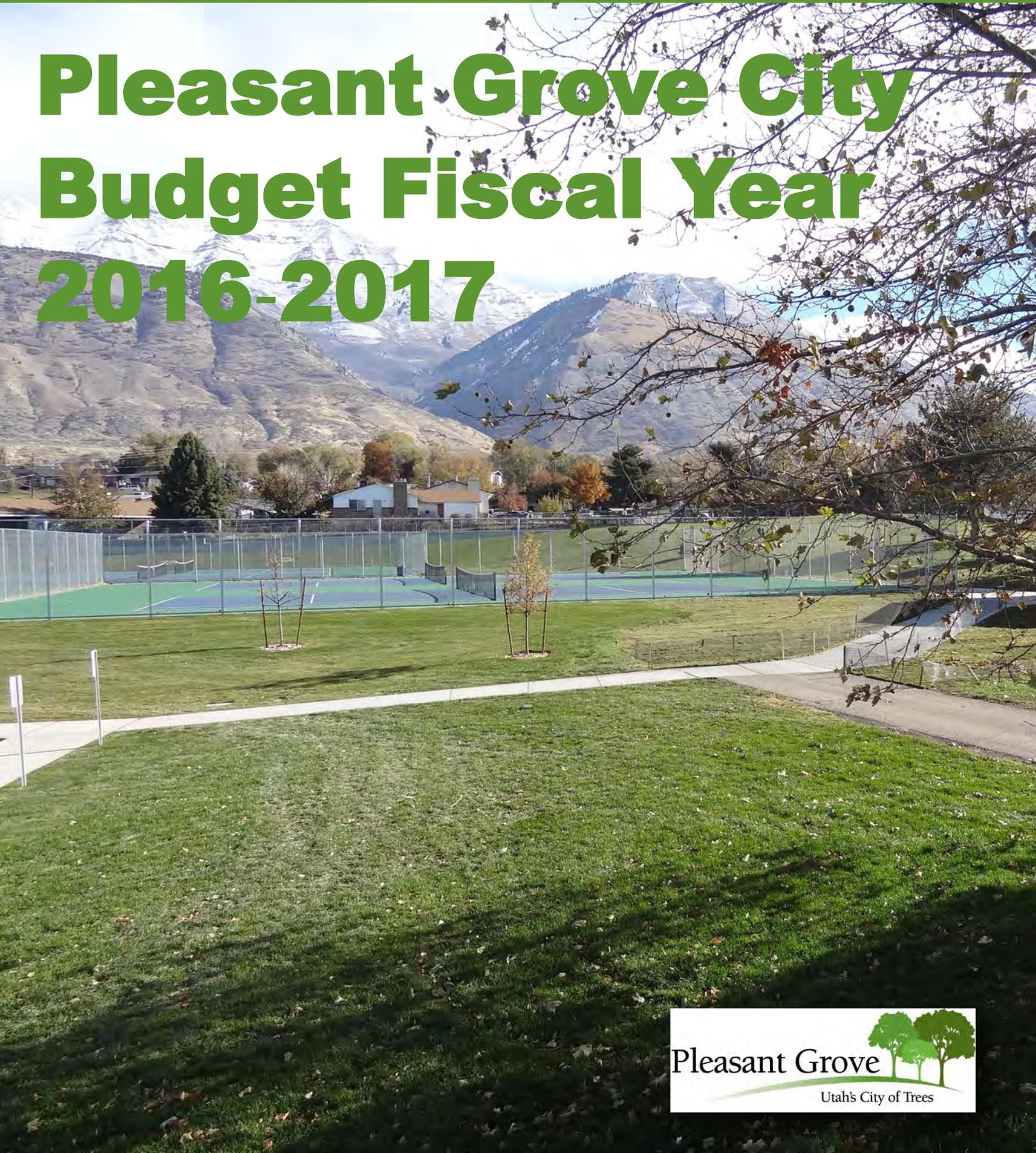
Amendment

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

Budget Preparation Timeline

December 2015	<ul style="list-style-type: none">• Schedule budget work sessions• Review revenue forecasts
January	<ul style="list-style-type: none">• Present proposed Fiscal 2017 budget work sessions<ul style="list-style-type: none">January 13 – City Administrator and DirectorsFebruary 5 & 6 – City Administrator, Directors, Mayor & City CouncilMarch 8 – Budget Work SessionApril 12 – Budget Work Session• Distribute operational & capital improvement budget documents to departments
February	<ul style="list-style-type: none">• 5-year capital improvement packets returned to Finance• Review 5-year capital improvement packets and budget worksheet with directors and administration• February 5 & 6 – Budget Work Session
March	<ul style="list-style-type: none">• March 8 – Budget Work Session
April	<ul style="list-style-type: none">• Proposed budget worksheets are prepared based on recommendations from March budget work session• April 12 – Budget Work Session• Review key issues of proposed budget with Municipal Council• Finance to prepare final proposed documents to be presented to Municipal Council
May	<ul style="list-style-type: none">• Present proposed budget to the Municipal Council<ul style="list-style-type: none">May 3May 31 - Public Hearing
June	<ul style="list-style-type: none">• Budget to be adopted by this date per State Code if not holding a Truth in Taxation hearing June 22<ul style="list-style-type: none">June 7 – Public HearingJune 21 – Final Budget Adoption
July	<ul style="list-style-type: none">• Truth in Taxation hearings held• Submit budget to Utah State Auditor’s office
August	<ul style="list-style-type: none">• Budget to be adopted by August 17 per State Code if Truth in Taxation hearing is held• Submit to GFOA for certification

Pleasant Grove City Budget Fiscal Year 2016-2017



Operational Departments

Community Development

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

Fire

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

Library & Arts

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

Parks & Recreation

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

Police

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



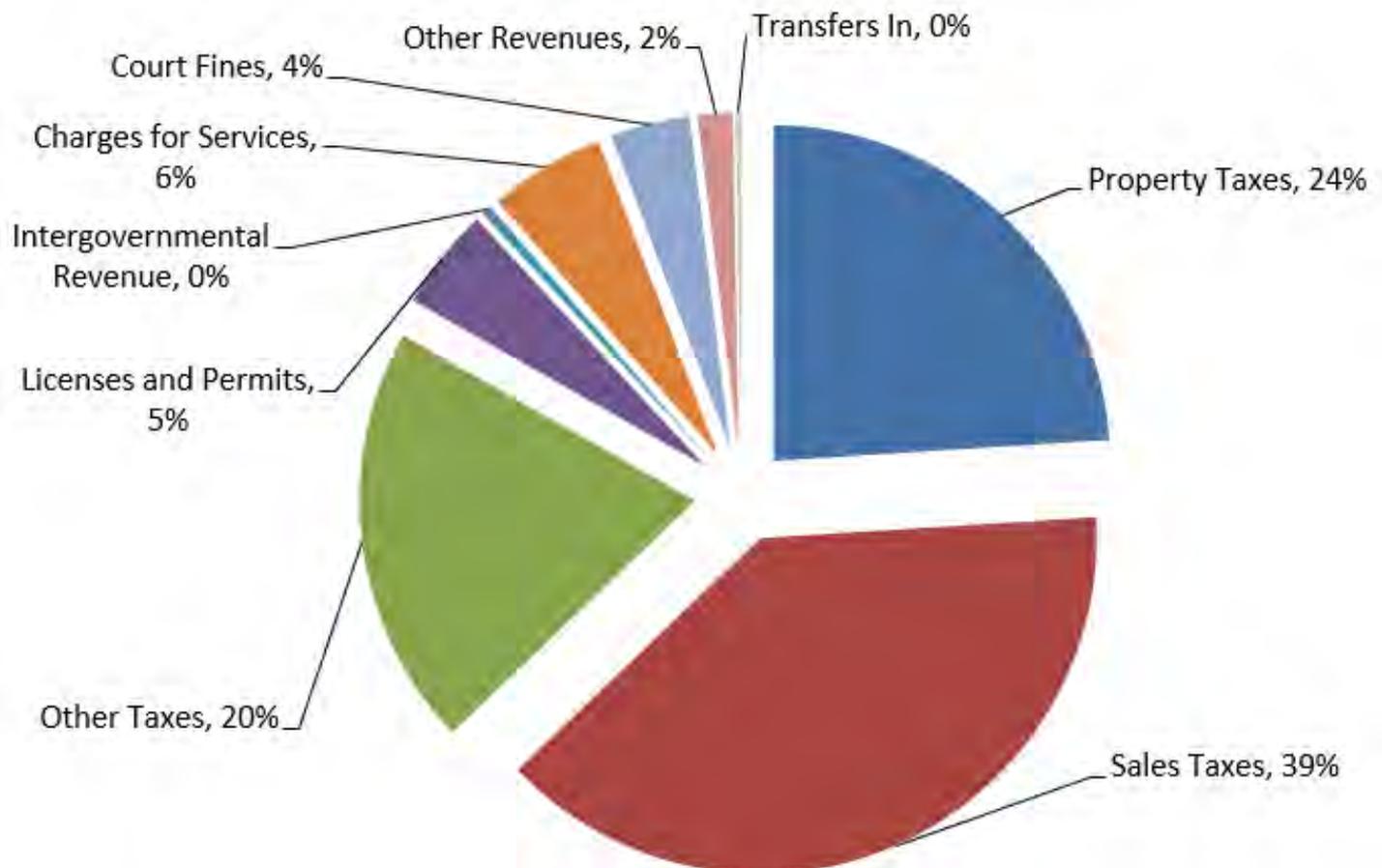
The General Fund pays for those functions typically associated with a municipal government (e.g. police, fire, streets, parks, recreation, and community development). The General Fund usually receives its revenues from taxes collected.

Revenues

General Fund

	Prior Year Actual-2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual	Beginning FY 2017 Budget
General Fund Revenues					
Property Taxes	2,747,680	3,020,000	3,020,000	2,854,779	3,020,000
Sales Taxes	4,453,675	4,490,334	4,490,334	5,011,190	4,890,788
Other Taxes	2,280,503	2,558,343	2,558,343	2,403,201	2,558,343
Licenses and Permits	672,635	618,750	618,750	579,884	618,750
Intergovernmental Revenue	133,040	62,000	196,915	204,571	62,000
Charges for Services	711,722	704,900	704,900	715,651	704,900
Court Fines	324,152	480,500	480,500	516,427	480,500
Other Revenues	279,884	212,188	233,127	266,986	212,192
Transfers In	38,860	33,860	33,860	33,860	33,860
Use of Fund Balance					
Total General Fund Revenues	11,642,152	12,180,876	12,336,731	12,586,549	12,581,333

General Fund Revenues



General Fund

	Prior Year Actual- 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenses	Beginning FY 2017 Budget
Mayor & City Council					
Salaries & Wages	54,000	56,000	56,000	54,000	56,000
Benefits	115,731	130,100	130,100	110,064	130,100
Operating Expenditures	28,363	28,500	28,500	50,536	28,500
Total Mayor & Council	198,094	214,600	214,600	214,600	214,600
Municipal Court					
Salaries & Wages	142,262	144,385	144,385	146,315	146,677
Benefits	40,251	50,005	50,005	46,174	51,648
Operating Expenditures	134,536	134,500	134,500	129,584	17,000
Total Municipal Court	317,049	328,890	328,890	322,074	215,325
Other Expenditures					
Fox Hollow Contribution	240,000	220,000	220,000	240,000	240,000
Prop/Liability Insurance	271,057	275,000	275,000	254,427	275,000
Technology	135,305	116,520	116,520	162,140	116,520
Operating Expenditures	309,977	371,150	371,150	284,379	468,650
Total Other Expenditures	956,339	982,670	982,670	940,946	1,100,170
Legal					
Salaries & Wages	175,370	211,850	211,850	193,911	236,496
Benefits	58,788	77,250	77,250	71,173	109,658
Operating Expenditures	21,968	30,480	30,480	54,496	27,480
Total Legal	256,126	319,580	319,580	319,580	373,634
Physical Facilities					
Salaries & Wages		-	-	-	19,829
Benefits		-	-	-	2,017
Operating Expenditures	383,669	380,098	382,098	371,341	358,658
Total Physical Facilities	383,669	380,098	382,098	371,341	380,504
Administrative Services					
Salaries & Wages	524,552	611,790	611,790	548,359	582,756
Benefits	240,171	291,510	291,510	241,848	296,475
Operating Expenditures	55,209	90,412	90,412	62,515	90,262
Total Administrative Serv	819,932	993,712	993,712	852,723	969,493

