



# WASATCH

— C O U N T Y —

# 2024

# ADOPTED BUDGET

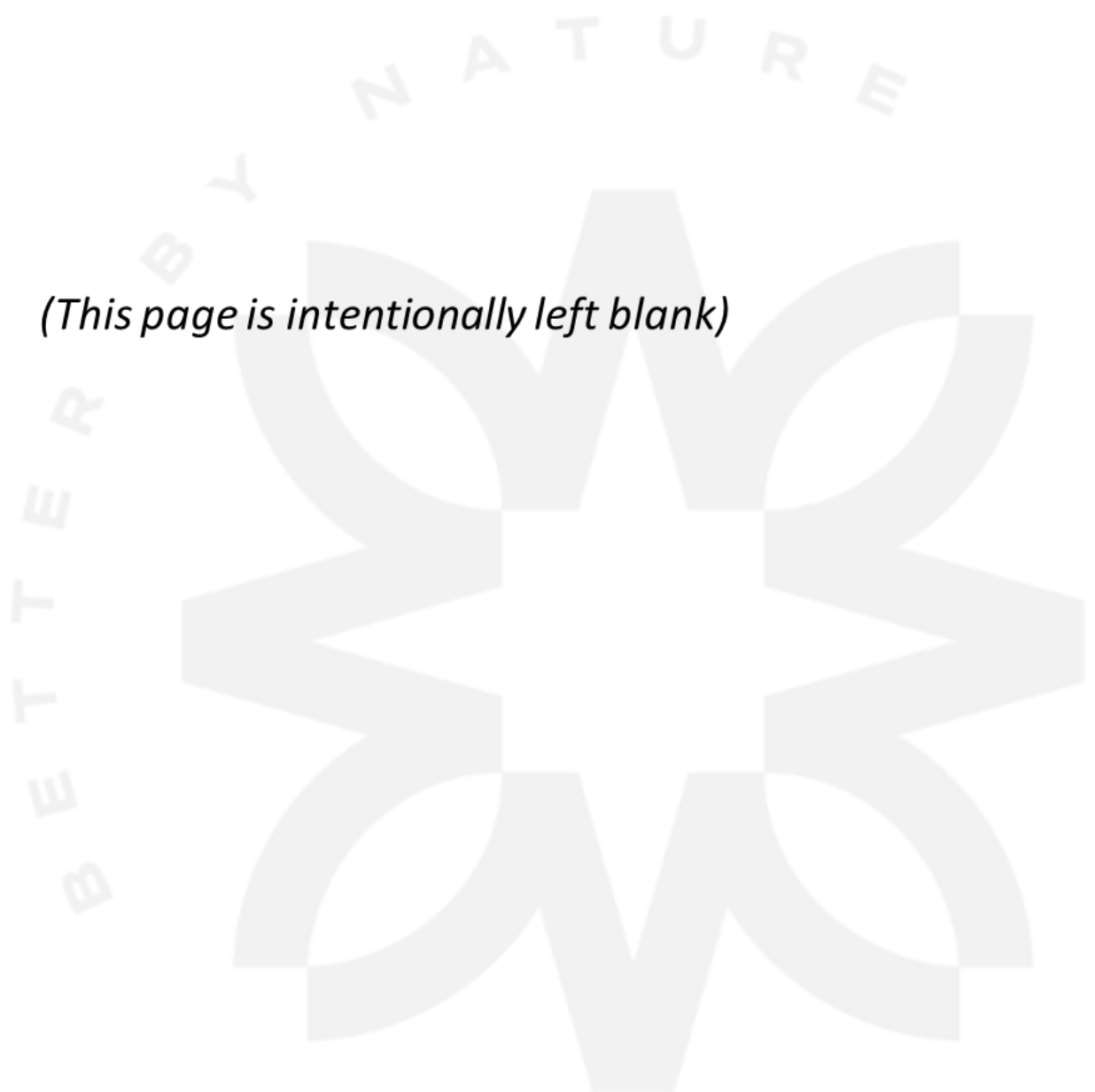
(Jan. 1, 2024 – Dec. 31, 2024)

BETTER BY NATURE





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# ***WASATCH COUNTY, State of Utah***

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## ***2024 ADOPTED BUDGET***

*(Jan. 1, 2024 – Dec. 31, 2024)*

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### ***Prepared by:***

*Joey Granger, County Auditor/Clerk*

*Dustin Grabau, County Manager*

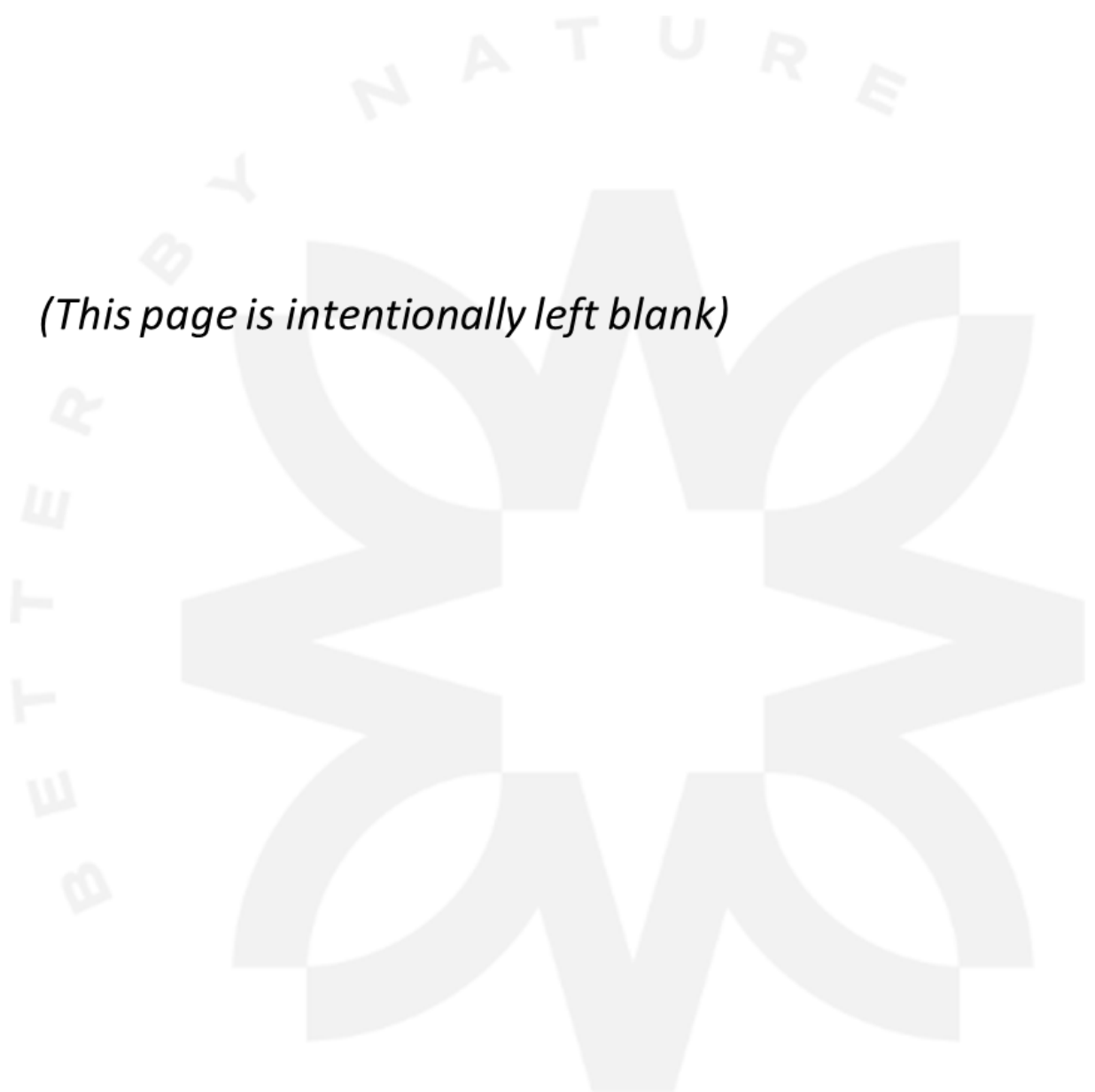
*Heber Lefgren, Assistant County Manager*

*Randy Bates, Chief Financial Officer*

*Tiarra Cooper, Executive Assistant*



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# BUDGET MESSAGE & SUMMARY

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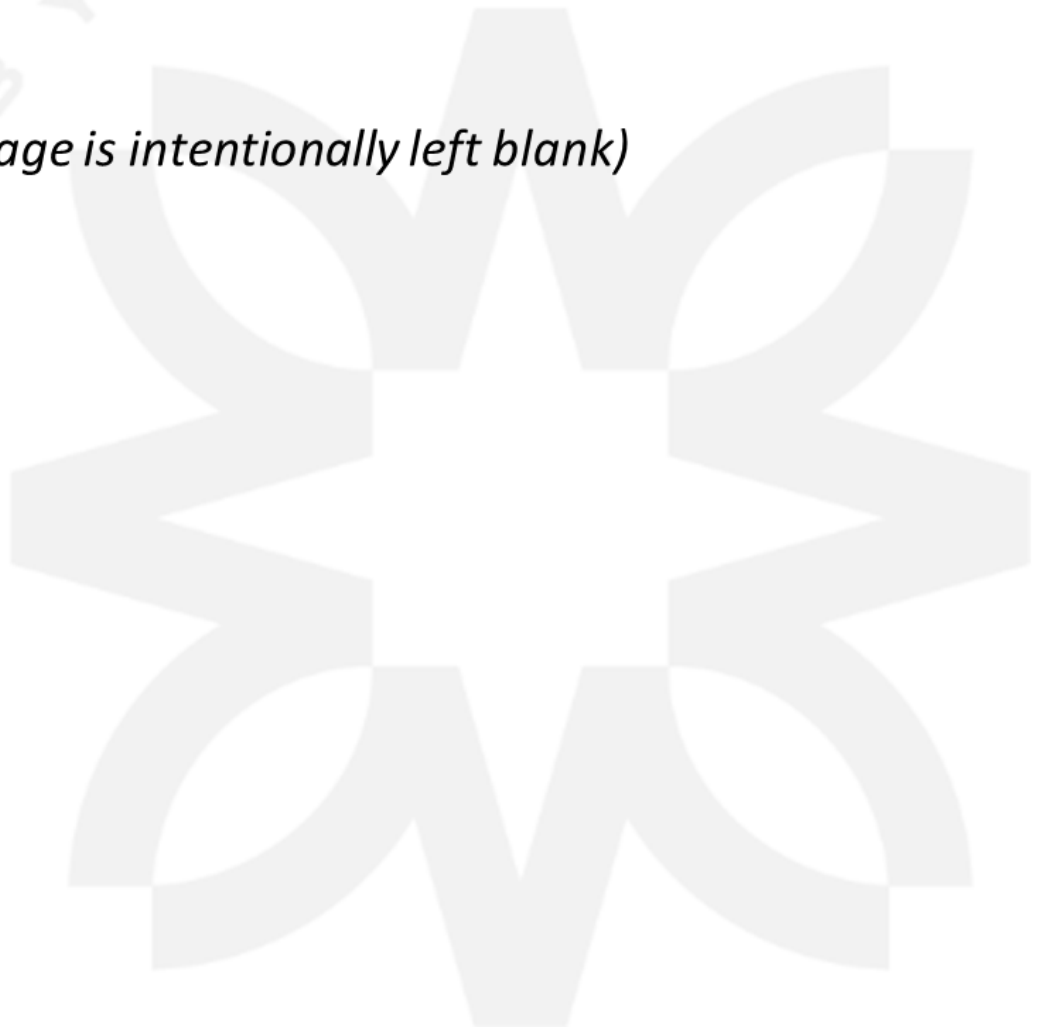


**WASATCH**  
— C O U N T Y —



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B E T T E R B Y N A T U R E



# COUNTY MANAGER'S MESSAGE

December 6, 2023

County Council Chair Park, Vice-chair McMillan, and fellow Councilors,

I am pleased to present to you the Wasatch County Adopted Budget for 2024. This document is the result of significant effort of coordination and planning in working across county departments. The task requires our team to meet service demands with available resources. As a rapidly growing community, it can be challenging to navigate the significant changes before us.

In the course of 2023, we adopted several changes to set our course to proactively address our challenges as we continue to provide excellent services to the community at a larger scale and a more rapid pace. This includes the successful implementation of a wage study which has required a multi-year funding commitment met in the 2024 Budget. As well as the county's branding initiative with major implementation steps included in this document.

Through the branding process, we have more clearly articulated the county's character as a place that makes all of us *better by nature*. We strive to bring out the best in ourselves and our community. We believe this budget will help us achieve that goal by matching our available funds with the strategic direction of the County Council.

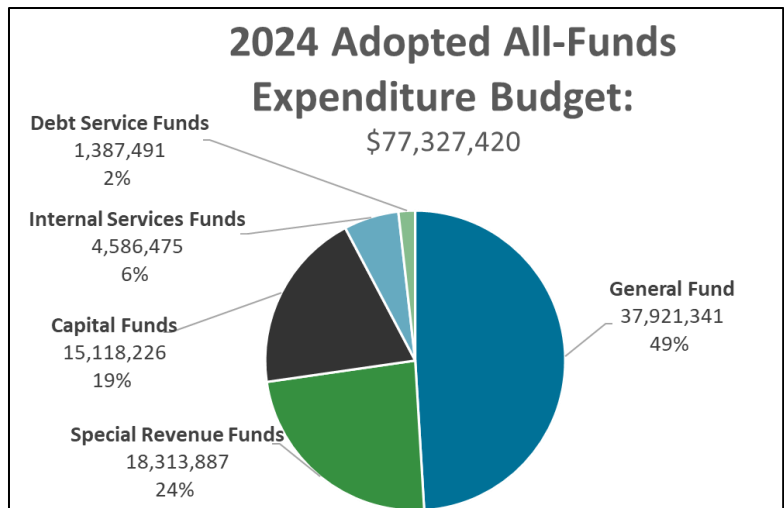
Competitive compensation along with a clearer identity will ensure that staff are motivated and aligned to make Wasatch County, the organization and place, even more exceptional than it already is.

This document contains detailed information about all \$77.3 million in funds to be appropriated across the 23 funds in 2024 (as shown in the accompanying graph). Please feel free to reach out to me if you have any questions.

Respectfully,

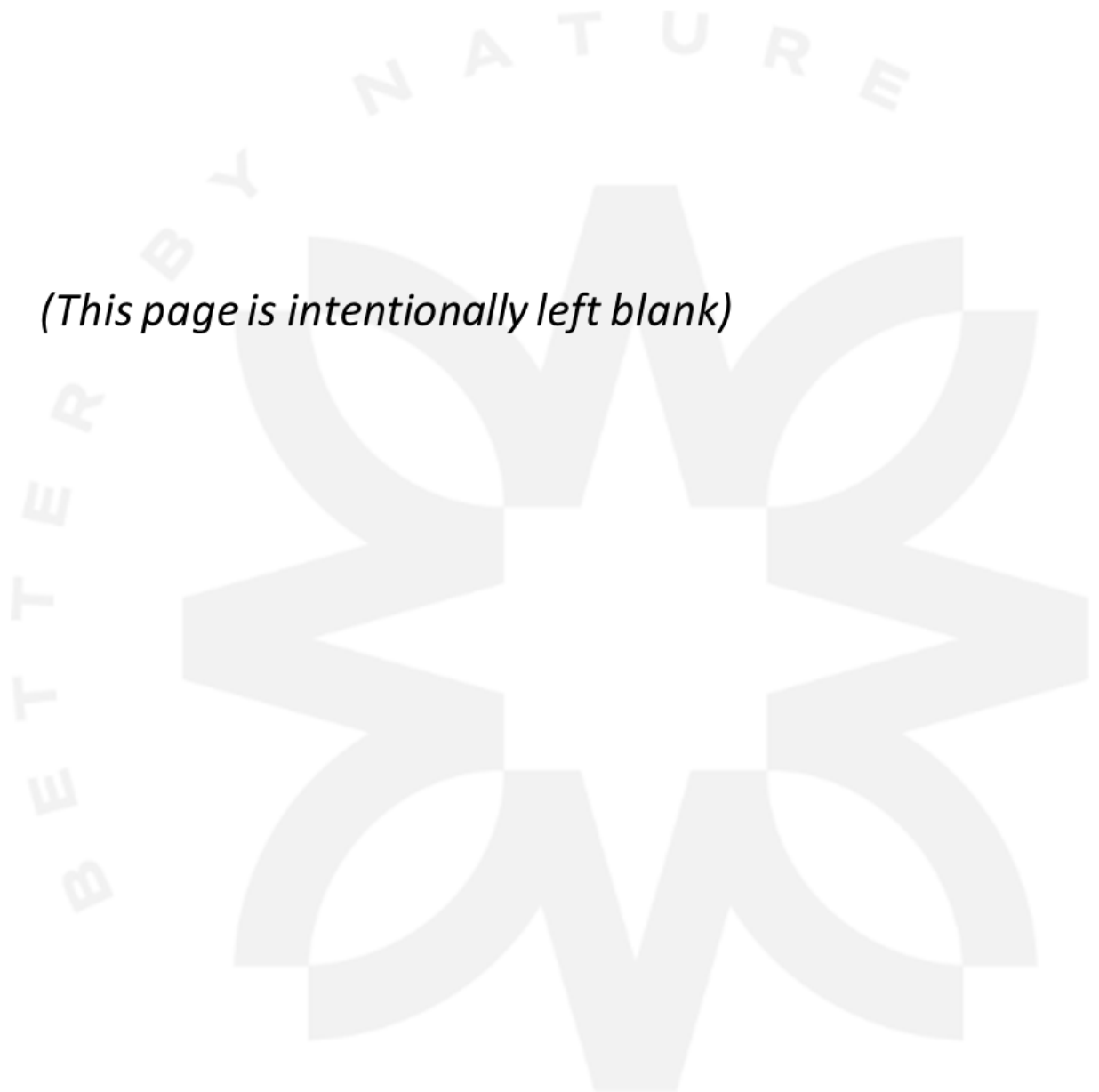


Dustin Grabau  
Wasatch County Manager





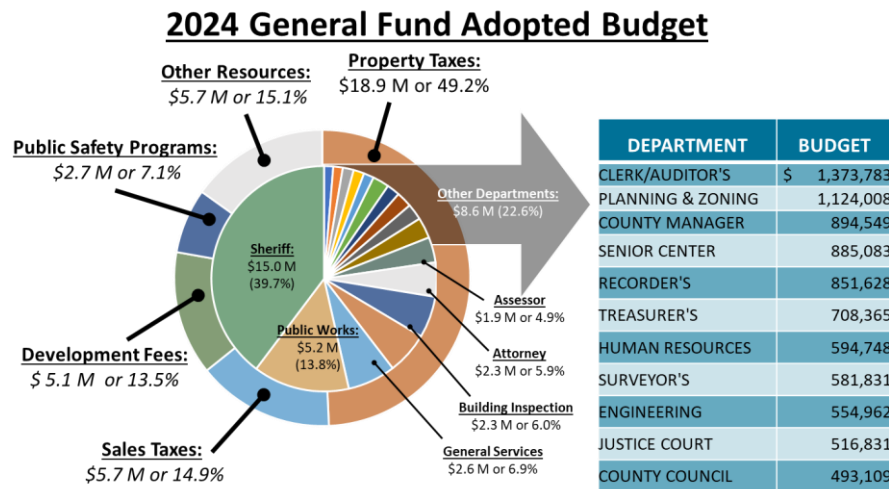
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# 2024 GENERAL FUND BUDGET SUMMARY

The General Fund is the largest operating fund for the County 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 2024 Budget is balanced (where the forecasted revenues to be received are equal to the appropriated expenditures) with a budget of \$37,921,341. 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 2024 are distributed among 17 county departments, each of whom provide essential county services to its residents.



As shown within the General Fund’s Fund Schedule (see page 20), the 2024 Adopted Budget represents a \$3.3 M increase compared to its 2023 Adopted Budget. The anticipated increase in revenue is associated with an increase in property tax (due solely to new community growth), a rise in development related fees, and an increase in grants and transfers from other funds. This increase in revenue will allow the County to provide the recommended levels of services **without requiring a property tax increase through Truth-in-Taxation**.

The largest programmatic increase (when compared to the 2023 Adopted Budget) is compensation for staff. In 2023, Wasatch County entered into a contract with a 3<sup>rd</sup> party service provider to perform a comprehensive wage study to ensure salaries paid to county employees remain competitive. In June 2023, the study’s recommendations were presented to the County Council which included necessary increases to staff’s current wages. The study also recommended the creation of a new “step increase” program designed to recognize the value provided to the organization of employees who take the time to learn and improve their job responsibilities. The County Council authorized the implementation of the wage study’s recommendations with the acknowledgement that doing so would require additional financial commitment within the 2024 Budget.

The 2024 Adopted Budget includes the funds (approximately 1.8 M in additional funds) necessary to provide all employees a 2.5% cross-the-board Cost-of-Living Adjustment (COLA) effective January 2024

and step increases in accordance with the newly adopted step-increase program.

The 2024 Adopted Budget also provides funding for an increase of 1 new position within the General Fund. This position is a new full-time Public Information Officer and added to the budget to improve future communications with Wasatch Residents regarding the various services provided by Wasatch County. While the “Authorized Position Count” (as shown on page 14) shows an increase of 3.5 positions, one position represents a summer high-school internship within the Surveyor’s office that was provided in prior years and is simply formalized within this Budget document. The remaining 1.5 positions previously existed in the “B & C Roads Fund but will now be accounted for in the Public Works Department with its anticipated expenses offset through a revenue transfer to the General Fund from the B & C Road Fund.

The remaining variance in the 2024 Adopted General Fund Budget (approximately \$1.4 M) aims to improve service delivery or to fund an increased cost of services. For example, an additional \$625 K was added to the budget to pay for various charges associated with IT, vehicle, and utility related expenses. An additional \$330 K was added to the budget to account for improved accounting practices and is offset by an equal increase in revenue. The following table provides a summary of all major changes as they are aligned to the County’s 5 strategic priorities established during the budget development process:

**Major 2024 General Fund Budget Changes (by County Priorities):**

<p><b>01</b> Remain financially sound &amp; prepared</p>	<ul style="list-style-type: none"> <li>• Maintain GF Fund reserves (fund balance) of 50% of total GF revenues and establish emergency budget of \$220 K</li> <li>• Increase contributions to Vehicle Replacement Fund for future anticipated expenditures.</li> <li>• Decrease GF contributions to MIDA and Library Funds</li> <li>• Eliminate need to increase Property Taxes through Truth-in-Taxation by strategically paying for various services with transferred funds from other accounts.</li> </ul>
<p><b>02</b> Be a high-performing County with a highly trained workforce.</p>	<ul style="list-style-type: none"> <li>• Provide a 2.5% across-the-board increase in Employee wages</li> <li>• Fully fund the 2023 Wage Study recommendation and provide recommended 2.5% step increases for employees</li> <li>• Budget \$350 K for various county-wide training opportunities</li> <li>• Implement new Employee Performance System County-wide</li> </ul>
<p><b>03</b> Prepare for future anticipated growth</p>	<ul style="list-style-type: none"> <li>• Fund various operational budget adjustments to more closely align budget to prior year actual expenditures</li> <li>• Restructure personnel within the Sheriff’s Office’s maintain expected services levels to within growing community</li> <li>• Fund creation of a Comprehensive Emergency Action Plan</li> </ul>
<p><b>04</b> Improve service levels to enhance quality of life</p>	<ul style="list-style-type: none"> <li>• Add 1 Public Information Officer position to improve communication with community Members</li> <li>• Fund Digitization Project to transfer essential information into electronic format</li> <li>• Design new communication strategy to include additional community events, changes to website, and improved use of new branding material</li> </ul>
<p><b>05</b> Maintain rural character and preserve open space</p>	<ul style="list-style-type: none"> <li>• Maintain increased funding for lobbying efforts</li> <li>• Fund creation of a long-term Capital Improvement Strategy Plan</li> </ul>

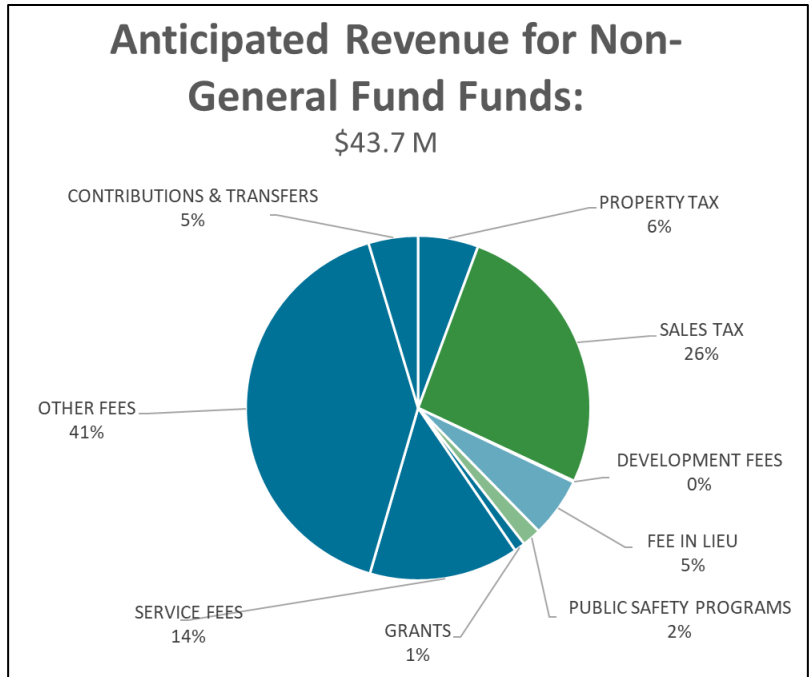
# 2024 BUDGET SUMMARY FOR ALL OTHER FUNDS

While the County’s General Fund supports most of the services provided by the County; there are 22 other funds that help augment those services. It is expected that in 2024, these funds will generate approximately 43.7 M in anticipated revenue as outlined in the following graph. In accordance with County practices, the anticipated amount of revenue 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 12 to see a budget summary of all funds or pages 40 - 64 for a detailed report for each fund.

Regarding the change in personnel count, the 2024 Adopted Budget for non-General Fund funds include:

- The movement of 1.5 positions from the B & C Roads Fund to the Public Works Department within the General Fund (along with a transfer of funds from the B & C Roads Fund to the General Fund in the amount equal to the 1.5 positions).
- Addition of 1 new librarian position within the Library Fund to provide additional events and activities for Wasatch County residents.
- Addition of 1 new System Administrator position within the IT Systems Fund to improve services connected with the County’s financial and tax software systems.



