

Final Budget Pleasant Grove City Fiscal Year 2014-2015

Pleasant Grove 
Utah's City of Trees

www.pgcity.org



Pleasant Grove City

State of Utah



Final Budget

Fiscal Year July 1, 2014 to June 30, 2015

Elected Officials

Mayor Mike Daniels

Dianna
Andersen

Cindy
Boyd

Cyd
LeMone

Jay
Meacham

Ben
Stanley

Prepared by:
Pleasant Grove City Finance Department
Dean Lundell, David Larson

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

We are pleased to submit to you the budget for the 2013-2014 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 of \$13,007,739 and total governmental revenues of \$18,219,947. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$13,426,330. 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 received \$233,330 more in sales tax revenue in fiscal year 2014 than it did in fiscal year 2013. For the 2015 budget, we are estimating an additional increase of \$206,417. Based on the growth that has occurred in the City, we anticipate modest increases in property taxes and franchise taxes as well. The City has seen increased interest in both residential, office and retail projects. doTerra Essential Oils is close to completion of a 200,000 square foot facility in Pleasant Grove. Also a Walmart Neighborhood Market was recently opened. These and other projects will lead to increases in both sales and property taxes. We believe there is reason for optimism in the City's tax base.

Fire Equipment

In an effort to consolidate our debt and retain properly functioning equipment, the City has funded a project to refurbish three ambulances, purchase a used, but completely refurbished, fire engine and refinance the City's ladder truck. By combining all five of these pieces of equipment, the City was able

to take advantage of a very good interest rate and secure quality equipment for several years. Refurbishing existing equipment has a tremendous savings over purchasing new equipment.

Employee Costs

Without question, the ability of Pleasant Grove to provide quality services to its residents is centered around maintaining a quality workforce. This budget includes a pay increase of 2% for City employees. Also included in this budget is funding for a City Planner. This position was eliminated with budget cuts in 2011. However, with the increased development and activity occurring in the City, the position is greatly needed.

Another major factor in personnel costs is health insurance premiums. The City has offset a portion of the cost of these premiums by implementing a small increase to the employees' contribution to the City's HMO plan. I believe we have maintained a balance between taking care of the City's employees and not allowing personnel costs to consume too much of the City budget. For the upcoming fiscal year, we anticipate personnel costs will consume 74% 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.

Furthermore, the City has recently completed a study identifying future revenue streams and estimated dollar amounts in the Grove commercial district. This study will assist the City in developing long-term financial plans and planning for future general government expenditures.

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 \$125,000 for the construction of a new softball diamond at Shannon Field, \$90,000 for parks maintenance equipment, and \$48,500 for remodeling and repairs at the Library.

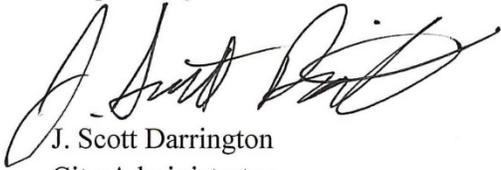
Most other capital-related expenditures will occur to fund repair and improvements to the City's utility infrastructure. These projects include: water line replacements, sewer line re-linings, and installation of a turbine at the mouth of Battle Creek Canyon that will produce electricity. 50% of the funding for the turbine project will come from a grant from the Department of Energy.

Conclusion

The future is bright for Pleasant Grove City. Our commercial development should see growth after a few years of stagnation. Soon additional sales tax and property tax will follow. The City remains committed to increasing our tax base by having economic development be our #1 priority. This future tax base will allow the city to update current amenities and possibly add further amenities in the future.

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

Respectfully submitted,



J. Scott Darrington
City Administrator

Pleasant Grove City Mayor & Council



Mayor Mike Daniels



Cindy Boyd



Dianna Andersen



Cyd LeMone

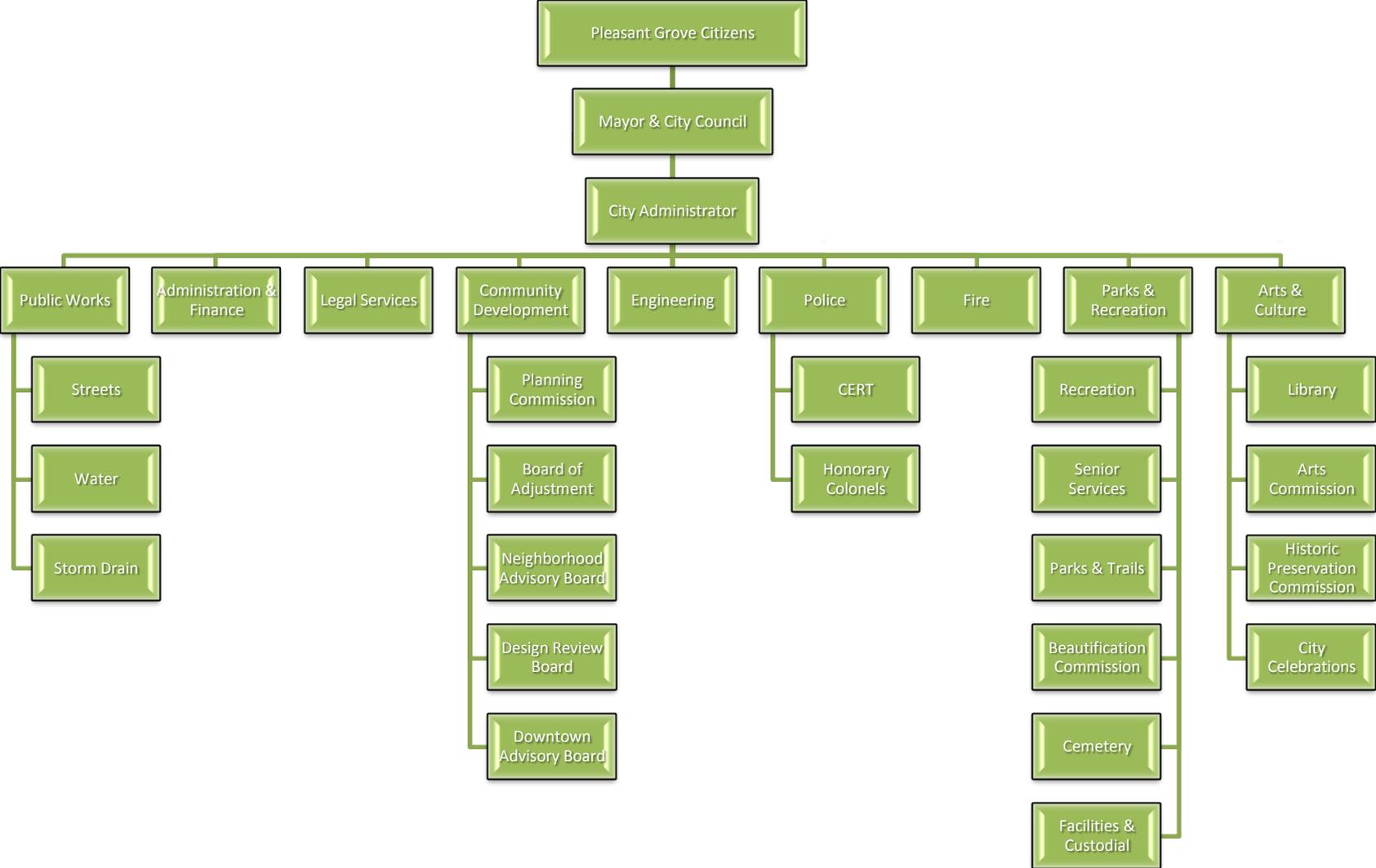


Jay Meacham



Ben Stanley

Pleasant Grove City Organization Chart



Summary Information

Pleasant Grove



Utah's City of Trees

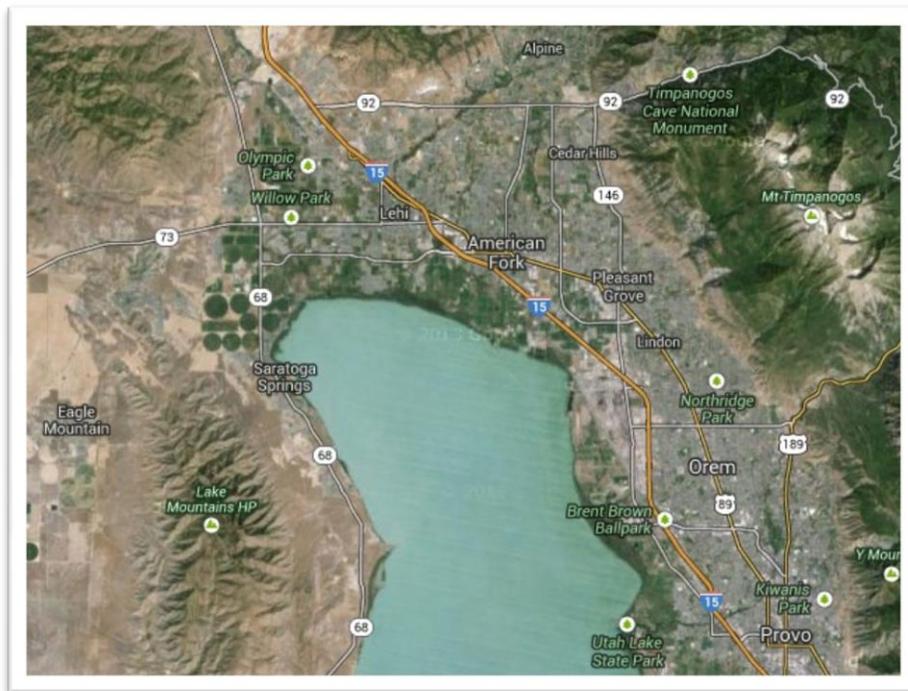


Community Profile



Geography

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



Form of Government

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

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

Pleasant Grove History

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

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

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

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

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

Budget Management Guidelines



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

- **Fiscal Procedures.** Pleasant Grove's accounting and budgeting procedures are consistent with those established by the State's Fiscal Procedures Act, the Governmental Accounting Standards Board, and guidelines recommended by the Government Finance Officers Association. The City will undergo an independent audit each year and will work quickly to remedy any findings identified through this audit.
- **Investment Policy.** All investments will be made in strict conformance with the Utah Money Management Act, which governs the investment of public funds. In its investments, the City seeks to maintain liquidity so that cash is available as needed for operating expenses. The City seeks to maximize its yield from investments, but not at the expense of security and liquidity.
- **Fund Balance.** 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 4% of General Fund revenue to fund a capital replacement fund. Additionally, any unspent funds from the maximum established by debt affordability guidelines may be used towards the capital replacement fund.
- **Personnel Planning.** Personnel costs are by far the largest expenditure in the General Fund. The City must manage personnel costs closely in order to maintain a properly paid workforce without allowing costs to become unmanageable. A guideline has been established that would set a target of no more than 75% of general fund expenditures to be spent on personnel costs.
- **Council Reports.** In order for the City Council to properly fulfill their duty as elected officers, regular reporting must be provided. City staff will issue a report quarterly to the City Council, which provides information on City revenues, expenditures, and a comparison to budget.
- **Annual Reports.** The City will prepare an annual financial report as well as an annual budget report, which will be posted to the City's website. Additionally, a summary of these reports will be prepared for the purpose of providing the public an easy to read report in "plain language" expressing the financial position and activities of the City.
- **Balanced Budget.** Utah State law requires each budget to be balanced. This is defined as all anticipated revenues must equal expenditures. Use of fund balance can be used as an anticipated revenue as long as funds are available.

Revenue and Taxation

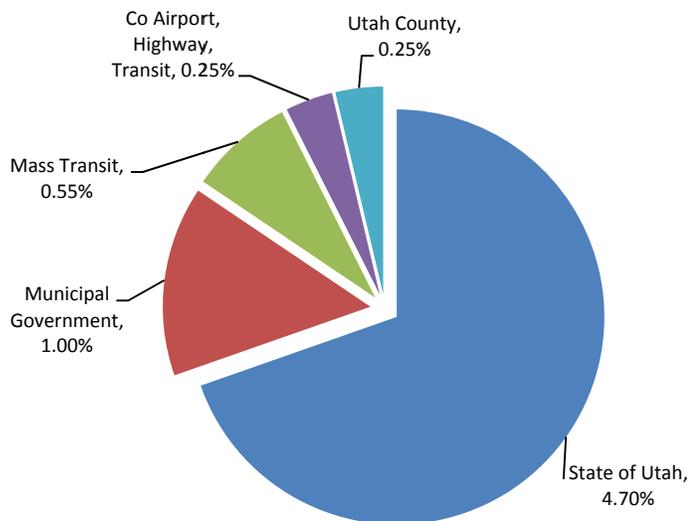


This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent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

General Activities

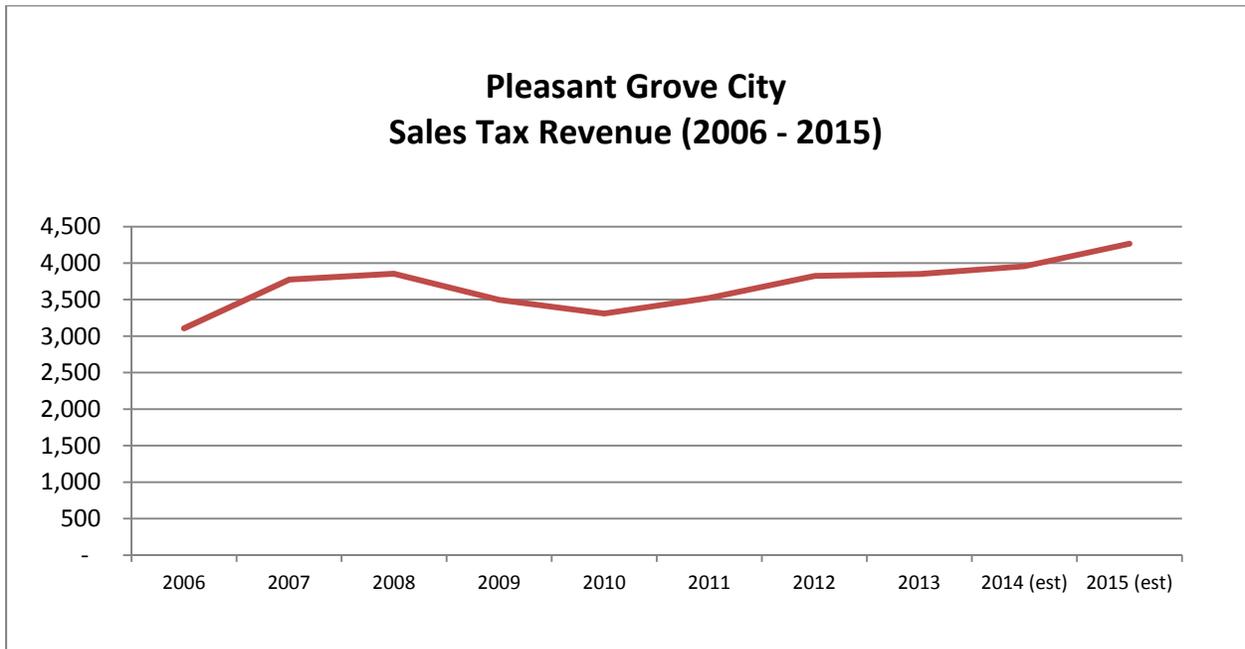
General activities include those functions most typically associated with a municipal government. These include police, fire, streets, parks, recreation, and community development. While some services provided by these functions are associated with a fee for use, the vast majority are not. Rather, they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

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



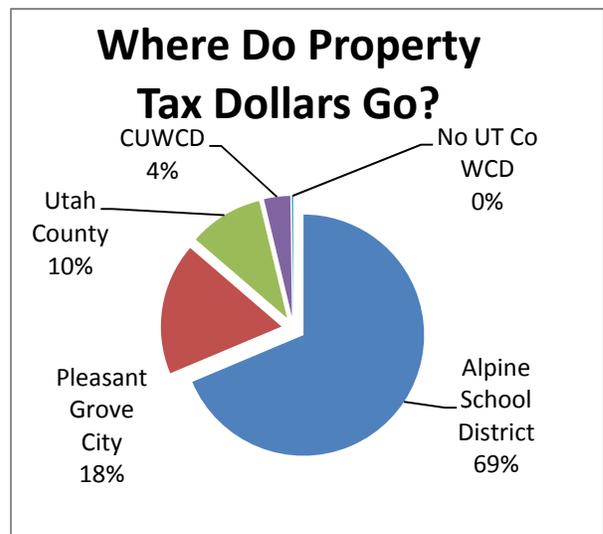
All taxable sales that take place in Pleasant Grove are taxed at a rate of 6.75%. 1% of the 6.75% is distributed to local taxing entities. According to the formula established by the State, one-half of this 1% is distributed directly to the local taxing entity in which the sale occurred. The other half is put into a statewide pool and distributed based on the population of all local taxing entities. Pleasant Grove has a large population relative to its taxable sales and thus receives in excess of \$1 for every dollar of sales tax collected in the City. For the year ending June 30, 2013, Pleasant Grove received \$1.87 for every \$1.00 of local option sales tax collected in the City.

Prior to this year, the highest amount of sales tax received by Pleasant Grove City occurred in fiscal year 2008. That year, the City received \$3,855,044 in revenue from sales tax. The following years witnessed lower sales tax revenue, but revenues have been steadily increasing since 2010. Anticipated sales tax revenue for fiscal year 2014 is \$4,024,119, which is 4.39% higher than the amount received in 2008. Sales tax revenue collections, for the past ten years, are shown on the graph below.



Evaluating sales tax collections through March 2014, the City has received 5.38% more in sales tax revenues than the same months in the previous year. Based on trends, the City is forecasting sales tax revenues of \$4,265,334 for FY 2015, which is \$241,215 higher than the 2014 forecast.

Property Tax. Pleasant Grove’s second largest source of revenue is property tax, which represents 25% of total general fund revenue. Property tax is a much more stable revenue source than sales tax, and thus year-to-year fluctuations in revenue are relatively small. Property taxes are distributed to school districts, municipalities, counties, and special districts. The chart to the right illustrates the relative percentage of each Pleasant Grove resident’s property tax distributed to individual taxing entities.



