



TENTATIVE BUDGET

for calendar year
2023



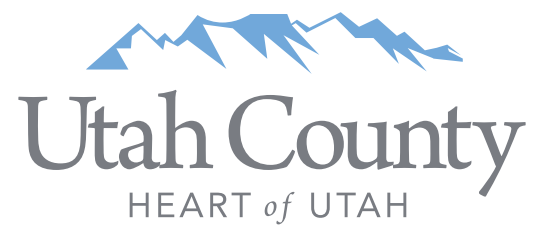


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Introductory Section



Elected Officials



Commission Chair
Tom Sakievich



Commission Vice Chair
Amelia Powers
Gardener



Commissioner
Bill Lee



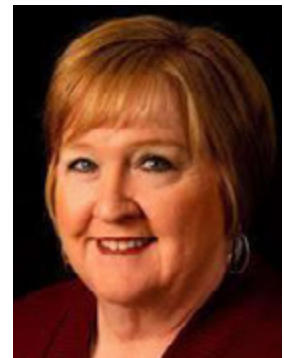
Assessor
Kris Poulson



Attorney
David O. Leavitt



Clerk/Auditor
Josh Daniels



Recorder
Andrea Allen



Sheriff
Mike Smith



Surveyor
Anthony Canto



Treasurer
Kim Jackson

Utah County Appointed Department Directors

Children's Justice Center

Rebecca Martell

Health Department

Eric Edwards

Human Resources

Ralph Barnes

Information Systems

Patrick Wawro

Public Works

Richard Nielson

Justice Court Judge

Shawn Patten





From approximately 1825 to 1847, various trappers and mountain men spent time in the valley, but the first permanent settlers were Mormon pioneers sent south from the Salt Lake Valley by their leader, Brigham Young, in 1849.

Provo was apparently the first settlement, getting its name from the Provo River, which in turn took its name from the mountain man, Etienne Provost. Many of the other communities were officially founded the following year, 1850, including Alpine, American Fork, Lehi, Pleasant Grove, Payson and Springville.

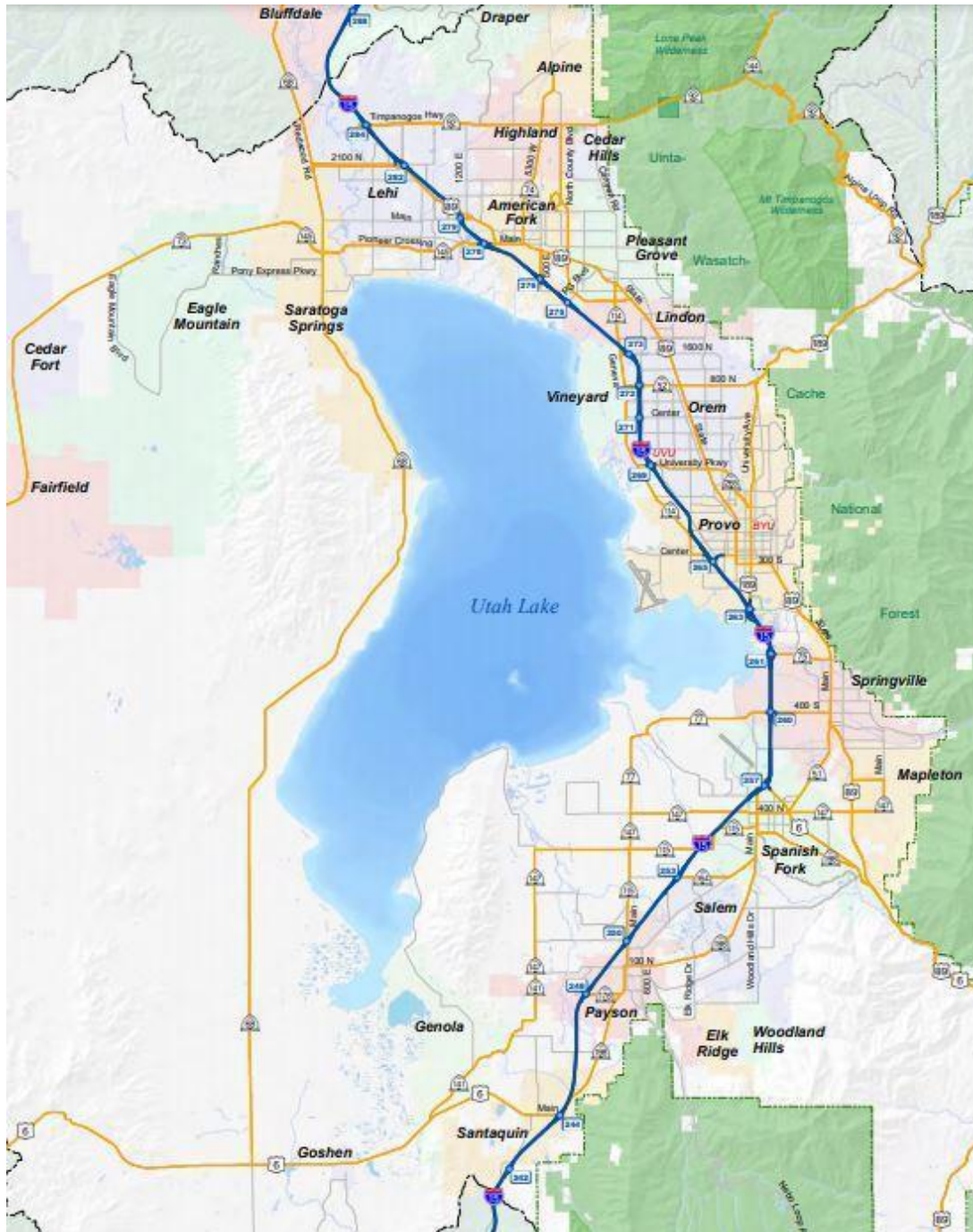
For the next two years, either local government, record keeping, or both, were in disarray because there is little record of office holders or government actions. That changed on February 7, 1852 when the territorial legislature appointed a Mr. Preston Thomas as probate judge. On April 19, 1852, "selectmen" (a clerk, recorder, assessor, treasurer, sheriff and prosecuting attorney) were chosen. At the same time, nine road districts and 15 school districts were formed within the County and the first county tax was levied.

The County population grew slowly and steadily through the years of World War I, the Great Depression and World War II. The official census counted 23,768 citizens in 1890 and that number grew to only 49,021 in 1940. As of 2023, the county has 636,235 residents.

For many years, Geneva Steel was one of the few major employers outside of agriculture, government and schools. Geneva was built during World War II to provide steel for the war effort. But starting in the 1980s and throughout the 1990s, the valley became one of the entrepreneurial hot spots of the nation and, in particular, has become a Mecca for high-tech, computer-related companies.

Now, Utah County boasts a young, healthy, well-educated population, low crime rate, and a solid economy.

Utah County



Budget 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 2023 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 total property tax revenue for Utah County is budgeted at \$77.6 million for 2023. \$58.2 million of this amount is unrestricted for general fund use, \$10.6 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 \$3.5 million for 2023, which is a \$300,000 increase from the 2022 budgeted amount.

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 \$53 million for 2023, which is a 11-percent increase from the 2022 amended budget amount.

Revenues for licenses, grants, fees, and fines were estimated by the respective departments and these amounts are included in the 2023 budget.

Requested Appropriations

Pursuant to Utah state statutes, the County Clerk Auditor has prepared the 2023 tentative budget, which includes a balanced budget for all funds. This tentative budget includes no extraordinary budget increases.

The Board of County Commissioners will make final adjustments to the tentative budget before the budget is officially adopted at a public hearing tentatively scheduled for Wednesday, November 30, 2022.

Salaries & Benefits

Several departments have submitted staffing plan change requests. These requests have been considered and added to the tentative budget when deemed appropriate, but require final approval from the Board of County Commissioners before the positions are added to departments' staffing plans and budgets. Accordingly, the full-time equivalent numbers shown in the Tentative Budget Book **DO NOT** include any new positions requested in the tentative budget.

Due to market conditions, salary and related benefit costs were increased significantly in 2022 to be in line with similar positions at comparable agencies. The tentative 2023 budget includes a 'one-step' (approximately 2.35%) increase for employees with successful performance appraisals effective on their scheduled review dates. A cost-of-living increase is not included in the tentative 2023 budget but Human Resources will be evaluating salaries in relation to the market to determine if our salaries are competitive for 2023. The tentative budget includes restricted appropriations for potential salary adjustments; however, any actual adjustments 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 a 2.5% adjustment for health insurance in 2023. The County currently pays the entire health insurance premiums for qualified employees.

Tax Increase

The 2023 budget does not include an increase in property taxes. Because of this, the tentative budget includes a **net decrease** in the property tax rate assessed by the County to property owners. The County has no control over property taxes assessed by school districts, cities, or special districts.

Preparing for the Future

The County has implemented a Capital Improvement Plan and an Equipment Replacement Program to accumulate funding for the future replacement of critical infrastructure and equipment needed in the County's operations. These plans will level out the high cost of future replacements by putting aside a portion of the anticipated future replacements cost in each year's budget.

Budget Integrity

The basic concept of Utah County's budget process for all funds is to balance the expenditures to the 2023 projected revenue without using fund balance to bridge the gap between revenue and expenditures. However, budgeted use of fund balance is necessary for capital and similar funds.

For the 2023 budget, departments received a Baseline Budget based upon projected 2023 staffing plan costs, charges from the internal service funds, and operating expenditures (operating expenditures excludes capital equipment and other one-time purchases) included in the adjusted budget. Department heads could request any changes that were necessary to fund their respective departments' 2023 operations. These budget requests were discussed during budget workshops held by the County Auditor in August and September. The County Auditor and the Budget Manager determined which departmental requests should be included in the tentative budget. Those requests have been included in the numbers shown in the Tentative Budget Book. All other departmental requests have been submitted to the County Commissioners for their consideration for the Final adopted budget. The Board of County Commissioners may remove additional requests that have been included in the tentative budget and add additional items that they deem appropriate as they make final adjustments to the tentative budget.

Performance Based Budgeting

The County has begun implementing a system of performance-based budgeting which will hold departments accountable for additional funding that is provided. Each department will be required to present measurable performance metrics that will allow the departments, the public, and the commissioners to evaluate the impact of any additional appropriations granted in the future. These performance measures will be made available to the public in the 2024 budget book that will be published on the County website.

Debt

The County does not have any General Obligation debt. All debt repayment will be made from dedicated income streams.

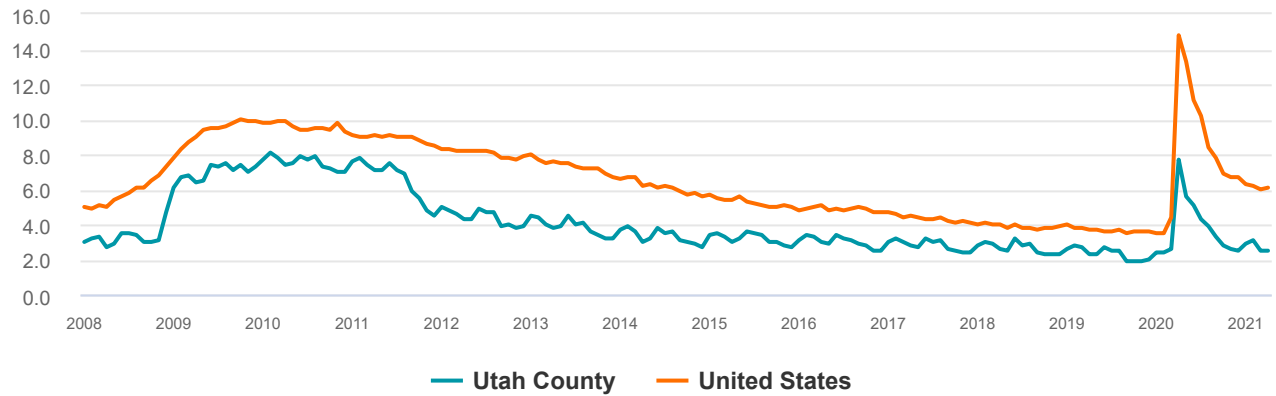
Sincerely,

Josh Daniels

Utah County Clerk-Auditor

Demographics

Unemployment Rate³

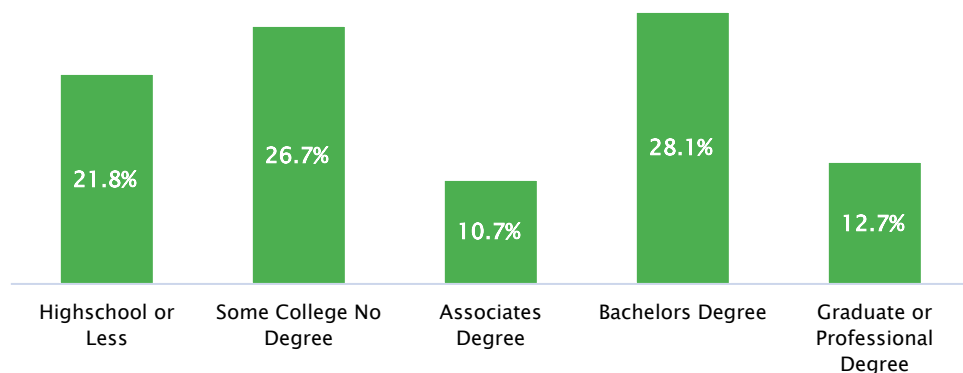


Total: 251k



2014 2015 2016 2017 2018 2019

Education Level⁴



Strategic Goals

First and foremost: Always maintain a structurally balanced budget (live within your means).

Provide funding for the long-term financial success of the County through responsible financial planning, including:

- Ensure that revenues are sufficient to provide ongoing funding for needed services,
- Fund one-time costs with one-time funding,
- Provide future funding for critical infrastructure through the Capital Replacement Program,
- Provide future funding for critical equipment through the Equipment Replacement Fund, and
- Maintain adequate reserves to ensure that operations can be maintained in periods of economic downturn.
- Identify significant areas of risk and be able to fund known risks while maintaining compliance with the county fund balance policy.

High-Level Goals:

- Develop and approve a formal Strategic Plan
- Support the finance function of the County to provide more public friendly budget documents
- Make necessary investments now that will save money in the long run
- Use technology to augment productivity wherever possible
- Continue to analyze and cut unnecessary functions of government and augment necessary services and functions.

Budget Process & Timeline

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 expenses to the 2023 projected revenue without using fund balance to bridge the gap between revenue and expenses.

On or before November 1, the County Auditor prepares a tentative budget for the next budget year. The tentative budget is made available to the public for inspection at least 10 days prior to adoption of the Final Budget.

The Board of County Commissioners establishes the time and place of a public hearing to consider adoption of the budget and publishes notice of the hearing at least seven days prior to the hearing in at least one issue of a newspaper of general circulation published within the County.

A public hearing regarding the budget is held after the public hearing is noticed.

After the public hearing, the Board of County Commissioners makes final adjustments to the tentative budget.

On or before December 31, the Board of County Commissioners pass a resolution adopting a final balanced budget.

Management of the Annual Budget

Control of budgeted expenditures is exercised, under state law, at the departmental level. The County Auditor, however, acting as budget officer, has authority to transfer unexpended budgeted amounts within departments.

By resolution, the Board of County Commissioners may transfer unexpended budgeted amounts from one department in a fund to another department in the same fund.

By resolution, the Board of County Commissioners may reduce the budget appropriation for any department provided that both five days' notice of the proposed action is given to all Commissioners and to the director of the department affected and also that such director is permitted to be heard on the proposed reduction. Notice may be waived in writing by the affected department or by any member of the Board of County Commissioners.

The total budget appropriation of any governmental fund may be increased only after a public hearing has been held and a public notice of that hearing has been posted for a certain number of days as set forth by state law and the amended budget is adopted by resolution of the Board of County Commissioners.

Encumbrances lapse at year end. Therefore, no encumbrances are presented in the financial statements.

Fund Types & Descriptions

Utah County 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 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 seven major funds: General Fund, Health Department, TRCC Taxes Fund, Grants/Outside Projects 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. In 2021, the County moved administrative functions in the Auditor, Commission, Geographic Information Systems (IS), Human Resources, Civil Attorney, and Records Management to the Administrative Services Fund (Fund 680). Community Development was moved to a Special Service District (Fund 243).

Special Revenue Funds

Health Department Fund

The Health Department provides the following services: Monitor community health status to identify health problems. Diagnose and investigate health problems and health hazards in the community. Inform, educate and empower people about health issues. Mobilize community partnerships to identify and solve health problems. Develop policies and plans that support individual and community health efforts. Enforce laws and regulations that ensure safety. Link people to needed personal health services and ensure the provision of health care when otherwise unavailable. Assure competent public health and personal health care workforce. Evaluate effectiveness, accessibility, and quality of personal and population-based health services, and research for new insights and innovative solutions to health problems.

TRCC Taxes Fund

The TRCC Taxes Fund is a special revenue fund used to account for 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.

Grants/Outside Projects Fund

The Grants/Outdoor Projects Fund accounts for the revenues and expenditures associated with various grants for the County.

Transportation Projects Fund

The Transportation Projects Fund is a special revenue fund used to account for transportation projects of the County.

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 Projects Fund

The Capital Projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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

Internal Services Funds

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 eight non-major proprietary funds: Motor Pool fund, Jail Food Services fund, Building Maintenance fund, Telephone Communications fund, Radio Communications fund, Information Systems fund, Administrative Services Fund, and Risk Management Fund.

Fiduciary Funds

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

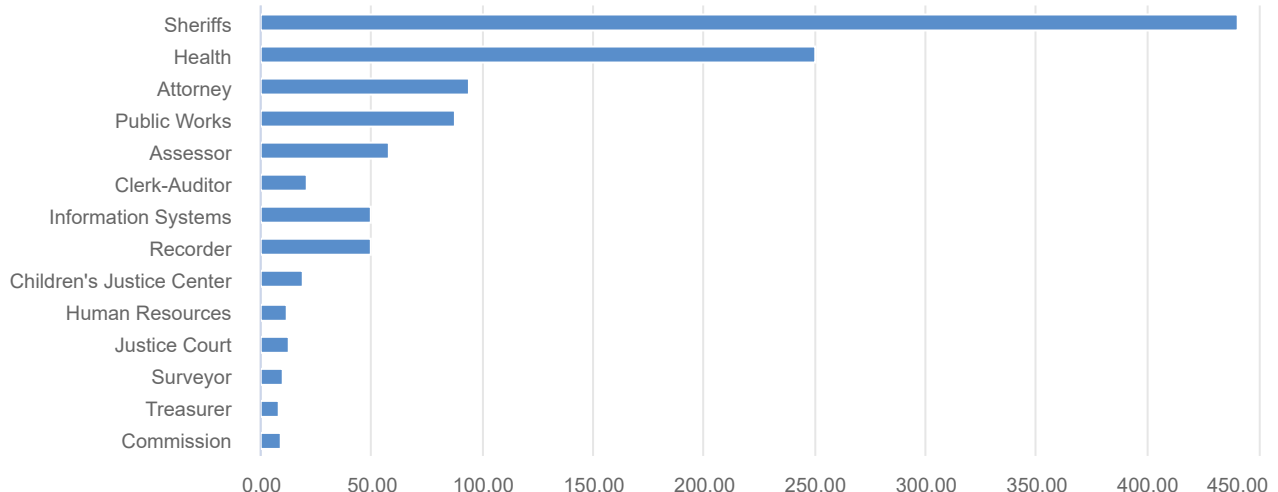
Full Time Equivalents

The following chart summarizes the number of full-time equivalents (FTEs) in the County's budgeted staffing plan as of August 31, 2022. 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 1,040 hours would equate to 0.5 FTE).

Historical FTEs

	2014 FTE	2015 FTE	2016 FTE	2017 FTE	2018 FTE	2019 FTE	2020 FTE	2021 FTE	2022 FTE	Estimated 2023 FTE
Sheriff- Corrections	215	225	234	234.5	228.5	230.25	216.25	227.25	231.25	233.25
Health Department	156.25	170	170	175.75	182.5	204.5	189	224.5	274.5	250
Substance Abuse	-	-	-	-	-	68	57	-	-	-
Sheriff - Enforcement	140	143	148	155	164	177	174	180	190.25	201
Public Works	83	84	84	84	84	84	79	84	85	88
Drug/Alcohol	61	66	66	71	71	-	-	-	-	-
Attorney	62.5	63.5	64	65	70	89	87	89	89.75	94
Assessor	47.5	45	43.75	46	47	46.5	44.5	49.5	50.25	57.5
Recorder	26.5	26.5	28	29	31	27.75	26.75	35	50	50
Information Systems	31	31	31	30	32	32	30	40	42	50
Auditor	18	20	22	22	22	15.75	19.75	25	20.75	21
Clerk	-	-	-	-	-	14.75	14	21	21	22
Children's Justice Court	11	11.5	11.5	12.25	14.25	14.25	14.25	18.25	17	19
Justice Court	14	14	14	14	14	14	11	11	11	13
Human Resources	11	11	11	12	12	12	13	12	12	12
Treasurer	7	7	7	9	9	8	7.75	7.75	7.75	7.75
Surveyor	5	6	6	7	7	7	7	10	10	10
Sheriff - Fire	5.5	6	6	7	7	7	7	7	7	7
Commission	7	7	6	6	6	6	6	6	8	9
Extension	3.75	4	4	4	4	4	-	-	-	-
Total FTE	905	940.5	956.25	983.5	1005.25	1061.75	1003.25	1047.25	1127.5	1144.5

2023 FTEs by Department



Budget Basis

Budgetary basis is the basis of accounting used to estimate financing sources and uses in the budget. There are three types of budgetary basis accounting: (1) cash basis, (2) accrual basis, and (3) modified accrual basis.

1. **Cash basis:** Accounting method that recognizes revenues and expenses at the time cash is received or paid out.
2. **Accrual basis:** Revenues are accounted for when they are earned, and expenditures are accounted for when they are incurred. Accrual accounting does not take into consideration when the cash is received or paid out.
3. **Modified accrual basis:** Method is a mixture of cash basis and accrual basis accounting. The modified accrual method gives the ability to choose between cash and accrual for each specific account.

Utah County reports revenues and expenditures on a calendar year (i.e. January through December). Governmental fund budgets are developed using the same basis as they are presented in the financial statements, using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are budgeted on the cash basis, except as noted below for tax revenues. Revenues are considered to be available in the current year when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Utah County considers property taxes, franchise taxes, licenses, and interest associated with the current fiscal period susceptible to accrual if they will be received within 60 days of year-end. All other revenues are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Utah County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues are considered to be measurable and available only when cash is received by the government.

Taxation of Property

Property Taxes:

State statute allows primary residences to receive a property tax exemption for 45% of the property value of land and improvements on the first acre of land. No exemption is allowed on any overage, and taxes will be assessed on 100% of the value. The primary residential property taxes are calculated as follows:

$$\text{Market Value} \times 0.55 = \text{Taxable Value}$$

$$\text{Taxable Value} \times \text{Tax Rate} = \text{Total Taxes Assessed}$$

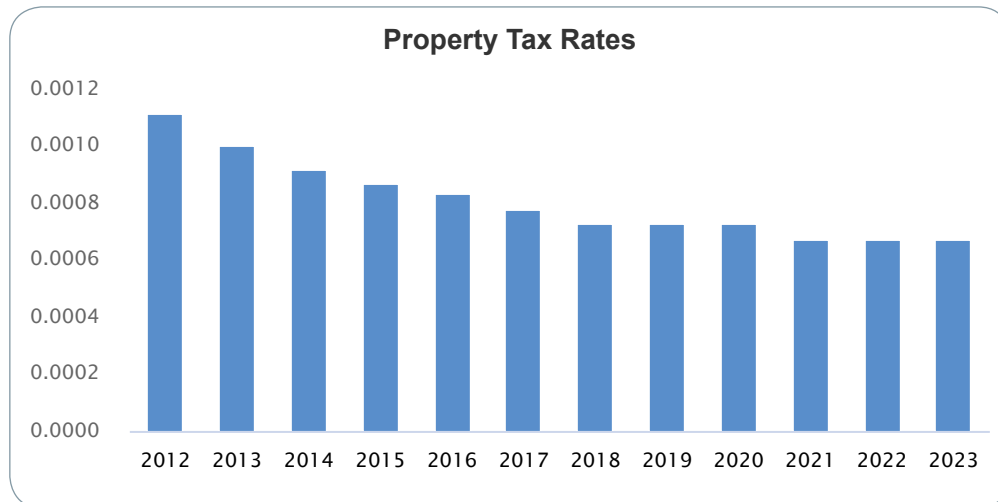
Example: \$400,000 home in Provo less 45% homeowner's exemption equals \$220,000 taxable value.

Total 2022 Property Tax Rate: 1.1365%

Total property tax due for all taxing entities: \$2,500

County General Fund Portion:

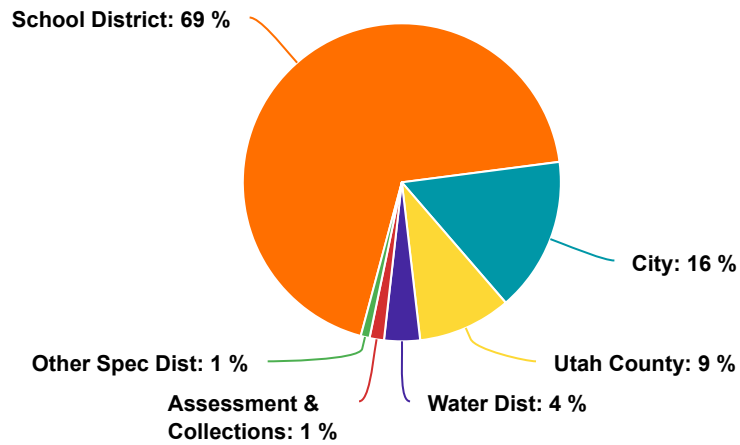
\$229 = 0.1041%



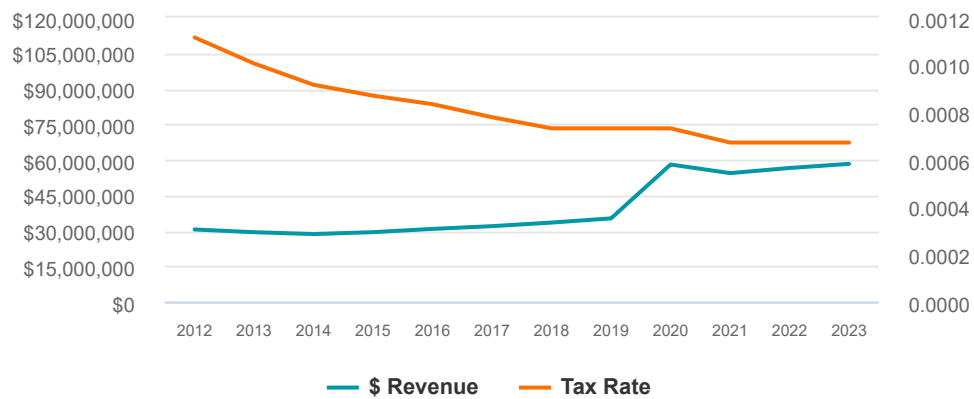
The County assesses, bills, collects and distributes property taxes for all taxing jurisdictions within its boundaries, including cities, school districts, and special districts, in accordance with state law. Property taxes are collected on two types of assets: 1) personal property, which represents business assets other than real estate, and 2) real estate and improvements.

The legislature established the ability for counties to fund property tax assessment and collection functions separate from general fund items. The reason for this is that property tax revenue primarily funds education and the county receives a small percentage of the total property tax. In 2022, the source of the taxes is shown in the following table:

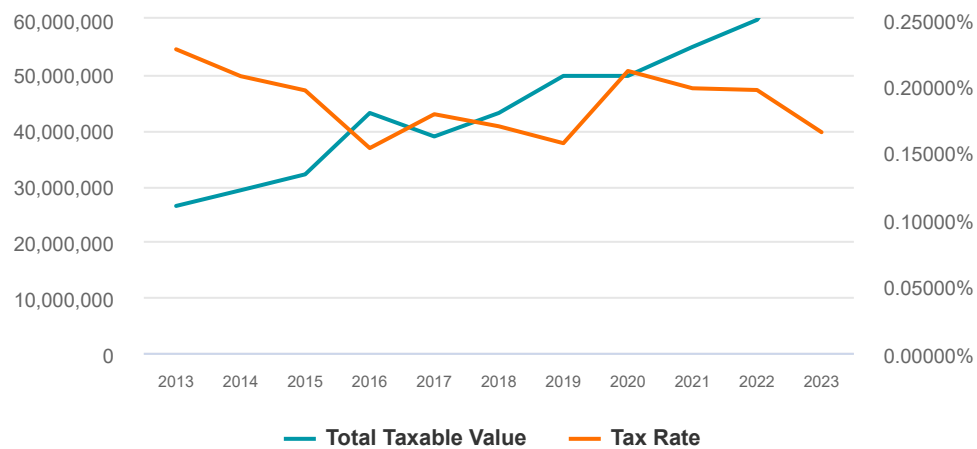
2022 Property Tax Distribution on Average in Utah County



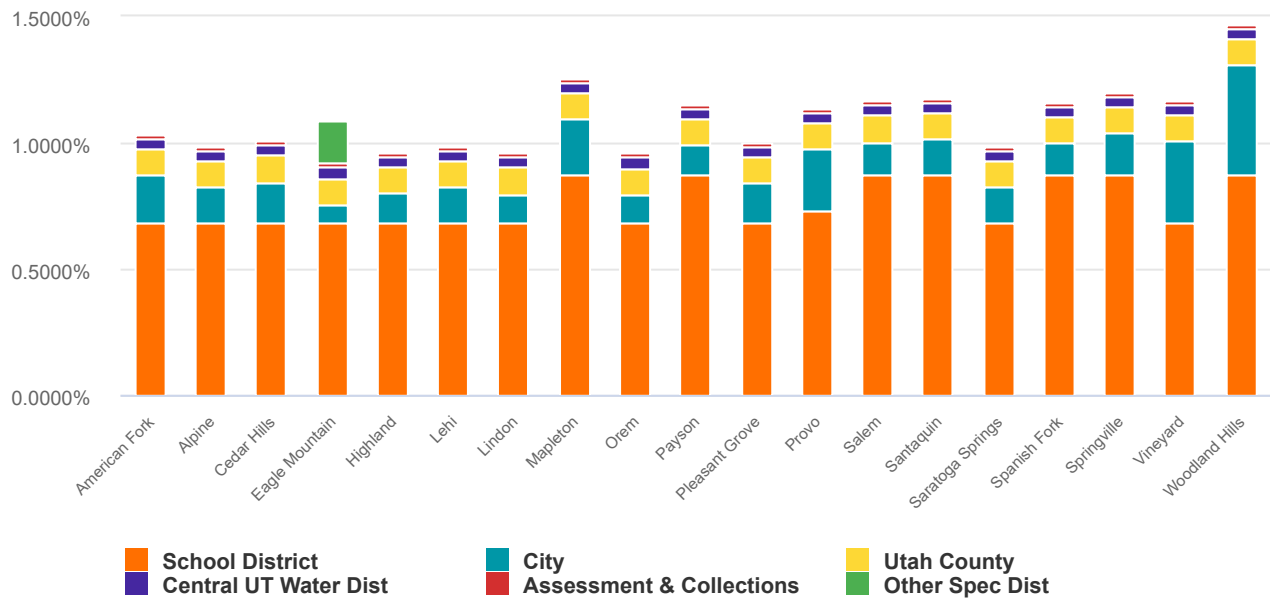
Property Tax Revenue & Rates



Taxable Value v. Tax Rate

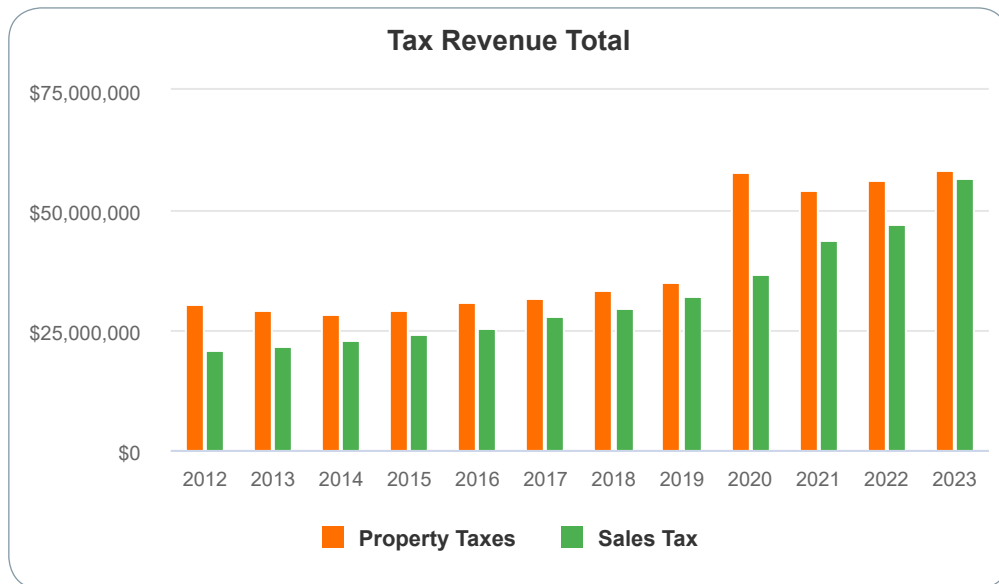


2022 Property Tax Rate by City



Total Taxable Value & Total Tax Historical Trend - All Funds (in \$ thousand)

	Total Taxable Value	Property Tax	Option Sales Tax	Total Tax	Effective Tax Rate
2013	\$26,386,669	\$39,770	\$20,183	\$59,953	0.23%
2014	29,205,237	39,113	21,365	60,478	0.21%
2015	32,066,091	40,437	22,553	62,990	0.20%
2016	43,091,397	42,200	23,832	66,032	0.15%
2017	38,866,467	43,241	26,181	69,422	0.18%
2018	43,091,397	45,074	27,992	73,066	0.17%
2019	49,749,271	47,778	30,282	78,060	0.16%
2020	49,749,271	70,583	34,380	104,963	0.21%
2021	54,956,245	67,531	41,293	108,824	0.20%
2022	59,814,307	70,170	47,500	117,670	0.20% Budget
2023	75,871,675	72,287	53,000	125,287	0.17% Budget



Sales Tax Rates

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

Sales Tax	Rate	Purpose
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

General Fund - Utilization of General Property and Sales Taxes

The following chart shows the amount of general property and/or sales taxes utilized by department in the 2023 tentative budget:

Department	Budgeted Expense	General Use Property and/or Sales Tax	% Total Taxes	% Budget Funded by Taxes
Sheriff - Corrections	\$ 41,009,990	\$ 37,697,490	32.7%	91.9%
Sheriff - Enforcement	32,757,680	30,660,880	26.6%	93.6%
Attorney	12,537,590	12,537,590	10.9%	100.0%
Non-Departmental	8,793,670	8,793,670	7.6%	100.0%
Public Defender	8,134,390	8,134,390	7.1%	100.0%
Health Dept	4,259,370	4,259,370	3.7%	100.0%
Wasatch Mental Health	2,800,000	2,800,000	2.4%	100.0%
Elections	2,127,250	2,126,250	1.8%	100.0%
Sheriff - Wildland Fire	2,025,260	2,025,160	1.8%	100.0%
Clerk	1,930,900	-	-%	-%
Public Works	1,596,090	1,541,090	1.3%	96.6%
Mosquito Abatement	1,456,070	1,456,070	1.3%	100.0%
Justice Court	1,423,030	345,030	0.3%	24.2%
Surveyor	1,289,780	1,266,180	1.1%	98.2%
Children's Justice Center	830,480	830,480	0.7%	100.0%
Interagency Allocations	489,000	489,000	0.4%	100.0%
Utah Valley Dispatch SSD	315,000	315,000	0.3%	100.0%
Agriculture	76,350	76,350	0.1%	100.0%
Other		-	-%	-%
Subtotal	123,851,900	115,354,000	100.0%	93.1%
Total General Fund	\$ 123,851,900	\$ 115,354,000		

Investments

2022 Fair Value of Investments

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

Investments by Fair Value Level	Fair	Fair Value Measurements Using			
	Value	Level 1	Level 2	Level 3	
Debt Securities:					
Utah Public Treasurers’ Investment Fund	\$ 496,709,353	\$ -	\$ 496,709,353	\$ -	
Moreton Asset Management Fund	11,572,594	11,554,070	18,524	-	
Zions Bank Institutional Liquidity Management Fund	11,516,010	6,508,197	5,007,813	-	
Total Debt Securities	519,797,957	18,062,267	501,735,690	-	
Total Investments by Fair Value Level	\$ 519,797,957	\$ 18,062,267	\$ 501,735,690	-	
Total Investments Measured at Fair Value	\$ 519,797,957				

