



UTAH COUNTY
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MEMORANDUM

TO: The Honorable Board of County Commissioners and Citizens of Utah County

DATE: October 27, 2009

SUBJECT: 2010 Tentative Budget Message

Pursuant to Utah Code Annotated §17-36-10, the tentative budget must be accompanied by a budget message in explanation of the budget.

Statutory References Governing the Tentative Budget

§17-36-10 Preparation of tentative budget.
§17-36-11 Tentative Budget -- Public record prior to adoption.

Date Available: October 27, 2009

Budget Officer: Bryan E. Thompson, Utah County Clerk/Auditor

Commissioners: Larry A. Ellertson Commission Chair
Steve White, Commission Vice Chair
Gary J. Anderson, Commissioner

Statutory Funds of Utah County

Utah County uses the following budgetary funds:

- General Fund
- Special Revenue Funds
 - Community Development
 - Substance Abuse
 - Health Department
 - Public Transit Tax
 - Children's Justice Center
 - Senior Services (including Foster Grandparents and Senior Companions)
 - Wildland Fire Services
 - Prisoner Benefit
 - Transient Room Tax

- Special Revenue Funds (continued)
 - Tourism, Recreation, Cultural and Convention Taxes
 - Assessing and Collecting
- Debt Service Fund
 - General Obligation Bond Funding
 - Revenue Bond Funding
- Capital Projects Fund
- Internal Service Funds
 - Motor Pool Operations
 - Jail Food Services
 - Building Maintenance
 - Telephone Communications
 - Radio Communications
 - Healthy Lifestyles
 - Information Systems Support & Programming

Budget Message

Utah County's 2010 tentative budget is presented and accounted for in the same format as the 2009 budget.

Estimated Revenue Calculations

Revenue from property taxes is estimated based upon the calculation used by the Utah State Tax Commission. Anticipating a projected collection rate of 88 percent, the property tax revenue is budgeted at \$28.9 million for 2010. Of the \$28.9 million budgeted for property taxes, \$20.7 million is for general property taxes that are unrestricted in their use and \$8.2 million is for property taxes that are restricted to assessing and collecting activities.

The local sales tax, which represents sales tax collected in the unincorporated area, has been budgeted with a slight decrease. In July, the Utah State Tax Commission adjusts the population factor. It is anticipated that the population for the unincorporated area will decrease slightly in 2010 and, consequently, the local sales tax has been budgeted at a slightly lower amount than was budgeted in 2009.

The County option sales tax, which represents the 0.25-percent levy the County has opted to collect, is budgeted at \$17 million for 2010. This represents a 5 percent increase over the amount currently budgeted in 2009.

Requested Appropriations

In the County's general fund, the appropriations exceed the estimated revenues in the by \$3.4 million. The Board of County Commissioners has notified department heads of the amounts needed to be cut from their budgets to balance the general fund budget.

This tentative budget shows the general fund budget net of these adjustments. The public hearing on the final budget will be held November 17, 2009.

Statutory budgetary procedures require each governmental fund to have a balanced budget. The following table identifies the funds that are out of balance:

Fund	Revenue	Expense	Out of Balance
General (100)	\$72,522,648	\$75,922,018	\$3,399,370
Substance Abuse (210)	\$6,157,481	\$6,896,242	\$738,761
Wildland Fire (272)	\$2,720,900	\$2,885,135	\$164,235

All other governmental funds are presented as balanced budgets.

The tentative 2010 salary budget over all governmental funds is \$0.7 million lower than the 2009 adjusted budget. The salary amount is lower because of positions eliminated from the staffing plan during 2009. The tentative 2010 benefits budget over all governmental funds is \$1.1 million higher than the 2009 adjusted budget. While the number of employees decreased from 2009 to 2010, the benefits are higher because of an estimated 3-percent increase in health insurance costs and a mid-year increase in the retirement plan contribution.

Tax Increase Projections

This tentative budget does not present an increase in the property tax rate. However, the general fund budget is not balanced and a budgetary procedure allowed to the Utah County Commission is the adoption of a property tax budget that would generate a tax increase in 2010. Utah County's budget has not included a property tax increase for at least ten years.

Budget Integrity

The basic concept of Utah County's 2010 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 2010 projected revenue without using fund balance to bridge the gap between revenue and expenses. Budgetary requests from department heads with budgets not funded by the general fund were limited to revenue generated by their departments. Department heads made an extra effort to maintain services within the limitation given. However, since the general fund budget was not balanced, department heads have been asked to make cuts to their budgets.

This tentative budget includes no new staffing positions and no extraordinary budget increases.

The County will be relying heavily on fund balance to balance the 2009 budget (the amount of fund balance needed to balance the general fund budget has grown from \$4.0 million when the budget was initially adopted to \$8.1 million currently needed). Based upon the fund balance expected to be utilized during 2009 and taking into account the statutory minimum fund balance requirement, the County will not have any funding available from fund balance to balance the 2010 budget. It is recommended that the general fund budget not be balanced by utilizing the fund balances of other funds. Due to the County's fiscal conservatism, the County has been able to set aside fund balances to capitalize large equipment purchases and building construction projects. Bond rating agencies look favorably on these fund balances and diminishing them in any manner may negatively affect the County's bond rating. In addition, utilizing fund balances also affects the County's cash reserves. Over the past several years, the County has had sufficient cash to operate without using tax anticipation notes, which is extremely helpful as tax anticipation notes are expensive due to issuance costs and interest expenses.

Workload Increase Requests

Although departments have requested staffing plan changes, the tentative budget does not include funding for those requests.

Three-year Capital Projects Plan

Capital Project Funding:

Funding from Prior Years	\$ 9,526,243
Additional Funding during 2009	\$ 1,477,878
Funding Budgeted for 2009 Projects	\$ (7,221,562)
Funding from Other Sources for 2010 Projects	\$ 0
Funding from Other Sources for 2011 Projects	\$ 604,000
Funding from Other Sources for 2012 Projects	\$ 610,000
Funding from Other Sources for 2013 Projects	\$ <u>1,130,000</u>
Total Long Term Capital Funding	\$ <u>6,126,559</u>

Planned Capital Project Expenditures:

2010 Building Improvements	\$ 850,000
2010 Radio/Other Equipment Purchases	\$ 570,000
2010 Elections Equipment Replacement	\$ 104,000
2011 Building Improvements	\$ 604,000
2011 Radio/Other Equipment Purchases	\$ 500,000
2011 Elections Equipment Replacement	\$ 104,000
2012 Building Improvements	\$ 4,210,000
2012 Radio/Other Equipment Purchases	\$ 500,000
2012 Elections Equipment Replacement	\$ 443,000
2013 Building Improvements	\$ 1,130,000
2013 Radio/Other Equipment Purchases	\$ 350,000
2013 Elections Equipment Replacement	\$ <u>104,000</u>
Total Capital Projects Funding Needed	\$ <u>9,469,000</u>

Funding Excess / (Shortfall)	\$ (3,342,441)
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**UTAH COUNTY
FISCAL YEAR 2010**