For summary purposes, the following table provides a summary of all major Non-General Fund changes as they are aligned to the County’s 5 strategic priorities established during the budget development process:

## Major 2024 Budget Changes for Non-General Fund Funds (by County Priorities):

<h1 style="font-size: 2em; margin: 0;">01</h1> <p style="margin-top: 10px;">Remain financially sound &amp; prepared</p>	<ul style="list-style-type: none"> <li>Library and MIDA Funds become fully self-sustaining</li> <li>Increased contribution to the Library Maintenance Fund</li> <li>Maintain a total Non-General Fund Fund Reserves (fund balance for 22 Funds) of 70% or more of total revenues</li> <li>Provides additional funding into Library Maintenance fund for future anticipated expenses</li> <li>Fund a study to evaluate anticipated future costs associated with replacement of Library/Senior Center’s HVAC system</li> <li>Increase Transfer from TRT Fund to the Park &amp; Recreation Special Service District to avoid the need for Truth-In-Taxation.</li> </ul>
<h1 style="font-size: 2em; margin: 0;">02</h1> <p style="margin-top: 10px;">Be a high-performing County with a highly trained workforce.</p>	<ul style="list-style-type: none"> <li>Provide a 2.5% across-the-board increase in Employee wages</li> <li>Fully fund the 2023 Wage Study recommendation and provide recommended 2.5% step increases for employees</li> <li>Budget \$85 K for county-wide training opportunities</li> </ul>
<h1 style="font-size: 2em; margin: 0;">03</h1> <p style="margin-top: 10px;">Prepare for future anticipated growth</p>	<ul style="list-style-type: none"> <li>Funds the construction of planned impact fee projects associated with Sheriff’s Office</li> <li>Includes planning costs associated with redesigned court building and new Admin Building</li> <li>Funding for new road construction projects</li> </ul>
<h1 style="font-size: 2em; margin: 0;">04</h1> <p style="margin-top: 10px;">Improve service levels to enhance quality of life</p>	<ul style="list-style-type: none"> <li>Fund various operational budget adjustments to more closely align budget to prior year actual expenditures</li> <li>Adds 1 System Administrator Position in the IT Services Fund to improve use of County’s financial and tax systems.</li> <li>Funds creation of customer portal to improve public access to county information/services.</li> </ul>
<h1 style="font-size: 2em; margin: 0;">05</h1> <p style="margin-top: 10px;">Maintain rural character and preserve open space</p>	<ul style="list-style-type: none"> <li>Continues funding for 2 Trail Maintenance positions</li> <li>Provides \$170 K in funding for Wasatch county sponsored TAP projects (as determined by TAP Board and County Council)</li> </ul>

# ***BUDGET CHANGES SINCE THE 2024 TENTATIVE BUDGET***

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On November 1, 2023, Wasatch County received the 2023 Tentative Budget Document. The 2023 Tentative Budget was then discussed in greater detail a week later during the November 8, 2023 County Council Meeting. From the time the 2024 Tentative Budget document was initially presented to the time the Budget was adopted, the following changes were made:

- Increasing the revenue and expenditure budget for the Capital Improvement Budget by \$2.0 M and the County Bond Budget by \$400 K for a potential contingency budget associated with the Court House Expansion Project.
- Adding \$600 K in expenditures to the Capital Improvement Fund to budget annual payment associated with the Diamond K property (will be offset by revenue in similar amount from the Solid Waste Special Service District.
- Adding \$58,000 in expenditures to the B&C Road Fund to pay for road base material that was recently offered at a discounted price.
- Increasing anticipated revenue associated with Fleet Replacement Fund to account for anticipated increase in revenue associated with the sale of vehicles in 2024.
- Moving funds within the General Funds at a net change of \$0.00 to:
  - Increase financial support in the amount of \$58 K to the USU Extension program and to partially pay for the addition of 1 position within the USU Extension program for local community services.
  - Increase financial support in the amount of \$47 K to Wasatch Behavioral Health and Special Service District as outlined within the Interlocal Cooperation Agreement created in 2022.
  - Increase funding for the TV radio stations' maintenance program in the amount of \$10,000 to account for anticipated repairs in 2024.
  - Provide \$50 K in funding for a road signage/crossing project associated with 1200 South at Cobblestone Road.
  - Provide \$20 K in funding to partially support a MAG Transportation study associated with Wasatch County.
  - Other minor adjustments within departments' budgets to improve future management and the accounting of County funds.

- Reducing the contribution provided to the Fire District for EMS services in the amount of \$668 K and redirecting \$550 K of those funds to the Park and Recreation Special Service District to eliminate the need for the Special District to increase property taxes through Truth-in-Taxation as previously planned. The remaining funds will be allocated for unplanned future projects identified and authorized by Council in 2024.
- Reducing the anticipated transfer from the Federal Grant Fund to the Transportation Fund by \$115 K to account for the re-estimated 2023 expenditures identified in the 2023 9 Month Financial Report and Reducing level of services within the Transportation Fund by the same amount.
- Delaying the previously planned Rockcliffe/River Road Improvement Project funded in the B & C Road Fund to 2025 due to no longer receiving associated state funding until the 2025 budget (will result in expenditure reduction of \$625 K and a Revenue reduction of \$312,500).

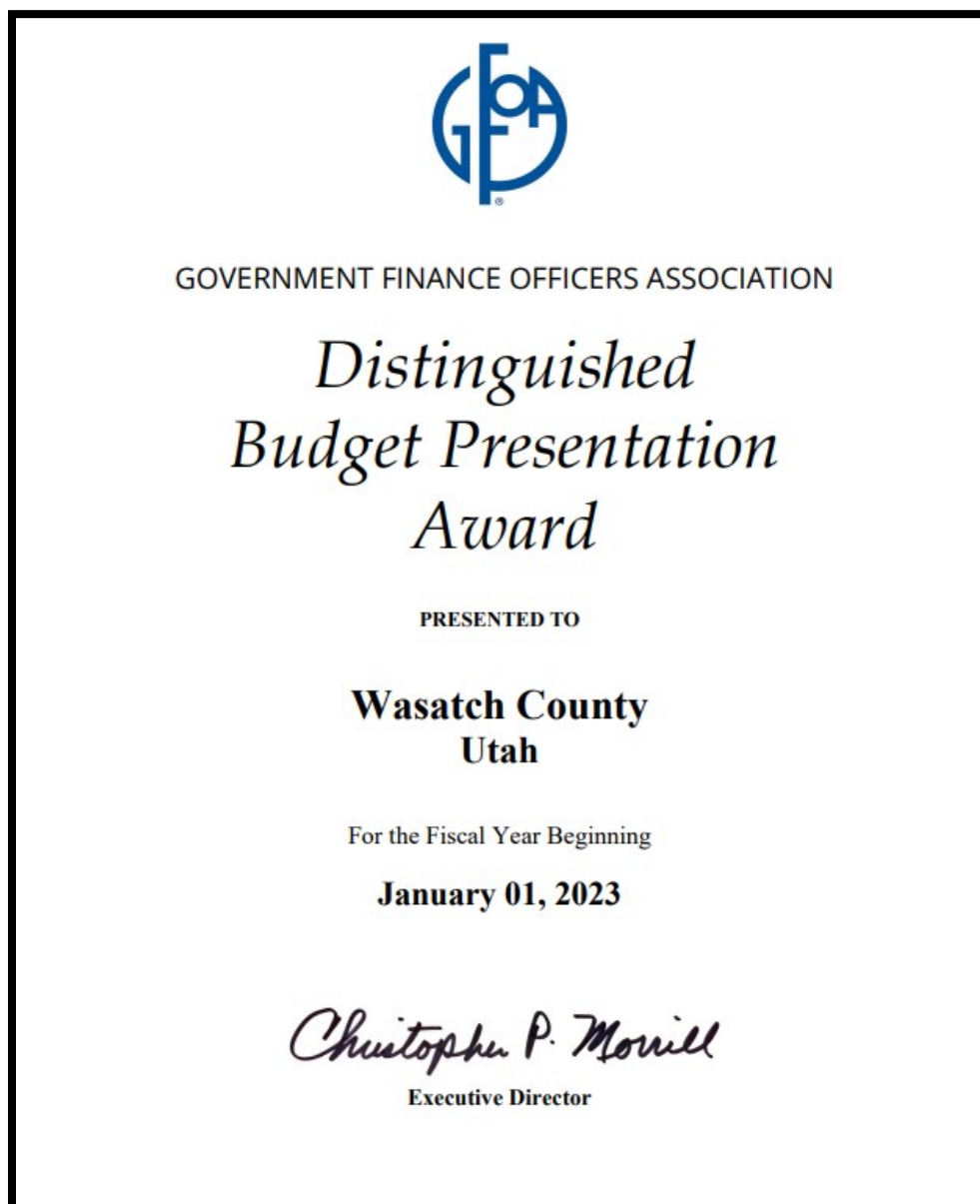
## 2023 GFOA BUDGET AWARD

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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, 2023.

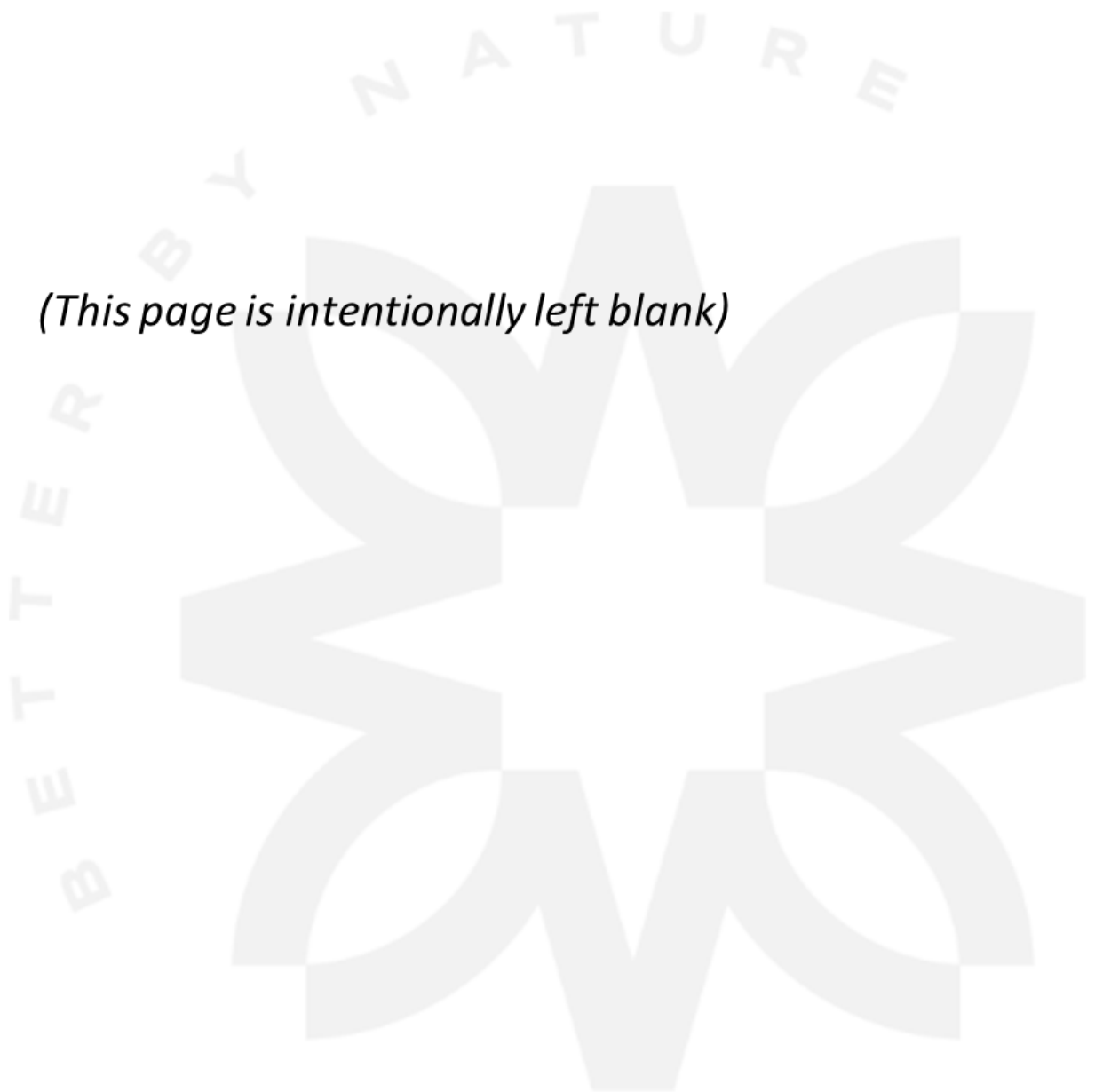
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year. **We believe the 2024 Adopted Budget conforms to program requirements, and we are submitting it to the GFOA to determine its eligibility for another year.**





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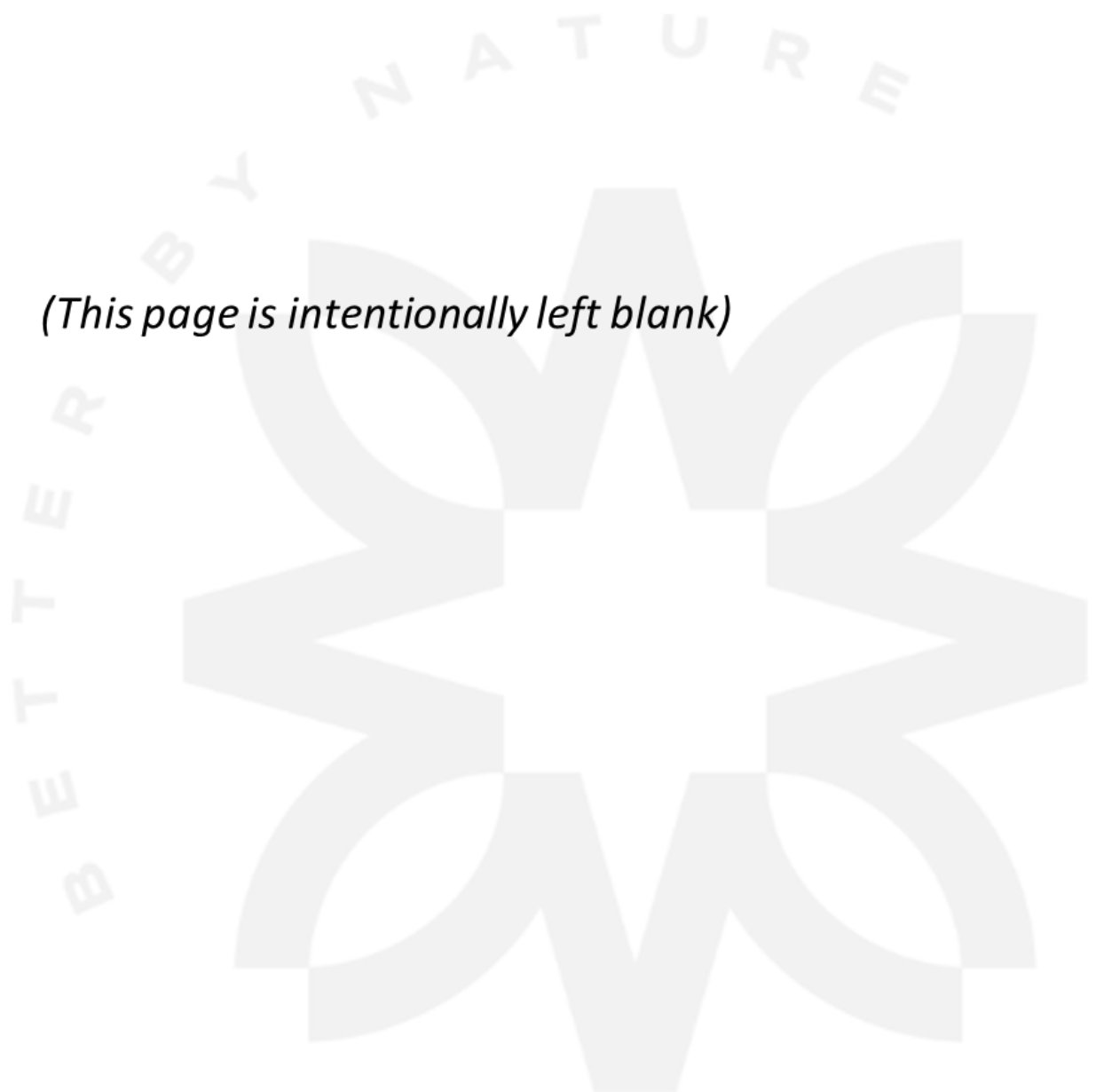
# TABLE OF CONTENTS

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Budget Message & Summary .....	i
County Manager’s Message .....	iii
2024 General Fund Budget Summary .....	v
2024 Budget Summary for All Other Funds .....	vii
Budget Changes Since the 2024 Tentative Budget .....	ix
2023 GFOA Budget Award .....	xi
Table of Contents .....	xiii
About Wasatch County .....	2
History of Wasatch County .....	4
Community Statistical Report .....	5
Wasatch County Vision, Purpose, & Value .....	6
Wasatch County Strategic Priorities .....	6
Elected Officials.....	7
Wasatch County Organizational Overview .....	8
Adopted 2024 Budget Summary .....	10
FY 2024 Budget Summary – All Funds.....	12
Authorized Position Count .....	14
Major 2024 County-wide Goals .....	16
General Fund’s Fund Schedule & Department Details .....	18
Fund Schedule – General Fund .....	20
Assessor’s Office .....	22
Attorney’s Office .....	23
Building Inspections Department .....	24
County Clerk & Auditor’s Office .....	25
County Council Office.....	26
County Manager’s Office .....	27
Engineering Department.....	28
General Services Department .....	29
Human Resource Department .....	30
Justice Court.....	31
Planning & Zoning Department .....	32
Public Works Department.....	33
Recorder’s Office.....	34
Senior Center Department.....	35
Sheriff’s Office.....	36
Surveyor’s Office .....	37
Treasurer’s Office.....	38
Special Revenue Fund Details .....	40
Health Service Department (Operating Fund) .....	42

Library Department (Operating Fund) .....	45
M.I.D.A. Department (Operating Fund) .....	47
Federal Grant Fund .....	48
Jail Commissary Fund .....	48
Library Maintenance Fund .....	49
Liquor Distribution Fund .....	49
Restaurant Tax Fund .....	50
Trails, Arts, and Parks (TAP) Tax.....	50
Transient Room Tax .....	51
Transportation Tax Fund.....	52
911 Emergency Services Fund.....	52
Internal Service Funds.....	54
I.T. Systems Department (Operating Fund) .....	56
Communication Equipment Fund .....	57
Computer Replacement Fund .....	58
Fleet Maintenance fund.....	58
Fleet Replacement Fund .....	59
Capital Improvement and Debt Service Funds .....	60
Capital Improvement Project Summary.....	62
B & C Roads Fund.....	62
General CIP Fund.....	63
Impact Fee Fund.....	63
County Bond Debt Service Fund .....	64
Sales Tax Debt Service Bond Fund .....	64
Budget Support Documentation.....	66
Budget Development Process .....	68
Description of Funds .....	69
Long-Term Financial Policies.....	72

# ABOUT WASATCH COUNTY

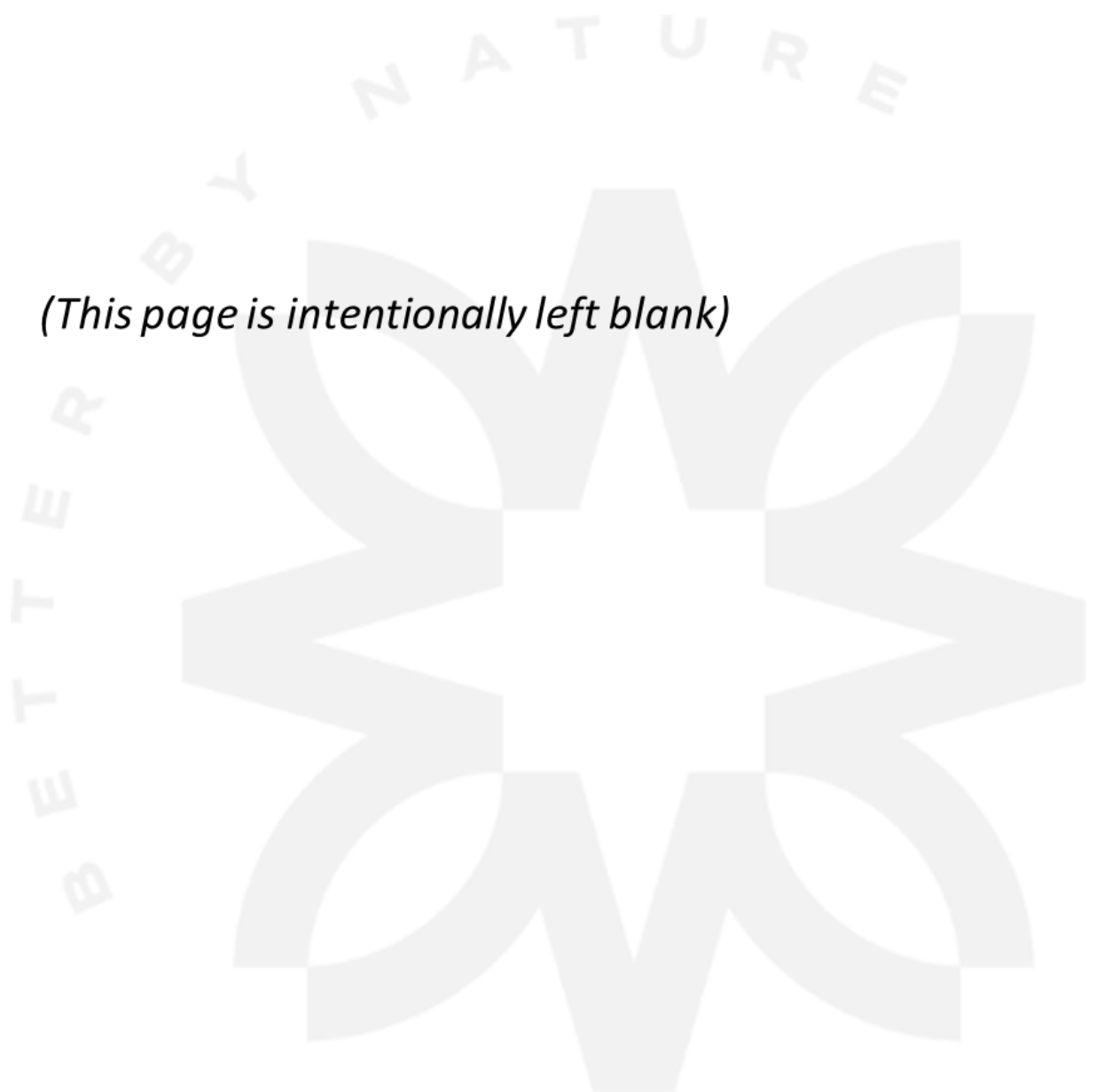
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**WASATCH**  
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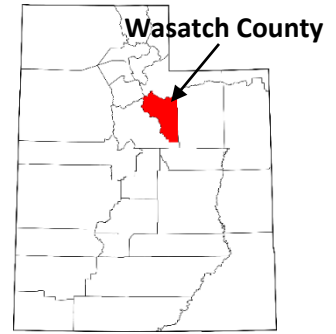


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# HISTORY OF WASATCH COUNTY

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, Wallsburg, Daniel, Hideout, Independence, and Interlaken.

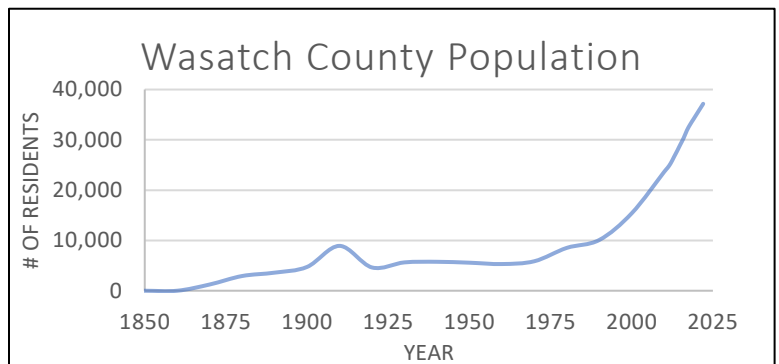


In the early 1850s, the Wasatch area was used by sheep and cattle herders who would bring their livestock up from the Provo area in the summer to allow their animals to graze. However, in 1859, Utah pioneer parties, consisting primarily of LDS converts from Great Britain, came to permanently settle and 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 over 142% and is now home to over 37,000 residents. In 2018, Wasatch County was designated by the US. 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 attraction. 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.

