



2023

ADOPTED BUDGET

(JAN. 1, 2023 – Dec. 31, 2023)

WASATCH COUNTY, STATE OF UTAH



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WASATCH COUNTY, State of Utah

*2023 Adopted Budget
(Jan. 1, 2023 – Dec. 31, 2023)*

Prepared by:

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BUDGET MESSAGE & SUMMARY





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COUNTY MANAGER'S MESSAGE & BUDGET SUMMARY

December 7, 2022

County Council Chair Nelson, Vice Chair Park, and fellow Councilors,

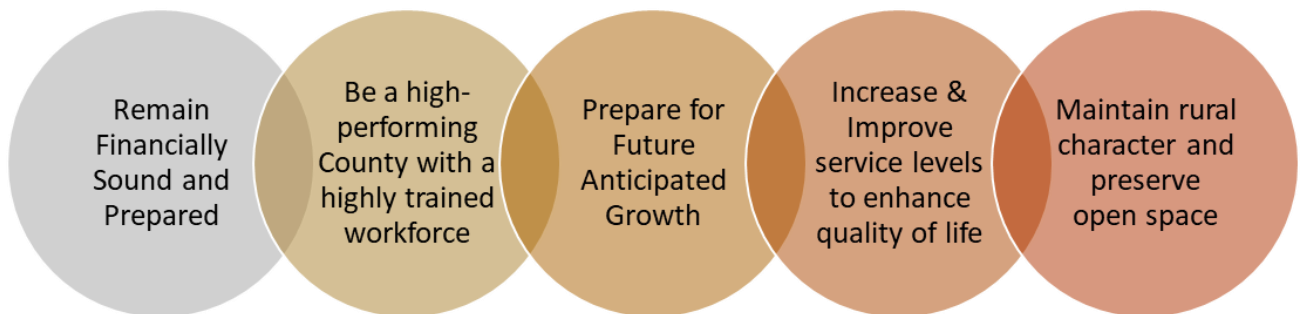
I am pleased to present to you the Wasatch County Adopted Budget for 2023. Each year, we face the difficult task to balance operating needs to the resources available. This is especially true for a community that is undergoing significant growth and change.

As an organization, we are faced with the need to prepare for the future and the changes that will come. We must be prepared to do those things that will allow the county to embrace positive change that will add value and worth to the community while simultaneously preserving and protecting the important traditions and culture that makes Wasatch County such a wonderful place to live, work, and play.

For example, as we grow as an agency, we need to raise the bar and do those things that will allow us to retain and recruit high-caliber employees. This will involve making changes to the current pay structure and working with the employees to ensure that the benefits being offered are attractive. The anticipated growth will also require that we become more transparent in the things we do so that the community may have confidence in knowing that we are being effective stewards of the funds we receive.

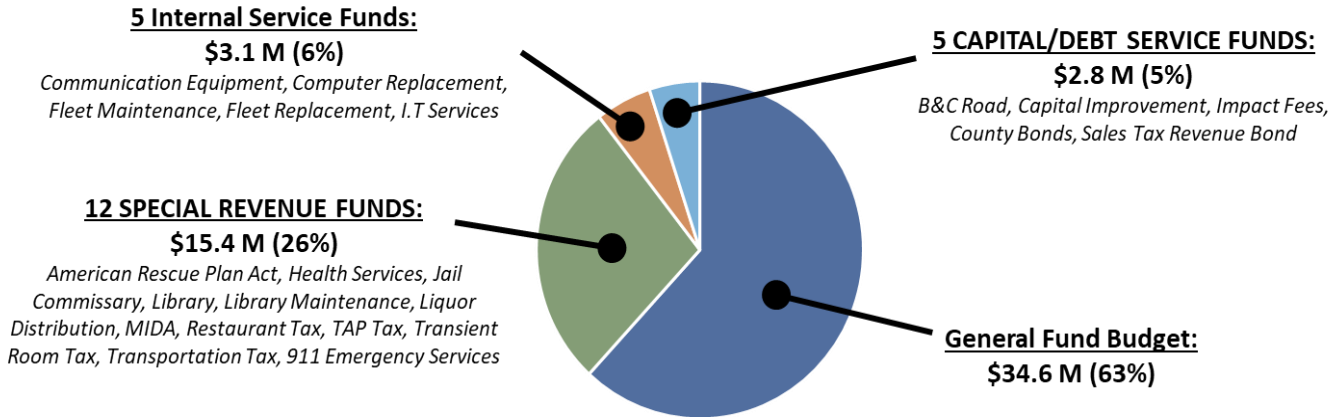
Although a good start, our transformation and growth as an agency will not occur simply through the adoption of the 2023 budget. It will require continual and concerted effort by all for years to come. There will always be opportunities to grow and important traditions to protect, but I have great confidence in our staff's desire to do good and in our leadership team's ability to provide effective support and direction through the change.

I want to take the time to thank each of you for the guidance and direction provided during this year's Budget development process. Through the culmination of work provided by the County Council, county officers, department directors, and county staff; I believe that the 2023 Adopted Budget successfully aligns to the financial resources available to the county to its vision and our 5 strategic priorities.



The adoption of the Wasatch County’s 2023 Budget will appropriate the expenditure of \$55,972,877 in 2023. This budget is distributed among 23 different funds. Page 63 of this document provides greater detail regarding the 23 funds and how they are categorized, but the following graph provides a summary of those appropriated expenditures distributed among the 5 Fund categories: The General Fund; Special Revenue Funds; Internal Service Funds; Capital Funds; and Debt Service Funds.

2023 Adopted Budget: \$54.6 M



While this budget document provides a detailed reporting of the County’s 2023 budget and its 23 funds, the following pages are designed to provide a high-level summary of the 2023 Adopted General Fund Budget and the major changes in comparison to the 2022 Adopted Budget. Also included is a similar summary for all Non-General Fund funds and a summary describing the budgetary changes between the 2023 Tentative Budget and this 2023 Adopted Budget.

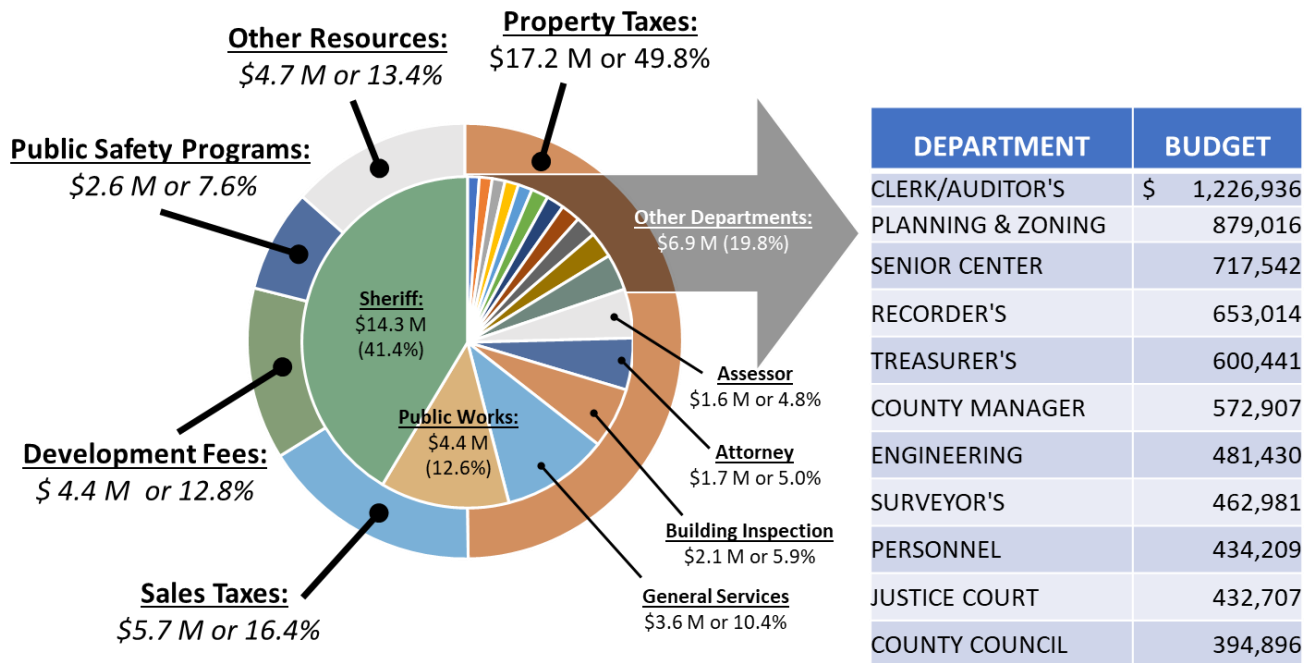
Respectfully,

Dustin Grabau
 Wasatch County Manager

2023 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 2023 is balanced (where the forecasted revenues to be received are equal to or greater than the appropriated expenditures) with a budget of \$34,626,370. The revenue received within the General Fund originate 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 2023 are distributed among 17 county departments, each of whom provide essential county services to its residents.

2023 General Fund Budget



As shown within the General Fund's Fund Schedule (see page 16), the 2023 Adopted Budget represents a \$4.4 M increase compared to its 2022 Adopted Budget. The largest programmatic increase (when compared to the 2022 Adopted Budget) is compensation for staff. Due to exceptionally high wage growth and an ongoing wage study, the budget includes the implementation of a 7% cost of living adjustment effective January 1, 2023. In addition, this budget retains funding for an additional 5% reserve to implement the wage study after the start of the calendar year. Collectively, these items are the single largest change to expenditures and are allocated \$2.7 million in this budget.

Also included in the 2023 Adopted General Fund Budget are eleven new positions aimed to improve service delivery at a total cost of \$1.2 M. These positions include:

- One (1) administrative assistant in the Assessor's Office

- One (1) chief financial officer in the Clerk-Auditor’s Office
- Two (2) dispatchers and 2 patrol deputies in the Sheriff’s Office
- One (1) assistant director in the Public Works Department
- Two (2) building inspectors in the Building Department
- One (1) engineering technician in the Engineering Department
- One (1) code enforcement officer in the Planning Department (funded mid-year)

The remaining variance in the 2023 Adopted General Fund Budget (approximately \$500 K) aims to improve service delivery or to fund an increased cost of services. For example, additional funds were added to the budget to increased lobbying efforts, digitize county records, and to improve search and rescue services provided by the Sheriff’s Office.

The following table provides a summary of all changes as they are aligned to the County’s 5 strategic priorities established during the budget development process:

Major 2023 Budget Changes (by County Priorities):

<p>01 Remain financially sound & prepared</p>	<ul style="list-style-type: none"> • Increase GF Fund reserves (fund balance) to 64% of total GF revenues • Add 1 new finance director position
<p>02 Be a high-performing County with a highly trained workforce.</p>	<ul style="list-style-type: none"> • Provide a 7% across-the-board increase in Employee wages • Reserve an additional 5% to address pay issues identified in 2022 pay study • Reserve funds for employee engagement activities • Add funds to evaluate, restructure, and improve communications by Assessor’s Office
<p>03 Prepare for future anticipated growth</p>	<ul style="list-style-type: none"> • Add 2 new Building Inspector positions (with new 2 vehicles) • Add 1 engineering technician to prepare for growth and improve service delivery
<p>04 Increase & Improve service levels to enhance quality of life</p>	<ul style="list-style-type: none"> • Add 1 position (mid-year) for Por-active code enforcement services • Add 1 Public Work’s assistant director position • Provide funding for Digitization of County Records • Add 4 new positions within Sheriff’s Office
<p>05 Maintain rural character and preserve open space</p>	<ul style="list-style-type: none"> • Increased funding for lobbying efforts • Fund creation of a long-term Capital Improvement Strategy Plan

Budget also includes: \$506K in various departmental identified budget savings

2023 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. However, unlike the General Fund, these funds are either restricted by law on how they can be utilized or were originally designated for a specific purpose. For more details regarding these funds, please turn to page 10 to see a budget summary of all funds or pages 36 - 58 for a detailed report for each of these funds. The following provides a summary of major changes compared to the 2022 Budget.

The first change in comparison to the 2022 Adopted Budget, is the creation of 3 new Special Revenue Funds. The following new funds were established to track the collection and expenditure of new revenue that can only be utilized for specific purposes, or to set aside funding for future anticipated expenditures:

- **Library Maintenance Fund:** Established to set aside funding for future maintenance and replacement costs associated with the Wasatch County Library. The current library was built in 2004 and will require significant maintenance or replacement costs (such as replacing its HVAC system) in the future. By establishing this fund, the County will be able to prepare itself for future anticipated high-costs maintenance/replacement costs (*for more detail regarding how these funds will be used, please turn to page 43*).
- **Transportation Tax Fund:** In June 2022, the County Council authorized the implementation of a 0.25% county option transit sales that went into effect in October 2022. In accordance with Utah State Code, the increase in sales tax associated with this option can only be used to increase transportation capacity within Wasatch County. The Transportation Tax Fund was created to track the collection and expenditures of these funds (*for more detail regarding how these funds will be used, please turn to page 45*).
- **Trail Arts & Park (TAP) Fund:** In November 2022, Wasatch County residents voted in favor of a .1% increase in local sales tax to improve the use of trails, arts, and parks within Wasatch County effective in January 2023. This fund was created to ensure to provide transparency to the community that the funds received are being used for its intended purpose (*for more detail regarding how these funds will be used in 2023, please turn to page 44*).

A second change to the 2023 Adopted Budget is relating to personnel and compensation. In 2023, there will be 61.5 county positions supported by non-General Fund funds. The Adopted Budget includes a significant investment towards these employees' compensation so that the county can retain and recruit quality level employees. With a few exceptions, this will include the implementation of a 7% cost of living adjustment. In addition, this budget retains funding for an additional 5% reserve to implement the wage study after the start of the calendar year.

Regarding the change in personnel count, the 2023 Adopted Budget for non-General Fund funds include:

- Adding 1 part-time library aid position in the Library Department (Library Fund).
- Reducing 5 vacant positions in the Public Health Department (Public Health Services Fund).
- Adding 2 trail maintenance crew members funded through the Trails Arts and Park Fund.
- Adding 1 road maintenance crewmember funded by the B&C Roads Fund.

