

STAFF REPORT

TO: Summit County Council
FROM: Matt Leavitt – Summit County Financial Officer
DATE: December 1, 2022
SUBJECT: Public hearings regarding the 2022 budget amendments and the 2023 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 Interim County Manager reviewed the committee's recommendations and met with certain departments during the months of September and October. The Interim Manager made revisions according to departmental appeals and presented a recommended budget to the County Council at the October 14th Council meeting.

During the month of November the Council took the opportunity to meet with specific departments in order to address recommendations to the 2023 Summit County budget that were (a) significant increases within a departmental budget, (b) requests for additional employees, and (c) capital improvements, and Council priorities.

COUNCIL REQUIRED ACTION:

Hold a public hearing and approve the 2022 amended and 2023 proposed budgets. Budget resolution 2022-28 amending the 2022 budget and resolution 2022-29 adopting the 2023 budget are attached to the staff report.

SUMMARY INFORMATION:

2022 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. Motor Vehicle – adjusting for benefits selected by employees during the enrollment period for 2022 were different than what was different from prior years;

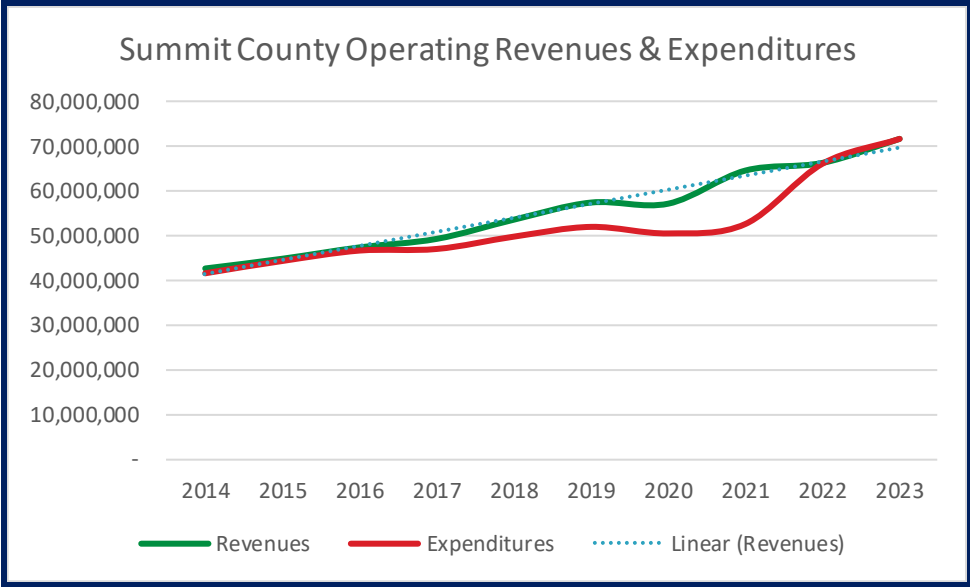
- ii. Public Safety – adjustments are proposed in different divisions in order to utilize current year savings from vacant employee positions in order to purchase necessary equipment requested in subsequent (2023) budget period:
 - a. Public Safety Admin;
 - b. Patrol
 - c. School Resource
 - d. Criminal Investigations
 - e. SWAT
 - f. JRI
 - g. Corrections
- iii. Public Works Administration – adjustment to accommodate the retirement of Administrator;
- iv. Engineering – adjustments for salaries and benefits;
- v. Transportation – department that had no budget programmed for 2022;
- vi. Personnel – adjustment related to floater position in addition to employee recognition.

Additional information regarding budget amendments will be presented to the Council at the December 14th public hearing.

