Utah County
HEART of UTAH

PUBLIC NOTICE IS HEREBY GIVEN THAT THE

BOARD OF COMMISSIONERS OF UTAH COUNTY, UTAH

WILL HOLD A BUDGET WORK SESSION

IN THE UTAH COUNTY HISTORIC COURTHOUSE BALLROOM

51 S UNIVERSITY AVE, PROVO, UT 84601
September 4, 2025 - 2:00 PM

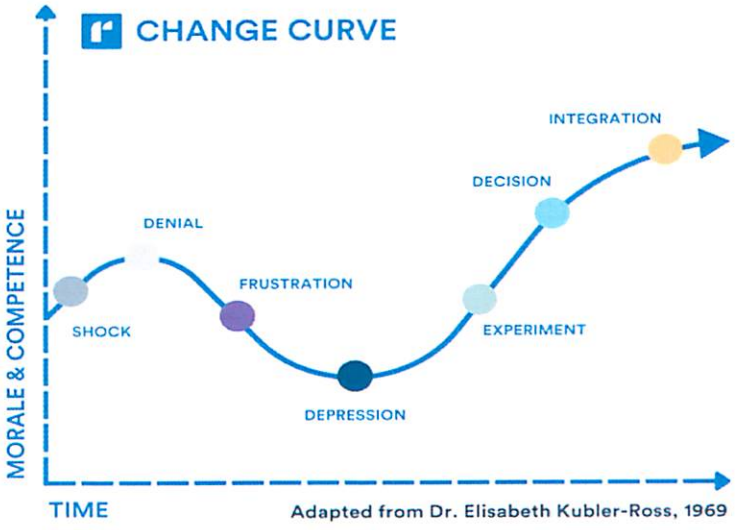
WORK SESSION

1. WORK SESSION REGARDING THE 2026 UTAH COUNTY BUDGET FOR THE GENERAL FUND AND OTHER BUDGETARY FUNDS OF UTAH COUNTY, UTAH.
-Ezra Nair, Commission

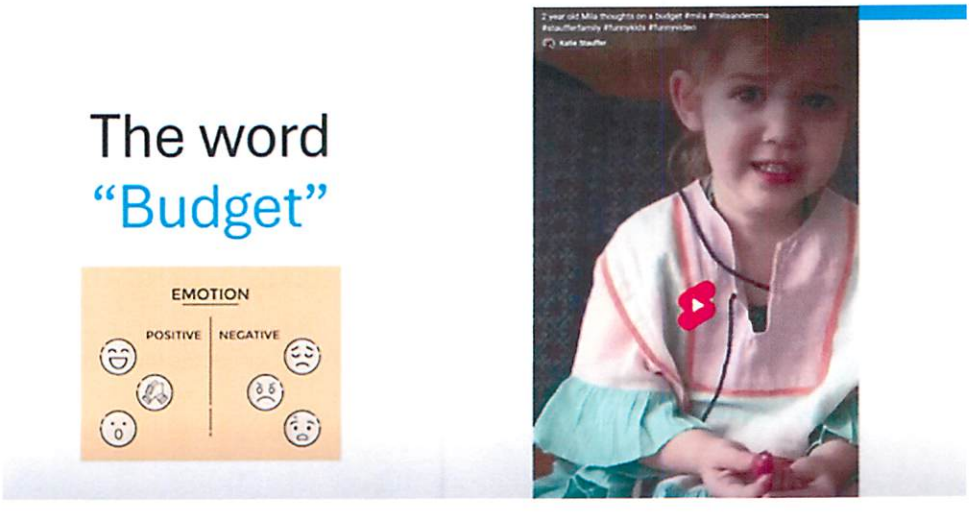
(Meeting called to order: 2:02pm)

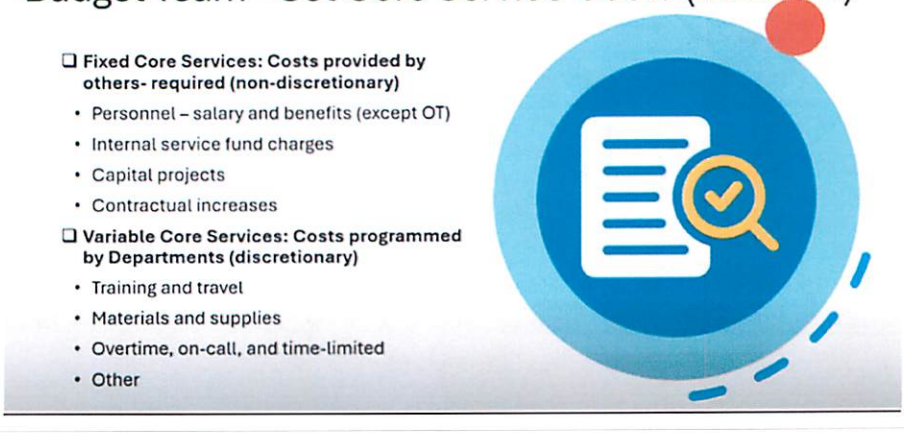
In attendance: see attached sign in sheet

EZRA NAIR *(Utah County Administrator)* **WELCOMED EVERYONE TO THE BUDGET KICK-OFF AND PRESENTED THE FOLLOWING SLIDES. PLEASE REFER TO THE AUDIO FOR ADDITIONAL INFORMATION.**



GINA TANNER *(Budget Manager)* **PRESENTED THE FOLLOWING POWER POINT.**





What is in a Supplemental Services Allocation Decision Package?

A Request is Much More Than Cost

- Is the request one-time or ongoing?
- Is it for full-time employees (FTEs)? Have all the appropriate costs been identified?
- Does it have facilities or IT elements? If so, has it been vetted by those areas?
- How will this improve services or solve a problem? What other options were considered? Why were they rejected?
- What happens if this is not funded?
- How does this support Utah County's strategic plan?
- What performance measures are in place? How will success be measured?

The Budget Process for Target-Based Budgeting

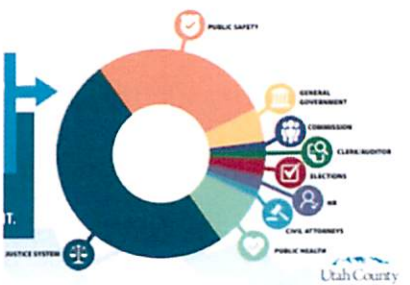
Revenue Forecast: Total available budget is determined.

Core Services and level of service defined as existing "baseline" budget.

Core Services Target: Budget Team provides departments a fixed discretionary budget for essential core services.

Supplemental Services Allocation Request: Departments propose additional funding through decision packages as a "new request."

Final Budget: Budget Team will balance core and supplemental services within available revenue.



Find More Money

JEREMY WALKER *(Utah County Director of Financial Services)* **PRESENTED THE FOLLOWING SLIDE SHOW.**

FINANCIAL SERVICES AT UTAH COUNTY

- Accounting
- Analysis
- Budgeting
- Procurement
- Grants Admin
- Vault Training and Support

What we do in Financial Services Division

Our Purpose

We support departments in providing essential serves effectively and efficiently while ensuring compliance, promoting transparency, and safeguarding taxpayer dollars.

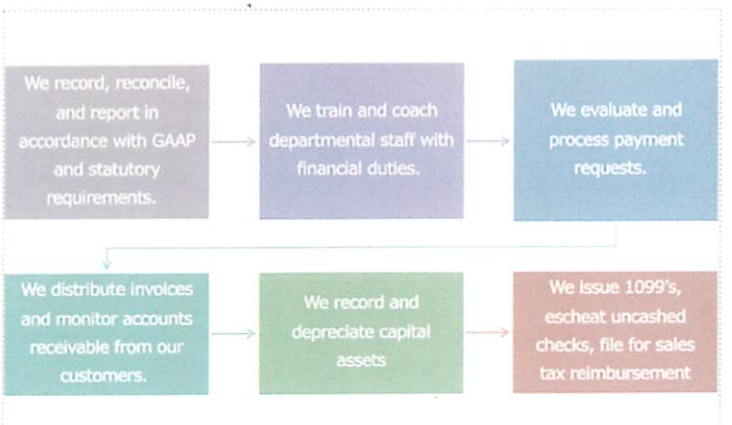
UTAH COUNTY AUDITOR

Our Mission

Our mission is to support Utah County departments through collaborative and expert financial management. We work closely with departments to understand their operations, needs, and goals. We delivering accurate accounting, responsible budgeting, efficient procurement, insightful analysis, complaint grant administration, effective training and support, and maintain sound financial policies.