# COMMUNITY STATISTICAL REPORT

**37,235**

Total Population

**1,177**

Land Area (in Sq. miles)

**12,380**

Total Households

**\$94,044**

Median Household Income

**2.7%**

Unemployment Rate

**12,380**

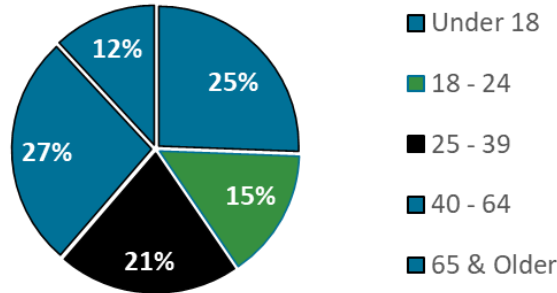
Total Housing Units

**\$956,846**

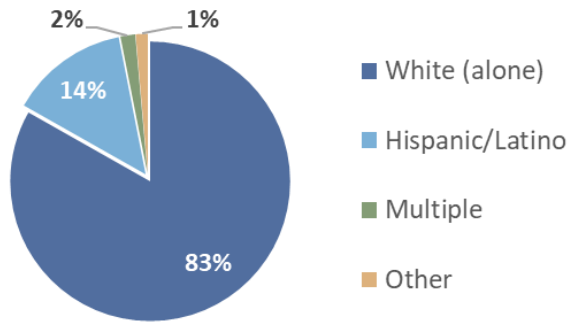
Median Housing Value  
(residential homes only)

**62.54%**

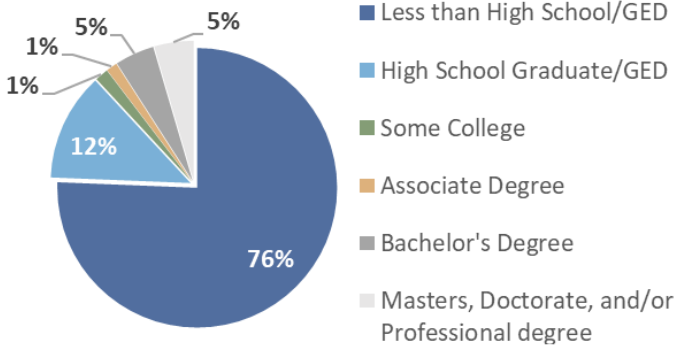
Primary Residency Rate



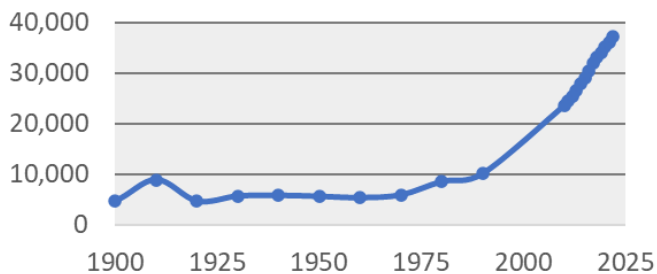
## POPULATION BY AGE



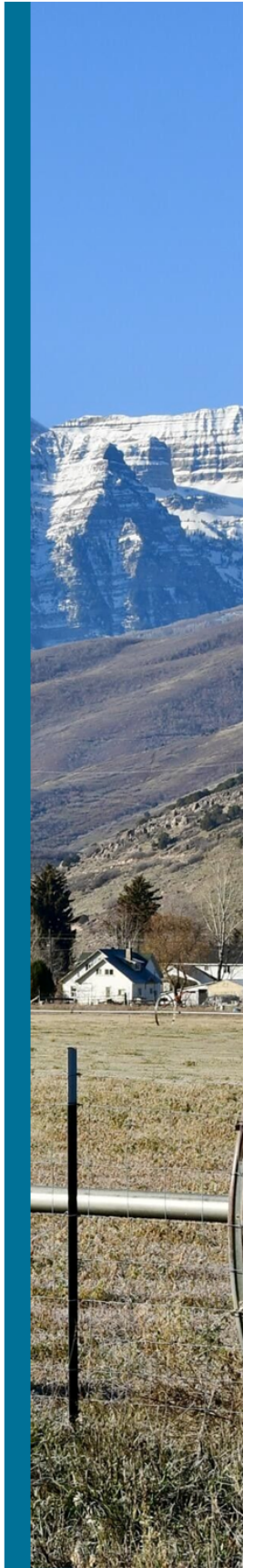
## POPULATION BY RACE



## EDUCATION (Persons age 25 yrs. +)



## POPULATION BY YEAR





# WASATCH COUNTY VISION, PURPOSE, & VALUE

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In July of 2023, the County Council met during a work-session meeting to review and discuss the County’s long-term vision, purpose, and value statements to determine if the general direction provided by prior elected officials remains the same. Slight modifications were made to clarify direction and incorporated into the following statements:

## COUNTY VISION STATEMENT

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Wasatch County is recognized as a desirable destination to live, work and play. We are dedicated to honoring & protecting the heritage and rural character of our community and are committed to creating a unique sense of place.

## COUNTY PURPOSE STATEMENT

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In cooperation with the community and local governments, Wasatch County will address public needs, deliver quality services, and provide responsive decisions.

Through thoughtful planning and zoning, that manages the impacts of growth, The County strives to balance the preservation of the area's highly valued rural and agricultural character with the promotion of clean and sustainable economic, residential, recreational, and tourism development opportunities.

## COUNTY VALUES STATEMENT

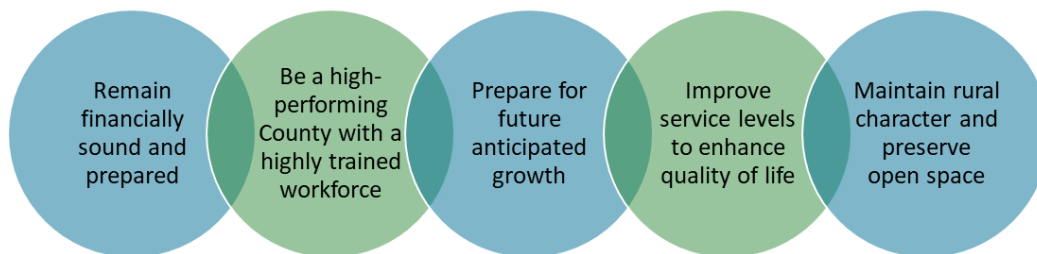
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We manage and communicate our affairs in a fiscally sound and transparent manner while enforcing state and county ordinances consistently to promote a sense of trust between the county and its citizens. All county departments and employees are focused on good governance which includes professionalism, respect, ethics, integrity, transparency, and accountability to all citizens.

# WASATCH COUNTY STRATEGIC PRIORITIES

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In September 2022, the County Council met and identified the following 5 long-term strategic priorities for Wasatch County:

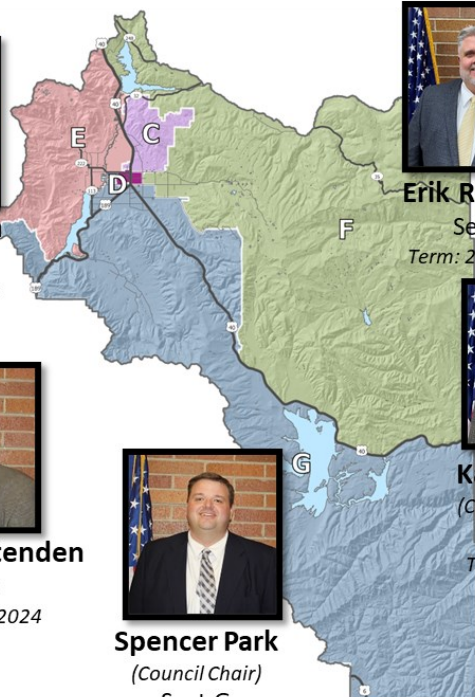


These strategic priorities are utilized when making budgetary and operational decisions within the County. As part of the budget development process (see page 68), the County Council will meet annually review the County’s long term strategic priorities and if needed provide recommended updates.

# ELECTED OFFICIALS

The following provides a summary of all elected officials when the 2024 Adopted Budget was approved.

## COUNTY COUNCIL



**Mark Nelson**  
Seat E  
Term: 2021-2024

**Erik Rowland**  
Seat C  
Term: 2023-2026

**Kendall Crittenden**  
Seat D  
Term: 2021-2024

**Spencer Park**  
(Council Chair)  
Seat G  
Term: 2021-2024

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

**At-Large Council Seats**

**Luke Searle**  
Seat A  
Term: 2023-2026

**Steve Farrell**  
Seat B  
Term: 2021-2024

## ADDITIONAL ELECTED OFFICIALS

**Todd Griffin**  
County Assessor  
Term: 2021-2024

**Scott Sweat**  
County Attorney  
Term: 2023-2026

**Joey Granger**  
County Clerk-Auditor  
Term: 2023-2026

**Diane Burgerger**  
County Treasurer  
Term: 2021-2024

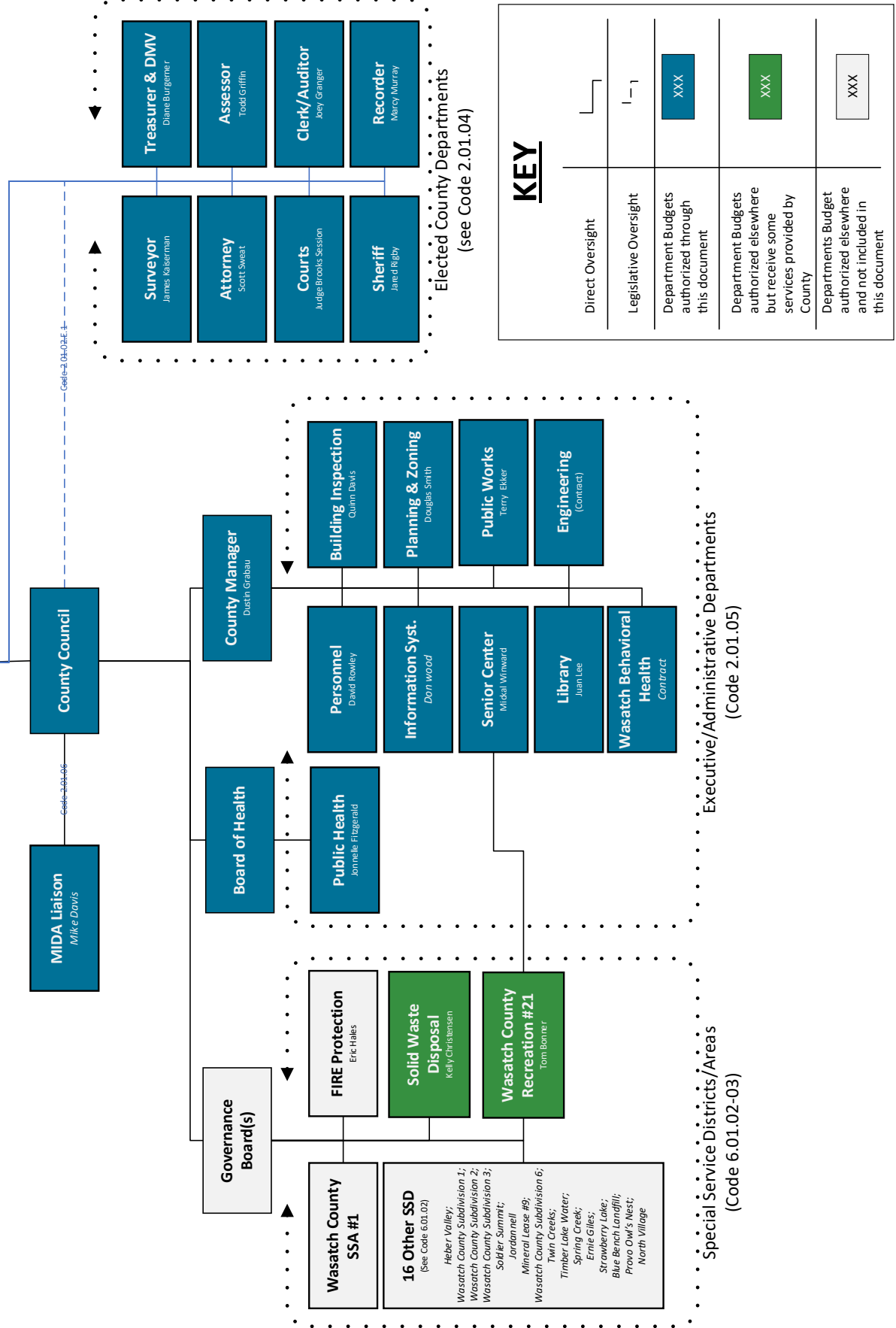
**Marcy Murray**  
County Recorder  
Term: 2021-2024

**Jared Rigby**  
County Sheriff  
Term: 2023-2026

**James Kaiserman**  
County Surveyor  
Term: 2021-2024

# WASATCH COUNTY ORGANIZATIONAL OVERVIEW

## Wasatch County Residents



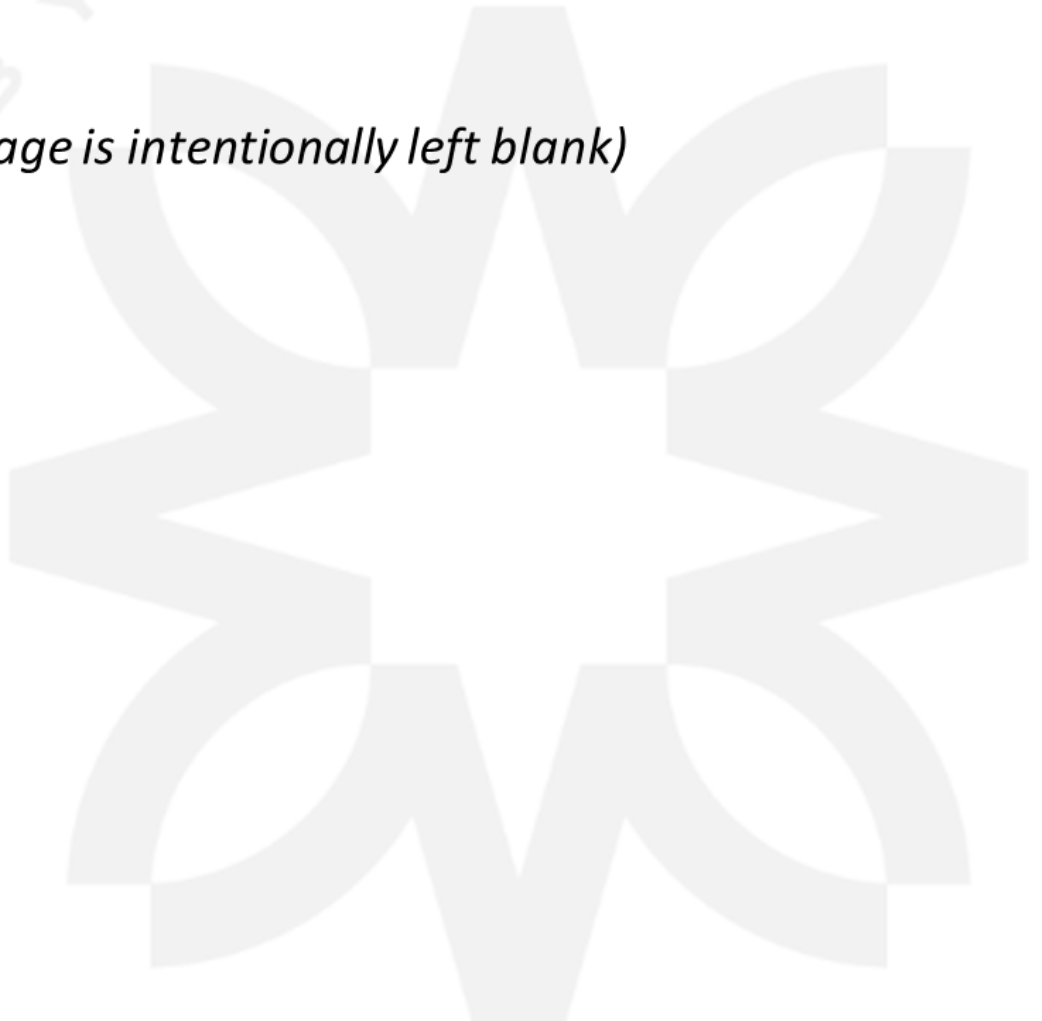
### KEY

Direct Oversight	┌
Legislative Oversight	└
Department Budgets authorized through this document	XXX
Department Budgets authorized elsewhere but receive some services provided by County	XXX
Department Budgets authorized elsewhere and not included in this document	XXX



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BETTER BY NATURE



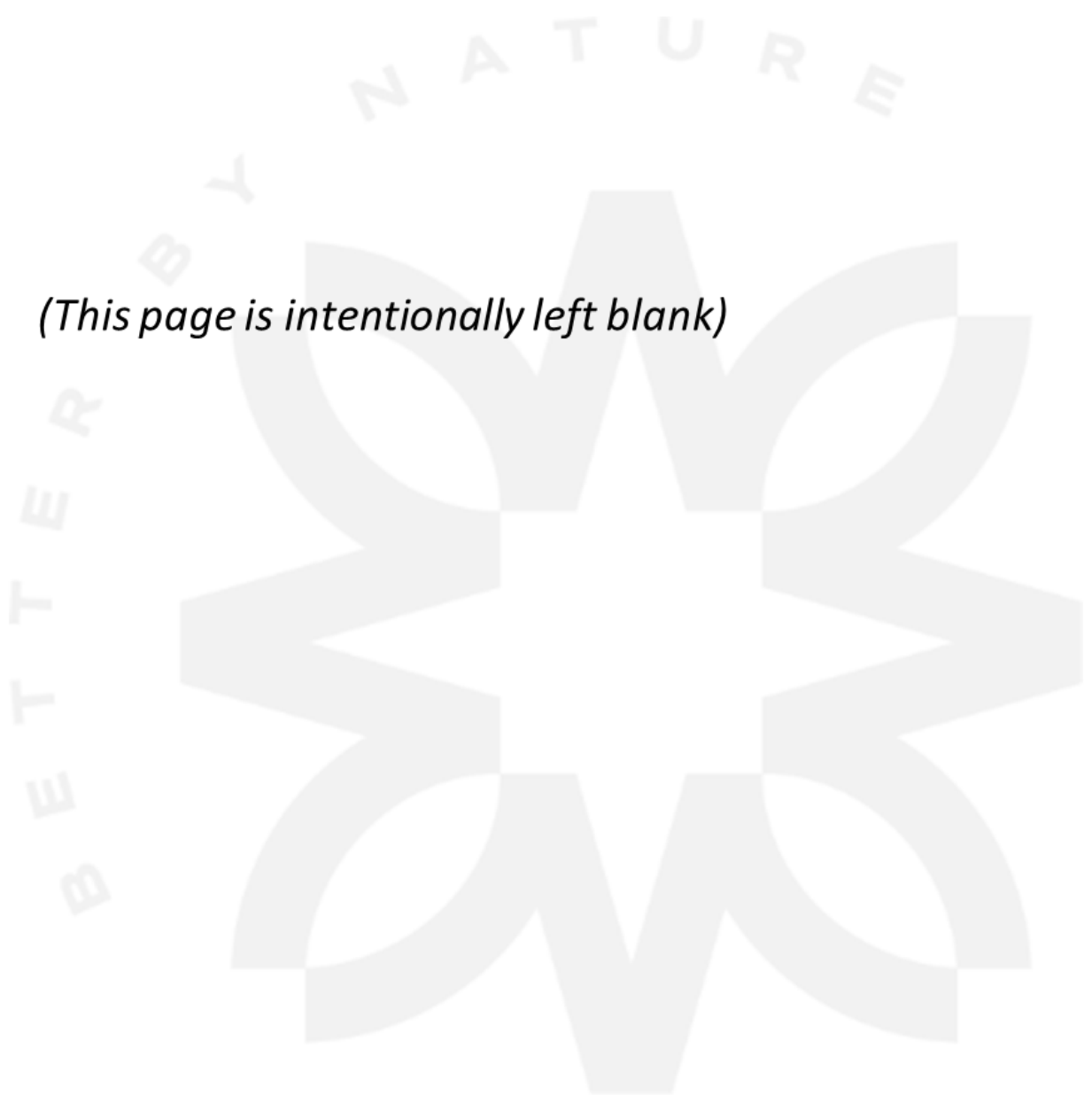
# ADOPTED 2024 BUDGET SUMMARY

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# FY 2024 BUDGET SUMMARY – ALL FUNDS

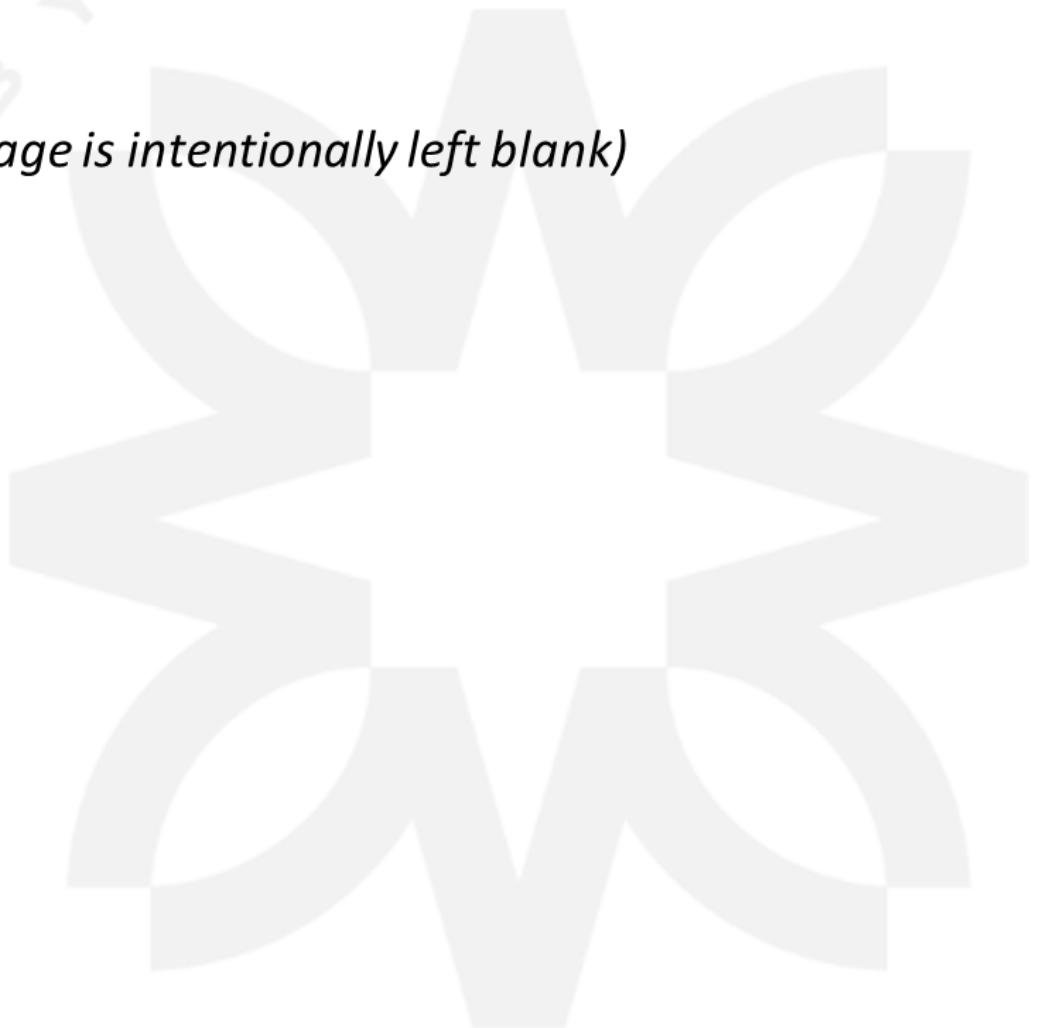
	BEGINNING BALANCE	ADOPTED REVENUES	ADOPTED EXPENDITURES	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 20,745,776	\$ 37,921,341	\$ 37,921,341	\$ 20,745,776
<b>SPECIAL REVENUE FUNDS</b>				
HEALTH SERVICES (OPERATING DEPT.)	\$ 4,046,593	\$ 4,239,782	\$ 4,294,999	\$ 3,991,376
LIBRARY (OPERATING DEPT.)	1,556,504	1,965,247	2,085,247	1,436,504
M.I.D.A. (OPERATING DEPT.)	110,526	291,000	282,316	119,210
FEDERAL GRANT	511,689	22,000	533,689	0 *
JAIL COMMISSARY	205,314	115,500	137,300	183,514 *
LIBRARY MAINTENANCE	100,000	100,000	50,000	150,000 *
LIQUOR DISTRIBUTION	180,556	60,000	60,000	180,556
RESTAURANT TAX	1,622,009	1,214,000	1,039,804	1,796,205 *
TRAIL, ARTS & PARK (TAP) TAX	312,085	1,200,000	1,128,080	384,005 *
TRANSIENT ROOM TAX	2,876,919	5,015,000	5,031,799	2,860,120
TRANSPORTATION TAX	118,631	3,252,139	3,370,654	116 *
911 EMERGENCY EQUIPMENT	1,661,010	300,000	300,000	1,661,010
<b>SUBTOTAL</b>	<b>\$ 13,301,835</b>	<b>\$ 17,774,668</b>	<b>\$ 18,313,887</b>	<b>\$ 12,762,615</b>
<b>INTERNAL SERVICES FUND</b>				
I.T. SERVICES (OPERATING DEPT.)	\$ 487,725	\$ 202,175	\$ 157,691	\$ 532,209
COMMUNICATION EQUIPMENT	466,782	439,010	339,550	566,242 *
COMPUTER REPLACEMENT	537,163	69,300	60,600	545,863
FLEET MAINTENANCE	424,845	934,033	992,000	366,878 *
FLEET REPLACEMENT	1,400,140	2,931,730	3,036,634	1,295,237
<b>SUBTOTAL</b>	<b>\$ 3,316,655</b>	<b>\$ 4,576,248</b>	<b>\$ 4,586,475</b>	<b>\$ 3,306,428</b>
<b>CAPITAL FUNDS</b>				
B & C ROADS	\$ 544,403	\$ 1,658,719	\$ 1,713,226	\$ 489,896 *
GENERAL C.I.P.	13,451,318	17,110,000	13,350,000	17,211,318 *
IMPACT FEES	2,417,724	1,264,000	55,000	3,626,724 *
<b>SUBTOTAL</b>	<b>\$ 16,413,445</b>	<b>\$ 20,032,719</b>	<b>\$ 15,118,226</b>	<b>\$ 21,327,939</b>
<b>DEBT SERVICE FUNDS</b>				
COUNTY BOND DEBT SERVICE	\$ 2,876,952	\$ 1,387,491	\$ 1,387,491	\$ 2,876,952
SALES TAX DEBT SERVICE BOND	-	-	-	
<b>SUBTOTAL</b>	<b>\$ 2,876,952</b>	<b>\$ 1,387,491</b>	<b>\$ 1,387,491</b>	<b>\$ 2,876,952</b>
<b>ENDING BALANCE</b>	<b>\$ 56,654,663</b>	<b>\$ 81,692,467</b>	<b>\$ 77,327,420</b>	<b>\$ 61,019,711</b>

\* In 2024, these funds are projected to see a change in fund balance in 2024 that will be equal to or greater than 10% in comparison to its estimated 2023 year-end projected fund balance (or FY 2024 Beginning Balance). Please see individual fund schedules for more details regarding the causes of those changes.



