

Adopted Budget for the fiscal year July 1, 2023— June 30, 2024

# ADOPTED BUDGET

## FY 2023 - 2024



\*Photo provided by Drew Armstrong

[www.plgrove.org](http://www.plgrove.org)



# PLEASANT GROVE CITY, UTAH



# Pleasant Grove City

## State of Utah

### Final Budget

**Fiscal Year July 1, 2023 to June 30, 2024**



### Elected Officials

**Mayor Guy Fugal**

<b>Dianna Andersen</b>	<b>Eric Jensen</b>	<b>Cyd LeMone</b>	<b>Todd Williams</b>	<b>Brent Bullock</b>
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Prepared by:

Denise Roy, Finance Director

Mike Gourley, Treasurer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Pleasant Grove City  
Utah**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director

# Table of Contents

City Administrator’s Message.....	1
Elected Officials .....	4
Organizational Chart .....	5
Mission, Vision, Values .....	6
<b>INFORMATIONAL SECTION</b>	
Community Profile .....	8
Budget Management Guidelines.....	10
Budget Process & Timeline.....	12
Revenue & Taxation .....	14
<b>FINANCIAL INFORMATION</b>	
Consolidated Budget .....	22
Fund Balances .....	25
<b>GENERAL FUND</b>	
General Fund Overview.....	28
Mayor & City Council.....	33
Municipal Court.....	34
Other Expenditures .....	35
Legal .....	36
Administrative Services .....	38
Parks.....	41
Community Development .....	44
Police.....	46
Fire .....	48
Library .....	50
Recreation .....	51
Engineering & Streets.....	52
Class C Roads.....	54
Cemetery.....	56
Risk Management.....	58
Dental.....	59
<b>SPECIAL REVENUE FUNDS</b>	
E911 .....	61
Cultural Arts .....	62



Swimming Pool.....	64
Recreation Programs.....	66
Library Grants.....	68
C.A.R.E. Tax.....	69
Transportation Utility Fee .....	71
Redevelopment Agency .....	72
<b>ENTERPRISE FUND DATA</b>	
Water & Sewer .....	74
Storm Drain .....	79
Sanitation .....	82
5-Year Water Proforma .....	83
5-Year Secondary Proforma .....	85
5-Year Sewer Proforma .....	87
5-Year Storm Drain Proforma.....	89
Utility Fund Statistic .....	91
Enterprise Fun Expenditures .....	92
Capital Projects by Funding Source .....	93
<b>GENERAL FUND CAPITAL PRJECTS</b>	
Capital Equipment.....	95
Capital Projects .....	96
Impact Fees .....	102
<b>DEBT INFORMATION</b>	
Debt Service .....	104
Debt Security and Funding .....	105
Debt Service Schedules .....	106
Legal Debt Margin .....	107
<b>OTHER INFORMATION</b>	
Operating Indicators Summary .....	109
Employee Count .....	110
Fee Schedule .....	111
Fox Hollow Golf Course .....	127
Glossary.....	128



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

We are pleased to submit to you the budget for the 2023-2024 fiscal year. This budget is the culmination of many hours of work which began with the budget retreat in February. The budgets are compiled after time with each department, Mayor, and City Council along with evaluating the current and perceived future economic environment. Each year, as we go through the budgeting process, we face a difficult task to balance operating and capital needs and match those to our available resources. Unfortunately, we are never able to fully fund all worthwhile programs or projects. Our aim is to set priorities that best allocate the available funds. In summary, this budget outlines a forward-thinking and sustainable path to carry us through the upcoming year. 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. This budget document provides Pleasant Grove residents with key information for understanding the allocation of revenue sources and added clarity of the vision and directions of the city in relation to these funds.

Commercial and residential growth continues in the City. This continued growth brings opportunities as well as challenges. More residents and businesses increase pressure on the City infrastructure, personnel and operational needs of the City. This budget reflects investments in parks, roads, utilities, personnel, and operational needs. These investments need to occur now to prepare for Pleasant Grove's future.

This year's budget forecasts General Fund revenues (not including transfers/fund balance) of \$28,367,371 and total governmental revenues of \$35,920,985. Additionally, revenues from proprietary funds, primarily from City-operated utilities are estimated at \$20,245,340. The City realizes the importance to properly care for and expend these funds in a responsible and transparent manner. This budget document is intended to provide the public with information towards the achievement of this goal.

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

### **Revenues**

The revenue and taxation section of this budget document gives detailed information related to how the City derives its revenues. We encourage you to review that section. Sales tax revenue continues to remain positive both for statewide sales and for sales occurring in Pleasant Grove. FY 2024 sales tax revenues are estimated to be 13.1% higher than the amount received in 2022, and 3.6% more than 2023 estimates. The city is forecasting revenue to be \$9,644,364 for FY2024. The city, residents and businesses continue to support the physical and economic changes to the city.

As part of the FY2024 budget process, the City Council proposed a small property tax increase to fund a portion of the debt services for the Cook Family Park, competitive police wages, full-time firefighter and library positions. The proposed increase will generate \$733,171 yearly, with a cost to the average household of \$4.72 per month. An open house and required truth in taxation public hearing were held, with the increase being adopted on August 1, 2023.

Enterprise funds continue to need more monies for operational and infrastructure needs. Water will increase by 2% an average of \$.70 per month, Secondary Water will increase by 9.8% an average of \$3.84 per month, Storm Drain 31.2% an average of \$5.31 per month, Waste .2% and Garbage and Recycling 5.5% an average of \$1.00 per month. The Secondary Water Fund increase was needed to fund the State mandated installation of meters on the pressurized irrigation system and Storm Drain for infrastructure construction at the Pipe Plant Development and Outfall to the Lake Projects.

It is often difficult to forecast revenues, during the budget adoption process and a 60-day timing delay for various revenue sources.

### **Capital Equipment**

The City has emphasized in recent years the importance of adequately funding capital equipment to maintain properly functioning equipment. Keeping up with equipment maintenance and replacement will emphasize performance and safety and, in the long run, be more cost efficient. Pleasant Grove already has a plan in place to replace public safety equipment in a reasonable rotation. In the upcoming budget year, the city has provided funding to continue to support the replace and rotation of fleet vehicles, computer, and recreation equipment through an ongoing lease program.

## **Employee Costs**

For a city of over 39,000 residents, Pleasant Grove has a relatively small work force. Without question, the ability of Pleasant Grove to provide quality services to its residents is centered on maintaining a quality workforce. This budget includes a 6% pay increase for all full-time City employees and \$127,299 allocated to part-time/seasonal employee wage increases. The pay increases were needed to keep the city competitive in attracting skilled, quality employees with the competitive job market due to low unemployment and wages increases over the past few years.

The City Council added numerous, needed positions this year as part of the budget process. They are as follows: Streets Position, Cemetery Position, added additional operational monies for to cover vehicle expenses related to the increase in fuel prices, and technology needs in various areas.

Health insurance premiums is always a major factor in personnel costs. The city was able to remain with their current health plan provider with a 0% increase, and to continue to keep City employee's contribution to a limited out of pocket amount. The city is in their second year with Beam Dental that provided no increased premium.

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. The target is to keep personnel expenses at 75% of the General Fund expenses, this will continue to be a challenge each year as health insurance premiums and other employee benefits continue to increase.

## **Capital Projects**

General Fund transfers in the amount of \$4,576,500 (\$1,500,000 unallocated) were assigned in FY2023 for capital project needs. These monies were made available by General Fund Balance anticipated savings from FY2023, and excess revenues received during FY2023. Supplemental requests are submitted by the department directors, administration, and council each year based on needs and desires. The City Council and Administration spent a great deal of time and effort with City staff to identify the greatest needs and allocating the resources accordingly.

Other capital-related expenditures will occur to fund repair and improvements to the City's utility infrastructure. These projects include: \$3.5 million of water infrastructure projects, \$1.2 of sewer projects, and \$825,000 of storm drain infrastructure.

## **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.

The City continues to work with Lewis Young Robertson & Burningham, Inc. to help the city establish a comprehensive financial sustainability plan (CFSP) and funding analysis for the General Fund. The CFSP is a means to link the community-based goals with implementation strategies over a long-term planning period. The CFSP is mutually a written implementation plan, an updateable management and communication tool, as well as a decision-making process/tool used by staff and elected officials. The draft analysis was provided to staff in June 2023. Staff will be reviewing and making final changes and recommendations before the final report is presented in early 2024.

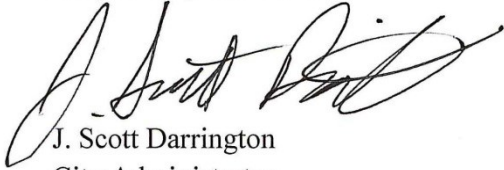
Administration implemented a new mission/vision/value statement for the organization. The roll out has been completed city-wide, the administration and each department has and will continue to work in establishing clearly stated goals and objectives for their division/department which provides objective measures of progress towards accomplishing the government's mission as well as goals and objectives for specific departments and programs.



## Conclusion

The city remains committed to increasing our tax base by having economic development be our #1 priority. This future tax base will allow the city to update current amenities and possibly add further amenities in the future. In collaboration with the Cook Center for Human Connection and the City of Pleasant Grove, "The Ruth and Nathan Hale Theater" is being built on the campus of doTerra. The Theater will be a beautiful addition to Pleasant Grove. Our success would not be possible without the support and pride that the citizens and employees continue to provide in making our community better in many ways.

Respectfully submitted,

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

J. Scott Darrington  
City Administrator

# Mayor & City Council

## Mayor Guy Fugal



## City Council Members



**Dianna Andersen**



**Eric Jensen**



**Cyd LeMone**

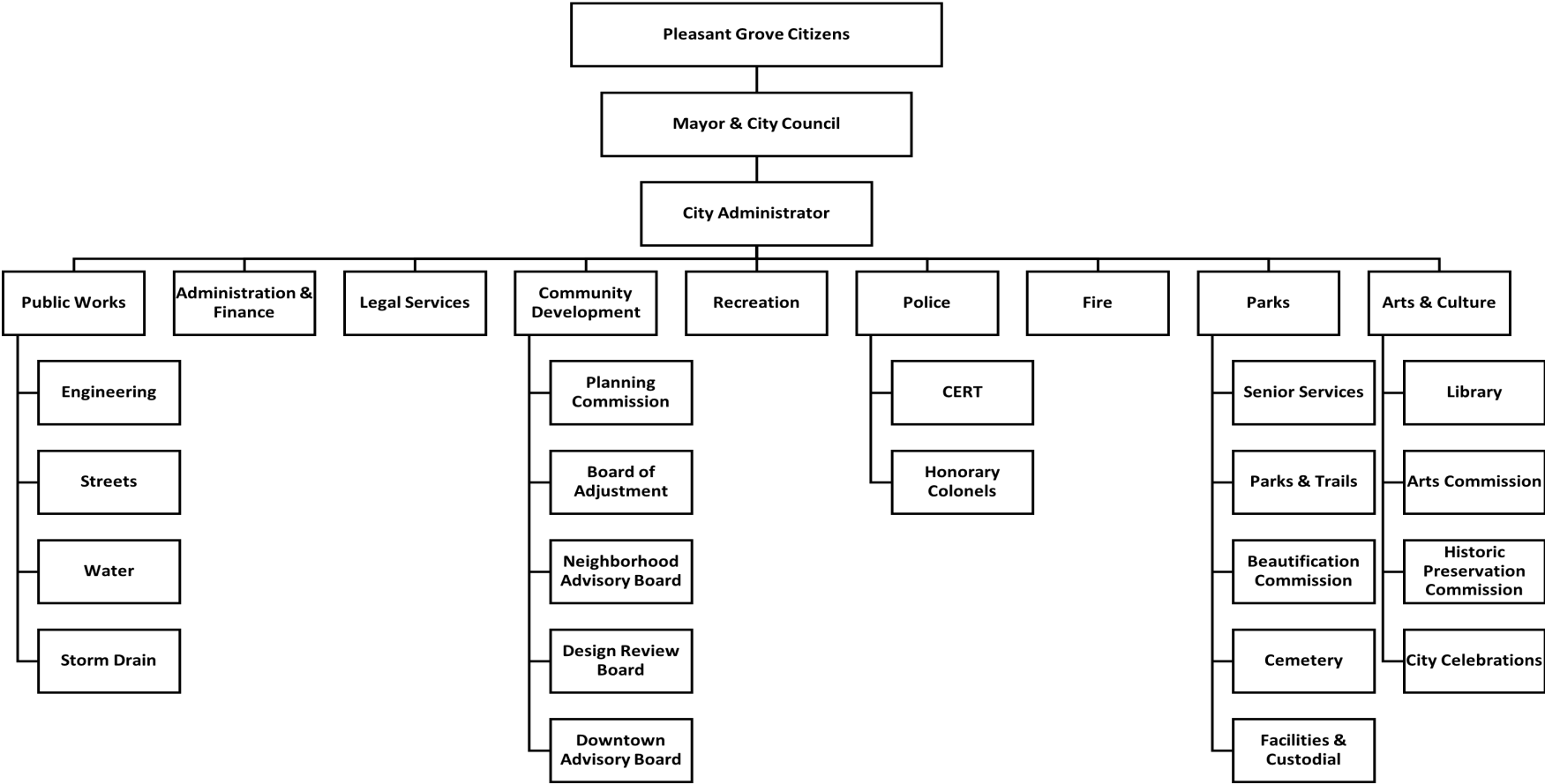


**Todd Williams**



**Brent Bullock**

# Pleasant Grove City







## **MISSION STATEMENT**

*(Who we are)*

**Working together to provide exceptional services**



## **VISION STATEMENT**

*(What we will become)*

**Cultivate a safe and thriving community that gives all a sense of pride and accomplishment**



## **VALUE STATEMENT**

*(How we do it)*

**Make a difference by inspiring and demonstrating integrity, dedication, accountability, and innovation**



## **SLOGAN/TAGLINE**

**Growing together**

Pleasant Grove



Utah's City of Trees

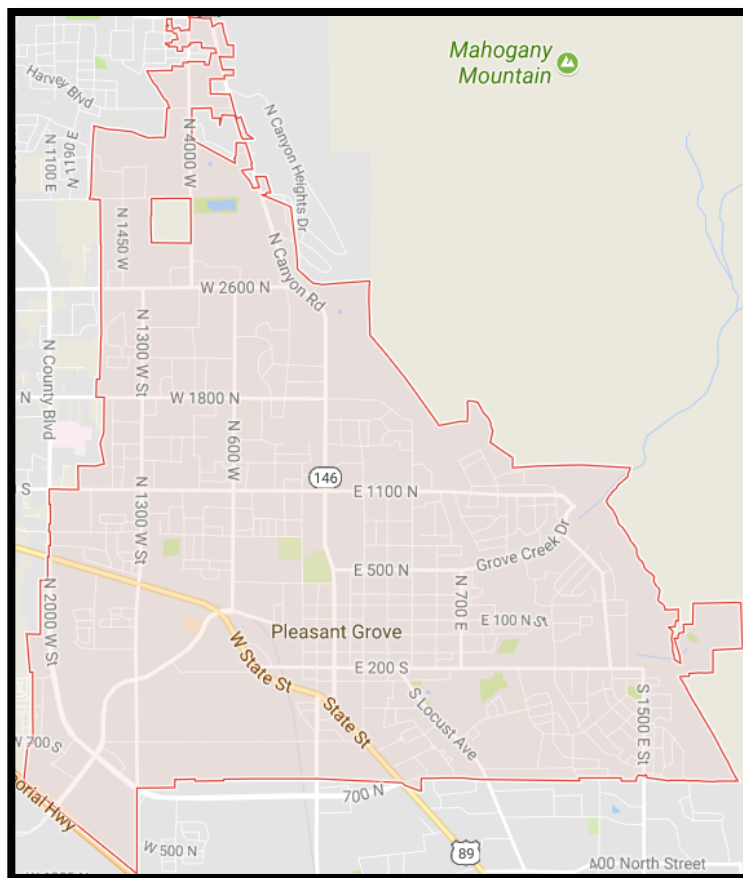
# Informational Section



# Community Profile

## ***Geography***

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



## ***Form of Government***

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

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



## ***Pleasant Grove History***

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

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

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



Main Street circa 1950

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

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

# Budget Management Guidelines

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

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

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

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

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

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

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

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

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

**Personnel Planning.** Personnel costs are by far the largest expenditure in the General Fund. The City must manage personnel costs closely in order to maintain a properly paid workforce without allowing costs to become unmanageable. A guideline has been established that would set a target of approximately 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 monthly to the City Council, which provides information on City revenues, expenditures, and a comparison to budget.

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

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

# 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, enterprise funds, 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 30 (Utah Code Section 10-6-118).

Utah's property tax system is governed by Utah Code Section 59-2-919, 59-2-919.1 & 59-2-919.2 and is commonly referred to as "Truth in Taxation". The objective of these rules is to keep property taxes from rising simply as a result of increasing property values. Each year the Utah State Tax Commission determines each taxing entity's "Certified Tax Rate." If the taxing entity assesses a property tax higher than certified rate, the entity must advertise that rates as a increase. The entity must notify taxpayers , hold a public hearing, and adopt the rate by September 1.

## ***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.

# Pleasant Grove City FY2024 Budget Timeline

December  
2022

- Review revenue forecasts
- Analyze FY2022 audited financials for available capital monies

January 2023

- Supplemental requests for capital and operational due from Directors
- Request for medical, property & liability insurance increases

February  
2023

- February 3 – Budget discussion with City Administrator, Directors, Mayor & City Council
- Supplemental and capital improvement summary reviewed with Directors
- Preliminary insurance proposals
- Rate and fee change proposals due

March 2023

- March 7 – Capital budget discussion
- March 21 – Operating budgets/Utility increase discussions
- Update revenue forecasts

April 2023

- Proposed budget worksheets are prepared based on recommendations from March budget work session
- Final review of capital/operational requests with directors and administration
- April 11 - Utility/Fee budget discussion
- Finance to prepare final proposed documents to be presented to Municipal Council

May 2023

- May 2 – Tentative presented and adopted by the Municipal Council
- Additional Budget Discussion(s) as needed

June 2023

- Budget to be adopted per State Code if not holding a Truth in Taxation hearing by June 30  
June 20 – Adopted a Certified Tax Rate

July 2023

- Truth in Taxation open house July 25

August 2023

- Budget adopted August 1

October 2023

- Submit to GFOA for certification



# Revenue & Taxation

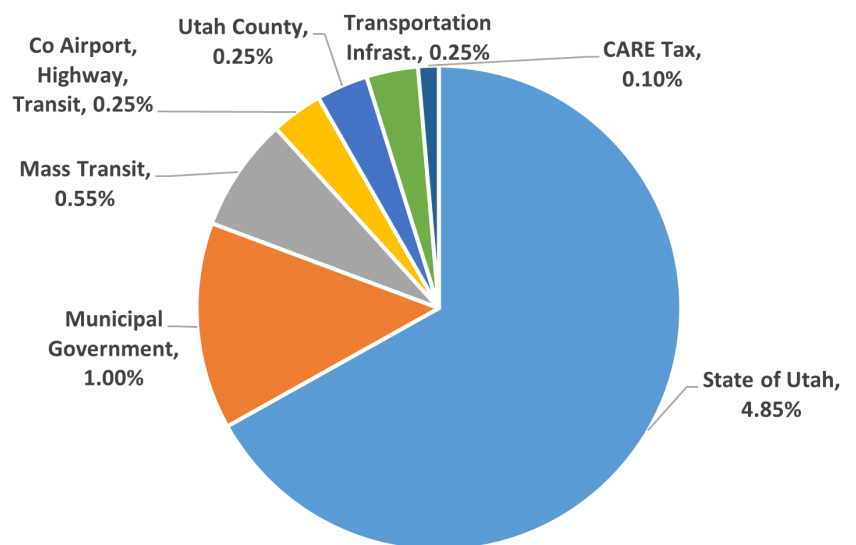
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent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

## **General Activities**

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

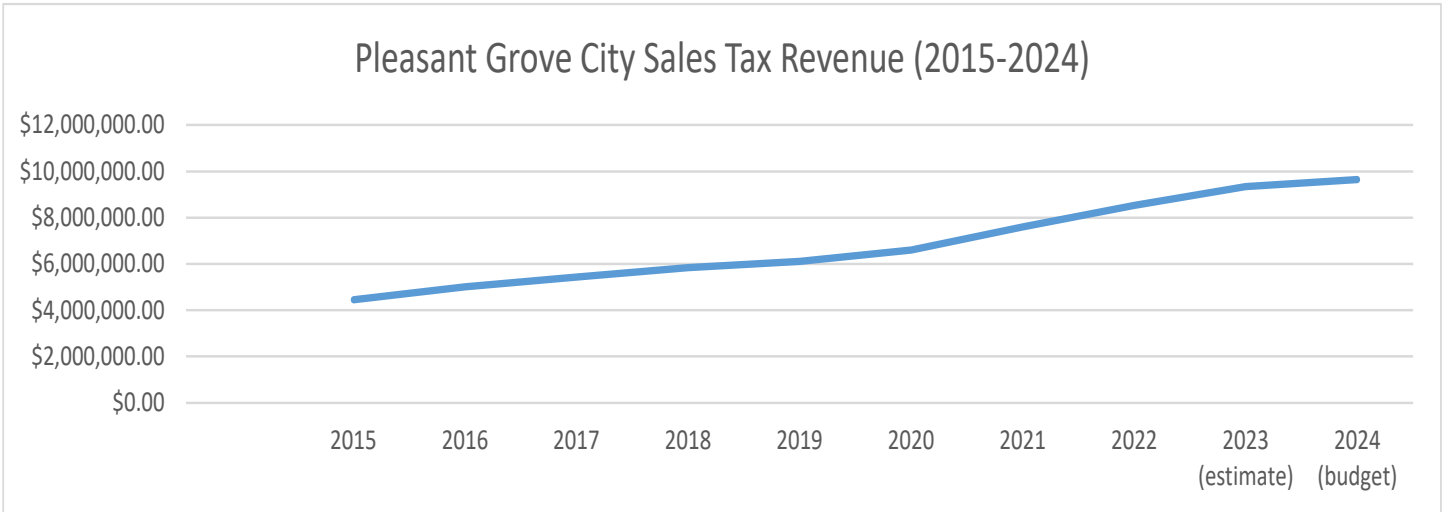
**Sales Tax.** Sales tax is the largest source of revenue for Pleasant Grove City. Sales tax accounts for 58% of total tax revenue and 51% of total General Fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined by the Utah State legislature.

All taxable sales that take place in Pleasant Grove are taxed at a rate of 7.25%. 1% of the 7.25% is distributed to local taxing entities. According to the formula established by the State, one-half of this 1% is distributed directly to the local taxing entity in which the sale occurred. The other half is put into a statewide pool and distributed based on the population of all local taxing entities. Pleasant Grove has a large population relative to its taxable sales and thus receives in excess of \$1 for every dollar of sales tax collected in the City. For the year ending June 30, 2023, Pleasant Grove received \$1.20 for every \$1.00 of local option sales tax collected in the City.

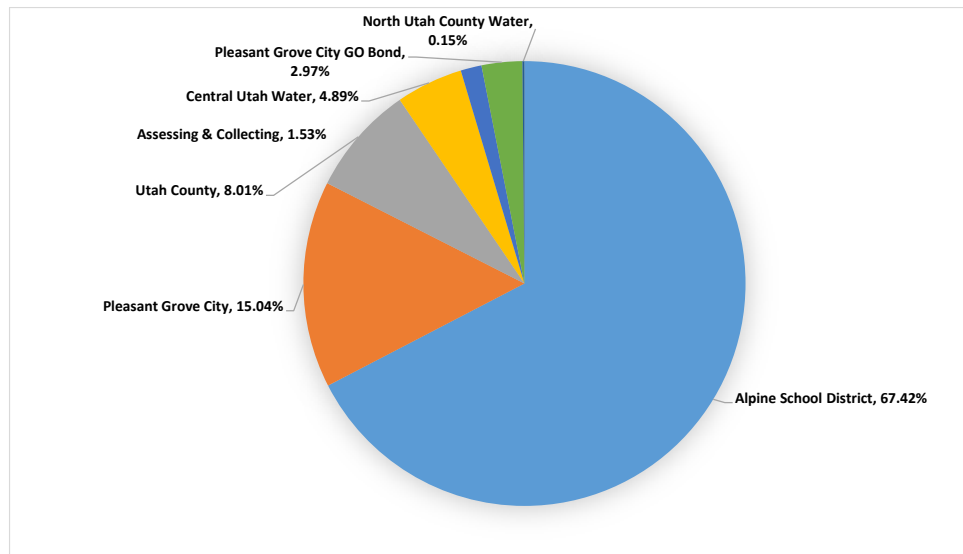


Since 2015, the City has experienced growing sales tax revenue each year. 2024 sales tax revenues are estimated to be 13.1% higher than the amount received in 2022, and 3.8% more than 2023 estimates. The average percentage growth in sales tax revenues from 2015 to 2024 was 9.4%. For the 2024 fiscal year we are forecasting sales tax at 3.6% increase from FY2023 estimates. Sales tax revenue collections, for the ten years, are shown on the graph below.

The City is forecasting sales tax revenues of \$9,644,364 for FY 2024, and FY 2023 estimates at \$9,294,848, significantly higher than FY2023 budget of \$8,550,356. The FY2023 and FY2024 estimates were conservative at the time the budget was prepared and presented for formal adoption. Revenues also lag 60 days.



Pleasant Grove’s second largest source of revenue is property tax, which represents 24% of total general fund revenue. Property tax is a much more stable revenue source than sales tax, and thus year-to-year fluctuations in revenue are relatively small. Property taxes are distributed to school districts, municipalities, counties, and special districts. The chart to the right illustrates the relative percentage of each Pleasant Grove resident’s property tax distributed to individual taxing entities.

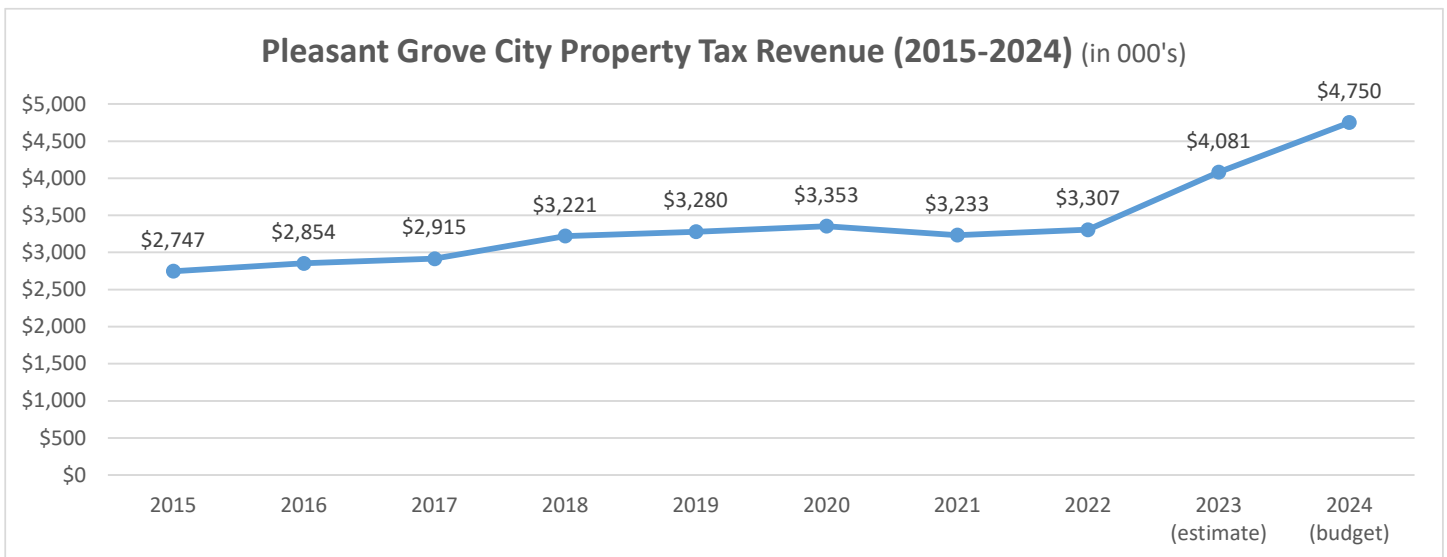


For the 2023-2024 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of .85% of the taxable value their home. Pleasant Grove City will receive 18.01% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45% exemption in taxable value for a taxpayer’s primary residence. Thus, Pleasant Grove City would receive property tax totaling \$439.40, \$72.44 of the amount cover prior general obligation bonds, from a home with an average market value of \$542,000.

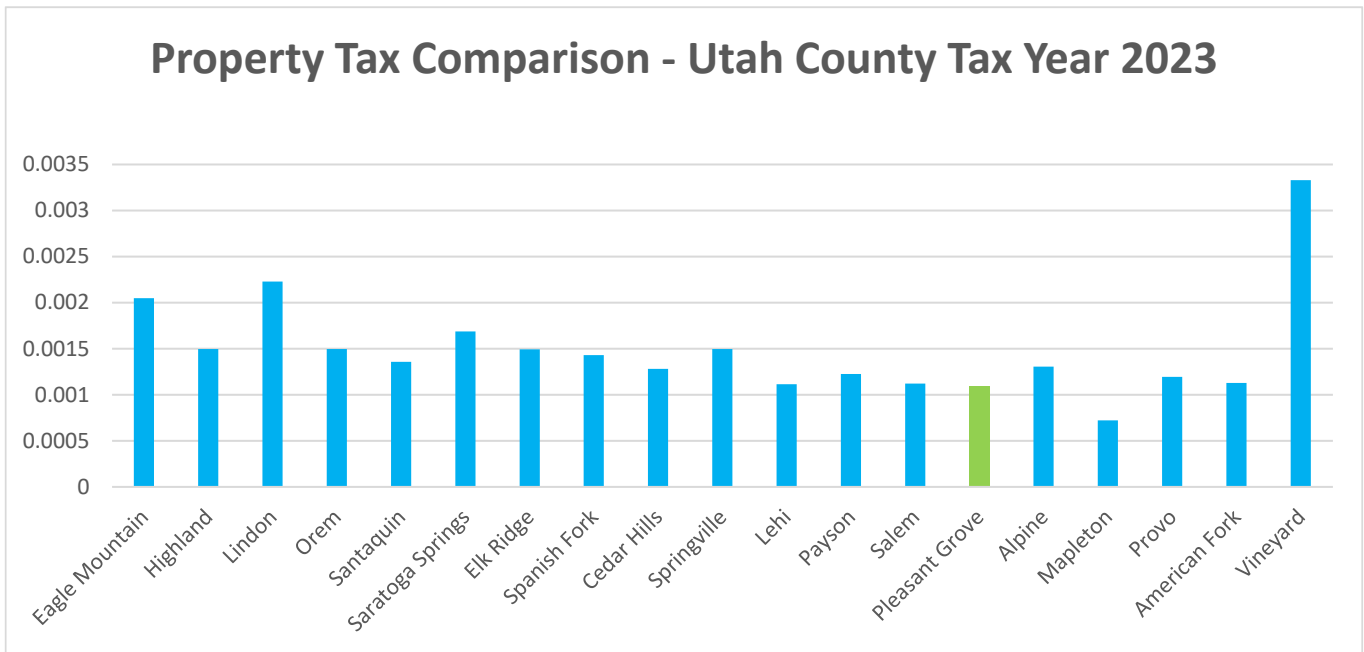
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations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

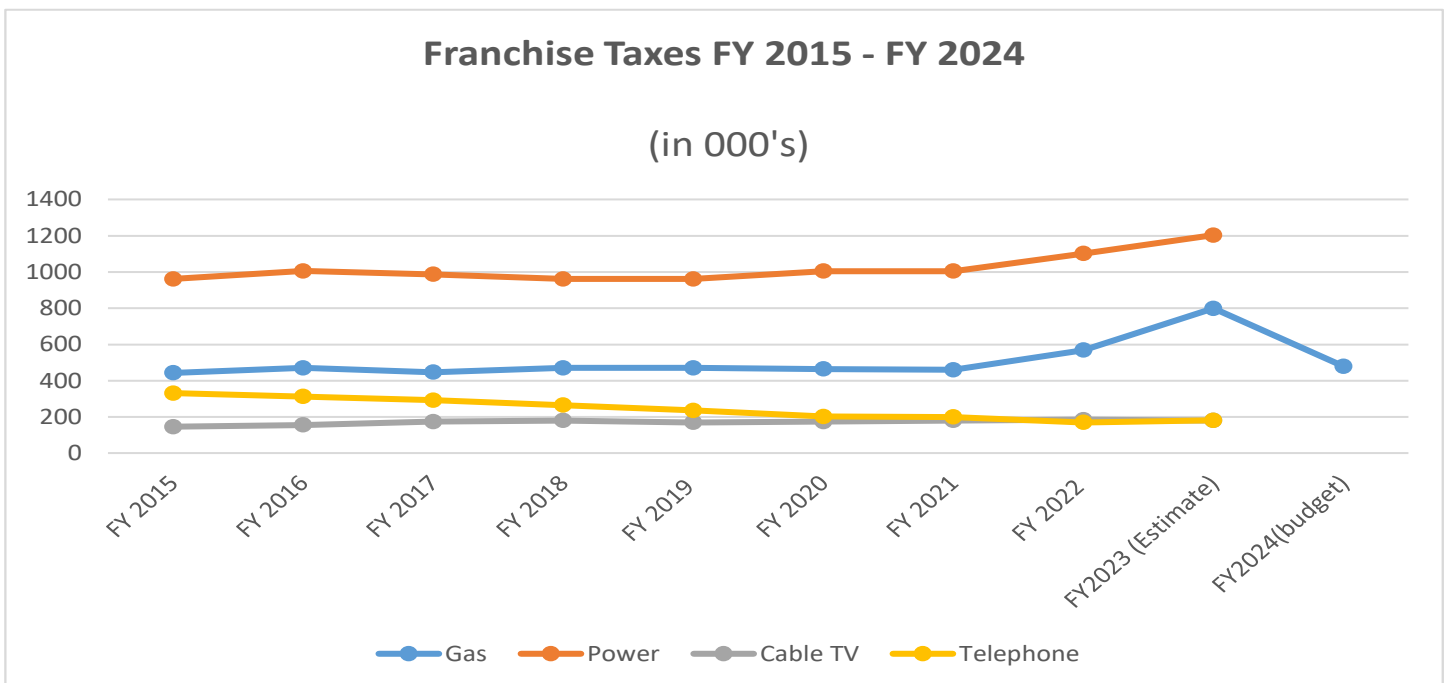
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values. 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.



