



STAFF REPORT

TO: Summit County Council
FROM: Matt Leavitt – Summit County Financial Officer
DATE: November 30, 2017
SUBJECT: Discussion items for 2018 budget and truth in taxation hearings.

Attached are materials for the County Council’s December 6, 2017 budget and truth in taxation hearings. Those materials are as follows:

1. Department level 2018 recommended budget.
 - a. Highlighted in yellow are departments that will be considering budget amendments for 2017.
2. A resolution to amend the 2017 budget
3. A resolution to adopt the 2018 recommended budget.
 - a. In addition to adopting the 2018 recommended budget the Council will adopt an Official Chart of Positions for 2018.
4. A resolution adopting the final tax rates and budgets for 2018 (form PT-800C increasing property tax revenues \$3.0 million for the general fund and \$1.1 million for the municipal services fund).
5. A resolution by the County Council that directs both the budget committee and County Manager to evaluate and make recommendations regarding appropriate property tax revenues at a minimum of once every five years.

The anticipated **budget amendments for 2017** include adjustments in the Public Safety, Public Works, and Government Services functions of the operating funds. The recommendation is that fund-level budgets remain as adopted, but adjust department-level budgets to accommodate expenses that were unforeseen during the 2017 budget process.

Highlighted within the **2018 recommended budget** is the recommendation that the County Council conduct a public hearing to receive public comment regarding increasing property tax revenues in the general and municipal services funds by a combined \$4.1 million. Among the purposes for increasing property tax revenues are:

- a) Address the impacts of inflation against the County’s ability to continue to fund programs and services at a level that are expected of citizens and visitors;
- b) Offset reductions in funding sources received from Federal and State government sources;
- c) Restore fund balance levels in these funds in order to address future expected capital expenditures;
- d) Maintain County-owned assets such as facilities and infrastructure in an appropriate order that avoids deferred maintenance and higher repair and replacement costs in the future.

Additionally, the County is anticipating the issuance of 2018 sales and use tax bonds. Early in 2018 the County will begin discussions regarding bonding against the county transportation sales tax revenues with a planned closing date of late March or early April. The amount of the 2018 series bonds is expected not to exceed \$22 million in order to fund the first three years of projects that were identified in the transportation sales tax 5-year plan. It is anticipated that the County will again bond against the transportation sales tax revenues in 2021 or 2022 to continue to fund capacity related projects in the County.

SCHEDULE OF SOURCES & USES OF 2018 SALES TAX BONDS:

	2018	2019	2020
Sources:			
Cost share/grants	3,650,000	11,500,000	6,699,000
Revenues from bonds*	22,000,000		
from bond balance		13,230,000	7,215,000
Total sources:	25,650,000	24,730,000	13,914,000
Uses:			
Kamas park & ride	545,000	500,000	
Jeremy/Pinebrook interchange	5,500,000		
Kilby Road widening (Ecker to Jeremy)	3,460,000		
SR-248 corridor/safety improvement	2,915,000	15,500,000	8,000,000
Bitner/Sliver Creek Rd connection		1,515,000	
Cline/Dahle park & ride			1,648,000
Fixed guideway (survey, design, purchase)			1,500,000
Total uses:	12,420,000	17,515,000	11,148,000
Sources LESS Uses	13,230,000	7,215,000	2,766,000

**Revenues from bonds will be "not to exceed" in order to account for closing costs, bond rates, etc.*

The **Official Chart of Positions** includes the recommendation for two additional full-time employees. An employee is being recommended in the facilities department in order to maintain the County Services building located in Kamas and an employee is being recommended in the landfill enterprise fund in order to help the County Council address environmental issues within the County.

The **resolution directing the budget committee and County Manager** to make recommendations regarding appropriate property tax revenues at a minimum of once every five years is taking appropriate direction at addressing the fact that the current process for calculating property tax revenues does not account for the impacts of inflation. Property tax revenues provide a more stable and consistent source

of revenues to build programs and services. While the cost of providing those services on an annual basis increases over time, the County's ability to offset those increased costs by using property tax revenues diminishes over the same period. This resolution formally directs staff to make recommendations on a more frequent basis than has been done in the past.

Any questions, comments or thoughts regarding the proposed 2018 budget or items that may have been neglected, please inform me either by email or phone call at 435-336-3017.

SUMMIT COUNTY 2017 BUDGET
BY DEPARTMENT

	<u>2015</u>	<u>2016</u>	<u>YTD</u> <u>2017</u>	<u>BUDGET</u> <u>2017</u>	<u>VARIANCE</u>	<u>% of</u> <u>TOTAL</u>	<u>COUNCIL</u> <u>2018</u>
OPERATING FUNDS:							
REVENUES							
Taxes							
Property Taxes	15,987,714	16,815,194	254,281	17,047,555	16,793,274	1.5%	21,345,647
Fee-In-Lieu (Motor Vehicle)	614,223	596,084	402,556	620,000	217,444	64.9%	620,000
Redemptions	1,454,679	1,263,004	1,056,322	1,600,000	543,678	66.0%	1,300,000
Sales Tax - Municipal	6,144,500	6,515,656	5,780,153	6,350,000	569,847	91.0%	6,650,000
Sales Tax - General	2,993,387	3,208,232	2,932,688	3,200,000	267,312	91.6%	3,375,000
Licenses & Permits	1,702,218	2,136,326	2,601,165	2,105,500	(495,665)	123.5%	2,338,500
Intergovernmental	7,629,907	7,787,802	5,889,961	7,836,016	1,946,055	75.2%	9,300,359
Fees	4,645,254	6,161,888	5,711,192	5,429,950	(281,242)	105.2%	6,114,560
Fines	875,159	826,072	642,111	885,000	242,889	72.6%	855,000
Miscellaneous	731,100	618,645	204,866	534,500	329,634	38.3%	669,000
Contributions	2,181,541	1,549,513	549,420	3,135,630	2,586,210	17.5%	1,260,221
Total Revenues	44,959,682	47,478,415	26,024,717	48,744,151	22,719,434	53.4%	53,828,287