Cost Drivers

Accounting	Budget	Training and Support	Grants Admin	Procurement
# of Funds and Accounts	# of Departments	# of System Users	# of Grants	# of Purchases > Threshold
# of Bank Accounts	# Agenda Items	# of New Users	# of Sub-recipients	# of Unreconciled P-card Transactions
# of Adjusting JEs	# of Assets In ERF	# of System/Policy Changes	# of Program Managers	



Accounting Division Operational Mandates

Accounting Division Performance Measures

1	2	3	4	5	6
Average number of days to close each month	Number of manual journal entry lines to change accounts charged	Number of AR invoices delivered	Average number of days to pay AR invoices	Average number of days AR invoice is delinquent	Average number of days from submission date to pay date

BUDGET DIVISION

Operational Mandates and Performance Measures

Budget Division Operational Mandates

- Prepare the tentative budget annually
- Support the commission in creating the annual budget and amendments
- Process approved budget transfers
- Oversee the Equipment Replacement Program
- Coordinate the Capital Investment Program
- Perform monthly budget to actual analysis
- Conduct Fee Analysis to ensure revenue = cost
- Provide training and consultation on budget issues and processes
- Review all commission agenda items for budgetary impact

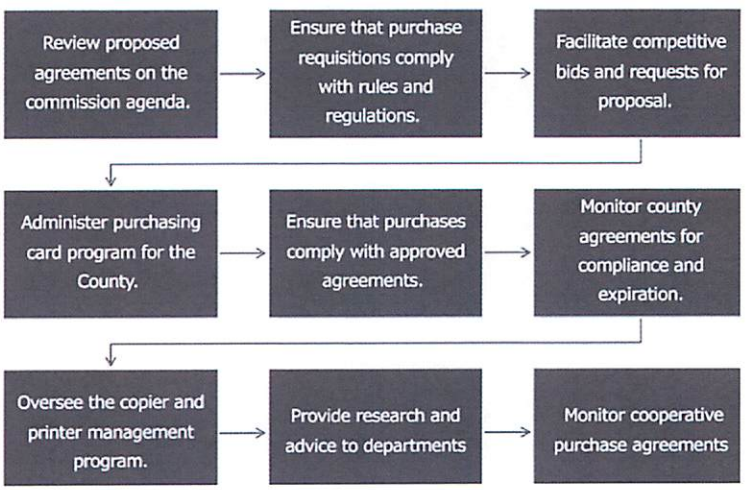
Budget Division Performance Measures

- Number of departments and programs
- Number of commission agenda items
- Number of budget transfers
- Number of assets in ERF
- Number of Fees

PURCHASING DIVISION

Operational Mandates and Performance Measures

Purchasing Division Operational Mandates

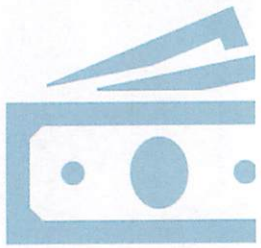


Purchasing Division Performance Measures

- Number of training hours provided in-person or online
- Number of consultations
- Number of commission agenda items reviewed
- Number of requests for proposals generated
- Number of requisitions reviewed
- Number of contracts reviewed
- Number of P-card transactions not reconciled within 30 days

GRANTS ADMINISTRATION DIVISION

Operational Mandates and Performance Measures



Grants Administration
Operational Mandates

Provide	Provide training and consultation to program managers
Ensure	Ensure that agreements comply with federal regulations
Ensure	Verify that competitive bids and RFPS comply with federal regulations
Conduct	Conduct monitoring activities for all federal grant programs
Review	Verify financial reports to ensure alignment with the GL
Monitor	Monitor county agreements and contracts for compliance and expiration.
Review	Review agenda items with grant implications
Serve	Serve as grants reporting portal administrator

Grants Administration
Performance Measures

- Number of training hours provided in-person or online
- Number of Grants
- Number of commission agenda items reviewed
- Number of Monitoring visits
- Number of Reports verified
- Number of contracts reviewed

VAULT (ERP) TRAINING AND SUPPORT TEAM

Operational Mandates and Performance Measures

1. Ensure that Vault if operational at all times
2. Operate a Vault help desk
3. Manage 3rd party relationships for software support
4. Identify and engage with users to optimize system functionality
5. Update training materials as policy and system features evolve
6. Create reports and dashboards to support users
7. Conduct online and in-person training on financial systems and policies

Vault (ERP) Training and Support Operational Mandates

VAULT (ERP) Training and Support Performance Measures

- NUMBER OF USERS
- VISITS WITH DEPARTMENTS
- NEW USERS
- HOURS OF TRAINING PROVIDED
- SYSTEM ENGAGEMENTS
- NEW REPORTS CREATED
- NEW DASHBOARDS
- HELP DESK TICKETS

ALLOCATION METHOD

Administrative Services ISF

Allocation of Financial Services ISF (Fund 680)

- Budgets are set using budgeted amounts
- Actuals are charges after year-end using actual expenses

Human Resources

% of total dollars budgeted for wages and benefits

Financial Services, Legal, and Administration

% of total dollars budgeted minus pass-through amounts

Equipment Replacement Fund

$ Actual depreciation

2026 INITIATIVES

- Vault Go-live
- Vault Budget Module
- Service Level Agreements

IN CONCLUSION:

FEEDBACK IS A GIFT, PLEASE BE GENEROUS.

RODNEY MANN *(Utah County Auditor)* **PRESENTED THE FOLLOWING SLIDE SHOW.**

UTAH COUNTY AUDITOR

Internal Audit Division

Our Mission

Internal auditing strengthens Utah County by providing independent, risk-based assurance and advice to elected officials and management. It enhances the County's ability to achieve its objectives, improve governance, risk management, and controls, support decision-making and oversight, build credibility with stakeholders, and better serve the public interest.

Cost Drivers

Internal Audit Plan

- # of Assurance Engagements
- # of Consulting Engagements
- # of Tips
- # of High-risk Areas

Engagement Work

- # of Findings (and Follow-ups)
- # of Regulatory Requirements (i.e. Engagement Criteria)

Engagement Work

- # of Untimely Client Data Responses
- # of Complex Operations
- # of Manual Data Extraction Processes

Training

- # of Untrained Countywide Employees
- # of Division Required CPE Training Hrs.

INTERNAL AUDIT DIVISION

Operational Mandates and Performance Measures

We complete an annual risk assessment.

We present an annual internal audit plan to the Audit Committee for review/edit and adoption.

We plan each engagement's objectives, risks, outcomes, controls & procedures.

We complete fieldwork (i.e. document reviews, interviews, data analytics & control testing).

We draft reports, which include findings, recommendations & responses.

We follow-up on corrective action plans.

Internal Audit Division Operational Mandates

Internal Audit Division Performance Measures

- Dollars Audited
- Walkthroughs Completed
- Hotline Tip Response Time
- Engagement Reports Produced
- IA Plan % Completed
- Recommendations Made

Internal Audit Division Selected Outcomes

- ✓ Two departments completing yearly inventory reviews, resulting in significant COFIS Fixed Asset Module corrections
- ✓ Physical security improved at Motor Pool warehouse
- ✓ Numerous COFIS control improvements
- ✓ Health cash receipts awaiting deposit safeguarded
- ✓ Numerous policy recommendations
- ✓ Payroll system material control deficiencies identified
- ✓ Commissary cash receipting, disbursement, and accounting improved

RALF BARNES *(Director – Human Resources)* **PRESENTED THE FOLLOWING SLIDE SHOW.**

Human Resources

ISF Division Mission Statement:

P³ - The People who take care of the People who serve the People.

Overview:

- Cost driver or structure for those services
  - Based upon employee cost
- What we do
  - Our services span the full employee lifecycle...
    - from recruiting and onboarding, through pay and benefits, to learning & development, compliance, and separation/retirement.

Target Based Budgeting

Core General Services

Past Successes — Department Accomplishments

Other Accomplishments:

- Safety & Risk Improvements
- WD Time off Posting Rules
- Recruitment Module Enhancements
- Part-Time Pay Plan Conversion
- SO Physical Fitness Testing

Past Successes — Service Metrics

- **Learning & Development**
  - **1500 appraisals**
  - **11,620 Courses Completed on-time (4 out of compliance)**
  - **257 Live Leadership Courses Completed**
- **Comp & Payroll**
  - **44,747 Pay Events On-time/Correct**
  - **2150 Pay Increases Processed**
  - **Market based increase average 3.5%**
- **Benefits**
  - **720 Inquiries**
  - **1250 Open Enrollments**
  - **176 Employees Oriented**
- **Talent**
  - **6,977 Applications,**
  - **454 EE Hired**
  - **Vacant positions: 2023 - 101, 2024 - 76, 2025 – 60**
  - **Turnover rate 2023 – 14.3%, 2024 – 11.%, 2025 – 9.5%**

