



WASATCH COUNTY Adopted Budget 2022

December 2021

Table of Contents

Executive Summary

County Manager’s Letter	5
Organizational Chart.....	6
Elected and Staff Positions	7
All Fund Summary.....	8

General Fund Information

General Fund Summary.....	10
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Essential Services Department Budgets

County Manager	12
County Council.....	12
Justice Court	12
Personnel.....	13
Clerk-Auditor	13
Treasurer	13
Recorder	14
Attorney’s Office.....	14
Assessor	14
Sheriff’s Office	15
Public Works.....	16
Surveyor.....	17
Ambulance.....	17
Senior Citizens	17
Mental Health.....	17

Development Services Department Budgets

Building Inspection	18
Planning & Zoning	18
Engineering.....	18

Special Services Department Budgets

District Court	19
Legislative Support	19
USU Extension Services	19
CARES.....	20
Indigent.....	20
General Services	20

Special Revenue Funds Information

Transient Room Tax Fund 22
Restaurant Tax Fund 22
Jail Commissary Fund..... 23
911 Emergency Services..... 23
Liquor Distribution 24
Library Fund 24
Public Health Services 25
American Rescue Plan Act..... 25

Capital Funds Information

General Capital Improvement Fund..... 28
B&C Road Fund 28
Impact Fee Fund..... 29

Internal Service Funds Information

Information System Services..... 31
Computer Replacement 31
Fleet Maintenance 32
Fleet Replacement 32
Communication Equipment 32

Debt Service Funds Information

County Bonds 34
Sales Tax Revenue Bond 34

Executive Summary

INTERIM COUNTY MANAGER
Dustin Grabau



COUNTY COUNCIL
Marilyn Crittenden
Steve Farrell
Danny Goode
Kendall Crittenden
Mark Nelson
Jeff Wade
Spencer Park

October 29, 2021

County Council Chair Nelson, Vice Chair Park, and fellow Councilors,

I am pleased to present to you the budget for 2022 for Wasatch County. This budget represents a significant efforts to be more transparent and accessible about how the county spends public funds. It involves input from all departments as we assess our needs and plan for the future. It recognizes the unique circumstances of our community and attempts to address the needs identified to serve the public.

Included in this year's budget are nine full-time staff additions composed of the following:

- A human resources professional in the Personnel Department.
- A civil attorney in the Attorney's Office.
- Three new trainee appraisers in the Assessor's Office with one joining mid-year.
- In the Sheriff's Office a new chief deputy, two patrol deputies, and a new sergeant in corrections.

This budget also includes funding for employee compensation changes that are sorely needed. In the budgets below, a market study has been completed adjusting many positions, a 5% cost of living increase included, and a 3% 401k match. Additionally, we've budgeted \$150 per full-time equivalent (FTE) in departments for recognition and \$100 per FTE in the Manager's Office for incentives.

While these payroll expenses come with a high price tag, we currently have many open positions and our ability to hire the approved positions will be limited without implementing these changes. We cannot provide essential services to our community without qualified and dedicated staff being recruited and retained. These programs will go a long way to ensuring both.

In 2020 and 2021 Wasatch County received significant funding from Federal coronavirus relief funds from both CARES and ARP Acts which contributed \$3.6 million and \$3.3 million respectively. Wasatch County also expects to receive an additional \$3.3 million in 2022 through the ARP Act. These funds have been and will be used in accordance with guidelines to promote public health, restore economic vitality, and address critical approved needs.

Truth in taxation is included in this final budget and is dedicated toward additional staff and automation efforts to improve the county's tax appraisal process.

Respectfully,

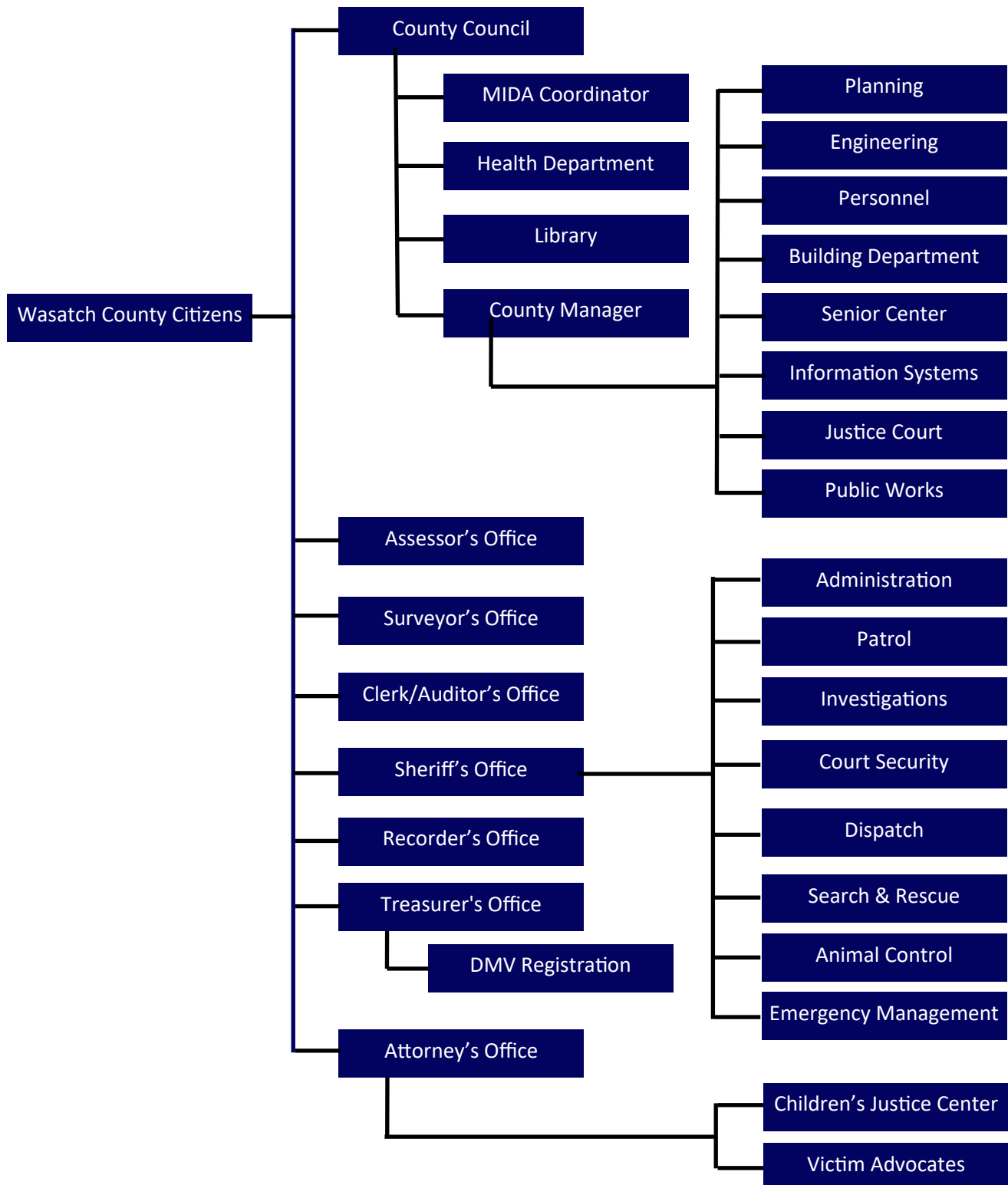
Handwritten signature of Dustin Grabau in black ink.