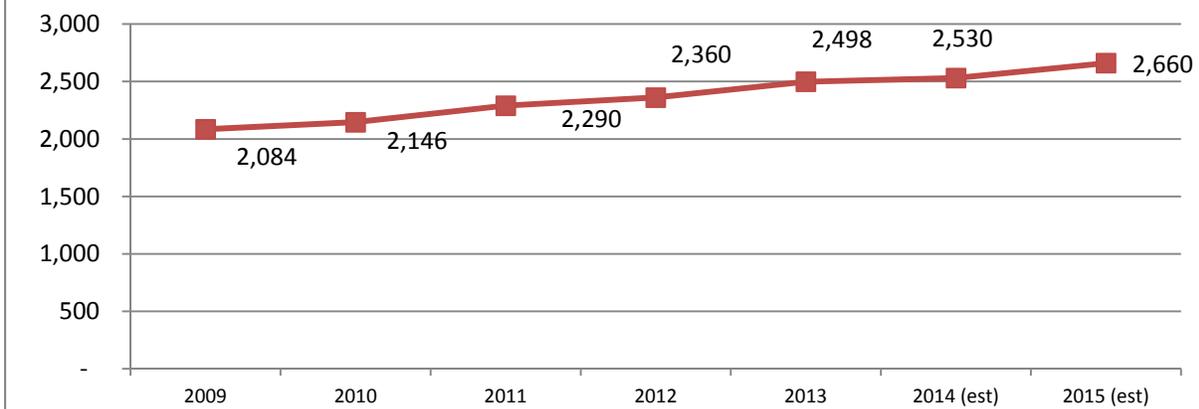
For the 2013-2014 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of 1.2669% of the taxable value their home. Pleasant Grove City will receive 17.66% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45% exemption in taxable value for a taxpayer's primary residence. Thus, Pleasant Grove City would receive property tax totaling \$276.83 from a home with a market value of \$235,000.

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 on the next page illustrates, property tax revenues have remained steady even during the recent tumultuous economic times.

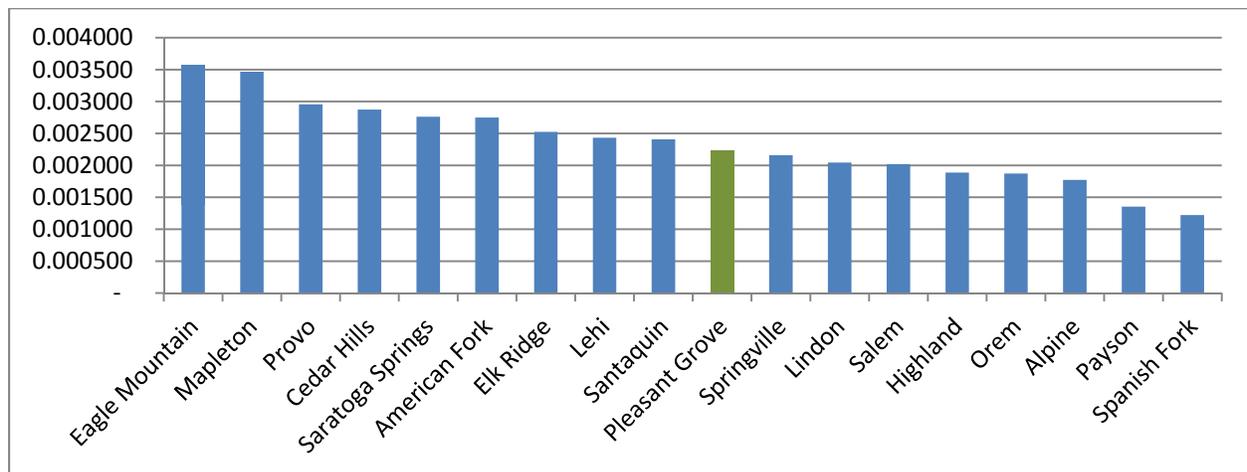
Pleasant Grove City Property Tax Revenue (2009 - 2015)



Below is a chart showing the tax rates for cities in Utah County for the 2014 tax year. The average property tax for the cities shown below is .002323 and the median is .002350. Pleasant Grove’s rate for the 2014-2015 fiscal year is .001997.

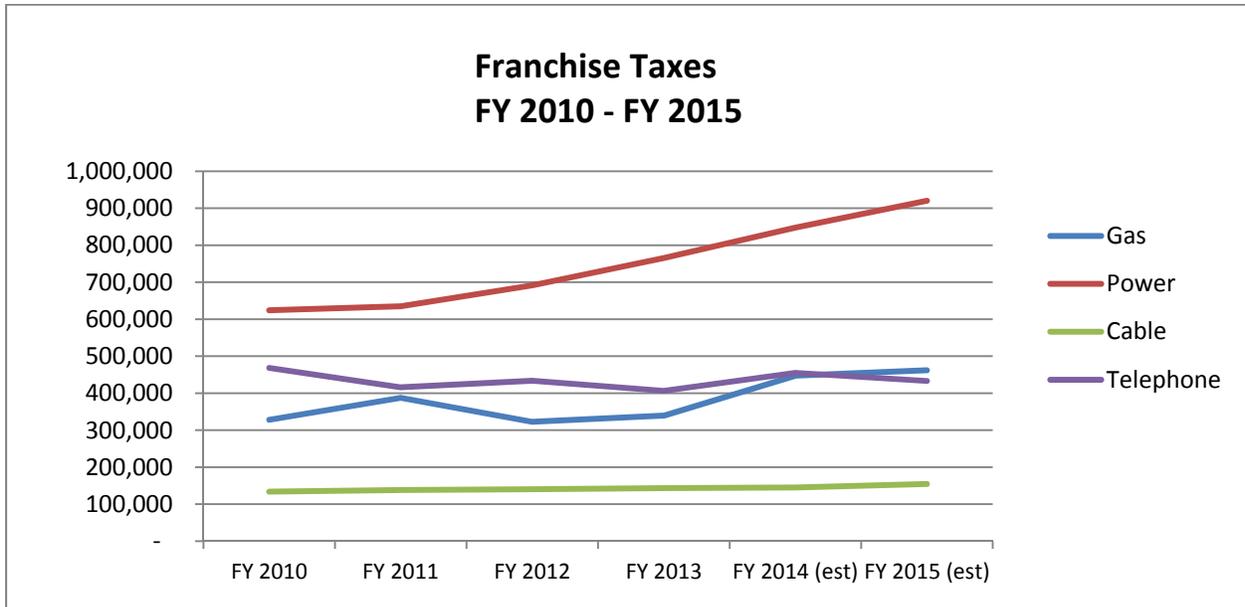
Property Tax Comparison – Tax Year 2014

Utah County



Franchise Tax. The City also collects franchise taxes from utilities which use the City’s infrastructure right-of-way. The four utilities on which this fee is collected are: Natural Gas, Electricity, Cable TV, and Telephone. State law limits the amount of the franchise fee for natural gas and electricity to 6% and the amount charged for telephone usage to 3.5%, which is

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



Special Revenue Activities

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

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

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

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

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

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

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

Enterprise Activities

The City maintains 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 | | | | | |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 |
| Base Fee | \$ 10.99 | \$ 12.53 | \$ 14.07 | \$ 15.60 | \$ 17.16 |
| Usage per 1,000 gal | | | | | |
| 0 to 5,000 Gallons | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5,001 to 10,000 Gallons | \$ 1.47 | \$ 1.67 | \$ 1.88 | \$ 2.08 | \$ 2.08 |
| 10,001 to 15,000 Gallons | \$ 2.14 | \$ 2.44 | \$ 2.74 | \$ 3.04 | \$ 3.04 |
| 15,001 to 50,000 Gallons | \$ 3.06 | \$ 3.49 | \$ 3.92 | \$ 4.34 | \$ 4.34 |
| 50,001 and Above | \$ 3.66 | \$ 4.18 | \$ 4.69 | \$ 5.20 | \$ 5.20 |

| Culinary Water Table 121 | | | | | |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 |
| Base Fee | \$ 10.99 | \$ 12.53 | \$ 14.07 | \$ 15.60 | \$ 17.16 |
| Usage per 1,000 gal | | | | | |
| 0 to 5,000 Gallons | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5,001 to 10,000 Gallons | \$ 1.47 | \$ 1.67 | \$ 1.88 | \$ 2.08 | \$ 2.08 |
| 10,001 to 15,000 Gallons | \$ 1.59 | \$ 1.82 | \$ 2.04 | \$ 2.26 | \$ 2.26 |
| 15,001 to 50,000 Gallons | \$ 1.71 | \$ 1.96 | \$ 2.19 | \$ 2.43 | \$ 2.43 |
| 50,001 to 100,000 Gallons | \$ 1.84 | \$ 2.09 | \$ 2.35 | \$ 2.61 | \$ 2.61 |
| 100,001 and Above | \$ 1.95 | \$ 2.23 | \$ 2.50 | \$ 2.77 | \$ 2.77 |

| Sanitary Sewer | | | | | |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Rate Code | 2011 | 2012 | 2013 | 2014 | 2015 |
| 321 Base Monthly Fee | \$ 18.75 | \$ 20.90 | \$ 23.04 | \$ 23.04 | \$ 24.14 |
| Consumption (1k gal) | \$ 1.86 | \$ 2.08 | \$ 2.29 | \$ 2.29 | \$ 2.29 |

| Pressurized Irrigation | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|
| Rate Code | 2011 | 2012 | 2013 | 2014 | 2015 |
| Residential Rates | | | | | |
| Under .50 Acre | \$ 16.20 | \$ 20.85 | \$ 24.55 | \$ 27.75 | \$ 31.23 |
| .50 Acre to .99 Acre | \$ 19.44 | \$ 24.96 | \$ 29.37 | \$ 33.65 | \$ 37.87 |
| 1 Acre and Above | \$ 21.60 | \$ 29.07 | \$ 34.25 | \$ 39.54 | \$ 44.50 |
| Commercial Rates | | | | | |
| For commercial parcels in excess of 1.5 irrigable ac. - including schools, churches, and agricultural uses | | | | | |
| Base Fee | | \$ 29.07 | \$ 34.25 | \$ 39.54 | \$ 44.50 |
| Per Sq Ft ('000s) | | \$ 0.2035 | \$ 0.4070 | \$ 0.6104 | \$ 0.6870 |
| - Area over 1.50 Acres | | | | | |

| Storm Drain | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| Rate Code | 2011 | 2012 | 2013 | 2014 | 2015 |
| 990 ESU | \$ 5.37 | \$ 7.74 | \$ 10.11 | \$ 12.47 | \$ 13.09 |

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 following the City's fiscal year end.

Consolidated Budget

All Governmental Funds
2014-2015 City Budget

| | General Fund | Special Revenue Funds | Capital Project Funds | Debt Service | FY 2015 Budget Total | FY 2014 Final Budget | FY 2013 Actual |
|------------------------------------|-------------------|-----------------------------|-----------------------------|------------------|-------------------------|-------------------------|-------------------|
| Revenues | | | | | | | |
| Taxes & Special Assessments | 9,425,334 | 395,000 | - | 320,082 | 10,140,416 | 9,791,815 | 9,369,556 |
| Licenses & Permits | 658,750 | - | - | - | 658,750 | 510,750 | 479,981 |
| Intergovernmental Revenues | 1,027,000 | 7,800 | - | - | 1,034,800 | 1,246,733 | 1,141,007 |
| Charges for Services | 919,900 | 1,357,271 | - | - | 2,277,171 | 2,386,882 | 2,155,564 |
| Fines and Forfeitures | 480,500 | - | - | - | 480,500 | 480,500 | 414,271 |
| Other Revenues | 250,889 | 3,750 | - | - | 254,639 | 242,018 | 352,004 |
| Developer Payments | - | 1,560,127 | 346,684 | - | 1,906,811 | 2,061,771 | 2,415,339 |
| Class C Reserve Funds | 245,366 | - | - | - | 245,366 | 379,063 | - |
| Proceeds from Debt Issuance | - | - | 1,221,494 | - | 1,221,494 | 105,000 | 279,681 |
| Use of Fund Balance | (9,625) | (163,143) | 239,058 | 3,300 | 69,590 | 122,999 | - |
| Transfers | (1,908,655) | 541,560 | 188,368 | 1,117,747 | (60,980) | (1,129) | - |
| Total Budgeted Revenue | 11,089,459 | 3,702,365 | 1,995,604 | 1,441,129 | 18,228,557 | 17,326,402 | 16,607,403 |
| Expenditures | | | | | | | |
| Operations | | | | | | | |
| Salaries & Wages | 5,984,495 | 1,248,911 | - | - | 7,233,406 | 7,105,379 | 6,546,387 |
| Employee Benefits | 3,277,928 | 190,922 | - | - | 3,468,850 | 3,292,435 | 2,867,990 |
| Operating Expenditures | 3,157,872 | 703,626 | - | 3,300 | 3,864,798 | 4,195,256 | 3,929,433 |
| Overhead Allocation | (1,955,139) | - | - | - | (1,955,139) | (1,880,139) | (1,779,332) |
| Equipment and Capital Improvements | 624,303 | - | 1,404,669 | - | 2,028,972 | 1,976,696 | 1,078,491 |
| Debt Service Payments | - | 1,558,906 | 590,935 | 1,437,829 | 3,587,670 | 3,425,564 | 3,357,523 |
| Contribution to Fund Balance | - | - | - | - | - | - | - |
| Total Budgeted Expenditures | 11,089,459 | 3,702,365 | 1,995,604 | 1,441,129 | 18,228,557 | 18,115,191 | 16,000,492 |

Consolidated Budget

Enterprise Funds
2014-2015 City Budget

| | Water | Sewer | Storm Drain | Sanitation | FY 2015 Budget Total | FY 2014 Final Budget | FY 2013 Actual |
|--|------------------|------------------|------------------|------------------|-------------------------|-------------------------|-------------------|
| Operating Revenues | | | | | | | |
| Charges for Services | 5,915,827 | 4,497,352 | 1,537,000 | 1,428,443 | 13,378,622 | 12,542,599 | 11,799,554 |
| Other Operating Revenue | 46,208 | 1,500 | - | - | 47,708 | 190,323 | 2,568 |
| Total Operating Revenues | 5,962,035 | 4,498,852 | 1,537,000 | 1,428,443 | 13,426,330 | 12,732,922 | 11,802,122 |
| Operating Expenses | | | | | | | |
| Salaries & Wages | 378,449 | 332,145 | 159,787 | - | 870,381 | 819,000 | 705,771 |
| Employee Benefits | 200,663 | 195,240 | 114,009 | - | 509,912 | 497,275 | 396,759 |
| Operating Expenses | 2,274,482 | 3,411,091 | 414,633 | 1,404,057 | 7,504,263 | 7,127,131 | 7,156,170 |
| Depreciation | 1,401,868 | 271,555 | 251,834 | - | 1,925,257 | 2,000,000 | 1,925,256 |
| Total Operating Expenses | 4,255,462 | 4,210,031 | 940,263 | 1,404,057 | 10,809,813 | 10,443,406 | 10,183,956 |
| Operating Income/(Loss) | 1,706,573 | 288,821 | 596,737 | 24,386 | 2,616,517 | 2,289,516 | 1,618,166 |
| Non-Operating Revenues/(Expenses) | | | | | | | |
| Impact Fees | 800,000 | 100,000 | 3,500 | - | 903,500 | 265,000 | 1,292,974 |
| Other Contributions | 100,000 | 300,000 | 500,000 | - | 900,000 | - | 1,433,178 |
| Interest Income | 5,000 | 10,000 | 12,478 | - | 27,478 | 11,000 | 35,156 |
| Interest Expense | (1,298,899) | (12,032) | (435,835) | - | (1,746,766) | (1,437,282) | (1,329,212) |
| Other Revenues/(Expenses) | - | - | - | - | - | (42,541) | (5,371) |
| Total Non-Operating Revenues/(Expenses) | (393,899) | 397,968 | 80,143 | - | 84,212 | (1,203,823) | 1,426,725 |
| Transfers In/(Out) | (7,147) | (6,873) | 75,000 | - | 60,980 | 1,129 | - |
| Change in Net Assets | 1,305,527 | 679,916 | 751,880 | 24,386 | 2,761,709 | 1,086,822 | 3,044,891 |

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.

2014-2015 Budget Calendar



| EVENT | DATE |
|----------------------------------|--------------------|
| Budget Workshop | February 7-8, 2014 |
| Budget Work Session | March 26, 2014 |
| Budget Work Session | April 1, 2014 |
| Budget Work Session | April 29, 2014 |
| Tentative Budget Adoption | May 6, 2014 |
| Budget Work Session | May 27, 2014 |
| Public Hearing | June 10, 2014 |
| Final Budget Adoption | June 17, 2014 |

| JUNE 2014 | | | | | | |
|-----------|--------|---------|-----------|----------|--------|----------|
| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

Pleasant Grove City Budget 2014-2015

Pleasant Grove



Utah's City of Trees



General Fund



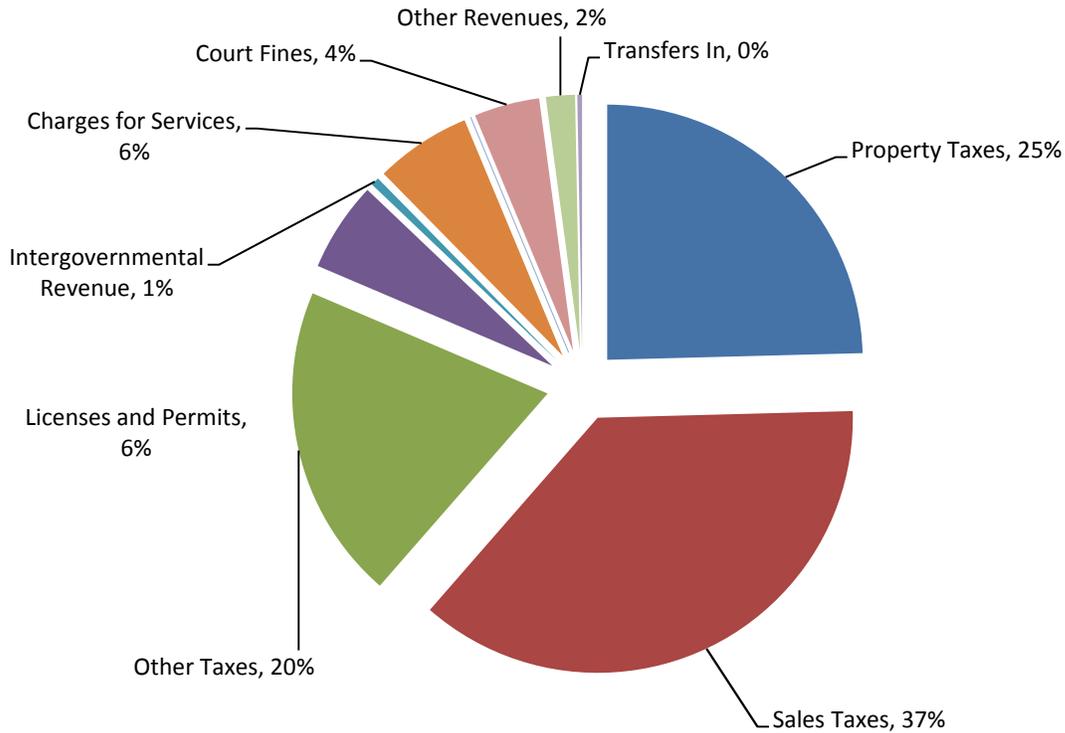
The General Fund pays for those functions typically associated with a municipal government (e.g. police, fire, streets, parks, recreation, and community development). The General Fund usually receives its revenues from taxes collected.

