

## STAFF REPORT

TO: Summit County Council  
FROM: Matt Leavitt – Summit County Financial Officer  
DATE: October 10, 2021  
SUBJECT: Presentation of County Manager’s 2022 budget recommendations.

---



## **BACKGROUND:**

The attached document represents the County Manager’s recommended 2022 budget to the County Council. Of special note should be some of the context of presenting the 2022 budget. In 2020 budgeted expenditures were drastically adjusted down to prepare for anticipated revenue shortfalls due to the COVID 19 Pandemic. The 2021 budget continued this same philosophy by holding frozen and open positions from being hired most of the year, as well as conservative estimates of revenue and conservative expenditure allowances. Last, departments and offices have held expenditures well under budgets during the current and 2020 operating years. As a result of those actions, as well as sales tax and fee revenues that performed well above projections, the County is in an even more sound financial position going into 2022 than it was before 2020. It is a testament to this organization’s fiscal management that it is in the position in 2022 to increase service levels in order to react to overwhelming community needs in our most basic services, as well as continue to pursue the Council’s strategic priorities.

The County’s 2022 budget process began with a Management Team Meeting on June 28 with departments submitting requests throughout the month of July. The Budget Committee reviewed requests and made recommendations with respect to anticipated costs of providing programs and services, Council Strategic Objectives, and estimated revenues. The Committee’s recommendations were presented to the County Manager on September 13<sup>th</sup>.

The County Manager has met with elected officials and department heads who may have had questions or concerns about the Committee’s recommendations. After careful review the Manager’s recommended budget for operating funds is \$65.1 million, an *increase* of 31.3%.

The Manager wants to commend the Budget Committee and the Finance Director, as well as all those submitting budget requests for all their hard work. The process of creating a recommended budget began with many unknowns related to anticipated revenues as well as the expectation of reviewing property tax revenues and the potential of going through the Truth In Taxation process. All worked hard to constrain requests and be realistic, while still planning on the provision of needed services.

**COUNCIL REQUIRED ACTION:**

**No Council action is required at this time. The Manager’s Recommendation kicks off the Council’s 2022 budget deliberations that will occur in November in preparation for adoption consideration and public hearings during the first two weeks of December.**

**SUMMARY INFORMATION:**

**Revenues:**

Earlier in 2020 the County reacted to the anticipated economic impacts on County revenues by amending the adopted 2020 budget. The end of April the original 2020 budget of \$61.4 million was reduced by 12.8% to \$54.2 million. At the time the budget was amended there were many unknowns regarding the depth and the breadth of the impacts on the Summit County economy and County revenues. Actual revenues from operating funds came in at \$57.2 million for 2020. For budgeting purposes in 2021 the County continued to remain conservative due to the uncertainties regarding market related revenues such as sales and use taxes and building permits.

Estimated revenues for 2022 are \$65.1 million, an increase of \$6.0 million or 10.1%. The anticipated revenues for 2022 reflect the actual amounts received in 2020 and 2021. Over \$1.4 million is budgeted to come from surplus funds that were accumulated as a result of budget amendments made early in 2020 as a result of the COVID-19 pandemic shutting down significant industries within the local economy. Sales and use tax revenues were received higher than anticipated, despite the pandemic, and contributed to fund balances. Other revenues such as building permits, engineering fees, and recording fees also were received higher than anticipated all contributing to accumulated fund balances.

In 2017 the County went through the Truth in Taxation process for the general and municipal services funds. At that time the County also committed to evaluate the need for Truth in Taxation every four to five years. 2021 is the year in which the County’s taxing authorities (General Fund, Municipal Fund, Assessing and Collecting and Service Areas number 6 and 8, etc) were reviewed for the need for Truth In Taxation (TNT) and the budget committee made recommendations that the County go through TNT. However, after consultation and direction from the Council, in addition to consideration of accumulated fund balances, the Manager is recommending that the County delay the TNT process in favor of utilizing fund balances for County operations. The other factor weighing on the Council in their advice not to pursue TNT is that their top priority during this election season is to see the General Obligation Bond for Open Space have a successful vote in the 2021 election. Pursuing both TNT and the Bond election could be counterproductive.

Revenues from taxes in 2022 have been adjusted to reflect amounts conservatively predicted for 2020-2021. Although the budget committee’s recommendation reflects an additional increase of \$2.0 million due to the TNT process, the Manager’s recommended budget is \$3.3 million (9.1 percent) increase in tax

revenues. This is an increase in anticipated property tax revenues, adjusted for property tax revenues billed in 2021 (\$27.1 million, or 4.1 percent) as well as sales tax revenues (\$1.3 million, or 11.2 percent).