Dustin Grabau
Wasatch County Interim Manager

ASSESSOR ATTORNEY CLERK/AUDITOR RECORDER SHERIFF SURVEYOR TREASURER JUSTICE COURT JUDGE
Todd Griffin Scott Sweat Joey D Granger Marcy Murray Jared Rigby James Kaiserman Diane G Burgener Brook Sessions

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Organizational Chart



Elected & Staff Positions



Back Row left to right: Kendall Crittenden, Danny Goode, Spencer Park, Mark Nelson
 Front Row left to right: Steve Farrell, Marilyn Crittenden, Jeff Wade

County Administration

County Assessor	Todd Griffin	term: 2021 to 2024
County Clerk-Auditor	Joey Granger	term: 2020 to 2022
County Attorney	Scott Sweat	term: 2019 to 2022
County Recorder	Marcy Murray	term: 2021 to 2024
County Surveyor	Jim Kaiserman	term: 2021 to 2024
County Treasurer	Diane Burgener	term: 2021 to 2024
County Sheriff	Jared Rigby	term: 2019 to 2022
Interim County Manager	Dustin Grabau	appointed
Justice Court	Judge Sessions	appointed
Planning	Doug Smith	appointed
Personnel	Dave Rowley	appointed
Information Systems	Don Wood	appointed
Building Department	Quinn Davis	appointed
Public Works	Brandon Cluff	appointed

County Council

At-Large A:	Marilyn Crittenden	term: 2019 to 2022
At-Large B:	Steve Farrell	term: 2021 to 2024
Heber North C:	Danny Goode	term: 2019 to 2022
Heber South D:	Kendall Crittenden	term: 2021 to 2024
Midway E:	Mark Nelson (Chair)	term: 2021 to 2024
County East F:	Jeff Wade	term: 2019 to 2022
County South G:	Spencer Park	term: 2021 to 2024

All Funds Summary

2022 Budget by Fund			
Fund	Revenue & Transfer In	Expenditure & Transfer Out	Balance
General Fund	\$ 30,200,551	\$ 30,110,401	\$ 90,150
Special Revenue Funds			
Transient Room Tax Fund	2,510,000	2,510,000	-
Restaurant Tax Fund	894,000	894,000	-
Jail Commissary Fund	120,500	137,300	(16,800)
911 Emergency Services Fund	250,000	250,000	-
Liquor Distribution Fund	60,000	60,000	-
Library Fund	1,321,040	1,332,175	(11,135)
Public Health Services Fund	3,615,812	3,592,355	23,457
American Rescue Plan Act	3,310,889	1,933,889	1,377,000
MIDA Fund	233,564	233,564	-
Total Special Revenue Funds	<u>12,315,805</u>	<u>10,943,283</u>	<u>1,372,522</u>
Capital Improvement Funds			
General CIP Fund	1,035,929	696,929	339,000
B&C Road Fund	984,400	1,819,000	(834,600)
Impact Fee Fund	864,000	431,000	433,000
Total Capital Improvement Funds	<u>2,884,329</u>	<u>2,946,929</u>	<u>(62,600)</u>
Internal Service Funds			
Information Systems Services Fund	2,100,284	2,097,987	2,297
Computer Replacement	341,960	341,960	-
Fleet Maintenance	64,500	70,800	(6,300)
Fleet Replacement	367,700	367,700	-
Communication Equipment	177,175	177,175	-
Total Internal Service Funds	<u>3,051,619</u>	<u>3,055,622</u>	<u>(4,003)</u>
Debt Service Fund			
County Bonds Fund	1,183,500	1,016,200	167,300
Sales Tax Rev Bond Fund	80,000	80,000	-
Total Debt Service Funds	<u>1,263,500</u>	<u>1,096,200</u>	<u>167,300</u>
Total - All Funds	\$ 49,715,803	\$ 48,152,434	\$ 1,563,369

General Fund Information

General Fund Summary

General Fund Summary	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue & Transfer In					
Property Taxes	10,574,019	13,683,169	13,941,514	13,941,514	15,118,156
Sales Tax	2,921,400	3,743,124	3,258,909	4,100,000	4,000,000
Building Fees	1,759,523	1,938,054	1,889,250	4,723,125	2,650,150
Engineering Fees	757,007	271,392	312,000	2,000,000	594,500
Other Fees	19,107	28,888	31,850	23,888	25,700
Fee in Lieu	1,689,286	1,626,136	1,673,263	1,673,263	1,686,218
Mental health	999,158	752,240	1,521,399	1,000,000	1,200,000
Grants	288,618	3,679,216	400,475	474,159	349,227
Recording Fees	433,368	759,906	743,160	880,000	877,900
Planning Fees	118,364	151,317	260,000	260,000	235,000
Public Safety Programs	2,472,504	2,470,562	2,742,550	2,186,793	2,563,200
Charges for Services	1,070,136	27,184	-	-	-
Senior Citizens Fees	129,574	130,871	110,450	100,000	120,000
Motor Vehicle Fees	70,621	53,360	80,000	80,000	80,000
Auditor Fees	92,533	47,715	72,000	60,000	60,500
Contributions & Transfers	7,396	134,280	117,250	117,250	354,000
Misc Revenue	310,333	315,589	355,000	135,000	286,000
Total Rev. & Transfer In	23,712,946	29,813,005	27,509,070	31,754,991	30,200,551
Expenditure & Transfer Out					
Essential Services					
County Manager	571,687	630,840	800,177	712,989	935,792
County Council	298,741	321,478	367,235	367,235	397,767
Justice Court	327,048	331,016	383,568	389,744	410,748
Personnel	173,827	201,998	216,378	282,830	358,888
Clerk/Auditor	843,207	912,984	931,206	1,015,749	1,034,941
Treasurer	409,940	441,455	456,139	456,139	486,135
Recorder	504,538	541,841	581,663	581,663	629,962
Attorney's Office	1,115,575	1,279,652	1,417,358	1,417,358	1,636,949
Assessor	862,797	847,491	1,211,803	1,211,803	1,368,141
Surveyor	316,328	305,191	334,145	334,145	403,874
Sheriff's Office	8,354,490	9,449,865	11,327,826	11,308,826	12,609,879
Public Works	3,055,707	3,074,673	3,957,902	5,477,861	4,619,681
Mental Health	1,329,626	59,440	1,731,024	1,731,024	1,445,500
Senior Citizens	525,486	553,421	590,808	590,808	719,468
Ambulance	1,582,173	761,021	-	-	-