Below is a chart showing the tax rates for cities in Utah County for the 2023 tax year. The average property tax for the cities shown below is .001278 and the median is .001153. The City held a truth in taxation hearing on August 1, 2023. The Council passed a 18.2% increase to the certified tax rate. Pleasant Grove’s rate for the 2023-2024 fiscal year is .001474.



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 stayed flat or a slightly increased 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.** The City contracted our emergency dispatch operations for both police and fire services to Central Valley Dispatch in March 2020. The city provides funding from the General Fund, to pay for emergency operations. The E911 fees collected by the Utah State Tax Commission now go directly to Central Valley Dispatch.

**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 3 of these areas: (1) the Gateway Community Development Area, and, (2) the 1300 West Community Development Project Area, and (3) the Grove Tower 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.

**C.A.R.E Tax.** The Community Arts and Recreation Enhancement (CARE) Tax, helps to fund the improvement of community programs as well as infrastructure around parks.

**Transportation Utility.** The fund was established to provide for the maintenance, repair, and improvement of Pleasant Grove City streets. Revenues will be from a Transportation Utility Fee assessed to both residential and commercial utility accounts. The funds were reassessed in May 2023 after not being collected due to litigation.



### **Enterprise Activities**

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

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

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

Culinary Water - Residential								
	Adopted				Projected			
	2021	2022	2023	2024	2025	2026	2027	
Base Fee	\$ 22.94	\$ 24.32	\$ 25.54	\$ 26.05	\$ 27.35	\$ 28.72	\$ 30.15	
Usage per 1,000 gallon								
0 to 5,000 Gallons								
5,001 to 10,000 Gallons	\$ 2.78	\$ 2.95	\$ 3.10	\$ 3.16	\$ 3.32	\$ 3.48	\$ 3.66	
10,0001 to 15,000 Gallons	4.06	4.30	4.52	4.61	4.84	5.08	5.33	
15,001 to 50,000 Gallons	5.91	6.26	6.57	6.70	7.04	7.39	7.76	
50,001 and Above	6.96	7.38	7.75	7.90	8.30	8.71	9.15	

Culinary Water- Commercial								
	Adopted				Projected			
	2021	2022	2023	2024	2025	2026	2027	
Base Fee	\$ 22.94	\$ 24.32	\$ 25.54	\$ 26.05	\$ 27.35	\$ 28.72	\$ 30.16	
Usage per 1,000 gallon								
0 to 5,000 Gallons								
5,001 to 10,000 Gallons	\$ 2.78	\$ 2.95	\$ 3.10	\$ 3.16	\$ 3.32	\$ 3.49	\$ 3.66	
10,0001 to 15,000 Gallons	3.02	3.20	3.36	3.43	3.60	3.78	3.97	
15,001 to 50,000 Gallons	3.25	3.45	3.62	3.69	3.88	4.07	4.27	
50,001 and 100,000 Gallons	3.48	3.69	3.87	3.95	4.15	4.36	4.57	
100,001 and Above	3.70	3.92	4.12	4.20	4.41	4.63	4.86	

Pressurized Irrigation							
Rate Code	Adopted				Projected		
	2021	2022	2023	2024	2025	2026	2027
<b>Residential Rates</b>							
Under .50 Acre	\$ 36.13	\$ 37.21	\$ 39.07	\$ 42.92	\$ 45.07	\$ 47.32	\$ 49.69
.50 Acre to .99 Acre	43.82	45.13	47.39	51.24	53.80	56.49	59.32
1 Acre and Above	51.49	53.03	55.68	59.53	62.51	65.63	68.91
<b>Commercial Rates</b>	<b>For commercial parcels in excess of 1.5 irrigable ac.- including schools, churches, and agricultural uses</b>						
Base Fee	\$ 51.49	\$ 53.03	\$ 55.68	\$ 59.53	\$ 62.51	\$ 65.63	\$ 68.91
Per Sq. Ft ('000s)	0.7950	0.8189	0.8600	0.94	0.9919	1.0415	1.0936
-Area over 1.50 Acres							

Storm Drain							
Rate Code	Adopted				Projected		
	2021	2022	2023	2024	2025	2026	2027
ESU	\$ 14.41	\$ 15.85	\$ 17.04	\$ 22.35	\$ 23.47	\$ 24.64	\$ 25.87

Sanitary Sewer							
Rate Code	Adopted				Projected		
	2021	2022	2023	2024	2025	2026	2027
Base Monthly Fee	\$ 18.59	\$ 18.59	\$ 18.59	18.59	\$ 19.52	\$ 20.50	\$ 21.52
TSSD Base Fee	7.96	7.96	7.96	8.00	8.40	8.82	9.26
Consumption (1k gallons)	2.32	2.32	2.32	2.33	2.45	2.57	2.70

Garbage							
Rate Code	Adopted				Projected		
	2021	2022	2023	2024	2025	2026	2027
1st Can	\$ 11.00	\$ 11.66	\$ 12.71	\$ 13.35	\$ 14.01	\$ 14.71	\$ 15.45
2nd Can	8.29	8.79	9.58	10.06	10.56	11.09	11.64

Recycling							
Rate Code	Adopted				Projected		
	2021	2022	2023	2024	2025	2026	2027
Recycling	\$ 5.90	\$ 6.60	\$ 7.10	\$ 7.46	\$ 7.83	\$ 8.22	\$ 8.63

### ***Basis of Budgeting***

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

# Financial Information



# Consolidated Budget

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

## ***Governmental Funds***

Governmental funds budget revenues and expenditures of \$72,985,264 for the 2023-2024 fiscal years. This is compared to a final 2022-2023 budget of \$77,092,032. This budget includes carryovers from FY2023, additional expenses for impact fee related projects and budget amendments.

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

## ***Enterprise Funds***

The City's enterprise funds are prepared on a full-accrual basis as opposed to the modified accrual format of the governmental funds. Therefore, the enterprise fund budgets include depreciation and interest but not capital projects and principal payments. For the 2023—2024 fiscal year, the City's enterprise fund budgets forecast revenues of \$20,245,340 and operating expenses of \$14,465,541. The previous year's final budgeted revenues and operating expenses were \$18,759,094 and \$14,135,719 respectively.



# Consolidated Budget

## All Governmental Funds

2023-2024 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2024 Budget	FY 2023 Budget	FY2022 Actual
<b>Revenues</b>							
Taxes & Special Assessments	17,367,928	1,485,000	-	935,819	19,788,747	17,121,043	17,011,724
Licenses & Permits	525,500	-	-	-	525,500	525,500	932,085
Intergovernmental Revenues	6,245,000	-	100,000	-	6,345,000	733,247	345,914
Charges for Services	1,315,600	1,332,556	-	-	2,648,156	2,590,600	3,046,466
Fines and Forfeitures	255,850	-	-	-	255,850	240,350	275,640
Other Revenues	409,753	2,448,368	300,000	5,000	3,163,121	2,090,564	3,335,503
Developer Contributions	-	-	326,871	-	326,871	-	14,189,145
Class C Reserve Funds	2,247,740	-	-	-	2,247,740	2,199,206	2,247,740
Proceeds from Debt Issuance	-	-	620,000	-	620,000	442,000	1,236,962
Use of/(Contr To) Fund Balance	(710,179)	1,278,409	35,572,709	-	36,140,939	50,801,377	(10,900,686)
Transfers	(2,423,991)	790,702	2,556,629	-	923,340	348,145	272,778
<b>Total Budgeted Revenue</b>	<b>25,233,201</b>	<b>7,335,035</b>	<b>39,476,209</b>	<b>940,819</b>	<b>72,985,264</b>	<b>77,092,032</b>	<b>31,993,271</b>
<b>Expenditures</b>							
<b>Operations</b>							
Salaries & Wages	10,029,409	1,174,566	-	-	11,203,975	10,166,183	8,654,877
Employee Benefits	5,176,391	110,697	-	-	5,287,088	5,030,802	4,082,488
Operating Expenditures	4,017,080	1,749,772	-	-	5,766,852	6,302,020	6,276,044
Overhead Allocation	(2,263,389)	-	-	-	(2,263,389)	(2,040,389)	(2,040,389)
Equipment and Capital Improvements	7,575,000	4,300,000	36,262,000	-	48,137,000	54,837,848	5,700,441
Debt Service/Lease Payments	698,710	-	3,214,209	940,819	4,853,738	2,795,568	9,319,810
<b>Total Budgeted Expenditures</b>	<b>25,233,201</b>	<b>7,335,035</b>	<b>39,476,209</b>	<b>940,819</b>	<b>72,985,264</b>	<b>77,092,032</b>	<b>31,993,271</b>

# Consolidated Budget

## Enterprise Funds

2023 -2024 City Budget

	Water	Sewer	Storm Drain	Sanitation	FY 2024 Budget	FY 2023 Final Budget	FY2022 Actual
<b>Operating Revenues</b>							
Charges for Services	9,202,000	5,500,000	3,728,340	1,790,000	20,220,340	18,630,594	18,192,728
Other Operating Revenue	-	25,000	-	-	25,000	128,500	153,292
<b>Total Operating Revenues</b>	<b>9,202,000</b>	<b>5,525,000</b>	<b>3,728,340</b>	<b>1,790,000</b>	<b>20,245,340</b>	<b>18,759,094</b>	<b>18,346,020</b>
<b>Operating Expenses</b>							
Salaries & Wages	725,525	514,210	387,000	-	1,626,735	1,551,040	1,299,322
Employee Benefits	362,042	278,563	237,051	-	877,656	816,568	709,363
Operating Expenses	2,760,529	3,816,800	502,784	1,778,416	8,858,529	8,686,398	7,591,397
Depreciation	1,900,808	612,421	589,392	-	3,102,621	3,081,713	3,009,154
<b>Total Operating Expenses</b>	<b>5,748,904</b>	<b>5,221,994</b>	<b>1,716,227</b>	<b>1,778,416</b>	<b>14,465,541</b>	<b>14,135,719</b>	<b>12,609,236</b>
<b>Operating Income/(Loss)</b>	<b>3,453,096</b>	<b>303,006</b>	<b>2,012,113</b>	<b>11,584</b>	<b>5,779,799</b>	<b>4,848,297</b>	<b>5,736,784</b>
<b>Non-Operating Revenues/(Expenses)</b>							
Impact Fees	150,000	100,000	100,000	-	350,000	600,000	1,184,063
Other Contributions	-	-	-	-	-	-	612,098
Interest Income	-	25,000	45,000	-	70,000	69,000	100,169
Interest Expense	(566,124)	-	(285,600)	-	(851,724)	(785,939)	(834,685)
Other Revenues/(Expenses)	-	-	20,000	-	20,000	-	1,336,721
<b>Total Non-Operating Revenues/(Expenses)</b>	<b>(416,124)</b>	<b>125,000</b>	<b>(120,600)</b>	<b>-</b>	<b>(411,724)</b>	<b>(116,939)</b>	<b>2,398,366</b>
<b>Transfers In/(Out)</b>	<b>-</b>	<b>-</b>	<b>878,340</b>	<b>-</b>	<b>878,340</b>	<b>-</b>	<b>2,338,929</b>
<b>Change in Net Assets</b>	<b>3,036,972</b>	<b>428,006</b>	<b>2,769,853</b>	<b>11,584</b>	<b>6,246,415</b>	<b>4,506,436</b>	<b>10,474,079</b>

# Fund Balances

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

## ***Class C Road Funds***

Class C road funds refer to the gas tax levied by the State of Utah. The State issues, as a grant, a portion of this tax revenue to local jurisdictions for the maintenance and repair of streets. Utah County levies a local option sales tax for transportation. As of June 30, 2023, the City had an estimate of \$1,616,968 of funds that had not been spent or allocated for projects. The reason the funds have not been spent is that the City's public works department is updating the road plan to complete large projects in the City.

## ***Cemetery***

The Cemetery has capital needs that will need to be addressed. Increases in fund balances will be used to cover the expenses associated with the current cemetery expansion project.

## ***Dental***

Surpluses in this fund will be saved in anticipation of the event of excessive premium increases in future years.

## ***Cultural Arts***

The City's Arts Council will periodically desire to fund performances that are in excess of annual appropriated expenditures. The balance in this fund is decreasing slightly to cover increased costs for performances and programs.

## ***Library Grants***

Each year the City's library receives donations and grants for various needs.

### ***Capital Projects***

Funding for general capital projects primarily comes from using surpluses created in the general fund. Once a year's general fund surplus is determined, that amount is transferred to capital projects. Supplemental requests for projects are submitted for consideration and approved based on need and funding ability. There is an estimated fund balance as of June 30, 2023 of \$38,413,016. The Cook Family Park/Pipe Plant Development will consume \$35,642,000 of this balance. The City is budgeting \$4,576,500 (\$1,500,000 unallocated) throughout the City for projects and equipment at this time.

### ***Capital Equipment***

Purchases of capital equipment are not funded at the same level each year. The City budgets to transfer a certain amount each year into the capital equipment fund in order to make these purchases. Therefore, the fund balance in the capital equipment fund will fluctuate year-to-year based on the capital equipment needs in any one given year. In 2024, the City anticipates the fund balance in capital equipment to increase by \$71,401 to cover future year purchases and leases.

### ***Enterprise Funds***

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

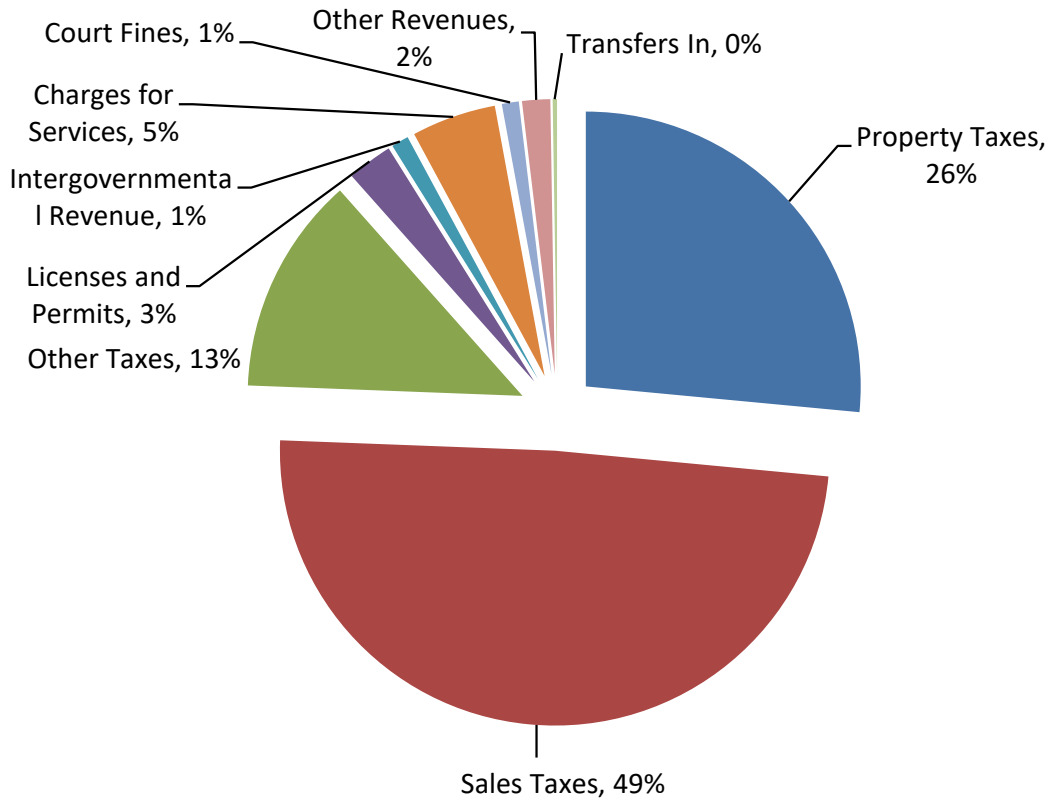


# General Fund

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.



	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual	Adopted FY 2024 Budget
<b>General Fund Revenues</b>					
Property Taxes	3,583,782	3,787,768	4,471,000	4,400,000	5,203,377
Sales Taxes	8,527,433	8,550,356	8,550,356	9,294,848	9,644,364
Other Taxes	2,584,904	2,470,187	2,470,187	2,698,699	2,520,187
Licenses and Permits	932,085	525,500	525,500	392,500	525,500
Intergovernmental Revenue	327,695	108,000	108,000	403,490	200,000
Charges for Services	1,201,460	1,030,600	1,030,600	959,785	975,600
Court Fines	215,474	180,350	220,350	234,863	195,350
Other Revenues	488,803	318,566	278,566	760,886	324,250
Transfers In	153,044	50,000	50,000	50,000	50,000
<b>Total General Fund Revenues</b>	<b>18,014,678</b>	<b>17,021,327</b>	<b>17,704,559</b>	<b>19,195,071</b>	<b>19,638,630</b>

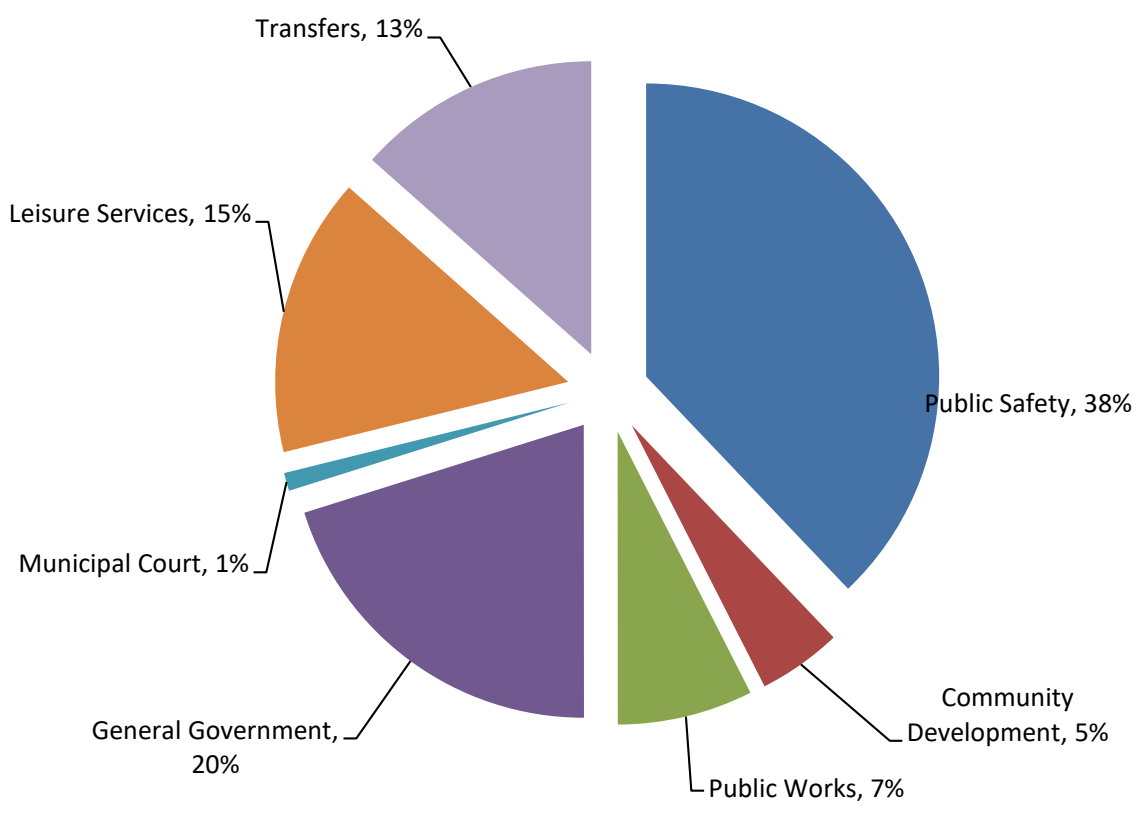


	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
<b>Mayor &amp; City Council</b>					
Salaries & Wages	67,159	98,870	98,870	107,109	98,870
Benefits	138,333	149,721	158,796	158,796	150,047
Operating Expenditures	12,557	17,575	8,500	1,180	12,000
<b>Total Mayor &amp; Council</b>	<b>218,049</b>	<b>266,166</b>	<b>266,166</b>	<b>267,085</b>	<b>260,917</b>
<b>Municipal Court</b>					
Salaries & Wages	133,036	145,706	145,706	145,000	144,486
Benefits	33,696	54,821	54,821	50,510	56,041
Operating Expenditures	8,751	17,631	17,631	7,860	17,631
<b>Total Municipal Court</b>	<b>175,483</b>	<b>218,158</b>	<b>218,158</b>	<b>203,370</b>	<b>218,158</b>
<b>Other Expenditures</b>					
Fox Hollow Contribution	235,000	240,000	240,000	230,000	235,000
Prop/Liability Insurance	138,424	233,800	233,800	153,136	233,800
Technology	288,671	193,292	193,292	222,446	193,292
Operating Expenditures	59,682	616,172	616,172	569,662	731,772
<b>Total Other Expenditures</b>	<b>721,778</b>	<b>1,283,264</b>	<b>1,283,264</b>	<b>1,175,244</b>	<b>1,393,864</b>
<b>Legal</b>					
Salaries & Wages	282,586	314,730	314,730	307,000	334,253
Benefits	98,356	158,360	158,360	157,597	156,993
Operating Expenditures	(99,336)	31,980	31,980	34,124	31,980
<b>Total Legal</b>	<b>281,607</b>	<b>505,070</b>	<b>505,070</b>	<b>498,721</b>	<b>523,226</b>
<b>Physical Facilities</b>					
Salaries & Wages	-	21,370	21,370	-	-
Benefits	-	-	-	-	-
Operating Expenditures	354,194	393,030	443,030	500,505	434,230
<b>Total Physical Facilities</b>	<b>354,194</b>	<b>414,400</b>	<b>464,400</b>	<b>500,505</b>	<b>434,230</b>
<b>Administrative Services</b>					
Salaries & Wages	698,531	858,660	858,660	823,106	892,037
Benefits	334,684	399,471	399,471	375,235	414,656
Operating Expenditures	(313,222)	73,256	208,705	211,294	139,350
<b>Total Administrative Serv</b>	<b>719,994</b>	<b>1,331,388</b>	<b>1,466,837</b>	<b>1,409,635</b>	<b>1,446,043</b>

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
<b>Engineering</b>					
Salaries & Wages	232,361	260,209	260,209	255,700	403,095
Benefits	126,411	145,776	145,776	148,700	209,335
Operating Expenditures	28,060	114,650	174,319	166,636	127,950
<b>Total Engineering</b>	<b>386,832</b>	<b>520,635</b>	<b>580,304</b>	<b>571,036</b>	<b>740,380</b>
<b>Community Development</b>					
Salaries & Wages	472,468	561,596	561,596	581,184	597,622
Benefits	291,546	384,530	384,530	344,400	357,948
Operating Expenditures	97,661	54,416	54,416	73,875	54,416
<b>Total Community Develop</b>	<b>861,675</b>	<b>1,000,542</b>	<b>1,000,542</b>	<b>999,459</b>	<b>1,009,986</b>
<b>Police</b>					
Salaries & Wages	2,346,250	2,217,172	2,637,172	2,756,561	2,952,374
Benefits	1,488,244	1,772,340	1,772,340	1,626,231	1,921,570
Operating Expenditures	512,616	440,746	505,746	500,417	444,992
<b>Total Police</b>	<b>4,347,110</b>	<b>4,430,258</b>	<b>4,915,258</b>	<b>4,883,209</b>	<b>5,318,936</b>
<b>Fire</b>					
Salaries & Wages	1,449,211	1,536,059	1,716,059	1,706,545	1,864,353
Benefits	632,193	736,224	736,224	687,275	788,640
Operating Expenditures	351,526	217,100	245,546	260,422	217,100
<b>Total Fire</b>	<b>2,432,930</b>	<b>2,489,383</b>	<b>2,697,828</b>	<b>2,654,241</b>	<b>2,870,093</b>
<b>Animal Control</b>					
Salaries & Wages	29,016	32,914	32,914	32,769	34,889
Benefits	2,624	3,320	3,320	2,623	3,320
Operating Expenditures	55,537	74,600	74,600	76,338	73,600
<b>Total Animal Control</b>	<b>87,177</b>	<b>110,834</b>	<b>110,834</b>	<b>111,731</b>	<b>111,809</b>
<b>Streets</b>					
Salaries & Wages	222,067	277,931	277,931	292,822	382,621
Benefits	116,345	168,057	168,057	145,303	168,020
Operating Expenditures	296,771	433,045	433,045	300,198	347,000
<b>Total Streets</b>	<b>635,183</b>	<b>879,033</b>	<b>879,033</b>	<b>738,323</b>	<b>897,641</b>

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
<b>Library</b>					
Salaries & Wages	501,311	571,195	571,195	573,230	653,556
Benefits	113,851	185,552	185,552	129,864	187,443
Operating Expenditures	164,132	185,450	186,467	159,875	185,450
<b>Total Library</b>	<b>779,294</b>	<b>942,197</b>	<b>943,214</b>	<b>862,969</b>	<b>1,026,449</b>
<b>Senior Citizen Center</b>					
Salaries & Wages	60,790	56,413	56,413	66,123	65,720
Benefits	5,500	200	200	5,546	5,228
Operating Expenditures	3,727	4,603	4,603	6,947	4,603
<b>Total Sr Citizen Center</b>	<b>70,017</b>	<b>61,216</b>	<b>61,216</b>	<b>78,616</b>	<b>75,551</b>
<b>Parks</b>					
Salaries & Wages	670,195	814,307	814,307	774,500	935,867
Benefits	357,734	419,944	419,944	392,193	434,753
Operating Expenditures	167,891	189,010	210,910	208,394	189,010
<b>Total Parks</b>	<b>1,195,820</b>	<b>1,423,261</b>	<b>1,445,161</b>	<b>1,375,087</b>	<b>1,559,630</b>
<b>Recreation</b>					
Salaries & Wages	274,265	263,238	263,238	264,000	298,024
Benefits	139,393	175,550	175,550	132,950	169,814
Operating Expenditures	71,354	44,214	44,214	77,402	44,214
<b>Total Recreation</b>	<b>485,012</b>	<b>483,002</b>	<b>483,002</b>	<b>474,352</b>	<b>512,052</b>
<b>Leisure Services</b>					
Salaries & Wages	113,458	111,697	111,697	122,132	118,807
Benefits	57,155	60,526	60,526	61,049	61,349
Operating Expenditures	13,600	20,950	20,950	14,434	20,950
<b>Total Leisure Services</b>	<b>184,213</b>	<b>193,173</b>	<b>193,173</b>	<b>197,615</b>	<b>201,106</b>
<b>Custodial Services</b>					
Salaries & Wages	122,876	191,548	191,548	132,000	201,335
Benefits	56,963	87,921	87,921	65,165	86,609
Operating Expenditures	(49,899)	68,050	68,050	118,371	68,050
<b>Total Custodial Services</b>	<b>129,940</b>	<b>347,520</b>	<b>347,520</b>	<b>315,536</b>	<b>355,993</b>
<b>Admin Allocation</b>	<b>-</b>	<b>(2,040,389)</b>	<b>(2,040,389)</b>	<b>(2,040,389)</b>	<b>(2,263,389)</b>
<b>Total Operating Expenditures</b>	<b>14,066,307</b>	<b>14,859,110</b>	<b>15,820,591</b>	<b>15,276,344</b>	<b>16,692,675</b>

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
<b>Transfer To:</b>					
Capital Equipment	517,000	517,000	517,000	517,000	517,000
Capital Projects -One time projects	50,000	2,308,043	6,884,543	6,884,543	-
E911	292,086	292,086	292,086	292,086	292,086
Class C Road Funds	346,964	346,964	596,964	596,964	596,964
Recreation Programs	171,622	246,654	246,654	246,654	246,654
Swimming Pool	186,261	205,842	205,842	205,842	221,350
Cultural Arts	30,612	30,612	30,612	30,612	30,612
Capital Projects - Pipe Project	-	328,036	328,036	328,036	1,041,289
Care Tax	-	-	-	-	-
Various Departments	-	-	-	-	-
<b>Total Transfers</b>	<b>1,594,545</b>	<b>4,275,237</b>	<b>9,101,737</b>	<b>9,101,737</b>	<b>2,945,955</b>
<b>Total Operating Expenditures</b>	<b>14,066,307</b>	<b>14,859,110</b>	<b>15,820,591</b>	<b>15,276,344</b>	<b>16,692,675</b>
<b>Total Contribution to/(Use of) FB</b>	<b>2,353,826</b>	<b>(2,113,020)</b>	<b>(7,217,769)</b>	<b>(5,183,010)</b>	<b>0</b>
Beginning Fund Balance	6,179,541	8,533,367	8,533,367	8,533,367	3,350,357
<b>Ending Fund Balance</b>	<b>8,533,367</b>	<b>6,420,347</b>	<b>1,315,598</b>	<b>3,350,357</b>	<b>3,350,358</b>





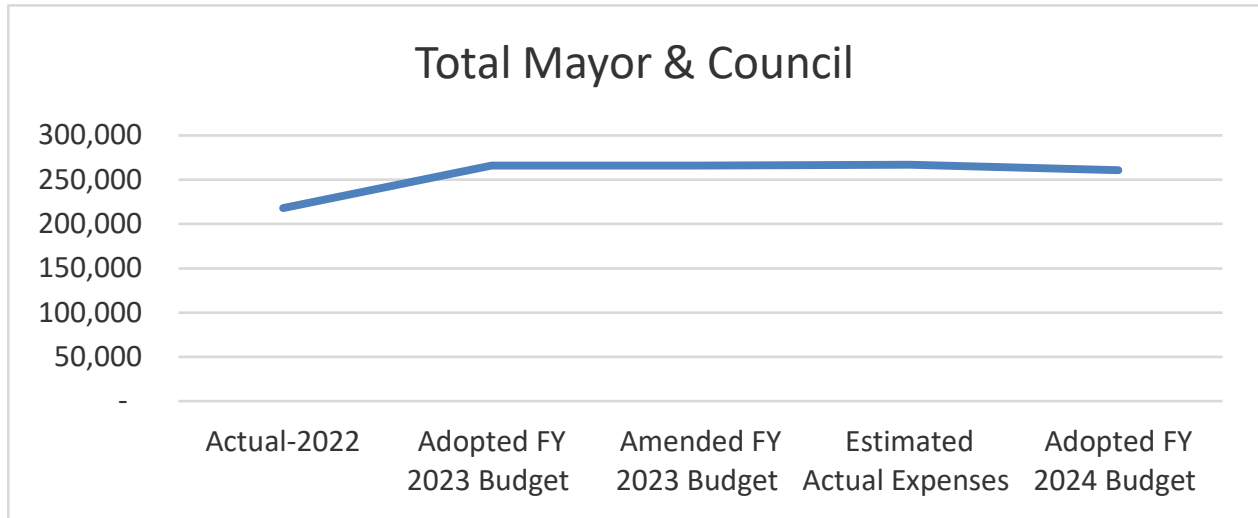
# Mayor & City Council

The City council is the legislative branch and policy making body of Pleasant Grove City. The Council, through the adoption of ordinances and resolutions, establishes laws, sets policy, oversees the budget, provides opinion on the administrative branch’s execution of the law, and approves long-term contracts and commitment of the City resources.

