



**Summit County**

**Canyons Employee Housing  
DRAFT Cost-Benefit Analysis**

November 27, 2017

## Background

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Zions Public Finance, Inc. (ZPFI) was retained by Summit County to conduct an independent, third-party objective analysis of the benefits and costs associated with a proposed development at the Canyons Resort. This analysis is designed to meet the requirements of Utah Code 17-50-303:

- (a) any value the county will receive in return for money or resources appropriated to a private entity;<sup>1</sup>
- (b) the county's purpose for the appropriation, including an analysis of the way the appropriation will be used to enhance the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of the county residents; and
- (c) whether the appropriation is necessary and appropriate to accomplish the reasonable goals and objectives of the county in the area of economic development, job creation, affordable housing, blight elimination, job preservation, the preservation of historic structures, analyzing and improving county government structure or property, or any other public purpose.

This report is organized according to the three sections outlined above in the Utah Code.

Development information has been provided by the County and the developers as follows:

- Proposed development of 1,107 beds of employee housing at an estimated cost of \$14.4 million for the land and \$67.5 million for improvements (i.e., vertical construction);
- There will also be additional revenues from development that will occur, once the employee housing is in place. Basically, it permits the buildout of Canyons Village, including residential, retail, office and lodging development. Based on information provided by the developer, the total revenues to all taxing entities will reach \$561 million over 20 years. ZPFI has not been provided with specific development information regarding the expanded development at Canyons Village;
- A voluntary assessment area is being created to pay for the land for the employee housing;
- The County will own the land used for the employee housing for a period of 20 years (which is the anticipated length of a bond to be issued to pay for the land and other infrastructure); after this time, the land will be conveyed to the Canyons Resort Village Management Association (CVMA); and
- The employee housing project will be managed by the CVMA at no cost to the County.

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<sup>1</sup> The Code further states that the "county shall measure the net value received by the county for money appropriated by the county to a private entity on a project-by-project basis over the life of the project."

## Executive Summary

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The appropriation is reasonable and necessary for the County to achieve its strategic goals, especially in the areas of affordable housing and economic development. While the addition of 1,107 employee housing units has a net negative impact on the County's General Fund and Municipal Services Fund, the addition of the employee housing provides the other following benefits:

- Reduction of severe shortage of affordable housing in Summit County for low-to-moderate income (LMI) populations;
  - In the *Housing Needs Assessment: Snyderville Basin and East Summit County, September 2017*, prepared by James Wood, the opening statement of the report reads, "The housing supply conditions in the Snyderville Basin and East Summit County indicate a serious shortage of affordable housing." The report goes on to state that "housing prices effectively exclude median and moderate-income households from homeownership opportunities in the Snyderville Basin."
- Facilitates and allows retail, office, lodging development at Canyons Village, with anticipated revenues to all taxing entities of \$561 million over 20 years, or an average of \$28 million per year in increased revenues;
- Reduction of traffic congestion, especially along major commuter routes such as SR224;
  - An estimated 14.1 million commuter miles will be saved annually.
- Transportation cost savings, thereby increasing disposable incomes for LMI populations due to reduced transportation costs, resulting in increasing prosperity and convenience of County residents;
  - On average, each LMI household is expected to save \$5,102 annually from reduced transportation costs.
- Reduced commute times for employees, thereby improving safety, prosperity, peace, order, comfort and convenience of County residents;
  - The estimated value of the time savings per household is \$25.40 per day, or \$6,350 annually. This does not represent an actual out-of-pocket cost reduction for employees, but a significant value is still attached to the time savings.
- Decreased emissions and pollutants from decreased vehicle travel, resulting in cleaner air;
- Increased safety due to decreased accidents due to decreased vehicle miles traveled;
- Benefits to employers who now have a better ability to attract qualified employees and expand operations; and
- Increased employment in the County, including jobs created and wages paid (construction jobs and long-term full-time jobs)

The employee housing proposed for this development needs to be evaluated in terms of the larger development pattern that it will enable. If every housing development were to be evaluated separately in every community in the State, there likely would be no affordable housing developed. Generally, lower-cost housing does not generate enough tax revenues to offset the associated increased municipal expenses.

## Net Value Received by the County

The first requirement of the Utah Code states that the study shall address, “Any value the county will receive in return for money or resources appropriated to a private entity.”

Net value to the County has been evaluated by comparing the additional revenues to the County with the added expenses of providing municipal services. Net benefits have been calculated separately for the employee housing development and the added development that will be enabled due to the employee housing.

### Revenues

The benefits to be received by the County from the employee housing include the following:

- Increased property tax revenues from the employee housing, as well as additional development that can move forward because of the employee housing and
- Increased sales tax revenues and Class B/C road fund revenues from the population distribution portion of those formulas.

