

Account Number	Account Title	11/6/2019 Current year Budget	12/31/2019 Current year Budget	2020 Tentative Budget
Municipal Services Fund				
20-3110-000-000	GENERAL PROPERTY TAXES	-900,000	-900,000	-2,500,000.00
20-3120-000-000	DELINQUENT PRIOR YEAR TAXES	-7,000	-7,000	-7,000.00
20-3130-000-000	SALES AND USE TAXES	-1,000,000	-1,000,000	-1,000,000.00
20-3150-000-000	TRANSPORTATION - SALES TAX	-500,000	-500,000	-550,000.00
20-3191-000-000	IN LEU OF FEES-MOTOR VEHICLES	-35,000	-35,000	-35,000.00
20-3221-000-000	BUILDING PERMITS	-110,000	-110,000	-115,000.00
20-3222-000-000	G.I.S. FEES	0	0	0.00
20-3223-000-000	OIL & GAS IMPACT FEES	0	0	0.00
20-3225-000-000	FEDERAL PAYMENT IN LEU	-1,000	-1,000	-1,000.00
20-3330-000-000	ANIMAL LICENSES	0	0	0.00
20-3341-000-000	Security Surcharge	0	0	0.00
20-3356-000-000	CLASS B ROAD ALLOTMENT	-1,626,000	-1,626,000	-1,626,000.00
20-3366-000-000	CARBON COUNTY ROAD SSD CONTRAC	0	0	0.00
20-3373-000-000	WELLINGTON CITY	-2,500	-2,500	-2,500.00
20-3374-000-000	EAST CARBON CITY	0	0	0.00
20-3376-000-000	HELPER CITY	-10,000	-10,000	-10,000.00
20-3377-000-000	SCOFFIELD CITY	-1,000	-1,000	-1,000.00
20-3380-000-000	Miscellaneous State Grants	-7,000	-7,000	0.00
20-3381-000-000	Miscellaneous Federal Grants	0	0	0.00
20-3413-000-000	ZONING FEES	-3,000	-3,000	-2,500.00
20-3417-000-000	Sheriff Transportation Fees	0	0	0.00
20-3425-000-000	ANIMAL CONTROL FEES	-10,000	-10,000	-12,000.00
20-3610-000-000	Interest	0	0	0.00
20-3611-000-000	INTEREST - CLASS B ROAD	-25,000	-25,000	-35,000.00
20-3660-000-000	Miscellaneous	0	0	0.00
20-3662-000-000	SEARCH AND RESCUE (DERBY)	-59,000	-59,000	-59,000.00
20-3663-000-000	SEARCH & RESCUE REIMBURSEMENTS	0	0	0.00
20-3820-000-000	CONTRIBUTIONS FROM GENERAL FUN	0	0	-545,650.00
20-3870-000-000	CONTRIBUTIONS - PRIOR YEARS	-9,218	-9,218	-300,000.00
20-3871-000-000	CONTRIBUTIONS - CRTSSD	0	0	0.00
			-3,705,718.00	-6,881,650.00
Planning & Zoning				
20-4180-110-000	PERMANENT EMPLOYEES	67,000	67,000	65,000.00
20-4180-111-000	Forester/Ordinance Enforcer	0	0	0.00
20-4180-120-000	TEMPORARY EMPLOYEES	0	0	0.00
20-4180-130-000	EMPLOYEE BENEFITS	36,000	36,000	37,200.00
20-4180-200-000	PUBLIC NOTICES	500	500	500.00
20-4180-230-000	TRAVEL	1,200	1,200	1,200.00
20-4180-240-000	OFFICE SUPPLIES AND EXPENSES	1,800	1,800	1,800.00
20-4180-255-000	Fuel & Lubricants	1,000	1,000	1,000.00
20-4180-260-000	Building and grounds	0	0	0.00
20-4180-310-000	PROFESSIONAL AND TECHNICAL	1,000	1,000	1,000.00
			108,500.00	108,700.00
Sheriff				
20-4210-110-000	PERMANENT EMPLOYEES	1,104,391	1,104,391	1,200,000.00
20-4210-114-000	Sweet Team - Pager Pay	0	0	0.00
20-4210-115-000	ICAC Expenses	10,000	10,000	10,000.00
20-4210-130-000	EMPLOYEE BENEFITS	700,000	700,000	777,000.00
20-4210-210-000	SUBSCRIPTION AND MEMBERSHIP	2,500	2,500	2,500.00
20-4210-230-000	TRAVEL	10,000	10,000	10,000.00
20-4210-231-000	AUTOMOBILE OPERATION	100,000	100,000	100,000.00
20-4210-232-000	Misc. Prisoner Transport Expen	0	0	0.00
20-4210-240-000	OFFICE SUPPLIES AND EXPENSES	4,500	4,500	4,500.00
20-4210-250-000	EQUIPMENT SUPPLIES AND MAINTEN	3,700	3,700	37,000.00
20-4210-252-000	BUILDING MAINTENANCE	0	0	0.00