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 2023 Budget Changes for Non-General Fund Funds (by County Priorities)

<p style="font-size: 2em; font-weight: bold; margin: 0;">01</p> <p style="margin: 0;">Remain financially sound & prepared</p>	<ul style="list-style-type: none"> Creation of a Library Maintenance Fund with 2022 General Fund fund balance (Library Maintenance Fund)
<p style="font-size: 2em; font-weight: bold; margin: 0;">02</p> <p style="margin: 0;">Be a high-performing County with a highly trained workforce.</p>	<ul style="list-style-type: none"> Provide a 7% across-the-board increase in Employee wages Reserve an additional 5% to address pay issues identified in 2022 pay study (most operating funds)
<p style="font-size: 2em; font-weight: bold; margin: 0;">03</p> <p style="margin: 0;">Prepare for future anticipated growth</p>	<ul style="list-style-type: none"> Increase funding contributions towards Heber Valley Tourism and Economic Development, Fire District, and Park & Recreation Service District (TRT Fund) Increase funding to Park & Recreation Service District (Restaurant Tax Fund) New road construction projects and the addition of 1 maintenance crew member position (B&C Roads Fund)
<p style="font-size: 2em; font-weight: bold; margin: 0;">04</p> <p style="margin: 0;">Increase & Improve service levels to enhance quality of life</p>	<ul style="list-style-type: none"> Purchase of new vehicles associated with new positions (ARPA) Addition of 1 part-time librarian (Library Fund) Local Transportation services through partnership with High Valley Transit (Transportation Tax Fund)
<p style="font-size: 2em; font-weight: bold; margin: 0;">05</p> <p style="margin: 0;">Maintain rural character and preserve open space</p>	<ul style="list-style-type: none"> Purchase of trail maintenance equipment (ARPA Fund) Addition of 2 positions to maintain County trails (TAP Tax Fund)

BUDGET CHANGES SINCE THE 2023 TENTATIVE BUDGET

On November 2, 2022, Wasatch County Council received the 2023 Tentative Budget Document. The 2023 Tentative Budget was then discussed in greater detail a week later during the November 9, 2022 County Council Meeting. From the time the 2022 Tentative Budget document was initially presented to the time the budgets adoption, the following changes were made:

- The creation of the Trail Arts and Park (TAP) Fund to incorporate the voter approved sales tax increase of 0.1%. The 2023 Adopted Budget documents anticipates \$1.2 M in additional revenue to be distributed among the following expenditures:
 - 48.45% and 17.26% of total revenue received to Heber City and Midway City respectively
 - Funding of 2 full-time trail maintenance employees
- Increased the one-time transfer from General Fund to the Library Fund by an additional \$26,400 to ensure revenues received within the Library Fund remain more than planned 2023 expenditures.
- Purchase of \$200,000 in trail related maintenance equipment from the ARPA fund
- Transferring the planned purchase of a Search and Rescue vehicle from the ARPA fund to the Transient Room Tax Fund
- Increase funding of EMS equipment through the Transient Room Tax for the Fire District to \$600,000



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**ABOUT
WASATCH
COUNTY**

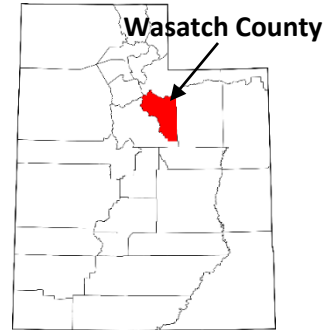




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HISTORY OF WASATCH COUNTY

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

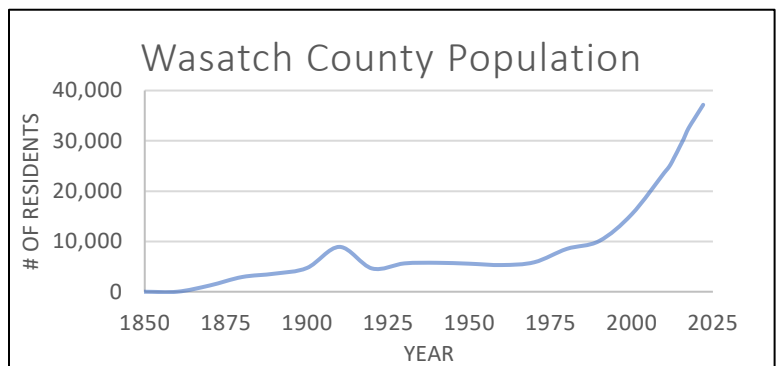


In the early 1850s, the Wasatch area was used by sheep and cattle herders who would bring their livestock up from the Provo area in the summer to allow their animals to graze. However, in 1859, Utah pioneer parties, consisting primarily of LDS converts from Great Britain, came to permanently settle and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

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 points 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.

WASATCH COUNTY VISION, PURPOSE, & VALUE

In March of 2022, 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 remain the same. Slight modifications were made to clarify direction and incorporated into the following statements:

COUNTY VISION STATEMENT

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

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

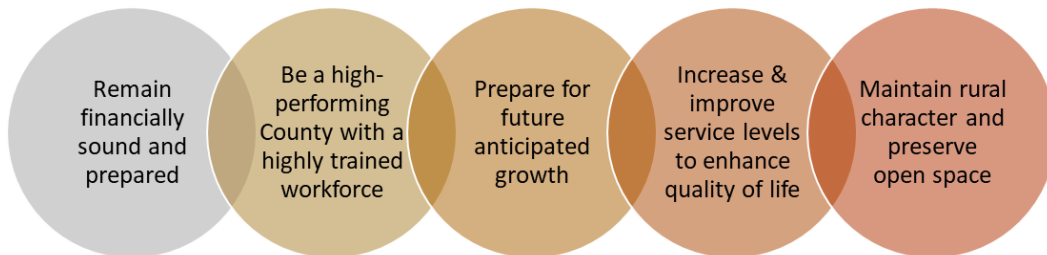
Through thoughtful planning and zoning, that manages the impacts of growth, The County strives to balance the preservation of the area’s highly valued rural and agricultural character with the promotion of clean and sustainable economic, residential, recreational, and tourism development opportunities.

COUNTY VALUES STATEMENT

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

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

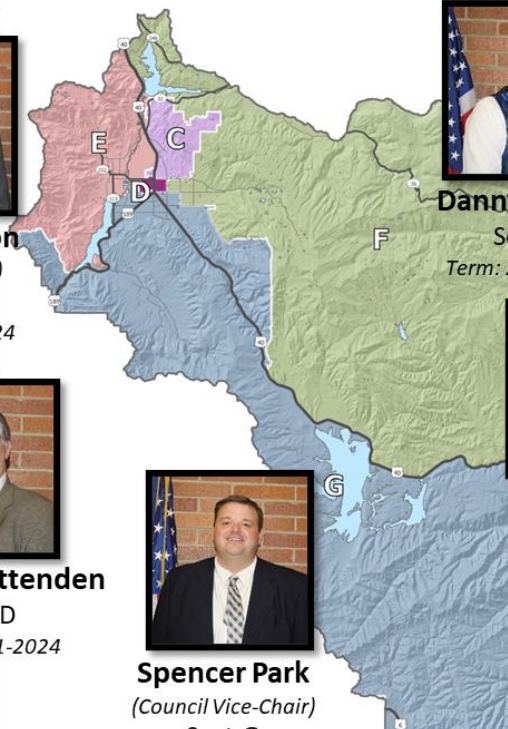


These strategic priorities are utilized when making budgetary and operational decisions within the County. As part of the budget development process (see page 62), the County Council will meet annually review the County’s long term strategic priorities and if needed provide recommended updates.

ELECTED OFFICIALS

The following provides a summary of all elected officials when the 2023 Budget was adopted

COUNTY COUNCIL



Mark Nelson
(Council Chair)
Seat E
Term: 2021-2024

Danny Goode
Seat C
Term: 2019-2022

Kendall Crittenden
Seat D
Term: 2021-2024

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

Jeff Wade
Seat F
Term: 2019-2022

At-Large Council Seats

Marilyn Crittenden
Seat A
Term: 2019-2022

Steve Farrell
Seat B
Term: 2021-2024

ADDITIONAL ELECTED OFFICIALS



Todd Griffin
County Assessor
Term: 2021-2024



Scott Sweat
County Attorney
Term: 2019-2022



Joey Granger
County Clerk-Auditor
Term: 2021-2022



Diane Burgerger
County Treasurer
Term: 2021-2024



Marcy Murray
County Recorder
Term: 2021-2024

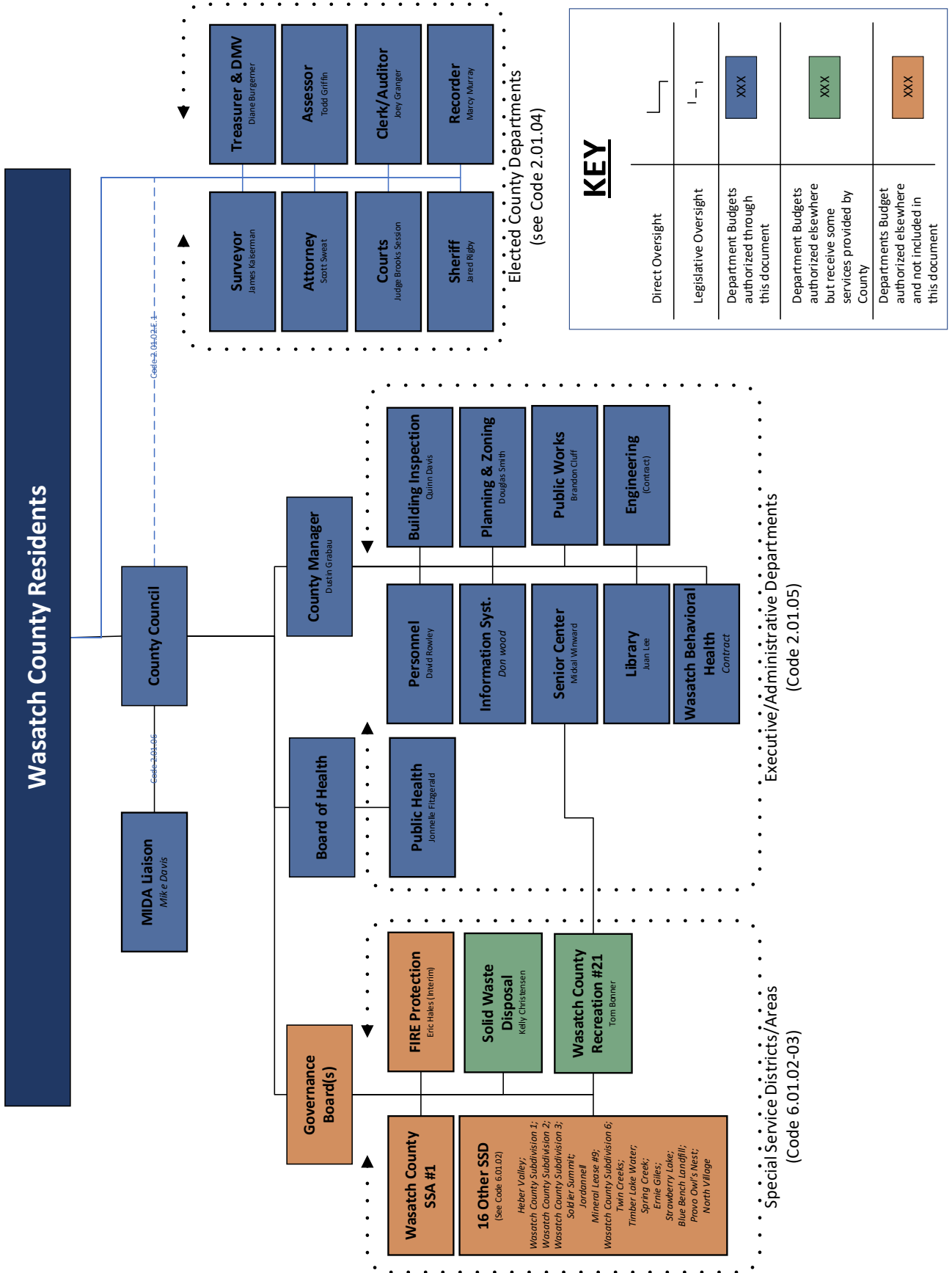


Jared Rigby
County Sheriff
Term: 2019-2022

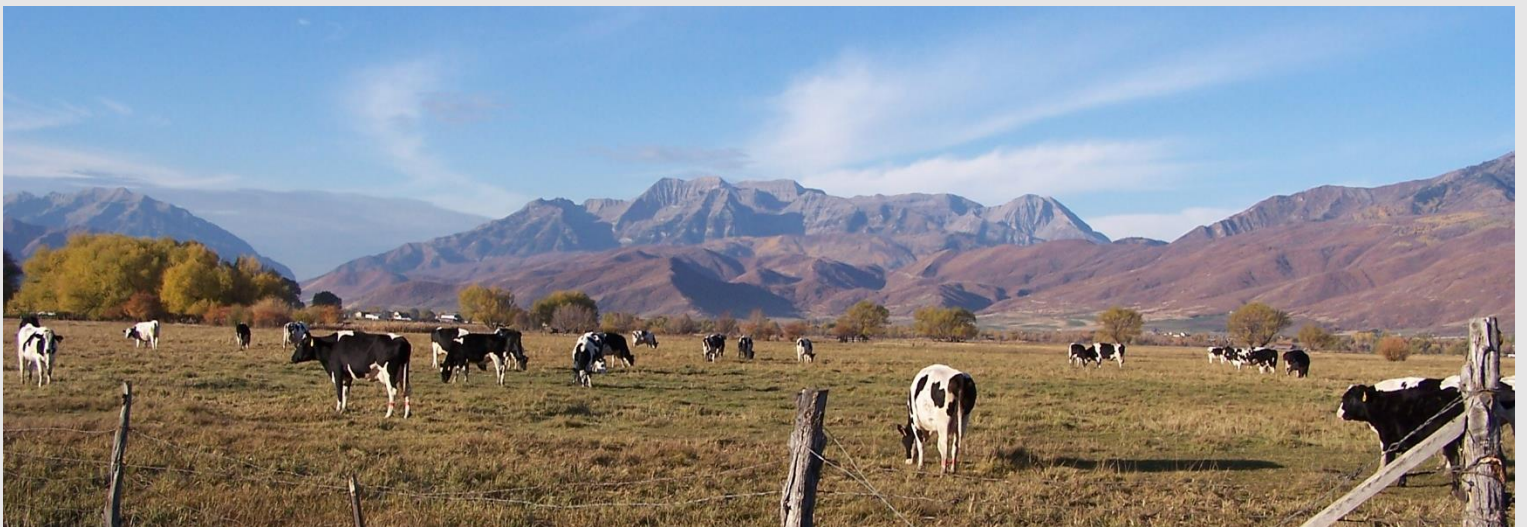


James Kaiserman
County Surveyor
Term: 2021-2024

WASATCH COUNTY ORGANIZATIONAL OVERVIEW



ADOPTED 2023 BUDGET SUMMARY





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FY 2023 BUDGET SUMMARY – ALL FUNDS