General Fund

	Prior Year Actual- 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenses	Beginning FY 2017 Budget
Engineering					
Salaries & Wages	123,900	127,914	157,914	154,320	107,665
Benefits	45,598	50,700	50,700	49,225	44,588
Operating Expenditures	490,019	294,925	331,075	336,144	334,034
Total Engineering	659,517	473,539	539,689	539,689	486,287
Community Development					
Salaries & Wages	375,726	401,421	401,421	381,445	407,039
Benefits	224,963	258,750	258,750	232,340	249,490
Operating Expenditures	43,847	65,116	65,116	101,250	51,616
Total Community Develop	644,536	725,287	725,287	715,034	708,145
Police					
Salaries & Wages	1,704,595	1,708,298	1,789,718	1,769,663	1,838,105
Benefits	1,090,045	1,245,750	1,245,750	1,131,757	1,284,063
Operating Expenditures	425,220	438,587	400,102	402,695	365,820
Total Police	3,219,860	3,392,635	3,435,570	3,304,116	3,487,988
Fire					
Salaries & Wages	1,092,136	1,124,170	1,142,428	1,089,779	1,164,406
Benefits	523,506	584,000	584,000	507,234	560,139
Operating Expenditures	232,967	204,640	237,122	246,994	211,640
Total Fire	1,848,609	1,912,810	1,963,551	1,844,008	1,936,185
Animal Control					
Salaries & Wages	24,235	37,450	37,450	25,308	38,199
Benefits	2,302	3,750	3,750	2,454	3,750
Operating Expenditures	57,221	63,500	63,500	58,232	63,500
Total Animal Control	83,759	104,700	104,700	85,994	105,449
Economic Development					
Salaries & Wages	973	10,200	10,200	18,700	20,800
Benefits	85	1,280	1,280	1,832	2,059
Operating Expenditures	11,769	77,400	77,400	19,101	42,005
Total Economic Dev	12,827	88,880	88,880	39,634	64,864

General Fund

	Prior Year Actual- 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenses	Beginning FY 2017 Budget
Streets					
Salaries & Wages	191,318	213,718	213,718	228,026	246,558
Benefits	117,369	131,850	131,850	132,997	139,998
Operating Expenditures	192,494	222,300	224,768	209,156	220,300
Total Streets	501,182	567,868	570,336	570,179	606,856
Library					
Salaries & Wages	357,134	377,680	377,680	377,003	386,603
Benefits	84,968	104,700	104,700	91,500	102,393
Operating Expenditures	165,600	146,254	205,274	219,151	149,254
Total Library	607,701	628,634	687,654	687,654	638,250
Senior Citizen Center					
Salaries & Wages	38,560	41,000	41,000	39,372	41,820
Benefits	3,702	4,300	4,300	4,537	4,300
Operating Expenditures	3,738	4,200	4,200	4,832	4,200
Total Sr Citizen Center	46,000	49,500	49,500	48,740	50,320
Parks					
Salaries & Wages	409,518	463,915	463,915	507,271	531,284
Benefits	239,186	256,100	256,100	281,210	304,801
Operating Expenditures	142,645	210,123	210,123	140,858	166,010
Total Parks	791,348	930,138	930,138	929,340	1,002,095
Recreation					
Salaries & Wages	176,380	210,000	210,000	209,845	213,663
Benefits	106,346	138,300	138,300	134,153	139,491
Operating Expenditures	54,366	48,500	48,500	32,252	39,500
Total Recreation	337,092	396,800	396,800	376,250	392,654
Leisure Services					
Salaries & Wages	88,446	91,500	91,500	90,240	92,076
Benefits	45,500	46,450	46,450	44,838	46,486
Operating Expenditures	9,562	15,950	15,950	15,269	15,950
Total Leisure Services	143,508	153,900	153,900	150,347	154,512

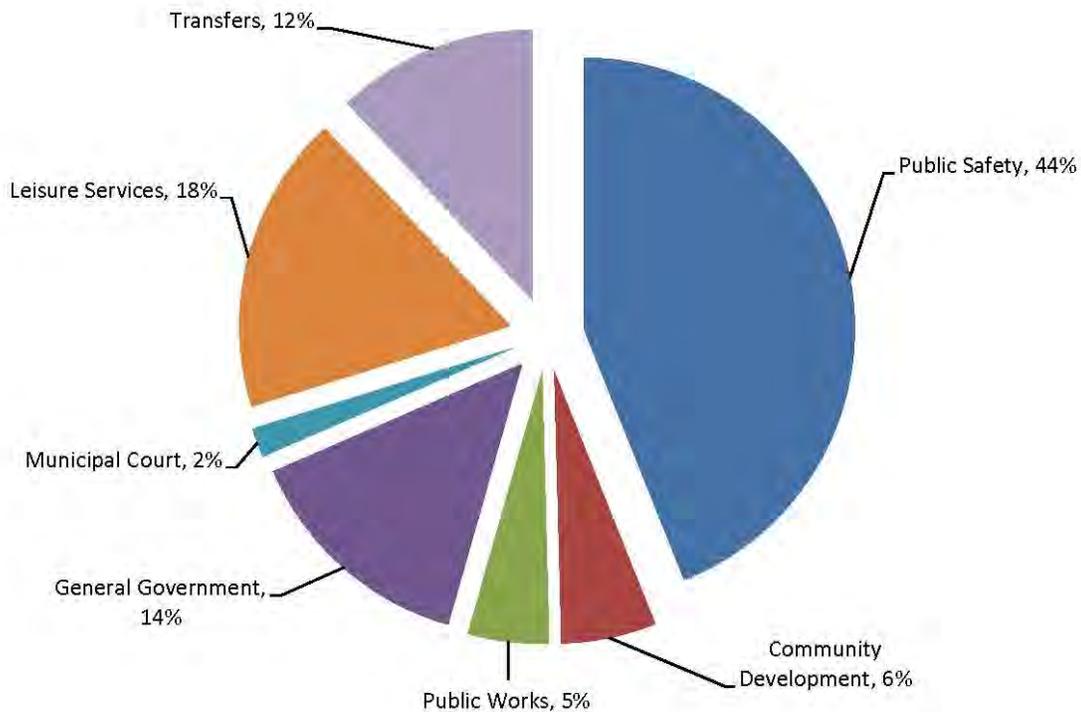
General Fund

	Prior Year Actual- 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenses	Beginning FY 2017 Budget
Custodial Services					
Salaries & Wages	101,490	135,740	135,740	114,726	138,455
Benefits	34,946	40,480	40,480	37,554	40,663
Operating Expenditures	26,277	24,250	24,250	33,833	24,250
Total Custodial Services	162,713	200,470	200,470	186,113	203,368
Admin Allocation	(1,773,945)	(2,020,139)	(2,020,139)	(2,020,139)	(2,020,139)
Total Operating Expenditures	10,215,916	10,824,572	11,047,885	10,478,222	11,070,560

General Fund

	Prior Year Actual - 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenses	Beginning FY 2017 Budget
Transfer To:					
Economic Development					-
Capital Equipment	444,822	511,657	511,657	511,657	511,657
Capital Projects	435,097	-	114,854	114,854	-
E911	386,250	383,000	383,000	383,000	394,820
Debt Service	-	-	-	-	-
Class C Road Funds	195,000	195,000	195,000	195,000	324,620
Recreation Programs	90,146	68,492	68,492	68,492	76,958
Swimming Pool	172,552	175,542	175,542	175,542	180,106
Cultural Arts	22,612	22,612	33,612	33,612	22,612
Total Transfers	1,746,479	1,356,303	1,482,157	1,482,157	1,510,773
Total Operating Expenditures	10,215,916	10,824,572	11,047,885	10,478,222	11,070,560
Total Contribution to/(Use of) FB	(320,243)	(0)	(193,311)	626,170	(0)
Beginning Fund Balance	2,841,261	2,521,017	2,521,017	2,327,706	2,953,876
Ending Fund Balance	2,521,017	2,521,017	2,327,706	2,953,876	2,953,875

General Fund Expenditures



Class C Road Fund

General Fund

	Prior Year Actual - 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Class C Road Funds	1,003,877	965,000	965,000	819,279	1,051,346
Miscellaneous Revenues	6,542	5,000	5,000	14,868	-
Transfer from General Fund	195,000	195,000	195,000	195,000	324,620
Total Revenues	1,205,419	1,165,000	1,165,000	1,029,147	1,375,966
Expenditures					
Operating Expenditures	4,922	15,000	15,000	261,707	-
Lease Payments	-	-	-	-	-
Road Maintenance	305,910	740,000	740,000	187,284	1,824,787
Transfer to Debt Service	771,063	770,462	770,462	770,462	769,019
Total Expenditures	1,081,895	1,525,462	1,525,462	1,219,452	2,593,806
Contribution to/(Use of) FB	123,525	(360,462)	(360,462)	(190,305)	(1,217,840)
Beginning Fund Balance	1,392,277	1,515,802	1,515,802	1,515,802	1,325,496
Ending Fund Balance	1,515,802	1,155,340	1,155,340	1,325,496	107,656

Cemetery

General Fund

	Prior Year Actual - 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Cemetery Opening/Closing	113,850	115,000	115,000	107,750	120,000
Cemetery Lot Sales	82,150	100,000	100,000	89,450	95,000
Total Revenues	196,000	215,000	215,000	197,200	215,000
Expenditures					
Salaries and Wages	27,726	31,834	31,834	28,654	32,471
Benefits	2,166	3,151	3,151	2,920	3,151
Operating Expenditures	42,195	62,600	62,600	39,463	70,518
Transfer to General Fund	38,860	33,860	33,860	33,860	33,860
Transfer to Storm Drain	75,000	75,000	75,000	75,000	75,000
Total Expenditures	185,946	206,445	206,445	179,897	215,000
Contribution to/(Use of) FB	10,054	8,555	8,555	17,303	-
Beginning Fund Balance	189,374	199,428	199,428	199,428	216,731
Ending Fund Balance	199,428	207,983	207,983	216,731	216,731

Risk Management

General Fund

	Prior Year Actual-2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Unemployment Premiums	33,371	27,500	27,500	35,697	27,500
Total Revenues	33,371	27,500	27,500	35,697	27,500
Expenditures					
Unemployment Expense	9,027	27,500	27,500	3,312	27,500
Total Expenditures	9,027	27,500	27,500	3,312	27,500
Contribution to/(Use of) FB	24,344	-	-	32,385	-
Beginning Fund Balance	115,339	139,683	139,683	139,683	172,068
Ending Fund Balance	139,683	139,683	139,683	172,068	172,068

Dental

General Fund

	Prior Year Actual-2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Employee Premiums	33,535	33,700	33,700	31,399	33,700
Employer Premiums	108,802	106,900	106,900	115,552	108,800
	-	-	-	-	-
Total Revenues	142,337	140,600	140,600	146,951	142,500
Expenditures					
Dental Claim Payments	107,484	130,000	130,000	119,702	130,000
Total Expenditures	107,484	130,000	130,000	119,702	130,000
Contribution to/(Use of) FB	34,852	10,600	10,600	27,250	12,500
Beginning Fund Balance	167,073	201,925	201,925	201,925	229,175
Ending Fund Balance	201,925	212,525	212,525	229,175	241,675

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's Youth Theatre, Children's Choir, PG Players, and the Pleasant Grove Orchestra. Revenues come from participant tuition and patron admission fees. The revenues are used to run these programs.