Account Number	Account Title	11/6/2019 Current year Budget	12/31/2019 Current year Budget	2020 Tentative Budget
20-4210-260-000	ICAC Expenses	2,000	2,000	2,000.00
20-4210-270-000	UTILITIES - DETECTIVES/DRUG	500	500	500.00
20-4210-280-000	TELEPHONE	1,000	1,000	1,000.00
20-4210-310-000	PROFESSIONAL & TECHNICAL	0	0	0.00
20-4210-311-000	JANITORIAL	0	0	0.00
20-4210-320-000	MERT BOARD	1,000	1,000	1,000.00
20-4210-330-000	EDUCATION	5,000	5,000	5,000.00
20-4210-610-000	MISCELLANEOUS - UNIFORM ALLOWAN	16,500	16,500	16,500.00
20-4210-620-000	Rent - Drug Task Force	0	0	0.00
20-4210-622-000	LIQUOR LAW ENFORCEMENT	0	0	60,000.00
20-4210-740-000	EQUIPMENT	0	0	0.00
20-4210-741-000	Grant Expenditures	1,951,093.00	1,951,093.00	2,227,000.00
Country Unincorporated Contracts				
20-4220-250-000	EQUIPMENT & SUPPLIES/FIRE HYDR	0	0	0.00
20-4220-610-000	CITY POLICE AND ANIMAL CONTROL	28,000	28,000	28,000.00
20-4220-620-000	CITY FIRE DEPARTMENT CONTRACTS	140,000	140,000	140,000.00
20-4220-630-000	DISPATCH SERVICES	118,429	118,429	371,500.00
20-4220-640-000	LAW ENFORCEMENT - PATROLLING	298,609	298,609	300,000.00
			585,038.00	639,500.00
Range Fire Department				
20-4221-220-000	PUBLIC NOTICES	250	250	250.00
20-4221-250-000	EQUIPMENT SUPPLIES AND MAINTEN	1,500	1,500	1,500.00
20-4221-290-000	FIRE TOOLS	600	600	600.00
20-4221-310-000	PROFESSIONAL AND TECHNICAL	27,000	27,000	27,000.00
20-4221-330-000	TRAINING	1,500	1,500	1,500.00
20-4221-390-000	WILDLAND INITIAL ATTACK	4,000	4,000	4,000.00
20-4221-490-000	MITIGATION & PREVENTION FUND	86,000	86,000	86,000.00
20-4221-740-000	EQUIPMENT	0	0	0.00
			120,850.00	120,850.00
Search & Rescue				
20-4225-230-000	TRAVEL	5,000	5,000	5,000.00
20-4225-240-000	AUTOMOBILE OPERATION	1,000	1,000	1,000.00
20-4225-241-000	OFFICE SUPPLIES AND EXPENSES	500	500	500.00
20-4225-242-000	Emergency Response Expenditure	1,000	1,000	1,000.00
20-4225-250-000	Demolition Derby Expenditures	30,000	30,000	30,000.00
20-4225-255-000	EQUIPMENT SUPPLIES AND MAINTEN	3,000	3,000	3,000.00
20-4225-270-000	Fuel & Lubricants	0	0	0.00
20-4225-280-000	UTILITIES	8,000	8,000	8,000.00
20-4225-280-000	TELEPHONE	0	0	0.00
20-4225-311-000	Building Maintn/janitorial	500	500	500.00
20-4225-390-000	EDUCATION	0	0	0.00
20-4225-740-000	Equipment	10,000	10,000	10,000.00
			59,000.00	59,000.00
Building Inspection				
20-4242-110-000	PERMANENT EMPLOYEES	76,600	76,600	77,000.00
20-4242-130-000	EMPLOYEE BENEFITS	60,000	60,000	61,100.00
20-4242-210-000	SUBSCRIPTION AND MEMBERSHIP	500	500	500.00
20-4242-230-000	TRAVEL	2,500	2,500	2,500.00
20-4242-240-000	OFFICE SUPPLIES AND EXPENSES	1,000	1,000	1,000.00
20-4242-250-000	EQUIPMENT MAINTENANCE	1,000	1,000	1,000.00
20-4242-255-000	Fuel & Lubricants	1,500	1,500	1,500.00
20-4242-310-000	Professional & Technical	1,500	1,500	1,500.00
20-4242-740-000	EQUIPMENT	0	0	0.00
			144,600.00	146,100.00
Public Lands				
20-4250-110-000	PERMANENT EMPLOYEES	0	0	0.00