	<u>2015</u>	<u>2016</u>	<u>YTD</u> <u>2017</u>	<u>BUDGET</u> <u>2017</u>	<u>VARIANCE</u>	<u>% of</u> <u>TOTAL</u>	<u>COUNCIL</u> <u>2018</u>
EXPENDITURES							
General Government							
Council	257,723	288,401	266,433	345,000	78,567	77.2%	348,500
Administration	873,761	836,941	774,274	955,511	181,237	81.0%	1,072,900
Sustainability	213,999	295,514	124,778	205,910	81,132	60.6%	201,100
Economic Development	156,307	127,103	115,673	159,720	44,047	72.4%	346,505
<i>Sub-Total Administration</i>	<i>1,501,789</i>	<i>1,547,959</i>	<i>1,281,159</i>	<i>1,666,141</i>	<i>384,982</i>	<i>76.9%</i>	<i>1,969,005</i>
Auditor	417,662	467,168	379,816	506,956	127,140	74.9%	497,350
Clerk	311,213	309,492	248,095	355,000	106,905	69.9%	331,550
Elections	56,993	148,076	61,125	80,200	19,075	76.2%	198,000
Treasurer	323,657	355,694	275,977	354,989	79,012	77.7%	356,935
Recorder	598,030	634,207	489,892	644,250	154,358	76.0%	649,055
Surveyor	-	-	-	-	-	-	-
Attorney	1,607,853	1,712,797	1,486,878	1,816,980	330,102	81.8%	1,869,216
Assessor	862,051	934,382	720,540	949,870	229,330	75.9%	924,650
Motor Vehicle	190,892	202,255	169,165	212,450	43,285	79.6%	224,480
Justice Court	424,235	445,570	367,399	488,051	120,652	75.3%	474,250
Public Defender	289,412	292,888	242,054	294,300	52,246	82.2%	293,000
Community Devlpmt	480,580	487,520	464,477	538,400	73,923	86.3%	471,000
Planning & Zoning	829,692	864,093	717,831	960,200	242,369	74.8%	941,390
Building Inspection	867,391	906,308	735,519	978,900	243,381	75.1%	1,005,400
<i>Sub-Total Community Devlpmt</i>	<i>2,177,663</i>	<i>2,257,921</i>	<i>1,917,827</i>	<i>2,477,500</i>	<i>559,673</i>	<i>77.4%</i>	<i>2,417,790</i>
Total General Government	8,761,450	9,308,410	7,639,926	9,846,687	2,206,761	77.6%	10,205,281
Public Safety							
Administration	766,812	787,752	786,048	949,704	163,656	82.8%	970,100
Patrol	3,368,204	3,883,796	2,633,916	3,429,500	795,584	76.8%	3,437,650
Special Ops/School Resource	276,861	215,713	243,201	344,700	101,499	70.6%	361,000
Criminal Investigations	938,548	768,304	761,829	862,100	100,271	88.4%	786,400
Major Crimes Unit	682,466	652,255	545,593	643,000	97,407	84.9%	627,600
JRI/Probation & Parole	-	34,588	216,921	291,650	74,729	74.4%	298,850
Special Events/Forest	126,967	190,726	181,273	148,700	(32,573)	121.9%	203,820
Restricted Reserves	8,080	72,744	33,843	41,820	7,977	80.9%	41,820
Compliance Services	67,160	91,234	222,745	66,000	(156,745)	337.5%	180,700
<i>Sub-Total Law Enforcement</i>	<i>6,235,097</i>	<i>6,697,112</i>	<i>5,625,369</i>	<i>6,777,174</i>	<i>1,151,805</i>	<i>83.0%</i>	<i>6,907,940</i>
Corrections	2,651,212	2,847,042	2,406,219	2,947,200	540,981	81.6%	3,089,000
Jail Kitchen	418,010	429,082	358,678	470,800	112,122	76.2%	460,300
Court Security	1,036,086	1,080,473	884,233	1,113,000	228,767	79.4%	1,122,800
Communications	1,046,894	1,218,531	1,013,601	1,253,300	239,699	80.9%	1,723,850
E-911	221,340	225,746	176,959	359,500	182,541	49.2%	382,000
Search & Rescue	83,323	87,741	98,493	96,100	(2,393)	102.5%	82,100
<i>Sub-Total Elected Sheriff</i>	<i>11,691,963</i>	<i>12,585,727</i>	<i>10,563,552</i>	<i>13,017,074</i>	<i>2,453,522</i>	<i>81.2%</i>	<i>13,767,990</i>
Animal Control	496,969	578,066	475,969	617,880	141,911	77.0%	628,130
No Summit Ambulance	244,199	379,217	255,700	373,000	117,300	68.6%	373,000
So Summit Ambulance	239,007	361,369	255,707	363,000	107,293	70.4%	363,000
PC Ambulance	1,972,107	1,898,655	1,435,276	1,971,000	535,724	72.8%	1,971,000
Emergency Services	73,538	109,646	80,432	130,900	50,468	61.4%	106,555
Fire Warden	268,930	290,477	25,255	63,850	38,595	39.6%	41,314
Total Public Safety	14,986,714	16,203,156	13,091,892	16,536,704	3,444,812	79.2%	17,250,989