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Development Services

Building Inspection	879,690	1,146,188	1,327,370	1,327,370	1,426,007
Planning & Zoning	647,588	598,855	775,651	775,651	839,959
Engineering	226,693	249,094	200,350	250,000	250,000
MIDA Coordinator	-	-	-	116,857	233,714

Special Services

CARES	-	142,758	-	-	-
District Court	40	313	12,000	4,000	9,600
Legislative Support	22,500	21,500	24,500	36,000	36,000
USU Extension Services	194,462	189,128	212,855	212,855	220,366
Indigent	1,400	4,957	4,000	4,000	4,000
General Services	<u>110,814</u>	<u>2,364,115</u>	<u>115,000</u>	<u>2,115,000</u>	<u>123,181</u>

Total Exp. & Transfer Out	<u>22,354,358</u>	<u>24,429,273</u>	<u>26,978,957</u>	<u>30,719,908</u>	<u>30,200,551</u>
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Net Change in Fund Balance	1,358,589	5,383,732	530,113	1,035,083	-
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Essential Services

Essential Services provide for general government operations and oversight that facilitate core services for Wasatch County

County Manager	Actual Amount	Actual Amount	Adopted Budget	Adjusted Budget	Adopted Budget
	2019	2020	2021	2021	2022
Employee Expense	345,152	413,577	435,940	348,752	464,064
Operating Expense	201,646	189,042	332,600	332,600	443,650
Overhead Cost	24,889	28,221	31,637	31,637	28,078
Total County Manager	571,687	630,837	800,177	712,989	935,792

Department Description

- The County Manager's office consists of 3 employees who oversee the administration of county functions and operates as the executive head of the county. Departments under the direct supervision of the County Manager include Planning & Zoning, Information Systems, Building Inspection, Public Works, and Personnel.
- Budget highlights for 2022 include funding for consulting services and employee recognition.

County Council	Actual Amount	Actual Amount	Adopted Budget	Adjusted Budget	Adopted Budget
	2019	2020	2021	2021	2022
Employee Expense	203,065	238,605	251,093	251,093	268,034
Operating Expense	82,562	64,253	94,200	94,200	92,775
Overhead Cost	13,114	18,620	21,942	21,942	36,958
Total County Council	298,741	321,478	367,235	367,235	397,767

Department Description

- The County Council consists of 7 part-time council members who oversee the legislative functions the county and provides oversight to the executive functions.
- There are no major changes to the council's budget in 2022.

Justice Court	Actual Amount	Actual Amount	Adopted Budget	Adjusted Budget	Adopted Budget
	2019	2020	2021	2021	2022
Employee Expense	244,912	244,891	303,377	303,377	324,097
Operating Expense	57,928	43,965	45,059	51,235	39,575
Overhead Cost	24,208	42,161	35,132	35,132	47,076
Total Justice Court	327,048	331,016	383,568	389,744	410,748

Department Description

- The Justice Court is operated by 2 full-time employees and 1 part-time employee. It provides services for minor legal matters handled at a local level.
- There are no major changes to this budget in 2022.

Personnel	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Employee Expense	160,703	185,604	196,818	196,818	334,705
Operating Expense	4,806	3,484	5,265	71,718	6,305
Overhead Cost	8,318	12,910	14,295	14,295	17,879
Total Personnel	173,827	201,998	216,378	282,830	358,888

Department Description

- Personnel consists of 3 full-time employees and provides support all county staff as well as for Parks & Recreation and Solid Waste SSDs.
- A third full-time employee was added in 2022 to provide an additional HR credentialed staff member.

Clerk/Auditor	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Clerk					
Employee Expense	414,375	460,517	470,385	470,385	500,559
Operating Expense	66,460	41,240	56,200	56,200	47,200
Overhead Expense	<u>66,071</u>	<u>74,748</u>	<u>79,321</u>	<u>79,321</u>	<u>112,232</u>
Total Clerk	546,906	576,505	605,906	605,906	659,991
Central Purchasing					
Operating Expense	78,107	74,561	81,300	81,300	90,700
Overhead Expense	<u>184,494</u>	<u>180,940</u>	<u>190,000</u>	<u>274,544</u>	<u>192,000</u>
Total Central Purchasing	262,601	255,501	271,300	355,844	282,700
Elections					
Operating Expense	<u>33,700</u>	<u>80,978</u>	<u>54,000</u>	<u>54,000</u>	<u>92,250</u>
Total Elections	33,700	80,978	54,000	54,000	92,250
Total Clerk/Auditor	843,207	912,984	931,206	1,015,749	1,034,941

Department Description

- The Clerk/Auditor's Office is headed by an elected Clerk/Auditor. It provides for financial operations of the county and supports business licenses, elections, and other functions. It consists of 5 full-time staff members.
- There are no major changes to this budget in 2022.

