

**STAFF REPORT**

TO: Summit County Council  
FROM: Matt Leavitt – Summit County Financial Officer  
DATE: June 23, 2021  
SUBJECT: 2021 second quarter budget/actual report

---



**BACKGROUND:**

The following information is provided to the County Council as a second quarter update on 2021 revenues and expenditures compared to budgets. The budget column of the report represents the original budget adopted by the Council in December 2020 and has not yet been updated to include the budget amendments adopted by the Council in June 2021. **The budget to actual comparisons are through May 31, 2021.**

**REQUESTED COUNCIL ACTION:**

**No Council action required.**

**SUMMARY INFORMATION:**

**Revenues:**

Revenues for operating funds through May 31, 2021 are 25.0% of budget. This is primarily due to the majority of property tax revenues (43.8 percent of operating revenues) are not received until November. Property tax revenues are estimated to be approximately \$25.2 million for operating funds.

Sales tax revenues in 2021 continue to come in higher than original estimates. A breakdown of the different sales taxes imposed by the County is attached to this report (pages 3-4). This includes sales tax revenues collected through June 2021. The local and county option sales taxes support County operations. With half of the year reported the local and county option sales tax revenues are 60.9 percent and 70.3 percent of original budgets. Adjusting for the June 2021 budget amendments the local and county option sales tax revenues are 55.3 percent and 62.3 percent of budget.

The following table shows a seven-year comparison of specific permit and fee revenues through May 31, 2021. Each of these revenues are above 60.0 percent of budget with 41.7 percent of the year reported.

	Actuals 2017	Actuals 2018	Actuals 2019	Actuals 2020	Actuals 2021	Budget 2021	Budget Variance (%)
Business Licenses	378,556	407,058	242,525	232,193	257,175	425,000	60.5%
Building Permits	748,804	536,843	570,371	410,850	877,397	1,450,000	60.5%
MS4 Permits	58,309	47,625	51,972	53,009	206,258	330,000	62.5%
Recorder Fees	155,721	147,501	162,188	323,875	527,724	790,000	66.8%

**Expenditures:**

Through May 2021 most departments have expended approximately 30.0 percent of budgets. A department level budget to actual comparison is attached to this report ([beginning on page 5](#)). A summary by government function is on the following table.

<u>Government Function</u>	<u>YTD Actual</u>	<u>Budgeted Expenditures</u>	<u>% Budget Expended</u>	<u>Unexpended Budget</u>
General Government	3,881,530	11,871,700	32.7%	7,990,170
Public Safety	5,672,704	19,528,878	29.0%	13,856,174
Public Works	2,897,566	8,885,639	32.6%	5,988,073
Government Services	2,115,678	7,449,090	28.4%	5,333,412
Public Health	1,932,180	6,936,217	27.9%	5,004,037
Other Departments	316,356	2,886,000	11.0%	2,569,644
<b>Operating totals</b>	<b>16,816,013</b>	<b>57,557,524</b>	<b>29.2%</b>	<b>40,741,511</b>

Areas where there seem to be the most savings through May is in travel & training and grants for County programs. Specific line items that are where budgets must be more closely monitored are materials & supplies and equipment. A reasonable justification for those particular line items running high this year could be in accommodating the telecommuting policy that was adopted this year. Most all other line items are within 80-100 percent of where they are anticipated to be this time of the year.

**Non-Operating Budget Highlights:**

- Transient room tax revenues are coming back into pre-pandemic levels. Short term nightly rentals in the latter end of the ski season are reflected in increased revenues through the second quarter ([page 3, first row, third column](#)).
- Restaurant tax revenues continue to lag but have shown growth in the past two months. While mirroring transient room tax revenues, the amount of growth is not the same ([page 3, second row, first column](#)).
- The transportation/transit sales tax revenues (1<sup>st</sup> through 5<sup>th</sup> quarters) combined are 68.9 percent of what was budgeted indicating that those resources will come in higher than originally anticipated ([bottom half of page 4](#)).