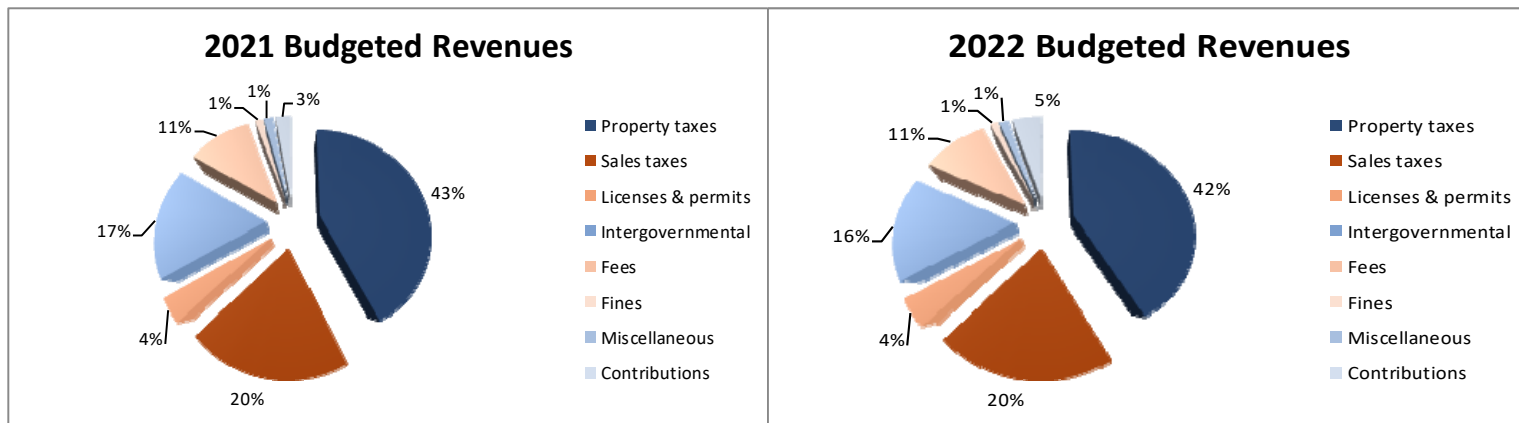
Revenues from licenses and permits are estimated at \$2.7 million, an increase of \$562 thousand (25.2 percent). The majority of revenues from licenses and permits is from building permits (\$400 thousand) which have been increased to reflect ongoing construction activity within the County, but still remain lower than 2019 revenues (\$2.1 million). Engineering permit revenues are also estimated higher in 2022 (\$145 thousand, or 43.9%) due to an adjustment in 2020 to the MS4 fee schedule.

38.7% of intergovernmental revenues are received through the Public Health functions and are used to support those programs. Estimated revenues from Public Health grants are \$318 thousand higher (8.5 percent) than the 2021 amended budget amounts. The increase in operation grants for Public Health does not reflect the anticipated \$8.0 million in American Rescue Plan Act (ARPA) grants for Public Health programs to be utilized between 2021-2024. The ARPA funds are to be used for specific purposes and are not reflected in the 2022 operating budget.

Revenues from fees are estimated to be 7.2% higher (\$460 thousand) as a result of revenues from recorder fees as well as attorney fees. An interlocal agreement with High Valley Transit District (HVTD) allows the County to charge for services provided by the County to HVTD.

Due to the Council direction to defer TNT to a later year the contributions from surplus have increased in order to balance the 2022 recommended budget. The County Manager recommends that the surpluses that have accumulated as a result of amending budgets in 2020 and being conservative in 2021 with regards to the operating budgets the County has accumulated sufficient fund balances that can be used to maintain continuity of operations and address Council priorities in 2022. It is recommended that nearly \$1.4 million in general and \$260 thousand in assessing and collecting fund balances be used for operations in 2022.

The following charts compare the 2021 amended budgeted revenues with the 2022 recommended revenues.



Expenses:

The Manager continues to evaluate employee positions as they become open. Positions are evaluated based on need and ability to address Council directives. Many positions that were frozen as a result of amending budgets in 2020 have been allowed to be filled towards the end of 2021. As part of the Manager's recommended budget the positions of Dispatcher, Early Intervention Specialist, and Accountant are currently not filled, but are being budgeted to be filled in 2022. Additionally, the Manager's recommended budget in regards to FTE/PTE additions recognizes the needs of community service levels, Councils direction on service levels and the recognition that some revenues have been granted for specific purposes. The recommended budget includes the addition of the following positions:

- 1) Recorder Deputy in the Recorder's Office;
- 2) County Investigator in the Attorney's Office, to be used to assist with School Resource Officers;
- 3) Code Enforcement Officer in Community Development;
- 4) Stormwater Inspector in Engineering, paid for from MS4 permits;
- 5) Two (2) Patrol Deputies, to provide additional services across the County;
- 6) Evidence Technician, to offset overtime hours used by a current Dispatcher used as a fill-in;
- 7) Corrections Nurse, to assist with overtime and liability issues in the Corrections Division;
- 8) Tobacco Health Educator, funded by Public Health grants;
- 9) Maintenance Technician, to address additional facility maintenance needs;
- 10) Equipment Operator, to assist with roads maintenance and snow plowing.

