



Ordinance No. 2020-21

ORDINANCE ADOPTING A TENTATIVE REVISED BUDGET FOR FISCAL YEAR 2020 AND A TENTATIVE BUDGET FOR FISCAL YEAR 2021 FOR PARK CITY MUNICIPAL CORPORATION AND ITS RELATED AGENCIES AND AUTHORIZING THE COMPUTATION OF THE PROPERTY TAX RATE AT A NO TAX INCREASE RATE

WHEREAS, the Utah State law requires that city budgets be adopted by ordinance: and;

WHEREAS, a public hearing was held on May 14, 2020 at the City Council's regularly scheduled meetings, complying with State law;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Park City, Utah that:

SECTION 1. TENTATIVE REVISED BUDGET ADOPTED. The budget as outlined in the City Manager's Recommended budget presented on May 14, 2020 and with changes as summarized in the Attachments to this ordinance is hereby adopted as the tentative revised Fiscal Year 2020 budget for Park City Municipal Corporation and its related agencies.

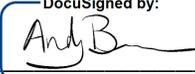
SECTION 2. TENTATIVE BUDGET ADOPTED. The budget as outlined in the City Manager's Recommended budget presented on May 14, 2020 and with changes as summarized in the Attachments to this ordinance is hereby adopted as the tentative budget for Fiscal Year 2021 for Park City Municipal Corporation and its related agencies.

SECTION 3. CERTIFIED PROPERTY TAX RATE. The City's Budget Officer is authorized, after the County has provided the Certified Property Tax data, to compute the City's Certified Property Tax Rate for 2020 at a "No Tax Increase Rate" and file said rate with the County.

SECTION 4. EFFECTIVE DATE. This Ordinance shall be effective on the day of publication.

PASSED AND ADOPTED this 14th day of May, 2020

PARK CITY MUNICIPAL CORPORATION

DocuSigned by:

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Mayor Andy Beerman

Attest:

DocuSigned by:

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Michelle Kellogg, City Recorder

APPROVED AS TO FORM:

DocuSigned by:

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City Attorney's Office



CITY MANAGER MESSAGE

May 14, 2020

To the Mayor, City Council, residents, and businesses of Park City:

Pursuant to §10-6-109, Utah Code Annotated, the following budgets: Fiscal Year 2020 Adjusted Budget and Fiscal Year 2021 Budget, have been prepared for Park City Municipal Corporation using budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB) and the Governmental Finance Officers Association (GFOA). As required by State law, the proposed budgets are balanced.

The proposed budget was compiled in unprecedented times, as the financial impacts of COVID-19 necessitated the immediate activation of the City's recession plan in fiscal year 2020, and consideration operating reduction in fiscal year 2021. As predicted, the economic impacts of COVID-19 are particularly severe for communities such as Park City, who are so heavily tied to tourism and reliance upon sales and use taxes.

As expressed to the community, the proposed fiscal year 2021 budget is intended to act as a "provisional budget" and includes considerable operating expense reductions, deferring, delaying, and cancelling capital projects and equipment purchases, and reliance on emergency reserves. Three Guiding Principles we utilized as an underlying strategy: 1) fiscal responsibility, 2) maintaining core community public service commitments, and 3) sharing expenditure reductions across the organization.

As you can see, the provisional budget projects an initial 21% revenue shortfall, and we intend to return to Council to revisit our estimates and operational strategies within 90 days from July 1, 2020, for potential re-adoption and adjustment. At that time, we believe, some of the economic impact of COVID-19 will be better understood. Unfortunately, staff anticipates that further reductions may be necessary beyond this initial proposal and, accordingly, has already begun working on a series of deeper budget cuts. If required, these are likely to include programmatic reductions, reductions in force, and further cancelations of capital projects with impact to our workforce and public service delivery.

In fiscal year 2021, the Budget Department projects an immediate revenue loss of, at minimum, 21%, **leading to a projected General Fund revenue shortfall of approximately \$8.6M**. The shortfall is driven by a combination of lost sales tax and program revenues associated with anticipated economic impacts of COVID-19.

Overall, Park City's General and Capital Improvement Funds are well positioned to help sustain core municipal operations during an economic downturn. In most respects, the City's financial strategy is very closely aligned with industry best practices in terms of emergency and reserve funds, recession plan implementation and operational controls, and should provide the ability to maintain core services, even in the most dire of circumstances.

The City's Budgeting for Outcomes (BFO) process was also disrupted by COVID-19, but will be redeployed to strategically help balance programmatic and personnel cuts while striving to maintain core community commitments.

Amidst the economic uncertainty, a few positives have arisen that are worth noting. Prior to the emergence of COVID-19, the City maintained strong sales tax growth with regard to tourism up until March. We were fortunate to make it most of the way through the ski season. After an initial uptick in municipal borrowing costs, interest rates have fallen. This allowed the City to refund some of its previously outstanding debt and borrow at the lowest interest rate (1.45% TIC) ever earned in the City's history. Lastly, the City is maintaining and preparing several shovel ready projects that will benefit from any Federal assistance programs and grants that may arise.

On behalf of the PCMC workforce, we thank the Mayor, Council, and community for their continued confidence in our ability to provide quality public services in the face of a global health pandemic. With an eye towards continuing our community's positive progress, I present the provisional City Manager Recommended Budget for fiscal year 2021 for your review.

Sincerely,

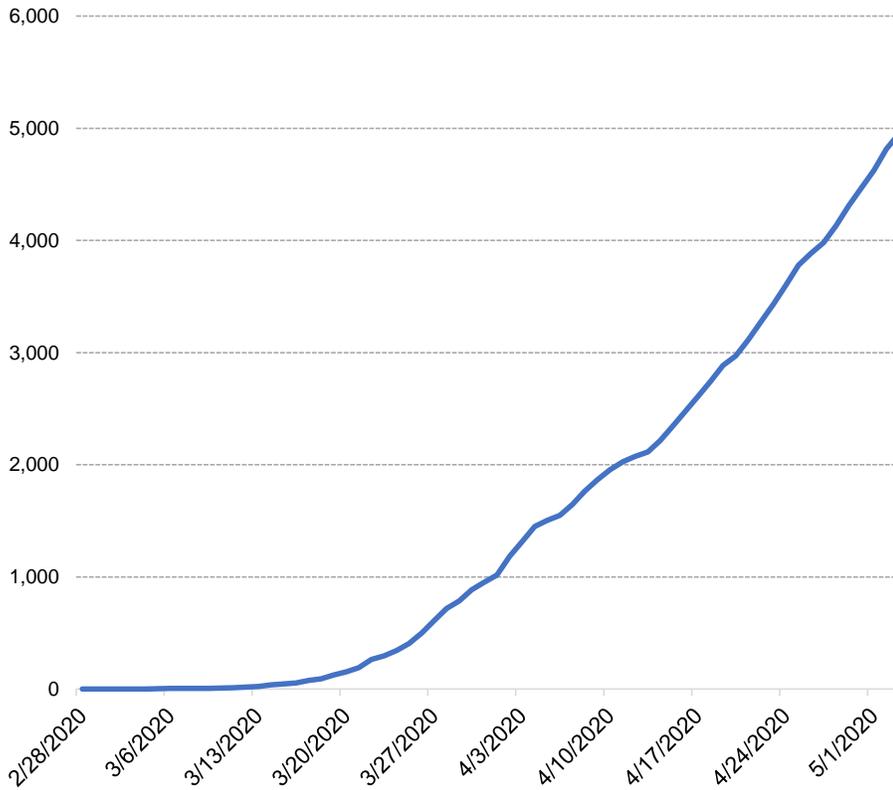
Matthew Dias
City Manager
Park City Municipal Corporation

EXECUTIVE SUMMARY

IMPACTS OF COVID-19

The impacts of COVID-19 are akin to a natural disaster, leading to public health safety concerns with reverberating effects throughout the global economy. In response to COVID-19, implementation of the City’s recession plan was required due to a **projected General Fund shortfall of \$3.9M in fiscal year 2020**, driven by sales tax losses. Subsequently, **in fiscal year 2021, Park City Municipal projected a revenue loss of, at minimum, 21%, leading to a projected General Fund revenue shortfall of approximately \$8.6M**. The shortfall is driven by a combination of lost sales tax and program revenues associated with anticipated economic impacts of COVID-19. The fiscal year 2021 budget bridges this shortfall through diverse methods of operating expense delays, reallocating funding from the Capital Improvement Fund, and dipping into the emergency reserve balance.

Confirmed Cases of COVID-19 in Utah



Sources: Park City Municipal Corporation, Utah Department of Health as of 5/3/2020.

GUIDING BUDGETARY PRINCIPLES

A principled and balanced approach:

- **Fiscal responsibility:** Transparent decision-making and revenue projections, and avoid irresponsible cuts to generate short-term savings at the expense of long-term prosperity.
- **Compassion & Commitment:** Maintain PCMC's core commitments, community safety and wellbeing.
- **Shared Sacrifice:** No group should bear a disproportionate burden from this challenge alone.

REVENUES

As discussed, with increased economic uncertainty, projections of municipal revenues remain incredibly uncertain. Despite the volatility, projections remain fundamentally necessary in order to inform future expense budgets and service levels. Generally speaking, staff has assumed a very slow return of sales tax revenues as the impacts of COVID-19 decrease. **A full return to average levels of sales tax revenues is not expected in fiscal year 2021.**

In fiscal year 2021, Park City Municipal Corporation projects a revenue loss of, at minimum, 21%, leading to a projected General Fund revenue shortfall of approximately \$8.6M.

EXPENSES

To close the budget shortfall, staff utilized the Guiding Budgetary Principles of Fiscal Responsibility, Core Commitments and Compassion, and Shared Sacrifice. The initial budget is designed to preserve existing levels of municipal services, at least for the first 90 days of fiscal year 2021. Sources of expense reductions and controls are listed below.

1. **Operating Expense Reductions & Controls (\$2.9M)** – Deep reductions by each department in non-essential expenditures line items - tuition, training, conferences, supplies, equipment, materials, contract services, merit pay, overtime, and a moratorium on hiring.
2. **Capital Improvement Fund – Delay, Defer, Cancel (\$3.8M)** - \$1.7M Delay capital project budgets, \$2.1M Capital Improvement Fund balance.
3. **Utilize General Fund Balance (\$1.7M)** - Fund balances (emergency reserves) are meant to offset declines in revenue during times of economic distress and have been prudently held in abeyance for this purpose.

PROVISIONAL BUDGET

As noted above, a 90 day provisional budget is designed, with significant expense reductions, to generate additional time for the City to gain more information about the potential economic outlook for fiscal year 2021. Through this strategy, the City shall temporarily preserve core municipal services by implementing significant cost reductions. Post a provisional 90 day period, an amended budget will be proposed to reflect additional available information regarding economic outlooks for Park City, the state, the country and the world. Unfortunately, we anticipate further reductions and have already begun cost and program cutting exercises in preparation for future discussions.

REVENUE PROJECTION DETAIL

SOURCES OF REVENUE

FY 2021 General Fund Revenue Projections - Summary

| Revenue Type | FY 2020 Revenue Budget | FY 2021 Budget - Under Shutdown Conditions | \$, Variance | %, Variance | % of Total Revenue |
|---------------------------------------|------------------------|--|----------------------|-------------|--------------------|
| Property Taxes | \$11,196,658 | \$10,412,892 | (\$783,766) | -7% | 33% |
| Sales Tax | \$15,231,123 | \$9,747,919 | (\$5,483,204) | -36% | 31% |
| Franchise Tax | \$3,262,000 | \$3,229,380 | (\$32,620) | -1% | 10% |
| Licenses | \$312,000 | \$324,480 | \$12,480 | 4% | 1% |
| Planning, Building & Engineering Fees | \$2,397,000 | \$2,109,360 | (\$287,640) | -12% | 7% |
| Recreation | \$2,145,000 | \$1,415,700 | (\$729,300) | -34% | 4% |
| Other Revenue | \$1,505,227 | \$617,143 | (\$888,084) | -59% | 2% |
| Ice Revenue | \$872,000 | \$619,120 | (\$252,880) | -29% | 2% |
| Interfund Transfers | \$2,724,847 | \$2,833,841 | \$108,994 | 4% | 9% |
| Intergovernmental Revenues | \$138,000 | \$162,840 | \$24,840 | 18% | 1% |
| Total | \$39,783,855 | \$31,472,675 | (\$8,311,180) | -21% | |

Source: Park City Municipal Corporation, 5/14/2020.

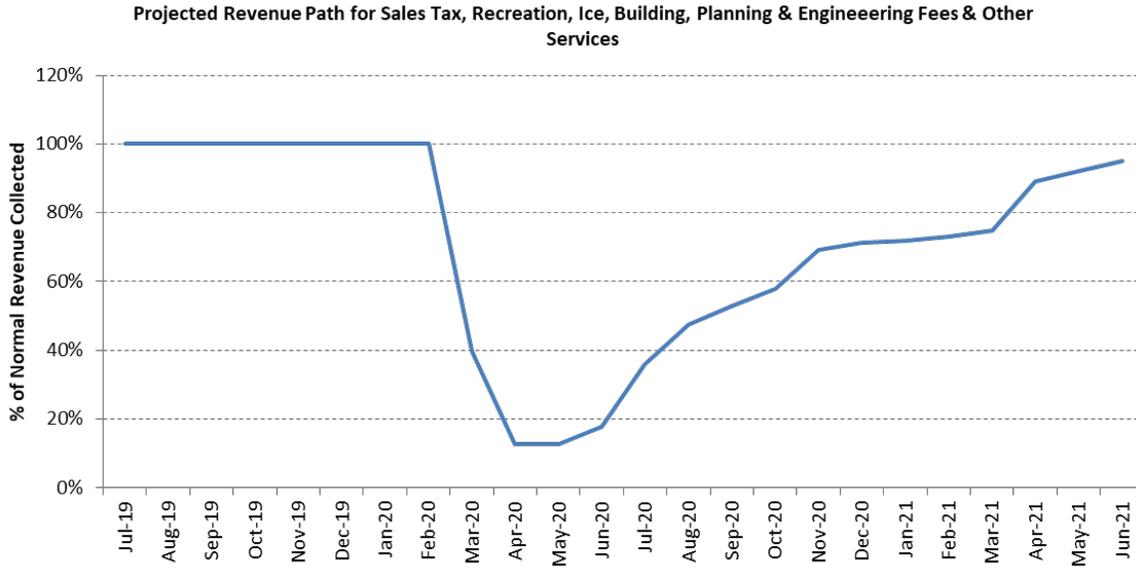
Park City Municipal receives multiple forms of tax, fee and service generated revenue in its general fund every year. Sales taxes are the most directly exposed to consumer discretionary spending and are therefore subject to the most uncertainty in an economic downturn.

Starting in fiscal year 2020, the City's budget team assembled a sales tax model based on historical distributions of industry sector contributions to sales taxes. This allows for transparency into different industry contributions to sales taxes and their possible exposure to COVID-19 shutdown conditions. This results in a projected 13% collection rate relative to normal sales tax revenues.

| Industry Sector | Average Industry Contribution to Sales Tax Revenue Under Normal Conditions | Assumed Percent of Industry Revenue Collected in Shutdown Conditions | Expected Industry Contribution to Sales Tax Revenues Under Shutdown Conditions |
|--------------------|--|--|--|
| Hotels & Lodging | 31% | 0% | 0% |
| Restaurants & Bars | 14% | 10% | 1% |
| Retail | 20% | 0% | 0% |
| Ski Resorts | 14% | 0% | 0% |
| Food Stores | 5% | 80% | 4% |
| Electric & Gas | 3% | 100% | 3% |
| Furniture | 1% | 0% | 0% |
| Communications | 1% | 100% | 1% |
| Auto | 0% | 25% | 0% |
| Apparel/Accessory | 3% | 0% | 0% |
| Manufacturing | 1% | 100% | 1% |
| Other | 7% | 38% | 3% |
| Total | | | 13% |

Source: Park City Municipal Corporation, 5/14/2020.

The bulk of Park City Municipal’s revenue projections for fiscal year 2021 follow a scaling return of normal revenues according to the path below. This project is temporary based upon maintaining public service levels for 90 days:



| FY20 & FY21 Projection Methodology For Sales Tax, Ice, Recreation, Building Planning, Engineering & Other Services | |
|--|---------------------|
| Month | Assumed % of Normal |
| Jul-19 | 100% |
| Aug-19 | 100% |
| Sep-19 | 100% |
| Oct-19 | 100% |
| Nov-19 | 100% |
| Dec-19 | 100% |
| Jan-20 | 100% |
| Feb-20 | 100% |
| Mar-20 | 40% |
| Apr-20 | 13% |
| May-20 | 13% |
| Jun-20 | 18% |
| Jul-20 | 36% |
| Aug-20 | 47% |
| Sep-20 | 53% |
| Oct-20 | 58% |
| Nov-20 | 69% |
| Dec-20 | 71% |
| Jan-21 | 72% |
| Feb-21 | 73% |
| Mar-21 | 75% |
| Apr-21 | 89% |
| May-21 | 92% |
| Jun-21 | 95% |

Source: Park City Municipal Corporation, 5/14/2020.

The results of this methodology on Sales Tax projections for fiscal year 2021 are provided below:

| Month | Normal Budget Estimate/Historical | Assumed % of Normal | FY 2021 Budget Estimate |
|------------------------------|-----------------------------------|----------------------------|-------------------------|
| July | \$890,546 | 36% | \$320,597 |
| August | \$839,320 | 47% | \$397,837 |
| September | \$912,173 | 53% | \$483,452 |
| October | \$715,887 | 58% | \$415,215 |
| November | \$820,365 | 69% | \$568,538 |
| December | \$1,877,541 | 71% | \$1,340,564 |
| January | \$2,167,579 | 72% | \$1,560,657 |
| February | \$1,795,614 | 73% | \$1,310,798 |
| March | \$2,160,171 | 75% | \$1,620,128 |
| April | \$509,306 | 89% | \$453,282 |
| May | \$591,398 | 92% | \$544,086 |
| June | \$771,332 | 95% | \$732,765 |
| Total Normal Estimate | \$14,051,231 | Total FY21 Estimate | \$9,747,919 |

Source: Park City Municipal Corporation, 5/14/2020.

