

2025

**TENTATIVE
BUDGET**

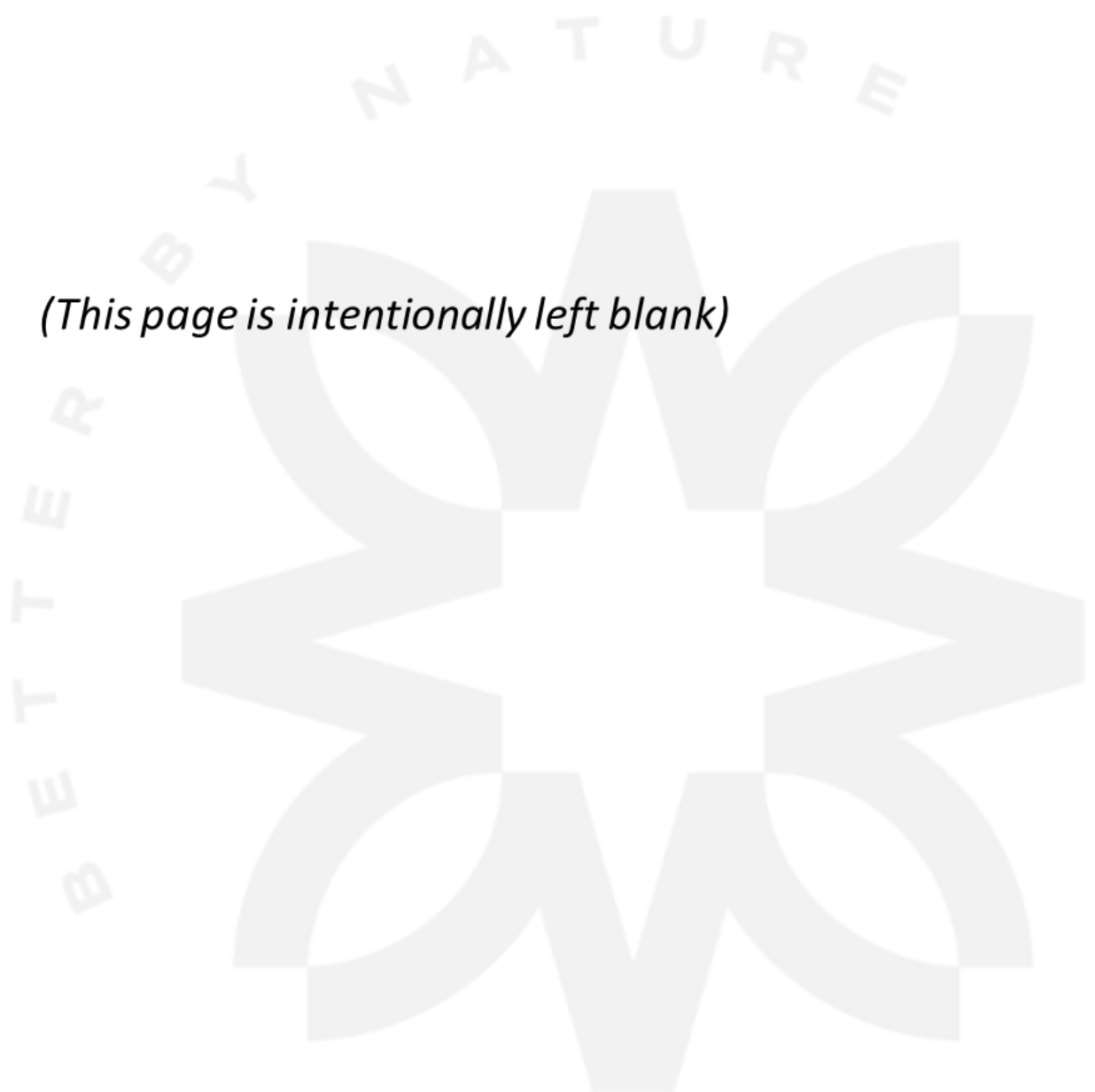


WASATCH
— C O U N T Y —

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WASATCH COUNTY, State of Utah

2025 TENTATIVE BUDGET

(Jan. 1, 2025 – Dec. 31, 2025)

Prepared by:

Joey Granger, County Auditor/Clerk

Dustin Grabau, County Manager

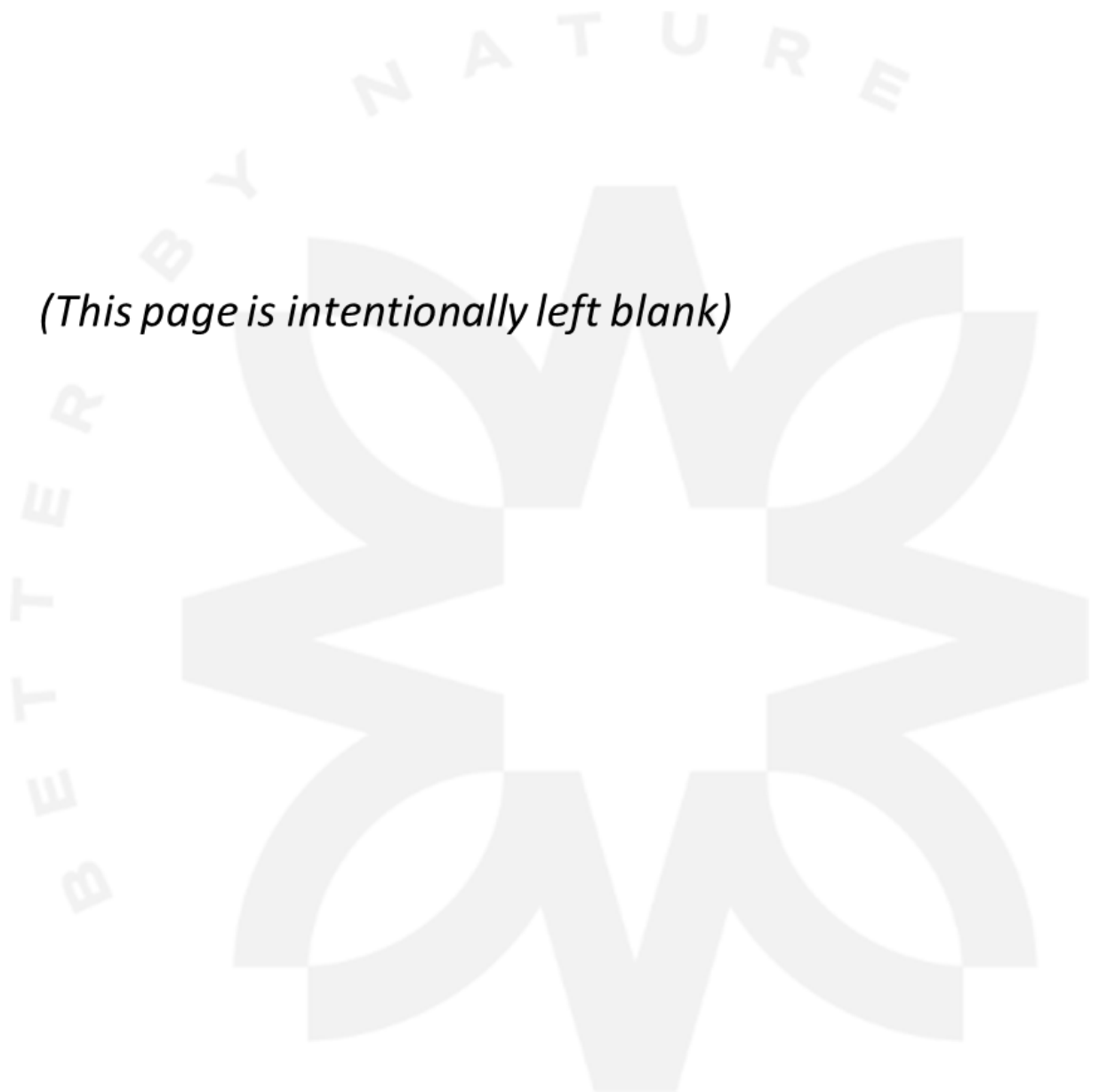
Heber Lefgren, Assistant County Manager

Randy Bates, Finance Director

Tiarra Cooper, Executive Assistant



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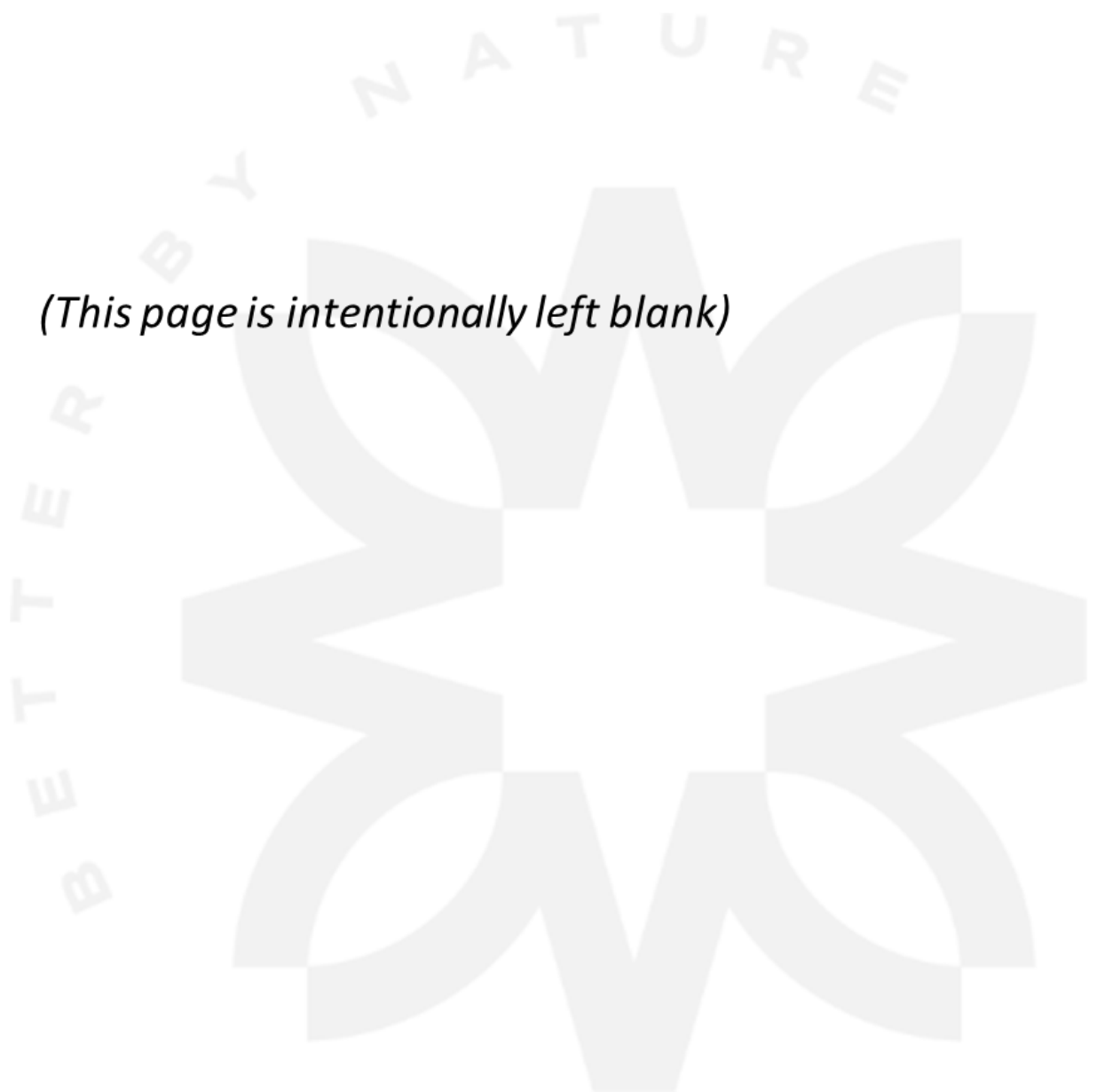
BUDGET MESSAGE & SUMMARY



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COUNTY MANAGER'S MESSAGE

Wednesday, November 6, 2024

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

I am pleased to present to you the Wasatch County tentative budget for 2025. This document represents a significant effort of coordination and planning across all county departments. The team that worked on this was tasked with meeting all our service demands with existing resources. In this time of rapid growth, that task includes significant challenges.

The 2025 Tentative Budget includes changes to investments in the sustainability of county resources, specifically fleet management. Additionally, the pressures on costs in the General Fund are being covered, in part, by additional transfers from other funds with applicable cost sharing. This ensures that we have presented to you a balanced budget by leveraging all available sources. And, in response to inflationary pressures Wasatch County Administration recommends implementing a 2.5% cost of living adjustment for all employees and elected officials.

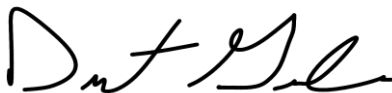
Also included in this year's budget are the following additions:

- \$845 thousand towards various public safety improvements (to include the addition of 3 public safety employees) and \$650 thousand to ensure that public safety vehicles can be replaced when the vehicles reach 85 thousand miles (regardless of the age of the vehicle)
- \$900 thousand to begin the process of replacing an aging snowplow fleet
- \$9.1 million in various street repair/expansion projects
- \$100 thousand for new budget transparency software and consulting services to improve use of existing financial software.
- \$60 thousand towards improved employee emergency preparedness

This document contains detailed information about all \$118.8 million appropriated across all 25 funds in 2025. Please reach out to myself or other staff members if you have specific questions about any items.

I expect to incorporate changes to this tentative budget as we work with you over the coming weeks to refine the funding priorities.

Respectfully,

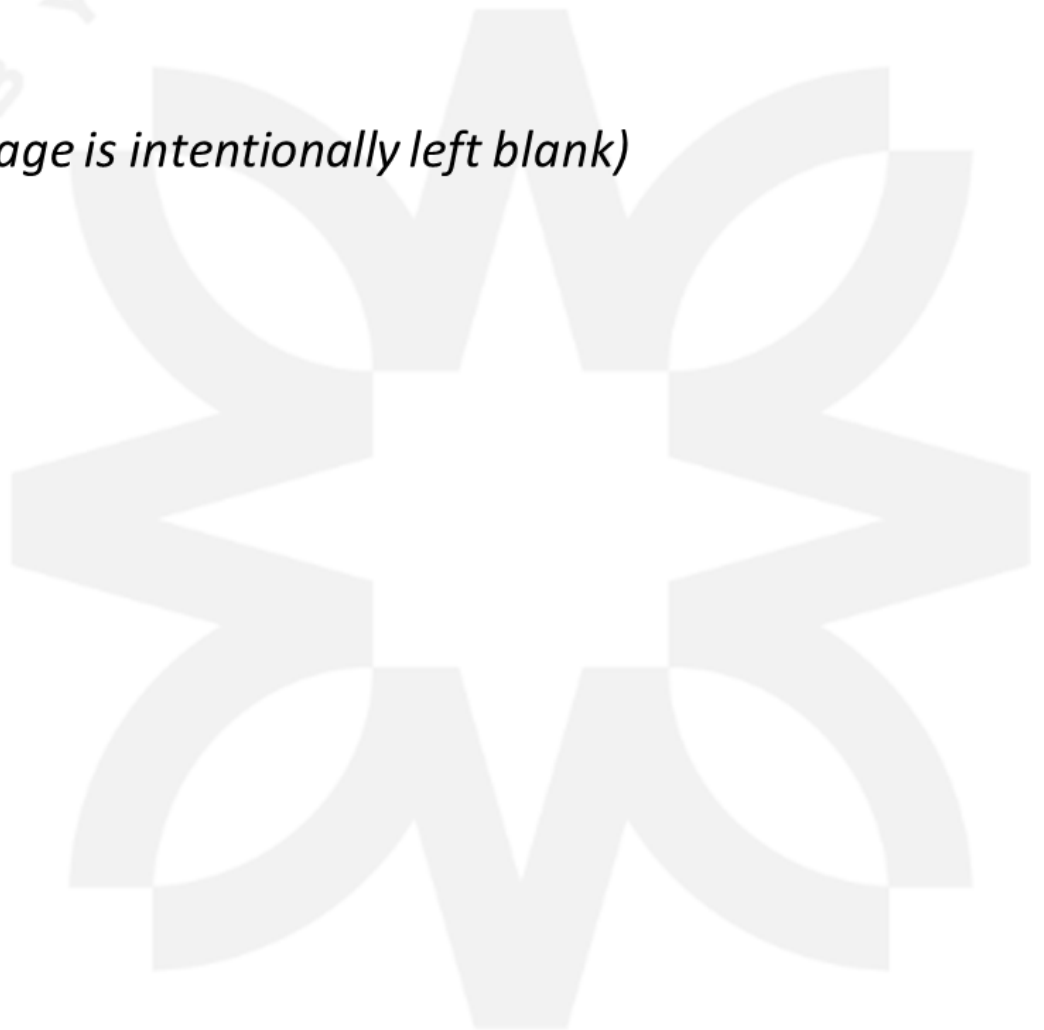


Dustin Grabau
Wasatch County Manager



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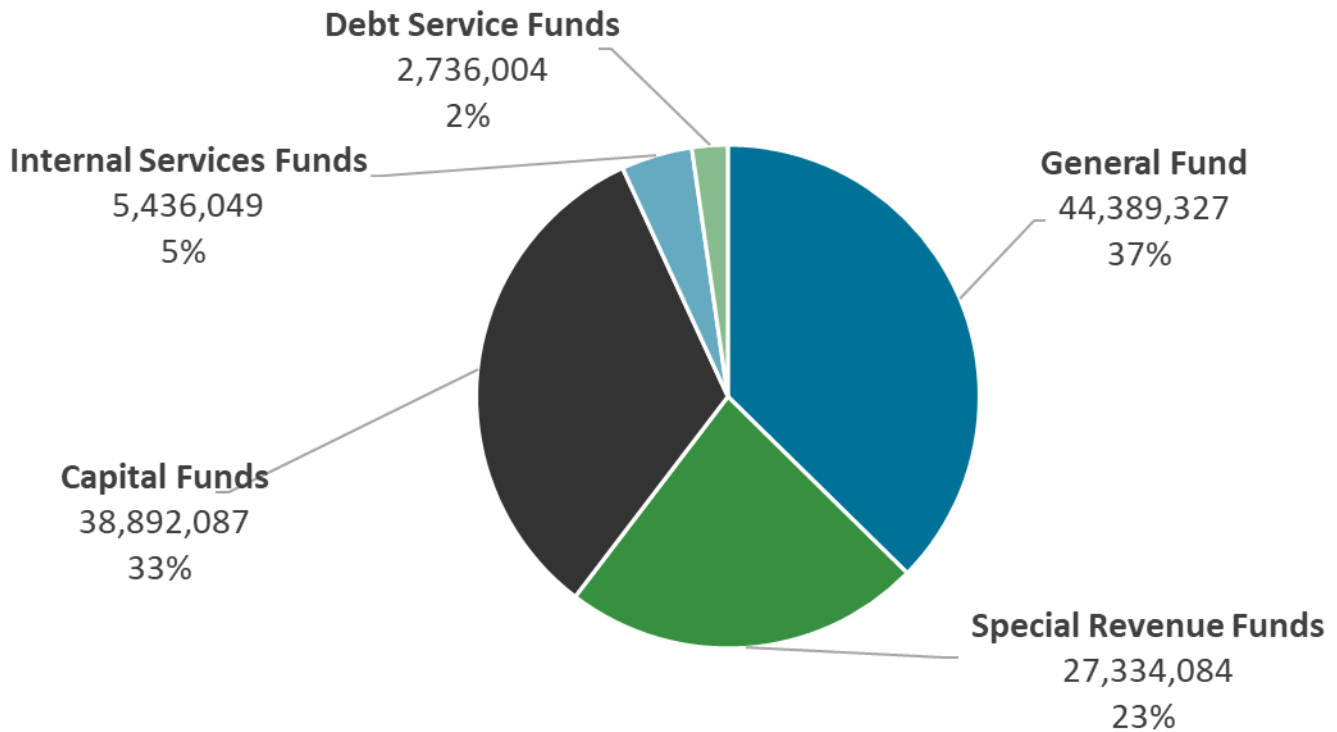
B E T T E R B Y N A T U R E



2025 COMPREHENSIVE TENTATIVE BUDGET

The Wasatch County Comprehensive Tentative Budget for 2025 is the combination of all 25 County Funds organized within 5 major fund categories: General, Special Revenue, Capital, Internal Service, and Debt Service. As shown in the following graph, the total 2025 expenditure budget for 2025 Comprehensive Tentative Budget is \$118.8 M. The individual funds within the comprehensive Budget serve specific purposes and are outlined in greater detail through this document.

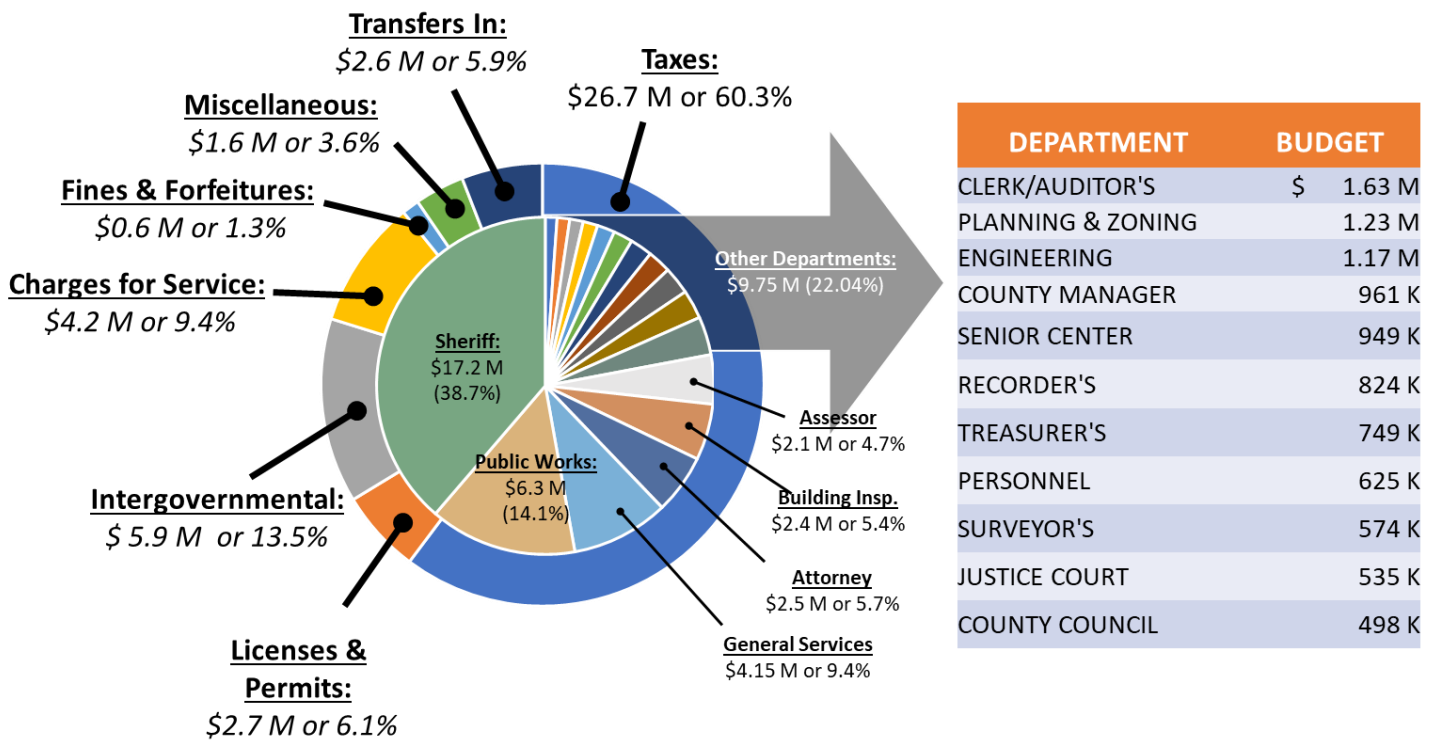
2025 Tentative All-Funds Expenditure Budget: \$118,787,551



2025 GENERAL FUND BUDGET SUMMARY

The General Fund is the largest operating fund for the County and is used to support the primary services provided by the County (such as public safety, public works, development, and tax assessment services). As required by law, the General Fund in the Tentative 2025 Budget is balanced (where the forecasted revenues to be received are equal to the appropriated expenditures) with a budget of \$44,389,327. The revenue received within the General Fund originates from property and sales taxes, development fees, public safety programs, and other resources. As shown in the following graph, the General Fund revenues to be received in 2025 are distributed among 17 county departments, each of whom provide essential county services to its residents.

2025 General Fund Tentative Budget: \$44.39 M



GENERAL FUND REVENUES

One of the first steps in building the 2025 Tentative Budget for the General Fund was to forecast estimated revenues for 2025. The total amount of General Fund revenue included in the 2025 Tentative Budget is \$44.39 M, which represents an increase of \$6.47 M in comparison to the 2024 Adopted Budget. The following table provides a high-level summary of the projected changes in General Fund revenue:

PROJECTED CHANGES IN GENERAL FUND REVENUES	
General Fund Interest Earnings	\$ 1.28 M
Property Tax Revenue (associated with new growth only)	\$ 1.00 M
MIDA Fund Reimbursement (for prior year's General Fund investments)	\$ 897 K
Transfer from Transportation Fund (for public safety programs)	\$ 630 K
State/Federal Program Funding (Mental Health, CJC, DOC, and indigent support services)	\$ 750 K
Various Building Permits & Fees	\$650 K
Sales Tax	\$ 410 K
Transfer from Restaurant Fund (Using short-term leasing sales tax revenue to offset S&R costs)	\$330 K
Transfers from various funds (offset associated personnel costs)	\$240 K
Other Sources	\$ 523 K
TOTAL PROJECTED CHANGE IN G.F. REVENUES	\$ 6.47 M

The anticipated increase in General Fund revenue continues the county's prior practice of forecasting revenue conservatively. For instance, although the 2025 Tentative Budget includes increasing the budget for interest earning revenue by \$1.28 M, the total amount of interest earnings budgeted in 2025 will still be \$900 K less than what is projected in 2024 and \$100 K less than what was actually collected in 2023.

Likewise, the \$1 M increase in property tax represents a conservative increase compared to its growth in prior years. For comparison, the average annual increase in property tax revenue since 2020 exceeds \$1.1 M. As a reminder, the 2025 Tentative Budget does not include any increase in property taxes through the use of Truth-in-Taxation, which means the anticipated increase is associated only with new growth.

GENERAL FUND EXPENDITURES

As previously mentioned, the General Fund is the largest operating fund for the County and is used to support a variety of services benefiting the residents of Wasatch County. This includes but is not limited to: public safety; road and infrastructure repair/maintenance; zoning and development services, and health/human services. As Wasatch County grows, the demand and cost associated with the County providing these services expands and increases. As shown within the General Fund's Fund Schedule (see page 17), the 2025 Tentative Budget represents a \$6.47 M increase in expenditures. This increase can be divided into two categories: the cost to maintain current level of services and the cost to improve/increase service delivery.

