



Better by Nature

**TENTATIVE
BUDGET**

2026

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WASATCH COUNTY, State of Utah

2026 TENTATIVE BUDGET

(Jan. 1, 2026 – Dec. 31, 2026)

Prepared by:

Joey Granger, County Auditor/Clerk

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Heber Lefgren, Assistant County Manager

Randy Bates, Finance Director

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BUDGET MESSAGE & SUMMARY

BETTER BY NATURE

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COUNTY MANAGER'S MESSAGE

Wednesday, November 5, 2025

County Council Chair McMillan, Vice Chair Rowland, and fellow Councilors,

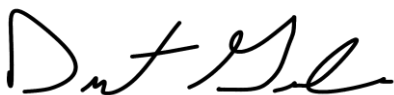
I am pleased to present to you the Wasatch County tentative budget for 2026. This document represents a significant effort of coordination and planning across all county departments. The team that worked on this was tasked with meeting all our service demands with existing resources. In this time of rapid growth, that task includes significant challenges.

The preparation of this year's budget was particularly challenging as we worked diligently to balance our financial resources against increasing service demands from residents, businesses, and other stakeholders. Every funding decision required careful consideration to ensure we maintain our commitment to fiscal responsibility while continuing to invest in essential services and strategic initiatives.

Despite these challenges, I am proud to report that the proposed budget effectively leverages multiple funding sources at our disposal. Importantly, this tentative budget is grounded in our strategic budget priorities, ensuring that each initiative contributes directly to our county's broader goals. Each department's proposals were evaluated to ensure that they fit within the budget priorities you previously set as a council.

We look forward to working collaboratively with you throughout the budget review process and welcome your feedback as we refine the 2026 budget to best serve our residents in the year ahead. Please reach out to myself or other staff members if you have specific questions about any items.

Respectfully,



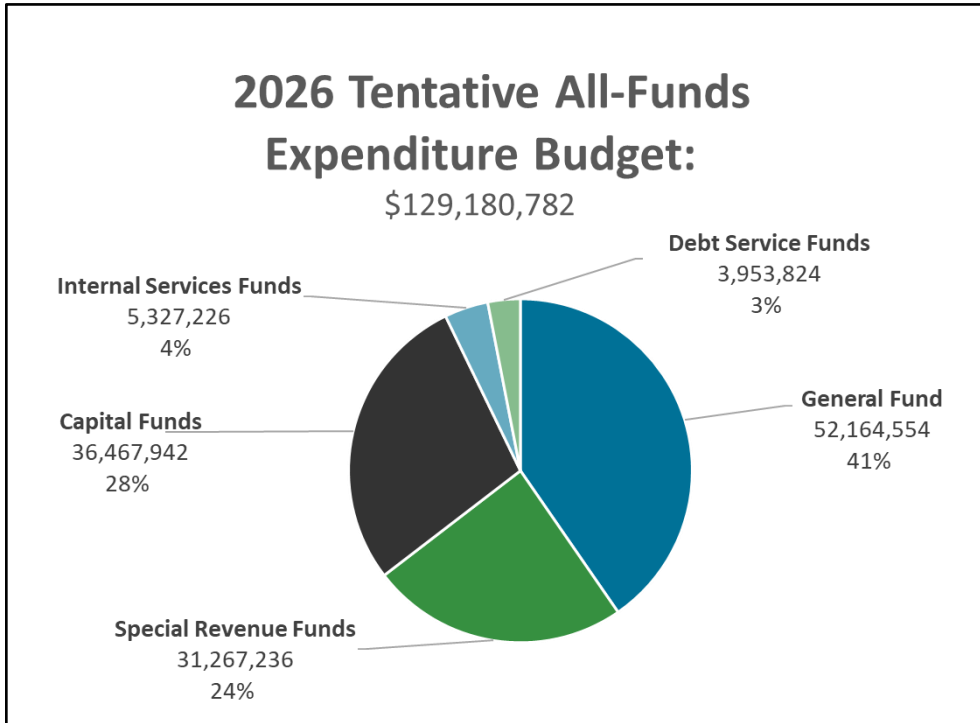
Dustin Grabau
Wasatch County Manager

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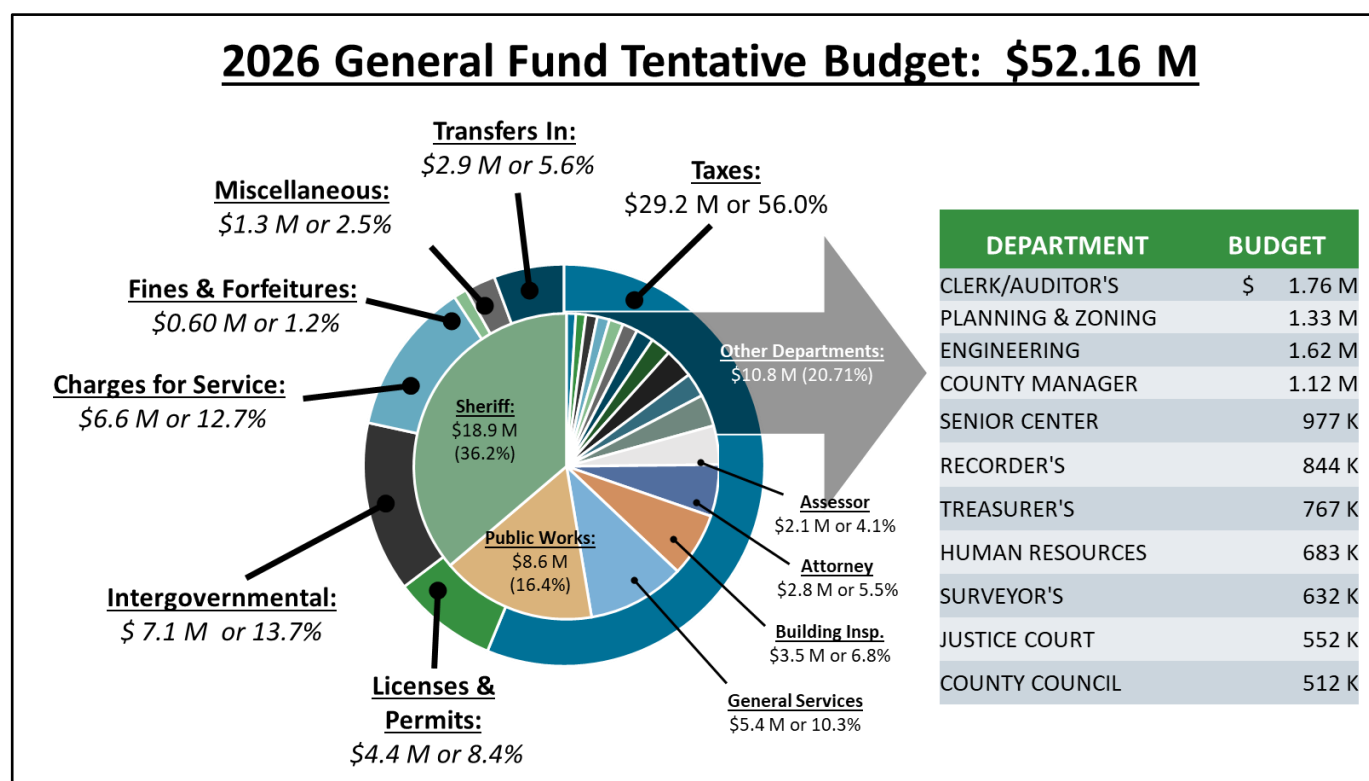
2026 COMPREHENSIVE TENTATIVE BUDGET

The Wasatch County comprehensive tentative budget for 2026 is the combination of all 25 county funds organized within five major fund categories: General, Special Revenue, Capital, Internal Service, and Debt Service. As shown in the following graph, the total 2026 expenditure budget for the 2026 comprehensive tentative budget is \$129.2 million. The individual funds within the comprehensive budget serve specific purposes and are outlined in greater detail through this document.



2026 GENERAL FUND BUDGET SUMMARY

The General Fund is the largest operating fund and is used to support the primary services provided by the County, such as public safety, public works, development, and tax assessment services. As required by law, the General Fund in the tentative 2026 budget is balanced (where the forecasted revenues to be received are equal to the appropriated expenditures) with a budget of \$52,164,554. The revenue received within the General Fund originates from property and sales taxes, development fees, public safety programs, and other resources. As shown in the following graph, the General Fund revenues to be received in 2026 are distributed among 17 county departments, each providing essential county services to county residents.



GENERAL FUND REVENUES

One of the first steps in building the 2026 tentative budget for the General Fund was to forecast estimated revenues for 2026. The total amount of General Fund revenue included in the 2026 tentative budget is \$52.16 million, which represents an increase of \$7.2 million in comparison to the 2025 adopted budget. The following table provides a high-level summary of the projected changes in General Fund revenue:

PROJECTED CHANGES IN GENERAL FUND REVENUES	
Various development-related permits and fees	\$ 2.9 M
Property Tax Revenue	\$ 2.4 M
(Associated with new growth only or conservatively rightsizing budget)	
Federal/State/Local Grants & Contracts	\$ 1.8 M
(To be utilized towards Snake Creek Road repairs, or associated with various public safety contracts)	
Increased in transfers from other funds	\$ 404 K
(From transportation, Restaurant, and Communications funds to support public safety initiatives)	
Reduction of Interest Earnings	(\$ 207 K)
Other Changes in General Fund Revenues	\$ 400 K
Removal of one-time revenue	(\$ 500 K)
(Examples include: Grant funding to install generator, funding to conduct local elections local election support, completion of flooding mitigation project)	
Increased revenue from various fees	(\$ 100 K)
(Examples include engineering, recorders, and marriage licenses)	
TOTAL PROJECTED CHANGE IN GENERAL FUND REVENUES: \$ 7.2 M	

The anticipated increase in General Fund revenue continues the county’s prior practice of forecasting revenue conservatively. For instance, although the 2026 tentative budget includes increasing the budget through various building permits and fees by \$2.9 million, it is still anticipated to be lower than expected and does not include some of the large one-time building projects anticipated in 2026.

Likewise, the \$2.4 million increase in property tax related revenue represents a conservative increase compared to its growth in prior years and still places the total 2026 budget for property tax revenue less than anticipated revenue expected in 2025.

As a reminder, while the budget anticipates an increase in property tax revenue, **the 2026 tentative budget does not include any increase in property taxes through the use of Truth-in-Taxation,** which means the anticipated increase is associated only with new growth.

GENERAL FUND EXPENDITURES

As previously mentioned, the General Fund is the largest operating fund for the County and is used to support a variety of services benefiting the residents of Wasatch County. This includes but is not limited to: public safety; road and infrastructure repair/maintenance; zoning and development services, and health/human services. As Wasatch County grows, the demand and cost associated with the County providing these services expands and increases. As shown within the General Fund's Fund Schedule (see page 15), the 2026 tentative budget represents a \$7.2 million increase in expenditures. This increase can be divided into two categories: the cost to maintain current level of services and the cost to improve/increase service delivery.

Cost to Maintain Service Delivery. Approximately \$3.4 million of the growth in budgeted expenditures are associated with the cost to maintaining current level of services in a growing community. For example, the 2026 tentative budget includes \$1.3 million in additional personnel costs to fund: a 5.5% increase in employee wages (3% for Cost of Living Adjustment and 2.5% for step increase); the full year's costs associated with the positions added in the 2025 adopted budget; the full year's cost associated with the new positions authorized after the 2025 budget was adopted; and fully funding a 10% increase in health care premium costs.

The following table provides a summary of changes to the budget needed to maintain current level of services:

2025 ADOPTED BUDGET		\$ 44.96 M
Base Change in Personnel (3% COLA & 2.5% Step Increase, and funding a 10% increase in health care premium costs)		\$ 1.2 M
Increase in development related service contracts needed for anticipated large one-time building projects (Offset by increase in development related revenue)		\$ 1.1 M
Bond payments and construction costs associated with Court House Expansion and Administration Building projects		\$ 1.5 M
Various Departmental-Requested Adjustments to the Base Budget)		\$ 1.1 M
Various Department-Requested Adjustments to the Base Budget (\$188,000 will be one-time expenses)		\$ 751 K
Increase in IT & Vehicle Replacement/Repair Costs (to ensure public safety vehicles can be replaced when they reach 85 K miles)		\$ 146 K
Removal of One-Time Funding (or unneeded funding)		(\$ 1.2 M)
2026 BASE BUDGET		\$ 48.32 M

Cost to Improve/Increase Service Delivery. Approximately \$3.8 million of the expenditure growth within the 2026 General Fund tentative budget is associated with various new initiatives & project aimed to improve or increase service delivery within Wasatch County. The following table provides a summary of those initiatives and their associated costs:

2026 BASE BUDGET		\$ 48.32 M
Repair Snake Creek Road & complete Lake Creek Debris Basin & Splitter projects <i>(Public Works)</i>		\$ 1.9 M
Add nine positions within Sheriff's Office: 1 Professional Standards Director, 2 Dispatchers, 2 Patrol Deputies, 1 School Resource Officer, 2 Courthouse Bailiffs, and 1 part-time Emergency Coordinator <i>(Sheriff's Office)</i>		\$ 1.15 M
Add 1 Building Inspector and 1 Building Technician for increase in service requests <i>(Building Inspection Department)</i>		\$ 0.28 M
Add 1 position for increased road maintenance service and 1 position for facility maintenance in preparation for completion of new Courthouse project <i>(Public Works)</i>		\$ 0.19 M
Add 1 civil attorney and video storage services for prosecution needs <i>(Attorney's Office)</i>		\$ 0.18 M
Provide funding for multiple smaller requests among multiple departments: 1 summer intern <i>(County Manager's Office)</i> , funding for contracted auditing services <i>(Auditor's Office)</i> , Memorial Hill improvements <i>(Public Works)</i> , wage study services <i>(HR)</i> , and improved onboarding services. <i>(HR)</i>		\$ 0.14 M
2026 TENTATIVE BUDGET		\$ 52.16 M

CHANGE IN THE GENERAL FUND'S BUDGET BY COUNCIL PRIORITIES

As part of the budget development process strategic budget priorities were established by the County Council as a guide in the development of the 2026 tentative budget. The following table provides a summary of all major changes to the General Fund as they are aligned to the County's five strategic priorities:

Major 2026 General Fund Budget Changes (by county priorities)

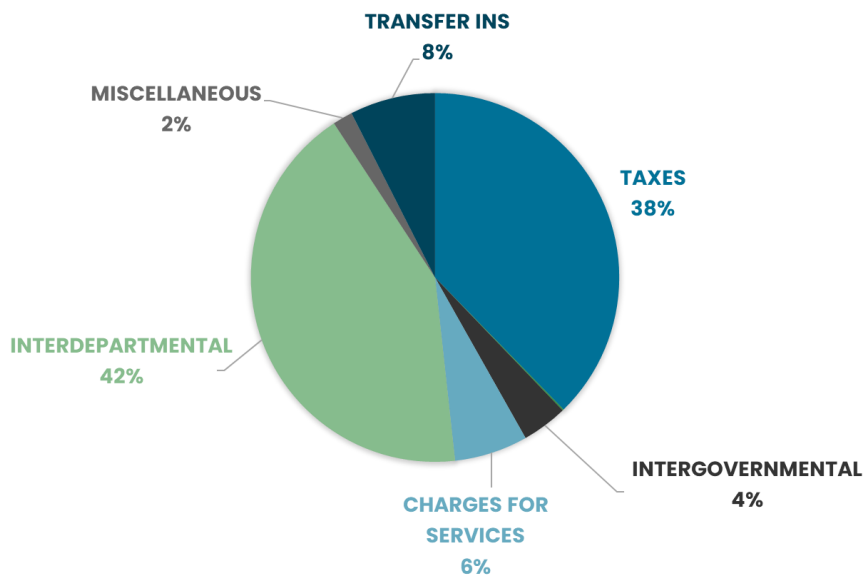
01 Remain financially conservative, responsible, and prepared.	<ul style="list-style-type: none">• Maintain GF Fund reserves (fund balance) of 50% or more of total GF revenues• Eliminate need to increase Property Taxes through Truth-in-Taxation through the strategic use of non-General Fund funds.• Review all expenditures and eliminate funding for one-time or completed projects
02 Be a high-performing County with a highly trained workforce.	<ul style="list-style-type: none">• Provide a 3% across-the-board COLA and 2.5% wage step increase and fully fund the anticipated 10% increase in health care premium costs.• Hold monthly lunch-and-learn events aimed to provide training of topics that improve staff's skillset.• Funds the establishment of a contract with a service provider to conduct regular wage studies of county positions to ensure county remains competitive.• Improve and streamline existing onboarding process to make the application process easier for potential new employees.• Establish contract with third-party financial/performance auditing firm to identify potential areas of improvement
03 Prepare for future anticipated growth	<ul style="list-style-type: none">• Increase funding and increased staffing levels for required and anticipated increase in development service requests.• Continue to make updates to the County's Master Plan• Add 1 summer internship that will help increase county communications to public• Fund final year of the "Fabric Parcel Project" to improve community mapping services
04 Provide balanced service levels that improve quality of life	<ul style="list-style-type: none">• Addition of 9 public safety employees that will, among other things, provide additional traffic enforcement services, provide additional monitoring and assistance services at the schools, and increase dispatch service requests for the community.• Increase funding towards street maintenance services through the addition of 2 Public work positions.• Add 1 civil attorney to improve response to the growing need for additional legal review/support towards the services provided by the County to the community
05 Maintain rural character and preserve open space	<ul style="list-style-type: none">• Increased public outreach and education on topics relating to open space and the resources available to those who want to preserve• Update the County's Master Plan• Improve Memorial Hill

2026 BUDGET SUMMARY FOR ALL OTHER FUNDS

While the County's General Fund supports most of the services provided by the County; there are 24 other funds that help augment those services. It is expected that in 2026, these funds will generate approximately \$70.94 million in anticipated revenue as outlined in the following graph. In accordance with County practices, the anticipated revenue amounts were conservatively estimated based upon historical trends.

TOTAL REVENUE FOR NON-GENERAL FUND FUNDS:

\$70.94 M



Unlike the General Fund, these funds are either restricted by law in how they can be utilized or were originally designated by Council for a specific purpose. For more details regarding these funds, please turn to page 11 to see a budget summary of all funds or pages 37 - 64 for a detailed report for each fund.

Regarding the change in personnel count, the 2026 tentative budget for non-General Fund funds includes the reduction of three positions within the Health Services Fund and the addition of one Historian within the Library Fund.