	Adopted FY	Amended FY	Estimated	
Actual-2022	2023 Budget	2023 Budget	Actual Expenses	Adopted FY 2024 Budget

## Mayor & City Council

Salaries & Wages	67,159	98,870	98,870	107,109	98,870
Benefits	138,333	149,721	158,796	158,796	150,047
Operating Expenditures	12,557	17,575	8,500	1,180	12,000
<b>Total Mayor &amp; Council</b>	<b>218,049</b>	<b>266,166</b>	<b>266,166</b>	<b>267,085</b>	<b>260,917</b>



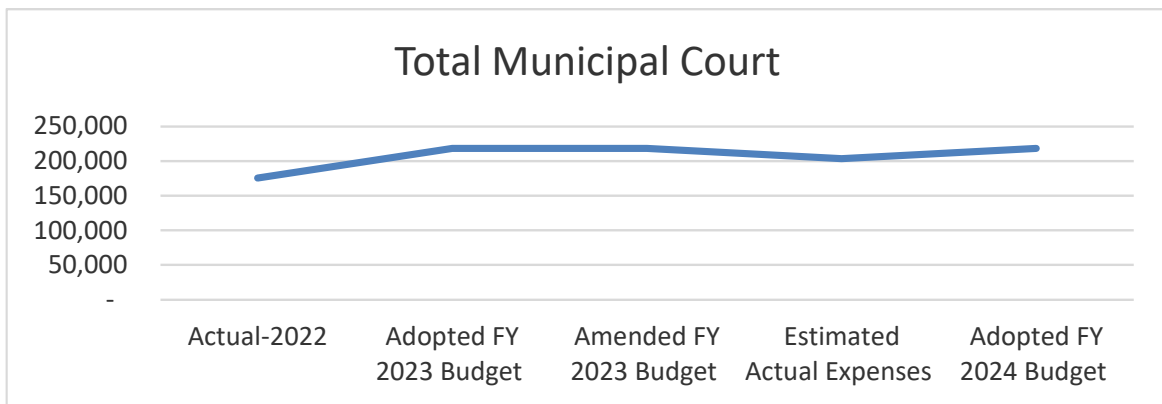
# Municipal Court

The Municipal Court is part of the Administrative Services Department. The Court provides a community-oriented justice court that focuses on the needs of Pleasant Grove City. The Municipal Court has authority over Class B and Class C misdemeanors, infractions, and violations of city ordinances which includes zoning violations committed with the boundaries of the City. The Court will also resolve small claim disputes. The Municipal Court will offer the citizens of Pleasant Grove City structured community court that is convenient for the public and will provide excellent customer service through courteous and professional staff.

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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## Municipal Court

Salaries & Wages	133,036	145,706	145,706	145,000	144,486
Benefits	33,696	54,821	54,821	50,510	56,041
Operating Expenditures	8,751	17,631	17,631	7,860	17,631
<b>Total Municipal Court</b>	<b>175,483</b>	<b>218,158</b>	<b>218,158</b>	<b>203,370</b>	<b>218,158</b>



Priorities	Goal	Performance Measure	2023 Actual	2024 Target
Exceptional Services	Online access to all Court services	Continued technology improvement to provide online court services to patrons	75%	85%

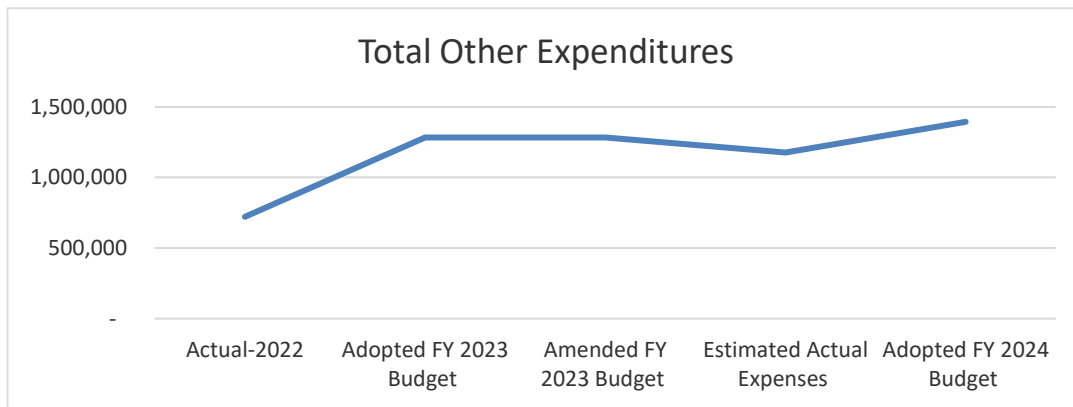
# Other Expenditures

Expenses not related to a specific department.

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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## Other Expenditures

Fox Hollow Contribution	235,000	240,000	240,000	230,000	235,000
Prop/Liability Insurance	138,424	233,800	233,800	153,136	233,800
Technology	288,671	193,292	193,292	222,446	193,292
Operating Expenditures	59,682	616,172	616,172	569,662	731,772
<b>Total Other Expenditures</b>	<b>721,778</b>	<b>1,283,264</b>	<b>1,283,264</b>	<b>1,175,244</b>	<b>1,393,864</b>



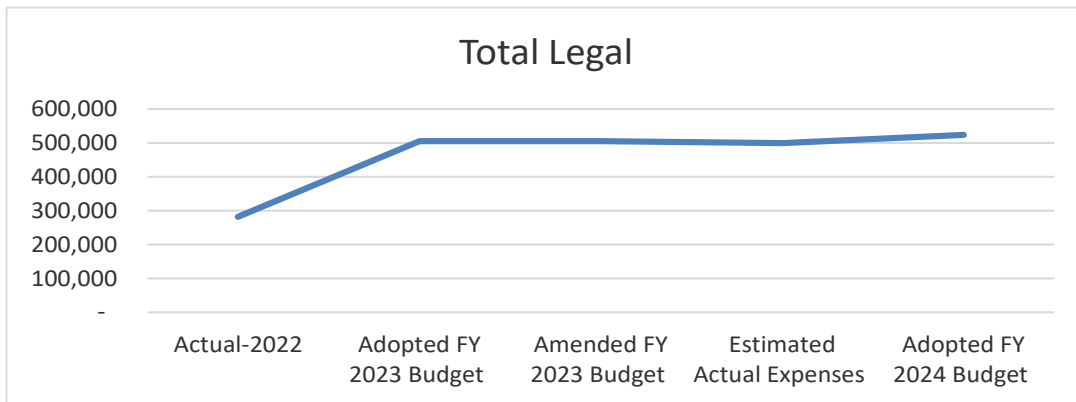
# Legal

The City’s Attorney’s Office is part of the Administrative Services Department for Pleasant Grove City. It provides the City with a broad range of legal services. It is responsible for the City’s legal affairs, which includes serving as the legal advisor to the Mayor, City Council, City departments, agencies, and boards and commissions. The office is governed by state statutes and City ordinances.

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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## Legal

Salaries & Wages	282,586	314,730	314,730	307,000	334,253
Benefits	98,356	158,360	158,360	157,597	156,993
Operating Expenditures	(99,336)	31,980	31,980	34,124	31,980
<b>Total Legal</b>	<b>281,607</b>	<b>505,070</b>	<b>505,070</b>	<b>498,721</b>	<b>523,226</b>



## Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Target
Exceptional Services	Provide exceptional legal services in a responsible and efficient manner	Continuing legal education hours	N/A	72.5	N/A
Exceptional Services	Resolve cases in a timely manner	Resolve justice court misdemeanor cases with 90-120 days of filing, or have set for trial	N/A	N/A	

## Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Target
Exceptional Services	Resolve cases in a timely manner	Resolve district court cases within 120-180 days of filing, or have set for trial	N/A	N/A	
Exceptional Services	Improve efficiency in obtaining legal files	Scan all legal documents from 2013 and 2014	N/A	N/A	

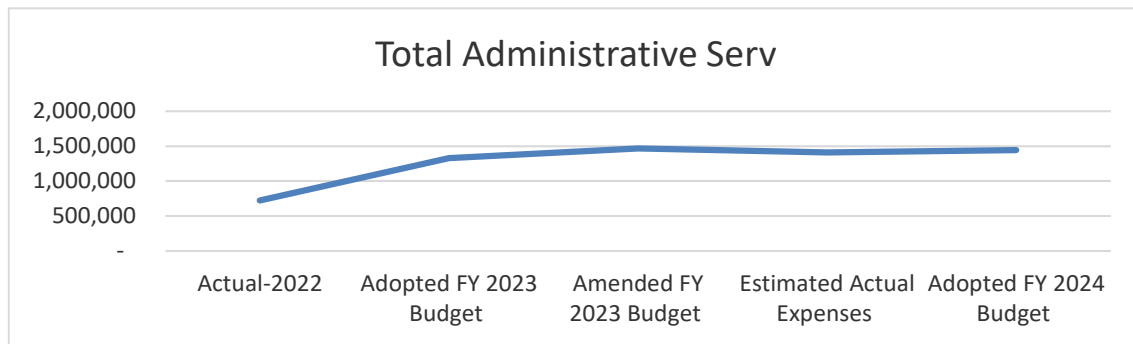


# Administrative Services

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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## Administrative Services

Salaries & Wages	698,531	858,660	858,660	823,106	892,037
Benefits	334,684	399,471	399,471	375,235	414,656
Operating Expenditures	(313,222)	73,256	208,705	211,294	139,350
<b>Total Administrative Serv</b>	<b>719,994</b>	<b>1,331,388</b>	<b>1,466,837</b>	<b>1,409,635</b>	<b>1,446,043</b>



The City Administrator serves as the chief administrative and managerial officer of the city, directing all departments and managing the daily operations of the municipality. The Administrator reports to the Mayor and Council.

## Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Target
Cultivate a safe & thriving community	Complete of stay on schedule for projects	Hale Center Theater	-	2/25
		Cook Park	-	10/24
		Restore the G	-	10/23
		Swim Pool plan for funding and rebuild	-	10/23
		Install property tax plan	-	8/23
Innovation	Improve online access to citizens	Implement new city website	-	2/24
Exceptional services	Increase employee relations	Attend department staff meetings	-	2

The Finance Division is part of the Administrative Services Department. This division provides support services to the Administration, Council, and City departments. It is responsible for the overall financial procedures and processes of the City. The Finance Division includes the purchasing, treasury, budget, and accounting functions. Purchasing controls the purchase of all materials, supplies and capital outlay, oversight of the City procurement card program, along with providing central billing for City Services. Treasury oversees cash management, debt, accounts receivable, and collections. Budget assists in the yearly preparation of the City’s operating budget and capital improvement budget, preparation of annual budget document, along with executing the day-to-day operations of the budget. Accounting maintains the general ledger, performs the accounts payable function, monitors the internal controls of the City, tracks grants and identifies new grant opportunities, and provides support for preparation of the Annual Comprehensive Financial Report and Popular Annual Financial Report (PAFR).

## Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Target
Accountability	Promote financial stability and transparency	Receive GFOA annual budget certification	Yes	Yes	
Accountability	Promote financial stability and transparency	Receive ACFR annual certification	Yes	Yes	
Accountability	Promote financial stability and transparency	Receive PAFR annual certification	Yes	Yes	
Cultivate a safe & thriving community	Increase employee safety	Address multiple points of entry	-	-	
Integrity	Increase employee growth/development/accountability	Conduct bi-annual performance reviews	-	-	
Innovation	Improve monthly reporting	Implement monthly process and use process each month	-	-	12
Innovation	Increase efficiency and reduce paper copies	Implement digital document management system	-	-	
Exceptional services	Maintain essential employee training	Provide a minimum of two trainings per employee per year. Communication/Conflict Management Excel	- - -	- - -	2
Exceptional services	Promote personal growth for employees	Reallocate workload/tasks/responsibilities among current staff	-	-	

The Human Resources Division provides citywide service and support to its customers: City employees and managers, applicants, and the public. Division responsibilities include: HR Administration (citywide policy development and maintenance, employment liability monitoring, legislative research and compliance with state and federal laws, investigation and dispute resolution of allegations of unlawful employment-related actions, employee record maintenance, citywide performance appraisal); Staffing and Onboarding (internal and external recruitment and selection, background investigations, new employee orientation, new employee processing, drug testing); Benefits/Wellness Services (benefit contract negotiations, benefits administration, wellness program); Payroll (pay administration); Classification and Compensation (job analysis, classification specification development, position control, pay plan development and maintenance); Training and Career Counseling (organizational development, professional development) Workers' Compensation (accident reporting, recording, and prevention, claim processing and monitoring, safety education); and employee Recognition (awards administration and processing).

### Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Target
Accountability	Maintain and provide necessary training for supervisors	Implement supervisor trainings	-	9 Sessions	9 sessions
Accountability	Insure all new employees have completed all paperwork before their start date	Implement new hire orientation sessions	-	1	2

The Recorder maintains the City's record, reviews GRAMA requests, and oversees elections.

### Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Target
Accountability	Train departments annually on records management	Complete annual trainings	-	2	2

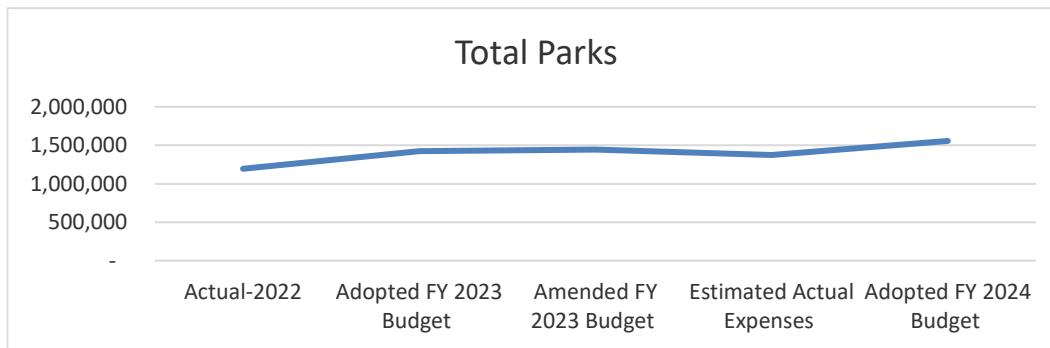
# Parks

The Parks Department, including Beautification and Shade Tree Commission, Cemetery, Custodial Services, Facilities, Parks, 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.

	Adopted FY	Amended FY	Estimated	
Actual-2022	2023 Budget	2023 Budget	Actual	Adopted FY
			Expenses	2024 Budget

## Parks

Salaries & Wages	670,195	814,307	814,307	774,500	935,867
Benefits	357,734	419,944	419,944	392,193	434,753
Operating Expenditures	167,891	189,010	210,910	208,394	189,010
<b>Total Parks</b>	<b>1,195,820</b>	<b>1,423,261</b>	<b>1,445,161</b>	<b>1,375,087</b>	<b>1,559,630</b>



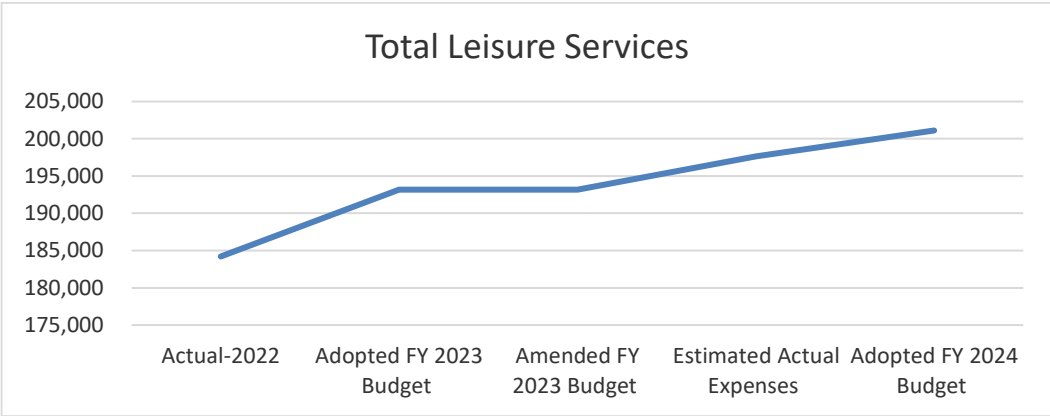
## Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Target
Cultivate a safe and thriving community	Create new trails for the community	Complete Itty Bitty Trail with staff and volunteers	No	
Cultivate a safe and thriving community	Improve park amenities	Upgrade restroom tiles	N/A	
Cultivate a safe and thriving community	Improve park amenities	Install shade cover at Discovery Park	N/A	
Cultivate a safe and thriving community	Provide aesthetically pleasing parks	Automate irrigation controllers	N/A	

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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**Leisure Services**

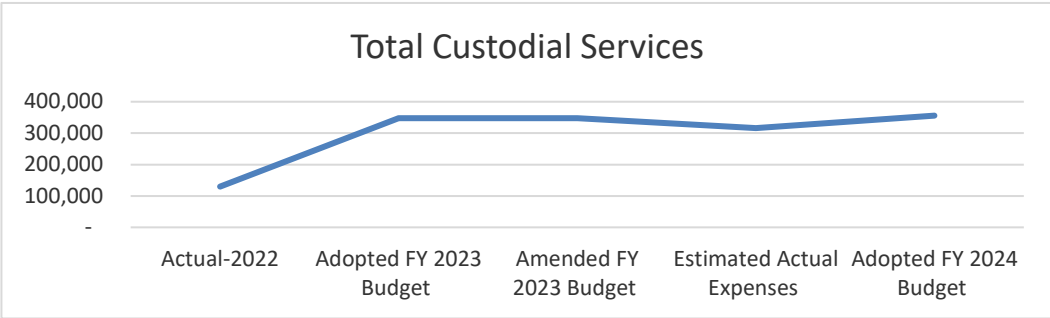
Salaries & Wages	113,458	111,697	111,697	122,132	118,807
Benefits	57,155	60,526	60,526	61,049	61,349
Operating Expenditures	13,600	20,950	20,950	14,434	20,950
<b>Total Leisure Services</b>	<b>184,213</b>	<b>193,173</b>	<b>193,173</b>	<b>197,615</b>	<b>201,106</b>



	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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**Custodial Services**

Salaries & Wages	122,876	191,548	191,548	132,000	201,335
Benefits	56,963	87,921	87,921	65,165	86,609
Operating Expenditures	(49,899)	68,050	68,050	118,371	68,050
<b>Total Custodial Services</b>	<b>129,940</b>	<b>347,520</b>	<b>347,520</b>	<b>315,536</b>	<b>355,993</b>

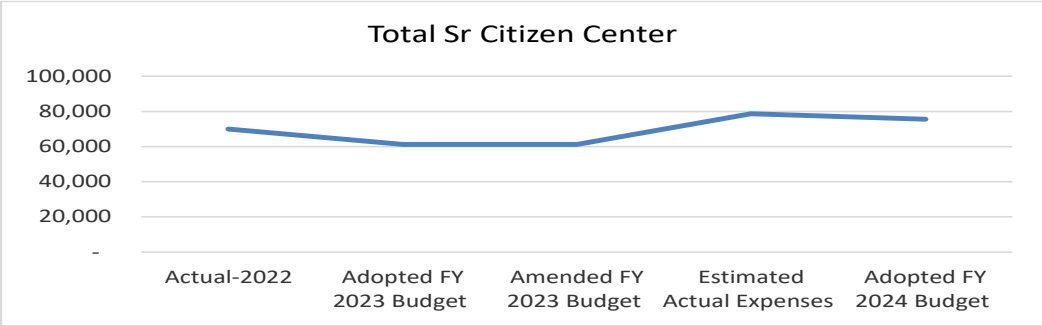




	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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**Senior Citizen Center**

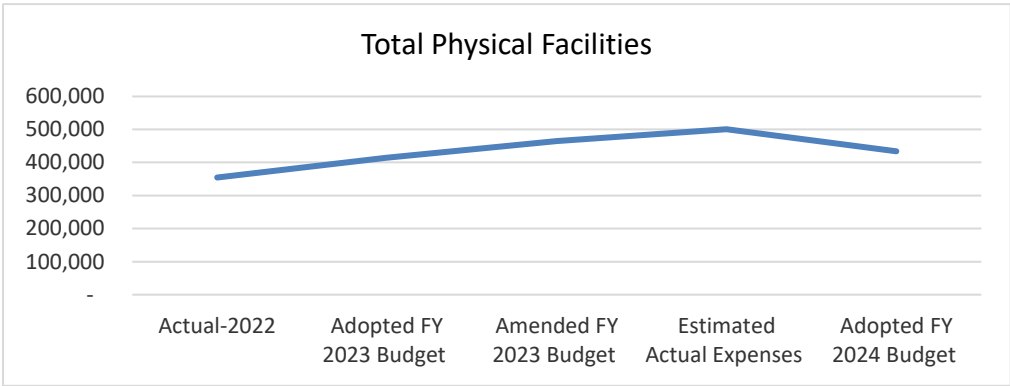
Salaries & Wages	60,790	56,413	56,413	66,123	65,720
Benefits	5,500	200	200	5,546	5,228
Operating Expenditures	3,727	4,603	4,603	6,947	4,603
<b>Total Sr Citizen Center</b>	<b>70,017</b>	<b>61,216</b>	<b>61,216</b>	<b>78,616</b>	<b>75,551</b>



	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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**Physical Facilities**

Salaries & Wages	-	21,370	21,370	-	-
Benefits	-	-	-	-	-
Operating Expenditures	354,194	393,030	443,030	500,505	434,230
<b>Total Physical Facilities</b>	<b>354,194</b>	<b>414,400</b>	<b>464,400</b>	<b>500,505</b>	<b>434,230</b>



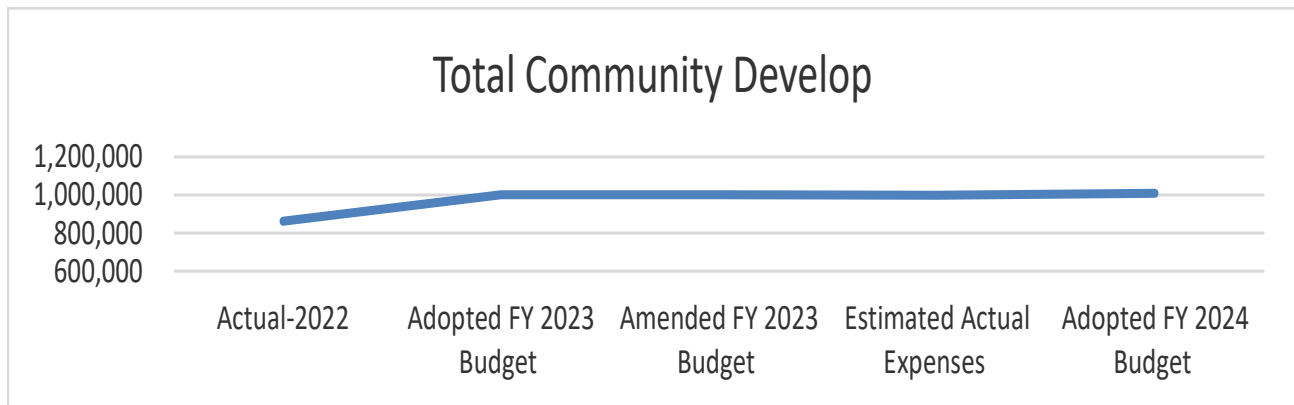
# Community Development

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

	Adopted FY	Amended FY	Estimated	
Actual-2022	2023 Budget	2023 Budget	Actual Expenses	Adopted FY 2024 Budget

## Community Development

Salaries & Wages	472,468	561,596	561,596	581,184	597,622
Benefits	291,546	384,530	384,530	344,400	357,948
Operating Expenditures	97,661	54,416	54,416	73,875	54,416
<b>Total Community Develop</b>	<b>861,675</b>	<b>1,000,542</b>	<b>1,000,542</b>	<b>999,459</b>	<b>1,009,986</b>



## Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Target
Exceptional Services	Facilitate communications with Public	Number of public meetings held	19	25	22
Exceptional Services	Improve Zoning Compliance	Number of zoning complaints resolved	435	4.7% Increase	5% increase

## Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Target
Exceptional Services	Approve commercial plan reviews in a timely manner	Completions within 3 weeks from payment	N/A	90%
Exceptional Services	Approve residential plan reviews in a timely manner	Completions within 3 weeks from payment	N/A	95%
Exceptional Services	Approve land use reviews in a timely manner	Completions within 20 days from submitted application	N/A	100%
Exceptional Services	Increase efficiency	Number of business license completions completed within 1 week of submittal	N/A	80%

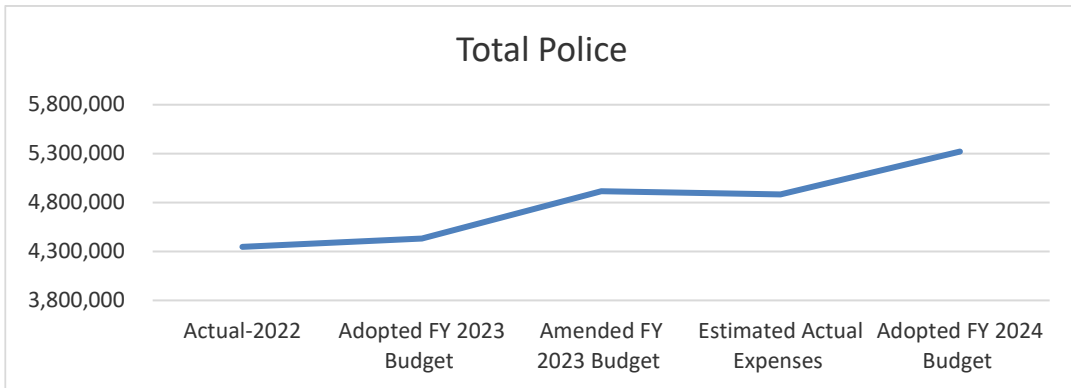
# Police

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 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 30 sworn full-time officers, 1 part-time animal control officer, 4 full and part-time civilian staff, and 14 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.

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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## Police

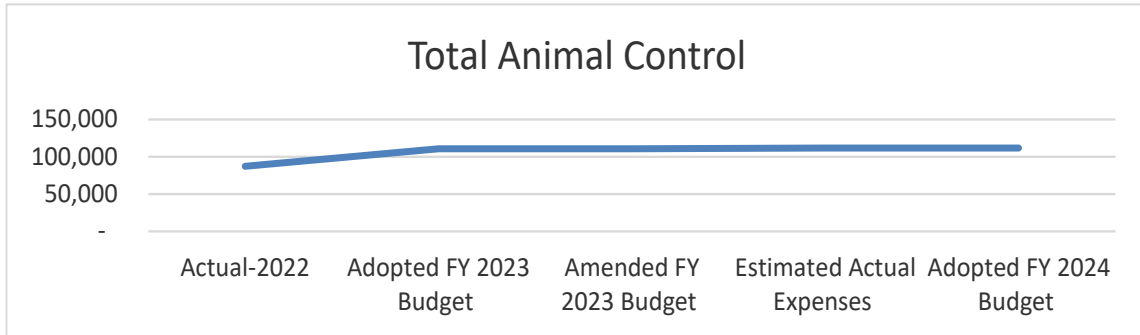
Salaries & Wages	2,346,250	2,217,172	2,637,172	2,756,561	2,952,374
Benefits	1,488,244	1,772,340	1,772,340	1,626,231	1,921,570
Operating Expenditures	512,616	440,746	505,746	500,417	444,992
<b>Total Police</b>	<b>4,347,110</b>	<b>4,430,258</b>	<b>4,915,258</b>	<b>4,883,209</b>	<b>5,318,936</b>



	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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## Animal Control

Salaries & Wages	29,016	32,914	32,914	32,769	34,889
Benefits	2,624	3,320	3,320	2,623	3,320
Operating Expenditures	55,537	74,600	74,600	76,338	73,600
<b>Total Animal Control</b>	<b>87,177</b>	<b>110,834</b>	<b>110,834</b>	<b>111,731</b>	<b>111,809</b>



**Performance Measures:**

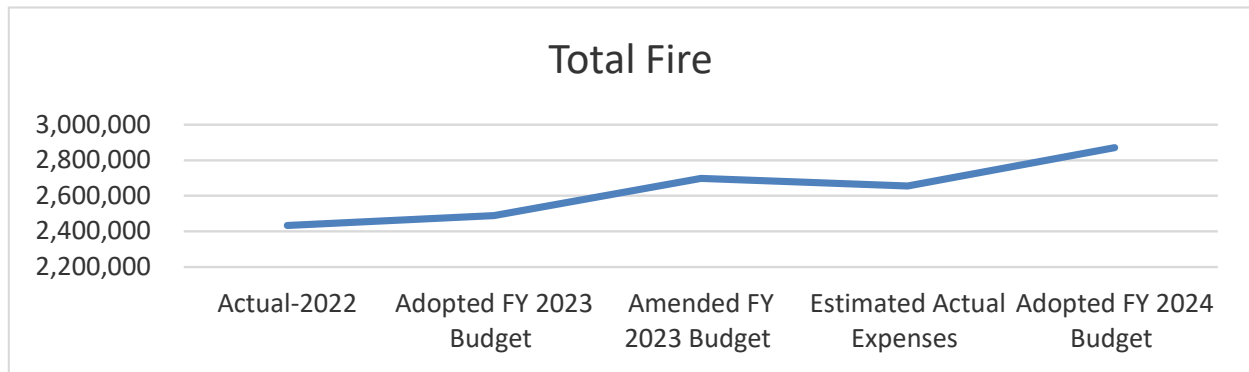
Priorities	Goal	Performance Measures	2022 Actual	2023 Actual	2024 Target
Exceptional Services	Engage the community in public safety efforts by hosting community events such as C.E.R.T, Meet & Greets, Party in the Park, and Citizens Academy	Number of Fire/ Medical education training provided at community events	N/A	17	10
Exceptional Services	Increase public engagement	Implement software to Increase public input	N/A	-	92% Satisfaction
Exceptional Services	Increase public communication	Identify social media administrator and public information officer	N/A	N/A	

# Fire

The Pleasant Grove Fire Department provides fire and emergency paramedic services to the citizenry. A highly trained staff of 18 full time and 9 certified part time firefighter paramedics responds to calls 24 hours a day from a single centrally located fire station. A legacy of service lasting over one hundred years drives us to provide the best fire and paramedic professional services possible. The Fire Chief continually evaluates the fire department service model and provides direction in our efforts of service excellence. The Pleasant Grove Fire Department is a model fire department with firefighters and paramedics who are proud and honored to serve.

