



2021 Tentative Budget

Presented October 28, 2020

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Budget Officer Message

To the Honorable Board of Utah County Commissioners and Citizens of Utah County:

Pursuant to Utah Code Annotated §17-36-10, the following tentative budget for 2021 has been prepared for Utah County using budgetary practices required by the Utah State Auditor.

Estimated Revenue Calculations

Revenue from property taxes is estimated based upon the calculation required by the Utah State Tax Commission. The property tax revenue is budgeted at \$77.1 million for 2021. Of the \$77.1 million budgeted for property taxes, \$62.3 million is for general property taxes that are unrestricted in their use, \$9.5 million is for property taxes that are restricted to assessing and collecting activities, and \$5.3 million is for property taxes assigned to redevelopment agencies.

The local sales tax, which represents sales tax collected in the unincorporated area of the County, has been budgeted at \$1.95 million for 2021, which is a slight increase from the 2020 budgeted amount. This local sales tax has a population component and since the population of the unincorporated area is decreasing, the revenue was budgeted to reflect a lower population factor. Despite the effects of COVID 19, sales tax revenues have been in line with 2020 budgeted numbers.

The County option sales tax, which represents the 0.25-percent levy the County has opted to collect for general governmental purposes, is budgeted at \$33.4 million for 2021, which is a 5.5-percent increase from the 2020 budgeted amount.

Revenues for licenses, grants, fees, and fines were estimated by the respective departments. Most of these amounts are included in the 2021 budget as submitted by the departments.

Requested Appropriations

Pursuant to Utah state statutes, the County Clerk Auditor has prepared the 2021 tentative budget. The tentative budget that is presented to the Utah County commission includes a balanced budget for all funds.

The Board of County Commissioners will make final adjustments to the tentative budget before the budget is officially adopted. The public hearing for the final budget is tentatively scheduled for Wednesday, December 16, 2020.

This tentative budget includes no extraordinary budget increases.

Salaries & Benefits

Several departments have submitted staffing plan change requests. These requests have been considered in the tentative budget, and added when deemed appropriate, but require final approval from the Board of County Commissioners before the positions are added to departments' staffing plans and budgets.

The tentative 2021 budget includes a 'one-step' increase for employees with successful performance appraisals effective on their scheduled review dates. 'One step' represents an approximate 2.35-percent salary increase. Because employees' review dates are spread throughout the year, the overall salary increase is approximately 1 percent. A cost-of-living increase, or COLA, is not included in the tentative 2021 budget but the Human Resources department has been evaluating salaries in relation to the market to determine if our salaries are competitive. Preliminary results of this market study indicate that several positions are significantly below market and salary adjustments for those positions will be proposed in 2021. The tentative budget includes restricted appropriations that would be available if the county commissioners approve the market adjustments.

The county's health insurance program has been effective in controlling costs, thus achieving very low increases in the cost of insurance. The tentative budget includes an adjustment for health insurance, which is estimated to increase by 2.1% in 2021. The County currently pays the entire health insurance premiums for qualified employees.

Tax Increase

The 2020 budget included an increase in property taxes to provide the resources the county needs to fund operations and provide services at the level the public desires. The property tax rate increase approved in 2020 is anticipated to provide sufficient funding for the 2021 operations of the County. The tentative budget includes *a net decrease* in the property tax rate assessed to property owners.

Budget Integrity

The basic concept of Utah County's budget process for departments funded either in the general fund or with funds transferred from the general fund is to balance the expenditures to the 2021 projected revenue without using fund balance to bridge the gap between revenue and expenditures.

For the 2021 budget, departments received a budget schedule based upon projected 2021 staffing plan costs, charges from the internal service funds, and 2019 actual operating expenditures (operating expenditures excludes capital equipment and other one-time purchases). Department heads could request any changes that were necessary to fund their respective departments' 2021 operations. These budget requests were discussed during public meetings in September and October. The Board of County Commissioners may schedule additional budget meetings to discuss the requests and will make final adjustments to the tentative budget.

Additionally, the County has adopted a system of performance-based budgeting which holds departments accountable for additional funding that is provided. Each department is required to

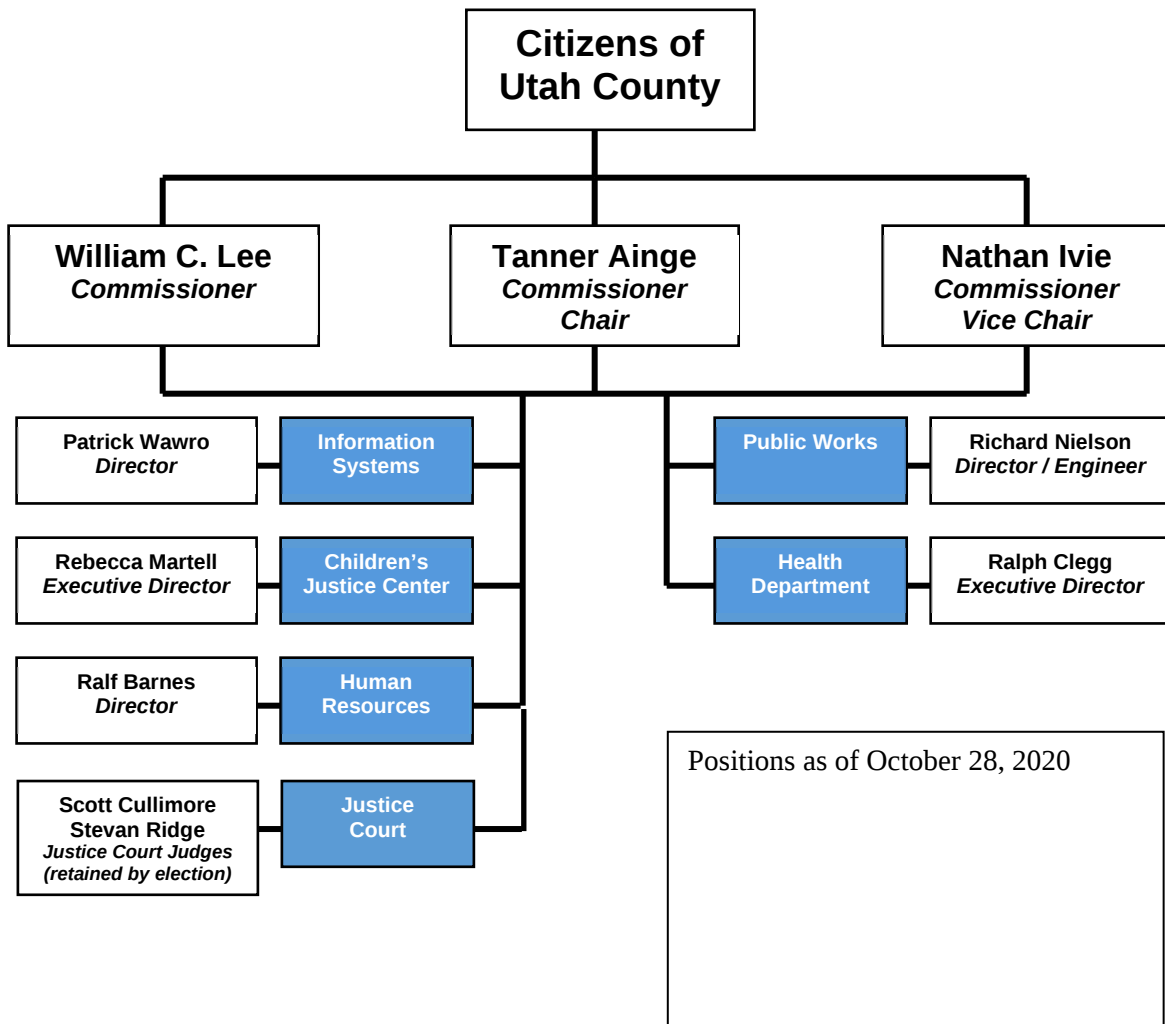
present measurable performance metrics that will allow the departments, the public, and the commissioners to evaluate the impact of the additional appropriations granted on departmental operations and services provided. These performance measures will be made available to the public in a budget book that will be published on the County website in the coming months.

Sincerely,

A handwritten signature in black ink, reading "Amelia Powers Gardner". The signature is fluid and cursive, with the first name "Amelia" being the most prominent.

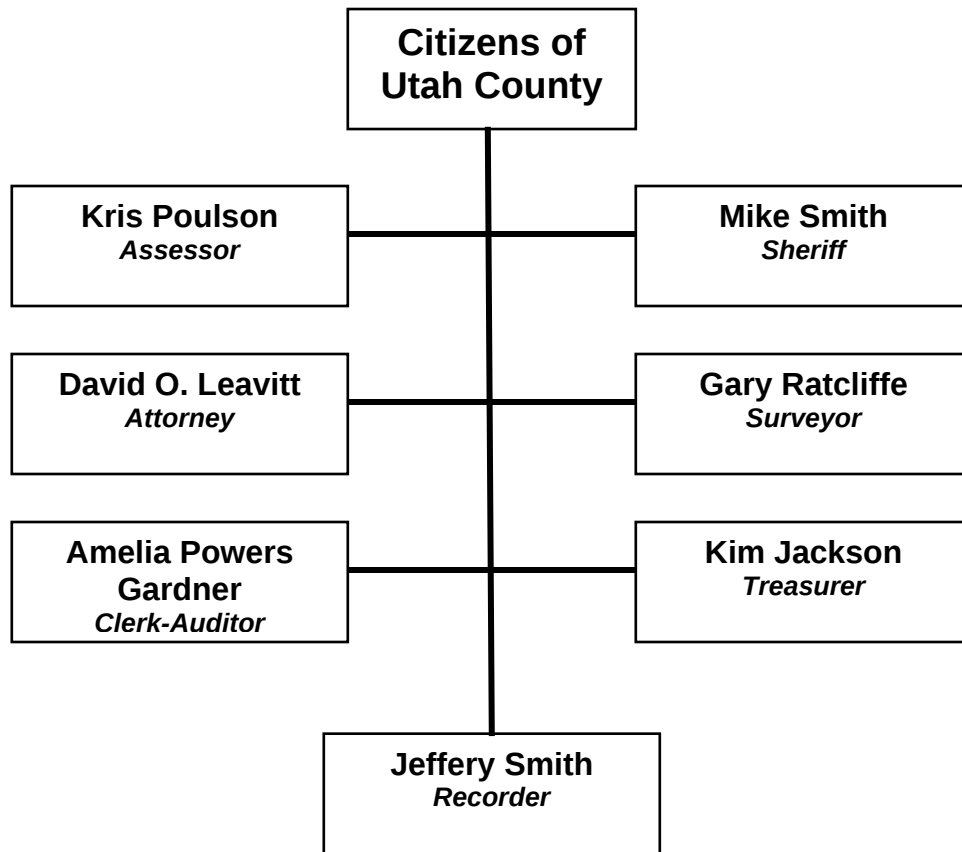
Amelia Powers Gardner
Utah County Clerk-Auditor