For summary purposes, the following table provides a summary of all major Non-General Fund changes as they are aligned to the County's five strategic priorities established during the budget development process:

Major 2026 Budget Changes for Non-General Fund Funds (by County Priorities)

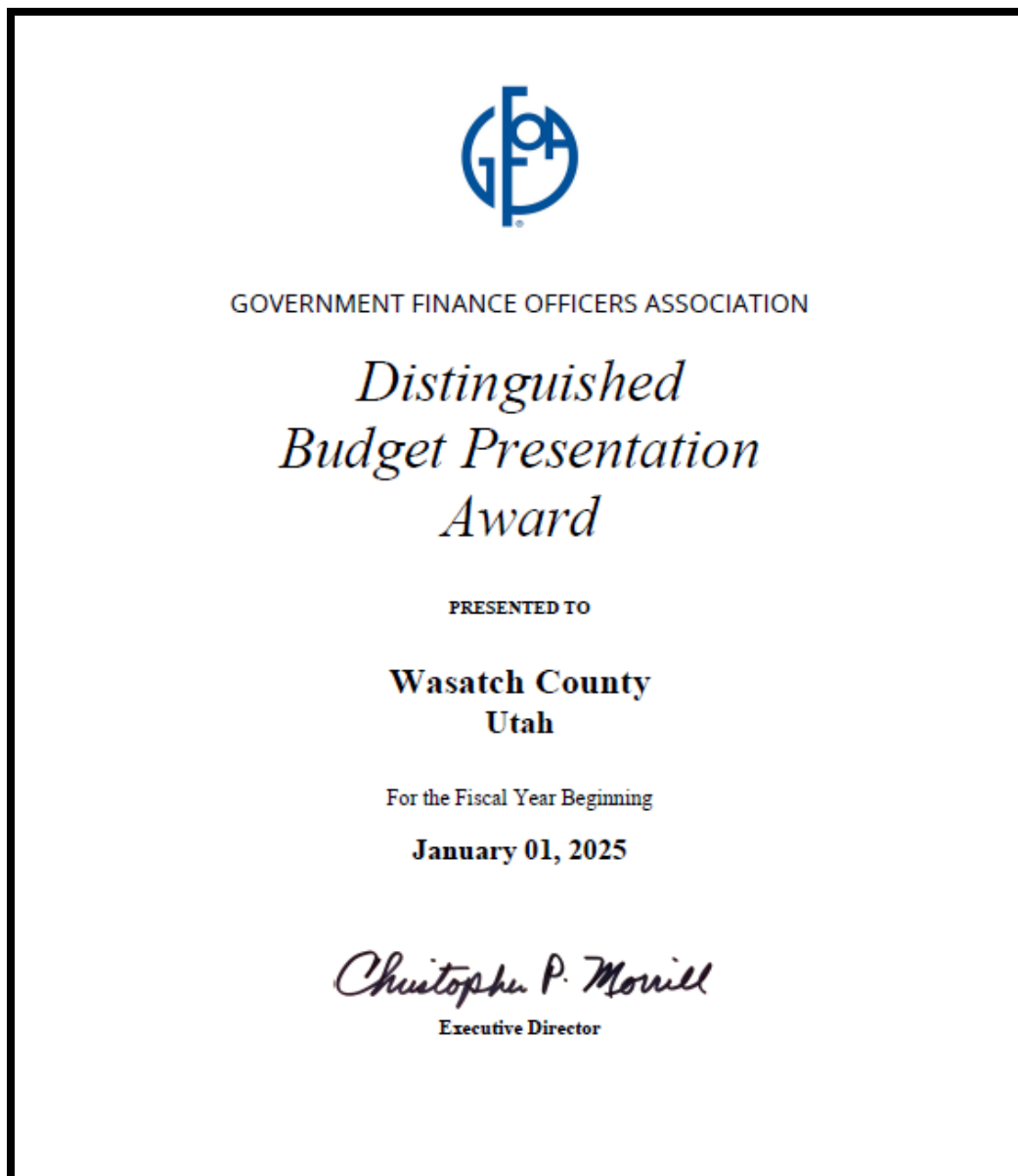
<p>01</p> <p>Remain financially conservative, responsible, and prepared.</p>	<ul style="list-style-type: none"> • Eliminate need to increase Property Taxes through Truth-in-Taxation through the strategic use of non-General Fund funds. • Continue contribution to the Library Maintenance Fund for future needs • Grow Fund Balance Reserves of Non-General-Fund funds for future needs and/or emergencies. • Provides additional funding into Library Maintenance fund for future anticipated facility expenses
<p>02</p> <p>Be a high-performing County with a highly trained workforce.</p>	<ul style="list-style-type: none"> • Provide a 3% across-the-board COLA and 2.5% wage step increase and fully fund the anticipated 10% increase in health care premium costs. • Hold monthly lunch-and-learn events aimed to provide training of topics that improve staff's skillset.
<p>03</p> <p>Prepare for future anticipated growth</p>	<ul style="list-style-type: none"> • Make necessary safety improvements to correction facilities and begin planning for a jail expansion project. • Finish the Timberlake fire access road project. • Continue planning and construction of court expansion and new administration building • Replace up to 15 county-owned vehicles
<p>04</p> <p>Provide balanced service levels that improve quality of life</p>	<ul style="list-style-type: none"> • Redirect anticipated revenue from the Transportation Fund to fund the General Fund public safety initiatives and road maintenance projects • Fund the final year of the "Fabric Parcel Project" to improve community mapping services • Fund a part-time emergency coordinator position intended to help community prepare for potential emergencies. • Help Park & Recreation District fund the replacement of night lights within county parks
<p>05</p> <p>Maintain rural character and preserve open space</p>	<ul style="list-style-type: none"> • Provide funding for Wasatch county sponsored TAP projects (as determined by TAP Board and County Council) • Redirect portion of TAP funds to trail specific projects • Hire County Historian position with direction to help preserve local history. • Work with the Open Land Board to review future open space projects • Purchase land next to the County Event Center.

2025 GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Wasatch County, Utah for its annual budget for the fiscal year beginning January 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year. **We expect that once completed, the 2026 Adopted Budget will conform to program requirements, and we will submit it to the GFOA to determine its eligibility for another year.**



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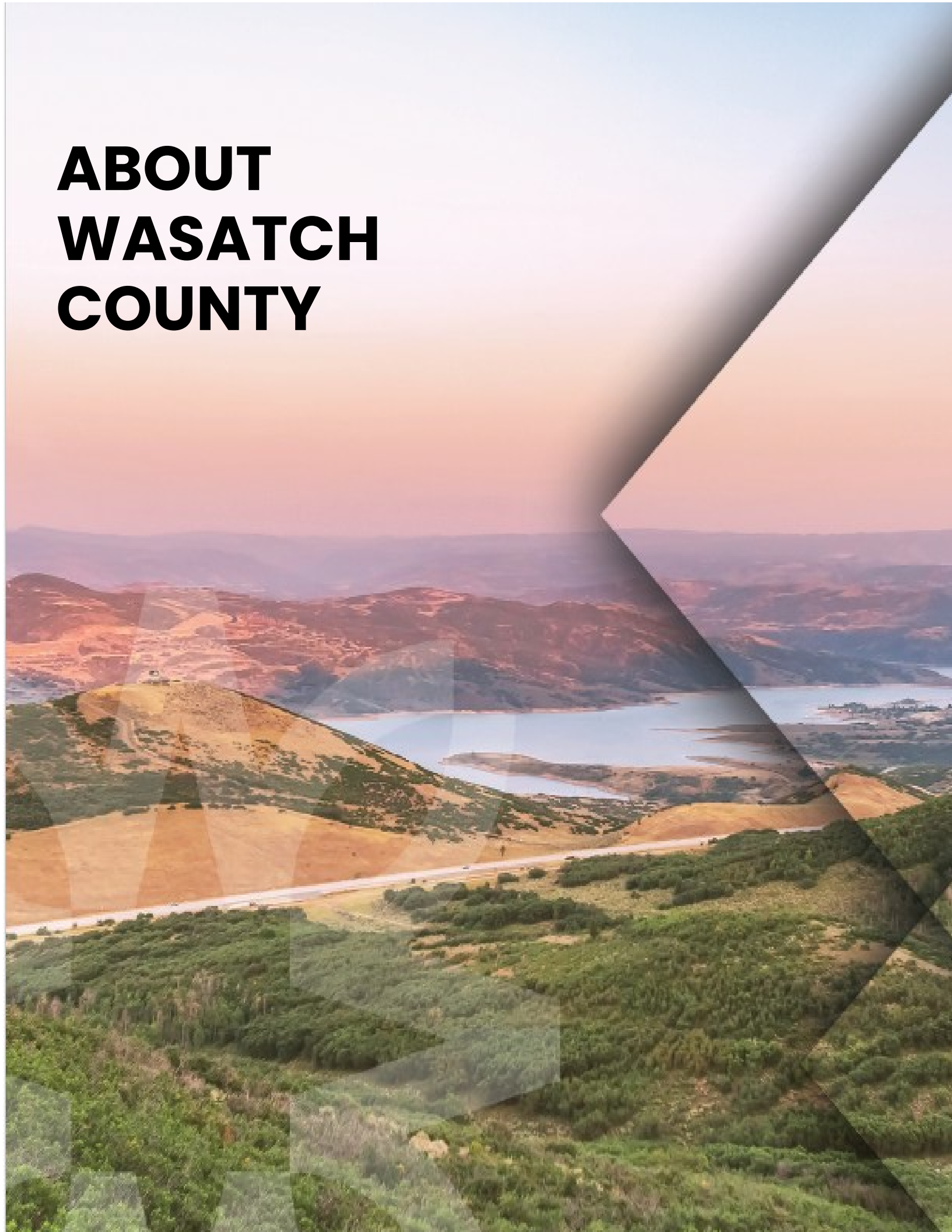
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ABOUT WASATCH COUNTY



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HISTORY OF WASATCH COUNTY

Wasatch County is in the north central region of the state of Utah, east of the Wasatch Mountains and Utah County. The name Wasatch is a Ute word meaning “Valley in the Mountain” or “low place” and pays tribute to the Timpanogos Utes who spent their summers hunting in this beautiful valley and is home to the following cities: Heber City, Midway, Charleston, Wallburg, Daniel, Hideout, Independence, and Interlaken.

In the early 1850s, the Wasatch area was used by sheep and cattle herders who would bring their livestock up from the Provo area in the summer to allow their animals to graze. However, in 1859, Utah pioneer parties, consisting primarily of Latter-Day Saints converts from Great Britain, came to permanently settle and farm in the area.

In 1862, Wasatch County was officially established as a Utah County with London Springs serving as the county seat. That same year, the town of London Springs, which was originally named to help remind the many English pioneers where they came from, was renamed to Heber City to honor Heber C. Kimball, an LDS apostle and prolific missionary to many of the local residents.

From the late 1800s to 2000, Wasatch County saw a slow and steady growth of people who came to the area to farm or work within the Park City Silver mines. Although primarily a farming community, Wasatch County did see the growth of local commerce aimed to make life easier for the local community. For example, in 1899, the Rio Grande Western Railroad completed the Heber Valley Railroad (also recognized as the Heber Creeper) to move sheep from summer grazing pastures to the Provo area for winter grazing or for sale. Other historical buildings that can be seen throughout Wasatch County and point to the county’s rich rural character include: the Heber Exchange Mercantile, Zions Bank, the tabernacle.

While the growth of the region was slow and steady throughout the 1900s, things changed in the early 2000s as individuals recognized the area to be a desirable destination to live, work, and play. This was showcased during the 2002 Utah Winter Olympics as Wasatch County hosted the cross country and biathlon races. In the past 22 years, Wasatch County has grown by over 142% and is now home to more than 37,000 residents. In 2018, Wasatch County was designated by the U.S. Census Bureau as the third-fastest growing county in the United States.

In addition to being a rural and farming community, Wasatch County now stands as a community for many people who commute to work in Salt Lake City or Provo and as a tourist destination. Wasatch County also provides a strong workforce and employment infrastructure that brings many people to work within the county. These factors, coupled with easy access to recreational opportunities and beautiful views of the Heber Valley makes Wasatch County the special place that it is and home to many proud residents.

37,144

2023 Population

1,177

Land Area (in Sq. miles)

13,232

Total Households

\$115,146

Median Household
Income

3.1%

Unemployment Rate

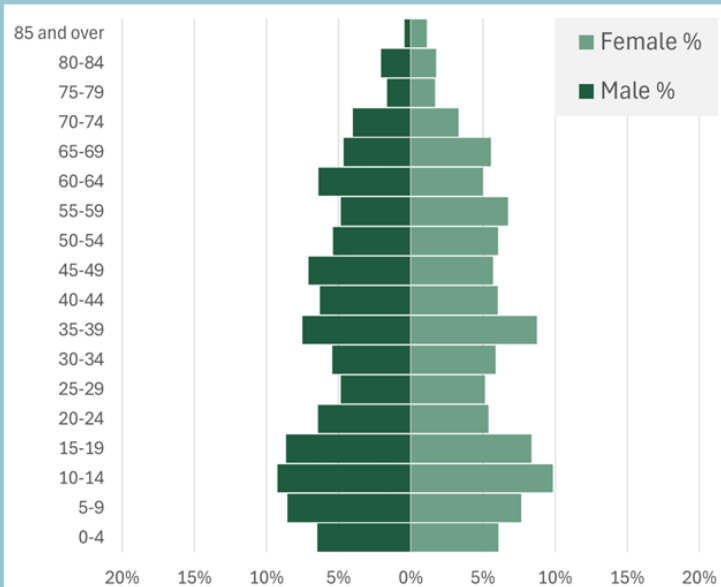
12,380

Total Housing Units

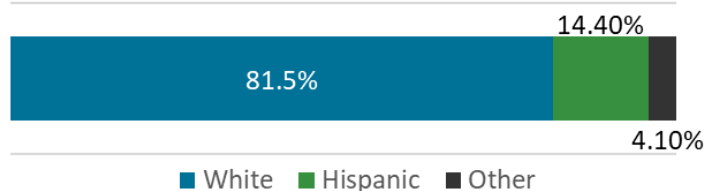
\$956,846

Median Housing Value
(residential homes only)

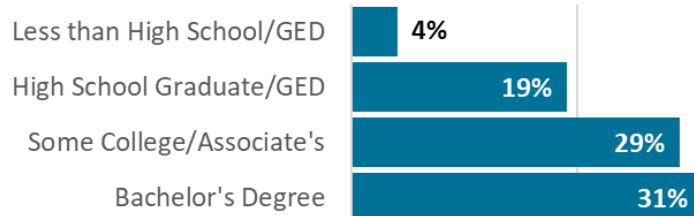
POPULATION BY GENDER/AGE



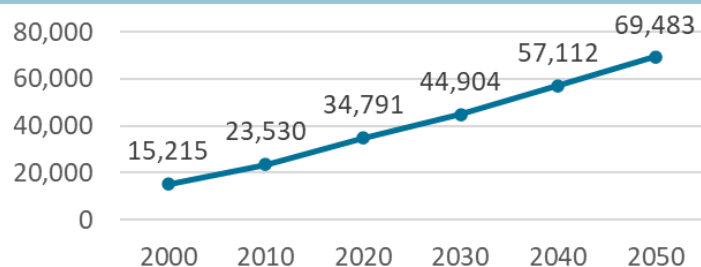
POPULATION BY RACE/ETHNICITY



EDUCATION



POPULATION FORECAST



*Data provided by MAG or County Assessor's Office

WASATCH COUNTY MISSION, VISION, & VALUES

In June of 2025, the County Council met to review and update the County's long-term mission, vision, and value statements to the following:



VALUES



Integrity

We serve the community by exemplifying honesty, transparency, and accountability.



Connection

We foster community by demonstrating genuine kindness, mutual respect, and concern.



Excellence

We work together to build the best community by seeking to improve every day.

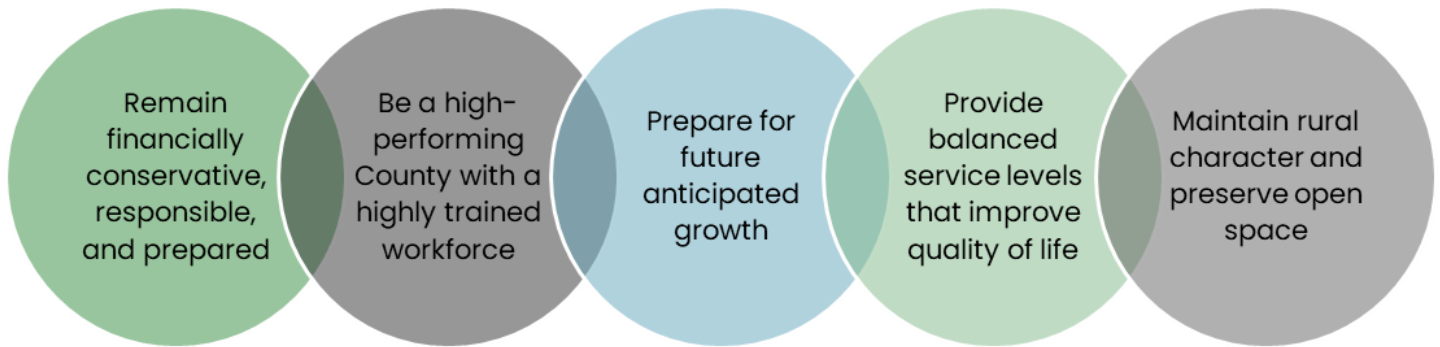


Stewardship

We take responsibility for safeguarding our natural resources and rural heritage for future generations.

WASATCH COUNTY STRATEGIC PRIORITIES

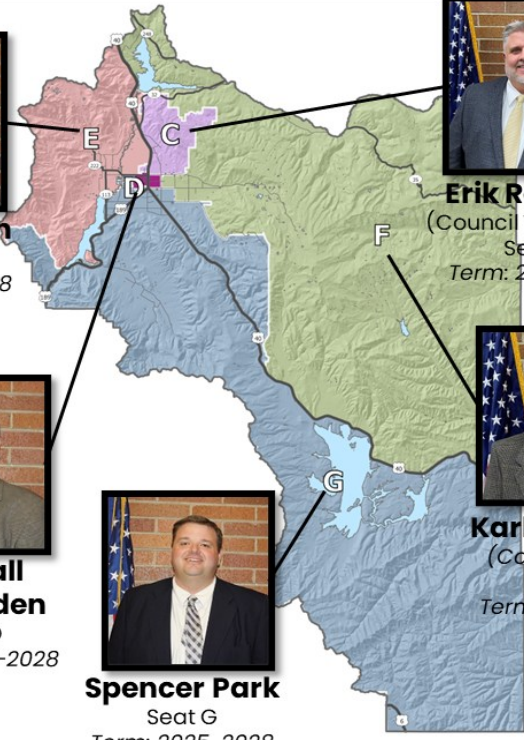
In September 2022, the County Council identified five long-term strategic priorities for Wasatch County to be used by staff when making operational and/or budgetary decisions/recommendations for Wasatch County. In October 2025, the County Council reviewed the strategic priorities as part of the budget development process and made minor changes to reflect the following revised and updated Strategic Budget Priorities:



ELECTED OFFICIALS

The following provides a summary of all elected officials when the 2026 tentative budget was presented.

COUNTY COUNCIL



Mark Nelson
Seat E
Term: 2025-2028

Erik Rowland
(Council Vice-Chair)
Seat C
Term: 2023-2026

Kendall Crittenden
Seat D
Term: 2025-2028

Spencer Park
Seat G
Term: 2025-2028

Karl McMillan
(Council Chair)
Seat F
Term: 2023-2026

At-Large Council Seats

Luke Searle
Seat A
Term: 2023-2026

Colleen Bonner
Seat B
Term: 2025-2028

ADDITIONAL ELECTED OFFICIALS



Bob Adams
County Assessor
Term: 2025-2028



Scott Sweat
County Attorney
Term: 2023-2026



Joey Granger
County Clerk/Auditor
Term: 2023-2026



Amber Gibbs
County Treasurer
Term: 2025-2028



Marcy Murray
County Recorder
Term: 2025-2028



Jared Rigby
County Sheriff
Term: 2023-2026



James Kaiserman
County Surveyor
Term: 2025-2028

Wasatch County Residents





2026 TENTATIVE BUDGET SUMMARY

BETTER BY NATURE

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FY 2026 BUDGET SUMMARY – ALL FUNDS

		BEGINNING BALANCE		ADOPTED REVENUES		TENTATIVE EXPENDITURES		ENDING BALANCE
GENERAL FUND	\$	25,027,328	\$	52,164,554		52,164,554	\$	25,027,328
SPECIAL REVENUE FUNDS								
HEALTH SERVICES (OPERATING DEPT.)	\$	4,613,153		3,857,717		3,857,717		4,613,153
LIBRARY (OPERATING DEPT.)		1,645,444		2,444,977		2,444,977		1,645,444
M.I.D.A. (OPERATING DEPT.)		40,244		1,112,387		952,793		199,838
EMS SALES TAX		-		6,857,692		6,857,692		-
FEDERAL GRANTS FUND		-		-		-		-
JAIL COMMISSARY		22,093		47,000		57,000		12,093 *
LIBRARY MAINTENANCE		369,743		53,500		70,000		353,243
LIQUOR DISTRIBUTION		199,323		78,800		74,400		203,723
RESTAURANT TAX		2,974,582		1,891,124		3,655,392		1,210,314 *
TRAIL, ARTS & PARK (TAP) TAX		754,591		1,395,296		1,385,210		764,677
TRANSIENT ROOM TAX		2,361,287		4,518,013		4,517,073		2,362,226
TRANSPORTATION TAX		904,085		7,474,044		6,961,983		1,416,146 *
911 EMERGENCY SERVICES		2,195,658		411,825		433,000		2,174,483
SUBTOTAL	\$	16,080,204	\$	30,142,373	\$	31,267,236	\$	14,955,342
INTERNAL SERVICES FUND								
I.T. SERVICES (OPERATING DEPT.)	\$	409,371		3,835,860		3,844,747	\$	400,484
COMMUNICATION EQUIPMENT		665,872		219,175		210,429		674,618
COMPUTER REPLACEMENT		765,261		493,973		251,850		1,007,384 *
FLEET MAINTENANCE		423,410		94,200		94,200		423,410
FLEET REPLACEMENT		2,173,648		1,356,733		926,000		2,604,381 *
SUBTOTAL	\$	4,437,562	\$	5,999,941	\$	5,327,226	\$	5,110,277
CAPITAL FUNDS								
B & C ROADS	\$	5,323,026		2,927,100		3,083,872	\$	5,166,254
CIP: GENERAL USE		24,658,737		25,113,000		32,744,024		17,027,713 *
CIP: OPEN SPACE		5,208,583		865,000		-		6,073,583 *
IMPACT FEES		4,294,988		1,881,000		640,046		5,535,942 *
SUBTOTAL	\$	39,485,334	\$	30,786,100	\$	36,467,942	\$	33,803,492
DEBT SERVICE FUNDS								
G.O. DEBT SERVICE BOND	\$	507,919		359,341		317,400	\$	549,860
MUNICIPAL BUILDING AUTHORITY		217,432		3,653,424		3,636,424		234,432
SUBTOTAL	\$	725,352	\$	4,012,765	\$	3,953,824	\$	784,293
ALL FUNDS TOTAL	\$	85,755,780	\$	123,105,733	\$	129,180,782	\$	79,680,732

**These funds are projected to see a change in fund balance in 2026 that will be equal to or greater than 10% in comparison to its estimated 2025 year-end projected fund balance (or FY 2026 beginning balance). Please see individual fund schedules for more details regarding the causes of those changes.*

AUTHORIZED POSITION COUNT

	2024 AUTHORIZED	2025 AUTHORIZED	2026 TENTATIVE	NET CHANGE
GENERAL FUND				
ASSESSOR	14.0	14.0	17.0	3.0 ¹
ATTORNEY'S OFFICE	14.0	15.0	16.0	1.0
BUILDING INSPECTIONS	11.0	11.0	13.0	2.0
CLERK/AUDITOR	6.0	6.0	6.0	-
COUNTY COUNCIL	7.0	7.0	7.0	-
COUNTY MANAGER	5.0	5.0	6.0	1.0
ENGINEERING	4.0	4.0	4.0	-
HUMAN RESOURCES	3.0	3.0	3.0	-
JUSTICE COURT	4.0	4.0	4.0	-
PLANNING & ZONING	7.0	7.0	7.0	-
PUBLIC WORKS	28.0	28.0	30.0	2.0
RECORDER	6.0	6.0	6.0	-
SENIOR CITIZENS	9.0	9.0	9.0	-
SHERIFF'S OFFICE	90.0	92.0	101.0	9.0 ²
SURVEYOR	5.0	5.0	5.0	-
TREASURER	6.0	6.0	6.0	-
GENERAL FUND TOTALS:	219.0	222.0	240.0	18.0
SPECIAL REVENUE FUNDS				
HEALTH SERVICES FUND	27.0	27.0	24.0	(3.0)
LIBRARY FUND	18.0	18.0	19.0	1.0
MIDA FUND	1.0	1.0	1.0	-
TRAILS ARTS AND PARK (TAP) FUND	2.0	-	-	-
INTERNAL SERVICE FUNDS				
IT SERVICE FUND	12.0	13.0	13.0	-
OTHER FUNDS TOTAL:	60.0	59.0	57.0	(2.0)
ALL FUNDS TOTAL:	279.0	281.0	297.0	16.0

¹ Increase in position count for the Assessor's Office is due to converting two full-time positions into five part-time positions.