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B E T T E R B Y N A T U R E





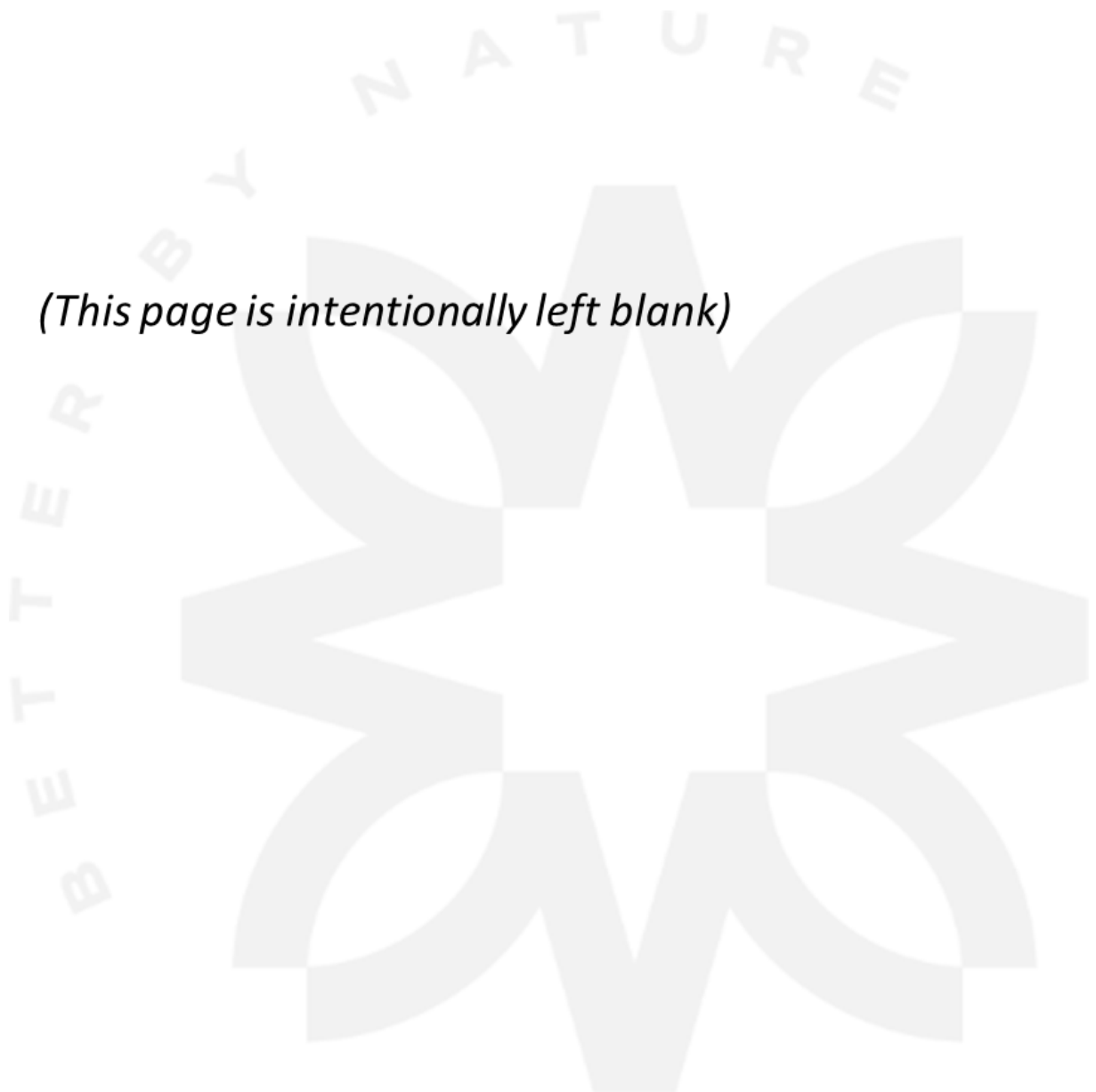
# AUTHORIZED POSITION COUNT

	2022 AUTHORIZED	2023 AUTHORIZED	2024 ADOPTED	NET CHANGE
<b>GENERAL FUND</b>				
ASSESSOR	13.0	14.0	14.0	-
ATTORNEY'S OFFICE	14.0	14.0	14.0	-
BUILDING INSPECTIONS	9.0	11.0	11.0	-
CLERK/AUDITOR	5.0	6.0	6.0	-
COUNTY COUNCIL	7.0	7.0	7.0	-
COUNTY MANAGER	3.0	4.0	5.0	1.0
ENGINEERING	-	1.0	1.0	-
HUMAN RESOURCES	3.0	3.0	3.0	-
JUSTICE COURT	4.0	4.0	4.0	-
PLANNING & ZONING	6.0	7.0	7.0	-
PUBLIC WORKS	24.5	25.5	27.0	1.5
RECORDER	7.0	6.0	6.0	-
SENIOR CITIZENS	8.0	8.0	8.0	-
SHERIFF'S OFFICE <sup>1</sup>	84.0	88.0	88.0	-
SURVEYOR	4.0	4.0	5.0	1.0
TREASURER	5.0	6.0	6.0	-
<b>GENERAL FUND TOTALS:</b>	<b>196.5</b>	<b>208.5</b>	<b>212.0</b>	<b>3.5</b>
<b>SPECIAL REVENUE FUNDS</b>				
HEALTH SERVICES FUND	35.0	31.0	27.0	(4.0)
LIBRARY FUND	15.0	16.0	17.0	1.0
MIDA FUND	1.0	1.0	1.0	-
PUBLIC HEALTH SERVICES FUND	35.0	30.0	30.0	-
TRAILS ARTS & PARK (TAP) FUND	-	2.0	2.0	-
<b>INTERNAL SERVICE FUNDS</b>				
IT SERVICE FUND	11.0	11.0	12.0	1.0
<b>CAPITAL IMPROVEMENT FUNDS</b>				
B & C ROADS FUND	0.5	1.5	-	(1.5)
<b>OTHER FUNDS TOTAL:</b>	<b>97.5</b>	<b>92.5</b>	<b>89.0</b>	<b>(3.5)</b>
<b>ALL FUNDS TOTAL:</b>	<b>294.0</b>	<b>301.0</b>	<b>301.0</b>	<b>-</b>

<sup>1</sup> 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.



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# MAJOR 2024 COUNTY-WIDE GOALS

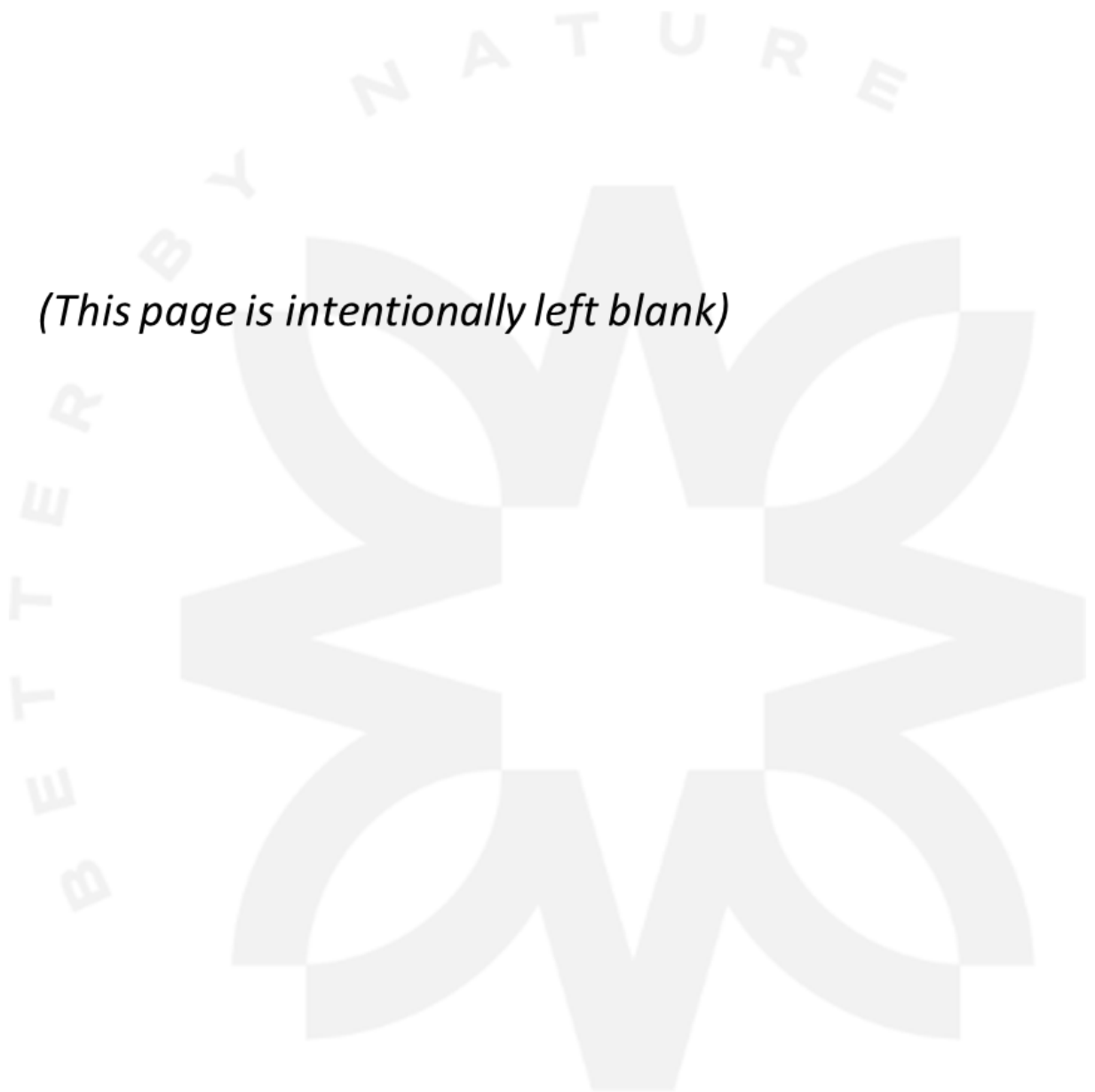
Description	Department	2024 Goal	Applicable Strategic Priorities*
Total taxable parcels to be assessed in 2024	Assessors Office	27,162	3, 4
Number of parcels with a detailed review that is older than 5 years	Assessors Office	100	2,4
Number of Building Inspections Performed	Building Inspections	21,974	2,4
Average number of days for Residential Plan Reviews (less than 14 days required by statute)	Building Inspections	9	2,4
Number of permits issued	Building Inspections	982	2,4
Number of Council Meetings Held (Wasatch County)	Council/County Manager's Offices	36	1,3,4,5
Informational Community Meetings held	Council/County Manager's Offices	6	4
Number of engineering permits issued	Engineering Department	106	2,3
% of employees issued a preliminary performance evaluation to explain/clarify performance	Human Resources	90%	2
Number of training classes offered to employees to improve collaboration and performance of individual	Human Resources	16	2
IT Service Requests	Information Technology	3,000	4
Average Service Request Resolution Time (in hours)	Information Technology	24	2
Process Improvement Projects completed	Information Technology	10	2,4
Traffic Cases Disposed	Justice Court	3,000	2,3,4
Criminal & small claims cases disposed	Justice Court	800	2,3,4
Number of visitors to the Library (or library sponsored off-site event)	Library	83,500	4
Number of people attending library sponsored	Library	15,800	4
Number of items borrowed by residents (physical)	Library	184,500	4
Number of land-use applications received	Planning/Zoning	130	3,5
Number of land-use applications received	Planning/Zoning	130	3,5
Number of land-use applications under review	Planning/Zoning	<60	3,5
Number of land-use applications completed	Planning/Zoning	130	3,5
Total miles of roads snowplowed	Public Works	5,900	2,4
Total miles of roads receiving maintenance services	Public Works	150	2,3,4
Total acreage of land sprayed for weeds	Public Works	1,560	5
Number of documents recorded	Recorder's Office	12,000	2,3
Number of new parcels created	Recorder's Office	7,000	3
Number of active members	Senior Center	385	4
Number of meals provided (congregate & delivery)	Senior Center	19,563	4
Total number of calls for service handled through our 911 center	Sheriff's Office	19,000	2,4
Total number of calls for service handled by Wasatch County Sheriff's Deputies	Sheriff's Office	7,000	2,4
Average monthly bed-count in Wasatch County jail	Sheriff's Office	70	3,4
Property Tax Collection Rate	Treasurer's Office	90%	1

**\* Wasatch County Strategic Priorities:**

1. Remain financially sound and prepared
2. Be a high performing county with a highly trained workforce
3. Prepare for future anticipated growth
4. Improve service levels to enhance quality of life
5. Maintain rural character and preserve open space



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# GENERAL FUND'S FUND SCHEDULE & DEPARTMENT DETAILS

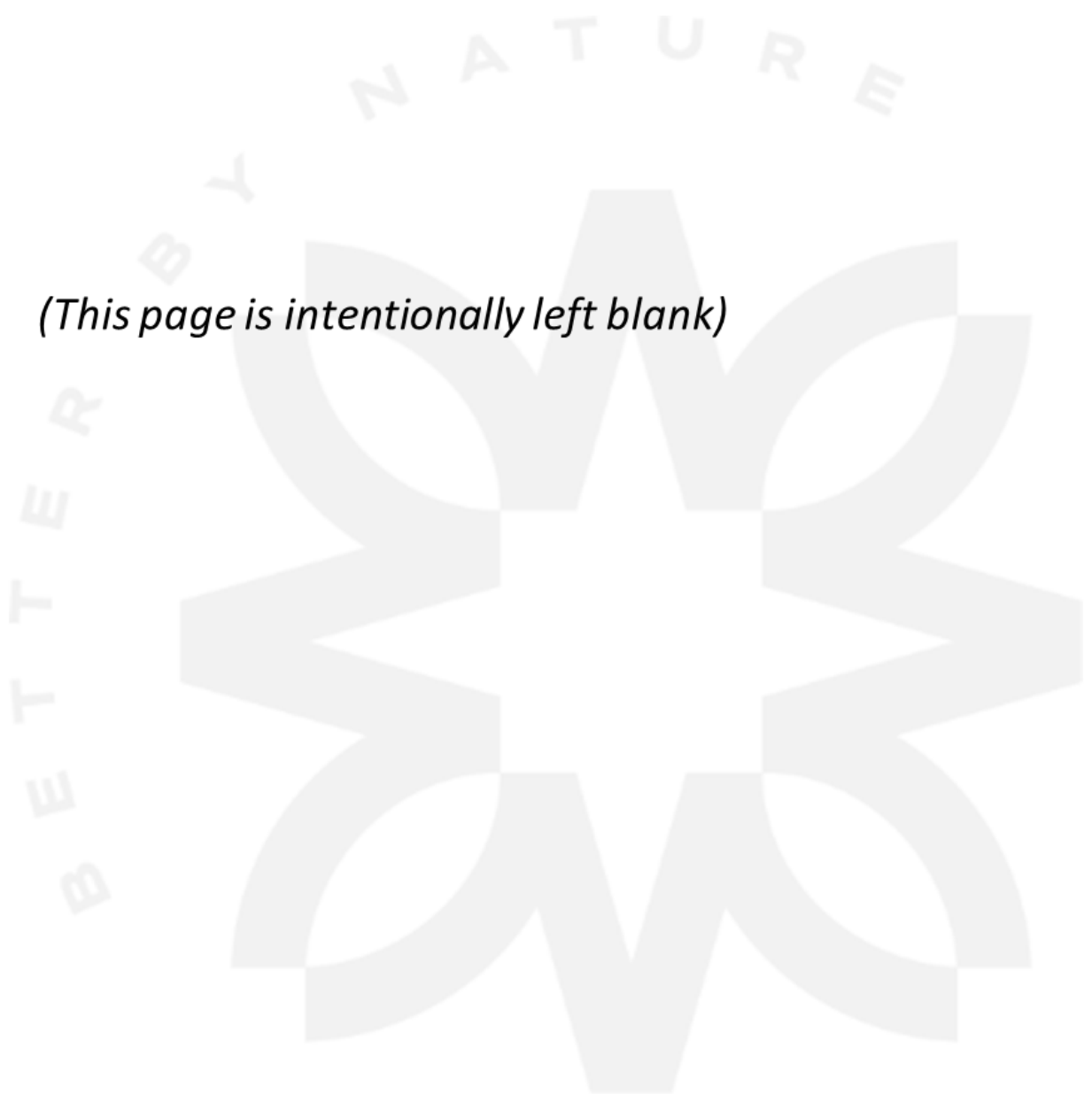
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**WASATCH**  
— C O U N T Y —



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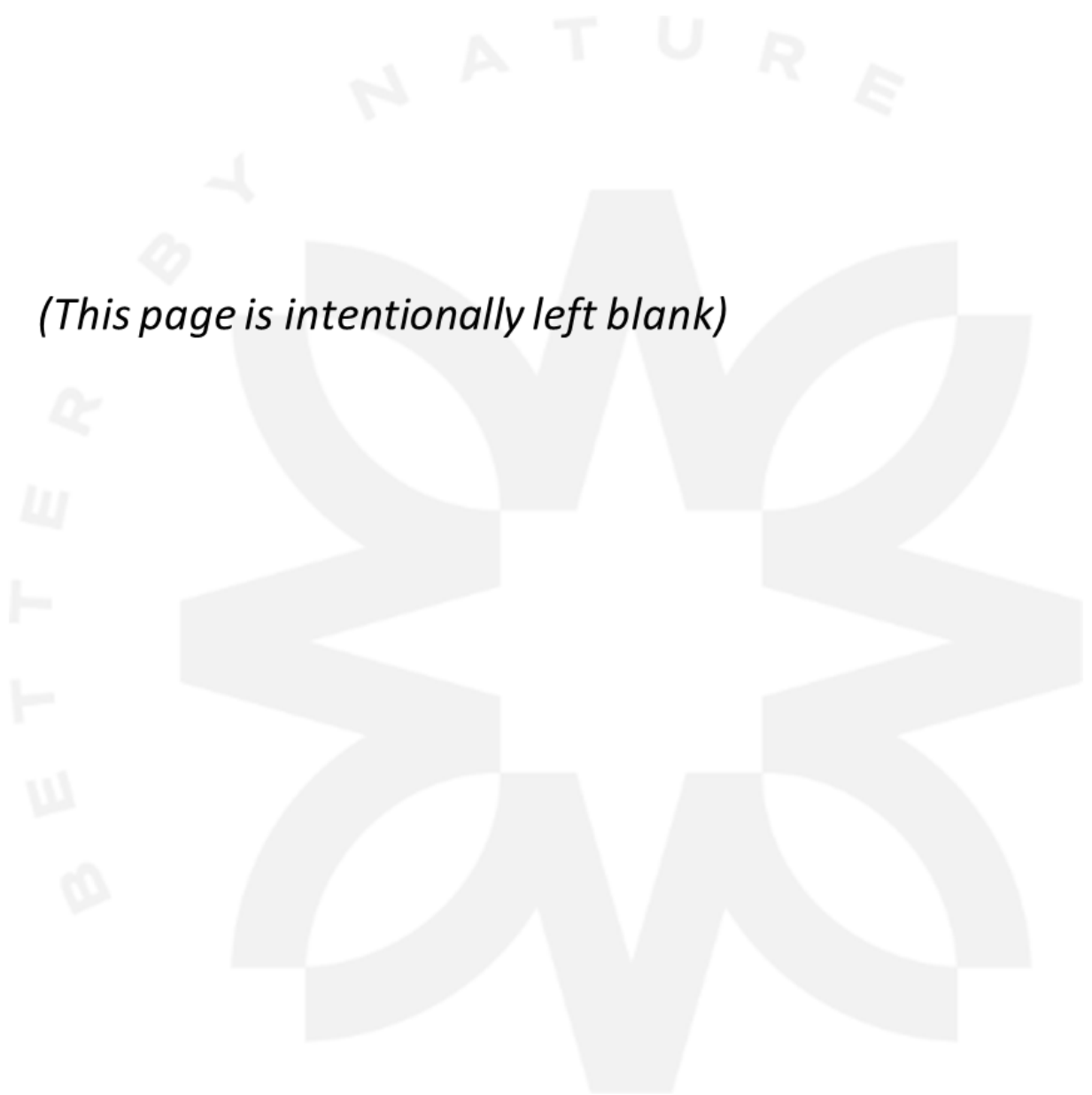


# FUND SCHEDULE – GENERAL FUND

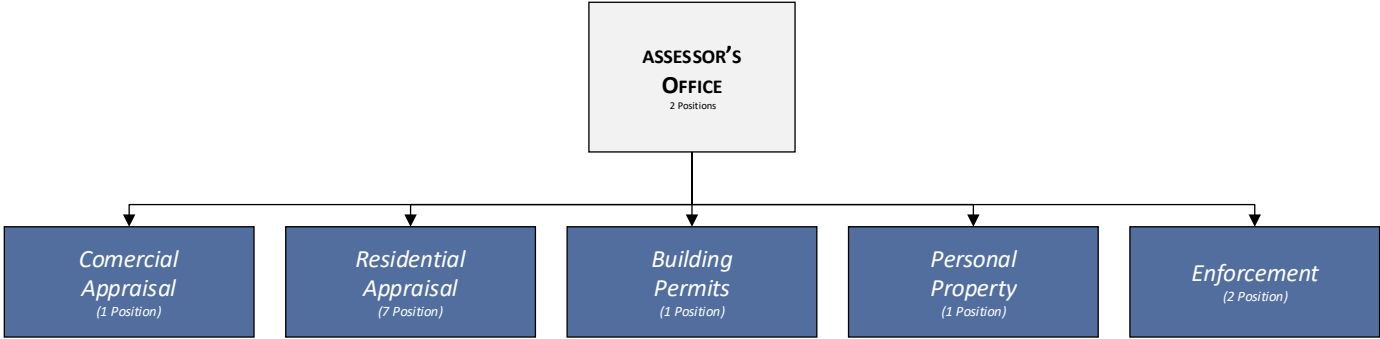
	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 19,886,162	\$ 21,328,919	\$ 18,971,250	\$ 20,745,776
<b>REVENUES</b>				
PROPERTY TAX	16,495,806	17,227,500	17,915,364	18,687,500
SALES TAX	5,483,716	5,678,516	5,584,380	5,678,516
DEVELOPMENT FEES	5,214,490	4,427,299	4,787,872	5,137,299
FEE IN LIEU	1,408,294	1,751,528	1,887,272	1,751,528
PUBLIC SAFETY PROGRAMS	2,650,335	2,643,200	2,699,780	2,685,200
MENTAL HEALTH FEES	893,858	1,200,000	1,181,264	1,200,000
GRANTS	265,559	349,227	262,579	758,187
RECORDING FEES	598,520	667,900	472,959	492,900
SENIOR CENTER FEES	115,756	139,200	122,981	122,200
AUDITOR FEES	92,872	60,500	76,729	60,500
MOTOR VEHICLE FEES	60,017	60,000	55,026	60,000
OTHER FEES	844,761	310,500	2,697,583	312,000
CONTRIBUTIONS & TRANSFERS	341,526	111,000	101,014	975,511
<b>TOTAL REVENUES</b>	<b>\$ 34,465,510</b>	<b>\$ 34,626,370</b>	<b>\$ 37,844,803</b>	<b>\$ 37,921,341</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 54,351,672</b>	<b>\$ 55,955,289</b>	<b>\$ 56,816,053</b>	<b>\$ 58,667,118</b>
<b>DEPARTMENTAL APPROPRIATIONS</b>				
ASSESSOR'S OFFICE	1,149,036	1,659,379	3,056,957	1,862,024
ATTORNEY'S OFFICE	1,488,421	1,748,781	1,912,960	2,255,184
BUILDING INSPECTIONS	1,314,733	2,054,658	1,645,970	2,291,659
CLERK/AUDITOR'S OFFICE	1,111,135	1,226,936	1,222,751	1,373,783
COUNTY COUNCIL	346,812	394,896	456,581	493,109
COUNTY MANAGER	687,508	572,907	697,285	894,549
ENGINEERING	428,082	481,429	568,792	554,962
GENERAL SERVICES	9,161,926	3,590,968	3,069,082	2,606,865
HUMAN RESOURCES	221,796	434,209	503,892	594,748
JUSTICE COURT	386,567	432,707	459,634	516,602
MIDA	1,570	-	-	-
PLANNING & ZONING	715,671	879,016	937,780	1,124,008
PUBLIC WORKS	3,235,755	4,366,487	4,564,095	5,289,110
RECORDER'S OFFICE	558,604	653,014	651,267	851,628
SENIOR CENTER	712,251	717,542	754,660	885,083
SHERIFF'S OFFICE	12,990,445	14,350,020	14,539,880	15,037,832
SURVEYOR'S OFFICE	359,367	462,980	435,761	581,831
TREASURER'S OFFICE	510,744	600,441	592,930	708,363
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 35,380,422</b>	<b>\$ 34,626,370</b>	<b>\$ 36,070,277</b>	<b>\$ 37,921,341</b>
<b>ENDING BALANCE</b>	<b>\$ 18,971,250</b>	<b>\$ 21,328,919</b>	<b>\$ 20,745,776</b>	<b>\$ 20,745,776</b>



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**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.*

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

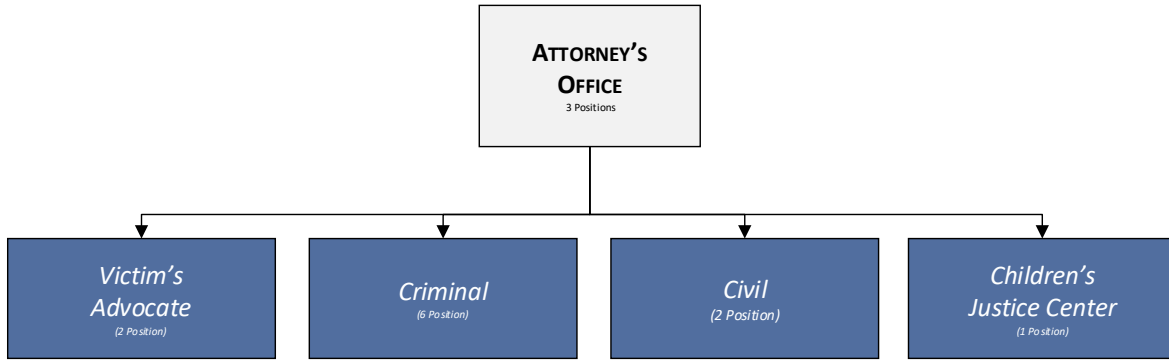
**CORE RESPONSIBILITIES:** *To assess taxable residential/commercial properties; verify greenbelt and primary residency exemptions; communicate/inform community of property valuation and its process; and to provide exemplary customer service to community members.*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 954,896	\$ 1,339,630	\$ 1,185,344	\$ 1,413,724
OPERATING EXPENSES	69,832	178,307	1,733,116	265,807
FIXED EXPENSES	121,258	129,442	128,413	170,493
CAPITAL OUTLAY	3,051	12,000	10,084	12,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,149,036</b>	<b>\$ 1,659,379</b>	<b>\$ 3,056,957</b>	<b>\$ 1,862,024</b>
<i>AUTHORIZED POSITIONS</i>	<i>13.0</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>
<i>FUNDED FTE'S</i>	<i>13.0</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increases (effective on employee's position date).
- (2) Increase in contractual services to evaluate/update cell phone tower property values.
- (3) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.



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

**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.*

**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.*

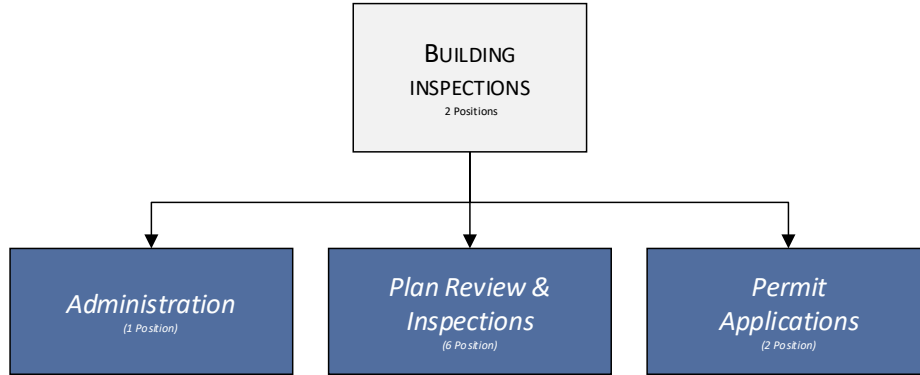
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 1,314,845	\$ 1,538,702	\$ 1,705,318	\$ 2,043,961
OPERATING EXPENSES	61,213	78,907	71,260	78,907
FIXED EXPENSES	112,088	121,172	130,436	127,317
CAPITAL OUTLAY	275	10,000	5,946	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,488,421</b>	<b>\$ 1,748,781</b>	<b>\$ 1,912,960</b>	<b>\$ 2,255,184</b>
<i>AUTHORIZED POSITIONS</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>
<i>FUNDED FTE'S</i>	<i>13.3</i>	<i>13.3</i>	<i>13.7</i>	<i>13.7</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increases (effective on employees position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.