Cost to Maintain Service Delivery. Approximately \$3.6 M of the growth in budgeted expenditures are associated with the cost to maintaining current level of services in a growing community. For example, the 2025 Tentative Budget includes \$2.6 M in additional personnel costs to fund: a 5% increase in employee wages (2.5% for COLA and 2.5% for Step increase); the full year’s costs associated with the positions added in the 2024 Adopted Budget; the full year’s cost associated with the new positions authorized after the 2025 Budget was adopted; and the unplanned and underbudgeted personnel costs associated with the Sheriff’s Office 2024 Budget. The following table provides a summary of those costs needed to maintain current level of services:

2024 ADOPTED BUDGET	\$ 37.9 M
Base Change in Personnel (2.5% COLA & 2.5% Step Increase)	\$ 2.6 M
Increase in IT & Vehicle Replacement/Repair Costs (to ensure public safety vehicles can be replaced when they reach 85 K miles)	\$ 729 K
Removal of One-Time Funding (or unneeded funding)	(\$ 865 K)
Various Departmental-Requested Adjustments to the Base Budget)	\$ 1.1 M
2025 BASE BUDGET	\$ 41.5 M

Cost to Improve/Increase Service Delivery. Approximately \$2.86 M of the expenditure growth within the 2025 General Fund Tentative Budget is associated with various new initiatives & project aimed to improve or increase service delivery within Wasatch County. The following table provides a summary of those initiatives and their associated costs:

2024 BASE BUDGET	\$ 41.5 M
Recurring funds to Replace 3 snow plows annually	\$ 900 K
Lease Revenue Bond Payment (Court House Expansion)	\$ 897 K
Public Safety Initiatives (see budget page for details)	\$ 550 K
Facility and Service improvements to the CJC Facility (Funded through CJC Grant funds)	\$ 134 K
Fabric Parcel Map Project (Year 1 of 2)	\$ 100 K
Wage Adjustments (to correct low max range for applicable positions)	\$ 75 K
New Budget software and best-practice consulting services (to improve current use of Casselle)	\$ 100 K
Upgrading First Aid and AED Resources	\$ 60 K
Tuition Reimbursement, Lean Training, First-aid training, and the addition of feminine hygiene projects within all county public restrooms	\$ 54 K
2025 TENTATIVE BUDGET	\$ 44.4 M

CHANGE IN THE GENERAL FUND’S BUDGET BY COUNCIL PRIORITIES

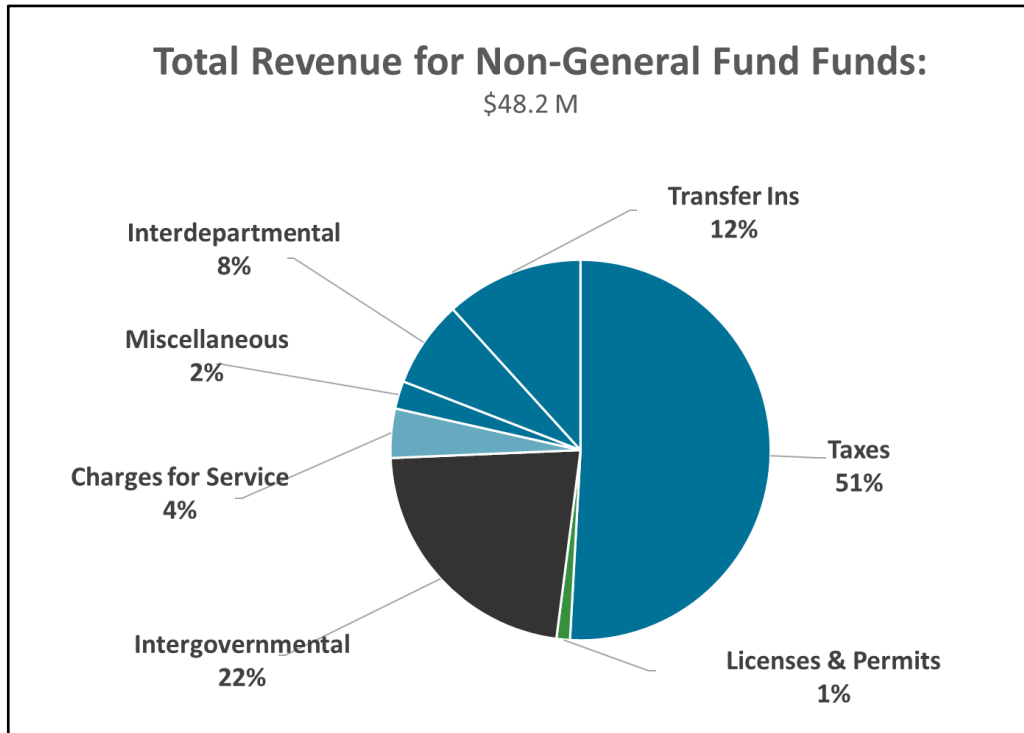
As part of the budget development process strategic budget priorities were established by the County Council as a guide in the development of the 2025 Tentative Budget. The following table provides a summary of all major changes to the General Fund as they are aligned to the County’s 5 strategic priorities:

Major 2025 General Fund Budget Changes (by County Priorities):

<p>01</p> <p>Remain financially sound & prepared</p>	<ul style="list-style-type: none"> • Maintain GF Fund reserves (fund balance) of 50% or more of total GF revenues • Eliminate need to increase Property Taxes through Truth-in-Taxation by strategically paying for various services with transferred funds from other accounts. • Increase contributions to Vehicle Replacement Fund to ensure all vehicles are replaced at 85 K miles or 10 years of age. • Fund the future replacement of our aging snow-plow fleet • Review all expenditures are eliminate funding for one-time or completed projects • Fund the future retrofitting of newly replaced public safety vehicles
<p>02</p> <p>Be a high-performing County with a highly trained workforce.</p>	<ul style="list-style-type: none"> • Provide a 2.5% across-the-board COLA and 2.5% wage step increase • Continue funding monthly leadership and lunch-and-learn events • Conduct minor in-house wage study to ensure maximum wage limit remains competitive and fund recommended changes. • Provide reimbursement of tuition expenses for employee seeking to further their education • Upgrade all first-aid and AED stations at all county facilities and provide incentive for staff to seek basic first aid certification.
<p>03</p> <p>Prepare for future anticipated growth</p>	<ul style="list-style-type: none"> • Expand Wasatch County Court House • Fund and build a new Administration Building • Improve/expand use of CJC facility
<p>04</p> <p>Improve service levels to enhance quality of life</p>	<ul style="list-style-type: none"> • Addition of 2 Uniformed positions in investigations and 1 civilian position in corrections. • Creation of a Public Safety motor squad • Fund Year 1 of 2 of the “Fabric Parcel Project” to improve community mapping services • Upgrade all first-aid and AED stations throughout all county facilities and provide incentive for staff to seek basic first aid certification. Equip public restrooms with feminine hygiene projects. • Fund new budget transparency software to be implemented in preparation for the 2026 Budget
<p>05</p> <p>Maintain rural character and preserve open space</p>	<ul style="list-style-type: none"> • Increased public outreach and education on topics relating to open space and the resources available to those who want to preserve • Update the County’s Master Plan

2025 BUDGET SUMMARY FOR ALL OTHER FUNDS

While the County's General Fund supports most of the services provided by the County; there are 24 other funds that help augment those services. It is expected that in 2025, these funds will generate approximately \$48.2 M in anticipated revenue as outlined in the following graph. In accordance with County practices, the anticipated revenue amounts were conservatively estimated based upon historical trends.



Unlike the General Fund, these funds are either restricted by law in how they can be utilized or were originally designated by Council for a specific purpose. For more details regarding these funds, please turn to page 11 to see a budget summary of all funds or pages 37 - 63 for a detailed report for each fund.

Regarding the change in personnel count, the 2025 Tentative Budget for non-General Fund funds includes:

- The removal of 2 trail maintenance positions previously budgeted in the TAP Fund, but remained unfilled
- The addition of 1 position within the IT department to support a new agreement with the Wasatch County Fire District for general IT services.

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

Major 2025 Budget Changes for Non-General Fund Funds

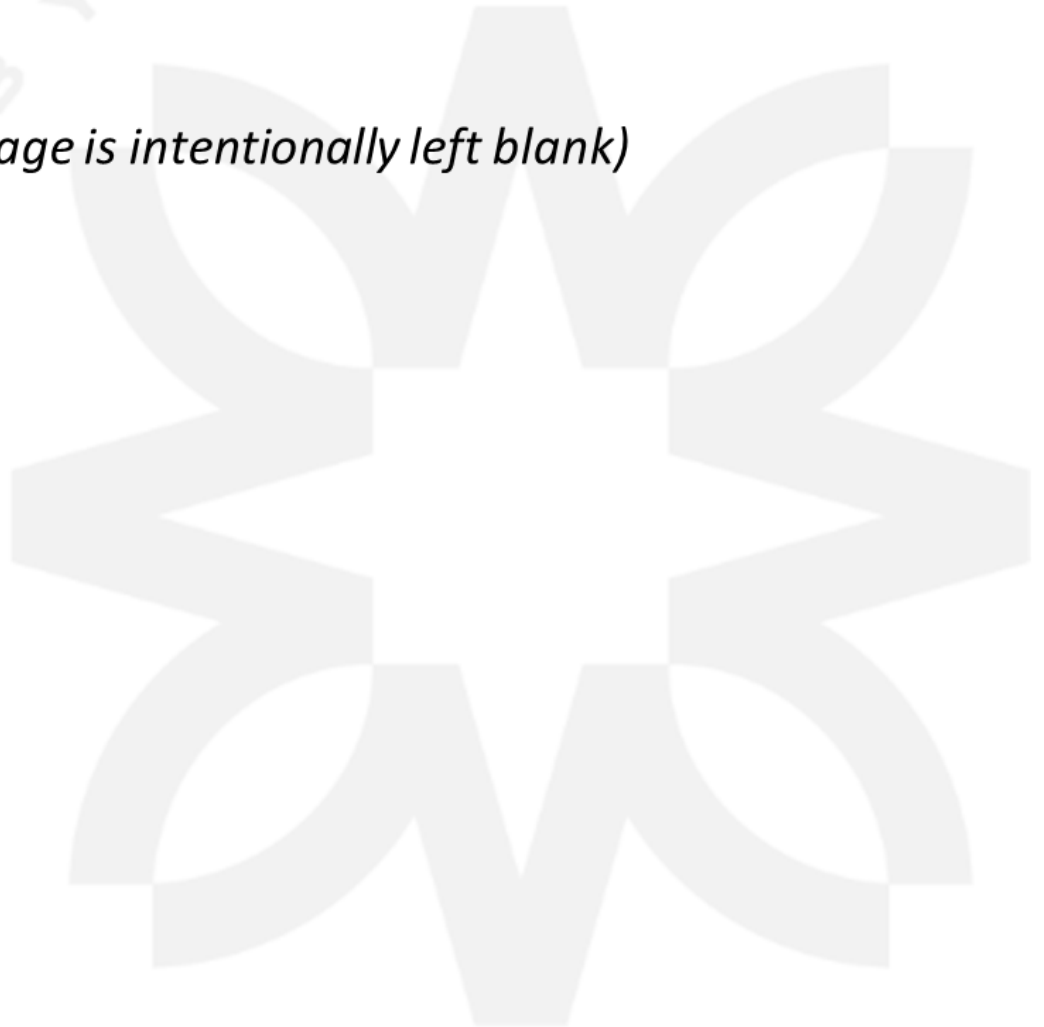
(by County Priorities):

<p>01</p> <p>Remain financially sound & prepared</p>	<ul style="list-style-type: none"> • MIDA Funds become fully self-sustaining and begins to support General Fund • Increased contribution to the Library Maintenance Fund • Maintain a total Non-General Fund Fund Reserves (fund balance for 24 Funds) of 64% of total revenues • Provides additional funding into Library Maintenance fund for future anticipated facility expenses • Diversify use of all funds to eliminate need for Truth-in-Taxation. • Reduce expenditures in the Transient Room Tax Fund to build fund balance for future projects. • Increase funding of fleet replacement fund to ensure the replacement of all vehicles are fully funded at 85 K miles.
<p>02</p> <p>Be a high-performing County with a highly trained workforce.</p>	<ul style="list-style-type: none"> • Provide a 2.5% across-the-board COLA and 2.5% wage step increase
<p>03</p> <p>Prepare for future anticipated growth</p>	<ul style="list-style-type: none"> • Fund new road construction projects • Finish the Timberlake fire access road project. • Fund Public Safety and Park and Rec Impact Fee Studies • Continue planning and construction of court expansion and new Administration Building • Replace old county-owned IT fiber cabling system & approximately 100 old security cameras • Provide Paratransit Services to applicable County residents and fund other transportation as determined in 2025 by Council • Fund initial design work associated with the future expansion of the Search and Rescue building • Replace up to 20 county-owned vehicles
<p>04</p> <p>Improve service levels to enhance quality of life</p>	<ul style="list-style-type: none"> • Adds 1 Position in the IT Services Fund to support new service agreement with Wasatch County Fire District • Utilize a portion of the Transportation Fund to fund the General Fund public safety initiatives. • Purchase/replace body cameras • Fund Year 1 of 2 of the “Fabric Parcel Project” to improve community mapping services
<p>05</p> <p>Maintain rural character and preserve open space</p>	<ul style="list-style-type: none"> • Provides \$370 K in funding for Wasatch county sponsored TAP projects (as determined by TAP Board and County Council) • Work with the Open Land Board to review future open space projects



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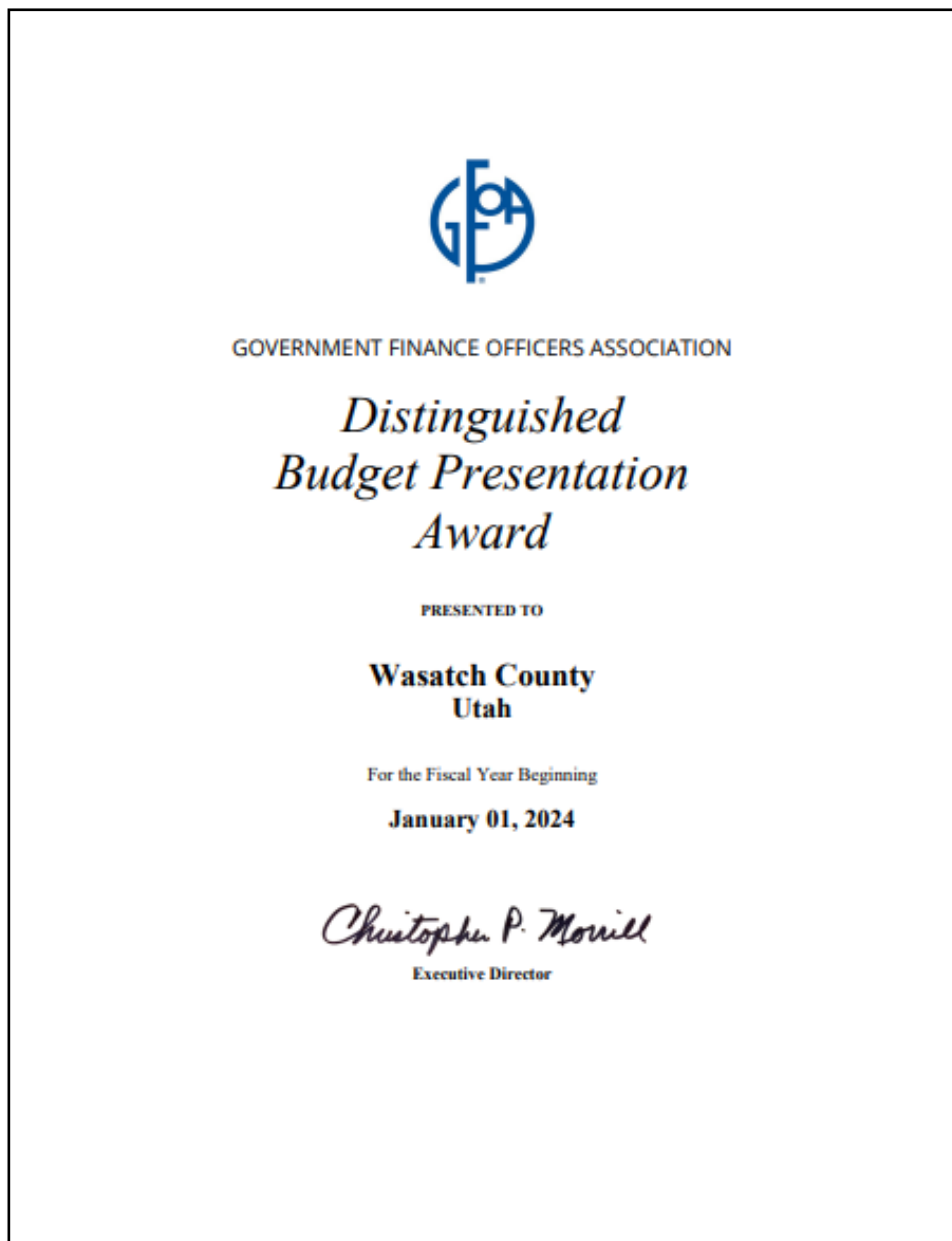


2024 GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Wasatch County, Utah for its annual budget for the fiscal year beginning January 1, 2024.

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

The award is valid for a period of one year. **We believe the 2025 Tentative Budget conforms to program requirements, and we are submitting it to the GFOA to determine its eligibility for another year.**





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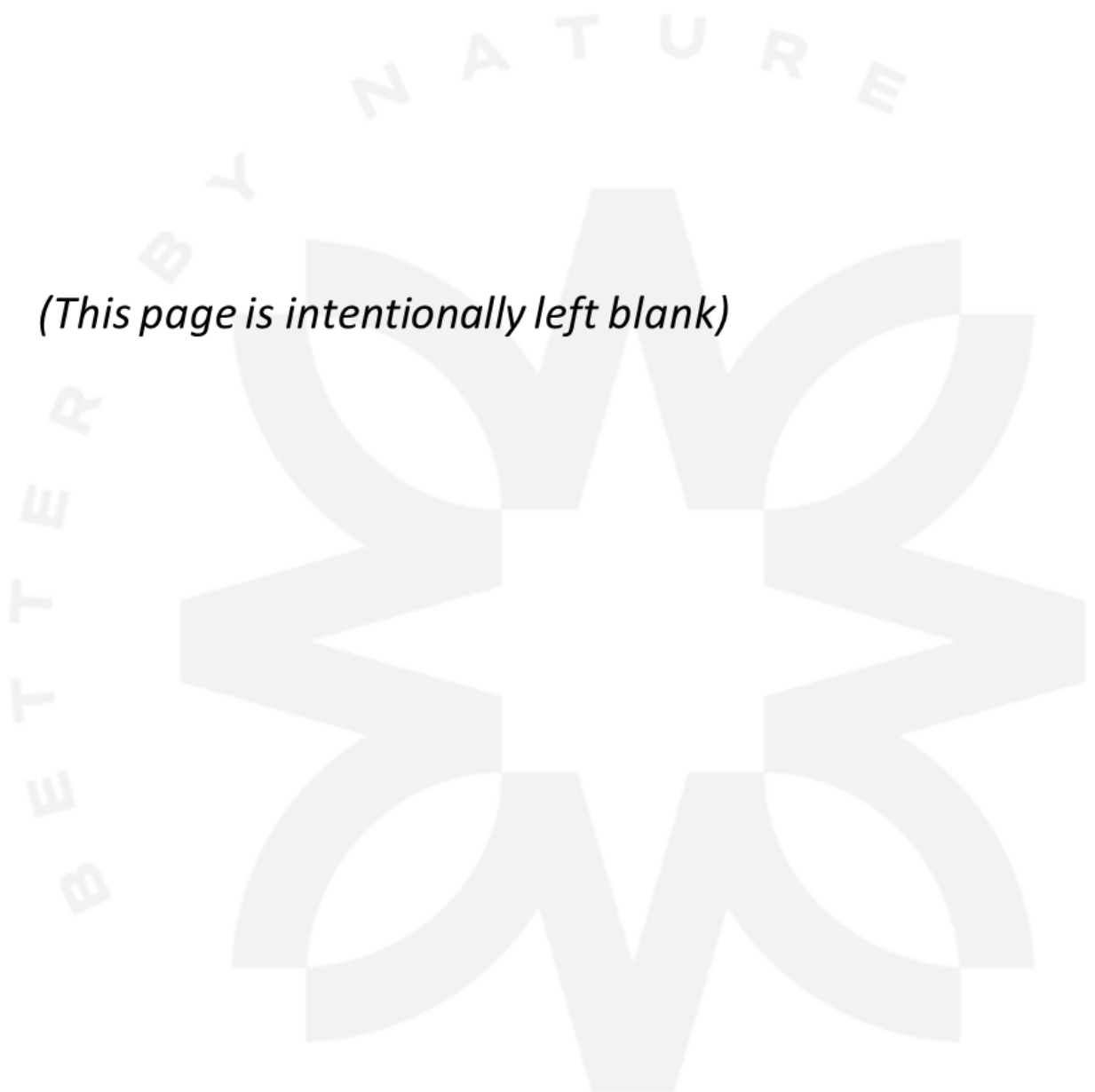


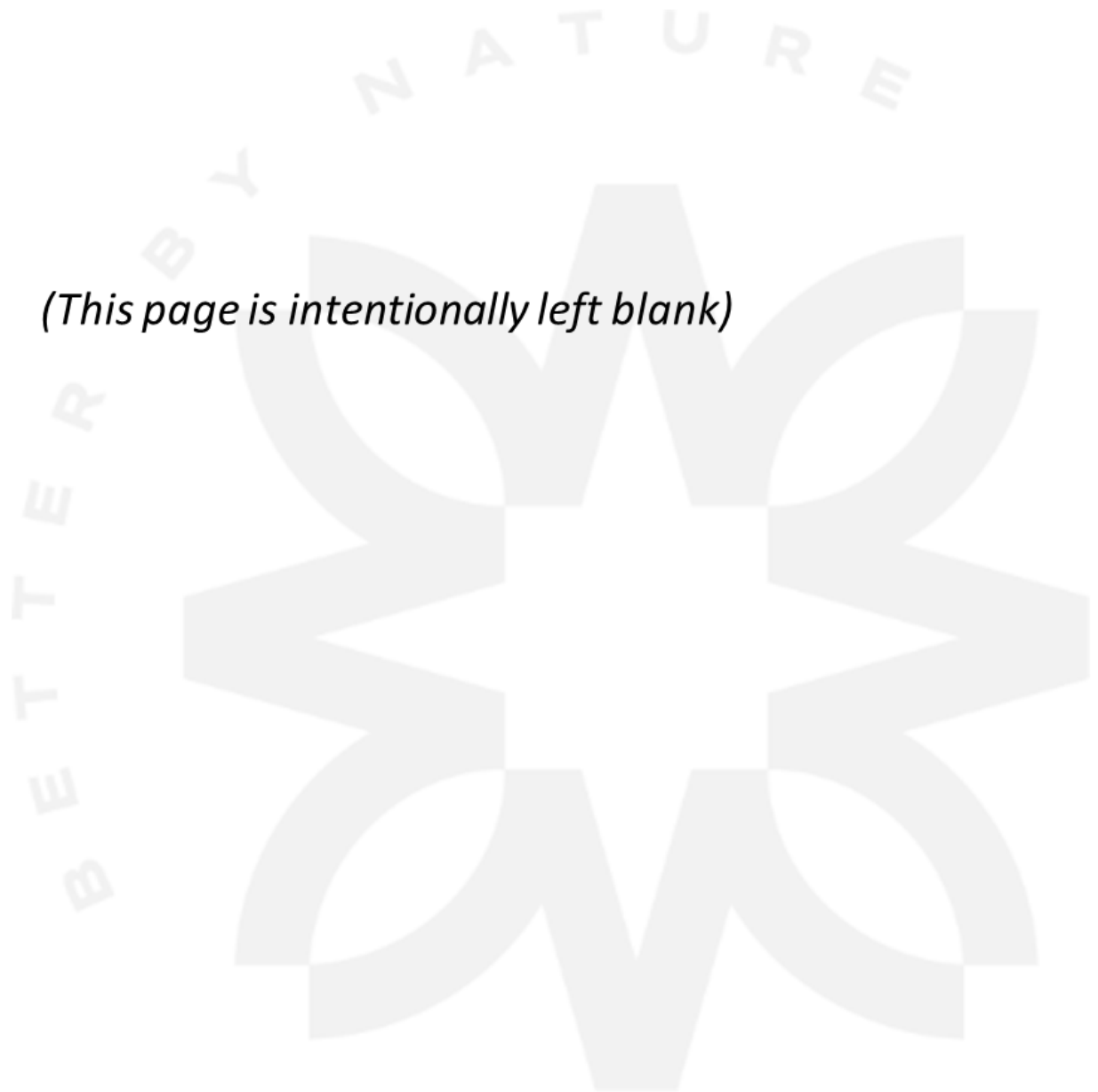
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ABOUT WASATCH COUNTY

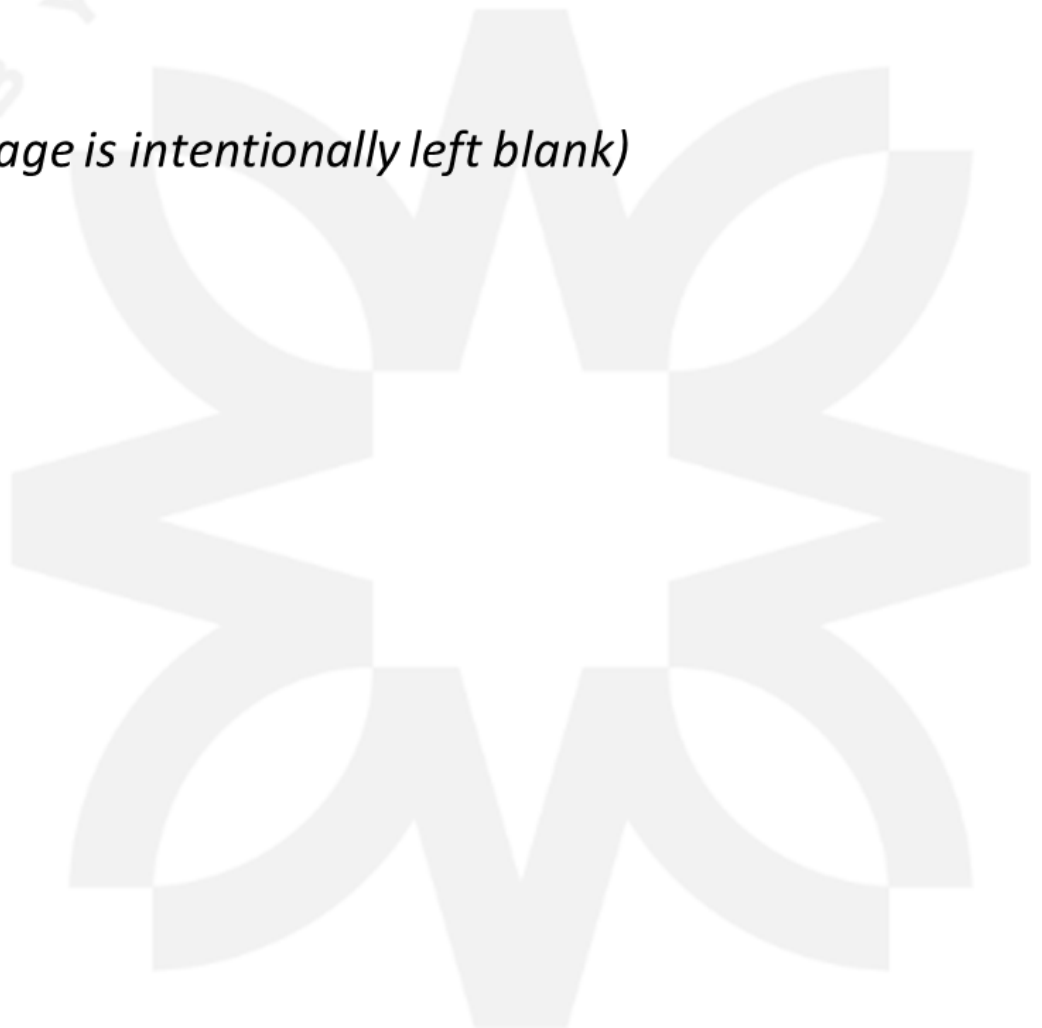


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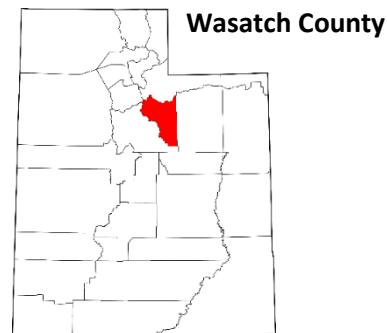
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HISTORY OF WASATCH COUNTY

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

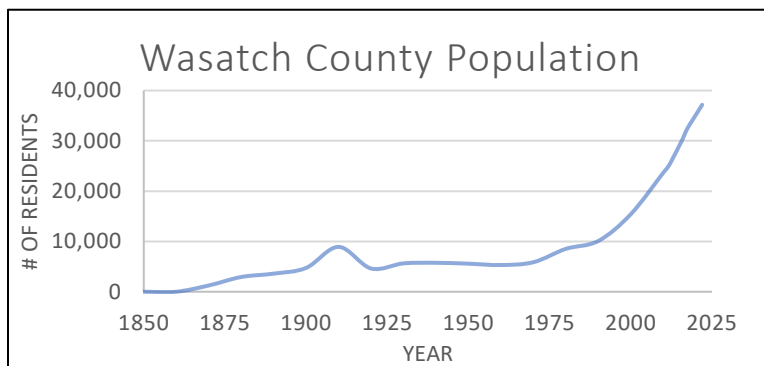


In the early 1850s, the Wasatch area was used by sheep and cattle herders who would bring their livestock up from the Provo area in the summer to allow their animals to graze. However, in 1859, Utah pioneer parties, consisting primarily of LDS converts from Great Britain, came to permanently settle and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

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

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

While the growth of the region was slow and steady throughout the 1900s, things changed in the early 2000s as individuals recognized the area to be a desirable destination to live, work, and play. This was showcased during the 2002 Utah Winter Olympics as Wasatch County hosted the cross country and Biathlon races. In the past 22 years, Wasatch County has grown over 142% and is now home to over 37,000 residents. In 2018, Wasatch County was



designated by the US. Census Bureau as the third-fastest growing county in the United States.