The Council will be meeting with each department requesting additional staffing at upcoming Council meetings in order to provide further clarity in regards to need. The budget committee and Manager recognize that in order to provide additional services or address upcoming opportunities the County will require adjustments to the Chart of Positions (COP) including authorizing additional FTE's.

The Council asked the Manager to address pay and benefit competitive information as part of the 2022 budget process. A market study will be briefed soon that will provide information to the Council to make decisions on market adjustments to our pay structure. The Council will be contemplating cost of living adjustments, and merit increases. There are dollar place holders within the Manager's recommendation in order to provide the Council flexibility in this process.

General government functions represent most elected offices, excluding the Sheriff, and the planning department. A 13.2 percent increase primarily reflects natural increases in program budgets and the addition of a new department – Public Lands Management. The Public Lands Management (\$584 thousand) department has been created to address the Council priority of sustainability, watershed protection and land preservation. It is anticipated that this new department will be funded by grants received by the County as well as utilizing those grants for a greater benefit and larger return on investment for this program through the creation of a Resiliency Fund over time. General government

also includes the addition of an Investigator (Attorney's Office), Accountant (Finance), and Code Enforcement Officer (Community Development).

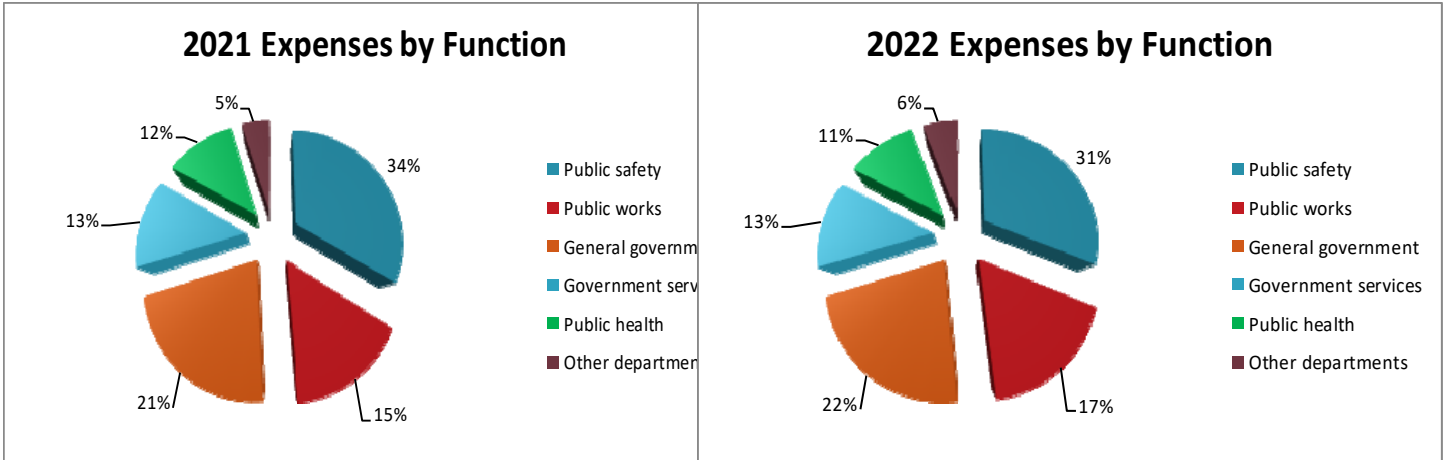
The Manager's recommended budget for public safety is an increase of 2.3 percent, or \$474 thousand. An estimated \$380 thousand represents the adjustment made as a result of the Council adopting a new step increase program for sworn officers. This was implemented in order to recruit and retain officers in an aggressive labor market. The results of the recruitment effort have been very positive. Another \$325 thousand is recommended for the two (2) additional patrol deputies and part-time corrections nurse, positions deemed necessary to address potential liability issues with either short-staffed patrol shifts or the absence of an available nurse in the corrections facility. The increases in Public Safety are offset by holding the EMS program to similar funding as for 2022 with the anticipation that a program be created for ongoing EMS services within the County being developed and implemented in the upcoming year(s).