Debt

	Date of Issuance	Total Principal	Balance as of 12/31/2022	2023 Principal Payments Due	Payoff Date
General Obligation Bonds					
None	na	na	na	na	na
Revenue Bonds					
Transportation Projects (Sales Tax)	2/26/2019	\$ 66,345,000	\$ 60,040,000	\$ 3,390,000	12/1/2034
Transportation Projects (Reg Fee)	12/18/2019	14,710,000	11,915,000	1,415,000	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	2,430,000	375,000	2/1/2027
Transportation Projects (UTA)	1/31/2012	51,675,000	-	945,000	12/1/2039
Museum at Thanksgiving Point	9/4/2013	3,800,000	2,550,000	165,000	12/1/2033
Subordinated Sales Tax (UTA BRT)	12/22/2016	65,000,000	57,670,000	1,545,000	11/1/2029
2020 Excise Tax Revenue Refunding Bonds	1/29/2020	27,315,000	25,485,000	970,000	12/1/2039
2021 Transportation Sales Tax Refunding Bonds	9/14/2021	34,745,000	34,745,000	360,000	12/1/2039
Total		\$ 308,680,000	\$ 226,185,000	\$ 10,165,000	



Financial Section



Budget Summary – All Funds

	2021 Actual	2022 Budget	2023 Budget
General Fund (100)			
Revenues:			
Taxes	\$ 98,051,213	\$ 107,154,000	\$ 114,704,000
Licenses & Permits	555,462	600,000	725,900
Intergovernmental Revenue	12,500,655	818,900	810,000
Charges for Services	5,368,230	6,227,100	5,733,800
Fines & Forfeitures	1,602,207	1,527,100	1,527,100
Miscellaneous Revenue	293,505	521,000	351,100
Total Revenues:	\$ 118,371,272	\$ 116,848,100	\$ 123,851,900
Expenditures:			
Salaries & Benefits	\$ 51,839,101	\$ 63,153,285	\$ 67,021,510
Materials, Supplies, and Services	4,045,954	8,627,690	7,915,050
Internal Service Fund Charges	17,602,070	22,955,397	27,204,600
Capital Equipment	312,928	528,426	288,550
Transfer to other funds	23,862,995	1,820,770	6,067,760
Contributions to Other Governments	10,175,843	10,585,400	11,908,710
Contribution to Fund Balance	-	9,177,132	3,445,720
Total Expenditures:	\$ 107,838,891	\$ 116,848,100	\$ 123,851,900
Health Department (230)			
Revenues:			
Intergovernmental Revenue	\$ 20,190,692	\$ 24,752,611	\$ 22,584,460
Charges for Services	11,714,192	12,735,470	13,101,200
Fines & Forfeitures	9,650	3,600	-
Miscellaneous Revenue	51,183	1,300	1,500
Transfer from General Fund	2,934,566	65,430	4,318,620
Budgeted Use of Fund Balance	-	7,180,219	6,167,570
Total Revenues:	\$ 34,900,283	\$ 44,738,630	\$ 46,173,350
Expenditures:			
Salaries & Benefits	\$ 22,663,130	\$ 27,616,577	\$ 26,158,650
Materials, Supplies, and Services	8,734,307	11,320,470	11,126,710
Internal Service Fund Charges	2,351,182	3,082,968	4,492,440
Capital Equipment	84,011	149,125	259,850
Restricted Appropriations	-	1,617,598	3,277,700
Contributions to Other Governments	379,144	951,892	858,000
Total Expenditures:	\$ 34,211,774	\$ 44,738,630	\$ 46,173,350
Road Projects (247)			
Revenues:			
Taxes	\$ 143,213,944	\$ 168,875,000	\$ 184,100,000
Intergovernmental Revenue	15,643,778	6,300,000	6,350,000
Charges for Services	5,089,776	6,000,000	6,000,000
Miscellaneous Revenue	44,254,758	674,900	1,255,500
Budgeted Use of Fund Balance	-	124,200,000	154,900,000
Total Revenues:	\$ 208,202,256	\$ 306,049,900	\$ 352,605,500
Expenditures:			
Salaries & Benefits	\$ 1,292,630	\$ 1,295,590	\$ 1,295,490
Materials, Supplies, and Services	44,384,312	93,757,194	112,005,620

	2021 Actual	2022 Budget	2023 Budget
Internal Service Fund Charges	1,851,895	1,529,497	3,058,540
Capital Equipment	1,374,695	5,137,563	8,620
Transfer to other funds	10,668,385	13,459,060	10,033,860
Restricted Appropriations	-	18,597,095	27,446,900
Contributions to Other Governments	110,116,331	172,273,901	198,756,470
Total Expenditures:	\$ 169,688,248	\$ 306,049,900	\$ 352,605,500

Grants/Outside Projects (248)

Revenues:

Taxes	\$ 2,885,764	\$ 5,300,000	\$ 5,300,000
Intergovernmental Revenue	22,579,902	161,572,074	142,130,370
Charges for Services	5,905,183	5,837,190	7,540,130
Miscellaneous Revenue	242,197	281,397	204,450
Total Revenues:	\$ 31,613,046	\$ 172,990,661	\$ 155,174,950

Expenditures:

Salaries & Benefits	\$ 6,104,095	\$ 3,799,746	\$ 4,063,420
Materials, Supplies, and Services	3,955,684	62,548,114	45,783,470
Internal Service Fund Charges	1,717,168	14,397,433	14,216,590
Capital Equipment	317,660	499,746	217,930
Restricted Appropriations	-	6,790,181	11,262,090
Contributions to Other Governments	19,162,176	84,955,441	79,631,450
Total Expenditures:	\$ 31,256,783	\$ 172,990,661	\$ 155,174,950

Child Justice (250)

Revenues:

Intergovernmental Revenue	\$ 1,555,152	\$ 2,014,040	\$ 1,910,620
Charges for Services	100,500	122,150	112,520
Miscellaneous Revenue	562,267	980,800	1,255,350
Total Revenues:	\$ 2,217,919	\$ 3,116,990	\$ 3,278,490

Expenditures:

Salaries & Benefits	\$ 1,790,314	\$ 2,277,351	\$ 2,417,800
Materials, Supplies, and Services	161,275	259,978	183,550
Internal Service Fund Charges	182,916	295,549	304,240
Capital Equipment	83,135	92,334	16,500
Restricted Appropriations	-	191,778	356,400
Total Expenditures:	\$ 2,217,640	\$ 3,116,990	\$ 3,278,490

Inmate Benefit (273)

Revenues:

Charges for Services	\$ 206,367	\$ 303,870	\$ 304,700
Miscellaneous Revenue	5,541	-	-
Budgeted Use of Fund Balance	-	50,569	115,030
Total Revenues:	\$ 211,908	\$ 354,439	\$ 419,730

Expenditures:

Salaries & Benefits	\$ 195,681	\$ 250,019	\$ 332,770
Materials, Supplies, and Services	18,839	49,417	50,490
Internal Service Fund Charges	10,955	17,410	18,670
Capital Equipment	2,874	3,773	-
Restricted Appropriations	-	23,820	7,800
Contributions to Other Governments	995	10,000	10,000

	2021 Actual	2022 Budget	2023 Budget
Total Expenditures:	\$ 229,344	\$ 354,439	\$ 419,730
Law Enforcement (274)			
Revenues:			
Charges for Services	\$ 5,749,345	\$ 7,251,980	\$ 9,419,900
Miscellaneous Revenue	962	99,030	182,220
Total Revenues:	\$ 5,750,307	\$ 7,351,010	\$ 9,602,120
Expenditures:			
Salaries & Benefits	\$ 4,187,020	\$ 4,917,130	\$ 5,985,910
Materials, Supplies, and Services	229,723	372,940	369,640
Internal Service Fund Charges	1,258,791	1,615,057	1,848,800
Capital Equipment	92,651	63,758	13,490
Restricted Appropriations	-	382,125	1,384,280
Total Expenditures:	\$ 5,768,185	\$ 7,351,010	\$ 9,602,120
Transient Room Tax (280)			
Revenues:			
Taxes	\$ 4,820,395	\$ 4,400,000	\$ 6,338,000
Miscellaneous Revenue	5,980	-	-
Total Revenues:	\$ 4,826,375	\$ 4,400,000	\$ 6,338,000
Expenditures:			
Materials, Supplies, and Services	\$ 1,248,197	\$ 1,875,682	\$ 1,876,190
Internal Service Fund Charges	57,686	61,810	102,050
Transfer to other funds	2,118,652	2,124,100	2,120,600
Restricted Appropriations	-	118,908	1,911,660
Contributions to Other Governments	-	219,500	327,500
Total Expenditures:	\$ 3,424,535	\$ 4,400,000	\$ 6,338,000
Tourism, Recreation, Cultural, Convention, and Airport Facilities (TRCC) Taxes (281)			
Revenues:			
Taxes	\$ 13,160,331	\$ 14,100,000	\$ 16,500,000
Charges for Services	2,796,444	362,670	335,520
Miscellaneous Revenue	220,121	400,000	330,000
Budgeted Use of Fund Balance	-	33,078,701	-
Total Revenues:	\$ 16,176,896	\$ 47,941,371	\$ 17,165,520
Expenditures:			
Salaries & Benefits	\$ 2,135,987	\$ 902,401	\$ 975,310
Materials, Supplies, and Services	2,950,365	3,439,581	1,894,290
Internal Service Fund Charges	771,983	1,308,723	1,551,000
Capital Equipment	1,788,956	867,136	18,500
Transfer to other funds	282,215	281,880	287,280
Restricted Appropriations	-	24,436,789	697,170
Contributions to Other Governments	951,951	16,704,861	11,741,970
Total Expenditures:	\$ 8,881,457	\$ 47,941,371	\$ 17,165,520
Assessing & Collecting (290)			
Revenues:			
Taxes	\$ 10,006,397	\$ 10,264,550	\$ 10,575,800
Intergovernmental Revenue	121,026	100,000	100,000

	2021 Actual	2022 Budget	2023 Budget
Charges for Services	8,633,814	8,450,450	5,127,840
Miscellaneous Revenue	312,973	87,960	-
Budgeted Use of Fund Balance	-	2,584,190	4,532,010
Total Revenues:	\$ 19,074,210	\$ 21,487,150	\$ 20,335,650
Expenditures:			
Salaries & Benefits	\$ 8,239,308	\$ 11,215,067	\$ 11,724,230
Materials, Supplies, and Services	1,442,953	2,492,202	2,564,630
Internal Service Fund Charges	2,024,032	4,432,773	4,595,040
Capital Equipment	16,011	83,611	98,480
Restricted Appropriations	-	2,482,136	571,900
Contributions to Other Governments	775,125	781,361	781,370
Total Expenditures:	\$ 12,497,429	\$ 21,487,150	\$ 20,335,650
Revenue Bond Debt Service (391)			
Revenues:			
Intergovernmental Revenue	\$ 3,423,015	\$ -	\$ 3,375,300
Miscellaneous Revenue	13,521,541	16,363,910	12,939,870
Total Revenues:	\$ 16,944,556	\$ 16,363,910	\$ 16,315,170
Expenditures:			
Materials, Supplies, and Services	\$ 1,500	\$ 2,750	\$ 2,000
Debt Service	16,943,557	16,361,160	16,313,170
Total Expenditures:	\$ 16,945,057	\$ 16,363,910	\$ 16,315,170
Capital Projects (400)			
Revenues:			
Miscellaneous Revenue	\$ 20,160,905	\$ 100,000	\$ -
Budgeted Use of Fund Balance	-	28,308,050	48,760,120
Total Revenues:	\$ 20,160,905	\$ 28,408,050	\$ 48,760,120
Expenditures:			
Internal Service Fund Charges	\$ 121	\$ 408,050	\$ 693,790
Capital Equipment	7,084	28,000,000	48,066,330
Total Expenditures:	\$ 7,205	\$ 28,408,050	\$ 48,760,120
Motor Pool (610)			
Revenues:			
Charges for Services	\$ 81,246	\$ 63,000	\$ 90,000
Miscellaneous Revenue	881,714	1,779,350	1,025,500
Intracovermental Revenue	6,999,707	9,579,438	12,840,610
Budgeted Use of Fund Balance	-	3,211,470	3,409,230
Total Revenues:	\$ 7,962,667	\$ 14,633,258	\$ 17,365,340
Expenditures:			
Salaries & Benefits	\$ 810,626	\$ 1,111,468	\$ 1,140,130
Materials, Supplies, and Services	1,763,324	2,209,135	2,929,700
Internal Service Fund Charges	406,175	625,239	751,790
Capital Equipment	146,909	6,186,731	6,810,650
Restricted Appropriations	-	1,915,595	2,194,590
Depreciation / Amortization	3,723,005	2,585,090	3,538,480
Total Expenditures:	\$ 6,850,039	\$ 14,633,258	\$ 17,365,340

	2021 Actual	2022 Budget	2023 Budget
Jail Food Services (620)			
Revenues:			
Charges for Services	\$ 1,104,793	\$ 1,337,000	\$ 2,156,400
Miscellaneous Revenue	5,870	1,960	1,960
Intracovermental Revenue	2,101,962	2,581,269	2,455,520
Budgeted Use of Fund Balance	-	-	79,690
Total Revenues:	\$ 3,212,625	\$ 3,920,229	\$ 4,693,570
Expenditures:			
Salaries & Benefits	\$ 1,140,856	\$ 1,410,791	\$ 1,363,450
Materials, Supplies, and Services	1,615,429	1,968,884	2,365,200
Internal Service Fund Charges	253,517	311,738	348,130
Capital Equipment	4,326	80,336	81,190
Restricted Appropriations	-	48,480	495,600
Depreciation / Amortization	96,889	100,000	40,000
Total Expenditures:	\$ 3,111,017	\$ 3,920,229	\$ 4,693,570
Building Maintenance (630)			
Revenues:			
Charges for Services	\$ 614,885	\$ 529,150	\$ 648,480
Miscellaneous Revenue	77,647	52,000	66,350
Intracovermental Revenue	6,528,371	36,707,303	33,515,800
Budgeted Use of Fund Balance	-	496,210	308,170
Total Revenues:	\$ 7,220,903	\$ 37,784,663	\$ 34,538,800
Expenditures:			
Salaries & Benefits	\$ 2,071,515	\$ 2,772,794	\$ 3,263,690
Materials, Supplies, and Services	2,748,454	3,118,677	3,780,840
Internal Service Fund Charges	923,658	1,038,354	1,255,940
Capital Equipment	103,756	14,083,629	333,800
Transfer to other funds	452,289	498,870	498,130
Restricted Appropriations	-	16,270,839	25,156,400
Depreciation / Amortization	255,956	1,500	250,000
Total Expenditures:	\$ 6,555,628	\$ 37,784,663	\$ 34,538,800
Telecommunication (640)			
Revenues:			
Charges for Services	\$ 52,348	\$ 49,000	\$ 54,220
Miscellaneous Revenue	3,727	1,311,020	2,500
Intracovermental Revenue	536,814	632,751	2,338,660
Budgeted Use of Fund Balance	-	136,500	36,020
Total Revenues:	\$ 592,889	\$ 2,129,271	\$ 2,431,400
Expenditures:			
Salaries & Benefits	\$ 260,056	\$ 302,561	\$ 324,050
Materials, Supplies, and Services	126,789	171,517	167,050
Internal Service Fund Charges	116,266	126,090	182,370
Capital Equipment	8,758	1,418,519	2,000
Restricted Appropriations	-	10,584	1,616,200
Depreciation / Amortization	139,406	100,000	139,730
Total Expenditures:	\$ 651,275	\$ 2,129,271	\$ 2,431,400

	2021 Actual	2022 Budget	2023 Budget
Radio Communication (650)			
Revenues:			
Charges for Services	\$ 47,971	\$ 45,500	\$ 45,500
Miscellaneous Revenue	24,744	15,590	4,700
Intracovermental Revenue	1,012,275	1,179,481	1,332,560
Budgeted Use of Fund Balance	-	30,200	12,970
Total Revenues:	\$ 1,084,990	\$ 1,270,771	\$ 1,395,730
Expenditures:			
Salaries & Benefits	\$ 92,917	\$ 182,421	\$ 186,110
Materials, Supplies, and Services	83,269	234,518	235,130
Internal Service Fund Charges	61,218	75,550	106,890
Capital Equipment	364,827	554,739	458,500
Restricted Appropriations	-	124,253	359,100
Depreciation / Amortization	42,054	99,290	50,000
Total Expenditures:	\$ 644,285	\$ 1,270,771	\$ 1,395,730
Computer Support (670)			
Revenues:			
Charges for Services	\$ 76,134	\$ 78,300	\$ 70,540
Miscellaneous Revenue	84,716	25,250	12,500
Intracovermental Revenue	5,281,487	7,802,634	9,997,570
Budgeted Use of Fund Balance	-	478,380	349,890
Total Revenues:	\$ 5,442,337	\$ 8,384,564	\$ 10,430,500
Expenditures:			
Salaries & Benefits	\$ 2,672,836	\$ 5,542,104	\$ 6,343,220
Materials, Supplies, and Services	680,383	1,320,666	1,379,780
Internal Service Fund Charges	291,372	398,878	560,700
Capital Equipment	438,711	712,799	546,000
Restricted Appropriations	-	188,117	1,310,800
Depreciation / Amortization	237,857	222,000	290,000
Total Expenditures:	\$ 4,321,159	\$ 8,384,564	\$ 10,430,500
Administrative Services (680)			
Revenues:			
Charges for Services	\$ 31,801	\$ 34,000	\$ 12,600
Miscellaneous Revenue	721,559	760,380	724,230
Intracovermental Revenue	8,024,836	11,422,525	13,575,090
Budgeted Use of Fund Balance	-	3,000,000	2,815,000
Total Revenues:	\$ 8,778,196	\$ 15,216,905	\$ 17,126,920
Expenditures:			
Salaries & Benefits	\$ 5,701,250	\$ 7,447,434	\$ 8,263,690
Materials, Supplies, and Services	1,103,334	1,512,581	1,848,260
Internal Service Fund Charges	1,292,491	2,657,463	3,330,370
Capital Equipment	10,618	3,063,908	2,821,000
Restricted Appropriations	-	35,519	406,100
Depreciation / Amortization	26,089	500,000	457,500
Total Expenditures:	\$ 8,133,782	\$ 15,216,905	\$ 17,126,920

	2021 Actual	2022 Budget	2023 Budget
Risk Management (690)			
Revenues:			
Miscellaneous Revenue	2,229,895	-	-
Intracovermental Revenue	1,872,016	2,267,230	2,401,680
Budgeted Use of Fund Balance	-	950,000	750,000
Total Revenues:	\$ 4,101,911	\$ 3,217,230	\$ 3,151,680
Expenditures:			
Salaries & Benefits	\$ 58,886	\$ 99,900	\$ 104,300
Materials, Supplies, and Services	42,349	48,640	20,660
Internal Service Fund Charges	1,280,232	3,063,690	3,026,720
Restricted Appropriations	-	5,000	-
Total Expenditures:	\$ 1,381,467	\$ 3,217,230	\$ 3,151,680
Utah County Service Area No. 6 (241)			
Revenues:			
Taxes	\$ 2,108,587	\$ 2,279,520	\$ 2,324,500
Intergovernmental Revenue	822,027	606,340	800,000
Miscellaneous Revenue	22,673	-	-
Total Revenues:	\$ 2,953,287	\$ 2,885,860	\$ 3,124,500
Expenditures:			
Salaries & Benefits	\$ 1,545,286	\$ 1,664,080	\$ 1,418,440
Materials, Supplies, and Services	1,502	5,500	6,500
Internal Service Fund Charges	49,285	93,350	84,800
Capital Equipment	-	4,000	4,000
Restricted Appropriations	-	1,118,930	1,610,760
Total Expenditures:	\$ 1,596,073	\$ 2,885,860	\$ 3,124,500
Utah County Service Area No. 7 (242)			
Revenues:			
Taxes	\$ 536,758	\$ 537,870	\$ 521,000
Licenses & Permits	32,458	24,000	20,700
Charges for Services	38,124	33,700	30,500
Miscellaneous Revenue	233,801	184,270	192,480
Budgeted Use of Fund Balance	-	302,160	392,110
Total Revenues:	\$ 841,141	\$ 1,082,000	\$ 1,156,790
Expenditures:			
Salaries & Benefits	\$ 228,459	\$ 229,780	\$ 267,610
Materials, Supplies, and Services	9,137	18,919	21,800
Internal Service Fund Charges	75,230	97,780	105,080
Capital Equipment	-	1,269	-
Restricted Appropriations	-	60,340	62,300
Contributions to Other Governments	584,195	673,912	700,000
Total Expenditures:	\$ 897,021	\$ 1,082,000	\$ 1,156,790
Utah County Service Area No. 8 (243)			
Revenues:			
Taxes	\$ 469,750	\$ 507,840	\$ 508,000
Licenses & Permits	362,379	234,500	232,300

	2021 Actual	2022 Budget	2023 Budget
Intergovernmental Revenue	183,109	150,000	175,000
Charges for Services	112,690	76,440	75,950
Fines & Forfeitures	46,110	35,080	33,900
Miscellaneous Revenue	9,643	-	-
Budgeted Use of Fund Balance	-	437,290	407,290
Total Revenues:	\$ 1,183,681	\$ 1,441,150	\$ 1,432,440
Expenditures:			
Salaries & Benefits	\$ 989,877	\$ 1,043,100	\$ 1,059,860
Materials, Supplies, and Services	40,899	69,059	70,050
Internal Service Fund Charges	181,968	229,520	247,830
Capital Equipment	254	401	-
Restricted Appropriations	-	99,070	54,700
Total Expenditures:	\$ 1,212,998	\$ 1,441,150	\$ 1,432,440
Utah County Service Area No. 9 (244)			
Revenues:			
Taxes	\$ 99,940	\$ 118,730	\$ 122,200
Intergovernmental Revenue	90,376	70,000	75,000
Miscellaneous Revenue	106	-	-
Total Revenues:	\$ 190,422	\$ 188,730	\$ 197,200
Expenditures:			
Materials, Supplies, and Services	\$ 25	\$ 150	\$ 150
Internal Service Fund Charges	3,838	4,310	4,570
Transfer to other funds	224,000	184,270	192,480
Total Expenditures:	\$ 227,863	\$ 188,730	\$ 197,200
Total Revenues all County Funds	\$ 522,014,982	\$ 862,204,842	\$ 897,065,370
Total Expenditures all County Funds	\$ 428,549,155	\$ 862,204,842	\$ 897,065,370
Net Change in County Resources	\$ 93,465,827	\$ -	\$ -

General Fund Revenue

The 2023 General Fund budget includes \$123.85 million revenues. This represents an increase of \$7. million (5.99 %) from the current 2022 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	2021 Actual		2022 Budget		2023 Tentative		Change in % of Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Δ 2021-2022	Δ 2022-2023
Sales Tax	43,763,871	37.0%	50,700,000	43.4%	56,500,000	45.6%	6.4%	2.2%
Property Tax	54,287,342	45.9%	56,454,000	48.3%	58,204,000	47.0%	2.5%	-1.3%
Miscellaneous Revenue	292,505	0.2%	520,000	0.4%	350,100	0.3%	0.2%	-0.2%
Licenses & Permits	555,462	0.5%	600,000	0.5%	725,900	0.6%	0.0%	0.1%
Intergovernmental Revenue	12,500,655	10.6%	818,900	0.7%	810,000	0.7%	-9.9%	0.0%
Fines & Forfeitures	1,602,207	1.4%	1,527,100	1.3%	1,527,100	1.2%	0.0%	-0.1%
Donations	1,000	0.0%	1,000	0.0%	1,000	0.0%	0.0%	0.0%
Charges for Services	5,368,230	4.5%	6,227,100	5.3%	5,733,800	4.6%	0.8%	-0.7%
Totals	\$118,371,272	100.00%	\$116,848,100	100.00%	\$123,851,900	100.00%		

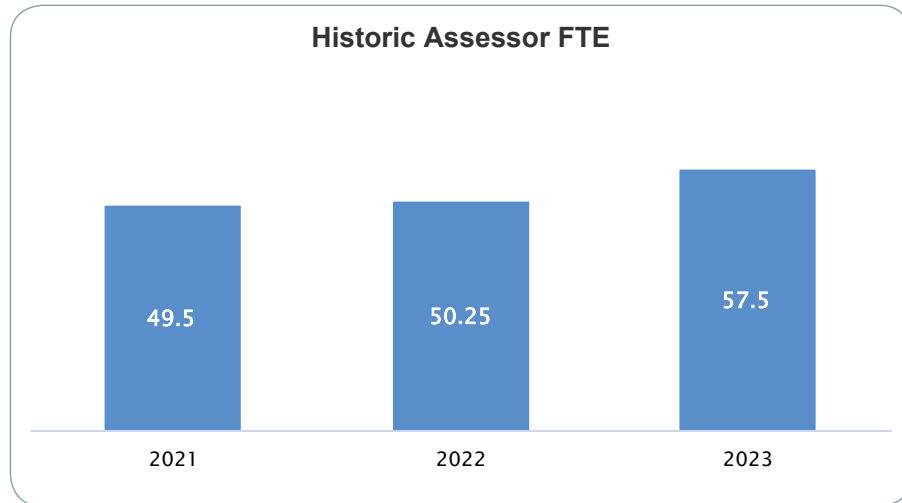
Departmental Operations





Assessor





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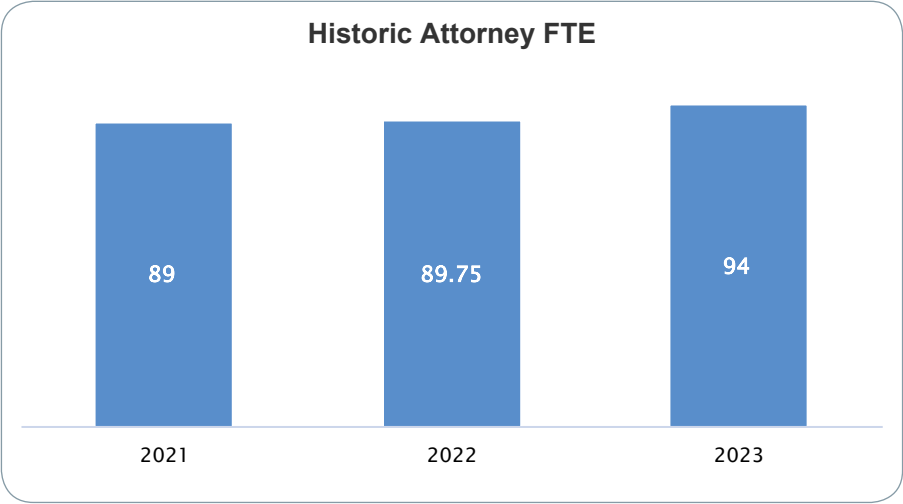
Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
County Assessor	1	1	1	1	1
Chief Deputy	1	1	1	1	1
Ad Valorem Commercial Appraiser I	1	1	1	1	2
Ad Valorem Commercial Appraiser II	1	1	1	1	1
Administrative Associate	1	1	1	1	1
Appraisal Auditor	1	1	1	1	1
Appraisal Supervisor	3	3	3	3	4
Appraiser I	-	-	-	-	2
Appraiser II	4	3	4	3.75	6
Appraiser III	9.75	8.75	11.75	10.75	7.75
Appraiser Supervisor/trainer	-	-	-	1	-
Assessment Analyst	1	1	1	1	1
Assessment Technician II	7.75	7.75	7.75	7.75	7.75
Commercial Appraiser	1	1	2	2	1
Commercial Appraiser Supervisor	1	1	1	1	1
Commercial Property Manager	1	1	1	1	1
Data Analyst I	-	-	-	-	1
Data Analyst II	4	4	4	4	4
Data Analyst III	-	-	-	-	3
Farmland Assessment Analyst	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Personal Property Supervisor	1	1	1	1	1
Residential Property Manager	1	1	1	1	1
Senior Support Specialist	4	4	4	5	6
Valuation Manager	-	-	-	-	1
Total FTE	46.5	44.5	49.5	50.25	57.5

Assessing & Collecting Fund (290) Assessor	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Assessor Fees	\$ 6,669	\$ 1,075	\$ -	\$ 6,000	\$ 6,000
Total Revenues	\$ 6,669	\$ 1,075	\$ -	\$ 6,000	\$ 6,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 4,055,799	\$ 4,258,643	\$ 4,395,442	\$ 5,852,119	\$ 6,369,160
Overtime	13,458	7,105	5,865	10,000	-
Time-Limited	64,722	50,199	88,392	142,110	144,000
Supplies, Memberships, & Subscriptions	70,249	80,854	87,391	116,940	116,940
Repairs & Maintenance	1,793	3,422	3,200	4,396	5,000
Utilities & Phones	3,896	4,187	4,108	7,110	7,110
Contract Maintenance	427	283	953	1,710	1,720
Professional & Tech Svc	36,540	50,526	51,030	173,800	458,800
Conference, Education & Travel	20,587	5,160	11,434	40,260	35,260
Supplies & Services	138,581	282,606	162,274	571,862	261,350
Internal Service Charges	397,108	423,634	667,863	986,390	1,113,070
Non-professional services	323	224	429	1,130	90
Capital Equipment	2,752	2,100	5,684	10,904	-
Total Expenditures	\$ 4,806,235	\$ 5,168,943	\$ 5,484,065	\$ 7,918,731	\$ 8,512,500
Contribution to / (use of) Fund Balance	\$ (4,799,566)	\$ (5,167,868)	\$ (5,484,065)	\$ (7,912,731)	\$ (8,506,500)



Attorney





FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Administration:					
County Attorney	1	1	1	1	1
Chief Deputy	1	1	1	1	1
Confidential Administrative Associate	1	1	1	1	1
Data Specialist	-	-	-	1	1
Financial Assistant	1	1	1	1	1
Office Specialist	-	-	-	-	1
Paralegal	1	1	1	1	1
Senior Policy Advisor	-	-	-	0.75	1
Total Administration	5	5	5	6.75	8

General Fund (100) Attorney - Administration	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 643,434	\$ 641,830	\$ 678,900	\$ 854,801	\$ 833,480
Time-Limited	-	12,631	11,698	46,000	-
Supplies, Memberships, & Subscriptions	26,223	26,216	17,180	28,220	28,480
Repairs & Maintenance	440	98	714	440	440
Utilities & Phones	1,723	910	1,088	1,880	1,880
Contract Maintenance	541	767	473	550	550
Professional & Tech Svc	50,137	88,857	75,569	75,640	75,640
Conference, Education & Travel	150	1,106	926	4,800	4,800
Supplies & Services	3,190	2,871	1,117	81,420	2,420
Internal Service Charges	72,156	70,493	139,672	201,470	197,020
Capital Equipment	2,275	604	-	260	-
Total Expenditures	\$ 800,269	\$ 846,383	\$ 927,337	\$ 1,295,481	\$ 1,144,710
Contribution to / (Subsidized by) General Fund	\$ (800,269)	\$ (846,383)	\$ (927,337)	\$ (1,295,481)	\$ (1,144,710)

Grants Fund (248) Attorney - Administration	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Outside Donations	\$ 12,941	\$ 11,486	\$ -	\$ 21,450	\$ 21,450
Total Revenues	\$ 12,941	\$ 11,486	\$ -	\$ 21,450	\$ 21,450
Expenditures:					
Supplies & Services	\$ 12,941	\$ 11,486	\$ -	\$ 21,450	\$ 21,450
Total Expenditures	\$ 12,941	\$ 11,486	\$ -	\$ 21,450	\$ 21,450
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Criminal:					
Case Management Supervisor	-	-	-	-	1
Deputy County Attorney	41	39	41	38	33
Division Chief	-	-	-	1	2
Lead Victim And Witness Coordinator	-	-	-	-	1
Legal Assistant	18	18	18	19	20
Office Specialist	1	1	1	-	-
Paralegal	3	3	3	3	3
Program Manager	-	-	-	-	1
Victim & Witness Coordinator	3	3	3	3	2
Victim And Witness Coordinator	-	-	-	-	2
Total Criminal	66	64	66	64	65

General Fund (100) Attorney - Prosecution	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Attorney Grant	\$ -	\$ -	\$ 3,333	\$ -	\$ -
Attorney Fees (Prosecution)	144,189	97,488	115,553	115,000	-
Total Revenues	\$ 144,189	\$ 97,488	\$ 118,886	\$ 115,000	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 5,878,422	\$ 7,437,092	\$ 7,517,065	\$ 8,128,571	\$ 8,168,270
Overtime	4,173	-	1,392	12,100	6,300
Time-Limited	59,308	48,247	65,982	140,000	242,000
Supplies, Memberships, & Subscriptions	45,677	28,801	56,618	38,910	37,880
Repairs & Maintenance	8,207	2,512	8,443	7,680	8,210
Utilities & Phones	8,385	11,630	11,622	12,000	12,000
Contract Maintenance	1,977	1,432	1,968	3,390	3,390
Professional & Tech Svc	32,476	26,779	59,766	138,050	140,000
Conference, Education & Travel	17,728	11,208	23,484	34,480	34,480
Supplies & Services	56,675	51,594	11,403	25,464	106,850
Internal Service Charges	312,193	397,559	765,350	892,390	975,940
Non-professional services	841	2,727	603	850	-
Capital Equipment	19,738	24,759	-	-	-
Total Expenditures	\$ 6,445,800	\$ 8,044,340	\$ 8,523,696	\$ 9,433,885	\$ 9,735,320
Contribution to / (Subsidized by) General Fund	\$ (6,301,611)	\$ (7,946,852)	\$ (8,404,810)	\$ (9,318,885)	\$ (9,735,320)

Grants Fund (248) Attorney - Prosecution	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Attorney VOCA Grant	\$ 74,244	\$ 67,323	\$ 91,343	\$ 59,770	\$ -
Attorney Fees (Prosecution)	-	2,071	1,468	10,000	10,000
Total Revenues	\$ 74,244	\$ 69,394	\$ 92,811	\$ 69,770	\$ 10,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 59,767	\$ 61,689	\$ 61,952	\$ 52,230	\$ -
Supplies, Memberships, & Subscriptions	135	2,117	4,319	10,500	10,000
Repairs & Maintenance	436	-	397	600	-
Utilities & Phones	990	990	1,485	900	-
Conference, Education & Travel	4,535	-	900	1,200	-
Supplies & Services	1,327	1,037	5,533	1,750	-
Internal Service Charges	1,890	1,392	4,945	2,590	-
Capital Equipment	5,164	2,169	13,280	-	-
Total Expenditures	\$ 74,244	\$ 69,394	\$ 92,811	\$ 69,770	\$ 10,000
Contribution to Fund / (Use of) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Civil:					
Deputy County Attorney	7	7	7	7	7
Legal Assistant	3	3	3	3	4
Paralegal	1	1	1	1	1
Total Civil	11	11	11	11	12

Administrative Services Fund (680) Attorney - Civil	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Attorney Fees (Civil)	\$ 685,691	\$ 460,529	\$ 14,891	\$ 11,000	\$ 10,000
Intragov - Admin Services	-	-	1,543,417	1,914,908	1,997,050
Total Revenues	\$ 685,691	\$ 460,529	\$ 1,558,308	\$ 1,925,908	\$ 2,007,050
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,264,391	\$ 1,291,149	\$ 1,347,090	\$ 1,592,478	\$ 1,617,920
Overtime	-	-	116	-	-
Time-Limited	5,651	5,119	24,643	45,000	80,000
Supplies, Memberships, & Subscriptions	8,234	5,771	6,298	9,130	11,080
Repairs & Maintenance	1,137	813	869	1,040	1,140
Utilities & Phones	800	2,121	2,506	2,600	800
Contract Maintenance	1,880	800	577	2,300	2,300
Professional & Tech Svc	-	208,372	14,028	45,700	50,000
Conference, Education & Travel	5,022	1,376	6,324	9,050	11,150
Supplies & Services	9,774	10,156	10,554	25,570	25,100
Internal Service Charges	63,897	118,393	143,309	185,260	207,560
Non-professional services	171	-	139	180	-
Capital Equipment	-	-	1,758	7,600	-
Depreciation	-	-	97	-	-
Total Expenditures	\$ 1,360,957	\$ 1,644,070	\$ 1,558,308	\$ 1,925,908	\$ 2,007,050
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ (675,266)	\$ (1,183,541)	\$ -	\$ -	\$ -

* In 2021 Attorney Civil was moved from Fund (100) to Fund (680).