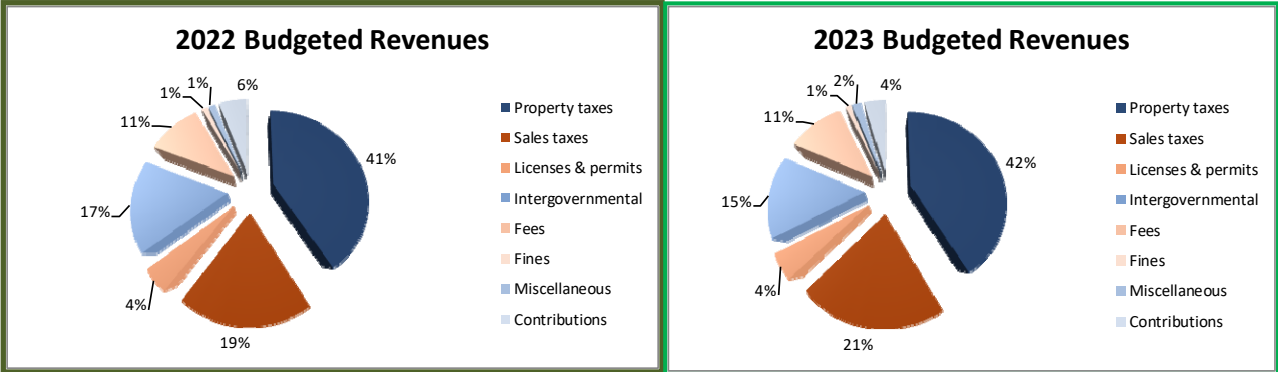
2023 Budget:

Revenues

The proposed 2023 Summit County budget is \$70.2 million – an increase of 6.1 percent. The percentage increase over the 2022 amended County budget is maintaining the linear growth consistent with historical revenues. The period between 2020-2021 the County anticipated reduced available resources due to the COVID-19 pandemic and subsequent local economic downturn. However, revenues have continued to be received by the County and allow for the organization to return services levels to pre-pandemic expectations.



The following two graphs show the changes in resources to fund County programs and services. In 2022 the County’s available resources consisted more of property tax revenues (41 percent) compared to 2023 (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. For the 2023 budget the County is projecting the use of \$1.9 million in fund balances to balance the budget. This is the planned strategic draw-down of fund balances accumulated because of savings between 2020 and 2021, delaying planned Truth in Taxation discussions.



Expenditures:

The 2023 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 2023 budget that focuses on

- a) Improvements in transportation and traffic patterns within the County, including regional transit opportunities;
- b) Addressing housing capacity and affordability issues;
- c) Being appropriate stewards of the environment and improving quality of life beyond just the local community.

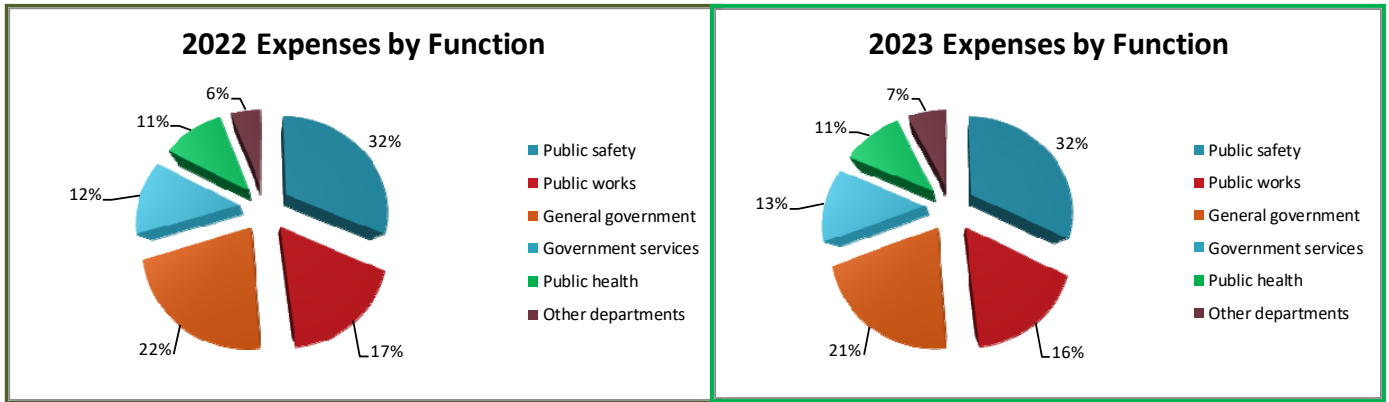
The 2023 budget contemplates the addition of 7.5 full time employees. Positions being added to the official Chart of Positions include the following:

- o Permit Technician to Planning & Zoning;
- o Entry level Engineer to Engineering;
- o GIS Specialist to Information Technology;
- o Landscape Technician to Facilities;
- o Floater position to Personnel;
- o MRC Coordinator in PHEP;
- o Econ Development & Housing Coordinator in Economic Development
- o Change Assessing Technician position in Assessor's Office from part-time to full-time.