Additional development will provide benefits from the following additional revenue sources:

- Sales tax revenues from point-of-sale due to retail development
- Potential transient room tax revenues from lodging development
- RAP tax revenues from retail development

### Property Tax Revenues

Summit County will receive additional property tax revenues from the employee housing development in both its General Fund and its Municipal Services Fund.<sup>2</sup> Property tax revenues are calculated by multiplying the taxable value of the property by the appropriate tax rates.

The taxable value of the employee housing has been calculated based solely on the vertical improvements, as the land will not be taxable for the 20-year period that it is owned by the County. At the end of 20 years, the land will be conveyed to the CVMA, at which time it will become taxable.<sup>3</sup>

The value of the improvements is calculated as follows:

TABLE 1: EMPLOYEE HOUSING – COST AND TAXABLE VALUE OF IMPROVEMENTS

Description	Amount
SF of Improvements	300,000
Cost per SF of Improvements	\$225

<sup>2</sup> While the County will also receive additional revenues to the Multicounty Assessing & Collecting Levy, and the County Assessing & Collecting Levy, these revenues should be directly offset by the cost of providing these services. Therefore, they have not been included in the analysis.

<sup>3</sup> There is the possibility that the CVMA could become a 501(c)(3), in which case the property would not be taxable.

Description	Amount
Total Cost	\$67,500,000
Primary Residential Exemption	45%
Taxable Value	\$37,125,000

The Canyons Resort is located in tax districts 10 and 12. Current (2017) tax rates for Summit County's General Fund and Municipal Services Fund are shown below:

TABLE 2: SUMMIT COUNTY TAX RATES

County Fund	Tax Rate
Summit County General Fund Tax Rate	0.000680
Summit County Municipal Services Tax Rate	0.000512

Therefore, the estimated property tax revenues to the County from the employee housing development will reach approximately \$505,000 to the General Fund and \$380,000 to the Municipal Services Fund, for a total of over \$885,000 over the 20-year period.

TABLE 3: SUMMIT COUNTY ESTIMATED PROPERTY TAX REVENUES, 2019-2038

Year	Taxable Value	County General Fund Revenues	County MS Fund Revenues	Total County Property Tax Revenues
2019	\$37,125,000	\$25,245	\$19,008	\$44,253
2020	\$37,125,000	\$25,245	\$19,008	\$44,253
2021	\$37,125,000	\$25,245	\$19,008	\$44,253
2022	\$37,125,000	\$25,245	\$19,008	\$44,253
2023	\$37,125,000	\$25,245	\$19,008	\$44,253
2024	\$37,125,000	\$25,245	\$19,008	\$44,253
2025	\$37,125,000	\$25,245	\$19,008	\$44,253
2026	\$37,125,000	\$25,245	\$19,008	\$44,253
2027	\$37,125,000	\$25,245	\$19,008	\$44,253
2028	\$37,125,000	\$25,245	\$19,008	\$44,253
2029	\$37,125,000	\$25,245	\$19,008	\$44,253
2030	\$37,125,000	\$25,245	\$19,008	\$44,253
2031	\$37,125,000	\$25,245	\$19,008	\$44,253
2032	\$37,125,000	\$25,245	\$19,008	\$44,253
2033	\$37,125,000	\$25,245	\$19,008	\$44,253
2034	\$37,125,000	\$25,245	\$19,008	\$44,253
2035	\$37,125,000	\$25,245	\$19,008	\$44,253
2036	\$37,125,000	\$25,245	\$19,008	\$44,253
2037	\$37,125,000	\$25,245	\$19,008	\$44,253
2038	\$37,125,000	\$25,245	\$19,008	\$44,253
<b>TOTAL</b>		<b>\$504,900</b>	<b>\$380,160</b>	<b>\$885,060</b>

Using a discount rate of four percent, the net present value of the total property tax revenues to the County is \$625,469.

### ***Sales Tax Revenues***

Sales tax revenues are distributed based on both point of sale and population. While the employee housing development will not generate any point-of-sale revenues, it will generate revenues from the added population. Actual per capital sales distributions vary from year-to-year, but have averaged around \$85 per capita. Therefore, the employee housing development should generate approximately \$94,095 per year, or approximately \$1,881,900 over 20 years. Using a discount rate of four percent, this results in a net present value of \$1,278,782 over the 20-year period.

### ***Class B/C Road Fund Revenues***

Class B/C road funds are distributed both on weighted road miles and population. While the average distribution per capita varies from year-to-year, it has averaged somewhere around \$24 per capita. Therefore, the employee housing development should generate approximately \$26,568 per year, or approximately \$531,360 over 20 years. Using a discount rate of four percent, this results in a net present value of \$361,068 over the 20-year period.

