Final Budget
Pleasant Grove City

Fiscal Year 2013-2014

Pleasant Grove
Utah's City of Trees

www.pgcity.org

Pleasant Grove City

State of Utah

Final Budget
Fiscal Year July 1, 2013 to June 30, 2014

Elected Officials				
Mayor Bruce Call				
Cindy Boyd	Lee Jensen	Cyd LeMone	Jay Meacham	Kim Robinson

Prepared by:
Pleasant Grove City Finance Department
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Pleasant Grove
Utah's City of Trees

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.

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

This year's budget forecasts General Fund revenues of $14,386,140 and total governmental revenues of $19,245,460. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at $12,655,542. 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. Specifically related to sales tax revenue, there is reason for optimism. Sales tax revenue trends continue to be positive both for statewide sales and for sales occurring in Pleasant Grove. The City received $96,279 more in sales tax revenue in fiscal year 2013 than it did in fiscal year 2012. For the 2014 budget, we are estimating an increase of $128,089 in sales tax revenues. Other tax revenue, including property taxes and franchise fees should increase as well. After several years of limited activity, the City is seeing renewed interest in both commercial and residential development in the City. This new construction will lead to increases in both sales and property taxes. We believe there is reason for optimism in the City's tax base.

Road Maintenance

Road maintenance is an area where we realize additional resources are needed. The City recently approved a resolution increasing the municipal energy sales and use tax from 5.051% to 6.0%. This increased revenue is estimated at $195,000 and 100% of the funds will be used to fund road maintenance

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projects. The City also has a 10-year road maintenance plan available on the City's website identifying and prioritizing where additional funds should be spent as they come available.

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 3% for City employees. Also, included in this budget is also funding for one additional police investigations officer and additional part-time labor for parks maintenance

Another major factor in personnel costs is health insurance premiums. The City has offset a portion of the cost of these premiums by implementing a small increase to the employees' contribution to the City's HMO plan. I believe we have maintained a balance between taking care of the City's employees and not allowing personnel costs to consume too much of the City budget. We anticipate personnel costs will consume 63% of General Fund revenues. This is a very a very reasonable percentage for a "full-service" city.

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

In a continued effort to keep the equipment at the City recreation center in good working condition, we are purchasing $65,000 in new equipment. Other items included in the City's capital budget are a re-lining of the City swimming pool at a cost of $330,000 and the construction of 1650 West road at a cost of $120,000.

Most other capital-related expenditures will occur to fund repair and improvements to the City's utility infrastructure. These projects include: the purchase of 40 acres of land for future storm water detention, replacing aging and undersized culinary waterlines to meet fire-flow requirements, and the re-lining of existing City sewer lines.

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 Bruce Call

Cindy Boyd

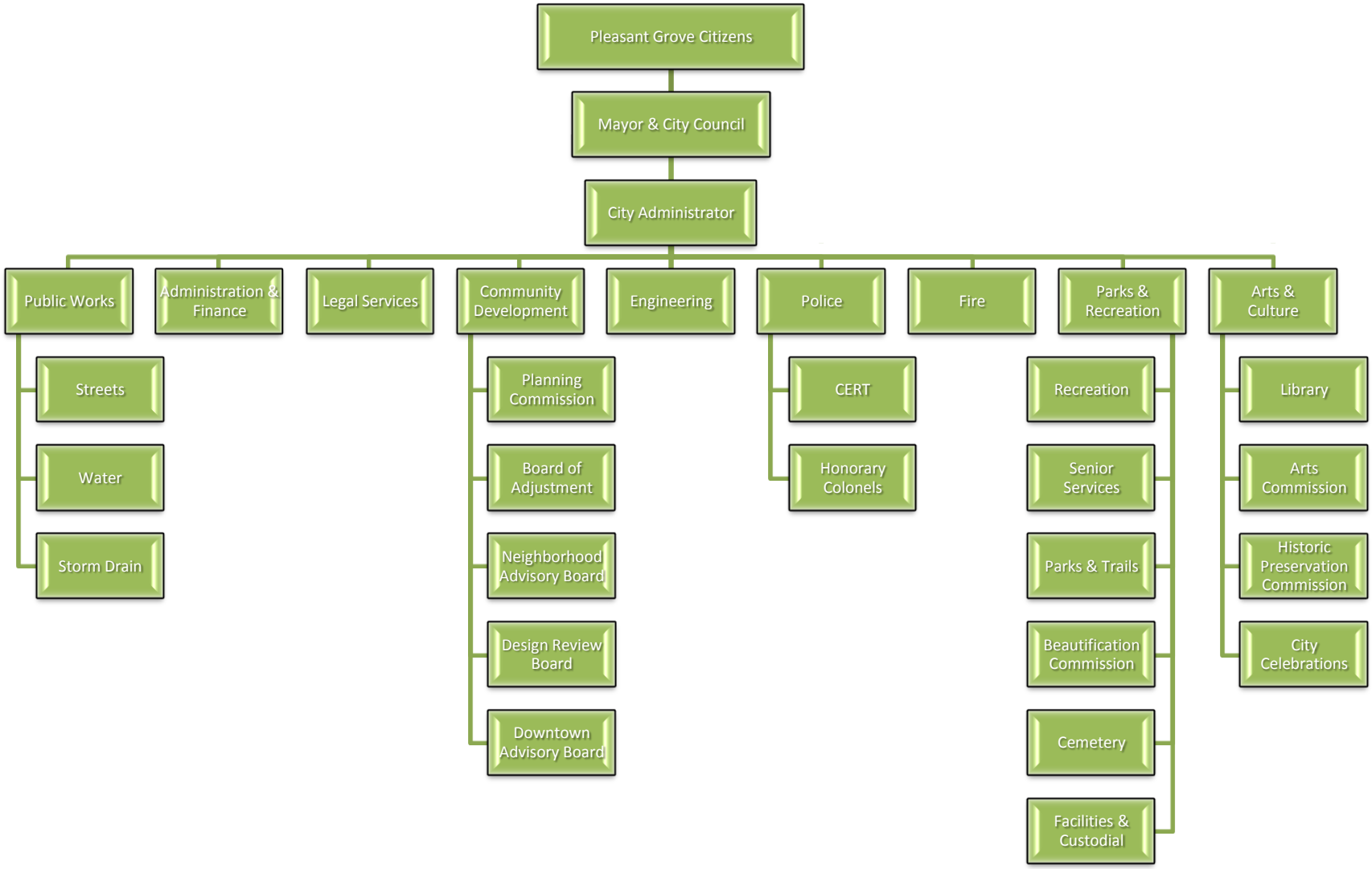
Lee Jensen

Cyd LeMone

Jay Meacham

Kimberly Robinson

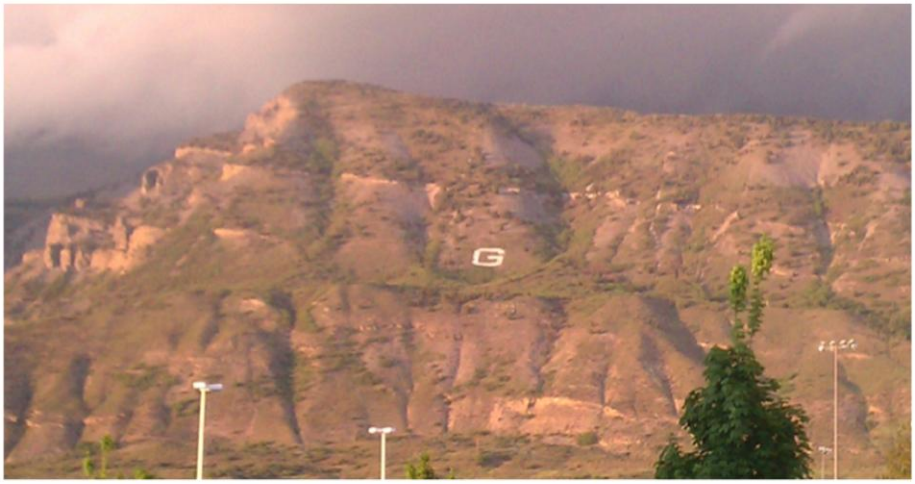
Pleasant Grove City Organization Chart



Summary Information

Pleasant Grove

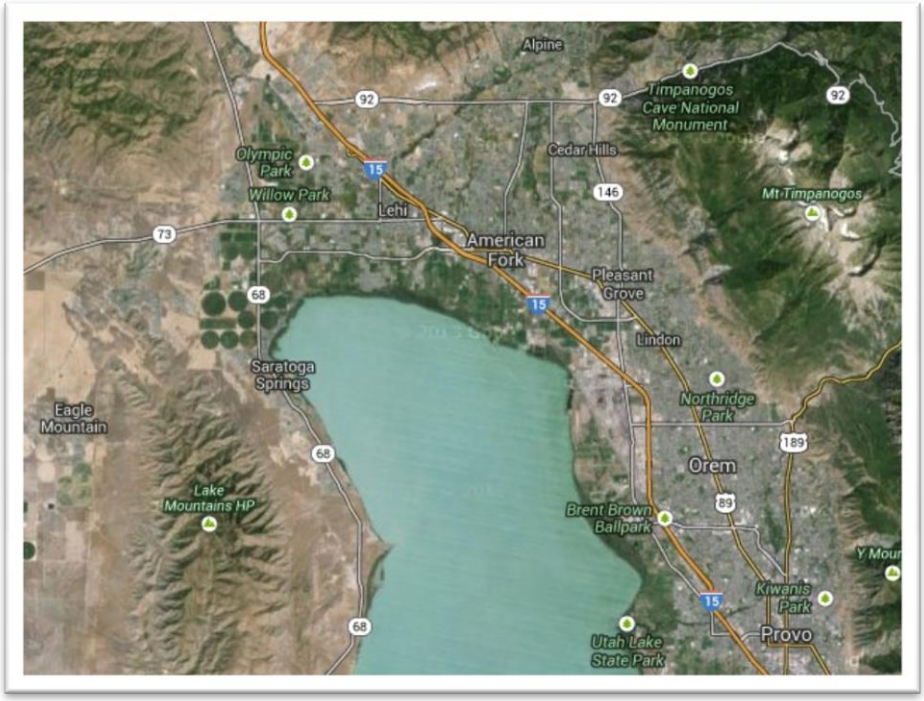
Utah's City of Trees



Community Profile

Geography

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



Form of Government

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

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

Pleasant Grove History

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

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

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

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

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

Budget Management Guidelines

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

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

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

- **Fund Balance**. City management realizes the need to maintain adequate reserves as a resource for large, emergency expenditures. Therefore, the City will strive to maintain a minimum 15% of its general fund balance in reserves. Also, all utility funds will strive to maintain a cash balance of 180 days of annual operating expenditures.

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

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

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

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

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

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

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

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

Revenue and Taxation

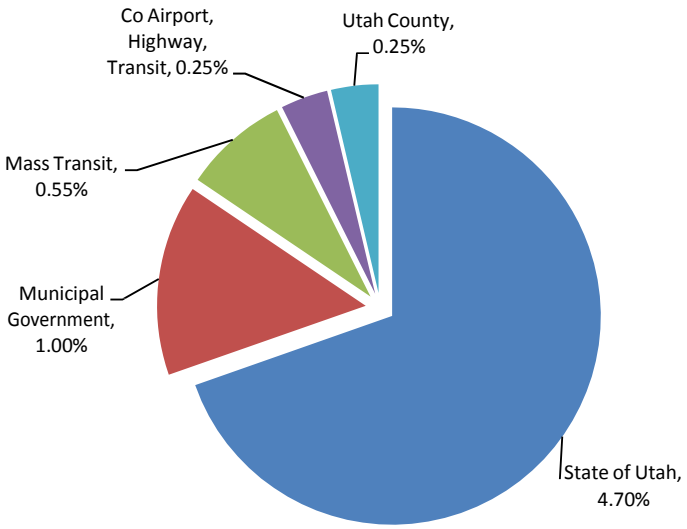
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent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

General Activities

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

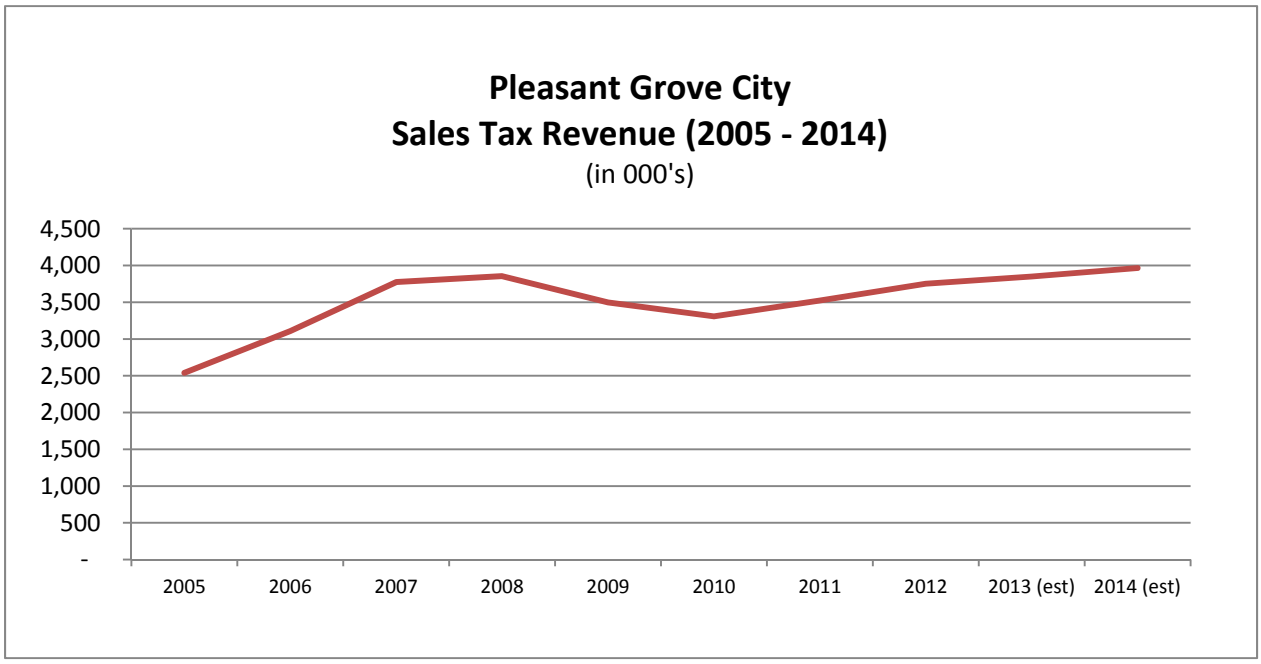
Sales Tax. Sales tax is the largest source of revenue for Pleasant Grove City. Sales tax accounts for 44% of total tax revenue and 32% of total General Fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined 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 it 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, 2012, Pleasant Grove received $1.76 for every $1.00 of local option sales tax collected in the City.