Past successes

HR Business Partner Touchpoints

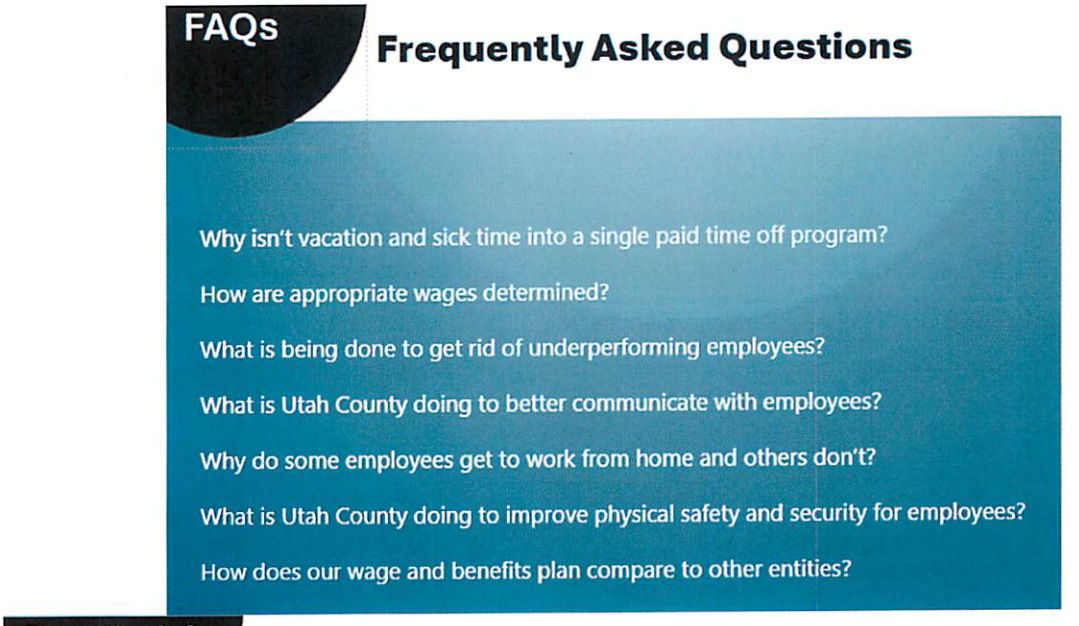
Touchpoint	Jan	Feb	Mar	Apr	May	Jun	Jul
Investigations	9	10	10	4	8	3	0
Leader Consulting	126	150	177	151	179	157	119
Disciplinary Actions	2	4	6	2	4	2	0
Involuntary Terms	2	3	1	1	4	2	2
Meetings Attended	41	41	43	37	35	28	14
Training Conducted	2	6	5	5	4	4	1
One on Ones w/employees	27	39	40	32	27	23	3
Policy Work	8	16	7	6	9	4	2
Predetermination Meetings	2	2	1	0	0	1	2
ADA case meetings	2	5	2	2	3	2	1
FMLA/Worker Comp/Fit For Duty assistance	20	16	32	50	32	26	0
Staffing Plan Support	24	15	20	21	32	37	0
Total	265	307	344	311	337	289	144

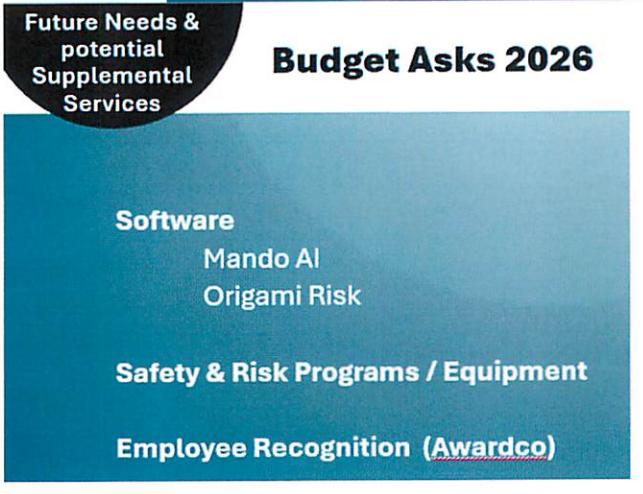
Costs for Services

Describe the Cost Driver or Structure

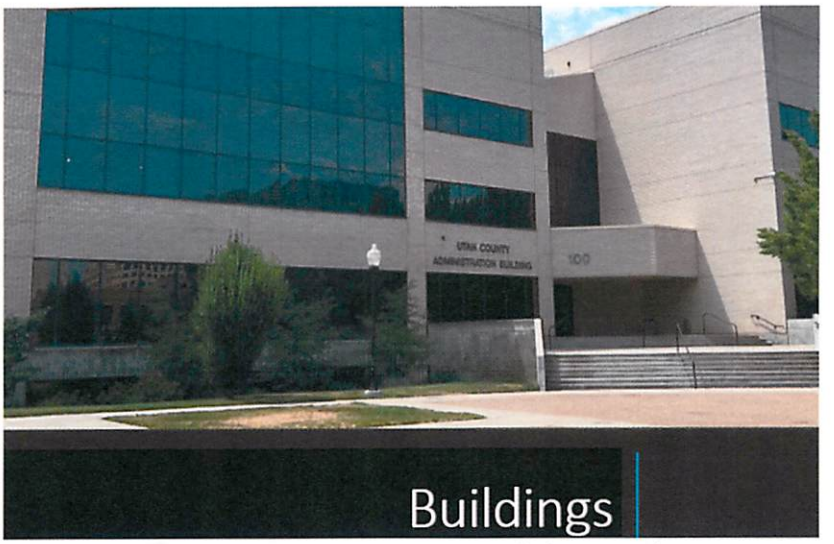
Human resources: (old) Cost driver was based on a percentage of your overall personnel wages and benefits
(new) Cost driver will be determined by overall employee headcount

Simpler and more transparent: each employee generates roughly similar HR workload (hiring, benefits enrollment, records, policy administration).More equitable when workload is driven by headcount rather than salary level.





RICHARD NIELSON *(Utah County Public Works Director)* **PRESENTED THE FOLLOWING SLIDE SHOW.**



What is included in your Buildings lease rate?

- Full service lease
- All utilities – including back-up power
- Building maintenance and mechanical system operation and maintenance
- Janitorial services
- Grounds maintenance – Landscaping, parking lots, sidewalks
- 24/ 7 on call service
- Meeting room set up
- Access management – keys and key cards

Buildings

How to request a work order – workorder@utahcounty.gov

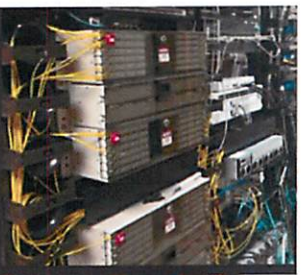
What happens after I request a work order

Items not covered in your building lease – remodels, new furniture, etc. – Inter-gov PO's

Budget calculated on a square foot basis per building – ex. Admin $16.31, Historic Courthouse $22.78

Building Lease rates are paid as actual costs – true up in the following year

Communications (Telephone)



COST DRIVER CHANGE

ITEMS INCLUDED

- INTERNET CONNECTIVITY, INCLUDING WIFI
- CONNECTIVITY BETWEEN COUNTY BUILDINGS – FIBER NETWORK
- TELEPHONE – LOCAL AND LONG DISTANCE
- BUILDING CONTROLS – SECURITY, LIGHTING, HVAC

ADDITIONAL EMPLOYEE IN 2026

Radio

- Mobile Radios (in vehicle)
- Portable Radios (handheld)
- Mountaintop sites
- Charges based on replacement cost of radios and overhead cost for radio system backbone