The attached schedules provide additional detail regarding the second quarter of 2021. Questions may be addressed to [mleavitt@summitcounty.org](mailto:mleavitt@summitcounty.org)

**TAX SUMMARY AND COMPARISON**

	Local Sales Tax				
	2019	2020	% Chg	2021	% Chg
Jan	573,257	600,595	4.8%	693,682	15.5%
Feb	735,588	874,069	18.8%	915,943	4.8%
Mar	655,273	790,742	20.7%	698,540	-11.7%
Apr	666,123	638,746	-4.1%	751,229	17.6%
May	721,401	676,714	-6.2%	953,741	40.9%
Jun	479,877	471,119	-1.8%	674,892	43.3%
Jul	521,447	525,781	0.8%		
Aug	672,346	681,000	1.3%		
Sep	627,493	690,645	10.1%		
Oct	614,165	638,815	4.0%		
Nov	621,431	763,452	22.9%		
Dec	569,885	596,284	4.6%		
Total	7,458,286	7,947,961	6.6%	4,688,027	15.7%

2021 Budget	7,000,000
% of Budget Received ---->	67.0%
% of Months Collected ---->	50.0%

	Option Sales Tax				
	2019	2020	% Chg	2021	% Chg
Jan	269,163	284,158	5.6%	337,506	18.8%
Feb	410,408	478,406	16.6%	477,994	-0.1%
Mar	406,906	476,459	17.1%	395,780	-16.9%
Apr	397,181	406,009	2.2%	439,306	8.2%
May	455,862	360,012	-21.0%	535,500	48.7%
Jun	211,008	199,758	-5.3%	307,879	54.1%
Jul	238,081	224,584	-5.7%		
Aug	302,250	298,594	-1.2%		
Sep	295,955	307,506	3.9%		
Oct	287,593	293,885	2.2%		
Nov	302,375	360,479	19.2%		
Dec	261,819	273,379	4.4%		
Total	3,838,602	3,963,229	3.2%	2,493,964	13.1%

2021 Budget	3,550,000
% of Budget Received ---->	70.3%
% of Months Collected ---->	50.0%

	Transient Room Tax				
	2019	2020	% Chg	2021	% Chg
Jan	608,497	579,676	-4.7%	810,842	39.9%
Feb	1,188,865	1,582,205	33.1%	1,326,336	-16.2%
Mar	1,830,450	2,105,214	15.0%	1,280,560	-39.2%
Apr	1,777,833	2,096,588	17.9%	1,826,220	-12.9%
May	2,028,116	1,038,452	-48.8%	1,975,116	90.2%
Jun	251,034	135,970	-45.8%	471,297	246.6%
Jul	290,998	55,935	-80.8%		
Aug	420,113	234,678	-44.1%		
Sep	649,889	521,626	-19.7%		
Oct	563,767	527,080	-6.5%		
Nov	870,752	546,894	-37.2%		
Dec	529,957	411,440	-22.4%		
Total	11,010,272	9,835,758	-10.7%	7,690,371	2.0%

2021 Budget	10,750,000
% of Budget Received ---->	71.5%
% of Months Collected ---->	50.0%

	Restaurant Tax				
	2019	2020	% Chg	2021	% Chg
Jan	172,588	168,164	-2.6%	135,637	-19.3%
Feb	320,385	368,952	15.2%	280,548	-24.0%
Mar	432,831	464,206	7.2%	317,358	-31.6%
Apr	453,523	358,348	-21.0%	347,261	-3.1%
May	432,944	247,838	-42.8%	403,662	62.9%
Jun	141,586	81,964	-42.1%	149,414	82.3%
Jul	147,667	64,236	-56.5%		
Aug	234,722	161,475	-31.2%		
Sep	298,885	195,850	-34.5%		
Oct	248,514	217,787	-12.4%		
Nov	260,683	227,034	-12.9%		
Dec	152,038	148,755	-2.2%		
Total	3,296,367	2,704,609	-18.0%	1,633,879	-3.3%

2021 Budget	3,450,000
% of Budget Received ---->	47.4%
% of Months Collected ---->	50.0%

	Recreation, Arts & Parks Tax				
	2019	2020	% Chg	2021	% Chg
Jan	137,335	143,095	4.2%	168,183	17.5%
Feb	226,806	272,459	20.1%	258,935	-5.0%
Mar	246,652	284,558	15.4%	222,556	-21.8%
Apr	238,399	247,729	3.9%	258,896	4.5%
May	272,949	186,317	-31.7%	306,023	64.2%
Jun	95,171	79,427	-16.5%	140,071	76.4%
Jul	105,935	91,290	-13.8%		
Aug	147,541	134,090	-9.1%		
Sep	147,984	147,200	-0.5%		
Oct	142,549	139,644	-2.0%		
Nov	150,934	174,474	15.6%		
Dec	127,097	130,559	2.7%		
Total	2,039,352	2,030,841	-0.4%	1,354,665	11.6%

