

2017 Budget

Budget Discussion by Department – Personnel

Personnel Budget 2017

In accordance with our 3, 5, and 10 year personnel plan the following benefits have been approved for the 2017 budget

- **1.1% COLA implemented in PP1, 2017.** In following national CPI standards rolling 12 months indicate a 1.1% increase (Western index indicated a 2.3% rise in our region)
- Additional **1% match** in 401K accounts when matching requirements are meet
- **Career Step** for qualifying individuals on their anniversary
- Continue to **fund liability** accounts at same rate
- All **benefit contributions to remain the same** as 2016

Budget Discussion by Department – Personnel

Personnel –Liability Updates

- Insurance Service Credit Payout
 - Rollover Jan 2016 at \$115,648
 - Addition funding of \$116,500
 - Current total funding of \$105,500 (\$221,148)
- Leave Payout
 - Liability amount rollover Jan 2016 \$284881.28
 - GF Additional budget of \$150,000
 - GF Current balance of \$69,869.42 (\$354,750)

Budget Discussion by Department - Facilities

Tooele County Facilities Management 2017 Budget Request

- **Facilities:** \$11,853,821.00

Buildings Operation & Maintenance
 Equip. Operation & Maintenance
 Utilities
 Salaries
 Equipment

- Capital Improvements:

County Facility Asphalt Repairs/Maint.		\$ 100,000.00
Mantes Lot Replacement		\$ 61,000.00
Old Jail Demolition		\$ 600,000.00
Food Bank Bldg. Repairs		\$ 60,000.00
Jail Plumbing & Toilets		\$ 250,000.00
Concrete Repairs		\$ 40,000.00
EOC UPS - New System		\$ 109,000.00
Admin. Bldg. Boilers/Exterior Bldg Repair		\$ 150,000.00
Tooele County Admin. Bldg. Replace		\$9,030,000.00
		\$10,400,000.00

Budget Discussion by Department – Parks and Recreation

Tooele County Parks and Recreation 2017 Budget Request

- **Parks and Recreation: \$529,689.00**

Canyons Operation & Maintenance
Trails Maintenance
Benson Grist Mill Operation & Maintenance
Salaries
Equipment

- Capital Improvements

Settlement Canyon RV Expansion					\$ 20,000.00
Mid Valley Trail Asphalt					\$185,000.00
					\$205,000.00

Budget Discussion by Department – Deseret Peak Complex

Tooele County DPC 2017 Budget Request

- **Deseret Peak Complex: \$ 2,776,220.00**

Operation & Maintenance

Equip. Operation & Maintenance

Utilities

Concession Operation

Salaries

Equipment

Depreciation: \$945,842.00

- Capital Improvements

Concrete Replacement				\$ 50,000.00
Slurry Seal				\$ 15,000.00
Center of Horse Track Improvements				\$600,000.00
Bucking Chutes / Panel Replace				\$ 30,000.00
Reader (information) Board Replace				\$ 50,000.00
				\$745,000.00

Budget Discussion by Department – Children's Justice Center

- CDBG Grant-
 - CDBG- \$200,000 in 2017 and 186,000 in 2018
 - County- approximately \$300,000 split between 2017 & 2018
 - Will sell current CJC to recoup some of the funds paid out by the county
- Designated Forensic Interviewers
 - State- \$10,000
 - VOCA- \$2,792
- Total budget (less CDBG Grant)
 - State- \$131,009
 - VOCA- \$29,401.78
 - County- \$25,097

Budget Discussion by Department – Attorney

- 2017 County Attorney's Office Budget: Same as last year, except for the adjustments to salary and benefits (no new employees).
- 2017 Public Defender Budgets: Increase of expenses related to \$7,500 for homicide cases, and \$5,000 for conflicts counsel in Juvenile Court cases.

What's on the Horizon?

1. Criminal case filings are up, including 30% increase in felony case filings. If similar increases continue, a new prosecutor will need to be hired, as well as a new legal secretary.
2. Legislature is likely to pass new JRI legislation for the juvenile court system. This new legislation could transfer a substantial amount of work from the State to the County. If the legislation passes in its current form, at least one new legal secretary will need to be hired.
3. Changes to the Public Defender system by the State. Current County budget is about \$350,000. The suggested changes could easily double the budget with no indication whether the State will pay for any of this increase.