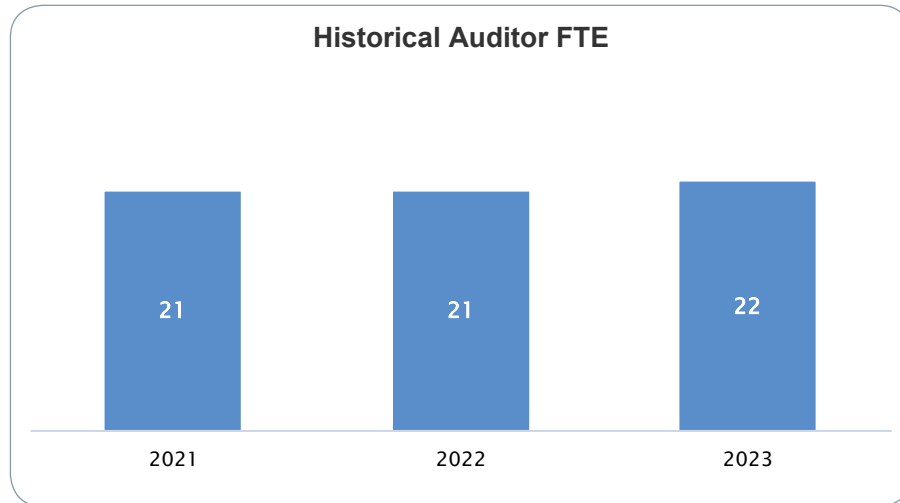
FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Investigations:					
Bureau Chief	1	1	1	1	1
Legal Assistant	1	1	1	1	1
Paralegal	1	1	1	1	1
Sergeant	4	4	4	5	6
Total Investigations	7	7	7	8	9

General Fund (100) Attorney - Investigations	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 742,383	\$ 775,049	\$ 823,631	\$ 968,625	\$ 1,278,400
Overtime	-	920	871	3,400	25,600
Time-Limited	-	-	3,271	25,000	17,000
Supplies, Memberships, & Subscriptions	1,364	286	7,719	11,956	7,520
Repairs & Maintenance	7,835	9,698	2,331	20,430	10,430
Utilities & Phones	2,265	2,468	2,372	2,800	2,800
Contract Maintenance	1,106	329	433	1,110	1,110
Professional & Tech Svc	-	-	-	1,950	-
Conference, Education & Travel	7,827	10,824	9,024	15,499	12,100
Restricted Services	-	-	-	50,000	50,000
Supplies & Services	14,888	26,630	32,035	39,669	39,580
Internal Service Charges	96,513	171,290	175,379	210,430	213,020
Non-professional services	-	30	-	-	-
Capital Equipment	10,794	29,765	4,200	6,982	-
Total Expenditures	\$ 884,975	\$ 1,027,289	\$ 1,061,266	\$ 1,357,851	\$ 1,657,560
Contribution to / (Subsidized by) General Fund	\$ (884,975)	\$ (1,027,289)	\$ (1,061,266)	\$ (1,357,851)	\$ (1,657,560)

Auditor



**FTE**

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Auditor:					
County Clerk/auditor	1	1	1	1	1
Chief Deputy	1	1	1	1	1
Director Of Financial Services	-	-	1	1	1
Accountant	-	1	1	1	1
Accounting Technician	3	5	5	3	2
Assistant Controller	-	-	-	-	1
Audit Manager	-	1	1	1	1
Audit Supervisor	1	-	-	-	-
Budget Manager	0.75	2	2	1	1
Confidential Administrative Associate	1	1	1	1	1
Controller	-	-	-	1	1
Finance/budget Analyst	-	-	2	2	2
Financial Officer	1	1	1	-	-
Internal Auditor	2	-	-	-	-
Purchasing Agent	1	1	1	1	1
Purchasing Officer	1	1	1	1	1
Senior Internal Auditor	-	2	2	2	2
Senior Office Specialist	-	-	-	1	1
Staff Internal Auditor	-	-	1	-	-
Total Auditor	12.75	17	21	18	18

Administrative Services Fund (680) Auditor	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Fees	\$ 313,014	\$ 413,594	\$ 4,975	\$ -	\$ -
Intragov - Admin Services	-	-	1,891,569	2,851,147	3,932,220
Total Revenues	\$ 313,014	\$ 413,594	\$ 1,896,544	\$ 2,851,147	\$ 3,932,220
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 972,889	\$ 1,192,810	\$ 1,443,392	\$ 1,948,477	\$ 2,163,960
Overtime	33	7	2,709	-	2,970
Time-Limited	-	7,675	9,248	-	122,720
Supplies, Memberships, & Subscriptions	9,832	11,032	13,984	13,500	13,410
Repairs & Maintenance	3,970	691	1,483	1,185	2,000
Utilities & Phones	-	277	705	1,100	1,100
Contract Maintenance	149	186	2,833	2,275	500
Professional & Tech Svc	-	-	2,000	2,000	252,000
Conference, Education & Travel	6,663	6,010	15,949	32,900	44,100
Supplies & Services	2,124	78,419	124,203	128,968	147,310
Internal Service Charges	198,367	281,161	438,719	894,960	1,311,080
Non-professional services	205	361	179	200	-
Capital Equipment	1,481	2,124	2,678	54,150	2,000
Total Expenditures	\$ 1,195,713	\$ 1,580,753	\$ 2,058,082	\$ 3,079,715	\$ 4,063,150
Non-Operating Funding:					
100<>Xfer From General Fund	\$ -	\$ -	\$ 72,263	\$ 234,640	\$ 130,930
Non-Operating Funding	\$ -	\$ -	\$ 72,263	\$ 234,640	\$ 130,930
Total Cash Funding Requirements	\$ (882,699)	\$ (1,167,159)	\$ (89,275)	\$ 6,072	\$ -

*In 2021 Auditor was moved from Fund (100) to Fund (680).

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Tax Administration:					
Administrative Associate	1	1	1	1	1
Deputy Clerk	-	-	1	-	-
Division Manager	1	1	1	1	1
Tax Relief Program Coordinator	1	1	1	1	1
Total Tax Administration	3	3	4	3	3

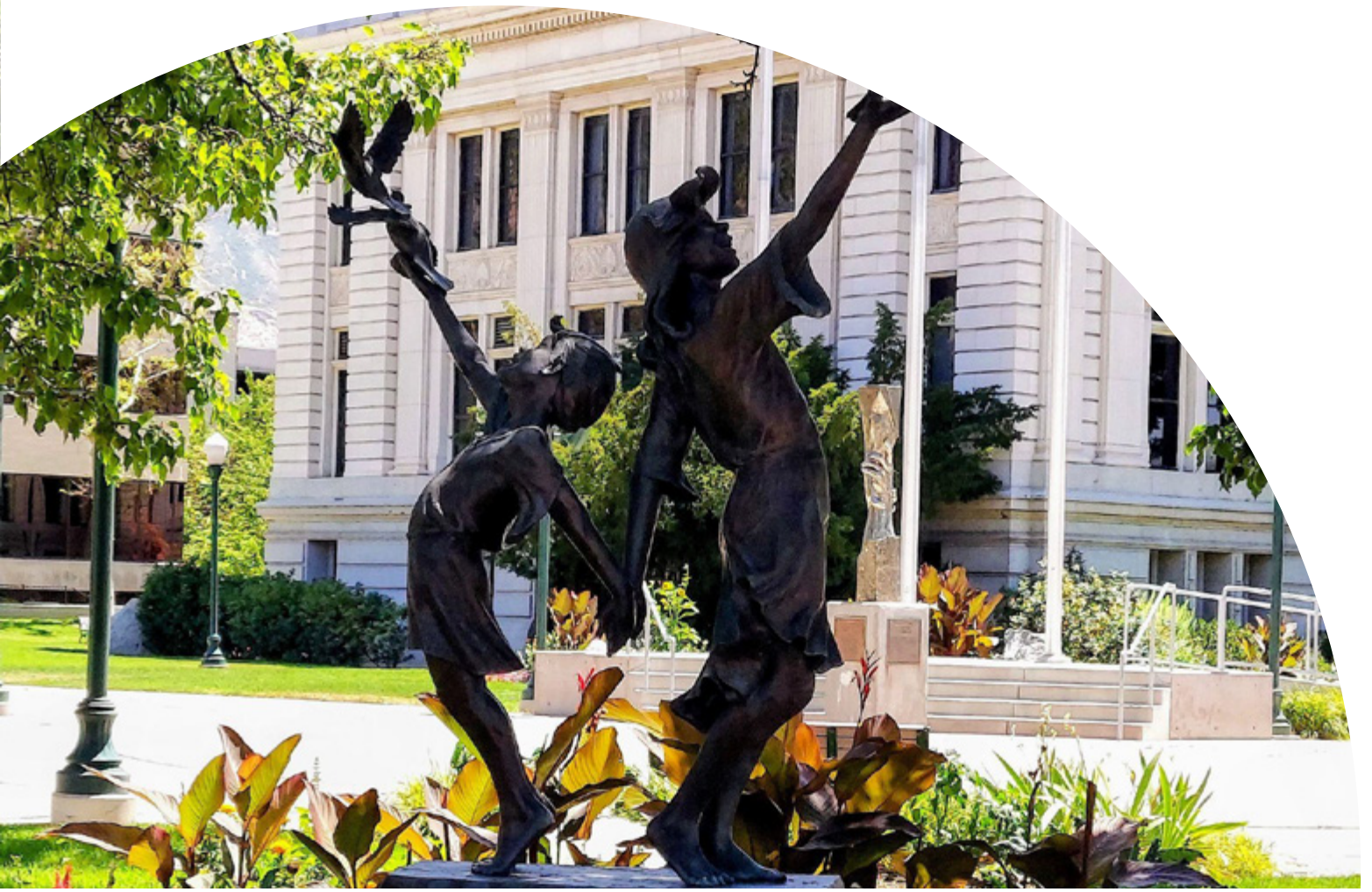
Assessing & Collecting Fund (290) Tax Administration	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Fees	\$ 28,086	\$ 825	\$ 32,531	\$ 25,000	\$ 25,000
Total Revenues	\$ 28,086	\$ 825	\$ 32,531	\$ 25,000	\$ 25,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 241,630	\$ 248,978	\$ 279,920	\$ 296,638	\$ 366,970
Overtime	-	-	833	-	2,840
Time-Limited	-	77	12,117	50,000	25,200
Supplies, Memberships, & Subscriptions	87,428	71,708	81,260	116,288	132,930
Repairs & Maintenance	1,274	334	425	1,200	1,200
Contract Maintenance	171	178	460	1,000	1,400
Professional & Tech Svc	20,083	52,425	50,215	60,571	81,160
Conference, Education & Travel	-	950	800	1,500	4,980
Supplies & Services	1,878	465	1,705	11,000	25,210
Internal Service Charges	147,502	53,617	45,211	162,180	162,090
Non-professional services	-	-	-	100	-
Capital Equipment	1,412	-	902	-	10,000
Total Expenditures	\$ 501,378	\$ 428,732	\$ 473,848	\$ 700,477	\$ 813,980
Contribution to / (use of) Fund Balance	\$ (473,292)	\$ (427,907)	\$ (441,317)	\$ (675,477)	\$ (788,980)

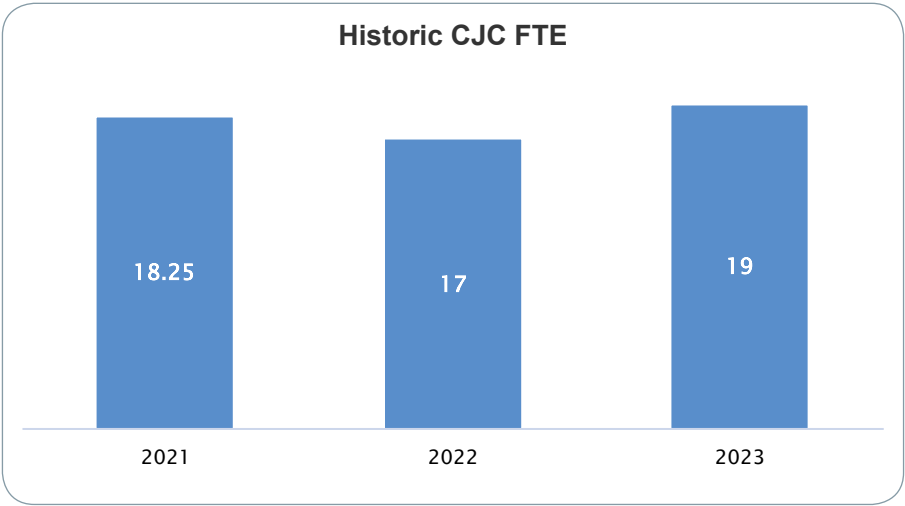
Risk Management



Risk Management Fund (690)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Interest Allocation	\$ -	\$ -	\$ 2,229,895	\$ -	\$ -
Workers Comp Contributions	-	-	1,872,016	2,267,230	2,401,680
Total Revenues	\$ -	\$ -	\$ 4,101,911	\$ 2,267,230	\$ 2,401,680
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ -	\$ 58,886	\$ 99,900	\$ 104,300
Supplies, Memberships, & Subscriptions	-	-	963	1,230	1,230
Repairs & Maintenance	-	-	39	70	70
Professional & Tech Svc	-	-	23,124	28,000	-
Conference, Education & Travel	-	-	1,979	3,414	3,430
Supplies & Services	-	-	5,744	5,426	5,430
Insurance	-	-	1,248,306	3,050,000	3,014,000
Internal Service Charges	-	-	31,926	13,690	12,720
Non-professional services	-	-	10,500	10,500	10,500
Restricted Appropriations	-	-	-	5,000	-
Total Expenditures	\$ -	\$ -	\$ 1,381,467	\$ 3,217,230	\$ 3,151,680
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 950,000	\$ 750,000
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ 950,000	\$ 750,000
Total Cash Funding Requirements	\$ -	\$ -	\$ 2,720,444	\$ -	\$ -

Children's Justice Center





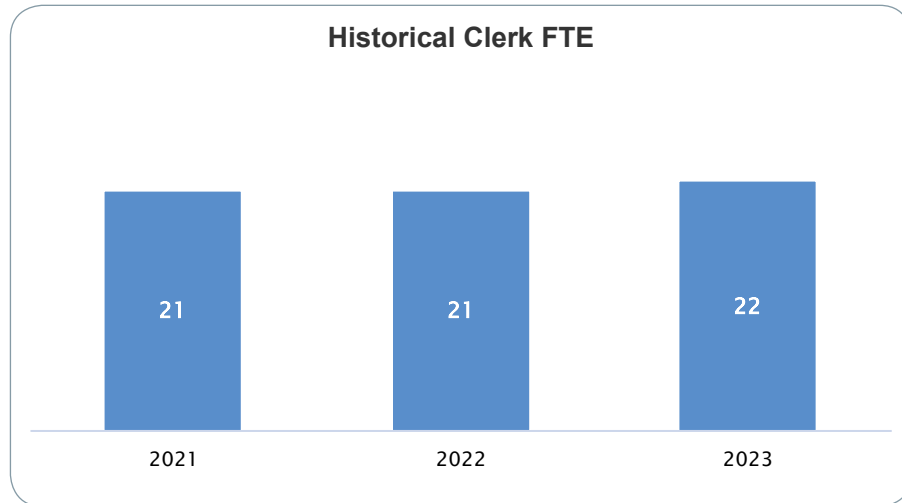
FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Director	1	1	1	1	1
Associate Director	-	-	1	1	1
Assistant Clinical Coordinator	1.75	1.75	2.75	2.75	1.75
Assistant Clinical Coordinator - Cjcj	0.5	0.5	0.5	0.5	0.5
Children's Treatment Coordinator I	-	-	-	-	1
Children's Treatment Coordinator II	2	2	1	1	1
Clinical Coordinator II	1	1	1	-	-
Clinical Supervisor	-	-	1	1	1
Family Services Provider II	1	1	1	1	1
Forensic Interviewer I	1	1	2	1.5	2
Forensic Interviewer II	-	-	-	0.5	-
Medical Assistant	1	1	1	1	1
Medical Supervisor	-	-	0.5	0.75	0.75
Nurse Practitioner	1	1	0.5	-	-
Senior Office Specialist	2	2	2	2	2
Treatment Supervisor	-	-	1	1	1
Victim Advocate Coordinator	2	2	2	2	4
Total FTE	14.25	14.25	18.25	17	19

Children's Justice Fund (250) Children's Justice Center	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 1,263,415	\$ 1,343,594	\$ 1,555,152	\$ 2,014,040	\$ 1,910,620
Charges for Services	110,700	72,300	100,500	122,150	112,520
Miscellaneous Revenue	19	52,378	-	-	-
Donations	121,122	89,140	121,273	107,860	373,660
Transfers from Other Funds	250,030	330,679	440,994	872,940	881,690
Total Revenues	\$ 1,745,286	\$ 1,888,091	\$ 2,217,919	\$ 3,116,990	\$ 3,278,490
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,304,865	\$ 1,487,831	\$ 1,719,263	\$ 2,105,449	\$ 2,254,000
Overtime	24	-	-	-	-
Time-Limited	88,528	66,677	71,051	171,902	163,800
Supplies, Memberships, & Subscriptions	13,603	10,012	10,383	30,827	29,340
Repairs & Maintenance	26,729	18,093	29,256	32,860	28,300
Utilities & Phones	9,705	13,356	21,690	25,805	17,320
Contract Maintenance	1,571	1,929	2,220	7,400	4,500
Professional & Tech Svc	4,031	1,558	5,267	19,490	14,350
Conference, Education & Travel	29,679	32,205	19,567	51,785	38,150
Supplies & Services	51,181	56,664	70,104	85,641	46,040
Internal Service Charges	77,009	107,245	182,916	295,549	304,240
Non-professional services	459	3,073	2,788	6,170	5,550
Capital Equipment	57,266	90,978	83,135	92,334	16,500
Restricted Appropriations	-	-	-	191,778	356,400
Total Expenditures	\$ 1,664,650	\$ 1,889,621	\$ 2,217,640	\$ 3,116,990	\$ 3,278,490
Contribution to / (use of) Fund Balance	\$ (80,636)	\$ 1,530	\$ (279)	\$ -	\$ -

Clerk





FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Clerk:					
Administrative Associate	1	1	1	1	1
Customer Service Associate	-	-	-	-	2
Deputy Clerk	1.75	1	2	1	-
Public Services Team Lead	-	-	-	2	2
Senior Deputy Clerk	1	1	1	-	-
Total Clerk	3.75	3	4	4	5

General Fund (100) Clerk	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Marriage Licenses	\$ 212,290	\$ 425,485	\$ 555,462	\$ 600,000	\$ 725,900
Passport Fees	37,327	106,056	472,854	725,000	730,000
Certified Copy Fee	138,685	105,480	345,620	470,000	475,000
Total Revenues	\$ 388,302	\$ 637,021	\$ 1,373,936	\$ 1,795,000	\$ 1,930,900
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 287,056	\$ 283,193	\$ 287,723	\$ 340,944	\$ 362,430
Overtime	-	-	4,045	5,510	5,510
Time-Limited	-	13,909	95,766	340,365	599,990
Supplies, Memberships, & Subscriptions	22,012	16,322	139,424	377,365	481,180
Repairs & Maintenance	703	1,024	3,456	4,300	4,300
Contract Maintenance	325	197	635	1,500	1,500
Professional & Tech Svc	4,199	32,550	40,690	43,000	46,000
Conference, Education & Travel	-	960	-	6,000	7,000
Supplies & Services	1,169	21,602	31,505	52,490	64,740
Internal Service Charges	104,305	79,183	138,522	396,915	352,520
Non-professional services	37	-	342	920	-
Capital Equipment	237	370	1,841	6,600	5,730
Total Expenditures	\$ 420,043	\$ 449,310	\$ 743,949	\$ 1,575,909	\$ 1,930,900
Contribution to / (Subsidized by) General Fund	\$ (31,741)	\$ 187,711	\$ 629,987	\$ 219,091	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Elections:					
Deputy Clerk	1	1	2	2	-
Elections Coordinator	1	1	1	1	1
Elections Director	1	1	1	1	1
Elections Specialist	1	1	1	-	-
Elections Specialist I	-	-	-	-	2
Elections Specialist II	1	1	1	1	1
Elections Supervisor	1	1	1	1	1
Elections Technical Lead	-	-	-	1	1
Response Service Clerk - (COVID)	-	-	4	4	4
Voter Outreach Coordinator	-	1	1	1	1
Total Elections	6	7	12	12	12

Elections

General Fund (100) Elections	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Fees	\$ 769,662	\$ 9,694	\$ 151,352	\$ 10,000	\$ 1,000
Total Revenues	\$ 769,662	\$ 9,694	\$ 151,352	\$ 10,000	\$ 1,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 662,192	\$ 718,134	\$ 636,137	\$ 1,046,568	\$ 1,151,700
Overtime	7,465	47,281	4,235	35,000	5,000
Time-Limited	73,043	218,391	68,146	180,000	105,000
Supplies, Memberships, & Subscriptions	223,856	205,110	157,820	660,656	36,000
Repairs & Maintenance	6,502	33,921	3,397	34,500	3,500
Utilities & Phones	-	30,104	1,320	41,275	3,850
Contract Maintenance	203	7,040	15,592	87,825	18,460
Professional & Tech Svc	68,738	53,442	-	30,300	6,000
Conference, Education & Travel	13,107	30,906	15,526	71,550	62,300
Supplies & Services	392,903	493,580	49,451	453,364	68,960
Internal Service Charges	163,412	251,231	463,298	556,115	665,880
Non-professional services	44,109	43,798	4,615	50,850	600
Capital Equipment	13,391	34,999	2,901	208,940	-
Total Expenditures	\$ 1,668,921	\$ 2,167,937	\$ 1,422,438	\$ 3,456,943	\$ 2,127,250
Contribution to / (Subsidized by) General Fund	\$ (899,259)	\$ (2,158,243)	\$ (1,271,086)	\$ (3,446,943)	\$ (2,126,250)

Grants Fund (248) Elections	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
State Elections Grant (LT Gov)	\$ 725,141	\$ 535,006	\$ 129,598	\$ 134,707	\$ 111,830
State Appropriation for Elections	487,853	294,418	238,755	467,000	352,160
Cares / Elections	-	346,856	-	-	-
Fees	-	-	991,102	-	1,116,670
Sale Of Fixed Assets	64,868	-	-	-	-
Total Revenues	\$ 1,277,862	\$ 1,176,280	\$ 1,359,455	\$ 601,707	\$ 1,580,660
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ 65,360	\$ 72,763	\$ -	\$ 95,570
Overtime	-	8,461	5,489	-	6,000
Time-Limited	-	43,005	21,684	-	25,000
Supplies, Memberships, & Subscriptions	10,012	364,260	271,763	-	132,350
Repairs & Maintenance	15,837	9,814	10,418	14,934	1,500
Utilities & Phones	360	3,940	3,010	-	33,000
Contract Maintenance	-	108	13,630	4,340	14,250
Professional & Tech Svc	41,435	9,405	30,675	5,000	13,500
Conference, Education & Travel	1,700	-	15,142	-	-
Supplies & Services	105,152	278,874	502,666	397,653	1,055,240
Internal Service Charges	55,352	92,473	172,935	23,000	-
Non-professional services	-	144,404	171,245	-	204,250
Capital Equipment	1,048,014	156,178	68,033	156,780	-
Total Expenditures	\$ 1,277,862	\$ 1,176,282	\$ 1,359,453	\$ 601,707	\$ 1,580,660
Contribution to / (use of) Fund Balance	\$ -	\$ (2)	\$ 2	\$ -	\$ -

FTE

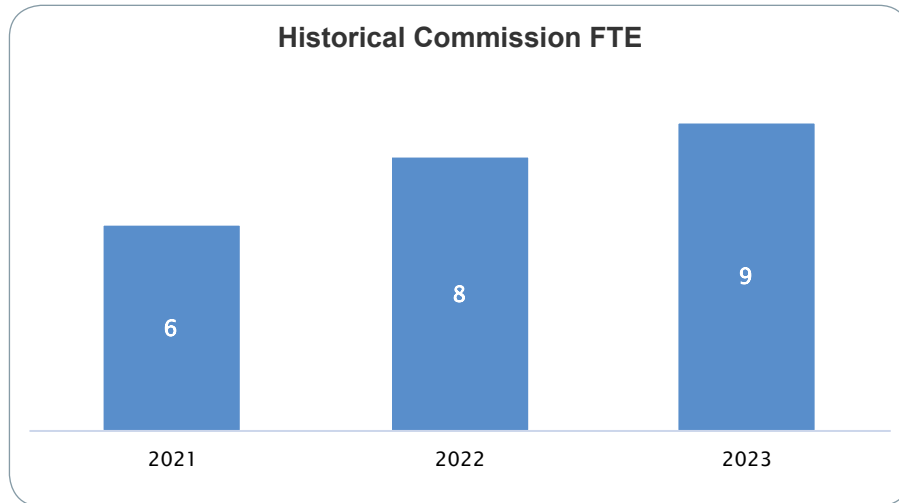
Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Records Management:					
Archives Supervisor	1	1	1	1	1
Archivist II	3	2	3	3	3
General Information Assistant	1	1	1	1	1
Total Records Management	5	4	5	5	5

Administrative Services Fund (680) Records Management	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Recorder Fees	\$ 8,880	\$ 17,220	\$ 10,344	\$ 16,000	\$ 1,600
Intragov - Admin Services	-	-	347,534	564,323	684,730
Total Revenues	\$ 8,880	\$ 17,220	\$ 357,878	\$ 580,323	\$ 686,330
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 269,517	\$ 229,494	\$ 219,113	\$ 412,863	\$ 519,850
Overtime	-	-	1,161	-	-
Time-Limited	-	-	1,838	-	-
Supplies, Memberships, & Subscriptions	5,349	4,083	3,656	6,567	7,940
Repairs & Maintenance	4,421	11,068	9,460	11,722	11,970
Contract Maintenance	6,627	9,934	3,952	7,490	34,470
Conference, Education & Travel	75	1,282	995	80	320
Supplies & Services	252	477	9,079	27,993	8,720
Internal Service Charges	121,019	102,697	112,463	153,360	144,040
Non-professional services	1,985	3,010	1,738	2,710	2,670
Capital Equipment	214	980	1,986	150	-
Depreciation	-	-	49	-	-
Total Expenditures	\$ 409,459	\$ 363,025	\$ 365,490	\$ 622,935	\$ 729,980
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements					

* In 2021 Records Management was moved from Fund 100 to Fund 680.

Commission





Administrative Services Fund (100) Commission	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Commission Fees	\$ 112,873	\$ 102,871	\$ -	\$ -	\$ -
Total Revenues	\$ 112,873	\$ 102,871	\$ -	\$ -	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 807,075	\$ 799,991	\$ -	\$ -	\$ -
Overtime	-	326	-	-	-
Time-Limited	-	1,996	-	-	-
Supplies, Memberships, & Subscriptions	60,728	1,308	-	-	-
Repairs & Maintenance	835	110	-	-	-
Utilities & Phones	554	499	-	-	-
Contract Maintenance	866	485	-	-	-
Professional & Tech Svc	99,423	79,633	-	-	-
Conference, Education & Travel	8,779	5,640	-	-	-
Supplies & Services	57,747	2,102	-	-	-
Internal Service Charges	65,453	56,472	-	-	-
Non-professional services	130	98	-	-	-
Capital Equipment	6,104	-	-	-	-
Contributions to Other Governments	-	40,000	-	-	-
Total Expenditures	\$ 1,107,694	\$ 988,660	\$ -	\$ -	\$ -
Contribution to / (use of) Fund Balance	\$ (994,821)	\$ (885,789)	\$ -	\$ -	\$ -

*In 2021 Commission was moved from Fund (100) to Fund (680).

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
County Commissioner	3	3	3	3	3
Grants Administrator	-	-	-	-	1
Program Coordinator	-	-	-	2	2
Senior Policy Advisor	3	3	3	3	3
Total Commissioner FTE	6	6	6	8	9

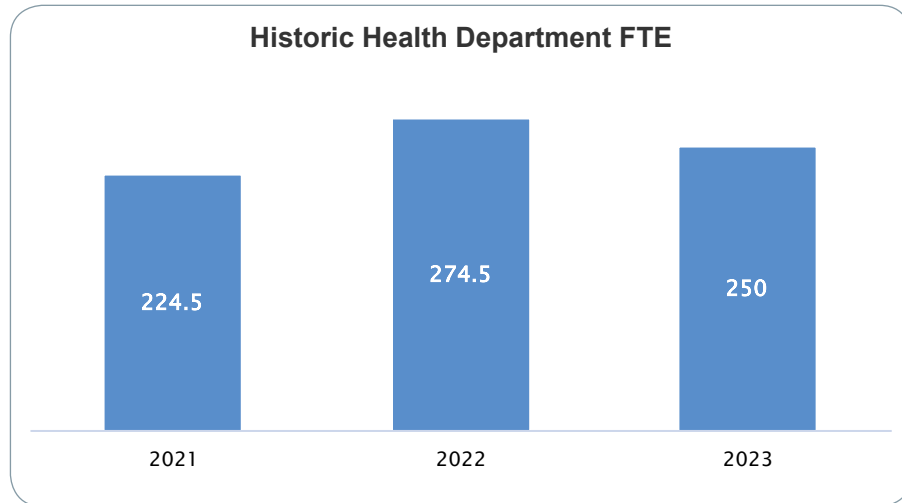
Administrative Services Fund (680) Commission	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Commission Fees	\$ -	\$ -	\$ -	\$ 2,000	\$ -
Intragov - Admin Services	-	-	342,371	720,520	797,760
Total Revenues	\$ -	\$ -	\$ 342,371	\$ 722,520	\$ 797,760
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ -	\$ -	\$ 933,150	\$ 976,740
Time-Limited	-	-	14,406	33,380	-
Supplies, Memberships, & Subscriptions	-	-	2,503	9,650	9,450
Repairs & Maintenance	-	-	55	900	900
Utilities & Phones	-	-	361	5,030	5,100
Contract Maintenance	-	-	666	1,300	1,300
Professional & Tech Svc	-	-	76,821	158,200	154,000
Conference, Education & Travel	-	-	10,769	26,370	39,000
Supplies & Services	-	-	1,524	7,140	13,400
Internal Service Charges	-	-	74,421	110,502	147,520
Non-professional services	-	-	-	270	-
Capital Equipment	-	-	3,179	1,750	-
Depreciation	-	-	58	-	-
Total Expenditures	\$ -	\$ -	\$ 184,763	\$ 1,287,642	\$ 1,347,410
Non-Operating Funding:					
100<>Xfer From General Fund	\$ -	\$ -	\$ 461,793	\$ 495,280	\$ 549,650
Non-Operating Funding	\$ -	\$ -	\$ 461,793	\$ 495,280	\$ 549,650
Total Cash Funding Requirements	\$ -	\$ -	\$ 619,401	\$ (69,842)	\$ -

*In 2021 Commission was moved from Fund 100 to Fund 680.

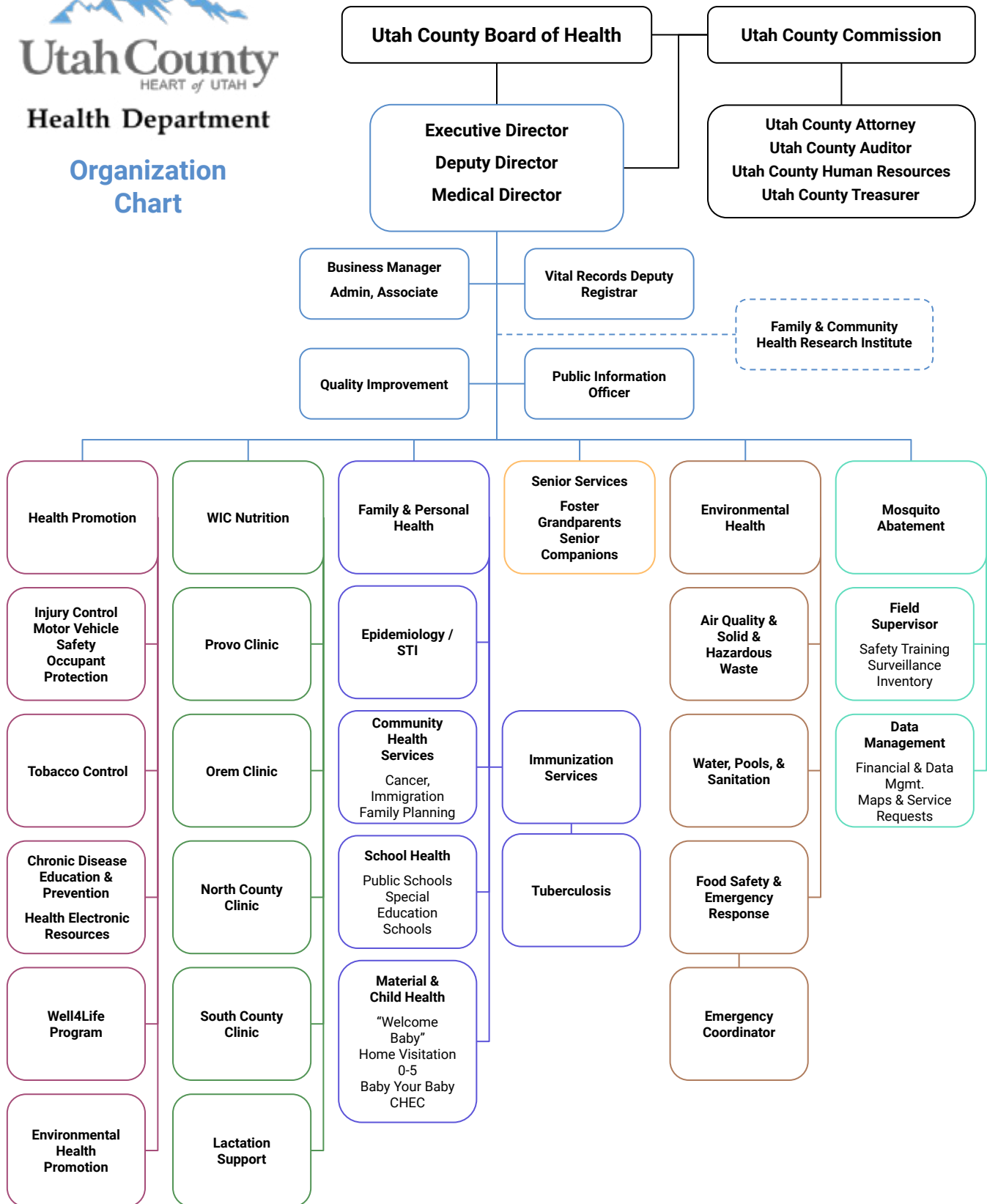


Health Department





Utah County
HEART of UTAH
Health Department
Organization
Chart



7/28/2020

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Administration:					
Executive Director	1	1	1	1	1
Deputy Director	1	1	1	1	1
Administrative Associate	1	1	1	1	1
Business Manager	1	1	1	1	1
Deputy Registrar II	4	4	4	4	4
Deputy Registrar Supervisor	1	1	1	1	1
Finance Manager	-	-	1	1	1
Senior Deputy Registrar	2	2	2	2	3
Total Administration	11	11	12	12	13

Health Department Fund (230) Administration	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Federal Block Grants	\$ 896,107	\$ 3,371,850	\$ 6,586,969	\$ 1,746,729	\$ 4,008,430
Fees // Health Admins	585,794	561,123	660,862	706,000	705,600
Fines	-	-	9,650	3,600	-
Interest Allocation	2,683,170	918,078	27,880	1,300	1,500
Outside Donations - Health	11,689	2,000	-	20,000	20,000
Budgeted Use Of Fund Balance	-	-	-	6,881,370	6,144,010
Transfers - Other Funds	2,071,318	2,707,602	2,703,000	-	4,000,000
Total Revenues	\$ 6,248,078	\$ 7,560,653	\$ 9,988,361	\$ 9,358,999	\$ 14,879,540
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 990,058	\$ 921,442	\$ 1,233,201	\$ 1,411,810	\$ 1,535,060
Overtime	-	-	1,403	-	-
Time-Limited	9,033	32,694	27,526	20,430	115,460
Supplies, Memberships, & Subscriptions	61,031	52,493	71,499	82,109	85,810
Repairs & Maintenance	3,577	6,349	2,540	14,634	6,250
Utilities & Phones	3,893	4,535	4,969	11,785	8,990
Contract Maintenance	3,314	3,260	3,570	5,240	4,620
Professional & Tech Svc	40,300	8,300	14,610	30,046	32,500
Conference, Education & Travel	23,033	3,058	15,554	62,777	82,270
Supplies & Services	40,963	52,757	50,506	93,585	122,160
Internal Service Charges	157,283	135,752	447,693	472,532	700,580
Non-professional services	55	83	37	170	-
Capital Equipment	10,346	818,641	-	65,858	105,250
Restricted Appropriations	-	-	-	1,602,568	3,277,700
Contributions to Other Governments	8,000	11,850	39,851	278,662	151,640
Total Expenditures	\$ 1,350,886	\$ 2,051,214	\$ 1,912,959	\$ 4,152,206	\$ 6,228,290
Contribution to / (use of) Fund Balance	\$ 4,897,192	\$ 5,509,439	\$ 8,075,402	\$ 5,206,793	\$ 8,651,250