Recreation

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

Library Grants

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

Redevelopment Agency

The Pleasant Grove Redevelopment Agency was established to manage the City's urban renewal areas. Pleasant Grove currently has 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 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
E911 Fees	205,493	215,000	215,000	218,256	216,380
User Fees	-	-	-	-	-
Interest	43	-	-	179	-
Other Revenues	-	-	-	-	-
Transfer from General Fund	386,250	383,000	383,000	383,000	394,820
Total Revenues	591,786	598,000	598,000	601,435	611,200
Expenditures					
Salaries & Wages	388,782	406,333	406,333	393,798	414,460
Benefits	104,550	127,100	127,100	110,086	129,373
Maintenance	66,870	45,000	45,000	59,726	47,657
Operating Expenditures	13,424	14,850	14,850	14,176	15,750
Equipment	49,948	4,717	4,717	3,118	3,960
Total Expenditures	623,574	598,000	598,000	580,905	611,200
Contribution to/(Use of) FB	(31,788)	-	-	20,530	0
Beginning Fund Balance	88,455	56,666	56,666	56,666	77,196
Ending Fund Balance	56,666	56,666	56,666	77,196	77,196

Swimming Pool

Special Revenue Fund

	Prior Year Actual-2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Swimming Pool Revenues	219,527	200,000	200,000	164,740	220,000
Concessions Sales	29,263	33,000	33,000	25,514	30,000
Transfer from General Fund	172,552	175,542	175,542	175,542	180,106
Total Revenues	421,342	408,542	408,542	365,796	430,106
Expenditures					
Salaries and Wages	202,435	212,000	212,000	195,242	216,240
Benefits	19,724	20,252	20,252	19,039	20,576
Concession Stands	25,267	21,000	21,000	21,734	25,300
Utilities	65,349	62,990	62,990	60,267	65,349
Operating Expenditures	57,179	63,300	63,300	49,834	69,921
Maintenance & Equipment	32,332	29,000	29,000	26,859	32,720
Total Expenditures	402,286	408,542	408,542	372,975	430,106
Contribution to/(Use of) FB	19,057	-	-	(7,178)	-
Beginning Fund Balance	10,858	29,914	29,914	29,914	22,736
Ending Fund Balance	29,914	29,914	29,914	22,736	22,736

Cultural Arts

Special Revenue Fund

	Prior Year Actual -2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Youth Theatre	71,991	65,000	83,000	89,093	65,000
PG Players	13,360	13,000	13,000	18,606	13,000
Utah Children's Choir	9,477	11,000	11,000	10,243	11,000
Race Series	1,831	1,000	1,000	4,273	1,000
Donations	223	-	-	109	-
Transfer from General Fund	22,612	22,612	33,612	33,612	22,612
Total Revenues	119,493	112,612	141,612	155,937	112,612
Expenditures					
Arts Council	4,473	8,000	8,000	5,147	8,000
Youth Theatre	89,774	65,000	94,000	84,314	65,000
PG Players	18,464	13,000	13,000	28,299	13,000
Utah Children's Choir	14,386	13,000	13,000	12,054	13,000
Historical Commission	-	-	5,000	-	-
Other Expenditures	4,281	5,000	-	2,666	5,000
Total Expenditures	131,378	104,000	133,000	132,481	104,000
Contribution to/(Use of) FB	(11,885)	8,612	8,612	23,456	8,612
Beginning Fund Balance	16,406	4,521	4,521	13,133	36,589
Ending Fund Balance	4,521	13,133	13,133	36,589	45,201

Recreation Programs

Special Revenue Fund

	Prior Year Actual-2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Recreation Fee Revenues	727,263	703,000	703,000	805,570	727,263
Comm Center Revenues	408,741	380,000	380,000	388,056	408,741
Recreation Concessions	26,996	25,000	25,000	23,080	26,996
Other Revenues	13,980			-	-
Transfer from General Fund	90,146	68,492	68,492	68,492	76,958
Total Revenues	1,267,126	1,176,492	1,176,492	1,285,198	1,239,958
Expenditures					
Salaries & Wages	778,497	681,830	741,830	745,009	717,131
Benefits	75,966	65,240	65,240	75,350	66,763
Program Supplies & Equipment	212,968	168,000	168,000	201,318	206,968
Operating Expenditures	198,592	196,422	196,422	197,249	184,096
Facility Improvements	-	-	-	-	-
Transfer to Capital Projects					
Transfer to Capital Equipment	-	65,000	65,000	45,000	65,000
Total Expenditures	1,266,023	1,176,492	1,236,492	1,263,925	1,239,958
Contribution to/(Use of) FB	1,103	-	(60,000)	21,272	-
Beginning Fund Balance	19,539	20,642	20,642	20,642	41,914
Ending Fund Balance	20,642	20,642	(39,358)	41,914	41,914

Library Grants

Special Revenue Fund

	Prior Year Actual-2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Title 1 Federal Grants	-	7,800	7,800	-	-
Interest	267	250	250	435	250
Other Revenues	6,066	2,000	2,000	5,653	4,500
Total Revenues	6,334	10,050	10,050	6,088	4,750
Expenditures					
Title 1 Grant Purchases	-	7,800	7,800	-	-
Purchases from Gifts	-	2,250	2,250	29,235	4,500
Library Projects	-	64,096	64,096	-	-
Total Expenditures	-	74,146	74,146	29,235	4,500
Contribution to/(Use of) FB	6,334	(64,096)	(64,096)	(23,147)	250
Beginning Fund Balance	64,097	70,430	70,430	70,430	47,283
Ending Fund Balance	70,430	6,334	6,334	47,283	47,533

Pleasant Grove Redevelopment Agency

Special Revenue Fund

	Prior Year Actual-2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Hammond Project					
Property Tax Revenue	-	35,000	35,000	132	35,000
Tax Increment Revenue	121,990	100,000	100,000	137,714	100,000
Miscellaneous Revenue	120,423				
Developer Contribution	1,558,906	1,557,831	1,557,831	1,557,831	1,556,788
Interest	3	-	-	-	-
1300 West CDA					
Tax Increment Revenue				207,516	240,000
Total Revenues	1,801,321	1,692,831	1,692,831	1,903,193	1,931,788
Expenditures					
Hammond Project					
Operating Expenditures	-				
Debt Service Payments	1,558,906	1,557,831	1,557,831	1,557,831	1,556,789
Agent Fees	2,050	2,000	2,000	2,050	2,000
Professional Services	4,900	25,000	25,000	2,900	25,000
Other Expenditures	(2,162)				
Capital Expenditures	-				
1300 West CDA					
Operating Expenditures				237,733	240,000
Total Expenditures	1,563,693	1,584,831	1,584,831	1,800,514	1,823,789
Transfers in/(Out)					
Transfer to General Fund	-	-	-	-	-
Total Transfers	-	-	-	-	-
Contribution to/(Use of) FB	237,628	108,000	108,000	102,679	108,000
Beginning Fund Balance	(71,655)	165,973	165,973	165,973	268,651
Ending Fund Balance	165,973	273,973	273,973	268,651	376,651

Debt Service

Debt Service

	Prior Year Actual - 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Property Tax Revenue	320,083	318,983	318,983	318,983	322,583
Interest	121	-	-	119	-
Bond Proceeds	-	-	-	-	-
Bond Premiums	-	-	-	-	-
Transfer from Gen Fund	-	-	-	-	-
Transfer from Road Impact	346,684	352,840	352,840	352,840	349,224
Transfer from Capital Projects	-	-	-	-	-
Transfer from Sewer	-	-	-	-	-
Transfer from Storm Drain	-	-	-	-	-
Transfer from Class C	771,063	770,462	770,462	770,462	769,019
Total Revenues	1,437,951	1,442,285	1,442,285	1,442,404	1,440,826
Expenditures					
Principal Payments	1,071,500	1,117,000	1,117,000	1,117,000	1,160,500
Interest on Bonds	366,329	321,985	321,985	321,985	277,026
Bond Agent Fees	3,300	3,300	3,300	3,300	3,300
Bond Issuance Cost	-	-	-	-	-
Total Expenditures	1,441,129	1,442,285	1,442,285	1,442,285	1,440,826
Contribution to/(Use of) FB	(3,178)	-	-	119	-
Beginning Fund Balance	115,703	112,525	112,525	112,525	112,645
Ending Fund Balance	112,525	112,525	112,525	112,645	112,645

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 -2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Interest Income	73		-	-	
Other Grants	19,594	140,000	179,223	19,204	-
Other Income	447,929		-	-	
Transfer from Rec Center	-		-	-	
Transfer from General Fund	435,097		114,854	114,854	-
Total Revenues	902,693	140,000	294,077	134,058	-
Expenditures					
Road Projects	-	-	-	-	-
Parks Projects	620,936	-	59,157	39,065	33,000
Facility Projects	26,935	-	-	1,612	-
Public Safety Projects	-	-	-	-	-
Vehicles	-	-	-	-	-
Other Projects	106,454	-	114,854	(325)	-
Development Project	11,606	-	-	-	-
Transfer to Cap Equipment	14,500	-	-	-	-
Murdock Trail Maintenance	-	37,600	37,600	-	-
Backstops @ Manila Park	-	60,000	60,000	52,500	-
Rodeo Grounds Restroom	-	50,000	50,000	-	-
Parks Vehicle	-	28,000	28,000	28,158	-
Recreation Vehicle	-	28,000	28,000	28,158	-
Library Improvements	9,475	233,850	272,875	34,606	25,000
Dispatch Equipment	-	44,793	44,793	22,481	-
Police Equipment	13,755	40,718	40,718	41,787	-
Total Expenditures	803,662	522,961	735,997	248,040	58,000
Contribution to/(Use of) FB	99,030	(382,961)	(441,920)	(113,982)	(58,000)
Beginning Fund Balance	229,539	328,570	328,570	328,570	214,588
Ending Fund Balance	328,570	(54,391)	(113,350)	214,588	156,588

Impact Fees

Capital Projects

	Prior Year Actual - 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Recreation Impact Fees	546,821	-		307,248	-
Fire Impact Fees	56,549	-		20,355	-
Police Impact Fees	57,427	-		19,914	-
Road Impact Fees	704,028	352,840	352,840	412,348	349,224
Interest	10,712	-		13,697	-
Transfer from Class C		-			-
Total Revenues	1,375,538	352,840	352,840	773,562	349,224
Expenditures					
Parks Projects	785,343	-	935,038	753,776	-
Fire & EMS Projects	1,000	-	22,113	16,397	25,000
Police Projects	-	-	22,113	17,197	25,000
Road Projects	-	-	8,400	8,400	-
Principal Payments		-			-
Interest Payments		-			-
Transfer to Debt Service	346,684	352,840	352,840	352,840	349,224
Total Expenditures	1,133,027	352,840	1,340,504	1,148,609	399,224
Contribution to/(Use of) FB	242,511	-	(987,664)	(375,047)	(50,000)
Beginning Fund Balance	1,890,595	2,133,106	2,133,106	2,133,106	1,758,059
Ending Fund Balance	2,133,106	2,133,106	1,145,442	1,758,059	1,708,059

Capital Equipment

Capital Equipment Fund

	Prior Year Actual - 2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Lease Proceeds	1,087,280	489,000	489,000	581,008	-
Lease Buyback	-	-	-	-	-
Transfer from General Fund	444,822	511,657	511,657	511,657	511,657
Transfer from Rec Center	-	65,000	65,000	45,000	45,000
Transfer from Water	7,147	7,113	7,113	-	-
Transfer from Sewer	6,873	6,840	6,840	-	-
Transfer from Storm Drain	-	35,000	35,000	-	-
Transfer from General CIP	14,500	-	-	-	-
Other Revenue	200,058	75,000	75,000	75,016	37,310
Total Revenues	1,760,680	1,189,610	1,189,610	1,212,681	593,967
Expenditures					
Fleet Purchases	32,600	219,000	219,000	233,970	227,023
Copier Purchases	-	-	10,065	10,065	-
Computer Purchases	47,310	90,000	90,000	83,788	75,000
Fitness Equipment Purchase	58,465	65,000	65,000	61,631	45,000
Fire Equipment Purchase	1,067,271	-	-	(1,517)	-
Streets Equipment Purchase	-	220,000	220,000	-	-
Fitness Center Lease	44,092	67,613	67,613	67,613	44,892
Police Equipment Lease	297,720	283,540	283,540	311,086	145,212
Copier Lease	38,869	-	-	-	-
Computer Lease	50,814	31,694	31,694	31,694	10,485
Public Works Lease	42,107	76,756	76,756	30,045	31,669
Sewer/Water Vehicles	-	-	-	-	-
Fire Equipment Lease	-	144,569	144,569	144,569	147,045
Lease payments	-	-	-	-	118,457
Total Expenditures	1,679,247	1,198,172	1,208,237	972,944	844,783
Contribution to/(Use of) FB	81,433	(8,562)	(18,627)	239,737	(250,816)
Beginning Fund Balance	206,936	288,369	288,369	288,369	528,106
Ending Fund Balance	288,369	279,807	269,742	528,106	277,290