Organizational Charts



Elected County Officials

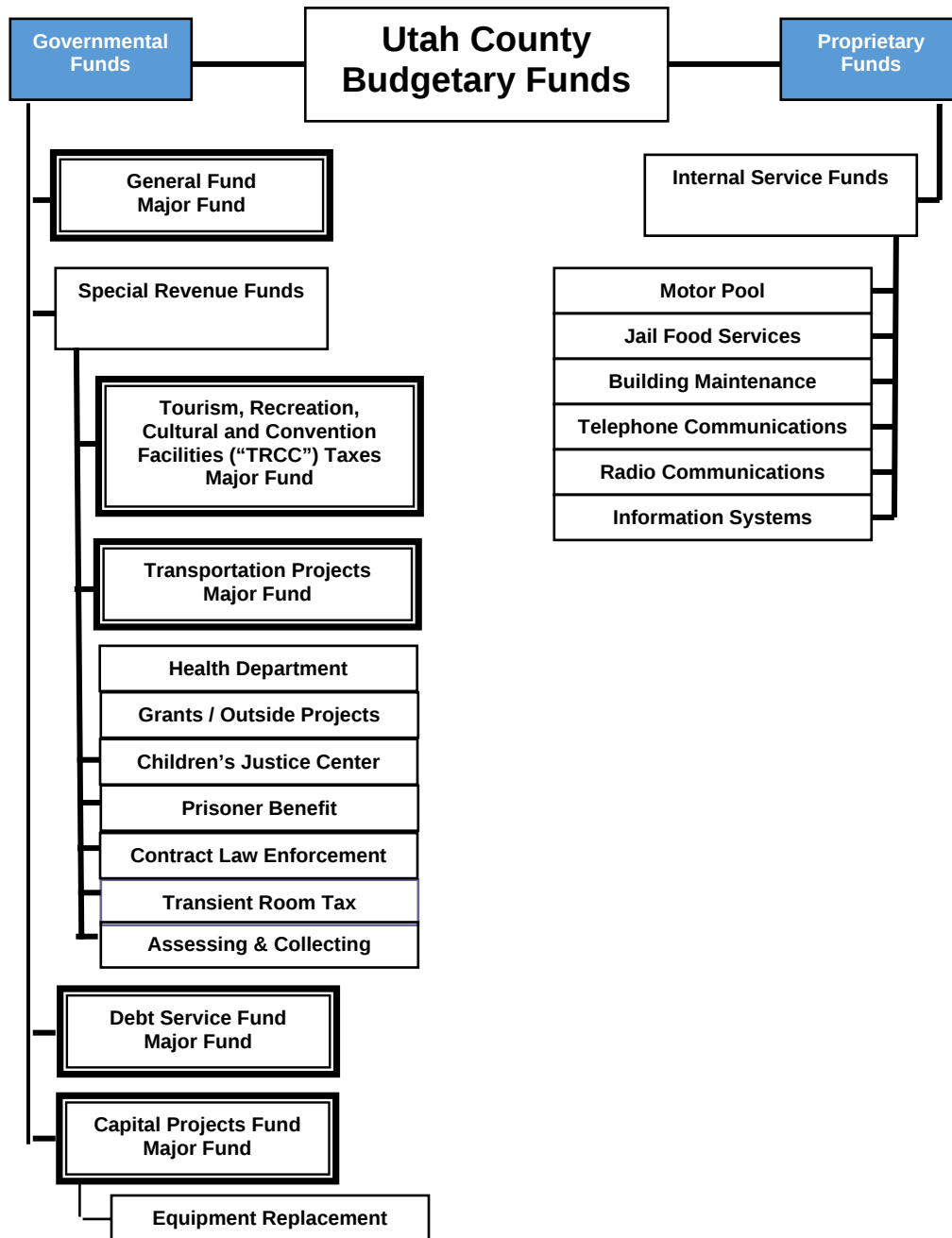
(As of October 28, 2020)



Summary of Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Major funds represent the significant activities of the County and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than ten percent of the revenues or expenditures of the appropriated budget. The County has five major funds: General Fund, TRCC Taxes Fund, Transportation Projects Fund, Debt Service Fund, and Capital Projects Fund.



General Fund

The General Fund is the chief operating fund of the County and is used to account for all transactions that pertain to the general administration of the County and the services traditionally provided to its citizens. This includes law enforcement services, legal services, and other general governmental services.

TRCC Taxes Fund

The TRCC Taxes Fund is a special revenue fund used to account for taxes resulting from purchases from restaurant and short-term motor vehicle lease taxes restricted to the following purposes:

- Financing tourism promotion.
- Developing, operating, and/or maintaining an airport, convention, cultural, recreation, or tourist facility.

Transportation Projects Fund

The Transportation Projects Fund is a special revenue fund used to account for transportation projects of the County. On April 1, 2007, the County enacted a 0.25-percent sales tax known as the Mass Transit Fixed Guideway sales tax. The results of an opinion question included on the ballot during the 2006 general election indicated that 69 percent of voters approved of this sales tax. On January 1, 2008, the rate for this sales tax increased to 0.30 percent.

On January 1, 2009, the County enacted a 0.25-percent sales tax known as the County Airport, Highway, and Public Transit sales tax.

On April 1, 2020, the County enacted a 0.25-percent sales tax known as the County Option Sales and Use Tax for Highways and Public Transit. In accordance with the statute, through June 2020 the full amount of the sales tax was distributed to the County. Beginning in July 2020, the tax is required to be distributed 40 percent to Utah Transit Authority, 40 percent to cities/towns within Utah County, and 20 percent to the County. The Board of County Commissioners stipulated that the tax would be reviewed on or before December 31, 2028 to determine if the tax should be amended or repealed.

In addition to these sales taxes, the County signed an interlocal agreement with the Utah Department of Transportation (“UDOT”) to receive the motor vehicle registration fee collected by the Utah State Tax Commission until the County’s debt service requirements are paid. Projects utilizing these vehicle registration fees are budgeted within this fund.

Finally, this fund also includes road projects funded with “Class B” Road Funds the County receives from UDOT.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the repayment of, general long-term debt principal and interest, and related costs.

Capital Funds

The Capital Funds include the Capital Improvement Fund (CIP) and the Equipment Replacement Funds.

- The CIP Fund is a major fund that is used to account for financial resources to be used for the acquisition, renovation, or construction of major capital facilities.
- The Equipment Replacement Fund is a non-major fund that is used to accumulate resources to purchase and replace qualified equipment that is used in County operations.

In addition to these five major funds, the County maintains non-major special revenue funds and non-major proprietary funds.

Non-major Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The County utilizes seven non-major special revenue funds: Health Department fund, Grants/Outside Projects fund, Children's Justice Center fund, Prisoner Benefit fund, Outside Law Enforcement fund, Transient Room Tax fund, and Assessing and Collecting fund.

Non-major Proprietary Funds

The County's non-major proprietary funds are all internal services funds. Internal services funds are used to report activities that provide goods or services to other funds, departments, and agencies of the County and its component units, or to other governments, on a cost-reimbursement basis. The County utilizes six non-major proprietary funds: Motor Pool fund, Jail Food Services fund, Building Maintenance fund, Telephone Communications fund, Radio Communications fund, and Information Systems fund.

Fiduciary Funds

The County has additional fiduciary funds that are audited, but not included in the budget.

General Fund Highlights

The tentative 2021 General Fund budget includes \$106.7 million revenues. This represents an increase of \$2.4 million (2.26%) from the current 2020 budget.

Revenue Comparisons

The following chart shows summarizes the revenue in the general fund by category, with the relative percentage of the revenue category to total revenue:

Category	2019 Actual		2020 Budget		2021 Tentative	
Property Taxes	\$ 35,160,949	40.4%	\$ 55,942,205	53.6%	\$ 58,800,000	55.1%
Sales Taxes	32,225,117	37.0%	33,552,495	32.2%	35,350,000	33.1%
Other Taxes	4,961	0.0%	4,000	0.0%	4,000	0.0%
Licenses and Permits	212,290	0.2%	300,000	0.3%	350,000	0.3%
Intergovernmental Revenue	856,161	1.0%	783,000	0.8%	910,000	0.9%
Charges for Services	8,132,839	9.3%	8,606,894	8.2%	8,497,646	8.0%
Fines and Forfeitures	1,875,790	2.2%	1,959,945	1.9%	1,918,015	1.8%
Miscellaneous Revenue	1,795,396	2.1%	883,071	0.8%	889,000	0.8%
Outside Donations	1,000	0.0%	1,000	0.0%	1,000	0.0%
Transfers In	3,882,818	4.5%	2,327,705	2.2%	-	0.0%
Appropriated Fund Balance	2,845,832	3.3%	-	0.0%	-	0.0%
Totals	\$ 86,993,153	100.0%	\$ 104,360,315	100.0%	\$ 106,719,661	100.0%

Utilization of General Property and Sales Taxes

The following chart shows the amount of general property and/or sales taxes utilized by department:

Department	Budgeted Expense	General Use Property and/or Sales Tax	% Total Taxes	% Budget Funded by Taxes
Sheriff - Corrections	\$ 32,748,405	\$ 28,654,320	32.7%	87.5%
Sheriff - Enforcement	22,791,162	21,030,735	24.0%	92.3%
Attorney	12,248,015	11,461,015	13.1%	93.6%
Public Defender	5,679,901	5,679,901	6.5%	100.0%
Health Dept	2,907,096	2,907,096	3.3%	100.0%
Elections	1,444,433	1,419,433	1.6%	98.3%
Human Resources	2,243,618	2,043,618	2.3%	91.1%
Capital Projects	1,000,000	1,000,000	1.1%	100.0%
Wasatch Mental Health	2,650,000	2,650,000	3.0%	100.0%
Auditor	2,760,981	2,457,981	2.8%	89.0%
Mosquito Abatement	871,904	871,904	1.0%	100.0%
Sheriff - Wildland Fire	964,465	964,465	1.1%	100.0%
Commission	1,106,860	1,028,860	1.2%	93.0%
Public Works	914,550	891,550	1.0%	97.5%
Surveyor	1,234,403	1,200,969	1.4%	97.3%
Justice Court	1,295,600	4,585	0.0%	0.4%
Extension	390,000	390,000	0.4%	100.0%
GIS	1,160,302	660,302	0.8%	56.9%
Equipment Replacement	500,000	500,000	0.6%	100.0%
Records Management	464,575	448,575	0.5%	96.6%
Utah Valley Dispatch SSD	325,000	325,000	0.4%	100.0%
Children's Justice Center	250,030	250,030	0.3%	100.0%
Agriculture	69,784	69,784	0.1%	100.0%
Mountainland Assoc Govt	45,000	45,000	0.1%	100.0%
South Valley Animal SSD	45,000	45,000	0.1%	100.0%
Indigent Burials	17,000	17,000	0.0%	100.0%
Interagency Allocations	301,106	301,106	0.3%	100.0%
North Valley Animal SSD	5,000	5,000	0.0%	100.0%
Mt Nebo Water Assoc	2,000	2,000	0.0%	100.0%
Clerk	644,211	474,211	0.5%	73.6%
Non-Departmental	2,635,825	(298,875)	-0.3%	-11.3%
Subtotal	\$ 99,716,226	\$ 87,500,565	100.0%	87.7%
Additional Requests	6,000,000	6,000,000		
Total General Fund	\$ 105,716,226	\$ 93,500,565		

Capital Projects

The Capital Projects Fund is used to account the County's Capital Improvement Program (CIP). This includes construction and acquisition of capital projects and facilities, replacement or major renovations of existing capital assets, and accumulation of funding for future capital projects. The CIP lists projects that are 1) anticipated to be completed within three years, and 2) funding for the projects has been identified and has been accumulated in the capital projects fund.