### ***Summary of Revenues***

The following summary of revenues does not include inflationary factors, but is calculated in \$2017. This is for ease in comparing with estimated expenses for the County.

TABLE 4: SUMMIT COUNTY SUMMARY OF FISCAL BENEFITS FROM EMPLOYEE HOUSING

<b>Summary of Revenues</b>	<b>Annual</b>	<b>20-Year Total</b>	<b>NPV, 20 Years</b>
Property Taxes	\$44,253	\$885,060	\$625,469
Sales Taxes	\$94,095	\$1,881,900	\$1,278,782
Class B/C Road Funds	\$26,568	\$531,360	\$361,068
<b>TOTAL</b>	<b>\$164,916</b>	<b>\$3,298,320</b>	<b>\$2,265,319</b>

### **Revenues from Other Development Facilitated by the Workforce Housing**

There will also be additional revenues from development that will occur, once the employee housing is in place. Basically, it permits the buildout of Canyons Village, including residential, retail, office and lodging development. Based on information provided by the developer, the expansion and buildout of Canyons Village will provide the following revenues to the County and other taxing entities. No development detail regarding the tax revenues was provided by the developer.

TABLE 5: SUMMIT COUNTY SUMMARY OF FISCAL BENEFITS FROM ACCOMPANYING DEVELOPMENT AT CANYONS VILLAGE

<b>Description</b>	<b>20-Year Estimated Amount</b>
Property Taxes to Entities:	
Summit County	\$12,302,295
County Municipal Service Area	\$15,293,128
Weber Basin Water Conservancy District	\$3,967,839

<b>Description</b>	<b>20-Year Estimated Amount</b>
Park City Fire District	\$16,768,606
Summit County Mosquito Abatement	\$687,861
Snyderville Basin Recreation District	\$21,992,595
Park City School District	\$88,947,386
Assessing & Collecting	\$4,087,472
<b>Total Property Tax Revenues</b>	<b>\$164,057,182</b>
<b>Transient Room Tax Revenues</b>	<b>\$151,940,006</b>
<b>Other Sales &amp; Use Tax Revenues</b>	<b>\$245,032,749</b>
<b>TOTAL Revenues – 20 Years</b>	<b>\$561,029,937</b>

## Expenses

Expenses will be incurred in both the General Fund and the Municipal Services Fund. However, not all departments will see increased costs, as some services in the County have the excess capacity to serve additional development without additional expense. Examples of departments with fixed costs include administration, recorder, economic development, etc.

This analysis looks at each line item expense in the County's General Fund and Municipal Services Fund and estimates the percent of total cost that is "variable" – in other words, costs are increased by development. Where variable or increased costs occur, costs have been allocated to new development based on population, employees, or both. For example, public safety will see increased patrol costs from residential and nonresidential development – from the increased population and employment. On the other hand, the costs associated with park operations are largely associated with residential growth. Therefore, the analysis takes the 2017 Budgets (General Fund and Municipal Services Fund) and divides both by the current population and employment for each expense line item. This results in a per unit cost (i.e., per person, per employee, or per person/employee). These costs are then applied to the future anticipated 1,107 persons who will live in the employee housing.

The analysis does not consider any expenses that have offsetting revenues, such as: animal control, justice court, ambulance, planning and zoning (development fees), etc. A detailed list of the expenses by line item, including the allocation of costs to new development is shown in the Appendix.

In summary, the General Fund will incur costs of \$147,404 per year for those expense categories that do not have offsetting revenues. The Municipal Services Fund will incur costs of \$180,686 annually. Together the expenses for both funds total \$328,090 annually.

## Summary of Net Fiscal Impacts to the County

Total revenues from the employee housing are anticipated at \$164,916 annually. In comparison, total expenses are anticipated at \$328,090, for a net negative annual impact of \$163,174 annually. This is not surprising given the low property value associated with the workforce housing. However, there are

significant other impacts anticipated from the accompanying development that could bring substantial revenues and benefits to the County.

## Other County Benefits

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Other County benefits include revenues generated from the accompanying development. While ZPFI has not been provided with a breakout of the development at Canyons Village, other than the employee housing, the developer anticipates total revenues of \$561 million over 20 years, or average annual revenues of \$28 million per year. This accompanying development will not take place without employee housing, due to the difficulty of hiring and retaining employees in the area, and therefore should be considered as part of the cost-benefit analysis.

## County's Purpose for the Appropriation

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This section addresses the second requirement of the Utah Code, which states the study must address: "The County's purpose for the appropriation, including an analysis of the way the appropriation will be used to enhance the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of the county residents."