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

COMMUNITY STATISTICAL REPORT

37,235

Total Population

1,177

Land Area (in Sq. miles)

12,380

Total Households

\$94,044

Median Household Income

2.7%

Unemployment Rate

12,380

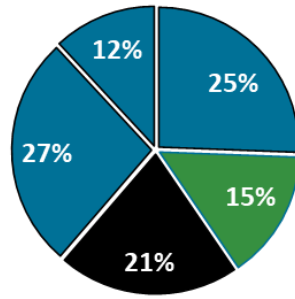
Total Housing Units

\$956,846

Median Housing Value
(residential homes only)

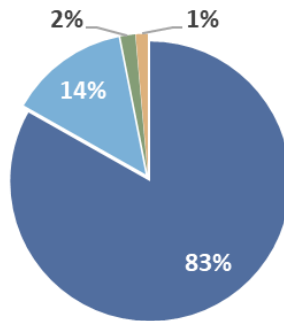
62.54%

Primary Residency Rate



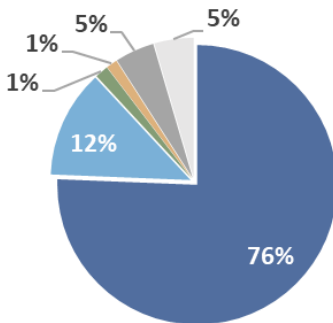
- Under 18
- 18 - 24
- 25 - 39
- 40 - 64
- 65 & Older

POPULATION BY AGE



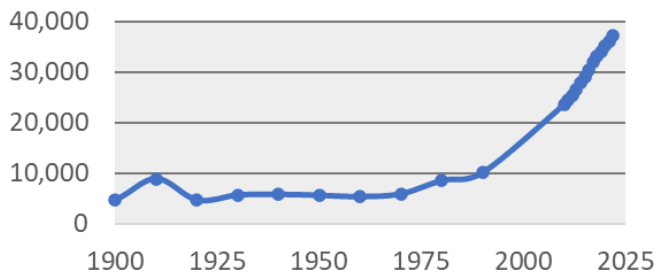
- White (alone)
- Hispanic/Latino
- Multiple
- Other

POPULATION BY RACE

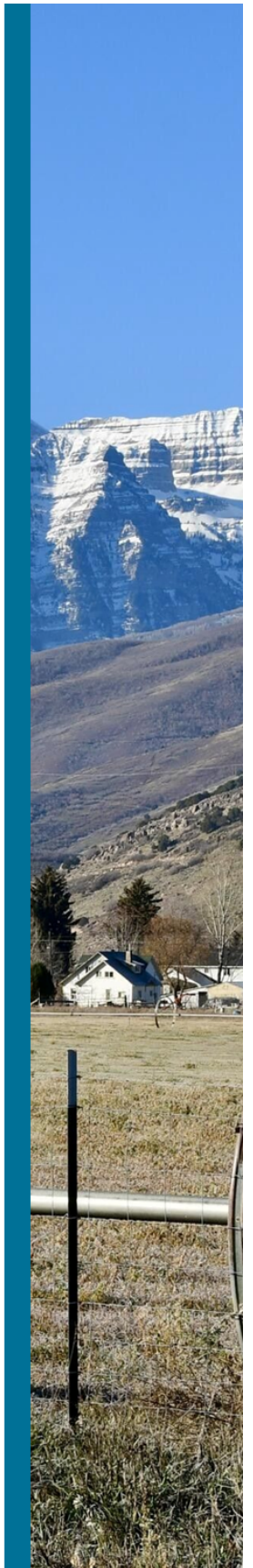


- Less than High School/GED
- High School Graduate/GED
- Some College
- Associate Degree
- Bachelor's Degree
- Masters, Doctorate, and/or Professional degree

EDUCATION (Persons age 25 yrs. +)



POPULATION BY YEAR



WASATCH COUNTY VISION, PURPOSE, & VALUE

In July of 2024, the County Council met during a work-session meeting to review and discuss the County's long-term vision, purpose, and value statements to determine if the general direction provided by prior elected officials remains the same. Slight modifications were made to clarify direction and incorporated into the following statements:

COUNTY VISION STATEMENT

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.

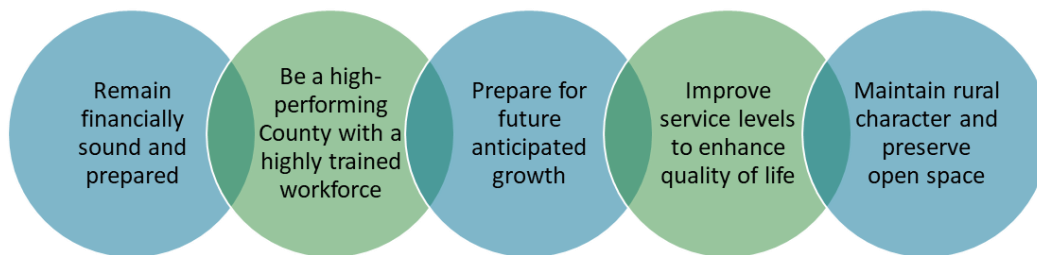
Through thoughtful planning and zoning, that manages the impacts of growth, The County strives to balance the preservation of the area's highly valued rural and agricultural character with the promotion of clean and sustainable economic, residential, recreational, and tourism development opportunities.

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:

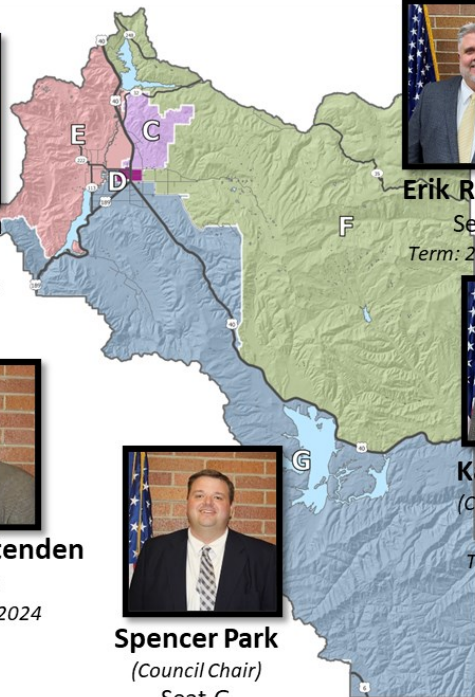


As part of the budget development process (see page 69), the County Council met on September 18, 2024 to review these strategic priorities and chose to keep them unchanged. These strategic priorities were utilized during the development of the 2025 Tentative Budget and will continue to be used by staff when making operational decisions within the County.

ELECTED OFFICIALS

The following provides a summary of all elected officials when the 2025 Tentative Budget was presented.

COUNTY COUNCIL



Mark Nelson
Seat E
Term: 2021-2024

Erik Rowland
Seat C
Term: 2023-2026

Kendall Crittenden
Seat D
Term: 2021-2024

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

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

At-Large Council Seats

Luke Searle
Seat A
Term: 2023-2026

Steve Farrell
Seat B
Term: 2021-2024

ADDITIONAL ELECTED OFFICIALS

Todd Griffin
County Assessor
Term: 2021-2024

Scott Sweat
County Attorney
Term: 2023-2026

Joey Granger
County Clerk-Auditor
Term: 2023-2026

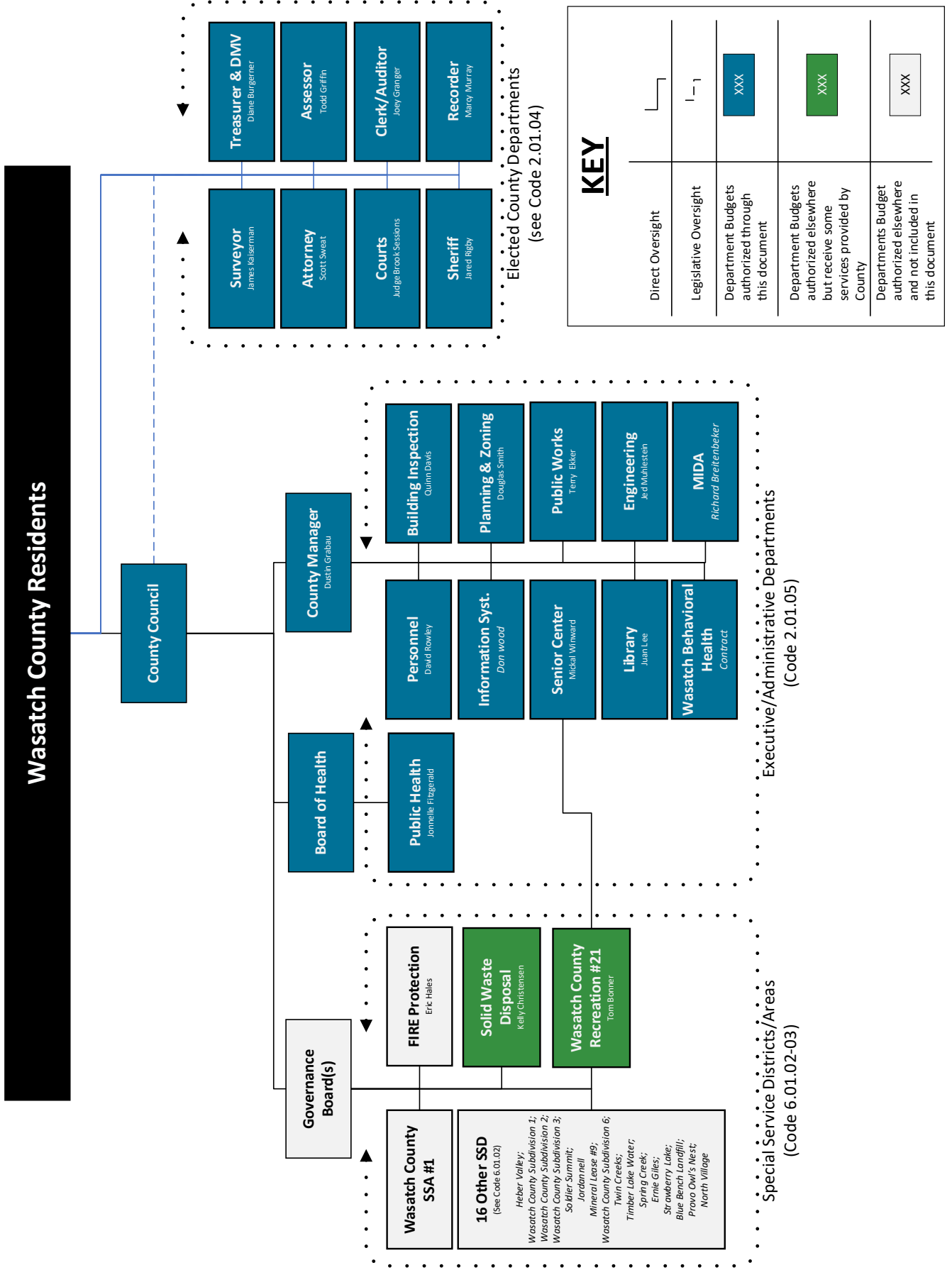
Diane Burgerger
County Treasurer
Term: 2021-2024

Marcy Murray
County Recorder
Term: 2021-2024

Jared Rigby
County Sheriff
Term: 2023-2026

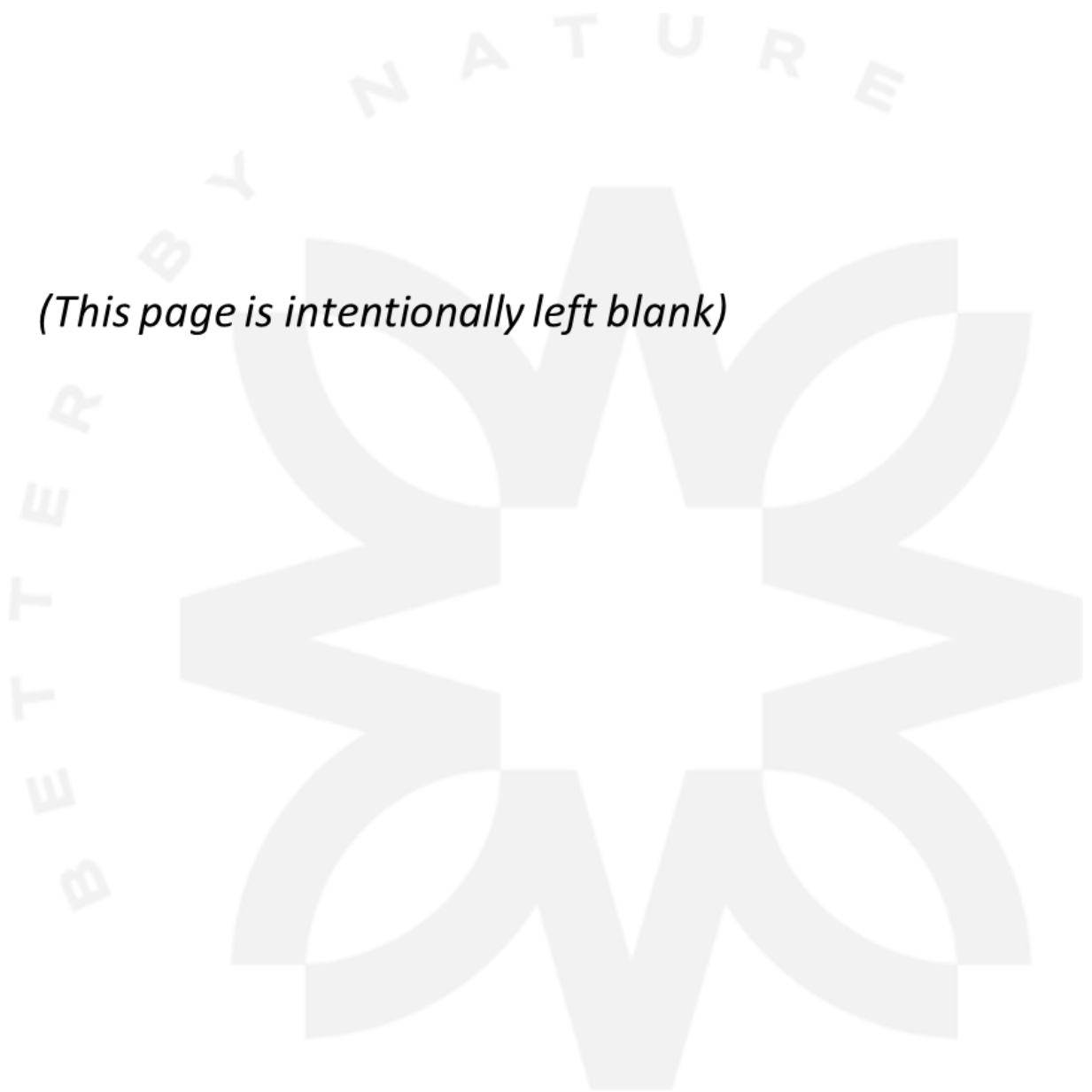
James Kaiserman
County Surveyor
Term: 2021-2024

WASATCH COUNTY ORGANIZATIONAL OVERVIEW





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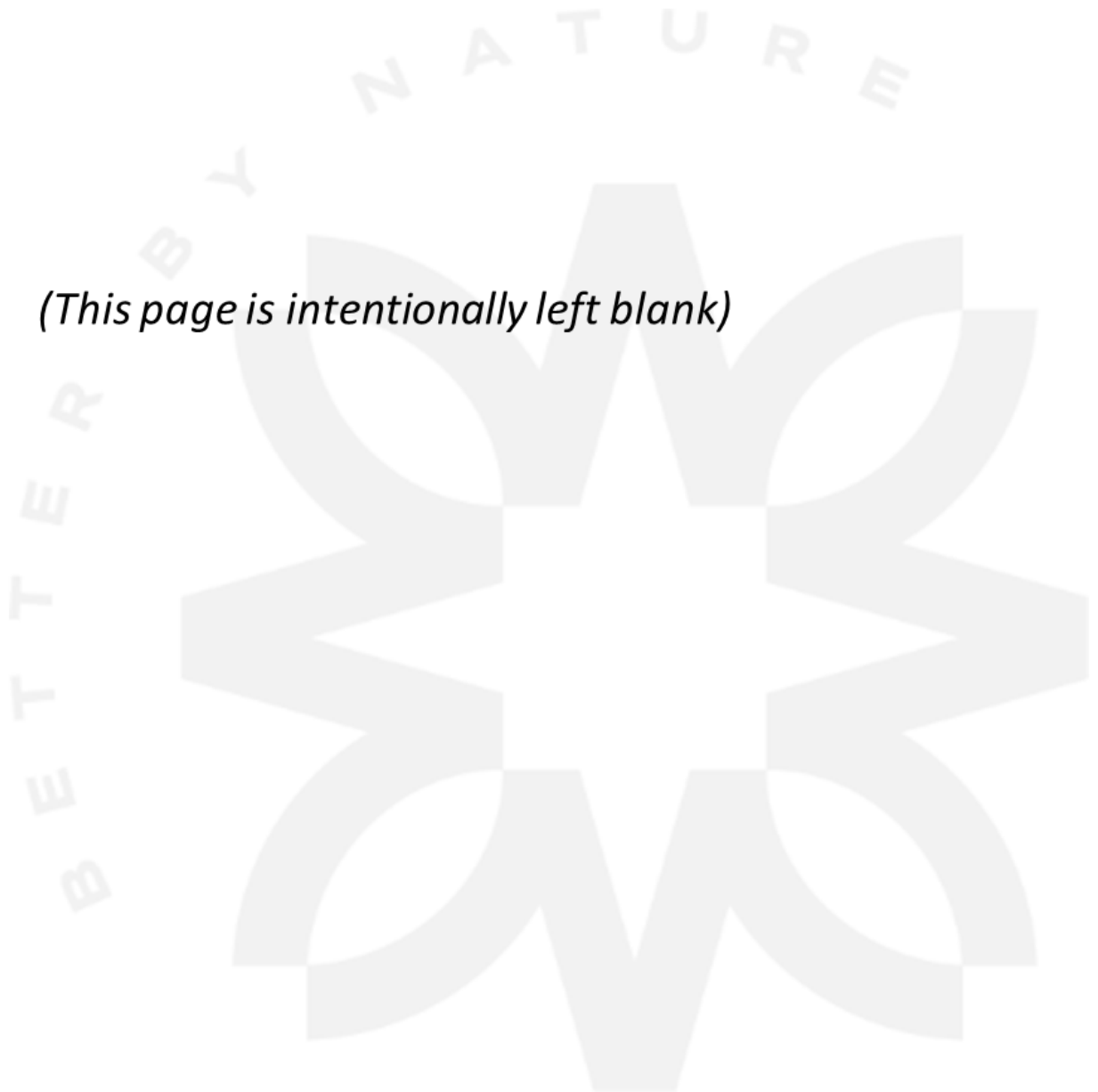
2025 TENTATIVE BUDGET SUMMARY



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FY 2025 BUDGET SUMMARY – ALL FUNDS

	BEGINNING BALANCE	TENTATIVE REVENUES	TENTATIVE EXPENDITURES	ENDING BALANCE
GENERAL FUND	\$ 20,745,776	\$ 37,921,341	\$ 37,921,341	\$ 20,745,776
SPECIAL REVENUE FUNDS				
HEALTH SERVICES (OPERATING DEPT.)	\$ 4,046,593	\$ 4,239,782	\$ 4,294,999	\$ 3,991,376
LIBRARY (OPERATING DEPT.)	1,556,504	1,965,247	2,085,247	1,436,504
M.I.D.A. (OPERATING DEPT.)	110,526	291,000	282,316	119,210
FEDERAL GRANT	511,689	22,000	533,689	0 *
JAIL COMMISSARY	205,314	115,500	137,300	183,514 *
LIBRARY MAINTENANCE	100,000	100,000	50,000	150,000 *
LIQUOR DISTRIBUTION	180,556	60,000	60,000	180,556
RESTAURANT TAX	1,622,009	1,214,000	1,039,804	1,796,205 *
TRAIL, ARTS & PARK (TAP) TAX	312,085	1,200,000	1,128,080	384,005 *
TRANSIENT ROOM TAX	2,876,919	5,015,000	5,031,799	2,860,120
TRANSPORTATION TAX	118,631	3,252,139	3,370,654	116 *
911 EMERGENCY EQUIPMENT	1,661,010	300,000	300,000	1,661,010
SUBTOTAL	\$ 13,301,835	\$ 17,774,668	\$ 18,313,887	\$ 12,762,615
INTERNAL SERVICES FUND				
I.T. SERVICES (OPERATING DEPT.)	\$ 487,725	\$ 202,175	\$ 157,691	\$ 532,209
COMMUNICATION EQUIPMENT	466,782	439,010	339,550	566,242 *
COMPUTER REPLACEMENT	537,163	69,300	60,600	545,863
FLEET MAINTENANCE	368,945	934,033	992,000	310,978 *
FLEET REPLACEMENT	1,400,140	2,931,730	3,036,634	1,295,237
SUBTOTAL	\$ 3,260,755	\$ 4,576,248	\$ 4,586,475	\$ 3,250,528
CAPITAL FUNDS				
B & C ROADS	\$ 544,403	\$ 1,658,719	\$ 1,713,226	\$ 489,896 *
GENERAL C.I.P.	13,451,318	17,110,000	13,350,000	17,211,318 *
IMPACT FEES	2,417,724	1,264,000	55,000	3,626,724 *
SUBTOTAL	\$ 16,413,445	\$ 20,032,719	\$ 15,118,226	\$ 21,327,939
DEBT SERVICE FUNDS				
COUNTY BOND DEBT SERVICE	\$ 2,876,952	\$ 1,387,491	\$ 1,387,491	\$ 2,876,952
SALES TAX DEBT SERVICE BOND	-	-	-	-
SUBTOTAL	\$ 2,876,952	\$ 1,387,491	\$ 1,387,491	\$ 2,876,952
ENDING BALANCE	\$ 56,598,763	\$ 81,692,467	\$ 77,327,420	\$ 60,963,810