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-2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Operating Revenues					
Culinary Water Sales	3,268,561	3,517,641	3,517,641	3,581,138	3,650,000
Secondary Water Sales	2,629,620	2,641,108	2,641,108	2,658,424	2,630,000
Other Operating Revenues	207,703	23,082	24,577	161,100	85,000
Total Operating Revenues	6,105,885	6,181,831	6,183,326	6,400,662	6,365,000
Operating Expenses					
Salaries & Wages	352,731	430,057	430,057	386,254	482,500
Benefits	384,343	213,687	213,687	172,836	256,700
Power Expense	302,423	312,000	322,408	285,114	315,000
Administrative Services	722,911	794,209	794,209	885,824	794,960
Metro Water Lease	261,586	420,041	420,041	411,586	312,000
Irrigation Assessments	222,651	178,708	178,708	229,653	225,000
Operating Expenditures	950,499	638,804	622,779	1,629,127	627,150
Depreciation	1,406,405	1,386,258	1,406,405	1,406,405	1,406,405
Total Operating Expenses	4,603,549	4,373,764	4,388,294	5,406,800	4,419,715
Operating Income/(Loss)	1,502,336	1,808,067	1,795,032	993,863	1,945,285
Non-Operating Revenues/(Expenses)					
Impact Fees	805,068	650,000	650,000	376,573	375,000
Interest Income	15,499	5,000	5,000	19,848	7,500
Interest Expense	(696,784)	(850,205)	(850,205)	(662,083)	(681,110)
Amortize Bond Issuance Costs	(10,788)	(9,886)	(9,886)	(9,886)	-
Grant Revenue	34,654	-	-	266,845	-
Other Non-Operating	-	-	-	-	-
Total Non-Operating Revenues/(Expenses)	147,649	(205,091)	(205,091)	(8,703)	(298,610)
Contributions and Transfers					
Developer Contributions	21,335	100,000	100,000	100,000	100,000
Transfer to General Fund	-	-	-	-	-
Transfer to Cap Equipment	(7,147)	(7,133)	(7,133)	-	-
Total Contributions/Transfers	14,188	92,867	92,867	100,000	100,000
Change in Net Assets	1,664,174	1,695,843	1,682,808	1,085,159	1,746,675
Capital Expenditures	516,977	2,078,703	4,054,474	1,592,651	5,595,000

Sewer Fund

Enterprise Fund

	Prior Year Actual-2015	Beginning FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Operating Revenues					
Sewer Fees	4,510,025	4,506,721	4,506,721	4,609,602	4,510,000
Connection Fees	53,265	11,000	11,000	42,403	40,000
Miscellaneous Revenues	669	1,500	1,500	47,290	1,000
Total Operating Revenues	4,563,959	4,519,221	4,519,221	4,699,295	4,551,000
Operating Expenses					
Salaries & Wages	282,959	349,478	349,478	319,790	381,500
Benefits	347,705	199,903	199,903	167,662	202,800
GF Administrative Charge	606,002	572,000	572,000	637,982	768,793
Charges for Treatment	2,565,197	2,652,000	2,652,000	2,715,803	2,652,000
Operating Expenditures	359,376	157,510	157,510	299,068	178,900
Depreciation	321,610	298,904	298,904	321,610	321,610
Total Operating Expenses	4,482,849	4,229,795	4,229,795	4,461,914	4,505,603
Operating Income/(Loss)	81,110	289,426	289,426	237,381	45,397
Non-Operating Revenues/(Expenses)					
Interest Income	15,296	10,000	10,000	25,237	15,300
Interest Expense	(2,000)	(11,004)	(11,004)	(20,657)	(10,000)
Total Non-Operating Revenues/(Expenses)	13,296	(1,004)	(1,004)	4,580	5,300
Contributions and Transfers					
Impact Fees	369,202	100,000	100,000	194,775	200,000
Developer Contributions	413,953	250,000	250,000	200,000	200,000
Transfers Out	(6,873)	(6,841)	(6,841)	-	
Total Contributions/Transfers	776,282	343,159	343,159	394,775	400,000
Change in Net Assets	870,689	631,581	631,581	636,735	450,697
Capital Projects	484,258	1,103,725	2,310,771	759,697	1,138,500

Storm Drain

Enterprise Fund

	Prior Year Actual-2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Operating Revenues					
Storm Drain Fee	1,774,088	1,776,200	1,776,200	1,986,177	1,860,000
Total Operating Revenues	1,774,088	1,776,200	1,776,200	1,986,177	1,860,000
Operating Expenses					
Salaries & Wages	146,109	177,390	177,390	189,163	234,475
Benefits	195,641	132,761	132,761	107,124	148,343
GF Administrative Charge	254,986	210,000	210,000	234,224	200,534
Operating Expenditures	355,051	307,889	307,060	279,533	261,694
Depreciation	349,546	310,271	310,271	310,271	310,271
Total Operating Expenses	1,301,333	1,138,311	1,137,482	1,120,315	1,155,317
Operating Income/(Loss)	472,755	637,889	638,718	865,862	704,683
Non-Operating Revenues/(Expenses)					
Impact Fees	166,122	100,000	100,000	147,373	120,000
Interest Income	14,718	12,478	12,478	24,148	14,718
Interest Expense	(427,294)	(425,821)	(425,821)	(430,647)	(416,958)
Amortize Bond Issuance Costs	(3,509)	(2,383)	(2,383)	(2,383)	(2,600)
Other Revenue	4,526	-	51,344	6,629	49,790
Total Non-Operating Revenues/(Expenses)	(245,436)	(315,726)	(264,382)	(254,880)	(235,050)
Contributions and Transfers					
Developer Contributions	55,741	250,000	250,000	50,000	55,000
Transfer from Cemetery	75,000	75,000	75,000	75,000	75,000
Transfers Out	-	-	-	-	-
Total Contributions/Transfers	130,741	325,000	325,000	125,000	130,000
Change in Net Assets	358,059	647,163	699,336	735,982	599,633
Capital Expenditures	155,523	2,167,059	3,702,039	467,434	2,940,068

Sanitation

Enterprise Fund

	Prior Year Actual-2015	Original FY 2016 Budget	Amended FY 2016 Budget	Estimated Actual Expenditures	Beginning FY 2017 Budget
Revenues					
Garbage Collection Fees	1,121,885	1,140,000	1,140,000	1,137,095	1,140,000
Recycling Fees	291,210	295,000	295,000	297,614	295,000
Interest	-	-	-	-	-
Total Revenues	1,413,095	1,435,000	1,435,000	1,434,709	1,435,000
Expenditures					
Garbage Pickup Expense	850,016	865,000	865,000	834,792	876,149
Recycling Collection	297,758	305,000	305,000	282,830	300,000
City Cleanup	-	2,660	2,660	-	3,000
Administration Fee	212,896	235,000	235,000	262,108	255,851
Total Expenditures	1,360,670	1,407,660	1,407,660	1,379,730	1,435,000
Change in Net Assets	52,424	27,340	27,340	54,979	-

Enterprise Fund Data



Pleasant Grove City

5 Yr Proforma Income Statement

Culinary Water

	2017	2018	2019	2020	2021
Revenues					
Water Sales	3,650,000	3,723,000	3,797,460	3,873,409	3,950,877
Installation Fees	75,000	76,500	78,030	79,591	81,182
Total Revenue	3,725,000	3,799,500	3,875,490	3,953,000	4,032,060
Operating Expenses					
Meter Reading	16,500	16,830	17,167	17,510	17,860
Overtime Wages	-	-	-	-	-
Wages	315,334	321,641	328,073	334,635	341,328
Part Time Wages	25,000	25,500	26,010	26,530	27,061
Retirement	60,000	61,200	62,424	63,672	64,946
FICA	25,000	25,500	26,010	26,530	27,061
Health Insurance	100,000	102,000	104,040	106,121	108,243
Life Insurance	1,600	1,632	1,665	1,698	1,732
State Insurance	8,000	8,160	8,323	8,490	8,659
Meetings & Memberships	10,000	10,200	10,404	10,612	10,824
Publication Expense	700	714	728	743	758
Office Expense	20,000	20,400	20,808	21,224	21,649
Vehicle Expense	30,000	30,600	31,212	31,836	32,473
Power Expense	300,000	306,000	312,120	318,362	324,730
Telephone Expense	750	765	780	796	812
Cellular Services	5,000	5,100	5,202	5,306	5,412
Audit	4,500	4,590	4,682	4,775	4,871
Engineering	35,000	35,700	36,414	37,142	37,885
Bank & Credit Card Fees	15,000	15,300	15,606	15,918	16,236
Street Repairs	13,000	13,260	13,525	13,796	14,072
Administrative Fee	427,000	435,540	444,251	453,136	462,199
Lease Payments	15,000	15,300	15,606	15,918	16,236
Metro Water Lease	312,000	318,240	324,605	331,097	337,719
Meter Purchases	35,000	35,700	36,414	37,142	37,885
Departmental Supplies	70,000	71,400	72,828	74,285	75,770
Miscellaneous Expense	34,500	35,190	35,894	36,612	37,344
Bond Agent Fees	9,050	9,231	9,416	9,604	9,796
Repair & Maintenance	90,000	91,800	93,636	95,509	97,419
Scada Maintenance	15,000	15,300	15,606	15,918	16,236
Technology	2,500	2,550	2,601	2,653	2,706
City Utilities	15,000	15,300	15,606	15,918	16,236
Total Expenses	2,010,434	2,033,813	2,074,489	2,115,979	2,158,298
Non-Operating Revenues/(Expenditures)					
Interest Revenue	7,500	7,650	7,803	7,650	7,650
Interest -Bonds	(49,903)	(45,959)	(41,844)	(37,521)	(32,962)
Impact Fees	375,000	382,500	390,150	397,953	405,912
Transfers (Vehicles)	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	332,597	344,191	356,109	368,082	380,600
Change in Net Assets (Cash)	2,047,163	2,109,878	2,157,110	2,205,103	2,254,362

Pleasant Grove City

5 Yr Proforma Income Statement

Culinary Water

Debt Principal Payments

Other	49,800	51,000	52,200	54,000	55,200
2002A	9,000	9,000	9,000	-	-
2004	76,000	78,000	79,000	80,000	81,000
2006	17,000	18,000	18,000	18,000	18,000
2010	43,000	44,000	45,000	46,000	47,000
Total Principal Payment	194,800	149,000	151,000	144,000	146,000

Capital Expenditures

Booster Pump Stations	62,500	-	-	-	-
Vehicles/Equipment	70,000	40,000	40,000	40,000	40,000
Development/Special Projects	120,000	120,000	120,000	120,000	120,000
Fire Hydrant Replacement	50,000	50,000	50,000	50,000	50,000
Walker Tank & Booster Station	500,000				
700 South Water Line	610,000				
Blackhawk Water Line	445,000				
Garden Drive Water Line	665,000	-			
Battlecreek Spring Replacement	100,000	1,400,000			
300 s 400 E - Locust Water Line	95,000				
900 South Water Line	580,000				
Murdock Dr - 500 North to 1100 North		500,000			
Master Planned Waterline Upgrae		400,000	400,000	400,000	400,000
System Replacement		954,000	1,454,000	1,104,000	1,454,000
Water Master Plan Study		7,000	7,000	7,000	7,000
Replce 1, 2 & 4 inch lines		522,000	522,000	522,000	522,000
Brimley Well House				350,000	
Gateway - Well				1,500,000	1,000,000
Total Capital Expenditures	3,297,500	3,993,000	2,593,000	4,093,000	3,593,000

Net Cash Contribution/(Use)

(1,445,137)	(1,892,122)	(444,890)	(1,887,897)	(1,338,638)
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Pleasant Grove City