2007 2008 2009 2010
ACTUAL ACTUAL BUDGET BUDGET

	ACTUAL	ACTUAL	ADJUSTED	TENTATIVE	
GENERAL FUND (100)					
Revenues:					
31XXX	PROPERTY TAXES	\$21,039,553	\$21,428,852	\$20,500,000	\$20,705,000
31XXX	PROPERTY TAXES - ASSESSING & COLLECTING	\$4,490,923	\$8,870,585	\$8,100,000	\$8,181,000
31XXX	PROPERTY TAXES - GO	\$0	\$0	\$0	\$0
31300	LOCAL OPTION SALES TAX	\$1,285,669	\$897,108	\$1,010,000	\$780,000
31350	COUNTY OPTION SALES TAX	\$19,255,500	\$18,107,830	\$16,202,000	\$17,010,000
32220	MARRIAGE LICENSES	\$99,260	\$100,500	\$102,000	\$100,000
33111	STATE PREDATOR GRANT	\$13,500	\$12,000	\$11,000	\$12,000
33112	JUDICIAL COUNCIL GRANT	\$11,500	(\$47)	\$0	\$25,000
33120	ELECTION STATE ALLOCATION	\$539,000	\$0	\$0	\$0
33150-1000	ATTORNEY VOCA GRANT	\$39,715	\$44,618	\$44,452	\$74,882
33150-2000	ATTORNEY JAG GRANT	\$0	\$34,693	\$96,588	\$100,000
33150-2001	ATTORNEY CCJJ ASSET FORFEITURE GRANT	\$0	\$0	\$20,000	\$20,000
33150-2002	ATTORNEY BYRNE GRANT (CRIME ANALYST)	\$0	\$0	\$0	\$129,019
33150-2004	ATTORNEY BYRNE GRANT (MORTGAGE FRAUD)	\$0	\$0	\$0	\$190,747
33150-2005	ATTORNEY COVERDELL GRANT	\$0	\$0	\$0	\$124,988
33160-1000	YOUTH & FAMILIES WITH PROMISE GRANT	\$5,244	\$3,636	\$4,224	\$4,224
33160-1001	DANIELS GRANT	\$54,800	\$0	\$0	\$0
33160-2000	WATER CHECK CONSERVATION EDUCATION GRANT	\$1,212	\$1,212	\$1,056	\$1,056
33200-1000	SO/RMIN TRAINING GRANT	\$0	\$4,000	\$0	\$0
33201-1000	SO/JAG PATROL GRANT	\$0	\$12,274	\$38,913	\$38,913
33201-1001	SO/BLM PATROL GRANT	\$0	\$0	\$1,576	\$1,576
33201-1100	SO/ARRA-BJA JAG AWARD	\$0	\$0	\$0	\$477,000
33202-2000	SO/US ATTY OFFICE GRANT	\$2,372	\$0	\$0	\$0
33202-3000	SO/OFFICE NATL DRUG CONTROL GRANT (OREM)	\$34,855	\$34,855	\$34,856	\$34,856
33202-4000	SO/POLLUTION PREVENTION GRANT	\$0	\$0	\$2,000	\$855
33202-5000	SO/COPS CSPP GRANT	\$0	\$0	\$315,926	\$243,722
33203-X	SO/US MARSHAL (JCAT REIMBURSEMENT)	\$21,812	\$10,764	\$92,410	\$100,000
33204	SO/EMER MNGMT PERFORMANCE GRANT	\$56,000	\$65,165	\$63,543	\$60,000
33205	SO/CSEPP FUNDING ALLOCATION	\$275,430	\$280,341	\$420,580	\$450,000
33206	SO/SPILLMAN NAME MERGE GRANT	\$1,010	\$0	\$0	\$0
33210-0	SO/CRIME VICTIM AVC GRANT	\$26,793	\$42,796	\$51,336	\$40,000
33210-100X	SO/ICAC GRANT	\$50,454	\$64,784	\$55,000	\$75,000
33231	SO/J/SCAAP GRANT	\$116,644	\$140,074	\$140,000	\$140,000
33241	SO/EMS GRANT	\$8,205	\$10,061	\$3,671	\$0
33242-1000	SO/HOMELAND SECURITY GRANT	\$194,529	\$49,617	\$110,919	\$120,000
33242-2000	SO/HOMELAND SECURITY PROGRAM SURPLUS	\$0	\$0	\$250,000	\$250,000
33242-5000	SO/HOMELAND SECURITY WEAPONS MASS DEST	\$52,824	\$256,477	\$293,710	\$300,000
33243	SO/HAZARD MITIGATION GRANT	\$0	\$10,553	\$20,326	\$10,000
33270	SO/PROTECTIVE VEST GRANT	\$0	\$2,564	\$1,200	\$3,000
33280	SO/LIQUOR LAW FUNDS (PRIOR YR)	\$219,824	\$145,777	\$157,338	\$150,000
33281	SO/SEIZURE MONIES	\$8,164	\$0	\$0	\$0
33300	FEDERAL PAYMENT IN LIEU	\$940,298	\$0	\$970,986	\$970,000
33301	SECURE RURAL SCHOOLS	\$0	\$0	\$81,169	\$77,500
33401-0	PW/"B" ROAD ALLOTMENT	\$2,826,091	\$2,775,891	\$2,202,856	\$2,400,000
33401-1000	WOODLAND HILLS PROJECT	\$0	\$1,500,000	\$0	\$0
33402-0	PW / ROADS GRANTS	\$5,000	\$0	\$180,500	\$180,000
33402-1000	PW / FOREST SERV RECOVERY ACT	\$0	\$0	\$3,100,000	\$0
33404	PW / COMMUNITY DEVELOPMENT BLOCK GRANTS	\$0	\$77,624	\$685,043	\$500,000
34110	COMMISSION FEES	\$288	\$31,889	\$43,500	\$40,000
34120-1000	RECORDER FEES	\$3,090,058	\$2,318,927	\$2,211,000	\$2,250,000
34120-2000	RECORDER MICROFILM FEES	\$32,450	\$19,100	\$16,700	\$10,000
34120-3000	RECORDER SM BAL RECOVERY	\$3,696	\$2,217	\$1,304	\$0
34130	TRAFFIC SCHOOL FEES	\$0	\$50,865	\$60,000	\$60,000
34150-1000	ATTORNEY PUB DEF RECOUPMENT	\$93,944	\$121,127	\$112,000	\$115,000
34150-2000	ATTORNEY REPAID SERVICES	\$64,138	\$23,671	\$12,000	\$10,000
34160-1000	AUDITOR MISC FEES	\$12,732	\$42,190	\$22,591	\$15,000
34160-2000	CLERK SERVICES FEES	\$13,304	\$14,418	\$12,000	\$12,000
34160-3000	CLERK PASSPORT FEES	\$154,880	\$79,470	\$88,000	\$88,000
34160-4000	CLERK ELECTION FEES	\$186,096	\$11,836	\$30,000	\$5,000
34170	ASSESSOR FEES	\$212	\$601	\$750	\$0
34180	MOTOR VEHICLE EMISSIONS FEES	\$34,671	\$52,211	\$27,000	\$40,000
34190-1000	MENTAL HEALTH HEARING FEES	\$9,469	\$8,646	\$8,600	\$8,000
34200-1000	SO/WITNESS FEES	\$4,088	\$3,395	\$3,500	\$3,000
34200-3000	SO/TRAINING REIMBURSEMENT	\$600	\$1,413	\$500	\$0
34211-1000	SO/SPECIAL CONTRACT SERVICES	\$12,653	\$14,215	\$10,000	\$10,000
34211-2000	SO/SERV CTR ELK RIDGE	\$49,817	\$53,696	\$55,116	\$50,000
34211-3000	SO/SERV CTR GOSHEN	\$50,434	\$15,440	\$13,325	\$10,000
34211-4000	SO/SERV CTR EAGLE MOUNTAIN	\$1,376,687	\$1,821,777	\$1,926,948	\$1,850,000

**UTAH COUNTY
FISCAL YEAR 2010**

	2007	2008	2009	2010	
	ACTUAL	ACTUAL	BUDGET	BUDGET	
	ACTUAL	ACTUAL	ADJUSTED	TENTATIVE	
34211-5000	SO/SERV CTR SARATOGA SPRINGS	\$546,901	\$12,000	\$8,000	\$8,000
34211-6000	SO/SERV CTR CEDAR FORT	\$21,890	\$24,448	\$26,222	\$25,000
34211-7000	SO/SERV CTR WOODLAND HILLS	\$49,905	\$53,801	\$54,837	\$54,000
34211-8000	SO/SERV CTR FAIRFIELD	\$7,514	\$6,705	\$9,787	\$8,000
34211-9000	SO/SERV CTR VINEYARD	\$3,441	\$13,727	\$14,020	\$14,000
34212-0	SO/DUI STATE HP OVERTIME	\$6,700	\$16,787	\$10,000	\$10,000
34212-2000	SO/SEAT BELT OVERTIME	\$5,012	\$4,186	\$8,000	\$8,000
34213	SO/SERV CTR FOREST SERVICE	\$28,500	\$37,345	\$54,576	\$30,000
34222	SO/MAJOR CRIME REIMBURSEMENT	\$26,744	\$34,098	\$46,000	\$40,000
34224	SO/FBI JTTF REIMBURSEMENT	\$9,773	\$8,741	\$15,000	\$10,000
34231-1000	SO/COURT SECURITY SERVICES	\$973,223	\$1,188,003	\$999,000	\$1,200,000
34231-2000	SO/STATE BUILDING SECURITY	\$40,006	\$48,370	\$40,308	\$0
34231-3000	SO/BUILDING SECURITY OTHER	\$3,137	\$5,575	\$2,100	\$0
34232-1000	SO/SHERIFF SALE REVENUE	\$2,204	\$2,748	\$3,765	\$2,000
34232-2000	SO/CIVIL PROCESSING WARRANTS	\$51,416	\$68,718	\$68,000	\$65,000
34232-4000	SO/CIVIL PAPERS ORS CONTRACT	\$14,573	\$22,758	\$21,000	\$20,000
34233	SO/WARRANT TRANSPORT	\$3,269	\$2,316	\$2,100	\$2,000
34234	SO/EXTRADITION REIMBURSEMENT	\$3,355	\$5,258	\$10,250	\$10,000
34235-1000	SO/NOTARY FEE	\$80	\$25	\$50	\$0
34241	SO/UINTA NATL FOREST CMD POST	\$0	\$5,500	\$0	\$0
34242	SO/SEARCH/RESCUE REIMBURSED	\$32,502	\$31,710	\$29,527	\$25,000
34250	SO/ ANIMAL ENFORCEMENT FEES	\$2,251	\$3,088	\$3,000	\$2,500
34260	SO/ADMIN RECORDS FEES	\$3,418	\$2,320	\$2,500	\$2,000
34280	SO/VICTIM ADVOCATE (IN KIND)	\$0	\$500	\$500	\$500
34291	SO/VENDING COMMISSIONS	\$9,128	\$11,042	\$10,000	\$10,000
34294	SO/RADKIDS REVENUE	\$10	\$0	\$0	\$0
34301	SOJ/STATE INMATE REIMBURSEMENT	\$1,264,270	\$1,182,862	\$685,995	\$350,000
34311	SOJ/JAIL INDUSTRIES FEES	\$724,576	\$544,625	\$514,000	\$500,000
34321-0	SOJ/JAIL WORK RELEASE FEES	\$33,597	\$689	\$0	\$0
34321-1000	SOJ/INMATE HOUSING REIMBURSED	\$36,114	\$160,317	\$185,000	\$150,000
34321-2000	SOJ/INMATE PROCESSING FEE	\$58,573	\$45,962	\$61,000	\$50,000
34322	SOJ/DIVERSION PROGRAM	\$24,205	\$16,461	\$18,000	\$20,000
34323	SOJ/ELECTRONIC & GPS MONITORING	\$554,927	\$289,331	\$319,000	\$300,000
34331	SOJ/I.N.S. INMATE RENT REIMBUR	\$782,185	\$1,705,889	\$2,644,000	\$2,000,000
34333-0	SOJ/ JAIL PRESCRIPTIONS FEES	\$11,168	\$16,902	\$20,000	\$15,000
34333-1000	SOJ/ JAIL MEDICAL COPAY FEES	\$15,283	\$14,450	\$22,000	\$15,000
34333-2000	SOJ/DNA TESTING - COUNTY FEE	\$10,217	\$10,873	\$12,000	\$10,000
34334	SOJ/ COMMISSARY COMMISSION	\$76,746	\$46,789	\$64,000	\$50,000
34335	SOJ/FINGERPRINT FEE	\$1,125	\$735	\$1,000	\$0
34350	SOJ/UDOT HIGHWAY MAINTENANCE	\$0	\$22,575	\$52,000	\$60,000
34390	SO/SHERIFF FEES UNCLASSIFIED	\$1,907	\$1,604	\$4,456	\$1,000
34391	SOJ/JAIL FEES UNCLASSIFIED	\$32,336	\$39,910	\$28,000	\$30,000
34401	PW/ROAD SERVICES TOWNS	\$13,883	\$45,239	\$59,887	\$50,000
34402	PW/ROAD SERV FOREST SERVICE	\$75,001	\$0	\$75,000	\$75,000
34403	PW/WEED SERVICES FEE	\$12,619	\$8,590	\$13,300	\$8,000
34409	PW/ENGINEERING FEES	\$15,389	\$7,936	\$9,500	\$7,000
34451	PW/SURVEYING FEES	\$17,242	\$14,085	\$10,500	\$14,000
34701	PW/PARKS SERVICE FEES	\$76,537	\$91,351	\$83,000	\$90,000
35101	FINES // PARKING VIOLATIONS	\$0	\$100	\$455	\$0
35102	FINES // COUNTY GENERAL	\$2,435,729	\$2,449,030	\$2,199,000	\$2,100,000
35103	INCARCERATION SURCHARGE	\$501,166	\$598,748	\$608,000	\$550,000
35220	ATTORNEY DRUG FORFEITURES	\$0	\$7,927	\$19,932	\$10,000
36XXX	MISCELLANEOUS REVENUE	\$2,070,910	\$1,684,392	\$559,254	\$400,000
38100	TRANSFER FROM FD 281 (PARKS/REC)	\$1,609,073	\$1,372,949	\$936,563	\$900,000
38100	TRANSFER FROM FD 290 (ASSESSING & COLL)	\$916,143	\$0	\$0	\$0
38100	TRANSFER FROM FD 400 (CAPITAL)	\$0	\$0	\$2,000,000	\$0
38100	TRANSFER FROM FD 510 (DISPATCH)	\$0	\$1,700,000	\$0	\$0
38100	TRANSFER FROM FD 610 (MOTOR POOL)	\$75,000	\$75,000	\$75,000	\$1,325,000
38100	TRANSFER FROM FD 620 (KITCHEN)	\$0	\$25,984	\$0	\$1,137,381
38100	TRANSFER FROM FD 630 (BUILDING MAINT)	\$203,429	\$216,554	\$215,429	\$215,429
38100	TRANSFER FROM FD 730 (TORT LIABILITY) *see note	\$15,000	\$16,393	\$0	\$0
38200	TRANSFER FROM OTHER GOVT UNIT: SERV AREA 6	\$1,000,000	\$1,200,000	\$1,353,255	\$1,355,000
38200	TRANSFER FROM OTHER GOVT UNIT: SERV AREA 8	\$60,000	\$350,000	\$30,000	\$0
38200	TRANSFER FROM OTHER GOVT UNIT: ROAD DISTRICT	\$0	\$0	\$0	\$482,500
38701	SHERIFF'S OFFICE DONATIONS	\$7,500	\$15,911	\$49,654	\$50,000
38900	APPROPRIATED UNDESIGNATED FUND BALANCE	\$0	\$0	\$8,126,544	\$0
Total Revenues:		\$71,443,200	\$75,261,636	\$82,513,278	\$72,522,648

*Funds 7XX are trust funds for which budgets are not presented.

**UTAH COUNTY
FISCAL YEAR 2010**

	2007	2008	2009	2010	
	ACTUAL	ACTUAL	BUDGET	BUDGET	
	ACTUAL	ACTUAL	ADJUSTED	TENTATIVE	
Expenditures:					
41110	COMMISSION	\$709,686	\$832,247	\$876,823	\$895,208
41220	JUSTICE COURT	\$914,024	\$1,107,939	\$1,030,062	\$1,089,665
41340	PERSONNEL	\$813,970	\$947,413	\$1,032,602	\$908,443
41370	RECORDS MANAGEMENT	\$344,841	\$385,412	\$386,856	\$377,937
41410	AUDITOR	\$904,692	\$965,869	\$713,378	\$747,915
41411	TAX ADMINISTRATION	\$400,012	\$461,057	\$319,536	\$351,122
41412	CLERK	\$0	\$0	\$218,416	\$235,406
41430	TREASURER	\$645,775	\$730,231	\$733,905	\$998,970
41440	RECORDER	\$2,311,039	\$2,427,402	\$2,004,464	\$2,056,785
4145X	ATTORNEY	\$5,006,094	\$5,637,804	\$5,904,155	\$5,840,000
41460	ASSESSOR	\$3,416,421	\$3,508,376	\$3,582,189	\$3,666,000
41500	NON DEPARTMENTAL	\$3,462,298	\$3,468,538	\$3,552,321	\$2,273,572
41550	INTERAGENCY ALLOCATION	\$3,319,962	\$4,068,687	\$4,381,432	\$4,910,274
41700	ELECTIONS	\$741,895	\$1,068,469	\$389,071	\$980,000
421XX/42530	SHERIFF/ENFORCEMENT	\$15,448,269	\$16,274,610	\$17,145,374	\$16,047,062
423XX	SHERIFF/CORRECTIONS	\$17,199,672	\$19,260,861	\$21,598,871	\$20,700,000
43900	PUBLIC AID	\$6,740	\$12,543	\$20,000	\$20,000
44110	PUBLIC WORKS/ADMINISTRATION	\$0	\$0	\$856,085	\$657,886
44130	PUBLIC WORKS/ROADS	\$4,251,934	\$4,799,580	\$2,202,856	\$2,882,500
44131	PUBLIC WORKS/PROJECTS	\$0	\$0	\$2,069,423	\$353,368
44500	PUBLIC WORKS/ENGINEERING	\$493,321	\$512,170	\$285,666	\$326,438
44550	PUBLIC WORKS/SURVEYING	\$813,987	\$893,509	\$788,280	\$822,654
45100	PUBLIC WORKS/PARKS	\$1,792,178	\$1,464,300	\$1,013,063	\$990,000
45622	UTAH COUNTY FAIR	\$0	\$132,445	\$140,000	\$125,000
45910	EXTENSION	\$315,069	\$358,586	\$297,561	\$306,581
45920	AGRICULTURE	\$64,474	\$63,868	\$65,128	\$69,904
48300-9100	TRANSFER TO FD 210 (SUBSTANCE ABUSE)	\$486,632	\$513,396	\$0	\$297,375
48300-9100	TRANSFER TO FD 230 (HEALTH DEPT)	\$2,431,700	\$2,500,300	\$0	\$1,250,000
48300-9100	TRANSFER TO FD 250 (CHILDREN'S JUSTICE)	\$24,321	\$46,644	\$64,243	\$0
48300-9100	TRANSFER TO FD 260 (SENIOR SERVICES)	\$60,602	\$0	\$115,587	\$78,290
48300-9100	TRANSFER TO FD 272 (WILDLAND FIRE)	\$0	\$710,000	\$1,053,547	\$700,000
48300-9100	TRANSFER TO FD 290 (ASSESSING & COLLECTING)	\$0	\$1,200,000	\$4,518,361	\$2,309,158
48300-9100	TRANSFER TO FD 391 (REVENUE BOND DEBT SERV)	\$3,640,683	\$2,169,812	\$2,141,090	\$2,304,505
48300-9100	TRANSFER TO FD 510 (DISPATCH)	\$758,578	\$604,905	\$0	\$0
48300-9100	TRANSFER TO OTHER GOVT UNIT: SERV AREA 7	\$0	\$0	\$0	\$0
48300-9200	APPROPRIATION OF FUND BALANCE FOR OTHER EXP	\$0	\$0	\$3,012,933	\$350,000
Total Expenditures:		\$70,778,869	\$77,126,973	\$82,513,278	\$75,922,018
		(\$664,332)	\$1,865,337	\$0	\$3,399,370

**UTAH COUNTY
FISCAL YEAR 2010**

	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2010 BUDGET	
	ACTUAL	ACTUAL	ADJUSTED	TENTATIVE	
COMMUNITY DEVELOPMENT (200)					
Revenues:					
32160	BUSINESS LICENSES	\$35,410	\$33,685	\$37,730	\$34,000
34XXX	CHARGES FOR SERVICES	\$328,527	\$185,190	\$256,494	\$222,960
35XXX	FINES AND FORFEITURES	\$0	\$22,646	\$72,425	\$29,000
36XXX	MISCELLANEOUS REVENUE	\$35,449	\$18,217	\$0	\$0
38200	TRANSFER FROM OTHER GOVT UNIT: SERV AREA 8	\$299,178	\$73,439	\$553,255	\$565,205
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$1,745	\$0
Total Revenues:		\$698,565	\$333,178	\$921,649	\$851,165

Expenditures:					
41800	PLANNING	\$241,093	\$251,805	\$283,589	\$291,655
41810	ADMINISTRATION	\$326,913	\$343,355	\$340,389	\$294,087
41820	BUILDING INSPECTION	\$223,388	\$242,260	\$260,849	\$265,423
41810-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$36,822	\$0
Total Expenditures:		\$791,395	\$837,421	\$921,649	\$851,165

SUBSTANCE ABUSE (210)

Revenues:					
33XXX	INTERGOVERNMENTAL REVENUE (GRANTS)	\$4,667,635	\$5,102,416	\$6,046,526	\$5,080,806
34XXX	CHARGES FOR SERVICES	\$508,398	\$833,039	\$908,565	\$774,300
36XXX	MISCELLANEOUS REVENUE	\$2,425	\$51,598	\$125,340	\$0
38100	TRANSFER FROM FD 100 (GENERAL)	\$486,632	\$513,396	\$0	\$297,375
38100	TRANSFER FROM FD 620 (JAIL KITCHEN)	\$0	\$0	\$466,666	\$0
38700	CONTRIBUTIONS FROM PRIVATE SOURCES	\$0	\$5,861	\$0	\$5,000
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$216,692	\$0
Total Revenues:		\$5,665,090	\$6,506,310	\$7,763,789	\$6,157,481

Expenditures:					
43350	OPERATIONS	\$5,673,146	\$6,347,139	\$7,289,034	\$6,896,242
43350-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$474,755	\$0
Total Expenditures:		\$5,673,146	\$6,347,139	\$7,763,789	\$6,896,242

HEALTH DEPARTMENT (230)

Revenues:					
33XXX	INTERGOVERNMENTAL REVENUE (GRANTS)	\$3,481,203	\$3,651,762	\$4,099,748	\$5,263,157
34XXX	CHARGES FOR SERVICES	\$5,477,186	\$6,054,652	\$5,976,226	\$5,802,943
36XXX	MISCELLANEOUS REVENUE	\$7,709,578	\$6,924,924	\$7,042,911	\$7,507,000
38100	TRANSFER FROM FD 100 (GENERAL)	\$2,431,700	\$2,500,300	\$0	\$1,250,000
38100	TRANSFER FROM FD 610 (MOTOR POOL)	\$0	\$0	\$1,250,000	\$0
38100	TRANSFER FROM FD 660 (HEALTHY LIFESTYLES)	\$0	\$9,300	\$10,500	\$10,500
38701	CONTRIBUTIONS FROM PRIVATE SOURCES	\$5,426	\$32,520	\$20,000	\$20,000
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$3,082,937	\$3,293,630
Total Revenues:		\$19,105,093	\$19,173,458	\$21,482,322	\$23,147,230

Expenditures:					
43100	ADMINISTRATION	\$953,782	\$1,039,831	\$1,191,599	\$1,282,203
43110	ENVIRONMENTAL	\$2,012,913	\$2,227,403	\$2,382,223	\$2,484,261
43120	COMMUNITY HEALTH SERVICES	\$7,269,552	\$7,003,013	\$7,468,158	\$7,654,384
43130	HEALTH PROMOTION	\$899,649	\$980,886	\$966,560	\$1,019,883
43140	MOSQUITO ABATEMENT	\$630,711	\$662,013	\$683,835	\$754,088
43150	W.I.C.	\$7,592,239	\$8,388,847	\$8,789,947	\$9,652,411
43100-9100	TRANSFER TO FD 400 (CAPITAL)	\$0	\$2,517,000	\$0	\$0
43100-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$300,000
Total Expenditures:		\$19,358,846	\$22,818,994	\$21,482,322	\$23,147,230

**UTAH COUNTY
FISCAL YEAR 2010**

2007 2008 2009 2010
ACTUAL ACTUAL BUDGET BUDGET

	ACTUAL	ACTUAL	ADJUSTED	TENTATIVE
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PUBLIC TRANSIT TAX (247)

Revenues:

31360	PUBLIC TRANSIT TAX	\$12,819,021	\$16,017,152	\$22,500,000	\$20,000,000
33XXX	INTERGOVERNMENTAL REVENUE	\$20,150	\$0	\$537,500	\$10,160,266
36XXX	MISCELLANEOUS REVENUE	\$121,810	\$906,555	\$47,250,000	\$1,527,000
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$158,740,731
	Total Revenues:	\$12,960,981	\$16,923,707	\$70,287,500	\$190,427,997

4416X	ROAD PROJECTS	\$20,150	\$957,926	\$70,287,500	\$180,247,731
43100-9100	TRANSFER TO FD 391 (REVENUE BOND DEBT SERV)	\$0	\$0	\$0	\$10,180,266
	Total Expenditures:	\$20,150	\$957,926	\$70,287,500	\$190,427,997

CHILD JUSTICE (250)

Revenues:

33XXX	INTERGOVERNMENTAL REVENUE (GRANTS)	\$439,468	\$547,567	\$595,342	\$599,647
34XXX	CHARGES FOR SERVICES	\$6,813	\$49,993	\$97,117	\$67,898
36XXX	MISCELLANEOUS REVENUE	\$95	\$109	\$198	\$198
38100	TRANSFER FROM FD 100 (GENERAL)	\$24,321	\$46,644	\$64,243	\$0
38700	CONTRIBUTIONS FROM PRIVATE SOURCES	\$5,500	\$3,157	\$13,500	\$45,500
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$69,171
	Total Revenues:	\$476,196	\$647,470	\$770,400	\$782,414

42250	Total Expenditures:	\$475,675	\$610,966	\$770,400	\$782,414
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SENIOR SERVICES (260)

Revenues:

33XXX	INTERGOVERNMENTAL REVENUE (GRANTS)	\$328,467	\$488,786	\$283,624	\$549,842
36XXX	MISCELLANEOUS REVENUE	\$0	\$1,520	\$0	\$0
38100	TRANSFER FROM FD 100 (GENERAL)	\$60,602	\$0	\$115,587	\$78,290
3870X	CONTRIBUTIONS FROM PRIVATE SOURCES	\$0	\$0	\$126,333	\$123,707
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0
	Total Revenues:	\$389,069	\$490,306	\$525,544	\$751,839

Expenditures:

45810	FOSTER GRANDPARENTS	\$366,531	\$355,474	\$424,721	\$388,742
45820	SENIOR COMPANIONS	\$297,044	\$260,681	\$362,262	\$363,097
	Total Expenditures:	\$663,575	\$616,155	\$786,983	\$751,839

WILDLAND FIRE (272)

Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0
34XXX	CHARGES FOR SERVICES	\$22,826	\$19,783	\$53,868	\$20,900
34260	INTERGOVERNMENTAL REV (20-PERSON CREW)	\$1,598,773	\$1,331,182	\$2,577,862	\$2,000,000
36XXX	MISCELLANEOUS REVENUE	(\$23,168)	\$7,125	\$153	\$0
38100	TRANSFER FROM FD 100 (GENERAL)	\$0	\$710,000	\$693,173	\$700,000
38900	APPROPRIATED UNDESIGNATED FUND BALANCE	\$0	\$0	\$0	\$0
	Total Revenues:	\$1,598,432	\$2,068,090	\$3,325,056	\$2,720,900

Expenditures:

42200	OPERATIONS	\$827,864	\$900,219	\$903,633	\$923,529
42201	FIRE SERVICE PROJECT (20-PERSON CREW)	\$1,276,498	\$1,481,619	\$2,421,423	\$1,961,606
42200-9200	RESTRICTED APPROPRIATIONS	\$0	\$0	\$0	\$0
	Total Expenditures:	\$2,104,362	\$2,381,838	\$3,325,056	\$2,885,135

PRISONER BENEFIT (273)

Revenues:

34280-1XXX	PHONE FEES	\$209,044	\$245,394	\$249,760	\$260,000
34280-XXXX	CHARGES FOR SERVICES	\$5,856	\$5,583	\$5,800	\$6,200
36XXX	MISCELLANEOUS REVENUE	\$93,395	\$65,968	\$152,087	\$65,000
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$60,694	\$63,230
	Total Revenues:	\$308,296	\$316,946	\$468,341	\$394,430

42730	PRISONER BENEFIT EXPENDITURES	\$211,746	\$227,025	\$468,341	\$394,430
42730-9100	TRANSFER TO FD 400 (CAPITAL PROJECTS)	\$0	\$14,842	\$0	\$0
42731	OUT PROGRAM	\$109,269	\$167,820	\$0	\$0
	Total Expenditures:	\$321,015	\$409,687	\$468,341	\$394,430

**UTAH COUNTY
FISCAL YEAR 2010**

2007 2008 2009 2010
ACTUAL ACTUAL BUDGET BUDGET

	ACTUAL	ACTUAL	ADJUSTED	TENTATIVE
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TRANSIENT ROOM TAX (280)

Revenues:

31351-0	TRANSIENT ROOM TAX (3%)	\$1,135,592	\$1,511,050	\$1,400,000	\$1,500,000
31351-1000	TRANSIENT ROOM TAX (1.25%)	\$352,722	\$631,731	\$575,000	\$625,000
36XXX	MISCELLANEOUS REVENUE	\$60,884	\$46,771	\$30,000	\$15,000
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$1,600,000
Total Revenues:		\$1,549,198	\$2,189,553	\$2,005,000	\$3,740,000

Expenditures:

45601-3100	UVCVB	\$1,224,388	\$1,395,570	\$1,395,570	\$1,354,886
45601-82X0	ICESHEET BOND PAYMENT	\$322,359	\$321,331	\$321,620	\$320,553
45601	OTHER EXPENDITURES	\$12,375	\$118,065	\$184,800	\$118,500
45601-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$103,010	\$1,946,061
Total Expenditures:		\$1,559,122	\$1,834,966	\$2,005,000	\$3,740,000

TRCC TAXES (281)

Revenues:

31352	RESTAURANT TAX	\$3,992,582	\$4,381,066	\$4,300,000	\$4,250,000
31353	MOTOR VEHICLE SHORT-TERM LEASE TAX	\$691,071	\$640,478	\$675,000	\$550,000
33XXX	INTERGOVERNMENTAL REVENUE	\$800	\$880	\$1,000	\$1,000
34XXX	CHARGES FOR SERVICES	\$22,989	\$23,108	\$20,000	\$17,000
36XXX	MISCELLANEOUS REVENUE	\$421,025	\$225,390	\$0	\$25,000
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$6,119,887	\$2,500,000
Total Revenues:		\$5,128,467	\$5,270,922	\$11,115,887	\$7,343,000

Expenditures:

45620	RECREATION & CULTURE EXPENDITURES	\$1,523	\$3,648,870	\$1,329,196	\$20,000
45620-3100	BOOKMOBILE	\$116,422	\$109,355	\$113,816	\$120,000
45620-3100	UVCVB	\$250,980	\$0	\$0	\$0
45620-3100	OTHER CONTRACTS	\$36,000	\$793,611	\$13,051	\$0
45620-3100	ICE SHEET	\$27,764	\$1,819,739	\$50,000	\$50,000
45620-3100	CABELA'S	\$2,296,152	\$0	\$0	\$0
45620-9100	TRANSFER TO FD 100 (PARKS/RECREATION)	\$1,609,073	\$1,372,949	\$924,299	\$900,000
45620-9100	TRANSFER TO FD 390 (MEC BOND PAYMENT)	\$481,098	\$481,138	\$480,285	\$481,000
45620-9100	TRANSFER TO FD 400 (CRTHOUSE RENOVATION)	\$0	\$102,884	\$1,385,614	\$950,000
45620-9100	TRANSFER TO FD 630 (CRTHSE COMMON AREA)	\$240,000	\$240,000	\$240,000	\$240,000
45620-9200	CITY GRANTS	\$229,272	\$158,710	\$318,159	\$300,000
45620-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$6,249,467	\$4,277,000
45620/21	UTAH COUNTY ART	\$6,416	\$0	\$12,000	\$5,000
Total Expenditures:		\$5,294,701	\$8,727,257	\$11,115,887	\$7,343,000

ASSESSING & COLLECTING (290)

Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$0	\$662,834	\$0	\$140,000
38100	TRANSFER FROM FD 100 (GENERAL)	\$0	\$1,200,000	\$1,911,021	\$2,309,158
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$3,550,842
Total Revenues:		\$0	\$1,862,834	\$1,911,021	\$6,000,000

Expenditures:

41461	ASSESSING & COLLECTING ACTIVITIES	\$1,139,632	\$1,141,064	\$1,692,118	\$1,140,000
41461-9100	TRANSFER TO FD 100 (GENERAL)	\$916,143	\$0	\$0	\$0
41461-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$218,903	\$4,860,000
Total Expenditures:		\$2,055,775	\$1,141,064	\$1,911,021	\$6,000,000

**UTAH COUNTY
FISCAL YEAR 2010**

2007 2008 2009 2010
 ACTUAL ACTUAL BUDGET BUDGET

ACTUAL	ACTUAL	ADJUSTED	TENTATIVE
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GENERAL OBLIGATION DEBT SERV (390)

Revenues:

31XXX	TAXES	\$2,714,455	\$2,360,754	\$2,152,011	\$0
33XXX	INTERGOVERNMENTAL REVENUE	\$0	\$343,797	\$41,128	\$40,000
36XXX	MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0
38100	TRANSFER FROM FD 281 (MCKAY EVENTS CTR)	\$481,098	\$481,138	\$480,285	\$481,000
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$100,000	\$2,269,000
	Total Revenues:	\$3,195,553	\$3,185,689	\$2,773,424	\$2,790,000

Expenditures:

47120	Total Expenditures:	\$2,682,176	\$2,674,893	\$2,773,424	\$2,790,000
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REVENUE BOND DEBT SERVICE (391)

Revenues:

36XXX	MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0
38100	TRANSFER FROM FD 100 (GENERAL)	\$3,640,683	\$2,169,812	\$2,169,758	\$2,304,505
38100	TRANSFER FROM FD 247 (PUBLIC TRANSPORTATION)	\$0	\$0	\$0	\$10,180,266
38100	TRANSFER FROM FD 400 (CAPITAL PROJECTS)	\$1,184,205	\$0	\$0	\$0
38100	TRANSFER FROM FD 630 (BLDG MAINT)	\$2,321,925	\$2,324,125	\$2,325,213	\$2,324,312
38900	APPROPRIATED FUND BALANCE	\$0	\$0	\$1,332	\$0
	Total Revenues:	\$7,146,813	\$4,493,937	\$4,496,303	\$14,809,083

Expenditures:

47121	Total Expenditures:	\$4,451,742	\$4,474,379	\$4,496,303	\$14,809,083
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**UTAH COUNTY
FISCAL YEAR 2010**

2007 **2008** **2009** **2010**
ACTUAL ACTUAL BUDGET BUDGET

	ACTUAL	ACTUAL	ADJUSTED	TENTATIVE
CAPITAL PROJECTS (400)				
Revenues:				
36XXX MISCELLANEOUS REVENUE	\$1,131,577	\$490,020	\$92,264	\$100,000
38100 TRANSFER FROM FD 210 (SUBSTANCE ABUSE)	\$0	\$0	\$0	\$0
38100 TRANSFER FROM FD 230 (HEALTH)	\$0	\$2,517,000	\$0	\$0
38100 TRANSFER FROM FD 273 (PRISONER BENEFIT)	\$0	\$14,842	\$0	\$0
38100 TRANSFER FROM FD 281 (REC & CULTURE)	\$0	\$102,884	\$1,385,614	\$950,000
38900 APPROPRIATED FUND BALANCE	\$0	\$0	\$8,172,122	\$2,650,000
Total Revenues:	\$1,131,577	\$3,124,745	\$9,650,000	\$3,700,000

Expenditures:				
44700-7011 FIVE-YEAR CAPITAL PROJECTS (RESTRICTED)	\$0	\$0	\$1,388,441	\$2,280,000
44700-7012 SECURITY PROJECTS	\$11,089,087	\$4,118,411	\$6,650	\$0
44700-7013 ADMINISTRATION PROJECTS	\$331,393	\$5,449	\$999,997	\$0
44700-7014 HEALTH & JUSTICE PROJECTS	\$10,818	\$0	\$0	\$0
44700-7015 COURTHOUSE PROJECTS	\$95,544	\$89,214	\$1,385,614	\$0
44700-7016 SITE WORK	\$0	\$0	\$414,386	\$1,420,000
44700-7017 OTHER CAPITAL PROJECTS	\$158,153	\$2,707,180	\$3,454,912	\$0
44700-7018 ELECTIONS EQUIPMENT	\$0	\$156,546	\$0	\$0
44700-9100 TRANSFER TO FD 100 (GENERAL)	\$0	\$0	\$2,000,000	\$0
44700-9100 TRANSFER TO FD 391 (REVENUE BOND DEBT SERV)	\$1,184,205	\$0	\$0	\$0
44700-9100 TRANSFER TO FD 630 (BUILDING MAINTENANCE)	\$15,553	\$0	\$0	\$0
Total Expenditures:	\$12,884,753	\$7,076,799	\$9,650,000	\$3,700,000

**UTAH COUNTY
FISCAL YEAR 2010**

2007 2008 2009 2010
ACTUAL ACTUAL BUDGET BUDGET

	ACTUAL	ACTUAL	ADJUSTED	TENTATIVE
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MOTOR POOL (610)

Operating Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0
34XXX	CHARGES FOR SERVICES	\$74,522	\$100,952	\$70,000	\$70,000
36XXX	MISCELLANEOUS REVENUE	\$207,858	\$139,834	\$35,859	\$60,000
39XXX	INTRAGOVERNMENTAL REVENUE	\$3,908,513	\$4,052,119	\$4,207,829	\$3,404,258
	Total Operating Revenues:	\$4,190,893	\$4,292,905	\$4,313,688	\$3,534,258

Operating Expenditures:

44610-1XXX	SALARY & WAGES	\$657,936	\$711,639	\$811,325	\$775,221
4461X	OPERATING EXPENSES	\$1,390,163	\$1,524,416	\$1,672,360	\$1,393,563
4461X-74XX	CAPITAL	\$117,693	\$0	\$1,025,588	\$1,816,200
44611-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$753,708	\$500,000
44610-9800	DEPRECIATION EXPENSE	\$1,151,699	\$1,176,109	\$1,300,000	\$1,200,000
	Total Operating Expenditures:	\$3,317,491	\$3,412,164	\$5,562,981	\$5,684,984

Non-Operating Funding:

36401	SALE OF FIXED ASSETS	\$0	\$0	\$0	\$0
44610-9100	TRANSFER TO FD 100 (GENERAL)	(\$75,000)	(\$75,000)	(\$75,000)	(\$1,325,000)
44610-9100	TRANSFER TO FD 230 (HEALTH)	\$0	\$0	(\$1,250,000)	\$0
38900	Total Cash Funding Requirements:	\$798,402	\$805,741	(\$2,574,293)	(\$3,475,726)

JAIL FOOD SERVICES (620)

Operating Revenues:

34XXX	CHARGES FOR SERVICES	\$515	\$289,485	\$501,500	\$505,504
36XXX	MISCELLANEOUS REVENUE	\$80,338	\$55,881	\$12,139	\$15,700
39562-1000	INTRAGOVERNMENTAL REVENUE (JAIL)	\$1,232,788	\$1,350,315	\$1,538,584	\$1,553,601
39562-2000	INTRAGOVERNMENTAL REVENUE (WASATCH)	\$45,750	\$44,478	\$45,000	\$42,714
	Total Operating Revenues:	\$1,359,391	\$1,740,159	\$2,097,223	\$2,117,519

Operating Expenditures:

42620-1XXX	SALARY & WAGES	\$311,482	\$356,126	\$384,589	\$399,887
42620	MATERIALS & SUPPLIES	\$820,862	\$1,016,062	\$1,237,398	\$1,727,626
42620-7410	CAPITAL	\$0	\$0	\$85,000	\$84,000
42621-1XXX	SALARY & WAGES - MEALS ON WHEELS	\$0	\$47,561	\$178,759	\$163,999
42621	MATERIALS & SUPPLIES - MEALS ON WHEELS	\$0	\$149,678	\$576,525	\$300,025
42621-7410	CAPITAL - MEALS ON WHEELS	\$0	\$0	\$0	\$0
42620-9200	RESTRICTED APPROPRIATIONS	\$0	\$0	\$0	\$0
42620-9800	DEPRECIATION EXPENSE	\$13,535	\$12,804	\$25,000	\$15,000
	Total Operating Expenditures:	\$1,145,879	\$1,582,231	\$2,487,271	\$2,690,537

Non-Operating Funding:

42620-9100	TRANSFER TO FD 100 (GENERAL)	\$0	(\$25,984)	\$0	(\$1,137,381)
42620-9100	TRANSFER TO FD 210 (SUBSTANCE ABUSE)	\$0	\$0	(\$466,666)	\$0
38900	Total Cash Funding Requirements:	\$213,511	\$131,944	(\$856,714)	(\$1,710,399)

**UTAH COUNTY
FISCAL YEAR 2010**

2007 2008 2009 2010
ACTUAL ACTUAL BUDGET BUDGET

	ACTUAL	ACTUAL	ADJUSTED	TENTATIVE
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BUILDING MAINTENANCE (630)

Operating Revenues:

34XXX	CHARGES FOR SERVICES	\$309,723	\$323,863	\$404,952	\$403,000
33XXX	INTRAGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$567,930
36XXX	MISCELLANEOUS REVENUE	\$111,147	\$69,265	\$11,921	\$15,000
39XXX	INTRAGOVERNMENTAL REVENUE	\$6,001,965	\$5,381,396	\$5,721,362	\$5,927,016
	Total Operating Revenues:	\$6,422,834	\$5,774,524	\$6,138,235	\$6,912,946

Operating Expenditures:

44630-1XXX	SALARY & WAGES	\$1,624,400	\$1,852,149	\$1,756,170	\$1,945,398
4463X	MATERIALS & SUPPLIES	\$2,477,320	\$2,201,602	\$2,108,477	\$2,176,045
4463X-7410	CAPITAL	\$280,330	\$128,729	\$0	\$582,930
44631-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$121,620	\$50,000
44630-9800	DEPRECIATION EXPENSE	\$8,206	\$16,294	\$100,000	\$20,000
	Total Operating Expenditures:	\$4,390,256	\$4,198,774	\$4,086,267	\$4,774,373

Non-Operating Funding:

38100	TRANSFER FROM FD 281 (CRTHSE SAFETY PROJ)	\$0	\$0	\$0	\$0
38100	TRANSFER FROM FD 281 (CRTHSE COMMON AREA)	\$240,000	\$240,000	\$240,000	\$240,000
38100	TRANSFER FROM FD 400 (CAPITAL PROJECTS)	\$15,553	\$0	\$0	\$0
44630-9100	TRANSFER TO FD 100 (BUILDING SECURITY)	(\$203,429)	(\$203,429)	(\$203,429)	(\$203,429)
44630-9100	TRANSFER TO FD 100 (INSURANCE PAYMENT)	\$0	\$0	\$0	\$0
44630-9100	TRANSFER TO FD 100 (WEDDING SECURITY)	\$0	(\$13,125)	(\$12,000)	(\$12,000)
44630-9100	TRANSFER TO FD 391 (REVENUE BOND PYMT)	(\$2,321,925)	(\$2,324,125)	(\$2,325,213)	(\$2,324,312)
38900	Total Cash Funding Requirements:	(\$237,222)	(\$724,929)	(\$248,674)	(\$161,168)

TELECOMMUNICATION (640)

Operating Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$11,579	\$0	\$0	\$0
34XXX	CHARGES FOR SERVICES	\$48,137	\$48,009	\$50,600	\$46,200
36XXX	MISCELLANEOUS REVENUE	\$39,366	\$30,593	\$6,236	\$10,000
39XXX	INTRAGOVERNMENTAL REVENUE	\$603,340	\$622,134	\$403,840	\$584,132
	Total Operating Revenues:	\$702,421	\$700,737	\$460,676	\$640,332

Operating Expenditures:

44640-1XXX	SALARY & WAGES	\$123,474	\$130,422	\$140,636	\$179,578
4464X	MATERIALS & SUPPLIES	\$450,213	\$477,211	\$395,423	\$409,178
4464X-7410	CAPITAL	\$3,064	\$21,479	\$80,300	\$45,000
44641-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$14,660	\$50,000
44640-9800	DEPRECIATION EXPENSE	\$56,405	\$66,171	\$75,000	\$70,000
	Total Operating Expenditures:	\$633,156	\$695,284	\$706,019	\$753,756

Non-Operating Funding:

38900	Total Cash Funding Requirements:	\$69,265	\$5,453	(\$245,343)	(\$113,424)
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RADIO COMMUNICATION (650)

Operating Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0
34XXX	CHARGES FOR SERVICES	\$349,444	\$331,442	\$349,848	\$276,000
36XXX	MISCELLANEOUS REVENUE	\$17,310	\$23,613	\$4,957	\$8,000
39XXX	INTRAGOVERNMENTAL REVENUE	\$622,269	\$615,081	\$691,946	\$563,020
	Total Operating Revenues:	\$989,023	\$970,136	\$1,046,751	\$847,020

Operating Expenditures:

44650-1XXX	SALARY & WAGES	\$139,188	\$148,896	\$156,548	\$168,062
4465X	MATERIALS & SUPPLIES	\$683,085	\$663,526	\$603,919	\$561,832
4465X-7410	CAPITAL	\$26,082	\$0	\$19,881	\$19,950
44651-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$191,916	\$100,000
44650-9800	DEPRECIATION EXPENSE	\$190,038	\$106,364	\$200,000	\$110,000
	Total Operating Expenditures:	\$1,038,393	\$918,785	\$1,172,264	\$959,844

Non-Operating Funding:

38900	Total Cash Funding Requirements:	(\$49,370)	\$51,351	(\$125,513)	(\$112,824)
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**UTAH COUNTY
FISCAL YEAR 2010**

2007 2008 2009 2010
ACTUAL ACTUAL BUDGET BUDGET

	ACTUAL	ACTUAL	ADJUSTED	TENTATIVE
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HEALTHY LIFESTYLES (660)

Operating Revenues:

39XXX	INTRAGOVERNMENTAL REVENUE	\$0	\$73,549	\$90,000	\$90,000
	Total Operating Revenues:	\$0	\$73,549	\$90,000	\$90,000

Operating Expenditures:

49660-1XXX	SALARY & WAGES	\$0	\$42,327	\$52,458	\$53,830
49660	MATERIALS & SUPPLIES	\$0	\$21,636	\$22,425	\$23,212
49660-7410	CAPITAL	\$0	\$0	\$0	\$0
49660-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$4,617	\$2,458
	Total Operating Expenditures:	\$0	\$63,963	\$79,500	\$79,500

Non-Operating Funding:

49660-9100	TRANSFER TO FD 230 (HEALTH)	\$0	(\$9,300)	(\$10,500)	(\$10,500)
	Total Cash Funding Requirements:	\$0	\$286	\$0	\$0

COMPUTER SUPPORT (670)

Operating Revenues:

33XXX	INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0
34XXX	CHARGES FOR SERVICES	\$71,043	\$64,789	\$85,000	\$70,000
36XXX	MISCELLANEOUS REVENUE	\$47,184	\$37,653	\$21,666	\$25,000
39XXX	INTRAGOVERNMENTAL REVENUE	\$3,027,974	\$3,224,122	\$3,352,809	\$3,430,004
	Total Operating Revenues:	\$3,146,201	\$3,326,563	\$3,459,475	\$3,525,004

Operating Expenditures:

41670-1XXX	SALARY & WAGES (SUPPORT)	\$509,649	\$590,847	\$701,245	\$767,192
4167X	MATERIALS & SUPPLIES (SUPPORT)	\$1,065,234	\$837,640	\$869,048	\$774,633
4167X-7410	CAPITAL (SUPPORT)	\$15,570	\$58,346	\$86,457	\$22,000
41672-9200	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$316,281	\$284,299
41670-9800	DEPRECIATION EXPENSE	\$75,075	\$89,778	\$100,000	\$100,000
41671-1XXX	SALARY & WAGES (PROGRAMMING)	\$1,208,632	\$1,414,327	\$1,460,951	\$1,444,045
41671	MATERIALS & SUPPLIES (PROGRAMMING)	\$165,290	\$132,181	\$127,841	\$132,835
41671-7410	CAPITAL (PROGRAMMING)	\$0	\$0	\$0	\$0
	Total Operating Expenditures:	\$3,039,450	\$3,123,119	\$3,661,823	\$3,525,004

Non-Operating Funding:

	Total Cash Funding Requirements:	\$106,751	\$203,445	(\$202,348)	\$0
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