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

SUMMARY OF CHANGES IN BUDGET – ALL FUNDS

	CHANGE IN REVENUES			CHANGE IN EXPENDITURES		
	2024 REVENUES (ADOPTED BUDGET)	2025 REVENUES (TENTATIVE BUDGET)	CHANGE IN REVENUES	2024 EXPENDITURES (ADOPTED BUDGET)	2025 EXPENDITURES (TENTATIVE BUDGET)	CHANGE IN EXPENDITURES
GENERAL FUND	\$ 37,921,341	\$ 44,389,327	\$ 6,467,987	\$ 37,921,341	\$ 44,389,327	\$ 6,467,986
SPECIAL REVENUE FUNDS						
HEALTH SERVICES (OPERATING DEPT.)	\$ 4,239,782	\$ 4,127,914	\$ (111,868)	\$ 4,294,999	\$ 4,127,685	\$ (167,314)
LIBRARY (OPERATING DEPT.)	1,965,247	2,410,247	445,000	2,085,247	2,376,036	290,789
M.I.D.A. (OPERATING DEPT.)	291,000	674,556	383,556	282,316	1,047,696	765,381
EMS SALES TAX	-	6,192,000	6,192,000	-	6,192,000	6,192,000
FEDERAL GRANTS FUND	22,000	-	(22,000)	533,689	(0)	(533,689)
JAIL COMMISSARY	115,500	122,000	6,500	137,300	122,000	(15,300)
LIBRARY MAINTENANCE	100,000	153,500	53,500	50,000	50,000	-
LIQUOR DISTRIBUTION	60,000	78,800	18,800	60,000	60,000	-
RESTAURANT TAX	1,214,000	1,585,000	371,000	1,039,804	1,465,213	425,409
TRAIL, ARTS & PARK (TAP) TAX	1,200,000	1,203,000	3,000	1,128,080	1,158,852	30,772
TRANSIENT ROOM TAX	5,015,000	4,215,000	(800,000)	5,031,799	3,776,602	(1,255,197)
TRANSPORTATION TAX	3,252,139	6,800,000	3,547,861	3,370,654	6,600,000	3,229,346
911 EMERGENCY EQUIPMENT	300,000	358,000	58,000	300,000	358,000	58,000
SUBTOTAL	\$ 17,774,668	\$ 27,920,017	\$ 10,145,349	\$ 18,313,887	\$ 27,334,084	\$ 9,020,197
INTERNAL SERVICES FUND						
I.T. SERVICES (OPERATING DEPT.)	\$ 2,931,730	\$ 3,586,271	\$ 654,541	\$ 3,036,634	\$ 3,525,220	\$ 488,586
COMMUNICATION EQUIPMENT	202,175	219,175	17,000	157,691	160,429	2,738
COMPUTER REPLACEMENT	439,010	475,520	36,510	339,550	625,000	285,450
FLEET MAINTENANCE	69,300	94,200	24,900	60,600	94,200	33,600
FLEET REPLACEMENT	934,033	1,396,733	462,700	992,000	1,031,200	39,200
SUBTOTAL	\$ 4,576,248	\$ 5,771,899	\$ 1,195,651	\$ 4,586,475	\$ 5,436,049	\$ 849,574
CAPITAL FUNDS						
B & C ROADS	\$ 1,658,719	\$ 7,837,572	\$ 6,178,853	\$ 1,713,225	\$ 9,361,856	\$ 7,648,631
CIP: OPEN SPACE	17,110,000	505,000	(16,605,000)	-	-	-
CIP: GENERAL USE	-	1,893,000	1,893,000	13,350,000	28,724,509	15,374,509
IMPACT FEES	1,264,000	1,501,000	237,000	55,000	805,722	750,722
SUBTOTAL	\$ 20,032,719	\$ 11,736,572	\$ (8,296,147)	\$ 15,118,225	\$ 38,892,087	\$ 23,773,862
DEBT SERVICE FUNDS						
G.O. DEBT SERVICE BOND	\$ -	\$ 359,341	\$ 359,341	\$ -	\$ 310,100	\$ 310,100
MUNICIPAL BUILDING AUTHORITY	1,387,491	2,442,904	1,055,413	1,387,491	2,425,904	1,038,413
SUBTOTAL	\$ 1,387,491	\$ 2,802,245	\$ 1,414,754	\$ 1,387,491	\$ 2,736,004	\$ 1,348,513
ALL FUNDS TOTAL	\$ 81,692,467	\$ 92,620,060	\$ 10,927,593	\$ 77,327,419	\$ 118,787,551	\$ 41,460,132

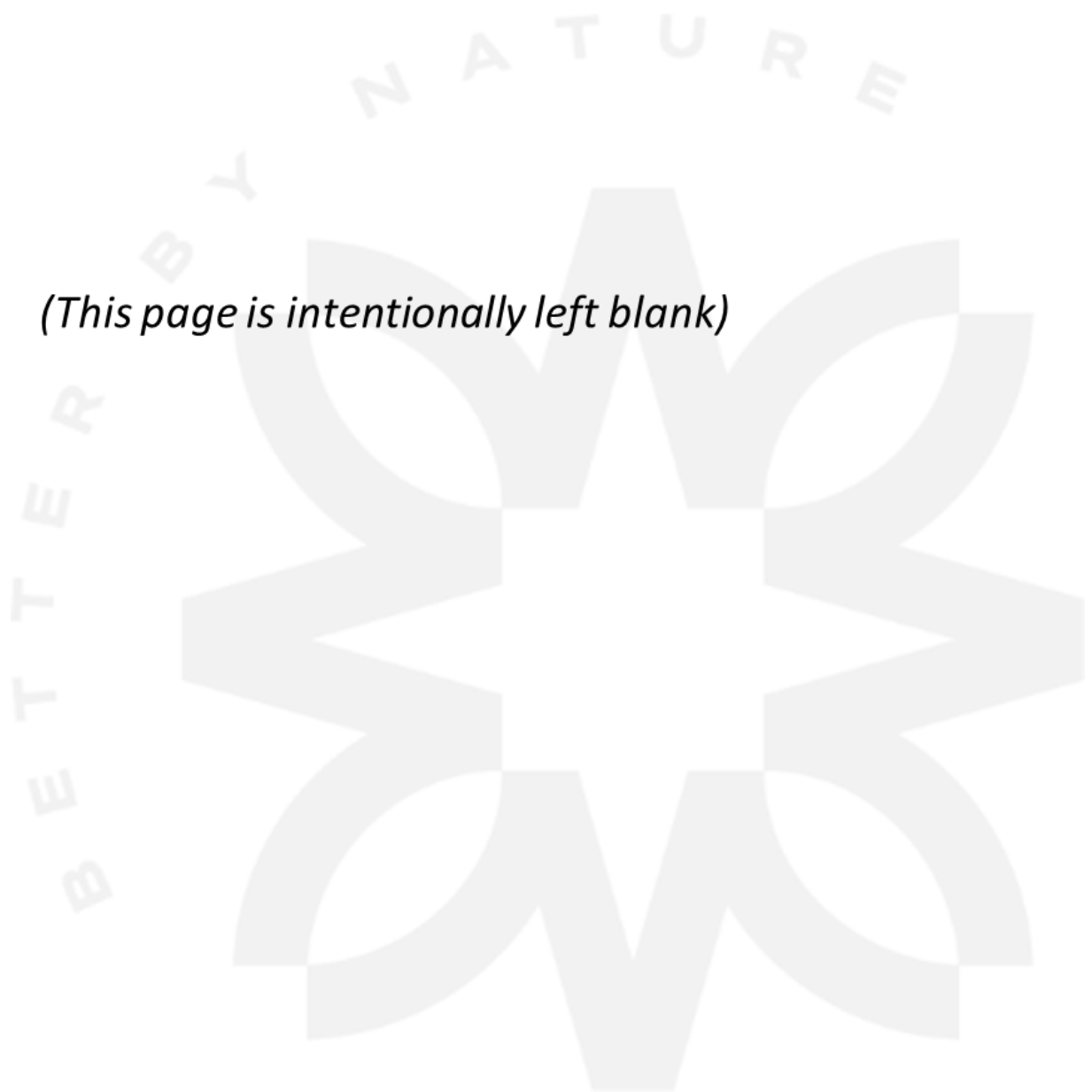
AUTHORIZED POSITION COUNT

	2023	2024	2025	NET
	AUTHORIZED	AUTHORIZED	TENTATIVE	CHANGE
GENERAL FUND				
ASSESSOR	14.0	14.0	14.0	-
ATTORNEY'S OFFICE	14.0	14.0	14.0	-
BUILDING INSPECTIONS	11.0	11.0	11.0	-
CLERK/AUDITOR	6.0	6.0	6.0	-
COUNTY COUNCIL	7.0	7.0	7.0	-
COUNTY MANAGER	4.0	5.0	5.0	-
ENGINEERING	1.0	4.0	4.0	-
HUMAN RESOURCES	3.0	3.0	3.0	-
JUSTICE COURT	4.0	4.0	4.0	-
PLANNING & ZONING	7.0	7.0	7.0	-
PUBLIC WORKS	25.5	28.0	28.0	-
RECORDER	6.0	6.0	6.0	-
SENIOR CITIZENS	8.0	9.0	9.0	-
SHERIFF'S OFFICE ¹	88.0	88.0	91.0	3.0
SURVEYOR	4.0	5.0	5.0	-
TREASURER	6.0	6.0	6.0	-
GENERAL FUND TOTALS:	208.5	217.0	220.0	3.0
SPECIAL REVENUE FUNDS				
HEALTH SERVICES FUND	31.0	27.0	27.0	-
LIBRARY FUND	16.0	18.0	18.0	-
MIDA FUND	1.0	1.0	1.0	-
TRAILS ARTS & PARK (TAP) FUND	2.0	2.0	-	(2.0)
INTERNAL SERVICE FUNDS				
IT SERVICE FUND	11.0	12.0	13.0	1.0
CAPITAL IMPROVEMENT FUNDS				
B & C ROADS FUND	1.5	-	-	-
OTHER FUNDS TOTAL:	62.5	60.0	59.0	(1.0)
ALL FUNDS TOTAL:	271.0	277.0	279.0	2.0

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.



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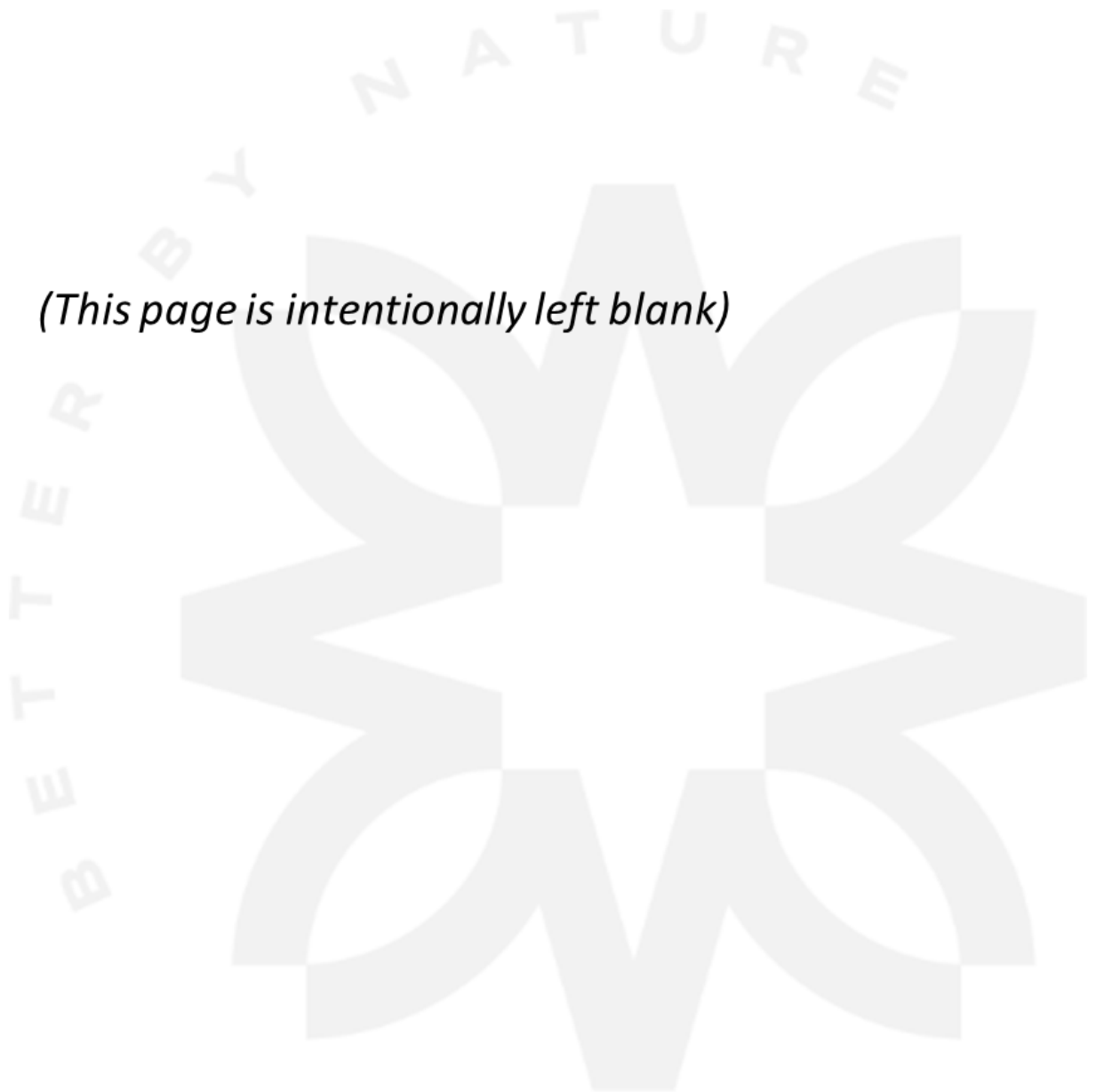
**GENERAL
FUND'S
FUND
SCHEDULE
AND DEPARTMENT
DETAILS**



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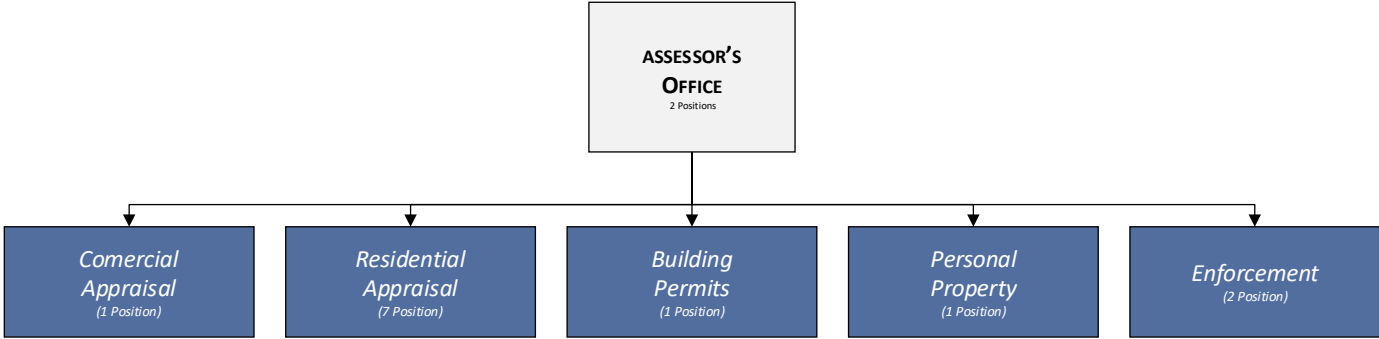


FUND SCHEDULE-GENERAL FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 18,488,335	\$ 20,745,776	\$ 19,997,992	\$ 22,194,674
REVENUES				
TAXES	23,707,764	24,824,121	25,614,024	26,746,450
LICENSES & PERMITS	2,359,356	2,344,726	2,637,393	2,689,726
INTERGOVERNMENTAL	5,514,347	5,237,210	6,001,045	5,988,742
CHARGES FOR SERVICES	3,751,149	3,890,273	4,284,484	4,168,523
FINES & FORFEITURES	542,459	469,000	531,646	565,000
MISCELLANEOUS	1,493,167	201,500	2,458,648	1,605,758
TRANSFERS INS	90,000	954,511	682,477	2,625,129
TOTAL REVENUES	\$ 37,458,242	\$ 37,921,341	\$ 42,209,717	\$ 44,389,327
TOTAL AVAILABLE FUNDS	\$ 55,946,577	\$ 58,667,117	\$ 62,207,709	\$ 66,584,002
DEPARTMENTAL APPROPRIATIONS				
ASSESSOR'S OFFICE	2,939,699	1,862,024	1,889,043	2,110,781
ATTORNEY'S OFFICE	1,960,770	2,255,184	2,279,371	2,525,774
BUILDING INSPECTIONS	1,572,784	2,291,659	2,115,805	2,396,551
CLERK/AUDITOR'S OFFICE	1,286,298	1,373,783	1,440,865	1,629,662
COUNTY COUNCIL	456,145	493,109	480,490	498,449
COUNTY MANAGER	699,630	894,549	867,035	961,414
ENGINEERING	701,582	554,962	986,716	1,172,238
GENERAL SERVICES	3,216,155	2,606,865	4,387,532	4,161,751
HUMAN RESOURCES	503,985	594,748	594,788	625,408
JUSTICE COURT	472,156	516,602	524,634	535,359
PLANNING & ZONING	897,279	1,124,008	1,055,262	1,232,477
PUBLIC WORKS	4,519,087	5,289,110	5,209,297	6,258,635
RECORDER'S OFFICE	641,763	851,628	819,921	824,739
SENIOR CENTER	765,628	885,083	867,819	948,875
SHERIFF'S OFFICE	14,286,957	15,037,832	15,228,254	17,183,873
SURVEYOR'S OFFICE	418,947	581,831	547,310	573,950
TREASURER'S OFFICE	609,719	708,363	718,893	749,391
TOTAL APPROPRIATIONS	\$ 35,948,585	\$ 37,921,341	\$ 40,013,035	\$ 44,389,327
ENDING BALANCE	\$ 19,997,992	\$ 20,745,775	\$ 22,194,674	\$ 22,194,674

DETAILED EXPENDITURES-GENERAL FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL SERVICES:	\$ 22,563,372	\$ 25,693,873	\$ 25,490,307	\$ 28,676,365
PERM. EMPLOYEE (OLD GL)	15,114,544	17,450,239	17,395,974	-
SALARIES & WAGES	-	-	-	18,192,508
LUMP SUM PAY-OUT	-	-	-	115,125
OVERTIME WAGES	-	-	-	922,095
CELL PHONE STIPEND	-	-	-	7,200
ON-CALL PAY	-	-	-	25,776
LANGUAGE SKILL PAY	-	-	-	39,288
EDUCATION PAY	-	-	-	84,578
VEHICLE STIPEND	-	-	-	10,800
SAR STIPEND	158,661	256,090	212,340	256,090
SWING SHIFT	-	-	-	5,009
GRAVEYARD SHIFT	-	-	-	57,202
EMPLOYEE BENEFITS (OLD GL)	7,240,061	8,318,795	8,021,028	-
URS PAYMENT CONTRIBUTION	-	-	-	4,111,862
MEDICAL PLAN	-	-	-	2,984,284
EMPLOYEE 401K MATCH	-	-	-	388,682
FICA & MEDICARE	-	-	-	1,478,420
POST RETIREMENT	-	-	-	47,549
WORKERS COMPENSATION	-	-	-	184,696
EMPLOYEE RECOGNITION	33,631	48,750	49,964	60,200
TUITION REIMBURSEMENT	16,475	20,000	11,000	30,000
UNUSED WAGES (ATTRITION)	-	(400,000)	(200,000)	(325,000)
GENERAL & CONTRACTED SERVICES:	7,036,521	5,397,665	6,240,199	5,876,679
PROF. & TECH. SERVICES	6,198,284	4,541,113	5,281,853	4,738,064
ADVERTISING & PUBLIC NOTICE	32,507	43,650	25,740	65,500
PRINTING & BINDING	-	-	-	3,000
POSTAGE & SHIPPING	-	-	-	5,000
TRAINING	300,642	373,027	328,006	464,470
MILEAGE REIMBURSEMENT	(8,448)	1,500	(8,204)	1,500
VEHICLE REPAIR & MAINT.	-	-	-	-
OPERATING LEASE	30,795	35,775	24,551	35,125
BANK CHARGES	60,471	56,000	60,375	31,000
INSURANCE	405,163	320,100	484,452	483,520
MISCELLANEOUS SERVICES	17,106	26,500	43,426	49,500
SUPPLIES & MATERIALS:	2,182,326	2,309,802	2,352,113	2,479,077
OFFICE SUPPLIES	268,650	217,975	215,857	218,075
PROGRAM SUPPLIES	112,466	281,963	280,262	289,346
MOTOR FUEL	174,753	193,500	139,560	206,000
FOOD & ENTERTAINMENT	-	30,000	33,222	47,300
CONGREGATE FOOD SERVICES	389,878	400,000	409,000	415,000
BOOKS, PUBLICATION, & SUBS.	171,940	185,794	178,432	200,686
CLOTHING & UNIFORM	81,496	106,000	101,000	106,000
EQUIPMENT SUPPLIES & MAINT.	983,143	894,570	994,781	993,170
MISCELLANEOUS SUPPLIES	-	-	-	3,500
UTILITIES & UTILITY SERVICES:	1,188,694	1,123,118	1,211,080	1,119,327
UTILITIES (OLD GL)	531,320	583,478	439,014	518,441
SMALL TOOLS & MINOR EQUIP.	178,207	186,200	223,411	195,450
TELECOMMUNICATIONS	103,463	98,295	110,770	105,461
BUILDING & GROUND MAINT.	374,734	255,145	437,884	299,975
DEBT SERVICE PAYMENT	970	-	-	-
INTERDEPARTMENTAL:	2,428,498	3,141,883	3,195,734	3,881,127
IT SYSTEM MAINTANANCE FEE	236,841	497,151	497,151	585,644
IT SERVICE FEE	1,421,397	1,471,780	1,471,779	1,552,048
COMPUTER REPLACEMENT	117,047	298,660	298,662	287,863
VEHICLE REPLACEMENT FEE	456,882	665,233	695,737	1,256,733
VEHICLE MAINTENANCE FEE	70,625	67,500	76,025	81,280
RADIO & PAGER FEES	125,707	117,559	136,380	117,559
INTERGOVERNMENTAL PAYMENTS	-	24,000	20,000	-
CAPITAL OUTLAY:	247,042	245,000	313,602	1,360,000
BUILDINGS	(1,822)	40,000	40,000	30,000
INFRASTRUCTURE	8,481	-	-	-
CONSTRUCTION	-	-	-	120,000
VEHICLES	-	-	45,000	1,060,000
COMPUTER/EQUIPMENT	-	-	-	-
OTHER	240,383	205,000	228,602	150,000
TRANSFERS OUT:	\$ 302,132	\$ 10,000	\$ 1,210,000	\$ 996,752
TOTAL GENERAL FUND APPROPRIATIONS:	\$ 35,948,585	\$ 37,921,341	\$ 40,013,035	\$ 44,389,327



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.*

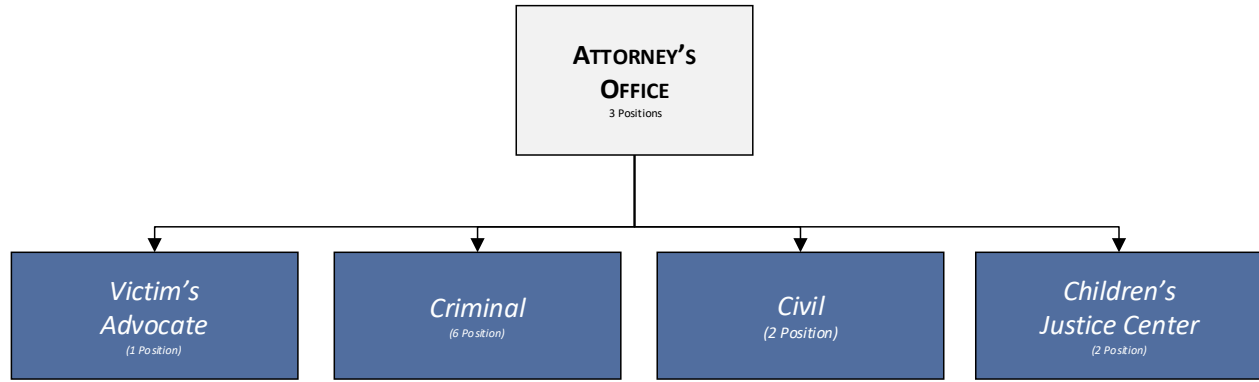
CORE RESPONSIBILITIES: *To assess taxable residential/commercial properties; verify greenbelt and primary residency exemptions; communicate/inform community of property valuation and its process; and to provide exemplary customer service to community members.*

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	1,082,364	1,413,724	1,360,827	1,735,057
GENERAL & CONTRACTED SERVICES	1,629,430	164,000	245,630	36,500
SUPPLIES & MATERIALS	87,516	104,307	92,545	104,307
UTILITIES & UTILITY SERVICES	6,087	17,000	26,959	17,000
INTERDEPARTMENTAL CHARGES	122,390	162,993	163,083	217,917
TRANSFERS OUT	11,913	-	-	-
TOTAL APPROPRIATIONS	\$ 2,939,699	\$ 1,862,024	\$ 1,889,043	\$ 2,110,781
<i>AUTHORIZED POSITIONS</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>
<i>FUNDED FTE'S</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date); and to offset reduction of personnel costs identified within the 2024 Adopted Budget.
- (2) Removal of one-time expenditures allocated in 2024 Adopted Budget.
- (3) Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.



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

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

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

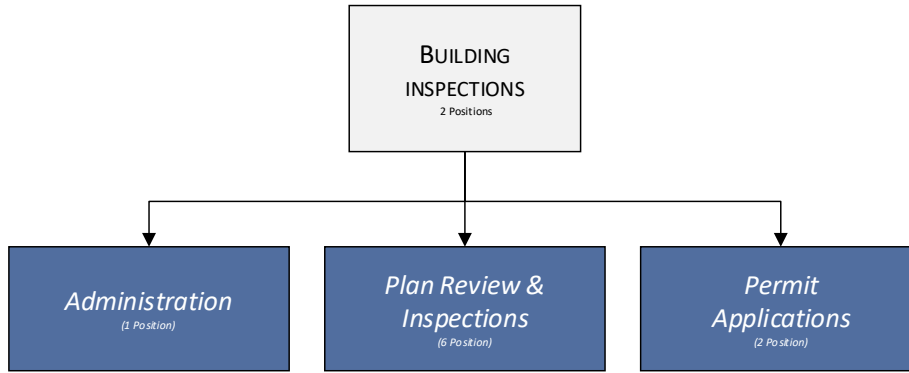
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	1,734,514	2,043,961	2,057,939	2,149,156
GENERAL & CONTRACTED SERVICES	54,339	39,040	42,434	73,040
SUPPLIES & MATERIALS	40,469	43,387	50,584	51,300
UTILITIES & UTILITY SERVICES	21,997	13,200	12,818	15,200
INTERDEPARTMENTAL CHARGES	109,452	115,597	115,597	117,078
CAPITAL OUTLAY	-	-	-	120,000
TOTAL APPROPRIATIONS	\$ 1,960,770	\$ 2,255,184	\$ 2,279,371	\$ 2,525,774
<i>AUTHORIZED POSITIONS</i>	14.0	14.0	14.0	14.0
<i>FUNDED FTE'S</i>	13.7	13.7	13.7	14.0

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date); conversion of 1 part-time position to full time.
- (2) One Time accreditation expenses.
- (3) Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (4) One-time improvements to the CJC Facility.

BUILDING INSPECTIONS DEPARTMENT



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

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

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

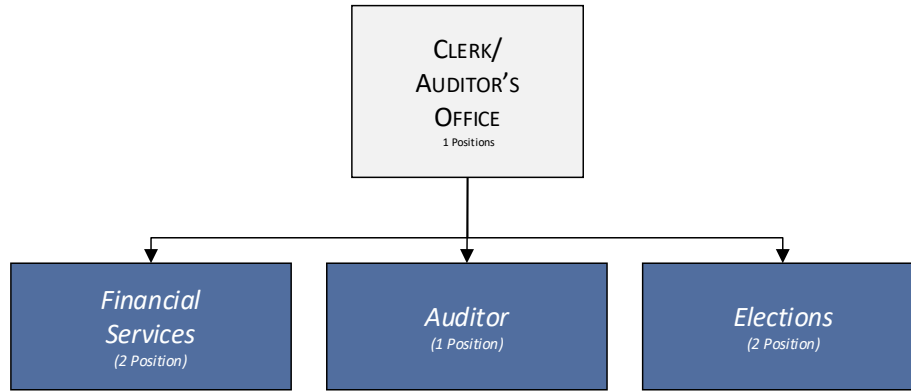
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	1,032,060	1,502,033	1,386,321	1,618,261
GENERAL & CONTRACTED SERVICES	339,957	520,500	442,544	530,500
SUPPLIES & MATERIALS	31,129	41,820	33,500	44,320
UTILITIES & UTILITY SERVICES	16,928	19,000	18,631	22,000
INTERDEPARTMENTAL CHARGES	152,710	208,305	234,809	181,470
TOTAL APPROPRIATIONS	\$ 1,572,784	\$ 2,291,659	\$ 2,115,805	\$ 2,396,551
<i>AUTHORIZED POSITIONS</i>	11.0	11.0	11.0	11.0
<i>FUNDED FTE'S</i>	11.0	11.0	11.0	11.0

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date); and the completion of certificates resulting in promotions.
- (2) Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.