	<u>2015</u>	<u>2016</u>	<u>YTD</u> <u>2017</u>	<u>BUDGET</u> <u>2017</u>	<u>VARIANCE</u>	<u>% of</u> <u>TOTAL</u>	<u>COUNCIL</u> <u>2018</u>
Public Works							
Administration & Shop	659,552	894,340	816,559	768,200	(48,359)	106.3%	933,700
Class B Roads	1,253,712	773,276	1,248,230	1,444,500	196,270	86.4%	1,490,000
County Roads	1,799,922	1,795,136	1,575,126	1,608,000	32,874	98.0%	1,776,000
Storm Water Management	137,061	206,015	123,869	197,000	73,131	62.9%	176,900
Weed Control	417,147	443,670	393,375	420,100	26,725	93.6%	434,900
Engineering	785,957	897,432	721,958	922,900	200,942	78.2%	941,500
Transportation	65,569	254,614	154,292	193,313	39,021	79.8%	118,220
<i>Sub-Total Public Works</i>	<i>5,118,919</i>	<i>5,264,482</i>	<i>5,033,410</i>	<i>5,554,013</i>	<i>520,603</i>	<i>90.6%</i>	<i>5,871,220</i>
Waste Collection	2,513,828	2,748,247	1,636,916	2,730,500	1,093,584	59.9%	2,808,325
Total Public Works	7,632,747	8,012,729	6,670,325	8,284,513	1,614,188	80.5%	8,679,545
Government Services							
Risk Management	419,699	451,974	537,740	525,000	(12,740)	102.4%	640,835
Information Technology	1,081,905	1,213,692	1,004,623	1,254,900	250,277	80.1%	1,358,056
Personnel	376,548	437,453	365,260	482,148	116,888	75.8%	477,320
Coalville Area	580,384	605,924	495,421	679,247	183,826	72.9%	709,060
Kimball Junction Area	157,528	145,625	128,224	187,249	59,025	68.5%	177,850
Kamas Area	95,412	95,303	67,568	88,999	21,431	75.9%	150,550
Public Works/Animal Shelter	148,821	103,458	90,671	132,800	42,129	68.3%	99,750
Justice Complex	441,914	562,161	382,698	463,750	81,052	82.5%	487,600
County Health Center	434,576	428,977	129,747	467,800	338,053	27.7%	443,430
Parks & Grounds	254,191	219,992	165,388	235,150	69,762	70.3%	280,650
Fleet Services	28,326	28,378	14,364	17,800	3,436	80.7%	17,800
<i>Sub-Total Facilities</i>	<i>2,141,151</i>	<i>2,189,819</i>	<i>1,474,080</i>	<i>2,272,795</i>	<i>798,715</i>	<i>64.9%</i>	<i>2,366,690</i>
County Fair	370,397	443,528	472,994	471,150	(1,844)	100.4%	453,450
State Fair Exhibit	1,398	336	804	1,500	696	53.6%	1,500
NS Youth Recreation	35,000	35,000	35,000	35,000	-	100.0%	35,000
SS Youth Recreation	35,000	35,000	35,000	35,000	-	100.0%	35,000
Basin Recreation	35,000	35,000	35,000	35,000	-	100.0%	-
Library	1,216,376	1,258,391	1,062,492	1,373,060	310,568	77.4%	1,359,538
History	135,732	110,721	59,547	112,800	53,253	52.8%	85,000
USU Extension Services	113,276	130,717	113,381	140,200	26,819	80.9%	143,500
Total Government Services	5,961,482	6,341,630	5,195,919	6,738,553	1,542,634	77.1%	6,955,889

	<u>2015</u>	<u>2016</u>	<u>YTD</u> <u>2017</u>	<u>BUDGET</u> <u>2017</u>	<u>VARIANCE</u>	<u>% of</u> <u>TOTAL</u>	<u>COUNCIL</u> <u>2018</u>
Public Health							
Administration	412,623	419,948	350,462	441,500	91,038	79.4%	445,428
Personal Health	1,803,024	1,892,973	1,285,062	1,983,720	698,658	64.8%	2,003,508
Early Intervention	448,594	457,517	388,639	487,540	98,901	79.7%	527,038
Environmental Health	541,488	642,120	531,673	668,808	137,135	79.5%	678,048
Public Health Preparedness	169,366	140,037	126,183	185,400	59,217	68.1%	176,105
Prevention	679,436	632,941	464,599	636,629	172,030	73.0%	660,790
Mental Health	765,312	785,602	694,879	897,277	202,398	77.4%	1,116,372
Total Public Health	4,819,844	4,971,137	3,841,496	5,300,874	1,459,378	72.5%	5,607,289
Other Departments							
Television	163,088	152,588	113,561	164,500	50,939	69.0%	190,500
Non-Departmental	453,934	459,982	410,533	536,400	125,867	76.5%	586,000
Contributions	177,111	211,178	64,322	237,420	173,098	27.1%	1,972,294
To Other Funds	1,213,400	564,576	-	400,000	400,000	0.0%	520,000
Miscellaneous	283,245	528,742	224,757	698,500	473,743	32.2%	1,860,500
Total Other Departments	2,290,779	1,917,066	813,173	2,036,820	1,223,647	39.9%	5,129,294
Total Operating Funds	44,453,015	46,754,129	37,252,731	48,744,151	11,491,420	76.4%	53,828,287
Revenues over Expenditures	506,667	724,287	(11,228,014)	-	11,228,014		0

	<u>2015</u>	<u>2016</u>	<u>YTD</u> <u>2017</u>	<u>BUDGET</u> <u>2017</u>	<u>VARIANCE</u>	<u>% of</u> <u>TOTAL</u>	<u>COUNCIL</u> <u>2018</u>
CAPITAL IMPROVEMENTS							
Revenues							
Property Taxes	2,691,960	2,176,745	77,558	3,405,830	3,328,272	2.3%	4,096,580
Sales Taxes	-	-	1,084,648	2,100,000	1,015,352	51.6%	4,200,000
Intergovernmental	654,440	390,502	1,205,093	1,450,000	244,907	83.1%	23,925,000
Other	716,700	310,167	29,635	3,536,000	3,506,365	0.8%	35,000
Contributions	3,087,671	1,956,491	78,031	8,084,170	8,006,139	1.0%	4,175,000
Total Revenues	7,150,771	4,833,906	2,474,965	18,576,000	16,101,035	13.3%	36,431,580
Expenses							
Transportation Projects			26,816	1,000,000	973,184	2.7%	12,254,000
Roads Maintain & Capacity	3,163,039	2,010,552	3,522,582	6,736,000	3,213,418	52.3%	4,395,900
Facility Projects	2,561,240	2,822,325	4,288,133	10,840,000	6,551,867	39.6%	3,265,000
Total Expenses	5,724,278	4,832,877	7,837,531	18,576,000	10,738,469	42.2%	19,914,900