Further details on assumptions by individual revenue stream are listed below:

1. *Current Revenue Projection Estimates Assume:*

1. **Property Tax:** *Property taxes assume a preservation of base revenue of \$11.7M from FY20 with a subsequent rise in delinquencies of approximately \$1.3M. From 2009 to 2012, for example, the size of delinquent payments to the General Fund from property taxes rose 100% during the last economic recession. Under our current assumptions, we assume a rise in delinquencies of 300% vs. FY20.*
2. **Sales Tax:** *Incorporate a “scaling return of revenues” model that is **more fully detailed above. This is a temporary projection aimed at maintaining public services for 90 days.***
3. **Franchise Tax:** *Modeled as a log transformed function of time, this model was selected as we assume tapering demand for telecommunications services as new demand and new telecom services may hit saturation points. Franchise tax remained flat in that last financial crisis from years 2008-2010. We have assumed it to be marginally down for FY21.*
4. **Licenses:** *Assumes the same “scaling return of revenues” methodology as Sales Tax.*
5. **BP&E Fees:** *Assumes the same “scaling return of revenues” methodology as Sales Tax.*
6. **Recreation:** *Assumes the same “scaling return of revenues” methodology as Sales Tax.*
7. **Other Revenue:** *Assumes the same “scaling return of revenues” methodology as Sales Tax.*
8. **Ice:** *Assumes the same “scaling return of revenues” methodology as Sales Tax.*
9. **Interfund Transfers:** *Assumes growth of 4% from FY 2020, but these will be reviewed for the Final Budget and likely pushed downward*
10. **Intergovernmental Revenues:** *Assumes linear growth of historical intergovernmental revenues, and does not take into account any potential COVID-19 related funding opportunities.*

Under these assumptions, we arrive at an \$8.6M funding gap, a 21% shortfall, relative to fiscal year 2020.

FY 2021 Revenue vs. Expenses

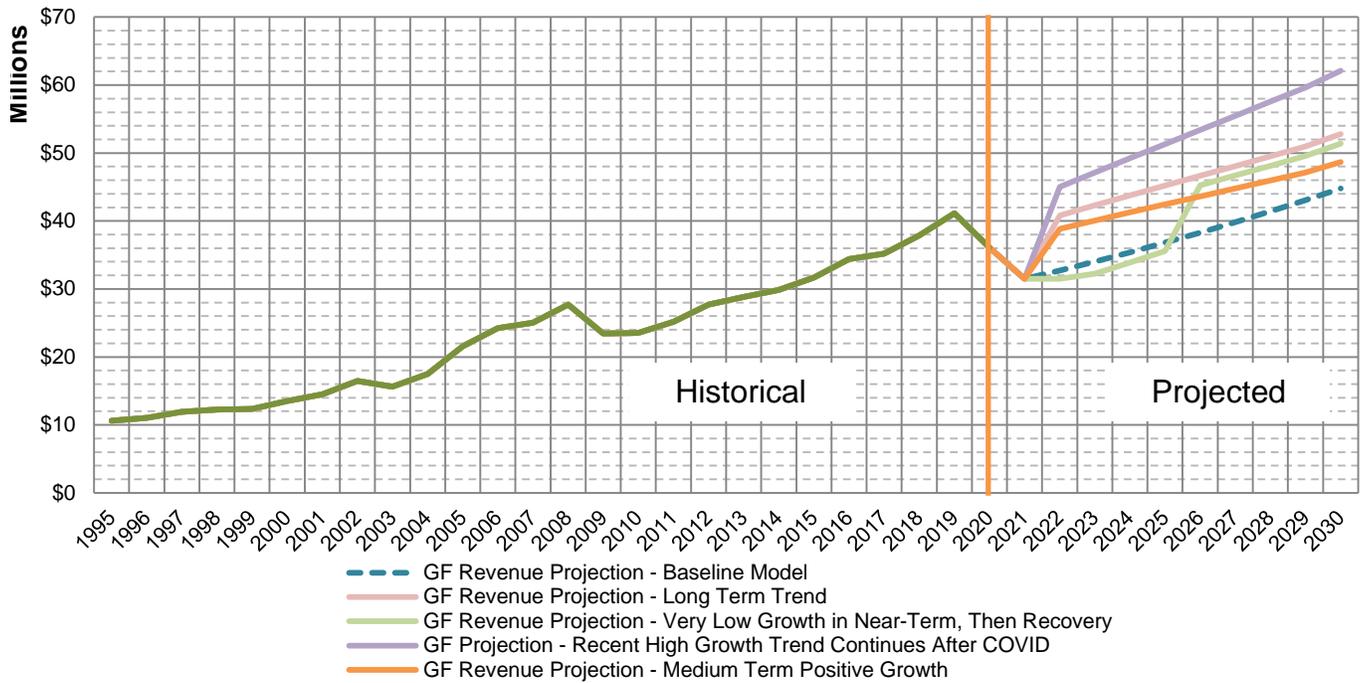
| FY 2020 Expense Budget | FY 2021 Revenue Projection | \$, Variance | %, Variance |
|------------------------|----------------------------|---------------|-------------|
| \$40,049,762 | \$31,472,675 | (\$8,577,087) | -21% |

Source: Park City Municipal Corporation, 5/14/2020.

LONG-TERM REVENUE PROJECTIONS

The effects of COVID-19 are likely to reverberate for years beyond 2021 with potentially wide ranging outcomes in terms of General Fund revenue for the City. A rapid return of economic activities and faster resolution of the virus could return the City to a revenue trend in line with recent higher growth. However, if the virus and its societal impacts linger for months and years to come, which are currently anticipated, a lower revenue growth scenario is more likely.

Historical & Projected General Fund Revenues

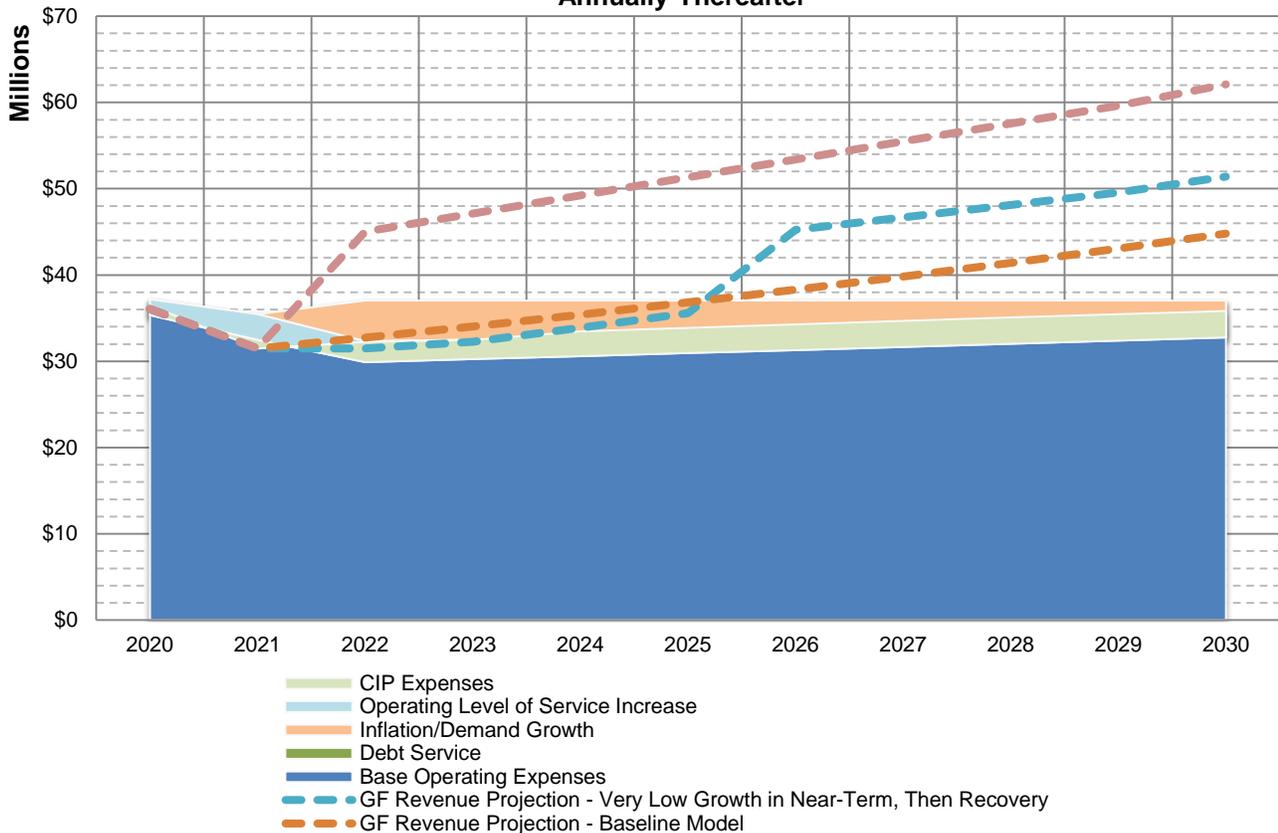


| Year | GF Revenue Projection - Baseline Model | GF Revenue Projection - Long Term Trend | GF Revenue Projection - Very Low Growth in Near-Term, Then Recovery | GF Projection - Recent High Growth Trend Continues After COVID | GF Revenue Projection - Medium Term Positive Growth |
|------|--|---|---|--|---|
| 2021 | \$31,472,675 | \$31,472,675 | \$31,472,675 | \$31,472,675 | \$31,472,675 |
| 2022 | \$32,731,582 | \$40,829,587 | \$31,472,675 | \$45,027,850 | \$38,857,413 |
| 2023 | \$34,040,845 | \$42,290,803 | \$32,259,491 | \$47,128,582 | \$40,062,311 |
| 2024 | \$35,402,479 | \$43,746,269 | \$33,872,466 | \$49,223,564 | \$41,257,631 |
| 2025 | \$36,818,578 | \$45,196,551 | \$35,566,089 | \$51,313,362 | \$42,444,196 |
| 2026 | \$38,291,321 | \$46,642,196 | \$45,245,679 | \$53,398,523 | \$43,622,790 |
| 2027 | \$39,822,974 | \$48,083,740 | \$46,687,222 | \$55,479,583 | \$44,794,159 |
| 2028 | \$41,415,893 | \$49,521,702 | \$48,125,184 | \$57,557,061 | \$45,959,016 |
| 2029 | \$43,072,528 | \$50,956,595 | \$49,560,078 | \$59,631,471 | \$47,118,047 |
| 2030 | \$44,795,429 | \$52,783,722 | \$51,387,204 | \$62,098,113 | \$48,666,716 |

Source: Park City Municipal Corporation, 5/14/2020.

Additionally, while recent funding shortfalls in fiscal years 2020 and 2021 have been offset through a balanced approach of expense budget cuts, delay/deferrals of capital projects and use of fund balances, a constrained and selective approach to future expense growth will also likely be needed given the highlighted revenue projections.

Projected Revenue Models vs. Projected Expenditure Sources
-21% Total Expense Growth in 2021, 1.0% Inflation/Demand Expense Growth
Annually Thereafter



Source: Park City Municipal Corporation, 5/14/2020.

BUDGETING FOR OUTCOMES – EXPENSE SUMMARY

BUDGET SUMMARY

The FY 2020 operating Adjusted Budget reflects a less than 1% increase from the FY 2020 Original Budget. The Adjusted Budget is the current fiscal year's budget ending June 30. This increase is driven by additional contingency funds related to COVID-19 allocated to local non-profits delivering services to those most impacted by COVID-19.

Staff recommends increasing the Emergency Contingency from \$90k to \$250k, both in FY20 and FY21, in response to COVID-19. In addition to a variety of engineering, physical, and administrative safety controls, Personal Protective Equipment (PPE) is considered a last line of defense, and is a means to protect staff and the general public against further spread of the COVID-19 virus. Park City Municipal can help, using its purchasing power, local businesses and other community stakeholders.

As the end of the fiscal year approaches, the Budget Department tightly monitors the adjusted budget to ensure the changes are captured for Final Budget adoption on June 25. The capital budget increase is related to carryforward and the debt service increase is related to water bond issuances.

| Expenditure Summary by Major Object - All Fund | | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|------------------------|--------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2016 | Actuals FY 2017 | Actuals FY 2018 | Actuals FY 2019 | YTD Actuals FY 2020 | Original 'Budget FY 2020 | Adjusted Budget FY 2020 | Original Budget FY 2021 |
| Personnel | 30,515,422 | 33,455,040 | 36,532,398 | 39,163,872 | 34,038,831 | 41,704,450 | 41,585,288 | 39,980,160 |
| Mat, Suppls, Services | 14,821,754 | 15,412,531 | 17,825,325 | 26,446,247 | 14,763,248 | 21,974,936 | 21,974,936 | 20,234,163 |
| Capital Outlay | 175,024 | 555,730 | 402,605 | 624,691 | 384,904 | 793,483 | 793,483 | 507,725 |
| Contingency | 27,881 | 116,958 | 75,437 | 67,018 | 114,795 | 540,000 | 940,000 | 450,000 |
| Operating | 45,540,080 | 49,540,260 | 54,835,765 | 66,301,827 | 49,301,778 | 65,012,870 | 65,293,707 | 61,172,048 |
| Capital | 19,985,188 | 76,532,985 | 60,601,638 | 73,693,985 | 34,403,784 | 95,715,062 | 192,831,510 | 88,231,849 |
| Debt Service | 11,337,373 | 11,130,107 | 16,216,948 | 16,853,649 | 11,766,461 | 14,901,881 | 26,907,296 | 13,791,615 |
| Interfund Transfer | 15,431,059 | 39,521,611 | 47,750,191 | 79,846,401 | 16,312,396 | 20,908,976 | 22,438,985 | 21,916,053 |
| Ending Balance | 81,763,532 | 83,017,228 | 83,191,254 | 117,717,331 | | 54,532,316 | 92,372,032 | 60,865,681 |
| TOTAL | 174,057,232 | 259,742,190 | 262,595,797 | 354,413,193 | 111,784,419 | 251,071,104 | 399,843,530 | 245,977,246 |

The FY 2021 Operating Budget is decreasing to \$61.1 million, which is a 6.3% decrease from the FY 2020 Adjusted Budget. The decrease is due to expenditure reductions in operating budgets. These changes will be more fully discussed on May 28 with details on departmental decreases. The savings from Personnel reductions are somewhat offset by an increase in our forecasted health insurance premiums for FY 2021.

Health Insurance

The City maintains a health and dental insurance plan through Regence Blue Cross Blue Shield of Utah. Each year, Regence examines the City's "use" of the plan and its total cost to Regence, and then determines the price the following year. For next fiscal year, Regence has calculated a 3.9% increase to

the City's health plan in order to maintain the current coverage. Staff recommends including the budget increase within the FY21 budget.

The FY 2021 Capital Budget is decreasing to \$92.4M, which is a 3.5% decrease from the FY 2020 Original Budget.

FISCAL YEAR 2021 EXPENSE REDUCTION APPROACH

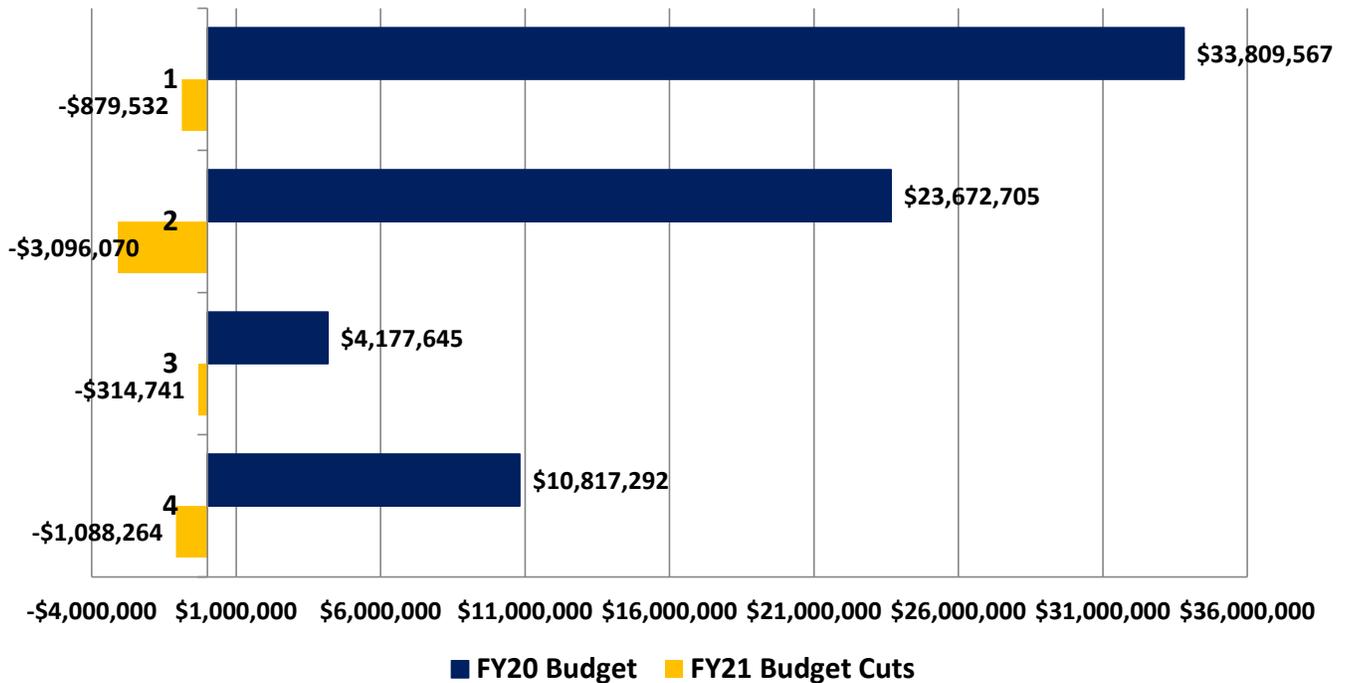
The City employs a Budgeting for Outcomes (BFO) process that focuses on Council priorities and objectives as the driving factor for determining the annual budget. By creating programs (or services) aligned with community's goals and priorities, the City can make better-informed decisions regarding the prioritization and cost of City services and programs.

BFO provides a comprehensive review of the entire organization, identifying every program offered and its cost, evaluating the relevance of every program on the basis of the community's priorities and essential services, and ultimately guiding elected officials to the policy questions they can answer with the information gained from the process.

Each of the programs and services provided by the City are scored based upon how well the program meets strategic goals and objects as well as demand for the program, whether or not the program is mandated, whether the service could feasibly be provided by a private organization, etc. These criteria help determine how much of a priority each program is to the City. This provides the ranking of each program with a quartile ranking as well, numbered from 1 to 4, with 1 being the highest ranking and 4 the lowest. The programs ranked in the top 25% of all programs are Quartile 1, the next 25% are Quartile 2, and so forth.

