

STAFF REPORT

TO: Summit County Council
FROM: Matt Leavitt – Summit County Financial Officer
DATE: December 2, 2021
SUBJECT: Public hearings regarding the 2021 budget amendments and the 2022 budget



BACKGROUND:

Budget requests were submitted by county departments beginning August of this past year. The budget committee reviewed requests within the scope of available estimated resources, County Manager direction, and Council objectives. The budget committee made a balanced budget recommendation to the County Manager on September 15th in accordance with County Ordinance.

The County Manager reviewed the committee’s recommendations and met with certain departments during the months of September and October. The Manager made revisions according to departmental appeals and presented a recommended budget to the County Council at the October 13th Council meeting.

During the month of November the Council took the opportunity to meet with specific departments in order to address recommendations to the 2022 Summit County budget that were (a) significant increases within a departmental budget, (b) requests for additional employees, and (c) capital improvements, Council priorities, and the use of American Rescue Plan Act (ARPA) funds.

COUNCIL REQUIRED ACTION:

Hold a public hearing and possibly adopt the budgets by resolution. Budget resolution 2021-xx amending the 2021 budget and resolution 2021-xx adopting the 2022 budget are attached to the staff report.

SUMMARY INFORMATION:

2021 Budget Amendments:

Staff is recommending budget amendments in the following departments. It is anticipated that most **budget adjustments will be covered by cost savings from other departments and not result in an increase in overall specific fund expenditures.** The proposed budget amendments are as follows:

- i. Administration – the addition of a grants administrator position to assist with the use of ARPA funds and leveraging those funds for the maximum return on Federal funds (\$41 thousand);

- ii. Elections – changes in the Clerk’s Office and improvements to the election process resulted in an increase in program costs (\$20 thousand);
- iii. Risk Management – audit of worker’s compensation insurance has resulted in an increase of expenditures (\$150 thousand);
- iv. Human Resources – employee recognition of efforts related to the COVID-19 pandemic (\$25 thousand);
- v. Sustainability – increases related to the maintenance fees for electric vehicle charging stations maintained by the County (\$2,500);
- vi. Public Works Administration – increased costs related to the maintenance of County vehicles (\$96 thousand);
- vii. County Roads – maintenance of County roads and equipment maintenance costs (\$96 thousand);
- viii. Waste Collection – adjustment to the collections contract (\$180 thousand);
- ix. Special Events – due to the pandemic it was estimated that special event activity would decrease but occurred at a pace unanticipated by staff, these events are covered by fees charged for those special events (\$45 thousand);
- x. Weed Control – receipt of a State of Utah grant related to the weed prevention program requires an adjustment to related grant expenditures (\$75 thousand).

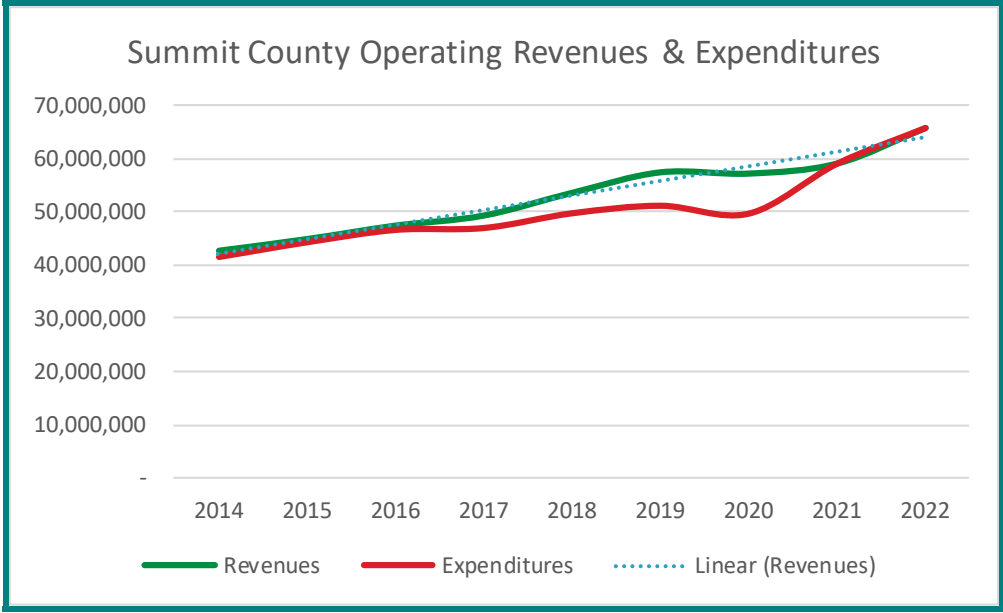
Total amount of adjustments is \$683.5 thousand. As stated previously it is anticipated that budget adjustments can be managed by adjusting funds between departments in the operating funds, not to exceed approved 2021 budgets by fund. Budgetary savings in departments may occur as a result in employee turnover, deferred improvements, reduced services, or other similar activities. Operating funds are defined as the general fund, municipal services fund, and assessing & collecting fund.

