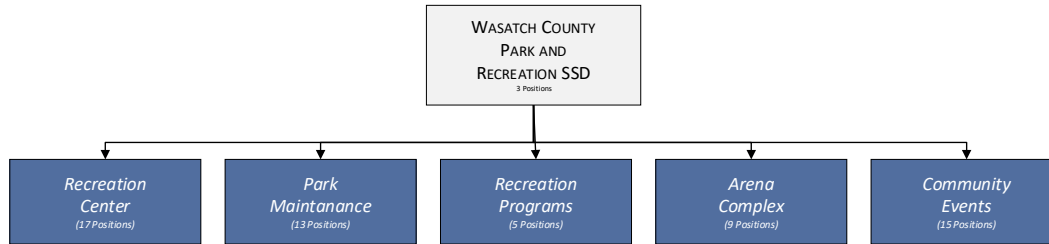




PARKS & RECREATION FUND (OPERATING FUND)



MISSION STATEMENT: To foster community connection and celebrate our rural heritage through exceptional parks, programs, recreation facilities, events, and the Wasatch County Fair. To promote health, wellness, and togetherness while upholding sustainability, efficiency, safety and a commitment to continuous improvement — keeping Wasatch County Better by Nature.

VISION STATEMENT: To be the heart of community connection — a place where people of all ages and backgrounds come together to celebrate our western heritage, embrace the outdoors, and build lasting relationships that strengthen our community for generations to come. A future where recreation enriches life, unites our county through shared experiences and pride in our rural character as well as evolves with the growing population.

CORE RESPONSIBILITIES: Provide high-quality facilities and programs that promote active, healthy lifestyles and community connections; preserve open spaces that create inviting outdoor environments to engage residents with nature; offer diverse recreational activities that support youth development and community engagement; maintain premier indoor and outdoor venues for rodeos, equestrian events, livestock shows, and other gatherings that celebrate local heritage; and organize events that unite the community and honor rural traditions.

DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2025	BUDGET 2026	TENTATIVE 2027
BEGINNING BALANCE	\$ 2,203,864.00	\$ 2,167,434.00	\$ 2,336,692.41
REVENUES			
TAXES	\$ 2,816,134.00	\$ 3,059,561.00	\$ 3,288,028.00
INTERGOVERNMENTAL	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00
CHARGES FOR SERVICES	\$ 2,542,500.00	\$ 2,810,418.00	\$ 2,743,000.00
MISCELLANEOUS	\$ 55,000.00	\$ 65,000.00	\$ 69,000.00
TRANSFER INS	\$ 1,411,038.00	\$ 1,558,068.00	\$ 1,558,068.00
TOTAL REVENUES	\$ 6,839,172.00	\$ 7,507,547.00	\$ 7,672,596.00
TOTAL AVAILABLE FUNDS	\$ 9,043,036.00	\$ 9,674,981.00	\$ 10,009,288.41
APPROPRIATIONS			
PERSONNEL EXPENSES	\$ 3,989,211.00	\$ 4,608,364.00	\$ 4,492,057.00
GENERAL & CONTRACTED SERVICES	\$ 145,000.00	\$ 120,048.00	\$ 143,000.00
SUPPLIES & MATERIALS	\$ 2,223,400.00	\$ 1,781,000.00	\$ 1,933,350.00
UTILITIES & UTILITY SERVICES	\$ 190,000.00	\$ 678,000.00	\$ 668,000.00
INTERDEPARTMENTAL CHARGES	\$ 251,561.00	\$ 290,134.00	\$ 411,189.00
CAPITAL OUTLAY	\$ 40,000.00	\$ 30,000.00	\$ 25,000.00
TOTAL APPROPRIATIONS	\$ 6,839,172.00	\$ 7,507,546.00	\$ 7,672,596.00
ENDING FUND BALANCE	\$ 2,203,864.00	\$ 2,336,692.41	\$ -
AUTHORIZED POSITIONS	55	55	65
FUNDED FTE'S	43.5	43.5	31

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 3.5% across-the-board cost-of-living increase (effective January 2027); a 2.5% pay-plan increase (effective on employee's position date); and an 8% increase in health care premium costs
2. Increase in various costs relating to IT, fleet, and utilities and/or other small-scale operational budgets adjustments required to align budget to an increase in expected expenditures
3. Adjusted Authorized Positions to 65 and adjusted Funded FTEs to 31



PARKS & RECREATION FACILITY FUND

	ACTUAL 2025	BUDGET 2026	TENTATIVE 2027
BEGINNING BALANCE	\$ 508,708.00	\$ 508,708.00	\$ 522,207.00
REVENUES			
MISCELLANEOUS	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
TRANSFER INS	\$ 805,113.00	\$ 872,848.00	\$ 894,900.00
TOTAL REVENUES	\$ 818,613.00	\$ 886,348.00	\$ 908,400.00
TOTAL AVAILABLE FUNDS	\$ 1,327,321.00	\$ 1,395,056.00	\$ 1,430,607.00
APPROPRIATIONS			
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 818,613.00	\$ 872,849.00	\$ 894,900.00
TOTAL APPROPRIATIONS	\$ 818,613.00	\$ 872,849.00	\$ 894,900.00
ENDING FUND BALANCE	\$ 508,708.00	\$ 522,207.00	\$ 535,707.00

The change from the 2026 adopted budget to the 2027 tentative budget is primarily due to:

1. Increase in funding from the County's Transient Room Tax Fund to support the future repair/replacement of recently acquired Hickey Home at the corner of 650 South and Southfield Road and FF&E of the old Attorney's Office Building at 805 W 100 S