



Tooele County

Municipal Service Tax

Public Hearing

Municipal Service Tax Overview

- Statutorily Required
- Historic Tracking and Funding
- New approach to Tracking and Funding
- Areas of Service
- Allocation of Departments
- Preliminary Analysis
- Professional Analysis

Statutory Requirement

- Class 3 Counties MUST have a MSF 17-36-9(2)(a)
- The County MUST account for and apportion the cost of providing municipal –type services.
17-34-5(1)(a)
- The County MAY NOT deposit revenue derived from a fee, tax, or other source based upon a countywide assessment into a MSF. 17-36-9(2)(c)(ii)

Historical Tracking & Funding

- Planning and Zoning
- Engineering
- Animal Control
- Sheriff Patrol 80%
- Bookmobile
- Subsidized by PILT

The Financial Recovery Plan

- Long Term
 - Focus on Diversifying Revenue Sources
 - Economic Development
 - Participation in Legislative Process
 - Consideration of More Frequent Tax Increases
 - Focus on Required Services
 - If it is not required, it needs to be justified
 - Focus on Matching Costs to Fees and Taxes
 - Regular evaluation of fee schedules
 - One time money should pay for one time costs
 - Phase Out Post Retirement Benefits
 - Convert from Current Leave Plan to PTO

New Approach to Tracking & Funding

- Look at resources provided by all departments
- Allocate % of department to MSF
- Initiate a Municipal Service Tax to Cover Costs
- Identified Municipals Services
 - Administration
 - Community Development
 - Public Safety
 - Roads
- Subsidized by PILT if needed

Municipal Service Areas

- Administrative Services
 - Accounting
 - Human Resources
 - Information Tech
 - Legal
 - Management (Commission)
- Community Development
 - Economic Development
 - Engineering/Surveying
 - Planning and Zoning
- Public Safety
 - Animal Control
 - Attorney
 - Dispatch
 - Sheriff Patrol
- Roads
 - Maintenance and Plowing
 - Street Lights

Dispatched County Patrol by Area Unincorporated

	June	July	Aug	Sept	Oct	Total	% Group	% All
Erda	84	13	100	88	105	390	19%	13%
Gold Hill	0	0	0	0	0	0	0%	0%
Ibapah	1	0	0	1	1	3	0%	0%
Lake Point	61	58	64	59	76	318	15%	11%
Lofgren	0	0	0	0	1	1	0%	0%
Pine Canyon	22	30	13	27	27	119	6%	4%
Rowley	0	0	0	0	0	0	0%	0%
Skull Valley	0	3	2	0	1	6	0%	0%
Terra	0	3	3	1	0	7	0%	0%
County	264	241	326	236	181	1,248	60%	43%
Unincorp Total	432	348	508	412	392	2,092		72%

Dispatched County Patrol by Area Incorporated

	June	July	Aug	Sept	Oct	Total	% Group	% All
Tooele City	81	107	102	96	86	472	58%	16%
Grantsville	37	34	42	42	40	195	24%	7%
Ophir	2	0	1	1	3	7	1%	0%
Rush Valley	15	18	7	16	7	63	8%	2%
Stockton	12	13	8	9	13	55	7%	2%
Vernon	6	5	6	4	7	28	3%	1%
Incorp Total	153	177	166	168	156	820		28%

Department	2014 Budget	Municipal Services	
Attorney	776,864	50%	388,432
Auditor	259,554	2%	6,229
Clerk	320,000	27%	86,400
Commission	284,262	30%	85,279
Dispatch	444,813	70%	311,369
IT	964,076	6%	57,845
HR	742,759	15%	111,414
Recorder	440,386	31%	136,520
Roads	?		?
Sheriff	2,850,823	70%	1,995,576
GIS	83,459	25%	20,865
Surveyor	119,451	50%	59,726
Treasurer	287,914	1%	2,879
Total	4,278,725		3,262,533

TOOELE COUNTY CORPORATION

2014 BUDGET

RECOMMENDED

12/03/13

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(23) SPECIAL REVENUE FUND: MUNICIPAL SERVICE

DEPT NUMBER	DEPARTMENT	ACTUAL 2011	ACTUAL 2012	ESTIMATE 2013	BUDGET 2013	REQUEST 2014	RECOMMEND 2014	ADOPTED 2014
	GENERAL GOVERNMENT							
4180	ENGINEERING	837,617	777,890	457,700	532,880	393,728	393,728	393,728
4100	TOTAL GENERAL GOVT	837,617	777,890	457,700	532,880	393,728	393,728	393,728
	PUBLIC SAFETY/OTHER PROT.							
4210	SHERIFF	2,586,702	2,608,094	2,348,478	2,241,306	2,472,933	2,469,893	0
4253	ANIMAL CONTROL	84,012	61,702	65,099	71,764	75,276	75,276	75,276
4250	TOTAL PUBLIC SAFETY/OT	2,670,714	2,669,796	2,413,577	2,313,070	2,548,209	2,545,169	75,276
	HIGHWAYS & PUBLIC IMPROVE							
4415	ROAD "B" PROGRAM	3,442,647	3,610,628	2,182,406	2,458,684	2,475,137	2,475,137	2,475,137
4400	TOTAL HIGHWAYS & PUBLIC	3,442,647	3,610,628	2,182,406	2,458,684	2,475,137	2,475,137	2,475,137
	PARKS, REC & PUBLIC PROP							
4580	LIBRARY	128,778	127,900	0	0	0	0	0
4500	TOTAL MENTAL HEALTH	128,778	127,900	0	0	0	0	0
	ECONOMIC DEVELOPMENT							
4640	ECONOMIC DEVELOPMENT	0	0	0	0	0	0	118,000
4600	TOTAL ECON DEVELOPMEN	0	0	0	0	0	0	118,000
	TRANSFERS & OTHER USES							
4830	TRANSFER TO GENERAL FUND							
4834	TRANSFER- ADMINISTRATIVE FEES							3,262,533
4800	TOTAL TRANSFERS & OTHE	0	0	0	0	0	0	3,262,533
4000	TOTAL EXPENDITURES	7,079,756	7,186,215	5,053,683	5,304,634	5,417,073	5,414,033	6,324,673

The Plan and Timeline

- Propose Budget Cap - Oct 2013
- Notice Effected Property Owners - Oct 2013
- Preliminary Analysis - Fall 2013
- Hold Public Hearing - Dec 2013
- Adopt Budget Cap - Dec 2013
- RFP for External Analysis - Jan 2014
- Review External Analysis - Spring 2014
- Set Tax Rate up to Budget Cap - June 2014