Staff is also recommending a budget adjustment to the Disaster Fund. This is to accommodate carry-over from the CARES Act grant received in 2020 (\$770 thousand) and the receipt of ARPA funds (\$4.1 million in 2021 and additional \$4.1 million to be received in 2022). This budget amendment does result in a fund budget increase of \$1.6 million for 2021. The County is required to spend all of the County’s portion of ARPA funds before end of year 2024.

2022 Budget:

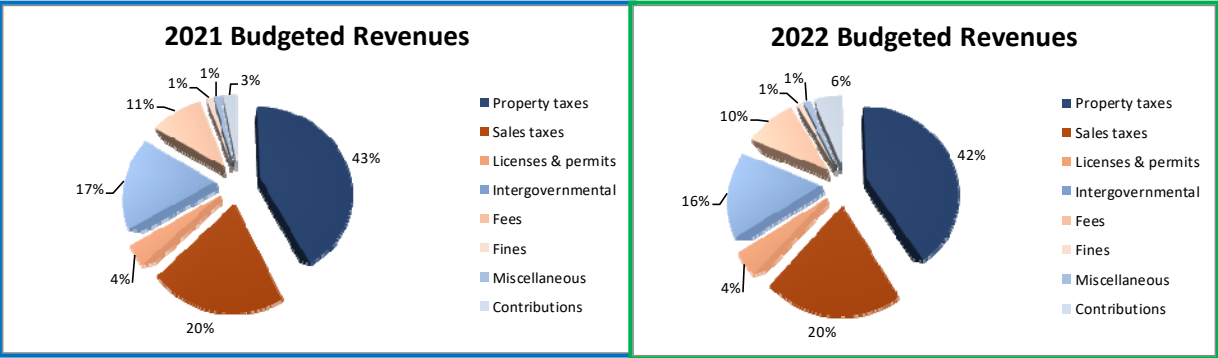
Revenues

The proposed 2022 Summit County budget is \$65.8 million – an increase of 11.3 percent. The percentage increase over the 2021 amended County budget is somewhat misleading. Due to the COVID-19 pandemic the County to aggressive measures anticipating a significant reduction in revenues. The County reacted to the onset of the pandemic by amending the 2020 original budget from \$61.4 million to \$54.4 million as well as adopt a conservative budget of \$57.5 million for 2021. This is reflected by the red line on the graph below.



Fortunately for Summit County revenues decreased in 2020 much less than anticipated (less than 0.5 percent from 2019). This is reflected by the green line on the chart above. The County conservatively estimates that revenues will remain relatively flat, but utilize savings realized between 2020 and 2021 (demonstrated by the gap between the green and red lines above) to increase County programs and services in 2022.

The following two graphs show the changes in resources to fund County programs and services. In 2021 the County’s available resources consisted more on property tax revenues (43 percent) compared to 2022 (42 percent). Property tax revenues are a local government entity’s most reliable resource as they have less tendency to fluctuate as a result of economic activity. The most significant change in available resources is from contributions, from 3 percent in 2021 to 6 percent in 2022. Again reflecting the utilization of savings between 2020 and 2021.



Sales tax revenues are estimated to remain relatively flat compared to 2021. This is a conservative estimate based on the unknown future economic activity. The same can be said regarding fee revenue. The continuing pandemic, personal savings, jobs activity, and other market activity are factors staff

utilizes to make recommendations. Because a majority of County resources rely on fluctuations in economic activity adjustments to the County budget in 2022 may be required. Currently staff is confident in conservative estimates going into the 2022 budget year.

