



Better by Nature

**ADOPTED
BUDGET**

2026

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WASATCH COUNTY, State of Utah

2026 ADOPTED BUDGET

(Jan. 1, 2026 – Dec. 31, 2026)

Prepared by:

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Randy Bates, Finance Director

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BUDGET MESSAGE & SUMMARY

BETTER BY NATURE

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COUNTY MANAGER'S MESSAGE

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

I am pleased to present the Wasatch County adopted budget for 2026. This budget represents the culmination of extensive coordination, careful analysis, and thoughtful deliberation across all county departments, the County Council, and the public. Throughout its development, and similar to recent prior years, staff were tasked with meeting growing service demands while remaining disciplined in the use of existing and projected resources—a challenge made more complex by the county's continued rapid growth.


The preparation and approval of this year's budget required navigating significant financial and operational pressures. Increasing demands from residents, businesses, and partner agencies necessitated difficult decisions and careful prioritization. Each funding request and program proposal was evaluated with an emphasis on fiscal responsibility, long-term sustainability, and alignment with the updated strategic priorities established by the Council (see page 6).

Following the release of the proposed budget, the County Council held multiple public meetings in November and December to receive public input and conduct detailed budget discussions. As a result of those meetings, several adjustments were made prior to adoption, including a reduction of two positions—one full-time and one part-time—from the Sheriff's Office staffing proposal. These revisions reflect the Council's careful consideration of public feedback and its commitment to balancing service needs with responsible budgeting.

Despite the challenges encountered throughout this process, the adopted 2026 budget effectively leverages available funding sources and directs resources toward essential services and strategic initiatives that support the county's long-term goals. I appreciate the Council's collaboration, engagement, and leadership throughout this process, as well as the dedication of county staff who worked diligently to develop a budget that serves our residents while maintaining fiscal discipline.

We look forward to continued collaboration as we implement the 2026 budget and remain responsive to the needs of the community. Please feel free to contact me or county staff if you have questions regarding specific budget items.

Respectfully,



Dustin Grabau
Wasatch County Manager

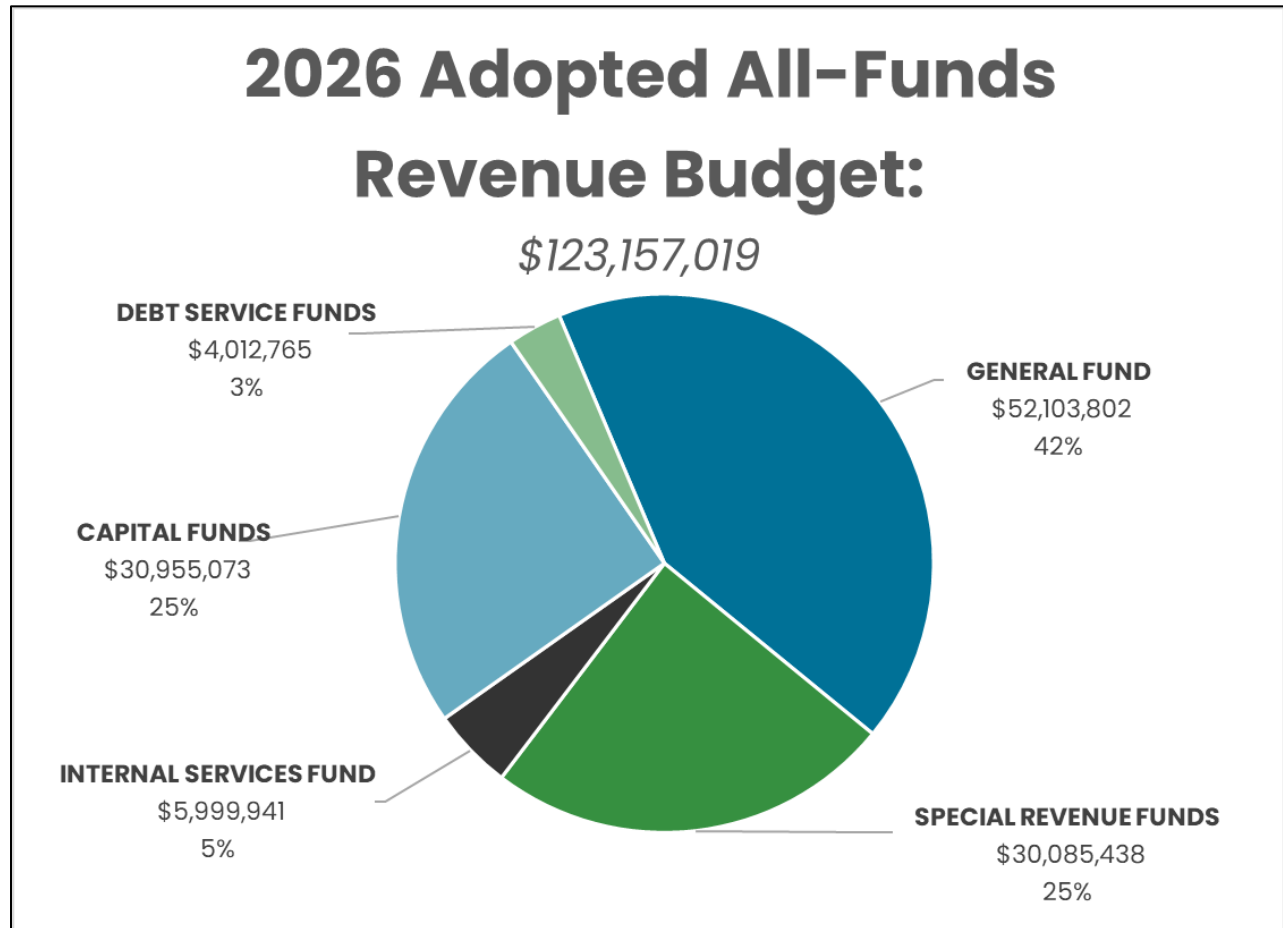
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2026 COMPREHENSIVE ADOPTED BUDGET

OVERVIEW OF ANTICIPATED REVENUE

The Wasatch County comprehensive adopted budget for 2026 is the combination of 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 amount of revenue anticipated in 2026 is \$123.16 million.

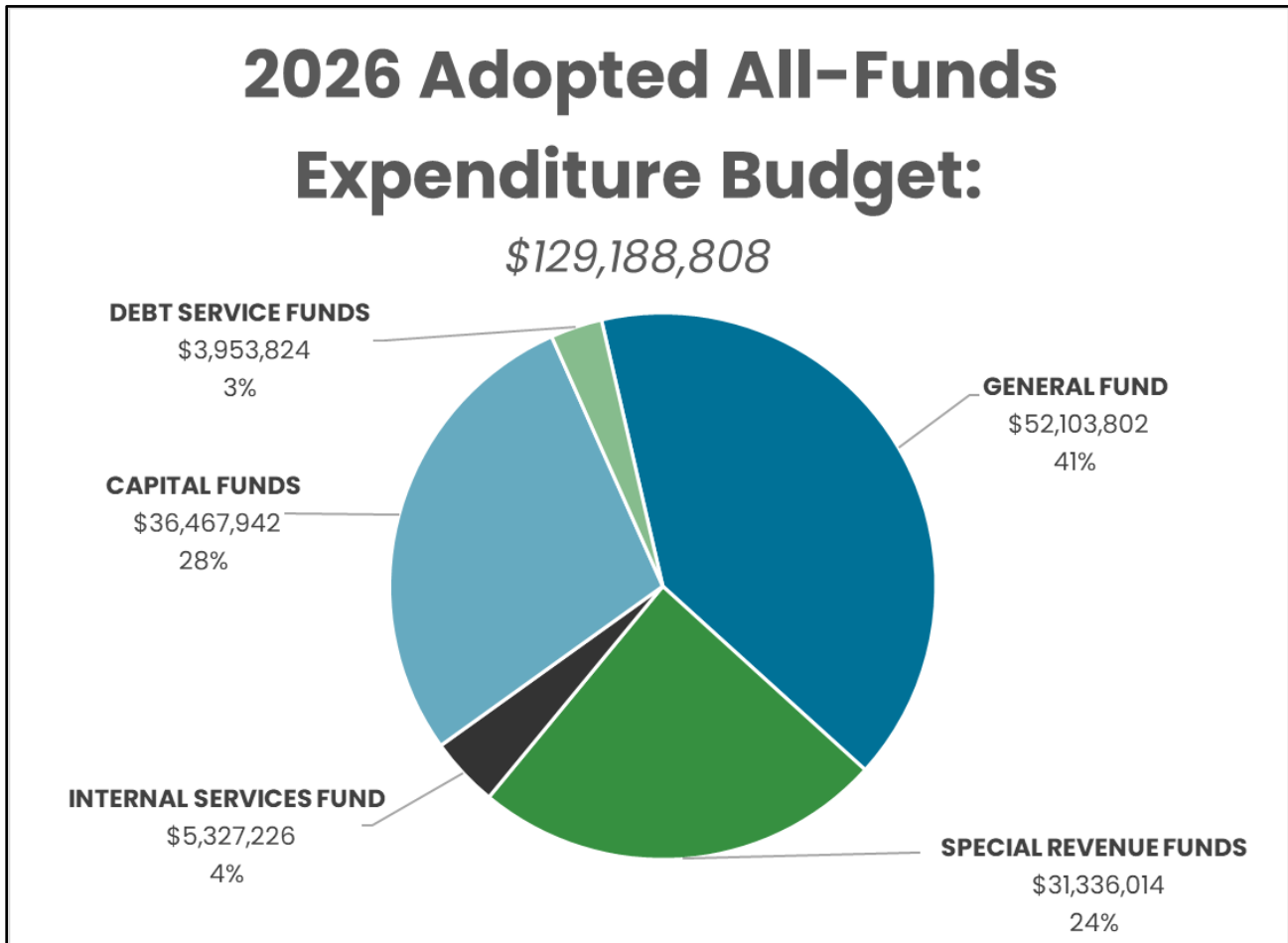


Wasatch County utilizes a conservative approach when projecting revenue. This means that the revenue forecast included in the 2026 budget is purposely underestimated to help the county remain fiscally sound and to reduce the probability of being in a financial crisis. Previous year trends, current economic conditions, and community growth were used as major guiding factors when projecting revenue for 2026.

While the county does anticipate seeing an increase in revenue in comparison to the 2025 adopted budget, those increases are generally associated with natural growth within the community. The 2026 adopted budget does not anticipate any rate/fee increases or increases in property taxes caused by truth-in-taxation.

OVERVIEW OF BUDGETED EXPENDITURES

As shown in the following graph, the total 2026 expenditure budget for the 2026 comprehensive adopted budget is \$129.19 million.

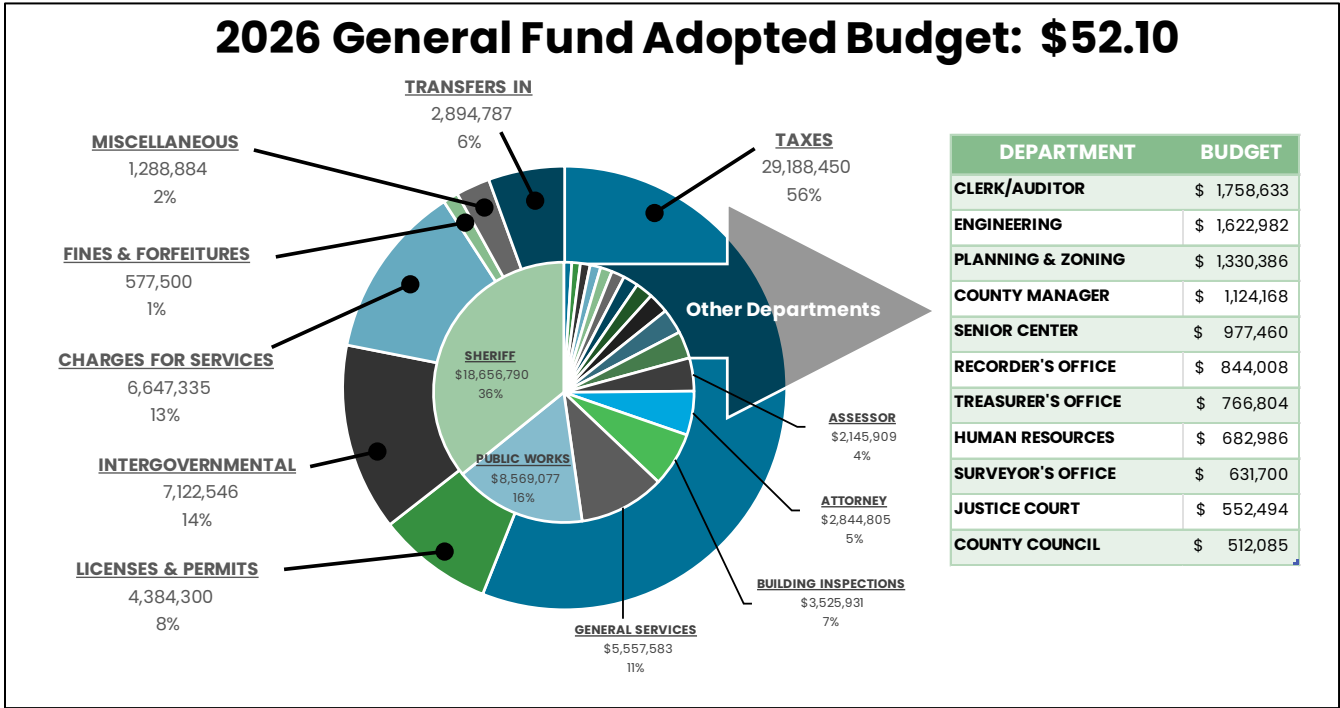


In comparison to the 2025 adopted all-fund budget, the 2026 adopted all-fund expenditure budget will increase by \$9.60 M (or by 8%). Although larger in comparison to prior years' increase, the following should be taken into consideration:

- The 2025 Adopted Budget focuses on the County's 5 priorities (see Strategic Priorities on Page 6), with an emphasis on the need to prepare for future anticipated growth;
- The 2026 Adopted Budget seeks no "Truth-in-Taxation" increases resulting in no additional property tax revenue (outside of new growth) nor does it anticipate increases in any service fees.
- The 2026 adopted budget does not include any reduction in service levels and will see increase in those services associated with the outlined initiatives.
- Funds transferred out of one fund and then expensed in another are counted as expenditures twice in the "All Fund" expenditure budget. The total amount being transferred out of the 25 county funds in 2026 is \$9.86 M.