Two time-limited positions are also being proposed in the 2023 budget. First, the communications & public engagement department is adding a time-limited communications coordinator position that is supported by American Rescue Plan Act (ARPA). Previously the related services were performed by an outside contractor. After further analysis it has been determined that the hourly rate paid to the outside contractor far exceeded what would be paid to a full-time employee. ARPA funds are required to be spent before July 1, 2024 and the contract for this position will have that termination date. The second time limited position is in the public lands fund and is supported by grants received by the program and the position will be dedicated to supporting the public lands function and not related to County operations.

The County continues to maintain and improve County roadways; extend the State Road 32 trail between Marion and Kamas City; and create an infrastructure for the Lower Silver Creek Village County Campus. The County is also in the beginning phases of construction on the Highway 40 corridor facility.

County budgeted expenditures by function, compared to those budgeted in 2022 are reflected in the following graphs. These graphs demonstrate the emphasis of priorities of County government for the upcoming (2023) year. In the preparation of the 2023 budget emphasis has been placed on maintaining service levels expected by the public and the recruitment and retention of County personnel.



The public safety function of government includes the elected County Sheriff and divisions which include administration, law enforcement, corrections, dispatch and emergency medical services, among others. Public safety is inherent to local government services and the safety and welfare of the citizens of Summit County is paramount. Public safety represents 32 percent of the County operating budget. The budget reflects an increase of 1.8 percent (from \$20.9 million to \$21.3 million) increase in public safety expenditures. The increase also reflects a \$2.0 million reduction in EMS funding, both associated revenues and equal expenditures, due to current interlocal agreement with Park City Fire Special Service District for EMS services.

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 2023 reflects an increase of 5.7 percent (\$634 thousand) for public works.

General government function of services are primarily elected officials as well as the community development department. Compared to the overall County operations the budget for general government increase 3.7 percent (\$543 thousand).

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 8.3 percent for 2023 (increase of \$693 thousand).

Public health expenditures are budgeted to increase from \$7.5 million to \$7.9 million, or 4.4 percent. While 53.6 percent of public health services is funded by grants from State and Federal sources, an additional 6.0 percent funded by fee related revenues, the remaining 40.4 percent is supported by property taxes. Public health has its own tax levy within the county-wide property tax.

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 2023 County budget.

The most notable change in the 2023 County budget is a significant increase in capital improvements. The 2023 capital improvement budget is \$74.4 million; however, it is not expected that all projects will be completed in 2023 and the County is anticipating that a portion will be rolled over into subsequent years. Factors that may impact the completion of projects include the availability of materials and contractors available to perform the services.

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.

In 2020 Summit County voters overwhelmingly approved a \$50 million open space bond. The entirety of those funds is included in the 2023 budget with the expectation that not all of those funds will be spent but giving the Council and Open Space Advisory Committee (OSAC) the leeway to utilize those funds as opportunities become available.

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

STAFF RECOMMENDATIONS:

Staff recommends that the Council adopt the resolution amending the 2022 amended budget and the resolution adopting the 2023 budget at the December 14th Council meeting.

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

WHEREAS, pursuant to UCA §17-36-22 and §17-36-23, on December 7, 2022 and December 14, 2022, 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 2022 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 2022 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 2022 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 14th day of December, 2022.

COUNTY COUNCIL
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

By:

Christopher F. Robinson, Chair

Evelyn Furse
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

EXHIBIT A

RESOLUTION 2022-29

**A BUDGET RESOLUTION OF THE SUMMIT COUNTY COUNCIL
2023 BUDGETS**

WHEREAS, pursuant to UCA §17-36-13 and §17B-1-610, on December 7, 2022 and December 14, 2022, 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 2023 budgets: County General Fund, Municipal Fund, Assessing and Collecting, Health, Open Space Capital, 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, and the Echo Sewer Special Service District; 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, 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, and the Echo Sewer Special Service District;

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 2023 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, and the Echo Sewer Special Service District.

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this 14th day of December, 2022.

COUNTY COUNCIL
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

By: _____
Christopher F. Robinson, Chair

Evelyn Furse
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

EXHIBIT B

COUNCIL PRESENTED

SUMMIT COUNTY 2023 BUDGET
BY DEPARTMENT

<u>ACTUALS</u>			BUDGET	REQUESTED	COMMITTEE	MANAGER	COUNCIL
<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>



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 recommendations 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 2019 - 2021. The budget for 2022 and the 2023 budget recommendations at different levels are also presented.