Revenues

General Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Revenues | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|---------------------------------|-----------------------------|
| General Fund Revenues | | | | | |
| Property Taxes | 2,835,776 | 2,715,000 | 2,715,000 | 2,630,000 | 2,845,000 |
| Sales Taxes | 3,848,755 | 3,965,334 | 3,965,334 | 3,997,033 | 4,265,334 |
| Other Taxes | 1,970,290 | 2,240,000 | 2,240,000 | 2,291,012 | 2,315,000 |
| Licenses and Permits | 479,981 | 340,750 | 425,750 | 735,750 | 658,750 |
| Intergovernmental Revenue | 141,809 | 62,000 | 89,388 | 99,000 | 62,000 |
| Charges for Services | 609,457 | 628,900 | 628,900 | 834,400 | 704,900 |
| Administrative Fees | 1,779,332 | 1,880,139 | - | - | - |
| Court Fines | 414,271 | 480,500 | 480,500 | 452,000 | 480,500 |
| Other Revenues | 244,438 | 212,189 | 225,115 | 191,472 | 212,189 |
| Transfers In | 115,000 | 43,860 | 43,860 | 43,860 | 33,860 |
| Use of Fund Balance | | | | | |
| Total General Fund Revenues | 12,439,109 | 12,568,673 | 10,813,849 | 11,274,530 | 11,577,537 |

General Fund Revenues



Operational Department Descriptions



Arts & Culture

The Arts and Culture Department is comprised of the following departments, boards, and commissions: Arts Commission, Historical Preservation Commission, Library and Library Board, and the 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 programs, and celebrate Strawberry Days and other city events. All of this is made possible by many volunteers and dedicated city staff.

Community Development

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

Fire

The Pleasant Grove Fire Department provides fire and paramedic services to the citizenry. A highly trained staff of 15 full time and 29 part time firefighter paramedics responds to calls 24 hours a day from a single centrally located fire station. A legacy of service lasting over one hundred years drives us to provide the best fire and paramedic professional services possible. Chief Marc Sanderson continually evaluates the fire department service model and provides direction in our efforts of service excellence. Pleasant Grove Fire Department is a model fire department with firefighters and paramedics who are proud and honored to serve.

Parks & Recreation

Parks and Recreation – 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. This is accomplished by many volunteers and dedicated staff working as part of various departments, commissions and volunteer organizations.

Police

The Police Department has the responsibility of enforcing all state and local laws, and is charged with providing emergency response to the citizens of Pleasant Grove. Police officers are available 24 hours a day, seven days a week, through our full-time dispatch center, and respond to calls for service, crime prevention, criminal activity investigation, suspect apprehension, traffic collision investigation, City Code violation enforcement, and animal services provision. The Department consists of 26 sworn full-time officers, 4 sworn part-time officers, 2 part-time animal control officers, 3 volunteer sworn reserve officers, 4 volunteer civilian officers, 25 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, 26

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: (1) Sewer & Water (2) Streets and (3) 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

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|----------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Mayor & City Council | | | | | |
| Salaries & Wages | 54,000 | 56,200 | 59,200 | 59,200 | 59,200 |
| Benefits | 101,398 | 100,900 | 116,900 | 116,900 | 122,400 |
| Operating Expenditures | 9,884 | 28,500 | 28,500 | 30,460 | 28,500 |
| Total Mayor & Council | 165,282 | 185,600 | 204,600 | 206,560 | 210,100 |
| Municipal Court | | | | | |
| Salaries & Wages | 130,183 | 135,106 | 136,106 | 136,106 | 142,750 |
| Benefits | 33,934 | 44,005 | 39,005 | 39,005 | 48,150 |
| Operating Expenditures | 147,943 | 134,500 | 134,500 | 138,030 | 134,500 |
| Total Municipal Court | 312,061 | 313,611 | 309,611 | 313,141 | 325,400 |
| Other Expenditures | | | | | |
| Fox Hollow Contribution | - | - | - | - | 215,000 |
| Prop/Liability Insurance | - | - | - | - | 275,000 |
| Technology | - | - | - | - | 116,520 |
| Operating Expenditures | 859,259 | 954,748 | 957,790 | 918,254 | 371,150 |
| Total Other Expenditures | 859,259 | 954,748 | 957,790 | 918,254 | 977,670 |
| Legal | | | | | |
| Salaries & Wages | 140,339 | 139,104 | 134,800 | 167,104 | 194,716 |
| Benefits | 46,815 | 51,025 | 49,200 | 53,825 | 74,900 |
| Operating Expenditures | 44,046 | 68,480 | 68,480 | 36,030 | 37,480 |
| Total Legal | 231,200 | 258,609 | 252,480 | 256,959 | 307,096 |
| Physical Facilities | | | | | |
| Salaries & Wages | - | - | - | - | 19,058 |
| Benefits | - | - | - | - | 1,887 |
| Operating Expenditures | 243,561 | 220,404 | 220,404 | 238,794 | 196,820 |
| Total Physical Facilities | 243,561 | 220,404 | 220,404 | 238,794 | 217,765 |
| Administrative Services | | | | | |
| Salaries & Wages | 537,332 | 589,000 | 589,000 | 589,000 | 629,000 |
| Benefits | 222,420 | 273,400 | 265,400 | 265,400 | 294,350 |
| Operating Expenditures | 59,130 | 84,360 | 84,360 | 66,550 | 84,360 |
| Total Administrative Serv | 818,882 | 946,760 | 938,760 | 920,950 | 1,007,710 |

General Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|--------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Engineering | | | | | |
| Salaries & Wages | 113,680 | 109,150 | 109,150 | 122,000 | 125,700 |
| Benefits | 40,922 | 43,425 | 43,425 | 43,475 | 47,850 |
| Operating Expenditures | 480,340 | 294,925 | 379,925 | 433,400 | 294,925 |
| Total Community Develop | 634,942 | 447,500 | 532,500 | 598,875 | 468,475 |
| Community Development | | | | | |
| Salaries & Wages | 329,404 | 293,900 | 335,500 | 335,000 | 387,160 |
| Benefits | 182,000 | 205,425 | 182,900 | 180,000 | 230,250 |
| Operating Expenditures | 40,921 | 45,116 | 48,616 | 45,000 | 65,116 |
| Total Community Develop | 552,325 | 544,441 | 567,016 | 560,000 | 682,526 |
| Police | | | | | |
| Salaries & Wages | 1,647,207 | 1,738,920 | 1,723,920 | 1,711,920 | 1,746,920 |
| Benefits | 1,028,649 | 1,170,070 | 1,148,070 | 1,096,070 | 1,242,620 |
| Operating Expenditures | 380,441 | 330,800 | 349,209 | 347,600 | 330,800 |
| Total Police | 3,056,297 | 3,239,790 | 3,221,199 | 3,155,590 | 3,320,340 |
| Fire | | | | | |
| Salaries & Wages | 1,062,408 | 1,122,488 | 1,101,801 | 1,101,801 | 1,145,864 |
| Benefits | 492,196 | 512,850 | 525,850 | 525,850 | 514,800 |
| Operating Expenditures | 202,417 | 181,500 | 186,217 | 192,550 | 181,500 |
| Total Fire | 1,757,021 | 1,816,838 | 1,813,868 | 1,820,201 | 1,842,164 |
| Animal Control | | | | | |
| Salaries & Wages | 32,126 | 36,000 | 36,000 | 33,000 | 36,700 |
| Benefits | 4,308 | 3,650 | 3,650 | 4,250 | 3,750 |
| Operating Expenditures | 51,814 | 63,500 | 63,500 | 57,750 | 63,500 |
| Total Animal Control | 88,248 | 103,150 | 103,150 | 95,000 | 103,950 |
| Economic Development | | | | | |
| Salaries & Wages | - | 10,000 | 10,000 | 2,500 | 10,000 |
| Benefits | - | 1,015 | 1,015 | 600 | 1,015 |
| Operating Expenditures | - | 77,400 | 79,400 | 40,000 | 77,400 |
| Total Animal Control | - | 88,415 | 90,415 | 43,100 | 88,415 |

General Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|--------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Streets | | | | | |
| Salaries & Wages | 181,301 | 201,720 | 196,000 | 203,720 | 207,214 |
| Benefits | 102,589 | 118,640 | 108,040 | 114,550 | 124,350 |
| Operating Expenditures | 201,528 | 223,006 | 223,006 | 204,990 | 223,005 |
| Total Streets | 485,418 | 543,366 | 527,046 | 523,260 | 554,569 |
| Library | | | | | |
| Salaries & Wages | 352,033 | 372,340 | 358,000 | 371,340 | 371,000 |
| Benefits | 84,080 | 106,425 | 93,875 | 77,625 | 100,600 |
| Operating Expenditures | 142,647 | 144,004 | 144,004 | 139,600 | 146,254 |
| Total Library | 578,760 | 622,769 | 595,879 | 588,565 | 617,854 |
| Senior Citizen Center | | | | | |
| Salaries & Wages | 36,169 | 39,250 | 38,400 | 39,250 | 40,100 |
| Benefits | 3,461 | 3,900 | 3,950 | 3,900 | 4,100 |
| Operating Expenditures | 6,706 | 4,200 | 4,300 | 4,090 | 4,200 |
| Total Sr Citizen Center | 46,335 | 47,350 | 46,650 | 47,240 | 48,400 |
| Parks | | | | | |
| Salaries & Wages | 441,926 | 446,880 | 469,401 | 433,380 | 448,878 |
| Benefits | 211,855 | 228,600 | 232,350 | 227,700 | 242,600 |
| Operating Expenditures | 179,758 | 143,391 | 219,511 | 152,732 | 151,342 |
| Total Parks | 833,538 | 818,871 | 921,262 | 813,812 | 842,820 |
| Recreation | | | | | |
| Salaries & Wages | 146,592 | 146,000 | 137,000 | 159,587 | 165,000 |
| Benefits | 83,287 | 91,550 | 87,100 | 91,550 | 103,300 |
| Operating Expenditures | 37,415 | 52,150 | 38,250 | 41,423 | 48,500 |
| Total Recreation | 267,294 | 289,700 | 262,350 | 292,560 | 316,800 |
| Leisure Services | | | | | |
| Salaries & Wages | 84,643 | 88,000 | 86,050 | 87,000 | 91,000 |
| Benefits | 40,934 | 41,600 | 40,300 | 43,200 | 45,300 |
| Operating Expenditures | 12,504 | 17,100 | 22,850 | 15,450 | 11,950 |
| Total Leisure Services | 138,081 | 146,700 | 149,200 | 145,650 | 148,250 |

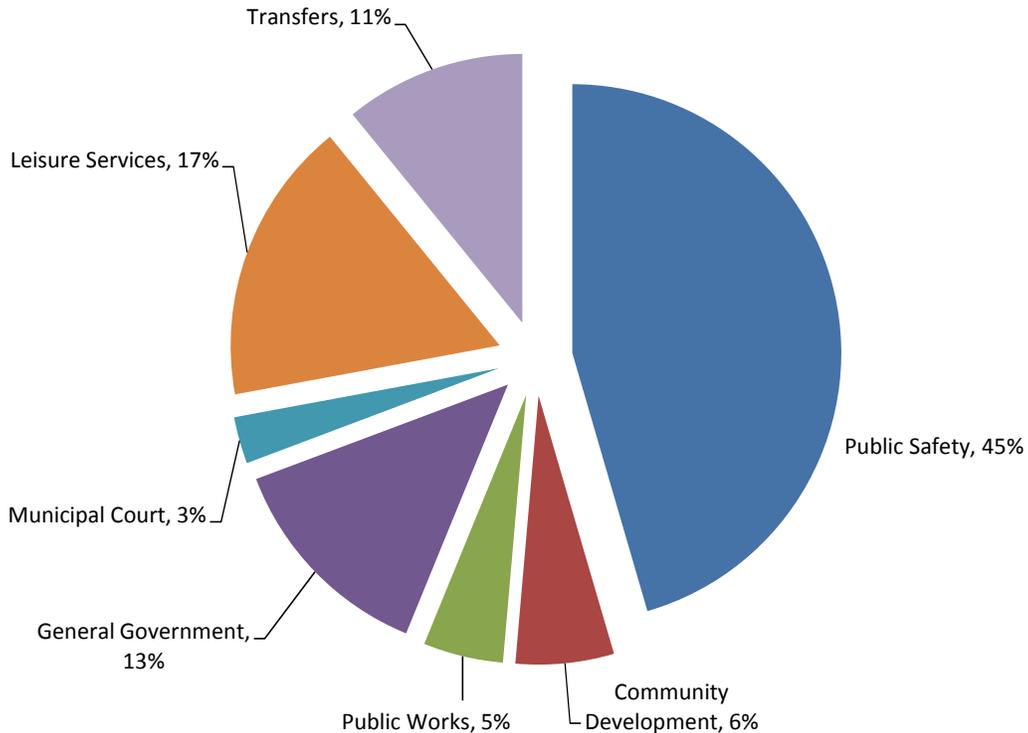
General Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|-------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Custodial Services | | | | | |
| Salaries & Wages | 93,919 | 128,140 | 116,400 | 113,000 | 133,000 |
| Benefits | 30,558 | 36,475 | 33,950 | 33,650 | 39,030 |
| Operating Expenditures | 20,878 | 22,477 | 19,477 | 18,411 | 22,750 |
| Total Custodial Services | 145,355 | 187,092 | 169,827 | 165,061 | 194,780 |
| Admin Allocation | - | - | (1,880,139) | (1,888,817) | (1,955,139) |
| Total Operating Expenditures | 11,213,859 | 11,775,714 | 10,003,868 | 9,814,756 | 10,319,945 |

General Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Revenues | Beginning FY 2015 Budget |
|--|----------------------|----------------------------|---------------------------|---------------------------------|-----------------------------|
| Transfer To: | | | | | |
| Economic Development | 132,840 | - | 132,837 | 132,837 | - |
| Capital Equipment | 450,456 | 461,450 | 450,450 | 450,450 | 456,032 |
| Capital Projects | - | - | - | 502,425 | - |
| E911 | 63,096 | 188,100 | 63,100 | 63,100 | 321,250 |
| Debt Service | - | - | - | 28,089 | - |
| Class C Road Funds | | 195,000 | 195,000 | 195,000 | 195,000 |
| Recreation Programs | 36,888 | 54,886 | 36,886 | 36,886 | 90,146 |
| Swimming Pool | 168,000 | 168,000 | 168,000 | 168,000 | 172,552 |
| Cultural Arts | 17,616 | 22,612 | 17,612 | 17,612 | 22,612 |
| Total Transfers | 868,895 | 1,090,048 | 1,063,885 | 1,594,399 | 1,257,592 |
| Total Operating Expenditures | 11,213,859 | 11,775,714 | 10,003,868 | 9,814,756 | 10,319,945 |
| Total Contribution to/(Use of) FB | 356,355 | (297,089) | (253,904) | (134,625) | 0 |
| Beginning Fund Balance | 2,600,355 | 2,956,710 | 2,956,710 | 2,956,710 | 2,822,085 |
| Ending Fund Balance | 2,956,710 | 2,659,620 | 2,702,805 | 2,822,085 | 2,822,085 |

General Fund Expenditures



Class C Road Fund

General Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Class C Road Funds | 990,987 | 965,000 | 965,000 | 965,000 | 965,000 |
| Miscellaneous Revenues | 7,467 | 5,000 | 5,000 | 5,000 | 5,000 |
| Transfer from General Fund | | 195,000 | 195,000 | 195,000 | 195,000 |
| Total Revenues | 998,454 | 1,165,000 | 1,165,000 | 1,165,000 | 1,165,000 |
| Expenditures | | | | | |
| Operating Expenditures | 7,602 | 35,000 | 35,000 | 15,000 | 35,000 |
| Lease Payments | 31,903 | 25,000 | 25,000 | 110,971 | 25,000 |
| Road Maintenance | 257,500 | 717,500 | 717,500 | 513,332 | 717,500 |
| Transfer to Debt Service | 769,388 | 766,563 | 766,563 | 766,563 | 766,563 |
| Total Expenditures | 1,066,393 | 1,544,063 | 1,544,063 | 1,405,866 | 1,544,063 |
| Contribution to/(Use of) FB | (67,939) | (379,063) | (379,063) | (240,866) | (379,063) |
| Beginning Fund Balance | 1,739,605 | 1,671,666 | 1,671,666 | 1,671,666 | 1,430,800 |
| Ending Fund Balance | 1,671,666 | 1,292,603 | 1,292,603 | 1,430,800 | 1,051,737 |

Cemetery

General Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Cemetery Opening/Closing | 107,000 | 115,000 | 115,000 | 115,000 | 115,000 |
| Cemetery Lot Sales | 103,200 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Revenues | 210,200 | 215,000 | 215,000 | 215,000 | 215,000 |
| Expenditures | | | | | |
| Salaries and Wages | - | 22,140 | 22,140 | 22,140 | 31,239 |
| Benefits | - | 2,075 | 2,075 | 2,075 | 2,976 |
| Operating Expenditures | 513 | 49,000 | 49,000 | 49,000 | 62,300 |
| Transfer to General Fund | 115,000 | 43,860 | 43,860 | 43,860 | 33,860 |
| Transfer to Storm Drain | - | 75,000 | 75,000 | 75,000 | 75,000 |
| Total Expenditures | 115,513 | 192,075 | 192,075 | 192,075 | 205,375 |
| Contribution to/(Use of) FB | 94,687 | 22,925 | 22,925 | 22,925 | 9,625 |
| Beginning Fund Balance | - | 94,687 | 94,687 | 94,687 | 117,612 |
| Ending Fund Balance | 94,687 | 117,612 | 117,612 | 117,612 | 127,237 |

Risk Management

General Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Unemployment Premiums | 29,396 | 27,500 | 27,500 | 27,500 | 27,500 |
| Total Revenues | 29,396 | 27,500 | 27,500 | 27,500 | 27,500 |
| Expenditures | | | | | |
| Unemployment Expense | 2,438 | 27,500 | 27,500 | 27,500 | 27,500 |
| Total Expenditures | 2,438 | 27,500 | 27,500 | 27,500 | 27,500 |
| Contribution to/(Use of) FB | 26,959 | - | - | - | - |
| Beginning Fund Balance | 56,590 | 83,549 | 83,549 | 83,549 | 83,549 |
| Ending Fund Balance | 83,549 | 83,549 | 83,549 | 83,549 | 83,549 |

Dental

General Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Employee Premiums | 31,945 | 33,700 | 33,700 | 33,700 | 33,700 |
| Employer Premiums | 105,016 | 106,900 | 106,900 | 106,900 | 106,900 |
| | - | - | - | - | - |
| Total Revenues | 136,962 | 140,600 | 140,600 | 140,600 | 140,600 |
| Expenditures | | | | | |
| Dental Claim Payments | 101,251 | 130,000 | 130,000 | 130,000 | 130,000 |
| Total Expenditures | 101,251 | 130,000 | 130,000 | 130,000 | 130,000 |
| Contribution to/(Use of) FB | 35,711 | 10,600 | 10,600 | 10,600 | 10,600 |
| Beginning Fund Balance | 89,841 | 125,552 | 125,552 | 125,552 | 136,152 |
| Ending Fund Balance | 125,552 | 136,152 | 136,152 | 136,152 | 146,752 |

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



Cultural Arts

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

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.