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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<b>Fire</b>					
Salaries & Wages	1,449,211	1,536,059	1,716,059	1,706,545	1,864,353
Benefits	632,193	736,224	736,224	687,275	788,640
Operating Expenditures	351,526	217,100	245,546	260,422	217,100
<b>Total Fire</b>	<b>2,432,930</b>	<b>2,489,383</b>	<b>2,697,828</b>	<b>2,654,241</b>	<b>2,870,093</b>



## Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Target
Cultivate a safe & thriving community	Participate in community event	Number of Fire/ Medical education trainings provided at community events	N/A	55	35
Cultivate a safe & thriving community	Sustain a robust public education program	Provide BLS and CPR classes	N/A	N/A	4



## Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Target
Cultivate a safe & thriving community	Provide exception service for fire and medical calls	Sustain a sub 2 minute turnout time for all fire/medical calls	N/A	N/A	
Cultivate a safe & thriving community	Provide exception service for fire and medical calls	Sustain a 7 minute or less response time for all areas of Pleasant Grove City	N/A	N/A	

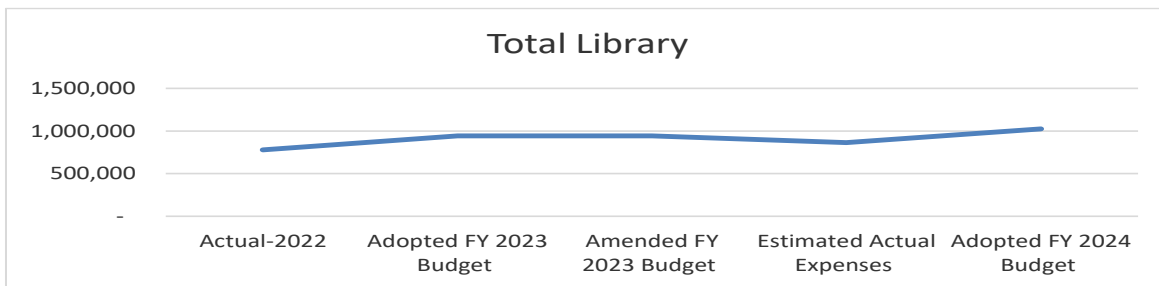
# Library & Arts

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

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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## Library

Salaries & Wages	501,311	571,195	571,195	573,230	653,556
Benefits	113,851	185,552	185,552	129,864	187,443
Operating Expenditures	164,132	185,450	186,467	159,875	185,450
<b>Total Library</b>	<b>779,294</b>	<b>942,197</b>	<b>943,214</b>	<b>862,969</b>	<b>1,026,449</b>



## Performance Measures

Priorities	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Target
Cultivate a safe & thriving community	Increase /provide programs	Implement summer reading program for adults with disabilities	N/A	N/A	
Exceptional Services	Provide Services to more Pleasant Grove City residents	Number of cards issued	N/A	16% Increase	-
		Number of digital users	N/A	12% Increase	-

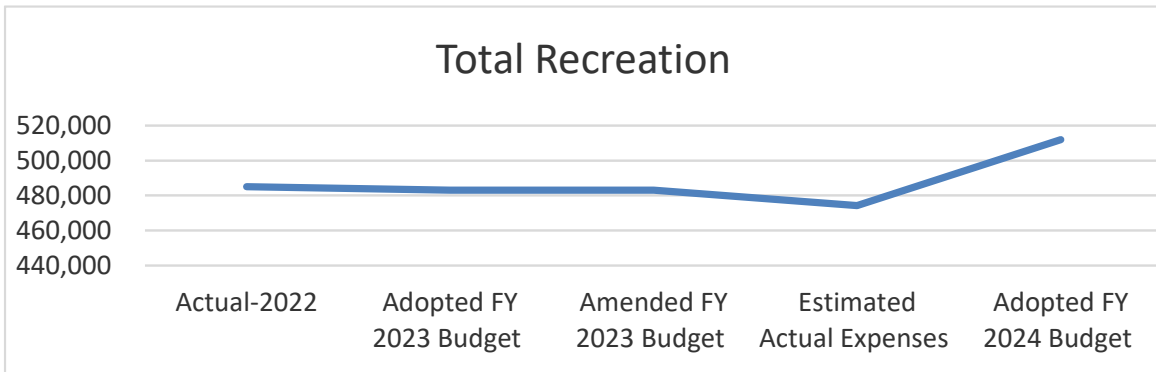
# Recreation

The Recreation Department includes the operation of a 77,000 square foot facility that is home to a wide variety of wholesome interactive recreational programs, classes, and activities and an outdoor pool that is open during the summer.

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
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## Recreation

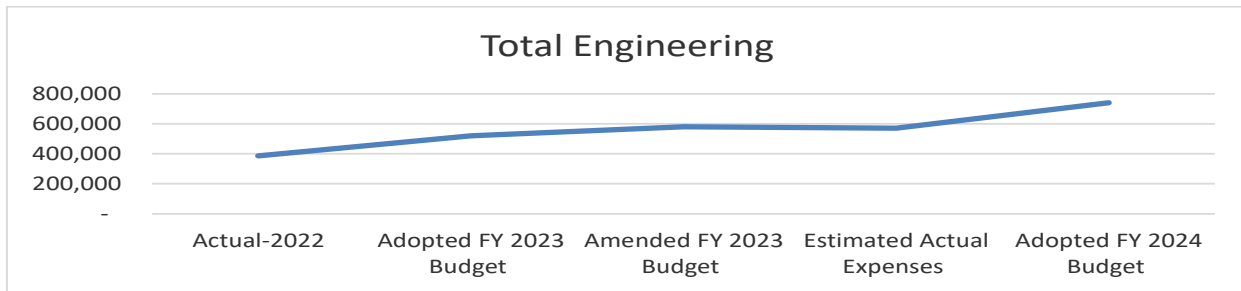
Salaries & Wages	274,265	263,238	263,238	264,000	298,024
Benefits	139,393	175,550	175,550	132,950	169,814
Operating Expenditures	71,354	44,214	44,214	77,402	44,214
<b>Total Recreation</b>	<b>485,012</b>	<b>483,002</b>	<b>483,002</b>	<b>474,352</b>	<b>512,052</b>



# Engineering & Streets

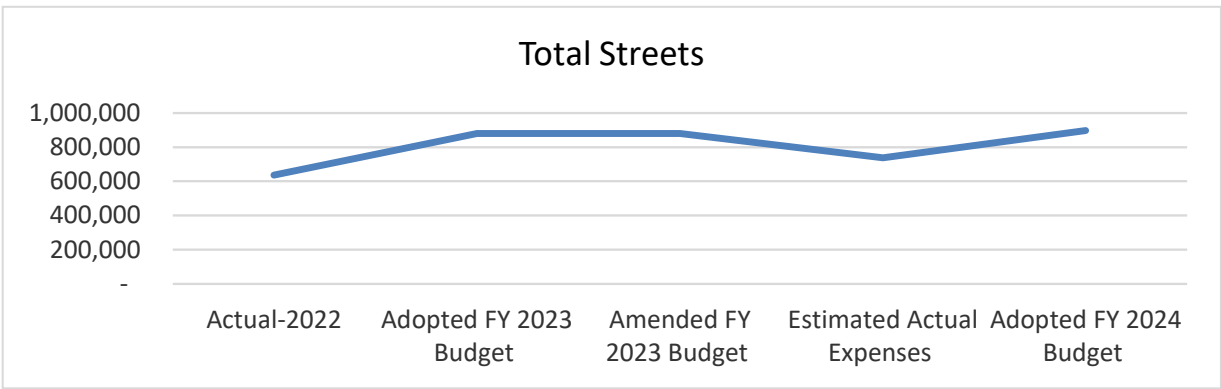
The Engineering Division of the Public Works Department provides professional engineering support (design, survey, drafting, traffic engineering development review, records maintenance, utility permits and inspection, and public information) to the City Administration, the Municipal Council, the Planning Commission, other City departments, and the public. The Engineering Division also provides administration, design, inspection, and construction management of Public Works capital improvement projects, professional transportation, engineering services, and traffic signal operations for the City.

	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
<b>Engineering</b>					
Salaries & Wages	232,361	260,209	260,209	255,700	403,095
Benefits	126,411	145,776	145,776	148,700	209,335
Operating Expenditures	28,060	114,650	174,319	166,636	127,950
<b>Total Engineering</b>	<b>386,832</b>	<b>520,635</b>	<b>580,304</b>	<b>571,036</b>	<b>740,380</b>



	Actual-2022	Adopted FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenses	Adopted FY 2024 Budget
<b>Streets</b>					
Salaries & Wages	222,067	277,931	277,931	292,822	382,621
Benefits	116,345	168,057	168,057	145,303	168,020
Operating Expenditures	296,771	433,045	433,045	300,198	347,000
<b>Total Streets</b>	<b>635,183</b>	<b>879,033</b>	<b>879,033</b>	<b>738,323</b>	<b>897,641</b>

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.



**Performance Measures**

Priorities	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Target
Exceptional Services	Provide safe roads for the City	Implement record keeping through Asset Management	N/A	N/A	

# Class C Roads Funds

The revenues in this fund come from the gas tax levied by the State of Utah. The State provides a portion of this tax revenue to local jurisdictions for the maintenance and repair of streets. Utah County levies a local option sales tax.

	Prior Year Actual - 2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Revenue/Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Class C Road Funds	2,247,740	2,199,206	2,199,206	2,199,206	2,247,740
County Option Tax					
Grant	-	-	625,247	-	6,045,000
Interest Income	31,443	-	-	315,926	-
Other Permits	302,666	-	-	-	-
Miscellaneous Revenue	36,817	300,000	300,000	645,000	-
Transfer from General Fund	346,964	346,964	596,964	596,964	596,964
<b>Total Revenues</b>	<b>2,965,629</b>	<b>2,846,170</b>	<b>3,721,417</b>	<b>3,757,096</b>	<b>8,889,704</b>

<b>Expenditures</b>					
Departmental Supplies	760,110	-	-	-	-
Engineering Services	-	-	-	3,076	-
Departmental Supplies	-	-	-	158,474	-
Projects	1,114,940	-	1,000,000	859,368	-
1300 West MAG	100,235	-	698,784	623,209	300,000
1300 East Roadway	-	1,000,000	1,000,000	1,000,000	-
1100 North SRTS	-	100,000	100,000	100,000	-
Orchard Drive SRTS	-	100,000	100,000	100,000	-
1100 North Roadway	50,393	1,000,000	1,000,000	1,000,000	-
Sidewalk Curb Gutter	-	-	-	-	150,000
ADA Ramps	-	-	-	-	75,000
Trip Hazard Mitigation	-	-	-	-	25,000
4000 North MAG Match	-	-	-	-	125,000
900 West	-	-	-	-	400,000
Central Elementary SRTS	7,207	-	-	113,833	-
Valley View SRTS	18,132	-	-	-	-
1800 North 100 East Signal	300,057	-	-	-	-
2600 North Reconstruction	205,456	-	-	86,471	6,500,000
2021 Bond Proceeds	-	-	2,609,247	2,609,247	-
1300 East Roadway	-	-	1,000,000	1,000,000	-
150 E 900 S to Nathanel	-	-	227,503	227,503	-
300 East 900 North to 1100 North	-	-	350,000	350,000	-
100 E County Match	-	-	50,000	50,000	-
2023 Micro Surface	-	-	450,000	450,000	-
2023 HDMB	-	-	350,000	350,000	-
1000 S State St to Locust	-	-	625,000	625,000	-
Crack Seal	-	-	150,000	150,000	-
Roadway Stripping	-	-	300,000	300,000	-



Prior Year Actual - 2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Revenue/Expenditures	Adopted FY 2024 Budget
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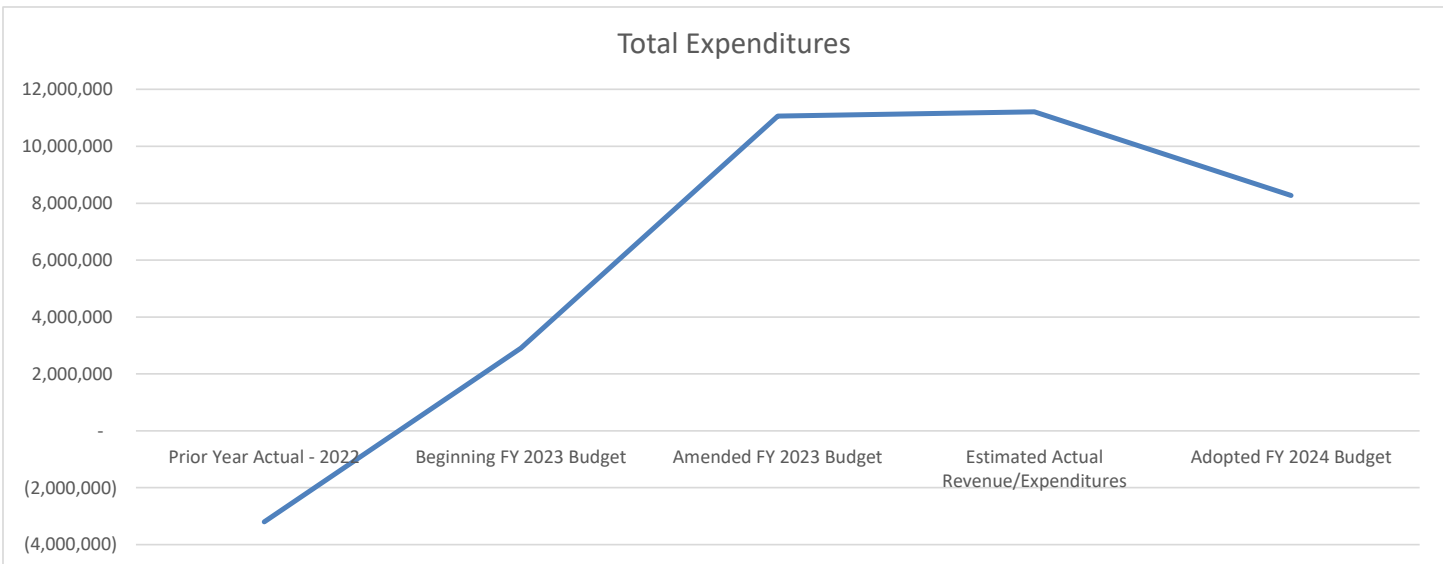
**Expenditures**

900 West	-	-	350,000	350,000	-
PRINCIPAL ON BOND	-	-	-	620,000	625,000
INTEREST ON BOND	-	-	-	82,390	73,710
Debt Service	(5,759,831)	702,390	702,390	-	-
<b>Total Expenditures</b>	<b>(3,203,301)</b>	<b>2,902,390</b>	<b>11,062,924</b>	<b>11,208,572</b>	<b>8,273,710</b>

<b>Contribution to/(Use of) FB</b>	<b>6,168,930</b>	<b>(56,220)</b>	<b>(7,341,507)</b>	<b>(7,451,476)</b>	<b>615,994</b>
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Beginning Fund Balance	2,899,513	9,068,443	9,068,443	9,068,443	1,616,968
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<b>Ending Fund Balance</b>	<b>9,068,443</b>	<b>9,012,223</b>	<b>1,726,936</b>	<b>1,616,968</b>	<b>2,232,962</b>
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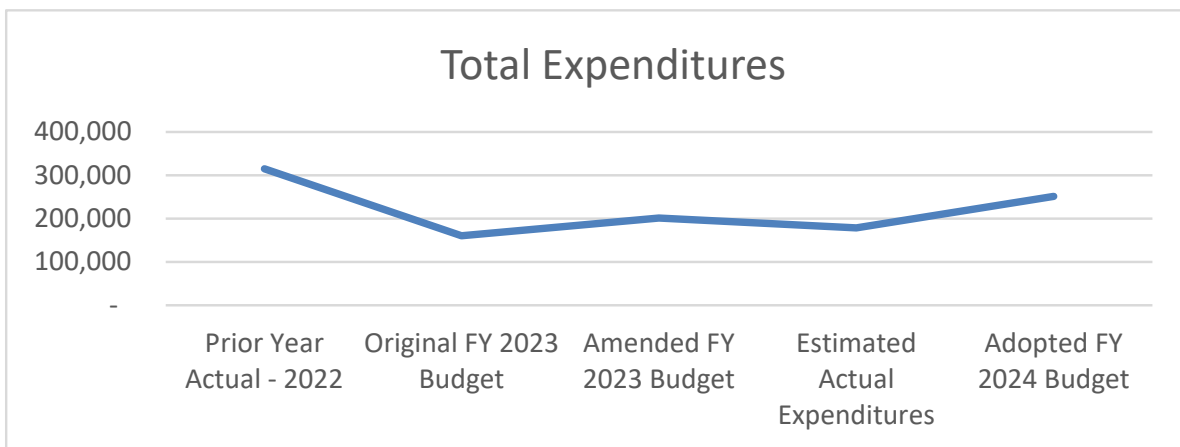
**Performance Measures**

Priorities	Goal	Performance Measure	2023 Actual	2024 Target
Exceptional Services	Revise and update 3-year plan	Updated 3-year plan	No	

# Cemetery

The Cemetery is responsible for providing dignified care for the buried within its grounds, and to be a comforting place for visitors and mourners who attend the cemetery to remember, pay tribute, and honor departed individuals.

	Prior Year Actual - 2022	Original FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Cemetery Opening/Closing	191,700	160,000	160,000	227,103	170,000
Cemetery Lot Sales	209,000	160,000	160,000	98,450	170,000
Miscellaneous Revenue	6,800	-	-	-	-
Transfer from General Fund	-	-	-	-	-
<b>Total Revenues</b>	<b>407,500</b>	<b>320,000</b>	<b>320,000</b>	<b>325,553</b>	<b>340,000</b>
<b>Expenditures</b>					
Salaries and Wages	43,178	37,408	72,408	63,500	51,500
Benefits	4,034	3,397	6,074	5,042	4,625
Operating Expenditures	142,967	69,390	73,340	59,723	70,690
Transfer to General Fund	50,000	50,000	50,000	50,000	50,000
Transfer to Capital Projects	75,000	-	-	-	75,000
<b>Total Expenditures</b>	<b>315,179</b>	<b>160,195</b>	<b>201,823</b>	<b>178,265</b>	<b>251,815</b>
<b>Contribution to/(Use of) FB</b>	<b>92,321</b>	<b>159,805</b>	<b>118,177</b>	<b>147,288</b>	<b>88,185</b>
Beginning Fund Balance	190,886	283,207	283,207	283,207	430,495
<b>Ending Fund Balance</b>	<b>283,207</b>	<b>443,012</b>	<b>401,384</b>	<b>430,495</b>	<b>518,680</b>



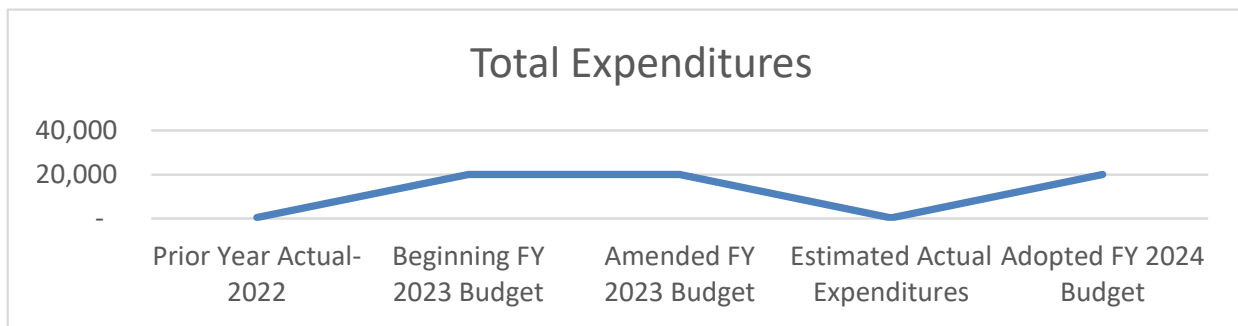
### Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Target
Exceptional Services	Provide an aesthetically pleasing cemetery	Design and install automated sprinklers throughout cemetery	90%	100%

# Risk Management

This fund collects monies from departments/divisions to pay unemployment claims and expenses.

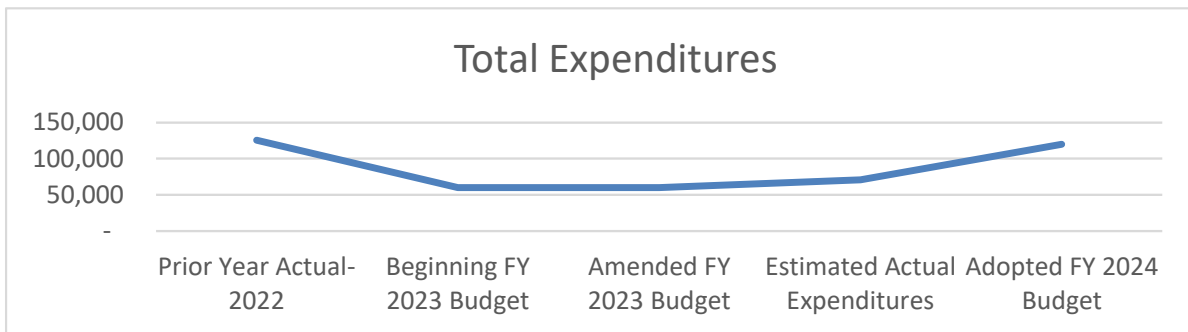
	Prior Year Actual-2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Unemployment Premiums	21,614	21,000	21,000	24,579	21,000
<b>Total Revenues</b>	<b>21,614</b>	<b>21,000</b>	<b>21,000</b>	<b>24,579</b>	<b>21,000</b>
<b>Expenditures</b>					
Unemployment Expense	391	20,000	20,000	332	20,000
<b>Total Expenditures</b>	<b>391</b>	<b>20,000</b>	<b>20,000</b>	<b>332</b>	<b>20,000</b>
<b>Contribution to/(Use of) FB</b>	<b>21,223</b>	<b>1,000</b>	<b>1,000</b>	<b>24,247</b>	<b>1,000</b>
Beginning Fund Balance	280,107	301,330	301,330	301,330	325,577
<b>Ending Fund Balance</b>	<b>301,330</b>	<b>302,330</b>	<b>302,330</b>	<b>325,577</b>	<b>326,577</b>



# Dental

This fund collects monies from departments/divisions to pay for Dental premiums for employees.

	Prior Year Actual-2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Employee Premiums	20,004	21,000	21,000	2,139	5,000
Employer Premiums	117,150	120,000	120,000	115,621	120,000
	-	-	-	-	-
<b>Total Revenues</b>	<b>137,154</b>	<b>141,000</b>	<b>141,000</b>	<b>117,760</b>	<b>125,000</b>
<b>Expenditures</b>					
Dental Claim Payments	125,438	60,000	60,000	70,803	120,000
<b>Total Expenditures</b>	<b>125,438</b>	<b>60,000</b>	<b>60,000</b>	<b>70,803</b>	<b>120,000</b>
<b>Contribution to/(Use of) FB</b>	<b>11,716</b>	<b>81,000</b>	<b>81,000</b>	<b>46,957</b>	<b>5,000</b>
Beginning Fund Balance	344,083	355,799	355,799	355,799	402,756
<b>Ending Fund Balance</b>	<b>355,799</b>	<b>436,799</b>	<b>436,799</b>	<b>402,756</b>	<b>407,756</b>





# Special Revenue Funds

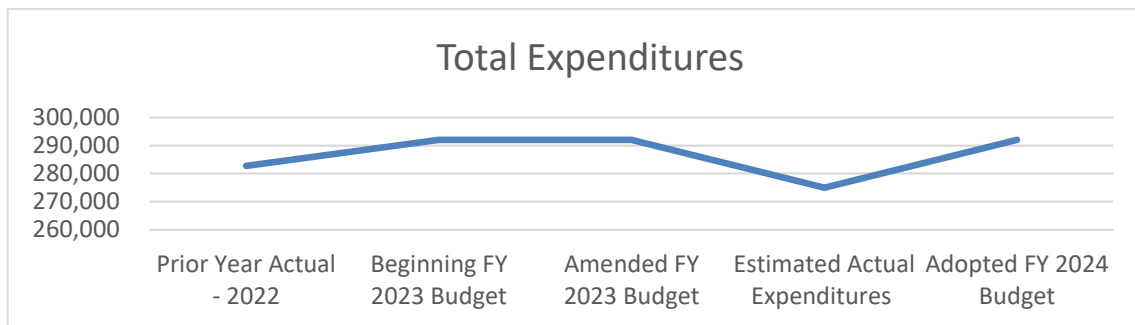
Certain City revenues are collected for a specific purpose and are accounted for in a separate fund, allowing the City to closely monitor revenues and expenditures of these specific activities. A Special Revenue Fund differs from an Enterprise Fund in that its revenues don't necessarily cover all the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



# E911

The City provides funding from the General Fund to pay for emergency operations. Central Valley Dispatch provides dispatch services for police and fire.

	Prior Year Actual - 2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
E911 Fees	-	-	-	-	-
User Fees	-	-	-	-	-
Interest	895	-	-	5,173	-
Other Revenues	-	-	-	-	-
Transfer from General Fund	292,086	292,086	292,086	292,086	292,086
<b>Total Revenues</b>	<b>292,981</b>	<b>292,086</b>	<b>292,086</b>	<b>297,259</b>	<b>292,086</b>
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Maintenance	282,687	292,086	292,086	275,000	292,086
Operating Expenditures	-	-	-	-	-
Equipment	-	-	-	-	-
<b>Total Expenditures</b>	<b>282,687</b>	<b>292,086</b>	<b>292,086</b>	<b>275,000</b>	<b>292,086</b>
<b>Contribution to/(Use of) FB</b>	<b>10,294</b>	<b>-</b>	<b>-</b>	<b>22,259</b>	<b>-</b>
Beginning Fund Balance	259,224	269,518	269,518	269,518	291,777
<b>Ending Fund Balance</b>	<b>269,518</b>	<b>269,518</b>	<b>269,518</b>	<b>291,777</b>	<b>291,777</b>

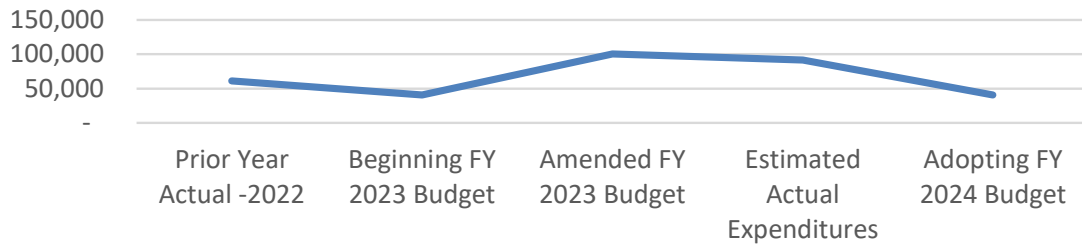


# Cultural Arts

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. Pleasant Grove City partners with outside agencies to help provide these services to the community.

	Prior Year Actual -2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopting FY 2024 Budget
<b>Revenues</b>					
Youth Theatre	-	-	-	-	-
PG Players	38,413	15,000	15,000	47,088	15,000
Utah Children's Choir	-	-	-	-	-
Misc Revenue	-	-	-	-	-
Donations	25	-	-	170	-
Transfer from General Fund	30,612	30,612	30,612	30,612	30,612
<b>Total Revenues</b>	<b>69,050</b>	<b>45,612</b>	<b>45,612</b>	<b>77,870</b>	<b>45,612</b>
<b>Expenditures</b>					
Arts Council	2,074	2,500	2,500	2,600	2,500
Youth Theatre	-	5,000	5,000	5,000	5,000
PG Players	45,615	21,500	81,500	62,595	21,500
Utah Children's Choir	-	-	-	-	-
Orchestra	824	4,000	4,000	4,722	4,000
Historical Commission	1,763	2,500	2,500	5,458	2,500
Historical Grant Match	-	-	-	-	-
Historial Grant	-	-	-	-	-
Other Expenditures	11,038	5,000	5,000	11,057	5,000
<b>Total Expenditures</b>	<b>61,314</b>	<b>40,500</b>	<b>100,500</b>	<b>91,432</b>	<b>40,500</b>
<b>Contribution to/(Use of) FB</b>	<b>7,736</b>	<b>5,112</b>	<b>(54,888)</b>	<b>(13,562)</b>	<b>5,112</b>
Beginning Fund Balance	45,141	52,877	52,877	52,877	39,315
<b>Ending Fund Balance</b>	<b>52,877</b>	<b>57,989</b>	<b>(2,011)</b>	<b>39,315</b>	<b>44,427</b>

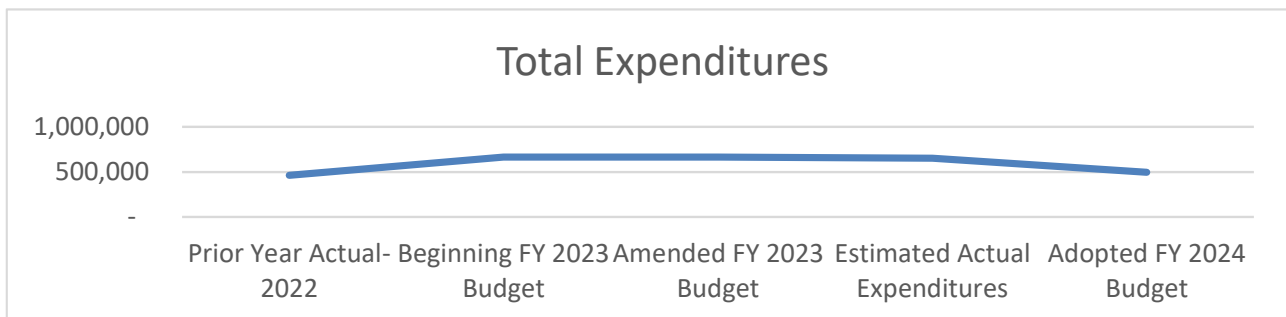
## Total Expenditures



# 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.

	Prior Year Actual-2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Swimming Pool Revenues	303,013	225,000	225,000	160,204	232,556
Concessions Sales	55,551	29,000	29,000	35,365	43,368
Transfer from General Fund	186,261	205,842	205,842	205,842	221,350
<b>Total Revenues</b>	<b>544,825</b>	<b>459,842</b>	<b>459,842</b>	<b>401,411</b>	<b>497,274</b>
<b>Expenditures</b>					
Salaries and Wages	200,939	240,105	240,105	247,000	254,511
Benefits	18,682	23,211	23,211	22,500	24,313
Concession Stands	32,333	24,000	24,000	20,000	29,000
Utilities	63,510	61,000	61,000	41,000	66,000
Operating Expenditures	100,425	279,894	279,894	253,271	87,450
Maintenance & Equipment	46,460	36,000	36,000	68,000	36,000
<b>Total Expenditures</b>	<b>462,348</b>	<b>664,210</b>	<b>664,210</b>	<b>651,771</b>	<b>497,274</b>
<b>Contribution to/(Use of) FB</b>	<b>82,477</b>	<b>(204,368)</b>	<b>(204,368)</b>	<b>(250,361)</b>	<b>(0)</b>
Beginning Fund Balance	364,805	447,282	447,282	447,282	196,921
<b>Ending Fund Balance</b>	<b>447,282</b>	<b>242,914</b>	<b>242,914</b>	<b>196,921</b>	<b>196,921</b>



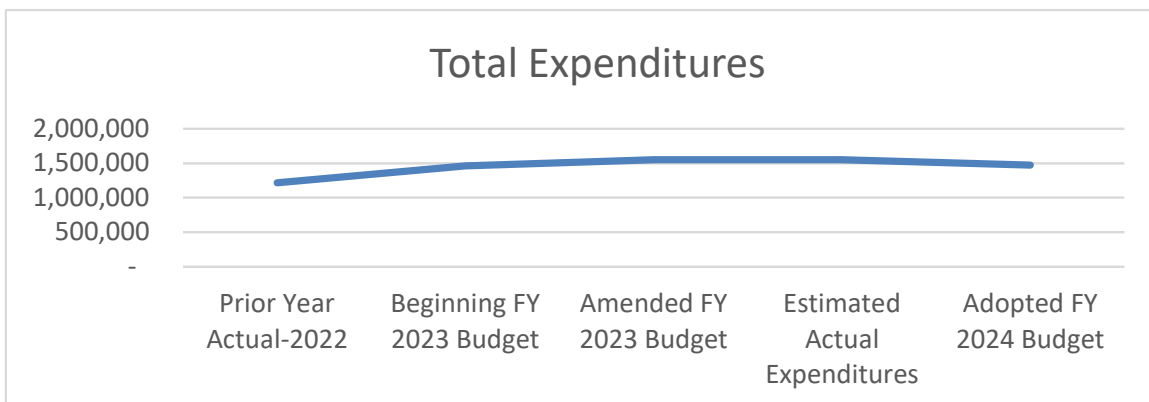
## Performance Measures

Priorities	Goal	Performance Measures	2023 Actual	2024 Target
Essential Services	Improve pool facility	Replace pool heater/ heat pumps	Yes	N/A
		Add security fencing	Yes	N/A
		Update lobby area	Yes	N/A
		Update locker rooms	Yes	N/A
	Rebuild Pool	Initiate plan for funding	N/A	

# Recreation Center

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.