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 adopted 2026 budget is balanced (where the forecasted revenues to be received are equal to the appropriated expenditures) with a budget of \$52,103,802. 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 adopted budget for the General Fund was to forecast estimated revenues for 2026. The total amount of General Fund revenue included in the 2026 adopted budget is \$52.10 million, which represents an increase of \$7.1 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 and Sales Tax Revenue	\$ 2.4 M
(Associated with new growth only or conservatively rightsizing budget)	
Federal/State/Local Grants & Contracts	
(To be utilized towards Snake Creek Road repairs, or associated with various public safety contracts)	\$ 1.8 M
Increased in transfers from other funds	
(From transportation, Restaurant, and Communications funds to support public safety initiatives)	\$ 404 K
Reduction of Interest Earnings	(\$ 207 K)
Other Changes in General Fund Revenues	\$ 400 K
Removal of one-time revenue	
(Examples include: Grant funding to install generator, funding to conduct local elections and completion of flooding mitigation project)	(\$ 500 K)
Increased revenue from various fees	(\$ 100 K)
(Examples include engineering, recorders, and marriage licenses)	
TOTAL PROJECTED CHANGE IN GENERAL FUND REVENUES:	\$ 7.1 M

The anticipated increase in General Fund revenue continues the county’s prior practice of forecasting revenue conservatively. For instance, although the 2026 adopted 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 2026 adopted budget anticipates a \$1.3 M increase in property taxes (to account for new community growth). While this increase is consistent with the increase in revenue received historically, the total budgeted amount of property taxes to be collected in 2026 is more closely aligned with the amount of revenue collected in 2025.

The conservative nature of the County’s budgeting practices when forecasting future revenue is largely a policy driven decision and is aligned with the County’s strategic budget priority to “remain financially conservative, responsible, and prepared” (see page 6). By being conservative in its approach to forecasting future revenues, the county can have greater confidence that the initiative included within the budget will be financially supported even despite potential negative financial shifts in the local economy.

As a reminder, while the budget anticipates an increase in property tax revenue, **the 2026 adopted 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 21), the 2026 adopted budget represents a \$7.14 million increase in expenditures. This increase can be divided into three categories: The cost to maintain current level of services; the cost to improve/increase service delivery as presented within the tentative budget; and various changes to the tentative budget authorized by Council resulting in the adopted budget.

Cost to Maintain Service Delivery. Approximately \$3.4 million of the growth in budgeted expenditures are associated with the cost of maintaining current level of services in a growing community. For example, the 2026 adopted 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 the anticipated 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 adopted budget is associated with various new initiatives & projects 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

Amended changes to tentative budget. The tentative budget was presented to council in November 2025 and then discussed in greater detail during multiple public meetings throughout the month of November and December. The budget was then adopted in December 2025 with a few recommended changes. Those changes, which reduced the total general fund budget by \$60 K are described as follows:

2026 TENTATIVE BUDGET		\$ 52.16 M
Removal of 1 of the 2 proposed full-time patrol deputy positions that was previously added in the 2026 tentative budget.		(\$ 191 K)
Removal of the part-time emergency coordinator positions that was previously added in the 2026 tentative budget.		(\$ 38 K)
Transfer from General Fund to General Use CIP Fund for future public safety capital improvement needs		\$ 169 K
2026 ADOPTED BUDGET		\$ 52.10 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 adopted 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:

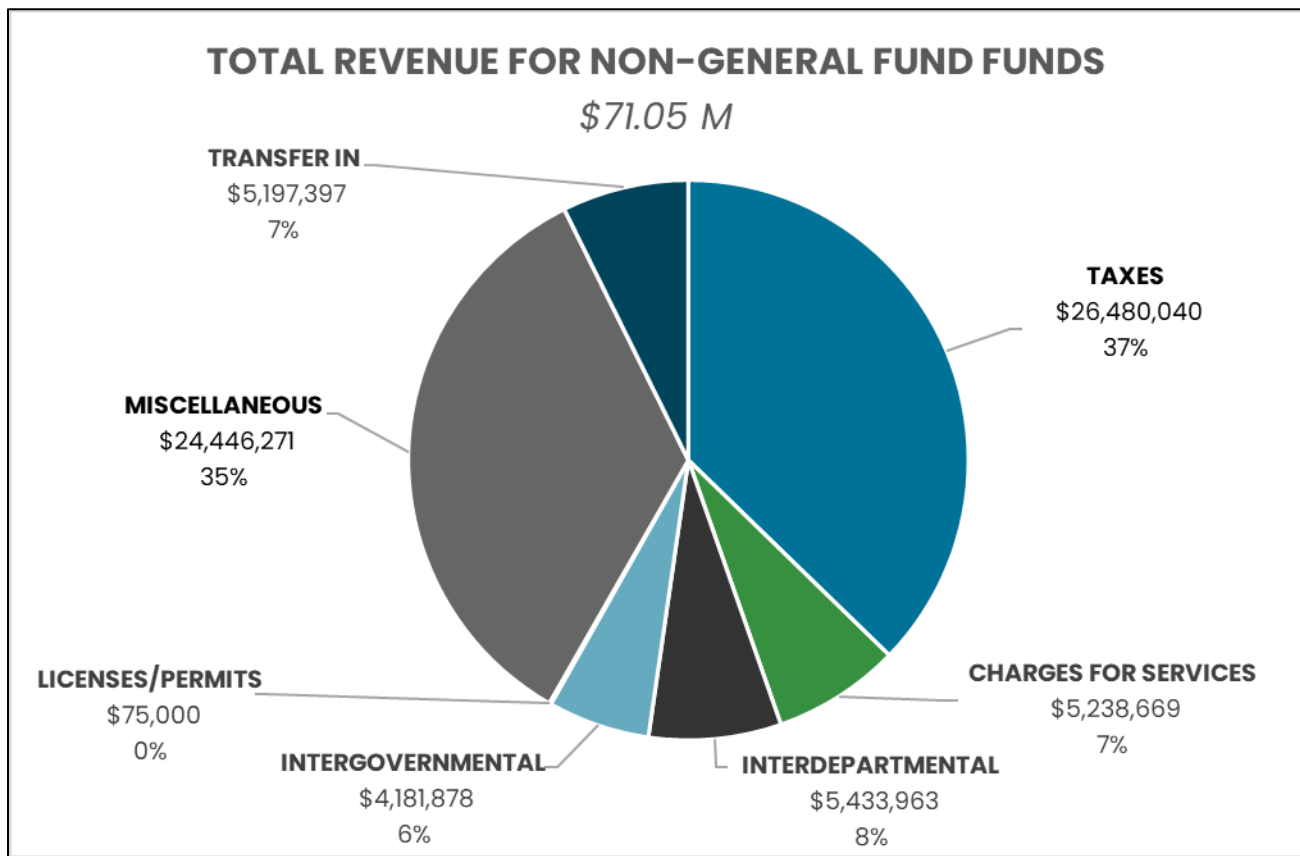
Major 2026 General Fund Budget Changes (by county priorities)

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 • Transfers \$169 K to CIP fund to begin funding future public safety capital needs
04 Provide balanced service levels that improve quality of life	<ul style="list-style-type: none"> • Addition of 7 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 OF NON-GENERAL FUND FUNDS

NON-GENERAL FUND REVENUES

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 \$71.05 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.

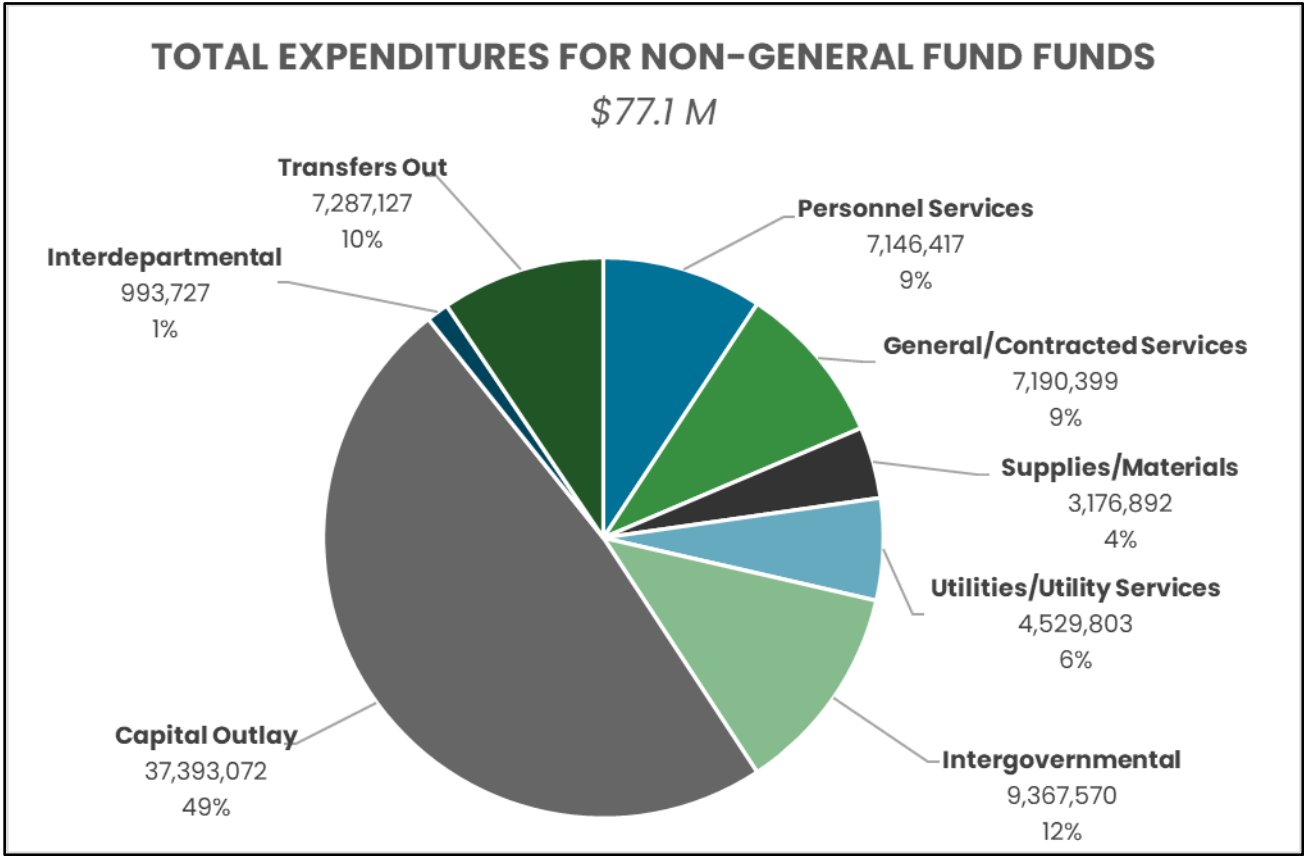


Unlike the General Fund, these funds are either restricted by law in how they can be utilized or were originally designated by Council for a specific purpose. For more details regarding these funds, please turn to page 11 to see a budget summary of all funds or pages 41 - 70 for a detailed report for each fund.

NON-GENERAL FUND EXPENDITURES

The 2026 adopted budget includes the anticipated expenditure of \$77.1 M in 2026 among the 24 non-general fund funds. As shown within the following graph, the bulk of those expenses (\$37.4 M) are associated with one-time capital projects. The two largest capital projects funded in 2026

include the final construction costs associated with the expansion of the county’s courthouse (which started in 2024 and will be finished in 2026) and beginning construction of the new administration building (which is projected to be finished in 2027).



For more details regarding the planned expenditures associated with each of the 24 funds, please turn to page 11 to see a budget summary of all funds or pages 41 – 70 for a detailed report associated with each fund.

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

CHANGES WITHIN THE NON-GENERAL FUNDS BUDGETS BY COUNCIL PRIORITIES

For summary purposes, the following table provides a description 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)

