ADOPTED BUDGET

FY 2024 - 2025



*Photo provided by Drew Armstrong

www.plgrove.org

Pleasant Grove
Utah's City of Trees

PLEASANT GROVE CITY, UTAH

Pleasant Grove City

State of Utah

Final Budget

Fiscal Year July 1, 2024 to June 30, 2025



Elected Officials

Mayor Guy Fugal

Dianna Andersen	Eric Jensen	Cyd LeMone	Steve Rogers	Todd Williams

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, 2023



Executive Director

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Honorable Mayor, City Council Members, and Citizens,

We are pleased to present the budget for the 2024-2025 fiscal year. This balanced budget is designed to maintain the city's current service levels while actively planning for future growth. The budget process began with our planning session in February, followed by several in-depth meetings with the Mayor, City Council, and each department to align their operational needs with our available resources. We remain committed to strategically and transparently allocating our resources, with the overall goal of delivering the exceptional services our residents rely on. This budget document serves as a resource for the public, providing key information about our strategic priorities and the allocation of revenue sources.

First and foremost, the FY24-25 budget does not include any new property tax increases. This year's budget forecasts General Fund revenues (excluding transfers/fund balance) at $23,229,873 with total governmental revenues of $30,293,039. Additionally, revenues from proprietary funds, primarily from City-operated utilities, are estimated at $21,944,381. The City is committed to managing these funds with fiscal responsibility and transparency.

The following sections will highlight key issues addressed in the FY24-25 Budget:

Revenues

Sales tax revenues in Pleasant Grove are expected to continue their positive trend, reaching $10,124,364 in FY24-25. This approximate 5% year-over-year increase compared to FY23-24 reflects the commitment of our city, residents, and business community to supporting Pleasant Grove's growth and development.

Enterprise Funds

Enterprise Funds support "business-like" operations and services provided by the city. To meet operational and infrastructure needs, utility rates will increase as follows:

- **Water**: 3% increase, averaging $1.07 per month.
- **Storm Drain**: 3% increase, averaging $0.67 per month.
- **Sewer**: 7.7% increase, averaging $3.48 per month, due to operational costs passed on by the Timpanogos Special Service District.
- **Sanitation**: 3% increase, averaging $0.62 per month, to cover operational costs passed on by Republic Services.

Employee Costs

Recruiting and retaining a professional workforce remains a top priority for Pleasant Grove City. To remain competitive, we have implemented a 5.35% pay increase for all full-time City employees, and $134,081 has been allocated for part-time/seasonal wage increases. With the expected completion of the Cook Family Park, two new Park Operator positions have been created. Additionally, a fire wage study has been conducted to bring our Fire and EMT employees' compensation up to market standards.

The resourcefulness and dedication of our employees enable the City to achieve more with fewer staff. I believe these increases strike the right balance between fairly compensating our employees and minimizing the financial impact on the budget.

Capital Equipment and Projects

A total of $3,812,868 from the General Fund has been allocated for capital projects, with the largest portion going towards the Veterans' Memorial Pool renovation project. This facility, in use for over 29 years, requires several updates, including pool settling corrections, upgraded mechanical equipment, a new pool deck, and a new water feature.

Significant investments have been made in recent years to update our roadway infrastructure, and this budget includes an additional $5,625,000 for roadway improvements. Other capital expenditures include $4,130,000 for water infrastructure projects, $1,300,000 for sewer projects, and $700,000 for storm drain projects.

Budget Planning and Management

The City's Budget Management Guidelines are integral to the budget process, providing targets for debt management, personnel costs, and fund balance. These guidelines assist in compiling the budget according to sound fiscal management practices.

Included in the budget are 5-year projections for all Enterprise Funds. These projections offer a forward-looking analysis of the City's utility functions, allowing for accurate evaluation and alignment of current and future utility rates based on anticipated operational, capital, debt service, and other expenditures.

Conclusion

Pleasant Grove City's financial standing is strong. We remain committed to prioritizing economic development to grow our tax base and provide additional commercial, retail, and specialty dining options for residents. We have much to look forward to in FY24-25, including the completion of Cook Family Park, the opening of The Ruth and Nathan Hale Theater, and the reopening of the Veterans' Memorial Pool.

Thank you to our citizens for their support, and to the City staff for their hard work and dedication to our community.

Respectfully,



J. Scott Darrington
City Administrator

Mayor & City Council

Mayor Guy Fugal



City Council Members



Dianna Andersen



Eric Jensen



Cyd LeMone

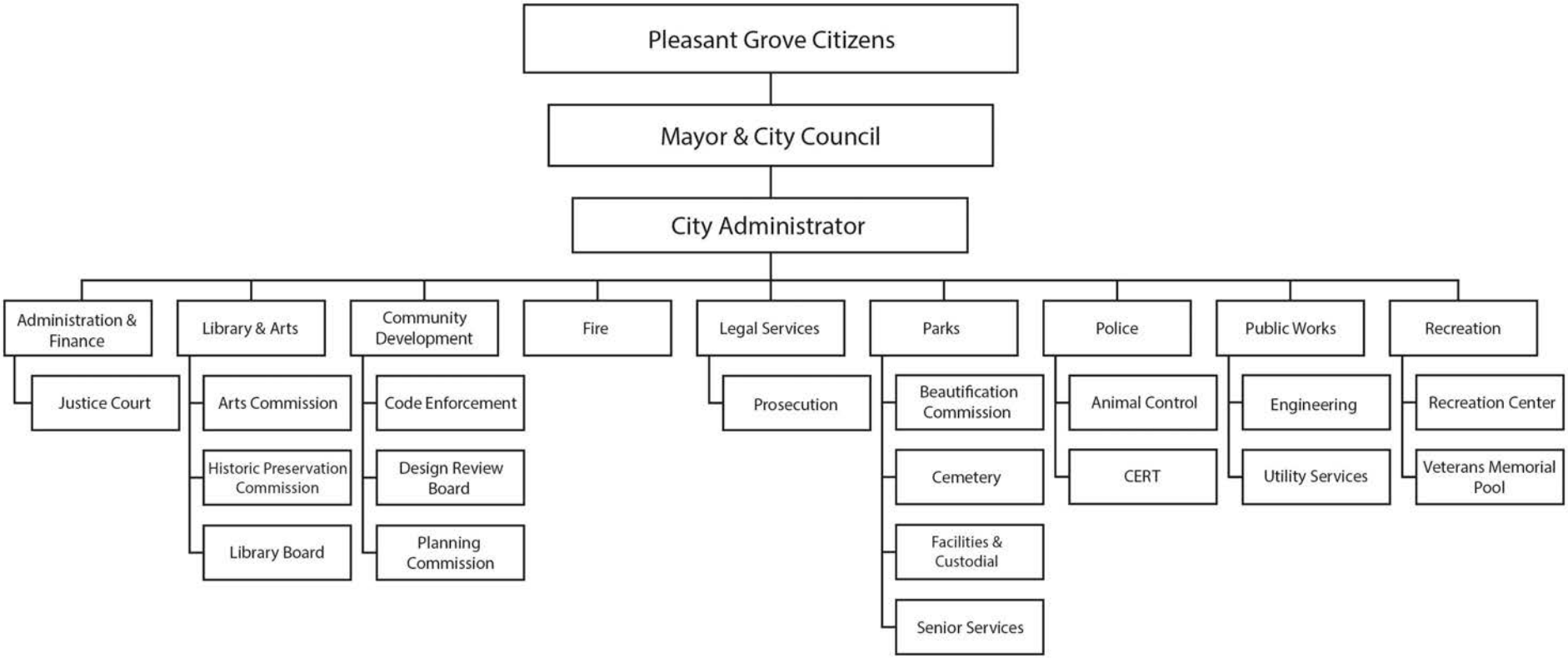


Todd Williams



Steve Rogers

Pleasant Grove City Organization Chart



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

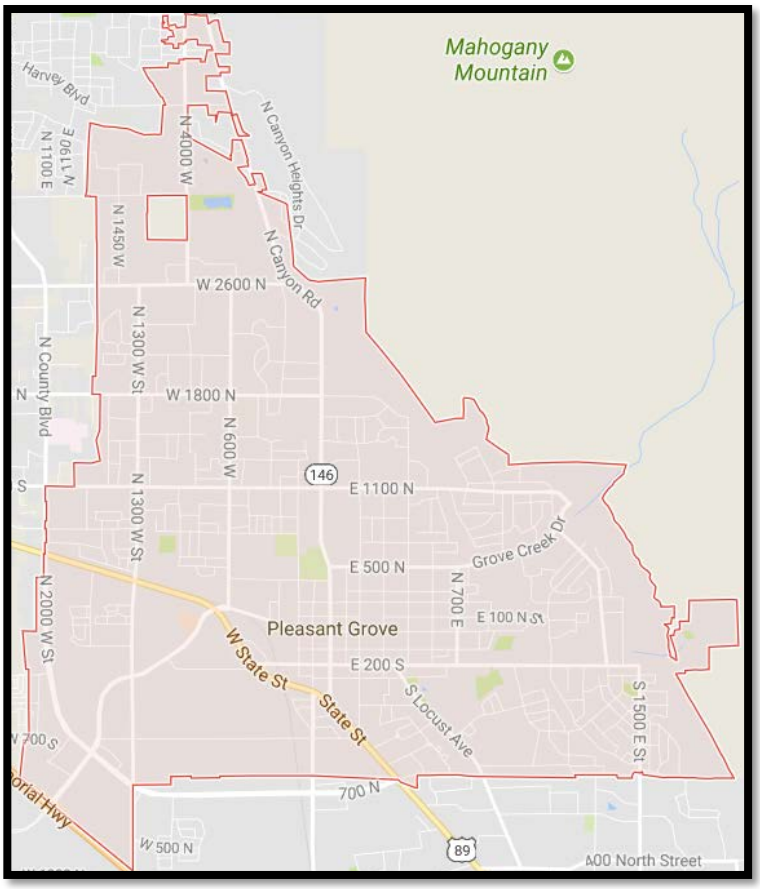


Pleasant Grove
Utah's City of Trees

Community Profile

Geography

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



Form of Government

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

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

Pleasant Grove History

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

The city was originally called Battle Creek, named for a battle which took place near there in 1849 between settlers and a small band of Ute Indians. The settlers later decided they needed a more uplifting name and began calling their town Pleasant Grove after a grove of cottonwood trees located between Battle Creek and Grove Creek, near the current-day intersection of Locust Avenue and Battle Creek Drive. A monument with a plaque describing this battle is located at 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 80% 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 FY2025 Budget Timeline

December 2023

- Review revenue forecasts
- Analyze FY2023 audited financials for available capital monies

January 2024

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

February 2024

- February 9 – 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 2024

- March 19 –Capital/Operating budgets
- Update revenue forecasts

April 2024

- Proposed budget worksheets are prepared based on recommendations from March budget work session
- Final review of capital/operational requests with directors and administration
- April 9 - Utility/Fee budget discussion
- April 23 – Budget discussion wrap-up
- Finance to prepare final proposed documents to be presented to Municipal Council

May 2024

- May 7 – Tentative presented and adopted by the Municipal Council
- Additional Budget Discussion(s) as needed

June 2024

- Budget to be adopted per State Code if not holding a Truth in Taxation hearing by June 30
  - June 4 – Discussion and Public Hearing
  - June 24 – Discussion and Final Budget Adoption

July 2024

- Submit budget to Utah State Auditor's office

August 2024

- Submit to GFOA for certification

Revenue & Taxation

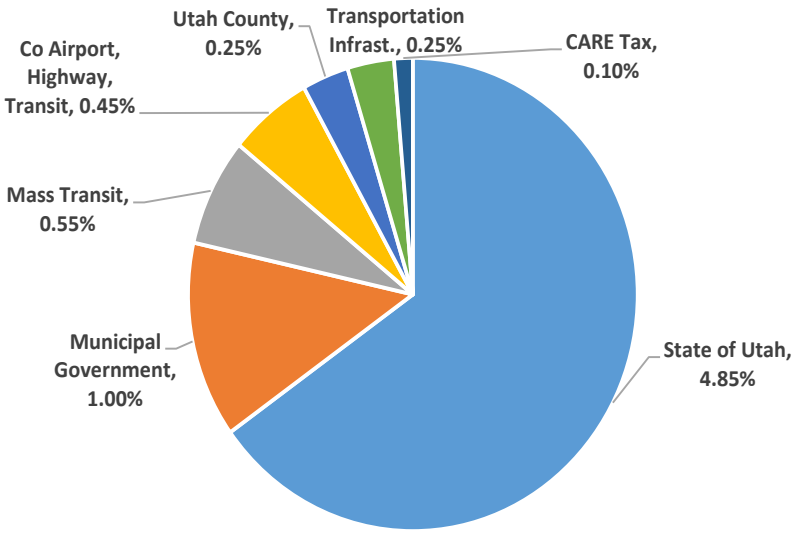
This description is offered to provide a more detailed analysis of the origin of how Pleasant Grove City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use. The intent 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.

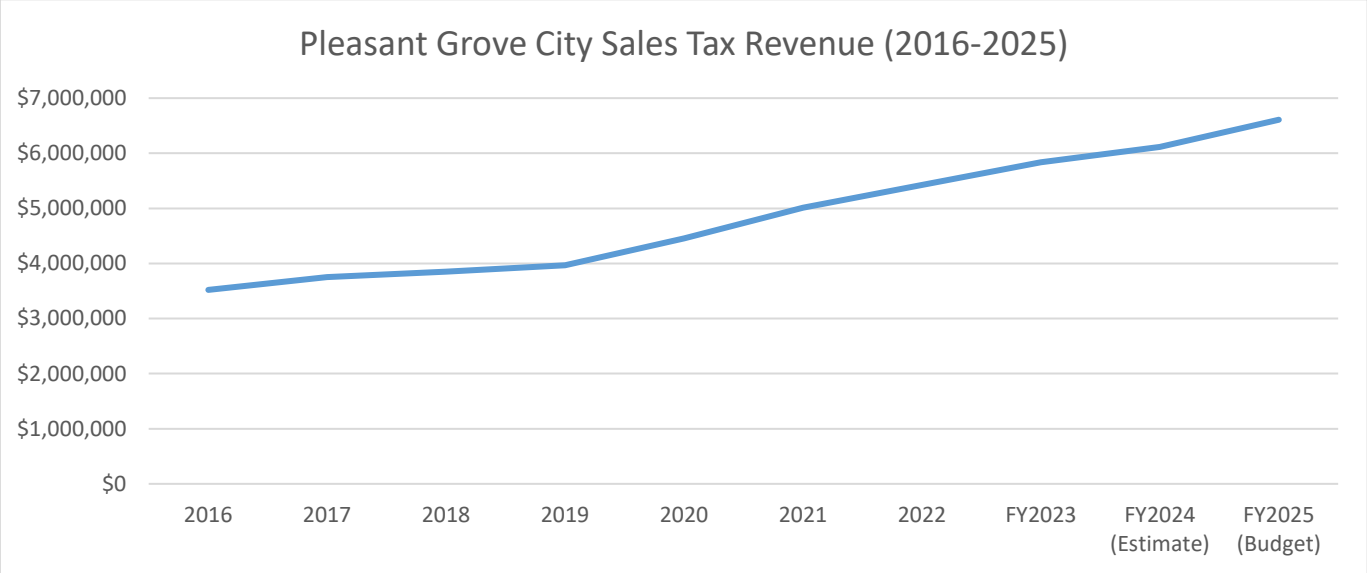
Sales Tax. Sales tax is the largest source of revenue for Pleasant Grove City. Sales tax accounts for 57% of total tax revenue and 51% of total General Fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined by the Utah State legislature.

All taxable sales that take place in Pleasant Grove are taxed at a rate of 7.45%. 1% of the 7.45% 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. With the growth of taxable sales in Pleasant Grove, the City is receiving $1.06 for every $1.00 of local option sales tax collected in the City .

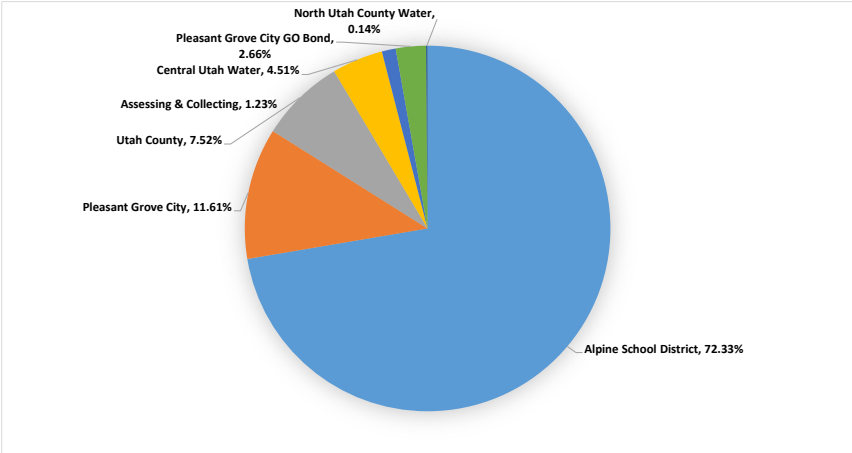


Since 2016, the City has experienced significant sales tax revenue growth each year. 2025 sales tax revenues are estimated to be 8.4% higher than the amount received in 2023, and 5.00% more than 2024 budget estimates. The average percentage growth in sales tax revenues from 2016 to 2025 was 8.62%. Sales tax revenue collections, for the ten years, are shown on the graph below.

The City is forecasting sales tax revenues of $10,124,364 for FY 2025, and FY 2024 estimates at $10,000,000, higher than FY2024 budget of $9,644,364. The FY2024 and FY2025 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 23% 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.

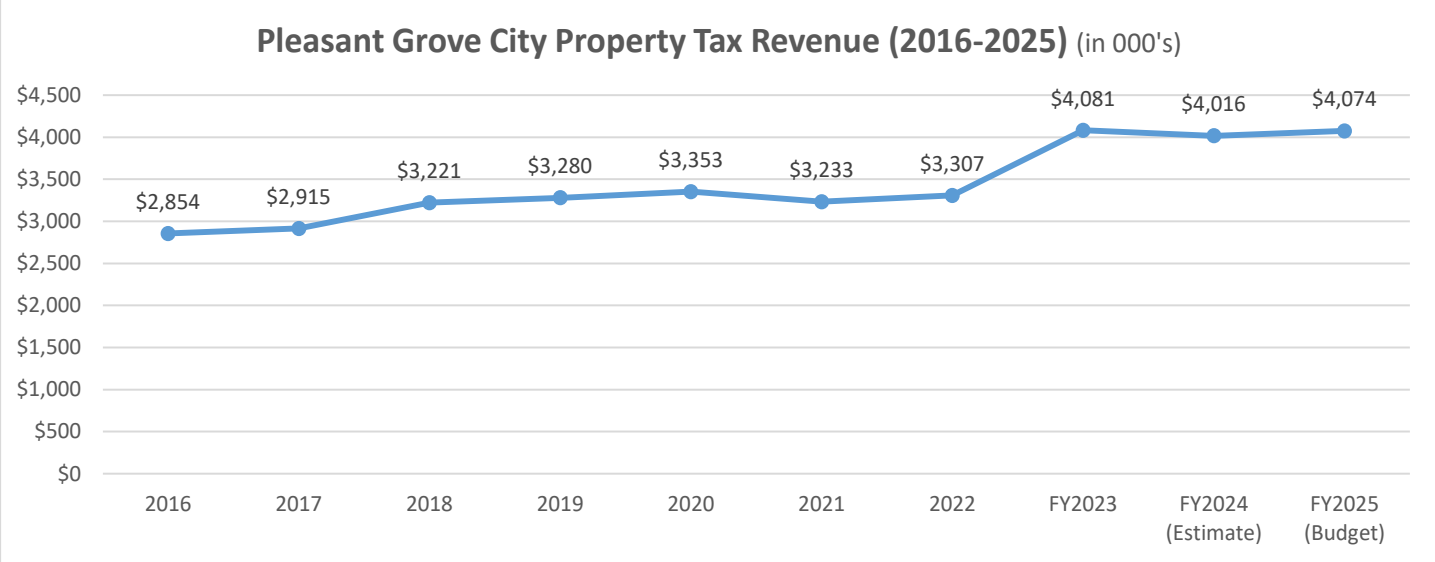


For the 2024-2025 fiscal year, Pleasant Grove taxpayers paid property tax at a rate of .89% of the taxable value their home. Pleasant Grove City will receive 14.27% of this tax payment with the rest going to Utah County, Alpine School District, and other special districts. Utah law allows a 45% exemption in taxable value for a taxpayer's primary residence. Thus, Pleasant Grove City would receive property tax totaling $381.91, $71.19 of the amount cover prior general obligation bonds, from a home with an average market value of $548,481.

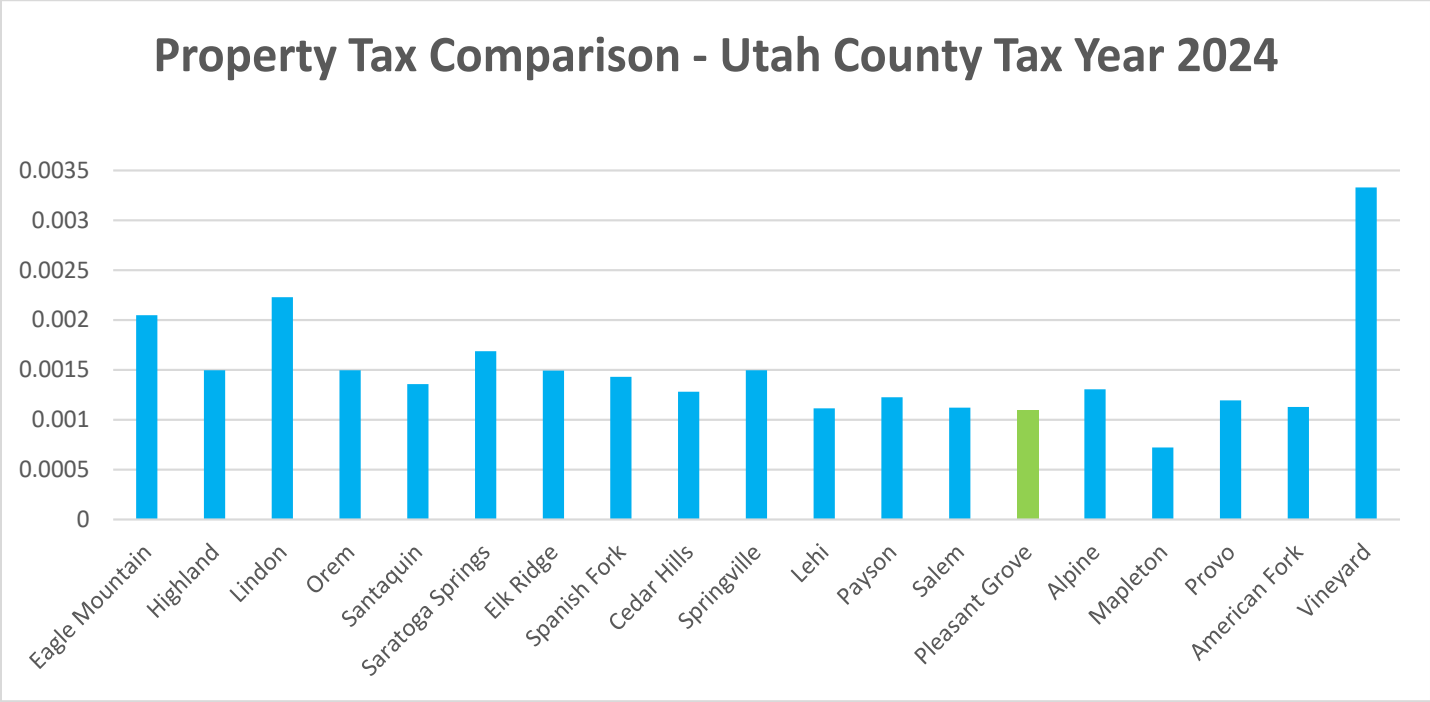
In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations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

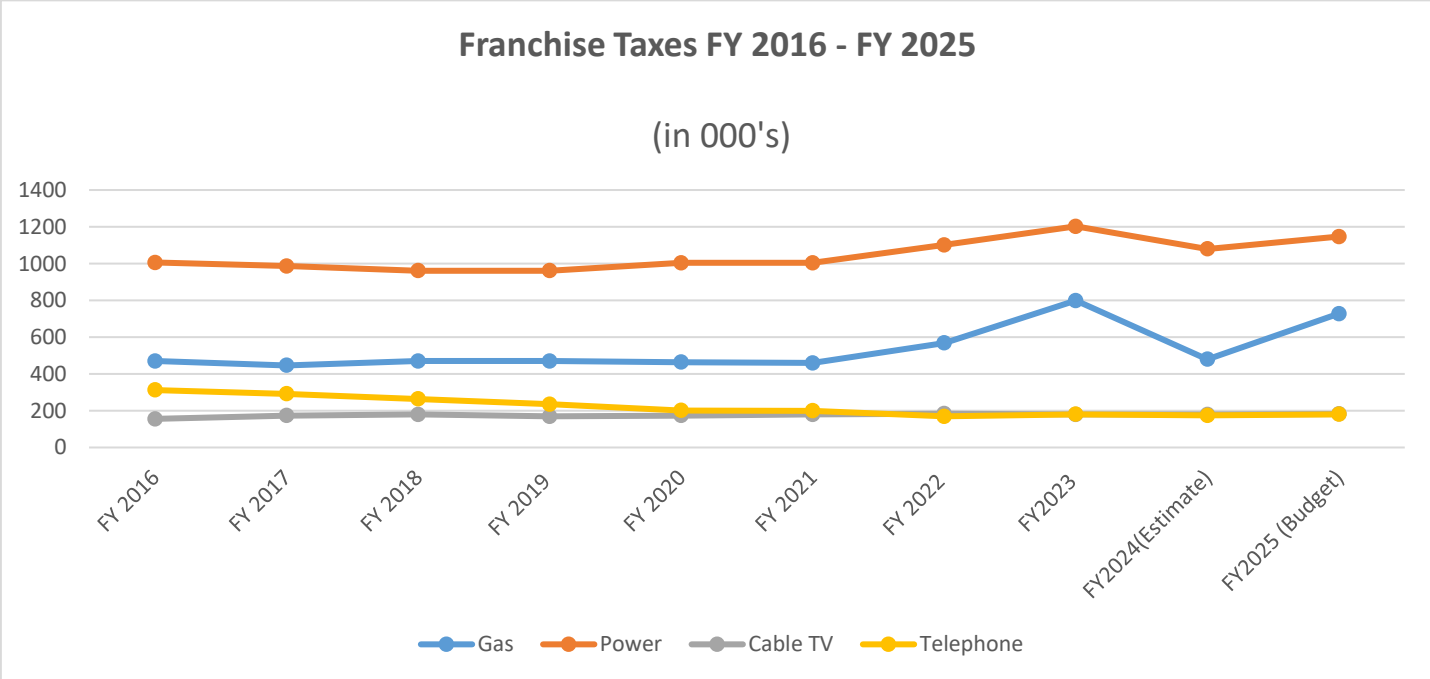
These regulations tend to keep property tax revenues steady in times of property inflation and property deflation. Absent any action from the taxing entity’s governing board, property tax rates will decrease during times of increasing property values and will increase in times of falling property values. 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 2024 tax year. The average property tax for the cities shown below is .001292 and the median is .001193. Pleasant Grove's rate for the 2024-2025 fiscal year is .001266.



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 for telephone and cable has stayed flat, and increases in power and gas 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. The pool was not open during the summer of 2024 for major pool improvements.

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.

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		
	2022	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Base Fee	$ 24.32	$ 25.54	$ 26.05	$ 26.83	$ 27.64	$ 28.47	$ 29.32
Usage per 1,000 gallon							
0 to 5,000 Gallons							
5,001 to 10,000 Gallons	$ 2.95	$ 3.10	$ 3.16	$ 3.25	$ 3.35	$ 3.45	$ 3.56
10,0001 to 15,000 Gallons	4.30	4.52	4.61	4.75	4.89	5.04	5.19
15,001 to 50,000 Gallons	6.26	6.57	6.70	6.90	7.11	7.32	7.54
50,001 and Above	7.38	7.75	7.90	8.14	8.38	8.63	8.89

Culinary Water- Commercial							
	Adopted				Projected		
	2022	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Base Fee	$ 24.32	$ 25.54	$ 26.05	$ 26.83	$ 27.64	$ 28.47	$ 29.32
Usage per 1,000 gallon							
0 to 5,000 Gallons							
5,001 to 10,000 Gallons	$ 2.95	$ 3.10	$ 3.16	$ 3.25	$ 3.35	$ 3.45	$ 3.56
10,0001 to 15,000 Gallons	3.20	3.36	3.43	3.53	3.64	3.75	3.86
15,001 to 50,000 Gallons	3.45	3.62	3.69	3.80	3.91	4.03	4.15
50,001 and 100,000 Gallons	3.69	3.87	4.14	4.26	4.39	4.52	4.66
100,001 and Above	3.92	4.12	4.41	4.54	4.68	4.82	4.96

Pressurized Irrigation							
	Adopted				Projected		
Rate Code	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Residential Rates							
Under .50 Acre	$ 37.21	$ 39.07	$ 42.92	$ 42.92	$ 44.21	$ 45.53	$ 46.90
.50 Acre to .99 Acre	45.13	47.39	51.24	51.24	52.78	54.36	55.99
1 Acre and Above	53.03	55.68	59.53	59.53	61.32	63.16	65.05
Commercial Rates	**For commercial parcels in excess of 1.5 irrigable ac.- including schools, churches, and agricultural uses**						
Base Fee	$ 53.03	$ 55.68	$ 59.53	$ 59.53	$ 61.32	$ 63.16	$ 65.05
Per Sq. Ft ('000s)	0.8189	0.8600	0.9400	0.94	0.9682	0.9972	1.0272
-Area over 1.50 Acres							

Storm Drain							
	Adopted				Projected		
Rate Code	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
ESU	$ 15.85	$ 17.04	$ 22.35	$ 23.05	$ 23.74	$ 24.45	$ 25.19

Garbage							
	Adopted				Projected		
Rate Code	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
1st Can	$ 11.66	$ 12.71	$ 13.35	$ 13.75	$ 14.16	$ 14.59	$ 15.03
2nd Can	8.79	9.58	10.06	10.36	10.67	10.99	11.32

Recycling							
	Adopted				Projected		
Rate Code	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Recycling	$ 6.60	$ 7.10	$ 7.46	$ 7.68	$ 7.91	$ 8.15	$ 8.40

Sanitary Sewer							
	Adopted				Projected		
Rate Code	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Base Monthly Fee	$ 18.59	$ 18.59	$ 18.59	$ 19.15	$ 19.72	$ 20.38	$ 21.05
TSSD Base Fee	7.96	7.96	8.00	8.00	8.26	8.54	8.82
Usage (1k gallons)	2.32	2.32	2.33	4.00	4.13	4.27	4.41

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



Pleasant Grove
Utah's City of Trees

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 $36,320,848 for the 2024-2025 fiscal years. This is compared to a final 2023-2024 budget of $84,306,700. This budget includes carryovers from FY2024, 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 2024-2025 fiscal year, the City's enterprise fund budgets forecast revenues of $21,944,381 and operating expenses of $12,981,515. The previous year's final budgeted revenues and operating expenses were $20,245,340 and $11,632,120 respectively.