	Prior Year Actual-2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Recreation Fee Revenues	643,545	600,000	600,000	661,480	650,000
Comm Center Revenues	497,748	415,000	415,000	613,363	450,000
Misc Revenue	493	-	-	-	-
Recreation Concessions	53,470	35,000	35,000	67,841	35,000
Transfer from General Fund	171,622	246,654	246,654	246,654	246,654
<b>Total Revenues</b>	<b>1,366,878</b>	<b>1,296,654</b>	<b>1,296,654</b>	<b>1,589,338</b>	<b>1,381,654</b>
<b>Expenditures</b>					
Salaries & Wages	735,180	920,055	920,055	848,000	920,055
Benefits	66,744	89,584	89,584	77,100	86,384
Program Supplies & Equipment	209,469	250,557	335,557	379,806	250,557
Operating Expenditures	162,248	158,000	164,000	203,000	174,000
Transfer to Capital Equipment	45,000	45,000	45,000	45,000	45,000
<b>Total Expenditures</b>	<b>1,218,641</b>	<b>1,463,196</b>	<b>1,554,196</b>	<b>1,552,906</b>	<b>1,475,996</b>
<b>Contribution to/(Use of) FB</b>	<b>148,237</b>	<b>(166,542)</b>	<b>(257,542)</b>	<b>36,431</b>	<b>(94,342)</b>
Beginning Fund Balance	192,805	341,042	341,042	341,042	377,474
<b>Ending Fund Balance</b>	<b>341,042</b>	<b>174,500</b>	<b>83,500</b>	<b>377,474</b>	<b>283,131</b>



## Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Target
Cultivate a safe & thriving community	Enhance Recreation Center experience	Front desk/lobby remodel	No	N/A
Exceptional Services	Increase customer service	Qualtrics survey Net Promoter Score (NPS)	N/A	>29
Exceptional Services	Maintain essential employee training	Number of trainings provided	N/A	6
Exceptional Services	Increase customer service	Conduct survey to identify most relevant training topics	N/A	



# 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.

	Prior Year Actual-2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
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## Revenues

Title 1 Federal Grants	-	-	-	-	-
Interest	104	-	-	923	-
Other Revenues	3,325	-	-	3,731	-
<b>Total Revenues</b>	<b>3,429</b>	<b>-</b>	<b>-</b>	<b>4,654</b>	<b>-</b>

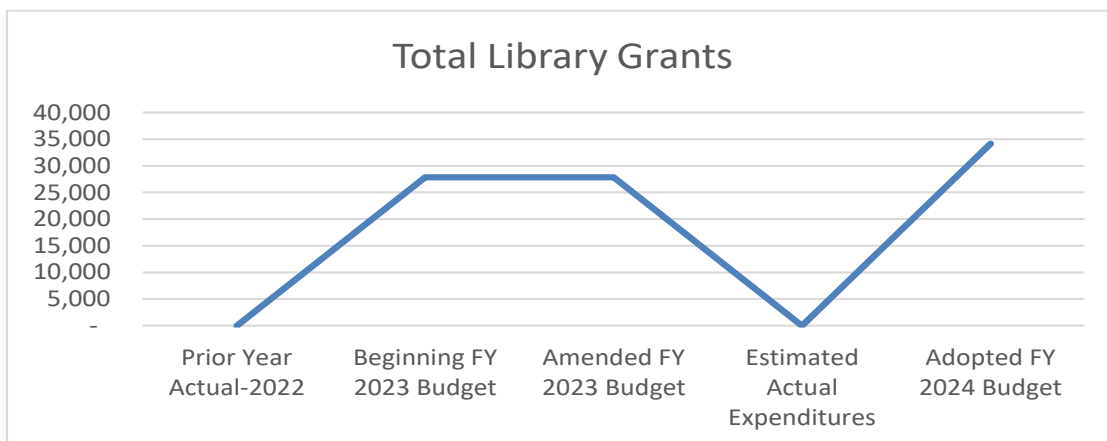
## Expenditures

Title 1 Grant Purchases	-	-	-	-	-
Purchases from Gifts	-	-	-	-	-
Library Projects	-	27,850	27,850	-	34,179
<b>Total Expenditures</b>	<b>-</b>	<b>27,850</b>	<b>27,850</b>	<b>-</b>	<b>34,179</b>

<b>Contribution to/(Use of) FB</b>	<b>3,429</b>	<b>(27,850)</b>	<b>(27,850)</b>	<b>4,654</b>	<b>(34,179)</b>
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Beginning Fund Balance	27,850	31,279	31,279	31,279	35,933
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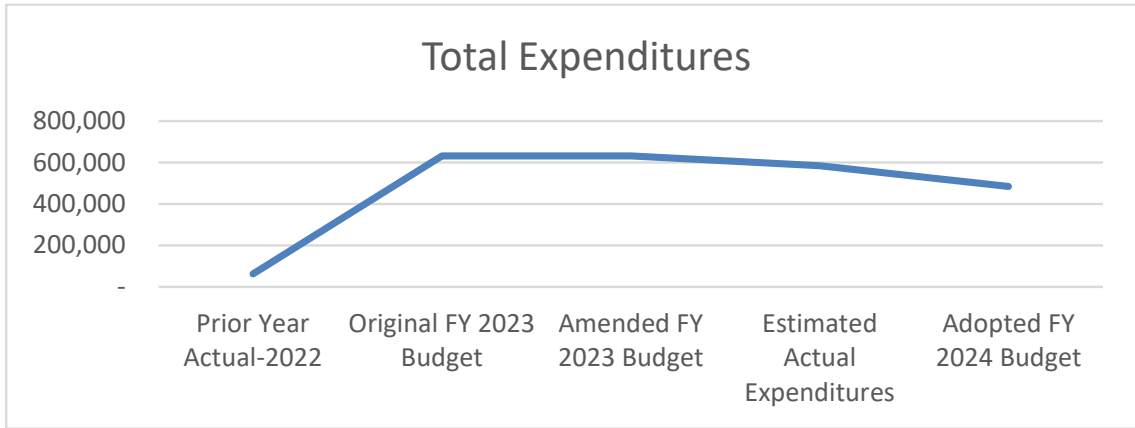
<b>Ending Fund Balance</b>	<b>31,279</b>	<b>3,429</b>	<b>3,429</b>	<b>35,933</b>	<b>1,754</b>
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# C.A.R.E Tax

The Community Arts and Recreation Enhancement (CARE) Tax, helps to fund the improvement of community programs as well as infrastructure around parks.

	Prior Year Actual-2022	Original FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
<b>County Grant</b>	18,219	-	-	18,219	-
CARE Tax	555,253	486,000	486,000	555,253	555,000
Contribution to Fund Balance	-	-	-	-	-
<b>Total Revenues</b>	<b>573,472</b>	<b>486,000</b>	<b>486,000</b>	<b>555,253</b>	<b>555,000</b>
<b>Expenditures</b>					
Various Park Projects	18,219	-	-	-	-
Discovery Park Shade Covers	-	-	-	-	300,000
Discovery Park Improvements	-	50,000	50,000	650	-
Facility 2023	-	10,856	10,856	10,856	-
Library 2023	-	15,500	15,500	15,500	-
Parks 2023	-	30,700	30,700	30,700	-
Rec 2023	-	95,306	95,306	95,306	-
Arts 2023	-	-	-	-	80,000
Pickleball Courts	-	324,955	324,955	324,955	-
Recreation	-	20,000	20,000	20,000	20,000
Library	-	20,000	20,000	20,000	20,000
Arts	1,094	25,000	25,000	25,000	25,000
Parks Maintenance	-	20,000	20,000	19,555	20,000
Special Projects	42,705	20,000	20,000	22,632	20,000
<b>Total Expenditures</b>	<b>62,017</b>	<b>632,317</b>	<b>632,317</b>	<b>585,154</b>	<b>485,000</b>
<b>Contribution to/(Use of) FB</b>	<b>511,454</b>	<b>(146,317)</b>	<b>(146,317)</b>	<b>(29,901)</b>	<b>70,000</b>
Beginning Fund Balance	(71,536)	439,918	439,918	439,918	410,017
<b>Ending Fund Balance</b>	<b>439,918</b>	<b>293,601</b>	<b>293,601</b>	<b>410,017</b>	<b>480,017</b>



# Transportation Utility Fee

The Transportation Utility Fund was established to provide for the maintenance, repair, and improvement of Pleasant Grove City streets. Revenues will be from a Transportation Utility Fee assessed to both residential and commercial utility accounts. Collection of the funds was suspended due to pending litigation, but was reinstated in May 2023.

	Prior Year Actual -2022	Original FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Road Fee	-	-	-	214,801	1,800,000
<b>Total Revenues</b>	-	-	-	<b>214,801</b>	<b>1,800,000</b>
<b>Expenditures</b>					
Department Supplies	-	-	-	500	-
500 East - 500 N to 1100 North	-	-	-	-	900,000
200 West - 400 N to Center Street	-	-	-	-	800,000
Center Street - 700 E 10 1050 E	-	-	-	-	700,000
Nathaniel - Murdock 1300 East	-	-	-	-	600,000
Road Rehab	-	-	-	-	1,000,000
<b>Total Expenditures</b>	-	-	-	<b>500</b>	<b>4,000,000</b>
<b>Contribution to/(Use of) FB</b>	-	-	-	<b>214,301</b>	<b>(2,200,000)</b>
<b>Beginning Fund Balance</b>	2,305,720	2,305,720	2,305,720	2,305,720	2,520,021
<b>Ending Fund Balance</b>	<b>2,305,720</b>	<b>2,305,720</b>	<b>2,305,720</b>	<b>2,520,021</b>	<b>320,021</b>

# Redevelopment Agency

The Pleasant Grove Redevelopment Agency was established to manage the City’s urban renewal areas. Pleasant Grove currently has 3 of these areas: (1) the Gateway Community Development Area, (2) the 1300 West Community Development Project Area, and (3) the Grove Tower Area. Revenues are generated by the incremental tax revenue produced within those areas. These revenues are then distributed according to individual development agreements.

	Actual- 2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Hammond Project					
Property Tax Revenue	-	-	-	-	-
Tax Increment Revenue	794,607	-	-	784,092	785,000
Developer Contribution	12,923,388	-	-	-	-
Interest	-	-	-	-	-
Grove Tower					
Tax Increment Revenue CDA1	167,173	200,000	200,000	152,264	200,000
Tax Increment Revenue CDA2	94,476	100,000	100,000	91,095	100,000
1300 West CDA					
Tax Increment Revenue	330,965	400,000	400,000	368,139	400,000
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>14,310,607</b>	<b>700,000</b>	<b>700,000</b>	<b>1,395,589</b>	<b>1,485,000</b>
<b>Expenditures</b>					
Hammond Project					
Operating Expenditures	-	-	-	-	-
Debt Service Payments	12,923,612	-	-	-	-
Agent Fees	1,650	-	-	-	-
Professional Services	6,200	-	-	2,500	-
Grove Tower					
Operating Expenditures	226,317	235,000	235,000	214,939	235,000
1300 West CDA					
Operating Expenditures	314,442	320,000	320,000	349,837	320,000
Other Operating Expenitures	89	-	-	-	-
<b>Total Expenditures</b>	<b>13,472,310</b>	<b>555,000</b>	<b>555,000</b>	<b>567,276</b>	<b>555,000</b>
<b>Transfers in/(Out)</b>					
Transfer to General Fund	-	-	-	-	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contribution to/(Use of) FB</b>	<b>838,298</b>	<b>145,000</b>	<b>145,000</b>	<b>828,314</b>	<b>930,000</b>
Beginning Fund Balance	2,475,652	3,313,950	3,313,950	3,313,950	4,142,264
<b>Ending Fund Balance</b>	<b>3,313,950</b>	<b>3,458,950</b>	<b>3,458,950</b>	<b>4,142,264</b>	<b>5,072,264</b>



\*Photo Provided by Drew Armstrong

# Enterprise Funds

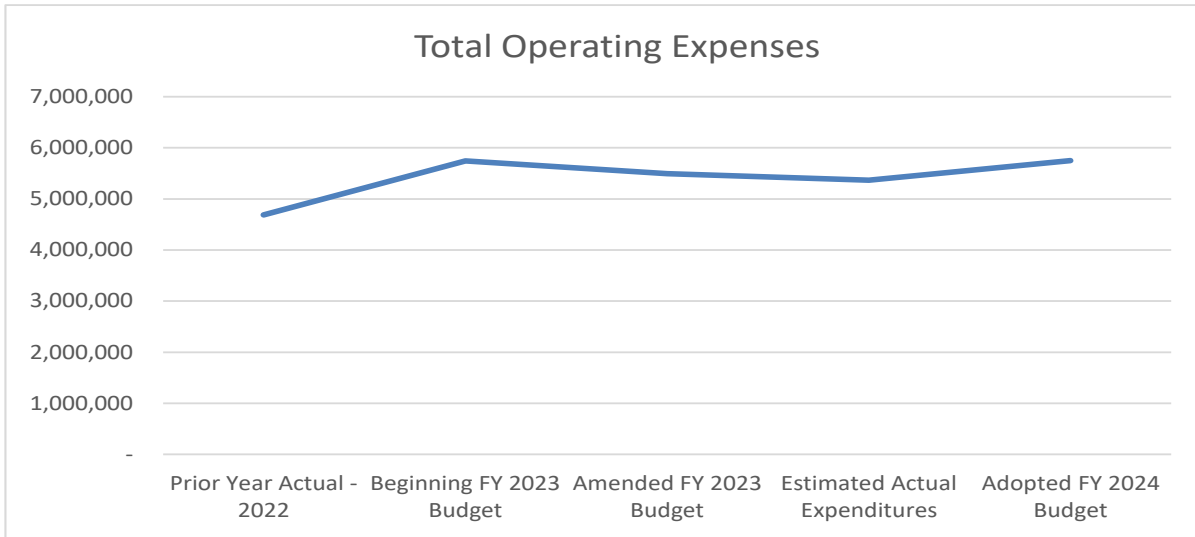
Like a private-sector business, Enterprise Funds (obtained from user fees) cover the entire cost of the services provided, including personnel, operating costs, debt service, and overhead. Unlike a business, an Enterprise Fund only covers the cost of providing the service and does not guarantee a profit.

# Water & Sewer

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.

	Prior Year Actual - 2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Operating Revenues</b>					
Culinary Water Sales	5,038,590	5,298,670	5,298,670	5,270,033	5,365,000
Secondary Water Sales	3,368,706	3,345,094	3,345,094	3,509,853	3,837,000
Other Operating Revenues	100,589	78,500	78,500	78,973	-
<b>Total Operating Revenues</b>	<b>8,507,884</b>	<b>8,722,264</b>	<b>8,722,264</b>	<b>8,858,859</b>	<b>9,202,000</b>
<b>Operating Expenses</b>					
Salaries & Wages	552,518	679,000	679,000	695,286	725,525
Benefits	300,153	357,044	357,044	358,595	362,042
Power Expense	280,923	360,000	360,000	340,000	360,000
Administrative Services	802,929	802,929	802,929	802,929	912,929
Metro Water Lease	-	250,000	-	250,000	100,000
Irrigation Assessments	280,814	320,000	320,000	244,297	320,000
Operating Expenditures	661,998	1,073,000	1,073,000	775,841	1,067,600
Depreciation	1,807,341	1,900,808	1,900,808	1,900,808	1,900,808
<b>Total Operating Expenses</b>	<b>4,686,675</b>	<b>5,742,781</b>	<b>5,492,781</b>	<b>5,367,756</b>	<b>5,748,904</b>
<b>Operating Income/(Loss)</b>	<b>3,821,210</b>	<b>2,979,483</b>	<b>3,229,483</b>	<b>3,491,103</b>	<b>3,453,096</b>
<b>Non-Operating Revenues/(Expenses)</b>					
Impact Fees	465,589	150,000	150,000	144,819	150,000
Interest Income	61,256	24,000	24,000	528,091	-
Interest Expense	(527,669)	(488,991)	(488,991)	(488,991)	(566,124)
Other Revenue	546,920	-	-	-	-
Bond Ammortization	(39,804)	-	-	2,500,000	-
<b>Total Non-Operating Revenues/(Expenses)</b>	<b>506,292</b>	<b>(314,991)</b>	<b>(314,991)</b>	<b>2,683,919</b>	<b>(416,124)</b>
<b>Contributions and Transfers</b>					
Developer/Capital Contributions	250,443	-	-	-	-
Transfer In	-	-	-	-	-
Transfer out	-	-	-	-	-
Transfer to Storm Water	-	-	-	-	-
<b>Total Contributions/Transfers</b>	<b>250,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Net Assets</b>	<b>4,577,944</b>	<b>2,664,492</b>	<b>2,914,492</b>	<b>6,175,022</b>	<b>3,036,972</b>
<b>Capital Expenditures</b>	<b>1,043,000</b>	<b>2,450,000</b>	<b>8,568,542</b>	<b>9,318,542</b>	<b>3,480,000</b>





### Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024
Exceptional Services	Installation of secondary meters	Hire contractor and install meters	N/A	25%
Cultivate a safe & thriving community	Provide safe drinking water to city residents	Zero water quality violations	-	

### Water FY2024 Capital Improvement Projects

Development/Special Projects	\$ 140,000
Secondary Sites	75,000
Nathaniel Canal to Tank	730,000
Fiber & Security	150,000
Anderson Chlorinator	150,000
Adams Chlorinator	150,000
Well Sites	100,000
City Backflow & Meters	75,000
Wade Springs	75,000
Fire Hydrant	50,000
New Meter System	50,000
Battle Creek Turbidity	85,000
Monson Tank & Redrill	1,650,000
	\$ 3,480,000

# FY 2024 Capital Projects with Operating Impact Narratives

## Water

**Development/Special Projects** – This fund is used for increasing capacity or completing a stretch of infrastructure when a development installs some of the infrastructure but either capacity needs to be increased or a final piece requires completion that is not part of the impact of the development. In most cases a development agreement is negotiated and executed. There are no future operational impacts from these projects. Occasionally, a reduction in cleaning and/or maintenance is realized.

**Secondary Sites** – The secondary water system has several locations that need upkeep and/or other aesthetic updates such as landscaping, roofing, painting, fencing, and maintenance. This fund will be used for that purpose. There are no future operational impacts from these projects.

**Nathaniel, Canal to Tank** – This is a waterline replacement project for pipe that has reached its useful life. Operational impacts will be fewer maintenance related service calls and repairs.

**Fiber & Security** - The water system has several locations where remote digital access would be beneficial to operate the system. Additionally, these sites should be secured. Fiber Optic communication has recently become available to the area and this fund will bring fiber to the site and connect to web to provide remote access to Water Operators. Operation impacts include quicker response times, increased efficiencies in power use, and decreased in-person service calls outside normal working hours. The communication fee is relatively small at \$7/month/site. Currently, radio communication is used that is unreliable is in need of constant repair.

### Anderson Chlorinator

**Adams Chlorinator** The two sites will have chlorination added to the well at the source. Currently, chlorination is added manually to the tank. The amount of chlorine will be the same but the application will be automatic. There are no future operational impacts from these projects except enhanced employee safety and some efficiency increase in dosing accuracy.

**Well Sites** - The culinary water system has several locations that need upkeep and/or other aesthetic updates such as landscaping, roofing, painting, fencing, and maintenance. This fund will be used for that purpose. There are no future operational impacts from these projects.

**City Backflow and Meters** – The City has service connections on the water system similar to residential and commercial sites. However, not all City sites have Backflow protection and Metering devices. This fund is used to purchase and install Backflow and Metering devices at City owned locations. Large Backflow and Metering devices can be expensive due to size and retrofit constraints. There are no future operational impacts from these projects.

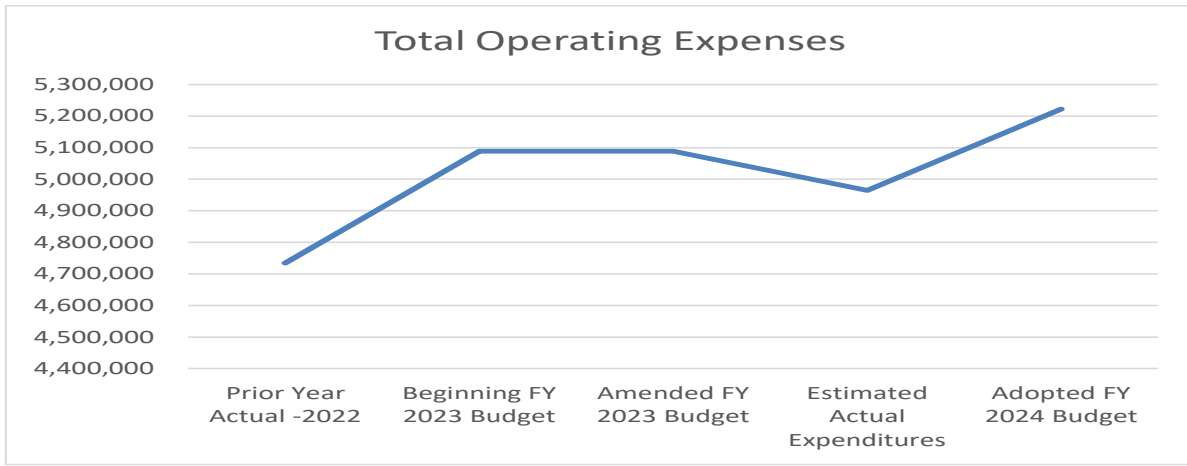
**Wade Springs** – Wade Springs infrastructure is aging in need of replacement. This fund will be used to perform some cleaning and replacement. There are no future operational impacts from this project.

**Fire Hydrant** – The City has approximately 6000 Fire Hydrants and this fund is used for replacement of aging infrastructure. There are no future operational impacts from these projects.

**Battle Creek Turbidity** – Battle Creek Springs has experienced turbidity during some precipitation events. The fund will install monitoring infrastructure at both the base of the springs and the top of the springs to detect and alert if turbidity reaches designated limits. Outside of a \$25 per month cellular charge for communications, there are no future operational impacts from this project.

**Monson Tank and Redrill** – There are existing tanks and an existing culinary water well at this site that have reached their useful life. Replacement will have no future impact on future operations as this is replacement in-kind.

	Prior Year Actual -2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Operating Revenues</b>					
Sewer Fees	5,485,924	5,431,895	5,431,895	5,503,301	5,500,000
Connection Fees	50,615	50,000	50,000	14,400	25,000
Miscellaneous Revenues	2,088	-	-	5,966	-
<b>Total Operating Revenues</b>	<b>5,538,627</b>	<b>5,481,895</b>	<b>5,481,895</b>	<b>5,523,667</b>	<b>5,525,000</b>
<b>Operating Expenses</b>					
Salaries & Wages	396,804	498,930	498,930	498,640	514,210
Benefits	200,035	246,890	246,890	258,946	278,563
GF Administrative Charge	776,500	776,500	776,500	776,500	831,500
Charges for Treatment	2,651,978	2,800,000	2,800,000	2,689,794	2,800,000
Operating Expenditures	96,326	175,200	175,200	127,866	185,300
Depreciation	612,421	591,513	591,513	612,421	612,421
<b>Total Operating Expenses</b>	<b>4,734,064</b>	<b>5,089,033</b>	<b>5,089,033</b>	<b>4,964,168</b>	<b>5,221,994</b>
<b>Operating Income/(Loss)</b>	<b>804,563</b>	<b>392,862</b>	<b>392,862</b>	<b>559,499</b>	<b>303,006</b>
<b>Non-Operating Revenues/(Expenses)</b>					
Interest Income	22,891	25,000	25,000	204,264	25,000
Interest Expense	(2,484)	(882)	(882)	(882)	-
<b>Total Non-Operating Revenues/(Expenses)</b>	<b>20,407</b>	<b>24,118</b>	<b>24,118</b>	<b>203,382</b>	<b>25,000</b>
<b>Contributions and Transfers</b>					
Impact Fees	230,435	200,000	200,000	74,349	100,000
Developer Contributions	407,542	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Contributions/Transfers</b>	<b>637,978</b>	<b>200,000</b>	<b>200,000</b>	<b>74,349</b>	<b>100,000</b>
<b>Change in Net Assets</b>	<b>1,462,948</b>	<b>616,980</b>	<b>616,980</b>	<b>837,231</b>	<b>428,006</b>
<b>Capital Projects</b>	<b>450,930</b>	<b>625,000</b>	<b>2,381,426</b>	<b>2,123,463</b>	<b>1,193,000</b>



**Sewer FY2024 Capital Improvement Projects**

600 West Center Street to 1100 North	\$ 1,000,000
Development/Special Projects	50,000
Vehicles/Equipment	143,000
	\$ 1,193,000

**FY 2024 Capital Projects with Operating Impact Narratives**

**Sewer**

**600 West Center Street to 1100 North** – There are significant defects in this portion of the Sewer and the City has responded to multiple issues. This project will replace the sewer pipe, manholes, and laterals. Replacing this infrastructure will reduce the City’s risk and the number of service calls and emergency responses. Operational impacts will include less frequent cleanings and staff time.

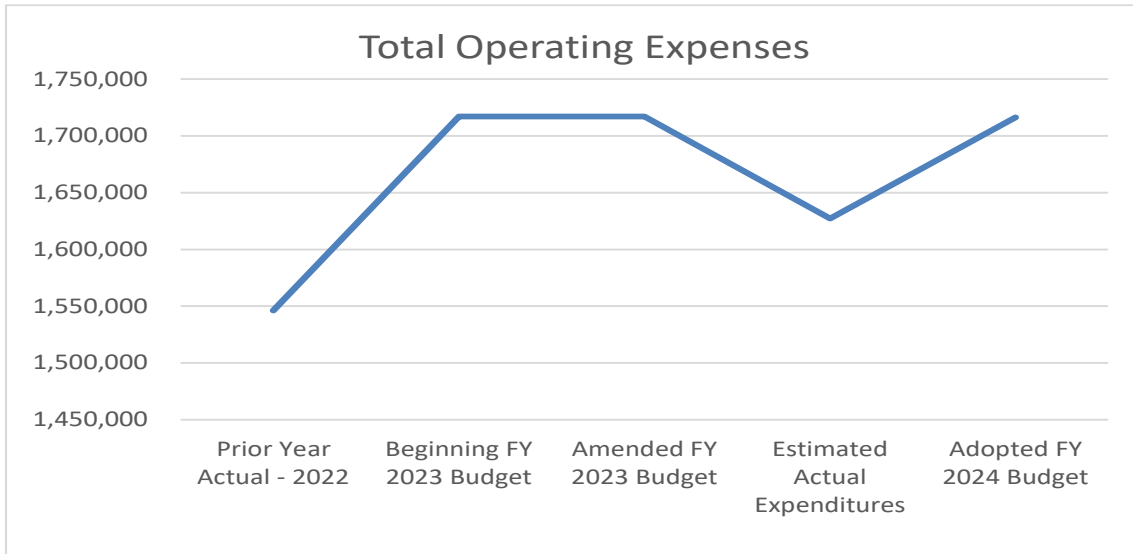
**Development/Special Projects** – This fund is used for increasing capacity or completing a stretch of infrastructure when a development installs some of the infrastructure but either capacity needs to be increased or a final piece requires completion that is not part of the impact of the development. In most cases a development agreement is negotiated and executed. There are no future operational impacts from these projects. Occasionally, a reduction in cleaning and/or maintenance is realized.

**Vehicles/Equipment** – This fund will be used to replace existing vehicles and equipment and not expand the fleet so no future operational impact is expected.

# 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.

	Prior Year Actual - 2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Operating Revenues</b>					
Storm Drain Fee	2,611,723	2,852,417	2,852,417	2,874,133	3,728,340
<b>Total Operating Revenues</b>	<b>2,611,723</b>	<b>2,852,417</b>	<b>2,852,417</b>	<b>2,874,133</b>	<b>3,728,340</b>
<b>Operating Expenses</b>					
Salaries & Wages	350,000	373,110	373,110	379,077	387,000
Benefits	209,175	212,634	212,634	222,245	237,051
GF Administrative Charge	205,544	205,544	205,544	205,544	260,544
Operating Expenditures	191,968	336,347	336,347	230,833	242,240
Depreciation	589,392	589,392	589,392	589,392	589,392
<b>Total Operating Expenses</b>	<b>1,546,079</b>	<b>1,717,027</b>	<b>1,717,027</b>	<b>1,627,091</b>	<b>1,716,227</b>
<b>Operating Income/(Loss)</b>	<b>1,065,643</b>	<b>1,135,390</b>	<b>1,135,390</b>	<b>1,247,043</b>	<b>2,012,113</b>
<b>Non-Operating Revenues/(Expenses)</b>					
Impact Fees	488,039	250,000	250,000	117,710	100,000
Interest Income	16,022	20,000	20,000	280,306	45,000
Interest Expense	(304,532)	(296,066)	(296,066)	(295,625)	(285,600)
Amortize Bond Issuance Costs	56,521	-	-	-	-
Other Revenue	522,641	-	-	285,371	20,000
<b>Total Non-Operating Revenues/(Expenses)</b>	<b>778,691</b>	<b>(26,066)</b>	<b>(26,066)</b>	<b>387,762</b>	<b>(120,600)</b>
<b>Contributions and Transfers</b>					
Developer Contributions	204,556	-	-	-	-
Transfer to Capital	-	-	-	-	878,340
Transfer from Cemetery	75,000	-	-	-	-
Transfer from Other Funds	2,263,929	-	-	2,263,929	-
		-	-	-	-
<b>Total Contributions/Transfers</b>	<b>2,543,485</b>	<b>-</b>	<b>-</b>	<b>2,263,929</b>	<b>878,340</b>
<b>Change in Net Assets</b>	<b>4,387,820</b>	<b>1,109,324</b>	<b>1,109,324</b>	<b>3,898,734</b>	<b>2,769,853</b>
<b>Capital Expenditures</b>	<b>1,218,043</b>	<b>925,000</b>	<b>7,734,516</b>	<b>7,647,104</b>	<b>825,000</b>



### Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Target
Essential Services	Increase capacity of City storm drain	Complete outfall to the lake	No	
Cultivate a safe & thriving community	Maintain safe and clean storm drain system	Implement record keeping through Asset Management	N/A	

#### Storm Drain FY2024 Capital Improvement Projects

Development/Special Projects	\$ 100,000
1300 West 700 South to Mt View Lane	175,000
Lindon Cost Sharing Projects	100,000
100 W 400 N & 490 N Sumps	50,000
1300 East Storm Drain	400,000
	\$ 825,000

### FY 2024 Capital Projects with Operating Impact Narratives

#### Storm Drain

**Development/Special Projects** – This fund is used for increasing capacity or completing a stretch of infrastructure when a development installs some of the infrastructure, but either capacity needs to be increased, or a final piece requires completion that is not part of the impact of the development. In most cases, a development agreement is negotiated and executed. There are no future operational impacts from these projects. Occasionally, a reduction in cleaning and/or maintenance is realized.

**1300 West 700 South to Mt View Lane** – 1300 West Roadway was installed, and this fund was used to install pipe where an open channel existed. There are no future operational impacts from these projects. A reduction in cleaning and/or maintenance will be realized.

**Lindon Cost Sharing Projects** – Some of Pleasant Grove’s drainage channels flow into the adjacent City of Lindon. There are some projects performed by Lindon that a pro-rated share is a result of Pleasant Grove water. There are no current projects designated for this fiscal year, however, there are several large projects recommended over the course of the next several years. There are no future operational impacts from these projects.

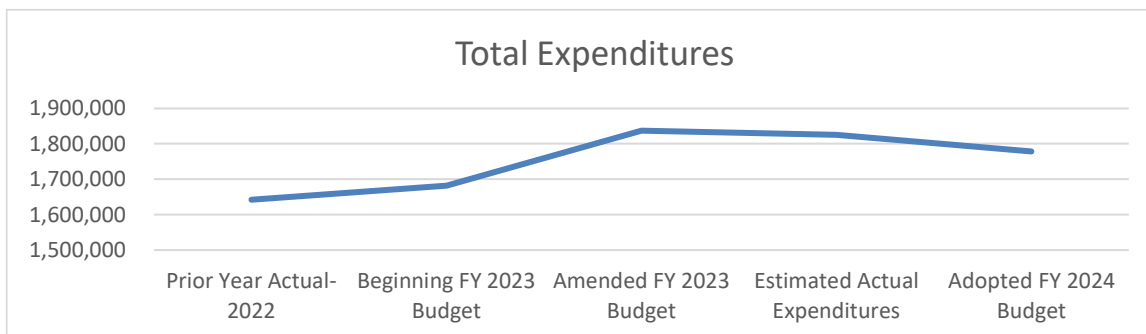
**100 W 400 N and 480 N Sumps** – There is some nuisance drainage on 100 West and this small amount is intended to remedy the standing water. There are no future operational impacts from these projects.

**1300 East Storm Drain** – 1300 East Roadway was reconstructed and the existing Storm Drain pipe was in poor condition and undersized. With the roadway reconstruction, the Storm Drain pipe was replaced. There are no future operational impacts from these projects.