5 Yr Proforma Income Statement

Secondary Water

	2017	2018	2019	2020	2021
Revenues					
Secondary Water Sales	2,630,000	2,682,600	2,736,252	2,790,977	2,846,797
Secondary Water Installation	10,000	10,200	10,404	10,612	10,824
Total Revenue	2,640,000	2,692,800	2,746,656	2,801,589	2,857,621
Operating Expenses					
Overtime Wages	-	-	-	-	-
Wages	115,666	117,979	120,339	122,746	125,201
Part Time Wages	10,000	10,200	10,404	10,612	10,824
Retirement	16,000	16,320	16,646	16,979	17,319
FICA	9,500	9,690	9,884	10,081	10,283
Health Insurance	34,000	34,680	35,374	36,081	36,803
Life Insurance	400	408	416	424	433
State Insurance	2,200	2,244	2,289	2,335	2,381
Meetings & Memberships	3,000	3,060	3,121	3,184	3,247
Publication Expense	600	612	624	637	649
Office Expense	8,000	8,160	8,323	8,490	8,659
Vehicle Expense	10,000	10,200	10,404	10,612	10,824
Power Expense	15,000	15,300	15,606	15,918	16,236
Telephone Expense	500	510	520	531	541
Cellular Services	3,000	3,060	3,121	3,184	3,247
Audit	3,000	3,060	3,121	3,184	3,247
Engineering	35,000	35,700	36,414	37,142	37,885
Bank & Credit Card Fees	15,000	15,300	15,606	15,918	16,236
Street Repairs	7,000	7,140	7,283	7,428	7,577
Administrative Fee	367,960	375,319	382,826	390,482	398,292
Lease Payments	10,000	10,200	10,404	10,612	10,824
Departmental Supplies	5,000	5,100	5,202	5,306	5,412
Water Share Assessments	225,000	229,500	234,090	238,772	243,547
Secondary Water Phase 2	14,000	14,280	14,566	14,857	15,154
Miscellaneous Expense	5,000	5,100	5,202	5,306	5,412
Bond Agent Fees	9,050	9,231	9,416	9,604	9,796
Repair & Maintenance	70,000	71,400	72,828	74,285	75,770
Technology	1,000	1,020	1,040	1,061	1,082
City Utilities	8,000	8,160	8,323	8,490	8,659
Equipment	-	-	-	-	-
Total Expenses	1,002,876	1,022,934	1,043,392	1,064,260	1,085,545
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Interest -Bonds	(631,028)	(572,313)	(537,160)	(504,763)	(475,460)
Impact Fees	-	-	-	-	-
Transfers (Vehicles)	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	(631,028)	(572,313)	(537,160)	(504,763)	(475,460)
Change in Net Assets (Cash)	1,006,096	1,097,553	1,166,104	1,232,566	1,296,616

Pleasant Grove City

5 Yr Proforma Income Statement

Secondary Water

Debt Principal Payments

2006 Water Bonds	375,000	-	-	-	-
2008 Bonds	310,000	325,000	350,000	-	-
2015 Bonds	100,000	510,000	515,000	535,000	550,000
2016 Bonds	80,000	105,000	110,000	475,000	490,000
Total Prinicipal Payment	865,000	940,000	975,000	1,010,000	1,040,000

Capital Expenditures

Booster Pump Stations	187,500	-	-	-	-
Vehicles/Equipment	60,000	30,000	30,000	30,000	30,000
Development/Special Projects	20,000	20,000	20,000	20,000	20,000
Battlecreek Pre-Filter	30,000				
Walker Tank & Booster Station	2,000,000				
1100 North CUP Diversion Filter		500,000			
Meters			5,500,000		
3300 North CUP Diversion Filter				500,000	
100 North CUP Diversion Filter					500,000
Total Capital Expenditures	2,297,500	550,000	5,550,000	550,000	550,000

Net Cash Contribution/(Use)

	(2,156,404)	547,553	(4,383,896)	682,566	746,616
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Pleasant Grove City

5 Yr Proforma Income Statement

Sewer Fund

	2017	2018	2019	2020	2021
Revenues					
Sewer Service Revenue	4,510,000	4,600,200	4,692,204	4,786,048	4,881,769
Connection Fees	40,000	40,800	41,616	42,448	43,297
Miscellaneous Revenue	1,000	1,020	1,040	1,061	1,082
Total Revenue	4,551,000	4,642,020	4,734,860	4,829,558	4,926,149
Operating Expenses					
Overtime Wages	26,500	27,030	27,571	28,122	28,684
Wages	334,000	340,680	347,494	354,443	361,532
Part Time Wages	21,000	21,420	21,848	22,285	22,731
Retirement	61,750	62,985	64,245	65,530	66,840
FICA	27,000	27,540	28,091	28,653	29,226
Health Insurance	107,500	109,650	111,843	114,080	116,361
Life Insurance	950	969	988	1,008	1,028
State Insurance	5,600	5,712	5,826	5,943	6,062
Meetings & Memberships	4,700	4,794	4,890	4,988	5,087
Office Expense	30,000	30,600	31,212	31,836	32,473
Vehicle Expense	21,000	21,420	21,848	22,285	22,731
Power Expense	1,200	1,224	1,248	1,273	1,299
Cellular Services	3,200	3,264	3,329	3,396	3,464
Audit	7,000	7,140	7,283	7,428	7,577
Engineering	35,000	35,700	36,414	37,142	37,885
Charges for Treatment	2,652,000	2,705,040	2,759,141	2,814,324	2,870,610
Street Repairs	7,000	7,140	7,283	7,428	7,577
Administrative Fee	768,793	784,169	799,852	815,849	832,166
Lease Payments	23,400	23,868	24,345	24,832	25,329
Departmental Supplies	10,000	10,200	10,404	10,612	10,824
Repair & Maintenance	17,500	17,850	18,207	18,571	18,943
SCADA Maintenance	5,200	5,304	5,410	5,518	5,629
Miscellaneous Expense	7,500	7,650	7,803	7,959	8,118
Equipment	6,200	6,324	6,450	6,579	6,711
Total Expenses	4,183,993	4,267,673	4,353,026	4,440,087	4,528,889
Non-Operating Revenues/(Expenditures)					
Interest Revenue	15,300	15,606	15,918	15,606	15,606
Interest -Bonds	(10,000)	(8,693)	(7,403)	(5,940)	(4,302)
Impact Fees	200,000	204,000	208,080	212,242	216,486
Transfers (Vehicles)					
Total Non-Operating Revenues/(Expenditures)	205,300	210,913	216,595	221,908	227,790
Change in Net Assets (Cash)	572,307	585,260	598,429	611,378	625,051
Debt Principal Payments					
2002 Sales Tax Bonds	49,800	51,000	52,200	54,000	55,200
Total Principal Payment	49,800	51,000	52,200	54,000	55,200
Capital Expenditures					
Insituform	300,000	300,000	300,000	300,000	300,000
State Street Crossing @ Maceys	235,000				
Master Plan Annual Update	3,500	3,500	3,500	3,500	3,500
Impact Fee Study	10,000				
Development/Special Projects	100,000	40,000	40,000	40,000	40,000
Vehicles/Equipment	140,000	140,000	140,000	140,000	50,000
System Replacement	200,000	100,000	100,000	100,000	100,000
700 South 400 - 490 West	150,000				
State Street /PG Blvd - 200 South			1,100,000		
500 East Improvements				183,000	
Total Capital Expenditures	1,138,500	583,500	1,683,500	766,500	493,500
Net Cash Contribution/(Use)	(615,993)	(49,240)	(1,137,271)	(209,122)	76,351

Pleasant Grove City

5 Yr Proforma Income Statement

Storm Drain

	2017	2018	2019	2020	2021
Revenues					
Storm Drain Fee	1,860,000	1,897,200	1,935,144	1,973,847	2,013,324
	-				
Total Revenue	1,860,000	1,897,200	1,935,144	1,973,847	2,013,324
Operating Expenses					
Overtime Wages	10,000	10,200	10,404	10,612	10,824
Wages	204,475	208,565	212,736	216,991	221,330
Part Time Wages	20,000	20,400	20,808	21,224	21,649
Retirement	37,086	37,828	38,584	39,356	40,143
FICA	14,877	15,175	15,478	15,788	16,103
Health Insurance	90,310	92,116	93,959	95,838	97,754
Life Insurance	683	697	711	725	739
State Insurance	5,387	5,495	5,605	5,717	5,831
Meetings & Memberships	3,640	3,713	3,787	3,863	3,940
Travel	1,040	1,061	1,082	1,104	1,126
Training	2,500	2,550	2,601	2,653	2,706
Vehicle Expense	20,000	20,400	20,808	21,224	21,649
Cellular Services	4,000	4,080	4,162	4,245	4,330
Engineering	50,300	51,306	52,332	53,379	54,446
Billing/Collection	2,587	2,639	2,692	2,745	2,800
County Coalition	3,705	3,779	3,855	3,932	4,010
Dump Fee	5,200	5,304	5,410	5,518	5,629
Lease Payments	64,730	66,025	67,345	68,692	70,066
Administrative Fee	200,534	204,545	208,636	212,808	217,064
Departmental Supplies	15,142	15,445	15,754	16,069	16,390
Repair & Maintenance	10,400	10,608	10,820	11,037	11,257
MS4 Permit	3,640	3,713	3,787	3,863	3,940
City Utilities	30,000	30,600	31,212	31,836	32,473
Miscellaneous Expense	32,210	32,854	33,511	34,182	34,865
Technology	5,200	5,304	5,410	5,518	5,629
Equipment	10,000	10,200	10,404	10,612	10,824
Total Expenses	847,646	864,599	881,891	899,529	917,519
Non-Operating Revenues/(Expenditures)					
Interest Revenue	14,718	15,012	15,313	15,012	15,012
Interest -Bonds	(416,958)	(408,128)	(398,552)	(394,151)	(382,407)
Impact Fees	120,000	120,000	120,000	120,000	120,000
No UT Co Conservancy	49,790	49,790	49,790	49,790	49,790
Transfer from Cemetery	75,000	75,000	75,000	75,000	75,000
Transfers (Vehicles)					
Total Non-Operating Revenues/(Expenditures)	(157,450)	(148,325)	(138,449)	(134,349)	(122,605)
Change in Net Assets (Cash)	854,905	884,276	914,804	939,969	973,200

Pleasant Grove City

5 Yr Proforma Income Statement

Storm Drain

Debt Principal Payments

2011 Storm Water	205,000	210,000	215,000	220,000	230,000
2013 Storm Water	165,000	165,000	170,000	175,000	180,000
2002 Sales Tax Bonds	24,900	25,500	26,100	27,000	27,600
Total Principal Payment	394,900	400,500	411,100	422,000	437,600

Capital Expenditures

Land Acquisition	1,520,000	-	-	-	-
Master Plan Annual Update	3,500	3,500	3,500	3,500	3,500
Development/Special Projects	100,000	100,000	100,000	100,000	100,000
Vehicles/Equipment	150,000	150,000	150,000	150,000	150,000
600 West - 1100 North - 1260 North	200,000	-	-	-	-
600 West	-	500,000	500,000	-	-
Backyard Storm Drain Relocation	-	200,000	200,000	200,000	200,000
System Replacement	-	1,000,000	1,000,000	1,000,000	1,000,000
System Deficiencies	-	1,100,000	90,000	1,020,000	1,100,000
Buildout Deficiencies	-	-	-	400,000	400,000
I-15 to Utah Lake Outfall	-	1,500,000	2,000,000	-	-
1000 S from 1300-1700 W & South to I-15	-	950,000	-	-	-
1000 S 900 W Detention	-	1,950,000	-	-	-
Pipe Plant Demolition	-	-	1,100,000	-	-
Will's Park Detention	31,568	-	-	-	-
North Union Ditch Repair-200 S and Loader	250,000	-	-	-	-
Locust Avenue and 300 South	125,000	-	-	-	-
1000 South - 1150 - 1280 East	150,000	-	-	-	-
900 South Project	50,000	-	-	-	-
Wade Springs Regrade	50,000	-	-	-	-
Crossing Reconstructs	60,000	-	-	-	-
Pipe Plant Demolition	250,000	-	-	-	-
Total Capital Expenditures	2,940,068	7,453,500	5,143,500	2,873,500	2,953,500