Public works recommended budget is \$11.0 million, an increase of \$2.0 million (28.2 percent). Funding for the collecting of solid waste contract is anticipated to increase \$889 thousand as a result of rebidding the collection contract and increased prices for the services which include curbside recycling collection. The Weed Control division is anticipating a grant in the amount of \$325 thousand which accounts for the significant increase in that program. Public works also anticipates an additional position, Equipment Operator, to be shared with Service Area #6 in order to maintain roads.

Government services are those programs that support and provide services to the County such as information technology, facilities, and personnel. Included in government services are also the library and history programs. The recommended budget for government services is \$8.3 million, an increase of 4.1 percent or \$627 thousand. The Manager recommends a position within the Parks and Grounds division of Facilities in order to help with maintenance of County assets. The Manager's recommended budget also includes an increase in County Fair due to a new concert series program which is anticipated to increase corresponding revenues and lower the County subsidy of this overall event.

Public health, which is funded 54.9% in the recommended budget by intergovernmental revenues in the form of grants, is recommended at \$7.3 million, an increase of 18.5 percent. Intergovernmental revenues, primarily grants from Federal and State programs, are anticipated to increase \$318 thousand, or 8.5 percent. Recommended County funding for Council priorities such as mental health and substance abuse prevention remain firm compared to prior years and the County continues to maintain strong partnerships within the community to support these programs.

The following charts show County spending by function comparing 2021 amended budget with the recommended 2022 budget.



**FURTHER ACTION:**

There will be scheduled ongoing Council meetings between October 13<sup>th</sup> and December 8<sup>nd</sup>. The Council is scheduled to have public hearings on the 2022 budget, in addition to amending the 2021 budget, at the December 1<sup>st</sup> and 8<sup>th</sup> meetings. In order to cover the Manager’s recommended budget and prepare for adoption at the December 8<sup>th</sup> meeting, staff is preparing a proposed meeting schedule for the Council’s consideration. This schedule may be discussed at the presentation of the Manager’s recommended 2022 budget on October 13<sup>th</sup>.

The department level budget is attached to the staff report. Staff is preparing a more detailed budget book that will be distributed to the Council during the October 13<sup>th</sup> meeting.

2018      ACTUALS      2020      AMEND BUD      REQUESTED      COMMITTEE      MANAGER  
2019      2021      2021      2021      2021      2021



The following is a compilation of budgets submitted by the various departments in Summit County. The budget committee has done a detailed review, they have met with each department, the Manager and the County Council. All departments which had a concern with the budget the committee recommended was given an opportunity to meet with both the County Manager and the County Council.

The following "operating budget" consists of the general, municipal services, and assessing & collecting funds. These funds provide the primary resources for funding essential County services. The budget is presented at the departmental level and includes actual amounts for year-end 2018 2020. The budget for 2021 and the 2022 budget recommendations at different levels are also presented.

**DRAFT DOCUMENT**

	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2021</u>	COMMITTEE <u>2021</u>	MANAGER <u>2021</u>
<b>OPERATING FUNDS:</b>							
<u>Consisting of the general, municipal services, and assessing &amp; collecting funds</u>							
<b>REVENUES</b>							
<b>Taxes</b>							
Property Taxes	20,880,772	21,142,809	21,399,141	23,211,208	25,265,431	27,265,431	25,265,431
Fee-In-Lieu (Motor Vehicle)	639,734	721,115	612,368	641,200	650,100	650,100	650,100
Redemptions	1,256,847	1,493,622	1,885,137	1,404,000	1,404,000	1,404,000	1,404,000
Sales Tax - Municipal	7,240,581	7,624,104	8,082,922	7,780,000	8,800,000	8,800,000	8,800,000
Sales Tax - General	3,628,521	3,921,595	4,016,165	4,000,000	4,300,000	4,300,000	4,300,000
<b>Licenses &amp; Permits</b>	2,060,737	2,866,480	2,097,443	2,233,500	2,721,000	2,796,000	2,796,000
<b>Intergovernmental</b>	8,681,203	9,150,340	8,897,378	10,288,322	10,451,381	10,451,381	10,451,381
<b>Fees</b>	6,629,213	7,136,487	7,300,852	6,353,190	6,695,750	6,813,750	6,813,750
<b>Fines</b>	662,935	847,809	749,474	722,500	718,000	718,000	718,000
<b>Miscellaneous</b>	302,908	880,543	439,219	918,000	918,000	918,000	918,000
<b>Contributions</b>	1,684,140	1,732,972	1,783,198	1,606,100	1,578,805	1,581,069	3,046,320
<b>Total Revenues</b>	53,667,593	57,517,877	57,263,299	59,158,020	63,502,467	65,697,731	65,162,982