	BEGINNING BALANCE	ADOPTED REVENUES	ADOPTED EXPENDITURES	ENDING BALANCE
GENERAL FUND	\$ 21,328,919	\$ 34,626,370	\$ 34,626,370	\$ 21,328,919
SPECIAL REVENUE FUNDS				
HEALTH SERVICES (OPERATING DEPT.)	\$ 3,630,808	\$ 3,861,144	\$ 3,871,999	\$ 3,619,953
LIBRARY (OPERATING DEPT.)	1,459,142	1,489,458	1,489,458	1,459,142
M.I.D.A. (OPERATING DEPT.)	20,555	278,741	274,836	24,460
A.R.P.A.	1,546,127	369,000	555,667	1,359,460
JAIL COMMISSARY	35,993	115,500	137,300	14,193
LIBRARY MAINTENANCE	100,000	-	-	100,000
LIQUOR DISTRIBUTION	119,626	60,000	60,000	119,626
RESTAURANT TAX	4,659,282	1,014,000	1,010,663	4,662,619
TRAIL, ARTS & PARK (TAP) TAX	-	1,200,000	965,526	234,474
TRANSIENT ROOM TAX	5,157,253	4,127,179	3,946,959	5,337,473
TRANSPORTATION TAX	367,090	3,000,000	2,970,000	397,090
911 EMERGENCY SERVICES	1,388,621	210,000	150,000	1,448,621
SUBTOTAL	\$ 18,484,496	\$ 15,725,022	\$ 15,432,408	\$ 18,777,110
INTERNAL SERVICES FUND				
I.T. SERVICES (OPERATING DEPT.)	780,903	2,253,716	2,160,515	874,104
COMMUNICATION EQUIPMENT	\$ 424,005	\$ 202,175	\$ 181,782	\$ 444,398
COMPUTER REPLACEMENT	659,025	173,320	341,960	490,385
FLEET MAINTENANCE	363,621	64,500	61,800	366,321
FLEET REPLACEMENT	742,762	410,367	367,700	785,429
SUBTOTAL	\$ 2,970,316	\$ 3,104,078	\$ 3,113,757	\$ 2,960,637
CAPITAL FUNDS				
B & C ROADS	\$ 1,302,241	\$ 1,284,400	\$ 1,753,143	\$ 833,498
GENERAL C.I.P.	10,291,157	444,000	-	10,735,157
IMPACT FEES	1,983,961	864,000	31,000	2,816,961
SUBTOTAL	\$ 13,577,359	\$ 2,592,400	\$ 1,784,143	\$ 14,385,616
DEBT SERVICE FUNDS				
COUNTY BOND	\$ 4,061,085	\$ 1,118,900	\$ 1,016,200	\$ 4,163,785
SALES TAX BOND	-	-	-	-
SUBTOTAL	\$ 4,061,085	\$ 1,118,900	\$ 1,016,200	\$ 4,163,785
ENDING BALANCE	\$ 60,422,175	\$ 57,166,770	\$ 55,972,877	\$ 61,616,068



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AUTHORIZED POSITION COUNT

	2021 AUTHORIZED	2022 AUTHORIZED	2023 ADOPTED	NET CHANGE
GENERAL FUND				
ASSESSOR	12.0	13.0	14.0	1.0
ATTORNEY'S OFFICE	13.0	14.0	14.0	-
BUILDING INSPECTIONS	9.0	9.0	11.0	2.0
CLERK/AUDITOR	5.0	5.0	6.0	1.0
COUNTY COUNCIL	7.0	7.0	7.0	-
COUNTY MANAGER	3.0	3.0	3.0	-
ENGINEERING	-	-	1.0	1.0
JUSTICE COURT	4.0	4.0	4.0	-
PERSONNEL	2.0	3.0	3.0	-
PLANNING & ZONING	6.0	6.0	7.0	1.0
PUBLIC WORKS	24.5	24.5	25.5	1.0
RECORDER	6.0	7.0	6.0	(1.0)
SENIOR CITIZENS	8.0	8.0	8.0	-
SHERIFF'S OFFICE ¹	80.0	84.0	88.0	4.0
SURVEYOR	3.0	4.0	4.0	-
TREASURER	5.0	5.0	6.0	1.0
GENERAL FUND TOTALS:	187.5	196.5	207.5	11.0
SPECIAL REVENUE FUNDS				
LIBRARY FUND	15.0	15.0	16.0	1.0
MIDA FUND	-	1.0	1.0	-
PUBLIC HEALTH SERVICES FUND	35.0	35.0	30.0	(5.0)
TRAILS ARTS & PARK (TAP) FUND	-	-	2.0	2.0
				-
INTERNAL SERVICE FUNDS				
IT SERVICE FUND	8.0	11.0	11.0	-
				-
CAPITAL IMPROVEMENT FUNDS				
B & C ROADS FUND	0.5	0.5	1.5	1.0
				-
OTHER FUNDS TOTAL:	58.5	62.5	61.5	(1.0)
ALL FUNDS TOTAL:	246.0	259.0	269.0	10.0

¹ 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. The Position Count also excludes the use of reserve deputies who work for other agencies, but assist the county when required.



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GENERAL FUND'S FUND SCHEDULE & DEPARTMENT DETAILS





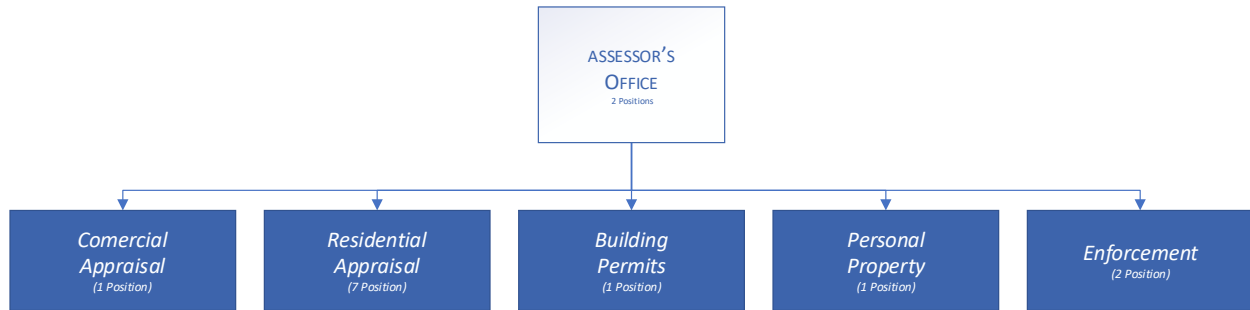
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FUND SCHEDULE – GENERAL FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 14,895,845	\$ 19,114,070	\$ 19,776,297	\$ 21,328,919
REVENUES				
PROPERTY TAX	15,291,628	15,118,156	16,239,284	17,227,500
SALES TAX	4,640,198	4,000,000	5,678,516	5,678,516
DEVELOPMENT FEES	6,724,720	3,479,650	5,035,764	4,427,299
FEE IN LIEU	1,828,897	1,686,218	1,738,494	1,751,528
PUBLIC SAFETY PROGRAMS	2,471,519	2,563,200	2,542,599	2,643,200
MENTAL HEALTH FEES	753,457	1,200,000	1,200,000	1,200,000
GRANTS	464,561	349,227	140,832	349,227
RECORDING FEES	878,280	877,900	662,879	667,900
SENIOR CENTER FEES	107,376	120,000	115,436	139,200
AUDITOR FEES	57,580	60,500	66,426	60,500
MOTOR VEHICLE FEES	81,039	80,000	64,607	60,000
OTHER FEES	332,747	311,700	435,933	310,500
CONTRIBUTIONS & TRANSFERS	98,365	354,000	249,500	111,000
TOTAL REVENUES	\$ 33,730,367	\$ 30,200,551	\$ 34,170,270	\$ 34,626,370
TOTAL AVAILABLE FUNDS	\$ 48,626,212	\$ 49,314,621	\$ 53,946,567	\$ 55,955,289
DEPARTMENTAL APPROPRIATIONS				
ASSESSOR'S OFFICE	965,159	1,368,141	1,282,195	1,659,379
ATTORNEY'S OFFICE	1,322,187	1,636,949	1,542,321	1,748,781
BUILDING INSPECTIONS	1,152,456	1,426,007	1,286,943	2,054,658
CLERK/AUDITOR'S OFFICE	912,213	1,034,941	1,084,872	1,226,936
COUNTY COUNCIL	311,614	397,767	371,153	394,896
COUNTY MANAGER	549,200	935,792	798,657	572,907
ENGINEERING	337,016	250,000	425,225	481,430
GENERAL SERVICES	5,927,878	2,072,361	6,555,670	3,590,968
JUSTICE COURT	341,480	410,748	386,044	432,707
MIDA	106,344	-	-	-
PERSONNEL	221,326	358,888	250,155	434,209
PLANNING & ZONING	634,854	839,959	732,681	879,016
PUBLIC WORKS	3,545,504	4,619,681	3,117,675	4,366,487
RECORDER'S OFFICE	523,718	629,962	570,611	653,014
SENIOR CENTER	565,110	719,468	692,205	717,542
SHERIFF'S OFFICE	10,671,744	12,609,879	12,644,470	14,350,019
SURVEYOR'S OFFICE	327,422	403,874	363,810	462,981
TREASURER'S OFFICE	434,689	486,135	512,961	600,441
TOTAL APPROPRIATIONS	\$ 28,849,915	\$ 30,200,551	\$ 32,617,647	\$ 34,626,370
ENDING BALANCE	\$ 19,776,297	\$ 19,114,069	\$ 21,328,919	\$ 21,328,919



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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.*

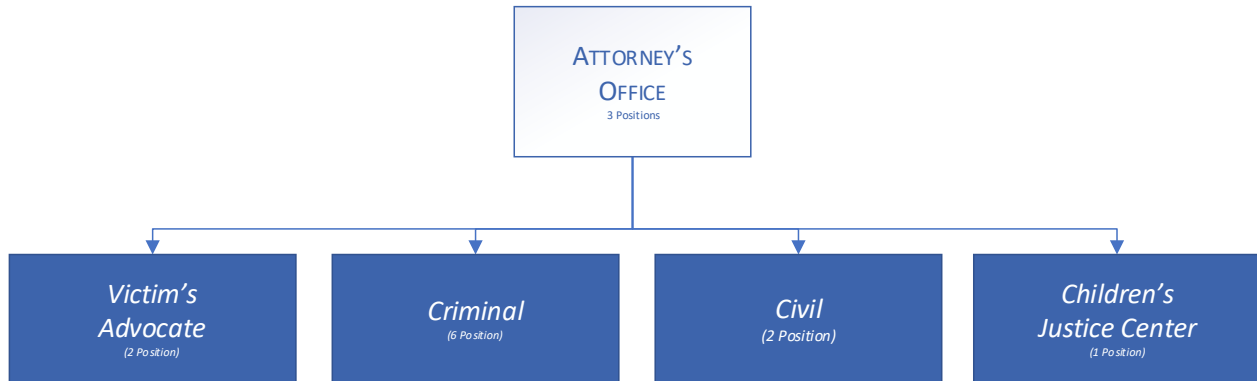
CORE RESPONSIBILITIES: *To assess taxable residential/commercial properties; verify greenbelt and primary residency exemptions; communicate/inform community of property valuation and its process; and to provide exemplary customer service to community members.*

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 778,392	\$ 1,173,690	\$ 1,022,176	\$ 1,339,630
OPERATING EXPENSES	83,486	59,500	104,207	178,307
FIXED EXPENSES	99,086	122,951	119,530	129,442
CAPITAL OUTLAY	4,196	12,000	36,281	12,000
TOTAL EXPENDITURES	\$ 965,159	\$ 1,368,141	\$ 1,282,195	\$ 1,659,379
<i>AUTHORIZED POSITIONS</i>	<i>12.0</i>	<i>13.0</i>	<i>13.0</i>	<i>14.0</i>
<i>FUNDED FTE'S</i>	<i>12.0</i>	<i>13.0</i>	<i>13.0</i>	<i>14.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Increase to support a potential organizational restructure following a departmental review.
- (3) Increase for the purchase of new software to improve service delivery.
- (4) Increase to improve communication to community regarding departmental and decision-making processes.