² The Position Count for the Sheriff's Office does not include the Search and Rescue volunteers who are paid a regular stipend for operational support during emergency situations.

GENERAL FUND'S FUND SCHEDULE

With Department Details

BETTER BY NATURE

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FUND SCHEDULE—GENERAL FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 19,997,992	\$ 20,745,776	\$ 23,417,512	\$ 25,027,328
REVENUES				
TAXES	25,806,075	26,746,450	27,701,537	29,188,450
LICENSES & PERMITS	2,766,957	2,689,726	4,275,367	4,384,300
INTERGOVERNMENTAL	6,482,968	6,560,742	7,024,536	7,122,546
CHARGES FOR SERVICES	4,095,272	4,168,523	6,251,475	6,647,335
FINES & FORFEITURES	548,160	565,000	566,528	600,000
MISCELLANEOUS	2,588,277	1,605,758	1,363,987	1,288,884
TRANSFERS INS	742,009	2,625,129	2,625,129	2,933,039
TOTAL REVENUES	\$ 43,029,718	\$ 44,961,328	\$ 49,808,559	\$ 52,164,554
TOTAL AVAILABLE FUNDS	\$ 63,027,710	\$ 65,707,104	\$ 73,226,071	\$ 77,191,882
DEPARTMENTAL APPROPRIATIONS				
ASSESSOR'S OFFICE	1,745,947	2,110,781	1,738,959	2,145,909
ATTORNEY'S OFFICE	2,276,259	2,525,774	2,556,981	2,844,805
BUILDING INSPECTIONS	1,955,528	2,396,551	3,018,983	3,525,931
CLERK/AUDITOR'S OFFICE	1,430,686	1,629,662	1,679,614	1,758,633
COUNTY COUNCIL	460,319	498,449	477,929	512,085
COUNTY MANAGER	858,692	961,414	922,334	1,124,168
ENGINEERING	1,231,925	1,172,238	1,400,315	1,622,982
GENERAL SERVICES	4,188,271	4,111,751	8,298,078	5,388,611
HUMAN RESOURCES	591,397	625,408	630,605	682,986
JUSTICE COURT	512,807	535,359	518,406	552,494
PLANNING & ZONING	1,053,951	1,282,477	1,148,397	1,330,386
PUBLIC WORKS	5,095,619	6,708,635	6,442,980	8,569,077
RECORDER'S OFFICE	715,209	824,739	744,080	844,008
SENIOR CENTER	830,939	948,875	870,084	977,460
SHERIFF'S OFFICE	15,433,053	17,305,873	16,520,180	18,886,514
SURVEYOR'S OFFICE	501,279	573,950	553,446	631,700
TREASURER'S OFFICE	728,317	749,391	677,370	766,804
TOTAL APPROPRIATIONS	\$ 39,610,198	\$ 44,961,328	\$ 48,198,743	\$ 52,164,554
ENDING BALANCE	\$ 23,417,512	\$ 20,745,776	\$ 25,027,328	\$ 25,027,328

DETAILED EXPENDITURES—GENERAL FUND

DETAILED EXPENDITUES BY CATEGORY

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
PERSONNEL SERVICES	25,690,561	28,626,365	27,193,345	31,214,158
GENERAL & CONTRACTED SERVICES	5,970,284	6,354,279	7,195,025	7,363,686
SUPPLIES & MATERIALS	2,244,245	2,555,977	2,289,913	2,593,620
UTILITIES & UTILITY SERVICES	1,074,299	1,055,327	1,043,755	1,134,267
INTERDEPARTMENTAL SERVICES	3,147,398	3,881,128	3,893,471	4,093,823
CAPITAL OUTLAY	273,412	1,491,500	1,586,481	3,365,000
TRANSFER OUT	1,210,000	996,752	4,996,752	2,400,000
TOTAL CAPITAL OUTLAY:	39,610,198	\$ 44,961,328	\$ 48,198,743	\$ 52,164,554

DETAILED EXPENDITURES FOR PERSONNEL SERVICES

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
PERM. EMPLOYEE (OLD GL)	17,649,685	-	(27,412)	-
SALARIES & WAGES	-	18,254,719	15,665,479	20,022,857
LUMP SUM PAY-OUT	-	115,125	87,850	122,121
OVERTIME WAGES	-	922,095	1,137,914	1,009,600
CELL PHONE STIPEND	-	7,200	9,065	9,840
ON-CALL PAY	-	25,776	38,719	50,218
LANGUAGE SKILL PAY	-	39,288	6,246	39,940
EDUCATION PAY	-	84,578	819	92,043
VEHICLE STIPEND	-	10,800	16,378	19,200
SAR STIPEND	156,861	256,090	189,766	256,090
EQUIPMENT/UNIFORM STIPEND	-	-	2,830	-
SWING SHIFT	-	-	333,154	5,174
GRAVEYARD SHIFT	-	-	1,312,883	60,032
FIRST AID STIPEND	-	-	2,520	-
OTHER WAGE PAYMENTS	-	-	77,774	15,000
EMPLOYEE BENEFITS (OLD GL)	7,805,087	-	42,574	-
URS PAYMENT CONTRIBUTION	-	4,111,862	3,664,561	4,282,489
MEDICAL PLAN	-	2,984,284	2,601,104	3,194,730
EMPLOYEE 401K MATCH	-	388,682	341,619	441,557
FICA & MEDICARE	-	1,478,420	1,400,259	1,642,998
POST RETIREMNT	-	47,549	88,270	98,789
WORKERS COMPENSATION	-	184,696	128,638	144,314
EMPLOYEE RECOGNITION	60,981	60,200	60,200	62,166
TUITION REIMBURSMNT	17,947	30,000	12,135	20,000
UNUSED WAGES (ATTRITION)	-	(375,000)	-	(375,000)
TOTAL PERSONNEL SERVICES:	\$ 25,690,561	\$ 28,626,365	\$ 27,193,345	\$ 31,214,158

DETAILED EXPENDITURES FOR GENERAL & CONTRACTED SERVICES

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
PROF. & TECH. SERVICES	4,944,119	5,059,464	6,018,062	5,834,035
AUDIT SERVICES	43,000	41,000	41,000	41,000
LOBBYIST	64,500	118,000	105,556	118,000
BOARD & COMMISSIONS	4,035	8,200	1,600	8,200
INMATE WAGES & EXPENSES	-	-	56,556	56,556
ADVERTISING & PUBLIC NOTICE	50,446	65,500	16,844	74,600
TRAVEL/TRAINING	256,660	466,470	331,094	497,220
MILEAGE REIMBURSEMENT	1,514	1,500	1,070	1,500
VEHICLE REPAIR & MAINT.	-	-	-	-
OPERATING LEASE	27,178	35,125	25,859	35,125
BANK CHARGES	47,601	31,000	31,965	31,000
INSURANCE	484,452	483,520	520,531	621,950
MISCELLANEOUS SERVICES	46,779	44,500	44,889	44,500
TOTAL GENERAL & CONTRACTED SERVICES:	5,970,284	\$ 6,354,279	\$ 7,195,025	\$ 7,363,686

DETAILED EXPENDITURES FOR SUPPLIES & MATERIALS

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
OFFICE EXPENSE & SUPPLIES	167,485	229,575	226,686	237,475
PROGRAM EXPENSE & SUPPLIES	199,598	289,346	286,396	304,346
MOTOR FUEL	163,183	206,000	139,742	204,000
FOOD & ENTERTAINMENT	27,017	43,100	25,283	43,800
CONGREGATE FOOD SERVICES	416,618	415,000	380,839	415,000
BOOKS, PUBLICATIONS, SUBSCRIPTIONS	132,774	202,686	132,782	185,729
CLOTHING & UNIFORMS	63,240	106,000	63,240	109,000
EQUIPMENT SUPPLIES & MAINT.	1,067,320	1,059,270	1,034,946	1,089,270
MISCELLANEOUS SUPPLIES	7,011	5,000	-	5,000
TOTAL SUPPLIES & MATERIALS:	2,244,245	\$ 2,555,977	\$ 2,289,913	\$ 2,593,620

DETAILED EXPENDITURES FOR UTILITIES & UTILITY SERVICES

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
ELECTRICITY	10,418	20,000	20,005	20,000
UTILITIES (OLD GL)	437,921	518,441	437,789	518,441
TOOLS & MINOR EQUIPMENT	141,017	111,450	60,662	152,850
TELECOMMUNICATIONS	115,844	105,461	108,877	108,001
BUILDING & GROUND MAINT.	369,099	299,975	416,423	334,975
DEBT SERVICE PAYMENT	-	-	-	-
UTILITIES & UTILITY SERVICES:	1,074,299	\$ 1,055,327	\$ 1,043,755	\$ 1,134,267

DETAILED EXPENDITURES FOR INTERDEPARTMENTAL SERVICES

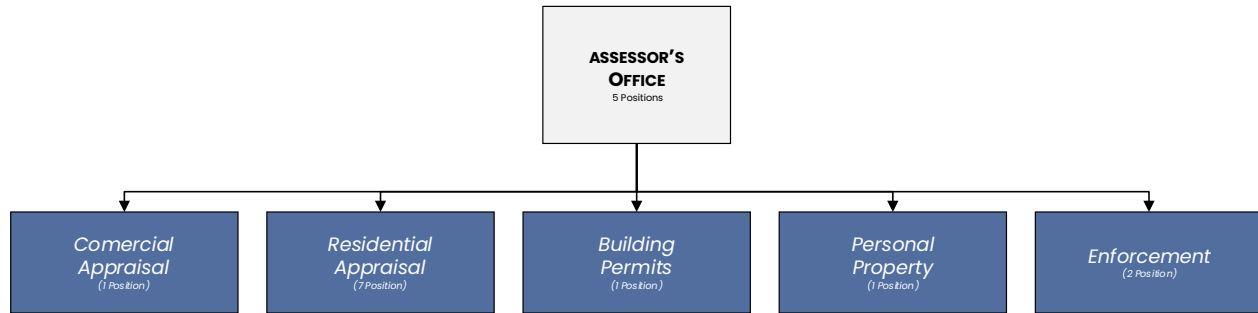
	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
PAYMENT TO THRID PARTIES	-	-	-	20,000
IT SYSTEM MAINTANANCE FEE	497,151	585,644	585,644	594,225
IT SERVICE FEE	1,421,735	1,552,048	1,552,048	1,684,788
COMPUTER REPLACEMENT	298,662	287,863	287,863	292,237
VEHICLE REPLACEMENT FEE	715,570	1,256,733	1,256,733	1,303,733
VEHICLE MAINTENANCE FEE	84,732	81,280	85,592	81,280
RADIO & PAGER FEES	129,547	117,559	125,591	117,559
TOTAL INTERDEPARTMENTAL SERVICES:	3,147,398	\$ 3,881,128	\$ 3,893,471	\$ 4,093,823

DETAILED EXPENDITURES FOR CAPITAL OUTLAY

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BUILDING & IMPROVEMENTS	12,053	150,000	150,000	30,000
INFRASTRUCTURE	900	9,500	-	1,909,500
MACHINERY & EQUIPMENT	258,750	1,322,000	1,426,481	1,340,000
VEHCILES	-	-	-	55,000
COMPUTERS & EQUIPMENT	-	-	-	20,500
MISCELLANEOUS (OLD GL)	1,709	10,000	10,000	10,000
TOTAL CAPITAL OUTLAY:	273,412	\$ 1,491,500	\$ 1,586,481	\$ 3,365,000

DETAILED EXPENDITURES FOR TRANSFER OUT

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
TRANSFER TO TRANSPORTATION FUND	10,000	-	-	-
TRANSFER TO CIP GENERAL USE FUND	1,200,000	-	4,000,000	850,000
TRANSFER TO MBA FUND	-	896,752	896,752	1,550,000
TRANSFER TO INFORMATION SYSTEM FUND	-	100,000	100,000	-
TOTAL TRANSFER OUTS:	1,210,000	\$ 996,752	\$ 4,996,752	\$ 2,400,000



MISSION STATEMENT: To fairly and equitably assess and communicate the current value of all property within Wasatch County through professionalism and efficiency.

VISION STATEMENT: A nationally recognized assessing organization that utilizes best practices to create and communicate fair, accurate, current, and equitable annual tax rolls for Wasatch County.

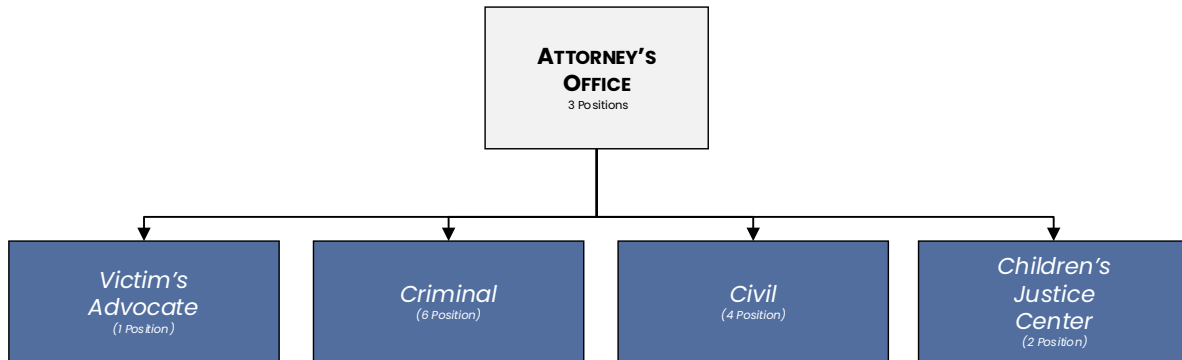
CORE RESPONSIBILITIES: To assess taxable residential/commercial properties; verify greenbelt and primary residency exemptions; communicate/inform community of property valuation and its process; and to provide exemplary customer service to community members.

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	1,357,607	1,735,057	1,417,793	1,781,504
GENERAL & CONTRACTED SERVICES	133,816	36,500	36,142	36,500
SUPPLIES & MATERIALS	57,191	104,307	49,710	83,800
UTILITIES & UTILITY SERVICES	34,236	17,000	14,542	17,000
INTERDEPARTMENTAL CHARGES	163,097	217,917	218,997	227,105
CAPITAL OUTLAY	-	-	1,775	-
TOTAL APPROPRIATIONS	\$ 1,745,947	\$ 2,110,781	\$ 1,738,959	\$ 2,145,909
<i>AUTHORIZED POSITIONS</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>	<i>17.0</i>
<i>FUNDED FTE'S</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>

The major change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Increase in costs relating to IT, fleet, and utilities and/or other small-scale operational budgets adjustments required to align budget to an increase in expected expenditures.
3. Potential wage adjustments to some positions following the results of a requested market comparison study.
4. Restructure in positions that move existing funding from 14 full-time positions to 12 full-time and five part-time positions.



MISSION STATEMENT: To safeguard the county through aggressive yet fair prosecution of those who commit crime within the county. To promote and participate in programs that reduce crime and victimization while striving to work with law abiding citizens of Wasatch County and law enforcement agencies for the improvement of and the achievement of these goals.

VISION STATEMENT: A safe, prosperous, and desirable destination to live, work, and play

CORE RESPONSIBILITIES: Prosecutes felony and misdemeanor cases occurring in Wasatch County; Provide legal advice and assistance to the County; Prosecute delinquency matters for the state of Utah in Juvenile Court; Provide a child-friendly atmosphere when interviewing, recording, and preserving child testimony associated with alleged abuse.

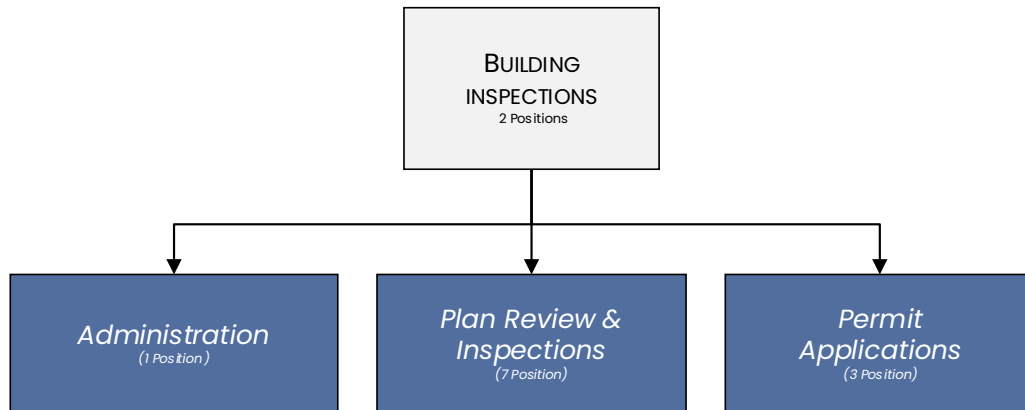
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	2,065,084	2,149,156	2,199,419	131,094
GENERAL & CONTRACTED SERVICES	34,364	73,040	73,085	131,094
SUPPLIES & MATERIALS	47,224	51,300	38,190	51,300
UTILITIES & UTILITY SERVICES	13,991	15,200	9,209	15,200
INTERDEPARTMENTAL CHARGES	115,597	117,078	117,078	138,824
CAPITAL OUTLAY	-	120,000	120,000	7,500
TOTAL APPROPRIATIONS	\$ 2,276,259	\$ 2,525,774	\$ 2,556,981	\$ 475,012
<i>AUTHORIZED POSITIONS</i>	<i>14.0</i>	<i>14.0</i>	<i>15.0</i>	<i>16.0</i>
<i>FUNDED FTE'S</i>	<i>13.7</i>	<i>13.7</i>	<i>14.7</i>	<i>15.7</i>

The major change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Fully fund a full-time position added in 2025 to manage County's GRAMA Request process and 1 new full-time civil attorney to improve response times for required legal service requests.
3. Increase in costs relating to IT, fleet, and utilities and/or other small-scale operational budgets adjustments required to align budget to an increase in expected expenditures.
4. Removal of one-time project funding budgeted in 2025.

BUILDING INSPECTIONS DEPARTMENT



MISSION STATEMENT: To protect and enhance the quality of life for Wasatch County residents through the professional, fair, and consistent enforcement of the Utah State adopted building codes from knowable, friendly, and helpful staff.

VISION STATEMENT: A community where residents and visitors have complete confidence that all buildings they enter are built to adopted codes and are safe for occupancy.

CORE RESPONSIBILITIES: Reviews and approves building plans; Issues permits for residential and commercial construction; performs building, plumbing, mechanical, electrical, and sign inspections.

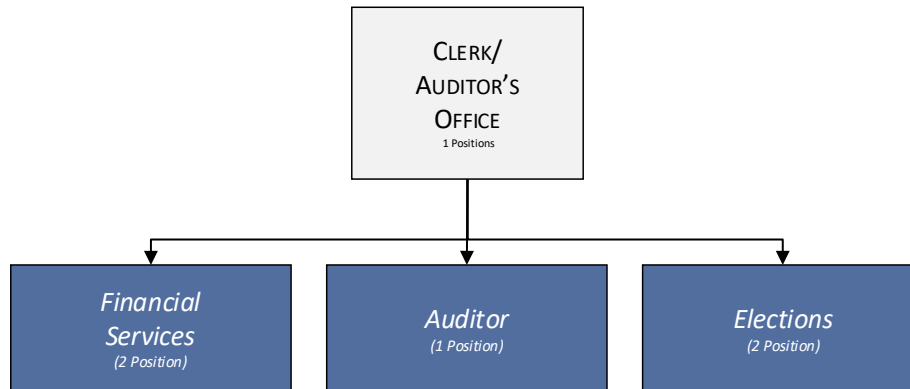
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	1,349,208	1,618,261	1,507,806	1,964,346
GENERAL & CONTRACTED SERVICES	316,826	530,500	1,285,908	1,233,500
SUPPLIES & MATERIALS	33,979	44,320	24,367	45,320
UTILITIES & UTILITY SERVICES	20,872	22,000	19,433	22,000
INTERDEPARTMENTAL CHARGES	234,642	181,470	181,470	197,765
CAPITAL OUTLAY	-	-	-	63,000
TOTAL APPROPRIATIONS	\$ 1,955,528	\$ 2,396,551	\$ 3,018,983	\$ 3,525,931
<i>AUTHORIZED POSITIONS</i>	<i>11.0</i>	<i>11.0</i>	<i>11.0</i>	<i>13.0</i>
<i>FUNDED FTE'S</i>	<i>11.0</i>	<i>11.0</i>	<i>11.0</i>	<i>13.0</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Addition of one Building Inspector position and one Building Technician position to respond timely to the growing number of building inspection requests.
3. Increase in contractual services that help department quickly respond to large one-time building projects anticipated in 2026.
4. Increase in costs relating to IT, fleet, and utilities and/or other small-scale operational budgets adjustments required to align budget to an increase in expected expenditures.