The figure demonstrates that the items most important to Council and the community are being funded by showing that the programs that are most important to Council and the community (Quartile 1) are the ones that are receiving the highest amount of funding.

BFO Budget Allocation by Quartile (All Funds)



It is important to note that a high rating of a program will not guarantee that a program will be retained; nor does it guarantee that a lower-ranking program will be proposed for elimination. Also, the rankings do not reflect whether a program is being delivered in the most efficient manner. The prioritization process provides valuable information for budget proposal development and City Council deliberation. It is not the "only answer" on to how best to determine the City's budget.

Since the City is facing a significant revenue shortfall for FY21, staff recommends across the board reductions to City operational budgets. Ideally, the Budget Department would have worked more in-depth with managers to identify the least impactful budget cuts; however, because the financial crisis hit so fast, decisive action was needed to meet statutory budgeting deadlines. This means that in order to determine the most appropriate budget cuts in a very short time period, the Budget Department evaluated five years of historical spending patterns in each line-item and reduced the budget using averages. Consideration was given to programs that scored higher within the BFO evaluation criteria, meaning the program was tied to a critical priority or essential service.

The initial budget is designed to preserve existing levels of municipal services, at least for the first 90 days of fiscal year 2021. Thus the BFO process acted as a guide for making budget cuts in the General Fund that total \$2.9M in savings. Sources of expense reductions and controls are listed below. Please see attached exhibit for more detail in budget cuts.

Sources of Operational Expense Reductions – Targeted Reduction (\$2M)

Non-personnel related department expense budgets were analyzed in detail through a lens of maximizing reductions without materially impacting service levels. There will be some levels of reduction, yet not program cancellations, at least for 90 days.

Sources of Personnel Expense Reductions – Targeted Reduction (\$975k)

Personnel related expenses were targeted for savings using a lens to minimize reductions in service levels and take advantage of the timing and impacts of COVID-19. In other words, hiring moratoriums are in place, compensation and merit program increases frozen, and seasonal and part time staff positions left vacant across the organization. There are a considerable number of positions either vacant or permanently frozen until further notice. The proposed operating budget reductions:

FY21 - Proposed Operating Budget Reductions

| Expense Type | FY 2020 Expense Budget | FY 2021 Expense Budget | \$, Variance | %, Variance |
|--|------------------------|------------------------|----------------------|-------------|
| Materials, Supplies, Equipment | \$2,055,796 | \$1,619,700 | (\$436,096) | -21% |
| Training, Meeting, Events | \$1,638,821 | \$1,194,701 | (\$444,121) | -27% |
| Contingency | \$350,000 | \$150,000 | (\$200,000) | -57% |
| Utilities | \$1,744,597 | \$1,707,240 | (\$37,357) | -2% |
| Personnel - Merit Pay, Overtime, Part-Time | \$3,996,953 | \$3,022,172 | (\$974,781) | -24% |
| Contract Services | \$ 4,434,074 | \$ 3,860,904 | (\$523,170) | -12% |
| Other | \$332,700 | \$20,000 | (\$312,700) | -94% |
| Total | \$14,552,941 | \$11,574,717 | (\$2,978,224) | |

Sources of Capital Project Deferrals

Similar to the fiscal year 2020 capital reductions, almost all capital projects are funded from transferred General Fund (General Fund transfer) revenue. Every year, the General Fund transfers between \$2M and \$3M to the Capital Improvement Fund to help pay for various capital, infrastructure, and equipment. This budget can be carried over from previous fiscal years (carryforward) or would normally be part of the intentional transfer for fiscal year 2021.

Delaying a capital project, for example, frees up the General Fund transfer revenue normally applied to Capital expenditures. This amount was reallocated to bridge the COVID-19 related financial gap. In fiscal year 2021, project managers were aware that the majority of projects will not have funding available until at least fiscal year 2022 or until the economy improves.

Sources of Fund Balance

- 1. Capital Fund Balance – (\$2.1M)** - Capital fund balance at the end of FY2021 is projected at \$4.3M, prior to any recommended fund balance reductions to help offset shortfalls. Staff recommends utilizing some of this emergency reserve in FY2021
- 2. General Fund Balance – (\$1.7M)** - Due to using \$750k in FY2020 to help bridge some of the 2020 funding gap, General Fund balance is projected at \$8.00M at the end of fiscal year 2020. Staff recommends utilizing some of this emergency reserve in FY2021 which would bring General Fund balance down to \$6.3M in fiscal year 2021.

CAPITAL DEFERRALS

As Park City Municipal implemented the City's Recession Plan, Council deferred \$1M in capital projects within fiscal year 2020, and staff proposes another \$1.7M in capital projects within fiscal year 2021. Capital projects were reviewed as potential candidates for deferral through a multi-step criterion.

CRITERIA FOR DEFERRAL

1. **Source of Revenue**
 - a. Projects that are funded by grants or bonds that are tied directly to a project were excluded from consideration
2. **CIP Process Score**
 - a. Projects were ranked from lowest to highest CIP process score (lowest = least critical, highest = more critical)
3. **Project Status**
 - a. Projects that are complete with any remaining balance are available for deferral
4. **Manager Feedback**
 - a. Feedback from managers provides context on project priority
5. **Fiscal Year 2020 Budget Spent**
 - a. Projects that have yet to spend fiscal year 2020 budget were considered higher potential for deferral

FISCAL YEAR 2020

Below comprises those capital projects and proposed amounts for deferral. Please see further detail in Exhibit G.

| Capital Project | Remaining 2020 Balance | Amount to Defer | CIP Score | Manager |
|---|------------------------|--------------------|-----------|---------------|
| CP0378 Legal Software for Electronic Document M | \$35,000 | \$35,000 | 17.59 | Robertson |
| CP0400 Guardrail Royal Street and DVD | \$38,531 | \$38,531 | 18.94 | Robertson, J. |
| CP0338 Council Chambers Advanced Technology Upg | \$16,000 | \$16,000 | 19.11 | Robertson |
| CP0292 Cemetery Improvements | \$27,014 | \$27,014 | 19.28 | Fisher |
| CP0335 Engineering Small Projects Fund | \$9,570 | \$9,570 | 19.59 | Robertson, J. |
| CP0445 Add Uphill Marsac Gate Above Chambers Av | \$50,000 | \$50,000 | 19.7 | Robertson, J. |
| CP0332 Library Technology Equipment Replacement | \$98,717 | \$98,717 | 19.88 | Robertson |
| CP0348 McPolin Barn Seismic Upgrade | \$4,970 | \$4,970 | 20.28 | Twombly |
| CP0003 Old Town Stairs | \$21,276 | \$21,276 | 20.53 | Twombly |
| CP0339 Fiber Connection to Quinn's Ice & Water | \$15,777 | \$15,777 | 21.66 | Robertson |
| CP0061 Economic Development | \$66,268 | \$66,268 | 22.41 | Weidenhamer |
| CP0361 Land Acquisition/Banking Program | \$274,845 | \$274,845 | 25 | Glidden |
| CP0432 Office 2016 Licenses | \$116,488 | \$116,488 | 25.42 | Robertson |
| CP0041 Trails Master Plan Implementation | \$31,481 | \$31,481 | 25.5 | Twombly |
| CP0020 City-wide Signs Phase I | \$40,513 | \$40,513 | 25.53 | Weidenhamer |
| CP0146 Asset Management/Replacement Program | \$1,520,515 | \$152,051 | 26.53 | Dayley |
| CP0401 Downtown Projects Plazas | \$60,605 | \$60,605 | 27.53 | Twombly |
| Total | \$2,427,570 | \$1,059,107 | | |

FISCAL YEAR 2021

In fiscal year 2021, staff recommends deferring another \$1.7M of capital projects into fiscal year 2022 or later. The below list comprises those capital projects and proposed amounts for deferral. Please see further detail in Exhibit H.

| Capital Project | 2020 Base + Carry Forward Post 2020 Deferrals | 2021 Budget | Amount to Defer | CIP Score | Manager |
|--|---|--------------------|--------------------|-----------|---------------|
| CP0186 Energy Efficiency Study -City Facilities | \$8,206 | \$0 | \$8,206 | 20.53 | Cartin |
| CP0414 Timekeeping Software Upgrade | \$10,000 | \$0 | \$10,000 | 21.44 | Robertson |
| CP0329 Main Street Infrastructure Asset Mgmt. | \$530,503 | \$100,000 | \$499,310 | 21.66 | Dayley |
| CP0385 Park Avenue Reconstruction | \$2,080,000 | \$2,410,000 | \$747,100 | 21.78 | Robertson, J. |
| CP0146 Asset Management/Replacement Program | \$1,789,331 | \$552,709 | \$221,084 | 23.28 | Dayley |
| CP0036 Traffic Calming | \$84,761 | \$10,000 | \$10,000 | 23.53 | Robertson, J. |
| CP0397 Vehicle and Equipment Replacement | \$50,000 | \$0 | \$25,000 | 24.5 | McAfee |
| CP0075 Equipment Replacement - Computer | \$783,460 | \$320,600 | \$125,462 | 24.63 | Robertson |
| CP0236 Triangle Property Environment Remediation | \$99,779 | \$0 | \$99,779 | 24.96 | Robertson, J. |
| Total | \$5,436,040 | \$3,393,309 | \$1,745,941 | | |

TRANSPORTATION BUDGET

Savings Target

Due to the Covid-19 pandemic and the dramatic reduction in sales tax revenue, the Park City Budget Department forecasts FY 2021 transportation revenue down \$5.4 million than pre-pandemic forecasts. Transit operations will reduce expenses by \$ 1.2 million, and the balance of the \$4.2 million will come from reductions in capital projects and the Emergency Relief funds from existing awarded 5311 operating grant funds through UDOT.

Strategies for Achieving Operating Expense Savings

Transit expenses are directly linked to levels of transit service. While minor deferrals, efficiencies or cuts can be made without impacting service, achieving the level of savings needed for FY 2021 must include service reductions and corresponding labor reductions. Fortunately, the dramatic decline in demand for transit service has enabled Park City Transit (PCT) to begin achieving operating expense savings by reducing transit service to an essential-only service level. PCT will continue the essential-only service level as long as transit demand remains low.

In addition to reducing service, PCT will analyze and implement service and efficiency improvements across the department. These improvements include changes in routing, frequency and hours of service to more closely match demand; payroll and driver scheduling changes to reduce paid, non-driving time, clock-in and clock-out procedures, and overtime. Changes to service are concurrently reviewed with JTAB.

July 1 to November 14 Expense Savings

PCT will reduce operating expenses between July 1 and November 14, 2020 by \$400,000 through reduced service levels, payroll changes and overtime savings. PCT will continue operating essential-only service levels through the summer and fall, but will retain an additional 20 drivers over the minimum required for service. Retaining these extra drivers will enable PCT to respond to increased demand as needed, without having a three month lag while drivers are recruited and trained.

November 15, 2020 to April 10, 2021 Expense Savings

PCT will develop a new winter service plan to align with reduced transit demand, social distancing, and other public health requirements. PCT will reduce operating expenses during this time, which will result in a \$200,000 savings through reduced service levels, payroll changes and overtime savings. Assuming that room occupancy, skier days and special events are impacted by the pandemic and ongoing public health restrictions, PCT will implement a winter service plan with reduced hours and miles of service.

The winter service plan will include reduced frequency and coverage while maintaining core connections to essential services, resort areas and accommodations. PCT will begin to vary frequency by time of day to serve demand while reducing excess capacity during non-peak times. PCT will streamline routes to reduce cost and travel time, while reducing service to some low-demand areas. It is impossible to precisely predict the transit demand for winter 2020-21 so the approach PCT will take is to reduce service levels based on expected reductions in demand and build in stand-by buses and drivers to address situations where capacity is exceeded. This plan will also require transit supervisors to monitor ridership in the system and deploy buses and drivers as needed. Once a stable pattern is established, then the extra trips can be scheduled in advance.

In addition to more flexibly funded capital projects that are proposed to be deferred, the Budget team, working with Transportation department has identified additional transportation projects and budget amounts that are proposed for deferral in FY20 and FY21. Please see these transportation specific projects in Exhibit I.

| Projects - Deferred Transportation Projects - FY20 & FY21 | | | | |
|---|--------------------------|-----------------|--------------|-----------------|
| Project | Carryforward + FY20 Base | Adjustment 2020 | Base FY 2021 | Adjustment 2021 |
| 000520 Complete Streets Retrofit - | \$50,000 | -\$50,000 | \$50,000 | -\$50,000 |
| 000523 PC MARC Transit and Active Transportation Improvements | \$35,000 | -\$35,000 | | |
| CP0410 SR 248/Richardson Flat Intersection Impr | \$180,000 | -\$30,000 | | |
| CP0411 SR 248/US 40 Park and Ride Lot | \$1,620,000 | -\$1,620,000 | | \$3,499,955 |
| CP0419 VMS Signs | \$120,000 | -\$105,000 | | \$60,000 |
| CP0420 Enhanced Bus Stops at Fresh Market and P | \$122,400 | -\$122,400 | | \$1,075,148 |
| CP0421 Canyons Village Area Transit Center | \$0 | -\$150,000 | | |
| CP0423 BRT Capital Improvments & Electronic Sig | \$321,000 | -\$321,000 | | |

| | | | | |
|--|-------------|--------------|-------------|--------------|
| CP0423 BRT Capital Improvments & Electronic Sig | \$244,000 | -\$244,000 | | |
| CP0425 6 Electric BRT Transit Buses | \$77,800 | -\$77,800 | | |
| CP0426 Electric Bus Charger at Kimball Junction | \$53,803 | -\$53,803 | | |
| CP0426 Electric Bus Charger at Kimball Junction | \$215,211 | -\$215,211 | | |
| CP0428 Electric Bus Charging Station at Old Tow | \$155,878 | -\$120,000 | | |
| CP0438 Remodel for Transit Driver Housing | \$524,996 | -\$33,895 | \$50,000 | -\$50,000 |
| CP0440 Phase 2 Bike Share Improvements | \$25,000 | -\$25,000 | | |
| CP0441 Marsac Employee Transportation Demand Mg | \$75,000 | -\$46,877 | | |
| CP0441 Marsac Employee Transportation Demand Mg | \$10,000 | -\$9,470 | | |
| CP0441 Marsac Employee Transportation Demand Mg | \$8,549 | -\$6,499 | | |
| CP0453 Old Town Access and Circulation Plan | \$130,000 | -\$130,000 | | |
| CP0453 Old Town Access and Circulation Plan | \$30,000 | -\$30,000 | | |
| CP4036 Homestake Park & Ride Transit Service, Snow Removal Mant., Vehicles | \$71,000 | -\$71,000 | | |
| CP0009 Transit Rolling Stock Replacement | \$1,270,920 | -\$1,268,207 | \$985,200 | -\$985,200 |
| CP0009 Transit Rolling Stock Replacement | \$791,164 | -\$711,650 | \$1,689,225 | -\$1,689,225 |
| CP0009 Transit Rolling Stock Replacement | \$1,894,453 | -\$1,565,543 | \$4,169,702 | -\$4,169,702 |
| CP0137 Transit Expansion | \$145,987 | -\$145,987 | | |
| CP0137 Transit Expansion | \$148,960 | -\$118,356 | | |
| CP0137 Transit Expansion | \$1,205,856 | -\$1,083,438 | | |

| | | | | |
|--|-----------|----------------------|----------|----------------------|
| CP0403 Kimball Junction Transit Center | \$482,018 | -\$482,018 | | |
| CP0025 Bus Shelters | \$150,000 | -\$150,000 | | |
| CP0025 Bus Shelters | \$150,000 | -\$150,000 | | |
| CP0025 Bus Shelters | \$75,000 | -\$17,053 | | |
| CP0382 Transit Onboard Security Cameras | \$314,773 | -\$214,773 | \$14,000 | -\$14,000 |
| CP0287 Ironhorse Seasonal Housing | \$32,771 | -\$32,771 | | |
| CP0118 Transit GIS/AVL System | \$182,347 | -\$182,347 | | |
| CP0118 Transit GIS/AVL System | \$171,124 | -\$71,124 | | |
| CP0383 Transit Onboard Wi-Fi | \$294,000 | -\$250,000 | | |
| CP0279 224 Corridor Study and Strategic Plan | \$128 | -\$128 | | |
| CP0115 Public Works Complex Improvements | \$31,784 | -\$31,784 | | |
| Total | | (\$9,972,134) | | (\$2,323,024) |

BUDGET REPORTS

PLEASE SEE ATTACHED EXHIBITS

- **OPERATING**

- **A – BUDGET SUMMARIES**
- **B - BUDGETING FOR OUTCOMES CHANGES**
- **C -FTE CHANGES**

- **CAPITAL**

- **D - CIP REPORT**
- **E - FY20 FLEXIBLY FUNDED PROPOSED CIP DEFERRALS**
- **F - FY21 FLEXIBLY FUNDED PROPOSED CIP DEFERRALS**
- **G- FY20 & FY21 TRANSPORTATION PROPOSED DEFERRALS**
- **H - PROPOSED CIPS TO CLOSE**