Consolidated Budget

All Governmental Funds

2024-2025 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2025 Budget	FY 2024 Budget	FY2023 Actual
			Revenues				
Taxes & Special Assessments	17,680,170	1,465,000	-	935,339	20,080,509	19,054,426	18,976,336
Licenses & Permits	493,500	-	-	-	493,500	525,500	394,929
Intergovernmental Revenues	138,000	-	-	-	138,000	6,245,000	2,670,824
Charges for Services	1,322,600	1,360,000	-	-	2,682,600	2,691,524	2,923,203
Fines and Forfeitures	195,350	-	-	-	195,350	195,350	217,760
Other Revenues	514,253	2,070,956	300,000	5,000	2,890,209	3,280,254	4,932,003
Developer Contributions	-	-	326,871	-	326,871	326,871	102,090
Class C Reserve Funds	2,886,000	-	-	-	2,886,000	2,247,740	2,409,348
Proceeds from Debt Issuance	-	-	600,000	-	600,000	620,000	36,335,674
Use of/(Contr To) Fund Balance	2,335,893	(126,134)	2,939,710	-	5,149,469	48,241,695	(36,032,179)
Transfers	(2,476,980)	798,691	2,556,629	-	878,340	878,340	353,517
Total Budgeted Revenue	**23,088,786**	**5,568,513**	**6,723,210**	**940,339**	**36,320,848**	**84,306,700**	**33,283,505**
			Expenditures				
Operations							
Salaries & Wages	10,758,800	1,141,779	-	-	11,900,579	11,227,725	10,088,045
Employee Benefits	5,347,103	101,650	-	-	5,448,753	5,287,088	4,022,502
Operating Expenditures	4,115,312	2,525,084	-		6,640,396	5,819,507	10,724,178
Overhead Allocation	(2,407,389)	-	-	-	(2,407,389)	(2,263,389)	-
Equipment and Capital Improvements	4,575,000	1,800,000	3,819,463	-	10,194,463	59,378,351	5,565,283
Debt Service/Lease Payments	699,960	-	2,903,747	940,339	4,544,046	4,857,418	2,883,497
Total Budgeted Expenditures	**23,088,786**	**5,568,513**	**6,723,210**	**940,339**	**36,320,848**	**84,306,700**	**33,283,505**

Consolidated Budget

Enterprise Funds

2024 -2025 City Budget

	Water	Sewer	Storm Drain	Sanitation	FY 2025 Budget	FY 2024 Final Budget	FY2023 Actual
Operating Revenues							
Charges for Services	9,391,950	6,774,631	3,840,190	1,912,610	21,919,381	20,220,340	19,089,689
Other Operating Revenue	-	25,000	-		25,000	25,000	46,783
Total Operating Revenues	**9,391,950**	**6,799,631**	**3,840,190**	**1,912,610**	**21,944,381**	**20,245,340**	**19,136,472**
Operating Expenses							
Salaries & Wages	788,855	629,000	392,500	-	1,810,355	1,626,735	1,566,511
Employee Benefits	362,042	322,850	198,675	-	883,567	877,656	450,277
Operating Expenses	2,846,729	4,984,500	570,784	1,885,580	10,287,593	8,857,729	8,384,929
Depreciation	-	-	-	-	-	-	3,141,181
Total Operating Expenses	**3,997,626**	**5,936,350**	**1,161,959**	**1,885,580**	**12,981,515**	**11,362,120**	**13,542,898**
Operating Income/(Loss)	**5,394,324**	**863,281**	**2,678,231**	**27,030**	**8,962,866**	**8,883,220**	**5,593,574**
Non-Operating Revenues/(Expenses)							
Impact Fees	150,000	100,000	100,000	-	350,000	350,000	336,878
Other Contributions	-	-	-	-	-	-	1,771,855
Interest Income	-	25,000	45,000	-	70,000	70,000	1,129,494
Interest Expense	(523,059)	-	(272,850)	-	(795,909)	(851,724)	(813,824)
Other Revenues/(Expenses)	-	-	20,000	-	20,000	20,000	596,612
Total Non-Operating Revenues/(Expenses)	**(373,059)**	**125,000**	**(107,850)**	**-**	**(355,909)**	**(411,724)**	**3,021,015**
Transfers In/(Out)	**-**	**-**	**(878,340)**	**-**	**(878,340)**	**(878,340)**	**-**
Change in Net Assets	**5,021,265**	**988,281**	**1,692,041**	**27,030**	**7,728,617**	**7,593,156**	**8,614,589**

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, 2024, the City had an estimate of $5,410,941 of funds that had not been spent or allocated for projects. The majority of the balance will be used to fund road projects currently under construction.

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.

Employee Benefits

The City has combined the Dental and Risk Management Funds to create an Employee Benefits Fund. Dental and unemployment premiums will be paid for this fund, along with the expenses for the City Wellness Program.

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, 2024 of $3,509,278. The City is budgeting $3,219,463 through-out 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 2025, the City anticipates the fund balance in capital equipment to decrease by $32,856 to cover future year purchases and leases.

Enterprise Funds

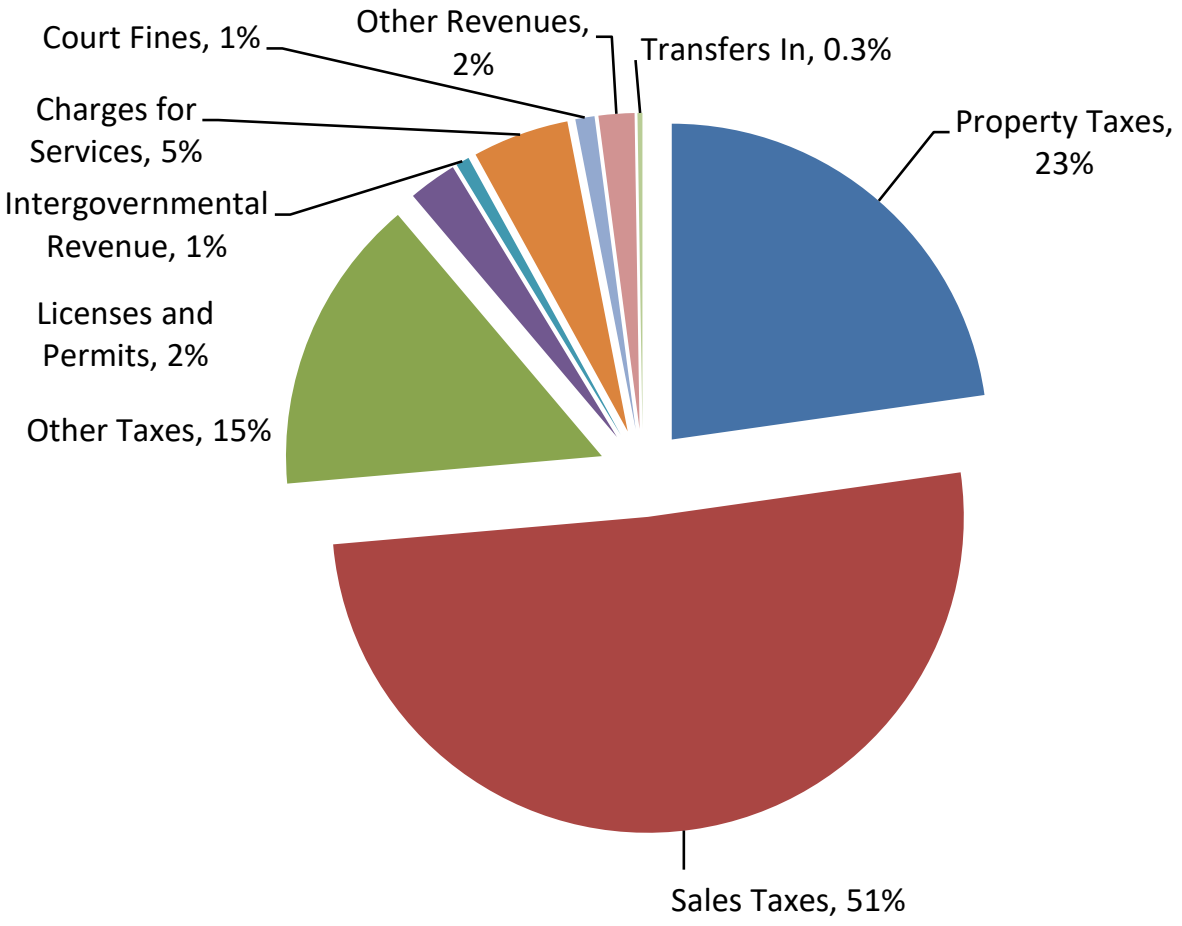
Enterprise funds are accounted for differently than governmental funds. Therefore, they do not maintain a fund balance with the same definition as governmental funds. The City goes through a process each year in determining the proper level of utility rates. The analysis bases utility rate on a number 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-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual	Adopted FY 2025 Budget
General Fund Revenues					
Property Taxes	4,354,023	5,203,377	4,469,056	4,225,041	4,527,411
Sales Taxes	9,341,567	9,644,364	9,644,364	10,000,000	10,124,364
Other Taxes	2,955,657	2,520,187	2,520,187	2,817,243	3,028,395
Licenses and Permits	394,929	525,500	525,500	568,000	493,500
Intergovernmental Revenue	2,652,605	200,000	200,000	211,663	138,000
Charges for Services	964,025	975,600	975,600	1,090,200	982,600
Court Fines	217,760	195,350	195,350	199,000	195,350
Other Revenues	1,067,454	324,250	324,250	563,950	364,250
Transfers In	403,517	50,000	50,000	-	50,000
Total General Fund Revenues	**22,351,538**	**19,638,630**	**18,904,309**	**19,675,097**	**19,903,872**

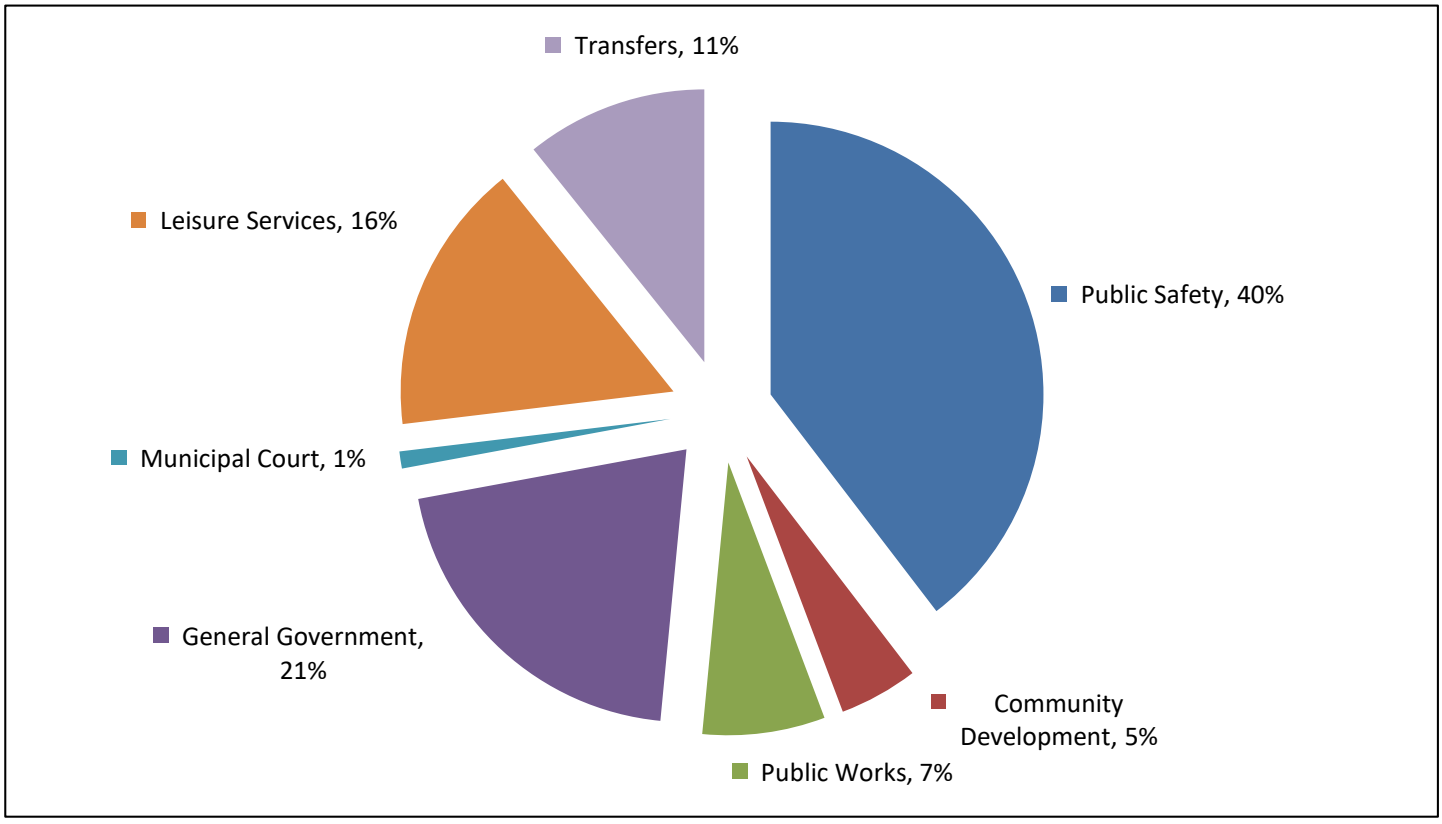


	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Mayor & City Council					
Salaries & Wages	108,155	98,870	98,870	98,870	98,870
Benefits	143,326	150,047	150,047	150,047	163,858
Operating Expenditures	4,991	12,000	12,000	12,000	12,000
Total Mayor & Council	**256,472**	**260,917**	**260,917**	**260,917**	**274,728**
Municipal Court					
Salaries & Wages	144,962	144,486	144,486	144,486	157,767
Benefits	38,166	56,041	56,041	56,041	49,996
Operating Expenditures	7,748	17,631	17,631	17,631	17,631
Total Municipal Court	**190,876**	**218,158**	**218,158**	**218,158**	**225,394**
Other Expenditures					
Fox Hollow Contribution	230,000	235,000	235,000	235,000	230,000
Prop/Liability Insurance	153,136	233,800	233,800	233,800	233,800
Technology	222,446	193,292	193,292	193,292	225,000
Operating Expenditures	(131,463)	731,772	731,772	621,172	708,994
Total Other Expenditures	**474,119**	**1,393,864**	**1,393,864**	**1,283,264**	**1,397,794**
Legal					
Salaries & Wages	306,661	334,253	334,253	334,253	354,134
Benefits	98,356	156,993	156,993	154,593	164,975
Operating Expenditures	(112,516)	31,980	31,980	34,380	31,980
Total Legal	292,502	**523,226**	**523,226**	**523,226**	**551,089**
Physical Facilities					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Operating Expenditures	361,672	434,230	434,230	434,230	459,230
Total Physical Facilities	**361,672**	**434,230**	**434,230**	**434,230**	**459,230**
Administrative Services					
Salaries & Wages	824,132	892,037	892,037	892,037	960,507
Benefits	306,088	414,656	414,656	404,121	426,060
Operating Expenditures	(112,468)	139,350	139,350	149,885	122,018
Total Administrative Serv	**1,017,752**	**1,446,043**	**1,446,043**	**1,446,043**	**1,508,585**

	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Engineering					
Salaries & Wages	252,953	403,095	403,095	403,095	401,990
Benefits	124,771	209,335	209,335	209,335	205,842
Operating Expenditures	(22,245)	127,950	127,950	127,950	129,950
Total Engineering	**355,479**	**740,380**	**740,380**	**740,380**	**737,782**
Community Development					
Salaries & Wages	583,353	597,622	597,622	597,622	626,741
Benefits	295,059	357,948	357,948	350,828	359,382
Operating Expenditures	112,043	54,416	54,416	61,536	54,416
Total Community Develop	**990,455**	**1,009,986**	**1,009,986**	**1,009,986**	**1,040,539**
Police					
Salaries & Wages	2,760,072	2,952,374	2,952,374	2,952,374	3,207,142
Benefits	1,400,844	1,921,570	1,921,570	1,875,510	1,974,918
Operating Expenditures	613,269	444,992	445,357	491,417	466,540
Total Police	**4,774,186**	**5,318,936**	**5,319,301**	**5,319,301**	**5,648,599**
Fire					
Salaries & Wages	1,687,165	1,864,353	1,888,103	1,888,103	2,000,923
Benefits	574,600	788,640	788,640	766,090	845,590
Operating Expenditures	332,076	217,100	244,308	266,858	227,400
Total Fire	**2,593,840**	**2,870,093**	**2,921,051**	**2,921,051**	**3,073,912**
Animal Control					
Salaries & Wages	32,915	34,889	34,889	34,889	36,756
Benefits	2,623	3,320	3,320	3,320	3,320
Operating Expenditures	76,338	73,600	98,682	98,682	73,600
Total Animal Control	**111,877**	**111,809**	**136,891**	**136,891**	**113,676**
Streets					
Salaries & Wages	292,922	382,621	382,621	382,621	364,046
Benefits	118,683	168,020	168,020	168,020	190,677
Operating Expenditures	1,458,784	347,000	347,000	347,000	327,000
Total Streets	**1,870,388**	**897,641**	**897,641**	**897,641**	**881,723**

	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Library					
Salaries & Wages	574,287	653,556	653,556	653,556	689,848
Benefits	106,370	187,443	187,443	187,443	204,073
Operating Expenditures	152,590	185,450	185,450	185,450	192,450
Total Library	**833,246**	**1,026,449**	**1,026,449**	**1,026,449**	**1,086,370**
Senior Citizen Center					
Salaries & Wages	66,438	65,720	65,720	65,720	69,992
Benefits	5,546	5,228	5,228	5,228	5,554
Operating Expenditures	6,946	4,603	4,603	4,603	4,603
Total Sr Citizen Center	**78,930**	**75,551**	**75,551**	**75,551**	**80,150**
Parks					
Salaries & Wages	775,104	935,867	935,867	935,867	1,066,920
Benefits	335,228	434,753	434,753	434,753	432,248
Operating Expenditures	161,293	189,010	189,010	189,010	203,200
Total Parks	**1,271,626**	**1,559,630**	**1,559,630**	**1,559,630**	**1,702,368**
Recreation					
Salaries & Wages	266,406	298,024	298,024	298,024	318,512
Benefits	107,055	169,814	169,814	169,814	164,950
Operating Expenditures	97,776	44,214	44,214	44,214	44,214
Total Recreation	**471,237**	**512,052**	**512,052**	**512,052**	**527,676**
Leisure Services					
Salaries & Wages	117,291	118,807	118,807	118,807	124,650
Benefits	48,949	61,349	61,349	61,349	58,574
Operating Expenditures	1,077,242	20,950	20,950	20,950	20,950
Total Leisure Services	**1,243,483**	**201,106**	**201,106**	**201,106**	**204,174**
Custodial Services					
Salaries & Wages	131,675	201,335	201,335	201,335	218,451
Benefits	57,232	86,609	86,609	86,609	92,992
Operating Expenditures	(16,565)	68,050	68,050	68,050	84,050
Total Custodial Services	**172,342**	**355,993**	**355,993**	**355,993**	**395,493**
Admin Allocation	**-**	**(2,263,389)**	**(2,263,389)**	**(2,263,389)**	**(2,407,389)**
Total Operating Expenditures	**17,360,481**	**16,692,675**	**16,769,080**	**16,658,480**	**17,501,893**

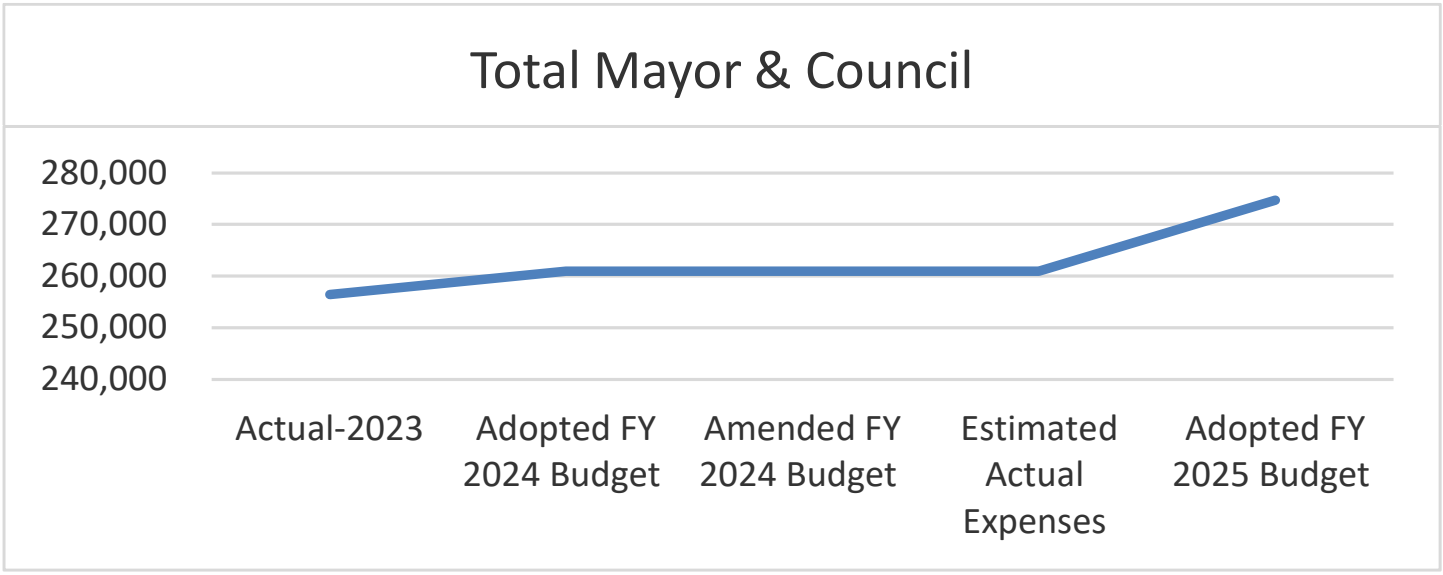
	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Transfer To:					
Capital Equipment	517,000	517,000	517,000	517,000	517,000
Capital Projects -One time projects	7,212,579		850,000	850,000	
E911	292,086	292,086	292,086	292,086	292,086
Class C Road Funds	596,964	596,964	-	-	-
Recreation Programs	246,654	246,654	246,654	246,654	299,643
Swimming Pool	205,842	221,350	221,350	221,350	221,350
Cultural Arts	30,612	30,612	30,612	30,612	30,612
Capital Projects - Kindness Park		1,041,289	1,041,289	1,041,289	1,041,289
Care Tax	-				
Various Departments	-				
Total Transfers	**9,101,737**	**2,945,955**	**3,198,991**	**3,198,991**	**2,401,980**
Total Operating Expenditures	**17,360,481**	**16,692,675**	**16,769,080**	**16,658,480**	**17,501,893**
Total Contribution to/(Use of) FB	**(4,110,680)**	**0**	**(1,063,761)**	**(182,374)**	**(0)**
Beginning Fund Balance	8,394,842	4,284,162	4,284,162	4,284,162	4,101,788
Ending Fund Balance	**4,284,162**	**4,284,162**	**3,220,400**	**4,101,788**	**4,101,788**



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.

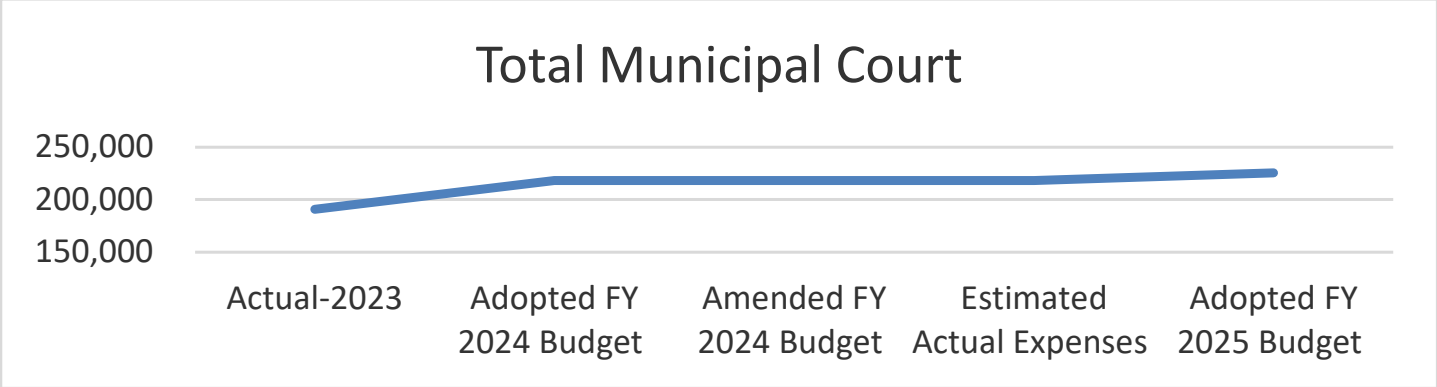
	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Mayor & City Council					
Salaries & Wages	108,155	98,870	98,870	98,870	98,870
Benefits	143,326	150,047	150,047	150,047	163,858
Operating Expenditures	4,991	12,000	12,000	12,000	12,000
Total Mayor & Council	**256,472**	**260,917**	**260,917**	**260,917**	**274,728**



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 proved excellent customer service through courteous and professional staff.

	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Municipal Court					
Salaries & Wages	144,962	144,486	144,486	144,486	157,767
Benefits	38,166	56,041	56,041	56,041	49,996
Operating Expenditures	7,748	17,631	17,631	17,631	17,631
Total Municipal Court	**190,876**	**218,158**	**218,158**	**218,158**	**225,394**



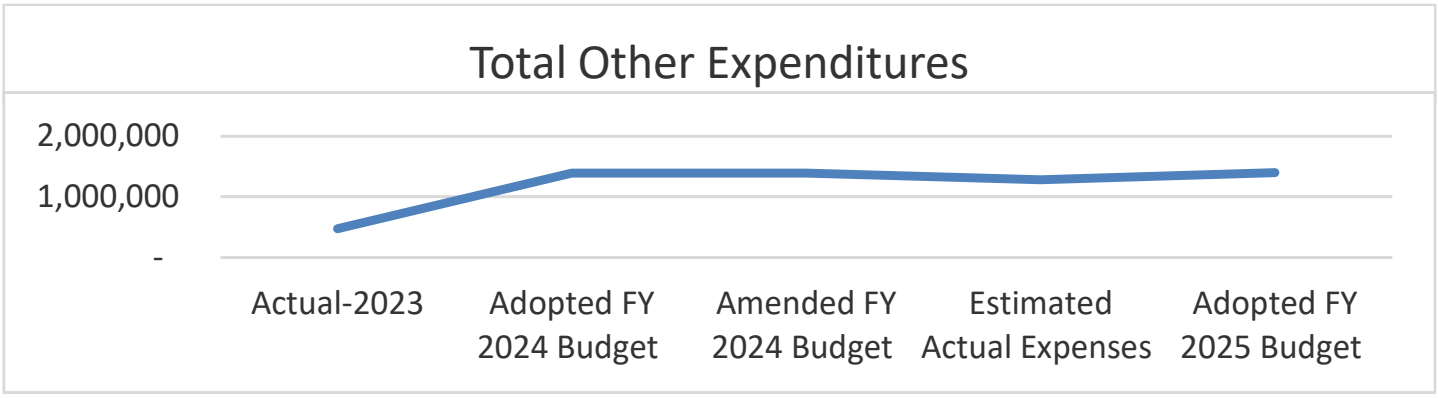
Performance Measures:

Priorities	Goal	Performance Measure	2024	2025
Exceptional Services	Online access to all court services	Continued technology improvements to provide online court services to patrons	85%	-
Exceptional Services	Help patrons resolve their cases in a timely manner	Dispose of more cases than those that were filed	-	Yes

Other Expenditures

Expenses not related to a specific department.