Net Cash Contribution/(Use)

	(2,480,064)	(6,594,724)	(4,254,796)	(1,960,531)	(2,007,900)
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Utility Fund Statistics

Water Fund Debt Service Coverage

	2010	2011	2012	2013	2014	2015
Operating Revenues	3,045,455	3,478,805	4,165,541	4,958,793	5,583,659	6,095,695
Operating Expenditures	(1,867,160)	(2,304,334)	(2,765,406)	(3,048,164)	(3,078,821)	(2,761,561)
Other Revenues	114,989	158,533	733,680	837,792	1,100,309	865,408
Net Revenues	1,293,284	1,333,004	2,133,815	2,748,421	3,605,147	4,199,542
Debt Service	1,856,706	1,893,498	1,835,452	1,867,173	1,866,887	972,159
DS Coverage Ratio	0.70	0.70	1.16	1.47	1.93	4.32

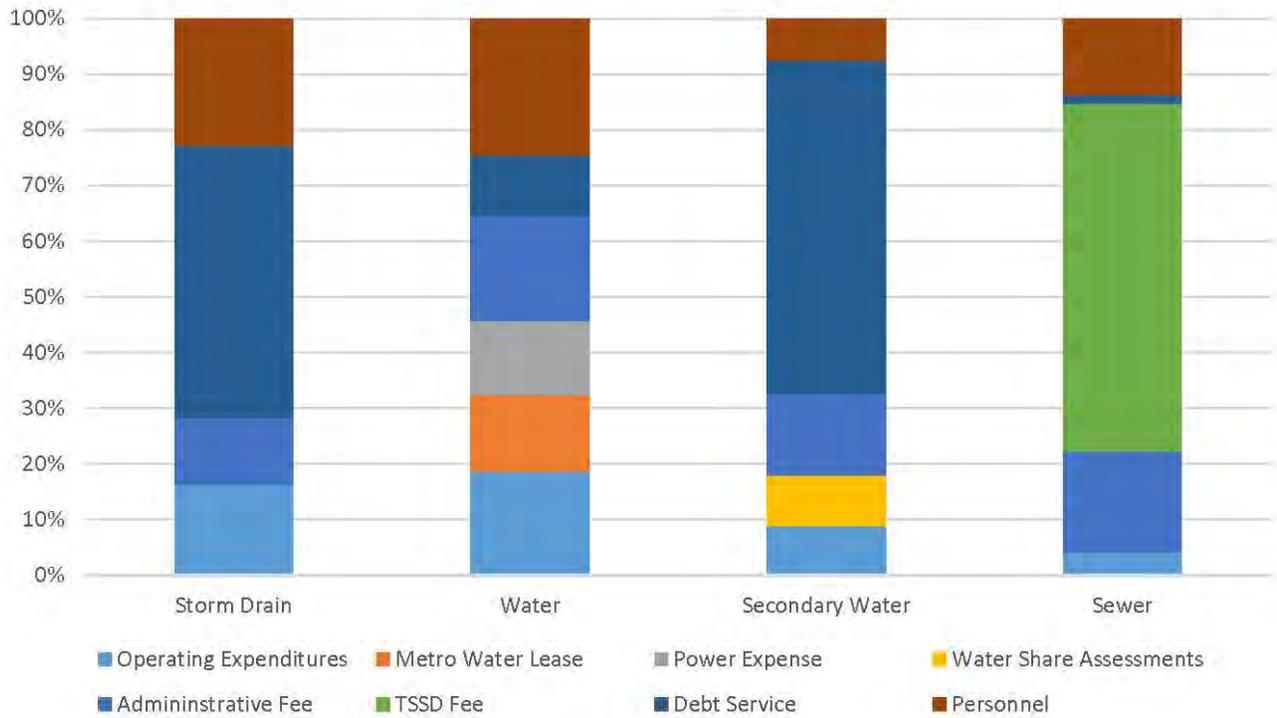
Storm Drain Fund Debt Service Coverage

	2010	2011	2012	2013	2014	2015
Operating Revenues	3,045,455	590,544	967,896	1,238,590	1,532,868	1,774,088
Operating Expenditures	(1,867,160)	(369,195)	(419,139)	(529,020)	(644,370)	(840,598)
Other Revenues	15,895	61,679	160,353	167,436	327,257	260,367
Net Revenues	1,194,190	283,028	709,110	877,006	1,215,755	1,193,857
Debt Service	-	-	163,609	454,906	567,975	779,535
DS Coverage Ratio	#DIV/0!	#DIV/0!	4.33	1.93	2.14	1.53

Unrestricted Cash Balance

	2010	2011	2012	2013	2014	2015
Water	888,595	1,647,423	1,840,420	2,576,984	2,918,117	2,855,193
Sewer	3,457,621	1,732,928	2,174,887	2,452,766	3,421,090	3,582,478
Storm Drain	59,981	-	184,281	844,181	741,585	1,095,942

Pleasant Grove City Enterprise Funds Expenditure Allocations



Capital Projects



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 17 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 2017 fiscal year:

Water - \$5,595,000
Sewer - \$1,138,600
Storm Drain - \$2,940,068

Governmental Funds

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

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

State grants for roads. \$1,051,346 is anticipated to be received from the State for the specific purpose of maintaining City streets. Additionally, the City budgeted \$324,620, \$129,620 more than FY2016, 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 \$769,019 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 \$58,000. A detailed list of these projects is shown in the Capital Projects budget.

Capital Projects by Funding Source

Sewer

	FY2017		FY2018		FY2019		FY2020		FY2021	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Insituform	\$ 300,000		\$ 300,000		\$ 300,000		\$ 300,000		\$ 300,000	
St. Street Crossing	235,000									
Vehicle Replacement	140,000		140,000		140,000		140,000		50,000	
System Replacement	200,000		100,000		100,000		100,000		100,000	
Sewer Development/ Special Projects	50,000	50,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sewer Impact Fee Study		10,000								
Sewer Master Plan		3,500		3,500		3,500		3,500		3,500
700 S 400-490 West		150,000								
St. Street/PG Blvd - 200 S						1,100,000				
500 East Improvements								183,000		
Sewer Yearly Totals	\$ 925,000	\$ 213,500	\$ 560,000	\$ 23,500	\$ 560,000	\$ 1,123,500	\$ 560,000	\$ 206,500	\$ 470,000	\$ 23,500

Water

	FY2017		FY2018		FY2019		FY2020		FY2021	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Fire Hydrant Replacement	\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	
Vehicle Replacement	130,000		70,000		70,000		70,000		70,000	
Garden Drive Waterline	665,000		-						-	
Battlecreek Spring Replacement	100,000		1,400,000						-	
Water Development/ Special Projects	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
300 S 400 E - Locust Water Line	95,000									
900 South Water Line	580,000									
Blackhawk Water Line	249,200	195,800								
Booster Pump Station	187,500	62,500								
Walker Tank & Booster Station	2,000,000	500,000								
Battlecreek Pre-Filter	30,000									
700 South Water Line		610,000								
Master Planned Waterline Upgrades			200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Murdock Dr. 500 - 1100 North			500,000							
Water/Secondary Master Plan				7,000		7,000		7,000		7,000
Replace 1, 2, & 4 inch lines			146,000	376,000	146,000	376,000	146,000	376,000	146,000	376,000
System Replacement			954,000		1,454,000		1,104,000		1,454,000	
Pressurized Irrigation Meters					5,500,000					
100 North CUP Diversion Filter									500,000	
1100 North CUP Diversion Filter			500,000							
3300 North CUP Diversion Filter							500,000			
Brimley Well House							350,000			
Gateway Well - PG Blvd & N. Cnty Blvd								1,500,000		1,000,000
Water Yearly Totals	\$ 4,156,700	\$ 1,438,300	\$ 3,890,000	\$ 653,000	\$ 7,490,000	\$ 653,000	\$ 2,490,000	\$ 2,153,000	\$ 2,490,000	\$ 1,653,000

Capital Projects by Funding Source

Storm Water

	FY2017		FY2018		FY2019		FY2020		FY2021	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Land Acquisition	\$ 1,220,000	\$ 300,000	\$ -		\$ -		\$ -		\$ -	
Vehicle Replacement	150,000		150,000		150,000		150,000		150,000	
600 W 1100-1260 North	150,000		-						-	
Wills Park Detention	31,568		-						-	
Storm Water Development/ Special Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Ditch Repair - 200 South & Loader Av	250,000									
Locust Av & 300 South	125,000									
1000 S 1150 -1280 E	150,000									
900 S	50,000									
Wade Springs Regrade	50,000									
Crossing Reconstructs	60,000									
Pipe Plant Demolition	250,000									
600 W 1100 -1260 North Master Plan		50,000 3,500								
600 W			500,000		500,000					
Backyard SD Relocation			200,000		200,000		200,000		200,000	
System Replacement			1,000,000		1,000,000		1,000,000		1,000,000	
System Deficiencies			850,000	250,000	90,000		850,000	170,000	850,000	250,000
Buildout Deficiencies								400,000		400,000
I-15 to Utah Lake Outfall				1,500,000		2,000,000				
1000 S from 1300 -1700 W & South to I-15				950,000						
1000 S 900 W Detention				1,950,000						
Pipe Plant Detention					770,000	330,000				-
Storm Water Yearly Totals	\$ 2,536,568	\$ 403,500	\$ 2,750,000	\$ 4,703,500	\$ 2,760,000	\$ 2,383,500	\$ 2,250,000	\$ 623,500	\$ 2,250,000	\$ 703,500

Debt Information



PLEASANT GROVE CITY
 Legal Debt Margin Information
 Last Eight Fiscal Years
 (amounts expressed in thousands)

Legal Debt Margin Calculation for Fiscal Year 2016

Assessed value (in thousands)	\$ 2,689,770
Debt limit (4% of assessed value)	107,591
Debt applicable to limit:	
General obligation bonds	(3,925)
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	<u>(3,925)</u>
Legal debt margin	<u>\$ 103,666</u>

	Fiscal Year								
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Debt limit	\$ 90,684	\$ 98,952	\$ 91,304	\$ 87,920	\$ 81,373	\$ 80,624	\$ 83,756	\$ 95,064	\$ 107,591
Total net debt applicable to limit	<u>-</u>	<u>(4,913)</u>	<u>(4,792)</u>	<u>(4,665)</u>	<u>(4,534)</u>	<u>(4,398)</u>	<u>(4,252)</u>	<u>(4,080)</u>	<u>(3,925)</u>
Legal debt margin	<u>\$ 90,684</u>	<u>\$ 94,039</u>	<u>\$ 86,512</u>	<u>\$ 83,255</u>	<u>\$ 76,839</u>	<u>\$ 76,226</u>	<u>\$ 79,504</u>	<u>\$ 90,984</u>	<u>\$ 103,666</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	4.97%	5.25%	5.31%	5.57%	5.45%	5.08%	4.29%	3.65%

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 2016-2017

Series Name	FY 2017 Payment	Balance as of 06/30/2016	Security	Funding Source	Use of Funds	Maturity Date
2011 Tax Increment Bonds	1,556,789	16,154,000	Tax Increment, Sales Taxes	Developer Contributions	Land Purchase	12/1/2021
2008 Class C Road Bonds	766,750	1,235,000	Class C Road Funds	Class C Road Funds	Road Construction	1/15/2018
				Water, Sewer, and Storm		
2012 Sales Tax Bonds	497,419	3,150,000	Sales Tax Revenues	Drain Impact Fees	PG Boulevard	12/1/2022
2007 General Obligation Bonds	322,583	3,925,000	Property Taxes	Property Taxes	Community Center	10/1/2031
Total Governmental Fund	3,143,540	24,464,000				
Enterprise Fund Debt						
2002A Water Revenue Bonds	9,000	36,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2018
2004 Water Revenue Bonds	89,991	823,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025
2006 Water Revenue Bonds	20,230	190,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026
2006B Water Revenue Bonds	384,375	375,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2016
2008 Water Revenue Bonds	350,338	985,000	Water Revenues	Water Revenues	Secondary Water System Replace and Upsize	12/1/2018
2010 Water Revenue Bonds	659,714	841,000	Water Revenues	Water Revenues	Waterlines	12/1/2031
2015 Water Refunding Bonds	417,400	8,835,000	Water Revenues	Water Revenues	Secondary Water System Grove Creek and Battle Creek Pipelines; Detention	12/1/2031
2011 Storm Drain Revenue Bonds	452,325	6,285,000	Storm Drain Revenues	Storm Drain Revenues	Basins	7/15/2036
2016 Water Refunding Bonds	343,916	8,945,000	Water Revenues	Water Revenues	Secondary Water System Property Acquisition;	12/1/2033
2013 Storm Drain Revenue Bonds	329,688	5,240,000	Storm Drain Revenues	Storm Drain Revenues	Detention Basins	7/15/2038
Total Enterprise Fund	3,056,976	32,555,000				