Expenditures:

The 2022 Summit County budget places primary focus on two specific areas: (1) providing necessary and ordinary County government services in Summit County that focus on the safety, health and welfare of the citizens and visitors of Summit County; (2) improvement and leadership in local government. In order to achieve the overarching vision of the Council is considering a 2022 budget that focuses on

- a) Improvements in transportation and traffic patterns within the County;
- b) Addressing housing capacity and affordability issues;
- c) Being appropriate stewards of the environment beyond just the local community;
- d) Address individual mental health and substance abuse issues;
- e) Development County codes and policies that achieve the above objectives.

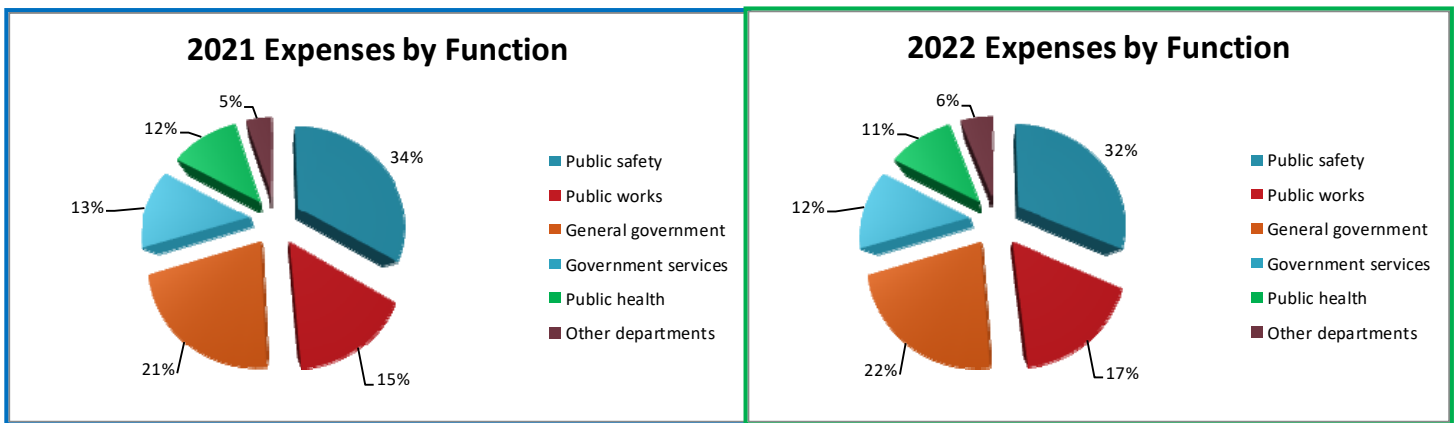
In order to achieve the first objective of providing ordinary and necessary services the 2022 budget contemplates the addition of (net) 7.5 full time employees. The net change in employees include seven full time positions being removed from the County official Chart of Positions due to the transit district changing organizational structure. Those former positions will no longer be reported as either County employee or listed on the official Chart of Positions.

Positions being added to the official Chart of Positions include the following:

- County investigator to the Attorney's Office;
- Moving elections clerk to full-time status;
- Code enforcement officer to Community Development;
- Stormwater inspector to Stormwater department;
- Maintenance technician to Facilities department;
- Health department:
 - Budget analyst,
 - Tobacco educator,
 - Early Intervention service provider;
- Equipment operator/weed enforcement in Public Works;
- Deputy recorder in the Recorder's Office;
- Sheriff's Office:
 - (2) two patrol deputies,
 - Evidence technician,
 - Corrections nurse.

The County is further contemplating adding (10) additional electric vehicle charging stations within the County structure, maintaining and improving County roadways; extending the State Road 32 trail between Marion and Kamas City; and creating an infrastructure for the Lower Silver Creek Village County Campus. Additionally, the County is working with the North Summit Special Recreational District to make improvements to the County fairgrounds located in Coalville.