The following are benefits from the proposed employee housing development and are justifiable and significant reasons for the County's appropriation:

- Reduction of severe shortage of affordable housing in Summit County for low-to-moderate income (LMI) populations;
- Reduction of traffic congestion, especially along major commuter routes such as SR224;
- Transportation cost savings; Increased disposable incomes for LMI population due to reduced transportation costs, thereby increasing prosperity and convenience of county residents;
- Reduced commute times for employees, thereby improving safety, prosperity, peace, order, comfort and convenience of county residents;
- Decreased emissions and pollutants from decreased vehicle travel, resulting in cleaner air;
- Increased safety due to decreased accidents due to decreased vehicle miles traveled;
- Benefits to employers who now have a better ability to attract qualified employees; and
- Increased employment in the County, including jobs created and wages paid (construction and long-term).

## Reduction of Affordable Housing Shortage

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In the *Housing Needs Assessment: Snyderville Basin and East Summit County, September 2017*, prepared by James Wood, the opening statement of the report reads, "The housing supply conditions in the Snyderville Basin and East Summit County indicate a serious shortage of affordable housing." The report goes on to state that "housing prices effectively exclude median and moderate-income households from homeownership opportunities in the Snyderville Basin and seriously limit opportunities in East Summit County." The median sales price of a single-family home in the Snyderville Basin was noted to be \$926,000, and \$338,000 in East Summit County. In fact, according to the report, only 4.2 percent of the



homes sold in Snyderville Basin since January 2016 were affordable to households at or below the median income (\$103,400) – a total of 15 homes. Only 1.1 percent (four homes) were affordable to households at or below the moderate-income threshold of 80 percent AMI (\$82,720).

The median sales price of a home in Snyderville Basin has increased by 54 percent in the past four years. According to the *Housing Needs Assessment* (p. 7), “the most remarkable year of the recent acceleration in prices was 2015 when the median sales price increased by \$100,000.”

The rental market also presents challenges for LMI populations and the report notes that “affordable rental housing is limited,” with a tight rental housing market and a vacancy rate currently near zero. This will only serve to push rents higher. The report concludes that one out of every five renters in both Snyderville Basin and East Summit County has household income below \$51,700 and pays more than 50 percent of their income for rent and utilities. One out of every eight homeowners in both Snyderville Basin and East Summit County pay at least 50 percent of their income for housing and utilities. HUD guidelines are for no more than 30 percent of a household’s income to be spent on housing and utilities.

These housing shortages have far-ranging impacts including impeding demographic growth in the Snyderville Basin and East Summit County. Reduced growth could have negative impacts on other businesses, schools, government, etc.

The report identifies the need for 416 affordable housing units annually. This does not include the pent-up demand for affordable housing in the County.

### Reduction of Traffic Congestion

Due to the lack of affordable housing, and the near-zero vacancy rates of affordable rental units, it is not unreasonable to assume that most, if not all, of the 1,107 employees to be housed in the proposed employee housing, would need to commute into the County. Based on information provided by the developer, the average commute distance per workday, for workers in Summit County, is 33 miles each way. Therefore, with a reduction in commuting miles for most, if not all, of the 1,107 employees living in the workforce housing, the County would see a reduction of over 14 million miles traveled annually.

TABLE 6: TRAFFIC CONGESTION ANALYSIS

Description	Amount
Employees	1,107
Average Commute Distance (round-trip miles) per Workday	66
Total Reduced Miles from Workforce Housing per Year	14,119,760
Average Miles Saved per Employee	12,755

### Transportation Cost Savings

With a reduction of 12,755 vehicle miles traveled per year per employee, there could be substantial cost savings to LMI households. According to the U.S. Dept. of Transportation’s *Benefit-Cost Analysis Guidance for TIGER and INFRA Applications* (July 2017, p. 31), the average vehicle operating cost per mile, including gasoline, maintenance, tires and depreciation, is \$0.40 per mile. Therefore, the average

cost savings per household is \$5,102 annually, which is a significant amount, especially to a LMI household.

Total vehicle cost savings will depend on the number of employees with reduced travel times. At a maximum, assuming an average reduction of 12,755 miles traveled per year for all 1,107 employees, the total cost savings could reach over \$5.6 million annually.

TABLE 7: TRANSPORTATION COST SAVINGS

<b>Transportation Cost Savings</b>	<b>Amount</b>
Employees	1,107
Reduced Miles per Employee per Year	12,755
Average Cost per Mile	\$0.40
Average Cost Savings per Employee per Year	\$5,102
Total Annual Cost Savings for All Employees	\$5,647,904

### Employee Travel Time Savings

Due to the proximity of the employee housing to the employment opportunities at the Canyons, it is estimated that employees will save at least 60 minutes per day in travel time. According to U.S. Dept. of Transportation's *Benefit-Cost Analysis Guidance for TIGER and INFRA Applications (July 2017, p. 30)*, the recommended hourly value of travel time savings, for business purposes, is \$25.40 per hour. Therefore, the value of the time savings per household is \$25.40 per day, or \$6,350 annually. This does not represent an actual out-of-pocket cost reduction for employees, but a significant value is still attached to the time savings.