**DRAFT DOCUMENT**

	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2021</u>	COMMITTEE <u>2021</u>	MANAGER <u>2021</u>
<b>EXPENDITURES</b>							
<b>General Government</b>							
Council	346,844	335,351	293,696	376,600	510,800	385,800	385,800
Administration	1,113,687	1,057,375	766,264	1,057,760	927,068	1,157,340	1,003,655
Economic Development	187,840	209,763	242,574	345,450	599,197	508,571	508,571
Financial Administration		106,897	579,080	731,900	838,775	836,775	836,775
Public Engagement		-	224,625	275,170	407,980	343,069	343,069
Public Lands				-	588,600	584,500	584,500
<i>Sub-Total Administration</i>	<i>1,648,372</i>	<i>1,709,386</i>	<i>2,106,239</i>	<i>2,786,880</i>	<i>3,872,420</i>	<i>3,816,055</i>	<i>3,662,370</i>
Auditor	517,097	306,051	183,502	392,600	506,821	410,370	410,370
Clerk	342,496	356,010	362,281	371,150	420,783	420,783	420,783
Elections	144,961	61,841	202,016	100,075	212,865	207,865	207,865
Treasurer	362,425	386,992	361,370	377,500	394,300	394,300	394,300
Recorder	633,530	695,116	724,059	858,355	839,636	827,135	827,135
Attorney	1,903,592	2,066,547	2,370,314	2,379,194	2,667,675	2,636,710	2,696,710
Assessor	927,226	988,439	963,413	1,053,745	1,216,385	1,097,660	1,097,660
Motor Vehicle	238,398	254,372	259,125	273,900	284,800	284,800	284,800
Justice Court	488,879	541,031	513,276	555,600	578,938	578,940	578,940
Public Defender	258,665	304,276	324,119	327,000	327,960	327,960	327,960
Community Devlpmt	475,029	508,281	505,561	555,800	651,060	584,550	584,550
Planning & Zoning	917,524	1,079,787	1,080,231	1,405,500	1,426,520	1,415,120	1,415,120
Building Inspection	1,035,133	1,085,012	1,089,571	1,141,900	1,484,850	1,340,850	1,340,850
<i>Sub-Total Community Devlpmt</i>	<i>2,427,686</i>	<i>2,673,080</i>	<i>2,675,363</i>	<i>3,103,200</i>	<i>3,562,430</i>	<i>3,340,520</i>	<i>3,340,520</i>
<b>Total General Government</b>	<b>9,893,326</b>	<b>10,343,140</b>	<b>11,045,076</b>	<b>12,579,199</b>	<b>14,885,013</b>	<b>14,343,098</b>	<b>14,249,413</b>
	6.98%	4.55%	6.79%	13.89%	34.77%	29.86%	29.01%
<b>Public Safety</b>							
Administration	935,843	1,047,099	1,256,719	1,248,850	1,320,100	1,315,600	1,315,600
Patrol	3,118,897	3,797,849	3,795,720	4,182,074	5,326,259	4,215,286	4,215,280
Special Ops/School Resource	431,907	349,355	327,944	498,700	664,838	517,590	517,590
Criminal Investigations	953,135	945,239	1,630,950	1,400,100	1,728,752	1,428,982	1,428,985
Major Crimes Unit	681,293	852,500	774	-	-	50,000	50,000
JRI/Probation & Parole	373,757	95,709	42,085	410,250	532,940	414,875	414,880
Event Security/Special Events/Forest	198,805	79,564	32,498	133,700	373,500	337,500	337,500
Restricted Reserves	23,061	83,990	33,116	95,500	89,500	86,460	86,460
Compliance Services	214,356	77,219	1,669	324,000	126,500	126,500	126,500
<i>Sub-Total Law Enforcement</i>	<i>6,931,053</i>	<i>7,328,524</i>	<i>7,121,476</i>	<i>8,293,174</i>	<i>10,162,389</i>	<i>8,492,793</i>	<i>8,492,795</i>
Corrections	3,083,554	3,417,174	3,275,918	3,723,364	3,769,326	3,596,260	3,596,260
Jail Kitchen	418,977	477,013	308,558	469,050	533,050	508,050	508,050
Court Security	1,105,711	1,184,450	1,202,308	1,253,200	1,336,200	1,303,200	1,303,200
Communications	1,622,069	1,757,494	1,557,448	1,893,600	2,062,971	2,034,970	2,034,970
E-911	343,942	297,644	-	508,500	564,300	564,300	564,300
Search & Rescue	104,850	142,811	231,252	202,900	276,350	264,350	264,350
<i>Sub-Total Elected Sheriff</i>	<i>13,610,156</i>	<i>14,605,110</i>	<i>13,696,959</i>	<i>16,343,788</i>	<i>18,704,587</i>	<i>16,763,923</i>	<i>16,763,925</i>
Animal Control	553,870	525,001	526,272	577,300	606,531	616,030	616,030
No Summit Ambulance	379,000	6,000	6,000	389,253	1,092,183	631,623	379,000
So Summit Ambulance	371,000	8,000	8,000	389,253	1,078,003	617,443	367,000
PC Ambulance	2,021,000	2,046,000	2,074,476	2,035,190	2,025,190	2,025,190	2,021,000
Emergency Services	106,110	121,940	109,198	140,200	142,535	142,555	142,555
Fire Warden	33,859	32,950	36,968	47,894	111,034	107,434	107,434
<b>Total Public Safety</b>	<b>17,074,994</b>	<b>17,345,001</b>	<b>16,457,874</b>	<b>19,922,878</b>	<b>23,760,063</b>	<b>20,904,198</b>	<b>20,396,944</b>
	4.44%	1.58%	-5.11%	21.05%	44.37%	27.02%	23.93%