2021 Budget	2,100,000
% of Budget Received ---->	64.5%
% of Months Collected ---->	50.0%

	Mass Transit Sales Tax (1st Qtr)				
	2019	2020	% Chg	2021	% Chg
Jan	169,712	172,361	1.6%	185,005	7.3%
Feb	221,075	278,731	26.1%	271,872	-2.5%
Mar	224,659	264,831	17.9%	214,644	-19.0%
Apr	232,705	220,096	-5.4%	244,919	11.3%
May	240,647	187,770	-22.0%	300,056	59.8%
Jun	129,681	111,531	-14.0%	173,378	55.5%
Jul	128,288	126,823	-1.1%		
Aug	192,131	175,009	-8.9%		
Sep	183,239	193,565	5.6%		
Oct	169,761	167,807	-1.2%		
Nov	165,893	197,963	19.3%		
Dec	160,748	158,991	-1.1%		
Total	2,218,539	2,255,479	1.7%	1,389,874	12.5%

2021 Budget	2,150,000
% of Budget Received ---->	64.6%
% of Months Collected ---->	50.0%

	Additional Mass Transit (2nd Qtr)				
	2019	2020	% Chg	2021	% Chg
Jan	344,479	357,328	3.7%	420,381	17.6%
Feb	565,817	680,189	20.2%	646,558	-4.9%
Mar	616,598	710,303	15.2%	555,780	-21.8%
Apr	593,661	619,753	4.4%	647,347	4.5%
May	680,370	465,735	-31.5%	765,446	64.4%
Jun	234,489	198,336	-15.4%	350,347	76.6%
Jul	261,728	227,946	-12.9%		
Aug	368,617	335,816	-8.9%		
Sep	369,786	367,509	-0.6%		
Oct	349,496	348,697	-0.2%		
Nov	377,230	436,076	15.6%		
Dec	319,126	326,206	2.2%		
Total	5,081,396	5,073,894	-0.1%	3,385,860	11.7%

2021 Budget	4,750,000
% of Budget Received ---->	71.3%
% of Months Collected ---->	50.0%

	County Transportation (3rd Qtr)				
	2019	2020	% Chg	2021	% Chg
Jan	344,343	357,300	3.8%	420,445	17.7%
Feb	566,061	680,204	20.2%	646,755	-4.9%
Mar	616,629	710,329	15.2%	555,803	-21.8%
Apr	593,540	620,132	4.5%	647,357	4.4%
May	680,340	465,802	-31.5%	766,372	64.5%
Jun	234,506	198,361	-15.4%	350,698	76.8%
Jul	261,651	228,063	-12.8%		
Aug	368,747	336,168	-8.8%		
Sep	369,766	367,514	-0.6%		
Oct	349,495	348,728	-0.2%		
Nov	377,227	436,126	15.6%		
Dec	319,198	326,192	2.2%		
Total	5,081,503	5,074,919	-0.1%	3,387,430	11.7%

2021 Budget	4,800,000
% of Budget Received ---->	70.6%
% of Months Collected ---->	50.0%

	County Public Transit (5th Qtr)				
	2019	2020	% Chg	2021	% Chg
Jan	-	286,410		338,776	18.3%
Feb	-	545,415		517,484	-5.1%
Mar	-	568,997		446,437	-21.5%
Apr	-	500,170		523,116	4.6%
May	-	375,025		618,568	64.9%
Jun	-	112,605		282,772	151.1%
Jul	-	128,120			
Aug	-	270,838			
Sep	281,636	294,967	4.7%		
Oct	276,920	280,086	1.1%		
Nov	281,920	350,826	24.4%		
Dec	250,394	261,525	4.4%		
Total	1,090,870	3,974,984	264.4%	2,727,153	14.2%