COUNTY CLERK & AUDITOR'S OFFICE



MISSION STATEMENT: To provide transparent, secure, and professional services to Wasatch County departments and community.

VISION STATEMENT: To be the subject-matter expert regarding the duties of the Clerks/Auditor's Office while making the county more transparent in the use of the funds it receives.

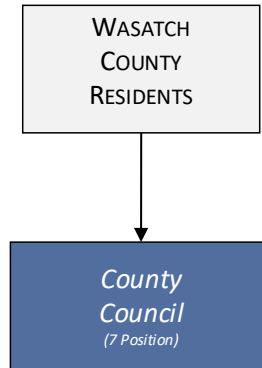
CORE RESPONSIBILITIES: To prepare, administer, process, and maintain all county-wide elections; issue marriage licenses and process passports; publishes agendas; administer financial functions of the county (including county-wide budget); maintain records of all financial transactions; conduct reviews and internal audits; assist with the management of the property tax system.

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	758,808	806,861	826,332	846,653
GENERAL & CONTRACTED SERVICES	431,054	500,820	485,815	581,957
SUPPLIES & MATERIALS	98,044	159,479	201,691	160,479
UTILITIES & UTILITY SERVICES	8,771	12,500	5,000	12,500
INTERDEPARTMENTAL CHARGES	126,269	150,002	150,002	157,044
CAPITAL OUTLAY	7,739	-	10,775	-
TOTAL APPROPRIATIONS	\$ 1,430,686	\$ 1,629,662	\$ 1,679,614	\$ 1,758,633
<i>AUTHORIZED POSITIONS</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Increase in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.
3. Increase in the contractual services budget to fund third-party financial and/or performance audits as needed during the year.



MISSION STATEMENT: To address public needs, deliver quality services, and provide responsible decisions that positively impact county growth while preserving the area's highly valued rural and agricultural character.

VISION STATEMENT: Creation of a desirable destination to live, work, and play, and to protect the heritage and rural character of our community.

CORE RESPONSIBILITIES: Serves as the legislative body for Wasatch County and is responsible for the establishment and approval of all ordinances, resolutions, budgets, and the county code; Provides general policy direction for Wasatch County offices and departments.

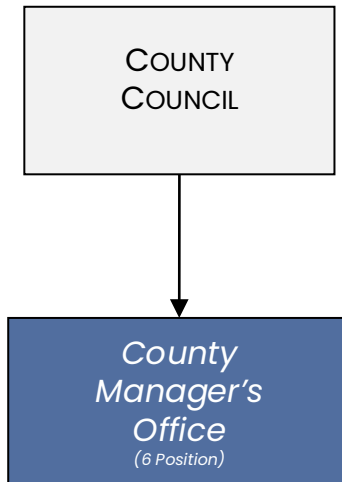
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	319,903	335,682	322,373	336,363
GENERAL & CONTRACTED SERVICES	77,410	87,200	83,676	87,200
SUPPLIES & MATERIALS	5,732	11,100	10,253	11,100
UTILITIES & UTILITY SERVICES	2,695	7,200	4,360	7,200
INTERDEPARTMENTAL CHARGES	54,578	57,266	57,266	70,221
TOTAL APPROPRIATIONS	\$ 460,319	\$ 498,449	\$ 477,929	\$ 512,085
<i>AUTHORIZED POSITIONS</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>
<i>FUNDED FTE'S</i>	<i>3.5</i>	<i>3.5</i>	<i>3.5</i>	<i>3.5</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026).
2. Increase in costs relating to IT related services.

COUNTY MANAGER'S OFFICE



MISSION STATEMENT: To deliver excellent public service that improves the quality of life for employees, residents, and visitors of Wasatch County.

VISION STATEMENT: A high-performing county with a highly trained workforce prepared to provide needed community services that enhance the quality of life of all.

CORE RESPONSIBILITIES: Serves as the chief executive office and is responsible for all executive and administrative functions and duties of Wasatch County; Provides direct oversight over all county departments and executive assistance to all county offices; Works with the County Council to improve operational efficiencies and improved service delivery for all customers.

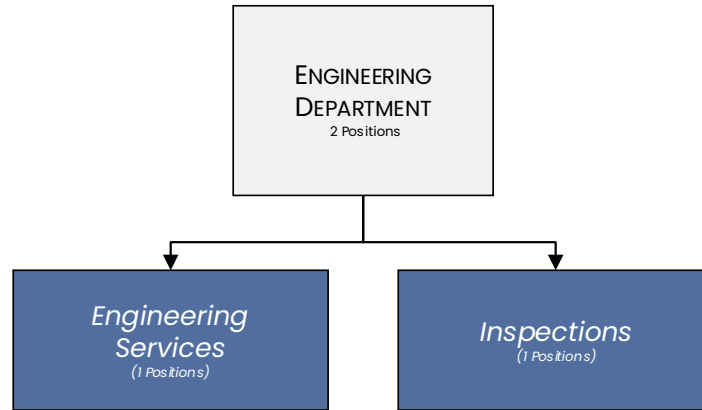
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	757,433	822,710	833,878	969,333
GENERAL & CONTRACTED SERVICES	21,082	58,900	24,164	58,900
SUPPLIES & MATERIALS	17,720	29,375	15,007	31,375
UTILITIES & UTILITY SERVICES	6,675	2,200	1,055	2,200
INTERDEPARTMENTAL CHARGES	55,782	48,229	48,229	62,360
TOTAL APPROPRIATIONS	\$ 858,692	\$ 961,414	\$ 922,334	\$ 1,124,168
<i>AUTHORIZED POSITIONS</i>	<i>4.0</i>	<i>5.0</i>	<i>5.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>3.3</i>	<i>4.3</i>	<i>4.3</i>	<i>4.6</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Increase in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.
3. Adding one summer internship for increased marketing and community engagement events.

ENGINEERING DEPARTMENT



MISSION STATEMENT: To provide quality engineering, services that enhance the safety and environment of the community through professionalism, excellent customer service, prompt and responsive communication, and effective management.

VISION STATEMENT: Providing prompt, and effective engineering services to the community that meets the demands of the general public.

CORE RESPONSIBILITIES: Establishing uniform design and construction standards within Wasatch County that create a basis for inspecting local construction projects. Provide a review of all construction plans to ensure those plans meet the acceptable county standards.

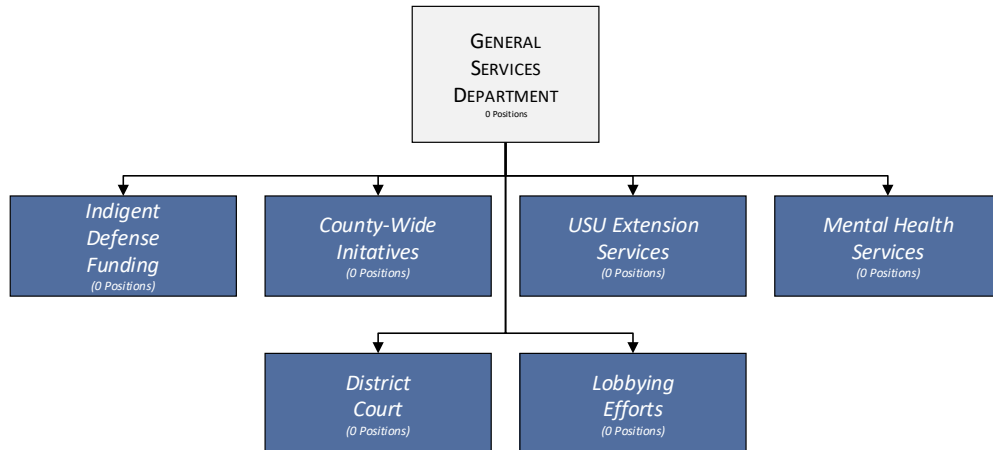
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	258,432	652,667	444,690	639,621
GENERAL & CONTRACTED SERVICES	886,460	457,750	887,464	857,750
SUPPLIES & MATERIALS	6,774	6,100	18,405	18,100
UTILITIES & UTILITY SERVICES	35,289	10,500	4,535	10,500
INTERDEPARTMENTAL CHARGES	-	45,221	45,221	47,011
CAPITAL OUTLAY	44,970	-	-	50,000
TOTAL APPROPRIATIONS	\$ 1,231,925	\$ 1,172,238	\$ 1,400,315	\$ 1,622,982
<i>AUTHORIZED POSITIONS</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>
<i>FUNDED FTE'S</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Increase in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.
3. Addition of one new vehicle to meet scheduling demand associated with field inspections.
4. Increase in contractual services to help department quickly respond to various service requests anticipated in 2026.

GENERAL SERVICES DEPARTMENT



MISSION STATEMENT: To provide resources and services to Wasatch County community that are needed and valued, but do not directly align with the mission and/or responsibilities of a particular department.

VISION STATEMENT: Ensuring that Wasatch County is recognized as a desirable destination and that all essential community services are provided.

CORE RESPONSIBILITIES: Provide funding resources for county-wide initiatives and services such as: Staff training and supplemental support, USU Extension; Indigent Defense, mental health services and District Court support, and lobbying efforts.

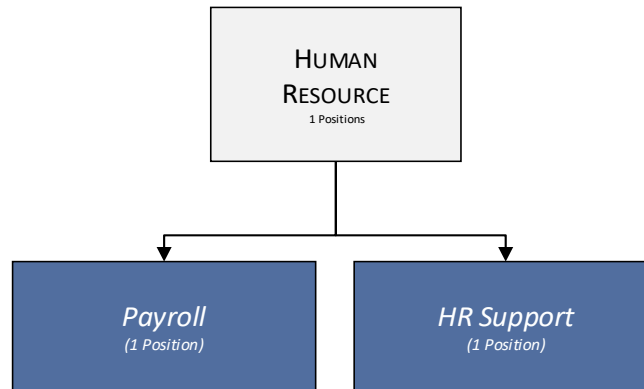
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	34,650	(187,200)	37,125	(177,200)
GENERAL & CONTRACTED SERVICES	2,875,762	3,225,214	3,187,656	3,065,937
SUPPLIES & MATERIALS	19,160	27,100	27,011	27,100
UTILITIES & UTILITY SERVICES	3,222	1,700	1,349	1,700
INTERDEPARTMENTAL CHARGES	45,477	48,185	48,185	71,073
TRANSFERS OUT	1,210,000	996,752	4,996,752	2,400,000
TOTAL APPROPRIATIONS	\$ 4,188,271	\$ 4,111,751	\$ 8,298,078	\$ 5,388,611

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in costs for goods/services.
2. Removal of one-time funding allocated in the 2025 adopted budget
3. Increase in transfer-outs to help fund: construction of new administration facility and the anticipated revenue bond payments.
4. Partially fund a recently created grant position operating within Heber Valley Tourism and Economic Development (HVTED). This position is jointly funded by Heber City and Midway City.

HUMAN RESOURCE DEPARTMENT



MISSION STATEMENT: To provide a comprehensive and high-quality human resource program through mutual trust, respect, and expertise that protects the county while serving the needs of past, present, and future employees.

VISION STATEMENT: An organization that provides the highest quality of service to all who require assistance (to include prospective, current, and past employees). An organization that understands and has incorporated nationally recognized best practices to protect Wasatch County while retaining, recruiting, and maintaining a highly efficient and productive workforce largely through individualized attention.

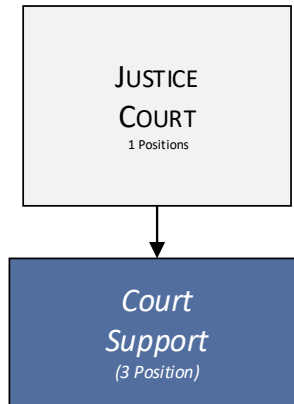
CORE RESPONSIBILITIES: To post and recruit county-wide vacant employment opportunities; To create, maintain, and communicate fair, compliant, and consistent hiring policies county-wide; To administer employee benefits (to include payroll processing); To provide/oversee personnel-related training opportunities; To assist county employees with personnel related issues, concerns, and/or questions; To partner with departments for the strategic management of personnel.

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	544,286	561,290	568,797	579,692
GENERAL & CONTRACTED SERVICES	4,478	16,955	17,382	52,955
SUPPLIES & MATERIALS	6,885	8,050	5,897	9,600
UTILITIES & UTILITY SERVICES	902	1,500	916	1,600
INTERDEPARTMENTAL CHARGES	34,845	37,613	37,613	39,139
TOTAL APPROPRIATIONS	\$ 591,397	\$ 625,408	\$ 630,605	\$ 682,986
<i>AUTHORIZED POSITIONS</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>
<i>FUNDED FTE'S</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Increase in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.
3. Adding recurring contractual funding to conduct wage studies when requested and/or determined necessary and to revise/streamline the county's current onboarding and hiring process.



MISSION STATEMENT: To sit in judgment of criminal and small claims proceedings, to resolve legal issues, and to ensure justice; thereby improving the quality of life in the community.

VISION STATEMENT: Fair and just prosecution that improves the quality of life in Wasatch County.

CORE RESPONSIBILITIES: Handles all Class B, Class C, and Infraction violations that occur in Wasatch County. Handles small claim cases that occur in or if the defendant resides in the county limits.

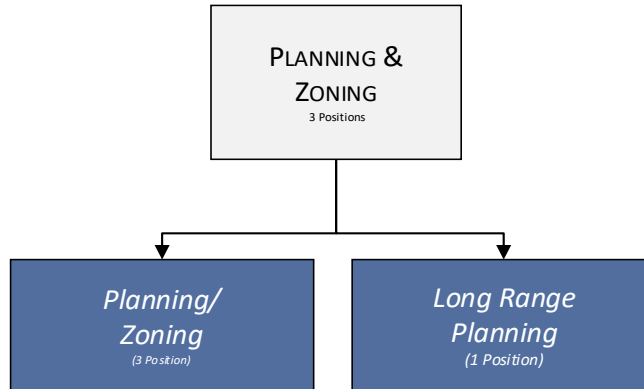
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	411,216	435,374	425,844	449,152
GENERAL & CONTRACTED SERVICES	28,446	15,500	11,449	15,500
SUPPLIES & MATERIALS	7,111	7,500	6,187	7,500
UTILITIES & UTILITY SERVICES	3,772	3,200	1,141	3,200
INTERDEPARTMENTAL CHARGES	62,261	73,786	73,785	77,142
TOTAL APPROPRIATIONS	\$ 512,807	\$ 535,359	\$ 518,406	\$ 552,494
<i>AUTHORIZED POSITIONS</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>
<i>FUNDED FTE'S</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>

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2. Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.

PLANNING & ZONING DEPARTMENT



MISSION STATEMENT: To carefully and collaboratively guide current and future growth and development by providing professional planning services in a manner that exemplifies integrity, transparency, and thoughtful implementation of established policies.

VISION STATEMENT: The creation, through the implementation and enforcement of effective land-use regulation, of a unique sense of place and positive community that has protected its heritage, rural character, and natural beauty.

CORE RESPONSIBILITIES: To review and process development related applications and/or permits; Issue building permits; Prepare and analyze projects to be presented to various decision makers; Assist local residents and developers who have land-use related questions/concerns. Manage and enforce local land-use related codes;

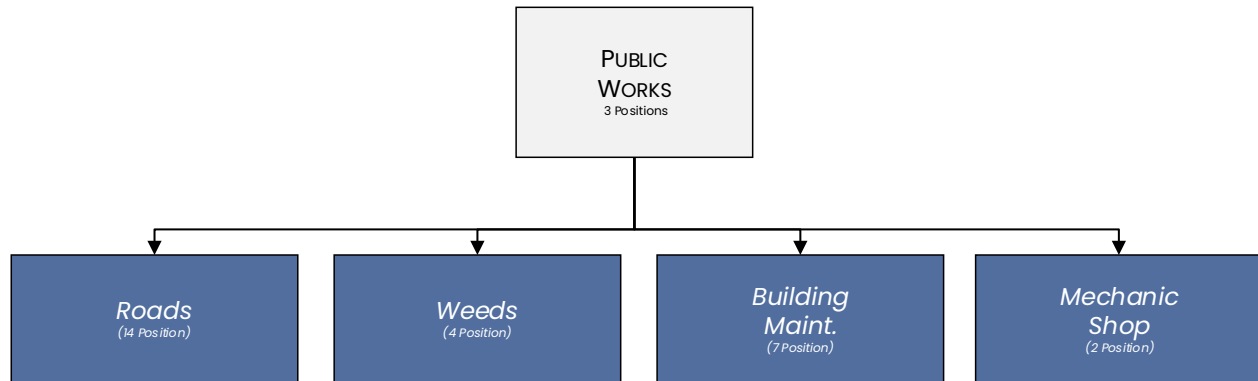
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	921,592	1,026,354	1,025,864	1,069,793
GENERAL & CONTRACTED SERVICES	52,073	134,100	12,084	134,100
SUPPLIES & MATERIALS	5,110	12,100	4,963	12,100
UTILITIES & UTILITY SERVICES	6,594	5,950	1,514	5,950
INTERDEPARTMENTAL CHARGES	68,582	103,973	103,973	108,443
TOTAL APPROPRIATIONS	\$ 1,053,951	\$ 1,282,477	\$ 1,148,397	\$ 1,330,386
<i>AUTHORIZED POSITIONS</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>
<i>FUNDED FTE'S</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Increase in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.

PUBLIC WORKS DEPARTMENT



MISSION STATEMENT: To keep county roads and facilities in top quality condition while providing timely and appreciated departmental services (such as noxious weed control and snowplow services) to our beautiful county through innovative service delivery methods.

VISION STATEMENT: A noticeably improved community through the decisions made by an appreciated and respected department that takes pride in the work they do and in the community.

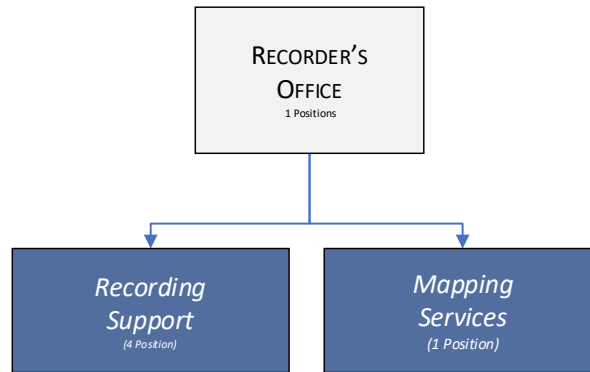
CORE RESPONSIBILITIES: To maintain the County's roadways and signage system; Provide maintenance and repair services to county-owned buildings; Provide snow removal services during winter months and noxious weed control services during spring/summer months; Provide flood control services when needed.

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	3,162,979	3,463,687	3,364,403	3,726,203
GENERAL & CONTRACTED SERVICES	175,337	483,950	247,813	45,200
SUPPLIES & MATERIALS	709,111	741,146	736,750	753,446
UTILITIES & UTILITY SERVICES	651,161	619,608	670,622	655,448
INTERDEPARTMENTAL CHARGES	301,692	440,245	440,893	446,780
CAPITAL OUTLAY	95,339	960,000	982,500	2,942,000
TOTAL APPROPRIATIONS	\$ 5,095,619	\$ 6,708,635	\$ 6,442,980	\$ 8,569,077
<i>AUTHORIZED POSITIONS</i>	<i>28.0</i>	<i>28.0</i>	<i>28.0</i>	<i>30.0</i>
<i>FUNDED FTE'S</i>	<i>28.0</i>	<i>28.0</i>	<i>28.0</i>	<i>30.0</i>

The change from the 2025 Adopted Budget to the 2026 Tentative Budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Increase in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.
3. Adding one full-time position to assist with road repair/maintenance projects and one full-time facilities maintenance position to help support the new courthouse facility.
4. Increased funding to support increased service to Memorial Hill.
5. Removal of funding associated with the completion of various one-time projects.



MISSION STATEMENT: To provide the residents of Wasatch County protection, preservation, and presentation of the official records of Wasatch County administered by this office in accordance with statutory requirements in the most efficient, professional, and cost-effective manner.

VISION STATEMENT: A well-run and cross-trained organization providing community members easy access to up-to-date and accurate ownership land records and customer-friendly services associated with updating records.

CORE RESPONSIBILITIES: Records documents pertaining to real estate property and maintains cross-reference indexes to these records; Also maintains a set of maps which show the current ownership of every tract of land in the county.