Fleet

40+ YEAR PROVEN MODEL

FULLY COUNTY-OWNED FLEET

FUEL – 2 COUNTY-OWNED FUEL STATIONS

24/7 ON-CALL SUPPORT

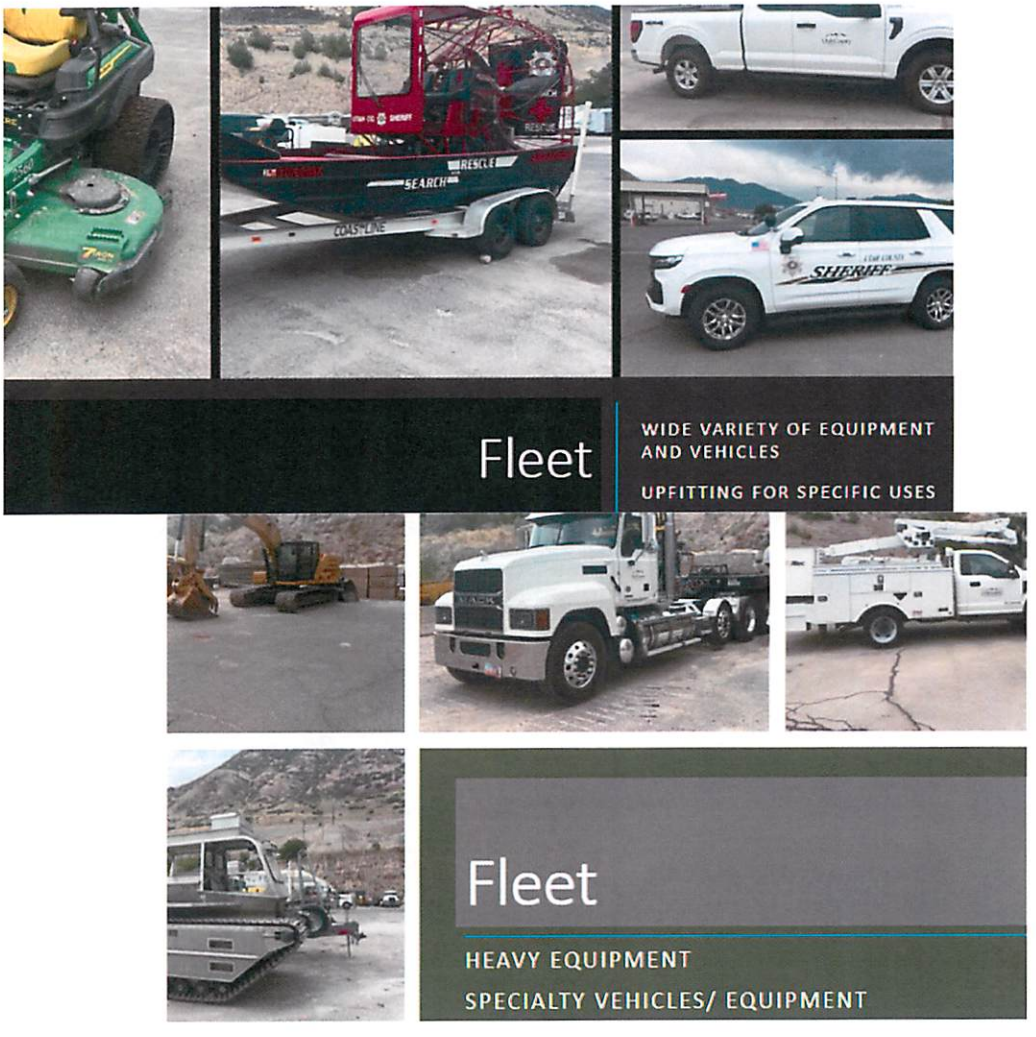
VEHICLE RATES BASED ON ANTICIPATED REPLACEMENT COSTS AND SERVICE LIFE

MAINTENANCE, REPAIR, AND OPERATING COSTS ARE ACTUAL COSTS

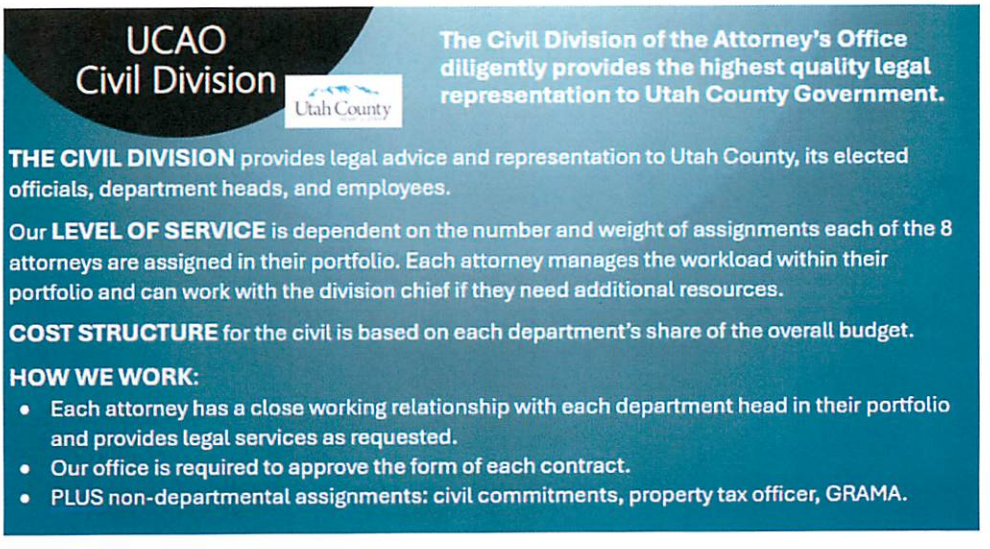
INSURANCE AND ACCIDENT REPAIR

HOW TO REQUEST A VEHICLE

HOLD-OVER VEHICLES (ADDITION TO FLEET)



PAUL JONES *(Utah County Deputy Attorney – Head of Civil Division)* **PRESENTED THE FOLLOWING SLIDE SHOW.**



UCAO Civil Division

Utah County

The Civil Division of the Attorney's Office diligently provides the highest quality legal representation to Utah County Government.

PAUL JONES | KATRINA COLE	DALE EYRE | BRITTANY THORLEY	BEN VAN NOY | ZACHARY ZUNDEL	ADAM BECK | TIM TAYLOR
(Attorneys are backup for each other)	*(Attorneys are backup for each other)*	*(Attorneys are backup for each other)*	*(Attorneys are backup for each other)*
Paul	**Dale**	**Ben**	**Adam**
Commission **Civil Division Admin.** CRA/Economic Development **Public Defender** Legislative Issues Bonds MBA of Utah County Investment/Benefits Committee Finance Committee Litigation Coordinator Claims Manager Insurance/Trust Coordinator Workers Comp and Accident Review Risk Management Committee	**Community Development** **Planning Commission** **Ag. Protection Adv. Board** **Surveyor** Annexations/Incorporations Zoning Enforcement Special Service Districts Career Service Council	**Sheriff** GRAMA – Sheriff Major Crimes Task Force Emergency/Disaster Services Constables Opioid Litigation/Settlement Health Dept. Appeals Criminal Justice Coordinating Council Human Resources - Sheriff	**Auditor** **Treasurer** GRAMA Appeals Property Tax Officer May Tax Sale - (with KC) Bankruptcies TRCC/TRT-Tourism Tax Adv. Board-UVCVB Centrally Assessed Properties Board of Canvassers
Katrina	**Brittany**	**Zachary**	**Tim**
Public Works **Assessor** Civil Commitment Hearings (Backup) GRAMA (sans Sheriff) May Tax Sale – (with AB) Utah County Policies County Code Update	**Recorder** **Wasatch Behavioral Health SSD** Board of Adjustment Civil Commitments Ag. Insp/Predator Cntrl/Bee Insp Historic Preservation Commission Weed Control Bd and USU Ext. *Human Services (homelessness)	**Health Dept.** **Human Resouces** (sans Sheriff) Attorney's Office Agreements Standardized Agreements Justice Court	**Information Systems** Data Privacy HB 491 **Clerk** Comm. Dev. Block Grants/Muni Grants Board of Equalization County Fair GRANTS (non-departmental) Children's Justice Center

Terri Eisel	McKenna Potter	Hannah Plothow	Kendall Kluber	Anna Van Noy
Paralegal for GRAMA GRAMA Subpoenas NextRequest Admin Legal research or other items Privacy	Legal Asst. to Ben Van Noy Legal Asst. to Tim Taylor Municode Files Coordinator Publishing Phones Mail	Legal Asst. to Katrina Cole Legal Asst. to Zachary Zundel GRAMA Assistant Subpoenas Assistant Stats/Reports NextRequest Admin	Legal Asst. to Paul Jones Legal Asst. to Dale Eyre Civil Commitments Legislative Updates Trust/Claims Coordinator Training / CLE Registrations Bar Renewals / Financials Phones Backup Mail Backup	Legal Asst. to Adam Beck Legal Asst. to Brittany Thorley Bankruptcies Tax Adjustment Applications Office Administration Conf. Room Calendar Wasatch Behav Health Billing

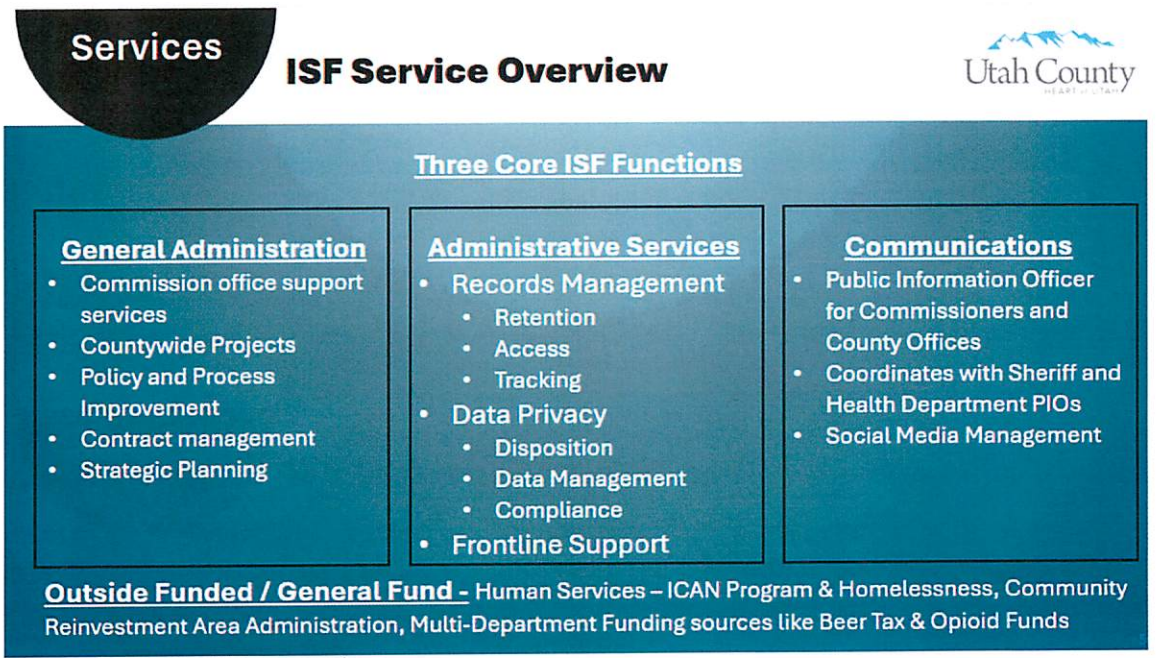
UCAO Civil Division

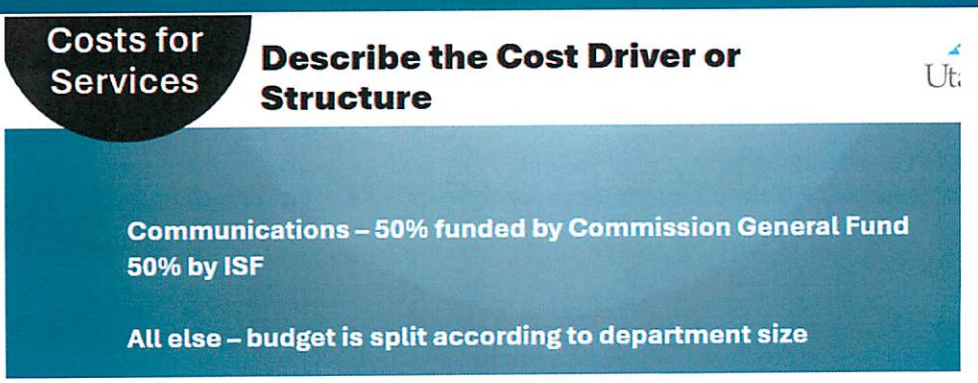
Utah County

The Civil Division of the Attorney's Office diligently provides the highest quality legal representation to Utah County Government.