**DRAFT DOCUMENT**

	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2021</u>	COMMITTEE <u>2021</u>	MANAGER <u>2021</u>
<b>Public Works</b>							
Administration & Shop	848,970	1,261,506	1,147,408	1,026,550	1,157,530	1,207,530	1,182,530
Class B Roads	1,377,786	1,324,462	1,164,757	1,462,000	1,745,500	1,745,500	1,745,500
County Roads	2,038,535	2,134,937	1,734,859	1,750,200	2,297,500	2,167,500	2,167,500
Storm Water Management	81,144	116,466	76,757	143,300	89,800	139,800	139,800
Weed Control	433,626	443,051	441,436	468,400	880,856	824,980	824,980
Engineering	939,285	932,960	1,100,931	1,173,625	1,202,370	1,119,110	1,166,950
Transportation	83,293	12,970	5,926	20,000	-	-	-
<i>Sub-Total Public Works</i>	<b>5,802,639</b>	<b>6,226,353</b>	<b>5,672,073</b>	<b>6,044,075</b>	<b>7,373,556</b>	<b>7,204,420</b>	<b>7,227,260</b>
Waste Collection	3,075,014	3,313,223	2,983,595	2,979,564	3,179,250	3,869,250	3,869,250
<b>Total Public Works</b>	<b>8,877,653</b>	<b>9,539,576</b>	<b>8,655,669</b>	<b>9,023,639</b>	<b>10,552,806</b>	<b>11,073,670</b>	<b>11,096,510</b>
	2.64%	7.46%	-9.27%	4.25%	21.92%	27.94%	28.20%
<b>Government Services</b>							
Risk Management	637,448	560,498	643,603	627,300	801,875	666,800	666,800
Information Technology	1,305,476	1,380,919	1,409,316	1,598,311	1,794,170	1,794,170	1,794,170
Personnel	490,655	498,037	476,919	509,250	568,650	524,650	524,650
Coalville Area	758,945	603,927	666,990	751,000	919,400	808,600	808,600
Kimball Junction Area	129,084	174,878	148,978	247,800	251,800	243,300	243,300
Kamas Area	146,554	226,742	136,623	185,700	233,250	196,150	196,150
Public Works/Animal Shelter	93,147	106,401	96,746	215,500	293,550	191,750	191,750
Justice Complex	471,498	604,700	425,900	505,600	656,600	573,100	573,100
County Health Center	172,909	170,052	130,610	448,950	469,113	469,113	469,113
Parks & Grounds	193,072	299,353	228,976	333,050	581,900	406,650	406,650
Fleet Services	17,862	16,877	11,663	15,000	19,500	19,500	19,500
<i>Sub-Total Facilities</i>	<b>1,983,071</b>	<b>2,202,931</b>	<b>1,846,486</b>	<b>2,702,600</b>	<b>3,425,113</b>	<b>2,908,163</b>	<b>2,908,163</b>
County Fair	437,361	405,096	144,029	430,000	581,200	571,800	571,800
State Fair Exhibit	79	-	-	-	-	-	-
Special Events	-	62,500	-	-	-	-	-
NS Youth Recreation	35,000	25,000	20,000	10,000	15,000	10,000	5,000
SS Youth Recreation	35,000	25,000	20,000	10,000	15,000	10,000	5,000
Basin Recreation	-	-	-	-	-	-	-
Library	1,400,407	1,469,748	1,377,671	1,506,642	1,669,643	1,573,024	1,573,024
History	73,934	39,092	89,866	102,550	119,705	119,705	119,705
USU Extension Services	156,354	150,446	146,307	178,435	134,435	134,435	134,435
<b>Total Government Services</b>	<b>6,554,785</b>	<b>6,819,267</b>	<b>6,174,197</b>	<b>7,675,088</b>	<b>9,124,791</b>	<b>8,312,747</b>	<b>8,302,747</b>
	5.56%	4.03%	-9.46%	24.31%	47.79%	34.64%	34.47%
<b>Public Health</b>							
Administration	444,080	467,396	536,776	548,400	562,900	532,604	532,604
Personal Health	1,899,397	1,994,613	2,185,764	2,431,458	2,292,580	2,219,538	2,219,538
Early Intervention	458,502	541,394	559,498	613,815	684,986	684,986	684,986
Environmental Health	649,181	729,972	715,527	749,878	754,178	754,178	754,178
Public Health Preparedness	179,254	202,835	130,857	240,850	253,160	253,160	253,160
Prevention	694,929	570,082	655,120	894,316	1,101,713	1,101,713	1,101,713
Mental Health	1,043,025	1,042,820	1,260,157	1,407,190	1,493,784	1,493,784	1,493,784
Sustainability	170,575	229,728	171,309	185,310	357,533	324,865	324,865
<b>Total Public Health</b>	<b>5,538,942</b>	<b>5,778,841</b>	<b>6,215,009</b>	<b>7,071,217</b>	<b>7,500,833</b>	<b>7,364,828</b>	<b>7,364,828</b>
	4.74%	4.33%	7.55%	13.78%	20.69%	18.50%	18.50%