Debt Service Schedules

	FY 2016-2017			FY 2017-2018			FY 2018-2019			FY 2019-2020			FY 2020-2021		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Governmental Fund Debt															
2011 Tax Increment Bonds	640,000	916,789	1,556,789	677,000	878,661	1,555,661	717,000	838,305	1,555,305	758,000	795,604	1,553,604	802,000	750,442	1,552,442
2008 Class C Road Bonds	705,000	61,750	766,750	530,000	26,500	556,500	-	-	-	-	-	-	-	-	-
2012 Sales Tax Bonds	415,000	82,419	497,419	425,000	72,438	497,438	435,000	61,688	496,688	450,000	49,500	499,500	460,000	35,850	495,850
2007 General Obligation Bonds	165,000	157,583	322,583	175,000	150,783	325,783	180,000	143,683	323,683	190,000	136,283	326,283	200,000	128,483	328,483
Total Governmental Fund	1,925,000	1,218,541	3,143,541	1,807,000	1,128,381	2,935,381	1,332,000	1,043,676	2,375,676	1,398,000	981,386	2,379,386	1,462,000	914,774	2,376,774
Enterprise Fund Debt															
2002A Water Revenue Bonds	9,000	-	9,000	9,000	-	9,000	18,000	-	18,000	-	-	-	-	-	-
2004 Water Revenue Bonds	76,000	13,991	89,991	78,000	12,699	90,699	79,000	11,373	90,373	80,000	10,030	90,030	81,000	8,670	89,670
2006 Water Revenue Bonds	17,000	3,230	20,230	18,000	2,941	20,941	18,000	2,635	20,635	18,000	2,329	20,329	18,000	2,023	20,023
2006B Water Revenue Bonds	375,000	9,375	384,375	-	-	-	-	-	-	-	-	-	-	-	-
2008 Water Revenue Bonds	310,000	40,338	350,338	325,000	25,625	350,625	350,000	8,750	358,750	-	-	-	-	-	-
2010 Water Revenue Bonds	43,000	22,792	65,792	44,000	21,626	65,626	45,000	20,433	65,433	46,000	19,214	65,214	47,000	17,967	64,967
2015 Water Refunding Bonds	100,000	317,400	417,400	510,000	308,750	818,750	515,000	293,375	808,375	535,000	277,625	812,625	550,000	261,350	811,350
2011 Storm Drain Revenue Bonds	205,000	247,325	452,325	210,000	242,394	452,394	215,000	236,813	451,813	220,000	230,556	450,556	230,000	223,519	453,519
2016 Water Refunding Bonds	80,000	263,915	343,915	105,000	237,938	342,938	110,000	235,035	345,035	475,000	227,138	702,138	490,000	214,110	704,110
2013 Storm Drain Revenue Bonds	165,000	164,688	329,688	165,000	161,388	326,388	170,000	158,038	328,038	175,000	154,369	329,369	180,000	149,700	329,700
Total Enterprise Fund	1,380,000	1,083,053	2,463,053	1,464,000	1,013,360	2,477,360	1,520,000	966,452	2,486,452	1,549,000	921,260	2,470,260	1,596,000	877,339	2,473,339

Other Information



Pleasant Grove City Employee Count

Full-time Equivalent by Function/Program

Function/Program	2015		2016		2017	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
General Government						
Management services	2	0	2	0	2	0
Finance	3	1	3	1	3	1
Planning	2	0	2	0	2	1
Building	2	7	2	9	2	9
Legal	2	1	2	1	3	0
Municipal Courts	1	2	1	2	1	2
Other	5	6	5	6	5	6
Police						
Officers	26	0	25	0	27	0
Civilians	8	21	8	17	8	24
Fire						
Firefighters and officers	14	30	15	30	15	29
Civilians	0	0	0	0	0	0
Other Public Works						
Engineering	1	1	1	1	2	1
Streets	4	1	4	0	4	0
Storm Drain	3	0	3	0	4	0
Other	1	0	1	0	1	0
Parks and Recreation	14	64	16	67	16	70
Library	3	29	3	25	3	28
Water/Sewer	10	2	11	2	11	2
Total	101	165	104	161	109	173

Fox Hollow Golf Course

Budget and Anticipated Costs

	2015 Actual	2016 Budget
Revenue		
Green Fees	306,052	305,000
Golf Cart Rental	156,859	155,000
Driving Range	73,347	100,000
Pass Fees	86,185	94,500
Events & Concessions	75,517	106,144
Other	14,066	24,000
Total Revenue	712,026	784,644
Expenses		
Personnel	495,890	525,618
Supplies and Maintenance	172,708	267,400
Equipment	98,525	87,459
Utilities	-	-
Depreciation	248,854	275,000
General Overhead	103,540	95,297
Other	70,295	-
Total Expenses	1,189,812	1,250,774
Operating Loss	(477,786)	(466,130)
Nonoperating Revenue (Expense)	(156,797)	(253,870)
Member-City Contributions	720,000	720,000
Change in Net Position	85,417	-

Cash Infusions from Member Cities

		Total Cost	Pleasant Grove Cost	Budgeted In
Land Payment	9/15/2016	41,700	13,900	GF Other Expenditures
Debt Service	9/15/2016	293,546	97,849	GF Other Expenditures
Debt Service	3/15/2017	63,990	21,330	GF Other Expenditures
Capital Improvements	9/15/2016	180,000	60,000	GF Other Expenditures
Operations	9/15/2016	140,764	46,921	GF Other Expenditures
Total		720,000	240,000	



PLEASANT GROVE CITY 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
Special Event Business License Fee (Nonprofit)	\$0	\$25
Firework Sales	\$300	N/C
Motorized Vehicle Sales (first 6 vendors)	\$150	N/C
Motorized Vehicle Sales (per add'l vendor)	\$25	N/C
Seasonal Business License	\$100	N/C
Beer License Application Fee	\$100	N/C
Beer License (Class A or Class B)	\$200	N/C
Beer License (Class C)	\$300	N/C
Bill Posting and Handbills	\$25	N/C
Private Firework Display	\$25	N/C
Temporary Use Fee	\$300	N/C
Firework Stands (per location/per event)	\$500	N/C
Circus/Carnival	\$1,000	N/C

Amusement Devices

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



PLEASANT GROVE CITY 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	\$800/\$1,600
Babyland	\$700/\$1300	\$800/\$1,600
Infants	\$700/\$1300	\$800/\$1,600
Cremations (up to 8 per spot 2'x2')	\$700/\$1300	\$800/\$1,600

Opening and Closing

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Single	\$600/\$1000	\$700/\$1,300
Double Deep 1st	\$1400/\$2000	\$1,500/\$2,100
Double Deep 2nd	\$700/\$1300	N/C
Cremations	\$200/\$350	\$250/\$400
Infants	\$225/\$300	\$250/\$400
Infant Family Dig	\$100/\$100	N/C

Additional Fees

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Holidays & Sundays	\$300	\$350
Saturdays	\$300	\$350
Weekday Overtime	\$300	\$350
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	\$1,400 flat fee
Over 4'	\$1,200 flat fee	\$1,400 flat fee
Double Deep	\$1,500 flat fee	\$1,700 flat fee

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



PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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Utah Children's Choir

	Current Fee	Proposed Fee
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

	Current Fee	Proposed Fee
Annual	\$335/\$415	\$340/\$415
Semi Annual	\$185/\$230	\$190/\$235
Monthly	\$43/\$51	\$44/\$52
Monthly (w/1-yr min and eft payment)	\$33/\$41	\$34/\$42

Couple Pass

	Current Fee	Proposed Fee
Annual	\$255/\$320	\$260/\$325
Semi Annual	\$145/\$175	\$150/\$180
Monthly	\$33/\$35	\$34/\$36
Monthly (w/1-yr min and eft payment)	\$25/\$27	\$26/\$28

Senior Couple Pass

	Current Fee	Proposed Fee
Annual	\$145/\$180	\$150/\$185
Semi Annual	\$85/\$100	\$90/\$105
Monthly	\$18.50/\$23	\$19/\$24
Monthly (w/1-yr min and eft payment)	\$14.25/\$17.75	\$15/\$18.50

Individual Pass

	Current Fee	Proposed Fee
Annual	\$155/\$195	\$160/\$200
Semi Annual	\$85/\$110	\$90/\$115
Monthly	\$20/\$25	\$21/\$26
Monthly (w/1-yr min and eft payment)	\$15/\$19	\$16/\$20



PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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Senior Individual Pass

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Annual	\$80/\$100	\$85/\$105
Semi Annual	\$45/\$60	\$50/\$65
Monthly	\$10.25/\$12.25	\$11/\$13
Monthly (w/1-yr min and eft payment)	\$7.75/\$9.75	\$8.50/\$10.50

Student Pass

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Annual	\$100/\$125	\$105/\$130
Semi Annual	\$55/\$75	\$60/\$80
Monthly	\$13/\$15.50	\$14/\$16
Monthly (w/1-yr min and eft payment)	\$9.75/\$12.25	\$10.50/\$13.00

Daily Admission Fees

	Current Fee	Proposed Fee
Adults (16-54 years old)	\$3.25	\$3.50
Youth (4-15 years old)	\$2.75	\$3.00
Seniors 55+	\$2	\$2.25
Track Only	\$1	\$1.25
Senior Track Only	\$0.50	\$0.75

Funshine - per month

	Current Fee	Proposed Fee
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

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



PLEASANT GROVE CITY FEE SCHEDULE

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

School Year - Monthly Fee	\$25/\$37.50	N/C
School Year - Costume Fee	\$75	N/C

Enrichment

Holiday Cooking Class - 6 per yr	\$16/\$18	\$18/\$20
Chef Cooking Class - 2 per yr	\$50/\$55	\$65/\$70
Summer Cooking - kids/toddlers - 8 weeks	\$50/\$57	N/C
Play Time (toddler)	\$28/\$34	\$100
Play Time (one time set up fee)	\$35/\$40	\$15
Play Time (kids)	\$38/\$44	\$140
Toddler Gym	\$21	\$21
Chess Club (After School)	\$36	N/C
Chess Club (Summer)	\$46/\$40(No Shirt)	\$48/\$42(No Shirt)
Chess Tournament	\$16/\$21	N/C
Park It Program (session)	\$48/\$58	\$56/\$66
Park It Program (daily)	\$28/\$38	\$32/\$42
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	\$6/\$8
Fishing Club	\$15/\$22.50	\$20/\$27.50
Kids Zone	\$8/\$10	N/C
Daddy Daughter Dance	\$22 per couple	\$25 per couple
Mom and Son Luau	\$22 per couple	\$25 per couple
Build A Party Fee	\$0	\$135/\$155/\$195

COMMUNITY DEVELOPMENT

Board of Adjustment

Variance	\$200	\$300
Appeal	\$200	\$300

Home Occupation Permit

Minor	\$50	N/C
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PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Major	\$150	N/C

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	\$500 + \$20 per acre
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	\$500 + 20 acre
Residential Use	\$150	N/C

Subdivisions

Concept Plan	\$100 per lot	N/C
Preliminary Plat and Plan	\$200 + \$50 per lot/unit	\$500 + \$50 per lot/unit
Preliminary Plat Minor Sub	\$100 + \$50 per lot/unit	N/C
Final Plat and Plan (including amended)	\$200 plus \$50 per lot/unit	\$500 plus \$50 per lot/unit
Amended Plan	\$200 + \$20 per lot	\$500 plus \$50 per lot/unit