- **EXPENSE AND REVENUE BUDGET (ALL FUNDS COMBINED)**

- **BUDGET FUND SUMMARY REPORT**

Expenditure Summary by Fund and Major Object (FY 2020 Original Budget)

| Description | Personnel FY 2020 | Mat, Supplies, Services FY 2020 | Capital FY 2020 | Debt Service FY 2020 | Contingency FY 2020 | Sub - Total FY 2020 | Interfund Transfer FY 2020 | Ending Balance FY 2020 | Total FY 2020 |
|--|----------------------|---------------------------------------|---------------------|-------------------------|------------------------|------------------------|----------------------------------|------------------------------|----------------------|
| Park City Municipal Corporation | | | | | | | | | |
| 011 GENERAL FUND | \$23,966,077 | \$9,249,295 | \$493,378 | \$0 | \$440,000 | \$34,148,750 | \$5,409,203 | \$12,899,864 | \$52,457,817 |
| 012 QUINNS RECREATION COMPLEX | \$951,239 | \$387,315 | \$6,000 | \$0 | \$0 | \$1,344,554 | \$0 | \$-5,341,968 | \$-3,997,414 |
| 021 POLICE SPECIAL REVENUE FUND | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 022 DRUG CONFISCATIONS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 031 CAPITAL IMPROVEMENT FUND | \$0 | \$0 | \$45,873,694 | \$0 | \$0 | \$45,873,694 | \$5,745,118 | \$2,188,396 | \$53,807,208 |
| 038 EQUIPMENT REPLACEMENT CIP | \$0 | \$0 | \$1,285,600 | \$0 | \$0 | \$1,285,600 | \$0 | \$59,075 | \$1,344,675 |
| 051 WATER FUND | \$3,307,652 | \$3,835,138 | \$40,376,046 | \$4,524,604 | \$100,000 | \$52,143,440 | \$1,766,502 | \$17,229,219 | \$71,139,161 |
| 052 STORM WATER FUND | \$709,440 | \$308,000 | \$471,500 | \$0 | \$0 | \$1,488,940 | \$120,793 | \$352,719 | \$1,962,452 |
| 055 GOLF COURSE FUND | \$950,807 | \$508,435 | \$126,565 | \$32,377 | \$0 | \$1,618,184 | \$141,090 | \$901,501 | \$2,660,775 |
| 057 TRANSPORTATION & PARKING FUND | \$9,834,295 | \$2,219,594 | \$4,514,762 | \$0 | \$0 | \$16,568,651 | \$3,426,017 | \$8,362,023 | \$28,356,691 |
| 058 PARKING FUND | \$960,441 | \$747,900 | \$196,000 | \$0 | \$0 | \$1,904,341 | \$6,000 | \$1,349,190 | \$3,259,531 |
| 062 FLEET SERVICES FUND | \$991,831 | \$1,954,899 | \$0 | \$0 | \$0 | \$2,946,730 | \$0 | \$1,184,031 | \$4,130,761 |
| 064 SELF INSURANCE FUND | \$0 | \$1,633,060 | \$0 | \$0 | \$0 | \$1,633,060 | \$0 | \$371,245 | \$2,004,305 |
| 070 SALES TAX REV BOND - DEBT SVS FUND | \$0 | \$0 | \$0 | \$5,037,565 | \$0 | \$5,037,565 | \$0 | \$9,172,072 | \$14,209,637 |
| 071 DEBT SERVICE FUND | \$0 | \$0 | \$0 | \$5,307,335 | \$0 | \$5,307,335 | \$0 | \$1,530,403 | \$6,837,738 |
| Total Park City Municipal Corporation | \$41,671,782 | \$20,843,636 | \$93,343,545 | \$14,901,881 | \$540,000 | \$171,300,845 | \$16,614,723 | \$50,257,770 | \$238,173,338 |
| Park City Redevelopment Agency | | | | | | | | | |
| 023 LOWER PARK AVE RDA SPECIAL REVENUE FUND | \$32,668 | \$676,300 | \$0 | \$0 | \$0 | \$708,968 | \$2,092,532 | \$1,565,596 | \$4,367,096 |
| 024 MAIN STREET RDA SPECIAL REVENUE FUND | \$0 | \$455,000 | \$0 | \$0 | \$0 | \$455,000 | \$690,000 | \$727,511 | \$1,872,511 |
| 033 REDEVELOPMENT AGENCY-LOWER PRK | \$0 | \$0 | \$3,135,000 | \$0 | \$0 | \$3,135,000 | \$706,715 | \$1,252,093 | \$5,093,808 |
| 034 REDEVELOPMENT AGENCY-MAIN ST | \$0 | \$0 | \$30,000 | \$0 | \$0 | \$30,000 | \$805,006 | \$299,429 | \$1,134,435 |
| Total Park City Redevelopment Agency | \$32,668 | \$1,131,300 | \$3,165,000 | \$0 | \$0 | \$4,328,968 | \$4,294,253 | \$3,844,629 | \$12,467,850 |
| Municipal Building Authority | | | | | | | | | |
| 035 BUILDING AUTHORITY | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$429,917 | \$429,917 |
| Total Municipal Building Authority | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$429,917 | \$429,917 |
| TOTAL | \$41,704,450 | \$21,974,936 | \$96,508,545 | \$14,901,881 | \$540,000 | \$175,629,813 | \$20,908,976 | \$54,532,316 | \$251,071,105 |

Expenditure Summary by Fund and Major Object (FY 2020 Adjusted Budget)

| Description | Personnel FY 2020 | Mat, Supplies, Services FY 2020 | Capital FY 2020 | Debt Service FY 2020 | Contingency FY 2020 | Sub - Total FY 2020 | Interfund Transfer FY 2020 | Ending Balance FY 2020 | Total FY 2020 |
|--|----------------------|---------------------------------------|----------------------|-------------------------|------------------------|------------------------|----------------------------------|------------------------------|----------------------|
| Park City Municipal Corporation | | | | | | | | | |
| 011 GENERAL FUND | \$23,990,915 | \$9,249,295 | \$493,378 | \$0 | \$840,000 | \$34,573,588 | \$2,890,673 | \$12,589,947 | \$50,054,208 |
| 012 QUINNS RECREATION COMPLEX | \$807,239 | \$387,315 | \$6,000 | \$0 | \$0 | \$1,200,554 | \$0 | \$-5,398,347 | \$-4,197,793 |
| 021 POLICE SPECIAL REVENUE FUND | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35,773 | \$35,773 |
| 022 DRUG CONFISCATIONS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$23,168 | \$23,168 |
| 031 CAPITAL IMPROVEMENT FUND | \$0 | \$0 | \$112,989,475 | \$0 | \$0 | \$112,989,475 | \$5,745,118 | \$2,122,893 | \$120,857,486 |
| 038 EQUIPMENT REPLACEMENT CIP | \$0 | \$0 | \$3,063,723 | \$0 | \$0 | \$3,063,723 | \$0 | \$151,967 | \$3,215,690 |
| 051 WATER FUND | \$3,307,652 | \$3,835,138 | \$57,318,442 | \$4,524,604 | \$100,000 | \$69,085,837 | \$1,764,002 | \$35,174,570 | \$106,024,409 |
| 052 STORM WATER FUND | \$709,440 | \$308,000 | \$517,350 | \$0 | \$0 | \$1,534,790 | \$126,293 | \$306,150 | \$1,967,233 |
| 055 GOLF COURSE FUND | \$950,807 | \$508,435 | \$379,679 | \$32,377 | \$0 | \$1,871,299 | \$136,590 | \$281,746 | \$2,289,635 |
| 057 TRANSPORTATION & PARKING FUND | \$9,834,295 | \$2,219,594 | \$11,835,607 | \$0 | \$0 | \$23,889,496 | \$3,759,017 | \$8,361,884 | \$36,010,397 |
| 058 PARKING FUND | \$960,441 | \$747,900 | \$125,000 | \$0 | \$0 | \$1,833,341 | \$6,000 | \$1,420,190 | \$3,259,531 |
| 062 FLEET SERVICES FUND | \$991,831 | \$1,954,899 | \$0 | \$0 | \$0 | \$2,946,730 | \$0 | \$1,461,305 | \$4,408,035 |
| 064 SELF INSURANCE FUND | \$0 | \$1,633,060 | \$0 | \$0 | \$0 | \$1,633,060 | \$0 | \$1,277,159 | \$2,910,219 |
| 070 SALES TAX REV BOND - DEBT SVS FUND | \$0 | \$0 | \$0 | \$7,438,315 | \$0 | \$7,438,315 | \$217,039 | \$25,513,870 | \$33,169,224 |
| 071 DEBT SERVICE FUND | \$0 | \$0 | \$0 | \$14,912,000 | \$0 | \$14,912,000 | \$0 | \$5,464,647 | \$20,376,647 |
| Total Park City Municipal Corporation | \$41,552,620 | \$20,843,636 | \$186,728,655 | \$26,907,296 | \$940,000 | \$276,972,208 | \$14,644,732 | \$88,786,922 | \$380,403,862 |
| Park City Redevelopment Agency | | | | | | | | | |
| 023 LOWER PARK AVE RDA SPECIAL REVENUE FUND | \$32,668 | \$676,300 | \$0 | \$0 | \$0 | \$708,968 | \$5,592,532 | \$1,705,087 | \$8,006,587 |
| 024 MAIN STREET RDA SPECIAL REVENUE FUND | \$0 | \$455,000 | \$0 | \$0 | \$0 | \$455,000 | \$690,000 | \$954,151 | \$2,099,151 |
| 033 REDEVELOPMENT AGENCY-LOWER PRK | \$0 | \$0 | \$6,528,194 | \$0 | \$0 | \$6,528,194 | \$706,715 | \$132,326 | \$7,367,235 |
| 034 REDEVELOPMENT AGENCY-MAIN ST | \$0 | \$0 | \$368,144 | \$0 | \$0 | \$368,144 | \$805,006 | \$352,630 | \$1,525,780 |
| Total Park City Redevelopment Agency | \$32,668 | \$1,131,300 | \$6,896,338 | \$0 | \$0 | \$8,060,306 | \$7,794,253 | \$3,144,194 | \$18,998,753 |
| Municipal Building Authority | | | | | | | | | |
| 035 BUILDING AUTHORITY | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$440,916 | \$440,916 |
| Total Municipal Building Authority | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$440,916 | \$440,916 |
| TOTAL | \$41,585,288 | \$21,974,936 | \$193,624,993 | \$26,907,296 | \$940,000 | \$285,032,514 | \$22,438,985 | \$92,372,032 | \$399,843,531 |

Expenditure Summary by Fund and Major Object (FY 2021 Original Budget)

| Description | Personnel FY 2021 | Mat, Supplies, Services FY 2021 | Capital FY 2021 | Debt Service FY 2021 | Contingency FY 2021 | Sub - Total FY 2021 | Interfund Transfer FY 2021 | Ending Balance FY 2021 | Total FY 2021 |
|--|----------------------|------------------------------------|---------------------|-------------------------|------------------------|------------------------|-------------------------------|---------------------------|----------------------|
| Park City Municipal Corporation | | | | | | | | | |
| 011 GENERAL FUND | \$23,451,987 | \$7,909,643 | \$307,620 | \$0 | \$450,000 | \$32,119,250 | \$2,920,673 | \$8,391,582 | \$43,431,505 |
| 012 QUINNS RECREATION COMPLEX | \$902,829 | \$348,835 | \$1,000 | \$0 | \$0 | \$1,252,664 | \$0 | \$-6,033,938 | \$-4,781,273 |
| 021 POLICE SPECIAL REVENUE FUND | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35,773 | \$35,773 |
| 022 DRUG CONFISCATIONS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$23,168 | \$23,168 |
| 031 CAPITAL IMPROVEMENT FUND | \$0 | \$0 | \$38,356,818 | \$0 | \$0 | \$38,356,818 | \$3,581,329 | \$4,841,594 | \$46,779,741 |
| 038 EQUIPMENT REPLACEMENT CIP | \$0 | \$0 | \$1,460,138 | \$0 | \$0 | \$1,460,138 | \$0 | \$7,429 | \$1,467,567 |
| 051 WATER FUND | \$3,258,424 | \$3,589,138 | \$40,886,797 | \$1,028,266 | \$0 | \$48,762,625 | \$1,764,002 | \$5,721,082 | \$56,247,709 |
| 052 STORM WATER FUND | \$607,137 | \$290,025 | \$1,221,500 | \$0 | \$0 | \$2,118,662 | \$126,293 | \$61,195 | \$2,306,150 |
| 055 GOLF COURSE FUND | \$899,687 | \$486,435 | \$114,565 | \$24,283 | \$0 | \$1,524,970 | \$136,590 | \$23,071 | \$1,684,631 |
| 057 TRANSPORTATION & PARKING FUND | \$8,930,886 | \$2,268,672 | \$6,161,136 | \$0 | \$0 | \$17,360,694 | \$3,759,017 | \$3,483,166 | \$24,602,877 |
| 058 PARKING FUND | \$849,924 | \$707,900 | \$125,000 | \$0 | \$0 | \$1,682,824 | \$6,000 | \$2,334,730 | \$4,023,554 |
| 062 FLEET SERVICES FUND | \$995,989 | \$1,853,155 | \$0 | \$0 | \$0 | \$2,849,144 | \$0 | \$1,809,661 | \$4,658,805 |
| 064 SELF INSURANCE FUND | \$0 | \$1,633,060 | \$0 | \$0 | \$0 | \$1,633,060 | \$0 | \$930,750 | \$2,563,810 |
| 070 SALES TAX REV BOND - DEBT SVS FUND | \$0 | \$0 | \$0 | \$5,040,066 | \$0 | \$5,040,066 | \$0 | \$28,046,227 | \$33,086,293 |
| 071 DEBT SERVICE FUND | \$0 | \$0 | \$0 | \$7,699,000 | \$0 | \$7,699,000 | \$0 | \$7,323,294 | \$15,022,294 |
| Total Park City Municipal Corporation | \$39,896,864 | \$19,086,863 | \$88,634,574 | \$13,791,615 | \$450,000 | \$161,859,916 | \$12,293,904 | \$56,998,784 | \$231,152,604 |
| Park City Redevelopment Agency | | | | | | | | | |
| 023 LOWER PARK AVE RDA SPECIAL REVENUE FUND | \$83,296 | \$692,300 | \$0 | \$0 | \$0 | \$775,596 | \$5,092,532 | \$88,959 | \$5,957,087 |
| 024 MAIN STREET RDA SPECIAL REVENUE FUND | \$0 | \$455,000 | \$0 | \$0 | \$0 | \$455,000 | \$700,000 | \$994,151 | \$2,149,151 |
| 033 REDEVELOPMENT AGENCY- LOWER PRK | \$0 | \$0 | \$105,000 | \$0 | \$0 | \$105,000 | \$2,782,840 | \$2,337,018 | \$5,224,858 |
| 034 REDEVELOPMENT AGENCY- MAIN ST | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,046,777 | \$5,853 | \$1,052,630 |
| Total Park City Redevelopment Agency | \$83,296 | \$1,147,300 | \$105,000 | \$0 | \$0 | \$1,335,597 | \$9,622,149 | \$3,425,981 | \$14,383,727 |
| Municipal Building Authority | | | | | | | | | |
| 035 BUILDING AUTHORITY | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$440,916 | \$440,916 |
| Total Municipal Building Authority | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$440,916 | \$440,916 |
| TOTAL | \$39,980,161 | \$20,234,163 | \$88,739,574 | \$13,791,615 | \$450,000 | \$163,195,513 | \$21,916,053 | \$60,865,681 | \$245,977,247 |

All Funds Combined

| Revenue | Actual FY 2019 | Actual FY 2020 | Original FY 2020 | Adjusted FY 2020 | Original FY 2021 |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| RESOURCES | | | | | |
| Property Taxes | \$21,368,077 | \$25,291,638 | \$21,375,032 | \$25,200,250 | \$25,378,173 |
| Sales Tax | \$29,273,042 | \$19,533,608 | \$30,699,780 | \$26,991,735 | \$23,489,626 |
| Franchise Tax | \$3,230,881 | \$2,472,553 | \$3,262,000 | \$3,229,380 | \$3,229,380 |
| Licenses | \$1,395,163 | \$1,309,986 | \$1,147,288 | \$1,199,881 | \$979,790 |
| Planning Building & Engineering Fees | \$5,820,662 | \$6,107,383 | \$3,502,000 | \$5,726,174 | \$3,646,825 |
| Special Event Fees | \$178,413 | \$158,457 | \$264,000 | \$358,087 | \$127,595 |
| Federal Revenue | \$3,969,044 | \$1,411,188 | \$6,329,051 | \$6,329,317 | \$3,642,753 |
| State Revenue | \$518,845 | \$448,269 | \$428,000 | \$448,456 | \$501,187 |
| County/SP District Revenue | \$705,240 | \$3,657,397 | \$2,052,000 | \$5,281,784 | \$2,055,705 |
| Water Charges for Services | \$20,092,203 | \$16,146,643 | \$20,559,129 | \$20,587,806 | \$21,889,201 |
| Transit Charges for Services | \$7,425,047 | \$3,835,559 | \$8,588,612 | \$8,588,612 | \$13,366,000 |
| Cemetery Charges for Services | \$18,816 | \$17,412 | \$138,000 | \$248,506 | \$95,465 |
| Recreation | \$3,348,293 | \$2,373,597 | \$3,669,596 | \$2,344,998 | \$2,756,197 |
| Ice | \$828,397 | \$612,631 | \$865,000 | \$601,431 | \$612,867 |
| Other Service Revenue | \$45,786 | \$51,397 | \$120,292 | | \$151,702 |
| Library Fines & Fees | \$20,198 | \$13,777 | \$18,000 | \$48,535 | \$18,645 |
| Fines & Forfeitures | \$2,611,357 | \$1,949,732 | \$2,995,080 | \$2,995,080 | \$2,603,364 |
| Misc. Revenues | \$4,078,297 | \$7,321,397 | \$21,887,289 | \$29,096,230 | \$18,507,058 |
| Interfund Transactions (Admin) | \$6,821,583 | \$5,908,255 | \$7,122,975 | \$7,371,475 | \$7,371,475 |
| Interfund Transactions (CIP/Debt) | \$73,024,818 | \$10,404,141 | \$13,786,001 | \$14,849,971 | \$14,543,078 |
| Special Revenues & Resources | \$1,059,990 | \$417,147 | \$2,583,750 | \$2,604,524 | \$639,127 |
| Bond Proceeds | \$85,387,786 | \$100,000 | \$53,000,000 | \$115,768,465 | \$8,000,000 |
| Beginning Balance | \$83,191,254 | \$117,717,331 | \$46,678,090 | \$119,432,282 | \$92,372,032 |
| TOTAL | \$354,413,190 | \$227,259,495 | \$251,070,965 | \$399,302,979 | \$245,977,245 |