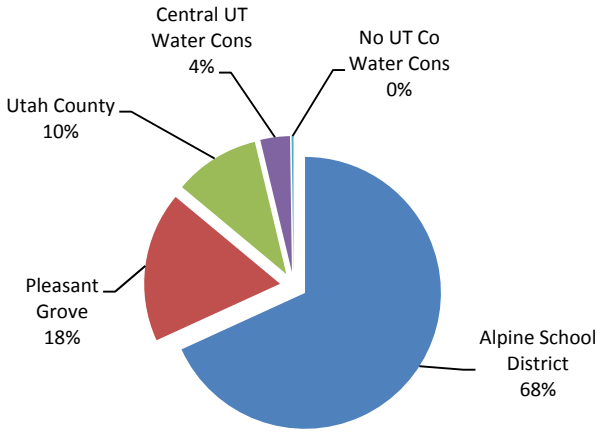
The highest amount of sales tax received by Pleasant Grove City occurred in fiscal year 2008. That year, the City received $3,855,044 in revenue from sales tax. The following years witnessed lower sales tax revenue, but revenues have been steadily increasing since 2010. Anticipated sales tax revenues for

fiscal year 2013 are $3,850,000, which is nearly 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 April 2013, the City has received 3.05% more in sales tax revenues than the same months in the previous year. Based on trends, the City is forecasting sales tax revenues of $3,965,334 for FY 2014, which is $128,089 higher than the 2013 forecast.

Property Tax. Pleasant Grove's second largest source of revenue is property tax, which represents 22% of total general fund revenue. Property tax is a much more stable revenue source than sales tax, and thus year-to-year fluctuations in revenue are relatively small. Property taxes are distributed to school districts, municipalities, counties, and special districts. The chart to the right illustrates the relative percentage of each Pleasant Grove resident's property tax distributed to individual taxing entities.



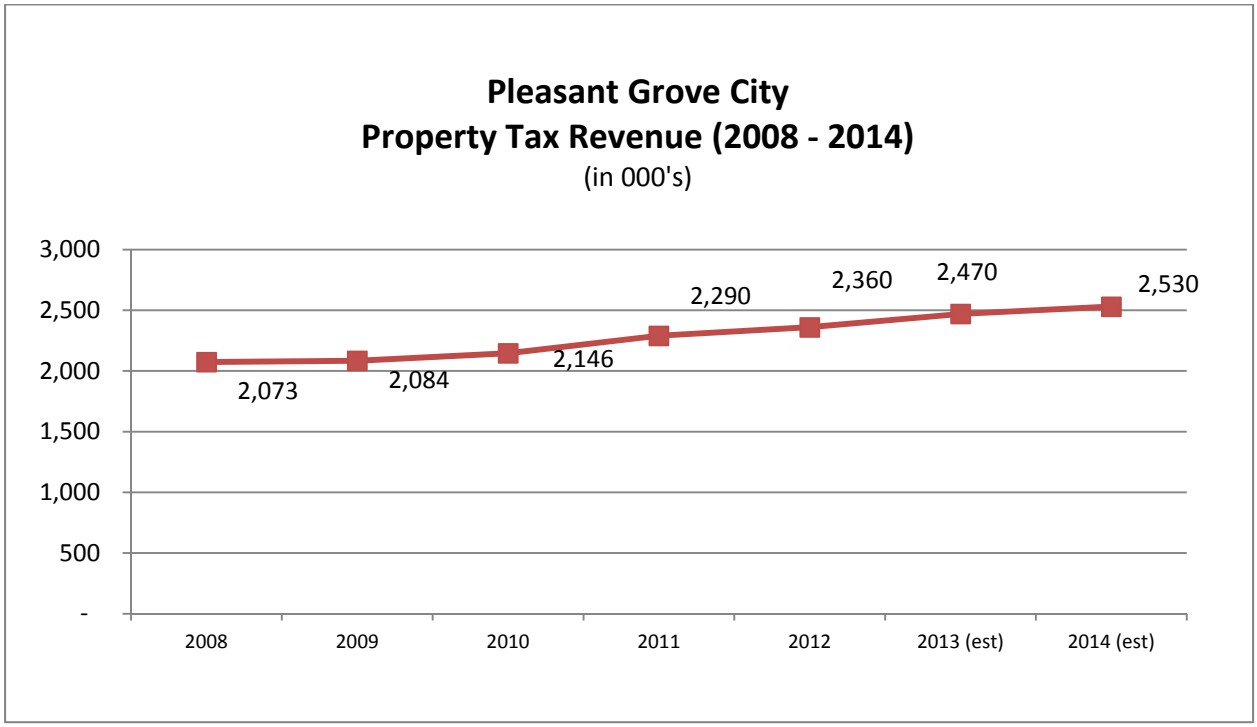
For the 2012-2013 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of 1.2951% of the taxable value their home. Pleasant Grove City will receive 17.88% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45%

exemption in taxable value for a taxpayer's primary residence. Thus, Pleasant Grove City would receive property tax totaling $267.38 from a home with a market value of $210,000.

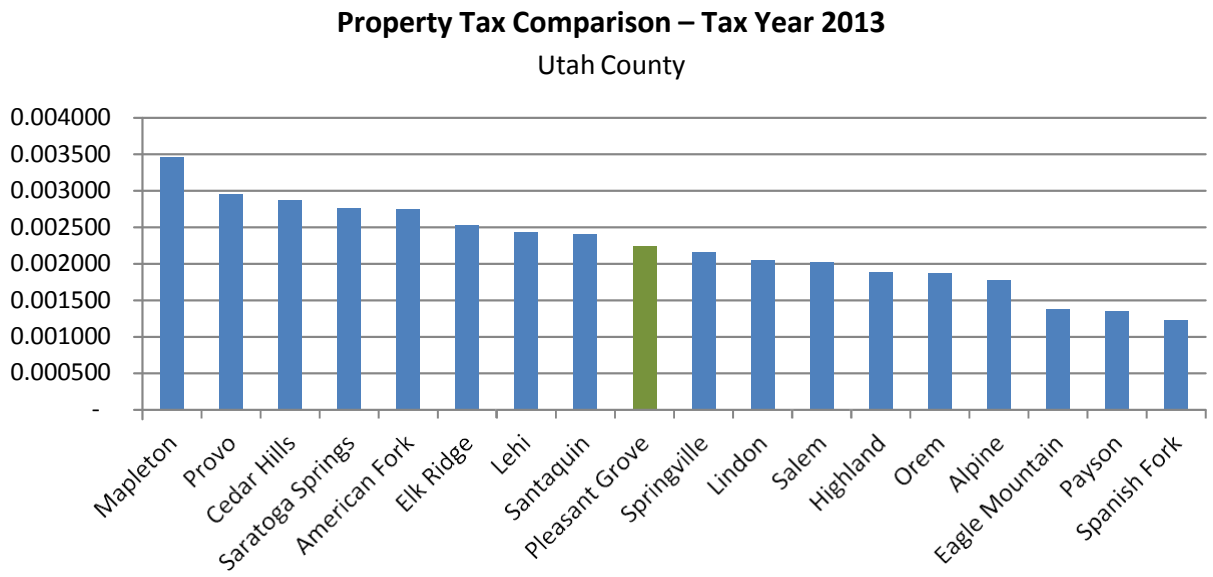
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as "Truth in Taxation". The intention of "Truth in Taxation" legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations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

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

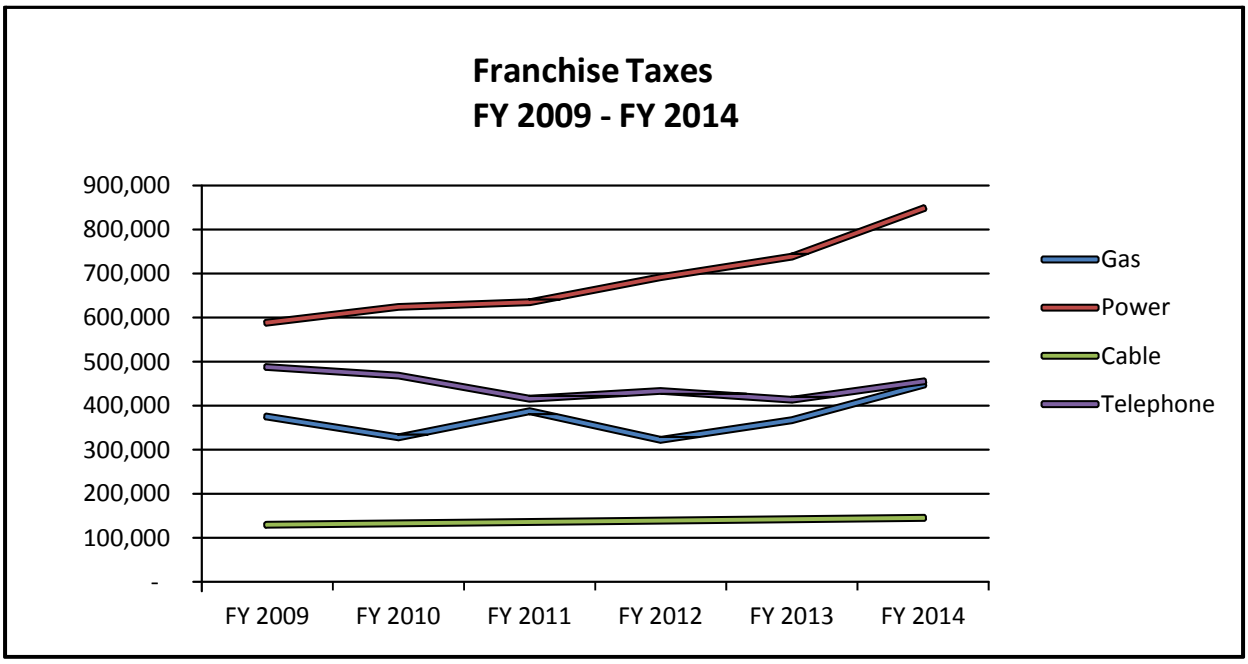
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity's governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values.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



Below is a chart showing the tax rates for cities in Utah County for the 2013 tax year. The average property tax for the cities shown below is .002229 and the median is .002198. Pleasant Grove's rate for the 2013-2014 fiscal year is .002237.



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 four utilities: Water, Sewer, Storm Drain, and Garbage. Each of these services is funded through user fees. As enterprise funds, the user fees are intended to cover the entire cost of providing these services, including personnel, operating costs, debt service, and an overhead allocation. The City makes use of rate studies to forecast projected needs to ensure adequate funds will be available to provide reliable services. The City has adopted rates for each year through fiscal year 2014 and will provide current year budgets and five-year pro-forma financial projections in order to keep close watch on future needs. The fees established by the most recently completed rate study are shown below.

Culinary Water Table 101					
	2010	2011	2012	2013	2014
Base Fee	$ 9.45	$ 10.99	$ 12.53	$ 14.07	$ 15.60
Usage per 1,000 gal					
0 to 5,000 Gallons	$ -	$ -	$ -	$ -	$ -
5,001 to 10,000 Gallons	$ 1.26	$ 1.47	$ 1.67	$ 1.88	$ 2.08
10,001 to 15,000 Gallons	$ 1.84	$ 2.14	$ 2.44	$ 2.74	$ 3.04
15,001 to 50,000 Gallons	$ 2.63	$ 3.06	$ 3.49	$ 3.92	$ 4.34
50,001 and Above	$ 3.15	$ 3.66	$ 4.18	$ 4.69	$ 5.20

Culinary Water Table 121					
	2010	2011	2012	2013	2014
Base Fee	$ 9.45	$ 10.99	$ 12.53	$ 14.07	$ 15.60
Usage per 1,000 gal					
0 to 5,000 Gallons	$ -	$ -	$ -	$ -	$ -
5,001 to 10,000 Gallons	$ 1.26	$ 1.47	$ 1.67	$ 1.88	$ 2.08
10,001 to 15,000 Gallons	$ 1.37	$ 1.59	$ 1.82	$ 2.04	$ 2.26
15,001 to 50,000 Gallons	$ 1.47	$ 1.71	$ 1.96	$ 2.19	$ 2.43
50,001 to 100,000 Gallons	$ 1.58	$ 1.84	$ 2.09	$ 2.35	$ 2.61
100,001 and Above	$ 1.68	$ 1.95	$ 2.23	$ 2.50	$ 2.77

Sanitary Sewer					
Rate Code	2010	2011	2012	2013	2014
321 Base Monthly Fee	$ 16.61	$ 18.75	$ 20.90	$ 23.04	$ 25.18
Consumption (1k gal)	$ 1.65	$ 1.86	$ 2.08	$ 2.29	$ 2.50

Pressurized Irrigation					
Rate Code	2010	2011	2012	2013	2014
Residential Rates					
Under .50 Acre	$ 16.20	$ 16.20	$ 20.85	$ 24.50	$ 27.75
.50 Acre to .99 Acre	$ 19.44	$ 19.44	$ 24.96	$ 29.37	$ 33.65
1 Acre and Above	$ 21.60	$ 21.60	$ 29.07	$ 34.25	$ 39.54
Commercial Rates	**For commercial parcels in excess of 1.5 irrigable ac. - including schools, churches, and agricultural uses**				
Base Fee			$ 29.07	$ 34.25	$ 39.54
Per Sq Ft ('000s)			$ 0.2035	$ 0.4070	$ 0.6104
- Area over 1.50 Acres					

Storm Drain					
Rate Code	2010	2011	2012	2013	2014
990 ESU	$ 3.00	$ 5.37	$ 7.74	$ 10.11	$ 12.47

Consolidated Budget

All Governmental Funds
2013-2014 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	Total
			Revenues		
Taxes & Special Assessments	8,920,334	180,000	-	320,983	9,421,317
Licenses & Permits	340,750	-	-	-	340,750
Intergovernmental Revenues	1,027,000	378,298	-	-	1,405,298
Charges for Services	2,757,739	1,509,043	150,000	-	4,416,782
Fines and Forfeitures	480,500	-	-	-	480,500
Other Revenues	217,189	3,750	105,000	4,500	330,439
Developer Contributions	-	1,560,127	-	-	1,560,127
Class C Reserve Funds	379,063	-	-	-	379,063
Use of Fund Balance	263,565	89,001	558,618	-	911,184
Transfers	(1,736,611)	389,646	174,129	1,111,707	(61,129)
Total Budgeted Revenue	**12,649,529**	**4,109,865**	**987,747**	**1,437,190**	**19,184,331**

			Expenditures		
Operations					
Salaries & Wages	5,693,022	1,306,780	-	-	6,999,802
Employee Benefits	3,060,130	265,970	-	-	3,326,100
Operating Expenditures	3,178,877	689,558	-	4,500	3,872,935
Equipment and Capital Improvements	717,500	134,430	555,000	-	1,406,930
Debt Service Payments	-	1,560,127	432,747	1,432,690	3,425,564
Contribution to Fund Balance	-	153,000	-	-	153,000
Total Budgeted Expenditures	**12,649,529**	**4,109,865**	**987,747**	**1,437,190**	**19,184,331**

Consolidated Budget

Enterprise Funds

2013-2014 City Budget

	Water	Sewer	Storm Drain	Sanitation	Total
Operating Revenues					
Charges for Services	5,394,713	4,315,000	1,507,886	-	11,217,599
Other Revenues	45,153	3,000	49,790	1,340,000	1,437,943
Total Operating Revenues	**5,439,866**	**4,318,000**	**1,557,676**	**1,340,000**	**12,655,542**
Operating Expenses					
Salaries & Wages	394,500	302,500	122,000	-	819,000
Employee Benefits	214,775	163,800	88,200		466,775
Operating Expenses	2,087,059	3,100,200	352,992	1,340,000	6,880,251
Depreciation	1,400,000	300,000	300,000		2,000,000
Total Operating Expenses	**4,096,334**	**3,866,500**	**863,192**	**1,340,000**	**10,166,026**
Operating Income/(Loss)	**1,343,532**	**451,500**	**694,484**	**-**	**2,489,516**
Non-Operating Revenues/(Expenses)					
Impact Fees	-	75,000	40,000	-	115,000
Interest Income	-	6,000	5,000	-	11,000
Interest Expense	(1,034,855)	(12,968)	(389,459)	-	(1,437,282)
Bond Issuance Costs	(35,541)	(3,628)	(10,000)	-	(49,169)
Grant Revenue	-	-	-	-	-
Total Non-Operating Revenues/(Expenses)	**(1,070,396)**	**64,404**	**(354,459)**	**-**	**(1,360,451)**
Transfers In/(Out)	**(7,071)**	**(6,800)**	**75,000**	**-**	**61,129**
Change in Net Assets	**266,065**	**509,104**	**415,025**	**-**	**1,190,194**

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.