# 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.

	Prior Year Actual-2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Garbage Collection Fees	1,324,038	1,340,893	1,340,893	1,457,205	1,400,000
Recycling Fees	363,747	361,625	361,625	399,698	390,000
Interest	-	-	-	-	-
<b>Total Revenues</b>	<b>1,687,785</b>	<b>1,702,518</b>	<b>1,702,518</b>	<b>1,856,903</b>	<b>1,790,000</b>
<b>Expenditures</b>					
Garbage Pickup Expense	993,286	1,020,000	619,020	619,020	625,000
Recycling Collection	-	-	458,532	458,532	475,000
Tipping Fees	342,709	355,000	392,911	392,911	375,000
City Cleanup	48,000	48,000	108,000	96,617	45,000
Administration Fee	258,420	258,416	258,416	258,416	258,416
<b>Total Expenditures</b>	<b>1,642,416</b>	<b>1,681,416</b>	<b>1,836,878</b>	<b>1,825,495</b>	<b>1,778,416</b>
<b>Change in Net Assets</b>	<b>45,369</b>	<b>21,102</b>	<b>(134,360)</b>	<b>31,407</b>	<b>11,584</b>
<b>Fund Balance</b>	<b>81,695</b>	<b>102,797</b>	<b>(52,665)</b>	<b>113,103</b>	<b>124,687</b>





## Water

### 5 Year Proforma Income Statement

	2024	2025	2026	2027	2028
<b>Revenues</b>					
Water Sales	5,365,000	5,472,300	5,581,746	5,693,381	5,807,249
Water Iniation Fees	-	-	-	-	-
Installation Fees	-	-	-	-	-
Total Revenue	5,365,000	5,472,300	5,581,746	5,693,381	5,807,249
<b>Operating Expenses</b>					
Overtime Wages	23,500	23,970	24,449	24,938	25,437
Wages	490,016	499,816	509,813	520,009	530,409
Part Time Wages	35,000	35,700	36,414	37,142	37,885
Retirement	80,143	81,746	83,381	85,048	86,749
FICA	42,000	42,840	43,697	44,571	45,462
Health Insurance	136,227	138,952	141,731	144,565	147,456
Dental Insurance	5,931	6,050	6,171	6,294	6,420
Life Insurance	1,100	1,122	1,144	1,167	1,191
LTD	2,415	2,463	2,513	2,563	2,614
Unemployment	801	817	833	850	867
Worker's Comp	5,600	5,712	5,826	5,943	6,062
Meetings & Memberships	14,000	14,280	14,566	14,857	15,154
Travel & Training	3,000	3,060	3,121	3,184	3,247
Office Expense	20,000	20,400	20,808	21,224	21,649
Vehicle Expense	30,000	30,600	31,212	31,836	32,473
Power Expense	320,000	326,400	332,928	339,587	346,378
Metro Water Lease	100,000	102,000	104,040	106,121	108,243
Telephone Expense	2,000	2,040	2,081	2,122	2,165
Cellular Services	7,000	7,140	7,283	7,428	7,577
PPE Safety & Uniform	3,400	3,468	3,537	3,608	3,680
Engineering	45,000	45,900	46,818	47,754	48,709
North Utah County Aquifer	10,000	10,200	10,404	10,612	10,824
Bank & Credit Card Fees	30,000	30,600	31,212	31,836	32,473
Street Repairs	18,000	18,360	18,727	19,102	19,484
Administrative Fee	486,280	496,006	505,926	516,044	526,365
Lease Payments	15,000	15,300	15,606	15,918	16,236
Meter Purchases	75,000	76,500	78,030	79,591	81,182
Departmental Supplies	75,000	76,500	78,030	79,591	81,182
Repair & Maintenance	120,000	122,400	124,848	127,345	129,892
Equipment	80,000	81,600	83,232	84,897	86,595
Technology	5,000	5,100	5,202	5,306	5,412
Software Licensing	9,000	-	-	-	-
City Utilities	25,000	25,500	26,010	26,530	27,061
Total Expenses	2,315,413	2,352,541	2,399,592	2,447,584	2,496,536
<b>Non-Operating Revenues/(Expenditures)</b>					
Interest Revenue	-	-	-	-	-
Interest -Bonds	(168,276)	(131,030)	(123,387)	(115,226)	(109,112)
Impact Fees	150,000	150,000	150,000	150,000	150,000
Transfers	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	(18,276)	18,970	26,613	34,774	40,888
<b>Change in Net Assets (Cash)</b>	3,031,311	3,138,729	3,208,767	3,280,571	3,351,601

## Water

### 5 Year Proforma Income Statement

	2024	2025	2026	2027	2028
<b>Debt Principal Payments</b>					
2004	86,000	87,000	89,000	-	-
2006	19,000	20,000	20,000	4,000	-
2019	100,000	102,000	105,000	107,000	109,000
2020	35,000	36,000	36,000	37,000	37,000
2022	-	214,000	218,000	221,000	225,000
Total Principal Payment	240,000	459,000	468,000	148,000	146,000
<b>Capital Expenditures</b>					
Nathaniel Canal to Tank	730,000	-	-	-	-
Fiber & Security	100,000	50,000	-	-	-
Monson Tank & Redrill	1,600,000	1,500,000	3,500,000	-	-
Vehicles/Equipment	-	140,000	140,000	140,000	150,000
Development/Special Projects	140,000	140,000	140,000	140,000	160,000
Fire Hydrant Replacement	50,000	50,000	50,000	50,000	60,000
Master Planned Waterline Upgrade	-	320,000	320,000	320,000	340,000
System Replacement	-	1,400,000	1,400,000	1,400,000	1,500,000
New Meter System	50,000	50,000	50,000	50,000	60,000
Battle Creek Turbidity	85,000	-	-	-	-
Water Master Plan Study	-	5,000	5,000	5,000	5,000
Buildout Distribution and Transmission	-	400,000	400,000	400,000	420,000
Replace 1, 2 & 4 inch lines	-	400,000	400,000	400,000	420,000
North Utah County Aquifer	-	10,000	10,000	10,000	10,000
PRV replacement	-	100,000	100,000	100,000	110,000
New Public Works Facility	-	-	1,000,000	1,000,000	1,000,000
Wade Springs	75,000	-	-	-	-
City Backflow & Meters	75,000	-	-	-	-
Well Sites	100,000	-	-	-	-
Anderson Chlorinator	150,000	-	-	-	-
Adams Chlorinator	150,000	-	-	-	-
Anderson Park PI Booster	-	130,000	-	-	-
Total Capital Expenditures	3,305,000	4,695,000	7,515,000	4,015,000	4,235,000
<b>Net Cash Contribution/(Use)</b>	(513,689)	(2,015,271)	(4,774,233)	(882,429)	(1,029,399)

## Secondary Water

### 5 Year Proforma Statement

	2024	2025	2026	2027	2028
<b>Revenues</b>					
Secondary Water Sales	3,837,000	3,913,740	3,992,015	4,071,855	4,153,292
Secondary Water Installation	-	-	-	-	-
Total Revenue	3,837,000	3,913,740	3,992,015	4,071,855	4,153,292
<b>Operating Expenses</b>					
Overtime Wages	20,355	20,762	21,177	21,601	22,033
Wages	146,654	149,587	152,579	155,630	158,743
Part Time Wages	10,000	10,200	10,404	10,612	10,824
Retirement	29,000	29,580	30,172	30,775	31,391
FICA	14,500	14,790	15,086	15,388	15,695
Health Insurance	40,000	40,800	41,616	42,448	43,297
Dental Insurance	1,600	1,632	1,665	1,698	1,732
Life Insurance	300	306	312	318	325
LTD	800	816	832	849	866
Unemployment	225	230	234	239	244
Worker's Comp	1,400	1,428	1,457	1,486	1,515
Meetings & Memberships	4,000	4,080	4,162	4,245	4,330
Travel & Training	3,000	3,060	3,121	3,184	3,247
Office Expense	8,000	8,160	8,323	8,490	8,659
Vehicle Expense	10,000	10,200	10,404	10,612	10,824
Power Expense	40,000	40,800	41,616	42,448	43,297
Telephone Expense	1,500	1,530	1,561	1,592	1,624
Cellular Services	1,500	1,530	1,561	1,592	1,624
PPE Safety & Uniform	3,400	3,468	3,537	3,608	3,680
Engineering	25,000	25,500	26,010	26,530	27,061
Bank & Credit Card Fees	20,000	20,400	20,808	21,224	21,649
Street Repairs	5,000	5,100	5,202	5,306	5,412
Administrative Fee	426,649	435,182	443,886	452,763	461,819
Lease Payments	10,000	10,200	10,404	10,612	10,824
Departmental Supplies	40,000	40,800	41,616	42,448	43,297
Water Share Assessments	320,000	326,400	332,928	339,587	346,378
Additional Water Purchases	250,000	255,000	260,100	265,302	270,608
Repair & Maintenance	80,000	81,600	83,232	84,897	86,595
Technology	3,000	3,060	3,121	3,184	3,247
Software Licensing	1,800	1,836	1,873	1,910	1,948
City Utilities	15,000	15,300	15,606	15,918	16,236
Total Expenses	1,532,683	1,563,337	1,594,603	1,626,495	1,659,025
<b>Non-Operating Revenues/(Expenditures)</b>					
Interest Revenue	-	-	-	-	-
Interest -Bonds	(414,865)	(395,769)	(357,782)	(316,474)	(273,719)
Impact Fees	-	-	-	-	-
Transfers	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	(414,865)	(395,769)	(357,782)	(316,474)	(273,719)
<b>Change in Net Assets (Cash)</b>	<b>1,889,452</b>	<b>1,954,634</b>	<b>2,039,629</b>	<b>2,128,886</b>	<b>2,220,548</b>

## Secondary Water

### 5 Year Proforma Statement

	2024	2025	2026	2027	2028
<b>Debt Principal Payments</b>					
2010 Bonds	51,000	53,000	54,000	56,000	57,000
2015 Bonds	510,000	530,000	555,000	575,000	600,000
2016 Bonds	530,000	540,000	560,000	570,000	595,000
2023 Bonds	-	-	199,000	201,000	203,000
Total Principal Payment	1,091,000	1,123,000	1,368,000	1,402,000	1,455,000
<b>Capital Expenditures</b>					
Fiber & Security	50,000	50,000	-	-	-
Anderson Park PI Booster	-	470,000	-	-	-
Secondary Master Plan	-	5,000	5,000	5,000	5,000
Monson Tank & Redrill	50,000	-	-	-	-
Secondary Sites	75,000	-	-	-	-
Total Capital Expenditures	175,000	525,000	5,000	5,000	5,000
<b>Net Cash Contribution/(Use)</b>	623,452	1,429,634	2,034,629	2,123,886	2,215,548

## Sewer

### 5 Year Proforma Income Statement

	2024	2025	2026	2027	2028
<b>Revenues</b>					
Sewer Service Revenue	5,500,000	5,610,000	5,722,200	5,836,644	5,953,377
Connection Fees	25,000	25,500	26,010	26,530	27,061
Total Revenue	<u>5,525,000</u>	<u>5,635,500</u>	<u>5,748,210</u>	<u>5,863,174</u>	<u>5,980,438</u>
<b>Operating Expenses</b>					
Overtime Wages	28,000	28,560	29,131	29,714	30,308
Wages	486,210	495,934	505,853	515,970	526,289
Part Time Wages	-	-	-	-	-
Retirement	80,000	81,600	83,232	84,897	86,595
FICA	44,000	44,880	45,778	46,693	47,627
Health Insurance	139,053	141,834	144,671	147,564	150,515
Dental Insurance	6,010	6,130	6,253	6,378	6,505
Life Insurance	1,100	1,122	1,144	1,167	1,191
LTD	2,400	2,448	2,497	2,547	2,598
Unemployment	800	816	832	849	866
Worker's Comp	5,200	5,304	5,410	5,518	5,629
Meetings & Memberships	6,000	6,120	6,242	6,367	6,495
Travel & Training	6,000	6,120	6,242	6,367	6,495
Office Expense	25,000	25,500	26,010	26,530	27,061
Vehicle Expense	21,000	21,420	21,848	22,285	22,731
Power Expense	1,000	1,020	1,040	1,061	1,082
Telephone Expense	1,500	1,530	1,561	1,592	1,624
PPE Safety & Uniform	6,800	6,936	7,075	7,216	7,361
Engineering	20,000	20,400	20,808	21,224	21,649
Charges for Treatment	2,800,000	2,856,000	2,913,120	2,971,382	3,030,810
Bank/Credit Card Fees	20,000	20,400	20,808	21,224	21,649
Street Repairs	7,000	7,140	7,283	7,428	7,577
Administrative Fee	831,500	848,130	865,093	882,394	900,042
Lease Payments	20,000	20,400	20,808	21,224	21,649
Departmental Supplies	15,000	15,300	15,606	15,918	16,236
Repair & Maintenance	20,000	20,400	20,808	21,224	21,649
SCADA Maintenance	8,000	8,160	8,323	8,490	8,659
Equipment	3,200	3,264	3,329	3,396	3,464
Technology	3,000	3,060	3,121	3,184	3,247
Software Licensing	1,800	1,836	1,873	1,910	1,948
Total Expenses	<u>4,609,573</u>	<u>4,696,868</u>	<u>4,790,806</u>	<u>4,886,622</u>	<u>4,984,354</u>
<b>Non-Operating Revenues/(Expenditures)</b>					
Interest Revenue	25,000	25,500	26,010	25,500	25,500
Interest -Bonds	-	-	-	-	-
Impact Fees	100,000	100,000	100,000	100,000	100,000
Transfers Out	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	<u>125,000</u>	<u>125,500</u>	<u>126,010</u>	<u>125,500</u>	<u>125,500</u>
<b>Change in Net Assets (Cash)</b>	<u>1,040,427</u>	<u>1,064,132</u>	<u>1,083,414</u>	<u>1,102,052</u>	<u>1,121,583</u>

## Sewer

### 5 Year Proforma Income Statement

	2024	2025	2026	2027	2028
<b>Capital Expenditures</b>					
Sewer Lining	-	300,000	500,000	500,000	500,000
Vehicle/Equipment	143,000	70,000	70,000	70,000	70,000
System Replacement		100,000	100,000	300,000	300,000
Sewer Development/Special Projects	50,000	50,000	50,000	50,000	50,000
Sewer Master Plan	-	3,500	3,500	-	-
200 South Improvements	-	-	850,000	-	-
600 West - Center to 1100 North	1,000,000	-	-	-	-
500 East Improvements	-	600,000	-	-	-
Total Capital Expenditures	1,193,000	1,123,500	1,573,500	920,000	920,000
<b>Net Cash Contribution/(Use)</b>	(152,573)	(59,368)	(490,086)	182,052	201,583

## Storm Drain

### 5 Year Proforma Income Statement

	2024	2025	2026	2027	2028
<b>Revenues</b>					
Storm Drain Fee	3,728,340	3,802,907	3,878,965	3,956,544	4,035,675
Total Revenue	3,728,340	3,802,907	3,878,965	3,956,544	4,035,675
<b>Operating Expenses</b>					
Overtime Wages	19,000	19,380	19,768	20,163	20,566
Wages	368,000	375,360	382,867	390,525	398,335
Part Time Wages	-	-	-	-	-
Retirement	67,284	68,630	70,002	71,402	72,830
FICA	33,625	34,298	34,983	35,683	36,397
Health Insurance	124,500	126,990	129,530	132,120	134,763
Dental Insurance	4,000	4,080	4,162	4,245	4,330
Life Insurance	725	740	754	769	785
LTD	1,817	1,853	1,890	1,928	1,967
Unemployment	500	510	520	531	541
Worker's Comp	4,600	4,692	4,786	4,882	4,979
Meetings & Memberships	4,000	4,080	4,162	4,245	4,330
Travel & Training	3,540	3,611	3,683	3,757	3,832
Vehicle Expense	20,000	20,400	20,808	21,224	21,649
Telephone Expense	1,500	1,530	1,561	1,592	1,624
Cellular Services	5,200	5,304	5,410	5,518	5,629
PPE Safety & Uniform	3,400	3,468	3,537	3,608	3,680
Engineering	50,000	51,000	52,020	53,060	54,122
Billing/Collection	25,000	25,500	26,010	26,530	27,061
County Coalition	4,000	4,080	4,162	4,245	4,330
Dump Fee	5,000	5,100	5,202	5,306	5,412
Administrative Fee	260,544	265,755	271,070	276,491	282,021
Departmental Supplies	42,000	42,840	43,697	44,571	45,462
Bond Agent Fees	4,000	-	-	-	-
Repair & Maintenance	12,400	12,648	12,901	13,159	13,422
MS4 Permit	2,000	2,040	2,081	2,122	2,165
Special Projects	4,000	4,080	4,162	4,245	4,330
City Utilities	54,000	55,080	56,182	57,305	58,451
Technology	5,200	5,304	5,410	5,518	5,629
Software Licensing	1,000	1,020	1,040	1,061	1,082
Total Expenses	1,130,835	1,149,372	1,172,359	1,195,806	1,219,722
<b>Non-Operating Revenues/(Expenditures)</b>					
Interest Revenue	45,000	45,900	46,818	47,754	48,709
Miscellaneous Revenue	-	-	-	-	-
Interest -Bonds	(281,600)	(268,850)	(256,625)	(241,800)	(224,200)
Impact Fees	100,000	100,000	100,000	100,000	100,000
No UT Co Conservancy	49,790	-	-	-	-
Transfer to Other Funds	(878,340)	(878,340)	(878,340)	(878,340)	(878,340)
Total Non-Operating Revenues/(Expenditures)	(965,150)	(1,001,290)	(988,147)	(972,386)	(953,831)
<b>Change in Net Assets (Cash)</b>	1,632,355	1,652,245	1,718,459	1,788,352	1,862,122

## Storm Drain

### 5 Year Proforma Income Statement

	2024	2025	2026	2027	2028
<b>Debt Principal Payments</b>					
2020 Storm Water	450,000	400,000	415,000	430,000	450,000
Total Principal Payment	450,000	400,000	400,000	415,000	430,000
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<b>Capital Expenditures</b>					
Vehicle Replacement	-	150,000	150,000	150,000	150,000
Storm Water Development/Special Projects Master Plan	100,000	100,000	100,000	100,000	100,000
Backyard SD Relocation	-	5,000	5,000	5,000	5,000
System Replacement	-	200,000	200,000	200,000	200,000
System Deficiencies	-	1,000,000	1,000,000	1,000,000	1,000,000
I-15 to Utah Lake Outfall	-	250,000	250,000	250,000	250,000
1300 West 700 S to Mt View Lane	-	150,000	-	-	-
1000 South RMP Detention and Piping	175,000	-	-	-	-
New Public Works Facility	-	1,500,000	-	-	-
LID Infiltration Facility	-	-	1,000,000	1,000,000	1,000,000
1300 East Storm Drain	-	-	1,000,000	-	-
100 W 400 North & 490 North Sumps	400,000	-	-	-	-
Lindon Cost Sharing Projects	50,000	-	-	-	-
Total Capital Expenditures	100,000	100,000	100,000	100,000	10,000
	825,000	3,455,000	3,805,000	2,805,000	2,715,000
<b>Net Cash Contribution/(Use)</b>	357,355	(2,202,755)	(2,486,541)	(1,431,648)	(1,282,878)



## Utility Fund Statistics

### Water Fund Debt Service Coverage

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Operating Revenues	4,958,793	5,583,659	6,095,695	6,407,298	6,676,530	7,235,135	7,509,702	8,012,916	8,225,657	8,490,234
Operating Expenditures	(3,048,164)	(3,203,935)	(2,948,456)	(3,069,420)	(2,843,964)	(2,901,283)	(1,868,495)	(2,872,602)	(2,918,057)	(2,879,329)
Other Revenues	837,792	1,100,309	830,757	397,532	331,919	639,752	547,309	561,703	1,338,689	1,084,149
Net Revenues	2,748,421	3,480,033	3,977,996	3,735,410	4,164,485	4,973,604	6,188,516	5,702,017	6,646,289	6,695,054
Debt Service	1,867,173	1,866,885	1,774,095	1,664,146	1,731,787	1,689,867	1,688,890	1,690,624	1,831,409	1,893,302
DS Coverage Ratio	1.47	1.86	2.24	2.24	2.40	2.94	3.66	3.37	3.63	3.54

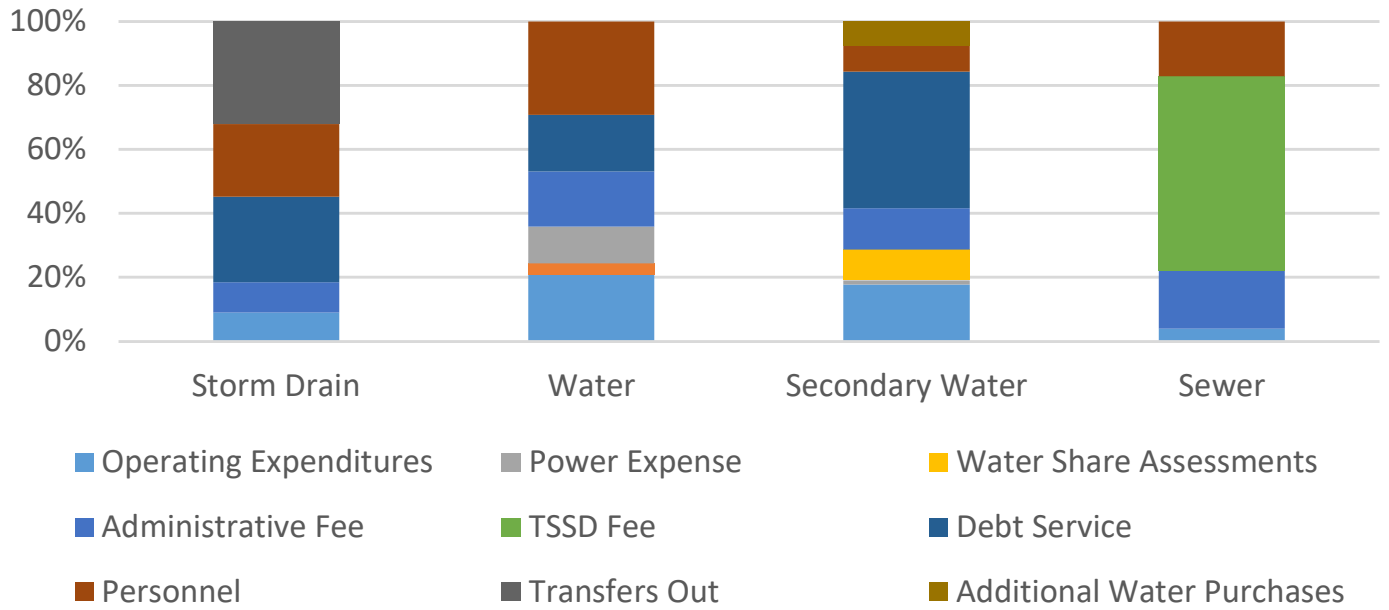
### Storm Drain Fund Debt Service Coverage

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Operating Revenues	1,238,590	1,532,868	1,774,088	1,986,212	1,784,889	1,784,053	1,776,948	2,294,261	2,348,537	3,183,578
Operating Expenditures	(529,020)	(704,682)	(840,598)	(770,614)	(729,069)	(738,556)	(625,257)	(882,524)	(864,891)	(956,686)
Other Revenues	167,436	325,219	255,840	254,351	301,878	626,820	624,022	451,038	766,106	948,956
Net Revenues	877,006	1,153,405	1,189,330	1,469,949	1,357,698	1,672,317	1,775,713	1,862,775	2,249,752	2,092,346
Debt Service	454,906	567,975	749,819	755,319	782,013	778,781	779,851	779,925	1,283,019	777,600
DS Coverage Ratio	1.93	2.03	1.59	1.95	1.74	2.15	2.28	2.39	1.75	2.69

### Unrestricted Cash Balance

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Water	2,576,984	2,918,117	3,855,193	5,095,955	5,144,376	4,286,777	5,410,261	5,629,949	8,288,693	8,397,979
Sewer	2,452,766	3,421,090	3,582,478	3,513,353	2,738,095	2,932,926	3,340,520	3,870,092	4,097,255	5,007,285
Storm Drain	844,181	741,585	1,095,942	1,410,577	613,696	988,270	1,011,940	2,132,366	1,719,183	2,033,682

## Enterprise Funds Expenditure Allocations



**Capital Projects by Funding Source**

**Sewer**

	FY2024		FY2025		FY2026		FY2027		FY2028	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Sewer Lining	\$ -	\$ -	\$ 300,000	\$ -	\$ 500,000	\$ -	500,000	-	500,000	-
Vehicle/Equipment	143,000	-	70,000	-	70,000	-	70,000	-	70,000	-
System Replacement	-	-	100,000	-	100,000	-	300,000	-	300,000	-
Sewer Development/Special Projects	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Sewer Master Plan	-	-	-	3,500	-	3,500	-	-	-	-
200 South Improvements	-	-	-	-	-	850,000	-	-	-	-
600 West - Center to 1100 North	700,000	300,000	-	-	-	-	-	-	-	-
500 East Improvements	-	-	300,000	300,000	-	-	-	-	-	-
<b>Sewer Yearly Totals</b>	<b>\$ 868,000</b>	<b>\$ 325,000</b>	<b>\$ 795,000</b>	<b>\$ 328,500</b>	<b>\$ 695,000</b>	<b>\$ 878,500</b>	<b>\$ 895,000</b>	<b>\$ 25,000</b>	<b>\$ 895,000</b>	<b>\$ 25,000</b>

**Water**

	FY2024		FY2025		FY2026		FY2027		FY2028	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Fire Hydrant Replacement	\$ 50,000	-	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 60,000	\$ -
Vehicle /Equipment	-	-	140,000	-	140,000	-	140,000	-	150,000	\$ -
Anderson Chlorinator	75,000	75,000	-	-	-	-	-	-	-	-
Adams Chlorinator	75,000	75,000	-	-	-	-	-	-	-	-
Well Sites	50,000	50,000	-	-	-	-	-	-	-	-
Water Development/Special Projects	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	80,000	80,000
Master Planned Waterline Upgrades	-	-	220,000	100,000	220,000	100,000	220,000	100,000	230,000	110,000
Replace 1, 2, & 4 inch lines	-	-	400,000	-	400,000	-	400,000	-	420,000	-
Buildout Distribution and Transmission	-	-	-	400,000	-	400,000	-	-	-	420,000
Water Master Plan Study	-	-	-	5,000	-	5,000	-	5,000	-	5,000
Secondary Master Plan	-	-	-	5,000	-	5,000	-	5,000	-	5,000
System Replacement	-	-	1,400,000	-	1,400,000	-	1,400,000	-	1,500,000	-
New Public Works Facility	-	-	-	-	1,000,000	-	1,000,000	-	1,000,000	-
New Meter System	50,000	-	50,000	-	50,000	-	50,000	-	60,000	-
Battle Creek Turbidity	85,000	-	-	-	-	-	-	-	-	-
Wade Springs Replacement	75,000	-	-	-	-	-	-	-	-	-
PRV Rehab/Replacement	-	-	100,000	-	100,000	-	100,000	-	110,000	-
Monson Tank& Re-Drill Well	150,000	1,500,000	-	1,500,000	3,500,000	-	-	-	-	-
Anderson Park PI Booster	-	-	470,000	130,000	-	-	-	-	-	-
Secondary Sites	75,000	-	-	-	-	-	-	-	-	-
Fiber & Security	100,000	50,000	100,000	-	-	-	-	-	-	-
Nathaniel Canal to Tank	365,000	365,000	-	-	-	-	-	-	-	-
City Backflow & Meters	50,000	25,000	-	-	-	-	-	-	-	-
North Utah County Acquirer	-	-	10,000	-	10,000	-	10,000	-	10,000	-
<b>Water Yearly Totals</b>	<b>\$ 1,270,000</b>	<b>\$ 2,210,000</b>	<b>\$ 3,010,000</b>	<b>\$ 2,210,000</b>	<b>\$ 6,940,000</b>	<b>\$ 580,000</b>	<b>\$ 3,440,000</b>	<b>\$ 180,000</b>	<b>\$ 3,620,000</b>	<b>\$ 620,000</b>

**Storm Water**

	FY2024		FY2025		FY2026		FY2027		FY2028	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Vehicle Replacement	-	-	\$ 150,000	\$ -	\$ 150,000	\$ -	150,000	-	150,000	-
Storm Water Development/Special Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Master Plan	-	-	-	5,000	-	5,000	-	5,000	-	5,000
Backyard SD Relocation	-	-	200,000	-	200,000	-	200,000	-	200,000	-
System Replacement	-	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-
System Deficiencies	-	-	250,000	-	250,000	-	250,000	-	250,000	-
I-15 to Utah Lake Outfall	-	-	-	150,000	-	-	-	-	-	-
1300 West 700 S to Mt View Lane	175,000	-	-	-	-	-	-	-	-	-
1000 South RMP Dentention and Piping	-	-	1,000,000	500,000	-	-	-	-	-	-
New Public Works Facility	-	-	-	-	1,000,000	-	1,000,000	-	1,000,000	-
LID Infiltration Facility	-	-	-	-	1,000,000	-	-	-	-	-
100 W 400 North & 490 North Sumps	50,000	-	-	-	-	-	-	-	-	-
1300 East Storm Drain	400,000	-	-	-	-	-	-	-	-	-
Lindon Cost Sharing Projects	100,000	-	100,000	-	100,000	-	100,000	-	10,000	-
<b>Storm Water Yearly Totals</b>	<b>\$ 775,000</b>	<b>\$ 50,000</b>	<b>\$ 2,750,000</b>	<b>\$ 705,000</b>	<b>\$ 3,750,000</b>	<b>\$ 55,000</b>	<b>\$ 2,750,000</b>	<b>\$ 55,000</b>	<b>\$ 2,660,000</b>	<b>\$ 55,000</b>



# General Fund Capital Funds



\*Photo provided by Drew Armstrong

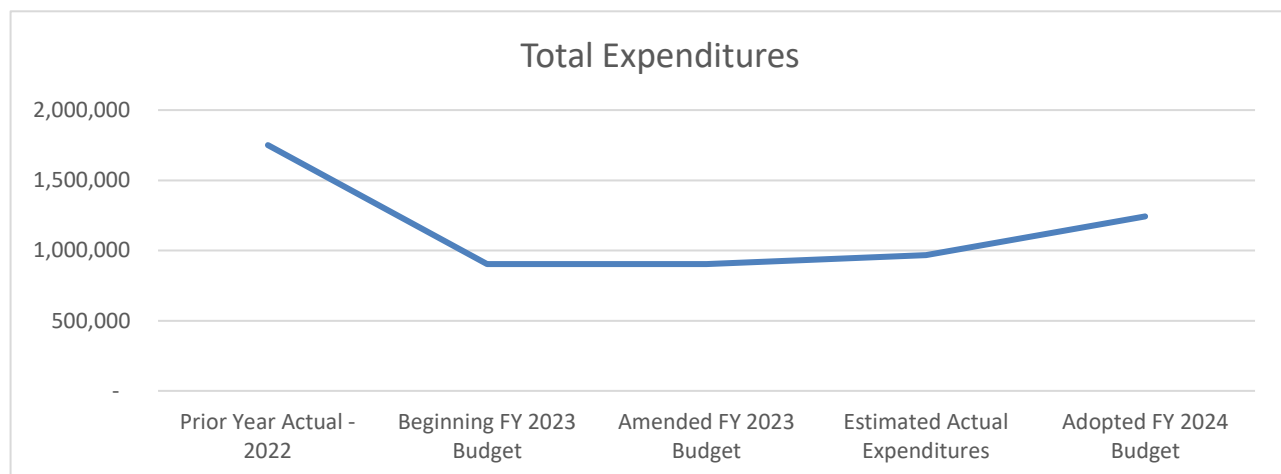




# Capital Equipment

This fund supports the rotation and replacement of fleet vehicles, computer, and recreation equipment through an ongoing lease program.