COUNCIL PRESENTED

	<u>ACTUALS</u>		<u>2021</u>	BUDGET <u>2022</u>	REQUESTED <u>2023</u>	COMMITTEE <u>2023</u>	MANAGER <u>2023</u>	COUNCIL <u>2023</u>
	<u>2019</u>	<u>2020</u>						
OPERATING FUNDS:								
<u>Consisting of the general, municipal services, and assessing & collecting funds</u>								
REVENUES								
Taxes								
Property Taxes	21,142,809	21,399,141	22,003,910	25,252,141	27,967,133	27,967,133	27,794,976	27,794,976
Fee-In-Lieu (Motor Vehicle)	721,115	612,368	706,124	650,067	659,100	659,100	659,100	659,100
Redemptions	1,493,622	1,885,137	1,538,969	1,403,940	1,404,000	1,404,000	1,404,000	1,404,000
Sales Tax - Municipal	7,624,104	8,082,922	9,783,698	8,400,000	9,750,000	9,750,000	9,750,000	9,750,000
Sales Tax - General	3,921,595	4,016,165	4,902,384	4,300,000	5,200,000	5,200,000	5,200,000	5,200,000
Licenses & Permits	2,866,480	2,097,443	4,228,100	2,796,000	3,235,500	3,235,500	3,235,500	3,235,500
Intergovernmental	9,150,340	8,897,378	9,686,198	11,055,380	10,649,548	10,649,548	10,649,548	10,649,548
Fees	7,136,487	7,300,852	9,430,600	7,027,750	5,870,120	5,935,120	7,990,070	5,935,070
Fines	847,809	749,474	777,462	718,000	722,500	722,500	722,500	722,500
Miscellaneous	880,543	439,219	338,208	917,998	981,000	1,231,000	1,231,000	1,481,000
Contributions	1,732,972	1,783,198	1,246,664	3,856,765	1,572,545	1,472,695	3,099,535	3,434,175
Total Revenues	57,517,877	57,263,299	64,642,317	66,378,041	68,011,446	68,226,596	71,736,229	70,265,869

COUNCIL PRESENTED

	<u>ACTUALS</u>			<u>BUDGET</u> <u>2022</u>	<u>REQUESTED</u> <u>2023</u>	<u>COMMITTEE</u> <u>2023</u>	<u>MANAGER</u> <u>2023</u>	<u>COUNCIL</u> <u>2023</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>					
0.058570996								
EXPENDITURES								
General Government								
Council	335,351	293,696	366,053	403,300	449,750	421,700	419,700	419,700
Administration	1,057,375	766,264	806,167	1,003,655	1,036,510	966,810	954,810	955,310
Economic Development	209,763	242,574	292,146	508,571	853,355	722,350	877,620	877,620
Financial Administration	106,897	579,080	695,981	836,777	923,075	918,075	903,075	903,075
Public Engagement	-	224,625	301,362	343,069	420,900	477,744	470,740	470,740
Public Lands				584,500	-	-	40,050	40,050
<i>Sub-Total Administration</i>	<i>1,709,386</i>	<i>2,106,239</i>	<i>2,461,709</i>	<i>3,679,872</i>	<i>3,683,590</i>	<i>3,506,679</i>	<i>3,665,995</i>	<i>3,666,495</i>
Auditor	306,051	183,502	244,416	410,371	419,931	283,230	280,630	341,130
Clerk	356,010	362,281	361,111	420,784	565,070	435,825	435,825	435,825
Elections	61,841	202,016	147,198	252,525	153,095	151,455	152,700	152,700
Treasurer	386,992	361,370	371,506	394,300	457,583	457,583	452,700	452,700
Recorder	695,116	724,059	768,229	827,135	1,103,760	1,068,260	1,068,260	1,068,260
Attorney	2,066,547	2,370,314	2,335,691	2,700,613	2,854,222	2,698,921	2,636,421	2,785,171
Assessor	988,439	963,413	960,069	1,097,660	1,320,035	1,238,725	1,178,725	1,218,725
Motor Vehicle	254,372	259,125	275,101	284,800	303,400	303,300	303,300	303,300
Justice Court	541,031	513,276	524,197	578,940	593,510	592,010	592,010	592,010
Public Defender	304,276	324,119	298,205	327,960	366,112	366,112	366,112	366,112
Community Devlpmt	508,281	505,561	521,810	713,964	623,000	615,500	622,000	622,000
Planning & Zoning	1,079,787	1,080,231	1,175,823	1,400,120	1,560,800	1,544,800	1,544,800	1,544,800
Building Inspection	1,085,012	1,089,571	1,107,022	1,352,850	1,762,700	1,459,450	1,494,450	1,436,450
<i>Sub-Total Community Devlpmt</i>	<i>2,673,080</i>	<i>2,675,363</i>	<i>2,804,655</i>	<i>3,466,934</i>	<i>3,946,500</i>	<i>3,619,750</i>	<i>3,661,250</i>	<i>3,603,250</i>
Total General Government	10,343,140	11,045,076	11,552,087	14,441,894	15,766,808	14,721,850	14,793,928	14,985,678
	4.55%	6.79%	4.59%	30.75%	9.17%	1.94%	2.44%	3.77%
Public Safety								
Administration	1,047,099	1,256,719	1,289,613	1,315,600	1,498,700	1,493,600	1,467,600	1,447,300
Patrol	3,797,849	3,795,720	3,828,882	4,260,280	5,778,795	4,907,828	4,822,830	4,822,830
Special Ops/School Resource	349,355	327,944	499,251	517,590	644,680	635,700	618,200	618,200
Criminal Investigations	945,239	1,630,950	1,513,591	1,428,985	1,420,186	1,392,185	1,376,650	1,377,650
Major Crimes Unit/SWAT	852,500	774	(1,046)	50,000	300,000	126,001	76,001	76,001
JRI/Probation & Parole	95,709	42,085	385,766	414,880	472,882	472,882	466,950	483,950
Event Security/Special Events/Forest	79,564	32,498	168,927	337,500	445,800	413,800	413,800	413,800
Restricted Reserves	83,990	33,116	21,946	86,460	222,000	108,000	108,000	108,000
Compliance Services	77,219	1,669	53,766	126,500	126,500	126,500	126,500	126,500
<i>Sub-Total Law Enforcement</i>	<i>7,328,524</i>	<i>7,121,476</i>	<i>7,760,696</i>	<i>8,537,795</i>	<i>10,909,543</i>	<i>9,676,496</i>	<i>9,476,531</i>	<i>9,474,231</i>