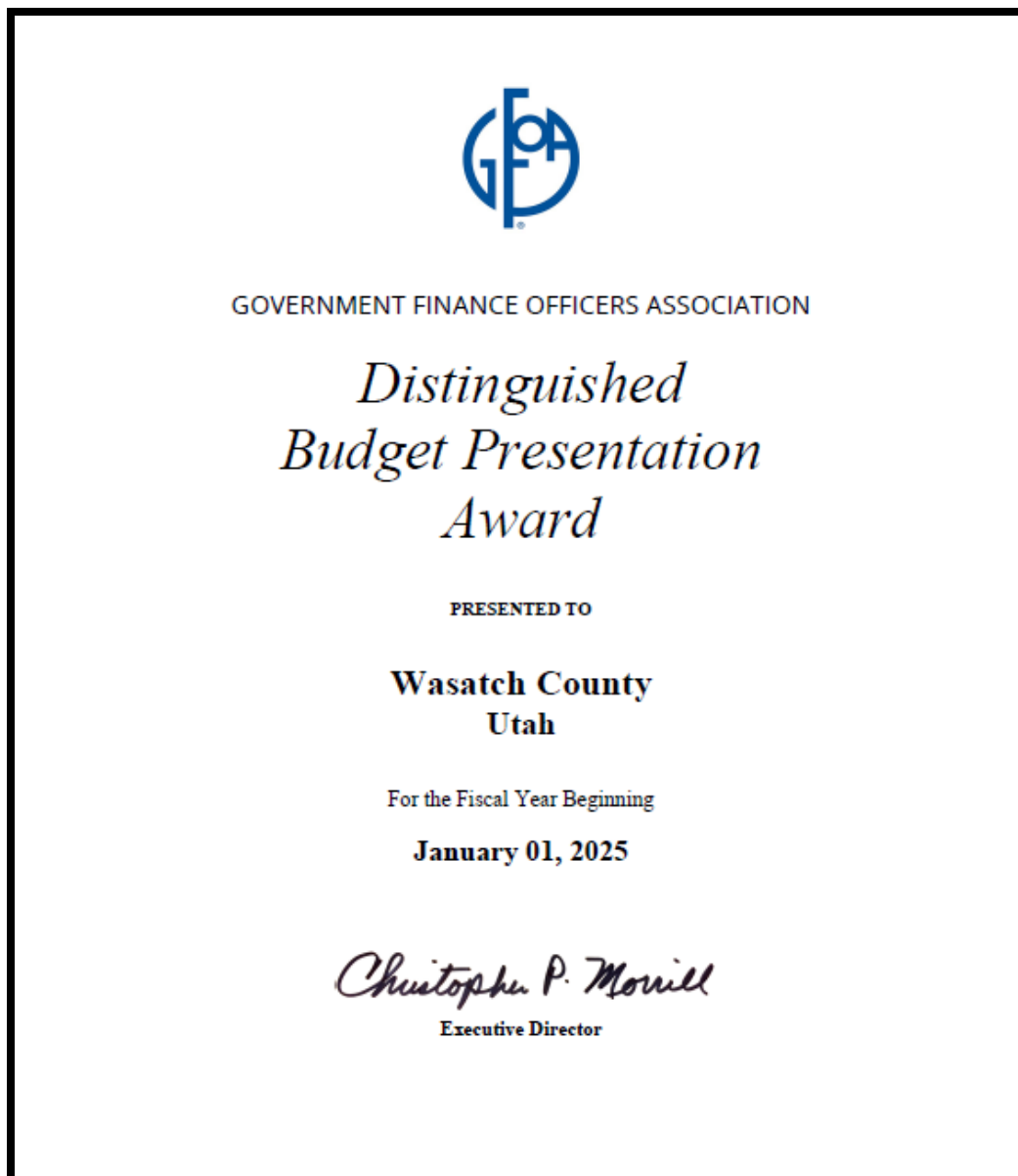
01 Remain financially conservative, responsible, and prepared.	<ul style="list-style-type: none">• Eliminate need to increase Property Taxes through Truth-in-Taxation through the strategic use of non-General Fund funds.• Continue contribution to the Library Maintenance Fund for future needs• Grow Fund 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
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.
03 Prepare for future anticipated growth	<ul style="list-style-type: none">• Make necessary safety improvements to correction facilities and begin planning for a jail expansion project to include transfer from General Fund to CIP fund for future anticipated public safety capital projects.• 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
04 Provide balanced service levels that improve quality of life	<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
05 Maintain rural character and preserve open space	<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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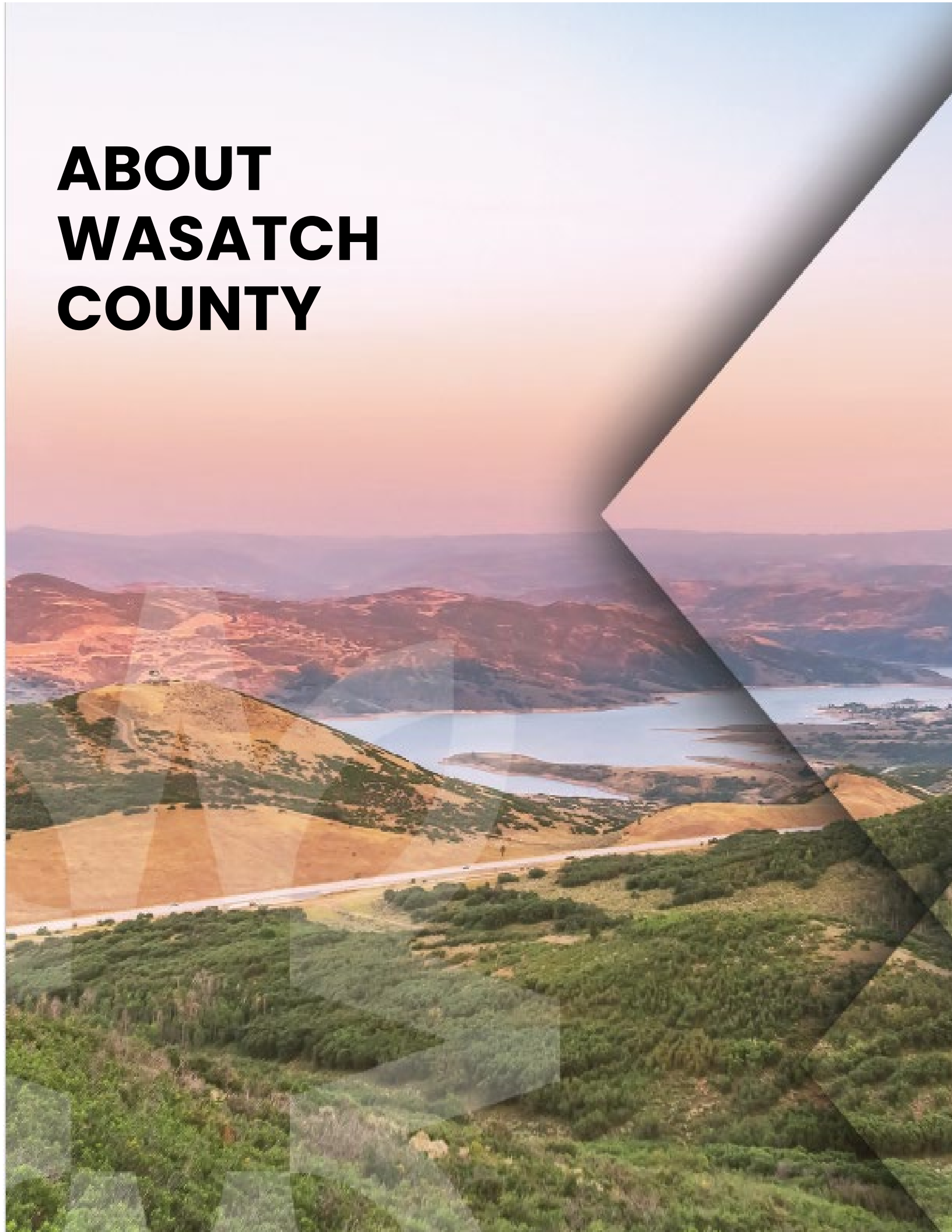
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ABOUT WASATCH COUNTY



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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

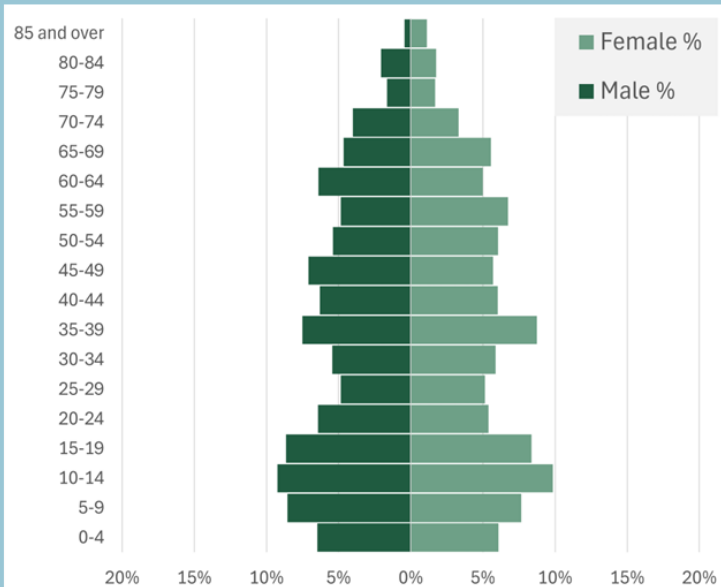
12,380

Total Housing Units

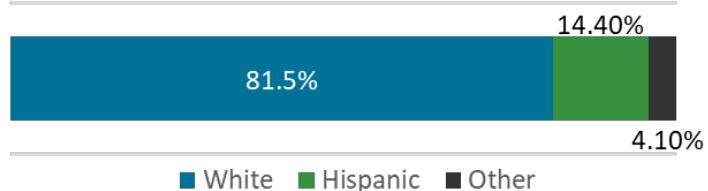
\$956,846

Median Housing Value
(residential homes only)

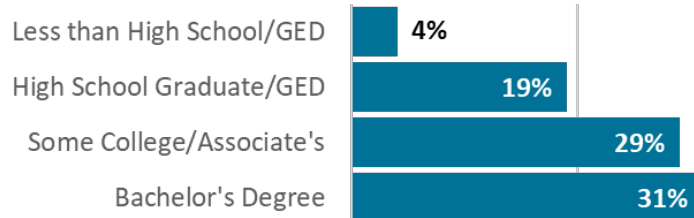
POPULATION BY GENDER/AGE



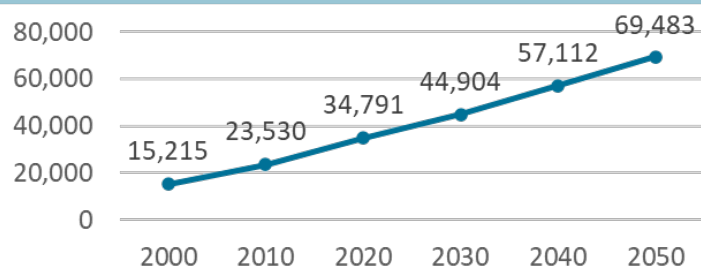
POPULATION BY RACE/ETHNICITY



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

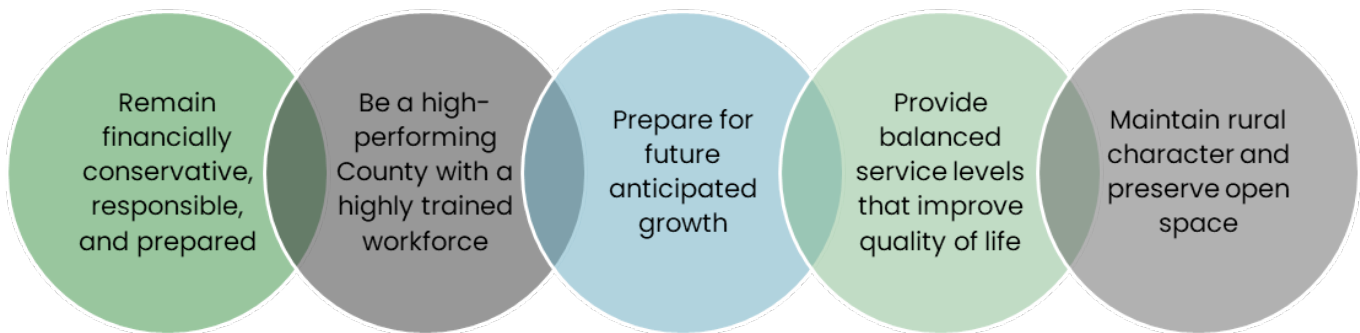
In September 2022, the County Council identified five long-term strategic priorities for Wasatch County to be used by staff when making operational and/or budgetary decisions/recommendations for Wasatch County.

Each year, and as part of the budget development process, the Council reviews the strategic priorities previously established, and if needed, makes changes that are believed to be essential considerations or changes. Since 2022, only minor changes to the strategic priorities were made to provide added clarification.

As part of the established budget development process, In October 2025, the County Council met to review the county's strategic priorities. From this meeting, the following minor changes were made:

- The first priority was reworded from "Remain financially sound and prepared" to "Remain financially conservative, responsible, and prepared." The decision to include the terms "conservative" and "responsible" was intended to formally recognize the county's obligation to exercise sound fiscal stewardship and intent to consider the financial impacts of all proposed improvements.
- The fourth priority was reworded from "Improve service levels to enhance quality of life" to "Provide balanced services levels that improve quality of life." This change was meant to underscore that the ability to make improvements does not automatically justify doing so, and that any service level enhancements must be strategic and aligned with the other strategic priorities.

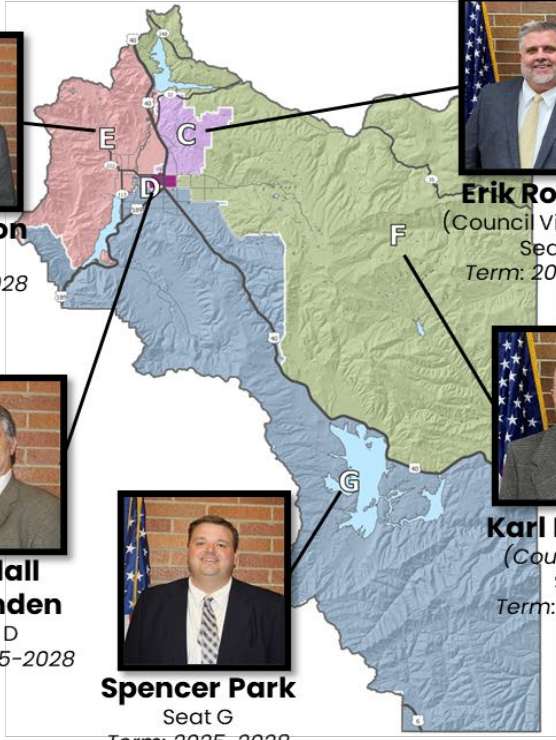
As decided in the past, the council specifically chose not to number the strategic priorities to not create the impression that one priority is of a higher value to the others. The following graph provides the county's revised and updated strategic budgetary priorities:



ELECTED OFFICIALS

The following provides a summary of all elected officials when the 2026 adopted 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