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.*

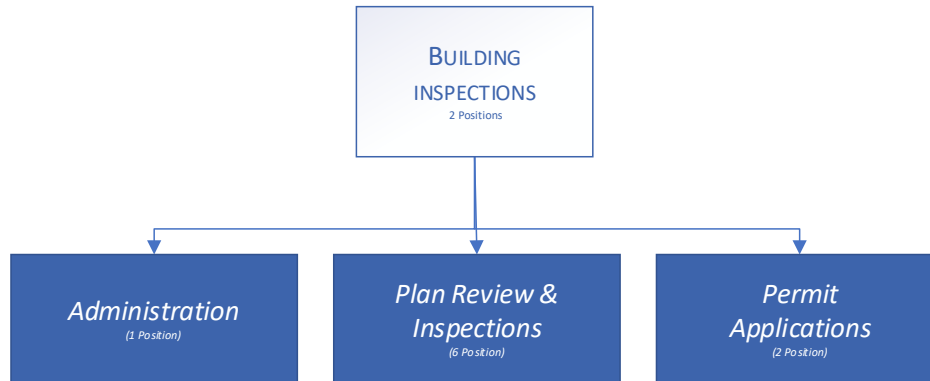
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 1,187,008	\$ 1,421,338	\$ 1,334,093	\$ 1,538,702
OPERATING EXPENSES	53,620	78,720	74,186	78,907
FIXED EXPENSES	81,559	114,891	112,042	121,171
CAPITAL OUTLAY	-	22,000	22,000	10,000
TOTAL EXPENDITURES	\$ 1,322,187	\$ 1,636,949	\$ 1,542,321	\$ 1,748,781
<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>12.3</i>	<i>13.3</i>	<i>13.3</i>	<i>13.3</i>

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Various small-scale operational budget adjustments to align budget to prior year actual expenditures

BUILDING INSPECTIONS DEPARTMENT



VISION STATEMENT: *A community where residents and visitors have complete confidence that all buildings they enter were 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 approve building plans; Issues permits for residential and commercial construction; performs building, plumbing, mechanical, electrical, and sign inspections.*

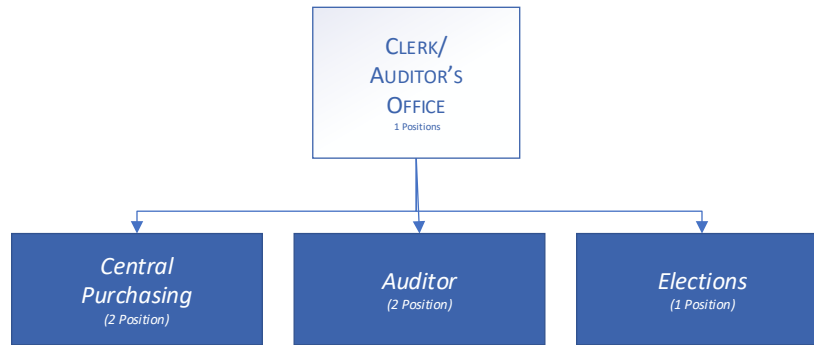
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 754,009	\$ 909,354	\$ 886,794	\$ 1,269,968
OPERATING EXPENSES	298,848	379,000	269,310	583,320
FIXED EXPENSES	88,169	119,653	117,432	186,769
CAPITAL OUTLAY	11,430	18,000	13,406	14,600
TOTAL EXPENDITURES	\$ 1,152,456	\$ 1,426,007	\$ 1,286,943	\$ 2,054,658
<i>AUTHORIZED POSITIONS</i>	9.0	9.0	9.0	11.0
<i>FUNDED FTE'S</i>	9.0	9.0	9.0	11.0

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Addition of two building inspector positions to prepare for anticipated and known future development.
- (3) Addition of two new vehicles to the department's fleet.
- (4) Increase in contractual inspection support services to provide timely response for services during peak months.

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.*

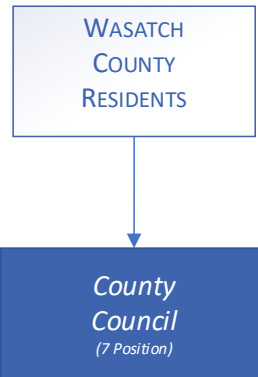
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL		BUDGET		ESTIMATED		ADOPTED	
	2021		2022		2022		2023	
PERSONNEL EXPENSES	\$	483,722	\$	501,309	\$	513,626	\$	670,093
OPERATING EXPENSES		150,776		218,200		277,346		232,200
FIXED EXPENSES		270,070		306,932		309,215		311,643
CAPITAL OUTLAY		7,645		8,500		(15,315)		13,000
TOTAL EXPENDITURES	\$	912,213	\$	1,034,941	\$	1,084,872	\$	1,226,936
<i>AUTHORIZED POSITIONS</i>		5.0		5.0		5.0		6.0
<i>FUNDED FTE'S</i>		5.0		5.0		5.0		6.0

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Addition of 1 finance director position to improve financial management and oversight throughout the County.
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

COUNTY COUNCIL OFFICE



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.*

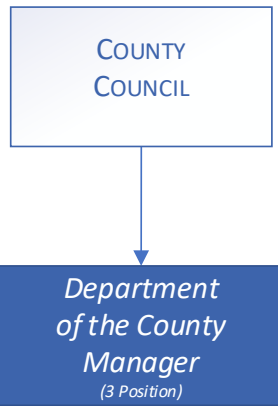
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 242,566	\$ 268,709	\$ 255,429	\$ 275,406
OPERATING EXPENSES	43,189	85,800	76,156	85,800
FIXED EXPENSES	21,873	38,258	37,154	28,691
CAPITAL OUTLAY	3,986	5,000	2,415	5,000
TOTAL EXPENDITURES	\$ 311,614	\$ 397,767	\$ 371,153	\$ 394,896
<i>AUTHORIZED POSITIONS</i>	7.0	7.0	7.0	7.0
<i>FUNDED FTE'S</i>	3.5	3.5	3.5	3.5

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

DEPARTMENT OF THE COUNTY MANAGER



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.*

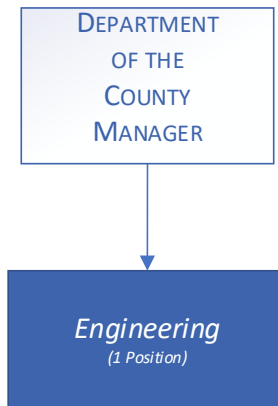
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 334,341	\$ 485,714	\$ 425,240	\$ 521,826
OPERATING EXPENSES	180,552	420,600	343,498	19,500
FIXED EXPENSES	33,831	29,278	29,919	31,382
CAPITAL OUTLAY	476	200	-	200
TOTAL EXPENDITURES	\$ 549,200	\$ 935,792	\$ 798,657	\$ 572,907
<i>AUTHORIZED POSITIONS</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>
<i>FUNDED FTE'S</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Movement of funding previously designated for county-wide initiatives to the General Service Department's budget (such as indigent defense funds).
- (3) 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.*

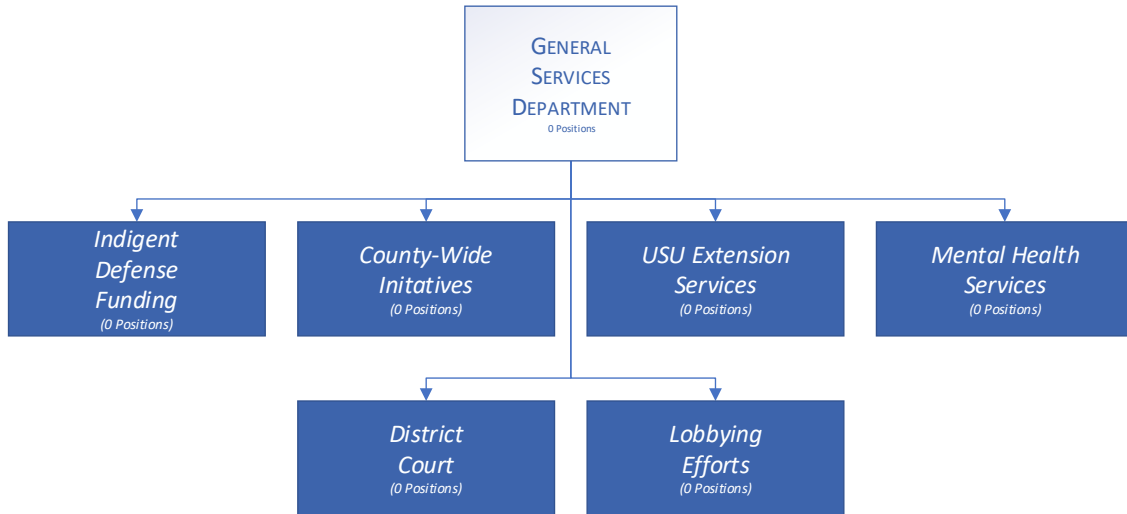
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ -	\$ -	\$ -	\$ 78,430
OPERATING EXPENSES	337,016	250,000	425,225	400,000
CAPITAL OUTLAY	-	-	-	3,000
TOTAL EXPENDITURES	\$ 337,016	\$ 250,000	\$ 425,225	\$ 481,430
<i>AUTHORIZED POSITIONS</i>	-	-	-	1.0
<i>FUNDED FTE'S</i>	-	-	-	1.0

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Addition of 1 engineering technician position to improve coordination and communication of services with customers.
- (2) Increased contractual engineering service budget to align with anticipated and historical workload.

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.*

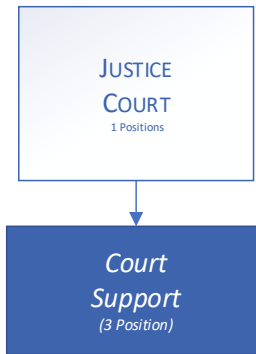
CORE RESPONSIBILITIES: *Provide funding resources for county-wide initiatives and services such as: Staff training and supplemental support, USU Extension; Indigent Defense, mental health services and District Court support, and lobbying efforts;*

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 92,902	\$ 36,221	\$ -	\$ 730,640
OPERATING EXPENSES	712,504	1,661,100	1,571,952	2,503,184
FIXED EXPENSES	39,472	54,145	54,153	55,011
CONTRIBUTIONS & TRANSFERS	5,083,000	320,895	4,929,564	302,132
TOTAL EXPENDITURES	\$ 5,927,878	\$ 2,072,361	\$ 6,555,670	\$ 3,590,968
<i>AUTHORIZED POSITIONS</i>	-	-	-	-
<i>FUNDED FTE'S</i>	-	-	-	-

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Additional funding to pay for the current wage study recommendations.
- (2) Transfer of various budgets previously intended to serve the whole organization or for programs that do not relate to the operation any existing department (such as indigent defense fund, lobbying efforts, county-wide contractual work, mental health).
- (3) Increase in the amount of \$100,000 for additional lobbying efforts.
- (4) One-time funding for the digitization of county records.



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.*

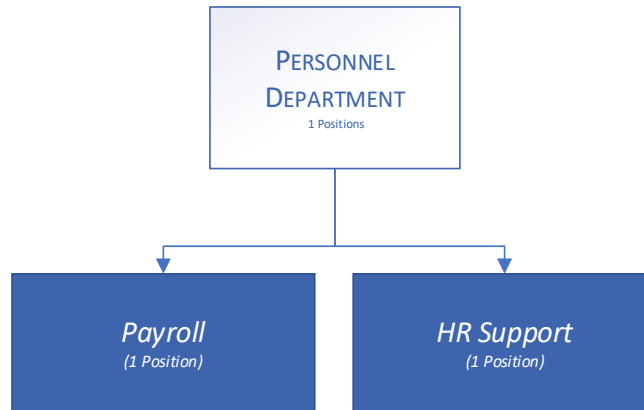
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 271,379	\$ 324,472	\$ 304,914	\$ 344,108
OPERATING EXPENSES	32,747	34,000	30,775	34,000
FIXED EXPENSES	37,354	51,776	50,121	54,098
CONTRIBUTIONS & TRANSFERS	-	500	233	500
TOTAL EXPENDITURES	\$ 341,480	\$ 410,748	\$ 386,044	\$ 432,707
<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 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.

PERSONNEL 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.*

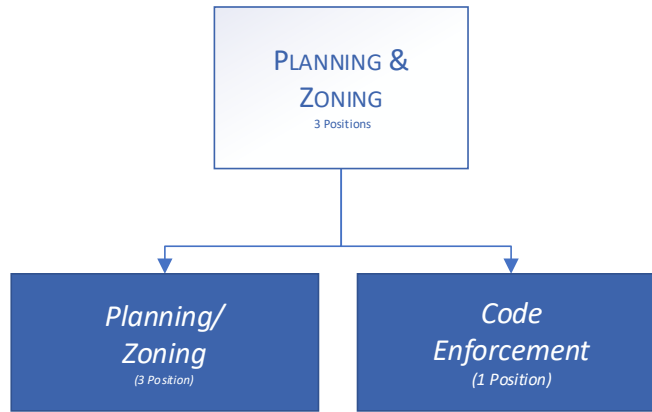
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 203,563	\$ 335,005	\$ 228,130	\$ 395,817
OPERATING EXPENSES	3,429	4,450	3,245	4,450
FIXED EXPENSES	14,335	18,934	18,780	33,442
CAPITAL OUTLAY	-	500	-	500
TOTAL EXPENDITURES	\$ 221,326	\$ 358,888	\$ 250,155	\$ 434,209
<i>AUTHORIZED POSITIONS</i>	2.0	3.0	3.0	3.0
<i>FUNDED FTE'S</i>	2.0	3.0	3.0	3.0

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) 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;*

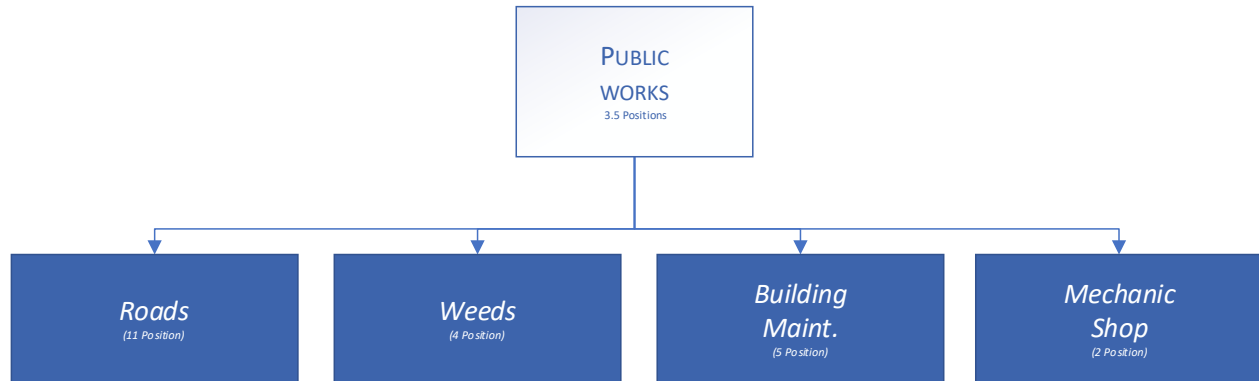
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 508,119	\$ 656,624	\$ 592,395	\$ 728,917
OPERATING EXPENSES	71,654	113,500	71,543	81,500
FIXED EXPENSES	55,004	69,835	68,744	65,599
CAPITAL OUTLAY	78	-	-	3,000
TOTAL EXPENDITURES	\$ 634,854	\$ 839,959	\$ 732,681	\$ 879,016
<i>AUTHORIZED POSITIONS</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>7.0</i>
<i>FUNDED FTE'S</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>7.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Addition of 1 position to provide improved code enforcement services starting mid-year.
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