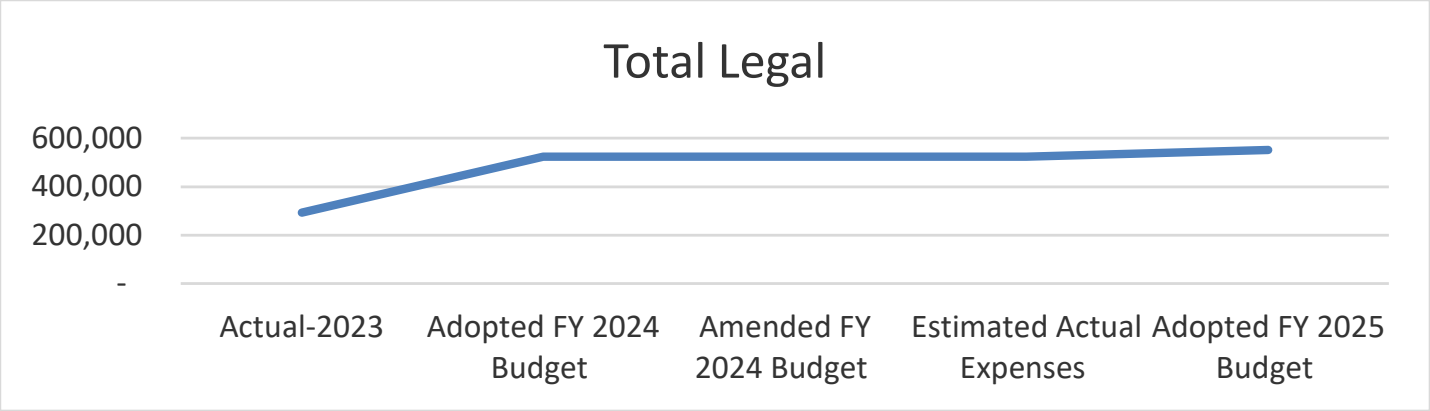
	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Other Expenditures					
Fox Hollow Contribution	230,000	235,000	235,000	235,000	230,000
Prop/Liability Insurance	153,136	233,800	233,800	233,800	233,800
Technology	222,446	193,292	193,292	193,292	225,000
Operating Expenditures	(131,463)	731,772	731,772	621,172	708,994
Total Other Expenditures	**474,119**	**1,393,864**	**1,393,864**	**1,283,264**	**1,397,794**



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-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Legal					
Salaries & Wages	306,661	334,253	334,253	334,253	354,134
Benefits	98,356	156,993	156,993	154,593	164,975
Operating Expenditures	(112,516)	31,980	31,980	34,380	31,980
Total Legal	**292,502**	**523,226**	**523,226**	**523,226**	**551,089**



Performance Measures:

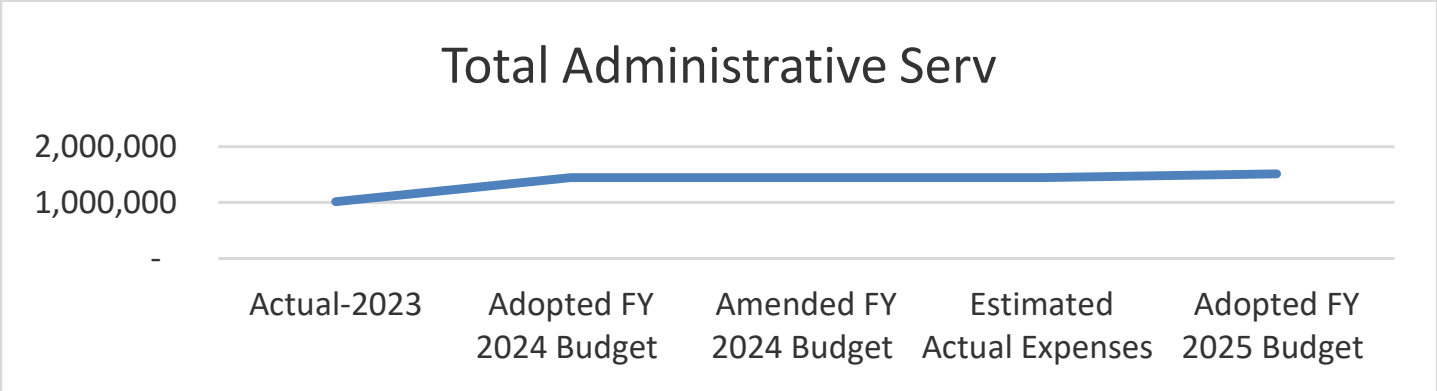
Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2024 Target
Exceptional Services	Provide exceptional legal services in a responsible and efficient manner	Continuing legal education hours	72.5	73	50
Exceptional Services	Resolve cases in a timely manner	Resolve justice court misdemeanor cases with 90-120 days of filing, or have set for trial	N/A	90%	95%

Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 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	85%	90%
Exceptional Services	Improve efficiency in obtaining legal files	Scan all legal documents from 2013 and 2014	N/A	Yes	-
Exceptional Services	Legal assistant to become paralegal	Enrollment in a paralegal program	N/A	N/A	Yes

Administrative Services

	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Administrative Services					
Salaries & Wages	824,132	892,037	892,037	892,037	960,507
Benefits	306,088	414,656	414,656	404,121	426,060
Operating Expenditures	(112,468)	139,350	139,350	149,885	122,018
Total Administrative Serv	**1,017,752**	**1,446,043**	**1,446,043**	**1,446,043**	**1,508,585**



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	2024 Actual	2025 Target
Cultivate a safe & thriving community	Complete or stay on schedule for projects	Hale Center Theater	-	2/25
		Cook Park Soft Open	-	11/24
		Cook Park Full Open	-	6/25
		Restore the G	Yes	-
		Swim Pool remodel	-	5/25
		Install property tax plan	Yes	-
Innovation	Improve online access to citizens	Implement new city website	No	9/24
Exceptional services	Increase employee relations	Attend department staff meetings	Yes	2
Exceptional services	Increase leadership skills of employees	Hold leadership academy	Yes	1

Priorities	Goal	Performance Measure	2024 Actual	2025 Target
Exceptional Services	Increase executive staff skills	Hold book club	Yes	1

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	2023 Actual	2024 Actual	2025 Target
Accountability	Promote financial stability and transparency	Receive GFOA annual budget certification	Yes	Yes	Yes
Accountability	Promote financial stability and transparency	Receive ACFR annual certification	Yes	Yes	Yes
Accountability	Promote financial stability and transparency	Receive PAFR annual certification	Yes	Yes	Yes
Cultivate a safe & thriving community	Increase employee safety	Address multiple points of entry	-	No	Yes
Integrity	Increase employee growth/ development/ accountability	Conduct bi-annual performance reviews	-	Yes	Yes
Innovation	Improve monthly reporting	Implement monthly process and use process each month	-	6	12
Innovation	Increase efficiency and reduce paper copies	Implement digital document management system	-	No	25%

Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 Target
Exceptional services	Promote collaboration between city departments	Create an inter-city communication protocol	-	-	Yes
Exceptional services	Maintain essential employee training	Provide a minimum of two trainings per employee per year. Communication/Conflict Management Excel	- - -	1 Yes No	2 Yes Yes
Exceptional services	Promote personal growth for employees	Reallocate workload/ tasks/responsibilities among current staff	-	50%	100%

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	2023 Actual	2024 Actual	2025 Target
Accountability	Maintain and provide necessary training for supervisors	Implement supervisor trainings	-	8 Sessions	9 sessions

Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 Target
Accountability	Insure all new employees have completed all paperwork before their start date	Implement new hire orientation sessions	-	2	2
Accountability	Provide a safe place for employees to work	Hold safety committee meetings	-	-	5

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

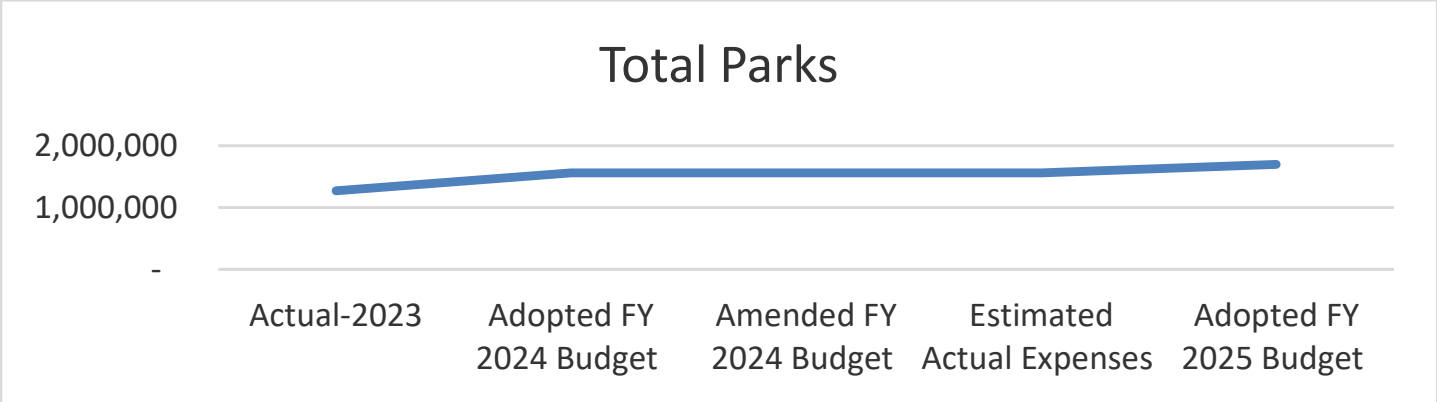
Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 Target
Accountability	Maintain updated cemetery records	Complete updates by the 20th of each month	-	-	12
Exceptional Services	Increase knowledge and skills	Earn the Utah Municipal Clerks Association Certificate	-	-	Yes
Exceptional Services	Increase knowledge and skills	Earn the Master Municipal Clerk Certification from the International Institute	-	-	Yes

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.

	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Parks					
Salaries & Wages	775,104	935,867	935,867	935,867	1,066,920
Benefits	335,228	434,753	434,753	434,753	432,248
Operating Expenditures	161,293	189,010	189,010	189,010	203,200
Total Parks	**1,271,626**	**1,559,630**	**1,559,630**	**1,559,630**	**1,702,368**

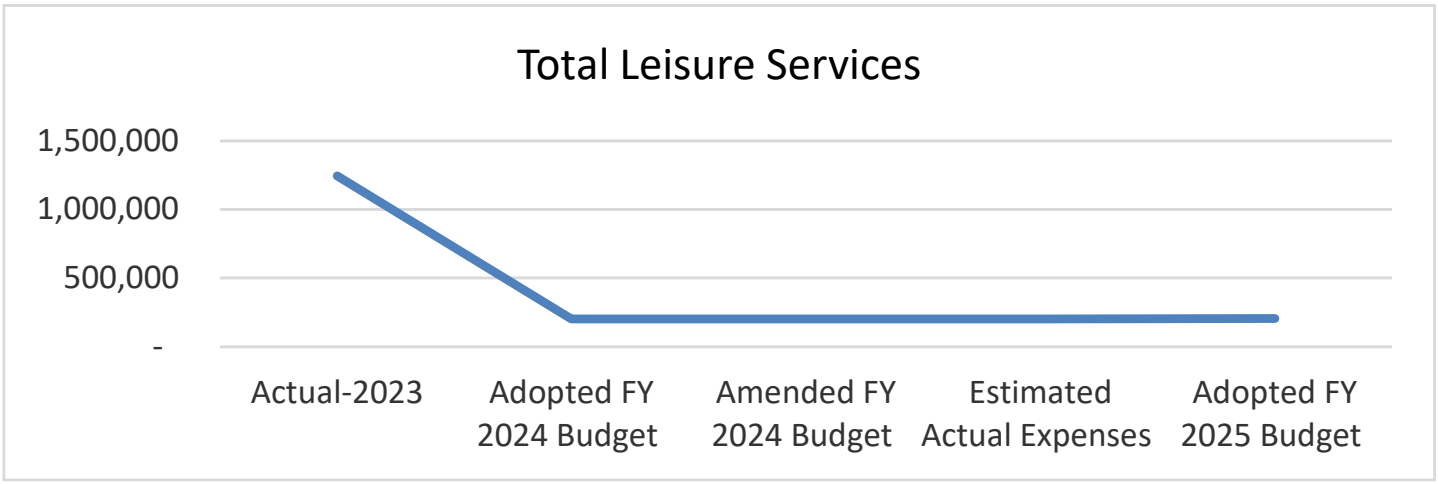


Performance Measures

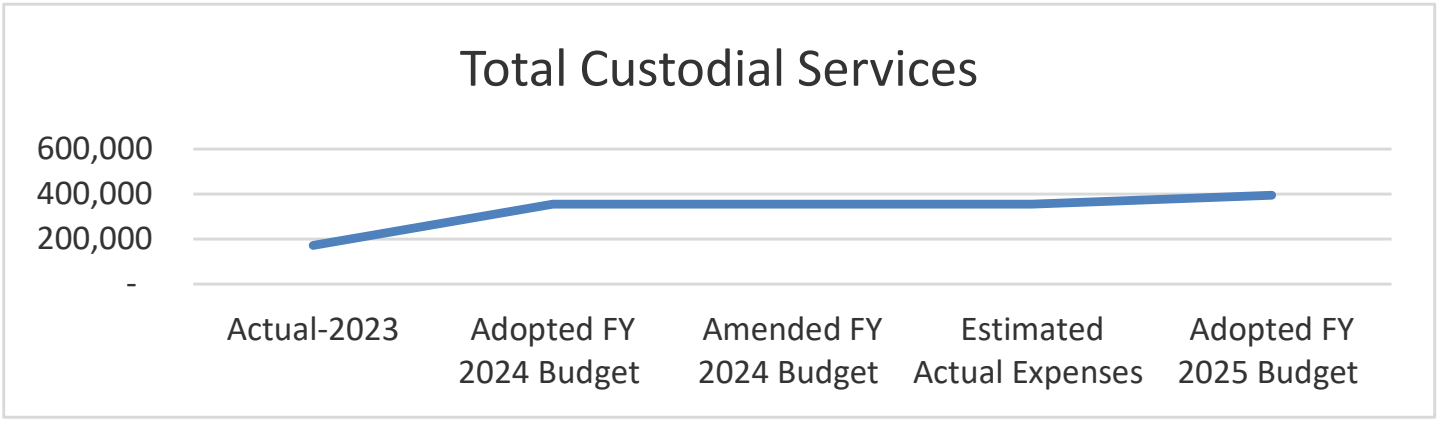
Priorities	Goal	Performance Measure	2024	2025
Cultivate a safe and thriving community	Create new trails for the community	Complete Itty Bitty Trail with staff and volunteers	Yes	-
Cultivate a safe and thriving community	Improve park amenities	Upgrade restroom tiles	Yes	-
Cultivate a safe and thriving community	Improve park amenities	Install shade cover at Discovery Park	In process	Yes
Cultivate a safe and thriving community	Provide aesthetically pleasing parks	Automate irrigation controllers	Yes	-

Priorities	Goal	Performance Measure	2024 Actual	2025 Target
Cultivate a safe and thriving community	Create new parks for the community	Complete Cook Family Park	-	Yes
Cultivate a safe and thriving community	Improve park amenities	Replace asphalt shingles with metal roof at Hill Park	-	Yes
Cultivate a safe and thriving community	Improve park amenities	Upgrade outdoor security lighting at Shannon & Discovery Park	-	Yes
Cultivate a safe and thriving community	Improve park amenities	Oversee, construct, and install pavilion and storage landscape modifications at the library	-	Yes
Cultivate a safe and thriving community	Improve park amenities	Install weed mat and rock on 220 South mow strips	-	Yes
Cultivate a safe and thriving community	Improve park amenities	Oversee installation of Discovery Diamond LED Lights	-	Yes
Cultivate a safe and thriving community	Improve park amenities	Bid and oversee installation of Discovery West Playground	-	Yes

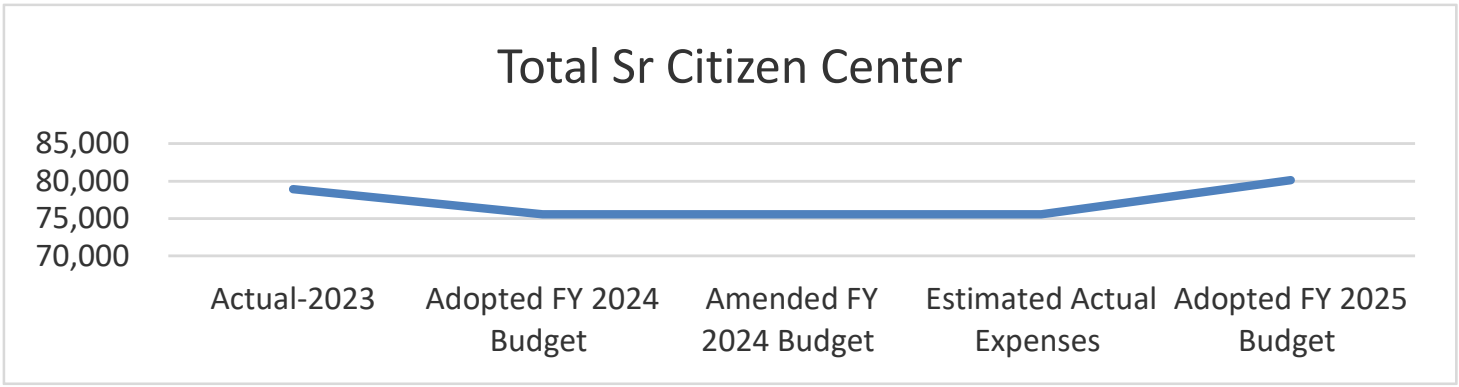
	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Leisure Services					
Salaries & Wages	117,291	118,807	118,807	118,807	124,650
Benefits	48,949	61,349	61,349	61,349	58,574
Operating Expenditures	1,077,242	20,950	20,950	20,950	20,950
Total Leisure Services	**1,243,483**	**201,106**	**201,106**	**201,106**	**204,174**



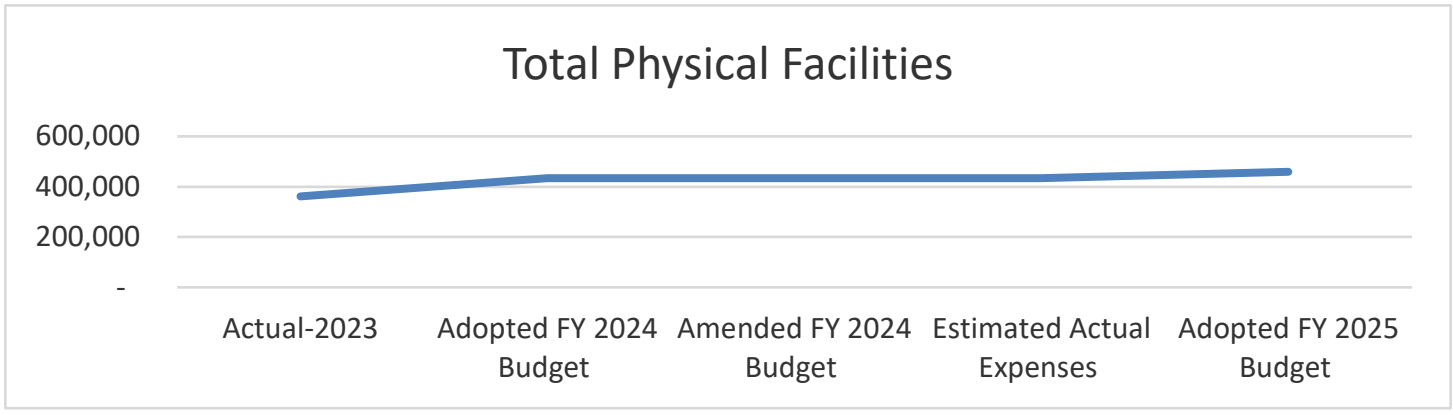
	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Custodial Services					
Salaries & Wages	131,675	201,335	201,335	201,335	218,451
Benefits	57,232	86,609	86,609	86,609	92,992
Operating Expenditures	(16,565)	68,050	68,050	68,050	84,050
Total Custodial Services	**172,342**	**355,993**	**355,993**	**355,993**	**395,493**



	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Senior Citizen Center					
Salaries & Wages	66,438	65,720	65,720	65,720	69,992
Benefits	5,546	5,228	5,228	5,228	5,554
Operating Expenditures	6,946	4,603	4,603	4,603	4,603
Total Sr Citizen Center	**78,930**	**75,551**	**75,551**	**75,551**	**80,150**



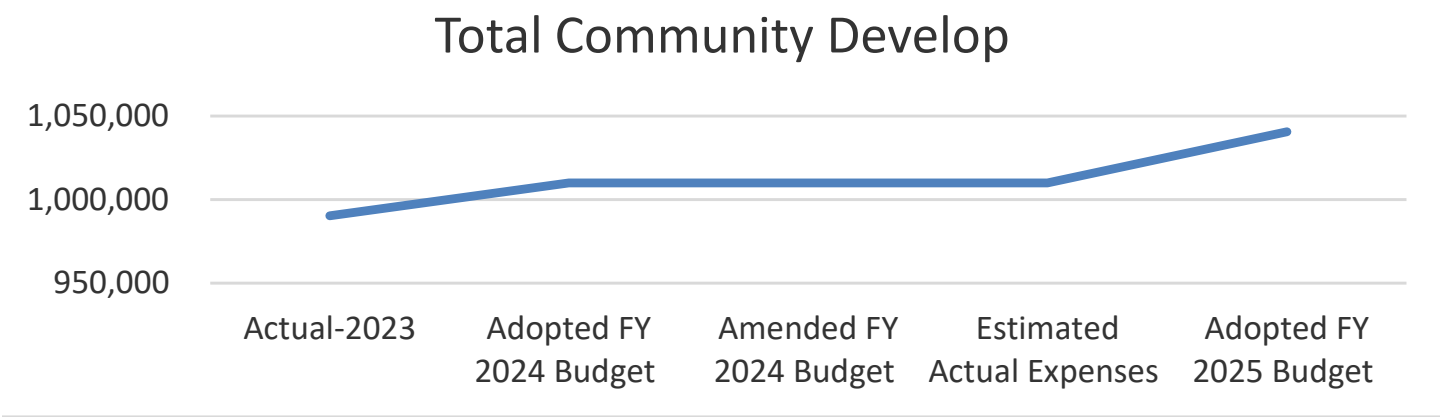
	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Physical Facilities					
Operating Expenditures	361,672	434,230	434,230	434,230	459,230
Total Physical Facilities	**361,672**	**434,230**	**434,230**	**434,230**	**459,230**



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.

	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Community Development					
Salaries & Wages	583,353	597,622	597,622	597,622	626,741
Benefits	295,059	357,948	357,948	350,828	359,382
Operating Expenditures	112,043	54,416	54,416	61,536	54,416
Total Community Develop	**990,455**	**1,009,986**	**1,009,986**	**1,009,986**	**1,040,539**



Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 Target
Exceptional Services	Facilitate communications with Public	Number of public meetings held	25	22	22
Exceptional Services	Improve Zoning Compliance	Number of zoning complaints resolved	4.7% Increase	No	90% of total zoning complaints

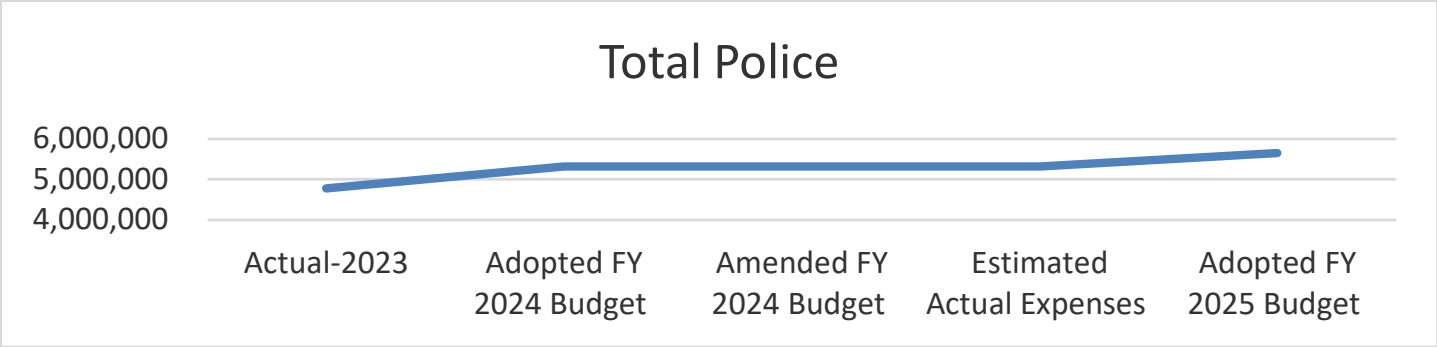
Performance Measures

Priorities	Goal	Performance Measure	2024 Actual	2025 Target
Exceptional Services	Approve commercial plan reviews in a timely manner	Completions within 3 weeks from payment	66%	80%
Exceptional Services	Approve residential plan reviews in a timely manner	Completions within 3 weeks from payment	80%	90%
Exceptional Services	Approve land use reviews in a timely manner	Completions within 20 days from submitted application	93%	90%
Exceptional Services	Increase efficiency	Number of business license completions completed within 1 week of submittal	32%	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-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Police					
Salaries & Wages	2,760,072	2,952,374	2,952,374	2,952,374	3,207,142
Benefits	1,400,844	1,921,570	1,921,570	1,875,510	1,974,918
Operating Expenditures	613,269	444,992	445,357	491,417	466,540
Total Police	**4,774,186**	**5,318,936**	**5,319,301**	**5,319,301**	**5,648,599**



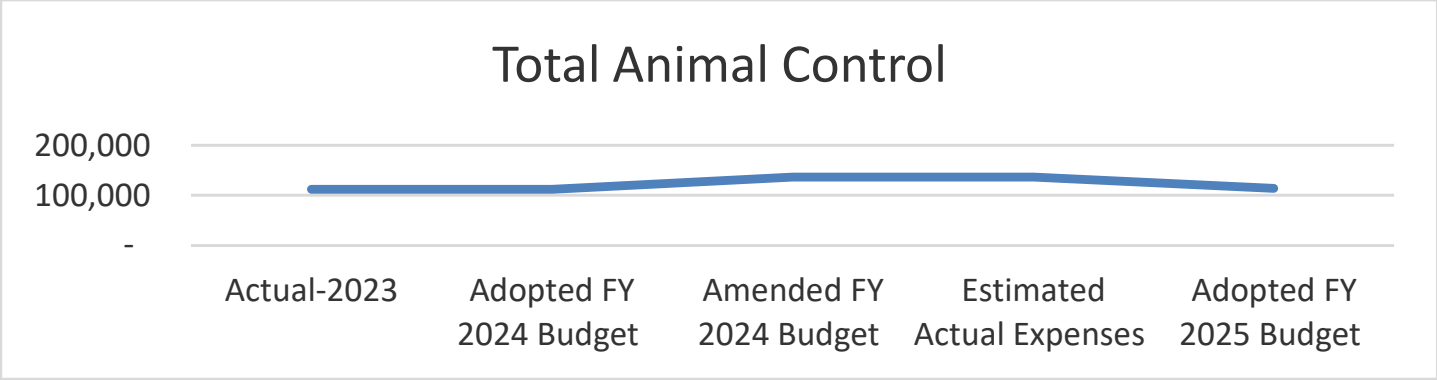
Performance Measures

Priorities	Goal	Performance Measures	2023 Actual	2024 Actual	2025 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 community events	17	20	-
Exceptional Services	Increase public engagement	Implement software to Increase public input	-	95% satisfaction	-

Performance Measures:

Priorities	Goal	Performance Measures	2023 Actual	2024 Actual	2025 Target
Exceptional Services	Increase public communication	Identify social media administrator and public information officer	-	Yes	-
Exceptional Services	Increase supervisor development	Read 2 books	-	-	2
Accountability	Reduce fuel/vehicle expenditures	Implement oversight program	-	-	Yes
Exceptional Services	Maintain full staff	Replace all upcoming retiring officers	-	-	Yes

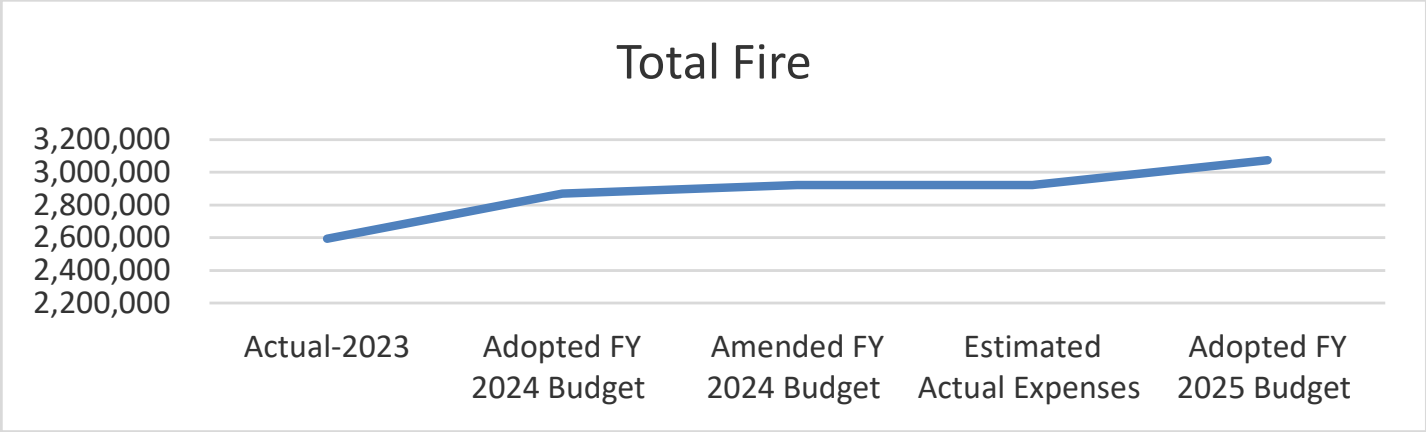
	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Animal Control					
Salaries & Wages	32,915	34,889	34,889	34,889	36,756
Benefits	2,623	3,320	3,320	3,320	3,320
Operating Expenditures	76,338	73,600	98,682	98,682	73,600
Total Animal Control	**111,877**	**111,809**	**136,891**	**136,891**	**113,676**