Account Number	Account Title	11/6/2019 Current Year Budget	12/31/2019 Current Year Budget	2020 Tentative Budget
20-4250-130-000	EMPLOYEE BENEFITS	0	0	0.00
20-4250-210-000	SUBSCRIPTION AND MEMBERSHIP	0	0	0.00
20-4250-230-000	TRAVEL	1,200	1,200	1,200.00
20-4250-240-000	OFFICE SUPPLIES AND EXPENSES	500	500	500.00
20-4250-250-000	EQUIPMENT MAINTENANCE	0	0	0.00
20-4250-255-000	Fuel & Lubricants	750	750	700.00
20-4250-310-000	PROFESSIONAL & TECHNICAL	20,000	20,000	20,000.00
		22,450.00	22,450.00	22,400.00
Predator Control				
20-4252-620-000	PREDATOR CONTROL CONTRIBUTION	14,000	14,000	14,000.00
		14,000.00	14,000.00	14,000.00
Animal Control				
20-4253-110-000	PERMANENT EMPLOYEES	85,800	85,800	85,000.00
20-4253-120-000	TEMPORARY EMPLOYEES	0	0	0.00
20-4253-130-000	EMPLOYEE BENEFITS	37,540	37,540	43,600.00
20-4253-230-000	TRAVEL	2,000	2,000	2,000.00
20-4253-240-000	OFFICE SUPPLIES AND EXPENSE	1,500	1,500	1,500.00
20-4253-250-000	EQUIPMENT SUPPLIES AND MAINTEN	10,000	10,000	10,000.00
20-4253-255-000	Fuel & Lubricants	4,000	4,000	4,000.00
20-4253-260-000	BUILDING AND GROUNDS	5,000	5,000	5,000.00
20-4253-270-000	UTILITIES	17,000	17,000	17,000.00
20-4253-450-000	SPECIAL SUPPLIES	3,500	3,500	3,500.00
20-4253-455-000	Vet Expenses	7,000	7,000	7,000.00
20-4253-740-000	EQUIPMENT	0	0	0.00
		173,340.00	173,340.00	178,600.00
Street Lighting				
20-4410-280-000	UTILITIES	20,000	20,000	30,000.00
		20,000.00	20,000.00	30,000.00
Highway - Class B Road				
20-4415-110-000	PERMANENT EMPLOYEES	0	0	0.00
20-4415-120-000	TEMPORARY EMPLOYEES	0	0	0.00
20-4415-130-000	EMPLOYEE BENEFITS	0	0	0.00
20-4415-250-000	EQUIPMENT SUPPLIES & MAINTENAN	430,000	430,000	430,000.00
20-4415-255-000	FUELS & LUBRICANTS	50,000	50,000	2,000.00
20-4415-310-000	PROFESSIONAL & TECHNICAL	2,000	2,000	1,280,000.00
20-4415-421-000	MAINT. & CONSTRUCTION MATERIAL	607,000	607,000	0.00
20-4415-423-000	CONTRACTED SERVICES	0	0	0.00
20-4415-740-000	EQUIPMENT	0	0	0.00
		1,089,000.00	1,089,000.00	1,712,000.00
Highway - General				
20-4420-110-000	PERMANENT EMPLOYEES	685,000	685,000	685,000.00
20-4420-120-000	TEMPORARY EMPLOYEES	10,000	10,000	25,000.00
20-4420-130-000	EMPLOYEE BENEFITS	430,440	430,440	413,000.00
20-4420-230-000	TRAVEL	1,000	1,000	2,000.00
20-4420-240-000	OFFICE SUPPLIES AND EXPENSES	2,000	2,000	2,000.00
20-4420-245-000	Safety Supplies	2,500	2,500	2,500.00
20-4420-250-000	EQUIPMENT SUPPLIES AND MAINTEN	0	0	0.00
20-4420-255-000	FUELS & LUBRICANTS	200,000	200,000	250,000.00
20-4420-260-000	BUILDING AND GROUNDS	3,000	3,000	3,000.00
20-4420-270-000	UTILITIES	25,000	25,000	25,000.00
20-4420-310-000	PROFESSIONAL AND TECHNICAL	2,000	2,000	2,000.00
20-4420-330-000	Education/Training	1,000	1,000	1,000.00
20-4420-411-000	SPECIAL SUPPLIES AND MATERIALS	0	0	0.00
20-4420-421-000	MAINT. & CONSTRUCTION MATERIAL	0	0	0.00
20-4420-610-000	MISCELLANEOUS-TOOL ALLOWANCE	3,000	3,000	3,000.00
20-4420-740-000	Equipment	0	0	0.00
		1,364,940.00	1,364,940.00	1,423,500.00