	<u>2015</u>	<u>2016</u>	<u>YTD</u> <u>2017</u>	<u>BUDGET</u> <u>2017</u>	<u>VARIANCE</u>	<u>% of</u> <u>TOTAL</u>	<u>COUNCIL</u> <u>2018</u>
SPECIAL REVENUE FUNDS							
Revenues							
Transient Room Tax	8,156,515	9,016,599	9,034,120	13,005,200	3,971,080	69.5%	13,098,780
Restaurant Tax	2,573,695	2,912,079	2,633,794	2,695,500	61,706	97.7%	2,970,000
Arts & Recreation Tax	1,605,395	1,744,436	1,602,664	1,630,000	27,336	98.3%	1,848,200
Service Area #6	1,150,731	1,129,573	83,101	1,378,500	1,295,399	6.0%	1,203,000
Service Area #8	846,944	726,344	6,904	861,600	854,696	0.8%	838,600
Wildland Fire Service Area	80,717	87,900	3,370	68,200	64,830	4.9%	70,750
Service Area #1	896,922	730,149	558,608	920,000	361,392	60.7%	850,000
Transit District	2,715,732	3,319,322	3,305,731	5,565,586	2,259,855	59.4%	7,609,330
Landfill Enterprise	1,516,426	1,719,973	1,667,979	3,108,000	1,440,021	53.7%	2,011,000
Expenses							
Transient Room Tax	7,525,467	9,345,226	8,156,707	13,005,200	4,848,493	62.7%	13,098,780
Restaurant Tax	2,116,413	2,283,443	2,591,003	2,695,500	104,497	96.1%	2,970,000
Arts & Recreation Tax	1,687,033	1,296,306	1,655,527	1,630,000	(25,527)	101.6%	1,848,200
Service Area #6	1,169,355	1,130,215	1,103,094	1,378,500	275,406	80.0%	1,203,000
Service Area #8	503,052	515,406	714,520	861,600	147,080	82.9%	838,600
Wildland Fire Service Area	36,240	39,667	15,905	68,200	52,295	23.3%	70,750
Service Area #1	1,585,000	640,337	-	920,000	920,000	0.0%	850,000
Transit District	2,596,152	2,657,928	-	5,565,586	5,565,586	0.0%	7,609,330
Landfill Enterprise	1,385,424	1,296,547	-	3,108,000	3,108,000	0.0%	2,011,000

FLEET LEASE, MSELLAENOUS FUNDS							
Revenues							
Fleet Lease Fund	2,242,437	2,680,268	1,849,167	4,733,900	2,884,733	39.1%	2,276,000
Insurance Fund	5,409,301	5,788,507	4,645,795	5,610,100	964,305	82.8%	5,463,000
Building Authority	716,859	348,684	1,581	345,000	343,419	0.5%	375,000
Redevelopment Agency	4,379	84	-	-	-	-	-
Open Space Capital Fund	282,141	254,588	202,312	4,870,000	4,667,688	4.2%	3,449,000
Misc Special Revenue	209,222	350,005	-	-	-	-	-
General Capital Agent	2,968,789	825,397	444,397	1,010,000	565,603	44.0%	1,485,000
Senior Director	42,907	64,329	3,968	72,528	68,560	5.5%	158,400
North Summit Seniors	38,999	42,783	12,947	52,554	39,607	24.6%	32,538
South Summit Seniors	30,650	48,124	8,509	51,945	43,436	16.4%	25,228
Park City Seniors	35,953	33,292	8,543	45,993	37,450	18.6%	28,828
Expenses							
Fleet Lease Fund	2,043,325	1,887,303	3,177,935	4,733,900	1,555,965	67.1%	2,276,000
Insurance Fund	4,666,613	5,477,535	4,272,047	5,610,100	1,338,053	76.1%	5,463,000
Building Authority	661,434	345,128	339,693	345,000	5,307	98.5%	375,000
Redevelopment Agency	621,379	2	-	-	-	-	-
Open Space Capital Fund	1,857,255	1,825	2,527,963	4,870,000	2,342,037	51.9%	3,449,000
Misc Special Revenue	548,914	350,006	-	-	-	-	-
General Capital Agent	485,519	100,675	37,987	1,010,000	972,013	3.8%	1,485,000
Senior Director	41,550	56,111	45,216	72,528	27,312	62.3%	158,400
North Summit Seniors	38,539	42,084	38,394	52,554	14,160	73.1%	32,538
South Summit Seniors	37,461	40,294	34,316	51,945	17,629	66.1%	25,228
Park City Seniors	35,242	31,973	22,173	45,993	23,820	48.2%	28,828

Chart of Positions

2018

Department	Position	2013 Fulltime	2014 Fulltime	2015 Fulltime	2016 Fulltime	2017 Fulltime	2018 Fulltime
Animal Control	Animal Control Administrator			1	1	1	1
	Field Supervisor	1	1	1	1	1	1
	Animal Control Officers	3	3	4	4	4	4
	Kennel Tech	1	1	2	2	2	2
Subtotal		5	5	8	8	8	8
Assessor's Office	County Assessor	1	1	1	1	1	1
	Chief Deputy Assessor	1	1	1	1	1	1
	Commercial Appraiser		1	1	1	1	1
	Appraisal Supervisor						
	Assoc CommercialAppraiser						
	Appraiser/Software Spec	1	1	1	1	0	0
	Deputy Appraisers	4	4	4	4	4	4
	Assessing Tech	2	2	2	2	3	3
Subtotal		9	10	10	10	10	10
Attorney's Office	County Attorney	1	1	1	1	1	1
	Chief Civil Attorney	1	1	1	1	1	1
	Civil Attorneys	1	1	2	2	2	2
	Chief Prosecutor		1	1	1	1	1
	Prosecuting Attorneys	3	2	2	2	2	2
	Investigator	1	1	1	1	1	1
	Victim Advocate Director	1	1	1	1	1	1
	Victim Advocate						
	CJC Director				1	1	1
	Legal Secretary						
	Paralegal	1	1	1	1	1	1
Subtotal		9	9	10	11	11	11
Department							
Auditor's Office	County Auditor	1	1	1	1	1	1
	Chief Deputy Auditor	1	1	1	1	1	1
	Financial Officer		1				
	Payroll Clerk				1	1	1
	Management Analyst		1				
	Accountant	1					
	Auditing Tech	2	2	2	2	2	2
Subtotal		5	6	4	5	5	5