The following is a summary of capital project expenditures included in the 2021 budget and projected for the subsequent two years:

	2021	2022	2023	Total
Replace existing equipment/major renovations	1,147,500	2,467,500	107,500	3,722,500
New projects with detailed sheets	2,293,250	1,100,000	400,000	3,793,250
New projects with requiring additional details	5,625,800	2,999,800	7,745,800	16,371,400
Future capital funding	945,100	2,041,963	1,814,963	4,802,026
Total CIP	10,011,650	8,609,263	10,068,263	28,689,176
Funding source:				
Capital Projects Fund Balance				(10,000,000)
Roads Fund				(2,150,000)
Funding from Wildland Fire				(44,000)
Motor Pool				(720,000)
Telecommunications Fund				(1,904,510)
Information Technology Fund				(660,000)
Childrens Justice Center				(36,667)
TRCC Fund				(3,560,800)
Total Funding				(19,075,977)
Contribution required from General Fund				9,613,199
 ROADS PROJECTS	 18,490,000	 7,181,000	 4,720,000	 30,391,000
Funding Source:				
B Roads Project				(16,444,000)
4th quarter cent sales tax				(13,947,000)
				(30,391,000)
 PARKS PROJECTS	 3,590,000	 1,895,000	 7,140,000	 12,625,000
TRCC Funding				(6,025,000)
Part 18 Funding				(6,600,000)
				(12,625,000)

Debt Service

As of the date of this report, the County only carries debt from revenue bonds. Whereas general obligation bonds are backed in full by the good faith and credit of the County and its residents, revenue bonds are backed by an underlying revenue or tax that is applicable to the financing.

Security Center Expansion

On August 4, 2005, the County issued \$15.165 million in Sales Tax Revenue bonds to finance the costs of expansion and improvements related to the Security Center. On May 21, 2014, the County issued \$6,755,000 in Sales Tax Refunding bonds to defease the 2005 bonds. These bonds were repaid in 2020.

Transportation Projects

The County issued \$102.73 million in Sales Tax Revenue bonds on August 27, 2009 and \$27.715 million in Fee Revenue bonds on September 3, 2009 to finance the costs of transportation projects within the County. In February 2020, the County issued \$66.345 million in Transportation Sales Tax Revenue Refunding bonds to defease the Series 2009 Sales Tax Revenue bonds.

The County issued \$51.675 million in Sales Tax Revenue bonds on February 14, 2012 for the purpose of financing transportation projects within the County. Previous to the issuance of these bonds, the County had an interlocal agreement with Utah Transit Authority (“UTA”) whereby the County borrowed \$55.2 million from UTA’s portion of the fixed guideway (or “Section 2216”) sales tax to fund transportation projects such as Pioneer Crossing and North County Boulevard. The interlocal agreement stipulated that the County would repay interest to UTA at a rate of five percent. The issuance of these bonds not only reduced the interest payments due, but also provided immediate operational funding for FrontRunner South, which began service in Utah County in December 2012.

On December 18, 2019, the County issued \$14.7 million in Series 2019 Vehicle Registration Fee Revenue Bonds to defease a portion of the outstanding Series 2009B Vehicle Registration Fee Revenue Bonds issued to finance certain transportation projects in the County.

Convention Center

On January 20, 2010, the County issued \$40.15 million in Excise Tax Revenue bonds to finance the costs of constructing the Convention Center in downtown Provo.

Energy Improvements

On October 22, 2010, the County issued \$4.94 million in Sales Tax Revenue bonds to finance the costs of energy improvements to County facilities.

Museum of Natural Curiosity at Thanksgiving Point

On September 4, 2013, the County issued \$3.8 million in Excise Tax Revenue bonds to finance a portion of the costs of acquiring, constructing, equipping, and furnishing a museum and related improvements and facilities located at Thanksgiving Point in Lehi.

Utah Transit Authority Bus Rapid Transit

On December 22, 2016, the County issued \$65 million in Series 2016 Subordinated Transportation Sales Tax Revenue Bonds to finance a Transportation Improvement Project, more commonly known as Bus Rapid Transit (BRT) or Utah Valley Express (UVX), operated by the Utah Transit Authority. UVX service began August 13, 2018. Pursuant to an interlocal agreement with UTA, the County expects to be fully reimbursed for the total principal and interest of the financing.

As of the date of this report, the outstanding balance on the County's bonds is \$215,605,000. The anticipated 2021 payments on the bonds is \$8.59 million principal and \$8.4 million interest.

	<u>Date of Issuance</u>	<u>Total Principal</u>	<u>Estimated Balance as of 12/31/2020</u>	<u>2021 Principal Payments Due</u>	<u>Payoff Date</u>
<u>General Obligation Bonds</u>					
None	na	na	na	na	na
<u>Revenue Bonds</u>					
Transportation Projects (Sales Tax)	2/26/2019	\$ 66,345,000	\$ 63,270,000	\$ 3,230,000	12/1/2034
Transportation Projects (Reg Fee)	12/18/2019	14,710,000	13,315,000	1,400,000	12/31/2029
Convention Center	1/20/2010	40,150,000	31,350,000	1,000,000	12/1/2039
Energy Improvements	10/22/2010	4,940,000	2,785,000	355,000	2/1/2027
Transportation Projects (UTA)	1/31/2012	51,675,000	43,005,000	945,000	12/1/2039
Museum at Thanksgiving Point	9/4/2013	3,800,000	2,710,000	160,000	12/1/2033
Subordinated Sales Tax (UTA BRT)	12/22/2016	65,000,000	59,170,000	1,500,000	11/1/2029
TOTAL		<u>\$ 246,620,000</u>	<u>\$ 215,605,000</u>	<u>\$ 8,590,000</u>	

Other Statistical Information

The following chart summarizes the number of full-time equivalents (FTEs) in the County's budgeted staffing plan as of August 31, 2020. Except for time-limited positions, no person is placed or retained on a department payroll unless the person occupies a position listed in the approved staffing plan. An FTE is the decimal equivalent of a part-time position converted to a full-time basis of 2,080 standard hours worked (e.g. one person working 1,000 hours would equate to 0.5 FTE).

Department	Elected Officials	Employ- ees	Total FTEs	% Total
Sheriff - Corrections		229.50	229.50	22.3%
Health Department		219.75	219.75	21.3%
Sheriff - Enforcement	1.00	177.75	178.75	17.3%
Public Works		85.00	85.00	8.2%
Attorney	1.00	88.00	89.00	8.6%
Assessor	1.00	48.50	49.50	4.8%
Recorder	1.00	29.00	30.00	2.9%
Information Systems		38.00	38.00	3.7%
Clerk-Auditor	1.00	38.00	39.00	3.8%
Children's Justice Center		18.25	18.25	1.8%
Justice Court		11.00	11.00	1.1%
Human Resources		12.00	12.00	1.2%
Treasurer	1.00	7.75	8.75	0.9%
Surveyor	1.00	9.00	10.00	1.0%
Sheriff - Fire		7.00	7.00	0.7%
Commission	3.00	3.00	6.00	0.6%
Totals	10.00	1021.50	1031.50	100.0%

PROPERTY TAX LEVIES

The following table shows the general property tax levies adopted by the County for the last five years:

	2020	2019	2018	2017	2016
General fund	0.1041%	0.0672%	0.0732%	0.0779%	0.0834%
Debt service	n/a	n/a	n/a	n/a	n/a
State assessing & collecting	0.0012%	0.0009%	0.0009%	0.0010%	0.0011%
Local assessing & collecting	<u>0.0149%</u>	<u>0.0158%</u>	<u>0.0170%</u>	<u>0.0180%</u>	<u>0.0204%</u>
Total direct rate	<u>0.1202%</u>	<u>0.0839%</u>	<u>0.0911%</u>	<u>0.0969%</u>	<u>0.1049%</u>

Note: In 2020, cities in Utah County adopted property tax levies ranging from .0769% to .4345% (averaging .1725%). School Districts in Utah County adopted property tax levies ranging from .6800% to .8749% (averaging .7546%).

SALES TAX RATES

The following sales tax rates have been enacted by the County:

<u>Sales Tax</u>	<u>Rate</u>	<u>Purpose</u>
County Option Sales Tax	0.25%	General fund
Local Sales Tax	1.00%	General fund
Transient Room Tax	4.25%	Tourism promotion
Restaurant Tax (TRCC)	1.00%	Tourism, recreation/cultural/convention facilities
Short-term Vehicle Leasing (TRCC)	7.00%	Tourism, recreation/cultural/convention facilities
Section 2208 Sales Tax	0.25%	Mass transit projects (distributed directly to UTA)
Section 2216 Sales Tax	0.30%	Transportation projects, including public transit
Section 2218 Sales Tax	0.25%	Transportation projects
Section 2219 Sales Tax	0.25%	Transportation projects, including public transit

The following chart summarizes the salaries of the elected officials of the County:

Elected Official	Annual Salary						
	2014	2015	2016	2017	2018	2019	2020
Commissioner	\$ 103,896	\$ 119,444	\$ 119,444	\$ 119,444	\$ 119,444	\$ 119,444	\$ 119,444
Attorney	\$ 122,226	\$ 140,504	\$ 140,504	\$ 143,314	\$ 143,314	\$ 143,314	\$ 143,314
Sheriff	\$ 108,862	\$ 111,410	\$ 111,410	\$ 113,638	\$ 113,638	\$ 113,638	\$ 113,638
Assessor	\$ 96,902	\$ 111,410	\$ 111,410	\$ 113,638	\$ 113,638	\$ 113,638	\$ 113,638
Clerk-Auditor	\$ 94,692	\$ 108,862	\$ 108,862	\$ 111,039	\$ 111,039	\$ 111,039	\$ 111,039
Recorder	\$ 94,692	\$ 108,862	\$ 108,862	\$ 111,039	\$ 111,039	\$ 111,039	\$ 111,039
Treasurer	\$ 94,692	\$ 108,862	\$ 108,862	\$ 111,039	\$ 111,039	\$ 111,039	\$ 111,039
Surveyor	\$ 84,292	\$ 96,902	\$ 96,902	\$ 111,039	\$ 111,039	\$ 111,039	\$ 111,039