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.*

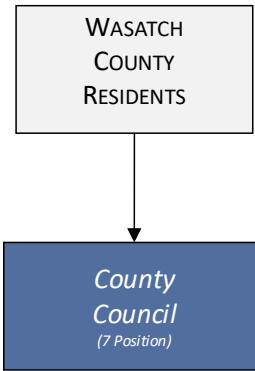
CORE RESPONSIBILITIES: *To prepare, administer, process, and maintain all county-wide elections; issue marriage licenses and process passports; prepares agendas and take County Council meetings; administer financial functions of the county (to include the County-wide budget); maintain records of all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

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	569,738	809,714	767,288	806,861
GENERAL & CONTRACTED SERVICES	394,814	274,650	408,857	500,820
SUPPLIES & MATERIALS	197,327	152,250	134,711	159,479
UTILITIES & UTILITY SERVICES	8,378	10,900	3,741	12,500
INTERDEPARTMENTAL CHARGES	116,042	126,269	126,269	150,002
TOTAL APPROPRIATIONS	\$ 1,286,298	\$ 1,373,783	\$ 1,440,865	\$ 1,629,662
<i>AUTHORIZED POSITIONS</i>	6.0	6.0	6.0	6.0
<i>FUNDED FTE'S</i>	6.0	6.0	6.0	6.0

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date);
- (2) Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.



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

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

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

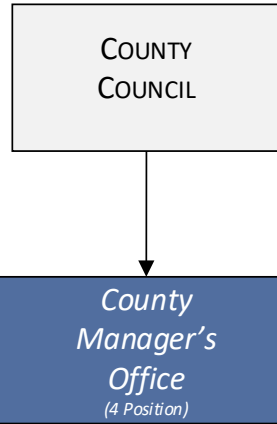
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	294,003	334,030	311,509	335,682
GENERAL & CONTRACTED SERVICES	125,302	87,200	100,821	87,200
SUPPLIES & MATERIALS	8,052	11,100	9,934	11,100
UTILITIES & UTILITY SERVICES	2,595	6,200	3,648	7,200
INTERDEPARTMENTAL CHARGES	26,192	54,578	54,578	57,266
TOTAL APPROPRIATIONS	\$ 456,145	\$ 493,109	\$ 480,490	\$ 498,449
<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 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

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

COUNTY MANAGER'S OFFICE



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

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

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

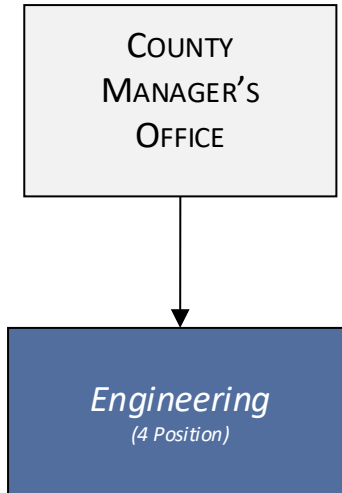
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	627,029	763,592	746,068	822,710
GENERAL & CONTRACTED SERVICES	25,301	55,400	38,491	66,900
SUPPLIES & MATERIALS	11,215	13,375	18,964	21,375
UTILITIES & UTILITY SERVICES	8,103	6,400	7,730	2,200
INTERDEPARTMENTAL CHARGES	27,983	55,782	55,782	48,229
TOTAL APPROPRIATIONS	\$ 699,630	\$ 894,549	\$ 867,035	\$ 961,414
<i>AUTHORIZED POSITIONS</i>	4.0	5.0	5.0	5.0
<i>FUNDED FTE'S</i>	3.3	4.3	4.3	4.3

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date); full-year personnel costs associated with new position(s) added in the 2024 Adopted Budget
- (2) Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected 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.*

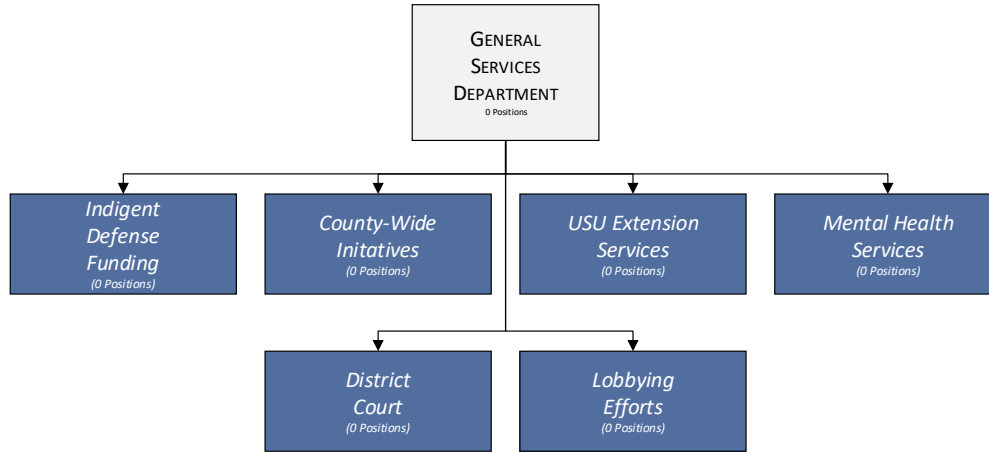
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	36,001	103,712	293,094	652,667
GENERAL & CONTRACTED SERVICES	664,142	450,000	600,425	457,750
SUPPLIES & MATERIALS	467	1,250	11,456	6,100
UTILITIES & UTILITY SERVICES	972	-	36,740	10,500
INTERDEPARTMENTAL CHARGES	-	-	-	45,221
CAPITAL OUTLAY	-	-	45,000	-
TOTAL APPROPRIATIONS	\$ 701,582	\$ 554,962	\$ 986,716	\$ 1,172,238
<i>AUTHORIZED POSITIONS</i>	<i>1.0</i>	<i>1.0</i>	<i>4.0</i>	<i>4.0</i>
<i>FUNDED FTE'S</i>	<i>1.0</i>	<i>1.0</i>	<i>4.0</i>	<i>4.0</i>

The change in funding from the Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in personnel to fund: the addition of 3 positions authorized in 2024; a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date);
- (2) Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.

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;

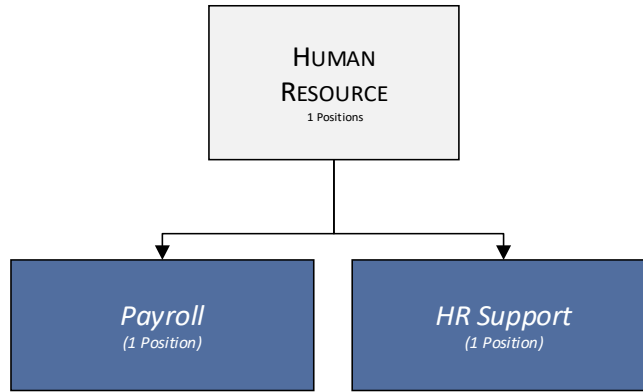
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	13,486	(230,000)	(105,000)	(137,200)
GENERAL & CONTRACTED SERVICES	2,832,226	2,764,588	3,220,255	3,223,014
SUPPLIES & MATERIALS	13,905	15,100	15,100	29,300
UTILITIES & UTILITY SERVICES	1,545	1,700	1,700	1,700
INTERDEPARTMENTAL CHARGES	52,861	45,477	45,477	48,185
TRANSFERS OUT	302,132	10,000	1,210,000	996,752
TOTAL APPROPRIATIONS	\$ 3,216,155	\$ 2,606,865	\$ 4,387,532	\$ 4,161,751

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increase in Personnel to fund new county-wide Tuition Reimbursement program.
- (2) Increased funding for Improved Facility Safety Initiative and Budget Transparency software.
- (3) Increased funding to align budget to an increase in expected expenditures for contractual services (such as Public Defender, Indigent, Mental, and Training Services).
- (4) Increase in Transfers Outs for Debt Service Payment associated with new courthouse expansion project and to pay 50% of the IT Parcel Fabric initiative aimed to improve accuracy of parcel boundaries shown in county maps.

HUMAN RESOURCE DEPARTMENT



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

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

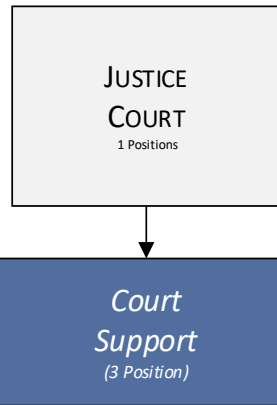
CORE RESPONSIBILITIES: *To post and recruit county-wide vacant employment opportunities; To create, maintain, and communicate fair, compliant, and consistent hiring policies county-wide; To administer employee benefits (to include payroll processing); To provide/oversee personnel-related training opportunities;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

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	454,398	537,398	537,539	561,290
GENERAL & CONTRACTED SERVICES	12,146	12,955	12,955	16,955
SUPPLIES & MATERIALS	2,526	8,050	8,119	8,050
UTILITIES & UTILITY SERVICES	2,926	1,500	1,330	1,500
INTERDEPARTMENTAL CHARGES	31,988	34,845	34,845	37,613
TOTAL APPROPRIATIONS	\$ 503,985	\$ 594,748	\$ 594,788	\$ 625,408
<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 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); and a 2.5% pay-plan increase (effective on employee's position date);
- (2) Increased funding to align budget to an increase in expected expenditures for contractual services (employee evaluation software).
- (3) Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.



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.*

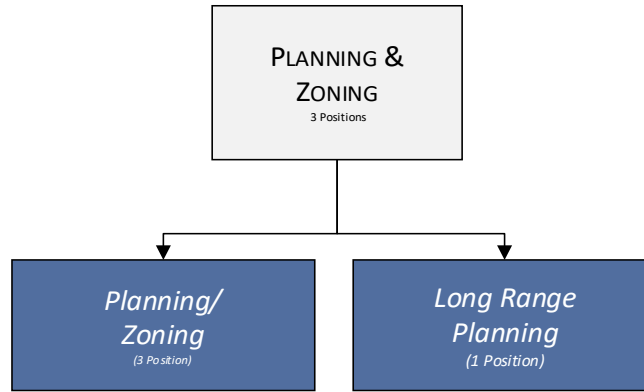
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	365,099	408,141	407,575	435,374
GENERAL & CONTRACTED SERVICES	40,324	36,200	43,911	15,500
SUPPLIES & MATERIALS	7,499	7,500	7,500	7,500
UTILITIES & UTILITY SERVICES	1,193	2,500	3,386	3,200
INTERDEPARTMENTAL CHARGES	47,398	62,261	62,261	73,785
CAPITAL OUTLAY	10,643	-	-	-
TOTAL APPROPRIATIONS	\$ 472,156	\$ 516,602	\$ 524,634	\$ 535,359
<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 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); and a 2.5% pay-plan increase (effective on employee's position date);
- (2) Redirection of expenses previously charged to Justice Court to the General Services Department
- (3) Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected 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 relate codes;*

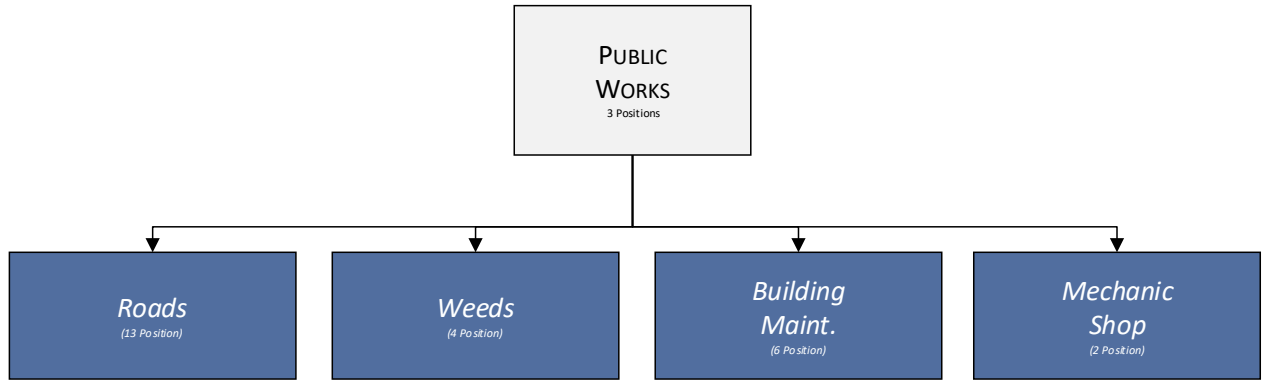
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	713,806	955,926	894,236	1,026,354
GENERAL & CONTRACTED SERVICES	114,288	83,450	75,950	84,100
SUPPLIES & MATERIALS	5,388	10,100	10,040	12,100
UTILITIES & UTILITY SERVICES	1,598	5,950	6,453	5,950
INTERDEPARTMENTAL CHARGES	62,199	68,582	68,582	103,973
TOTAL APPROPRIATIONS	\$ 897,279	\$ 1,124,008	\$ 1,055,262	\$ 1,232,477
<i>AUTHORIZED POSITIONS</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>
<i>FUNDED FTE'S</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date); and funding position(s) hired in 2024 at a rate higher than budgeted.
- (2) Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected 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.*

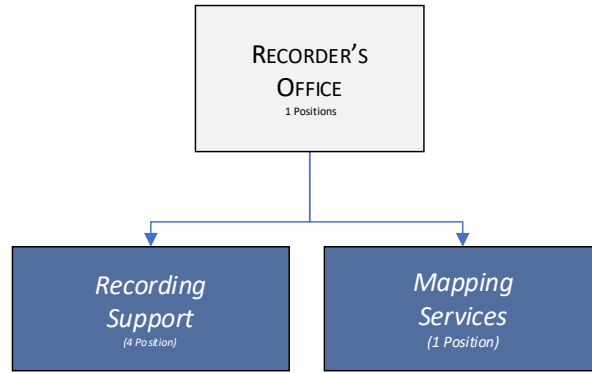
CORE RESPONSIBILITIES: *To maintain the County's road-ways and signage system; Provide maintenance and repair services to County-owned buildings; Provide snow removal services during winter months and noxious weed control services during spring/summer months; Provide flood control services when needed.*

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	2,763,760	3,439,452	3,286,947	3,463,687
GENERAL & CONTRACTED SERVICES	118,837	82,450	54,747	33,250
SUPPLIES & MATERIALS	740,015	730,913	717,240	761,846
UTILITIES & UTILITY SERVICES	658,360	620,449	717,292	599,608
INTERDEPARTMENTAL CHARGES	113,303	300,846	301,493	440,245
CAPITAL OUTLAY	124,813	115,000	131,577	960,000
TOTAL APPROPRIATIONS	\$ 4,519,087	\$ 5,289,110	\$ 5,209,297	\$ 6,258,635
<i>AUTHORIZED POSITIONS</i>	<i>27.0</i>	<i>27.0</i>	<i>28.0</i>	<i>28.0</i>
<i>FUNDED FTE'S</i>	<i>25.5</i>	<i>27.0</i>	<i>28.0</i>	<i>28.0</i>

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date);
- (2) Removal of funding associated with the completion of repair projects budgeted in 2024 Adopted Budget
- (3) Increase in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (4) Increase in funding to replace 3 snowplows annually over the next 7 years.



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.*

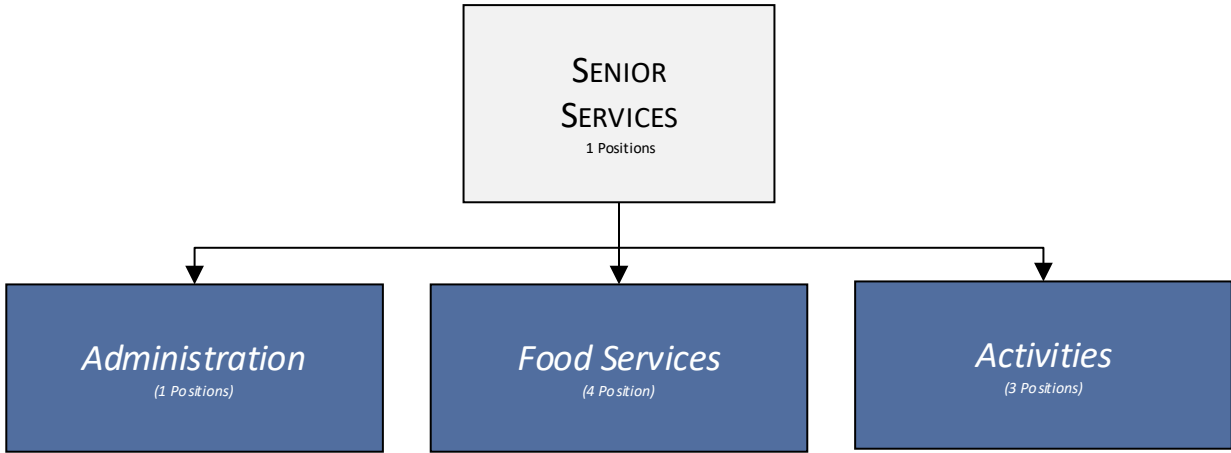
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	506,451	632,277	600,478	646,879
GENERAL & CONTRACTED SERVICES	6,578	13,800	13,700	14,700
SUPPLIES & MATERIALS	3,907	10,800	10,800	7,450
UTILITIES & UTILITY SERVICES	4,408	3,800	3,991	6,250
INTERDEPARTMENTAL CHARGES	120,420	190,951	190,951	149,460
TOTAL APPROPRIATIONS	\$ 641,763	\$ 851,628	\$ 819,921	\$ 824,739
<i>AUTHORIZED POSITIONS</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date);
- (2) Change in budget relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.

SENIOR CENTER DEPARTMENT



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

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

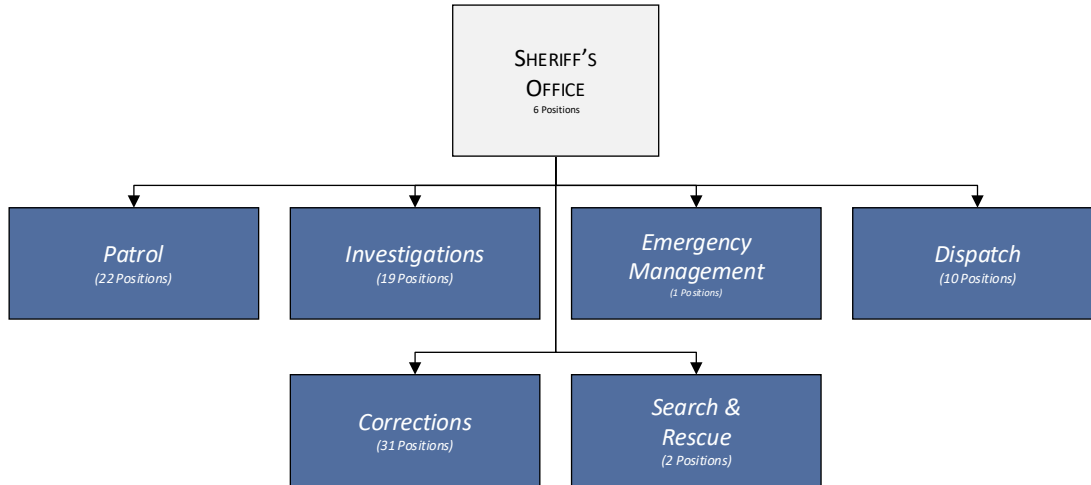
CORE RESPONSIBILITIES: *Provides Meals on Wheels services for qualified homebound seniors and congregate meals at the Senior Center every Tuesday and Thursdays; Provide a wide variety of desired activities for senior members of the community and to provide opportunities for seniors to attend various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

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	488,249	624,469	589,619	651,225
GENERAL & CONTRACTED SERVICES	36,914	29,300	42,138	47,300
SUPPLIES & MATERIALS	122,817	114,500	118,500	129,500
UTILITIES & UTILITY SERVICES	50,119	34,902	35,214	34,902
INTERDEPARTMENTAL CHARGES	72,397	71,913	72,349	85,948
CAPITAL OUTLAY	(4,868)	10,000	10,000	-
TOTAL APPROPRIATIONS	\$ 765,628	\$ 885,083	\$ 867,819	\$ 948,875
<i>AUTHORIZED POSITIONS</i>	8.0	8.0	9.0	9.0
<i>FUNDED FTE'S</i>	7.0	7.0	7.0	7.0

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date);
- (2) Change in budget relating to planned increase in costs associated with activities and food services.
- (3) Change in budget relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (4) Removal of one-time funding associated with the 2024 Adopted Budget.



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.*

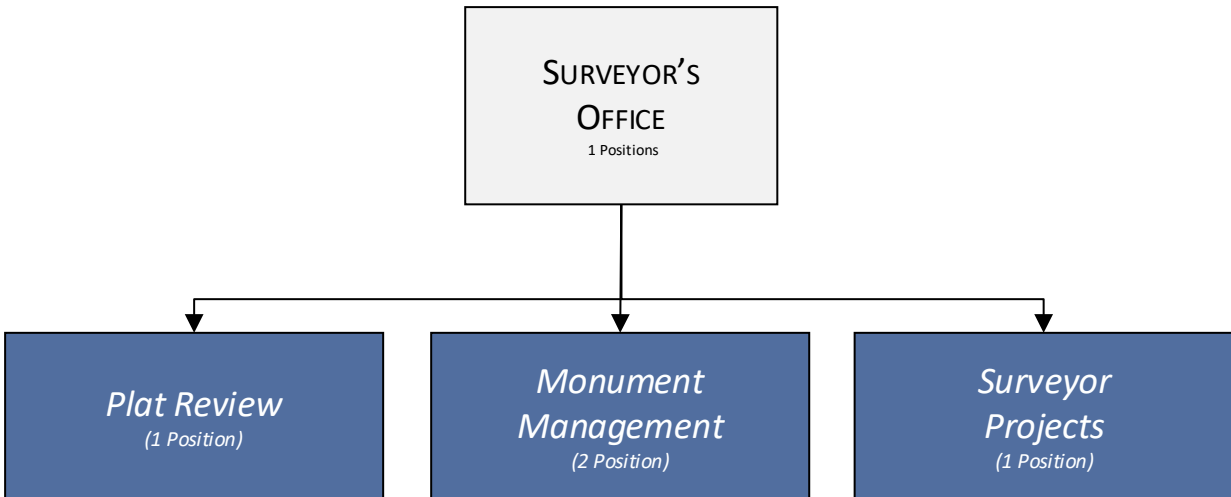
CORE RESPONSIBILITIES: *Investigate crimes, serving and protecting schools; Maintain safety and security of the jail and courts and inmate population; Assist residents and visitors with search and rescue operations; provide emergency communication services; Provide emergency management services;*

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	11,024,505	11,299,205	11,333,683	12,814,229
GENERAL & CONTRACTED SERVICES	623,048	713,332	840,667	636,050
SUPPLIES & MATERIALS	878,246	1,034,700	1,078,251	1,112,700
UTILITIES & UTILITY SERVICES	394,809	369,517	321,375	369,517
INTERDEPARTMENTAL CHARGES	1,261,808	1,501,078	1,527,252	1,971,377
CAPITAL OUTLAY	104,541	120,000	127,025	280,000
TOTAL APPROPRIATIONS	\$ 14,286,957	\$ 15,037,832	\$ 15,228,254	\$ 17,183,873
<i>AUTHORIZED POSITIONS</i>	<i>88.0</i>	<i>88.0</i>	<i>88.0</i>	<i>91.0</i>
<i>FUNDED FTE'S</i>	<i>84.8</i>	<i>84.8</i>	<i>82.9</i>	<i>85.9</i>

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date); and to offset reduction of personnel costs identified in 2024 Budget.
- (2) Addition of 2 uniformed positions (in Investigations) and 1 civilian position (in Corrections) with associated support costs (such as vehicles, equipment, training etc.), creation of a motor squad, addition of vehicle retro budget,
- (3) Change in budget relating to IT, Fleet, and utilities and/or other operational budget adjustments to align budget to an increase in expected expenditures.



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

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

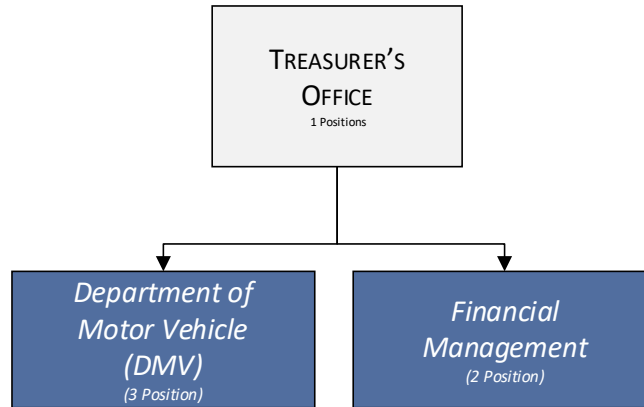
CORE RESPONSIBILITIES: *Provide physical protection, replacement, and maintenance for all PLSS monuments, city street centerline monuments, and subdivision monuments; To review all plats and ascertain/verify the correct owners of the plats; To be an active member of the county tax review committee and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

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	355,097	491,604	452,503	493,349
GENERAL & CONTRACTED SERVICES	16,828	40,800	45,374	18,000
SUPPLIES & MATERIALS	4,194	4,400	4,414	5,400
UTILITIES & UTILITY SERVICES	4,778	4,600	4,591	4,600
INTERDEPARTMENTAL CHARGES	38,051	40,427	40,427	52,601
TOTAL APPROPRIATIONS	\$ 418,947	\$ 581,831	\$ 547,310	\$ 573,950
<i>AUTHORIZED POSITIONS</i>	4.0	5.0	5.0	5.0
<i>FUNDED FTE'S</i>	4.0	4.3	4.3	4.3

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date);
- (2) Change in budget relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.