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

Spencer Park
Seat G
Term: 2025-2028

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

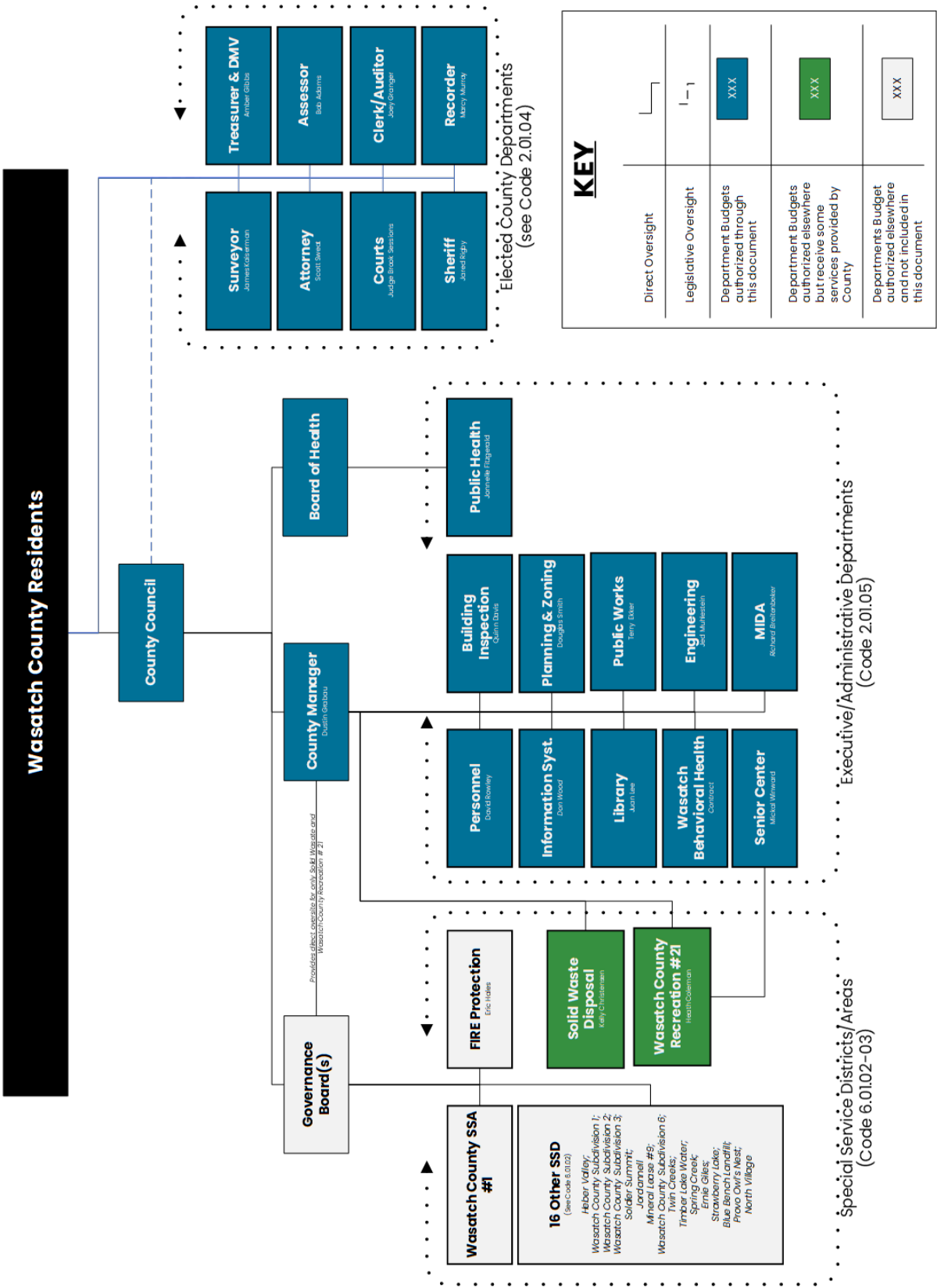


Jared Rigby
County Sheriff
Term: 2023-2026



James Kaiserman
County Surveyor
Term: 2025-2028

WASATCH COUNTY ORGANIZATIONAL OVERVIEW





2026 ADOPTED BUDGET SUMMARY

BETTER BY NATURE

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CONSOLIDATED BUDGET SUMMARY – BY FUND

		BEGINNING BALANCE		ADOPTED REVENUES		ADOPTED EXPENDITURES		ENDING BALANCE
GENERAL FUND	\$	24,909,310	\$	52,103,802		52,103,802	\$	24,909,310
SPECIAL REVENUE FUNDS								
HEALTH SERVICES (OPERATING DEPT.)	\$	4,613,153		3,693,752		3,857,717		4,449,188
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		3,617,140		1,248,566 *
TRAIL, ARTS & PARK (TAP) TAX		754,591		1,395,296		1,385,210		764,677
TRANSIENT ROOM TAX		2,361,287		4,625,043		4,624,103		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	\$	30,085,438	\$	31,336,014	\$	14,829,629
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		1,871,196		1,356,733		926,000		2,301,929 *
SUBTOTAL	\$	4,135,110	\$	5,999,941	\$	5,327,226	\$	4,807,825
CAPITAL FUNDS								
B & C ROADS	\$	5,323,026		2,927,100		3,083,872	\$	5,166,254
CIP: GENERAL USE		24,658,737		25,281,973		32,744,024		17,196,686 *
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	\$	30,955,073	\$	36,467,942	\$	33,972,465
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	\$	85,335,310	\$	123,157,019	\$	129,188,808	\$	79,303,521

*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.

CONSOLIDATED BUDGET SUMMARY – BY CATEGORY

	GENERAL FUND	SPECIAL REVENUE FUNDS	INTERNAL SERVICE FUNDS	CAPITAL FUNDS	DEBT SERVICE FUNDS	ALL FUNDS
BEGINNING BALANCE	\$ 24,909,310	\$ 16,080,204	\$ 4,135,110	\$ 39,485,334	\$ 725,352	\$ 85,335,310
REVENUES						
TAXES	\$ 29,188,450	\$ 25,870,699	\$ -	\$ 250,000	\$ 359,341	\$ 55,668,490
LICENSES/PERMITS	8,675,912	-	75,000	0	0	8,750,912
INTERGOVERNMENTAL REVENUE	8,327,546	1,763,200	275,179	2,143,500	0	12,509,424
CHARGES FOR SERVICES	1,150,723	2,063,669	65,000	2,260,000	850,000	6,389,392
FINES/FORFEITURES	582,500	-	-	0	0	582,500
INTERDEPARTMENTAL	-	-	5,433,963	0	0	5,433,963
MISCELLANEOUS	1,283,884	337,871	150,800	23,940,600	17,000	25,730,155
TRANSFER IN	2,894,787	50,000	-	2,360,973	2,786,424	8,092,183
TOTAL REVENUES	\$ 52,103,802	\$ 30,085,438	\$ 5,999,941	\$ 30,955,073	\$ 4,012,765	\$ 123,157,019
TOTAL AVAILABLE FUNDS	\$ 77,013,112	\$ 46,165,642	\$ 10,135,051	\$ 70,440,407	\$ 4,738,117	\$ 208,492,329
APPROPRIATIONS						
PERSONNEL SERVICES	\$ 31,064,533	\$ 5,059,064	\$ 2,087,352	\$ -	\$ -	\$ 38,210,950
GENERAL/CONTRACTED SERVICES	7,361,186	5,704,409	1,460,990	25,000	-	14,551,585
SUPPLIES/MATERIALS	2,588,020	738,340	338,552	2,100,000	-	5,764,912
UTILITIES/UTILITY SERVICES	1,134,267	266,583	294,350	15,046	3,953,824	5,664,070
INTERGOVERNMENTAL EXPENSES	20,000	9,367,570	-	-	-	9,387,570
INTERDEPARTMENTAL EXPENSES	4,061,823	912,322	81,405	-	-	5,055,550
CAPITAL OUTLAY	3,305,000	2,543,000	1,016,200	33,833,872	-	40,698,072
TRANSFER OUT	2,568,973	6,744,726	48,377	494,024	-	9,856,099
TOTAL APPROPRIATIONS	\$ 52,103,802	\$ 31,336,014	\$ 5,327,226	\$ 36,467,942	\$ 3,953,824	\$ 129,188,808
ENDING BALANCE	\$ 24,909,310	\$ 14,829,628	\$ 4,807,825	\$ 33,972,465	\$ 784,293	\$ 79,303,521

CONSOLIDATED FUND SCHEDULE – BY FUND

	ACTUAL 2024		BUDGET 2025		ESTIMATED 2025		ADOPTED 2026	
BEGINNING BALANCE	\$	57,478,146	\$	77,714,113	\$	86,017,203	\$	85,335,310
REVENUES								
GENERAL FUND	\$	43,029,718	\$	44,961,328	\$	49,808,559	\$	52,103,802
HEALTH SERVICES (OPERATING DEPT.)		4,206,823		4,120,188		4,120,188		3,693,752
LIBRARY (OPERATING DEPT.)		2,118,058		2,410,247		2,333,985		2,444,977
M.I.D.A. (OPERATING DEPT.)		380,732		674,556		714,601		1,112,387
EMS SALES TAX		4,664,409		6,228,705		6,657,953		6,857,692
FEDERAL GRANTS FUND		13,856		-		-		-
JAIL COMMISSARY		48,641		122,000		42,564		47,000
LIBRARY MAINTENANCE		106,427		153,500		208,403		53,500
LIQUOR DISTRIBUTION		98,039		78,800		78,800		78,800
RESTAURANT TAX		1,793,467		1,585,000		1,872,254		1,891,124
TRAIL, ARTS & PARK (TAP) TAX		1,252,900		1,203,000		1,344,958		1,395,296
TRANSIENT ROOM TAX		4,335,249		4,215,000		4,566,598		4,625,043
TRANSPORTATION TAX		4,199,645		6,800,000		7,226,898		7,474,044
911 EMERGENCY SERVICES		427,827		358,000		405,378		411,825
I.T. SERVICES (OPERATING DEPT.)		3,017,752		3,766,271		3,911,694		3,835,860
COMMUNICATION EQUIPMENT		251,969		219,175		258,427		219,175
COMPUTER REPLACEMENT		474,263		475,520		482,169		493,973
FLEET MAINTENANCE		86,797		94,200		95,064		94,200
FLEET REPLACEMENT		804,784		1,396,733		1,597,297		1,356,733
B & C ROADS		2,978,232		7,837,572		2,972,912		2,927,100
CIP: GENERAL USE		26,813,024		1,893,000		6,546,367		25,281,973
CIP: OPEN SPACE		2,018,733		505,000		977,657		865,000
IMPACT FEES		2,085,491		1,501,000		1,938,394		1,881,000
G.O. DEBT SERVICE BOND		356,850		359,341		360,007		359,341
MUNICIPAL BUILDING AUTHORITY		1,015,015		1,546,152		2,440,201		3,653,424
TOTAL REVENUES	\$	106,578,703	\$	92,504,287	\$	100,961,329	\$	123,157,019
TOTAL AVAILABLE FUNDS								
	\$	164,056,849	\$	170,218,401	\$	186,978,532	\$	208,492,329
APPROPRIATIONS								
GENERAL FUND	\$	39,610,198	\$	44,961,328	\$	48,316,761	\$	52,103,802
HEALTH SERVICES (OPERATING DEPT.)		3,671,951		4,127,685		4,127,685		3,857,717
LIBRARY (OPERATING DEPT.)		2,014,478		2,376,036		2,344,571		2,444,977

(“All Fund” Fund Schedule continues onto next page.....)

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	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 2026
APPROPRIATIONS (CONT.)				
M.I.D.A. (OPERATING DEPT.)	258,728	1,047,696	1,048,887	952,793
EMS SALES TAX	4,664,409	6,228,705	6,657,953	6,857,692
FEDERAL GRANTS FUND	581,899	-	-	-
JAIL COMMISSARY	167,701	122,000	48,657	57,000
LIBRARY MAINTENANCE	50,000	50,000	-	70,000
LIQUOR DISTRIBUTION	108,059	60,000	81,205	74,400
RESTAURANT TAX	1,039,804	1,418,213	1,390,213	3,617,140
TRAIL, ARTS & PARK (TAP) TAX	983,281	1,158,852	1,171,413	1,385,210
TRANSIENT ROOM TAX	5,106,012	3,776,602	4,362,258	4,624,103
TRANSPORTATION TAX	4,017,152	6,600,000	6,285,682	6,961,983
911 EMERGENCY SERVICES	221,467	358,000	308,243	433,000
I.T. SERVICES (OPERATING DEPT.)	3,168,886	3,705,220	3,645,110	3,844,747
COMMUNICATION EQUIPMENT	183,130	160,429	302,572	210,429
COMPUTER REPLACEMENT	155,962	625,000	625,000	251,850
FLEET MAINTENANCE	70,311	94,200	48,961	94,200
FLEET REPLACEMENT	272,571	1,031,200	1,568,474	926,000
B & C ROADS	621,970	9,361,856	765,933	3,083,872
CIP: GENERAL USE	7,076,219	28,786,509	15,012,860	32,744,024
CIP: OPEN SPACE	-	-	-	-
IMPACT FEES	2,017,342	805,722	1,050,960	640,046
G.O. DEBT SERVICE BOND	523,562	310,100	319,100	317,400
MUNICIPAL BUILDING AUTHORITY	1,454,552	2,425,904	2,359,703	3,636,424
TOTAL APPROPRIATIONS	\$ 78,039,646	\$ 119,591,256	\$ 101,842,201	\$ 129,188,808
ENDING BALANCE	\$ 86,017,203	\$ 50,627,144	\$ 85,335,310	\$ 79,303,521

AUTHORIZED POSITION COUNT

	2024 AUTHORIZED	2025 AUTHORIZED	2026 ADOPTED	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	88.0	92.0	99.0	7.0 ²
SURVEYOR	5.0	5.0	5.0	-
TREASURER	6.0	6.0	6.0	-
GENERAL FUND TOTALS:	217.0	222.0	238.0	16.0
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:	277.0	281.0	295.0	14.0

¹ Increase in position count for the Assessor's Office is due to converting two full-time positions into five part-time positions. As shown within the Assessors budget page (see page 23) the number of FTEs in 2026 remains unchanged.

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 but are not considered as county employees.

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2026 OPERATIONAL PERFORMANCE GOALS

As Wasatch County looks ahead, the following goals serve as a crucial framework for tracking progress and ensuring operations remain aligned with our 5 strategic priorities (See page 6 **Error! Bookmark not defined.** for details regarding strategic priorities). The table below includes last year's goals and performance and establishes the new goals to be completed in 2026 before December 31, 2026 by the assigned departments. By setting clear, measurable targets, the County aims to foster accountability and transparency to the community, while assisting with collaboration across departments to ensure everyone is empowered to contribute towards shared objectives.