# BUILDING INSPECTIONS DEPARTMENT



**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.*

**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.*

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

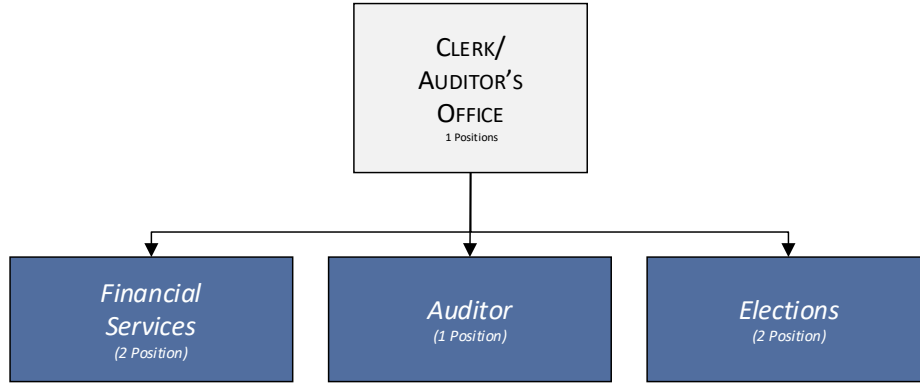
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 890,481	\$ 1,269,968	\$ 1,126,033	\$ 1,502,033
OPERATING EXPENSES	291,391	583,320	345,064	583,320
FIXED EXPENSES	117,604	186,770	167,254	193,305
CAPITAL OUTLAY	15,258	14,600	7,619	13,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,314,733</b>	<b>\$ 2,054,658</b>	<b>\$ 1,645,970</b>	<b>\$ 2,291,659</b>
<i>AUTHORIZED POSITIONS</i>	9.0	11.0	11.0	11.0
<i>FUNDED FTE'S</i>	9.0	11.0	11.0	11.0

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employees' position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Includes the one-time purchase of a new vehicle for new position added in 2023 Budget.

# COUNTY CLERK & AUDITOR'S OFFICE



**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.*

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

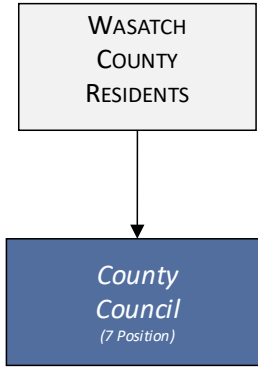
**CORE RESPONSIBILITIES:** *To prepare, administer, process, and maintain all county-wide elections; issue marriage licenses and process passports; prepares agendas and take County Council meetings; administer financial functions of the county (to include the County-wide budget); maintain records of all financial transactions; conducts reviews and internal audits; Assist with the management of the property tax system.*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 518,310	\$ 670,094	\$ 562,131	\$ 809,714
OPERATING EXPENSES	300,772	232,200	294,869	232,200
FIXED EXPENSES	309,869	311,642	358,054	321,869
CAPITAL OUTLAY	(17,815)	13,000	7,698	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,111,135</b>	<b>\$ 1,226,936</b>	<b>\$ 1,222,751</b>	<b>\$ 1,373,783</b>
<i>AUTHORIZED POSITIONS</i>	5.0	6.0	6.0	6.0
<i>FUNDED FTE'S</i>	5.0	6.0	6.0	6.0

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.



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

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

**CORE RESPONSIBILITIES:** *Serves as the legislative body for Wasatch County and 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.*

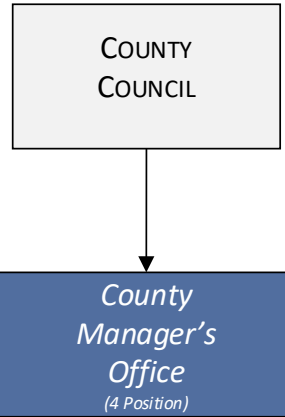
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 256,044	\$ 275,404	\$ 296,921	\$ 334,031
OPERATING EXPENSES	49,490	85,800	128,184	97,000
FIXED EXPENSES	37,122	28,692	29,476	57,078
CAPITAL OUTLAY	4,157	5,000	2,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 346,812</b>	<b>\$ 394,896</b>	<b>\$ 456,581</b>	<b>\$ 493,109</b>
<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 in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase.
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

# COUNTY MANAGER'S OFFICE



**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.*

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

**CORE RESPONSIBILITIES:** *Serves as the chief executive office and 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.*

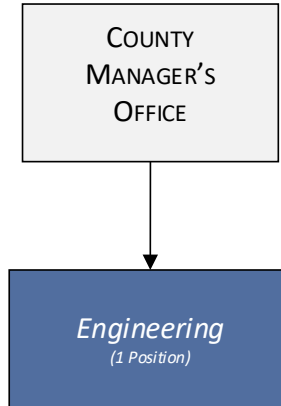
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 430,114	\$ 521,824	\$ 627,959	\$ 763,592
OPERATING EXPENSES	227,546	19,500	32,480	67,575
FIXED EXPENSES	29,848	31,383	31,704	59,182
CAPITAL OUTLAY	-	200	5,141	4,200
<b>TOTAL EXPENDITURES</b>	<b>\$ 687,508</b>	<b>\$ 572,907</b>	<b>\$ 697,285</b>	<b>\$ 894,549</b>
<i>AUTHORIZED POSITIONS</i>	3.0	4.0	4.0	5.0
<i>FUNDED FTE'S</i>	3.0	3.3	3.3	4.3

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Addition of 1 Public Information Officer position to improve communications to Wasatch Residents regarding services and activities provided by Wasatch County.
- (4) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

# ENGINEERING DEPARTMENT



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

**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.*

**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.*

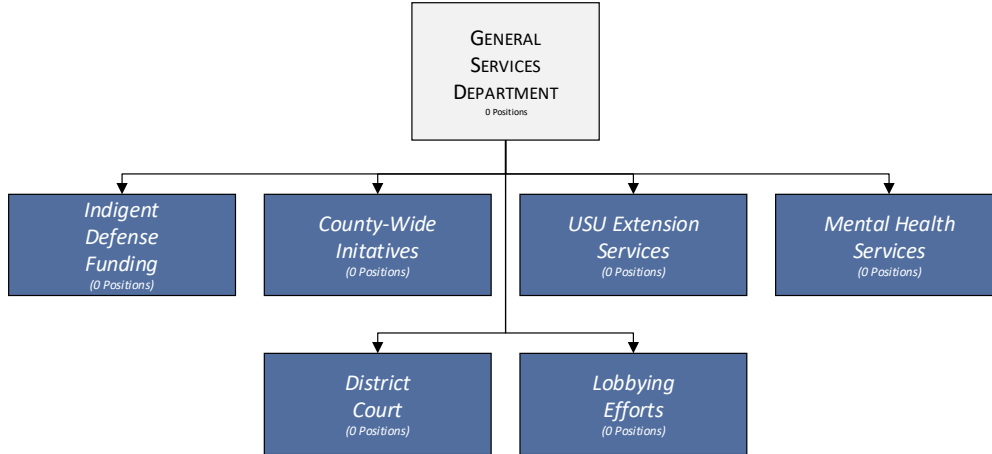
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ -	\$ 78,429	\$ 36,217	\$ 103,712
OPERATING EXPENSES	428,082	400,000	530,928	451,250
FIXED EXPENSES	-	-	-	-
CAPITAL OUTLAY	-	3,000	1,647	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 428,082</b>	<b>\$ 481,429</b>	<b>\$ 568,792</b>	<b>\$ 554,962</b>
<i>AUTHORIZED POSITIONS</i>	-	1.0	1.0	1.0
<i>FUNDED FTE'S</i>	-	1.0	1.0	1.0

**The change in funding from the Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to contractual engineering services.

# GENERAL SERVICES DEPARTMENT



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

**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.*

**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)

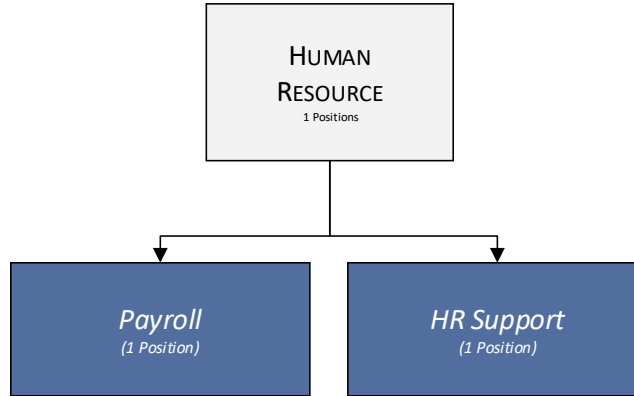
	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ -	\$ 730,640	\$ (42,500)	\$ (230,000)
OPERATING EXPENSES	1,570,788	2,503,185	2,754,439	2,779,238
FIXED EXPENSES	53,968	55,011	55,011	47,627
CAPITAL OUTLAY	78	-	-	-
CONTRIBUTIONS & TRANSFERS	7,537,092	302,132	302,132	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,624,833</b>	<b>\$ 3,288,836</b>	<b>\$ 2,766,950</b>	<b>\$ 2,596,865</b>
<i>AUTHORIZED POSITIONS</i>	-	-	-	-
<i>FUNDED FTE'S</i>	-	-	-	-

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Removal of one-time funding set aside in 2023 Budget to fund wage-study recommendations.
- (2) Removal of transfer to Library and reduction in transfer to the MIDA Fund.
- (3) Increase in public defender funding (offset by increase in revenue from state grant).
- (4) Increase funding for USU Extension to help fund 1 additional USU position.
- (5) Increase funding for mental health services as required within existing contract.



# HUMAN RESOURCE DEPARTMENT



**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.*

**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.*

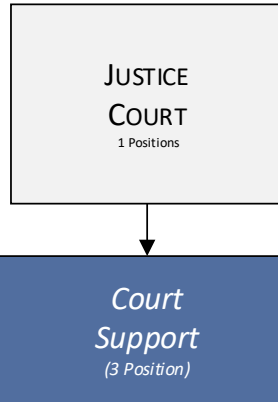
**CORE RESPONSIBILITIES:** *To post and recruit county-wide vacant employment opportunities; To create, maintain, and communicate fair, compliant, and consistent hiring policies county-wide; To administer employee benefits (to include payroll processing); To provide/oversee personnel-related training 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 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 198,716	\$ 395,816	\$ 455,590	\$ 537,398
OPERATING EXPENSES	4,263	4,450	13,021	20,550
FIXED EXPENSES	18,817	33,443	33,430	36,300
CAPITAL OUTLAY	-	500	1,850	500
<b>TOTAL EXPENDITURES</b>	<b>\$ 221,796</b>	<b>\$ 434,209</b>	<b>\$ 503,892</b>	<b>\$ 594,748</b>
<i>AUTHORIZED POSITIONS</i>	3.0	3.0	3.0	3.0
<i>FUNDED FTE'S</i>	3.0	3.0	3.0	3.0

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Increase in funds to support new employee performance system to be implemented in 2024.



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

**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.*

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

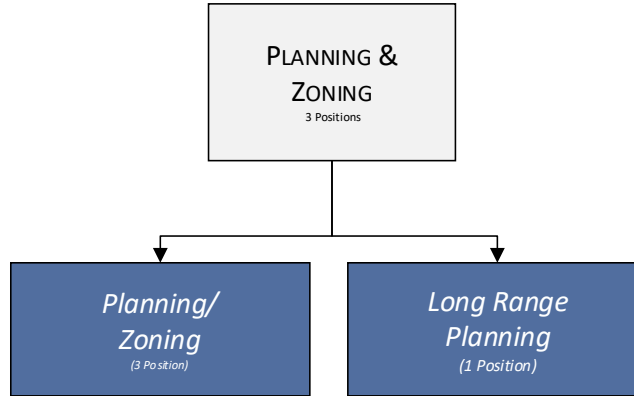
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 302,510	\$ 344,109	\$ 368,345	\$ 408,141
OPERATING EXPENSES	33,531	34,000	38,662	39,000
FIXED EXPENSES	50,216	54,098	52,627	68,961
CAPITAL OUTLAY	311	500	-	500
<b>TOTAL EXPENDITURES</b>	<b>\$ 386,567</b>	<b>\$ 432,707</b>	<b>\$ 459,634</b>	<b>\$ 516,602</b>
<i>AUTHORIZED POSITIONS</i>	4.0	4.0	4.0	4.0
<i>FUNDED FTE'S</i>	4.0	4.0	4.0	4.0

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

# PLANNING & ZONING DEPARTMENT



**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.*

**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.*

**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;*

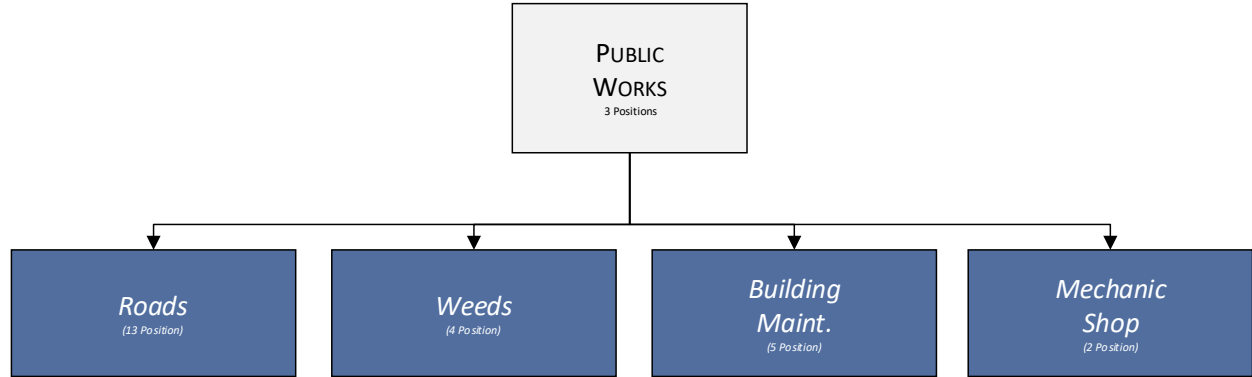
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 593,415	\$ 728,917	\$ 741,403	\$ 955,926
OPERATING EXPENSES	53,598	81,500	135,651	93,100
FIXED EXPENSES	68,659	65,599	60,726	71,982
CAPITAL OUTLAY	-	3,000	-	3,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 715,671</b>	<b>\$ 879,016</b>	<b>\$ 937,780</b>	<b>\$ 1,124,008</b>
<i>AUTHORIZED POSITIONS</i>	6.0	7.0	7.0	7.0
<i>FUNDED FTE'S</i>	6.0	7.0	7.0	7.0

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Increase in contractual services (offset by increase in revenue) and meeting support expenses.

# PUBLIC WORKS DEPARTMENT



**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.*

**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.*

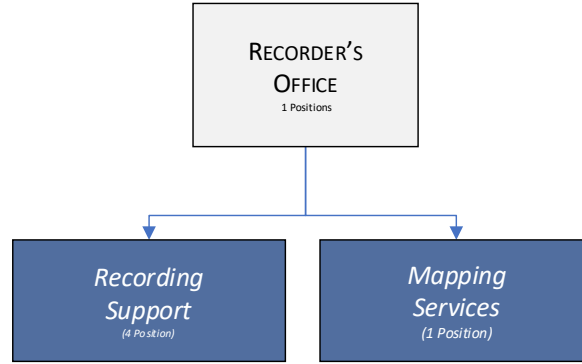
**CORE RESPONSIBILITIES:** *To maintain the County’s road-ways and signage system; Provide maintenance and repair services to County-owned buildings; Provide snow removal services during winter months and noxious weed control services during spring/summer months; Provide flood control services when needed.*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 2,352,830	\$ 2,834,448	\$ 2,852,104	\$ 3,439,452
OPERATING EXPENSES	212,558	716,950	863,023	847,863
FIXED EXPENSES	660,852	680,089	738,783	926,795
CAPITAL OUTLAY	9,515	135,000	110,185	75,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,235,755</b>	<b>\$ 4,366,487</b>	<b>\$ 4,564,095</b>	<b>\$ 5,289,110</b>
<i>AUTHORIZED POSITIONS</i>	24.5	25.5	25.5	27.0
<i>FUNDED FTE'S</i>	24.5	25.5	25.5	27.0

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee’s position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Increase in wages and benefits to move personnel expenses from B&C fund to Public Works General Fund Budget (to be offset by increase in Transfer revenue from B&C Fund).
- (4) Increase in winter related expenditures in anticipation for colder-than-normal winter weather
- (5) Increased budget to support service commitments to other agencies (offset by anticipated increase in revenues).



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

**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.*

**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 entire county.*

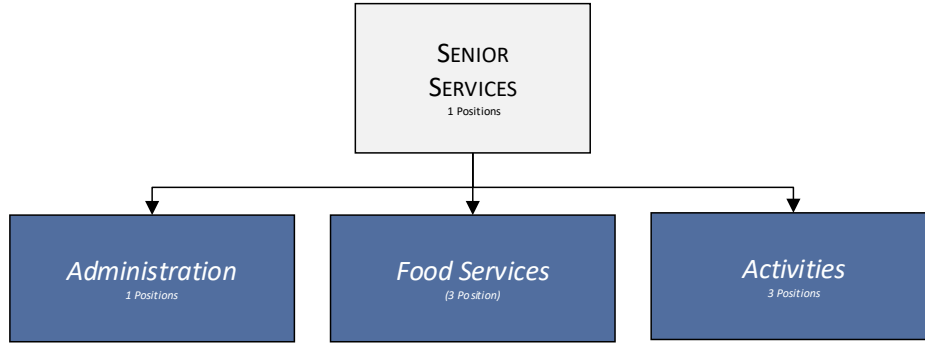
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 428,125	\$ 502,194	\$ 519,678	\$ 632,277
OPERATING EXPENSES	6,843	23,000	7,072	21,000
FIXED EXPENSES	123,228	124,820	124,517	195,351
CAPITAL OUTLAY	408	3,000	-	3,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 558,604</b>	<b>\$ 653,014</b>	<b>\$ 651,267</b>	<b>\$ 851,628</b>
<i>AUTHORIZED POSITIONS</i>	<i>7.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>6.5</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.

# SENIOR CENTER DEPARTMENT



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

**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.*

**CORE RESPONSIBILITIES:** *Provides Meals on Wheels services for qualified homebound seniors and congregate meals at the Senior Center every Tuesday and Thursdays; 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.*

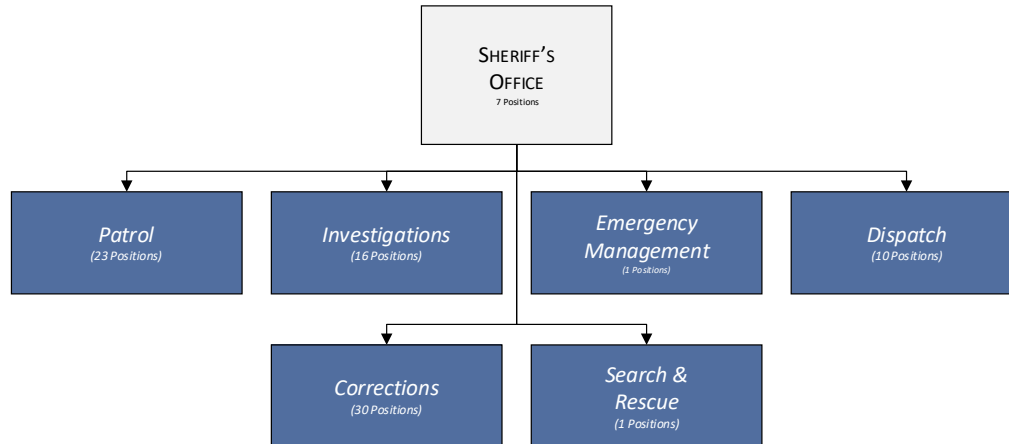
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 424,877	\$ 473,489	\$ 489,657	\$ 624,469
OPERATING EXPENSES	149,814	132,800	134,875	139,800
FIXED EXPENSES	121,491	111,253	130,118	110,815
CAPITAL OUTLAY	16,069	-	11	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 712,251</b>	<b>\$ 717,542</b>	<b>\$ 754,660</b>	<b>\$ 885,083</b>
<i>AUTHORIZED POSITIONS</i>	8.0	8.0	8.0	8.0
<i>FUNDED FTE'S</i>	6.5	6.5	7.0	7.0

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (4) Increase in budget to construct a parking gate to help minimize unwanted vehicle traffic from high school.

# SHERIFF'S OFFICE



**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.*

**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.*

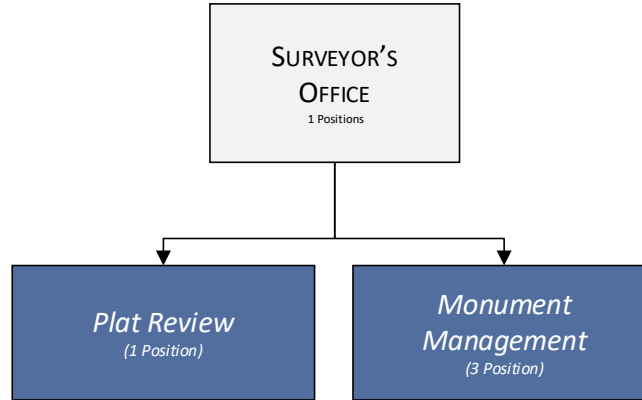
**CORE RESPONSIBILITIES:** *Investigate crimes, serving and protecting schools; Maintain safety and security of the jail and courts and inmate population; Assist residents and visitors with search and rescue operations; provide emergency communication services; Provide emergency management services;*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 9,359,405	\$ 10,986,831	\$ 10,972,648	\$ 11,043,115
OPERATING EXPENSES	1,392,904	1,447,440	1,358,156	1,764,622
FIXED EXPENSES	2,115,814	1,798,349	2,012,859	2,072,695
CAPITAL OUTLAY	122,322	117,400	196,217	157,400
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,990,445</b>	<b>\$ 14,350,020</b>	<b>\$ 14,539,880</b>	<b>\$ 15,037,832</b>
<i>AUTHORIZED POSITIONS</i>	<i>84.0</i>	<i>88.0</i>	<i>88.0</i>	<i>88.0</i>
<i>FUNDED FTE'S</i>	<i>81.3</i>	<i>85.3</i>	<i>84.8</i>	<i>84.8</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, and/or utility related services and other small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (3) Increase in contractual services to support creation of a comprehensive emergency plan.
- (4) Restructure of existing personnel to more effectively utilizing existing staffing levels. This created some one-time expenses, but prevented the need to add additional positions to budget.



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

**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.*

**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 the community regarding land use and property boundaries.*

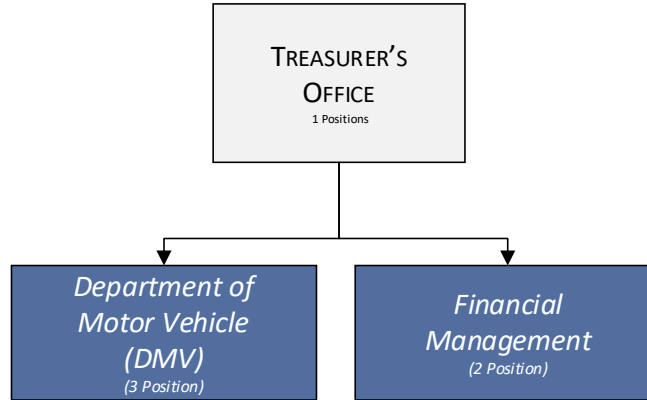
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 302,651	\$ 389,629	\$ 384,892	\$ 491,604
OPERATING EXPENSES	6,215	20,700	11,592	45,200
FIXED EXPENSES	37,514	39,051	38,927	41,427
CAPITAL OUTLAY	12,987	13,600	350	3,600
<b>TOTAL EXPENDITURES</b>	<b>\$ 359,367</b>	<b>\$ 462,980</b>	<b>\$ 435,761</b>	<b>\$ 581,831</b>
<i>AUTHORIZED POSITIONS</i>	4.0	4.0	4.0	5.0
<i>FUNDED FTE'S</i>	3.5	4.0	4.0	4.3

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, and/or utility related services and other small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (3) Increase in budget and personnel count to support a summer internship program (funded through historical budgetary savings).