2013-2014 Budget Calendar

EVENT	DATE
Budget Workshop	February 15-16, 2013
Budget Work Session	March 26, 2013
Budget Work Session	April 30, 2013
Tentative Budget Adoption	May 7, 2013
Budget Work Session	May 28, 2013
Public Hearing	June 4, 2013
Proposed Tax Increase Declaration	June 18, 2013
Public Hearing	August 7, 2013
Final Budget Adoption	August 14, 2013

AUGUST 2013

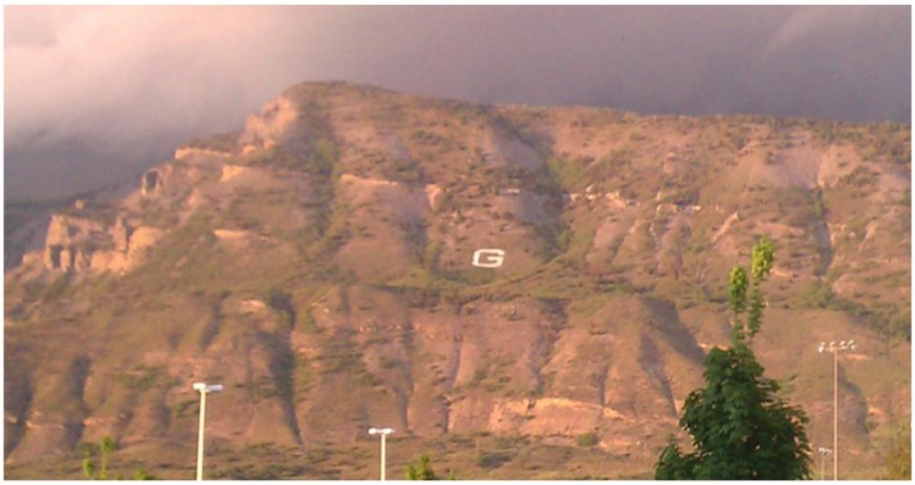
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Pleasant Grove City

2013-2014 Budget

Pleasant Grove

Utah's City of Trees



General Fund

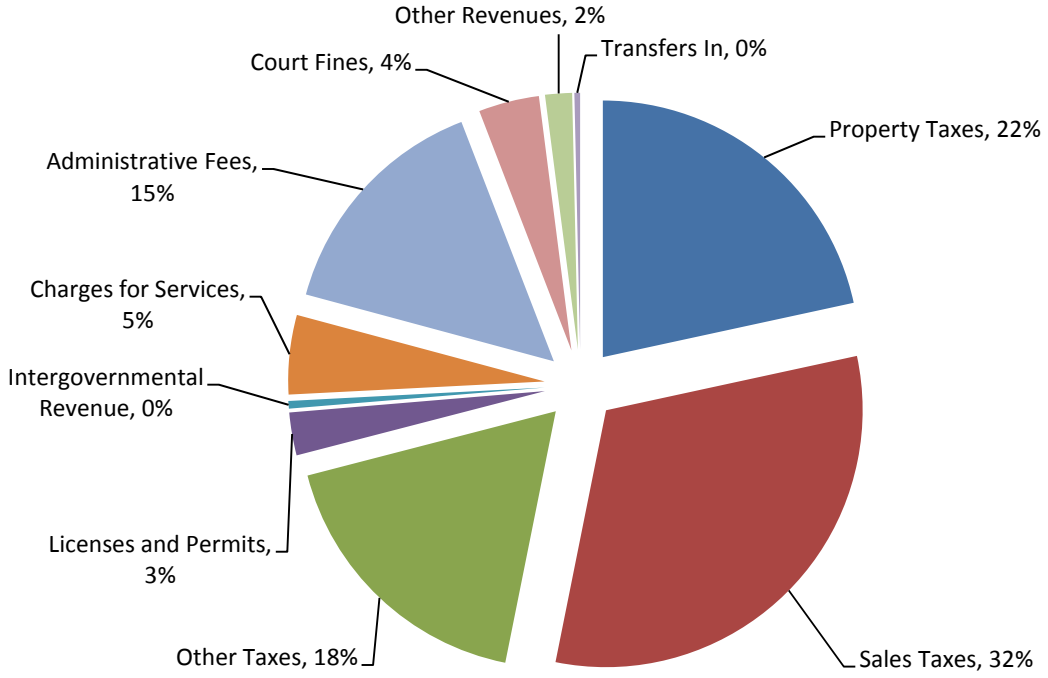
The General Fund pays for those functions typically associated with a municipal government (e.g. police, fire, streets, parks, recreation, and community development). The General Fund usually receives its revenues from taxes collected.

Revenues

General Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Revenues	Beginning FY 2014 Budget
General Fund Revenues					
Property Taxes	2,586,647	2,630,000	2,630,000	2,630,000	2,715,000
Sales Taxes	3,752,475	3,837,245	3,922,245	3,850,000	3,965,334
Other Taxes	1,904,834	2,005,000	2,005,000	2,035,000	2,240,000
Licenses and Permits	260,144	310,750	310,750	335,750	340,750
Intergovernmental Revenue	321,748	62,000	88,436	88,436	62,000
Charges for Services	626,676	588,900	632,400	598,900	628,900
Administrative Fees	1,750,426	1,840,139	1,840,139	1,840,139	1,880,139
Court Fines	488,676	480,500	480,500	522,000	480,500
Other Revenues	229,503	197,189	201,208	191,472	212,189
Transfers In	-	115,000	115,000	115,000	43,860
Use of Fund Balance					
Total General Fund Revenues	**11,921,129**	**12,066,724**	**12,225,680**	**12,206,700**	**12,568,676**

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 14 full time and 40 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 25 sworn full-time officers, 2 part-time sworn officers, 2 part-time animal control officers, 3 volunteer sworn reserve officers, 4 volunteer civilian officers, 19 full and part-time civilian staff, and 12 school crossing guards. Additionally, our department provides a number of services which consist of crime prevention/awareness programs, Honorary Colonels, NOVA,

school resource officer, K9, SWAT, Major Crimes Task Force, Sex Crimes Task Force, Joint Criminal Apprehension Team, Child Abduction Response Team, and Internet Crimes Against Children.

Public Works

Public Works installs, operates, maintains, and is responsible for the safety of the city infrastructure – streets, storm drains, sewer, culinary water and secondary water. Public Works is divided into three main divisions: (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 2013 Budget	Amended FY 2013 Budget	Estimated Actual Revenues	Beginning FY 2014 Budget
Mayor & City Council					
Salaries & Wages	54,000	56,200	56,200	56,200	56,200
Benefits	88,044	96,200	96,200	108,400	100,900
Operating Expenditures	23,974	28,500	28,500	20,800	28,500
Total Mayor & Council	**166,018**	**180,900**	**180,900**	**185,400**	**185,600**
Municipal Court					
Salaries & Wages	126,940	130,950	130,950	130,080	135,106
Benefits	31,496	42,920	42,920	31,850	44,005
Operating Expenditures	154,560	134,500	134,500	155,700	134,500
Total Municipal Court	**312,996**	**308,370**	**308,370**	**317,630**	**313,611**
Other Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	822,100	838,728	838,728	815,300	954,748
Total Other Expenditures	**822,100**	**838,728**	**838,728**	**815,300**	**954,748**
Legal					
Salaries & Wages	121,524	134,800	134,800	133,000	139,104
Benefits	43,659	49,200	49,200	46,770	51,025
Operating Expenditures	68,724	68,480	68,480	53,780	68,480
Total Legal	**233,907**	**252,480**	**252,480**	**233,550**	**258,609**
Physical Facilities					
Salaries & Wages	-	-	-	-	18,684
Benefits	-	-	-	-	2,000
Operating Expenditures	176,479	185,400	190,400	208,400	199,720
Total Physical Facilities	**176,479**	**185,400**	**190,400**	**208,400**	**220,404**
Administrative Services					
Salaries & Wages	515,066	524,700	549,700	549,700	589,000
Benefits	202,684	241,500	233,500	212,670	273,400
Operating Expenditures	69,241	75,360	75,360	75,050	84,360
Total Administrative Serv	**786,991**	**841,560**	**858,560**	**837,420**	**946,760**

General Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Revenues	Beginning FY 2014 Budget
Engineering					
Salaries & Wages	105,074	106,500	115,500	115,500	109,150
Benefits	38,704	41,675	41,675	41,175	43,425
Operating Expenditures	383,894	294,925	379,925	400,850	294,925
Total Community Develop	**527,672**	**443,100**	**537,100**	**557,525**	**447,500**
Community Development					
Salaries & Wages	281,479	293,500	335,500	335,000	293,900
Benefits	149,621	169,900	182,900	180,000	205,425
Operating Expenditures	29,047	45,116	48,616	45,000	45,116
Total Community Develop	**460,147**	**508,516**	**567,016**	**560,000**	**544,441**
Police					
Salaries & Wages	1,621,337	1,700,250	1,679,179	1,657,500	1,738,920
Benefits	940,994	1,079,450	1,059,450	1,031,800	1,170,070
Operating Expenditures	480,303	346,820	351,156	351,900	330,800
Total Police	**3,042,634**	**3,126,520**	**3,089,785**	**3,041,200**	**3,239,790**
Fire					
Salaries & Wages	1,006,873	1,076,400	1,084,305	1,057,000	1,122,488
Benefits	495,128	483,000	503,000	505,800	512,850
Operating Expenditures	359,384	181,500	185,121	186,800	181,500
Total Fire	**1,861,385**	**1,740,900**	**1,772,426**	**1,749,600**	**1,816,838**
Animal Control					
Salaries & Wages	29,635	34,950	34,950	32,000	36,000
Benefits	2,826	3,700	3,700	3,125	3,650
Operating Expenditures	49,864	63,500	63,500	54,460	63,500
Total Animal Control	**82,325**	**102,150**	**102,150**	**89,585**	**103,150**
Economic Development					
Salaries & Wages	-	-	-	-	10,000
Benefits	-	-	-	-	1,015
Operating Expenditures	-	-	-	-	77,400
Total Animal Control	**-**	**-**	**-**	**-**	**88,415**

General Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Revenues	Beginning FY 2014 Budget
Streets					
Salaries & Wages	172,034	196,000	196,000	185,042	201,720
Benefits	101,297	116,040	108,040	104,334	118,640
Operating Expenditures	200,390	223,006	223,006	223,006	223,006
Total Streets	**473,721**	**535,046**	**527,046**	**512,381**	**543,366**
Library					
Salaries & Wages	339,115	358,000	358,000	350,000	372,340
Benefits	80,864	93,875	93,875	82,350	106,425
Operating Expenditures	147,328	144,004	144,004	141,720	144,004
Total Library	**567,308**	**595,879**	**595,879**	**574,070**	**622,769**
Senior Citizen Center					
Salaries & Wages	36,534	38,400	38,400	37,000	39,250
Benefits	3,553	3,950	3,950	3,700	3,900
Operating Expenditures	4,264	4,300	4,300	4,200	4,200
Total Sr Citizen Center	**44,351**	**46,650**	**46,650**	**44,900**	**47,350**
Parks					
Salaries & Wages	432,721	469,401	469,401	449,500	446,880
Benefits	213,868	229,350	232,350	214,450	228,600
Operating Expenditures	198,866	219,511	219,511	211,802	143,391
Total Parks	**845,456**	**918,262**	**921,262**	**875,752**	**818,871**
Recreation					
Salaries & Wages	133,278	137,000	137,000	132,500	146,000
Benefits	78,386	87,100	87,100	80,950	91,550
Operating Expenditures	38,231	38,250	38,250	35,800	52,150
Total Recreation	**249,895**	**262,350**	**262,350**	**249,250**	**289,700**
Leisure Services					
Salaries & Wages	82,768	86,050	86,050	82,500	88,000
Benefits	39,018	40,300	40,300	39,050	41,600
Operating Expenditures	25,741	22,850	22,850	17,750	17,100
Total Leisure Services	**147,526**	**149,200**	**149,200**	**139,300**	**146,700**