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Environmental Health:					
Administrative Associate	1	1	1	1	1
Bureau Director	3	3	3	3	3
Division Director	1	-	1	1	1
Emergency Coordinator	1	1	1	1	1
Environmental Health Scientist I	5	5	5	6	4
Environmental Health Scientist II	6	6	6	6	7
Environmental Health Technician	1	1	1	1	1
Health Educator I	-	-	-	1	-
Medical Surge Capacity Coordinator	1	1	1	1	1
Office Specialist	1	-	-	-	-
Program Manager	4	4	4	4	5
Senior Office Specialist	3	4	4	4	4
Vehicle Emission Supervisor	1	1	1	1	1
Vehicle Emissions Compliance Specialist	2	2	2	2	2
Vehicle Emissions Technical Specialist	1	1	1	1	1
Total Environmental Health	31	30	31	33	32

Health Department Fund (230) Environmental Health	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Grants // Health Enviro	\$ 215,670	\$ 209,246	\$ 184,863	\$ 190,230	\$ 180,180
Fees // Health Environmental	3,564,608	3,177,782	3,470,110	3,254,800	3,438,660
Sale Of Fixed Assets	-	15,301	3,609	-	-
Total Revenues	\$ 3,780,278	\$ 3,402,329	\$ 3,658,582	\$ 3,445,030	\$ 3,618,840
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,911,938	\$ 2,657,893	\$ 2,780,026	\$ 3,093,751	\$ 3,175,600
Overtime	-	-	34,470	-	20,000
Time-Limited	28,977	30,699	18,647	41,800	41,810
Supplies, Memberships, & Subscriptions	107,019	94,613	94,603	109,605	126,410
Repairs & Maintenance	7,450	7,277	10,171	16,860	22,330
Utilities & Phones	5,452	5,180	4,465	4,380	24,640
Contract Maintenance	2,140	2,067	2,160	3,740	4,280
Professional & Tech Svc	38,019	22,230	7,800	55,450	53,150
Conference, Education & Travel	15,645	1,761	8,184	21,044	48,510
Supplies & Services	72,863	74,033	61,692	89,850	309,900
Internal Service Charges	277,357	198,302	346,968	451,176	896,230
Non-professional services	412	204	199	420	120
Capital Equipment	1,244	9,065	250	57,475	79,500
Contributions to Other Governments	35,835	43,536	22,283	22,240	22,000
Total Expenditures	\$ 3,504,351	\$ 3,146,860	\$ 3,391,918	\$ 3,967,791	\$ 4,824,480
Contribution to / (use of) Fund Balance	\$ 275,927	\$ 255,469	\$ 266,664	\$ (522,761)	\$ (1,205,640)

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Nursing:					
Administrative Associate	1	1	1	1	1
Bureau Director	4	4	5	5	5
Clinical Assistant I	-	-	-	1	-
Clinical Assistant I (COVID)	-	-	-	2	-
Clinical Assistant II	5	5	3	13.75	2
Clinical Assistant II (COVID)	-	-	-	4	2
Community Health Outreach Worker	-	-	-	-	3.25
Community Health Outreach Worker - (COVID)	-	-	-	3.75	3
Division Director	1	1	1	1	1
Health Education Technician	1	1	4	2.75	1
Health Educator I	-	-	4	6	4
Health Educator I (COVID)	-	-	-	1	1
Health Educator II	-	-	2	2	4
Hipaa Compliance Officer/nurse Practitioner	-	-	-	1	1
Licensed Practical Nurse	2	2	2	4.25	3.5
Medical Billing Specialist	3	3	3	3	3
Nurse Supervisor	5	5	5	6	8
Office Specialist	-	-	-	4.75	4.75
Office Specialist I	-	-	-	0.5	0.5
Office Specialist II	5.5	5	6	6	7
Outreach / Home Visitation Aide	2	2	2	2	-
Outreach/home Visitation Aide	1	-	1	1	1
Public Health Informaticist	-	-	-	-	1
Public Health Nurse I	-	-	3.75	4.75	1
Public Health Nurse II	76	67.75	74.5	88	84.25
Public Health Nurse II - Non-exempt	-	-	1	1	0.75
Public Health Nurse II (COVID)	-	-	3	3	-
Public Health Nurse III	1	1	1	1	2
Senior Clinical Assistant	-	-	1	1	2
Senior Medical Billing Specialist	-	-	-	-	1
Senior Office Specialist	3	3	3	3	3
Total Nursing	110.5	100.75	126.25	173.5	151

Health Department Fund (230) Community Health Services	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Grants // Health Nursing	\$ 928,271	\$ 1,150,615	\$ 3,685,693	\$ 10,604,738	\$ 7,559,950
Fees // Health Nursing	7,974,144	6,424,290	7,564,846	8,765,420	8,954,440
Sale Of Fixed Assets	3,600	-	19,577	-	-
Total Revenues	\$ 8,906,015	\$ 7,574,905	\$ 11,270,116	\$ 19,370,158	\$ 16,514,390
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 8,265,115	\$ 9,369,980	\$ 13,877,460	\$ 17,595,735	\$ 15,609,520
Overtime	31	166	89,256	88,620	37,500
Time-Limited	282,418	337,226	603,586	687,470	534,970
Supplies, Memberships, & Subscriptions	139,060	114,219	131,429	188,457	195,400
Repairs & Maintenance	10,433	11,033	5,525	15,109	15,720
Utilities & Phones	11,148	13,732	12,903	18,950	37,530
Contract Maintenance	1,652	1,733	4,546	4,040	4,040
Professional & Tech Svc	355,602	282,570	269,934	439,620	1,045,520
Conference, Education & Travel	21,801	17,130	13,537	58,531	54,460
Supplies & Services	2,470,752	1,610,231	2,424,683	2,869,203	3,061,400
Insurance	3,831	6,931	8,873	9,400	9,400
Internal Service Charges	484,723	358,204	1,004,407	1,337,310	2,079,770
Non-professional services	3,457	3,846	6,567	8,480	4,980
Capital Equipment	36,076	34,684	18,357	19,527	67,100
Total Expenditures	\$ 12,086,099	\$ 12,161,685	\$ 18,471,063	\$ 23,340,452	\$ 22,757,310
Contribution to / (use of) Fund Balance	\$ (3,180,084)	\$ (4,586,780)	\$ (7,200,947)	\$ (3,970,294)	\$ (6,242,920)

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Health Education:					
Community Coalitions Coordinator	1	1	1	1	0.75
Health Education Technician	2	2	2	2	2
Health Educator I	1	1	4	4	5
Health Educator II	4.25	4.25	4.25	4.25	4.5
Health Educator Technician	2	2	2	2	2
Health Promotions Director	1	1	1	1	1
Prevention Specialist I	3	2	3	3	2
Program Manager	3	3	3	3	3
Public Information Officer	1	1	1	1	1
Senior Office Specialist	1.5	1	1.5	1.5	1.5
Total Health Education	19.75	18.25	22.75	22.75	22.75

Health Department Fund (230) Health Promotion	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Grants // Health Promotion	\$ 932,159	\$ 601,720	\$ 2,051,464	\$ 3,114,598	\$ 2,715,150
Fees // Health Promotion	12,883	13,195	18,306	9,250	2,500
Total Revenues	\$ 945,042	\$ 614,915	\$ 2,069,770	\$ 3,123,848	\$ 2,717,650
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,174,506	\$ 1,015,378	\$ 1,717,554	\$ 2,192,382	\$ 2,475,210
Overtime	-	-	5,358	-	-
Time-Limited	77,654	98,965	88,988	156,420	122,720
Supplies, Memberships, & Subscriptions	34,507	9,865	21,203	116,582	92,580
Repairs & Maintenance	950	678	1,442	2,414	2,220
Utilities & Phones	2,340	2,383	3,124	4,770	4,070
Contract Maintenance	1,711	953	1,192	2,810	2,810
Professional & Tech Svc	1,284	1,100	30,783	105,142	5,070
Conference, Education & Travel	17,173	6,945	16,447	101,414	57,470
Supplies & Services	31,592	24,573	71,357	185,457	77,490
Internal Service Charges	115,587	88,515	160,059	312,640	362,720
Non-professional services	510	392	487	800	400
Capital Equipment	-	281	58,404	6,265	8,000
Contributions to Other Governments	5,635	2,320	316,510	650,990	684,360
Total Expenditures	\$ 1,463,449	\$ 1,252,348	\$ 2,492,908	\$ 3,838,086	\$ 3,895,120
Contribution to / (use of) Fund Balance	\$ (518,407)	\$ (637,433)	\$ (423,138)	\$ (714,238)	\$ (1,177,470)

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
WIC:					
Administrative Associate	1	1	1	1	1
Division Director	1	1	1	1	1
Lactation Support Specialist II	1.25	1.25	1.25	1	1
Office Supervisor	2	2	2	2	2
Outreach Coordinator	-	-	-	1	-
Program Coordinator	1	1	1	1	1
Public Health Nutritionist I	1.75	-	0.5	0.5	-
Public Health Nutritionist II	2.75	2.25	4.25	4	3.75
Senior Lactation Support Specialist	0.5	-	0.5	0.75	0.75
Senior Wic Health Technician	1.5	1.5	1.5	1.5	1.25
Wic Clinic Director	2.75	2.75	2.75	2.75	2.75
Wic Health Technician I	4.75	4.25	4.75	4.75	5.25
Wic Health Technician II	4	4	4	4	3.5
Total WIC	24.25	21	24.5	25.25	23.25

Health Department Fund (230) Women, Infants, & Children (WIC)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Grants // Health W.I.C.	\$ 7,357,491	\$ 7,400,870	\$ 7,156,009	\$ 8,501,695	\$ 7,397,020
Fees // Health W.I.C.	47	33	68	-	-
Miscellaneous Revenue	-	-	117	-	-
Total Revenues	\$ 7,357,538	\$ 7,400,903	\$ 7,156,194	\$ 8,501,695	\$ 7,397,020
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,593,575	\$ 1,686,968	\$ 1,752,031	\$ 1,832,390	\$ 1,926,160
Time-Limited	79,587	70,329	69,448	89,430	83,920
Supplies, Memberships, & Subscriptions	12,300	16,614	7,032	8,700	8,270
Repairs & Maintenance	16,911	19,270	14,647	35,091	16,170
Utilities & Phones	12,067	11,505	11,259	15,485	11,560
Contract Maintenance	2,939	2,638	2,446	3,010	2,830
Professional & Tech Svc	1,655	1,349	2,984	2,540	1,340
Conference, Education & Travel	13,698	5,761	8,703	7,835	11,530
Supplies & Services	5,347,720	5,257,774	5,001,452	6,115,964	5,018,440
Internal Service Charges	180,813	275,318	277,599	385,680	316,380
Non-professional services	221	101	284	5,070	420
Capital Equipment	8,444	8,626	6,640	-	-
Total Expenditures	\$ 7,269,930	\$ 7,356,253	\$ 7,154,525	\$ 8,501,195	\$ 7,397,020
Contribution to / (use of) Fund Balance	\$ 87,608	\$ 44,650	\$ 1,669	\$ 500	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Foster Grandparents:					
Administrative Associate	1	1	1	1	1
Program Coordinator	1	1	1	1	1
Total Foster Grandparents	2	2	2	2	2

Health Department Fund (230) Foster Grandparents	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
FGP - State Title XX	\$ 249,354	\$ 267,979	\$ 249,299	\$ 313,869	\$ 364,170
Insurance Proceeds	555	-	-	-	-
Outside Donations	39,329	23,916	25,148	38,500	38,500
Transfers - Other Funds	56,706	76,814	89,796	-	115,090
Total Revenues	\$ 345,944	\$ 368,709	\$ 364,243	\$ 352,369	\$ 517,760
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 169,433	\$ 173,454	\$ 176,503	\$ 185,779	\$ 198,050
Time-Limited	13,877	14,299	16,128	20,100	57,330
Supplies, Memberships, & Subscriptions	7,989	4,845	6,681	12,225	16,950
Repairs & Maintenance	226	150	289	250	300
Utilities & Phones	214	219	177	300	400
Contract Maintenance	-	-	156	520	550
Professional & Tech Svc	5,326	277	163	1,620	1,500
Conference, Education & Travel	1,839	546	-	795	1,500
Supplies & Services	123,514	137,097	110,916	179,090	193,280
Insurance	403	508	472	550	500
Internal Service Charges	18,998	17,062	79,811	81,780	91,890
Non-professional services	3,800	3,498	3,837	3,830	3,800
Capital Equipment	326	1,080	-	-	-
Restricted Appropriations	-	-	-	15,030	-
Contributions to Other Governments	-	-	250	-	-
Total Expenditures	\$ 345,945	\$ 353,035	\$ 395,383	\$ 501,869	\$ 566,050
Contribution to / (use of) Fund Balance	\$ (1)	\$ 15,674	\$ (31,140)	\$ (149,500)	\$ (48,290)

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Senior Services:					
Administrative Associate	1	1	1	1	1
Program Coordinator	1	1	1	1	1
Total Environmental Health	2	2	2	2	2

Health Department Fund (230) Senior Companions	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Senior Comp - Non-Federal	\$ 171,803	\$ 237,740	\$ 276,395	\$ 280,752	\$ 359,560
Outside Donations	6,922	3,930	5,717	6,930	750
Budgeted Use Of Fund Balance	-	-	-	149,349	490
Transfers - Other Funds	85,767	85,808	110,905	-	144,280
Total Revenues	\$ 264,492	\$ 327,478	\$ 393,017	\$ 437,031	\$ 505,080
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 102,651	\$ 154,312	\$ 157,907	\$ 169,371	\$ 195,240
Time-Limited	9,303	12,215	13,638	31,089	30,100
Supplies, Memberships, & Subscriptions	36,882	22,342	49,141	57,973	78,690
Repairs & Maintenance	242	75	193	90	300
Utilities & Phones	-	2,668	14,237	1,478	-
Contract Maintenance	-	-	156	450	550
Professional & Tech Svc	4,287	400	981	768	1,000
Conference, Education & Travel	478	-	-	500	1,500
Supplies & Services	94,146	111,362	127,555	140,080	159,430
Insurance	445	520	557	560	600
Internal Service Charges	12,598	11,484	24,743	31,340	34,370
Non-professional services	3,300	3,085	3,300	3,332	3,300
Capital Equipment	163	9,016	360	-	-
Contributions to Other Governments	-	-	250	-	-
Total Expenditures	\$ 264,495	\$ 327,479	\$ 393,018	\$ 437,031	\$ 505,080
Contribution to / (use of) Fund Balance	\$ (3)	\$ (1)	\$ (1)	\$ -	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Mosquito Abatement:					
Mosquito Abatement Field Supervisor	1	1	1	1	1
Mosquito Abatement Manager	1	1	1	1	1
Senior Office Specialist	1	1	1	1	1
Total Mosquito Abatement	3	3	3	3	3

General Fund (100) Mosquito Abatement	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Mosquito Abatement Grants	\$ -	\$ 709	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 709	\$ -	\$ -	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 267,140	\$ 271,544	\$ 294,356	\$ 304,800	\$ 400,780
Time-Limited	133,731	126,372	112,021	158,330	139,490
Supplies, Memberships, & Subscriptions	739	780	931	1,320	1,260
Repairs & Maintenance	1,696	1,048	1,734	2,340	3,840
Utilities & Phones	885	1,017	863	1,090	930
Contract Maintenance	3,635	4,042	3,950	7,320	4,680
Professional & Tech Svc	76,065	49,949	73,621	95,518	68,520
Conference, Education & Travel	3,785	499	944	4,240	4,310
Supplies & Services	207,823	299,067	310,405	454,340	477,520
Internal Service Charges	190,125	166,353	196,492	196,840	276,920
Non-professional services	15,146	12,668	15,183	15,512	15,000
Capital Equipment	1,200	2,623	15,666	3,560	62,820
Total Expenditures	\$ 901,970	\$ 935,962	\$ 1,026,166	\$ 1,245,210	\$ 1,456,070
Contribution to / (Subsidized by) General Fund	\$ (901,970)	\$ (935,253)	\$ (1,026,166)	\$ (1,245,210)	\$ (1,456,070)

Grants Fund (248) Mosquito Abatement	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Provo River Delta Project Grant	\$ 3,000	\$ 3,644	\$ 4,150	\$ 4,150	\$ 4,150
Total Revenues	\$ 3,000	\$ 3,644	\$ 4,150	\$ 4,150	\$ 4,150
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 89	\$ (1)	\$ 130	\$ -	\$ -
Time-Limited	2,912	2,510	2,836	3,000	3,000
Supplies & Services	-	881	1,184	1,150	1,150
Non-professional services	-	253	-	-	-
Total Expenditures	\$ 3,001	\$ 3,643	\$ 4,150	\$ 4,150	\$ 4,150
Contribution to / (use of) Fund Balance	\$ (1)	\$ 1	\$ -	\$ -	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Substance Abuse:					
Administrative Associate	1	1	-	-	-
Case Manager	10	8	-	-	-
Certified Case Manager	3	2	-	-	-
Child Care Specialist	2	2	-	-	-
Client System Administrator	1	1	-	-	-
Clinical Therapist I	4	4	-	-	-
Clinical Therapist II	9	7	-	-	-
Compliance Technician	1	1	-	-	-
Contract Compliance Analyst	1	1	-	-	-
Counselor Aide	3	3	-	-	-
Deputy Director	3	2	-	-	-
Director	1	-	-	-	-
Lab Technician	1	1	-	-	-
Medical Billing Specialist	2	2	-	-	-
Nursing Services Coordinator	1	-	-	-	-
Peer Support Specialist	2	2	-	-	-
Program Assistant	6	6	-	-	-
Program Manager	6	4	-	-	-
Program Supervisor	3	3	-	-	-
Residential Administrative Associate	1	1	-	-	-
Senior Case Manager	7	6	-	-	-
Total Substance Abuse	68	57	-	-	-

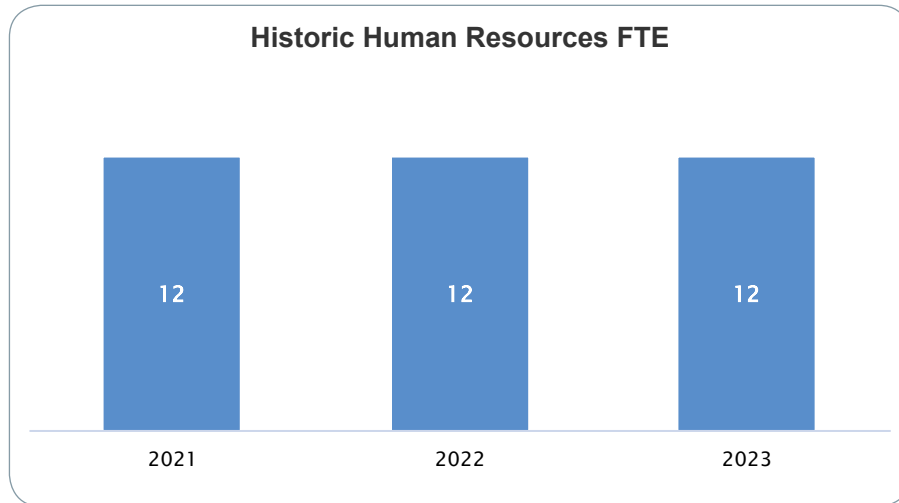
Health Department Fund (210) Substance Abuse	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Access To Recovery	\$ 6,034,396	\$ 3,282,937	\$ -	\$ -	\$ -
Drug Court Fees	2,984,530	1,767,030	-	-	-
Sale Of Fixed Assets	18,863	15,708	-	-	-
Outside Donations	16,709	-	-	-	-
Transfers - Other Funds	454,391	-	-	-	-
	-	-	-	777	-
Total Revenues	\$ 9,508,889	\$ 5,065,675	\$ -	\$ 777	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 5,516,594	\$ 2,941,875	\$ -	\$ -	\$ -
Overtime	21,066	11,071	-	-	-
Time-Limited	366,631	158,111	-	-	-
Supplies, Memberships, & Subscriptions	70,678	43,130	-	-	-
Repairs & Maintenance	79,995	23,516	-	-	-
Utilities & Phones	14,401	7,327	-	-	-
Contract Maintenance	4,499	1,469	-	-	-
Professional & Tech Svc	1,157,381	560,923	-	-	-
Conference, Education & Travel	100,911	36,977	-	-	-
Supplies & Services	499,760	229,692	-	-	-
Internal Service Charges	623,450	268,805	-	-	-
Non-professional services	5,862	1,916	-	-	-
Capital Equipment	37,343	229	-	-	-
Operating Transfers	-	707,805	-	-	-
Contributions to Other Governments	869,368	2,094,466	-	-	-
Total Expenditures	\$ 9,367,939	\$ 7,087,312	\$ -	\$ -	\$ -
Contribution to / (use of) Fund Balance	\$ 140,950	\$ (2,021,637)	\$ -	\$ 777	\$ -

* In 2021 Substance Abuse was moved to Wasatch Behavioral Health.



Human Resources



**FTE**

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Administrative Associate	1	1	1	-	-
Administrative Associate II	-	1	-	-	-
Associate Director	1	1	1	1	1
Benefits Analyst	1	1	1	1	1
Benefits And Engagement Manager	1	1	1	1	1
Compensation Analyst	-	-	-	-	1
Compensation Manager	1	1	1	1	1
Director	1	1	1	1	1
Human Resources Analyst	2	2	2	2	1
Office Administrator	-	-	-	1	1
Office Specialist	1	1	1	1	-
Office Specialist III	-	-	-	-	1
Payroll Administrator	-	1	1	1	1
Payroll Analyst	1	-	-	-	-
Talent Management Analyst	2	2	2	2	2
Total Human Resources	12	13	12	12	12

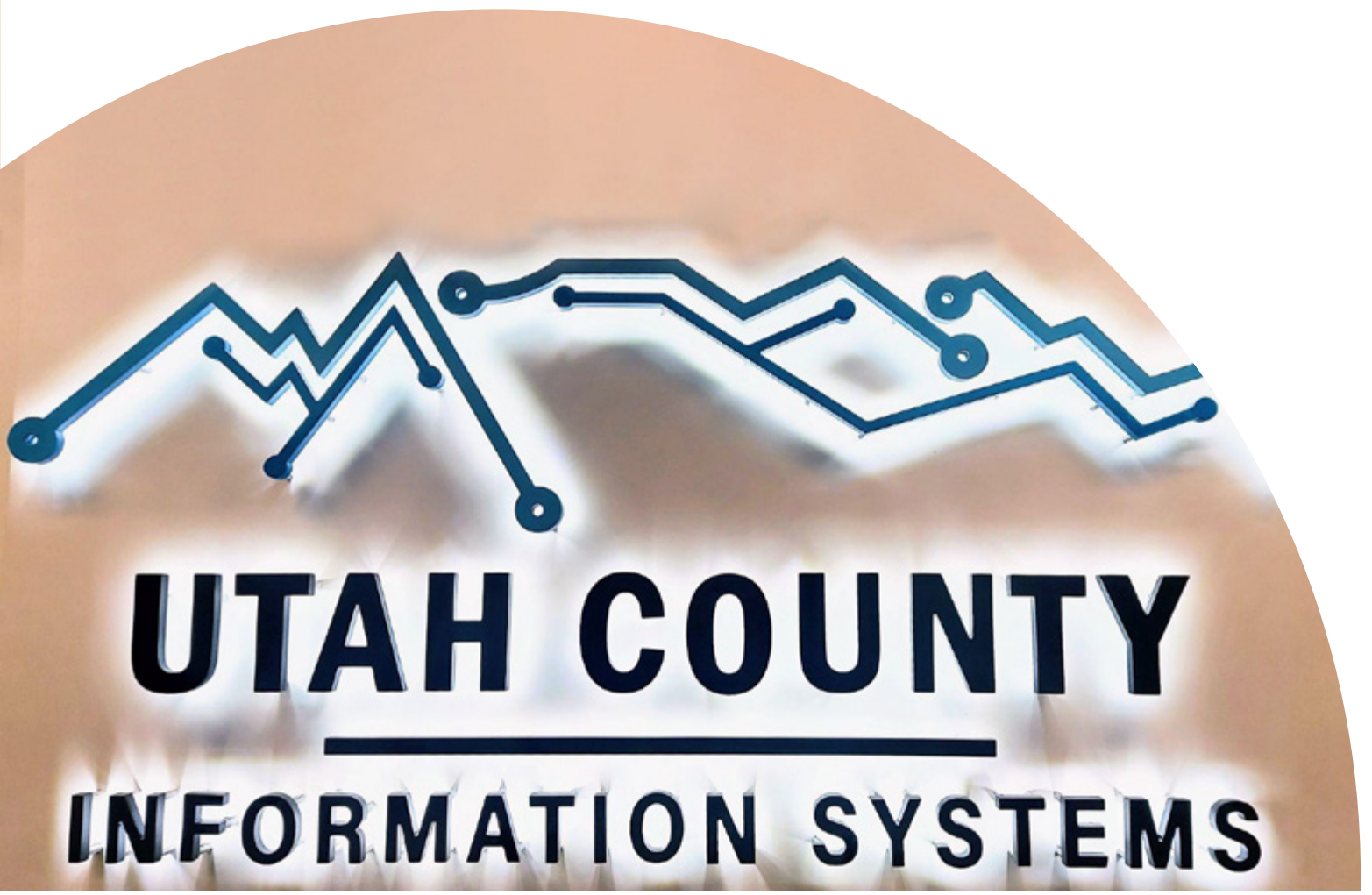
Administrative Services Fund (680) Human Resources	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Personnel Fees	\$ 216,305	\$ 216,864	\$ 275	\$ -	\$ -
Miscellaneous Revenue	-	-	5,933	-	-
Intragov - Admin Services	-	-	1,903,178	2,585,726	3,153,050
Total Revenues	\$ 216,305	\$ 216,864	\$ 1,909,386	\$ 2,585,726	\$ 3,153,050
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,172,755	\$ 1,227,010	\$ 1,108,556	\$ 1,353,346	\$ 1,644,440
Overtime	355	2,865	2,781	4,310	5,890
Time-Limited	7,608	-	3,388	27,420	31,500
Supplies, Memberships, & Subscriptions	8,509	8,792	8,697	12,335	32,190
Repairs & Maintenance	141	339	696	701	2,650
Utilities & Phones	1,300	1,300	1,310	1,300	2,720
Contract Maintenance	1,594	1,087	1,168	1,600	1,600
Professional & Tech Svc	20,622	10,504	11,892	142,400	163,900
Conference, Education & Travel	7,986	9,167	3,369	12,986	12,000
Supplies & Services	404,095	419,142	505,836	521,245	497,410
Internal Service Charges	264,611	198,008	260,547	548,575	753,150
Non-professional services	363	146	128	900	1,600
Capital Equipment	2,789	676	1,017	258	4,000
Depreciation	-	-	52	-	-
Total Expenditures	\$ 1,892,728	\$ 1,879,036	\$ 1,909,437	\$ 2,627,376	\$ 3,153,050
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ (1,676,423)	\$ (1,662,172)	\$ (51)	\$ (41,650)	\$ -

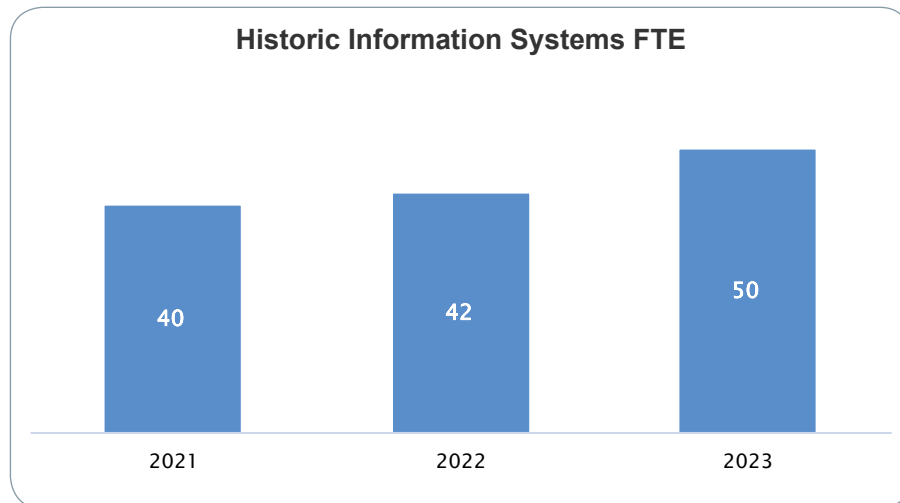
* In 2021 Human Resources moved from Fund 100 to Fund 680.



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Information Systems



**FTE**

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
IS Support:					
Administrative Associate	-	1	1	1	1
Computer Technician	4	4	4	4	4
Division Manager	1	1	1	1	1
It Procurement And Inventory Manager	-	-	-	1	1
Network Administrator	1	1	1	-	-
Office Automation Specialist	1	-	-	-	-
Systems Administrator	1	1	2	2	4
Total IS Support	8	8	9	9	11

Information Systems Fund (670) IS Support	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ -	\$ 4,830	\$ -	\$ -	\$ -
Outside Services	2,700	25,455	22,278	11,490	11,490
Interest Allocation	58,046	27,530	65,853	12,750	-
Intragov - Computer Lease	2,134,116	3,469,098	3,193,283	3,651,060	4,295,310
Total Revenues	\$ 2,194,862	\$ 3,526,913	\$ 3,281,414	\$ 3,675,300	\$ 4,306,800
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 938,577	\$ 735,204	\$ 750,927	\$ 1,328,002	\$ 1,315,310
Overtime	-	-	10	1,000	-
Supplies, Memberships, & Subscriptions	3,802	2,745	2,189	4,470	4,470
Repairs & Maintenance	18,640	47,642	29,403	26,638	18,000
Utilities & Phones	36,160	35,767	58,181	79,200	81,000
Contract Maintenance	37,090	32,140	53,847	147,739	165,190
Professional & Tech Svc	1,750	1,239	-	-	-
Conference, Education & Travel	3,524	3,344	4,473	19,300	25,000
Supplies & Services	381,492	404,642	470,860	933,339	957,430
Internal Service Charges	54,911	66,095	126,807	172,098	209,720
Non-professional services	-	47	93	5,200	5,200
Capital Equipment	417,712	690,130	433,841	701,229	536,000
Restricted Appropriations	-	-	-	188,117	1,061,870
Depreciation	139,342	177,927	237,857	222,000	290,000
Total Expenditures	\$ 2,033,000	\$ 2,196,922	\$ 2,168,488	\$ 3,828,332	\$ 4,669,190
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 161,880	\$ 349,890
Sale Of Fixed Assets	3,623	17,587	16,982	12,500	12,500
Non-Operating Funding	\$ 3,623	\$ 17,587	\$ 16,982	\$ 174,380	\$ 362,390
Total Cash Funding Requirements	\$ 165,485	\$ 1,347,578	\$ 1,129,908	\$ 21,348	\$ -

FTE – Programming

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
IS Programming:					
Director	1	1	1	1	1
Associate Director	1	1	1	1	1
Database Administration Supervisor	-	-	-	-	1
Database Administrator	-	1	1	1	2
Devops Engineer	-	-	-	1	1
Division Manager	1	1	1	1	1
Information Systems Manager	1	1	1	1	1
It Project Manager	-	-	-	-	2
Lead Integration Programmer	-	-	1	1	1
Office Administrator	-	-	-	-	1
Programmer I	-	-	1	1	-
Programmer II	3	4	6	6	6
Programmer III	5	5	8	9	11
Senior Programmer	-	2	2	2	2
Systems Analyst / Programmer III	4	-	-	-	-
IS Total Programming	16	16	23	25	31

Information Systems Fund (670) IS Programming	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Outside Services	\$ 144,484	\$ 93,634	\$ 53,856	\$ 66,810	\$ 59,050
Miscellaneous Revenue	-	3,994	1,881	-	-
Intragov - Computer Lease	1,524,112	1,312,365	2,088,204	4,151,574	5,702,260
Total Revenues	\$ 1,668,596	\$ 1,409,993	\$ 2,143,941	\$ 4,218,384	\$ 5,761,310
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,721,242	\$ 1,788,360	\$ 1,866,256	\$ 4,113,102	\$ 4,827,910
Overtime	63	-	-	-	-
Time-Limited	42,679	15,369	55,643	100,000	200,000
Supplies, Memberships, & Subscriptions	1,466	4,665	1,590	3,900	4,100
Repairs & Maintenance	440	1,448	649	1,500	1,500
Utilities & Phones	4,389	4,549	3,649	6,300	6,300
Conference, Education & Travel	6,852	9,749	23,432	35,440	47,750
Supplies & Services	26,004	21,007	31,752	56,640	62,710
Internal Service Charges	65,791	71,056	164,565	226,780	350,980
Non-professional services	80	80	265	1,000	1,130
Capital Equipment	5,884	24,574	4,870	11,570	10,000
Restricted Appropriations	-	-	-	-	248,930
Total Expenditures	\$ 1,874,890	\$ 1,940,857	\$ 2,152,671	\$ 4,556,232	\$ 5,761,310
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 316,500	\$ -
Non-Operating Funding	\$ -	\$ -	\$ -	\$ 316,500	\$ -
Total Cash Funding Requirements	\$ (206,294)	\$ (530,864)	\$ (8,730)	\$ (21,348)	\$ -

IT – General Fund

IT - Geographic Information Systems

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Geographic Info System:					
Gis Manager	1	1	1	1	1
Gis Programmer	3	3	3	4	4
Gis Systems Analyst	4	2	4	3	3
Total Geographic Info System	8	6	8	8	8

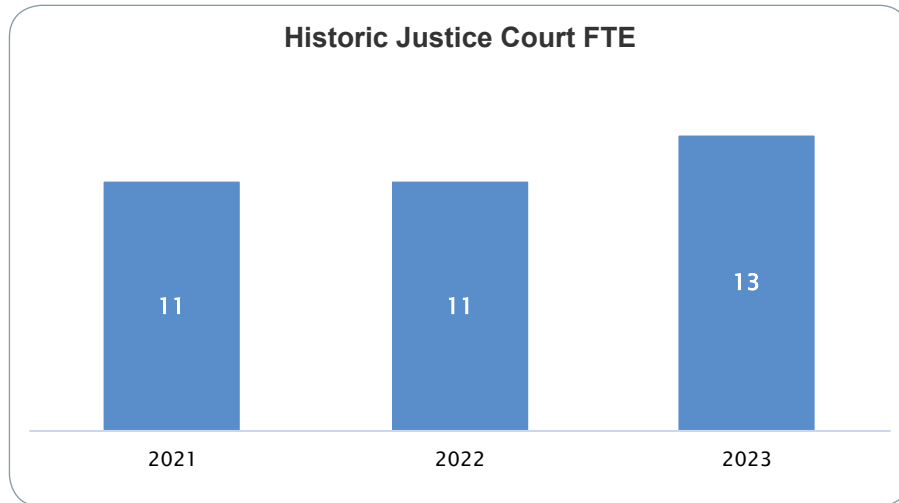
Administrative Services Fund (680) Geographic Information Systems (GIS)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Mapping Fees	\$ 575,341	\$ 555,405	\$ 1,316	\$ 5,000	\$ 1,000
Intragov - Admin Services	-	-	1,071,859	1,243,220	1,313,580
Total Revenues	\$ 575,341	\$ 555,405	\$ 1,073,175	\$ 1,248,220	\$ 1,314,580
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 842,460	\$ 859,644	\$ 901,399	\$ 1,097,010	\$ 1,097,700
Supplies, Memberships, & Subscriptions	2,714	2,903	2,181	3,582	3,600
Repairs & Maintenance	1,446	2,040	1,274	2,108	1,500
Utilities & Phones	782	1,342	998	1,040	1,040
Contract Maintenance	69	116	185	300	300
Conference, Education & Travel	10,628	4,551	10,176	22,881	26,080
Supplies & Services	94,782	106,649	98,994	112,783	117,340
Internal Service Charges	48,699	55,603	57,967	64,806	67,020
Non-professional services	73	73	-	200	-
Capital Equipment	8,439	7,118	-	-	-
Total Expenditures	\$ 1,010,092	\$ 1,040,039	\$ 1,073,174	\$ 1,304,710	\$ 1,314,580
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ (434,751)	\$ (484,634)	\$ 1	\$ (56,490)	\$ -

* In 2021 GIS was moved from Fund 100 to Fund 680.