Chart of Positions

2018

Department	Position	2013 Fulltime	2014 Fulltime	2015 Fulltime	2016 Fulltime	2017 Fulltime	2018 Fulltime
Clerk's Office	Clerk	1	1	1	1	1	1
	Chief Deputy Clerk	1	1	1	1	1	1
	Deputy Clerk	1	1	1	1	1	1
Subtotal		3	3	3	3	3	3
Community Development	Comm Development Director	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1
	Administrative Assistant						
	Planning and Zoning Admin	1	1	1	1	1	1
	Economic Development Spec						
	Planning Director						
	Project Coordinator	1	1	1	1	1	1
	Senior Planner	2	2	2	2	2	2
	Special Projects Manager	1	1				
	Principle Planner	1	1	1	1	1	1
	County Planners	2	2	2	2	2	2
	Assistant County Planner	1	1	1	1	1	1
	Code Enforcement Officer	1	1	1	1	1	1
	Permit Technician						
	Secretaries	2	2	2	2	2	2
	Chief Building Official	1	1	1	1	1	1
	Plan Examiner	1	1	1	1	1	1
	Assistant Plan Examiner			1	1	1	1
	Inspector/Supervising Building Offic			1	1	1	1
	Plan Exam/Asst Building Offic						
Building Inspectors	4	5	5	5	5	5	
Subtotal		20	21	22	22	22	22

Chart of Positions

2018

Department	Position	2013	2014	2015	2016	2017	2018
		Fulltime	Fulltime	Fulltime	Fulltime	Fulltime	Fulltime
County Manager's Office	County Manager	1	1	1	1	1	1
	Assistant County Manager	1	1	1	1	1	1
	Commission Administrator						
	Executive Assistant				1	1	1
	Special Projects Director						
	Economic Development Coord		1	1	1	1	1
	Sustainability Manager	1	1	1	1	1	
	Comm & Pub Affairs Spec	1	1	1	1	1	1
	Office Manager	1	1	1			
	Financial Officer			1	1	1	1
	Management Analyst			1	1		
	Risk & Procurement Administrator					1	1
	Regional Transportation Plan			1	1	1	1
	Senior Citizen Cook						1
	Receptionist						
	Historian	1	1	1	1	1	1
	Administrative Assistant						
	Fair Coordinator			1	1		
	Special Events Manager					1	1
	Emergency Manager					1	1
Secretary	2	1	1	1	1	1	
Subtotal		8	8	12	12	13	13
Engineering	County Engineer	1	1	1	1	1	1
	Engineer	2	3	3	3	3	3
	Public Works Inspectors	2	2	2	2	2	2
	Engineering Tech			1	1	1	1
	Code Enforcement Tech	1	1	1	1	1	1
	Eng. Sec/Assistant Tech						
	Secretary	1	1	1	1	1	1
Subtotal		7	8	9	9	9	9
Facilities Department	Facilities Manager	1	1	1	1	1	1
	Grounds Supervisor	1	1	1	1	1	1
	Facilities Tech						
	Housekeeping Supervisor				1	1	1
	Housekeepers	5	5	5	4	5	6
	Maintenance Techs	2	2	2	2	2	2
	Office Manager				1	1	1
	Custodian	1	1	1	1		
Subtotal		10	10	10	11	11	12

Chart of Positions

2018

Department	Position	2013	2014	2015	2016	2017	2018	
		Fulltime	Fulltime	Fulltime	Fulltime	Fulltime	Fulltime	
Health Department	Health Director	1	1	1	1	1	1	
	Deputy Health Director	1	1	1	1	1	1	
	Business Manager	1	1	1	1	1	1	
	Emergency Response Planner	1	1	1				
	Public Information Officer				1	1	1	
	Administrative Assistant	1	1	1	1	1	1	
	WIC Director	1	1	1	1	1	1	
	Clinical Assistant	2	3	3	3	3	3	
	Clinical Aide							
	Environmental Director	1	1	1	1	1	1	
	Environmental Health Admin				1	1	1	
	Environmental Hth Scientist	2	4	4	4	4	4	
	Environmental Hlth Tech	1						
	Sustainability Manager							1
	Nurse Director	1	1	1	1	1	1	
	Nurse Practitioner	1	1	1	1	1	1	
	Public Health Nurse	3	3	3	3	3	3	
	Early Intervention Ser. Prov	1	1	1	1	1	1	
	Early Intervention Interpret	1						
	Registered Dietician	1	1	1	1	1	1	
	Occupational Therapist	1	1	1	1	1	1	
	Health Promotions Director	1	1	1	1	1	1	
	Health Educator	1	1	2	2	3	3	
Subtotal		23	24	25	26	27	28	
Information Technology	Director	1	1	1	1	1	1	
	LAN Administrator	1	1	1	1	1	1	
	Info Tech Specialists	3	3	3	3	3	3	
	GIS Coordinator		1	1	1	1	1	
	GIS Specialists	2	1	1	1	1	1	
	Web Administrator	1	1	1	1	1	1	
	Records Imaging Tech	1	1	1	1	1	1	
Subtotal		9	9	9	9	9	9	
Justice Court	Judge	1	1	1	1	1	1	
	Court Administrator	1	1	1	1	1	1	
	Senior Court Clerk							
	Court Clerk	3	3	3	3	3	3	
Subtotal		5	5	5	5	5	5	