**DRAFT DOCUMENT**

	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2021</u>	COMMITTEE <u>2021</u>	MANAGER <u>2021</u>
<b>Other Departments</b>							
Television	147,460	139,637	151,461	114,000	150,500	150,500	150,500
Non-Departmental	575,951	698,141	537,146	544,000	559,000	524,000	524,000
Contributions	258,928	328,213	213,452	279,300	284,600	284,600	284,600
To Other Funds	262,746	25,000	-	516,100	-	-	62,600
Miscellaneous	695,548	264,677	179,697	1,432,600	1,823,390	2,740,090	2,730,840
<b>Total Other Departments</b>	<b>1,940,633</b>	<b>1,455,669</b>	<b>1,081,756</b>	<b>2,886,000</b>	<b>2,817,490</b>	<b>3,699,190</b>	<b>3,752,540</b>
	41.86%	-24.99%	-25.69%	166.79%	160.46%	241.96%	246.89%
<b>Total Operating Funds</b>	<b>49,880,333</b>	<b>51,281,493</b>	<b>49,629,580</b>	<b>59,158,021</b>	<b>68,640,996</b>	<b>65,697,731</b>	<b>65,162,982</b>
	5.88%	2.81%	-3.22%	19.20%	38.31%	32.38%	31.30%

**DRAFT DOCUMENT**

	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	<u>REQUESTED</u> <u>2021</u>	<u>COMMITTEE</u> <u>2021</u>	MANAGER <u>2021</u>
<b>CAPITAL IMPROVEMENTS</b>							
<b>Revenues</b>							
Property Taxes	3,007,302	2,935,802	3,277,068	2,574,847	1,901,127	1,901,127	1,901,127
Sales Taxes	4,777,230	6,838,420	7,144,572	5,575,000	5,900,000	5,900,000	5,900,000
Intergovernmental	626,093	1,331,964	691,294	500,000	2,754,500	2,754,500	2,754,500
Other	822,444	279,595	120,687	18,050,000	50,000	3,550,000	3,550,000
Contributions	4,529,987	1,830,781	6,223,475	8,139,754	5,162,300	9,205,696	9,205,696
<b>Total Revenues</b>	<b>13,763,056</b>	<b>13,216,561</b>	<b>17,457,095</b>	<b>34,839,601</b>	<b>15,767,927</b>	<b>23,311,323</b>	<b>23,311,323</b>
<b>Expenses</b>							
Transportation Projects	6,786,565	10,297,983	3,284,250	19,366,643	13,929,300	13,929,300	13,929,300
Roads Maintain & Capacity	770,694	5,629,952	3,286,813	5,841,000	6,478,000	6,478,000	6,478,000
Facility Projects	5,216,729	33,927	304,458	512,000	445,473	220,473	220,473
Debt Service Payments	1,038,569	1,013,870	1,018,112	2,729,550	2,683,550	2,683,550	2,683,550
<b>Bond reserves for future projects</b>							
<b>Total Expenses</b>	<b>13,812,556</b>	<b>16,975,733</b>	<b>7,893,633</b>	<b>28,449,193</b>	<b>23,536,323</b>	<b>23,311,323</b>	<b>23,311,323</b>