Strategic Priorities*	Description	Owner	2024 Actuals	2025 Actuals	2026 Goals
3, 4	Total taxable parcels to be assessed	Assessors Office	27,807	30,743	30,743
2,4	Percentage of total parcels with a detailed review that is older than 5 years	Assessors Office	0.6%	0.7%	1.0%
2,4	Number of Building Inspections Performed	Building Inspections	19,517	23,894	24,000
2,4	Average number of days for Residential Plan Reviews (less than 14 days required by statute)	Building Inspections	10	6	10
2,4	Number of permits issued	Building Inspections	595	875	700
2,3	Number of engineering permits issued	Engineering Department	102	117	100
2	% of employees issued a preliminary performance evaluation to explain/clarify performance expectations	Human Resources	75%	60%	95%
2	Number of training classes offered to employees to improve collaboration and performance of individual work	Human Resources	29	35	30
4	IT Service Requests (request for new services)	Information Technology	239	107	280
4	IT Incident Requests (repair of existing services)	Information Technology	4,298	4,430	4,500
2	Average Priority 1 Incident Request Resolution Time (in hours)	Information Technology	24	5	8
2,4	Process Improvement Projects completed	Information Technology	18	29	25
2,3,4	Traffic Cases Disposed	Justice Court	3,209	3,137	3,200
2,3,4	Criminal & small claims cases disposed	Justice Court	854	872	875
4	Number of visitors to the Library (or library sponsored off-site event)	Library	91,870	95,873	92,000
4	Number of people attending library sponsored events	Library	18,105	20,585	18,100
4	Number of items borrowed by residents (physical and digital)	Library	236,017	127,856	235,000
3,5	Number of land-use applications received	Planning/Zoning	139	148	140
2,4	Total miles of roads snowplowed	Public Works	N/A	4,140	4,000
2,3,4	Total miles of roads receiving maintenance services	Public Works	42	26	50
5	Total acreage of land sprayed for weeds	Public Works	3,905	3,905	3,900
2,3	Number of documents recorded	Recorder's Office	14,048	14,483	14,000
3	Number of new parcels created	Recorder's Office	1,336	2,054	1,000
4	Number of active members	Senior Center	423	441	530
4	Number of meals provided (congregate & delivery)	Senior Center	19,638	19,405	20,000
2,4	Total number of incoming 911 calls (emergency & non-emergency)	Sheriff's Office	24,820	39,159	35,000
2,4	Total number of calls for service handled by Wasatch County Sheriff's Deputies	Sheriff's Office	7,749	7,023	7,000
3,4	Average monthly bed-count in Wasatch County jail (88 bed facility)	Sheriff's Office	72	69	70
1	Property Tax Collection Rate	Treasurer's Office	92%	92%	90%

* Each operational goal was specifically aligned to one of the County's 5 strategic priorities. The reference numbers provided in the table above are coded as follows: 1 = Remain financially conservative, responsible, and prepared; 2 = Be a high performing county with a highly trained workforce; 3 = Prepare for future anticipated growth; 4 = Provide balanced service levels that improve quality of life; and 5= Maintain rural character and preserve open space.

2026 BUDGETARY PROJECT GOALS

In addition to the operational performance goals previously outlined, the 2026 Budget includes funds to help the County complete multiple projects that are aligned to the County's strategic priority (see pages xi and xiv). Although descriptions of these projects are available in greater detail throughout the budget document; they are listed below to provide additional clarification, transparency, and accountability:

- Begin construction of a new administration building with the intent to be completed in 2027;
- Complete construction of the courthouse expansion project;
- Re-evaluate impact fees associated with public safety;
- Conduct 1 executive leadership training program for 14 supervisory positions;
- Make additional improvements to the Memorial Hill Monument as approved by the Memorial Hill Subcommittee;
- Continue updating the County's General Plan with the intent to be completed by early 2027;
- Perform a wage study for all public safety positions and other positions to ensure maximum salary ranges are competitive;
- Implement use of new budget software program that improves transparency and ease-of-use and create a public facing website that allows public to view the budget and expenditures by fund, department, and category.
- Transition to a more user-friendly land-use-planning software/system.
- Fully transition to new meeting agenda/minute software system
- Finish the two-year "Fabric Parcel Map Project" initially started in 2025;
- Replace 3 snowplows and 14 fleet vehicles;
- Finalize the master planning of the Sheriff's and Search/Rescue facility and begin strategizing future funding options;
- Complete the Timberlake Fire Access Road Project;

GENERAL FUND

With Department Details

BETTER BY NATURE

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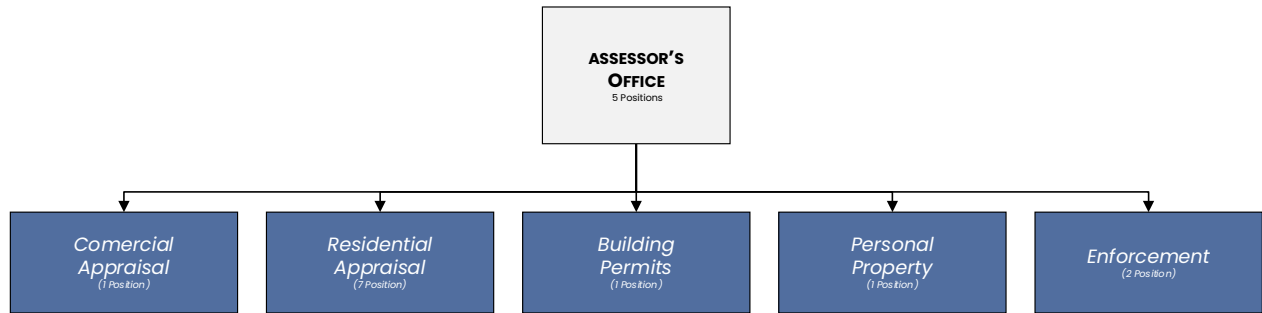


GENERAL FUND FUND SCHEDULE – BY DEPARTMENT

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 2026
BEGINNING BALANCE	\$ 19,997,992	\$ 20,745,776	\$ 23,417,512	\$ 24,909,310
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	577,500
MISCELLANEOUS	2,588,277	1,605,758	1,363,987	1,288,884
TRANSFERS IN	742,009	2,625,129	2,625,129	2,894,787
TOTAL REVENUES	\$ 43,029,718	\$ 44,961,328	\$ 49,808,559	\$ 52,103,802
TOTAL AVAILABLE FUNDS	\$ 63,027,710	\$ 65,707,104	\$ 73,226,071	\$ 77,013,112
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	5,557,583
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	16,638,199	18,656,790
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	\$ 48,316,761	\$ 52,103,802
ENDING BALANCE	\$ 23,417,512	\$ 20,745,776	\$ 24,909,310	\$ 24,909,310

GENERAL FUND FUND SCHEDULE – BY CATEGORY

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 2026
BEGINNING BALANCE	\$ 19,997,992	\$ 20,745,776	\$ 23,417,512	\$ 24,909,310
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	577,500
MISCELLANEOUS	2,588,277	1,605,758	1,363,987	1,288,884
TRANSFERS IN	742,009	2,625,129	2,625,129	2,894,787
TOTAL REVENUES	\$ 43,029,718	\$ 44,961,328	\$ 49,808,559	\$ 52,103,802
TOTAL AVAILABLE FUNDS	\$ 63,027,710	\$ 65,707,104	\$ 73,226,071	\$ 77,013,112
APPROPRIATIONS				
PERSONNEL SERVICES	25,690,561	28,626,365	27,193,345	31,064,533
GENERAL /CONTRACTED SERVICES	5,970,284	6,354,279	7,313,044	7,361,186
SUPPLIES/MATERIALS	2,244,245	2,555,977	2,289,913	2,588,020
UTILITIES/UTILITY SERVICES	1,074,299	1,055,327	1,043,755	1,134,267
INTERGOVERNMENTAL EXPENSES	-	-	-	20,000
CAPITAL OUTLAY	273,412	1,491,500	1,586,481	3,305,000
INTERDEPARTMENTAL EXPENSES	3,147,398	3,881,128	3,893,471	4,061,823
TRANSFER OUT	1,210,000	996,752	4,996,752	2,568,973
TOTAL APPROPRIATIONS	\$ 39,610,198	\$ 44,961,328	\$ 48,316,761	\$ 52,103,802
ENDING BALANCE	\$ 23,417,512	\$ 20,745,776	\$ 24,909,310	\$ 24,909,310



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.

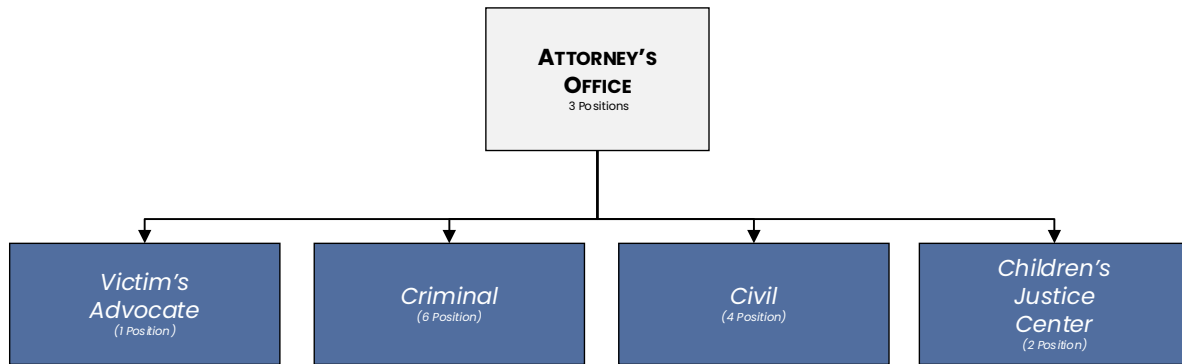
CORE RESPONSIBILITIES: To assess taxable residential/commercial properties; verify greenbelt and primary residency exemptions; communicate/inform community of property valuation and its process; and to provide exemplary customer service to community members.

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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 adopted 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. 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 5 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.

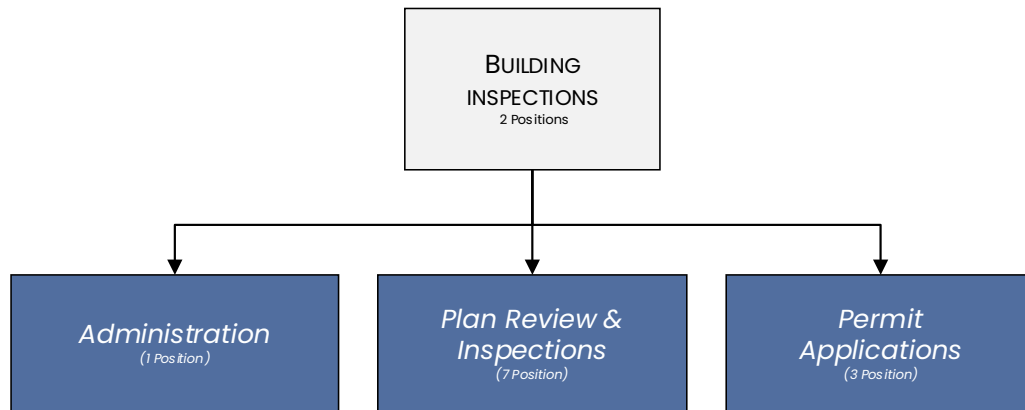
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2024	2025	2025	2026
PERSONNEL EXPENSES	2,065,084	2,149,156	2,199,419	2,500,887
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	\$ 2,844,805
<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 adopted 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 budget 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.

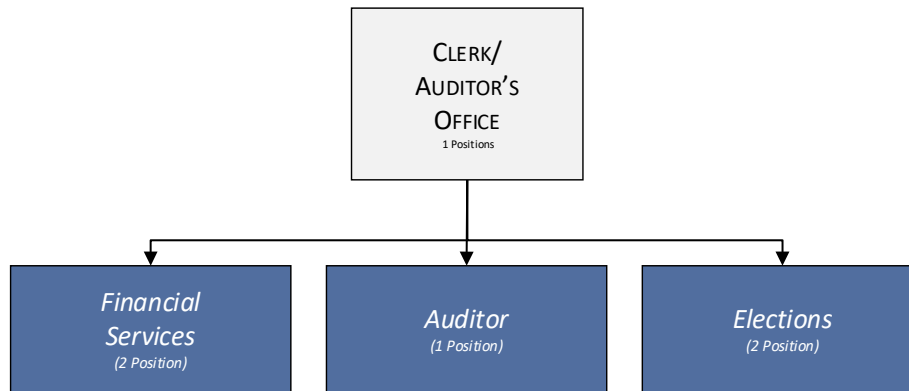
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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 adopted 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 budget 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.

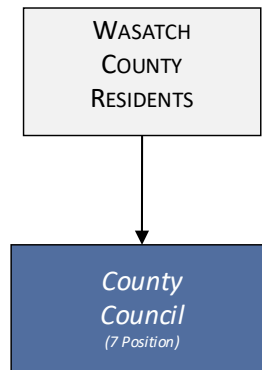
CORE RESPONSIBILITIES: To prepare, administer, process, and maintain all county-wide elections; issue marriage licenses and process passports; publishes agendas; administer financial functions of the county (including county-wide budget); maintain records of all financial transactions; conduct reviews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

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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 adopted 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.

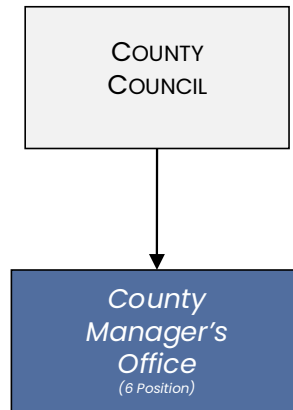
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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 adopted 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.

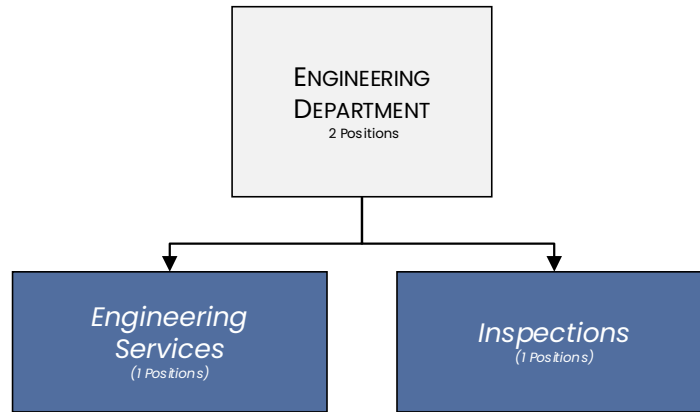
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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 adopted 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.