Change in Fund Balance

| Fund | Actuals FY 2019 | Budget FY 2020 | Adjusted FY 2020 | Increase/ (decrease) FY 2020 | % Inc (red) FY 2020 | Budget FY 2021 | Increase (decrease) FY 2021 | % Inc (ded) FY 2021 |
|--|----------------------|---------------------|---------------------|------------------------------------|---------------------------|---------------------|-----------------------------------|------------------------|
| Park City Municipal Corporation | | | | | | | | |
| 011 GENERAL FUND | \$13,995,937 | \$12,899,864 | \$12,589,947 | (\$309,917) | -2.4% | \$8,391,582 | (\$4,198,365) | -33% |
| 012 QUINNS RECREATION COMPLEX | \$-4,803,352 | \$-5,341,968 | \$-5,398,347 | (\$56,379) | 1.1% | \$-6,033,938 | (\$635,591) | 12% |
| 021 POLICE SPECIAL REVENUE FUND | \$35,773 | \$0 | \$35,773 | \$35,773 | | \$35,773 | \$0 | 0 |
| 022 DRUG CONFISCATIONS | \$23,168 | \$0 | \$23,168 | \$23,168 | | \$23,168 | \$0 | 0 |
| 031 CAPITAL IMPROVEMENT FUND | \$47,522,284 | \$2,188,396 | \$2,122,893 | (\$65,503) | -3.0% | \$4,841,594 | \$2,718,701 | 128% |
| 038 EQUIPMENT REPLACEMENT CIP | \$1,912,090 | \$59,075 | \$151,967 | \$92,892 | 157.2% | \$7,429 | (\$144,538) | -95% |
| 051 WATER FUND | \$8,601,446 | \$17,229,219 | \$35,174,570 | \$17,945,351 | 104.2% | \$5,721,082 | (\$29,453,488) | -84% |
| 052 STORM WATER FUND | \$717,233 | \$352,719 | \$306,150 | (\$46,569) | -13.2% | \$61,195 | (\$244,955) | -80% |
| 055 GOLF COURSE FUND | \$1,234,194 | \$901,501 | \$281,746 | (\$619,755) | -68.7% | \$23,071 | (\$258,675) | -92% |
| 057 TRANSPORTATION & PARKING FUND | \$13,034,167 | \$8,362,023 | \$8,361,884 | (\$139) | 0.0% | \$3,483,166 | (\$4,878,718) | -58% |
| 058 PARKING FUND | \$0 | \$1,349,190 | \$1,420,190 | \$71,000 | 5.3% | \$2,334,730 | \$914,540 | 64% |
| 062 FLEET SERVICES FUND | \$1,210,535 | \$1,184,031 | \$1,461,305 | \$277,274 | 23.4% | \$1,809,661 | \$348,356 | 24% |
| 064 SELF INSURANCE FUND | \$1,348,568 | \$371,245 | \$1,277,159 | \$905,914 | 244.0% | \$930,750 | (\$346,409) | -27% |
| 070 SALES TAX REV BOND - DEBT SVS FUND | \$25,749,908 | \$9,172,072 | \$25,513,870 | \$16,341,798 | 178.2% | \$28,046,227 | \$2,532,357 | 10% |
| 071 DEBT SERVICE FUND | \$1,575,743 | \$1,530,403 | \$5,464,647 | \$3,934,244 | 257.1% | \$7,323,294 | \$1,858,647 | 34% |
| Total Park City Municipal Corporation | \$112,157,694 | \$50,257,770 | \$88,786,922 | \$38,529,152 | 76.7% | \$56,998,784 | (\$31,788,138) | -36% |
| Park City Redevelopment Agency | | | | | | | | |
| 023 LOWER PARK AVE RDA SPECIAL REVENUE FUND | \$1,604,087 | \$1,565,596 | \$1,705,087 | \$139,491 | 8.9% | \$88,959 | (\$1,616,128) | -95% |
| 024 MAIN STREET RDA SPECIAL REVENUE FUND | \$904,151 | \$727,511 | \$954,151 | \$226,640 | 31.2% | \$994,151 | \$40,000 | 4% |
| 033 REDEVELOPMENT AGENCY-LOWER PRK | \$1,774,703 | \$1,252,093 | \$132,326 | (\$1,119,767) | -89.4% | \$2,337,018 | \$2,204,692 | 1666% |
| 034 REDEVELOPMENT AGENCY-MAIN ST | \$835,780 | \$299,429 | \$352,630 | \$53,201 | 17.8% | \$5,853 | (\$346,777) | -98% |
| Total Park City Redevelopment Agency | \$5,118,721 | \$3,844,629 | \$3,144,194 | (\$700,435) | -18.2% | \$3,425,981 | \$281,787 | 9% |
| Municipal Building Authority | | | | | | | | |
| 035 BUILDING AUTHORITY | \$440,916 | \$429,917 | \$440,916 | \$10,999 | 2.6% | \$440,916 | \$0 | 0 |
| Total Municipal Building Authority | \$440,916 | \$429,917 | \$440,916 | (\$10,999) | 2.6% | \$440,916 | \$0 | 0 |

| Dept/BFO Program | Score FY 2021 | Q's FY 2021 | FY20 | FY20 w/o One-time | FY21 w/ Cuts | Variance FY 2021 | FY21 w/ Health, Utility & IFT | Explanation |
|--|------------------|----------------|-------------|----------------------|-----------------|---------------------|----------------------------------|--|
| 40011 CITY COUNCIL | | | | | | | | |
| Community Outreach and Citizen Engagement | 22 | 1 | \$197,177 | \$197,177 | \$195,977 | -\$1,200 | \$196,397 | Reduction in materials based on 5 year spending average |
| Policy Creation & Implementation | 20 | 2 | \$197,177 | \$197,177 | \$191,527 | -\$5,650 | \$191,947 | |
| Total 40011 CITY COUNCIL | | | \$394,355 | \$394,355 | \$387,505 | -\$6,850 | \$388,345 | |
| 40021 CITY MANAGER | | | | | | | | |
| Elections | 25 | 1 | \$10,269 | \$10,303 | \$10,903 | \$634 | \$21,987 | Reductions in materials & contract services based on 5 year spending average and one-time budget in FY20 |
| City Recorder | 24 | 1 | \$145,588 | \$145,063 | \$138,741 | -\$6,847 | \$139,601 | |
| Community Outreach and Citizen Engagement | 22 | 1 | \$240,363 | \$233,811 | \$225,541 | -\$14,822 | \$226,733 | |
| Policy Creation & Implementation | 20 | 2 | \$79,483 | \$79,962 | \$94,988 | \$15,505 | \$95,297 | |
| Council & Board Support | 20 | 2 | \$129,522 | \$122,915 | \$117,767 | -\$11,754 | \$118,297 | |
| Staff Support | 19 | 2 | \$419,137 | \$209,872 | \$217,672 | -\$201,465 | \$207,631 | |
| Legislative Liaison | 16 | 3 | \$112,395 | \$112,825 | \$91,945 | -\$20,450 | \$92,283 | |
| Leadership Park City | 12 | 4 | \$55,260 | \$55,328 | \$55,328 | \$68 | \$55,775 | |
| Total 40021 CITY MANAGER | | | \$1,192,016 | \$970,080 | \$952,886 | -\$239,130 | \$957,604 | |
| 40023 ELECTIONS | | | | | | | | |
| Elections | 25 | 1 | \$13,000 | \$13,000 | \$13,000 | \$0 | \$13,000 | |
| Total 40023 ELECTIONS | | | \$13,000 | \$13,000 | \$13,000 | \$0 | \$13,000 | |
| 40031 CITY ATTORNEY | | | | | | | | |
| Prosecution | 25 | 1 | \$236,538 | \$235,182 | \$229,680 | -\$6,859 | \$229,680 | Reductions in OT, part-time, materials & contract services based on 5 year spending average |
| Water Rights/Water Projects | 21 | 1 | \$110,950 | \$115,394 | \$128,939 | \$17,989 | \$128,939 | |
| General Legal Support | 20 | 2 | \$114,267 | \$109,388 | \$74,277 | -\$39,990 | \$74,277 | |
| Litigation | 20 | 2 | \$100,283 | \$98,451 | \$103,187 | \$2,905 | \$103,187 | |
| Council & Board Support | 20 | 2 | \$338,875 | \$285,703 | \$321,147 | -\$17,728 | \$321,147 | |
| Risk Management | 19 | 2 | \$51,573 | \$52,201 | \$60,606 | \$9,033 | \$60,606 | |
| Environmental Regulatory/EPA | 19 | 2 | \$61,098 | \$62,287 | \$84,280 | \$23,182 | \$84,280 | |
| Employment Review | 19 | 2 | \$67,711 | \$66,387 | \$68,097 | \$386 | \$68,097 | |
| Contracts/Grants | 17 | 3 | \$89,945 | \$83,621 | \$68,229 | -\$21,716 | \$68,229 | |
| Total 40031 CITY ATTORNEY | | | \$1,171,241 | \$1,108,613 | \$1,138,442 | -\$32,799 | \$1,138,442 | |
| 40034 BUDGET, DEBT & GRANTS | | | | | | | | |
| Budget Preparation, Coordination, and Monitoring | 23 | 1 | \$154,277 | \$149,816 | \$125,854 | -\$28,423 | \$129,301 | Reductions in materials and contract services based on 5 year spending average |
| Debt Management | 22 | 1 | \$36,135 | \$36,135 | \$38,747 | \$2,612 | \$47,350 | |
| Capital Budgeting | 21 | 2 | \$39,739 | \$39,321 | \$39,738 | -\$1 | \$48,360 | |
| Revenue/Resource Management | 20 | 2 | \$21,049 | \$20,213 | \$33,131 | \$12,083 | \$36,037 | |
| Economic and Redevelopment | 18 | 2 | \$19,345 | \$19,345 | \$20,795 | \$1,450 | \$20,883 | |
| Strategic Planning | 17 | 3 | \$32,666 | \$30,577 | \$30,577 | -\$2,088 | \$30,745 | |
| Grant Administration | 16 | 3 | \$6,842 | \$6,842 | \$5,551 | -\$1,291 | \$8,389 | |
| Analysis Resource | 14 | 4 | \$55,754 | \$53,942 | \$50,589 | -\$5,166 | \$53,711 | |
| Performance Measures and Benchmarking | 14 | 4 | \$78,838 | \$77,064 | \$74,877 | -\$3,961 | \$75,440 | |
| Total 40034 BUDGET, DEBT & GRANTS | | | \$444,644 | \$433,255 | \$419,859 | -\$24,785 | \$450,216 | |

| Dept/BFO Program | Score FY 2021 | Q's FY 2021 | FY20 | FY20 w/o One-time | FY21 w/ Cuts | Variance FY 2021 | FY21 w/ Health, Utility & IFT | Explanation |
|--|------------------|----------------|--------------------|----------------------|--------------------|---------------------|----------------------------------|---|
| 40062 HUMAN RESOURCES | | | | | | | | |
| Local, State, and Federal Compliance | 20 | 2 | \$153,864 | \$164,511 | \$153,414 | -\$450 | \$154,170 | Reductions in part-time staff, materials & contract services based on 5 year spending average |
| Social Equity | 20 | 2 | \$21,384 | | \$3,150 | -\$18,234 | \$3,150 | |
| Benefit Design/Administration | 19 | 2 | \$78,053 | \$77,783 | \$77,248 | -\$805 | \$77,710 | |
| Recruitment | 12 | 4 | \$95,419 | \$122,370 | \$101,493 | \$6,075 | \$102,107 | |
| Valuing Employees | 12 | 4 | \$230,623 | \$209,014 | \$204,474 | -\$26,149 | \$205,650 | |
| Pay Plan Design/Administration | 12 | 4 | \$88,622 | \$104,168 | \$91,118 | \$2,496 | \$91,723 | |
| Performance Management | 11 | 4 | \$99,297 | \$104,910 | \$90,147 | -\$9,151 | \$90,592 | |
| Short-Term Citywide Personnel | 7 | 4 | \$63,757 | \$47,363 | \$38,963 | -\$24,794 | \$39,106 | |
| Total 40062 HUMAN RESOURCES | | | \$831,019 | \$830,119 | \$760,008 | -\$71,012 | \$764,208 | |
| 40072 FINANCE | | | | | | | | |
| Accounting/Audit/Treasury | 24 | 1 | \$358,251 | \$358,505 | \$356,900 | -\$1,351 | \$358,723 | Reductions in part-time staff and materials based on 5 year spending average |
| Budget Preparation, Coordination, and Monitoring | 23 | 1 | \$12,460 | \$12,481 | \$12,357 | -\$103 | \$12,407 | |
| Business Licenses | 22 | 1 | \$113,705 | \$116,760 | \$113,978 | \$274 | \$114,936 | |
| Financial Services | 21 | 2 | \$354,472 | \$350,745 | \$326,281 | -\$28,191 | \$328,490 | |
| Total 40072 FINANCE | | | \$838,887 | \$838,491 | \$809,516 | -\$29,371 | \$814,556 | |
| 40082 TECHNICAL & CUSTOMER SERVICES | | | | | | | | |
| Website | 23 | 1 | \$121,907 | \$130,506 | \$175,548 | \$53,641 | \$175,841 | Reductions in part-time staff, contract services and materials based on 5 year spending average |
| Network Support | 19 | 2 | \$260,710 | \$260,218 | \$271,186 | \$10,476 | \$271,468 | |
| IT Utilities | 18 | 2 | \$142,831 | \$125,509 | \$125,503 | -\$17,328 | \$125,591 | |
| Systems Support | 17 | 3 | \$375,772 | \$375,327 | \$324,994 | -\$50,778 | \$325,327 | |
| Records Management | 17 | 3 | \$79,886 | \$75,381 | \$55,973 | -\$23,912 | \$56,065 | |
| Software Maintenance/Upgrades | 17 | 3 | \$331,531 | \$329,281 | \$272,559 | -\$58,972 | \$272,689 | |
| GIS | 15 | 4 | \$120,208 | \$120,390 | \$130,670 | \$10,462 | \$130,705 | |
| Support/Help Desk | 14 | 4 | \$428,204 | \$442,501 | \$414,031 | -\$14,173 | \$415,238 | |
| Total 40082 TECHNICAL & CUSTOMER SERVICES | | | \$1,861,050 | \$1,859,112 | \$1,770,465 | -\$90,585 | \$1,772,924 | |
| 40091 BLDG MAINT ADM | | | | | | | | |
| Special Events | 20 | 2 | \$31,500 | \$31,500 | \$31,500 | \$0 | \$31,500 | Reductions in part-time staff, materials, contract services & utilities based on 5 year spending average, and capital outlays |
| Inspections and Contract Supervision | 21 | 2 | \$161,940 | \$149,917 | \$159,767 | -\$2,173 | \$160,838 | |
| Building Repairs and Maintenance | 18 | 2 | \$605,825 | \$559,319 | \$527,019 | -\$78,805 | \$530,463 | |
| Janitorial Services | 19 | 2 | \$563,177 | \$554,984 | \$554,484 | -\$8,693 | \$555,954 | |
| Utilities | 15 | 3 | \$215,933 | \$211,984 | \$211,984 | -\$3,948 | \$184,389 | |
| Total 40091 BLDG MAINT ADM | | | \$1,578,375 | \$1,507,705 | \$1,484,755 | -\$93,621 | \$1,463,145 | |

| Dept/BFO Program | Score FY 2021 | Q's FY 2021 | FY20 | FY20 w/o One-time | FY21 w/ Cuts | Variance FY 2021 | FY21 w/ Health, Utility & IFT | Explanation |
|---|------------------|----------------|--------------------|----------------------|--------------------|---------------------|----------------------------------|---|
| 40092 PC MARC | | | | | | | | |
| Parks, Turf & Athletic Fields | 14 | 4 | \$40,143 | \$42,049 | \$48,125 | \$7,982 | \$48,217 | Reductions in part-time staff, overtime, materials & utilities based on 5 year spending average, and capital outlays |
| Cemetery | 13 | 4 | \$18,470 | \$20,786 | \$19,436 | \$966 | \$19,587 | |
| Recreation Youth Programs | 13 | 4 | \$258,517 | \$344,034 | \$275,363 | \$16,846 | \$320,161 | |
| Recreation Adult Programs | 12 | 4 | \$439,191 | \$302,151 | \$332,060 | -\$107,131 | \$279,277 | |
| Rec Center Operations | 12 | 4 | \$555,518 | \$606,331 | \$540,796 | -\$14,721 | \$539,320 | |
| Marketing | 11 | 4 | \$27,128 | \$26,255 | \$26,255 | -\$873 | \$24,782 | |
| Childcare | 9 | 4 | \$15,886 | \$7,432 | \$7,588 | -\$8,298 | \$7,647 | |
| Total 40092 PC MARC | | | \$1,354,852 | \$1,349,038 | \$1,249,623 | -\$105,229 | \$1,238,991 | |
| 40093 TENNIS | | | | | | | | |
| Tennis Tournaments | 14 | 4 | \$38,863 | \$38,863 | \$25,936 | -\$12,927 | \$25,936 | Reductions in part-time staff, materials and parts & maintenance based on 5 year spending average |
| Tennis Operations | 12 | 4 | \$207,631 | \$307,896 | \$211,721 | \$4,090 | \$313,737 | |
| Tennis Programs | 12 | 4 | \$646,530 | \$559,512 | \$607,846 | -\$38,684 | \$509,442 | |
| Pro Shop | 11 | 4 | \$117,140 | \$107,235 | \$70,835 | -\$46,305 | \$70,835 | |
| Total 40093 TENNIS | | | \$1,010,164 | \$1,013,506 | \$916,338 | -\$93,825 | \$919,950 | |
| 40094 MCPOLIN BARN | | | | | | | | |
| McPolin Farm | 14 | 4 | \$48,052 | \$48,052 | \$47,727 | -\$325 | \$48,348 | |
| Total 40094 MCPOLIN BARN | | | \$48,052 | \$48,052 | \$47,727 | -\$325 | \$48,348 | |
| 40095 ICE FACILITY | | | | | | | | |
| Ice Rental | 12 | 4 | \$35,048 | \$34,944 | \$34,005 | -\$1,044 | \$33,511 | Reductions in part-time staff, materials & contract services based on 5 year spending average |
| Valued & Engaged Staff | 12 | 4 | \$2,350 | \$2,350 | \$1,795 | -\$555 | \$1,795 | |
| Ice Programs | 11 | 4 | \$585,191 | \$478,983 | \$523,405 | -\$61,786 | \$446,823 | |
| Operations | 11 | 4 | \$394,919 | \$487,926 | \$396,154 | \$1,235 | \$477,190 | |
| Total 40095 ICE FACILITY | | | \$1,017,508 | \$1,004,203 | \$955,358 | -\$62,150 | \$959,318 | |
| 40096 FIELDS | | | | | | | | |
| Special Events | 20 | 2 | \$52,231 | \$51,848 | \$44,496 | -\$7,735 | \$44,854 | Reductions in part-time staff and parts & maintenance based on 5 year spending average, and capital outlays |
| Parks & Sidewalk Snow Removal | 19 | 2 | \$96,881 | \$96,239 | \$97,819 | \$938 | \$98,475 | |
| Parks, Turf & Athletic Fields | 14 | 4 | \$116,467 | \$115,780 | \$97,480 | -\$18,987 | \$98,146 | |
| Park Amenities & Infrastructure | 14 | 4 | \$27,676 | \$27,475 | \$23,001 | -\$4,675 | \$23,161 | |
| Flowers/Holiday Lighting/Beautification | 13 | 4 | \$3,443 | \$3,430 | \$1,431 | -\$2,012 | \$1,439 | |
| Trash Clean-Up | 12 | 4 | \$30,347 | \$30,133 | \$27,040 | -\$3,307 | \$27,272 | |
| Total 40096 FIELDS | | | \$327,046 | \$324,905 | \$291,266 | -\$35,780 | \$293,346 | |
| 40098 RECREATION PROGRAMS | | | | | | | | |
| Parks, Turf & Athletic Fields | 14 | 4 | \$21,829 | | | -\$21,829 | | Reductions in part-time staff, materials, contract services and parts & maintenance based on 5 year spending average. Parks/Fields & Cemetery programs moved to dept. 40412 in FY21 |
| Cemetery | 13 | 4 | \$21,829 | | | -\$21,829 | | |
| Recreation Youth Programs | 13 | 4 | \$396,971 | \$392,273 | \$348,399 | -\$48,573 | \$350,178 | |
| Recreation Adult Programs | 12 | 4 | \$369,470 | \$417,973 | \$421,985 | \$52,515 | \$424,826 | |
| Total 40098 RECREATION PROGRAMS | | | \$810,100 | \$810,246 | \$770,384 | -\$39,715 | \$775,004 | |