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.

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.

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.

E911

Special Revenue Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| E911 Fees | 211,777 | 370,498 | 370,498 | 210,682 | 215,000 |
| User Fees | - | 159,643 | 159,643 | - | - |
| Interest | 1,663 | 1,500 | 1,500 | 1,500 | 1,500 |
| Other Revenues | 5,756 | 25,000 | 25,000 | - | - |
| Transfer from General Fund | 63,096 | 188,100 | 188,100 | 188,000 | 321,250 |
| Total Revenues | 282,292 | 744,741 | 744,741 | 400,182 | 537,750 |
| Expenditures | | | | | |
| Salaries & Wages | 310,487 | 437,848 | 437,848 | 371,623 | 375,000 |
| Benefits | 76,346 | 184,886 | 184,886 | 87,726 | 107,900 |
| Maintenance | 40,039 | 66,000 | 66,000 | 50,400 | 45,000 |
| Operating Expenditures | 6,156 | 19,500 | 19,500 | 8,445 | 6,850 |
| Equipment | 57,384 | 134,430 | 156,960 | 32,530 | 3,000 |
| Total Expenditures | 490,413 | 842,664 | 865,194 | 550,724 | 537,750 |
| Contribution to/(Use of) FB | (208,121) | (97,923) | (120,453) | (150,542) | - |
| Beginning Fund Balance | 509,940 | 301,819 | 301,819 | 301,819 | 151,277 |
| Ending Fund Balance | 301,819 | 203,896 | 181,366 | 151,277 | 151,277 |

Swimming Pool

Special Revenue Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Swimming Pool Revenues | 195,596 | 206,500 | 206,500 | 206,500 | 200,370 |
| Concessions Sales | 29,355 | 21,000 | 21,000 | 21,000 | 33,000 |
| Transfer from General Fund | 168,000 | 168,000 | 168,000 | 168,000 | 172,552 |
| Total Revenues | 392,951 | 395,500 | 395,500 | 395,500 | 405,922 |
| Expenditures | | | | | |
| Salaries and Wages | 208,257 | 220,000 | 220,000 | 220,000 | 212,000 |
| Benefits | 20,122 | 21,150 | 21,150 | 21,150 | 20,140 |
| Concession Stands | 21,436 | 16,500 | 16,500 | 16,500 | 21,500 |
| Utilities | 53,784 | 57,000 | 57,000 | 57,000 | 60,782 |
| Operating Expenditures | 60,967 | 59,100 | 59,100 | 59,100 | 65,500 |
| Maintenance & Equipment | 22,699 | 21,750 | 21,750 | 21,750 | 26,000 |
| Total Expenditures | 387,265 | 395,500 | 395,500 | 395,500 | 405,922 |
| Contribution to/(Use of) FB | 5,686 | - | - | - | - |
| Beginning Fund Balance | 10,987 | 16,673 | 16,673 | 16,673 | 16,673 |
| Ending Fund Balance | 16,673 | 16,673 | 16,673 | 16,673 | 16,673 |

Cultural Arts

Special Revenue Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Youth Theatre | 67,028 | 64,000 | 64,000 | 64,000 | 64,000 |
| PG Players | 8,068 | 13,000 | 13,000 | 13,000 | 13,000 |
| Utah Children's Choir | 10,122 | 18,900 | 18,900 | 18,900 | 18,900 |
| Race Series | 2,500 | | | | |
| Donations | 274 | - | - | - | - |
| Transfer from General Fund | 17,616 | 22,612 | 22,612 | 22,612 | 22,612 |
| Total Revenues | 105,608 | 118,512 | 118,512 | 118,512 | 118,512 |
| Expenditures | | | | | |
| Arts Council | 7,474 | 8,800 | 8,800 | 8,800 | 8,800 |
| Youth Theatre | 67,095 | 64,000 | 64,000 | 64,000 | 64,000 |
| PG Players | 13,602 | 13,000 | 13,000 | 13,000 | 13,000 |
| Utah Children's Choir | 13,346 | 18,790 | 18,790 | 18,790 | 18,790 |
| Historical Commission | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Other Expenditures | 2,040 | - | - | - | - |
| Total Expenditures | 103,558 | 109,590 | 109,590 | 109,590 | 109,590 |
| Contribution to/(Use of) FB | 2,050 | 8,922 | 8,922 | 8,922 | 8,922 |
| Beginning Fund Balance | 4,768 | 6,819 | 6,819 | 6,819 | 15,741 |
| Ending Fund Balance | 6,819 | 15,741 | 15,741 | 15,741 | 24,663 |

Recreation Programs

Special Revenue Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Recreation Fee Revenues | 605,656 | 620,000 | 620,000 | 620,000 | 625,000 |
| Comm Center Revenues | 365,899 | 358,000 | 358,000 | 358,000 | 375,000 |
| Recreation Concessions | 21,492 | 23,000 | 23,000 | 23,000 | 28,000 |
| Transfer from General Fund | 36,888 | 54,886 | 54,886 | 54,886 | 90,146 |
| Total Revenues | 1,029,936 | 1,055,886 | 1,055,886 | 1,055,886 | 1,118,146 |
| Expenditures | | | | | |
| Salaries & Wages | 642,439 | 648,932 | 648,932 | 648,932 | 661,911 |
| Benefits | 61,926 | 59,934 | 59,934 | 59,934 | 62,882 |
| Program Supplies & Equipment | 159,220 | 121,000 | 121,000 | 121,000 | 150,000 |
| Operating Expenditures | 179,523 | 182,068 | 182,068 | 180,068 | 178,354 |
| Facility Improvements | - | - | 20,000 | 20,000 | - |
| Transfer to Capital Equipment | - | 43,952 | 43,952 | 43,952 | 65,000 |
| Total Expenditures | 1,043,108 | 1,055,886 | 1,075,886 | 1,073,886 | 1,118,146 |
| Contribution to/(Use of) FB | (13,172) | - | (20,000) | (18,000) | (0) |
| Beginning Fund Balance | 32,022 | 18,849 | 18,849 | 18,849 | 849 |
| Ending Fund Balance | 18,849 | 18,849 | (1,151) | 849 | 849 |

Library Grants

Special Revenue Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Title 1 Federal Grants | 8,211 | 7,800 | 7,800 | 7,800 | 7,800 |
| Interest | 233 | 250 | 250 | 250 | 250 |
| Donations | 4,058 | 2,000 | 2,000 | 2,000 | 2,000 |
| Total Revenues | 12,501 | 10,050 | 10,050 | 10,050 | 10,050 |
| Expenditures | | | | | |
| Title 1 Grant Purchases | 9,440 | 7,800 | 7,800 | 7,800 | 7,800 |
| Purchases from Gifts | 111 | 2,250 | 2,250 | 2,250 | 2,250 |
| Total Expenditures | 9,551 | 10,050 | 10,050 | 10,050 | 10,050 |
| Contribution to/(Use of) FB | 2,950 | - | - | - | - |
| Beginning Fund Balance | 52,571 | 55,522 | 55,522 | 55,522 | 55,522 |
| Ending Fund Balance | 55,522 | 55,522 | 55,522 | 55,522 | 55,522 |

Redevelopment Agency

Special Revenue

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Hammond Project | | | | | |
| Tax Increment Revenue | 184,874 | 180,000 | 180,000 | 180,000 | 180,000 |
| Developer Contribution | 1,560,582 | 1,560,127 | 1,560,127 | 1,560,127 | 1,560,127 |
| Interest | 12 | - | - | - | - |
| Total Revenues | 1,745,469 | 1,740,127 | 1,740,127 | 1,740,127 | 1,740,127 |
| Expenditures | | | | | |
| Hammond Project | | | | | |
| Operating Expenditures | 281 | | | | |
| Debt Service Payments | 1,560,582 | 1,560,127 | 1,560,127 | 1,560,127 | 1,558,906 |
| Agent Fees | 1,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| Professional Services | 29,808 | 25,000 | 25,000 | 25,000 | 25,000 |
| Other Expenditures | - | | | | |
| Administrative Fee | | - | - | - | - |
| Total Expenditures | 1,592,171 | 1,587,127 | 1,587,127 | 1,587,127 | 1,585,906 |
| Transfers in/(Out) | | | | | |
| Transfer to General Fund | | - | - | - | - |
| Total Transfers | - | - | - | - | - |
| Contribution to/(Use of) FB | 153,298 | 153,000 | 153,000 | 153,000 | 154,221 |
| Beginning Fund Balance | (139,072) | 14,226 | 14,226 | 14,226 | 167,226 |
| Ending Fund Balance | 14,226 | 167,226 | 167,226 | 167,226 | 321,447 |

Debt Service

Debt Service

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Property Tax Revenue | 318,084 | 320,983 | 318,083 | 318,083 | 320,083 |
| Interest | 163 | 4,500 | - | - | - |
| Bond Proceeds | - | - | - | - | - |
| Bond Premiums | - | - | - | - | - |
| Transfer from Gen Fund | - | - | - | - | - |
| Transfer from Road Impact | 150,000 | 150,000 | 150,000 | 150,000 | 346,684 |
| Transfer from Capital Projects | 200,810 | 195,144 | 200,810 | 200,810 | - |
| Transfer from Sewer | - | - | - | - | - |
| Transfer from Storm Drain | - | - | - | - | - |
| Transfer from Class C | 769,388 | 766,563 | 769,388 | 769,388 | 771,063 |
| Total Revenues | 1,438,445 | 1,437,190 | 1,438,281 | 1,438,281 | 1,437,830 |
| Expenditures | | | | | |
| Principal Payments | 986,000 | 1,024,500 | 986,000 | 986,000 | 1,071,500 |
| Interest on Bonds | 447,779 | 408,190 | 447,781 | 447,781 | 366,329 |
| Bond Agent Fees | 3,300 | 4,500 | 4,500 | 4,500 | 3,300 |
| Bond Issuance Cost | - | - | - | - | - |
| Total Expenditures | 1,437,079 | 1,437,190 | 1,438,281 | 1,438,281 | 1,441,129 |
| Contribution to/(Use of) FB | 1,367 | - | - | - | (3,299) |
| Beginning Fund Balance | 117,338 | 118,705 | 118,705 | 118,705 | 118,705 |
| Ending Fund Balance | 118,705 | 118,705 | 118,705 | 118,705 | 115,406 |

| | Principal | Interest | Total |
|-----------------------|-----------|----------|-----------|
| 2008 Excise Tax Bonds | 645,000 | 126,063 | 771,063 |
| 2008 GO Bonds | 150,000 | 170,083 | 320,083 |
| 2012 Sales Tax | 276,500 | 70,184 | 346,684 |
| | 1,071,500 | 366,329 | 1,437,829 |

Capital Projects



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

Capital Projects

Capital Projects Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Interest Income | 129 | | - | - | |
| Other Grants | - | | 19,069 | 19,069 | |
| Other Income | 80,000 | | - | - | |
| Transfer from Rec Center | - | | 20,000 | 20,000 | |
| Transfer from General Fund | - | 502,425 | 502,425 | 502,425 | |
| Total Revenues | 80,129 | 502,425 | 541,494 | 541,494 | - |
| Expenditures | | | | | |
| Prior Year Projects | | | | | |
| Road Projects | 153,224 | - | 42,724 | 42,724 | - |
| Parks Projects | 69,050 | - | - | - | - |
| Facility Projects | 42,306 | - | - | - | - |
| Public Safety Projects | 10,000 | - | - | - | - |
| Vehicles | 148,740 | - | - | - | - |
| Other Projects | 98,833 | - | 40,000 | 40,000 | - |
| Development Project | - | - | 15,000 | 15,000 | - |
| Transfer to Cap Equipment | 40,000 | - | - | - | 14,500 |
| Transfer to Debt Service | 200,810 | 195,144 | - | - | - |
| Swimming Pool Lining | - | 330,000 | 330,000 | 330,000 | - |
| 1650 W Road Improvements | - | 120,000 | 120,000 | - | - |
| Pipe Plant Fuel Tank | | | 7,000 | 7,000 | - |
| UT County Parks Grant | | | 19,069 | 19,069 | |
| Rec Center Improvements | | | 50,000 | 50,000 | |
| Public Works Phones | | | 15,000 | 15,000 | |
| Shannon Fields | | | | | 124,977 |
| Parks Equipment | | | | | 90,000 |
| Library Repairs | | | | | 48,500 |
| Police Equipment | | | | | 12,200 |
| City Hall Roof | | | | | 27,000 |
| Swimming Pool Improvmnt | | | | | 25,500 |
| Total Expenditures | 762,962 | 645,144 | 638,793 | 518,793 | 342,677 |
| Contribution to/(Use of) FB | (682,833) | (142,719) | (97,299) | 22,701 | (342,677) |
| Beginning Fund Balance | 956,185 | 273,353 | 273,353 | 273,353 | 296,054 |
| Ending Fund Balance | 273,353 | 130,634 | 176,054 | 296,054 | (46,623) |

Impact Fees

Capital Projects

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Recreation Impact Fees | 317,088 | - | 6,500 | 612,718 | - |
| Fire Impact Fees | 30,743 | - | - | 71,094 | - |
| Police Impact Fees | 31,055 | - | - | 71,581 | - |
| Road Impact Fees | 475,871 | 150,000 | 345,144 | 1,249,714 | 346,684 |
| Interest | 2,155 | - | - | 1,137 | - |
| Transfer from Class C | - | - | - | - | - |
| Total Revenues | 856,913 | 150,000 | 351,644 | 2,006,243 | 346,684 |
| Expenditures | | | | | |
| Parks Projects | 6,770 | - | 6,500 | 6,500 | - |
| Fire & EMS Projects | - | - | - | - | - |
| Police Projects | - | - | - | - | - |
| Road Projects | 5,839 | - | - | 487,462 | - |
| Principal Payments | - | - | - | - | - |
| Interest Payments | - | - | - | - | - |
| Transfer to Debt Service | 150,000 | 150,000 | 345,144 | 150,000 | 346,684 |
| Total Expenditures | 162,609 | 150,000 | 351,644 | 643,962 | 346,684 |
| Contribution to/(Use of) FB | 694,303 | - | - | 1,362,282 | - |
| Beginning Fund Balance | (419,952) | 274,351 | 274,351 | 274,351 | 1,636,633 |
| Ending Fund Balance | 274,351 | 274,351 | 274,351 | 1,636,633 | 1,636,633 |

Capital Equipment

Capital Equipment Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|------------------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Lease Proceeds | 279,681 | 105,000 | 105,000 | 105,000 | 1,061,994 |
| Lease Buyback | | | | | 159,500 |
| Transfer from General Fund | 450,456 | 461,450 | 461,450 | 461,450 | 456,032 |
| Transfer from Rec Center | - | 43,952 | 43,952 | 43,952 | 65,000 |
| Transfer from Water | - | 7,071 | 7,071 | 7,071 | 7,147 |
| Transfer from Sewer | - | 6,800 | 6,800 | 6,800 | 6,873 |
| Transfer from General CIP | 40,000 | - | - | - | 14,500 |
| Other Revenue | - | - | - | - | |
| Total Revenues | 770,136 | 624,273 | 624,273 | 624,273 | 1,771,046 |
| Expenditures | | | | | |
| Fleet Purchases | 174,825 | - | 32,243 | 32,243 | 14,500 |
| Copier Purchases | - | - | - | - | |
| Computer Purchases | 39,682 | 40,000 | 40,000 | 40,000 | 40,000 |
| Fitness Equipment Purchase | 71,722 | 65,000 | 65,000 | 65,000 | 65,000 |
| Fire Equipment Purchase | - | - | - | - | 956,994 |
| Fitness Center Lease | - | 43,952 | 43,952 | 43,952 | 44,572 |
| Police Equipment Lease | 126,069 | 131,004 | 131,004 | 131,004 | 297,721 |
| Copier Lease | 13,247 | 12,832 | 12,832 | 12,832 | 38,869 |
| Computer Lease | 32,949 | 40,191 | 40,191 | 40,191 | 50,814 |
| Public Works Lease | 28,089 | 28,089 | 41,960 | 41,960 | 28,089 |
| Sewer/Water Vehicles | - | 13,871 | - | - | 14,019 |
| Fire Equipment Lease | 162,808 | 162,808 | 162,808 | 162,808 | 116,851 |
| Other Expenditures | 188 | | | | |
| Total Expenditures | 649,579 | 537,747 | 569,990 | 569,990 | 1,667,427 |
| Contribution to/(Use of) FB | 120,557 | 86,526 | 54,283 | 54,283 | 103,619 |
| Beginning Fund Balance | 102,938 | 223,495 | 223,495 | 223,495 | 277,778 |
| Ending Fund Balance | 223,495 | 310,021 | 277,778 | 277,778 | 381,397 |

| | Principal | Interest | Total |
|---------------------------|-----------|----------|---------|
| Ladder Truck Lease | 89,016 | 27,835 | 116,851 |
| Fire Equipment Lease | - | - | - |
| Wells Fargo Vehicle Lease | - | - | - |
| Sun Trust Equipment Lease | 307,529 | 6,966 | 314,494 |
| Asphalt Zipper Lease | 27,061 | 1,028 | 28,089 |
| 2012 Equipment Lease | 95,333 | 6,570 | 101,904 |
| 2013 Zions Lease | 6,402 | 806 | 7,208 |
| 2013 Sun Trust Lease | 21,072 | 1,316 | 22,388 |

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.