Account Number	Account Title	11/6/2019 Current Year Budget	12/31/2019 Current Year Budget	2020 Tentative Budget
Library				
20-4580-540-000	CITY LIBRARY CARDS	4,000	4,000	0.00
		4,000.00	4,000.00	0.00
	Total revenue		-3,705,718.00	-6,881,650.00
	Total Expense		3,705,718.00	6,881,650.00

I have been in contact with Ms. Cheryl Lupo, who is a Spring Glen, Utah resident. She is one of 5 sponsors championing an effort among unincorporated residence of Carbon County to significantly reduce or potentially eliminate the Municipal Service Fund completely. The MSF tax increase on the 6000 parcels of deeded property in the unincorporated area of the County has been imposed by Carbon County Commissioners on December of 2019 under the title of "A Resolution increasing the 2020 certified tax rate for the Carbon County Municipal Service Fund". If this MSF tax were to be eliminated, it would and can be replaced by a usage/service charge by specific.

The following departments consist of the MSF and the expense related to the department:

Planning & Zoning -	\$108,700
Sheriff -	2,227,000
County Unincorporated Contracts -	839,500
Range Fire -	120,850
Search & Rescue -	59,000
Building Inspection -	146,100
Public Lands -	22,400
Predator Control -	14,000
Animal Control -	178,600
Street Lighting -	30,000
Highway - Class B Road -	1,712,000
Highway - General -	<u>1,423,500</u>
Grand total	6,881,650

Ms. Lupo has invested a significant amount of her personal time and resources and has other elements of outside support joining forces with her and will soon be forming a 501©3 nonprofit organization. The non-profit that is being organized is to help further the cause for the **People For the Carbon County Property Tax Initiative**, which is also the title of the Facebook page that the group created to gather more support from the unincorporated area residents. This has yet to be an officially formed non-profit as of current.