| Dept/BFO Program | Score FY 2021 | Q's FY 2021 | FY20 | FY20 w/o One-time | FY21 w/ Cuts | Variance FY 2021 | FY21 w/ Health, Utility & IFT | Explanation |
|---|------------------|----------------|-------------|----------------------|-----------------|---------------------|----------------------------------|---|
| 40100 COMMUNITY ENGAGEMENT | | | | | | | | |
| Community Outreach and Citizen Engagement | 22 | 1 | \$287,506 | \$290,320 | \$270,457 | -\$17,049 | \$274,114 | Reductions in materials and contract services based on 5 year spending average |
| Senior Services | 20 | 2 | \$1,918 | | \$1,918 | \$0 | | |
| Open Space | 19 | 2 | \$5,363 | \$5,362 | \$5,362 | -\$1 | \$5,409 | |
| Emergency Communications | 18 | 2 | \$80,890 | \$80,887 | \$80,887 | -\$2 | \$81,404 | |
| Total 40100 COMMUNITY ENGAGEMENT | | | \$375,677 | \$376,569 | \$358,624 | -\$17,053 | \$360,926 | |
| 40101 ECONOMY | | | | | | | | |
| Community Outreach and Citizen Engagement | 22 | 1 | \$86,964 | \$86,961 | \$92,336 | \$5,373 | \$92,933 | Reductions in materials, contract services and parts & maintenance based on 5 year spending average |
| Special Events | 20 | 2 | \$413,741 | \$413,740 | \$406,875 | -\$6,866 | \$408,992 | |
| Open Space | 19 | 2 | \$68,078 | \$68,078 | \$67,468 | -\$610 | \$67,888 | |
| Economic and Redevelopment | 18 | 2 | \$289,037 | \$289,037 | \$283,087 | -\$5,951 | \$284,641 | |
| Urban Trails and Walkability | 16 | 3 | \$178,110 | \$178,110 | \$177,920 | -\$190 | \$179,255 | |
| Trails (Backcountry) | 14 | 4 | \$51,432 | \$51,432 | \$51,222 | -\$210 | \$51,398 | |
| Total 40101 ECONOMY | | | \$1,087,361 | \$1,087,357 | \$1,078,907 | -\$8,454 | \$1,085,107 | |
| 40104 ENVIRONMENTAL SUSTAINABILITY | | | | | | | | |
| Carbon Reduction | 23 | 1 | \$449,300 | \$449,297 | \$448,583 | -\$717 | \$355,296 | Reductions in materials and contract services based on 5 year spending average |
| Policy Creation & Implementation | 20 | 2 | \$83,050 | \$83,050 | \$144,100 | \$61,050 | \$144,100 | |
| Environmental Regulatory/EPA | 19 | 2 | \$241,056 | \$241,056 | \$141,406 | -\$99,650 | \$237,380 | |
| Total 40104 ENVIRONMENTAL SUSTAINABILITY | | | \$773,405 | \$773,402 | \$734,088 | -\$39,317 | \$736,776 | |
| 40118 LEAD TRAINING | | | | | | | | |
| LEAD | 12 | 4 | \$40,000 | \$40,000 | \$10,000 | -\$30,000 | \$10,000 | Reduction in materials |
| Total 40118 LEAD TRAINING | | | \$40,000 | \$40,000 | \$10,000 | -\$30,000 | \$10,000 | |
| 40132 SELF INS & SEC BOND | | | | | | | | |
| Risk Management | 19 | 2 | \$978,500 | \$978,500 | \$978,500 | \$0 | \$978,500 | |
| Safety and Security | 17 | 3 | \$43,000 | \$43,000 | \$43,000 | \$0 | \$43,000 | |
| Total 40132 SELF INS & SEC BOND | | | \$1,021,500 | \$1,021,500 | \$1,021,500 | \$0 | \$1,021,500 | |
| 40135 SPEC. SRVC. CNTRT./UNSPECIFIED | | | | | | | | |
| Special Service Contracts | 17 | 3 | \$630,000 | \$630,000 | \$630,000 | \$0 | \$630,000 | |
| Total 40135 SPEC. SRVC. CNTRT./UNSPECIFIED | | | \$630,000 | \$630,000 | \$630,000 | \$0 | \$630,000 | |
| 40136 LEADERSHIP | | | | | | | | |
| Leadership Park City | 12 | 4 | \$124,120 | \$124,120 | \$120,070 | -\$4,050 | \$120,070 | Reduction in parts & maintenance based on 5 year spending average |
| Total 40136 LEADERSHIP | | | \$124,120 | \$124,120 | \$120,070 | -\$4,050 | \$120,070 | |
| 40139 WORKERS COMP | | | | | | | | |
| Risk Management | 19 | 2 | \$275,000 | \$275,000 | \$275,000 | \$0 | \$275,000 | |
| Total 40139 WORKERS COMP | | | \$275,000 | \$275,000 | \$275,000 | \$0 | \$275,000 | |
| 40141 DENTAL SELF FUNDING | | | | | | | | |
| Dental Self-Funding | 14 | 4 | \$336,560 | \$336,560 | \$336,560 | \$0 | \$336,560 | |
| Total 40141 DENTAL SELF FUNDING | | | \$336,560 | \$336,560 | \$336,560 | \$0 | \$336,560 | |

| Dept/BFO Program | Score FY 2021 | Q's FY 2021 | FY20 | FY20 w/o One-time | FY21 w/ Cuts | Variance FY 2021 | FY21 w/ Health, Utility & IFT | Explanation |
|--------------------------------------|------------------|----------------|-------------|----------------------|-----------------|---------------------|----------------------------------|---|
| 40148 EMERGENCY MANAGEMENT | | | | | | | | |
| Emergency Management | 22 | 1 | \$258,524 | \$259,673 | \$249,673 | -\$8,851 | \$250,001 | Reduction in contract services |
| Safety and Security | 17 | 3 | | | | \$0 | | |
| Total 40148 EMERGENCY MANAGEMENT | | | \$258,524 | \$259,673 | \$249,673 | -\$8,851 | \$250,001 | |
| 40149 ARTS & CULTURE | | | | | | | | |
| Arts & Culture | 14 | 4 | \$600,691 | \$600,691 | \$317,991 | -\$282,700 | \$319,797 | Reduction in utilities based on 5 year spending average & contract services |
| Total 40149 ARTS & CULTURE | | | \$600,691 | \$600,691 | \$317,991 | -\$282,700 | \$319,797 | |
| 40150 BONANZA FLAT OPERATIONS | | | | | | | | |
| Bonanza Flat Operations | 16 | 3 | \$30,000 | \$30,000 | \$20,000 | -\$10,000 | \$20,000 | Reduction in contract services |
| Total 40150 BONANZA FLAT OPERATIONS | | | \$30,000 | \$30,000 | \$20,000 | -\$10,000 | \$20,000 | |
| 40151 SOCIAL EQUITY | | | | | | | | |
| Social Equity | 20 | 2 | \$148,028 | \$148,028 | \$148,028 | \$0 | \$148,448 | |
| Total 40151 SOCIAL EQUITY | | | \$148,028 | \$148,028 | \$148,028 | \$0 | \$148,448 | |
| 40221 POLICE | | | | | | | | |
| Patrol Operations | 24 | 1 | \$2,836,629 | \$2,723,460 | \$2,695,805 | -\$140,824 | \$2,695,805 | Reductions in overtime, materials and capital outlays |
| Traffic Enforcement | 22 | 1 | \$1,242,467 | \$1,257,359 | \$1,250,390 | \$7,923 | \$1,250,390 | |
| Emergency Management | 22 | 1 | \$60,923 | \$60,913 | \$61,119 | \$196 | \$61,119 | |
| Special Events | 20 | 2 | \$1,144,977 | \$1,201,004 | \$1,187,393 | \$42,416 | \$1,187,393 | |
| Community Support | 18 | 2 | \$954,578 | \$932,203 | \$928,826 | -\$25,753 | \$928,826 | |
| Youth Services Officer | 16 | 3 | \$233,689 | \$233,357 | \$231,877 | -\$1,812 | \$231,877 | |
| Total 40221 POLICE | | | \$6,473,263 | \$6,408,295 | \$6,355,409 | -\$117,854 | \$6,355,409 | |
| 40222 DRUG EDUCATION | | | | | | | | |
| DARE/Drug Education | 15 | 3 | \$32,920 | \$32,922 | \$32,922 | \$2 | \$33,054 | |
| Total 40222 DRUG EDUCATION | | | \$32,920 | \$32,922 | \$32,922 | \$2 | \$33,054 | |
| 40223 STATE LIQUOR ENFORCEMENT | | | | | | | | |
| State Liquor Enforcement | 24 | 1 | \$64,817 | \$65,717 | \$65,717 | \$900 | \$64,243 | |
| Total 40223 STATE LIQUOR ENFORCEMENT | | | \$64,817 | \$65,717 | \$65,717 | \$900 | \$64,243 | |
| 40231 COMMUNICATION CENTER | | | | | | | | |
| Dispatch | 22 | 1 | \$620,000 | \$620,000 | \$620,000 | \$0 | \$620,000 | |
| Total 40231 COMMUNICATION CENTER | | | \$620,000 | \$620,000 | \$620,000 | \$0 | \$620,000 | |
| 40311 COMM DEVELOP ADMIN | | | | | | | | |
| Housing | 24 | 1 | \$369,587 | \$369,698 | \$362,729 | -\$6,857 | \$364,745 | Reduction in materials based on 5 year spending average |
| Inspections | 21 | 2 | \$22,584 | \$22,612 | \$22,372 | -\$212 | \$22,456 | |
| Permitting / Current Planning | 19 | 2 | \$28,836 | \$28,878 | \$28,878 | \$42 | \$29,004 | |
| Code Amendments | 13 | 4 | \$69,998 | \$70,096 | \$70,256 | \$258 | \$70,550 | |
| Total 40311 COMM DEVELOP ADMIN | | | \$491,005 | \$491,284 | \$484,235 | -\$6,770 | \$486,755 | |

| Dept/BFO Program | Score FY 2021 | Q's FY 2021 | FY20 | FY20 w/o One-time | FY21 w/ Cuts | Variance FY 2021 | FY21 w/ Health, Utility & IFT | Explanation |
|---|------------------|----------------|--------------------|----------------------|--------------------|---------------------|----------------------------------|---|
| 40313 ENGINEERING | | | | | | | | |
| Inspections | 21 | 2 | \$130,492 | \$135,266 | \$169,226 | \$38,733 | \$170,129 | Reductions in overtime, materials & contract services based on 5 year spending average |
| Engineering Project Management | 21 | 2 | \$431,297 | \$363,548 | \$354,493 | -\$76,803 | \$356,331 | |
| Plan/Application Review | 17 | 3 | \$72,973 | \$77,502 | \$73,480 | \$507 | \$73,889 | |
| Total 40313 ENGINEERING | | | \$634,762 | \$576,316 | \$597,199 | -\$37,563 | \$600,349 | |
| 40342 PLANNING DEPT. | | | | | | | | |
| Permitting / Current Planning | 19 | 2 | \$153,906 | \$154,247 | \$155,442 | \$1,535 | \$156,450 | Reductions in overtime, materials & contract services based on 5 year spending average |
| Plan/Application Review | 17 | 3 | \$274,369 | \$274,691 | \$269,511 | -\$4,858 | \$271,258 | |
| Long Range Planning | 16 | 3 | \$244,625 | \$244,411 | \$239,782 | -\$4,842 | \$240,816 | |
| Planning Customer Service | 15 | 3 | \$159,936 | \$160,007 | \$156,035 | -\$3,901 | \$157,144 | |
| Historic District Design Review | 14 | 4 | \$224,229 | \$223,984 | \$212,073 | -\$12,156 | \$213,442 | |
| Code Amendments | 13 | 4 | \$147,611 | \$147,710 | \$146,075 | -\$1,536 | \$147,016 | |
| Special Planning Projects - Inter-Dept | 13 | 4 | \$54,436 | \$54,326 | \$53,382 | -\$1,055 | \$53,735 | |
| Total 40342 PLANNING DEPT. | | | \$1,259,112 | \$1,259,377 | \$1,232,300 | -\$26,812 | \$1,239,860 | |
| 40352 BUILDING DEPT. | | | | | | | | |
| Fire Safety | 22 | 1 | \$530,804 | \$507,427 | \$502,656 | -\$28,148 | \$505,293 | Reductions in overtime, materials and contract services based on 5 year spending average, and capital outlays |
| Inspections | 21 | 2 | \$1,129,726 | \$1,104,284 | \$1,046,489 | -\$83,237 | \$1,054,192 | |
| Code Enforcement | 20 | 2 | \$289,507 | \$290,222 | \$283,924 | -\$5,584 | \$285,965 | |
| Plan/Application Review | 17 | 3 | \$491,628 | \$492,437 | \$480,140 | -\$11,488 | \$483,718 | |
| Total 40352 BUILDING DEPT. | | | \$2,441,665 | \$2,394,370 | \$2,313,208 | -\$128,457 | \$2,329,168 | |
| 40412 PARKS & CEMETERY | | | | | | | | |
| Special Events | 20 | 2 | \$161,939 | \$177,943 | \$202,872 | \$40,933 | \$202,059 | Reductions in part-time staff, contract services & utilities based on 5 year spending average |
| Parks & Sidewalk Snow Removal | 19 | 2 | \$464,859 | \$581,537 | \$487,790 | \$22,931 | \$582,425 | |
| Parks, Turf & Athletic Fields | 14 | 4 | \$546,072 | \$679,227 | \$629,340 | \$83,268 | \$622,368 | |
| Park Amenities & Infrastructure | 14 | 4 | \$229,815 | \$143,946 | \$179,665 | -\$50,150 | \$127,862 | |
| Flowers/Holiday Lighting/Beautification | 13 | 4 | \$418,173 | \$331,423 | \$366,602 | -\$51,571 | \$316,352 | |
| Cemetery | 13 | 4 | \$113,448 | \$104,313 | \$91,147 | -\$22,301 | \$89,998 | |
| Trash Clean-Up | 12 | 4 | \$162,637 | \$146,878 | \$133,077 | -\$29,560 | \$131,779 | |
| Total 40412 PARKS & CEMETERY | | | \$2,096,943 | \$2,165,267 | \$2,090,494 | -\$6,449 | \$2,072,843 | |
| 40421 STREET MAINTENANCE | | | | | | | | |
| Street Lights & Signs | 23 | 1 | \$169,562 | \$182,976 | \$189,791 | \$20,229 | \$189,855 | Reductions in part-time staff, materials, contract services, utilities and parts & maintenance based on 5 year spending average |
| Clean-up and Storm Drain | 22 | 1 | \$258,499 | \$281,624 | \$277,328 | \$18,829 | \$277,523 | |
| Winter Snow Operations | 20 | 2 | \$1,413,792 | \$1,371,982 | \$1,318,513 | -\$95,278 | \$1,324,063 | |
| Special Events | 20 | 2 | \$177,275 | \$189,886 | \$185,738 | \$8,462 | \$185,980 | |
| Street & Sidewalk Maintenance | 19 | 2 | \$523,182 | \$539,450 | \$530,756 | \$7,574 | \$532,273 | |
| Graffiti Removal | 14 | 4 | \$39,683 | \$40,616 | \$39,974 | \$291 | \$39,039 | |
| Total 40421 STREET MAINTENANCE | | | \$2,581,993 | \$2,606,534 | \$2,542,100 | -\$39,893 | \$2,548,732 | |