Sanitation

Enterprise Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|-----------------------------|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Revenues | | | | | |
| Garbage Collection Fees | 1,043,948 | 1,050,000 | 1,050,000 | 1,050,000 | 1,125,645 |
| Recycling Fees | 281,268 | 290,000 | 290,000 | 290,000 | 302,798 |
| Interest | - | - | - | - | - |
| Total Revenues | 1,325,215 | 1,340,000 | 1,340,000 | 1,340,000 | 1,428,443 |
| Expenditures | | | | | |
| Garbage Pickup Expense | 825,659 | 800,000 | 745,000 | 745,000 | 877,239 |
| Recycling Collection | 258,186 | 290,000 | 300,000 | 300,000 | 289,158 |
| City Cleanup | - | - | - | - | 2,660 |
| Administration Fee | 239,996 | 250,000 | 295,000 | 295,000 | 235,000 |
| Total Expenditures | 1,323,840 | 1,340,000 | 1,340,000 | 1,340,000 | 1,404,057 |
| Change in Net Assets | 1,375 | - | - | - | 24,386 |

Sewer Fund

Enterprise Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|--|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Operating Revenues | | | | | |
| Sewer Fees | 4,241,709 | 4,300,000 | 4,300,000 | 4,300,000 | 4,486,352 |
| Connection Fees | 35,245 | 15,000 | 15,000 | 15,000 | 11,000 |
| Miscellaneous Revenues | 2,568 | 3,000 | 3,000 | 3,000 | 1,500 |
| Total Operating Revenues | 4,279,523 | 4,318,000 | 4,318,000 | 4,318,000 | 4,498,852 |
| Operating Expenses | | | | | |
| Salaries & Wages | 263,275 | 302,500 | 302,500 | 302,500 | 332,145 |
| Benefits | 131,651 | 163,800 | 163,800 | 163,800 | 195,240 |
| GF Administrative Charge | 605,364 | 568,000 | 568,000 | 568,000 | 654,762 |
| Charges for Treatment | 2,177,854 | 2,400,000 | 2,400,000 | 2,400,000 | 2,603,309 |
| Operating Expenditures | 124,926 | 132,200 | 132,200 | 132,200 | 150,858 |
| Depreciation | 271,555 | 271,555 | 271,555 | 271,555 | 271,555 |
| Total Operating Expenses | 3,574,625 | 3,838,055 | 3,838,055 | 3,838,055 | 4,207,869 |
| Operating Income/(Loss) | 704,898 | 479,945 | 479,945 | 479,945 | 290,983 |
| Non-Operating Revenues/(Expenses) | | | | | |
| Impact Fees | 355,613 | 75,000 | 75,000 | 75,000 | 100,000 |
| Interest Income | 10,574 | 6,000 | 6,000 | 6,000 | 10,000 |
| Interest Expense | (132) | (12,968) | (12,968) | (12,968) | (12,032) |
| Amortize Bond Issuance Costs | (2,162) | (2,162) | (2,162) | (2,162) | (2,162) |
| Grant Revenue | - | - | - | - | - |
| Total Non-Operating Revenues/(Expenses) | 363,894 | 65,870 | 65,870 | 65,870 | 95,806 |
| Contributions and Transfers | | | | | |
| Developer Contributions | 364,084 | 300,000 | 300,000 | 300,000 | 300,000 |
| Transfer to Cap Equipment | - | (6,800) | (6,800) | (6,800) | (6,873) |
| Total Contributions/Transfers | 364,084 | 293,200 | 293,200 | 293,200 | 293,127 |
| Change in Net Assets | 1,432,876 | 839,016 | 839,016 | 839,016 | 679,917 |

Water

Enterprise Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|--|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Operating Revenues | | | | | |
| Culinary Water Sales | 2,726,070 | 3,091,377 | 3,091,377 | 3,091,377 | 3,466,471 |
| Secondary Water Sales | 2,099,510 | 2,303,336 | 2,303,336 | 2,303,336 | 2,449,356 |
| Other Operating Revenues | 133,215 | 45,153 | 125,438 | 125,438 | 46,208 |
| Total Operating Revenues | 4,958,795 | 5,439,866 | 5,520,151 | 5,520,151 | 5,962,035 |
| Operating Expenses | | | | | |
| Salaries & Wages | 324,703 | 394,500 | 394,500 | 394,500 | 378,449 |
| Benefits | 153,830 | 214,775 | 214,775 | 214,775 | 200,663 |
| Power Expense | 266,271 | 190,000 | 320,000 | 320,000 | 300,000 |
| Administrative Services | 766,548 | 868,800 | 868,800 | 868,800 | 829,098 |
| Metro Water Lease | 420,041 | 422,445 | 422,445 | 422,445 | 420,041 |
| Operating Expenditures | 822,776 | 605,814 | 753,099 | 753,099 | 725,343 |
| Depreciation | 1,401,868 | 1,401,868 | 1,401,868 | 1,401,868 | 1,401,868 |
| Total Operating Expenses | 4,156,036 | 4,098,202 | 4,375,487 | 4,375,487 | 4,255,462 |
| Operating Income/(Loss) | 802,759 | 1,341,664 | 1,144,664 | 1,144,664 | 1,706,573 |
| Non-Operating Revenues/(Expenses) | | | | | |
| Impact Fees | 816,592 | 236,000 | 236,000 | 236,000 | 800,000 |
| Interest Income | 11,715 | - | - | - | 5,000 |
| Interest Expense | (1,031,284) | (1,326,341) | (1,326,341) | (1,326,341) | (1,298,899) |
| Amortize Bond Issuance Costs | (35,933) | - | - | - | - |
| Grant Revenue | 9,485 | - | - | - | - |
| Other Non-Operating | - | - | - | - | - |
| Total Non-Operating Revenues/(Expenses) | (229,426) | (1,090,341) | (1,090,341) | (1,090,341) | (493,899) |
| Contributions and Transfers | | | | | |
| Developer Contributions | 94,251 | 100,000 | 100,000 | 100,000 | 100,000 |
| Transfer to Cap Equipment | - | (7,071) | (7,071) | (7,071) | (7,147) |
| Total Contributions/Transfers | 94,251 | 92,929 | 92,929 | 92,929 | 92,853 |
| Change in Net Assets | 667,584 | 344,252 | 147,252 | 147,252 | 1,305,527 |

Storm Drain

Enterprise Fund

| | Prior Year Actual | Original FY 2014 Budget | Amended FY 2014 Budget | Estimated Actual Expenditures | Beginning FY 2015 Budget |
|--|----------------------|----------------------------|---------------------------|-------------------------------------|-----------------------------|
| Operating Revenues | | | | | |
| Storm Drain Fee | 1,238,596 | 1,507,886 | 1,507,886 | 1,507,886 | 1,537,000 |
| Other Revenues | - | - | - | - | - |
| Total Operating Revenues | 1,238,596 | 1,507,886 | 1,507,886 | 1,507,886 | 1,537,000 |
| Operating Expenses | | | | | |
| Salaries & Wages | 117,793 | 122,000 | 122,000 | 122,000 | 159,787 |
| Benefits | 78,387 | 88,200 | 88,200 | 88,200 | 114,009 |
| GF Administrative Charge | 167,424 | 122,500 | 122,500 | 122,500 | 181,086 |
| Operating Expenditures | 128,906 | 226,992 | 230,587 | 230,587 | 233,547 |
| Depreciation | 251,834 | 251,834 | 251,834 | 251,834 | 251,834 |
| Total Operating Expenses | 744,344 | 811,526 | 815,121 | 815,121 | 940,263 |
| Operating Income/(Loss) | 494,253 | 696,360 | 692,765 | 692,765 | 596,737 |
| Non-Operating Revenues/(Expenses) | | | | | |
| Impact Fees | 120,769 | 40,000 | 40,000 | 40,000 | 3,500 |
| Interest Income | 12,867 | 5,000 | 5,000 | 5,000 | 12,478 |
| Interest Expense | (297,796) | (389,459) | (389,459) | (389,459) | (435,835) |
| Amortize Bond Issuance Costs | (9,041) | - | - | - | - |
| Grant Revenue | 33,800 | - | - | - | - |
| Total Non-Operating Revenues/(Expenses) | (139,401) | (344,459) | (344,459) | (344,459) | (419,857) |
| Contributions and Transfers | | | | | |
| Developer Contributions | 925,053 | 500,000 | 500,000 | 500,000 | 500,000 |
| Transfer from Cemetery | - | - | 75,000 | 75,000 | 75,000 |
| Total Contributions/Transfers | 925,053 | 500,000 | 575,000 | 575,000 | 575,000 |
| Change in Net Assets | 1,279,905 | 851,901 | 923,306 | 923,306 | 751,880 |

Enterprise Fund Data

5-Year Projected Budgets

Statistics

CIP Schedule

Pleasant Grove



Utah's City of Trees



Pleasant Grove City
5 Yr Proforma Income Statement
Culinary Water

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|------------------|------------------|------------------|------------------|------------------|
| Culinary Water | | | | | |
| Water Sales | 3,466,471 | 3,570,465 | 3,677,579 | 3,787,906 | 3,901,543 |
| Water Initiation Fee | 22,410 | 23,082 | 23,775 | 24,488 | 25,223 |
| Installation Fees | 13,798 | 14,212 | 14,638 | 15,077 | 15,530 |
| Irrigation Water Rental | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Total Culinary Water | 3,502,679 | 3,607,759 | 3,715,992 | 3,827,472 | 3,942,296 |
| Operating Expenses | | | | | |
| Wages | 294,865 | 306,659 | 318,926 | 331,683 | 344,950 |
| Part Time Wages | 13,323 | 13,856 | 14,410 | 14,987 | 15,586 |
| Meter Reading | 13,245 | 13,245 | 13,245 | 13,245 | 13,245 |
| Overtime | 21,820 | 21,820 | 21,820 | 21,820 | 21,820 |
| Retirement | 55,211 | 57,420 | 59,717 | 62,105 | 64,589 |
| FICA | 31,795 | 33,067 | 34,389 | 35,765 | 37,195 |
| Health Insurance | 90,675 | 98,835 | 107,730 | 117,426 | 127,995 |
| Life Insurance | 915 | 952 | 990 | 1,029 | 1,071 |
| State Insurance | 6,139 | 6,385 | 6,640 | 6,906 | 7,182 |
| Meetings & Memberships | 8,500 | 8,840 | 9,194 | 9,561 | 9,944 |
| Publication Expense | 275 | 286 | 297 | 309 | 322 |
| Office Expense | 25,946 | 26,984 | 28,063 | 29,186 | 30,353 |
| Vehicle Expense | 30,512 | 31,732 | 33,002 | 34,322 | 35,695 |
| Power Expense | 300,000 | 312,000 | 324,480 | 337,459 | 350,958 |
| Telephone Expense | 1,200 | 1,248 | 1,298 | 1,350 | 1,404 |
| Cellular Services | 8,578 | 8,921 | 9,278 | 9,649 | 10,035 |
| Audit | 9,500 | 9,880 | 10,275 | 10,686 | 11,114 |
| Engineering | 27,040 | 28,122 | 29,246 | 30,416 | 31,633 |
| Bank and Credit Card Fees | 53,342 | 55,476 | 57,695 | 60,002 | 62,403 |
| Street Repairs | 8,121 | 8,446 | 8,784 | 9,135 | 9,500 |
| Administrative Fee | 621,820 | 646,693 | 672,561 | 699,463 | 727,442 |
| Lease Payments | 13,000 | 13,520 | 14,061 | 14,623 | 15,208 |
| Shop Rental | - | - | - | - | - |
| Metro Water Lease | 420,041 | 420,041 | 420,041 | 420,041 | 420,041 |
| Meter Purchases | 5,408 | 5,624 | 5,849 | 6,083 | 6,327 |
| Departmental Supplies | 65,000 | 67,600 | 70,304 | 73,116 | 76,041 |
| Repair & Maintenance | 85,000 | 88,400 | 91,936 | 95,613 | 99,438 |
| Secondary Water Phase II | 12,803 | 13,315 | 13,848 | 14,402 | 14,978 |
| SCADA Maintenance | 10,000 | 10,400 | 10,816 | 11,249 | 11,699 |
| Miscellaneous Expense | 13,520 | 14,061 | 14,623 | 15,208 | 15,816 |
| Total Expenses | 2,250,792 | 2,327,154 | 2,406,977 | 2,490,439 | 2,577,723 |
| Non-Operating Revenues/(Expenditures) | | | | | |
| Interest Revenue | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Bond Interest (Water Rev) | (72,701) | (67,262) | (62,187) | (56,599) | (50,843) |
| Bond Interest (Sales Tax) | (12,032) | (11,004) | (9,890) | (9,890) | (9,890) |
| Bond Agent Fees | (7,326) | (7,326) | (7,326) | (7,326) | (7,326) |
| Impact Fees | | | | | |
| Transfer In | | | | | |
| Transfer Out (Vehicle) | (7,147) | (7,113) | (7,231) | (7,338) | |
| Total Non-Op Rev/(Exp) | (94,206) | (87,705) | (81,634) | (76,153) | (63,059) |
| Change in Net Assets (Cash) | 1,157,681 | 1,192,901 | 1,227,380 | 1,260,880 | 1,301,514 |

Pleasant Grove City
 5 Yr Proforma Income Statement
 Culinary Water

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|--------------------------------------|----------------|--------------------|------------------|----------------|----------------|
| Debt Principal Payments | | | | | |
| 1994 Water Bonds | 23,000 | 24,000 | - | - | - |
| 2002A Water Bonds | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 2002 Sales Tax Bonds | 47,400 | 49,200 | 49,800 | 49,800 | 49,800 |
| 2002B Water Bonds | 88,000 | 90,000 | 93,000 | 96,000 | 99,000 |
| 2004 Water Bonds | 74,000 | 75,000 | 76,000 | 78,000 | 79,000 |
| 2006 Water Bonds | 17,000 | 17,000 | 17,000 | 18,000 | 18,000 |
| 2010 Water Bonds | 40,000 | 42,000 | 43,000 | 44,000 | 45,000 |
| Canal Enclosure | 297 | 309 | 322 | 334 | 348 |
| Total Debt Principal Payments | 298,697 | 306,509 | 288,122 | 295,134 | 300,148 |
| Capital Projects | | | | | |
| Replace 1",2", and 4" Lines | 96,860 | 146,430 | 146,430 | 146,430 | 146,430 |
| Battlecreek Spring Replacement | | 1,600,000 | | | |
| 8" Distribution Line (Blackhawk) | | 251,273 | | | |
| 8" Distribution Line (1200 N) | | 445,945 | | | |
| 8" Distribution Line (330 N) | | | 168,361 | | |
| 8" distribution Line (Cherokee) | | | 233,574 | | |
| System Replacement | | 500,000 | 500,000 | 500,000 | 500,000 |
| State Street Waterline | | | | | |
| Master Plan Updates | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Hydrant Replacement | 50,000 | 50,000 | | 50,000 | 50,000 |
| DOE Blue Energy | 333,000 | | | | |
| Total Capital Projects | 483,360 | 2,997,147 | 1,051,864 | 699,930 | 699,930 |
| Net Cash Contribution | 375,624 | (2,110,756) | (112,606) | 265,816 | 301,436 |

Pleasant Grove City
5 Yr Proforma Income Statement
Secondary Water

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|------------------|------------------|------------------|------------------|------------------|
| Secondary Water | | | | | |
| Secondary Water Sales | 2,449,356 | 2,522,837 | 2,598,522 | 2,676,478 | 2,837,067 |
| Secondary Water Installation | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Water Turn-On Charges | | | | | |
| Total Secondary Water | 2,459,356 | 2,532,837 | 2,608,522 | 2,686,478 | 2,847,067 |
| Operating Expenses | | | | | |
| Wages | 35,196 | 36,604 | 38,068 | 39,591 | 41,175 |
| Retirement | 6,669 | 6,936 | 7,213 | 7,502 | 7,802 |
| FICA | 2,648 | 2,753 | 2,864 | 2,978 | 3,097 |
| Health Insurance | 6,097 | 6,646 | 7,244 | 7,896 | 8,607 |
| Life Insurance | 103 | 107 | 112 | 116 | 121 |
| State Insurance | 690 | 718 | 747 | 776 | 808 |
| Meetings & Memberships | 541 | 563 | 585 | 609 | 633 |
| Publication Expense | 1,000 | 1,040 | 1,082 | 1,125 | 1,170 |
| Office Expense | 541 | 563 | 585 | 609 | 633 |
| Vehicle Expense | 8,653 | 8,999 | 9,359 | 9,733 | 10,123 |
| Power Expense | 10,008 | 10,408 | 10,825 | 11,258 | 11,708 |
| Cellular Services | 1,082 | 1,125 | 1,170 | 1,217 | 1,266 |
| Engineering | 56,539 | 58,801 | 61,153 | 63,599 | 66,143 |
| Street Repairs | 5,408 | 5,624 | 5,849 | 6,083 | 6,327 |
| Water Assessments | 171,835 | 178,708 | 185,857 | 193,291 | 201,023 |
| Administrative Fee | 207,278 | 215,569 | 224,192 | 233,159 | 242,486 |
| Repair & Maintenance | 67,059 | 69,741 | 72,531 | 75,432 | 78,450 |
| SCADA Maintenance | 5,408 | 5,624 | 5,849 | 6,083 | 6,327 |
| Total Expenses | 586,756 | 610,531 | 635,284 | 661,058 | 687,895 |
| Non-Operating Revenues/(Expenditures) | | | | | |
| Interest Revenue | - | - | - | - | - |
| Bond Interest | (915,469) | (885,538) | (854,450) | (822,163) | (788,631) |
| Other Interest | - | - | - | - | - |
| Bond Agent Fees | (9,000) | (9,000) | (9,000) | (9,000) | (9,000) |
| Impact Fees | - | - | - | - | - |
| Transfer Out | | | | | |
| Total Non-Op Rev/(Exp) | (924,469) | (894,538) | (863,450) | (831,163) | (797,631) |
| Change in Net Assets (Cash) | 948,132 | 1,027,769 | 1,109,788 | 1,194,257 | 1,361,540 |
| Debt Principal Payments | | | | | |
| 2006 Bonds | 350,000 | 350,000 | 375,000 | 400,000 | 410,000 |
| 2008 Bonds | 285,000 | 300,000 | 310,000 | 310,000 | 310,000 |
| Future Bonds | | | | | |
| Total Principal Payments | 635,000 | 650,000 | 685,000 | 710,000 | 720,000 |
| Capital Expenditures | | | | | |
| Acquifer Storage/Recovery | | 100,000 | | | |
| Master Plan Updates | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Booster Pump Stations | 250,000 | | | | |
| Total Capital Projects | 253,500 | 103,500 | 3,500 | 3,500 | 3,500 |
| Net Cash Contributions | 59,632 | 274,269 | 421,288 | 480,757 | 638,040 |