TABLE 8: VALUE OF TRAVEL TIME SAVINGS

<b>Time Savings</b>	<b>Amount</b>
Employees	1,107
Average Daily Travel Time per Commute (round-trip minutes)	70
Travel Time with Workforce Housing (round-trip minutes)	10
Daily Time Savings (round-trip minutes)	60
Time Value per Hour	\$25.40
Value of Time Savings per Employee per Workday	\$25.40
Workdays per Year	250
Average Value of Annual Time Savings per Employee	\$6,350
Total Annual Value of Time Saved	\$7,029,450

### Decreased Pollutants and Emissions from Reduced Vehicle Travel – Cleaner Air

Reduced vehicle miles traveled will result in decreased emissions and pollutants in the air. These emission types include carbon dioxide (CO<sub>2</sub>), volatile organic compounds (VOCs), nitrogen oxides (NO<sub>x</sub>), particulate matter (PM) and sulfur dioxide (SO<sub>2</sub>). This will result in increased health and comfort in the County.

There is also a monetary value, due to reduced damage costs, associated with each pollutant. These costs are provided by the Dept. of Transportation's *Benefit-Cost Analysis Guidance for TIGER and INFRA Applications* (July 2017, p. 32).

TABLE 9: DAMAGE REDUCTION DUE TO REDUCED VEHICLE TRAVEL

<b>Pollutant Emissions</b>	<b>\$/short ton</b>
Carbon dioxide	
Volatile organic compounds	\$1,872
Nitrogen oxides	\$7,377
Particulate matter	\$337,459
Sulfur dioxide	\$43,600

While the amount of emissions and pollutants is dependent on many factors, including speeds traveled, type of vehicle, climate, gasoline type used, etc., and it is beyond the scope of this study to attempt to quantify those benefits, there are, nonetheless, health benefits to County residents from reduced vehicle miles traveled.

### Increased Safety and Reduced Accidents

With reduced vehicle miles traveled, there will be less accidents and related injuries. The average cost of an accident with property damage only (i.e., no injuries) is \$4,252 per vehicle.<sup>4</sup> The monetized value of various types of accidents is as follows, as provided by the U.S. Department of Transportation:<sup>5</sup>

TABLE 10: VALUE OF INJURIES

<b>Safety Category</b>	<b>Amount</b>
O - No Injury	\$3,200
C - Possible Injury	\$63,900
B - Non-Incapacitating	\$125,000
A - Incapacitating	\$459,100
K - Killed	\$9,600,000
U - Injured (Severity Unknown)	\$174,000

### Benefits to Employers

The *Housing Needs Assessment* (p. 8) suggests that, “the high levels of commuting into Summit County for employment suggests strong external demand for affordable housing.” Further, employment growth (averaging 4.2 percent annually since 2010), has significantly outpaced demographic growth over the

<sup>4</sup> U.S. Department of Transportation, *Benefit-Cost Analysis Guidance for TIGER and INFRA Applications* (July 2017, p. 29).

<sup>5</sup> U.S. Department of Transportation, *Benefit-Cost Analysis Guidance for TIGER and INFRA Applications* (July 2017, p. 29).

same time period (averaging 1.7 percent annually). As the *Housing Needs Assessment* (p. 9) concludes, “This wide gap between employment and demographic growth has required a substantial increase in commuting into the county from outside residents to meet the demands of the labor market. Unquestionably, the high price of housing (both renter and owner occupied) has hindered demographic growth and led to serious labor market stress for local employers.”

By developing affordable housing within the County, employers will be able to attract a better labor pool, be better able to serve the residents of the County, and will improve quality of life not only for employees, but also for the general public.

### **Increased Employment and Wages Paid in Summit County**

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While no specific employment information was provided by the developer, it is generally assumed that 40 percent of construction costs are attributable to labor costs. Therefore, with estimated vertical construction costs of \$67.5 million for the employee housing alone, there should be roughly \$27 million spent on construction wages.

### **Necessity of Appropriation**

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This section addresses the third requirement of the Utah Code, which states the study must address: “Whether the appropriation is necessary and appropriate to accomplish the reasonable goals and objectives of the county in the area of economic development, job creation, affordable housing, blight elimination, job preservation, the preservation of historic structures, analyzing and improving county government structure or property, or any other public purpose.”

Based on information provided by Summit County, the County’s top three priorities (out of a total of five strategic goals) are positively impacted by the development of employee housing.

#### **#1 Transportation and Congestion**

The County will plan for and make improvements to our transportation system to reduce traffic congestion.