**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.*

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

**CORE RESPONSIBILITIES:** *Responsible for the 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)

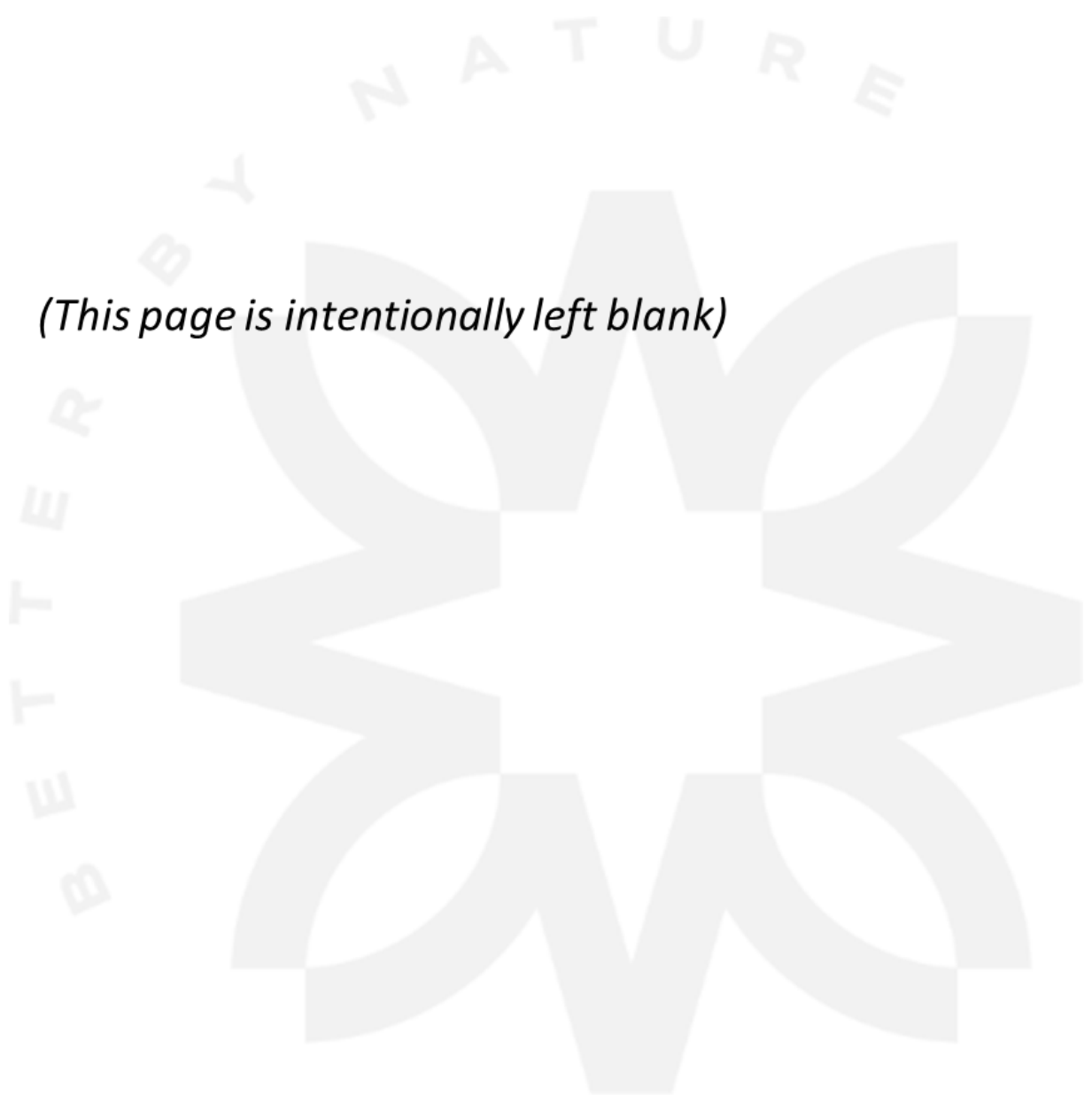
	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
PERSONNEL EXPENSES	\$ 400,806	\$ 487,386	\$ 490,533	\$ 564,635
OPERATING EXPENSES	25,977	33,750	28,379	35,750
FIXED EXPENSES	83,805	74,305	73,518	102,978
CAPITAL OUTLAY	156	5,000	500	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 510,744</b>	<b>\$ 600,441</b>	<b>\$ 592,930</b>	<b>\$ 708,363</b>
<i>AUTHORIZED POSITIONS</i>	5.0	6.0	6.0	6.0
<i>FUNDED FTE'S</i>	5.0	6.0	6.0	6.0

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, and/or utility related services and other small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (3) Increase in expenditures to support an improved county-wide cash handling training program.



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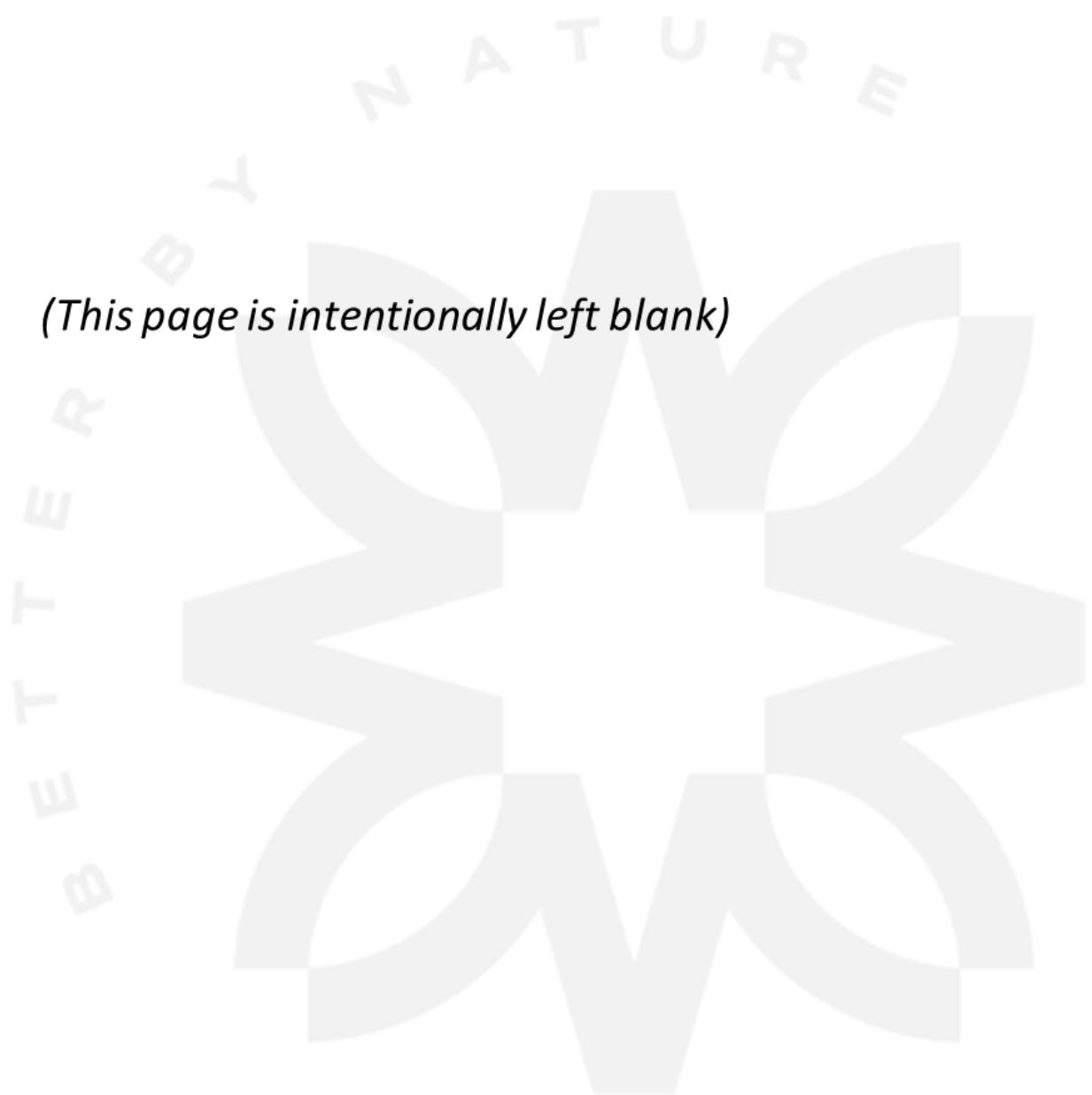
# SPECIAL REVENUE FUND DETAILS

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# HEALTH SERVICE DEPARTMENT (OPERATING FUND)

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Although the Health Service Department operates separate 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 on Thursday, October 26, 2023. These documents and the Health Department's Budget are included in the County's 2024 Adopted Budget document so that it can be approved by the County as required by state law.

## DEPARTMENT BUDGET PROCESS & OVERVIEW

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### 2024 Budget Process Overview

- Process is a "bottom up" approach
  - Division managers generate a budget for each grant assigned to the division
    - Grant budgets should be reconciled to those provided to the DHHS grant managers
  - Individual grant budgets are rolled up into a division budget
  - Individual division budgets are rolled up into the 2024 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 derived from the proposed payroll roster.
  - Payroll expenses are based on the salary and benefit data provided by HR

# 2024 Budget Overview

2024 Health Department Budget											
Personnel/Benefits	2024 Projected Budget	2023 budgeted per County Budget	Difference of 2023 to 2024 budget	Admin Total (Incl OH)	Enviro Health Total	Nursing Total	Health Ed Total	WIC Total	Prep Total	EPI Total	Narrative / Description
Total Personnel/benefits/stipend	\$ 2,661,739.73	\$ 2,543,149	\$ 118,591	\$ 173,790	\$ 573,430	\$ 629,150	\$ 337,205	\$ 160,440	\$ 183,704	\$ 329,848	New Salary Schedule + COLA
Travels/Training -230,231	\$ 59,451	\$ 52,087	\$ 7,364	\$ 1,590	\$ 7,350	\$ 13,435	\$ 15,783	\$ 1,065	\$ 10,800	\$ 6,018	Increased Travel After COVID
BOH Meals/Travel (231)	\$ 1,000	\$ 4,000	\$ (3,000)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	BOH Travel picked up by UALBOH again?
Books/Dues/Supscrip - 210	\$ 5,070	\$ 5,000	\$ 70	\$ -	\$ 1,375	\$ 2,100	\$ 450	\$ 325	\$ -	\$ 220	Zoom \$600
BOH Membership dues - 211	\$ 900	\$ -	\$ 900	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	UALBOH
Bank & credit Card Fees - 212	\$ 9,000	\$ 8,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Increased Card Usage
Public Notices - 220	\$ 1,750	\$ 250	\$ 1,500	\$ 1,000	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	Based on 2023 Actual
Equipment Maintenance - 250	\$ 13,381	\$ 16,493	\$ (3,112)	\$ 1,200	\$ 2,100	\$ 1,325	\$ 306	\$ 100	\$ 150	\$ 200	Reduced HE
Information Systems Maint- 251	\$ 19,288	\$ 16,442	\$ 2,846	\$ 100	\$ 3,475	\$ 3,315	\$ 680	\$ 200	\$ 6,500	\$ 18	Based on 2023 Actual
Operating Lease - 252	\$ 240,640	\$ 150,891	\$ 89,749	\$ 12,111	\$ 45,558	\$ 63,088	\$ 34,313	\$ 14,259	\$ 15,135	\$ 28,441	Wasatch County Assessment
Communications - 280	\$ 13,890	\$ 3,533	\$ (495)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Postage and Copy Machines
Equipment Under 5,000/Software - 290	\$ 81,267	\$ 14,385	\$ (495)	\$ 540	\$ 1,090	\$ 3,120	\$ 1,100	\$ -	\$ 4,500	\$ 540	Reduced Number of Cell Phones
Professional Tech - 310	\$ 310,082	\$ 173,509	\$ 136,573	\$ 33,000	\$ 28,800	\$ 17,980	\$ 8,543	\$ 15,750	\$ 148,009	\$ 50,000	\$60K MRC Strong Equipment
Medical Officer Dues -311	\$ 7,041	\$ 7,041	\$ -	\$ 7,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$11.5K EPI Data Analyst, \$150K Workforce Dev. Consultant, \$25K Groundwater
Health Dept Association Fees - 312	\$ 21,000	\$ 21,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Incr. Dues, includes BOH Member Dues
Special Dept Supp MEDICAL - 460	\$ 370,176	\$ 260,554	\$ 109,622	\$ -	\$ -	\$ 345,100	\$ 23,826	\$ 1,250	\$ -	\$ -	COVID Vaccines
Special Dept Supp OTHER - 461	\$ 82,508	\$ 91,098	\$ (8,590)	\$ 500	\$ 33,614	\$ 17,145	\$ 23,949	\$ 4,300	\$ 3,000	\$ -	Based on 2023 Actual
Insurance - 510	\$ 13,243	\$ 12,984	\$ 259	\$ 13,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	UCIP Cost Increase
Improvements to BLDG - 710	\$ -	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equip & Software Over 5,000- 740	\$ 116,250	\$ 125,000	\$ (8,750)	\$ -	\$ 65,000	\$ 4,250	\$ -	\$ -	\$ -	\$ -	\$30K New Vehicle, \$25K Bldg Improve, Wells
Pass Thru Funds	\$ 263,779	\$ 278,029	\$ (14,250)	\$ -	\$ -	\$ -	\$ -	\$ 105,336	\$ -	\$ 89,374	Grants Pass-Through- No Pantries
Note: Other Indirect Costs	\$ -	\$ 373,840	\$ -	\$ 21,762	\$ 81,864	\$ 113,363	\$ 61,656	\$ 25,622	\$ 27,196	\$ 51,105	
<b>Totals</b>	\$ 4,294,999	\$ 3,818,046	\$ 476,953	\$ 287,686	\$ 843,656	\$ 1,217,505	\$ 597,380	\$ 328,658	\$ 465,039	\$ 555,074	
Contract Total	\$ 2,309,176	\$ 2,241,952	\$ 67,224	\$ 181,478	\$ 148,268	\$ 413,097	\$ 479,918	\$ 165,849	\$ 456,865	\$ 463,701	Increased Payroll & Expense Reimbursed
Pass-Thru Rev	\$ 263,779	\$ 278,029	\$ (14,250)	\$ -	\$ -	\$ -	\$ 89,069	\$ 105,336	\$ -	\$ 69,374	Grants Pass-Through
Anticipated Fee Revenue	\$ 781,884	\$ 553,894	\$ 227,991	\$ 50,500	\$ 374,200	\$ 353,784	\$ 3,400	\$ -	\$ -	\$ -	Increased Fees, COVID fees
Difference (Revenue vs Expense)	\$ (940,169)	\$ (744,171)	\$ (195,988)	\$ (55,708)	\$ (321,188)	\$ (450,624)	\$ (24,993)	\$ (57,473)	\$ (8,174)	\$ (21,999)	
	\$ 1,253,250	\$ 871,868	\$ 381,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Estimated Local Tax Revenue	\$ 884,943	\$ 800,434	\$ 84,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From Water Appropriated	\$ 25,216	\$ 10,854	\$ 14,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From Vehicles Appropriated	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Est Amt from/(to) Unappropriated	\$ 50	\$ -567,116	\$ 567,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Balance	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2024 Projected Revenue	\$ 4,239,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overhead/Admin Costs	\$ 382,568.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overhead/Admin Burden %	9.49%	10.23%	-0.74%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

		Grant coverage of expenses	
54% Grants only	\$ 4,031,220	57% Excluding Passthrough	
61% Grants + Pass Thru	Non Passthru Exp		
82% Grants, Pass Thru & Prop X Rev			



# 2024 Budget Overview

2023	2024
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Difference	24 % 23
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## Shared Exp

Overhead	\$ 374	10.23%	\$ 383	8.37%	\$ 9	102.3%
Payroll	\$ 2,543		\$ 2,662		\$ 119	104.7%
IT	\$ 165		\$ 241		\$ 76	145.8%

## Cash In

Prop X	\$ 800	\$ 885	110.6%
Contract Rev	\$ 2,242	\$ 2,309	103.0%
Passthrough	\$ 278	\$ 264	94.9%
Fees	\$ 554	\$ 782	141.1%
<b>Total Income</b>	<b>\$ 3,874</b>	<b>\$ 4,240</b>	<b>109.4%</b>

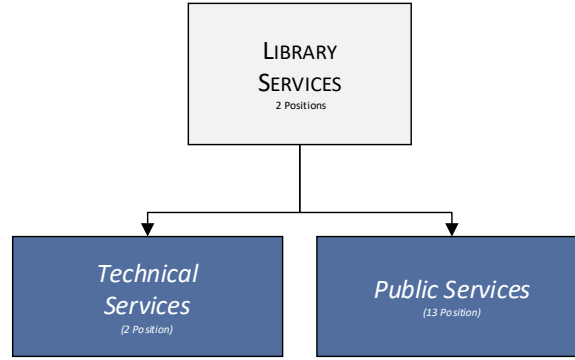
## Expenses

EH	\$ 792	\$ 844	106.5%
Nurs	\$ 1,065	\$ 1,218	114.3%
HE	\$ 605	\$ 597	98.7%
WIC	\$ 301	\$ 329	109.2%
PREP	\$ 208	\$ 465	223.6%
EPI	\$ 724	\$ 555	76.7%
Admin	\$ 123	\$ 288	233.9%
<b>Total</b>	<b>\$ 3,818</b>	<b>\$ 4,295</b>	<b>112.5%</b>

## Net Cash

EH	\$ (370)	\$ (321)	86.8%
Nurs	\$ (425)	\$ (451)	106.0%
HE	\$ (10)	\$ (25)	249.9%
WIC	\$ (47)	\$ (57)	122.3%
PREP	\$ -	\$ (8)	0.0%
EPI	\$ -	\$ (22)	0.0%
Admin	\$ 108	\$ (56)	-51.6%
<b>Total</b>	<b>\$ (744)</b>	<b>\$ (940)</b>	<b>126.4%</b>
<b>Net Cash In (Out)</b>	<b>\$ 56</b>	<b>\$ (55)</b>	<b>-98.6%</b>

# LIBRARY DEPARTMENT (OPERATING FUND)



**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.*

**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.*

**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)

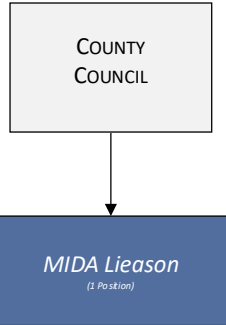
	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 1,263,713	\$ 1,459,142	\$ 1,442,468	\$ 1,556,504
<b>REVENUES</b>				
PROPERTY TAX	1,384,817	1,353,555	1,498,970	1,899,962
FEE IN LIEU	42,994	38,516	38,828	38,516
GRANTS	24,950	11,900	12,215	11,900
SERVICE FEES	2,433	500	1,838	500
OTHER FEES	8,850	16,069	19,369	13,869
CONTRIBUTIONS/TRANSFERS	768	68,918	69,044	500
<b>TOTAL REVENUES</b>	\$ 1,464,812	\$ 1,489,458	\$ 1,640,264	\$ 1,965,247
<b>TOTAL AVAILABLE FUNDS</b>	\$ 2,728,524	\$ 2,948,600	\$ 3,082,732	\$ 3,521,750
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	743,706	929,757	915,491	1,132,890
OPERATING EXPENSES	181,996	192,349	188,328	212,849
FIXED EXPENSES	347,392	355,852	409,638	628,008
CAPITAL OUTLAY	12,963	11,500	12,772	11,500
CONTRIBUTIONS/TRANSFERS	-	-	-	100,000
<b>TOTAL APPROPRIATIONS</b>	\$ 1,286,056	\$ 1,489,458	\$ 1,526,229	\$ 2,085,247
<b>ENDING BALANCE</b>	\$ 1,442,468	\$ 1,459,142	\$ 1,556,504	\$ 1,436,504
<i>AUTHORIZED POSITIONS</i>	15.0	16.0	16.0	17.0
<i>FUNDED FTE'S</i>	10.8	11.8	11.3	12.3



**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, and/or utility related services and other small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (3) Increase funding in Property Taxes through anticipated through Truth-in-Taxation in an amount of \$400,000.
- (4) Removal of the recurring transfer of funds from the General Fund (makes Library Fund fully self-sustaining).
- (5) A newly established recurring transfer to the Library Maintenance Fund for future anticipated large capital facility repairs/updates.
- (6) Addition of 1 new Librarian for increased community outreach and activities.

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



**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*

**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.*

**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 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 152,359	\$ 20,555	\$ (8,074)	\$ 110,526
<b>REVENUES</b>				
FEE IN LIEU	(136,949)	-	-	235,000
SERVICE FEES	33,767	45,000	171,683	46,000
CONTRIBUTIONS/TRANSFERS	325,741	233,741	233,741	10,000
<b>TOTAL REVENUES</b>	\$ 222,559	\$ 278,741	\$ 405,424	\$ 291,000
<b>TOTAL AVAILABLE FUNDS</b>	\$ 374,918	\$ 299,296	\$ 397,350	\$ 401,526
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	244,421	256,227	269,911	271,699
OPERATING EXPENSES	124,212	4,550	2,855	4,550
FIXED EXPENSES	14,359	14,059	14,059	6,067
<b>TOTAL APPROPRIATIONS</b>	\$ 382,992	\$ 274,836	\$ 286,824	\$ 282,316
<b>ENDING BALANCE</b>	\$ (8,074)	\$ 24,460	\$ 110,526	\$ 119,210
AUTHORIZED POSITIONS	1.0	1.0	1.0	1.0
FUNDED FTE'S	1.0	1.0	1.0	1.0

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:**

- (1) Shift in revenue from a General Fund transfer to fees that will be collected from MIDA.
- (2) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).

## FEDERAL GRANT FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ (1,371,781)	\$ 1,546,127	\$ 1,011,394	\$ 511,689
<b>REVENUES</b>				
GRANTS	4,049,795	369,000	414,699	22,000
OTHER FEES	13,902	-	-	-
<b>TOTAL REVENUES</b>	\$ 4,063,697	\$ 369,000	\$ 414,699	\$ 22,000
<b>TOTAL AVAILABLE FUNDS</b>	\$ 2,691,916	\$ 1,915,127	\$ 1,426,093	\$ 533,689
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	907,140	-	281,631	-
CAPTIAL OUTLAY	648,382	388,000	465,107	132,000
CONTRIBUTIONS & TRANSFERS	125,000	167,667	167,667	401,689
<b>TOTAL APPROPRIATIONS</b>	\$ 1,680,522	\$ 555,667	\$ 914,404	\$ 533,689
<b>ENDING BALANCE</b>	\$ 1,011,394	\$ 1,359,460	\$ 511,689	\$ 0

The change in funding from the 2023 Adopted Budget (Titled "ARPA Fund") to the 2024 Adopted Budget is due to:

- (1) Removal of one-time purchase of 5 vehicles budgeted in the 2023 Budget
- (2) Transfer of the remaining ARPA Funding to the Transportation Fund to help temporarily offset increased fees associated with public transportation expenses.

## JAIL COMMISSARY FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 112,119	\$ 35,993	\$ 194,862	\$ 205,314
<b>REVENUES</b>				
SERVICE FEES	223,458	115,000	103,259	115,000
OTHER FEES	1,888	500	13	500
<b>TOTAL REVENUES</b>	\$ 225,346	\$ 115,500	\$ 103,272	\$ 115,500
<b>TOTAL AVAILABLE FUNDS</b>	\$ 337,465	\$ 151,493	\$ 298,134	\$ 320,814
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	142,603	137,300	92,820	137,300
<b>TOTAL APPROPRIATIONS</b>	\$ 142,603	\$ 137,300	\$ 92,820	\$ 137,300
<b>ENDING BALANCE</b>	\$ 194,862	\$ 14,193	\$ 205,314	\$ 183,514

No significant changes are anticipated between the 2023 Adopted Budget and the 2024 Adopted Budget

## LIBRARY MAINTENANCE FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
<b>REVENUES</b>				
CONTRIBUTIONS & TRANSFERS	100,000	-	-	100,000
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>
<b>APPROPRIATIONS</b>				
CONTRIBUTIONS & TRANSFERS	-	-	-	50,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>ENDING BALANCE</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>

The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:

- (1) The creation of a recurring transfer from the Library Fund for future facility maintenance expenditures.
- (2) The purchase of a study to evaluate existing HVAC system to provide recommendations regarding when and how the system should be replaced along with anticipated costs.

## LIQUOR DISTRIBUTION FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 111,226	\$ 119,626	\$ 127,541	\$ 180,556
<b>REVENUES</b>				
PUBLIC SAFETY PROGRAMS	68,815	59,600	68,815	59,600
OTHER FEES	1,248	400	1,200	400
<b>TOTAL REVENUES</b>	<b>\$ 70,063</b>	<b>\$ 60,000</b>	<b>\$ 70,015</b>	<b>\$ 60,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 181,289</b>	<b>\$ 179,626</b>	<b>\$ 197,556</b>	<b>\$ 240,556</b>
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	53,748	58,000	17,000	58,000
CAPITAL OUTLAY	-	2,000	-	2,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 53,748</b>	<b>\$ 60,000</b>	<b>\$ 17,000</b>	<b>\$ 60,000</b>
<b>ENDING BALANCE</b>	<b>\$ 127,541</b>	<b>\$ 119,626</b>	<b>\$ 180,556</b>	<b>\$ 180,556</b>

No significant changes are anticipated between the 2023 Adopted Budget and the 2024 Adopted Budget

## RESTAURANT TAX FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 3,723,286	\$ 4,659,282	\$ 4,839,434	\$ 1,622,009
<b>REVENUES</b>				
SALES TAX	1,068,128	1,000,000	1,279,238	1,200,000
OTHER FEES	48,021	14,000	14,000	14,000
<b>TOTAL REVENUES</b>	\$ 1,116,148	\$ 1,014,000	\$ 1,293,238	\$ 1,214,000
<b>TOTAL AVAILABLE FUNDS</b>	\$ 4,839,434	\$ 5,673,282	\$ 6,132,672	\$ 2,836,009
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	-	-	3,500,000	-
CONTRIBUTIONS & TRANSFERS	-	1,010,663	1,010,663	1,039,804
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ 1,010,663	\$ 4,510,663	\$ 1,039,804
<b>ENDING BALANCE</b>	\$ 4,839,434	\$ 4,662,619	\$ 1,622,009	\$ 1,796,205

The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:

- (1) Increase in County's contribution to the Park & Recreational Department for the county fair and department's facility maintenance fund.
- (2) Includes a transfer to the Debt Service Fund for required debt service payment.

## TRAILS, ARTS, AND PARKS (TAP) TAX

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ -	\$ -	\$ -	\$ 312,085
<b>REVENUES</b>				
SALES TAX	-	1,200,000	910,134	1,200,000
<b>TOTAL REVENUES</b>	\$ -	\$ 1,200,000	\$ 910,134	\$ 1,200,000
<b>TOTAL AVAILABLE FUNDS</b>	\$ -	\$ 1,200,000	\$ 910,134	\$ 1,512,085
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	-	177,006	-	169,560
OPERATING EXPENSES	-	-	-	170,000
CONTRIBUTIONS & TRANSFERS	-	788,520	598,049	788,520
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ 965,526	\$ 598,049	\$ 1,128,080
<b>ENDING BALANCE</b>	\$ -	\$ 234,474	\$ 312,085	\$ 384,005

The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:

- (1) Hiring of 2 trail-maintenance positions (10 months) that was authorized in 2023, but not hired.
- (2) Required contribution to Heber City and Midway in the amount of 48.45% and 17.26% respectively.
- (3) A budget of \$170 K in project funding to be used as determined by the TAP Board and Wasatch County.