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)

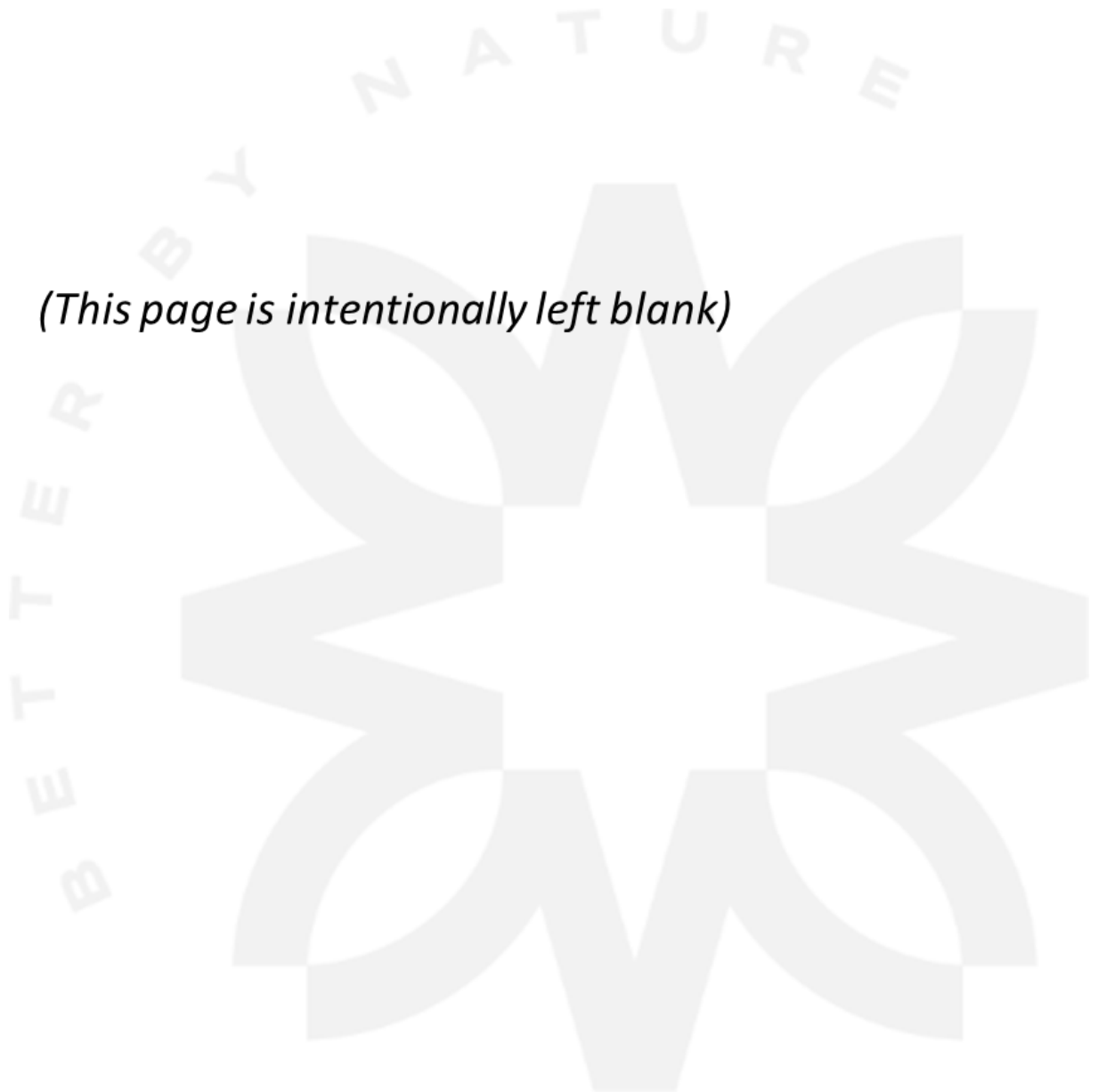
	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
PERSONNEL EXPENSES	502,812	564,635	569,680	600,785
GENERAL & CONTRACTED SERVICES	2,048	30,000	11,300	35,100
SUPPLIES & MATERIALS	27,654	6,250	30,455	7,250
UTILITIES & UTILITY SERVICES	3,900	5,500	5,480	5,500
INTERDEPARTMENTAL CHARGES	73,305	101,978	101,978	100,756
TOTAL APPROPRIATIONS	\$ 609,719	\$ 708,363	\$ 718,893	\$ 749,391
<i>AUTHORIZED POSITIONS</i>	6.0	6.0	6.0	6.0
<i>FUNDED FTE'S</i>	6.0	6.0	6.0	6.0

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is primarily due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date);
- (2) Change in budget relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.



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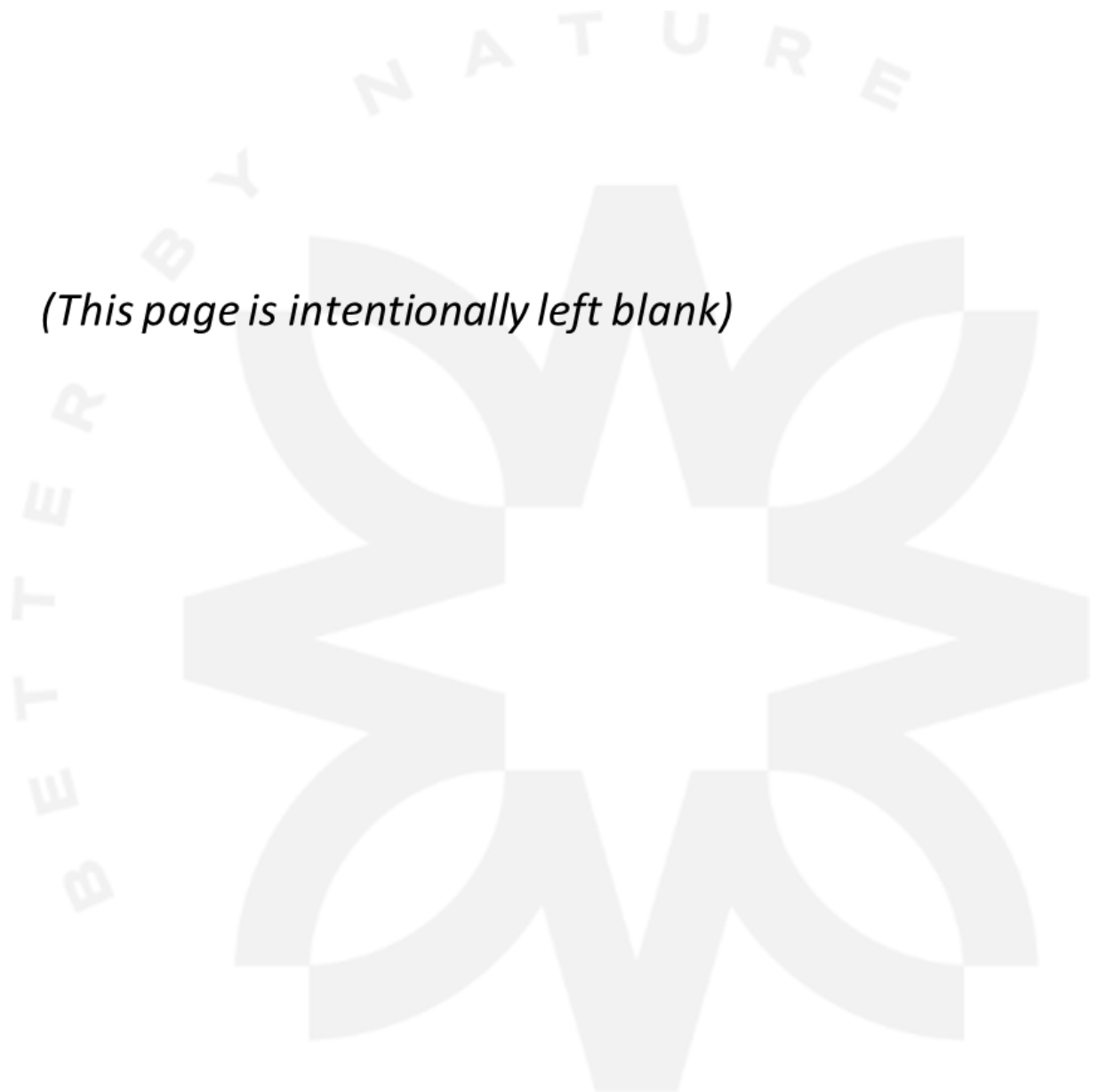
SPECIAL REVENUE FUND DETAILS



BETTER BY NATURE



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HEALTH SERVICE DEPARTMENT (OPERATING FUND)

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

The following budget documents were presented to and approved by the Board of Health on Thursday, October 24, 2024. These documents and the Health Department's Budget are included in the County's 2025 Tentative Budget document so that it can be approved by the County as required by state law.

DEPARTMENT BUDGET PROCESS & OVERVIEW



2025 Budget Process Overview

- Process is a "bottom up" approach
 - Division managers generate a budget for each grant assigned to the division
 - Grant budgets should be reconciled to those provided to the DHHS grant managers
 - Individual grant budgets are rolled up into a division budget
 - Individual division budgets are rolled up into the 2025 budget.
- An overhead budget is developed independently and IT provides an agreed budget.
 - Overhead and IT are applied independently to each grant budget based on employee hours
- Employee allocations between divisions are derived from individual division needs
 - The resulting total hours are reconciled to the total payroll hours derived from the proposed payroll roster.
 - Payroll expenses are based on the salary and benefit data provided by HR



2025 Budget Overview

2024 Health Department Budget												
Personnel/Benefits	2021 Projected Budget	2024 Budgeted per County Parcel	Efficiency of 2024 to 2025 Budget	2024 Annualized ID	Admin Total (Incl OH)	Enviro Health Total	Nursing Total	Health Ed Total	WIC Total	Prep Total	EPI Total	Narrative / Description
Total Personnel/benefits/slipend	\$ 2,652,033	\$ 2,661,740	\$ (9,707)	\$ 2,749,773	\$ 325,600	\$ 506,772	\$ 678,210	\$ 301,817	\$ 178,767	\$ 174,582	\$ 252,476	2.5% step +2.5% COLA, EP Director not replaced
Travel Meets 230	\$ 7,955	\$ 11,070	\$ (3,115)	\$ 24,677	\$ -	\$ 825	\$ 60	\$ 1,030	\$ 140	\$ 500	\$ 1,400	
Travel Mileage 231	\$ 2,148	\$ 6,273	\$ (4,125)	\$ -	\$ -	\$ 500	\$ 900	\$ -	\$ 150	\$ -	\$ 588	
Travel Conf Registration 232	\$ 6,500	\$ 9,775	\$ (3,275)	\$ -	\$ 500	\$ 2,100	\$ 1,600	\$ -	\$ 500	\$ 750	\$ 1,050	
Travel Airfare 233	\$ 5,950	\$ 8,478	\$ (2,528)	\$ -	\$ -	\$ 3,850	\$ -	\$ -	\$ -	\$ 2,000	\$ -	
Travel Lodging 234	\$ 4,200	\$ 23,855	\$ (19,655)	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 2,000	\$ -	
Travel/Training -230,231	\$ 26,753	\$ 59,451	\$ (32,698)	\$ 24,077	\$ 500	\$ 8,375	\$ 2,500	\$ 1,030	\$ 700	\$ 5,270	\$ 4,248	Align with Actual Experience
BOH Meets/Travel (231)	\$ 3,000	\$ 1,000	\$ 2,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	BOH Travel picked up by UALBOH again?
Books/Dues/Supscrip - 210	\$ 2,970	\$ 3,845	\$ (875)	\$ 2,180	\$ 1,000	\$ 300	\$ 350	\$ -	\$ 120	\$ -	\$ -	Align with Actual Experience
BOH Membership dues - 211	\$ -	\$ 900	\$ (900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Align with Actual Experience
Bank & credit Card Fees - 212	\$ 14,000	\$ 9,000	\$ 5,000	\$ 14,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Increased Card Usage
Public Notices - 220	\$ 1,200	\$ 1,750	\$ (550)	\$ 223	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Based on 2024 Actual
Office Supplies - 240	\$ 35,686	\$ 13,381	\$ 22,305	\$ 35,087	\$ 2,000	\$ 2,100	\$ 1,580	\$ 1,681	\$ 225	\$ 22,050	\$ 50	Align with Actual Experience
Equipment Maintenance - 250	\$ 12,970	\$ 19,288	\$ (6,318)	\$ 12,097	\$ 120	\$ 3,375	\$ 3,055	\$ 700	\$ 100	\$ 1,600	\$ 20	Based on 2024 Actual
Information Systems Maint -251	\$ 291,338	\$ 240,640	\$ 50,698	\$ 240,640	\$ 27,396	\$ 53,279	\$ 79,707	\$ 34,660	\$ 19,003	\$ 17,247	\$ 30,752	Wasatch County Assessment
Operating Lease - 252	\$ -	\$ 3,533	\$ (3,533)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Included in 250
Communications - 260	\$ 15,151	\$ 13,890	\$ 1,261	\$ 14,512	\$ -	\$ 1,630	\$ 3,371	\$ 550	\$ -	\$ 5,000	\$ 600	
Equipment Under 5,000/Softw are - 290	\$ 24,894	\$ 81,267	\$ (56,373)	\$ 24,208	\$ -	\$ 33,725	\$ 14,525	\$ 1,680	\$ 17,000	\$ 24,800	\$ 101,400	Align with Actual Experience
Professional Tech - 310	\$ 7,041	\$ 7,041	\$ -	\$ 7,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	No WF Supplement
Medical Officer Dues -311	\$ 21,000	\$ 21,000	\$ -	\$ 13,260	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Align with Actual Experience - Added back in
Special Dept/Supp MEDICAL - 460	\$ 361,200	\$ 370,176	\$ (8,976)	\$ 303,553	\$ -	\$ -	\$ 360,950	\$ -	\$ 250	\$ -	\$ -	Lower COV D Vaccinations
Special Dept/Supp OTHER - 461	\$ 93,210	\$ 82,508	\$ 10,711	\$ 61,563	\$ 1,600	\$ 26,100	\$ 21,487	\$ 19,782	\$ 250	\$ 23,500	\$ 500	Reduced Water Lab, DWSS Expenses
Insurance - 510	\$ 12,000	\$ 13,243	\$ (1,193)	\$ -	\$ 12,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LCIP Cost Decrease
Improvements to BLDG - 710	\$ 43,000	\$ -	\$ 43,000	\$ 25,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Building Improvements
Equip & Softw are Over 5,000- 740	\$ 65,000	\$ 116,250	\$ (51,250)	\$ 1,895	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	No New Vehicle, Blig Improve, Add'l Wells
Pass Thru Funds	\$ 204,000	\$ 278,029	\$ (74,029)	\$ 184,336	\$ -	\$ -	\$ 184,336	\$ -	\$ -	\$ -	\$ -	Grants Pass-Through
Note Other Indirect Costs	\$ 4,127,685	\$ 382,568	\$ 3,745,117	\$ 329,742	\$ 37,171	\$ 72,250	\$ 108,147	\$ 47,027	\$ 25,783	\$ 23,401	\$ 41,725	
Totals	\$ 4,127,685	\$ 4,388,024	\$ (260,339)	\$ 3,948,090	\$ 477,478	\$ 772,946	\$ 1,277,044	\$ 497,927	\$ 337,288	\$ 312,430	\$ 431,771	
Contract Total	\$ 1,910,210	\$ 2,309,176	\$ (398,966)	\$ 1,828,483	\$ 183,469	\$ 99,294	\$ 364,610	\$ 301,704	\$ 176,027	\$ 311,065	\$ 392,462	Reduced COV D Contracts
Pass Thru Rev	\$ 243,000	\$ 278,029	\$ (35,029)	\$ 184,336	\$ -	\$ -	\$ -	\$ 89,000	\$ 115,000	\$ -	\$ 39,000	Grants Pass-Through
Anticipated Fee Revenue	\$ 960,200	\$ 701,894	\$ 258,306	\$ 890,737	\$ 50,000	\$ 432,800	\$ 478,000	\$ 5,400	\$ -	\$ -	\$ -	Increased Fees
Difference (Revenue vs Expense)	\$ (1,008,274)	\$ (938,034)	\$ (69,340)	\$ (1,034,534)	\$ (244,009)	\$ (240,852)	\$ (415,234)	\$ (41,763)	\$ (65,661)	\$ (446)	\$ (310)	
\$ 1,008,274	\$ 1,008,274	\$ -	\$ -	\$ 1,002,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Estimated Local Tax Revenue	\$ 1,008,504	\$ 854,543	\$ 153,961	\$ 1,113,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From Water Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From Vehicles Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From Blgd Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Est Amt from/(to) Unappropriated	\$ -5230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Balance	\$ 0	\$ -51,225	\$ 51,225	\$ 192,349	\$ 5278,529	\$ 5450,885	\$ 5745,409	\$ 5238,541	\$ 5141,334	\$ 5182,251	\$ 5251,867	
2024 Projected Revenue	\$ 4,127,914	\$ 2024	\$ -	\$ 2,353,453	\$ 46%	\$ 52%	\$ 77%	\$ -	\$ -	\$ -	\$ -	Grant coverage of expenses
Overhead/Admin Costs	\$ 355,544.17	\$ 2024	\$ -	\$ 2,353,453	\$ 52%	\$ 52%	\$ 77%	\$ -	\$ -	\$ -	\$ -	49% Excluding Passthrough
Overhead/Admin Burden %	9.06%	9.49%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Non Passthru Exp
IT Burden %	7.43%	5.97%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



2024 to 2025 Comparisons (\$000)

2024	2025	Difference	25 % 24
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Shared Exp

Overhead	\$ 383	10.23%	\$ 356	8.37%	\$ (27)	92.9%
Payroll	\$ 2,662		\$ 2,652		\$ (10)	99.6%
IT	\$ 241		\$ 291		\$ 51	121.1%

Cash In

Prop X	\$ 885	\$ 1,009	114.0%
Contract Rev	\$ 2,309	\$ 1,910	82.7%
Passthrough	\$ 264	\$ 243	92.1%
Fees	\$ 782	\$ 966	123.6%
Total Income	\$ 4,240	\$ 4,128	97.4%

Expenses

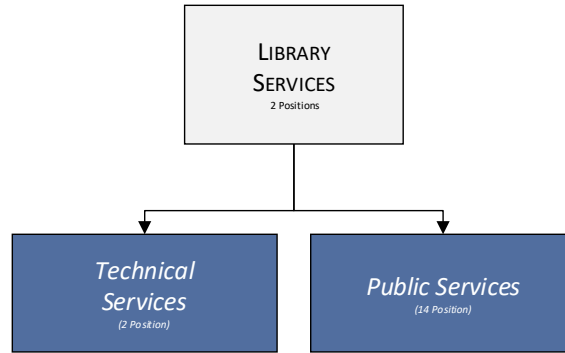
EH	\$ 844	\$ 773	91.6%
Nurs	\$ 1,218	\$ 1,278	105.0%
HE	\$ 597	\$ 498	83.4%
WIC	\$ 329	\$ 357	108.7%
PREP	\$ 465	\$ 312	67.2%
EPI	\$ 555	\$ 432	77.8%
Admin	\$ 288	\$ 477	166.0%
Total	\$ 4,295	\$ 4,128	96.1%

Net Cash

EH	\$ (321)	\$ (241)	75.0%
Nurs	\$ (451)	\$ (415)	92.1%
HE	\$ (25)	\$ (42)	167.1%
WIC	\$ (57)	\$ (66)	114.2%
PREP	\$ (8)	\$ (0)	0.0%
EPI	\$ (22)	\$ (0)	0.0%
Admin	\$ (56)	\$ (244)	438.0%
Total	\$ (940)	\$ (1,008)	107.2%

Net Cash In (Out)	\$ (55)	\$ 0	-0.4%
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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.*

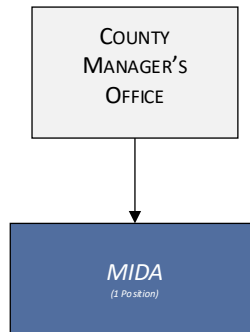
DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 1,442,468	\$ 1,556,504	\$ 1,552,451	\$ 1,636,198
REVENUES				
TAXES	1,512,379	1,943,847	2,077,931	2,361,847
INTERGOVERNMENTAL	12,215	11,900	23,980	11,900
CHARGES FOR SERVICES	1,745	500	470	500
FINES & FORFEITURES	368	-	218	-
MISCELLANEOUS	41,086	9,000	66,394	36,000
TRANSFERS IN	68,418	-	-	-
TOTAL REVENUES	\$ 1,636,211	\$ 1,965,247	\$ 2,168,993	\$ 2,410,247
TOTAL AVAILABLE FUNDS	\$ 3,078,679	\$ 3,521,751	\$ 3,721,444	\$ 4,046,445
APPROPRIATIONS				
PERSONNEL EXPENSES	913,360	1,132,890	1,097,583	1,274,778
GENERAL & CONTRACTED SERVICES	45,672	58,949	91,168	99,128
SUPPLIES & MATERIALS	175,242	185,600	185,880	200,354
UTILITIES & UTILITY SERVICES	159,448	105,538	108,346	121,268
INTERDEPARTMENTAL CHARGES	232,506	502,269	502,269	530,507
TRANSFERS OUT	-	100,000	100,000	150,000
TOTAL APPROPRIATIONS	\$ 1,526,228	\$ 2,085,247	\$ 2,085,246	\$ 2,376,036
ENDING BALANCE	\$ 1,552,451	\$ 1,436,504	\$ 1,636,198	\$ 1,670,409
<i>AUTHORIZED POSITIONS</i>	16.0	17.0	18.0	18.0
<i>FUNDED FTE'S</i>	11.3	12.3	12.3	12.6

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee's position date); Full-year personnel costs associated with new position(s) added in the 2024 Adopted Budget
- (2) Increase in expenditures associated with the receipt and expenditure of grant funding
- (3) Change in budget relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (4) Includes one-time increase to the Library Maintenance Fund for future high-cost building maintenance costs.

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



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

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

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

DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ (8,074)	\$ 110,526	\$ 252,525	\$ 373,790
REVENUES				
INTERGOVERNMENTAL	306,799	281,000	388,626	669,385
MISCELLANEOUS	-	-	7,922	5,171
TRANSFERS IN	233,714	10,000	-	-
TOTAL REVENUES	\$ 540,513	\$ 291,000	\$ 396,548	\$ 674,556
TOTAL AVAILABLE FUNDS	\$ 532,439	\$ 401,526	\$ 649,073	\$ 1,048,346
APPROPRIATIONS				
PERSONNEL EXPENSES	262,983	271,699	234,722	123,657
GENERAL & CONTRACTED SERVICES	2,378	2,500	2,500	2,950
SUPPLIES & MATERIALS	394	2,050	1,994	2,200
INTERDEPARTMENTAL CHARGES	14,159	6,067	6,067	22,137
TRANSFERS OUT	-	-	30,000	896,752
TOTAL APPROPRIATIONS	\$ 279,914	\$ 282,316	\$ 275,283	\$ 1,047,696
ENDING BALANCE	\$ 252,525	\$ 119,210	\$ 373,790	\$ 650
<i>AUTHORIZED POSITIONS</i>	1.0	1.0	1.0	1.0
<i>FUNDED FTE'S</i>	1.0	1.0	1.0	1.0

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Savings in personnel due to change of staff and associated responsibilities for the position.
- (2) Increase transfer to General Fund to offset prior year General Fund Investments and to support high-priced capital projects funded through the General Fund.

EMS SALES TAX FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
TAXES	-	-	4,536,642	6,192,000
TOTAL REVENUES	\$ -	\$ -	\$ 4,536,642	\$ 6,192,000
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ 4,536,642	\$ 6,192,000
APPROPRIATIONS				
INTERDEPARTMENTAL CHARGES	-	-	4,536,642	6,192,000
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ 4,536,642	\$ 6,192,000
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

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

FEDERAL GRANTS FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 1,011,394	\$ 511,689	\$ 568,043	\$ (0)
REVENUES				
INTERGOVERNMENTAL	420,939	22,000	-	-
MISCELLANEOUS	48,371	-	27,712	-
TRANSFERS IN	-	-	-	-
TOTAL REVENUES	\$ 469,310	\$ 22,000	\$ 27,712	\$ -
TOTAL AVAILABLE FUNDS	\$ 1,480,704	\$ 533,689	\$ 595,755	\$ (0)
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	119,677	-	56,903	-
SUPPLIES & MATERIALS	144,457	-	13,276	-
CAPITAL OUTLAY	605,860	132,000	73,388	-
TRANSFERS OUT	42,667	401,689	452,189	(0)
TOTAL APPROPRIATIONS	\$ 912,661	\$ 533,689	\$ 595,756	\$ (0)
ENDING BALANCE	\$ 568,043	\$ 0	\$ (0)	\$ (0)

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

JAIL COMMISSARY FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 194,862	\$ 205,314	\$ 147,245	\$ 77,427
REVENUES				
CHARGES FOR SERVICE	33,194	115,000	46,865	115,000
MISCELLANEOUS	9,932	500	11,250	7,000
TOTAL REVENUES	\$ 43,126	\$ 115,500	\$ 58,115	\$ 122,000
TOTAL AVAILABLE FUNDS	\$ 237,989	\$ 320,814	\$ 205,360	\$ 199,427
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	42,286	-	53,565	-
SUPPLIES & MATERIALS	48,457	132,300	72,133	117,000
UTILITIES & UTILITY SERVICES	-	5,000	2,236	5,000
TOTAL APPROPRIATIONS	\$ 90,744	\$ 137,300	\$ 127,933	\$ 122,000
ENDING BALANCE	\$ 147,245	\$ 183,514	\$ 77,427	\$ 77,427

No significant changes are anticipated between the 2024 Adopted Budget and the 2025 Tentative Budget

LIBRARY MAINTENANCE FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 100,000	\$ 100,000	\$ 104,913	\$ 160,297
REVENUES				
MISCELLANEOUS	4,913	-	5,384	3,500
TRANSFERS IN	-	100,000	100,000	150,000
TOTAL REVENUES	\$ 4,913	\$ 100,000	\$ 105,384	\$ 153,500
TOTAL AVAILABLE FUNDS	\$ 104,913	\$ 200,000	\$ 210,297	\$ 313,797
APPROPRIATIONS				
CAPITAL OUTLAY	-	-	-	50,000
TRANSFERS OUT	-	50,000	50,000	-
TOTAL APPROPRIATIONS	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
ENDING BALANCE	\$ 104,913	\$ 150,000	\$ 160,297	\$ 263,797

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Removal of one-time transfer to general fund to repair building's heating/cooling system.
- (2) Includes one-time funding to provide repairs to facility windows.