	Prior Year Actual - 2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Lease Proceeds	1,236,962	442,000	442,000	376,840	620,000
Transfer from General Fund	517,000	517,000	517,000	517,000	517,000
Transfer from Rec Center	45,000	45,000	45,000	45,000	45,000
Sale of Surplus Property	77,759	-	-	-	-
<b>Total Revenues</b>	<b>1,876,721</b>	<b>1,004,000</b>	<b>1,004,000</b>	<b>938,840</b>	<b>1,182,000</b>
<b>Expenditures</b>					
Fleet Purchases	71,439	-	-	355,603	500,000
Interest Payments	13,939	23,708	23,708	23,962	55,121
Principal Payments	515,992	438,680	438,680	469,016	568,861
Computer Purchases	38,173	80,000	80,000	55,166	60,000
Fitness Equipment Purchase	-	60,000	60,000	64,469	60,000
Police Equipment Lease	161,602	302,000	302,000	-	-
Public Works Lease	-	-	-	-	-
Fire Equipment Lease	950,582	-	-	-	-
Reserved for Fleet	-	-	-	-	-
Reserved for Computers	-	-	-	-	-
Lease payments	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,751,726</b>	<b>904,388</b>	<b>904,388</b>	<b>968,216</b>	<b>1,243,982</b>
<b>Contribution to/(Use of) FB</b>	<b>124,995</b>	<b>99,612</b>	<b>99,612</b>	<b>(29,376)</b>	<b>(61,982)</b>
Beginning Fund Balance	37,405	162,400	162,400	162,400	133,023
<b>Ending Fund Balance</b>	<b>162,400</b>	<b>262,012</b>	<b>262,012</b>	<b>133,023</b>	<b>71,041</b>



# Capital Projects

This fund supports capital needs over \$5,000 for the General Fund and Special Revenue Funds

	Prior Year Actual - 2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Beginning FY 2024 Budget
<b>Revenues</b>					
Utah Outdoor Grant	-	-	-	-	100,000
Other Revenue	-	-	-	648,120	-
Interest Income	20,238	-	-	543,841	-
Bond Proceeds	-	-	-	36,054,840	-
Transfer from General Fund	2,313,929	2,308,043	6,884,543	6,884,543	-
Transfer from General Fund - Debt	-	-	328,036	328,036	1,041,289
Transfer from Cemetery	-	-	-	-	75,000
Transfer from Storm Drain	-	-	-	-	878,340
Donor Contribution	-	-	-	-	326,871
<b>Total Revenues</b>	<b>2,334,167</b>	<b>2,308,043</b>	<b>7,212,579</b>	<b>44,459,380</b>	<b>2,421,500</b>
<b>Total Expenditures</b>	<b>3,599,925</b>	<b>2,137,998</b>	<b>43,760,359</b>	<b>8,578,907</b>	<b>38,232,227</b>
<b>Contribution to/(Use of) FB</b>	<b>(1,265,757)</b>	<b>170,045</b>	<b>(36,547,780)</b>	<b>35,880,472</b>	<b>(35,810,727)</b>
Beginning Fund Balance	3,798,301	2,532,543	2,532,543	2,532,543	38,413,016
<b>Ending Fund Balance</b>	<b>2,532,543</b>	<b>2,702,588</b>	<b>(34,015,236)</b>	<b>38,413,016</b>	<b>2,602,288</b>

\* See Supplementary Summary for detailed capital project list

**Budget 2024  
Supplemental Summary**

<b>Capital Requests</b>			
<b>Department/Division</b>	<b>Description</b>	<b>Requested Funding</b>	<b>Recommended Funding</b>
Administration	G Mountain	\$ 100,000	\$ 100,000
Administration	Grant Consultant	100,000	100,000
Administration	Website Redesign	50,000	50,000
Administration	Survey Software	12,000	12,000
Administration	AED (5)	5,000	5,000
Cemetery	Dump Truck	70,000	70,000
Cemetery	Mower	16,000	16,000
Custodial	Staff Vehicle	35,000	35,000
Facilities	Utopia Lines City-wide	200,000	200,000
Facilities	Install ADA doors at City Hall & Community Development	20,000	20,000
Facilities	Install ceramic tile at Mahogany, Hill Park, Manila Creek & Shannon Ballfield Restrooms	22,472	22,472
Facilities	Replace diamond lights at Discovery Park with LED lights	620,000	-
Facilities	Replace diamond lights at Shannon Fields with LED lights	600,000	-
Facilities	Rodeo Restrooms/Concessions	40,000	40,000
Fire	Ambulance	380,000	380,000
Fire	Zoll Heart Monitor	50,000	-
Fire	Staff Vehicle	60,000	60,000
Fire	Five (5) air pack bottles and a RIT bag	10,000	10,000
Fire	Two (2) water rescue suits	5,000	5,000
Fire	medaCode Manikin	5,000	5,000
Fire	Slide bed for Fire Marshal vehicle	2,000	2,000
Library	Program Tables	5,000	5,000
Library	Outdoor patio furniture	4,000	4,000
Parks	Staff Vehicle	54,000	54,000
Parks	Toro 4000 Mower	100,000	100,000
Parks	Two (2) -48" Grand Stand Mower	21,058	21,058
Parks	Two (2) Polaris 4-wheelers	18,768	-
Parks	Ball Field Conditioner for Shannon Fields	30,000	-
Parks	Replace (3) tables at Mahogany Park	4,200	4,200
Parks	Table & chairs for events	8,000	8,000
Parks	Automated sprinkler control boxes through the city	205,000	205,000
Parks	Discovery West Playground Replacement	150,000	-
Parks	Shade covers for Discovery Ball Diamonds *	300,000	-
Parks	Kubota Tractor	60,000	-
Parks	Enclosed trailer	9,000	-
Parks	Auto ball field painter	60,000	-
Parks	Staff Vehicle	54,000	-
Parks	Shade covers for Shannon Ball Diamonds	300,000	-
Police	Ammunition	10,000	10,000
Police	Crime Scene Photography Equipment	10,000	10,000
Police	Flock LPR Cameras	19,800	19,800
Police	IA Pro	10,500	-
Police	Staff Vehicle	35,000	35,000
Police	Animal Control Officer Vehicle	35,000	15,000

<b>Capital Requests</b>			
<b>Department/Division</b>	<b>Description</b>	<b>Requested Funding</b>	<b>Recommended Funding</b>
Recreation	Rooftop HVAC Units	315,000	35,000
Recreation	Lobby Project	180,000	-
Recreation	Security System Upgrade	22,500	22,500
Recreation	Upgrade and remodel Manila Park Baseball Tower	25,000	25,000
Recreation	Emergency generator	50,000	50,000
Recreation	Wave Drowning Detection System	10,140	-
<b>Total Capital Requests</b>		<b>\$ 4,615,219</b>	<b>\$ 1,756,030</b>

<b>Capital Contingency</b>			
<b>Department/Division</b>	<b>Description</b>	<b>Recommended Funding</b>	
Recreation	Pool Leveling Project	\$	650,000
	Project(s) Contingency		255,470
<b>Total Capital Contingency</b>		<b>\$</b>	<b>905,470</b>
<b>Total Capital Funded</b>		<b>\$</b>	<b>2,661,500</b>

# FY 2024 Capital Projects with Operating Impact Narratives

## Administration

**G Mountain (\$100,000)** – Support of G Mountain Restoration.

**Grant Consultant (\$100,000)** – Hire a grant consultant to retain funding for infrastructure projects in the community.

**Website Redesign (\$50,000)** – The city’s website is a resource for city leadership and staff to better communicate with the public, and it serves as a resource for residents to better understand what services the city provides. Under the direction of the Council, staff will work with a government website consultant to build a new city website that is clean, user-friendly, and able to meet the city's needs.

**Survey Software (\$12,000)** – To better understand the needs of residents, city staff will utilize a survey software to automate text messages and surveys to gain valuable information from the community. The software provides a user-friendly dashboard that automatically analyzes the response data from residents, and this data will be used by staff to evaluate current and future services, programs, and events.

**AED (\$5,000)** - An AED, or automated external defibrillator, is used to help those experiencing sudden cardiac arrest. It's a sophisticated yet easy-to-use medical device that can analyze the heart's rhythm and, if necessary, deliver an electrical shock or defibrillation to help the heart re-establish an effective rhythm. The plan is to purchase up to 5 units to be placed at City Hall, Public Works, Library, and the Recreation Center.

## Cemetery

**Dump Truck (\$70,000)** – The 1992 Ford Dump Truck has low mileage but high use. The hydraulics are wearing out, and the front end is gone due to snowplowing. The cemetery has an additional dump truck, but multiple burials on the same day are not uncommon. If the hydraulics failed during a burial, it would cause delays in burials.

**Mower (\$16,000)** –The repairs that are needed are extensive, and the cost estimate is more than the mower’s worth.

## Custodial

**Staff Vehicle (\$40,000)** – A dependable vehicle is needed to complete the park cleaning. The vehicle could be a smaller-style truck.

## Facilities

**Utopia Installation at Parks and Facilities (\$200,000)** – Installation of Utopia fiber lines into city facilities that are adjacent to Utopia services. This will allow communication for existing and future security and maintenance systems.

**ADA Doors installed at City Hall & Community Development (\$20,000)** – The current doors are heavy and would be difficult to open for someone confined to a wheelchair.



**Install Ceramic Tile at Various Restrooms (\$22,472)** – Install ceramic tile in restrooms at Mahogany, Hill Park, Manila Creek & Shannon Ballfields. The new flooring will improve appearance and be easier to keep clean.

**Replace Discovery Park Lights with LED Lighting (\$620,000)** – The current metal highlight bulbs require additional power to start up. Once running and operational, they require 20 minutes to cool down and restart. Replacement of the current bulbs would save power and reduce maintenance issues with ballasts and bulbs.

**Replace Shannon Field Lights with LED Lighting (\$600,000)** – The current metal highlight bulbs require additional power to start up. Once running and operational, they require 20 minutes to cool down and restart. Replacement of the current bulbs would save power and reduce maintenance issues with ballasts and bulbs.

**Rodeo Restrooms & Concessions Building (\$40,000)** – Demolition of the existing, outdated concession stand and restrooms at the rodeo grounds. Construct new concession stand and restrooms to bring the facility into health and code compliance.

## Fire

**Ambulance (\$380,000)** – Replacement of one of the two aging ambulances. The ambulances are 7 years old and out of warranty. Patient boxes are over 20 years old, and finding parts for repair or replacement is difficult.

**X-Series Zoll Heart Monitor (\$50,000)** - X-Series Zoll Heart monitor to replace obsolete E-Series.

**Staff Vehicle (\$60,000)** - This vehicle replaces a 2010 staff vehicle.

**Air Pack Bottles and RIT Bag (5) (\$10,000)** – The bottles are backup for air packs used for house fires. The RIT bag is used for injured/trapped firefighter(s) that have an air pack on.

**Water Rescue Suits (2) (\$5,000)** – Replace two twelve-year-old rescue units. The suits are used for ice rescues.

**MedaCode Manikin (\$5,000)** – The mannequin is used to practice paramedic skills like IV/IO, advanced airway, and defibrillation. The mannequin would replace our current one, which is fourteen years old.

**Slide Bed for Fire Marshal Vehicle (\$2,000)** – The equipment provides access to equipment in the truck's bed without climbing in and out of bed.

## Library

**Program Tables (\$5,000)** – The current inexpensive tables are breaking and unable to be repaired.

**Outdoor Patio Furniture (\$4,000)** – This would be a place where staff and patrons could sit and enjoy lunch. It could also be used for summer programs.

## Parks

**Staff Vehicles (2) (\$108,000)** – Replacement of a 2003 GMC truck and purchase of a new one for added parks position.

**Toro 4000 Mower (\$100,000)** – Replace an eight-year-old mower with the purchase of the Toro 4000.

**48" Grand Stand Mower (2) (\$21,058)** – The goal would be to replace the two oldest mowers that have substantial hours and are starting with substantial maintenance issues.

**Polaris 4-wheeler (\$10,089)** – Polaris 570 4-wheeler equipped to push snow. This would replace a 2012 4-wheeler.

**Polaris 4-wheeler (\$8,679)** – Polaris 570 4-wheeler for ballfield maintenance.

**Ball Field Conditioner (\$30,000)** – The current conditioner is over 15 years old. The best solution would be to have a conditioner at each sports complex, eliminating the need to drag a trailer daily.

**Replace Mahogany Park Tables (3) (\$4,200)** – The current rubber-coated tables have been burnt and cut by vandalism. The proposal is to replace tables with aluminum.

**Table & Chairs for Events (\$8,000)** – Purchase 200 chairs and 20- 8 f. tables for city events. An enclosed trailer was purchased last year that could house the table & chairs.

**Automated Sprinkler Control Boxes City-wide (\$205,000)** – City-wide sprinkler control could be operated remotely from a computer or phone; the automation would also be valuable for weather control watering. Staff will look at applying for a Central Utah Water Smart Water Grant.

**Discovery West Playground Replacement (\$150,000)** – The playground is in desperate need of replacement.

**Shade Covers for Discovery Ball Diamonds (\$300,000)** – Provide spectators shade and safety from foul balls.

**Kubota Tractor L-47 (\$60,000)** – The current tractor is 22 years old and in need of replacement. The proposed request for the L-47 is a larger model with backhoe and swiveling seat components.

**Enclosed Trailer (\$9,000)** – The trails trailer is too small to carry all equipment needed to maintain the trail system.

**Auto Ball Field Painter (\$60,000)** – The robot is programmed to paint lines for baseball, soccer, and football fields.

**Shade Covers for Shannon Ball Diamonds (\$300,000)** – Provide spectators shade and safety from foul balls.

## **Police**

**Ammunition (\$10,000)** – Purchase training ammunition.

**Crime Scene Photography Equipment (\$10,000)** – The current equipment is outdated and is in need of replacement.

**Flock LPR Cameras (\$19,800)** – License plate recognition systems (LPRs) use optical character recognition (OCR) algorithms to allow computer software to read vehicle license plates. The system would be used to help solve various crimes committed in the city.

**IA Pro (\$10,500)** – Industry standard software to track internal affairs cases and officer complaints. This software would assist the department in being compliant with its own policies.

**Staff Vehicle (\$35,000)** – Purchase one of the city's 2019 vehicle lease returns to be a backup when other vehicles are in the shop.

**Animal Control Officer Vehicle (\$15,000)** – The 2010 Animal Control Vehicle needs to be replaced. Purchase one of the city's 2019 vehicle lease return to repurpose. The department will sell the 2016 Ford Transit Wagon and use the proceeds toward purchasing the ACO vehicle.

## Recreation

**Rooftop HVAC Units (\$350,000)** – The Recreation Center has 21 Roof Top HVAC Units. The estimated life expectancy on those units is 15 years. Each unit varies in replacement cost. It would be prudent to start replacing 2 units a year, beginning with units in the poorest condition.

**Lobby Project (\$150,000)** – An amount of \$30,000 was budgeted two years ago to change the front desk configuration. The new project design is substantially more comprehensive and will greatly benefit the facility.

**Security System Upgrade (\$22,500)** – The current system only includes 4 cameras for both inside and outside. The system improvements would provide more visibility throughout the facility to watch for theft, first aid incidents, and other issues during programs.

**Upgrade & Remodel Manila Park Baseball Tower (\$25,000)** – Due to the tower's age, many items inside where staff operates need to be replaced. The remodel would include new windows, desks, chairs, flooring, lighting, and paint.

**Emergency Generator (\$50,000)** – The recreation center is often discussed as being a potential emergency shelter. It would be important to provide power in an emergency.

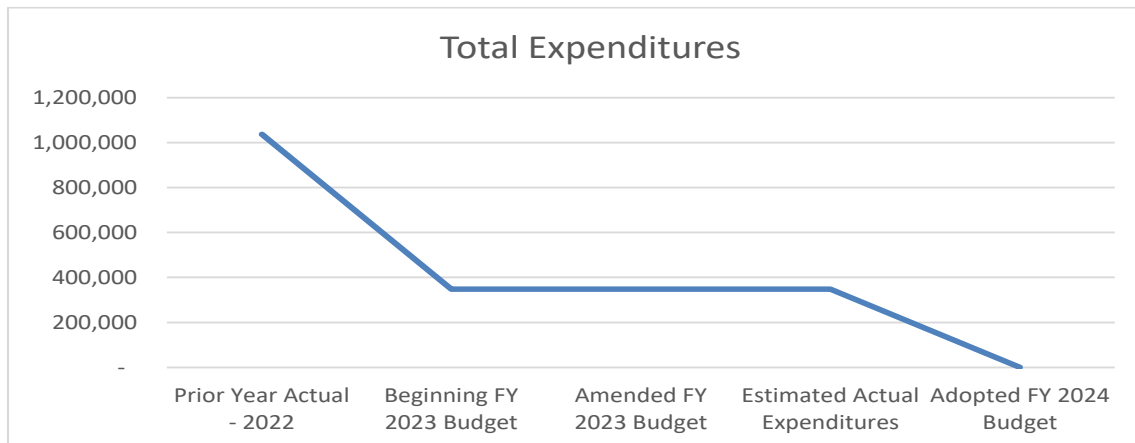
**Wave Drowning Detection System (\$10,140)** -This reliable, portable, and user-friendly system dramatically reduces the risk of a drowning event being missed.

**Pool Leveling Project (\$250,000)** – Due to the difficulty of leveling the pool without messing with the pool drain elevations, engineers are looking at placing what could be described as a boardwalk that will go around the entire perimeter of the pool. This boardwalk will allow the pool to drain properly while using the boardwalk feature to correct the overflow/ settling issues. This approach will allow us to correct the issue without undergoing major digging or invasive construction in the pool area.

# Impact Fees

State law allows cities to impose impact fees on new development for parks and roads to pay for all or a portion of the cost of providing the services to the new development.

	Prior Year Actual - 2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Recreation Impact Fees	324,457	300,000	300,000	78,385	100,000
Fire Impact Fees	-	-	-	-	-
Police Impact Fees	-	-	-	-	-
Road Impact Fees	1,207,639	500,000	500,000	250,560	200,000
Proceed from Land Sales	-	-	-	-	-
Interest	6,450	-	-	49,534	-
Transfer from Class C	-	-	-	-	-
<b>Total Revenues</b>	<b>1,538,545</b>	<b>800,000</b>	<b>800,000</b>	<b>378,479</b>	<b>300,000</b>
<b>Expenditures</b>					
Parks Projects	310,965	-	-	-	-
Fire & EMS Projects	-	-	-	-	-
Police Projects	-	-	-	-	-
Road Projects	378,198	-	-	-	-
Principal Payments	-	-	-	-	-
Interest Payments	-	-	-	-	-
Transfer to Debt Service	347,778	348,145	348,145	348,145	-
<b>Total Expenditures</b>	<b>1,036,941</b>	<b>348,145</b>	<b>348,145</b>	<b>348,145</b>	<b>-</b>
<b>Contribution to/(Use of) FB</b>	<b>501,604</b>	<b>451,855</b>	<b>451,855</b>	<b>30,334</b>	<b>300,000</b>
Beginning Fund Balance	649,092	1,150,695	1,150,695	1,150,695	1,181,030
<b>Ending Fund Balance</b>	<b>1,150,695</b>	<b>1,602,550</b>	<b>1,602,550</b>	<b>1,181,030</b>	<b>1,481,030</b>



# Debt Information

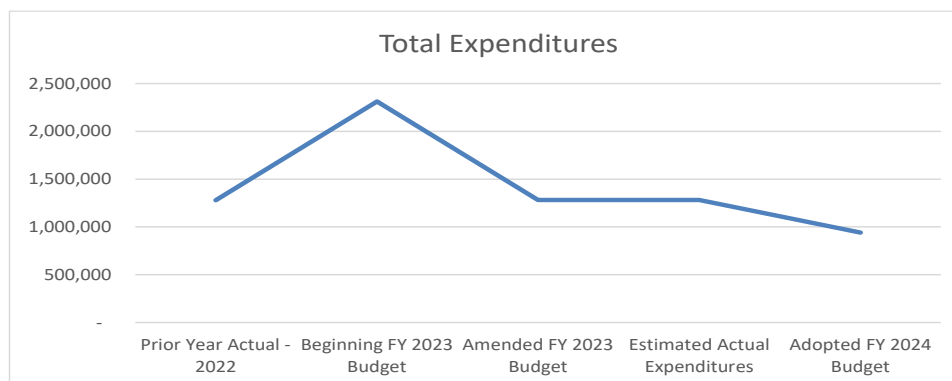




# Debt Service

This fund collects monies from property taxes and other departments to service debt for the General Fund Departments.

	Prior Year Actual - 2022	Beginning FY 2023 Budget	Amended FY 2023 Budget	Estimated Actual Expenditures	Adopted FY 2024 Budget
<b>Revenues</b>					
Property Tax Revenue	928,385	929,500	929,500	929,500	935,819
Interest	29,627	5,000	5,000	5,000	5,000
Misc Revenue	105	-	-	-	-
Donor Contribution	-	-	-	-	-
Transfer from General Fund	-	328,036	-	-	-
Transfer from Cemetery	-	-	-	-	-
Transfer from Storm Drain	-	-	-	-	-
Transfer from Road Impact	347,778	348,145	348,145	348,145	-
Transfer from Class C	-	702,390	-	-	-
<b>Total Revenues</b>	<b>1,305,895</b>	<b>2,313,071</b>	<b>1,282,645</b>	<b>1,282,645</b>	<b>940,819</b>
<b>Expenditures</b>					
Principal Payments	933,500	1,585,000	965,000	965,000	649,000
Interest on Bonds	342,660	395,035	312,645	312,645	286,819
Bond Agent Fees	2,160	5,000	5,000	3,500	5,000
Bond Issuance Costs	-	-	-	-	-
Bond Escrow Agent	-	-	-	-	-
Pipe Plant Project	-	328,036	-	-	-
Transfer to Capital Projects	-	-	-	-	-
-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,278,320</b>	<b>2,313,071</b>	<b>1,282,645</b>	<b>1,281,145</b>	<b>940,819</b>
<b>Contribution to/(Use of) FB</b>	<b>27,575</b>	<b>-</b>	<b>0</b>	<b>1,500</b>	<b>(0)</b>
Beginning Fund Balance	222,068	249,643	249,643	249,643	251,143
<b>Ending Fund Balance</b>	<b>249,643</b>	<b>249,643</b>	<b>249,643</b>	<b>251,143</b>	<b>251,143</b>



**Debt Security and Funding  
FY 2023-2024**

Series Name	Balance as of 06/30/2023	Security	Funding Source	Use of Funds	Maturity Date	Yield
2016 General Obligation Refunding Bonds	2,573,000	Property Taxes	Property Taxes	Community Center	10/1/2031	2.2099%
2017 General Obligation Bonds	6,965,000	Property Taxes	Property Taxes	Public Safety Buildings	4/1/2037	2.7236%
2021 Excise Bonds	5,265,000	Class C Revenues	Class C Revenues	Road Projects	6/15/2031	1.4000%
2022A Lease Revenue Bonds - LBA	35,000,000	Lease Revenues	Ticket Sales & Fundraising	The Ruth Theatre Project	1/2/2047	4.2800%
2023 Sales Tax	36,000,000	Sales Tax	Sales Tax	Cook Family Park, Cemetery expansion	12/1/2047	4.2100%
<b>Total Governmental Fund</b>	<b>85,803,000</b>					

**Enterprise Fund Debt**

2004 Water Revenue Bonds	262,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025	1.7000%
2006 Water Revenue Bonds	63,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026	1.7000%
2010 Water Revenue Bonds	517,000	Water Revenues	Water Revenues	Replace and Upsize Waterlines	12/1/2031	1.7539%
2015 Water Refunding Bonds	5,435,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2031	2.0927%
2016 Water Refunding Bonds	6,670,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2033	2.7000%
2019 Water Revenue Bonds	2,010,000	Water Revenues	Water Revenues	Battle Creeek Springs Project	12/1/2039	2.0000%
2020 Water Revenue Bonds	944,000	Water Revenues	Water Revenues	Secondary Water Filtration System	12/1/2044	1.0000%
2022 Water Revenue Bonds	5,000,000	Water Revenues	Water Revenues	Gateway Well	7/1/2043	1.6000%
2023 Water Revenue Bonds	3,825,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2039	1.0000%
2020 Storm Water Refunding Bonds	7,525,000	Storm Water Revenues	Storm Water Revenues	Grove Creek and Battle Creek Pipelines; Property	7/15/2038	1.15-2.20%
<b>Total Enterprise Fund</b>	<b>32,251,000</b>					

Total Debt 118,054,000

**Bond Rating Summary (as of 9/28/2022)**

	Moody's	S&P	Fitch	BAM Insured Rating
General Obligation Bonds		AA		
Sales Tax Revenue Bonds		AA		
Storm Water Revenue Bonds		A+		AA
Water Revenue Bonds		AA-	AA	AA

**Debt Service Schedules**

	FY 2023-2024			FY 2024-2025			FY 2025-2026			FY 2026-2027			FY 2027-2028		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
<b>Governmental Fund Debt</b>															
2016 General Obligation Refunding Bonds	254,000	54,057	308,057	260,000	48,377	308,377	265,000	42,576	307,576	276,000	36,598	312,598	285,000	30,399	315,399
2017 General Obligation Bonds	395,000	232,763	627,763	410,000	216,963	626,963	425,000	200,563	625,563	440,000	183,563	623,563	460,000	165,963	625,963
2021 Excise Bond	625,000	73,710	698,710	635,000	64,960	699,960	645,000	56,070	701,070	655,000	47,040	702,040	665,000	37,870	702,870
2022A Lease Revenue Bonds - LBA	-	1,506,322	1,506,322	913,000	1,498,000	2,411,000	953,000	1,458,924	2,411,924	995,000	1,418,135	2,413,135	1,038,000	1,375,549	2,413,549
2023 Sales Tax Bond	1,223,000	1,367,227	2,590,227	969,000	1,339,890	2,308,890	993,000	1,314,379	2,307,379	1,020,000	1,287,197	2,307,197	1,048,000	1,258,238	2,306,238
<b>Total Governmental Fund</b>	<b>2,497,000</b>	<b>3,234,079</b>	<b>5,731,079</b>	<b>3,187,000</b>	<b>3,168,189</b>	<b>6,355,189</b>	<b>3,281,000</b>	<b>3,072,511</b>	<b>1,634,208</b>	<b>3,386,000</b>	<b>267,200</b>	<b>1,638,200</b>	<b>3,496,000</b>	<b>234,232</b>	<b>1,644,232</b>
<b>Enterprise Fund Debt</b>															
2004 Water Revenue Bonds	86,000	4,454	90,454	87,000	2,992	89,992	89,000	1,513	90,513	-	-	-	-	-	-
2006 Water Revenue Bonds	19,000	1,071	20,071	20,000	748	20,748	20,000	408	20,408	4,000	68	4,068	-	-	-
2010 Water Revenue Bonds	51,000	14,011	65,011	53,000	12,629	65,629	54,000	11,192	65,192	56,000	9,729	65,729	57,000	8,211	65,211
2015 Water Refunding Bonds	510,000	207,200	717,200	530,000	186,400	716,400	555,000	164,700	719,700	575,000	142,100	717,100	600,000	118,600	718,600
2016 Water Refunding Bonds	530,000	172,935	702,935	540,000	158,490	698,490	560,000	143,640	703,640	570,000	128,385	698,385	595,000	112,658	707,658
2019 Water Refund Bonds	100,000	40,200	140,200	102,000	38,200	140,200	105,000	36,160	141,160	107,000	34,060	141,060	109,000	31,920	140,920
2020 Water Revenue Bonds	35,000	9,440	44,440	36,000	9,090	45,090	36,000	8,730	44,730	37,000	8,010	45,010	37,000	7,640	44,640
2022 Water Revenue Bonds	-	113,111	113,111	214,000	80,000	294,000	218,000	76,576	294,576	221,000	73,088	294,088	225,000	69,552	294,552
2023 Water Revenue Bonds	-	20,719	20,719	-	38,250	-	199,000	38,250	237,250	201,000	36,260	237,260	203,000	34,250	237,250
2020 Storm Water Refunding Bonds	450,000	281,600	731,600	400,000	268,850	668,850	415,000	256,625	671,625	430,000	241,800	671,800	450,000	224,200	674,200
<b>Total Enterprise Fund</b>	<b>1,781,000</b>	<b>864,741</b>	<b>2,645,741</b>	<b>1,982,000</b>	<b>795,649</b>	<b>2,739,399</b>	<b>2,251,000</b>	<b>737,794</b>	<b>2,988,794</b>	<b>2,201,000</b>	<b>673,500</b>	<b>2,874,500</b>	<b>2,276,000</b>	<b>607,031</b>	<b>2,883,031</b>



**PLEASANT GROVE CITY**

Legal Debt Margin Information  
 Last Ten Fiscal Years  
 (amounts expressed in thousands)

\$ 6,695,187  
 267,807  
 (9,538)

-  
(9,538)  
\$ 258,269

	Fiscal Year									
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Debt limit	\$ 83,756	\$ 95,064	\$ 106,773	\$ 116,647	\$ 129,414	\$ 143,156	\$ 164,143	\$ 180,141	\$ 196,792	\$ 267,807
Total net debt applicable to limit	(4,252)	(4,080)	(3,925)	(12,985)	(12,475)	(11,916)	(11,345)	(10,761)	(10,160)	(9,538)
Legal debt margin	\$ 79,504	\$ 90,984	\$ 102,848	\$ 103,662	\$ 116,939	\$ 131,240	\$ 152,798	\$ 169,380	\$ 186,632	\$ 258,269
Total net debt applicable to the limit as a percentage of debt limit	5.08%	4.29%	3.68%	11.13%	9.64%	8.32%	6.91%	5.97%	5.16%	3.56%

Source: Utah County Auditor's Office

Note 1: Debt margin applies only to general obligation bonds.