Treasurer	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Employee Expense	342,416	366,087	359,875	359,875	365,311
Operating Expense	23,753	23,571	34,000	34,000	36,900
Overhead Cost	<u>43,772</u>	<u>51,796</u>	<u>62,264</u>	<u>62,264</u>	<u>83,924</u>
Total Treasurer	409,940	441,455	456,139	456,139	486,135

Department Description

- The Treasurer's Office is headed by an elected Treasurer and manages county funds including collection of property taxes. It also administers the county's DMV. Staff includes 5 full-time members.
- Budget highlights in 2022 include funding for digitizing microfilm catalogues.

Recorder	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Employee Expense	420,268	452,012	468,575	468,575	485,112
Operating Expense	17,389	12,087	24,000	24,000	24,900
Overhead Cost	66,882	77,743	89,088	89,088	119,950
Total Recorder	504,538	541,841	581,663	581,663	629,962

Department Description

- The Recorder's Office is headed by an elected Recorder and manages the recording and repository of official documents. It includes 6 full-time staff members and 1 part-time staff member.
- Budget highlights in 2022 include funding for a part-time staff member.

Attorney's Office	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Attorney's Office					
Employee Expense	793,969	943,435	1,014,063	1,014,063	1,191,809
Operating Expense	33,995	27,241	63,189	63,189	71,715
Overhead Cost	44,632	52,950	56,821	56,821	77,373
Total Attorney's Office	872,596	1,023,625	1,134,073	1,134,073	1,340,897
Children's Justice Center					
Employee Expense	101,206	105,539	110,335	110,335	114,693
Operating Expense	17,741	15,236	23,750	23,750	23,000
Total Children's Justice Center	838	773	5,360	5,360	900
Victim Advocate	119,785	121,548	139,445	139,445	138,593
Employee Expense					
Operating Expense	92,055	95,703	99,603	99,603	107,537
Overhead Cost	12,657	16,628	21,447	21,447	18,125
Total Victim Advocate	18,481	22,149	22,789	22,789	31,798
Total Attorney's Office	123,194	134,479	143,840	143,840	157,460
Department Description	1,115,575	1,279,652	1,417,358	1,417,358	1,636,949

- The Attorney's Office is headed by an elected Attorney and manages all legal matters for the county including prosecution of crimes and civil considerations of county functions. It includes 10 full-time employees and 1 part-time employee.
- Budget highlights in 2022 include funding for an additional full-time civil attorney.

Assessor	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Employee Expense	736,336	720,026	1,004,969	1,004,969	1,169,340
Operating Expense	59,420	48,622	112,500	112,500	79,850
Overhead Cost	67,040	78,843	94,334	94,334	118,951
Total Assessor	862,797	847,491	1,211,803	1,211,803	1,368,141

Department Description

- The Assessor's Office is headed by an elected Assessor managing the assessment of property values within the county. It includes 11 full-time employees.
- Budget highlights in 2022 include funding for two trainees to be brought on mid-year.

Sheriff's Office	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Admin					
Employee Expense	392,941	272,660	388,181	388,181	551,261
Operating Expense	145,316	176,522	176,126	176,126	161,480
Capital	253,536	793,900	899,736	899,736	1,157,793
Overhead Cost	<u>15,652</u>	<u>22,727</u>	<u>30,000</u>	<u>60,000</u>	<u>30,000</u>
Total Admin	807,446	1,265,809	1,494,042	1,524,042	1,900,534
Patrol					
Employee Expense	1,382,045	1,671,677	2,089,418	2,089,418	2,385,394
Operating Expense	224,014	207,638	225,835	225,835	294,000
Capital	279,860	87,166	84,000	84,000	176,000
Overhead Cost	<u>28,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Patrol	1,914,419	1,966,481	2,399,253	2,399,253	2,855,394
Investigations					
Employee Expense	1,492,485	1,600,382	1,629,011	1,629,011	1,746,272
Operating Expense	104,897	101,840	114,500	114,500	114,500
Overhead Cost	<u>113,849</u>	<u>56,000</u>	<u>56,000</u>	<u>56,000</u>	<u>66,000</u>
Total Investigations	1,711,231	1,758,221	1,799,511	1,799,511	1,926,772
Court Security					
Employee Expense	333,916	279,524	395,394	395,394	-
Operating Expense	4,811	9,046	8,750	8,750	8,750
Overhead Cost	<u>3,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Court Security	342,721	288,569	404,144	404,144	8,750
Dispatch					
Employee Expense	712,254	781,284	771,640	771,640	1,121,321
Operating Expense	18,975	23,357	25,000	25,000	23,000
Overhead Cost	<u>65,261</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Dispatch	796,490	804,641	796,640	796,640	1,144,321
Search & Rescue					
Employee Expense	2,250	74,470	84,018	84,018	85,860
Operating Expense	420	285,789	363,890	363,890	363,890
Capital	<u>-</u>	<u>33,499</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total Search & Rescue	2,670	393,759	477,909	447,909	479,751
Animal Control					
Overhead Cost	<u>27,909</u>	<u>16,836</u>	<u>126,000</u>	<u>126,000</u>	<u>120,000</u>
Total Animal Control	27,909	16,836	126,000	126,000	120,000
Corrections					
Employee Expense	2,124,098	2,454,452	3,253,430	3,253,430	3,591,805
Operating Expense	372,292	382,731	414,700	414,700	397,100
Overhead Cost	97,340	-	-	-	30,000
	<u>48,984</u>	<u>14,441</u>	<u>20,000</u>	<u>1,000</u>	<u>20,000</u>
Total Corrections	2,642,715	2,851,624	3,688,130	3,669,130	4,038,905

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Sheriff's Office Cont.	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Emergency Management					
Employee Expense	78,442	76,951	99,897	99,897	95,152
Operating Expense	24,394	25,472	42,300	42,300	40,300
Overhead Cost	<u>6,052</u>	<u>1,502</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Emergency Management	108,888	103,925	142,197	142,197	135,452
Total Sheriff's Office	8,354,490	9,449,865	11,327,826	11,308,826	12,609,879

Department Description

- The Sheriff's Office is headed by an elected Sheriff providing county-wide service in many areas utilizing 63 full-time staff members and 32 part-time staff members.
- Budget highlights in 2022 include 1 Chief Deputy, 2 Patrol Deputies, and 1 Corrections Sergeant.