County budgeted expenditures by function, compared to those budgeted in 2021 are reflected in the following graphs. These graphs demonstrate the emphasis of priorities of County government for the upcoming (2022) year and reflect the focal points previously mentioned.



corrections, dispatch and emergency medical services, etc) services of County government. This includes the additional positions (patrol, corrections, and evidence) noted above. Public safety is inherent to local government services and the safety and welfare of the citizens of Summit County is paramount. The County Sheriff has asked for the support of the County and it is reflected in the proposed 2022 budget. Despite being a decrease from overall percentage by function (34 percent to 32 percent) the budget reflects an increase of 4.9 percent (from \$19.9 million to \$20.9 million) increase in public safety expenditures.

Public works is the County’s function that addresses the maintenance, repairs, and snow plowing of County roads in order to provide safe and continuous flow of transit and transportation within the County. The public works function is also responsible for the residential curbside collection of waste and recyclables in the County. The 2022 reflects an increase of 22.5 percent (\$2.0 million) for public works. The most significant increase in the public works function of County government is within the waste collection division (\$889 thousand) is reflective of the increase between both the differences of (1) recognition of fiscal (June 30 year-end) and calendar (Dec 31 year-end) of the vendor and County as well as (2) increase in contractual services with the vendor (approximately \$200 thousand). The other area of significant increase in public works is within class b roads division (\$283 thousand). This is to reflect the estimated restricted revenues related to gas taxes (revenues) and road maintenance (expenditures).

While public health expenditures appear to have decreased from 12 percent to 11 percent compared to the overall County budget, public health expenditures are budgeted to increase 6 percent from \$7.0 million to \$7.5 million. Increases in public health are primarily related to changing funding source of positions such as the grants administrator plus the addition of full time positions (noted previously), but a continued emphasis on substance abuse prevention from \$894 thousand to \$1.1 million (23 percent increase). While 54 percent of public health services is funded by grants from State and Federal sources, an additional 6 percent funded by fee related revenues, the remaining 40 percent is supported by county-wide sources such as property and sales tax revenues.

General government function of services are primarily elected officials as well as the community development department. Compared to the overall County operations budget government services is budgeted to increase over 13 percent (\$1.7 million). Additional positions (unfrozen accountant, code enforcement officer, deputy recorder, county investigator, and moving to full-time status the elections clerk) contribute to this increase. Additionally, lobbying efforts at the State and Federal levels are programmed in order to increase intergovernmental revenues in the form of grants for County programs are being budgeted in order to increase potential return on investments into the County.

Government services are those that are provided in order to support county-wide functions. Government services programs include human resources, information technology (IT), and facilities maintenance among others. Government services expenditures are budgeted to increase nearly 9 percent for 2022 (increase of \$677 thousand). Significant areas of increase within the government services function are IT (\$195 thousand) and facilities (\$255 thousand). Increasing costs of maintaining and more importantly securing County information contribute to rising costs in IT and the those of maintaining County facilities.

A budget by function with the departmental level detail is being provided with the staff report.

Other governmental programs:

The County provides many additional programs outside of the operational budget. Those programs include capital projects, special revenue funds related to restricted resources such as transient room and restaurant sales taxes, as well as operating enterprise funds such as the landfill. Each of these other governmental programs are being presented in general as part of the 2022 County budget. The most notable change in the 2022 County budget is the elimination of the transit district from the County budget. Beginning in 2022 the transit district (now currently known as the High Valley Transit District (HVTDD)) will be issuing a budget independently from Summit County.

Internal service fund programs such as the fleet lease and health insurance programs are also presented. Internal service funds are programs that support basic County services and therefore become blended with County operations. In order to demonstrate the departmental costs of those programs the internal service funds have their own fund-level budgets.

Summary budgets of other governmental programs are presented with the exhibits provided in the staff report.

STAFF RECOMMENDATIONS:

Staff recommends that the Council open the public hearing on December 8th to receive public input and continue the public hearing on December 15th. Staff recommends that the Council adopt the resolution amending the 2021 amended budget and the resolution adopting the 2022 budget at the December 15th Council meeting.

**A BUDGET RESOLUTION OF THE SUMMIT COUNTY COUNCIL
2021 BUDGET AMENDMENTS**

WHEREAS, pursuant to UCA §17-36-22 and §17-36-23, on December 8, 2021 and December 15, 2021, 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 2021 budgetary funds: County General Fund, Municipal Fund, Assessing and Collecting, and Disaster Fund; and,

WHEREAS, the amendments to these budgetary funds results in an increase to the budgets 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 2021 budgetary funds of the following: County General Fund, Municipal Fund, Assessing and Collecting Fund, and Disaster Fund;

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 2021 budgetary funds, as shown in Exhibit A herein, of the following:

County General Fund
Municipal Fund
Assessing and Collecting
Disaster Fund.