#### **#2 Workforce Housing**

The County will facilitate efforts to significantly decrease the deficit in workforce/affordable housing in order to have more community members who work and live in our County.

#### **#3 Environmental Stewardship**

Through environmental stewardship and leadership, the County will implement plans and policies to secure, preserve and protect our water, land and air quality for the present and future.

Specifically, this project will reduce traffic and congestion through reduced commuter miles, will significantly increase the number of employee housing units available in the County, and will reduce emissions and pollutants into the atmosphere from decreased vehicle miles traveled. Market conditions do not allow for the construction of employee housing without some sort of public assistance. This



project not only increases the number of affordable housing units, but also helps to mitigate other issues in the County, such as traffic congestion.



**Appendix**

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Detailed expense evaluation

F + D	Dept Title	ACTUAL				BUDGET			Total Annual Costs
		2014	2015	2016	2017	Dept ID	Variable Cost	Factor*	
<b>GENERAL FUND OPERATING COSTS</b>									
10-4111	Council	48,077	51,544	43,572	51,750	4111	0%		
10-4112	Administration	125,049	174,806	114,197	143,327	4112	0%		
10-4113	Sustainability	45,415	107,545	88,869	61,773	4113	0%		
10-4114	Risk Management	188,176	126,430	91,269	105,000	4114	0%		
10-4115	Economic Development	43,113	78,154	50,686	63,888	4115	0%		
10-4122	Justice Court	121,564	121,718	118,720	122,013	4122	Offset		
10-4126	Public Defender	279,529	289,412	292,888	294,300	4126	Offset		
10-4136	Information Technology	220,228	216,406	182,296	188,235	4136	0%		
10-4137	Personnel	107,306	113,447	87,785	96,429	4137	10% P + E	\$0.15	\$161
10-4141	Auditor	155,560	125,296	116,785	126,739	4141	0%		
10-4142	Clerk	162,428	156,568	154,835	177,500	4142	0%		
10-4143	Treasurer	15,081	16,183	17,785	17,751	4143	0%		
10-4144	Recorder	57,569	59,802	63,670	64,425	4144	0%		
10-4145	Attorney	743,101	791,844	702,828	726,792	4145	10% P + E	\$1.10	\$1,214
10-4150	Non Departmental	78,095	82,862	94,653	5,588,207	4150	0%		
10-4151	No Summit Ambulance	254,677	244,199	379,217	373,000	4151	Offset		
10-4152	So Summit Ambulance	249,770	239,007	361,369	363,000	4152	Offset		
10-4153	PC Ambulance	1,787,500	1,972,107	1,898,655	1,971,000	4153	Offset		
10-4160	Coalville Area	237,147	251,816	263,334	294,795	4160	NA		
10-4161	Kimball Junction Area	119,753	148,810	137,456	176,762	4161	NA		
10-4162	Kamas Area	83,134	92,167	92,326	85,972	4162	NA		
10-4163	Public Works Complex	71,269	59,852	41,807	53,120	4163	0%		
10-4164	Justice Complex	394,756	353,793	457,550	371,000	4164	Offset		
10-4165	Fleet Services	11,671	11,333	8,522	5,340	4165	50% P + E	\$0.04	\$45
10-4170	Elections	75,017	56,993	148,076	80,200	4170	50% P	\$0.98	\$1,090
10-4210	Patrol	649,385	673,822	777,787	685,900	4210	100% P + E	\$10.35	\$11,460
10-4211	JRI/Probation & Parole	-	-	6,918	58,330	4211	Offset		
10-4212	Criminal Investigation	167,721	187,709	153,667	172,420	4212	90% P + E	\$2.34	\$2,593
10-4213	Major Crimes Unit	130,446	139,346	131,282	128,600	4213	90% P + E	\$1.75	\$1,934
10-4214	Search & Rescue	79,450	83,323	87,741	96,100	4214	90% P + E	\$1.31	\$1,445
10-4215	Communications	1,032,009	1,046,894	1,218,531	1,253,300	4215	90% P + E	\$17.02	\$18,846
10-4216	Special Events/Forest Law	16,567	25,350	27,409	29,740	4216	0%		
10-4217	E-911	218,336	221,340	225,746	359,500	4217	90% P + E	\$4.88	\$5,406
10-4218	Sheriff Administration	152,228	153,363	159,180	189,942	4218	0%		
10-4219	Reserves	20,932	8,080	72,459	41,820	4219	0%		
10-4221	Court Services	894,559	1,036,086	1,080,473	1,113,000	4221	Offset		
10-4222	School Resource Officers	67,416	55,373	43,181	68,940	4222	90% P	\$1.52	\$1,686
10-4223	Compliance Services	71,228	67,160	91,234	66,000	4223	10% P + E	\$0.10	\$110
10-4230	Corrections	2,556,246	2,651,212	2,847,042	2,947,200	4230	Offset		
10-4240	Jail Kitchen	476,244	418,010	429,082	470,800	4240	Offset		
10-4253	Animal Control	342,590	496,969	578,066	617,880	4253	Offset		
10-4255	Emergency Services	120,568	73,538	109,646	130,900	4255	90% P + E	\$1.78	\$1,968