**UTAH COUNTY
FISCAL YEAR 2021**

**2019
ACTUAL**

**2020
BUDGET**

**2021
BUDGET**

	ACTUAL	CURRENT	% Change	TENTATIVE	% Change
GENERAL FUND (100)					
Revenues:					
31XXX-1000	PROPERTY TAXES	\$ 35,160,949	\$ 36,630,000	4.18%	\$ 58,800,000 60.52%
31XXX-1000	PROPERTY TAXES ABOVE CERTIFIED RATE	-	19,312,205	na	- -100.00%
31300	LOCAL OPTION SALES TAX	1,942,952	1,900,000	-2.21%	1,950,000 2.63%
31350	COUNTY OPTION SALES TAX	30,282,165	31,652,495	4.53%	33,400,000 5.52%
31420	FRANCHISE TAXES	4,961	4,000	-19.37%	4,000 0.00%
32220	MARRIAGE LICENSES	212,290	300,000	41.32%	350,000 16.67%
33160	EXTENSION GRANTS	5,280	-	-100.00%	- na
332XX	SHERIFF ENFORCEMENT GRANTS	-	-	na	- na
33280	SHERIFF CORRECTIONS ALCOHOL FUNDS	314,219	260,000	-17.26%	260,000 0.00%
33300	FEDERAL PAYMENT IN LIEU	536,662	523,000	-2.55%	650,000 24.28%
33402	SURVEYOR GRANT	-	-	na	- na
34110	JUSTICE COURT FEES	32,844	31,730	-3.39%	33,000 4.00%
34111	ATTORNEY FEES (PROSECUTION)	144,189	113,250	-21.46%	115,000 1.55%
34112	PUBLIC DEFENDER RECOUPMENT	-	-	na	- na
34120	RECORDER FEES	-	1,193,273	na	1,395,700 16.96%
34120-2000	MICROFILM RECORDS FEES	8,800	12,000	36.36%	16,000 33.33%
34150	MAPPING FEES	575,341	647,688	12.57%	500,000 -22.80%
34160-1000	AUDITOR MISC FEES	313,014	396,286	26.60%	303,000 -23.54%
34160-2000	CLERK SERVICES FEES	37,327	21,000	-43.74%	40,000 90.48%
34160-3000	CLERK PASSPORT FEES	138,685	152,000	9.60%	130,000 -14.47%
34160-4000	CLERK ELECTION FEES	769,662	25,000	-96.75%	25,000 0.00%
34190	COMMISSION FEES	112,873	111,127	-1.55%	78,000 -29.81%
34191	HR FEES	216,305	234,758	8.53%	200,000 -14.81%
34192	ATTORNEY FEES (CIVIL)	685,691	705,426	2.88%	672,000 -4.74%
342XX	SHERIFF ENFORCEMENT FEES	1,804,603	1,774,456	-1.67%	1,759,427 -0.85%
342XX	SHERIFF WILDLAND FIRE FEES	-	-	na	- na
343XX	SHERIFF CORRECTIONS FEES	3,249,616	3,159,100	-2.79%	3,174,085 0.47%
34409	PW/ENGINEERING FEES	15,178	17,000	12.00%	15,000 -11.76%
34410	PW CHARGES FOR SERVICES	11,989	10,000	-16.59%	8,000 -20.00%
34451	SURVEYOR FEES	16,722	2,800	-83.26%	33,434 1094.07%
35101	OTHER FINES	-	-	na	- na
35102	JUSTICE COURT FINES	1,258,019	1,299,945	3.33%	1,258,015 -3.23%
35103	INCARCERATION SURCHARGE	617,771	660,000	6.84%	660,000 0.00%
36XXX	MISCELLANEOUS REVENUE	1,795,396	883,071	-50.81%	889,000 0.67%
38100	TRANSFER FROM FD 241 (SERV AREA 6 / SHERIFF)	3,071,500	2,292,429	-25.36%	- -100.00%
38100	TRANSFER FROM FD 243 (SERV AREA 8 / SHERIFF)	795,422	-	-100.00%	- na
38100	TRANSFER FROM FD 248 (OUTSIDE GRANTS / FIRE)	15,896	35,276	121.92%	- -100.00%
3870X	OUTSIDE DONATIONS	1,000	1,000	0.00%	1,000 0.00%
38900	APPROPRIATED UNDESIGNATED FUND BALANCE	2,845,832	-	-100.00%	- na
	Total Revenues:	86,993,153	104,360,315		106,719,661 2.26%

**UTAH COUNTY
FISCAL YEAR 2021**

**2019
ACTUAL**

**2020
BUDGET**

**2021
BUDGET**

	ACTUAL	CURRENT	% Change	TENTATIVE	% Change
GENERAL FUND (100), continued					
Expenditures:					
COMMISSION	1,107,694	1,030,196	-7.00%	1,106,860	7.44%
Personnel	807,075	837,735	3.80%	845,970	0.98%
Charges from Internal Service Funds	65,582	81,896	24.88%	104,510	27.61%
Capital Equipment	6,104	-	-100.00%	-	na
Other Materials, Supplies, Services	228,932	110,565	-51.70%	156,380	41.44%
JUSTICE COURT	1,248,861	1,235,670	-1.06%	1,295,600	4.85%
Personnel	983,822	1,005,143	2.17%	1,033,580	2.83%
Charges from Internal Service Funds	224,788	178,727	-20.49%	212,804	19.07%
Capital Equipment	-	-	na	-	na
Other Materials, Supplies, Services	40,251	51,800	28.69%	49,216	-4.99%
HUMAN RESOURCES	1,892,727	2,161,609	14.21%	2,243,618	3.79%
Personnel	1,180,718	1,281,167	8.51%	1,349,702	5.35%
Charges from Internal Service Funds	264,611	410,591	55.17%	411,042	0.11%
Capital Equipment	2,789	-	-100.00%	1,000	na
Other Materials, Supplies, Services	444,609	469,851	5.68%	481,874	2.56%
GIS & MAPPING	1,010,092	1,157,416	14.59%	1,160,302	0.25%
Personnel	742,459	945,194	27.31%	971,180	2.75%
Charges from Internal Service Funds	48,699	82,354	69.11%	60,481	-26.56%
Capital Equipment	8,439	-	-100.00%	-	na
Other Materials, Supplies, Services	210,494	129,868	-38.30%	128,641	-0.94%
RECORDS MANAGEMENT	409,458	409,000	-0.11%	464,575	13.59%
Personnel	269,517	275,083	2.07%	293,370	6.65%
Charges from Internal Service Funds	121,019	114,539	-5.35%	139,465	21.76%
Capital Equipment	214	-	-100.00%	-	na
Other Materials, Supplies, Services	18,709	19,378	3.58%	31,740	63.79%
AUDITOR	1,195,715	1,992,875	66.67%	2,760,981	38.54%
Personnel	972,922	1,620,288	66.54%	1,822,600	12.49%
Charges from Internal Service Funds	198,368	307,535	55.03%	787,571	156.09%
Capital Equipment	1,481	-	-100.00%	-	na
Other Materials, Supplies, Services	22,944	65,052	183.52%	150,810	131.83%
CLERK	420,041	444,376	5.79%	644,211	44.97%
Personnel	287,055	319,557	11.32%	412,720	29.15%
Charges from Internal Service Funds	104,305	81,716	-21.66%	140,788	72.29%
Capital Equipment	237	-	-100.00%	-	na
Other Materials, Supplies, Services	28,444	43,103	51.54%	90,703	110.43%
ATTORNEY	9,492,003	11,977,526	26.19%	12,248,015	2.26%
Personnel	8,597,761	10,840,505	26.09%	10,876,513	0.33%
Charges from Internal Service Funds	544,760	849,308	55.90%	957,822	12.78%
Capital Equipment	32,807	-	-100.00%	-	na
Other Materials, Supplies, Services	316,676	287,713	-9.15%	413,680	43.78%
NON DEPARTMENTAL	1,089,226	3,143,681	188.62%	2,635,325	-16.17%
Personnel	390,662	510,000	30.55%	460,000	-9.80%
Other Materials, Supplies, Services	698,564	2,633,681	277.01%	2,175,325	-17.40%
INTERAGENCY ALLOCATION	7,255,935	8,958,000	23.46%	9,443,007	5.41%
Other Materials, Supplies, Services	7,255,935	8,958,000	23.46%	9,443,007	5.41%
ELECTIONS	1,668,920	2,647,675	58.65%	1,444,433	-45.45%
Personnel	742,701	899,186	21.07%	937,498	4.26%
Charges from Internal Service Funds	163,411	293,254	79.46%	234,785	-19.94%
Capital Equipment	13,391	-	-100.00%	-	na
Other Materials, Supplies, Services	749,417	1,455,235	94.18%	272,150	-81.30%

**UTAH COUNTY
FISCAL YEAR 2021**

**2019
ACTUAL**

**2020
BUDGET**

**2021
BUDGET**

		ACTUAL	CURRENT	% Change	TENTATIVE	% Change
	GENERAL FUND (100), continued					
421XX/42530	SHERIFF / ENFORCEMENT	21,688,385	21,280,766	-1.88%	22,791,162	7.10%
	Personnel (excluding overtime)	17,123,104	15,871,200	-7.31%	16,513,132	4.04%
	Overtime	502,161	445,562	-11.27%	477,806	7.24%
	Charges from Internal Service Funds	3,354,027	3,840,833	14.51%	4,525,113	17.82%
	Capital Equipment	189,371	-	-100.00%	79,990	na
	Other Materials, Supplies, Services	519,721	1,123,171	116.11%	1,195,121	6.41%
422XX	SHERIFF / WILDLAND FIRE	1,079,702	1,187,948	10.03%	964,465	-18.81%
	Personnel (excluding overtime)	657,707	543,750	-17.33%	571,356	5.08%
	Overtime	61,589	53,167	-13.67%	62,556	17.66%
	Charges from Internal Service Funds	323,730	367,073	13.39%	313,954	-14.47%
	Capital Equipment	1,354	-	-100.00%	-	na
	Other Materials, Supplies, Services	35,322	223,958	534.05%	16,599	-92.59%
423XX	SHERIFF / CORRECTIONS	31,142,331	32,043,984	2.90%	32,748,405	2.20%
	Personnel (excluding overtime)	21,919,284	21,566,374	-1.61%	21,898,525	1.54%
	Overtime	2,335,525	2,063,500	-11.65%	2,335,534	13.18%
	Charges from Internal Service Funds	5,375,048	6,412,330	19.30%	6,525,283	1.76%
	Capital Equipment	91,040	-	-100.00%	14,400	na
	Medical Supplies/Services	933,947	1,420,722	52.12%	1,436,590	1.12%
42320-45XX	Other Materials, Supplies, Services	487,487	581,058	19.19%	538,073	-7.40%
	HEALTH / MOSQUITO ABATEMENT	901,970	1,046,983	16.08%	871,904	-16.72%
	Personnel	400,870	408,999	2.03%	411,903	0.71%
	Charges from Internal Service Funds	190,125	260,214	36.86%	156,208	-39.97%
	Capital Equipment	1,200	-	-100.00%	-	na
	Other Materials, Supplies, Services	309,775	377,770	21.95%	303,793	-19.58%
43140	PUBLIC AID (INDIGENT BURIALS)	20,439	15,000	-26.61%	17,000	13.33%
	Other Materials, Supplies, Services	20,439	15,000	-26.61%	17,000	13.33%
43900	PUBLIC WORKS / ADMINISTRATION	511,408	683,037	33.56%	654,056	-4.24%
	Personnel	265,145	312,704	17.94%	352,844	12.84%
	Charges from Internal Service Funds	229,609	352,241	53.41%	275,452	-21.80%
	Other Materials, Supplies, Services	16,654	18,092	8.64%	25,760	42.38%
	PUBLIC WORKS / ENGINEERING	225,940	304,894	34.94%	260,494	-14.56%
	Personnel	142,004	207,967	46.45%	185,498	-10.80%
44110	Charges from Internal Service Funds	76,703	82,181	7.14%	61,716	-24.90%
	Other Materials, Supplies, Services	7,233	14,746	103.86%	13,280	-9.94%
	SURVEYOR	851,944	858,488	0.77%	1,234,403	43.79%
	Personnel	716,180	752,958	5.14%	1,052,224	39.75%
	Charges from Internal Service Funds	77,801	86,500	11.18%	125,726	45.35%
	Capital Equipment	43,632	-	-100.00%	25,434	na
44500	Other Materials, Supplies, Services	14,332	19,030	32.78%	31,019	63.00%
	UTAH COUNTY FAIR	17,817	-	-100.00%	-	na
	Other Materials, Supplies, Services	17,817	-	-100.00%	-	na
	EXTENSION	429,259	-	-100.00%	-	na
	Personnel	205,568	-	-100.00%	-	na
	Charges from Internal Service Funds	116,712	-	-100.00%	-	na
44550	Other Materials, Supplies, Services	106,979	-	-100.00%	-	na
	AGRICULTURE	68,327	64,130	-6.14%	69,784	8.82%
	Charges from Internal Service Funds	68,327	25,125	-63.23%	27,284	8.59%
	Other Materials, Supplies, Services	-	39,005	na	42,500	8.96%
	TRANSFER TO FD 210 (DDAPT)	454,451	500,060	10.04%	-	-100.00%
	TRANSFER TO FD 220 (MUNICIPAL BLDG AUTHORITY)	47	500	963.83%	500	0.00%
45622	TRANSFER TO FD 230 (HEALTH DEPT)	2,213,791	2,848,882	28.69%	2,907,096	2.04%
	TRANSFER TO FD 250 (CHILDREN'S JUSTICE)	250,030	250,030	0.00%	250,030	0.00%
	TRANSFER TO FD 274 (CONTRACT LAW ENFORCE)	340,329	-	-100.00%	-	na
	TRANSFER TO FD 391 (REVENUE BOND DEBT SERV)	6,312	10,000	58.43%	-	-100.00%
	TRANSFER TO FD 400 (CAPITAL PROJECTS)	-	950,000	na	1,000,000	5.26%
	TRANSFER TO FD 4XX (EQUIPMENT REPLACEMENT FD)	-	-	na	500,000	na
45910	APPROPRIATION OF FUND BALANCE FOR OTHER EXP	-	5,157,589	na	2,500,000	-51.53%
	RESTRICTED FOR ANTICIPATED COSTS	-	-	na	3,500,000	na
	CONTRIBUTION TO FUND BALANCE	-	2,000,000	na	1,003,435	-49.83%
	Total Expenditures:	\$ 86,993,153	\$ 104,360,315		\$ 106,719,661	

Note: In 2019, Out-of-County Fire was reclassified to Fund 248 (along with other minor outside funding for the Sheriff's Office, such as Major Crimes Task Force).

