



Better by Nature

**TENTATIVE
BUDGET**

2026

WASATCH COUNTY, State of Utah

2026 TENTATIVE BUDGET

(Jan. 1, 2026 – Dec. 31, 2026)

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

Major 2026 Budget Changes for Non-General Fund Funds (by County Priorities)

<p>01</p> <p>Remain financially conservative, responsible, and prepared.</p>	<ul style="list-style-type: none"> • Eliminate need to increase Property Taxes through Truth-in-Taxation through the strategic use of non-General Fund funds. • Continue contribution to the Library Maintenance Fund for future needs • Grow Fund Balance Reserves of Non-General-Fund funds for future needs and/or emergencies. • Provides additional funding into Library Maintenance fund for future anticipated facility expenses
<p>02</p> <p>Be a high-performing County with a highly trained workforce.</p>	<ul style="list-style-type: none"> • Provide a 3% across-the-board COLA and 2.5% wage step increase and fully fund the anticipated 10% increase in health care premium costs. • Hold monthly lunch-and-learn events aimed to provide training of topics that improve staff's skillset.
<p>03</p> <p>Prepare for future anticipated growth</p>	<ul style="list-style-type: none"> • Make necessary safety improvements to correction facilities and begin planning for a jail expansion project. • Finish the Timberlake fire access road project. • Continue planning and construction of court expansion and new administration building • Replace up to 15 county-owned vehicles
<p>04</p> <p>Provide balanced service levels that improve quality of life</p>	<ul style="list-style-type: none"> • Redirect anticipated revenue from the Transportation Fund to fund the General Fund public safety initiatives and road maintenance projects • Fund the final year of the "Fabric Parcel Project" to improve community mapping services • Fund a part-time emergency coordinator position intended to help community prepare for potential emergencies. • Help Park & Recreation District fund the replacement of night lights within county parks
<p>05</p> <p>Maintain rural character and preserve open space</p>	<ul style="list-style-type: none"> • Provide funding for Wasatch county sponsored TAP projects (as determined by TAP Board and County Council) • Redirect portion of TAP funds to trail specific projects • Hire County Historian position with direction to help preserve local history. • Work with the Open Land Board to review future open space projects • Purchase land next to the County Event Center.

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WASATCH COUNTY MISSION, VISION, & VALUES

In June of 2025, the County Council met to review and update the County's long-term mission, vision, and value statements to the following:



VALUES



Integrity

We serve the community by exemplifying honesty, transparency, and accountability.



Connection

We foster community by demonstrating genuine kindness, mutual respect, and concern.