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this 15th day of December, 2021.

COUNTY COUNCIL
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

By:

Glenn Wright, Chair

Evelyn Furse
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

EXHIBIT A

2021 Budget Amendments:

Staff is recommending budget amendments in the following departments. It is anticipated that most **budget adjustments will be covered by cost savings from other departments and not result in an increase in overall specific fund expenditures.** The proposed budget amendments are as follows:

- i. Administration – the addition of a grants administrator position to assist with the use of ARPA funds and leveraging those funds for the maximum return on Federal funds (\$41 thousand);
 - ii. Elections – changes in the Clerk’s Office and improvements to the election process resulted in an increase in program costs (\$20 thousand);
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 - ix. Special Events – due to the pandemic it was estimated that special event activity would decrease but occurred at a pace unanticipated by staff, these events are covered by fees charged for those special events (\$45 thousand);
- Weed Control – receipt of a State of Utah grant related to the weed prevention program requires an adjustment to related grant expenditures (\$75 thousand).

**A BUDGET RESOLUTION OF THE SUMMIT COUNTY COUNCIL
2022 BUDGETS**

WHEREAS, pursuant to UCA §17-36-13 and §17B-1-610, on December 8, 2021 and December 15, 2021, 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 2022 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, 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 2021 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, 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 2022 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, 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 15th day of December, 2021.

COUNTY COUNCIL
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

By: _____
Glenn Wright, Chair

Evelyn Furse
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

EXHIBIT B

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2018 ACTUALS AMEND BUD REQUESTED COMMITTEE MANAGER COUNCIL
 2019 2020 2021 2022 2022 2022 2022



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 departments, 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 here 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.

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	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2022</u>	COMMITTEE <u>2022</u>	MANAGER <u>2022</u>	COUNCIL <u>2022</u>
OPERATING FUNDS:								
<u>Consisting of the general, municipal services, and assessing & collecting funds</u>								
REVENUES								
Taxes								
Property Taxes	20,880,772	21,142,809	21,399,141	23,211,208	25,265,431	27,265,431	25,265,431	25,265,431
Fee-In-Lieu (Motor Vehicle)	639,734	721,115	612,368	641,200	650,100	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	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	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	4,300,000
Licenses & Permits	2,060,737	2,866,480	2,097,443	2,233,500	2,721,000	2,796,000	2,796,000	2,796,000
Intergovernmental	8,681,203	9,150,340	8,897,378	10,288,322	10,451,381	10,451,381	10,451,381	10,451,381
Fees	6,629,213	7,136,487	7,300,852	6,353,190	6,695,750	6,813,750	6,813,750	6,813,750
Fines	662,935	847,809	749,474	722,500	718,000	718,000	718,000	718,000
Miscellaneous	302,908	880,543	439,219	918,000	918,000	918,000	918,000	918,000
Contributions	1,684,140	1,732,972	1,783,198	1,606,100	1,578,805	1,581,069	3,024,985	3,748,252
Total Revenues	53,667,593	57,517,877	57,263,299	59,158,020	63,502,467	65,697,731	65,141,647	65,864,914