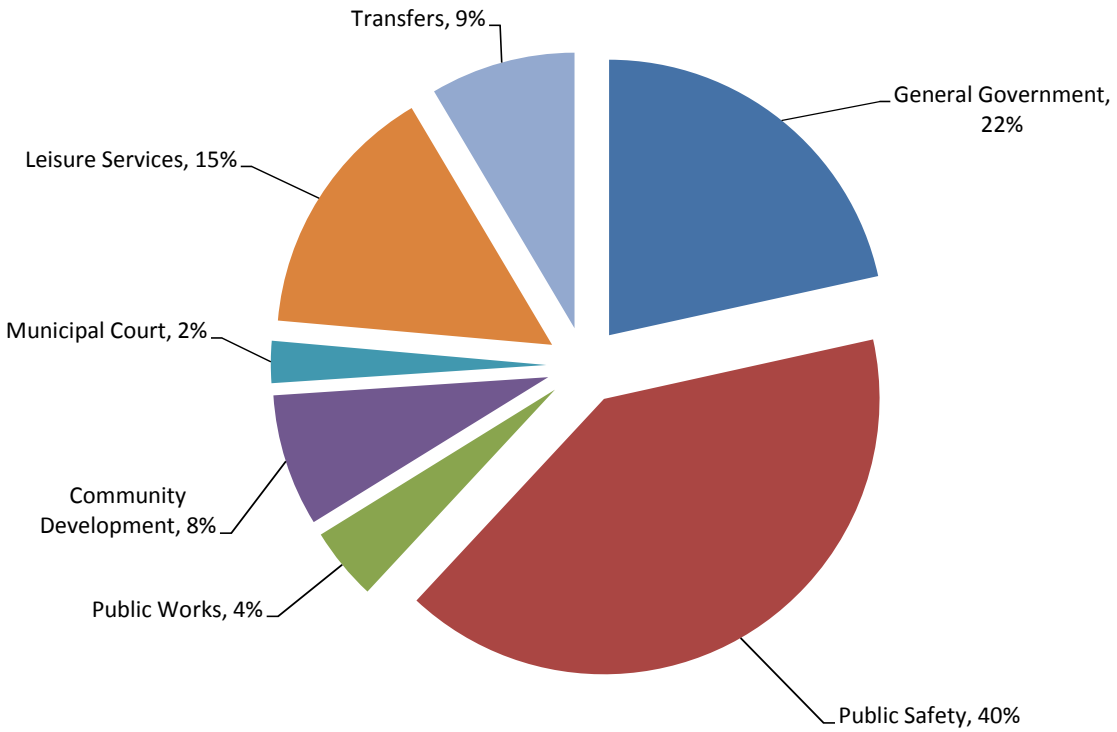
General Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Revenues	Beginning FY 2014 Budget
Custodial Services					
Salaries & Wages	83,074	116,400	116,400	90,000	128,140
Benefits	28,674	33,950	33,950	30,425	36,475
Operating Expenditures	23,494	19,477	19,477	23,414	22,477
Total Custodial Services	**135,242**	**169,827**	**169,827**	**143,839**	**187,092**
Total Operating Expenditures	**10,936,153**	**11,205,838**	**11,370,129**	**11,135,102**	**11,775,714**

General Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Revenues	Beginning FY 2014 Budget
Transfer To:					
Economic Development	134,600	132,837	132,837	132,837	-
Capital Equipment	146,661	450,450	450,450	450,450	461,450
Capital Projects	350,000	-	-	-	-
E911	63,100	63,100	63,100	63,100	188,100
Debt Service	28,089	-	-	28,089	-
Class C Road Funds					195,000
Recreation Programs	31,886	36,886	36,886	36,886	54,886
Swimming Pool	168,000	168,000	168,000	168,000	168,000
Cultural Arts	17,612	17,612	17,612	17,612	22,612
Total Transfers	**939,948**	**868,885**	**868,885**	**896,974**	**1,090,048**
Total Operating Expenditures	**10,936,153**	**11,205,838**	**11,370,129**	**11,135,102**	**11,775,714**
Total Contribution to/(Use of) FB	**45,028**	**(8,000)**	**(13,334)**	**174,624**	**(297,086)**

General Fund Expenditures



Class C Road Fund

General Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Class C Road Funds	954,146	985,000	985,000	965,000	965,000
Miscellaneous Revenues	10,569	5,000	5,000	5,000	5,000
Transfer from General Fund					195,000
Total Revenues	**964,715**	**990,000**	**990,000**	**970,000**	**1,165,000**
Expenditures					
Operating Expenditures	31,551	-	-	35,000	35,000
Lease Payments	30,959	27,500	27,500	27,500	25,000
Road Maintenance	9,790	522,500	522,500	450,000	717,500
Transfer to Debt Service	772,388	769,388	769,388	769,388	766,563
Total Expenditures	**844,687**	**1,319,388**	**1,319,388**	**1,281,888**	**1,544,063**
Contribution to/(Use of) FB	**120,028**	**(329,388)**	**(329,388)**	**(311,888)**	**(379,063)**

Cemetery

General Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Cemetery Opening/Closing	-	50,000	50,000	114,038	115,000
Cemetery Lot Sales	-	65,000	65,000	98,700	100,000
Total Revenues	**-**	**115,000**	**115,000**	**212,738**	**215,000**
Expenditures					
Overtime Wages					1,500
Part Time Wages					20,640
FICA					1,600
State Insurance Expense					475
Mower Expense					14,000
Meetings & Memberships					500
Vehicle Expense					4,000
Cellular Services					500
Sprinkler & Landscape					12,000
Service Project Supplies					400
Special Services					600
Departmental Supplies					5,200
Tree Maintenance					2,800
Greenhouses					5,000
Safety Equip & Supplies					2,000
Christmas Lights					500
Flags					1,500
Headstone Repair					
Transfer to General Fund	-	115,000	115,000	115,000	43,860
Transfer to Storm Drain	-	-	-	-	75,000
Total Expenditures	**-**	**115,000**	**115,000**	**115,000**	**192,075**
Contribution to/(Use of) FB	**-**	**-**	**-**	**97,738**	**22,925**

Risk Management

General Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Unemployment Premiums	27,262	27,500	27,500	27,500	27,500
Total Revenues	**27,262**	**27,500**	**27,500**	**27,500**	**27,500**
Expenditures					
Unemployment Expense	20,672	27,500	27,500	27,500	27,500
Total Expenditures	**20,672**	**27,500**	**27,500**	**27,500**	**27,500**
Contribution to/(Use of) FB	**6,590**	**-**	**-**	**-**	**-**

Dental

General Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Employee Premiums	29,917	33,700	33,700	33,700	33,700
Employer Premiums	98,677	106,900	106,900	106,900	106,900
		-	-	-	-
Total Revenues	**128,594**	**140,600**	**140,600**	**140,600**	**140,600**
Expenditures					
Dental Claim Payments	88,695	130,000	130,000	130,000	130,000
Total Expenditures	**88,695**	**130,000**	**130,000**	**130,000**	**130,000**
Contribution to/(Use of) FB	**39,899**	**10,600**	**10,600**	**10,600**	**10,600**

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 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
E911 Fees	210,664	200,000	200,000	215,000	370,498
Interest	2,283	1,500	1,500	2,300	1,500
Other Revenues	198,959	-	5,346	5,346	184,643
Transfer from General Fund	63,100	63,100	63,100	63,100	188,100
Total Revenues	**475,006**	**264,600**	**269,946**	**285,746**	**744,741**
Expenditures					
Salaries & Wages	268,766	295,000	295,000	294,000	437,848
Benefits	70,598	79,200	79,200	74,950	184,886
Maintenance	91,715	35,000	40,346	40,346	66,000
Operating Expenditures	7,104	4,850	4,850	5,300	19,500
Equipment	211,553	1,000	61,000	61,000	134,430
Total Expenditures	**649,736**	**415,050**	**480,396**	**475,596**	**842,664**
Contribution to/(Use of) FB	**(174,731)**	**(150,450)**	**(210,450)**	**(189,850)**	**(97,923)**

Swimming Pool

Special Revenue Fund

	Prior Year Actual	Original FY 2010 Budget	Amended FY 2010 Budget	Estimated Actual Expenditures	Beginning FY 2011 Budget
Revenues					
Swimming Pool Revenues	209,242	206,500	206,500	206,500	206,500
Concessions Sales	23,673	21,000	21,000	21,000	21,000
Transfer from General Fund	168,000	168,000	168,000	168,000	168,000
Total Revenues	**400,915**	**395,500**	**395,500**	**395,500**	**395,500**
Expenditures					
Salaries and Wages	210,470	224,000	224,000	224,000	220,000
Benefits	21,474	22,850	22,850	22,850	21,150
Concession Stands	19,782	16,500	16,500	16,500	16,500
Utilities	54,963	56,000	56,000	56,000	57,000
Operating Expenditures	64,286	54,150	54,150	59,700	59,100
Maintenance & Equipment	20,408	22,000	22,000	22,000	21,750
Total Expenditures	**391,383**	**395,500**	**395,500**	**401,050**	**395,500**
Contribution to/(Use of) FB	**9,532**	**-**	**-**	**(5,550)**	**-**

Cultural Arts

Special Revenue Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Youth Theatre	51,986	63,000	63,000	62,000	64,000
PG Players	9,600	13,000	13,000	10,714	13,000
Utah Children's Choir	10,170	18,900	18,900	16,763	18,900
Donations	2,591	-	-	-	
Transfer from General Fund	17,612	17,612	17,612	17,612	22,612
Total Revenues	**91,959**	**112,512**	**112,512**	**107,089**	**118,512**
Expenditures					
Arts Council	5,317	8,800	8,800	3,300	8,800
Youth Theatre	53,876	63,000	63,000	62,000	64,000
PG Players	13,736	13,000	13,000	10,714	13,000
Utah Children's Choir	14,261	18,790	18,790	16,763	18,790
Historical Commission					5,000
Other Expenditures	-	-	-	-	-
Total Expenditures	**87,191**	**103,590**	**103,590**	**92,777**	**109,590**
Contribution to/(Use of) FB	**4,768**	**8,922**	**8,922**	**14,312**	**8,922**

Recreation Programs

Special Revenue Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Recreation Fee Revenues	603,735	548,804	548,804	-	620,000
Comm Center Revenues	357,653	345,000	345,000	-	358,000
Recreation Concessions	22,143	20,000	20,000	-	23,000
Transfer from General Fund	44,010	36,886	36,886	-	54,886
Total Revenues	**1,027,540**	**950,690**	**950,690**	**-**	**1,055,886**
Expenditures					
Salaries & Wages	600,499	570,000	570,000	-	648,932
Benefits	58,667	54,150	54,150	-	59,934
Program Supplies & Equipment	148,101	116,000	116,000	-	121,000
Operating Expenditures	167,906	182,040	182,040	-	182,068
Transfer to Capital Equipment	-	23,500	23,500	-	43,952
Total Expenditures	**975,173**	**945,690**	**945,690**	**-**	**1,055,886**
Contribution to/(Use of) FB	**52,367**	**5,000**	**5,000**	**-**	**-**

Redevelopment Agency

Special Revenue

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Hammond Project					
Tax Increment Revenue	183,532	150,000	150,000	184,000	180,000
Developer Contribution	1,710,268	1,560,583	1,560,583	1,560,583	1,560,127
Interest	5	-	-	-	-
Refund 2006 CDA Bonds	18,383,000	-	-	-	-
General					
Commercial Business District					
Tax Increment Revenue	-	-	-	-	-
Total Revenues	**20,276,805**	**1,710,583**	**1,710,583**	**1,744,583**	**1,740,127**
Expenditures					
Hammond Project					
Operating Expenditures	281				
Debt Service Payments	1,711,524	1,560,583	1,560,583	1,560,583	1,560,127
Agent Fees	2,000	2,000	2,000	2,000	2,000
Retire Outstanding Bonds	18,110,000	-	-	-	-
Issuance Costs	272,266	-	-	-	-
Professional Services	44,960	-	-	25,000	25,000
Other Expenditures	-				
Administrative Fee		-	-	-	-
Total Expenditures	**20,141,031**	**1,562,583**	**1,562,583**	**1,587,583**	**1,587,127**
Transfers in/(Out)					
Transfer to General Fund		-	-	-	-
Total Transfers	**-**	**-**	**-**	**-**	**-**
Contribution to/(Use of) FB	**135,774**	**148,000**	**148,000**	**157,000**	**153,000**

Library Grants

Special Revenue Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Title 1 Federal Grants	7,944	-	-	7,800	7,800
Interest	209	250	250	-	250
Donations	2,147	4,000	4,000	-	2,000
Total Revenues	**10,300**	**4,250**	**4,250**	**7,800**	**10,050**
Expenditures					
Title 1 Grant Purchases	9,780	-	-	7,800	7,800
Purchases from Gifts	2,037	4,250	4,250	400	2,250
Total Expenditures	**11,817**	**4,250**	**4,250**	**8,200**	**10,050**
Contribution to/(Use of) FB	**(1,517)**	**-**	**-**	**(400)**	**-**

Debt Service

Debt Service

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Property Tax Revenue	316,883	318,083	318,083	318,083	320,983
Interest	228	-	-		4,500
Bond Proceeds	3,073,000				-
Bond Premiums	96,128				-
Transfer from Gen Fund	28,089				-
Transfer from Road Impact	100,087	150,000	150,000	150,000	150,000
Transfer from Capital Projects	277,436	200,810	200,810	200,810	195,144
Tranfser from Sewer	-	-	-		-
Transfer from Storm Drain	-	-	-		-
Transfer from Class C	772,388	769,388	769,388	769,388	766,563
Total Revenues	**4,664,238**	**1,438,281**	**1,438,281**	**1,438,281**	**1,437,190**
Expenditures					
Principal Payments	4,055,068	986,000	986,000	986,000	1,024,500
Interest on Bonds	518,743	447,781	447,781	447,781	408,190
Bond Agent Fees	4,250	4,500	4,500	4,500	4,500
Bond Issuance Cost	54,953				-
Total Expenditures	**4,633,014**	**1,438,281**	**1,438,281**	**1,438,281**	**1,437,190**
Contribution to/(Use of) FB	**31,224**	**-**	**-**	**-**	**-**

	Principal	Interest	Total
2008 Excise Tax Bonds	610,000	156,563	766,563
2008 GO Bonds	145,000	175,983	320,983
2012 Sales Tax	269,500	75,644	345,144
	1,024,500	408,190	1,432,690

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 expenses over time.