Chart of Positions

2018

Department	Position	2013	2014	2015	2016	2017	2018
		Fulltime	Fulltime	Fulltime	Fulltime	Fulltime	Fulltime
Library	Library Director	1	1	1	1	1	1
	Assistant Library Director						
	Information Serv Librarian						
	Youth Services Librarian	1	1	1	1	1	1
	Technical Services Librarian	1	1	1	1	1	1
	Outreach Services Librarian	1	1	1	1	1	1
	Spanish Services Librarian	1	1	1	1	1	1
	Branch Librarians	3	3	3	3	3	3
	Administrative Assistant	1	1	1	1	1	1
	Library Clerks	6	6	6	6	4	4
Subtotal		15	15	15	15	13	13
Personnel	Director	1	1	1	1	1	1
	Benefits Administrator	1	1	1	1	1	1
	HR Tech	1	1	1	1	1	1
Subtotal		3	3	3	3	3	3
Public Works	Public Works Administrator	1	1	1	1	1	1
	Deputy Public Works Admin						
	Financial Analyst						
	Public Works Superintendent						
	Weed Supervisor				1	1	1
	Office Manager				1	1	1
	Road Superintendant	1	1	1	1	1	1
	Project Foreman	2	2	2	2	2	2
	Mechanics	2	2	2	1	1	1
	Mechanic Tech				1	1	1
	Secretary	1	1	1	1	1	1
	Weed Control Lead	1	1	1			
	Equip Operator/Weed Spray					1	1
	Equip Operator/Weed Enfor	1	1	1	1	1	1
	Weed Enforcement Officer	1	1	1	1		
	Equipment Operators	12	12	15	15	15	15
	Equip Operator/Storm Water	3	3				
Transit Maintenance Tech			1	1	1	1	
Sign Technician	1	1	1	1	1	1	
Subtotal		26	26	27	28	28	28

Chart of Positions

2018

Department	Position	2013	2014	2015	2016	2017	2018
		Fulltime	Fulltime	Fulltime	Fulltime	Fulltime	Fulltime
Recorder's Office	County Recorder	1	1	1	1	1	1
	Chief Deputy Recorder	1	1	1	1	1	1
	GIS Technician	1	1	1	1	1	1
	Senior Cadastral Mapper	1	1	1	1	1	1
	Deputy Recorder	3	3	3	3	3	3
Subtotal		7	7	7	7	7	7
Solid Waste	Solid Waste Manager						
	Solid Waste Superintendent	1	1	1	1	1	1
	Solid Waste Foreman						1
	Landfill Operators	6	6	6	6	7	7
	Landfill Spotters	2	2	2	2	2	2
	Gate Attendant	1	1	1	1		
Subtotal		10	10	10	10	10	11
Treasurer's Office	County Treasurer	1	1	1	1	1	1
	Chief Deputy Treasurer	1	1	1	1	1	1
	Deputy Treasurer	1	1	1	1	1	1
	Motor Vehicle Supervisor			1	1	1	1
	Motor Vehicle Tech	4	4	2	2	3	3
Subtotal		7	7	6	6	7	7
USU	Secretary	1	1	1	1	1	1
Subtotal		1	1	1	1	1	1

Chart of Positions

2018

Department	Position	2013 Fulltime	2014 Fulltime	2015 Fulltime	2016 Fulltime	2017 Fulltime	2018 Fulltime
Sheriff's Office	Sheriff	1	1	1	1	1	1
	Chief Deputy			1	1	1	1
	Office Manager	1	1	1	1	1	1
	Secretary	2	3	3	4	4	4
	Admin Assistant						
	Captain	1	1				
	Admin Lieutenant				1	1	1
	Patrol Lieutenant	1	1	1	1	1	1
	Patrol Sergeants	5	5	5	5	5	5
	Patrol Lead Deputies	4	4				
	Deputies	14	15	19	19	19	19
	JRI Deputy				2	2	2
	Major Crime Lieutenant	1	1	1	1	1	1
	Major Crime Sergeant	1	1	1	1	1	1
	Major Crime Detective	3	3	3	2	2	2
	Special Ops Lieutenant	1	1	1	1	1	1
	Special Ops Sergeant	1	1	1	1	1	1
	Special Ops Deputies						
	Detective Sergeant						
	Detectives	7	7	7	7	7	7
	Evidence Tech	1	1	1	1	1	1
	Corrections Lieutenant	1	1	1	1	1	1
	Corrections Sergeant	5	5	5	5	5	5
	Corrections Lead Deputies	4	4				
	Corrections Officers	12	12	16	16	16	16
	Corrections Nurse	1	1	1	1	1	1
	Court Security Lieutenant	1	1	1	1	1	1
	Court Security Sergeant	1	1	1	1	1	1
	Court Security Lead Deputy	1	1				
	Court Security Officer	7	7	8	8	8	8
	Inmate Working Deputies				2	2	2
	Kitchen Manager	1	1	1	1	1	1
Cooks	2	2	2	2	2	2	
Dispatch Supervisor	1	1	1	1			
Communications Lieutenant					1	1	
Lead Dispatchers	2	2	2	2	2	2	
Dispatchers	12	12	12	12	17	17	
Subtotal		95	97	97	102	107	107
Total FTE		277	284	293	303	309	312