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	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2022</u>	COMMITTEE <u>2022</u>	MANAGER <u>2022</u>	COUNCIL <u>2022</u>
EXPENDITURES								
General Government								
Council	346,844	335,351	293,696	376,600	510,800	385,800	385,800	385,800
Administration	1,113,687	1,057,375	766,264	1,057,760	927,068	1,157,340	1,003,655	1,003,655
Economic Development	187,840	209,763	242,574	345,450	599,197	508,571	508,571	508,571
Financial Administration		106,897	579,080	731,900	838,775	836,775	836,775	836,775
Public Engagement		-	224,625	275,170	407,980	343,069	343,069	343,069
Public Lands				-	588,600	584,500	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>	<i>3,662,370</i>
Auditor	517,097	306,051	183,502	392,600	506,821	410,370	410,370	410,370
Clerk	342,496	356,010	362,281	371,150	420,783	420,783	420,783	420,783
Elections	144,961	61,841	202,016	100,075	212,865	207,865	207,865	252,525
Treasurer	362,425	386,992	361,370	377,500	394,300	394,300	394,300	394,300
Recorder	633,530	695,116	724,059	858,355	839,636	827,135	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	2,700,610
Assessor	927,226	988,439	963,413	1,053,745	1,216,385	1,097,660	1,097,660	1,097,660
Motor Vehicle	238,398	254,372	259,125	273,900	284,800	284,800	284,800	284,800
Justice Court	488,879	541,031	513,276	555,600	578,938	578,940	578,940	578,940
Public Defender	258,665	304,276	324,119	327,000	327,960	327,960	327,960	327,960
Community Devlpmt	475,029	508,281	505,561	555,800	651,060	584,550	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	1,400,120
Building Inspection	1,035,133	1,085,012	1,089,571	1,141,900	1,484,850	1,340,850	1,340,850	1,352,850
<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>	<i>3,337,520</i>
Total General Government	9,893,326	10,343,140	11,045,076	12,579,199	14,885,013	14,343,098	14,249,413	14,294,973
	6.98%	4.55%	6.79%	13.89%	18.33%	14.02%	13.28%	13.64%
Public Safety								
Administration	935,843	1,047,099	1,256,719	1,248,850	1,320,100	1,315,600	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	4,215,280
Special Ops/School Resource	431,907	349,355	327,944	498,700	664,838	517,590	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	1,428,985
Major Crimes Unit	681,293	852,500	774	-	-	50,000	50,000	50,000
JRI/Probation & Parole	373,757	95,709	42,085	410,250	532,940	414,875	414,880	414,880
Event Security/Special Events/Forest	198,805	79,564	32,498	133,700	373,500	337,500	337,500	337,500
Restricted Reserves	23,061	83,990	33,116	95,500	89,500	86,460	86,460	86,460
Compliance Services	214,356	77,219	1,669	324,000	126,500	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>	<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	3,596,260
Jail Kitchen	418,977	477,013	308,558	469,050	533,050	508,050	508,050	508,050

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	<u>ACTUALS</u>			AMEND BUD	REQUESTED	COMMITTEE	MANAGER	COUNCIL
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>
Court Security	1,105,711	1,184,450	1,202,308	1,253,200	1,336,200	1,303,200	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	2,034,970
E-911	343,942	297,644	197,472	508,500	564,300	564,300	564,300	564,300
Search & Rescue	104,850	142,811	231,252	202,900	276,350	264,350	264,350	264,350
<i>Sub-Total Elected Sheriff</i>	13,610,156	14,605,110	13,894,431	16,343,788	18,704,587	16,763,923	16,763,925	16,763,925
Animal Control	553,870	525,001	526,272	577,300	606,531	616,030	616,030	616,030
No Summit Ambulance	379,000	6,000	6,000	389,253	1,092,183	631,623	379,000	631,623
So Summit Ambulance	371,000	8,000	8,000	389,253	1,078,003	617,443	367,000	617,443
PC Ambulance	2,021,000	2,046,000	2,074,476	2,035,190	2,025,190	2,025,190	2,021,000	2,025,190
Emergency Services	106,110	121,940	109,198	140,200	142,535	142,555	142,555	142,555
Fire Warden	33,859	32,950	36,968	47,894	111,034	107,434	107,434	107,434
Total Public Safety	17,074,994	17,345,001	16,655,345	19,922,878	23,760,063	20,904,198	20,396,944	20,904,200
	4.44%	1.58%	-3.98%	19.62%	19.26%	4.93%	2.38%	4.93%