Capital Projects

Capital Projects Fund

	Prior Year Actual	Prior Year Actual	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Interest Income	863	-	-	-	
EECBG Grant	217,392	-	-	-	
Other Grants	34,161	-	-	-	
Other Income	-	-	-	-	
Transfer from MBA Fund	40,030	-	-	-	
Transfer from General Fund	350,000	-	-	-	
Use of Fund Balance	-	464,703	642,909	642,909	645,144
Total Revenues	**642,447**	**464,703**	**642,909**	**642,909**	**645,144**
Expenditures					
Prior Year Projects	773,457	-	74,206	74,206	
Transfer to Debt Service	277,436	200,810	200,810	200,810	195,144
Public Works Vehicles	100,000	150,000	150,000	150,000	-
Transfer to Capital Equip	40,000	40,000	40,000	40,000	-
Public Works Roof	-	2,000	2,000	2,000	-
Discovery Park Improvements	-	11,764	11,764	11,764	-
Lion's Club Repairs	-	16,629	16,629	16,629	-
Sidewalk Replacement	-	30,000	30,000	30,000	-
Manila Creek Park Pavillion	-	5,000	5,000	5,000	-
Battlecreek Restroom	-	8,500	8,500	8,500	-
1300 E PG Blvd Signal			51,000	51,000	-
Murdock Canal Streetlights			14,000	14,000	
900 West Trail			5,000	5,000	
Murdock Canal Improvements			34,000	34,000	
Swimming Pool Lining					330,000
1650 W Road Improvements					120,000
Total Expenditures	**1,190,893**	**464,703**	**642,909**	**642,909**	**645,144**
Contribution to/(Use of) FB	**(548,446)**	**-**	**-**	**-**	**-**

Impact Fees

Capital Projects

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Recreation Impact Fees	54,209	-	-	160,000	-
Fire Impact Fees	13,473	-	-	18,000	-
Police Impact Fees	13,609	-	-	18,000	-
Road Impact Fees	132,004	150,000	150,000	250,000	150,000
Interest	2,543	-	-	6,000	-
Transfer from Class C	-	-	-	-	-
Total Revenues	**215,837**	**150,000**	**150,000**	**452,000**	**150,000**
Expenditures					
Parks Projects	1,530	-	-	-	-
Fire & EMS Projects	-	-	-	-	-
Police Projects	254,629	-	-	-	-
Road Projects	11,000	-	7,000	7,000	-
Principal Payments	-	-	-	-	-
Interest Payments	-	-	-	-	-
Transfer to Debt Service	100,087	150,000	150,000	150,000	150,000
Total Expenditures	**367,245**	**150,000**	**157,000**	**157,000**	**150,000**
Contribution to/(Use of) FB	**(151,408)**	**-**	**(7,000)**	**295,000**	**-**

Capital Equipment

Capital Equipment Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Lease Proceeds	144,811	175,000	279,856	279,856	105,000
Transfer from General Fund	146,661	450,450	450,450	450,450	461,450
Transfer from Rec Center	-	23,500	23,500	23,500	43,952
Transfer from Water	-	-	-	-	7,071
Transfer from Sewer	-	-	-	-	6,800
Transfer from General CIP	40,000	40,000	40,000	40,000	-
Other Revenue	6,250	-	-	-	-
Total Revenues	**337,722**	**688,950**	**793,806**	**793,806**	**624,273**
Expenditures					
Fleet Purchases	211,462	175,000	175,000	175,000	-
Copier Purchases	-	-	-	-	-
Computer Purchases	-	-	39,682	39,682	40,000
Fitness Equipment Purchase	-	-	65,174	65,174	65,000
Fitness Center Equipment	-	23,500	23,500	23,500	43,952
Police Equipment Lease	-	166,217	166,217	166,217	131,004
Fleet Lease - Other	-	-	-	-	13,871
Copier Lease	-	13,247	13,247	13,247	12,832
Computer Lease	-	36,916	36,916	36,916	40,191
Asphalt Zipper Lease	-	28,089	28,089	28,089	28,089
Fire Equipment Lease	23,322	163,072	163,072	163,072	162,808
Total Expenditures	**234,784**	**606,041**	**710,897**	**710,897**	**537,747**
Contribution to/(Use of) FB	**102,937**	**82,909**	**82,909**	**82,909**	**86,526**

	Principal	Interest	Total
Ladder Truck Lease	84,339	32,511	116,851
Fire Equipment Lease	22,296	1,090	23,385
Wells Fargo Vehicle Lease	21,995	576	22,572
Sun Trust Equipment Lease	98,812	9,204	108,015
Asphalt Zipper Lease	26,070	2,019	28,089
2012 Equipment Lease	92,557	8,278	100,835
2013 Equipment Lease	33,000		33,000
	379,069	53,678	432,746

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 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Revenues					
Garbage Collection Fees	1,037,608	1,050,000	1,050,000	1,050,000	1,050,000
Recycling Fees	282,451	290,000	290,000	290,000	290,000
Interest	-	-	-	-	-
Total Revenues	**1,320,060**	**1,340,000**	**1,340,000**	**1,340,000**	**1,340,000**
Expenditures					
Garbage Pickup Expense	780,847	745,000	745,000	745,000	800,000
Recycling Collection	293,806	300,000	300,000	300,000	290,000
Administration Fee	245,000	295,000	295,000	295,000	250,000
Total Expenditures	**1,319,654**	**1,340,000**	**1,340,000**	**1,340,000**	**1,340,000**
Contribution to/(Use of) FB	**406**	**-**	**-**	**-**	**-**

Storm Drain

Enterprise Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Operating Revenues					
Storm Drain Fee	967,895	1,250,000	1,250,000	1,250,000	1,507,886
Other Revenues	-	-	-	-	49,790
Total Operating Revenues	**967,895**	**1,250,000**	**1,250,000**	**1,250,000**	**1,557,676**
Operating Expenses					
Salaries & Wages	101,256	118,000	118,000	101,850	122,000
Benefits	64,760	83,700	83,700	75,625	88,200
GF Administrative Charge	114,158	118,724	118,724	118,724	122,500
Operating Expenditures	138,964	162,902	162,902	129,300	230,492
Depreciation	202,486	250,000	250,000	202,486	300,000
Total Operating Expenses	**621,623**	**733,326**	**733,326**	**627,985**	**863,192**
Operating Income/(Loss)	**346,272**	**516,674**	**516,674**	**622,015**	**694,484**
Non-Operating Revenues/(Expenses)					
Impact Fees	59,926	40,000	40,000	40,000	40,000
Interest Income	2,318	5,000	5,000	5,000	5,000
Interest Expense	(227,526)	(289,707)	(289,707)	(289,707)	(389,459)
Amortize Bond Issuance Costs	(7,976)	-	-	-	(10,000)
Grant Revenue	98,109	-	-	-	-
Total Non-Operating Revenues/(Expenses)	**(75,150)**	**(244,707)**	**(244,707)**	**(244,707)**	**(354,459)**
Contributions and Transfers					
Developer Contributions	27,235	-	-	-	-
Transfer from Cemetery	-	-	-	-	75,000
Total Contributions/Transfers	**27,235**	**-**	**-**	**-**	**75,000**
Change in Net Assets	**298,357**	**271,967**	**271,967**	**377,308**	**415,025**

Water

Enterprise Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Operating Revenues					
Culinary Water Sales	2,381,503	2,648,710	2,648,710	2,650,000	3,091,377
Secondary Water Sales	1,730,614	2,013,156	2,013,156	2,100,000	2,303,336
Other Operating Revenues	53,426	42,000	42,000	40,000	45,153
Total Operating Revenues	**4,165,543**	**4,703,866**	**4,703,866**	**4,790,000**	**5,439,866**
Operating Expenses					
Salaries & Wages	312,164	365,853	365,853	355,000	394,500
Benefits	147,499	193,543	193,543	185,000	214,775
Power Expense	189,792	163,101	190,000	190,000	190,000
Administrative Services	843,834	843,834	843,834	843,834	868,800
Metro Water Lease	402,089	400,500	400,500	400,500	422,445
Operating Expenditures	870,025	573,797	573,797	525,000	605,814
Depreciation	1,238,310	1,250,000	1,250,000	1,250,000	1,400,000
Total Operating Expenses	**4,003,714**	**3,790,628**	**3,817,527**	**3,749,334**	**4,096,334**
Operating Income/(Loss)	**161,829**	**913,238**	**886,339**	**1,040,666**	**1,343,532**
Non-Operating Revenues/(Expenses)					
Impact Fees	169,789	75,000	75,000	225,000	-
Interest Income	11,394	-	-	-	-
Interest Expense	(1,046,636)	(1,077,287)	(1,077,287)	(1,077,287)	(1,034,855)
Amortize Bond Issuance Costs	(35,541)	(35,541)	(35,541)	(35,541)	(35,541)
Grant Revenue	43,160	-	-	-	-
Other Non-Operating	532,125	-	-	-	-
Total Non-Operating Revenues/(Expenses)	**(325,710)**	**(1,037,828)**	**(1,037,828)**	**(887,828)**	**(1,070,396)**
Contributions and Transfers					
Developer Contributions	5,931,319	-	-	-	-
Transfer to Cap Equipment	-	-	-	-	(7,071)
Total Contributions/Transfers	**5,931,319**	**-**	**-**	**-**	**(7,071)**
Change in Net Assets	**5,767,439**	**(124,590)**	**(151,489)**	**152,838**	**266,065**

Sewer Fund

Enterprise Fund

	Prior Year Actual	Original FY 2013 Budget	Amended FY 2013 Budget	Estimated Actual Expenditures	Beginning FY 2014 Budget
Operating Revenues					
Sewer Fees	3,869,215	4,094,385	4,094,385	4,095,000	4,300,000
Connection Fees	13,780	10,745	10,745	14,000	15,000
Miscellaneous Revenues	2,885	1,803	1,803	15,000	3,000
Total Operating Revenues	**3,885,881**	**4,106,933**	**4,106,933**	**4,124,000**	**4,318,000**
Operating Expenses					
Salaries & Wages	253,309	257,000	257,000	262,500	302,500
Benefits	124,845	146,600	146,600	135,200	163,800
GF Administrative Charge	547,434	569,331	569,331	569,331	568,000
Charges for Treatment	2,053,030	2,334,749	2,334,749	2,100,000	2,400,000
Operating Expenditures	127,790	159,935	159,935	91,052	132,200
Depreciation	251,956	275,000	275,000	275,000	300,000
Total Operating Expenses	**3,358,364**	**3,742,615**	**3,742,615**	**3,433,083**	**3,866,500**
Operating Income/(Loss)	**527,517**	**364,318**	**364,318**	**690,917**	**451,500**
Non-Operating Revenues/(Expenses)					
Impact Fees	60,391	125,000	125,000	65,000	75,000
Interest Income	8,932	10,000	10,000	9,000	6,000
Interest Expense	(18,033)	(25,113)	(25,113)	(25,113)	(12,968)
Amortize Bond Issuance Costs	(3,628)	(3,628)	(3,628)	(3,628)	(3,628)
Grant Revenue	12,089	-	-	-	-
Total Non-Operating Revenues/(Expenses)	**59,751**	**106,259**	**106,259**	**45,259**	**64,404**
Contributions and Transfers					
Developer Contributions	30,775	-	-	-	-
Transfer to Cap Equipment	-	-	-	-	(6,800)
Total Contributions/Transfers	**30,775**	**-**	**-**	**-**	**(6,800)**
Change in Net Assets	**618,042**	**470,577**	**470,577**	**736,176**	**509,104**

Enterprise Fund Data

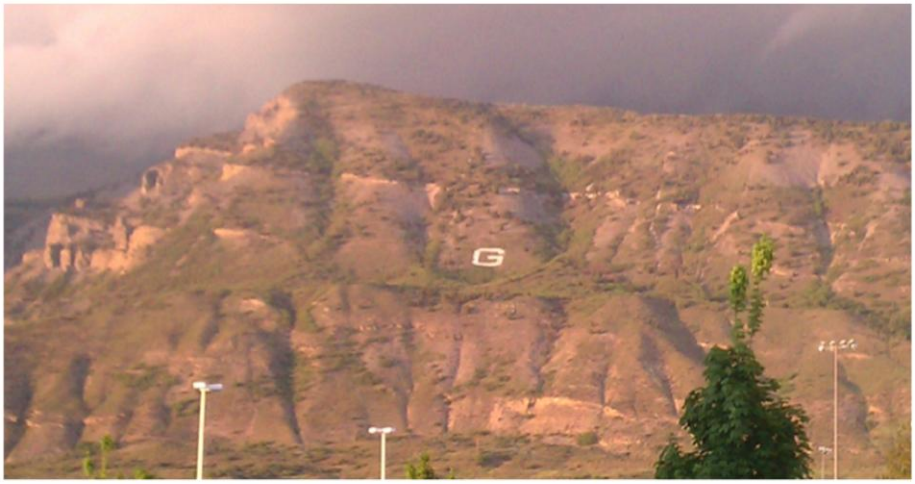
5-Year Projected Budgets

Statistics

CIP Schedule

Pleasant Grove

Utah's City of Trees



Pleasant Grove City

5 Yr Proforma Income Statement

Culinary Water

	2014	2015	2016	2017	2018
Culinary Water					
Water Sales	3,091,377	3,184,118	3,279,641	3,378,031	3,479,372
Water Initiation Fee	21,757	22,410	23,082	23,775	24,488
Installation Fees	13,396	13,798	14,212	14,638	15,077
Irrigation Water Rental	-	-	-		
Other Revenue	-	-	-		
Total Culinary Water	3,126,530	3,220,326	3,316,936	3,416,444	3,518,937
Operating Expenses					
Wages	283,524	294,865	306,659	318,926	331,683
Part Time Wages	12,811	13,323	13,856	14,410	14,987
Meter Reading	13,245	13,245	13,245	13,245	13,245
Overtime	22,315	22,315	22,315	22,315	22,315
Retirement	53,088	55,211	57,420	59,717	62,105
FICA	30,572	31,795	33,067	34,389	35,765
Health Insurance	83,188	90,675	98,835	107,730	117,426
Life Insurance	880	915	952	990	1,029
State Insurance	5,903	6,139	6,385	6,640	6,906
Meetings & Memberships	10,468	10,887	11,322	11,775	12,246
Publication Expense	322	335	348	362	377
Office Expense	29,653	30,839	32,072	33,355	34,690
Vehicle Expense	31,494	32,754	34,064	35,427	36,844
Power Expense	249,600	259,584	269,967	280,766	291,997
Telephone Expense	1,077	1,120	1,165	1,212	1,260
Cellular Services	5,648	5,874	6,109	6,354	6,608
Audit	9,487	9,867	10,262	10,672	11,099
Engineering	28,976	30,135	31,341	32,594	33,898
Bank and Credit Card Fees	18,168	18,894	19,650	20,436	21,254
Street Repairs	2,882	2,997	3,117	3,242	3,372
Administrative Fee	579,758	602,949	627,067	652,149	678,235
Lease Payments	13,000	13,520	14,061	14,623	15,208
Shop Rental	-	-	-	-	-
Metro Water Lease	412,141	412,141	412,141	412,141	412,141
Meter Purchases	344	358	372	387	402
Departmental Supplies	36,429	37,886	39,401	40,977	42,617
Insurance & Bonds	-	-	-	-	-
Other Interest					
Irrigation Water Assessments	-	-	-	1	2
Repair & Maintenance	79,447	82,625	85,930	89,368	92,942
Secondary Water Phase II	9,912	10,309	10,721	11,150	11,596
Miscellaneous Expense	11,960	12,438	12,936	13,453	13,992
Cash Over/Short					
Equipment	2,661	2,768	2,879	2,994	3,113
Technology	1,820	1,893	1,969	2,047	2,129
Trustee Fees	-	-	-	-	-
Pump and SCADA Rehab	-	-	-	-	-
Fire Hydrant/Valve Program	-	-	-	-	-
Master Plan Updates	-	-	-	-	-
Total Expenses	2,040,774	2,108,657	2,179,628	2,253,848	2,331,482