Public Works	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Highways					
Employee Expense	1,606,237	1,672,214	1,878,424	1,878,424	2,092,492
Operating Expense	321,963	382,253	546,214	546,214	550,964
Overhead Expense	104,694	106,734	97,776	97,776	120,424
Capital Expense	<u>41,674</u>	<u>5,863</u>	<u>12,000</u>	<u>12,000</u>	<u>32,000</u>
Total Highways	2,074,567	2,167,065	2,534,414	2,534,414	2,795,880
Flood Control					
Employee Expense	<u>16,642</u>	<u>2,448</u>	<u>76,000</u>	<u>76,000</u>	<u>76,000</u>
Total Flood Control	16,642	2,448	76,000	76,000	76,000
Wildland Fire					
Employee Expense	10,530	11,432	11,365	11,365	15,888
Operating Expense	<u>(26,473)</u>	<u>78,528</u>	<u>113,800</u>	<u>1,633,760</u>	<u>160,000</u>
Total Wildland Fire	(15,943)	89,960	125,165	1,645,125	175,888
Building Maintenance					
Employee Expense	158,604	182,111	194,774	194,774	277,183
Operating Expense	<u>473,604</u>	<u>373,702</u>	<u>698,000</u>	<u>698,000</u>	<u>972,543</u>
Total Building Maintenance	632,208	555,813	892,774	892,774	1,249,726
Recreation TV					
Employee Expense	<u>13,200</u>	<u>13,335</u>	<u>23,200</u>	<u>23,200</u>	<u>23,200</u>
Total Recreation TV	13,200	13,335	23,200	23,200	23,200
Weed & Pest Control					
Employee Expense	272,672	178,358	203,398	203,398	194,837
Operating Expense	56,361	61,693	96,950	96,950	98,150
Overhead Expense	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Total Weed & Pest Control	335,033	246,051	306,348	306,348	298,987
Total Public Works	3,055,707	3,074,673	3,957,902	5,477,861	4,619,681

Department Description

- The Public Works Department provides county-wide service in many areas utilizing 21 full-time staff members.
- An additional \$23,000 was added in 2022 for a Wildland Fire Certification Incentive.

Surveyor	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Employee Expense	254,089	266,192	270,256	270,256	311,646
Operating Expense	38,027	12,064	34,180	34,180	55,250
Overhead Cost	24,212	26,935	29,709	29,709	36,978
Total Surveyor	316,328	305,191	334,145	334,145	403,874

Department Description

- The Surveyor's Office is headed by an elected Surveyor managing plat reviews for all properties within the county. They provide services for any property surveys in Wasatch County and Rich County by contract. It includes 3 full-time employees.
- Budget highlights in 2022 include funding a data collector and truck bed organizer.

Ambulance	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Employee Expense	1,068,379	749,741	-	-	-
Operating Expense	308,261	11,279	-	-	-
Overhead Expense	132,045	-	-	-	-
Capital Expense	73,489	-	-	-	-
Total Ambulance	1,582,173	761,021	-	-	-

Department Description

- The Ambulance Department was transferred to the Wasatch County Fire District SSD in 2020.

Senior Citizens	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Employee Expense	343,524	350,289	379,194	379,194	465,629
Operating Expense	113,081	105,739	107,100	107,100	124,325
Overhead Expense	68,881	87,237	74,513	74,513	99,514
Capital Expense	-	10,156	30,000	30,000	30,000
Total Senior Citizens	525,486	553,421	590,808	590,808	719,468

Department Description

- The Senior Citizens Department provides county-wide service seniors utilizing 5 full-time staff and 1 part-time staff members. In 2022, the Senior Center's operations will be managed by the Parks & Recreation district.
- No major changes are included in the 2022 budget.

Mental Health	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Operating Expense	1,329,626	59,440	1,731,024	1,731,024	1,445,500
Total Mental Health	1,329,626	59,440	1,731,024	1,731,024	1,445,500

Department Description

- This department funds mental health services through a contract with Wasatch Mental Health.
- In 2022, the County will fund additional services through Wasatch Mental Health using federal American Rescue Plan Act funds.

Development Services

Development Services provide for items that regulate and enforce existing codes to preserve quality of life, health, and safety standards as projects are constructed in the county.

	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Building Inspection					
Employee Expense	612,575	742,361	852,819	852,819	908,304
Operating Expense	201,673	327,285	389,500	389,500	405,550
Overhead Cost	65,441	76,542	85,051	85,051	112,153
Total Building Inspection	879,690	1,146,188	1,327,370	1,327,370	1,426,007

Department Description

- The Building Inspection Department consists of 7 full-time employees and helps administer building for development projects in unincorporated portions of Wasatch County.
- Some minor staff reclassifications are included in the 2022 budget.

	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Planning & Zoning					
Employee Expense	512,408	507,596	597,209	597,209	654,533
Operating Expense	102,538	43,183	123,750	123,750	132,500
Overhead Cost	32,641	48,077	54,692	54,692	52,927
Total Planning & Zoning	647,588	598,855	775,651	775,651	839,959

Department Description

- The Planning and Zoning Department consists of 6 full-time employees and helps administer the code for development and zoning across the unincorporated portions of Wasatch County.
- Funding for some contract services is included in the 2022 budget.

	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Engineering					
Operating Expense	226,693	249,094	200,350	250,000	250,000
Total Engineering	226,693	249,094	200,350	250,000	250,000

Department Description

- The Engineering Department funds the consulting firms that provide engineering services to county development projects.
- No major changes are included in the 2022 budget.

Special Services

Special Services are departments created for specific purposes with a limited scope of responsibilities.

District Court	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Tentative Budget 2022
Operating Expense	40	313	12,000	4,000	9,600
Total District Court	40	313	12,000	4,000	9,600

Department Description

- District Court funds ongoing maintenance to the District Court leased to State Court System.
- There are no major changes to this budget in 2022.

Legislative Support	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Tentative Budget 2022
Operating Expense	22,500	21,500	24,500	36,000	36,000
Total Legislative Support	22,500	21,500	24,500	36,000	36,000

Department Description

- Legislative Support funds two consultants that provide services on state and federal issues.
- There are no major changes to this budget in 2022.

USU Extension Services	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Tentative Budget 2022
Employee Expense	67,437	69,777	73,276	73,276	36,221
Operating Expense	92,126	85,597	100,300	100,300	130,450
Overhead Expense	34,899	33,754	39,279	39,279	53,695
Total USU Extension Services	194,462	189,128	212,855	212,855	220,366

Department Description

- This department funds the county's portion of Utah State University's extension services.
- While it has no budget impact, in 2022 one staff member shifted from being a county employee to a USU employee.