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.*

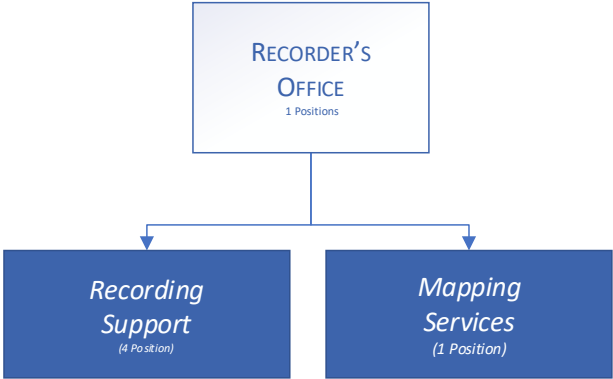
CORE RESPONSIBILITIES: *To maintain the County's road-ways and signage system; Provide maintenance and repair services to County-owned buildings; Provide snow removal services during winter months and noxious weed control services during spring/summer months; Provide flood control services when needed.*

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 2,066,894	\$ 2,818,493	\$ 2,327,181	\$ 2,834,449
OPERATING EXPENSES	966,053	962,650	176,222	741,950
FIXED EXPENSES	511,802	784,038	613,497	680,088
CAPITAL OUTLAY	756	54,500	775	110,000
TOTAL EXPENDITURES	\$ 3,545,504	\$ 4,619,681	\$ 3,117,675	\$ 4,366,487
<i>AUTHORIZED POSITIONS</i>	24.5	24.5	24.5	25.5
<i>FUNDED FTE'S</i>	24.5	24.5	24.5	25.5

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Addition of 1 Assistant Director position as part of a succession planning strategy.
- (3) Various adjustments to align budget with historical expense amounts.
- (4) Removal of budgets reserved for prior years' one-time projects.



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.*

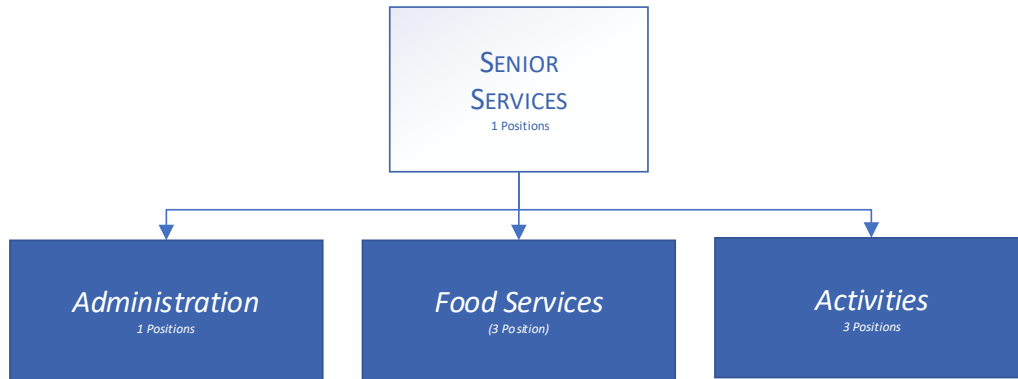
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 416,137	\$ 486,012	\$ 437,686	\$ 502,194
OPERATING EXPENSES	8,624	17,400	8,789	23,000
FIXED EXPENSES	92,619	123,550	123,228	124,820
CAPITAL OUTLAY	6,339	3,000	908	3,000
TOTAL EXPENDITURES	\$ 523,718	\$ 629,962	\$ 570,611	\$ 653,014
<i>AUTHORIZED POSITIONS</i>	6.0	7.0	7.0	6.0
<i>FUNDED FTE'S</i>	6.0	6.5	6.5	6.0

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Transfer of part-time funded position to Treasurer's Office.

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.*

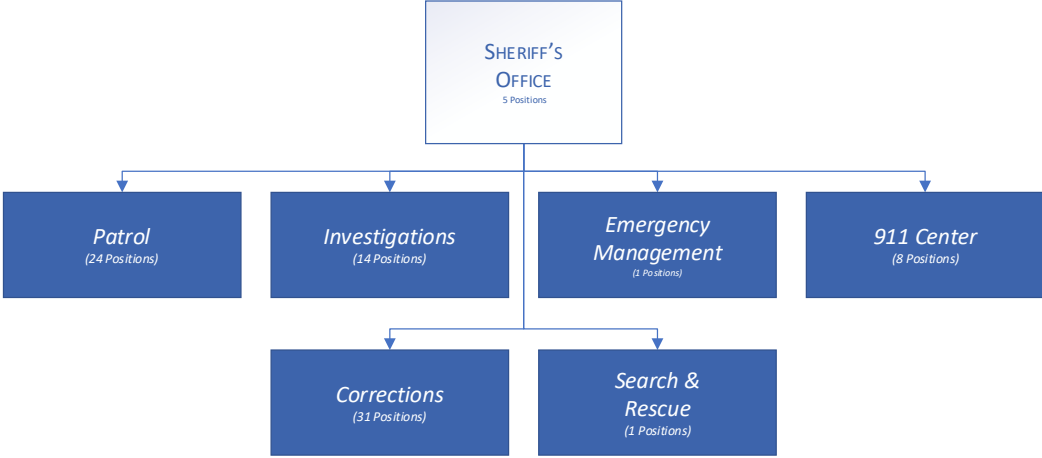
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 351,485	\$ 466,454	\$ 425,906	\$ 473,488
OPERATING EXPENSES	94,370	104,500	134,881	132,800
FIXED EXPENSES	122,963	117,514	115,033	111,254
CAPITAL OUTLAY	(3,708)	31,000	16,385	-
TOTAL EXPENDITURES	\$ 565,110	\$ 719,468	\$ 692,205	\$ 717,542
<i>AUTHORIZED POSITIONS</i>	8.0	8.0	8.0	8.0
<i>FUNDED FTE'S</i>	6.5	6.5	6.5	6.5

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Various adjustments to align budget with historical expense amounts.
- (3) Removal of budgets reserved for prior years' one-time projects.

SHERRIFF'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.*

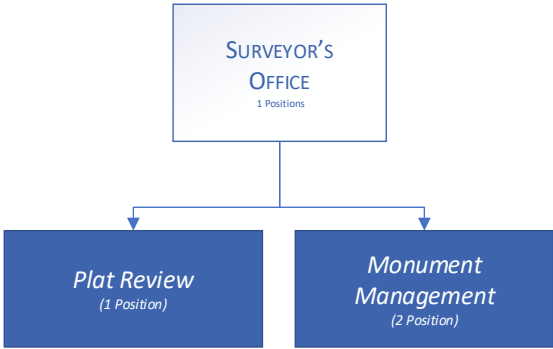
CORE RESPONSIBILITIES: *Investigate crimes, serving and protecting schools; Maintain safety and security of the jail and courts and inmate population; Assist residents and visitors with search and rescue operations; provide emergency communication services; Provide emergency management services;*

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 7,978,956	\$ 9,609,915	\$ 9,387,859	\$ 10,986,831
OPERATING EXPENSES	1,184,269	1,315,440	1,405,822	1,447,440
FIXED EXPENSES	1,233,758	1,567,123	1,748,011	1,798,348
CAPITAL OUTLAY	274,760	117,400	102,778	117,400
TOTAL EXPENDITURES	\$ 10,671,744	\$ 12,609,879	\$ 12,644,470	\$ 14,350,019
AUTHORIZED POSITIONS	80.0	84.0	84.0	88.0
FUNDED FTE'S	77.3	81.3	81.3	85.3

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Addition of 2 dispatch and 2 patrol deputy positions.
- (3) Add 6 search and rescue volunteers (who receive stipend for use of personal equipment).
- (4) Various adjustments to align budget with historical expense amounts.



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 with 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.*

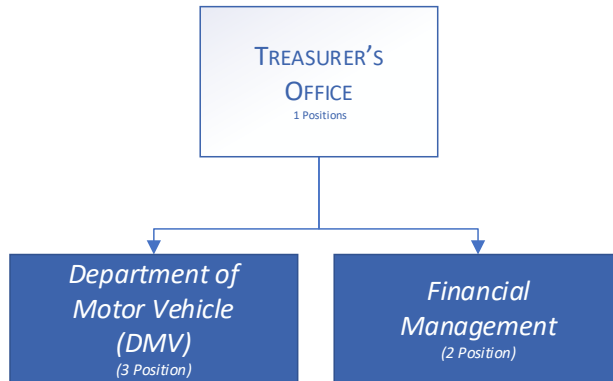
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 275,670	\$ 312,096	\$ 305,971	\$ 389,631
OPERATING EXPENSES	19,668	40,700	7,321	20,700
FIXED EXPENSES	30,178	37,478	37,531	39,050
CAPITAL OUTLAY	1,906	13,600	12,987	13,600
TOTAL EXPENDITURES	\$ 327,422	\$ 403,874	\$ 363,810	\$ 462,981
<i>AUTHORIZED POSITIONS</i>	<i>3.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>
<i>FUNDED FTE'S</i>	<i>3.0</i>	<i>3.5</i>	<i>3.5</i>	<i>4.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Converting 1 vacant part-time position into a full-time position.

TREASURER'S OFFICE



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 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
PERSONNEL EXPENSES	\$ 340,790	\$ 366,061	\$ 394,337	\$ 487,386
OPERATING EXPENSES	28,223	30,750	34,741	33,750
FIXED EXPENSES	63,394	84,324	83,805	74,305
CAPITAL OUTLAY	2,282	5,000	78	5,000
TOTAL EXPENDITURES	\$ 434,689	\$ 486,135	\$ 512,961	\$ 600,441
<i>AUTHORIZED POSITIONS</i>	5.0	5.0	5.0	6.0
<i>FUNDED FTE'S</i>	5.0	5.0	5.0	6.0

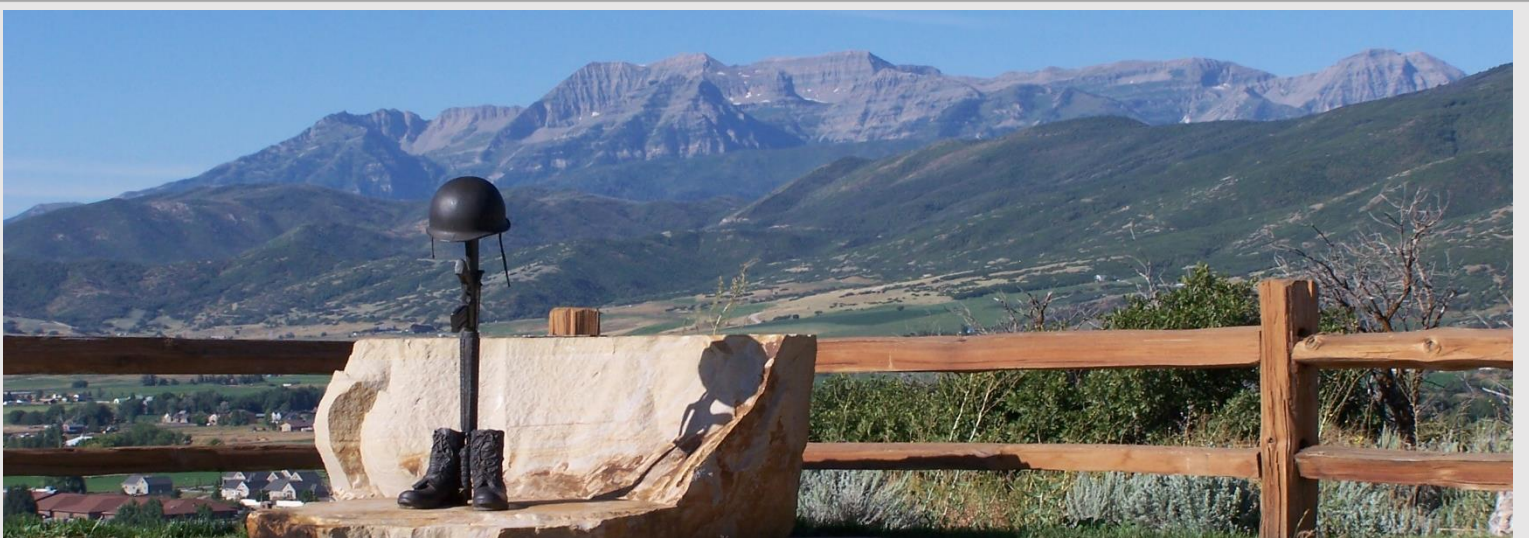
The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Adds 1 vacant position previously assigned to the Recorder's Office for improved contingency of services.



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SPECIAL REVENUE FUND DETAILS





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HEALTH SERVICE DEPARTMENT (OPERATING FUND)

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 27, 2023. These documents and the Health Department's Budget are included in the County's 2023 Adopted Budget document so that it can be approved by the County as required by state law.

DEPARTMENT BUDGET HIGHLIGHTS & BUDGET

WASATCH COUNTY HEALTH DEPARTMENT CY2023 HIGHLIGHTS

- Balanced with \$11K from Water Study fund. Deficit before tax revenue \$811.3, up \$110.4K.
- Property tax receipts expected to increase from CY 2022 budgeted \$700K to \$800K based on property value increases.
- Contract revenue down slightly due to reduced COVID funding.
- Fee income up \$98.5K due to increased activity and slight fee increases.
- Personnel down from 29.4 FTE's to 23.6 FTE's due to CY 2022 reductions in COVID related personnel.
- Payroll costs up \$125.7K due to COLA and expected county wide payroll adjustments.
- Other costs exclusive of capital expenditures and pass-through down \$70.5K from CY2022 budget, but up \$309.6K from annualized CY2022 to date. IT expenses decreased \$40.5K.
- CAPEX Up 125K including \$35K for a new vehicle, \$25K for building improvements and \$65K for new groundwater wells.
- Overhead (including \$60K of CAPEX) increased \$56.9K from 10.23% to 10.49% applied to gross expenses.