Pleasant Grove City

5 Yr Proforma Income Statement

Culinary Water

	2014	2015	2016	2017	2018
Non-Operating Revenues/(Expenditures)					
Interest Revenue	5,000	5,000	5,000	5,000	5,000
Bond Interest (Water Rev)	(77,986)	(72,701)	(67,262)	(61,689)	(61,689)
Bond Interest (Sales Tax)	(12,968)	(12,032)	(11,004)	(9,890)	(9,890)
Bond Agent Fees	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Impact Fees	75,000	75,000	75,000	75,000	75,001
Transfer In					
Transfer Out	-	-	-		
Total Non-Op Rev/(Exp)	(13,954)	(7,733)	(1,266)	5,421	5,422
Change in Net Assets (Cash)	1,071,802	1,103,937	1,136,041	1,168,016	1,192,877
Debt Principal Payments					
1994 Water Bonds	23,000	23,000	24,000	-	-
2002A Water Bonds	9,000	9,000	9,000	9,000	9,000
2002 Sales Tax Bonds	46,200	47,400	49,200	49,800	49,800
2002B Water Bonds	85,000	88,000	90,000	93,000	93,000
2004 Water Bonds	73,000	74,000	75,000	76,000	76,000
2006 Water Bonds	16,000	17,000	17,000	17,000	17,000
2010 Water Bonds	39,000	40,000	42,000	43,000	43,000
Canal Enclosure	286	297	309	322	322
Total Debt Principal Payments	291,486	298,697	306,509	288,122	288,122
Capital Projects					
Replace 1",2", and 4" Lines	522,964	522,964	522,964	522,964	522,964
14" Distribution Line (Locust)	516,977				
8" Distribution Line (Blackhawk)		448,701			
8" Distribution Line (1200 N)			796,330		
8" Distribution Line (330 N)				300,644	300,644
8" Distribution Line (Cherokee)				417,096	417,096
Utility Relocation	53,231	53,231			
Total Capital Projects	1,093,172	1,024,896	1,319,294	1,240,704	1,240,704
Net Cash Contribution	(312,856)	(219,656)	(489,762)	(360,810)	(335,949)
Debt Service Coverage	336.16%	343.42%	350.74%	387.93%	396.23%

Pleasant Grove City

5 Yr Proforma Income Statement

Secondary Water

	2014	2015	2016	2017	2018
Secondary Water					
Secondary Water Sales	2,303,336	2,372,436	2,443,609	2,516,917	2,592,425
Secondary Water Installation	10,000	10,000	10,000	10,000	10,000
Water Turn-On Charges					
Total Secondary Water	2,313,336	2,382,436	2,453,609	2,526,917	2,602,425
Operating Expenses					
Wages	32,869	34,184	35,551	36,973	38,452
Retirement	6,578	6,841	7,115	7,400	7,696
FICA	2,720	2,829	2,942	3,060	3,182
Health Insurance	5,368	5,583	5,806	6,038	6,280
Life Insurance	103	107	112	116	121
State Insurance	729	759	789	820	853
Engineering	25,864	26,898	27,974	29,093	30,257
Water Assessments	159,994	166,394	173,050	179,971	187,170
Administrative Fee	309,742	322,132	335,017	348,418	362,354
Repair & Maintenance	34,012	35,373	36,788	38,259	39,790
Total Expenses	577,980	601,099	625,143	650,149	676,155
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-		
Bond Interest	(943,901)	(915,470)	(885,538)	(867,413)	(867,413)
Other Interest	-	-	-		
Bond Agent Fees	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Impact Fees	-	-	-		
Transfer Out					
Total Non-Op Rev/(Exp)	(952,901)	(924,470)	(894,538)	(876,413)	(876,413)
Developer Contributions					
Depreciation/Amort					
Change in Net Assets (Cash)	782,455	856,866	933,928	1,000,355	1,049,857
Debt Principal Payments					
2006 Bonds	325,000	350,000	350,000	375,000	375,000
2008 Bonds	275,000	285,000	300,000	310,000	310,000
Future Bonds					
Total Principal Payments	600,000	635,000	650,000	685,000	685,000
Capital Expenditures					
Grove Creek Feeder Line					
No Name Spring			300,000		
Joint Replacement	50,000	50,000	50,000	50,000	50,001
Utility Relocation	23,293	23,293			
Total Capital Projects	73,293	73,293	350,000	50,000	50,001
Net Cash Contributions	109,162	148,573	(66,072)	265,355	314,856
Debt Service Coverage	112.40%	114.89%	119.08%	120.89%	124.08%

Pleasant Grove City

5 Yr Proforma Income Statement

Sewer Fund

	2014	2015	2016	2017	2018
Revenues					
Sewer Service Revenue	4,252,310	4,379,879	4,511,275	4,646,614	4,786,012
Connections Fees	15,194	11,000	11,000	11,000	11,000
Miscellaneous Revenue	3,181	1,500	1,500	1,500	1,500
Total Revenue	4,270,685	4,392,379	4,523,775	4,659,114	4,798,512
Operating Expenses					
Overtime Wages	54,706	56,894	59,170	61,537	63,998
Wages	263,536	274,077	285,041	296,442	308,300
Part Time Wages	12,566	13,068	13,591	14,135	14,700
Retirement	51,243	53,293	55,425	57,642	59,947
FICA	23,864	24,818	25,811	26,843	27,917
Health Insurance	82,830	90,284	98,410	107,267	116,921
Life Insurance	628	653	680	707	735
State Insurance	4,017	4,178	4,345	4,519	4,699
Meetings & Memberships	3,728	3,878	4,033	4,194	4,362
Publication Expense	-	-	-	-	-
Office Expense	27,487	28,586	29,730	30,919	32,156
Vehicle Expense	9,919	10,316	10,728	11,157	11,604
Power Expense	1,479	1,538	1,600	1,664	1,730
Telephone Expense	-	-	-	-	-
Cellular Services	3,162	3,288	3,420	3,556	3,699
Legal Services	-	-	-	-	-
Audit	6,490	6,749	7,019	7,300	7,592
Engineering	21,095	21,939	22,817	23,729	24,679
Charges for Treatment	2,220,558	2,309,380	2,401,755	2,497,825	2,597,738
Pretreatment Sampling	-	-	-	-	-
Street Repairs	-	-	-	-	-
Administrative Fee	592,105	615,789	640,420	666,037	692,679
Lease Payments	14,061	14,623	15,208	15,816	16,449
Shop Rental	-	-	-	-	-
Departmental Supplies	2,277	2,368	2,463	2,562	2,664
Insurance & Bonds	-	-	-	-	-
Trustee Fees	1,914	1,991	2,071	2,153	2,240
Repair & Maintenance	8,261	8,591	8,935	9,292	9,664
Miscellaneous Expense	7,164	7,450	7,748	8,058	8,381
Equipment					
Total Expenses	3,413,089	3,553,754	3,700,418	3,853,355	4,012,853

Pleasant Grove City

5 Yr Proforma Income Statement

Sewer Fund

	2014	2015	2016	2017	2018
Non-Operating Revenues/(Expendi					
Interest Revenue	10,000	10,000	10,000	10,000	10,001
Interest - Bonds	(12,968)	(12,032)	(11,004)	(9,890)	(9,890)
Interest - Other					
Impact Fees	75,000	75,000	75,000	75,000	75,000
Transfer to 2nd Water	-	-	-	-	1
Total Non-Op Rev/(Exp)	72,033				
Change in Net Assets (Cash)	929,629	838,625	823,357	805,758	785,659
Debt Principal Payments					
2001 Sewer Bonds					
2002 Sales Tax Bonds	46,200	47,400	49,200	49,800	51,000
Future Bonds					
Total Principal Payment	46,200	47,400	49,200	49,800	51,000
Capital Expenditures					
1000 So Upsize					
Nathaniel Loader Diversion					
900 S 900 E					
Gateway Improvements	922,020				
Garden Dr Improvemenets		184,404			
200 South Improvements			339,852		
500 East Improvements			138,684		
100 West Improvements				318,211	318,211
Sewer Rehab	200,000	200,000	200,000	200,000	200,000
Total Capital Expenditures	1,122,020	384,404	678,536	518,211	518,211
Net Cash Contribution/(Use)	(238,591)	406,821	95,621	237,747	216,448

Pleasant Grove City

5 Yr Proforma Income Statement

Storm Drain

	2014	2015	2016	2017	2018
Storm Drain Fees	1,507,886	1,553,123	1,599,716	1,647,708	1,697,139
Operating Expenses					
Wages	123,577	128,520	133,660	139,007	144,567
Part Time Wages	2,000	2,000	2,000	2,000	2,000
Retirement	22,715	23,624	24,569	25,552	26,574
FICA	8,973	9,332	9,705	10,094	10,497
Health Insurance	49,998	54,498	59,403	64,749	70,576
Life Insurance	303	315	327	340	354
State Insurance	528	549	571	594	618
New Position		54,676	56,863	59,138	61,503
Meetings & Memberships	1,396	1,452	1,510	1,570	1,633
Vehicle Expense	10,588	11,012	11,452	11,910	12,387
Cellular Services	1,622	1,687	1,755	1,825	1,898
Engineering	50,294	52,306	54,398	56,574	58,837
Shop Rental	-	-	-	-	-
Lease Payment	9,870	10,264	10,675	11,102	11,546
Vac Truck ($60K/yr)					
Administrative Fee	123,473	128,412	133,549	138,891	144,446
Departmental Supplies	15,142	15,748	16,378	17,033	17,714
Repair & Maintenance	-	-	-	-	-
Special Projects	32,989	34,308	35,681	37,108	38,592
Miscellaneous Expense	44,140	45,905	47,741	49,651	51,637
Equipment	3,377	3,512	3,652	3,799	3,950
	-	-	-	-	-
Total Expenses	500,985	578,121	603,890	630,936	659,331
Non-Operating Revenues/(Expend					
Interest Revenue	2,000	2,000	2,000	2,000	2,000
Interest Expense	(271,765)	(265,547)	(258,133)	(252,270)	(246,739)
Transfer from Cemetery		75,000	75,000	75,000	75,000
Impact Fees	40,000	40,000	40,000	40,000	40,000
Total Non-Op Rev/(Exp)	(229,765)	(148,547)	(141,133)	(135,270)	(129,739)
Change in Net Assets (Cash)	777,136	826,455	854,693	881,502	908,069

Pleasant Grove City

5 Yr Proforma Income Statement

Storm Drain

	2014	2015	2016	2017	2018
Debt Principal Payments					
2002 Sales Tax	23,100	23,700	24,600	24,900	25,500
2011 Storm Water	185,000	195,000	200,000	205,000	210,000
Future Bonds	185,500	371,000	371,000	371,000	371,000
Total Debt Principal Payments	393,600	589,700	595,600	600,900	606,500
Capital Expenditures					
Lindon Hollow					
Lindon Hollow Construction					
Land Purchase					
Battle Creek/Grove Creek Pip					
Land Purchase					
2000 W Lower Detention		200,000			
Wash/Reclaim Facility					
Anderson Park Detention			321,937	321,937	321,937
Utility Relocation	40,722				
Total Capital Projects	40,722	200,000	321,937	321,937	321,937
Net Cash Contribution	342,814	36,755	(62,844)	(41,336)	(20,368)
Debt Service Coverage	229.64%	220.82%	226.53%	231.54%	236.42%

Utility Fund Statistics

Water Fund Debt Service Coverage

	2008	2009	2010	2011	2012
Operating Revenues	3,147,028	3,069,944	3,045,455	3,478,805	4,165,541
Operating Expenditures	(1,715,377)	(1,833,435)	(1,867,160)	(2,304,334)	(2,765,406)
Other Revenues	447,382	247,588	114,989	158,533	733,680
Net Revenues	1,879,033	1,484,097	1,293,284	1,333,004	2,133,815
Debt Service	1,064,095	1,713,055	1,856,706	1,893,498	1,835,452
DS Coverage Ratio	1.77	0.87	0.70	0.70	1.16

Storm Drain Fund Debt Service Coverage

	2008	2009	2010	2011	2012
Operating Revenues	3,147,028	3,069,944	3,045,455	590,544	967,896
Operating Expenditures	(1,715,377)	(1,833,435)	(1,867,160)	(369,195)	(419,139)
Other Revenues	26,610	7,452	15,895	61,679	160,353
Net Revenues	1,458,261	1,243,961	1,194,190	283,028	709,110
Debt Service	-	-	-	-	163,609
DS Coverage Ratio	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	4.33

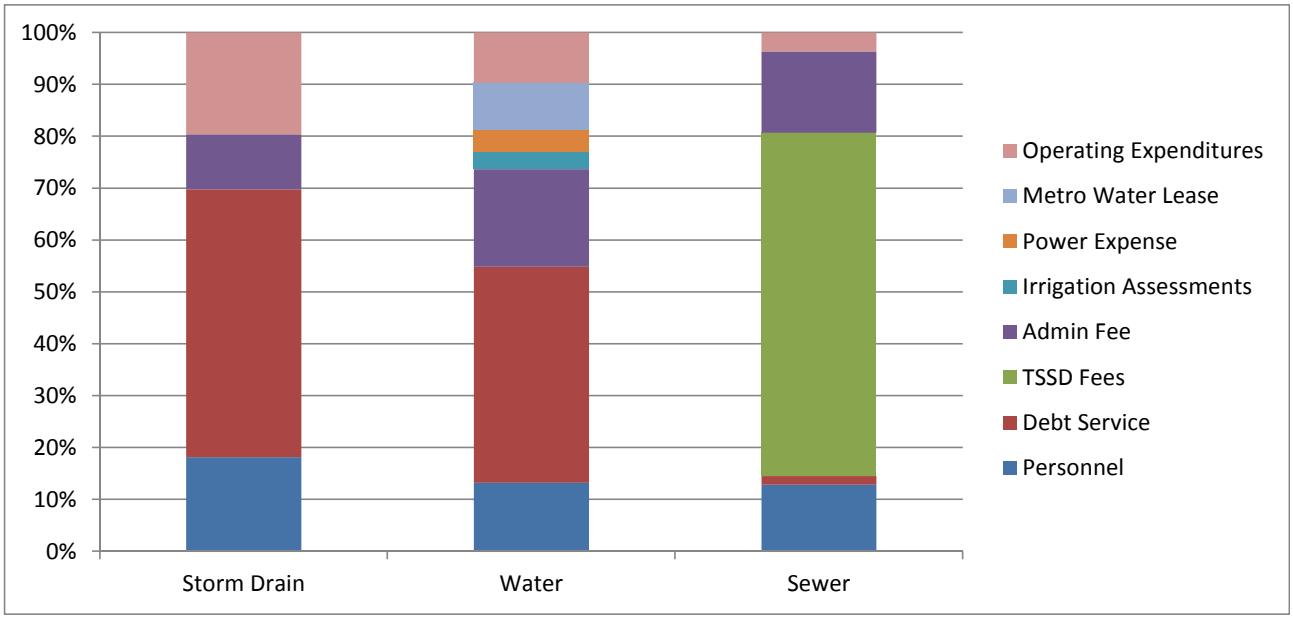
Unrestricted Cash Balance

	2008	2009	2010	2011	2012
Water	856	2,051,299	888,595	1,647,423	1,840,420
Sewer	4,368,824	3,841,589	3,457,621	1,732,928	2,174,887
Storm Drain	708,627	377,572	59,981	-	184,281