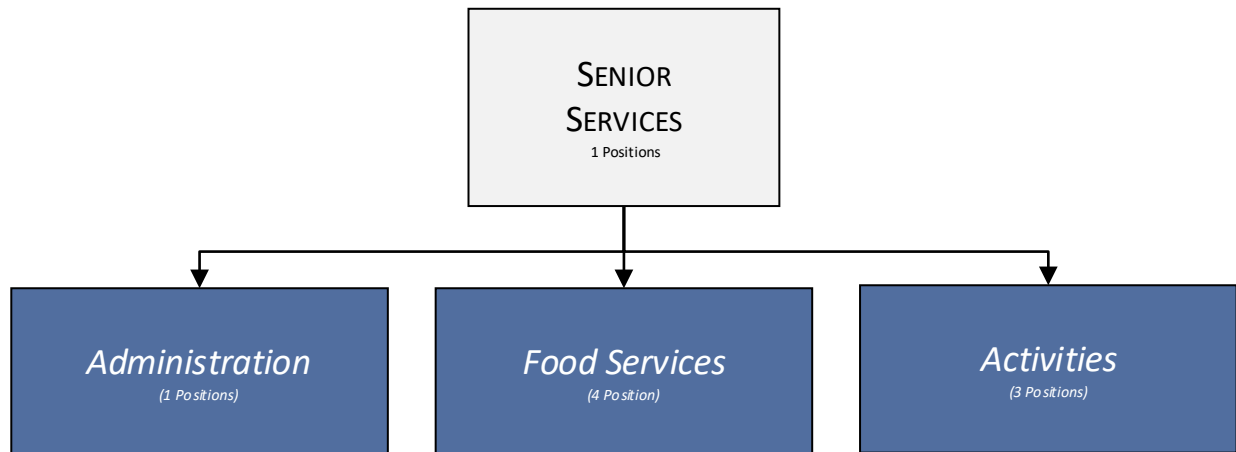
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
PERSONNEL EXPENSES	555,553	646,879	568,806	667,265
GENERAL & CONTRACTED SERVICES	11,972	14,700	15,118	14,700
SUPPLIES & MATERIALS	2,783	7,450	6,212	7,450
UTILITIES & UTILITY SERVICES	3,993	6,250	4,484	6,250
INTERDEPARTMENTAL CHARGES	140,907	149,460	149,460	148,343
TOTAL APPROPRIATIONS	\$ 715,209	\$ 824,739	\$ 744,080	\$ 844,008
<i>AUTHORIZED POSITIONS</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>

The change from the 2025 Adopted Budget to the 2026 Tentative Budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Change in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.

SENIOR CENTER DEPARTMENT



MISSION STATEMENT: To bring the seniors of Wasatch County, from every walk of life, together to share talents, provide opportunities for new, educational and exciting experiences. Provide opportunities to serve each other and the community.

VISION STATEMENT: A friendly and welcoming community that enhances and supports the lives of Wasatch County senior citizens.

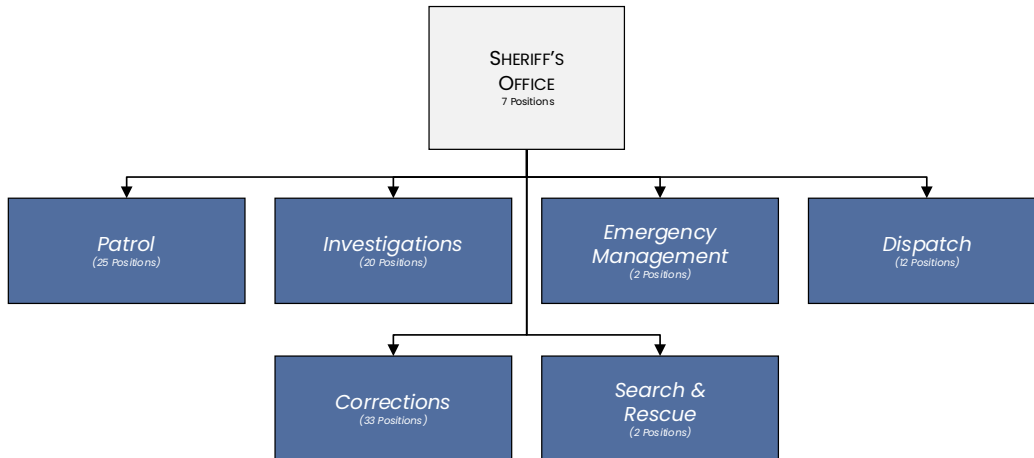
CORE RESPONSIBILITIES: Provides Meals on Wheels services for qualified homebound seniors and congregate meals at the Senior Center every Tuesday and Thursday; Provide a wide variety of desired activities for senior members of the community and to provide opportunities for seniors to attend various special cultural events.

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	558,490	651,225	575,953	677,647
GENERAL & CONTRACTED SERVICES	45,778	47,300	47,237	47,300
SUPPLIES & MATERIALS	123,116	129,500	126,119	129,500
UTILITIES & UTILITY SERVICES	30,493	34,902	33,732	34,902
INTERDEPARTMENTAL CHARGES	72,196	85,948	87,043	88,111
CAPITAL OUTLAY	866	-	-	-
TOTAL APPROPRIATIONS	\$ 830,939	\$ 948,875	\$ 870,084	\$ 977,460
<i>AUTHORIZED POSITIONS</i>	<i>8.0</i>	<i>9.0</i>	<i>9.0</i>	<i>9.0</i>
<i>FUNDED FTE'S</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>7.5</i>

The change from the 2025 Adopted Budget to the 2026 Tentative Budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Change in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.



MISSION STATEMENT: In partnership with the community, we will proactively serve and protect our neighborhoods, schools, and businesses using thorough, innovative, and cost-effective methods to prevent crime, enforce the law, provide the highest level of search and rescue and emergency management services, and care for and rehabilitate those who are incarcerated.

VISION STATEMENT: A safe community where residents and visitors feel confident in their ability to go about their day-to-day activities within Wasatch County.

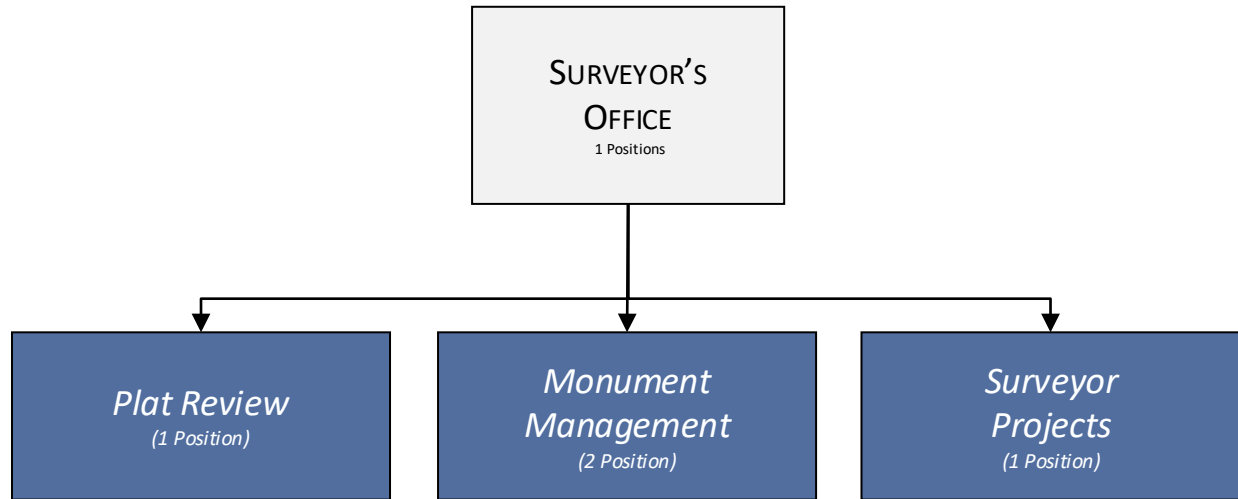
CORE RESPONSIBILITIES: Investigate crimes, serve and protect schools; Maintain safety and security of the jail and courts and inmate population; Assist residents and visitors with search and rescue operations; provide emergency communication services; Provide emergency management services;

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	11,609,644	12,814,229	12,038,847	14,077,213
GENERAL & CONTRACTED SERVICES	838,634	628,250	758,846	933,193
SUPPLIES & MATERIALS	1,085,484	1,204,500	1,008,637	1,226,100
UTILITIES & UTILITY SERVICES	246,629	285,517	261,522	295,517
INTERDEPARTMENTAL CHARGES	1,529,066	1,971,377	1,980,897	2,054,491
CAPITAL OUTLAY	123,597	402,000	471,431	300,000
TOTAL APPROPRIATIONS	\$ 15,433,053	\$ 17,305,873	\$ 16,520,180	\$ 18,886,514
<i>AUTHORIZED POSITIONS</i>	<i>88.0</i>	<i>91.0</i>	<i>92.0</i>	<i>101.0</i>
<i>FUNDED FTE'S</i>	<i>84.8</i>	<i>85.9</i>	<i>86.1</i>	<i>94.6</i>

The change from the 2025 Adopted Budget to the 2026 Tentative Budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Change in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.
3. Funding the addition of nine new positions: One Professional Standards Director, two Dispatchers, two Patrol Deputies, one School Resource Officer, two Courthouse Bailiffs, and one part-time Emergency Coordinator



MISSION STATEMENT: To care for, upkeep, and protect the Public Land Survey System (PLSS) and its monuments. To review and approve any proposed or potential changes to existing property boundaries within Wasatch County. To provide various forms of education to the community regarding current boundary laws as established by law, state statute, court decisions, and case law.

VISION STATEMENT: A county with known, accurate, and clearly defined parcel boundaries.

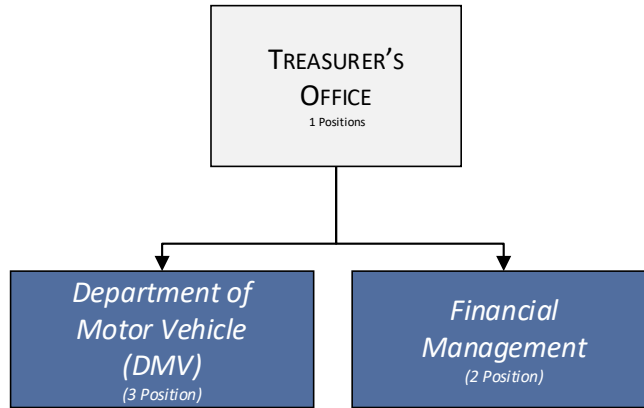
CORE RESPONSIBILITIES: Provide physical protection, replacement, and maintenance for all PLSS monuments, city street centerline monuments, and subdivision monuments; To review all plats and ascertain/verify the correct owners of the plats; To be an active member of the county tax review committee and a resource to both the county and community regarding land use and property boundaries.

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
PERSONNEL EXPENSES	436,322	493,349	477,424	508,689
GENERAL & CONTRACTED SERVICES	9,851	8,500	11,288	22,400
SUPPLIES & MATERIALS	11,525	5,400	2,822	6,100
UTILITIES & UTILITY SERVICES	2,255	4,600	9,312	37,500
INTERDEPARTMENTAL CHARGES	40,427	52,601	52,601	54,511
CAPITAL OUTLAY	900	9,500	-	2,500
TOTAL APPROPRIATIONS	\$ 501,279	\$ 573,950	\$ 553,446	\$ 631,700
<i>AUTHORIZED POSITIONS</i>	<i>4.0</i>	<i>5.0</i>	<i>5.0</i>	<i>5.0</i>
<i>FUNDED FTE'S</i>	<i>4.0</i>	<i>4.3</i>	<i>4.3</i>	<i>4.3</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

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2. Change in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.



MISSION STATEMENT: To provide county-wide oversight and direction regarding the proper collection and expenditure of county funds.

VISION STATEMENT: A governmentally run office full of integrity and remarkable public service. An organization trusted by the community with the management of the funds provided and/or other assigned responsibilities.

CORE RESPONSIBILITIES: Responsible for mailing property tax notices, collecting property tax and depositing all county monies, apportioning collected monies to each entity, investing county monies, and tracking and balancing all bank accounts; Provides effective cash-handling training to all Wasatch County employees; Manage the local DMV office.

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
PERSONNEL EXPENSES	589,354	600,785	557,992	596,994
GENERAL & CONTRACTED SERVICES	26,941	35,100	9,899	45,500
SUPPLIES & MATERIALS	7,295	7,250	7,693	13,250
UTILITIES & UTILITY SERVICES	2,749	5,500	1,030	5,600
INTERDEPARTMENTAL CHARGES	101,978	100,757	100,757	105,460
TOTAL APPROPRIATIONS	\$ 728,317	\$ 749,391	\$ 677,370	\$ 766,804
<i>AUTHORIZED POSITIONS</i>	6.0	6.0	6.0	6.0
<i>FUNDED FTE'S</i>	6.0	6.0	6.0	6.0

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Change in costs relating to IT, fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.

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SPECIAL REVENUE FUND DETAILS

BETTER BY NATURE

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HEALTH SERVICE FUND (OPERATING FUND)

Although the Health Service Department operates separately from Wasatch County, Title 26A of the Utah State Code requires that the Health Department's budget be "appropriated by the local governing authorities of the counties participating in the Local Health department."

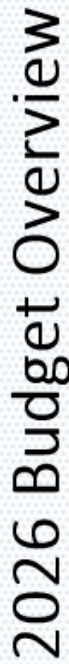
The following budget documents were presented to and approved by the Board of Health in October 2025. These documents and the Health Department's budget are included in the County's 2026 tentative budget document so that it can be approved by the County as required by state law.

DEPARTMENT BUDGET PROCESS OVERVIEW



2026 Budget Process Overview

- Once again a "bottom up" approach
 - Division managers generate a budget for each grant assigned to the division
 - Individual grant budgets are rolled up into a division budget
 - Individual division budgets are rolled up into the 2026 budget.
- An overhead budget is developed independently and IT provides an agreed budget.
 - Overhead and IT are applied independently to each grant budget based on employee hours
- Employee allocations between divisions are derived from individual division needs
 - The resulting total hours are reconciled to the total payroll hours in the proposed payroll roster.
 - Payroll expenses are based on salary and benefit data provided by HR



2026 Health Department Budget

	2026	2025	Y/Y Change
Estimated Local Tax Revenue	\$ 1,079,099	\$ 1,008,504	107.00%
From Water Appropriated	\$ 64,947	\$ -	
From Vehicles Appropriated	\$ 50,000	\$ -	
From Bldg Appropriated	\$ -	\$ -	
Est Amt. from (to) Reserves	\$440	-\$230	
Balance	\$0	\$0	
2026 Projected Revenue	\$ 3,742,330	\$ 4,119,448	90.85%
Overhead/Admin Costs	\$ 423,693	\$ 355,544	119.17%
Overhead/Admin Burden %	13.12%	9.08%	
IT Burden %	10.63%	8.04%	

2026 Budget Overview

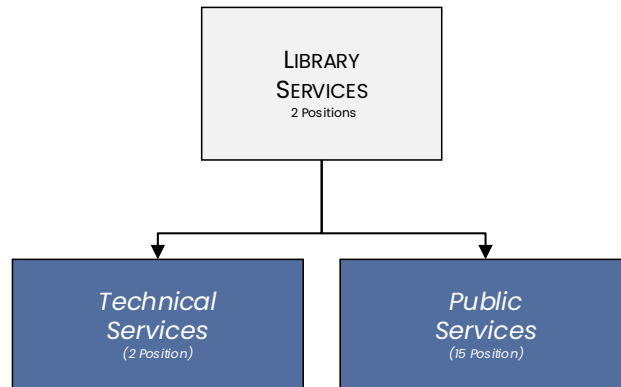
2025 to 2026 Comparisons (\$000)

		2025		2026		Difference		26 % 25	
Shared Exp									
			% TI Exp		% TI Exp				
Overhead	\$	356	9.08%	\$	424	13.12%	\$	68	119.2%
Payroll	\$	2,652	67.74%	\$	2,638	68.38%	\$	(14)	99.5%
IT	\$	291	7.44%	\$	310	10.63%	\$	19	106.5%
Cash In									
Prop X	\$	1,009		\$	1,079		\$	71	107.0%
Contract Rev	\$	1,941		\$	1,346		\$	(594)	69.4%
Passthrough	\$	204		\$	204		\$	-	100.0%
Fees	\$	966		\$	1,113		\$	147	115.2%
From Veh, Reserve	\$	-		\$	50		\$	50	n.m.
From G/W Reserve	\$	-		\$	65		\$	65	n.m.
Total Income	\$	4,119		\$	3,858		\$	(262)	93.6%
Expenses									
EH	\$	773		\$	855		\$	82	110.6%
Nurs	\$	1,278		\$	1,186		\$	(92)	92.8%
HE	\$	498		\$	511		\$	13	102.6%
WIC	\$	357		\$	382		\$	25	107.0%
PREP	\$	312		\$	265		\$	(48)	84.7%
EPI	\$	423		\$	148		\$	(275)	35.0%
Admin	\$	477		\$	461		\$	(17)	96.5%
Vehicle	\$	-		\$	50		\$	50	n.m.
Total	\$	4,119		\$	3,858		\$	(262)	93.7%
Net Cash									
EH	\$	(241)		\$	(302)		\$	(61)	
Nurs	\$	(415)		\$	(548)		\$	(133)	
HE	\$	(42)		\$	(69)		\$	(27)	
WIC	\$	(66)		\$	(80)		\$	(14)	
PREP	\$	(0)		\$	(70)		\$	(69)	
EPI	\$	(0)		\$	(35)		\$	(35)	
Admin	\$	(244)		\$	(41)		\$	203	
Vehicle	\$	-		\$	(50)		\$	(50)	
Total	\$	(1,008)		\$	(1,194)		\$	(186)	
Net Cash In (Out)									
Net Cash In (Out)	\$	0		\$	(0)		\$	0	

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LIBRARY FUND (OPERATING FUND)



MISSION STATEMENT: To enrich the lives of Wasatch County residents by providing resources and experiences that build community, spark the imagination, and support lifelong learning.

VISION STATEMENT: The cornerstone of our community's civic and cultural life. To include and engage all residents in constructive dialogue that elevates the quality of life of all.

CORE RESPONSIBILITIES: Maintain a popular library collection; Provide a comfortable and functional facilities for community meetings or studying needs; Add new points of service provided throughout the county; Provide outreach programs to residents in diverse communities and enjoyable learning activities, events, and resources for all ages that support creative expression.

DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 1,552,451	\$ 1,636,198	\$ 1,656,030	\$ 1,645,444
REVENUES				
TAXES	2,060,690	2,361,847	2,237,677	2,396,577
INTERGOVERNMENTAL	13,805	11,900	54,223	11,900
CHARGES FOR SERVICES	1,926	500	774	500
FINES & FORFEITURES	575	-	1,881	-
MISCELLANEOUS	41,063	36,000	39,429	36,000
TOTAL REVENUES	\$ 2,118,058	\$ 2,410,247	\$ 2,333,985	\$ 2,444,977
TOTAL AVAILABLE FUNDS	\$ 3,670,509	\$ 4,046,445	\$ 3,990,015	\$ 4,090,421
APPROPRIATIONS				
PERSONNEL EXPENSES	1,062,754	1,274,778	1,144,463	1,347,453
GENERAL & CONTRACTED SERVICES	53,445	64,523	61,499	72,247
SUPPLIES & MATERIALS	179,227	234,959	253,735	270,959
UTILITIES & UTILITY SERVICES	116,783	121,268	154,366	121,268
INTERDEPARTMENTAL CHARGES	502,269	530,507	530,507	583,049
TRANSFERS OUT	100,000	150,000	200,000	50,000
TOTAL APPROPRIATIONS	\$ 2,014,478	\$ 2,376,036	\$ 2,344,571	\$ 2,444,977
ENDING BALANCE	\$ 1,656,030	\$ 1,670,409	\$ 1,645,444	\$ 1,645,444
<i>AUTHORIZED POSITIONS</i>	<i>16.0</i>	<i>17.0</i>	<i>18.0</i>	<i>19.0</i>
<i>FUNDED FTE'S</i>	<i>11.3</i>	<i>12.3</i>	<i>12.3</i>	<i>13.6</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Change in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.
3. The addition of 1 FT Historian position added mid-year.
4. Reduction of annual transfer to Library Maintenance Fund to \$50,000 since re-estimate anticipates a larger than budgeted transfer in 2025.

M.I.D.A. FUND (OPERATING FUND)

COUNTY
MANAGER'S
OFFICE

MIDA
(2 Position)

MISSION STATEMENT: To facilitate the continued development and evolution of the MIDA project area to ensure infrastructure needs are addressed, that all parties communicate effectively, and so all aspects of the project area prove beneficial to citizens and visitors to Wasatch County.

VISION STATEMENT: A four-season recreational area that is enjoyed by citizens and visitors and proves to be financially beneficial to the MIDA project and Wasatch County

CORE RESPONSIBILITIES: To meet with Stakeholders in the MIDA project area and provide guidance from the County Council as the project builds out.

DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 252,525	\$ 373,790	\$ 374,530	\$ 40,244
REVENUES				
CHARGES FOR SERVICES	372,247	669,385	707,315	1,107,216
MISCELLANEOUS	8,485	5,171	7,286	5,171
TRANSFERS IN	-	-	-	-
TOTAL REVENUES	\$ 380,732	\$ 674,556	\$ 714,601	\$ 1,112,387
TOTAL AVAILABLE FUNDS	\$ 633,257	\$ 1,048,346	\$ 1,089,131	\$ 1,152,631
APPROPRIATIONS				
PERSONNEL EXPENSES	219,798	123,657	126,361	128,760
GENERAL & CONTRACTED SERVICES	1,727	2,950	3,294	3,800
SUPPLIES & MATERIALS	1,136	2,200	344	1,350
INTERDEPARTMENTAL CHARGES	6,067	22,137	22,137	18,883
TRANSFERS OUT	30,000	896,752	896,752	800,000
TOTAL APPROPRIATIONS	\$ 258,728	\$ 1,047,696	\$ 1,048,887	\$ 952,793
ENDING BALANCE	\$ 374,530	\$ 650	\$ 40,244	\$ 199,838
<i>AUTHORIZED POSITIONS</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>
<i>FUNDED FTE'S</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>	<i>1.0</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increased revenue from collection of MIDA Municipal Service Fees
2. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
3. Reduction in transfer of funds to the General Fund to grow emergency reserve of fund.

EMS SALES TAX FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
TAXES	4,664,409	6,228,705	6,657,953	6,857,692
TOTAL REVENUES	\$ 4,664,409	\$ 6,228,705	\$ 6,657,953	\$ 6,857,692
TOTAL AVAILABLE FUNDS	\$ 4,664,409	\$ 6,228,705	\$ 6,657,953	\$ 6,857,692
APPROPRIATIONS				
INTERDEPARTMENTAL CHARGES	4,664,409	6,228,705	6,657,953	6,857,692
TOTAL APPROPRIATIONS	\$ 4,664,409	\$ 6,228,705	\$ 6,657,953	\$ 6,857,692
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

This is a new fund created in 2024 to track the collection revenue associated with the EMS sales tax and to ensure all funds received are appropriately transferred to the Wasatch County Fire District.

FEDERAL GRANTS FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 568,043	\$ -	\$ -	\$ -
REVENUES				
INTERGOVERNMENTAL	-	-	-	-
MISCELLANEOUS	13,856	-	-	-
TOTAL REVENUES	\$ 13,856	\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ 581,899	\$ -	\$ -	\$ -
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	56,903	-	-	-
SUPPLIES & MATERIALS	13,276	-	-	-
CAPITAL OUTLAY	-	-	-	-
TRANSFERS OUT	511,721	-	-	-
TOTAL APPROPRIATIONS	\$ 581,899	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

This fund was previously created to track the ARPA funds previously provided to Wasatch County from the federal government. Due to all remaining funds being distributed out in 2024, this fund was closed in 2025 with no revenue and/or expenditures assigned.

JAIL COMMISSARY FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 147,245	\$ 77,427	\$ 28,186	\$ 22,093
REVENUES				
CHARGES FOR SERVICE	43,955	115,000	36,999	40,000
MISCELLANEOUS	4,686	7,000	5,565	7,000
TOTAL REVENUES	\$ 48,641	\$ 122,000	\$ 42,564	\$ 47,000
TOTAL AVAILABLE FUNDS	\$ 195,886	\$ 199,427	\$ 70,750	\$ 69,093
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	77,067	-	-	-
SUPPLIES & MATERIALS	90,633	122,000	48,657	57,000
TOTAL APPROPRIATIONS	\$ 167,701	\$ 122,000	\$ 48,657	\$ 57,000
ENDING BALANCE	\$ 28,186	\$ 77,427	\$ 22,093	\$ 12,093

No significant changes are anticipated between the 2025 adopted budget and the 2026 tentative budget

LIBRARY MAINTENANCE FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 104,913	\$ 160,297	\$ 161,340	\$ 369,743
REVENUES				
MISCELLANEOUS	6,427	3,500	8,403	3,500
TRANSFERS IN	100,000	150,000	200,000	50,000
TOTAL REVENUES	\$ 106,427	\$ 153,500	\$ 208,403	\$ 53,500
TOTAL AVAILABLE FUNDS	\$ 211,340	\$ 313,797	\$ 369,743	\$ 423,243
APPROPRIATIONS				
CAPITAL OUTLAY	-	50,000	-	70,000
TRANSFERS OUT	50,000	-	-	-
TOTAL APPROPRIATIONS	\$ 50,000	\$ 50,000	\$ -	\$ 70,000
ENDING BALANCE	\$ 161,340	\$ 263,797	\$ 369,743	\$ 353,243

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Reduction of annual transfer from Library Fund to \$50,000 since re-estimate anticipates a larger than budgeted transfer in 2025.
2. Increase in various small repair and/or improvement projects for the library (replacement of blinds, installation of diaper changing tables and vape detectors and installation of a water bottle refill station).

LIQUOR DISTRIBUTION FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 211,748	\$ 218,041	\$ 201,728	\$ 199,323
REVENUES				
INTERGOVERNMENTAL	90,829	74,600	74,600	74,600
MISCELLANEOUS	7,210	4,200	4,200	4,200
TOTAL REVENUES	\$ 98,039	\$ 78,800	\$ 78,800	\$ 78,800
TOTAL AVAILABLE FUNDS	\$ 309,787	\$ 296,841	\$ 280,529	\$ 278,123
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	108,059	26,150	81,205	40,550
UTILITIES & UTILITY SERVICES	-	33,850	-	33,850
TOTAL APPROPRIATIONS	\$ 108,059	\$ 60,000	\$ 81,205	\$ 74,400
ENDING BALANCE	\$ 201,728	\$ 236,841	\$ 199,323	\$ 203,723

No significant changes are anticipated between the 2024 adopted budget and the 2025 tentative budget

RESTAURANT TAX FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 1,738,878	\$ 2,431,622	\$ 2,492,541	\$ 2,974,582
REVENUES				
TAXES	1,703,084	1,530,000	1,793,405	1,891,124
MISCELLANEOUS	90,383	55,000	78,849	-
TOTAL REVENUES	\$ 1,793,467	\$ 1,585,000	\$ 1,872,254	\$ 1,891,124
TOTAL AVAILABLE FUNDS	\$ 3,532,345	\$ 4,016,622	\$ 4,364,795	\$ 4,865,706
APPROPRIATIONS				
INTERDEPARTMENTAL CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	2,100,000
TRANSFERS OUT	1,039,804	1,390,213	1,390,213	1,555,392
TOTAL APPROPRIATIONS	\$ 1,039,804	\$ 1,390,213	\$ 1,390,213	\$ 3,655,392
ENDING BALANCE	\$ 2,492,541	\$ 2,626,409	\$ 2,974,582	\$ 1,210,314

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Removal of one-time expenses budgeted in 2025.
2. Anticipated purchase of property located next to the County Event Center.
3. Increase transfer to the Park and Recreation Fund to help support costs associated with the County Fair.
4. Increase transfer to the General Fund to support search and rescue efforts provided by the Sheriff's Office.

TRAILS, ARTS, AND PARKS (TAP) TAX FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 311,427	\$ 447,244	\$ 581,046	\$ 754,591
REVENUES				
TAXES	1,239,375	1,200,000	1,326,044	1,392,296
MICELLANEOUS	13,525	3,000	18,914	3,000
TOTAL REVENUES	\$ 1,252,900	\$ 1,203,000	\$ 1,344,958	\$ 1,395,296
TOTAL AVAILABLE FUNDS	\$ 1,564,327	\$ 1,650,244	\$ 1,926,004	\$ 2,149,887
APPROPRIATIONS				
PERSONNEL EXPENSES	-	-	-	-
GENERAL & CONTRACTED SERVICES	131,388	370,332	250,069	235,332
INTERDEPARTMENTAL CHARGES	814,393	788,520	871,343	914,878
CAPITAL OUTLAY	-	-	-	235,000
TRANSFERS OUT	37,500	-	50,000	-
TOTAL APPROPRIATIONS	\$ 983,281	\$ 1,158,852	\$ 1,171,413	\$ 1,385,210
ENDING BALANCE	\$ 581,046	\$ 491,392	\$ 754,591	\$ 764,677
<i>AUTHORIZED POSITIONS</i>	<i>2.0</i>	<i>2.0</i>	<i>-</i>	<i>-</i>
<i>FUNDED FTE'S</i>	<i>2.0</i>	<i>2.0</i>	<i>-</i>	<i>-</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increased contribution to Heber City and Midway to account for the increase in tax revenue anticipated.
2. Redirecting 50% of funding allocated to Wasatch County for planned trail related improvements (seal coating Jordanelle Parkway Trail, purchase of trail maintenance equipment, and funding a grant match for the building of the Warm Springs Trail).

TRANSIENT ROOM TAX FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 2,927,709	\$ 1,858,325	\$ 2,156,947	\$ 2,361,287
REVENUES				
TAXES	4,070,839	4,000,000	4,200,882	4,323,013
INTERGOVERNMENTAL	200,000	200,000	260,000	180,000
MISCELLANEOUS	64,410	15,000	105,715	15,000
TOTAL REVENUES	\$ 4,335,249	\$ 4,215,000	\$ 4,566,598	\$ 4,518,013
TOTAL AVAILABLE FUNDS	\$ 7,262,959	\$ 6,073,325	\$ 6,723,544	\$ 6,879,299
APPROPRIATIONS				
PERSONNEL SERVICES	739,156	900,000	929,196	945,000
GENERAL CONTRACTED SERVICES	826,843	-	610,487	-
UTILITIES & UTILITY SERVICES	-	-	-	-
INTERDEPARTMENTAL CHARGES	1,969,411	1,306,000	1,251,973	1,391,000
CAPITAL OUTLAY	-	-	-	-
TRANSFERS OUT	1,570,602	1,570,602	1,570,602	2,181,073
TOTAL APPROPRIATIONS	\$ 5,106,012	\$ 3,776,602	\$ 4,362,258	\$ 4,517,073
ENDING BALANCE	\$ 2,156,947	\$ 2,296,723	\$ 2,361,287	\$ 2,362,226

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase recurring contribution to Heber Valley Tourism and Economic Development (HVTED) and the Park and Recreation District to account anticipated increased service costs.
2. Transfer to the CIP Fund to support construction of the new Administration Building and HVTED offices.
3. Funding to pay anticipated lease associated with the replacement of lighting fixtures at county baseball fields

TRANSPORTATION TAX FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ (219,624)	\$ 15,489	\$ (37,131)	\$ 904,085
REVENUES				
TAXES	3,119,740	6,800,000	7,226,898	7,474,044
MICELLANEOUS	7,766	-	-	-
TRANSFER IN	1,072,139	-	-	-
TOTAL REVENUES	\$ 4,199,645	\$ 6,800,000	\$ 7,226,898	\$ 7,474,044
TOTAL AVAILABLE FUNDS	\$ 3,980,021	\$ 6,815,489	\$ 7,189,767	\$ 8,378,129
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	4,017,152	5,100,000	4,665,682	5,197,500
UTILITIES & UTILITY SERVICES	-	120,000	120,000	-
TRANSFERS OUT	-	1,380,000	1,500,000	1,764,483
TOTAL APPROPRIATIONS	\$ 4,017,152	\$ 6,600,000	\$ 6,285,682	\$ 6,961,983
ENDING BALANCE	\$ (37,131)	\$ 215,489	\$ 904,085	\$ 1,416,146

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Maintain current level of services provided by High Valley Transit Services (which include paratransit services to communities).
2. Increased transfer amount to General Fund to pay for public safety initiatives (as previously directed by Council, transfer represents 25% of anticipated revenue going towards public safety services).
3. Replaced one-time transfer to CIP Fund in the amount of \$750,000 to the B&C Road Fund to pay for road improvement projects throughout the county.

911 EMERGENCY SERVICES FUND

	ACTUAL		BUDGET		ESTIMATED		TENTATIVE	
	2024		2025		2025		2026	
BEGINNING BALANCE	\$	1,892,163	\$	2,031,658	\$	2,098,524	\$	2,195,658
REVENUES								
INTERGOVERNMENTAL		317,820		296,000		336,366		349,825
CHARGES FOR SERVICE		13,802		-		-		-
MISCELLANEOUS		96,206		62,000		69,011		62,000
TOTAL REVENUES	\$	427,827	\$	358,000	\$	405,378	\$	411,825
TOTAL AVAILABLE FUNDS	\$	2,319,991	\$	2,389,658	\$	2,503,901	\$	2,607,483
APPROPRIATIONS								
SUPPLIES & MATERIALS		-		-		-		-
UTILITIES & UTILITY SERVICES		44,366		85,000		48,412		85,000
CAPITAL OUTLAY		7,101		23,000		9,831		23,000
TRANSFERS OUT		170,000		250,000		250,000		325,000
TOTAL APPROPRIATIONS	\$	221,467	\$	358,000	\$	308,243	\$	433,000
ENDING BALANCE	\$	2,098,524	\$	2,031,658	\$	2,195,658	\$	2,174,483

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increased transfer to General Fund to partially fund the addition of two new dispatch positions that are needed to maintain current level of services to the community.

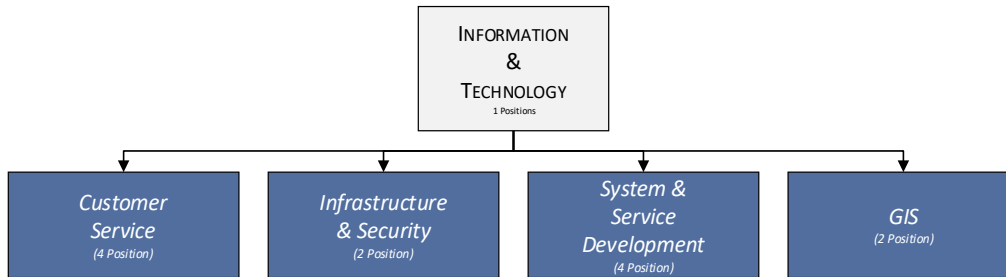
INTERNAL SERVICE FUNDS

BETTER BY NATURE

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I.T. SYSTEMS FUND (OPERATING FUND)



MISSION STATEMENT: To inspire, lead, and support Wasatch County in using innovative, secure information technologies by thoughtfully investing in our IT employees, releasing their creativity, thus allowing Information Systems to become a significant value center.

VISION STATEMENT: IT professionals working with our customers to nurture community trust by developing services that provide accessibility and accountability through the creative, empowering use of information technologies for the benefit and enjoyment of all customers.

CORE RESPONSIBILITIES: Design, purchase, install, and maintain County's IT Infrastructure; Secure and maintain IT infrastructure from internal and external threats; Provide IT related support and provided IT related training; Maintain county websites, media/social streams, and information lookup services; design and maintain GIS databases, modernize and automate existing business processes;

DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 195,259	\$ 273,493	\$ 142,787	\$ 409,371
REVENUES				
LICENSES & PERMITS	109,236	75,000	171,748	75,000
INTERGOVERNMENTAL	-	345,287	396,245	243,642
CHARGES FOR SERVICES	71,785	45,000	42,950	65,000
INTERDEPARTMENTAL	2,836,730	3,200,984	3,200,751	3,452,218
TRANSFERS IN	-	100,000	100,000	-
TOTAL REVENUES	\$ 3,017,752	\$ 3,766,271	\$ 3,911,694	\$ 3,835,860
TOTAL AVAILABLE FUNDS	\$ 3,213,011	\$ 4,039,764	\$ 4,054,481	\$ 4,245,231
APPROPRIATIONS				
PERSONNEL EXPENSES	1,834,620	2,018,202	1,978,224	2,087,352
GENERAL & CONTRACTED SERVICES	1,182,375	1,310,087	1,283,918	1,394,990
SUPPLIES & MATERIALS	15,472	213,500	209,973	213,500
UTILITIES & UTILITY SERVICES	17,320	37,500	73,636	37,500
INTERDEPARTMENTAL CHARGES	19,093	75,931	99,358	81,405
CAPITAL OUTLAY	1,344	50,000	-	30,000
TOTAL APPROPRIATIONS	\$ 3,070,224	\$ 3,705,220	\$ 3,645,110	\$ 3,844,747
ENDING BALANCE	\$ 142,787	\$ 334,544	\$ 409,371	\$ 400,484
<i>AUTHORIZED POSITIONS</i>	<i>12.0</i>	<i>13.0</i>	<i>13.0</i>	<i>13.0</i>
<i>FUNDED FTE'S</i>	<i>12.0</i>	<i>13.0</i>	<i>13.0</i>	<i>13.0</i>

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Change in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.
3. Removal of a transfer-in from General Fund that was intended to help fund a Parcel Mapping Project (project will be funded in 2026 utilizing fund balance).
4. Anticipated increase in software maintenance contracts in 2026.

COMMUNICATION EQUIPMENT FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 641,179	\$ 689,109	\$ 710,017	\$ 665,872
REVENUES				
MISCELLANEOUS	224,934	200,975	240,358	200,975
INTERDEPARTMENTAL	27,035	18,200	18,069	18,200
TOTAL REVENUES	\$ 251,969	\$ 219,175	\$ 258,427	\$ 219,175
TOTAL AVAILABLE FUNDS	\$ 893,148	\$ 908,284	\$ 968,445	\$ 885,047
APPROPRIATIONS				
PERSONNEL EXPENSES	100,396	-	109,296	-
SUPPLIES & MATERIALS	35,316	30,852	32,005	30,852
UTILITIES & UTILITY SERVICES	-	5,000	-	5,000
CAPITAL OUTLAY	6,166	76,200	112,895	126,200
MISCELLANEOUS	32,713	-	-	-
TRANSFERS OUT	8,539	48,377	48,377	48,377
TOTAL APPROPRIATIONS	\$ 183,130	\$ 160,429	\$ 302,572	\$ 210,429
ENDING BALANCE	\$ 710,017	\$ 747,855	\$ 665,872	\$ 674,618

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Fund a grant matching opportunity that will allow Sheriff's Office to purchase and install new dispatch consoles

COMPUTER REPLACEMENT FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 586,408	\$ 790,022	\$ 908,092	\$ 765,261
REVENUES				
INTERGOVERNMENTAL	-	24,059	24,059	31,537
INTERDEPARTMENTAL	436,290	428,462	428,462	439,436
MISCELLANEOUS	37,973	23,000	29,648	23,000
TOTAL REVENUES	\$ 474,263	\$ 475,520	\$ 482,169	\$ 493,973
TOTAL AVAILABLE FUNDS	\$ 1,060,670	\$ 1,265,542	\$ 1,390,261	\$ 1,259,234
APPROPRIATIONS				
UTILITIES & UTILITY SERVICES	151,503	625,000	625,000	251,850
CAPITAL OUTLAY	1,075	-	-	-
MISCELLANEOUS	3,384	-	-	-
TOTAL APPROPRIATIONS	\$ 152,578	\$ 625,000	\$ 625,000	\$ 251,850
ENDING BALANCE	\$ 908,092	\$ 640,542	\$ 765,261	\$ 1,007,384

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Removal of one-time expenses associated with projects funded in 2025 Budget.

FLEET MAINTENANCE FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 360,822	\$ 386,934	\$ 377,308	\$ 423,410
REVENUES				
MISCELLANEOUS	68,100	82,000	82,000	82,000
INTERDEPARTMENTAL	18,697	12,200	13,064	12,200
TOTAL REVENUES	\$ 86,797	\$ 94,200	\$ 95,064	\$ 94,200
TOTAL AVAILABLE FUNDS	\$ 447,618	\$ 481,134	\$ 472,372	\$ 517,610
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	307	-	-	-
SUPPLIES & MATERIALS	70,004	94,200	48,961	94,200
MISCELLANEOUS	-	-	-	-
TOTAL APPROPRIATIONS	\$ 70,311	\$ 94,200	\$ 48,961	\$ 94,200
ENDING BALANCE	\$ 377,308	\$ 386,934	\$ 423,410	\$ 423,410

No significant changes are anticipated between the 2025 adopted budget and the 2026 tentative budget

FLEET REPLACEMENT FUND

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
BEGINNING BALANCE	\$ 1,612,612	\$ 1,657,914	\$ 2,144,825	\$ 2,173,648
REVENUES				
INTERDEPARTMENTAL	771,914	1,369,333	1,581,785	1,329,333
MISCELLANEOUS	32,871	27,400	15,512	27,400
TRANSFERS IN	-	-	-	-
TOTAL REVENUES	\$ 804,784	\$ 1,396,733	\$ 1,597,297	\$ 1,356,733
TOTAL AVAILABLE FUNDS	\$ 2,417,397	\$ 3,054,648	\$ 3,742,122	\$ 3,530,381
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	-	-	-	66,000
CAPITAL OUTLAY	21,493	1,031,200	1,568,474	860,000
MISCELLANEOUS	251,078	-	-	-
TOTAL APPROPRIATIONS	\$ 272,571	\$ 1,031,200	\$ 1,568,474	\$ 926,000
ENDING BALANCE	\$ 2,144,825	\$ 2,023,448	\$ 2,173,648	\$ 2,604,381

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Fund the replacement of 15 county-owned vehicles in 2026
2. Purchase of vehicle monitoring devices to improve necessary vehicle maintenance and general fleet management services.



CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

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B & C ROADS FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 759,785	\$ 2,711,193	\$ 3,116,047	\$ 5,323,026
REVENUES				
INTERGOVERNMENTAL	2,122,613	7,663,296	2,715,306	2,143,500
MISCELLANEOUS	87,842	33,600	116,930	33,600
TRANSFERS IN	767,778	140,676	140,676	750,000
TOTAL REVENUES	\$ 2,978,232	\$ 7,837,572	\$ 2,972,912	\$ 2,927,100
TOTAL AVAILABLE FUNDS	\$ 3,738,017	\$ 10,548,765	\$ 6,088,959	\$ 8,250,126
APPROPRIATIONS				
PERSONNEL SERVICES	20,740	-	-	-
SUPPLIES & MATERIALS	258,987	1,500,000	256,633	2,000,000
CAPITAL OUTLAY	171,318	7,511,856	159,300	733,872
TRANSFERS OUT	170,926	350,000	350,000	350,000
TOTAL APPROPRIATIONS	\$ 621,970	\$ 9,361,856	\$ 765,933	\$ 3,083,872
ENDING BALANCE	\$ 3,116,047	\$ 1,186,909	\$ 5,323,026	\$ 5,166,254

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Removal of revenue and expenses associated with various road projects that will be funded by state/federal funding and not reimbursed to and expensed by the County (as previously budgeted).
2. New transfer from the Transportation Fund intended to pay for increased county road maintenance project.
3. A Soapstone Forest Service Road improvement project funded with federal funds.
4. Increase in budget for planned 2026 road repair and maintenance projects.

CIP FUND: GENERAL USE

	ACTUAL	BUDGET	ESTIMATED	TENTATIVE
	2024	2025	2025	2026
BEGINNING BALANCE	\$ 13,388,424	\$ 27,956,831	\$ 33,125,229	\$ 24,658,737
REVENUES				
TAXES	-	-	-	-
CHARGES FOR SERVICES	342,159	-	-	-
INTERDEPARTMENTAL	23,431,000	-	-	23,000,000
MISCELLANEOUS	1,765,865	551,000	1,204,367	671,000
TRANSFERS IN	1,274,000	1,342,000	5,342,000	1,442,000
TOTAL REVENUES	\$ 26,813,024	\$ 1,893,000	\$ 6,546,367	\$ 25,113,000
TOTAL AVAILABLE FUNDS	\$ 40,201,448	\$ 29,849,831	\$ 39,671,597	\$ 49,771,737
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	175,300	-	8,667	-
UTILITIES & UTILITY SERVICES	150	-	-	-
CAPITAL OUTLAY	4,065,593	28,786,509	14,107,441	32,600,000
MISCELLANEOUS	-	-	-	-
TRANSFERS OUT	2,835,177	-	896,752	144,024
TOTAL APPROPRIATIONS	\$ 7,076,219	\$ 28,786,509	\$ 15,012,860	\$ 32,744,024
ENDING BALANCE	\$ 33,125,229	\$ 1,063,322	\$ 24,658,737	\$ 17,027,713

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. The collection of bond proceeds (and planned expenses) associated with the planned construction of the County's administration building.
2. Increased transfer of funds from anticipated General Fund reserves to partially pay for the construction of the County's administration building
3. Costs associated with finishing the County Courthouse Expansion Project.
4. Fund a safety improvement project that improves the level of security within the County Jail.

CIP FUND: OPEN SPACE

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 2,212,193	\$ 4,224,501	\$ 4,230,926	\$ 5,208,583
REVENUES				
TAXES	301,990	-	338,314	250,000
CHARGES FOR SERVICES	155,540	430,000	492,938	490,000
MISCELLANEOUS	138,153	75,000	146,406	125,000
TRANSFERS IN	1,423,050	-	-	-
TOTAL REVENUES	\$ 2,018,733	\$ 505,000	\$ 977,657	\$ 865,000
TOTAL AVAILABLE FUNDS	\$ 4,230,926	\$ 4,729,501	\$ 5,208,583	\$ 6,073,583
APPROPRIATIONS				
MISCELLANEOUS	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 4,230,926	\$ 4,729,501	\$ 5,208,583	\$ 6,073,583

This fund was created towards the end of 2023 to improve the tracking of restricted monetary assets associated with the purchase of open spaces. No expenses are anticipated in the 2026 tentative budget.

IMPACT FEES FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 3,339,404	\$ 3,826,568	\$ 3,407,553	\$ 4,294,988
REVENUES				
CHARGES FOR SERVICE	1,551,756	1,390,000	1,829,159	1,770,000
MISCELLANEOUS	173,735	111,000	109,235	111,000
TRANSFERS IN	360,000	-	-	-
TOTAL REVENUES	\$ 2,085,491	\$ 1,501,000	\$ 1,938,394	\$ 1,881,000
TOTAL AVAILABLE FUNDS	\$ 5,424,895	\$ 5,327,568	\$ 5,345,947	\$ 6,175,988
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	51,100	50,000	290,223	25,000
UTILITIES & UTILITY SERVICES	30,093	15,046	20,061	15,046
CAPITAL OUTLAY	1,144,371	600,000	600,000	600,000
TRANSFERS OUT	791,778	140,676	140,676	-
TOTAL APPROPRIATIONS	\$ 2,017,342	\$ 805,722	\$ 1,050,960	\$ 640,046
ENDING BALANCE	\$ 3,407,553	\$ 4,521,846	\$ 4,294,988	\$ 5,535,942

The change from the 2025 adopted budget to the 2026 tentative budget is primarily due to:

1. Provide annual funding associated with the MIDA roundabout project.
2. Includes funds to conduct impact fee study for the public safety Impact fee previously planned in 2025 but was delayed to perform a public safety facility needs assessment.

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DEBT SERVICE FUNDS

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GENERAL OBLIGATION (G.O.) DEBT SERVICE FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 633,725	\$ 473,002	\$ 467,013	\$ 507,919
REVENUES				
TAXES	354,591	359,341	359,341	359,341
MISCELLANEOUS	2,259	-	666	-
TRANSFERS IN	-	-	-	-
TOTAL REVENUES	\$ 356,850	\$ 359,341	\$ 360,007	\$ 359,341
TOTAL AVAILABLE FUNDS	\$ 990,575	\$ 832,343	\$ 827,019	\$ 867,260
APPROPRIATIONS				
UTILITIES & UTILITY SERVICES	320,600	310,100	319,100	317,400
TRANSFERS OUT	202,962	-	-	-
TOTAL APPROPRIATIONS	\$ 523,562	\$ 310,100	\$ 319,100	\$ 317,400
ENDING BALANCE	\$ 467,013	\$ 522,243	\$ 507,919	\$ 549,860

The 2026 tentative budget for this fund is primarily used to collect taxes associated with the 2020 General Obligation Bond (for the purchase of open spaces) and track the associating annual bond payments.

MUNICIPAL BUILDING AUTHORITY (MBA) FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 576,472	\$ 557,169	\$ 136,935	\$ 217,432
REVENUES				
CHARGES FOR SERVICE	-	-	-	850,000
MISCELLANEOUS	60,897	17,000	14,297	17,000
TRANSFERS IN	954,118	1,529,152	2,425,904	2,786,424
TOTAL REVENUES	\$ 1,015,015	\$ 1,546,152	\$ 2,440,201	\$ 3,653,424
TOTAL AVAILABLE FUNDS	\$ 1,591,487	\$ 2,103,321	\$ 2,577,136	\$ 3,870,856
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	131,000	-	-	-
UTILITIES & UTILITY SERVICES	1,323,552	2,425,904	2,359,703	3,636,424
TOTAL APPROPRIATIONS	\$ 1,454,552	\$ 2,425,904	\$ 2,359,703	\$ 3,636,424
ENDING BALANCE	\$ 136,935	\$ (322,584)	\$ 217,432	\$ 234,432

In 2024, this fund was modified to track revenues and expenditures associated with following non-general obligation bond payments:

1. Revenue bond payment associated with the refunding of the 2013 Revenue bond (originally issued in November 2021)
2. Revenue bond payment associated with the Courthouse Expansion Project (originally issued in March 2024)
3. Revenue bond payment associated with the Administration Building Construction Project (expected to be issued in 2026).

APPENDICES

An aerial photograph of a rural landscape. In the foreground, there's a dense line of green trees. Behind them, a large, dark brown wooden barn with a gabled roof sits in a field. Further back, there are more fields, some green and some brown, with scattered trees and a few smaller buildings. In the distance, a range of hills or mountains is visible under a clear sky. A large, semi-transparent number '2' is overlaid on the image, positioned diagonally from the bottom left towards the center.

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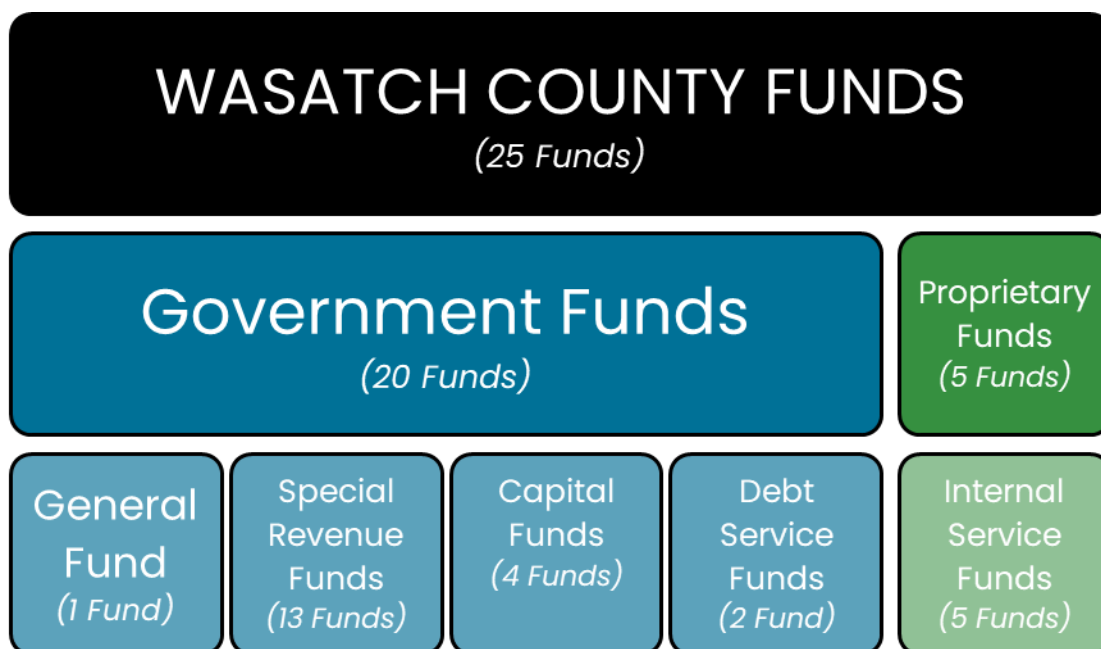
APPENDIX A: BUDGET DEVELOPMENT PROCESS

The preparation of the Wasatch County annual budget is a joint effort between the County's Clerk/Auditor's Office and the County Manager's Office and is based upon policies and guidelines determined by the County Council. The development of each year's budget is a comprehensive process that attempts to incorporate long-term strategic goals to deliver high-quality services to Wasatch County residents. The following table provides a summary of the eight steps utilized by the County to develop this year's budget:

STEP	MONTH	TITLE	DESCRIPTION
Step 1	July	Formation of the Six-Month Financial Report & Budget Instructions to Departments/Offices	The Six-Month Financial Report provides an update on where the organization will be financially at the end of the year based upon the current revenue and expenditure trends. At this same time, instructions are provided to department heads regarding how budget requests for the next year will be received.
Step 2	August	Development of a Five-Year Forecast	While waiting for departmental/office budget requests, the County Manager's Office and the Clerk/Auditor's Office use the Six-Month Financial Report to develop five-year financial projections for the county. These projections are based upon the assumption that the county will not adjust the revenue rates or alter the level of services being provided to the community.
Step 3	September	Review of Five -Year Forecast & Clarifying Council Budget Priorities/Requests	A work session meeting is held with the County Council to review the five-year financial forecast and to obtain County Council direction regarding the County's strategic priorities and operational goals for the following year. The Council also meets to discuss and determine the need for Truth-in-Taxation
Step 4	October	Development of the Tentative Budget for the following year	With direction received by the Council and with the requests provided by the departments/offices, the County Manager's Office and the Clerks/Auditor's Office develop a tentative budget aligned with the County's strategic priorities.
Step 5	November	Presentation of the Tentative Budget for Council and Public Input	The tentative budget (based upon the feedback received thus far) is provided to the County Council on or before November 1 st and later discussed in greater detail during an established council meeting. The tentative budget is made available to the public for viewing and time is provided for the council and the community to provide more detailed input and recommended changes prior to the budget's adoption.
Step 6	December	Formal Adoption of the Budget document	After adjusting the tentative budget based upon the feedback received thus far by Council and the public; a public hearing is held to review and adopt the County's proposed adopted budget.
Step 7	December	Entering budget information into the financial system	Once adopted, the budget goes into effective January 1 st of the following year, and the Clerks/Auditor's office ensures that the budget is updated in the County's and the state's financial system.
Step 8	As Needed	Budget Amendments	Whenever needed, the Council may authorize various adjustments to the county budget to meet the existing needs of the community or to make sure that all appropriations are accounted for.

APPENDIX B: DESCRIPTION OF FUNDS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Wasatch County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. There are 25 funds that are appropriated through the adoption of this Budget document.¹ These funds are divided between two major fund categories (Governmental funds and Proprietary Funds) and then among 5 fund sub-categories (General Fund, Special Revenue Funds, Capital Funds, Debt Service Funds, and Internal Service Funds).



GOVERNMENTAL FUNDS

Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. These fund statements focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can be readily converted to cash.

¹ Although there are 25 funds appropriated through this budget process, there are other funds included in the County's Audit. Some of the funds not appropriated through this budget document, but included in the audited financial statements include those funds associated with Wasatch County Special Service Districts (such as Park and Recreation, Solid Waste, and the Fire District).

GENERAL FUND – The General Fund serves as the chief operating fund of the County and the main revenue sources for the General fund are taxes, charges for services, fines, and forfeitures. Expenditures are for general government use.

SPECIAL REVENUE FUNDS – Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. There are 13 Special Revenue funds appropriated within the 2025 adopted budget:

FUND NAME	FUND DESCRIPTION
EMS Sales Tax Fund	This fund accounts for the collection of a 0.5% sales tax passed by voter referendum to fund emergency management services. All proceeds from this tax are transferred directly to the Wasatch County Fire District and are not retained by Wasatch County
Federal Grants Fund	This fund was created by Wasatch County to account for revenues and expenditures of programs that are primarily funded from restricted federal grants and are not part of a specific county program or department.
Health Services Fund	This fund accounts for the day-to-day operations of the Wasatch County Health Department and the collection of revenue specifically earmarked towards the Health Department's operation. Principal sources of revenue include intergovernmental revenues, property taxes, and charges for services.
Jail Commissary Fund	This fund accounts for monies that belong to inmates who are being held at the county jail. These funds include bail postings and personal funds used to purchase commissary items, phone calls, e-mail and tablet time while incarcerated.
Library Fund	This fund accounts for the day-to-day operations of the County Library. The Library Fund's principal source of revenue is property taxes.
Library Maintenance Fund	This fund accounts for the collection of revenue intended for future non-routine and large maintenance projects associated with the library building. The principal source of revenues is scheduled transfers from other county funds such as the Library Fund
Liquor Distribution Fund	This fund is used to track the receipt and expenditure of funds received from the State of Utah as part of the Alcoholic Beverage Enforcement & Treatment Distribution. Funds may be used for prevention, treatment, detection, prosecution, and confinement for offenses in which alcohol or substance abuse is a contributing factor.
M.I.D.A. Fund	This fund tracks the collection of revenues and expenditures associated with the Military Installation Development Authority (MIDA) project area. Revenues are not restricted, but were separated from the General Fund because of an interest in tracking the long-term benefit of the project to the county
Restaurant Tax Fund	This fund tracks TRCC related sales taxes found under Utah Code 59-12-601 and 17-31-5.5. These taxes include restaurant tax, short-term motor vehicle tax and off-highway leasing tax. Funds may be used to fund tourism, recreation, cultural and convention facilities as well as search and rescue or law enforcement activities
Trail, Arts, & Park (TAP) Tax Fund	This fund tracks the Trail, Arts and Park (TAP) sales tax and is used to fund projects related to parks, trails and arts. Recommended use of these funds is initially reviewed by a TAP Tax Advisory Board who makes recommendations to the County Council regarding which authorized projects are to be funded.

Transient Room Tax Fund	This fund tracks the collection and disbursement of Transient Room Taxes and may be used for establishing and promoting tourism, recreation, film production, and conventions as well as acquiring, leasing, constructing, furnishing, maintaining or operating visitor centers, museums or sporting and recreation facilities. Additionally, Wasatch County may use these funds to support search and rescue or law enforcement activities
Transportation Tax Fund	This fund tracks the collection and disbursement of 2 transportation sales taxes totaling 0.55%. These funds are used primarily to fund transportation services through High Valley Transit. As directed by Wasatch County Council through a resolution, Twenty-five percent of the 0.3% tax is to be used for law enforcement purposes.
911 Emergency Services Fund	These funds are received as part of the Emergency Telephone Service Charge and distributed through the State of Utah. Funds may be used to maintain and operate the 911 emergency services system. This includes paying for personnel, infrastructure and emergency response resources

CAPITAL FUNDS – Capital Funds are used to account for financial resources for the acquisition of construction of major capital facilities. The financial resources of capital project funds come from several different sources, including general obligation bonds, grants from state and federal government, and appropriations from the General Fund and special revenue funds. Wasatch County has 4 Capital Funds that are appropriated through the adoption of the 2025 adopted budget:

FUND NAME	FUND DESCRIPTION
B & C Roads Fund	This fund accounts for the collection and expenditure of B&C road allocations from the State of Utah along with any State or Federal grants related to these projects. These funds are intended for and limited to the construction and maintenance of eligible county roads.
General Capital Improvement Plan (CIP) Fund-General Use	This fund accounts for the acquisition and construction of major capital facilities. Funding typically comes from bond proceeds, transfers from other funds, and interest earnings.
General Capital Improvement Plan (CIP) Fund-Open Space	This fund accounts for the acquisition of land for the purposes of open space and corridor preservation. Funding is from general obligation bond proceeds designated for open space preservation, state corridor preservation funds and proceeds from 20% of greenbelt rollback taxes.
Impact Fees Fund	This fund accounts for the County's impact fees that are charged to all new developments in the unincorporated areas of the County and for public safety in the incorporated areas. Impact fees are used to pay for authorized capital improvements to vital infrastructure projects such as roads, public safety, and parks and recreation.

DEBT SERVICE FUNDS – Debt Service Funds are used to account for principal and interest payments on long-term obligations. The 2025 adopted budget document includes two debt service funds:

FUND NAME	FUND DESCRIPTION
Municipal Building Authority Fund	This fund is used to account for the accumulation of resources for, and the repayment of, long-term debt principal and interest, and related costs for the Municipal Building Authority (MBA). The MBA is a separate governmental entity governed by the county council and treated as a blended component unit.
G.O. Debt Service Bond Fund	This fund is used to account for the accumulation of resources for, and the repayment of, general long-term debt principal and interest, and related costs.

PROPRIETARY FUNDS

Proprietary funds account for self-financing, business-like activities. The two types of proprietary funds are Enterprise Fund(s) and Internal Service Fund(s). Of these two funds, Wasatch County currently only utilizes Internal Service Fund(s).

INTERNAL SERVICES FUNDS – Internal service funds are proprietary fund types that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or other governments, on a cost-reimbursement basis. Wasatch County has the following 5 Internal Service Funds:

FUND NAME	FUND DESCRIPTION
I.T. Services Fund	This internal service fund accounts for all information technology services of the county. Expenses are allocated to all county departments and show as revenue for the fund.
Communication Equipment Fund	This fund accounts for the purchase and replacement of all county radios and is allocated to county departments based on the number of radio needs and anticipated replacement costs.
Computer Replacement Fund	This internal service fund accounts for the replacement of all computer equipment over a specified period of time. Expenses are allocated to departments based on the number and type of computers.
Fleet Maintenance Fund	This fund accounts for the cost to maintain the county fleet. Repairs and maintenance are performed by the county shop and allocated to departments based on anticipated usage.
Fleet Replacement Fund	This fund accounts for the replacement of county vehicles over time. It is the county's goal to replace all vehicles at 85,000 miles or 10 years whichever comes first. The Sheriff's office vehicles are replaced much sooner than 10 years and the fund allocation has been adjusted accordingly.

FUND STRUCTURE AND DEPARTMENT RELATIONSHIP

The following provides a summary of all funds and which operating department is responsible for the day-to-day management of those funds.

Fund	Subject to Appropriation	Fund Type	Functional Oversight Unit
General	Yes	Governmental	Various
EMS Sales Tax Fund	Yes	Governmental	Administration
Federal Grants Fund	Yes	Governmental	Administration
Health Service	Yes	Governmental	Health Department
Jail Commissary	Yes	Governmental	Sheriff's Office
Library	Yes	Governmental	Library Department
Library Maintenance	Yes	Governmental	Library Department
Liquor Distribution	Yes	Governmental	Sheriff's Office
M.I.D.A.	Yes	Governmental	MIDA Department
Restaurant Tax	Yes	Governmental	Administration
Trail, Arts, & Park Tax	Yes	Governmental	Administration
Transient Room Tax	Yes	Governmental	Administration
Transportation Tax	Yes	Governmental	Administration
911 Emergency Services	Yes	Governmental	Sheriff's Office
B & C Roads	Yes	Governmental	Public Works Dept.
CIP – General Use	Yes	Governmental	Administration
CIP – Open Land	Yes	Governmental	Administration
Impact Fees	Yes	Governmental	Administration
Municipal Building Authority	Yes	Governmental	Administration
G.O. Debt Service Bond	Yes	Governmental	Administration
I.T. Services	Yes	Proprietary	IT Department
Communication Equipment	Yes	Proprietary	Sheriff's Department
Computer Replacement	Yes	Proprietary	I.T. Department
Fleet Maintenance	Yes	Proprietary	Public Works Dept.
Fleet Replacement	Yes	Proprietary	Public Works Dept.