2023 Health Department Budget

Personnel/Benefits	2023 Projected Budget	2022 Budgeted per County Budget	Difference of 2022 to 2023 budget	2022 Annualized TD	Admin Total (Incl OH)	Emviro Health Total	Nursing Total	Health Ed Total	WIC Total	Prep Total	EPI Total	Narrative / Description
Total Personnel/benefits/depend	\$ 2,687,102	\$ 2,471,412	\$ 125,690	\$ 2,164,854	\$ 68,216	\$ 646,602	\$ 886,388	\$ 328,889	\$ 144,351	\$ 153,987	\$ 488,241	COLA
Travel Meals 230	\$ 12,688	\$ 7,662	\$ 4,905	\$ 12,620	\$ 1,000	\$ 1,200	\$ 660	\$ 6,033	\$ 350	\$ 2,050	\$ 475	Increased Travel After COVID
Travel Mileage 231	\$ 4,948	\$ 5,208	\$ (259)	\$ 541	\$ 500	\$ 1,850	\$ 1,200	\$ -	\$ 200	\$ 600	\$ 599	
Travel Conf Registration 232	\$ 18,800	\$ 9,560	\$ 4,360	\$ 123	\$ 2,000	\$ 1,750	\$ 3,475	\$ 1,450	\$ 800	\$ 2,000	\$ 2,445	Increased Travel After COVID
Travel Airfare 233	\$ 8,060	\$ 7,000	\$ 1,060	\$ -	\$ -	\$ 1,350	\$ 1,500	\$ 1,750	\$ 800	\$ 2,000	\$ 650	Increased Travel After COVID
Travel Lodging 234	\$ 12,800	\$ 7,925	\$ 4,675	\$ 519	\$ 1,000	\$ 1,250	\$ 3,750	\$ 1,800	\$ 750	\$ 2,150	\$ 1,300	Increased Travel After COVID
Travel/Training -230,231	\$ 62,867	\$ 37,826	\$ 14,732	\$ 19,800	\$ 4,600	\$ 7,400	\$ 10,686	\$ 11,083	\$ 2,800	\$ 8,800	\$ 5,488	
BOH Mess/Travel (231)	\$ 4,000	\$ 3,500	\$ 500	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Booths/Chair/Support - 210	\$ 6,000	\$ 13,925	\$ (8,805)	\$ 10,315	\$ 1,000	\$ 150	\$ 1,700	\$ -	\$ 350	\$ -	\$ 200	Align with Actual Experience
BOH Membership dues - 211	\$ -	\$ 900	\$ (900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Now in Health Dept Assoc. Fees
Bank & credit Card Fees - 212	\$ 8,000	\$ 7,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Increased Card Usage
Public Notices - 220	\$ 260	\$ 531	\$ (261)	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Based on 2022 Actual
Office Supplies - 240	\$ 16,483	\$ 16,738	\$ (2,245)	\$ 16,047	\$ 2,000	\$ 2,550	\$ 1,445	\$ 1,150	\$ 300	\$ 148	\$ 300	Align with Actual Experience
Equipment Maintenance - 250	\$ 16,442	\$ 13,924	\$ 2,518	\$ 21,745	\$ 200	\$ 4,570	\$ 3,315	\$ 2,669	\$ 150	\$ 500	\$ 18	Based on 2022 Actual
Information Systems Maint -251	\$ 160,881	\$ 191,424	\$ (40,533)	\$ 136,384	\$ 3,350	\$ 26,619	\$ 37,192	\$ 24,760	\$ 8,969	\$ 6,894	\$ 27,880	Wasatch County Assessment
Opening Lease - 252	\$ 3,688	\$ 3,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Postage and Copy Machines
Communications - 280	\$ 14,386	\$ 21,649	\$ (7,264)	\$ 12,432	\$ 540	\$ 1,090	\$ 3,540	\$ 1,175	\$ -	\$ 4,500	\$ 540	Reduced Number of Cell Phones
Equipment Under 5,000 Software - 290	\$ 81,801	\$ 50,367	\$ (18,786)	\$ 7,711	\$ 3,000	\$ 2,000	\$ 1,250	\$ 3,250	\$ -	\$ 11,633	\$ 1,650	New Computers reduced from 10 to 4
Professional Tech - 310	\$ 173,609	\$ 159,267	\$ 14,242	\$ 59,026	\$ 4,000	\$ 25,180	\$ 19,700	\$ 22,125	\$ 13,104	\$ 20,000	\$ 50,400	\$11.5K EPI Data Analyst
Medical Office Dues -311	\$ 7,041	\$ 7,050	\$ (9)	\$ 518	\$ 7,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Health Dept Association Fees - 312	\$ 21,000	\$ 12,200	\$ 8,800	\$ 19,540	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Incr. Dues, Includes BOH Member Dues
Special Diet Supp MEDICAL - 460	\$ 280,664	\$ 277,562	\$ (17,008)	\$ 166,803	\$ -	\$ -	\$ 258,800	\$ 1,204	\$ 550	\$ -	\$ -	Reflects Actual 2022 Experience
Special Diet Supp OTHER - 461	\$ 81,988	\$ 86,380	\$ 4,718	\$ 79,973	\$ 500	\$ 33,225	\$ 27,881	\$ 24,431	\$ 300	\$ 2,961	\$ -	Increased Grants
Insurance - 510	\$ 12,864	\$ 12,156	\$ 818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	UCIP Cost Increase
Improvements to BLOG - 710	\$ 3,000	\$ 25,000	\$ (22,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Door Locks on COVID Storage Garage
Equip & Software Over 5,000- 740	\$ 195,000	\$ -	\$ 125,000	\$ 168	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$35K New Vehicle, \$35K Blog Improve, Wells
Pass Thru Funds	\$ 278,029	\$ 254,405	\$ (16,376)	\$ 155,553	\$ -	\$ -	\$ -	\$ 103,319	\$ 105,336	\$ -	\$ 69,374	Grants Pass-Through
Note: Other Indirect Costs				\$ 254,591	\$ 9,231	\$ 73,353	\$ 102,487	\$ 66,230	\$ 24,715	\$ 18,599	\$ 76,827	
Totals	\$ 3,871,889	\$ 3,708,188	\$ 163,811	\$ 2,882,872	\$ 129,427	\$ 781,838	\$ 1,186,393	\$ 687,265	\$ 901,024	\$ 208,422	\$ 728,869	
Contract Total	\$ 2,226,788	\$ 2,267,441	\$ (28,663)	\$ 1,751,443	\$ 167,478	\$ 144,348	\$ 416,888	\$ 478,187	\$ 148,294	\$ 208,118	\$ 865,743	Reduced COVID Contracts
Pass-Thru Rev	\$ 278,029	\$ 294,406	\$ (18,378)	\$ 155,553	\$ 60,000	\$ 277,916	\$ 226,684	\$ 6,486	\$ -	\$ -	\$ -	Grants Pass-Through
Anticipated Fee Revenue	\$ 685,884	\$ 466,407	\$ 88,488	\$ 625,463	\$ 198,661	\$ (988,878)	\$ (488,070)	\$ (2,354)	\$ (47,464)	\$ (304)	\$ (782)	Increased Fees
Difference (Revenue vs Expense)	\$ (811,288)	\$ (700,834)	\$ (110,354)	\$ (870,514)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

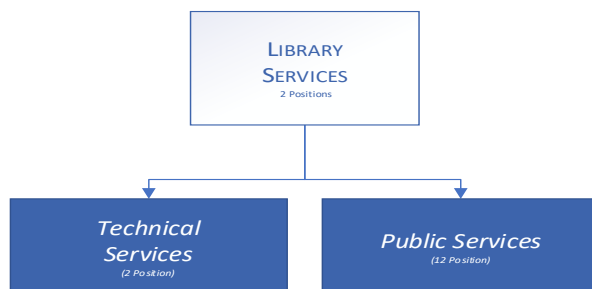
114.20%
Y/Y Prop X Incr.

Estimated Local Tax Revenue	\$ 800,434	\$ 700,034
From Water Appropriated	\$ 10,854	
From Vehicles Appropriated	\$ 50	\$ 50
Est Amt from/(to) Unappropriated	\$ 50	\$ 50
Balance	\$ 50	\$ 50

% of Income	Grant coverage of expenses
58% Grants only	\$ 3,593,970
65% Grants + Pass Thru	Non Passthru Exp
86% Grants, Pass Thru & Prop X Rev	

2023 Projected Revenue	\$ 3,861,144
Overhead/Admin Costs	\$ 373,840.44
Overhead/Admin Burden %	10.23%

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.*

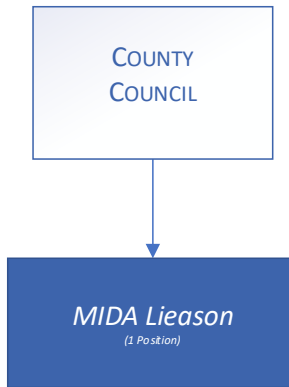
DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ -	\$ 1,256,059	\$ 1,256,059	\$ 1,459,142
REVENUES				
PROPERTY TAX	1,316,547	1,253,555	1,405,181	1,353,555
SERVICE FEES	1,951	500	1,328	500
FEE IN LIEU	43,238	38,516	38,516	38,516
GRANTS	8,200	11,900	12,050	11,900
INTEREST	4,593	15,869	32,301	15,869
OTHER FEES	-	200	-	200
CONTRIBUTIONS & TRANSFERS	405	500	45	68,918
TOTAL REVENUES	\$ 1,374,934	\$ 1,321,040	\$ 1,489,421	\$ 1,489,458
TOTAL AVAILABLE FUNDS	\$ 1,374,934	\$ 2,577,099	\$ 2,745,480	\$ 2,948,600
APPROPRIATIONS				
PERSONNEL EXPENSES	642,482	793,073	771,793	929,757
OPERATING EXPENSES	134,062	192,350	154,568	192,350
FIXED EXPENSES	327,100	335,252	348,514	355,851
CAPITAL OUTLAY	12,185	11,500	11,464	11,500
TOTAL APPROPRIATIONS	\$ 1,115,829	\$ 1,332,175	\$ 1,286,338	\$ 1,489,458
ENDING BALANCE	\$ 1,256,059	\$ 1,244,924	\$ 1,459,142	\$ 1,459,142
<i>AUTHORIZED POSITIONS</i>	<i>15.0</i>	<i>15.0</i>	<i>15.0</i>	<i>16.0</i>
<i>FUNDED FTE'S</i>	<i>10.8</i>	<i>10.8</i>	<i>10.8</i>	<i>11.8</i>

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase & an additional 5% for the wage study’s recommendation
- (2) Reclassifying one part-time associate librarian position to a full-time librarian & adding one part-time library aide position.

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 including County departments, development partners, and MIDA staff to share progress and seek guidance from the County Council as the project builds out.*

DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ -	\$ 152,360	\$ 152,360	\$ 20,555
REVENUES				
SERVICE FEES	-	90,000	118,752	45,000
FEE IN LIEU	152,360	-	(135,449)	-
CONTRIBUTIONS & TRANSFERS	-	143,564	229,564	233,741
TOTAL REVENUES	\$ 152,360	\$ 233,564	\$ 212,867	\$ 278,741
TOTAL AVAILABLE FUNDS	\$ 152,360	\$ 385,923	\$ 365,227	\$ 299,296
APPROPRIATIONS				
PERSONNEL EXPENSES	-	214,654	250,555	256,227
OPERATING EXPENSES	-	4,550	79,758	4,550
FIXED EXPENSES	-	14,359	14,359	14,059
TOTAL APPROPRIATIONS	\$ -	\$ 233,564	\$ 344,672	\$ 274,836
ENDING BALANCE	\$ 152,360	\$ 152,360	\$ 20,555	\$ 24,460
<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 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase & an additional 5% for the wage study's recommendation.

A.R.P.A. FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ -	\$ (45,773)	\$ (45,773)	\$ 1,546,127
REVENUES				
GRANTS	3,310,889	3,310,889	3,679,889	369,000
INTEREST	-	-	1,104	-
TOTAL REVENUES	\$ 3,310,889	\$ 3,310,889	\$ 3,680,992	\$ 369,000
TOTAL AVAILABLE FUNDS	\$ 3,310,889	\$ 3,265,116	\$ 3,635,220	\$ 1,915,127
APPROPRIATIONS				
OPERATING EXPENSES	3,299,570	1,908,889	1,268,317	-
CAPITAL OUTLAY	12,757	25,000	393,776	388,000
CONTRIBUTIONS & TRANSFERS	-	-	427,000	167,667
TOTAL APPROPRIATIONS	\$ 3,312,327	\$ 1,933,889	\$ 2,089,093	\$ 555,667
ENDING BALANCE	\$ (45,773)	\$ 1,331,227	\$ 1,546,127	\$ 1,359,460

The 2023 budget for the A.R.P.A. Fund includes the following major appropriations:

- (1) One-time purchase of 4 public safety vehicles associated with General Fund initiatives and the transfer of funds to support the first-year vehicle replacement costs.
- (2) One-time Purchase of trail maintenance equipment in the amount of \$200,000
- (3) Continuation of a transfer to the General Fund to support mental health expenses.

JAIL COMMISSARY FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ -	\$ 68,221	\$ 68,221	\$ 35,993
REVENUES				
SERVICE FEES	108,934	120,000	115,207	115,000
INTEREST	621	500	500	500
TOTAL REVENUES	\$ 109,555	\$ 120,500	\$ 115,707	\$ 115,500
TOTAL AVAILABLE FUNDS	\$ 109,555	\$ 188,721	\$ 183,928	\$ 151,493
APPROPRIATIONS				
OPERATING EXPENSES	100,056	137,300	147,935	137,300
TOTAL APPROPRIATIONS	\$ 100,056	\$ 137,300	\$ 147,935	\$ 137,300
ENDING BALANCE	\$ 68,221	\$ 51,421	\$ 35,993	\$ 14,193

No significant change between the 2022 Adopted Budget and the 2023 Adopted Budget

LIBRARY MAINTENANCE FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 100,000
REVENUES				
CONTRIBUTIONS & TRANSFERS	-	-	100,000	-
TOTAL REVENUES	\$ -	\$ -	\$ 100,000	\$ -
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ 100,000	\$ 100,000
APPROPRIATIONS				
OPERATING EXPENSES	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ 100,000	\$ 100,000

This is a newly created fund (created in 2022) intended to start reserving funds for future facility maintenance replacement costs. No expenses from this fund are anticipated in 2023.