Pleasant Grove City
5 Yr Proforma Income Statement
Sewer Fund

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|---------------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | |
| Sewer Service Revenue | 4,486,352 | 4,643,374 | 4,805,892 | 4,974,099 | 5,148,192 |
| Connections Fees | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| Miscellaneous Revenue | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Total Revenue | 4,498,852 | 4,655,874 | 4,818,392 | 4,986,599 | 5,160,692 |
| Operating Expenses | | | | | |
| Overtime Wages | 25,000 | 26,000 | 27,040 | 28,122 | 29,246 |
| Wages | 291,589 | 303,252 | 315,382 | 327,998 | 341,118 |
| Part Time Wages | 15,556 | 16,178 | 16,825 | 17,498 | 18,198 |
| Retirement | 62,535 | 65,036 | 67,638 | 70,343 | 73,157 |
| FICA | 21,900 | 22,776 | 23,688 | 24,635 | 25,620 |
| Health Insurance | 105,640 | 115,147 | 125,511 | 136,806 | 149,119 |
| Life Insurance | 669 | 696 | 724 | 753 | 783 |
| State Insurance | 4,496 | 4,676 | 4,863 | 5,058 | 5,260 |
| Meetings & Memberships | 4,500 | 4,680 | 4,867 | 5,062 | 5,264 |
| Publication Expense | - | - | - | - | - |
| Office Expense | 25,958 | 26,996 | 28,076 | 29,199 | 30,367 |
| Vehicle Expense | 15,387 | 16,002 | 16,643 | 17,308 | 18,001 |
| Power Expense | 1,263 | 1,314 | 1,366 | 1,421 | 1,478 |
| Telephone Expense | - | - | - | - | - |
| Cellular Services | 3,000 | 3,120 | 3,245 | 3,375 | 3,510 |
| Legal Services | - | - | - | - | - |
| Audit | 6,000 | 6,240 | 6,490 | 6,749 | 7,019 |
| Engineering | 29,859 | 31,053 | 32,295 | 33,587 | 34,931 |
| Charges for Treatment | 2,603,309 | 2,707,442 | 2,815,739 | 2,928,369 | 3,045,504 |
| Pretreatment Sampling | - | - | - | - | - |
| Street Repairs | 5,000 | 5,200 | 5,408 | 5,624 | 5,849 |
| Administrative Fee | 654,762 | 680,952 | 708,190 | 736,518 | 765,979 |
| Lease Payments | 22,500 | 23,400 | 24,336 | 25,309 | 26,322 |
| Shop Rental | - | - | - | - | - |
| Departmental Supplies | 9,500 | 9,880 | 10,275 | 10,686 | 11,114 |
| Insurance & Bonds | - | - | - | - | - |
| Trustee Fees | - | - | - | - | - |
| Repair & Maintenance | 12,891 | 13,407 | 13,943 | 14,501 | 15,081 |
| SCADA Maintenance | 5,000 | 5,200 | 5,408 | 5,624 | 5,849 |
| Miscellaneous Expense | 7,000 | 7,280 | 7,571 | 7,874 | 8,189 |
| Equipment | 3,000 | 3,120 | 3,245 | 3,375 | 3,510 |
| Total Expenses | 3,936,315 | 4,099,049 | 4,268,768 | 4,445,795 | 4,630,467 |

Pleasant Grove City
 5 Yr Proforma Income Statement
 Sewer Fund

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|---------------------------------|----------|----------|---------|---------|---------|
| Non-Operating Revenues/(Expendi | | | | | |
| Interest Revenue | 10,000 | 10,000 | 10,000 | 10,001 | 10,001 |
| Interest - Bonds | (12,032) | (11,004) | (9,890) | (8,693) | (8,693) |
| Interest - Other | | | | | |
| Impact Fees | | | | | |
| Transfers (Vehicles) | (6,873) | (6,841) | (6,954) | (7,056) | - |
| Total Non-Op Rev/(Exp) | (8,905) | (7,845) | (6,844) | (5,748) | 1,309 |
| Change in Net Assets (Cash) | 553,633 | 548,980 | 542,780 | 535,057 | 531,534 |
| Debt Principal Payments | | | | | |
| 2001 Sewer Bonds | | | | | |
| 2002 Sales Tax Bonds | 47,400 | 49,200 | 49,800 | 51,000 | 51,000 |
| Future Bonds | | | | | |
| Total Principal Payment | 47,400 | 49,200 | 49,800 | 51,000 | 51,000 |
| Capital Expenditures | | | | | |
| Nathaniel Loader Diversion | 51,181 | | | | |
| 900 S 900 E | 200,000 | | | | |
| Master Plan Updates | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 100 West Improvements | | | 60,460 | | |
| Crossing State St | | | | 180,000 | |
| Sewer Rehab | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Total Capital Expenditures | 504,681 | 253,500 | 313,960 | 433,500 | 253,500 |
| Net Cash Contribution/(Use) | 1,552 | 246,280 | 179,020 | 50,557 | 227,034 |

Pleasant Grove City
5 Yr Proforma Income Statement
Storm Drain

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|
| Storm Drain Fees | 1,537,000 | 1,575,425 | 1,614,811 | 1,655,181 | 1,696,560 |
| Operating Expenses | | | | | |
| Wages | 127,404 | 132,501 | 137,801 | 143,313 | 149,045 |
| Part Time Wages | 2,000 | 2,000 | 2,000 | 2,000 | 2,080 |
| Retirement | 23,501 | 24,441 | 25,419 | 26,436 | 27,493 |
| FICA | 8,714 | 9,062 | 9,425 | 9,802 | 10,194 |
| Health Insurance | 55,027 | 59,979 | 65,377 | 71,261 | 77,675 |
| Life Insurance | 262 | 272 | 283 | 294 | 306 |
| State Insurance | 2,212 | 2,301 | 2,393 | 2,489 | 2,588 |
| New Position | 54,676 | 56,863 | 59,138 | 61,503 | 63,963 |
| Meetings & Memberships | 3,500 | 3,640 | 3,786 | 3,937 | 4,095 |
| Travel | 1,000 | 1,040 | 1,082 | 1,125 | 1,170 |
| Training | 1,000 | 1,040 | 1,082 | 1,125 | 1,170 |
| Vehicle Expense | 15,000 | 15,600 | 16,224 | 16,873 | 17,548 |
| Cellular Services | 2,095 | 2,179 | 2,266 | 2,357 | 2,451 |
| Engineering | 48,360 | 50,294 | 52,306 | 54,398 | 56,574 |
| Billing/Collection | 1,000 | 1,040 | 1,082 | 1,125 | 1,170 |
| County Coalition | 3,800 | 3,952 | 4,110 | 4,274 | 4,445 |
| Dump Fee | 5,000 | 5,200 | 5,408 | 5,624 | 5,849 |
| Lease Payment | 12,740 | 13,250 | 13,780 | 14,331 | 14,904 |
| Vac Truck (\$60K/yr) | 49,500 | 51,480 | 53,539 | 55,681 | 57,908 |
| Administrative Fee | 181,086 | 188,329 | 195,862 | 203,697 | 211,845 |
| Departmental Supplies | 14,560 | 15,142 | 15,748 | 16,378 | 17,033 |
| Bond Agent Fees | 2,500 | 2,600 | 2,704 | 2,812 | 2,925 |
| Repair & Maintenance | 10,000 | 10,400 | 10,816 | 11,249 | 11,699 |
| Miscellaneous Expense | 25,442 | 26,460 | 27,518 | 28,619 | 29,764 |
| MS4 Permit | 3,500 | 3,640 | 3,786 | 3,937 | 4,095 |
| Special Projects | 15,000 | 15,600 | 16,224 | 16,873 | 17,548 |
| Miscellaneous Expense | - | - | - | - | - |
| Equipment | 14,550 | 15,132 | 15,737 | 16,367 | 17,021 |
| Technology | 5,000 | 5,200 | 5,408 | 5,624 | 5,849 |
| | - | - | - | - | - |
| Total Expenses | 688,429 | 718,638 | 750,302 | 783,503 | 818,406 |
| Non-Operating Revenues/(Expend | | | | | |
| Interest Revenue | 12,478 | 12,478 | 12,478 | 12,478 | 12,478 |
| Interest Expense | (435,835) | (425,821) | (416,958) | (408,127) | (401,275) |
| Transfer from Cemetery | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| No UT Co Conservancy | 49,500 | 49,500 | 49,500 | 49,500 | 49,500 |
| Impact Fees | - | - | - | - | - |
| Total Non-Op Rev/(Exp) | (298,857) | (288,843) | (279,980) | (271,149) | (264,297) |
| Change in Net Assets (Cash) | 549,714 | 567,945 | 584,529 | 600,529 | 613,857 |

Pleasant Grove City
 5 Yr Proforma Income Statement
 Storm Drain

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|-------------------------------|-------------|---------|---------|---------|---------|
| Debt Principal Payments | | | | | |
| 2002 Sales Tax | 21,300 | 22,500 | 23,400 | 24,600 | 25,800 |
| 2011 Storm Water | 195,000 | 200,000 | 205,000 | 210,000 | 215,000 |
| 2013 Storm Water | 125,000 | 135,000 | 165,000 | 165,000 | 170,000 |
| Total Debt Principal Payments | 341,300 | 357,500 | 393,400 | 399,600 | 410,800 |
| Capital Expenditures | | | | | |
| Master Plan Update | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Total Capital Projects | 1,633,122 | 3,500 | 3,500 | 3,500 | 3,500 |
| Net Cash Contribution | (1,424,708) | 206,945 | 187,629 | 197,429 | 199,557 |

Utility Fund Statistics

Water Fund Debt Service Coverage

| | 2009 | 2010 | 2011 | 2012 | 2013 |
|------------------------|---------------|---------------|---------------|---------------|---------------|
| Operating Revenues | 3,069,944 | 3,045,455 | 3,478,805 | 4,165,541 | 4,958,793 |
| Operating Expenditures | (1,833,435) | (1,867,160) | (2,304,334) | (2,765,406) | (3,048,164) |
| Other Revenues | 247,588 | 114,989 | 158,533 | 733,680 | 837,792 |
| Net Revenues | 1,484,097 | 1,293,284 | 1,333,004 | 2,133,815 | 2,748,421 |
| Debt Service | 1,713,055 | 1,856,706 | 1,893,498 | 1,835,452 | 1,867,173 |
| DS Coverage Ratio | 0.87 | 0.70 | 0.70 | 1.16 | 1.47 |

Storm Drain Fund Debt Service Coverage

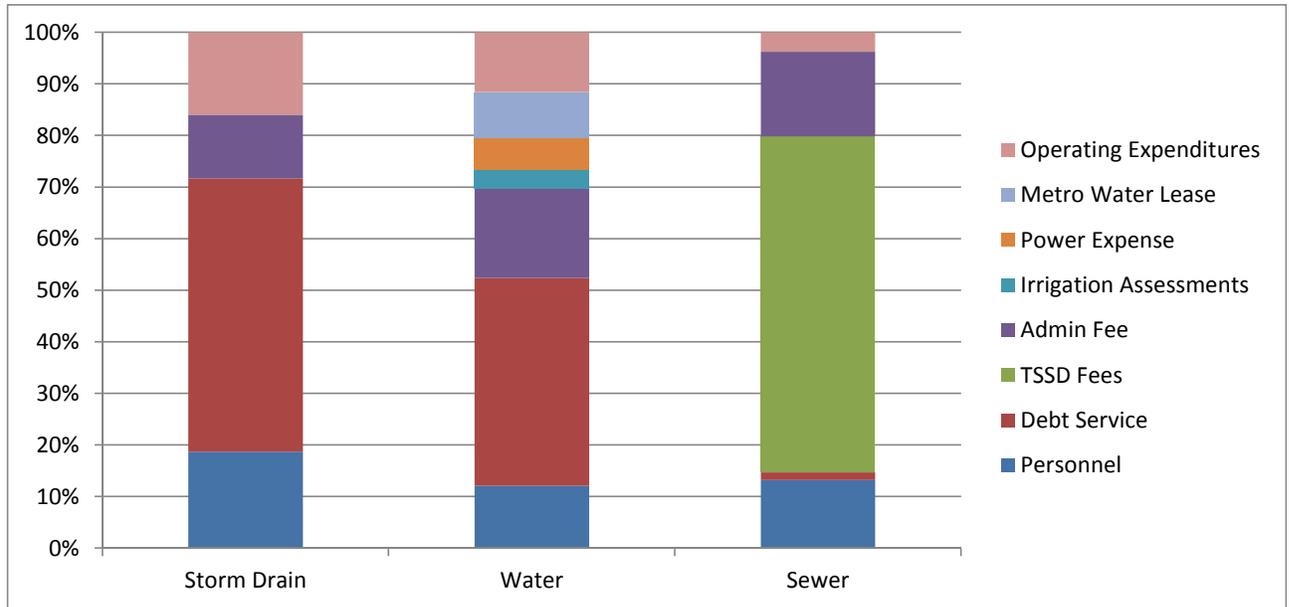
| | 2009 | 2010 | 2011 | 2012 | 2013 |
|------------------------|---------------|---------------|-------------|-------------|-------------|
| Operating Revenues | 3,069,944 | 3,045,455 | 590,544 | 967,896 | 1,238,590 |
| Operating Expenditures | (1,833,435) | (1,867,160) | (369,195) | (419,139) | (529,020) |
| Other Revenues | 7,452 | 15,895 | 61,679 | 160,353 | 167,436 |
| Net Revenues | 1,243,961 | 1,194,190 | 283,028 | 709,110 | 877,006 |
| Debt Service | - | - | - | 163,609 | 454,906 |
| DS Coverage Ratio | #DIV/0! | #DIV/0! | #DIV/0! | 4.33 | 1.93 |

Unrestricted Cash Balance

| | 2009 | 2010 | 2011 | 2012 | 2013 |
|-------------|-----------|-----------|-----------|-----------|-----------|
| Water | 2,051,299 | 888,595 | 1,647,423 | 1,840,420 | 2,576,984 |
| Sewer | 3,841,589 | 3,457,621 | 1,732,928 | 2,174,887 | 2,452,766 |
| Storm Drain | 377,572 | 59,981 | - | 184,281 | 844,181 |

Pleasant Grove City

Enterprise Funds Expenditure Allocation



Capital Projects

Pleasant Grove



Utah's City of Trees



Pleasant Grove City
Capital Projects by Funding Source

| | Impact Fee % | FY 14 | % Complete (as of 1/31/14) | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 |
|---------------------------------------|--------------|-----------|----------------------------|-----------|-----------|---------|---------|-----------|
| 2011 Storm Drain Revenue Bonds | | | | | | | | |
| 800 N Murdock Dr | 0.00% | 40,000 | 30.13% | | | | | |
| 1300 West Storm Drain Line | 0.00% | 145,513 | 100.00% | | | | | |
| 1300 W Storm Drain Line Phase II | 0.00% | | | 150,000 | | | | |
| 1100 West 2600 North | 100.00% | 80,000 | | | | | | |
| 800 W 2600 N (Stonegate) | 100.00% | 10,000 | | | | | | |
| 300 N Storm Drain Line | 0.00% | 52,916 | 100.00% | | | | | |
| Land Acquisition | Depends | 7,313,864 | 78.61% | | | | | |
| Pipe Plant Storm Drain | 24.00% | | | 1,629,622 | | | | |
| Storm Drain Revenues | | | | | | | | |
| Wash/Reclaim Facility | 0.00% | 199,739 | 0.00% | | | | | |
| Anderson Park Detention | 15.00% | | | | | | | 965,812 |
| Adams Storm Dr Site Clearing | 29.00% | 15,000 | 0.00% | | | | | |
| 700 N/500 E St Dr Reroute | 0.00% | 120,000 | 0.00% | | | | | |
| Master Plan Update (Annual) | 100.00% | | 0.00% | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Vehicles/Equipment | 0.00% | | | | | | | |
| System Replacement | 0.00% | | | | 250,000 | 500,000 | 750,000 | 1,000,000 |
| Storm Water Master Plan Study | 100.00% | | | | | | 35,000 | |
| Culinary Water Revenues | | | | | | | | |
| 2010 Drinking Water Projects | 72.00% | 81,016 | 106.69% | | | | | |
| Battle Creek Tank PRV Vault | 0.00% | 70,000 | 0.00% | | | | | |
| Battle Creek Environmental Study | 0.00% | 55,000 | 0.00% | | | | | |
| Battlecreek Spring Replacement | 0.00% | | | | 1,600,000 | | | |
| Master Plan Update (Annual) | 100.00% | | | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Culinary Water Master Plan Study | 100.00% | 38,500 | 0.00% | | | | | |
| Replace 1", 2", and 4" Lines | 72.00% | 250,000 | 0.00% | 345,928 | 522,964 | 522,964 | 522,964 | 522,964 |

Pleasant Grove City
Capital Projects by Funding Source

| | Impact Fee % | FY 14 | % Complete (as of 1/31/14) | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 |
|----------------------------------|-----------------|---------|-------------------------------|---------|---------|-----------|---------|---------|
| 14" Distribution Lines (Locust) | 100.00% | 516,977 | 0.00% | | | | | |
| 8" Distribution Line (Blackhawk) | 44.00% | | | | 448,701 | | | |
| 8" Distribution Line (1200 N) | 44.00% | | | | 796,330 | | | |
| 8" Distribution Line (330 N) | 44.00% | | | | | 300,644 | | |
| 8" Distribution Line (Cherokee) | 44.00% | | | | | 417,096 | | |
| Battlecreek Repairs | 0.00% | 50,000 | | | | | | |
| Center St Water Line | 100.00% | | | 800,000 | | | | |
| Grove Well | 100.00% | | | | | 1,750,000 | | |
| Fire Hydrant Replacement | 0.00% | 50,000 | 0.00% | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Vehicles/Equipment | 0.00% | | | | | | | |
| System Replacement | 0.00% | | | | 500,000 | 500,000 | 500,000 | 500,000 |
| 220 S/200 S 700 W Upsize | 100.00% | 429,757 | 2.26% | | | | | |
| DOE Blue Energy Project | 0.00% | - | | 333,000 | | | | |

Sewer Revenues

| | | | | | | | | |
|----------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Sewer Rehabilitation | 0.00% | 250,000 | 99.96% | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Nathaniel Loader Diversion | 100.00% | | 0.00% | 51,181 | | | | |
| 900 S 900 E | 100.00% | 261,391 | 0.00% | 200,000 | | | | |
| 700 S Main Upsize - 1300 W | 100.00% | 922,020 | 101.90% | | | | | |
| Garden Drive Improvements | 41.00% | 199,451 | 0.00% | | | | | |
| Crossing State Street | 0.00% | | | | | | 180,000 | |
| 200 So Improvements | 100.00% | | | 339,852 | | | | |
| 500 East Improvements | 100.00% | | | | 138,681 | | | |
| 100 West Improvements | 81.00% | | | | | 318,211 | | |
| Master Plan Update (Annual) | 100.00% | | | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Sanitary Sewer Master Plan Study | 100.00% | 38,500 | 0.00% | | | | | |
| Mobile Meter Purchase | 0.00% | 15,000 | | | | | | |
| Vehicles/Equipment | 0.00% | | | | | | | |
| State St PG Blvd to 200 S | 100.00% | | | | | | 717,000 | |