Below are some additional pertinent facts relative to reducing our property taxes at Aspen Cove.

- Carbon County is a Class (4) county based in its population. There are a total of 7 counties in Utah that are also considered Class (4) counties. Carbon and Wasatch County are the only (2) counties that utilize the Municipal Service Fund to track the municipal type services. According to Utah Code, a class (4) county can become a district, pay as you go, or be a Municipal Service Fund in order to keep track of money for municipal type services.
- December 18, 2019 is when the Carbon County Commissioners voted on Resolution 2019-09, which raised the MSF 733%. The actually increase is 833% when you do the math from your property tax document.
 - Most if not all services mentioned above are not offered or rendered to Aspen Cove taxpayers.

- Cheryl has done significant research and also indicates that Carbon County is double dipping some of these expenses. For example: "County Unincorporated Contracts" which is listed as a separate department from all the other departments and has the following departments listed internally within:
 - City Police and Animal Control
 - City Fire Department Contracts
 - Law Enforcement – Patrolling
- Another very interesting fact is Carbon County is carrying a SURPLUS OF \$5.8 million, according to the 2018 Financial Statement, in the Municipal Service Fund and diverting these funds to pay other obligations in OTHER AREAS of the county. Utah Codes states that any and all money can only be used for the Municipal Service Fund period.
- Once the above 501©3 non-profit organization filing has been formalized, this should be accomplished no-later-than March 1st, there will be an official mailing sent out to all 6000 deed holders of the unincorporated area in regards to this non-profit being set up and some detailed information. Please note: email addresses would be very inexpensive. Please email Cheryl your email address at

Objective and Goal for 2021

- The main goal and objective for 2021 is to either:
 - A) Reduce the Municipal Service assessment from 833% down to a more reasonable 50% increase. (or see option B below).
 - B) Eliminate the Municipal Service Assessment completely and force the County to Charge AD HOC by incident and individual service call IE., Range Fire call out, Animal Control call out, Drug enforcement call out. Again, almost NO involvement at Aspen Cove from a receipt of services from the County.
 - The approach to accomplish this will be to file an initiative petition and/or referenda. Part of the process of an Initiative Petition or Referenda will be to gather signatures by the appropriate number of registered voters to repeal or revoke or modify the resolution that was put into place in December 2019, Resolution 2019-09. This process is well on its way!

Summary

Cheryl and her team have a lot of momentum, I have supplied her the contact information of Mr. Scott Sabey, the attorney that Margo Watson and Dan Allen have coordinated with. I plan on having a conference call with Cheryl and Scott very soon to discuss how he may be of help with the effort fighting Carbon County on the elimination of the Municipal Services Assessment.

It is my strong recommendation that we join forces with Cheryl and **People For the Carbon County Property Tax Initiative** and work closely with them and Scott Sabey when it makes sense to force Carbon County Commissioners to do the ethical and correct thing for the taxpayers and citizens of the unincorporated areas of the County.

Bob Ballantyne

RESOLUTION NO. 2019-09

A RESOLUTION INCREASING THE 2020 CERTIFIED TAX RATE FOR THE CARBON COUNTY MUNICIPAL SERVICES FUND

At an open and public meeting held at 6:00 p.m. on December 18, 2019, following public hearings held on November 18, 2019 and December 18, 2019, as required by Utah Code Annotated 59-2-919, the Carbon County Board of Commissioners did unanimously vote to approve an increase to Municipal Services Fund Certified Tax Rate for 2020 exceeding the current rate. This Resolution is made to ratify the vote of the Commissioners made in open and public meeting this day and to satisfy the requirements of U.C.A. 59-2-920.

The amount of the certified tax rate that was approved is \$2,200,000. 733%

The purpose of the increase in the Municipal Services Fund Tax levy is to increase revenues to the municipal services fund tax resulting from a continuing decrease in other tax revenues and mineral royalties previously used to supplement municipal fund type expenditures.

The motion was made after all public notices required by Utah Code Annotated 59-2-920 were properly made.

DATED this 18 day of December, 2019.