LIQUOR DISTRIBUTION FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 90,203	\$ 111,226	\$ 111,226	\$ 119,626
REVENUES				
PUBLIC SAFETY PROGRAMS	57,753	58,000	58,000	59,600
INTEREST	350	400	400	400
TOTAL REVENUES	\$ 58,103	\$ 58,400	\$ 58,400	\$ 60,000
TOTAL AVAILABLE FUNDS	\$ 148,306	\$ 169,626	\$ 169,626	\$ 179,626
APPROPRIATIONS				
OPERATING EXPENSES	37,080	58,000	48,000	58,000
CAPITAL OUTLAY	-	2,000	2,000	2,000
TOTAL APPROPRIATIONS	\$ 37,080	\$ 60,000	\$ 50,000	\$ 60,000
ENDING BALANCE	\$ 111,226	\$ 109,626	\$ 119,626	\$ 119,626

No significant change between the 2022 Adopted Budget and the 2023 Adopted Budget

RESTAURANT TAX FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 3,936,022	\$ 4,487,286	\$ 4,487,286	\$ 4,659,282
REVENUES				
SALES TAX	944,722	880,000	1,024,871	1,000,000
INTEREST	16,542	14,000	11,125	14,000
TOTAL REVENUES	\$ 961,264	\$ 894,000	\$ 1,035,996	\$ 1,014,000
TOTAL AVAILABLE FUNDS	\$ 4,897,286	\$ 5,381,286	\$ 5,523,282	\$ 5,673,282
APPROPRIATIONS				
OPERATING EXPENSES	70,000	100,000	100,000	-
FIXED EXPENSES	40,000	-	-	-
CONTRIBUTIONS & TRANSFERS	300,000	764,000	764,000	1,010,663
TOTAL APPROPRIATIONS	\$ 410,000	\$ 864,000	\$ 864,000	\$ 1,010,663
ENDING BALANCE	\$ 4,487,286	\$ 4,517,286	\$ 4,659,282	\$ 4,662,619

The 2023 budget for the Restaurant Tax Fund includes the following major appropriations:

- (1) County's contribution to the Park & Recreational Department for the County Fair & the department's facility maintenance fund.
- (2) Transfer to the debt Service Fund for debt service payments

TRAILS, ARTS, AND PARKS (TAP) TAX

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
SALES TAX	-	-	-	1,200,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 1,200,000
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ -	\$ 1,200,000
APPROPRIATIONS				
PERSONNEL EXPENSES	-	-	-	177,006
CONTRIBUTIONS & TRANSFERS	-	-	-	788,520
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	\$ 965,526
ENDING BALANCE	\$ -	\$ -	\$ -	\$ 234,474
<i>AUTHORIZED POSITIONS</i>	-	-	-	2.0
<i>FUNDED FTE'S</i>	-	-	-	2.0

This is a newly created fund intended to capture revenue and expenditures associated with the increase in local sales tax designated for trails, arts, and parks approved by voters in November 2021. Budgeted expenditures in 2023 include the required contributions to Heber City and Midway of 48.45% and 17.26% respectively and the addition of 2 trail maintenance employees whose responsibilities are to maintain the existing trail system.

TRANSIENT ROOM TAX

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 4,623,687	\$ 5,563,150	\$ 5,563,150	\$ 5,157,253
REVENUES				
SALES TAX	3,136,931	2,500,000	4,117,179	4,117,179
INTEREST	12,048	10,000	9,674	10,000
TOTAL REVENUES	\$ 3,148,979	\$ 2,510,000	\$ 4,126,854	\$ 4,127,179
TOTAL AVAILABLE FUNDS	\$ 7,772,666	\$ 8,073,150	\$ 9,690,004	\$ 9,284,432
APPROPRIATIONS				
PERSONNEL EXPENSES	401,276	463,912	457,393	-
OPERATING EXPENSES	698,589	705,140	710,168	2,220,000
FIXED EXPENSES	204,087	-	-	-
CAPITAL OUTLAY	309,971	-	2,039,652	668,000
CONTRIBUTIONS & TRANSFERS	595,594	1,325,000	1,325,538	1,058,959
TOTAL APPROPRIATIONS	\$ 2,209,516	\$ 2,494,052	\$ 4,532,751	\$ 3,946,959
ENDING BALANCE	\$ 5,563,150	\$ 5,579,098	\$ 5,157,253	\$ 5,337,473

The 2023 budget for the Transient Room Tax Fund includes the following major appropriations:

- (1) County's contribution to Heber Valley Tourism and Economic Development.
- (2) County's contribution for the general services provided by Park and Recreation.
- (3) Funding to support Public Safety services and local business grants (such as soldier hollow)
- (4) One-time purchase of a vehicle associated with the Search and Rescue division.
- (5) Local marketing services

TRANSPORTATION TAX FUND

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 367,090
REVENUES				
SALES TAX	-	-	717,090	3,000,000
CONTRIBUTIONS & TRANSFERS	-	-	302,000	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,019,090	\$ 3,000,000
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ 1,019,090	\$ 3,367,090
APPROPRIATIONS				
OPERATING EXPENSES	-	-	652,000	2,970,000
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ 652,000	\$ 2,970,000
ENDING BALANCE	\$ -	\$ -	\$ 367,090	\$ 397,090

This is a newly created fund with revenue coming from a recently adopted quarter-cent sales tax increase and will fund:

- (1) Local public transportation services through a partnership with High Valley Transit

911 EMERGENCY SERVICES FUND

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
BEGINNING BALANCE	\$ 1,103,168	\$ 1,274,632	\$ 1,274,632	\$ 1,388,621
REVENUES				
PUBLIC SAFETY PROGRAMS	282,167	246,000	207,691	206,000
SALES TAX	4,733	4,000	4,000	4,000
TOTAL REVENUES	\$ 286,900	\$ 250,000	\$ 211,691	\$ 210,000
TOTAL AVAILABLE FUNDS	\$ 1,390,068	\$ 1,524,632	\$ 1,486,324	\$ 1,598,621
APPROPRIATIONS				
OPERATING EXPENSES	-	7,000	2,500	7,000
FIXED EXPENSES	87,134	90,000	42,543	90,000
CAPITAL OUTLAY	28,302	53,000	52,660	53,000
TOTAL APPROPRIATIONS	\$ 115,436	\$ 150,000	\$ 97,703	\$ 150,000
ENDING BALANCE	\$ 1,274,632	\$ 1,374,632	\$ 1,388,621	\$ 1,448,621

No significant change between the 2022 Adopted Budget and the 2023 Adopted Budget



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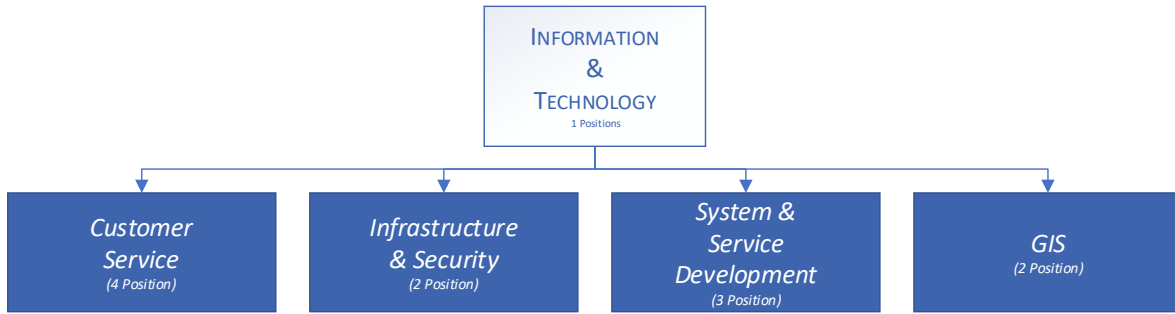
INTERNAL SERVICE FUNDS





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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 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 266,174	\$ 602,638	\$ 602,638	\$ 780,903
REVENUES				
SERVICE FEES	1,525,197	2,070,284	2,074,793	2,223,716
DEVELOPMENT FEES	83,001	30,000	90,491	30,000
INTEREST	35	-	205	-
TOTAL REVENUES	\$ 1,608,234	\$ 2,100,284	\$ 2,165,489	\$ 2,253,716
TOTAL AVAILABLE FUNDS	\$ 1,874,408	\$ 2,702,922	\$ 2,768,128	\$ 3,034,619
APPROPRIATIONS				
PERSONNEL EXPENSES	862,247	1,380,417	1,132,531	1,489,720
OPERATING EXPENSES	192,005	217,000	306,696	220,000
FIXED EXPENSES	179,538	387,570	451,497	337,794
CAPITAL OUTLAY	37,980	113,000	96,500	113,000
TOTAL APPROPRIATIONS	\$ 1,271,769	\$ 2,097,987	\$ 1,987,225	\$ 2,160,515
ENDING BALANCE	\$ 602,638	\$ 604,935	\$ 780,903	\$ 874,104
<i>AUTHORIZED POSITIONS</i>	8.0	11.0	11.0	11.0
<i>FUNDED FTE'S</i>	8.0	11.0	11.0	11.0

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in Wages & Benefits to fund a 7% across-the-board COLA increase;

COMMUNICATION EQUIPMENT FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 363,202	\$ 381,543	\$ 381,543	\$ 445,005
REVENUES				
SERVICE FEES	195,957	175,975	238,934	200,975
INTEREST	1,495	1,200	1,200	1,200
TOTAL REVENUES	\$ 197,453	\$ 177,175	\$ 240,134	\$ 202,175
TOTAL AVAILABLE FUNDS	\$ 560,654	\$ 558,718	\$ 621,677	\$ 647,180
APPROPRIATIONS				
PERSONNEL EXPENSES	63,038	65,123	85,851	69,730
OPERATING EXPENSES	60,525	30,852	30,621	30,852
CAPITAL OUTLAY	55,548	81,200	60,200	81,200
TOTAL APPROPRIATIONS	\$ 179,112	\$ 177,175	\$ 176,673	\$ 181,782
ENDING BALANCE	\$ 381,543	\$ 381,543	\$ 445,005	\$ 465,398

The 2023 budget for the Communication Equipment Fund includes the following major appropriations:

- (1) One-fourth of a position authorized within the Sheriff's Office.
- (2) The purchase of various equipment intended to improve public safety communications.

COMPUTER REPLACEMENT FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 362,651	\$ 555,750	\$ 555,750	\$ 659,025
REVENUES				
SERVICE FEES	308,552	341,960	341,960	173,320
INTEREST	1,967	-	1,615	-
TOTAL REVENUES	\$ 310,519	\$ 341,960	\$ 343,575	\$ 173,320
TOTAL AVAILABLE FUNDS	\$ 673,169	\$ 897,710	\$ 899,325	\$ 832,345
APPROPRIATIONS				
FIXED EXPENSES	-	-	506	-
CAPITAL OUTLAY	117,419	341,960	239,794	341,960
TOTAL APPROPRIATIONS	\$ 117,419	\$ 341,960	\$ 240,300	\$ 341,960
ENDING BALANCE	\$ 555,750	\$ 555,750	\$ 659,025	\$ 490,385

No significant change between the 2022 Adopted Budget and the 2023 Adopted Budget

FLEET MAINTENANCE FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 352,465	\$ 350,715	\$ 350,715	\$ 363,621
REVENUES				
SERVICE FEES	57,800	63,300	63,300	63,300
INTEREST	1,472	1,200	1,294	1,200
TOTAL REVENUES	\$ 59,272	\$ 64,500	\$ 64,594	\$ 64,500
TOTAL AVAILABLE FUNDS	\$ 411,737	\$ 415,215	\$ 415,309	\$ 428,121
APPROPRIATIONS				
OPERATING EXPENSES	58,145	64,700	50,770	57,800
FIXED EXPENSES	2,878	6,100	918	4,000
TOTAL APPROPRIATIONS	\$ 61,022	\$ 70,800	\$ 51,688	\$ 61,800
ENDING BALANCE	\$ 350,715	\$ 344,415	\$ 363,621	\$ 366,321

No significant change between the 2022 Adopted Budget and the 2023 Adopted Budget

FLEET REPLACEMENT FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 887,985	\$ 1,082,937	\$ 1,082,937	\$ 742,762
REVENUES				
SERVICE FEES	247,200	366,900	366,900	366,900
INTEREST	1,053	800	1,255	800
CONTRIBUTIONS & TRANSFERS	-	-	-	42,667
TOTAL REVENUES	\$ 248,253	\$ 367,700	\$ 368,155	\$ 410,367
TOTAL AVAILABLE FUNDS	\$ 1,136,238	\$ 1,450,637	\$ 1,451,091	\$ 1,153,129
APPROPRIATIONS				
OPERATING EXPENSES	168,097	-	-	-
CAPITAL OUTLAY	(114,796)	367,700	708,329	367,700
TOTAL APPROPRIATIONS	\$ 53,301	\$ 367,700	\$ 708,329	\$ 367,700
ENDING BALANCE	\$ 1,082,937	\$ 1,082,937	\$ 742,762	\$ 785,429

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) Increase in funding through a transfer (From the A.R.P.A. Fund) to support the first-year replacement costs associated with 5 new vehicles to be added in 2023.



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CAPITAL IMPRVOEMENT AND DEBT SERVICE FUNDS





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CAPITAL IMPROVEMENT PROJECT SUMMARY

The 2023 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 2023 Adopted Budget (to include the General Fund), include:

- \$200,000 towards road construction at Timberlake Fire Access road
- \$500,000 towards road construction at Tate Lane, Stringtown Rd, and Soldier Hollow Road
- \$20,000 towards design work for future construction project at 2400 E/2400 South
- \$20,000 towards design work for future construction project at 2400 S and 1200 East
- \$100,000 towards repair and building of sidewalks throughout the County
- \$60,000 towards county parking lot repairs
- \$65,000 towards street light repairs

It is recognized that the budgeted expenditures associated with the General CIP Fund and Impact Fee Fund (see below) are underbudgeted compared to their anticipated revenue or fund balance. The decision to underbudget these funds as part of the 2023 Budget process was deliberate. As part of the 2023 budget strategy, the County Council will meet to discuss and identify a 5-year capital improvement plan for the county and identify and how all capital funds will be used to support those projects.