In 2020, Community Development was reclassified to Service Area 8.

In 2020, County implemented an equipment replacement fund.

**UTAH COUNTY
FISCAL YEAR 2021**

**2019
ACTUAL**

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BUDGET**

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BUDGET**

	ACTUAL	CURRENT	% Change	TENTATIVE	% Change
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DDAPT (210)

NOTE: DDAPT became part of Wasatch Mental Health in 2020

Revenues:

33XXX	INTERGOVERNMENTAL REVENUE (GRANTS)	\$ 6,034,396	\$ 9,302,208	54.15%	\$ -	-100.00%
34XXX	CHARGES FOR SERVICES	2,984,529	3,166,779	6.11%	-	-100.00%
36XXX	MISCELLANEOUS REVENUE	18,863	-	-100.00%	-	na
38100	TRANSFER FROM FD 100 (GENERAL)	454,391	500,060	10.05%	-	-100.00%
38700	CONTRIBUTIONS FROM PRIVATE SOURCES	16,709	500	-97.01%	-	-100.00%
38900	APPROPRIATED FUND BALANCE	-	-	na	-	na
	Total Revenues:	9,508,888	12,969,547			

Expenditures:

43350-1XXX	PERSONNEL	5,904,291	6,658,131	12.77%	-	-100.00%
43350	MATERIALS, SERVICES, AND SUPPLIES	2,556,937	3,992,524	56.14%	-	-100.00%
43350-7410	CAPITAL OUTLAY	37,343	-	-100.00%	-	na
43350-9200	CONTRIBUTION TO FUND BALANCE	1,010,317	2,318,892	129.52%	-	-100.00%
	Total Expenditures:	\$ 9,508,888	\$ 12,969,547		\$ -	

HEALTH DEPARTMENT (230)

Revenues:

33XXX	INTERGOVERNMENTAL REVENUE (GRANTS)	\$ 10,750,855	\$ 13,689,444	27.33%	\$ 17,121,445	25.07%
34XXX	CHARGES FOR SERVICES	12,137,476	12,139,276	0.01%	11,621,590	-4.26%
36XXX	MISCELLANEOUS REVENUE	2,687,325	182,543	-93.21%	169,769	-7.00%
38100	TRANSFER FROM FD 100 (GENERAL)	2,213,791	2,848,882	28.69%	2,907,096	2.04%
387XX	CONTRIBUTIONS FROM PRIVATE SOURCES	57,939	86,500	49.29%	57,109	-33.98%
38900	APPROPRIATED FUND BALANCE	-	1,109,585	na	4,527,700	308.05%
	Total Revenues:	27,847,386	30,056,230		36,404,709	

Expenditures:

43100	ADMINISTRATION	1,350,885	1,370,980	1.49%	2,849,316	107.83%
	Personnel	999,090	1,035,920	3.69%	1,199,690	15.81%
	Charges from Internal Service Funds	157,284	102,746	-34.67%	144,512	40.65%
	Capital Equipment	10,346	-	-100.00%	-	na
	Other Materials, Supplies, Services	184,165	232,314	26.14%	1,505,114	547.88%
43110	ENVIRONMENTAL	3,504,352	3,874,133	10.55%	3,927,126	1.37%
	Personnel	2,940,914	3,075,278	4.57%	3,080,187	0.16%
	Charges from Internal Service Funds	277,356	220,843	-20.38%	260,122	17.79%
	Capital Equipment	1,244	-	-100.00%	-	na
	Other Materials, Supplies, Services	284,838	578,012	102.93%	586,817	1.52%
43120	COMMUNITY HEALTH SERVICES (NURSING)	12,086,096	14,024,851	16.04%	17,365,554	23.82%
	Personnel	8,547,564	10,753,570	25.81%	13,205,633	22.80%
	Charges from Internal Service Funds	484,723	382,653	-21.06%	638,668	66.91%
	Capital Equipment	36,075	-	-100.00%	85	na
	Other Materials, Supplies, Services	3,017,734	2,888,628	-4.28%	3,521,168	21.90%
43130	HEALTH PROMOTION	1,463,448	1,492,105	1.96%	3,138,653	110.35%
	Personnel	1,252,160	1,304,375	4.17%	2,159,107	65.53%
	Charges from Internal Service Funds	115,587	94,266	-18.45%	113,851	20.78%
	Capital Equipment	-	-	na	-	na
	Other Materials, Supplies, Services	95,701	93,464	-2.34%	865,695	826.23%
43150	WIC	7,269,929	8,454,829	16.30%	8,218,232	-2.80%
	Personnel	1,673,161	1,940,328	15.97%	1,970,742	1.57%
	Charges from Internal Service Funds	180,812	154,521	-14.54%	156,837	1.50%
	Capital Equipment	8,444	-	-100.00%	2,000	na
4830	WIC Coupons	5,086,297	5,800,000	14.03%	5,800,000	0.00%
	Other Materials, Supplies, Services	321,215	559,980	74.33%	288,653	-48.45%
45810	FOSTER GRANDPARENTS	345,943	440,912	27.45%	469,037	6.38%
	Personnel	183,309	194,942	6.35%	197,624	1.38%
	Charges from Internal Service Funds	18,997	18,238	-4.00%	22,156	21.48%
	Capital Equipment	326	-	-100.00%	-	na
	Other Materials, Supplies, Services	143,311	227,732	58.91%	249,257	9.45%
45820	SENIOR COMPANIONS	264,492	398,420	50.64%	436,791	9.63%
	Personnel	111,953	161,234	44.02%	175,247	8.69%
	Charges from Internal Service Funds	12,597	12,092	-4.01%	14,411	19.18%
	Capital Equipment	163	-	-100.00%	-	na
	Other Materials, Supplies, Services	139,779	225,094	61.04%	247,133	9.79%
43100-9200	CONTRIBUTION TO FUND BALANCE	1,562,241	-	-100.00%	-	na

**UTAH COUNTY
FISCAL YEAR 2021**

	2019 ACTUAL	2020 BUDGET		2021 BUDGET	
	ACTUAL	CURRENT	% Change	TENTATIVE	% Change
Total Expenditures:	\$ 27,847,386	\$ 30,056,230		\$ 36,404,709	

ROAD PROJECTS (247)

Revenues:

31360	SECTION 2216 SALES TAX - COUNTY PORTION	\$ 2,307,686	\$ 2,351,000	1.88%	\$ 2,644,000	12.46%
31360-1000	SECTION 2216 SALES TAX - UTA PORTION	26,538,390	27,036,500	1.88%	30,406,000	12.46%
31364	SECTION 2218 SALES TAX	24,032,152	24,500,000	1.95%	27,542,000	12.42%
31365	SECTION 2208 SALES TAX - UTA	24,034,076	24,500,000	1.94%	27,542,000	12.42%
31366	SECTION 2219 SALES TAX - COUNTY PORTION	8,478,931	5,000,000	-41.03%	5,508,000	10.16%
31366-1000	SECTION 2219 SALES TAX - CITY/UTA PORTION	10,728,511	19,500,000	81.76%	22,034,000	12.99%
33401	"B" ROAD FUND ALLOTMENT	3,279,370	3,800,000	15.88%	3,954,100	4.06%
33XXX	INTERGOVERNMENTAL REVENUE	-	-	na	-	na
34247	MOTOR VEHICLE REGISTRATION FEE	4,612,744	4,700,000	1.89%	4,750,000	1.06%
34XXX	CHARGES FOR SERVICES	141,487	-	-100.00%	-	na
36XXX	MISCELLANEOUS REVENUE	2,346,092	1,645,000	-29.88%	1,850,000	12.46%
367XX	PROCEEDS FROM ISSUANCE OF BONDS	93,521,275	-	-100.00%	-	na
38100	TRANSFER FROM FD 100 (GENERAL)	-	-	na	-	na
38900	APPROPRIATED FUND BALANCE	-	70,126,703	na	85,123,252	21.38%
	Total Revenues:	200,020,714	183,159,203		211,353,352	

44130	"B" ROAD PROJECTS	3,551,564	3,800,000	7.00%	3,937,544	3.62%
	<i>Personnel</i>	1,275,325	515,090	-59.61%	1,066,440	107.04%
	<i>Charges from Internal Service Funds</i>	1,156,261	2,427,942	109.98%	2,681,839	10.46%
	<i>Capital Outlay</i>	1,998	-	-100.00%	2,000	na
	<i>Other Materials, Supplies, Services</i>	1,117,980	856,968	-23.35%	187,265	-78.15%
44160	SECTION 2216 SALES TAX ROAD PROJECTS	2,545,031	-	-100.00%	-	na
44160-9500	PASS-THRU FUNDING TO UTAH TRANSIT AUTHORITY	26,538,391	27,036,500	1.88%	30,406,000	12.46%
44161	SECTION 2218 SALES TAX ROAD PROJECTS	20,822,810	82,714,286	297.23%	91,699,187	10.86%
44162	REGISTRATION FEE ROAD PROJECTS	10,040,562	9,359,987	-6.78%	10,896,467	16.42%
44163	SECTION 2218 SALES TAX BOND EXPENDITURES	78,811,275	-	-100.00%	-	na
44164	BOND ISSUANCE COSTS	14,710,000	-	-100.00%	-	na
44165	SECTION 2219 SALES TAX ROAD PROJECTS	10,728,511	5,000,000	-53.40%	5,465,000	9.30%
44165-9500	PASS-THRU FUNDING TO CITIES/UTA	-	19,500,000	na	22,034,000	12.99%
44166-9500	PASS-THRU FUNDING TO UTAH TRANSIT AUTHORITY	24,034,076	24,500,000	1.94%	27,542,000	12.42%
4416X-9100	TRANSFER TO FD 391 (REVENUE BOND DEBT SERV)	-	11,248,430	na	10,679,076	-5.06%
4416X-9200	CONTRIBUTION TO FUND BALANCE	8,238,494	-	-100.00%	8,694,078	na
	Total Expenditures:	\$ 200,020,714	\$ 183,159,203		\$ 211,353,352	

**UTAH COUNTY
FISCAL YEAR 2021**

**2019
ACTUAL**

**2020
BUDGET**

**2021
BUDGET**

	ACTUAL	CURRENT	% Change	TENTATIVE	% Change
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GRANTS / OUTSIDE PROJECTS (248)

Revenues:

31160	PROPERTY TAXES ASSIGNED TO RDA	\$ 2,635,205	\$ 4,000,000	51.79%	\$ 5,300,000	32.50%
33XXX	INTERGOVERNMENTAL REVENUE (UNASSIGNED)	22,892	5,000,000	21741.69%	622,856	-87.54%
33XXX	INTERGOVERNMENTAL REVENUE (CDBG)	1,329,124	3,100,000	133.24%	8,607,845	177.67%
33XXX	INTERGOVERNMENTAL REVENUE (COMMISSION)		150,000	na	-	-100.00%
33XXX	INTERGOVERNMENTAL REVENUE (JUSTICE COURT)		10,000	na	-	-100.00%
33XXX	INTERGOVERNMENTAL REVENUE (ATTORNEY)	74,245	68,569	-7.64%	74,244	8.28%
33XXX	INTERGOVERNMENTAL REVENUE (ELECTIONS)	1,212,993	1,025,000	-15.50%	1,211,557	18.20%
33XXX	INTERGOVERNMENTAL REVENUE (SHERIFF)	846,417	2,835,676	235.02%	1,999,029	-29.50%
33XXX	INTERGOVERNMENTAL REVENUE (FIRE)		162,955	na	50,000	-69.32%
33XXX	INTERGOVERNMENTAL REVENUE (PUBLIC WORKS)	1,247,904	19,000,000	1422.55%	17,760,848	-6.52%
33XXX	INTERGOVERNMENTAL REVENUE (MOSQUITO)	3,000	15,000	400.00%	3,000	-80.00%
33XXX	INTERGOVERNMENTAL REVENUE (PUBLIC DEFEND)	1,688,956	2,500,000	48.02%	2,000,000	-20.00%
34XXX	CHARGES FOR SERVICES (ATTORNEY)		10,000	na	-	-100.00%
34XXX	CHARGES FOR SERVICES (SHERIFF)	96,223	119,845	24.55%	136,350	13.77%
34XXX	CHARGES FOR SERVICES (FIRE)	1,304,107	1,632,957	25.22%	1,698,271	4.00%
34XXX	CHARGES FOR SERVICES (PUBLIC WORKS)	146,436	785,000	436.07%	822,522	4.78%
34160	CHARGES FOR SERVICES (ELECTIONS)	-	-	na	898,000	na
3427X	E911 SURCHARGE	1,832,858	2,500,000	36.40%	2,500,000	0.00%
35220	ATTORNEY FORFEITURES		8,031	na	-	-100.00%
35221	SHERIFF FORFEITURES		-	na	-	na
36901	MISCELLANEOUS REVENUE	67,766	-	-100.00%	-	na
38700	ATTORNEY CONTRIBUTIONS	12,941	12,500	-3.41%	20,000	60.00%
38701	SHERIFF CONTRIBUTIONS	132,757	179,553	35.25%	184,200	2.59%
	Total Revenues:	12,653,824	43,115,086		43,888,722	

41120	CDBG EXPENDITURES	1,169,514	3,100,000	165.07%	8,257,845	166.38%
41120	UNASSIGNED GRANT EXPENDITURES	159,611	5,000,000	3032.62%	1,650,000	-67.00%
41120-9500	CONTRIBUTION TO UTAH VALLEY DISPATCH SSD	1,832,858	2,500,000	36.40%	2,500,000	0.00%
41120-9500	CONTRIBUTION TO REDEVELOPMENT AGENCIES	2,635,205	4,000,000	51.79%	4,000,000	0.00%
41220	JUSTICE COURT GRANT EXPENDITURES	-	10,000	na	10,000	0.00%
4145X	ATTORNEY'S OFFICE GRANT EXPENDITURES	87,185	99,100	13.67%	94,244	-4.90%
41500	OTHER GRANT EXPENDITURES	-	150,000	na	-	-100.00%
41550	PUBLIC DEFENDER GRANT EXPENDITURES	1,711,848	2,500,000	46.04%	2,000,000	-20.00%
41700	ELECTIONS GRANT EXPENDITURES	1,277,861	1,025,000	-19.79%	2,109,557	105.81%
421XX/423XX	SHERIFF'S OFFICE GRANT EXPENDITURES	1,075,398	3,135,074	191.53%	2,169,579	-30.80%
422XX	FIRE GRANT EXPENDITURES	1,291,108	1,760,636	36.37%	1,900,921	7.97%
	<i>Personnel (excluding overtime)</i>	<i>568,123</i>	<i>732,277</i>	<i>28.89%</i>	<i>758,240</i>	<i>3.55%</i>
	<i>Overtime</i>	<i>312,156</i>	<i>460,000</i>	<i>47.36%</i>	<i>460,000</i>	<i>0.00%</i>
	<i>Charges from Internal Service Funds</i>	<i>262,895</i>	<i>211,559</i>	<i>-19.53%</i>	<i>198,992</i>	<i>-5.94%</i>
	<i>Capital Equipment</i>	<i>3,523</i>	<i>112,955</i>	<i>3106.22%</i>	<i>10,350</i>	<i>-90.84%</i>
	<i>Other Materials, Supplies, Services</i>	<i>144,411</i>	<i>243,845</i>	<i>68.85%</i>	<i>473,339</i>	<i>94.11%</i>
43140	MOSQUITO ABATEMENT GRANT EXPENDITURES	3,000	15,000	400.00%	3,000	-80.00%
44131/45100	PUBLIC WORKS PROJECTS	1,394,340	19,785,000	1318.95%	19,193,576	-2.99%
4XXXX-9100	TRANSFER TO FD 100 (GENERAL)	15,896	35,276	121.92%	-	-100.00%
	Total Expenditures:	\$ 12,653,824	\$ 43,115,086		\$ 43,888,722	

Note: In 2019, Out-of-County Fire was reclassified to Fund 248 (along with other minor outside funding for the Sheriff's Office, such as Major Crimes Task Force).

Reclassified 2018 actual expenditures from the general fund for better comparison.

CHILD JUSTICE (250)

Revenues:

33XXX	INTERGOVERNMENTAL REVENUE (GRANTS)	\$ 1,263,416	\$ 1,787,900	41.51%	\$ 1,692,609	-5.33%
34XXX	CHARGES FOR SERVICES	110,700	74,706	-32.51%	111,325	49.02%
36XXX	MISCELLANEOUS REVENUE	19	-	-100.00%	-	na
38100	TRANSFER FROM FD 100 (GENERAL)	250,030	250,030	0.00%	250,030	0.00%
38700	CONTRIBUTIONS FROM PRIVATE SOURCES	121,122	147,783	22.01%	159,380	7.85%
	Total Revenues:	1,745,287	2,260,419		2,213,344	

42250-1XXX	PERSONNEL	1,393,417	1,519,874	9.08%	1,833,256	20.62%
42250-56XX	CHARGES FROM INTERNAL SERVICE FUNDS	86,331	79,093		76,636	
42250	MATERIALS, SERVICES, AND SUPPLIES	127,633	202,257	58.47%	254,643	25.90%
42250-7410	CAPITAL OUTLAY	57,267	-	-100.00%	25,000	na
42250-9200	CONTRIBUTION TO FUND BALANCE	80,639	459,195	469.45%	23,809	-94.82%

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42250 Total Expenditures:	\$ 1,745,287	\$ 2,260,419		\$ 2,213,344	

INMATE BENEFIT (273)

Revenues:

34XXX CHARGES FOR SERVICES	\$ 303,979	\$ 269,819	-11.24%	\$ 303,370	12.43%
36XXX MISCELLANEOUS REVENUE	31,729	23,990	-24.39%	310	-98.71%
38900 APPROPRIATED FUND BALANCE	-	50,000	na	190	-99.62%
Total Revenues:	335,708	343,809		303,870	

42730-1XXX PERSONNEL	189,139	255,979	35.34%	237,820	-7.09%
42730 MATERIALS, SERVICES, AND SUPPLIES	52,356	54,112	3.35%	65,750	21.51%
42730-7410 CAPITAL OUTLAY	-	-	na	300	na
42730-9200 CONTRIBUTION TO FUND BALANCE	94,213	33,718	-64.21%		-100.00%
Total Expenditures:	\$ 335,708	\$ 343,809		\$ 303,870	

LAW ENFORCEMENT (274)

Revenues:

33XXX INTERGOVERNMENTAL REVENUE	\$ -	\$ -	na	\$ -	na
34XXX CHARGES FOR SERVICES	3,874,305	5,522,208	42.53%	6,036,987	9.32%
36XXX MISCELLANEOUS REVENUE	-	-	na	-	na
38100 TRANSFER FROM FD 100 (GENERAL)	340,329	-	-100.00%	-	na
38900 APPROPRIATED UNDESIGNATED FUND BALANCE	-	-	na		na
Total Revenues:	4,214,634	5,522,208		6,036,987	

Expenditures:

42111 PATROL EXPENDITURES	3,748,506	4,055,110	8.18%	5,341,630	31.73%
<i>Personnel</i>	2,969,612	3,146,952	5.97%	3,338,234	6.08%
<i>Charges from Internal Service Funds</i>	593,263	709,052	19.52%	740,089	4.38%
<i>Capital Equipment</i>	5,064	-	-100.00%	11,725	na
<i>Other Materials, Supplies, Services</i>	180,567	199,106	10.27%	1,251,582	528.60%
42121 INVESTIGATION EXPENDITURES	170,820	151,094	-11.55%	319,111	111.20%
<i>Personnel</i>	127,405	123,670	-2.93%	253,513	104.99%
<i>Charges from Internal Service Funds</i>	28,843	15,060	-47.79%	39,930	165.14%
<i>Capital Equipment</i>	-	-	na	-	na
<i>Other Materials, Supplies, Services</i>	14,572	12,364	-15.15%	25,668	107.60%
42181 SPECIAL VICTIMS UNIT EXPENDITURES	154,595	155,157	0.36%	166,024	7.00%
<i>Personnel</i>	134,868	127,552	-5.42%	134,650	5.56%
<i>Charges from Internal Service Funds</i>	16,577	24,055	45.11%	23,988	-0.28%
<i>Capital Equipment</i>	-	-	na	-	na
<i>Other Materials, Supplies, Services</i>	3,150	3,550	12.70%	7,386	108.06%
42531 ANIMAL ENFORCEMENT EXPENDITURES	140,713	154,613	9.88%	171,485	10.91%
<i>Personnel</i>	131,456	123,978	-5.69%	135,340	9.16%
<i>Charges from Internal Service Funds</i>	7,364	28,685	289.53%	27,980	-2.46%
<i>Capital Equipment</i>	-	-	na	2,000	na
<i>Other Materials, Supplies, Services</i>	1,893	1,950	3.01%	6,165	216.15%
42111-9200 CONTRIBUTION TO FUND BALANCE		1,006,234	na	38,737	-96.15%
Total Expenditures:	\$ 4,214,634	\$ 5,522,208		\$ 6,036,987	

TRANSIENT ROOM TAX (280)

Revenues:

31351-0 TRANSIENT ROOM TAX (3%)	\$ 3,000,390	\$ 3,050,000	1.65%	\$ 3,000,390	-1.63%
31351-1000 TRANSIENT ROOM TAX (1.25%)	1,250,163	1,271,000	1.67%	1,250,162	-1.64%
36XXX MISCELLANEOUS REVENUE	6,029	5,000	-17.07%	6,028	20.56%
38900 APPROPRIATED FUND BALANCE	-	-	na		na
Total Revenues:	4,256,582	4,326,000		4,256,580	

Expenditures:

45601-3100 UVCVB	2,141,678	-	-100.00%	2,115,678	na
45601-3100 FREEDOM FESTIVAL	113,000	113,000	0.00%	113,000	0.00%
45601 OTHER EXPENDITURES	366	1,000	173.22%	367	-63.30%
45601-9100 TRANSFER TO FD 391 (CONVENTION CTR BOND PMT)	2,000,000	2,275,000	13.75%	1,400,000	-38.46%
45601-9200 CONTRIBUTION TO FUND BALANCE	1,538	1,937,000	125842.78%	627,535	-67.60%
Total Expenditures:	\$ 4,256,582	\$ 4,326,000		\$ 4,256,580	

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	ACTUAL	CURRENT	% Change	TENTATIVE	% Change
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TRCC TAXES (281)

Revenues:

31352	RESTAURANT TAX	\$ 9,372,738	\$ 10,000,000	6.69%	\$ 9,372,738	-6.27%
31353	MOTOR VEHICLE SHORT-TERM LEASE TAX	1,306,646	1,343,000	2.78%	1,306,645	-2.71%
34XXX	CHARGES FOR SERVICES	-	14,220	na	-	-100.00%
3470X	PW/PARKS SERVICE FEES	187,291	170,271	-9.09%	143,698	-15.61%
36XXX	MISCELLANEOUS REVENUE	646,252	443,521	-31.37%	646,251	45.71%
38900	APPROPRIATED FUND BALANCE	-	18,950,000	na	-	-100.00%
	Total Revenues:	11,512,927	30,921,012		11,469,332	

Expenditures:

45100	UTAH COUNTY PARKS AND TRAILS	1,598,242	1,434,448	-10.25%	1,728,640	20.51%
	<i>Personnel</i>	876,780	904,217	3.13%	1,104,925	22.20%
	<i>Charges from Internal Service Funds</i>	120,361	205,553	70.78%	229,848	11.82%
	<i>Capital Outlay</i>	359,105	-	-100.00%	7,000	na
	<i>Other Materials, Supplies, Services</i>	241,996	324,678	34.17%	386,867	19.15%
45620	MATERIALS, SERVICES, AND SUPPLIES	147,769	260,839	76.52%	1,737,889	566.27%
45620	CONVENTION CENTER OPERATION & MAINTENANCE	232,731	396,000	70.15%	232,731	-41.23%
45620-3100	BOOKMOBILE	85,787	91,000	6.08%	85,788	-5.73%
45620-3100	COUNTY FAIR	250,000	250,000	0.00%	250,000	0.00%
45620-9100	TRANSFER TO FD 391 (CONVENTION CTR BOND PMT)	252,421	920,806	264.79%	720,100	-21.80%
45620-9100	TRANSFER TO FD 391 (THANKSGIVING PT BOND PMT)	284,081	283,476	-0.21%	283,276	-0.07%
45620-9200	TRANSFER TO FD 400	-	-	na	2,100,000	na
45620-9200	CONTRIBUTION TO FUND BALANCE	7,571,438	21,720,426	186.87%	3,609,112	-83.38%
45620-9500	SPANISH FORK FAIRGROUNDS	312,949	350,000	11.84%	312,949	-10.59%
45620-9500	ICE SHEET	50,000	50,000	0.00%	50,000	0.00%
45620-9500	UTAH COUNTY ART BOARD	2,400	2,400	0.00%	2,400	0.00%
45620-9500	GRANTS/CONTRIBUTIONS TO OUTSIDE AGENCIES	725,109	5,161,617	611.84%	356,447	-93.09%
	Total Expenditures:	\$ 11,512,927	\$ 30,921,012		\$ 11,469,332	

ASSESSING & COLLECTING (290)

Revenues:

31XXX	PROPERTY TAXES - ASSESSING & COLLECTING	\$ 9,064,106	\$ 9,078,000	0.15%	\$ 9,531,000	4.99%
33XXX	INTERGOVERNMENTAL REVENUE	133,808	130,000	-2.85%	133,807	2.93%
34120	RECORDER FEES	4,686,860	3,009,727	-35.78%	4,688,782	55.79%
34160	AUDITOR FEES	28,086	28,000	-0.31%	28,085	0.30%
34170	ASSESSOR FEES	6,669	3,000	-55.02%	6,668	122.27%
34181	TREASURER FEES	-	26,000	na	22,335	-14.10%
36XXX	MISCELLANEOUS REVENUE	82,386	40,000	-51.45%	82,384	105.96%
38900	APPROPRIATED FUND BALANCE	-	4,426,000	na	-	-100.00%
	Total Revenues:	14,001,915	16,740,727		14,493,061	

Expenditures:

41411	TAX ADMINISTRATION	501,377	487,380	-2.79%	548,389	12.52%
	<i>Personnel</i>	241,631	268,303	11.04%	272,303	1.49%
	<i>Charges from Internal Service Funds</i>	147,501	92,681	-37.17%	142,341	53.58%
	<i>Capital Equipment</i>	1,412	-	-100.00%	100	na
	<i>Other Materials, Supplies, Services</i>	110,833	126,396	14.04%	133,645	5.74%
41430	TREASURER	1,116,184	1,311,920	17.54%	1,297,967	-1.06%
	<i>Personnel</i>	775,418	824,846	6.37%	808,254	-2.01%
	<i>Charges from Internal Service Funds</i>	245,214	379,239	54.66%	352,478	-7.06%
	<i>Capital Equipment</i>	858	-	-100.00%	-	na
	<i>Other Materials, Supplies, Services</i>	94,694	107,835	13.88%	137,235	27.26%
41440	RECORDER	2,400,339	3,009,727	25.39%	2,901,074	-3.61%
	<i>Personnel</i>	2,134,738	2,626,774	23.05%	2,511,545	-4.39%
	<i>Charges from Internal Service Funds</i>	220,469	294,668	33.66%	327,229	11.05%
	<i>Capital Equipment</i>	609	-	-100.00%	-	na
	<i>Other Materials, Supplies, Services</i>	44,523	88,285	98.29%	62,300	-29.43%
41460	ASSESSOR	4,806,236	6,082,635	26.56%	5,952,395	-2.14%
	<i>Personnel</i>	4,133,979	5,003,676	21.04%	4,925,252	-1.57%
	<i>Charges from Internal Service Funds</i>	397,108	541,601	36.39%	596,507	10.14%
	<i>Capital Equipment</i>	2,752	-	-100.00%	-	na
	<i>Other Materials, Supplies, Services</i>	272,397	537,358	97.27%	430,636	-19.86%
41510	NON-DEPARTMENTAL	3,127,167	3,472,588	11.05%	3,111,177	-10.41%
41461-9200	CONTRIBUTION TO FUND BALANCE	2,050,612	2,376,477	15.89%	682,059	-71.30%

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Total Expenditures:	\$ 14,001,915	\$ 16,740,727		\$ 14,493,061	

GENERAL OBLIGATION DEBT SERV (390)

Revenues:

31XXX	TAXES	\$ 38	\$ 2,000	5163.16%	\$ -	-100.00%
33XXX	INTERGOVERNMENTAL REVENUE	-	-	na	-	na
36XXX	MISCELLANEOUS REVENUE	-	-	na	-	na
38900	APPROPRIATED FUND BALANCE	-	-	na	-	na
	Total Revenues:	38	2,000		-	

Expenditures:

47120-8100	GENERAL OBLIGATION BOND PRINCIPAL PAYMENTS	-	-	na	-	na
47120-8200	GENERAL OBLIGATION BOND INTEREST PAYMENTS	-	-	na	-	na
47120	FISCAL AGENT FEES	-	-	na	-	na
47120-9100	TRANSFER TO FD 391 (REVENUE DEBT SERVICE)	38	2,000	5163.16%	-	-100.00%
47120-9200	CONTRIBUTION TO FUND BALANCE	-	-	na	-	na
	Total Expenditures:	\$ 38	\$ 2,000		\$ -	

REVENUE BOND DEBT SERVICE (391)

Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$ 5,487,463	\$ 3,372,868	-38.54%	\$ 3,376,874	0.12%
36XXX	MISCELLANEOUS REVENUE	-	-	na	-	na
38100	TRANSFER FROM FD 100 (GENERAL)	6,312	10,000	58.43%	-	-100.00%
38100	TRANSFER FROM FD 247 (PUBLIC TRANSPORTATION)	16,974,312	11,248,430	-33.73%	10,679,076	-5.06%
38100	TRANSFER FROM FD 280 (TRT)	2,000,000	2,275,000	13.75%	1,400,000	-38.46%
38100	TRANSFER FROM FD 281 (TRCC - COVENTION CTR)	252,421	920,806	264.79%	720,100	-21.80%
38100	TRANSFER FROM FD 281 (TRCC - THANKSGIVING PT)	284,081	283,476	-0.21%	283,276	-0.07%
38100	TRANSFER FROM FD 390 (GO DEBT SERVICE)	38	2,000	5163.16%	-	-100.00%
38100	TRANSFER FROM FD 400 (CAPITAL PROJECTS)	-	-	na	-	na
38100	TRANSFER FROM FD 630 (BLDG MAINT)	362,211	496,640	37.11%	498,545	0.38%
38900	APPROPRIATED FUND BALANCE	1,411,122	1,391,805	-1.37%	-	-100.00%
	Total Revenues:	26,777,960	20,001,025		16,957,871	

Expenditures:

47121-3100	REVENUE BOND PROFESSIONAL SERVICES	2,750	2,000	-27.27%	3,250	62.50%
47121-8100	REVENUE BOND PRINCIPAL PAYMENTS	15,065,000	9,175,000	-39.10%	8,510,000	-7.25%
47121-8200	REVENUE BOND INTEREST PAYMENTS	11,686,760	10,794,192	-7.64%	8,419,521	-22.00%
47121	FISCAL AGENT FEES	23,450	23,700	1.07%	25,100	5.91%
47121-9200	CONTRIBUTION TO FUND BALANCE	-	6,133	na	-	-100.00%
	Total Expenditures:	\$ 26,777,960	\$ 20,001,025		\$ 16,957,871	

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CAPITAL PROJECTS (400)					
Revenues:					
33XXX INTERGOVERNMENTAL REVENUE	\$ -	\$ -	na		na
36XXX MISCELLANEOUS REVENUE	337,543	200,000	-40.75%	250,000	25.00%
367XX PROCEEDS FROM ISSUANCE OF BONDS	-	35,000,000	na	-	-100.00%
38100 TRANSFER FROM FD 100 (GENERAL)	-	950,000	na	1,000,000	5.26%
TRANSFER FROM FD 247 (ROADS)	-	-		2,150,000	
38100 TRANSFER FROM FD 281 (CONVENTION CENTER)	-	-	na	877,000	na
38100 TRANSFER FROM FD 281 (HISTORIC COURTHOUSE)	-	-	na	600,000	na
38100 TRANSFER FROM FD 610 (MOTOR POOL)	-	-	na	350,000	na
38100 TRANSFER FROM FD 630 (BUILDING MAINTENANCE)	-	-	na	-	na
TRANSFER FROM FD 640 (TELECOMMUNICATIONS)	-	-	na	437,250	
TRANSFER FROM FD 670 (INFORMATION TECH)	-	-	na	220,000	
3870X CONTRIBUTIONS FROM PRIVATE SOURCES	-	-	na		na
38900 APPROPRIATED FUND BALANCE		9,466,368	na	4,127,400	-56.40%
Total Revenues:	337,543	45,616,368		10,011,650	

Expenditures:

44700-7011 RESTRICTED FUTURE PROJECTS	-	-	na		na
44700-7012 SECURITY CENTER PROJECTS	-	-	na	1,047,500	na
44700-7013 ADMINISTRATION BLDG PROJECTS	-	-	na	380,000	na
44700-7014 HEALTH & JUSTICE PROJECTS	-	-	na	100,000	na
44700-7014 FOOTHILL NORTH BUILDING	-	-	na	-	na
44700-7015 COURTHOUSE PROJECTS	-	-	na	700,000	na
44700-7016 OTHER PROJECTS	50,186	-	-100.00%	7,122,150	na
44700-7019 UTAH VALLEY CONVENTION CENTER	-	35,000,000	na	662,000	-98.11%
44700-7020 ENERGY IMPROVEMENTS	-	-	na	-	na
44700-7100 LAND PURCHASES	-	-	na	-	na
44700-9100 TRANSFER TO FD 391 (REVENUE DEBT SERVICE)	-	-	na	-	na
44700-9200 CONTRIBUTION TO FUND BALANCE	287,357	10,616,368	3594.49%		-100.00%
Total Expenditures:	\$ 337,543	\$ 45,616,368		\$ 10,011,650	

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MOTOR POOL (610)

Operating Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$ -	\$ -	na	\$ -	na
34XXX	CHARGES FOR SERVICES	98,755	110,000	11.39%	98,755	-10.22%
36XXX	MISCELLANEOUS REVENUE	1,350,221	248,067	-81.63%	243,718	-1.75%
38XXX	USE OF FUND BALANCE	-	3,521,225		-	
39XXX	INTRAGOVERNMENTAL REVENUE	5,248,977	9,255,736	76.33%	9,064,538	-2.07%
	Total Operating Revenues:	6,697,953	13,135,028		9,407,011	

Operating Expenditures:

44610-1XXX	SALARY & WAGES	919,085	1,003,601	9.20%	968,160	-3.53%
4461X	OPERATING EXPENSES	1,526,874	1,914,352	25.38%	1,626,909	-15.02%
44610-56XX	<i>Charges from Internal Service Funds</i>	150,633	169,470	12.51%	243,721	43.81%
4461X-74XX	CAPITAL	350,387	3,561,225	916.37%	2,763,620	-22.40%
44611-9200	RESTRICTED APPROPRIATIONS	-	4,197,824	na	1,250,000	-70.22%
	CONTRIBUTION TO FUND BALANCE	-	-	na	882,693	
44610-9800	DEPRECIATION EXPENSE	2,871,908	2,888,556	0.58%	2,871,908	-0.58%
	Total Operating Expenditures:	5,818,887	13,735,028		10,607,011	

Non-Operating Funding:

36401	SALE OF FIXED ASSETS	1,106,500	600,000	-45.77%	1,200,000	100.00%
44610-9100	TRANSFER TO FD 400 (CAPITAL PROJECTS)	-	-	na	-	na
38900	Total Cash Funding Requirements:	\$ 1,985,566	\$ -		\$ -	

JAIL FOOD SERVICES (620)

Operating Revenues:

34XXX	CHARGES FOR SERVICES	\$ 610,000	\$ 585,782	-3.97%	\$ 625,000	6.69%
36XXX	MISCELLANEOUS REVENUE	1,500	2,135	42.33%	7,520	252.22%
39562-1000	INTRAGOVERNMENTAL REVENUE (JAIL)	2,052,264	2,642,102	28.74%	2,218,318	-16.04%
39562-2000	INTRAGOVERNMENTAL REVENUE (WASATCH)	66,000	76,850	16.44%	65,306	-15.02%
	Total Operating Revenues:	2,729,764	3,306,869		2,916,144	

Operating Expenditures:

42620-1XXX	SALARY & WAGES	844,188	904,002	7.09%	927,858	2.64%
42620	MATERIALS & SUPPLIES	1,272,481	1,652,221	29.84%	1,145,943	-30.64%
42620-7410	CAPITAL	-	-	na	-	na
4462X-56XX	<i>Charges from Internal Service Funds</i>	-	-	na	169,270	na
42621-1XXX	SALARY & WAGES - MEALS ON WHEELS	184,997	251,960	36.20%	190,581	-24.36%
42621	MATERIALS & SUPPLIES - MEALS ON WHEELS	279,405	333,822	19.48%	336,730	0.87%
42621-7410	CAPITAL - MEALS ON WHEELS	-	-	na	-	na
42620-9200	CONTRIBUTION TO FUND BALANCE	10,945	18,212	66.40%	-	-100.00%
42620-9800	DEPRECIATION EXPENSE	137,748	146,652	6.46%	145,762	-0.61%
	Total Operating Expenditures:	2,729,764	3,306,869		2,916,144	

Non-Operating Funding:

42620-9100	TRANSFER TO FD 100 (GENERAL)	-	-	na	-	na
38900	Total Cash Funding Requirements:	\$ -	\$ -		\$ -	

**UTAH COUNTY
FISCAL YEAR 2021**

**2019
ACTUAL**

**2020
BUDGET**

**2021
BUDGET**

	ACTUAL	CURRENT	% Change	TENTATIVE	% Change
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BUILDING MAINTENANCE (630)

Operating Revenues:

33XXX	INTRAGOVERNMENTAL REVENUE	\$ -	\$ -	na	na
34XXX	CHARGES FOR SERVICES	605,104	405,063	-33.06%	611,950
36XXX	MISCELLANEOUS REVENUE	16,306	47,963	194.14%	72,645
39XXX	INTRAGOVERNMENTAL REVENUE	9,532,194	7,288,141	-23.54%	15,143,056
	Total Operating Revenues:	10,153,604	7,741,167		15,827,651

Operating Expenditures:

44630-1XXX	SALARY & WAGES	2,435,969	2,491,481	2.28%	2,612,279
4463X	MATERIALS & SUPPLIES	4,037,803	4,115,076	1.91%	3,903,368
4463X-56XX	<i>Charges from Internal Service Funds</i>	-	-	na	337,787
4463X-7410	CAPITAL	159,042	9,500	-94.03%	305,400
44631-9200	RESTRICTED APPROPRIATIONS	1,032,382	521,424	-49.49%	8,000,000
	CONTRIBUTION TO FUND BALANCE	-	-	na	78,251
44630-9800	DEPRECIATION EXPENSE	115,000	140,000	21.74%	112,224
	Total Operating Expenditures:	7,780,196	7,277,481		15,349,309

Non-Operating Funding:

36401	SALE OF FIXED ASSETS	16,820	32,954	95.92%	19,202
44630-9100	TRANSFER TO FD 391 (REVENUE BOND PMT)	(401,857)	(496,640)	23.59%	(497,544)
44630-9100	TRANSFER TO FD 400 (CAPITAL PROJECTS)	(1,988,371)	-	-100.00%	-
38900	Total Cash Funding Requirements:	\$ -	\$ -		\$ -

TELECOMMUNICATION (640)

Operating Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$ -	\$ -	na	na
34XXX	CHARGES FOR SERVICES	70,079	58,848	-16.03%	49,000
36XXX	MISCELLANEOUS REVENUE	12,651	26,205	107.14%	29,709
	USE OF FUND BALANCE	-	-	na	40,830
39XXX	INTRAGOVERNMENTAL REVENUE	796,120	749,990	-5.79%	512,890
	Total Operating Revenues:	878,850	835,043		632,429

Operating Expenditures:

44640-1XXX	SALARY & WAGES	213,289	270,006	26.59%	278,938
4464X	MATERIALS & SUPPLIES	347,923	340,465	-2.14%	135,134
4464X-56XX	<i>Charges from Internal Service Funds</i>	-	-	na	118,828
4464X-7410	CAPITAL	549,221	60,000	-89.08%	-
44641-9200	RESTRICTED APPROPRIATIONS	240,699	200,000	-16.91%	10,000
	CONTRIBUTION TO FUND BALANCE	-	-	na	-
44640-9800	DEPRECIATION EXPENSE	90,371	41,568	-54.00%	89,529
	Total Operating Expenditures:	1,441,503	912,039		632,429

Non-Operating Funding:

36401	SALE OF FIXED ASSETS	-	-	na	-
38900	Total Cash Funding Requirements:	\$ (562,653)	\$ (76,996)		\$ -

**UTAH COUNTY
FISCAL YEAR 2021**

**2019
ACTUAL**

**2020
BUDGET**

**2021
BUDGET**

	ACTUAL	CURRENT	% Change	TENTATIVE	% Change
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RADIO COMMUNICATION (650)

Operating Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$ -	\$ -	na	\$ -	na
34XXX	CHARGES FOR SERVICES	36,022	37,441	3.94%	45,500	21.52%
36XXX	MISCELLANEOUS REVENUE	7,564	18,963	150.70%	20,999	10.74%
39XXX	INTRAGOVERNMENTAL REVENUE	970,911	1,010,469	4.07%	952,280	-5.76%
	Total Operating Revenues:	1,014,497	1,066,873		1,018,779	

Operating Expenditures:

44650-1XXX	SALARY & WAGES	189,547	145,096	-23.45%	147,855	1.90%
4465X	MATERIALS & SUPPLIES	638,021	472,483	-25.95%	286,051	-39.46%
4465X-7410	CAPITAL	5,621	150,000	2568.56%	419,280	179.52%
44651-9200	RESTRICTED APPROPRIATIONS	461,158	200,000	-56.63%	100,000	-50.00%
	CONTRIBUTION TO FUND BALANCE	-	-	na	210	
44650-9800	DEPRECIATION EXPENSE	125,000	99,294	-20.56%	73,885	-25.59%
	Total Operating Expenditures:	1,419,347	1,066,873		1,027,281	

Non-Operating Funding:

36401	SALE OF FIXED ASSETS	4,850	-	-100.00%	8,502	na
44650-9100	TRANSFER TO FD 400 (CAPITAL PROJECTS)	-	-	na	-	na
38900	Total Cash Funding Requirements:	\$ (400,000)	\$ -		\$ -	

COMPUTER SUPPORT (670)

Operating Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$ -	\$ -	na	\$ -	na
34XXX	CHARGES FOR SERVICES	55,300	80,078	44.81%	147,184	83.80%
36XXX	MISCELLANEOUS REVENUE	19,118	43,430	127.17%	58,044	33.65%
	USE OF FUND BALANCE	149,192	181,377	21.57%	865,731	377.31%
39XXX	INTRAGOVERNMENTAL REVENUE	4,301,560	5,276,239	22.66%	3,658,227	-30.67%
	Total Operating Revenues:	4,525,170	5,581,124		4,729,186	

Operating Expenditures:

41670-1XXX	SALARY & WAGES (SUPPORT)	957,067	929,525	-2.88%	913,557	-1.72%
4167X	MATERIALS & SUPPLIES (SUPPORT)	1,008,036	1,008,791	0.07%	630,833	-37.47%
4167X-56XX	<i>Charges from Internal Service Funds</i>	-	-	na	166,879	na
4167X-7410	CAPITAL (SUPPORT)	161,728	50,000	-69.08%	434,500	769.00%
41672-9200	RESTRICTED APPROPRIATIONS	266,895	905,148	239.14%	-	-100.00%
	CONTRIBUTION TO FUND BALANCE	-	-	na	-	na
41670-9800	DEPRECIATION EXPENSE	100,000	115,691	15.69%	139,343	20.44%
41671-1XXX	SALARY & WAGES (PROGRAMMING)	1,897,397	2,430,764	28.11%	2,284,284	-6.03%
41671	MATERIALS & SUPPLIES (PROGRAMMING)	149,047	167,839	12.61%	160,413	-4.42%
41671-7410	CAPITAL (PROGRAMMING)	-	-	na	3,000	na
	Total Operating Expenditures:	4,540,170	5,607,758		4,732,809	

Non-Operating Funding:

36401	SALE OF FIXED ASSETS	15,000	26,634	77.56%	3,623	-86.40%
38900	Total Cash Funding Requirements:	\$ -	\$ -		\$ -	