LIQUOR DISTRIBUTION FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 127,541	\$ 180,556	\$ 211,748	\$ 218,041
REVENUES				
INTERGOVERNMENTAL	77,904	59,600	77,903	74,600
MISCELLANEOUS	6,304	400	6,390	4,200
TOTAL REVENUES	\$ 84,207	\$ 60,000	\$ 84,293	\$ 78,800
TOTAL AVAILABLE FUNDS	\$ 211,748	\$ 240,556	\$ 296,041	\$ 296,841
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	-	58,000	78,000	26,150
UTILITIES & UTILITY SERVICES	-	2,000	-	33,850
TOTAL APPROPRIATIONS	\$ -	\$ 60,000	\$ 78,000	\$ 60,000
ENDING BALANCE	\$ 211,748	\$ 180,556	\$ 218,041	\$ 236,841

No significant changes are anticipated between the 2024 Adopted Budget and the 2025 Tentative Budget

RESTAURANT TAX FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 4,839,434	\$ 1,622,009	\$ 1,738,878	\$ 2,431,622
REVENUES				
TAXES	1,195,321	1,200,000	1,647,526	1,530,000
MISCELLANEOUS	214,786	14,000	85,022	55,000
TOTAL REVENUES	\$ 1,410,107	\$ 1,214,000	\$ 1,732,548	\$ 1,585,000
TOTAL AVAILABLE FUNDS	\$ 6,249,541	\$ 2,836,009	\$ 3,471,426	\$ 4,016,622
APPROPRIATIONS				
INTERDEPARTMENTAL CHARGES	-	-	-	75,000
CAPITAL OUTLAY	3,500,000	-	-	-
TRANSFERS OUT	1,010,663	1,039,804	1,039,804	1,390,213
TOTAL APPROPRIATIONS	\$ 4,510,663	\$ 1,039,804	\$ 1,039,804	\$ 1,465,213
ENDING BALANCE	\$ 1,738,878	\$ 1,796,205	\$ 2,431,622	\$ 2,551,409

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Increase in transfer is due to a planned transfer to General Fund to support Search and Rescue efforts (offset by the short-term leasing sales tax revenue).
- (2) Includes a one-time payment to Economic Development to help support their 2025 Budget Request.

TRAILS, ARTS, AND PARKS (TAP) TAX

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 0	\$ 312,085	\$ 311,427	\$ 447,244
REVENUES				
TAXES	891,801	1,200,000	1,213,868	1,200,000
MICELLANEOUS	5,628	-	4,734	3,000
TOTAL REVENUES	\$ 897,429	\$ 1,200,000	\$ 1,218,602	\$ 1,203,000
TOTAL AVAILABLE FUNDS	\$ 897,429	\$ 1,512,085	\$ 1,530,029	\$ 1,650,244
APPROPRIATIONS				
PERSONNEL EXPENSES	-	169,560	-	-
GENERAL & CONTRACTED SERVICES	-	170,000	285,152	370,332
INTERDEPARTMENTAL CHARGES	586,002	788,520	797,633	788,520
TOTAL APPROPRIATIONS	\$ 586,002	\$ 1,128,080	\$ 1,082,785	\$ 1,158,852
ENDING BALANCE	\$ 311,427	\$ 384,005	\$ 447,244	\$ 491,392

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Elimination of the personnel costs associated with the 2 trail maintenance positions previously budgeted in the 2024 Adopted Budget.
- (2) Increases project funding amount to be used as determined by the TAP Board and Wasatch County in 2025.

TRANSIENT ROOM TAX

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 5,796,039	\$ 2,876,919	\$ 2,671,598	\$ 1,858,325
REVENUES				
TAXES	4,017,523	5,000,000	4,000,000	4,000,000
INTERGOVERNMENTAL	-	-	-	200,000
MISCELLANEOUS	116,290	15,000	37,463	15,000
TOTAL REVENUES	\$ 4,133,813	\$ 5,015,000	\$ 4,037,463	\$ 4,215,000
TOTAL AVAILABLE FUNDS	\$ 9,929,851	\$ 7,891,919	\$ 6,709,061	\$ 6,073,325
APPROPRIATIONS				
PERSONNEL SERVICES	640,086	739,156	732,577	900,000
GENERAL CONTRACTED SERVICES	646,285	538,000	578,213	-
UTILITIES & UTILITY SERVICES	110,459	-	-	-
INTERDEPARTMENTAL CHARGES	3,267,303	1,766,844	1,969,344	1,306,000
CAPITAL OUTLAY	1,541,161	-	-	-
TRANSFERS OUT	1,052,959	1,987,799	1,570,602	1,570,602
TOTAL APPROPRIATIONS	\$ 7,258,253	\$ 5,031,799	\$ 4,850,736	\$ 3,776,602
ENDING BALANCE	\$ 2,671,598	\$ 2,860,120	\$ 1,858,325	\$ 2,296,723

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Decreases contribution to Heber Valley Tourism and Economic Development (to represent prior policy decision to fund at 50% of anticipated revenue).
- (2) Removal of funds previously allocated for local business grants
- (3) Removed transfer to General Fund (to pay for Search and Rescue costs) from Transient Room Tax Fund and relocated to Restaurant Tax Fund

TRANSPORTATION TAX FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 403,133	\$ 118,631	\$ (219,623)	\$ 15,489
REVENUES				
TAXES	2,920,274	3,000,000	3,212,301	6,800,000
MICELLANEOUS	21,495	-	-	-
TRANSFER IN	-	252,139	1,072,139	-
TOTAL REVENUES	\$ 2,941,769	\$ 3,252,139	\$ 4,284,440	\$ 6,800,000
TOTAL AVAILABLE FUNDS	\$ 3,344,903	\$ 3,370,770	\$ 4,064,817	\$ 6,815,489
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	3,564,526	3,370,654	4,049,328	5,100,000
INTERDEPARTMENTAL CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	120,000
TRANSFERS OUT	-	-	-	1,380,000
TOTAL APPROPRIATIONS	\$ 3,564,526	\$ 3,370,654	\$ 4,049,328	\$ 6,600,000
ENDING BALANCE	\$ (219,623)	\$ 116	\$ 15,489	\$ 215,489

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Increases funding to maintain current level of services provided by High Valley Transit Services.
- (2) Adds funding to provide paratransit services to community members.
- (3) Reserves funds for council to use (if desired) to expand transportation services as determined by council in 2025.
- (4) Provides one-time transfer to General Use Capital Improvement Project fund to offset one-time payment received in 2024.
- (5) Includes transfer to General Fund to offset costs associated with 2025 public safety initiatives.
- (6) Includes one-time expenses to pay for initial design work associated with the future expansion of the Search and Rescue building(s).
- (7) Includes one-time expenses to purchase/replace body cameras for the Sheriff's Office.

911 EMERGENCY SERVICES FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 1,532,675	\$ 1,661,010	\$ 1,892,163	\$ 2,031,658
REVENUES				
INTERGOVERNMENTAL	-	-	13,802	-
CHARGES FOR SERVICE	329,366	296,000	317,880	296,000
MISCELLANEOUS	79,448	4,000	93,952	62,000
TOTAL REVENUES	\$ 408,814	\$ 300,000	\$ 425,634	\$ 358,000
TOTAL AVAILABLE FUNDS	\$ 1,941,489	\$ 1,961,010	\$ 2,317,797	\$ 2,389,658
APPROPRIATIONS				
SUPPLIES & MATERIALS	-	7,000	-	-
UTILITIES & UTILITY SERVICES	42,387	100,000	93,139	85,000
CAPITAL OUTLAY	6,939	23,000	23,000	23,000
TRANSFERS OUT	-	170,000	170,000	250,000
TOTAL APPROPRIATIONS	\$ 49,326	\$ 300,000	\$ 286,139	\$ 358,000
ENDING BALANCE	\$ 1,892,163	\$ 1,661,010	\$ 2,031,658	\$ 2,031,658

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

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

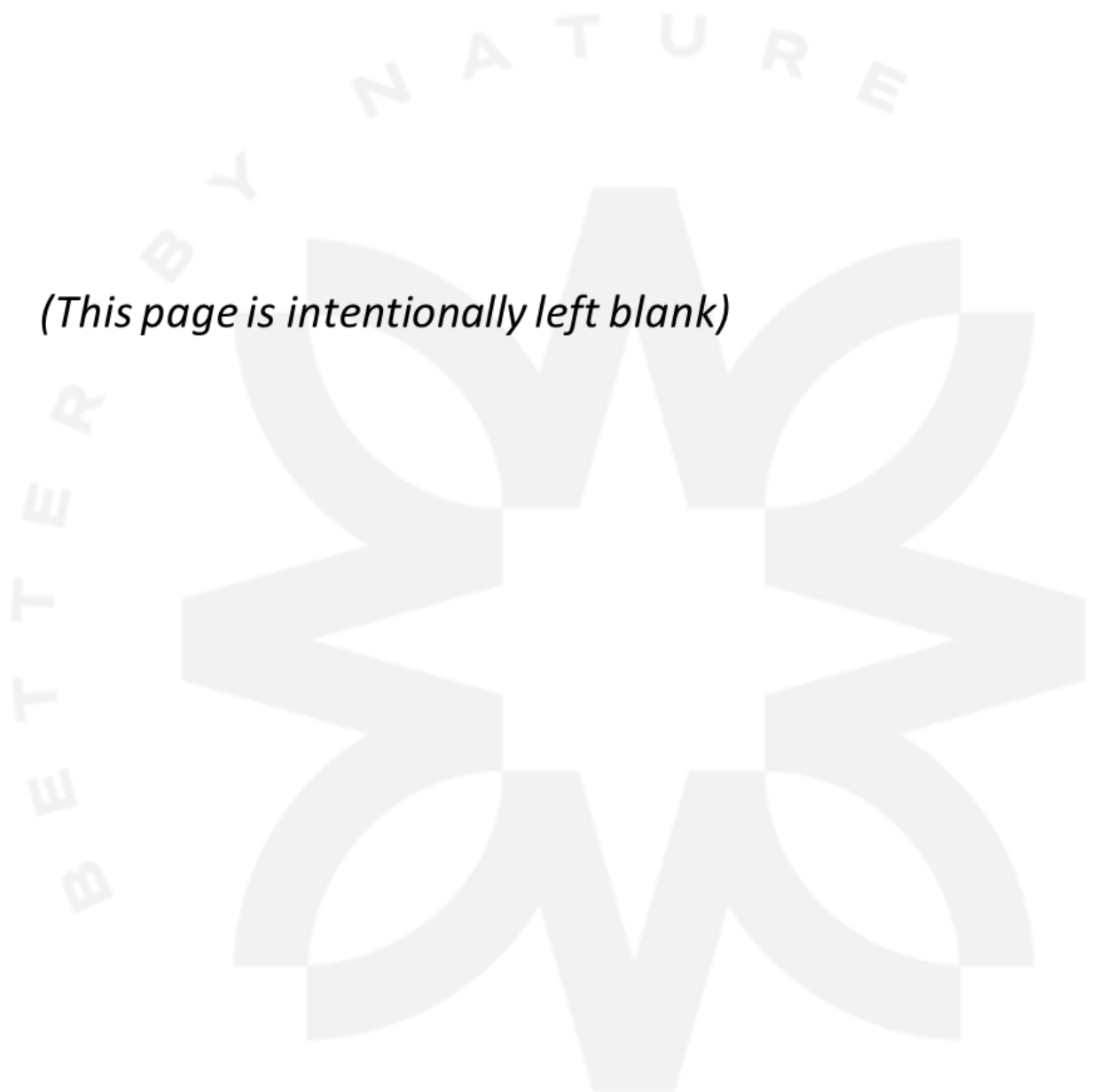
INTERNAL SERVICE FUNDS



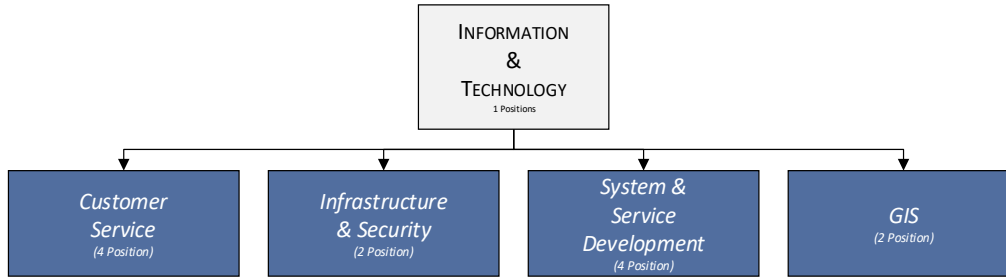
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I.T. SYSTEMS DEPARTMENT (OPERATING FUND)



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 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 211,975	\$ 780,903	\$ 293,921	\$ 273,493
REVENUES				
LICENSES & PERMITS	82,346	50,000	90,331	75,000
INTERGOVERNMENTAL	-	-	-	165,287
CHARGES FOR SERVICES	80,093	45,000	55,121	45,000
MISCELLANEOUS	2,810	-	-	-
INTERDEPARTMENTAL	2,178,731	2,836,730	2,836,730	3,200,984
TRANSFERS IN	-	-	-	100,000
TOTAL REVENUES	\$ 2,343,979	\$ 2,931,730	\$ 2,982,182	\$ 3,586,271
TOTAL AVAILABLE FUNDS	\$ 2,555,954	\$ 3,712,633	\$ 3,276,103	\$ 3,859,764
APPROPRIATIONS				
PERSONNEL EXPENSES	1,438,012	1,750,254	1,717,711	2,018,202
GENERAL & CONTRACTED SERVICES	742,737	1,101,286	1,100,806	1,310,087
SUPPLIES & MATERIALS	22,608	33,500	32,500	33,500
UTILITIES & UTILITY SERVICES	40,772	67,500	67,500	37,500
INTERDEPARTMENTAL CHARGES	17,060	19,093	19,093	75,931
CAPITAL OUTLAY	844	65,000	65,000	50,000
TOTAL APPROPRIATIONS	\$ 2,262,033	\$ 3,036,634	\$ 3,002,610	\$ 3,525,220
ENDING BALANCE	\$ 293,921	\$ 675,999	\$ 273,493	\$ 334,544
<i>AUTHORIZED POSITIONS</i>	<i>11.0</i>	<i>12.0</i>	<i>12.0</i>	<i>13.0</i>
<i>FUNDED FTE'S</i>	<i>11.0</i>	<i>12.0</i>	<i>12.0</i>	<i>13.0</i>

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Increases in wages and benefits to fund: a 2.5% across-the-board cost-of-living increase (effective January 2025); a 2.5% pay-plan increase (effective on employee’s position date); full-year personnel costs associated with new position(s) added in the 2024 Adopted Budget; and the addition of 1 position to support new service contract with the Wasatch County Fire District.
- (2) Anticipated increase in software maintenance contracts in 2025.
- (3) Change in budget relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (1) Funding for a Parcel Mapping Project (funded through transfer from General Fund and revenue received outside of service fees)

COMMUNICATION EQUIPMENT FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 489,944	\$ 466,782	\$ 641,178	\$ 689,109
REVENUES				
MISCELLANEOUS	26,140	1,200	28,164	18,200
INTERDEPARTMENTAL	213,735	200,975	247,802	200,975
TOTAL REVENUES	\$ 239,876	\$ 202,175	\$ 275,966	\$ 219,175
TOTAL AVAILABLE FUNDS	\$ 729,819	\$ 668,957	\$ 917,144	\$ 908,284
APPROPRIATIONS				
PERSONNEL EXPENSES	65,832	-	37,143	-
SUPPLIES & MATERIALS	21,259	30,852	30,852	30,852
UTILITIES & UTILITY SERVICES	-	5,000	5,000	5,000
CAPITAL OUTLAY	1,550	76,200	146,502	76,200
TRANSFERS OUT	-	45,639	8,539	48,377
TOTAL APPROPRIATIONS	\$ 88,641	\$ 157,691	\$ 228,035	\$ 160,429
ENDING BALANCE	\$ 641,178	\$ 511,266	\$ 689,109	\$ 747,855

No significant changes are anticipated between the 2024 Adopted Budget and the 2025 Tentative Budget

COMPUTER REPLACEMENT FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 556,607	\$ 537,163	\$ 589,791	\$ 790,022
REVENUES				
INTERGOVERNMENTAL	-	-	-	24,059
MISCELLANEOUS	30,903	-	34,826	23,000
INTERDEPARTMENTAL	173,322	439,010	439,010	428,462
TOTAL REVENUES	\$ 204,225	\$ 439,010	\$ 473,836	\$ 475,520
TOTAL AVAILABLE FUNDS	\$ 760,832	\$ 976,173	\$ 1,063,627	\$ 1,265,542
APPROPRIATIONS				
CAPITAL OUTLAY	171,041	339,550	273,606	625,000
TOTAL APPROPRIATIONS	\$ 171,041	\$ 339,550	\$ 273,606	\$ 625,000
ENDING BALANCE	\$ 589,791	\$ 636,623	\$ 790,022	\$ 640,542

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Increase in service fees to account for rising equipment replacement costs over the next 5 years.
- (2) Anticipate replacing old fiber cabling system that connects the Fiber Building (located just north of the High School) to the Rec Center, Event Center, and General Services Building. Project includes adding additional bandwidth that can support new administration building once completed.
- (3) Anticipate the replacement of approximately 100 security cameras throughout the County.

FLEET MAINTENANCE FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 363,081	\$ 368,945	\$ 360,821	\$ 386,934
REVENUES				
MISCELLANEOUS	17,899	1,200	18,612	12,200
INTERDEPARTMENTAL	43,100	68,100	68,100	82,000
TOTAL REVENUES	\$ 60,999	\$ 69,300	\$ 86,712	\$ 94,200
TOTAL AVAILABLE FUNDS	\$ 424,079	\$ 438,245	\$ 447,533	\$ 481,134
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	5,432	4,600	5,168	10,200
SUPPLIES & MATERIALS	12,143	8,400	11,239	19,500
UTILITIES & UTILITY SERVICES	45,684	47,600	44,192	64,500
TOTAL APPROPRIATIONS	\$ 63,258	\$ 60,600	\$ 60,600	\$ 94,200
ENDING BALANCE	\$ 360,821	\$ 377,645	\$ 386,934	\$ 386,934

Only minor changes are anticipated between the 2024 Adopted Budget and the 2025 Tentative Budget

FLEET REPLACEMENT FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 1,276,061	\$ 1,400,140	\$ 1,612,612	\$ 1,657,914
REVENUES				
MISCELLANEOUS	64,431	253,800	295,070	137,400
INTERDEPARTMENTAL	417,542	680,233	680,232	1,259,333
TRANSFERS IN	42,667	-	-	-
TOTAL REVENUES	\$ 524,640	\$ 934,033	\$ 975,302	\$ 1,396,733
TOTAL AVAILABLE FUNDS	\$ 1,800,702	\$ 2,334,173	\$ 2,587,914	\$ 3,054,648
APPROPRIATIONS				
CAPITAL OUTLAY	-	992,000	930,000	1,031,200
DEPRECIATION/AMORTIZATION	188,090	-	-	-
TOTAL APPROPRIATIONS	\$ 188,090	\$ 992,000	\$ 930,000	\$ 1,031,200
ENDING BALANCE	\$ 1,612,612	\$ 1,342,173	\$ 1,657,914	\$ 2,023,448

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Increase in charges to departments to support a strategy of replacing all participating vehicles at 85,000 or 10 years of age (whichever comes first). This includes additional charges for Public Safety vehicles to account for a replacement cycle averaging 3 years
- (2) Anticipates the planned replacement of up to 20 county-owned vehicles in 2025.

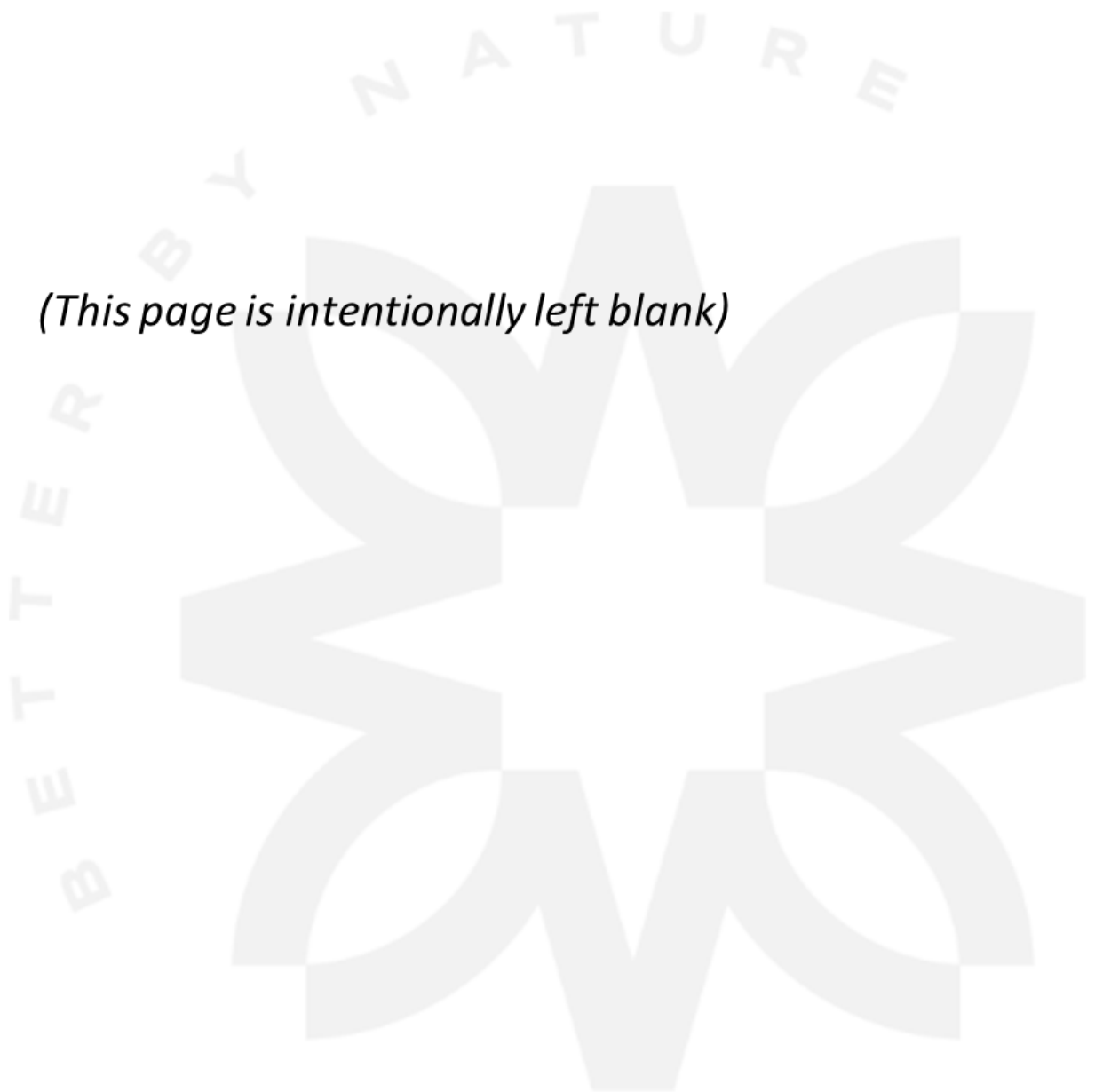
CIP FUNDS



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2025 CAPITAL IMPROVEMENT PROJECT SUMMARY

The 2025 Tentative 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 2025 Tentative Budget (to include the General Fund), include:

- \$11,610,752 for the Wasatch County Court Expansion Project (Year 2 of 3)
- \$16,913,750 for the design and construction of a new Administration Building (Year 1 of 3)
- \$200,000 to finish up the Timberlake Fire Access Road project.
- \$1,927,932 to expand and repair 2400 South Road
- \$1,408,924 to expand and repair 2400 East Road
- \$150,000 for planning and design costs associated with the future expansion and repair of 3600 East Road.
- \$625,000 for the expansion/repair of River and Rock Cliff Road.
- \$3,200,000 for flood restoration in Big Pole, Little Pole, Little Valley, Snake Creek Road, and Guardsman Pass.
- \$150,000 to begin designing the expansion of the Sheriff's and Search and Rescue Building.
- \$120,000 for improvements to the CJC building
- \$900,000 for the replacement of snow plow trucks
- \$300,000 for the replacement of old fiber lines from the Fiber Building (located just north of the High School) to the Rec Cener, Event Center, and General Services Building.
- \$1,500,000 for general County-wide road repairs.

B & C ROADS FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 1,350,434	\$ 544,403	\$ 759,785	\$ 2,711,193
REVENUES				
INTERGOVERNMENTAL	1,761,056	1,654,319	2,421,319	7,663,296
CHARGES FOR SERVICE	72,009	-	22,602	-
MISCELLANEOUS	33,901	4,400	51,474	33,600
TRANSFERS IN	-	-	767,778	140,676
TOTAL REVENUES	\$ 1,866,966	\$ 1,658,719	\$ 3,263,173	\$ 7,837,572
TOTAL AVAILABLE FUNDS	\$ 3,217,400	\$ 2,203,122	\$ 4,022,958	\$ 10,548,765
APPROPRIATIONS				
PERSONNEL SERVICES	58,736	-	20,740	-
GENERAL & CONTRACTED SERVICES	788,707	-	-	-
SUPPLIES & MATERIALS	1,502,174	920,100	920,100	1,500,000
CAPITAL OUTLAY	107,998	601,500	200,000	7,511,856
TRANSFERS OUT	-	191,625	170,926	350,000
TOTAL APPROPRIATIONS	\$ 2,457,615	\$ 1,713,225	\$ 1,311,765	\$ 9,361,856
ENDING BALANCE	\$ 759,785	\$ 489,897	\$ 2,711,193	\$ 1,186,909

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Increase in State/Federal funding to be used for specific road repair projects budgeted in 2025.
- (2) Transfer from Impact Fee Fund to pay for applicable 2025 road expansion projects.
- (3) Increase transfer to General Fund to pay for related personnel expenses associated with planned road projects.
- (4) Increase in budget for planned 2025 road construction projects anticipated in 2025.

CIP FUND: GENERAL USE

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 13,175,644	\$ 13,451,318	\$ 13,388,424	\$ 27,956,831
REVENUES				
TAXES	966	-	-	-
INTERGOVERNMENTAL	444,459	430,000	-	130,000
MISCELLANEOUS	658,705	16,014,000	25,333,786	421,000
TRANSFERS IN	-	666,000	1,866,000	1,342,000
TOTAL REVENUES	\$ 1,104,130	\$ 17,110,000	\$ 27,199,786	\$ 1,893,000
TOTAL AVAILABLE FUNDS	\$ 14,279,774	\$ 30,561,318	\$ 40,588,210	\$ 29,849,831
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	1,250	250,000	499,400	-
CAPITAL OUTLAY	890,100	12,900,000	9,296,802	28,724,509
TRANSFERS OUT	-	200,000	2,835,176	-
TOTAL APPROPRIATIONS	\$ 891,350	\$ 13,350,000	\$ 12,631,378	\$ 28,724,509
ENDING BALANCE	\$ 13,388,424	\$ 17,211,318	\$ 27,956,831	\$ 1,125,322

The change in funding from the 2024 Adopted Budget to the 2025 Tentative Budget is due to:

- (1) Anticipate costs associated with the County Courthouse Expansion Project.
- (2) Anticipated costs associated with the New Administration Building Project.
- (3) Anticipated design costs associated with the Lake Creek Debris Basin Project (will be mostly offset by increase in revenue from state funding).
- (4) One-time transfer in revenue from the Transportation Fund to pay for the one-time transfer in 2024 for Transportation costs.