- Under the **INTERNAL SERVICE FUND**, the personnel cost is estimated to be less than 50% of what the County would have to pay private attorneys for a similar level of service.
- Additionally, departments are not motivated to cut attorney services, you have an attorney integrated into your team.
- We are prepared to maintain the SAME LEVEL OF SERVICE NEXT YEAR.

EZRA NAIR *(Utah County Administrator)* **PRESENTED THE FOLLOWING SLIDE SHOW.**





FAQs

Frequently Asked Questions

Utah Count

Best medium to contact me – Urgent requests text me at 801-857-0361
Email me with high priority marker, contact Aileen for meetings.
Emails are great for general request, but it may take me a couple days to respond. If you haven't heard back on email in a couple days that needs a response, text me.

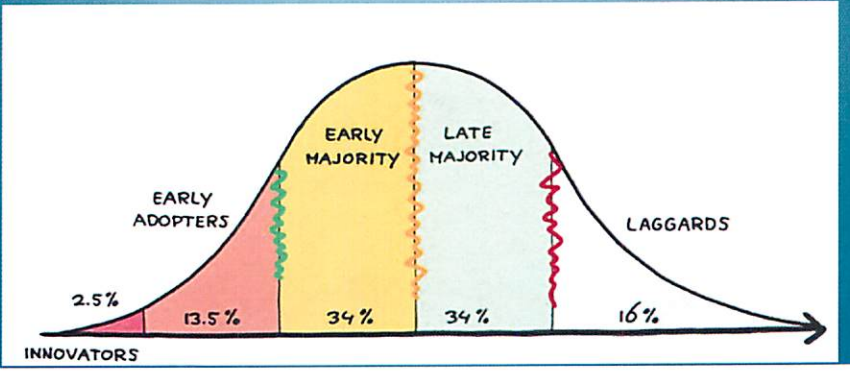
I have availability to meet after our 3:30 agenda review and collaboration meetings every Tuesday at 4PM

Strategic Plan Update is going well. We'll talk more tomorrow but through this plan we'll end up identifying our strategic focuses, where we want to invest to best manage our future growth. Which functions do we support innovations in vs maintaining stasis in?

FAQs

Frequently Asked Questions Continued

Utah (



FAQs

Frequently Asked Questions Continued

Utah Cou

List services related to your ISF that you don't provide and / or what you would like departments to do when they would like a service you don't provide.

Example:
Information Systems – I want this software solution that's not on our list of preapproved software.
Explain how that software can be submitted to IT and vetted before you're allowed to purchase it.

Describe why the process is the way that it is (i.e. third-party software can be subject to vulnerabilities, or may not be compliant with data privacy policies)

Benefits and Drawbacks

Why an ISF for this function?

Utah Cour

Benefits of running our operations as an ISF:

- **Our department supports each department in the county whether they are funded by the general fund or other source**
- **Distributes general administrative expenses**
- **Level of support tends to follow department size**

Drawbacks of running our operations as an ISF:

- **Departments may not equally use our services according to their budget size**
- **Departments may have more complexity in their document and privacy retention that doesn't necessarily match the size of their ISF contribution.**

Future Needs & potential Supplemental Services

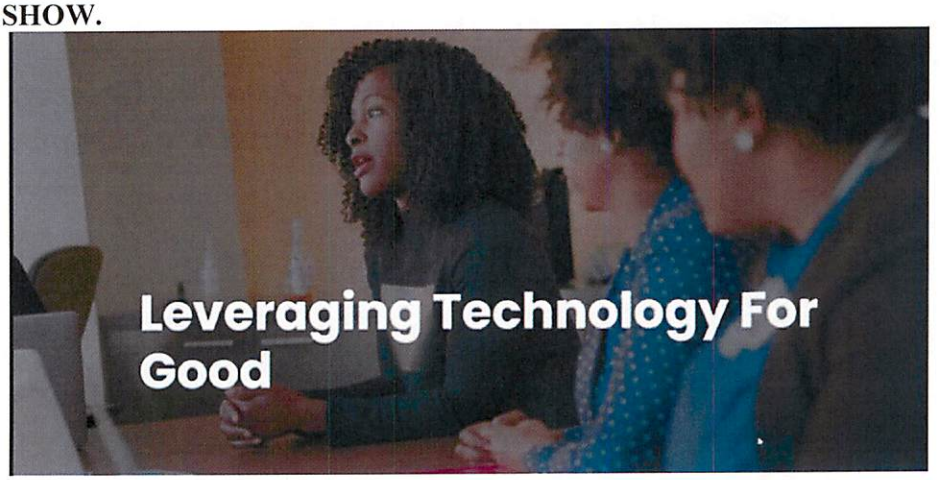
Budget 2026

Utah Cc

Admin Services – Records & Data Privacy – New data privacy laws (HB 491 and HB 444) from the state are requiring better tracking and more detailed reporting for all of our historic documents. **11,549,446 documents have not been assigned retention dates.** Retention periods will need to be identified and carried out for many documents we've previously kept forever.
10,000 aging microfilms need to be digitized as the county historically did not provide them long-term preservation.
New Records building will have additional availability to public. Public engagement with the office will increase demand to support services.
Big Beautiful Bill has allowed additional incentives based on historic records that are not efficiently categorized right now.
New position is being requested to support these functions

Break

PATRICK WAWRO *(Director – Information Systems)* **PRESENTED THE FOLLOWING SLIDE SHOW.**

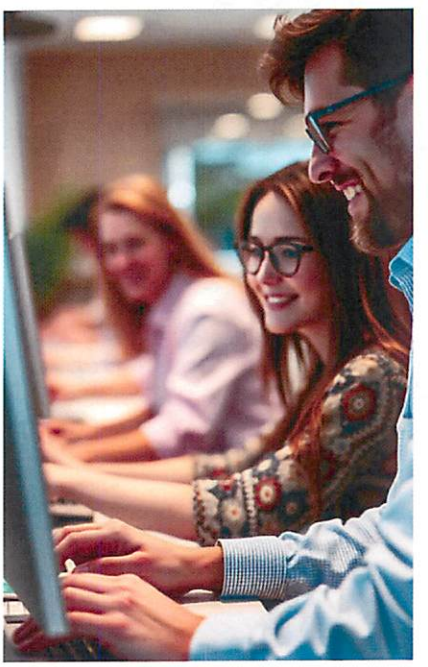


Leveraging Technology
And Loving It

Take a moment to think about the technology you use at Utah County and what it enables you to accomplish every minute of every day. In most cases, we can't do much without a computer and a network that connects us to each other and the world around us. Many of these systems are designed and managed by Utah County's Information Systems Department.

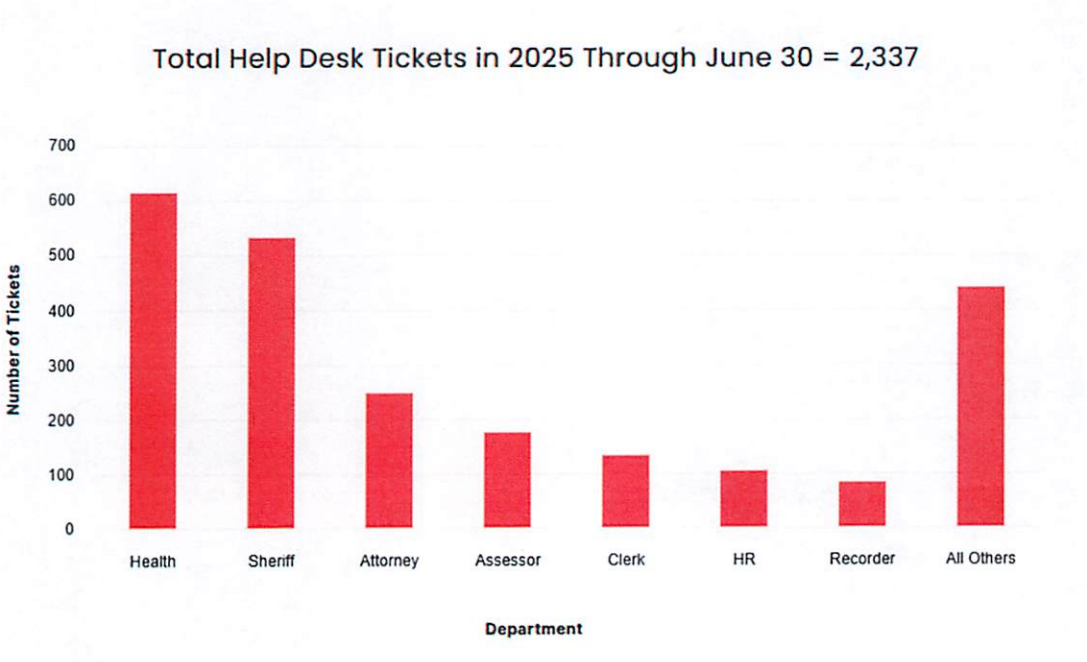
To most, their work is well out of sight, and often out mind. We turn on our computer or tell it to do something, and we just expect it to work, every time.