COUNCIL PRESENTED

	<u>ACTUALS</u>			BUDGET	REQUESTED	COMMITTEE	MANAGER	COUNCIL
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
Corrections	3,417,174	3,275,918	3,235,382	3,596,260	4,153,713	3,961,756	3,909,260	3,916,260
Jail Kitchen	477,013	308,558	396,906	508,050	698,380	529,100	529,100	529,100
Court Security	1,184,450	1,202,308	1,237,726	1,303,200	1,424,600	1,422,300	1,418,300	1,428,300
Communications	1,757,494	1,557,448	1,563,553	2,034,970	2,249,250	2,249,250	2,239,250	2,239,250
E-911	297,644	197,472	242,571	564,300	532,265	406,065	406,065	406,065
Search & Rescue	142,811	231,252	228,731	264,350	266,225	266,232	259,032	272,032
<i>Sub-Total Elected Sheriff</i>	14,605,110	13,894,431	14,665,564	16,808,925	20,233,975	18,511,199	18,237,538	18,265,238
Animal Control	525,001	526,272	514,048	616,030	642,900	656,400	656,400	652,900
No Summit Ambulance	6,000	6,000	-	631,623	906,000	906,000	906,000	993,500
So Summit Ambulance	8,000	8,000	-	617,443	904,000	904,000	904,000	993,500
PC Ambulance	2,046,000	2,074,476	2,085,190	2,025,190	-	-	2,250,000	93,500
East-Side Ambulance	781,000	791,778	788,506	-	-	-	-	-
Emergency Services	121,940	109,198	152,072	142,555	294,085	191,695	189,695	189,695
Fire Warden	32,950	36,968	36,815	107,434	169,384	146,050	137,050	136,850
Total Public Safety	18,126,001	17,447,123	18,242,195	20,949,200	23,150,345	21,315,344	23,280,683	21,325,183
	6.16%	-3.75%	4.56%	20.07%	10.51%	1.75%	11.13%	1.79%
Public Works								
Administration & Shop	1,261,506	1,139,549	1,275,208	1,182,530	1,234,150	1,234,150	1,234,150	1,217,750
Class B Roads	1,324,462	1,164,757	1,159,761	1,745,500	1,912,000	1,912,000	1,912,000	1,912,000
County Roads	2,134,937	1,734,859	1,912,927	2,167,500	2,336,100	2,293,100	2,293,100	2,493,100
Storm Water Management	116,466	76,757	149,500	413,905	385,012	395,862	389,510	389,510
Weed Control	443,051	441,436	575,407	824,980	746,900	732,600	732,600	736,600
Engineering	932,960	1,100,931	1,051,228	853,009	1,167,890	1,004,612	1,004,610	1,004,610
Transportation	12,970	5,926	-	20,000	-	-	-	-
<i>Sub-Total Public Works</i>	6,226,353	5,664,214	6,124,030	7,207,424	7,782,052	7,572,324	7,565,970	7,753,570
Waste Collection	3,313,223	2,983,595	3,821,759	3,869,250	4,045,000	3,958,000	3,958,000	3,958,000
Total Public Works	9,539,576	8,647,810	9,945,789	11,076,674	11,827,052	11,530,324	11,523,970	11,711,570
	7.46%	-9.35%	15.01%	28.09%	6.77%	4.10%	4.04%	5.73%