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	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2022</u>	COMMITTEE <u>2022</u>	MANAGER <u>2022</u>	COUNCIL <u>2022</u>
Public Works								
Administration & Shop	848,970	1,261,506	1,147,408	1,026,550	1,157,530	1,207,530	1,182,530	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	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	2,167,500
Storm Water Management	81,144	116,466	76,757	143,300	89,800	139,800	413,905	413,905
Weed Control	433,626	443,051	441,436	468,400	880,856	824,980	824,980	824,980
Engineering	939,285	932,960	1,100,931	1,173,625	1,202,370	1,119,110	853,009	853,009
Transportation	83,293	12,970	5,926	20,000	-	-	-	-
Sub-Total Public Works	5,802,639	6,226,353	5,672,073	6,044,075	7,373,556	7,204,420	7,187,424	7,187,424
Waste Collection	3,075,014	3,313,223	2,983,595	2,979,564	3,179,250	3,869,250	3,869,250	3,869,250
Total Public Works	8,877,653	9,539,576	8,655,669	9,023,639	10,552,806	11,073,670	11,056,674	11,056,674
	2.64%	7.46%	-9.27%	4.25%	16.95%	22.72%	22.53%	22.53%
Government Services								
Risk Management	637,448	560,498	643,603	627,300	801,875	666,800	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	1,794,170
Personnel	490,655	498,037	476,919	509,250	568,650	524,650	524,650	524,650
Coalville Area	758,945	603,927	666,990	751,000	919,400	808,600	808,600	808,600
Kimball Junction Area	129,084	174,878	148,978	247,800	251,800	243,300	243,300	243,300
Kamas Area	146,554	226,742	136,623	185,700	233,250	196,150	196,150	196,150
Public Works/Animal Shelter	93,147	106,401	96,746	215,500	293,550	191,750	191,750	191,750
Justice Complex	471,498	604,700	425,900	505,600	656,600	573,100	573,100	623,100
County Health Center	172,909	170,052	130,610	448,950	469,113	469,113	469,113	469,113
Parks & Grounds	193,072	299,353	228,976	333,050	581,900	406,650	406,650	406,650
Fleet Services	17,862	16,877	11,663	15,000	19,500	19,500	19,500	19,500
Sub-Total Facilities	1,983,071	2,202,931	1,846,486	2,702,600	3,425,113	2,908,163	2,908,163	2,958,163
County Fair	437,361	405,096	144,029	430,000	581,200	571,800	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	5,000
SS Youth Recreation	35,000	25,000	20,000	10,000	15,000	10,000	5,000	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	1,573,024
History	73,934	39,092	89,866	102,550	119,705	119,705	119,705	119,705
USU Extension Services	156,354	150,446	146,307	178,435	134,435	134,435	134,435	134,435
Total Government Services	6,554,785	6,819,267	6,174,197	7,675,088	9,124,791	8,312,747	8,302,747	8,352,747
	5.56%	4.03%	-9.46%	24.31%	18.89%	8.31%	8.18%	8.83%

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	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2022</u>	COMMITTEE <u>2022</u>	MANAGER <u>2022</u>	COUNCIL <u>2022</u>
Public Health								
Administration	444,080	467,396	536,776	548,400	562,900	532,604	532,604	653,056
Personal Health	1,899,397	1,994,613	2,185,764	2,431,458	2,292,580	2,219,538	2,219,538	2,219,538
Early Intervention	458,502	541,394	559,498	613,815	684,986	684,986	684,986	684,986
Environmental Health	649,181	729,972	715,527	749,878	754,178	754,178	754,178	754,178
Public Health Preparedness	179,254	202,835	130,857	240,850	253,160	253,160	253,160	253,160
Prevention	694,929	570,082	655,120	894,316	1,101,713	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	1,493,784
Sustainability	170,575	229,728	171,309	185,310	357,533	324,865	343,365	343,365
Total Public Health	5,538,942	5,778,841	6,215,009	7,071,217	7,500,833	7,364,828	7,383,328	7,503,780
	4.74%	4.33%	7.55%	13.78%	6.08%	4.15%	4.41%	6.12%

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	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2022</u>	COMMITTEE <u>2022</u>	MANAGER <u>2022</u>	COUNCIL <u>2022</u>
Other Departments								
Television	147,460	139,637	151,461	114,000	150,500	150,500	150,500	150,500
Non-Departmental	575,951	698,141	537,146	544,000	559,000	524,000	524,000	524,000
Contributions	258,928	328,213	213,452	279,300	284,600	284,600	284,600	284,600
To Other Funds	262,746	25,000	-	516,100	-	-	62,600	62,600
Miscellaneous	695,548	264,677	179,697	1,432,600	1,823,390	2,740,090	2,730,840	2,730,840
Total Other Departments	1,940,633	1,455,669	1,081,756	2,886,000	2,817,490	3,699,190	3,752,540	3,752,540
	41.86%	-24.99%	-25.69%	166.79%	-2.37%	28.18%	30.03%	30.03%
Total Operating Funds	49,880,333	51,281,493	49,827,052	59,158,021	68,640,996	65,697,731	65,141,646	65,864,914
	5.88%	2.81%	-2.84%	18.73%	16.03%	11.05%	10.11%	11.34%