Pleasant Grove City

Enterprise Funds

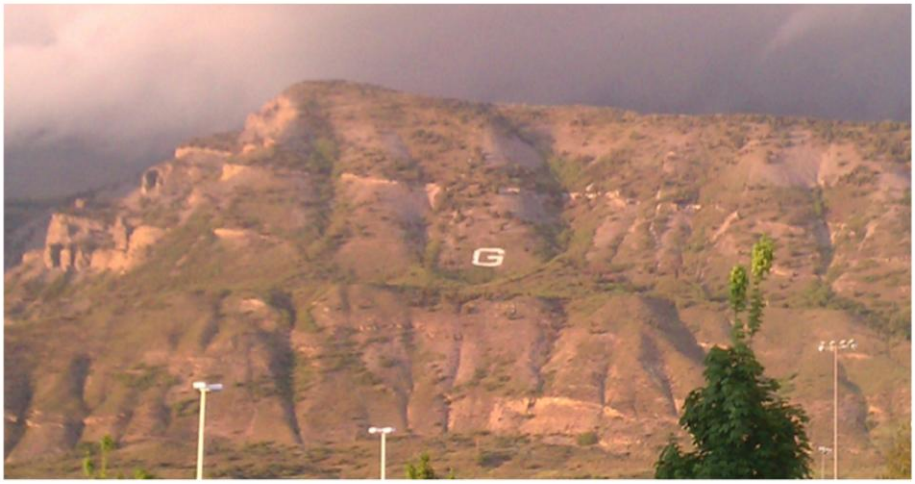
Expenditure Allocation



Capital Projects

Pleasant Grove

Utah's City of Trees



Pleasant Grove City

Capital Projects by Funding Source

	FY 13	% Complete (as of 1/31/13)	FY 14	FY 15	FY 16	FY 17	FY 18
2011 Storm Drain Revenue Bonds							
Lindon Hollow Drainage	368,522	17.20%					
Battle Creek/Grove Creek Piping	52,475	212.06%					
Detention Pond 1100 W 2600 N	80,000	4.30%					
Detention Pond 800 W 2600 N	5,000	33.00%					
Detention Pond 700 S 2000 W	5,000	1513.08%					
Land Acquisition			1,365,327				
Purchase Pipe Plant Property			6,500,000				
Storm Drain Revenues							
2000 W Lower Detention							
Wash/Reclaim Facility	200,000	0.10%					
Anderson Park Detention						965,812	
Adams Storm Dr Site Clearing			15,000				
700 N/500 E St Dr Reroute			120,000				
Master Plan Update (Annual)			3,500	3,500	3,500	3,500	3,500
Vehicles/Equipment							
Water Master Plan Study							35,000
Utility Relocation	40,722	54.60%	40,722	40,722			
Culinary Water Revenues							
2010 Drinking Water Projects	79,897	1.70%					
Battle Creek Tank PRV Vault	70,000	0.00%					
Manila Water System Chlorination	79,609	0.20%					
2000 W State St 12" Upsize	10,000	0.00%					
State Street Waterline			159,000				
Battle Creek Environmental Study	50,000	0.00%					
Master Plan Update (Annual)			3,500	3,500	3,500	3,500	3,500
Water Master Plan Study			35,000				
Replace 1", 2", and 4" Lines			250,000	345,928	522,964	522,964	522,964

Pleasant Grove City

Capital Projects by Funding Source

	FY 13	% Complete (as of 1/31/13)	FY 14	FY 15	FY 16	FY 17	FY 18
14" Distribution Lines (Locust)			516,977				
8" Distribution Line (Blackhawk)				448,701			
8" Distribution Line (1200 N)					796,330		
8" Distribution Line (330 N)						300,644	
8" Distribution Line (Cherokee)						417,096	
Fire Hydrant Replacement			50,000	50,000	50,000	50,000	50,000
Vehicles/Equipment							
220 S/200 S 700 W Upsize	550,000						
Utility Relocation	52,231	54.60%	53,231	53,231			
Sewer Revenues							
Sewer Rehabilitation	200,000	1.50%	250,000	250,000	250,000	250,000	250,000
Nathaniel Loader Diversion			51,181				
900 S 900 E		0.00%	461,391				
700 S Main Upsize - 1300 W	922,020	101.90%					
Garden Drive Improvements				199,451			
Crossing State Street			180,000				
200 So Improvements					339,852		
500 East Improvements					138,681		
100 West Improvements						318,211	
Master Plan Update (Annual)			3,500	3,500	3,500	3,500	3,500
Water Master Plan Study			35,000				
Meter Replacement							
Vehicles/Equipment							
State St PG Blvd to 200 S							717,000
Utility Relocation	47,190	54.60%	47,190	47,190			

Pleasant Grove City

Capital Projects by Funding Source

	FY 13	% Complete (as of 1/31/13)	FY 14	FY 15	FY 16	FY 17	FY 18
Secondary Water Revenues							
Grove Creek Feeder Line	280,000	1.50%					
No Name Spring	289,406	0.00%			300,000		
Mill Ditch Flow Splitter			20,000				
950 E Water Tank/Bezzant Property			500,000				
Aquifer Storage/Recovery				100,000			
Master Plan Update (Annual)			3,500	3,500	3,500	3,500	3,500
Water Master Plan Study			35,000				
Meter							
Vehicles/Equipment							
Joint Replacement	50,000	0.00%	50,000	50,000	50,000	50,000	50,000
Utility Relocation	23,293	54.60%	23,293	23,293			
General Funds							
Computer Equipment			40,000				
Fitness Center Equipment			65,000				
Swimming Pool Lining			330,000				
1650 W Road Improvements			120,000				

Other Information

Fee Schedule

Debt Security and Funding

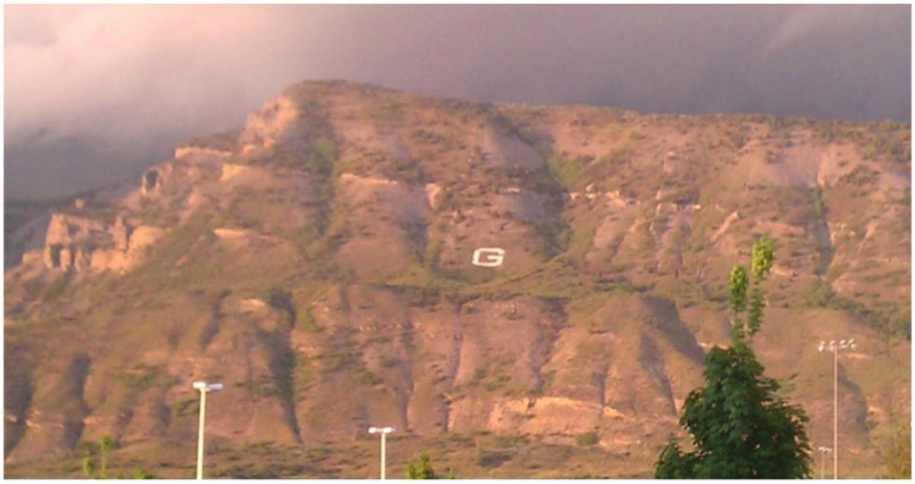
Debt Service Schedules

Employee Costs

Fox Hollow

Pleasant Grove

Utah's City of Trees



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

Pleasant Grove

Utah's City of Trees

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

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

Pleasant Grove

Utah's City of Trees

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	$325/$405	$335/$415
Semi Annual	$180/$225	$185/$230
Monthly	$32.50/$40.50	$43/$51
Monthly (w/1-yr min and eft payment)	N/A	$33/$41

Couple Pass		
Annual	$250/$310	$255/$320
Semi Annual	$140/$170	$145/$175
Monthly	$25/$27	$33/$35
Monthly (w/1-yr min and eft payment)	N/A	$25/$27

Senior Couple Pass		
Annual	$140/$175	$145/$180
Semi Annual	$80/$95	$85/$100
Monthly	$14/$17.50	$18.50/$23
Monthly (w/1-yr min and eft payment)	N/A	$14.25/$17.75

Individual Pass		
Annual	$150/$190	$155/$195
Semi Annual	$80/$95	$85/$110
Monthly	$15/$19	$20/$25
Monthly (w/1-yr min and eft payment)	N/A	$15/$19

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Senior Individual Pass		
Annual	$75/$95	$80/$100
Semi Annual	$40/$55	$45/$60
Monthly	$7.50/$9.50	$10.25/$12.25
Monthly (w/1-yr min and eft payment)	N/A	$7.75/$9.75
Student Pass		
Annual	$95/$120	$100/$125
Semi Annual	$53/$70	$55/$75
Monthly	$9.50/$12	$13/$15.50
Monthly (w/1-yr min and eft payment)	N/A	$9.75/$12.25
Daily Admission Fees		
Adults (16-54 years old)	$3	$3.25
Youth (4-15 years old)	$2.50	$2.75
Seniors 55+	$2	N/C
Track Only	$1	N/C
Funshine - per month		
Tues/Thurs - 2 hours	$50	N/C
Mon/Wed - 2 hours	$50	N/C
Tues/Thurs - 2.5 hours	$62	N/C
Mon/Wed/Fri - 2.5 hours	$85	N/C
Gymnastics		
Fall/Winter - per month - 1 wk	$22.50/$50	N/C
Fall/Winter - per month - 2 wk	$47.50/$95	N/C
Summer - 6 week program	$33.75/$75	N/C
Dance		
School Year - Monthly Fee	$25	$25/$37.50
School Year - Costume Fee	$50	N/C

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Enrichment		
Holiday Cooking Class - 6 per yr	$15/$20	$16/$21
Chef Cooking Class - 2 per yr	$50/$55	N/C
Summer Cooking - kids - 8 weeks	$48/$56	$50/$57
Summer Cooking - kids - weekly	$7.50/$8.50	$8/$9
Summer Cooking - toddler - 6 weeks	$49/$56	N/C
Summer Cooking - toddler - weekly	$8	$8/$9
Play Time (toddler per month)	$26/$32	$28/$34
Play Time (one time set up fee)	$30/$35	$35/$40
Play Time (kids per month)	$36/$42	$38/$44
Toddler Gym	$21	N/C
Chess Club (After School)	$36	N/C
Chess Club (Summer)	$46/$40(No Shirt)	N/C
Chess Tournament	$15/$20	$16/$21
Park It Program (session)	$46/$56 per week	$48/$58
Park It Program (daily)	$26/$36 per week	$28/$38
Scrap Booking (2 days)	$20	$25
Scrap Booking (1 day)	$12	$15
Baby Sitting Class	$38/$43	N/C
Halloween Fest	$4/$5	$5/$6
Fishing Club	$15/$22.50	N/C
Kids Zone	$7/$10	$8/$10

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	$665	$730
Meter Set - 1" Meter	N/A	$780

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Site Plans		
Commercial Site Plan	$300 + $20 per acre	N/C
The Grove Zone Site Plan	$500 + $100 per acre	N/C
Amended Site Plan (minor)	$100	N/C
Amended Site Plan (major)	$300 + $20 per acre	N/C
Conditional Use Permit		
Commercial Use	$300 (includes commercial use in residential)	N/C
Commercial Use Combined with Site Plan	$500 + $20 per acre	N/C
Residential Use	$200 (includes non-commercial kennels)	N/C
The Grove Zone Conditional Use	$500 + $100 per acre	N/C
Subdivisions		
Residential Concept Plan	$20 per lot	N/C
Non-Residential Concept Plan	$100	N/C
The Grove Zone Concept Plan	$200 + $50 per acre	N/C
Preliminary Plat and Plan	$200 + $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 therof	N/C

Pleasant Grove

Utah's City of Trees

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

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

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

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

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Sports Field Rental		
Half Day	$75/$150	N/C
Full Day	$100/$200	N/C
Deposit	$100	N/C
Lights per Field	$50	N/C
Field Prep per Field	$50	N/C
Facility Supervisor 1/2 Day	$40	N/C
Facility Supervisor Full Day	$80	N/C
Buildings		
Classroom per Hour	$35/$55	N/C
Classroom Commercial per Hour	$75/$95	N/C
Classroom per Day	$151/$225	N/C
Classroom Commercial per Day	$350/$385	N/C
Multi-Purpose per Hour	$35/$55	N/C
Multi-Purpose Commercial per Hour	$75/$95	N/C
Multi-Purpose per Day	150/$225	N/C
Multi-Purpose Commercial per Day	$350/$385	N/C
Kitchen & Classroom per Hour	$35/$55	N/C
Kitchen & Classroom Commercial per Hour	$75/$95	N/C
Kitchen & Classroom per Day	$150/$225	N/C
Kitchen & Classroom Commercial per Day	$350/$385	N/C
Deposit	$150	N/C
POLICE		
Fingerprinting	$25 Non-Res/$0 Res	N/C
PUBLIC WORKS		
Street Excavation Permit	$20	$50
Hydrant Meter Rental ($1,500 Deposit)	$50/per month	N/C
Hydrant Water Usage	$2.50/1,000 gal	N/C
Curb Pins	$2	$4
Storm Water Decals	$2.50	N/C

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
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 therof)	$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	N/C
Men's Slow Pitch (spring)	$550	N/C
Men's slow Pitch (fall)	$450	N/C
Tennis	$45/$67.50	N/C
Volleyball	$225	N/C
Volleyball Tournament	$50	N/C
Women's Basketball	$450	N/C
Youth Sports		
2nd Grade Basketball	$33/$49.50	$34/$51
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

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Basketball Camp (1-2 grade)	$25/$37.50	N/C
Basketball Camp (3-4 grade)	$25/$37.50	N/C
Basketball Camp (5-6 grade)	$30/$45	N/C
Cheerleading	$42/$63	N/C
Coach Pitch	$25/$37.50	$27/$40.50
Cross Country	$45/$67.50	N/C
Flag Football (1-2 grade)	$37/$55.50	N/C
Flag Football (3-4 grade)	$37/$55.50	N/C
Flag Football (5-6 grade)	$42/$63	N/C
Flag Football (7-9 grade)	$42/$63	N/C
Flag Football (10-12 grade)	$42/$63	N/C
Golf (7 & Under)	$30/$45	N/C
Golf (8 & Older)	$60/$90	N/C
Golf (Intermediate/Advanced)	$80/$120	N/C
Golf (Mothers)	$60/$90	N/C
Itty Bitty Ball	$20/$30	$25/$37.50
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	$36/$54	$38/$57
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	$41/$61.50	$43/$64.50
Jr Jazz Bball (6th Boys)	$46/$69	$48/$72
Jr Jazz Bball (7th-8th Boys and Girls)	$51/$76.50	$53/$79.50
Jr Jazz Bball (9th - 12th Boys)	$66/$99	$68/$102
Jr Jazz Bball (9th - 12th Girls)	$51/$76.50	$53/$79.50
Lacrosse (1-6 grade)	$65/$97.50	N/C
Lacrosse (7-8 grade)	$75/$112.50	N/C
Little Hoopsters	$25/$37.50	N/C
Machine Pitch (8 yr olds)	$30/$45	$32/$48
Machine Pitch (9-10 yr olds)	$35/$52.50	$37/$55.50
Soccer (Pre-K)	$25/$37.50	N/C
Soccer (1-2 grade)	$35/$52.50	N/C
Soccer (3-4 grade)	$35/$52.50	N/C
Soccer (5-6 grade)	$40/$60	N/C
Soccer (7-8 grade)	$40/$60	N/C
Soccer Camp (Beginner)	$37/$55.50	N/C
Soccer Camp (Intermediate/Advanced)	$42/$63	N/C
Softball (10 & Under)	$32/$48	$37/$55.50
Softball (12 & Under)	$50/$75	$52/$78