CARES Act	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Employee Expense	-	206,006	-	-	-
Operating Expense	-	1,938,556	-	-	-
Overhead Expense	-	686,353	-	-	-
Capital Expense	-	142,758	-	-	-
Total CARES	-	2,973,672	-	-	-

Department Description

- This department was created to track the expenditure of the Coronavirus Aid, Relieve, and Economic Security (CARES) Act passed by Congress in 2020. All funds were spent in accordance with federal regulations and US Treasury Guidelines in 2020.

Indigent	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Operating Expense	1,400	4,957	4,000	4,000	4,000
Total Indigent	1,400	4,957	4,000	4,000	4,000

Department Description

- This department funds expenses for individuals requiring services but without funds or family support.
- No major budget changes are included in the budget.

General Services	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Contributions & Transfer Out	79,675	2,332,376	83,000	2,083,000	87,181
Operating Expense	31,139	31,739	32,000	32,000	36,000
Total	110,814	2,364,115	115,000	2,115,000	123,181

Department Description

- This department funds general expenses.
- No major budget changes are included in the budget.

Special Revenue Funds Information

Special Revenue Funds are those with a dedicated funding source and a special purpose to provide services to county citizens.

Transient Room Tax Fund	Actual Amount 2019	Actual Amount 2020	Adopted Budget- et 2021	Adjusted Budget- et 2021	Adopted Budget- et 2022
Revenue					
Tax Revenue	1,993,707	2,230,104	1,836,000	2,300,000	2,500,000
Interest Earnings	42,354	28,473	33,000	7,000	10,000
Total Revenue	2,036,061	2,258,577	1,869,000	2,307,000	2,510,000
Expenditure					
Economic Development Expense	784,988	892,363	844,040	962,937	-
Recreation Expense	148,872	317,834	270,000	500,000	-
Contributions & Transfers	989,692	594,902	594,200	594,200	2,510,000
Total Expenditure	1,923,551	1,805,100	1,708,240	2,057,137	2,510,000
TRT Fund Net Change	112,510	453,477	160,760	1,249,863	-

Department Description

- Transient Room Taxes are collected on short-term rental transactions like hotel stays. There are limitations to what the funds can be used for as defined by state code. Typically, Wasatch County has used the funds to support applicable Heber Valley Tourism and Parks and Recreation activities.
- In 2022, rather than expend funds in the TRT fund, we will transfer those funds to the departments for use with a portion remaining for outside use.

Restaurant Tax Fund	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget- et 2021	Adopted Budget 2022
Revenue					
Tax Revenue	599,549	681,766	693,785	860,000	880,000
Interest Earnings	91,350	50,847	30,000	7,000	14,000
Total Revenue	690,899	732,613	723,785	867,000	894,000
Expenditure					
Operating Expense	8,251	125,811	110,000	120,000	-
Contributions & Transfers Out	110,000	300,000	300,000	300,000	894,000
Total Expenditure	118,251	425,811	410,000	420,000	894,000
Restaurant Fund Net Change	572,648	306,802	313,785	447,000	-

Department Description

- Restaurant Taxes are collected on purchases at food establishments in Wasatch County. There are limitations to what the funds can be used for as defined by state code. Typically, Wasatch County has used the funds to support applicable Parks and Recreation activities.
- In 2022, rather than expend funds in the TRT fund, we will transfer those funds to the departments.

Jail Commissary Fund	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Intergovernmental Revenue	88,931	81,911	84,000	84,000	88,000
Charges for Service	31,238	30,265	36,000	32,000	32,000
Miscellaneous Rev	<u>3,735</u>	<u>2,262</u>	<u>2,500</u>	<u>500</u>	<u>500</u>
Total Revenue	123,904	114,438	122,500	116,500	120,500
Expenditure					
Operating Expenditure	<u>113,184</u>	<u>132,389</u>	<u>133,300</u>	<u>133,300</u>	<u>137,300</u>
Total Expenditure	113,184	132,389	133,300	133,300	137,300
Net Change	10,720	(17,951)	(10,800)	(16,800)	(16,800)

Department Description

- The Jail Commissary Fund manages the financial transaction for commissary items in the County Jail. This includes work provided by inmates that is compensated.
- No major changes are proposed in this budget

911 Emergency Service	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Tentative Budget 2022
Revenue					
Charges For Service	184,749	252,136	192,000	192,000	246,000
Interest	23,018	13,643	12,500	4,000	4,000
Appropriated Fund Balance	<u>-</u>	<u>17,315</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	207,767	283,093	204,500	196,000	250,000
Expenditure					
Operating Expense	14,268	31,054	39,000	39,000	137,000
Capital Expense	143,676	-	69,000	-	23,000
Overhead Expense	44,548	57,840	80,000	-	90,000
Transfer Out	<u>-</u>	<u>-</u>	<u>16,500</u>	<u>-</u>	<u>-</u>
Total Expenditure	202,492	88,894	204,500	39,000	250,000
911 Fund Net Change	5,275	194,199	-	157,000	-

Department Description

- 911 Revenues are generated from phone lines in the county and distributed by Utah State to provide for the cost of public safety access points where emergency calls are routed.
- In 2022, funds are included for upgrades to software and hardware systems.

Liquor Distribution	Actual Amount 2019	Actual Amount 2020	Adopted Budg- et 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Intergovernmental	50,958	54,820	60,000	60,000	58,000
Interest	5,415	2,353	3,400	200	400
Appropriated Fund Balance	-	-	6,600	6,600	1,600
Total Revenue	56,373	57,173	70,000	66,800	60,000
Expenditure					
Operating Expense	-	87,887	70,000	66,800	60,000
Capital Expense	45,000	87,665	-	66,800	-
Total Expenditure	45,000	175,552	70,000	133,600	60,000
Liquor Distribution Net Change	11,373	(118,379)	-	(66,800)	-

Department Description

- The Liquor Distribution fund manages revenues collected from state programs to mitigate the impact of liquor related social impacts.
- No major changes are proposed in this budget