COUNCIL PRESENTED

	<u>ACTUALS</u>			<u>BUDGET</u>	<u>REQUESTED</u>	<u>COMMITTEE</u>	<u>MANAGER</u>	<u>COUNCIL</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
Government Services								
Risk Management	560,498	643,603	649,964	666,800	764,800	729,300	729,300	729,300
Information Technology	1,380,919	1,409,316	1,506,063	1,794,173	2,777,033	1,909,498	1,897,700	1,982,700
Personnel	498,037	476,919	585,038	524,651	682,450	645,450	637,250	637,250
Coalville Area	603,927	666,990	663,852	808,598	1,265,650	971,100	966,100	983,100
Kimball Junction Area	174,878	148,978	154,633	243,300	347,100	254,700	251,700	251,700
Kamas Area	226,742	136,623	138,877	196,151	262,800	203,800	203,800	203,800
Public Works/Animal Shelter	106,401	96,746	173,325	191,750	196,100	165,100	169,100	169,100
Justice Complex	604,700	425,900	508,327	623,100	663,000	567,000	562,500	562,500
County Health Center	170,052	130,610	136,379	469,126	481,550	469,950	469,950	469,950
Parks & Grounds	299,353	228,976	268,452	406,650	497,150	474,150	486,650	486,650
Fleet Services	16,877	11,663	16,905	19,500	24,000	24,000	24,000	29,000
<i>Sub-Total Facilities</i>	<i>2,202,931</i>	<i>1,846,486</i>	<i>2,060,751</i>	<i>2,958,175</i>	<i>3,737,350</i>	<i>3,129,800</i>	<i>3,133,800</i>	<i>3,155,800</i>
County Fair	405,096	143,609	376,484	571,800	680,300	613,450	613,450	613,450
State Fair Exhibit	-	-	-	-	-	-	-	-
Special Events	62,500	-	-	-	-	-	-	-
NS Youth Recreation	25,000	20,000	-	-	-	-	-	-
SS Youth Recreation	25,000	20,000	-	-	-	-	-	-
Basin Recreation	-	-	-	-	-	-	-	-
Library	1,469,748	1,377,671	1,389,982	1,573,024	1,676,458	1,661,424	1,661,430	1,661,430
History	39,092	89,866	91,538	119,705	132,095	132,095	132,100	132,100
USU Extension Services	150,446	146,307	145,735	148,235	148,235	148,235	148,235	148,235
Total Government Services	6,819,267	6,173,777	6,805,555	8,356,563	10,598,721	8,969,252	8,953,265	9,060,265
	4.03%	-9.47%	10.23%	35.36%	26.83%	7.33%	7.14%	8.42%
Public Health								
Administration	467,396	536,776	269,838	653,050	602,400	665,850	660,850	660,850
Personal Health	1,994,613	2,185,764	1,319,285	2,312,934	2,525,387	2,517,387	2,511,387	2,512,387
Early Intervention	541,394	559,498	539,698	684,985	736,435	736,435	734,785	734,785
Environmental Health	729,972	715,527	665,470	754,178	821,893	821,893	821,893	811,893
Public Health Preparedness	202,835	130,857	113,699	253,160	293,260	289,260	287,210	283,000
Prevention	570,082	655,120	770,050	1,101,713	1,172,154	1,172,154	1,172,154	1,172,154
Mental Health	1,042,820	1,260,157	1,046,118	1,493,784	1,475,795	1,475,795	1,475,795	1,475,795
Sustainability	229,728	171,309	168,267	343,366	333,330	283,830	281,830	281,830
Total Public Health	5,778,841	6,215,009	4,892,426	7,597,170	7,960,654	7,962,604	7,945,904	7,932,694
	4.33%	7.55%	-21.28%	22.24%	4.78%	4.81%	4.59%	4.42%