Larry Jensen
Larry Jensen, Chairman
Board of Carbon County
Commissioners

Commissioner Jensen voted: [Signature] yea _____ nay

Commissioner Hopes voted: [Signature] yea _____ nay

Commissioner Martines voted: TM yea _____ nay

ATTEST:

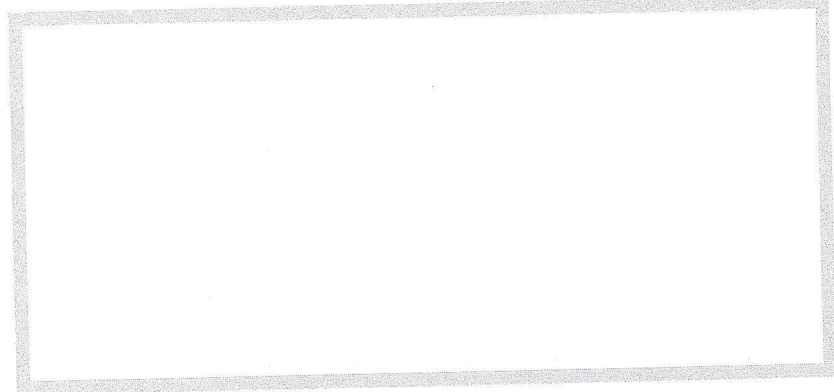
Seth Marsing
SETH MARSING,
Carbon County Clerk/Auditor



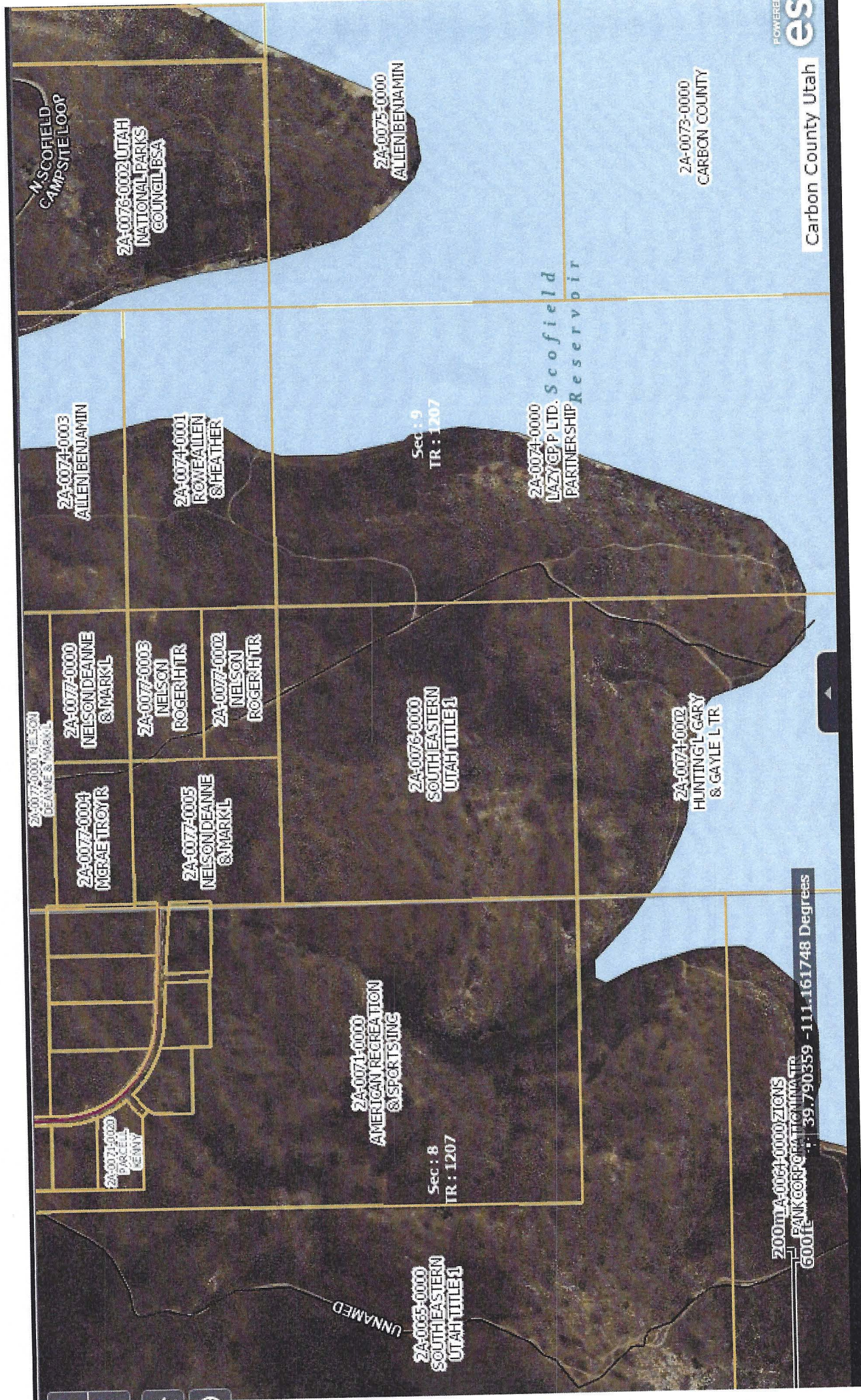
CARBON COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Municipal Services Fund
Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 342,000	\$ 346,000	\$ 326,095	\$ (19,905)
Sales taxes	1,300,000	1,380,000	1,817,729	437,729
Total taxes	1,642,000	1,726,000	2,143,824	417,824
Licenses and permits	81,000	96,000	131,685	35,685
Grants and contributions	2,118,000	2,461,972	2,612,004	150,032
Charges for services	18,000	18,000	17,427	(573)
Interest, rents, and other	74,000	109,000	124,824	15,824
Total revenues	3,933,000	4,410,972	5,029,764	618,792
Expenditures:				
Current:				
General government	90,480	104,480	103,763	717
Public safety	1,190,144	1,390,544	1,321,799	68,745
Highways and public improvements	3,479,540	3,757,112	3,565,233	191,879
Parks and recreation	4,000	4,000	-	4,000
Total expenditures	4,764,164	5,256,136	4,990,795	265,341
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(831,164)	(845,164)	38,969	884,133
Fund balances - beginning	5,890,695	5,890,695	5,890,695	-
Fund balances - ending	\$ 5,059,531	\$ 5,045,531	\$ 5,929,664	\$ -