However, many things have to be intentionally designed, expertly managed, and performance carefully optimized to maintain that level of service. That is the job of the Information Systems Department...and we love it!



- **Server Management:** 14 Physical Host Servers, 140 Virtual Servers
- **Network Optimization:** 120 Network Switches, 170 Wi-Fi Access Points, 4 Internet Services
- **Data Storage Backup Systems:** 675 Terabytes of Data, 3 Levels of Backups (On-Site, Off-Site, and in the Cloud)
- **Windows Updates & Software Installation:** Dozens of Security and Feature Updates, Installed on Almost 1,500 Computers.
- **GRAMA Support:** Growing Public Demand for Government Records
- **New Computer Procurement, Setup, & Disposal:** 400 Computers Replaced Each Year
- **Public Meeting Audio-Visual Streaming Support:** In Last 12 Month - 81 Public Meetings, 8,000 Online Views
- **Help Desk:** Approximately 400 Tickets Per Month, 82% Resolved in Same Business Day

Which Departments Request The Most Help?



What it Costs to Deliver IT Operation Services

Technology, like many high-demand services, requires highly trained personnel and expensive equipment and software components to perform those services effectively. In 2026, these services are estimated to cost the county $4,247,370, excluding Microsoft Office software.

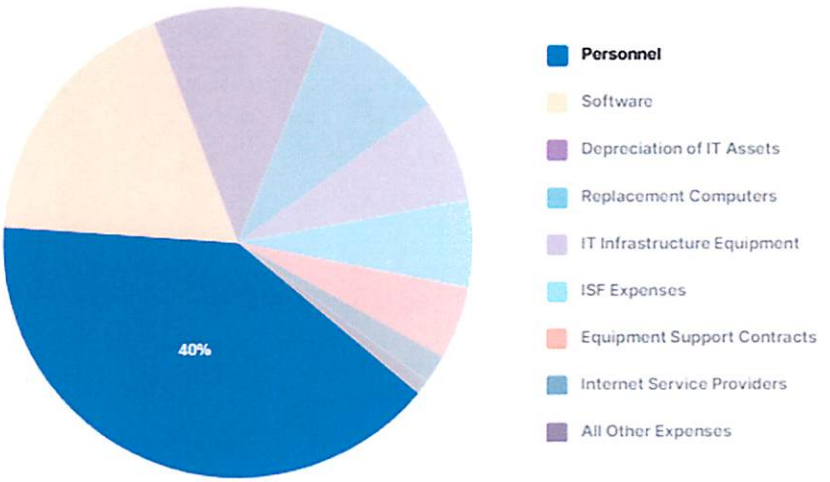
What are the biggest cost drivers for IT Operations?

Match the IT expenses with the percentage of overall IT Operations budget

IT Infrastructure Equipment Replacement	40%
All other expenses	18%
Equipment Support Contracts	12%
ISF Expenses (admin services, rent, phones)	9%
Personnel	7%
Internet Service Providers (4 in total: FirstDigital, Google, Spanish Fork City, State of Utah)	6%
Software (Not including Microsoft Office)	5%
Depreciation of IT Assets (Including all computer workstations countywide)	2%
Annual Computer Replacements (Countywide)	1%

SUBMIT

IT Operations Annual Expense Breakdown

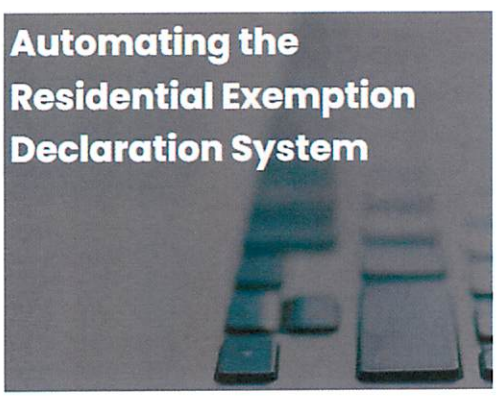


BENEFITS OF LEVERAGING TECHNOLOGY

AMPLIFYING EFFORTS with **AUTOMATION**

"ALWAYS ON" SERVICES

ELEVATING DATA with **ANALYTICS**



Primary Residence

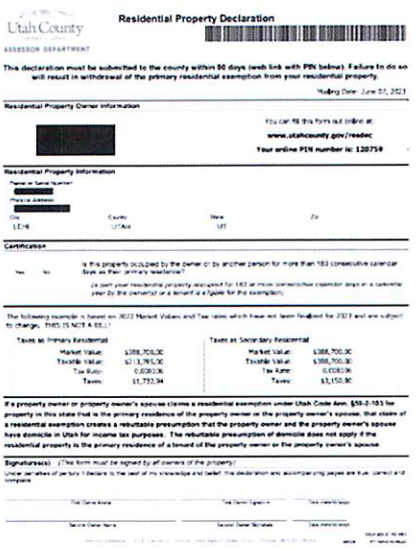
Under state code 59-2-103, primary residences are eligible for a 45% residential exemption, meaning you only pay property tax on 55% of its fair market value.

If your mailing address differs from your physical address, you must declare whether this property is your primary or secondary residence.

Procedure of New Written Declaration

Your are required to redeclare if:

- *there is a **change in property ownership**, or*
- *If your **mailing address changes** or*
- *If the County reasonably believes the property may no longer qualify as a primary residence (e.g., not occupied for at least 183 consecutive days per year)*
- *Households can only claim one primary residence.*



Utah County
ASSESSOR DEPARTMENT

Residential Property Declaration

This declaration must be submitted to the county within 90 days (web link with PIN below). Failure to do so will result in withdrawal of the primary residential exemption from your residential property.

Mailing Date: June 07, 2023

Residential Property Owner Information

[redacted]

You can fill this form out online at:
www.utahcounty.gov/readec
Your online PIN number is: 120759

Residential Property Information

[redacted]

City: LEHI | County: UTAH | State: UT | Zip:

Certification

Is this property occupied by the owner or by another person for more than 183 consecutive calendar days as their primary residence?

Yes / No

(A part-year residential property occupied for 183 or more consecutive calendar days in a calendar year by the owner(s) or a tenant is eligible for the exemption).

The following example is based on 2022 Market Values and Tax rates which have not been finalized for 2023 and are subject to change. THIS IS NOT A BILL!

Taxes as Primary Residential		Taxes as Secondary Residential	
Market Value:	$388,700.00	Market Value:	$388,700.00
Taxable Value:	$213,785.00	Taxable Value:	$388,700.00
Tax Rate:	0.008106	Tax Rate:	0.008106
Taxes:	$1,732.94	Taxes:	$3,150.90

If a property owner or property owner's spouse claims a residential exemption under Utah Code Ann. §59-2-103 for property in this state that is the primary residence of the property owner or the property owner's spouse, that claim of a residential exemption creates a rebuttable presumption that the property owner and the property owner's spouse have domicile in Utah for income tax purposes. The rebuttable presumption of domicile does not apply if the residential property is the primary residence of a tenant of the property owner or the property owner's spouse.

Signature(s): (This form must be signed by all owners of the property)

Under penalties of perjury I declare to the best of my knowledge and belief, this declaration and accompanying pages are true, correct and complete.

Title Owner Name | Title Owner Signature | Title Owner Birthdate

Second Owner Name | Second Owner Signature | Second Owner Birthdate

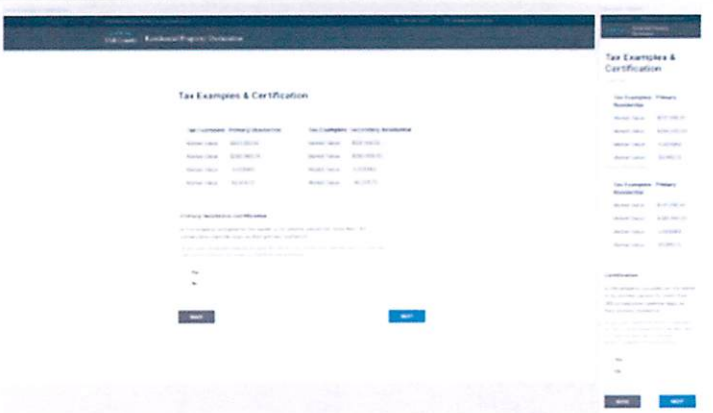
A redacted letter - notice the bar code at the top.