Pleasant Grove City
Capital Projects by Funding Source

| | Impact Fee % | FY 14 | % Complete (as of 1/31/14) | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 |
|---|-----------------|---------|-------------------------------|---------|---------|--------|--------|--------|
| Secondary Water Revenues (there is currently no impact fee study to base using impact fees for any secondary projects right now) | | | | | | | | |
| Grove Creek Feeder Line | 0.00% | 261,673 | 0.00% | | | | | |
| No Name Spring | 100.00% | 289,406 | 0.00% | | | | | |
| Mill Ditch Flow Splitter | 0.00% | 20,000 | 0.00% | | | | | |
| 950 E Water Tank/Bezzant Property | ? | 500,000 | 0.00% | | | | | |
| Aquifer Storage/Recovery | 0.00% | | | | 100,000 | | | |
| Master Plan Update (Annual) | 100.00% | | | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Secondary Water Master Plan Study | 100.00% | 38,500 | 17.02% | | | | | |
| Booster Pump Stations | 0.00% | | 0.00% | 250,000 | | | | |
| Wadley Spring Connection | 100.00% | 15,000 | 0.00% | | | | | |
| Meters | 0.00% | | | | | | | |
| Vehicles/Equipment | 0.00% | | | | | | | |
| Joint Replacement | 0.00% | 50,000 | 0.00% | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |

General Funds

| | | | | | | | | |
|-----------------------------|--|--|--|-----------|--|--|--|--|
| Computer Equipment | | | | 40,000 | | | | |
| Fitness Center Equipment | | | | 65,000 | | | | |
| Public Works Vehicle Lease | | | | 235,000 | | | | |
| 4 Mowers | | | | 95,000 | | | | |
| Shannon Fields | | | | 424,977 | | | | |
| Tennis Court | | | | 320,000 | | | | |
| Rodeo Grounds Restroom | | | | 120,000 | | | | |
| Downtown Restroom | | | | 80,000 | | | | |
| Pipe Plant Storm Drain | | | | 2,000,000 | | | | |
| Police Radios | | | | - | | | | |
| Document Imaging System | | | | 25,000 | | | | |
| Library Remodel | | | | 12,500 | | | | |
| Library Office Space | | | | 6,000 | | | | |
| Library Furniture | | | | 7,500 | | | | |
| Library Electrical Upgrades | | | | 14,348 | | | | |
| Library Carpet | | | | | | | | |
| Tasers | | | | 7,700 | | | | |
| Police Motorcycles | | | | 36,000 | | | | |
| Task Force Vehicle | | | | 14,500 | | | | |

Pleasant Grove City
Capital Projects by Funding Source

| | Impact Fee % | FY 14 | % Complete (as of 1/31/14) | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 |
|--------------------------------|--------------|-------|----------------------------|--------|-------|-------|-------|-------|
| 4 Parks Vehicles | | | | 25,000 | | | | |
| 1 Trailer | | | | 4,750 | | | | |
| ATUV | | | | 13,000 | | | | |
| Swimming Pool Partitions | | | | 12,500 | | | | |
| Lions Center A/C | | | | 3,000 | | | | |
| Lions Center Floor | | | | 7,500 | | | | |
| Pitching Machines | | | | 2,500 | | | | |
| Volleyball Equipment | | | | 2,000 | | | | |
| Portable Soccer Goals | | | | 20,000 | | | | |
| City Hall Roof | | | | 27,000 | | | | |
| Swimming Pool Slide Arm | | | | 3,000 | | | | |
| Manila Backstop Netting | | | | | | | | |
| Gate - Rec Center | | | | 3,000 | | | | |
| Swimming Pool Improvements | | | | 20,000 | | | | |
| Administrative Offices Remodel | | | | 10,000 | | | | |
| Chrisville Park | | | | 4,000 | | | | |

Other Information

Fee Schedule

Debt Security and Funding

Debt Service Schedules

Employee Costs

Fox Hollow

Pleasant Grove



Utah's City of Trees





FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

BUSINESS LICENSING

Commercial/Industrial/Manufacturing

| | | |
|-------------------------------------|------|-----|
| Commercial/Industrial/Manufacturing | \$75 | N/C |
|-------------------------------------|------|-----|

Home Occupation

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

Temporary Use

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

Amusement Devices

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

FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

CEMETERY

Grave Spot or Space

| | | |
|-------------------------------------|--------------|-----|
| Grave Spot or Space | \$700/\$1300 | N/C |
| Babyland | \$700/\$1300 | N/C |
| Infants | \$700/\$1300 | N/C |
| Cremations (up to 8 per spot 2'x2') | \$700/\$1300 | N/C |

Opening and Closing

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

Additional Fees

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

Disinterment

| | | |
|-------------|------------------|-----|
| Under 4' | \$1,200 flat fee | N/C |
| Over 4' | \$1,200 flat fee | N/C |
| Double Deep | \$1,500 flat fee | N/C |

COMMUNITY ARTS

Center Stage Theater

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



FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--------------------------------|----------------------------|-----------------------------|
| Utah Children's Choir | | |
| Concert Choir - Yearly Fee | \$250 | N/C |
| Concert Choir - Registration | \$60 | N/C |
| Chorister Choir - Yearly Fee | \$230 | N/C |
| Chorister Choir - Registration | \$60 | N/C |
| Choir Camp - 3 Days | \$65 | N/C |

COMMUNITY CENTER

Family Pass

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

Couple Pass

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

Senior Couple Pass

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

Individual Pass

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

FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--------------------------------------|----------------------------|-----------------------------|
| Senior Individual Pass | | |
| Annual | \$80/\$100 | N/C |
| Semi Annual | \$45/\$60 | N/C |
| Monthly | \$10.25/\$12.25 | N/C |
| Monthly (w/1-yr min and eft payment) | \$7.75/\$9.75 | N/C |
| Student Pass | | |
| Annual | \$100/\$125 | N/C |
| Semi Annual | \$55/\$75 | N/C |
| Monthly | \$13/\$15.50 | N/C |
| Monthly (w/1-yr min and eft payment) | \$9.75/\$12.25 | N/C |
| Daily Admission Fees | | |
| Adults (16-54 years old) | \$3.25 | N/C |
| Youth (4-15 years old) | \$2.75 | N/C |
| Seniors 55+ | \$2 | N/C |
| Track Only | \$1 | N/C |
| Funshine - per month | | |
| Tues/Thurs - 2 hours | \$50 | \$52 |
| Mon/Wed - 2 hours | \$50 | \$52 |
| Tues/Thurs - 2.5 hours | \$62 | \$64 |
| Mon/Wed/Fri - 2.5 hours | \$85 | \$87 |
| Gymnastics | | |
| Fall/Winter - per month - 1 wk | \$22.50/\$50 | \$22.50/\$33.75 |
| Fall/Winter - per month - 2 wk | \$47.50/\$95 | \$47.50/\$67.50 |
| Summer - 6 week program | \$33.75/\$75 | \$33.75/\$50.50 |
| Dance | | |
| School Year - Monthly Fee | \$25/\$37.50 | N/C |
| School Year - Costume Fee | \$50 | N/C |

FEE SCHEDULE

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

COMMUNITY DEVELOPMENT

Board of Adjustment

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

Home Occupation Permit

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

Building Fees

| | | |
|---------------------------------------|-------|-----|
| Meter Set - 3/4" Meter and 5/8" Meter | \$730 | N/C |
| Meter Set - 1" Meter | \$780 | N/C |

FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|---|--|-----------------------------|
| Site Plans | | |
| Commercial Site Plan | \$300 + \$20 per acre | N/C |
| Amended Site Plan (minor) | \$100 | N/C |
| Conditional Use Permit | | |
| Commercial Use | \$300 (includes commercial use in residential) | N/C |
| Commercial Use Combined with Site Plan | \$500 + \$200 per acre | N/C |
| Residential Use | \$200 (includes non-commercial kennels) | \$150 |
| Subdivisions | | |
| Concept Plan | \$100 per lot | N/C |
| Preliminary Plat and Plan | \$200 + \$50 per lot/unit | N/C |
| Preliminary Plat Minor Sub | \$100 + \$50 per lot/unit | N/C |
| Final Plat and Plan (including amended) | \$200 plus \$50 per lot/unit | N/C |
| Fast Track Review | | |
| For Permitted Uses in The Grove Zone | 150% of Normal Fee | N/C |
| Zoning Ordinance | | |
| Code Text Amendment | \$300 per chapter subsection or fraction thereof | N/C |
| Rezoning | \$300 + \$10 per acre | N/C |
| General Plan | | |
| Map Amendment | \$300 + \$10 per acre | N/C |
| Plan Text Amendment | \$300 per section or fraction thereof | N/C |

FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

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 |
|---|-----|

Code Enforcement Fines

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

Other

| | | |
|-------------------------------|-----------------------|-----|
| Annexation | \$300 + \$10 per acre | N/C |
| Street Vacation | \$300 | N/C |
| Commercial Signage Review | \$100 | N/C |
| Commercial Temporary Use Sign | \$20 | N/C |

ELECTION FEES

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

FACILITY RENTAL

Lions/Sportsman Center

| | | |
|--|--|-------|
| Refundable Deposit | | \$250 |
| Resident - 1st 90 min | | \$100 |
| Resident - Each Additional Hour | | \$50 |
| Non-Resident - 1st 90 min | | \$125 |
| Non-Resident - Each Additional Hour | | \$75 |
| Commercial Resident - 1st 90 min | | \$150 |
| Commercial Resident - Each Additional Hr | | \$100 |
| Comm Non-Resident - 1st 90 min | | \$175 |
| Comm Non-Resident - Each Additional Hr | | \$125 |

FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|----------------------------|-----------------------------|
| 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 |
|--------------------|------|-----|

FIRE

Ambulance

| | | |
|----------------|--|-----|
| Ambulance Fees | As Set By the State of Utah via Administrative Rule | N/C |
|----------------|--|-----|

HISTORICAL COMMISSION

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

GENERAL GOVERNMENT FEES

| | | |
|--------------------|------|-----|
| Returned Check Fee | \$20 | N/C |
|--------------------|------|-----|

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 |



FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

PARKS

Park Pavilion Rental

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

Sports Field Rental

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

Buildings

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

FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--|----------------------------|-----------------------------|
|--|----------------------------|-----------------------------|

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 |

RECORDS REQUESTS

Photocopies

| | | |
|-----------------------------------|--------|-----|
| 8.5" x 11" Single Sided | \$0.25 | N/C |
| 8.5" x 11" Double Sided | \$0.50 | N/C |
| 11" x 14" and Larger Single Sided | \$0.75 | N/C |
| 8.5" x 11" Color | \$2 | N/C |
| 11" x 17" Color | \$4 | N/C |
| 22" x 17" Color | \$8.50 | N/C |
| 36" x 24" Color | \$15 | N/C |
| 42" x 36" Color | \$25 | N/C |
| Certified Copies | \$5 | N/C |

Record Search

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

RECREATION

Adult Sports

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

FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|---------------------------|----------------------------|-----------------------------|
| Men's Slow Pitch (spring) | \$550 | N/C |
| Men's slow Pitch (fall) | \$450 | N/C |
| Tennis | \$45/\$67.50 | N/C |
| Volleyball | \$225 | \$250 |
| Volleyball Tournament | \$50 | N/C |
| Women's Basketball | \$450 | \$500 |

Youth Sports

| | | |
|--|--------------|-------------|
| 2nd Grade Basketball | \$34/\$51 | \$36/\$54 |
| Baseball (Mustang 3-4 grade) | \$70/\$105 | N/C |
| Baseball (Pinto 5-6 grade) | \$70/\$105 | N/C |
| Baseball (Pony 7-8 grade) | \$90/\$135 | N/C |
| Baseball (Colt 9-12 grade) | \$90/\$135 | N/C |
| Basketball Camp (1-2 grade) | \$25/\$37.50 | \$26/\$39 |
| Basketball Camp (3-4 grade) | \$25/\$37.50 | \$26/\$39 |
| Basketball Camp (5-6 grade) | \$30/\$45 | \$31/\$46.5 |
| Cheerleading | \$42/\$63 | N/C |
| Coach Pitch | \$27/\$40.50 | N/C |
| Cross Country | \$45/\$67.50 | N/C |
| Flag Football (1-2 grade) | \$37/\$55.50 | N/C |
| Flag Football (3-4 grade) | \$37/\$55.50 | N/C |
| Flag Football (5-6 grade) | \$42/\$63 | N/C |
| Flag Football (7-9 grade) | \$42/\$63 | N/C |
| Flag Football (10-12 grade) | \$42/\$63 | N/C |
| Golf (7 & Under) | \$30/\$45 | N/C |
| Golf (8 & Older) | \$60/\$90 | N/C |
| Golf (Intermediate/Advanced) | \$80/\$120 | N/C |
| Golf (Mothers) | \$60/\$90 | N/C |
| Itty Bitty Ball | \$25/\$37.50 | N/C |
| Jr Jazz Bball (3rd Boys/3rd-4th Girls) | \$38/\$57 | \$40/\$60 |
| Jr Jazz Bball (4th-5th Boys/5th-6th Girls) | \$43/\$64.50 | \$45/\$65 |
| Jr Jazz Bball (6th Boys) | \$48/\$72 | \$70 |
| Jr Jazz Bball (7th-8th Boys and Girls) | \$53/\$79.50 | \$55/\$75 |
| Jr Jazz Bball (9th - 12th Boys) | \$68/\$102 | \$70/\$90 |
| Jr Jazz Bball (9th - 12th Girls) | \$53/\$79.50 | \$70/\$90 |
| Lacrosse (1-6 grade) | \$65/\$97.50 | N/C |

FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|-------------------------------------|----------------------------|-----------------------------|
| Lacrosse (7-8 grade) | \$75/\$112.50 | N/C |
| Little Hoopsters | \$25/\$37.50 | \$27/\$40.50 |
| Machine Pitch (8 yr olds) | \$32/\$48 | N/C |
| Machine Pitch (9-10 yr olds) | \$37/\$55.50 | N/C |
| Soccer (Pre-K) | \$25/\$37.50 | N/C |
| Soccer (1-2 grade) | \$35/\$52.50 | N/C |
| Soccer (3-4 grade) | \$35/\$52.50 | N/C |
| Soccer (5-6 grade) | \$40/\$60 | N/C |
| Soccer (7-8 grade) | \$40/\$60 | N/C |
| Soccer Camp (Beginner) | \$37/\$55.50 | N/C |
| Soccer Camp (Intermediate/Advanced) | \$42/\$63 | N/C |
| Softball (10 & Under) | \$37/\$55.50 | N/C |
| Softball (12 & Under) | \$52/\$78 | N/C |
| Softball (14 & Under) | \$52/\$78 | N/C |
| Softball (17 & Under) | \$52/\$78 | N/C |
| T-Ball | \$27/\$40.50 | N/C |
| Tennis (Lessons) | \$35/\$52.50 | N/C |
| Tennis (CUTA Tennis Team) | \$85/\$127.50 | N/C |
| Timp Classic Softball Tournament | \$325 | N/C |
| Track & Field | \$44/\$66 | N/C |
| Volleyball (3-4 grade) | \$35/\$52.50 | \$36/\$54 |
| Volleyball (5-6 grade) | \$35/\$52.50 | \$36/\$54 |
| Volleyball (7-9 grade) | \$40/\$60 | \$41/\$61 |
| Volleyball Camp (7-10 yr old) | \$30/\$45 | \$31/\$46.50 |
| Volleyball Camp (11 & older) | \$35/\$50 | \$36/\$54 |
| Wrestling | \$35/\$52.50 | N/C |

SWIMMING POOL

Passes

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

FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|--------------------------------------|----------------------------|-----------------------------|
| <u>Discount Tickets</u> | | |
| 12 Tickets | \$42 | N/C |
| 24 Tickets | \$78 | N/C |
| 48 Tickets | \$132 | N/C |
| <u>General Admission</u> | | |
| 0-3 year old | \$0 | N/C |
| 4 years and up | \$4.50 | N/C |
| Seniors 55 + | \$2.00 | N/C |
| <u>Early Morning Swim</u> | | |
| Admission | \$2 | N/C |
| Seniors 55 + | \$1 (for classes only) | N/C |
| <u>Swim Team</u> | | |
| Per Each Swimmer | \$25/\$30 | \$65/\$85 |
| <u>Swim Lessons</u> | | |
| Per Each Swimmer | \$65/\$100 | \$25/\$30 |
| <u>Rentals</u> | | |
| 1 Hour up to 100 People | \$175 | N/C |
| Per Person charge over 100 | \$1 | N/C |
| 2 Hours up to 100 People | \$300 | N/C |
| Per Person charge over 100 | \$1.50 | N/C |
| <u>Groups</u> | | |
| Family Night Swim (Mondays) | \$12 | N/C |
| Scout/Church Groups w/Leaders | \$2 | N/C |
| <u>Special Events/Pricing</u> | | |
| 1/2 Price nights after 6 p.m. | \$2 | N/C |
| End of Season pass August only | 60% Discount | N/C |
| <u>Merit Badge Classes</u> | | |
| First Aid, Swimming, Lifesaving | \$5-\$15 per Class | N/C |



FEE SCHEDULE

| Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|----------------------------|-----------------------------|
|----------------------------|-----------------------------|

COMBINATION COMMUNITY CENTER AND POOL

Resident Family

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

Non Resident Family

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

UTILITIES - All Utility Rate Previously Adopted Through FY 2014

Residential Water

| | | |
|--------------------------------------|---------|---------|
| Base Fee (Includes 5,000 gal) | \$15.60 | \$17.16 |
| Base Fee (Abatement Rate) | \$12.48 | \$13.73 |
| 5,001 to 10,000 gal (per 1,000 gal) | \$2.08 | \$2.08 |
| 10,001 to 15,000 gal (per 1,000 gal) | \$3.04 | \$3.04 |
| 15,001 to 50,000 gal (per 1,000 gal) | \$4.34 | \$4.34 |
| 50,001 and above (per 1,000 gal) | \$5.20 | \$5.20 |

Commercial Water

| | | |
|---------------------------------------|---------|---------|
| Base Fee (Includes 5,000 gal) | \$15.60 | \$17.16 |
| 5,001 to 10,000 gal (per 1,000 gal) | \$2.08 | \$2.08 |
| 10,001 to 15,000 gal (per 1,000 gal) | \$2.26 | \$2.26 |
| 15,001 to 50,000 gal (per 1,000 gal) | \$2.43 | \$2.43 |
| 50,001 to 100,000 gal (per 1,000 gal) | \$2.61 | \$2.61 |
| 100,001 and above (per 1,000 gal) | \$2.77 | \$2.77 |