**DRAFT DOCUMENT**

	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	<u>REQUESTED</u> <u>2021</u>	<u>COMMITTEE</u> <u>2021</u>	MANAGER <u>2021</u>
<b>SPECIAL REVENUE FUNDS</b>							
<b>Revenues</b>							
Transient Room Tax	10,147,048	11,576,334	9,888,144	10,300,000	11,750,000	11,750,000	11,750,000
Restaurant Tax	3,200,189	3,441,430	3,178,732	3,280,000	3,190,000	3,190,000	3,190,000
Arts & Recreation Tax	2,000,533	2,183,440	2,074,824	1,980,000	2,310,000	2,310,000	2,310,000
Service Area #6	1,143,667	1,133,783	1,137,871	1,255,261	1,253,000	1,403,176	1,403,176
Service Area #8	846,903	769,601	780,844	976,113	795,500	795,500	795,500
Wildland Fire Service Area	106,521	102,143	100,642	82,780	89,780	89,780	89,780
Service Area #1	558,608	558,608	558,608	600,000	850,000	850,000	850,000
Transit District	7,533,567	13,536,075	12,883,269	13,090,000	13,420,000	13,420,000	13,420,000
Landfill Enterprise	1,903,286	1,772,934	1,943,294	1,950,000	1,900,000	2,000,000	2,000,000
<b>Expenses</b>							
Transient Room Tax	10,508,429	17,438,197	7,361,612	10,300,000	11,750,000	11,750,000	11,750,000
Restaurant Tax	6,910,990	2,878,773	3,071,159	3,590,000	3,190,000	3,190,000	3,190,000
Arts & Recreation Tax	1,415,409	2,210,114	1,498,026	1,980,000	2,310,000	2,310,000	2,310,000
Service Area #6	1,242,096	1,458,849	1,241,683	1,255,261	1,555,176	1,403,176	1,403,176
Service Area #8	538,226	760,211	808,169	976,113	794,706	795,500	795,500
Wildland Fire Service Area	30,336	35,573	36,626	82,780	44,234	89,780	89,780
Service Area #1	88,337	50	196,065	600,000	850,000	850,000	850,000
Transit District	7,994,901	8,980,033	4,409,736	13,090,000	13,420,000	13,420,000	13,420,000
Landfill Enterprise	1,438,602	2,039,923	1,904,938	1,950,000	1,957,400	2,000,000	2,000,000

**DRAFT DOCUMENT**

	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	<u>REQUESTED</u> <u>2021</u>	<u>COMMITTEE</u> <u>2021</u>	MANAGER <u>2021</u>
<b>FLEET LEASE, MSCELLAENOUS FUNDS</b>							
<b>Revenues</b>							
Fleet Lease Fund	1,926,130	1,552,228	1,628,540	3,671,014	2,465,760	2,465,760	2,465,760
Insurance Fund	6,104,787	6,005,912	5,763,406	5,464,000	5,464,000	5,464,000	5,464,000
Building Authority	348,684	338,244	-	1,013,000	-	-	-
Redevelopment Agency	-	-	-	-	-	-	-
Open Space Capital Fund	600,307	806,457	260,820	370,000	370,000	-	3,435,000
Misc Special Revenue	-	-	-	-	-	-	-
General Capital Agent	774,652	644,130	581,521	1,485,000	2,535,050	2,254,500	2,322,550
Senior Director/Srs Programs	96,172	290,252	219,261	315,700	282,600	282,900	307,900
North Summit Seniors	61,055	-	-	60,728			
South Summit Seniors	52,658	-	-	53,528			
Park City Seniors	26,526	-	-	29,828			
<b>Expenses</b>							
Fleet Lease Fund	2,270,520	2,131,060	-	3,671,014	2,234,300	200,005	1,233,500
Insurance Fund	5,214,995	4,641,991	4,413,165	5,464,000	5,464,000	5,464,000	5,464,000
Building Authority	345,128	337,441	-	1,013,000	-	-	-
Redevelopment Agency	-	-	-	-	-	-	-
Open Space Capital Fund	710,191	1,459,249	264,764	3,449,000	370,000	-	3,435,000
Misc Special Revenue	-	-	-	-	-	-	-
General Capital Agent	235,469	48,945	31,786	1,485,000	2,535,050	2,254,500	2,322,550
Senior Director	96,175	280,409	292,523	315,700	444,703	282,900	307,900
North Summit Seniors	60,870	-	-	60,728			
South Summit Seniors	54,539	-	-	53,528			
Park City Seniors	26,553	-	-	29,828			