| Dept/BFO Program | Score FY 2021 | Q's FY 2021 | FY20 | FY20 w/o One-time | FY21 w/ Cuts | Variance FY 2021 | FY21 w/ Health, Utility & IFT | Explanation |
|---|---------------|-------------|--------------|-------------------|--------------|------------------|-------------------------------|--|
| 40423 STREET LIGHTS/SIGN | | | | | | | | |
| Street Lights & Signs | 23 | 1 | \$190,100 | \$190,100 | \$162,600 | -\$27,500 | \$153,800 | Reductions in materials, utilities and capital outlays |
| Total 40423 STREET LIGHTS/SIGN | | | \$190,100 | \$190,100 | \$162,600 | -\$27,500 | \$153,800 | |
| 40424 SWEDE ALLEY PARKING STRUCT. | | | | | | | | |
| Swede Alley Parking Structure | 14 | 4 | \$45,525 | \$45,525 | \$42,600 | -\$2,925 | \$45,600 | Reductions in materials and contract services based on 5 year spending average |
| Total 40424 SWEDE ALLEY PARKING STRUCT. | | | \$45,525 | \$45,525 | \$42,600 | -\$2,925 | \$45,600 | |
| 40451 WATER OPERATIONS | | | | | | | | |
| Water Quality | 26 | 1 | \$2,967,724 | \$3,051,260 | \$2,938,249 | -\$29,475 | \$2,938,249 | Reduction in utilities based on 5 year spending average |
| Distribution and Maintenance | 26 | 1 | \$3,576,292 | \$3,551,415 | \$3,436,093 | -\$140,199 | \$3,436,093 | |
| Service Orders | 26 | 1 | \$617,756 | \$546,859 | \$548,226 | -\$69,531 | \$548,226 | |
| Water Billing | 22 | 1 | \$379,838 | \$356,562 | \$357,948 | -\$21,891 | \$357,948 | |
| Project Management | 22 | 1 | \$595,547 | \$610,358 | \$612,188 | \$16,642 | \$612,188 | |
| Conservation | 19 | 2 | \$419,005 | \$400,416 | \$401,221 | -\$17,785 | \$401,221 | |
| Environmental Regulatory/EPA | 19 | 2 | \$256,380 | \$262,702 | \$262,807 | \$6,427 | \$262,807 | |
| Total 40451 WATER OPERATIONS | | | \$8,812,542 | \$8,779,572 | \$8,556,731 | -\$255,812 | \$8,556,731 | |
| 40455 STORM WATER OPER | | | | | | | | |
| Storm Water Utility | 29 | 1 | \$1,126,733 | \$1,036,530 | \$1,021,055 | -\$105,678 | \$1,023,511 | Reductions in personnel, materials, utilities & contract services based on 5 year spending average |
| Total 40455 STORM WATER OPER | | | \$1,126,733 | \$1,036,530 | \$1,021,055 | -\$105,678 | \$1,023,511 | |
| 40471 FLEET SERVICES DEPT | | | | | | | | |
| Fleet Management & Maintenance | 20 | 2 | \$2,946,730 | \$2,957,318 | \$2,855,574 | -\$91,156 | \$2,863,848 | Reductions in utilities and parts & maintenance based on 5 year spending average |
| Total 40471 FLEET SERVICES DEPT | | | \$2,946,730 | \$2,957,318 | \$2,855,574 | -\$91,156 | \$2,863,848 | |
| 40481 TRANSPORTATION OPER | | | | | | | | |
| Summer Service | 22 | 1 | \$5,329,045 | \$5,294,818 | \$4,916,046 | -\$412,999 | \$5,056,053 | Reduction in part-time staff & materials |
| Winter Service | 22 | 1 | \$7,165,052 | \$7,119,973 | \$6,702,315 | -\$462,737 | \$6,816,863 | |
| Park City Mobility | 22 | 1 | \$922,676 | \$920,509 | \$834,678 | -\$87,998 | \$834,678 | |
| Transportation Management | 22 | 1 | \$711,900 | \$800,149 | \$714,501 | \$2,601 | \$679,543 | |
| Special Events | 20 | 2 | \$402,078 | \$400,907 | \$321,127 | -\$80,951 | \$321,127 | |
| Parking Management | 19 | 2 | \$323,509 | \$333,475 | \$267,061 | -\$56,448 | \$257,068 | |
| Total 40481 TRANSPORTATION OPER | | | \$14,854,261 | \$14,869,830 | \$13,755,729 | -\$1,098,532 | \$13,965,332 | |

| Dept/BFO Program | Score FY 2021 | Q's FY 2021 | FY20 | FY20 w/o One-time | FY21 w/ Cuts | Variance FY 2021 | FY21 w/ Health, Utility & IFT | Explanation |
|--------------------------------------|---------------|-------------|-------------|-------------------|--------------|------------------|-------------------------------|---|
| 40485 TRANSPORTATION PLANNING | | | | | | | | |
| Transportation Management | 22 | 1 | \$860,346 | \$863,045 | \$779,961 | -\$80,385 | \$804,943 | Reductions in contract services based on 5 year spending average |
| Total 40485 TRANSPORTATION PLANNING | | | \$860,346 | \$863,045 | \$779,961 | -\$80,385 | \$804,943 | |
| 40500 PARKING | | | | | | | | |
| Parking Management | 19 | 2 | \$1,773,954 | \$1,661,300 | \$1,621,300 | -\$152,653 | \$1,628,650 | Reductions in part-time staff & materials based on 5 year spending average |
| Total 40500 PARKING | | | \$1,773,954 | \$1,661,300 | \$1,621,300 | -\$152,653 | \$1,628,650 | |
| 40551 LIBRARY | | | | | | | | |
| Youth & Spanish Services | 21 | 2 | \$233,348 | \$321,852 | \$271,338 | \$37,990 | \$323,272 | Reductions in materials and contract services based on 5 year spending average |
| Circulation Services | 19 | 2 | \$340,164 | \$289,921 | \$310,402 | -\$29,761 | \$287,545 | |
| Technical Services | 19 | 2 | \$346,909 | \$307,185 | \$327,568 | -\$19,342 | \$304,691 | |
| Reciprocal Borrowing | 17 | 3 | \$19,552 | \$22,000 | \$22,000 | \$2,449 | \$22,170 | |
| Adult Services | 17 | 3 | \$275,265 | \$276,592 | \$270,092 | -\$5,174 | \$272,070 | |
| Community Engagement | 15 | 3 | \$186,610 | \$187,420 | \$178,366 | -\$8,244 | \$179,878 | |
| Total 40551 LIBRARY | | | \$1,401,848 | \$1,404,970 | \$1,379,766 | -\$22,082 | \$1,389,626 | |
| 40564 GOLF MAINTENANCE | | | | | | | | |
| Golf Maintenance | 14 | 4 | \$815,668 | \$778,841 | \$756,141 | -\$59,527 | \$758,143 | Reductions in materials, contract services and parts & maintenance based on 5 year spending average |
| Total 40564 GOLF MAINTENANCE | | | \$815,668 | \$778,841 | \$756,141 | -\$59,527 | \$758,143 | |
| 40571 GOLF PRO SHOP | | | | | | | | |
| Golf Management Operations | 11 | 4 | \$378,168 | \$409,385 | \$409,385 | \$31,217 | \$405,968 | Reduction in part-time staff |
| Concessions | 14 | 4 | \$58,460 | \$74,896 | \$74,896 | \$16,436 | \$74,896 | |
| Golf Shop Programs | 11 | 4 | \$102,282 | \$72,559 | \$72,559 | -\$29,723 | \$68,764 | |
| Retail Operations | 11 | 4 | \$275,137 | \$253,585 | \$253,585 | -\$21,551 | \$254,383 | |
| Total 40571 GOLF PRO SHOP | | | \$814,047 | \$810,426 | \$810,426 | -\$3,621 | \$804,012 | |
| 40981 CONTINGENCY/GENERAL | | | | | | | | |
| Policy Creation & Implementation | 20 | 2 | \$150,000 | \$100,000 | \$100,000 | -\$50,000 | \$100,000 | Contingency reduction |
| Total 40981 CONTINGENCY/GENERAL | | | \$150,000 | \$100,000 | \$100,000 | -\$50,000 | \$100,000 | |
| 40982 CONTINGENCY/SALARY | | | | | | | | |
| Special Events/Compensation Study | 26 | 1 | \$100,000 | | | -\$100,000 | | Contingency reduction |
| Total 40982 CONTINGENCY/SALARY | | | \$100,000 | \$0 | \$0 | -\$100,000 | \$0 | |
| 40985 CONTINGENCY/SNOW REMOVAL | | | | | | | | |
| Winter Snow Operations | 20 | 2 | \$50,000 | \$50,000 | \$50,000 | \$0 | \$50,000 | |
| Total 40985 CONTINGENCY/SNOW REMOVAL | | | \$50,000 | \$50,000 | \$50,000 | \$0 | \$50,000 | |

| Dept/BFO Program | Score FY 2021 | Q's FY 2021 | FY20 | FY20 w/o One-time | FY21 w/ Cuts | Variance FY 2021 | FY21 w/ Health, Utility & IFT | Explanation |
|---|---------------|-------------|-----------|-------------------|--------------|------------------|-------------------------------|---|
| 40986 CONTINGENCY/COUNCIL | | | | | | | | |
| Community Outreach and Citizen Engagement | 22 | 1 | \$250,000 | \$50,000 | \$50,000 | -\$200,000 | \$50,000 | Reduction in one-time contingency funds. Return to previous level |
| Total 40986 CONTINGENCY/COUNCIL | | | \$250,000 | \$50,000 | \$50,000 | -\$200,000 | \$50,000 | |
| 40990 EMERGENCY CONTINGENCY | | | | | | | | |
| Emergency Management | 22 | 1 | \$90,000 | \$90,000 | \$250,000 | \$160,000 | \$250,000 | Emergency contingency added due to COVID-19 |
| Total 40990 EMERGENCY CONTINGENCY | | | \$90,000 | \$90,000 | \$250,000 | \$160,000 | \$250,000 | |
| 42170 DESTINATION TOURISM | | | | | | | | |
| Economic and Redevelopment | 18 | 2 | \$75,000 | \$75,000 | \$25,000 | -\$50,000 | \$25,000 | Reduction based off of spending patterns |
| Total 42170 DESTINATION TOURISM | | | \$75,000 | \$75,000 | \$25,000 | -\$50,000 | \$25,000 | |
| 42180 SUNDANCE MITIGATION | | | | | | | | |
| Special Events | 20 | 2 | \$320,000 | \$320,000 | \$302,600 | -\$17,400 | \$302,600 | Reduction based off of spending patterns |
| Total 42180 SUNDANCE MITIGATION | | | \$320,000 | \$320,000 | \$302,600 | -\$17,400 | \$302,600 | |
| 42181 ECONOMIC DEVELOPMENT GRANT | | | | | | | | |
| Economic Development Grant | 12 | 4 | \$10,000 | \$10,000 | \$10,000 | \$0 | \$10,000 | |
| Total 42181 ECONOMIC DEVELOPMENT GRANT | | | \$10,000 | \$10,000 | \$10,000 | \$0 | \$10,000 | |
| 42182 PUBLIC ART | | | | | | | | |
| Public Art | 14 | 4 | \$7,000 | \$7,000 | \$7,000 | \$0 | \$7,000 | |
| Total 42182 PUBLIC ART | | | \$7,000 | \$7,000 | \$7,000 | \$0 | \$7,000 | |
| 42183 MENTAL HEALTH | | | | | | | | |
| Mental Health | 17 | 3 | \$60,000 | \$60,000 | \$60,000 | \$0 | \$60,000 | |
| Total 42183 MENTAL HEALTH | | | \$60,000 | \$60,000 | \$60,000 | \$0 | \$60,000 | |
| 42185 PSSM LONG TERM AGREEMENT | | | | | | | | |
| Special Events | 20 | 2 | \$20,000 | \$20,000 | | -\$20,000 | | Reduction based off of spending patterns |
| Total 42185 PSSM LONG TERM AGREEMENT | | | \$20,000 | \$20,000 | \$0 | -\$20,000 | \$0 | |
| 42190 MARSAC-SWEDE CONDO HOA | | | | | | | | |
| Building Repairs and Maintenance | 18 | 2 | \$13,000 | \$13,000 | \$13,000 | \$0 | \$13,000 | |
| Total 42190 MARSAC-SWEDE CONDO HOA | | | \$13,000 | \$13,000 | \$13,000 | \$0 | \$13,000 | |
| 42305 ABATEMENT | | | | | | | | |
| Abatement Fund | 19 | 2 | \$48,688 | \$48,688 | \$48,688 | \$0 | \$48,688 | |
| Total 42305 ABATEMENT | | | \$48,688 | \$48,688 | \$48,688 | \$0 | \$48,688 | |
| 42310 HISTORICAL INCENTIVE GRANT | | | | | | | | |
| Historical Incentive Grant | 10 | 4 | \$127,136 | \$127,136 | \$127,136 | \$0 | \$127,136 | |
| Total 42310 HISTORICAL INCENTIVE GRANT | | | \$127,136 | \$127,136 | \$127,136 | \$0 | \$127,136 | |
| 43010 BUSINESS IMPROVEMENT DISTRICT | | | | | | | | |
| Business Improvement District | 12 | 4 | \$64,419 | \$64,419 | \$64,419 | \$0 | \$64,419 | |
| Total 43010 BUSINESS IMPROVEMENT DISTRICT | | | \$64,419 | \$64,419 | \$64,419 | \$0 | \$64,419 | |
| 43303 MAIN STREET RDA | | | | | | | | |
| Economic Development Grant | 12 | 4 | \$20,000 | \$20,000 | \$20,000 | \$0 | \$20,000 | |

| Dept/BFO Program | Score FY 2021 | Q's FY 2021 | FY20 | FY20 w/o One-time | FY21 w/ Cuts | Variance FY 2021 | FY21 w/ Health, Utility & IFT | Explanation |
|-----------------------------------|------------------|----------------|-----------|----------------------|--------------|---------------------|----------------------------------|-------------|
| Total 43303 MAIN STREET RDA | | | \$20,000 | \$20,000 | \$20,000 | \$0 | \$20,000 | |
| 43328 LOWER PARK AVENUE RDA | | | | | | | | |
| Economic and Redevelopment | 18 | 2 | \$137,596 | \$137,596 | \$137,596 | \$0 | \$137,596 | |
| Economic Development Grant | 12 | 4 | \$20,000 | \$20,000 | \$20,000 | \$0 | \$20,000 | |
| Total 43328 LOWER PARK AVENUE RDA | | | \$157,596 | \$157,596 | \$157,596 | \$0 | \$157,596 | |

| FTE's by Department | | | | | | | |
|-------------------------------|----------------|------------------|-----------------|----------------|-----------------|------------------|--------------------------|
| Department | FTE's FY 20 | Adjusted FY20 | Change FY 20 | FTE's FY 21 | Change FY 21 | Contract FY21 | Contract CHG FY 21 |
| CITY MANAGER | 5.62 | 5.62 | | 5.62 | | | |
| CITY ATTORNEY | 7.07 | 7.07 | | 7.90 | 0.83 | | |
| BUDGET, DEBT & GRANTS | 3.10 | 3.10 | | 3.10 | | | |
| HUMAN RESOURCES | 6.25 | 6.25 | | 4.68 | -1.57 | 1.25 | 1.00 |
| FINANCE | 6.65 | 6.65 | | 6.31 | -0.34 | | |
| TECHNICAL & CUSTOMER SERVICES | 8.47 | 8.47 | | 8.35 | -0.12 | | |
| BLDG MAINT ADM | 7.25 | 7.25 | | 7.25 | | | |
| CITY RECREATION | 16.48 | 16.08 | -0.40 | 15.39 | -0.69 | | |
| TENNIS | 2.91 | 2.91 | | 2.37 | -0.54 | 6.00 | |
| MCPOLIN BARN | 0.38 | 0.38 | | 0.38 | | | |
| ICE FACILITY | 8.74 | 8.74 | | 8.43 | -0.31 | 1.00 | |
| FIELDS | 2.83 | 2.83 | | 2.45 | -0.38 | | |
| RECREATION PROGRAMS | 10.48 | 10.88 | 0.40 | 9.59 | -1.29 | | |
| COMMUNITY ENGAGEMENT | 2.55 | 2.55 | | 2.55 | | 1.00 | |
| ECONOMY | 7.25 | 7.25 | | 7.25 | | 0.13 | |
| ENVIRONMENTAL SUSTAINABILITY | 3.95 | 3.95 | | 3.95 | | 0.50 | |
| EMERGENCY MANAGEMENT | 1.00 | 1.00 | | 1.00 | | | |
| LEADERSHIP | | | | | | 1.00 | |
| ARTS & CULTURE | 2.15 | 2.15 | | 2.15 | | 1.00 | |
| SOCIAL EQUITY | 0.50 | 0.50 | | 0.50 | | | |
| POLICE | 41.57 | 42.57 | 1.00 | 42.57 | | | |
| DRUG EDUCATION | 0.20 | 0.20 | | 0.20 | | | |
| STATE LIQUOR ENFORCEMENT | 1.30 | 1.30 | | 1.30 | | | |
| COMMUNICATION CENTER | | | | | | | |
| COMM DEVELOP ADMIN | 3.00 | 3.00 | | 3.00 | | | |
| ENGINEERING | 4.34 | 4.34 | | 4.34 | | | |
| PLANNING DEPT. | 9.00 | 9.00 | | 9.00 | | | |
| BUILDING DEPT. | 19.00 | 19.00 | | 19.00 | | | |
| PARKS & CEMETERY | 18.78 | 19.28 | 0.50 | 18.42 | -0.86 | | |
| STREET MAINTENANCE | 17.36 | 17.16 | -0.20 | 16.81 | -0.35 | 0.25 | |
| WATER OPERATIONS | 29.58 | 29.21 | -0.37 | 29.21 | | 0.75 | |
| STORM WATER OPER | 6.56 | 5.90 | -0.66 | 5.90 | | | |
| FLEET SERVICES DEPT | 9.60 | 9.85 | 0.25 | 9.85 | | | |
| TRANSPORTATION OPER | 123.24 | 122.39 | -0.85 | 115.34 | -7.05 | 1.25 | |
| TRANSPORTATION PLANNING | 1.25 | 2.25 | 1.00 | 2.25 | | | |
| PARKING | 12.70 | 10.70 | -2.00 | 10.70 | | | |
| LIBRARY | 13.50 | 13.50 | | 13.50 | | | |
| GOLF MAINTENANCE | 9.03 | 8.53 | -0.50 | 8.53 | | | |
| GOLF PRO SHOP | 8.12 | 8.12 | | 8.12 | | | |
| LOWER PARK AVENUE RDA | 0.50 | 0.50 | | 0.50 | | 0.09 | |
| CIP PROJECTS | | | | | | 3.00 | |
| TOTAL | 432.26 | 430.43 | -1.83 | 417.76 | -12.67 | 17.22 | 1.00 |

| FTE by Fund | | | | |
|--------------------|----------------------------|-------------------------|---------------|---------------|
| Fund | Fund Name | FY 2020(Adj) | FY21 | Change |
| 11 | General Fund | 221.41 | 216.48 | -4.93 |
| 12 | Quinn's Recreation Complex | 11.57 | 10.88 | -0.69 |
| 23 | Lower Park Avenue RDA | 0.50 | 0.50 | |
| 51 | Water Fund | 29.21 | 29.21 | |
| 55 | Golf Fund | 16.65 | 16.65 | 0.00 |
| 57 | Transportation Fund | 124.64 | 117.59 | -7.05 |
| 58 | Parking Fund | 10.70 | 10.70 | |
| 62 | Fleet Services Fund | 9.85 | 9.85 | |
| 52 | Storm Water Fund | 5.90 | 5.90 | |
| | TOTAL | 430.43 | 417.76 | -12.67 |

In response to the current climate, the City has pro-actively implemented a hiring freeze and will not be hiring for any vacant, full-time positions. Seasonal and part-time positions have been posted but will not be filled until necessary for programming and facilities are open, 50-75 summer positions have been delayed so far. Currently, the City has 823 employees, down from 892 at this time last year. The majority of these positions are in Transit, Ice and Recreation.