Library Fund	Actual Amount 2019	Actual Amount 2020	Adopted Budg- et 2021	Adjusted Budg- et 2021	Adopted Budget 2022
Revenue					
Taxes	1,009,518	1,187,059	1,147,203	1,147,203	1,260,924
Fee in Leiu	41,247	36,682	45,000	45,000	38,516
Grants	-	37,750	8,400	8,400	11,900
Misc Revenue	20,936	12,602	9,200	9,200	9,200
Contributions & Transfers In	2,942	950	500	500	500
Total Revenue	1,074,642	1,275,043	1,210,303	1,210,303	1,321,040
Expenditure					
Employee Expense	596,780	546,193	754,661	754,661	793,073
Operating Expense	163,704	189,425	157,350	157,350	234,550
Overhead Expense	278,286	324,907	279,946	279,946	304,552
Total Expenditure	1,038,771	1,060,525	1,191,957	1,191,957	1,332,175
Library Fund Net Change	35,872	214,518	18,346	18,346	(11,135)

Department Description

- Wasatch County operates the only Library that serves the whole community. It provides material loaning services, educational programs, and facilitates community events. It has its own property tax levy that provides the primary funding for its services and has an advisory board that aids in oversight of the facility. It consists of 10 full-time employees and one part-time employee.
- No major changes are proposed in this budget.

Public Health Services	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Tentative Budget 2022
Revenue					
Taxes	588,119	695,741	660,901	660,901	676,934
Fee in Leiu	23,942	21,378	23,600	23,600	24,000
Grants	1,600,760	2,647,989	2,362,762	2,362,762	2,860,698
Other Fees	945	1,015	1,000	1,000	3,600
Misc Rev	<u>103,254</u>	<u>76,960</u>	<u>56,800</u>	<u>10,000</u>	<u>50,580</u>
Total Revenue	2,317,020	3,443,083	3,105,063	3,058,263	3,615,812
Expenditure					
Employee Expense	1,658,586	1,930,775	2,237,935	2,237,935	2,430,728
Operating Expense	820,349	554,950	768,062	768,062	868,762
Overhead Cost	45,550	61,495	200,868	200,868	219,524
Capital Expense	<u>-</u>	<u>117,371</u>	<u>-</u>	<u>-</u>	<u>73,341</u>
Total Expenditure	2,524,486	2,664,590	3,206,865	3,206,865	3,592,355
Public Health Fund Net Change	(207,466)	778,493	(101,802)	(148,602)	23,457

Department Description

- Public Health Services consists of 20.5 budgeted FTEs and provides services for general wellness, environmental health, epidemiology, and community programs. It has a property tax levy but is primarily funded by grants from other entities.
- No major changes are proposed in this budget

American Rescue Plan Act	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Intergovernmental Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,310,889</u>	<u>3,310,889</u>
Total Revenue	-	-	-	3,310,889	3,310,889
Expenditure					
Operating Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,552,252</u>	<u>1,933,889</u>
Total Expenditure	-	-	-	1,552,252	1,933,889
ARPA Fund Net Change	-	-	-	1,758,637	1,377,000

Department Description

- The American Rescue Plan Act was legislation passed in 2021 to provide governments funding to address the ongoing COVID-19 Pandemic. In 2021 funds were used to purchase additional office space to benefit the Health Department, among other COVID-related expenditures.
- In 2022, the second tranche of funds is expected to be received and expenditures will be made for office renovations, vaccine clinics, PPE and cleaning supplies, and other necessary items.

MIDA Fund	Actual Amount 2019	Actual Amount 2020	Adopted Budg- et 2021	Adjusted Budget 2021	Tentative Budg- et 2022
Revenue					
Fees	-	-	-	-	90,000
Contributions & Transfer In	-	-	-	-	143,564
Total Revenue	-	-	-	-	233,564
Expenditure					
Employee Expense	-	-	-	-	214,655
Operating Expense	-	-	-	-	5,900
Overhead Expense	-	-	-	-	13,009
Total Expenditure	-	-	-	-	233,564
MIDA Fund Net Change	-	-	-	-	-

Department Description

- The MIDA Coordinator department was created mid-year in 2021 to facilitate a large-scale development in the Jordannelle basin at the north end of the county. It helps support multiple entities through the complex project that is developing over the coming years. It consists of a single full-time staff member. The Military Installation Development Authority is a state agency that manages other aspects of the project.
- The 2022 budget includes the full-year budget for this department for the first time.

Capital Funds Information

Capital Funds are used to track expenditure of funds intended for long term infrastructure improvements.

Capital Improvement Fund	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Fees	361,576	363,361	380,000	380,000	430,000
Misc Revenue	39,475	25,933	18,000	409,704	14,000
Contributions & Transfers In	-	2,000,000	-	2,000,000	591,929
Total Revenue	401,051	2,389,293	398,000	2,789,704	1,035,929
Expenditure					
Capital Expenditure	242,359	37,535	-	1,353,391	616,929
Transfer Out	-	-	-	-	80,000
Total Expenditure	242,359	37,535	-	1,353,391	696,929
CIP Fund Net Change	158,692	2,351,758	398,000	1,436,313	339,000

Department Description

- The Capital Improvement Fund is funded through corridor preservation fees and transfers from other funds. It is used to provide for county capital needs.
- In 2022, a payment will be made on a property purchase for a transfer station that is a pass through from the Solid Waste SSD.

B&C Road Fund	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Intergovernmental	918,847	904,725	920,000	920,000	980,000
Misc Revenue	36,072	11,951	15,000	6,000	4,400
Total Revenue	954,919	916,676	935,000	926,000	984,400
Expenditure					
Capital Expense	1,134,337	873,253	1,679,000	800,000	1,819,000
Total Expenditure	1,134,337	873,253	1,679,000	800,000	1,819,000
B&C Fund Net Change	(179,419)	43,423	(744,000)	126,000	(834,600)

Department Description

- B&C Road Fund provides for the collection of fuel taxes that are allocated by the state for the maintenance of class B and C roads.
- This budget includes funding for road maintenance projects.

Impact Fees	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Interest Income	8,235	5,250	3,200	3,200	4,000
Impact Fees	404,193	438,283	402,000	825,000	860,000
Contributions & Transfers	<u>2,752</u>	<u>2,752</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	415,181	446,285	405,200	828,200	864,000
Expenditure					
Public Safety Capital Projects	9,851	-	2,610	2,610	-
Road Capital Projects	264,988	249,697	355,000	355,000	400,000
Park Capital Projects	<u>30,091</u>	<u>30,091</u>	<u>35,725</u>	<u>35,725</u>	<u>31,000</u>
Total Expenditure	304,930	279,789	393,335	393,335	431,000
Impact Fee Net Change	110,250	166,497	11,865	434,865	433,000

Department Description

- Impact fees are collected on new development projects for public safety, roads, and parks & recreation. This fund facilitates the use of those funds on approved capital projects for those services.
- No major Changes are included in this year's budget.