FEE SCHEDULE

| | Current Fee Res/Non Res | Proposed Fee Res/Non Res |
|---|---|-----------------------------|
| <u>Pressurized Irrigation</u> | | |
| Residential Rates | | |
| Under .50 Acre | \$27.75 | \$28.58 |
| .50 Acre to .99 Acre | \$33.65 | \$34.66 |
| 1 Acre and Above | \$39.54 | \$40.73 |
| Additional Water Surcharge (7/1/14 - 6/30/15) | \$0.00 | \$1.25 |
| Commercial Rates | | |
| | For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses | |
| Base Fee | \$39.54 | \$40.73 |
| Per Sq Ft ('000s) | \$0.61 | \$0.63 |
| - Area over 1.50 Acres | | |
| <u>Storm Drain</u> | | |
| Monthly Fee per ESU | \$12.47 | \$13.09 |
| <u>Sewer</u> | | |
| Base Fee | \$23.04 | \$24.14 |
| Usage (per 1,000 gal) | \$2.29 | \$2.29 |
| <u>Solid Waste</u> | | |
| Garbage - 1st Can | \$10.61 | \$11.14 |
| Garbage - Additional Can | \$7.90 | \$8.29 |
| Recycling | \$5.90 | N/C |
| <u>Shutoff/Connection Fees</u> | | |
| New Connection Fee | \$30.00 | N/C |
| Unlawful Opening of Meter Box | \$50.00 | N/C |
| Shutoff Notice Fee | \$5.00 | N/C |
| Employee Dispatch Fee | \$20.00 | N/C |
| Reconnection Fee | \$50.00 | N/C |

Debt Security and Funding FY 2014-2015

| Series Name | FY 2015 Payment | Balance as of 06/30/2014 | Security | Funding Source | Use of Funds | Maturity Date |
|--------------------------------|--------------------|-----------------------------|----------------------------|--|--|---------------|
| 2011 Tax Increment Bonds | 1,558,906 | 17,331,000 | Tax Increment, Sales Taxes | Developer Contributions | Land Purchase | 12/1/2021 |
| 2008 Class C Road Bonds | 771,063 | 2,555,000 | Class C Road Funds | Class C Road Funds | Road Construction | 1/15/2018 |
| 2012 Sales Tax Bonds | 495,263 | 3,955,000 | Sales Tax Revenues | Water, Sewer, and Storm Drain Impact Fees | PG Boulevard | 12/1/2022 |
| 2008 General Obligation Bonds | 320,083 | 4,230,000 | Property Taxes | Property Taxes | Community Center | 10/1/2031 |
| Total Governmental Fund | 3,145,315 | 28,071,000 | | | | |
| Enterprise Fund Debt | | | | | | |
| 1994 Water Revenue Bonds | 23,268 | 47,000 | Water Revenues | Water Revenues | Culinary Water System | 12/1/2015 |
| 2002A Water Revenue Bonds | 9,000 | 54,000 | Water Revenues | Water Revenues | Culinary Water System | 12/1/2018 |
| 2002B Water Revenue Bonds | 115,087 | 891,000 | Water Revenues | Water Revenues | Culinary Water System | 12/1/2022 |
| 2004 Water Revenue Bonds | 90,524 | 972,000 | Water Revenues | Water Revenues | Culinary Water System | 12/1/2025 |
| 2006 Water Revenue Bonds | 20,808 | 224,000 | Water Revenues | Water Revenues | Culinary Water System | 12/1/2026 |
| 2006B Water Revenue Bonds | 804,188 | 9,530,000 | Water Revenues | Water Revenues | Secondary Water System | 12/1/2031 |
| 2008 Water Revenue Bonds | 746,282 | 9,440,000 | Water Revenues | Water Revenues | Secondary Water System Replace and Upsize | 12/1/2033 |
| 2010 Water Revenue Bonds | 65,014 | 923,000 | Water Revenues | Water Revenues | Waterlines Grove Creek and Battle Creek Pipelines; Detention | 12/1/2031 |
| 2011 Storm Drain Revenue Bonds | 454,532 | 6,680,000 | Storm Drain Revenues | Storm Drain Revenues | Basins Property Acquisition; | 7/15/2036 |
| 2013 Storm Drain Revenue Bonds | 295,288 | 5,500,000 | Storm Drain Revenues | Storm Drain Revenues | Detention Basins | 7/15/2038 |
| Total Enterprise Fund | 2,623,991 | 34,261,000 | | | | |

Debt Service Schedules

Fiscal Year 2014-2015

| | Principal | Interest | Total |
|--------------------------------|------------------|------------------|------------------|
| Governmental Fund Debt | | | |
| 2011 Tax Increment Bonds | 572,000 | 986,906 | 1,558,906 |
| 2008 Class C Road Bonds | 645,000 | 126,063 | 771,063 |
| 2012 Sales Tax Bonds | 395,000 | 100,263 | 495,263 |
| 2008 General Obligation Bonds | 150,000 | 170,083 | 320,083 |
| Total Governmental Fund | 1,762,000 | 1,383,315 | 3,145,315 |

| | | | |
|--------------------------------|------------------|------------------|------------------|
| Enterprise Fund Debt | | | |
| 1994 Water Revenue Bonds | 23,000 | 268 | 23,268 |
| 2002A Water Revenue Bonds | 9,000 | - | 9,000 |
| 2002B Water Revenue Bonds | 88,000 | 27,087 | 115,087 |
| 2004 Water Revenue Bonds | 74,000 | 16,524 | 90,524 |
| 2006 Water Revenue Bonds | 17,000 | 3,808 | 20,808 |
| 2006B Water Revenue Bonds | 350,000 | 454,188 | 804,188 |
| 2008 Water Revenue Bonds | 285,000 | 461,282 | 746,282 |
| 2010 Water Revenue Bonds | 40,000 | 25,014 | 65,014 |
| 2011 Storm Drain Revenue Bonds | 195,000 | 259,532 | 454,532 |
| 2013 Storm Drain Revenue Bonds | 125,000 | 170,288 | 295,288 |
| Total Enterprise Fund | 1,206,000 | 1,417,991 | 2,623,991 |

Debt Service Schedules

Fiscal Year 2015-2016

| | Principal | Interest | Total |
|--------------------------------|------------------|------------------|------------------|
| Governmental Fund Debt | | | |
| 2011 Tax Increment Bonds | 605,000 | 952,832 | 1,557,832 |
| 2008 Class C Road Bonds | 675,000 | 93,813 | 768,813 |
| 2012 Sales Tax Bonds | 410,000 | 91,700 | 501,700 |
| 2008 General Obligation Bonds | 155,000 | 163,983 | 318,983 |
| Total Governmental Fund | 1,845,000 | 1,302,328 | 3,147,328 |

| | | | |
|--------------------------------|------------------|------------------|------------------|
| Enterprise Fund Debt | | | |
| 1994 Water Revenue Bonds | 24,000 | 137 | 24,137 |
| 2002A Water Revenue Bonds | 9,000 | - | 9,000 |
| 2002B Water Revenue Bonds | 90,000 | 24,411 | 114,411 |
| 2004 Water Revenue Bonds | 75,000 | 15,266 | 90,266 |
| 2006 Water Revenue Bonds | 17,000 | 3,519 | 20,519 |
| 2006B Water Revenue Bonds | 350,000 | 436,688 | 786,688 |
| 2008 Water Revenue Bonds | 300,000 | 448,850 | 748,850 |
| 2010 Water Revenue Bonds | 42,000 | 23,929 | 65,929 |
| 2011 Storm Drain Revenue Bonds | 200,000 | 252,632 | 452,632 |
| 2013 Storm Drain Revenue Bonds | 135,000 | 167,688 | 302,688 |
| Total Enterprise Fund | 1,242,000 | 1,373,120 | 2,615,120 |

Debt Service Schedules

Fiscal Year 2016-2017

| | Principal | Interest | Total |
|--------------------------------|------------------|------------------|------------------|
| Governmental Fund Debt | | | |
| 2011 Tax Increment Bonds | 640,000 | 916,789 | 1,556,789 |
| 2008 Class C Road Bonds | 705,000 | 61,750 | 766,750 |
| 2012 Sales Tax Bonds | 415,000 | 82,419 | 497,419 |
| 2008 General Obligation Bonds | 165,000 | 157,583 | 322,583 |
| Total Governmental Fund | 1,925,000 | 1,218,541 | 3,143,541 |
| | | | |
| Enterprise Fund Debt | | | |
| 2002A Water Revenue Bonds | 9,000 | - | 9,000 |
| 2002B Water Revenue Bonds | 93,000 | 21,676 | 114,676 |
| 2004 Water Revenue Bonds | 76,000 | 13,991 | 89,991 |
| 2006 Water Revenue Bonds | 17,000 | 3,230 | 20,230 |
| 2006B Water Revenue Bonds | 375,000 | 418,563 | 793,563 |
| 2008 Water Revenue Bonds | 310,000 | 435,888 | 745,888 |
| 2010 Water Revenue Bonds | 43,000 | 22,792 | 65,792 |
| 2011 Storm Drain Revenue Bonds | 205,000 | 247,325 | 452,325 |
| 2013 Storm Drain Revenue Bonds | 165,000 | 164,688 | 329,688 |
| Total Enterprise Fund | 1,293,000 | 1,328,153 | 2,621,153 |

Debt Service Schedules

Fiscal Year 2017-2018

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

| | | | |
|--------------------------------|------------------|------------------|------------------|
| Enterprise Fund Debt | | | |
| 2002A Water Revenue Bonds | 9,000 | - | 9,000 |
| 2002B Water Revenue Bonds | 96,000 | 18,848 | 114,848 |
| 2004 Water Revenue Bonds | 78,000 | 12,699 | 90,699 |
| 2006 Water Revenue Bonds | 18,000 | 2,941 | 20,941 |
| 2006B Water Revenue Bonds | 400,000 | 400,988 | 800,988 |
| 2008 Water Revenue Bonds | 325,000 | 421,175 | 746,175 |
| 2010 Water Revenue Bonds | 44,000 | 21,626 | 65,626 |
| 2011 Storm Drain Revenue Bonds | 210,000 | 242,394 | 452,394 |
| 2013 Storm Drain Revenue Bonds | 165,000 | 161,388 | 326,388 |
| Total Enterprise Fund | 1,345,000 | 1,282,058 | 2,627,058 |

Debt Service Schedules

Fiscal Year 2018-2019

| | Principal | Interest | Total |
|--------------------------------|------------------|------------------|------------------|
| Governmental Fund Debt | | | |
| 2011 Tax Increment Bonds | 717,000 | 838,305 | 1,555,305 |
| 2008 Class C Road Bonds | - | - | - |
| 2012 Sales Tax Bonds | 435,000 | 61,688 | 496,688 |
| 2008 General Obligation Bonds | 180,000 | 143,683 | 323,683 |
| Total Governmental Fund | 1,332,000 | 1,043,676 | 2,375,676 |
| | | | |
| Enterprise Fund Debt | | | |
| 2002A Water Revenue Bonds | 18,000 | - | 18,000 |
| 2002B Water Revenue Bonds | 99,000 | 15,930 | 114,930 |
| 2004 Water Revenue Bonds | 79,000 | 11,373 | 90,373 |
| 2006 Water Revenue Bonds | 18,000 | 2,635 | 20,635 |
| 2006B Water Revenue Bonds | 410,000 | 384,331 | 794,331 |
| 2008 Water Revenue Bonds | 350,000 | 404,300 | 754,300 |
| 2010 Water Revenue Bonds | 45,000 | 20,433 | 65,433 |
| 2011 Storm Drain Revenue Bonds | 215,000 | 236,813 | 451,813 |
| 2013 Storm Drain Revenue Bonds | 170,000 | 158,038 | 328,038 |
| Total Enterprise Fund | 1,404,000 | 1,233,853 | 2,637,853 |

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

Legal Debt Margin Calculation for Fiscal Year

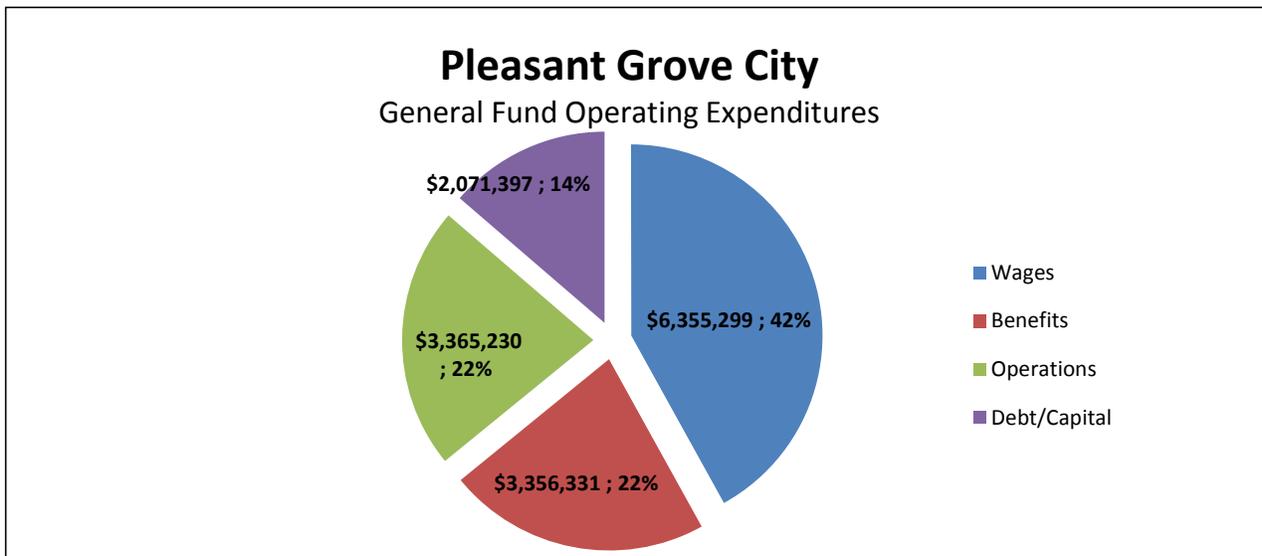
| | | |
|---|----|-----------|
| Assessed value (in thousands) | \$ | 2,093,905 |
| Debt limit (4% of assessed value) | | 83,756 |
| Debt applicable to limit: | | |
| General obligation bonds | | (4,230) |
| Less: Amount set aside for repayment of general obligation debt | | - |
| Total net debt applicable to limit | | (4,230) |
| Legal debt margin | \$ | 79,526 |

| | Fiscal Year | | | | |
|---|-------------|-----------|-----------|-----------|-----------|
| | 2010 | 2011 | 2012 | 2013 | 2014 |
| Debt limit | \$ 91,304 | \$ 87,920 | \$ 81,373 | \$ 80,624 | \$ 83,756 |
| Total net debt applicable to limit | (4,765) | (4,640) | (4,510) | (4,375) | (4,230) |
| Legal debt margin | \$ 86,539 | \$ 83,280 | \$ 76,863 | \$ 76,249 | \$ 79,526 |
| Total net debt applicable to the limit as a percentage of debt limit | 5.22% | 5.28% | 5.54% | 5.43% | 5.05% |

Utah cities are limited by Utah State law in the amount of debt allowed to be outstanding. The limit is applied to general obligation debt only and is 4% of the City's assessed valuation. An additional 8% of assessed valuation may be issued for public utility projects.

Employees By Department

| | Budgeted Year | | Current Year | | Previous Year | |
|---------------------------|---------------|------------|--------------|------------|---------------|-----------|
| | Full | Part | Full | Part | Full | Part |
| | Time | Time | Time | Time | Time | Time |
| General Fund | | | | | | |
| Mayor and City Council | 6 | 0 | 6 | 0 | 6 | 0 |
| Municipal Court | 2 | 2 | 1 | 2 | 1 | 2 |
| Legal | 2 | 1 | 1 | 2 | 1 | 1 |
| Administrative Services | 8 | 1 | 8 | 2 | 7 | 2 |
| Community Development | 7 | 0 | 6 | 0 | 5 | 0 |
| Engineering | 1 | 1 | 1 | 1 | 1 | 1 |
| Fire | 15 | 30 | 15 | 33 | 16 | 21 |
| Library | 3 | 29 | 3 | 29 | 3 | 24 |
| Parks | 9 | 7 | 9 | 5 | 9 | 2 |
| Custodial Services | 1 | 7 | 1 | 10 | 1 | 4 |
| Police | 30 | 5 | 30 | 5 | 30 | 4 |
| Recreation | 3 | 50 | 3 | 52 | 3 | 15 |
| Leisure Services | 1 | 0 | 1 | 0 | 1 | 0 |
| Senior Citizens | 0 | 7 | 0 | 5 | 0 | 5 |
| Streets | 4 | 1 | 4 | 0 | 4 | 0 |
| Public Works | 2 | 0 | 2 | 0 | 2 | 0 |
| Total General Fund | 94 | 141 | 91 | 146 | 90 | 81 |
| E911 | 4 | 17 | 3 | 16 | 3 | 12 |
| Storm Drain | 4 | 0 | 3 | 0 | 3 | 0 |
| Water/Sewer | 10 | 2 | 9 | 2 | 8 | 2 |



Fox Hollow Golf Course

Budget and Anticipated Costs

| | 2013 | 2014 |
|--------------------------------|------------------|------------------|
| | Actual | Budget |
| Revenue | | |
| Green Fees | 263,267 | 304,918 |
| Golf Cart Rental | 162,809 | 165,795 |
| Driving Range | 65,212 | 102,971 |
| Pass Fees | 90,213 | 91,608 |
| Events & Concessions | 95,470 | 104,780 |
| Other | - | |
| Total Revenue | 676,971 | 770,072 |
| Expenses | | |
| Personnel | 487,220 | 448,431 |
| Outside Services | 22,400 | 22,400 |
| Supplies and Maintenance | 277,186 | 253,918 |
| Utilities | | |
| Depreciation | 263,170 | 265,000 |
| General Overhead | 106,214 | 97,097 |
| Other | | - |
| Total Expenses | 1,156,190 | 1,086,846 |
| Operating Loss | (479,219) | (316,774) |
| Nonoperating Revenue (Expense) | (166,212) | (154,103) |
| Member-City Contributions | 720,000 | 720,000 |
| Change in Net Position | 74,569 | 249,123 |

Cash Infusions from Member Cities

| | | Total Cost | Pleasant Grove Cost | Budgeted In |
|----------------------|-----------|-------------------|--------------------------------|-----------------------|
| Land Payment | 9/15/2014 | 41,700 | 13,900 | GF Other Expenditures |
| Debt Service | 9/15/2014 | 282,051 | 94,017 | GF Other Expenditures |
| Debt Service | 3/15/2015 | 72,900 | 24,300 | GF Other Expenditures |
| Capital Improvements | 9/15/2014 | 85,000 | 28,333 | GF Other Expenditures |
| Operations | 9/15/2014 | 238,350 | 79,450 | GF Other Expenditures |
| Total | | 720,001 | 240,000 | |