## TRANSIENT ROOM TAX

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 5,597,993	\$ 5,157,253	\$ 5,796,039	\$ 2,876,919
<b>REVENUES</b>				
SALES TAX	3,855,849	4,117,180	4,330,098	5,000,000
OTHER FEES	33,581	10,000	10,000	15,000
<b>TOTAL REVENUES</b>	\$ 3,889,430	\$ 4,127,180	\$ 4,340,098	\$ 5,015,000
<b>TOTAL AVAILABLE FUNDS</b>	\$ 9,487,423	\$ 9,284,433	\$ 10,136,137	\$ 7,891,919
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	458,212	-	643,704	739,156
OPERATING EXPENSES	804,747	2,220,000	1,679,000	2,298,844
FIXED EXPENSES	-	-	110,459	-
CAPITAL OUTLAY	800,308	668,000	3,767,204	-
CONTRIBUTIONS & TRANSFERS	1,628,116	1,058,959	1,058,851	1,993,799
<b>TOTAL APPROPRIATIONS</b>	\$ 3,691,384	\$ 3,946,959	\$ 7,259,219	\$ 5,031,799
<b>ENDING BALANCE</b>	\$ 5,796,039	\$ 5,337,474	\$ 2,876,919	\$ 2,860,120

The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:

- (1) Increasing contribution to Heber Valley Tourism and Economic Development.
- (2) Eliminating the annual transfer to the Fire Services District for EMS services.
- (3) Increasing the contributions to the Park and Recreation Special Service District to account for increase service costs and to prevent the need for the district to increase Property Taxes through Truth-in-Taxation.
- (4) Transferring to the General Fund to pay for 70% of Search and Rescue Services and approximately 1/4<sup>th</sup> of the costs associated with the recently added Public Information Officer position.

## TRANSPORTATION TAX FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 0	\$ 367,090	\$ 403,133	\$ 118,631
<b>REVENUES</b>				
SALES TAX	752,296	3,000,000	2,965,498	3,000,000
OTHER FEES	20,000	-	-	-
CONTRIBUTIONS & TRANSFERS	302,000	-	-	252,139
<b>TOTAL REVENUES</b>	<b>\$ 1,074,296</b>	<b>\$ 3,000,000</b>	<b>\$ 2,965,498</b>	<b>\$ 3,252,139</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,074,296</b>	<b>\$ 3,367,090</b>	<b>\$ 3,368,631</b>	<b>\$ 3,370,770</b>
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	671,163	2,970,000	3,250,000	3,370,654
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 671,163</b>	<b>\$ 2,970,000</b>	<b>\$ 3,250,000</b>	<b>\$ 3,370,654</b>
<b>ENDING BALANCE</b>	<b>\$ 403,133</b>	<b>\$ 397,090</b>	<b>\$ 118,631</b>	<b>\$ 116</b>

The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:

- (1) Increased expenses associated with local public transportation services provided by High Valley Transit

## 911 EMERGENCY SERVICES FUND

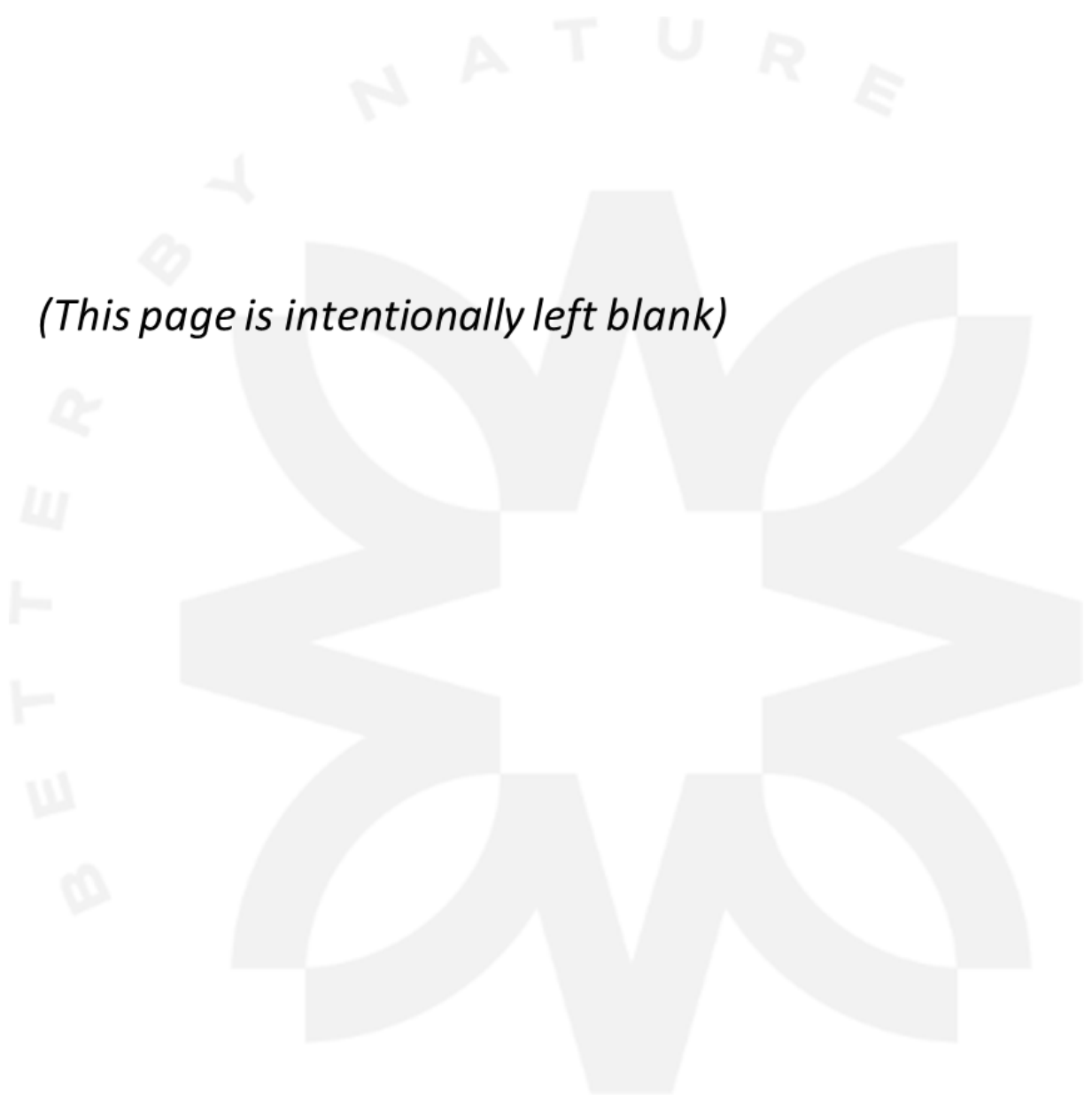
	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 1,277,722	\$ 1,388,621	\$ 1,532,675	\$ 1,661,010
<b>REVENUES</b>				
PUBLIC SAFETY PROGRAMS	309,647	206,000	194,134	296,000
OTHER FEES	15,415	4,000	4,000	4,000
<b>TOTAL REVENUES</b>	<b>\$ 325,062</b>	<b>\$ 210,000</b>	<b>\$ 198,134</b>	<b>\$ 300,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,602,784</b>	<b>\$ 1,598,621</b>	<b>\$ 1,730,809</b>	<b>\$ 1,961,010</b>
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	-	7,000	-	7,000
FIXED EXPENSES	32,449	90,000	42,860	70,000
CAPITAL OUTLAY	37,660	53,000	26,939	53,000
CONTRIBUTIONS & TRANSFERS	-	-	-	170,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,109</b>	<b>\$ 150,000</b>	<b>\$ 69,799</b>	<b>\$ 300,000</b>
<b>ENDING BALANCE</b>	<b>\$ 1,532,675</b>	<b>\$ 1,448,621</b>	<b>\$ 1,661,010</b>	<b>\$ 1,661,010</b>

The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:

- (1) Transfer to General Fund to help offset increase in expenses associated with dispatch services provided by Wasatch County Sheriff's Office.



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# INTERNAL SERVICE FUNDS

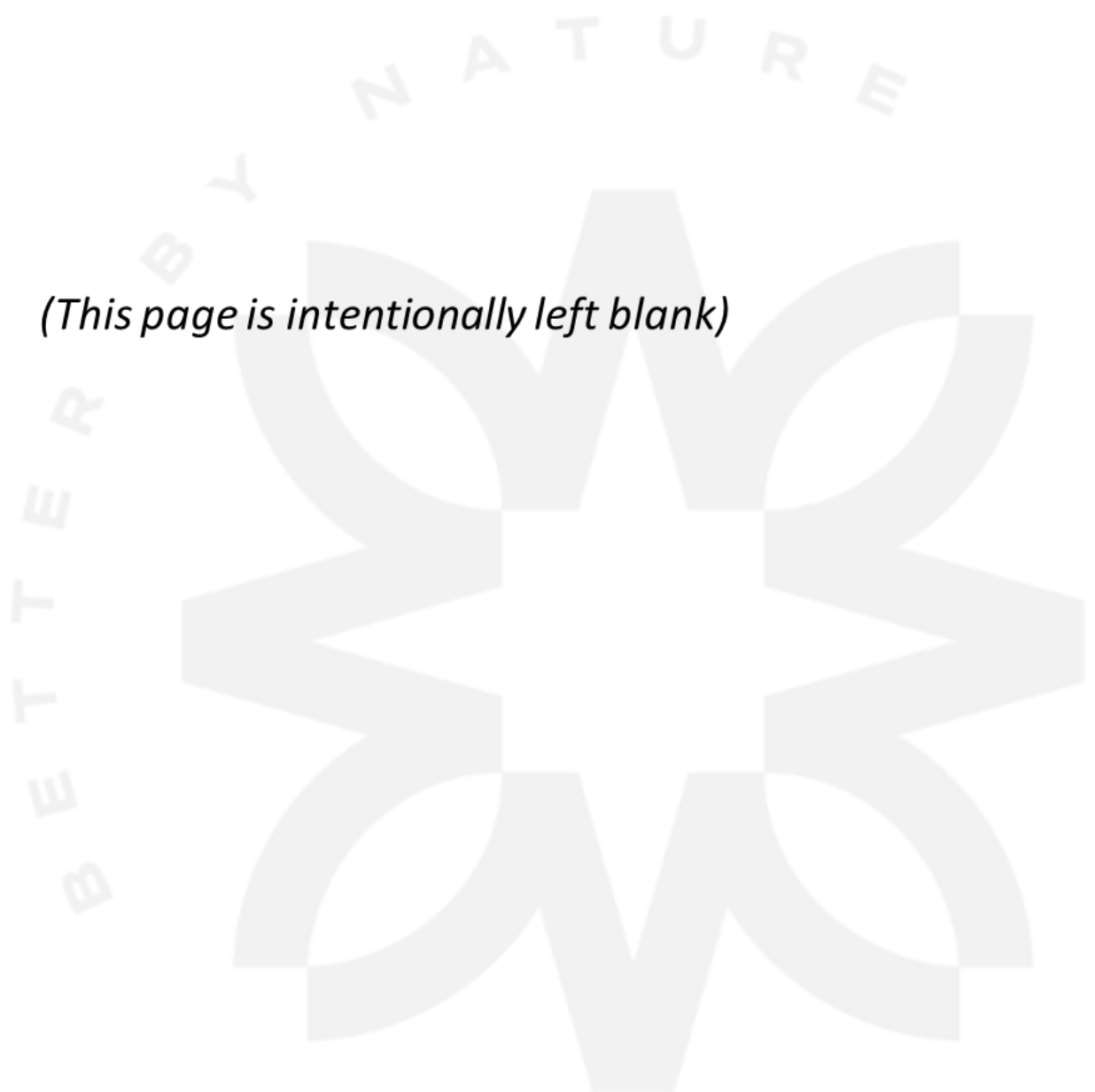
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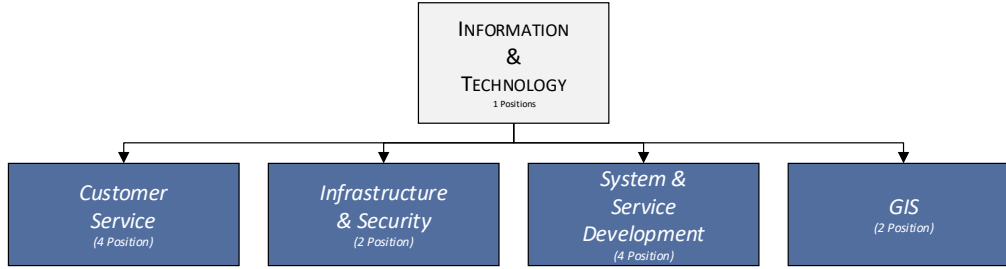
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# I.T. SYSTEMS DEPARTMENT (OPERATING FUND)



**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.*

**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.*

**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 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 512,065	\$ 780,903	\$ 440,243	\$ 487,725
<b>REVENUES</b>				
SERVICE FEES	1,982,084	2,178,716	2,178,716	2,836,730
DEVELOPMENT FEES	83,576	30,000	72,634	50,000
OTHER FEES	17,724	45,000	101,420	45,000
CONTRIBUTIONS & TRANSFERS	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,083,384</b>	<b>\$ 2,253,716</b>	<b>\$ 2,352,770</b>	<b>\$ 2,931,730</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 2,595,449</b>	<b>\$ 3,034,619</b>	<b>\$ 2,793,013</b>	<b>\$ 3,419,455</b>
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	1,113,660	1,489,720	1,442,272	1,750,254
OPERATING EXPENSES	299,778	220,000	260,796	418,500
FIXED EXPENSES	684,987	337,794	536,786	742,880
CAPITAL OUTLAY	56,782	113,000	65,434	125,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,155,206</b>	<b>\$ 2,160,514</b>	<b>\$ 2,305,288</b>	<b>\$ 3,036,634</b>
<b>ENDING BALANCE</b>	<b>\$ 440,243</b>	<b>\$ 874,105</b>	<b>\$ 487,725</b>	<b>\$ 382,822</b>
<i>AUTHORIZED POSITIONS</i>	<i>8.0</i>	<i>11.0</i>	<i>11.0</i>	<i>12.0</i>
<i>FUNDED FTE'S</i>	<i>8.0</i>	<i>11.0</i>	<i>11.0</i>	<i>12.0</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Addition of 1 System Administrator position to improve County's support of its financial and tax systems.

- (3) Anticipated increase in system maintenance fees (funded in 2023 through use of prior year fund balance) and other small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (4) Funding to create a public access portal to improve customer’s ability to access county information and services more easily.

## **COMMUNICATION EQUIPMENT FUND**

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 372,048	\$ 445,005	\$ 499,984	\$ 466,782
<b>REVENUES</b>				
SERVICE FEES	224,605	200,975	103,001	200,975
OTHER FEES	4,787	1,200	900	1,200
<b>TOTAL REVENUES</b>	\$ 229,393	\$ 202,175	\$ 103,901	\$ 202,175
<b>TOTAL AVAILABLE FUNDS</b>	\$ 601,440	\$ 647,180	\$ 603,885	\$ 668,957
<b>APPROPRIATIONS</b>				
PERSONAL EXPENSES	86,867	69,729	74,712	-
OPERATING EXPENSES	13,739	30,852	14,662	30,852
CAPITAL OUTLAY	850	81,200	47,729	81,200
CONTRIBUTIONS & TRANSFERS	-	-	-	45,639
<b>TOTAL APPROPRIATIONS</b>	\$ 101,456	\$ 181,781	\$ 137,104	\$ 157,691
<b>ENDING BALANCE</b>	\$ 499,984	\$ 465,399	\$ 466,782	\$ 511,266

The 2024 Adopted Budget for the Communication Equipment Fund includes the following major appropriations:

- (1) Transfer to the General Fund to pay for related personnel expenses needed to manage communication equipment.
- (2) Purchase and distribution of replacement communication equipment (such as hand-held radios) to participating departments/agencies.

## COMPUTER REPLACEMENT FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 555,244	\$ 659,025	\$ 556,607	\$ 537,163
<b>REVENUES</b>				
SERVICE FEES	341,960	173,320	173,320	439,010
OTHER FEES	7,221	-	-	-
<b>TOTAL REVENUES</b>	\$ 349,181	\$ 173,320	\$ 173,320	\$ 439,010
<b>TOTAL AVAILABLE FUNDS</b>	\$ 904,425	\$ 832,345	\$ 729,927	\$ 976,173
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	347,818	341,960	192,764	339,550
<b>TOTAL APPROPRIATIONS</b>	\$ 347,818	\$ 341,960	\$ 192,764	\$ 339,550
<b>ENDING BALANCE</b>	\$ 556,607	\$ 490,385	\$ 537,163	\$ 636,623

The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:

- (1) Increased in service fees revenue due to decision to not utilizing fund balance as planned in 2023.
- (2) Purchase and replacement of IT related equipment beyond its 5-year replacement schedule.

## FLEET MAINTENANCE FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 296,371	\$ 363,621	\$ 363,081	\$ 424,845
<b>REVENUES</b>				
SERVICE FEES	63,300	63,300	63,300	68,100
OTHER FEES	4,098	1,200	-	1,200
<b>TOTAL REVENUES</b>	\$ 67,398	\$ 64,500	\$ 63,300	\$ 69,300
<b>TOTAL AVAILABLE FUNDS</b>	\$ 363,769	\$ 428,121	\$ 426,381	\$ 494,145
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	56,388	57,800	55,900	56,600
FIXED EXPENSES	688	4,000	1,536	4,000
<b>TOTAL APPROPRIATIONS</b>	\$ 688	\$ 4,000	\$ 1,536	\$ 4,000
<b>ENDING BALANCE</b>	\$ 363,081	\$ 424,121	\$ 424,845	\$ 490,145

No significant changes are anticipated between the 2023 Adopted Budget and the 2024 Adopted Budget

## FLEET REPLACEMENT FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 1,082,936	\$ 742,762	\$ 1,276,061	\$ 1,400,140
<b>REVENUES</b>				
SERVICE FEES	366,900	366,900	383,728	933,233
OTHER FEES	2,757	800	800	800
CONTRIBUTIONS & TRANSFERS	-	42,667	42,667	-
<b>TOTAL REVENUES</b>	\$ 369,657	\$ 410,367	\$ 427,195	\$ 934,033
<b>TOTAL AVAILABLE FUNDS</b>	\$ 1,452,593	\$ 1,153,129	\$ 1,703,256	\$ 2,334,173
<b>APPROPRIATIONS</b>				
OPERATING EXPENSE	172,148	-	-	-
CAPITAL OUTLAY	4,384	367,700	303,116	992,000
<b>TOTAL APPROPRIATIONS</b>	\$ 176,532	\$ 367,700	\$ 303,116	\$ 992,000
<b>ENDING BALANCE</b>	\$ 1,276,061	\$ 785,429	\$ 1,400,140	\$ 1,342,173

The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:

- (1) Increase charges to departments to support a strategy of replacing all participating vehicles at 85,000 miles or 13 years of age (whichever comes first).
- (2) Recording sale of replacement vehicles as a revenue (previously recorded as a negative expenditure)
- (3) The replacement of 26 county owned vehicles in 2024.

# CAPITAL IMPROVEMENT AND DEBT SERVICE FUNDS

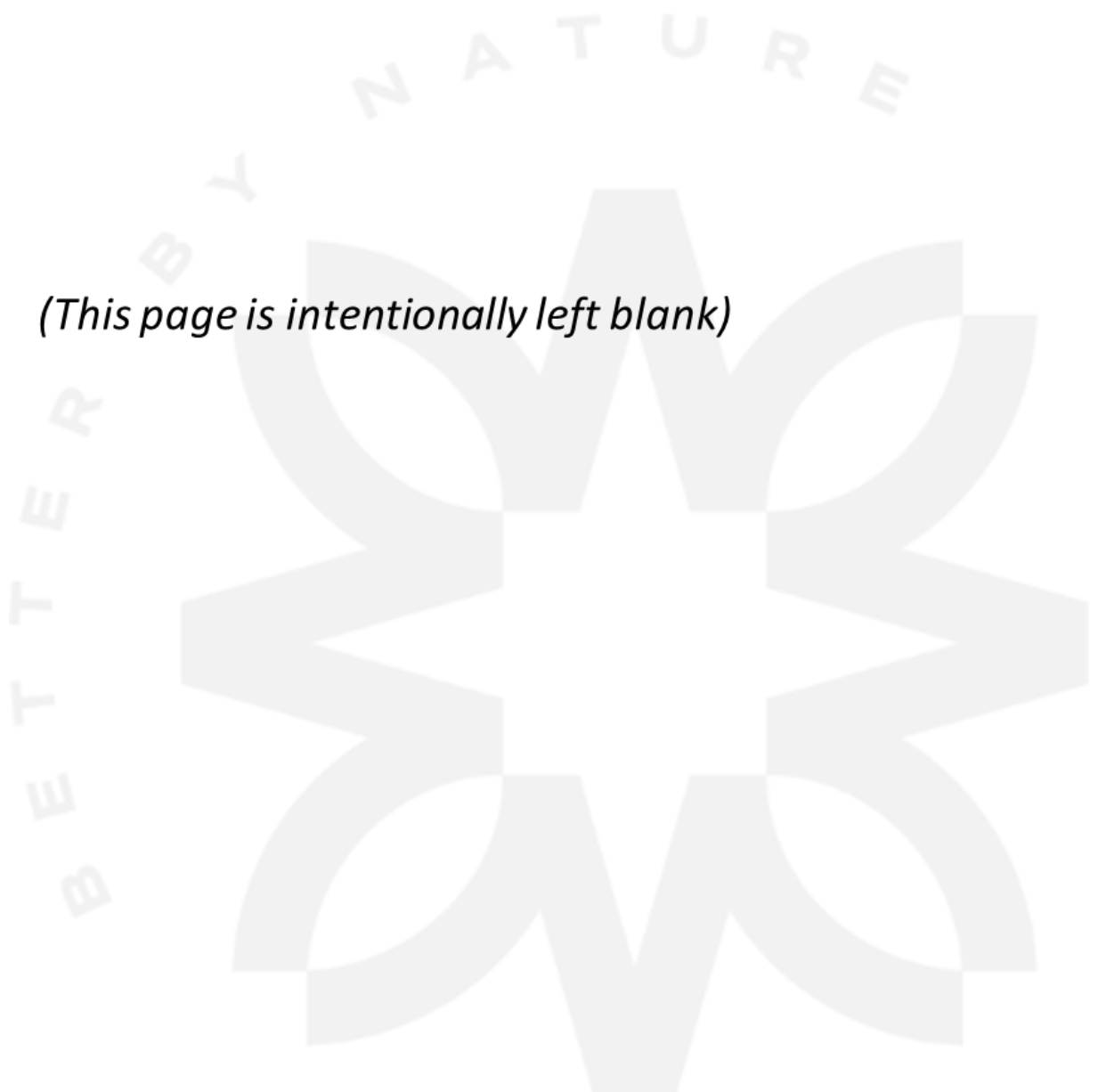
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# CAPITAL IMPROVEMENT PROJECT SUMMARY

The 2024 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 2024 Adopted Budget (to include the General Fund), include:

- \$12,000,000 for the Wasatch County Court Expansion Project (Year 1 of 2).
- \$850,100 for general County-wide road repairs.
- \$300,000 for design and potential construction of cover parking and storage shed for Search and Rescue equipment, and enclosed housing control for Sheriff’s Office.
- \$200,000 towards road construction at Timberlake Fire Access Road.
- 150,000 to begin design work for the new administration building.
- \$50,000 for Study to assess the HVAC System of the Library/Senior Center.
- \$50,000 for the County’s support of the creation of a new Transit Hub built by High Valley Transit.
- 42,000 for replacement of streetlights at Stillwater area and various sidewalk repairs.

## B & C ROADS FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 1,020,593	\$ 1,302,241	\$ 1,323,934	\$ 544,403
<b>REVENUES</b>				
FEE IN LIEU	1,212,029	1,280,000	1,488,000	1,280,000
GRANTS	-	-	400,000	374,319
OTHER FEES	12,618	4,400	72,009	4,400
<b>TOTAL REVENUES</b>	\$ 1,224,648	\$ 1,284,400	\$ 1,960,009	\$ 1,658,719
<b>TOTAL AVAILABLE FUNDS</b>	\$ 2,245,240	\$ 2,586,641	\$ 3,283,943	\$ 2,203,122
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	57,617	138,043	88,335	-
OPERATING EXPENSES	145,070	250,000	206,545	270,000
FIXED EXPENSES	718,619	825,100	1,840,400	850,100
CAPITAL OUTLAY	-	540,000	604,260	401,500
CONTRIBUTIONS & TRANSFERS	-	-	-	191,626
<b>TOTAL APPROPRIATIONS</b>	\$ 921,306	\$ 1,753,143	\$ 2,739,540	\$ 1,713,226
<b>ENDING BALANCE</b>	\$ 1,323,934	\$ 833,498	\$ 544,403	\$ 489,896
<i>AUTHORIZED POSITIONS</i>	<i>0.5</i>	<i>1.5</i>	<i>1.5</i>	<i>-</i>
<i>FUNDED FTE'S</i>	<i>0.5</i>	<i>1.5</i>	<i>1.5</i>	<i>-</i>

The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:

- (1) Change in road construction projects anticipated in 2024
- (2) Paying for related personnel expenses through a transfer to the General Fund instead of direct personnel charges.

## GENERAL CIP FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 8,064,526	\$ 11,291,157	\$ 13,767,575	\$ 13,451,318
<b>REVENUES</b>				
FEE IN LIEU	387,864	430,000	482,341	430,000
OTHER FEES	81,145	14,000	14,000	16,014,000
CONTRIBUTIONS & TRANSFERS	7,100,000	-	-	666,000
<b>TOTAL REVENUES</b>	\$ 7,569,009	\$ 444,000	\$ 496,341	\$ 17,110,000
<b>TOTAL AVAILABLE FUNDS</b>	\$ 15,633,535	\$ 11,735,157	\$ 14,263,916	\$ 30,561,318
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	10,749	-	1,250	250,000
FIXED EXPENSES	93	-	-	-
CAPITAL OUTLAY	1,855,118	-	811,348	12,900,000
CONTRIBUTIONS & TRANSFERS	-	-	-	200,000
<b>TOTAL APPROPRIATIONS</b>	\$ 1,865,960	\$ -	\$ 812,598	\$ 13,350,000
<b>ENDING BALANCE</b>	\$ 13,767,575	\$ 11,735,157	\$ 13,451,318	\$ 17,211,318

The change in funding from the 2023 Adopted Budget to the 2024 Adopted Budget is due to:

- (1) The collection of bond proceeds (and 1<sup>st</sup> Year expenditures) associated with the planned expansion of the County's court house.
- (2) A new recurring revenue transfer from Solid Waste to repay county for land purchase previously paid by the County's CIP Fund.
- (3) Planned construction projects associated with the Sheriff's Office.
- (4) Beginning the design of a new Administration Building
- (5) Providing funds to help construct new Transit Hub between Wasatch and Summit County
- (6) Funding a study to assess the needs of the HVAC System within the Library/Senior Center.