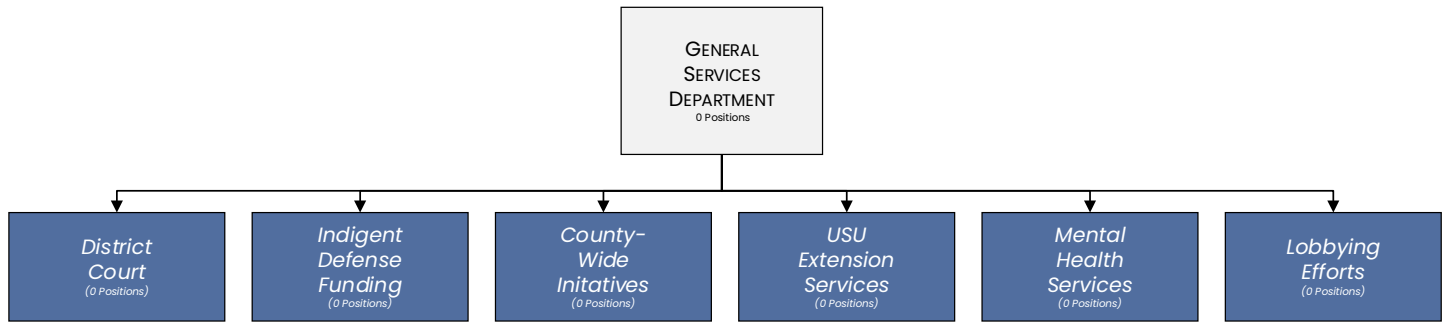
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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 adopted 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.

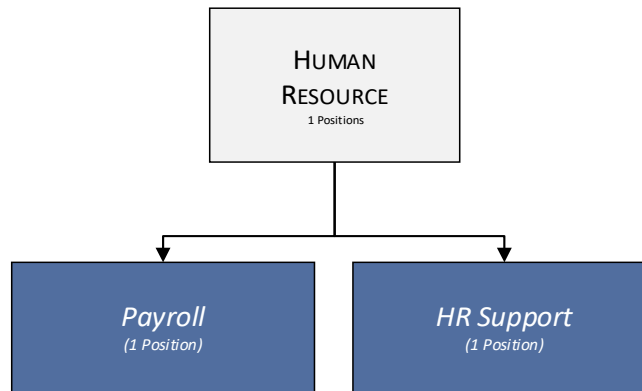
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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	2,568,973
TOTAL APPROPRIATIONS	\$ 4,188,271	\$ 4,111,751	\$ 8,298,078	\$ 5,557,583
<i>AUTHORIZED POSITIONS</i>	-	-	-	-
<i>FUNDED FTE'S</i>	-	-	-	-

The change from the 2025 adopted budget to the 2026 adopted 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.
5. Provide a one-time transfer to CIP General Use Fund for future anticipated public safety capital project. (funds previously allocated in 2026 tentative budget for additional public safety personnel, but removed as amendment per direction of Council).

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.

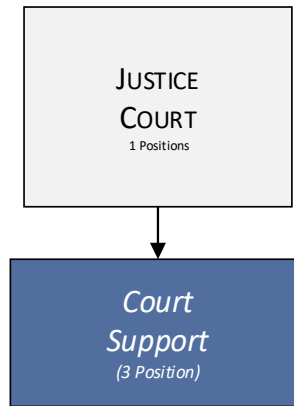
CORE RESPONSIBILITIES: To post and recruit county-wide vacant employment opportunities; To create, maintain, and communicate fair, compliant, and consistent hiring policies county-wide; To administer employee benefits (to include payroll processing); To provide/oversee personnel-related training opportunities; 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	ADOPTED
	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 adopted 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.

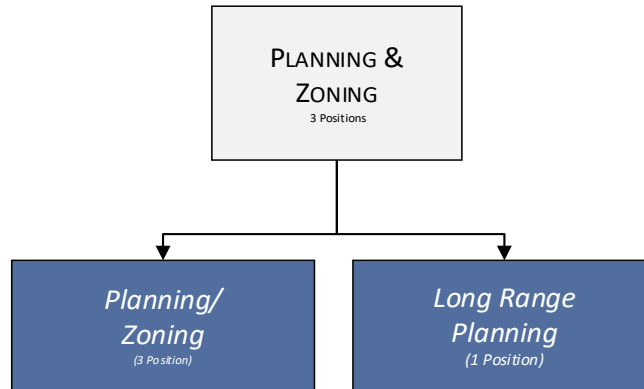
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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>

The change from the 2025 adopted budget to the 2026 adopted 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.

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;

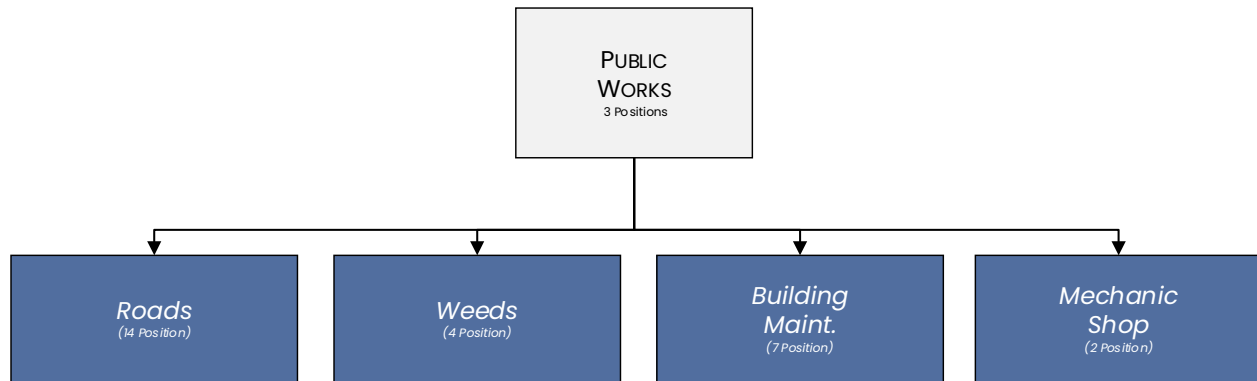
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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 adopted 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.

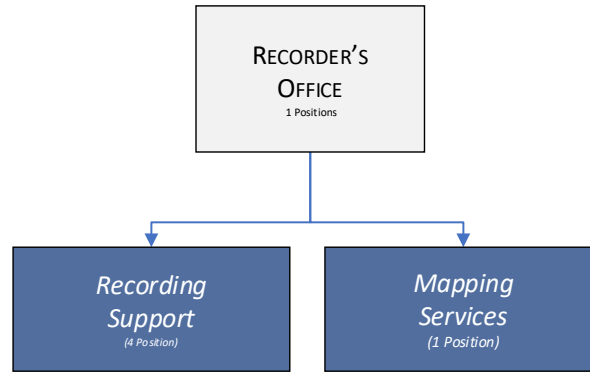
CORE RESPONSIBILITIES: To maintain the County's roadways and signage system; Provide maintenance and repair services to county-owned buildings; Provide snow removal services during winter months and noxious weed control services during spring/summer months; Provide flood control services when needed.

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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 adopted 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.

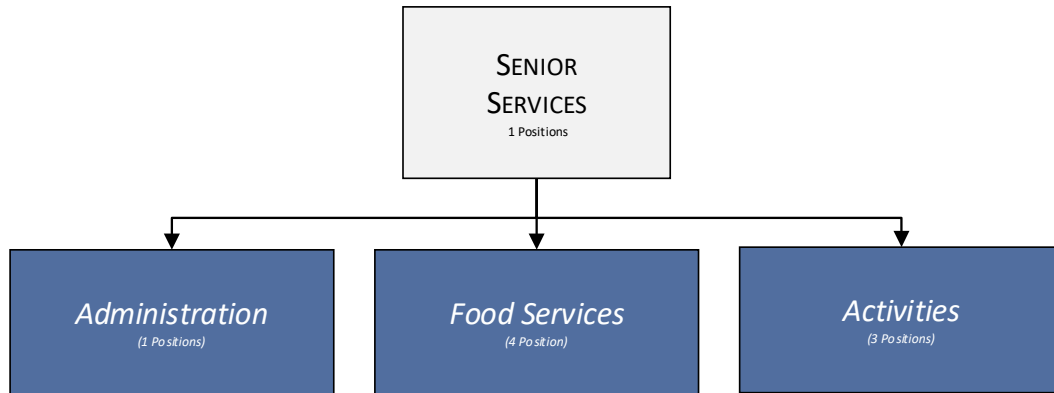
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 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 adopted 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.

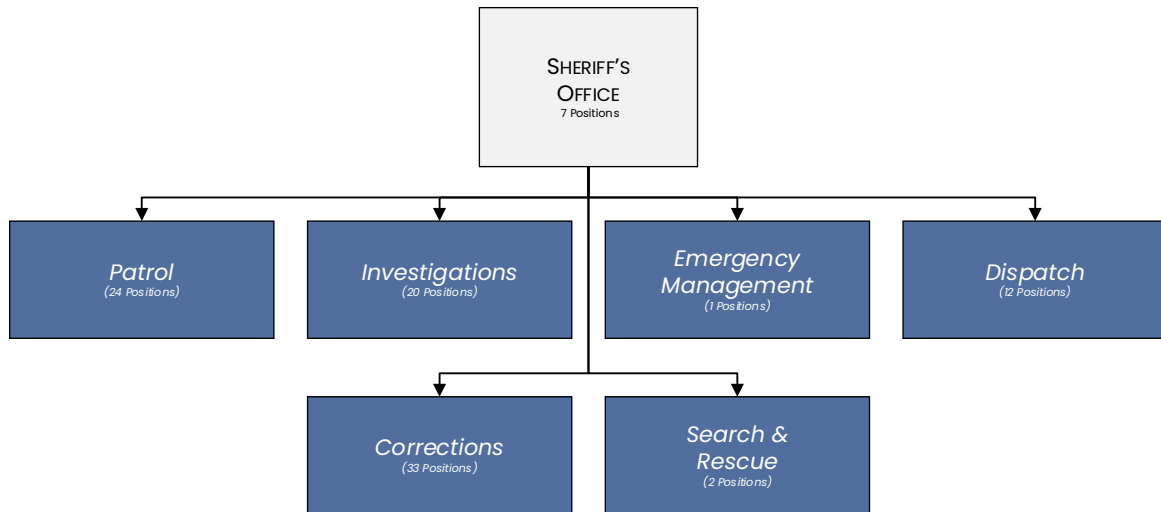
CORE RESPONSIBILITIES: Provides Meals on Wheels services for qualified homebound seniors and congregate meals at the Senior Center every Tuesday and Thursday; Provide a wide variety of desired activities for senior members of the community and to provide opportunities for seniors to attend various special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

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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 adopted 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.

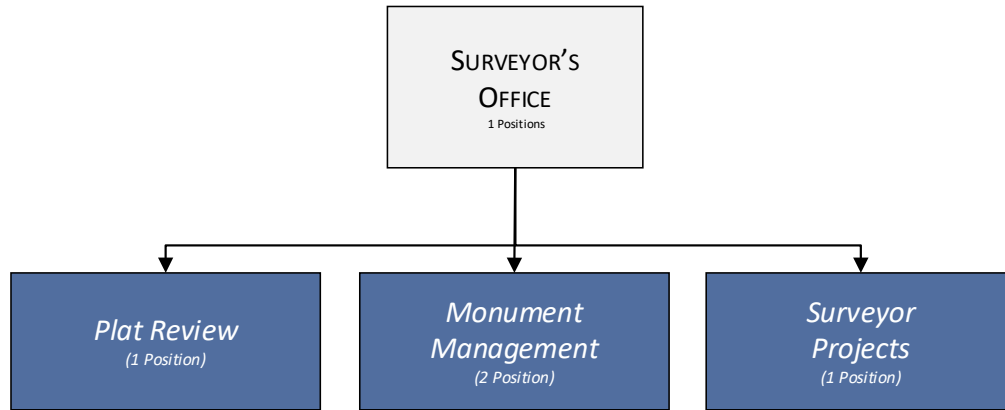
CORE RESPONSIBILITIES: Investigate crimes, serve and protect schools; Maintain safety and security of the jail and courts and inmate population; Assist residents and visitors with search and rescue operations; provide emergency communication services; Provide emergency management services;

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2024	2025	2025	2026
PERSONNEL EXPENSES	11,609,644	12,814,229	12,038,847	13,927,589
GENERAL & CONTRACTED SERVICES	838,634	628,250	876,864	930,693
SUPPLIES & MATERIALS	1,085,484	1,204,500	1,008,637	1,220,500
UTILITIES & UTILITY SERVICES	246,629	285,517	261,522	295,517
INTERDEPARTMENTAL CHARGES	1,529,066	1,971,377	1,980,897	2,042,491
CAPITAL OUTLAY	123,597	402,000	471,431	240,000
TOTAL APPROPRIATIONS	\$ 15,433,053	\$ 17,305,873	\$ 16,638,199	\$ 18,656,790
<i>AUTHORIZED POSITIONS</i>	<i>88.0</i>	<i>91.0</i>	<i>92.0</i>	<i>99.0</i>
<i>FUNDED FTE'S</i>	<i>84.8</i>	<i>85.9</i>	<i>86.1</i>	<i>93.1</i>

The change from the 2025 adopted budget to the 2026 adopted 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 seven new positions: One Professional Standards Director, two Dispatchers, one Patrol Deputy, one School Resource Officer, and two Courthouse Bailiffs.



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.