The Residential Declaration System is fully integrated with our land information system. It selects properties that appear to meet the criteria in batches (usually 500 at a time) and generates personalized letters on demand.

The County Assessor will send a letter requesting that residents submit a new Residential Property Declaration within 90 days. Failure to respond may result in loss of the exemption and a significant increase in property taxes.

Value of Automated and Integrated System

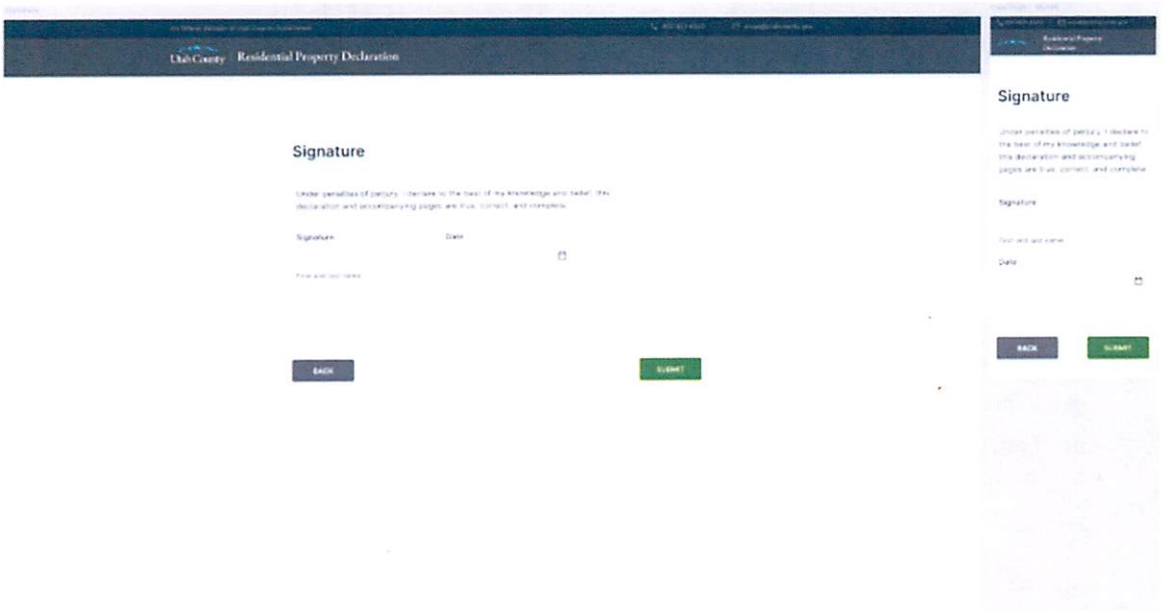
- Designed to be administered by as little as one staff member.
- High Volume: Since releasing in May 2025, sent 1,400 letters a month.
  - More than 415 online submissions received.



Easy to read and understand information.

Online Customer Portal

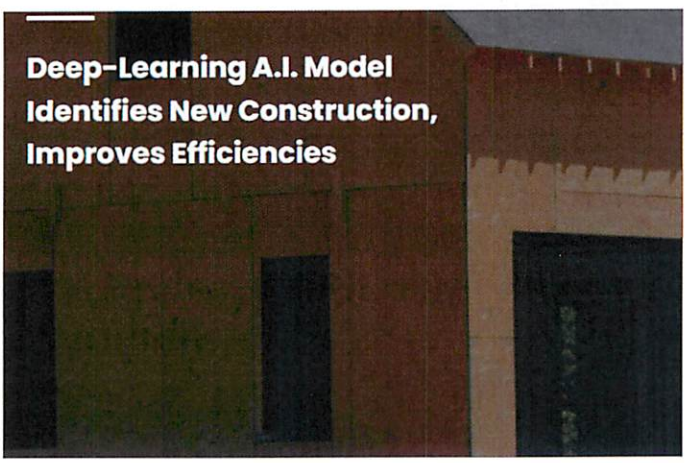
- Open 24/7, mobile-friendly submission portal that is clear and easy to use.



Digital signatures from either a computer of a phone make submissions easy and convenient.

Administrative Dashboards

- Administrative dashboards for monitoring real-time status, mailbox alerts, letter histories, batch processes, property information and more.
- Letters include a barcode eliminating data entry errors and vastly increasing speed.
- Integrated with Board of Equalization systems.



Technology That Helps Meet a Difficult Mandate

The Assessor's Office is mandated to inspecting every tax-assessed property at least once every five years and updating property values annually, based on current market data. With over 230,000 tax-assessed properties in Utah County and the number rapidly growing, this task is monumental.

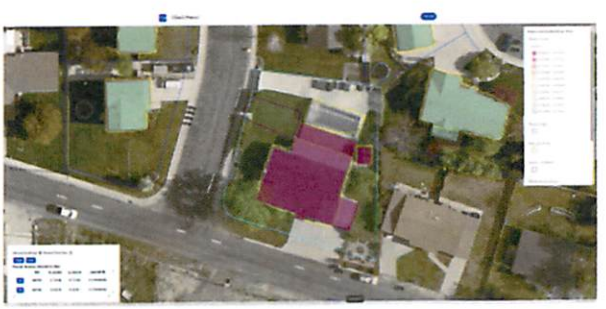
To address this challenge, the GIS Division developed and trained a deep-learning A.I. model to compare recorded sketches with the most current aerial imagery. This innovative model identifies new buildings or those that do not match existing sketches, estimating a match rating. *This allows appraisers to focus on properties with the poorest match ratings during field checks, significantly improving the efficiency of the inspection process.*

A home with a good match. The bright yellow outline is the current building perimeter from the AI model. The green shaded area is the original sketch on file - the green color of the shading indicated it is a good match (see key). This home probably doesn't need a field visit.

By integrating this A.I. model with iLOOKABOUT's API, the GIS Division has added a map displaying the sketch, aerial image, and machine learning-generated building outline to the iLOOKABOUT field screen. This enhancement provides field appraisers with comprehensive information about a property, including all historic valuation data and detailed sketches of the building's floorplans. These sketches are crucial as they outline the taxable square footage, essential for accurately determining property values.

Currently, the Assessor's Office pays iLOOKABOUT 70 cents per parcel to identify possible changes in building footprints, costing over $160,000 to check all assessed properties. However, with the rapid improvements in our deep learning model, we anticipate that this expenditure may soon be eliminated, resulting in significant cost savings for the County.

A home that has been added to from the original sketch on file. The bright yellow outline is the current building perimeter from the AI model. The yellowish shaded area is the original sketch on file - the yellow color of the shading indicated it is a poor match (see key)

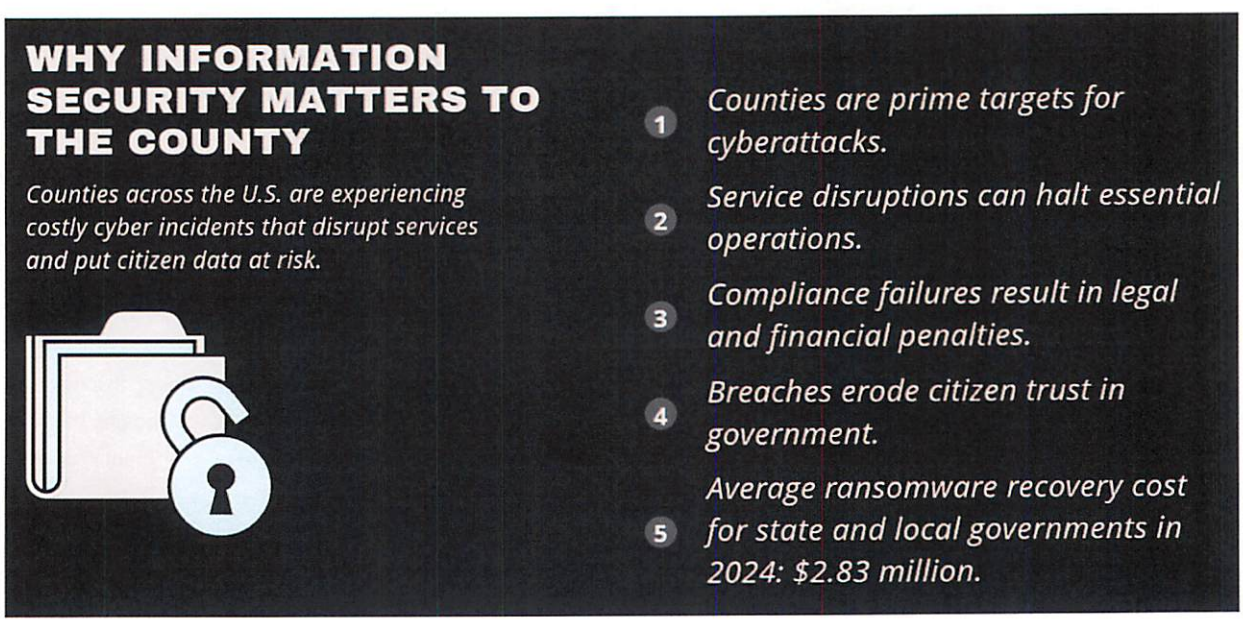


A home that does not match the sketch on file. The purple outline is the original sketch on file which does not match the home at all which is why the home is shaded red.