## IMPACT FEE FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 1,620,662	\$ 1,983,961	\$ 1,458,480	\$ 2,417,724
<b>REVENUES</b>				
PUBLIC SAFETY PROGRAMS	339,712	300,000	470,385	350,000
SERVICE FEES	850,713	560,000	1,079,598	910,000
OTHER FEES	17,853	4,000	4,000	4,000
<b>TOTAL REVENUES</b>	\$ 1,208,279	\$ 864,000	\$ 1,553,983	\$ 1,264,000
<b>TOTAL AVAILABLE FUNDS</b>	\$ 2,828,941	\$ 2,847,961	\$ 3,012,463	\$ 3,681,724
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	622,021	31,000	582,939	31,000
CAPITAL OUTLAY	748,440	-	11,800	-
CONTRIBUTIONS & TRANSFERS	-	-	-	24,000
<b>TOTAL APPROPRIATIONS</b>	\$ 1,370,461	\$ 31,000	\$ 594,739	\$ 55,000
<b>ENDING BALANCE</b>	\$ 1,458,480	\$ 2,816,961	\$ 2,417,724	\$ 3,626,724

The 2024 budget for the Impact Fee Fund includes the following appropriations:

- (1) A recurring debt service payment
- (2) A transfer to the Capital Improvement Fund to help support construction costs associated with authorized public safety projects.

## *COUNTY BOND DEBT SERVICE FUND*

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 3,691,045	\$ 3,894,006	\$ 3,865,060	\$ 2,876,952
<b>REVENUES</b>				
PROPERTY TAX	728,076	442,000	369,532	334,000
FEE IN LIEU	23,586	22,000	15,327	222,000
OTHER FEES	46,812	19,500	16,478	19,500
CONTRIBUTIONS & TRANSFERS	700,000	635,400	635,400	811,991
<b>TOTAL REVENUES</b>	\$ 1,498,474	\$ 1,118,900	\$ 1,036,737	\$ 1,387,491
<b>TOTAL AVAILABLE FUNDS</b>	\$ 5,189,518	\$ 5,012,906	\$ 4,901,797	\$ 4,264,443
<b>APPROPRIATIONS</b>				
Expenditure	1,324,458	1,016,200	2,024,845	1,387,491
<b>TOTAL APPROPRIATIONS</b>	\$ 1,324,458	\$ 1,016,200	\$ 2,024,845	\$ 1,387,491
<b>ENDING BALANCE</b>	\$ 3,865,060	\$ 3,996,706	\$ 2,876,952	\$ 2,876,952

No significant change between the 2023 Adopted Budget and the 2024 Adopted Budget

## *SALES TAX DEBT SERVICE BOND FUND*

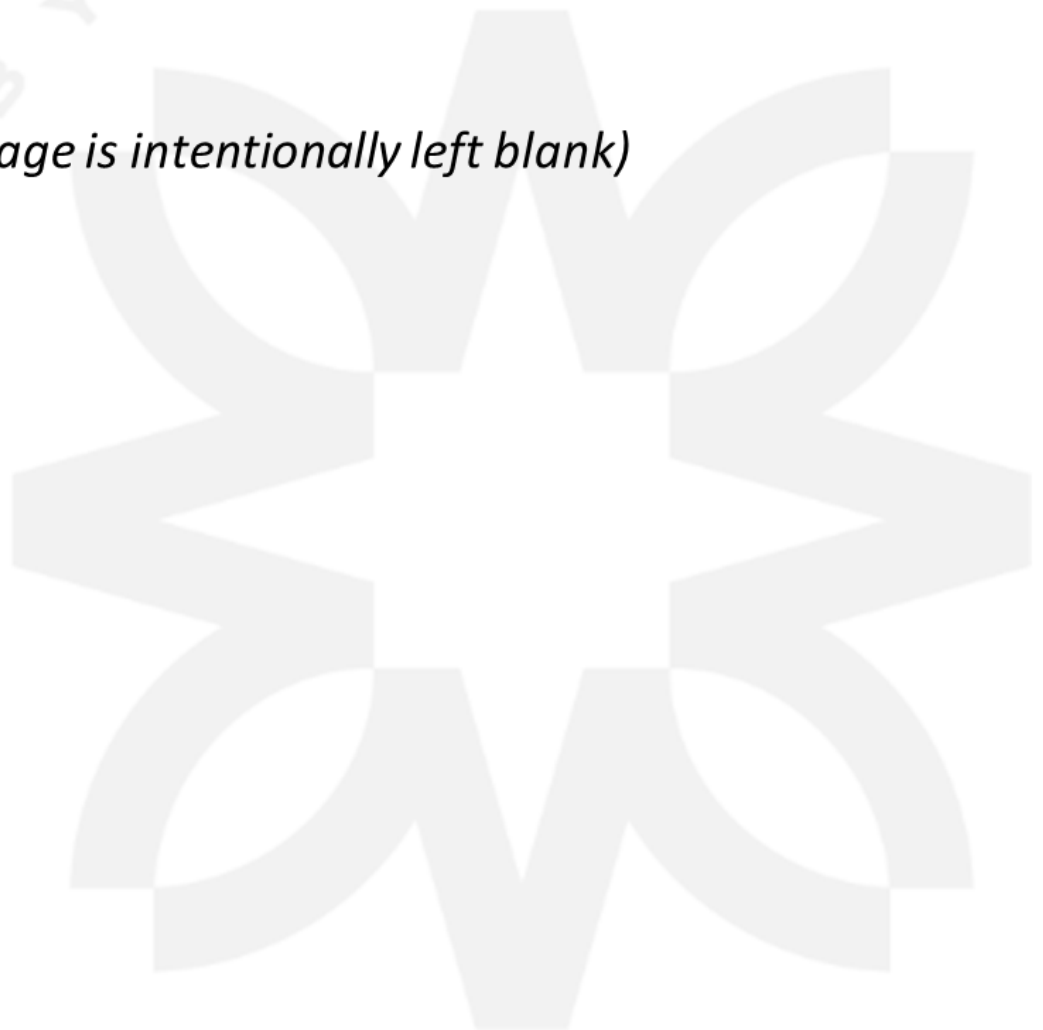
	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	ADOPTED 2024
<b>BEGINNING BALANCE</b>	\$ 86,909	\$ -	\$ -	\$ -
<b>REVENUES</b>				
OTHER FEES	237	-	-	-
<b>TOTAL REVENUES</b>	\$ 237	\$ -	\$ -	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	\$ 87,145	\$ -	\$ -	\$ -
<b>APPROPRIATIONS</b>				
CONTRIBUTIONS & TRANSFERS	87,145	-	-	-
<b>TOTAL APPROPRIATIONS</b>	\$ 87,145	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ -

This Fund was closed out in 2022 with a final transfer to the General Fund as contributions and associated expenses have ended.



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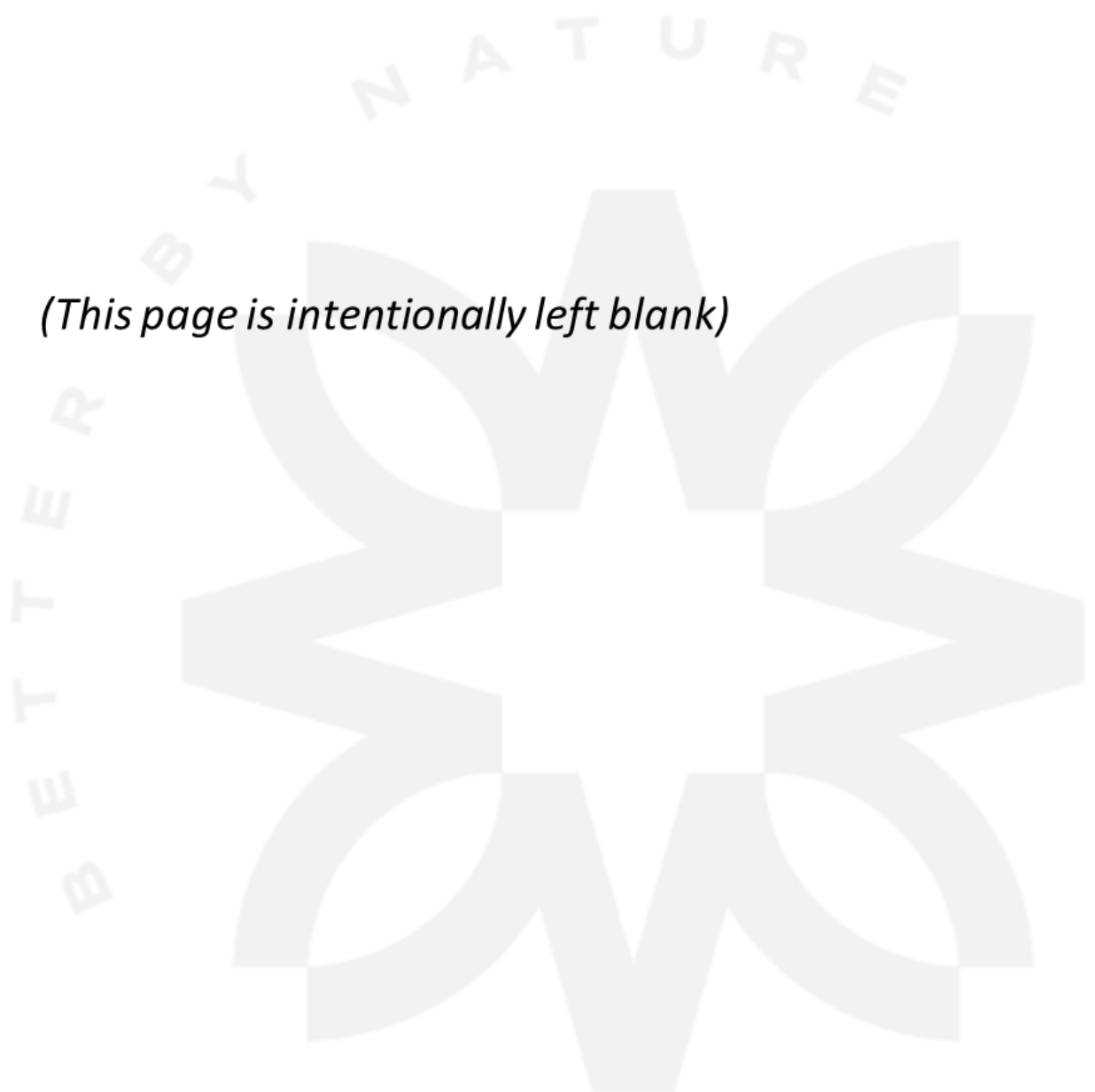
# BUDGET SUPPORT DOCUMENTATION



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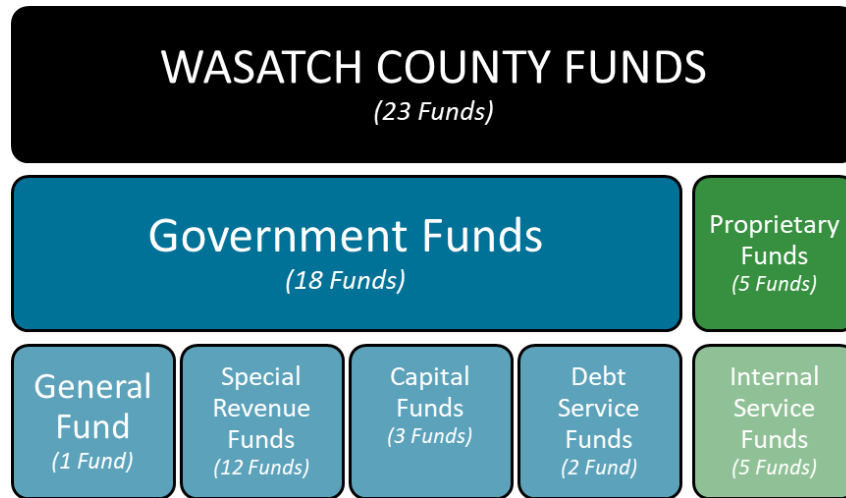
# BUDGET DEVELOPMENT PROCESS

The preparation of the Wasatch County Annual Budget is overseen through a joint effort between the County’s Clerk/Auditor’s Office and the Department of the County Manager 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 8 steps utilized by the County to develop this year’s budget:

STEP	MONTH	TITLE	DESCRIPTION
Step 1	July	<b>Formation of the 6 Month Financial Report &amp; Budget Instructions to Departments/Offices</b>	The 6 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	<b>Development of a 5 Year Forecast</b>	While waiting for Departmental/Office budget requests, The Department of the County Manager and the Clerk/Auditor’s Office uses the 6 Month Financial Report to develop 5-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	<b>Review of 5 Year Forecast &amp; Clarifying Council Budget Priorities/Requests</b>	A work session meeting is held with the County Council to review the 5-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	<b>Development of the Tentative Budget for the following year</b>	With direction received by the Council and with the requests provided by the Departments/Offices, the Department of the County Manager and the Clerks/Auditors office develops a tentative budget aligned with the County’s strategic priorities.
Step 5	November	<b>Presentation of the Tentative Budget for Council and Public Input</b>	The Tentative Budget (based upon the feedback received thus far) is provided to the County Council on or before November 1 <sup>st</sup> 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	<b>Formal Adoption of the Budget document</b>	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	<b>Entering budget information into the financial system</b>	Once adopted, the budget goes into effective January 1 <sup>st</sup> 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	<b>Budget Amendments</b>	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.

# 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 23 funds that are appropriated through the adoption of this Budget document.<sup>1</sup> 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 services as the chief operating fund of the County and the main source of revenue of the General fund is taxes, charges for services, fines, and forfeitures. Expenditures are for general government use.
- **Special Revenue Fund(s)** – 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 12 Special Revenue funds appropriated within the 2024 Adopted Budget:
  - *Health Services Fund*

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<sup>1</sup> Although there are 23 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).



- *Library Fund*
  - *M.I.D.A. Fund*
  - *Federal Grants Fund*
  - *Jail Commissary Fund*
  - *Library Maintenance Fund*
  - *Liquor Distribution Fund*
  - *Restaurant Tax Fund*
  - *Trail, Arts, & Park (TAP) Tax Fund*
  - *Transient Room Tax Fund*
  - *Transportation Tax Fund*
  - *911 Emergency Services Fund*
- **Capital Fund(s)** – Capital Fund(s) are used to account for financial resources for the acquisition of construction of major capital facilities. The financial resources of capital projects 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 3 Capital Funds that are appropriated through the adoption of the 2024 Adopted Budget:
    - *B & C Roads Fund*
    - *General Capital Improvement Plan (CIP) Fund*
    - *Impact Fees Fund*
- **Debt Service Fund(s)** – Debt Service Funds are used to account for principal and interest payments on long-term obligations. The 2024 Adopted Budget document shows the closing out of one debt service fund in 2022 (County Bond Debt Service Fund). Therefore, only one Debt Service Fund is appropriated within the 2024 Adopted Budget:
    - *County Bond Fund*

## PROPRIETARY FUNDS

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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 Fund(s)** – 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:
  - *I.T. Services Fund*
  - *Communication Equipment Fund*
  - *Computer Replacement Fund*
  - *Fleet Maintenance Fund*
  - *Fleet Replacement Fund*

## 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
Health Service	Yes	Governmental	Health Department
Library	Yes	Governmental	Library Department
M.I.D.A.	Yes	Governmental	MIDA Department
A.R.P.A.	Yes	Governmental	Administration
Jail Commissary	Yes	Governmental	Sheriff's Office
Library Maintenance	Yes	Governmental	Library Department
Liquor Distribution	Yes	Governmental	Sheriff's Office
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.
General Capital improvement Plan	Yes	Governmental	Administration
Impact Fees	Yes	Governmental	Administration
County Bond	Yes	Governmental	Administration
I.T. Services	Yes	Proprietary	IT Department
Communication Equipment Fund	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.

# LONG-TERM FINANCIAL POLICIES

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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:

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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

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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

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The county will annually adopt a balanced budget for each fund where the operating revenues are equal to (or exceed) operating expenditures. A 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 a one-time expense that will disappear in future years.

## BUDGET DOCUMENT

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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 Adopted Budget is presented to and adopted by the

County Council in December. As required by State Law, the Budget must be adopted by Council through a Public Hearing prior to the start of the fiscal year (January 1<sup>st</sup>).

## DEBT MANAGEMENT

At the start of the 2023 year, the County’s total outstanding long-term debt was \$7.9 Million. The debt represents general obligation bonds, revenue bonds, and notes payable.

**General Obligation Bonds:** In April of 2020, the County issued \$4,390,000 of general obligation bonds for the purchase of open space. The general obligation bonds are due in annual principal installments ranging from \$177,000-\$322,000 beginning in 2022 and going through April 2041. The bonds accrue interest at an annual rate of 4.0%. Interest is payable semi-annually in April and October of each year.

**Revenue Bonds:** In November of 2021, the Municipal Building Authority issued \$4,700,000 of lease revenue refunding bonds for the refunding of a 2013 revenue bond. The bond is due in annual principal installments ranging from \$629,000 to \$636,000 beginning in June of 2022 through December of 2030. The bonds accrue interest at 4% and is payable semi-annually in June and December of each year.

**Notes Payable:** In July of 2010, the County bought 10.3 acres of land from the Don L. Hicken Family Trust with a note payable of \$324,000. The note requires semi-annual payments (on January 1<sup>st</sup> and July 1<sup>st</sup> of each year) of \$15,046 at 5% until January of 2025.

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

### OUTSTANDING PRINCIPLE AND INTEREST OBLIGATIONS

YEAR	G.O. BONDS		REVENUE BOND		NOTES PAYABLE		TOTAL PAYMENT	
	Principal & Premium	Interest	Principal & Premium	Interest	Principal & Premium	Interest	Principal & Premium	Interest
2024	\$ 160,000	\$ 160,600	\$ 485,000	\$ 151,800	\$ 28,313	\$ 1,778	\$ 673,313	\$ 314,178
2025	165,000	154,100	500,000	132,400	14,683	363	679,683	286,863
2026	170,000	147,400	520,000	112,400	-	-	690,000	259,800
2027-2031	970,000	626,000	2,290,000	233,400	-	-	3,260,000	859,400
2032-2036	1,180,000	411,600	-	-	-	-	1,180,000	411,600
2037-2041	1,450,000	149,800	-	-	-	-	1,450,000	149,800
<b>TOTAL</b>	<b>\$ 4,095,000</b>	<b>\$ 1,649,500</b>	<b>\$ 3,795,000</b>	<b>\$ 630,000</b>	<b>\$ 42,996</b>	<b>\$ 2,141</b>	<b>\$ 7,932,996</b>	<b>\$ 2,281,641</b>

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

#### Legal Debt Margin

2023 Estimated Market Valuation:	\$16,212,031,315
Debt Limit	
Debt Limit (2% of Est. Market Valuation)	\$324,240,626
Less Outstanding Debt	\$7,932,996
Legal Debt Margin	\$316,307,630

Total Net Debt Application to the Limit as a Percentage of the Debt Limit: 2.45%

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

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

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

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

## EXPENDITURE POLICES

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The County Council approves the budget by fund. Expenditures anticipated 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 first approving an unbudgeted expenditure during a regularly scheduled council meeting and then, during a future public hearing meeting, appropriating the required funding within a specific fund through a Budget Amendment (as described above).

All expenditures will be approved by a Department Head or designee. 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 within the 2024 Adopted Budget are classified under the following 5 categories:

- **Personnel Expenses:** Expenditures that are made up of wages, salaries, benefits, and all other costs associated with the paid labor of Wasatch County employees.
- **Operating Expenses:** Expenditures that occur through the normal business operations and are required to complete assigned tasks. Examples include travel and training, office supplies, food, professional services, and uniforms.
- **Fixed Expenses:** expenditures that are required and are not directly controlled by the agency expensing those costs. Examples include fuel, IT support, utilities, insurance, and vehicle maintenance.
- **Capital Outlay:** Capital expenditures are used to acquire fixed assets that cost more than \$5,000 and last longer than 3 years. Examples include vehicle purchases, computers, land, buildings, and desks/chairs.
- **Contributions & Transfers:** Are funds transferred out and deposited within another county fund (transfer) or to an outside organization (contribution) and then expensed according to the receiving agency.

## FINANCIAL REPORTING AND MONITORING:

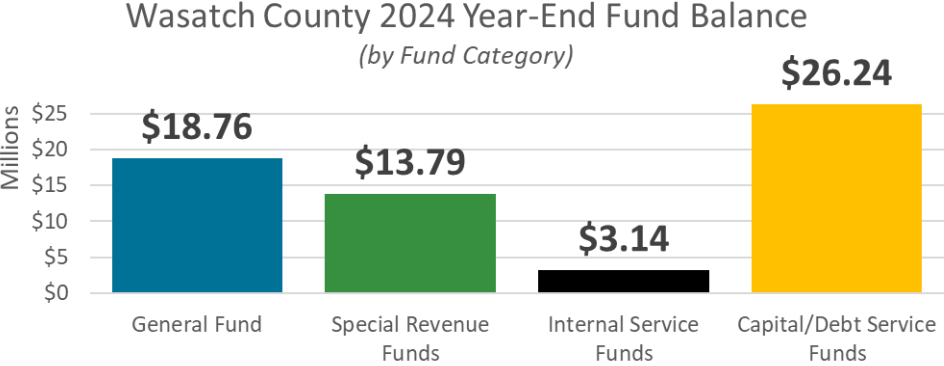
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The Department of the County Manager and the Clerk/Auditor's Office will provide financial summary reports to the Council and community on a quarterly basis. The first three quarterly reports will compare the annual budget to a re-estimated budget 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 within 75 days following the end of each quarter 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. Wasatch County is expected to end 2024 with a total Fund Balance of \$61.9 M. The following graph provides a total amount of fund balance expected at the end of 2024 divided among the following four fund categories: The General Fund; Special Revenue Funds; Internal Service Funds; and Capital/Debt Service 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 surpluses revenue in excess of expenditures at the end of the fiscal year fall 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 2024, this equals \$24.6 M.

To protect the County against potential emergencies, Wasatch County 2024 Adopted Budget strive to maintain a 50% fund balance/reserve or greater. Any additional revenue received beyond the budgeted amount will remain within the General Fund 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 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 55% General Fund fund balance. This strategy could include reductions in community services.

## LONG-TERM FINANCIAL PLANNING

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

## OPERATING BUDGET POLICY

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

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

In all actions to balance the budget, the County will attempt to avoid layoffs of permanent employees if possible. Personnel reductions will be scheduled to come primarily from attrition. The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses such as postponing necessary expenditures or accruing future years' revenues.

## REVENUE POLICIES

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Wasatch County collects revenue through a wide variety of resources that can be classified with the following major categories:

- **Property Taxes.** Taxes collected by the county based upon the value of owned property within Wasatch County. In 2024, Wasatch County anticipates collecting over \$21.8 M in Property taxes between the General fund, Library fund, and Health Services Fund.
- **Sales Taxes.** Taxes collected by the county from the sale of goods and services sold within Wasatch County. In 2024, Wasatch County anticipated collecting approximately 16.1 M in sales taxes among multiple funds (General Fund, Restaurant Tax Fund, Transient Room Tax Fund, Transportation Fund, and Trails Art and Park Fund
- **Development Fees.** Fees collected for development related services provided by Wasatch County. Most of these fees are collected within the General Fund and will equal approximately \$51. M in 2024.
- **Fee In Lieu.** These are fees collected by Wasatch County in-lieu of taxes that we would otherwise collect. In 2024 Wasatch County anticipated collecting approximately \$4 M.

- **Public Safety Programs.** This revenue source is associated with revenue received by Wasatch County to provide various public safety programs. Examples include the collection of District and Traffic Fees, and various fees collected for the management and oversight of the county jail. In 2024 Wasatch County anticipates receiving approximately \$3.4 M
- **Grants.** Revenue collected by Wasatch County through the application and approval of various grants. The largest source of grants for Wasatch County is in connection with the Health Service Department and is expected to equal approximately \$5 M in 2024.
- **Service Fees.** Revenue collected by Wasatch County for direct services provided to Wasatch County residents. This includes, but is not limited to: Moter Vehicle Fees, Mental Health Services, Recording Services, and Senor Center Services. In 2024, Wasatch County anticipates collecting \$7.4 M in service fees deposited mostly within the General Fund.
- **Other Fees.** In 2024, Wasatch County anticipated collecting over \$16.5 M in other fees. The bulk of this (approximately \$16 M) is associated with anticipated bond proceeds within the Capital Improvement Fund in connection with the building of the new county Court House. The remaining is primarily associated with the collection of interest anticipated in 2024.
- **Contributions and Transfers.** This is associated with anticipated transfers to be received between Wasatch County Funds. In addition, this includes various contributions Wasatch County receives for important community services. For example, in 2024, the General fund will receive a transfer from the 911 fund in the amount of \$170 K to help offset expenses associated with the management of the 911 Center. In 2024, Wasatch County anticipates moving approximately \$2.8 M between County Funds.

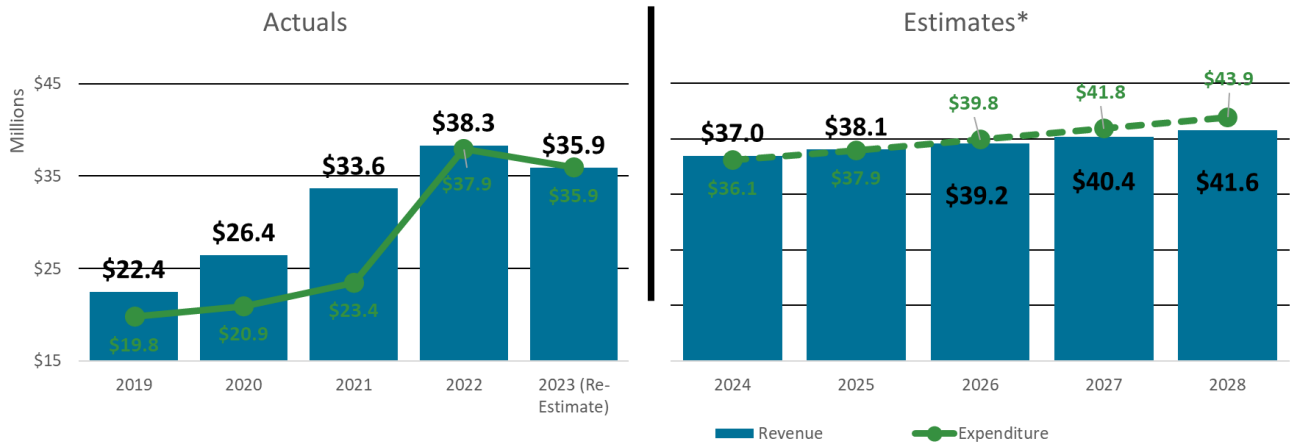
The County encourages diversity of revenue sources to improve the ability to handle fluctuations in individual revenues. Whenever possible, the County should review user fees, licenses and permit fees to determine that the service costs are not being subsidized by general revenues.

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

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

The following graph provides a summary of the five-year forecast of the General Fund utilized during the development of the 2024 Budget and prior to the making of budgetary decisions or allocation of budgetary funding. The projections were based upon the assumption of no increase in county-provided services and were calculated conservatively.





The variance between the estimate provided for 2024 within the 5-year estimate and the amount proposed within the 2024 Adopted Budget 2024 are associated with improvements to services and other priorities recommended within the Adopted Budget.

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