2021 Budget	3,750,000
% of Budget Received ---->	72.7%
% of Months Collected ---->	50.0%

	Cnty Option Hwy Public Transportation (A1) Distric					Cnty Option Hwy Public Transportation (A2) Loca					Cnty Option Hwy Public Transportation (A3) Count						
	2019	2020	% Chg	2021	% Chg	2019	2020	% Chg	2021	% Chg	2019	2020	% Chg	2021	% Chg		
Jan	-	57,441		61,627	7.3%	-	54,745		62,702	14.5%	334,791	92,088	-72.5%	111,653	21.2%		
Feb	-	92,218		89,726	-2.7%	-	79,477		80,485	1.3%	563,132	167,644	-70.2%	163,248	-2.6%		
Mar	-	87,507		71,226	-18.6%	-	70,507		62,775	-11.0%	609,566	165,590	-72.8%	134,742	-18.6%		
Apr	-	73,366		81,558	11.2%	-	57,624		68,115	18.2%	590,206	141,413	-76.0%	152,566	7.9%		
May	-	62,555		99,811	59.6%	-	59,549		87,909	47.6%	676,901	116,777	-82.7%	185,077	58.5%		
Jun	-	37,337		57,955	55.2%	-	41,257		61,629	49.4%	237,702	55,823	-76.5%	93,794	68.0%		
Jul	-	42,217		-		-	46,450		-		255,322	67,237	-73.7%	-			
Aug	-	58,972		-		-	61,693		-		344,074	96,182	-72.0%	-			
Sep	59,073	64,231	8.7%	-		55,312	61,445	11.1%	-		108,053	100,162	-7.3%	-			
Oct	56,283	55,630	-1.2%	-		53,358	56,073	5.1%	-		95,023	95,341	0.3%	-			
Nov	54,286	65,877	21.4%	-		56,837	68,532	20.6%	-		121,488	119,784	-1.4%	-			
Dec	53,021	52,890	-0.2%	-		50,931	53,093	4.2%	-		88,621	87,339	-1.4%	-			
Total	222,663	750,241	236.9%	461,902	12.5%	216,437	710,445	228.2%	423,616	16.6%	4,024,878	1,305,379	-67.6%	841,079	13.8%		
2021 Budget					775,000	2021 Budget					775,000	2021 Budget					1,300,000
% of Budget Received --->					59.6%	% of Budget Received --->					54.7%	% of Budget Received --->					64.7%
% of Months Collected ---->>					50.0%	% of Months Collected ---->>					50.0%	% of Months Collected ---->>					50.0%

TRANSIT & TRANSPORTATION SALES TAXES BY YEAR:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr		5th Qtr			
	Mass Transit	Add Mass Trans	Transportation	(A1) District	(A2) Local	(A3) County	Cnty Transit	Combined	% Δ
2010	1,190,062							1,190,062	
2011	1,280,725							1,280,725	7.6%
2012	1,363,434							1,363,434	6.5%
2013	1,585,039							1,585,039	16.3%
2014	1,672,291							1,672,291	5.5%
2015	1,863,896							1,863,896	11.5%
2016	1,981,989	-	-	-	-	-	-	1,981,989	6.3%
2017	2,077,060	1,994,404	1,994,462	-	-	-	-	6,065,926	206.1%
2018	2,158,693	4,735,546	4,735,543	-	-	284,468	-	11,914,250	96.4%
2019	2,218,539	5,081,396	5,081,503	222,663	216,437	4,024,878	1,090,870	17,936,286	50.5%
2020	2,255,479	5,073,894	5,074,919	750,241	710,445	1,305,379	3,974,984	19,145,340	6.7%
2021	1,389,874	3,385,860	3,387,430	461,902	423,616	841,079	2,727,153	12,616,915	68.9%
2021	2,150,000	4,750,000	4,800,000	775,000	775,000	1,300,000	3,750,000	18,300,000	-4.4%
2022	2,323,143	5,226,110	5,227,166	772,748	731,758	1,344,540	4,094,234	19,719,701	7.8%
2023	2,392,838	5,382,894	5,383,981	795,931	753,711	1,384,876	4,217,061	20,311,292	3.0%
2024	2,464,623	5,544,381	5,545,501	819,809	776,322	1,426,423	4,343,573	20,920,630	3.0%
2025	2,538,561	5,710,712	5,711,866	844,403	799,612	1,469,215	4,473,880	21,548,249	3.0%

YTD Actuals 12,616,915 68.9% percentage of budget  
 Budget 18,300,000 -4.4%  
 Estimated 19,719,701 7.8%  
 Estimated 20,311,292 3.0%  
 Estimated 20,920,630 3.0%  
 Estimated 21,548,249 3.0%