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Softball (14 & Under)	$50/$75	$52/$78
Softball (17 & Under)	$50/$75	$52/$78
T-Ball	$25/$37.50	$27/$40.50
Tennis (Lessons)	$35/$52.50	N/C
Tennis (CUTA Tennis Team)	$85/$127.50	N/C
Timp Classic Softball Tournament	$325	N/C
Track & Field	$44/$66	N/C
Volleyball (3-4 grade)	$35/$52.50	N/C
Volleyball (5-6 grade)	$35/$52.50	N/C
Volleyball (7-9 grade)	$40/$60	N/C
Volleyball Camp (7-10 yr old)	$30/$45	N/C
Volleyball Camp (11 & older)	$35/$50	N/C
Wrestling	$35/$52.50	N/C

SWIMMING POOL

Passes

Family Full Season	$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	N/A	$65/$100

Discount Tickets

12 Tickets	$42	N/C
24 Tickets	$78	N/C
48 Tickets	N/A	$132

General Admission

0-3 year old	$0	N/C
4 years and up	$4.50	N/C
Seniors 55 +	$2.00	N/C

Early Morning Swim

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

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Swim Lessons		
Per Each Swimmer	$65	$65/$100
Rentals		
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
Groups		
Family Night Swim (Mondays)	$12	N/C
Scout/Church Groups w/Leaders	$2	N/C
Special Events/Pricing		
1/2 Price nights after 6 p.m.	$2	N/C
End of Season pass August only	60% Discount	N/C
Merit Badge Classes		
First Aid, Swimming, Lifesaving	$5-$15 per Class	N/C
COMBINATION COMMUNITY CENTER AND POOL		
Resident Family		
Resident Everyday / Annual Pass	$490	$510
Resident Everyday / Annual Pass w/Discount	$455	$470
Odd-Even / Annual Pass	$435	$450
Odd-Even / Annual Pass w/Discount	$400	$415
Non Resident Family		
Everyday / Annual Pass	$655	$675
Everyday / Annual Pass w/Discount	$600	$625
Odd-Even / Annual Pass	$585	$600
Odd-Even / Annual Pass w/Discount	$540	$555

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
UTILITIES - All Utility Rate Previously Adopted Through FY 2014		
Residential Water		
Base Fee (Includes 5,000 gal)	$14.07	$15.60
Base Fee (Abatement Rate)	$11.26	$12.48
5,001 to 10,000 gal (per 1,000 gal)	$1.88	$2.08
10,001 to 15,000 gal (per 1,000 gal)	$2.74	$3.04
15,001 to 50,000 gal (per 1,000 gal)	$3.92	$4.34
50,001 and above (per 1,000 gal)	$4.69	$5.20
Commercial Water		
Base Fee (Includes 5,000 gal)	$14.07	$15.60
5,001 to 10,000 gal (per 1,000 gal)	$1.88	$2.08
10,001 to 15,000 gal (per 1,000 gal)	$2.04	$2.26
15,001 to 50,000 gal (per 1,000 gal)	$2.19	$2.43
50,001 to 100,000 gal (per 1,000 gal)	$2.35	$2.61
100,001 and above (per 1,000 gal)	$2.50	$2.77
Pressurized Irrigation		
Residential Rates		
Under .50 Acre	$24.50	$27.75
.50 Acre to .99 Acre	$29.37	$33.65
1 Acre and Above	$34.25	$39.54
Commercial Rates	**For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses**	
Base Fee	$34.25	$39.54
Per Sq Ft ('000s)	$0.41	$0.61
- Area over 1.50 Acres		
Storm Drain		
Monthly Fee per ESU	$10.11	$12.47
Sewer		
Base Fee	$23.04	N/C
Usage (per 1,000 gal)	$2.29	N/C

Pleasant Grove

Utah's City of Trees

FEE SCHEDULE

	Current Fee Res/Non Res	Proposed Fee Res/Non Res
Shutoff/Connection Fees		
New Connection Fee	$30.00	N/C
Unlawful Opening of Meter Box	$50.00	N/C
Shutoff Notice Fee	$5.00	N/C
Employee Dispatch Fee	$20.00	N/C
Reconnection Fee	$50.00	N/C

Debt Security and Funding
FY 2013-2014

Series Name	FY 2014 Payment	Balance as of 06/30/2013	Security	Funding Source	Use of Funds	Maturity Date
2011 Tax Increment Bonds	1,560,127	17,872,000	Tax Increment, Sales Taxes	Developer Contributions	Land Purchase	12/1/2021
2008 Class C Road Bonds	766,563	3,165,000	Class C Road Funds	Class C Road Funds	Road Construction	1/15/2018
2012 Sales Tax Bonds	493,063	4,340,000	Sales Tax Revenues	Water, Sewer, and Storm Drain Impact Fees	PG Boulevard	12/1/2022
2008 General Obligation Bonds	320,983	4,375,000	Property Taxes	Property Taxes	Community Center	10/1/2031
Total Governmental Fund	**3,140,736**	**29,752,000**				
Enterprise Fund Debt						
1994 Water Revenue Bonds	23,399	70,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2015
2002A Water Revenue Bonds	9,000	63,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2018
2002B Water Revenue Bonds	114,670	976,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2022
2004 Water Revenue Bonds	90,765	1,045,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025
2006 Water Revenue Bonds	20,080	240,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026
2006B Water Revenue Bonds	796,063	9,855,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2031
2008 Water Revenue Bonds	747,838	9,715,000	Water Revenues	Water Revenues	Secondary Water System	12/1/1933
2010 Water Revenue Bonds	65,070	962,000	Water Revenues	Water Revenues	Replace and Upsize Waterlines	12/1/2031
2011 Storm Drain Revenue Bonds	450,281	6,865,000	Storm Drain Revenues	Storm Drain Revenues	Grove Creek and Battle Creek Pipelines; Detention Basins	7/15/2036
2013 Storm Drain Revenue Bonds	117,694	5,500,000	Storm Drain Revenues	Storm Drain Revenues	Property Acquisition; Detention Basins	7/15/2038
Total Enterprise Fund	**2,434,860**	**35,291,000**				

Debt Service Schedules

Fiscal Year 2013-2014

	Principal	Interest	Total
Governmental Fund Debt			
2011 Tax Increment Bonds	541,000	1,019,127	1,560,127
2008 Class C Road Bonds	610,000	156,563	766,563
2012 Sales Tax Bonds	385,000	108,063	493,063
2008 General Obligation Bonds	145,000	175,983	320,983
Total Governmental Fund	**1,681,000**	**1,459,736**	**3,140,736**
Enterprise Fund Debt			
1994 Water Revenue Bonds	23,000	399	23,399
2002A Water Revenue Bonds	9,000	-	9,000
2002B Water Revenue Bonds	85,000	29,671	114,671
2004 Water Revenue Bonds	73,000	17,765	90,765
2006 Water Revenue Bonds	16,000	4,080	20,080
2006B Water Revenue Bonds	325,000	471,063	796,063
2008 Water Revenue Bonds	275,000	472,838	747,838
2010 Water Revenue Bonds	39,000	26,071	65,071
2011 Storm Drain Revenue Bonds	185,000	265,282	450,282
2013 Storm Drain Revenue Bonds	-	117,694	117,694
Total Enterprise Fund	**1,030,000**	**1,404,863**	**2,434,863**

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	91,780	501,780
2008 General Obligation Bonds	155,000	163,983	318,983
Total Governmental Fund	**1,845,000**	**1,302,408**	**3,147,408**
Enterprise Fund Debt			
1994 Water Revenue Bonds	24,000	137	24,137
2002A Water Revenue Bonds	9,000	-	9,000
2002B Water Revenue Bonds	90,000	24,411	114,411
2004 Water Revenue Bonds	75,000	15,266	90,266
2006 Water Revenue Bonds	17,000	3,519	20,519
2006B Water Revenue Bonds	350,000	436,688	786,688
2008 Water Revenue Bonds	300,000	448,850	748,850
2010 Water Revenue Bonds	42,000	23,929	65,929
2011 Storm Drain Revenue Bonds	200,000	252,632	452,632
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	448,850	758,850
2010 Water Revenue Bonds	43,000	22,792	65,792
2011 Storm Drain Revenue Bonds	205,000	247,325	452,325
2013 Storm Drain Revenue Bonds	165,000	164,688	329,688
Total Enterprise Fund	**1,293,000**	**1,341,115**	**2,634,115**

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**

PLEASANT GROVE CITY

Legal Debt Margin Information
(amounts expressed in thousands)

Legal Debt Margin Calculation for Fiscal Year

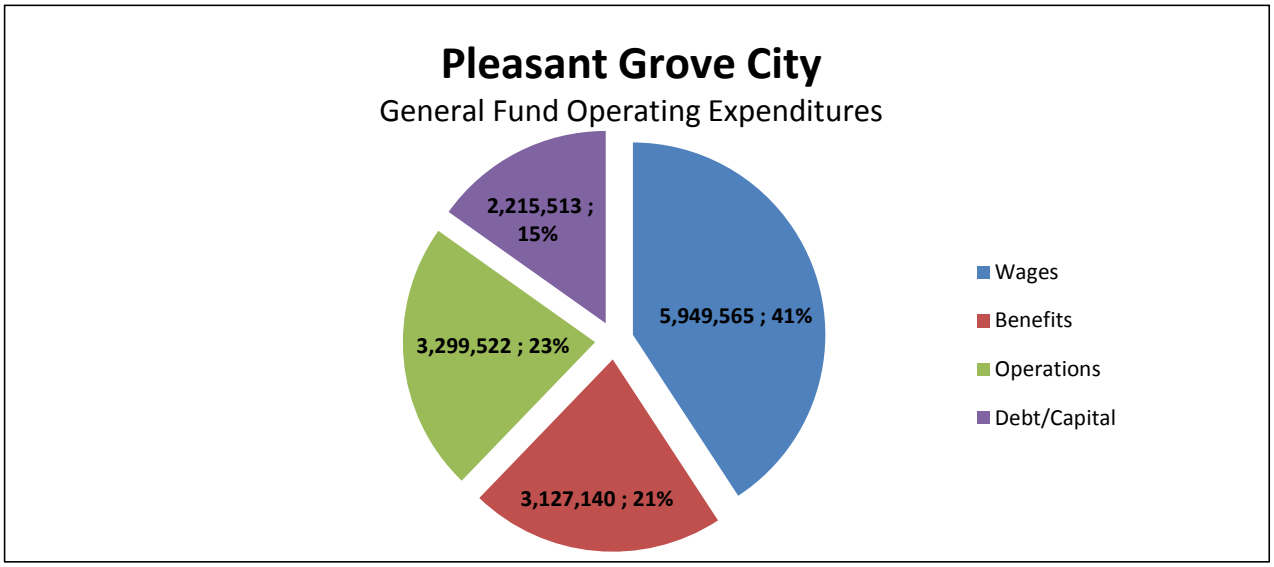
Assessed value (in thousands)	$	2,015,591
Debt limit (4% of assessed value)		80,624
Debt applicable to limit:		
General obligation bonds		(4,375)
Less: Amount set aside for repayment of general obligation debt		-
Total net debt applicable to limit		(4,375)
Legal debt margin	$	76,249

	Fiscal Year				
	2009	2010	2011	2012	2013
Debt limit	$ 98,952	$ 91,304	$ 87,920	$ 81,373	$ 80,624
Total net debt applicable to limit	(4,885)	(4,765)	(4,640)	(4,510)	(4,375)
Legal debt margin	$ 94,067	$ 86,539	$ 83,280	$ 76,863	$ 76,249
Total net debt applicable to the limit as a percentage of debt limit	4.94%	5.22%	5.28%	5.54%	5.43%

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 Time	Part Time	Full Time	Part Time	Full Time	Part Time
General Fund						
Mayor and City Council	6	0	6	0	6	0
Municipal Court	1	2	1	2	1	3
Legal	1	2	1	1	1	1
Administrative Services	8	2	7	2	7	2
Community Development	6	0	5	0	5	0
Engineering	1	1	1	1	1	1
Fire	15	33	16	21	16	0
Library	3	29	3	24	3	26
Parks	9	5	9	2	9	0
Custodial Services	1	10	1	4	1	5
Police	29	5	30	4	30	2
Recreation	3	52	3	15	3	15
Leisure Services	1	0	1	0	1	0
Senior Citizens	0	5	0	5	0	7
Streets	4	0	4	0	5	0
Public Works	2	0	2	0	2	0
Total General Fund	**90**	**146**	**90**	**81**	**91**	**62**
E911	**3**	**16**	**3**	**12**	**3**	**12**
Storm Drain	**3**	**0**	**3**	**0**	**2**	**0**
Water/Sewer	**9**	**2**	**8**	**2**	**8**	**2**



Fox Hollow Golf Course

Budget and Anticipated Costs

	2012 Actual	2013 Budget
Revenue		
Green Fees	303,815	299,918
Golf Cart Rental	174,388	165,795
Driving Range	77,301	90,539
Pass Fees	70,390	91,608
Events	28,963	27,000
Snack Bar	64,892	74,030
Other	1,487	
Total Revenue	**721,236**	**748,890**
Expenses		
Labor	477,171	470,831
Maintenance	108,151	121,900
Snack Bar Costs	65,671	61,162
Building	63,485	76,156
General Overhead	73,038	82,248
Equipment	126,888	153,702
Total Expenses	**914,404**	**965,999**
Net Income	**(193,168)**	**(217,109)**

Cash Infusions from Member Cities

		Total Cost	Pleasant Grove Cost	Budgeted In
Land Payment	9/15/2013	41,700	13,900	GF Other Expenditures
Debt Service	9/15/2013	281,101	93,700	GF Other Expenditures
Debt Service	3/15/2014	77,051	25,684	GF Other Expenditures
Capital Improvements	9/15/2013	60,000	20,000	GF Other Expenditures
Operations	9/15/2013	180,882	60,294	GF Other Expenditures
Total		**640,735**	**213,578**	