The notes to the financial statements are an integral part of this statement.



SCOFIELD
CAMP SITE LOOP

2A-0076-0002 UTAH
NATIONAL PARKS
COUNCIL BSA

2A-0075-0000
ALLEN BENJAMIN

2A-0073-0000
CARBON COUNTY

2A-0074-0003
ALLEN BENJAMIN

2A-0074-0001
ROWE ALLEN
& HEATHER

Sec: 9
TR: 1207

2A-0074-0000
LAZY C P LTD. Scofield
PARTNERSHIP Reservoir

2A-0077-0000 NELSON
DEANNE & MARK

2A-0077-0000
NELSON DEANNE
& MARK

2A-0077-0003
NELSON
ROGER H TR

2A-0077-0002
NELSON
ROGER H TR

2A-0076-0000
SOUTH EASTERN
UTAH TULE 1

2A-0074-0002
HUNTING L GARY
& GAYLE L TR

2A-0077-0001
MCRAE TROY R

2A-0077-0005
NELSON DEANNE
& MARK L

2A-0071-0000
AMERICAN RECREATION
& SPORTS INC

Sec: 8
TR: 1207

2A-0071-0000
DICKSON
KEVIN

2A-0065-0000
SOUTH EASTERN
UTAH TULE 1

200m 2A-0064-0000 ZIGNS
PAM K CORP
GOOGLE MAPS : 39.790359 -111.161748 Degrees

POWERED
es

Carbon County Utah

Wavecrest