CIP FUND: OPEN SPACE

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ (0)	\$ -	\$ 2,212,193	\$ 4,224,501
REVENUES				
TAXES	149,723	-	36,045	-
LICENSES & PERMITS	-	-	439,123	430,000
MISCELLANEOUS	-	-	114,090	75,000
TRANSFERS IN	2,062,470	-	1,423,049	-
TOTAL REVENUES	\$ 2,212,193	\$ -	\$ 2,012,308	\$ 505,000
TOTAL AVAILABLE FUNDS	\$ 2,212,193	\$ -	\$ 4,224,501	\$ 4,729,501
APPROPRIATIONS				
CAPITAL OUTLAY	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 2,212,193	\$ -	\$ 4,224,501	\$ 4,729,501

This fund was created towards the end of 2023 to improve the tracking of restricted monetary assets associated with the purchase of Open Spaces. No expenses are anticipated in the 2025 Tentative Budget.

IMPACT FEES FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 2,050,410	\$ 2,417,724	\$ 3,339,404	\$ 3,826,568
REVENUES				
CHARGES FOR SERVICE	1,614,790	1,260,000	1,467,232	1,390,000
MISCELLANEOUS	268,943	4,000	170,972	111,000
TRANSFERS IN	-	-	360,000	-
TOTAL REVENUES	\$ 1,883,733	\$ 1,264,000	\$ 1,998,204	\$ 1,501,000
TOTAL AVAILABLE FUNDS	\$ 3,934,143	\$ 3,681,724	\$ 5,337,608	\$ 5,327,568
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	564,648	-	75,100	50,000
UTILITIES & UTILITY SERVICES	30,091	31,000	30,091	15,046
CAPITAL OUTLAY	-	-	614,071	600,000
TRANSFERS OUT	-	24,000	791,778	140,676
TOTAL APPROPRIATIONS	\$ 594,739	\$ 55,000	\$ 1,511,040	\$ 805,722
ENDING BALANCE	\$ 3,339,404	\$ 3,626,724	\$ 3,826,568	\$ 4,521,846

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

- (1) Includes increase in revenue associated with the changes to the Transportation Impact Fee approved in 2024.
- (2) Includes transfers to B&C Road Fund to help fund authorized road expansion projects
- (3) Provide Year 1 of 4 funding associated with MIDA Roundabout Project.
- (4) Reduces the debt service payment to reflect the final note payment associated with the purchase of the Hicken's property.
- (5) Includes funds to conduct impact fee studies for the Park and Recreation and Public Safety Impact Fees.

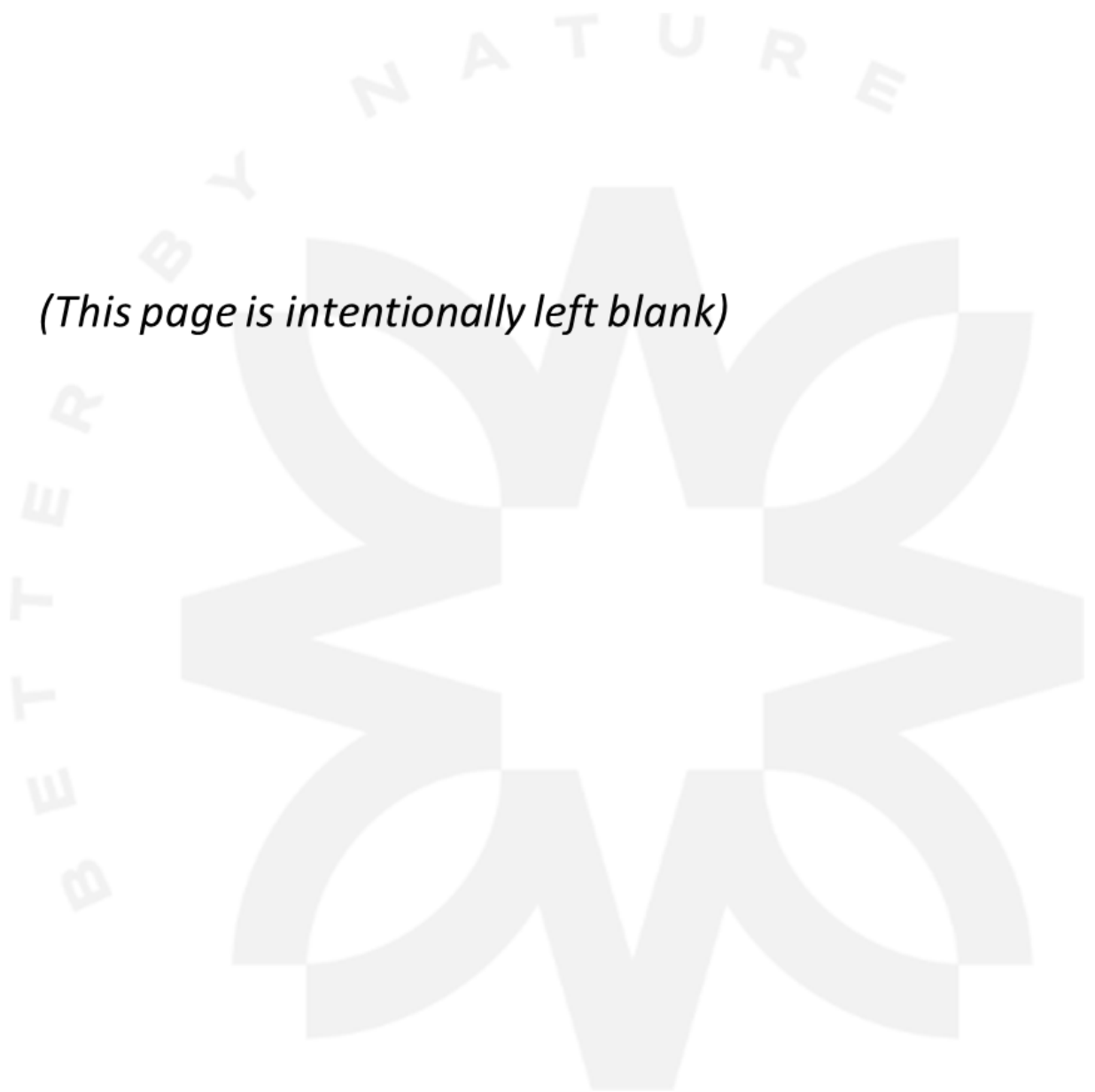
DEBT SERVICE FUNDS



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G.O. OBLIGATION DEBT SERVICE BOND FUND

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 202,962	\$ -	\$ 633,725	\$ 473,002
REVENUES				
TAXES	-	-	358,587	359,341
MISCELLANEOUS	10,385	-	4,252	-
TRANSFERS IN	420,378	-	-	-
TOTAL REVENUES	\$ 430,763	\$ -	\$ 362,839	\$ 359,341
TOTAL AVAILABLE FUNDS	\$ 633,725	\$ -	\$ 996,564	\$ 832,343
APPROPRIATIONS				
UTILITIES & UTILITY SERVICES	-	-	320,600	310,100
TRANSFERS OUT	-	-	202,962	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ 523,562	\$ 310,100
ENDING BALANCE	\$ 633,725	\$ -	\$ 473,002	\$ 522,243

This fund was created at the end of 2023 to track revenues/expenditures associated with general obligation bond payments and includes the following appropriations in 2025.

- (1) Annual bond payments associated with the 2020 General Obligation Bond (for purchase of open space).

MUNICIPAL BUILDING AUTHORITY

	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	TENTATIVE 2025
BEGINNING BALANCE	\$ 3,865,060	\$ 2,876,952	\$ 576,473	\$ 557,169
REVENUES				
TAXES	377,294	357,500	0	-
INTERGOVERNMENTAL	-	200,000	342,127	896,752
MISCELLANEOUS	147,919	18,000	157,364	17,000
TRANSFERS IN	635,400	811,991	954,118	1,529,152
TOTAL REVENUES	\$ 1,160,613	\$ 1,387,491	\$ 1,453,610	\$ 2,442,904
TOTAL AVAILABLE FUNDS	\$ 5,025,673	\$ 4,264,443	\$ 2,030,083	\$ 3,000,073
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	-	-	131,000	-
UTILITIES & UTILITY SERVICES	957,708	1,387,491	1,341,914	2,425,904
CAPITAL OUTLAY	1,008,645	-	-	-
TRANSFERS OUT	2,482,848	-	-	-
TOTAL APPROPRIATIONS	\$ 4,449,200	\$ 1,387,491	\$ 1,472,914	\$ 2,425,904
ENDING BALANCE	\$ 576,473	\$ 2,876,952	\$ 557,169	\$ 574,169

In 2024, this fund was utilized to track all debt service payments and account for all open space bond proceeds. The decision was made in 2024 to split this fund into 3 new funds for improved monetary tracking. Effective in 2024, this fund only tracks revenues and expenditures associated with non-general obligation bond payments and includes the following appropriations in 2025:

- (1) Revenue from the State and Transfers from the General Fund to fund the required annual costs associated with the 2024 Lease Revenue Bond (courthouse expansion).
- (2) Transfer from the Restaurant Tax Fund to pay the annual bond payment associated with the 2021 lease revenue refinancing bond.

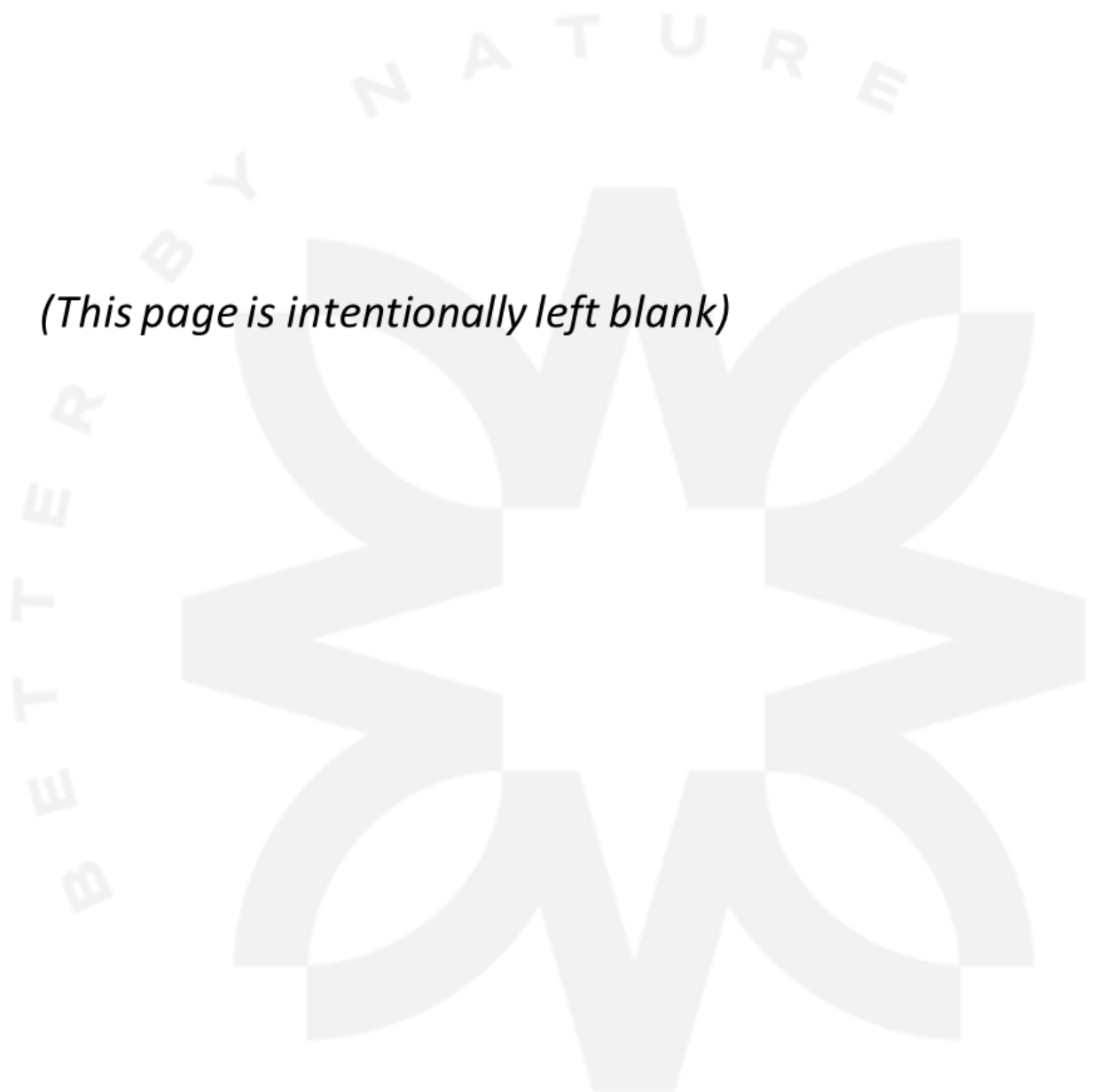
APPENDICES



BETTER BY NATURE



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

2025 APPROVED BUDGET CALENDAR

On July 3, 2024, Wasatch County Council approved the following 2025 Budget Calendar.

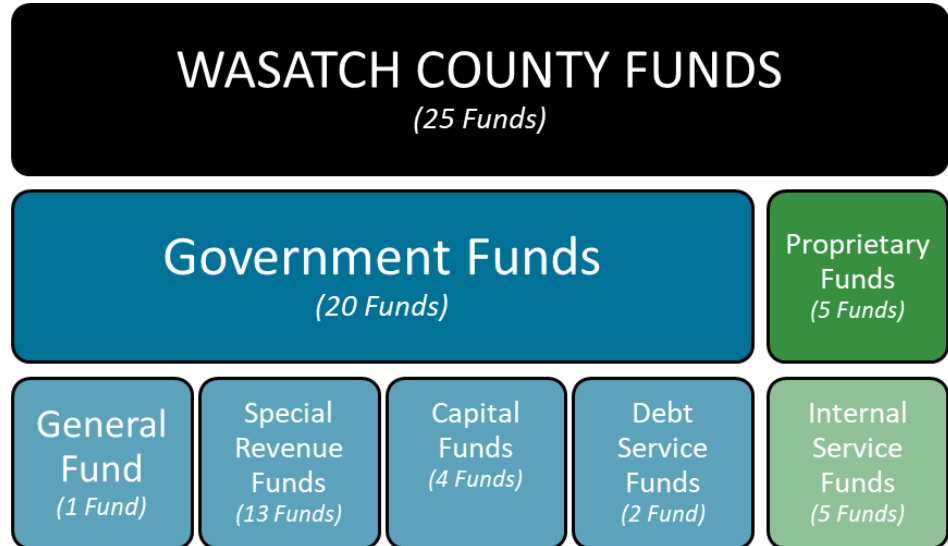
Proposed Date	Location & Time	Title and Description
July 03, 2024	County Council Chambers at 4:00 PM	Public Meeting: Discussion and Adoption of the 2025 Wasatch County Budget Calendar.
Sept. 11, 2024¹	County Council Chambers at 4:00 PM	Work Session: Presentation of the 6 Month Financial Report and 5-Year Financial Forecast. A Discussion regarding Council's budget priorities for 2025 & the potential need for Truth-in-Taxation
Oct. 2, 2024 (Only if Needed)	The Wasatch Wave	Public Notification: 1 st Notification of October 16 th Public Hearing Meeting to discuss Truth-in-Taxation in greater detail. (needed only if Council determines the possibility for Truth-in-Taxation is needed)
Oct. 9, 2024 (Only if Needed)	The Wasatch Wave	Public Notification: 2 nd Notification of October 16 th Public Hearing Meeting to discuss Truth-in-Taxation in greater detail. (needed only if Council determines the possibility for Truth-in-Taxation is needed)
Oct. 16, 2024 (Only if Needed)	County Council Chambers at 6:00 PM	Public Hearing: A detailed discussion regarding Truth-in-Taxation to include county's intent to increase property taxes, dollar amount of increase, purpose for increase, and approximate percentage increase. (This public hearing is only needed if Council previously determined that Truth-in-Taxation may be potentially needed)
November 6, 2024	County Council Chambers at 4:00 PM	Public Meeting: Formal presentation of 2025 Tentative Budget Document in preparation for discussion during the Nov. 13, 2024 Work Session meeting. The Tentative Budget is also made available to the public for viewing and time at this time.
Nov. 13, 2024	County Council Chambers at 4:00 PM	Work Session: After having time to review the Tentative Budget Document, a work session is held to discuss the 2025 Tentative Budget to seek council/public input regarding potential adjustments.
Nov. 20, 2024	The Wasatch Wave	Public Notification: 1 st Notification of Dec. 4 th Public Hearing Meeting to be posted in the Wasatch Wave
Nov. 27, 2024	The Wasatch Wave	Public Notification: 2 nd Notification of Dec. 4 th Public Hearing Meeting to be posted in the Wasatch Wave
Dec. 4, 2024	County Council Chambers at 4:00 PM	Public Meeting: Presentation discussing recommended changes to the 2025 Tentative Budget (based upon feedback received from Council and Community) to be included in the Proposed Budget presented during the December 4 th Public Hearing meeting.
Dec. 4, 2024	County Council Chambers at 6:00 PM	Public Hearing: Public Hearing regarding the 2025 Wasatch County Annual Budget and Potential Adoption of the 2025 Wasatch County Annual Budget

¹ Date was moved to September 18, due to the cancelation of the September 11th Work Session Meeting

APPENDIX B: DESCRIPTION OF FUNDS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Wasatch County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. There are 25 funds that are appropriated through the adoption of this Budget document.¹ These funds are divided between two major fund categories

(Governmental funds and Proprietary Funds) and then among 5 fund sub-categories (General Fund, Special Revenue Funds, Capital Funds, Debt Service Funds, and Internal Service Funds).



GOVERNMENTAL FUNDS

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

- **General Fund** – The General Fund serves as the chief operating fund of the County and the main revenue sources for the General fund are taxes, charges for services, fines, and forfeitures. Expenditures are for general government use.
- **Special Revenue Fund(s)** – Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. There are 12 Special Revenue funds appropriated within the 2025 Tentative Budget:
 - EMS Sales Tax Fund
 - *Federal Grants Fund*
 - *Health Services Fund*

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

- *Jail Commissary Fund*
 - *Library Fund*
 - *Library Maintenance Fund*
 - *Liquor Distribution Fund*
 - *M.I.D.A. 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 project funds come from several different sources, including general obligation bonds, grants from state and federal government, and appropriations from the General Fund and special revenue funds. Wasatch County has 3 Capital Funds that are appropriated through the adoption of the 2025 Tentative Budget:
 - *B & C Roads Fund*
 - *General Capital Improvement Plan (CIP) Fund-General Use*
 - *General Capital Improvement Plan (CIP) Fund-Open Space*
 - *Impact Fees Fund*
 - **Debt Service Fund(s)** – Debt Service Funds are used to account for principal and interest payments on long-term obligations. The 2025 Tentative Budget document includes two debt service:
 - *Municipal Building Authority Fund*
 - *G.O. Debt Service 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
EMS Sales Tax Fund	Yes	Governmental	Administration
Federal Grants Fund	Yes	Governmental	Administration
Health Service	Yes	Governmental	Health Department
Jail Commissary	Yes	Governmental	Sheriff's Office
Library	Yes	Governmental	Library Department
Library Maintenance	Yes	Governmental	Library Department
Liquor Distribution	Yes	Governmental	Sheriff's Office
M.I.D.A.	Yes	Governmental	MIDA Department
Restaurant Tax	Yes	Governmental	Administration
Trail, Arts, & Park Tax	Yes	Governmental	Administration
Transient Room Tax	Yes	Governmental	Administration
Transportation Tax	Yes	Governmental	Administration
911 Emergency Services	Yes	Governmental	Sheriff's Office
B & C Roads	Yes	Governmental	Public Works Dept.
CIP – General Use	Yes	Governmental	Administration
CIP – Open Land	Yes	Governmental	Administration
Impact Fees	Yes	Governmental	Administration
Municipal Building Authority	Yes	Governmental	Administration
G.O. Debt Service Bond	Yes	Governmental	Administration
I.T. Services	Yes	Proprietary	IT Department
Communication Equipment	Yes	Proprietary	Sheriff's Department
Computer Replacement	Yes	Proprietary	I.T. Department
Fleet Maintenance	Yes	Proprietary	Public Works Dept.
Fleet Replacement	Yes	Proprietary	Public Works Dept.

APPENDIX C: LONG-TERM FINANCIAL POLICIES

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

ACCOUNTING & AUDITING PRACTICES:

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

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

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

BASIS OF BUDGETING & ACCOUNTING

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

BALANCED OPERATING BUDGET

The county will annually adopt a balanced budget for each fund where the operating revenues are equal to (or exceed) operating expenditures. 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 Calendar Year 2025, the County's total outstanding long-term debt will be \$27.8 Million. The debt represents general obligation bonds, revenue bonds, and notes payable.

General Obligation Bonds: In April 2020, the County issued a \$4,390,000 general obligation bond for the purchase of open space. The 2025 Tentative Budget anticipates that the total remaining debt for this bond (at the start of 2025) will be \$3,926,000. Payments are due in annual principal installments ranging from \$156,000 in 2025 to \$322,000 in 2041. The bond also accrues interest at an annual rate of approximately 4.0% and is payable semi-annually each year.

Revenue Bonds: In November 2021, the Municipal Building Authority issued a \$4,700,000 lease revenue bonds for the refunding of a 2013 revenue bond. The 2025 Tentative Budget anticipates that the total remaining debt for this bond (at the start of 2025) will be, \$3,310,000. The bond is due in annual principal installments ranging from \$500,000 in 2025 to \$605,000 in 2030. The bond also accrues interest at approximately 4% and is payable semi-annually each year.

In March 2024, the Municipal Building Authority issued a \$23,431,000 lease revenue bond for the expansion of the Wasatch County Court Building. The 2025 Tentative Budget anticipates that the remaining debt for this bond (at the start of 2025) will be \$20,595,000. The bond is due in annual principal installments ranging from \$818,000 in 2025 to \$1,700,000 in 2044. The bond also accrues interest at approximately 4.5% and is payable semi-annually 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 in the amount of \$324,000. The 2025 Tentative Budget anticipates that the total remaining debt for this note (at the start of 2025) will be \$14,683. The note's final payment will be made in 2025 in the total amount of \$15,046.

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

OUTSTANDING PRINCIPLE AND INTEREST OBLIGATIONS

Calendar Year	G.O. BONDS		REVENUE BOND		NOTES PAYABLE		TOTAL PAYMENT	
	Principal & Premium	Interest	Principal & Premium	Interest	Principal & Premium	Interest	Principal & Premium	Interest
2025	\$ 156,000	\$ 154,100	\$ 1,316,000	\$ 1,109,904	\$ 14,683	\$ 363	\$ 1,486,683	\$ 1,264,367
2026	170,000	147,400	1,361,000	1,065,424	-	-	1,531,000	1,212,824
2027	180,000	140,400	1,407,000	1,018,553	-	-	1,587,000	1,158,953
2028-2032	1,010,000	586,400	6,538,000	4,327,001	-	-	7,548,000	4,913,401
2033-2037	1,225,000	363,500	5,743,000	3,225,491	-	-	6,968,000	3,588,991
2038-2042	1,185,000	97,100	5,673,000	1,909,594	-	-	6,858,000	2,006,694
2043-2048	-	-	1,867,000	270,276	-	-	1,867,000	270,276
TOTAL	\$ 3,926,000	\$ 1,488,900	\$ 23,905,000	\$ 12,926,240	\$ 14,683	\$ 363	\$ 27,845,683	\$ 14,415,503

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

Legal Debt Margin

2024 Estimated Market Valuation:	\$18,677,521,407
Debt Limit	
Debt Limit (2% of Est. Market Valuation)	\$373,550,428
Less Outstanding Debt (GO Debt only)	\$3,926,000
Legal Debt Margin	\$369,624,428

Total Net Debt Application to the Limit as a Percentage of the Debt Limit: 1.05%

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.

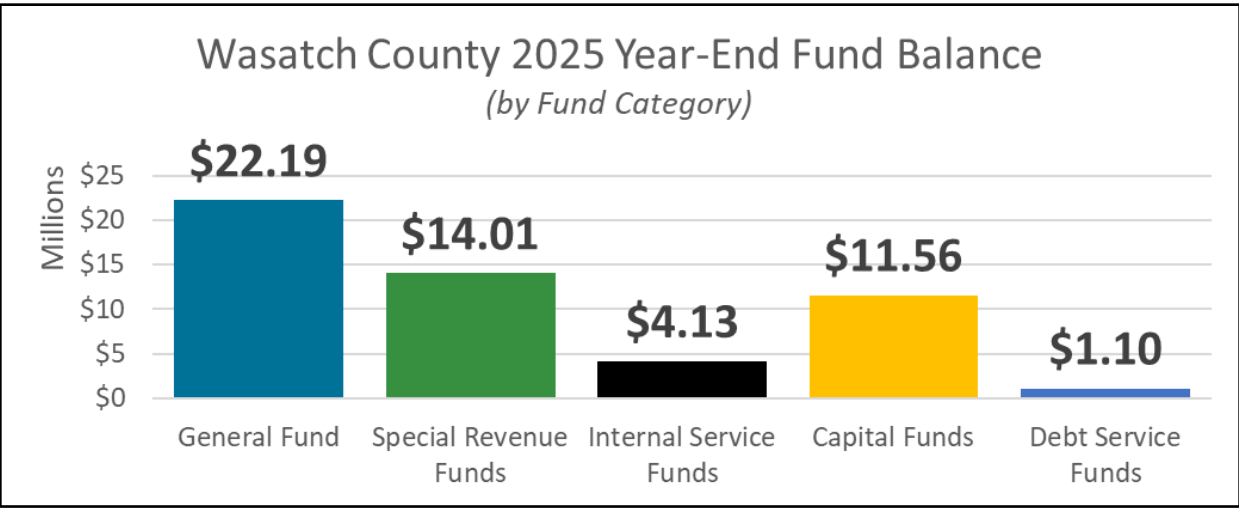
FINANCIAL REPORTING AND MONITORING:

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. The 2025 Tentative Budget anticipates that Wasatch County will end 2025 with a total fund balance of \$53.0 M. The following graph provides a total amount of fund balance expected at the end of 2025 divided among the following four fund categories: The General Fund; Special Revenue Funds; Internal Service Funds; and Debt Service Funds, and Capital Funds.



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

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

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

In accordance with Title 17-36-16 of the Utah State Code, “A county may accumulate retained earnings in any enterprise or internal service fund or a fund balance in any other fund.” However, with respect to the General Fund, the maximum accumulated unappropriated surpluses cannot exceed 65% of the total revenues collected within the General Fund. In 2025, the total anticipated revenues to be collected within the General Fund (minus all Transfers In) is estimated at \$41.76 M.

To protect the County against potential emergencies, Wasatch County will strive to maintain a General Fund fund balance in excess of 50% of total anticipated revenues. As proposed, the 2025 Tentative Budget anticipates ending the year with a 53% fund balance.

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

In times of emergency (as determined by the County Council), the county may temporarily utilize the General Fund’s existing fund balance to preserve existing service levels provided to the community. However, if the use of reserve results in the fund balance lowering to an amount that is less than 45% of total revenue collected, the County Manager will prepare an emergency management plan (to be

approved by Council) that outlines a strategy (to include a reduction in community services) to restore a 50% General Fund fund balance. This strategy could include reductions in community services.

LONG-TERM FINANCIAL PLANNING

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

OPERATING BUDGET POLICY

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

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

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