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-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Fire					
Salaries & Wages	1,687,165	1,864,353	1,888,103	1,888,103	2,000,923
Benefits	574,600	788,640	788,640	766,090	845,590
Operating Expenditures	332,076	217,100	244,308	266,858	227,400
Total Fire	**2,593,840**	**2,870,093**	**2,921,051**	**2,921,051**	**3,073,912**



Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 Target
Cultivate a safe & thriving community	Participate in community event	Number of Fire/ Medical education trainings provided at community events	55	40	-
Cultivate a safe & thriving community	Sustain a robust public education program	Provide BLS , CPR, and stop the bleed classes	-	6	10

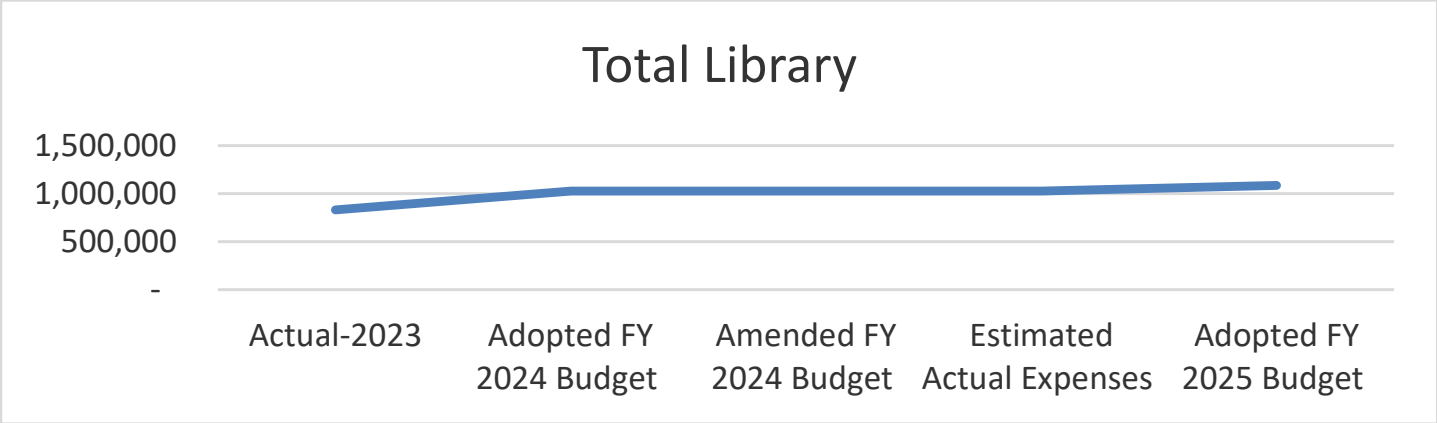
Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 Target
Cultivate a safe & thriving community	Provide exception service for fire and medical calls	Sustain a sub 1:45 minute turnout time for all fire/medical calls	-	1:26	Sub 1:45
Cultivate a safe & thriving community	Provide exception service for fire and medical calls	Sustain a 6 minute or less response time for all areas of Pleasant Grove City	-	4:37	Sub 6:00

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-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Library					
Salaries & Wages	574,287	653,556	653,556	653,556	689,848
Benefits	106,370	187,443	187,443	187,443	204,073
Operating Expenditures	152,590	185,450	185,450	185,450	192,450
Total Library	**833,246**	**1,026,449**	**1,026,449**	**1,026,449**	**1,086,370**



Performance Measures

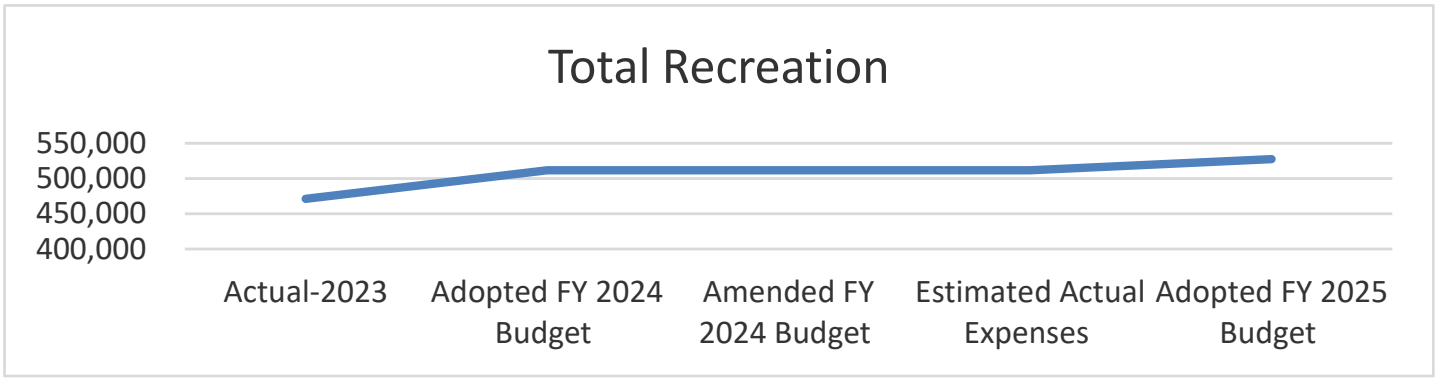
Priorities	Goal	Performance Measure	2023 Actual	2024 Actual
Cultivate a safe & thriving community	Increase /provide programs	Implement summer reading program for adults with disabilities	N/A	Yes
Exceptional Services	Provide Services to more Pleasant Grove City residents	Number of cards issued	16% Increase	13.32% Increase
		Number of digital users	12% Increase	16.22% Increase

Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 Target
Cultivate a safe & thriving community	Increase /provide programs	Create a bi-weekly after-school kindergarten story/ STEM program	-	-	Yes
Cultivate a safe & thriving community	Improve outside spaces	Plant trees, design and build pavilion, purchase and install picnic table	-	-	Yes
Cultivate a safe & thriving community	Make the North Utah Library Consortium more robust	Secure funding through a grant	-	-	Yes
		Draft land get legal approval for all libraries involved	-	-	Yes

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.

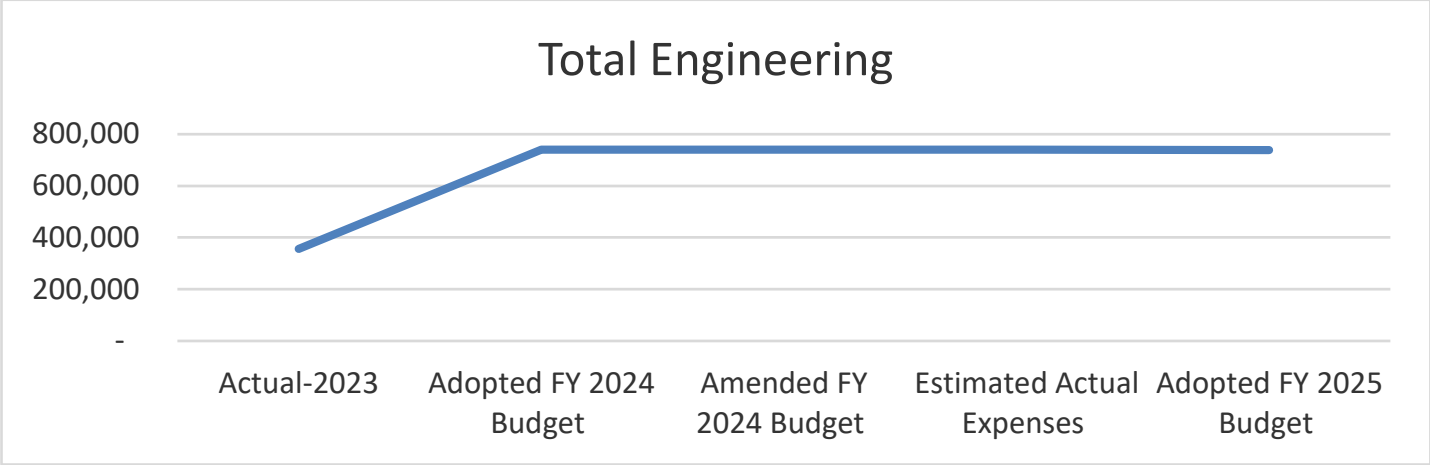
	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Recreation					
Salaries & Wages	266,406	298,024	298,024	298,024	318,512
Benefits	107,055	169,814	169,814	169,814	164,950
Operating Expenditures	97,776	44,214	44,214	44,214	44,214
Total Recreation	**471,237**	**512,052**	**512,052**	**512,052**	**527,676**



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.

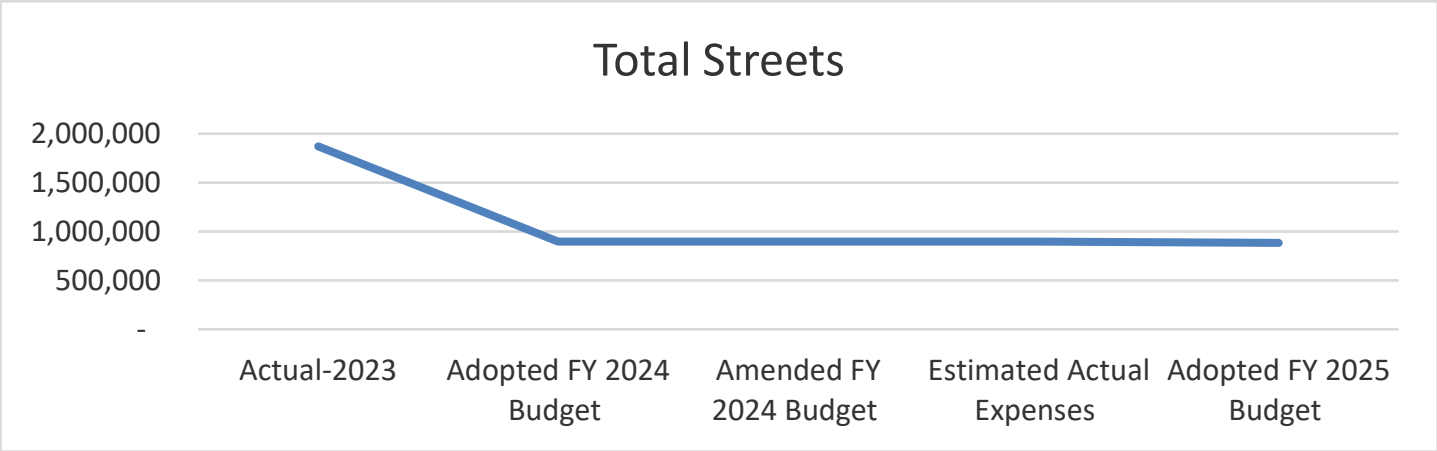
	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Engineering					
Salaries & Wages	252,953	403,095	403,095	403,095	401,990
Benefits	124,771	209,335	209,335	209,335	205,842
Operating Expenditures	(22,245)	127,950	127,950	127,950	129,950
Total Engineering	**355,479**	**740,380**	**740,380**	**740,380**	**737,782**



Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 Target
Exceptional Services	Improve communication to developers and contractors	Provide punch list in-formation within 72 hours of request	-	-	Yes
Exceptional Services	Improve inspection service for infrastructure	Provide more frequent inspections for major milestones	-	-	Yes

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.

	Actual-2023	Adopted FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenses	Adopted FY 2025 Budget
Streets					
Salaries & Wages	292,922	382,621	382,621	382,621	364,046
Benefits	118,683	168,020	168,020	168,020	190,677
Operating Expenditures	1,458,784	347,000	347,000	347,000	327,000
Total Streets	**1,870,388**	**897,641**	**897,641**	**897,641**	**881,723**



Performance Measures

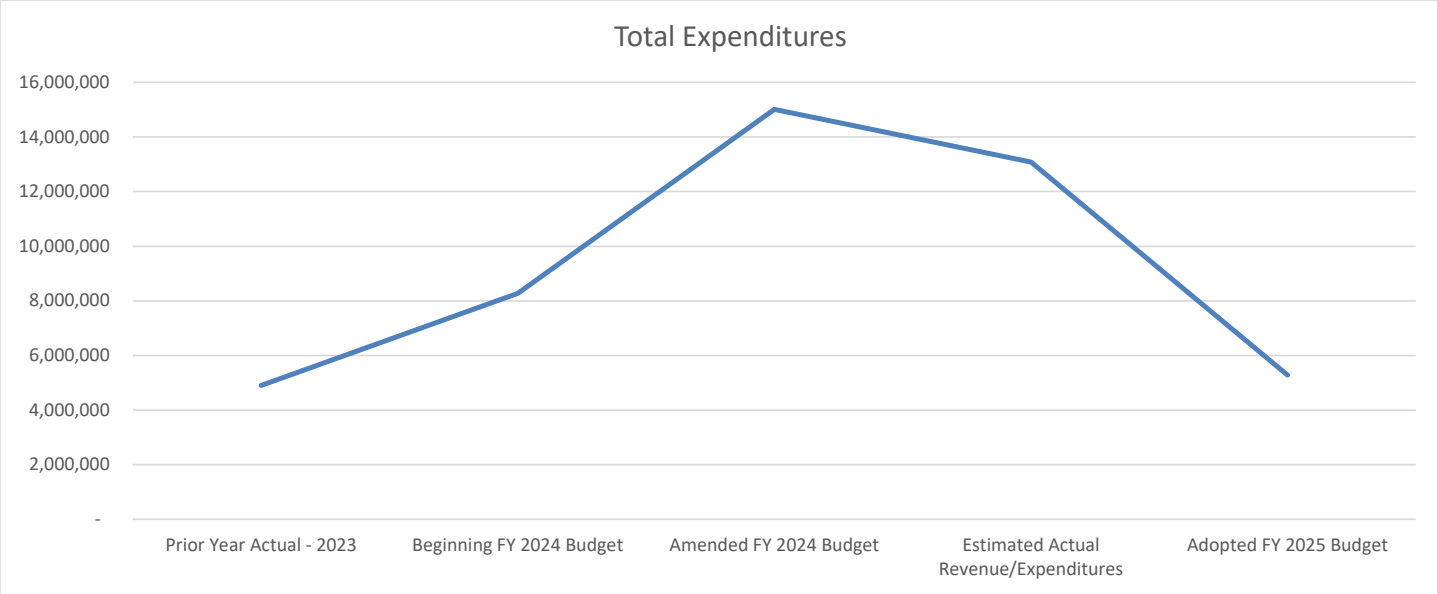
Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 Target
Exceptional Services	Provide safe roads for the City	Implement record keeping through Asset Management	N/A	No	-
Exceptional Services	Improve street condition	Review the 2025 road preservation project and preform street leveling and concrete work ahead of the project.	-	-	Yes

Class C Roads Funds

The revenues in this fund come from thr gas tax levied bu 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 - 2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Revenue/Expenditures	Adopted FY 2025 Budget
Revenues					
Road Fund Allotments	2,409,348	2,247,740	2,247,740	1,551,953	1,600,000
Utah County Option Tax	-	-	-	926,000	926,000
Public Transit Tax	-	-	-	180,000	360,000
Safe Sidewalk Grant	-	-	-	100,000	-
Grant	-	6,045,000	6,045,000	6,045,000	
Interest Income	319,077	-	-	300,000	-
Other Permits	45,632	-	-	-	-
Miscellaneous Revenue	946,245	-	-	900,000	-
Transfer from General Fund	596,964	596,964	-	-	
Total Revenues	**4,317,266**	**8,889,704**	**8,292,740**	**10,002,953**	**2,886,000**
Expenditures					
Engineering Services	3,076	-	-	2,500	-
Departmental Supplies	161,865	-	-	125,000	-
Engineering Services	-	-	-	2,000	-
Projects	938,721	-	-	-	-
1300 West MAG	1,405,335	300,000	1,117,555	1,117,555	-
1300 East Roadway	-	-	-	50,000	-
1100 North SRTS	4,000	-	96,000	96,000	-
Orchard Drive SRTS	-	-	-	30,000	400,000
1100 North Roadway	712,947	-	-	-	-
Sidewalk Curb Gutter	-	150,000	150,000	190,000	150,000
ADA Ramps	-	75,000	75,000	25,000	75,000
Trip Hazard Mitigation	-	25,000	25,000	-	25,000
4000 North MAG Match	-	125,000	125,000	125,000	50,000
900 West	-	400,000	400,000	400,000	
Central Elementary SRTS	113,833	-	-	-	-
Valley View SRTS	62,834	-	-	306,000	-
2600 North Reconstruction	217,509	6,500,000	6,500,000	6,500,000	-
2021 Bond Proceeds	-	-	2,609,247	-	-
1300 East Roadway	162,445	-	1,000,000	1,000,000	-
150 E 900 S to Nathanel	227,503	-	-	-	-
300 East 900 North to 1100 North	22,089	-	327,911	327,911	-
100 E County Match	-	-	50,000	50,000	-
2023 Micro Surface	160,108	-	289,892	289,892	-
2023 HDMB	-	-	350,000	550,000	-
1000 S State St to Locust	-	-	625,000	625,000	-

	Prior Year Actual - 2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Revenue/Expenditures	Adopted FY 2025 Budget
Crack Seal	-	-	150,000	150,000	-
Roadway Stripping	-	-	75,000	75,000	-
900 West	-	-	350,000	350,000	-
2024 Scrub Seal	-	-	-	-	3,875,000
PRINCIPAL ON BOND	620,000	625,000	625,000	625,000	635,000
INTEREST ON BOND	82,390	73,710	73,710	73,710	64,960
Total Expenditures	**4,894,653**	**8,273,710**	**15,014,315**	**13,083,068**	**5,274,960**
Contribution to/(Use of) FB	**(577,387)**	**615,994**	**(6,721,575)**	**(3,080,115)**	**(2,388,960)**
Beginning Fund Balance	9,068,443	8,491,056	8,491,056	8,491,056	5,410,941
Ending Fund Balance	**8,491,056**	**9,107,050**	**1,769,481**	**5,410,941**	**3,021,981**



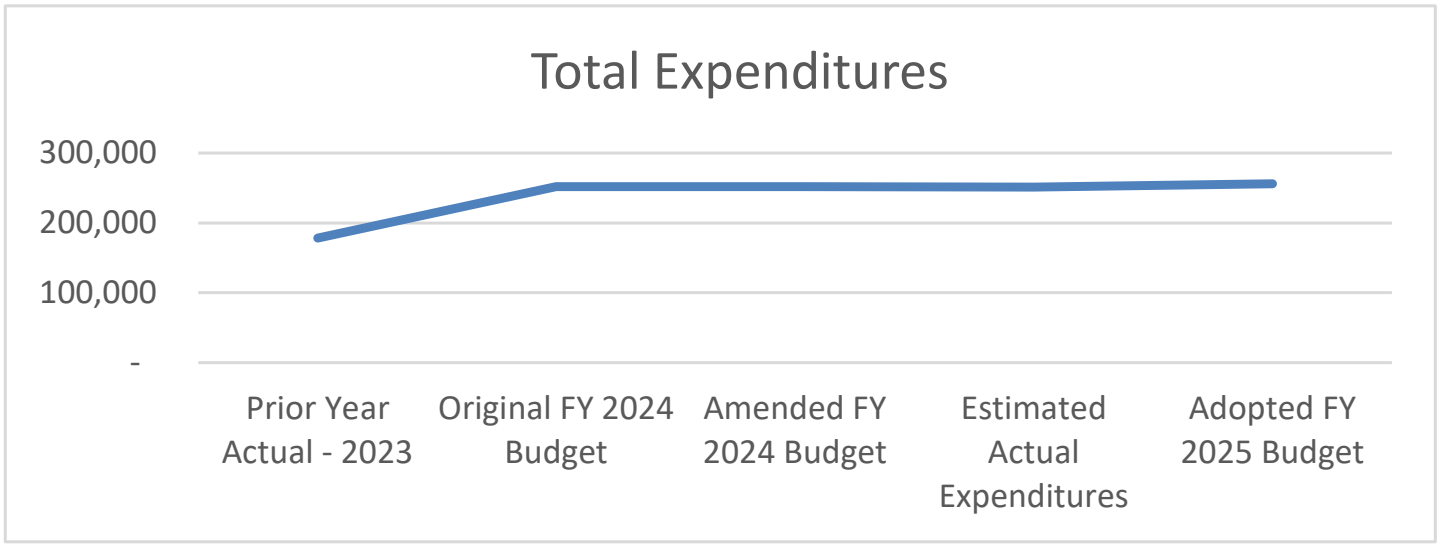
Performance Measures

Priorities	Goal	Performance Measure	2024 Actual	2025 Target
Exceptional Services	Revise and update 3-year plan	Updated 3-year plan	Yes	-
Exceptional Services	Update road plan	Identify past and future 5 year projects and identify and document roads not anticipated to have treatment in 10 years	-	Yes

Cemetery

General Fund

	Prior Year Actual - 2023	Original FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
Cemetery Opening/Closing	227,103	170,000	170,000	230,000	170,000
Cemetery Lot Sales	98,450	170,000	170,000	50,000	170,000
Miscellaneous Revenue	10,950	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	**336,503**	**340,000**	**340,000**	**280,000**	**340,000**
Expenditures					
Salaries and Wages	60,340	51,500	51,500	61,000	61,550
Benefits	5,453	4,625	4,625	5,470	5,994
Operating Expenditures	62,314	70,690	70,690	60,040	63,390
Transfer to General Fund	50,000	50,000	50,000	50,000	50,000
Transfer to Capital Projects	-	75,000	75,000	75,000	75,000
Total Expenditures	**178,106**	**251,815**	**251,815**	**251,510**	**255,933**
Contribution to/(Use of) FB	**158,397**	**88,185**	**88,185**	**28,490**	**84,067**
Beginning Fund Balance	283,207	441,604	441,604	441,604	470,094
Ending Fund Balance	**441,604**	**529,789**	**529,789**	**470,094**	**554,160**



Performance Measures

Priorities	Goal	Performance Measure	2023 Actual	2024 Actual	2025 Target
Exceptional Services	Provide an aesthetically pleasing cemetery	Design and install automated sprinklers throughout cemetery	90%	100%	-



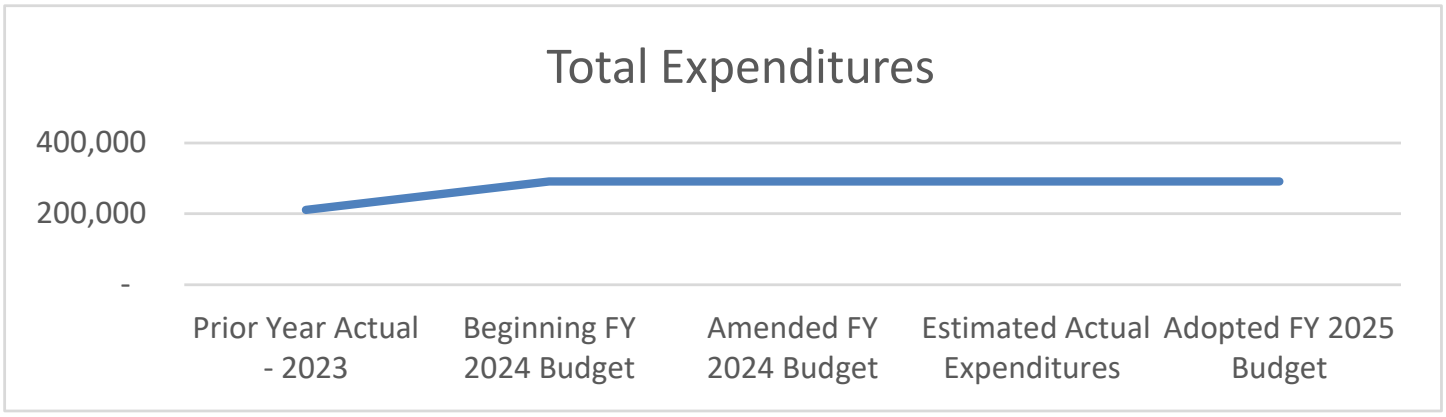
Special Revenue Funds

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.

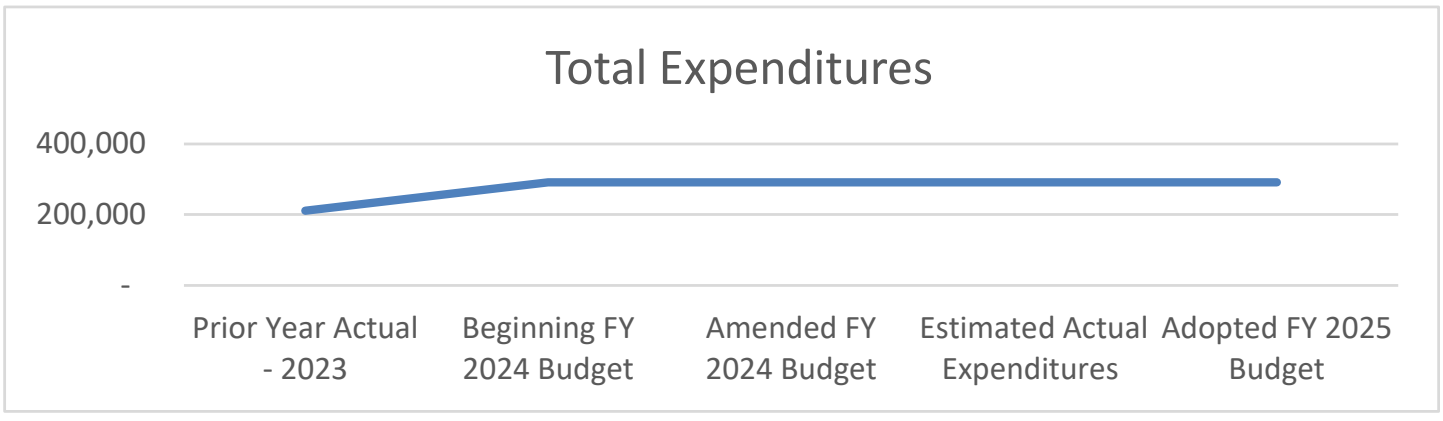
	Prior Year Actual - 2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
E911 Fees	-	-	-	-	-
User Fees	-	-	-	-	-
Interest	5,425	-	-	10,000	5,000
Other Revenues	-	-	-	-	-
Transfer from General Fund	292,086	292,086	292,086	292,086	292,086
Total Revenues	**297,511**	**292,086**	**292,086**	**302,086**	**297,086**
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Maintenance	211,522	292,086	292,086	292,086	292,086
Operating Expenditures	-	-	-	-	-
Equipment	-	-	-	-	-
Total Expenditures	**211,522**	**292,086**	**292,086**	**292,086**	**292,086**
Contribution to/(Use of) FB	**85,989**	**-**	**-**	**10,000**	**5,000**
Beginning Fund Balance	269,518	355,507	355,507	355,507	365,507
Ending Fund Balance	**355,507**	**355,507**	**355,507**	**365,507**	**370,507**



Cultural Arts

Special Revenue Fund

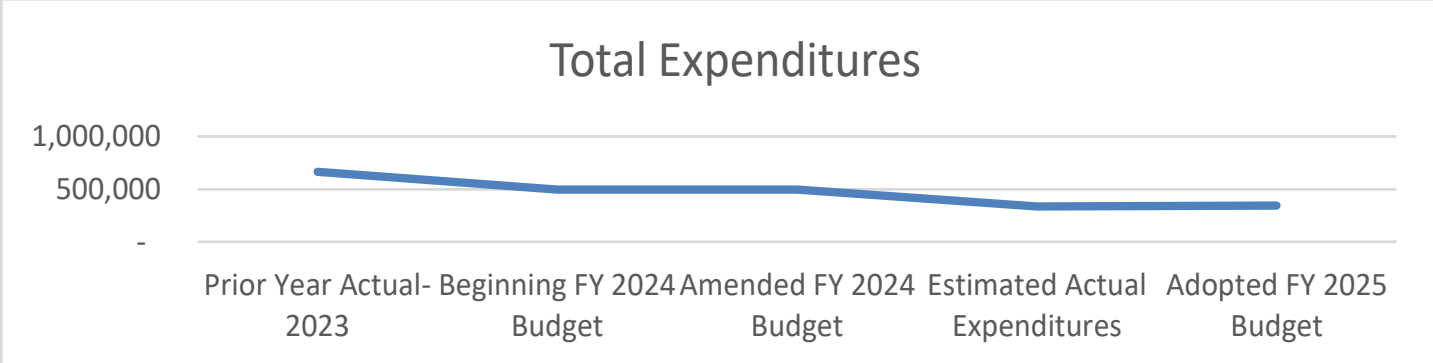
	Prior Year Actual -2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopting FY 2025 Budget
Revenues					
Youth Theatre	-	-	-	-	-
PG Players	47,088	15,000	15,000	35,000	15,000
Utah Children's Choir	-	-	-	-	-
Misc Revenue	-	-	-	-	-
Donations	190	-	-		-
Transfer from General Fund	30,612	30,612	30,612	30,612	30,612
Total Revenues	**77,890**	**45,612**	**45,612**	**65,612**	**45,612**
Expenditures					
Arts Council	2,605	2,500	2,500	2,500	2,500
Youth Theatre	5,000	5,000	5,000	5,000	5,000
PG Players	62,595	21,500	21,500	35,625	21,500
Utah Children's Choir	-	-	-	-	-
Orchestra	4,722	4,000	4,000	4,000	4,000
Historical Commission	7,593	2,500	2,500	2,700	2,500
Historical Grant Match	-	-	-	-	-
Historial Grant	-	-	-	-	-
Other Expenditures	11,057	5,000	5,000	12,000	10,112
Total Expenditures	**93,573**	**40,500**	**40,500**	**61,825**	**45,612**
Contribution to/(Use of) FB	**(15,683)**	**5,112**	**5,112**	**3,787**	**-**
Beginning Fund Balance	52,877	37,194	37,194	37,194	40,980
Ending Fund Balance	**37,194**	**42,306**	**42,306**	**40,980**	**40,980**