COUNCIL PRESENTED

	<u>ACTUALS</u>			BUDGET	REQUESTED	COMMITTEE	MANAGER	COUNCIL
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
Other Departments								
Television	139,637	151,461	61,988	150,500	141,000	148,000	148,000	148,000
Non-Departmental	698,141	537,146	473,569	524,000	548,500	538,500	538,500	538,500
Contributions	328,213	213,452	327,153	284,600	284,600	284,600	284,600	284,600
To Other Funds	25,000	-	50,000	62,600	-	-	24,380	24,380
Miscellaneous	264,677	179,697	363,410	2,745,840	4,170,500	4,153,000	4,243,000	4,255,000
Total Other Departments	1,455,669	1,081,756	1,276,119	3,767,540	5,144,600	5,124,100	5,238,480	5,250,480
	-24.99%	-25.69%	17.97%	248.28%	36.55%	36.01%	39.04%	39.36%
Total Operating Funds	52,062,493	50,610,551	52,714,172	66,189,041	74,448,179	69,623,474	71,736,230	70,265,870
	4.37%	-2.79%	4.16%	30.78%	12.48%	5.19%	8.38%	6.16%
Revenues over Expenditures	5,455,384	6,652,748	11,928,145	189,000	(6,436,733)	(1,396,878)	(1)	(1)

COUNCIL PRESENTED

	<u>ACTUALS</u>		<u>2021</u>	<u>BUDGET</u> <u>2022</u>	<u>REQUESTED</u> <u>2023</u>	<u>COMMITTEE</u> <u>2023</u>	<u>MANAGER</u> <u>2023</u>	<u>COUNCIL</u> <u>2023</u>
	<u>2019</u>	<u>2020</u>						
CAPITAL IMPROVEMENTS								
Revenues								
Property Taxes	2,935,802	3,277,068	3,277,068	2,574,847	2,567,892	2,567,892	1,364,049	1,364,049
Sales Taxes	6,838,420	7,144,572	7,144,572	5,575,000	7,574,000	7,574,000	7,574,000	7,574,000
Intergovernmental	1,331,964	691,294	691,294	500,000	500,000	1,500,000	1,500,000	1,500,000
Other	279,595	120,687	120,687	18,050,000	295,000	295,000	6,632,500	6,632,500
Contributions	1,830,781	6,223,475	6,223,475	8,139,754	265,500	16,737,250	45,951,433	45,951,433
Total Revenues	13,216,561	17,457,095	17,457,095	34,839,601	11,202,392	28,674,142	74,460,732	74,460,732
Expenses								
Transportation Projects	10,297,983	3,284,250	3,284,250	19,366,643	26,775,100	27,969,850	27,969,850	27,969,850
Roads Maintain & Capacity	5,629,952	3,286,813	3,286,813	5,841,000	17,307,500	10,433,657	13,887,500	13,887,500
Facility Projects	33,927	304,458	304,458	512,000	27,921,100	4,640,392	27,462,332	27,462,332
Debt Service Payments	1,013,870	1,018,112	1,018,112	2,729,550	5,141,050	5,141,050	5,141,050	5,141,050
Total Expenses	16,975,733	7,893,633	7,893,633	28,449,193	77,144,750	48,184,949	74,460,732	74,460,732