Excellence

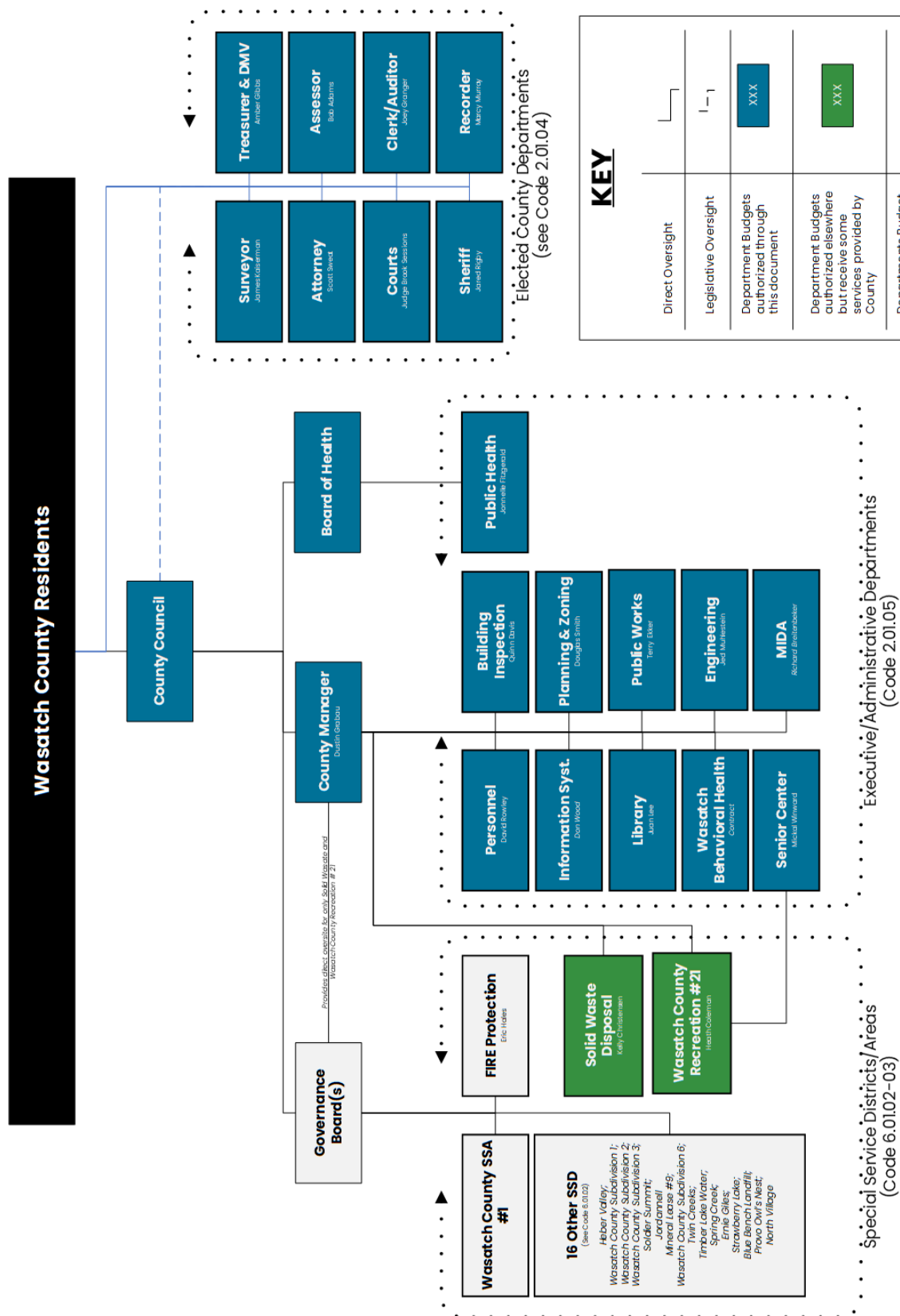
We work together to build the best community by seeking to improve every day.








Stewardship

We take responsibility for safeguarding our natural resources and rural heritage for future generations.

Wasatch County Residents



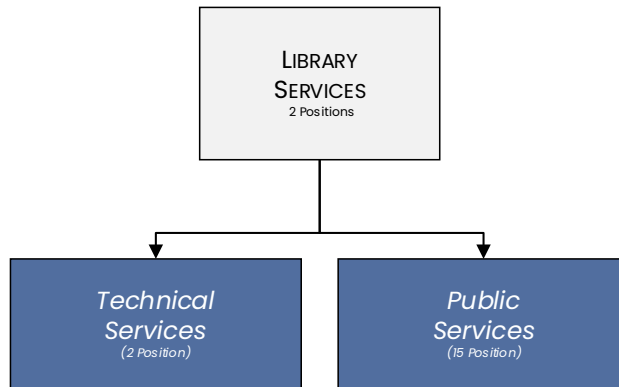
<u>KEY</u>	
Direct Oversight	
Legislative Oversight	
Department Budgets authorized through this document	
Department Budgets authorized elsewhere but receive some services provided by County	
Departments Budget authorized elsewhere and not included in this document	



SPECIAL REVENUE FUND DETAILS

BETTER BY NATURE

LIBRARY DEPARTMENT (OPERATING FUND)



MISSION STATEMENT: To enrich the lives of Wasatch County residents by providing resources and experiences that build community, spark the imagination, and support lifelong learning.

VISION STATEMENT: The cornerstone of our community's civic and cultural life. To include and engage all residents in constructive dialogue that elevates the quality of life of all.

CORE RESPONSIBILITIES: Maintain a popular library collection; Provide a comfortable and functional facilities for community meetings or studying needs; Add new points of service provided throughout the county; Provide outreach programs to residents in diverse communities and enjoyable learning activities, events, and resources for all ages that support creative expression.

DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 1,552,451	\$ 1,636,198	\$ 1,656,030	\$ 1,645,444
REVENUES				
TAXES	2,060,690	2,361,847	2,237,677	2,396,577
INTERGOVERNMENTAL	13,805	11,900	54,223	11,900
CHARGES FOR SERVICES	1,926	500	774	500
FINES & FORFEITURES	575	-	1,881	-
MISCELLANEOUS	41,063	36,000	39,429	36,000
TOTAL REVENUES	\$ 2,118,058	\$ 2,410,247	\$ 2,333,985	\$ 2,444,977
TOTAL AVAILABLE FUNDS	\$ 3,670,509	\$ 4,046,445	\$ 3,990,015	\$ 4,090,421
APPROPRIATIONS				
PERSONNEL EXPENSES	1,062,754	1,274,778	1,144,463	1,347,453
GENERAL & CONTRACTED SERVICES	53,445	64,523	61,499	72,247
SUPPLIES & MATERIALS	179,227	234,959	253,735	270,959
UTILITIES & UTILITY SERVICES	116,783	121,268	154,366	121,268
INTERDEPARTMENTAL CHARGES	502,269	530,507	530,507	583,049
TRANSFERS OUT	100,000	150,000	200,000	50,000
TOTAL APPROPRIATIONS	\$ 2,014,478	\$ 2,376,036	\$ 2,344,571	\$ 2,444,977
ENDING BALANCE	\$ 1,656,030	\$ 1,670,409	\$ 1,645,444	\$ 1,645,444
<i>AUTHORIZED POSITIONS</i>	<i>16.0</i>	<i>17.0</i>	<i>18.0</i>	<i>19.0</i>
<i>FUNDED FTE'S</i>	<i>11.3</i>	<i>12.3</i>	<i>12.3</i>	<i>13.6</i>

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

1. Increase in wages and benefits to fund: A 3% across-the-board cost-of-living increase (effective January 2026); a 2.5% pay-plan increase (effective on employee's position date); and a 10% increase in health care premium costs.
2. Change in costs relating to IT, Fleet, and utilities and/or other small-scale operational budget adjustments required to align budget to an increase in expected expenditures.
3. The addition of 1 FT Historian position added mid-year.
4. Reduction of annual transfer to Library Maintenance Fund to \$50,000 since re-estimate anticipates a larger than budgeted transfer in 2025.

JAIL COMMISSARY FUND

	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 147,245	\$ 77,427	\$ 28,186	\$ 22,093
REVENUES				
CHARGES FOR SERVICE	43,955	115,000	36,999	40,000
MISCELLANEOUS	4,686	7,000	5,565	7,000
TOTAL REVENUES	\$ 48,641	\$ 122,000	\$ 42,564	\$ 47,000
TOTAL AVAILABLE FUNDS	\$ 195,886	\$ 199,427	\$ 70,750	\$ 69,093
APPROPRIATIONS				
GENERAL & CONTRACTED SERVICES	77,067	-	-	-
SUPPLIES & MATERIALS	90,633	122,000	48,657	57,000
TOTAL APPROPRIATIONS	\$ 167,701	\$ 122,000	\$ 48,657	\$ 57,000
ENDING BALANCE	\$ 28,186	\$ 77,427	\$ 22,093	\$ 12,093

No significant changes are anticipated between the 2025 adopted budget and the 2026 tentative budget