Justice Court



**FTE**

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Justice Court Judge	2	2	2	2	2
Assistant Justice Court Administrator	1	1	1	1	1
Justice Court Administrator	1	1	1	1	1
Justice Court Clerk I	4	3	3	3	4
Justice Court Clerk II	4	2	2	2	3
Justice Court Clerk III	2	2	2	2	2
Total Justice Court FTE	14	11	11	11	13

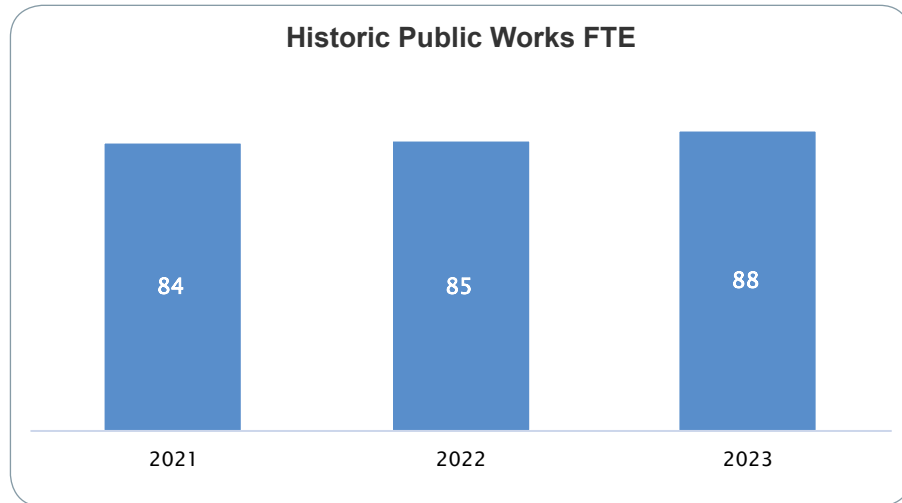
General Fund (100) Justice Court	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Justice Court Fees	\$ 32,844	\$ 37,365	\$ 32,929	\$ 33,000	\$ 33,000
Fines // County General	1,258,019	1,042,269	1,124,054	1,045,000	1,045,000
Total Revenues	\$ 1,290,863	\$ 1,079,634	\$ 1,156,983	\$ 1,078,000	\$ 1,078,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 983,822	\$ 975,921	\$ 897,692	\$ 1,180,918	\$ 957,190
Overtime	-	69	-	-	-
Supplies, Memberships, & Subscriptions	24,170	25,618	26,240	27,160	27,660
Repairs & Maintenance	3,099	2,716	1,158	3,300	3,100
Contract Maintenance	308	102	2,012	2,000	2,000
Professional & Tech Svc	3,950	3,110	12,437	29,950	84,830
Conference, Education & Travel	6,037	-	-	1,944	11,700
Supplies & Services	2,620	2,748	3,000	12,963	8,760
Internal Service Charges	224,788	159,490	258,476	285,313	327,690
Non-professional services	67	56	-	460	100
Capital Equipment	-	-	-	1,500	-
Total Expenditures	\$ 1,248,861	\$ 1,169,830	\$ 1,201,015	\$ 1,545,508	\$ 1,423,030
Contribution to / (Subsidized by) General Fund	\$ 42,002	\$ (90,196)	\$ (44,032)	\$ (467,508)	\$ (345,030)

Grants Fund (248) Justice Court	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Judicial Council Technology Grant	\$ -	\$ 1,000	\$ -	\$ 10,000	\$ 10,000
Total Revenues	\$ -	\$ 1,000	\$ -	\$ 10,000	\$ 10,000
Expenditures:					
Internal Service Charges	\$ -	\$ 1,000	\$ -	\$ 2,000	\$ -
Restricted Appropriations	-	-	-	8,000	10,000
Total Expenditures	\$ -	\$ 1,000	\$ -	\$ 10,000	\$ 10,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -



Public Works





FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Administration:					
Director	1	1	1	1	1
Accountant	-	-	-	-	1
Associate Director	1	1	1	1	1
Finance Manager	1	1	1	1	1
Senior Office Specialist	1	1	2	2	2
Total Administration	4	4	5	5	6

General Fund (100) Public Works - Administration	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
PW Charges For Services	\$ 11,989	\$ 36,662	\$ 16,881	\$ 28,000	\$ 35,000
Total Revenues	\$ 11,989	\$ 36,662	\$ 16,881	\$ 28,000	\$ 35,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 240,809	\$ 213,024	\$ 180,855	\$ 334,123	\$ 313,040
Overtime	-	-	-	8	-
Supplies, Memberships, & Subscriptions	3,047	3,219	3,333	3,108	6,370
Repairs & Maintenance	415	191	645	400	400
Utilities & Phones	1,917	2,665	3,418	2,850	2,850
Contract Maintenance	876	493	867	2,400	2,400
Conference, Education & Travel	8,344	1,317	6,169	8,778	11,550
Supplies & Services	2,018	2,362	6,836	5,534	7,690
Internal Service Charges	229,609	242,984	288,884	701,730	598,180
Non-professional services	37	47	-	50	-
Capital Equipment	-	8,344	-	400	600
Total Expenditures	\$ 487,072	\$ 474,646	\$ 491,007	\$ 1,059,381	\$ 943,080
Contribution to / (Subsidized by) General Fund	\$ (475,083)	\$ (437,984)	\$ (474,126)	\$ (1,031,381)	\$ (908,080)

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Engineering:					
Division Manager	1	1	1	1	1
Engineering Technician II	1	1	1	1	1
Engineering Technician Supervisor	1	1	1	1	1
Total Engineering	3	3	3	3	3

General Fund (100) Public Works - Engineering	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
PW/Engineering Fees	\$ 15,178	\$ 11,545	\$ 17,728	\$ 20,000	\$ 20,000
Total Revenues	\$ 15,178	\$ 11,545	\$ 17,728	\$ 20,000	\$ 20,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 141,958	\$ 161,623	\$ 163,471	\$ 343,103	\$ 496,550
Time-Limited	47	-	-	-	-
Supplies, Memberships, & Subscriptions	456	731	536	750	900
Repairs & Maintenance	103	124	59	150	150
Utilities & Phones	2,450	3,081	3,334	3,510	3,080
Contract Maintenance	430	406	521	600	750
Conference, Education & Travel	1,790	350	1,180	2,165	3,220
Supplies & Services	1,968	3,854	2,785	3,764	7,510
Internal Service Charges	75,202	42,804	61,922	58,030	101,950
Non-professional services	37	-	-	-	-
Capital Equipment	-	1,803	-	3	-
Contributions to Other Governments	1,500	-	-	-	-
Total Expenditures	\$ 225,941	\$ 214,776	\$ 233,808	\$ 412,075	\$ 614,110
Contribution to / (use of) Fund Balance	\$ (210,763)	\$ (203,231)	\$ (216,080)	\$ (392,075)	\$ (594,110)

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Parks:					
Division Manager	1	1	1	1	1
Parks Maintenance Specialist II	4	4	4	4	4
Parks Maintenance Specialist III	1	1	1	1	1
Parks Maintenance Supervisor	1	1	1	1	1
Total Parks	7	7	7	7	7

TRCC Fund (281) Public Works - Parks	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
PW/Parks Service Fees	\$ 164,647	\$ 156,782	\$ 190,627	\$ 147,150	\$ 160,500
Insurance Proceeds	204	9,812	-	-	-
Total Revenues	\$ 164,851	\$ 166,594	\$ 190,627	\$ 147,150	\$ 160,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 738,308	\$ 788,890	\$ 787,975	\$ 743,051	\$ 654,130
Overtime	76	2,115	2,832	2,000	2,000
Time-Limited	138,396	125,670	112,586	157,350	175,000
Supplies, Memberships, & Subscriptions	6,583	8,826	13,981	14,260	9,600
Repairs & Maintenance	55,859	57,920	70,062	67,774	82,800
Utilities & Phones	96,768	107,575	98,452	102,048	100,720
Contract Maintenance	51	38	186	650	650
Professional & Tech Svc	4,945	1,797	7,132	34,190	21,530
Conference, Education & Travel	1,570	795	3,866	5,400	6,200
Capitalized Improvements	52,363	25,662	94,981	713,318	252,000
Supplies & Services	17,985	62,928	12,107	15,474	19,580
Insurance	5,764	5,294	6,055	6,280	6,400
Internal Service Charges	120,361	184,341	262,809	290,200	348,760
Non-professional services	110	486	4,151	6,550	5,000
Capital Equipment	358,453	14,032	6,385	6,506	18,500
Contributions to Other Governments	652	42,964	66,242	-	-
Total Expenditures	\$ 1,598,244	\$ 1,429,333	\$ 1,549,802	\$ 2,165,051	\$ 1,702,870
Contribution to / (use of) Fund Balance	\$ (1,433,393)	\$ (1,262,739)	\$ (1,359,175)	\$ (2,017,901)	\$ (1,542,370)

Grants / Outside Projects (248) Public Works - Parks	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Parks Intergovernmental Rev	\$ 211,103	\$ -	\$ -	\$ 500,000	\$ 500,000
Total Revenues	\$ 211,103	\$ -	\$ -	\$ 500,000	\$ 500,000
Expenditures:					
Capitalized Improvements	\$ -	\$ -	\$ -	\$ 264,600	\$ -
Supplies & Services	-	-	-	400	-
Capital Equipment	211,103	-	-	-	-
Restricted Appropriations	-	-	-	235,000	500,000
Total Expenditures	\$ 211,103	\$ -	\$ -	\$ 500,000	\$ 500,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Roads:					
Division Manager	1	1	1	1	1
Engineering Technician I	1	1	1	1	1
Equipment Operator	1	1	1	1	1
Equipment Operator I	7	7	5	5	5
Equipment Operator II	4	3	6	6	6
Roads Supervisor	1	1	1	1	1
Weed Control Supervisor	1	1	1	1	1
Total Roads	16	15	16	16	16

Roads Fund (247) Public Works - Roads	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Federal Block Grants	\$ 3,279,370	\$ 3,430,370	\$ 4,353,872	\$ 6,300,000	\$ 6,350,000
"B" Road Charges For Services	141,487	55,245	-	-	-
Interest Allocation	130,706	720,950	126,711	24,900	30,500
Total Revenues	\$ 3,551,563	\$ 4,206,565	\$ 4,480,583	\$ 6,324,900	\$ 6,380,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,289,702	\$ 1,240,434	\$ 1,299,197	\$ 1,291,590	\$ 1,317,390
Overtime	4,621	3,961	3,413	5,176	5,000
Time-Limited	5,338	19	-	12,000	12,000
Supplies, Memberships, & Subscriptions	1,817	1,153	1,264	2,490	2,780
Repairs & Maintenance	13,716	2,011	2,503	4,680	4,680
Utilities & Phones	9,170	13,222	15,880	16,000	16,000
Contract Maintenance	189	74	214	700	700
Professional & Tech Svc	36,647	73,163	90,373	92,860	10,400
Conference, Education & Travel	2,655	1,712	2,663	7,000	11,000
Capitalized Improvements	264,433	625,450	86,184	379,000	546,880
Supplies & Services	755,791	1,000,446	1,028,722	1,202,447	1,605,810
Internal Service Charges	1,156,261	1,162,940	1,851,895	1,529,497	2,725,040
Non-professional services	28,264	25,519	75,467	118,200	56,300
Capital Equipment	1,998	30,667	3,577	32,676	8,620
Operating Transfers	-	11,779	-	-	-
Restricted Appropriations	-	-	-	1,497,095	61,500
Contributions to Other Governments	5,300	29,210	29,210	146,665	35,300
Total Expenditures	\$ 3,575,902	\$ 4,221,760	\$ 4,490,562	\$ 6,338,076	\$ 6,419,400
Contribution to / (use of) Fund Balance	\$ (24,339)	\$ (15,195)	\$ (9,979)	\$ (13,176)	\$ (38,900)

Roads Fund (248) Public Works - Roads	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 1,036,802	\$ 8,771,727	\$ 863,066	\$ 7,751,620	\$ 8,756,720
Charges For Services	146,436	75,467	390,691	965,000	1,295,000
Total Revenues	\$ 1,183,238	\$ 8,847,194	\$ 1,253,757	\$ 8,716,620	\$ 10,051,720
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 145,451	\$ 144,928	\$ 172,857	\$ 391,200	\$ 116,720
Overtime	5,372	90	883	10,801	-
Time-Limited	-	-	513	557	-
Supplies, Memberships, & Subscriptions	6,628	-	6,378	7,800	7,500
Repairs & Maintenance	11,471	7,788	9,136	43,203	-
Utilities & Phones	24	-	-	-	-
Professional & Tech Svc	152,000	1,800,883	637,578	1,767,448	1,000,000
Conference, Education & Travel	-	-	-	7,500	7,500
Capitalized Improvements	592,855	5,913,059	320,437	223,539	-
Supplies & Services	93,002	90,015	64,293	241,145	60,000
Internal Service Charges	5,296	744	1,897	18,082	-
Non-professional services	169,553	95,647	39,785	250,356	25,000
Capital Equipment	1,587	12,598	-	30,000	-
Restricted Appropriations	-	-	-	5,724,989	8,835,000
Contributions to Other Governments	-	781,443	-	-	-
Total Expenditures	\$ 1,183,239	\$ 8,847,195	\$ 1,253,757	\$ 8,716,620	\$ 10,051,720
Contribution to / (use of) Fund Balance	\$ (1)	\$ (1)	\$ -	\$ -	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Property Management:					
Carpenter	1	1	1	1	1
Carpentry Supervisor	1	1	1	1	1
Custodial Services Coordinator	1	1	1	1	1
Custodian	4	4	4	4	4
Division Manager	1	1	1	1	1
Electrician	3	2	2	2	2
Facilities Maintenance Specialist	6	3	5	5	5
Hvac Mechanic	1	1	1	1	1
Landscape Maintenance Specialist II	3	3	3	3	2
Landscape Maintenance Specialist III	-	-	-	-	3
Landscape Supervisor	1	1	1	1	1
Lock And Door Specialist	1	1	1	1	1
Maintenance Supervisor	2	2	2	2	2
Plumber	-	2	2	2	2
Security Electronics Specialist I	1	1	1	1	1
Security Electronics Specialist II	1	1	1	1	1
Total Property Management	27	25	27	27	29

Property Management Fund (630) Public Works - Building Maintenance	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Special Services	\$ 618,241	\$ 568,563	\$ 614,885	\$ 529,150	\$ 648,480
Interest Allocation	72,645	32,616	48,644	16,000	37,350
Intragov - Building Leases	5,818,450	7,006,539	6,528,371	36,707,303	33,515,800
Total Revenues	\$ 6,509,336	\$ 7,607,718	\$ 7,191,900	\$ 37,252,453	\$ 34,201,630
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,385,426	\$ 2,218,175	\$ 2,048,002	\$ 2,735,594	\$ 3,183,090
Overtime	12,017	9,428	14,084	9,500	24,400
Time-Limited	8,865	13,208	9,429	27,700	56,200
Supplies, Memberships, & Subscriptions	1,225	1,409	692	2,150	2,340
Repairs & Maintenance	1,172,133	1,323,433	1,290,710	1,526,749	1,824,360
Utilities & Phones	1,020,014	1,009,160	1,003,882	1,066,895	1,051,500
Contract Maintenance	21,694	21,688	21,749	22,600	23,200
Professional & Tech Svc	10,605	18,101	80,183	74,055	19,870
Conference, Education & Travel	3,420	2,659	9,403	8,528	20,600
Supplies & Services	22,084	23,553	97,448	172,760	580,110
Insurance	307,122	309,815	310,950	322,294	324,000
Internal Service Charges	298,525	278,282	612,708	716,060	931,940
Non-professional services	244,036	243,965	244,387	244,940	258,860
Capital Equipment	134,634	534,876	102,268	13,684,831	305,700
Building Improvements	298,128	149,283	1,488	398,798	28,100
Restricted Appropriations	-	-	-	16,270,839	25,156,400
Depreciation	113,819	133,170	255,956	1,500	250,000
Total Expenditures	\$ 6,053,747	\$ 6,290,205	\$ 6,103,339	\$ 37,285,793	\$ 34,040,670
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 496,210	\$ 308,170
Sale Of Fixed Assets	19,202	35,948	29,003	36,000	29,000
391<->Xfer To Rev Debt Serv Fd	(362,211)	(396,403)	(452,289)	(498,870)	(498,130)
Total Non-Operating Funding	\$ (343,009)	\$ (360,455)	\$ (423,286)	\$ 33,340	\$ (160,960)
Total Cash Funding Requirements	\$ 112,580	\$ 957,058	\$ 665,275	\$ -	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Fleet Services:					
Division Manager	1	1	1	1	1
Fleet Services Supervisor	1	1	1	1	1
Lead Mechanic	-	-	-	-	1
Mechanic II	6	6	5	6	4
Mechanic III	1	1	1	1	2
Warehouse Administrator	1	-	1	1	1
Total Fleet Services	10	9	9	10	10

Fleet Services Fund (610) Public Works - Motor Pool	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Intragov - Motor Pool Leases	\$ 5,248,978	\$ 6,683,653	\$ 6,999,707	\$ 9,579,438	\$ 12,840,610
Outside Other Charges	98,755	62,341	81,246	63,000	90,000
Miscellaneous Revenue	243,721	191,246	215,424	279,350	339,000
Outside Donations - Motor Pool	-	31,030	14,340	-	-
Total Revenues	\$ 5,591,454	\$ 6,968,270	\$ 7,310,717	\$ 9,921,788	\$ 13,269,610

Expenditures:

Salaries & Benefits:

Permanent Salaries and Benefits	\$ 919,086	\$ 935,669	\$ 810,626	\$ 1,111,468	\$ 1,140,130
Overtime	-	108	-	-	-
Supplies, Memberships, & Subscriptions	395	434	537	2,150	2,950
Repairs & Maintenance	1,292,586	1,180,555	1,585,959	2,105,267	2,824,530
Utilities & Phones	3,572	5,016	5,337	5,500	5,500
Contract Maintenance	14	12	230	400	400
Professional & Tech Svc	3,251	5,912	5,848	5,150	4,800
Conference, Education & Travel	7,614	445	5,077	10,676	11,500
Supplies & Services	51,979	67,905	142,985	64,462	60,120
Insurance	154,906	157,364	153,948	186,705	200,000
Internal Service Charges	150,633	104,568	252,227	438,534	551,790
Non-professional services	12,557	10,363	17,351	15,530	19,900
Capital Equipment	350,387	456,997	146,909	6,186,731	6,810,650
Restricted Appropriations	-	-	-	1,915,595	2,194,590
Depreciation	2,871,908	3,468,466	3,723,005	2,585,090	3,538,480
Total Expenditures	\$ 5,818,888	\$ 6,393,814	\$ 6,850,039	\$ 14,633,258	\$ 17,365,340

Non-Operating Funding:

Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 3,211,470	\$ 3,409,230
Sale Of Fixed Assets	1,106,500	1,115,592	651,950	1,500,000	686,500
Total Non-Operating Funding	\$ 1,106,500	\$ 1,115,592	\$ 651,950	\$ 4,711,470	\$ 4,095,730
Total Cash Funding Requirements	\$ 879,066	\$ 1,690,048	\$ 1,112,628	\$ -	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Telecommunications:					
Division Manager	1	1	1	1	1
Telecommunications Specialist I	1	1	1	1	1
Total Telecommunications	2	2	2	2	2

Telecommunication Fund (640) Public Works - Telephone	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Intragov - Phone Leases	\$ 550,595	\$ 641,998	\$ 536,814	\$ 632,751	\$ 2,338,660
Outside Other Charges	66,491	54,998	52,348	49,000	54,220
Insurance Proceeds	29,711	26,491	3,727	1,311,020	2,500
Total Revenues	\$ 646,797	\$ 723,487	\$ 592,889	\$ 1,992,771	\$ 2,395,380
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 307,380	\$ 314,262	\$ 253,883	\$ 296,561	\$ 317,050
Overtime	9,222	9,577	6,173	6,000	7,000
Time-Limited	-	8,959	-	-	-
Supplies, Memberships, & Subscriptions	444	462	31	510	510
Repairs & Maintenance	6,880	8,443	7,874	10,730	9,500
Utilities & Phones	122,332	124,937	110,249	124,750	112,340
Contract Maintenance	80,092	27,237	73	200	200
Professional & Tech Svc	-	2,524	-	605	1,000
Conference, Education & Travel	-	-	1,611	14,440	20,000
Supplies & Services	22,731	8,741	4,247	7,984	8,500
Internal Service Charges	46,412	135,524	116,266	126,090	182,370
Non-professional services	2,067	3,561	2,704	12,298	15,000
Capital Equipment	6,953	(4,002)	8,758	1,418,519	2,000
Restricted Appropriations	-	-	-	10,584	1,616,200
Depreciation	89,529	121,412	139,406	100,000	139,730
Total Expenditures	\$ 694,042	\$ 761,637	\$ 651,275	\$ 2,129,271	\$ 2,431,400
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 136,500	\$ 36,020
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ 136,500	\$ 36,020
Total Cash Funding Requirements	\$ (47,245)	\$ (38,150)	\$ (58,386)	\$ -	\$ -

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Radio Communication:					
Telecommunications Specialist II	1	1	1	1	1
Total Radio Communication	1	1	1	1	1

Radio Fund (650) Public Works - Radio	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Intragov - Radio Leases	\$ 530,278	\$ 851,873	\$ 1,012,275	\$ 1,179,481	\$ 1,332,560
Outside Radio & Pager Leases	38,701	45,294	47,971	45,500	45,500
Interest Allocation	20,999	32,299	24,744	8,590	4,700
Total Revenues	\$ 589,978	\$ 929,466	\$ 1,084,990	\$ 1,233,571	\$ 1,382,760
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 56,943	\$ 67,835	\$ 88,996	\$ 174,421	\$ 182,110
Overtime	4,468	1,084	3,921	8,000	4,000
Supplies, Memberships, & Subscriptions	143	584	8	730	280
Repairs & Maintenance	23,871	33,418	54,998	52,104	23,000
Utilities & Phones	16,011	17,272	17,636	21,880	20,500
Contract Maintenance	53	12	63	250	250
Professional & Tech Svc	-	3,475	-	2,070	2,070
Conference, Education & Travel	-	-	3,515	7,500	17,000
Supplies & Services	22,019	14,932	7,049	149,984	172,030
Internal Service Charges	112,359	47,476	61,218	75,550	106,890
Capital Equipment	413,361	176,730	364,827	554,739	458,500
Restricted Appropriations	-	-	-	124,253	359,100
Depreciation	73,885	57,716	42,054	99,290	50,000
Total Expenditures	\$ 723,113	\$ 420,534	\$ 644,285	\$ 1,270,771	\$ 1,395,730
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 30,200	\$ 12,970
Sale Of Fixed Assets	8,502	-	-	7,000	-
Total Non-Operating Funding	\$ 8,502	\$ -	\$ -	\$ 37,200	\$ 12,970
Total Cash Funding Requirements	\$ (124,633)	\$ 508,932	\$ 440,705	\$ -	\$ -

Fire Marshal – Special Service Area 7 FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
County Fire Marshal	1	1	1	1	1
Fire Inspector	1	1	1	1	1
Total FTE	2	2	2	2	2

Special Service Area #7 Fund (242) Fire Marshal	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Property Tax	\$ 576,904	\$ 516,136	\$ 536,758	\$ 537,870	\$ 521,000
Hazmat Permits	18,040	24,933	32,458	24,000	20,700
Inspection Fees	27,695	34,579	38,124	33,700	30,500
Sale Of Fixed Assets	46,983	22,928	9,801	-	-
Transfers - Other Funds	224,000	208,000	224,000	184,270	192,480
Total Revenues	\$ 893,622	\$ 806,576	\$ 841,141	\$ 779,840	\$ 764,680
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 190,583	\$ 197,346	\$ 201,691	\$ 204,580	\$ 220,000
Overtime	895	932	906	1,570	1,810
Time-Limited	31,882	37,277	25,862	23,630	45,800
Supplies, Memberships, & Subscriptions	3,424	1,564	1,522	3,976	4,350
Repairs & Maintenance	1,160	-	45	420	920
Utilities & Phones	-	481	481	1,000	1,000
Contract Maintenance	-	-	110	175	400
Professional & Tech Svc	2,408	-	-	-	-
Conference, Education & Travel	3,982	1,621	60	7,100	7,100
Supplies & Services	6,034	5,489	6,863	6,188	8,030
Internal Service Charges	47,189	69,970	75,230	97,780	105,080
Non-professional services	-	-	56	60	-
Capital Equipment	1,738	375	-	1,269	-
Restricted Appropriations	-	-	-	60,340	62,300
Contributions to Other Governments	539,139	568,614	584,195	673,912	700,000
Total Expenditures	\$ 828,434	\$ 883,669	\$ 897,021	\$ 1,082,000	\$ 1,156,790
Contribution to / (use of) Fund Balance	\$ 65,188	\$ (77,093)	\$ (55,880)	\$ (302,160)	\$ (392,110)

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Administration:					
Administrative Associate	1	1	1	1	1
Engineering Technician II	1	1	1	1	1
Total Administration	2	2	2	2	2
Building Inspection:					
Building Inspector	1	1	1	1	1
Building Official	1	1	1	1	1
Permit Technician	1	1	1	1	1
Total Building Inspection	3	3	3	3	3
Planning/Business License:					
Associate Director	1	1	1	1	1
Planner I	-	1	1	1	1
Planner II	3	2	2	2	2
Planning Supervisor	-	-	1	1	1
Total Planning	4	4	5	5	5
Total Community Development FTE	9	9	10	10	10

Special Service Area #8 Fund (243) Community Development	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Property Tax	\$ 516,397	\$ 470,464	\$ 469,750	\$ 507,840	\$ 508,000
Building Permits	137,784	294,868	362,379	234,500	232,300
Federal Payment In Lieu	208,703	175,908	183,109	150,000	175,000
1% Surcharge - Due County 20%	53,440	92,100	112,690	76,440	75,950
Forfeited Bonds	28,485	40,081	46,110	35,080	33,900
Interest Allocation	48,773	59,322	9,643	-	-
Transfers - Other Funds	795,422	-	-	-	-
Budgeted Use Of Fund Balance	-	-	-	437,290	407,290
Sale Of Fixed Assets	-	17,600	-	-	-
Total Revenues	\$ 1,789,004	\$ 1,150,343	\$ 1,183,681	\$ 1,441,150	\$ 1,432,440
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 892,900	\$ 905,545	\$ 976,788	\$ 1,024,900	\$ 1,039,060
Time-Limited	13,605	13,378	13,089	18,200	20,800
Supplies, Memberships, & Subscriptions	7,520	6,674	8,462	15,248	14,830
Repairs & Maintenance	1,785	718	1,291	1,500	1,510
Utilities & Phones	2,198	2,695	2,860	5,160	4,110
Contract Maintenance	384	286	1,332	800	1,000
Professional & Tech Svc	1,096	-	6,687	15,000	15,000
Conference, Education & Travel	7,890	3,439	4,339	10,780	11,760
Supplies & Services	9,948	15,227	13,794	17,452	18,840
Internal Service Charges	80,462	118,369	181,968	229,520	247,830
Non-professional services	1,954	1,891	2,134	3,119	3,000
Capital Equipment	2,108	8,152	254	401	-
Operating Transfers	795,422	9,599	-	-	-
Restricted Appropriations	-	-	-	99,070	54,700
Total Expenditures	\$ 1,817,272	\$ 1,085,973	\$ 1,212,998	\$ 1,441,150	\$ 1,432,440
Contribution to / (use of) Fund Balance	\$ (28,268)	\$ 64,370	\$ (29,317)	\$ -	\$ -

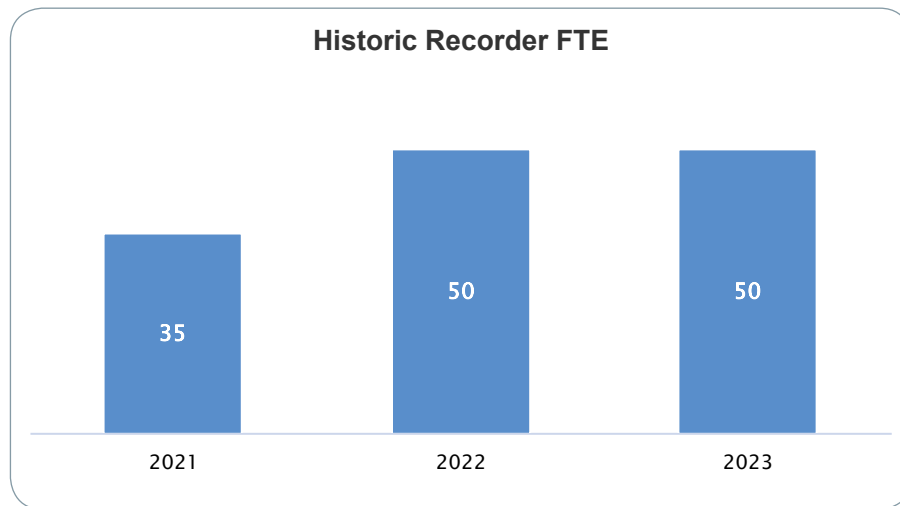
* Note: Community Development moved from the General Fund (100) to Service Area 8 Fund (248) in 2021.

Recorder



Year	Number of Documents	Fees Collected
2018	122,895	\$2,263,355
2019	139,988	\$4,676,259
2020	210,719	\$8,404,403
2021	215,196	\$8,574,330

*2019 Utah State Legislature passed statewide standard fee schedule



FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Administrative Cadastral Analyst	1	1	1	1	1
Administrative Supervisor	2	2	2	2	2
Associate County Recorder	1	1	1	1	1
Cadastral Mapper	-	-	2	1	1
Cadastral Mapper I	1	1	1	4	4
Cadastral Mapper II	5	4	5	8	8
Cadastral Mapper III	3	2	3	4	4
Cadastral Mapping Supervisor	1	1	1	1	1
Coordinating Manager	-	-	-	1	1
County Recorder	1	1	1	1	1
Customer Service Associate II	1	1	1	3	3
Customer Service Associate III	2	2	2	2	2
Gis	1	1	1	1	1
Office Coordinator	-	-	1	-	-
Programmer III	-	-	-	1	1
Quality Control Analyst	1	2	2	2	2
Recording Associate	-	-	2	2	2
Recording Associate I	-	-	-	3	3
Recording Associate II	2.75	2	3	5	5
Recording Associate III	5	5.75	6	7	7
Total Justice Court FTE	27.75	26.75	35	50	50

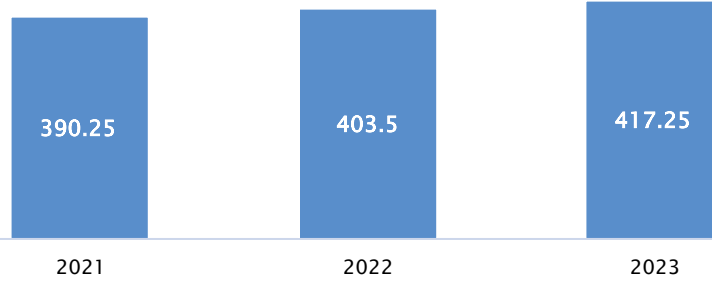
Assessing & Collecting Fund (290) Recorder	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Recorder Fees	\$ 4,688,783	\$ 8,411,638	\$ 8,578,328	\$ 8,397,950	\$ 5,073,840
Total Revenues	\$ 4,688,783	\$ 8,411,638	\$ 8,578,328	\$ 8,397,950	\$ 5,073,840
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,127,865	\$ 2,214,976	\$ 2,642,499	\$ 3,921,453	\$ 3,913,720
Overtime	6,873	-	8,490	70,000	40,000
Supplies, Memberships, & Subscriptions	5,904	7,165	8,960	17,950	17,950
Repairs & Maintenance	2,858	2,292	2,621	2,699	5,200
Utilities & Phones	-	-	-	400	2,000
Contract Maintenance	1,909	1,651	2,348	3,520	10,530
Conference, Education & Travel	3,955	3,415	5,327	51,350	60,250
Supplies & Services	29,660	42,450	42,025	207,276	217,810
Internal Service Charges	220,469	257,184	422,818	1,682,823	1,801,020
Non-professional services	238	100	1,093	5,400	-
Capital Equipment	609	2,317	7,960	72,707	82,480
Total Expenditures	\$ 2,400,340	\$ 2,531,550	\$ 3,144,141	\$ 6,035,578	\$ 6,150,960
Contribution to / (use of) Fund Balance	\$ 2,288,443	\$ 5,880,088	\$ 5,434,187	\$ 2,362,372	\$ (1,077,120)



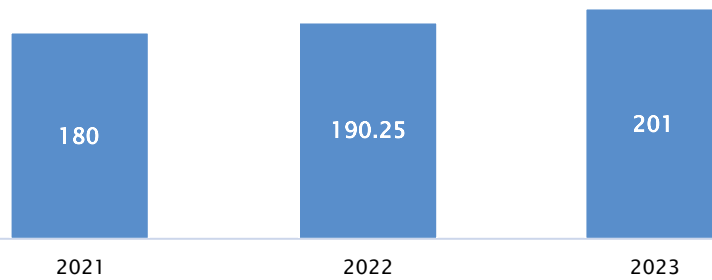
Sheriff's Department



Historic Sheriff's Department FTE



Historic Enforcement FTE



Sheriff Department – Sheriff Administration FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
County Sheriff	1	1	1	1	1
Chief Deputy	1	1	1	1	1
Under Sheriff	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Total Sheriff Administration FTE	4	4	4	4	4

General Fund (100) Sheriff - Administration	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SO/Sheriff Fees Unclassified	\$ 75,496	\$ 9,623,498	\$ 78,865	\$ 75,800	\$ 75,800
Outside Donations	1,000	1,000	1,000	1,000	1,000
Total Revenues	\$ 76,496	\$ 9,624,498	\$ 79,865	\$ 76,800	\$ 76,800
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,209,117	\$ 643,054	\$ 660,379	\$ 761,391	\$ 778,710
Overtime	154	99	209	1,000	8,500
Supplies, Memberships, & Subscriptions	62,005	60,820	62,787	68,655	68,560
Repairs & Maintenance	943	2,237	1,610	1,200	2,000
Utilities & Phones	3,151	3,090	3,709	3,710	3,710
Professional & Tech Svc	395	-	-	1,000	1,000
Conference, Education & Travel	11,037	5,173	13,103	15,000	17,500
Supplies & Services	179,746	219,796	231,915	185,874	186,240
Internal Service Charges	433,893	542,295	639,220	781,186	837,230
Non-professional services	13,080	13,080	13,080	13,492	13,080
Capital Equipment	7,758	9,715	6,406	5,970	5,000
Contributions to Other Governments	-	150	23,786	-	-
Total Expenditures	\$ 2,921,279	\$ 1,499,509	\$ 1,656,204	\$ 1,838,478	\$ 1,921,530
Contribution to / (Subsidized by) General Fund	\$ (2,844,783)	\$ 8,124,989	\$ (1,576,339)	\$ (1,761,678)	\$ (1,844,730)

Grants / Outside Projects (248) Sheriff - Administration	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
FGP - Federal Grant Allocation	\$ -	\$ 7,527	\$ 22,086	\$ -	\$ -
Outside Donations	294	-	-	1,000	1,000
Total Revenues	\$ 294	\$ 7,527	\$ 22,086	\$ 1,000	\$ 1,000
Expenditures:					
Repairs & Maintenance	\$ -	\$ 396	\$ -	\$ -	\$ -
Supplies & Services	294	-	-	1,000	1,000
Internal Service Charges	-	-	7,698	-	-
Capital Equipment	-	7,131	14,388	-	-
Total Expenditures	\$ 294	\$ 7,527	\$ 22,086	\$ 1,000	\$ 1,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Sheriff Department – Patrol FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Deputy Sheriff I	1	1	1	1	1
Deputy Sheriff II	26	24	27	28	28
Lieutenant	2	2	3	3	3
Office Coordinator	1	1	1	1	1
Senior Office Specialist	1	1	1	1	1
Sergeant	6	6	5	5	6
Total Patrol FTE	37	35	38	39	40

General Fund (100) Sheriff - Patrol	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SO/Witness Fees	\$ 3,168	\$ 2,939	\$ (1,461)	\$ 3,200	\$ 3,200
Miscellaneous Revenue	-	19,586	-	-	-
Total Revenues	\$ 3,168	\$ 22,525	\$ (1,461)	\$ 3,200	\$ 3,200
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 4,253,150	\$ 4,514,131	\$ 4,638,558	\$ 5,763,247	\$ 5,812,940
Overtime	222,576	199,064	237,677	172,380	358,340
Time-Limited	45,080	35,608	26,204	40,000	28,700
Supplies, Memberships, & Subscriptions	6,610	8,167	6,780	11,440	12,140
Repairs & Maintenance	43,964	44,862	72,420	80,098	105,290
Utilities & Phones	37,406	37,811	39,999	39,000	39,000
Contract Maintenance	1,646	1,199	1,402	2,501	2,510
Professional & Tech Svc	6,276	6,979	6,343	12,392	13,000
Conference, Education & Travel	20,822	9,083	42,851	60,150	67,250
Supplies & Services	49,694	45,262	62,706	49,788	46,930
Internal Service Charges	1,292,940	1,551,703	1,853,214	2,230,752	3,564,610
Non-professional services	177	368	42	750	1,300
Capital Equipment	114,254	62,117	132,036	65,652	128,390
Total Expenditures	\$ 6,094,595	\$ 6,516,354	\$ 7,120,232	\$ 8,528,150	\$ 10,180,400
Contribution to / (Subsidized by) General Fund	\$ (6,091,427)	\$ (6,493,829)	\$ (7,121,693)	\$ (8,524,950)	\$ (10,177,200)