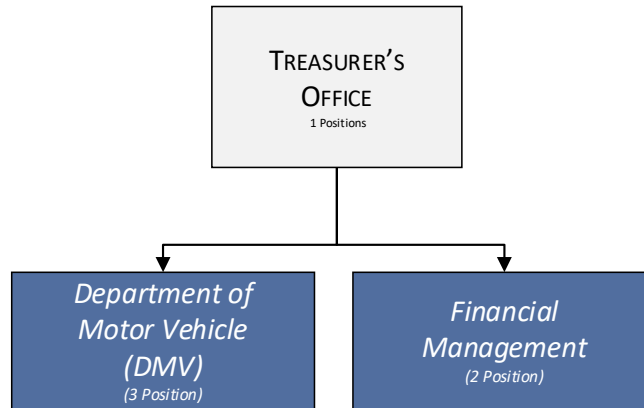
CORE RESPONSIBILITIES: Provide physical protection, replacement, and maintenance for all PLSS monuments, city street centerline monuments, and subdivision monuments; To review all plats and ascertain/verify the correct owners of the plats; To be an active member of the county tax review committee and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

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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>5.0</i>	<i>5.0</i>	<i>5.0</i>	<i>5.0</i>
<i>FUNDED FTE'S</i>	<i>4.3</i>	<i>4.3</i>	<i>4.3</i>	<i>4.3</i>

The change from the 2025 adopted budget to the 2026 adopted 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: 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 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 2026
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>	<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 adopted 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 FUNDS

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 adopted 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



WASATCH COUNTY
HEALTH DEPARTMENT
Personnel/Benefits

2026 Budget Overview

2026 Health Department Budget

	2026 Projected Budget	2025 budgeted per County	Difference of 2025 to 2026 Budget	2025 Annualized TD	Admin Total (Ind OH)	Enviro Health Total	Nursing Total	Health Ed Total	WIC Total	Prep Total	EPI Total	Narrative / Description
Total Personnel/benefits/stipend	\$ 2,637,851	\$ 2,652,033	\$ (14,181)	\$ 2,654,944	\$ 334,597	\$ 555,325	\$ 600,375	\$ 320,575	\$ 196,506	\$ 201,695	\$ 116,982	Added 2.5% step, 3% COLA, reduced by attrition
Travel Meals 230	\$ 22,200	\$ 7,955	\$ 14,245	\$ 41,046	\$ 1,200	\$ 1,000	\$ 500	\$ 4,650	\$ 150	\$ 2,200	\$ 1,100	
Travel Mileage 231	\$ -	\$ 2,148	\$ (2,148)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel Conf Registration 232	\$ 2,500	\$ 6,500	\$ (4,000)	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel Airfare 233	\$ 3,500	\$ 5,950	\$ (2,450)	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel Lodging 234	\$ 1,750	\$ 4,200	\$ (2,450)	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ 150	\$ -	\$ -	
Travel/Training -230,231	\$ 29,950	\$ 26,753	\$ 3,197	\$ 41,046	\$ 1,200	\$ 8,600	\$ 500	\$ 4,650	\$ 300	\$ 2,200	\$ 1,100	Align with Actual Experience, No MRC Strong Conf.
BOH Meals/Travel (231)	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As una BOH Travel not picked up by UALBOH
Books/Dues/Supscrip - 210	\$ 5,975	\$ 2,970	\$ 3,005	\$ 5,439	\$ -	\$ 150	\$ 2,100	\$ -	\$ 325	\$ -	\$ -	Align with Actual Experience
BOH Membership dues - 211	\$ 1,900	\$ -	\$ 1,900	\$ 1,800	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Align with Actual Experience
Bank & credit Card Fees - 212	\$ 8,000	\$ 14,000	\$ (6,000)	\$ 7,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Increased Card Usage
Public Notices - 220	\$ 1,200	\$ 1,250	\$ (50)	\$ 1,130	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Align with Actual Experience
Office Supplies - 240	\$ 21,430	\$ 35,686	\$ (14,256)	\$ 21,840	\$ 3,100	\$ 5,650	\$ 2,785	\$ 1,545	\$ 20	\$ -	\$ -	Align with Actual Experience
Equipment Maintenance - 250	\$ 16,285	\$ 12,970	\$ 3,315	\$ 48,281	\$ 200	\$ 2,075	\$ 4,030	\$ 1,065	\$ -	\$ 1,600	\$ 140	Based on 2025 Actual less Ph Infra A2
Information Systems Maint -251	\$ 310,390	\$ 291,338	\$ 19,052	\$ 295,495	\$ 31,947	\$ 63,694	\$ 76,140	\$ 40,004	\$ 23,584	\$ 22,436	\$ 13,233	Wasatch County Assessment
Communications - 280	\$ 15,057	\$ 15,151	\$ (94)	\$ 16,591	\$ 200	\$ 1,606	\$ 1,031	\$ 650	\$ -	\$ 5,770	\$ 100	
Equipment < 5,000/Software - 290	\$ 11,408	\$ 24,894	\$ (13,486)	\$ 12,445	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	Only 2 New Computers
Professional Tech - 310	\$ 81,559	\$ 232,664	\$ (151,105)	\$ 167,112	\$ 11,500	\$ 25,325	\$ 6,333	\$ 2,410	\$ 16,991	\$ -	\$ -	No W/F Supplement
Medical Officer Dues -311	\$ 7,041	\$ 7,041	\$ -	\$ -	\$ 7,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Health Dept Assoc. Fees - 312	\$ 12,500	\$ 21,000	\$ (8,500)	\$ 12,360	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Align with Actual Experience
Special Dept Supp MED - 460	\$ 329,355	\$ 381,200	\$ (51,845)	\$ 217,714	\$ -	\$ -	\$ 328,255	\$ -	\$ -	\$ 1,100	\$ -	Lower COVID Vaccinations
Special Dept Supp OTHER - 461	\$ 34,086	\$ 93,219	\$ (59,133)	\$ 53,368	\$ 1,100	\$ 22,396	\$ 7,325	\$ 1,035	\$ 100	\$ 2,000	\$ -	Reduced MRC Strong expenses
Insurance - 510	\$ 11,730	\$ 12,050	\$ (320)	\$ 12,050	\$ 11,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	UC IP as small
Improvements to BLDG - 710	\$ -	\$ 43,000	\$ (43,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	No Bldg improvements
Equip & Software Over 5,000-740	\$ 115,000	\$ 65,000	\$ 50,000	\$ -	\$ 50,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	90K Add'l Wells, 50K New Veh excluded.
Pass Thru Funds	\$ 204,000	\$ 204,000	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ 89,000	\$ 115,000	\$ -	\$ -	Grants Pass-Through
Note: Other Indirect Costs	\$ 3,857,717	\$ 4,119,219	\$ (261,501)	\$ 3,695,610	\$ 39,747	\$ 105,266	\$ 155,190	\$ 49,770	\$ 29,342	\$ 27,913	\$ 16,464	
Contract Total	\$ 1,346,271	\$ 1,940,744	\$ (594,474)	\$ 1,948,395	\$ 480,963	\$ 855,088	\$ 1,186,064	\$ 510,704	\$ 382,167	\$ 264,713	\$ 148,019	
Pass-Thru Rev	\$ 204,000	\$ 204,000	\$ -	\$ 115,000	\$ 183,469	\$ 108,911	\$ 214,038	\$ 343,392	\$ 187,478	\$ 195,170	\$ 112,812	Reduced COVID Contracts
Anticipated Fee Revenue	\$ 1,112,960	\$ 966,200	\$ 146,760	\$ 961,852	\$ 236,000	\$ 443,210	\$ 424,050	\$ 9,700	\$ -	\$ -	\$ -	Grants Pass-Through
Difference (Revenue vs Expense)	\$ (1,194,487)	\$ (1,008,274)	\$ (186,213)	\$ (670,352)	\$ (41,494)	\$ (301,967)	\$ (547,975)	\$ (68,612)	\$ (79,689)	\$ (68,543)	\$ (35,207)	Increased EHFees

Overspent ->
Underspent ->
Net ->

	2026	2025	Y/Y Change
Estimated Local Tax Revenue	\$ 1,079,069	\$ 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	\$ 50	
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%	

	% of Income	Grant Coverage	Grant coverage of expenses
36% Grants only		Grant Coverage	
41% Grants + Pass Thru		Non Passthru Exp	
71% Grants, Pass Thru & Fees			
			37% Excl. Passthru
			\$ 3,653,717

<--(added EH & Nurs OH)

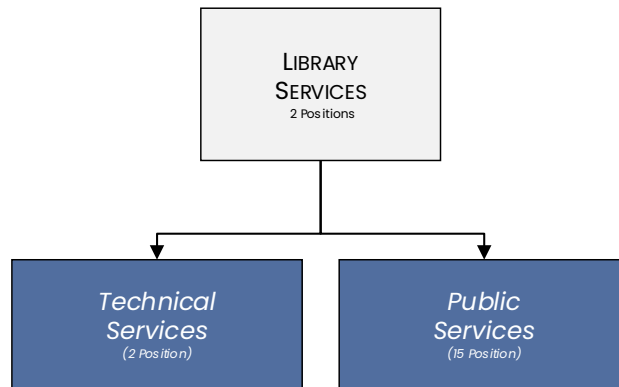
2026 Budget Overview

2025 to 2026 Comparisons (\$000)					
		2025	2026	Difference	26 % 25
Shared Exp					
Overhead	\$	356	\$ 424	\$ 68	119.2%
Payroll	\$	2,652	\$ 2,638	\$ (14)	99.5%
IT	\$	291	\$ 310	\$ 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)	\$	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	ADOPTED 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 adopted 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 2025 re-estimate anticipates a larger than budgeted transfer in 2025.

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

COUNTY
MANAGER'S
OFFICE

MIDA
(1 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	ADOPTED 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>	1.0	1.0	1.0	1.0
<i>FUNDED FTE'S</i>	1.0	1.0	1.0	1.0

The change from the 2025 adopted budget to the 2026 adopted 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	ADOPTED 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	ADOPTED 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	ADOPTED 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 adopted budget

LIBRARY MAINTENANCE FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 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 adopted 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	ADOPTED 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 adopted budget

RESTAURANT TAX FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 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	1,517,140
TOTAL APPROPRIATIONS	\$ 1,039,804	\$ 1,390,213	\$ 1,390,213	\$ 3,617,140
ENDING BALANCE	\$ 2,492,541	\$ 2,626,409	\$ 2,974,582	\$ 1,248,566

The change from the 2025 adopted budget to the 2026 adopted 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	ADOPTED 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 adopted 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		BUDGET		ESTIMATED		ADOPTED	
	2024		2025		2025		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		4,430,043
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	\$	4,625,043
TOTAL AVAILABLE FUNDS	\$	7,262,959	\$	6,073,325	\$	6,723,544	\$	6,986,329
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		2,288,103
TOTAL APPROPRIATIONS	\$	5,106,012	\$	3,776,602	\$	4,362,258	\$	4,624,103
ENDING BALANCE	\$	2,156,947	\$	2,296,723	\$	2,361,287	\$	2,362,226

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

1. Increase recurring contribution to Heber Valley Tourism and Economic Development (HVTED) to account for anticipated increased service costs.
2. Increase recurring contribution to Park and Recreation District to account for the anticipated increased service costs and to prevent the need for the Park and Recreation District from seeking an increase in property taxes through the truth-in-taxation process.
3. Transfer to the CIP Fund to support construction of the new Administration Building and HVTED offices.
4. 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	ADOPTED 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 adopted 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 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 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 adopted 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.

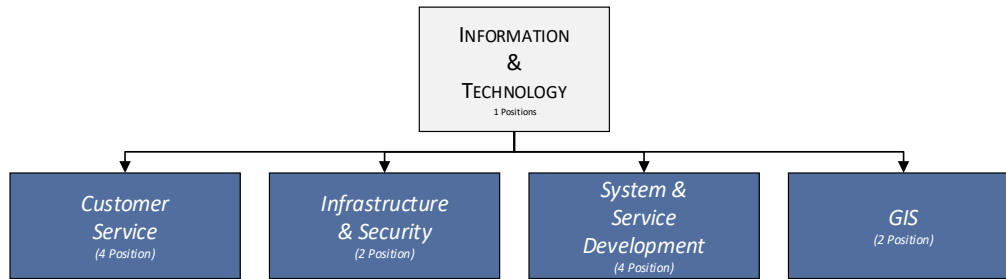
INTERNAL SERVICE FUNDS

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	ADOPTED 2026
BEGINNING BALANCE	\$ 293,921	\$ 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	\$ 3,311,673	\$ 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
MISCELLANEOUS	98,662	-	-	-
CAPITAL OUTLAY	1,344	50,000	-	30,000
TOTAL APPROPRIATIONS	\$ 3,168,886	\$ 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 adopted 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	ADOPTED 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 adopted 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	ADOPTED 2026
BEGINNING BALANCE	\$ 589,791	\$ 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	\$ 1,064,054	\$ 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	\$ 155,962	\$ 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 adopted 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	ADOPTED 2026
BEGINNING BALANCE	\$ 360,822	\$ 386,934	\$ 377,308	\$ 423,410
REVENUES				
INTERDEPARTMENTAL	68,100	82,000	82,000	82,000
MISCELLANEOUS	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 adopted budget

FLEET REPLACEMENT FUND

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	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 adopted 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 FUNDS

BETTER BY NATURE

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2026 CAPITAL IMPROVEMENT PROJECT SUMMARY

The 2026 Adopted Budget includes multiple capital improvement projects intended to improve the County's existing infrastructure. These projects were identified during the budget development process through input from the public, department directors, and the County Council. Some of the larger capital improvement projects, funded through various funding sources within the 2026 Adopted Budget (to include the General Fund), include:

- \$25.5 M for the finishing design and beginning construction of a new Administration Building (project year 2 of 3)
- \$6.1 M towards the final year of construction of the Wasatch County Court Expansion Project (project year 3 of 3)
- \$2.15 M in recurring funds for general County-wide road repairs (to include replacement/addition of traffic striping and road signage where needed).
- \$2.1 M for the purchase of land located near the County's event center for future county needs.
- 1.5 M for a flood restoration project intended to repair portions of Snake Creek Road. This project is funded largely by FEMA funds.
- \$1 M towards a jailhouse improvement project designed that improves the level of security and safety within the county jail.
- \$1.8 M towards replacement of aging snowplow vehicles and other county fleet vehicles
- \$260,000 to pay for the replacement of lights at Veterans Memorial Park.
- \$257,000 towards the design of Lake Creek Debris Basin project intended to help reduce potential flooding around Lake Creek Debris Basin Dam.
- \$235,000 towards various Wasatch County trail maintenance and/or repair projects
- \$226,500 towards road improvements of Mill Hollow Road Forest Service Road. This project is funded through a contract with the forest service.
- \$150,000 towards the completion of the Lake Creek splitter project.
- \$100,000 to finish up the Timberlake Fire Access Road project.
- \$35,000 towards additional improvements to Memorial Hill. This amount is in addition to any funds rolled over from the 2025 budget and anticipated donations provided by the community.
- Finishing the repair of 2400 South Road (funded through UDOT)
- Finishing the repair of 2400 East Road (funded through UDOT)
- Beginning construction of road repair and expansion of 3600 East Road (funded through UDOT)

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B & C ROADS FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 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	2,100,000
CAPITAL OUTLAY	171,318	7,511,856	159,300	633,872
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 adopted 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	ADOPTED
	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	1,610,973
TOTAL REVENUES	\$ 26,813,024	\$ 1,893,000	\$ 6,546,367	\$ 25,281,973
TOTAL AVAILABLE FUNDS	\$ 40,201,448	\$ 29,849,831	\$ 39,671,597	\$ 49,940,710
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	\$ 17,196,686

The change from the 2025 adopted budget to the 2026 adopted 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	ADOPTED 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 adopted budget.