B & C ROADS FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 1,216,988	\$ 1,248,170	\$ 1,248,170	\$ 1,302,241
REVENUES				
FEE IN LIEU	1,119,730	980,000	1,125,669	1,280,000
INTEREST	5,094	4,400	5,858	4,400
TOTAL REVENUES	\$ 1,124,824	\$ 984,400	\$ 1,131,527	\$ 1,284,400
TOTAL AVAILABLE FUNDS	\$ 2,341,811	\$ 2,232,570	\$ 2,379,698	\$ 2,586,641
APPROPRIATIONS				
PERSONNEL EXPENSES	30,412	56,140	56,425	138,043
OPERATING EXPENSES	176,788	294,000	331,713	790,000
CAPITAL OUTLAY	886,442	1,443,860	689,318	825,100
CAPITAL OUTLAY	-	25,000	-	-
TOTAL APPROPRIATIONS	\$ 1,093,641	\$ 1,819,000	\$ 1,077,457	\$ 1,753,143
ENDING BALANCE	\$ 1,248,170	\$ 413,570	\$ 1,302,241	\$ 833,498
<i>AUTHORIZED POSITIONS</i>	0.5	0.5	0.5	1.5
<i>FUNDED FTE'S</i>	0.5	0.5	0.5	1.5

The change in funding from the 2022 Adopted Budget to the 2023 Adopted Budget is primarily due to:

- (1) New road constructions projects anticipated to begin in 2023.
- (2) Includes the funding for 1 position added to support the addition road projects.

GENERAL CIP FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 3,795,108	\$ 8,064,485	\$ 8,064,485	\$ 11,291,157
REVENUES				
FEE IN LIEU	424,804	430,000	363,982	430,000
INTEREST	19,011	14,000	16,427	14,000
OTHER FEES	402,775	-	-	-
CONTRIBUTIONS & TRANSFERS	5,000,000	-	4,687,224	-
TOTAL REVENUES	\$ 5,846,590	\$ 444,000	\$ 5,067,633	\$ 444,000
TOTAL AVAILABLE FUNDS	\$ 9,641,698	\$ 8,508,485	\$ 13,132,118	\$ 11,735,157
APPROPRIATIONS				
OPERATING EXPENSES	1,391,174	3,015,000	1,839,949	-
FIXED EXPENSES	-	-	93	-
CAPITAL OUTLAY	186,038	10,000	918	-
TOTAL APPROPRIATIONS	\$ 1,577,212	\$ 3,025,000	\$ 1,840,960	\$ -
ENDING BALANCE	\$ 8,064,485	\$ 5,483,485	\$ 11,291,157	\$ 11,735,157

Budget does not anticipate any appropriations in 2023 to build up reserve in preparation for future anticipated expenses. As part of the 2023 budget strategy, the County Council will meet to discuss and identify long-term capital projects and how all capital funds will be used to support those projects.

IMPACT FEE FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 435,259	\$ 1,028,733	\$ 1,028,733	\$ 1,983,961
REVENUES				
SERVICE FEES	594,406	560,000	680,319	560,000
PUBLIC SAFETY PROGRAMS	336,399	300,000	300,442	300,000
INTEREST	3,817	4,000	4,559	4,000
TOTAL REVENUES	\$ 934,622	\$ 864,000	\$ 985,320	\$ 864,000
TOTAL AVAILABLE FUNDS	\$ 1,369,881	\$ 1,892,733	\$ 2,014,052	\$ 2,847,961
APPROPRIATIONS				
OPERATING EXPENSES	341,148	431,000	30,091	31,000
TOTAL APPROPRIATIONS	\$ 341,148	\$ 431,000	\$ 30,091	\$ 31,000
ENDING BALANCE	\$ 1,028,733	\$ 1,461,733	\$ 1,983,961	\$ 2,816,961

The 2023 budget for the Impact Fee Fund includes the following major appropriations:

- (1) A recurring debt service payment.

As part of the 2023 budget strategy, the County Council will meet to discuss and identify long-term capital projects and how all capital funds will be used to support those projects.

COUNTY BOND DEBT SERVICE FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ 6,138,952	\$ 3,894,006	\$ 3,894,006	\$ 4,061,085
REVENUES				
PROPERTY TAX	1,507	442,000	452,818	442,000
FEE IN LIEU	(0)	22,000	19,779	22,000
INTEREST	21,496	20,000	12,008	20,000
OTHER FEES	5,361,266	(500)	(1,327)	(500)
CONTRIBUTIONS & TRANSFERS	800,000	700,000	700,000	635,400
TOTAL REVENUES	\$ 6,184,269	\$ 1,183,500	\$ 1,183,279	\$ 1,118,900
TOTAL AVAILABLE FUNDS	\$ 12,323,221	\$ 5,077,506	\$ 5,077,285	\$ 5,179,985
APPROPRIATIONS				
CAPITAL OUTLAY	8,429,215	1,016,200	1,016,200	1,016,200
TOTAL APPROPRIATIONS	\$ 8,429,215	\$ 1,016,200	\$ 1,016,200	\$ 1,016,200
ENDING BALANCE	\$ 3,894,006	\$ 4,061,306	\$ 4,061,085	\$ 4,163,785

No significant change between the 2022 Adopted Budget and the 2023 Adopted Budget

SALES TAX DEBT SERVICE BOND FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	ADOPTED 2023
BEGINNING BALANCE	\$ (116,321)	\$ 86,909	\$ 86,909	\$ -
REVENUES				
OTHER FEES	660,908	-	-	-
INTEREST	223	500	315	-
CONTRIBUTIONS & TRANSFERS	83,000	-	-	-
TOTAL REVENUES	\$ 744,132	\$ 500	\$ 315	\$ -
TOTAL AVAILABLE FUNDS	\$ 627,810	\$ 87,409	\$ 87,224	\$ -
APPROPRIATIONS				
CAPITAL OUTLAY	540,901	-	-	-
CONTRIBUTIONS & TRANSFERS	-	80,000	87,224	-
TOTAL APPROPRIATIONS	\$ 540,901	\$ 80,000	\$ 87,224	\$ -
ENDING BALANCE	\$ 86,909	\$ 7,409	\$ 0	\$ -

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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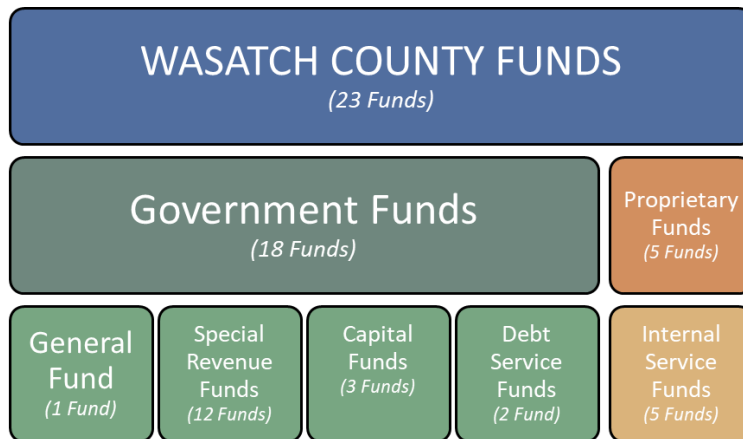
BUDGET DEVELOPMENT PROCESS

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	Formation of the 6 Month Financial Report & Budget Instructions to Departments/Offices	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	Development of a 5 Year Forecast	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	Review of 5 Year Forecast & Clarifying Council Budget Priorities/Requests	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.
Step 4	October	Development of the Tentative Budget for the following year	With direction received by the Council and with the requests provided by the Departments/Offices, the Department of the County Manager and the Clerks/Auditors office develops a tentative budget that is also aligned with the County’s strategic priorities.
Step 5	November	Presentation of the Tentative Budget for Council and Public Input	The Tentative Budget (based upon the feedback received thus far) is presented to the County Council and to the community during an established council meeting. The tentative budget is made available to the public for viewing and time is provided for the council and the community to provide more detailed input and recommended changes prior to the Budget’s adoption.
Step 6	December	Formal Adoption of the Budget document	After adjusting the Tentative Budget based upon the feedback received thus far by Council and the Public; a Public Hearing is held to review and adopt the County’s Proposed Adopted Budget.
Step 7	December	Entering budget information into the financial system	Once adopted, the budget goes into effective January 1 st of the following year and the Clerks/Auditor’s office ensures that the budget is updated in the County’s and the State’s financial system.
Step 8	As Needed	Budget Amendments	Whenever needed, the Council may authorize various adjustments to the county budget to meet the existing needs of the community or to make sure that all appropriations are accounted for.

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. 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 purpose other than debt service or capital projects. There are 12 Special Revenue funds appropriated through the adoption of the 2023 Adopted Budget:
 - *Health Services Fund*
 - *Library Fund*
 - *M.I.D.A. Fund*
 - *A.R.P.A. 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 2023 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 2023 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 through the 2023 Adopted Budget:
 - *County Bond Fund*

PROPRIETARY FUNDS

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

- **Internal Services 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

Fund	Subject to Appropriation	Fund Type	Functional Oversight Unit
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

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

ACCOUNTING & AUDITING PRACTICES:

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

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

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

BASIS OF BUDGETING

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

BALANCED OPERATING BUDGET

The county will annually adopt a balanced budget for each fund where the operating revenues are equal to (or exceed) operating expenditures. 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

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 1st).

DEBT MANAGEMENT

At the start of the 2023 year, the County’s total outstanding long-term debt was \$8.5 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 1st and July 1st 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	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 150,000	\$ 166,800	\$ 465,000	\$ 170,400	\$ 26,964	\$ 3,125	\$ 641,964	\$ 340,325
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
TOTAL	\$ 4,245,000	\$ 1,816,300	\$ 4,260,000	\$ 800,400	\$ 69,960	\$ 5,266	\$ 8,574,960	\$ 2,621,966

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

2022 Estimated Market Valuation: \$12,335,217,216

Debt Limit

Debt Limit (2% of Est. Market Valuation) \$246,704,344

Less Outstanding General Obligation Bonds \$8,574,960

Legal Debt Margin \$238,129,384

Total Net Debt Application to the Limit as a Percentage of the Debt Limit: 3.48%

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

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 2023 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.

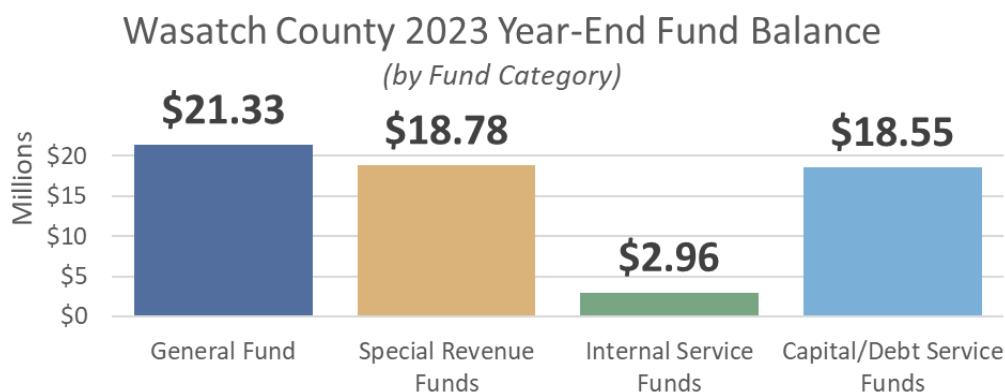
FINANCIAL REPORTING AND MONITORING:

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 2023 with a total Fund Balance of \$61.6 M. The following graph provides a total amount of fund balance expected at the end of 2023 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.

To protect the County against potential emergencies, Wasatch County will strive to maintain a 55% minimum fund balance/reserve for the General Fund. This means that since the General Fund revenue forecast in 2023 is \$34,6 M., the Wasatch County's General Fund fund balance should remain higher than \$19.04 M, but no more than \$22.5 M. 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

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

OPERATING BUDGET POLICY

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

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

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

REVENUE POLICIES

Wasatch County collects revenue through a wide variety of resources that can be classified with the following 5 categories:

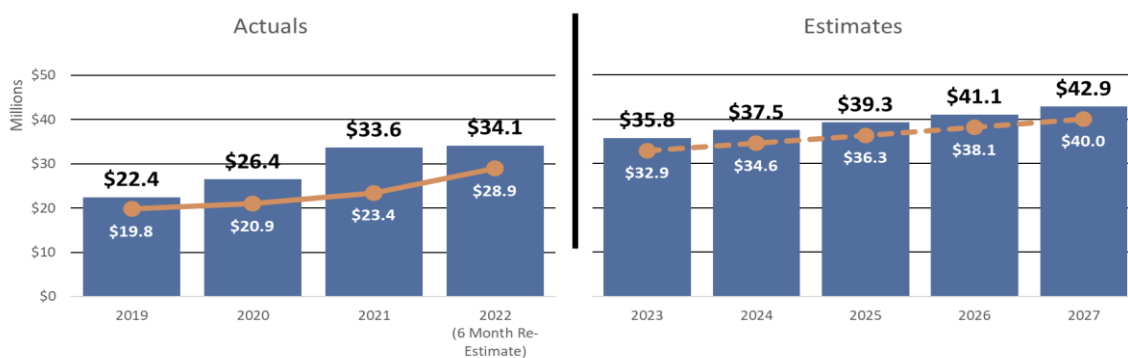
- Property Taxes
- Sales Taxes
- Development Fees
- Public Safety Programs
- Other Resources

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 are 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 reflect 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 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 utilized during the development of the 2023 Budget and prior to the making of budgetary decisions or allocation of budgetary funding. The projections were conservative and the 2023 Adopted Budget remains below these projected amount.



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.