0.41666667  
  
0.41666667

**SUMMIT COUNTY BUDGET REPORT**

For the Period: 5/31/2021

Percent of Year Elapsed: 41.7%

Number of Pay Periods Reported: 7 of 26 (26.9%)

	All Operating Funds					Prior Year Comparison		
	YTD Actual	Budgeted Expenditures	% Budget Expended	Unexpended Budget	Current Year Estimate	YTD Actual	Budgeted Expenditures	% Budget Expended
<b>REVENUES</b>								
Taxes	7,203,298	35,806,408	20.1%	28,603,110	35,806,408	4,826,564	35,466,746	13.6%
Licenses & Permits	1,399,544	2,233,500	62.7%	833,956	2,233,500	719,899	2,382,500	30.2%
Intergovernmental	2,489,467	10,288,322	24.2%	7,798,855	10,288,322	2,935,006	16,331,247	18.0%
Fees	2,624,518	6,353,190	41.3%	3,728,672	6,353,190	1,989,921	6,967,580	28.6%
Fines	264,311	722,500	36.6%	458,189	722,500	299,805	834,000	35.9%
Miscellaneous	87,031	918,000	9.5%	830,969	918,000	62,594	1,518,000	4.1%
	-	-		-	-	-	-	
Contributions	311,984	1,235,600	25.2%	923,616	1,235,600	150,798	1,647,530	9.2%
	-	-		-	-	-	-	
<b>Total Revenues</b>	<b>14,380,154</b>	<b>57,557,520</b>	<b>25.0%</b>	<b>43,177,366</b>	<b>57,557,520</b>	<b>10,984,587</b>	<b>65,147,603</b>	<b>16.9%</b>

**EXPENSES****General Government**

County Council	124,854	364,600	34.2%	239,746	364,600	147,823	365,300	40.5%
Administration	292,438	686,260	42.6%	393,822	686,260	327,192	757,760	43.2%
Economic Development	63,534	339,450	18.7%	275,916	339,450	70,586	254,200	27.8%
Financial Services	240,726	710,900	33.9%	470,174	710,900	233,396	684,740	34.1%
Public Engagement	102,997	264,171	39.0%	161,174	264,171	78,366	316,951	24.7%
Public Defender	130,242	327,000	39.8%	196,758	327,000	132,506	385,400	34.4%
Auditor	87,386	384,600	22.7%	297,214	384,600	100,422	377,980	26.6%
Clerk	125,555	363,150	34.6%	237,595	363,150	155,571	385,850	40.3%
Elections	19,746	98,075	20.1%	78,329	98,075	73,454	252,350	29.1%
Treasurer	125,305	364,500	34.4%	239,195	364,500	130,860	380,451	34.4%
Motor Vehicle	91,720	264,900	34.6%	173,180	264,900	99,906	262,100	38.1%
Recorder	262,902	836,355	31.4%	573,453	836,355	248,634	702,895	35.4%
Attorney	779,296	2,297,194	33.9%	1,517,898	2,297,194	888,984	2,301,725	38.6%
Assessor	333,696	1,020,745	32.7%	687,049	1,020,745	408,760	1,032,995	39.6%
Justice Court	178,111	538,600	33.1%	360,489	538,600	191,569	552,400	34.7%
Community Development	177,980	534,800	33.3%	356,820	534,800	191,018	526,215	36.3%
Planning	358,030	1,365,500	26.2%	1,007,470	1,365,500	422,972	1,173,360	36.0%
Building Inspection	387,013	1,110,900	34.8%	723,887	1,110,900	421,210	1,155,000	36.5%

<b>Total General Government</b>	<b>3,881,530</b>	<b>11,871,700</b>	<b>32.7%</b>	<b>7,990,170</b>	<b>11,871,700</b>	<b>4,323,230</b>	<b>11,867,672</b>	<b>36.4%</b>
---------------------------------	------------------	-------------------	--------------	------------------	-------------------	------------------	-------------------	--------------