Budget Discussion by Department – IT

- **Staffing**
 - Down 2 FT Positions – Hiring 1 Network Specialist in 2017
- **Network Equipment Replacement**
 - **75%** of all network equipment is in an end of life status
- **Budgeted Projects for 2017**
 - Tyler Eagle Software implementation for Assessor, Clerk/Auditor, Recorder, & Treasurers' Office
 - Web Development for the County Assessor's Office
 - County Main Website Redevelopment
 - Document Management System Upgrade

Budget Discussion by Department – Treasurer

Treasurer - excused

- Outside of Personnel changes the Treasures reports an approx. decrease of \$5,000 in his overall budget.

Budget Discussion by Department – Justice Court

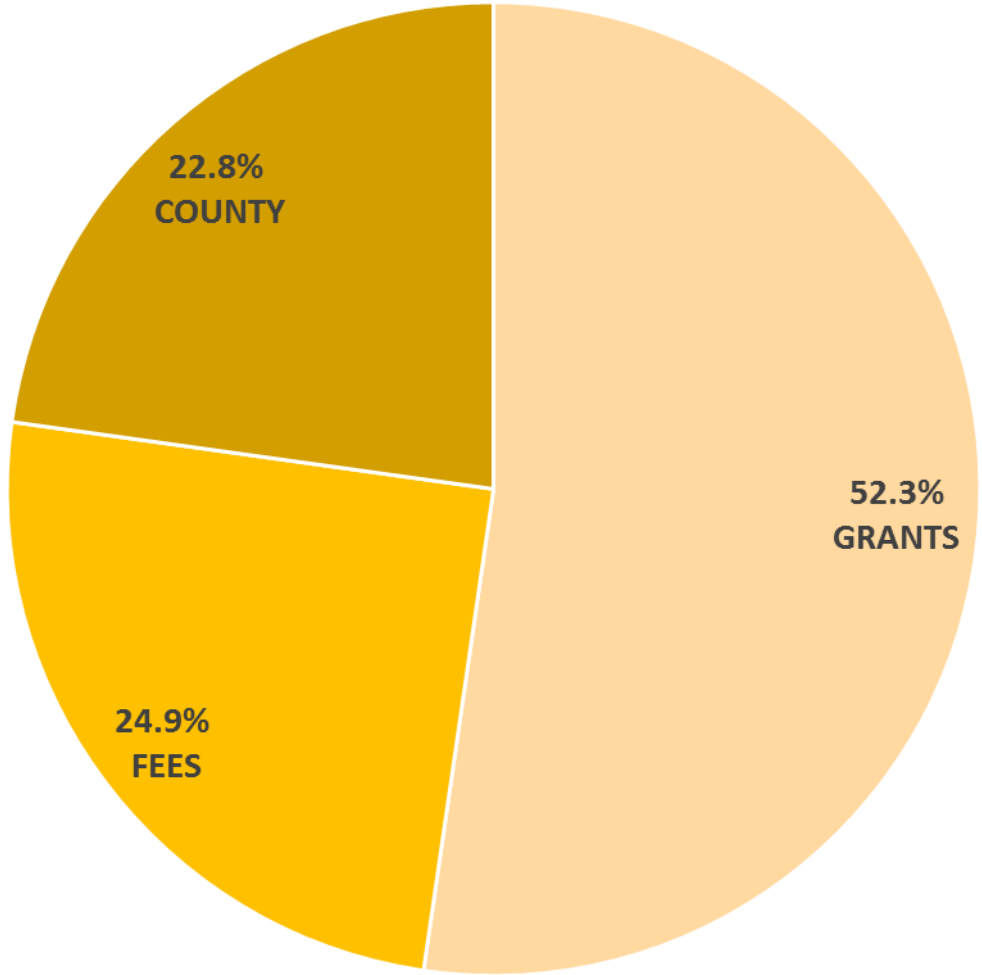
- No change overall – small decrease from 2016 budget.

Budget Discussion by Department – Health

- Total Health and Aging 2017 Budget Increase = \$136,29
- Total Increase in Grants and Fees = \$142,349
- Total Decrease in County Contribution = -\$6,020

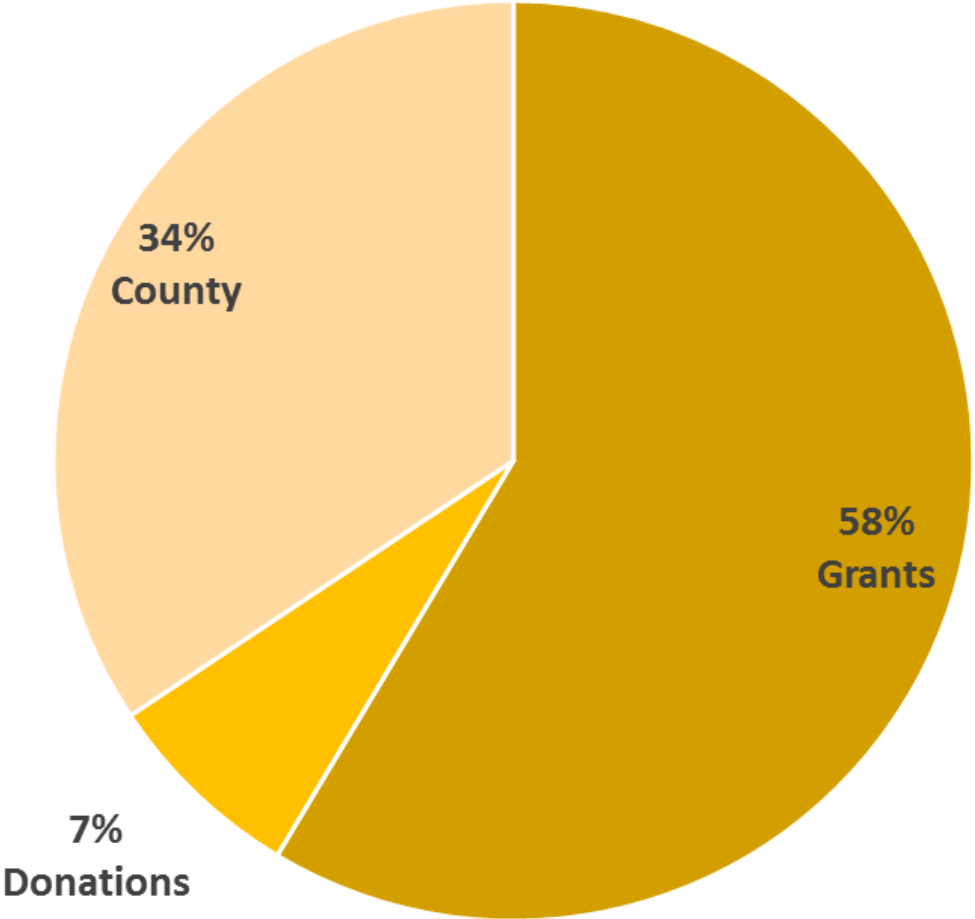
*Much of the budget increase is due to an increase in costs of employees benefits, an additional Aging employee and an increase in services for the senior citizen population.

**TOOELE COUNTY HEALTH DEPARTMENT
PROPOSED 2017 REVENUES
(\$5.6 million)**



■ Grants - \$2.9 mil ■ Fees - \$1.4 mil ■ County - \$1.3 mil

**Tooele County Aging Services
Proposed 2017 Revenues
(\$1.98 Million)**



■ Grants: \$1,155,000 ■ County: \$680,764 ■ Donations: \$148,600

Budget Discussion by Department – Roads

- Funding Sources
 - Fuel Tax
 - Proposition One
 - Municipal Service Fund
 - General Fund
 - State and Federal Grants

Budget Discussion by Department – Roads

Budget Requests for 2017

- Personnel
- Equipment
- Routine Maintenance
- Preventive Maintenance
- Rehabilitation
- Reconstruction
- Snow Removal
- Flood Control
- Weed Control

Budget Discussion by Department – Recorder/Surveyor/GIS/Engineering

Budget Highlights Include:

- Additional Geographical Information Systems (GIS) Employee
- Tooele Parkway
- MidValley Highway

Budget Discussion by Department – Extension

USU Extension 2017 Proposed Budget Adjustments

Travel & Training	(\$ 2,000)
Equipment Operation & Maintenance	(\$ 1,000)
Professional Services	<u>\$13,700</u>
Net Increase	\$10,700

Budget Discussion by Department – Emergency Management

Facilities and Communication Sites

- Facilities
 - **Transfer of \$16,800.00** from facilities account for the UPS system
- Communication Sites
 - **\$5,000.00 increase** for security camera systems at are **7 sites**

Training and Materials

- Public Education
 - **\$5,000.00 Increase**
- Travel and Training
 - **\$2,000.00 Increase**
- **LEPC**
 - **\$2,000.00 Increase**

Budget Discussion by Department – Human Resources

Changes in 2017 budget

- Materials Supplies and Services increase of \$60,000
 - For Timekeeping System – online access and integration to current payroll system.
- Retired Employee Health Insurance increase of 41%
 - Three years prior no change in budget.
 - Opened back up early retirement, numerous additions to the program after stagnate for three years.

Budget Discussion by Department – Clerk/Auditor

Clerk's Office

- 1,295 passports
- 944 passport pictures
- 405 marriage licenses
- 60 marriages
- 199 notarized documents
- 587 business licenses
- 44 GRAMA requests
- 61 Meeting minutes and agendas posted
- Clerk Fees up \$109,809 from budgeted \$97,000 (+13.2%)

Elections

- 3 elections
- 26,527 ballots process
- 3,498 new registered voters
- 9,341 voter information changes

Looking forward- Will need new voting equipment (approx. 2018)
\$50,000 annually for 5 years

Budget Discussion by Department – Clerk/Auditor

Auditor

25,262 Valuation Notices

6,760 Checks

834 Abatements

2,427 General Ledger Accounts

Track budgets for 19 different departments

Manage/assist in development of the County budget

5 Different types of audits performed

Independent Audit

Board of Equalization

When the offices were combined the previous Auditor's office had 3 people, we were given one extra person. We have made numerous changes and improvements, even being 2 people short.

Budget Discussion by Department – Assessor

- Salaries & Benefits
 - Bring the Commercial in-house
 - Hire one additional residential appraiser
 - Move a Certified Residential appraiser into a lead position
 - Combine Personal Property Auditor and Appraiser Assistant position
- Travel & Training
 - Appraisers are required to have 28 hours CE every two years
 - Certified Residential Appraisers – 200 training hours and 2500 experience hours and a Bachelor Degree
 - Utah Association of Counties Conference
 - International Association of Assessing Officers
- Postage
 - Questionnaires mailed out for detailed review
 - Mailing of Personal Property and Mobile Home Statements
 - Greenbelt letters
 - General Correspondence

Budget Discussion by Department – Assessor

- Equipment O & M
 - Maintenance on vehicles
 - Fuel and inspections
-
- Professional & Technical
 - Association Dues
 - Fees for licensing
 - Appraisal system renewal fee
 - Pictometry – aerial view of land and buildings
-
- Reappraisal Trust
 - Data Collectors – Detailed Review 2017
 - Commercial consulting
 - Appraisal for State Appeals
 - Multi County Reappraisal Trust Dues
- Audits-Personal Property
 - State fees for auditing the Personal Property
- Equipment
 - Emergency Expenses

Budget Discussion by Department – Wendover Airport

- BALANCED BUDGET (EXCLUDING DEPRECIATION)
- FOCUS ON INCREASING REVENUES
 - Increase large aircraft ramp service fees by 15%
 - Increase passenger terminal rents and building rents
 - Market operations facility to aeronautical clubs and businesses
 - Attend military trade shows
- PLANNED IMPROVEMENTS
 - Upgrade operations facility
 - Purchase runway and ramp sweeper/blower/tractor
 - Expand passenger terminal building
 - Excavate safety areas near runways

Budget Discussion by Department – Wendover Airport

IMPROVEMENTS FUNDING

	TERMINAL EXPANSION	RUNWAY SWEEPER	EXCAVATION
FEDERAL GRANT	272,700	177,755	45,000
PFC ADVANCE	25,000	15,000	0
ENV AIRPORT EXPENSE	2,300	2,245	5,000
TOTAL	300,000	195,000	50,000

Budget Discussion by Department – Solid Waste

- Walking floor trailer
- D7G Dozer
- Truck with service body – haul equipment
- 1,000 residential garbage cans
- New scales / scale house

Budget Discussion by Department – Public Safety

Sheriff – 4210

- Pay parity need to enhance recruitment and retention
- Need to address aging fleet caused by 13 vehicle Lease program from 2013
- Aging radios from 2002 in need of replacement cost is \$2700 per radio

Budget Discussion by Department – Public Safety

Jail – 4230

- Pay parity need to enhance recruitment and retention
- On call pay for nurses to better respond to medical needs in jail
- Need to separate inmate supplies from commissary line item to better track commissary sales
- Aging radios from 2002 in need of replacement cost is \$2700 per radio

Budget Discussion by Department – Public Safety

Dispatch - 4215

- Training budget consistently go over due to needing quality training for 15 dispatchers

Search & Rescue

- Nothing remarkable - no change to amount

Animal – 4253

- Nothing remarkable - budget went down

Fire – 4220

- Budget increase due to agreement and participation in State Forestry Suppression program

Budget Discussion by Department – Commission

Funding Considerations - Overall

- Village Blvd and Mid Valley Highway
- PILT
- Comprehensive Master Planning
 - Water/Sewer System
- Transportation Needs

Commission Budget

- Budget Officer

Tooele County General Tax Levy

- The Tooele County Commission is proposing a maximum increase to the Tooele County General Tax levy of 9% that would generate an additional \$454,482 of revenue, based on 2016 property values.
- Tooele County proposes an increase to the County Health Department tax levy of 6.15%, which generates an additional \$41,099.76 in revenue.
- The Tooele County Commission is proposing a maximum increase to the Tooele County Municipal Services Tax levy of 9% that would generate an additional \$151,851.69 of revenue, based on 2016 property values.

Total Impact – Incorporated Areas

The total impact on a business with a market value of \$200,000 is as follows:

Annual Total Taxes to Tooele County	Dollar Increase per Year	Dollar Increase per Month
\$ 353.17	\$ 174.42	\$ 14.53

Total Impact – Unincorporated (Municipal Services) Areas

The total impact on a business with a market value of \$200,000 is as follows:

Annual Total Taxes to Tooele County	Dollar Increase per Year	Dollar Increase per Month
\$ 530.40	\$ 262.22	\$ 21.85

General Fund Revenues

Revenues - General Fund	2016	2017
General Fund Revenues	\$ 25,950,734	\$ 27,228,464
Total Taxes:	\$ 9,782,041	\$ 10,346,523
Licenses and Permits:	\$ 40,000	\$ 40,000
Intergovernmental:	\$ 4,433,882	\$ 4,488,429
Charges for Service:	\$ 2,682,900	\$ 2,448,000
Fines and Forfeitures:	\$ 522,000	\$ 547,000
Misc.:	\$ 182,383	\$ 147,000
Contributions and Transfers*:	\$ 8,307,528	\$ 9,211,512

*2017 Includes approximately \$59,678 contribution to fund balance

General Fund Expenses

Expenses - General Fund	2016	2017
General Fund Expenses	\$ 25,950,734	\$ 27,228,464
Commission	\$ 559,134	\$ 736,302
District Court	\$ 21,250	\$ 28,750
Justice Court	\$ 458,871	\$ 456,638
Juvenile Court	\$ 25,000	\$ 30,000
Public Defender	\$ 289,222	\$ 289,222
Career Service Council	\$ 6,000	\$ 5,000
Human Resources	\$ 784,498	\$ 974,420
Information Technology	\$ 1,632,918	\$ 1,677,647
Auditor	\$ 41,000	\$ 38,000
Clerk	\$ 562,868	\$ 467,280
Treasurer	\$ 478,826	\$ 490,548
Recorder	\$ 496,016	\$ 505,888

General Fund Expenses

Expenses - General Fund Cont....	2016	2017
General Fund Expenses	\$ 25,950,734	\$ 27,228,464
Attorney	\$ 1,020,230	\$ 1,071,400
Assessor	\$ 803,260	\$ 800,193
Surveyor	\$ 82,730	\$ 81,968
Non Departmental	\$ 839,206	\$ 929,500
Building Maintenance	\$ 1,392,895	\$ 1,506,341
Election	\$ 109,200	\$ 22,700
Children's Justice Center	\$ 198,296	\$ 217,132
Weeds	\$ 309,918	\$ 301,972
GIS	\$ 93,089	\$ 105,532
Parks and Recreation	\$ 487,873	\$ 619,279

General Fund Expenses

Expenses - General Fund Cont....	2016	2017
General Fund Expenses	\$ 25,950,734	\$ 27,228,464
Sheriff	\$ 3,422,824	\$ 3,649,188
Sheriff Wendover	\$ 422,956	\$ -
Dispatch	\$ 1,205,665	\$ 1,216,262
Search and Rescue	\$ 26,659	\$ 20,571
Fire Department	\$ 751,895	\$ 914,647
County Jail	\$ 4,402,288	\$ 4,663,868
Bee Inspection	\$ 3,200	\$ 3,000
Emergency Management	\$ 580,440	\$ 636,807
Extension	\$ 214,528	\$ 231,374
Exhibits	\$ 74,500	\$ 84,500
Water Development	\$ 12,532	\$ 12,532
Transfers and Other Uses	\$ 4,076,946	\$ 4,342,602
Misc. Expenses	\$ 70,000	\$ 97,400

Roads Fund

Revenues - Roads Fund	2016	2017
Roads Revenues	\$ 5,670,000	\$ 3,592,243
Taxes	\$ 250,000	\$ 200,000
Road B Taxes	\$ 2,930,000	\$ 2,700,000
Forest Reserve/Road B	\$ 95,000	\$ 85,000
Charges for Service	\$ 45,000	\$ 45,000
Contributions and Transfers	\$ 2,350,000	\$ 562,243
Expenses - Roads Fund	2016	2017
Roads	\$ 5,670,000	\$ 3,592,243

Human Services Fund

Revenues and Expenses- Human Services Fund	2016	2017
Human Services Fund	\$ 2,077,088	\$ 2,076,088

Health Department

Health Department Revenues	2016	2017
Health Department Revenues	\$ 5,697,565	\$ 5,571,927
Taxes	\$ 667,000	\$ 709,715
State Grants	\$ 1,213,881	\$ 1,190,353
Charges for Service	\$ 774,319	\$ 786,797
WIC	\$ 1,317,194	\$ 1,211,843
Environmental Health State Grants	\$ 593,046	\$ 643,941
Environmental Health Charges for Service	\$ 331,100	\$ 369,600
State and Local Contributions	\$ 76,020	\$ 95,676
Misc. Revenue	\$ 454,000	\$ 454,000
Contributions and Transfers	\$ 269,005	\$ 110,002

Health Department

Health Department Expenses	2016	2017
Health Department Expenses	\$ 5,697,565	\$ 5,571,927
Family and School Services	\$ 1,523,112	\$ 1,527,546
Support Services	\$ 744,191	\$ 759,476
Health Promotion	\$ 683,419	\$ 596,329
Dental Health	\$ 452,460	\$ 459,697
Emergency Preparedness	\$ 395,625	\$ 341,241
WIC	\$ 1,333,335	\$ 1,216,335
Environmental Health	\$ 565,423	\$ 671,303

Municipal Services Revenues

Municipal Services Fund - Revenues	2016	2017
Municipal Services Fund Revenues	\$ 4,729,248	\$ 5,589,863
Taxes	\$ 3,687,241	\$ 4,039,093
Licenses and Permits	\$ 751,000	\$ 851,000
PILT	\$ 450,000	\$ 340,000
Charges for Service	\$ 5,000	\$ 5,000
Misc.	\$ -	\$ 340,000
Contributions and Transfers	\$ (163,993)	\$ 14,770

Municipal Services Expenses

Municipal Services Fund - Expenses	2016*	2017
Municipal Services Fund Expenses	\$ 4,729,248	\$ 5,589,863
Engineering	\$ 743,649	\$ 873,605
Public Safety - Animal Control	\$ 25,000	\$ 12,000
Economic Development	\$ 122,500	\$ 129,000
Transfer to Roads		\$ 150,000
Transfer - Administrative Fee	\$ 3,838,099	\$ 4,425,258
*Midyear transfer from Fund Balance to Roads		

Aging/Adult Services

Aging/Adult Services - Revenues	2016	2017
Aging/Adult Services Revenues	\$ 1,931,515	\$ 1,903,390
Grants	\$ 1,155,000	\$ 1,155,000
Charges for Service	\$ 25,000	\$ 25,000
State Shared Revenue	\$ 88,600	\$ 88,600
Misc. Revenue	\$ 35,000	\$ 35,000
Contributions and Transfers	\$ 627,915	\$ 599,790
Expenses - Aging/Adult Services	2016	2017
Aging	\$ 1,931,515	\$ 1,903,390

Transient Room Tax Revenue and Expense

Transient Room Tax Revenue and Expense	2016	2017
Revenue	\$ 900,000	\$ 1,139,000
Expense	\$ 900,000	\$ 1,139,000

Debt Service Revenue and Expense

Debt Service Revenue and Expense	2016	2017
31 Fund	\$ 241,385	\$ 252,500
32 Fund	\$ 1,617,164	\$ 1,610,033

Capital Project Revenue and Expense

Capital Project Fund - Revenues	2016	2017
Road Impact Fees	\$ 90,000	\$ 340,000
Contribution from General Fund	\$ 175,000	\$ 761,000
Transfer from Other Fund	\$ 2,500,000	
Appropriation from Fund Balance	\$ 593,058	\$ -
Capital Project Fund - Expenses	2016	2017
Grantsville Sewer Line	\$ 175,000	\$ -
Village Blvd	\$ 683,058	\$ -
Midvalley Highway	\$ 2,500,000	\$ -
Paving Mantes Parking Lot	\$ -	\$ 61,000
Parkway	\$ -	\$ 500,000
CJC Grant Match	\$ -	\$ 200,000
Transfer to Other Fund	\$ -	\$ 340,000

Solid Waste Revenue and Expense

Solid Waste - Revenue	2016	2017
Operating Revenue	\$ 2,028,000	\$ 1,844,838
Contributions from Retained Earnings	\$ 1,040,257	\$ 913,333
Solid Waste - Expense	2016	2017
Operating Expenses	\$ 2,434,470	\$ 2,557,035
Capital Expenditures	\$ 453,786	\$ -
Administrative Transfer	\$ 180,001	\$ 201,136

Deseret Peak Revenue and Expense

Deseret Peak Complex - Revenue	2016	2017
Operating Revenue	\$ 452,500	\$ 473,703
Contributions	\$ 2,007,897	\$ 1,921,579
Deseret Peak Complex - Expense	2016	2017
Operating Expenses	\$ 1,708,406	\$ 1,839,500
Capital Expenditures	\$ 434,300	\$ 235,000
Debt Service	\$ 317,691	\$ 320,782

Wendover Airport Revenue and Expense

Wendover Airport- Revenue	2016	2017
Grants	\$ 418,500	\$ 535,455
Operating Revenue	\$ 3,902,370	\$ 3,640,750
Non Operating Revenue	\$ 7,500	\$ 23,000
Contributions	\$ 1,881,406	\$ 1,828,592
Wendover Airport - Expense	2016	2017
Operating Expenses	\$ 5,492,464	\$ 5,160,441
Capital Expenditures	\$ 451,000	\$ 582,000
Debt Service	\$ 155,560	\$ 155,560
Administrative Transfer	\$ 110,752	\$ 129,796

Internal Service Fund Revenue and Expense

Internal Service Fund	2016	2017
Expenses and Revenues	\$ 1,643,501	\$ 1,028,501

Central Stores Revenue and Expense

Central Stores	2016	2017
Expenses and Revenues	\$ 150,000	\$ 150,000