IMPACT FEES FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 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 adopted 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

BETTER BY NATURE

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GENERAL OBLIGATION (G.O.) DEBT SERVICE FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	ADOPTED 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 adopted 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		BUDGET		ESTIMATED		ADOPTED	
	2024		2025		2025		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. The 2026 adopted budget for this fund will be used to support:

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 is a large, dark wooden barn with a gambrel roof. To the left of the barn is a green field, and to the right is a brown field. In the background, there are more fields, trees, and a small cluster of buildings. The entire image is overlaid with a large, semi-transparent number '2'.

BETTER BY NATURE

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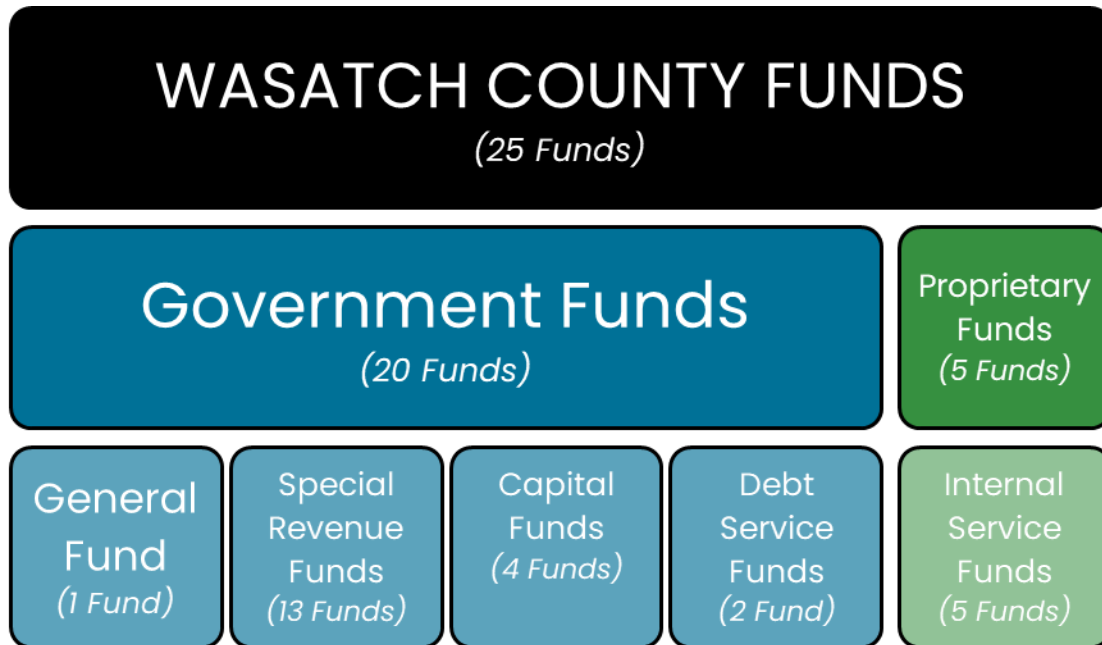
APPENDIX A: BUDGET DEVELOPMENT PROCESS

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.

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.

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).

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 \$26.359 Million. The debt represents general obligation bonds and revenue bonds. The following table provides the amount of principal and interest payments that remain for these outstanding debts:

OUTSTANDING PRINCIPLE AND INTEREST OBLIGATIONS

Calendar Year	G.O. BONDS		REVENUE BOND		NOTES PAYABLE		TOTAL PAYMENT	
	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

The following provides details regarding all county debt (summarized within the table provided above) organized by the type of debt incurred:

General Obligation (G.O.) Bonds: In April 2020, the County issued a \$4,390,000 general obligation bond for the purchase of open space. The 2026 adopted 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: The County's municipal Building Authority currently has two outstanding revenue bonds that amount to \$22.589 M in debt.

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 adopted 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 adopted 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.

Debt limits: State statutes limit the amount of General Obligation (G.O.) 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. As shown below, Wasatch County outstanding G.O. debt represents only 1.01% of the amount of debt that the state currently:

Legal Debt Margin

2024 Estimated Market Valuation:	\$18,677,521,407
<u>Debt Limit</u>	
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 one-time County-approved project
- 2. Current revenues are not sufficient to finance a large one-time 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 8 expenditure categories used in the development of the 2026 adopted 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:** Expenditures associated with the reimbursement of specific goods/services provided by another department, fund, and/or agency managed within the county's fiscal system.
- **Intergovernmental Expenditures:** Expenditures associated with the reimbursement of specific goods/services provided by another governmental agency that does not utilize the County's fiscal system.
- **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:

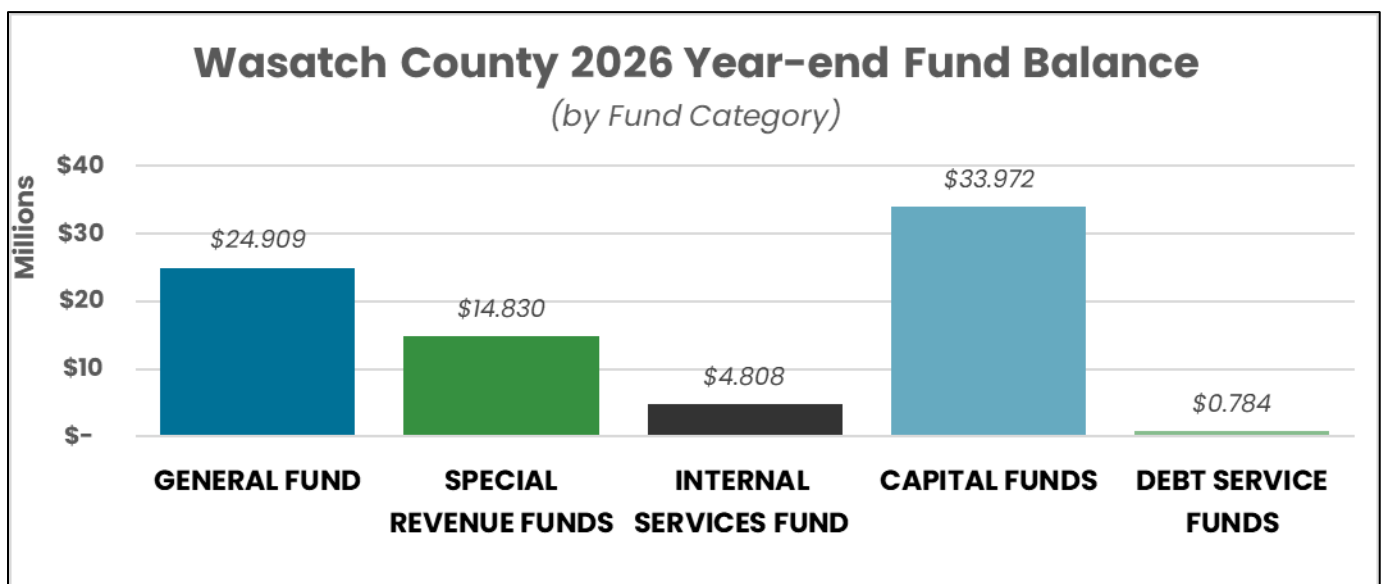
The Department of the County Manager and the Clerk/Auditor's Office will provide financial summary reports to the Council and community on a quarterly basis. The first three quarterly reports will compare the annual budget to a re-estimated budget that is based upon current revenue and expenditure trends. 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 adopted budget anticipates that Wasatch County will end 2026 with a total fund balance of \$79.3 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 \$49.21 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 adopted budget anticipates ending the year with a 50.6% 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 is 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 (see “Revenue/Expenditure Forecasting” on page 91).

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.

The County will not balance the budget by utilizing one-time revenues to fund recurring expenditures.

REVENUE POLICIES

Wasatch County collects revenue through a wide variety of resources that were classified within the 2026 adopted 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:** Revenue received from other governmental agencies/funds that are not a part of the county's fiscal system. Examples include federal, state, and/or local grants or contracts.
- **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.
- **Interdepartmental Revenue:** Revenue received from another department, fund, and/or agency managed within the county's fiscal system. Examples include, but are not limited to: IT service fees, vehicle maintenance and replacement fees.
- **Miscellaneous Revenue:** Revenue received that cannot be easily classified in any of the other previously identified revenue categories. Two of the largest source of "Miscellaneous Revenue" included in the 2026 Budget are the receipt of anticipated bond process within the

Capital improvement Fund associated with the construction of the new Administration Building and anticipated Interest earnings distributed among all funds.

- **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. The county strongly discourages the use of one-time revenues for ongoing and recurring expenditures.

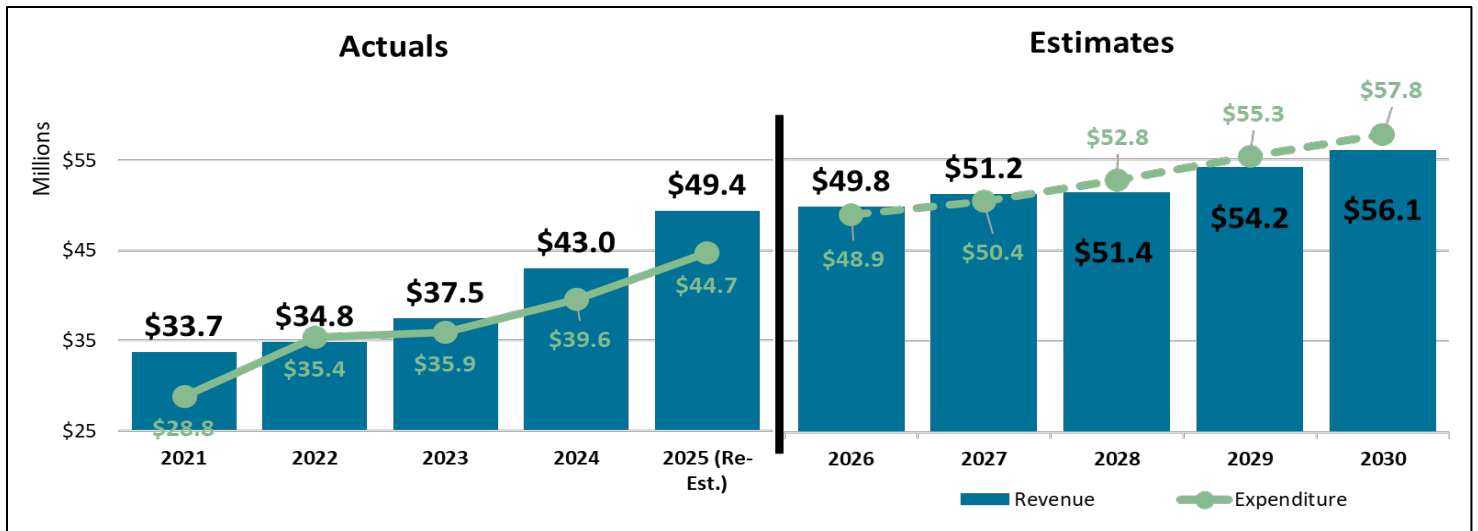
Revenue received from taxes is primarily used to support essential County Services that benefit and are available to everyone in the community. User charges/fees should be at a level that reflects service costs and be implemented for identifiable services where the costs are related to the level of services 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 will 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.

REVENUE/EXPENDITURE FORECASTING

As described on page 77, staff will provide for Council early in the budget development process a five-year Financial forecast for the county's general fund. The purpose of this forecast, which is based upon preliminary and potentially changing data, is to help aid policy makers during the early budgetary development process discuss high-level and long-term budgetary needs and to provide general direction to staff as they work with departments/offices to formulate recommendations included within the annual tentative budget.

As part of the budget development process, the following 5 year projections were presented to council and discussed in greater detail during a September 2025 council meeting. This information was very useful as it helped guide the conversation regarding essential budgetary topics such as the use of "truth-in-taxation", the potential need to prepare for future budgetary reductions.



Since much of the data utilized during the formation of the five-year forecast is preliminary and changing, the use of the 5 year financial forecast becomes progressively less impactful and helpful as the county moves through the budget development timeline. For example, the re-estimated current year projections utilized in the five-year forecast is generally based upon 6 months of actual data and 6 months of forecasted data. However, when the tentative and adopted budget is presented to the community, the current year estimates are updated to reflect 9-10 months of actual data and only 2-3 months of estimated data.

Likewise, the projections shown within the five-year forecast are generally based upon the assumption of no increase in county-provided services and do not consider any recommended budgetary reductions. Therefore, some changes that are not accurately reflected within the five-year forecast, but are detailed with more accuracy within the tentative/adopted budgets include: cost-of-living and step increases to employee wages; mandated adjustments to employee healthcare or retirement cost; the addition of new staff and/or budgetary initiatives; approved budgetary reductions; and/or authorized changes to user fees and/or charges.