**Public Safety**

Law Enforcement								
Sheriff Administration	496,373	1,214,850	40.9%	718,477	1,214,850	426,748	1,222,950	34.9%
Patrol	1,313,616	4,100,074	32.0%	2,786,458	4,100,074	1,314,085	4,185,150	31.4%
School Resources	151,633	483,700	31.3%	332,067	483,700	97,530	503,100	19.4%
Criminal Investigations	589,795	1,364,100	43.2%	774,305	1,364,100	589,359	1,347,600	43.7%
Major Crimes	1,714	-		(1,714)	-	(8,234)	-	
JRI/Probation & Parole	29,742	400,250	7.4%	370,508	400,250	7,078	269,050	2.6%
Event Security	42,231	133,700	31.6%	91,469	133,700	49,480	247,500	20.0%
Reserves	4,884	80,500	6.1%	75,616	80,500	13,628	78,500	17.4%
Compliance Services	25,043	324,000	7.7%	298,957	324,000	40,561	165,000	24.6%
<b>Sub-total Law Enforcement</b>	<b>2,655,030</b>	<b>8,101,174</b>	<b>32.8%</b>	<b>5,446,144</b>	<b>8,101,174</b>	<b>2,530,237</b>	<b>8,018,850</b>	<b>31.6%</b>

Corrections	1,055,256	3,645,364	28.9%	2,590,108	3,645,364	1,215,457	3,611,314	33.7%
Jail Kitchen	108,275	462,050	23.4%	353,775	462,050	122,645	487,350	25.2%
Court Services	411,495	1,211,200	34.0%	799,705	1,211,200	439,913	1,228,000	35.8%
Communications	544,626	1,845,600	29.5%	1,300,974	1,845,600	585,209	1,857,600	31.5%
E-911	77,980	508,500	15.3%	430,520	508,500	81,818	500,500	16.3%
Search & Rescue	84,388	196,900	42.9%	112,512	196,900	78,449	210,300	37.3%
Animal Control	152,951	560,300	27.3%	407,349	560,300	233,353	597,580	39.0%
Emergency Services	64,144	136,200	47.1%	72,056	136,200	47,956	124,600	38.5%
Fire Warden	5,015	47,894	10.5%	42,879	47,894	694	65,894	1.1%
No Summit Ambulance	-	401,343	0.0%	401,343	401,343	-	401,343	0.0%
So Summit Ambulance	-	387,163	0.0%	387,163	387,163	-	391,163	0.0%
Park City Ambulance	513,544	2,025,190	25.4%	1,511,646	2,025,190	510,439	2,025,190	25.2%
<b>Total Public Safety</b>	<b>5,672,704</b>	<b>19,528,878</b>	<b>29.0%</b>	<b>13,856,174</b>	<b>19,528,878</b>	<b>5,846,170</b>	<b>19,519,684</b>	<b>30.0%</b>
<b>Public Works</b>								
Public Works Admin & Shop	499,261	1,001,550	49.8%	502,289	1,001,550	423,622	1,029,270	41.2%
Class B Roads	165,132	1,412,000	11.7%	1,246,868	1,412,000	72,512	1,808,100	4.0%
County Roads	535,794	1,750,200	30.6%	1,214,406	1,750,200	568,801	1,919,000	29.6%
Storm Water	15,102	143,300	10.5%	128,198	143,300	13,241	161,500	8.2%
Weed Control	53,925	460,400	11.7%	406,475	460,400	75,153	530,600	14.2%
Engineering	396,299	1,138,625	34.8%	742,326	1,138,625	382,732	1,246,125	30.7%
Transportation	-	-		-	-	1,305	229,400	0.6%
Waste Collection	1,232,052	2,979,564	41.4%	1,747,512	2,979,564	876,185	2,988,181	29.3%
<b>Total Public Works</b>	<b>2,897,566</b>	<b>8,885,639</b>	<b>32.6%</b>	<b>5,988,073</b>	<b>8,885,639</b>	<b>2,413,551</b>	<b>9,912,176</b>	<b>24.3%</b>