Grants / Outside Projects (248) Sheriff - Patrol	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SO/Seat Belt Overtime	\$ 118,907	\$ 97,880	\$ 113,660	\$ 633,973	\$ 658,980
SO/Serv Ctr Forest Service	69,181	36,844	88,450	94,000	94,000
Outside Donations	-	10,000	-	35,000	-
Total Revenues	\$ 188,088	\$ 144,724	\$ 202,110	\$ 762,973	\$ 752,980
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 28,496	\$ 33,576	\$ 38,409	\$ 11,952	\$ 11,550
Overtime	133,337	81,940	109,469	260,603	273,520
Supplies, Memberships, & Subscriptions	-	26	-	-	-
Repairs & Maintenance	1,433	500	50	3,000	3,000
Professional & Tech Svc	-	-	-	10,409	10,410
Supplies & Services	9,943	7,057	6,643	13,000	14,000
Internal Service Charges	-	-	10,000	45,000	10,000
Non-professional services	9,158	1,232	-	-	-
Capital Equipment	5,722	20,391	12,977	15,445	1,930
Restricted Appropriations	-	-	-	403,564	428,570
Total Expenditures	\$ 188,089	\$ 144,722	\$ 177,548	\$ 762,973	\$ 752,980
Contribution to / (use of) Fund Balance	\$ (1)	\$ 2	\$ 24,562	\$ -	\$ -

Sheriff Department – Investigations FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Deputy Sheriff II	4	4	4	5	5
Evidence And Crime Lab Supervisor	1	-	-	-	-
Field Commander	1	-	-	-	-
Lieutenant	1	1	1	1	1
Senior Office Specialist	1	1	1	1	1
Sergeant	1	1	1	1	1
Total Investigations FTE	9	7	7	8	8

General Fund (100) Sheriff - Investigations	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SO/UTA Evidence Storage	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Revenues	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,898,242	\$ 1,129,285	\$ 988,440	\$ 872,540	\$ 1,174,890
Overtime	41,607	7,194	12,526	-	85,530
Supplies, Memberships, & Subscriptions	9,101	7,105	5,679	8,935	10,250
Repairs & Maintenance	4,863	9,529	3,753	21,458	24,130
Utilities & Phones	18,126	18,393	18,938	18,960	18,960
Contract Maintenance	13,571	17,841	7,505	8,991	40,560
Professional & Tech Svc	4,167	300	3,141	2,154	3,680
Conference, Education & Travel	31,704	17,662	53,585	54,780	43,930
Supplies & Services	33,830	49,957	31,409	38,576	37,020
Internal Service Charges	480,652	469,698	779,678	795,121	1,013,230
Non-professional services	1,999	2,019	1,175	2,329	2,150
Capital Equipment	14,844	88,473	21,070	29,641	7,420
Total Expenditures	\$ 2,552,706	\$ 1,817,456	\$ 1,926,899	\$ 1,853,485	\$ 2,461,750
Contribution to / (Subsidized by) General Fund	\$ (2,549,706)	\$ (1,814,456)	\$ (1,923,899)	\$ (1,850,485)	\$ (2,458,750)

Grants / Outside Projects (248) Sheriff - Investigations	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SO/Major Crime Reimbursement	\$ 63,239	\$ 49,656	\$ 57,035	\$ 85,000	\$ 85,000
Outside Donations	-	10,231	-	-	-
Total Revenues	\$ 63,239	\$ 59,887	\$ 57,035	\$ 85,000	\$ 85,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 618	\$ -	\$ -	\$ -	\$ -
Overtime	62,621	49,656	57,393	85,000	85,000
Supplies & Services	-	2,242	1,631	-	-
Capital Equipment	-	7,989	-	-	-
Total Expenditures	\$ 63,239	\$ 59,887	\$ 59,024	\$ 85,000	\$ 85,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ (1,989)	\$ -	\$ -

Sheriff Department – Judicial FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Chief Deputy	1	1	1	1	1
Control Board Operator	2	2	2	2	2
Deputy Sheriff I	4	3	4	4	4
Deputy Sheriff II	38	37	37	38	38
Investigative Specialist	2	2	2	2	2
Lieutenant	2	2	2	2	2
Office Coordinator	1	1	1	1	1
Office Specialist	1	1	-	-	-
Senior Office Specialist	2.5	2.5	3.5	3.75	4
Sergeant	6	6	6	6	6
Total Judicial FTE	59.5	57.5	58.5	59.75	60

General Fund (100) Sheriff - Judicial	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SO/Misc Revenue	\$ 1,744,930	\$ 1,654,335	\$ 1,738,908	\$ 1,703,700	\$ 1,719,700
Fines // Parking Violations	-	20	-	100	100
Total Revenues	\$ 1,744,930	\$ 1,654,355	\$ 1,738,908	\$ 1,703,800	\$ 1,719,800
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 5,477,429	\$ 5,749,894	\$ 6,067,170	\$ 7,354,369	\$ 7,725,630
Overtime	105,897	54,896	64,532	118,000	154,430
Time-Limited	108,843	98,066	96,232	102,566	101,940
Supplies, Memberships, & Subscriptions	3,817	4,780	4,975	5,610	5,650
Repairs & Maintenance	5,173	7,879	3,998	6,360	7,430
Utilities & Phones	17,457	17,745	18,000	18,000	18,000
Contract Maintenance	2,895	2,841	3,123	3,300	3,300
Professional & Tech Svc	-	-	-	8,000	8,000
Conference, Education & Travel	17,388	40,346	42,189	57,590	70,290
Supplies & Services	16,607	13,741	14,095	19,991	45,600
Insurance	-	311	311	640	640
Internal Service Charges	453,279	499,202	845,782	1,228,094	1,619,380
Non-professional services	322	20	10	620	620
Capital Equipment	15,114	15,043	22,269	34,709	21,350
Total Expenditures	\$ 6,224,221	\$ 6,504,764	\$ 7,182,686	\$ 8,957,849	\$ 9,782,260
Contribution to / (Subsidized by) General Fund	\$ (4,479,291)	\$ (4,850,409)	\$ (5,443,778)	\$ (7,254,049)	\$ (8,062,460)

Grants / Outside Projects (248) Sheriff - Judicial	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Outside Security Services	\$ 27,042	\$ 16,924	\$ 19,879	\$ 46,000	\$ 46,000
Total Revenues	\$ 27,042	\$ 16,924	\$ 19,879	\$ 46,000	\$ 46,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 21	\$ 1,971	\$ 547	\$ -	\$ -
Overtime	611	3,302	916	16,000	16,000
Conference, Education & Travel	26,350	11,651	18,416	30,000	30,000
Non-professional services	60	-	-	-	-
Total Expenditures	\$ 27,042	\$ 16,924	\$ 19,879	\$ 46,000	\$ 46,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Sheriff Department – Emergency Management FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Emergency Management Assistant	-	-	-	4	4
Emergency Management Planner	-	-	-	-	3
Lieutenant	1	1	1	1	2
Senior Office Specialist	1	1	1	1	2
Sergeant	3	3	3	3	3
Total Emergency Management FTE	5	5	5	9	14

General Fund (100) Sheriff - Emergency Management	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SLA Grant (Emerg Performance)	\$ -	\$ (1,092)	\$ -	\$ -	\$ -
SO/Search/Rescue Reimbursed	35,142	23,183	13,643	30,000	30,000
Total Revenues	\$ 35,142	\$ 22,091	\$ 13,643	\$ 30,000	\$ 30,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 646,089	\$ 556,526	\$ 610,664	\$ 1,086,682	\$ 1,743,410
Overtime	51,313	59,615	56,276	48,100	85,630
Time-Limited	8,775	13,865	13,968	15,000	43,030
Supplies, Memberships, & Subscriptions	5,836	3,982	4,831	8,121	24,510
Repairs & Maintenance	29,363	32,808	27,021	37,511	54,630
Utilities & Phones	6,897	6,441	6,208	6,212	14,190
Contract Maintenance	533	500	860	1,050	2,000
Professional & Tech Svc	90	136	210	300	800
Conference, Education & Travel	15,898	10,755	9,574	139,926	45,150
Supplies & Services	32,894	39,937	42,676	76,200	148,690
Insurance	5,303	9,796	11,805	8,129	13,000
Internal Service Charges	365,559	580,089	582,070	1,077,583	1,422,890
Capital Equipment	12,999	8,768	9,419	14,719	19,450
Total Expenditures	\$ 1,181,549	\$ 1,323,218	\$ 1,375,582	\$ 2,519,533	\$ 3,617,380
Contribution to / (Subsidized by) General Fund	\$ (1,146,407)	\$ (1,301,127)	\$ (1,361,939)	\$ (2,489,533)	\$ (3,587,380)

Grants / Outside Projects (248) Sheriff - Emergency Management	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
EMS Grant	\$ 431,775	\$ 214,018	\$ 237,099	\$ 823,560	\$ 1,192,550
Outside Donations	112,910	132,800	112,800	142,920	149,000
Total Revenues	\$ 544,685	\$ 346,818	\$ 349,899	\$ 966,480	\$ 1,341,550
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 36,613	\$ 77,118	\$ 98,345	\$ 118,560	\$ 121,000
Overtime	7,500	1,943	-	7,500	7,500
Time-Limited	15,180	4,856	-	20,000	20,000
Supplies, Memberships, & Subscriptions	3,456	100	53	3,338	6,600
Repairs & Maintenance	11,886	1,815	6,180	31,388	48,300
Utilities & Phones	5,964	7,438	7,593	15,000	23,500
Professional & Tech Svc	7,000	2,500	2,500	2,500	50,000
Conference, Education & Travel	16,634	1,645	2,055	17,550	35,000
Supplies & Services	132,499	135,194	134,502	211,460	301,100
Internal Service Charges	34,426	21,675	35,579	104,777	293,550
Capital Equipment	273,526	92,536	63,092	214,194	205,000
Restricted Appropriations	-	-	-	220,213	230,000
Total Expenditures	\$ 544,684	\$ 346,820	\$ 349,899	\$ 966,480	\$ 1,341,550
Contribution to / (use of) Fund Balance	\$ 1	\$ (2)	\$ -	\$ -	\$ -

Sheriff Department – Admin Support FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Administrative Dispatch Supervisor	1	1	1	1	1
Administrative Dispatcher	1	1	1	1	1
Deputy Sheriff II	1	1	1	1	1
Employment Coordinator	1	1	1	1	1
Lieutenant	1	2	2	2	2
Senior Office Specialist	3	3	3	3	3
Sergeant	3	3	3	3	3
Total Admin Support FTE	11	12	12	12	12

General Fund (100) Sheriff - Support Services	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SO/Records Fees	\$ 4,130	\$ 4,626	\$ 6,909	\$ 4,500	\$ 4,500
Total Revenues	\$ 4,130	\$ 4,626	\$ 6,909	\$ 4,500	\$ 4,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,119,776	\$ 1,152,675	\$ 1,231,859	\$ 1,517,886	\$ 1,716,130
Overtime	51,243	43,482	45,455	53,071	70,770
Time-Limited	145	4,421	107	5,500	5,500
Supplies, Memberships, & Subscriptions	3,995	2,840	8,915	6,253	7,490
Repairs & Maintenance	168,197	161,392	91,921	261,210	269,630
Utilities & Phones	6,687	8,586	9,128	9,190	9,190
Contract Maintenance	3,623	2,728	2,777	3,850	3,850
Professional & Tech Svc	31,025	21,475	19,800	31,197	31,030
Conference, Education & Travel	17,994	28,917	22,804	53,944	49,730
Supplies & Services	20,389	25,180	24,807	34,951	45,510
Internal Service Charges	172,428	161,871	215,175	317,156	476,820
Non-professional services	426	356	325	500	-
Capital Equipment	24,396	44,327	34,368	26,966	24,430
Contributions to Other Governments	12,320	647	14,250	12,320	12,320
Total Expenditures	\$ 1,632,644	\$ 1,658,897	\$ 1,721,691	\$ 2,333,994	\$ 2,722,400
Contribution to / (Subsidized by) General Fund	\$ (1,628,514)	\$ (1,654,271)	\$ (1,714,782)	\$ (2,329,494)	\$ (2,717,900)

Grants / Outside Projects (248) Sheriff - Support Services	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Outside Donations	\$ 990	\$ -	\$ -	\$ 500	\$ -
Total Revenues	\$ 990	\$ -	\$ -	\$ 500	\$ -
Expenditures:					
Conference, Education & Travel	\$ 990	\$ -	\$ -	\$ 500	\$ -
Total Expenditures	\$ 990	\$ -	\$ -	\$ 500	\$ -
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Sheriff Department – Special Victims Unit FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Deputy Sheriff II	3	3	3	3	3
Offender Compliance Specialist	1	1	1	1	1
Sergeant	1	1	1	1	1
Victim Advocate	1.5	1.5	1.5	1.5	2
Victim Assistance Program Coordinator	1	1	1	1	1
Total Special Victims Unit FTE	7.5	7.5	7.5	7.5	8

General Fund (100) Sheriff - Special Victims Unit	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SO/Child Abuse Registry Fee	\$ 9,545	\$ 9,515	\$ 9,805	\$ 9,600	\$ 9,500
Miscellaneous Revenue	-	933,154	-	-	-
Total Revenues	\$ 9,545	\$ 942,669	\$ 9,805	\$ 9,600	\$ 9,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 601,755	\$ 293,593	\$ 332,397	\$ 488,875	\$ 774,410
Overtime	18,711	4,799	5,404	11,890	53,200
Supplies, Memberships, & Subscriptions	2,959	1,636	1,997	2,090	3,500
Repairs & Maintenance	2,426	8,690	22,124	22,960	22,360
Utilities & Phones	6,866	15,745	18,628	31,960	31,960
Contract Maintenance	-	-	437	-	-
Conference, Education & Travel	6,863	3,822	7,535	18,088	46,650
Supplies & Services	3,736	65,770	98,667	104,025	105,420
Internal Service Charges	101,929	122,127	123,956	276,490	246,330
Non-professional services	225	35	-	230	230
Capital Equipment	7	936,792	1,280	1,450	3,600
Total Expenditures	\$ 745,477	\$ 1,453,009	\$ 612,425	\$ 958,058	\$ 1,287,660
Contribution to / (Subsidized by) General Fund	\$ (735,932)	\$ (510,340)	\$ (602,620)	\$ (948,458)	\$ (1,278,160)

Grants / Outside Projects (248) Sheriff - Special Victims Unit	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SO / Santaquin VOCA Contract	\$ 232,497	\$ 177,318	\$ 158,734	\$ 199,660	\$ 186,530
Outside Donations	18,363	2,558	-	75,527	28,000
Total Revenues	\$ 250,860	\$ 179,876	\$ 158,734	\$ 275,187	\$ 214,530
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 136,897	\$ 134,257	\$ 130,751	\$ 57,866	\$ 97,540
Overtime	34,787	24,079	4,960	61,337	23,000
Supplies, Memberships, & Subscriptions	3,227	188	2,091	250	220
Repairs & Maintenance	-	-	410	153	-
Utilities & Phones	-	-	1,936	-	-
Professional & Tech Svc	10,767	500	1,170	1,850	380
Conference, Education & Travel	18,495	5,984	5,074	22,190	22,090
Supplies & Services	45,421	6,661	10,898	101,146	7,880
Internal Service Charges	-	-	3,207	27,995	28,000
Capital Equipment	1,265	8,207	4,716	2,400	-
Restricted Appropriations	-	-	-	-	35,420
Total Expenditures	\$ 250,859	\$ 179,876	\$ 165,213	\$ 275,187	\$ 214,530
Contribution to / (use of) Fund Balance	\$ 1	\$ -	\$ (6,479)	\$ -	\$ -

Sheriff Department – Animal Enforcement FTE

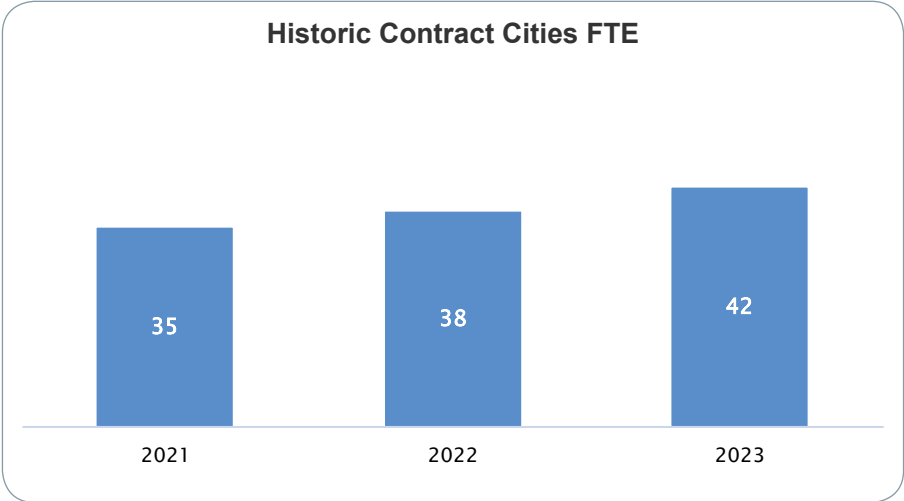
Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Deputy Sheriff II	2	2	2	2	2
Total Animal Enforcement FTE	2	2	2	2	2

General Fund (100) Sheriff - Animal Enforcement	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SO/Animal Enforcement Fees	\$ 1,348	\$ 310	\$ 2,419	\$ 1,500	\$ -
Total Revenues	\$ 1,348	\$ 310	\$ 2,419	\$ 1,500	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 263,202	\$ 191,826	\$ 239,813	\$ 303,551	\$ 299,630
Overtime	10,660	2,320	8,138	9,733	11,540
Supplies, Memberships, & Subscriptions	520	654	504	800	800
Repairs & Maintenance	159	56	115	200	200
Utilities & Phones	3,249	3,061	3,150	3,150	3,150
Professional & Tech Svc	180	-	1,850	1,300	3,500
Conference, Education & Travel	2,110	2,011	920	3,250	4,250
Supplies & Services	491	321	1,887	4,240	7,740
Internal Service Charges	55,348	56,327	65,305	122,887	78,250
Non-professional services	-	-	-	100	100
Capital Equipment	-	823	-	2,150	2,150
Total Expenditures	\$ 335,919	\$ 257,399	\$ 321,682	\$ 451,361	\$ 411,310
Contribution to / (Subsidized by) General Fund	\$ (334,571)	\$ (257,089)	\$ (319,263)	\$ (449,861)	\$ (411,310)

Sheriff Department – Special Service Area 6 FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Deputy Sheriff II	4	4	4	4	4
Evidence And Crime Lab Supervisor	-	1	1	1	1
Evidence Custodian	2	2	2	2	2
Forensic Technician	3	3	3	3	3
Sergeant	1	1	1	1	1
Total FTE	10	11	11	11	11

Special Service Area #6 Fund (241) Sheriff - Unincorporated	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Property Tax	\$ 2,312,727	\$ 2,109,222	\$ 2,108,587	\$ 2,279,520	\$ 2,324,500
Federal Payment In Lieu	934,789	788,726	822,027	606,340	800,000
SO/Sheriff Fees Unclassified	-	901,941	-	-	-
Interest Allocation	38,473	32,566	22,673	-	-
Total Revenues	\$ 3,285,989	\$ 3,832,455	\$ 2,953,287	\$ 2,885,860	\$ 3,124,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ 1,248,991	\$ 1,511,184	\$ 1,590,080	\$ 1,364,440
Overtime	-	43,991	34,102	62,000	42,000
Time-Limited	-	-	-	12,000	12,000
Supplies, Memberships, & Subscriptions	43	45	1,477	1,927	450
Supplies & Services	50	25	25	3,573	6,050
Internal Service Charges	-	-	49,285	93,350	84,800
Capital Equipment	-	-	-	4,000	4,000
Operating Transfers	3,071,500	-	-	-	-
Restricted Appropriations	-	-	-	1,118,930	1,610,760
Contributions to Other Governments	50,000	-	-	-	-
Total Expenditures	\$ 3,121,593	\$ 1,293,052	\$ 1,596,073	\$ 2,885,860	\$ 3,124,500
Contribution to / (use of) Fund Balance	\$ 164,396	\$ 2,539,403	\$ 1,357,214	\$ -	\$ -



Sheriff – Law Enforcement Contract City FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Deputy Sheriff II	2	2	2	2	2
Total FTE	2	2	2	2	2

Contract City Fund (274) Small Contract Cities	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Charges for Services	\$ 210,854	\$ 211,536	\$ 223,617	\$ 219,235	\$ 214,630
Transfers from Other Funds	120,767	45,445	-	99,030	182,220
Total Revenues	\$ 331,621	\$ 256,981	\$ 223,617	\$ 318,265	\$ 396,850
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 185,613	\$ 184,692	\$ 267,851	\$ 235,275	\$ 298,840
Overtime	6,535	3,528	17,812	15,000	20,000
Time-Limited	-	294	-	-	-
Supplies, Memberships, & Subscriptions	2,131	2,469	2,731	4,160	4,810
Repairs & Maintenance	202	132	4,964	8,000	9,000
Utilities & Phones	2,167	1,589	2,540	2,815	2,540
Professional & Tech Svc	8,143	8,143	6,382	7,160	7,160
Conference, Education & Travel	-	514	4,699	10,000	11,500
Supplies & Services	1,510	964	11,825	9,920	9,920
Internal Service Charges	(3,573)	51,420	67,600	10,990	14,380
Capital Equipment	-	-	4,867	2,350	4,500
Restricted Appropriations	-	-	-	12,870	14,200
Contributions to Other Governments	-	3,237	-	-	-
Total Expenditures	\$ 202,728	\$ 256,982	\$ 391,271	\$ 318,540	\$ 396,850
Contribution to / (use of) Fund Balance	\$ 128,893	\$ (1)	\$ (167,654)	\$ (275)	\$ -

Sheriff – Law Enforcement Eagle Mountain FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Chief Deputy	1	1	1	1	1
Deputy Sheriff I	1	1	1	1	1
Deputy Sheriff II	15	16	16	17	20
Senior Office Specialist	1	1	1	1	1
Sergeant	2	2	2	3	3
Victim Advocate	1	1	2	2	2
Total FTE	21	22	23	25	28

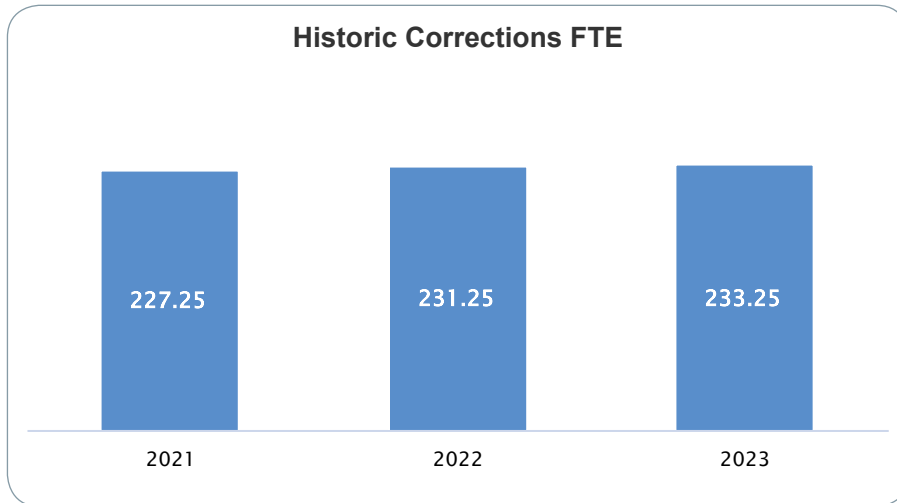
Contract City Fund (274) Eagle Mountain	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Charges For Services	\$ 2,662,251	\$ 3,050,117	\$ 3,825,304	\$ 4,634,015	\$ 6,128,980
Miscellaneous Revenue	-	47,700	120	-	-
Transfers From Other Funds	219,562	(1,754)	-	-	-
Total Revenues	\$ 2,881,813	\$ 3,096,063	\$ 3,825,424	\$ 4,634,015	\$ 6,128,980
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,214,942	\$ 2,254,177	\$ 2,505,449	\$ 2,902,942	\$ 3,717,940
Overtime	96,893	103,213	131,900	123,500	123,500
Time-Limited	6,342	5,955	17,844	41,600	44,130
Supplies, Memberships, & Subscriptions	10,646	12,127	12,570	23,000	22,510
Repairs & Maintenance	2,500	5,169	1,940	16,000	15,000
Utilities & Phones	19,182	18,386	22,711	30,000	30,000
Professional & Tech Svc	77,539	80,253	67,854	80,540	80,540
Conference, Education & Travel	7,230	8,949	10,870	53,200	45,200
Supplies & Services	11,161	13,261	13,708	26,400	24,300
Internal Service Charges	432,568	588,966	841,940	1,043,190	1,266,040
Non-professional services	-	-	-	650	400
Capital Equipment	2,809	4,961	54,619	47,936	-
Restricted Appropriations	-	-	-	245,057	759,420
Contributions to Other Governments	-	647	-	-	-
Total Expenditures	\$ 2,881,812	\$ 3,096,064	\$ 3,681,405	\$ 4,634,015	\$ 6,128,980
Contribution to / (use of) Fund Balance	\$ 1	\$ (1)	\$ 144,019	\$ -	\$ -

Sheriff – Law Enforcement Vineyard FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Deputy Sheriff I	1	1	1	1	1
Deputy Sheriff II	7	7	8	9	9
Lieutenant	-	-	-	-	1
Sergeant	1	1	1	1	1
Total FTE	9	9	10	11	12

Contract City Fund (274) Vineyard	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Charges For Services	\$ 1,001,200	\$ 1,349,945	\$ 1,700,424	\$ 2,398,730	\$ 3,076,290
Miscellaneous Revenue	-	22,802	842	-	-
Transfers From Other Funds	-	40,360	-	-	-
Total Revenues	\$ 1,001,200	\$ 1,413,107	\$ 1,701,266	\$ 2,398,730	\$ 3,076,290
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 807,748	\$ 959,913	\$ 1,122,585	\$ 1,496,313	\$ 1,685,810
Overtime	40,213	36,496	39,675	52,500	66,250
Time-Limited	5,054	17,049	18,753	30,000	29,440
Supplies, Memberships, & Subscriptions	2,650	3,272	3,045	7,369	10,300
Repairs & Maintenance	4,040	5,744	935	8,473	9,850
Utilities & Phones	5,811	7,760	9,844	11,800	12,600
Professional & Tech Svc	29,179	34,607	33,927	38,057	38,290
Conference, Education & Travel	6,280	7,059	5,874	15,831	16,250
Supplies & Services	9,810	13,512	13,137	19,565	19,470
Internal Service Charges	217,053	321,669	343,721	560,877	568,380
Capital Equipment	2,255	5,377	33,165	13,472	8,990
Restricted Appropriations	-	-	-	124,198	610,660
Contributions to Other Governments	-	647	-	-	-
Total Expenditures	\$ 1,130,093	\$ 1,413,105	\$ 1,624,661	\$ 2,378,455	\$ 3,076,290
Contribution to / (use of) Fund Balance	\$ (128,893)	\$ 2	\$ 76,605	\$ 20,275	\$ -

Historic Corrections FTE



Sheriff – Jail/Booking FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Deputy Sheriff I	3	3	3	3	3
Deputy Sheriff II	16	16	16	16	18
Jail Booking Clerk	4	4	4	4	4
Jail Property Clerk	6	6	6	6	6
Lieutenant	1	1	1	1	1
Senior Accounting Associate	1	-	1	-	-
Sergeant	4	4	4	4	4
Total Booking FTE	35	34	35	34	36

General Fund (100) Sheriff - Booking	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Charges For Services	\$ 240,575	\$ 16,883,652	\$ 227,559	\$ 178,800	\$ 181,500
Total Revenues	\$ 240,575	\$ 16,883,652	\$ 227,559	\$ 178,800	\$ 181,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 3,534,534	\$ 3,430,851	\$ 3,578,784	\$ 3,962,347	\$ 3,830,260
Overtime	320,873	242,195	275,278	320,000	344,100
Time-Limited	23,129	21,619	13,877	63,350	64,750
Supplies, Memberships, & Subscriptions	35,204	39,930	18,400	28,197	36,790
Repairs & Maintenance	8,750	8,734	8,656	8,080	8,900
Utilities & Phones	1,601	1,497	1,600	1,600	1,600
Contract Maintenance	7,683	5,238	4,910	16,920	10,320
Conference, Education & Travel	7,160	2,311	7,462	12,900	11,900
Supplies & Services	19,123	12,822	7,123	15,972	19,710
Internal Service Charges	79,405	64,303	324,308	320,730	417,290
Capital Equipment	60,204	11,366	7,084	4,160	-
Total Expenditures	\$ 4,097,666	\$ 3,840,866	\$ 4,247,482	\$ 4,754,256	\$ 4,745,620
Contribution to / (Subsidized by) General Fund	\$ (3,857,091)	\$ 13,042,786	\$ (4,019,923)	\$ (4,575,456)	\$ (4,564,120)

FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Jail Industries:					
Deputy Sheriff II	2	2	2	2	2
Office Coordinator	-	-	-	-	1
Office Manager	1	1	1	1	-
Senior Office Specialist	1	1	1	1	1
Sergeant	1	1	1	1	-
Total Jail Industries	5	5	5	5	4
Jail Support:					
Accountant	-	-	-	1	1
Chief Deputy	1	1	1	1	1
Corrections Records Associate	3	3	3	3	3
Corrections Records Supervisor	1	1	1	1	1
Corrections Registered Nurse	14.5	14.5	14.5	14.5	14.5
Deputy Sheriff I	1	1	1	1	1
Deputy Sheriff II	11	10	11	11	11
Finance Manager	1	1	1	1	1
Health Services Administrator	1	1	1	1	1
Nursing Supervisor	1	1	1	1	1
Office Coordinator	1	1	1	1	1
Office Specialist	2	2	2	2	2
Physician Assistant	1	1	1	1	1
Population Management Specialist	6	6	6	6	6
Senior Accounting Associate	1	1	1	1	1
Senior Office Specialist	2	2	2	2	2
Sergeant	1	1	1	1	1
Total Jail Support	48.5	47.5	48.5	49.5	49.5
Jail Housing:					
Control Board Operator	12	12	12	12	12
Deputy Sheriff I	18	15	17	18	18
Deputy Sheriff II	67	60	66	67	67
Lieutenant	2	2	2	2	2
Sergeant	9	9	8	9	9
Sergeant - Corrections	-	-	-	-	1
Total Jail Housing	108	98	105	108	109
Jail Programs:					
Deputy Sheriff II	15	14	15	15	15
Lieutenant	1	1	1	1	1
Senior Office Specialist	2	2	2	2	2
Sergeant	2	2	2	2	2
Total Jail Programs	20	19	20	20	20
Jail Food Services:					
Baker	1	1	1	1	1
Cook	9	8	9	10	9
Deputy Sheriff II	1	1	1	1	1
Food Service Administrator	1	1	1	1	1
Food Service Manager	1	1	1	1	1
Total Jail Food Services	13	12	13	14	13
Total Jail Industries FTE	194.5	181.5	191.5	196.5	195.5

General Fund (100) Sheriff - Jail Industries	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Charges For Services	\$ 582,226	\$ 176,457	\$ 229,636	\$ 525,000	\$ 525,000
Total Revenues	\$ 582,226	\$ 176,457	\$ 229,636	\$ 525,000	\$ 525,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 412,090	\$ 417,470	\$ 383,456	\$ 646,382	\$ 433,740
Overtime	18,911	34,963	6,354	12,950	40,360
Time-Limited	10,359	3,040	-	10,500	10,500
Supplies, Memberships, & Subscriptions	1,127	1,673	659	1,040	1,100
Repairs & Maintenance	4,166	5,046	6,726	13,217	7,180
Utilities & Phones	3,982	4,227	3,987	3,990	3,990
Contract Maintenance	261	125	85	260	260
Professional & Tech Svc	3,085	1,791	2,649	3,709	4,260
Conference, Education & Travel	4,303	1,833	5,288	8,090	9,650
Supplies & Services	4,508	5,386	7,258	5,917	8,290
Internal Service Charges	85,852	91,223	146,399	138,340	317,560
Capital Equipment	719	8,832	1,159	196	-
Total Expenditures	\$ 549,363	\$ 575,609	\$ 564,020	\$ 844,591	\$ 836,890
Contribution to / (Subsidized by) General Fund	\$ 32,863	\$ (399,152)	\$ (334,384)	\$ (319,591)	\$ (311,890)

General Fund (100) Sheriff - Jail Support	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Charges For Services	\$ 83,819	\$ 76,719	\$ 68,987	\$ 64,000	\$ 64,000
Total Revenues	\$ 83,819	\$ 76,719	\$ 68,987	\$ 64,000	\$ 64,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 6,769,113	\$ 5,365,646	\$ 5,652,158	\$ 6,105,103	\$ 6,253,670
Overtime	505,009	340,161	332,392	465,317	552,780
Time-Limited	100,762	68,072	67,013	117,100	170,430
Supplies, Memberships, & Subscriptions	10,449	13,188	8,588	14,320	14,740
Repairs & Maintenance	6,609	8,795	5,843	9,787	7,890
Utilities & Phones	11,158	13,211	12,759	15,100	15,100
Contract Maintenance	4,088	1,506	2,009	4,200	4,200
Professional & Tech Svc	-	-	560	660	660
Conference, Education & Travel	18,306	42,741	15,576	25,759	27,410
Supplies & Services	956,029	823,154	810,152	1,453,534	1,486,330
Insurance	-	-	-	930	930
Internal Service Charges	4,850,708	4,218,113	3,026,336	6,715,493	8,339,600
Non-professional services	1,020	760	1,017	1,030	1,030
Capital Equipment	6,201	6,411	19,342	54,144	1,610
Total Expenditures	\$ 13,239,452	\$ 10,901,758	\$ 9,953,745	\$ 14,982,477	\$ 16,876,380
Contribution to / (Subsidized by) General Fund	\$ (13,155,633)	\$ (10,825,039)	\$ (9,884,758)	\$ (14,918,477)	\$ (16,812,380)

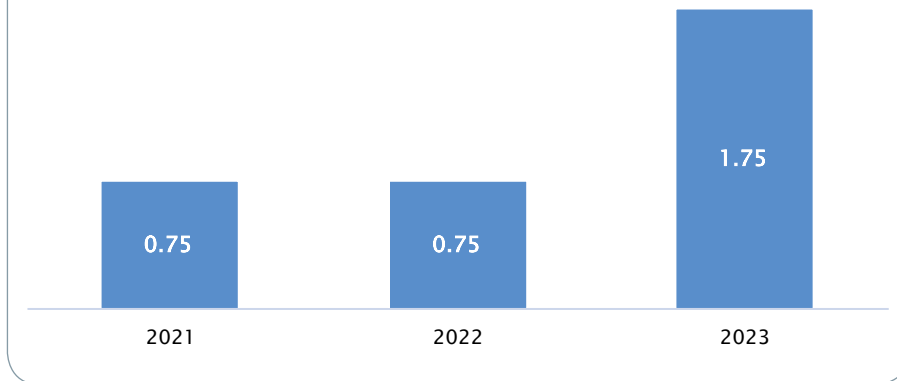
General Fund (100) Sheriff - Jail Housing	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 314,219	\$ 336,223	\$ 313,717	\$ 288,900	\$ 260,000
Charges For Services	2,104,791	1,837,335	1,768,682	2,054,000	1,454,000
Fines & Forfeitures	617,771	486,399	477,998	482,000	482,000
Total Revenues	\$ 3,036,781	\$ 2,659,957	\$ 2,560,397	\$ 2,824,900	\$ 2,196,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 8,869,843	\$ 9,322,291	\$ 9,360,801	\$ 11,985,128	\$ 12,255,370
Overtime	1,196,200	809,441	887,549	1,192,410	1,349,610
Time-Limited	3,500	4,990	5,693	4,367	2,600
Supplies, Memberships, & Subscriptions	7,214	2,491	3,261	23,060	24,510
Repairs & Maintenance	5,553	3,775	5,164	8,000	9,500
Utilities & Phones	3,994	4,324	3,995	5,760	5,760
Contract Maintenance	1,389	1,015	678	740	740
Conference, Education & Travel	30,974	39,635	27,597	67,750	66,050
Supplies & Services	17,783	21,569	14,356	21,787	20,220
Internal Service Charges	155,786	172,450	2,991,476	761,350	879,470
Capital Equipment	6,865	4,200	26,844	15,559	-
Total Expenditures	\$ 10,299,101	\$ 10,386,181	\$ 13,327,414	\$ 14,085,911	\$ 14,613,830
Contribution to / (Subsidized by) General Fund	\$ (7,262,320)	\$ (7,726,224)	\$ (10,767,017)	\$ (11,261,011)	\$ (12,417,830)