The GIS Division's forward-thinking solution not only enhances the efficiency of the Assessor's Office but also demonstrates a commitment to leveraging advanced technology to meet complex mandates. This innovative approach ensures accurate and up-to-date assessments, ultimately benefiting the entire community.

The GIS Division's contribution has been instrumental in helping the Assessor's Office meet its mandate. By providing an innovative and efficient solution, we are paving the way for a more effective and cost-efficient property assessment process.

BRANDON WONG (*Information Security Manager*) GAVE THE FOLLOWING SLIDE SHOW PRESENTATION.



THREATS IN OUR ORGANIZATION

Information security incidents are no longer rare — they are a 24/7 reality that requires constant vigilance.

Adlumin SIEM: *Our new Security Information and Event Management Platform with Managed Detection and Response (MDR) services.*

4,800+ Detections: *Flagged by Adlumin since onboarding in March 2025.*

320 Alerts Escalated: *Validated detections by Adlumin's MDR Team requiring immediate action.*

Recent Phishing Campaign: *Fake Teams messages; ~25 employees clicked, full-day remediation required.*

Vendor Email Compromise: *Partner system hacked, malicious email sent to employees requiring length remediation process.*

National Trend: 34% of state and local governments were hit by ransomware in 2024 (Sophos, State of Ransomware in State and Local Government 2024)

Box Elder County (2025): Ransomware shut down County systems, halting services.

Critical Infrastructure in Utah (2025): Ransomware swept through systems at the SLC airport and our 911 dispatch center, demonstrating vulnerability of essential services.

Ransoms Increasing: The average recovery cost from ransomware for state and local governments in 2024 was $2.83 million, more than double the cost in 2023.

THREATS BEYOND OUR ORGANIZATION

Cyberattacks are increasingly targeting Utah's public institutions—and the problem is widespread across the U.S.

CURRENT STATE

With one person managing security, we are stuck reacting instead of improving.

INCIDENT DRIVEN

The most amount of time is spent reacting and investigating alerts rather then improving security.

KEY GAPS IN COVERAGE

Important areas like cyber risk management, vulnerability management, and data tracking remain untouched.

NO BANDWIDTH FOR IMPROVEMENT

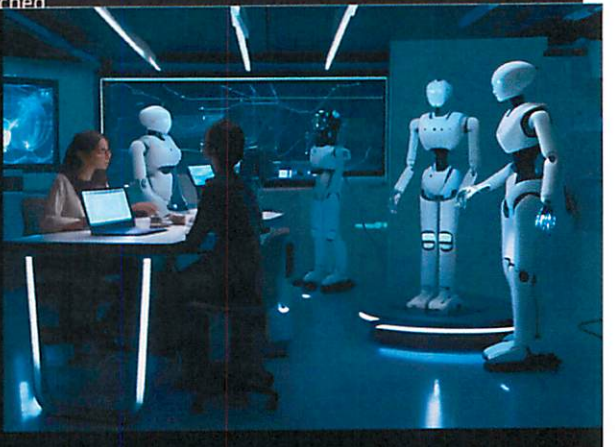
Limited capacity to plan ahead, strengthen defenses, or mature the program.

Longer Incident Impact: Threats linger longer, increasing disruption, as well as potential damages and costs increase.

Growing Vulnerabilities: Systems remain unpatched or poorly tracked, widening attack surface as new vulnerabilities are discovered by threat actors.

Compliance Risks increase: Increased likelihood of non-compliance with evolving information security mandates.

Loss of Trust: Citizens lose confidence in us if their data or services are compromised.



RISKS AND GAPS

Without added staff, the County faces serious risks that directly impact services and compliance.

CLOSING THE GAPS WITH 3 POSITIONS

These three positions give Utah County the coverage needed to monitor threats, respond effectively, and strengthen long-term resilience.

INFORMATION SECURITY ANALYST

Monitors and triages alerts to catch threats early.

JUNIOR INFORMATION SECURITY ENGINEER

Assists in incident response and optimizes security tools.

SENIOR INFORMATION SECURITY ENGINEER

Leads technical response, manages vulnerabilities, and supports strategy.

INFORMATION SECURITY ANALYST

STRENGTHENS SECURITY OPERATIONS BY HANDLING ALERTS, REDUCING NOISE, AND HELPING TO MANAGE PHISHING DEFENSE.

ALERT MONITORING AND RESOLUTION

Reviews alerts, closes false positives, and handles low-level incidents.

PHISHING SUPPORT

Assists with phishing simulations and investigates employee-reported emails.

INCIDENT TRIAGE

Takes immediate actions such as disabling accounts or blocking senders, then escalates when needed.

DOCUMENTATION AND TRACKING

Maintains detailed records and updates procedures so future incidents are resolved faster and more consistently.

JUNIOR INFORMATION SECURITY ENGINEER

EXPANDS THE COUNTY'S TECHNICAL CAPACITY BY DRIVING STRONGER INCIDENT RESPONSE, OPTIMIZING TOOLS, AND REINFORCING PROACTIVE DEFENSES.

INCIDENT RESPONSE ROLE

Investigates alerts, contains threats, and supports recovery efforts.

SECURITY TOOL OPTIMIZATION

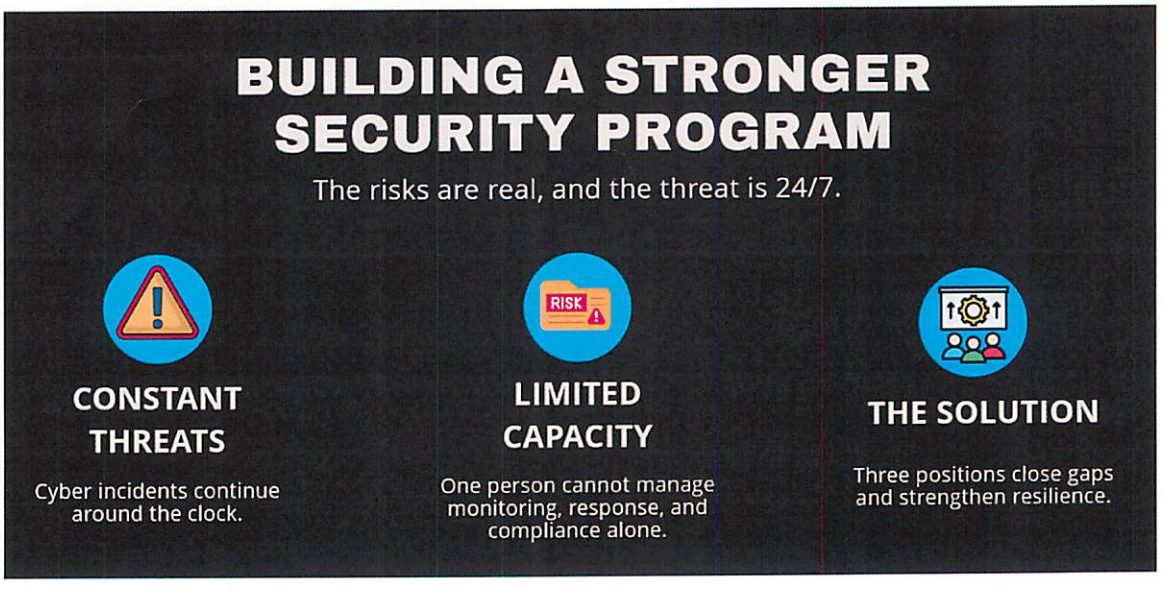
Configures, maintains, and tunes security tools to reduce noise and improve accuracy.

PROJECT IMPLEMENTATION

Deploys new security solutions and ensures smooth integration with existing systems.

VULNERABILITY SCANNING

Runs scans, analyzes results, and prepares data for remediation.



(Meeting Adjourned: 5:00pm)

Meeting minutes approved at the September 24, 2025 Board of Commissioners of Utah County, Utah Public Meeting.

BRANDON B. GORDON, Chair

ATTEST:
AARON R. DAVIDSON
Utah County Clerk

By: _____
Deputy

STATE OF UTAH COUNTY CLERK UTAH COUNTY

9/4/25 Budget Work Session Attendance

Brian Wikle
Laurel Price
Bryce Armstrong
Brian Voeks
Aaron Davidson
Richard Pratt
Chris Martin
James Longhurst
PATRICK WARD
JASON THURLOW
Lisa Nielson
Amaria Allen
Rebecca Martell
Skyler Beltran
Anthony Canto
Rod Mann
BRANDON GORDON
Jeremy Walker
Amelia PG
K. Shawn Patten
Emily Trafny
Cindy Rae
Eric Edwards
Jackie Karsies
Gina Tanner
RUDY LIVINGSTON

Burt Garfield
Ralf Barnes
Jeff Gray
Paul Jones
Richard Nielson
Glen Tanner
Mike Smith
Shawn Burton
Aileen Conder
Kaylan Longhurst
Ezra Nair