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-2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
Swimming Pool Revenues	146,964	232,556	232,556	86,000	150,000
Concessions Sales	35,557	43,368	43,368	31,000	20,000
Transfer from General Fund	205,842	221,350	221,350	221,350	221,350
Total Revenues	**388,362**	**497,274**	**497,274**	**338,350**	**391,350**
Expenditures					
Salaries and Wages	248,273	254,511	254,511	172,501	172,501
Benefits	20,948	24,313	24,313	15,572	15,000
Concession Stands	19,215	29,000	29,000	17,902	15,000
Utilities	49,588	66,000	66,000	52,646	22,000
Operating Expenditures	256,881	87,450	87,450	66,189	85,650
Maintenance & Equipment	69,218	36,000	36,000	12,743	36,000
Total Expenditures	**664,122**	**497,274**	**497,274**	**337,553**	**346,151**
Contribution to/(Use of) FB	**(275,759)**	**(0)**	**(0)**	**797**	**45,199**
Beginning Fund Balance	447,282	171,523	171,523	171,523	172,320
Ending Fund Balance	**171,523**	**171,522**	**171,522**	**172,320**	**217,519**



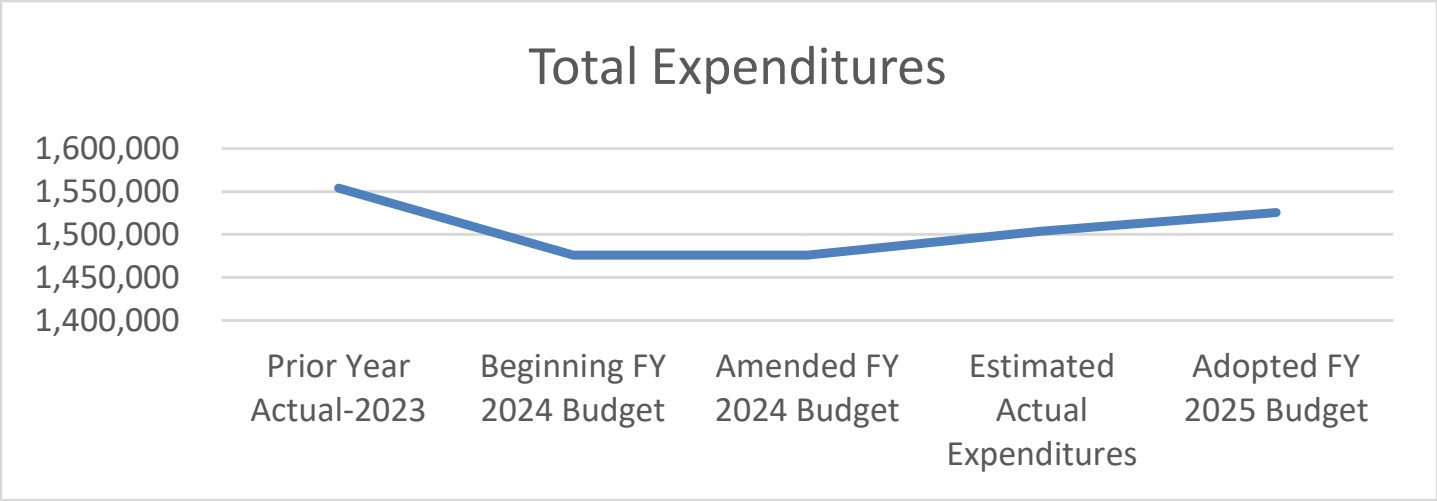
Performance Measures

Priorities	Goal	Performance Measures	2024 Actual	2025 Target
Exceptional Services	Rebuild Pool	Initiate plan for funding	Yes	-
Exceptional Services	Rebuild Pool	Complete remodel by May 2025	-	Yes

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-2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
Recreation Fee Revenues	664,663	650,000	650,000	665,000	665,000
Comm Center Revenues	568,993	450,000	450,000	570,000	525,000
Misc Revenue	937	-	-	-	-
Recreation Concessions	70,157	35,000	35,000	70,200	45,000
Transfer from General Fund	246,654	246,654	246,654	246,654	299,643
Total Revenues	**1,551,404**	**1,381,654**	**1,381,654**	**1,551,854**	**1,534,643**
Expenditures					
Salaries & Wages	847,385	920,055	920,055	920,055	969,278
Benefits	77,156	86,384	86,384	82,884	86,650
Program Supplies & Equipment	231,669	250,557	250,557	289,226	250,557
Operating Expenditures	352,856	174,000	174,000	167,000	174,000
Transfer to Capital Equipment	45,000	45,000	45,000	45,000	45,000
Total Expenditures	**1,554,066**	**1,475,996**	**1,475,996**	**1,504,165**	**1,525,485**
Contribution to/(Use of) FB	**(2,662)**	**(94,342)**	**(94,342)**	**47,689**	**9,158**
Beginning Fund Balance	341,042	338,380	338,380	338,380	386,069
Ending Fund Balance	**338,380**	**244,038**	**244,038**	**386,069**	**395,227**



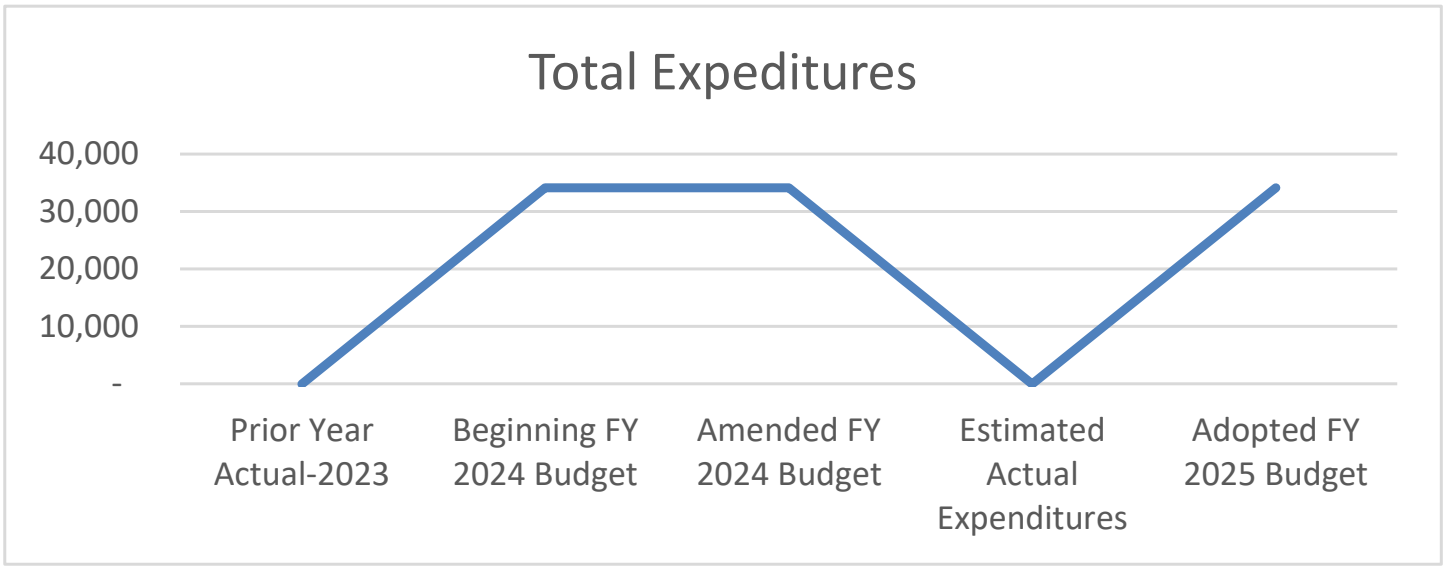
Performance Measures

Priorities	Goal	Performance Measure	2024 Actual	2025 Target
Cultivate a safe & thriving community	Enhance Recreation Center experience	Front desk/lobby remodel	No	-
Exceptional Services	Increase customer service	Qualtrics survey Net Promoter Score (NPS)	42.6	-
Exceptional Services	Maintain essential employee training	Number of trainings provided	6	-
Exceptional Services	Increase customer service	Conduct survey to identify most relevant training topics	No	-
Cultivate a safe & thriving community	Increase number of stand alone events	Number of events	-	4
Cultivate a safe & thriving community	Provide adaptive programming to adults and youth with disabilities	Implement a new program	-	Yes
Exceptional Services	Increase professional growth and skill enhancement	Hold trainings for entire department	-	4

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.

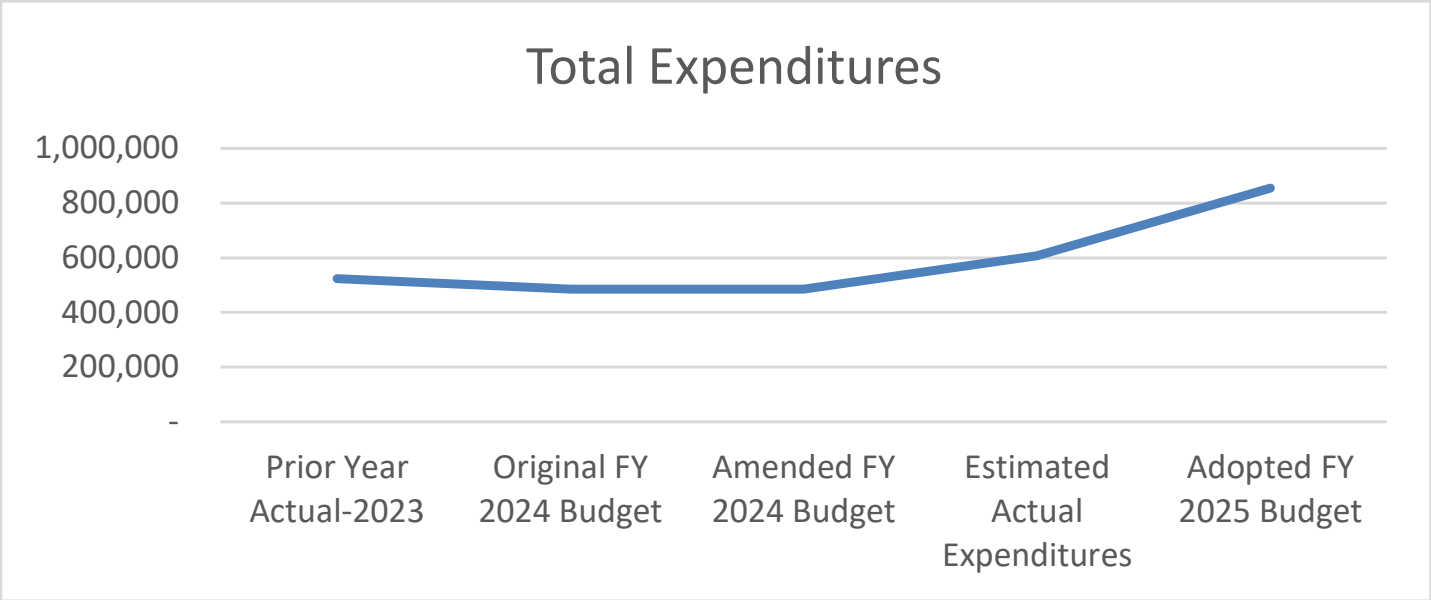
	Prior Year Actual-2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
Title 1 Federal Grants	-	-	-	-	-
Interest	1,044	-	-	-	-
Other Revenues	3,731	-	-	-	-
Total Revenues	**4,775**	**-**	**-**	**-**	**-**
Expenditures					
Title 1 Grant Purchases	-	-	-	-	-
Purchases from Gifts	-	-	-	-	-
Library Projects	-	34,179	34,179	-	34,179
Total Expenditures	**-**	**34,179**	**34,179**	**-**	**34,179**
Contribution to/(Use of) FB	**4,775**	**(34,179)**	**(34,179)**	**-**	**(34,179)**
Beginning Fund Balance	31,279	36,053	36,053	36,053	36,053
Ending Fund Balance	**36,053**	**1,874**	**1,874**	**36,053**	**1,874**



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.

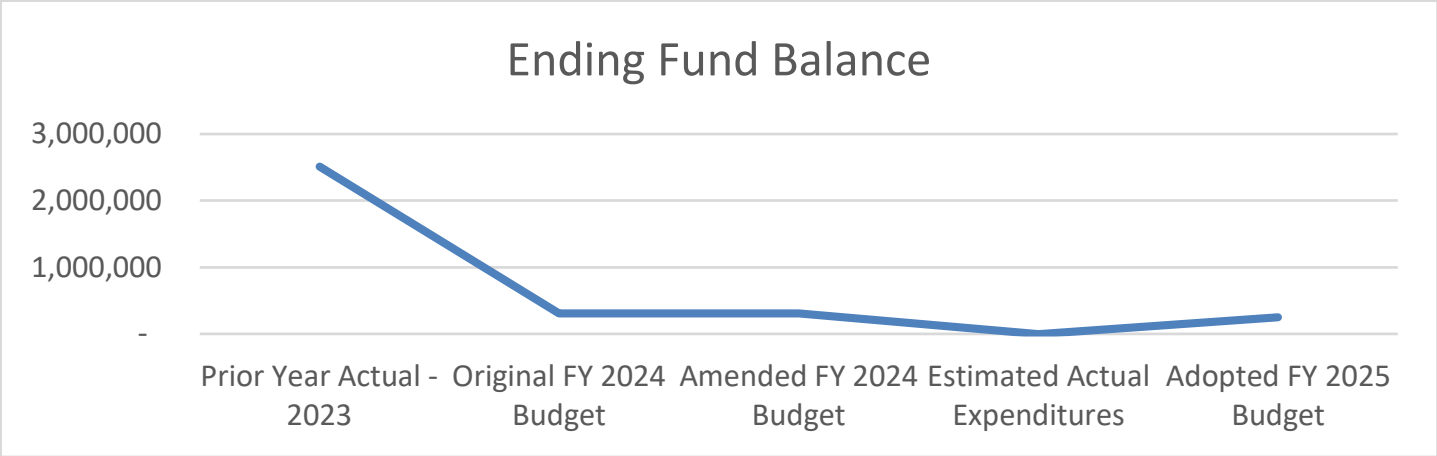
	Prior Year Actual-2023	Original FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
County Grant	18,219	-	-	-	-
CARE Tax	685,394	555,000	555,000	720,000	705,956
Interest	-	-	-	2,915	-
Donations	-	-	-	1,500	-
Contribution to Fund Balance	-	-	-	-	-
Total Revenues	**703,613**	**555,000**	**555,000**	**724,415**	**705,956**
Expenditures					
Downtown Park	-	-	-	-	-
Equipment	-	-	-	-	-
Various Park Projects	-	-	-	-	-
Discovery Park Shade Covers	-	300,000	300,000	330,000	-
Shannon Fields Shade Covers		-	-	-	350,000
Discovery Park West Playground	635	-	-	-	200,000
The Ruth	-	-	-	-	200,000
Facility 2023	8,574	-	-	-	-
Library 2023	14,795	-	-	2,048	-
Parks 2023	25,917	-	-	-	-
Rec 2023	82,973	-	-	-	-
Arts 2024	-	80,000	80,000	85,237	-
Pickleball Courts	324,955	-	-	-	-
Batting Cages	-	-	-	80,000	-
Recreation	-	20,000	20,000	40,000	20,000
Library	12,437	20,000	20,000	5,413	20,000
Arts	10,519	25,000	25,000	25,000	25,000
Parks Maintenance	19,555	20,000	20,000	20,000	20,000
Special Projects	22,632	20,000	20,000	20,000	20,000
Total Expenditures	**522,992**	**485,000**	**485,000**	**607,698**	**855,000**
Contribution to/(Use of) FB	**180,620**	**70,000**	**70,000**	**116,717**	**(149,044)**
Beginning Fund Balance	439,918	620,538	620,538	620,538	737,255
Ending Fund Balance	**620,538**	**690,538**	**690,538**	**737,255**	**588,211**


Total Expenditures
1,000,000
800,000
600,000
400,000
200,000
-
Prior Year Actual-2023
Original FY 2024 Budget
Amended FY 2024 Budget
Estimated Actual Expenditures
Adopted FY 2025 Budget

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. The funds are no longer being collected or used due to pending litigation.

	Prior Year Actual -2023	Original FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
Transportation Utility Fee	206,498	1,800,000	1,800,000	1,300,000	1,300,000
Interest	-	-	-	90,000	-
Total Revenues	**206,498**	**1,800,000**	**1,800,000**	**1,390,000**	**1,300,000**
Expenditures					
500 East - 500 N to 1100 North	-	900,000	900,000	900,000	-
200 West - 400 N to Center Street	-	800,000	800,000	800,000	-
Center Street - 700 E 10 1050 E	-	700,000	700,000	700,000	-
Nathaniel - Murdock 1300 East	-	600,000	600,000	600,000	150,000
Road Rehab	-	1,000,000	1,000,000	900,000	-
Roadway Striping	-	-	-	-	75,000
Crack Seal	-	-	-	-	150,000
2024 Micro Surface	-	-	-	-	500,000
700 North 300 - 400 East	-	-	-	-	25,000
1520 West 1100 - 1800 North	-	-	-	-	25,000
800 North NCB to 1300 West	-	-	-	-	25,000
680 North 1570 West to NCB	-	-	-	-	25,000
1440 North 1520 - 1300 West	-	-	-	-	25,000
535 East 500 - 900 North	-	-	-	-	25,000
Rail Road Crossings	-	-	-	-	25,000
Total Expenditures	**-**	**4,000,000**	**4,000,000**	**3,900,000**	**1,050,000**
Contribution to/(Use of) FB	**206,498**	**(2,200,000)**	**(2,200,000)**	**(2,510,000)**	**250,000**
Beginning Fund Balance	2,305,720	2,512,218	2,512,218	2,512,218	2,218
Ending Fund Balance	**2,512,218**	**312,218**	**312,218**	**2,218**	**252,218**


Ending Fund Balance
3,000,000
2,000,000
1,000,000
-
Prior Year Actual - 2023
Original FY 2024 Budget
Amended FY 2024 Budget
Estimated Actual Expenditures
Adopted FY 2025 Budget

Pleasant Grove Redevelopment Agency

Special Revenue Fund

	Actual- 2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
Gateway Project					
Property Tax Revenue	-	-	-	-	-
Tax Increment Revenue	784,092	785,000	785,000	557,603	600,000
Grove Tower					
Tax Increment Revenue CDA1	152,264	200,000	200,000	187,789	200,000
Tax Increment Revenue CDA2	91,095	100,000	100,000	158,151	150,000
1300 West CDA					
Tax Increment Revenue	368,139	400,000	400,000	515,076	515,000
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	**1,395,589**	**1,485,000**	**1,485,000**	**1,418,619**	**1,465,000**
Expenditures					
Gateway Project					
Operating Expenditures	500	-	-	-	600,000
Professional Services	2,000	-	-	-	-
Grove Tower					
Operating Expenditures	216,939	235,000	235,000	302,697	350,000
1300 West CDA					
Operating Expenditures	351,862	320,000	320,000	489,822	515,000
Other Operating Expenitures	-	-	-	-	-
Total Expenditures	**571,301**	**555,000**	**555,000**	**792,519**	**1,465,000**
Transfers in/(Out)					
Transfer to General Fund	-	-	-	-	-
Total Transfers	**-**	**-**	**-**	**-**	**-**
Contribution to/(Use of) FB	**824,289**	**930,000**	**930,000**	**626,100**	**-**
Beginning Fund Balance	3,310,950	4,135,239	4,135,239	4,135,239	4,761,339
Ending Fund Balance	**4,135,239**	**5,065,239**	**5,065,239**	**4,761,339**	**4,761,339**



*Photo Provided by Drew Armstrong

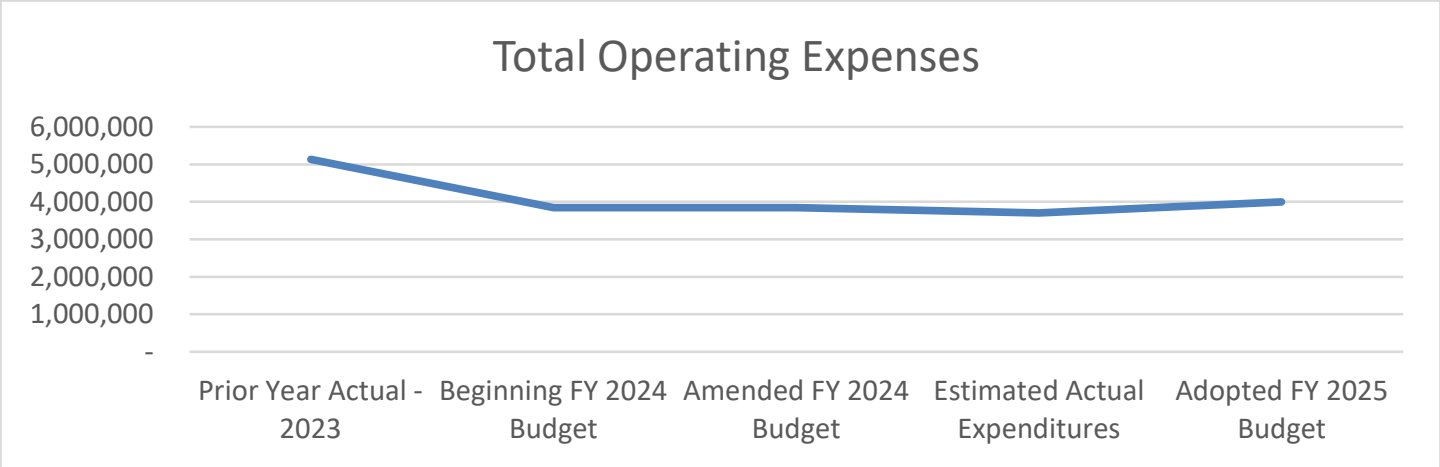
Enterprise Funds

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 - 2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Operating Revenues					
Culinary Water Sales	5,316,760	5,365,000	5,365,000	5,365,000	5,525,950
Secondary Water Sales	3,526,895	3,837,000	3,837,000	3,866,000	3,866,000
Other Operating Revenues	32,383	-	-	-	-
Total Operating Revenues	**8,876,038**	**9,202,000**	**9,202,000**	**9,231,000**	**9,391,950**
Operating Expenses					
Salaries & Wages	694,011	725,525	725,525	725,525	788,855
Benefits	180,439	362,042	362,042	362,042	362,042
Power Expense	333,013	360,000	360,000	360,000	360,000
Administrative Services	802,939	912,929	912,929	802,929	984,929
Metro Water Lease	250,000	100,000	100,000	100,000	100,000
Irrigation Assessments	243,759	320,000	320,000	320,000	320,000
Operating Expenditures	784,195	1,067,600	1,066,800	1,034,000	1,081,800
Depreciation	1,843,891	-	-	-	-
Total Operating Expenses	**5,132,247**	**3,848,096**	**3,847,296**	**3,704,496**	**3,997,626**
Operating Income/(Loss)	**3,743,791**	**5,353,904**	**5,354,704**	**5,526,504**	**5,394,324**
Non-Operating Revenues/(Expenses)					
Impact Fees	144,819	150,000	150,000	400,000	150,000
Interest Income	580,025	-	-	-	-
Interest Expense	(523,758)	(566,124)	(566,124)	(566,124)	(523,059)
Other Revenue	182,998	-	-	-	-
Bond Ammortization	(16,276)	-	-	-	-
Total Non-Operating Revenues/(Expenses)	**367,808**	**(416,124)**	**(416,124)**	**(166,124)**	**(373,059)**
Contributions and Transfers					
Developer/Capital Contributions	687,120	-	-	-	-
Total Contributions/Transfers	**687,120**	**-**	**-**	**-**	**-**
Change in Net Assets	**4,798,719**	**(232,220)**	**4,938,580**	**5,360,380**	**5,021,265**
Capital Expenditures	**3,812,135**	**3,480,000**	**8,413,501**	**8,413,501**	**4,130,000**



Performance Measures

Priorities	Goal	Performance Measure	2024 Actual	2025 Target
Exceptional Services	Installation of secondary meters	Hire contractor and install meters	50%	100%
Cultivate a safe & thriving community	Provide safe drinking water to city residents	Zero water quality violations	Yes	Yes
Cultivate a safe & thriving community	Improve culinary water facilities site security	Install security fencing and camera monitoring equipment	-	Yes
Cultivate a safe & thriving community	Improve visual aesthetics of culinary and secondary water facilities	Reduce weeds and install low maintenance landscaping	-	Yes
Cultivate a safe & thriving community	Obtain accurate sewer condition information	Inspect sewers	-	25%

Water FY2025 Capital Improvement Projects

Gateway Well	$ 1,500,000
Nathaniel Canal to Tank	300,000
Fiber & Security	125,000
Anderson Chlorinator	90,000
Adams Chlorinator	90,000
Well Sites	50,000
City Backflow & Meters	25,000
Wade Springs	150,000
Vehicles/Equipment	125,000
New Meter System	50,000
Development/Special Projects	70,000
Gibson Chlorinator	90,000
Atwood Chlorinator	90,000
Peterson Well Rehab	200,000
4000 N Services	75,000
Secondary Sites	50,000
SCADA	350,000
Wadley Spring Rehab	150,000
200 West Center - 400 North	550,000
	$ 4,130,000

FY 2025 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, Gibson Chlorinator & Atwood Chlorinator - The chlorinators will provide consistent dosing and monitoring. This is a Division of Drinking Water requirement and will reduced sampling and exposure to risk.

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.

Peterson Well Rehab - This well has not been operational for 9 years. The upgrades will put the well in operation and provide redundancy in the system.

Vehicle /Equipment Replacement - The fund will be used to replace existing vehicles and equipment and not expand the fleet so no future operational impact is expected.

4000 North Services - Water service replacements will reduce future leak potential.

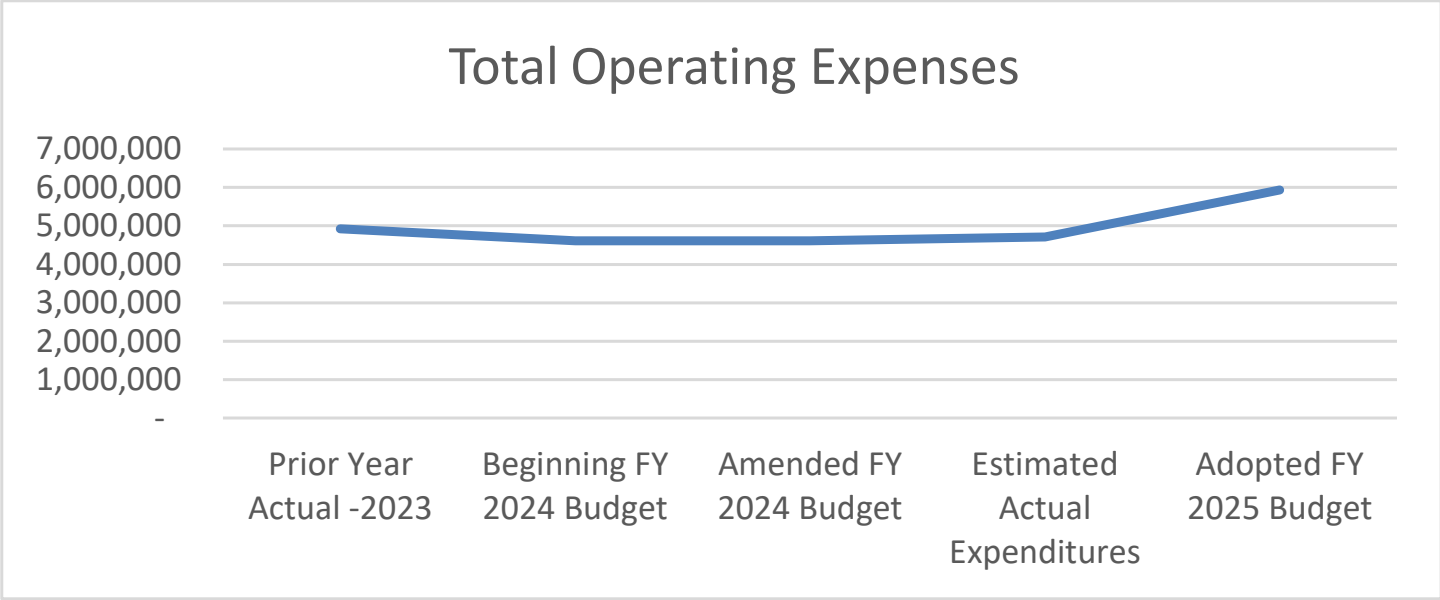
Gateway Well - This well will create system redundancy and source consistency in times when spring reduction is down.

New Meter System - Each new meter will have remote read capabilities and manual meter reading will be eliminated with each new meter. This will reduce operational costs significantly over time.

220 West Center—400 North - The replacement of this main water line will reduce future maintenance.

SCADA - Monitoring remotely helps operate the system and increase efficiencies through less pumping and service calls.