General Fund (100) Sheriff - Jail Programs	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Charges For Services	\$ 166,051	\$ 85,887	\$ 66,514	\$ 155,000	\$ 346,000
Total Revenues	\$ 166,051	\$ 85,887	\$ 66,514	\$ 155,000	\$ 346,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,081,118	\$ 2,093,084	\$ 2,114,579	\$ 2,552,009	\$ 2,619,690
Overtime	294,531	235,766	222,533	211,590	230,580
Time-Limited	114,837	102,556	100,981	105,672	115,000
Supplies, Memberships, & Subscriptions	1,085	1,076	316	1,150	1,150
Repairs & Maintenance	264	2,854	289	3,830	3,830
Utilities & Phones	7,387	8,951	7,390	7,390	7,390
Contract Maintenance	103	18	34	200	200
Professional & Tech Svc	73,395	45,831	36,079	57,687	73,400
Conference, Education & Travel	4,324	1,802	3,098	9,000	9,930
Supplies & Services	159,360	181,620	117,540	140,455	165,620
Internal Service Charges	203,298	247,947	341,936	598,655	620,480
Capital Equipment	17,050	4,299	6,073	37,750	-
Contributions to Other Governments	-	-	-	6,000	90,000
Total Expenditures	\$ 2,956,752	\$ 2,925,804	\$ 2,950,848	\$ 3,731,388	\$ 3,937,270
Contribution to / (Subsidized by) General Fund	\$ (2,790,701)	\$ (2,839,917)	\$ (2,884,334)	\$ (3,576,388)	\$ (3,591,270)

General Fund (248) Sheriff - Jail Programs	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Outside Donations	\$ 200	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 200	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Supplies & Services	\$ 200	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 200	\$ -	\$ -	\$ -	\$ -
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Jail Food Services Fund (620) Sheriff - Jail Food Services	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
SOJ/Meals Fees	\$ 595,234	\$ 1,025,271	\$ 1,104,793	\$ 1,337,000	\$ 2,156,400
Interest Allocation	3,660	1,978	5,870	1,960	1,960
SOJ/Jail Food Serv	2,277,701	1,647,482	2,101,962	2,581,269	2,455,520
Total Revenues	\$ 2,876,595	\$ 2,674,731	\$ 3,212,625	\$ 3,920,229	\$ 4,613,880
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 974,801	\$ 1,046,728	\$ 1,041,543	\$ 1,291,986	\$ 1,234,110
Overtime	99,868	87,921	96,939	114,305	124,840
Time-Limited	4,535	1,124	2,374	4,500	4,500
Supplies, Memberships, & Subscriptions	243	445	178	1,400	1,400
Repairs & Maintenance	622	3,754	4,498	7,213	8,500
Utilities & Phones	1,778	1,650	1,779	1,780	1,780
Contract Maintenance	-	-	28	500	500
Professional & Tech Svc	700	600	300	1,000	1,000
Conference, Education & Travel	7,065	2,483	2,596	4,959	11,000
Supplies & Services	1,350,444	1,333,686	1,604,015	1,950,048	2,339,020
Internal Service Charges	235,085	110,999	253,517	311,738	348,130
Non-professional services	1,148	1,056	2,035	1,984	2,000
Capital Equipment	2,826	8,431	4,326	80,336	81,190
Restricted Appropriations	-	-	-	48,480	495,600
Depreciation	145,761	105,085	96,889	100,000	40,000
Total Expenditures	\$ 2,824,876	\$ 2,703,962	\$ 3,111,017	\$ 3,920,229	\$ 4,693,570
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 79,690
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ 79,690
Total Cash Funding Requirements	\$ 51,719	\$ (29,231)	\$ 101,608	\$ -	\$ -

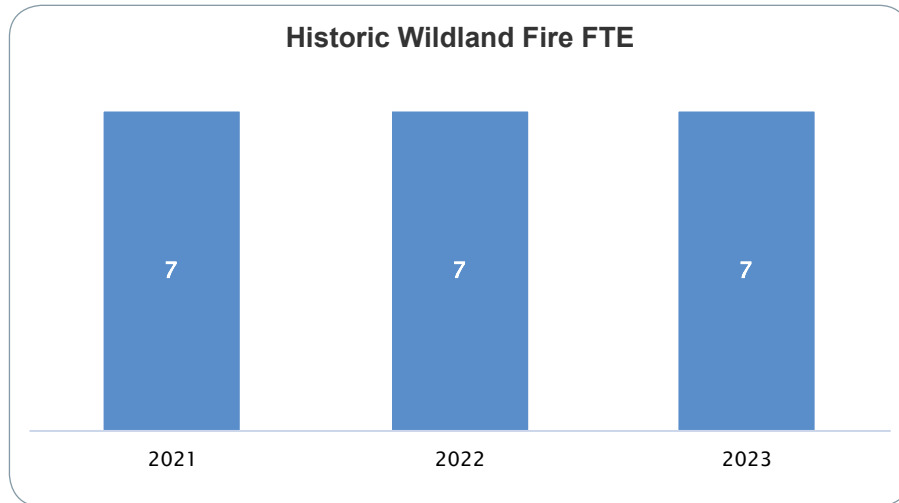
Historic Inmate Benefit FTE



Sheriff – Inmate Benefit FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Case Manager	-	-	-	-	1
Clinical Coordinator - Rise	0.75	0.75	0.75	0.75	0.75
Total Inmate Benefit FTE	0.75	0.75	0.75	0.75	1.75

Inmate Benefit Fund (273) Sheriff - Inmate Benefit	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Charges For Services	\$ 303,979	\$ 185,450	\$ 206,367	\$ 303,870	\$ 304,700
Miscellaneous Revenue	31,729	15,888	5,541	-	-
Total Revenues	\$ 335,708	\$ 201,338	\$ 211,908	\$ 303,870	\$ 304,700
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 53,085	\$ 112,379	\$ 112,997	\$ 105,419	\$ 188,170
Time-Limited	136,054	63,591	82,684	144,600	144,600
Supplies, Memberships, & Subscriptions	11,953	7,827	7,047	13,040	13,040
Repairs & Maintenance	-	434	-	3,183	5,000
Utilities & Phones	570	498	720	720	720
Professional & Tech Svc	1,398	1,198	1,431	1,400	1,400
Supplies & Services	16,085	16,802	7,557	29,574	28,830
Internal Service Charges	-	-	10,955	17,410	18,670
Non-professional services	1,491	1,658	2,084	1,500	1,500
Capital Equipment	8,615	10,363	2,874	3,773	-
Operating Transfers	-	4,641	-	-	-
Restricted Appropriations	-	-	-	23,820	7,800
Contributions to Other Governments	12,244	891	995	10,000	10,000
Total Expenditures	\$ 241,495	\$ 220,282	\$ 229,344	\$ 354,439	\$ 419,730
Contribution to / (use of) Fund Balance	\$ 94,213	\$ (18,944)	\$ (17,436)	\$ (50,569)	\$ (115,030)

**Sheriff – Wildland Fire FTE**

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Battalion Chief	4	4	4	4	4
Captain	1	1	1	1	1
County Fire Chief	1	1	1	1	1
Senior Office Specialist	1	1	1	1	1
Total Wildland Fire FTE	7	7	7	7	7

General Fund (100) Sheriff - Wildland Fire	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Charges For Services	\$ -	\$ -	\$ 43	\$ -	\$ -
Miscellaneous Revenue	-	-	-	-	100
Total Revenues	\$ -	\$ -	\$ 43	\$ -	\$ 100
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 347,673	\$ 348,591	\$ 406,719	\$ 417,024	\$ 601,760
Overtime	61,589	53,419	47,253	100,000	165,380
Time-Limited	310,036	244,267	218,610	250,000	240,160
Supplies, Memberships, & Subscriptions	1,586	1,953	1,426	2,806	6,250
Repairs & Maintenance	5,430	6,517	4,304	8,255	11,000
Utilities & Phones	2,126	1,981	2,530	4,150	4,150
Contract Maintenance	-	-	-	1,000	1,000
Professional & Tech Svc	1,368	16,373	46,443	47,810	47,810
Conference, Education & Travel	6,837	4,229	6,134	18,210	21,680
Supplies & Services	16,748	21,753	18,975	30,631	41,620
Internal Service Charges	323,730	570,194	524,260	804,294	859,420
Non-professional services	30	-	-	280	1,030
Capital Equipment	1,354	2,254	-	7,115	6,000
Contributions to Other Governments	1,196	6,341	548	18,000	18,000
Total Expenditures	\$ 1,079,703	\$ 1,277,872	\$ 1,277,202	\$ 1,709,575	\$ 2,025,260
Contribution to / (Subsidized by) General Fund	\$ (1,079,703)	\$ (1,277,872)	\$ (1,277,159)	\$ (1,709,575)	\$ (2,025,160)

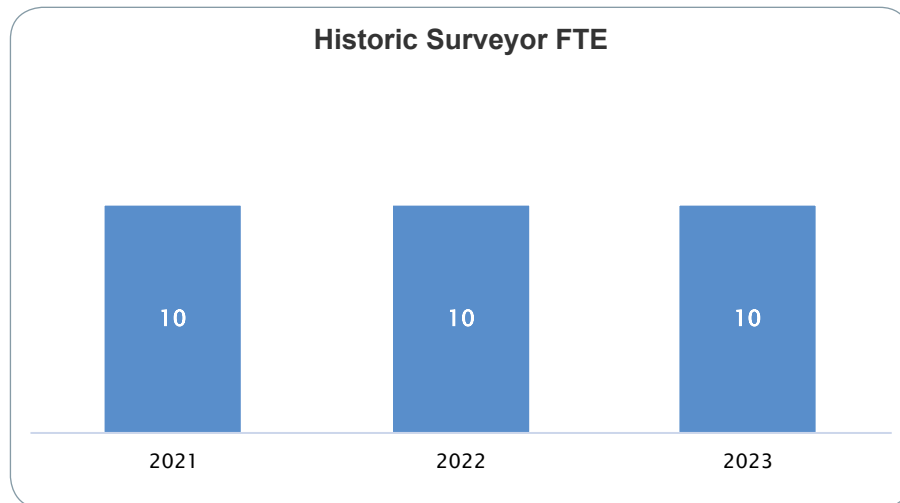
Grants Fund (248) Sheriff - Wildland Fire	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Unidentified Grants	\$ -	\$ 40,000	\$ 20,447	\$ 1,300,000	\$ 2,300,000
State Fire / 20-Person Crew	1,304,106	2,346,133	1,984,433	2,222,190	2,478,460
Insurance Proceeds	2,898	1,510	-	-	-
Sale Of Fixed Assets	-	19,014	29,875	-	-
Total Revenues	\$ 1,307,004	\$ 2,406,657	\$ 2,034,755	\$ 3,522,190	\$ 4,778,460
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 324,415	\$ 462,419	\$ 459,843	\$ 393,970	\$ 658,060
Overtime	312,156	664,627	585,999	1,225,000	1,181,250
Time-Limited	243,709	386,951	304,490	750,000	780,000
Supplies, Memberships, & Subscriptions	842	1,705	158	3,450	3,450
Repairs & Maintenance	17,715	13,083	4,799	87,500	89,500
Utilities & Phones	8,674	9,019	9,155	12,250	13,000
Professional & Tech Svc	65	65	-	250	250
Conference, Education & Travel	8,310	5,533	5,883	28,725	33,010
Supplies & Services	108,770	151,870	111,206	438,610	445,450
Internal Service Charges	262,895	463,894	197,620	366,425	339,890
Non-professional services	34	-	-	500	500
Capital Equipment	3,523	8,034	8,174	17,095	11,000
Operating Transfers	15,896	-	-	-	-
Restricted Appropriations	-	-	-	198,415	1,223,100
Total Expenditures	\$ 1,307,004	\$ 2,167,200	\$ 1,687,327	\$ 3,522,190	\$ 4,778,460
Contribution to / (use of) Fund Balance	\$ -	\$ 239,457	\$ 347,428	\$ -	\$ -

Special Service Area #9 Fund (244) Sheriff - Rural Fire	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Property Tax	\$ 110,793	\$ 102,483	\$ 97,976	\$ 118,730	\$ 122,200
Property Tax - Wildlife	649	746	607	-	-
Property Tax - Trans Equip	1,462	1,447	1,331	-	-
Property Tax -Interest Earned	226	56	26	-	-
Federal Payment In Lieu	98,291	84,379	90,376	70,000	75,000
Interest Allocation	1,832	608	106	-	-
Total Revenues	213,253	189,719	190,422	188,730	197,200
Expenditures:					
Supplies, Memberships, & Subscriptions	\$ 43	\$ 43	\$ -	\$ 100	\$ 100
Supplies & Services	50	25	25	50	50
Internal Service Charges	-	-	3,838	4,310	4,570
Operating Transfers	224,000	208,000	224,000	184,270	192,480
Total Expenditures	224,093	208,068	227,863	188,730	197,200
Contribution to / (use of) Fund Balance	\$ (10,840)	\$ (18,349)	\$ (37,441)	\$ -	\$ -



Surveyor



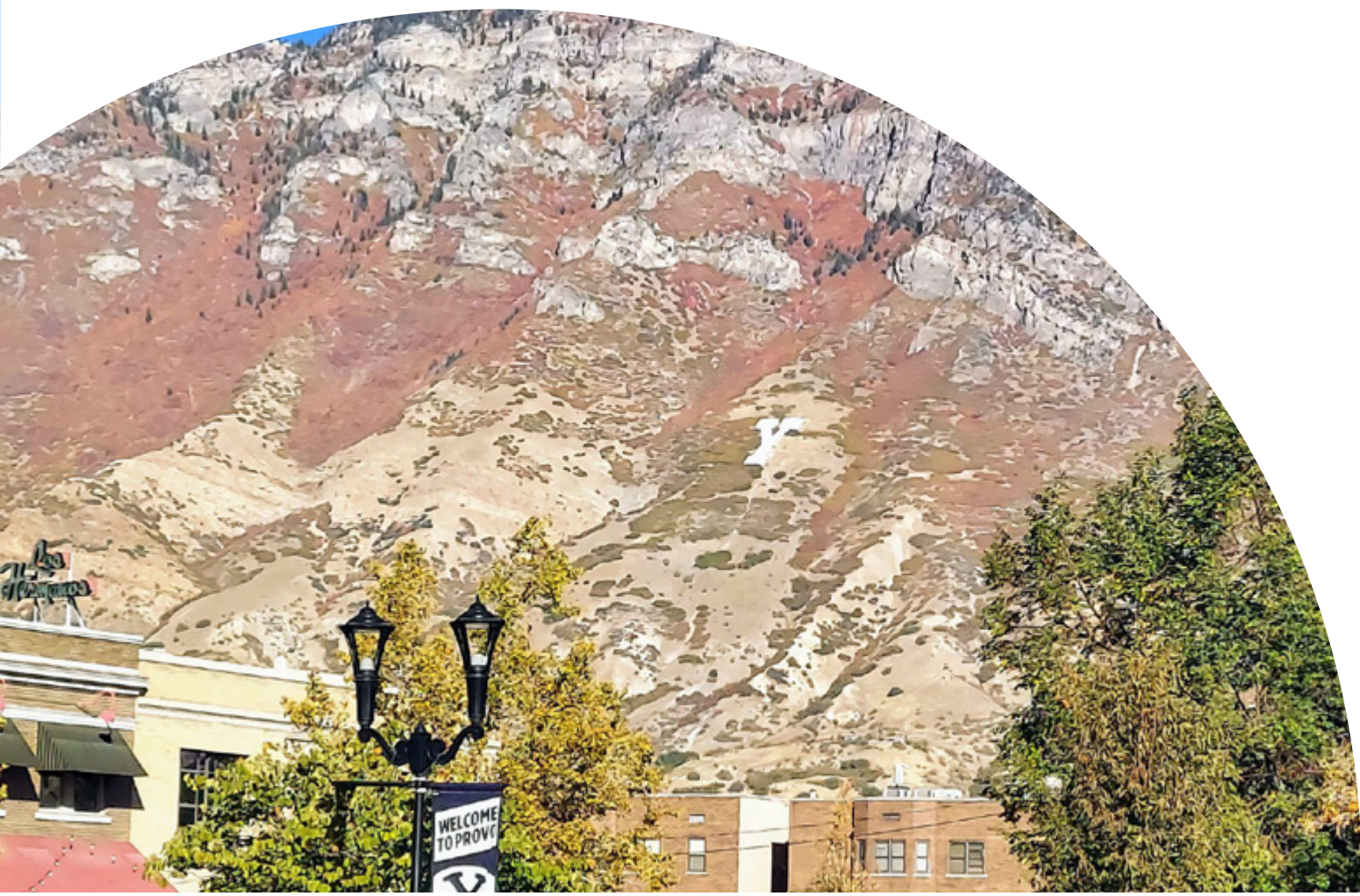
**FTE**

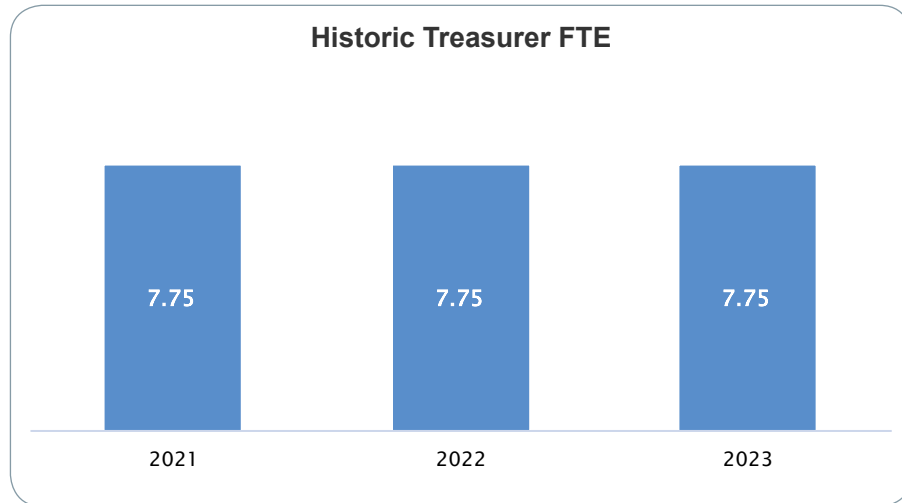
Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
County Surveyor	1	1	1	1	1
Chief Deputy	1	1	1	1	1
Chief Survey Technician	2	2	2	2	2
Field Director	-	-	1	1	1
Mapping Specialist	1	1	1	1	1
Survey Technician I	2	2	3	3	3
Survey Technician II	-	-	1	1	1
Total FTE	7	7	10	10	10

General Fund (100) Surveyor	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Surveyor Fees	\$ 16,722	\$ 8,700	\$ 3,750	\$ 18,000	\$ 23,600
Total Revenues	\$ 16,722	\$ 8,700	\$ 3,750	\$ 18,000	\$ 23,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 716,180	\$ 717,644	\$ 965,141	\$ 1,084,913	\$ 1,051,280
Supplies, Memberships, & Subscriptions	1,031	2,622	1,350	2,850	2,850
Repairs & Maintenance	870	236	2,828	2,000	2,000
Utilities & Phones	1,027	1,711	2,880	3,120	3,120
Contract Maintenance	323	128	205	700	700
Professional & Tech Svc	-	-	275	-	-
Conference, Education & Travel	2,886	1,764	3,084	7,100	7,100
Supplies & Services	8,123	6,697	10,649	25,350	15,400
Internal Service Charges	77,801	96,508	224,833	180,400	207,330
Non-professional services	73	274	-	150	-
Capital Equipment	43,632	33,395	970	-	-
Total Expenditures	\$ 851,946	\$ 860,979	\$ 1,212,215	\$ 1,306,583	\$ 1,289,780
Contribution to / (Subsidized by) General Fund	\$ (835,224)	\$ (852,279)	\$ (1,208,465)	\$ (1,288,583)	\$ (1,266,180)



Treasurer





FTE

Position	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
Chief Deputy	1	1	1	1	1
County Treasurer	1	1	1	1	1
Property Collections Manager	1	1	1	1	1
Property Collections Supervisor	1	1	1	1	1
Property Tax Associate	2	2	2	2	2
Senior Property Tax Associate	2	1.75	1.75	1.75	1.75
Total FTE	8	7.75	7.75	7.75	7.75

Assessing & Collecting Fund (290) Treasurer	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Treasurer Fees	\$ 22,336	\$ 21,312	\$ 22,955	\$ 21,500	\$ 23,000
Total Revenues	\$ 22,336	\$ 21,312	\$ 22,955	\$ 21,500	\$ 23,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 762,845	\$ 773,454	\$ 797,857	\$ 856,697	\$ 845,180
Overtime	49	93	34	490	510
Time-Limited	12,524	8,447	7,859	15,560	16,650
Supplies, Memberships, & Subscriptions	89,896	112,663	127,281	137,500	135,500
Repairs & Maintenance	403	583	458	1,200	1,200
Contract Maintenance	553	469	643	550	550
Professional & Tech Svc	-	-	-	31,000	51,000
Conference, Education & Travel	2,958	1,558	3,397	8,000	8,000
Supplies & Services	800	1,278	1,150	1,090	6,490
Internal Service Charges	245,214	159,762	171,296	465,710	509,520
Non-professional services	214	128	30	400	-
Capital Equipment	729	7,148	1,465	-	6,000
Total Expenditures	\$ 1,116,185	\$ 1,065,583	\$ 1,111,470	\$ 1,518,197	\$ 1,580,600
Contribution to / (use of) Fund Balance	\$ (1,093,849)	\$ (1,044,271)	\$ (1,088,515)	\$ (1,496,697)	\$ (1,557,600)



Non-Departmental



General Administration General Fund (100)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Non-departmental revenues:					
Property Tax	\$ 35,160,950	\$ 57,921,817	\$ 54,279,633	\$ 56,450,000	\$ 58,200,000
County Franchise Fee	4,961	5,159	7,709	4,000	4,000
Local Sales & Use Tax	1,942,952	2,089,402	2,471,097	3,200,000	3,500,000
County Option Sales Tax	30,282,165	34,379,525	41,292,774	47,500,000	53,000,000
Federal Payment In Lieu	536,662	744,391	670,353	530,000	550,000
Cares-Coronavirus Relief Fund	-	-	11,219,860	-	-
Public Defender Recoupment	-	-	(1,946)	-	-
Interest Allocation	585,150	205,567	85,109	200,000	100,000
Sale Of Fixed Assets	1,029,911	464,751	167,273	320,000	250,000
Insurance Proceeds	52,821	46,671	8,997	-	-
Miscellaneous Revenue	127,514	1,138,787	31,126	-	-
Transfers - Other Funds	3,087,396	707,805	-	-	-
Total Revenues	\$ 72,810,482	\$ 97,703,875	\$ 110,231,985	\$ 108,204,000	\$ 115,604,000

General Administration General Fund (100)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Non-departmental expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 390,662	\$ 554,481	\$ 6,685	\$ 360,000	\$ 510,000
Supplies, Memberships, & Subscriptions	96,787	11,549	69,085	125,706	107,990
Repairs & Maintenance	620	390	473	650	650
Contract Maintenance	237	948	948	1,000	1,000
Professional & Tech Svc	591,804	398,349	210,089	1,411,120	1,509,120
Supplies & Services	40,622	36,546	42,357	53,600	59,600
Insurance	179,072	293,032	-	1,320,000	1,400,000
Internal Service Charges	110,967	19,679	2,390,119	1,759,174	1,154,670
Contributions to Other Governments	6,954,830	8,733,680	10,097,490	10,499,080	11,738,390
Contribution to / (use of) Fund Balance	3,264,960	24,596,998	23,862,995	10,997,902	9,513,480
Total Expenditures	\$ 11,630,561	\$ 34,645,652	\$ 36,680,241	\$ 26,528,232	\$ 25,994,900

General Administration (Fund 248)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
State Predator Grant	\$ -	\$ 5,500	\$ 3,300	\$ 5,000	\$ 5,000
Cares-Coronavirus Relief Fund	-	99,355,967	1,054,515	-	-
Cares / Unemployment	-	43,312	53,015	-	-
Emergency Rental Assistance	-	-	10,838,402	16,407,331	-
Fema Vaccination Grant	-	871,222	2,123,713	739,000	-
#2 Emergency Rental Assistance	-	-	-	1,088,100	6,852,800
American Rescue Plan Act	-	-	3,546,963	123,000,000	111,191,000
Public Defender State Grant	1,688,956	1,863,622	2,351,830	2,000,000	1,598,650
Intergenerational Poverty Grnt	22,892	3,216	-	-	-
Interest Allocation	-	402,140	98,937	-	-
Miscellaneous Revenue	-	7,900	(7,265)	-	-
Outside Donations - Commission	-	5,500	7,850	5,000	5,000
Total Revenues	\$ 1,711,848	\$ 102,558,379	\$ 20,071,260	\$ 143,244,431	\$ 119,652,450
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ 18,055	\$ 2,980,280	\$ 334,170	\$ 542,710
Overtime	-	219,817	171,153	-	-
Time-Limited	-	-	35,701	-	-
Supplies, Memberships, & Subscriptions	-	121	54,974	64,933	9,480
Repairs & Maintenance	-	310	232,288	53,502	2,500
Utilities & Phones	-	1,306	6,275	36,450	-
Contract Maintenance	-	-	20	-	-
Professional & Tech Svc	19,273	38,030	7,318	43,500	-
Conference, Education & Travel	-	35	-	500	550
Supplies & Services	-	675,077	915,585	54,624,820	37,045,610
Insurance	-	43,312	53,015	-	-
Internal Service Charges	-	24,531	945,571	13,786,904	13,545,150
Non-professional services	-	27,181,074	1,197	12,000	-
Capital Equipment	-	13,407	83,792	63,832	-
Contributions to Other Governments	1,692,575	66,652,112	13,175,061	73,830,431	68,506,450
Total Expenditures	\$ 1,711,848	\$ 94,867,187	\$ 18,662,230	\$ 142,851,042	\$ 119,652,450
Contribution to / (use of) Fund Balance	\$ -	\$ 7,691,192	\$ 1,409,030	\$ 393,389	\$ -

General Administration (Fund 290)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Non-departmental revenues:					
Property Tax	\$ 9,064,106	\$ 9,430,283	\$ 10,006,397	\$ 10,264,550	\$ 10,575,800
Federal Payment In Lieu	133,808	115,127	121,026	100,000	100,000
Interest Allocation	81,259	93,108	68,738	-	-
Miscellaneous Revenue	1,127	565,240	244,235	-	-
Transfers - Other Funds	-	-	-	87,960	-
Budgeted Use Of Fund Balance	-	-	-	2,584,190	3,454,890
Total Revenues	\$ 9,280,300	\$ 10,203,758	\$ 10,440,396	\$ 13,036,700	\$ 14,130,690

General Administration (Fund 290)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Non-departmental expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 15,994	\$ 130,205	\$ -	\$ -	\$ -
Supplies, Memberships, & Subscriptions	125,721	114,031	93,325	105,000	105,000
Professional & Tech Svc	2,496,408	2,268,823	698,611	790,000	790,000
Supplies & Services	11,132	7,356	-	20,000	20,000
Internal Service Charges	-	-	716,844	1,135,670	1,009,340
Operating Transfers	-	58,665	-	-	-
Restricted Appropriations	-	-	-	88,591	571,900
Contributions to Other Governments	477,911	687,112	775,125	781,361	781,370
Total Expenditures	\$ 3,127,166	\$ 3,266,192	\$ 2,283,905	\$ 2,920,622	\$ 3,277,610

General Administration (Fund 680)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Interest Allocation	\$ -	\$ 12,525	\$ 44,776	\$ -	\$ -
Miscellaneous Revenue	-	-	37,948	-	-
Intragov - Admin Services	-	-	924,908	1,189,061	1,696,700
Total Revenues	\$ -	\$ 12,525	\$ 1,007,632	\$ 1,189,061	\$ 1,696,700
Expenditures:					
Supplies, Memberships, & Subscriptions	\$ -	\$ -	\$ 100	\$ 100	\$ 100
Professional & Tech Svc	-	-	130,411	133,000	133,000
Supplies & Services	-	-	1,708	-	-
Insurance	-	-	205,065	700,000	700,000
Capital Equipment	-	-	-	3,000,000	2,815,000
Restricted Appropriations	-	-	-	35,519	406,100
Depreciation	-	-	25,833	500,000	457,500
Total Expenditures	\$ -	\$ -	\$ 363,117	\$ 4,368,619	\$ 4,511,700
Non-Operating Funding:					
Transfers - Other Funds	\$ -	\$ 3,356,988	\$ -	\$ -	\$ -
Budgeted Use Of Fund Balance	-	-	-	3,000,000	2,815,000
Total Non-Operating Funding	\$ -	\$ 3,356,988	\$ -	\$ 3,000,000	\$ 2,815,000
Total Cash Funding Requirements	\$ -	\$ 3,369,513	\$ 644,515	\$ (179,558)	\$ -

General Administration (Fund 690)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Interest Allocation	\$ -	\$ -	\$ 8,867	\$ -	\$ -
Miscellaneous Revenue	-	-	2,221,028	-	-
Workers Comp Contributions	-	-	1,872,016	2,267,230	2,401,680
Total Revenues	\$ -	\$ -	\$ 4,101,911	\$ 2,267,230	\$ 2,401,680
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ -	\$ 58,886	\$ 99,900	\$ 104,300
Supplies, Memberships, & Subscriptions	-	-	963	1,230	1,230
Repairs & Maintenance	-	-	39	70	70
Professional & Tech Svc	-	-	23,124	28,000	-
Conference, Education & Travel	-	-	1,979	3,414	3,430
Supplies & Services	-	-	5,744	5,426	5,430
Insurance	-	-	1,248,306	3,050,000	3,014,000
Internal Service Charges	-	-	31,926	13,690	12,720
Non-professional services	-	-	10,500	10,500	10,500
Restricted Appropriations	-	-	-	5,000	-
Total Expenditures	\$ -	\$ -	\$ 1,381,467	\$ 3,217,230	\$ 3,151,680
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 950,000	\$ 750,000
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ 950,000	\$ 750,000
Total Cash Funding Requirements	\$ -	\$ -	\$ 2,720,444	\$ -	\$ -

Agriculture General Fund (100)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Internal Service Charges	\$ 29,973	\$ 19,359	\$ 27,892	\$ 18,760	\$ 26,350
Contributions to Other Governments	38,354	39,262	39,769	50,000	50,000
Total Expenditures	\$ 68,327	\$ 58,621	\$ 67,661	\$ 68,760	\$ 76,350
Contribution to / (Subsidized by) General Fund	\$ (68,327)	\$ (58,621)	\$ (67,661)	\$ (68,760)	\$ (76,350)

TRCC Taxes Fund (281) Tourism, Recreation, Culture & Convention	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Sales Tax	\$ 9,372,738	\$ 9,178,798	\$ 11,721,684	\$ 12,700,000	\$ 14,500,000
Short-Term Mv Lease Tax	1,306,646	1,008,165	1,438,647	1,400,000	2,000,000
Pw/Parks Service Fees	119,877	112,046	132,501	102,150	110,500
Pw/Billed Park Fees	44,770	44,736	58,126	45,000	50,000
Utah County Fair Fees	-	-	227,997	196,500	175,000
City Bookmobile Contracts	22,624	18,964	18,964	19,000	-
Museum Natural Curiosity Rent	20	20	20	20	20
Convention Center Fees	-	1,118,402	2,358,836	-	-
Interest Allocation	645,343	405,173	172,315	400,000	300,000
Sale Of Fixed Assets	885	55,928	28,306	-	-
Insurance Proceeds	204	26,779	-	-	-
Miscellaneous Revenue	(180)	57,296	-	-	-
Outside Donations - Fair	-	-	19,500	-	30,000
Budgeted Use Of Fund Balance	-	-	-	33,078,701	-
Total Revenues	\$ 11,512,927	\$ 12,026,307	\$ 16,176,896	\$ 47,941,371	\$ 17,165,520

Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 738,308	\$ 1,923,487	\$ 2,020,569	\$ 743,051	\$ 798,310
Overtime	76	2,115	2,832	2,000	2,000
Time-Limited	138,396	125,670	112,586	157,350	175,000
Supplies, Memberships, & Subscriptions	6,583	8,826	31,736	43,830	38,580
Repairs & Maintenance	55,859	57,920	70,062	67,774	82,800
Utilities & Phones	105,648	116,720	107,819	113,739	112,410
Contract Maintenance	51	38	186	650	650
Professional & Tech Svc	583,209	803,643	2,458,780	2,377,212	1,294,070
Conference, Education & Travel	1,570	795	3,866	5,400	6,200
Capitalized Improvements	52,363	25,662	94,981	713,318	252,000
Supplies & Services	26,422	63,250	176,887	107,305	102,580
Insurance	5,764	5,294	6,945	7,403	6,400

Internal Service Charges	258,883	387,895	765,038	1,301,320	1,544,600
Non-professional services	110	486	6,048	10,353	5,000
Capital Equipment	358,453	14,032	1,788,956	867,136	18,500
Operating Transfers	536,503	1,388,681	282,215	281,880	287,280
Restricted Appropriations	-	-	-	24,436,789	697,170
Contributions to Other Governments	1,091,110	1,475,196	951,951	16,704,861	11,741,970
Total Expenditures	\$ 3,959,308	\$ 6,399,710	\$ 8,881,457	\$ 47,941,371	\$ 17,165,520
Contribution to / (use of) Fund Balance	\$ 7,553,619	\$ 5,626,597	\$ 7,295,439	\$ -	\$ -

Transient Room Tax Fund (280) Transient Room Tax Projects	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Sales Tax	\$ 4,250,553	\$ 3,035,857	\$ 4,820,395	\$ 4,400,000	\$ 6,338,000
Interest Allocation	4,823	6,061	5,980	-	-
Miscellaneous Revenue	1,206	-	-	-	-
Total Revenues	\$ 4,256,582	\$ 3,041,918	\$ 4,826,375	\$ 4,400,000	\$ 6,338,000
Expenditures:					
Professional & Tech Svc	\$ 2,254,678	\$ 1,196,784	\$ 1,247,837	\$ 1,875,182	\$ 1,875,190
Supplies & Services	366	247	360	500	1,000
Internal Service Charges	-	-	57,686	61,810	102,050
Operating Transfers	2,000,000	1,501,704	2,118,652	2,124,100	2,120,600
Restricted Appropriations	-	-	-	118,908	1,911,660
Contributions to Other Governments	-	42,630	-	219,500	327,500
Total Expenditures	\$ 4,255,044	\$ 2,741,365	\$ 3,424,535	\$ 4,400,000	\$ 6,338,000
Contribution to / (use of) Fund Balance	\$ 1,538	\$ 300,553	\$ 1,401,840	\$ -	\$ -

Utah Valley Road Fund (245) Utah Valley Road Special Service District	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 1,144,720	\$ 1,446,570
Federal Mineral Leasing	-	-	-	134,700	-
Interest Allocation	29,478	17,375	7,144	-	-
Total Revenues	\$ 29,478	\$ 17,375	\$ 7,144	\$ 1,279,420	\$ 1,446,570
Expenditures:					
Supplies, Memberships, & Subscriptions	\$ 399	\$ 45	\$ -	\$ 500	\$ 500
Professional & Tech Svc	747	-	-	-	-
Capitalized Improvements	-	-	-	1,327,070	1,446,020
Supplies & Services	50	25	25	50	50
Total Expenditures	\$ 1,196	\$ 70	\$ 25	\$ 1,327,620	\$ 1,446,570
Contribution to / (use of) Fund Balance	\$ 28,282	\$ 17,305	\$ 7,119	\$ (48,200)	\$ -