Chart of Part-time Positions

2018

Department	Position	2013	2014	2015	2016	2017	2018
		Parttime	Parttime	Parttime	Parttime	Parttime	Parttime
Attorney's Office	Victim Advocate		1	1	1	1	1
	Prosecuting Attorney		1	1	1	1	1
	Civil Attorney	1	1				
	CJC Director	1	1	1			
	Paralegal	1	1	1	1	1	1
	Legal Secretary	1	1	1	1	1	1
Subtotal		4	6	5	4	4	4
Auditor's Office	Auditing Tech III	1	1	1			
Subtotal		1	1	1	0	0	0
Assessor's Office	Data Collector						
Subtotal		0	0	0	0	0	0
Clerk's Office	Elections Clerk	1	1	1	1	1	1
Subtotal		1	1	1	1	1	1
Council/Commision	Chair	1	1	1	1	1	1
	Vice-chair	1	1	1	1	1	1
	Receptionist						
	Commission Member						
	Council Member	3	3	3	3	3	3
Subtotal		5	5	5	5	5	5
County Managers Office							
	Senior Coordinator		1	1	1	1	1
	Senior Secretary			1	1	1	1
	Senior Cook			1	2	1	
	Senior Assistant Cook					1	1
	Emergency Manager	1	1	1	1		
Subtotal		1	2	4	5	4	3
Engineering	Engineer Sec/Asst Tech	1	1	1	1	1	1
	Engineering Tech	1	1				
Subtotal		2	2	1	1	1	1

Chart of Part-time Positions

2018

Department	Position	2013 Parttime	2014 Parttime	2015 Parttime	2016 Parttime	2017 Parttime	2018 Parttime
Health Department	Clinical Assistant	1		1	1	1	1
	Early Intervention Interpret		1				
	Nurse Practitioner						
	Public Health Nurse						
	Environmental Hth Scientist						
	Physical Therapist	1	1	1	1	1	1
	Speech Language Patholog	1	1	1	1	1	1
	Occupational Therapist						
	Registered Dietician						
	Health Educator	2	2	2	2	0	0
	WIC Nurse	1	1	1	1	1	1
Subtotal		6	6	6	6	4	4
Facilities	Housekeeper						
Subtotal		0	0	0	0	0	0
Personnel	HR Tech		1	1	1	1	1
Subtotal		0	1	1	1	1	1
	Library Aide						
Library	Library Clerk	4	4	4	4	8	8
Subtotal		4	4	4	4	8	8
Sheriff's Office	Corrections Nurse						
	Secretary						
	Court Security Officer		1	1	1	1	1
Subtotal		0	1	1	1	1	1
Public Works	Secretary						
Subtotal		0	0	0	0	0	0
Solid Waste	Gate Attendants						
	Landfill Operator						
	Landfill Spotters	1	1	1	1	1	1
Subtotal		1	1	1	1	1	1
Treasurer	Motor Vehicle Tech			2	2	0	0
Subtotal		0	0	2	2	0	0
Totals		25	30	32	31	30	29

Chart of Time Limited Positions
2018

Position	2016 Fulltime	2017 Fulltime	2018 Fulltime
Sustainability Specialist	1	1	
Pub Policy & Intragov Affairs Dir		1	1
Mental Health Coordinator			1
	1	2	2

**A BUDGET RESOLUTION OF THE SUMMIT COUNTY COUNCIL
2017 BUDGET AMENDMENTS**

WHEREAS, pursuant to UCA §17-36-22 and §17-36-23, on December 6, 2017 and December 13, 2017, the Summit County Council, acting as the governing body of the County, held a series of public hearings to amend the internal department accounts within the following 2017 budgetary funds: County General Fund, Municipal Fund, and Assessing and Collecting; and,

WHEREAS, the amendments to these budgetary funds does not result in an increase to the budgets of any of these funds; and,

WHEREAS, the Summit County Council, acting as the governing body of the County, finds that it is in the best interests of the County to amend the 2017 budgetary funds of the following: County General Fund, Municipal Fund, and Assessing and Collecting;

NOW THEREFORE, BE IT RESOLVED, pursuant to UCA §17-36-22 and §17-36-23, the Summit County Council, acting as the governing body of the County, hereby amends the 2017 budgetary funds, as shown in Exhibit A herein, of the following:

- County General Fund
- Municipal Fund
- Assessing and Collecting.

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this 13th day of December, 2017.

COUNTY COUNCIL
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

By: _____
Chris Robinson, Chair

Kent Jones
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

EXHIBIT A

**A BUDGET RESOLUTION OF THE SUMMIT COUNTY COUNCIL
2018 BUDGETS**

WHEREAS, pursuant to UCA §17-36-13 and §17B-1-610, on December 6, 2017 and December 13, 2017, the Summit County Council, acting as the governing body of the County and its local districts, held a series of public hearing for the following 2018 budgets: County General Fund, Municipal Fund, Assessing and Collecting, Health, Open Space Capital, Miscellaneous Special Revenue, General Agent Capital, Transient Room Tax, Restaurant Tax, Arts and Recreation Tax, Redevelopment Agency, Bond Fund, Capital Projects General and Municipal Funds, Transit District, Fleet Lease Fund, Tax Stability Fund, Service Area #6, Service Area #8, Wildland Fire, Echo Sewer Special Service District and the Municipal Building Authority; and,

WHEREAS, the Summit County Council, acting as the governing body of the County and its local districts, finds that it is in the best interests of the County and its local districts to adopt the 2018 budgets of the following: County General Fund, Municipal Fund, Assessing and Collecting, Health, Open Space Capital, Miscellaneous Special Revenue, General Agent Capital, Transient Room Tax, Restaurant Tax, Arts and Recreation Tax, Redevelopment Agency, Bond Fund, Capital Projects General and Municipal Funds, Transit District, Fleet Lease Fund, Tax Stability Fund, Service Area #6, Service Area #8, Wildland Fire, Echo Sewer Special Service District, and the Municipal Building Authority;

NOW THEREFORE, BE IT RESOLVED, pursuant to UCA §17-36-15.1(2) and §17B-1-614, the Summit County Council, acting as the governing body of the County and its local districts, hereby adopts the 2018 budgets, as shown in Exhibit A herein, of the following:

County General Fund, Municipal Fund, Assessing and Collecting, Health, Open Space Capital, Miscellaneous Special Revenue, General Agent Capital, Transient Room Tax, Restaurant Tax, Arts and Recreation Tax, Redevelopment Agency, Bond Fund, Capital Projects General and Municipal Funds, Transit District, Fleet Lease Fund, Tax Stability Fund, Service Area #6, Service Area #8, Wildland Fire, Echo Sewer Special Service District, and the Municipal Building Authority.