Fast Track Review

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

Code Text Amendment	\$300 per chapter subsection or fraction thereof	\$400 per chapter subsection or fraction thereof
Rezoning	\$300 + \$10 per acre	\$400 + \$10 per acre

General Plan

Map Amendment	\$300 + \$10 per acre	\$400 + \$10 per acre
Plan Text Amendment	\$300 per section or fraction thereof	\$400 per section or fraction thereof



PLEASANT GROVE CITY 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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GIS Maps

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

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	\$500 + 10 per acre
Street Vacation	\$300	\$500
Building Inspection Fee	\$47	\$58
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



PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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FACILITY RENTAL

Lions/Sportsman Center and Seniors Center

	Current Fee	Proposed Fee
Refundable Deposit	\$250	N/C
Resident - 1st 90 min	\$100	N/C
Resident - 1st Hour	\$0	\$100
Resident - Each Additional Hour	\$50	N/C
Non-Resident - 1st 90 min	\$125	N/C
Non-Resident - 1st Hour	\$0	\$125
Non-Resident - Each Additional Hour	\$75	N/C
Commercial Resident - 1st 90 min	\$150	N/C
Commercial Resident - 1st Hour	\$0	\$150
Commercial Resident - Each Additional Hr	\$100	N/C
Comm Non-Resident - 1st 90 min	\$175	N/C
Comm Non-Resident - 1st Hour	\$175	N/C
Comm Non-Resident - Each Additional Hr	\$125	N/C

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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PLEASANT GROVE CITY FEE SCHEDULE

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

Ambulance

Ambulance Fees	As Set By the State of Utah via Administrative Rule- \$1,365 +mileage	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
Ambulance Coverage (Standy-by)	\$60/hour	N/C
Personnel - FF/paramedic	\$25/hour	N/C

Fire Services

Fire Engine Coverage (Stand-by)	\$257/hour	N/C
Personnel - FF/paramedic	\$25/hour	N/C
Plan Review	Bill Applicable Parties	N/C
Inspection	\$0	N/C

Fire Service - Wildland

Engine - Type 1	\$257/hour	N/C
Ambulance	\$160/hour	N/C
Brush Rig	\$152/hour	N/C
Ladder Truck	\$257/hour	N/C
ATV 4X4	\$11/hour	N/C
Side by Side	\$13/hour	N/C
EMT A w/kit	\$60/hour	N/C
Paramedic w/kit	\$67/hour	N/C
Personnel - FF/paramedic	\$25/hour	N/C
Fire Services-Haz Mat	Bill Spiller/Company	N/C

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



PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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GENERAL GOVERNMENT FEES

Returned Check Fee	\$20	N/C
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LIBRARY

Library Card	\$0/\$80	N/C
VHS/DVD/Discovery Bags (Overdue per Day)	\$1	N/C
Overdue Book Fines per Day	\$0.10	N/C
Lost Items (Replacement value plus)	\$10	N/C
Lost Library Card	\$5	N/C
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



PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
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
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
Old Recreation Center Large Gym	\$40/\$60	N/C
Old Recreation Center Small Gym	\$30/\$40	N/C
Old Recreation Center Classroom	\$30/\$40	N/C
Old Recreation Center All Day (Boutique included)	\$250	N/C
Recreation Center Gymnasium (Full)	\$70	\$70/\$90
Recreation Center Gymnasium (Half)	\$35	\$35/\$55
Hourly Staffing Fee (When applicable)	\$10	\$15
POLICE		
Fingerprinting	\$0 Res/\$25 Non-Res	N/C
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



PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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RECORDS REQUESTS

Photocopies

	Current Fee	Proposed Fee
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

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

RECREATION

Adult Sports

	Current Fee	Proposed Fee
Coed Slow Pitch	\$450	\$475
Fast Pitch	\$750	N/C
Fast Pitch Tournament	\$375	N/C
Men's Basketball (spring)	\$475	\$500
Men's Basketball (winter)	\$550	\$575
Men's Slow Pitch (spring)	\$550	\$575
Men's slow Pitch (fall)	\$450	\$475
Pickleball Tournament (Around the Point)	\$20	N/C
Pickleball Tournament (Tis the Season)	\$10	N/C
Pickleball Tournament (Strawberry Days)	\$10	N/C
Tennis	\$45/\$65	\$48/\$68
Volleyball	\$250	\$255
Volleyball Tournament	\$50	N/C
Women's Basketball	\$500	\$525

Youth Sports

Baseball (Mustang 3-4 grade)	\$75/\$95	\$78/\$98
Baseball (Pinto 5-6 grade)	\$75/\$95	\$78/\$98
Baseball (Pony 7-8 grade)	\$95/\$115	\$98/\$115



PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Baseball (Colt 9-12 grade)	\$95/\$115	\$98/\$115
Basketball Camp (1-2 grade)	\$26/\$39	\$28/\$42
Basketball Camp (3-4 grade)	\$26/\$39	\$28/\$42
Basketball Camp (5-6 grade)	\$31/\$46.50	\$33/\$49.50
Cheerleading	\$42/\$63	\$0
Coach Pitch	\$27/\$40.50	\$29/\$43.50
Cross Country	\$45/\$67.50	N/C
Flag Football (1-2 grade)	\$37/\$55.50	\$39/\$58.50
Flag Football (3-4 grade)	\$37/\$55.50	\$39/\$58.50
Flag Football (5-6 grade)	\$42/\$63	\$44/\$64
Flag Football (7-9 grade)	\$42/\$63	\$44/\$64
Flag Football (10-12 grade)	\$42/\$63	\$44/\$64
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	\$27/\$40.50
2nd Grade Basketball	\$36/\$54	\$38/\$57
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	\$40/\$60	\$42/\$62
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	\$45/\$65	\$47/\$67
Jr Jazz Bball (6th Boys)	\$55/\$75	\$58/\$78
Jr Jazz Bball (7th-8th Boys and Girls)	\$55/\$75	\$58/\$78
Jr Jazz Bball (9th - 12th Boys)	\$70/\$90	\$72/\$92
Jr Jazz Bball (9th - 12th Girls)	\$70/\$90	\$72/\$92
Lacrosse (1-6 grade)	\$65/\$97.50	\$0
Lacrosse (7-8 grade)	\$75/\$112.50	\$0
Little Hoopsters	\$27/\$40.50	\$29/\$43.50
Machine Pitch (8 yr olds)	\$32/\$48	\$35/\$52.50
Machine Pitch (9-10 yr olds)	\$37/\$55.50	\$41/\$61
Soccer (Pre-K)	\$25/\$37.50	\$27/\$40.50
Fall Soccer (1-2 grade)	\$35/\$52.50	\$40/\$60
Fall Soccer (3-4 grade)	\$35/\$52.50	\$40/\$60
Fall Soccer (5-6 grade)	\$40/\$60	\$45/\$65
Fall Soccer (7-8 grade)	\$40/\$60	\$45/\$65
Soccer Camp (Beginner)	\$37/\$55.50	\$40/\$60
Soccer Camp (Intermediate/Advanced)	\$42/\$62	\$45/\$65



PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Softball (10 & Under)	\$37/\$55.50	\$40/\$60
Softball (12 & Under)	\$52/\$78	\$58/\$78
Softball (14 & Under)	\$52/\$78	\$58/\$78
Softball (17 & Under)	\$52/\$78	\$58/\$78
T-Ball	\$27/\$40.50	\$29/\$43.50
Tennis (Lessons)	\$35/\$52.50	\$38/\$54
Tennis (CUTA Tennis Team)	\$85/\$105	\$90/\$110
Timp Classic Softball Tournament	\$325	\$375
Track & Field	\$44/\$66	N/C
Volleyball (3-4 grade)	\$36/\$54	\$38/\$57
Volleyball (5-6 grade)	\$36/\$54	\$38/\$57
Volleyball (7-9 grade)	\$41/\$61	\$44/\$64
Volleyball (10-12 grade)	\$41/\$61	\$44/\$64
Volleyball Camp (7-10 yr old)	\$31/\$46.50	\$33/\$49.50
Volleyball Camp (11 & older)	\$36/\$54	\$38/\$57
Wrestling	\$35/\$52.50	N/C

SWIMMING POOL

Passes

Family Full Season	\$175/\$260	\$180/\$265
Family Even/Odd Season	\$115/\$185	\$120/\$190
Individual Full Season	\$90/\$140	\$95/\$145
Senior Individual Resident	\$45	\$50
Senior Individual Non Resident	\$70	\$75
Student Pass	\$65/\$100	\$70/\$105

Discount Tickets

12 Tickets	\$42	\$55
24 Tickets	\$78	\$90
48 Tickets	\$132	\$200

General Admission

0-1 year old	\$0	Free
1-3 year old	\$0	\$1.00
4 years and up	\$4.50	\$5
Seniors 55 +	\$2.00	\$2.50



PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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Early Morning Swim

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

Swim Team

Per Each Swimmer	\$65/\$85	N/C
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Swim Lessons

Per Each Swimmer	\$25/\$30	\$30/\$35
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Rentals

1 Hour up to 100 People	\$175	\$250
Per Person charge over 100	\$1	\$0
2 Hours up to 100 People	\$300	\$400
Per Person charge over 100	\$1.50	\$0

Groups

Family Night Swim (Mondays)	\$12	\$15
Scout/Church Groups w/Leaders	\$2	N/C

Special Events/Pricing

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

Merit Badge Classes

First Aid, Swimming, Lifesaving	\$5-\$15 per Class	N/C
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COMBINATION COMMUNITY CENTER AND POOL

Resident Family

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



PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Proposed Fee Res/Non Res
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Non Resident Family

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

UTILITIES - All Utility Rate Previously Adopted Through FY 2016

Residential Water

	Current Fee	Proposed Fee
Base Fee (Includes 5,000 gal)	\$18.02	\$19.82
Base Fee (Abatement Rate)	\$14.42	\$15.86
5,001 to 10,000 gal (per 1,000 gal)	\$2.18	\$2.40
10,001 to 15,000 gal (per 1,000 gal)	\$3.19	\$3.51
15,001 to 50,000 gal (per 1,000 gal)	\$4.56	\$5.02
50,001 and above (per 1,000 gal)	\$5.46	\$6.01

Commercial Water

	Current Fee	Proposed Fee
Base Fee (Includes 5,000 gal)	\$18.02	\$19.82
5,001 to 10,000 gal (per 1,000 gal)	\$2.18	\$2.40
10,001 to 15,000 gal (per 1,000 gal)	\$2.37	\$2.61
15,001 to 50,000 gal (per 1,000 gal)	\$2.55	\$2.81
50,001 to 100,000 gal (per 1,000 gal)	\$2.74	\$3.01
100,001 and above (per 1,000 gal)	\$2.91	\$3.20

Residential Water - No Access to Secondary

	Current Fee	Proposed Fee
Base Fee (Includes 90,000 gal)	\$47.74	\$52.51
90,001 and above (per 1,000 gal)	\$2.18	\$2.40

Pressurized Irrigation

Residential Rates		
Under .50 Acre	\$29.72	\$31.21
.50 Acre to .99 Acre	\$36.05	\$37.85
1 Acre and Above	\$42.36	\$44.48
Additional Water Surcharge	\$0.62	\$0.00
Abatement Rate	80% of Standard Rate	
Commercial Rates	For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses	



PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Base Fee	\$42.36	\$44.48
Per Sq Ft ('000s)	\$0.653848	\$0.686600
- Area over 1.50 Acres		

Storm Drain

Monthly Fee per ESU	\$13.88	\$12.48
Base Fee (Abatement Rate)	\$11.10	\$11.10

Sewer

Base Fee	\$23.80	\$24.60
Base Fee (Abatement Rate)	\$19.04	\$19.68
Usage (per 1,000 gal)	\$2.26	N/C

Solid Waste

Garbage - 1st Can	\$11.70	N/C
Garbage - Additional Can	\$8.70	N/C
Recycling	\$5.90	N/C

Shutoff/Connection Fees

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

Drought Relief

Temporary Fee	\$0.62	\$0.00
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Contact Us:

General 801.785.5045

Finance 801.922.4506