Transportation Fund (247) Public Transportation Projects	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Sales Tax	\$ 28,846,077	\$ 33,228,370	\$ 40,579,662	\$ 48,875,000	\$ 54,100,000
Section 2218 Tax (No Silos)	24,032,152	27,685,097	33,808,572	40,000,000	40,000,000
Section 2208 Tax (UTA)	24,034,076	27,680,994	33,807,801	40,000,000	45,000,000
Section 2219 Tax	19,207,442	28,662,299	35,017,909	40,000,000	45,000,000
UTA Funding For 2016 Bonds	-	2,735,019	11,259,994	-	-
Local Government Reimbursement	-	-	29,912	-	-
Vehicle Registration Fees	4,612,744	4,509,920	5,089,776	6,000,000	6,000,000
Interest Allocation	2,204,769	969,204	470,248	650,000	1,225,000
Sale Of Fixed Assets	-	-	1,360,260	-	-
Premiums On Bonds Sold	12,466,275	-	7,552,539	-	-
Bond Proceeds	81,055,000	-	34,745,000	-	-
Miscellaneous Revenue	10,617	-	-	-	-
Use of Fund balance	-	-	-	124,200,000	154,900,000
Total Revenues	\$ 196,469,152	\$ 125,470,903	\$ 203,721,673	\$ 299,725,000	\$ 346,225,000
Expenditures:					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Professional & Tech Svc	824,755	542,512	449,370	1,358,882	380,880
Capitalized Improvements	95,662,073	-	42,631,672	88,683,935	109,370,190
Supplies & Services	-	70,172	-	1,805,000	-
Internal Service Charges	-	-	-	-	333,500
Non-professional services	-	-	-	86,000	-
Capital Equipment	343,851	2,100,000	1,371,118	5,104,887	-
Operating Transfers	16,974,312	10,693,619	10,668,385	13,459,060	10,033,860
Restricted Appropriations	-	-	-	17,100,000	27,385,400
Contributions to Other Governments	74,425,666	89,801,133	110,087,121	172,127,236	198,721,170
Total Expenditures	\$ 188,230,657	\$ 103,207,436	\$ 165,207,666	\$ 299,725,000	\$ 346,225,000
Contribution to / (use of) Fund Balance	\$ 8,238,495	\$ 22,263,467	\$ 38,514,007	\$ -	\$ -

Soldier Summit Fund (246)	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Property Tax	\$ 31,417	\$ 29,449	\$ 27,632	\$ 31,796	\$ 35,000
Property Tax - Redemptions	2,256	1,094	1,011	3,204	-
Property Tax - Greenbelt Rollback	-	-	1,344	-	-
Property Tax - Trans Equip	118	123	107	-	-
Property Tax -Interest Earned	30	9	5	-	-
ARPA	-	-	-	2,000,000	2,000,000
Water Service Fees	74,364	86,976	86,222	87,000	87,000
Miscellaneous Revenue	3,451	2,187	1,018	2,000	1,000
Budgeted Use Of Fund Balance	-	-	-	118,000	170,000
Total Revenues	\$ 111,636	\$ 119,838	\$ 117,339	\$ 2,242,000	\$ 2,293,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 44,338	\$ 21,528	\$ 17,371	\$ 29,822	\$ 34,500
Overtime	-	181	355	-	250
Time-Limited	-	-	-	178	250
Supplies, Memberships, & Subscriptions	378	440	392	1,500	1,500
Repairs & Maintenance	1,189	451	6,743	3,500	3,500
Utilities & Phones	10,720	12,472	8,872	12,000	13,000
Contract Maintenance	-	-	-	2,500	2,500
Professional & Tech Svc	1,236	6,392	9,681	19,916	11,000
Conference, Education & Travel	292	-	207	300	300
Capitalized Improvements	21,443	39,953	3,272	2,145,000	2,140,000
Supplies & Services	8,244	1,209	2,970	4,709	19,700
Insurance	1,535	1,596	1,790	2,575	3,500
Capital Equipment	980	-	-	-	-
Restricted Appropriations	-	-	-	20,000	63,000
Total Expenditures	\$ 90,355	\$ 84,222	\$ 51,653	\$ 2,242,000	\$ 2,293,000
Contribution to / (Subsidized by) General Fund	\$ 21,281	\$ 35,616	\$ 65,686	\$ -	\$ -



Debt Administration & Capital



General Obligation Debt Service

General Obligation Debt Service Fund (390) General Obligation Debt Service	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Property Tax	\$ 38	\$ 9	\$ -	\$ -	\$ -
Total Revenues	\$ 38	\$ 9	\$ -	\$ -	\$ -
Expenditures:					
Operating Transfers	\$ 38	\$ 9	\$ -	\$ -	\$ -
Total Expenditures	\$ 38	\$ 9	\$ -	\$ -	\$ -
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Revenue Bond Debt Service

Revenue Bond Debt Service Fund (391) Revenue Bond Debt Service	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 5,487,463	\$ 3,470,119	\$ 3,423,015	\$ -	\$ 3,375,300
Miscellaneous Revenue	-	332	-	-	-
Transfers from Other Funds	19,879,374	13,326,078	13,521,541	16,363,910	12,939,870
Total Revenues	\$ 25,366,837	\$ 16,796,529	\$ 16,944,556	\$ 16,363,910	\$ 16,315,170
Expenditures:					
Professional & Tech Svc	\$ 2,750	\$ 1,750	\$ 1,500	\$ 2,750	\$ 2,000
Debt Service	26,775,210	18,190,319	16,943,557	16,361,160	16,313,170
Total Expenditures	\$ 26,777,960	\$ 18,192,069	\$ 16,945,057	\$ 16,363,910	\$ 16,315,170
Contribution to / (use of) Fund Balance	\$ (1,411,123)	\$ (1,395,540)	\$ (501)	\$ -	\$ -

Capital Projects

Capital Projects Fund (400) Capital Projects	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Budgeted Use of Fund Balance	\$ -	\$ -	\$ -	\$ 28,308,050	\$ 48,760,120
Miscellaneous Revenue	337,543	33,060,572	184,079	100,000	-
Transfers from Other Funds	-	18,693,996	19,976,826	-	-
Total Revenues	\$ 337,543	\$ 51,754,568	\$ 20,160,905	\$ 28,408,050	\$ 48,760,120
Expenditures:					
Professional & Tech Svc	\$ 50,186	\$ 240,684	\$ -	\$ -	\$ -
Internal Service Charges	-	-	121	408,050	693,790
Capital Equipment	-	32,661,180	7,084	28,000,000	48,066,330
Total Expenditures	\$ 50,186	\$ 32,901,864	\$ 7,205	\$ 28,408,050	\$ 48,760,120
Contribution to / (use of) Fund Balance	\$ 287,357	\$ 18,852,704	\$ 20,153,700	\$ -	\$ -

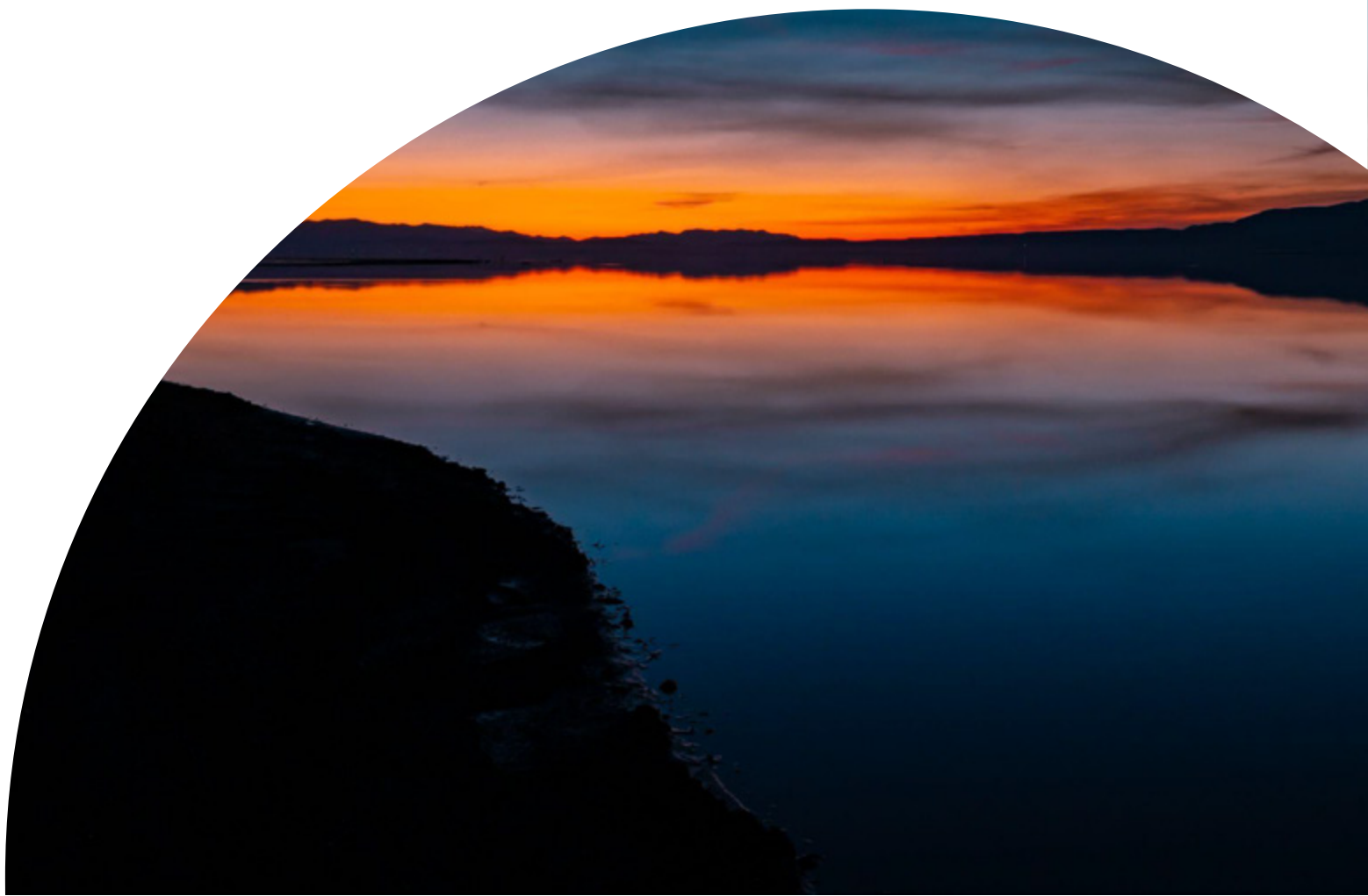
Municipal Building Authority

Municipal Building Authority Fund (220) Municipal Building Authority	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Miscellaneous Revenue	\$ 335,831	\$ 335,831	\$ 335,831	\$ 335,830	\$ 335,830
Transfers from Other Funds	107	82	35	500	500
Total Revenues	\$ 335,938	\$ 335,913	\$ 335,866	\$ 336,330	\$ 336,330
Expenditures:					
Supplies, Memberships, & Subscriptions	\$ 47	\$ 47	\$ -	\$ 440	\$ 440
Supplies & Services	60	35	35	60	60
Contributions to Other Governments	335,831	335,831	335,831	335,830	335,830
Total Expenditures	\$ 335,938	\$ 335,913	\$ 335,866	\$ 336,330	\$ 336,330
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -



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Grants



Grants Fund

Grants / Outside Projects Fund (248) Grants	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Revenues:					
Non-Departmental	\$ 1,711,848	\$ 1,921,149	\$ 13,247,131	\$ 19,505,431	\$ 8,461,450
American Rescue Plan Act (ARPA)	-	-	3,546,963	123,000,000	111,191,000
Coronavirus Relief Fund (CARES)	-	99,766,006	1,153,452	-	-
FEMA	-	871,222	2,123,713	739,000	-
Attorney - Admin	12,941	13,557	1,468	21,450	21,450
Attorney - Prosecution	74,244	67,323	91,343	69,770	10,000
Elections	1,277,861	1,176,280	1,359,455	601,707	-
Health - Mosquito Abatement	3,000	3,644	4,150	4,150	4,150
Justice Court	-	1,000	-	10,000	10,000
Parks	211,103	-	-	500,000	500,000
Roads	1,183,237	8,847,194	1,253,755	8,716,620	10,051,720
Sheriff - Corrections	200	-	-	-	-
Sheriff - Admin	294	7,527	22,086	1,000	1,000
Sheriff - Patrol	188,088	144,723	202,109	762,973	752,980
Sheriff - Investigations	63,239	59,887	57,035	85,000	85,000
Sheriff - Judicial	27,042	16,924	19,879	46,000	46,000
Sheriff - Emergency Management	544,684	346,818	349,899	966,480	1,341,550
Sheriff - Admin Support	990	-	-	500	-
Sheriff - Special Victim Unit	250,859	179,876	158,734	275,187	214,530
Wildland Fire	1,307,004	2,406,658	2,034,755	3,522,190	4,778,460
Outside Funding (Pass-Through)	5,797,188	5,787,230	5,987,115	14,163,203	16,125,000
Total Revenues	\$ 12,653,823	\$ 121,617,020	\$ 31,613,039	\$ 172,990,661	\$ 153,594,290
Expenditures:					
Non-Departmental	\$ 1,711,848	\$ 1,921,149	\$ 13,254,396	\$ 19,505,431	\$ 8,461,450
American Rescue Plan Act (ARPA)	-	-	3,546,963	123,000,000	111,191,000
Coronavirus Relief Fund (CARES)	-	99,766,006	1,153,452	-	-
FEMA	-	871,222	2,123,713	739,000	-
Attorney - Admin	12,941	11,486	-	21,450	21,450
Attorney - Prosecution	74,244	69,394	92,810	69,770	10,000
Elections	1,277,861	1,176,280	1,359,455	601,707	-
Health - Mosquito Abatement	3,000	3,644	4,150	4,150	4,150
Justice Court	-	1,000	-	10,000	10,000
Parks	211,103	-	-	500,000	500,000
Roads	1,183,237	8,847,194	1,253,755	8,716,620	10,051,720
Sheriff - Corrections	200	-	-	-	-
Sheriff - Admin	294	7,527	22,086	1,000	1,000
Sheriff - Patrol	188,088	144,723	177,548	762,973	752,980
Sheriff - Investigations	63,239	59,887	59,023	85,000	85,000
Sheriff - Judicial	27,042	16,924	19,879	46,000	46,000

Grants / Outside Projects Fund (248) Grants	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Adopted Budget
Sheriff - Emergency Management	544,684	346,818	349,899	966,480	1,341,550
Sheriff - Admin Support	990	-	-	500	-
Sheriff - Special Victim Unit	250,859	179,876	165,214	275,187	214,530
Wildland Fire	1,307,004	2,167,199	1,687,329	3,522,190	4,778,460
Outside Funding (Pass-Through)	5,797,188	5,787,230	5,987,115	14,163,203	16,125,000
Total Expenditures	\$ 12,653,823	\$ 121,377,561	\$ 31,256,786	\$ 172,990,661	\$ 153,594,290

* Note, for further revenue and expenditure detail, see Departmental Operations.

* Wildland Fire Revenue Crew was moved out of the General Fund and into Grants Fund (248) in 2019



Appendix



Appendix A (Financial Policies)

Utah County Government

Fund Balance Reserves Policy

Commission Approval: December 20, 2011

Amended: September 10, 2019

1. Statement of Purpose

Fund balance reserves, rainy-day funds, or contingency funds are a prudent fiscal policy and an important credit factor in the analysis of fiscal and management responsibility. Local governments have experienced much volatility in their financial stability due to the economy, natural disasters, and unfunded mandates. Sound financial management includes the practice and discipline of maintaining adequate reserve funds for known and unknown contingencies. Such contingencies include, but are not limited to: cash flow requirements, economic uncertainties including downturns in the local, state, or national economy, local emergencies and natural disasters, loss of major revenue sources, unanticipated operating or capital expenditures, uninsured losses, future capital projects, vehicle and equipment replacement, and capital asset and infrastructure repair and replacement. The establishment of prudent financial reserve policies is important to ensure the long-term financial health of the County.

2. Reserve Target Levels

The County utilizes a variety of accounting funds for accounting and budgeting for revenues and expenditures of the County. Appropriations lapse at each fiscal year end. Remaining dollars left in each fund that are undesignated constitute available reserves of the County. It is appropriate that reserve policies for the County be established for each of the various funds, that the purpose of these reserves be designated, and that dollars available in excess of the reserve amounts be appropriately and effectively utilized. This policy governs the Counties reserves as follows:

a) General Fund

At the end of each fiscal year, the County will maintain an Unassigned portion of fund balance of at least 16.7 percent (or two months) of annual operating revenues in the General Fund. This is considered the minimum level necessary to maintain the County's credit worthiness and to adequately provide for:

- i. Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy.
- ii. Contingencies for unforeseen operating or capital needs.
- iii. Cash flow requirements.

b) Revenue Debt Service Fund

The County will maintain, at a minimum, an amount in the Revenue Debt Service Fund equal to the projected cost of principal and interest payments due within one year

c) Capital Projects Fund

The County will maintain, at a minimum, an amount in the Capital Projects fund equal to the projected cost of capital projects over the next three years as set forth in the Country's Capital Planning Policy.

d) Motor Pool Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings equal to the estimated replacement cost for equipment assets held by this fund.

e) Jail Food Service Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings equal to the estimated replacement cost for capital equipment assets held by this fund.

f) Building Maintenance Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings to the estimated replacement cost for capital equipment assets held by this fund.

g) Telephone Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings equal to the estimated replacement cost for equipment assets held by this fund.

h) Radio Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings equal to the estimated replacement cost for equipment assets held by this fund.

i) Computer Equipment Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings equal to the estimated replacement cost for equipment assets held by this fund.

3. **Commitments and Assignments of fund Balance**

The County shall report all fund balance classifications in accordance with Governmental Accounting Standards Board statements. The County may commit or assign fund balance as follows:

a) **Committed Fund Balance**

Fund balance may be committed to specific purposes by the Board of County Commissioners of Utah County, Utah (Board). It is the Boards policy that commitments of fund balance for a fiscal year must be adopted by resolution. Amounts that have been committed by the Board cannot be used for any other purpose unless the Board adopts another resolution to remove or change the constraint.

b) **Assigned Fund Balance**

The General Fund balance may be assigned for amounts the Board intends to use for a specific purpose. It is the Boards policy that assignments of fund balance for a fiscal year end must be approved by the Board. Any changes to assignments must also be made by the Board.

4. **Funding Flow Assumption**

It is the Boards policy to spend classified fund balance in the following order when amounts in more than one classification are available for a particular purpose:

a) **Restricted Fund Balance** — Amounts constrained to specific purpose by their providers through constitutional provisions or enabling legislation. Examples include grants, bond proceeds, and pass-through revenue from other levels of government.

b) **Committed Fund Balance** — Amounts constrained to specific purpose by resolution of the Board.

c) **Assigned Fund Balance** — Amounts in the General Fund which are intended to be used for a specific purpose, expressed by approval of the Board.

d) **Unassigned Fund Balance** — Amounts available for any purpose in the General fund.

5. **Funding the Target Amount**

Funding of reserve targets will generally come from excess revenue over expenditures or one-time revenues.

6. **Authority Over Reserves**

Use of reserves for a special circumstance or emergency requires approval of the Board. Use of reserves as part of a budgeted expenditure requires approval of the Board as part of the annual budgeting process.

7. **Replenishment of Reserves**

Should the actual amount of reserves fall below the targeted range, the County shall create a plan to restore balances to the minimum requirements within three (3) fiscal years. The plan will be prepared and submitted in conjunction with the annual budget.

8. **General Fund Excess Reserves**

Should the actual amount of reserves in the General Fund rise above the statutory maximum range, any excess funds will remain Unassigned pending decision from the Board. Excess fund balance dollars shall be used in the following financially prudent ways:

a) Capital and technology improvements in the Capital Projects Fund;

b) Pre-funding or buying down of long-term liabilities;

c) Debt retirement/refunding;

d) Litigation;

e) Other one-time or short-term purposes to be fiscally prudent for the County.

9. **Periodic Review of Targets**

The Board, with assistance from the County Clerk/Auditor, shall evaluate the target reserve levels set forth in this policy on a biennial basis. Amendments may be made by approval of the Board.

10. **Fund Balance Reserves Policy Adoption**

The County's Fund Reserves Policy shall be adopted by resolution of the Board. Any modifications to the policy must be approved by the Board. The Board can approve deviations from this policy when it determines that it is appropriate to do so without first amending the Policy.

Appendix B (Debt Policy)

Policy: The County recognizes the foundation of any well-managed debt program is a comprehensive debt management policy. A debt management policy sets forth the general policies for issuing debt and managing the outstanding debt portfolio of the County and provides nonbinding guidance to decision makers regarding the following:

1. The purposes for which debt may be issued;
2. The type of debt that may be issued;
3. The limits of indebtedness;
4. Structuring features;
5. The refunding of outstanding indebtedness; and
6. Investment policies pertaining to debt.

This Policy is intended to help ensure that the County accomplishes its financial objectives while also maintaining a sound debt position and protecting and improving its credit quality.

It is the intent of the County to establish this policy in order to:

1. Ensure collaborative and high-quality debt management decisions;
2. Impose order and discipline in the debt issuance process;
3. Promote consistency and continuity in the decision-making process;
4. Demonstrate a commitment to long-term financial planning objectives; and
5. Ensure that debt management decisions are viewed positively by rating agencies, the investment community, and taxpayers.
6. 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.
7. Security Center Expansion
8. 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.
9. Transportation Projects
10. 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 2019, the County issued \$66.345 million in Transportation Sales Tax Revenue Refunding bonds to defease the Series 2009 Sales Tax Revenue bonds.
11. 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.
12. Convention Center
13. 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.
14. Energy Improvements
15. 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.
16. Museum of Natural Curiosity at Thanksgiving Point
17. 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.
18. Utah Transit Authority Bus Rapid Transit
19. 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 on 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.

Appendix C (Capital Policy)

Utah County Government

Capital Planning Policy

Commission Approval: September 10, 2019

Effective Date: September 10, 2019

1. Introduction

This Capital Planning Policy ("Policy") establishes certain broad policies and practices with respect to Utah County, Utah (the "County") and the management of the County's capital assets. This Policy shall remain in effect until superseded or terminated by action of the Board of County Commissioners, Utah County, Utah (the "Board"). The Board may amend the terms of the Policy from time to time in its discretion.

The Capital Improvement Plan and the Capital Needs Assessment, collectively referred to as the Capital Improvement Program, represent a statement of the County's policy regarding long-range physical development for the next ten years. The Capital Improvement Program serves as a planning and implementation tool for the development, acquisition, construction, maintenance, and renovation of public facilities, infrastructure, and capital equipment.

The initial three-year period of the program is called the Capital Improvement Plan ("CIP"). The CIP forecasts spending for all anticipated Capital Projects. The plan is based on the needs of the County as identified by departments, prioritized by the CIP Committee, and approved by the Board in alignment with its strategic goals. The three-year CIP is financially balanced to available revenues.

The following seven-year period of the Capital Improvement Program (i.e., years four through ten) is called the Capital Needs Assessment ("CNA") which helps identify County capital needs beyond the initial three-year horizon. This assessment plan shall be updated every year as part of the County's budget process and helps form the basis for the three-year CIP as projects are brought forward. Projects included in the CNA are viewed as potential projects in the planning stage and are not balanced to revenues.

In developing the CIP, the County adheres to financial and debt management policies established by the Board. These policies are in place to help preserve and improve the County's credit strength and credit ratings and establish a framework for the County's overall fiscal planning and management. Projects are carefully evaluated and prioritized to optimize the use of limited capital funds and meet operational and community needs.

The Board shall adopt by resolution the CIP. The CIP may be amended at any time by action of the Board. At a minimum, the CIP will be updated at least annually as part of the budget process. Unless otherwise approved by the Board for emergency situations, funds cannot be spent on a Capital Project unless it is approved by the Board as part of the CIP.

2. Applicability and Scope

This policy shall apply to all funds under the budgetary and fiscal control of the Board.

3. Definitions

- a) Adopted Budget Resolution – The formal statement approved by the Board which shows budgeted revenues and expenditures/expenses for the upcoming fiscal year by fund.
- b) Capital Budget – Year One of the Capital Improvement Plan shall be appropriated in the Adopted Budget Resolution.
- c) Capital Project – A planned expense for a facility or physical item exceeding \$100,000, having a useful lifespan of ten years or more (except for technology products, which have a useful life of only three to five years), and meeting one or more of the following criteria:
 - i. Involves the acquisition or construction of any physical facility;
 - ii. Involves the acquisition of land or an interest in land;
 - iii. Increases capacity of a public park, trail, or roadway through acquisition or construction;
 - iv. Involves the ongoing acquisition of major equipment or physical systems (e.g. radio systems, computer technology, major specialized vehicles, voting equipment, etc.);
 - v. Involves modifications of facilities, including additions to existing facilities, which increases the square footage, useful life, or value of the facility.
 - vi. Maintenance or replacement of substantial facilities.
- d) Capital Maintenance or Replacement Project – A non-recurring project to repair, maintain, or replace existing capital facilities for the purpose of protecting the County's investment in the facility and minimizing future maintenance and

replacement costs. To be classified as a Capital Project, a Capital Maintenance or Replacement Project must have expenditure intervals greater than five years, and individual projects may have values below \$100,000.

4. **Capital Improvement Program Detail**

The Capital Improvement Program shall provide:

- a) A statement of the objectives of the Capital Project and the relationship with the County's General Plan, department master plans, necessary service levels, and expected facility needs.
- b) An implementation program for each of the Capital Projects that provides for the coordination and timing of project construction among various County departments.
- c) An estimate of each Capital Project's costs, anticipated sources of revenue for financing the project, and an estimate of the impact of each project on County revenues and operating budgets. The operating impact information shall be provided for the period covered in the County's ten-year Capital Improvement Program. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably anticipated to be available when needed.
- d) A schedule of proposed debt requirements.

5. **CIP Committee**

The CIP will be updated annually as a multi-departmental effort. A committee will meet during the budget preparation process to validate, review, and prioritize all Capital Project requests submitted by departments. The resulting CIP will be presented to the Board of County Commissioners for approval.

The CIP Committee includes members as designated by the Board and will include, at a minimum, a representative from the County Clerk/Auditor's Office, a representative from the Public Works Department, and a representative from the Information Systems Department.

The CIP Committee will meet regularly to review the progress and financial status of the Capital Projects. The County Auditor will supply financial reports to the Board, CIP Committee members, and to various project managers showing the project budget, expenses to date, encumbrances and available budget balance.

6. **Transparency**

At least annually, citizens will have an opportunity to express their opinion related to the CIP.

7. **Cash Flow**

A statement of cash flows will be completed for the major CIP funding sources including, but not limited to, property and/or sales taxes, internal service funds, capital projects fund, debt service funds, grants, and contributions/donations. Revenue sources are to be reviewed each year and the 10-year CNA updated every year as part of the budget adoption process.

The County's objective is to incorporate "Pay-As-You-Go" funding (using available cash resources) in the CIP. When current revenue sources are available for Capital Projects, consideration will be given first to those capital assets with the shortest useful life and/or to those capital assets whose nature makes them more difficult to finance with debt.

8. **Capital Projects Fund**

Funds may be accumulated in a reserve for future capital projects, designated as the Capital Projects Fund, in accordance with the County's Fund Balance Policy. Capital equipment will be replaced according to a replacement schedule based on the useful life of the asset.

9. **Debt Issuance**

Debt may be issued for any Capital Project if the payback period does not exceed the life of the asset and a funding source is identified for the repayment. Debt shall be issued in accordance with the County's Debt Management Policy.

Appendix D (Investment Policy)

The Office of
Utah County Treasurer
Utah County, State of Utah

Investment Policy

Established June 28, 2005

1. Policy

It is the policy of the Utah County Treasurer to invest public funds held by the Treasurer in accordance with all federal and state laws. The Primary objectives of the policy are to ensure safety of the funds, provide adequate liquidity for the operation of county functions, and achieve a prudent investment return.

2. Scope

This investment policy applies to all public funds held by the Utah County Treasurer which are available for investment.

3. General Provisions

- a) The investment of funds by the Utah County Treasurer shall comply with applicable statutory provisions, including, but not limited to the Utah State Money Management Act.
- b) The Chief Deputy Treasurer will act as Investment Officer when the Treasurer is not able, for any reason, to function in that capacity.
- c) The Treasurer will provide copies of all investment account statements and copies of all bank account statements, together with bank statement reconciliations, to the County Auditor every month. The Treasurer will also inform the County Auditor of any large investment activity over and above warrants, payroll or tax distribution. The Treasurer will also provide an investment report to the County Commission during the month following the end of each quarter. The Commission may inspect the investment records of the Treasurer at any time.
- d) Prior to investing funds in investments with a term exceeding six months, the Treasurer will consult with the Auditor's Department and Department Heads to ascertain the timeline on available fund balances. The benchmark for investments for Utah County is the Public Treasurer Investment Fund (PTIF), managed by the State Treasurer. Any short-term investment with a term of less than six months will be reviewed in relation to the current and anticipated state pool returns. The Treasurer will not make investments in any instrument with a term which exceeds the reasonably anticipated cash flow needs of the County.
- e) Public funds shall be invested with the following objectives:
 - i. Safety of principal.
 - ii. Liquidity of principal for future expenditures.
 - iii. Yield on investment.
- f) Selection of investment shall be made exercising judgment and care, with the prudent investor's discretion to avoid speculation based on unforeseen future events or changes to the markets.

4. Eligible Investments

Deposits or investments of all public funds by the Treasurer shall be in compliance with the Utah Money Management Act, specifically, but not limited to, Title 51, Chapter 7, Section 11, or any amendments thereto.

Appendix E (Equipment Replacement)

Section 1 – Objectives

The objectives of the Program are as follows:

- Standardize replacement criteria and guidelines.
- Provide a mechanism by which funding for equipment replacements is available in advance of the need, through the establishment of a replacement reserve in an internal service fund.
- Provide departments with reliable and up-to-date equipment to assist them in meeting their responsibilities and job functions.
- Provide for the timely acquisition and disposal of equipment (“units”), to maximize the resources available for meeting equipment needs.
- Smooth the outflow of funding for essential equipment and the rotation of incoming and outgoing equipment year to year.
- Reduce maintenance costs by eliminating old, expensive-to-maintain equipment.

Section 2 – Scope

The Board of County Commissioners (“the Board”), in conjunction with county departments, will establish the baseline for the amount and types of units needed. The Program provides for the planned replacement of all Utah County equipment (excluding equipment used in an internal service funds), 1) generally with an estimated replacement cost of \$5,000 or more, 2) a useful life exceeding four years, and 3) that is not purchased from another internal service fund (i.e., motorized equipment (Fund 610), kitchen equipment (Fund 620), building maintenance (Fund 630), telephone equipment (Fund 640), radio equipment (Fund 650), computer/technology equipment (Fund 670). Copiers purchased under the County’s copier replacement program will be managed through the equipment replacement fund even when the cost of an individual copier is less than \$5,000 (See APPENDIX A). Auxiliary equipment purchased separate from the original equipment generally will be the responsibility of the department unless the cost of the auxiliary equipment exceeds \$5,000 and the equipment would qualify for the Program or is an integral piece of the original equipment (i.e., high-capacity copier tray, copier fax module, etc.).

A department may elect to exclude equipment from the Program and assume the full cost of current and future equipment replacement.

The Budget Manager will administer the Program and the equipment listing will be maintained in the Fixed Asset System, a listing of equipment in the Program that will include:

- Department that purchased the equipment
- Asset tag
- Description of the equipment
- Original cost
- Original purchase date
- Estimated life of the equipment
- Annual recapitalization amount
- Cumulative recapitalization
- Estimated replacement date
- Estimated replacement cost

Section 3 – Funding

Funding for equipment replacement will be accomplished as follows:

1. Each year, if the Board approves new equipment to be added to the Program, funding will be approved and provided directly to the Equipment Replacement Fund.
2. Departments with equipment included in the Program will be charged an annual recapitalization amount (recapitalization), equal to the annual depreciation of the equipment plus an inflation factor, until the equipment is replaced, or the full replacement cost has been accumulated. Accumulated recapitalization will be held in reserves for future replacement.
3. When replacement is needed, the replacement equipment will be funded in the following order:
 - a) Accumulated replacement reserves for the equipment,
 - b) Charges to the department budgets in the year of replacement.
4. Costs to purchase upgraded replacement equipment, beyond the estimated replacement cost of the original equipment, will be the responsibility of the department purchasing the item in the year of purchase.

5. For existing equipment placed in the Program at 12/31/21, the annual recapitalization will be computed at the annual rate as if the unit had been recapitalized from the original acquisition date (i.e., a five-year asset would be charged 1/5 of projected replacement cost each year until replacement). This charge will continue until the equipment is replaced, or the reserve amount is sufficient to fund future replacement.
6. Copiers – to allow standardization, control, and timely replacement of copiers in the replacement program:
 - a) All copiers being serviced under a copier maintenance agreement will be added to the equipment schedule for the Program and recapitalized,
 - b) The cost of individual copiers included in the Program may be less than \$5,000,
 - c) Copier purchases for copiers currently being recapitalized will be funded as described in item 4 above, and
 - d) Departments will be charged an annual recapitalization amount for all copiers included in the program as described in items 3 above.

Trade-in values and buyback programs are considered funding sources. Proceeds from equipment sold will be recognized as revenue to the Program, not the department.

Program will not be utilized to fund equipment repairs. Funding for equipment that must be replaced before the scheduled date will follow item 4 above.

Section 4 – Purchase and Equipment Tracking

Requisitions for equipment purchased under the Program will be entered by the Auditor's Office. In addition to the normal information entered in a requisition, the following information will be included:

1. The approved quote is provided to the Budget Manager who then creates a budget line and transfers budget to that line in the budget,
2. The designated person in the Auditor's Office, creates a requisition that contains of the following:
 - a) Information normally included in a requisition,
 - b) The department purchasing the equipment,
 - c) The division that will be using the equipment,
 - d) The contact person in the department,
3. Once the purchase is made and equipment is received, Purchasing will issue asset tags,
4. Each department will track the equipment, maintain an equipment inventory, and review the inventory annually.
5. Equipment that is disposed for any reason will be reported to the Purchasing office on the requisite form.

Section 5 – Replacement Plans

The Program was developed on the premise that an average life span can be established for a group (type/subclass) of equipment based on industry standards and/or analysis of the group's performance within the organization. This average life cycle (age) is used primarily to determine the annual recapitalization amount and to provide a reference point to review the economic feasibility of retention versus replacement. Because the life expectancy is an average, it is anticipated that some equipment will operate beyond its estimated useful life, and some will be replaced early. The fact that a particular unit has reached an age and/or usage threshold that makes it a candidate for replacement does not mean it will automatically be replaced.

A minimum ten (10) year replacement plan will be maintained by the Budget Manager, based on the average life for each unit and its expected replacement cost.

Equipment inventory listings will be distributed to departments annually for review and update. Departments will complete the inventory listing and submit it to Purchasing. Anticipated new additions to the Program for the next year shall be submitted by each department as part of the annual budget process. Once approved by the Board, additions to the Equipment Replacement Plan will be included in the adopted annual County budget. This approval authorizes the Budget Manager to set up budgets for the purchase and replacement of equipment in the Program. Unanticipated additions to the Program may be needed throughout the year and will be presented to the Board for approval as needed.

The adopted Purchasing Policy will be followed.

Section 6 – Approval of Additions to Existing Equipment Inventory

Equipment added to the Program must meet the requirements of Section 2 above. Additions to existing equipment inventory follow this procedure:

1. In conjunction with the annual budget process:

- a) Departments will submit a form requesting the addition to the Auditors office as part of the annual budget submittal packet, the form will include
 - i. a description of the new equipment
 - ii. cost estimates
 - iii. anticipated life of the equipment
2. Additions requested outside of the annual budget process:
 - a) Department will submit a form requesting the addition to the Auditors office, the form will include
 - i. a description of the new equipment
 - ii. cost estimates
 - iii. anticipated life of the equipment
 - b) The Auditor's office will present the request to the Board for approval.
3. Once approval is obtained from the Board, as part of the budget process or during the year, the Auditor's office will establish a budget line in the Equipment Replacement Fund.
4. After completing the Purchasing requirements, the department will follow the procedures in Section 4 above.

Section 7 – Expected Useful Life

The expected useful life of a unit is assigned at the time of acquisition based on the County's Capital Assets policy. Generally, the life is determined based on equipment type and the overall cost of the unit.

Appendix A – Copier Replacement

The County approved a copier maintenance and replacement agreement to allow the copiers to be replaced on a regular, specified schedule (generally 5-7 years). All copiers have been inventoried and assigned an estimated replacement year. The following procedure must be followed to purchase a copier under this program.

1. Proposed copier replacements for the subsequent year will be presented to the Board in conjunction with the annual budget.
2. The department requesting the replacement will contact the County Purchasing Manager.
3. The Purchasing Manager contacts the County's outside consultant (NuQuo or current consultant) who will:
 - a) Review the copier(s) that have been identified for replacement with departmental personnel,
 - b) Discuss the department's copier needs with the department head or authorized personnel,
 - c) Identify the most appropriate copier from the approved models and pricing that were identified in the contract approved by the Board,
 - d) Consultant will provide recommendations to Purchasing Manager,
 - e) Purchasing Manager will contact Les Olson Company (or current copier vendor),
 - f) A budget transfer will be made to the budget line set up for the specific copier purchase,
 - g) Purchasing Manager will provide information to person(s) authorized to enter requisitions,
 - h) A requisition will be entered, and a purchase order will be issued to the vendor for the copier purchase.
4. The cost of all copiers purchased during the year will be added to the County capital asset system.
5. Departments will be charged an annual recapitalization cost to provide funding for future copier replacements.