LIBRARY MAINTENANCE FUND

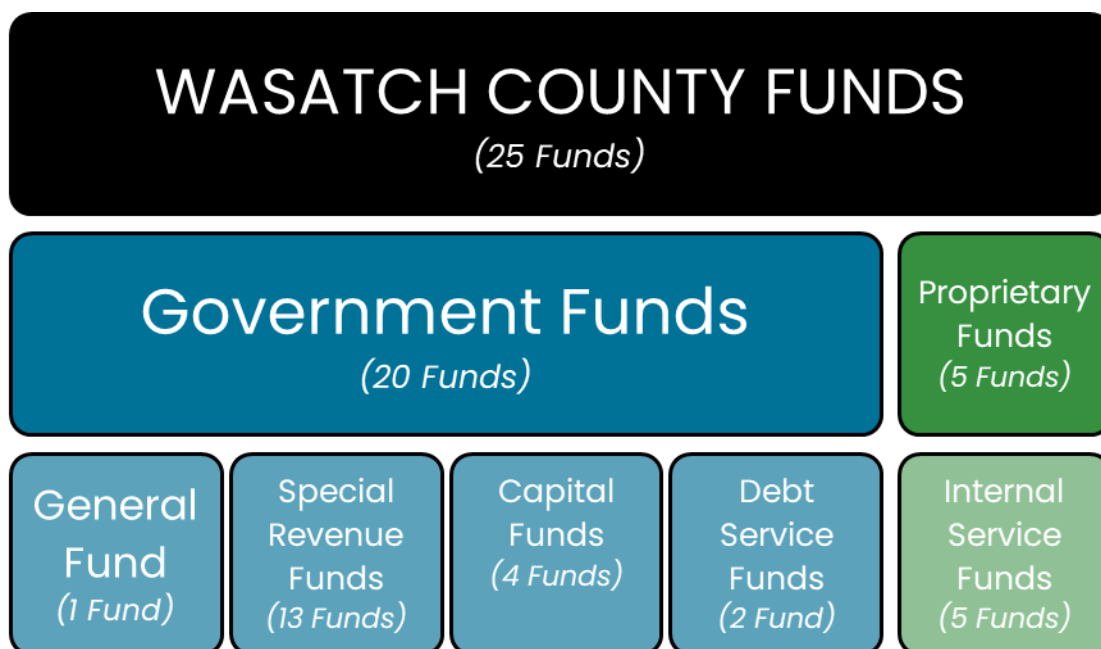
	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	TENTATIVE 2026
BEGINNING BALANCE	\$ 104,913	\$ 160,297	\$ 161,340	\$ 369,743
REVENUES				
MISCELLANEOUS	6,427	3,500	8,403	3,500
TRANSFERS IN	100,000	150,000	200,000	50,000
TOTAL REVENUES	\$ 106,427	\$ 153,500	\$ 208,403	\$ 53,500
TOTAL AVAILABLE FUNDS	\$ 211,340	\$ 313,797	\$ 369,743	\$ 423,243
APPROPRIATIONS				
CAPITAL OUTLAY	-	50,000	-	70,000
TRANSFERS OUT	50,000	-	-	-
TOTAL APPROPRIATIONS	\$ 50,000	\$ 50,000	\$ -	\$ 70,000
ENDING BALANCE	\$ 161,340	\$ 263,797	\$ 369,743	\$ 353,243

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

1. Reduction of annual transfer from Library Fund to \$50,000 since re-estimate anticipates a larger than budgeted transfer in 2025.
2. Increase in various small repair and/or improvement projects for the library (replacement of blinds, installation of diaper changing tables and vape detectors and installation of a water bottle refill station).

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.

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).

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 FUNDS – Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. There are 13 Special Revenue funds appropriated within the 2025 adopted budget:

FUND NAME	FUND DESCRIPTION
EMS Sales Tax Fund	This fund accounts for the collection of a 0.5% sales tax passed by voter referendum to fund emergency management services. All proceeds from this tax are transferred directly to the Wasatch County Fire District and are not retained by Wasatch County
Federal Grants Fund	This fund was created by Wasatch County to account for revenues and expenditures of programs that are primarily funded from restricted federal grants and are not part of a specific county program or department.
Health Services Fund	This fund accounts for the day-to-day operations of the Wasatch County Health Department and the collection of revenue specifically earmarked towards the Health Department's operation. Principal sources of revenue include intergovernmental revenues, property taxes, and charges for services.
Jail Commissary Fund	This fund accounts for monies that belong to inmates who are being held at the county jail. These funds include bail postings and personal funds used to purchase commissary items, phone calls, e-mail and tablet time while incarcerated.
Library Fund	This fund accounts for the day-to-day operations of the County Library. The Library Fund's principal source of revenue is property taxes.
Library Maintenance Fund	This fund accounts for the collection of revenue intended for future non-routine and large maintenance projects associated with the library building. The principal source of revenues is scheduled transfers from other county funds such as the Library Fund
Liquor Distribution Fund	This fund is used to track the receipt and expenditure of funds received from the State of Utah as part of the Alcoholic Beverage Enforcement & Treatment Distribution. Funds may be used for prevention, treatment, detection, prosecution, and confinement for offenses in which alcohol or substance abuse is a contributing factor.
M.I.D.A. Fund	This fund tracks the collection of revenues and expenditures associated with the Military Installation Development Authority (MIDA) project area. Revenues are not restricted, but were separated from the General Fund because of an interest in tracking the long-term benefit of the project to the county
Restaurant Tax Fund	This fund tracks TRCC related sales taxes found under Utah Code 59-12-601 and 17-31-5.5. These taxes include restaurant tax, short-term motor vehicle tax and off-highway leasing tax. Funds may be used to fund tourism, recreation, cultural and convention facilities as well as search and rescue or law enforcement activities
Trail, Arts, & Park (TAP) Tax Fund	This fund tracks the Trail, Arts and Park (TAP) sales tax and is used to fund projects related to parks, trails and arts. Recommended use of these funds is initially reviewed by a TAP Tax Advisory Board who makes recommendations to the County Council regarding which authorized projects are to be funded.