COUNCIL PRESENTED

	<u>ACTUALS</u>			<u>BUDGET</u>	<u>REQUESTED</u>	<u>COMMITTEE</u>	<u>MANAGER</u>	<u>COUNCIL</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
SPECIAL REVENUE FUNDS								
Revenues								
Transient Room Tax	11,576,334	9,888,144	9,888,144	10,300,000	15,105,000	15,105,000	15,105,000	15,105,000
Restaurant Tax	3,441,430	3,178,732	3,197,458	3,280,000	3,577,400	3,577,400	3,577,400	3,577,400
Arts & Recreation Tax	2,183,440	2,074,824	2,074,824	1,980,000	2,497,700	2,497,700	2,497,700	2,497,700
Service Area #6	1,133,783	1,137,871	1,137,871	1,255,261	1,178,350	1,178,350	1,417,415	1,417,415
Service Area #8	769,601	780,844	780,844	976,113	795,500	796,550	796,550	796,550
Wildland Fire Service Area	102,143	100,642	100,642	82,780	90,420	101,750	101,750	101,750
Service Area #1	558,608	558,608	558,608	600,000	850,000	850,000	850,000	850,000
Transit District	13,536,075	12,883,269	12,883,269	13,090,000	13,420,000	13,420,000	13,420,000	13,420,000
Landfill Enterprise	1,789,030	1,930,124	2,405,399	2,000,000	2,550,000	2,550,000	2,550,000	2,550,000
Sum of Special Revenues	35,090,442	32,533,058	33,027,058	33,564,154	40,064,370	40,076,750	40,315,815	40,315,815
Expenses								
Transient Room Tax	17,438,197	7,361,612	7,361,612	10,300,000	15,105,000	15,105,000	15,115,000	15,115,000
Restaurant Tax	2,878,773	3,071,159	3,071,159	3,590,000	3,577,400	3,577,400	3,577,400	3,577,400
Arts & Recreation Tax	2,210,114	1,498,026	1,498,026	1,980,000	2,497,700	2,497,700	2,497,700	2,497,700
Service Area #6	1,458,849	1,241,683	1,241,683	1,255,261	1,629,315	1,086,915	1,417,415	1,417,415
Service Area #8	760,211	808,169	808,169	976,113	796,550	796,550	796,550	796,550
Wildland Fire Service Area	35,573	36,626	36,626	82,780	370,350	101,750	101,750	101,750
Service Area #1	50	196,065	257,095	600,000	850,000	850,000	850,000	850,000
Transit District	8,980,033	4,409,736	4,409,736	13,090,000	13,420,000	13,420,000	13,420,000	13,420,000
Landfill Enterprise	2,118,064	1,739,035	1,469,758	2,000,000	2,767,930	2,550,000	2,550,000	2,550,000
Sum of Expenses	35,879,864	20,362,110	20,153,863	33,874,154	41,014,245	39,985,315	40,325,815	40,325,815

COUNCIL PRESENTED

	<u>ACTUALS</u>			<u>BUDGET</u> <u>2022</u>	<u>REQUESTED</u> <u>2023</u>	<u>COMMITTEE</u> <u>2023</u>	<u>MANAGER</u> <u>2023</u>	<u>COUNCIL</u> <u>2023</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>					
FLEET LEASE, MSCELLAENOUS FUNDS								
Revenues								
Fleet Lease Fund	1,552,228	1,628,540	1,628,540	3,671,014	2,465,760	2,451,800	3,492,611	3,387,611
Insurance Fund	6,005,912	5,763,406	5,763,406	5,464,000	5,464,000	5,464,000	5,464,000	5,464,000
Building Authority	338,244	-	-	1,013,000	-	-	-	-
Redevelopment Agency	-	-	-	-	-	-	-	-
Open Space Capital Fund	806,457	260,820	260,820	370,000	-	-	1,172,072	1,172,072
Misc Special Revenue	-	-	-	-	-	-	-	-
Park Ridge Water								
Senior Director/Srs Programs	290,252	219,261	219,261	315,700	282,600	443,546	303,900	333,700
North Summit Seniors	-	-	-	60,728				
South Summit Seniors	-	-	-	53,528				
Park City Seniors	-	-	-	29,828				
Sum of Revenues	9,637,223	8,453,548	8,519,567	12,462,798	8,950,260	9,123,946	11,197,183	11,121,983
Expenses								
Fleet Lease Fund	2,131,060	2,928,722	2,928,722	3,671,014	4,376,608	25,000	3,492,611	3,387,611
Insurance Fund	4,641,991	4,413,165	4,413,165	5,464,000	5,464,000	5,464,000	5,464,000	5,464,000
Building Authority	337,441	-	-	1,013,000	-	-	-	-
Redevelopment Agency	-	-	-	-	-	-	-	-
Open Space Capital Fund	1,459,249	264,764	264,764	3,449,000	-	-	1,172,072	1,172,072
Misc Special Revenue	-	-	-	-	-	-	-	-
Park Ridge Water								
Senior Director	280,409	292,523	292,523	315,700	476,094	443,546	303,900	333,700
North Summit Seniors	-	-	-	60,728				
South Summit Seniors	-	-	-	53,528				
Park City Seniors	-	-	-	29,828				
Sum of Expenses	8,899,095	7,930,960	7,922,274	15,541,798	11,081,302	6,697,146	11,197,183	11,121,983