F + D	Dept Title	ACTUAL				BUDGET			Total Annual	
		2014	2015	2016	2017	Dept ID	Variable Cost	Factor*	Cost per Unit	Costs
10-4410		155,681	157,785	185,151	153,640	4410	0%			
10-4424	Waste Collection	2,342,921	2,513,828	2,748,247	2,730,500	4424	Offset			
10-4450	Weed Control	369,032	417,147	443,670	420,100	4450	0%			
10-4460	Engineering	162,259	157,192	179,867	184,580	4460	10% P + E	\$0.28	\$308	
10-4465	Transportation	-	10,540	47,682	38,663	4465	10% P + E	\$0.06	\$65	
10-4550	Television	147,053	163,088	152,588	164,500	4550	0%			
10-4580	Library	1,151,125	1,216,376	1,258,391	1,373,060	4580	20% P	\$6.74	\$7,462	
10-4590	History	82,110	135,732	110,721	112,800	4590	0%			
10-4610	Extension Service	111,308	113,276	130,717	140,200	4610	0%			
10-4800	Contributions	123,252	120,391	160,948	183,920	4800	0%			
10-4830	To Other Funds	400,000	1,213,400	564,576	400,000	4830	0%			
10-4960	Miscellaneous	184,610	195,888	297,058	465,250	4960	0%			
12-4166	Quinn's Health Building	411,725	434,576	428,977	467,800	4166	0%			
12-4311	Public Health Administration	415,529	412,623	419,948	441,500	4311	0%			
12-4314	General Health	1,811,654	1,803,024	1,892,973	1,983,720	4314	100% P	\$48.69	\$53,902	
12-4321	Prevention	603,941	679,436	632,941	636,629	4321	100% P	\$15.63	\$17,299	
12-4323	Environmental Health	572,266	541,488	642,120	668,808	4323	0%			
12-4325	PHEP	196,655	169,366	140,037	185,400	4325	0%			
12-4328	Early Intervention	433,088	448,594	457,517	487,540	4328	50% P	\$5.98	\$6,624	
12-4330	Mental Health	695,506	765,312	785,602	897,277	4330	50% P	\$11.01	\$12,191	
12-4425		25,922	9,042	-	-	4425	0%			
13-4510	County Fair	334,128	370,397	443,528	471,150	4510	0%			
13-4520	Parks & Grounds	243,936	254,191	219,992	235,150	4520	25% P	\$1.44	\$1,597	
13-4522	State Fair Booth	500	1,398	336	1,500	4522	0%			
13-4560	No Summit Recreation	35,000	35,000	35,000	35,000	4560	0%			
13-4561	So Summit Recreation	35,000	35,000	35,000	35,000	4561	0%			
13-4562	Basin Recreation	35,000	35,000	35,000	35,000	4562	0%			
	<b>Total Operating Expenses</b>	<b>23,750,114</b>	<b>25,688,758</b>	<b>26,497,179</b>	<b>32,981,377</b>					
<b>CAPITAL PROJECTS:</b>										
40-4417	Road Projects	-	-	-	-	4417				
40-4461	Facility Projects	823,747	659,564	1,272,523	10,286,000	4461				
40-4710	Bond Principal	405,000	415,000	745,000	-	4710				
40-4711	Interest Costs	287,595	275,494	263,044	-	4711				
40-4720	Bond Costs	4,500	6,000	2,500	-	4720				
40-4830	To Other Funds	-	-	-	-	4830				
	<b>Total Capital Projects</b>	<b>1,520,842</b>	<b>1,356,058</b>	<b>2,283,066</b>	<b>10,286,000</b>					
<b>TOTAL GENERAL FUND</b>		<b>25,270,956</b>	<b>27,044,816</b>	<b>28,780,246</b>	<b>43,267,377</b>				<b>\$147,404</b>	