Internal Service Funds Information

Internal Service Funds are used to account for costs of services that are provided to other funds.

Information Systems Services	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Charges For Services	977,923	1,267,719	1,461,833	1,461,833	2,025,284
Misc Revenue	54,182	84,359	42,000	42,000	75,000
Contributions & Transfers In	-	250,676	-	-	-
Total Revenue	1,032,105	1,602,754	1,503,833	1,503,833	2,100,284
Expenditure					
Employee Expense	527,757	764,096	917,375	917,375	1,380,417
Operating Expense	191,636	184,571	161,280	161,280	277,280
Capital Expense	6,402	45,626	48,000	48,000	55,000
Overhead Expense	283,687	422,201	347,502	347,502	385,290
Total Expenditure	1,009,483	1,416,494	1,474,157	1,474,157	2,097,987
IS Service Fund Net Change	22,622	186,260	29,676	29,676	2,297

Department Description

- Information Systems Services consists of 11 full-time staff members. It provides network, help desk, and system administration for all county services as well as Parks & Recreation and Solid Waste SSDs.
- In 2022, three new full-time positions are proposed: a system administrator, a GIS analyst, and a business analyst.

Computer Replacement	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Misc Revenue	241,672	250,661	308,402	308,402	341,960
Total Revenue	241,672	250,661	308,402	308,402	341,960
Expenditure					
Operating Expense	137,817	147,570	308,402	308,402	341,960
Total Expenditure	137,817	147,570	308,402	308,402	341,960
Comp. Repl. Fund Net Change	103,855	103,091	-	-	-

Department Description

- The computer replacement fund is a repository for expenses distributed to all county services to provide for the regular replacement of computer equipment.
- No major changes are proposed to this fund.

Fleet Maintenance	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Charges for Services	66,300	60,300	57,800	57,800	63,300
Misc Revenue	<u>9,317</u>	<u>4,793</u>	<u>5,800</u>	<u>5,800</u>	<u>1,200</u>
Total Revenue	75,617	65,093	63,600	63,600	64,500
Expenditure					
Operating Expense	<u>47,143</u>	<u>46,218</u>	<u>63,700</u>	<u>63,700</u>	<u>70,800</u>
Total Expenditure	47,143	46,218	63,700	63,700	70,800
Fleet Maint. Fund Net Change	28,474	18,875	(100)	(100)	(6,300)

Department Description

- Fleet Maintenance manages charges for maintaining vehicle distributed throughout county departments.
- No major changes are proposed in this budget.

Fleet Replacement	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Misc Revenue	<u>298,940</u>	<u>(135,202)</u>	<u>220,200</u>	<u>220,200</u>	<u>367,700</u>
Total Revenue	298,940	(135,202)	220,200	220,200	367,700
Expenditure					
Operating Expense	<u>239,686</u>	<u>94,778</u>	<u>220,200</u>	<u>220,200</u>	<u>367,700</u>
Total Expenditure	239,686	94,778	220,200	220,200	367,700
Fleet Rep. Fund Net Change	59,254	(229,980)	-	-	-

Department Description

- Fleet Replacement fund provides for the purchase of new vehicles as the useful life is reached.
- No major changes are proposed to this fund.

Communication Equipment	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Charges for Services	189,553	183,016	175,975	175,975	175,975
Misc Revenue	<u>7,734</u>	<u>4,379</u>	<u>5,000</u>	<u>700</u>	<u>1,200</u>
Total Revenue	197,286	187,395	180,975	176,675	177,175
Expenditure					
Employee Expense	53,657	63,832	54,890	54,890	65,123
Operating Expense	69,818	121,400	85,500	85,500	35,852
Capital Expense	<u>-</u>	<u>-</u>	<u>61,000</u>	<u>61,000</u>	<u>76,200</u>
Total Expenditure	123,475	185,232	201,390	201,390	177,175
Communication Fund Net Change	73,811	2,163	(20,415)	(24,715)	-

Department Description

- Communication equipment funds radios for public safety and other county functions.
- No major changes are proposed to this fund.

Debt Service Funds Information

Debt Service Funds are used track bonds issued for county facilities and voter-approved projects.

County Bonds	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Taxes	369,801	400,707	401,304	401,304	443,500
Fee in Lieu	18,964	13,118	20,576	20,576	22,000
Bond Proceeds	-	5,176,576	-	4,875,000	-
Misc Revenue	24,621	35,411	13,000	13,000	18,000
Contributions & Transfers	<u>505,000</u>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>	<u>665,000</u>
Total Revenue	918,386	6,425,811	1,234,880	6,109,880	1,148,500
Expenditure					
Bond Payment	<u>1,049,675</u>	<u>1,044,625</u>	<u>1,052,875</u>	<u>7,375,000</u>	<u>981,200</u>
Total Expenditure	1,049,675	1,044,625	1,052,875	7,375,000	981,200
Bonds Fund Net Change	(131,289)	5,381,186	182,005	(1,265,120)	167,300

Department Description

- In 2020, general obligation bonds were issued for Open Space projects and in 2021, a refunding of older bonds is in-progress to save on interest rate expense.
- No major changes are included in this budget.

Sales Tax Rev Bond	Actual Amount 2019	Actual Amount 2020	Adopted Budget 2021	Adjusted Budget 2021	Adopted Budget 2022
Revenue					
Misc Revenue	3,603	1,653	2,000	2,000	500
Contributions & Transfers	<u>79,675</u>	<u>81,700</u>	<u>83,000</u>	<u>83,000</u>	<u>79,500</u>
Total Revenue	83,278	83,353	85,000	85,000	80,000
Expenditure					
Bond Payment	81,175	85,650	85,000	85,000	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
Total Expenditure	81,175	85,650	85,000	85,000	80,000
Sales Tax Rev Fund Net Change	2,103	(2,297)	-	-	-

Department Description

- This fund services an existing Sales Tax Revenue bond issued in 2002 that expires in 2022.
- No major changes are proposed to this fund.