	Prior Year Actual -2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Operating Revenues					
Sewer Fees	5,552,976	5,500,000	5,500,000	5,600,000	6,774,631
Connection Fees	14,400	25,000	25,000	42,000	25,000
Miscellaneous Revenues	5,966	-	-	-	-
Total Operating Revenues	**5,573,343**	**5,525,000**	**5,525,000**	**5,642,000**	**6,799,631**
Operating Expenses					
Salaries & Wages	502,066	514,210	514,210	514,210	629,000
Benefits	143,486	278,563	278,563	278,563	322,850
GF Administrative Charge	776,500	831,500	831,500	831,500	867,500
Charges for Treatment	2,680,545	2,800,000	2,800,000	2,966,709	3,920,000
Operating Expenditures	176,392	185,300	185,300	126,000	197,000
Depreciation	645,582	-	-	-	-
Total Operating Expenses	**4,924,571**	**4,609,573**	**4,609,573**	**4,716,982**	**5,936,350**
Operating Income/(Loss)	**648,771**	**915,427**	**915,427**	**925,018**	**863,281**
Non-Operating Revenues/(Expenses)					
Interest Income	233,166	25,000	25,000	250,000	25,000
Interest Expense	(742)	-	-	-	-
Total Non-Operating Revenues/(Expenses)	**232,424**	**25,000**	**25,000**	**250,000**	**25,000**
Contributions and Transfers					
Impact Fees	74,349	100,000	100,000	200,000	100,000
Developer Contributions	484,307	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Contributions/Transfers	**558,656**	**100,000**	**100,000**	**200,000**	**100,000**
Change in Net Assets	**1,439,853**	**1,040,427**	**1,040,427**	**1,375,018**	**988,281**
Capital Projects	**513,022**	**1,193,000**	**2,748,990**	**2,723,990**	**1,300,000**



Sewer FY2025 Capital Improvement Projects

Vehicles/Equipment	$ 250,000
Special Projects	50,000
600 West Center Street to 1100 North	1,000,000
	$ 1,300,000

FY 2025 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.

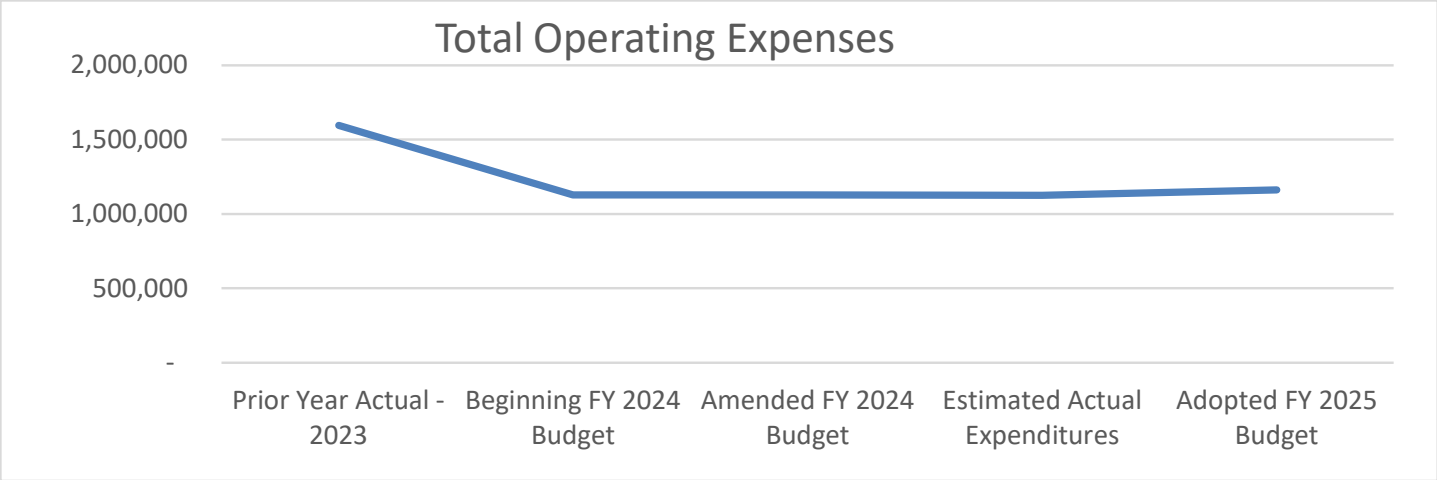
Development/Special Projects – This fund is used for increasing capacity or completing a stretch of infrastructure when a development installs some of the infrastructure but either capacity needs to be increased or a final piece requires completion that is not part of the impact of the development. In 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. The city will purchase a trailer and camera that will allow staff to inspect and evaluate the pipes prior to Capital Improvement Projects (CIP). This will prevent un-knowns during construction.

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

	Prior Year Actual - 2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Operating Revenues					
Storm Drain Fee	2,836,155	3,728,340	3,728,340	3,728,340	3,840,190
Total Operating Revenues	**2,836,155**	**3,728,340**	**3,728,340**	**3,728,340**	**3,840,190**
Operating Expenses					
Salaries & Wages	370,434	387,000	387,000	387,000	392,500
Benefits	126,352	237,051	237,051	238,551	198,675
GF Administrative Charge	202,544	260,544	260,544	260,544	296,544
Operating Expenditures	243,924	242,240	242,240	240,240	274,240
Depreciation	651,708	-	-	-	-
Total Operating Expenses	**1,594,962**	**1,126,835**	**1,126,835**	**1,126,335**	**1,161,959**
Operating Income/(Loss)	**1,241,193**	**2,601,505**	**2,601,505**	**2,602,005**	**2,678,231**
Non-Operating Revenues/(Expenses)					
Impact Fees	117,710	100,000	100,000	330,000	100,000
Interest Income	316,303	45,000	45,000	330,000	45,000
Interest Expense	(289,324)	(285,600)	(285,600)	(281,600)	(272,850)
Amortize Bond Issuance Costs	56,340	-	-	-	-
Other Revenue	367,584	20,000	20,000	130,000	20,000
Total Non-Operating Revenues/(Expenses)	**568,613**	**(120,600)**	**(120,600)**	**508,400**	**(107,850)**
Contributions and Transfers					
Developer Contributions	600,428	-	-	-	-
Transfer to Capital	-	(878,340)	(878,340)	(878,340)	(878,340)
Transfer from Cemetery	-	-	-	-	-
Transfer from Other Funds	-	-	-	-	-
Total Contributions/Transfers	**600,428**	**(878,340)**	**(878,340)**	**(878,340)**	**(878,340)**
Change in Net Assets	**2,410,234**	**1,602,565**	**1,602,565**	**2,232,065**	**1,692,041**
Capital Expenditures	**1,316,632**	**825,000**	**6,384,699**	**6,327,766**	**700,000**



Performance Measures

Priorities	Goal	Performance Measure	2024 Actual	2025 Target
Essential Services	Increase capacity of City storm drain	Complete outfall to the lake	No	Yes
Cultivate a safe & thriving community	Maintain safe and clean storm drain system	Implement record keeping through Asset Management	No	Yes
Cultivate a safe & thriving community	Improve overall SWPPP program	Review the city's state permit and address deficiencies	-	Yes

Storm Drain FY2025 Capital Improvement Projects

Development/Special Projects	$100,000
Pipe Plant Detention	150,000
Vehicle Replacement	250,000
Lindon Cost Sharing	100,000
Anderson Park	100,000
	$700,000

FY 2025 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.

Smith Property & Anderson Park – Design costs for detention at the properties

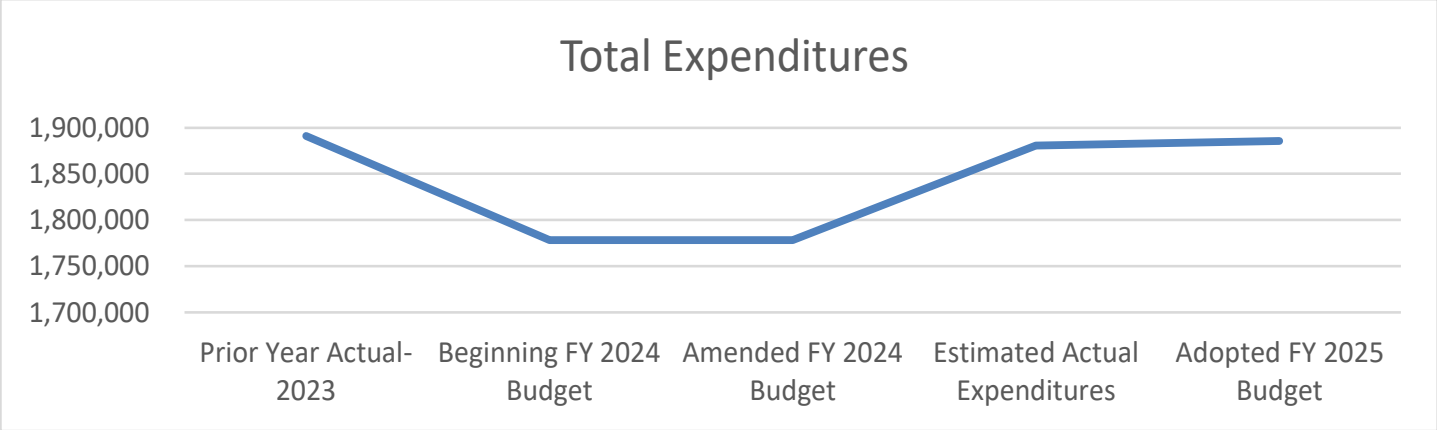
New Public Works Facility– Public Works is in need of a new and updated facility. This fund will contribute on a pro-rate basis.

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.

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-2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
Garbage Collection Fees	1,457,205	1,400,000	1,400,000	1,460,000	1,500,921
Recycling Fees	399,698	390,000	390,000	400,000	411,689
Interest	-	-	-	-	-
Total Revenues	**1,856,903**	**1,790,000**	**1,790,000**	**1,860,000**	**1,912,610**
Expenditures					
Garbage Pickup Expense	742,565	625,000	625,000	742,565	764,842
Recyling Collection	400,606	475,000	475,000	400,606	412,624
Tipping Fees	392,911	375,000	375,000	382,911	404,698
City Cleanup	96,617	45,000	45,000	96,000	45,000
Administration Fee	258,420	258,416	258,416	258,416	258,416
Total Expenditures	**1,891,118**	**1,778,416**	**1,778,416**	**1,880,498**	**1,885,580**
Change in Net Assets	**(34,216)**	**11,584**	**11,584**	**(20,498)**	**27,030**
Fund Balance	**47,480**	**59,064**	**59,064**	**38,566**	**65,596**



Water

5 Year Proforma Income Statement

	2025	2026	2027	2028	2029
Revenues					
Water Sales	5,525,590	5,691,358	5,862,098	6,037,961	6,219,100
Water Iniation Fees	-	-	-	-	-
Installation Fees	-	-	-	-	-
Total Revenue	5,525,590	5,691,358	5,862,098	6,037,961	6,219,100
Operating Expenses					
Overtime Wages	23,500	24,205	24,931	25,679	26,449
Wages	542,000	558,260	575,008	592,258	610,026
Part Time Wages	51,000	52,530	54,106	55,729	57,401
Retirement	80,143	82,547	85,024	87,574	90,202
FICA	42,000	43,260	44,558	45,895	47,271
Health Insurance	136,227	140,314	144,523	148,859	153,325
Dental Insurance	5,931	6,109	6,292	6,481	6,675
Life Insurance	1,100	1,133	1,167	1,202	1,238
LTD	2,415	2,487	2,562	2,639	2,718
Unemployment	801	825	850	875	902
Worker's Comp	5,600	5,768	5,941	6,119	6,303
Meetings & Memberships	14,000	14,420	14,853	15,298	15,757
Travel & Training	6,000	6,180	6,365	6,556	6,753
Office Expense	20,000	20,600	21,218	21,855	22,510
Vehicle Expense	30,000	30,900	31,827	32,782	33,765
Power Expense	320,000	329,600	339,488	349,673	360,163
Metro Water Lease	100,000	103,000	106,090	109,273	112,551
Telephone Expense	2,000	2,060	2,122	2,185	2,251
Cellular Services	7,000	7,210	7,426	7,649	7,879
PPE Safety & Uniform	3,400	3,502	3,607	3,715	3,827
Engineering	45,000	46,350	47,741	49,173	50,648
North Utah County Aquifer	10,000	10,300	10,609	10,927	11,255
Bank & Credit Card Fees	30,000	30,900	31,827	32,782	33,765
Street Repairs	18,000	18,540	19,096	19,669	20,259
Admnistrative Fee	522,280	522,280	522,280	522,280	522,280
Lease Payments	15,000	15,300	15,759	16,232	16,719
Meter Purchases	75,000	76,500	78,795	81,159	83,594
Departmental Supplies	75,000	76,500	78,795	81,159	83,594
Repair & Maintenance	120,000	122,400	126,072	129,854	133,750
Equipment	80,000	81,600	84,048	86,569	89,167
Technology	7,000	7,140	7,354	7,575	7,802
Software Licensing	11,000	11,330	11,670	12,020	12,381
City Utilities	25,000	25,500	26,265	27,053	27,865
Total Expenses	2,426,397	2,479,551	2,553,937	2,598,748	2,661,042
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Interest -Bonds	(127,290)	(121,466)	(115,518)	(109,482)	(103,332)
Impact Fees	150,000	150,000	150,000	150,000	150,000
Transfers	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	22,710	28,534	34,482	40,518	46,668
Change in Net Assets (Cash)	3,121,903	3,240,341	3,342,643	3,479,731	3,604,726

Water

5 Year Proforma Income Statement

	2025	2026	2027	2028	2029
Debt Prinicipal Payments					
2004	87,000	89,000	-	-	-
2006	20,000	20,000	4,000	-	-
2019	102,000	105,000	107,000	109,000	111,000
2020	36,000	36,000	36,000	37,000	37,000
2022	214,000	218,000	221,000	225,000	228,000
Total Principal Payment	459,000	468,000	368,000	371,000	148,000
Capital Expenditures					
Gateway Well	1,500,000	-	-	-	-
Nathaniel Canal to Tank	300,000	-	-	-	-
Fiber & Security	75,000	-	-	-	-
SCADA	250,000	-	-	-	-
Wade Springs	150,000	-	-	-	-
200 West Center - 400 North	300,000	-	-	-	-
Monson Tank & Redrill	-	3,500,000	-	-	-
Vehicles/Equipment	75,000	140,000	140,000	150,000	150,000
Development/Special Projects	70,000	140,000	140,000	160,000	160,000
Fire Hydrant Replacement	-	50,000	50,000	60,000	60,000
Master Planned Waterline Upgrade	-	320,000	320,000	340,000	360,000
System Replacement	-	1,400,000	1,400,000	1,500,000	1,500,000
New Meter System	50,000	50,000	50,000	60,000	-
Battle Creek Turbidity	-	-	-	-	-
Water Master Plan Study	-	10,000	10,000	10,000	10,000
Buildout Distribution and Transmission	-	400,000	-	420,000	440,000
Replace 1, 2 & 4 inch lines	-	400,000	400,000	420,000	440,000
North Utah County Acquifer	-	10,000	10,000	10,000	
PRV replacement	-	100,000	100,000	110,000	100,000
New Public Works Facility	-	1,000,000	1,000,000	1,000,000	1,000,000
Wade Springs	-	-	-	-	-
Peterson Well Rehab	200,000	-	-	-	-
4000 North Services	75,000	-	-	-	-
City Backflow & Meters	25,000	-	-	-	-
Well Sites	50,000	-	-	-	-
Gibson Chlorinator	90,000	-	-	-	-
Atwood Chlorinator	90,000	-	-	-	-
Anderson Chlorinator	90,000	-	-	-	-
Adams Chlorinator	90,000	-	-	-	-
Anderson Park PI Booster	-	-	-	-	-
Total Capital Expenditures	3,480,000	7,520,000	3,620,000	4,240,000	4,220,000
Net Cash Contribution/(Use)	(817,097)	(4,747,659)	(645,357)	(1,131,269)	(763,274)

Secondary Water

5 Year Proforma Statement

	2025	2026	2027	2028	2029
Revenues					
Secondary Water Sales	3,866,000	3,981,980	4,101,439	4,224,483	4,351,217
Secondary Water Installation	-	-	-	-	-
Total Revenue	3,866,000	3,981,980	4,101,439	4,224,483	4,351,217
Operating Expenses					
Overtime Wages	20,355	20,966	21,595	22,242	22,910
Wages	142,000	146,260	150,648	155,167	159,822
Part Time Wages	10,000	10,300	10,609	10,927	11,255
Retirement	29,000	29,870	30,766	31,689	32,640
FICA	14,500	14,935	15,383	15,845	16,320
Health Insurance	40,000	41,200	42,436	43,709	45,020
Dental Insurance	1,600	1,648	1,697	1,748	1,801
Life Insurance	300	309	318	328	338
LTD	800	824	849	874	900
Unemployment	225	232	239	246	253
Worker's Comp	1,400	1,442	1,485	1,530	1,576
Meetings & Memberships	4,000	4,120	4,244	4,371	4,502
Travel & Training	6,000	6,180	6,365	6,556	6,753
Office Expense	8,000	8,240	8,487	8,742	9,004
Vehicle Expense	10,000	10,300	10,609	10,927	11,255
Power Expense	40,000	41,200	42,436	43,709	45,020
Telephone Expense	1,500	1,545	1,591	1,639	1,688
Cellular Services	1,500	1,545	1,591	1,639	1,688
PPE Safety & Uniform	3,400	3,502	3,607	3,715	3,827
Engineering	25,000	25,750	26,523	27,318	28,138
Bank & Credit Card Fees	20,000	20,600	21,218	21,855	22,510
Street Repairs	5,000	5,150	5,305	5,464	5,628
Admnistrative Fee	462,649	462,649	462,649	462,649	462,649
Lease Payments	10,000	10,300	10,609	10,927	11,255
Departmental Supplies	40,000	41,200	42,436	43,709	45,020
Water Share Assessments	320,000	329,600	339,488	349,673	360,163
Additional Water Purchases	250,000	257,500	265,225	273,182	281,377
Repair & Maintenance	80,000	82,400	84,872	87,418	90,041
Technology	5,000	5,150	5,305	5,464	5,628
Software Licensing	4,000	4,120	4,244	4,371	4,502
City Utilities	15,000	15,450	15,914	16,391	16,883
Total Expenses	1,571,229	1,604,486	1,636,576	1,669,308	1,702,694
Non-Operating Revenues/(Expenditures)					
Interest Revenue	-	-	-	-	-
Interest -Bonds	(395,769)	(357,782)	(316,474)	(273,719)	(229,344)
Impact Fees	-	-	-	-	-
Transfers	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	(395,769)	(357,782)	(316,474)	(273,719)	(229,344)
Change in Net Assets (Cash)	1,899,002	2,019,712	2,148,389	2,281,456	2,419,179

Secondary Water

5 Year Proforma Statement

	2025	2026	2027	2028	2029
Debt Prinicipal Payments					
2010 Bonds	53,000	54,000	56,000	57,000	59,000
2015 Bonds	530,000	555,000	575,000	600,000	630,000
2016 Bonds	540,000	560,000	570,000	595,000	605,000
2023 Bonds	-	199,000	201,000	203,000	205,000
Total Prinicpal Payment	1,123,000	1,368,000	1,402,000	1,455,000	1,499,000
Capital Expenditures					
Fiber & Security	50,000	-	-	-	-
Vehicles/Equipment	50,000	-	-	-	-
Anderson Park PI Booster	-	-	-	-	-
Secondary Master Plan	-	-	-	-	-
Monson Tank & Redrill	-	-	-	-	-
200 West Center - 400 North	250,000	-	-	-	-
Wadley Spring Rehab	150,000	-	-	-	-
SCADA	100,000	-	-	-	-
Secondary Sites	50,000	-	-	-	-
Total Capital Expenditures	650,000	-	-	-	-
Net Cash Contribution/(Use)	126,002	2,019,712	2,148,389	2,281,456	2,419,179

Sewer

5 Year Proforma Income Statemment

	2025	2026	2027	2028	2029
Revenues					
Sewer Service Revenue	6,774,631	6,977,870	7,187,206	7,402,822	7,624,907
Connection Fees	25,500	26,010	26,530	27,061	27,602
Total Revenue	6,800,131	7,003,880	7,213,736	7,429,883	7,652,509
Operating Expenses					
Overtime Wages	41,000	42,230	43,497	44,802	46,146
Wages	573,000	590,190	607,896	626,133	644,917
Part Time Wages	15,000	15,450	15,914	16,391	16,883
Retirement	96,000	98,880	101,846	104,902	108,049
FICA	47,000	48,410	49,862	51,358	52,899
Health Insurance	163,000	167,890	172,927	178,115	183,458
Dental Insurance	6,200	6,386	6,578	6,775	6,978
Life Insurance	1,200	1,236	1,273	1,311	1,351
LTD	2,800	2,884	2,971	3,060	3,151
Unemployement	850	876	902	929	957
Worker's Comp	5,800	5,974	6,153	6,338	6,528
Meetings & Memberships	6,000	6,180	6,365	6,556	6,753
Travel & Training	9,000	9,270	9,548	9,835	10,130
Office Expense	25,000	25,750	26,523	27,318	28,138
Vehicle Expense	21,000	21,630	22,279	22,947	23,636
Power Expense	1,000	1,030	1,061	1,093	1,126
Telephone Exspense	1,500	1,545	1,591	1,639	1,688
Cellular Services	6,500	6,695	6,896	7,103	7,316
PPE Safety & Uniform	6,800	7,004	7,214	7,431	7,653
Engineering	20,000	20,600	21,218	21,855	22,510
Charges for Treatment	3,920,000	4,037,600	4,158,728	4,283,490	4,411,995
Bank/Credit Card Fees	20,000	20,600	21,218	21,855	22,510
Street Repairs	7,000	7,210	7,426	7,649	7,879
Admnistrative Fee	867,500	867,500	867,500	867,500	867,500
Lease Payments	20,000	20,600	21,218	21,855	22,510
Departmental Supplies	15,000	15,450	15,914	16,391	16,883
Repair & Maintenance	20,000	20,600	21,218	21,855	22,510
SCADA Maintenance	8,000	8,240	8,487	8,742	9,004
Equipment	3,200	3,296	3,395	3,497	3,602
Technology	3,000	3,090	3,183	3,278	3,377
Software Licensing	4,000	4,120	4,244	4,371	4,502
Total Expenses	5,936,350	6,114,441	6,297,874	6,486,810	6,681,414
Non-Operating Revenues/(Expenditures)					
Interest Revenue	25,000	25,750	26,523	27,318	28,138
Interest -Bonds	-	-	-	-	-
Impact Fees	100,000	100,000	100,000	100,000	100,000
Transfers Out	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	125,000	125,750	126,523	127,318	128,138
Change in Net Assets (Cash)	988,781	1,015,189	1,042,385	1,070,391	1,099,232

Sewer

5 Year Proforma Income Statemment

	2025	2026	2027	2028	2029
Capital Expenditures					
Sewer Lining	-	500,000	500,000	500,000	500,000
Vehicle/Equipment	250,000	70,000	70,000	70,000	70,000
System Replacement	-	100,000	300,000	300,000	300,000
Sewer Development/Special Projects	50,000	50,000	50,000	50,000	50,000
Sewer Master Plan	-	3,500	-	-	-
200 South Improvements	-	850,000	-	-	-
600 West - Center to 1100 North	1,000,000	-	-	-	-
500 East Improvements	-	-	-	-	-
Total Capital Expenditures	1,300,000	1,573,500	920,000	920,000	920,000
Net Cash Contribution/(Use)	(311,219)	(558,311)	122,385	150,391	179,232

Storm Drain

5 Year Proforma Income Statement

	2025	2026	2027	2028	2029
Revenues					
Storm Drain Fee	3,840,190	3,955,396	4,074,058	4,196,279	4,322,168
Total Revenue	3,840,190	3,955,396	4,074,058	4,196,279	4,322,168
Operating Expenses					
Overtime Wages	20,500	21,115	21,748	22,401	23,073
Wages	372,000	383,160	394,655	406,494	418,689
Part Time Wages	-	-	-	-	-
Retirement	65,000	66,950	68,959	71,027	73,158
FICA	30,000	30,900	31,827	32,782	33,765
Health Insurance	92,000	94,760	97,603	100,531	103,547
Dental Insurance	4,000	4,120	4,244	4,371	4,502
Life Insurance	725	747	769	792	816
LTD	1,850	1,906	1,963	2,022	2,082
Unemployment	500	515	530	546	563
Worker's Comp	4,600	4,738	4,880	5,027	5,177
Meetings & Memberships	4,000	4,120	4,244	4,371	4,502
Travel & Training	3,540	3,646	3,756	3,868	3,984
Vehicle Expense	50,000	51,500	53,045	54,636	56,275
Telephone Expense	1,500	1,545	1,591	1,639	1,688
Cellular Services	5,200	5,356	5,517	5,682	5,853
PPE Safety & Uniform	3,400	3,502	3,607	3,715	3,827
Engineering	50,000	51,500	53,045	54,636	56,275
Billing/Collection	25,000	25,750	26,523	27,318	28,138
County Coaltion	4,000	4,120	4,244	4,371	4,502
Dump Fee	5,000	5,150	5,305	5,464	5,628
Admnistrative Fee	296,544	296,544	296,544	296,544	296,544
Departmental Supplies	42,000	43,260	44,558	45,895	47,271
Bond Agent Fees	4,000	4,120	4,244	4,371	4,502
Repair & Maintenance	10,400	10,712	11,033	11,364	11,705
Miscellaneous	2,000	2,060	2,122	2,185	2,251
MS4 Permit	2,000	2,060	2,122	2,185	2,251
Special Projects	4,000	4,120	4,244	4,371	4,502
City Utilties	54,000	55,620	57,289	59,007	60,777
Technology	5,200	5,356	5,517	5,682	5,853
Software Licensing	3,000	3,090	3,183	3,278	3,377
Total Expenses	1,165,959	1,200,938	1,236,966	1,274,075	1,312,297
Non-Operating Revenues/(Expenditures)					
Interest Revenue	45,000	46,350	47,741	49,173	50,648
Miscellaneous Revenue	-	-	-	-	-
Interest -Bonds	(268,850)	(256,625)	(241,800)	(224,200)	(205,800)
Impact Fees	100,000	100,000	100,000	100,000	100,000
No UT Co Conservancy	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-
Total Non-Operating Revenues/(Expenditures)	(123,850)	(110,275)	(94,060)	(75,027)	(55,152)
Change in Net Assets (Cash)	2,550,381	2,644,183	2,743,032	2,847,177	2,954,718

Storm Drain

5 Year Proforma Income Statement

	2025	2026	2027	2028	2029
Debt Prinicipal Payments					
2020 Storm Water	400,000	415,000	430,000	450,000	470,000
Total Prinicpal Payment	400,000	400,000	415,000	430,000	470,000

	2025	2026	2027	2028	2029
Capital Expenditures					
Vehicle Replacement	250,000	150,000	150,000	150,000	150,000
Storm Water Development/Special Projects	100,000	100,000	100,000	100,000	100,000
Master Plan	-	5,000	5,000	5,000	5,000
Smith Property	100,000	-	-	-	-
Anderson Park	100,000	-	-	-	-
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	-	-	-	-	-
1300 West 700 S to Mt View Lane	-	-	-	-	-
1000 South RMP Dentention and Piping	-	-	-	-	-
New Public Works Facility	150,000	1,000,000	1,000,000	1,000,000	1,000,000
LID Infiltration Facility	-	1,000,000	-	-	-
1300 East Storm Drain	-	-	-	-	-
100 W 400 North & 490 North Sumps	-	-	-	-	-
Lindon Cost Sharing Projects	-	100,000	100,000	100,000	100,000
Total Capital Expenditures	700,000	3,805,000	2,805,000	2,805,000	2,805,000
Net Cash Contribution/(Use)	1,450,381	(1,560,817)	(476,968)	(387,823)	(320,282)