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this 13th day of December, 2017.

COUNTY COUNCIL
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

By: _____
Christopher F. Robinson, Chair

Kent Jones
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

EXHIBIT A

**A BUDGET RESOLUTION OF THE SUMMIT COUNTY COUNCIL
APPROVING A PROPERTY TAX RATE INCREASE IN EXCESS OF THE
2017 CERTIFIED TAX RATE**

WHEREAS, pursuant to UCA §59-2-919(3), on October 11, 2017 Summit County (the “County”) provided the required public statement of the County’s intent to increase property taxes; and,

WHEREAS, pursuant to UCA §59-2-919(3)(c)(iv), on or before October 31, 2017, the County mailed to all property owners listed upon the assessment rolls of the County a parcel specific notice (the “Mailed Notice”), which Mailed Notice included (1) the value of the property for the current year (2017), (2) the tax on the property for the current year, (3) the estimated tax on the property with the proposed property tax increase, (4) the date, time and place of the public hearings on the proposed tax increase (the “Truth-in-Taxation Hearings”), and (5) the statutorily required disclosure statement; and,

WHEREAS, the County has published notice to the general public in the form proscribed by the Utah State Tax Commission of the Truth-in-Taxation Hearings (the “Truth-in-Taxation Advertisement”); and,

WHEREAS, the County held the Truth-in-Taxation Hearings on December 6, 2017 and December 13, 2017; and,

WHEREAS, following the Truth-in-Taxation Hearing on December 6, 2017, the Summit County Council (the “Council”) announced that it would make a decision on the proposed tax increase following its second Truth-in-Taxation Hearing on December 13, 2017; and,

WHEREAS, the Council, acting as the governing body of the County, finds that it is in the best interests of the County to increase property taxes in the following funds: County General Fund and Municipal Fund;

NOW THEREFORE, BE IT RESOLVED, pursuant to UCA §59-2-919 and §59-2-220, the Summit County Council, acting as the governing body of the County, hereby increases the property tax rate in excess of the 2017 certified tax rate so as to increase revenue, over and above revenue increases for growth, in the County General Fund and Municipal Fund as follows:

County General Fund – an increase of \$3,000,000.00 or approximately 27.0%
Municipal Fund – an increase of \$1,200,000.00 or approximately 26.55%

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this 13th day of December, 2017.

COUNTY COUNCIL
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

By: _____
Christopher F. Robinson, Chair

Kent Jones
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

A RESOLUTION OF THE COUNTY COUNCIL (“COUNCIL”) DIRECTING THE COUNTY MANAGER AND THE COUNTY BUDGET COMMITTEE TO EVALUATE AND RECOMMEND TO THE COUNCIL DURING THE ANNUAL CALENDAR YEAR BUDGET PROCESS, AT LEAST ONCE EVERY FIVE (5) YEARS, AS TO WHETHER THE COUNTY SHOULD INCREASE PROPERTY TAXES THROUGH THE “TRUTH IN TAXATION” PROCEDURE OUTLINED IN STATE STATUTE

WHEREAS, Utah Code Ann. (“UCA”) Title 59, Chapter 2 (the “Property Tax Act”), sets out the process of imposing, administering and collecting property tax within the State of Utah; and,

WHEREAS, counties adopt annual budgets on a calendar year basis; and,

WHEREAS, in accordance with UCA §59-2-924, counties collect the same amount of property tax each year plus “Eligible New Growth,” and,

WHEREAS, there is no built-in statutory mechanism to automatically increase or decrease the property tax due to inflation, deflation, or change in the levels of county services; and,

WHEREAS, individual counties are charged with determining for themselves whether increases in property tax are necessary to account for inflation and/or increases in levels of services; and,

WHEREAS, UCA §59-2-919.1 provides a process to increase property taxes through a truth-in-taxation procedure (“Truth-in-Taxation”); and,

WHEREAS, Truth-in-Taxation takes place during the annual calendar year budgeting process; and,

WHEREAS, it was the intent of the Utah Legislature that counties periodically adjust tax rates through Truth-in-Taxation to account for inflation and increases to levels of services provided to residents and visitors of the county; and,

WHEREAS, Summit County (the “County”) has historically not increased property taxes, relying instead upon Eligible New Growth to offset inflation and fund expanded County programs and levels of service; and,

WHEREAS, Eligible New Growth in the County has been relatively flat for the past decade, causing a strain on the County budget; and,

WHEREAS, the Council no longer believes that it is in the best interests of the County to rely solely upon Eligible New Growth to offset inflation and fund expanded County programs and levels of service; and,

WHEREAS, it is the intent of the Council that the County Manager and the County Budget Committee periodically evaluate the need for Truth-in-Taxation to offset inflation and fund expanded County programs and levels of service, and provide a recommendation on such to the Council during the ordinary course of its annual calendar year budget process;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL, SUMMIT COUNTY, UTAH:

Section 1. The Council directs the County Budget Committee to evaluate and make a recommendation to the County Manager:

- a. during the County’s annual calendar year budget process;
- b. at least once every five (5) years, beginning in 2017;
- c. as to whether the Council should increase property taxes through Truth-in-Taxation to offset inflation and/or expand County programs and levels of service.

Section 2. The Council directs the County Manager to evaluate and make a recommendation to the Council:

- a. during the County’s annual calendar year budget process;
- b. at least once every five (5) years, beginning in 2017;
- c. as to whether the Council should increase property taxes through Truth-in-Taxation to offset inflation and/or expand County programs and levels of service.

Section 3. The Council hereby authorizes the County Manager and the County Budget Committee to undertake any and all actions consistent with the intent of this Resolution to proactively evaluate and make recommendations as to the appropriateness of going through Truth-in-Taxation.

APPROVED AND ADOPTED this ____ day of September, 2017.

SUMMIT COUNTY COUNCIL
SUMMIT COUNTY, UTAH

Christopher F. Robinson
Chair

ATTEST:

Kent Jones
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy