GOVERNMENTAL ENTITY BUDGET TRANSPARENCY

IHB 239: GOVERNMENTAL ENTITY BUDGET TRANSPARENCY

WHAT IT IS:

- A way to make a government organization's financial reports more understandable, and standardized.
- \$0 Fiscal Note

WHAT IT'S NOT:

- Not a new program.
- No huge regulatory burden.

Salt Lake County Expenditures Budget by Fund and Organization

		2022 Adopt	ed Budget					_
	2019 Actuals	2020 Actuals	2021 Final Budget	Total Budget at Proposed Stage	Council Changes	2022 Adopted Budget	Variance \$	v
110 - GENERAL FUND								
10200000 - MAYOR ADMINISTRATION	6,299,374	6,639,422	7,727,930	16,233,931	(7,626,360)	8,607,571	879,641	
10220000 - MAYOR FINANCIAL ADMINISTRATION	5,119,061	5,201,837	5,633,877	6,070,735	37	6,070,772	436,895	
10230000 - CRIMINAL JUSTICE ADVISORY COUNCIL	998,449	791,526	910,288	891,548	(20,037)	871,511	(38,777)	
10240000 - COVID-19 ISOLATION CENTERS	0	11,252	0	0	0	0	0	
10250000 - RGNL TRANS HOUSING AND ECON DEV	14,132,695	13,893,550	52,251,662	53,483,421	(20,944,425)	32,538,996	(19,712,666)	
10990000 - MAYOR MANAGED CAPITAL PROJECTS	388,493	463,174	141,836	130,750	0	130,750	(11,086)	
19010000 - 2020 EARTHQUAKE RESPONSE	0	194,344	200,000	200,000	0	200,000	0	
23500000 - EXTENSION SERVICE	888,761	782,767	806,345	823,345	0	823,345	17,000	
24000000 - CRIMINAL JUSTICE SERVICES	13,346,946	16,978,224	15,421,306	17,295,001	(901,550)	16,393,451	972,145	
24008800 - CRIMINAL JUSTICE SERVICES ARPA	0	0	0	0	1,139,364	1,139,364	1,139,364	
24009900 - CRIMINAL JUSTICE SERVICES CAP PROJECTS	0	0	0	370,504	(370,504)	0	0	
29000000 - INDIGENT LEGAL SERVICES	21,358,230	21,270,792	22,590,925	25,233,473	(450,000)	24,783,473	2,192,548	
29008800 - INDIGENT LEGAL SERVICES ARPA	0	0	0	0	450,000	450,000	450,000	
31020000 - REAL ESTATE	630,066	386,603	458,056	486,645	0	486,645	28,589	
36200000 - MILLCREEK CANYON	618,858	960,758	1,104,091	1,000,000	0	1,000,000	(104,091)	
36300000 - PARKS	15,102,327	14,453,486	15,840,242	19,668,620	(496,658)	19,171,962	3,331,720	
36400000 - RECREATION	37,916,921	31,519,362	41,086,147	45,131,420	(214,356)	44,917,064	3,830,917	
43500000 - EMERGENCY MANAGEMENT	5,820,470	3,731,824	5,477,420	5,956,719	0	5,956,719	479,299	
43600000 - ADDRESSING	558,527	582,186	700,251	728,928	0	728,928	28,677	
50030000 - GENERAL FUND-STATUTORY AND GENL	4,735,541	4,895,490	42,937,197	10,495,427	0	10,495,427	(32,441,770)	
60500000 - INFORMATION TECHNOLOGY	21,491,583	21,589,146	23,421,231	26,149,547	(232,561)	25,916,986	2,495,755	
60509900 - INFORMATION TECHNOLOGY CAPITAL PROJ	638,668	945,254	0	0	0	0	0	
60510000 - INFORMATION TECHNOLOGY IMPROVEMENT PLAN	0	0	953,279	1,077,899	0			
61000000 - CONTRACTS AND PROCUREMENT	1,253,239	1,173,097	1,279,394	1,353,908	19			П
61500000 - HUMAN RESOURCES	3,158,449	3,589,622	5,158,016	5,081,604	(134,374)	1		

	2019 Actual	2020 Actual	2021 Actual	2021 Year End Budget	2022 Approved Budget
Access and Transportation					
4672110 Salaries and Wages	80,768	68,037	62,916	65,000	71,369
4672131 FICA Expense	6,089	5,126	4,708	5,000	5,460
4672132 Retirement Benefits	9,414	8,346	8,518	9,000	9,454
4672210 Subscriptions and Memberships	470	0	0	0	(
4672230 Travel Expense	139	0	0	0	(
4672240 Office Expense	326	274	783	1,000	(
4672250 Equipment Operation	9,979	9,527	7,804	8,000	7,500
4672251 Gas, Oil and Grease	16,349	10,591	12,747	14,000	14,000
4672260 Buildings and Grounds	491	123	33	50	(
4672270 Utilities	39,298	40,127	37,198	42,000	50,000
4672280 Telephone	6,215	6,586	7,150	8,000	7,000
4672330 Employee Education	50	0	0	0	(
4672610 Miscellaneous Supplies	437	0	695	600	(
4672615 Contracts	803	4,794	3,661	5,000	10,000
4672620 Miscellaneous Services	0	557	0	0	(
Total Access and Transportation	170,828	154,088	146,213	157,650	174,783
Preventative Health					
4673110 Salaries and Wages	732	0	0	0	(
4673131 FICA Expense	55	0	0	0	(
4673132 Retirement Benefits	131	0	0	0	(
4673220 Public Notices	0	0	733	800	(
4673230 Travel Expense	1,526	0	0	0	2,000
4673310 Professional and Technical	745	167	300	300	(
4673330 Employee Education	(240)	0	0	0	900
4673610 Miscellaneous Supplies	2,294	359	761	800	400
4673615 Contracts	1,420	0	1,125	1,200	(
Total Preventative Health	6,663	526	2,919	3,100	3,300
Legal Services					
4674615 Contracts	0	351	0	0	1.574
Total Legal Services	0	351	0		1,574
-					

							Transfer From: CIP	\$	- \$	681,621	\$ -
					2021	2022	Transfer From: CDBG	\$	845,960 \$	924,535	\$ 2,124,908
		2019	2020	2021	Year End	Approved	Transfer From: Debt Service	s .	- Ś	996.159	
		Actual	Actual	Actual	Budget	Budget	Transfer From: E911	\$	3,650,000 \$	3,650,000	\$ 3,650,000
	Access and Transportation						Transfer From: Misc Grants	Ś	78,290 \$	_	\$ 11,907,396
	4672110 Salaries and Wages	80,768	68,037	62,916	65,000	71,369	Transfer From: Public Utilities	Ś	583,605 \$		\$ 583,604
	4672131 FICA Expense	6,089	5,126	4,708	5,000	5,460	Transfer from Risk	ć	1,147,216 \$	1,830,389	\$ 915,195
	4672132 Retirement Benefits	9,414	8,346	8,518	9,000	9,454	Transfer From: RDA	ě	1,1-17,210 ¢	1,050,505	6
Variance \$ V		470	0	0	0	0	Transfer From: Refuse	ş	154.226 \$	•	
	4672230 Travel Expense	139	0	0	0	0	Transfer From: Keruse	Þ	154,226 \$	-	\$ -
	4672240 Office Expense 4672250 Equipment Operation	326 9.979	274 9,527	783 7,804	1,000 8,000	7,500					
879,641	4672251 Gas, Oil and Grease	16.349	10,591	12.747	14.000	14,000	Beg. General Fund Bal. to be Appropriated	\$	- \$	-	\$ 25,527,005
436,895	4672260 Buildings and Grounds	491	123	33	14,000	14,000					
(38,777)	4672270 Utilities	39.298	40,127	37.198	42.000	50.000	TOTAL REVENUES	\$	338,988,988 \$	303,427,271	\$ 367,582,070
0	4672280 Telephone	6,215	6,586	7,150	8,000	7,000	TOTAL REVENUES	ş	330,300,300 \$	303,427,271	3 307,382,070
(19,712,666)	4672330 Employee Education	50	0	0	0	0					
(11,086)	4672610 Miscellaneous Supplies	437	0	695	600	0	EXPENSE				
0	4672615 Contracts	803	4,794	3,661	5,000	10,000	General Government				
17,000	4672620 Miscellaneous Services	0	557	0	0	0	Commission or Council	\$	3,767,738 \$	3,895,648	\$ 4,551,159
972,145	Total Access and Transportation	170,828	154,088	146,213	157,650	174,783	City and Precinct Courts	Ś	4,450,822 \$	4,317,939	
1,139,364	Preventative Health						Executive	\$	3,875,222 \$	3,485,045	
0	4673110 Salaries and Wages	732	0	0	0	0	Central Purchasing	ć	921.027 \$	891,756	
	4673131 FICA Expense	55	0	0	0	0	Personnel	ç	2,663,132 \$	2,576,008	, , , , , ,
2,192,548	4673132 Retirement Benefits	131	0	0	0	0		2			
450,000	4673220 Public Notices 4673230 Travel Expense	0	0	733 0	800	0	Budgeting	\$	589,661 \$	529,555	
28,589	4673230 Travel Expense 4673310 Professional and Technical	1,526 745	167	300	300	2,000	Treasurer	\$	1,588,911 \$	1,577,373	, , , , , ,
(104,091)	4673330 Employee Education	(240)	0	0	0	900	Recorder	\$	714,112 \$	674,700	\$ 831,105
3,331,720	4673610 Miscellaneous Supplies	2,294	359	761	800	400	Attorney	\$	6,092,601 \$	6,138,533	\$ 7,198,197
3,830,917	4673615 Contracts	1.420	0	1.125	1.200	0	Non-Departmental	\$	16,083,391 \$	18,063,251	\$ 39,263,303
479,299	Total Preventative Health	6,663	526	2,919	3,100	3,300	General Governmental Buildings	\$	9,036,275 \$	8,314,180	\$ 9,132,553
28,677	Legal Services			,			Elections				
(32,441,770)	4674615 Contracts	0	351	0	0	1,574	Planning and Zoning	\$	10,125,823 \$	9,870,535	\$ 10,979,155
2,495,755	Total Legal Services		351			1,574	Other Professional Services	ć	4,766,456 \$	4,842,912	
0	Ombudemen					1,074	Other Professional Services	,	4,700,430 \$	4,642,312	3,437,320
	Ambudeman										
		A .				$\overline{}$		¢	82,377,074 \$	80,423,781	\$ 83,370,502
		Λ		Λ				ş	,		
					K		\$ 4,368,683	\$ 3,546,767	\$2 403 407,964 \$5,567,964	s 6,080,000 638	\$14,728,635 4\$ 587,400,000
	ON-STA	-7					4,368,683	3,546,767	5,567,964	6,080,000	14,728,635 37,130,000

Boulder Town State Budget Report 10 General Fund - 07/01/2021 to 06/30/2022 100.00% of the fiscal year has expired

	2020 Actual	2021 Estimated Budget	2022 Approve Budget
4320 Fire Expenditures	31,299	15,000	15,
4329 Fire Telephone and internet	273	0.00	(
Total Fire	31,572	15,000	15,
Total Public safety	31,572	15,000	15,
Highways and public improvements Sanitation			
4411 Sanitation Salaries and wages	1,308	2,600	2,
4413 Sanitation Employee benefits	100	200	
4425 Sanitation Equipment supplies and maintenance	1,240	2,200	2,
4428 Sanitation Utilities	375	0.00	(
Total Sanitation	3,023	5,000	5,
Total Highways and public improvements	3,023	5,000	5,
Parks, recreation, and public property Parks			
4524 Parks Libraries	780	1,000	1,
4525 Parks Maintenance Salaries	332	25,000	28,
4527 Parks Equipment & Supplies	3,300	0.00	4,
4561 Parks Recreation & Culture	0.00	2,500	3,
Total Parks	4,412	28,500	36,
Cemetery			
4625 Cemetery Equipment supplies and maintenance	0.00	4,480	4,
4628 Cemterey Utilities	294	520	
Total Cemetery	294	5,000	5,
Total Parks, recreation, and public property	4,706	33,500	41,
Transfers			
4921 Transfer to LBA	0.00	8,000	8,
4941 Transfer to capital projects	0.00	8,020	8,
Total Transfers	0.00	16,020	16,
Total Expenditures:	78,597	198,220	199,
Total Change In Net Position	(36,199)	9,722	(

F	INAN	10		A	L	R	E	PC	RTS
22	Taxes						\$ 9,217,518	18.90 %	Beginning Fund Balance
ove	Other General Revenues. Program Revenues:	243,218	214,027	50,781	63,102	293,999	277,129	6.09 %	
15,	Charges for Services.	1,785,833	1,442,650	799,208	772,864	2,585,041	2,215,514	16.68 %	Assigned Fund Balance
15,	Operating Grants and Contributions		4,595,460	783,845	755,894	7,776,975	5,351,354	45.33 %	Unassigned Fund Balance
15,	Capital Grants and Contributions		180,207	700,045	-	154,058	180,207	(14.51)%	Ending Fund Balance
15,	Total Revenues		15,613,255	1,682,761	1,628,467	21,769,260	17,241,722	26.26 %	Ending Fund Balance
	Expenses								
	General Government	1,284,195	682,799	_	_	1,284,195	682,799	88.08 %	Department Fund
2,	Human Services and Juvenile Justice Services	995,914	987,683	_	_	995,914	987,683	0.83 %	Dopar unione i uni
2,	Corrections	313,584	339,380	_	_	313,584	339,380	(7.60)%	 The Water Distr
۷,	Public Safety	361,004	314,582	_	_	361,004	314,582	14.76 %	
5,	Courts		172,154	_	_	153,986	172,154	(10.55)%	Works Departm
5,	Health and Environmental Quality	4,007,254	3,410,176	_	_	4,007,254	3,410,176	17.51 %	abundant suppl
	Higher Education	1,561,004	1,312,020	_	_	1,561,004	1,312,020	18.98 %	itive price. Thes
	Employment and Family Services		781,075	_	_	1,063,022	781,075	36.10 %	
1,	Natural Resources	264,901	279,871	_	_	264,901	279,871	(5.35)%	sales, connection
28,	Heritage and Arts	67,086	42,670	_	_	67,086	42,670	57.22 %	
4,	Business, Labor, and Agriculture	147,102	133,129	_	_	147,102	133,129	10.50 %	Highlights
3,	Public Education		4,422,984	_	_	4,827,043	4,422,984	9.14 %	
36,	Transportation		1,583,608	_	_	1,368,487	1,583,608	(13.58)%	 Southwest Lif
	Interest and Charges on Long-term Debt	74,879	78,745			74,879	78,745	(4.91)%	Spring 2021
4,	Student Assistance Programs		_	77,918	107,416	77,918	107,416	(27.46)%	
5,	Unemployment Compensation		_	1,115,481	1,152,794	1,115,481	1,152,794	(3.24)%	
41,	Water Loan Programs		_	15,463	12,266	15,463	12,266	26.06 %	ready for cons
41,	Community and Economic Loan Programs Liquor Retail Sales		_	18,556	5,361	18,556	5,361	246.13 %	 4800 North w
			_	340,951	327,070	340,951	327,070	4.24 %	ed and on-line
8, 8,	Other Business-type Activities		14,540,876	1,614,966	1,648,601	46,597 18,104,427	43,694 16,189,477	6.64 % 11.83 %	 Aguifer Stora
16,	Excess (Deficit) Before Transfers		1,072,379	67,795	(20,134)	3,664,833	1,052,245	11.83 70	underway at
199,							1,052,245		Rock Canyon
(Transfers	151,676	151,133	(151,676)	(151,133)				Park)
	Change in Net Position		1,223,512	(83,881)	(171,267)	3,664,833	1,052,245		,
	Net Position – Beginning		23,948,814	3,467,619	3,638,886	28,639,945	27,587,700		
	Adjustment to Beginning Net position	(14,269)		30,824		16,555			
	Net Position - Beginning as Adjusted	25,158,057	23,948,814	3,498,443	3,638,886	28,656,500	27,587,700		
	Net Position – Ending	\$28,906,771	\$25,172,326	\$ 3,414,562	\$ 3,467,619	\$32,321,333	\$28,639,945	12.85 %	

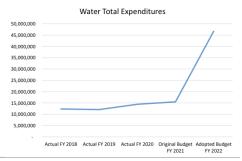
RTS	sfer Out	15,560,257 (14,112,755) 1,447,502	15,681,738 (13,690,159) 1,991,579	16,083,047 (16,198,648) (115,601)	17,151,420 (17,308,579) (157,159)	17,151,420 (26,121,145) (8,969,725)	47,893,350 (48,636,248) (742,898)	
Beginning Fund Balance		6,098,303	7,545,805	9,537,384	9,421,783	9,421,783	452,058	
Assigned Fund Balance Unassigned Fund Balance Ending Fund Balance		5,569,367 1,976,438 7,545,805	3,759,340 5,778,044 9,537,384	4,471,860 4,949,923 9,421,783	4,471,860 4,792,764 9,264,624	452,058 452,058	(290,840) (290,840)	

Department Function

. The Water Distribution and Water Sources Sections of the Water Resources Division are included in the Public Works Department. The mission of these sections is to protect the community's health and welfare by providing an abundant supply of high quality water in a way which exceeds federal and state water quality standards at a competitive price. These sections provide comprehensive culinary water services to the community utilizing water service sales, connection fees, and minor miscellaneous revenues.

Highlights

- · Southwest Lift station project being bid out Spring 2021
- Westside sewer and water improvements ready for construction this year
- · 4800 North well and pumphouse completed and on-line with backup generator.
- · Aquifer Storage & Recovery pilot program underway at 3 locations, (Riverview Park, Rock Canyon Park and 3950 North Future Park)



1,657,204 \$ 1,800,985 \$ 1,856,458 \$ 1,856,458 \$ 1,938,070

As reported in the published fiscal year ended June 30, 2020 annual comprehensive financial report

Provo City Adopted Budget 2021-2022

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POPULATION SERVED MODIFIER

To illustrate how increased population affects budgetary requirements for an entity.

INFLATION MODIFIER AMOUNT

The product of a fund's FY total budget multiplied by most recent 12-month average.

BUDGET OFFICER/COURT ADMINISTRATOR:

Existing positions, already in charge of reporting and tabulating data for government entities and officials.

New Responsibilities:

- Include yearly 'Consumer Price Index' percentage change.
- Include percentage difference between current and tentative fiscal years.

SALT LAKE COUNTY IS ON THE RIGHT TRACK.

PROVIDING THIS INFORMATION IN THEIR ANNUAL EXPENSE REPORTS.

Salt Lake County

Expenditures Budget by Fund and Organization

2022 Adopted Budget

		ZUZZ Adopt	ea Buaget					
	2019 Actuals	2020 Actuals	2021 Final Budget	Total Budget at Proposed Stage	Council Changes	2022 Adopted Budget	Variance \$	Variance %
110 - GENERAL FUND								
10200000 - MAYOR ADMINISTRATION	6,299,374	6,639,422	7,727,930	16,233,931	(7,626,360)	8,607,	879,641	11.38%
10220000 - MAYOR FINANCIAL ADMINISTRATION	5,119,061	5,201,837	5,633,877	6,070,735	37	6,070,7	436,895	7.75%
10230000 - CRIMINAL JUSTICE ADVISORY COUNCIL	998,449	791,526	910,288	891,548	(20,037)	871,	(38,777)	-4.26%
10240000 - COVID-19 ISOLATION CENTERS	0	11,252	0	0	0		0	0.00%
10250000 - RGNL TRANS HOUSING AND ECON DEV	14,132,695	13,893,550	52,251,662	53,483,421	(20,944,425)	32,538,9	(19,712,666)	-37.73%
10990000 - MAYOR MANAGED CAPITAL PROJECTS	388,493	463,174	141,836	130,750	0	130,7	(11,086)	-7.82%
19010000 - 2020 EARTHQUAKE RESPONSE	0	194,344	200,000	200,000	0	200,0	0	0.00%
23500000 - EXTENSION SERVICE	888,761	782,767	806,345	823,345	0	823,	17,000	2.11%
24000000 - CRIMINAL JUSTICE SERVICES	13,346,946	16,978,224	15,421,306	17,295,001	(901,550)	16,393,4	972,145	6.30%
24008800 - CRIMINAL JUSTICE SERVICES ARPA	0	0	0	0	1,139,364	1,139,	1,139,364	0.00%
24009900 - CRIMINAL JUSTICE SERVICES CAP PROJECTS	0	0	0	370,504	(370,504)		0	0.00%
29000000 - INDIGENT LEGAL SERVICES	21,358,230	21,270,792	22,590,925	25,233,473	(450,000)	24,783,4	2,192,548	9.71%
29008800 - INDIGENT LEGAL SERVICES ARPA	0	0	0	0	450,000	450,0	450,000	0.00%
31020000 - REAL ESTATE	630,066	386,603	458,056	486,645	0	486,6	28,589	6.24%
36200000 - MILLCREEK CANYON	618,858	960,758	1,104,091	1,000,000	0	1,000,0	(104,091)	-9.43%
36300000 - PARKS	15,102,327	14,453,486	15,840,242	19,668,620	(496,658)	19,171,9	3,331,720	21.03%
36400000 - RECREATION	37,916,921	31,519,362	41,086,147	45,131,420	(214,356)	44,917,(3,830,917	9.32%
43500000 - EMERGENCY MANAGEMENT	5,820,470	3,731,824	5,477,420	5,956,719	0	5,956,7	479,299	8.75%
43600000 - ADDRESSING	558,527	582,186	700,251	728,928	0	728,9	28,677	4.10%
50030000 - GENERAL FUND-STATUTORY AND GENL	4,735,541	4,895,490	42,937,197	10,495,427	0	10,495,4	(32,441,770)	-75.56%
60500000 - INFORMATION TECHNOLOGY	21,491,583	21,589,146	23,421,231	26,149,547	(232,561)	25,916,9	2,495,755	10.66%
60509900 - INFORMATION TECHNOLOGY CAPITAL PROJ	638,668	945,254	0	0	0		0	0.00%
60510000 - INFORMATION TECHNOLOGY IMPROVEMENT PLAN	0	0	953,279	1,077,899	0	1,077,8	124,620	13.07%
61000000 - CONTRACTS AND PROCUREMENT	1,253,239	1,173,097	1,279,394	1,353,908	19	1,353,9	74,533	5.83%
61500000 - HUMAN RESOURCES	3,158,449	3,589,622	5,158,016	5,081,604	(134,374)	4,947,2	(210,786)	-4.09%

12/7/2021 Page 24 of 54

PURPOSE OF 1HB 239

The Two-fold Mission of the Bill:

- Make financial reports and documents more understandable, applicable, and available to more citizens.
- 2. Increase transparency and accountability to cities, counties, and organizations.

Make it even easier for the citizens of Utah to see where, why, and how government spends their money.