Additionally, the police department employs 130 part-time officers exclusively for special events; these positions will not be scheduled unless the major event schedule is reinstated this summer.

In an effort to mitigate the impacts of unemployment, the City has begun reassigning affected staff to vital departments - Park Maintenance, Parking Maintenance, Neighborhood Watch, Main Street Watch, Trails Upkeep and Sanitation. Our efforts are helping many of these employees maintain basic living expenses.

| Projects - Recommended for Deferral - FY20 | | | | | | | | | | |
|---|---|---------------|---|------------|---------------------------|--------------------------------------|----------------------|-------------------|--|--|
| Project | Funding Source | Manager | Description | YTD Actual | 2020 Base + Carry Forward | % of 2020 Base + Carry Forward Spent | 2020 Amount to Defer | CIP Process Score | Comments | |
| CP0378 Legal Software for Electronic Document M | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson | During the past two years, legal staff has researched a few software storage companies to fit the needs of the department with eliminating hard files that can be effortlessly converted over to an efficient paperless system (electronically). The Legal Staff has decided to begin converting over with the Prosecution Program first and is anticipating moving in the same direction at a later time for all civil litigation files and project files. | \$0 | \$35,000 | 0% | \$35,000 | 17.59 | Marked as option for deferral by Legal and Technology departments | |
| CP0400 Guardrail Royal Street and DVD | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson, J. | A recent slide off accident on the road bend nearest to Snow Park highlighted the concern that the road was not designed correctly. Additionally, a request has been made to install guardrail along the first bend in Royal Street above The Trees Condominiums | \$61,025 | \$99,556 | 61% | \$38,531 | 18.94 | Project is completed. No further invoices will be paid on this project and we can utilize remainder. | |
| CP0338 Council Chambers Advanced Technology Upg | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson | This project provides for significant technology upgrades to the Council Chambers area to allow for public audio and video feeds. This supports flexibility and multipurpose use of the area. Also, this allows for the improved recording and zone acoustics. This project addresses the structural limitations of the room requiring concrete cuts and conduit. | \$0 | \$16,000 | 0% | \$16,000 | 19.11 | Project complete, was paid for out of department operating budget and can utilize remainder | |
| CP0292 Cemetery Improvements | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Fisher | City Council has an interest in developing a head stone replacement and restoration program for the cemetery. There is also an interest in using ground penetrating radar to see if the southwest corner of the cemetery can be reclaimed. | \$0 | \$27,014 | 0% | \$27,014 | 19.28 | Non-essential per City Manager | |
| CP0335 Engineering Small Projects Fund | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson, J. | Small Project Funds – This project will address small projects around town which currently Hiding the transformer installed on 2nd street and energize the overhead light at the intersection of Manor and Empire and energize the lights on the 8th Street stairs between Woodside and Park, and bridge evaluations. The purpose of completing these projects is to keep our image polished. | \$375 | \$9,945 | 4% | \$9,570 | 19.59 | This project was set up to perform small projects identified by the Department throughout the year similar to project identified by the NTMP. The existing fund balance of \$9,570 could be used to perform some of the work if needed. | |
| CP0445 Add Uphill Marsac Gate Above Chambers Av | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson, J. | The existing gates on Marsac have been closed numerous times over the last few years. This request is to add another gate southbound just south of Chambers Street so cars can turn around onto Chambers street instead of driving 1/2 mile up to the existing gates. This project would also add a gate just north of Guardsman Connection so the Police no longer need to direct traffic when the gates are closed. | \$0 | \$50,000 | 0% | \$50,000 | 19.7 | This project will relocate the gates located on Marsac further north to Chambers Avenue. The reason for this project was to stop cars in an area that they can safely and easily turn around head back north if the gates were lowered due to excessive snowfall further up this steeper section of Marsac. The increase in delay of \$1,500 to the project is assuming a 3% increase to labor and materials should the project be delayed for a year. | |
| CP0332 Library Technology Equipment Replacement | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson | ***THIS REQUEST IS BEING COSIDERED FOR BEING COMBINED WITH THE COMPUTER REPLACEMENT CIP. In 2014, Council approved a Library facility remodel that included operational enhancements and public space for a digital media and technology lab. This CIP servers as a fund to replace aging technology not eligible under the Computer Replacement Fund. | \$15,368 | \$114,085 | 13% | \$98,717 | 19.88 | Indicated by Project Manager as option for deferral | |
| CP0348 McPolin Barn Seismic Upgrade | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Twombly | The existing structure is currently inadequate to resist snow loads, wind loads and high seismic loads required by local building codes. There are several structural deficiencies with the general framing of the building that should be repaired. The connection of the floor beams to the exterior wood post needs to be strengthened, the gable walls need to be stiffened and the floor framing at the stairs need to be strengthened. The gable walls need to be stiffened and the floor framing at the stairs needs to be strengthened. Under design snow loads, the roof structure is highly over stressed. One of the 2014 top priorities for City Council is historic preservation. The McPolin farm is considered a historic icon in the entryway corridor to Park City. If it falls down we'll all be in trouble. Staff and the FOF Committee feel that the City should also make the barn available for small tours while they are in the process of the stabilization. The first \$800,000 request was a guesstimate. We still do not have definitive cost but we have a better cost estimate at this time which puts the project at \$1,023,972. A survey and project description will go to Council February 25, 2016. Definitive project costs will be determined by the Construction Manager by March 2016. Tentative project schedule April 2016 - August 2016. | \$0 | \$4,970 | 0% | \$4,970 | 20.28 | Project is complete, we can utilize any remainder | |
| CP0003 Old Town Stairs | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Twombly | An ongoing program to construct or reconstruct stairways in the Old Town Area. Stairways that are in a dilapidated condition beyond effective repair are replaced. Most of the stair projects include retaining walls, drainage improvements and lighting. Like trails, the priority depends on factors such as adjacent development, available easements, community priority and location. Funding comes largely from RDAs so most funding is restricted for use in a particular area. Tread replacements are planned beginning with the oldest in closest proximity to Main Street. New sets proposed include 9th St. with three new blocks at \$300,000 (LPARDA); 10th St. with 1 new block at \$100,000 (LPARDA); possible improvements to Crescent Tram pending resolution of the current parcel discussions (no identified funding); Reconstruct 3rd St, 4th St, 5th St, others as prioritized (Main St RDA). See also Project #722. | \$0 | \$21,276 | 0% | \$21,276 | 20.53 | Delay General Fund portion of stairs funding per Project Manager | |
| CP0339 Fiber Connection to Quinn's Ice & Water | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson | Recently a grant was approved by RAB (Recreation Advisory Board) to assist with the construction of a fiber network to be extended to the ICE arena. This will improve communication services and address performance issues with the existing radio network. | \$0 | \$15,777 | 0% | \$15,777 | 21.66 | Delay per City Manager | |
| CP0061 Economic Development | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Weidenhamer | The project was created to provide "seed money" towards public/private partnership ideas. These expenditures are a result of the beginning stages of economic development plan. | \$0 | \$66,268 | 0% | \$66,268 | 22.41 | Delay per City Manager | |
| CP0361 Land Acquisition/Banking Program | 031499 CIP FUND * ADDITIONAL RESORT SALES TAX | Glidden | This request is for funding for feasibility and land acquisition for future development. Several potential sites have been identified. As the City begins an aggressive housing development program, it will be necessary to have a source of funding for future land acquisition to respond to new opportunities. Land acquisitions may be done in tandem with open space purchases. | \$0 | \$274,845 | 0% | \$274,845 | 25 | Delay per City Manager | |
| CP0432 Office 2016 Licenses | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson | TITLE: Office 2016 The City's current Office software suite's end-of-support will occur in 2020 and will not meet security and software standards. This request supports the purchase of the latest Office versions. | \$0 | \$116,488 | 0% | \$116,488 | 25.42 | Option to delay per Project Manager | |
| CP0041 Trails Master Plan Implementation | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Twombly | Existing Funds will be utilized to construct the following trails and infrastructure: Prospector connection, April Mountain Plan, Historic trail signage and Daly Canyon connections. Additionally, Phase III trailheads at April Mountain and Meadows Dr. East. Requested funds for future FY include projects associated with continuation of trail connectivity as outlined in the Trails Master Plan and those identified in the PC Heights MPD, more specifically identified as Phase I and II of the Quinn's Park and Ride connections. Easements have been secured for these pathways. Staff will utilize local and state grants to off set costs associated with these connections. | \$119,060 | \$150,541 | 79% | \$31,481 | 25.5 | Project Manager cited goal to use grant funding where available + input to delay per City Manager | |
| CP0020 City-wide Signs Phase I | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Weidenhamer | Funded in FY02 - Continue to coordinate and install way-finding and directional signs throughout the City. | \$640 | \$41,153 | 2% | \$40,513 | 25.53 | Delay per City Manager | |
| CP0146 Asset Management/Replacement Program | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Dayley | Money is dedicated to this account for asset replacement. The replacement/repair schedule was created in FY 07 for Building replacement. Plan was updated in FY 13 and will be updated again in FY18. | \$420,868 | \$1,941,383 | 22% | \$152,051 | 26.53 | Delaying 10% is feasible per Project Manager and City Manager | |
| CP0401 Downtown Projects Plazas | 031499 CIP FUND * ADDITIONAL RESORT SALES TAX | Twombly | This is for the Miner's and Brew Pub (Main Street) Plazas. It separates those 2 projects from the remainder of the Main Street Improvement projects. | \$0 | \$60,605 | 0% | \$60,605 | 27.53 | Delay per City Manager | |
| Total | | | | | | | \$1,059,107 | | | |

| Projects - Recommended for Deferral - FY21 | | | | | | | | | | | | | | |
|---|--|---------------|--|---|-----------------|---------------|-------------|---|--------------------------------------|-------------|----------------------|--|-------------------|--|
| Project | Funding Source | Manager | Description | Mentioned by Project Manager as Candidate to Defer? | 2020 YTD Actual | Carry Forward | 2020 Budget | 2020 Base + Carry Forward Post 2020 Deferrals | % of 2020 Base + Carry Forward Spent | 2021 Budget | 2021 Amount to Defer | Remaining Balance Post 2020 and 2021 Deferrals | CIP Process Score | Comments |
| CP0186 Energy Efficiency Study -City Facilities | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Carlin | Data management for all municipal utilities. This tool will expedite carbon foot printing and better identify energy and cost saving opportunities. | Yes | \$0 | \$21,276 | \$0 | \$8,206 | 0% | \$0 | \$8,206 | \$0 | 20.53 | Proposed to defer per balanced approach across department flexible funding sources. |
| CP0414 Timekeeping Software Upgrade | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson | The City's time-keeping system requires an upgrade. This fund will go towards software-hardware and potentially in conjunction with any payroll or time system enhancements. | Yes | \$0 | \$35,000 | \$0 | \$10,000 | 0% | \$0 | \$10,000 | \$0 | 21.44 | Highlighted by project manager as a project that can be deferred with minimal to no impact. Strategy is to defer all project carry forward. |
| CP0329 Main Street Infrastructure Asset Managem | 031499 CIP FUND * ADDITIONAL RESORT SALES TAX | Dayley | This Funding is dedicated for replacement and maintenance to the Main Street Improvement program | Yes | \$31,365 | \$15,777 | \$0 | \$530,503 | 6% | \$100,000 | \$499,310 | \$131,192 | 21.66 | This onetime deferral is feasible per project manager. Granite Main Street curbs that funds were originally designed to support are proving much more durable than originally planned. However, we have irrigation upgrades underway for many of the plazas, garages in Swede Alley and Main Street requiring a portion of the fund. An estimated 50-65K is needed to continue with immediate ongoing projects. If the funds are eliminated entirely, it will have long-term impacts on service levels to Main Street. |
| CP0385 Park Avenue Reconstruction | 031499 CIP FUND * ADDITIONAL RESORT SALES TAX | Robertson, J. | Park Avenue utility infrastructure has deteriorated and is in need of replacement. By the time the utilities are replaced, the road will be non-existent and will need to be completely rebuilt. This project will take two summers to construct. | Yes | \$0 | \$99,556 | \$0 | \$2,080,000 | 0% | \$2,410,000 | \$747,100 | \$3,742,900 | 21.78 | Deferring a portion of project budget is feasible per project manager and will still allow project to go forward. Aligns with current project timelines more closely. Recommended plan is to continue with design work in 2021 and defer portion of budget into 2022. |
| CP0146 Asset Management/Replacement Program | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Dayley | Money is dedicated to this account for asset replacement. The replacement/repair schedule was created in FY 07 for Building replacement. Plan was updated in FY 13 and will be updated again in FY18. | Yes | \$420,868 | \$16,000 | \$0 | \$1,789,331 | 22% | \$552,709 | \$221,084 | \$2,120,957 | 23.28 | Balance has been accruing on this project and project manager has indicated that it is feasible to defer a portion of this budget forward while balancing maintenance need on city facilities. |
| CP0036 Traffic Calming | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson, J. | Over the last few years residents have expressed concerns with the speed and number of vehicles, safety of children and walkers. The interest of participation for traffic calming has come in from all areas of town. Fundin covers traffic studies, signage, and speed control devices. | No | \$489 | \$27,014 | \$0 | \$84,761 | 1% | \$10,000 | \$10,000 | \$84,761 | 23.53 | This project is used to pay for items projects identified by the NTMP. There is no anticipated impact in delaying or not using these funds to increase the balance for FY21. The only potential impact would be if items/projects identified in the NTMP exceeded the current available balance. That is very unlikely to happen. There is enough fund balance to cover potential items in FY 2021 therefore manager proposes the deferral of \$10,000 for FY21 budget. |
| CP0397 Vehicle and Equipment Replacement | 031499 CIP FUND * ADDITIONAL RESORT SALES TAX | McAfee | Replacement for storm water equipment and vehicles. | Yes | \$0 | \$9,945 | \$0 | \$50,000 | 0% | \$0 | \$25,000 | \$25,000 | 24.5 | Project manager indicates no material impact if 50% of project carryforward is deferred into future fiscal years. |
| CP0075 Equipment Replacement - Computer | 038476 EQUIP RPLCMNT FUND * TRANSFER FROM GENERAL FUND - EQUIPMENT | Robertson | The computer replacement fund supports replacement of compute equipment and support infrastructure including network, servers, and climate control systems. However, replacement decisions are driven by technological advancements, software requirements, and obsolescence. 2019+ Requests: Approximate \$15k for: This additional funding request supports organizational growth and technology changes to address future asset replacement cycles. This includes computer, server and network assets. | Yes | \$316,450 | \$0 | \$50,000 | \$783,460 | 40% | \$320,600 | \$125,462 | \$978,598 | 24.63 | Highlighted by project manager as a potential project to defer. However, any deeper deferral amount has the potential to impact levels of service surrounding organizational computing capabilities, elevated levels of support needs and potential business disruptions. |
| CP0236 Triangle Property Environmental Remediat | 031475 CIP FUND * TRANSFER FROM GENERAL FUND | Robertson, J. | Cost associated with the assessment and closure of the property through the Utah Voluntary Clean-up program. | Yes | \$0 | \$4,970 | \$0 | \$99,779 | 0% | \$0 | \$99,779 | \$0 | 24.96 | The need for these dollars is no longer necessary this fiscal year or in the future per project manager. Recommendation from project manager is to roll into drain project in future if possible. |
| Total | | | | | | | | | | | \$1,745,941 | \$7,083,408 | | |

Additional Flexibly Funded Capital Projects

| Capital Project | Remaining Balance as of FY 2020 | FY 2021 Budget | FY 2021 Available for Deferral | CIP Score | Manager |
|---|---------------------------------|----------------|--------------------------------|-----------|---------------|
| CP0142 Racquet Club Program Equipment Replaceme | \$150,919 | \$65,000 | \$215,919 | 19.17 | Fisher |
| CP0089 Public Art | \$318,000 | \$0 | \$318,000 | 19.33 | Everitt |
| CP0229 Dredge Prospector Pond | \$200,000 | \$0 | \$200,000 | 19.36 | Dayley |
| CP0353 Remote snow storage site improvements | \$74,898 | \$0 | \$74,898 | 19.61 | Dayley |
| CP0367 Replacement of Data Backup System | \$160 | \$0 | \$160 | 19.84 | Robertson |
| CP0280 Aquatics Equipment Replacement | \$24,554 | \$15,000 | \$39,554 | 20.14 | Fisher |
| CP0248 Middle Silver Creek Watershed | \$234,297 | \$0 | \$234,297 | 20.31 | Cartin |
| CP0017 ADA Implementation | \$73,568 | \$5,000 | \$78,568 | 20.72 | Robertson, J. |
| CP0217 Emergency Management Program | \$33,477 | \$0 | \$33,477 | 21.25 | Daniels |
| Total | | | \$1,194,873 | | |

| | | | | | | | | | | | | | | | | | | |
|--|--|--|-------|-----------|--|-----------|----------|----------------------|--|--|--|--|--|--|--|--|--|----------------------|
| CP0383 Transit Onboard Wi-Fi | 05/4/19 Transit Fund * TRANSIT SALES TAX | Transit Onboard Wi-Fi to enhance transit user experience | 26.39 | \$269,000 | | \$294,000 | \$25,000 | -\$250,000 | | | | | | | | | | |
| CP0279 224 Corridor Study and Strategic Plan | 057450 Transit Fund * BEGINNING BALANCE | Project includes a corridor study and strategic plan for State Route 224 between Thaynes Canyon Drive and the Deer Valley Drive/Bonanza Drive intersection. The resulting Plan will be a guideline for future decisions regarding Walkability projects and connectivity, transportation efficiencies, and access. The Plan will fold into land use and redevelopment decisions regarding the western side of the Bonanza Park district and General Plan discussions. | 23.69 | \$128 | | \$128 | | -\$128 | | | | | | | | | | |
| CP0115 Public Works Complex Improvements | 057450 Transit Fund * BEGINNING BALANCE | This project will provide for additional office space & furnishings required to house streets/transit/fleet personnel. | 21.75 | \$31,784 | | | | -\$31,784 | | | | | | | | | | |
| Total | | | | | | | | (\$9,972,134) | | | | | | | | | | (\$2,323,024) |