Utility Fund Statistics

Water Fund Debt Service Coverage

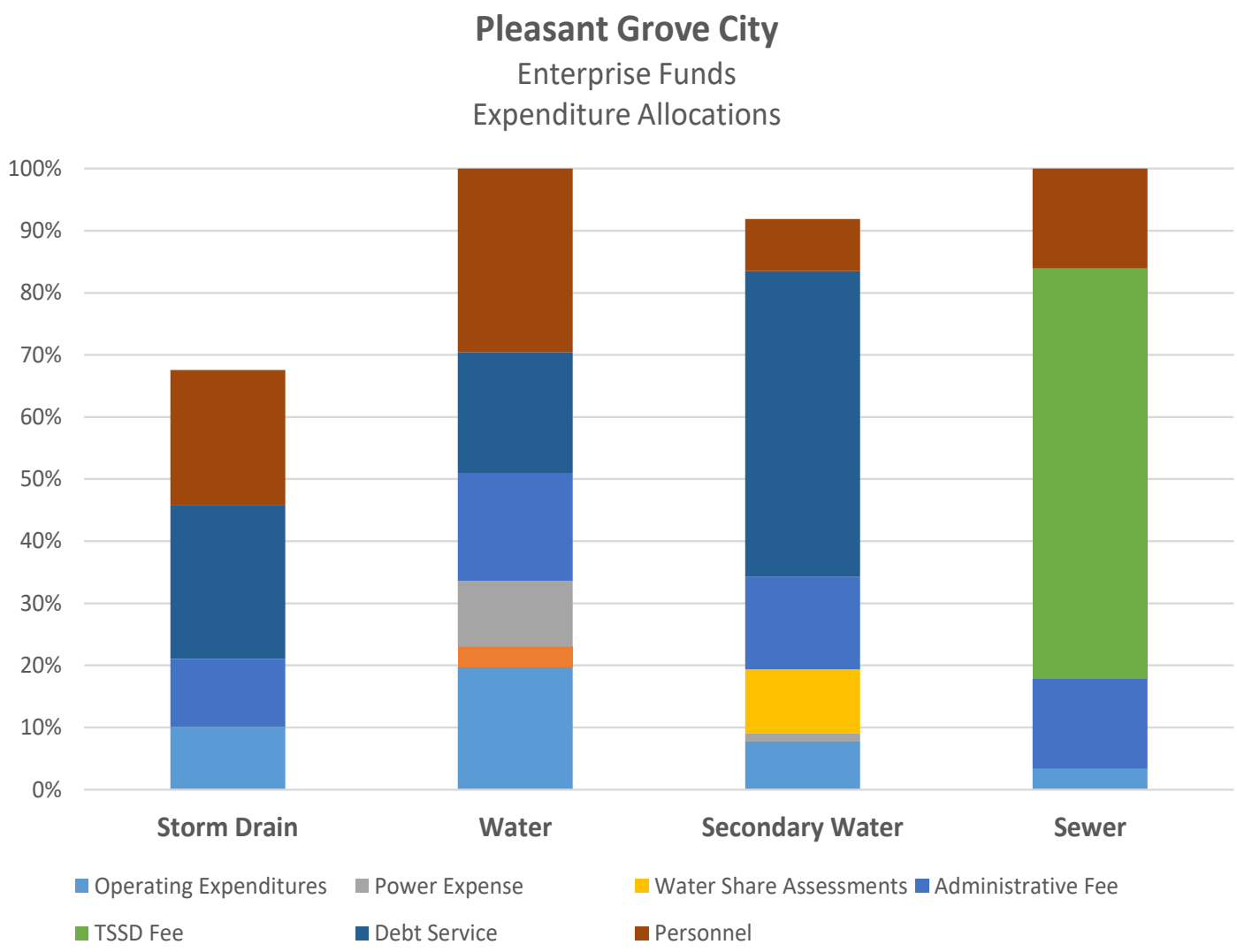
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Operating Revenues	5,583,659	6,095,695	6,407,298	6,676,530	7,235,135	7,509,702	8,012,916	8,225,657	8,490,234	8,876,039
Operating Expenditures	(3,203,935)	(2,948,456)	(3,069,420)	(2,843,964)	(2,901,283)	(1,868,495)	(2,872,602)	(2,918,057)	(2,879,329)	(3,288,358)
Other Revenues	1,100,309	830,757	397,532	331,919	639,752	547,309	561,703	1,338,689	1,084,149	907,842
Net Revenues	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	6,495,523
Debt Service	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	1,912,937
DS Coverage Ratio	1.86	2.24	2.24	2.40	2.94	3.66	3.37	3.63	3.54	3.40

Storm Drain Fund Debt Service Coverage

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Operating Revenues	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	2,858,925
Operating Expenditures	(704,682)	(840,598)	(770,614)	(729,069)	(738,556)	(625,257)	(882,524)	(864,891)	(956,686)	(943,258)
Other Revenues	325,219	255,840	254,351	301,878	626,820	624,022	451,038	766,106	948,956	683,602
Net Revenues	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	2,599,269
Debt Service	567,975	749,819	755,319	782,013	778,781	779,851	779,925	1,283,019	777,600	780,625
DS Coverage Ratio	2.03	1.59	1.95	1.74	2.15	2.28	2.39	1.75	2.69	3.33

Unrestricted Cash Balance

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Water	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	7,411,277
Sewer	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	5,945,438
Storm Drain	741,585	1,095,942	1,410,577	613,696	988,270	1,011,940	2,132,366	1,719,183	2,033,682	133,961


Pleasant Grove City
Enterprise Funds
Expenditure Allocations
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
Storm Drain
Water
Secondary Water
Sewer
Operating Expenditures
Power Expense
Water Share Assessments
Administrative Fee
TSSD Fee
Debt Service
Personnel

Capital Projects by Funding Source

Sewer

	FY2025		FY2026		FY2027		FY2028		FY2029	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Sewer Lining	$ -	$ -	$ 500,000	$ -	$ 500,000	$ -	$ 500,000	$ -	$ 500,000	$ -
Vehicle/Equipment	250,000	-	70,000	-	70,000	-	70,000	-	70,000	-
System Replacement	-	-	100,000	-	300,000	-	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	-	-	-	-	-	-
200 South Improvements	-	-	-	850,000	-	-	-	-	-	-
600 West - Center to 1100 North	700,000	300,000	-	-	-	-	-	-	-	-
Sewer Yearly Totals	$ 975,000	$ 325,000	$ 695,000	$ 878,500	$ 895,000	$ 25,000	$ 895,000	$ 25,000	$ 895,000	$ 25,000

Water

	FY2025		FY2026		FY2027		FY2028		FY2029	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Fire Hydrant Replacement	$ -	$ -	$ 50,000	$ -	$ 50,000	$ -	$ 60,000	$ -	$ 60,000	-
Vehicle /Equipment	125,000	-	140,000	-	140,000	-	150,000	-	150,000	-
Anderson Chlorinator	-	90,000	-	-	-	-	-	-	-	-
Adams Chlorinator	-	90,000	-	-	-	-	-	-	-	-
Gibson Chlorinator	90,000	-	-	-	-	-	-	-	-	-
Atwood Chlorinator	90,000	-	-	-	-	-	-	-	-	-
Peterson Well Rehab	200,000	-	-	-	-	-	-	-	-	-
4000 North Services	75,000	-	-	-	-	-	-	-	-	-
Gateway Well - PG Blvd & N. Cnty Blvd	-	1,500,000	-	-	-	-	-	-	-	-
Well Sites	-	50,000	-	-	-	-	-	-	-	-
Water Development/Special Projects	-	70,000	70,000	70,000	70,000	70,000	80,000	80,000	80,000	80,000
Master Planned Waterline Upgrades	-	-	220,000	100,000	220,000	100,000	230,000	110,000	240,000	120,000
Replace 1, 2, & 4 inch lines	-	-	400,000	-	400,000	-	420,000	-	440,000	-
Buildout Distribution and Transmission	-	-	-	400,000	-	-	-	420,000	-	440,000
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	-	1,500,000	-	1,500,000	-
New Public Works Facility	-	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-
New Meter System	50,000	-	50,000	-	50,000	-	60,000	-	-	-
Wade Springs Replacement	150,000	-	-	-	-	-	-	-	-	-
Wadley Spring Rehab	150,000	-	-	-	-	-	-	-	-	-
200 West Center - 400 North	550,000	-	-	-	-	-	-	-	-	-
PRV Rehab/Replacement	-	-	100,000	-	100,000	-	110,000	-	100,000	-
Monson Tank& Re-Drill Well	-	-	3,500,000	-	-	-	-	-	-	-
Secondary Sites	50,000	-	-	-	-	-	-	-	-	-
Fiber & Security	50,000	75,000	-	-	-	-	-	-	-	-
Nathaniel Canal to Tank	-	300,000	-	-	-	-	-	-	-	-
SCADA	350,000	-	-	-			-	-	-	-
City Backflow & Meters	-	25,000	-	-	-	-	-	-	-	-
North Utah County Acquifer	-	-	10,000	-	10,000	-	10,000	-	-	-
Water Yearly Totals	$ 1,930,000	$ 2,200,000	$ 6,940,000	$ 580,000	$ 3,440,000	$ 180,000	$ 3,620,000	$ 620,000	$ 3,570,000	$ 650,000

Storm Water

	FY2025		FY2026		FY2027		FY2028		FY2029	
	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees	Capital	Impact Fees
Vehicle Replacement	$ 250,000	$ -	$ 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
Smith Property	100,000	-	-	-	-	-	-	-	-	-
Anderson Park	100,000	-	-	-	-	-	-	-	-	-
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	-
New Public Works Facility	150,000	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-
LID Infiltration Facility	-	-	1,000,000	-	-	-	-	-	-	-
Lindon Cost Sharing Projects	-	-	100,000	-	100,000	-	100,000	-	100,000	-
Storm Water Yearly Totals	$ 650,000	$ 50,000	$ 3,750,000	$ 55,000	$ 2,750,000	$ 55,000	$ 2,750,000	$ 55,000	$ 2,750,000	$ 55,000

General Fund
Capital Funds



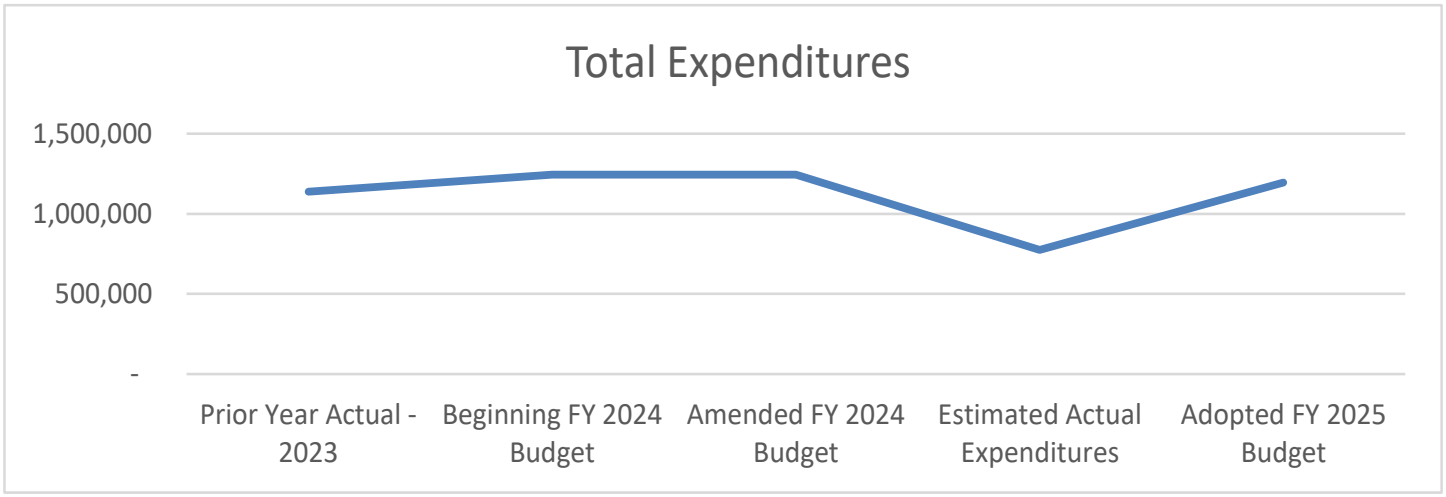
*Photo provided by Drew Armstrong

Pleasant Grove
Utah's City of Trees

Capital Equipment

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

	Prior Year Actual · 2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
Lease Proceeds	335,674	620,000	620,000	100,000	600,000
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	951	-	-	283,400	-
Total Revenues	**898,625**	**1,182,000**	**1,182,000**	**945,400**	**1,162,000**
Expenditures					
Fleet Purchases	100,430	500,000	500,000	234,943	480,000
Interest Payments	23,231	55,121	55,121	35,444	49,480
Principal Payments	469,747	568,861	568,861	410,767	545,376
Computer Purchases	55,166	60,000	60,000	35,000	60,000
Fitness Equipment Purchase	64,469	60,000	60,000	60,000	60,000
Police Equipment Purchases	425,579	-	-	-	-
Public Works Lease	-	-	-	-	-
Fire Equipment Lease	-	-	-	-	-
Reserved for Fleet	-	-	-	-	-
Reserved for Computers	-		-	-	-
Lease payments	-	-	-	-	-
Total Expenditures	**1,138,622**	**1,243,982**	**1,243,982**	**776,154**	**1,194,856**
Contribution to/(Use of) FB	**(239,997)**	**(61,982)**	**(61,982)**	**169,246**	**(32,856)**
Beginning Fund Balance	162,400	(77,598)	(77,598)	(77,598)	91,649
Ending Fund Balance	**(77,598)**	**(139,580)**	**(139,580)**	**91,649**	**58,793**



Capital Projects

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

During the budget process, the department/division submits a supplementary request for capital need(s). The form collects the description of project/equipment, amount, and operational impact of the item not being funded. The requests are summarized by the Budget Officer and presented to the City Administrator and Department Directors. The directors are asked to prioritize their requests. The Budget Officer and City Administrator review prioritized requests and identify funding sources. The Supplementary Summary and narratives are presented to the City Council and discussed before adopting the Tentative Budget in May each year.

	Prior Year Actual - 2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Beginning FY 2025 Budget
Revenues					
Utah Outdoor Grant	-	-	-	100,000	-
Other Revenue	608,120	100,000	100,000	344,668	-
Interest Income	29,916	-	-	-	-
Bond Interest Income	513,926	-	-	-	-
Bond Proceeds	36,000,000	-	-	-	-
Transfer from General Fund	7,212,579	-	850,000	850,000	-
Sale of Fixed Assets	40,000	-	-	-	-
Transfer from General Fund - Debt	-	1,041,289	1,041,289	1,041,289	1,041,289
Transfer from Cemetery	-	75,000	75,000	75,000	75,000
Transfer from Storm Drain	-	878,340	878,340	878,340	878,340
Donor Contribution	102,090	326,871	326,871	326,871	326,871
Total Revenues	**44,506,630**	**2,421,500**	**3,271,500**	**3,616,168**	**2,321,500**
Total Expenditures	**4,722,377**	**5,151,727**	**42,736,653**	**42,423,686**	**5,528,354**
Contribution to/(Use of) FB	**39,784,253**	**(2,730,227)**	**(39,465,153)**	**(38,807,518)**	**(3,206,854)**
Beginning Fund Balance	2,532,544	42,316,797	42,316,797	42,316,797	3,509,278
Ending Fund Balance	**42,316,797**	**39,586,570**	**2,851,644**	**3,509,278**	**302,425**

* See Supplementary Summary for detailed capital project list

Budget 2025
Supplemental Summary

Capital Requests

Department	Description	Requested Funding	Recommended Funding
Administration	Nimer Battle Creek Trailhead Property	$ 75,000	$ 75,000
Cemetery	61" Wright Mower	16,000	16,000
Cemetery	John Deere Gato TX (UTV)	13,000	13,000
Custodial	Karcher Compass Multi-surface cleaning machine	7,000	7,000
Facilities	Hill Park Pavilion Roof Replacement	10,445	10,445
Facilities	Manila Creek Park & Shannon Score Tower Exterior Security Light Replacements	5,200	5,200
Fire	Firefighter Training Camp	10,000	10,000
Fire	Zole Heart Monitor for Ambulance	35,000	35,000
Fire	Utility Vehicle	30,000	30,000
Fire	Paramedic School	10,000	10,000
Library	Outdoor Stage & Landscaping Modifications	200,000	200,000
Parks	Murdock Trail Asphalt Plan	45,000	45,000
Parks	New Truck	53,000	53,000
Parks	Golf Cart w/ dump bed	12,500	12,500
Parks	Grandstand Mower	11,500	11,500
Parks	Ball Field Conditioner for Shannon Fields	26,000	26,000
Parks	Small Equipment	8,000	8,000
Parks	New Truck	32,000	32,000
Parks	220 South Weed Mat & Rock	6,000	6,000
Parks	4 Wheeler	10,500	10,500
Parks	LED Lights replacement for Discovery Park	620,000	620,000
Parks	LED Lights replacement for Shannon Field Diamonds	600,000	-
Police	Axon Body Cameras	227,462	73,670
Police	Axon Dash Cameras	159,000	54,648
Police	New Firearms and Tactical equipment to replace old	45,000	45,000
Recreation	Pool	2,000,000	1,350,000
Recreation	HVAC Replacement	350,000	35,000
Recreation	Lobby	280,000	250,000
Recreation	Signage	30,000	30,000
Recreation	Office Furniture	25,000	25,000
Recreation	Generator	170,000	120,000
Total General Fund One-time Monies		$ 5,122,607	$ 3,219,463

Other Funding Sources

Department	Description	Requested Funding	Recommended Funding
Facilities	Senior Center Roof Replacement (Senior Center Fund)	$ 32,905	$ 32,905
Parks	Discovery West Playground Replacement (Care Tax Fund)	200,000	200,000
Parks	Shade covers for Shannon Fields (Care Tax Fund)	350,000	350,000
Police	Use of Force Tracking Software (Grant)	10,500	10,500
Total Other Funding Sources		$ 593,405	$ 593,405
Total Capital Summary Requests		$ 5,716,012	$ 3,812,868

Administration

Nimer Battle Creek Trailhead Property ($75,000) – The City, in conjunction with the US Forest Service, is working on a land deal at the Battle Creek Trailed Property.

Cemetery

61" Wright Mower ($16,000) - The oldest mower (8 Years) needs replacement. Parts are becoming harder to find and we are making a lot of repairs.

John Deere GATO TX UTV ($13,000) - The 2005 Gator is worn out. It costs quite a bit in maintenance every year.

Custodial

Karcher Compass Multi-surface Cleaning Machine ($7,000) - This machine would be designated for the Cook Park. This would ensure the ability to quickly and more effectively clean the new facilities multiple times a day. It would have the ability to clean/disinfect much of the new park's facilities including the multiple restrooms and family change areas.

Facilities

Hill Park Pavilion Roof Replacement ($10,445) – Remove and dispose of old shingles , install 7 sq standing seam metal roof over high temp ice and water shield.

Manila Creek Park & Shannon Score Tower Exterior Security Light Replacements ($5,200) - Replace security lights on exterior at Manila Creek and Shannon Score Towers with LED lights.

Senior Center Roof Replacement ($32,905) –Shingles have reached their life expectancy. Remove and shingle roof, add 19 new turtle vents for ventilation, add ice and water shield to valleys and eaves.

Fire

Firefighter Training Camp ($10,000) - This is for the Firefighter training camp we do with Lehi, American Fork, Lone Peak and Saratoga departments. This covers expenses for sending our new hire(s) and use of facilities to other cities. It will also cover quarterly training costs with the other entities. The camp will help provide the training and certification that our last six hires need.

X-Series Zoll Heart Monitor ($35,000) - X-Series Zoll Heart monitor to replace obsolete E-Series.

Utility Vehicle ($30,000) - Replace 20-year-old utility vehicle that we currently have. we have now. Our 2 canyons have become quite busy these last few years. We need a vehicle that is equipped and made to transport a patient out of our canyons and foothills. The way we do it now is unsafe for our personnel and the patient. When we get our new ambulance in-service, we will surplus one of our older ambulances. The monies may be used to offset the costs of the utility vehicle.

Paramedic School ($10,000) - The department still has $8,000 from prior funding to help with paramedic school. The additional monies would send two firefighters to school. The enable to department to keep two ambulances in service on a regular basis.

Library

Outdoor Stage & Landscaping Modifications ($200,000) - The library does numerous outdoor programs but all of the locations require travel. There is a lot of space around the library, but the landscaping does not provide shade, which makes the space too hot. We want a stage and new landscaping (North & East) to make the space more attractive and usable.

Parks

Murdock Trail Asphalt Plan ($45,000) – The County will be redoing the asphalt on the Murdock Trailer this year and next. This is the City's portion.

New Vehicle ($53,000) - The two new employees for Cook Park will need a new vehicle to share and use at the park.

Golf Cart w/ dump bed ($12,500) - With the opening of Cook Park, staff would like a golf cart with dump bed to haul all the garbage. The golf cart will also do less damage to the grass and sidewalks if used to haul other equipment or supplies to park areas, rather than a 4-wheeler or UTV.

Grandstand Mower ($11,500) - A 48" Grandstand Mower will need to be purchased for the small areas of Cook Park. The mower will be stored in the shed onsite.

Ball Field Conditioner for Shannon Fields ($26,000) - The machine is the best and proper way to prep the baseball and softball fields. This machine is designed not to leave ruts in the ball fields, which ends up happening with a 4-wheeler. The conditioner has a hydraulic nail drag and screen drag which is better to prep the fields.

Small Equipment ($8,000) – The Cook Park will require us to have new blowers, edgers, weed eaters, socket sets, wrenches, shelving a table and or bench top to work on.

New Vehicle Funding ($32,000) – The department would like to sell the 4- Ford F150's and replace them while they have value. It has been difficult to get trucks and continue the truck rotation program. The monies will be used to pay the difference between the purchase price and sale price of the vehicles.

220 South Weed Mat and Rock ($6,000) – Install weed mat and rock on the 220 south mow strip to Kapps Automotive.

4-Wheeler ($10,500) – Replace our 2008 4-wheeler with a new one.

LED Lights at Discovery Park ($620,000) - Replace outdated metal highlight lights.

LED Lights at Shannon Field Diamonds ($600,000) – Replace outdated metal highlight lights.

Discovery West Playground Equipment ($200,000) - Replacement of old playground on the west side of Discovery Park.

Shade Covers for Shannon Fields ($350,000) - Provide shade and safety from foul balls to spectators

Police

Axon Body Cameras ($227,462) – The Axon Body 4 with a full-shift battery with compromise, optional POV accessory, improved camera and bi-directional communication capabilities. Enhanced evidence capture, real-time situation awareness and support, more points of view, plug-and-play POV,

Axon Dash Cameras ($159,000) – The Axon Fleet 3 takes the wheel on integrated in-car video. The camera provides clear evidence inside and out. The dual-view camera records a clear panoramic view and integrates a 4K ALPR camera covering three traffic lanes. The interior camera is robust, capturing a knee-to-head occupant view with IR for night view.

Additional Axon Narrative –

The Police Department has been using "Watch Guard" body cameras and "Dash Cameras" for 5 to 6 years. We were made aware in 2023 that our hardware was obsolete, and the company would no longer support the equipment. Watch Guard was recently purchased by Motorola. Since then, we noticed a drastic decline in the service we were receiving, and our old obsolete equipment was experiencing more and more failures and outages. Body Cameras and Dash Cameras are a critical part of the daily operations of the Police Department. There is a public expectation that we will have that equipment and that it will be in good working order. To provide transparency and to avoid undue scrutiny from the public and potentially media outlets it is critical that we provide our officers with quality camera equipment.

With these factors in mind, it was determined that we needed to find a new fender for our body cameras. Axon is the industry standard in the Law Enforcement body camera world. Axon is to body Cameras what Apple is to the cell phone industry. Most report management and evidence management systems interface with Axon and not others. Our own County Attorney has previously expressed concern that we were one of the only agencies in the county that didn't use Axon and Evicence.com. They have expressed on several occasions that our lack of congruity has caused them issues in the past. As we did our research on body camera solutions it became obvious that while Axon was not the cheapest solution it was definitely the most robust and streamlined system we could use. Using anything other than Axon really did not make any sense. Our investment in Axon has quickly proved to save our Officers, Records Clerks, and County Attorneys time and headache.

Firearms & Tactical Equipment ($45,000) - Many of our long guns are 20+ years old and need to be replaced. The monies will purchase new long guns and tactical lights for every officer in the department. New tactical lights need to be purchased for every handgun. This will purchase new tactical lights for every new long gun. This will also purchase new tactical lights for every handgun.

Monies will also be used to purchase spare handguns in the event a weapon needs to be taken out of service for a time due to maintenance or is seized for evidence after being used in a shooting.

Monies will also purchase 4 new long range less lethal launchers. The old bean bag guns have proven to be too dangerous to deploy. This option is much safer for the suspect and will provide each patrol team with another less lethal option. Without a bean bag gun, we currently don't have a long range less lethal option.

Monies will also be used to purchase patrol holsters for the detectives to use during search warrants, tactical deployments, and covering patrol shifts.

Recreation

Pool Leveling Project ($1,350,000) – In the spring 2023, the Utah County Health Department requested that we level our pool for proper chemical circulation and to prevent skimming. The health department will not allow the pool to open until our pool has been leveled.

Rooftop HVAC Units ($35,000) – 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, Entrance & Front Desk Remodel ($250,000) - Customers will often generalize about other positive traits in your organization because of their first impression. The lobby creates an initial atmosphere, telling the customer what to expect from the rest of the business. In our pursuit of exceptional service, we envision a transformation of our lobby and entryway that goes beyond just looks. This renovation is a strategic move to elevate our branding, enhance the overall flow, and optimize the layout of the front desk area. Our objective is to create an atmosphere that communicates a commitment of excellence and a warm welcome the moment the customers step through the front doors. Most importantly, this initiative is centered around increased engagement and elevating the “people factor." I want to see a welcoming space where smiling staff are positioned to face the patrons as they enter. This is an investment to make people feel valued and welcomed. This project/renovation can be a onetime project or a multiple phase project. With our current project outline, this can also create the opportunity to have additional offices, storage and increase the square footage of our upstairs weight area.

Recreation Center Signage ($30,000) - The front of the building and entrance sign serves as a constant marketing tool. We want a first impression to show that we have a well-maintained building and is visually appealing. This will also increase overall brand awareness

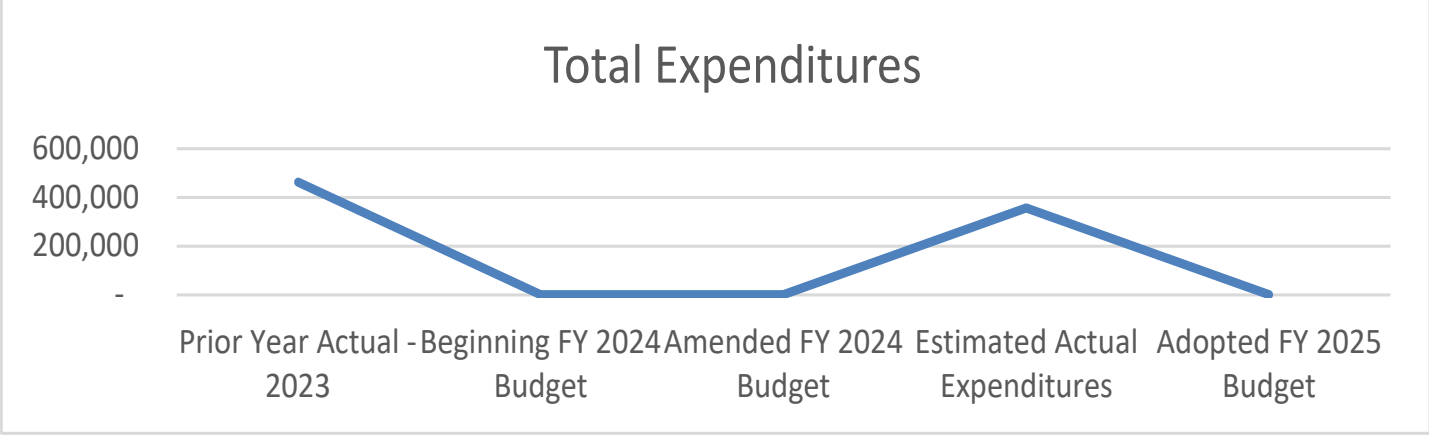
Office Furniture ($25,000) - The office desks at the recreation center are the original desks from when the building was built 15 years ago. Most of the desk systems have broken drawers or cupboard doors. We would like to update the cubicle desk as well to accommodate more space for an additional desk space for our intern and other part-time staff as needed.

Generator ($120,000) - The generator project will provide the city with an emergency location with 48 hours of power in the case of an emergency. This request includes money for the generator, all electrical work and all other construction needs to secure and construct the space for the generator.