APPENDIX C: LONG-TERM FINANCIAL POLICIES

The following financial policies are presented to establish the financial goals of Wasatch County and the principles that govern budget related decisions:

ACCOUNTING & AUDITING PRACTICES:

The County's accounting and financial reporting system will be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standard of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

As required by Utah State Code, an independent audit of the County's financial condition and procedures shall be obtained by means of a third-party independent certified audit firm. The County Clerk/Auditor's Office shall be the primary contact with the independent auditors and is in charge of arranging audit schedules and managing requirements of the annual audit.

The County Clerk/Auditor will bring important issues identified during, or related to, the audit to the County Council and County Manager's Office, as necessary. An Audit Committee (made up of Council Members as directed by the Council Chair) exists to provide oversight of the financial reporting process, the audit process, the system of internal controls and general compliance with laws and regulations.

BASIS OF BUDGETING & ACCOUNTING

Basis of budgeting and accounting refers to when revenues or expenditures are expected to be recognized in the accounts and reported in the financial statements. Wasatch County's basis of budget is based on the modified accrual basis of budgeting for all its fund types. Likewise, Wasatch County's basis of accounting also utilizes the same modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and qualify as current assets. Expenses are recorded when the related liability is incurred.

BALANCED OPERATING BUDGET

The county will annually adopt a balanced budget for each fund where the operating revenues are equal to (or exceed) operating expenditures. The County Council may choose to adopt a budget of a non-General Fund fund where the planned expenditures exceed budgeted revenues if:

1. There is, at the start of the year, an adequate level of fund balance to cover the expenditure overage; and
2. The cause of the planned overage is associated with one-time expense(s) that will disappear in future years.

BUDGET DOCUMENT

The Adopted Annual Budget is the annual financial plan for the County. It serves as the policy document of the County Council for implementing Council goals and objectives. The budget shall provide the staff with the resources necessary to accomplish County Council-determined service levels. A Tentative Budget for the following fiscal year is prepared and presented to the County Council during the month of November. After any required changes, a final budget is presented to and adopted by the County Council in December. As required by state law, the budget must be adopted by Council following a public hearing prior to the start of the fiscal year (January 1).

DEBT MANAGEMENT

At the start of Calendar Year 2026, the County's total outstanding long-term debt will be \$26.36 Million. The debt represents general obligation bonds and revenue bonds.

General Obligation Bonds: In April 2020, the County issued a \$4,390,000 general obligation bond for the purchase of open space. The 2026 Tentative Budget anticipates that the total remaining debt for this bond (at the start of 2026) will be \$3,770,000. Payments are due in annual principal installments ranging from \$170,000 in 2026 to \$315,000 in 2041. The bond accrues interest at an annual rate of approximately 4.0% and is payable semi-annually each year.

Revenue Bonds: In November 2021, the Municipal Building Authority issued a \$4,700,000 lease revenue bond for the refunding of a 2013 revenue bond. The 2026 Tentative Budget anticipates that the total remaining debt for this bond (at the start of 2025) will be, \$2,810,000. The bond is due in annual principal installments ranging from \$520,000 in 2026 to \$605,000 in 2030. The bond also accrues interest at approximately 4% and is payable semi-annually each year.

In March 2024, the Municipal Building Authority issued a \$23,431,000 lease revenue bond for the expansion of the Wasatch County Court Building. The 2026 Tentative Budget anticipates that the remaining debt for this bond (at the start of 2026) will be \$19,779,000. The bond is due in annual principal installments ranging from \$841,000 in 2026 to \$1,700,000 in 2044. The bond also accrues interest at approximately 4.5% and is payable semi-annually each year.

The following table provides the amount of principal and interest payments that remain for these outstanding debts:

OUTSTANDING PRINCIPLE AND INTEREST OBLIGATIONS

G.O. BONDS			REVENUE BOND		NOTES PAYABLE		TOTAL PAYMENT	
Calendar Year	Principal & Premium	Interest	Principal & Premium	Interest	Principal & Premium	Interest	Principal & Premium	Interest
2026	170,000	147,400	1,361,000	1,065,424	-	-	1,531,000	1,212,824
2027	180,000	140,400	1,407,000	1,018,553	-	-	1,587,000	1,158,953
2028	185,000	136,800	1,455,000	969,209	-	-	1,640,000	1,106,009
2029-2032	825,000	518,000	5,083,000	3,357,792	-	-	5,908,000	3,875,792
2033-2037	1,225,000	363,500	5,743,000	3,225,491	-	-	6,968,000	3,588,991
2038-2042	1,185,000	97,100	5,673,000	1,909,594	-	-	6,858,000	2,006,694
2043-2048	-	-	1,867,000	270,276	-	-	1,867,000	270,276
TOTAL \$	3,770,000	\$ 1,403,200	\$ 22,589,000	\$ 11,816,336	\$ -	\$ -	\$ 26,359,000	\$ 13,219,536

Debt limits: State statutes limit the amount of General Obligation debt the County may issue for general purposes to 2 percent of its total fair market value of the taxable property within the county's general jurisdiction. Below is the County's estimated legal debt margin:

Legal Debt Margin

2024 Estimated Market Valuation: \$18,677,521,407

Debt Limit

Debt Limit (2% of Est. Market Valuation) \$373,550,428

Less Outstanding Debt (GO Debt only) \$3,770,000

Legal Debt Margin \$369,780,428

Total Net Debt Application to the Limit as a Percentage of the Debt Limit: 1.01%

Wasatch County Bond Rating: S&P Global issued updated bond ratings for Wasatch County in October 2021. The long-term debt rating for Wasatch County was listed as 'AA-' for sales tax revenue bonds and 'AA' for general obligation bonds.

Other Debt Policies: The County will not issue debt obligations or use debt proceeds to finance current operations. The issue of long-term debt should only be considered when:

1. Current revenues cannot be used to finance a large County approved project
2. Current revenues are not sufficient to finance a large County approved project
3. When it is more equitable to finance a project over its useful life.

The payback period of the debt should never exceed the estimated useful life of the capital project and the source of revenue to cover the debt must be identified prior to the decision to utilize debt financing.

EXPENDITURE POLICES – MID-YEAR BUDGET AMENDMENTS

The County Council approves the annual budget by fund. Expenditures anticipated mid-year to be more than these levels require the approval of a Budget Amendment by the County Council through a Public Hearing. This can be performed by the Council by first approving unbudgeted expenditures during a regularly scheduled council meeting and then appropriating the required funding within a specific fund through a Budget Amendment (as described above) during a future public hearing meeting.

A few exceptions to this process is anticipated to be authorized as part of the 2026 Adopted Budget Ordinance that allows staff to make mid-year budget amendments without having to obtain prior approval from the council during a public hearing meeting. Those exceptions include:

- County Manager is authorized to carry forward one-time funds from the 2025 Revised Budget into the 2026 Budget as long as:
 - Purchase(s) associated with the carryforward funds do not require future year financial commitments;
 - Purchase(s) were originally anticipated and budgeted within the 2025 adopted and/or 2025 amended budget;
 - The approval of the purchase(s) was initially authorized in 2025; and
 - Purchase(s) associated with the carryforward funds do not cause total expenditures for the department and/or fund to exceed the Amended 2025 Budget.
- Staff is authorized to make budget adjustments between the 2026 General Fund Department budgets as long as the total 2026 General Fund budget remains unchanged;
- Staff is authorized to make future amendments to the 2026 Budget for grants and other passthrough expenses as long as those funds are offset by an equal or greater amount of new revenue that is intended to pay for the additional expenses;
- Staff is authorized to make future amendments to the 2026 Budget for non-cash items related to accounting standards but not connected to actual expenditure of funds including but not limited to depreciation, compensated absences, OPEB, etc.

While the Budget Ordinance authorizes staff to make mid-year budget adjustments when needed, the same budget ordinance requires that the County Manager inform the County Council, during a scheduled county meeting, of any approved carryforward and/or budget amendment made to the 2026 Budget. Staff anticipates to accomplish this requirement as part of the quarterly financial review process.

EXPENDITURE POLICES – CATEGORIZING AND REPORTING

The County will make every effort to control expenditures and ensure County Services and programs are provided to its residents are cost effective and efficient. All expenditures will first be

authorized and approved by a Department Head or designee. In addition, all expenditures will be reviewed by financial staff to ensure proper documentation was collected and required financial procedures were followed.

The following provides a descriptive summary of the 7 expenditure categories used in the development of the 2026 Tentative Budget:

- **Personnel Services:** Expenditures that are made up of wages, salaries, benefits, and all other costs associated with the paid labor of Wasatch County employees.
- **General & Contracted Services:** Services rendered by individuals and/or groups not on the payroll and other charges for operations.
- **Supplies & Materials:** Expenditures for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complexed units or substances that are considered supply expenditures. Expenditures for non-equipment items which, with reasonable care and use, may be expected to last for more than one year are considered material expenditures.
- **Utilities & Utilities Services:** Expenditures for utilities and utility services received from public or private utility companies.
- **Interdepartmental:** Expenditures associated with the reimbursement of specific goods/services provided by another department, fund, and/or agency.
- **Capital Outlay:** Expenditures used to purchase or improve long-term assets with a minimum value of \$5,000 and is anticipated to last longer than 3 years. Examples include vehicle purchases, computers, land, buildings, and desks/chairs.
- **Transfers Out:** Expenditures that are transferred out of one county-managed fund and deposited within another county-managed fund.

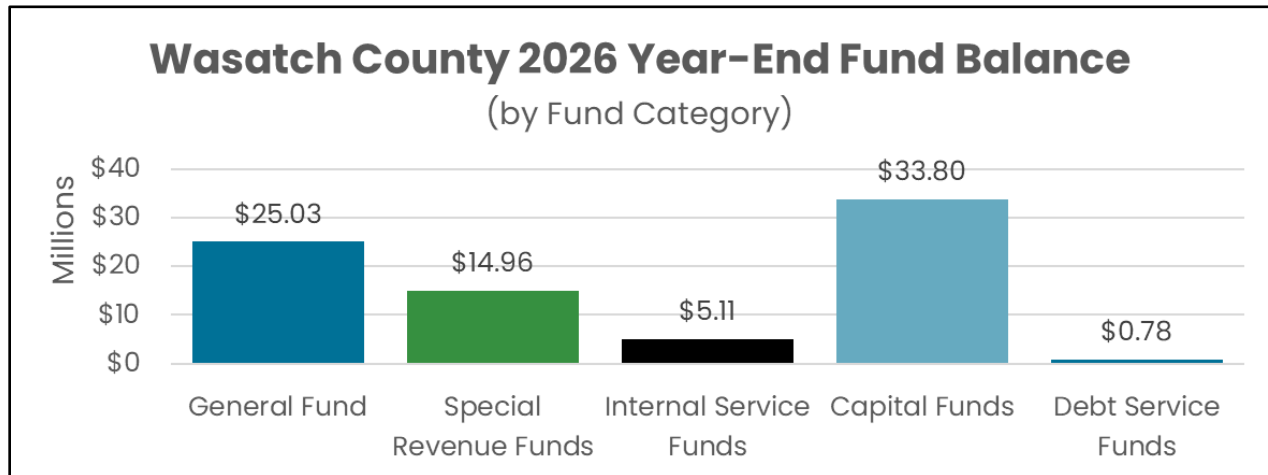
FINANCIAL REPORTING AND MONITORING:

The Department of the County Manager and the Clerk/Auditor's Office will provide financial summary reports to the Council and community on a quarterly basis. The first three quarterly reports will compare the annual budget to a re-estimated budget that is based upon current revenue and expenditure trends. The Year End Report will serve as a draft summary of how the county ended the year financially and will serve as a guide prior to the closing out of the Fiscal Year.

Quarterly reports will be provided approximately 75 days following the end of each quarter. This delay provides adequate time to incorporate up-to-date revenue (that regularly takes 2 or 3 months before it is received by the county) and are intended to alert decision makers regarding impending shortfalls in revenues or overruns in expenditures.

FUND BALANCE POLICIES

Fund balance is an accumulation of revenues minus expenditures. Each fund maintained by the County has a fund balance and can be used in future years for purposes determined by the County Council through the budget development process. The 2026 Tentative Budget anticipates that Wasatch County will end 2026 with a total fund balance of \$79.68 M. The following graph provides a total amount of fund balance expected at the end of 2026 divided among the following five fund categories: The General Fund; Special Revenue Funds; Internal Service Funds; and Debt Service Funds, and Capital Funds.



Funds are generally restricted in use by Utah law and local ordinance to assure the funds are used for their intended purpose. Expenditures for each fund are authorized through the budget process. Any surplus revenue in excess of expenditures at the end of the fiscal year falls to a balance within that fund. Fund balances from any fund can be re-appropriated for future use through the budget process if the ongoing restriction of that particular fund continues to apply.

The county will maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes due to temporary revenue shortfalls (or unpredicted one-time expenditures). Fund balances are accumulated for the following purposes:

- To avoid short-term debt that might be needed to provide working capital
- To meet unexpected expenditures as the result of an emergency
- To secure the County's debt and related bond ratings
- To accumulate funding for planned capital expenditures
- To meet reserve requirements for liabilities already incurred, but not yet paid.

In accordance with Title 17-36-16 of the Utah State Code, "A county may accumulate retained earnings in any enterprise or internal service fund or a fund balance in any other fund." However, with respect to the General Fund, the maximum accumulated unappropriated surpluses cannot exceed 65% of the total revenues collected within the General Fund. In 2026, the total anticipated revenues to be collected within the General Fund (minus all Transfers In) is estimated at \$49.23 M.

To protect the County against potential emergencies, Wasatch County will strive to maintain a General Fund fund balance in excess of 50% of total anticipated revenues. As proposed, the 2026 Tentative Budget anticipates ending the year with a 51% fund balance.

By policy, any additional revenue received beyond the budgeted amount will remain within the General Fund (unless directed otherwise by the County Council) until the balance begins to approach the legal limit of 65%. Any fund balance that is projected to exceed the 65% threshold (caused by an increase in projected revenue or decrease in planned expenditures), will be transferred by staff to the County's Capital Improvement Fund, and eventually allocated to an approved capital project.

In times of emergency (as determined by the County Council), the county may temporarily utilize the General Fund's existing fund balance to preserve existing service levels provided to the community. However, if the use of reserve results in the fund balance lowering to an amount that is less than 45% of total revenue collected, the County Manager will prepare an emergency management plan (to be approved by Council) that outlines a strategy (to include a reduction in community services) to restore a 50% General Fund fund balance. This strategy could include reductions in community services.

LONG-TERM FINANCIAL PLANNING

The County's long-term financial plan is to maintain long-term financial solvency of the County by identifying significant future expenses, liabilities, problems, and resources that are not included or recognized in the current budget. As part of the Budget Development process, a five-year financial forecast projection will be developed based upon the assumption that the County will not adjust the revenue rates or alter the level of services being provided to the community.

OPERATING BUDGET POLICY

The County will prepare an annual budget with the participation of all County Departments/Offices. Budgetary procedures will conform to state and local regulations including the adoption of a balanced General Fund Budget. A balanced budget is achieved when the amount of revenue received equals the total appropriations for expenditures. The County's budget will support County Councils strategic goals and priorities and the long-range needs of the County.

Essential services will receive first priority for funding. The County will attempt to maintain current level of services for all essential services. If necessary, the County will identify low-priority services for reduction or elimination before essential services. The County will also consider the establishment of user fees as an alternative to service reductions or eliminations.

In all actions to balance the budget, the County will attempt to avoid layoffs of permanent employees if possible. Personnel reductions will be scheduled to come primarily from attrition. The

County will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses such as postponing necessary expenditures or accruing future years' revenues.

REVENUE POLICIES

Wasatch County collects revenue through a wide variety of resources that were classified within the 2026 Tentative budget among the following major revenue categories:

- **Taxes:** Revenue collected through taxation. The two largest taxes collected by Wasatch County are property taxes (which can only be used to support services funded through the General Fund, Library Fund, and Health Services Fund) and sales taxes.
- **Licenses & Permits:** Revenue collected from fees charged for licenses and permits. Examples include, but are not limited to: building inspection permits, marriage licensing, business licenses, excavation permits, etc.;
- **Intergovernmental:** Revenue received from other governmental agencies/funds. Examples include, but are not limited to: IT service fees, vehicle maintenance and replacement fees, state/federal grants, school district contract, etc.
- **Charges for Services:** Revenue received for specific goods and/or services provided by Wasatch County. Examples include, but are not limited to: Building plan review services, congregate meal services, weed removal services, dispatch service fees, recording services, etc.
- **Fines and Forfeitures:** Revenue received from penalties imposed for breaking laws and regulations. This can include, but is not limited to: traffic fines, district and/or justice court ruling, library fines, etc.
- **Miscellaneous:** Revenue received that can not be easily classified in any of the other previously identified revenue categories. One of the largest source of "miscellaneous revenue" included in the 2026 Budget is Interest earnings.
- **Transfer Ins:** Revenue that is transferred and deposited into a county-managed fund from another county-managed fund.

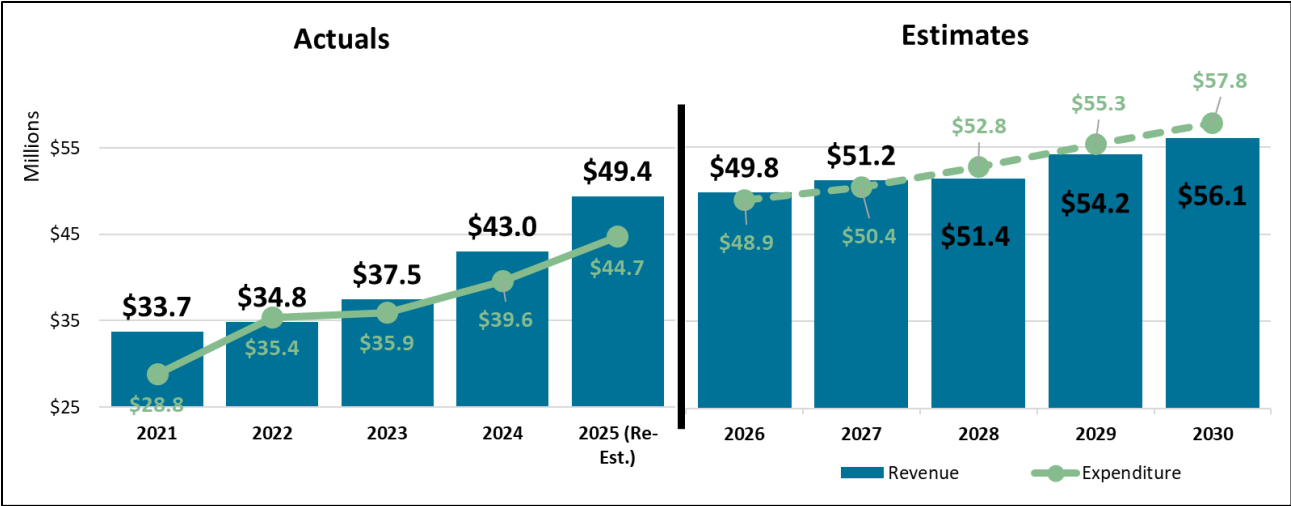
The County encourages diversity of revenue sources to improve the ability to handle fluctuations in individual revenues. Whenever possible, the County should review user fees, licenses and permit fees to determine that the service costs are not being subsidized by general revenues.

Revenue received from taxes is primarily used to support essential County Services that benefit and are available to everyone in the community. User charges/fees should be at a level that reflects service costs and be implemented for identifiable services where the costs are related to the level of services provided. Full cost charges should be imposed unless it is determined that policy, legal, or market factors require lower fees. When setting fees and charges, the County should consider

policy objectives, market rates, and charges levied by other public and private organizations for similar services.

When projecting future revenues and expenditures, a conservative approach is utilized to help the county remain fiscally sound and to reduce the probability of being in a financial crisis. This means that all revenue forecasts will be slightly underestimated while expenditures will be slightly overestimated. Previous year trends, current economic conditions, and County populations will be guiding factors in forecasting efforts.

The following graph provides a summary of the five-year forecast of the General Fund utilized during the development of the 2026 Budget and prior to the making of budgetary decisions or allocation of budgetary funding. The projections were based upon the assumption of no increase in county-provided services and were calculated conservatively.



The variance between the estimate provided for 2025 and 2026 within the 5-year estimate and the amount recorded within the 2026 Tentative Budget are associated with more accurate and up-to-date financial information and the various improvements to services and other financial priorities incorporated within the Tentative 2026 Budget.

The county is committed to offering general governmental services at the lowest price possible. Therefore, the county will continue to identify, monitor, and update user fees and charges to the extend which they cover the costs of services provided. The county will discourage the use of one-time revenues for ongoing and recurring expenditures.