**Government Services**

Risk Management	13,711	627,300	2.2%	613,589	627,300	490,561	720,385	68.1%
Information Technology	649,986	1,472,312	44.1%	822,326	1,472,312	648,795	1,632,212	39.7%
Personnel	205,716	493,251	41.7%	287,535	493,251	192,175	553,451	34.7%
<b>Facilities</b>								
Coalville Area	238,803	737,000	32.4%	498,197	737,000	244,418	757,800	32.3%
Kimball Junction	48,105	245,800	19.6%	197,695	245,800	56,048	240,450	23.3%
Kamas Area	47,790	183,700	26.0%	135,910	183,700	57,376	191,302	30.0%
Public Works/Animal Shelter	43,233	215,500	20.1%	172,267	215,500	43,259	204,100	21.2%
Public Safety Complex	169,737	501,600	33.8%	331,863	501,600	132,203	503,450	26.3%
Parks & Grounds	78,077	328,050	23.8%	249,973	328,050	84,840	274,700	30.9%
Fleet Services	2,850	15,000	19.0%	12,150	15,000	5,161	21,000	24.6%
Quinn's Health Building	49,910	446,950	11.2%	397,040	446,950	50,161	453,850	11.1%
Sub-total Facilities	678,505	2,673,600	25.4%	1,995,095	2,673,600	673,465	2,646,652	25.4%
County Fair	42,850	427,000	10.0%	384,150	427,000	87,589	465,120	18.8%
State Fair	-	-	-	-	-	-	-	-
No Summit Youth Recreation	-	10,000	0.0%	10,000	10,000	-	15,000	0.0%
So Summit Youth Recreation	-	10,000	0.0%	10,000	10,000	-	15,000	0.0%
Basin Youth Recreation	-	-	-	-	-	-	-	-
Library	493,549	1,457,642	33.9%	964,093	1,457,642	560,576	1,622,297	34.6%
History	31,362	99,550	31.5%	68,188	99,550	34,485	142,000	24.3%
Ag & Extension	-	178,435	0.0%	178,435	178,435	572	180,335	0.3%
<b>Total Government Services</b>	<b>2,115,678</b>	<b>7,449,090</b>	<b>28.4%</b>	<b>5,333,412</b>	<b>7,449,090</b>	<b>2,688,218</b>	<b>7,992,452</b>	<b>33.6%</b>

**Public Health**

Public Health Administration	183,670	528,400	34.8%	344,730	528,400	209,282	520,500	40.2%
General Health	629,909	2,382,458	26.4%	1,752,549	2,382,458	623,545	2,202,866	28.3%
Environmental Health	246,639	728,878	33.8%	482,239	728,878	264,739	796,508	33.2%
PEHP/Pan Flu	92,042	235,850	39.0%	143,808	235,850	61,355	174,043	35.3%
Early Intervention	182,957	588,815	31.1%	405,858	588,815	216,621	694,365	31.2%
Mental Health	373,094	1,402,190	26.6%	1,029,096	1,402,190	473,807	3,090,271	15.3%
Prevention Center	160,335	888,316	18.0%	727,981	888,316	356,754	1,886,098	18.9%
Sustainability	63,534	181,310	35.0%	117,776	181,310	70,586	254,200	27.8%
<b>Total Public Health</b>	<b>1,932,180</b>	<b>6,936,217</b>	<b>27.9%</b>	<b>5,004,037</b>	<b>6,936,217</b>	<b>2,276,689</b>	<b>9,618,851</b>	<b>23.7%</b>



**Other Departments**

Television	34,934	114,000	30.6%	79,066	114,000	43,279	186,000	23.3%
Non-Departmental	111,488	544,000	20.5%	432,512	544,000	153,555	544,000	28.2%
Contributions	50,153	279,300	18.0%	229,147	279,300	78,952	1,073,166	7.4%
To Other Funds	-	516,100	0.0%	516,100	516,100	-	150,000	0.0%
Miscellaneous	119,780	1,432,600	8.4%	1,312,820	1,432,600	91,571	495,100	18.5%
<b>Total Other Departments</b>	<b>316,356</b>	<b>2,886,000</b>	<b>11.0%</b>	<b>2,569,644</b>	<b>2,886,000</b>	<b>367,356</b>	<b>2,448,266</b>	<b>15.0%</b>
<b>Total Expenses</b>	<b>16,816,013</b>	<b>57,557,524</b>	<b>29.2%</b>	<b>40,741,511</b>	<b>57,557,524</b>	<b>17,915,213</b>	<b>61,359,101</b>	<b>29.2%</b>
<b>Revenues LESS Expenses</b>	<b>(2,435,860)</b>	<b>(4)</b>		<b>2,435,856</b>	<b>(4)</b>	<b>(6,930,626)</b>	<b>3,788,502</b>	