# Other Information



**PLEASANT GROVE CITY**  
 Operating Indicators by Function/Program  
 Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Building permits issued	372	*311	589	524	599	537	559	777	655	588
Building inspections conducted	3,387	*3,005	2,788	2,236	2,651	2,989	3,254	3,208	2,967	2,517
Police										
Physical arrests	1,409	1,241	1,034	1,120	1,176	1,115	1,066	1,684	850	930
Parking violations	2	-	123	-	155	177	99	185	224	105
Traffic violations	2,566	2,264	2,187	1,860	1,613	2,499	2,552	2,961	2,721	3,141
Fire										
Emergency responses	1,330	1,486	1,401	1,453	1,500	1,594	1,938	1,744	1,163	1,814
Number of Transports	579	494	578	574	601	619	698	674	709	711
Average Response Time (Minutes)	4:51	3:36	3:29	3:62	4:48	3:39	4:04	5:16	6:14	6:04
Other public works										
Potholes repaired (tons of asphalt)	478	500	650	2,100	889	1,235	33	48	25	30
Parks and recreation										
Daily program participants- Community Center	33,084	20,072	18,096	17,227	17,344	20,882	18,213	26,199	8,953	9,031
Community center admissions	169,744	190,511	207,133	208,954	222,636	207,315	176,227	182,913	288,264	309,043
Daily pool passes	-	-	-	1,111	**	13,616	15,461	19,965	8,048	14,726
Pool bulk tickets	-	-	-	3,372	**	2,064	1,203	-	-	-
Pool Punch Passes (took place of bulk tickets)	-	-	-	-	-	-	-	272	-	52
Pool admissions	-	-	-	24,274	47,863	32,431	35,884	43,378	11,032	12,575
Library										
Public service hours	-	-	-	3,248	3,248	3,248	2,195	3,328	3,328	3,328
Library visits	-	-	-	194,393	154,928	162,060	121,861	65,485	119,062	125,967
Material circulation	-	-	-	401,574	386,548	404,756	336,893	316,337	311,798	364,146
Library collection	-	-	-	117,000	107,736	165,243	319,289	278,501	319,106	407,479
Library programs	-	-	-	690	644	589	369	271	630	400
Library program attendance	-	-	-	26,577	22,463	22,763	14,595	6,312	14,482	13,855
Uses of wireless network	-	-	-	5,736	10,742	62,913	15,803	40,690	53,216	54,815
Water										
New connections	170	176	160	183	56	148	299	177	198	118
Culinary Water Breaks	127	140	106	190	200	96	76	63	110	113
PI Water Breaks	115	35	33	50	50	26	25	30	35	48
Culinary Water **	-	-	4,080	3,893	4,118	4,016	4,680	5,102	4,383	4,856
Pressurized Irrigation **	-	-	5,530	5,640	5,730	3,955	5,260	5,960	5,359	5,757

Source: Pleasant Grove City

\* Amounts restated from prior year

\*\* Correction made to reporting method

## Pleasant Grove City Employee Count

Full-time/ Part-time Government by Function/Program

Full-time/ Part-time Employees as of July 1, 2023

Function/Program	2019		2020		2021		2022		2023		2024	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>General Government</b>												
Management services	2	0	2	0	2	0	2	0	2	0	3	0
Finance	3	1	4	0	4	0	4	0	4	0	4	0
Planning	2	1	2	1	2	1	2	1	3	1	3	1
Building	2	1	2	1	2	1	2	1	3	1	3	0
Legal	3	0	3	0	3	0	3	0	3	0	3	0
Municipal Courts	1	3	1	2	1	3	1	3	1	3	2	1
Other	5	6	5	7	6	7	7	9	7	9	6	9
<b>Police</b>												
Officers	28	2	28	2	28	2	28	2	30	2	30	2
Civilians	8	27	9	15	5	15	4	15	4	15	4	15
<b>Fire</b>												
Firefighters and officers	15	31	15	33	15	33	15	33	17	33	18	33
Civilians	0	0	0	0	0	1	0	1	0	1	0	1
<b>Refuse Collection</b>												
<b>Other Public Works</b>												
Engineering	3	1	4	1	5	1	6	1	6	0	7	0
Streets	4	0	4	2	4	2	4	2	4	2	5	2
Storm Drain	4	0	4	1	4	1	4	1	4	1	4	1
Other	1	1	1	0	1	0	1	0	1	0	1	0
<b>Redevelopment</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Parks &amp; Recreation</b>	16	70										
Parks			12	32	13	32	13	32	14	32	15	32
Recreation			4	58	4	58	4	58	4	58	4	58
Library	3	28	4	28	4	28	4	24	4	24	4	24
Water/Sewer	11	2	10	2	10	2	11	2	11	2	12	3
<b>Total</b>	<b>111</b>	<b>174</b>	<b>114</b>	<b>185</b>	<b>113</b>	<b>187</b>	<b>115</b>	<b>185</b>	<b>122</b>	<b>184</b>	<b>128</b>	<b>182</b>



# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
----------------------------	---------------------------------

### BUSINESS LICENSING

#### Commercial/Industrial/Manufacturing

Commercial/Industrial/Manufacturing	\$75	\$75
Mobile Food Truck	\$100	\$100
Mobile Food Truck - Licensed in another city	\$25	\$25

#### Home Occupation

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

#### Temporary Use

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

#### Amusement Devices

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

#### Beer/Alcohol Licensing

Beer/Alcohol License Fee	\$100	\$100
Beer License (Class A or Class B)	\$200	\$200
Beer License (Class C)	\$300	\$300
Tavern	\$300	\$300
Packaging Agency	\$200	\$200
Manufacturing/Brewery	\$300	\$300
Full Service Restauraunt	\$300	\$300
Banquet - On premise	\$300	\$300
Temporary Beer/alcohol license	\$300	\$300



# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
----------------------------	---------------------------------

### CEMETERY

#### Grave Plot

Grave Plot	\$1,000/\$2,000	\$1,000/\$2,000
Infants/Babyland	\$1,000/\$2,000	\$1,000/\$2,000
Cremations (up to 8 per plot 2'x2')	\$1,000/\$2,000	\$1,000/\$2,000

#### Opening and Closing - Per Plot

Single	\$700/\$1,300	\$700/\$1,300
Double Deep 1st	\$1,700/\$2,300	\$1,700/\$2,300
Double Deep 2nd	\$900/\$1,500	\$900/\$1,500
Cremations	\$250/\$400	\$250/\$400
Infants	\$250/\$400	\$250/\$400
Infant Family Dig	\$100/\$100	\$100/\$100

#### Additional Fees

Holidays & Sundays	\$450	\$450
Saturdays	\$450	\$450
Weekday Overtime	\$450	\$450
Transfer Fee- Resident to Family or Resident per Plot	\$50	\$50
Transfer Fee- Resident to Non Resident per Plot	\$500	\$500
Headstone Inspection Fee	\$100	\$100

#### Disinterment

Under 4'	\$1,600 flat fee	\$1,600 flat fee
Over 4'	\$1,600 flat fee	\$1,600 flat fee
Double Deep	No longer allow	No longer allow

### COMMUNITY ARTS

#### Utah Children's Choir

Concert Choir - Yearly Fee	\$300	\$300
Concert Choir - Registration	\$60	\$60
Chorister Choir - Yearly Fee	\$280	\$280
Chorister Choir - Registration	\$60	\$60
Choir Camp - 3 Days	\$75	\$75



# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
----------------------------	---------------------------------

### COMMUNITY CENTER

#### Family Pass

Annual	\$361/\$434	\$361/\$434
Semi Annual	\$199/\$246	\$199/\$246
Monthly	\$46/\$55	\$46/\$55
Monthly (w/1-yr min and eft payment)	\$36/\$44	\$36/\$44

#### Couple Pass

Annual	\$272/\$340	\$272/\$340
Semi Annual	\$157/\$194	\$157/\$194
Monthly	\$36/\$38	\$36/\$38
Monthly (w/1-yr min and eft payment)	\$28/\$30	\$28/\$30

#### Senior Couple Pass

Annual	\$157/\$193	\$157/\$193
Semi Annual	\$94/\$110	\$94/\$110
Monthly	\$21/\$26	\$21/\$26
Monthly (w/1-yr min and eft payment)	\$17/\$20	\$17/\$20

#### Individual Pass

Annual	\$167/\$209	\$167/\$209
Semi Annual	\$94/\$121	\$94/\$121
Monthly	\$23/\$28	\$23/\$28
Monthly (w/1-yr min and eft payment)	\$18/\$22	\$18/\$22

#### Senior Individual Pass

Annual	\$89/\$110	\$89/\$110
Semi Annual	\$53/\$68	\$53/\$68
Monthly	\$13/\$15	\$13/\$15
Monthly (w/1-yr min and eft payment)	\$10/\$12	\$10/\$12

#### Student Pass

Annual	\$110/\$136	\$110/\$136
Semi Annual	\$63/\$83	\$63/\$83
Monthly	\$16/\$18	\$16/\$18
Monthly (w/1-yr min and eft payment)	\$12/\$15	\$12/\$15



# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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### COMMUNITY CENTER CONTINUED

#### Daily Admission Fees

	Current Fee	Adopted 2024 Fee
Adults (16-54 years old)	\$3.50	\$3.50
Youth (4-15 years old)	\$3.00	\$3.00
Seniors 55+	\$2.25	\$2.25
Track Only	\$1.25	\$1.25
Senior Track Only	\$0.75	\$0.75
Day Care	\$2.00	\$2.50

#### Auto pay cancellation fees

Individual	\$25	\$25
Couple	\$35	\$35
Family	\$50	\$50

#### Funshine - per month

Tues/Thurs - 2 hours	\$58	\$75
Mon/Wed - 2 hours	\$58	\$75
Tues/Thurs - 2.5 hours	\$70	\$95
Mon/Wed/Fri - 2.5 hours	\$93	\$115

#### Dance

School Year - Monthly Fee	\$32/\$47	\$40/\$55
School Year - Costume Fee	\$78	\$85
Summer Program Fee	\$27	\$80
Registration Fee	\$0	\$25
Costume Fee	\$0	\$85

#### Enrichment

Holiday Cooking Class - 6 per yr	\$20/\$22	\$25/\$27
Chef Cooking Class - 2 per yr	\$67/\$72	\$67/\$72
Summer Cooking - kids/toddlers - 8 weeks	\$11 per class	\$12/\$14
Kinder	\$66/\$81	\$66/\$81
Toddler Gym/Kids Gym	\$25	\$25
Summer Camp (price based on class supply need)	\$60/\$95 or \$75/\$110	\$60/\$95 or \$75/\$110
Summer Chef	\$50/\$55	\$67/\$72

#### Tumbling

Beginning	\$0	\$40
Intermediate	\$0	\$55
Advanced	\$0	\$70





# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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### COMMUNITY CENTER CONTINUED

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
Baby Sitting Class	\$40/\$45
Halloween Fest	Free
Fishing Club	\$21/\$28.50
Date Night	\$30 per couple
Tot and Kid Christmas Festival	\$15

### COMMUNITY DEVELOPMENT

#### Hearing Examiner

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

#### Building Fees

Culinary Meter Set - 3/4" Meter and 5/8" Meter	\$730	\$870
Culinary Meter Set - 3/4" Meter and 5/8" Meter (Meter setter installed)	\$400	\$720
Culinary Meter Set - 1" Meter	\$780	\$920
Culinary Meter Set - 1" Meter (Meter setter installed)	\$450	\$770
Culinary Meter Set - 1-1/2" Meter	N/A	\$1,090
Culinary Meter Set - 2" Meter	N/A	\$1,275
Culinary Meter Set - > 2" Meter	N/A	TBD
PI Meter Set - 1"	\$480	\$770
PI Meter Set - 1-1/2"	\$530	\$1,090
PI Meter Set - 2"	\$1,400	\$1,275
PI Meter Set - >2"	N/A	TBD

#### Site Plans

Commercial Site Plan	\$500 + \$20 per acre	\$500 + \$20 per acre
Amended Site Plan (minor)	\$100	\$100
Zoning Verification Letter	\$20/hour	\$20/hour

#### Conditional Use Permit

Commercial Use	\$300 (includes commercial use in residential)	\$300 (includes commercial use in residential)
Residential Use	\$150	\$150

#### Subdivisions

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



# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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### COMMUNITY DEVELOPMENT CONTINUED

#### Zoning Ordinance

	Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
Code Text Amendment	\$400 per chapter subsection or fraction thereof	\$400 per chapter subsection or fraction thereof
Rezoning	\$400 + \$10 per acre	\$400 + \$10 per acre

#### General Plan

	Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
Map Amendment	\$400 + \$10 per acre	\$400 + \$10 per acre
Plan Text Amendment	\$400 per section or fraction thereof	\$400 per section or fraction thereof

#### Special Meeting

	Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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.	\$500	\$500

#### GIS Maps

	Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
8.5" x 11"	\$2	\$2
11" x 17"	\$4	\$4
22" x 17"	\$15	\$15
24" x 36"	\$25	\$25
30" x 36"	\$35	\$35
Custom Maps	\$25	\$25

#### Code Enforcement Fines

	Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
Dirt, Rocks, Materials, etc. in Road	\$100	\$100
Excessive Weeds	\$50	\$50
Illegal Garage Sale Signs	\$50	\$50
Accumulation of Junk	\$100	\$100
Garbage Receptacle Removal	\$0	\$0

#### Other

	Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
Annexation	\$625 + \$10 per acre	\$625 + \$10 per acre
Street Vacation	\$500	\$500
Building Re-inspection Penalty Fee	\$58	\$58
Commercial Signage Review	\$100	\$100
Commercial Temporary Use Sign	\$20	\$20



# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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### FACILITY RENTAL

#### Seniors Center

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

#### Other Buildings

Classroom per Hour	\$35/\$55	\$35/\$55
Classroom Commercial per Hour	\$75/\$95	\$75/\$95
Classroom per Day	\$151/\$225	\$151/\$225
Classroom Commercial per Day	\$350/\$385	\$350/\$385
Multi-Purpose per Hour (A or B)	\$35/\$55	\$35/\$55
Multi-Purpose Room (A & B)	\$60/\$80	\$60/\$80
Multi-Purpose Commercial per Hour (A or B)	\$75/\$95	\$75/\$95
Multi-Purpose Commercial per Hour (A & B)	\$125/\$250	\$125/\$250
Kitchen & Classroom per Hour	\$35/\$55	\$35/\$55
Kitchen & Classroom Commercial per Hour	\$75/\$95	\$75/\$95
Kitchen & Classroom per Day	\$150/\$225	\$150/\$225
Kitchen & Classroom Commercial per Day	\$350/\$385	\$350/\$385
Deposit	\$150	\$150
Recreation Center Gymnasium (Full)	\$70/\$90	\$70/\$90
Recreation Center Gymnasium (Half)	\$35/\$55	\$35/\$55
Hourly Staffing Fee (When applicable)	\$15	\$30

#### Rodeo Ground Rental

Half Day Rental	\$175/\$225	\$175/\$225
Full Day Rental	\$350/\$500	\$350/\$500
Deposit	\$200	\$200
Lights per hour	\$75	\$75
Work Arena	\$200	\$200
Tractor for Grooming	\$0	\$130
Watering - use of our hose	\$0	\$50
Watering - use of water truck	\$0	\$135 per load

# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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**FIRE**

**Ambulance**

	Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
Ambulance Fees	As Set By the State of Utah Code Annotated Title 26-8a- 403 & Administrative Rule R426-8-2	As Set By the State of Utah Code Annotated Title 26-8a- 403 & Administrative Rule R426-8-2
Ambulance Coverage (Standy-by)	\$60/hour	\$60/hour
Personnel - FF/paramedic	\$25/hour	\$25/hour

**Trainings**

	Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
City Employees		
Adult & Pediatric CPR/AED	\$5 per person	\$5 per person
Hands only COR & Stop the Bleed	Free	Free
PG Schools - Hands only CPR and Stop the Bleed	Free	Free
Community Classes		
Hands only CPR & Stop the Bleed	Free	Free
Adult & Pediatric CPR/AED Certification	\$50 per person	\$50 per person
Business & Group Classes		
Hands only and AED	Free	Free
Hands only and Stop the Bleed	\$50 per class	\$50 per class
First Aid Certification	\$40 per person	\$40 per person
Adult CPR/Aed Certification	\$40 per person	\$40 per person
Adult & Pediatric CPR/AED Certification	\$50 per person	\$50 per person
Adult & Pediatric First Aid/CPR/AED Certification	\$70 per person	\$70 per person
Basic Life Support Certification	\$70 per person	\$70 per person

**Fire Services**

Fire Engine Coverage (Stand-by)	\$257/hour	\$257/hour
Personnel - FF/paramedic	\$25/hour	\$25/hour

**Fire Service - Wildland**

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



# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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### FIRE CONT.

#### Fire Services - Inspections

Initial Inspection	\$0	\$0
Re-Inspections due to Noncompliance	\$100	\$100
Solar Review	\$20	\$20
Child/Daycare/Preschool	\$25	\$25
Assisted Living/Nursing Home	\$50	\$50
After Hours Inspection/Hour (2 hour minimum)	\$75	\$75
Out of City Food Truck Inspection	\$50	\$50

#### Fire Services - False Fire Alarms

First Three Calls	\$0	\$0
Fourth Call	\$50	\$50
Fifth Call	\$75	\$75
Sixth through Ninth Call	\$100	\$100
Tenth & Over Call	\$250	\$250

### GENERAL GOVERNMENT FEES

Returned Check Fee	\$20	\$20
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### Election Fees

Declaration of Candidacy	\$35	\$35
Nominating Petition	\$35	\$35
Write In Candidate	\$35	\$35

### Historical Commission

PG History Volume I	\$26	\$26
PG History Volume II	\$45	\$45
PG History Volume III	\$15	\$15
Walking Tour Booklet	\$3	\$3

### LIBRARY

Library Card	\$0/\$80	\$0/\$80
VHS/DVD/Discovery Bags (Overdue per Day)	\$0	\$0
Overdue Book Fines per Day	\$0	\$0
Lost Items (Replacement value plus)	Replacement value	Replacement value
Lost Library Card	\$2	\$2
Interlibrary Loan Fee	\$4	\$4
Lamination	\$0	\$0
Copies (B&W/color)	\$0.10/0.50	\$0.10/0.50
Guest Pass for Non-Resident	\$1	\$1



# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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### PARKS

#### Park Pavilion Rental

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

#### Sports Field Rental

Half Day	\$75/\$150	\$75/\$150
Full Day	\$125/\$250	\$125/\$250
Deposit	\$150	\$150
Lights per Field	\$50	\$50
Field Prep per Field	\$50	\$50
Facility Supervisor per hour	\$30	\$30

### POLICE

Fingerprinting	\$10/\$25	\$10/\$25
Police Clearance Reports	\$5	\$5
Traffic Accident Reports	\$10	\$10
Insurance Reports	\$10	\$10
Records Request - First 15 min	\$0	\$0
Records Request - Over 15 min (per hour or fraction thereof)	\$35/hour	\$35/hour
Special Event - Security/Traffic Control	\$50 per officer	\$75 per officer

### PUBLIC WORKS

#### Inspection Fees

Construction Inspection	3% of Construction Bond	3% of Construction Bond
PW Director	\$100/per hour	\$110/per hour
City Engineer	\$90/per hour	\$100/per hour
Engineer	\$70/per hour	\$80/per hour
Engineer Inspector	\$60/per hour	\$70/per hour
Engineering Intern	\$20/per hour	\$30/per hour
PW Superintendent	\$75/per hour	\$85/per hour
PW Foreman	\$60/per hour	\$70/per hour
PW Operator 1 & 2	\$50/per hour	\$60/per hour
Engineering Consultant( Civil, Structural, Geotechnical or GIS)	Amount billed by Consultant for work performed	Amount billed by Consultant for work performed

# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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**PUBLIC WORKS CONTINUED**

**Other Fees**

	Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
Hydrant Meter Rental (\$2,500 Deposit)	\$50/per month	\$50/per month
Hydrant Water Usage	\$2.50/1,000 gal	\$3.25/1,000 gal
Curb Pins	\$4	\$4
Storm Water Decals	\$2.50	\$2.50
Sand Bags	\$1 bag/\$3 filled bag	\$1 bag/\$3 filled bag
Bond Release - 3rd or more request	\$150	\$150

**Construction Fees**

Street Excavation Permit (up to 6 months)	\$125	\$162
Permit Extension (up to 6 month intervals)	\$125	\$162
Land Disturbance Permit (for 10,000 sq. ft.)	N/A	\$50
Traffic Control Plan Review Fee	\$40	\$50
Asphalt Patch - Road PCI > 70 (100 SF MIN)	\$250	\$325
Asphalt Patch - Road PCI < 70 (100 SF MIN)	\$100	\$130
Asphalt Patch - Road PCI > 70 (EACH 100 SF ABOVE INITIAL)	\$100	\$130
Asphalt Patch - Road PCI < 70 (100 SF ABOVE INITIAL)	\$40	\$52
Asphalt Patch in Road with Sealcoat (per SF)	\$0.25	\$0.30
Crack seal & Sealcoat per square yard (SY)	\$2.50	\$3.00
Directional Boring (per LF)	\$0.25	\$0.30
Pothole	\$25	\$30
Existing Curb and Gutter Replacement (per LF)	\$0.50	\$0.65
Existing Sidewalk Replacement (per SF)	\$0.20	\$0.26
Driveway Inspection (per driveway)	\$100	\$130
Street Light Power Cost (per light)	\$40	\$52
After hours Inspection	\$60	\$78
Working without a permit	\$500	\$650
Local Street Closure (per day/per lane/per block)	\$50	\$65
Arterial Street Closure (per day/per lane/per block)	\$100	\$200

**RECORDS REQUESTS**

8.5" x 11" Single Sided	\$0.25	\$0.25
8.5" x 11" Double Sided	\$0.50	\$0.50
11" x 14"	\$0.75	\$0.75
11" x 17"	\$1.00	\$1.00
8.5" x 11" Color	\$2	\$2
11" x 17" Color	\$4	\$4
22" x 17" Color	\$8.50	\$8.50
36" x 24" Color	\$15	\$15
42" x 36" Color	\$25	\$25
PDF Scan Copy 24" x 36" Plan Sheet/24"x36" Black & White Plan Sheet	\$10	\$10
Certified Copies	\$5	\$5
First 15 min	\$0	\$0
Over 15 min (per hour or fraction thereof)	\$35/hour	\$35/hour



# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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### RECREATION

#### Adult Sports

Coed Slow Pitch	\$497	\$500
Fast Pitch	\$785	\$785
Fast Pitch Tournament	\$392	\$400
Men's Basketball (spring)	\$523	\$530
Men's Basketball (winter)	\$602	\$605
Men's Slow Pitch (spring)	\$602	\$605
Men's slow Pitch (fall)	\$497	\$605
Pickleball Tournament	\$41	\$40
Tennis Camp	\$50/\$70	\$50/\$70
Volleyball	\$280	\$300
Volleyball Tournament	\$60	\$60

#### Youth Sports

Baseball (Mustang 3-4 grade)	\$84/\$104	\$85/\$105
Baseball (Pinto 5-6 grade)	\$84/\$104	\$85/\$105
Baseball (Pony 7-8 grade)	\$105/\$125	\$105/\$125
Baseball (Colt 9-12 grade)	\$105/\$125	\$115/\$135
Basketball Camp (1-4 grade)	\$55/\$70	\$55/\$70
Basketball Camp (5-6 grade)	\$55/\$70	\$55/\$70
Basketball Camp (7-9 grade)	\$65/\$80	\$65/\$80
Coach Pitch	\$30/\$45	\$40/\$55
Cross Country	\$48/\$68	\$50/\$70
Flag Football (1-2 grade)	\$42/\$62	\$45/\$65
Flag Football (3-4 grade)	\$42/\$62	\$45/\$65
Flag Football (5-6 grade)	\$47/\$67	\$50/\$70
Flag Football (7-9 grade)	\$47/\$67	\$50/\$70
Flag Football (10-12 grade)	\$47/\$67	\$50/\$70
Futsal	\$37/\$57	\$37/\$57
Golf (7 & Under)	\$36/\$55	\$36/\$55
Golf (8 & Older)	\$67/\$87	\$67/\$87
Golf (Intermediate/Advanced)	\$88/\$108	\$88/\$108
Golf (Mothers)	\$67/\$87	\$67/\$87
Itty Bitty Ball	\$29/\$43	\$29/\$43
2nd Grade Basketball	\$42/\$62	\$42/\$62
Jr Jazz Bball (3rd Boys/3rd-4th Girls)	\$46/\$66	\$50/\$70
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	\$52/\$72	\$60/\$80
Jr Jazz Bball (6th Boys)	\$63/\$83	\$70/\$90
Jr Jazz Bball (7th-8th Boys and Girls)	\$63/\$83	\$70/\$90
Jr Jazz Bball (9th - 12th Boys)	\$77/\$97	\$80/\$100
Jr Jazz Bball (9th - 12th Girls)	\$77/\$97	\$80/\$100





# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

	Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
<b>RECREATION CONTINUED</b>		
K-1st JR Jazz	\$42/\$62	\$46/\$66
Machine Pitch (8 - 9 yr olds)	\$38/\$58	\$45/\$60
Soccer (Pre-K)	\$35/\$50	\$35/\$50
Fall Soccer (1-2 grade)	\$42/\$62	\$42/\$62
Fall Soccer (3-4 grade)	\$42/\$62	\$42/\$62
Fall Soccer (5-6 grade)	\$47/\$67	\$47/\$67
Fall Soccer (7-8 grade)	\$47/\$67	\$47/\$67
Spring Soccer	\$47/\$67	\$47/\$67

### Youth Sports

Softball (10 & Under)	\$44/\$64	\$45/\$65
Softball (12 & Under)	\$63/\$83	\$65/\$85
Softball (14 & Under)	\$63/\$83	\$65/\$85
Softball (17 & Under)	\$63/\$83	\$65/\$85
T-Ball	\$31/\$46	\$35/\$50
Tennis (Lessons)	\$40/\$57	\$40/\$57
Tennis (CUTA Tennis Team)	\$95/\$115	\$95/\$115
Track & Field	\$47/\$67	\$47/\$67
Volleyball (3-4 grade)	\$41/\$61	\$41/\$61
Volleyball (5-6 grade)	\$41/\$61	\$41/\$61
Volleyball (7-9 grade)	\$47/\$67	\$47/\$67
Volleyball (10-12 grade)	\$47/\$67	\$47/\$67
Volleyball Camp (7-10 yr old)	\$35/\$53	\$35/\$53
Volleyball Camp (11 & older)	\$40.\$60	\$40.\$60

### SWIMMING POOL

#### Passes

Family Full Season	\$188/\$277	\$200/\$290
Family Even/Odd Season	\$126/\$199	\$135/\$210
Individual Full Season	\$99/\$151	\$105/\$160
Senior Individual Resident	\$52	\$55
Senior Individual Non Resident	\$78	\$80



# Pleasant Grove

Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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### SWIMMING POOL CONTINUED

#### Discount Tickets

Aerobic/Lap Punch Pass	\$10	\$25
Senior Aerobic/Lap Punch Pass	\$25	\$25
10 Punch Pass	\$42	\$50
25 Punch Pass	\$102	\$125
50 Punch Pass	\$195	\$250

#### General Admission

0-1 year old	Free	Free
2-3 year old	\$1.00	\$1.00
4 years and up	\$5	\$5
Seniors 55 +	\$2.50	\$2.50

#### Time Specific Swim

Morning	\$2	\$3
Evening	\$0	\$5
Seniors 55 +	\$1 (for classes only)	\$1 (for classes only)

#### Swim Team

Per Each Swimmer	\$105/\$125	\$105/\$125
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#### Swim Lessons

Per Each Swimmer	\$36/\$41	\$40/\$45
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#### Rentals

1 Hour up to 100 People	\$350	\$400
2 Hours up to 100 People	\$500	\$550
Saturdays 9am - 12pm	\$650	\$700

#### Groups

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

#### Special Events/Pricing

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

#### Merit Badge Classes

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

#### Resident Family

Resident Everyday / Annual Pass	\$518	\$518
Resident Everyday / Annual Pass w/Discount	\$487	\$487
Odd-Even / Annual Pass	\$467	\$467
Odd-Even / Annual Pass w/Discount	\$365	\$365

#### Non Resident Family

Everyday / Annual Pass	\$685	\$685
Everyday / Annual Pass w/Discount	\$548	\$548
Odd-Even / Annual Pass	\$609	\$609
Odd-Even / Annual Pass w/Discount	\$487	\$487

# Pleasant Grove



Utah's City of Trees

## PLEASANT GROVE CITY FEE SCHEDULE

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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**UTILITIES**

**Residential Water**

Base Fee (Includes 5,000 gal)	\$25.54	\$26.05
Base Fee (Abatement Rate)	\$20.43	\$20.84
5,001 to 10,000 gal (per 1,000 gal)	\$3.10	\$3.16
10,001 to 15,000 gal (per 1,000 gal)	\$4.52	\$4.61
15,001 to 50,000 gal (per 1,000 gal)	\$6.57	\$6.70
50,001 and above (per 1,000 gal)	\$7.75	\$7.90

**Commercial Water**

Base Fee (Includes 5,000 gal)	\$25.54	\$26.05
5,001 to 10,000 gal (per 1,000 gal)	\$3.10	\$3.16
10,001 to 15,000 gal (per 1,000 gal)	\$3.36	\$3.43
15,001 to 50,000 gal (per 1,000 gal)	\$3.62	\$3.69
50,001 to 100,000 gal (per 1,000 gal)	\$3.87	\$3.95
100,001 and above (per 1,000 gal)	\$4.12	\$4.20

**Residential Water - No Access to Secondary/PI - North of Canal**

Base Fee (Includes 90,000 gal)	\$67.66	\$69.01
90,001 and above (per 1,000 gal)	\$3.10	\$3.16

**Residential Water - No Access to Secondary/PI - South of State Street**

Base Fee (Includes 5,000 gal)	\$25.54	\$26.04
5,001 to 10,000 gal (per 1,000 gal)	\$3.10	\$3.16
10,001 to 15,000 gal (per 1,000 gal)	\$3.36	\$3.43
15,001 to 50,000 gal (per 1,000 gal)	\$3.62	\$3.69
50,001 to 100,000 gal (per 1,000 gal)	\$3.87	\$3.95
100,001 and above (per 1,000 gal)	\$4.12	\$4.20

**Pressurized Irrigation**

<b><u>Residential Rates</u></b>		
Under .50 Acre	\$39.07	\$42.92
.50 Acre to .99 Acre	\$47.39	\$51.24
1 Acre and Above	\$55.68	\$59.53
Additional Water Surcharge	\$0.00	\$0.00
Abatement Rate	80% of Standard Rate	80% of Standard Rate
<b><u>Commercial Rates</u></b>		
<b>For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses</b>		
Base Fee	\$55.68	\$59.53
Per Sq Ft ('000s)	\$0.000860	\$0.000940
- Area over 1.50 Acres		



Pleasant Grove  
Utah's City of Trees  
**PLEASANT GROVE CITY FEE SCHEDULE**

Current Fee Res/Non Res	Adopted 2024 Fee Res/Non Res
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**UTILITIES CONTINUED**

**Storm Drain**

Monthly Fee per ESU	\$17.04	\$22.35
Base Fee (Abatement Rate)	\$13.63	\$17.88
MS4 LID Residential Development Fee (per cubic ft of retained volume)	\$6.67	\$8.67

**Sewer**

Monthly Base Fee	\$18.59	\$18.59
Monthly TSSD Base Fee	\$7.96	\$8.00
Base Fee (Abatement Rate)	\$21.24	\$21.27
Usage (per 1,000 gal)	\$2.32	\$2.32
Inoperable Water Meter - 1/2 TSSD Consumption Service Charge	\$6.96	\$6.96

**Solid Waste**

Garbage - 1st Can	\$12.71	\$13.35
Garbage - Additional Can	\$9.58	\$10.06
Recycling	\$7.10	\$7.46

**Shutoff/Connection Fees**

New Connection Fee per Unit	\$30.00	\$40.00
Unlawful Opening of Meter Box	\$50.00	\$65.00
Late Penalty	\$10.00	\$15.00
Employee Dispatch Fee	\$20.00	\$25.00
Reconnection Fee	\$50.00	\$65.00
After Hours Service Restoration Fee (Reconnection Fee is independent)	\$0.00	\$100.00

**Drought Relief**

Temporary Fee	\$0.80	\$0.00
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**Utility Transportation Fee**

Residential	\$8.45	\$6.76
Residential (Abatement Rate)	\$6.76	\$5.41
Commercial - Tier 1	\$41.27	\$33.02
Commercial-Tier 2	\$236.05	\$188.84

# Fox Hollow Golf Course

## Budget and Anticipated Costs

	2022 Actual	2023 Budget
<b>Revenue</b>		
Green Fees	553,489	389,475
Golf Cart Rental	285,749	175,762
Driving Range	227,232	159,212
Pass Fees	258,389	181,500
Pro Shop	511,663	294,000
Events & Concessions	44,106	24,500
Snack Bar	159,420	99,000
Rent	3,000	1,820
<b>Total Revenue</b>	<b>2,043,048</b>	<b>1,325,269</b>
<b>Expenses</b>		
Merchandise	387,729	211,840
Labor	828,262	497,664
Supplies and Maintenance	183,467	122,750
Equipment	94,974	43,250
General Overhead	144,907	105,615
Depreciation	315,356	188,419
Building	107,841	57,431
Snack Bar	188,196	98,675
<b>Total Expenses</b>	<b>2,250,732</b>	<b>1,325,644</b>
<b>Operating Loss</b>	<b>(207,684)</b>	<b>(375)</b>
Nonoperating Revenue (Expense)	(48,483)	(21,750)
Member-City Contributions	705,000	690,000
<b>Change in Net Position</b>	<b>448,833</b>	<b>667,875</b>

## Cash Infusions from Member Cities

	Total Cost	Pleasant Grove Cost
Debt Service, Operations, Equipment & Capital	705,000	235,000
<b>Total</b>	<b>705,000</b>	<b>235,000</b>

# Glossary of Terms

**Ad Valorem Tax:** A tax calculated “according to the value” of property. Such a tax is based on the assessed valuation of real property and, in certain cases, on a valuation of tangible personal property. The tax is a lien on the property enforceable by seizure and sale of the property.

**Assessed Valuation:** The appraised worth of property as set by a taxing authority through assessments for purposes of ad valorem taxation. The method of establishing assessed valuation varies from state to state, with the method generally specified by state law.

**Balanced Budget:** Defined as anticipated revenues equally expenditures.

**Bond:** A security that represents an obligation to pay a specified amount of money on a specific date in the future, typically with period principal and interest payments.

**Capital Improvement Plan (CIP):** The plan is generally a 5-year plan of major, nonrecurring facility and infrastructure expenditures that expand or improve the City’s physical assets.

**Capital Project Fund:** Accounts for the financial resources to be used for the acquisition or construction of the major capital facilities of the government.

**Debt Service:** The amount necessary to pay principal and interest requirements on outstanding obligation for a given year or series of years.

**Debt Service Fund:** Accounts for accumulation of financial resources for the payment of principal and interest on the City’s general obligation debt.

**Enterprise Funds:** Account for operations that are financed and operated in a manner similar to private business enterprises.

**Expenses:** Costs incurred for personnel, operational, non-operating, capital and transfers out.

**Fund Balance:** The difference between assets and liabilities reported in a fund.

**General Fund:** The government’s primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

**General Obligation Debt:** Debt that is secured by a pledge of the ad valorem taxing power of the issuer.

**Revenues:** Monies collected to provide services and meet operational needs.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from a designated revenue source or enterprise fund.

**Special Revenue Fund:** Accounts for resources legally restricted to expenditures for specified for current operating purposes and for the enforcement of special services and activities.

**Truth in Taxation:** In order to understand property tax in Utah it is necessary to understand a section of Utah Law known as “Truth in Taxation.” The County is responsible for administering property taxes and each June it submits to the cities a certified tax rate that would generate the same amount of revenues as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue to increased valuation of existing property. If the City choose to adopt a tax rate higher than the certified rate, state law has very specific requirements.

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