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	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2022</u>	COMMITTEE <u>2022</u>	MANAGER <u>2022</u>	COUNCIL <u>2022</u>
CAPITAL IMPROVEMENTS								
Revenues								
Property Taxes	3,007,302	2,935,802	3,277,068	2,574,847	1,901,127	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	5,900,000
Intergovernmental	626,093	1,331,964	691,294	500,000	2,754,500	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	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	9,205,696
Total Revenues	13,763,056	13,216,561	17,457,095	34,839,601	15,767,927	23,311,323	23,311,323	23,311,323
Expenses								
Transportation Projects	6,786,565	10,297,983	3,284,250	19,366,643	13,929,300	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	6,478,000
Facility Projects	5,216,729	33,927	304,458	512,000	445,473	220,473	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	2,683,550
Bond reserves for future projects								
Total Expenses	13,812,556	16,975,733	7,893,633	28,449,193	23,536,323	23,311,323	23,311,323	23,311,323

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	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2022</u>	COMMITTEE <u>2022</u>	MANAGER <u>2022</u>	COUNCIL <u>2022</u>
SPECIAL REVENUE FUNDS								
Revenues								
Transient Room Tax	10,147,048	11,576,334	9,888,144	10,300,000	11,750,000	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	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	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	1,403,176
Service Area #8	846,903	769,601	780,844	976,113	795,500	795,500	795,500	795,500
Wildland Fire Service Area	106,521	102,143	100,642	82,780	89,780	89,780	89,780	89,780
Service Area #1	558,608	558,608	558,608	600,000	850,000	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	11,026,000
Landfill Enterprise	1,903,286	1,772,934	1,943,294	1,950,000	1,900,000	2,000,000	2,000,000	2,000,000
Expenses								
Transient Room Tax	10,508,429	17,438,197	7,361,612	10,300,000	11,750,000	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	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	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	1,403,176
Service Area #8	538,226	760,211	808,169	976,113	794,706	795,500	795,500	795,500
Wildland Fire Service Area	30,336	35,573	36,626	82,780	44,234	89,780	89,780	89,780
Service Area #1	88,337	50	196,065	600,000	850,000	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	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	2,000,000

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	<u>2018</u>	<u>ACTUALS</u> <u>2019</u>	<u>2020</u>	AMEND BUD <u>2021</u>	REQUESTED <u>2022</u>	COMMITTEE <u>2022</u>	MANAGER <u>2022</u>	COUNCIL <u>2022</u>
FLEET LEASE, MSCELLAENOUS FUNDS								
Revenues								
Fleet Lease Fund	1,926,130	1,552,228	1,628,540	3,671,014	2,465,760	2,660,800	2,660,800	2,660,800
Insurance Fund	6,104,787	6,005,912	5,763,406	5,464,000	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	3,786,000
Misc Special Revenue	-	-	-	-	-	-	-	-
General Capital Agent	774,652	644,130	581,521	1,485,000	2,535,050	2,254,500	2,322,550	2,322,550
Senior Director/Srs Programs	96,172	290,252	219,261	315,700	282,600	282,900	307,900	324,600
North Summit Seniors	61,055	-	-	60,728				
South Summit Seniors	52,658	-	-	53,528				
Park City Seniors	26,526	-	-	29,828				
Expenses								
Fleet Lease Fund	2,270,520	2,131,060	2,928,722	3,671,014	2,575,300	2,660,800	2,660,800	2,660,800
Insurance Fund	5,214,995	4,641,991	4,413,165	5,464,000	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	3,786,000
Misc Special Revenue	-	-	-	-	-	-	-	-
General Capital Agent	235,469	48,945	31,786	1,485,000	2,535,050	2,254,500	2,322,550	2,322,550
Senior Director	96,175	280,409	292,523	315,700	444,703	282,900	307,900	324,600
North Summit Seniors	60,870	-	-	60,728				
South Summit Seniors	54,539	-	-	53,528				
Park City Seniors	26,553	-	-	29,828				