**MUNICIPAL SERVICES FUND OPERATING COSTS**



F + D	Dept Title	ACTUAL				BUDGET			Total Annual Costs
		2014	2015	2016	2017	Dept ID	Variable Cost	Factor*	
14-4111	Council	168,487	180,407	201,636	241,500	4111	0%		
14-4112	Administration	437,366	611,592	597,469	668,857	4112	0%		
14-4113	Sustainability	45,763	106,453	206,645	144,137	4113	0%		
14-4114	Risk Management	250,455	167,880	136,029	157,500	4114	0%		
14-4115	Economic Development	43,113	78,153	76,416	95,832	4115	0%		
14-4122	Justice Court	283,767	302,517	326,850	366,038	4122	Offset		
14-4136	Information Technology	110,317	111,804	121,382	125,490	4136	0%		
14-4137	Personnel	142,826	150,333	131,530	144,645	4137	10% P + E	\$0.38	\$420
14-4141	Auditor	181,486	146,165	140,835	152,087	4141	0%		
14-4142	Clerk	160,830	154,645	154,657	177,500	4142	0%		
14-4143	Treasurer	15,097	16,183	17,785	17,751	4143	0%		
14-4145	Attorney	520,207	562,667	523,361	545,094	4145	10% P + E	\$1.43	\$1,581
14-4150	Non Departmental	174,662	197,117	165,746	2,265,967	4150	10% P + E	\$5.94	\$6,573
14-4160	Coalville Area	236,908	251,964	262,668	294,795	4160	0%		
14-4163	Public Works Complex	81,800	73,985	51,270	66,400	4163	0%		
14-4164	Justice Complex	98,218	88,121	104,612	92,750	4164	Offset		
14-4165	Fleet Services	11,671	11,333	8,510	5,340	4165	50% P + E	\$0.07	\$77
14-4180	Planning & Zoning	755,016	829,692	864,093	960,200	4180	0%		
14-4210	Patrol	2,593,849	2,694,382	3,106,009	2,743,600	4210	90% P + E	\$64.70	\$71,628
14-4211	JRI/Probation & Parole	-	-	27,670	233,320	4211	Offset		
14-4212	Criminal Investigation	670,885	750,839	614,637	689,680	4212	90% P + E	\$16.27	\$18,006
14-4213	Major Crimes Unit	526,449	543,120	520,973	514,400	4213	90% P + E	\$12.13	\$13,430
14-4216	Special Events/Forest Law	78,810	101,617	163,317	118,960	4216	0%		
14-4218	Sheriff Administration	605,605	613,449	634,960	759,762	4218	0%		
14-4219	Reserves	-	-	285	-	4219	0%		
14-4220	Fire Warden	64,907	268,930	290,477	63,850	4220	0%		
14-4222	School Resource Officers	264,514	221,488	172,532	275,760	4222	90% P	\$9.99	\$11,062
14-4242	Building Inspection	679,369	867,391	906,308	978,900	4242	Offset		
14-4410	Public Works Admin/Shop	466,159	501,768	709,189	614,560	4410	50% P + E	\$8.05	\$8,914
14-4415	Class B Roads	1,351,280	1,253,712	773,276	1,444,500	4415	50% P + E	\$18.93	\$20,951
14-4417	County Roads	1,727,221	1,799,922	1,795,136	1,608,000	4417	50% P + E	\$21.07	\$23,322
14-4420	Stormwater Management	156,497	137,061	206,015	197,000	4420	10% P + E	\$0.52	\$571
14-4460	Engineering	649,573	628,765	717,565	738,320	4460	10% P + E	\$1.93	\$2,142
14-4465	Transportation	-	55,029	206,932	154,650	4465	10% P + E	\$0.41	\$449
14-4630	Community Development	506,738	480,580	487,520	538,400	4630	10% P + E	\$1.41	\$1,562
14-4800	Contributions	28,905	34,249	28,123	29,700	4800	0%		
14-4830	To Other Funds	-	-	-	-	4830	0%		
14-4960	Miscellaneous	203,143	69,583	222,689	103,500	4960	0%		
	<b>Total Operating Expenses</b>	<b>14,291,896</b>	<b>15,062,896</b>	<b>15,675,108</b>	<b>18,328,745</b>				<b>\$180,686</b>
41-4413	Small Cities Grant Program	-	-	-	125,000	4413	0%		
41-4417	Road Projects	5,148,782	3,163,039	2,010,552	6,736,000	4417			
41-4461	Facility Projects	-	448,458	393,649	554,000	4461	0%		

F + D	Dept Title	ACTUAL			BUDGET			Dept ID	Variable Cost	Factor*	Cost per Unit	Total Annual Costs
		2014	2015	2016	2017							
41-4800	Contributions	-	-	145,609	-		4800	0%				
41-4820	PC Interlocal Agreement	-	756,724	-	875,000		4820	0%				
	<b>Total Capital Projects</b>	<b>5,148,782</b>	<b>4,368,221</b>	<b>2,549,811</b>	<b>8,290,000</b>							
<b>TOTAL MUNICIPAL SERVICES FUND</b>		<b>19,440,677</b>	<b>19,431,117</b>	<b>18,224,918</b>	<b>26,618,745</b>							

\*P = population; E=employment; P+E= Population and Employment