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 - 2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
Recreation Impact Fees	78,385	100,000	100,000	265,000	100,000
Road Impact Fees	250,560	200,000	200,000	633,000	200,000
Interest	55,991	-	-		-
Total Revenues	**384,936**	**300,000**	**300,000**	**898,000**	**300,000**
Expenditures					
Road Projects	114,408	-	-	356,018	-
Transfer to Debt Service	348,145	-			-
Total Expenditures	**462,553**	**-**	**-**	**356,018**	**-**
Contribution to/(Use of) FB	**(77,617)**	**300,000**	**300,000**	**541,982**	**300,000**
Beginning Fund Balance	1,150,695	1,073,079	1,073,079	1,073,079	1,615,061
Ending Fund Balance	**1,073,079**	**1,373,079**	**1,373,079**	**1,615,061**	**1,915,061**



Debt Information

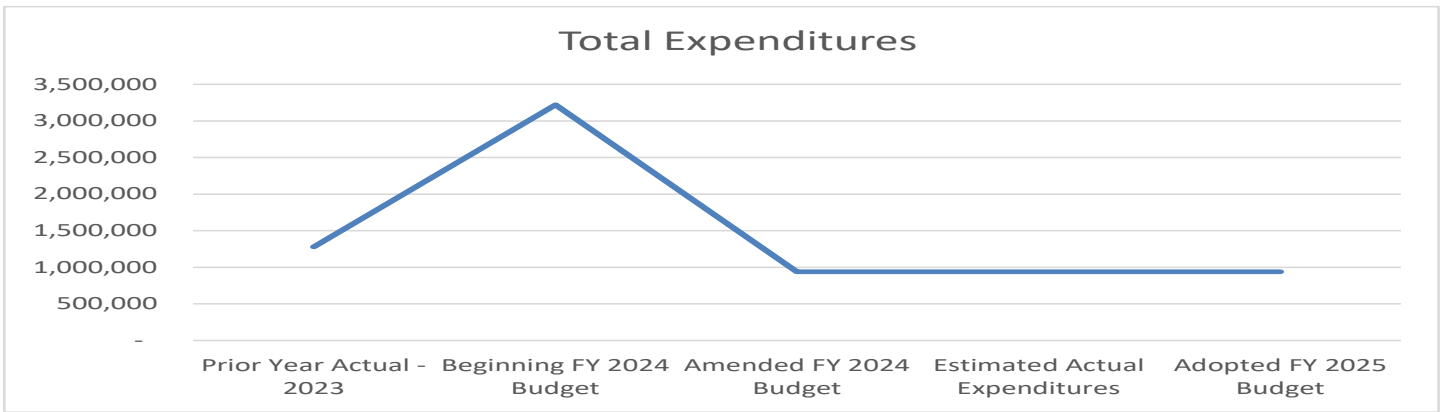


Pleasant Grove
Utah's City of Trees

Debt Service

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

	Prior Year Actual - 2023	Beginning FY 2024 Budget	Amended FY 2024 Budget	Estimated Actual Expenditures	Adopted FY 2025 Budget
Revenues					
Property Tax Revenue	929,500	935,819	935,819	929,500	935,339
Interest	19,442	5,000	5,000	15,000	5,000
Misc Revenue	6	-	-	-	-
Donor Contribution	-	326,871	-	-	-
Transfer from General Fund	-	1,041,289	-	-	-
Transfer from Cemetery	-	75,000	-	-	-
Transfer from Storm Drain	-	878,340	-	-	-
Transfer from Road Impact	348,145	-	-	-	-
Transfer from Class C	-	-	-	-	-
Total Revenues	**1,297,093**	**3,262,319**	**940,819**	**944,500**	**940,339**
Expenditures					
Principal Payments	965,000	1,845,000	649,000	649,000	670,000
Interest on Bonds	312,645	1,371,727	286,819	286,819	265,339
Bond Agent Fees	3,500	5,000	5,000	4,950	5,000
Bond Issuance Costs	-	-	-	-	-
Bond Escrow Agent	-	-	-	-	-
Pipe Plant Project	-	-	-	-	-
Transfer to Capital Projects	-	-	-	-	-
	-	-	-	-	-
Total Expenditures	**1,281,145**	**3,221,727**	**940,819**	**940,769**	**940,339**
Contribution to/(Use of) FB	**15,948**	**40,592**	**-**	**3,731**	**-**
Beginning Fund Balance	249,643	265,592	265,592	265,592	269,323
Ending Fund Balance	**265,592**	**306,184**	**265,592**	**269,323**	**269,323**



Debt Security and Funding
FY 2024-2025

Series Name	FY 2025 Payment	Balance as of 06/30/2024	Security	Funding Source	Use of Funds	Maturity Date	Yield
2016 General Obligation Refunding Bonds	308,057	2,319,000	Property Taxes	Property Taxes	Community Center	10/1/2031	2.2099%
2017 General Obligation Bonds	626,963	6,570,000	Property Taxes	Property Taxes	Public Safety Buildings	4/1/2037	2.7236%
2021 Excise Bonds	699,960	4,640,000	Class C Revenues	Class C Revenues	Road Projects	6/15/2031	1.4000%
2022A Lease Revenue Bonds-LBA	2,411,000	35,000,000	Leaves Revenues	Ticket Sales & Fundraising	The Ruther Theatre Project	1/2/2047	4.2800%
2023 Sales Tax	2,308,891	34,777,000	Sales Tax	Sales Tax	Cook Family Park, Cemetery expansion	12/1/2047	4.2100%
Total Governmental Fund	**6,354,870**	**83,306,000**					
Enterprise Fund Debt							
2004 Water Revenue Bonds	89,992	176,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2025	1.7000%
2006 Water Revenue Bonds	20,748	44,000	Water Revenues	Water Revenues	Culinary Water System	12/1/2026	1.7000%
2010 Water Revenue Bonds	65,629	466,000	Water Revenues	Water Revenues	Replace and Upsize Waterlines	12/1/2031	1.7539%
2015 Water Refunding Bonds	716,400	4,925,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2031	2.0927%
2016 Water Refunding Bonds	698,490	6,140,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2033	2.7000%
2019 Water Revenue Bonds	140,200	1,910,000	Water Revenues	Water Revenues	Battle Creeek Springs Project	12/1/2039	2.0000%
2020 Water Revenue Bonds	45,090	909,000	Water Revenues	Water Revenues	Secondary Water Filtration System	12/1/2044	1.0000%
2022 Water Revenue Bonds	294,000	5,000,000	Water Revenues	Water Revenues	Gateway Well	7/1/2043	1.6000%
2023 Water Revenue Bonds	38,250	3,825,000	Water Revenues	Water Revenues	Secondary Water System	12/1/2039	1.0000%
2020 Storm Water Refunding Bonds	668,850	7,075,000	Storm Water Revenues	Storm Water Revenues	Grove Creek and Battle Creek Pipelines; Property	7/15/2038	1.15-2.20%
Total Enterprise Fund	**2,777,649**	**30,470,000**					
Total Debt	**9,132,518**	**113,776,000**					

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 2024-2025			FY 2025-2026			FY 2026-2027			FY 2027-2028			FY 2028-2029		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Governmental Fund Debt															
2016 General Obligation Refunding Bonds	260,000	48,377	308,377	265,000	42,576	307,576	276,000	36,598	312,598	285,000	30,399	315,399	295,000	23,990	318,990
2017 General Obligation Bonds	410,000	216,963	626,963	425,000	200,563	625,563	440,000	183,563	623,563	460,000	165,963	625,963	475,000	152,163	627,163
2021 Excise Bond	635,000	64,960	699,960	645,000	56,070	701,070	655,000	47,040	702,040	665,000	37,870	702,870	670,000	28,560	698,560
2022A Lease Revenue Bonds - LBA	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	1,084,000	1,331,123	2,415,123
2023 Sales Tax Bond	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	1,048,000	1,258,238	2,306,238
Total Governmental Fund	**3,187,000**	**3,168,189**	**6,355,189**	**3,281,000**	**3,072,511**	**6,353,511**	**3,386,000**	**2,972,532**	**6,358,532**	**3,496,000**	**2,868,019**	**6,364,019**	**3,572,000**	**2,794,073**	**6,366,073**
Enterprise Fund Debt															
2004 Water Revenue Bonds	87,000	2,992	89,992	89,000	1,513	90,513	-	-	-	-	-	-	-	-	-
2006 Water Revenue Bonds	20,000	748	20,748	20,000	408	20,408	4,000	68	4,068	-	-	-	-	-	-
2010 Water Revenue Bonds	53,000	12,629	65,629	54,000	11,192	65,192	56,000	9,729	65,729	57,000	8,211	65,211	59,000	6,667	65,667
2015 Water Refunding Bonds	530,000	186,400	716,400	555,000	164,700	719,700	575,000	142,100	717,100	600,000	118,600	718,600	630,000	94,600	724,600
2016 Water Refunding Bonds	540,000	158,490	698,490	560,000	143,640	703,640	570,000	128,385	698,385	595,000	112,658	707,658	605,000	96,458	701,458
2019 Water Refund Bonds	102,000	38,200	140,200	105,000	36,160	141,160	107,000	34,060	141,060	109,000	31,920	140,920	109,000	31,920	140,920
2020 Water Revenue Bonds	36,000	9,090	45,090	36,000	8,730	44,730	37,000	8,010	45,010	37,000	7,640	44,640	37,000	7,270	44,270
2022 Water Revenue Bonds	214,000	80,000	294,000	218,000	76,576	294,576	221,000	73,088	294,088	225,000	69,552	294,552	228,000	65,952	293,952
2023 Water Revenue Bonds	-	38,250	38,250	199,000	38,250	237,250	201,000	36,260	237,260	203,000	34,250	237,250	205,000	32,220	237,220
2020 Storm Water Refunding Bonds	400,000	268,850	668,850	415,000	256,625	671,625	430,000	241,800	671,800	450,000	224,200	674,200	470,000	205,800	675,800
Total Enterprise Fund	**1,982,000**	**795,649**	**2,777,649**	**2,251,000**	**737,794**	**2,988,794**	**2,201,000**	**673,500**	**2,874,500**	**2,276,000**	**607,031**	**2,883,031**	**2,343,000**	**540,886**	**2,883,886**
Total Debt	5,169,000	3,963,838	9,132,838	5,532,000	3,810,305	9,342,305	5,587,000	3,646,032	9,233,032	5,772,000	3,475,050	9,247,050	5,915,000	3,334,959	9,249,959

PLEASANT GROVE CITY

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

Assessed value (in thousands)	$ 6,836,538
Debt limit (4% of assessed value)	273,462
Debt applicable to limit:	
General obligation bonds	(8,889)
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	(9,538)
Legal debt margin	$ 258,269

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit	$ 95,064	$ 106,773	$ 116,647	$ 129,414	$ 143,156	$ 164,143	$ 180,141	$ 196,792	$ 267,807	$ 273,462
Total net debt applicable to limit	(4,080)	(3,925)	(12,985)	(12,475)	(11,916)	(11,345)	(10,761)	(10,160)	(9,538)	(8,889)
Legal debt margin	$ 90,984	$ 102,848	$ 103,662	$ 116,939	$ 131,240	$ 152,798	$ 169,380	$ 186,632	$ 258,269	$ 264,573
Total net debt applicable to the limit as a percentage of debt limit	4.29%	3.68%	11.13%	9.64%	8.32%	6.91%	5.97%	5.16%	3.56%	3.25%

Source: Utah County Auditor's Office
Note 1: Debt margin applies only to general obligation bonds.

Other Information



Pleasant Grove
Utah's City of Trees

PLEASANT GROVE CITY

Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Building permits issued	*311	589	524	599	537	559	777	655	588	589
Building inspections conducted	*3,005	2,788	2,236	2,651	2,989	3,254	3,208	2,967	2,517	2,589
Police										
Physical arrests	1,241	1,034	1,120	1,176	1,115	1,066	1,684	850	930	864
Parking violations	-	123	-	155	177	99	185	224	105	357
Traffic violations	2,264	2,187	1,860	1,613	2,499	2,552	2,961	2,721	3,141	2,642
Fire										
Emergency responses	1,486	1,401	1,453	1,500	1,594	1,938	1,744	1,163	1,814	1,973
Number of Transports	494	578	574	601	619	698	674	709	711	712
Average Response Time (Minutes)	3:36	3:29	3:62	4:48	3:39	4:04	5:16	6:14	6:04	5:39
Other public works										
Potholes repaired (tons of asphalt)	500	650	2,100	889	1,235	33	48	25	30	787
Parks and recreation										
Daily program participants- Community Center	20,072	18,096	17,227	17,344	20,882	18,213	26,199	8,953	9,031	11,353
Community center admissions	190,511	207,133	208,954	222,636	207,315	176,227	182,913	288,264	309,043	320,005
Daily pool passes	-	-	1,111	**	13,616	15,461	19,965	8,048	14,726	8,263
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	15,156
Library										
Public service hours	-	-	3,248	3,248	3,248	2,195	3,328	3,328	3,328	3,328
Library visits	-	-	194,393	154,928	162,060	121,861	65,485	119,062	125,967	124,924
Material circulation	-	-	401,574	386,548	404,756	336,893	316,337	311,798	364,146	364,160
Library collection	-	-	117,000	107,736	165,243	319,289	278,501	319,106	407,479	454,134
Library programs	-	-	690	644	589	369	271	630	400	467
Library program attendance	-	-	26,577	22,463	22,763	14,595	6,312	14,482	13,855	17,711
Uses of wireless network	-	-	5,736	10,742	62,913	15,803	40,690	53,216	54,815	49,550
Water										
New connections	176	160	183	56	148	299	177	198	118	165
Culinary Water Breaks	140	106	190	200	96	76	63	110	113	87
PI Water Breaks	35	33	50	50	26	25	30	35	48	25
Culinary Water **	-	4,080	3,893	4,118	4,016	4,680	5,102	4,383	4,856	4,857
Pressurized Irrigation **	-	5,530	5,640	5,730	3,955	5,260	5,960	5,359	5,757	6,017

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, 2024

Function/Program	2020		2021		2022		2023		2024		2025	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
General Government												
Management services	2	0	2	0	2	0	2	0	3	0	3	0
Finance	4	0	4	0	4	0	4	0	4	0	4	1
Planning	2	1	2	1	2	1	3	1	3	1	3	1
Building	2	1	2	1	2	1	3	1	3	0	3	0
Legal	3	0	3	0	3	0	3	0	3	0	3	0
Municipal Courts	1	2	1	3	1	3	1	3	2	1	2	1
Other	5	7	6	7	7	9	7	9	6	9	6	9
Police												
Officers	28	2	28	2	28	2	30	2	30	2	30	2
Civilians	9	15	5	15	4	15	4	15	4	15	4	15
Fire												
Firefighters and officers	15	33	15	33	15	33	17	33	18	33	18	31
Civilians	0	0	0	1	0	1	0	1	0	1	0	1
Refuse Collection												
Other Public Works												
Engineering	4	1	5	1	6	1	6	0	7	0	7	0
Streets	4	2	4	2	4	2	4	2	5	2	5	1
Storm Drain	4	1	4	1	4	1	4	1	4	1	4	0
Other	1	0	1	0	1	0	1	0	1	0	1	1
Redevelopment	0	0	0	0	0	0	0	0	0	0	0	0
Parks & Recreation												
Parks	12	32	13	32	13	32	14	32	15	32	17	32
Recreation	4	58	4	58	4	58	4	58	4	58	4	60
Library	4	28	4	28	4	24	4	24	4	24	5	27
Water/Sewer	10	2	10	2	11	2	11	2	12	3	12	4
Total	114	185	113	187	115	185	122	184	128	182	131	186

* Amounts restated from prior year

Pleasant Grove
Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 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- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 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- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 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- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res
COMMUNITY CENTER CONTINUED		
Daily Admission Fees		
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	$2.50	$2.50
Auto pay cancellation fees		
Individual	$25	$25
Couple	$35	$35
Family	$50	$50
Funshine - per month		
Tues/Thurs - 2 hours	$75	$75
Mon/Wed - 2 hours	$75	$75
Tues/Thurs - 2.5 hours	$95	$95
Mon/Wed/Fri - 2.5 hours	$115	$115
Dance		
School Year - Monthly Fee	$40/$55	$40/$55
School Year - Costume Fee	$85	$85
Summer Program Fee	$80	$80
Registration Fee	$25	$25
Costume Fee	$85	$85
Enrichment		
Holiday Cooking Class - 6 per yr	$25/$27	$25/$27
Chef Cooking Class - 2 per yr	$67/$72	$67/$72
Summer Cooking - kids/toddlers - 8 weeks	$12/$14	$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	$67/$72	$67/$72
Tumbling		
Beginning	$40	$40
Intermediate	$55	$55
Advanced	$70	$70

Pleasant Grove
Utah's City of Trees

PLEASANT GROVE CITY FEE SCHEDULE- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res
COMMUNITY CENTER CONTINUED		
Baby Sitting Class	$40/$45	$40/$45
Halloween Fest	Free	Free
Fishing Club	$21/$28.50	$21/$28.50
Date Night	$30 per couple	$30 per couple
Tot and Kid Christmas Festival	$15	$15
COMMUNITY DEVELOPMENT		
Hearing Examiner		
Variance	$300	$300
Appeal	$300	$300
Building Fees		
Culinary Meter Set - 3/4" Meter and 5/8" Meter	$870	$870
Culinary Meter Set - 3/4" Meter and 5/8" Meter (Meter setter installed)	$720	$720
Culinary Meter Set - 1" Meter	$920	$920
Culinary Meter Set - 1" Meter (Meter setter installed)	$770	$770
Culinary Meter Set - 1-1/2" Meter	$1,090	$1,090
Culinary Meter Set - 2" Meter	$1,275	$1,275
Culinary Meter Set - > 2" Meter	TBD	TBD
PI Meter Set - 1"	$770	$770
PI Meter Set - 1-1/2"	$1,090	$1,090
PI Meter Set - 2"	$1,275	$1,275
PI Meter Set - >2"	TBD	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- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res

COMMUNITY DEVELOPMENT CONTINUED

Zoning Ordinance

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

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

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

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

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

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- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res
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	$130	$130
Watering - use of our hose	$50	$50
Watering - use of water truck	$135 per load	$135 per load

PLEASANT GROVE CITY FEE SCHEDULE- Effective July 1, 2024

FIRE

Ambulance

	Current Fee Res/Non Res	Adopted 2025 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

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- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res
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
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- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res
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 therof)	$35/hour	$35/hour
Special Event - Security/Traffic Control	$75 per officer	$75 per officer
PUBLIC WORKS		
Inspection Fees		
Construction Inspection	3% of Construction Bond	3% of Construction Bond
PW Director	$110/per hour	$110/per hour
City Engineer	$100/per hour	$100/per hour
Engineer	$80/per hour	$80/per hour
Engineer Inspector	$70/per hour	$70/per hour
Engineering Intern	$30/per hour	$30/per hour
PW Superintendent	$85/per hour	$85/per hour
PW Foreman	$70/per hour	$70/per hour
PW Operator 1 & 2	$60/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- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res
PUBLIC WORKS CONTINUED		
Other Fees		
Hydrant Meter Rental ($2,500 Deposit)	$50/per month	$50/per month
Hydrant Water Usage	$3.25/1,000 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)	$162	$162
Permit Extension (up to 6 month intervals)	$162	$162
Land Disturbance Permit (for 10,000 sq. ft.)	$50	$50
Traffic Control Plan Review Fee	$50	$50
Asphalt Patch - Road PCI > 70 (100 SF MIN)	$325	$325
Asphalt Patch - Road PCI < 70 (100 SF MIN)	$130	$130
Asphalt Patch - Road PCI > 70 (EACH 100 SF ABOVE INITIAL)	$130	$130
Asphalt Patch - Road PCI < 70 (100 SF ABOVE INITIAL)	$52	$52
Asphalt Patch in Road with Sealcoat (per SF)	$0.30	$0.30
Crack seal & Sealcoat per square yard (SY)	$3.00	$3.00
Directional Boring (per LF)	$0.30	$0.30
Pothole	$30	$30
Existing Curb and Gutter Replacement (per LF)	$0.65	$0.65
Existing Sidewalk Replacement (per SF)	$0.26	$0.26
Driveway Inspection (per driveway)	$130	$130
Street LightPower Cost (per light)	$52	$52
After hours Inspection	$78	$78
Working without a permit	$650	$650
Local Street Closure (per day/per lane/per block)	$65	$65
Arterial Street Closure (per day/per lane/per block)	$200	$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 therof)	$35/hour	$35/hour

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	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res
RECREATION		
Adult Sports		
Coed Slow Pitch	$500	$500
Fast Pitch	$785	$785
Fast Pitch Tournament	$400	$400
Men's Basketball (spring)	$530	$530
Men's Basketball (winter)	$605	$605
Men's Slow Pitch (spring)	$605	$605
Men's slow Pitch (fall)	$605	$605
Pickleball Tournament	$40	$40
Tennis Camp	$50/$70	$50/$70
Volleyball	$300	$300
Volleyball Tournament	$60	$60
Youth Sports		
Baseball (Mustang 3-4 grade)	$85/$105	$85/$105
Baseball (Pinto 5-6 grade)	$85/$105	$85/$105
Baseball (Pony 7-8 grade)	$105/$125	$105/$125
Baseball (Colt 9-12 grade)	$115/$135	$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	$40/$55	$40/$55
Cross Country	$50/$70	$50/$70
Flag Football (1-2 grade)	$45/$65	$45/$65
Flag Football (3-4 grade)	$45/$65	$45/$65
Flag Football (5-6 grade)	$50/$70	$50/$70
Flag Football (7-9 grade)	$50/$70	$50/$70
Flag Football (10-12 grade)	$50/$70	$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)	$50/$70	$50/$70
Jr Jazz Bball (4th-5th Boys/5th-6th Girls)	$60/$80	$60/$80
Jr Jazz Bball (6th Boys)	$70/$90	$70/$90
Jr Jazz Bball (7th-8th Boys and Girls)	$70/$90	$70/$90
Jr Jazz Bball (9th - 12th Boys)	$80/$100	$80/$100
Jr Jazz Bball (9th - 12th Girls)	$80/$100	$80/$100

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	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res
RECREATION CONTINUED		
K-1st JR Jazz	$46/$66	$46/$66
Machine Pitch (8 - 9 yr olds)	$45/$60	$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)	$45/$65	$45/$65
Softball (12 & Under)	$65/$85	$65/$85
Softball (14 & Under)	$65/$85	$65/$85
Softball (17 & Under)	$65/$85	$65/$85
T-Ball	$35/$50	$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	$200/$290	$200/$290
Family Even/Odd Season	$135/$210	$135/$210
Individual Full Season	$105/$160	$105/$160
Senior Individual Resident	$55	$55
Senior Individual Non Resident	$80	$80

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	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res
SWIMMING POOL CONTINUED		
Discount Tickets		
Aerobic/Lap Punch Pass	$25	$25
Senior Aerobic/Lap Punch Pass	$25	$25
10 Punch Pass	$50	$50
25 Punch Pass	$125	$125
50 Punch Pass	$250	$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	$3	$3
Evening	$5	$5
Seniors 55 +	$1 (for classes only)	$1 (for classes only)
Swim Team		
Per Each Swimmer	$105/$125	$105/$125
Swim Lessons		
Per Each Swimmer	$40/$45	$40/$45
Rentals		
1 Hour up to 100 People	$400	$400
2 Hours up to 100 People	$550	$550
Saturdays 9am - 12pm	$700	$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
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

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PLEASANT GROVE CITY FEE SCHEDULE- Effective July 1, 2024

	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res
UTILITIES		
Residential Water		
Base Fee (Includes 5,000 gal)	$26.05	$26.83
Base Fee (Abatement Rate)	$20.84	$21.46
5,001 to 10,000 gal (per 1,000 gal)	$3.16	$3.25
10,001 to 15,000 gal (per 1,000 gal)	$4.61	$4.75
15,001 to 50,000 gal (per 1,000 gal)	$6.70	$6.90
50,001 and above (per 1,000 gal)	$7.90	$8.14
Commercial Water		
Base Fee (Includes 5,000 gal)	$26.05	$26.83
5,001 to 10,000 gal (per 1,000 gal)	$3.16	$3.25
10,001 to 15,000 gal (per 1,000 gal)	$3.43	$3.53
15,001 to 50,000 gal (per 1,000 gal)	$3.69	$3.80
50,001 to 100,000 gal (per 1,000 gal)	$4.14	$4.26
100,001 and above (per 1,000 gal)	$4.41	$4.54
Residential Water - No Access to Secondary/PI - North of Canal		
Base Fee (Includes 90,000 gal)	$69.01	$71.08
90,001 and above (per 1,000 gal)	$3.16	$3.25
Residential Water - No Access to Secondary/PI - South of State Street		
Base Fee (Includes 5,000 gal)	$26.04	$26.82
5,001 to 10,000 gal (per 1,000 gal)	$3.16	$3.25
10,001 to 15,000 gal (per 1,000 gal)	$3.43	$3.53
15,001 to 50,000 gal (per 1,000 gal)	$3.69	$3.80
50,001 to 100,000 gal (per 1,000 gal)	$3.95	$4.07
100,001 and above (per 1,000 gal)	$4.20	$4.33
Pressurized Irrigation		
Residential Rates		
Under .50 Acre	$42.92	$42.92
.50 Acre to .99 Acre	$51.24	$51.24
1 Acre and Above	$59.53	$59.53
Additional Water Surcharge	$0.00	$0.00
Abatement Rate	80% of Standard Rate	80% of Standard Rate
Commercial Rates	**For commercial parcels in excess of 1.5 irrigable acres - including schools, churches, and agricultural uses**	
Base Fee	$59.53	$59.53
Per Sq Ft ('000s)	$0.000940	$0.000940
- Area over 1.50 Acres		

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	Current Fee Res/Non Res	Adopted 2025 Fee Res/Non Res

UTILITIES CONTINUED

Storm Drain

Monthly Fee per ESU	$22.35	$23.05
Base Fee (Abatement Rate)	$17.88	$18.44
MS4 LID Residential Development Fee (per cubic ft of retained volume)	$8.67	$8.67

Sewer

Monthly Base Fee	$18.59	$19.15
Monthly TSSD Base Fee	$8.00	$8.00
Base Fee (Abatement Rate)	$21.27	$21.72
Usage (per 1,000 gal)	$2.32	$4.00
Inoperable Water Meter - 1/2 TSSD Consumption Service Charge	$6.96	$6.96

Solid Waste

Garbage - 1st Can	$13.35	$13.75
Garbage - Additional Can	$10.06	$10.36
Recycling	$7.46	$7.68

Shutoff/Connection Fees

New Connection Fee per Unit	$40.00	$40.00
Unlawful Opening of Meter Box	$65.00	$65.00
Late Penalty	$15.00	$15.00
Employee Dispatch Fee	$25.00	$25.00
Reconnection Fee	$65.00	$65.00
After Hours Service Restoration Fee (Reconnection Fee is independenet)	$100.00	$100.00

Drought Relief

Temporary Fee	$0.00	$0.00

Utility Transporation Fee

Residential	$6.76	$6.76
Residential (Abatement Rate)	$5.41	$5.41
Commercial - Tier 1	$33.02	$33.02
Commerical-Tier 2	$188.84	$188.84

Fox Hollow Golf Course

Budget and Anticipated Costs

	2023 Actual	2024 Budget
Revenue		
Green Fees	614,388	689,200
Golf Cart Rental	290,384	338,500
Driving Range	255,997	284,635
Pass Fees	332,473	345,200
Pro Shop	617,929	625,000
Events & Concessions	48,308	52,000
Snack Bar	159,917	175,000
Grant	-	75,000
Rent	3,445	3,150
Total Revenue	**2,322,840**	**2,587,685**
Expenses		
Merchandise	463,460	500,000
Labor	963,295	1,082,352
Supplies and Maintenance	233,036	178,296
Equipment	66,696	87,000
General Overhead	165,853	193,682
Depreciation	324,514	335,000
Building	121,419	124,540
Snack Bar	179,028	175,000
Total Expenses	**2,517,300**	**2,675,870**
Operating Loss	**(194,460)**	**(88,185)**
Nonoperating Revenue (Expense)	(2,445)	(586,815)
Member-City Contributions	720,000	675,000
Change in Net Position	**523,094**	**-**

Cash Infusions from Member Cities

	Total Cost	Pleasant Grove Cost
Debt Service, Operations, Equipment & Capital	720,000	240,000
Total	**720,000**	**240,000**

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.

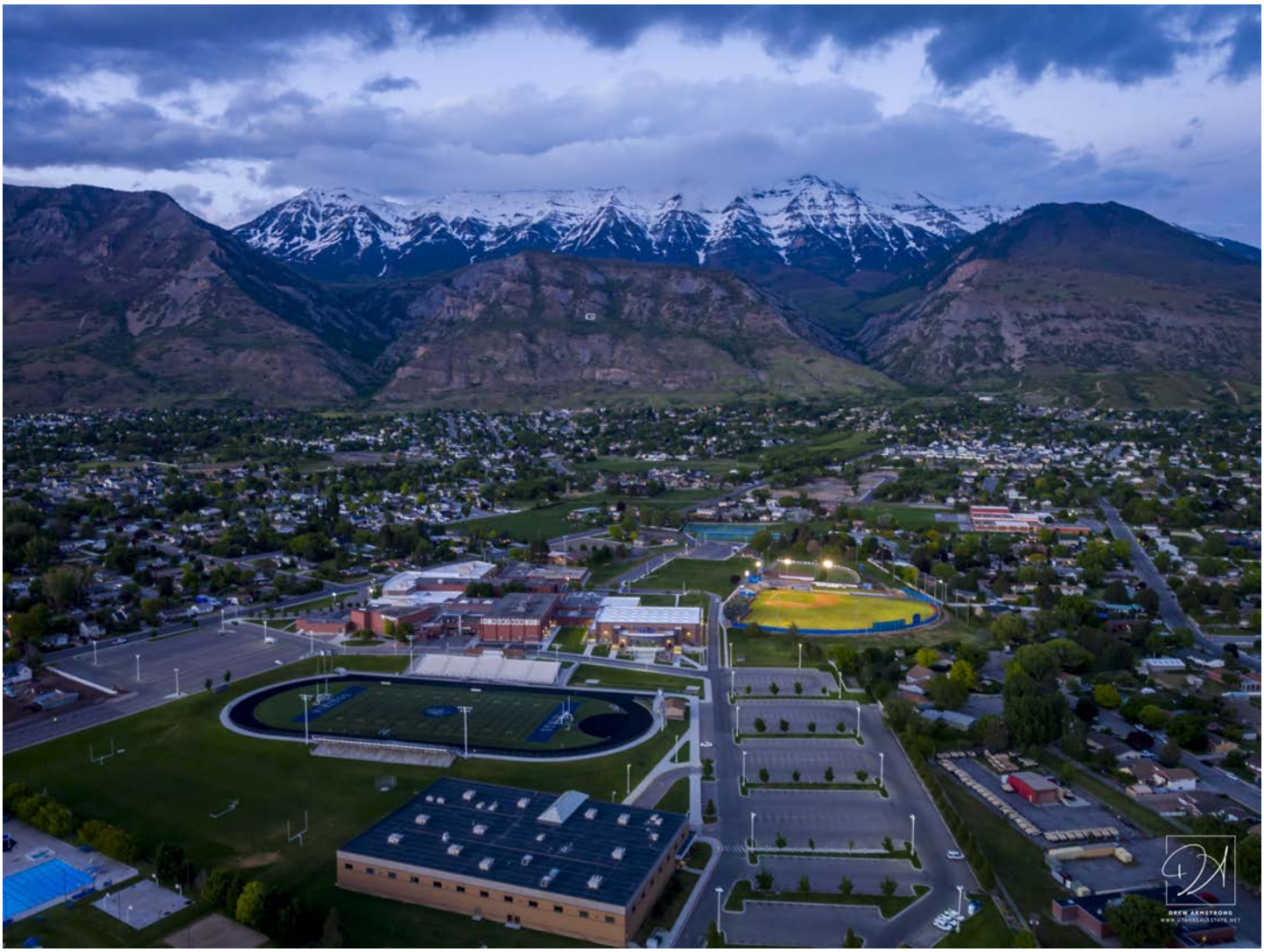
Revenue Bonds: Bonds whose principal and interest are payable exclusively from a designated revenue source or enterprise fund.

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.

Contact Us:

General 801.785.5045 Finance 801.922.4506



Pleasant Grove
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